

# **Fiscal Year 2024-2025 Annual Budget**

**July 1, 2024 to June 30, 2025**

**Budget Draft #2 – April 11, 2024**  
*(Operating Budget and Capital Projects)*

# Crestline Sanitation District

## Fiscal Year 2024-2025 Annual Budget

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# **EXECUTIVE SUMMARY**

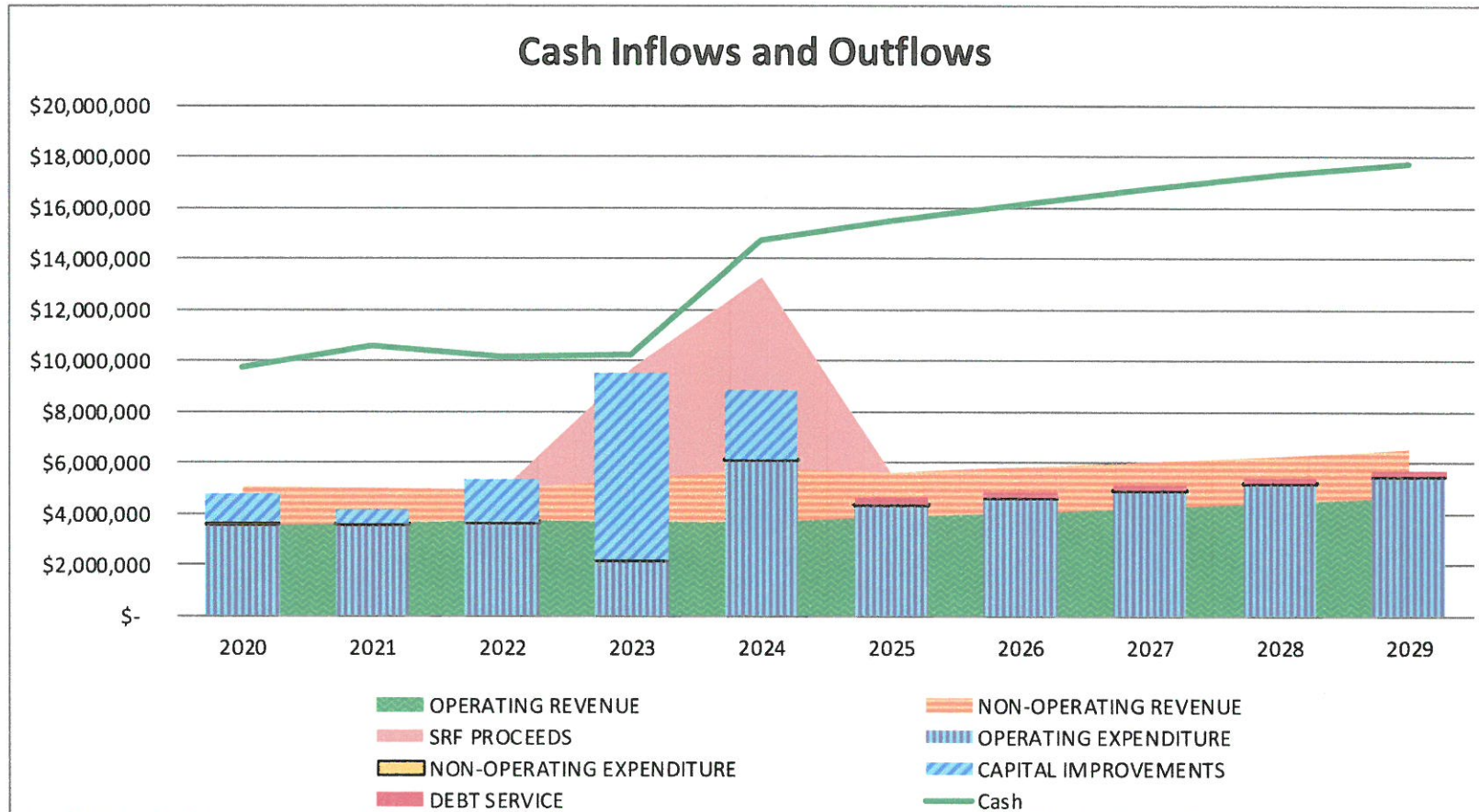
# Crestline Sanitation District

## 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.



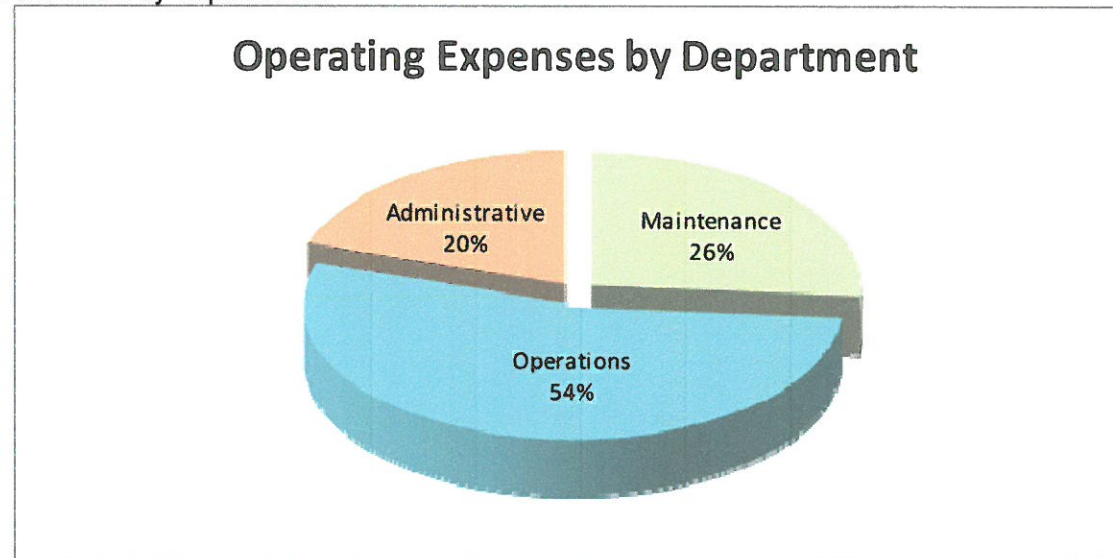
# Crestline Sanitation District

## 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.



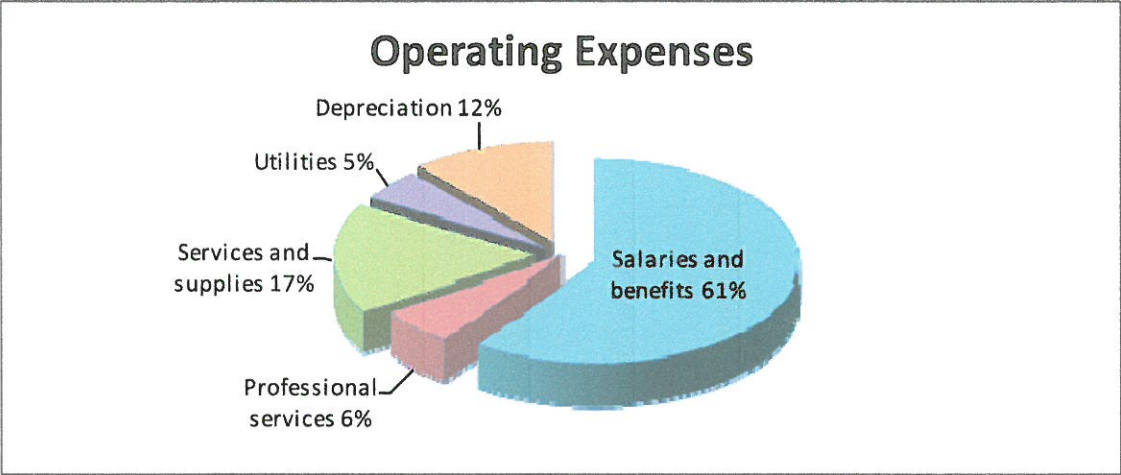
The following table details these expenses by department.

