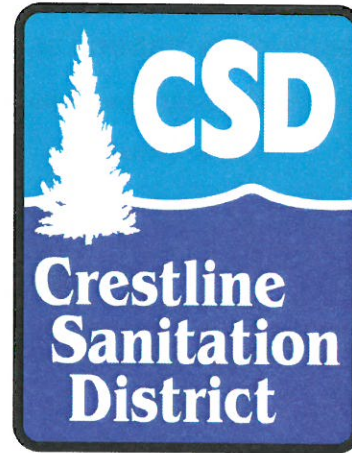


DRAFT



Fiscal Year 2023-2024 Annual Budget

July 1, 2023 to June 30, 2024

Amended Budget – August 10, 2023
(Operating Budget and Capital Projects)

DRAFT

Crestline Sanitation District

Fiscal Year 2023-2024 Annual Budget

Table of Contents

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

DRAFT

EXECUTIVE SUMMARY

Crestline Sanitation District

DRAFT

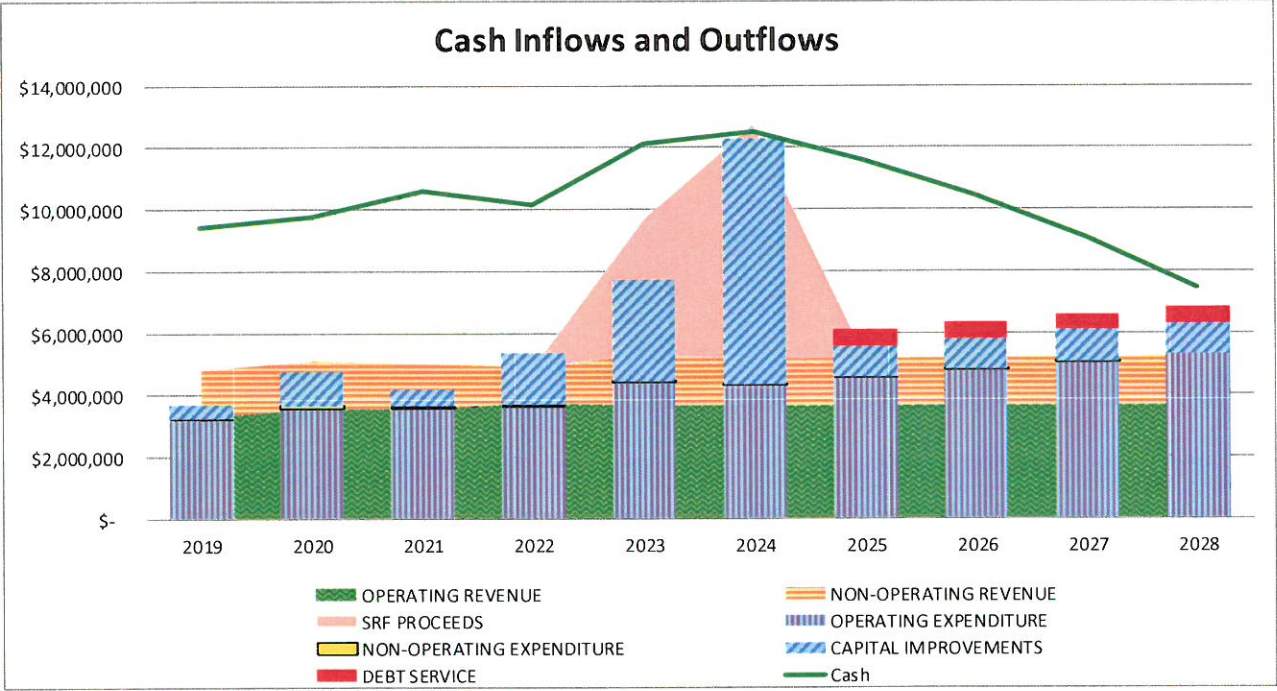
Fiscal Year 2023-2024 Annual Budget

We are pleased to present to the Board of Directors, the Crestline Sanitation District's Amended Budget for Fiscal Year 2023-2024. This amended budget includes changes to the original budget as follows.

	<u>Original Budget – May 11, 2023</u>	<u>Amended Budget – August 10, 2023</u>
Increase in salaries and benefits	3% for FY 2024 and thereafter	8% in FY 2024, 5% thereafter
Capital budget	\$8,207,600 for FY 2024	\$7,992,600 for FY 2024

This Budget has been prepared with the following general projections:

- 3.0% increase in expenses other than salaries and benefits, except where noted otherwise.



Crestline Sanitation District

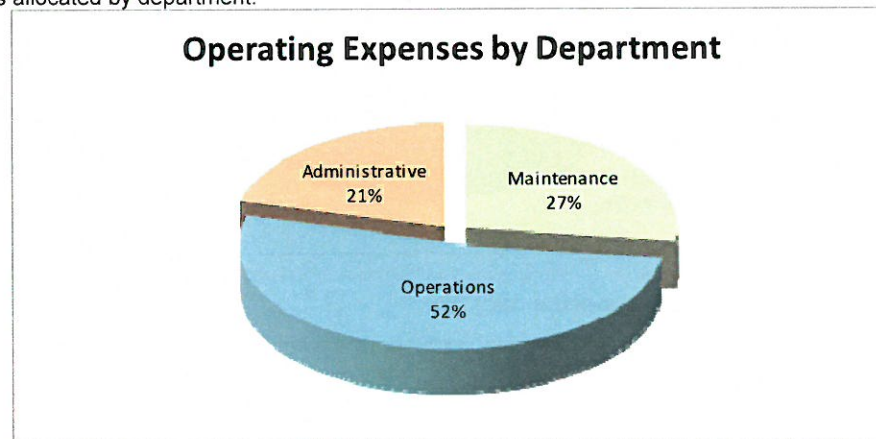
DRAFT

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.

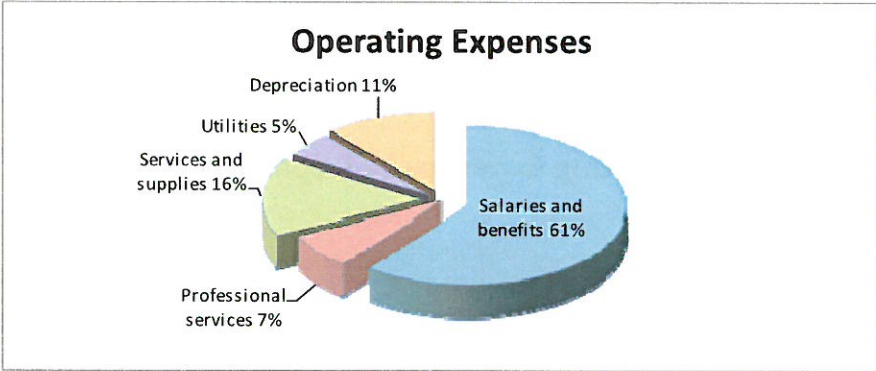
Department	2023/2024 Budget	% of Total Operating Exp
Maintenance	\$ 1,312,490	27%
Operations	2,536,536	52%
Administrative	1,007,740	21%
Total operating expenses	<u>\$ 4,856,766</u>	<u>100%</u>

Crestline Sanitation District

DRAFT

Operating Expenses by Type

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

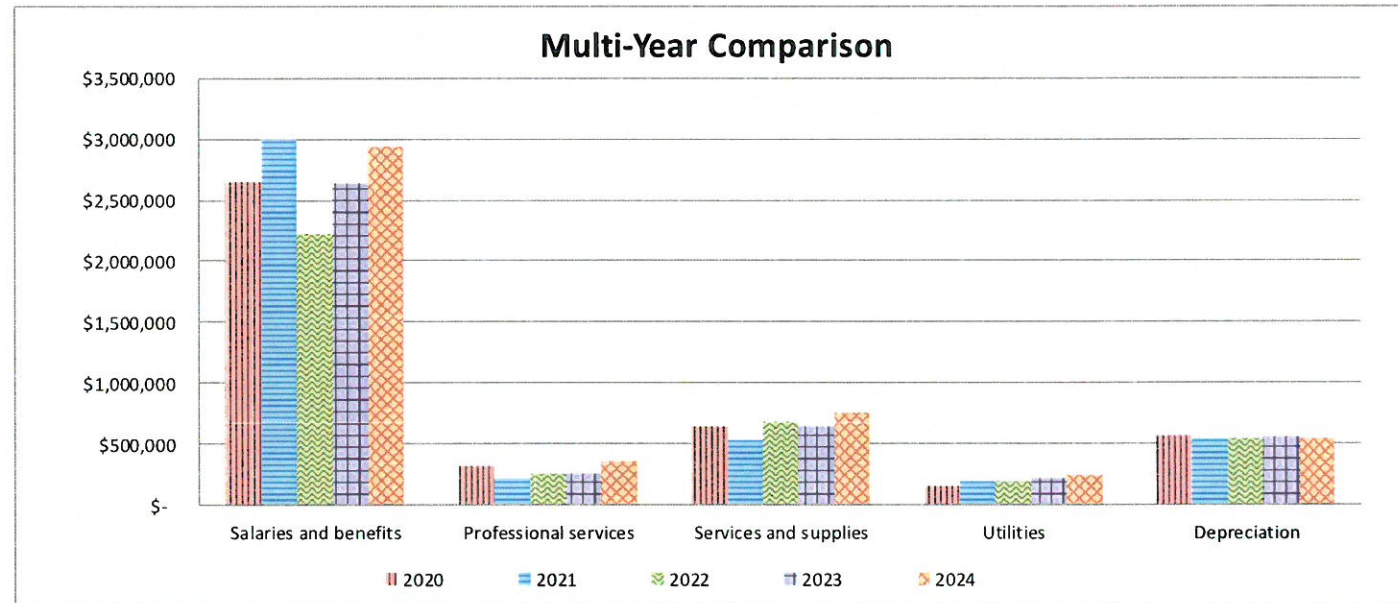


The following table details the breakdown of these expenses to each major expense category.

