

# **Fiscal Year 2025-2026 Annual Budget**

**July 1, 2025 to June 30, 2026**

**Budget Draft #1B – April 10, 2025**  
*(Operating Budget and Capital Projects)*

# Crestline Sanitation District

## Fiscal Year 2025-2026 Annual Budget

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# **EXECUTIVE SUMMARY**

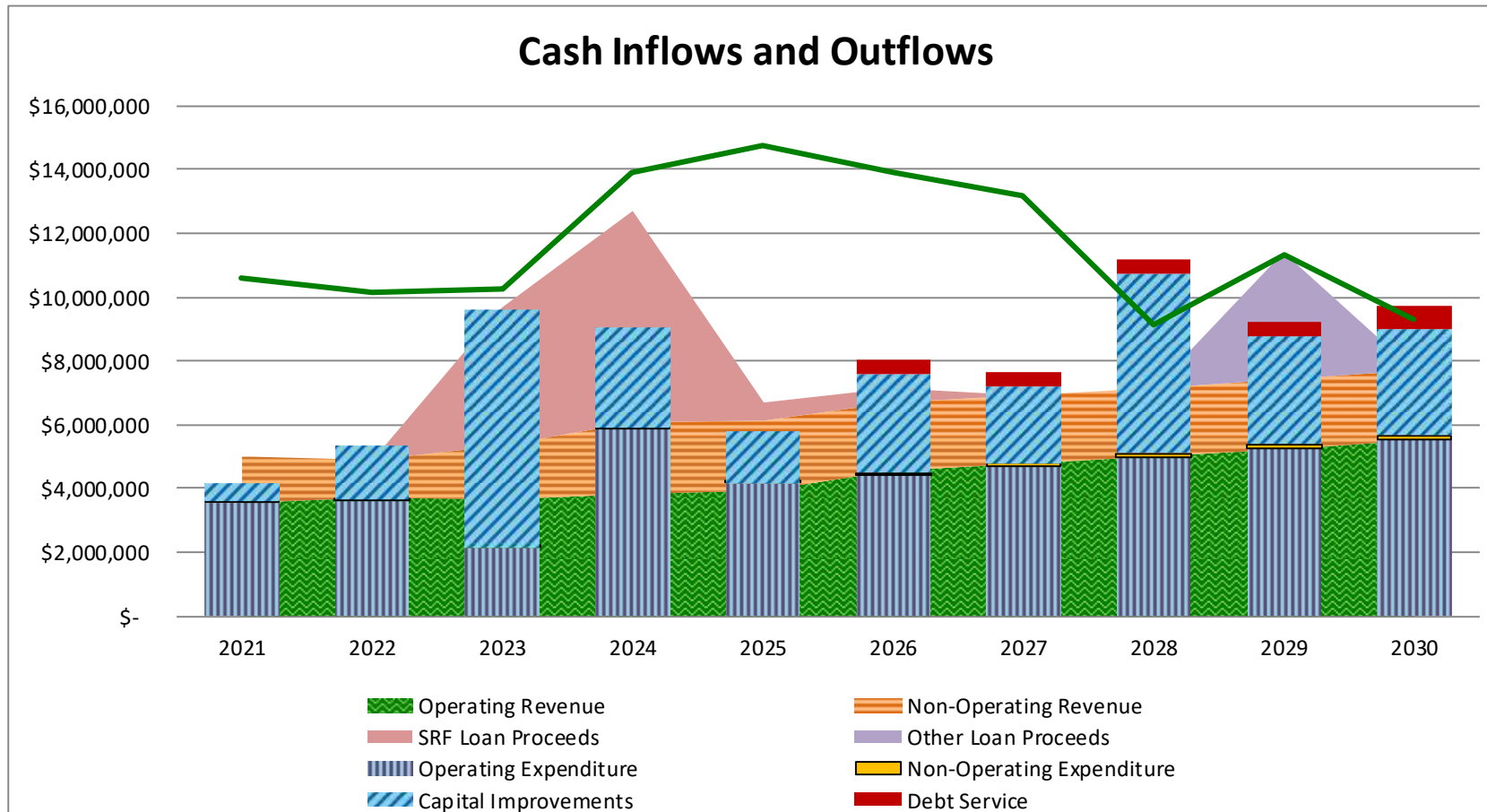
# Crestline Sanitation District

## 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.
- 10.0% increase in expenses other than salaries and benefits, except where noted otherwise.



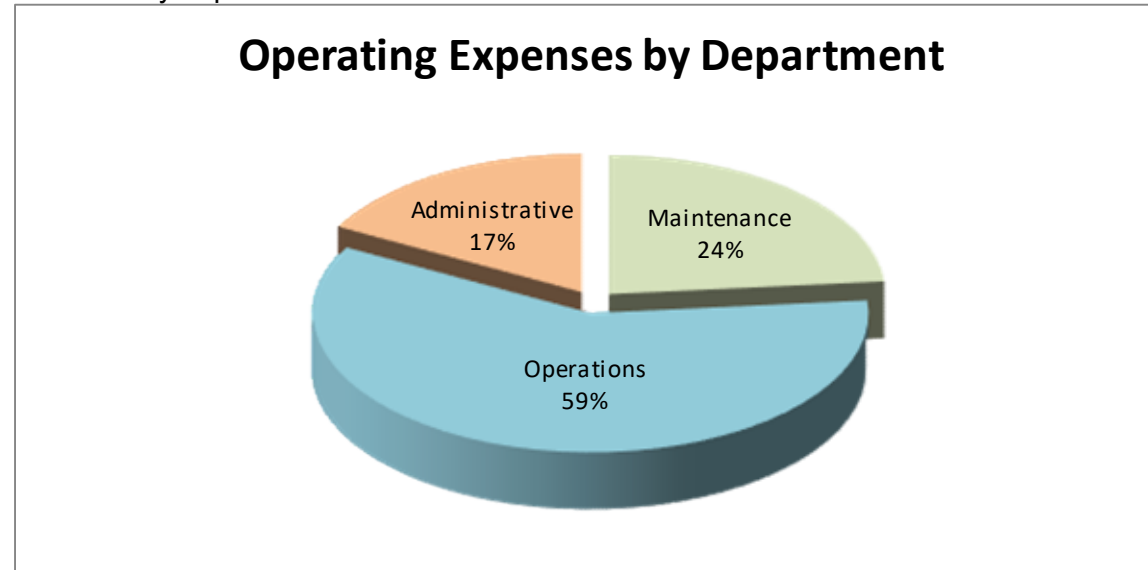
# Crestline Sanitation District

## 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.



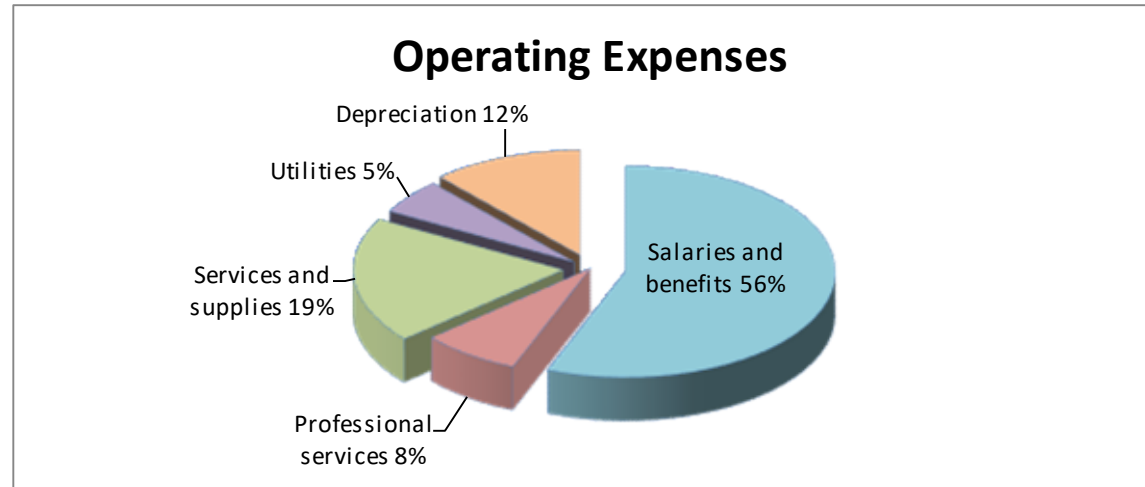
The following table details these expenses by department.

