

Fiscal Year 2024-2025 Annual Budget

July 1, 2024 to June 30, 2025

Budget Draft #6 – May 30, 2024
(Operating Budget and Capital Projects)

Crestline Sanitation District

Fiscal Year 2024-2025 Annual Budget

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EXECUTIVE SUMMARY

Crestline Sanitation District

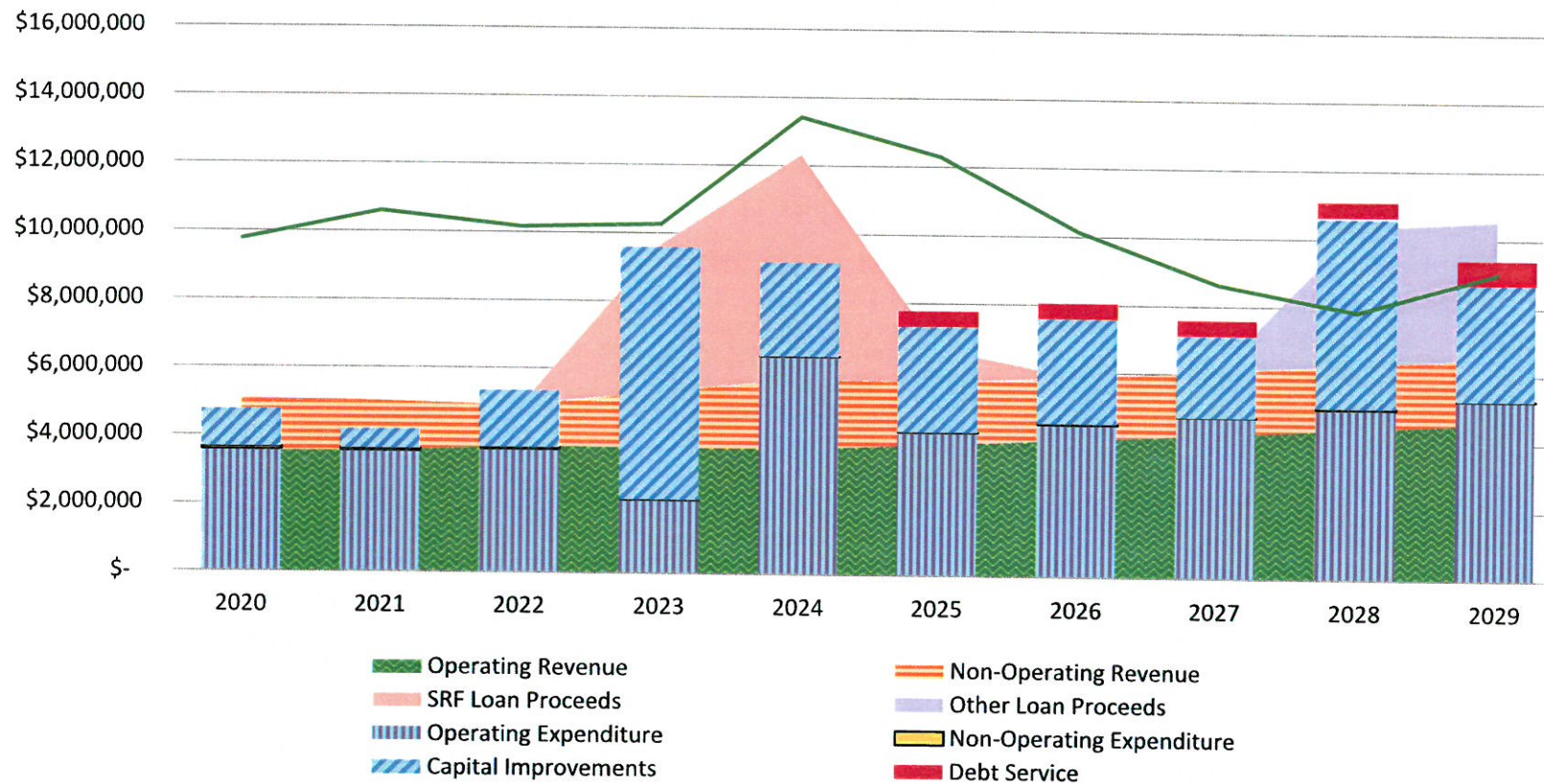
Fiscal Year 2024-2025 Annual Budget

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.

Cash Inflows and Outflows



Crestline Sanitation District

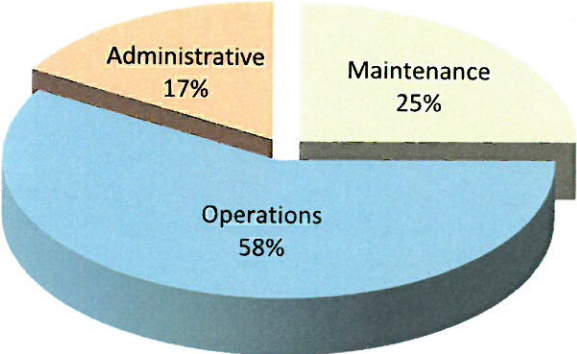
Operating Budget

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.

Operating Expenses by Department



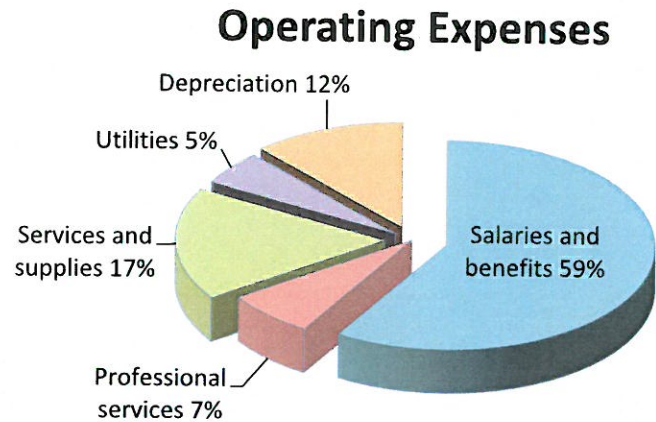
The following table details these expenses by department.