Operating Expenses	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget	% of Total 2024 Budget	% Change from 2023 to 2024
Salaries and benefits	\$ 2,656,039	\$ 3,001,072	\$ 2,220,556	\$ 2,639,230	\$ 2,942,090	61%	11%
Professional services	318,199	223,510	258,881	264,350	356,290	7%	35%
Services and supplies	647,830	540,230	683,096	644,350	764,466	16%	19%
Utilities	165,995	197,038	198,025	221,210	243,360	5%	10%
Depreciation	575,853	553,436	550,211	564,040	550,560	11%	-2%
Total operating expenses	\$ 4,363,916	\$ 4,515,286	\$ 3,910,769	\$ 4,333,180	\$ 4,856,766	100%	12%

Crestline Sanitation District

DRAFT



The chart above illustrates the 5-year trend for each of the major expense categories. Salaries and benefits are projected to increase by 11% over the prior year, of which 8% is from a cost-of-living-adjustment (COLA) salaries increase, and 3% is from employee step increases and related employee benefits such as the increase of medical cap amount and the anticipated filling of vacant positions. FY2023 actual salaries and benefits are less than previously budgeted due to vacant positions that were not filled. Professional services are projected to increase by 35% over the estimated FY2023 amount, but the FY2024 budget amount increased 7% from the FY2023 budget. Services and supplies are projected to increase by 19% due to insurance and other expenses. Utilities is projected to increase by 10% due to the current market rate for utilities.

Personnel

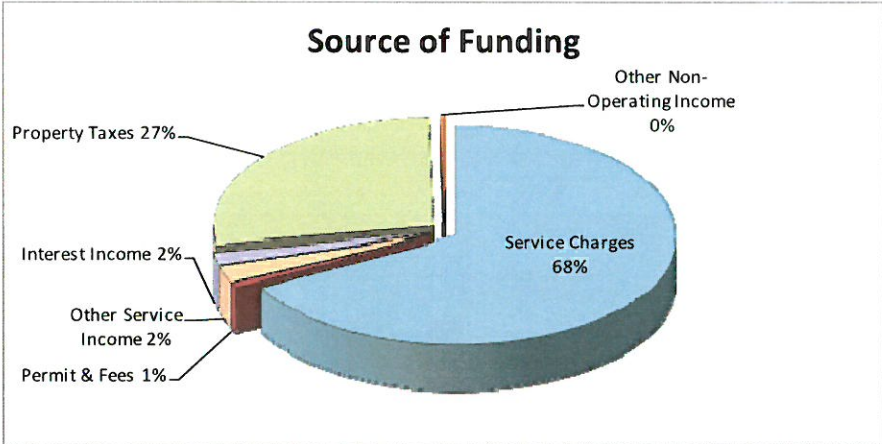
The District's work force consists of 21 full-time positions including currently vacant positions.

Crestline Sanitation District

DRAFT

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	2023/2024 Budget	% of Total Funding
Service charges	\$ 3,472,100	68%
Permit & fees	36,300	1%
Other service income	128,000	2%
Interest income	95,100	2%
Property taxes	1,406,600	27%
Other non-operating income	17,200	0%
Total funding	\$ 5,155,300	100%

Service Charge Rates

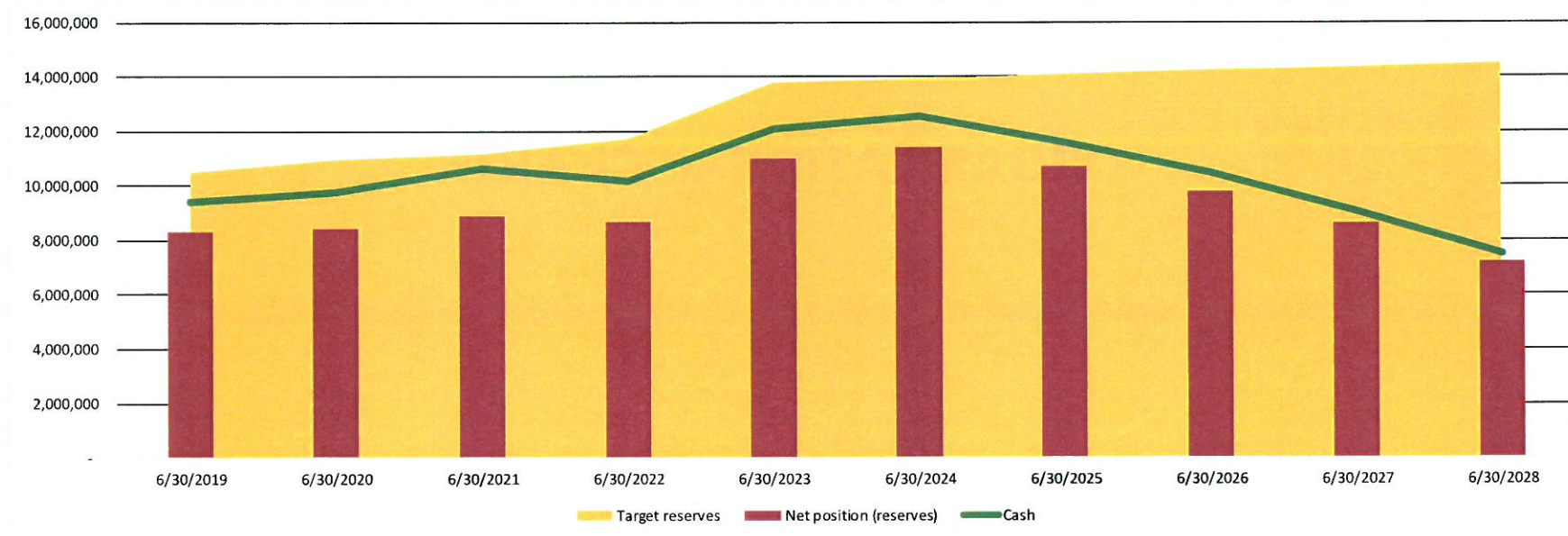
The service charge rate will remain unchanged from the November 2019 rate. The 2023-24 budget reflects a projected net operating deficit of \$1,220,366 and net nonoperating revenues from taxes and investment earnings of \$1,515,200 for an overall net increase in net position of \$294,834.

Crestline Sanitation District

DRAFT

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 2023-24 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.