Department	2025/2026 Budget	% of Total Operating Exp
Maintenance	\$ 1,178,770	24%
Operations	2,971,187	59%
Administrative	859,370	17%
Total operating expenses	<u>\$ 5,009,327</u>	<u>100%</u>

# Crestline Sanitation District

## Operating Expenses by Type

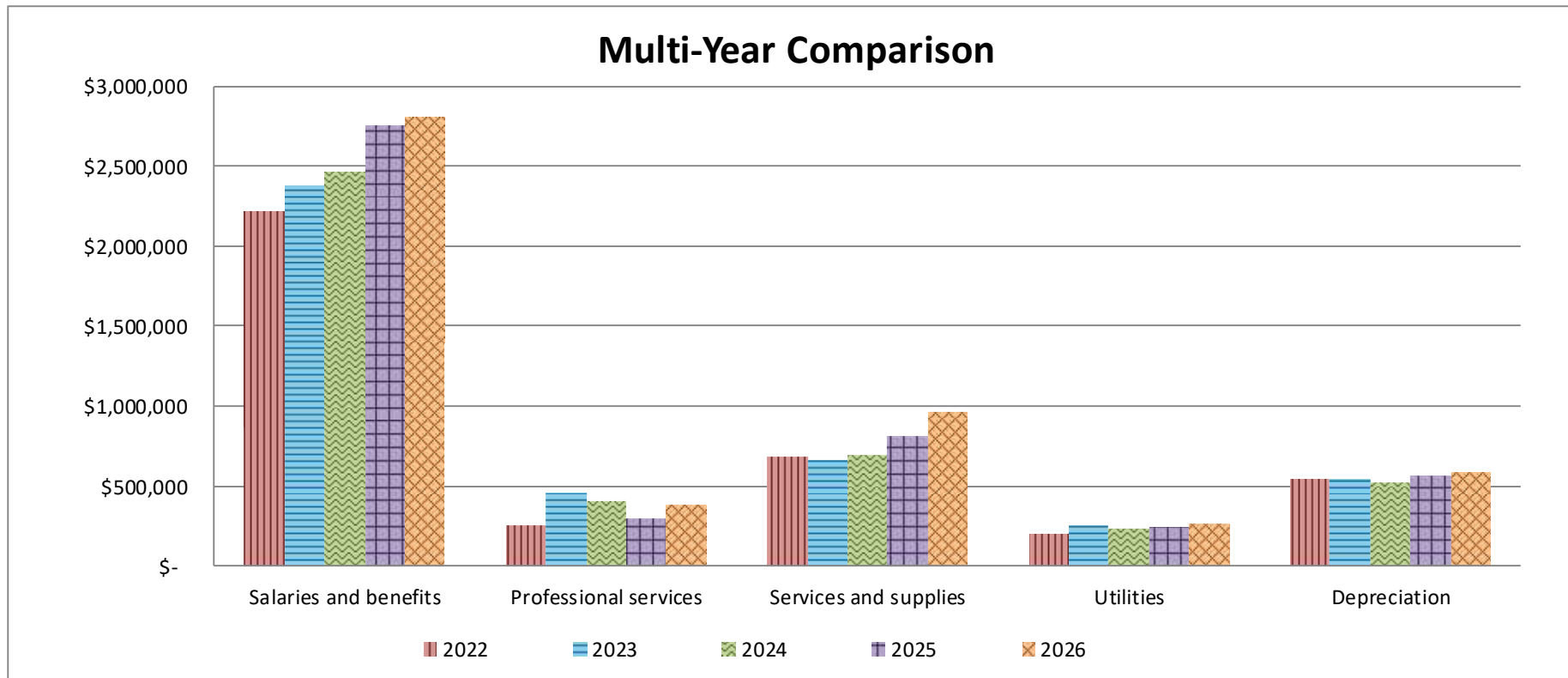
The following chart illustrates how the budget is allocated to the major expense categories.



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	\$ 2,805,120	56%	2%
Professional services	258,881	457,459	408,895	296,137	383,300	8%	29%
Services and supplies	683,096	663,557	700,318	816,670	967,817	19%	19%
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%
<b>Total operating expenses</b>	<b>\$ 3,910,769</b>	<b>\$ 4,303,877</b>	<b>\$ 4,335,920</b>	<b>\$ 4,682,300</b>	<b>\$ 5,009,327</b>	<b>100%</b>	<b>7%</b>

## 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 2% over the prior year, of which 5% is from a cost-of-living-adjustment (COLA) salaries increase, and -3% is from eliminating vacant positions. Professional services are projected to increase by 29% over the estimated FY2025 amount, but the FY2026 budget amount decreased 6% from the FY2024 actual. Services and supplies are projected to increase by 19% due to insurance and other expenses. Utilities is projected to increase by 10% due to the current market rate for utilities.

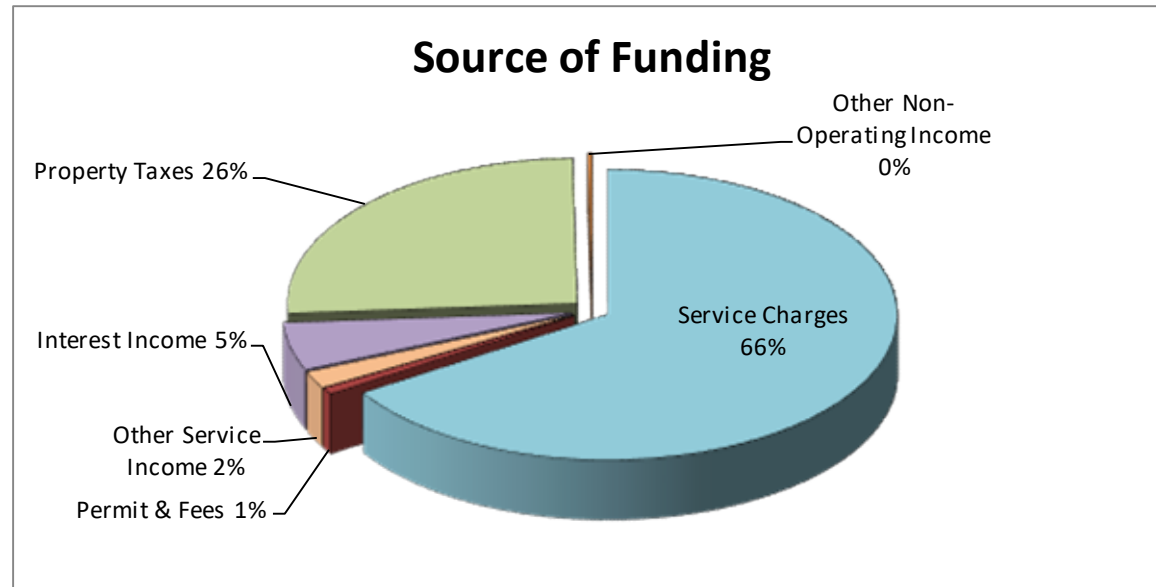
### Personnel

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%
<b>Total funding</b>	<b>\$ 6,678,000</b>	<b>100%</b>

