



Fiscal Year 2025-2026 Annual Budget

July 1, 2025 to June 30, 2026

Adopted Budget - June 12, 2025
(Operating Budget and Capital Projects)

Crestline Sanitation District

Fiscal Year 2025-2026 Annual Budget

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EXECUTIVE SUMMARY

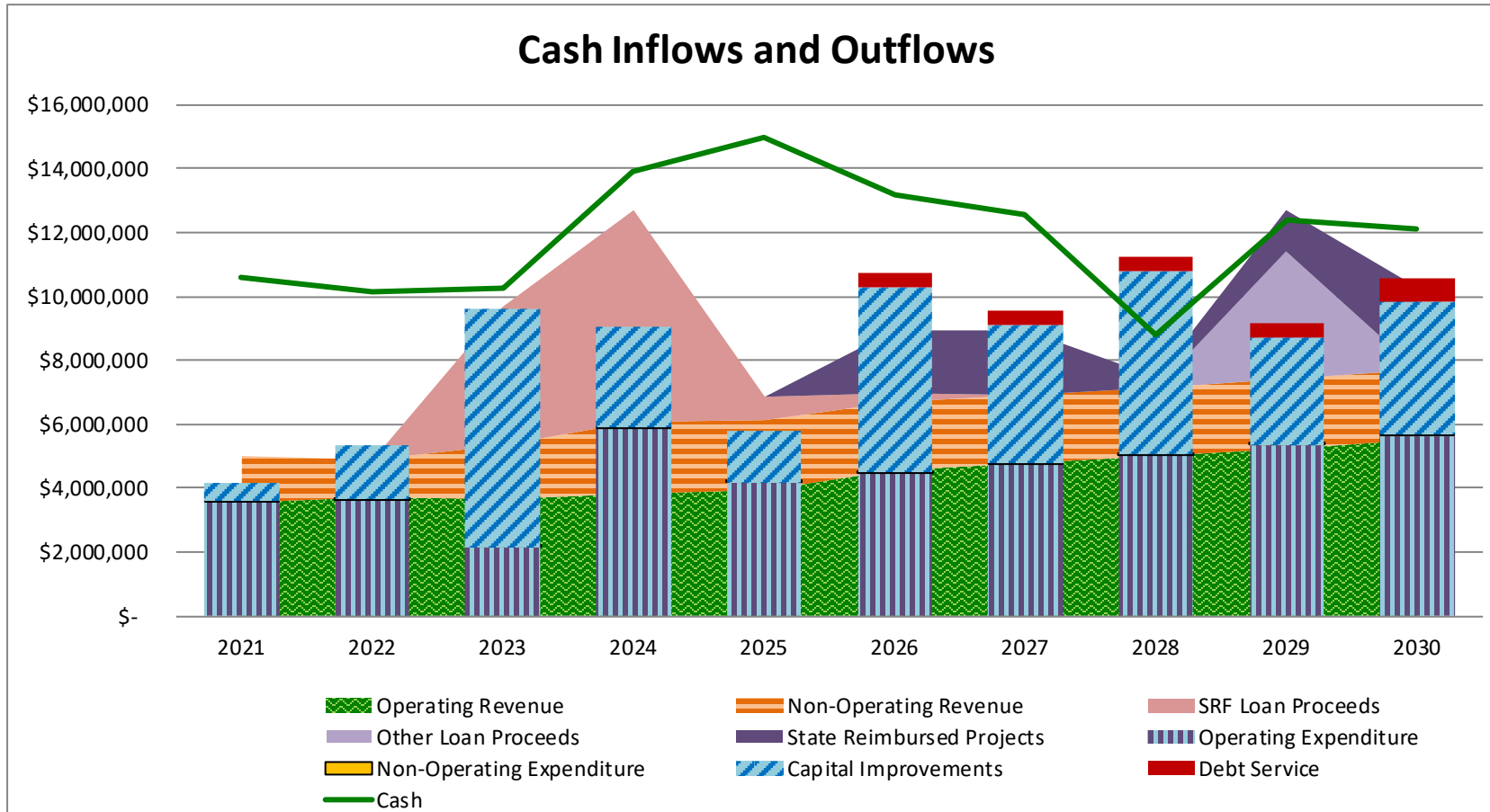
Crestline Sanitation District

Fiscal Year 2025-2026 Annual Budget

We are pleased to present to the Board of Directors the Crestline Sanitation District's Annual Budget for Fiscal Year 2025-2026.

This Budget has been prepared with the following general projections:

- 5.0% increase in salaries and benefits.
- 5.0% increase in expenses other than salaries and benefits, except where noted otherwise.



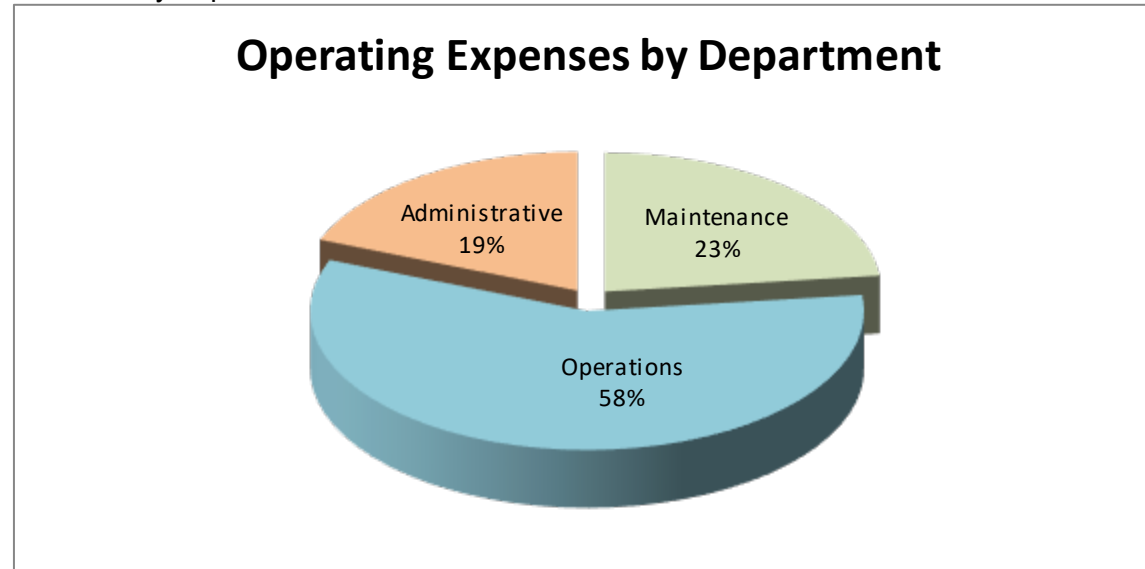
Crestline Sanitation District

Operating Budget

The operating budget covers the routine operations and maintenance of District facilities and services at its existing service levels and does not directly include funds for upgrades, increased capacity, or betterments. The operating budget is presented in more detail in the following sections.

Operating Expenses by Department

The following chart illustrates how the budget is allocated by department.



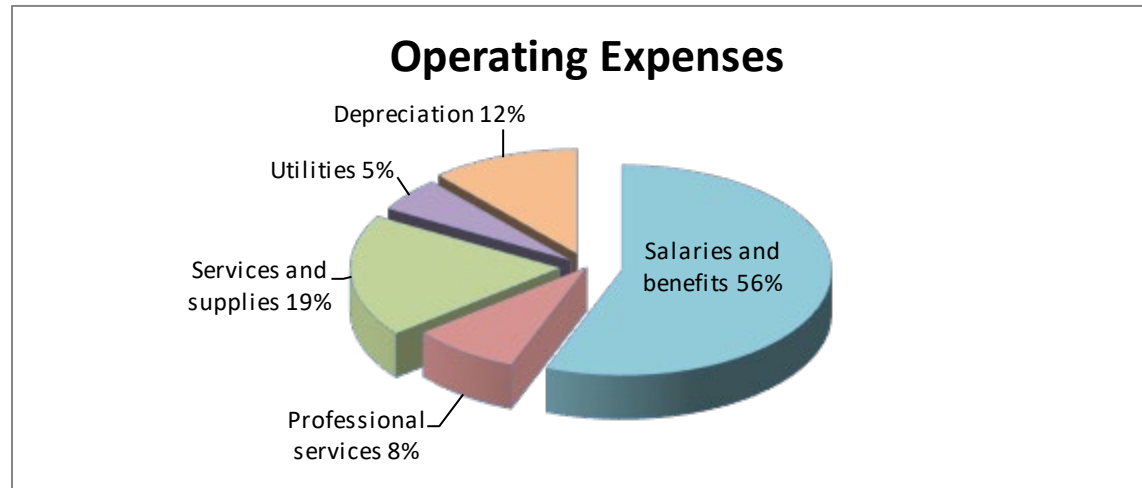
The following table details these expenses by department.