Department	2024/2025 Budget	% of Total Operating Exp
Maintenance	\$ 1,290,370	26%
Operations	2,649,913	54%
Administrative	990,890	20%
Total operating expenses	\$ 4,931,173	100%

# Crestline Sanitation District

## Operating Expenses by Type

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

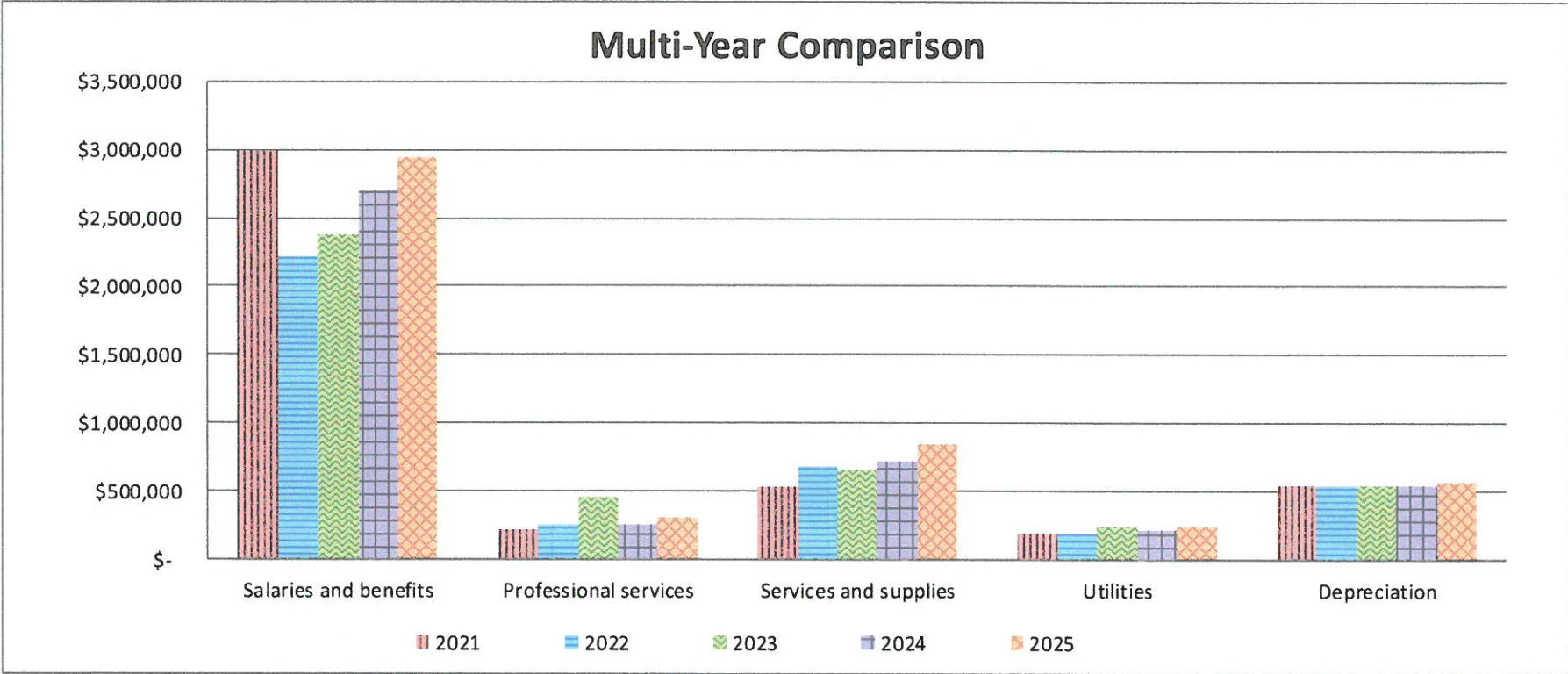


The following table details the breakdown of these expenses to each major expense category.

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	\$ 2,951,000	61%	9%
Professional services	223,510	258,881	457,459	265,810	307,630	6%	16%
Services and supplies	540,230	683,096	663,557	726,420	852,533	17%	17%
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%
<b>Total operating expenses</b>	<b>\$ 4,515,286</b>	<b>\$ 3,910,769</b>	<b>\$ 4,303,877</b>	<b>\$ 4,484,770</b>	<b>\$ 4,931,173</b>	<b>101%</b>	<b>10%</b>



# 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 9% over the prior year, of which 5% is from a cost-of-living-adjustment (COLA) salaries increase, and 4% is from step increases and related employee benefits such as the increase of worker’s compensation and the anticipated filling of vacant positions. FY2024 actual salaries and benefits are less than previously budgeted due to vacant positions that were not filled. 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 17% due to insurance and other expenses. Utilities is projected to increase by 10% due to the current market rate for utilities.

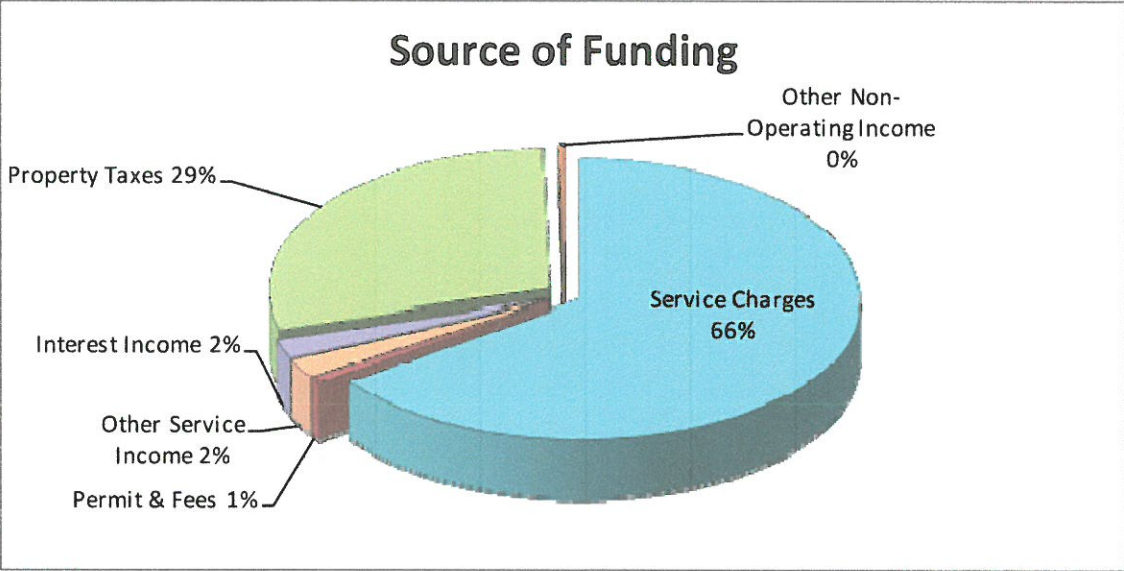
**Personnel**

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	1,645,600	29%
Other non-operating income	20,100	0%
<b>Total funding</b>	<b>\$ 5,651,200</b>	<b>100%</b>

