

# CRESTLINE SANITATION DISTRICT 2022/2023 Budget Detail

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5%		2023				1.03 2024			1.03 2025	1.03 2026	1.03 2027	1.03 2028	Notes	Comments
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection		
<b>Operating Income/Expense</b>														
<b>Income</b>														
<b>40 - REVENUE</b>														
41000	Sewer Service Fees	\$ 3,351,100	3,351,460	\$ 360	0%	\$ 3,624,300	8%	8%	\$ 3,624,300	\$ 3,624,300	\$ 3,624,300	\$ 3,624,300	Same rate as November 2019	\$52.82 x 5,287 EDU x 12 months
42000	Sewer Penalties	108,100	120,970	12,870	12%	121,000	0%	12%	121,000	121,000	121,000	121,000	Same as FY2023 Estimate (rounded)	
43000	Pumped Waste Permits	36,400	35,230	(1,170)	-3%	35,300	0%	-3%	35,300	35,300	35,300	35,300	Same as FY2023 Estimate (rounded)	
44000	Permit & Inspection Fees	1,600	970	(630)	-39%	1,000	3%	-38%	1,000	1,000	1,000	1,000	Same as FY2023 Estimate (rounded)	
46000	Cleghorn State Reimbursement	120,000	143,250	23,250	19%	120,000	-16%	0%	120,000	120,000	120,000	120,000	Same as FY2023 Budget	
47000	Pilot Rock Camp Fee	7,800	9,960	2,160	28%	7,800	-22%	0%	7,800	7,800	7,800	7,800	Same as FY2023 Budget	\$650 x 12 months
48000	Other Service Fees	100	200	100	100%	200	0%	100%	200	200	200	200	Same as FY2023 Estimate (rounded)	
49000	Other Charges	-	10	10	N/A	-	-100%	N/A	-	-	-	-		
<b>Total 40 - REVENUE</b>		<b>3,625,100</b>	<b>3,662,050</b>	<b>36,950</b>	<b>1%</b>	<b>3,909,600</b>	<b>7%</b>	<b>8%</b>	<b>3,909,600</b>	<b>3,909,600</b>	<b>3,909,600</b>	<b>3,909,600</b>		
<b>Cost of Services Provided</b>														
<b>51-MT - Salaries &amp; Benefit - MAINT</b>														
51010MT	Salaries - REG	415,850	301,450	(114,400)	-28%	432,450	43%	4%	460,230	489,490	517,420	541,700	Per Compensation Projection - CSD Board	
51020MT	Salaries - OT	500	2,880	2,380	476%	500	-83%	0%	520	540	560	580	Same as FY2023 Budget	
51030MT	Salaries - VAC	27,630	17,380	(10,250)	-37%	25,960	49%	-6%	27,400	28,920	30,380	31,680	Per Compensation Projection - CSD Board	
51040MT	Salaries - SICK	22,700	19,160	(3,540)	-16%	23,460	22%	3%	24,960	26,540	28,050	29,360	Per Compensation Projection - CSD Board	
51050MT	Salaries - HOLIDAY	26,500	17,900	(8,600)	-32%	27,390	53%	3%	29,140	30,980	32,740	34,270	Per Compensation Projection - CSD Board	
51060MT	Salaries - ON CALL / STANDBY	26,900	24,840	(2,060)	-8%	26,900	8%	0%	26,900	26,900	26,900	26,900	Per Compensation Projection - CSD Board	
51070MT	Salaries - CALL BACK	2,000	2,250	250	13%	2,000	-11%	0%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board	
51100MT	Payroll Tax	10,390	7,570	(2,820)	-27%	10,720	42%	3%	11,370	12,060	12,710	13,280	Per Compensation Projection - CSD Board	
51150MT	Unemployment Expense	3,200	800	(2,400)	-75%	3,200	300%	0%	3,200	3,200	3,200	3,200	Per Compensation Projection - CSD Board	
51200MT	Worker's Comp	65,720	52,400	(13,320)	-20%	49,800	-5%	-24%	52,810	54,240	57,180	59,740	Per Compensation Projection - CSD Board	Ex Mod Factor decreased from 207% to 152%
51300MT	Employee Group Insurance	130,060	89,130	(40,930)	-31%	105,570	18%	-19%	107,990	110,700	113,720	116,040	Per Compensation Projection - CSD Board	
51400MT	Retirement	181,690	132,090	(49,600)	-27%	173,080	31%	-5%	183,850	195,200	206,150	215,830	Per Compensation Projection - CSD Board	Per SBCERA, flex dollars, standby, oncall, callouts are no longer pensionable as of 07/30/20