## Service Charge Rates

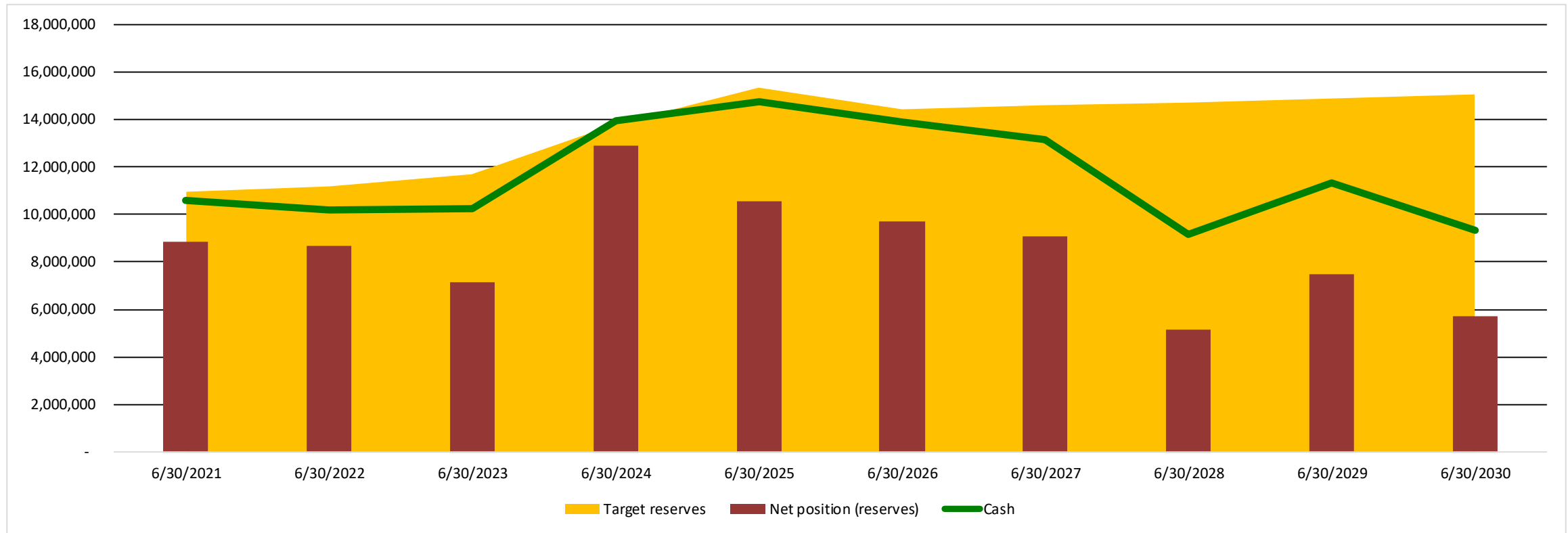
The service charge rate will increase by 5% over the prior year, in accordance with the voter-approved rate increase. The 2025-26 budget reflects a projected net operating deficit of \$429,727 and net nonoperating revenues from taxes and investment earnings of \$2,035,179 for an overall net increase in net position of \$1,605,452, 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 17. The following table illustrates prior year reserve balances and projected reserve balances. The significant projected decrease is related to anticipated cash-funded capital projects.



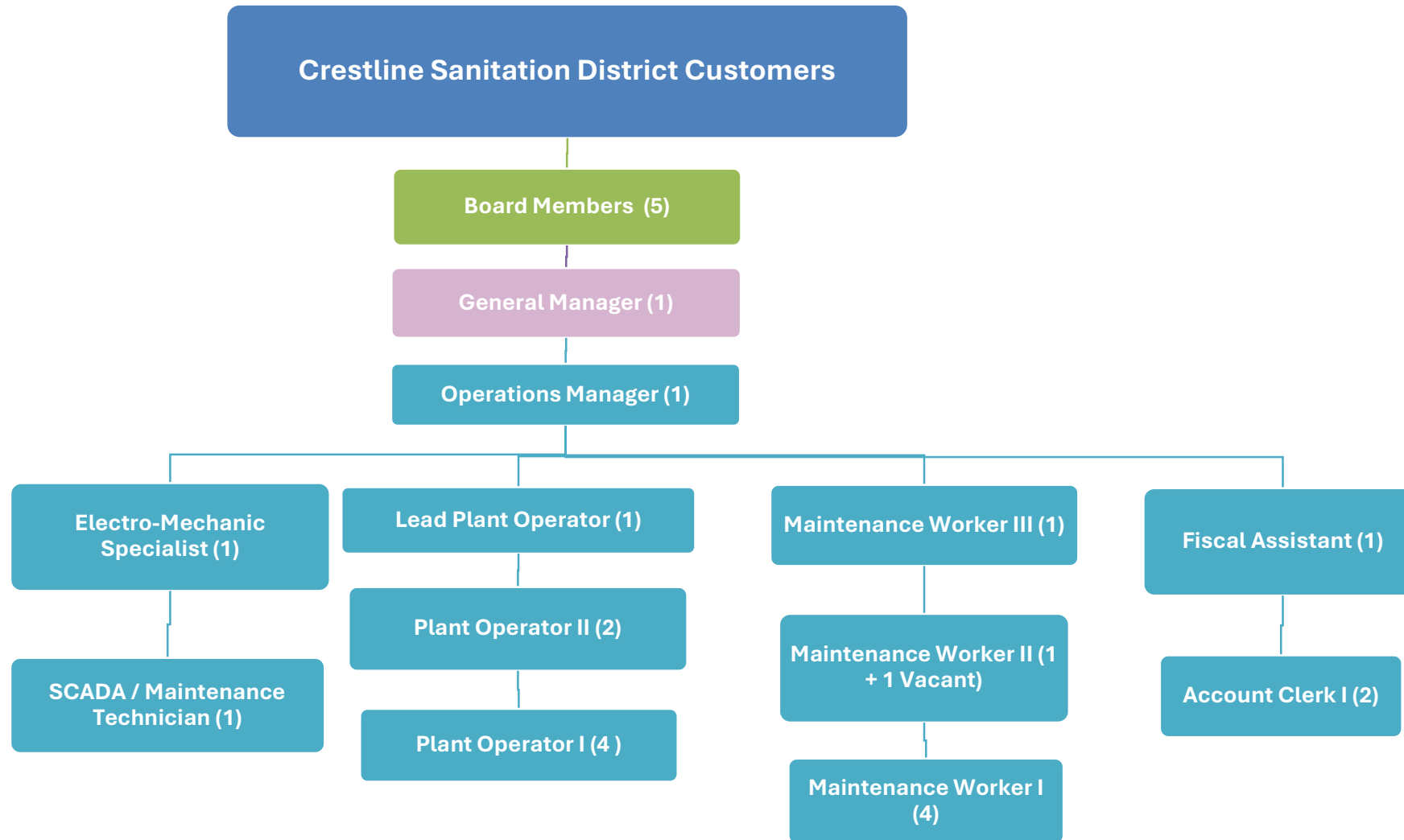
## Summary

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
<b>OPERATING REVENUES</b>										
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
<b>Total operating revenues</b>	<b>3,563,019</b>	<b>3,720,977</b>	<b>3,686,012</b>	<b>3,843,946</b>	<b>3,952,542</b>	<b>4,579,600</b>	<b>4,791,740</b>	<b>5,014,487</b>	<b>5,248,371</b>	<b>5,493,950</b>
<b>OPERATING EXPENSES</b>										
Salaries and benefits	3,001,072	2,220,556	2,383,584	2,466,927	2,758,158	2,805,120	2,996,360	3,197,950	3,406,040	3,599,890
Professional services	223,510	258,881	457,459	408,895	296,137	383,300	400,520	418,600	437,590	457,520
Services and supplies	540,230	683,096	663,557	700,318	816,670	967,817	1,015,300	1,065,200	1,117,550	1,172,530
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
<b>Total operating expenses</b>	<b>4,515,286</b>	<b>3,910,769</b>	<b>4,303,877</b>	<b>4,335,920</b>	<b>4,682,300</b>	<b>5,009,327</b>	<b>5,307,970</b>	<b>5,622,370</b>	<b>5,948,860</b>	<b>6,267,040</b>
<b>Net Operating Income (Deficit)</b>	<b>(952,267)</b>	<b>(189,792)</b>	<b>(617,865)</b>	<b>(491,974)</b>	<b>(729,758)</b>	<b>(429,727)</b>	<b>(516,230)</b>	<b>(607,883)</b>	<b>(700,489)</b>	<b>(773,090)</b>
<b>NONOPERATING INCOME (EXPENSES)</b>										
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)	(97,673)
Other nonoperating expense	(3,499)	(3,550)	(5,973)	(4,233)	(2,536)	(27,600)	(2,700)	(27,800)	(2,900)	(28,000)
<b>Total nonoperating revenues (expenses)</b>	<b>1,393,121</b>	<b>1,135,591</b>	<b>1,652,703</b>	<b>2,247,775</b>	<b>2,202,804</b>	<b>2,035,179</b>	<b>2,014,753</b>	<b>2,019,289</b>	<b>2,074,344</b>	<b>2,079,827</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>-</b>	<b>1,127,402</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net position</b>	<b>440,854</b>	<b>2,073,201</b>	<b>1,034,838</b>	<b>1,755,801</b>	<b>1,473,046</b>	<b>1,605,452</b>	<b>1,498,523</b>	<b>1,411,406</b>	<b>1,373,855</b>	<b>1,306,737</b>
Net position - beginning of year	18,197,778	18,638,632	20,711,833	21,746,671	23,502,472	24,975,518	26,580,970	28,079,493	29,490,899	30,864,754
<b>Net position - end of year</b>	<b>\$ 18,638,632</b>	<b>\$ 20,711,833</b>	<b>\$ 21,746,671</b>	<b>\$ 23,502,472</b>	<b>\$ 24,975,518</b>	<b>\$ 26,580,970</b>	<b>\$ 28,079,493</b>	<b>\$ 29,490,899</b>	<b>\$ 30,864,754</b>	<b>\$ 32,171,491</b>
Net investment in capital assets	\$ 9,771,925	\$ 12,034,659	\$ 14,577,225	\$ 10,587,452	\$ 14,434,758	\$ 16,876,546	\$ 19,005,438	\$ 24,313,056	\$ 23,396,096	\$ 26,423,656
Unrestricted	\$ 8,866,707	\$ 8,677,174	\$ 7,169,446	\$ 12,915,020	\$ 10,540,760	\$ 9,704,424	\$ 9,074,055	\$ 5,177,843	\$ 7,468,658	\$ 5,747,836

