

CRESTLINE SANITATION DISTRICT 2022/2023 Budget Detail

DRAFT
III

| 15% | | 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 | Notes | Comments |
| 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% | 473,580 | 57% | 14% | 502,610 | 533,130 | 562,360 | 587,990 | 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% | 28,430 | 64% | 3% | 29,940 | 31,540 | 33,080 | 34,460 | Per Compensation Projection - CSD Board | |
| 51040MT | Salaries - SICK | 22,700 | 19,160 | (3,540) | -16% | 25,700 | 34% | 13% | 27,260 | 28,910 | 30,490 | 31,870 | Per Compensation Projection - CSD Board | |
| 51050MT | Salaries - HOLIDAY | 26,500 | 17,900 | (8,600) | -32% | 30,000 | 68% | 13% | 31,820 | 33,750 | 35,590 | 37,210 | 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% | 11,690 | 54% | 13% | 12,370 | 13,080 | 13,770 | 14,370 | 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% | 54,300 | 4% | -17% | 57,450 | 58,860 | 61,940 | 64,640 | 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% | 189,500 | 43% | 4% | 200,800 | 212,690 | 224,180 | 234,440 | 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% | 996,110 | 40% | -4% | 1,048,850 | 1,102,580 | 1,156,390 | 1,203,660 | | |
| 51-OP - SALARIES & BENEFIT - OP | | | | | | | | | | | | | | |
| 51010OP | Salaries - REG | 611,660 | 597,360 | (14,300) | -2% | 673,690 | 13% | 10% | 709,270 | 739,940 | 768,760 | 798,770 | 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% | 52,520 | -5% | 3% | 55,090 | 57,370 | 59,570 | 61,870 | Per Compensation Projection - CSD Board | |
| 51040OP | Salaries - SICK | 33,760 | 33,280 | (480) | -1% | 36,990 | 11% | 10% | 38,950 | 40,670 | 42,260 | 43,920 | Per Compensation Projection - CSD Board | |
| 51050OP | Salaries - HOLIDAY | 39,410 | 35,780 | (3,630) | -9% | 43,190 | 21% | 10% | 45,470 | 47,480 | 49,340 | 51,270 | 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% | 16,940 | 26% | 9% | 17,790 | 18,520 | 19,210 | 19,930 | Per Compensation Projection - CSD Board | |
| 51200OP | Worker's Comp | 81,190 | 90,850 | 9,660 | 12% | 67,400 | -26% | -17% | 70,680 | 71,100 | 73,500 | 75,980 | 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% | 288,350 | 13% | 2% | 303,510 | 317,000 | 329,960 | 343,480 | 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% | 1,365,550 | 7% | 5% | 1,431,200 | 1,486,930 | 1,542,370 | 1,599,420 | | |

CRESTLINE SANITATION DISTRICT 2022/2023 Budget Detail

| | | 15% | | | | 1.03 | | 1.03 | | 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% | 1,190 | 1,230 | 1,270 | 1,310 | 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

| 15% | | 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 | | | |
| 543400P | 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 | 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% | 573,120 | 590,420 | 608,260 | 626,580 | | | |
| 56 · UTILITIES - OP | | | | | | | | | | | | | | |
| 561000P | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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% | 3,917,766 | 15% | 2% | 4,073,340 | 4,230,200 | 4,388,270 | 4,542,820 | | | |
| Net Operating Income Before G&A | (227,830) | 245,430 | 473,260 | -208% | (8,166) | -103% | 96% | (163,740) | (320,600) | (478,670) | (633,220) | | | |
| General & Administrative Expense | | | | | | | | | | | | | | |
| 61 · SALARIES AND BENEFIT - ADM | | | | | | | | | | | | | | |
| 61010 | 387,670 | 378,710 | (8,960) | -2% | 331,220 | -13% | -15% | 363,580 | 389,330 | 416,070 | 441,340 | Per Compensation Projection - CSD Board | | |
| 61020 | 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 | 49,830 | 22,870 | (26,960) | -54% | 44,990 | 97% | -10% | 48,250 | 51,580 | 54,980 | 58,350 | Per Compensation Projection - CSD Board | | |
| 61040 | 8,380 | 15,120 | 6,740 | 80% | 11,440 | -24% | 37% | 12,300 | 13,210 | 14,170 | 15,050 | Per Compensation Projection - CSD Board | | |
| 61050 | 19,480 | 18,220 | (1,260) | -6% | 20,900 | 15% | 7% | 14,360 | 15,420 | 16,540 | 17,570 | Per Compensation Projection - CSD Board | Includes General Manager holiday pay | |
| 61100 | 12,020 | 10,720 | (1,300) | -11% | 11,850 | 11% | -1% | 13,590 | 14,560 | 15,550 | 16,500 | Per Compensation Projection - CSD Board | | |
| 61200 | 4,240 | 4,120 | (120) | -3% | 3,280 | -20% | -23% | 3,530 | 3,660 | 3,910 | 4,150 | Per Compensation Projection - CSD Board | Ex Mod Factor decreased from 207% to 152% | |
| 61300 | 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 | 119,520 | 111,430 | (8,090) | -7% | 147,630 | 32% | 24% | 158,710 | 170,240 | 182,230 | 193,830 | Per Compensation Projection - CSD Board | Per SBCERA, flex dollars, standby, oncall, callouts are no longer pensionable as of 07/30/20 | |
| 61600 | 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% | 643,040 | 1% | -4% | 689,700 | 734,610 | 780,150 | 823,590 | | | |
| 62 · BOARD EXPENSES | | | | | | | | | | | | | | |
| 62100 | 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 | - | - | - | N/A | - | N/A | N/A | - | - | - | - | | | |
| 62300 | 800 | 510 | (290) | -36% | 800 | 57% | 0% | 830 | 860 | 890 | 920 | Same as FY2023 Budget | | |
| 62400 | 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 | | | |

CRESTLINE SANITATION DISTRICT 2022/2023 Budget Detail

| | | 15% | | | | 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 | | |
| 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% | 1,024,100 | 13% | -2% | 1,081,610 | 1,137,720 | 1,194,830 | 1,250,180 | | |
| Net Operating Income (Deficit) | | (1,268,940) | (659,850) | 609,090 | -48% | (1,032,266) | -56% | 19% | (1,245,350) | (1,458,320) | (1,673,500) | (1,883,400) | | |

CRESTLINE SANITATION DISTRICT 2022/2023 Budget Detail

| 15% | | 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% | \$ 457,934 | -55% | 313% | \$ 291,150 | \$ 74,780 | \$ (93,500) | \$ (306,200) | | |