51500MT	Seasonal MT Workers-MT	120,000	40,230	(79,770)	-66%	41,440	3%	-65%	42,690	43,980	45,300	46,660	4 workers - 9 months per budget workshop	
51600MT	Nationwide ER Match (457)	3,150	3,380	230	7%	3,300	-2%	5%	3,300	3,300	3,300	3,300	Per Compensation Projection - CSD Board	
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>		<b>1,036,290</b>	<b>711,460</b>	<b>(324,830)</b>	<b>-31%</b>	<b>925,770</b>	<b>30%</b>	<b>-11%</b>	<b>976,360</b>	<b>1,028,050</b>	<b>1,079,610</b>	<b>1,124,540</b>		
<b>51-OP - SALARIES &amp; BENEFIT - OP</b>														
51010OP	Salaries - REG	611,660	597,360	(14,300)	-2%	615,490	3%	1%	649,330	678,180	705,150	733,260	Per Compensation Projection - CSD Board	
51020OP	Salaries - OT	6,500	5,500	(1,000)	-15%	6,500	18%	0%	6,700	6,900	7,110	7,320	Same as FY2023 Budget	
51030OP	Salaries - VAC	50,900	55,470	4,570	9%	47,950	-14%	-6%	50,380	52,530	54,580	56,730	Per Compensation Projection - CSD Board	
51040OP	Salaries - SICK	33,760	33,280	(480)	-1%	33,780	2%	0%	35,640	37,260	38,750	40,300	Per Compensation Projection - CSD Board	
51050OP	Salaries - HOLIDAY	39,410	35,780	(3,630)	-9%	39,430	10%	0%	41,600	43,500	45,240	47,050	Per Compensation Projection - CSD Board	
51060OP	Salaries - ON CALL / STANDBY	40,630	41,010	380	1%	40,630	-1%	0%	40,630	40,630	40,630	40,630	Per Compensation Projection - CSD Board	
51070OP	Salaries - Call Back	2,000	5,460	3,460	173%	2,000	-63%	0%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board	
51100OP	Payroll Tax	15,530	13,420	(2,110)	-14%	15,550	16%	0%	16,350	17,040	17,690	18,360	Per Compensation Projection - CSD Board	
51200OP	Worker's Comp	81,190	90,850	9,660	12%	61,820	-32%	-24%	64,940	65,370	67,590	69,900	Per Compensation Projection - CSD Board	Ex Mod Factor decreased from 207% to 152%
51300OP	Employee Group Insurance	139,050	143,820	4,770	3%	135,840	-6%	-2%	139,610	143,820	148,530	152,750	Per Compensation Projection - CSD Board	
51400OP	Retirement	283,670	255,900	(27,770)	-10%	263,450	3%	-7%	277,810	290,480	302,600	315,260	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)	2,080	2,160	80	4%	1,500	-31%	-28%	1,500	1,500	1,500	1,500	Per Compensation Projection - CSD Board	
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>		<b>1,306,380</b>	<b>1,280,010</b>	<b>(26,370)</b>	<b>-2%</b>	<b>1,263,940</b>	<b>-1%</b>	<b>-3%</b>	<b>1,326,490</b>	<b>1,379,210</b>	<b>1,431,370</b>	<b>1,485,060</b>		

# CRESTLINE SANITATION DISTRICT

## 2022/2023 Budget Detail

5%		2023				1.03		1.03		1.03		1.03		1.03			
		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>53-MT · PROFESSIONAL SVC-MAINT</b>																	
53300MT	Engineering	-	-	-	N/A	-	N/A	N/A	-	-	-	-	No Engineering Expected for Maintenance				
53400MT	Laboratory Analysis	-	-	-	N/A	-	N/A	N/A	-	-	-	-	No Laboratory Analysis Expected for Maint				
53900MT	Other Professional Svc	3,640	3,490	(150)	-4%	3,600	3%	-1%	3,710	3,830	3,950	4,070	3% CPI increase from FY2023 Estimated YE	Drug Test, DMV Medical, Underground Svc Alert			
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>		<b>3,640</b>	<b>3,490</b>	<b>(150)</b>	<b>-4%</b>	<b>3,600</b>	<b>3%</b>	<b>-1%</b>	<b>3,710</b>	<b>3,830</b>	<b>3,950</b>	<b>4,070</b>					
<b>53-OP · PROFESSIONAL SVC - OP</b>																	
