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# Fiscal Year 2022-2023 Annual Budget

July 1, 2022 to June 30, 2023

**Budget Draft #1 - May 4, 2022**  
*(Operating Budget and Capital Projects)*

# Crestline Sanitation District

## Fiscal Year 2022-2023 Annual Budget

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# EXECUTIVE SUMMARY

# Crestline Sanitation District

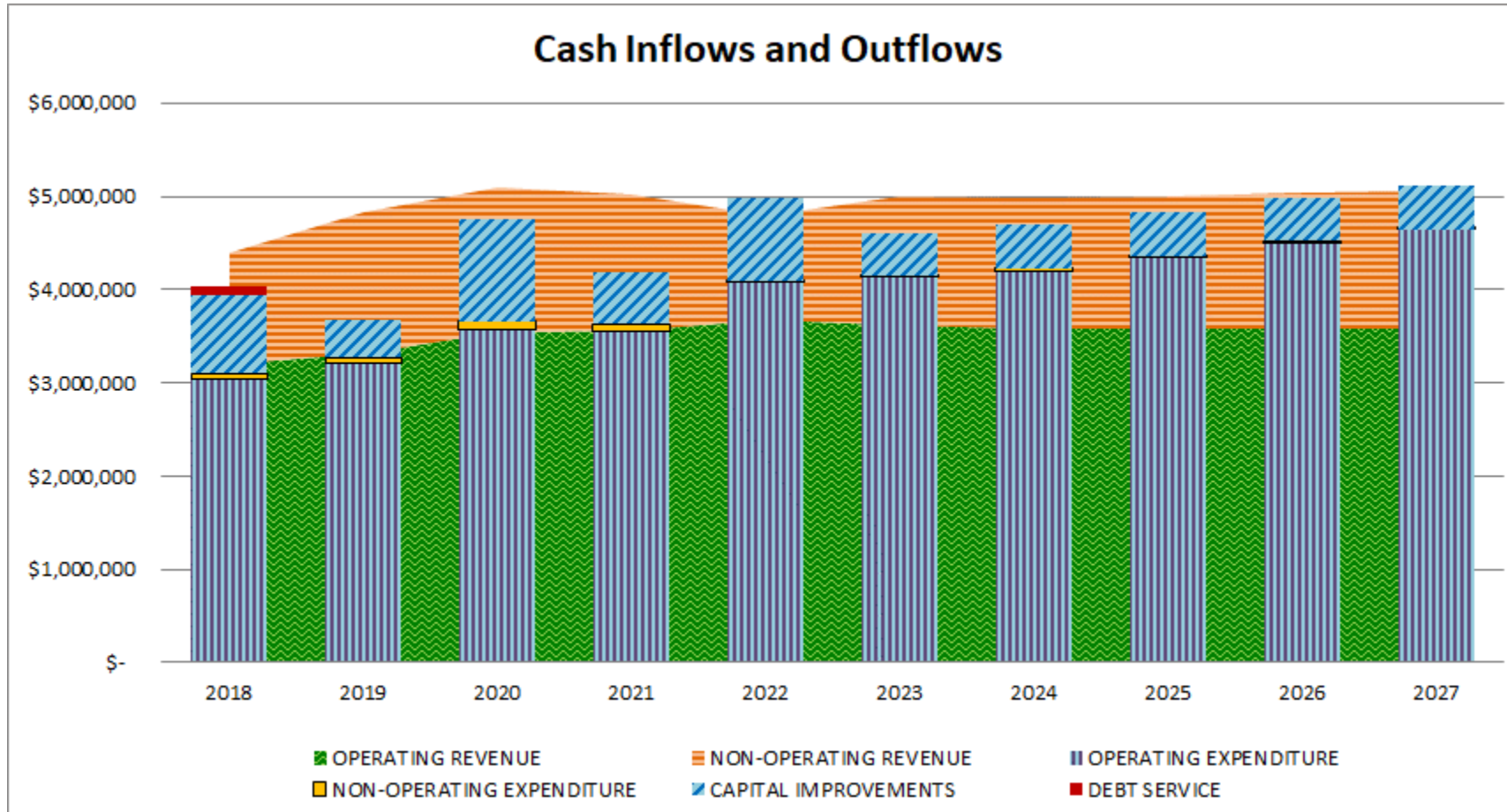
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## Fiscal Year 2022-2023 Annual Budget

