

DRAFT

CRESTLINE SANITATION DISTRICT 2021/2022 Budget Detail

| | 2021 | | | | 2022 | | | 2023 | 2024 | 2025 | 2026 | 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 | | |
| Operating Income/Expense | | | | | | | | | | | | | |
| Income | | | | | | | | | | | | | |
| 40 - REVENUE | | | | | | | | | | | | | |
| 41000 Sewer Service Fees | \$ 3,347,309 | 3,344,636 | \$ (2,673) | 0% | \$ 3,346,675 | 0% | 0% | \$ 3,346,675 | \$ 3,346,675 | \$ 3,346,675 | \$ 3,346,675 | Same rate as Nov 2019 | \$52.82 x 5,280 EDU x 12 months |
| 42000 Sewer Penalties | 72,400 | - | (72,400) | -100% | 36,200 | N/A | -50% | 72,400 | 72,400 | 72,400 | 72,400 | 50% of FY2021 budget | May extend the penalty suspension until 1/1/2022 |
| 43000 Pumped Waste Permits | 25,625 | 39,024 | 13,399 | 52% | 25,625 | -34% | 0% | 25,625 | 25,625 | 25,625 | 25,625 | Same as FY2021 Budget | |
| 44000 Permit & Inspection Fees | 1,400 | 2,206 | 806 | 58% | 2,200 | 0% | 57% | 2,200 | 2,200 | 2,200 | 2,200 | Same as FY2021 estimate | |
| 45000 Sale of Effluent Water | - | - | - | N/A | - | N/A | N/A | - | - | - | - | Same as FY2021 Budget | |
| 46000 Cleghorn State Reimbursement | 120,000 | 134,247 | 14,247 | 12% | 120,000 | -11% | 0% | 120,000 | 120,000 | 120,000 | 120,000 | Same as FY2021 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 FY2021 estimate | \$650 x 12 months |
| 48000 Other Service Fees | 200 | 81 | (119) | -60% | 100 | 23% | -50% | 100 | 100 | 100 | 100 | Same as FY2021 estimate | |
| 49000 Other Charges | - | - | - | N/A | - | N/A | N/A | - | - | - | - | Same as FY2021 estimate | |
| Total 40 - REVENUE | 3,574,734 | 3,527,994 | (46,740) | -1% | 3,538,600 | 0% | -1% | 3,574,800 | 3,574,800 | 3,574,800 | 3,574,800 | | |
| Cost of Services Provided | | | | | | | | | | | | | |
| 51-MT - Salaries & Benefit - MAINT | | | | | | | | | | | | | |
| 51010MT Salaries - REG | 369,786 | 311,849 | (57,937) | -16% | 372,181 | 19% | 1% | 386,210 | 399,109 | 412,526 | 423,955 | Per Compensation Projection - CSD Board | |
| 51020MT Salaries - OT | 500 | 125 | (375) | -75% | 500 | 300% | 0% | - | - | - | - | Overtime Projections | |
| 51030MT Salaries - VAC | 28,140 | 28,677 | 537 | 2% | 26,426 | -8% | -6% | 27,277 | 28,054 | 28,856 | 29,578 | Per Compensation Projection - CSD Board | |
| 51040MT Salaries - SICK | 20,265 | 14,172 | (6,093) | -30% | 20,364 | 44% | 0% | 21,159 | 21,859 | 22,588 | 23,211 | Per Compensation Projection - CSD Board | |
| 51050MT Salaries - HOLIDAY | 23,657 | 18,711 | (4,946) | -21% | 23,773 | 27% | 0% | 24,700 | 25,519 | 26,369 | 27,096 | Per Compensation Projection - CSD Board | |
| 51060MT Salaries - ON CALL / STANDBY | 26,901 | 30,534 | 3,633 | 14% | 26,901 | -12% | 0% | 26,901 | 26,901 | 26,901 | 26,901 | Per Compensation Projection - CSD Board | |
| 51070MT Salaries - CALL BACK | 2,000 | 2,399 | 399 | 20% | 2,000 | -17% | 0% | 2,000 | 2,000 | 2,000 | 2,000 | Per Compensation Projection - CSD Board | |
| 51100MT Payroll Tax | 9,375 | 10,037 | 662 | 7% | 9,393 | -6% | 0% | 9,725 | 10,029 | 10,345 | 10,615 | Per Compensation Projection - CSD Board | |
| 51150MT Unemployment Expense | 3,200 | 5,758 | 2,558 | 80% | 3,200 | -44% | 0% | 3,200 | 3,200 | 3,200 | 3,200 | Per Compensation Projection - CSD Board | |
| 51200MT Worker's Comp | 22,198 | 21,639 | (559) | -3% | 33,916 | 57% | 53% | 35,116 | 36,213 | 37,354 | 38,329 | Per Compensation Projection - CSD Board | |
| 51300MT Employee Group Insurance | 121,977 | 95,896 | (26,081) | -21% | 116,391 | 21% | -5% | 118,136 | 119,278 | 119,299 | 119,340 | Per Compensation Projection - CSD Board | Ex Mod Factor increased from 80% to 122% |
