



# **Fiscal Year 2022-2023 Annual Budget**

**July 1, 2022 to June 30, 2023**

**Final Budget - May 12, 2022**  
*(Operating Budget and Capital Projects)*

# Crestline Sanitation District

## Fiscal Year 2022-2023 Annual Budget

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# **EXECUTIVE SUMMARY**

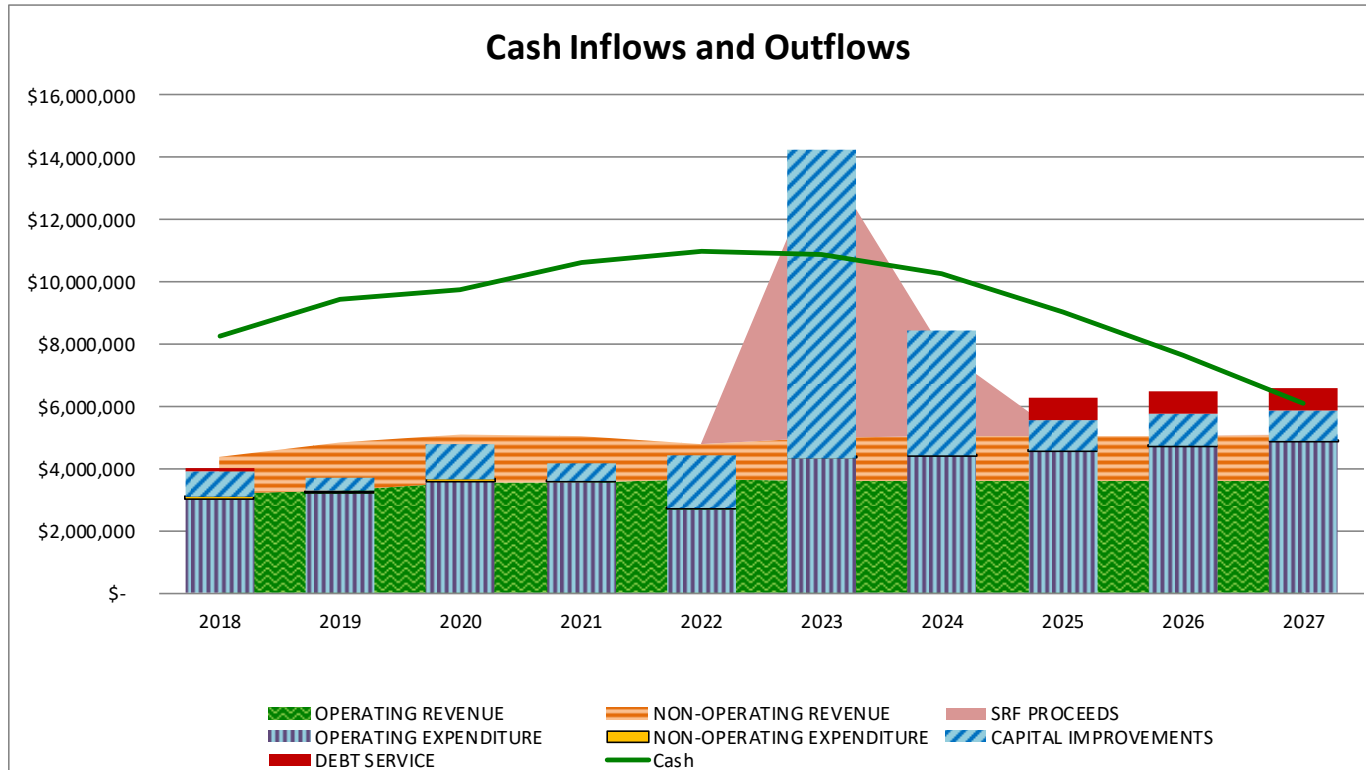
# Crestline Sanitation District

## Fiscal Year 2022-2023 Annual Budget

We are pleased to present to the Board of Directors, the Crestline Sanitation District's Annual Budget for Fiscal Year 2022-2023.

This Budget has been prepared with the following general projections:

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



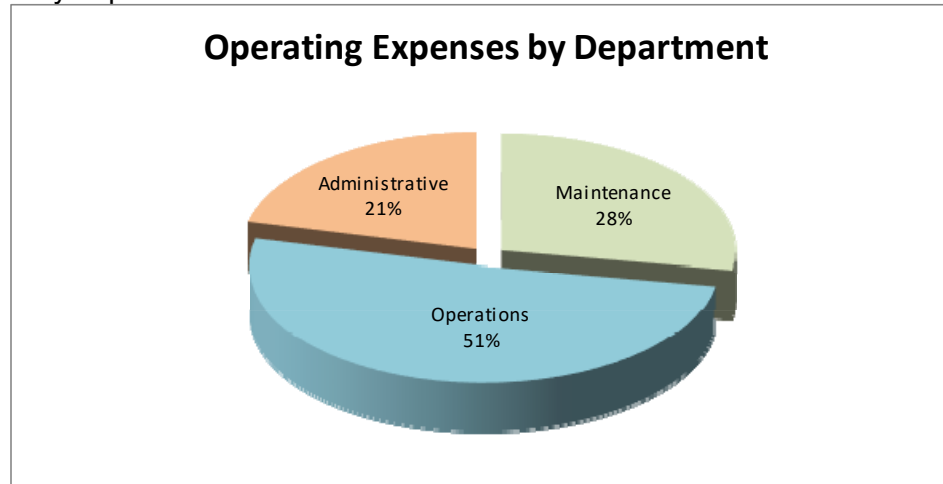
# Crestline Sanitation District

## 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.



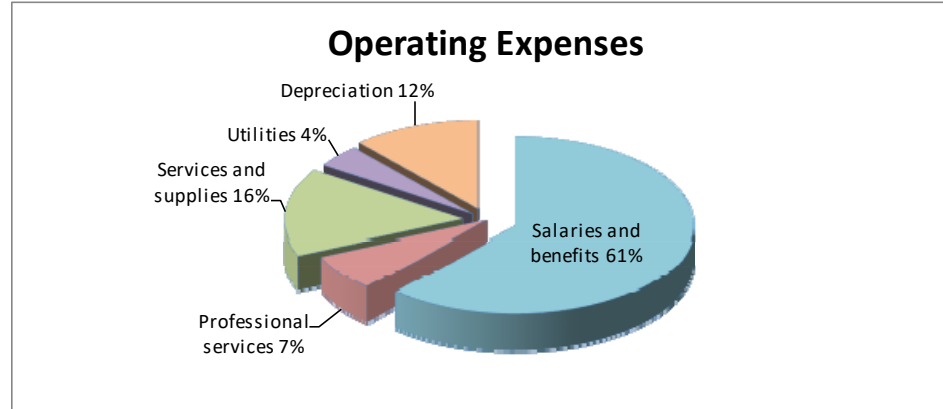
The following table details these expenses by department.

Department	2022/2023 Budget	% of Total Operating Exp
Maintenance	\$ 1,352,810	28%
Operations	2,500,120	51%
Administrative	1,041,110	21%
Total operating expenses	\$ 4,894,040	100%

# Crestline Sanitation District

## Operating Expenses by Type

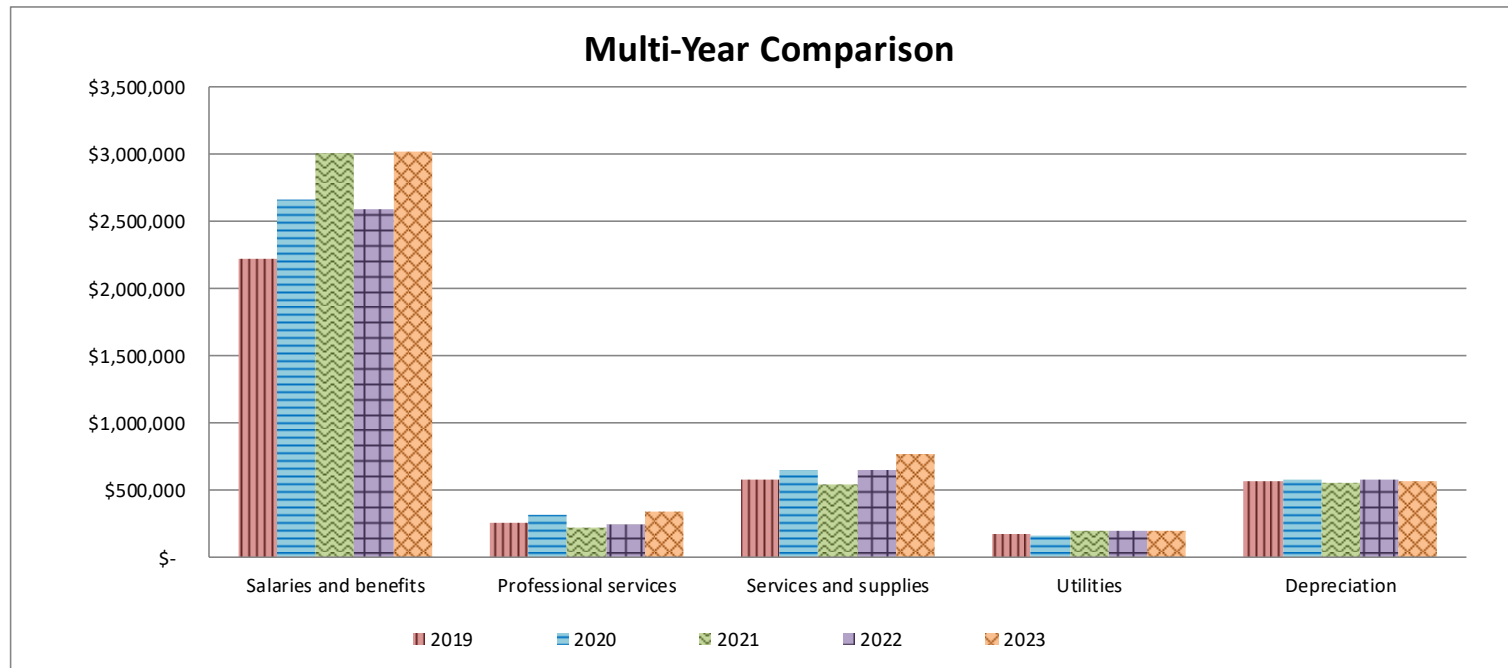
The following chart illustrates how the budget is allocated to the major expense categories.