Department	2024/2025 Budget	% of Total Operating Exp
Maintenance	\$ 1,183,540	25%
Operations	2,797,243	58%
Administrative	805,560	17%
Total operating expenses	\$ 4,786,343	100%

Crestline Sanitation District

Operating Expenses by Type

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

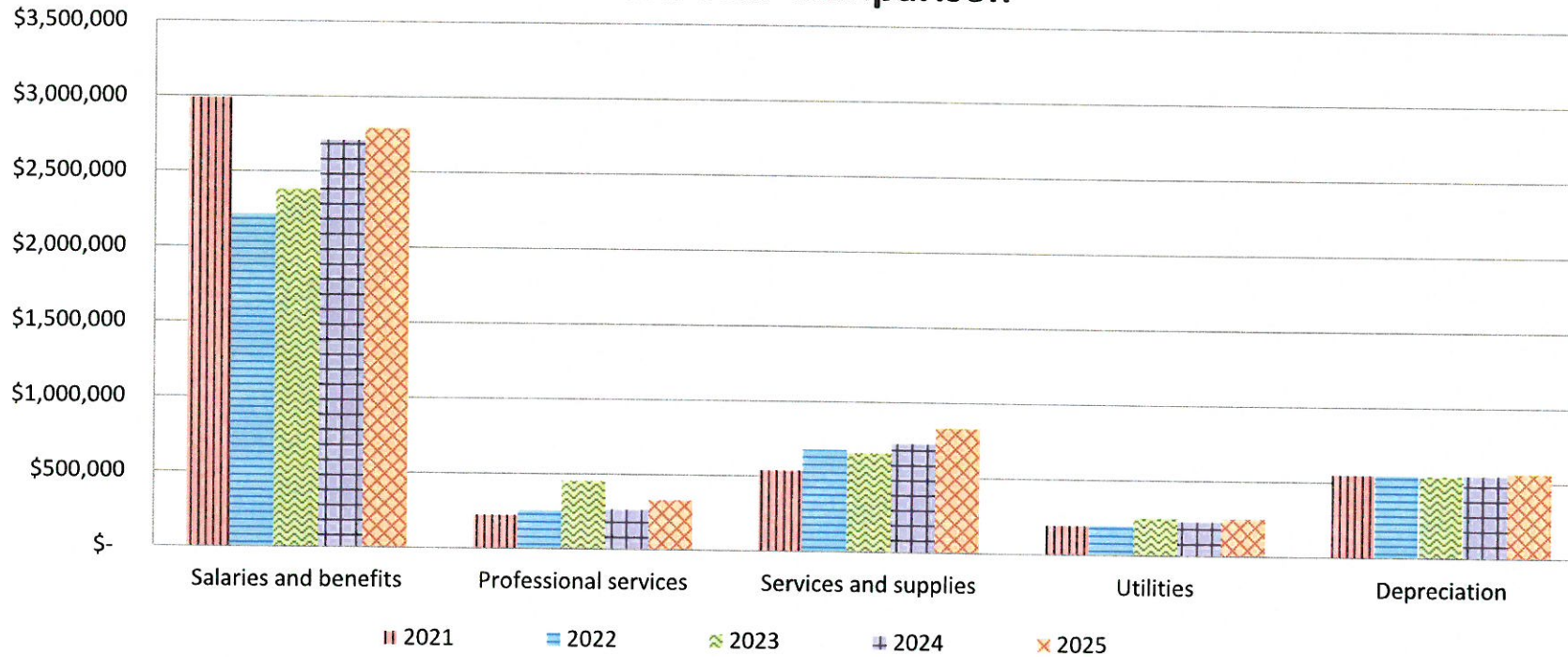


The following table details the breakdown of these expenses to each major expense category.

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	\$ 2,712,462	\$ 2,799,840	59%	3%
Professional services	223,510	258,881	457,459	265,809	332,640	7%	25%
Services and supplies	540,230	683,096	663,557	726,423	833,853	17%	15%
Utilities	197,038	198,025	250,921	229,521	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	\$ 4,484,775	\$ 4,786,343	100%	7%

Crestline Sanitation District

Multi-Year Comparison



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 25% over the estimated FY2024 amount, but the FY2025 budget amount decreased 27% 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.

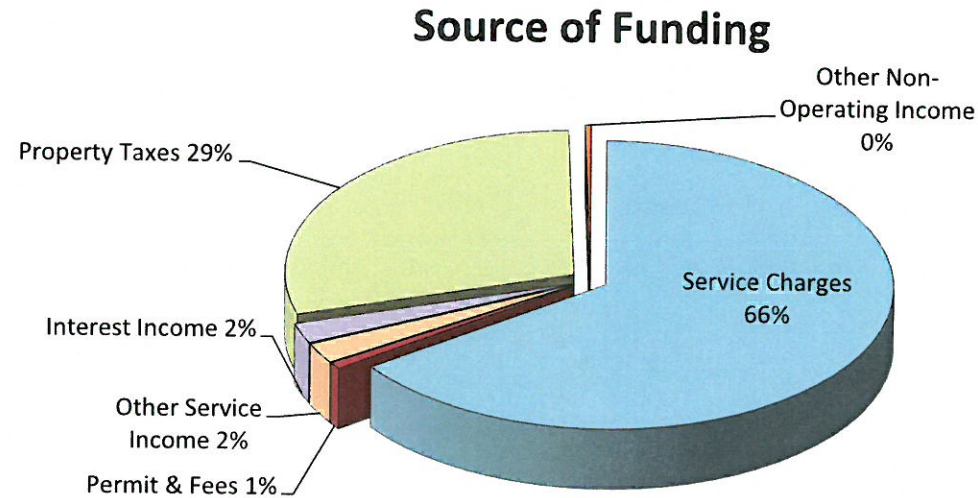
Personnel

The District's workforce consists of 22 full-time positions, which includes 2 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	\$ 3,689,400	66%
Permit & fees	41,000	1%
Other service income	127,900	2%
Interest income	127,300	2%
Property taxes	1,670,100	29%
Other non-operating income	20,100	0%
Total funding	\$ 5,675,800	100%