Ron Scriven
General Manager

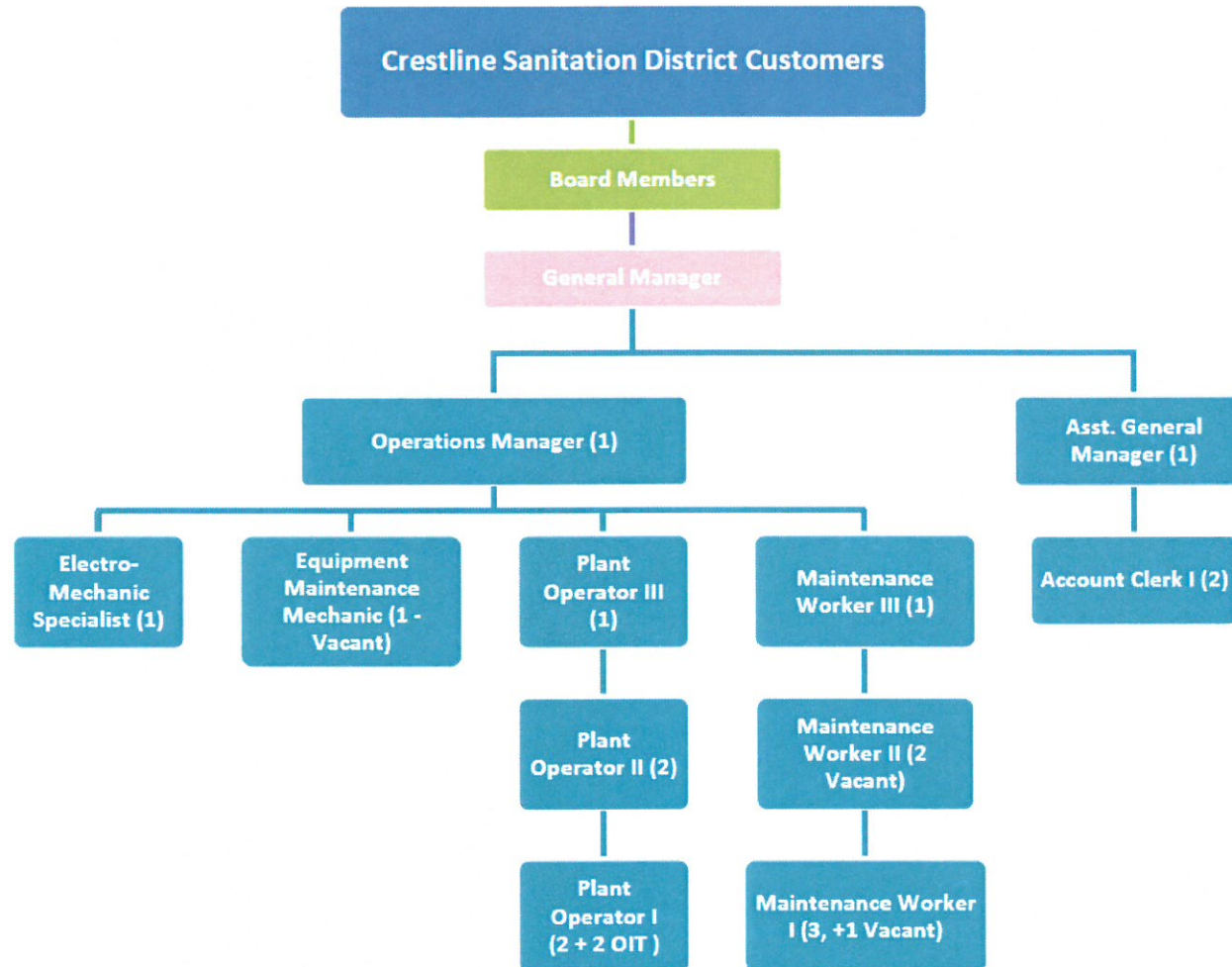
Dawn Grantham
Assistant General Manager

RAMS – Financial Consultant

DRAFT

ORGANIZATIONAL CHART

DRAFT



DRAFT

BUDGET SUMMARY

**CRESTLINE SANITATION DISTRICT
2023/2024 Budget Summary**

DRAFT

	Audited 06/30/19	Audited 06/30/20	Audited 06/30/21	Audited 06/30/22	Estimated 06/30/23	Budget 06/30/24	Projection 06/30/25	Projection 06/30/26	Projection 06/30/27	Projection 06/30/28
OPERATING REVENUES										
Charges for services	\$ 3,137,336	\$ 3,327,198	3,345,801	3,509,773	3,472,430	\$ 3,472,100	\$ 3,472,100	\$ 3,472,100	\$ 3,472,100	\$ 3,472,100
Permit and inspection fees	36,113	33,683	43,394	36,331	36,200	36,300	36,300	36,300	36,300	36,300
Connection fees	-	9,482	25,786	7,482	7,480	-	-	-	-	-
Other services	134,570	171,773	148,038	167,391	153,420	128,000	128,000	128,000	128,000	128,000
Total operating revenues	3,308,019	3,542,136	3,563,019	3,720,977	3,669,530	3,636,400	3,636,400	3,636,400	3,636,400	3,636,400
OPERATING EXPENSES										
Salaries and benefits	2,219,668	2,656,039	3,001,072	2,220,556	2,639,230	2,942,090	3,151,230	3,359,370	3,572,050	3,784,400
Professional services	256,820	318,199	223,510	258,881	264,350	356,290	366,560	377,150	388,060	399,290
Services and supplies	575,256	647,830	540,230	683,096	644,350	764,466	786,960	810,120	834,010	858,570
Utilities	172,263	165,995	197,038	198,025	221,210	243,360	250,700	258,250	266,020	274,030
Depreciation	562,112	575,853	553,436	550,211	564,040	550,560	567,090	584,110	601,650	619,710
Total operating expenses	3,786,119	4,363,916	4,515,286	3,910,769	4,333,180	4,856,766	5,122,540	5,389,000	5,661,790	5,936,000
Net Operating Income (Deficit)	(478,100)	(821,780)	(952,267)	(189,792)	(663,650)	(1,220,366)	(1,486,140)	(1,752,600)	(2,025,390)	(2,299,600)
NONOPERATING INCOME (EXPENSES)										
Property taxes	1,187,794	1,247,395	1,344,091	1,401,965	1,385,720	1,385,900	1,406,900	1,428,200	1,449,800	1,471,700
Special assessments	23,151	23,088	44,137	30,947	27,710	11,000	11,200	11,400	11,600	11,800
Federal / State aid - Homeowner's exemption	10,291	10,206	9,973	9,696	9,650	9,700	9,900	10,100	10,300	10,500
Interest and investment revenue *	295,670	274,578	44,755	(260,745)	(3,740)	95,100	95,100	95,100	95,100	95,100
Gain on sale of capital assets	1,600	-	7,801	12,750	-	-	-	-	-	-
Other nonoperating revenue	29	910	10,112	-	250,300	17,200	17,200	17,200	17,200	17,200
Interest expense	(69,314)	(77,170)	(64,249)	(55,472)	-	-	-	-	-	-
Other nonoperating expense	(3,095)	(3,144)	(3,499)	(3,550)	(3,630)	(3,700)	(28,800)	(3,900)	(29,000)	(4,100)
Total nonoperating revenues (expenses)	1,446,126	1,475,863	1,393,121	1,135,591	1,666,010	1,515,200	1,511,500	1,558,100	1,555,000	1,602,200
CAPITAL CONTRIBUTIONS	-	-	-	1,127,402	-	-	-	-	-	-
Change in net position	968,026	654,083	440,854	2,073,201	1,002,360	294,834	25,360	(194,500)	(470,390)	(697,400)
Net position - beginning of year	16,575,669	17,543,695	18,197,778	18,638,632	20,711,833	21,714,193	22,009,027	22,034,387	21,839,887	21,369,497
Net position - end of year	\$ 17,543,695	\$ 18,197,778	\$ 18,638,632	\$ 20,711,833	\$ 21,714,193	\$ 22,009,027	\$ 22,034,387	\$ 21,839,887	\$ 21,369,497	\$ 20,672,097
Net investment in capital assets	\$ 9,222,993	\$ 9,757,194	\$ 9,771,936	\$ 12,034,648	\$ 10,733,647	\$ 10,610,285	\$ 11,341,151	\$ 12,060,658	\$ 12,768,394	\$ 13,463,948
Unrestricted	\$ 8,320,702	\$ 8,440,584	\$ 8,866,696	\$ 8,677,185	\$ 10,980,546	\$ 11,398,742	\$ 10,693,236	\$ 9,779,229	\$ 8,601,103	\$ 7,208,149

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

**CRESTLINE SANITATION DISTRICT
2023/2024 Budget Summary**

DRAFT

	Audited 06/30/19	Audited 06/30/20	Audited 06/30/21	Audited 06/30/22	Estimated 06/30/23	Budget 06/30/24	Projection 06/30/25	Projection 06/30/26	Projection 06/30/27	Projection 06/30/28
Beginning Cash	\$ 8,281,925	\$ 9,428,356	\$ 9,765,353	\$ 10,600,201	\$ 10,158,973	\$ 12,106,918	\$ 12,525,114	\$ 11,593,508	\$ 10,459,062	\$ 9,066,266
Operating Revenue	3,308,019	3,542,136	3,563,019	3,720,977	3,669,530	3,636,400	3,636,400	3,636,400	3,636,400	3,636,400
Non-operating Revenue	1,518,535	1,556,177	1,460,869	1,194,613	1,669,640	1,518,900	1,540,300	1,562,000	1,584,000	1,606,300
Loan Proceeds	-	-	-	-	4,334,598	7,565,402	-	-	-	-
Total Cash Inflows	4,826,554	5,098,313	5,023,888	4,915,590	9,673,768	12,720,702	5,176,700	5,198,400	5,220,400	5,242,700
Operating Expenses	3,224,007	3,788,063	3,961,850	3,360,558	3,769,140	4,306,206	4,555,450	4,804,890	5,060,140	5,316,290
Non-operating Expenses	72,409	80,314	67,748	59,022	3,630	3,700	28,800	3,900	29,000	4,100
Capital Projects / Purchases	402,794	1,103,326	561,069	1,677,716	3,299,037	7,992,600	1,000,000	1,000,000	1,000,000	1,000,000
Debt Service - \$11.9M for 30 Years @1.9%	0	-	-	-	-	-	524,056	524,056	524,056	524,056
Total Cash Outflows	3,699,210	4,971,703	4,590,667	5,097,296	7,071,807	12,302,506	6,108,306	6,332,846	6,613,196	6,844,446
Accrual to Cash Adjustments	19,087	210,387	401,627	(259,522)	(654,016)	-	-	-	-	-
Net Change in Cash	1,146,431	336,997	834,848	(441,228)	1,947,945	418,196	(931,606)	(1,134,446)	(1,392,796)	(1,601,746)
Ending Cash	\$ 9,428,356	\$ 9,765,353	\$ 10,600,201	\$ 10,158,973	\$ 12,106,918	\$ 12,525,114	\$ 11,593,508	\$ 10,459,062	\$ 9,066,266	\$ 7,464,520