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

Operating Expenses	2019 Actual	2020 Actual	2021 Actual	2022 Estimated	2023 Budget	% of Total 2023 Budget	% Change from 2022 to 2023
Salaries and benefits	\$ 2,219,668	\$ 2,656,039	\$ 3,001,072	\$ 2,587,980	\$ 3,014,590	61%	16%
Professional services	256,820	318,199	223,510	247,990	342,620	7%	38%
Services and supplies	575,256	647,830	540,230	653,820	766,160	16%	17%
Utilities	172,263	165,995	197,038	191,940	201,560	4%	5%
Depreciation	562,112	575,853	553,436	580,340	569,110	12%	-2%
<b>Total operating expenses</b>	<b>\$ 3,786,119</b>	<b>\$ 4,363,916</b>	<b>\$ 4,515,286</b>	<b>\$ 4,262,070</b>	<b>\$ 4,894,040</b>	<b>100%</b>	<b>15%</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 16% over the prior year, of which 3% is from a cost-of-living-adjustment (COLA) salaries increase, and 13% is from employee step increases and related employee benefits such as the increase of worker’s compensation and the anticipated filling of vacant positions. FY2022 actual salaries and benefits are less than previously budgeted due to vacant positions that were not filled. Compared to FY2021 the actual salaries and benefits expense budget increased by 1%. Professional services are projected to increase by 38% over the estimated FY2022 amount, but the FY2023 budget amount increased 2% from the FY2022 budget. Services and supplies are projected to increase by 17% due to insurance and other expenses. Utilities is projected to increase by 5% due to the CPI increase.

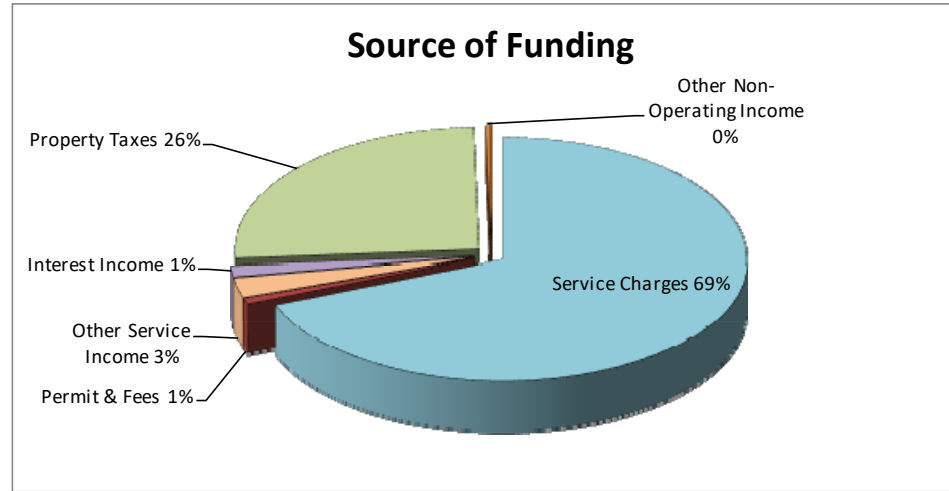
## Personnel

The District’s work force consists of 21 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	2022/2023 Budget	% of Total Funding
Service charges	\$ 3,459,200	69%
Permit & fees	38,000	1%
Other service income	127,900	3%
Interest income	72,000	1%
Property taxes	1,293,700	26%
Other non-operating income	17,400	0%
<b>Total funding</b>	<b>\$ 5,008,200</b>	<b>100%</b>

## Service Charge Rates

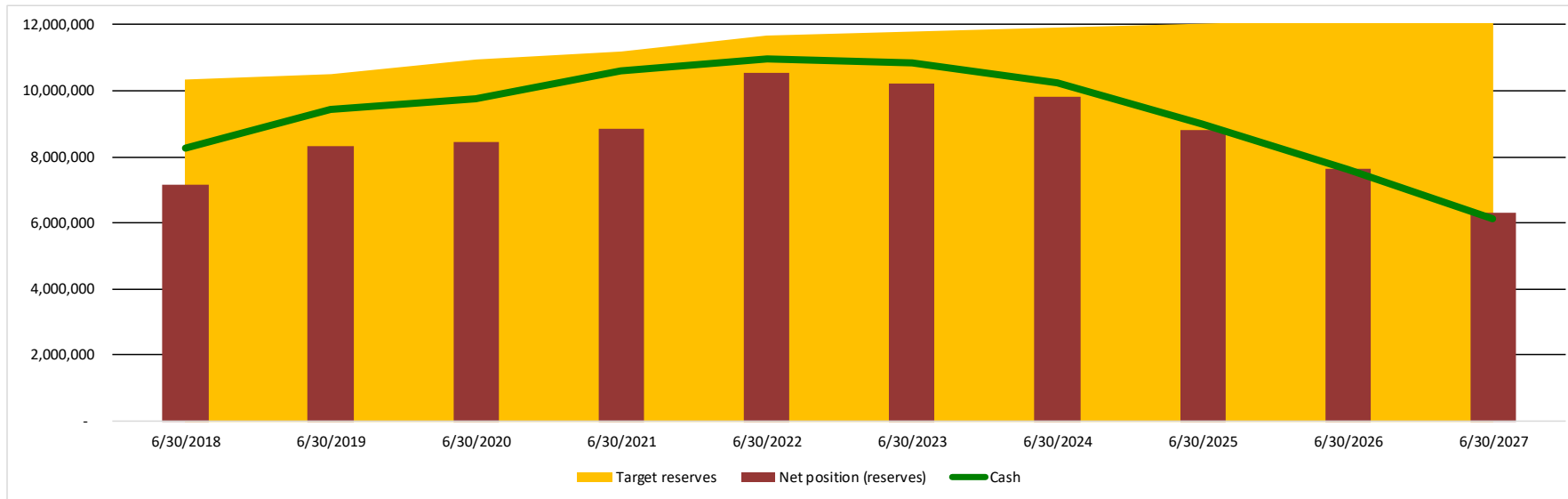
The service charge rate will remain unchanged from the November 2019 rate. The 2022-23 budget reflects a projected net operating deficit of \$1,268,940 and net nonoperating revenues from taxes and investment earnings of \$1,379,800 for an overall net increase in net position of \$110,860.



# 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.



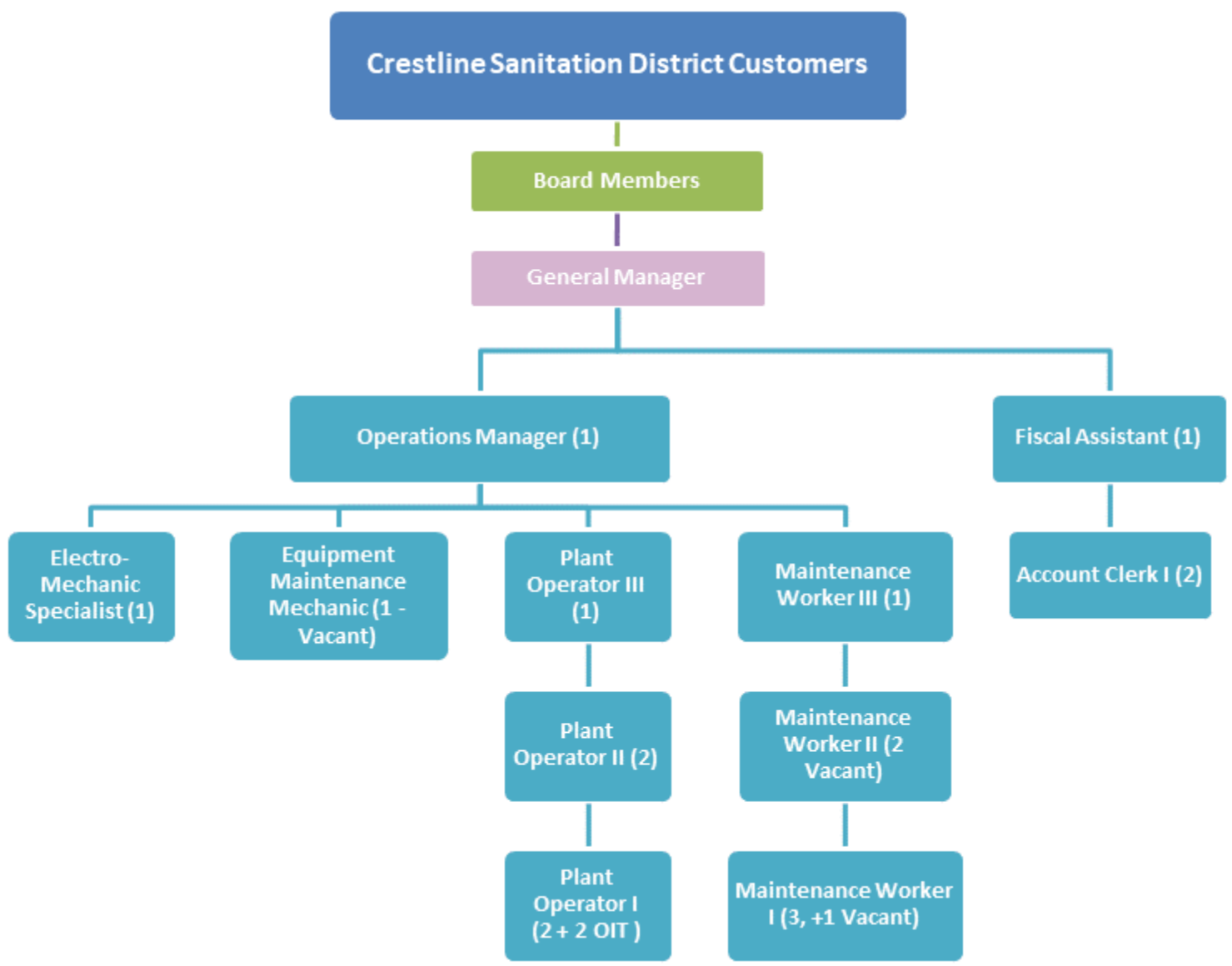
## Summary

The Fiscal Year 2022-23 Budget continues the District's history of responsible fiscal management. Available resources are focused on maintaining services and programs essential to District facilities and improving the quality of service to the customers of the District.