## Service Charge Rates

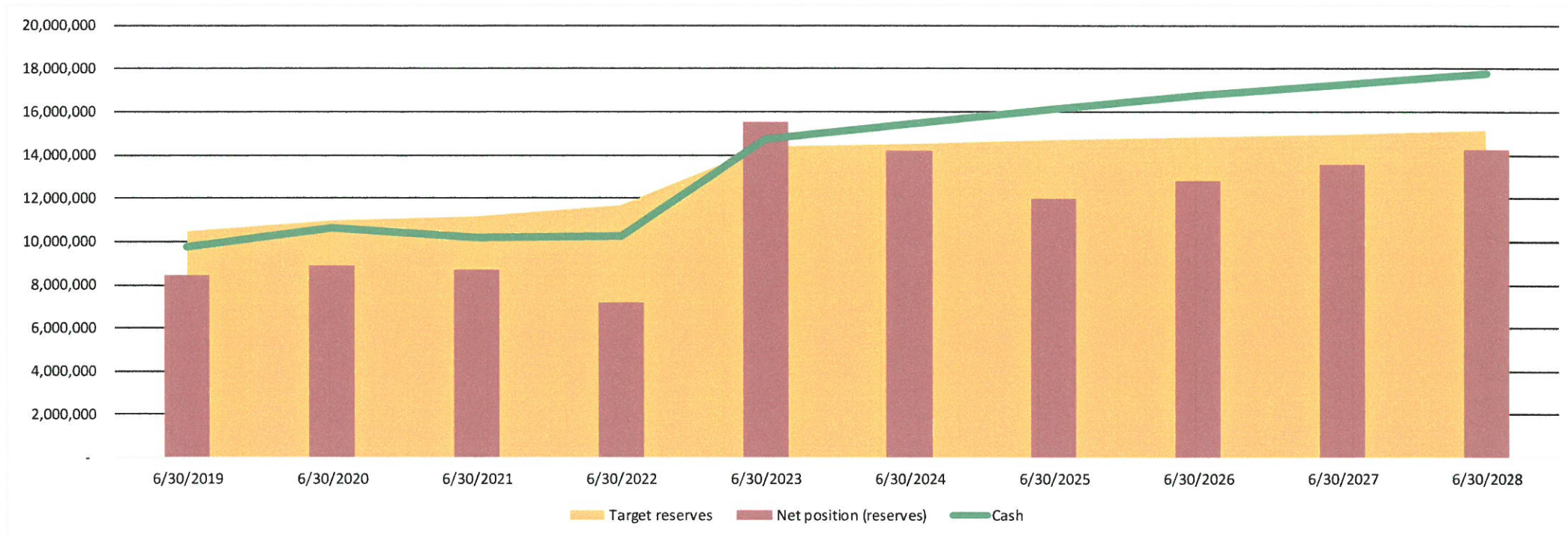
The service charge rate will remain unchanged from the November 2019 rate. The 2024-25 budget reflects a projected net operating deficit of \$1,072,973 and net nonoperating revenues from taxes and investment earnings of \$1,763,900 for an overall net increase in net position of \$690,927.