| 51400MT Retirement | 190,078 | 151,170 | (38,908) | -20% | 170,154 | 13% | -10% | 176,385 | 182,240 | 186,326 | 193,671 | 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 | 51,000 | 59,014 | 8,014 | 16% | 127,500 | 116% | 150% | 130,050 | 132,651 | 135,305 | 138,012 | Est. 5 workers - 9 months | 5 workers-9 months |
| 51600MT Nationwide ER Match (457) | 3,679 | 2,787 | (892) | -24% | 2,106 | -24% | -43% | 2,106 | 2,106 | 2,106 | 2,106 | Per Compensation Projection - CSD Board | |
| Total 51-MT - Salaries & Benefit - MAINT | 872,756 | 752,768 | (119,988) | -14% | 934,805 | 24% | 7% | 962,966 | 989,159 | 1,015,178 | 1,038,014 | | |
| 51-OP - SALARIES & BENEFIT - OP | | | | | | | | | | | | | |
| 51010OP Salaries - REG | 575,699 | 552,302 | (23,397) | -4% | 593,772 | 8% | 3% | 615,175 | 634,705 | 650,727 | 667,239 | Per Compensation Projection - CSD Board | |
| 51020OP Salaries - OT | 6,500 | 3,134 | (3,366) | -52% | 6,500 | 107% | 0% | - | - | - | - | Per Compensation Projection - CSD Board | |
| 51030OP Salaries - VAC | 46,917 | 49,047 | 2,130 | 5% | 46,644 | -5% | -1% | 48,194 | 49,682 | 50,828 | 52,004 | Per Compensation Projection - CSD Board | |
| 51040OP Salaries - SICK | 31,716 | 22,036 | (9,680) | -31% | 32,628 | 48% | 3% | 33,805 | 34,882 | 35,762 | 36,668 | Per Compensation Projection - CSD Board | |
| 51050OP Salaries - HOLIDAY | 37,025 | 34,634 | (2,391) | -6% | 38,090 | 10% | 3% | 39,464 | 40,721 | 41,748 | 42,806 | Per Compensation Projection - CSD Board | |
| 51060OP Salaries - ON CALL / STANDBY | 35,360 | 34,520 | (840) | -2% | 35,360 | 2% | 0% | 37,995 | 32,171 | 32,171 | 32,171 | Per Compensation Projection - CSD Board | |
| 51070OP Salaries - Call Back | 600 | 1,277 | 677 | 113% | 600 | -53% | 0% | 600 | 600 | 600 | 600 | Per Compensation Projection - CSD Board | |
| 51100OP Payroll Tax | 14,534 | 13,735 | (799) | -5% | 14,930 | 9% | 3% | 15,493 | 15,843 | 16,225 | 16,618 | Per Compensation Projection - CSD Board | |
| 51200OP Worker's Comp | 26,919 | 33,285 | 6,366 | 24% | 53,910 | 62% | 100% | 46,411 | 46,582 | 47,764 | 48,983 | Per Compensation Projection - CSD Board | |
| 51300OP Employee Group Insurance | 152,380 | 143,158 | (9,222) | -6% | 141,739 | -1% | -7% | 147,001 | 149,453 | 152,118 | 155,181 | Per Compensation Projection - CSD Board | Ex Mod Factor increased from 80% to 122% |
| 51400OP Retirement | 296,554 | 254,041 | (42,513) | -14% | 281,945 | 11% | -5% | 292,521 | 302,275 | 310,154 | 318,273 | 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 | 1,573 | 1,707 | 134 | 9% | 1,586 | -7% | 1% | 1,586 | 1,586 | 1,586 | 1,586 | Per Compensation Projection - CSD Board | |
| Total 51-OP - SALARIES & BENEFIT - OP | 1,225,777 | 1,142,876 | (82,901) | -7% | 1,247,704 | 9% | 2% | 1,278,244 | 1,308,499 | 1,339,681 | 1,372,128 | | |

CRESTLINE SANITATION DISTRICT

2021/2022 Budget Detail

| | 2021 | | | | 2022 | | | 2023 | 2024 | 2025 | 2026 | Notes | Comments |
|---|----------------|--------------------|------------------------------|-------------|----------------|-----------------------------|-------------------------|----------------|----------------|----------------|----------------|--|---|
| | Budget | Estimated Year End | Budget vs Estimated Year End | % variance | Budget | Est. Year End vs. NY Budget | CY Budget vs. NY Budget | Projection | Projection | Projection | Projection | | |
| 53-MT · PROFESSIONAL SVC-MAINT | | | | | | | | | | | | | |
| 53300MT Engineering | - | - | - | N/A | - | N/A | N/A | - | - | - | - | No Engineering Expected for Maintenance | |
| 53400MT Laboratory Analysis | - | - | - | N/A | - | N/A | N/A | - | - | - | - | 2% CPI increase from FY2017 Estimated YE | |