**CRESTLINE SANITATION DISTRICT
2023/2024 Capital Budget**

DRAFT

CAPITAL PROJECTS	Budget 2023/24	Projection 2024/25	Projection 2025/26	Projection 2026/27	Projection 2027/28	Total Projected Capital Cost FY 2024-2028
Cash Funded Projects						
N.O.V. (including Pipeline and Manhole Rehabilitation, Flow Monitors, and Weather Stations)	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 1,300,000
SCADA Upgrades	35,000	35,000	35,000	35,000	35,000	175,000
Vehicle Purchase - Utility Van 4x4	80,000	-	-	-	-	80,000
Vehicle Purchase - F250 w/Utility Bed	-	85,000	-	-	-	85,000
Vehicle Replacements	-	75,000	75,000	75,000	75,000	300,000
Main Office Roof Repair	45,000	-	-	-	-	45,000
Asphalt Repair, Huston Creek WWTP Road	50,000	-	-	-	-	50,000
Liquid Chlorine Transporter Trailer	15,000	-	-	15,000	-	15,000
Water Tender Truck (1,000 gal)	-	100,000	-	-	-	100,000
Vacuum Pump for Tanker Truck	6,500	-	-	-	-	6,500
HC & SC Entry Doors	60,000	-	-	-	-	60,000
SC Roof Replacement	-	40,000	-	-	-	40,000
SC Dilution Pumps (2)	20,000	-	-	-	-	20,000
HC Washer Compactor for Bar Screen	65,000	-	-	-	-	65,000
HC Muffin Monster Rebuild (2)	40,000	-	-	-	-	40,000
CH Muffin Monster Rebuild	15,000	-	-	-	-	15,000
CH Track Lining	-	150,000	-	-	-	150,000
Farm Management Plan (Nitrate Removal)	20,000	20,000	20,000	20,000	20,000	100,000
* SC (2) Recirculation Pump w/VFD (Master Plan)	111,100	-	-	-	-	111,100
* CH Effluent Pump Replacement (Master Plan)	70,000	-	-	-	-	70,000
* CH Effluent Pump Rebuild & Motor Rehab	50,000	-	-	-	-	50,000
Necessary Upgrades/Repairs	-	185,000	560,000	560,000	560,000	1,865,000
Miscellaneous Upgrades	50,000	50,000	50,000	50,000	50,000	250,000
Total Cash Funded Projects	992,600	1,000,000	1,000,000	1,000,000	1,000,000	4,992,600
Regulatory Required Projects (Cash Funded)						
Sewer Relocation Hwy 189	1,000,000	-	-	-	-	1,000,000
Total Master Plan Projects	1,000,000	-	-	-	-	1,000,000
Master Plan Projects (Cash & Debt Funded)						
HC Biosolids Dewatering Upgrade and HC Primary Clarifier - New	6,000,000	-	-	-	-	6,000,000
Total Master Plan Projects	6,000,000	-	-	-	-	6,000,000
GRAND TOTAL CAPITAL PROJECTS	\$ 7,992,600	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 11,992,600

DRAFT

BUDGET DETAIL & PROJECTIONS

**CRESTLINE SANITATION DISTRICT
2023/2024 Budget Detail Roll Up and Projection**

DRAFT

	2022/2023 Budget	2022/2023 Estimate	2023/2024 Budget	% of Operating Revenue	2024/2025 Projection	% of Operating Revenue	2025/2026 Projection	% of Operating Revenue	2026/2027 Projection	% of Operating Revenue	2027/2028 Projection	% of Operating Revenue
Operating Income/Expense												
Income												
40 - REVENUE												
41 - Sewer Service Fees	\$ 3,351,100	\$ 3,351,460	\$ 3,351,100	92%	\$ 3,351,100	92%	\$ 3,351,100	92%	\$ 3,351,100	92%	\$ 3,351,100	92%
42 - Sewer Penalties	108,100	120,970	121,000	3%	121,000	3%	121,000	3%	121,000	3%	121,000	3%
43 - Pumped Waste Permits	36,400	35,230	35,300	1%	35,300	1%	35,300	1%	35,300	1%	35,300	1%
44 - Permit & Inspection Fees	1,600	970	1,000	0%	1,000	0%	1,000	0%	1,000	0%	1,000	0%
46 - Cleghorn State Reimbursements	120,000	143,250	120,000	3%	120,000	3%	120,000	3%	120,000	3%	120,000	3%
47 - Pilot Rock Camp Fee	7,800	9,960	7,800	0%	7,800	0%	7,800	0%	7,800	0%	7,800	0%
48 - Other Service Fees	100	200	200	0%	200	0%	200	0%	200	0%	200	0%
Total Operating Income	3,625,100	3,662,050	3,636,400	100%	3,636,400	100%	3,636,400	100%	3,636,400	100%	3,636,400	100%
Operating Expense												
MT - Maintenance												
51 - SALARIES & BENEFIT	1,036,290	711,460	979,200	27%	1,046,710	29%	1,117,090	31%	1,189,100	33%	1,257,380	35%
53 - PROFESSIONAL SVC	3,640	3,490	3,600	0%	3,710	0%	3,830	0%	3,950	0%	4,070	0%
54 - SERVICE AND SUPPLIES	49,150	82,600	65,960	2%	67,990	2%	70,070	2%	72,200	2%	74,390	2%
59 - DEPRECIATIONS & AMORTIZATION	263,730	252,310	263,730	7%	271,650	7%	279,800	8%	288,200	8%	296,850	8%
Subtotal - MT	1,352,810	1,030,060	1,312,490	36%	1,390,060	38%	1,470,790	40%	1,553,450	43%	1,632,690	45%
OP - Operations												
51 - SALARIES & BENEFIT	1,306,380	1,291,320	1,335,310	37%	1,421,780	39%	1,501,530	41%	1,581,970	44%	1,667,350	46%
53 - PROFESSIONAL SVC	132,810	123,790	129,990	4%	133,450	4%	137,010	4%	140,680	4%	144,460	4%
54 - SERVICE AND SUPPLIES	560,290	455,610	547,346	15%	563,870	16%	580,890	16%	598,440	16%	616,470	17%
56 - UTILITIES	201,560	221,210	243,360	7%	250,700	7%	258,250	7%	266,020	7%	274,030	8%
59 - DEPRECIATIONS & AMORTIZATION	298,080	305,940	280,530	8%	288,950	8%	297,620	8%	306,550	8%	315,750	9%
Subtotal - OP	2,500,120	2,397,870	2,536,536	70%	2,658,750	73%	2,775,300	76%	2,893,660	80%	3,018,060	83%
Total Operating Expense	3,852,930	3,427,930	3,849,026	106%	4,048,810	111%	4,246,090	117%	4,447,110	122%	4,650,750	128%
Net Operating Income Before G&A	(227,830)	234,120	(212,626)		(412,410)		(609,690)		(810,710)		(1,014,350)	
General & Administrative Expense												
61 - SALARIES AND BENEFIT - ADM	671,920	636,450	627,580	17%	682,740	19%	740,750	20%	800,980	22%	859,670	24%
62 - BOARD EXPENSES	19,000	11,980	19,000	1%	19,040	1%	19,080	1%	19,120	1%	19,160	1%
63 - PROFESSIONAL SVC - ADM	206,170	137,080	222,700	6%	229,400	6%	236,310	6%	243,430	7%	250,760	7%
64 - SERVICES AND SUPPLIES - ADM	137,720	113,970	132,160	4%	136,060	4%	140,080	4%	144,250	4%	148,550	4%
69 - DEPR & AMORT - ADM	6,300	5,800	6,300	0%	6,490	0%	6,690	0%	6,900	0%	7,110	0%
Total General & Administrative Expense	1,041,110	905,280	1,007,740	28%	1,073,730	30%	1,142,910	31%	1,214,680	33%	1,285,250	35%
Net Operating Income (Deficit)	(1,268,940)	(671,160)	(1,220,366)	-34%	(1,486,140)	-41%	(1,752,600)	-48%	(2,025,390)	-56%	(2,299,600)	-63%
Non-Operating Income (Expense)												
71 - PROP TAXES	1,272,800	1,385,710	1,385,900	38%	1,406,900	39%	1,428,200	39%	1,449,800	40%	1,471,700	40%
72 - SPECIAL ASSESSMENTS	11,100	10,940	11,000	0%	11,200	0%	11,400	0%	11,600	0%	11,800	0%
73 - GRANTS AND AIDS	10,000	9,650	9,700	0%	9,900	0%	10,100	0%	10,300	0%	10,500	0%
77 - INTEREST INCOME	72,000	95,040	95,100	3%	95,100	3%	95,100	3%	95,100	3%	95,100	3%
79 - OTHER INCOME	17,400	168,290	17,200	0%	17,200	0%	17,200	0%	17,200	0%	17,200	0%
80 - OTHER EXPENSES *	(3,300)	(3,630)	(3,700)	0%	(28,800)	-1%	(3,900)	0%	(29,000)	-1%	(4,100)	0%
Net Non-Operating Income	1,379,800	1,673,480	1,515,200	42%	1,511,500	42%	1,558,100	43%	1,555,000	43%	1,602,200	44%
Change In Net Position	\$ 110,860	\$ 1,002,320	\$ 294,834	8%	\$ 25,360	1%	\$ (194,500)	-5%	\$ (470,390)	-13%	\$ (697,400)	-19%