Rick Dever  
General Manager

*RAMS – Financial Consultant*

# **ORGANIZATIONAL CHART**



# **BUDGET SUMMARY**

## CRESTLINE SANITATION DISTRICT 2022/2023 Budget Summary

	Audited 06/30/18	Audited 06/30/19	Audited 06/30/20	Audited 06/30/21	Estimated 06/30/22	Budget 06/30/23	Projection 06/30/24	Projection 06/30/25	Projection 06/30/26	Projection 06/30/27
<b>OPERATING REVENUES</b>										
Charges for services	\$ 2,961,067	\$ 3,137,336	3,327,198	3,345,801	3,457,170	\$ 3,459,200	\$ 3,459,200	\$ 3,459,200	\$ 3,459,200	\$ 3,459,200
Permit and inspection fees	30,867	36,113	33,683	43,394	37,900	38,000	38,000	38,000	38,000	38,000
Connection fees	-	-	9,482	25,786	3,740	-	-	-	-	-
Other services	208,301	134,570	171,773	148,038	174,040	127,900	127,900	127,900	127,900	127,900
<b>Total operating revenues</b>	<b>3,200,235</b>	<b>3,308,019</b>	<b>3,542,136</b>	<b>3,563,019</b>	<b>3,672,850</b>	<b>3,625,100</b>	<b>3,625,100</b>	<b>3,625,100</b>	<b>3,625,100</b>	<b>3,625,100</b>
<b>OPERATING EXPENSES</b>										
Salaries and benefits	2,160,732	2,219,668	2,656,039	3,001,072	2,587,980	3,014,590	3,056,850	3,170,370	3,284,260	3,395,570
Professional services	223,374	256,820	318,199	223,510	247,990	342,620	352,320	362,340	372,660	383,280
Services and supplies	601,624	575,256	647,830	540,230	653,820	766,160	788,690	811,930	835,820	860,440
Utilities	168,892	172,263	165,995	197,038	191,940	201,560	207,630	213,890	220,340	226,970
Depreciation	527,405	562,112	575,853	553,436	580,340	569,110	586,200	603,800	621,930	640,600
<b>Total operating expenses</b>	<b>3,682,027</b>	<b>3,786,119</b>	<b>4,363,916</b>	<b>4,515,286</b>	<b>4,262,070</b>	<b>4,894,040</b>	<b>4,991,690</b>	<b>5,162,330</b>	<b>5,335,010</b>	<b>5,506,860</b>
<b>Net Operating Income (Deficit)</b>	<b>(481,792)</b>	<b>(478,100)</b>	<b>(821,780)</b>	<b>(952,267)</b>	<b>(589,220)</b>	<b>(1,268,940)</b>	<b>(1,366,590)</b>	<b>(1,537,230)</b>	<b>(1,709,910)</b>	<b>(1,881,760)</b>
<b>NONOPERATING INCOME (EXPENSES)</b>										
Property taxes	1,115,604	1,187,794	1,247,395	1,344,091	1,272,480	1,272,600	1,291,800	1,311,300	1,331,100	1,351,200
Special assessments	30,224	23,151	23,088	44,137	27,970	11,100	11,300	11,500	11,700	11,900
Federal / State aid - Homeowner's exemption	10,662	10,291	10,206	9,973	9,950	10,000	10,200	10,400	10,600	10,800
Interest and investment revenue *	24,971	295,670	274,578	44,755	(196,710)	72,000	72,000	72,000	72,000	72,000
Gain on sale of capital assets	12,750	1,600	-	7,801	12,750	-	-	-	-	-
Other nonoperating revenue	414	29	910	10,112	250	17,400	17,400	17,400	17,400	17,400
Interest expense	(66,760)	(69,314)	(77,170)	(64,249)	-	-	-	-	-	-
Other nonoperating expense	(2,854)	(3,095)	(3,144)	(3,499)	(3,300)	(3,300)	(28,300)	(3,300)	(28,300)	(3,300)
<b>Total nonoperating revenues (expenses)</b>	<b>1,125,011</b>	<b>1,446,126</b>	<b>1,475,863</b>	<b>1,393,121</b>	<b>1,123,390</b>	<b>1,379,800</b>	<b>1,374,400</b>	<b>1,419,300</b>	<b>1,414,500</b>	<b>1,460,000</b>
<b>Change in net position</b>	<b>643,219</b>	<b>968,026</b>	<b>654,083</b>	<b>440,854</b>	<b>534,170</b>	<b>110,860</b>	<b>7,810</b>	<b>(117,930)</b>	<b>(295,410)</b>	<b>(421,760)</b>
Net position - beginning of year	16,063,488	16,575,669	17,543,695	18,197,778	18,638,632	19,172,802	19,283,662	19,291,472	19,173,542	18,878,132
Prior period adjustment	(131,038)	-	-	-	-	-	-	-	-	-
Net position - beginning of year, as restated	15,932,450	16,575,669	17,543,695	18,197,778	18,638,632	19,172,802	19,283,662	19,291,472	19,173,542	18,878,132
<b>Net position - end of year</b>	<b>\$ 16,575,669</b>	<b>\$ 17,543,695</b>	<b>\$ 18,197,778</b>	<b>\$ 18,638,632</b>	<b>\$ 19,172,802</b>	<b>\$ 19,283,662</b>	<b>\$ 19,291,472</b>	<b>\$ 19,173,542</b>	<b>\$ 18,878,132</b>	<b>\$ 18,456,372</b>
Net investment in capital assets	\$ 9,422,028	\$ 9,222,993	\$ 9,757,194	\$ 9,771,926	\$ 8,633,762	\$ 9,066,052	\$ 9,479,852	\$ 10,370,713	\$ 11,252,842	\$ 12,125,878
Unrestricted	\$ 7,153,641	\$ 8,320,702	\$ 8,440,584	\$ 8,866,706	\$ 10,539,040	\$ 10,217,610	\$ 9,811,620	\$ 8,802,829	\$ 7,625,290	\$ 6,330,494

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

## CRESTLINE SANITATION DISTRICT 2022/2023 Budget Summary

	Audited 06/30/18	Audited 06/30/19	Audited 06/30/20	Audited 06/30/21	Estimated 06/30/22	Budget 06/30/23	Projection 06/30/24	Projection 06/30/25	Projection 06/30/26	Projection 06/30/27
<b>Beginning Cash</b>	\$ 7,924,885	\$ 8,281,925	\$ 9,428,356	\$ 9,765,353	\$ 10,600,201	\$ 10,979,835	\$ 10,858,405	\$ 10,248,155	\$ 9,013,264	\$ 7,619,023
Operating Revenue	3,200,235	3,308,019	3,542,136	3,563,019	3,672,850	3,625,100	3,625,100	3,625,100	3,625,100	3,625,100
Non-operating Revenue	1,194,625	1,518,535	1,556,177	1,460,869	1,126,690	1,383,100	1,402,700	1,422,600	1,442,800	1,463,300
Loan Proceeds	-	-	-	-	-	9,100,000	2,800,000	-	-	-
Total Cash Inflows	4,394,860	4,826,554	5,098,313	5,023,888	4,799,540	14,108,200	7,827,800	5,047,700	5,067,900	5,088,400
Operating Expenses	3,154,622	3,224,007	3,788,063	3,961,850	3,681,730	4,324,930	4,405,490	4,558,530	4,713,080	4,866,260
Non-operating Expenses	69,614	72,409	80,314	67,748	3,300	3,300	28,300	3,300	28,300	3,300
Capital Projects / Purchases	828,572	402,794	1,103,326	561,069	1,716,287	9,901,400	4,004,260	1,000,000	1,000,000	1,000,000
Debt Service - \$11.9M for 20 Years @1.9%	106,151	-	-	-	-	-	-	720,761	720,761	720,761
Total Cash Outflows	4,158,959	3,699,210	4,971,703	4,590,667	5,401,317	14,229,630	8,438,050	6,282,591	6,462,141	6,590,321
Accrual to Cash Adjustments	121,139	19,087	210,387	401,627	981,411	-	-	-	-	-
Net Change in Cash	357,040	1,146,431	336,997	834,848	379,634	(121,430)	(610,250)	(1,234,891)	(1,394,241)	(1,501,921)
<b>Ending Cash</b>	\$ 8,281,925	\$ 9,428,356	\$ 9,765,353	\$ 10,600,201	\$ 10,979,835	\$ 10,858,405	\$ 10,248,155	\$ 9,013,264	\$ 7,619,023	\$ 6,117,102