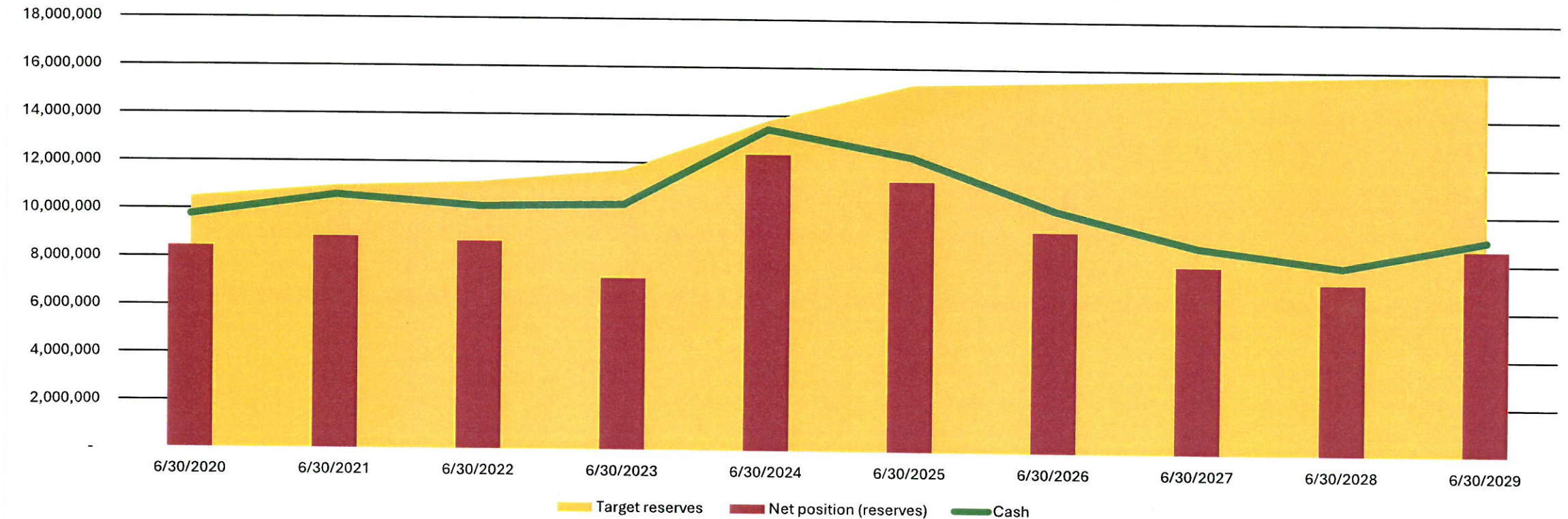
Service Charge Rates

The service charge rate will increase by approximately \$3 per month or 6% over the last rate change in 2020 effective July 1, 2024. The 2024-25 budget reflects a projected net operating deficit of \$928,043 and net nonoperating revenues from taxes and investment earnings of \$1,813,400 for an overall net increase in net position of \$885,357, which will be used for capital improvement and replacements.

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 anticipated cash-funded capital projects.



