

CRESTLINE SANITATION DISTRICT 2022/2023 Budget Detail

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10%		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		
Operating Income/Expense														
Income														
40 - REVENUE														
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 5,718 EDU x 12 months
42000	Sewer Penalties	108,100	120,970	12,870	-12%	121,000	0%	12%	121,000	121,000	121,000	121,000	Same as FY2023 Estimate (rounded)	
43000	Pumped Waste Permits	36,400	35,230	(1,170)	-3%	35,300	0%	-3%	35,300	35,300	35,300	35,300	Same as FY2023 Estimate (rounded)	
44000	Permit & Inspection Fees	1,600	970	(630)	-39%	1,000	3%	-38%	1,000	1,000	1,000	1,000	Same as FY2023 Estimate (rounded)	
46000	Cleghorn State Reimbursement	120,000	143,250	23,250	19%	120,000	-16%	0%	120,000	120,000	120,000	120,000	Same as FY2023 Budget	
47000	Pilot Rock Camp Fee	7,800	9,960	2,160	28%	7,800	-22%	0%	7,800	7,800	7,800	7,800	Same as FY2023 Budget	\$650 x 12 months
48000	Other Service Fees	100	200	100	100%	200	0%	100%	200	200	200	200	Same as FY2023 Estimate (rounded)	
49000	Other Charges	-	10	10	N/A	-	-100%	N/A	-	-	-	-		
Total 40 - REVENUE		3,625,100	3,662,050	36,950	1%	3,909,600	7%	8%	3,909,600	3,909,600	3,909,600	3,909,600		
Cost of Services Provided														
51-MT - Salaries & Benefit - MAINT														
51010MT	Salaries - REG	415,850	301,450	(114,400)	-28%	453,020	50%	9%	481,420	511,300	539,890	564,840	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%	27,190	56%	-2%	28,670	30,230	31,730	33,070	Per Compensation Projection - CSD Board	
51040MT	Salaries - SICK	22,700	19,160	(3,540)	-16%	24,580	28%	8%	26,110	27,730	29,270	30,620	Per Compensation Projection - CSD Board	
51050MT	Salaries - HOLIDAY	26,500	17,900	(8,600)	-32%	28,690	60%	8%	30,480	32,370	34,170	35,740	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%	11,210	48%	8%	11,870	12,570	13,240	13,820	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%	52,050	-1%	-21%	55,130	56,550	59,560	62,190	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%	181,290	37%	0%	192,330	203,950	215,160	225,140	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	
Total 51-MT - Salaries & Benefit - MAINT		1,036,290	711,460	(324,830)	-31%	960,940	35%	-7%	1,012,610	1,065,320	1,118,000	1,164,100		
51-OP - SALARIES & BENEFIT - OP														
51010OP	Salaries - REG	611,660	597,360	(14,300)	-2%	644,580	8%	5%	679,300	709,060	736,950	766,020	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%	50,240	-9%	-1%	52,740	54,950	57,080	59,300	Per Compensation Projection - CSD Board	
51040OP	Salaries - SICK	33,760	33,280	(480)	-1%	35,390	6%	5%	37,290	38,970	40,510	42,110	Per Compensation Projection - CSD Board	
51050OP	Salaries - HOLIDAY	39,410	35,780	(3,630)	-9%	41,310	15%	5%	43,530	45,490	47,290	49,160	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%	16,240	21%	5%	17,070	17,780	18,450	19,140	Per Compensation Projection - CSD Board	
51200OP	Worker's Comp	81,190	90,850	9,660	12%	64,610	-29%	-20%	67,810	68,240	70,540	72,940	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%	275,900	8%	-3%	290,660	303,740	316,280	329,370	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	
Total 51-OP - SALARIES & BENEFIT - OP		1,306,380	1,280,010	(26,370)	-2%	1,314,740	3%	1%	1,378,840	1,433,080	1,486,870	1,542,240		

CRESTLINE SANITATION DISTRICT 2022/2023 Budget Detail

		1.03				1.03				1.03				Notes		Comments	
		2023		2024		2025	2026	2027	2028								
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection					
53-MT · PROFESSIONAL SVC-MAINT																	
53300MT	Engineering	-	-	-	N/A	-	N/A	N/A	-	-	-	-	No Engineering Expected for Maintenance				
53400MT	Laboratory Analysis	-	-	-	N/A	-	N/A	N/A	-	-	-	-	No Laboratory Analysis Expected for Maint				
53900MT	Other Professional Svc	3,640	3,490	(150)	-4%	3,600	3%	-1%	3,710	3,830	3,950	4,070	3% CPI increase from FY2023 Estimated YE Drug Test, DMV Medical, Underground Svc Alert				
Total 53-MT · PROFESSIONAL SVC-MAINT		3,640	3,490	(150)	-4%	3,600	3%	-1%	3,710	3,830	3,950	4,070					
53-OP · PROFESSIONAL SVC - OP																	
53300OP	Engineering	20,000	12,170	(7,830)	-39%	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				
Total 53-OP · PROFESSIONAL SVC - OP		132,810	123,790	(9,020)	-7%	134,990	9%	2%	138,450	142,010	145,680	149,460					
54-MT · SERVICE AND SUPPLIES - MAINT																	
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				
Total 54-MT · SERVICE AND SUPPLIES - MAINT		49,150	62,800	13,650	28%	64,720	3%	32%	66,710	68,760	70,850	73,000					
54-OP · SERVICE AND SUPPLIES - OP																	
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