53300OP	Engineering	20,000	12,170	(7,830)	-39%	20,000	64%	0%	20,000	20,000	20,000	20,000	Per management, same as PY budget				
53400OP	Laboratory Analysis	55,840	56,810	970	2%	58,520	3%	5%	60,280	62,090	63,960	65,880	3% CPI increase from FY2023 Estimated YE				
53700OP	Permits & Fees	54,950	53,370	(1,580)	-3%	54,980	3%	0%	56,630	58,330	60,080	61,890	3% CPI increase from FY2023 Estimated YE	Due to rising costs			
53900OP	Other Professional	2,020	1,440	(580)	-29%	1,490	3%	-26%	1,540	1,590	1,640	1,690	3% CPI increase from FY2023 Estimated YE	DMV Medical, CEQA review and support			
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>		<b>132,810</b>	<b>123,790</b>	<b>(9,020)</b>	<b>-7%</b>	<b>134,990</b>	<b>9%</b>	<b>2%</b>	<b>138,450</b>	<b>142,010</b>	<b>145,680</b>	<b>149,460</b>					
<b>54-MT · SERVICE AND SUPPLIES - MAINT</b>																	
54060MT	Equipment Rental	1,290	820	(470)	-36%	850	4%	-34%	880	910	940	970	3% CPI increase from FY2023 Estimated YE				
54080MT	Clothing & Laundry	11,900	13,510	1,610	14%	13,920	3%	17%	14,340	14,780	15,230	15,690	3% CPI increase from FY2023 Estimated YE	\$135 x 52 wks + \$200 x 9 Boots + \$150 x 9 Winter Allowance			
54170MT	Repairs & Maint. - Auto	12,870	27,360	14,490	113%	28,190	3%	119%	29,040	29,920	30,820	31,750	3% CPI increase from FY2023 Estimated YE				
54182MT	Maintenance of Equipment	14,230	12,970	(1,260)	-9%	13,360	3%	-6%	13,770	14,190	14,620	15,060	3% CPI increase from FY2023 Estimated YE	Due to CIP's reduce amount			
54184MT	Maintenance of Structures	3,650	2,310	(1,340)	-37%	2,380	3%	-35%	2,460	2,540	2,620	2,700	3% CPI increase from FY2023 Estimated YE				
54200MT	Small Tools	1,270	1,990	720	57%	2,050	3%	61%	2,120	2,190	2,260	2,330	3% CPI increase from FY2023 Estimated YE				
54210MT	Supplies - Shop	2,080	2,410	330	16%	2,490	3%	20%	2,570	2,650	2,730	2,820	3% CPI increase from FY2023 Estimated YE				
54220MT	Supplies - Field	1,860	1,430	(430)	-23%	1,480	3%	-20%	1,530	1,580	1,630	1,680	3% CPI increase from FY2023 Estimated YE				
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>		<b>49,150</b>	<b>62,800</b>	<b>13,650</b>	<b>28%</b>	<b>64,720</b>	<b>3%</b>	<b>32%</b>	<b>66,710</b>	<b>68,760</b>	<b>70,850</b>	<b>73,000</b>					
<b>54-OP · SERVICE AND SUPPLIES - OP</b>																	
54021OP	Auto Expense - Fuel	35,670	38,550	2,880	8%	40,870	6%	15%	42,100	43,370	44,680	46,030	6% CPI increase from FY2022 Estimated YE				
54022OP	Auto Expense - Mileage	-	-	-	N/A	-	-	-	-	-	-	-	3% CPI increase from FY2023 Estimated YE				
54023OP	Auto Expense - General	10,570	10,500	(70)	-1%	10,820	3%	2%	11,150	11,490	11,840	12,200	3% CPI increase from FY2023 Estimated YE				
54030OP	Communication	3,270	4,680	1,410	43%	4,830	3%	48%	4,980	5,130	5,290	5,450	3% CPI increase from FY2023 Estimated YE	Pager only			
54040OP	Due & Subscription	360	120	(240)	-67%	130	8%	-64%	140	150	160	170	3% CPI increase from FY2023 Estimated YE				
54050OP	Equipment Purchase	4,550	2,570	(1,980)	-44%	2,650	3%	-42%	2,730	2,820	2,910	3,000	3% CPI increase from FY2023 Estimated YE				
54060OP	Equipment Rental	10,600	7,450	(3,150)	-30%	7,680	3%	-28%	7,920	8,160	8,410	8,670	3% CPI increase from FY2023 Estimated YE				
54070OP	Insurance	129,130	101,060	(28,070)	-22%	155,236	54%	20%	159,900	164,700	169,650	174,740	Per SDRMA 2023-24 estimate				