Department	2025/2026 Budget	% of Total Operating Exp
Maintenance	\$ 1,175,290	23%
Operations	2,934,077	58%
Administrative	965,114	19%
Total operating expenses	<u>\$ 5,074,481</u>	<u>100%</u>

Crestline Sanitation District

Operating Expenses by Type

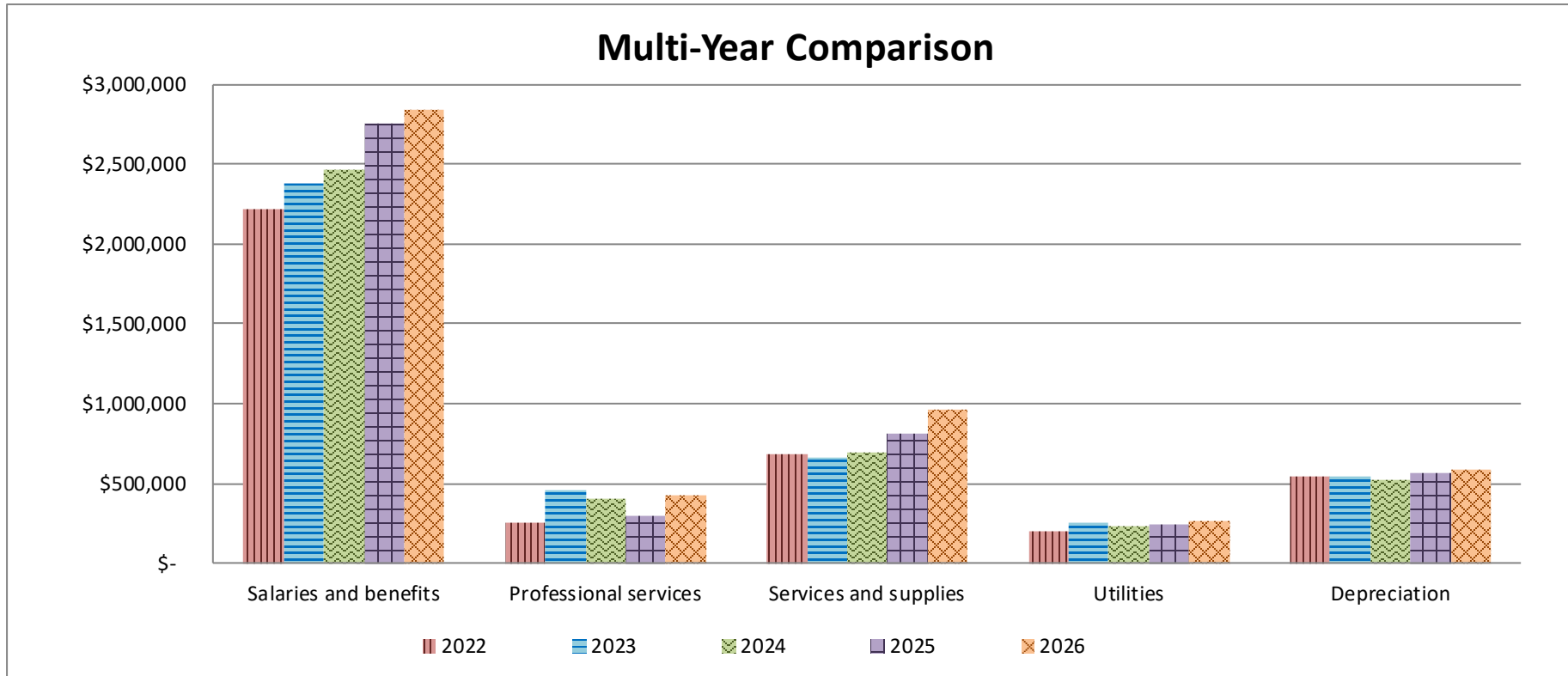
The following chart illustrates how the budget is allocated to the major expense categories.



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

Operating Expenses	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget	% of Total 2026 Budget	% Change from 2025 to 2026
Salaries and benefits	\$ 2,220,556	\$ 2,383,584	\$ 2,466,927	\$ 2,758,158	\$ 2,835,580	56%	3%
Professional services	258,881	457,459	408,895	296,137	425,760	8%	44%
Services and supplies	683,096	663,557	700,318	816,670	960,051	19%	18%
Utilities	198,025	250,921	237,648	243,825	268,230	5%	10%
Depreciation	550,211	548,356	522,132	567,510	584,860	12%	3%
Total operating expenses	\$ 3,910,769	\$ 4,303,877	\$ 4,335,920	\$ 4,682,300	\$ 5,074,481	100%	8%

Crestline Sanitation District



The chart above illustrates the 5-year trend for each of the major expense categories. Salaries and benefits are projected to increase by 3% over the prior year, of which 5% is from a cost-of-living-adjustment (COLA) salaries increase, and -2% is from eliminating vacant positions. Professional services are projected to increase by 44% over the estimated FY2025 amount due to the increase of legal and investigation fee, but the FY2026 budget amount increased 4% from the FY2024 actual amount. Services and supplies are projected to increase by 18% due to insurance and other expenses. Utilities is projected to increase by 10% due to the current market rate for utilities.

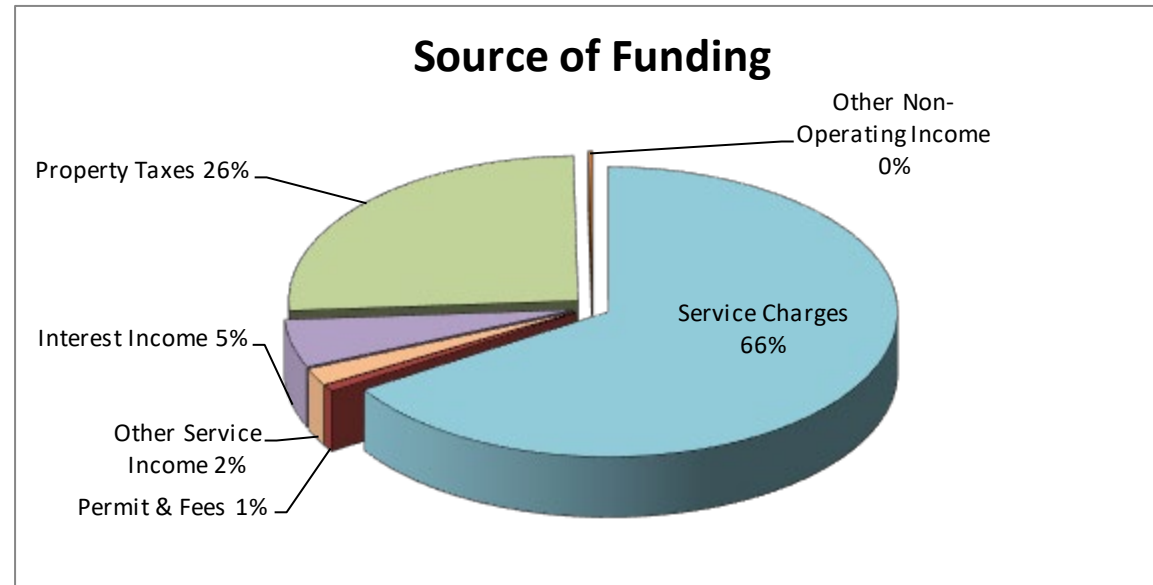
Personnel

The District's workforce consists of 21 full-time positions including 1 vacant position.

Crestline Sanitation District

Funding

The majority of funding for the budget is from sewer service charges and property taxes, as illustrated in the chart below.



The following table details the major sources of funding.

Source of Funding	2025/2026 Budget	% of Total Funding
Service charges	\$ 4,403,600	66%
Permit & fees	47,900	1%
Other service income	128,100	2%
Interest income	356,300	5%
Property taxes	1,725,200	26%
Other non-operating income	16,900	0%
Total funding	\$ 6,678,000	100%

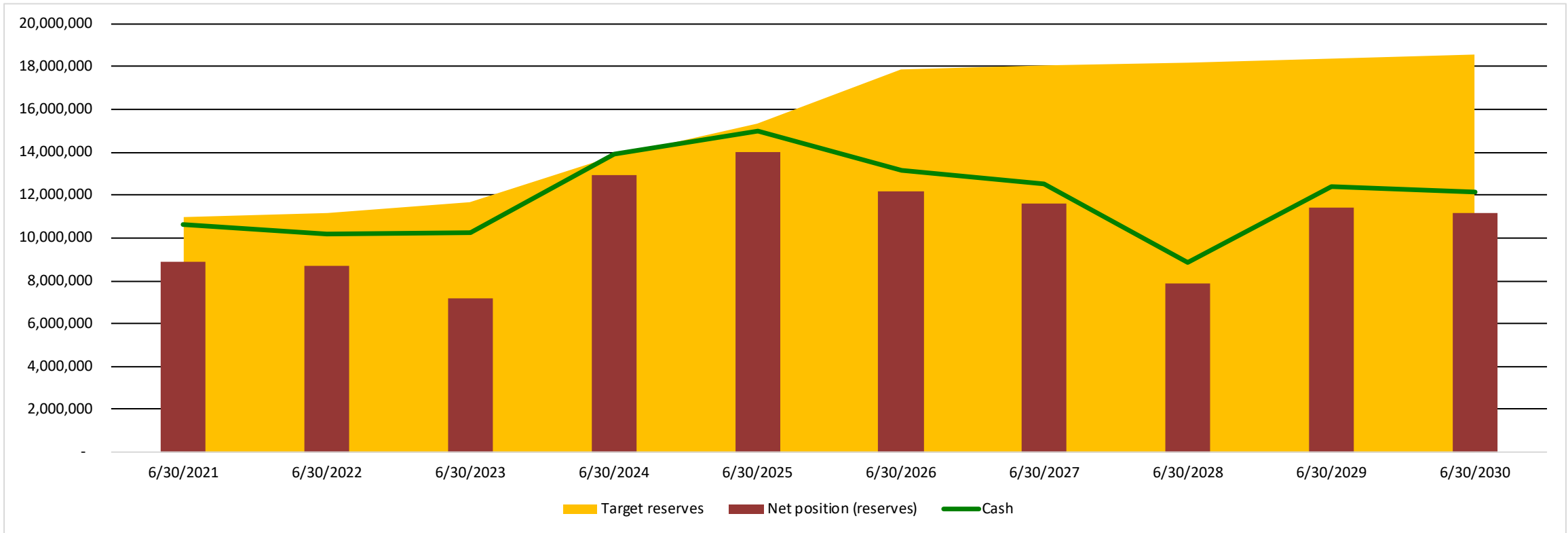
Service Charge Rates

The service charge rate will increase by 5% over the prior year following the voter-approved rate increase. The 2025-26 budget reflects a projected net operating deficit of \$494,881 and net nonoperating revenues from taxes and investment earnings of \$2,035,179 for an overall net increase in net position of \$1,540,298, which will be used for capital improvement and replacements and debt service payments.

Crestline Sanitation District

Reserves

The District manages its reserves in a manner that ensures continuity of services and to protect District customers and taxpayers from the financial impacts of catastrophic events and from fluctuations in District expenses. Reserves are determined in accordance with the District’s Reserve Policy, as calculated on page 18. The following table illustrates prior year reserve balances and projected reserve balances. The significant projected decrease is related to anticipated cash-funded capital projects.