# 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.



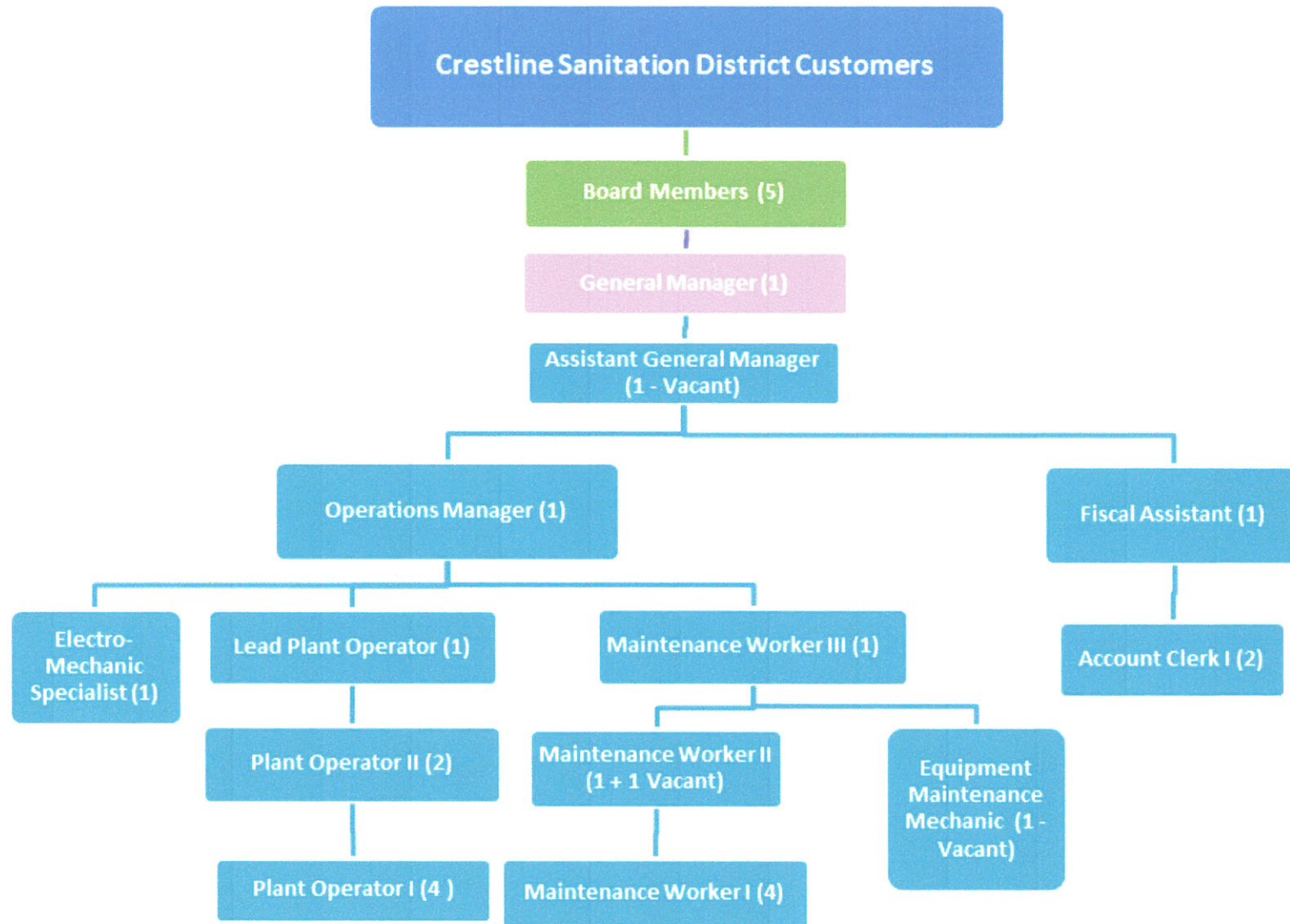
## Summary

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
<b>OPERATING REVENUES</b>										
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
<b>Total operating revenues</b>	<b>3,542,136</b>	<b>3,563,019</b>	<b>3,720,977</b>	<b>3,686,012</b>	<b>3,700,200</b>	<b>3,858,200</b>	<b>4,035,575</b>	<b>4,221,819</b>	<b>4,417,375</b>	<b>4,622,708</b>
<b>OPERATING EXPENSES</b>										
Salaries and benefits	2,656,039	3,001,072	2,220,556	2,383,584	2,712,460	2,951,000	3,161,120	3,359,490	3,573,030	3,778,380
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	852,533	894,260	938,090	984,110	1,032,410
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
<b>Total operating expenses</b>	<b>4,363,916</b>	<b>4,515,286</b>	<b>3,910,769</b>	<b>4,303,877</b>	<b>4,484,770</b>	<b>4,931,173</b>	<b>5,238,740</b>	<b>5,539,460</b>	<b>5,860,460</b>	<b>6,178,630</b>
<b>Net Operating Income (Deficit)</b>	<b>(821,780)</b>	<b>(952,267)</b>	<b>(189,792)</b>	<b>(617,865)</b>	<b>(784,570)</b>	<b>(1,072,973)</b>	<b>(1,203,165)</b>	<b>(1,317,641)</b>	<b>(1,443,085)</b>	<b>(1,555,922)</b>
<b>NONOPERATING INCOME (EXPENSES)</b>										
Property taxes	1,247,395	1,344,091	1,401,965	1,555,864	1,625,270	1,625,400	1,650,000	1,674,900	1,700,200	1,725,900
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)	(29,100)	(4,200)	(29,300)	(4,400)	(29,500)
<b>Total nonoperating revenues (expenses)</b>	<b>1,475,863</b>	<b>1,393,121</b>	<b>1,135,591</b>	<b>1,652,703</b>	<b>2,037,880</b>	<b>1,763,900</b>	<b>1,813,800</b>	<b>1,814,000</b>	<b>1,864,600</b>	<b>1,865,600</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>1,127,402</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net position</b>	<b>654,083</b>	<b>440,854</b>	<b>2,073,201</b>	<b>1,034,838</b>	<b>1,253,310</b>	<b>690,927</b>	<b>610,635</b>	<b>496,359</b>	<b>421,515</b>	<b>309,678</b>
Net position - beginning of year	17,543,695	18,197,778	18,638,632	20,711,833	21,746,671	22,999,981	23,690,908	24,301,543	24,797,902	25,219,416
<b>Net position - end of year</b>	<b>\$ 18,197,778</b>	<b>\$ 18,638,632</b>	<b>\$ 20,711,833</b>	<b>\$ 21,746,671</b>	<b>\$ 22,999,981</b>	<b>\$ 23,690,908</b>	<b>\$ 24,301,543</b>	<b>\$ 24,797,902</b>	<b>\$ 25,219,416</b>	<b>\$ 25,529,095</b>
Net investment in capital assets	\$ 9,757,194	\$ 9,771,925	\$ 12,034,659	\$ 14,577,225	\$ 7,502,843	\$ 9,481,289	\$ 12,304,206	\$ 11,987,882	\$ 11,646,137	\$ 11,277,511
Unrestricted	\$ 8,440,584	\$ 8,866,707	\$ 8,677,174	\$ 7,169,446	\$ 15,497,138	\$ 14,209,619	\$ 11,997,337	\$ 12,810,019	\$ 13,573,280	\$ 14,251,584

\* 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
<b>Beginning Cash &amp; Investment</b>	\$ 9,428,357	\$ 9,765,353	\$ 10,600,201	\$ 10,158,973	\$ 10,256,107	\$ 14,714,821	\$ 15,449,202	\$ 16,131,681	\$ 16,729,694	\$ 17,284,162
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	1,793,000	1,818,000	1,843,300	1,869,000	1,895,100
Loan Proceeds	-	-	-	4,334,598	7,565,402	-	-	-	-	-
Total Cash Inflows	5,098,313	5,023,888	4,915,590	9,684,339	13,307,502	5,651,200	5,853,575	6,065,119	6,286,375	6,517,808
Operating Expenses	3,788,063	3,961,850	3,360,558	3,755,521	3,934,210	4,363,663	4,642,840	4,913,750	5,203,450	5,488,750
Non-operating Expenses	80,314	67,748	59,022	11,026	4,020	29,100	4,200	29,300	4,400	29,500
Capital Projects / Purchases	1,103,326	561,069	1,677,716	7,417,741	2,753,182	-	-	-	-	-
Debt Service - \$11.9M for 30 Years @1.9% Principal Pmt	-	-	-	-	-	297,956	303,617	309,386	315,264	321,254
Debt Service - \$11.9M for 30 Years @1.9% Interest Pmt	-	-	-	-	-	226,100	220,439	214,670	208,792	202,802
Total Cash Outflows	4,971,703	4,590,667	5,097,296	11,184,288	6,691,412	4,916,819	5,171,096	5,467,106	5,731,906	6,042,306
Accrual to Cash Adjustments	210,386	401,627	(259,522)	1,597,083	(2,157,376)	-	-	-	-	-
Net Change in Cash	336,996	834,848	(441,228)	97,134	4,458,714	734,381	682,479	598,013	554,469	475,502
<b>Ending Cash &amp; Investment</b>	\$ 9,765,353	\$ 10,600,201	\$ 10,158,973	\$ 10,256,107	\$ 14,714,821	\$ 15,449,202	\$ 16,131,681	\$ 16,729,694	\$ 17,284,162	\$ 17,759,665

**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
<b>Cash Funded Projects</b>						
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
HC WWTP Road Repairs	TBD	-	-	-	-	-
SC WWTP Road Repairs	TBD	-	-	-	-	-
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
<b>Total Cash Funded Projects</b>	<b>597,000</b>	<b>449,200</b>	<b>381,504</b>	<b>463,914</b>	<b>396,432</b>	<b>2,288,050</b>
<b>Regulatory Required Projects (Cash Funded)</b>						
Sewer Relocation Hwy 189	-	-	-	-	-	-
<b>Total Regulatory Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Master Plan Projects (Cash &amp; Debt Funded)</b>						
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
<b>Total Master Plan Projects</b>	<b>1,328,000</b>	<b>2,666,000</b>	<b>1,900,000</b>	<b>4,874,000</b>	<b>1,642,000</b>	<b>12,410,000</b>
<b>Master Plan Projects (Cleghorn WWTP State Reimbursed)</b>						
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
<b>Total Cleghorn Master Plan Projects</b>	<b>323,000</b>	<b>-</b>	<b>34,000</b>	<b>339,000</b>	<b>1,283,000</b>	<b>1,979,000</b>