54075OP	Insurance - Vehicle	37,990	37,250	(740)	-2%	38,370	3%	1%	39,530	40,720	41,950	43,210	3% CPI increase from FY2023 Estimated YE				
54080OP	Clothing & Laundry	12,110	11,960	(150)	-1%	12,480	4%	3%	12,860	13,250	13,650	14,060	3% CPI increase from FY2023 Budget	\$120 x 52 weeks + \$200 x 8 boots + 3% CPI increase			
54090OP	Lodge / Meals	1,860	670	(1,190)	-64%	1,920	187%	3%	1,980	2,040	2,110	2,180	3% CPI increase from FY2023 Budget				
54100OP	Misc Expense	120	40	(80)	-67%	130	225%	8%	140	150	160	170	3% CPI increase from FY2023 Budget				
54182OP	Maintenance of Equipment	87,710	74,230	(13,480)	-15%	76,460	3%	-13%	78,760	81,130	83,570	86,080	3% CPI increase from FY2023 Estimated YE				
54184OP	Maintenance of Structures	35,670	13,480	(22,190)	-62%	13,890	3%	-61%	14,310	14,740	15,190	15,650	3% CPI increase from FY2023 Estimated YE				
54185OP	Membership	32,750	34,910	2,160	7%	35,960	3%	10%	37,040	38,160	39,310	40,490	3% CPI increase from FY2023 Estimated YE	3% CPI increase + \$5000 (LAFCO fee changed from \$5,000 to \$10,000)			
54190OP	Safety Equipment	6,480	5,250	(1,230)	-19%	5,410	3%	-17%	5,580	5,750	5,930	6,110	3% CPI increase from FY2023 Estimated YE	Comparing spent vs. budget			
54200OP	Small Tools	790	1,150	360	46%	10,000	770%	1166%	10,300	10,610	10,930	11,260	3% CPI increase from FY2023 Estimated YE	Replacement tools needed for broken tools			
54220OP	Supplies	3,940	3,800	(140)	-4%	3,920	3%	-1%	4,040	4,170	4,300	4,430	3% CPI increase from FY2023 Estimated YE	Comparing spent vs. budget			
54310OP	Special Dept - Chlorine / Salt	29,540	32,810	3,270	11%	33,800	3%	14%	34,820	35,870	36,950	38,060	3% CPI increase from FY2023 Estimated YE				
54320OP	Special Dept - Sludge /Chemical	52,950	48,150	(4,800)	-9%	49,600	3%	-6%	51,090	52,630	54,210	55,840	3% CPI increase from FY2023 Estimated YE	Sludge \$60 x 595 tons + Hydrogen Peroxide \$7,000 + Hydrofloc \$870*12months			
54330OP	Special Dept - Oxygen/Propane	9,230	5,840	(3,390)	-37%	6,020	3%	-35%	6,210	6,400	6,600	6,800	3% CPI increase from FY2023 Estimated YE				

# CRESTLINE SANITATION DISTRICT 2022/2023 Budget Detail

		5%				1.03		1.03	1.03	1.03	1.03			
		2023				2024		2025	2026	2027	2028	Notes	Comments	
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection		
543400P	Special Dept - Emergency	35,000	11,670	(23,330)	-67%	35,000	200%	0%	36,050	37,140	38,260	39,410	Same as FY2023 Budget	Comparing spent vs. budget
544000P	Training	20,000	9,470	(10,530)	-53%	20,000	111%	0%	20,600	21,220	21,860	22,520	Same as FY2023 Budget	Training for New Staff, and Promoting Staff
<b>Total 54-OP - SERVICE AND SUPPLIES - OP</b>		<b>560,290</b>	<b>455,610</b>	<b>(104,680)</b>	<b>-19%</b>	<b>565,176</b>	<b>24%</b>	<b>1%</b>	<b>582,230</b>	<b>599,800</b>	<b>617,920</b>	<b>636,530</b>		
<b>56 - UTILITIES - OP</b>														
561000P	Telephone	61,650	60,770	(880)	-1%	66,850	10%	8%	68,860	70,930	73,060	75,260	10% CPI increase from FY2023 Estimated YE	
562100P	Utilities - Electric	113,420	131,220	17,800	16%	144,350	10%	27%	148,690	153,160	157,760	162,500	10% CPI increase from FY2023 Estimated YE	
562200P	Utilities - Gas	6,230	10,730	4,500	72%	11,810	10%	90%	12,170	12,540	12,920	13,310	10% CPI increase from FY2023 Estimated YE	
562300P	Utilities - Water	10,970	10,230	(740)	-7%	11,260	10%	3%	11,600	11,950	12,310	12,680	10% CPI increase from FY2023 Estimated YE	