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

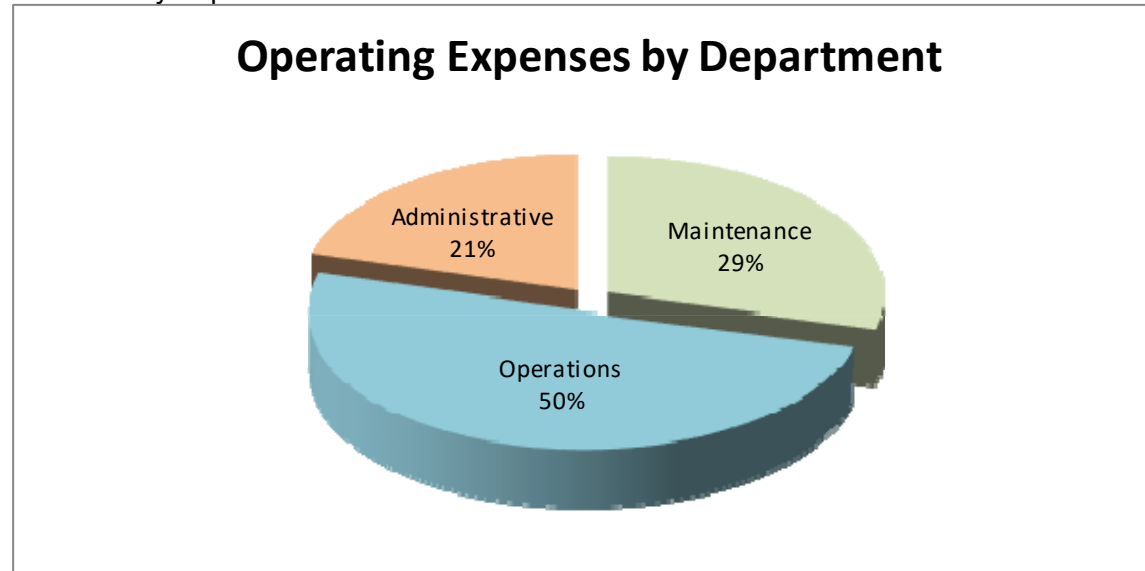
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## Operating Budget

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.

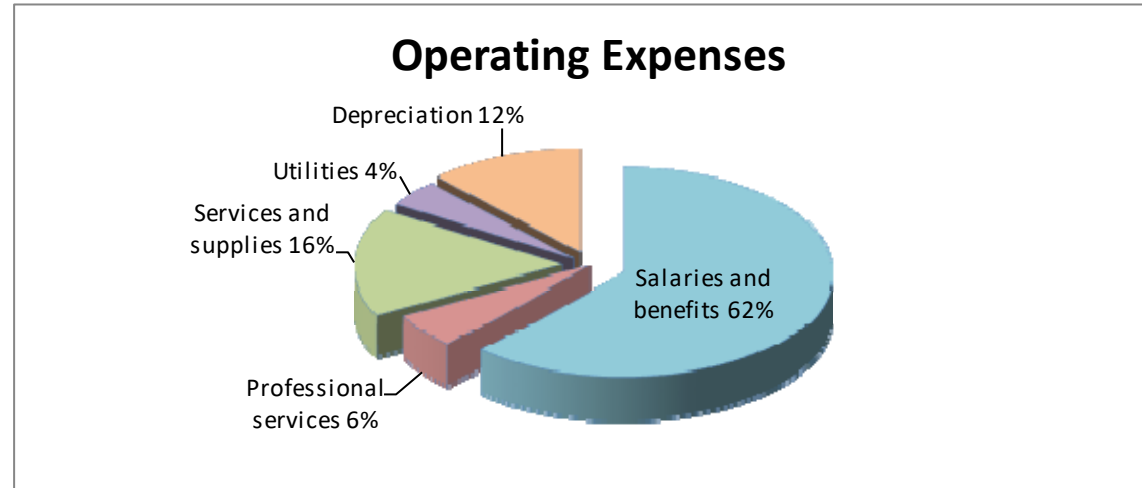
Department	2022/2023 Budget	% of Total Operating Exp
Maintenance	\$ 1,364,740	29%
Operations	2,374,570	50%
Administrative	971,180	21%
Total operating expenses	<u>\$ 4,710,490</u>	<u>100%</u>

# Crestline Sanitation District

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## Operating Expenses by Type