# **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
<b>Operating Income/Expense</b>												
<b>Income</b>												
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%
<b>Total Operating Income</b>	<b>3,636,400</b>	<b>3,692,720</b>	<b>3,858,200</b>	<b>100%</b>	<b>4,035,575</b>	<b>100%</b>	<b>4,221,819</b>	<b>100%</b>	<b>4,417,375</b>	<b>100%</b>	<b>4,622,708</b>	<b>100%</b>
<b>Operating Expense</b>												
<b>MT - Maintenance</b>												
51 · SALARIES & BENEFIT	979,200	777,270	953,320	25%	1,023,180	25%	1,090,930	26%	1,159,780	26%	1,230,730	27%
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	61,650	2%	64,780	2%	68,050	2%	71,480	2%	75,080	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	1,290,370	33%	1,377,150	34%	1,462,650	35%	1,550,130	35%	1,640,640	35%
<b>OP - Operations</b>												
51 · SALARIES & BENEFIT	1,335,310	1,319,780	1,305,630	34%	1,386,520	34%	1,457,120	35%	1,535,710	35%	1,606,210	35%
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	547,348	532,530	645,263	17%	677,630	17%	711,610	17%	747,290	17%	784,740	17%
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	2,649,913	69%	2,797,420	69%	2,937,970	70%	3,090,000	70%	3,237,600	70%
<b>Total Operating Expense</b>	<b>3,849,026</b>	<b>3,601,270</b>	<b>3,940,283</b>	<b>102%</b>	<b>4,174,570</b>	<b>103%</b>	<b>4,400,620</b>	<b>104%</b>	<b>4,640,130</b>	<b>105%</b>	<b>4,878,240</b>	<b>106%</b>
<b>Net Operating Income Before G&amp;A</b>	<b>(212,626)</b>	<b>91,450</b>	<b>(82,083)</b>		<b>(138,995)</b>		<b>(178,801)</b>		<b>(222,755)</b>		<b>(255,532)</b>	
<b>General &amp; Administrative Expense</b>												
61 · SALARIES AND BENEFIT - ADM	627,580	615,430	692,050	18%	751,420	19%	811,440	19%	877,540	20%	941,440	20%
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%
<b>Total General &amp; Administrative Expense</b>	<b>1,007,740</b>	<b>881,710</b>	<b>990,890</b>	<b>26%</b>	<b>1,064,170</b>	<b>26%</b>	<b>1,138,840</b>	<b>27%</b>	<b>1,220,330</b>	<b>28%</b>	<b>1,300,390</b>	<b>28%</b>
<b>Net Operating Income (Deficit)</b>	<b>(1,220,366)</b>	<b>(790,260)</b>	<b>(1,072,973)</b>	<b>-28%</b>	<b>(1,203,165)</b>	<b>-30%</b>	<b>(1,317,641)</b>	<b>-31%</b>	<b>(1,443,085)</b>	<b>-33%</b>	<b>(1,555,922)</b>	<b>-34%</b>
<b>Non-Operating Income (Expense)</b>												
71 · PROP TAXES	1,385,900	1,625,270	1,625,400	42%	1,650,000	41%	1,674,900	40%	1,700,200	38%	1,725,900	37%
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)	(29,100)	-1%	(4,200)	0%	(29,300)	-1%	(4,400)	0%	(29,500)	-1%
<b>Net Non-Operating Income</b>	<b>1,515,200</b>	<b>2,045,370</b>	<b>1,763,900</b>	<b>46%</b>	<b>1,813,800</b>	<b>45%</b>	<b>1,814,000</b>	<b>43%</b>	<b>1,864,600</b>	<b>42%</b>	<b>1,865,600</b>	<b>40%</b>
<b>Change In Net Position</b>	<b>\$ 294,834</b>	<b>\$ 1,255,110</b>	<b>\$ 690,927</b>	<b>18%</b>	<b>\$ 610,635</b>	<b>15%</b>	<b>\$ 496,359</b>	<b>12%</b>	<b>\$ 421,515</b>	<b>10%</b>	<b>\$ 309,678</b>	<b>7%</b>