\* 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
<b>Beginning Cash &amp; Investment</b>	\$ 9,765,353	\$ 10,600,198	\$ 10,158,973	\$ 10,256,107	\$ 13,914,645	\$ 14,764,042	\$ 13,892,085	\$ 13,154,669	\$ 9,154,447	\$ 11,344,406
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	509,551	469,782	-	-	-	-
Other Loan Proceeds	-	-	-	-	-	-	-	-	4,000,000	-
<b>Total Cash Inflows</b>	<b>5,023,888</b>	<b>4,915,590</b>	<b>9,684,339</b>	<b>12,683,757</b>	<b>6,667,433</b>	<b>7,147,782</b>	<b>6,916,240</b>	<b>7,165,587</b>	<b>11,426,471</b>	<b>7,699,450</b>
Operating Expenses	3,961,850	3,360,558	3,755,521	3,813,788	4,114,790	4,424,467	4,693,850	4,977,530	5,271,770	5,556,080
Non-operating Expenses	67,748	59,022	11,026	5,967	2,536	63,221	109,747	131,811	103,756	125,673
Capital Projects / Purchases	561,069	1,677,716	7,417,741	3,119,917	1,643,611	3,080,200	2,395,504	5,601,914	3,406,432	3,321,432
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
<b>Total Cash Outflows</b>	<b>4,590,667</b>	<b>5,097,296</b>	<b>11,184,288</b>	<b>6,939,672</b>	<b>5,760,937</b>	<b>8,019,739</b>	<b>7,653,655</b>	<b>11,165,809</b>	<b>9,236,512</b>	<b>9,717,945</b>
Accrual to Cash Adjustments	401,624	(259,519)	1,597,083	(2,085,547)	(57,099)	-	-	-	-	-
<b>Net Change in Cash</b>	<b>834,845</b>	<b>(441,225)</b>	<b>97,134</b>	<b>3,658,538</b>	<b>849,397</b>	<b>(871,957)</b>	<b>(737,415)</b>	<b>(4,000,222)</b>	<b>2,189,959</b>	<b>(2,018,495)</b>
<b>Ending Cash &amp; Investment</b>	<b>\$ 10,600,198</b>	<b>\$ 10,158,973</b>	<b>\$ 10,256,107</b>	<b>\$ 13,914,645</b>	<b>\$ 14,764,042</b>	<b>\$ 13,892,085</b>	<b>\$ 13,154,669</b>	<b>\$ 9,154,447</b>	<b>\$ 11,344,406</b>	<b>\$ 9,325,911</b>

## CRESTLINE SANITATION DISTRICT 2025/2026 Capital Budget

CAPITAL PROJECTS	Reference from PY Budget	Budget 2025/26	Projection 2026/27	Projection 2027/28	Projection 2028/29	Projection 2029/30	Total Projected Capital Cost FY 2026-2030
<b>Cash Funded Projects</b>							
N.O.V. (incl. Pipeline and Manhole Rehabilitation, Flow Monitors, Weather Stations, and Slip Lining)	\$ 260,000	\$ 265,200	\$ 270,504	\$ 275,914	\$ 281,432	\$ 281,432	\$ 1,374,482
SCADA Upgrades	37,000	39,000	41,000	43,000	45,000	45,000	213,000
Vehicle Replacements	75,000	-	80,000	-	85,000	-	165,000
Emergency Upgrades	100,000	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	20,000	100,000
HC WWTP Road Repairs	60,000	-	-	-	-	-	-
HC & SC Entry Doors	40,000	-	-	-	-	-	-
SC Hillside Repair	500,000	-	-	-	-	-	-
SC WWTP Road Repairs	60,000	-	-	-	-	-	-
SC WWTP Slope Engineering	150,000	-	-	-	-	-	-
CH Track Lining	150,000	-	-	-	-	-	-
SC Roof Replacement	-	40,000	-	-	-	-	40,000
<b>Total Cash Funded Projects</b>	<b>1,452,000</b>	<b>414,200</b>	<b>461,504</b>	<b>388,914</b>	<b>481,432</b>	<b>396,432</b>	<b>2,142,482</b>
<b>Regulatory Required Projects (Cash Funded)</b>							
Sewer Relocation Hwy 189	180,000	-	-	-	-	-	-
<b>Total Regulatory Projects</b>	<b>180,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Master Plan Projects (Cash &amp; Debt Funded)</b>							
HC WWTP Retaining Wall	\$ 531,000	-	-	-	-	-	-
Coll. System Flow Data & Hydraulic Model Updates	135,000	-	-	-	-	-	-
SC WWTP Access Road Assessment	95,000	-	-	-	-	-	-
SC WWTP Primary Clarifier Condition Assessment	142,000	-	-	-	-	-	-
HC WWTP Ongoing Facility Safety Upgrades	60,000	346,000	-	-	-	-	346,000
HC WWTP Access Road Replacement	365,000	2,131,000	-	-	-	-	2,131,000
SC Primary Clarifier Upgrade	-	150,000	870,000	-	-	-	1,020,000
WWTP Primary ODS Electrical Upgrade	-	39,000	228,000	-	-	-	267,000
LGLS Wet Well Capacity Upgrade	-	-	118,000	690,000	-	-	808,000
SC WWTP Access Road Replacement	-	-	684,000	3,993,000	-	-	4,677,000
SC WWTP Well Construction	-	-	-	89,000	516,000	516,000	1,121,000
SC WWTP Ancillary Systems Upgrade	-	-	-	102,000	594,000	594,000	1,290,000
Nutrient Management Study	-	-	-	-	304,000	304,000	608,000
HC WWTP Primary Clarifiers Structural Assessment	-	-	-	-	228,000	228,000	456,000
<b>Total Master Plan Projects</b>	<b>1,328,000</b>	<b>2,666,000</b>	<b>1,900,000</b>	<b>4,874,000</b>	<b>1,642,000</b>	<b>1,642,000</b>	<b>12,724,000</b>
<b>Master Plan Projects (Cleghorn WWTP State Reimbursed)</b>							
Cleghorn WWTP Concrete Structures Rehabilitation	\$ 323,000	-	-	-	-	-	-
Cleghorn WWTP Sludge Wasting and Clarifier Upgrades	-	-	34,000	195,000	-	-	229,000
Cleghorn WWTP Oxidation Ditch Upgrade	-	-	-	144,000	839,000	839,000	1,822,000
Cleghorn WWTP Headworks Upgrade	-	-	-	-	444,000	444,000	888,000
<b>Total Cleghorn Master Plan Projects</b>	<b>323,000</b>	<b>-</b>	<b>34,000</b>	<b>339,000</b>	<b>1,283,000</b>	<b>1,283,000</b>	<b>2,939,000</b>
<b>GRAND TOTAL CAPITAL PROJECTS</b>	<b>\$ 3,283,000</b>	<b>\$ 3,080,200</b>	<b>\$ 2,395,504</b>	<b>\$ 5,601,914</b>	<b>\$ 3,406,432</b>	<b>\$ 3,321,432</b>	<b>\$ 17,805,482</b>