## CRESTLINE SANITATION DISTRICT 2022/2023 Capital Budget

CAPITAL PROJECTS	Budget 2022/23	Projection 2023/24	Projection 2024/25	Projection 2025/26	Projection 2026/27	Total Projected Capital Cost FY 2023-2027
<b>Cash Funded Projects</b>						
N.O.V. (incl. 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 - F450 w/Crane (from 21/22 Budget)	90,000	-	-	-	-	90,000
Vehicle Purchase - F250 w/Utility Bed	-	85,000	-	-	-	85,000
Vehicle Replacements	-	75,000	75,000	75,000	75,000	300,000
Folding/Inserting Billing Machine (Admin)	22,000	-	-	-	-	22,000
Liquid Chlorine Transporter Trailer	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	30,000	-	-	-	-	30,000
SC Roof Replacement	-	40,000	-	-	-	40,000
SC Dilution Pumps (2)	20,000	-	-	-	-	20,000
HC Washer Compactor for Bar Screen	30,000	-	-	-	-	30,000
HC Muffin Monster Rebuild (2)	60,000	-	-	-	-	60,000
CH Muffin Monster Rebuild	30,000	-	-	-	-	30,000
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)	41,800	-	-	-	-	41,800
Sewer Relocation Hwy 189	180,000	-	-	-	-	180,000
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
<b>Total Cash Funded Projects</b>	<b>1,001,400</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>5,001,400</b>
<b>Master Plan Projects (Cash &amp; Debt Funded)</b>						
		Estimated to be Paid 2021/22				
Engineering, Project Management & Inspection	500,000	1,000,000	303,460	-	-	1,303,460
HC Biosolids Dewatering Upgrade and HC Primary Clarifier - New	1,000,000	7,900,000	2,700,800	-	-	10,600,800
<b>Total Master Plan Projects</b>	<b>\$ 1,500,000</b>	<b>8,900,000</b>	<b>3,004,260</b>	<b>-</b>	<b>-</b>	<b>11,904,260</b>
<b>Master Plan Projects (Future Projects)</b>						
SC Anxillary Systems Upgrade	-	-	-	-	-	-
SC Primary ODS Electrical Upgrade	-	-	-	-	-	-
LG Pump Station Wet Well/Emergency Storage	-	-	-	-	-	-
<b>Total Master Plan Future Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL CAPITAL PROJECTS</b>	<b>\$ 9,901,400</b>	<b>\$ 4,004,260</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 16,905,660</b>

# **BUDGET DETAIL & PROJECTIONS**



## CRESTLINE SANITATION DISTRICT 2022/2023 Budget Detail Roll Up and Projection

	2021/2022 Budget	2021/2022 Estimate	2022/2023 Budget	% of Operating Revenue	2023/2024 Projection	% of Operating Revenue	2024/2025 Projection	% of Operating Revenue	2025/2026 Projection	% of Operating Revenue	2025/2026 Projection	% of Operating Revenue
<b>Operating Income/Expense</b>												
<b>Income</b>												
40 · REVENUE												
41 · Sewer Service Fees	\$ 3,346,675	\$ 3,349,120	\$ 3,351,100	92%	\$ 3,351,100	92%	\$ 3,351,100	92%	\$ 3,351,100	92%	\$ 3,351,100	92%
42 · Sewer Penalties	72,400	108,060	108,100	3%	108,100	3%	108,100	3%	108,100	3%	108,100	3%
43 · Pumped Waste Permits	25,625	36,360	36,400	1%	36,400	1%	36,400	1%	36,400	1%	36,400	1%
44 · Permit & Inspection Fees	2,200	1,530	1,600	0%	1,600	0%	1,600	0%	1,600	0%	1,600	0%
46 · Cleghorn State Reimbursements	120,000	166,130	120,000	3%	120,000	3%	120,000	3%	120,000	3%	120,000	3%
47 · Pilot Rock Camp Fee	7,800	7,800	7,800	0%	7,800	0%	7,800	0%	7,800	0%	7,800	0%
48 · Other Service Fees	100	100	100	0%	100	0%	100	0%	100	0%	100	0%
<b>Total Operating Income</b>	<b>3,574,800</b>	<b>3,669,100</b>	<b>3,625,100</b>	<b>100%</b>	<b>3,625,100</b>	<b>100%</b>	<b>3,625,100</b>	<b>100%</b>	<b>3,625,100</b>	<b>100%</b>	<b>3,625,100</b>	<b>100%</b>
<b>Operating Expense</b>												
<b>MT - Maintenance</b>												
51 · SALARIES & BENEFIT	867,305	739,900	1,036,290	29%	1,083,990	30%	1,127,570	31%	1,175,840	32%	1,225,580	34%
53 · PROFESSIONAL SVC	4,372	3,530	3,640	0%	3,750	0%	3,870	0%	3,990	0%	4,110	0%
54 · SERVICE AND SUPPLIES	61,655	47,680	49,150	1%	50,650	1%	52,190	1%	53,790	1%	55,450	2%
59 · DEPRECIATIONS & AMORTIZATION	255,210	249,470	263,730	7%	271,650	7%	279,800	8%	288,200	8%	296,850	8%
<b>Subtotal - MT</b>	<b>1,188,542</b>	<b>1,040,580</b>	<b>1,352,810</b>	<b>37%</b>	<b>1,410,040</b>	<b>39%</b>	<b>1,463,430</b>	<b>40%</b>	<b>1,521,820</b>	<b>42%</b>	<b>1,581,990</b>	<b>44%</b>
<b>OP - Operations</b>												
51 · SALARIES & BENEFIT	1,247,704	1,229,900	1,306,380	36%	1,358,840	37%	1,410,250	39%	1,458,010	40%	1,501,160	41%
53 · PROFESSIONAL SVC	137,789	114,510	132,810	4%	136,210	4%	139,710	4%	143,310	4%	147,030	4%
54 · SERVICE AND SUPPLIES	491,402	475,090	560,290	15%	577,200	16%	594,660	16%	612,610	17%	631,070	17%
56 · UTILITIES	193,537	191,930	201,560	6%	207,630	6%	213,890	6%	220,340	6%	226,970	6%
59 · DEPRECIATIONS & AMORTIZATION	312,361	325,070	299,080	8%	308,060	8%	317,310	9%	326,830	9%	336,640	9%
<b>Subtotal - OP</b>	<b>2,382,793</b>	<b>2,336,500</b>	<b>2,500,120</b>	<b>69%</b>	<b>2,587,940</b>	<b>71%</b>	<b>2,675,820</b>	<b>74%</b>	<b>2,761,100</b>	<b>76%</b>	<b>2,842,870</b>	<b>78%</b>
<b>Total Operating Expense</b>	<b>3,571,335</b>	<b>3,377,080</b>	<b>3,852,930</b>	<b>106%</b>	<b>3,997,980</b>	<b>110%</b>	<b>4,139,250</b>	<b>114%</b>	<b>4,282,920</b>	<b>118%</b>	<b>4,424,860</b>	<b>122%</b>
<b>Net Operating Income Before G&amp;A</b>	<b>3,465</b>	<b>292,020</b>	<b>(227,830)</b>		<b>(372,880)</b>		<b>(514,150)</b>		<b>(657,820)</b>		<b>(799,760)</b>	
<b>General &amp; Administrative Expense</b>												
61 · SALARIES AND BENEFIT - ADM	585,252	618,180	671,920	19%	614,020	17%	632,550	17%	650,410	18%	668,830	18%
62 · BOARD EXPENSES	19,000	7,880	19,000	1%	19,040	1%	19,080	1%	19,120	1%	19,160	1%
63 · PROFESSIONAL SVC - ADM	194,150	129,950	206,170	6%	212,360	6%	218,760	6%	225,360	6%	232,140	6%
64 · SERVICES AND SUPPLIES - ADM	143,676	123,210	137,720	4%	141,800	4%	146,000	4%	150,300	4%	154,760	4%
69 · DEPR & AMORT - ADM	6,823	5,810	6,300	0%	6,490	0%	6,690	0%	6,900	0%	7,110	0%
<b>Total General &amp; Administrative Expense</b>	<b>948,901</b>	<b>885,030</b>	<b>1,041,110</b>	<b>29%</b>	<b>993,710</b>	<b>27%</b>	<b>1,023,080</b>	<b>28%</b>	<b>1,052,090</b>	<b>29%</b>	<b>1,082,000</b>	<b>30%</b>
<b>Net Operating Income (Deficit)</b>	<b>(945,436)</b>	<b>(593,010)</b>	<b>(1,268,940)</b>	<b>-35%</b>	<b>(1,366,590)</b>	<b>-38%</b>	<b>(1,537,230)</b>	<b>-42%</b>	<b>(1,709,910)</b>	<b>-47%</b>	<b>(1,881,760)</b>	<b>-52%</b>
<b>Non-Operating Income (Expense)</b>												
71 · PROP TAXES	1,150,000	1,272,480	1,272,600	35%	1,291,800	36%	1,311,300	36%	1,331,100	37%	1,351,200	37%
72 · SPECIAL ASSESSMENTS	11,500	11,010	11,100	0%	11,300	0%	11,500	0%	11,700	0%	11,900	0%
73 · GRANTS AND AIDS	10,089	9,950	10,000	0%	10,200	0%	10,400	0%	10,600	0%	10,800	0%
77 · INTEREST INCOME	48,355	71,960	72,000	2%	72,000	2%	72,000	2%	72,000	2%	72,000	2%
79 · OTHER INCOME	11,856	(238,710)	17,400	0%	17,400	0%	17,400	0%	17,400	0%	17,400	0%
80 · OTHER EXPENSES *	(2,685)	(3,300)	(3,300)	0%	(28,300)	-1%	(3,300)	0%	(28,300)	-1%	(3,300)	0%
<b>Net Non-Operating Income</b>	<b>1,229,115</b>	<b>1,127,130</b>	<b>1,379,800</b>	<b>38%</b>	<b>1,374,400</b>	<b>38%</b>	<b>1,419,300</b>	<b>39%</b>	<b>1,414,500</b>	<b>39%</b>	<b>1,460,000</b>	<b>40%</b>
<b>Change In Net Position</b>	<b>\$ 283,679</b>	<b>\$ 534,120</b>	<b>\$ 110,860</b>	<b>3%</b>	<b>\$ 7,810</b>	<b>0%</b>	<b>\$ (117,930)</b>	<b>-3%</b>	<b>\$ (295,410)</b>	<b>-8%</b>	<b>\$ (421,760)</b>	<b>-12%</b>