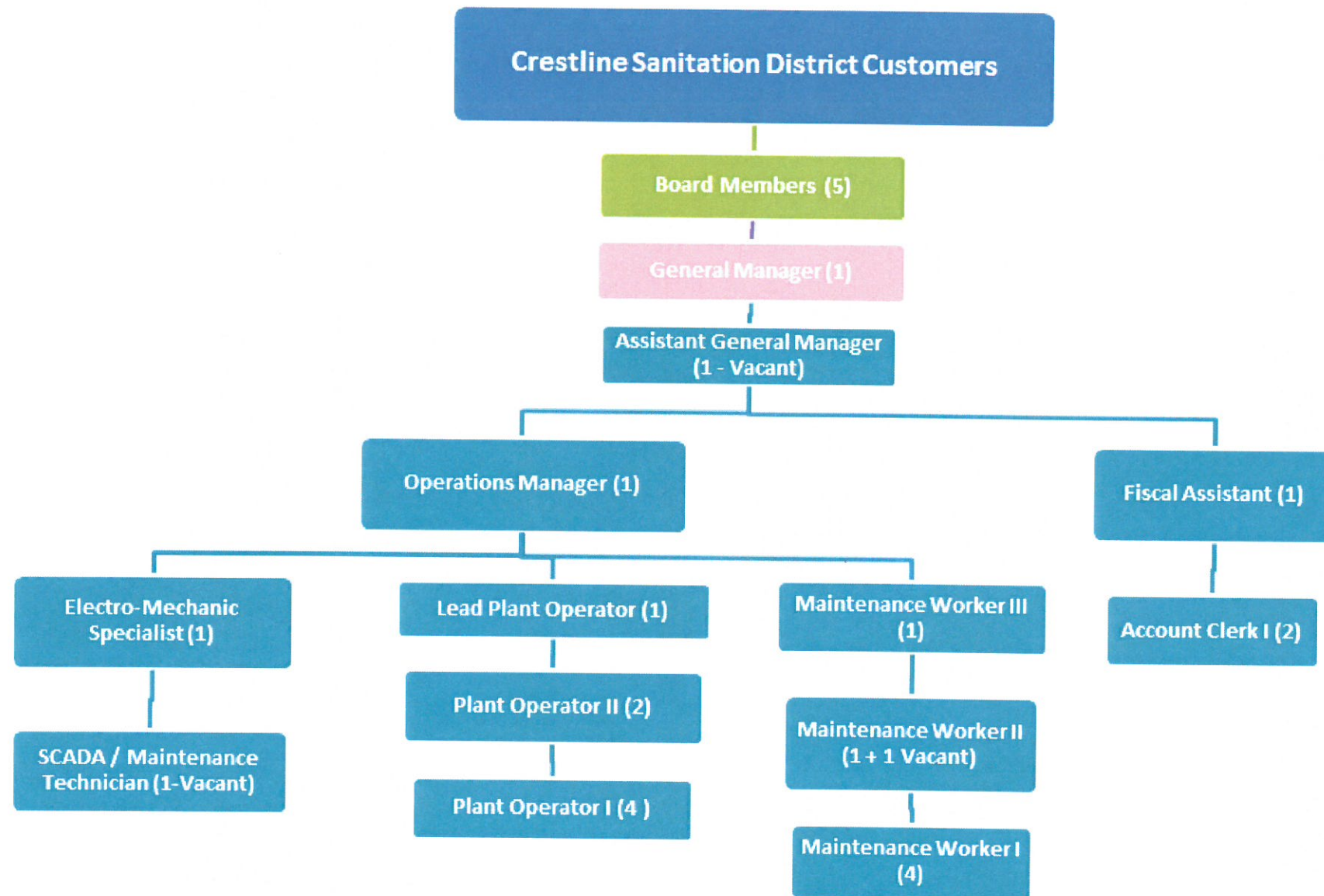
Summary

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	3,495,393	\$ 3,689,400	\$ 3,866,775	\$ 4,053,019	\$ 4,248,575	\$ 4,453,908
Permit and inspection fees	33,683	43,394	36,331	35,729	40,878	41,000	41,000	41,000	41,000	41,000
Connection fees	9,482	25,786	7,482	7,482	7,482	-	-	-	-	-
Other services	171,773	148,038	167,391	166,967	156,452	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	3,700,205	3,858,300	4,035,675	4,221,919	4,417,475	4,622,808
OPERATING EXPENSES										
Salaries and benefits	2,656,039	3,001,072	2,220,556	2,383,584	2,712,462	2,799,840	2,995,220	3,178,310	3,375,330	3,563,700
Professional services	318,199	223,510	258,881	457,459	265,809	332,640	347,320	362,740	378,930	395,930
Services and supplies	647,830	540,230	683,096	663,557	726,423	833,853	874,640	917,500	962,500	1,009,710
Utilities	165,995	197,038	198,025	250,921	229,521	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	4,484,775	4,786,343	5,078,230	5,362,700	5,666,160	5,966,260
Net Operating Income (Deficit)	(821,780)	(952,267)	(189,792)	(617,865)	(784,570)	(928,043)	(1,042,555)	(1,140,781)	(1,248,685)	(1,343,452)
NONOPERATING INCOME (EXPENSES)										
Property taxes	1,247,395	1,344,091	1,401,965	1,555,864	1,625,273	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	30,534	10,900	11,100	11,300	11,500	11,700
Federal / State aid - Homeowner's exemption	10,206	9,973	9,696	9,330	9,301	9,400	9,600	9,800	10,000	10,200
Interest and investment revenue *	274,578	44,755	(260,745)	34,260	300,568	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	76,232	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)	(4,023)	(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	2,037,885	1,813,400	1,813,600	1,864,200	1,865,200	1,916,500
CAPITAL CONTRIBUTIONS	-	-	1,127,402	-	-	-	-	-	-	-
Change in net position	654,083	440,854	2,073,201	1,034,838	1,253,315	885,357	771,045	723,419	616,515	573,048
Net position - beginning of year	17,543,695	18,197,778	18,638,632	20,711,833	21,746,671	22,999,986	23,885,343	24,656,388	25,379,807	25,996,321
Net position - end of year	\$ 18,197,778	\$ 18,638,632	\$ 20,711,833	\$ 21,746,671	\$ 22,999,986	\$ 23,885,343	\$ 24,656,388	\$ 25,379,807	\$ 25,996,321	\$ 26,569,370
Net investment in capital assets	\$ 9,757,194	\$ 9,771,925	\$ 12,034,659	\$ 14,577,225	\$ 10,609,711	\$ 12,582,098	\$ 15,413,906	\$ 17,534,244	\$ 18,832,846	\$ 17,966,486
Unrestricted	\$ 8,440,584	\$ 8,866,707	\$ 8,677,174	\$ 7,169,446	\$ 12,390,275	\$ 11,303,245	\$ 9,242,482	\$ 7,845,563	\$ 7,163,476	\$ 8,602,884

* 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	\$ 10,600,198	\$ 10,158,973	\$ 10,256,107	\$ 13,425,488	\$ 12,302,837	\$ 10,135,027	\$ 8,634,098	\$ 7,851,154
Operating Revenue	3,542,136	3,563,019	3,720,977	3,686,012	3,700,205	3,858,300	4,035,675	4,221,919	4,417,475	4,622,808
Non-operating Revenue	1,556,177	1,460,869	1,194,613	1,663,729	2,041,908	1,817,500	1,842,800	1,868,500	1,894,600	1,921,000
SRF Loan Proceeds	-	-	-	4,334,598	6,586,069	979,333	-	-	-	-
Other Loan Proceeds	-	-	-	-	-	-	-	-	4,000,000	4,000,000
Total Cash Inflows	5,098,313	5,023,888	4,915,590	9,684,339	12,328,182	6,655,133	5,878,475	6,090,419	10,312,075	10,543,808
Operating Expenses	3,788,063	3,961,850	3,360,558	3,755,521	3,934,215	4,218,833	4,482,330	4,736,990	5,009,150	5,276,380
Non-operating Expenses	80,314	67,748	59,022	11,026	4,023	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	3,103,000	3,080,200	2,395,504	5,601,914	3,406,432
Debt Service - \$11.9M for 30 Years @0.9% - Principal Payment	-	-	-	-	-	416,230	347,508	350,544	353,698	356,882
Debt Service - \$11.9M for 30 Years @0.9% - Interest Payment	-	-	-	-	-	35,621	107,047	104,011	100,856	97,673
Debt Service - \$4M for 30 Years @5% - Principal Payment	-	-	-	-	-	-	-	-	-	60,206
Debt Service - \$4M for 30 Years @5% - Interest Payment	-	-	-	-	-	-	-	-	-	200,000
Total Cash Outflows	4,971,703	4,590,667	5,097,296	11,184,288	6,691,420	7,777,784	8,046,284	7,591,348	11,095,018	9,402,072
Accrual to Cash Adjustments	210,386	401,624	(259,519)	1,597,083	(2,467,381)	-	-	-	-	-
Net Change in Cash	336,996	834,845	(441,225)	97,134	3,169,381	(1,122,651)	(2,167,809)	(1,500,930)	(782,944)	1,141,736
Ending Cash & Investment	\$ 9,765,353	\$ 10,600,198	\$ 10,158,973	\$ 10,256,107	\$ 13,425,488	\$ 12,302,837	\$ 10,135,027	\$ 8,634,098	\$ 7,851,154	\$ 8,992,890

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		80,000		85,000	240,000
SC Hillside Repair	500,000					500,000
HC WWTP Road Repairs	60,000	-	-	-	-	60,000
SC WWTP Road Repairs	60,000					60,000
SC WWTP Slope Engineering	150,000	-	-	-	-	150,000
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	100,000	50,000	50,000	50,000	50,000	300,000
Total Cash Funded Projects	1,452,000	414,200	461,504	388,914	481,432	3,198,050
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
GRAND TOTAL CAPITAL PROJECTS	\$ 3,103,000	\$ 3,080,200	\$ 2,395,504	\$ 5,601,914	\$ 3,406,432	\$ 17,587,050