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

CRESTLINE SANITATION DISTRICT 2023/2024 Budget Detail

DRAFT

	2023				2024		2025	2026	2027	2028	Notes	Comments
	Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection		
Operating Income/Expense												
Income												
40 - REVENUE												
41000 Sewer Service Fees	\$ 3,351,100	3,351,460	\$ 360	0%	\$ 3,351,100	0%	0%	\$ 3,351,100	\$ 3,351,100	\$ 3,351,100	\$ 3,351,100	Same rate as November 2019 \$52.82 x 5,287 EDU x 12 months
42000 Sewer Penalties	108,100	120,970	12,870	12%	121,000	0%	12%	121,000	121,000	121,000	121,000	Same as FY2023 Estimate (rounded)
43000 Pumped Waste Permits	36,400	35,230	(1,170)	-3%	35,300	0%	-3%	35,300	35,300	35,300	35,300	Same as FY2023 Estimate (rounded)
44000 Permit & Inspection Fees	1,600	970	(630)	-39%	1,000	3%	-38%	1,000	1,000	1,000	1,000	Same as FY2023 Estimate (rounded)
46000 Cleghorn State Reimbursement	120,000	143,250	23,250	19%	120,000	-16%	0%	120,000	120,000	120,000	120,000	Same as FY2023 Budget
47000 Pilot Rock Camp Fee	7,800	9,960	2,160	28%	7,800	-22%	0%	7,800	7,800	7,800	7,800	Same as FY2023 Budget \$650 x 12 months
48000 Other Service Fees	100	200	100	100%	200	0%	100%	200	200	200	200	Same as FY2023 Estimate (rounded)
49000 Other Charges	-	10	10	N/A	-	-100%	N/A	-	-	-	-	
Total 40 - REVENUE	3,625,100	3,662,050	36,950	1%	3,636,400	-1%	0%	3,636,400	3,636,400	3,636,400	3,636,400	
Cost of Services Provided												
51-MT - Salaries & Benefit - MAINT												
51010MT Salaries - REG	415,850	301,450	(114,400)	-28%	445,210	48%	7%	482,540	522,490	562,080	599,070	Per Compensation Projection - CSD Board
51020MT Salaries - OT	500	2,880	2,380	476%	500	-83%	0%	520	540	560	580	Same as FY2023 Budget
51030MT Salaries - VAC	27,630	17,380	(10,250)	-37%	26,700	54%	-3%	28,710	30,850	33,000	35,050	Per Compensation Projection - CSD Board
51040MT Salaries - SICK	22,700	19,160	(3,540)	-16%	24,130	26%	6%	26,150	28,300	30,440	32,440	Per Compensation Projection - CSD Board
51050MT Salaries - HOLIDAY	26,500	17,900	(8,600)	-32%	28,170	57%	6%	30,520	33,040	35,540	37,870	Per Compensation Projection - CSD Board
51060MT Salaries - ON CALL / STANDBY	26,900	24,840	(2,060)	-8%	27,730	12%	3%	27,730	27,730	27,730	27,730	Per Compensation Projection - CSD Board
51070MT Salaries - CALL BACK	2,000	2,250	250	13%	2,000	-11%	0%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board
51100MT Payroll Tax	10,390	7,570	(2,820)	-27%	11,040	46%	6%	11,910	12,850	13,780	14,640	Per Compensation Projection - CSD Board
51150MT Unemployment Expense	3,200	800	(2,400)	-75%	3,200	300%	0%	3,200	3,200	3,200	3,200	Per Compensation Projection - CSD Board
51200MT Worker's Comp	65,720	52,400	(13,320)	-20%	51,260	-2%	-22%	55,320	57,800	61,970	65,880	Per Compensation Projection - CSD Board Ex Mod Factor decreased from 207% to 152%
51300MT Employee Group Insurance	130,060	89,130	(40,930)	-31%	117,510	32%	-10%	119,990	122,700	125,720	129,110	Per Compensation Projection - CSD Board
51400MT Retirement	181,390	132,090	(49,300)	-27%	178,170	35%	-2%	192,760	208,390	223,990	238,770	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	120,000	40,230	(79,770)	-66%	59,280	47%	-51%	61,060	62,900	64,790	66,740	2 workers at \$19/hr- 9 months per budget workshop Same as FY2023 budget
51600MT Nationwide ER Match (457)	3,150	3,380	230	7%	4,300	27%	37%	4,300	4,300	4,300	4,300	Per Compensation Projection - CSD Board
Total 51-MT - Salaries & Benefit - MAINT	1,036,290	711,460	(324,830)	-31%	979,200	38%	-6%	1,046,710	1,117,090	1,189,100	1,257,380	
51-OP - SALARIES & BENEFIT - OP												
51010OP Salaries - REG	611,660	597,360	(14,300)	-2%	633,240	6%	4%	680,350	724,450	767,160	812,360	Per Compensation Projection - CSD Board
51020OP Salaries - OT	6,500	5,500	(1,000)	-15%	6,500	18%	0%	6,700	6,900	7,110	7,320	Same as FY2023 Budget
51030OP Salaries - VAC	50,900	55,470	4,570	9%	49,080	-12%	-4%	52,550	55,810	59,100	62,570	Per Compensation Projection - CSD Board
51040OP Salaries - SICK	33,760	33,280	(480)	-1%	34,600	4%	2%	37,190	39,610	41,970	44,470	Per Compensation Projection - CSD Board
51050OP Salaries - HOLIDAY	39,410	35,780	(3,630)	-9%	40,390	13%	2%	43,410	46,250	49,000	51,910	Per Compensation Projection - CSD Board
51060OP Salaries - ON CALL / STANDBY	40,630	41,010	380	1%	41,600	1%	2%	41,600	41,600	41,600	41,600	Per Compensation Projection - CSD Board
51070OP Salaries - Call Back	2,000	5,460	3,460	173%	2,000	-63%	0%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board
51100OP Payroll Tax	15,530	13,420	(2,110)	-14%	15,980	19%	3%	17,100	18,150	19,180	20,260	Per Compensation Projection - CSD Board
51200OP Worker's Comp	81,190	90,850	9,660	12%	63,830	-30%	-21%	68,230	69,970	73,660	77,540	Per Compensation Projection - CSD Board Ex Mod Factor decreased from 207% to 152%
51300OP Employee Group Insurance	139,050	143,820	4,770	3%	150,240	4%	8%	154,010	158,220	162,930	168,210	Per Compensation Projection - CSD Board
51400OP Retirement	283,670	255,900	(27,770)	-10%	270,650	6%	-5%	290,690	309,840	328,730	348,760	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	-	11,310	11,310	N/A	24,960	121%	N/A	25,710	26,490	27,290	28,110	1 OP Seasonal worker at \$60/hour for 8 hrs a week x 52 weeks.
51600OP Nationwide ER Match (457)	2,080	2,160	80	4%	2,240	4%	8%	2,240	2,240	2,240	2,240	Per Compensation Projection - CSD Board
Total 51-OP - SALARIES & BENEFIT - OP	1,306,380	1,291,320	(15,060)	-1%	1,335,310	3%	2%	1,421,780	1,501,530	1,581,970	1,667,350	