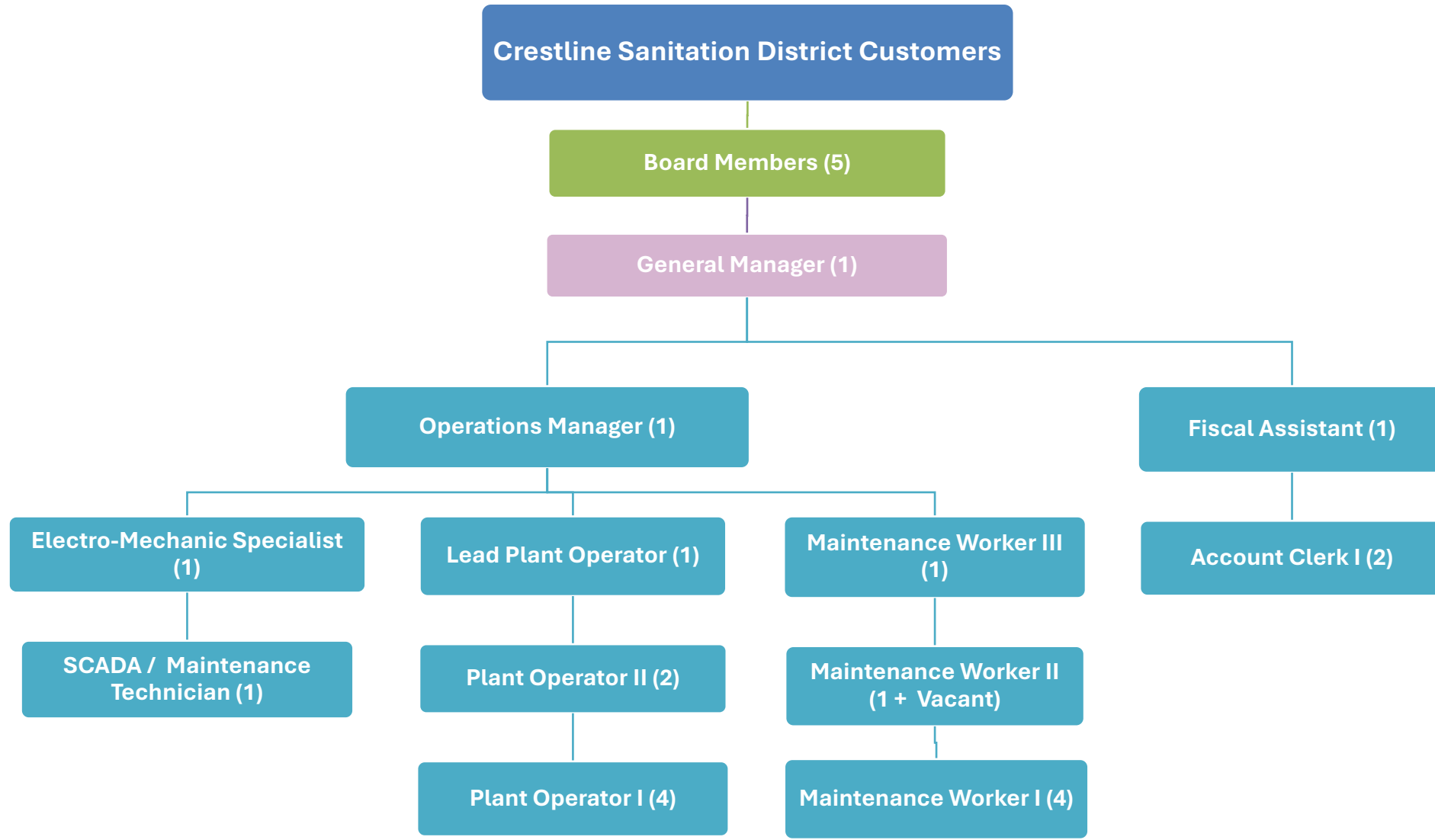
Summary

The Fiscal Year 2025-26 Budget continues the District’s history of responsible fiscal management. Available resources are focused on maintaining services and programs essential to District facilities and improving the quality of service to the customers of the District.

Dawn Grantham
General Manager

RAMS – Financial Consultant

ORGANIZATIONAL CHART



BUDGET SUMMARY

CRESTLINE SANITATION DISTRICT 2025/2026 Budget Summary

	Audited 06/30/21	Audited 06/30/22	Audited 06/30/23	Audited 06/30/24	Estimated 06/30/25	Budget 06/30/26	Projection 06/30/27	Projection 06/30/28	Projection 06/30/29	Projection 06/30/30
OPERATING REVENUES										
Charges for services	\$ 3,345,801	\$ 3,509,773	3,475,834	3,507,818	3,684,953	\$ 4,403,600	\$ 4,615,740	\$ 4,838,487	\$ 5,072,371	\$ 5,317,950
Permit and inspection fees	43,394	36,331	35,729	45,173	47,827	47,900	47,900	47,900	47,900	47,900
Connection fees	25,786	7,482	7,482	11,223	18,705	-	-	-	-	-
Other services	148,038	167,391	166,967	279,732	201,057	128,100	128,100	128,100	128,100	128,100
Total operating revenues	3,563,019	3,720,977	3,686,012	3,843,946	3,952,542	4,579,600	4,791,740	5,014,487	5,248,371	5,493,950
OPERATING EXPENSES										
Salaries and benefits	3,001,072	2,220,556	2,383,584	2,466,927	2,758,158	2,835,580	3,029,790	3,234,310	3,445,360	3,642,160
Professional services	223,510	258,881	457,459	408,895	296,137	425,760	446,100	467,450	489,870	513,420
Services and supplies	540,230	683,096	663,557	700,318	816,670	960,051	1,007,100	1,056,600	1,108,540	1,163,040
Utilities	197,038	198,025	250,921	237,648	243,825	268,230	281,670	295,780	310,590	326,140
Depreciation	553,436	550,211	548,356	522,132	567,510	584,860	614,120	644,840	677,090	710,960
Total operating expenses	4,515,286	3,910,769	4,303,877	4,335,920	4,682,300	5,074,481	5,378,780	5,698,980	6,031,450	6,355,720
Net Operating Income (Deficit)	(952,267)	(189,792)	(617,865)	(491,974)	(729,758)	(494,881)	(587,040)	(684,493)	(783,079)	(861,770)
NONOPERATING INCOME (EXPENSES)										
Property taxes	1,344,091	1,401,965	1,555,864	1,698,925	1,679,675	1,705,000	1,730,700	1,756,900	1,783,500	1,810,500
Special assessments	44,137	30,947	32,388	34,247	27,290	10,800	11,000	11,200	11,400	11,600
Federal / State aid - Homeowner's exemption	9,973	9,696	9,330	9,301	9,306	9,400	9,600	9,800	10,000	10,200
Interest and investment revenue *	44,755	(260,745)	34,260	413,846	484,139	356,300	356,300	356,300	356,300	356,300
Gain on sale of capital assets	7,801	12,750	-	-	3,750	-	-	-	-	-
Other nonoperating revenue	10,112	-	31,887	97,423	1,180	16,900	16,900	16,900	16,900	16,900
Interest expense	(64,249)	(55,472)	(5,053)	(1,734)	-	(35,621)	(107,047)	(104,011)	(100,856)	(297,673)
Other nonoperating expense	(3,499)	(3,550)	(5,973)	(4,233)	(2,536)	(27,600)	(2,700)	(27,800)	(2,900)	(28,000)
Total nonoperating revenues (expenses)	1,393,121	1,135,591	1,652,703	2,247,775	2,202,804	2,035,179	2,014,753	2,019,289	2,074,344	1,879,827
CAPITAL CONTRIBUTIONS	-	1,127,402	-	-	-	-	-	-	-	-
Change in net position	440,854	2,073,201	1,034,838	1,755,801	1,473,046	1,540,298	1,427,713	1,334,796	1,291,265	1,018,057
Net position - beginning of year	18,197,778	18,638,632	20,711,833	21,746,671	23,502,472	24,975,518	26,515,816	27,943,529	29,278,325	30,569,590
Net position - end of year	\$ 18,638,632	\$ 20,711,833	\$ 21,746,671	\$ 23,502,472	\$ 24,975,518	\$ 26,515,816	\$ 27,943,529	\$ 29,278,325	\$ 30,569,590	\$ 31,587,647
Net investment in capital assets	\$ 9,771,925	\$ 12,034,659	\$ 14,577,225	\$ 10,587,452	\$ 10,966,156	\$ 14,315,565	\$ 16,355,457	\$ 21,409,075	\$ 19,136,115	\$ 20,426,304
Unrestricted	\$ 8,866,707	\$ 8,677,174	\$ 7,169,446	\$ 12,915,020	\$ 14,009,362	\$ 12,200,251	\$ 11,588,072	\$ 7,869,250	\$ 11,433,475	\$ 11,161,344