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	\$ 3,353,592	\$ 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	141,801	141,900	4%	141,900	4%	141,900	3%	141,900	3%	141,900	3%
43 - Pumped Waste Permits	35,300	39,659	39,700	1%	39,700	1%	39,700	1%	39,700	1%	39,700	1%
44 - Permit & Inspection Fees	1,000	1,219	1,300	0%	1,300	0%	1,300	0%	1,300	0%	1,300	0%
46 - Cleghorn State Reimbursements	120,000	148,353	120,000	3%	120,000	3%	120,000	3%	120,000	3%	120,000	3%
47 - Pilot Rock Camp Fee	7,800	8,027	7,800	0%	7,800	0%	7,800	0%	7,800	0%	7,800	0%
48 - Other Service Fees	200	72	100	0%	100	0%	100	0%	100	0%	100	0%
Total Operating Income	3,636,400	3,692,723	3,858,300	100%	4,035,675	100%	4,221,919	100%	4,417,475	100%	4,622,808	100%
Operating Expense												
MT - Maintenance												
51 - SALARIES & BENEFIT	979,200	777,273	845,010	22%	905,120	22%	962,900	23%	1,020,750	23%	1,079,920	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	58,673	63,130	2%	66,330	2%	69,680	2%	73,200	2%	76,890	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	1,102,886	1,183,540	31%	1,260,640	31%	1,336,250	32%	1,412,820	32%	1,491,640	32%
OP - Operations												
51 - SALARIES & BENEFIT	1,335,310	1,319,768	1,448,100	38%	1,541,710	38%	1,625,760	39%	1,719,030	39%	1,802,680	39%
53 - PROFESSIONAL SVC	129,990	137,798	182,840	5%	190,000	5%	197,520	5%	205,410	5%	213,690	5%
54 - SERVICE AND SUPPLIES	547,346	532,561	625,113	16%	656,470	16%	689,400	16%	723,970	16%	760,250	16%
56 - UTILITIES	243,360	229,521	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	2,500,178	2,797,243	72%	2,956,460	73%	3,109,410	74%	3,275,010	74%	3,434,590	74%
Total Operating Expense	3,849,026	3,603,064	3,980,783	103%	4,217,100	104%	4,445,660	105%	4,687,830	106%	4,926,230	107%
Net Operating Income Before G&A	(212,626)	89,659	(122,483)		(181,425)		(223,741)		(270,355)		(303,422)	
General & Administrative Expense												
61 - SALARIES AND BENEFIT - ADM	627,580	615,424	506,730	13%	548,390	14%	589,650	14%	635,550	14%	681,100	15%
62 - BOARD EXPENSES	19,000	10,146	19,000	0%	19,050	0%	19,120	0%	19,190	0%	19,260	0%
63 - PROFESSIONAL SVC - ADM	222,700	124,801	146,420	4%	153,760	4%	161,470	4%	169,570	4%	178,080	4%
64 - SERVICES AND SUPPLIES - ADM	132,160	125,042	126,610	3%	132,790	3%	139,300	3%	146,140	3%	153,310	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	881,713	805,560	21%	861,130	21%	917,040	22%	978,330	22%	1,040,030	22%
Net Operating Income (Deficit)	(1,220,366)	(792,054)	(928,043)	-24%	(1,042,555)	-26%	(1,140,781)	-27%	(1,248,685)	-28%	(1,343,452)	-29%
Non-Operating Income (Expense)												
71 - PROP TAXES	1,385,900	1,625,273	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	9,301	9,400	0%	9,600	0%	9,800	0%	10,000	0%	10,200	0%
77 - INTEREST INCOME	95,100	127,299	127,300	3%	127,300	3%	127,300	3%	127,300	3%	127,300	3%
79 - OTHER INCOME	17,200	269,217	20,100	1%	20,100	0%	20,100	0%	20,100	0%	20,100	0%
80 - OTHER EXPENSES *	(3,700)	(4,023)	(4,100)	0%	(29,200)	-1%	(4,300)	0%	(29,400)	-1%	(4,500)	0%
Net Non-Operating Income	1,515,200	2,045,369	1,813,400	47%	1,813,600	45%	1,864,200	44%	1,865,200	42%	1,916,500	41%
Change In Net Position	\$ 294,834	\$ 1,253,315	\$ 885,357	23%	\$ 771,045	19%	\$ 723,419	17%	\$ 616,515	14%	\$ 573,048	12%