# **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
<b>Operating Income/Expense</b>												
<b>Income</b>												
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%
<b>Total Operating Income</b>	<b>3,858,300</b>	<b>3,933,837</b>	<b>4,579,600</b>	<b>100%</b>	<b>4,791,740</b>	<b>100%</b>	<b>5,014,487</b>	<b>100%</b>	<b>5,248,371</b>	<b>100%</b>	<b>5,493,950</b>	<b>100%</b>
<b>Operating Expense</b>												
<b>MT - Maintenance</b>												
51 · SALARIES & BENEFIT	845,010	756,641	850,570	19%	909,600	19%	966,590	19%	1,027,280	20%	1,087,380	20%
53 · PROFESSIONAL SVC	3,380	3,385	3,730	0%	3,930	0%	4,140	0%	4,360	0%	4,590	0%
54 · SERVICE AND SUPPLIES	63,130	81,563	73,540	2%	77,260	2%	81,170	2%	85,260	2%	89,560	2%
59 · DEPRECIATIONS & AMORTIZATION	272,020	272,020	250,930	5%	263,480	5%	276,660	6%	290,500	6%	305,030	6%
<b>Subtotal - MT</b>	<b>1,183,540</b>	<b>1,113,609</b>	<b>1,178,770</b>	<b>26%</b>	<b>1,254,270</b>	<b>26%</b>	<b>1,328,560</b>	<b>26%</b>	<b>1,407,400</b>	<b>27%</b>	<b>1,486,560</b>	<b>27%</b>
<b>OP - Operations</b>												
51 · SALARIES & BENEFIT	1,448,100	1,481,394	1,422,560	31%	1,511,140	32%	1,610,540	32%	1,713,270	33%	1,809,360	33%
53 · PROFESSIONAL SVC	182,840	146,578	214,250	5%	222,980	5%	232,150	5%	241,780	5%	251,890	5%
54 · SERVICE AND SUPPLIES	625,113	600,610	741,447	16%	778,600	16%	817,620	16%	858,570	16%	901,590	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%
<b>Subtotal - OP</b>	<b>2,797,243</b>	<b>2,761,097</b>	<b>2,971,187</b>	<b>65%</b>	<b>3,135,330</b>	<b>65%</b>	<b>3,314,080</b>	<b>66%</b>	<b>3,500,100</b>	<b>67%</b>	<b>3,683,670</b>	<b>67%</b>
<b>Total Operating Expense</b>	<b>3,980,783</b>	<b>3,874,706</b>	<b>4,149,957</b>	<b>91%</b>	<b>4,389,600</b>	<b>92%</b>	<b>4,642,640</b>	<b>93%</b>	<b>4,907,500</b>	<b>94%</b>	<b>5,170,230</b>	<b>94%</b>
<b>Net Operating Income Before G&amp;A</b>	<b>(122,483)</b>	<b>59,131</b>	<b>429,643</b>		<b>402,140</b>		<b>371,847</b>		<b>340,871</b>		<b>323,720</b>	
<b>General &amp; Administrative Expense</b>												
61 · SALARIES AND BENEFIT - ADM	506,730	520,122	531,990	12%	575,620	12%	620,820	12%	665,490	13%	703,150	13%
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	165,320	4%	173,610	4%	182,310	4%	191,450	4%	201,040	4%
64 · SERVICES AND SUPPLIES - ADM	126,610	124,440	133,830	3%	140,390	3%	147,290	3%	154,530	3%	162,120	3%
69 · DEPR & AMORT - ADM	6,800	6,800	9,230	0%	9,700	0%	10,190	0%	10,700	0%	11,240	0%
<b>Total General &amp; Administrative Expense</b>	<b>805,560</b>	<b>807,596</b>	<b>859,370</b>	<b>19%</b>	<b>918,370</b>	<b>19%</b>	<b>979,730</b>	<b>20%</b>	<b>1,041,360</b>	<b>20%</b>	<b>1,096,810</b>	<b>20%</b>
<b>Net Operating Income (Deficit)</b>	<b>(928,043)</b>	<b>(748,465)</b>	<b>(429,727)</b>	<b>-9%</b>	<b>(516,230)</b>	<b>-11%</b>	<b>(607,883)</b>	<b>-12%</b>	<b>(700,489)</b>	<b>-13%</b>	<b>(773,090)</b>	<b>-14%</b>
<b>Non-Operating Income (Expense)</b>												
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%	(125,673)	-2%
<b>Net Non-Operating Income</b>	<b>1,813,400</b>	<b>2,221,511</b>	<b>2,035,179</b>	<b>44%</b>	<b>2,014,753</b>	<b>42%</b>	<b>2,019,289</b>	<b>40%</b>	<b>2,074,344</b>	<b>40%</b>	<b>2,079,827</b>	<b>38%</b>
<b>Change In Net Position</b>	<b>\$ 885,357</b>	<b>\$ 1,473,046</b>	<b>\$ 1,605,452</b>	<b>35%</b>	<b>\$ 1,498,523</b>	<b>31%</b>	<b>\$ 1,411,406</b>	<b>28%</b>	<b>\$ 1,373,855</b>	<b>26%</b>	<b>\$ 1,306,737</b>	<b>24%</b>

\* - 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		
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection	Notes	Comments
<b>Operating Income/Expense</b>														
<b>Income</b>														
<b>40 · REVENUE</b>														
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	-	-	-	-		
<b>Total 40 · REVENUE</b>		<b>3,858,300</b>	<b>3,933,837</b>	<b>75,537</b>	<b>2%</b>	<b>4,579,600</b>	<b>16%</b>	<b>19%</b>	<b>4,791,740</b>	<b>5,014,487</b>	<b>5,248,371</b>	<b>5,493,950</b>		
<b>Total Income</b>		<b>3,858,300</b>	<b>3,933,837</b>	<b>75,537</b>	<b>2%</b>	<b>4,579,600</b>	<b>16%</b>	<b>19%</b>	<b>4,791,740</b>	<b>5,014,487</b>	<b>5,248,371</b>	<b>5,493,950</b>		
<b>Cost of Services Provided</b>														
<b>51-MT · Salaries &amp; Benefit - MAINT</b>														
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%	3,280	10%	556%	3,440	3,610	3,790	3,980	10% 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	Per SBCERA, flex dollars, standby, oncall, callouts are no longer pensionable as of 07/30/20
51500MT	Seasonal MT Workers-MT	62,400	49,520	(12,880)	-21%	62,400	26%	0%	65,520	68,800	72,240	75,860	2 workers at \$20/hr- 9 months per budget workshop	Per Management
51600MT	Nationwide ER Match (457)	4,000	3,330	(670)	-17%	2,250	-32%	-44%	2,250	2,250	2,250	2,250	Per Compensation Projection - CSD Board	
<b>Total 51-MT · Salaries &amp; Benefit - MAINT</b>		<b>845,010</b>	<b>756,641</b>	<b>(88,369)</b>	<b>-10%</b>	<b>850,570</b>	<b>12%</b>	<b>1%</b>	<b>909,600</b>	<b>966,590</b>	<b>1,027,280</b>	<b>1,087,380</b>		
<b>51-OP · SALARIES &amp; BENEFIT - OP</b>														
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	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	1 OP Seasonal worker at \$60/hour for 8 hrs a week x 52 weeks.	
51600OP	Nationwide ER Match (457)	1,500	1,714	214	14%	1,460	-15%	-3%	1,460	1,460	1,460	1,460	Per Compensation Projection - CSD Board	
<b>Total 51-OP · SALARIES &amp; BENEFIT - OP</b>		<b>1,448,100</b>	<b>1,481,394</b>	<b>33,294</b>	<b>2%</b>	<b>1,422,560</b>	<b>-4%</b>	<b>-2%</b>	<b>1,511,140</b>	<b>1,610,540</b>	<b>1,713,270</b>	<b>1,809,360</b>		