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

CRESTLINE SANITATION DISTRICT 2025/2026 Budget Summary

	Audited 06/30/21	Audited 06/30/22	Audited 06/30/23	Audited 06/30/24	Estimated 06/30/25	Budget 06/30/26	Projection 06/30/27	Projection 06/30/28	Projection 06/30/29	Projection 06/30/30
Beginning Cash & Investment	\$ 9,765,353	\$ 10,600,198	\$ 10,158,973	\$ 10,256,107	\$ 13,914,645	\$ 14,963,663	\$ 13,154,552	\$ 12,542,373	\$ 8,823,552	\$ 12,387,777
Operating Revenue	3,563,019	3,720,977	3,686,012	3,843,946	3,952,542	4,579,600	4,791,740	5,014,487	5,248,371	5,493,950
Non-operating Revenue	1,460,869	1,194,613	1,663,729	2,253,742	2,205,340	2,098,400	2,124,500	2,151,100	2,178,100	2,205,500
SRF Loan Proceeds	-	-	4,334,598	6,586,069	709,172	270,161	-	-	-	-
Other Loan Proceeds	-	-	-	-	-	-	-	-	4,000,000	-
State Reimbursed Projects	-	-	-	-	-	2,000,000	2,034,000	339,000	1,283,000	2,592,000
Total Cash Inflows	5,023,888	4,915,590	9,684,339	12,683,757	6,867,054	8,948,161	8,950,240	7,504,587	12,709,471	10,291,450
Operating Expenses	3,961,850	3,360,558	3,755,521	3,813,788	4,114,790	4,489,621	4,764,660	5,054,140	5,354,360	5,644,760
Non-operating Expenses	67,748	59,022	11,026	5,967	2,536	27,600	2,700	27,800	2,900	28,000
Capital Projects / Purchases	561,069	1,677,716	7,417,741	3,119,917	1,643,611	5,788,200	4,340,504	5,686,914	3,333,432	4,176,061
Debt Service - \$11.9M for 30 Years @0.9% - Principal Payment	-	-	-	-	-	416,230	347,508	350,544	353,698	356,882
Debt Service - \$11.9M for 30 Years @0.9% - Interest Payment	-	-	-	-	-	35,621	107,047	104,011	100,856	97,673
Debt Service - \$4M for 30 Years @5% - Principal Payment	-	-	-	-	-	-	-	-	-	60,206
Debt Service - \$4M for 30 Years @5% - Interest Payment	-	-	-	-	-	-	-	-	-	200,000
Total Cash Outflows	4,590,667	5,097,296	11,184,288	6,939,672	5,760,937	10,757,272	9,562,418	11,223,408	9,145,246	10,563,581
Accrual to Cash Adjustments	401,624	(259,519)	1,597,083	(2,085,547)	(57,099)	-	-	-	-	-
Net Change in Cash	834,845	(441,225)	97,134	3,658,538	1,049,018	(1,809,111)	(612,178)	(3,718,821)	3,564,225	(272,131)
Ending Cash & Investment	\$ 10,600,198	\$ 10,158,973	\$ 10,256,107	\$ 13,914,645	\$ 14,963,663	\$ 13,154,552	\$ 12,542,373	\$ 8,823,552	\$ 12,387,777	\$ 12,115,646

**CRESTLINE SANITATION DISTRICT
2025/2026 Capital Budget**

CAPITAL PROJECTS	Budget 2025/26	Projection 2026/27	Projection 2027/28	Projection 2028/29	Projection 2029/30	Total Projected Capital Cost FY 2026-2030
Cash Funded Projects						
N.O.V. (incl. Pipeline and Manhole Rehabilitation, Flow Monitors, Weather Stations, and Slip Lining)	\$ 265,200	\$ 270,504	\$ 275,914	\$ 281,432	\$ 287,061	\$ 1,380,111
SCADA Upgrades	39,000	41,000	43,000	45,000	47,000	215,000
Light-Duty Vehicle Replacements	-	-	85,000	-	90,000	175,000
Heavy-Duty Vehicle Replacements	110,000	-	-	-	-	110,000
Scissor Lift	15,000	-	-	-	-	15,000
Office - Seal Coating, Striping, Concrete Fill	15,000	-	-	12,000	-	27,000
Emergency Upgrades	50,000	50,000	50,000	50,000	50,000	250,000
Farm Management Plan (Nitrate Removal)	20,000	20,000	20,000	20,000	20,000	100,000
HC & SC Seal Coat, Striping	-	25,000	-	-	25,000	50,000
HC Peroxide Tank Replacement	10,000	-	-	-	-	10,000
HC Electrical Gate Motor	6,000	-	-	-	-	6,000
HC Submersible 32 HP Pump for Emergency Storage Tank	25,000	-	-	-	-	25,000
SC Salt Skid Replacement	150,000	-	-	-	-	150,000
SC Huber Rotamat Repairs	25,000	-	-	-	-	25,000
Total Cash Funded Projects	730,200	406,504	473,914	408,432	519,061	2,538,111
Regulatory Required Projects (Cash Funded)						
Sewer Relocation Hwy 189	250,000	-	-	-	-	250,000
Total Regulatory Projects	250,000	-	-	-	-	250,000

(continued)

**CRESTLINE SANITATION DISTRICT
2025/2026 Capital Budget**

CAPITAL PROJECTS	Budget 2025/26	Projection 2026/27	Projection 2027/28	Projection 2028/29	Projection 2029/30	Total Projected Capital Cost FY 2026-2030
Master Plan Projects (Cash & Debt Funded)						
Houston Creek:						
HC WWTP Ongoing Facility Safety Upgrades	\$ 346,000	\$ -	\$ -	\$ -	\$ -	\$ 346,000
HC WWTP Access Road Replacement	2,131,000	-	-	-	-	2,131,000
HC WWTP Primary Clarifiers Structural Assessment	-	-	-	228,000	-	228,000
HC Primary Clarifier Replacement	-	-	-	-	1,065,000	1,065,000
Total Huston Creek WWTP Master Plan Projects	2,477,000	-	-	228,000	1,065,000	3,770,000
Seeley Creek:						
SC Primary Clarifier Sweep Arm Repair	142,000	-	-	-	-	142,000
SC Primary Clarifier Upgrade	150,000	870,000	-	-	-	1,020,000
SC WWTP Primary ODS Electrical Upgrade	39,000	228,000	-	-	-	267,000
SC WWTP Access Road Replacement	-	684,000	3,993,000	-	-	4,677,000
SC WWTP Well Construction	-	-	89,000	516,000	-	605,000
SC WWTP Ancillary Systems Upgrade	-	-	102,000	594,000	-	696,000
Total Seeley Creek WWTP Master Plan Projects	331,000	1,782,000	4,184,000	1,110,000	-	7,407,000
Other Master Plan Projects						
Nutrient Management Study	-	-	-	304,000	-	304,000
LGLS Wet Well Capacity Upgrade	-	118,000	690,000	-	-	808,000
Total Other Master Plan Projects	-	118,000	690,000	304,000	-	1,112,000
Subtotal District Funded Master Plan Projects	2,808,000	1,900,000	4,874,000	1,642,000	1,065,000	12,289,000
Cleghorn WWTP State Funded/Reimbursed:						
CH Track Lining	2,000,000	2,000,000	-	-	-	4,000,000
CH WWTP Sludge Wasting and Clarifier Upgrades	-	34,000	195,000	-	-	229,000
CH WWTP Oxidation Ditch Upgrade	-	-	144,000	839,000	-	983,000
CH WWTP Headworks Upgrade	-	-	-	444,000	2,592,000	3,036,000
Subtotal State Funded Master Plan Projects	2,000,000	2,034,000	339,000	1,283,000	2,592,000	8,248,000
Total Master Plan Projects (Cash & Debt Funded)	4,808,000	3,934,000	5,213,000	2,925,000	3,657,000	20,537,000
GRAND TOTAL CAPITAL PROJECTS	\$ 5,788,200	\$ 4,340,504	\$ 5,686,914	\$ 3,333,432	\$ 4,176,061	\$ 23,325,111

BUDGET DETAIL & PROJECTIONS

CRESTLINE SANITATION DISTRICT 2025/2026 Budget Detail Roll Up and Projection

	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	% of Operating Revenue	2026/2027 Projection	% of Operating Revenue	2027/2028 Projection	% of Operating Revenue	2028/2029 Projection	% of Operating Revenue	2029/2030 Projection	% of Operating Revenue
Operating Income/Expense												
Income												
40 · REVENUE												
41 · Sewer Service Fees	\$ 3,547,500	\$ 3,524,251	\$ 4,242,800	93%	\$ 4,454,940	93%	\$ 4,677,687	93%	\$ 4,911,571	94%	\$ 5,157,150	94%
42 · Sewer Penalties	141,900	160,702	160,800	4%	160,800	3%	160,800	3%	160,800	3%	160,800	3%
43 · Pumped Waste Permits	39,700	45,637	45,700	1%	45,700	1%	45,700	1%	45,700	1%	45,700	1%
44 · Permit & Inspection Fees	1,300	2,190	2,200	0%	2,200	0%	2,200	0%	2,200	0%	2,200	0%
46 · Cleghorn State Reimbursements	120,000	191,926	120,000	3%	120,000	3%	120,000	2%	120,000	2%	120,000	2%
47 · Pilot Rock Camp Fee	7,800	8,081	7,800	0%	7,800	0%	7,800	0%	7,800	0%	7,800	0%
48 · Other Service Fees	100	250	300	0%	300	0%	300	0%	300	0%	300	0%
Total Operating Income	3,858,300	3,933,837	4,579,600	100%	4,791,740	100%	5,014,487	100%	5,248,371	100%	5,493,950	100%
Operating Expense												
MT - Maintenance												
51 · SALARIES & BENEFIT	845,010	756,641	850,430	19%	909,450	19%	966,430	19%	1,027,110	20%	1,087,200	20%
53 · PROFESSIONAL SVC	3,380	3,385	3,570	0%	3,760	0%	3,960	0%	4,170	0%	4,390	0%
54 · SERVICE AND SUPPLIES	63,130	81,563	70,360	2%	73,910	2%	77,640	2%	81,560	2%	85,670	2%
59 · DEPRECIATIONS & AMORTIZATION	272,020	272,020	250,930	5%	263,480	5%	276,660	6%	290,500	6%	305,030	6%
Subtotal - MT	1,183,540	1,113,609	1,175,290	26%	1,250,600	26%	1,324,690	26%	1,403,340	27%	1,482,290	27%
OP - Operations												
51 · SALARIES & BENEFIT	1,448,100	1,481,394	1,422,570	31%	1,511,140	32%	1,610,540	32%	1,713,270	33%	1,809,360	33%
53 · PROFESSIONAL SVC	182,840	146,578	186,920	4%	195,290	4%	204,070	4%	213,290	4%	222,970	4%
54 · SERVICE AND SUPPLIES	625,113	600,610	731,657	16%	768,310	16%	806,820	16%	847,260	16%	889,700	16%
56 · UTILITIES	252,500	243,825	268,230	6%	281,670	6%	295,780	6%	310,590	6%	326,140	6%
59 · DEPRECIATIONS & AMORTIZATION	288,690	288,690	324,700	7%	340,940	7%	357,990	7%	375,890	7%	394,690	7%
Subtotal - OP	2,797,243	2,761,097	2,934,077	64%	3,097,350	65%	3,275,200	65%	3,460,300	66%	3,642,860	66%
Total Operating Expense	3,980,783	3,874,706	4,109,367	90%	4,347,950	91%	4,599,890	92%	4,863,640	93%	5,125,150	93%
Net Operating Income Before G&A	(122,483)	59,131	470,233		443,790		414,597		384,731		368,800	7%
General & Administrative Expense												
61 · SALARIES AND BENEFIT - ADM	506,730	520,122	562,580	12%	609,200	13%	657,340	13%	704,980	13%	745,600	14%
62 · BOARD EXPENSES	19,000	10,060	19,000	0%	19,050	0%	19,120	0%	19,190	0%	19,260	0%
63 · PROFESSIONAL SVC - ADM	146,420	146,174	235,270	5%	247,050	5%	259,420	5%	272,410	5%	286,060	5%
64 · SERVICES AND SUPPLIES - ADM	126,610	124,440	139,034	3%	145,830	3%	153,020	3%	160,530	3%	168,410	3%
69 · DEPR & AMORT - ADM	6,800	6,800	9,230	0%	9,700	0%	10,190	0%	10,700	0%	11,240	0%
Total General & Administrative Expense	805,560	807,596	965,114	21%	1,030,830	22%	1,099,090	22%	1,167,810	22%	1,230,570	22%
Net Operating Income (Deficit)	(928,043)	(748,465)	(494,881)	-11%	(587,040)	-12%	(684,493)	-14%	(783,079)	-15%	(861,770)	-16%
Non-Operating Income (Expense)												
71 · PROP TAXES	1,649,800	1,679,675	1,705,000	37%	1,730,700	36%	1,756,900	35%	1,783,500	34%	1,810,500	33%
72 · SPECIAL ASSESSMENTS	10,900	10,790	10,800	0%	11,000	0%	11,200	0%	11,400	0%	11,600	0%
73 · GRANTS AND AIDS	9,400	9,306	9,400	0%	9,600	0%	9,800	0%	10,000	0%	10,200	0%
77 · INTEREST INCOME	127,300	356,271	356,300	8%	356,300	7%	356,300	7%	356,300	7%	356,300	6%
79 · OTHER INCOME	20,100	149,300	16,900	0%	16,900	0%	16,900	0%	16,900	0%	16,900	0%
80 · OTHER EXPENSES *	(4,100)	(2,536)	(63,221)	-1%	(109,747)	-2%	(131,811)	-3%	(103,756)	-2%	(325,673)	-6%
Net Non-Operating Income	1,813,400	2,221,511	2,035,179	44%	2,014,753	42%	2,019,289	40%	2,074,344	40%	1,879,827	34%
Change In Net Position	\$ 885,357	\$ 1,473,046	\$ 1,540,298	34%	\$ 1,427,713	30%	\$ 1,334,796	27%	\$ 1,291,265	25%	\$ 1,018,057	19%