| 53900MT Other Professional Svc | 2,874 | 4,286 | 1,412 | 49% | 4,372 | 2% | 52% | 4,460 | 4,550 | 4,641 | 4,734 | 2% CPI increase from FY2021 Estimated YE | Drug Test, DMV Medical, Underground Svc Alert |
| Total 53-MT · PROFESSIONAL SVC-MAINT | 2,874 | 4,286 | 1,412 | 49% | 4,372 | 2% | 52% | 4,460 | 4,550 | 4,641 | 4,734 | | |
| 53-OP · PROFESSIONAL SVC - OP | | | | | | | | | | | | | |
| 53300OP Engineering | 33,806 | 2,787 | (31,019) | -92% | 2,843 | 2% | -92% | 2,900 | 2,958 | 3,018 | 3,079 | 2% CPI increase from FY2021 Estimated YE | |
| 53400OP Laboratory Analysis | 60,813 | 55,262 | (5,551) | -9% | 56,368 | 2% | -7% | 57,496 | 58,646 | 59,819 | 61,016 | 2% CPI increase from FY2021 Estimated YE | |
| 53700OP Permits & Fees | 59,203 | 55,971 | (3,232) | -5% | 57,091 | 2% | -4% | 58,233 | 59,398 | 60,586 | 61,798 | 2% CPI increase from FY2021 Estimated YE | Due to rising costs |
| 53900OP Other Professional | 4,937 | 3,930 | (1,007) | -20% | 4,009 | 2% | -19% | 4,090 | 4,172 | 4,256 | 4,342 | 2% CPI increase from FY2021 Estimated YE | DMV Medical, CEQA review and support |
| Total 53-OP · PROFESSIONAL SVC - OP | 158,759 | 117,950 | (40,809) | -26% | 120,311 | 2% | -24% | 122,719 | 125,174 | 127,679 | 130,235 | | |
| 54-MT · SERVICE AND SUPPLIES - MAINT | | | | | | | | | | | | | |
| 54060MT Equipment Rental | 5,000 | 1,087 | (3,913) | -78% | 5,000 | 360% | 0% | 5,100 | 5,202 | 5,307 | 5,414 | Same as FY2021 Budget | |
| 54080MT Clothing & Laundry | 9,720 | 10,875 | 1,155 | 12% | 9,720 | -11% | 0% | 9,915 | 10,114 | 10,317 | 10,524 | Same as FY2021 Budget | \$135 x 52 wks + \$150 x 9 Boots + \$150 x 9 Winter Allowance |
| 54170MT Repairs & Maint. - Auto | 24,837 | 20,506 | (4,331) | -17% | 20,917 | 2% | -16% | 21,336 | 21,763 | 22,199 | 22,643 | 2% CPI increase from FY2021 Estimated YE | |
| 54182MT Maintenance of Equipment | 14,700 | 7,546 | (7,154) | -49% | 7,697 | 2% | -48% | 7,851 | 8,009 | 8,170 | 8,334 | 2% CPI increase from FY2021 Estimated YE | Due to CIP's reduce amount |
| 54184MT Maintenance of Structures | 7,417 | 8,110 | 693 | 9% | 7,566 | -7% | 2% | 7,718 | 7,873 | 8,031 | 8,192 | 2% CPI increase from FY2021 Budget | |
| 54200MT Small Tools | 3,000 | 1,296 | (1,704) | -57% | 3,000 | 131% | 0% | 3,060 | 3,122 | 3,185 | 3,249 | Replacement of old tools - safety | |
| 54210MT Supplies - Shop | 3,821 | 2,708 | (1,113) | -29% | 3,898 | 44% | 2% | 3,976 | 4,056 | 4,138 | 4,221 | 2% CPI increase from FY2021 Budget | |
| 54220MT Supplies - Field | 3,781 | 2,272 | (1,509) | -40% | 3,857 | 70% | 2% | 3,935 | 4,014 | 4,095 | 4,177 | 2% CPI increase from FY2021 Budget | |
| Total 54-MT · SERVICE AND SUPPLIES - MAINT | 72,276 | 54,400 | (17,876) | -25% | 61,655 | 13% | -15% | 62,891 | 64,153 | 65,442 | 66,754 | | |
| 54-OP · SERVICE AND SUPPLIES - OP | | | | | | | | | | | | | |
| 54021OP Auto Expense - Fuel | 32,967 | 26,528 | (6,439) | -20% | 27,059 | 2% | -18% | 27,601 | 28,154 | 28,718 | 29,293 | 2% CPI increase from FY2021 Estimated YE | |
| 54022OP Auto Expense - Mileage | 249 | - | (249) | -100% | - | | | - | - | - | - | 2% CPI increase from FY2021 Estimated YE | |
| 54023OP Auto Expense - General | 16,399 | 16,892 | 493 | 3% | 17,230 | 2% | 5% | 17,575 | 17,927 | 18,286 | 18,652 | 2% CPI increase from FY2021 Estimated YE | |
| 54030OP Communication | 2,848 | 3,152 | 304 | 11% | 3,216 | 2% | 13% | 3,281 | 3,347 | 3,414 | 3,483 | 2% CPI increase from FY2021 Estimated YE | Pager only |
| 54040OP Due & Subscription | 1,274 | 443 | (831) | -65% | 1,300 | 193% | 2% | 1,326 | 1,353 | 1,381 | 1,409 | 2% CPI increase from FY2021 Budget | |