\* - 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	Projection		
<b>Operating Income/Expense</b>													
<b>Income</b>													
<b>40 - REVENUE</b>													
41000 Sewer Service Fees	\$ 3,351,100	3,353,590	\$ 2,490	0%	\$ 3,547,500	6%	6%	\$ 3,724,875	\$ 3,911,119	\$ 4,106,675	\$ 4,312,008	Per Rate Study 2024	\$55.99 x 5,280 EDU x 12 months
42000 Sewer Penalties	121,000	141,800	20,800	17%	141,800	0%	17%	141,800	141,800	141,800	141,800	Same as FY2024 Estimate (rounded)	
43000 Pumped Waste Permits	35,300	39,660	4,360	12%	39,700	0%	12%	39,700	39,700	39,700	39,700	Same as FY2024 Estimate (rounded)	
44000 Permit & Inspection Fees	1,000	1,220	220	22%	1,300	7%	30%	1,300	1,300	1,300	1,300	Same as FY2024 Estimate (rounded)	
46000 Cleghorn State Reimbursement	120,000	148,350	28,350	24%	120,000	-19%	0%	120,000	120,000	120,000	120,000	Same as FY2024 Budget	
47000 Pilot Rock Camp Fee	7,800	8,030	230	3%	7,800	-3%	0%	7,800	7,800	7,800	7,800	Same as FY2024 Budget	\$650 x 12 months
48000 Other Service Fees	200	70	(130)	-65%	100	43%	-50%	100	100	100	100	Same as FY2024 Estimate (rounded)	
49000 Other Charges	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
<b>Total 40 - REVENUE</b>	<b>3,636,400</b>	<b>3,692,720</b>	<b>56,320</b>	<b>2%</b>	<b>3,858,200</b>	<b>4%</b>	<b>6%</b>	<b>4,035,575</b>	<b>4,221,819</b>	<b>4,417,375</b>	<b>4,622,708</b>		
<b>Cost of Services Provided</b>													
<b>51-MT - Salaries &amp; Benefit - MAINT</b>													
51010MT Salaries - REG	445,210	362,100	(83,110)	-19%	468,020	29%	5%	507,760	546,960	585,960	627,520	Per Compensation Projection - CSD Board	
51020MT Salaries - OT	500	1,370	870	174%	500	-64%	0%	530	560	590	620	Same as FY2024 Budget	
51030MT Salaries - VAC	26,700	22,110	(4,590)	-17%	29,690	34%	11%	31,980	34,200	36,430	38,800	Per Compensation Projection - CSD Board	
51040MT Salaries - SICK	24,130	13,810	(10,320)	-43%	25,510	85%	6%	27,660	29,780	31,900	34,150	Per Compensation Projection - CSD Board	
51050MT Salaries - HOLIDAY	28,170	21,320	(6,850)	-24%	29,780	40%	6%	32,290	34,770	37,240	39,860	Per Compensation Projection - CSD Board	
51060MT Salaries - ON CALL / STANDBY	27,730	30,010	2,280	8%	27,730	-8%	0%	27,730	27,730	27,730	27,730	Per Compensation Projection - CSD Board	
51070MT Salaries - CALL BACK	2,000	3,350	1,350	68%	2,000	-40%	0%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board	
51100MT Payroll Tax	11,040	9,170	(1,870)	-17%	11,610	27%	5%	12,550	13,470	14,390	15,360	Per Compensation Projection - CSD Board	
51150MT Unemployment Expense	3,200	3,200	-	0%	3,200	0%	0%	3,200	3,200	3,200	3,200	Per Compensation Projection - CSD Board	
51200MT Worker's Comp	51,260	52,740	1,480	3%	52,830	0%	3%	56,860	59,120	63,150	67,430	Per Compensation Projection - CSD Board	Ex Mod Factor increased from 152% to 156%
51300MT Employee Group Insurance	117,510	80,810	(36,700)	-31%	102,210	26%	-13%	106,000	110,240	113,820	115,320	Per Compensation Projection - CSD Board	
51400MT Retirement	178,170	137,440	(40,730)	-23%	137,160	0%	-23%	148,370	159,530	170,730	182,660	Per Compensation Projection - CSD Board	Per SBCERA, flex dollars, standby, oncall, callouts are no longer pensionable as of 07/30/20
51500MT Seasonal MT Workers-MT	59,280	34,470	(24,810)	-42%	59,280	72%	0%	62,250	65,370	68,640	72,080	2 workers at \$19/hr- 9 months per budget workshop	Same as FY2023 budget
51600MT Nationwide ER Match (457)	4,300	5,370	1,070	25%	4,000	-26%	-7%	4,000	4,000	4,000	4,000	Per Compensation Projection - CSD Board	
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>979,200</b>	<b>777,270</b>	<b>(201,930)</b>	<b>-21%</b>	<b>953,320</b>	<b>23%</b>	<b>-3%</b>	<b>1,023,180</b>	<b>1,090,930</b>	<b>1,159,780</b>	<b>1,230,730</b>		
<b>51-OP - SALARIES &amp; BENEFIT - OP</b>													
51010OP Salaries - REG	633,240	622,150	(11,090)	-2%	664,520	7%	5%	711,760	753,380	798,430	838,130	Per Compensation Projection - CSD Board	
51020OP Salaries - OT	6,500	4,690	(1,810)	-28%	6,500	39%	0%	6,830	7,170	7,530	7,910	Same as FY2024 Budget	
51030OP Salaries - VAC	49,080	45,560	(3,520)	-7%	51,410	13%	5%	54,890	58,170	61,630	64,710	Per Compensation Projection - CSD Board	
51040OP Salaries - SICK	34,600	32,260	(2,340)	-7%	36,400	13%	5%	39,000	41,350	43,840	46,030	Per Compensation Projection - CSD Board	
51050OP Salaries - HOLIDAY	40,390	36,160	(4,230)	-10%	42,500	18%	5%	45,530	48,270	51,180	53,730	Per Compensation Projection - CSD Board	
51060OP Salaries - ON CALL / STANDBY	41,600	38,390	(3,210)	-8%	41,600	8%	0%	41,600	41,600	41,600	41,600	Per Compensation Projection - CSD Board	
51070OP Salaries - Call Back	2,000	4,830	2,830	142%	2,000	-59%	0%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board	
51100OP Payroll Tax	15,980	14,710	(1,270)	-8%	16,730	14%	5%	17,860	18,660	19,930	20,880	Per Compensation Projection - CSD Board	
51200OP Worker's Comp	63,830	66,510	2,680	4%	66,730	-23%	5%	71,020	72,340	76,160	79,810	Per Compensation Projection - CSD Board	Ex Mod Factor increased from 152% to 156%
51300OP Employee Group Insurance	150,240	160,000	9,760	6%	141,950	-11%	-6%	144,610	147,580	150,900	154,450	Per Compensation Projection - CSD Board	
51400OP Retirement	270,650	239,700	(30,950)	-11%	208,830	-13%	-23%	223,710	237,370	252,100	265,100	Per Compensation Projection - CSD Board	Per SBCERA, flex dollars, standby, oncall, callouts are no longer pensionable as of 07/30/20
51500OP Seasonal OP Workers	24,960	32,730	7,770	31%	24,960	-24%	0%	26,210	27,530	28,910	30,360	1 OP Seasonal worker at \$60/hour for 8 hrs a week x 52 weeks.	
51600OP Nationwide ER Match (457)	2,240	2,090	(150)	-7%	1,500	-28%	-33%	1,500	1,500	1,500	1,500	Per Compensation Projection - CSD Board	
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>	<b>1,335,310</b>	<b>1,319,780</b>	<b>(15,530)</b>	<b>-1%</b>	<b>1,305,630</b>	<b>-1%</b>	<b>-2%</b>	<b>1,386,520</b>	<b>1,457,120</b>	<b>1,535,710</b>	<b>1,606,210</b>		