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

CRESTLINE SANITATION DISTRICT

2025/2026 Budget Detail

	2025				2026			2027	2028	2029	2030	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	\$ 3,547,500	\$ 3,524,251	\$ (23,249)	-1%	\$ 4,242,800	20%	20%	\$ 4,454,940	\$ 4,677,687	\$ 4,911,571	\$ 5,157,150	Per Rate Study 2024	\$58.79 x 6,014 EDU x 12 months
42000	Sewer Penalties	141,900	160,702	18,802	13%	160,800	0%	13%	160,800	160,800	160,800	160,800	Same as FY2025 Estimate (rounded)	
43000	Pumped Waste Permits	39,700	45,637	5,937	15%	45,700	0%	15%	45,700	45,700	45,700	45,700	Same as FY2025 Estimate (rounded)	
44000	Permit & Inspection Fees	1,300	2,190	890	68%	2,200	0%	69%	2,200	2,200	2,200	2,200	Same as FY2025 Estimate (rounded)	
46000	Cleghorn State Reimbursement	120,000	191,926	71,926	60%	120,000	-37%	0%	120,000	120,000	120,000	120,000	Same as FY2025 Budget	
47000	Pilot Rock Camp Fee	7,800	8,081	281	4%	7,800	-3%	0%	7,800	7,800	7,800	7,800	Same as FY2025 Budget	\$650 x 12 months
48000	Other Service Fees	100	250	150	150%	300	20%	200%	300	300	300	300	Same as FY2025 Estimate (rounded)	
49000	Other Charges	-	800	800	N/A	-	-100%	N/A	-	-	-	-		
Total 40 - REVENUE		3,858,300	3,933,837	75,537	2%	4,579,600	16%	19%	4,791,740	5,014,487	5,248,371	5,493,950		
Total Income		3,858,300	3,933,837	75,537	2%	4,579,600	16%	19%	4,791,740	5,014,487	5,248,371	5,493,950		
Cost of Services Provided														
51-MT - Salaries & Benefit - MAINT														
51010MT	Salaries - REG	406,200	320,819	(85,381)	-21%	424,170	32%	4%	458,480	492,180	528,100	563,420	Per Compensation Projection - CSD Board	
51020MT	Salaries - OT	500	2,976	2,476	495%	3,130	5%	526%	3,290	3,450	3,620	3,800	5% CPI increase from FY2025 Estimated YE	
51030MT	Salaries - VAC	26,790	41,152	14,362	54%	25,310	-38%	-6%	27,160	29,000	30,960	32,900	Per Compensation Projection - CSD Board	
51040MT	Salaries - SICK	22,190	17,935	(4,255)	-19%	23,030	28%	4%	24,890	26,710	28,650	30,560	Per Compensation Projection - CSD Board	
51050MT	Salaries - HOLIDAY	25,900	21,656	(4,244)	-16%	26,890	24%	4%	29,050	31,180	33,450	35,680	Per Compensation Projection - CSD Board	
51060MT	Salaries - ON CALL / STANDBY	27,730	28,511	781	3%	24,960	-12%	-10%	24,960	24,960	24,960	24,960	Per Compensation Projection - CSD Board	
51070MT	Salaries - CALL BACK	2,000	3,708	1,708	85%	2,000	-46%	0%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board	
51100MT	Payroll Tax	10,180	10,333	153	2%	10,490	2%	3%	11,290	12,080	12,920	13,750	Per Compensation Projection - CSD Board	
51150MT	Unemployment Expense	3,200	-	(3,200)	-100%	3,200	N/A	0%	3,200	3,200	3,200	3,200	Per Compensation Projection - CSD Board	
51200MT	Worker's Comp	46,110	55,136	9,026	20%	37,160	-33%	-19%	40,000	41,460	44,350	47,200	Per Compensation Projection - CSD Board	Ex Mod Factor decreased from 156% to 106%
51300MT	Employee Group Insurance	86,400	87,850	1,450	2%	89,610	2%	4%	92,320	94,990	96,500	98,040	Per Compensation Projection - CSD Board	
51400MT	Retirement	121,410	113,715	(7,695)	-6%	115,820	2%	-5%	125,040	134,170	143,910	153,580	Per Compensation Projection - CSD Board 2 workers at \$20/hr- 9 months per budget workshop	Per SBCERA, flex dollars, standby, oncall, callouts are no longer pensionable as of 07/30/20 Per Management
51500MT	Seasonal MT Workers-MT	62,400	49,520	(12,880)	-21%	62,400	26%	0%	65,520	68,800	72,240	75,860		
51600MT	Nationwide ER Match (457)	4,000	3,330	(670)	-17%	2,260	-32%	-44%	2,250	2,250	2,250	2,250	Per Compensation Projection - CSD Board	
Total 51-MT - Salaries & Benefit - MAINT		845,010	756,641	(88,369)	-10%	850,430	12%	1%	909,450	966,430	1,027,110	1,087,200		
51-OP - SALARIES & BENEFIT - OP														
51010OP	Salaries - REG	745,150	744,555	(595)	0%	754,460	1%	1%	810,520	870,280	930,620	988,200	Per Compensation Projection - CSD Board	
51020OP	Salaries - OT	6,500	4,673	(1,827)	-28%	6,500	39%	0%	6,830	7,170	7,530	7,910	Same as FY2025 Budget	
51030OP	Salaries - VAC	56,340	66,666	10,326	18%	55,650	-17%	-1%	59,740	64,100	68,590	72,760	Per Compensation Projection - CSD Board	
51040OP	Salaries - SICK	40,790	41,128	338	1%	41,290	0%	1%	44,370	47,660	50,980	54,150	Per Compensation Projection - CSD Board	
51050OP	Salaries - HOLIDAY	47,620	45,255	(2,365)	-5%	48,210	7%	1%	51,800	55,640	59,520	63,210	Per Compensation Projection - CSD Board	
51060OP	Salaries - ON CALL / STANDBY	41,600	41,903	303	1%	41,600	-1%	0%	41,600	41,600	41,600	41,600	Per Compensation Projection - CSD Board	
51070OP	Salaries - Call Back	2,000	5,091	3,091	155%	2,000	-61%	0%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board	
51100OP	Payroll Tax	18,630	15,735	(2,895)	-16%	18,820	20%	1%	20,160	21,590	23,030	24,400	Per Compensation Projection - CSD Board	
51200OP	Worker's Comp	72,600	103,161	30,561	42%	62,090	-40%	-14%	66,360	68,700	73,370	77,800	Per Compensation Projection - CSD Board	Ex Mod Factor decreased from 156% to 106%
51300OP	Employee Group Insurance	157,810	169,963	12,153	8%	147,610	-13%	-6%	152,720	158,440	164,340	169,300	Per Compensation Projection - CSD Board	
51400OP	Retirement	232,600	217,685	(14,915)	-6%	217,910	0%	-6%	227,370	244,370	261,320	276,210	Per Compensation Projection - CSD Board 1 OP Seasonal worker at \$60/hour for 8 hrs a week x 52 weeks.	Per SBCERA, flex dollars, standby, oncall, callouts are no longer pensionable as of 07/30/20
51500OP	Seasonal OP Workers	24,960	23,865	(1,095)	-4%	24,960	5%	0%	26,210	27,530	28,910	30,360		
51600OP	Nationwide ER Match (457)	1,500	1,714	214	14%	1,470	-14%	-2%	1,460	1,460	1,460	1,460	Per Compensation Projection - CSD Board	
Total 51-OP - SALARIES & BENEFIT - OP		1,448,100	1,481,394	33,294	2%	1,422,570	-4%	-2%	1,511,140	1,610,540	1,713,270	1,809,360		