| 54050OP Equipment Purchase | 50,000 | 15,006 | (34,994) | -70% | 15,307 | 2% | -69% | 15,614 | 15,927 | 16,246 | 16,571 | 2% CPI increase from FY2021 Estimated YE | |
| 54060OP Equipment Rental | 15,000 | 3,815 | (11,185) | -75% | 3,892 | 2% | -74% | 3,970 | 4,050 | 4,131 | 4,214 | 2% CPI increase from FY2021 Estimated YE | Not anticipating in a need. Reduced. |
| 54070OP Insurance | 78,276 | 89,896 | 11,620 | 15% | 79,109 | -12% | 1% | 80,692 | 82,306 | 83,953 | 85,633 | 12% decrease from FY2021 Estimated YE | |
| 54075OP Insurance - Vehicle | 48,482 | 42,128 | (6,354) | -13% | 37,073 | -12% | -24% | 37,815 | 38,572 | 39,344 | 40,131 | 12% decrease from FY2021 Estimated YE | |
| 54080OP Clothing & Laundry | 11,523 | 10,168 | (1,355) | -12% | 11,754 | 16% | 2% | 11,990 | 12,230 | 12,475 | 12,725 | 2% CPI increase from FY2021 Budget | \$120 x 52 wks + \$150 x 8 boots + 2% CPI increase |
| 54090OP Lodge / Meals | 1,765 | - | (1,765) | -100% | 1,801 | N/A | 2% | 1,838 | 1,875 | 1,913 | 1,952 | 2% CPI increase from FY2021 Budget | |
| 54100OP Misc Expense | 111 | - | (111) | -100% | 114 | N/A | 3% | 117 | 120 | 123 | 126 | 3% CPI increase from FY2021 Budget | |
| 54182OP Maintenance of Equipment | 87,578 | 56,336 | (31,242) | -36% | 71,463 | 27% | -18% | 72,893 | 74,351 | 75,839 | 77,356 | 2% CPI increase from FY2021 Estimated YE | |
| 54184OP Maintenance of Structures | 33,092 | 15,511 | (17,581) | -53% | 33,754 | 118% | 2% | 34,430 | 35,119 | 35,822 | 36,539 | 2% CPI increase from FY2021 Budget | |
| 54185OP Membership | 34,607 | 31,190 | (3,417) | -10% | 31,814 | 2% | -8% | 32,451 | 33,101 | 33,764 | 34,440 | 2% CPI increase from FY2021 Estimated YE | Increasing cost/ New employees |
| 54190OP Safety Equipment | 8,042 | 6,179 | (1,863) | -23% | 6,303 | 2% | -22% | 6,430 | 6,559 | 6,691 | 6,825 | 2% CPI increase from FY2021 Estimated YE | Comparing spent vs. budget |
| 54200OP Small Tools | 2,839 | 1,044 | (1,795) | -63% | 1,065 | 2% | -62% | 1,087 | 1,109 | 1,132 | 1,155 | 2% CPI increase from FY2021 Estimated YE | |
| 54220OP Supplies | 5,729 | 3,746 | (1,983) | -35% | 3,821 | 2% | -33% | 3,898 | 3,976 | 4,056 | 4,138 | 2% CPI increase from FY2021 Estimated YE | Comparing spent vs. budget |
| 54310OP Special Dept - Chlorine / Salt | 27,890 | 28,637 | 747 | 3% | 29,210 | 2% | 5% | 29,795 | 30,391 | 30,999 | 31,619 | 2% CPI increase from FY2021 Estimated YE | |
| 54320OP Special Dept - Sludge /Chemical | 52,082 | 50,868 | (1,214) | -2% | 51,886 | 2% | 0% | 52,924 | 53,983 | 55,063 | 56,165 | 2% CPI increase from FY2021 Estimated YE | Sludge \$60 x 595 tons+Hydrogen Peroxide \$7,000+Hydrofloc \$870*12months |
| 54330OP Special Dept - Oxygen/Propane | 12,179 | 9,050 | (3,129) | -26% | 9,231 | 2% | -24% | 9,416 | 9,605 | 9,798 | 9,994 | 2% CPI increase from FY2021 Estimated YE | |
| 54340OP Special Dept - Emergency | 35,000 | - | (35,000) | -100% | 35,000 | N/A | 0% | 35,700 | 36,414 | 37,143 | 37,886 | Same as FY2021 Budget | Comparing spent vs. budget |

CRESTLINE SANITATION DISTRICT 2021/2022 Budget Detail

| | 2021 | | | | 2022 | | | 2023 | 2024 | 2025 | 2026 | 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 | 6,720 | (13,280) | -66% | 20,000 | 198% | 0% | 20,400 | 20,808 | 21,225 | 21,650 | Training for New Staff, and Promoting Staff | |
| Total 54-OP - SERVICE AND SUPPLIES - OP | 577,932 | 417,309 | (160,623) | -28% | 491,402 | 18% | -15% | 501,243 | 511,277 | 521,516 | 531,956 | | |
| 56 - UTILITIES - OP | | | | | | | | | | | | | |
| 56100OP Telephone | 57,600 | 57,910 | 310 | 1% | 59,069 | 2% | 3% | 60,251 | 61,457 | 62,687 | 63,941 | 2% CPI increase from FY2021 Estimated YE | |