CRESTLINE SANITATION DISTRICT 2023/2024 Budget Detail

DRAFT

	2023				2024			2025	2026	2027	2028	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	N/A	-	-	-	-	No Engineering Expected for Maintenance	
53400MT	Laboratory Analysis	-	-	-	N/A	-	N/A	N/A	-	-	-	-	No Laboratory Analysis Expected for Maint	
53900MT	Other Professional Svc	3,640	3,490	(150)	-4%	3,600	3%	-1%	3,710	3,830	3,950	4,070	3% CPI increase from FY2023 Estimated YE	Drug Test, DMV Medical, Underground Svc Alert
Total 53-MT - PROFESSIONAL SVC-MAINT		3,640	3,490	(150)	-4%	3,600	3%	-1%	3,710	3,830	3,950	4,070		
53-OP - PROFESSIONAL SVC - OP														
53300OP	Engineering	20,000	12,170	(7,830)	-39%	15,000	23%	-25%	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	55,840	56,810	970	2%	58,520	3%	5%	60,280	62,090	63,960	65,880	3% CPI increase from FY2023 Estimated YE	
53700OP	Permits & Fees	54,950	53,370	(1,580)	-3%	54,980	3%	0%	56,630	58,330	60,080	61,990	3% CPI increase from FY2023 Estimated YE	
53900OP	Other Professional	2,020	1,440	(580)	-29%	1,490	3%	-26%	1,540	1,590	1,640	1,690	3% CPI increase from FY2023 Estimated YE	DMV Medical, CEQA review and support
Total 53-OP - PROFESSIONAL SVC - OP		132,810	123,790	(9,020)	-7%	129,990	5%	-2%	133,450	137,010	140,680	144,460		
54-MT - SERVICE AND SUPPLIES - MAINT														
54050MT	Equipment Rental	1,290	820	(470)	-36%	850	4%	-34%	880	910	940	970	3% CPI increase from FY2023 Estimated YE	
54080MT	Clothing & Laundry	11,900	13,510	1,610	14%	15,160	12%	27%	15,620	16,090	16,580	17,080	Per MOU	\$205 x 52 wks + \$350 x 9 Boots + \$150 x 9 Winter Allowance
54170MT	Repairs & Maint. - Auto	12,870	27,360	14,490	113%	28,190	3%	119%	29,040	29,920	30,820	31,750	3% CPI increase from FY2023 Estimated YE	
54182MT	Maintenance of Equipment	14,230	12,970	(1,260)	-9%	13,360	3%	-6%	13,770	14,190	14,620	15,060	3% CPI increase from FY2023 Estimated YE	
54184MT	Maintenance of Structures	3,650	2,310	(1,340)	-37%	2,380	3%	-35%	2,460	2,540	2,620	2,700	3% CPI increase from FY2023 Estimated YE	
54200MT	Small Tools	1,270	1,990	720	57%	2,050	3%	61%	2,120	2,190	2,260	2,330	3% CPI increase from FY2023 Estimated YE	
54210MT	Supplies - Shop	2,080	2,410	330	16%	2,490	3%	20%	2,570	2,650	2,730	2,820	3% CPI increase from FY2023 Estimated YE	
54220MT	Supplies - Field	1,860	1,430	(430)	-23%	1,480	3%	-20%	1,530	1,580	1,630	1,680	3% CPI increase from FY2023 Estimated YE	
Total 54-MT - SERVICE AND SUPPLIES - MAINT		49,150	62,800	13,650	28%	65,960	5%	34%	67,990	70,070	72,200	74,390		
54-OP - SERVICE AND SUPPLIES - OP														
54021OP	Auto Expense - Fuel	35,670	38,550	2,880	8%	40,670	6%	15%	42,100	43,370	44,680	46,030	6% CPI increase from FY2023 Estimated YE	
54022OP	Auto Expense - Mileage	-	-	-	N/A	-	-	-	-	-	-	-	3% CPI increase from FY2023 Estimated YE	
54023OP	Auto Expense - General	10,570	10,500	(70)	-1%	10,820	3%	2%	11,150	11,490	11,840	12,200	3% CPI increase from FY2023 Estimated YE	
54030OP	Communication	3,270	4,680	1,410	43%	4,830	3%	48%	4,980	5,130	5,290	5,450	3% CPI increase from FY2023 Estimated YE	Pager only
54040OP	Due & Subscription	360	120	(240)	-67%	130	8%	-64%	140	150	160	170	3% CPI increase from FY2023 Estimated YE	
54050OP	Equipment Purchase	4,550	2,570	(1,980)	-44%	2,650	3%	-42%	2,730	2,820	2,910	3,000	3% CPI increase from FY2023 Estimated YE	
54060OP	Equipment Rental	10,600	7,450	(3,150)	-30%	7,680	3%	-28%	7,920	8,160	8,410	8,670	3% CPI increase from FY2023 Estimated YE	
54070OP	Insurance	129,130	101,060	(28,070)	-22%	155,236	54%	20%	159,900	164,700	169,650	174,740	Per SDRMA 2023-24 estimate	
54075OP	Insurance - Vehicle	37,990	37,250	(740)	-2%	38,370	3%	1%	39,530	40,720	41,950	43,210	3% CPI increase from FY2023 Estimated YE	
54080OP	Clothing & Laundry	12,110	11,960	(150)	-1%	13,460	13%	11%	13,870	14,290	14,720	15,170	Per MOU	\$205 x 52 weeks + \$350 x 8 boots
54090OP	Lodge / Meals	1,860	670	(1,190)	-64%	1,920	187%	3%	1,980	2,040	2,110	2,180	3% CPI increase from FY2023 Budget	
54100OP	Misc Expense	120	40	(80)	-67%	130	225%	8%	140	150	160	170	3% CPI increase from FY2023 Budget	
54182OP	Maintenance of Equipment	87,710	74,230	(13,480)	-15%	76,460	3%	-13%	78,760	81,130	83,570	86,080	3% CPI increase from FY2023 Estimated YE	
54184OP	Maintenance of Structures	35,670	13,480	(22,190)	-62%	13,890	3%	-61%	14,310	14,740	15,190	15,650	3% CPI increase from FY2023 Estimated YE	
54185OP	Membership	32,750	34,910	2,160	7%	35,960	3%	10%	37,040	38,160	39,310	40,490	3% CPI increase from FY2023 Estimated YE	
54190OP	Safety Equipment	6,480	5,250	(1,230)	-19%	5,410	3%	-17%	5,580	5,750	5,930	6,110	3% CPI increase from FY2023 Estimated YE	
54200OP	Small Tools	790	1,150	360	46%	1,190	3%	51%	1,230	1,270	1,310	1,350	3% CPI increase from FY2023 Estimated YE	
54220OP	Supplies	3,940	3,800	(140)	-4%	3,920	3%	-1%	4,040	4,170	4,300	4,430	3% CPI increase from FY2023 Estimated YE	
54310OP	Special Dept - Chlorine / Salt	29,540	32,810	3,270	11%	33,800	3%	14%	34,820	35,870	36,950	38,060	3% CPI increase from FY2023 Estimated YE	
54320OP	Special Dept - Sludge /Chemical	52,950	48,150	(4,800)	-9%	49,600	3%	-6%	51,090	52,630	54,210	55,840	3% CPI increase from FY2023 Estimated YE	Sludge \$60 x 595 tons + Hydrogen Peroxide \$7,000 + Hydroflow \$870*12months
54330OP	Special Dept - Oxygen/Propane	9,230	5,840	(3,390)	-37%	6,020	3%	-35%	6,210	6,400	6,600	6,800	3% CPI increase from FY2023 Estimated YE	
54340OP	Special Dept - Emergency	35,000	11,670	(23,330)	-67%	25,000	114%	-29%	25,750	26,530	27,330	28,150	Management estimate	
54400OP	Training	20,000	9,470	(10,530)	-53%	20,000	111%	0%	20,600	21,220	21,860	22,520	Same as FY2023 Budget	Training for New Staff, and Promoting Staff