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

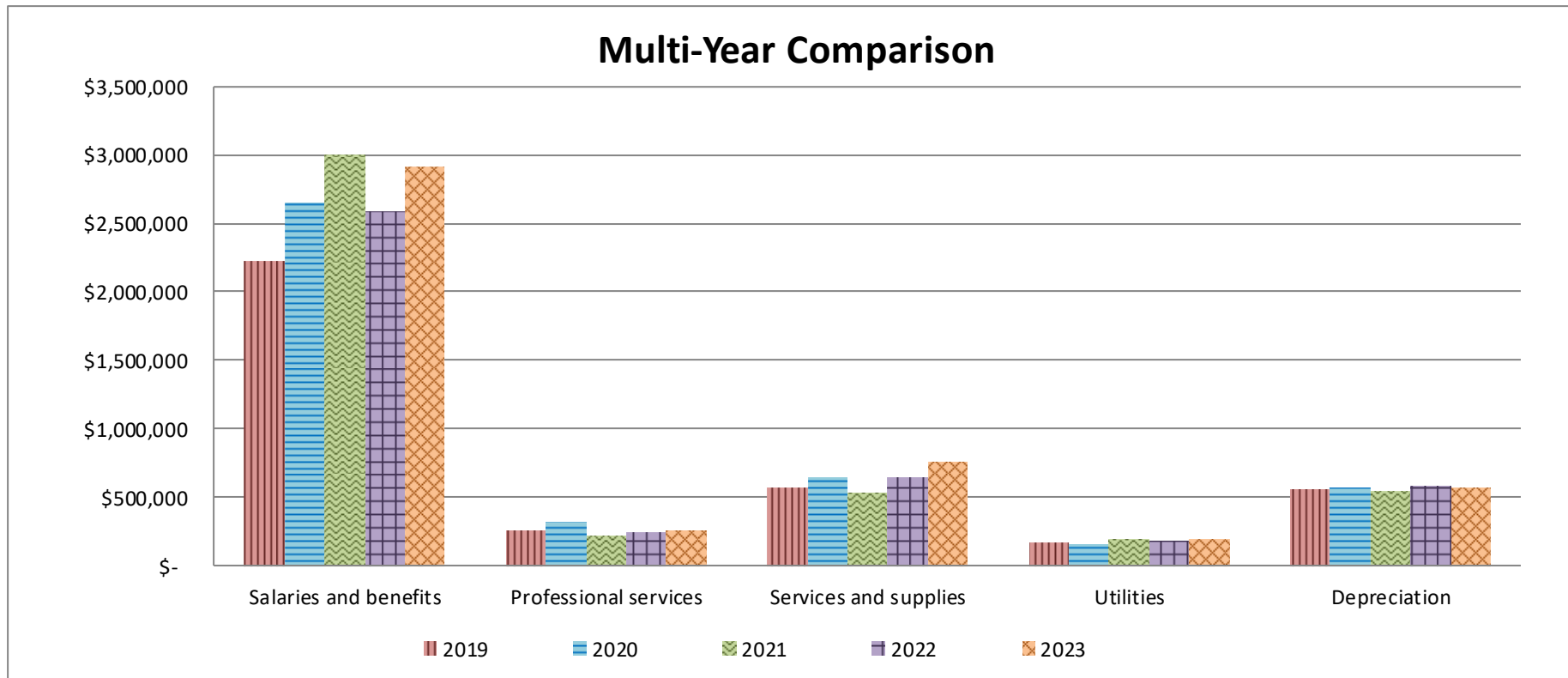


The following table details the breakdown of these expenses to each major expense category.

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	\$ 2,915,880	62%	13%
Professional services	256,820	318,199	223,510	247,990	262,620	6%	6%
Services and supplies	575,256	647,830	540,230	653,820	765,150	16%	17%
Utilities	172,263	165,995	197,038	191,940	197,730	4%	3%
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>\$ 4,710,490</b>	<b>100%</b>	<b>11%</b>

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The chart above illustrates the 5-year trend for each of the major expense categories. Salaries and benefits are projected to increase by 13% over the prior year, of which 3% is from a cost-of-living-adjustment (COLA) salaries increase, and 10% 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 decreased by 3%. Professional services are projected to increase by 6% over the estimated FY2022 amount, but the FY2023 budget amount decreased 22% 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 3% due to the CPI increase.