| 56210OP Utilities - Electric | 111,180 | 108,135 | (3,045) | -3% | 110,298 | 2% | -1% | 112,504 | 114,755 | 117,051 | 119,393 | 2% CPI increase from FY2021 Estimated YE | |
| 56220OP Utilities - Gas | 3,330 | 4,497 | 1,167 | 35% | 4,587 | 2% | 38% | 4,679 | 4,773 | 4,869 | 4,967 | 2% CPI increase from FY2021 Estimated YE | |
| 56230OP Utilities - Water | 9,798 | 10,623 | 825 | 8% | 10,836 | 2% | 11% | 11,053 | 11,275 | 11,501 | 11,732 | 2% CPI increase from FY2021 Estimated YE | |
| 56240OP Utilities - Trash | 6,114 | 6,265 | 151 | 2% | 6,391 | 2% | 5% | 6,519 | 6,650 | 6,783 | 6,919 | 2% CPI increase from FY2021 Estimated YE | Cost increase |
| 56300OP Refuse Disposal | 2,356 | 2,065 | (291) | -12% | 2,356 | 14% | 0% | 2,404 | 2,453 | 2,503 | 2,554 | Same as FY2021 Budget | Don't foresee needing increase |
| Total 56 - UTILITIES - OP | 190,378 | 189,495 | (883) | 0% | 193,537 | 2% | 2% | 197,410 | 201,363 | 205,394 | 209,506 | | |
| 59-MT - Depreciation - MAINT | | | | | | | | | | | | | |
| 59100MT Depreciation Expense | 247,554 | 247,554 | - | 0% | 255,210 | 3% | 3% | 260,315 | 265,522 | 270,833 | 276,250 | Per RAMS | Next Year Depreciation Amount + \$20,000 |
| Total 59-MT - Depreciation - MAINT | 247,554 | 247,554 | - | 0% | 255,210 | 3% | 3% | 260,315 | 265,522 | 270,833 | 276,250 | | |
| 59-OP - DEPR & AMORT - OP | | | | | | | | | | | | | |
| 59100OP Depreciation - OP | 329,300 | 329,300 | - | 0% | 306,774 | -7% | -7% | 312,910 | 319,169 | 325,553 | 332,065 | Per RAMS | Next Year Depreciation Amount + \$30,000 |
| Total 59-OP - DEPR & AMORT - OP | 329,300 | 329,300 | - | 0% | 306,774 | -7% | -7% | 312,910 | 319,169 | 325,553 | 332,065 | | |
| Total Cost of Services Provided | 3,677,606 | 3,255,938 | (421,668) | -11% | 3,615,770 | 11% | -2% | 3,703,158 | 3,788,866 | 3,875,916 | 3,961,642 | | |
| Net Operating Income Before G&A | (102,872) | 272,056 | 374,928 | -364% | (77,170) | -128% | 25% | (128,358) | (214,066) | (301,116) | (386,842) | | |
| General & Administrative Expense | | | | | | | | | | | | | |
| 61 - SALARIES AND BENEFIT - ADM | | | | | | | | | | | | | |
| 61010 Salaries - REG ADM | 318,282 | 341,419 | 23,137 | 7% | 329,510 | -3% | 4% | 334,579 | 339,709 | 344,903 | 350,160 | Per Compensation Projection - CSD Board | |
| 61020 Salaries - OT ADM | 400 | 713 | 313 | 78% | 400 | -44% | 0% | 400 | 408 | 416 | 424 | Same as FY2021 Budget | |
| 61030 Salaries - VAC ADM | 26,935 | 13,245 | (13,690) | -51% | 27,161 | 105% | 1% | 27,404 | 27,652 | 27,905 | 28,163 | Per Compensation Projection - CSD Board | |
| 61040 Salaries - SICK ADM | 8,331 | 6,370 | (1,961) | -24% | 8,488 | 33% | 2% | 8,658 | 8,831 | 9,006 | 9,188 | Per Compensation Projection - CSD Board | |
| 61050 Salaries - HOLIDAY ADM | 9,725 | 17,433 | 7,708 | 79% | 9,909 | -43% | 2% | 10,107 | 10,310 | 10,516 | 10,726 | Per Compensation Projection - CSD Board | |
| 61100 Payroll Tax - ADM | 10,898 | 9,655 | (1,243) | -11% | 11,252 | 17% | 3% | 11,422 | 11,595 | 11,770 | 11,947 | Per Compensation Projection - CSD Board | |
| 61200 Worker's Comp - ADM | 1,412 | 1,419 | 7 | 0% | 2,345 | 65% | 66% | 2,380 | 2,416 | 2,453 | 2,490 | Per Compensation Projection - CSD Board | Ex Mod Factor increased from 80% to 122% |
| 61300 Employee Group Insurance - ADM | 73,381 | 75,038 | 1,657 | 2% | 72,091 | -4% | -2% | 74,328 | 74,355 | 74,638 | 74,668 | Per Compensation Projection - CSD Board | Includes Admin Staff & 4 Retirees |
| 61400 Retirement - ADM | 116,599 | 113,239 | (3,360) | -3% | 121,379 | 7% | 4% | 122,988 | 124,631 | 126,308 | 128,020 | 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 | 2,613 | (104) | -4% | 2,717 | 4% | 0% | 2,717 | 2,717 | 2,717 | 2,717 | Per Compensation Projection - CSD Board | |