562400P	Utilities - Trash	6,670	6,970	300	4%	7,670	10%	15%	7,910	8,150	8,400	8,660	10% CPI increase from FY2023 Estimated YE	
563000P	Refuse Disposal	2,620	1,290	(1,330)	-51%	1,420	10%	-46%	1,470	1,520	1,570	1,620	10% CPI increase from FY2023 Estimated YE	
<b>Total 56 - UTILITIES - OP</b>		<b>201,560</b>	<b>221,210</b>	<b>19,650</b>	<b>10%</b>	<b>243,360</b>	<b>10%</b>	<b>21%</b>	<b>250,700</b>	<b>258,250</b>	<b>266,020</b>	<b>274,030</b>		
<b>59-MT - Depreciation - MAINT</b>														
59100MT	Depreciation Expense	263,730	252,310	(11,420)	-4%	263,730	5%	0%	271,650	279,800	288,200	296,850	Per RAMS updated 4/10/23	Next Year Depreciation Amount + \$20,000
<b>Total 59-MT - Depreciation - MAINT</b>		<b>263,730</b>	<b>252,310</b>	<b>(11,420)</b>	<b>-4%</b>	<b>263,730</b>	<b>5%</b>	<b>0%</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	299,080	305,940	6,860	2%	280,530	-8%	-6%	288,950	297,620	306,550	315,750	Per RAMS updated 4/10/23	Next Year Depreciation Amount + \$45,000
<b>Total 59-OP - DEPR &amp; AMORT - OP</b>		<b>299,080</b>	<b>305,940</b>	<b>6,860</b>	<b>2%</b>	<b>280,530</b>	<b>-8%</b>	<b>-6%</b>	<b>288,950</b>	<b>297,620</b>	<b>306,550</b>	<b>315,750</b>		
<b>Total Cost of Services Provided</b>		<b>3,852,930</b>	<b>3,416,620</b>	<b>(436,310)</b>	<b>-11%</b>	<b>3,745,816</b>	<b>10%</b>	<b>-3%</b>	<b>3,905,250</b>	<b>4,057,330</b>	<b>4,210,150</b>	<b>4,359,290</b>		
<b>Net Operating Income Before G&amp;A</b>		<b>(227,830)</b>	<b>245,430</b>	<b>473,260</b>	<b>-208%</b>	<b>163,784</b>	<b>-33%</b>	<b>172%</b>	<b>4,350</b>	<b>(147,730)</b>	<b>(300,550)</b>	<b>(449,690)</b>		
<b>General &amp; Administrative Expense</b>														
<b>61 - SALARIES AND BENEFIT - ADM</b>														
61010	Salaries - REG ADM	387,670	378,710	(8,960)	-2%	313,090	-17%	-19%	344,910	370,110	396,280	420,950	Per Compensation Projection - CSD Board	
61020	Salaries - OT ADM	630	2,080	1,450	230%	2,150	3%	241%	2,210	2,280	2,350	2,420	3% CPI increase from FY2023 Estimated YE	
61030	Salaries - VAC ADM	49,830	22,870	(26,960)	-54%	43,690	91%	-12%	46,910	50,200	53,560	56,880	Per Compensation Projection - CSD Board	
61040	Salaries - SICK ADM	8,380	15,120	6,740	80%	10,450	-31%	25%	11,280	12,150	13,080	13,930	Per Compensation Projection - CSD Board	
61050	Salaries - HOLIDAY ADM	19,480	18,220	(1,260)	-6%	19,740	8%	1%	13,160	14,190	15,270	16,270	Per Compensation Projection - CSD Board	Includes General Manager holiday pay
61100	Payroll Tax - ADM	12,020	10,720	(1,300)	-11%	11,220	5%	-7%	12,900	13,850	14,820	15,750	Per Compensation Projection - CSD Board	
61200	Worker's Comp - ADM	4,240	4,120	(120)	-3%	3,110	-25%	-27%	3,350	3,480	3,720	3,960	Per Compensation Projection - CSD Board	Ex Mod Factor decreased from 207% to 152%
61300	Employee Group Insurance - ADM	67,430	70,740	3,310	5%	66,720	-6%	-1%	70,310	71,470	71,490	71,520	Per Compensation Projection - CSD Board	Includes Admin Staff & 4 Retirees
61400	Retirement - ADM	119,520	111,430	(8,090)	-7%	139,790	25%	17%	150,630	161,900	173,630	184,940	Per Compensation Projection - CSD Board	Per SBCERA, flex dollars, standby, oncall, callouts are no longer pensionable as of 07/30/20
61600	Nationwide - ER Match	2,720	2,440	(280)	-10%	2,860	17%	5%	2,860	2,860	2,860	2,860	Per Compensation Projection - CSD Board	