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

# CRESTLINE SANITATION DISTRICT

## 2022/2023 Budget Detail

		2022				2023			2024	2025	2026	2027		
		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
<b>Operating Income/Expense</b>														
<b>Income</b>														
<b>40 - REVENUE</b>														
41000	Sewer Service Fees	\$ 3,346,675	3,349,120	\$ 2,445	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	72,400	108,060	35,660	49%	108,100	0%	49%	108,100	108,100	108,100	108,100	Same as FY2022 Estimate (rounded)	
43000	Pumped Waste Permits	25,625	36,360	10,735	42%	36,400	0%	42%	36,400	36,400	36,400	36,400	Same as FY2022 Estimate (rounded)	
44000	Permit & Inspection Fees	2,200	1,530	(670)	-30%	1,600	5%	-27%	1,600	1,600	1,600	1,600	Same as FY2022 Estimate (rounded)	
46000	Cleghorn State Reimbursement	120,000	166,130	46,130	38%	120,000	-28%	0%	120,000	120,000	120,000	120,000	Same as FY2022 Budget	
47000	Pilot Rock Camp Fee	7,800	7,800	-	0%	7,800	0%	0%	7,800	7,800	7,800	7,800	Same as FY2022 Budget	\$650 x 12 months
48000	Other Service Fees	100	100	-	0%	100	0%	0%	100	100	100	100	Same as FY2022 Estimate (rounded)	
49000	Other Charges	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
<b>Total 40 - REVENUE</b>		<b>3,574,800</b>	<b>3,669,100</b>	<b>94,300</b>	<b>3%</b>	<b>3,625,100</b>	<b>-1%</b>	<b>1%</b>	<b>3,625,100</b>	<b>3,625,100</b>	<b>3,625,100</b>	<b>3,625,100</b>		
<b>Cost of Services Provided</b>														
<b>51-MT - Salaries &amp; Benefit - MAINT</b>														
51010MT	Salaries - REG	372,181	304,990	(67,191)	-18%	415,850	36%	12%	440,110	463,060	487,320	512,830	Per Compensation Projection - CSD Board	
51020MT	Salaries - OT	500	120	(380)	-76%	500	317%	0%	520	540	560	580	Same as FY2022 Budget	
51030MT	Salaries - VAC	26,426	26,020	(406)	-2%	27,630	6%	5%	28,980	30,300	31,670	33,100	Per Compensation Projection - CSD Board	
51040MT	Salaries - SICK	20,364	18,040	(2,324)	-11%	22,700	26%	11%	24,010	25,260	26,570	27,950	Per Compensation Projection - CSD Board	
51050MT	Salaries - HOLIDAY	23,773	20,110	(3,663)	-15%	26,500	32%	11%	28,030	29,490	31,020	32,630	Per Compensation Projection - CSD Board	
51060MT	Salaries - ON CALL / STANDBY	26,901	26,220	(681)	-3%	26,900	3%	0%	26,900	26,900	26,900	26,900	Per Compensation Projection - CSD Board	
51070MT	Salaries - CALL BACK	2,000	1,430	(570)	-29%	2,000	40%	0%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board	
51100MT	Payroll Tax	9,393	9,190	(203)	-2%	10,390	13%	11%	10,960	11,500	12,070	12,670	Per Compensation Projection - CSD Board	
51150MT	Unemployment Expense	3,200	1,950	(1,250)	-39%	3,200	64%	0%	3,200	3,200	3,200	3,200	Per Compensation Projection - CSD Board	
51200MT	Worker's Comp	33,916	29,740	(4,176)	-12%	65,720	121%	94%	69,320	70,460	73,950	77,610	Per Compensation Projection - CSD Board	Ex Mod Factor increased from 122% to 207%
51300MT	Employee Group Insurance	116,391	95,120	(21,271)	-18%	130,060	37%	12%	131,350	132,790	134,400	135,160	Per Compensation Projection - CSD Board	
51400MT	Retirement	170,154	148,750	(21,404)	-13%	181,690	22%	7%	191,860	201,610	211,900	222,730	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	60,000	55,260	(4,740)	-8%	120,000	117%	100%	123,600	127,310	131,130	135,070	4 workers - 9 months per budget workshop	
51600MT	Nationwide ER Match (457)	2,106	2,960	854	41%	3,150	6%	50%	3,150	3,150	3,150	3,150	Per Compensation Projection - CSD Board	
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>		<b>867,305</b>	<b>739,900</b>	<b>(127,405)</b>	<b>-15%</b>	<b>1,036,290</b>	<b>40%</b>	<b>19%</b>	<b>1,083,990</b>	<b>1,127,570</b>	<b>1,175,840</b>	<b>1,225,580</b>		
<b>51-OP - SALARIES &amp; BENEFIT - OP</b>														
51010OP	Salaries - REG	593,772	592,580	(1,192)	0%	611,660	3%	3%	638,530	666,000	689,610	710,200	Per Compensation Projection - CSD Board	
51020OP	Salaries - OT	6,500	5,550	(950)	-15%	6,500	17%	0%	6,700	6,900	7,110	7,320	Same as FY2022 Budget	
51030OP	Salaries - VAC	46,644	49,860	3,216	7%	50,900	2%	9%	52,930	55,060	56,870	58,580	Per Compensation Projection - CSD Board	
51040OP	Salaries - SICK	32,628	27,490	(5,138)	-16%	33,760	23%	3%	35,240	36,790	38,100	39,240	Per Compensation Projection - CSD Board	
51050OP	Salaries - HOLIDAY	38,090	37,260	(830)	-2%	39,410	6%	3%	41,140	42,950	44,470	45,810	Per Compensation Projection - CSD Board	
51060OP	Salaries - ON CALL / STANDBY	35,360	38,900	3,540	10%	40,630	4%	15%	40,630	40,630	40,630	40,630	Per Compensation Projection - CSD Board	
51070OP	Salaries - Call Back	600	1,980	1,380	230%	2,000	1%	233%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board	
51100OP	Payroll Tax	14,930	12,950	(1,980)	-13%	15,530	20%	4%	16,170	16,830	17,390	17,890	Per Compensation Projection - CSD Board	
51200OP	Worker's Comp	53,910	42,470	(11,440)	-21%	81,190	91%	51%	84,790	85,720	88,700	91,240	Per Compensation Projection - CSD Board	Ex Mod Factor increased from 122% to 207%
51300OP	Employee Group Insurance	141,739	143,050	1,311	1%	139,050	-3%	-2%	142,720	146,830	151,430	156,430	Per Compensation Projection - CSD Board	
51400OP	Retirement	281,945	276,140	(5,805)	-2%	283,670	3%	1%	295,910	308,460	319,620	329,740	Per Compensation Projection - CSD Board	Per SBCERA, flex dollars, standby, oncall, callouts are no longer pensionable as of 07/30/20
51600OP	Nationwide ER Match (457)	1,586	1,670	84	5%	2,080	25%	31%	2,080	2,080	2,080	2,080	Per Compensation Projection - CSD Board	
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>		<b>1,247,704</b>	<b>1,229,900</b>	<b>(17,804)</b>	<b>-1%</b>	<b>1,306,380</b>	<b>6%</b>	<b>5%</b>	<b>1,358,840</b>	<b>1,410,250</b>	<b>1,458,010</b>	<b>1,501,160</b>		