## 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			
<b>53-MT · PROFESSIONAL SVC-MAINT</b>														
53300MT	Engineering	-	-	-	N/A	-	N/A	-	-	-	-	No Engineering Expected for Maintenance		
53400MT	Laboratory Analysis	-	50	50	N/A	60	20%	70	80	90	100	No Laboratory Analysis Expected for Maint		
53900MT	Other Professional Svc	3,600	3,160	(440)	-12%	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
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>		<b>3,600</b>	<b>3,210</b>	<b>(390)</b>	<b>-11%</b>	<b>3,380</b>	<b>5%</b>	<b>-6%</b>	<b>3,560</b>	<b>3,750</b>	<b>3,950</b>	<b>4,160</b>		
<b>53-OP · PROFESSIONAL SVC - OP</b>														
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	73,480	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
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>		<b>129,990</b>	<b>136,020</b>	<b>6,030</b>	<b>5%</b>	<b>157,830</b>	<b>16%</b>	<b>21%</b>	<b>164,990</b>	<b>172,510</b>	<b>180,400</b>	<b>188,680</b>		
<b>54-MT · SERVICE AND SUPPLIES - MAINT</b>														
54060MT	Equipment Rental	850	-	(850)	-100%	-	N/A	-100%	-	-	-	-	5% CPI increase from FY2024 Estimated YE	
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 + \$200 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	
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>		<b>65,960</b>	<b>58,680</b>	<b>(7,280)</b>	<b>-11%</b>	<b>61,650</b>	<b>5%</b>	<b>-7%</b>	<b>64,780</b>	<b>68,050</b>	<b>71,480</b>	<b>75,080</b>		
<b>54-OP · SERVICE AND SUPPLIES - OP</b>														
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	Pager only
54040OP	Due & Subscription	130	40	(90)	-69%	50	25%	-62%	60	70	80	90	5% CPI increase from FY2024 Estimated YE	
54050OP	Equipment Purchase	2,650	23,930	21,280	803%	25,130	5%	848%	26,390	27,710	29,100	30,560	5% CPI increase from FY2024 Estimated YE	
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 + \$200 x 8 boots + 3% 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	66,610	(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	35,960	33,960	(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		
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>547,346</b>	<b>532,530</b>	<b>(14,816)</b>	<b>-3%</b>	<b>645,263</b>	<b>21%</b>	<b>18%</b>	<b>677,630</b>	<b>711,610</b>	<b>747,290</b>	<b>784,740</b>		
<b>56 · UTILITIES - OP</b>													
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	
<b>Total 56 · UTILITIES - OP</b>	<b>243,360</b>	<b>229,520</b>	<b>(13,840)</b>	<b>-6%</b>	<b>252,500</b>	<b>10%</b>	<b>4%</b>	<b>265,150</b>	<b>278,440</b>	<b>292,390</b>	<b>307,040</b>		
<b>59-MT · DEPRECIATION - MAINT</b>													
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
<b>Total 59-MT · DEPRECIATION - MAINT</b>	<b>263,730</b>	<b>263,730</b>	<b>-</b>	<b>0%</b>	<b>272,020</b>	<b>3%</b>	<b>3%</b>	<b>285,630</b>	<b>299,920</b>	<b>314,920</b>	<b>330,670</b>		
<b>59-OP · DEPR &amp; AMORT - OP</b>													
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
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>280,530</b>	<b>280,530</b>	<b>-</b>	<b>0%</b>	<b>288,690</b>	<b>3%</b>	<b>3%</b>	<b>303,130</b>	<b>318,290</b>	<b>334,210</b>	<b>350,930</b>		
<b>Total Cost of Services Provided</b>	<b>3,849,026</b>	<b>3,601,270</b>	<b>(247,756)</b>	<b>-6%</b>	<b>3,940,283</b>	<b>9%</b>	<b>2%</b>	<b>4,174,570</b>	<b>4,400,620</b>	<b>4,640,130</b>	<b>4,878,240</b>		
<b>Net Operating Income Before G&amp;A</b>	<b>(212,626)</b>	<b>91,450</b>	<b>304,076</b>	<b>-143%</b>	<b>(62,083)</b>	<b>-190%</b>	<b>61%</b>	<b>(138,995)</b>	<b>(176,801)</b>	<b>(222,755)</b>	<b>(255,532)</b>		
<b>General &amp; Administrative Expense</b>													
<b>81 · SALARIES AND BENEFIT - ADM</b>													
61010 Salaries - REG ADM	319,560	305,650	(13,910)	-4%	395,150	29%	24%	440,360	479,800	523,680	568,120	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%	42,170	51%	-4%	45,750	49,640	53,850	58,260	Per Compensation Projection - CSD Board	
61040 Salaries - SICK ADM	10,750	37,040	26,290	245%	14,570	-61%	36%	16,040	17,620	19,320	21,010	Per Compensation Projection - CSD Board	
61050 Salaries - HOLIDAY ADM	20,090	16,210	(3,880)	-19%	24,540	51%	22%	18,720	20,570	22,560	24,530	Per Compensation Projection - CSD Board	Includes General Manager holiday pay
61100 Payroll Tax - ADM	11,440	10,830	(610)	-5%	13,820	28%	21%	16,150	17,600	19,200	20,830	Per Compensation Projection - CSD Board	
61200 Worker's Comp - ADM	3,170	3,920	750	24%	3,930	0%	24%	4,300	4,540	4,950	5,370	Per Compensation Projection - CSD Board	Ex Mod Factor increased from 152% to 156%
61300 Employee Group Insurance - ADM	70,780	82,370	11,590	16%	81,380	-1%	15%	83,010	83,350	83,380	83,410	Per Compensation Projection - CSD Board	Includes Admin Staff & 4 Retirees
61400 Retirement - ADM	142,570	127,640	(14,930)	-10%	112,440	-12%	-21%	122,980	134,040	146,350	155,590	Per Compensation Projection - CSD Board	Per SBCERA, flex dollars, standby, oncall, callouts are no longer pensionable as of 07/30/20
61600 Nationwide - ER Match	2,990	2,660	(330)	-11%	2,800	5%	-6%	2,800	2,800	2,800	2,800	Per Compensation Projection - CSD Board	
<b>Total 81 · SALARIES AND BENEFIT - ADM</b>	<b>627,580</b>	<b>615,430</b>	<b>(12,150)</b>	<b>-2%</b>	<b>692,050</b>	<b>12%</b>	<b>10%</b>	<b>751,420</b>	<b>811,440</b>	<b>877,540</b>	<b>941,440</b>		
<b>82 · BOARD EXPENSES</b>													
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	
<b>Total 82 · BOARD EXPENSES</b>	<b>19,000</b>	<b>10,150</b>	<b>(8,850)</b>	<b>-47%</b>	<b>19,000</b>	<b>87%</b>	<b>0%</b>	<b>19,050</b>	<b>19,120</b>	<b>19,190</b>	<b>19,260</b>		



## 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		
<b>63 · PROFESSIONAL SVC - ADM</b>													
63100 Accounting & Audtling	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	490	190	(210)	-53%	200	5%	-50%	210	230	250	270	5% CPI increase from FY2024 Estimated YE	PIMS & CO Asses. Maps
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	Includes SRF consultant fee
<b>Total 63 · PROFESSIONAL SVC - ADM</b>	<b>222,700</b>	<b>124,800</b>	<b>(97,900)</b>	<b>-44%</b>	<b>146,420</b>	<b>17%</b>	<b>-34%</b>	<b>153,760</b>	<b>161,470</b>	<b>169,570</b>	<b>178,080</b>		
<b>64 · SERVICES AND SUPPLIES - ADM</b>													
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%	6,760	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	\$720 month + carpet & floor cleaning
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	Copy Machine/Folder & Inserter/Postage Machine
64095 Legal Notice	720	560	(160)	-22%	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	8,310	5,570	(2,740)	-33%	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	12,830	10,280	(2,550)	-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	\$210 x 12 months
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	
64230 Training	5,000	4,260	(740)	-15%	5,000	17%	0%	5,250	5,520	5,800	6,090	Same as FY2024 Budget	4 Admin staff
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%	1,280	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	
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>132,160</b>	<b>125,030</b>	<b>(7,130)</b>	<b>-5%</b>	<b>126,620</b>	<b>1%</b>	<b>-4%</b>	<b>132,800</b>	<b>139,310</b>	<b>146,150</b>	<b>153,330</b>		
<b>89 · DEPR &amp; AMORT - ADM</b>													
89100 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	Next Year Depreciation Amount + \$1000
<b>Total 89 · DEPR &amp; AMORT - ADM</b>	<b>6,300</b>	<b>6,300</b>	<b>-</b>	<b>0%</b>	<b>6,800</b>	<b>8%</b>	<b>8%</b>	<b>7,140</b>	<b>7,500</b>	<b>7,880</b>	<b>8,280</b>		
<b>Total General &amp; Administrative Expense</b>	<b>1,007,740</b>	<b>881,710</b>	<b>(126,030)</b>	<b>-13%</b>	<b>990,890</b>	<b>12%</b>	<b>-2%</b>	<b>1,064,170</b>	<b>1,138,840</b>	<b>1,220,330</b>	<b>1,300,390</b>		
<b>Net Operating Income (Deficit)</b>	<b>(1,220,366)</b>	<b>(790,260)</b>	<b>430,106</b>	<b>-35%</b>	<b>(1,072,973)</b>	<b>-36%</b>	<b>12%</b>	<b>(1,203,165)</b>	<b>(1,317,641)</b>	<b>(1,443,085)</b>	<b>(1,555,922)</b>		