<b>Total 61 - SALARIES AND BENEFIT - ADM</b>		<b>671,920</b>	<b>636,450</b>	<b>(35,470)</b>	<b>-5%</b>	<b>612,820</b>	<b>-4%</b>	<b>-9%</b>	<b>658,520</b>	<b>702,490</b>	<b>747,060</b>	<b>789,480</b>		
<b>62 - BOARD EXPENSES</b>														
62100	Board Director's Fee	18,000	11,400	(6,600)	-37%	18,000	58%	0%	18,000	18,000	18,000	18,000	\$300 x 5 Board members x 12 months	
62200	Board Exp - Auto Expense	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
62300	Board Exp - Meals & Lodging	800	510	(290)	-36%	800	57%	0%	830	860	890	920	Same as FY2023 Budget	
62400	Board Exp - Education & Training	200	70	(130)	-65%	200	186%	0%	210	220	230	240	Same as FY2023 Budget	
<b>Total 62 - BOARD EXPENSES</b>		<b>19,000</b>	<b>11,980</b>	<b>(7,020)</b>	<b>-37%</b>	<b>19,000</b>	<b>59%</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

		5%				1.03			1.03	1.03	1.03	1.03		
		2023				2024			2025	2026	2027	2028	Notes	Comments
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection		
<b>63 · PROFESSIONAL SVC - ADM</b>														
63100	Accounting & Auditing	45,000	50,370	5,370	12%	51,890	3%	15%	53,450	55,060	56,720	58,430	3% CPI increase from FY2023 Estimated YE	
63200	County Services	1,300	380	(920)	-71%	1,300	242%	0%	1,340	1,390	1,440	1,490	Same as FY2023 Budget	PIMS & CO Asses. Maps
63300	Legal	50,000	37,400	(12,600)	-25%	50,000	34%	0%	51,500	53,050	54,650	56,290	Same as FY2023 Budget	
63500	Software Support - ADM	9,260	6,890	(2,370)	-26%	7,100	3%	-23%	7,320	7,540	7,770	8,010	3% CPI increase from FY2023 Estimated YE	
63900	Other Professional - ADM	100,610	42,040	(58,570)	-58%	113,310	170%	13%	116,710	120,220	123,830	127,550	3% CPI increase from FY2023 Estimated YE	Also includes \$70,000 for rate study
<b>Total 63 · PROFESSIONAL SVC - ADM</b>		<b>206,170</b>	<b>137,080</b>	<b>(69,090)</b>	<b>-34%</b>	<b>223,600</b>	<b>63%</b>	<b>8%</b>	<b>230,320</b>	<b>237,260</b>	<b>244,410</b>	<b>251,770</b>		
<b>64 · SERVICES AND SUPPLIES - ADM</b>														
64030	Bank Charges	15,020	15,690	670	4%	16,170	3%	8%	16,660	17,160	17,680	18,220	3% CPI increase from FY2023 Estimated YE	
64040	Computer Expense	8,840	8,280	(560)	-6%	8,530	3%	-4%	8,790	9,060	9,340	9,630	3% CPI increase from FY2023 Estimated YE	
64045	Due & Subscription	3,750	4,940	1,190	32%	5,090	3%	36%	5,250	5,410	5,580	5,750	3% CPI increase from FY2023 Estimated YE	
64080	Janitorial Service	9,090	8,640	(450)	-5%	8,900	3%	-2%	9,170	9,450	9,740	10,040	3% CPI increase from FY2023 Estimated YE	\$720 month + carpet & floor cleaning
64090	Lease Equipment - ADM	3,470	3,270	(200)	-6%	3,370	3%	-3%	3,480	3,590	3,700	3,820	3% CPI increase from FY2023 Estimated YE	Copy Machine/Folder & Inserter/Postage Machine
64095	Legal Notice	1,350	690	(660)	-49%	720	4%	-47%	750	780	810	840	3% CPI increase from FY2023 Estimated YE	
64120	Office Expense	4,200	3,440	(760)	-18%	3,550	3%	-15%	3,660	3,770	3,890	4,010	3% CPI increase from FY2023 Estimated YE	
64130	Office Supplies	8,120	6,120	(2,000)	-25%	6,310	3%	-22%	6,500	6,700	6,910	7,120	3% CPI increase from FY2023 Estimated YE	
64135	Penalties	550	140	(410)	-75%	150	7%	-73%	160	170	180	190	3% CPI increase from FY2023 Estimated YE	
64140	Pest Control	5,460	4,830	(630)	-12%	4,980	3%	-9%	5,130	5,290	5,450	5,620	3% CPI increase from FY2023 Estimated YE	
64150	Postage & Delivery	22,240	19,580	(2,660)	-12%	20,170	3%	-9%	20,780	21,410	22,060	22,730	3% CPI increase from FY2023 Estimated YE	