# CRESTLINE SANITATION DISTRICT

## 2022/2023 Budget Detail

	2022				2023			2024	2025	2026	2027	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	-	-	-	N/A	-	N/A	-	-	-	-	No Laboratory Analysis Expected for Maint	
53900MT	Other Professional Svc	4,372	3,530	(842)	-19%	3,640	3%	-17%	3,750	3,870	3,990	4,110	3% CPI increase from FY2022 Estimated YE Drug Test, DMV Medical, Underground Svc Alert
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>		<b>4,372</b>	<b>3,530</b>	<b>(842)</b>	<b>-19%</b>	<b>3,640</b>	<b>3%</b>	<b>-17%</b>	<b>3,750</b>	<b>3,870</b>	<b>3,990</b>	<b>4,110</b>	
<b>53-OP · PROFESSIONAL SVC - OP</b>													
53300OP	Engineering	20,000	5,000	(15,000)	-75%	20,000	300%	0%	20,000	20,000	20,000	20,000	Per management, same as PY budget
53400OP	Laboratory Analysis	56,689	54,210	(2,479)	-4%	55,840	3%	-1%	57,520	59,250	61,030	62,870	3% CPI increase from FY2022 Estimated YE
53700OP	Permits & Fees	57,091	53,340	(3,751)	-7%	54,950	3%	-4%	56,600	58,300	60,050	61,860	3% CPI increase from FY2022 Estimated YE Due to rising costs
53900OP	Other Professional	4,009	1,960	(2,049)	-51%	2,020	3%	-50%	2,090	2,160	2,230	2,300	3% CPI increase from FY2022 Estimated YE DMV Medical, CEQA review and support
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>		<b>137,789</b>	<b>114,510</b>	<b>(23,279)</b>	<b>-17%</b>	<b>132,810</b>	<b>16%</b>	<b>-4%</b>	<b>136,210</b>	<b>139,710</b>	<b>143,310</b>	<b>147,030</b>	
<b>54-MT · SERVICE AND SUPPLIES - MAINT</b>													
54060MT	Equipment Rental	5,000	1,250	(3,750)	-75%	1,290	3%	-74%	1,330	1,370	1,420	1,470	3% CPI increase from FY2022 Estimated YE
54080MT	Clothing & Laundry	9,720	11,550	1,830	19%	11,900	3%	22%	12,260	12,630	13,010	13,410	3% CPI increase from FY2022 Estimated YE \$135 x 52 wks + \$200 x 9 Boots + \$150 x 9 Winter Allowance
54170MT	Repairs & Maint. - Auto	20,917	12,490	(8,427)	-40%	12,870	3%	-38%	13,260	13,660	14,070	14,500	3% CPI increase from FY2022 Estimated YE
54182MT	Maintenance of Equipment	7,697	13,810	6,113	79%	14,230	3%	85%	14,660	15,100	15,560	16,030	3% CPI increase from FY2022 Estimated YE Due to CIP's reduce amount
54184MT	Maintenance of Structures	7,566	3,540	(4,026)	-53%	3,650	3%	-52%	3,760	3,880	4,000	4,120	3% CPI increase from FY2022 Estimated YE
54200MT	Small Tools	3,000	1,230	(1,770)	-59%	1,270	3%	-58%	1,310	1,350	1,400	1,450	3% CPI increase from FY2022 Estimated YE
54210MT	Supplies - Shop	3,898	2,010	(1,888)	-48%	2,080	3%	-47%	2,150	2,220	2,290	2,360	3% CPI increase from FY2022 Estimated YE
54220MT	Supplies - Field	3,857	1,800	(2,057)	-53%	1,860	3%	-52%	1,920	1,980	2,040	2,110	3% CPI increase from FY2022 Estimated YE
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>		<b>61,655</b>	<b>47,680</b>	<b>(13,975)</b>	<b>-23%</b>	<b>49,150</b>	<b>3%</b>	<b>-20%</b>	<b>50,650</b>	<b>52,190</b>	<b>53,790</b>	<b>55,450</b>	
<b>54-OP · SERVICE AND SUPPLIES - OP</b>													
54021OP	Auto Expense - Fuel	27,059	33,650	6,591	24%	35,670	6%	32%	36,750	37,860	39,000	40,170	6% CPI increase from FY2022 Estimated YE
54022OP	Auto Expense - Mileage	-	-	-	N/A	-	-	-	-	-	-	-	3% CPI increase from FY2022 Estimated YE
54023OP	Auto Expense - General	17,230	10,260	(6,970)	-40%	10,570	3%	-39%	10,890	11,220	11,560	11,910	3% CPI increase from FY2022 Estimated YE
54030OP	Communication	3,216	3,170	(46)	-1%	3,270	3%	2%	3,370	3,480	3,590	3,700	3% CPI increase from FY2022 Estimated YE Pager only
54040OP	Due & Subscription	1,300	340	(960)	-74%	360	6%	-72%	380	400	420	440	3% CPI increase from FY2022 Estimated YE
54050OP	Equipment Purchase	15,307	4,410	(10,897)	-71%	4,550	3%	-70%	4,690	4,840	4,990	5,140	3% CPI increase from FY2022 Estimated YE
54060OP	Equipment Rental	3,892	10,290	6,398	164%	10,600	3%	172%	10,920	11,250	11,590	11,940	3% CPI increase from FY2022 Estimated YE
54070OP	Insurance	79,109	82,280	3,171	4%	129,130	57%	63%	133,010	137,010	141,130	145,370	Per SDRMA 2022-23 estimate
54075OP	Insurance - Vehicle	37,073	36,880	(193)	-1%	37,990	3%	2%	39,130	40,310	41,520	42,770	3% CPI increase from FY2022 Estimated YE
54080OP	Clothing & Laundry	11,754	10,360	(1,394)	-12%	12,110	17%	3%	12,480	12,860	13,250	13,650	3% CPI increase from FY2022 Budget \$120 x 52 weeks + \$200 x 8 boots + 3% CPI increase
54090OP	Lodge / Meals	1,801	1,030	(771)	-43%	1,860	81%	3%	1,920	1,980	2,040	2,110	3% CPI increase from FY2022 Budget
54100OP	Misc Expense	114	30	(84)	-74%	120	300%	5%	130	140	150	160	3% CPI increase from FY2022 Budget
54182OP	Maintenance of Equipment	71,463	85,150	13,687	19%	87,710	3%	23%	90,350	93,070	95,870	98,750	3% CPI increase from FY2022 Estimated YE
54184OP	Maintenance of Structures	33,754	34,630	876	3%	35,670	3%	6%	36,750	37,860	39,000	40,170	3% CPI increase from FY2022 Estimated YE
54185OP	Membership	31,814	26,940	(4,874)	-15%	32,750	22%	3%	33,740	34,760	35,810	36,890	3% CPI increase from FY2022 Estimated YE 3% CPI increase + \$5000 (LAFCO fee changed from \$5,000 to \$10,000)
54190OP	Safety Equipment	6,303	6,290	(13)	0%	6,480	3%	3%	6,680	6,890	7,100	7,320	3% CPI increase from FY2022 Estimated YE Comparing spent vs. budget
54200OP	Small Tools	1,065	760	(305)	-29%	790	4%	-26%	820	850	880	910	3% CPI increase from FY2022 Estimated YE
54220OP	Supplies	3,821	3,820	(1)	0%	3,940	3%	3%	4,060	4,190	4,320	4,450	3% CPI increase from FY2022 Estimated YE Comparing spent vs. budget
54310OP	Special Dept - Chlorine / Salt	29,210	28,670	(540)	-2%	29,540	3%	1%	30,430	31,350	32,300	33,270	3% CPI increase from FY2022 Estimated YE
54320OP	Special Dept - Sludge /Chemical	51,886	51,400	(486)	-1%	52,950	3%	2%	54,540	56,180	57,870	59,610	3% CPI increase from FY2022 Estimated YE Sludge \$60 x 595 tons + Hydrogen Peroxide \$7,000 + Hydrofloc \$870*12months
54330OP	Special Dept - Oxygen/Propane	9,231	8,960	(271)	-3%	9,230	3%	0%	9,510	9,800	10,100	10,410	3% CPI increase from FY2022 Estimated YE
54340OP	Special Dept - Emergency	35,000	26,030	(8,970)	-26%	35,000	34%	0%	36,050	37,140	38,260	39,410	Same as FY2022 Budget Comparing spent vs. budget