## Personnel

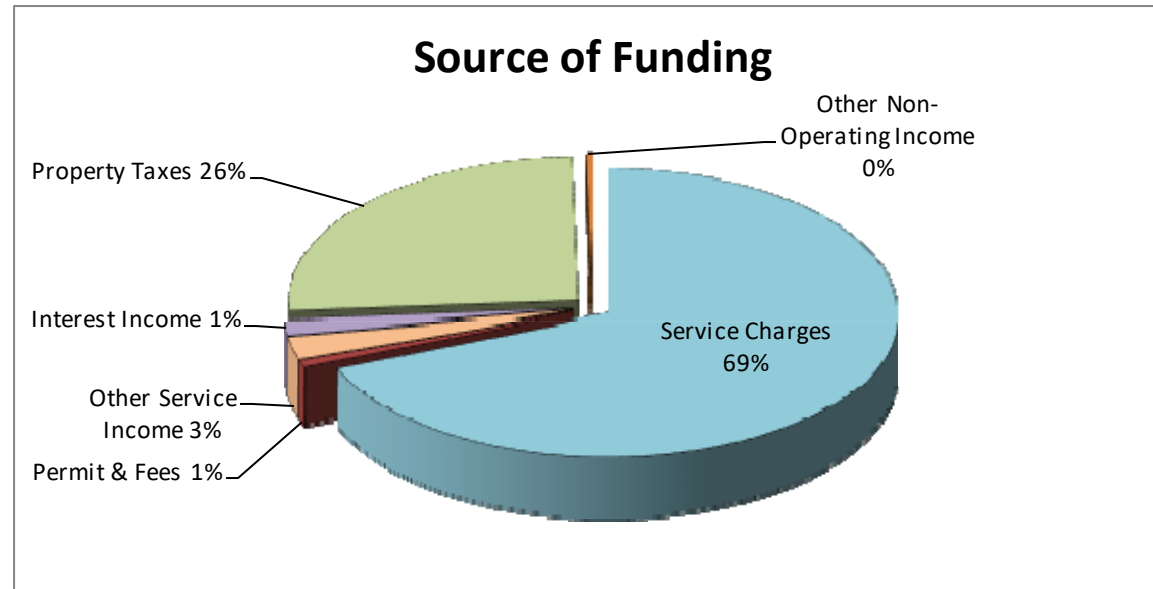
The District’s work force consists of 20 full-time positions including currently vacant positions.

# Crestline Sanitation District

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## 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>



# Crestline Sanitation District

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## 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 \$1,085,390 and net nonoperating revenues from taxes and investment earnings of \$1,379,800 for an overall net increase in net position of \$294,410.