CRESTLINE SANITATION DISTRICT 2023/2024 Budget Detail

DRAFT

	2023				2024		2025	2026	2027	2028	Notes	Comments	
	Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	Projection	Projection	Projection	Projection			
Total 54-OP - SERVICE AND SUPPLIES - OP	560,290	455,610	(104,680)	-19%	547,346	20%	563,870	580,890	598,440	616,470			
56 - UTILITIES - OP													
56100OP Telephone	61,650	60,770	(880)	-1%	66,850	10%	68,860	70,930	73,060	75,260	10% CPI increase from FY2023 Estimated YE		
56210OP Utilities - Electric	113,420	131,220	17,800	16%	144,350	10%	148,690	153,160	157,760	162,500	10% CPI increase from FY2023 Estimated YE		
56220OP Utilities - Gas	6,230	10,730	4,500	72%	11,810	10%	90%	12,170	12,540	12,920	10% CPI increase from FY2023 Estimated YE		
56230OP Utilities - Water	10,970	10,230	(740)	-7%	11,260	10%	3%	11,600	11,950	12,310	10% CPI increase from FY2023 Estimated YE		
56240OP Utilities - Trash	6,670	6,970	300	4%	7,670	10%	15%	7,910	8,150	8,400	10% CPI increase from FY2023 Estimated YE		
56300OP Refuse Disposal	2,620	1,290	(1,330)	-51%	1,420	10%	-46%	1,470	1,520	1,570	10% CPI increase from FY2023 Estimated YE		
Total 56 - UTILITIES - OP	201,560	221,210	19,650	10%	243,360	10%	250,700	258,250	266,020	274,030			
59-MT - Depreciation - MAINT													
59100MT Depreciation Expense	263,730	252,310	(11,420)	-4%	263,730	5%	0%	271,650	279,800	288,200	296,850	Per RAMS updated 4/10/23	Next Year Depreciation Amount + \$20,000
Total 59-MT - Depreciation - MAINT	263,730	252,310	(11,420)	-4%	263,730	5%	0%	271,650	279,800	288,200	296,850		
59-OP - DEPR & AMORT - OP													
59100OP Depreciation - OP	299,080	305,940	6,860	2%	280,530	-8%	-6%	288,950	297,620	306,550	315,750	Per RAMS updated 4/10/23	Next Year Depreciation Amount + \$45,000
Total 59-OP - DEPR & AMORT - OP	299,080	305,940	6,860	2%	280,530	-8%	-6%	288,950	297,620	306,550	315,750		
Total Cost of Services Provided	3,852,930	3,427,930	(425,000)	-11%	3,849,026	12%	0%	4,048,810	4,246,090	4,447,110	4,650,750		
Net Operating Income Before G&A	(227,830)	234,120	461,950	-203%	(212,626)	-191%	7%	(412,410)	(609,690)	(610,710)	(1,014,350)		
General & Administrative Expense													
61 - SALARIES AND BENEFIT - ADM													
61010 Salaries - REG ADM	367,670	378,710	(8,960)	-2%	319,560	-16%	-18%	356,570	388,400	422,680	456,950	Per Compensation Projection - CSD Board	
61020 Salaries - OT ADM	530	2,080	1,450	230%	2,150	3%	241%	2,210	2,280	2,350	2,420	3% CPI increase from FY2023 Estimated YE	
61030 Salaries - VAC ADM	49,830	22,870	(26,960)	-54%	44,080	93%	-12%	47,820	51,880	56,270	60,880	Per Compensation Projection - CSD Board	
61040 Salaries - SICK ADM	8,380	15,120	6,740	80%	10,750	-29%	28%	11,810	12,950	14,170	15,350	Per Compensation Projection - CSD Board	
61050 Salaries - HOLIDAY ADM	19,480	18,220	(1,260)	-6%	20,090	10%	3%	13,780	15,110	16,540	17,920	Per Compensation Projection - CSD Board	Includes General Manager holiday pay
61100 Payroll Tax - ADM	12,020	10,720	(1,300)	-11%	11,440	7%	-5%	13,330	14,520	15,800	17,080	Per Compensation Projection - CSD Board	
61200 Worker's Comp - ADM	4,240	4,120	(120)	-3%	3,170	-23%	-25%	3,460	3,650	3,970	4,290	Per Compensation Projection - CSD Board	Ex Mod Factor decreased from 207% to 152%
61300 Employee Group Insurance - ADM	67,430	70,740	3,310	5%	70,780	0%	5%	75,110	79,140	81,090	81,120	Per Compensation Projection - CSD Board	Includes Admin Staff & 4 Retirees
61400 Retirement - ADM	119,520	111,430	(8,090)	-7%	142,570	28%	19%	155,660	169,830	185,120	200,670	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	2,720	2,440	(280)	-10%	2,990	23%	10%	2,990	2,990	2,990	2,990	Per Compensation Projection - CSD Board	
Total 61 - SALARIES AND BENEFIT - ADM	671,920	636,450	(35,470)	-5%	627,580	-1%	-7%	682,740	740,750	800,980	859,670		
62 - BOARD EXPENSES													
62100 Board Director's Fee	18,000	11,400	(6,600)	-37%	18,000	58%	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	510	(290)	-36%	800	57%	0%	830	860	890	920	Same as FY2023 Budget	
62400 Board Exp - Education & Training	200	70	(130)	-65%	200	186%	0%	210	220	230	240	Same as FY2023 Budget	
Total 62 - BOARD EXPENSES	19,000	11,980	(7,020)	-37%	19,000	59%	0%	19,040	19,080	19,120	19,160		

CRESTLINE SANITATION DISTRICT 2023/2024 Budget Detail

DRAFT

	2023				2024			2025	2026	2027	2028	Notes	Comments
	Budget	Estimated Year End	Budget vs Estimated Year End		Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection		
			Year End	% variance									
63 - PROFESSIONAL SVC - ADM													
63100 Accounting & Auditing	45,000	50,370	5,370	12%	51,890	3%	15%	53,450	55,060	56,720	58,430	3% CPI increase from FY2023 Estimated YE	
63200 County Services	1,300	380	(920)	-71%	400	5%	-69%	420	440	480	480	3% CPI increase from FY2023 Estimated YE	PIMS & CO Asses. Maps
63300 Legal	50,000	37,400	(12,600)	-25%	50,000	34%	0%	51,500	53,050	54,650	56,290	Same as FY2023 Budget	
63500 Software Support - ADM	9,260	6,890	(2,370)	-26%	7,100	3%	-23%	7,320	7,540	7,770	8,010	3% CPI increase from FY2023 Estimated YE	
63900 Other Professional - ADM	100,610	42,040	(58,570)	-58%	113,310	170%	13%	116,710	120,220	123,830	127,550	3% CPI increase from FY2023 Estimated YE	Also includes \$70,000 for rate study and SRF study
Total 63 - PROFESSIONAL SVC - ADM	206,170	137,080	(69,090)	-34%	222,700	62%	8%	229,400	236,310	243,430	250,760		
64 - SERVICES AND SUPPLIES - ADM													
64030 Bank Charges	15,020	15,690	670	4%	16,170	3%	8%	16,660	17,160	17,690	18,220	3% CPI increase from FY2023 Estimated YE	
64040 Computer Expense	8,840	8,280	(560)	-6%	8,530	3%	-4%	8,790	9,060	9,340	9,630	3% CPI increase from FY2023 Estimated YE	
64045 Due & Subscription	3,750	4,940	1,190	32%	5,090	3%	36%	5,250	5,410	5,580	5,750	3% CPI increase from FY2023 Estimated YE	
64080 Janitorial Service	9,090	8,640	(450)	-5%	8,900	3%	-2%	9,170	9,450	9,740	10,040	3% CPI increase from FY2023 Estimated YE	\$720 month + carpet & floor cleaning
64090 Lease Equipment - ADM	3,470	3,270	(200)	-6%	3,370	3%	-3%	3,490	3,590	3,700	3,820	3% CPI increase from FY2023 Estimated YE	Copy Machine/Folder & Inserter/Postage Machine
64095 Legal Notice	1,350	690	(660)	-49%	720	4%	-47%	750	780	810	840	3% CPI increase from FY2023 Estimated YE	
64120 Office Expense	4,200	3,440	(760)	-18%	3,550	3%	-15%	3,690	3,770	3,890	4,010	3% CPI increase from FY2023 Estimated YE	
64130 Office Supplies	8,120	6,120	(2,000)	-25%	6,310	3%	-22%	6,500	6,700	6,910	7,120	3% CPI increase from FY2023 Estimated YE	
64135 Penalties	550	140	(410)	-75%	150	7%	-73%	160	170	180	190	3% CPI increase from FY2023 Estimated YE	
64140 Pest Control	5,460	4,830	(630)	-12%	4,980	3%	-9%	5,130	5,290	5,450	5,620	3% CPI increase from FY2023 Estimated YE	
64150 Postage & Delivery	22,240	19,580	(2,660)	-12%	20,170	3%	-9%	20,780	21,410	22,060	22,730	3% CPI increase from FY2023 Estimated YE	
64160 Printing & Publications	17,890	12,550	(5,340)	-30%	12,930	3%	-28%	13,320	13,720	14,140	14,570	3% CPI increase from FY2023 Estimated YE	
64170 Public Relation	8,970	11,590	2,620	29%	11,940	3%	33%	12,300	12,670	13,060	13,460	3% CPI increase from FY2023 Estimated YE	
64180 Maintenance of Equipment	2,170	1,790	(380)	-18%	2,520	41%	16%	2,600	2,680	2,770	2,860	Per Maintenance Agreement	\$210 x 12 months
64190 Maintenance of Structure	15,000	9,580	(5,420)	-36%	15,000	57%	0%	15,450	15,920	16,400	16,900	Same as FY2023 Budget	
64230 Training	5,000	1,250	(3,750)	-75%	5,000	300%	0%	5,150	5,310	5,470	5,640	Same as FY2023 Budget	4 Admin staff
64240 Travel	300	100	(200)	-67%	300	200%	0%	310	320	330	340	Same as FY2023 Budget	
64245 Lodge - Meals	1,200	680	(520)	-43%	1,200	76%	0%	1,240	1,280	1,320	1,360	Same as FY2023 Budget	
65000 Payroll Expenses	810	810	200	33%	840	4%	38%	870	900	930	960	3% CPI increase from FY2023 Estimated YE	
68100 Bad Debt Expense	4,490	-	(4,490)	-100%	4,490	N/A	0%	4,490	4,490	4,490	4,490	Same as FY2023 Budget	
Total 64 - SERVICES AND SUPPLIES - ADM	137,720	113,970	(23,750)	-17%	132,160	16%	-4%	136,060	140,080	144,250	148,550		
69 - DEPR & AMORT - ADM													
69100 Depreciation - ADM	6,300	5,800	(500)	-8%	6,300	9%	0%	6,490	6,690	6,900	7,110	Per RAMS updated 4/10/23	Next Year Depreciation Amount + \$500
Total 69 - DEPR & AMORT - ADM	6,300	5,800	(500)	-8%	6,300	9%	0%	6,490	6,690	6,900	7,110		
Total General & Administrative Expense	1,041,110	905,280	(135,830)	-13%	1,007,740	11%	-3%	1,073,730	1,142,910	1,214,680	1,285,250		
Net Operating Income (Deficit)	(1,268,940)	(671,160)	597,780	-47%	(1,220,366)	-82%	4%	(1,486,140)	(1,752,600)	(2,025,390)	(2,299,600)		