CRESTLINE SANITATION DISTRICT 2025/2026 Budget Detail

	2025				2026			2027	2028	2029	2030	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	60	60	-	0%	70	17%	17%	80	90	100	110	No Laboratory Analysis Expected for Maint	
53900MT	Other Professional Svc	3,320	3,325	5	0%	3,500	5%	5%	3,680	3,870	4,070	4,280	5% CPI increase from FY2025 Estimated YE	Drug Test, DMV Medical, Underground Svc Alert
Total 53-MT · PROFESSIONAL SVC-MAINT		3,380	3,385	5	0%	3,570	5%	6%	3,760	3,960	4,170	4,390		
53-OP · PROFESSIONAL SVC - OP														
53300OP	Engineering	40,000	-	(40,000)	-100%	20,000	N/A	-50%	20,000	20,000	20,000	20,000	Based on anticipated projects	Cost is dependent on non-recurring projects. FY2020=\$27,358 FY2021=\$2,787 FY2022=\$27,592
53400OP	Laboratory Analysis	75,370	72,301	(3,069)	-4%	75,920	5%	1%	79,720	83,710	87,900	92,300	5% CPI increase from FY2025 Estimated YE	
53700OP	Permits & Fees	60,410	65,752	5,342	9%	69,040	5%	14%	72,500	76,130	79,940	83,940	5% CPI increase from FY2025 Estimated YE	
53800OP	Software Support	-	5,189	5,189	N/A	18,450	256%	N/A	19,380	20,350	21,370	22,440	5% CPI increase from FY2025 Estimated YE + Per Management	Increase \$13,000 GPS system in Vehicles
53900OP	Other Professional	7,060	3,336	(3,724)	-53%	3,510	5%	-50%	3,690	3,880	4,080	4,290	5% CPI increase from FY2025 Estimated YE	DMV Medical, CEQA review and support
Total 53-OP · PROFESSIONAL SVC - OP		182,840	146,578	(36,262)	-20%	186,920	28%	2%	195,290	204,070	213,290	222,970		
54-MT · SERVICE AND SUPPLIES - MAINT														
54060MT	Equipment Rental	1,500	17,930	16,430	1095%	1,500	-92%	0%	1,580	1,660	1,750	1,840	Per Management	
54080MT	Clothing & Laundry	14,660	14,741	81	1%	15,480	5%	6%	16,260	17,080	17,940	18,840	5% CPI increase from FY2025 Estimated YE	\$135 x 52 wks + \$350 x 9 Boots + \$150 x 9 Winter Allowance
54170MT	Repairs & Maint. - Auto	28,600	19,839	(8,761)	-31%	20,840	5%	-27%	21,890	22,990	24,140	25,350	5% CPI increase from FY2025 Estimated YE	
54182MT	Maintenance of Equipment	9,430	21,059	11,629	123%	22,120	5%	135%	23,230	24,400	25,620	26,910	5% CPI increase from FY2025 Estimated YE	
54184MT	Maintenance of Structures	1,960	2,442	482	25%	2,570	5%	31%	2,700	2,840	2,990	3,140	5% CPI increase from FY2025 Estimated YE	
54200MT	Small Tools	3,010	946	(2,064)	-69%	3,000	217%	0%	3,150	3,310	3,480	3,660	5% CPI increase from FY2025 Estimated YE	Add \$2,000
54210MT	Supplies - Shop	2,220	2,260	40	2%	2,380	5%	7%	2,500	2,630	2,770	2,910	5% CPI increase from FY2025 Estimated YE	
54220MT	Supplies - Field	1,750	2,346	596	34%	2,470	5%	41%	2,600	2,730	2,870	3,020	5% CPI increase from FY2025 Estimated YE	
Total 54-MT · SERVICE AND SUPPLIES - MAINT		63,130	81,563	18,433	29%	70,360	-14%	11%	73,910	77,640	81,560	85,670		
54-OP · SERVICE AND SUPPLIES - OP														
54021OP	Auto Expense - Fuel	35,960	33,225	(2,735)	-8%	35,220	6%	-2%	36,990	38,840	40,790	42,830	6% CPI increase from FY2025 Estimated YE	
54022OP	Auto Expense - Mileage	-	-	-	N/A	-	-	-	-	-	-	-	5% CPI increase from FY2025 Estimated YE	
54023OP	Auto Expense - General	31,420	29,610	(1,810)	-6%	31,100	5%	-1%	32,660	34,300	36,020	37,830	5% CPI increase from FY2025 Estimated YE	
54030OP	Communication	5,310	11,912	6,602	124%	20,510	72%	286%	21,540	22,620	23,760	24,950	5% CPI increase from FY2025 Estimated YE + \$8,000 Per Management	Pager only + \$8,000 for vehicle radio system
54040OP	Due & Subscription	50	-	(50)	-100%	-	N/A	-100%	-	-	-	-	5% CPI increase from FY2025 Estimated YE	
54050OP	Equipment Purchase	5,000	15,645	10,645	213%	10,000	-36%	100%	10,500	11,030	11,590	12,170	Management estimate	
54060OP	Equipment Rental	2,690	-	(2,690)	-100%	5,000	N/A	86%	5,250	5,520	5,800	6,090	Management estimate	
54070OP	Insurance	183,153	146,996	(36,157)	-20%	211,667	44%	16%	222,260	233,380	245,050	257,310	Per SDRMA 2025-26 estimate	
54075OP	Insurance - Vehicle	39,700	45,432	5,732	14%	47,710	5%	20%	50,100	52,610	55,250	58,020	5% CPI increase from FY2025 Estimated YE	
54080OP	Clothing & Laundry	14,140	11,264	(2,876)	-20%	14,850	32%	5%	15,600	16,380	17,200	18,060	5% CPI increase from FY2025 Budget	\$120 x 52 weeks + \$350 x 8 boots + Misc + 5% CPI increase
54090OP	Lodge / Meals	2,020	2,551	531	26%	2,130	-17%	5%	2,240	2,360	2,480	2,610	5% CPI increase from FY2025 Budget	
54100OP	Misc Expense	140	175	35	25%	150	-14%	7%	160	170	180	190	5% CPI increase from FY2025 Budget	
54180OP	Repairs & Maintenance	-	-	-	N/A	-	N/A	N/A	-	-	-	-	5% CPI increase from FY2025 Estimated YE	
54182OP	Maintenance of Equipment	68,890	80,945	12,055	17%	85,000	5%	23%	89,250	93,720	98,410	103,340	5% CPI increase from FY2025 Estimated YE	
54184OP	Maintenance of Structures	33,960	32,240	(1,720)	-5%	33,860	5%	0%	35,560	37,340	39,210	41,180	5% CPI increase from FY2025 Estimated YE	
54185OP	Membership	35,650	28,951	(6,699)	-19%	30,400	5%	-15%	31,920	33,520	35,200	36,960	5% CPI increase from FY2025 Estimated YE	
54190OP	Safety Equipment	8,060	7,559	(501)	-6%	7,940	5%	-1%	8,340	8,760	9,200	9,660	5% CPI increase from FY2025 Estimated YE	
54200OP	Small Tools	3,850	3,486	(364)	-9%	5,000	43%	30%	5,250	5,520	5,800	6,090	Management estimate	