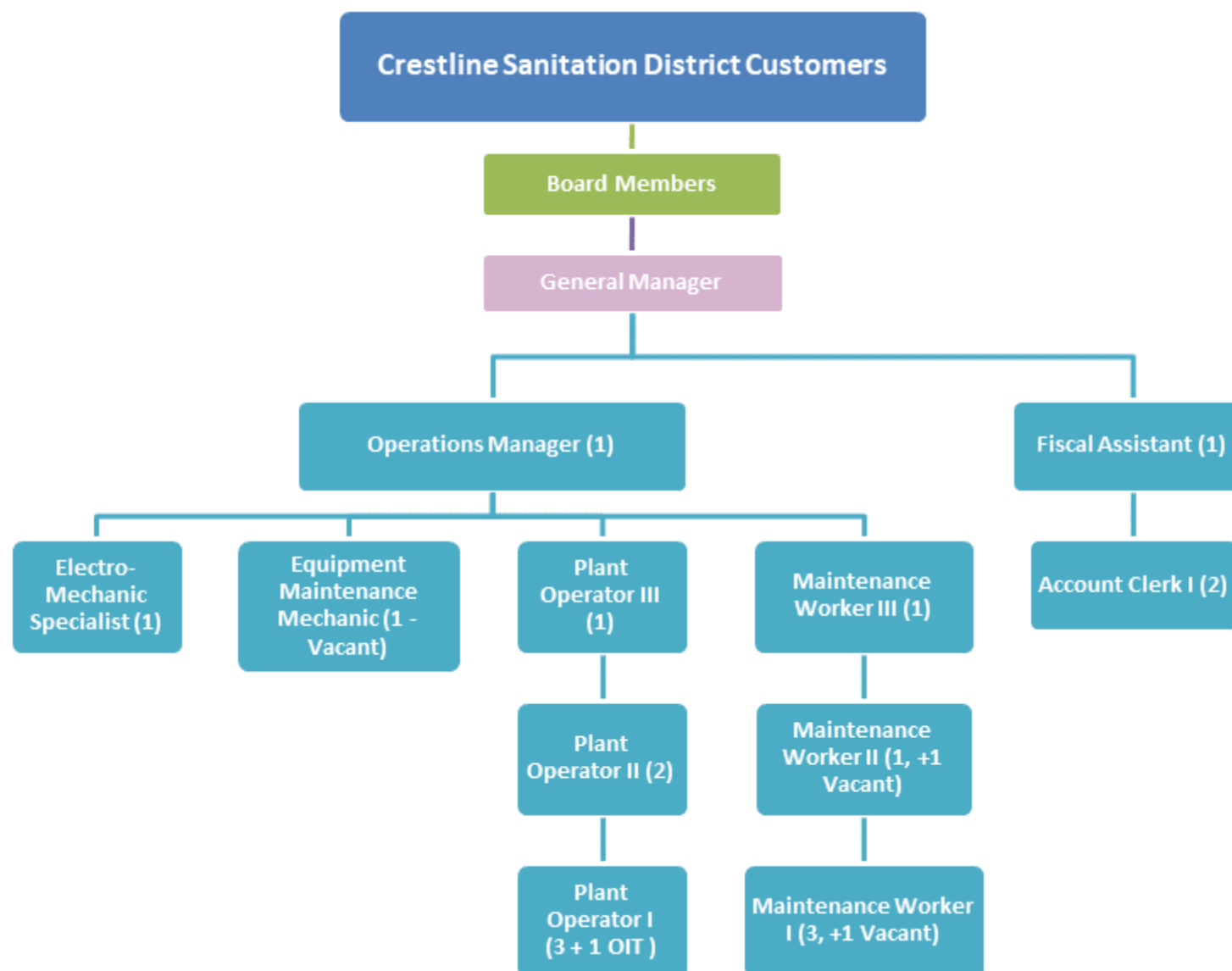
## Summary

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



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# BUDGET SUMMARY

**CRESTLINE SANITATION DISTRICT  
2022/2023 Budget Summary**

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	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	2,915,880	2,951,140	3,057,450	3,168,490	3,276,830
Professional services	223,374	256,820	318,199	223,510	247,990	262,620	270,220	278,080	286,170	294,500
Services and supplies	601,624	575,256	647,830	540,230	653,820	765,150	787,640	810,850	834,710	859,300
Utilities	168,892	172,263	165,995	197,038	191,940	197,730	203,690	209,820	216,150	222,670
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>4,710,490</b>	<b>4,798,890</b>	<b>4,960,000</b>	<b>5,127,450</b>	<b>5,293,900</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>(1,085,390)</b>	<b>(1,173,790)</b>	<b>(1,334,900)</b>	<b>(1,502,350)</b>	<b>(1,668,800)</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>\$ 294,410</b>	<b>\$ 200,610</b>	<b>\$ 84,400</b>	<b>\$ (87,850)</b>	<b>\$ (208,800)</b>
Net position - beginning of year	16,063,488	16,575,669	17,543,695	18,197,778	18,638,632	19,172,802	19,467,212	19,667,822	19,752,222	19,664,372
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	19,467,212	19,667,822	19,752,222	19,664,372
<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>\$ 19,467,212</b>	<b>\$ 19,667,822</b>	<b>\$ 19,752,222</b>	<b>\$ 19,664,372</b>	<b>\$ 19,455,572</b>
Net investment in capital assets	\$ 9,422,028	\$ 9,222,993	\$ 9,757,194	\$ 9,771,926	\$ 9,265,069	\$ 17,742,969	\$ 21,142,229	\$ 21,582,229	\$ 22,022,229	\$ 22,462,229
Unrestricted	\$ 7,153,641	\$ 8,320,702	\$ 8,440,584	\$ 8,866,706	\$ 9,907,733	\$ 1,724,243	\$ (1,474,407)	\$ (1,830,007)	\$ (2,357,857)	\$ (3,006,657)

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

## CRESTLINE SANITATION DISTRICT 2022/2023 Budget Summary

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	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	\$ 10,416,031	\$ 10,401,651	\$ 10,593,461	\$ 10,296,548	\$ 9,845,515
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	-	-	-	-	-	9,000,000	-	-	-	-
TOTAL CASH INFLOWS	4,394,860	4,826,554	5,098,313	5,023,888	4,799,540	14,008,200	5,027,800	5,047,700	5,067,900	5,088,400
OPERATING EXPENDITURES	3,154,622	3,224,007	3,788,063	3,961,850	3,681,730	4,141,380	4,212,690	4,356,200	4,505,520	4,653,300
NON-OPERATING EXPENDITURES	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	889,249	9,877,900	595,000	440,000	440,000	440,000
DEBT SERVICE - \$9M for 20 Years @1.9%	106,151	-	-	-	-	-	-	545,113	545,113	545,113
TOTAL CASH OUTFLOWS	4,158,959	3,699,210	4,971,703	4,590,667	4,574,279	14,022,580	4,835,990	5,344,613	5,518,933	5,641,713
ACCRUAL TO CASH ADJUSTMENTS	121,139	19,087	210,387	401,627	(409,431)	-	-	-	-	-
NET CHANGE IN CASH	357,040	1,146,431	336,997	834,848	(184,170)	(14,380)	191,810	(296,913)	(451,033)	(553,313)
<b>Ending Cash</b>	\$ 8,281,925	\$ 9,428,356	\$ 9,765,353	\$ 10,600,201	\$ 10,416,031	\$ 10,401,651	\$ 10,593,461	\$ 10,296,548	\$ 9,845,515	\$ 9,292,202