64160	Printing & Publications	17,890	12,550	(5,340)	-30%	12,930	3%	-28%	13,320	13,720	14,140	14,570	3% CPI increase from FY2023 Estimated YE	
64170	Public Relation	8,970	11,590	2,620	29%	11,940	3%	33%	12,300	12,670	13,060	13,460	3% CPI increase from FY2023 Estimated YE	
64180	Maintenance of Equipment	2,170	1,790	(380)	-18%	2,520	41%	16%	2,600	2,680	2,770	2,860	Per Maintenance Agreement	\$210 x 12 months
64190	Maintenance of Structure	15,000	9,580	(5,420)	-36%	15,000	57%	0%	15,450	15,920	16,400	16,900	Same as FY2023 Budget	
64230	Training	5,000	1,250	(3,750)	-75%	5,000	300%	0%	5,150	5,310	5,470	5,640	Same as FY2023 Budget	4 Admin staffs
64240	Travel	300	100	(200)	-67%	300	200%	0%	310	320	330	340	Same as FY2023 Budget	
64245	Lodge - Meals	1,200	680	(520)	-43%	1,200	76%	0%	1,240	1,280	1,320	1,360	Same as FY2023 Budget	
66000	Payroll Expenses	610	810	200	33%	840	4%	38%	870	900	930	960	3% CPI increase from FY2023 Estimated YE	
68100	Bad Debt Expense	4,490	-	(4,490)	-100%	4,490	N/A	0%	4,490	4,490	4,490	4,490	Same as FY2023 Budget	
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>		<b>137,720</b>	<b>113,970</b>	<b>(23,750)</b>	<b>-17%</b>	<b>132,160</b>	<b>16%</b>	<b>-4%</b>	<b>136,060</b>	<b>140,080</b>	<b>144,250</b>	<b>148,550</b>		
<b>69 · DEPR &amp; AMORT - ADM</b>														
69100	Depreciation - ADM	6,300	5,800	(500)	-8%	6,300	9%	0%	6,490	6,690	6,900	7,110	Per RAMS updated 4/10/23	Next Year Depreciation Amount + \$500
<b>Total 69 · DEPR &amp; AMORT - ADM</b>		<b>6,300</b>	<b>5,800</b>	<b>(500)</b>	<b>-8%</b>	<b>6,300</b>	<b>9%</b>	<b>0%</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>1,041,110</b>	<b>905,280</b>	<b>(135,830)</b>	<b>-13%</b>	<b>993,880</b>	<b>10%</b>	<b>-5%</b>	<b>1,050,430</b>	<b>1,105,600</b>	<b>1,161,740</b>	<b>1,216,070</b>		
<b>Net Operating Income (Deficit)</b>		<b>(1,268,940)</b>	<b>(659,850)</b>	<b>609,090</b>	<b>-48%</b>	<b>(830,096)</b>	<b>-26%</b>	<b>35%</b>	<b>(1,046,080)</b>	<b>(1,253,330)</b>	<b>(1,462,290)</b>	<b>(1,665,760)</b>		

# CRESTLINE SANITATION DISTRICT 2022/2023 Budget Detail

		5%				1.03			1.03	1.03	1.03	1.03		
		2023				2024		2025	2026	2027	2028	Notes	Comments	
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection		
<b>Non-Operating Income (Expense)</b>														
<b>Other Income</b>														
<b>71 · PROP TAXES</b>														
71100	Prop Taxes- CURR SEC & UNSEC1%	1,258,900	1,367,730	108,830	9%	1,367,800	0%	9%	1,388,400	1,409,300	1,430,500	1,452,000	Same as FY2023 Estimate (rounded)	FY2024-2027 projections based on PY + 1.5% increase
71300	Prop Taxes-PRI SEC & UNSEC	12,400	16,670	4,270	34%	16,700	0%	35%	17,000	17,300	17,600	17,900	Same as FY2023 Estimate (rounded)	FY2024-2027 projections based on PY + 1.5% increase
71500	Int & Pen Delinquent Taxes	1,300	1,310	10	1%	1,400	7%	8%	1,500	1,600	1,700	1,800	Same as FY2023 Estimate (rounded)	FY2024-2027 projections based on PY + 1.5% increase
<b>Total 71 · PROP TAXES</b>		<b>1,272,600</b>	<b>1,385,710</b>	<b>113,110</b>	<b>9%</b>	<b>1,385,900</b>	<b>0%</b>	<b>9%</b>	<b>1,406,900</b>	<b>1,428,200</b>	<b>1,449,800</b>	<b>1,471,700</b>		
<b>72 · SPECIAL ASSESSMENTS</b>														
72100	Special Assessment - CURRENT	11,100	10,940	(160)	-1%	11,000	1%	-1%	11,200	11,400	11,600	11,800	Same as FY2023 Estimate (rounded)	FY2024-2027 projections based on PY + 1.5% increase