| Total 61 - SALARIES AND BENEFIT - ADM | 568,680 | 581,144 | 12,464 | 2% | 585,252 | 1% | 3% | 594,984 | 602,625 | 610,634 | 618,504 | | |
| 62 - BOARD EXPENSES | | | | | | | | | | | | | |
| 62100 Board Director's Fee | 18,000 | 7,100 | (10,900) | -61% | 18,000 | 154% | 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 | 606 | (194) | -24% | 800 | 32% | 0% | 816 | 833 | 850 | 867 | Same as FY2021 Budget | |
| 62400 Board Exp - Education & Training | 200 | - | (200) | -100% | 200 | N/A | 0% | 204 | 209 | 214 | 219 | Same as FY2021 Budget | |
| Total 62 - BOARD EXPENSES | 19,000 | 7,706 | (11,294) | -59% | 19,000 | 147% | 0% | 19,020 | 19,042 | 19,064 | 19,086 | | |

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| | | 2021 | | | | 2022 | | | 2023 | 2024 | 2025 | 2026 | | |
|---|--------------------------|--------------------|--------------------|------------------------------|-------------|--------------------|-----------------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| | | Budget | Estimated Year End | Budget vs Estimated Year End | % variance | Budget | Est. Year End vs. NY Budget | CY Budget vs. NY Budget | Projection | Projection | Projection | Projection | Notes | Comments |
| 63 · PROFESSIONAL SVC - ADM | | | | | | | | | | | | | | |
| 63100 | Accounting & Auditing | 57,310 | 45,089 | (12,221) | -21% | 58,457 | 30% | 2% | 59,627 | 60,820 | 62,037 | 63,278 | 2% CPI increase from FY2021 Budget | |
| 63200 | County Services | 1,272 | 364 | (908) | -71% | 1,298 | 257% | 2% | 1,324 | 1,351 | 1,379 | 1,407 | 2% CPI increase from FY2021 Budget | PIMS & CO Asses. Maps |
| 63300 | Legal | 90,000 | 39,998 | (50,002) | -56% | 90,000 | 125% | 0% | 91,800 | 93,636 | 95,509 | 97,420 | Same as FY2021 Budget | |
| 63500 | Software Support - ADM | 15,000 | 11,901 | (3,099) | -21% | 15,000 | 26% | 0% | 15,300 | 15,606 | 15,919 | 16,238 | Same as FY2021 Budget | |
| 63900 | Other Professional - ADM | 63,438 | 28,818 | (34,620) | -55% | 29,395 | 2% | -54% | 29,983 | 30,583 | 31,195 | 31,819 | 2% CPI increase from FY2021 Estimated YE | Do not expect - all in CIP's - reduced |
| 63950 | Effluent Management | - | 315 | 315 | N/A | - | -100% | N/A | - | - | - | - | Per Management | No longer need this line item |
| Total 63 · PROFESSIONAL SVC - ADM | | 227,020 | 126,485 | (100,535) | -44% | 194,150 | 53% | -14% | 198,034 | 201,996 | 206,039 | 210,162 | | |
| 64 · SERVICES AND SUPPLIES - ADM | | | | | | | | | | | | | | |
| 64030 | Bank Charges | 11,996 | 13,778 | 1,782 | 15% | 14,054 | 2% | 17% | 14,336 | 14,623 | 14,916 | 15,215 | 2% CPI increase from FY2021 Estimated YE | |
| 64040 | Computer Expense | 13,000 | 3,854 | (9,146) | -70% | 13,000 | 237% | 0% | 13,260 | 13,526 | 13,797 | 14,073 | To replace old, outdated computers | |
| 64045 | Due & Subscription | 2,610 | 3,588 | 978 | 37% | 3,660 | 2% | 40% | 3,734 | 3,809 | 3,886 | 3,964 | 2% CPI increase from FY2021 Estimated YE | |
| 64080 | Janitorial Service | 9,300 | 9,020 | (280) | -3% | 9,486 | 5% | 2% | 9,676 | 9,870 | 10,068 | 10,270 | 2% CPI increase from FY2021 Budget | \$720 month + carpet & floor cleaning |
| 64090 | Lease Equipment - ADM | 14,159 | 6,060 | (8,099) | -57% | 6,182 | 2% | -56% | 6,306 | 6,433 | 6,562 | 6,694 | 2% CPI increase from FY2021 Estimated YE | Copy Machine/Folder & Inserter/Postage Machine |
| 64095 | Legal Notice | 2,702 | 2,015 | (687) | -25% | 2,757 | 37% | 2% | 2,813 | 2,870 | 2,928 | 2,987 | 2% CPI increase from FY2021 Budget | |