**CRESTLINE SANITATION DISTRICT  
2022/2023 Capital Budget**

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<b>CAPITAL PROJECTS</b>	<b>Budget 2022/23</b>	<b>Projection 2023/24</b>	<b>Projection 2024/25</b>	<b>Projection 2025/26</b>	<b>Projection 2026/27</b>	<b>Total Projected Capital Cost FY 2023-2027</b>
<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
Liquid Chlorine Transporter Trailer	15,000	-	-	-	-	15,000
Water Tender Truck (1,000 gal)	-	100,000	-	-	-	100,000
Vacuum Pump for Tanker Truck	-	-	-	-	-	-
HC & SC Steel Fire Proof 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	-	15,000	-	-	-	15,000
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
Miscellaneous Upgrades	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total Cash Funded Projects</b>	<b>877,900</b>	<b>595,000</b>	<b>440,000</b>	<b>440,000</b>	<b>440,000</b>	<b>2,792,900</b>
<b>Master Plan Projects (Cash &amp; Debt Funded)</b>						
		Estimated to be Paid 2021/22				
Engineering (Project Management & Inspection)	\$ 500,000	700,000	103,460	-	-	1,303,460
HC Biosolids Dewatering Upgrade and HC Primary Clarifier - New	1,000,000	6,900,000	2,700,800	-	-	10,600,800
<b>Total Master Plan Projects</b>	<b>\$ 1,500,000</b>	<b>7,600,000</b>	<b>2,804,260</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>\$ 8,477,900</b>	<b>\$ 3,399,260</b>	<b>\$ 440,000</b>	<b>\$ 440,000</b>	<b>\$ 440,000</b>	<b>\$ 14,697,160</b>

# BUDGET DETAIL & PROJECTIONS



# CRESTLINE SANITATION DISTRICT

## 2022/2023 Budget Detail Roll Up and Projection

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	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	1,048,220	29%	1,096,300	30%	1,140,200	31%	1,188,870	33%	1,238,990	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>1,364,740</b>	<b>38%</b>	<b>1,422,350</b>	<b>39%</b>	<b>1,476,060</b>	<b>41%</b>	<b>1,534,850</b>	<b>42%</b>	<b>1,595,400</b>	<b>44%</b>
<b>OP - Operations</b>												
51 · SALARIES & BENEFIT	1,247,704	1,229,900	1,195,670	33%	1,240,750	34%	1,284,630	35%	1,329,140	37%	1,368,940	38%
53 · PROFESSIONAL SVC	137,789	114,510	122,810	3%	126,210	3%	129,710	4%	133,310	4%	137,030	4%
54 · SERVICE AND SUPPLIES	491,402	475,090	559,280	15%	576,150	16%	593,580	16%	611,500	17%	629,930	17%
56 · UTILITIES	193,537	191,930	197,730	5%	203,690	6%	209,820	6%	216,150	6%	222,670	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>2,374,570</b>	<b>66%</b>	<b>2,454,860</b>	<b>68%</b>	<b>2,535,050</b>	<b>70%</b>	<b>2,616,930</b>	<b>72%</b>	<b>2,695,210</b>	<b>74%</b>
<b>Total Operating Expense</b>	<b>3,571,335</b>	<b>3,377,080</b>	<b>3,739,310</b>	<b>103%</b>	<b>3,877,210</b>	<b>107%</b>	<b>4,011,110</b>	<b>111%</b>	<b>4,151,780</b>	<b>115%</b>	<b>4,290,610</b>	<b>118%</b>
<b>Net Operating Income Before G&amp;A</b>	<b>3,465</b>	<b>292,020</b>	<b>(114,210)</b>		<b>(252,110)</b>		<b>(386,010)</b>		<b>(526,680)</b>		<b>(665,510)</b>	
<b>General &amp; Administrative Expense</b>												
61 · SALARIES AND BENEFIT - ADM	585,252	618,180	671,990	19%	614,090	17%	632,620	17%	650,480	18%	668,900	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	136,170	4%	140,260	4%	144,500	4%	148,870	4%	153,360	4%
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>971,180</b>	<b>27%</b>	<b>921,680</b>	<b>25%</b>	<b>948,890</b>	<b>26%</b>	<b>975,670</b>	<b>27%</b>	<b>1,003,290</b>	<b>28%</b>
<b>Net Operating Income (Deficit)</b>	<b>(945,436)</b>	<b>(593,010)</b>	<b>(1,085,390)</b>	<b>-30%</b>	<b>(1,173,790)</b>	<b>-32%</b>	<b>(1,334,900)</b>	<b>-37%</b>	<b>(1,502,350)</b>	<b>-41%</b>	<b>(1,668,800)</b>	<b>-46%</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>\$ 294,410</b>	<b>8%</b>	<b>\$ 200,610</b>	<b>6%</b>	<b>\$ 84,400</b>	<b>2%</b>	<b>\$ (87,850)</b>	<b>-2%</b>	<b>\$ (208,800)</b>	<b>-6%</b>