* - 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		
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection	Notes	Comments
Operating Income/Expense														
Income														
40 - REVENUE														
41000	Sewer Service Fees	\$ 3,351,100	3,353,592	\$ 2,492	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	141,801	20,801	17%	141,900	0%	17%	141,900	141,900	141,900	141,900	Same as FY2024 Estimate (rounded)	
43000	Pumped Waste Permits	35,300	39,659	4,359	12%	39,700	0%	12%	39,700	39,700	39,700	39,700	Same as FY2024 Estimate (rounded)	
44000	Permit & Inspection Fees	1,000	1,219	219	22%	1,300	7%	30%	1,300	1,300	1,300	1,300	Same as FY2024 Estimate (rounded)	
46000	Cleghorn State Reimbursement	120,000	148,353	28,353	24%	120,000	-19%	0%	120,000	120,000	120,000	120,000	Same as FY2024 Budget	
47000	Pilot Rock Camp Fee	7,800	8,027	227	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	72	(128)	-64%	100	39%	-50%	100	100	100	100	Same as FY2024 Estimate (rounded)	
49000	Other Charges	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
Total 40 - REVENUE		3,836,400	3,692,723	56,323	2%	3,858,300	4%	6%	4,035,675	4,221,919	4,417,475	4,622,808		
Cost of Services Provided														
51-MT - Salaries & Benefit - MAINT														
51010MT	Salaries - REG	445,210	362,105	(83,105)	-19%	406,200	12%	-9%	439,540	472,040	503,860	537,660	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	22,112	(4,588)	-17%	26,790	21%	0%	28,780	30,690	32,590	34,600	Per Compensation Projection - CSD Board	
51040MT	Salaries - SICK	24,130	13,814	(10,316)	-43%	22,190	61%	-8%	24,000	25,760	27,490	29,330	Per Compensation Projection - CSD Board	
51050MT	Salaries - HOLIDAY	28,170	21,320	(6,850)	-24%	25,900	21%	-8%	28,020	30,080	32,090	34,240	Per Compensation Projection - CSD Board	
51060MT	Salaries - ON CALL / STANDBY	27,730	30,013	2,283	8%	27,730	-8%	0%	27,730	27,730	27,730	27,730	Per Compensation Projection - CSD Board	
51070MT	Salaries - CALL BACK	2,000	3,351	1,351	68%	2,000	-40%	0%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board	
51100MT	Payroll Tax	11,040	9,174	(1,866)	-17%	10,180	11%	-8%	10,960	11,730	12,480	13,270	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	52,737	1,477	3%	46,110	-13%	-10%	49,670	51,470	54,760	58,260	Per Compensation Projection - CSD Board	Ex Mod Factor increased from 152% to 156%
51300MT	Employee Group Insurance	117,510	80,806	(36,704)	-31%	86,400	7%	-26%	90,180	94,420	97,970	99,470	Per Compensation Projection - CSD Board	
51400MT	Retirement	178,170	137,436	(40,734)	-23%	121,410	-12%	-32%	130,990	140,420	149,750	159,680	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%	62,400	81%	5%	65,520	68,800	72,240	75,860	2 workers at \$20/hr- 9 months per budget workshop	Per Management
51600MT	Nationwide ER Match (457)	4,300	5,365	1,065	25%	4,000	-25%	-7%	4,000	4,000	4,000	4,000	Per Compensation Projection - CSD Board	
Total 51-MT - Salaries & Benefit - MAINT		979,200	777,273	(201,927)	-21%	845,010	9%	-14%	905,120	962,900	1,020,750	1,079,920		
51-OP - SALARIES & BENEFIT - OP														
51010OP	Salaries - REG	633,240	622,154	(11,086)	-2%	745,150	20%	18%	800,450	850,750	905,110	953,210	Per Compensation Projection - CSD Board	
51020OP	Salaries - OT	6,500	4,686	(1,814)	-28%	6,500	39%	0%	6,830	7,170	7,530	7,910	Same as FY2024 Budget	
51030OP	Salaries - VAC	49,080	45,556	(3,524)	-7%	56,340	24%	15%	60,320	64,130	68,170	71,710	Per Compensation Projection - CSD Board	
51040OP	Salaries - SICK	34,600	32,260	(2,340)	-7%	40,790	26%	18%	43,830	46,650	49,640	52,290	Per Compensation Projection - CSD Board	
51050OP	Salaries - HOLIDAY	40,390	36,162	(4,228)	-10%	47,620	32%	18%	51,160	54,450	57,950	61,040	Per Compensation Projection - CSD Board	
51060OP	Salaries - ON CALL / STANDBY	41,600	39,388	(2,212)	-8%	41,600	8%	0%	41,600	41,600	41,600	41,600	Per Compensation Projection - CSD Board	
51070OP	Salaries - Call Back	2,000	4,829	2,829	141%	2,000	-59%	0%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board	
51100OP	Payroll Tax	15,980	14,706	(1,274)	-8%	18,630	27%	17%	19,950	21,150	22,450	23,600	Per Compensation Projection - CSD Board	
51200OP	Worker's Comp	63,830	86,506	22,676	36%	72,600	-16%	14%	77,480	79,210	83,680	88,020	Per Compensation Projection - CSD Board	Ex Mod Factor increased from 152% to 156%
51300OP	Employee Group Insurance	150,240	160,002	9,762	6%	157,810	-1%	5%	160,480	163,460	166,790	170,330	Per Compensation Projection - CSD Board	
51400OP	Retirement	270,650	239,703	(30,947)	-11%	232,600	-3%	-14%	249,900	266,160	283,700	299,110	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	32,727	7,767	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	2,089	(151)	-7%	1,500	-28%	-33%	1,500	1,500	1,500	1,500	Per Compensation Projection - CSD Board	
Total 51-OP - SALARIES & BENEFIT - OP		1,335,310	1,319,768	(15,542)	-1%	1,448,100	10%	8%	1,541,710	1,625,760	1,719,030	1,802,680		