<b>Total 72 · SPECIAL ASSESSMENTS</b>		<b>11,100</b>	<b>10,940</b>	<b>(160)</b>	<b>-1%</b>	<b>11,000</b>	<b>1%</b>	<b>-1%</b>	<b>11,200</b>	<b>11,400</b>	<b>11,600</b>	<b>11,800</b>		
<b>73 · GRANTS AND AIDS</b>														
73100	General Tax Levy- HOMEOWNER EXM	10,000	9,650	(350)	-4%	9,700	0.5%	-3.0%	9,900	10,100	10,300	10,500	Same as FY2023 Estimate (rounded)	FY2024-2027 projections based on PY + 1.5% increase
<b>Total 73 · GRANTS AND AIDS</b>		<b>10,000</b>	<b>9,650</b>	<b>(350)</b>	<b>-4%</b>	<b>9,700</b>	<b>1%</b>	<b>-3%</b>	<b>9,900</b>	<b>10,100</b>	<b>10,300</b>	<b>10,500</b>		
<b>76 · CONNECTION FEE</b>														
76000	Connection Fees	-	7,480	7,480	N/A	-	-100%	N/A	-	-	-	-		
<b>Total 76 · CONNECTION FEE</b>		<b>-</b>	<b>7,480</b>	<b>7,480</b>	<b>N/A</b>	<b>-</b>	<b>-100%</b>	<b>N/A</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>79 · OTHER INCOME</b>														
77000	Interest Income	72,000	95,040	23,040	32%	95,100	0%	32%	95,100	95,100	95,100	95,100	Same as FY2023 Estimate (rounded)	
77500	Realized Gain / Loss	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
77800	Net Incr/Decr in Fair Value	-	(98,780)	(98,780)	N/A	-	100%	N/A	-	-	-	-	Not budgeted, for financial reporting only	
78000	Gain / Loss on Sales of Fixed A	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
72300	Special Assessment-DELQ&PENALTY	800	1,120	320	40%	1,200	7%	50%	1,200	1,200	1,200	1,200	Same as FY2023 Estimate (rounded)	
72500	Special Assessment SU01-DLQ&PEN	16,300	15,650	(650)	-4%	15,700	0%	-4%	15,700	15,700	15,700	15,700	Same as FY2023 Estimate (rounded)	
79200	Worker's Comp Insurance Claim	-	-	-	N/A	-	N/A	N/A	-	-	-	-	Same as FY2023 Estimate (rounded)	
79500	Other Income	300	250,300	250,000	83333%	300	-100%	0%	300	300	300	300	Same as FY2023 Budget	
<b>Total 79 · OTHER INCOME</b>		<b>89,400</b>	<b>263,330</b>	<b>173,930</b>	<b>195%</b>	<b>112,300</b>	<b>-57%</b>	<b>26%</b>	<b>112,300</b>	<b>112,300</b>	<b>112,300</b>	<b>112,300</b>		
<b>Total Other Income</b>		<b>1,383,100</b>	<b>1,677,110</b>	<b>294,010</b>	<b>21%</b>	<b>1,518,900</b>	<b>-9%</b>	<b>10%</b>	<b>1,540,300</b>	<b>1,562,000</b>	<b>1,584,000</b>	<b>1,606,300</b>		
<b>Other Expense</b>														
<b>80 · OTHER EXPENSES</b>														
81000	Interest Expense	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
83000	Election Cost	-	-	-	N/A	25,000	N/A	N/A	-	25,000	-	25,000		
84000	Tax Deduction	3,300	3,630	330	10%	3,700	2%	12%	3,800	3,900	4,000	4,100	Same as FY2023 Estimate (rounded)	FY2024-2027 projections based on PY + 1.5% increase
<b>Total 80 · OTHER EXPENSES</b>		<b>3,300</b>	<b>3,630</b>	<b>330</b>	<b>10%</b>	<b>28,700</b>	<b>691%</b>	<b>770%</b>	<b>3,800</b>	<b>28,900</b>	<b>4,000</b>	<b>29,100</b>		
<b>Total Other Expense</b>		<b>3,300</b>	<b>3,630</b>	<b>330</b>	<b>10%</b>	<b>28,700</b>	<b>691%</b>	<b>770%</b>	<b>3,800</b>	<b>28,900</b>	<b>4,000</b>	<b>29,100</b>		
<b>Net Non-Operating Income</b>		<b>1,379,800</b>	<b>1,673,480</b>	<b>293,680</b>	<b>21%</b>	<b>1,490,200</b>	<b>-11%</b>	<b>8%</b>	<b>1,536,500</b>	<b>1,533,100</b>	<b>1,580,000</b>	<b>1,577,200</b>		
<b>Change In Net Position</b>		<b>\$ 110,860</b>	<b>\$ 1,013,630</b>	<b>\$ 902,770</b>	<b>814%</b>	<b>\$ 660,104</b>	<b>-35%</b>	<b>495%</b>	<b>\$ 490,420</b>	<b>\$ 279,770</b>	<b>\$ 117,710</b>	<b>\$ (88,560)</b>		