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

# CRESTLINE SANITATION DISTRICT

## 2022/2023 Budget Detail

DRAFT  
Subject to Change

	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>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%	422,870	39%	14%	447,330	470,500	494,980	520,710	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%	27,940	7%	6%	29,310	30,630	32,010	33,460	Per Compensation Projection - CSD Board	
51040MT	Salaries - SICK	20,364	18,040	(2,324)	-11%	23,070	28%	13%	24,390	25,660	26,980	28,370	Per Compensation Projection - CSD Board	
51050MT	Salaries - HOLIDAY	23,773	20,110	(3,663)	-15%	26,930	34%	13%	28,480	29,950	31,500	33,120	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%	10,550	15%	12%	11,130	11,670	12,250	12,850	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%	66,750	124%	97%	70,380	71,510	75,040	78,730	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%	184,300	24%	8%	194,560	204,390	214,770	225,690	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>1,048,220</b>	<b>42%</b>	<b>21%</b>	<b>1,096,300</b>	<b>1,140,200</b>	<b>1,188,870</b>	<b>1,238,990</b>		
<b>51-OP - SALARIES &amp; BENEFIT - OP</b>														
51010OP	Salaries - REG	593,772	592,580	(1,192)	0%	559,100	-6%	-6%	581,760	604,780	626,540	645,250	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%	47,300	-5%	1%	49,040	50,860	52,560	54,130	Per Compensation Projection - CSD Board	
51040OP	Salaries - SICK	32,628	27,490	(5,138)	-16%	30,880	12%	-5%	32,140	33,440	34,640	35,680	Per Compensation Projection - CSD Board	
51050OP	Salaries - HOLIDAY	38,090	37,260	(830)	-2%	36,050	-3%	-5%	37,510	39,040	40,440	41,650	Per Compensation Projection - CSD Board	
51060OP	Salaries - ON CALL / STANDBY	35,360	38,900	3,540	10%	37,990	-2%	7%	37,990	37,990	37,990	37,990	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%	14,230	10%	-5%	14,770	15,320	15,840	16,290	Per Compensation Projection - CSD Board	
51200OP	Worker's Comp	53,910	42,470	(11,440)	-21%	72,970	72%	35%	75,930	76,490	79,200	81,460	Per Compensation Projection - CSD Board	Ex Mod Factor increased from 122% to 207%
51300OP	Employee Group Insurance	141,739	143,050	1,311	1%	123,120	-14%	-13%	126,790	130,890	135,480	140,480	Per Compensation Projection - CSD Board	
51400OP	Retirement	281,945	276,140	(5,805)	-2%	263,580	-5%	-7%	274,170	284,970	295,390	304,740	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%	1,950	17%	23%	1,950	1,950	1,950	1,950	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>1,195,670</b>	<b>-3%</b>	<b>-4%</b>	<b>1,240,750</b>	<b>1,284,630</b>	<b>1,329,140</b>	<b>1,368,940</b>		

# CRESTLINE SANITATION DISTRICT

## 2022/2023 Budget Detail

DRAFT  
Subject to Change

	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%	10,000	100%	-50%	10,000	10,000	10,000	10,000	Per management	
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>122,810</b>	<b>7%</b>	<b>-11%</b>	<b>126,210</b>	<b>129,710</b>	<b>133,310</b>	<b>137,030</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	
54090MT	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 + \$150 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%	34,660	3%	28%	35,700	36,780	37,890	39,030	3% 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 + \$150 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
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

# CRESTLINE SANITATION DISTRICT

## 2022/2023 Budget Detail

DRAFT  
Subject to Change

	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>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>491,402</b>	<b>475,090</b>	<b>(16,312)</b>	<b>-3%</b>	<b>559,280</b>	<b>18%</b>	<b>14%</b>	<b>576,150</b>	<b>593,580</b>	<b>611,500</b>	<b>629,930</b>		
<b>56 · UTILITIES - OP</b>													
56100OP Telephone	59,069	58,710	(359)	-1%	60,480	3%	2%	62,300	64,170	66,100	68,090	3% CPI increase from FY2022 Estimated YE	
56210OP Utilities - Electric	110,298	108,010	(2,288)	-2%	111,260	3%	1%	114,600	118,040	121,590	125,240	3% CPI increase from FY2022 Estimated YE	
56220OP Utilities - Gas	4,587	5,930	1,343	29%	6,110	3%	33%	6,300	6,490	6,690	6,900	3% CPI increase from FY2022 Estimated YE	
56230OP Utilities - Water	10,836	10,440	(396)	-4%	10,760	3%	-1%	11,090	11,430	11,780	12,140	3% CPI increase from FY2022 Estimated YE	
56240OP Utilities - Trash	6,391	6,350	(41)	-1%	6,550	3%	2%	6,750	6,960	7,170	7,390	3% CPI increase from FY2022 Estimated YE	
56300OP Refuse Disposal	2,356	2,490	134	6%	2,570	3%	9%	2,650	2,730	2,820	2,910	3% 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>197,730</b>	<b>3%</b>	<b>2%</b>	<b>203,690</b>	<b>209,820</b>	<b>216,150</b>	<b>222,670</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>3,739,310</b>	<b>11%</b>	<b>5%</b>	<b>3,877,210</b>	<b>4,011,110</b>	<b>4,151,780</b>	<b>4,290,610</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>(114,210)</b>	<b>-139%</b>	<b>-3396%</b>	<b>(252,110)</b>	<b>(386,010)</b>	<b>(526,680)</b>	<b>(665,510)</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%	700	15%	75%	720	740	760	780	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>671,990</b>	<b>9%</b>	<b>15%</b>	<b>614,090</b>	<b>632,620</b>	<b>650,480</b>	<b>668,900</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