# CRESTLINE SANITATION DISTRICT

## 2022/2023 Budget Detail

	2022				2023			2024	2025	2026	2027	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		
54400OP Training	20,000	9,740	(10,260)	-51%	20,000	105%	0%	20,600	21,220	21,860	22,520	Same as FY2022 Budget	Training for New Staff, and Promoting Staff
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>491,402</b>	<b>475,090</b>	<b>(16,312)</b>	<b>-3%</b>	<b>560,290</b>	<b>18%</b>	<b>14%</b>	<b>577,200</b>	<b>594,660</b>	<b>612,610</b>	<b>631,070</b>		
<b>56 · UTILITIES - OP</b>													
56100OP Telephone	59,069	58,710	(359)	-1%	61,650	5%	4%	63,500	65,410	67,380	69,410	5% CPI increase from FY2022 Estimated YE	
56210OP Utilities - Electric	110,298	108,010	(2,288)	-2%	113,420	5%	3%	116,830	120,340	123,960	127,680	5% CPI increase from FY2022 Estimated YE	
56220OP Utilities - Gas	4,587	5,930	1,343	29%	6,230	5%	36%	6,420	6,620	6,820	7,030	5% CPI increase from FY2022 Estimated YE	
56230OP Utilities - Water	10,836	10,440	(396)	-4%	10,970	5%	1%	11,300	11,640	11,990	12,350	5% CPI increase from FY2022 Estimated YE	
56240OP Utilities - Trash	6,391	6,350	(41)	-1%	6,670	5%	4%	6,880	7,090	7,310	7,530	5% CPI increase from FY2022 Estimated YE	
56300OP Refuse Disposal	2,356	2,490	134	6%	2,620	5%	11%	2,700	2,790	2,880	2,970	5% CPI increase from FY2022 Estimated YE	
<b>Total 56 · UTILITIES - OP</b>	<b>193,537</b>	<b>191,930</b>	<b>(1,607)</b>	<b>-1%</b>	<b>201,560</b>	<b>5%</b>	<b>4%</b>	<b>207,630</b>	<b>213,890</b>	<b>220,340</b>	<b>226,970</b>		
<b>59-MT · Depreciation - MAINT</b>													
59100MT Depreciation Expense	255,210	249,470	(5,740)	-2%	263,730	6%	3%	271,650	279,800	288,200	296,850	Per RAMS updated 4/21/22	Next Year Depreciation Amount + \$20,000
<b>Total 59-MT · Depreciation - MAINT</b>	<b>255,210</b>	<b>249,470</b>	<b>(5,740)</b>	<b>-2%</b>	<b>263,730</b>	<b>6%</b>	<b>3%</b>	<b>271,650</b>	<b>279,800</b>	<b>288,200</b>	<b>296,850</b>		
<b>59-OP · DEPR &amp; AMORT - OP</b>													
59100OP Depreciation - OP	312,361	325,070	12,709	4%	299,080	-8%	-4%	308,060	317,310	326,830	336,640	Per RAMS updated 4/21/22	Next Year Depreciation Amount + \$30,000
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>312,361</b>	<b>325,070</b>	<b>12,709</b>	<b>4%</b>	<b>299,080</b>	<b>-8%</b>	<b>-4%</b>	<b>308,060</b>	<b>317,310</b>	<b>326,830</b>	<b>336,640</b>		
<b>Total Cost of Services Provided</b>	<b>3,571,335</b>	<b>3,377,080</b>	<b>(194,255)</b>	<b>-5%</b>	<b>3,852,930</b>	<b>14%</b>	<b>8%</b>	<b>3,997,980</b>	<b>4,139,250</b>	<b>4,282,920</b>	<b>4,424,860</b>		
<b>Net Operating Income Before G&amp;A</b>	<b>3,465</b>	<b>292,020</b>	<b>288,555</b>	<b>8328%</b>	<b>(227,830)</b>	<b>-178%</b>	<b>-6675%</b>	<b>(372,880)</b>	<b>(514,150)</b>	<b>(657,820)</b>	<b>(799,760)</b>		
<b>General &amp; Administrative Expense</b>													
<b>61 · SALARIES AND BENEFIT - ADM</b>													
61010 Salaries - REG ADM	329,510	360,430	30,920	9%	387,670	8%	18%	330,760	342,150	353,830	365,840	Per Compensation Projection - CSD Board	
61020 Salaries - OT ADM	400	610	210	53%	630	3%	58%	650	670	690	710	3% CPI increase from FY2022 Estimated YE	
61030 Salaries - VAC ADM	27,161	17,480	(9,681)	-36%	49,830	185%	83%	51,330	52,840	54,370	55,920	Per Compensation Projection - CSD Board	
61040 Salaries - SICK ADM	8,488	7,100	(1,388)	-16%	8,380	18%	-1%	8,730	9,100	9,490	9,890	Per Compensation Projection - CSD Board	
61050 Salaries - HOLIDAY ADM	9,909	19,220	9,311	94%	19,480	1%	97%	10,200	10,630	11,080	11,550	Per Compensation Projection - CSD Board	Includes General Manager holiday pay
61100 Payroll Tax - ADM	11,252	10,910	(342)	-3%	12,020	10%	7%	12,430	12,860	13,290	13,740	Per Compensation Projection - CSD Board	
61200 Worker's Comp - ADM	2,345	1,890	(455)	-19%	4,240	124%	81%	4,390	4,400	4,550	4,700	Per Compensation Projection - CSD Board	Ex Mod Factor increased from 122% to 207%
61300 Employee Group Insurance - ADM	72,091	76,310	4,219	6%	67,430	-12%	-6%	70,360	71,660	71,680	71,710	Per Compensation Projection - CSD Board	Includes Admin Staff & 4 Retirees
61400 Retirement - ADM	121,379	121,510	131	0%	119,520	-2%	-2%	122,450	125,520	128,710	132,050	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	2,717	2,720	3	0%	2,720	0%	0%	2,720	2,720	2,720	2,720	Per Compensation Projection - CSD Board	
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>585,252</b>	<b>618,180</b>	<b>32,928</b>	<b>6%</b>	<b>671,920</b>	<b>9%</b>	<b>15%</b>	<b>614,020</b>	<b>632,550</b>	<b>650,410</b>	<b>668,830</b>		
<b>62 · BOARD EXPENSES</b>													
62100 Board Director's Fee	18,000	7,600	(10,400)	-58%	18,000	137%	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	230	(570)	-71%	800	248%	0%	830	860	890	920	Same as FY2022 Budget	
62400 Board Exp - Education & Training	200	50	(150)	-75%	200	300%	0%	210	220	230	240	Same as FY2022 Budget	
<b>Total 62 · BOARD EXPENSES</b>	<b>19,000</b>	<b>7,880</b>	<b>(11,120)</b>	<b>-59%</b>	<b>19,000</b>	<b>141%</b>	<b>0%</b>	<b>19,040</b>	<b>19,080</b>	<b>19,120</b>	<b>19,160</b>		

## CRESTLINE SANITATION DISTRICT 2022/2023 Budget Detail

	2022				2023			2024	2025	2026	2027	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 & Auditing	58,457	42,700	(15,757)	-27%	45,000	5%	-23%	46,350	47,750	49,190	50,670	Estimate similar to prior year	
63200 County Services	1,298	260	(1,038)	-80%	1,300	400%	0%	1,340	1,390	1,440	1,490	Same as FY2022 Budget	PIMS & CO Asses. Maps
63300 Legal	90,000	48,290	(41,710)	-46%	50,000	4%	-44%	51,500	53,050	54,650	56,290	Estimate similar to prior year	
63500 Software Support - ADM	15,000	8,990	(6,010)	-40%	9,260	3%	-38%	9,540	9,830	10,130	10,440	3% CPI increase from FY2022 Estimated YE	
63900 Other Professional - ADM	29,395	29,710	315	1%	100,610	239%	242%	103,630	106,740	109,950	113,250	3% CPI increase from FY2022 Estimated YE	Also includes \$70,000 for rate study
<b>Total 63 · PROFESSIONAL SVC - ADM</b>	<b>194,150</b>	<b>129,950</b>	<b>(64,200)</b>	<b>-33%</b>	<b>206,170</b>	<b>59%</b>	<b>6%</b>	<b>212,360</b>	<b>218,760</b>	<b>225,360</b>	<b>232,140</b>		
<b>64 · SERVICES AND SUPPLIES - ADM</b>													
64030 Bank Charges	14,054	14,580	526	4%	15,020	3%	7%	15,480	15,950	16,430	16,930	3% CPI increase from FY2022 Estimated YE	
64040 Computer Expense	13,000	8,580	(4,420)	-34%	8,840	3%	-32%	9,110	9,390	9,680	9,980	3% CPI increase from FY2022 Estimated YE	
64045 Due & Subscription	3,660	3,640	(20)	-1%	3,750	3%	2%	3,870	3,990	4,110	4,240	3% CPI increase from FY2022 Estimated YE	
64080 Janitorial Service	9,486	8,820	(666)	-7%	9,090	3%	-4%	9,370	9,660	9,950	10,250	3% CPI increase from FY2022 Estimated YE	\$720 month + carpet & floor cleaning
64090 Lease Equipment - ADM	6,182	3,360	(2,822)	-46%	3,470	3%	-44%	3,580	3,690	3,810	3,930	3% CPI increase from FY2022 Estimated YE	Copy Machine/Folder & Inserter/Postage Machine
64095 Legal Notice	2,757	1,310	(1,447)	-52%	1,350	3%	-51%	1,400	1,450	1,500	1,550	3% CPI increase from FY2022 Estimated YE	
64120 Office Expense	4,083	4,070	(13)	0%	4,200	3%	3%	4,330	4,460	4,600	4,740	3% CPI increase from FY2022 Estimated YE	
64130 Office Supplies	8,051	7,880	(171)	-2%	8,120	3%	1%	8,370	8,630	8,890	9,160	3% CPI increase from FY2022 Estimated YE	
64135 Penalties	-	530	530	N/A	550	4%	N/A	570	590	610	630	3% CPI increase from FY2022 Estimated YE	
64140 Pest Control	4,802	5,300	498	10%	5,460	3%	14%	5,630	5,800	5,980	6,160	3% CPI increase from FY2022 Estimated YE	
64150 Postage & Delivery	22,732	21,590	(1,142)	-5%	22,240	3%	-2%	22,910	23,600	24,310	25,040	3% CPI increase from FY2022 Estimated YE	
64160 Printing & Publications	16,000	17,360	1,360	9%	17,890	3%	12%	18,430	18,990	19,560	20,150	3% CPI increase from FY2022 Estimated YE	
64170 Public Relation	9,707	8,700	(1,007)	-10%	8,970	3%	-8%	9,240	9,520	9,810	10,110	3% CPI increase from FY2022 Estimated YE	
64180 Maintenance of Equipment	2,168	1,060	(1,108)	-51%	2,170	105%	0%	2,240	2,310	2,380	2,460	Same as FY2022 Budget	
64190 Maintenance of Structure	15,000	10,200	(4,800)	-32%	15,000	47%	0%	15,450	15,920	16,400	16,900	Same as FY2022 Budget	
64230 Training	5,000	1,430	(3,570)	-71%	5,000	250%	0%	5,150	5,310	5,470	5,640	Same as FY2022 Budget	4 Admin staffs
64240 Travel	300	80	(220)	-73%	300	275%	0%	310	320	330	340	Same as FY2022 Budget	
64245 Lodge - Meals	1,200	(70)	(1,270)	-106%	1,200	1814%	0%	1,240	1,280	1,320	1,360	Same as FY2022 Budget	
66000 Payroll Expenses	1,007	590	(417)	-41%	610	3%	-39%	630	650	670	700	3% CPI increase from FY2022 Estimated YE	
68100 Bad Debt Expense	4,487	4,200	(287)	-6%	4,490	7%	0%	4,490	4,490	4,490	4,490	Same as FY2022 Budget	
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>143,676</b>	<b>123,210</b>	<b>(20,466)</b>	<b>-14%</b>	<b>137,720</b>	<b>12%</b>	<b>-4%</b>	<b>141,800</b>	<b>146,000</b>	<b>150,300</b>	<b>154,760</b>		
<b>69 · DEPR &amp; AMORT - ADM</b>													
69100 Depreciation - ADM	6,823	5,810	(1,013)	-15%	6,300	8%	-8%	6,490	6,690	6,900	7,110	Per RAMS updated 4/14/22	Next Year Depreciation Amount + \$500
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>6,823</b>	<b>5,810</b>	<b>(1,013)</b>	<b>-15%</b>	<b>6,300</b>	<b>8%</b>	<b>-8%</b>	<b>6,490</b>	<b>6,690</b>	<b>6,900</b>	<b>7,110</b>		
<b>Total General &amp; Administrative Expense</b>	<b>948,901</b>	<b>885,030</b>	<b>(63,871)</b>	<b>-7%</b>	<b>1,041,110</b>	<b>18%</b>	<b>10%</b>	<b>993,710</b>	<b>1,023,080</b>	<b>1,052,090</b>	<b>1,082,000</b>		
<b>Net Operating Income (Deficit)</b>	<b>(945,436)</b>	<b>(593,010)</b>	<b>352,426</b>	<b>-37%</b>	<b>(1,268,940)</b>	<b>-114%</b>	<b>-34%</b>	<b>(1,366,590)</b>	<b>(1,537,230)</b>	<b>(1,709,910)</b>	<b>(1,881,760)</b>		