10%		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
54340OP	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
54400OP	Training	20,000	9,470	(10,530)	-53%	20,000	111%	0%	20,600	21,220	21,860	22,520	Same as FY2023 Budget	Training for New Staff, and Promoting Staff
Total 54-OP - SERVICE AND SUPPLIES - OP		560,290	455,610	(104,680)	-19%	565,176	24%	1%	582,230	599,800	617,920	636,530		
56 - UTILITIES - OP														
56100OP	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	
56210OP	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	
56220OP	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	
56230OP	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	
56240OP	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	
56300OP	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	
Total 56 - UTILITIES - OP		201,560	221,210	19,650	10%	243,360	10%	21%	250,700	258,250	266,020	274,030		
59-MT - DEPRECIATION - MAINT														
59100MT	Depreciation Expense	263,730	252,310	(11,420)	-4%	263,730	5%	0%	271,650	279,800	288,200	296,850	Per RAMS updated 4/21/22	Next Year Depreciation Amount + \$20,000
Total 59-MT - DEPRECIATION - MAINT		263,730	252,310	(11,420)	-4%	263,730	5%	0%	271,650	279,800	288,200	296,850		
59-OP - DEPR & AMORT - OP														
59100OP	Depreciation - OP	299,080	305,940	6,860	2%	280,530	-8%	-6%	288,950	297,620	306,550	315,750	Per RAMS updated 4/21/22	Next Year Depreciation Amount + \$30,000
Total 59-OP - DEPR & AMORT - OP		299,080	305,940	6,860	2%	280,530	-8%	-6%	288,950	297,620	306,550	315,750		
Total Cost of Services Provided		3,852,930	3,416,620	(436,310)	-11%	3,831,786	12%	-1%	3,993,850	4,148,470	4,304,040	4,456,030		
Net Operating Income Before G&A		(227,830)	245,430	473,260	-208%	77,814	-68%	134%	(84,250)	(238,870)	(394,440)	(546,430)		
General & Administrative Expense														
61 - SALARIES AND BENEFIT - ADM														
61010	Salaries - REG ADM	387,670	378,710	(8,960)	-2%	322,150	-15%	-17%	354,240	379,720	406,160	431,150	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%	44,340	94%	-11%	47,580	50,890	54,270	57,610	Per Compensation Projection - CSD Board	
61040	Salaries - SICK ADM	8,380	15,120	6,740	80%	10,950	-28%	31%	11,790	12,680	13,630	14,490	Per Compensation Projection - CSD Board	
61050	Salaries - HOLIDAY ADM	19,480	18,220	(1,260)	-6%	20,320	12%	4%	13,760	14,800	15,910	16,920	Per Compensation Projection - CSD Board	Includes General Manager holiday pay
61100	Payroll Tax - ADM	12,020	10,720	(1,300)	-11%	11,530	8%	-4%	13,250	14,200	15,190	16,130	Per Compensation Projection - CSD Board	
61200	Worker's Comp - ADM	4,240	4,120	(120)	-3%	3,200	-22%	-25%	3,440	3,570	3,820	4,050	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%	143,710	29%	20%	154,670	166,070	177,930	189,380	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	
Total 61 - SALARIES AND BENEFIT - ADM		671,920	636,450	(35,470)	-5%	627,930	-1%	-7%	674,110	718,540	763,610	806,530		
62 - BOARD EXPENSES														
62100	Board Director's Fee	18,000	11,400	(6,600)	-37%	18,000	58%	0%	18,000	18,000	18,000	18,000	\$300 x 5 Board members x 12 months	
62200	Board Exp - Auto Expense	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
62300	Board Exp - Meals & Lodging	800	510	(290)	-36%	800	57%	0%	830	860	890	920	Same as FY2023 Budget	
62400	Board Exp - Education & Training	200	70	(130)	-65%	200	186%	0%	210	220	230	240	Same as FY2023 Budget	
Total 62 - BOARD EXPENSES		19,000	11,980	(7,020)	-37%	19,000	59%	0%	19,040	19,080	19,120	19,160		