DRAFT  
Subject to Change

		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>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%	30,610	3%	4%	31,530	32,480	33,460	34,470	3% CPI increase from FY2022 Estimated YE	
<b>Total 63 · PROFESSIONAL SVC - ADM</b>		<b>194,150</b>	<b>129,950</b>	<b>(64,200)</b>	<b>-33%</b>	<b>136,170</b>	<b>5%</b>	<b>-30%</b>	<b>140,260</b>	<b>144,500</b>	<b>148,870</b>	<b>153,360</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>971,180</b>	<b>10%</b>	<b>2%</b>	<b>921,680</b>	<b>948,890</b>	<b>975,670</b>	<b>1,003,290</b>		
<b>Net Operating Income (Deficit)</b>		<b>(945,436)</b>	<b>(593,010)</b>	<b>352,426</b>	<b>-37%</b>	<b>(1,085,390)</b>	<b>-83%</b>	<b>-15%</b>	<b>(1,173,790)</b>	<b>(1,334,900)</b>	<b>(1,502,350)</b>	<b>(1,668,800)</b>		

# CRESTLINE SANITATION DISTRICT 2022/2023 Budget Detail

DRAFT  
Subject to Change

		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	-	-	-	-		
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>\$ 294,410</b>	<b>-45%</b>	<b>4%</b>	<b>\$ 200,610</b>	<b>\$ 84,400</b>	<b>\$ (87,850)</b>	<b>\$ (208,800)</b>		

# RESERVE POLICY

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

**DRAFT**  
**Subject to Change**

**BOARD DESIGNATED RESERVES**

**1. UNRESTRICTED RESERVES**

a) **RESERVE FOR OPERATIONS**

Contingency and Operations - Six Months Operations

2022/23 Operating Budget Total	\$	4,710,490
Less:		
Depreciation		<u>569,110</u>
		4,141,380
Six Months	x	<u>6/12</u>

Contingency and Operating Reserve 2,070,690

**TOTAL RESERVE FOR OPERATIONS \$ 2,070,690**

b) **RESERVE FOR REPLACEMENT**

Property, Plant, and Equipment Replacement Reserve

Accumulated Depreciation at 6/30/22	\$	23,622,880
Reserve %	x	<u>25%</u> <span style="margin-left: 20px;"><u>5,905,720</u></span>

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

c) **RESERVE FOR CATASTROPHE RESPONSE**

Cost (Excluding Land)	\$	33,251,180
Less: Accumulated Depreciation		<u>23,622,880</u>
		9,628,300
Reserve %	x	<u>25%</u> <span style="margin-left: 20px;"><u>2,407,075</u></span>

**TOTAL RESERVE FOR CATASTROPHE RESPONSE 2,407,075**

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

Capital Budget Current Year		8,477,900
Less amount funded with debt financing		<u>(6,900,000)</u>

**TOTAL RESERVE FOR CAPITAL PROJECTS 1,577,900**

**TOTAL RESERVES TARGET PER RESERVE POLICY \$ 11,961,385**

**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 Apr-Jun '22		635,000
Inventory		<u>14,450</u> <span style="margin-left: 20px;"><u>(10,311,730)</u></span>
Estimated unrestricted net position available as of 6/30/22		<u>\$ 8,861,022</u>
<b>Estimated unrestricted net position available as of 6/30/22</b>		<b>\$ 8,861,022</b>
<b>Less: Total Reserves Target Per Policy</b>		<b><u>11,961,385</u></b>
<b>Estimated unrestricted net position over/(under) target reserves</b>		<b><u>\$ (3,100,363)</u></b>
<b>Funded percentage of total reserves (estimated as of 6/30/22)</b>		<b>74%</b>