# CRESTLINE SANITATION DISTRICT

## 2022/2023 Budget Detail

		2022				2023			2024	2025	2026	2027		
		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
<b>Non-Operating Income (Expense)</b>														
<b>Other Income</b>														
<b>71 - PROP TAXES</b>														
71100	Prop Taxes- CURR SEC & UNSEC1%	1,142,400	1,258,870	116,470	10%	1,258,900	0%	10%	1,277,800	1,297,000	1,316,500	1,336,300	Same as FY2022 Estimate (rounded)	FY2024-2027 projections based on PY + 1.5% increase
71300	Prop Taxes-PRI SEC & UNSEC	6,600	12,310	5,710	87%	12,400	1%	88%	12,600	12,800	13,000	13,200	Same as FY2022 Estimate (rounded)	FY2024-2027 projections based on PY + 1.5% increase
71500	Int & Pen Delinquent Taxes	1,000	1,300	300	30%	1,300	0%	30%	1,400	1,500	1,600	1,700	Same as FY2022 Estimate (rounded)	FY2024-2027 projections based on PY + 1.5% increase
<b>Total 71 - PROP TAXES</b>		<b>1,150,000</b>	<b>1,272,480</b>	<b>122,480</b>	<b>11%</b>	<b>1,272,600</b>	<b>0%</b>	<b>11%</b>	<b>1,291,800</b>	<b>1,311,300</b>	<b>1,331,100</b>	<b>1,351,200</b>		
<b>72 - SPECIAL ASSESSMENTS</b>														
72100	Special Assessment - CURRENT	11,500	11,010	(490)	-4%	11,100	1%	-3%	11,300	11,500	11,700	11,900	Same as FY2022 Estimate (rounded)	FY2024-2027 projections based on PY + 1.5% increase
<b>Total 72 - SPECIAL ASSESSMENTS</b>		<b>11,500</b>	<b>11,010</b>	<b>(490)</b>	<b>-4%</b>	<b>11,100</b>	<b>1%</b>	<b>-3%</b>	<b>11,300</b>	<b>11,500</b>	<b>11,700</b>	<b>11,900</b>		
<b>73 - GRANTS AND AIDS</b>														
73100	General Tax Levy- HOMEOWNER EXM	10,089	9,950	(139)	-1%	10,000	0.5%	-0.9%	10,200	10,400	10,600	10,800	Same as FY2022 Estimate (rounded)	FY2024-2027 projections based on PY + 1.5% increase
<b>Total 73 - GRANTS AND AIDS</b>		<b>10,089</b>	<b>9,950</b>	<b>(139)</b>	<b>-1%</b>	<b>10,000</b>	<b>1%</b>	<b>-1%</b>	<b>10,200</b>	<b>10,400</b>	<b>10,600</b>	<b>10,800</b>		
<b>76 - CONNECTION FEE</b>														
76000	Connection Fees	-	3,740	3,740	N/A	-	-100%	N/A	-	-	-	-		
<b>Total 76 - CONNECTION FEE</b>		<b>-</b>	<b>3,740</b>	<b>3,740</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	48,355	71,960	23,605	49%	72,000	0%	49%	72,000	72,000	72,000	72,000	Same as FY2022 Estimate (rounded)	
77500	Realized Gain / Loss	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
77800	Net Incr/Decr in Fair Value	-	(268,670)	(268,670)	N/A	-	100%	N/A	-	-	-	-	Not budgeted, for financial reporting only	
78000	Gain / Loss on Sales of Fixed A	-	12,750	12,750	N/A	-	-100%	N/A	-	-	-	-		
72300	Special Assessment-DELQ&PENALTY	530	750	220	42%	800	7%	51%	800	800	800	800	Same as FY2022 Estimate (rounded)	
72500	Special Assessment SU01-DLQ&PEN	10,326	16,210	5,884	57%	16,300	1%	58%	16,300	16,300	16,300	16,300	Same as FY2022 Estimate (rounded)	
79200	Worker's Comp Insurance Claim	-	-	-	N/A	-	N/A	N/A	-	-	-	-	Same as FY2022 Estimate (rounded)	
79500	Other Income	1,000	250	(750)	-75%	300	20%	-70%	300	300	300	300	Same as FY2022 Estimate (rounded)	
<b>Total 79 - OTHER INCOME</b>		<b>60,211</b>	<b>(166,750)</b>	<b>(226,961)</b>	<b>-377%</b>	<b>89,400</b>	<b>154%</b>	<b>48%</b>	<b>89,400</b>	<b>89,400</b>	<b>89,400</b>	<b>89,400</b>		
<b>Total Other Income</b>		<b>1,231,800</b>	<b>1,130,430</b>	<b>(101,370)</b>	<b>-8%</b>	<b>1,383,100</b>	<b>22%</b>	<b>12%</b>	<b>1,402,700</b>	<b>1,422,600</b>	<b>1,442,800</b>	<b>1,463,300</b>		
<b>Other Expense</b>														
<b>80 - OTHER EXPENSES</b>														
81000	Interest Expense	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
83000	Election Cost	-	-	-	N/A	-	N/A	N/A	25,000	-	25,000	-		
84000	Tax Deduction	2,685	3,300	615	23%	3,300	0%	23%	3,300	3,300	3,300	3,300	Same as FY2022 Estimate (rounded)	
<b>Total 80 - OTHER EXPENSES</b>		<b>2,685</b>	<b>3,300</b>	<b>615</b>	<b>23%</b>	<b>3,300</b>	<b>0%</b>	<b>23%</b>	<b>28,300</b>	<b>3,300</b>	<b>28,300</b>	<b>3,300</b>		
<b>Total Other Expense</b>		<b>2,685</b>	<b>3,300</b>	<b>615</b>	<b>23%</b>	<b>3,300</b>	<b>0%</b>	<b>23%</b>	<b>28,300</b>	<b>3,300</b>	<b>28,300</b>	<b>3,300</b>		
<b>Net Non-Operating Income</b>		<b>1,229,115</b>	<b>1,127,130</b>	<b>(101,985)</b>	<b>-8%</b>	<b>1,379,800</b>	<b>22%</b>	<b>12%</b>	<b>1,374,400</b>	<b>1,419,300</b>	<b>1,414,500</b>	<b>1,460,000</b>		
<b>Change In Net Position</b>		<b>\$ 283,679</b>	<b>\$ 534,120</b>	<b>\$ 250,441</b>	<b>88%</b>	<b>\$ 110,860</b>	<b>-79%</b>	<b>-61%</b>	<b>\$ 7,810</b>	<b>\$ (117,930)</b>	<b>\$ (295,410)</b>	<b>\$ (421,760)</b>		

# **RESERVE POLICY**

**CRESTLINE SANITATION DISTRICT**  
**Calculation of Reserves in Accordance with the Reserve Policy**  
**2022/2023**

**BOARD DESIGNATED RESERVES**

**1. UNRESTRICTED RESERVES**

a) **RESERVE FOR OPERATIONS**

Contingency and Operations - Six Months Operations

2022/23 Operating Budget Total	\$	4,894,040
Less:		
Depreciation		<u>569,110</u>
		4,324,930
Six Months	x	<u>6/12</u>

Contingency and Operating Reserve 2,162,465

**TOTAL RESERVE FOR OPERATIONS \$ 2,162,465**

b) **RESERVE FOR REPLACEMENT**

Property, Plant, and Equipment Replacement Reserve

Accumulated Depreciation at 6/30/22	\$	23,622,880
Reserve %	x	<u>25%    5,905,720</u>

**TOTAL RESERVE FOR REPLACEMENT 5,905,720**

c) **RESERVE FOR CATASTROPHE RESPONSE**

Cost (Excluding Land)	\$	34,116,180
Less: Accumulated Depreciation		<u>23,622,880</u>
		10,493,300
Reserve %	x	<u>25%    2,623,325</u>

**TOTAL RESERVE FOR CATASTROPHE RESPONSE 2,623,325**

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

Capital Budget Current Year		9,901,400
Less amount funded with debt financing		<u>(8,900,000)</u>

**TOTAL RESERVE FOR CAPITAL PROJECTS 1,001,400**

**TOTAL RESERVES TARGET PER RESERVE POLICY \$ 11,692,910**

**CALCULATION OF AVAILABLE RESERVES:**

Total net position as of 6/30/21		\$ 18,638,632
Estimated change in net position for FY2022		534,120
Investments in Utility Plant		
Total capital assets as of 3/31/22 (Including CIP)	\$	9,662,280
Estimated additional CIP for April-June 2022		1,500,000
Inventory		<u>14,450</u> (11,176,730)

Estimated unrestricted net position available as of 6/30/22 \$ 7,996,022

**Estimated unrestricted net position available as of 6/30/22 \$ 7,996,022**  
**Less: Total Reserves Target Per Policy 11,692,910**

**Estimated unrestricted net position over/(under) target reserves \$ (3,696,888)**

**Funded percentage of total reserves (estimated as of 6/30/22) 68%**