# 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		
<b>53-MT · PROFESSIONAL SVC-MAINT</b>													
53300MT	Engineering	-	-	-	N/A	-	N/A	-	-	-	-	No Engineering Expected for Maintenance	
53400MT	Laboratory Analysis	60	60	-	0%	70	17%	80	90	100	110	10% CPI increase from FY2025 Estimated YE	
53900MT	Other Professional Svc	3,320	3,325	5	0%	3,660	10%	3,850	4,050	4,260	4,480	10% CPI increase from FY2025 Estimated YE	Drug Test, DMV Medical, Underground Svc Alert
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>		<b>3,380</b>	<b>3,385</b>	<b>5</b>	<b>0%</b>	<b>3,730</b>	<b>10%</b>	<b>3,930</b>	<b>4,140</b>	<b>4,360</b>	<b>4,590</b>		
<b>53-OP · PROFESSIONAL SVC - OP</b>													
53300OP	Engineering	40,000	-	(40,000)	-100%	40,000	N/A	40,000	40,000	40,000	40,000	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%	79,540	10%	83,520	87,700	92,090	96,700	10% CPI increase from FY2025 Estimated YE	
53700OP	Permits & Fees	60,410	65,752	5,342	9%	72,330	10%	75,950	79,750	83,740	87,930	10% CPI increase from FY2025 Estimated YE	
53800OP	Software Support	-	5,189	5,189	N/A	18,710	261%	19,650	20,640	21,680	22,770	10% 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%	3,670	10%	3,860	4,060	4,270	4,490	10% CPI increase from FY2025 Estimated YE	DMV Medical, CEQA review and support
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>		<b>182,840</b>	<b>146,578</b>	<b>(36,262)</b>	<b>-20%</b>	<b>214,250</b>	<b>46%</b>	<b>222,980</b>	<b>232,150</b>	<b>241,780</b>	<b>251,890</b>		
<b>54-MT · SERVICE AND SUPPLIES - MAINT</b>													
54060MT	Equipment Rental	1,500	17,930	16,430	1095%	1,500	-92%	1,580	1,660	1,750	1,840	Per Management	
54080MT	Clothing & Laundry	14,660	14,741	81	1%	16,220	10%	17,040	17,900	18,800	19,740	10% 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%	21,830	10%	22,930	24,080	25,290	26,560	10% CPI increase from FY2025 Estimated YE	
54182MT	Maintenance of Equipment	9,430	21,059	11,629	123%	23,170	10%	24,330	25,550	26,830	28,180	10% CPI increase from FY2025 Estimated YE	
54184MT	Maintenance of Structures	1,960	2,442	482	25%	2,690	10%	2,830	2,980	3,130	3,290	10% CPI increase from FY2025 Estimated YE	
54200MT	Small Tools	3,010	946	(2,064)	-69%	3,050	222%	3,210	3,380	3,550	3,730	10% CPI increase from FY2025 Estimated YE	Add \$2,000
54210MT	Supplies - Shop	2,220	2,260	40	2%	2,490	10%	2,620	2,760	2,900	3,050	10% CPI increase from FY2025 Estimated YE	
54220MT	Supplies - Field	1,750	2,346	596	34%	2,590	10%	2,720	2,860	3,010	3,170	10% CPI increase from FY2025 Estimated YE	
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>		<b>63,130</b>	<b>81,563</b>	<b>18,433</b>	<b>29%</b>	<b>73,540</b>	<b>-10%</b>	<b>77,260</b>	<b>81,170</b>	<b>85,260</b>	<b>89,560</b>		
<b>54-OP · SERVICE AND SUPPLIES - OP</b>													
54021OP	Auto Expense - Fuel	35,960	33,225	(2,735)	-8%	36,550	10%	38,380	40,300	42,320	44,440	10% CPI increase from FY2025 Estimated YE	
54022OP	Auto Expense - Mileage	-	-	-	N/A	-	-	-	-	-	-	10% CPI increase from FY2025 Estimated YE	
54023OP	Auto Expense - General	31,420	29,610	(1,810)	-6%	32,580	10%	34,210	35,930	37,730	39,620	10% CPI increase from FY2025 Estimated YE	
54030OP	Communication	5,310	11,912	6,602	124%	21,110	77%	22,170	23,280	24,450	25,680	10% CPI increase from FY2025 Estimated YE + Per Management	Pager only + \$8,000 for vehicle radio system
54040OP	Due & Subscription	50	-	(50)	-100%	-	N/A	-	-	-	-	10% CPI increase from FY2025 Estimated YE	
54050OP	Equipment Purchase	5,000	15,645	10,645	213%	5,000	-68%	5,250	5,520	5,800	6,090	Management estimate	
54060OP	Equipment Rental	2,690	-	(2,690)	-100%	-	N/A	-	-	-	-	10% CPI increase from FY2025 Estimated YE	
54070OP	Insurance	183,153	146,996	(36,157)	-20%	211,667	44%	222,260	233,380	245,050	257,310	Per SDRMA 2025-26 estimate	
54075OP	Insurance - Vehicle	39,700	45,432	5,732	14%	49,980	10%	52,480	55,110	57,870	60,770	10% CPI increase from FY2025 Estimated YE	
54080OP	Clothing & Laundry	14,140	11,264	(2,876)	-20%	15,560	38%	16,340	17,160	18,020	18,930	10% 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%	2,230	-13%	2,350	2,470	2,600	2,730	10% CPI increase from FY2025 Budget	
54100OP	Misc Expense	140	175	35	25%	160	-9%	170	180	190	200	10% CPI increase from FY2025 Budget	
54180OP	Repairs & Maintenance	-	-	-	N/A	-	N/A	-	-	-	-	10% CPI increase from FY2025 Estimated YE	
54182OP	Maintenance of Equipment	68,890	80,945	12,055	17%	89,040	10%	93,500	98,180	103,090	108,250	10% CPI increase from FY2025 Estimated YE	
54184OP	Maintenance of Structures	33,960	32,240	(1,720)	-5%	35,470	10%	37,250	39,120	41,080	43,140	10% CPI increase from FY2025 Estimated YE	
54185OP	Membership	35,650	28,951	(6,699)	-19%	31,850	10%	33,450	35,130	36,890	38,740	10% CPI increase from FY2025 Estimated YE	
54190OP	Safety Equipment	8,060	7,559	(501)	-6%	8,320	10%	8,740	9,180	9,640	10,130	10% CPI increase from FY2025 Estimated YE	
54200OP	Small Tools	3,850	3,486	(364)	-9%	3,840	10%	4,040	4,250	4,470	4,700	10% CPI increase from FY2025 Estimated YE	
54220OP	Supplies	4,160	7,961	3,801	91%	8,760	10%	9,200	9,660	10,150	10,660	10% CPI increase from FY2025 Estimated YE	
54310OP	Special Dept - Chlorine / Salt	40,270	64,301	24,031	60%	70,740	10%	74,280	78,000	81,900	86,000	10% CPI increase from FY2025 Estimated YE	