CRESTLINE SANITATION DISTRICT 2023/2024 Budget Detail

DRAFT

	2023				2024		2025	2026	2027	2028	Notes	Comments		
	Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection			Projection	
Non-Operating Income (Expense)														
Other Income														
71 - PROP TAXES														
71100	Prop Taxes - CURR SEC & UNSEC1%	1,258,900	1,367,730	108,830	9%	1,367,800	0%	9%	1,388,400	1,409,300	1,430,500	1,452,000	Same as FY2023 Estimate (rounded)	FY2025-2028 projections based on PY + 1.5% increase
71300	Prop Taxes-PRI SEC & UNSEC	12,400	16,670	4,270	34%	16,700	0%	35%	17,000	17,300	17,600	17,900	Same as FY2023 Estimate (rounded)	FY2025-2028 projections based on PY + 1.5% increase
71500	Int & Pen Delinquent Taxes	1,300	1,310	10	1%	1,400	7%	8%	1,500	1,600	1,700	1,800	Same as FY2023 Estimate (rounded)	FY2025-2028 projections based on PY + 1.5% increase
Total 71 - PROP TAXES		1,272,600	1,385,710	113,110	9%	1,385,900	0%	9%	1,406,900	1,428,200	1,449,800	1,471,700		
72 - SPECIAL ASSESSMENTS														
72100	Special Assessment - CURRENT	11,100	10,940	(160)	-1%	11,000	1%	-1%	11,200	11,400	11,600	11,800	Same as FY2023 Estimate (rounded)	FY2025-2028 projections based on PY + 1.5% increase
Total 72 - SPECIAL ASSESSMENTS		11,100	10,940	(160)	-1%	11,000	1%	-1%	11,200	11,400	11,600	11,800		
73 - GRANTS AND AIDS														
73100	General Tax Levy- HOMEOWNER EXM	10,000	9,650	(350)	-4%	9,700	0.5%	-3.0%	9,900	10,100	10,300	10,500	Same as FY2023 Estimate (rounded)	FY2025-2028 projections based on PY + 1.5% increase
Total 73 - GRANTS AND AIDS		10,000	9,650	(350)	-4%	9,700	1%	-3%	9,900	10,100	10,300	10,500		
76 - CONNECTION FEE														
76000	Connection Fees	-	7,480	7,480	N/A	-	-100%	N/A	-	-	-	-		
Total 76 - CONNECTION FEE		-	7,480	7,480	N/A	-	-100%	N/A	-	-	-	-		
79 - OTHER INCOME														
77000	Interest Income	72,000	95,040	23,040	32%	95,100	0%	32%	95,100	95,100	95,100	95,100	Same as FY2023 Estimate (rounded)	
77500	Realized Gain / Loss	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
77800	Net Incr/Decr in Fair Value	-	(98,780)	(98,780)	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	800	1,120	320	40%	1,200	7%	50%	1,200	1,200	1,200	1,200	Same as FY2023 Estimate (rounded)	
72500	Special Assessment SU01-DLQ&PEN	16,300	15,650	(650)	-4%	15,700	0%	-4%	15,700	15,700	15,700	15,700	Same as FY2023 Estimate (rounded)	
79200	Worker's Comp Insurance Claim	-	-	-	N/A	-	N/A	N/A	-	-	-	-	Same as FY2023 Estimate (rounded)	
79500	Other Income	300	250,300	250,000	83333%	300	-100%	0%	300	300	300	300	Same as FY2023 Budget	FY2023 included \$250,000 of one-time insurance recovery
Total 79 - OTHER INCOME		89,400	263,330	173,930	195%	112,300	-57%	26%	112,300	112,300	112,300	112,300		
Total Other Income		1,383,100	1,677,110	294,010	21%	1,518,900	-9%	10%	1,540,300	1,562,000	1,584,000	1,606,300		
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	-	No election expected in FY2024	Elections in odd years only
84000	Tax Deduction	3,300	3,630	330	10%	3,700	2%	12%	3,800	3,900	4,000	4,100	Same as FY2023 Estimate (rounded)	FY2025-2028 projections based on PY + 1.5% increase
Total 80 - OTHER EXPENSES		3,300	3,630	330	10%	3,700	2%	12%	28,800	3,900	29,000	4,100		
Total Other Expense		3,300	3,630	330	10%	3,700	2%	12%	28,800	3,900	29,000	4,100		
Net Non-Operating Income		1,379,800	1,673,480	293,680	21%	1,515,200	-9%	10%	1,511,500	1,558,100	1,555,000	1,602,200		
Change In Net Position		\$ 110,860	1,002,320	\$ 891,460	804%	\$ 294,834	-71%	166%	\$ 25,360	\$ (194,600)	\$ (470,390)	\$ (697,400)		

DRAFT

RESERVE POLICY

CRESTLINE SANITATION DISTRICT
Calculation of Reserves in Accordance with the Reserve Policy
2023/2024

DRAFT

BOARD DESIGNATED RESERVES

1. UNRESTRICTED RESERVES

a) RESERVE FOR OPERATIONS

Contingency and Operations - Six Months Operations

2023/24 Operating Budget Total	\$	4,856,766	
Less:			
Depreciation		550,560	
		4,306,206	
Six Months	x	6/12	
Contingency and Operating Reserve			2,153,103

TOTAL RESERVE FOR OPERATIONS **\$ 2,153,103**

b) RESERVE FOR REPLACEMENT

Property, Plant, and Equipment Replacement Reserve

Accumulated Depreciation at 6/30/23	\$	24,121,060	
Reserve %	x	25%	6,030,270
TOTAL RESERVE FOR REPLACEMENT			6,030,270

c) RESERVE FOR CATASTROPHE RESPONSE

Cost (Excluding Land)	\$	38,608,830	
Less: Accumulated Depreciation		24,121,060	
		14,487,770	
Reserve %	x	25%	3,621,943
TOTAL RESERVE FOR CATASTROPHE RESPONSE			3,621,943

2. ADDITIONAL RESERVES IDENTIFIED BY THE BOARD

Capital Budget Current Year		7,992,600	
Less amount funded with debt financing		(6,000,000)	

TOTAL RESERVE FOR CAPITAL PROJECTS **1,992,600**

TOTAL RESERVES TARGET PER RESERVE POLICY **\$ 13,797,916**

CALCULATION OF AVAILABLE RESERVES:

Total net position as of 6/30/22		\$ 20,711,833	
Estimated change in net position for FY2023		1,002,320	
Investments in Utility Plant - unaudited			
Total capital assets as of 6/30/23 (Including CIP)	\$	17,191,233	
Inventory		14,450	
Less: Capital related debt		(4,334,598)	(12,871,085)
Estimated unrestricted net position available as of 6/30/23			\$ 8,843,068
Estimated unrestricted net position available as of 6/30/23			\$ 8,843,068
Less: Total Reserves Target Per Policy			13,797,916
Estimated unrestricted net position over/(under) target reserves			\$ (4,954,848)
Funded percentage of total reserves (estimated as of 6/30/23)			64%