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	-	-	-	-	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
Total 53-MT · PROFESSIONAL SVC-MAINT		3,600	3,210	(390)	-11%	3,380	5%	-6%	3,560	3,750	3,950	4,160		
53-OP · PROFESSIONAL SVC - OP														
53300OP	Engineering	15,000	-	(15,000)	-100%	40,000	N/A	167%	40,000	40,000	40,000	40,000	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	71,773	13,253	23%	75,370	5%	29%	79,140	83,100	87,260	91,630	5% CPI increase from FY2024 Estimated YE	
53700OP	Permits & Fees	54,980	57,527	2,547	5%	60,410	5%	10%	63,440	66,620	69,960	73,460	5% CPI increase from FY2024 Estimated YE	
53800OP	Software Support	-	1,780	1,780	N/A	-	-100%	N/A	-	-	-	-		
53900OP	Other Professional	1,490	6,718	5,228	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	137,798	7,808	6%	182,840	33%	41%	190,000	197,520	205,410	213,690		
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	13,961	(1,199)	-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	27,237	(953)	-3%	28,600	5%	1%	30,030	31,540	33,120	34,780	5% CPI increase from FY2024 Estimated YE	
54182MT	Maintenance of Equipment	13,360	8,975	(4,385)	-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	1,865	(515)	-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	2,866	816	40%	3,010	5%	47%	3,170	3,330	3,500	3,680	5% CPI increase from FY2024 Estimated YE	
54210MT	Supplies - Shop	2,490	2,111	(379)	-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	1,658	178	12%	1,750	6%	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	58,673	(7,287)	-11%	63,130	8%	-4%	66,330	69,680	73,200	76,890		
54-OP · SERVICE AND SUPPLIES - OP														
54021OP	Auto Expense - Fuel	40,870	33,919	(6,951)	-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	5,057	227	5%	5,310	5%	10%	5,580	5,860	6,160	6,470	5% CPI increase from FY2024 Estimated YE	Pager only
54040OP	Due & Subscription	130	43	(87)	-67%	50	16%	-62%	60	70	80	90	5% CPI increase from FY2024 Estimated YE	
54050OP	Equipment Purchase	2,650	23,929	21,279	803%	5,000	-79%	89%	5,250	5,520	5,800	6,090	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	116,689	(38,547)	-25%	183,153	57%	18%	192,320	201,940	212,040	222,650	Per SDRMA 2024-25 estimate	
54075OP	Insurance - Vehicle	38,370	37,801	(569)	-1%	39,700	5%	3%	41,690	43,780	45,970	48,270	5% CPI increase from FY2024 Estimated YE	
54080OP	Clothing & Laundry	13,460	11,857	(1,603)	-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	1,873	(47)	-2%	2,020	8%	5%	2,130	2,240	2,360	2,480	5% CPI increase from FY2024 Budget	
54100OP	Misc Expense	130	43	(87)	-67%	140	226%	8%	150	160	170	180	5% CPI increase from FY2024 Budget	
54180OP	Repairs & Maintenance	-	46	46	N/A	-	-100%	N/A	-	-	-	-	5% CPI increase from FY2024 Estimated YE	
54182OP	Maintenance of Equipment	76,460	65,607	(10,853)	-14%	68,890	5%	-10%	72,340	75,960	79,760	83,750	5% CPI increase from FY2024 Estimated YE	
54184OP	Maintenance of Structures	13,890	32,337	18,447	133%	33,960	5%	144%	35,660	37,450	39,330	41,300	5% CPI increase from FY2024 Estimated YE	
54185OP	Membership	35,960	33,947	(2,013)	-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	7,673	2,263	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	3,662	2,472	208%	3,850	5%	224%	4,050	4,260	4,480	4,710	5% CPI increase from FY2024 Estimated YE	
54220OP	Supplies	3,920	3,956	36	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	38,347	4,547	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	58,016	8,416	17%	60,920	5%	23%	63,970	67,170	70,530	74,060	Sludge \$60 x 595 tons + Hydrogen Peroxide \$7,000 + Hydrofloc \$870*12months	
54330OP	Special Dept - Oxygen/Propane	6,020	4,536	(1,484)	-25%	4,770	5%	-21%	5,010	5,270	5,540	5,820	5% CPI increase from FY2024 Estimated YE	

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		
543400P Special Dept - Emergency	25,000	8,333	(16,667)	-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
Total 54-OP - SERVICE AND SUPPLIES - OP	547,346	532,561	(14,785)	-3%	625,113	17%	14%	656,470	689,400	723,970	760,250		
56 - UTILITIES - OP													
56100OP Telephone	66,850	64,946	(1,904)	-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	135,588	(8,762)	-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	8,252	(3,558)	-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	9,972	(1,288)	-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	9,343	1,673	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	229,521	(13,839)	-6%	252,500	10%	4%	265,150	278,440	292,390	307,040		
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	3,603,064	(245,962)	-6%	3,980,783	10%	3%	4,217,100	4,445,660	4,687,830	4,926,230		
Net Operating Income Before G&A	(212,626)	89,659	302,285	-142%	(122,483)	-237%	42%	(181,425)	(223,741)	(270,355)	(303,422)		
General & Administrative Expense													
61 - SALARIES AND BENEFIT - ADM													
61010 Salaries - REG ADM	319,560	305,647	(13,913)	-4%	278,650	-9%	-13%	311,900	338,590	368,570	398,190	Per Compensation Projection - CSD Board	
61020 Salaries - OT ADM	2,150	1,189	(961)	-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	27,923	(16,157)	-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	Includes General Manager holiday pay
61100 Payroll Tax - ADM	11,440	10,827	(613)	-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	3,916	746	24%	2,820	-28%	-11%	3,070	3,230	3,510	3,790	Per Compensation Projection - CSD Board	
61300 Employee Group Insurance - ADM	70,780	82,373	11,593	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	2,659	(331)	-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	615,424	(12,156)	-2%	506,730	-18%	-19%	548,390	589,650	635,550	681,100		
62 - BOARD EXPENSES													
62100 Board Director's Fee	18,000	9,812	(8,188)	-45%	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	267	(533)	-67%	800	200%	0%	840	890	940	990	Same as FY2024 Budget	
62400 Board Exp - Education & Training	200	67	(133)	-67%	200	199%	0%	210	230	250	270	Same as FY2024 Budget	
Total 62 - BOARD EXPENSES	19,000	10,146	(8,854)	-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		
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection	Notes	Comments
63 · PROFESSIONAL SVC - ADM														
63100	Accounting & Auditing	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	189	(211)	-53%	200	6%	-50%	210	230	250	270	5% CPI increase from FY2024 Estimated YE	PIMS & CO Asses. Maps
63300	Legal	50,000	32,979	(17,021)	-34%	50,000	52%	0%	52,500	55,130	57,890	60,790	Same as FY2024 Budget	
63500	Software Support - ADM	7,100	7,321	221	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	37,532	(75,778)	-67%	39,410	5%	-65%	41,390	43,460	45,640	47,930	5% CPI increase from FY2024 Estimated YE	Includes SRF consultant fee
Total 63 · PROFESSIONAL SVC - ADM		222,700	124,801	(97,899)	-44%	146,420	17%	-34%	153,760	161,470	169,570	178,080		
64 · SERVICES AND SUPPLIES - ADM														
64030	Bank Charges	16,170	14,752	(1,418)	-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	6,419	(2,111)	-25%	6,740	5%	-21%	7,080	7,440	7,820	8,220	5% CPI increase from FY2024 Estimated YE	
64045	Due & Subscription	5,090	6,508	1,418	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	4,131	761	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	553	(167)	-23%	590	7%	-18%	620	660	700	740	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	5,569	(741)	-12%	5,850	5%	-7%	6,150	6,460	6,790	7,130	5% CPI increase from FY2024 Estimated YE	
64135	Penalties	150	53	(97)	-65%	60	13%	-60%	70	80	90	100	5% CPI increase from FY2024 Estimated YE	
64140	Pest Control	4,980	4,939	(41)	-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	19,069	(1,101)	-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	10,284	(2,646)	-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	9,856	(2,084)	-17%	10,350	5%	-13%	10,870	11,420	12,000	12,600	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	10,183	(4,817)	-32%	8,000	-21%	-47%	8,400	8,820	9,270	9,740	Per Maintenance	
64230	Training	5,000	4,263	(737)	-15%	5,000	17%	0%	5,250	5,520	5,800	6,090	Same as FY2024 Budget	4 Admin staff
64240	Travel	300	523	223	74%	300	-43%	0%	320	340	360	380	Same as FY2024 Budget	
64245	Lodge - Meals	1,200	2,872	1,672	139%	1,200	-58%	0%	1,260	1,330	1,400	1,470	Same as FY2024 Budget	
66000	Payroll Expenses	840	2,678	1,838	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	125,042	(7,118)	-5%	126,610	1%	-4%	132,790	139,300	146,140	153,310		
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	Next Year Depreciation Amount + \$1000
Total 69 · DEPR & AMORT - ADM		6,300	6,300	-	0%	6,800	8%	8%	7,140	7,500	7,880	8,280		
Total General & Administrative Expense		1,007,740	881,713	(126,027)	-13%	805,560	-9%	-20%	861,130	917,040	978,330	1,040,030		
Net Operating Income (Deficit)		(1,220,366)	(792,054)	428,312	-35%	(928,043)	-17%	24%	(1,042,555)	(1,140,781)	(1,248,685)	(1,343,452)		