CRESTLINE SANITATION DISTRICT

2025/2026 Budget Detail

		2025				2026			2027	2028	2029	2030	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		
54220OP	Supplies	4,160	7,961	3,801	91%	8,360	5%	101%	8,780	9,220	9,690	10,180	5% CPI increase from FY2025 Estimated YE	
54310OP	Special Dept - Chlorine / Salt	40,270	64,301	24,031	60%	67,520	5%	68%	70,900	74,450	78,180	82,090	5% CPI increase from FY2025 Estimated YE	
54320OP	Special Dept - Sludge /Chemical	60,920	56,366	(4,554)	-7%	59,190	5%	-3%	62,150	65,260	68,530	71,960	5% CPI increase from FY2025 Estimated YE	Sludge \$60 x 595 tons + Hydrogen Peroxide \$7,000 + Hydrofloc \$870*12months
54330OP	Special Dept - Oxygen/Propane	4,770	10,519	5,749	121%	11,050	5%	132%	11,610	12,200	12,810	13,460	5% CPI increase from FY2025 Estimated YE	
54340OP	Special Dept - Emergency	25,000	-	(25,000)	-100%	25,000	N/A	0%	26,250	27,570	28,950	30,400	Management estimate	
54400OP	Training	20,000	11,472	(8,528)	-43%	20,000	74%	0%	21,000	22,050	23,160	24,320	Same as FY2025 Budget	Training for New Staff, and Promoting Staff
Total 54-OP · SERVICE AND SUPPLIES - OP		625,113	600,610	(24,503)	-4%	731,657	22%	17%	768,310	806,820	847,260	889,700		
56 · UTILITIES - OP														
56100OP	Telephone	71,450	66,308	(5,142)	-7%	72,940	10%	2%	76,590	80,420	84,450	88,680	10% CPI increase from FY2025 Estimated YE	
56210OP	Utilities - Electric	149,150	146,004	(3,146)	-2%	160,610	10%	8%	168,650	177,090	185,950	195,250	10% CPI increase from FY2025 Estimated YE	
56220OP	Utilities - Gas	9,080	6,906	(2,174)	-24%	7,600	10%	-16%	7,980	8,380	8,800	9,240	10% CPI increase from FY2025 Estimated YE	
56230OP	Utilities - Water	10,970	12,947	1,977	18%	14,250	10%	30%	14,970	15,720	16,510	17,340	10% CPI increase from FY2025 Estimated YE	
56240OP	Utilities - Trash	10,280	9,390	(890)	-9%	10,330	10%	0%	10,850	11,400	11,970	12,570	10% CPI increase from FY2025 Estimated YE	
56300OP	Refuse Disposal	1,570	2,270	700	45%	2,500	10%	59%	2,630	2,770	2,910	3,060	10% CPI increase from FY2025 Estimated YE	
Total 56 · UTILITIES - OP		252,500	243,825	(8,675)	-3%	268,230	10%	6%	281,670	295,780	310,590	326,140		
59-MT · DEPRECIATION - MAINT														
59100MT	Depreciation Expense	272,020	272,020	-	0%	250,930	-8%	-8%	263,480	276,660	290,500	305,030	Per RAMS updated 3/24/25	Next Year Depreciation Amount + \$30,000
Total 59-MT · DEPRECIATION - MAINT		272,020	272,020	-	0%	250,930	-8%	-8%	263,480	276,660	290,500	305,030		
59-OP · DEPR & AMORT - OP														
59100OP	Depreciation - OP	288,690	288,690	-	0%	324,700	12%	12%	340,940	357,990	375,890	394,690	Per RAMS updated 3/24/25	Next Year Depreciation Amount + \$55,000
Total 59-OP · DEPR & AMORT - OP		288,690	288,690	-	0%	324,700	12%	12%	340,940	357,990	375,890	394,690		
Total Cost of Services Provided		3,980,783	3,874,706	(106,077)	-3%	4,109,367	6%	3%	4,347,950	4,599,890	4,863,640	5,125,150		
Net Operating Income Before G&A		(122,483)	59,131	181,614	-148%	470,233	695%	484%	443,790	414,597	384,731	368,800		
General & Administrative Expense														
61 · SALARIES AND BENEFIT - ADM														
61010	Salaries - REG ADM	278,650	308,017	29,367	11%	315,790	3%	13%	353,910	385,610	416,770	442,950	Per Compensation Projection - CSD Board	
61020	Salaries - OT ADM	1,250	649	(601)	-48%	690	6%	-45%	720	760	800	840	5% CPI increase from FY2025 Estimated YE	
61030	Salaries - VAC ADM	36,960	13,642	(23,318)	-63%	42,310	210%	14%	45,880	49,710	53,700	57,640	Per Compensation Projection - CSD Board	
61040	Salaries - SICK ADM	8,330	4,080	(4,250)	-51%	9,340	129%	12%	10,270	11,280	12,200	12,810	Per Compensation Projection - CSD Board	
61050	Salaries - HOLIDAY ADM	17,260	16,265	(995)	-6%	19,570	20%	13%	11,990	13,160	14,250	14,960	Per Compensation Projection - CSD Board	Includes General Manager holiday pay
61100	Payroll Tax - ADM	9,890	9,906	16	0%	11,220	13%	13%	13,080	14,250	15,400	16,380	Per Compensation Projection - CSD Board	
61200	Worker's Comp - ADM	2,820	3,391	571	20%	2,510	-26%	-11%	2,730	2,880	3,120	3,320	Per Compensation Projection - CSD Board	Ex Mod Factor decreased from 156% to 106%
61300	Employee Group Insurance - ADM	65,550	76,943	11,393	17%	66,420	-14%	1%	67,510	67,540	67,560	67,590	Per Compensation Projection - CSD Board	Includes Admin Staff & 4 Retirees
61400	Retirement - ADM	83,220	84,287	1,067	1%	91,740	9%	10%	100,120	109,160	118,190	126,120	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	2,800	2,942	142	5%	2,990	2%	7%	2,990	2,990	2,990	2,990	Per Compensation Projection - CSD Board	
Total 61 · SALARIES AND BENEFIT - ADM		506,730	520,122	13,392	3%	562,580	8%	11%	609,200	657,340	704,980	745,600		
62 · BOARD EXPENSES														
62100	Board Director's Fee	18,000	9,300	(8,700)	-48%	18,000	94%	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	560	(240)	-30%	800	43%	0%	840	890	940	990	Same as FY2025 Budget	
62400	Board Exp - Education & Training	200	200	-	0%	200	0%	0%	210	230	250	270	Same as FY2025 Budget	

CRESTLINE SANITATION DISTRICT

2025/2026 Budget Detail

	2025				2026			2027	2028	2029	2030	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		
Total 62 · BOARD EXPENSES	19,000	10,060	(8,940)	-47%	19,000	89%	0%	19,050	19,120	19,190	19,260		
63 · PROFESSIONAL SVC - ADM													
63100 Accounting & Auditing	49,120	56,939	7,819	16%	59,790	5%	22%	62,780	65,920	69,220	72,690	5% CPI increase from FY2025 Estimated YE	
63200 County Services	200	94	(106)	-53%	100	6%	-50%	110	120	130	140	5% CPI increase from FY2025 Estimated YE	PIMS & CO Asses. Maps
63300 Legal	50,000	45,453	(4,547)	-9%	75,000	65%	50%	78,750	82,690	86,830	91,180	Per Management	Added legal fee for Hwy 189 project
63500 Software Support - ADM	7,690	9,824	2,134	28%	14,820	51%	93%	15,570	16,350	17,170	18,030	5% CPI increase from FY2025 Estimated YE + \$4,500 Per Management	Add \$4,500 New website designed by Streamline
63900 Other Professional - ADM	39,410	33,864	(5,546)	-14%	85,560	153%	117%	89,840	94,340	99,060	104,020	5% CPI increase from FY2025 Estimated YE + \$50,000 Per Management	Includes SRF consultant fee + \$50K investigation cost
Total 63 · PROFESSIONAL SVC - ADM	146,420	146,174	(246)	0%	235,270	61%	61%	247,050	259,420	272,410	286,060		
64 · SERVICES AND SUPPLIES - ADM													
64023 Auto Expense - General - ADM	-	4,800	4,800	N/A	4,800	0%	N/A	5,040	5,300	5,570	5,850	Per GM Agreement	Automobile Allowance \$400 x 12 months
64030 Bank Charges	15,490	13,261	(2,229)	-14%	13,930	5%	-10%	14,630	15,370	16,140	16,950	5% CPI increase from FY2025 Estimated YE	
64040 Computer Expense	6,740	8,212	1,472	22%	8,630	5%	28%	9,070	9,530	10,010	10,520	5% CPI increase from FY2025 Estimated YE	
64045 Due & Subscription	6,840	5,321	(1,519)	-22%	15,684	195%	129%	16,470	17,300	18,170	19,080	Management estimate	\$7,795 Digitizing Software & Cloud services Annual Subscription and \$2,299 one-time setup up fee
64080 Janitorial Service	8,890	8,703	(187)	-2%	9,140	5%	3%	9,600	10,080	10,590	11,120	5% CPI increase from FY2025 Estimated YE	\$720 month + carpet & floor cleaning
64090 Lease Equipment - ADM	4,340	6,609	2,269	52%	6,940	5%	60%	7,290	7,660	8,050	8,460	5% CPI increase from FY2025 Estimated YE	Copy Machine/Folder & Inserter/Postage Machine
64095 Legal Notice	590	590	-	0%	620	5%	5%	660	700	740	780	5% CPI increase from FY2025 Estimated YE	
64120 Office Expense	7,110	6,770	(340)	-5%	7,110	5%	0%	7,470	7,850	8,250	8,670	5% CPI increase from FY2025 Estimated YE	
64130 Office Supplies	5,850	5,321	(529)	-9%	5,590	5%	-4%	5,870	6,170	6,480	6,810	5% CPI increase from FY2025 Estimated YE	
64135 Penalties	60	23	(37)	-62%	30	30%	-50%	40	50	60	70	5% CPI increase from FY2025 Estimated YE	
64140 Pest Control	5,190	6,279	1,089	21%	6,600	5%	27%	6,930	7,280	7,650	8,040	5% CPI increase from FY2025 Estimated YE	
64150 Postage & Delivery	20,030	18,896	(1,134)	-6%	19,850	5%	-1%	20,850	21,900	23,000	24,150	5% CPI increase from FY2025 Estimated YE	
64160 Printing & Publications	10,800	6,009	(4,791)	-44%	6,310	5%	-42%	6,630	6,970	7,320	7,690	5% CPI increase from FY2025 Estimated YE	
64170 Public Relation	10,350	9,130	(1,220)	-12%	9,590	5%	-7%	10,070	10,580	11,110	11,670	5% CPI increase from FY2025 Estimated YE	
64180 Maintenance of Equipment	2,520	2,706	186	7%	2,520	-7%	0%	2,650	2,790	2,930	3,080	Per Maintenance Agreement	\$210 x 12 months
64190 Maintenance of Structure	8,000	10,108	2,108	26%	8,000	-21%	0%	8,400	8,820	9,270	9,740	Per Maintenance	
64230 Training	5,000	2,305	(2,695)	-54%	5,000	117%	0%	5,250	5,520	5,800	6,090	Same as FY2025 Budget	4 Admin staff
64240 Travel	300	300	-	0%	300	0%	0%	320	340	360	380	Same as FY2025 Budget	
64245 Lodge - Meals	1,200	2,036	836	70%	1,200	-41%	0%	1,260	1,330	1,400	1,470	Same as FY2025 Budget	
66000 Payroll Expenses	2,820	2,571	(249)	-9%	2,700	5%	-4%	2,840	2,990	3,140	3,300	5% CPI increase from FY2025 Estimated YE	
68100 Bad Debt Expense	4,490	4,490	-	0%	4,490	0%	0%	4,490	4,490	4,490	4,490	Same as FY2025 Budget	
Total 64 · SERVICES AND SUPPLIES - ADM	126,610	124,440	(2,170)	-2%	139,034	12%	10%	145,830	153,020	160,530	168,410		
69 · DEPR & AMORT - ADM													
69100 Depreciation - ADM	6,800	6,800	-	0%	9,230	36%	36%	9,700	10,190	10,700	11,240	Per RAMS updated 3/24/25	Next Year Depreciation Amount + \$1000
Total 69 · DEPR & AMORT - ADM	6,800	6,800	-	0%	9,230	36%	36%	9,700	10,190	10,700	11,240		
Total General & Administrative Expense	805,560	807,596	2,036	0%	965,114	20%	20%	1,030,830	1,099,090	1,167,810	1,230,570		
Net Operating Income (Deficit)	(928,043)	(748,465)	179,578	-19%	(494,881)	34%	47%	(587,040)	(684,493)	(783,079)	(861,770)		
Non-Operating Income (Expense)													
Other Income													
71 · PROP TAXES													
71100 Prop Taxes- CURR SEC & UNSEC1%	1,618,900	1,658,333	39,433	2%	1,683,300	2%	4%	1,708,600	1,734,300	1,760,400	1,786,900	1.5% increase from FY2025 Estimated YE	FY2025-2028 projections based on PY + 1.5% increase
71300 Prop Taxes-PRI SEC & UNSEC	29,000	19,500	(9,500)	-33%	19,800	2%	-32%	20,100	20,500	20,900	21,300	1.5% increase from FY2025 Estimated YE	FY2025-2028 projections based on PY + 1.5% increase
71500 Int & Pen Delinquent Taxes	1,900	1,842	(58)	-3%	1,900	3%	0%	2,000	2,100	2,200	2,300	1.5% increase from FY2025 Estimated YE	FY2025-2028 projections based on PY + 1.5% increase
Total 71 · PROP TAXES	1,649,800	1,679,675	29,875	2%	1,705,000	2%	3%	1,730,700	1,756,900	1,783,500	1,810,500		