| 64120 | Office Expense | 4,610 | 4,002 | (608) | -13% | 4,083 | 2% | -11% | 4,165 | 4,249 | 4,334 | 4,421 | 2% CPI increase from FY2021 Estimated YE | |
| 64130 | Office Supplies | 7,346 | 7,893 | 547 | 7% | 8,051 | 2% | 10% | 8,213 | 8,378 | 8,546 | 8,717 | 2% CPI increase from FY2021 Estimated YE | |
| 64140 | Pest Control | 4,190 | 4,707 | 517 | 12% | 4,802 | 2% | 15% | 4,899 | 4,997 | 5,097 | 5,199 | 2% CPI increase from FY2021 Estimated YE | |
| 64150 | Postage & Delivery | 22,286 | 17,208 | (5,078) | -23% | 22,732 | 32% | 2% | 23,187 | 23,651 | 24,125 | 24,608 | 2% CPI increase from FY2021 Budget | |
| 64160 | Printing & Publications | 15,686 | 11,231 | (4,455) | -28% | 16,000 | 42% | 2% | 16,320 | 16,647 | 16,980 | 17,320 | 2% CPI increase from FY2021 Budget | |
| 64170 | Public Relation | 1,000 | 9,516 | 8,516 | 852% | 9,707 | 2% | 871% | 9,902 | 10,101 | 10,304 | 10,511 | 2% CPI increase from FY2021 Estimated YE | |
| 64180 | Maintenance of Equipment | 532 | 2,125 | 1,593 | 299% | 2,168 | 2% | 308% | 2,212 | 2,257 | 2,303 | 2,350 | 2% CPI increase from FY2021 Estimated YE | |
| 64190 | Maintenance of Structure | 15,000 | 9,012 | (5,988) | -40% | 15,000 | 66% | 0% | 15,300 | 15,606 | 15,919 | 16,238 | Same as FY2021 Budget | |
| 64230 | Training | 5,000 | 833 | (4,167) | -83% | 5,000 | 500% | 0% | 5,100 | 5,202 | 5,307 | 5,414 | Same as FY2021 Budget | 4 Admin staffs |
| 64240 | Travel | 300 | 60 | (240) | -80% | 300 | 400% | 0% | 306 | 313 | 320 | 327 | Same as FY2021 Budget | |
| 64245 | Lodge - Meals | 1,200 | 660 | (540) | -45% | 1,200 | 82% | 0% | 1,224 | 1,249 | 1,274 | 1,300 | Same as FY2021 Budget | |
| 66000 | Payroll Expenses | 987 | 852 | (135) | -14% | 1,007 | 18% | 2% | 1,028 | 1,049 | 1,070 | 1,092 | 2% CPI increase from FY2021 Budget | |
| 68100 | Bad Debt Expense | 4,341 | 4,399 | 58 | 1% | 4,487 | 2% | 3% | 4,487 | 4,487 | 4,487 | 4,487 | 2% CPI increase from FY2021 Budget | |
| Total 64 · SERVICES AND SUPPLIES - ADM | | 136,245 | 110,813 | (25,432) | -19% | 143,676 | 30% | 5% | 146,468 | 149,317 | 152,223 | 155,167 | | |
| 69 · DEPR & AMORT - ADM | | | | | | | | | | | | | | |
| 69100 | Depreciation - ADM | 5,467 | 5,467 | - | 0% | 4,646 | -15% | -15% | 4,739 | 4,834 | 4,931 | 5,030 | Per RAMS | Next Year Depreciation Amount + \$500 |
| Total 69 · DEPR & AMORT - ADM | | 5,467 | 5,467 | - | 0% | 4,646 | -15% | -15% | 4,739 | 4,834 | 4,931 | 5,030 | | |
| Total General & Administrative Expense | | 956,412 | 831,615 | (124,797) | -13% | 946,724 | 14% | -1% | 963,245 | 977,814 | 992,891 | 1,007,969 | | |
| Net Operating Income (Deficit) | | (1,059,284) | (559,559) | 499,725 | -47% | (1,023,894) | -83% | 3% | (1,091,604) | (1,191,880) | (1,294,007) | (1,394,811) | | |

CRESTLINE SANITATION DISTRICT 2021/2022 Budget Detail

| | 2021 | | | | 2022 | | | 2023 | 2024 | 2025 | 2026 | Notes | Comments |
|---------------------------------------|---------------------------------|--------------------|------------------------------|-------------------|--------------|-----------------------------|-------------------------|-------------|------------------|--------------------|---------------------|---------------------|---------------------------------|
| | Budget | Estimated Year End | Budget vs Estimated Year End | % variance | Budget | Est. Year End vs. NY Budget | CY Budget vs. NY Budget | Projection | Projection | Projection | Projection | | |
| Non-Operating Income (Expense) | | | | | | | | | | | | | |
| Other Income | | | | | | | | | | | | | |
| 71 · PROP TAXES | | | | | | | | | | | | | |
| 71100 | Prop Taxes- CURR SEC & UNSEC1% | 1,010,040 | 1,172,791 | 162,751 | 16% | 1,010,040 | -14% | 0% | 1,025,200 | 1,040,600 | 1,056,300 | 1,072,200 | Same as FY2021 Budget |