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10%		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			
63 · PROFESSIONAL SVC - ADM														
63100	Accounting & Auditing	45,000	50,370	5,370	12%	51,890	3%	15%	53,450	55,060	56,720	58,430	3% CPI increase from FY2023 Estimated YE	
63200	County Services	1,300	380	(920)	-71%	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
Total 63 · PROFESSIONAL SVC - ADM		206,170	137,080	(69,090)	-34%	223,600	63%	8%	230,320	237,260	244,410	251,770		
64 · SERVICES AND SUPPLIES - ADM														
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	
Total 64 · SERVICES AND SUPPLIES - ADM		137,720	113,970	(23,750)	-17%	132,160	16%	-4%	136,060	140,080	144,250	148,550		
69 · DEPR & AMORT - ADM														
69100	Depreciation - ADM	6,300	5,800	(500)	-8%	6,300	9%	0%	6,490	6,690	6,900	7,110	Per RAMS updated 4/14/22	Next Year Depreciation Amount + \$500
Total 69 · DEPR & AMORT - ADM		6,300	5,800	(500)	-8%	6,300	9%	0%	6,490	6,690	6,900	7,110		
Total General & Administrative Expense		1,041,110	905,280	(135,830)	-13%	1,008,990	11%	-3%	1,066,020	1,121,650	1,178,290	1,233,120		
Net Operating Income (Deficit)		(1,268,940)	(659,850)	609,090	-48%	(931,176)	-41%	27%	(1,150,270)	(1,360,520)	(1,572,730)	(1,779,550)		

CRESTLINE SANITATION DISTRICT 2022/2023 Budget Detail

10%		2023				1.03 2024			1.03 2025	1.03 2026	1.03 2027	1.03 2028		
		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
Non-Operating Income (Expense)														
Other Income														
71 · PROP TAXES														
71100	Prop Taxes-CURR SEC & UNSEC1%	1,258,900	1,367,730	108,830	9%	1,367,800	0%	9%	1,388,400	1,409,300	1,430,500	1,452,000	Same as FY2023 Estimate (rounded)	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
Total 71 · PROP TAXES		1,272,600	1,385,710	113,110	9%	1,385,900	0%	9%	1,406,900	1,428,200	1,449,800	1,471,700		
72 · SPECIAL ASSESSMENTS														
72100	Special Assessment - CURRENT	11,100	10,940	(160)	-1%	11,000	1%	-1%	11,200	11,400	11,600	11,800	Same as FY2023 Estimate (rounded)	FY2024-2027 projections based on PY + 1.5% increase
Total 72 · SPECIAL ASSESSMENTS		11,100	10,940	(160)	-1%	11,000	1%	-1%	11,200	11,400	11,600	11,800		
73 · GRANTS AND AIDS														
73100	General Tax Levy- HOMEOWNER EXM	10,000	9,650	(350)	-4%	9,700	0.5%	-3.0%	9,900	10,100	10,300	10,500	Same as FY2023 Estimate (rounded)	FY2024-2027 projections based on PY + 1.5% increase
Total 73 · GRANTS AND AIDS		10,000	9,650	(350)	-4%	9,700	1%	-3%	9,900	10,100	10,300	10,500		
76 · CONNECTION FEE														
76000	Connection Fees	-	7,480	7,480	N/A	-	-100%	N/A	-	-	-	-		
Total 76 · CONNECTION FEE		-	7,480	7,480	N/A	-	-100%	N/A	-	-	-	-		
79 · OTHER INCOME														
77000	Interest Income	72,000	95,040	23,040	32%	95,100	0%	32%	95,100	95,100	95,100	95,100	Same as FY2023 Estimate (rounded)	
77500	Realized Gain / Loss	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
77800	Net Incr/Decr in Fair Value	-	(98,780)	(98,780)	N/A	-	100%	N/A	-	-	-	-	Not budgeted, for financial reporting only	
78000	Gain / Loss on Sales of Fixed A	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
72300	Special Assessment-DELQ&PENALTY	800	1,120	320	40%	1,200	7%	50%	1,200	1,200	1,200	1,200	Same as FY2023 Estimate (rounded)	
72500	Special Assessment SU01-DLQ&PEN	16,300	15,650	(650)	-4%	15,700	0%	-4%	15,700	15,700	15,700	15,700	Same as FY2023 Estimate (rounded)	
79200	Worker's Comp Insurance Claim	-	-	-	N/A	-	N/A	N/A	-	-	-	-	Same as FY2023 Estimate (rounded)	
79500	Other Income	300	250,300	250,000	83333%	300	-100%	0%	300	300	300	300	Same as FY2023 Budget	
Total 79 · OTHER INCOME		89,400	263,330	173,930	195%	112,300	-57%	26%	112,300	112,300	112,300	112,300		
Total Other Income		1,383,100	1,677,110	294,010	21%	1,518,900	-9%	10%	1,540,300	1,562,000	1,584,000	1,606,300		
Other Expense														
80 · OTHER EXPENSES														
81000	Interest Expense	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
83000	Election Cost	-	-	-	N/A	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
Total 80 · OTHER EXPENSES		3,300	3,630	330	10%	28,700	691%	770%	3,800	28,900	4,000	29,100		
Total Other Expense		3,300	3,630	330	10%	28,700	691%	770%	3,800	28,900	4,000	29,100		
Net Non-Operating Income		1,379,800	1,673,480	293,680	21%	1,490,200	-11%	8%	1,536,500	1,533,100	1,580,000	1,577,200		
Change In Net Position		\$ 110,860	\$ 1,013,630	\$ 902,770	814%	\$ 559,024	-45%	404%	\$ 386,230	\$ 172,580	\$ 7,270	\$ (202,350)		