CRESTLINE SANITATION DISTRICT

2025/2026 Budget Detail

	2025				2026			2027	2028	2029	2030	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		
72 - SPECIAL ASSESSMENTS													
72100 Special Assessment - CURRENT	10,900	10,790	(110)	-1%	10,800	0%	-1%	11,000	11,200	11,400	11,600	Same as FY2025 Estimate (rounded)	
Total 72 - SPECIAL ASSESSMENTS	10,900	10,790	(110)	-1%	10,800	0%	-1%	11,000	11,200	11,400	11,600		
73 - GRANTS AND AIDS													
73100 General Tax Levy- HOMEOWNER EXM	9,400	9,306	(94)	-1%	9,400	1%	0.0%	9,600	9,800	10,000	10,200	Same as FY2025 Estimate (rounded)	
Total 73 - GRANTS AND AIDS	9,400	9,306	(94)	-1%	9,400	1%	0%	9,600	9,800	10,000	10,200		
76 - CONNECTION FEE													
76000 Connection Fees	-	18,705	18,705	N/A	-	-100%	N/A	-	-	-	-		
Total 76 - CONNECTION FEE	-	18,705	18,705	N/A	-	-100%	N/A	-	-	-	-		
79 - OTHER INCOME													
77000 Interest Income	127,300	356,271	228,971	180%	356,300	0%	180%	356,300	356,300	356,300	356,300	Same as FY2025 Estimate (rounded)	
77500 Realized Gain / Loss	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
77800 Net Incr/Decr in Fair Value	-	127,868	127,868	N/A	-	-100%	N/A	-	-	-	-	Not budgeted, for financial reporting only	
78000 Gain / Loss on Sales of Fixed A	-	3,750	3,750	N/A	-	-100%	N/A	-	-	-	-		
72300 Special Assessment-DELQ&PENALTY	500	589	89	18%	600	2%	20%	600	600	600	600	Same as FY2025 Estimate (rounded)	
72500 Special Assessment SU01-DLQ&PEN	19,300	15,911	(3,389)	-18%	16,000	1%	-17%	16,000	16,000	16,000	16,000	Same as FY2025 Estimate (rounded)	
79200 Worker's Comp Insurance Claim	-	880	880	N/A	-	-100%	N/A	-	-	-	-	Same as FY2025 Estimate (rounded)	
79500 Other Income	300	302	2	1%	300	-1%	0%	300	300	300	300	Same as FY2025 Budget	
Total 79 - OTHER INCOME	147,400	505,571	358,171	243%	373,200	-26%	153%	373,200	373,200	373,200	373,200		
Total Other Income	1,817,500	2,224,047	406,547	22%	2,098,400	-6%	15%	2,124,500	2,151,100	2,178,100	2,205,500		
Other Expense													
80 - OTHER EXPENSES													
81000 Interest Expense	-	-	-	N/A	35,621	N/A	N/A	107,047	104,011	100,856	297,673	Management estimate	
83000 Election Cost	-	-	-	N/A	25,000	N/A	N/A	-	25,000	-	25,000	Management estimate	Elections in even years only
84000 Tax Deduction	4,100	2,536	(1,564)	-38%	2,600	3%	-37%	2,700	2,800	2,900	3,000	Same as FY2025 Estimate (rounded)	
Total 80 - OTHER EXPENSES	4,100	2,536	(1,564)	-38%	63,221	2393%	1442%	109,747	131,811	103,756	325,673		
Total Other Expense	4,100	2,536	(1,564)	-38%	63,221	2393%	1442%	109,747	131,811	103,756	325,673		
Net Non-Operating Income	1,813,400	2,221,511	408,111	23%	2,035,179	-8%	12%	2,014,753	2,019,289	2,074,344	1,879,827		
Change In Net Position	\$ 885,357	\$ 1,473,046	\$ 587,689	66%	\$ 1,540,298	5%	74%	\$ 1,427,713	\$ 1,334,796	\$ 1,291,265	\$ 1,018,057		

CRESTLINE SANITATION DISTRICT 2025/2026 Budget Detail

	2025				2026			2027	2028	2029	2030	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		
90 - CAPITAL PROJECTS													
900001 N.O.V.	\$ 260,000	\$ 242,476	\$ (17,524)	-7%	\$ 265,200	9%	2%	\$ 270,504	\$ 275,914	\$ 281,432	\$ 287,061		
900002 SCADA System Upgrades	37,000	35,391	(1,609)	-4%	39,000	10%	5%	41,000	43,000	45,000	47,000		
900003 Vehicle Replacement / Purchase	75,000	75,000	-	0%	110,000	47%	47%	-	85,000	-	90,000		
900004 Misc. / Emergency Upgrades	100,000	30,000	(70,000)	-70%	50,000	67%	-50%	50,000	50,000	50,000	50,000		
900009 Farm Management Plan	20,000	20,000	-	0%	20,000	0%	0%	20,000	20,000	20,000	20,000		
922101 HC Engineering & Mgmt	-	116,619	116,619	N/A	-	-100%	N/A	-	-	-	-		
925101 HC Road Repairs	60,000	-	(60,000)	-100%	-	N/A	-100%	-	-	-	-		
925102 HC & SC Entry Doors	40,000	-	(40,000)	-100%	-	N/A	-100%	-	-	-	-		
922105 HC Dewatering Bldg & Clarifier	-	719,489	719,489	N/A	-	-100%	N/A	-	-	-	-		
924103 HC Washer Compactor	-	62,634	62,634	N/A	-	-100%	N/A	-	-	-	-		
925203 SC Slope Engineering	150,000	84,870	(65,130)	-43%	-	-100%	-100%	-	-	-	-		
925201 SC Slope Repair	500,000	257,131	(242,869)	-49%	-	-100%	-100%	-	-	-	-		
925202 SC Road Repairs	60,000	-	(60,000)	-100%	-	N/A	-100%	-	-	-	-		
925301 CH Track Lining	150,000	-	(150,000)	-100%	-	N/A	-100%	-	-	-	-		
926001 Scissor Lift	-	-	-		15,000			-	-	-	-		
926002 Office - Seal Coating, Striping, Concrete f	-	-	-		15,000			-	-	12,000	-		
926101 HC Peroxide Tank Replacement	-	-	-		10,000			-	-	-	-		
926102 HC Electrical Gate Motor	-	-	-		6,000			-	-	-	-		
HC Submersible 32 HP Pump for	-	-	-					-	-	-	-		
926103 Emergency Storage Tank	-	-	-		25,000			-	-	-	-		
926201 SC Salt Skid Replacement	-	-	-		150,000			-	-	-	-		
926202 SC Huber Rotamat Repairs	-	-	-		25,000			-	-	-	-		
927101 HC & SC Seal Coat, Striping	-	-	-		-			25,000	-	-	25,000		
99999 Capital Projects Offset	(1,452,000)	(1,643,610)	(191,610)	13%	(730,200)	56%	50%	(406,504)	(473,914)	(408,432)	(519,061)		
	\$ -	\$ -	\$ -		\$ -			\$ -	\$ -	\$ -	\$ -		

RESERVE POLICY

CRESTLINE SANITATION DISTRICT
Calculation of Reserves in Accordance with the Reserve Policy
2025/2026

BOARD DESIGNATED RESERVES

1. UNRESTRICTED RESERVES

a) **RESERVE FOR OPERATIONS**

Contingency and Operations - Six Months Operations

2025/26 Operating Budget Total	\$	5,074,481
Less:		
Depreciation		<u>584,860</u>
		4,489,621
Six Months	x	<u>6/12</u>

Contingency and Operating Reserve 2,244,811

TOTAL RESERVE FOR OPERATIONS \$ 2,244,811

b) **RESERVE FOR REPLACEMENT**

Property, Plant, and Equipment Replacement Reserve

Accumulated Depreciation at 6/30/25	\$	25,195,020
Reserve %	x	<u>25%</u> <u>6,298,760</u>

TOTAL RESERVE FOR REPLACEMENT 6,298,760

c) **RESERVE FOR CATASTROPHE RESPONSE**

Cost (Excluding Land)	\$	47,266,715
Less: Accumulated Depreciation		<u>25,195,020</u>
		22,071,695
Reserve %	x	<u>25%</u> <u>5,517,924</u>

TOTAL RESERVE FOR CATASTROPHE RESPONSE 5,517,924

2. ADDITIONAL RESERVES IDENTIFIED BY THE BOARD

Capital Budget Current Year		5,788,200
Less amount funded with debt financing (State funded projects)		<u>(2,000,000)</u>

TOTAL RESERVE FOR CAPITAL PROJECTS 3,788,200

TOTAL RESERVES TARGET PER RESERVE POLICY \$ 17,849,695

CALCULATION OF AVAILABLE RESERVES:

Total net position as of 6/30/24		\$ 23,502,472
Estimated change in net position for FY2025		1,473,046
Investments in Utility Plant		
Total capital assets as of 2/28/25 (Including CIP)	\$	22,384,290
Estimated additional CIP for March-June 2025		400,875
Inventory		14,450
Less: Capital related debt		<u>(11,629,839)</u> <u>(11,169,776)</u>
Estimated unrestricted net position available as of 6/30/25		<u>\$ 13,805,742</u>

Estimated unrestricted net position available as of 6/30/25 \$ 13,805,742
Less: Total Reserves Target Per Policy 17,849,695

Estimated unrestricted net position over/(under) target reserves \$ (4,043,953)

Funded percentage of total reserves (estimated for 6/30/25) 77%