# CRESTLINE SANITATION DISTRICT

## 2025/2026 Budget Detail

		2025				1.10 2026			1.05 2027	1.05 2028	1.05 2029	1.05 2030		
		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
54320OP	Special Dept - Sludge /Chemical	60,920	56,366	(4,554)	-7%	62,010	10%	2%	65,120	68,380	71,800	75,390	10% 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%	11,580	10%	143%	12,160	12,770	13,410	14,090	10% 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
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>		<b>625,113</b>	<b>600,610</b>	<b>(24,503)</b>	<b>-4%</b>	<b>741,447</b>	<b>23%</b>	<b>19%</b>	<b>778,600</b>	<b>817,620</b>	<b>858,570</b>	<b>901,590</b>		
<b>56 · UTILITIES - OP</b>														
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	
<b>Total 56 · UTILITIES - OP</b>		<b>252,500</b>	<b>243,825</b>	<b>(8,675)</b>	<b>-3%</b>	<b>268,230</b>	<b>10%</b>	<b>6%</b>	<b>281,670</b>	<b>295,780</b>	<b>310,590</b>	<b>326,140</b>		
<b>59-MT · DEPRECIATION - MAINT</b>														
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
<b>Total 59-MT · DEPRECIATION - MAINT</b>		<b>272,020</b>	<b>272,020</b>	<b>-</b>	<b>0%</b>	<b>250,930</b>	<b>-8%</b>	<b>-8%</b>	<b>263,480</b>	<b>276,660</b>	<b>290,500</b>	<b>305,030</b>		
<b>59-OP · DEPR &amp; AMORT - OP</b>														
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
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>		<b>288,690</b>	<b>288,690</b>	<b>-</b>	<b>0%</b>	<b>324,700</b>	<b>12%</b>	<b>12%</b>	<b>340,940</b>	<b>357,990</b>	<b>375,890</b>	<b>394,690</b>		
<b>Total Cost of Services Provided</b>		<b>3,980,783</b>	<b>3,874,706</b>	<b>(106,077)</b>	<b>-3%</b>	<b>4,149,957</b>	<b>7%</b>	<b>4%</b>	<b>4,389,600</b>	<b>4,642,640</b>	<b>4,907,500</b>	<b>5,170,230</b>		
<b>Net Operating Income Before G&amp;A</b>		<b>(122,483)</b>	<b>59,131</b>	<b>181,614</b>	<b>-148%</b>	<b>429,643</b>	<b>627%</b>	<b>451%</b>	<b>402,140</b>	<b>371,847</b>	<b>340,871</b>	<b>323,720</b>		
<b>General &amp; Administrative Expense</b>														
<b>61 · SALARIES AND BENEFIT - ADM</b>														
61010	Salaries - REG ADM	278,650	308,017	29,367	11%	297,510	-3%	7%	332,670	362,510	391,820	416,160	Per Compensation Projection - CSD Board	
61020	Salaries - OT ADM	1,250	649	(601)	-48%	1,250	93%	0%	1,310	1,380	1,450	1,520	Same as FY2025 Budget	
61030	Salaries - VAC ADM	36,960	13,642	(23,318)	-63%	37,810	177%	2%	40,940	44,350	47,910	51,420	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%	18,440	13%	7%	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%	10,530	6%	6%	12,270	13,370	14,450	15,360	Per Compensation Projection - CSD Board	
61200	Worker's Comp - ADM	2,820	3,391	571	20%	2,350	-31%	-17%	2,560	2,710	2,930	3,110	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%	85,350	1%	3%	93,110	101,530	109,930	117,230	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	
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>		<b>506,730</b>	<b>520,122</b>	<b>13,392</b>	<b>3%</b>	<b>531,990</b>	<b>2%</b>	<b>5%</b>	<b>575,620</b>	<b>620,820</b>	<b>665,490</b>	<b>703,150</b>		
<b>62 · BOARD EXPENSES</b>														
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	
<b>Total 62 · BOARD EXPENSES</b>		<b>19,000</b>	<b>10,060</b>	<b>(8,940)</b>	<b>-47%</b>	<b>19,000</b>	<b>89%</b>	<b>0%</b>	<b>19,050</b>	<b>19,120</b>	<b>19,190</b>	<b>19,260</b>		

# CRESTLINE SANITATION DISTRICT 2025/2026 Budget Detail

		2025				2026			2027	2028	2029	2030			
				1.10		1.05		1.05		1.05		1.05			
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection	Notes	Comments	
<b>63 · PROFESSIONAL SVC - ADM</b>															
63100	Accounting & Auditing	49,120	56,939	7,819	16%	62,640	10%	28%	65,780	69,070	72,530	76,160	10% CPI increase from FY2025 Estimated YE		
63200	County Services	200	94	(106)	-53%	110	17%	-45%	120	130	140	150	10% CPI increase from FY2025 Estimated YE	PIMS & CO Asses. Maps	
63300	Legal	50,000	45,453	(4,547)	-9%	50,000	10%	0%	52,500	55,130	57,890	60,790	Same as FY2025 Budget		
63500	Software Support - ADM	7,690	9,824	2,134	28%	15,310	56%	99%	16,080	16,890	17,740	18,630	10% CPI increase from FY2025 Estimated YE + Per Management	Add \$4,500 New website designed by Streamline	
63900	Other Professional - ADM	39,410	33,864	(5,546)	-14%	37,260	10%	-5%	39,130	41,090	43,150	45,310	10% CPI increase from FY2025 Estimated YE	Includes SRF consultant fee	
<b>Total 63 · PROFESSIONAL SVC - ADM</b>		<b>146,420</b>	<b>146,174</b>	<b>(246)</b>	<b>0%</b>	<b>165,320</b>	<b>13%</b>	<b>13%</b>	<b>173,610</b>	<b>182,310</b>	<b>191,450</b>	<b>201,040</b>			
<b>64 · SERVICES AND SUPPLIES - ADM</b>															
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%	14,590	10%	-6%	15,320	16,090	16,900	17,750	10% CPI increase from FY2025 Estimated YE		
64040	Computer Expense	6,740	8,212	1,472	22%	9,040	10%	34%	9,500	9,980	10,480	11,010	10% CPI increase from FY2025 Estimated YE		
64045	Due & Subscription	6,840	5,321	(1,519)	-22%	5,860	10%	-14%	6,160	6,470	6,800	7,140	10% CPI increase from FY2025 Estimated YE		
64080	Janitorial Service	8,890	8,703	(187)	-2%	9,580	10%	8%	10,060	10,570	11,100	11,660	10% CPI increase from FY2025 Estimated YE	\$720 month + carpet & floor cleaning	
64090	Lease Equipment - ADM	4,340	6,609	2,269	52%	7,270	10%	68%	7,640	8,030	8,440	8,870	10% CPI increase from FY2025 Estimated YE	Copy Machine/Folder & Inserter/Postage Machine	
64095	Legal Notice	590	590	-	0%	650	10%	10%	690	730	770	810	10% CPI increase from FY2025 Estimated YE		
64120	Office Expense	7,110	6,770	(340)	-5%	7,450	10%	5%	7,830	8,230	8,650	9,090	10% CPI increase from FY2025 Estimated YE		
64130	Office Supplies	5,850	5,321	(529)	-9%	5,860	10%	0%	6,160	6,470	6,800	7,140	10% CPI increase from FY2025 Estimated YE		
64135	Penalties	60	23	(37)	-62%	30	30%	-50%	40	50	60	70	10% CPI increase from FY2025 Estimated YE		
64140	Pest Control	5,190	6,279	1,089	21%	6,910	10%	33%	7,260	7,630	8,020	8,430	10% CPI increase from FY2025 Estimated YE		
64150	Postage & Delivery	20,030	18,896	(1,134)	-6%	20,790	10%	4%	21,830	22,930	24,080	25,290	10% CPI increase from FY2025 Estimated YE		
64160	Printing & Publications	10,800	6,009	(4,791)	-44%	6,610	10%	-39%	6,950	7,300	7,670	8,060	10% CPI increase from FY2025 Estimated YE		
64170	Public Relation	10,350	9,130	(1,220)	-12%	10,050	10%	-3%	10,560	11,090	11,650	12,240	10% 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%	2,830	10%	0%	2,980	3,130	3,290	3,460	10% 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		
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>		<b>126,610</b>	<b>124,440</b>	<b>(2,170)</b>	<b>-2%</b>	<b>133,830</b>	<b>8%</b>	<b>6%</b>	<b>140,390</b>	<b>147,290</b>	<b>154,530</b>	<b>162,120</b>			
<b>69 · DEPR &amp; AMORT - ADM</b>															
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	
<b>Total 69 · DEPR &amp; AMORT - ADM</b>		<b>6,800</b>	<b>6,800</b>	<b>-</b>	<b>0%</b>	<b>9,230</b>	<b>36%</b>	<b>36%</b>	<b>9,700</b>	<b>10,190</b>	<b>10,700</b>	<b>11,240</b>			
<b>Total General &amp; Administrative Expense</b>		<b>805,560</b>	<b>807,596</b>	<b>2,036</b>	<b>0%</b>	<b>859,370</b>	<b>6%</b>	<b>7%</b>	<b>918,370</b>	<b>979,730</b>	<b>1,041,360</b>	<b>1,096,810</b>			
<b>Net Operating Income (Deficit)</b>		<b>(928,043)</b>	<b>(748,465)</b>	<b>179,578</b>	<b>-19%</b>	<b>(429,727)</b>	<b>43%</b>	<b>54%</b>	<b>(516,230)</b>	<b>(607,883)</b>	<b>(700,489)</b>	<b>(773,090)</b>			
<b>Non-Operating Income (Expense)</b>															
<b>Other Income</b>															
<b>71 · PROP TAXES</b>															
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	
<b>Total 71 · PROP TAXES</b>		<b>1,649,800</b>	<b>1,679,675</b>	<b>29,875</b>	<b>2%</b>	<b>1,705,000</b>	<b>2%</b>	<b>3%</b>	<b>1,730,700</b>	<b>1,756,900</b>	<b>1,783,500</b>	<b>1,810,500</b>			