| 71300 | Prop Taxes-PRI SEC & UNSEC | 6,600 | 10,238 | 3,638 | 55% | 6,600 | -36% | 0% | 6,600 | 6,600 | 6,600 | 6,600 | Same as FY2021 Budget |
| 71500 | Int & Pen Delinquent Taxes | 1,000 | 1,043 | 43 | 4% | 1,000 | -4% | 0% | 1,000 | 1,000 | 1,000 | 1,000 | Same as FY2021 Budget |
| Total 71 · PROP TAXES | | 1,017,640 | 1,184,072 | 166,432 | 16% | 1,017,640 | -14% | 0% | 1,032,800 | 1,048,200 | 1,063,900 | 1,079,800 | |
| 72 · SPECIAL ASSESSMENTS | | | | | | | | | | | | | |
| 72100 | Special Assessment - CURRENT | 11,500 | 10,940 | (560) | -5% | 11,500 | 5% | 0% | 11,500 | 11,500 | 11,500 | 11,500 | Same as FY2021 Budget |
| Total 72 · SPECIAL ASSESSMENTS | | 11,500 | 10,940 | (560) | -5% | 11,500 | 5% | 0% | 11,500 | 11,500 | 11,500 | 11,500 | |
| 73 · GRANTS AND AIDS | | | | | | | | | | | | | |
| 73100 | General Tax Levy- HOMEOWNER EXM | 10,089 | 10,090 | 1 | 0% | 10,089 | 0.0% | 0.0% | 10,240 | 10,394 | 10,550 | 10,708 | Same as FY2021 Budget |
| Total 73 · GRANTS AND AIDS | | 10,089 | 10,090 | 1 | 0% | 10,089 | 0% | 0% | 10,240 | 10,394 | 10,550 | 10,708 | |
| 76 · CONNECTION FEE | | | | | | | | | | | | | |
| 76000 | Connection Fees | - | 25,786 | 25,786 | N/A | - | -100% | N/A | - | - | - | - | |
| Total 76 · CONNECTION FEE | | - | 25,786 | 25,786 | N/A | - | -100% | N/A | - | - | - | - | |
| 79 · OTHER INCOMES | | | | | | | | | | | | | |
| 77000 | Interest Income | 80,592 | 119,060 | 38,468 | 48% | 72,533 | -39% | -10% | 72,533 | 72,533 | 72,533 | 72,533 | 10% decrease from FY2021 Budget |
| 77500 | Realized Gain / Loss | - | - | - | N/A | - | N/A | N/A | - | - | - | - | |
| 77800 | Net Incr/Decr in Fair Value | - | (80,403) | (80,403) | N/A | - | 100% | N/A | - | - | - | - | |
| 78000 | Gain / Loss on Sales of Fixed A | - | 7,500 | 7,500 | N/A | - | -100% | N/A | - | - | - | - | |
| 72300 | Special Assessment-DELQ&PENALTY | 530 | 472 | (58) | -11% | 530 | 12% | 0% | 530 | 530 | 530 | 530 | Same as FY2021 Budget |
| 72500 | Special Assessment SU01-DLQ&PEN | 10,326 | 16,126 | 5,800 | 56% | 10,326 | -36% | 0% | 10,326 | 10,326 | 10,326 | 10,326 | Same as FY2021 Budget |
| 79200 | Worker's Comp Insurance Claim | - | 7,772 | 7,772 | N/A | - | -100% | N/A | - | - | - | - | Same as FY2021 Budget |
| 79500 | Other Income | 1,000 | 327 | (673) | -67% | 1,000 | 206% | 0% | 1,000 | 1,000 | 1,000 | 1,000 | Same as FY2021 Budget |
| Total 79 · OTHER INCOMES | | 92,448 | 70,854 | (21,594) | -23% | 84,389 | 19% | -9% | 84,389 | 84,389 | 84,389 | 84,389 | |
| Total Other Income | | 1,131,677 | 1,301,742 | 170,065 | 15% | 1,123,618 | -14% | -1% | 1,138,929 | 1,154,483 | 1,170,339 | 1,186,397 | |
| Other Expense | | | | | | | | | | | | | |
| 80 · OTHER EXPENSES | | | | | | | | | | | | | |
| 81000 | Interest Expense | - | - | - | N/A | - | N/A | N/A | - | - | - | - | |
| 83000 | Election Cost | 25,000 | - | (25,000) | -100% | - | N/A | -100% | 25,000 | - | 25,000 | - | No Elections for FY 2022 |
| 84000 | Tax Deduction | 2,685 | 3,053 | 368 | 14% | 2,685 | -12% | 0% | 2,685 | 2,685 | 2,685 | 2,685 | Same as FY2021 Budget |
| Total 80 · OTHER EXPENSES | | 27,685 | 3,053 | (24,632) | -89% | 2,685 | -12% | -90% | 27,685 | 2,685 | 27,685 | 2,685 | |
| Total Other Expense | | 27,685 | 3,053 | (24,632) | -89% | 2,685 | -12% | -90% | 27,685 | 2,685 | 27,685 | 2,685 | |
| Net Non-Operating Income | | 1,103,992 | 1,298,689 | 194,697 | 18% | 1,120,933 | -14% | 2% | 1,111,244 | 1,151,798 | 1,142,654 | 1,183,712 | |
| Change In Net Position | | \$ 44,708 | 739,130 | \$ 694,422 | 1553% | \$ 97,039 | -87% | 117% | \$ 19,641 | \$ (40,082) | \$ (151,353) | \$ (211,099) | |