CRESTLINE SANITATION DISTRICT 2024/2025 Budget Detail

		2024				2025		2026	2027	2028	2029			
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection	Notes	Comments
Non-Operating Income (Expense)														
Other Income														
71 · PROP TAXES														
71100	Prop Taxes- CURR SEC & UNSEC1%	1,367,800	1,594,973	227,173	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	FY2025-2028 projections based on PY + 1.5% increase
71300	Prop Taxes-PRI SEC & UNSEC	16,700	28,515	11,815	71%	29,000	2%	74%	29,500	30,000	30,500	31,000	1.5% increase from FY2024 Estimated YE	FY2025-2028 projections based on PY + 1.5% increase
71500	Int & Pen Delinquent Taxes	1,400	1,785	385	28%	1,900	6%	36%	2,000	2,100	2,200	2,300	1.5% increase from FY2024 Estimated YE	FY2025-2028 projections based on PY + 1.5% increase
Total 71 · PROP TAXES		1,385,900	1,625,273	239,373	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	9,301	(399)	-4%	9,400	1.1%	-3.1%	9,600	9,800	10,000	10,200	Same as FY2024 Estimate (rounded)	FY2025-2028 projections based on PY + 1.5% increase
Total 73 · GRANTS AND AIDS		9,700	9,301	(399)	-4%	9,400	1%	-3%	9,600	9,800	10,000	10,200		
76 · CONNECTION FEE														
76000	Connection Fees	-	7,482	7,482	N/A	-	-100%	N/A	-	-	-	-		
Total 76 · CONNECTION FEE		-	7,482	7,482	N/A	-	-100%	N/A	-	-	-	-		
79 · OTHER INCOME														
77000	Interest Income	95,100	127,299	32,199	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	-	173,269	173,269	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	488	(712)	-59%	500	2%	-58%	500	500	500	500	Same as FY2024 Estimate (rounded)	
72500	Special Assessment SU01-DLQ&PEN	15,700	19,226	3,526	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	35,944	35,644	11881%	300	-99%	0%	300	300	300	300	Same as FY2024 Budget	FY2023 included \$250,000 of one-time insurance recovery
Total 79 · OTHER INCOME		112,300	396,516	284,216	253%	147,400	-63%	31%	147,400	147,400	147,400	147,400		
Total Other Income		1,518,900	2,049,392	530,492	35%	1,817,500	-11%	20%	1,842,800	1,868,500	1,894,600	1,921,000		
Other Expense														
80 · OTHER EXPENSES														
81000	Interest Expense	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
83000	Election Cost	-	-	-	N/A	-	N/A	N/A	25,000	-	25,000	-		Elections in even years only
84000	Tax Deduction	3,700	4,023	323	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
Total 80 · OTHER EXPENSES		3,700	4,023	323	9%	4,100	2%	11%	29,200	4,300	29,400	4,500		
Total Other Expense		3,700	4,023	323	9%	4,100	2%	11%	29,200	4,300	29,400	4,500		
Net Non-Operating Income		1,515,200	2,045,369	530,169	35%	1,813,400	-11%	20%	1,813,600	1,864,200	1,865,200	1,916,500		
Change In Net Position		\$ 294,834	1,253,315	\$ 958,481	325%	\$ 885,357	-29%	200%	\$ 771,045	\$ 723,419	\$ 616,515	\$ 573,048		

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	\$	4,786,343
Less:		
Depreciation		<u>567,510</u>
		4,218,833

Six Months x 6/12

Contingency and Operating Reserve 2,109,417

TOTAL RESERVE FOR OPERATIONS \$ 2,109,417

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)	\$	45,758,850
Less: Accumulated Depreciation		<u>24,655,940</u>
		21,102,910

Reserve % x 25% 5,275,728

TOTAL RESERVE FOR CATASTROPHE RESPONSE 5,275,728

2. ADDITIONAL RESERVES IDENTIFIED BY THE BOARD

Capital Budget Current Year		3,103,000
Less amount funded with debt financing		<u>(1,328,000)</u>

TOTAL RESERVE FOR CAPITAL PROJECTS 1,775,000

TOTAL RESERVES TARGET PER RESERVE POLICY \$ 15,324,135

CALCULATION OF AVAILABLE RESERVES:

Total net position as of 6/30/23		\$ 21,746,671
Estimated change in net position for FY2024		1,253,315
Investments in Utility Plant		
Total capital assets as of 2/29/24 (Including CIP)	\$ 21,560,400	
Estimated additional CIP for April-June 2024	250,000	
Inventory	14,450	
Less: Capital related debt	<u>(10,920,667)</u>	<u>(10,904,183)</u>
Estimated unrestricted net position available as of 6/30/24		<u>\$ 12,095,803</u>

Estimated unrestricted net position available as of 6/30/24 \$ 12,095,803
Less: Total Reserves Target Per Policy 15,324,135

Estimated unrestricted net position over/(under) target reserves \$ (3,228,332)

Funded percentage of total reserves (estimated as of 6/30/24) 79%