# CRESTLINE SANITATION DISTRICT

## 2025/2026 Budget Detail

		2025				2026			1.10	1.05	1.05	1.05	1.05		
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection	Notes	Comments	
<b>72 · SPECIAL ASSESSMENTS</b>															
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)		
<b>Total 72 · SPECIAL ASSESSMENTS</b>		<b>10,900</b>	<b>10,790</b>	<b>(110)</b>	<b>-1%</b>	<b>10,800</b>	<b>0%</b>	<b>-1%</b>	<b>11,000</b>	<b>11,200</b>	<b>11,400</b>	<b>11,600</b>			
<b>73 · GRANTS AND AIDS</b>															
73100	General Tax Levy- HOMEOWNER EXM	9,400	9,306	(94)	-1%	9,400	1.0%	0.0%	9,600	9,800	10,000	10,200	Same as FY2025 Estimate (rounded)		
<b>Total 73 · GRANTS AND AIDS</b>		<b>9,400</b>	<b>9,306</b>	<b>(94)</b>	<b>-1%</b>	<b>9,400</b>	<b>1%</b>	<b>0%</b>	<b>9,600</b>	<b>9,800</b>	<b>10,000</b>	<b>10,200</b>			
<b>76 · CONNECTION FEE</b>															
76000	Connection Fees	-	18,705	18,705	N/A	-	-100%	N/A	-	-	-	-			
<b>Total 76 · CONNECTION FEE</b>		<b>-</b>	<b>18,705</b>	<b>18,705</b>	<b>N/A</b>	<b>-</b>	<b>-100%</b>	<b>N/A</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>79 · OTHER INCOME</b>															
77000	Interest Income	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	-	-	-	-			
79500	Other Income	300	302	2	1%	300	-1%	0%	300	300	300	300	Same as FY2025 Budget		
<b>Total 79 · OTHER INCOME</b>		<b>147,400</b>	<b>505,571</b>	<b>358,171</b>	<b>243%</b>	<b>373,200</b>	<b>-26%</b>	<b>153%</b>	<b>373,200</b>	<b>373,200</b>	<b>373,200</b>	<b>373,200</b>			
<b>Total Other Income</b>		<b>1,817,500</b>	<b>2,224,047</b>	<b>406,547</b>	<b>22%</b>	<b>2,098,400</b>	<b>-6%</b>	<b>15%</b>	<b>2,124,500</b>	<b>2,151,100</b>	<b>2,178,100</b>	<b>2,205,500</b>			
<b>Other Expense</b>															
<b>80 · OTHER EXPENSES</b>															
81000	Interest Expense	-	-	-	N/A	35,621	N/A	N/A	107,047	104,011	100,856	97,673	Per debt service schedule		
83000	Election Cost	-	-	-	N/A	25,000	N/A	N/A	-	25,000	-	25,000	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)		
<b>Total 80 · OTHER EXPENSES</b>		<b>4,100</b>	<b>2,536</b>	<b>(1,564)</b>	<b>-38%</b>	<b>63,221</b>	<b>2393%</b>	<b>1442%</b>	<b>109,747</b>	<b>131,811</b>	<b>103,756</b>	<b>125,673</b>			
<b>Total Other Expense</b>		<b>4,100</b>	<b>2,536</b>	<b>(1,564)</b>	<b>-38%</b>	<b>63,221</b>	<b>2393%</b>	<b>1442%</b>	<b>109,747</b>	<b>131,811</b>	<b>103,756</b>	<b>125,673</b>			
<b>Net Non-Operating Income</b>		<b>1,813,400</b>	<b>2,221,511</b>	<b>408,111</b>	<b>23%</b>	<b>2,035,179</b>	<b>-8%</b>	<b>12%</b>	<b>2,014,753</b>	<b>2,019,289</b>	<b>2,074,344</b>	<b>2,079,827</b>			
<b>Change In Net Position</b>		<b>\$ 885,357</b>	<b>\$ 1,473,046</b>	<b>\$ 587,689</b>	<b>66%</b>	<b>\$ 1,605,452</b>	<b>9%</b>	<b>81%</b>	<b>\$ 1,498,523</b>	<b>\$ 1,411,406</b>	<b>\$ 1,373,855</b>	<b>\$ 1,306,737</b>			

## CRESTLINE SANITATION DISTRICT 2025/2026 Budget Detail

		2025				1.10 2026			1.05 2027	1.05 2028	1.05 2029	1.05 2030		
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection	Notes	Comments
<b>90 - CAPITAL PROJECTS</b>														
900001	N.O.V.	260,000	242,476	(17,524)	-7%	265,200	9%	2%	270,504	275,914	281,432	281,432		
900002	SCADA System Upgrades	37,000	35,391	(1,609)	-4%	39,000	10%	5%	41,000	43,000	45,000	45,000		
900003	Vehicle Replacement / Purchase	75,000	75,000	-	0%	-	-100%	-100%	80,000	-	85,000	-		
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%	-	-	-	-		
926203	SC Roof Replacement	-	-	-	N/A	40,000	N/A	N/A	-	-	-	-		
99999	Capital Projects Offset	(1,452,000)	(1,643,610)	(191,610)	13%	(414,200)	75%	71%	(461,504)	(388,914)	(481,432)	(396,432)		

# **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	\$	5,009,327
Less:		
Depreciation		<u>584,860</u>
		4,424,467
Six Months	x	<u>6/12</u>

Contingency and Operating Reserve 2,212,234

**TOTAL RESERVE FOR OPERATIONS \$ 2,212,234**

b) **RESERVE FOR REPLACEMENT**

Property, Plant, and Equipment Replacement Reserve

Accumulated Depreciation at 6/30/25	\$	25,195,020
Reserve %	x	<u>25%</u> <span style="margin-left: 20px;"><u>6,298,760</u></span>

**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> <span style="margin-left: 20px;"><u>5,517,924</u></span>

**TOTAL RESERVE FOR CATASTROPHE RESPONSE 5,517,924**

**2. ADDITIONAL RESERVES IDENTIFIED BY THE BOARD**

Capital Budget Current Year		3,080,200
Less amount funded with debt financing		<u>(2,666,000)</u>

**TOTAL RESERVE FOR CAPITAL PROJECTS 414,200**

**TOTAL RESERVES TARGET PER RESERVE POLICY \$ 14,443,118**

**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 April-June 2025		400,875
Inventory		14,450
Less: Capital related debt		<u>(11,430,218)</u> <span style="margin-left: 20px;"><u>(11,369,397)</u></span>
Estimated unrestricted net position available as of 6/30/25		<u>\$ 13,606,121</u>

**Estimated unrestricted net position available as of 6/30/25 \$ 13,606,121**  
**Less: Total Reserves Target Per Policy 14,443,118**

**Estimated unrestricted net position over/(under) target reserves \$ (836,997)**

**Funded percentage of total reserves (estimated as of 6/30/25) 94%**