## 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			
<b>Non-Operating Income (Expense)</b>														
<b>Other Income</b>														
<b>71 - PROP TAXES</b>														
71100	Prop Taxes- CURR SEC & UNSEC1%	1,367,800	1,594,970	227,170	17%	1,595,000	0%	17%	1,619,000	1,843,300	1,666,000	1,693,100	Same as FY2024 Estimate (rounded)	FY2025-2028 projections based on PY + 1.5% increase
71300	Prop Taxes-PRI SEC & UNSEC	16,700	28,520	11,820	71%	28,600	0%	71%	29,100	29,600	30,100	30,600	Same as FY2024 Estimate (rounded)	FY2025-2028 projections based on PY + 1.5% increase
71500	Int & Pen Delinquent Taxes	1,400	1,780	380	27%	1,800	1%	29%	1,900	2,000	2,100	2,200	Same as FY2024 Estimate (rounded)	FY2025-2028 projections based on PY + 1.5% increase
<b>Total 71 - PROP TAXES</b>		<b>1,385,900</b>	<b>1,625,270</b>	<b>239,370</b>	<b>17%</b>	<b>1,625,400</b>	<b>0%</b>	<b>17%</b>	<b>1,650,000</b>	<b>1,674,900</b>	<b>1,700,200</b>	<b>1,725,900</b>		
<b>72 - SPECIAL ASSESSMENTS</b>														
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
<b>Total 72 - SPECIAL ASSESSMENTS</b>		<b>11,000</b>	<b>10,820</b>	<b>(180)</b>	<b>-2%</b>	<b>10,900</b>	<b>1%</b>	<b>-1%</b>	<b>11,100</b>	<b>11,300</b>	<b>11,500</b>	<b>11,700</b>		
<b>73 - GRANTS AND AIDS</b>														
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
<b>Total 73 - GRANTS AND AIDS</b>		<b>9,700</b>	<b>9,300</b>	<b>(400)</b>	<b>-4%</b>	<b>9,300</b>	<b>0%</b>	<b>-4%</b>	<b>9,500</b>	<b>9,700</b>	<b>9,900</b>	<b>10,100</b>		
<b>76 - CONNECTION FEE</b>														
76000	Connection Fees	-	7,480	7,480	N/A	-	-100%	N/A	-	-	-	-		
<b>Total 76 - CONNECTION FEE</b>		<b>-</b>	<b>7,480</b>	<b>7,480</b>	<b>N/A</b>	<b>-</b>	<b>-100%</b>	<b>N/A</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>79 - OTHER INCOME</b>														
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)	
77500	Realized Gain / Loss	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
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%	500	2%	-58%	500	500	500	500	Same as FY2024 Estimate (rounded)	
72500	Special Assessment SU01-DLQ&PEN	15,700	19,230	3,530	22%	19,300	0%	23%	19,300	19,300	19,300	19,300	Same as FY2024 Estimate (rounded)	
79200	Worker's Comp Insurance Claim	-	40,290	40,290	N/A	-	-100%	N/A	-	-	-	-	Same as FY2024 Estimate (rounded)	
79500	Other Income	300	35,940	35,640	11880%	300	-99%	0%	300	300	300	300	Same as FY2024 Budget	FY2023 included \$250,000 of one-time insurance recovery
<b>Total 79 - OTHER INCOME</b>		<b>112,300</b>	<b>396,520</b>	<b>284,220</b>	<b>253%</b>	<b>147,400</b>	<b>-63%</b>	<b>31%</b>	<b>147,400</b>	<b>147,400</b>	<b>147,400</b>	<b>147,400</b>		
<b>Total Other Income</b>		<b>1,518,900</b>	<b>2,049,390</b>	<b>530,490</b>	<b>35%</b>	<b>1,793,000</b>	<b>-13%</b>	<b>18%</b>	<b>1,818,000</b>	<b>1,843,300</b>	<b>1,869,000</b>	<b>1,895,100</b>		
<b>Other Expense</b>														
<b>80 - OTHER EXPENSES</b>														
81000	Interest Expense	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
83000	Election Cost	-	-	-	N/A	25,000	N/A	N/A	-	25,000	-	25,000	Election expected in FY2025	Elections in odd years only
84000	Tax Deduction	3,700	4,020	320	9%	4,100	2%	11%	4,200	4,300	4,400	4,500	Same as FY2024 Estimate (rounded)	FY2025-2028 projections based on PY + 1.5% increase
<b>Total 80 - OTHER EXPENSES</b>		<b>3,700</b>	<b>4,020</b>	<b>320</b>	<b>9%</b>	<b>29,100</b>	<b>624%</b>	<b>686%</b>	<b>4,200</b>	<b>29,300</b>	<b>4,400</b>	<b>29,500</b>		
<b>Total Other Expense</b>		<b>3,700</b>	<b>4,020</b>	<b>320</b>	<b>9%</b>	<b>29,100</b>	<b>624%</b>	<b>686%</b>	<b>4,200</b>	<b>29,300</b>	<b>4,400</b>	<b>29,500</b>		
<b>Net Non-Operating Income</b>		<b>1,515,200</b>	<b>2,045,370</b>	<b>530,170</b>	<b>35%</b>	<b>1,763,900</b>	<b>-14%</b>	<b>16%</b>	<b>1,813,800</b>	<b>1,814,000</b>	<b>1,864,600</b>	<b>1,865,600</b>		
<b>Change In Net Position</b>		<b>\$ 294,634</b>	<b>1,255,110</b>	<b>\$ 960,276</b>	<b>326%</b>	<b>\$ 690,927</b>	<b>-45%</b>	<b>134%</b>	<b>\$ 610,635</b>	<b>\$ 496,359</b>	<b>\$ 421,515</b>	<b>\$ 309,678</b>		



# **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	\$	4,931,173	
Less:			
Depreciation		<u>567,510</u>	
		4,363,663	
Six Months	x	<u>6/12</u>	
Contingency and Operating Reserve		2,181,832	
<b>TOTAL RESERVE FOR OPERATIONS</b>			<b>\$ 2,181,832</b>

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>
<b>TOTAL RESERVE FOR REPLACEMENT</b>			<b>6,163,990</b>

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>
<b>TOTAL RESERVE FOR CATASTROPHE RESPONSE</b>			<b>5,228,228</b>

**2. ADDITIONAL RESERVES IDENTIFIED BY THE BOARD**

Capital Budget Current Year		2,248,000	
Less amount funded with debt financing		<u>(1,328,000)</u>	
<b>TOTAL RESERVE FOR CAPITAL PROJECTS</b>			<b><u>920,000</u></b>
<b>TOTAL RESERVES TARGET PER RESERVE POLICY</b>			<b><u>\$ 14,494,050</u></b>

**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>(7,565,402)</u>	<u>(14,069,448)</u>
Estimated unrestricted net position available as of 6/30/24			<b><u>\$ 8,932,333</u></b>
<b>Estimated unrestricted net position available as of 6/30/24</b>			<b>\$ 8,932,333</b>
<b>Less: Total Reserves Target Per Policy</b>			<b><u>14,494,050</u></b>
<b>Estimated unrestricted net position over/(under) target reserves</b>			<b><u>\$ (5,561,717)</u></b>
<b>Funded percentage of total reserves (estimated as of 6/30/24)</b>			<b>62%</b>