



Fiscal Year 2026-2027 Annual Budget

July 1, 2026 to June 30, 2027

Budget Draft #3 – June 2, 2026
(Operating Budget and Capital Projects)

Crestline Sanitation District

Fiscal Year 2026-2027 Annual Budget

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EXECUTIVE SUMMARY

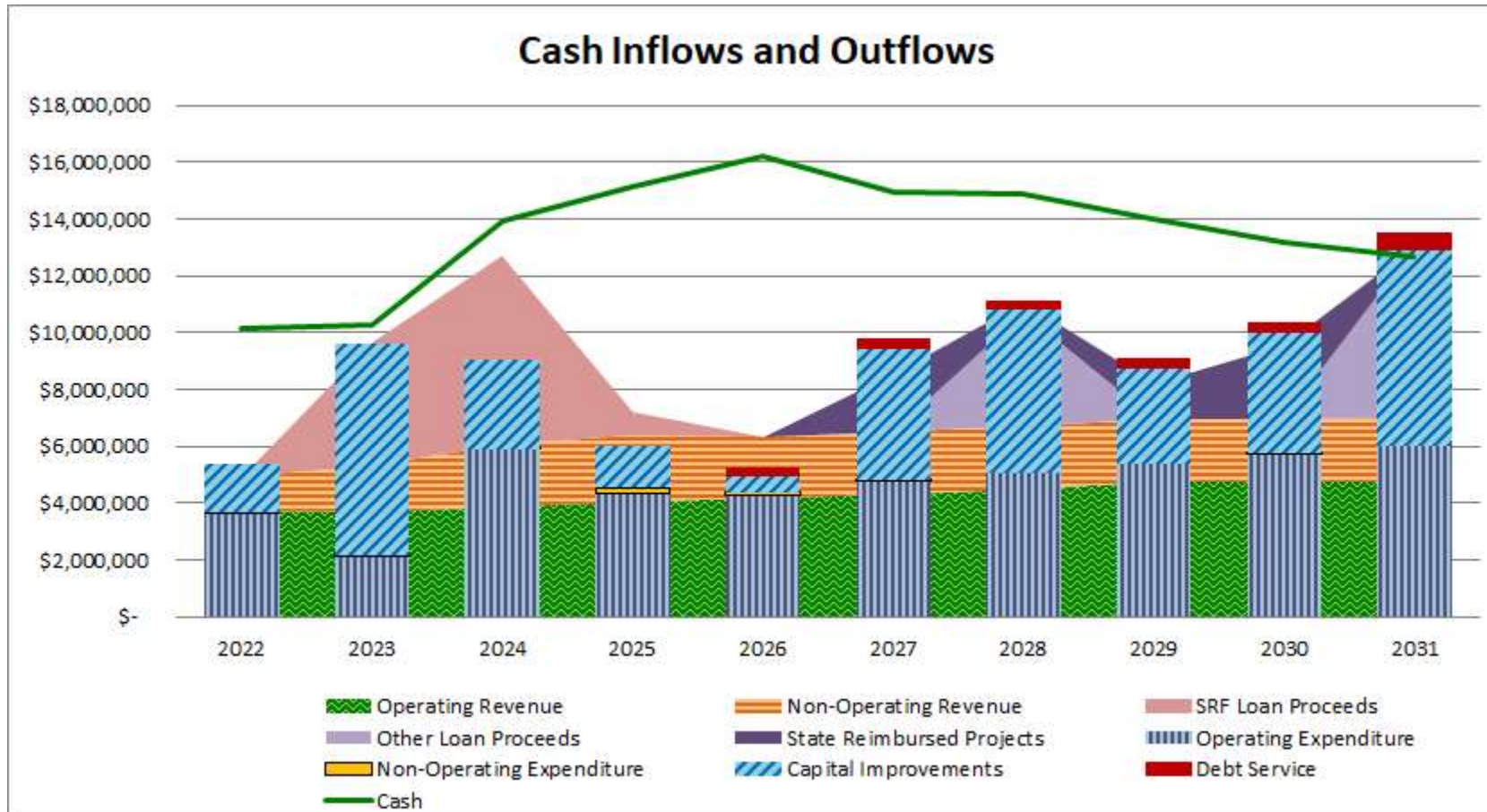
Crestline Sanitation District

Fiscal Year 2026-2027 Annual Budget

We are pleased to present to the Board of Directors the Crestline Sanitation District's Annual Budget for Fiscal Year 2026-2027.

This Budget has been prepared with the following general projections:

- 6.0% increase in salaries and benefits.
- 5.0% increase in expenses other than salaries and benefits, except where noted otherwise.



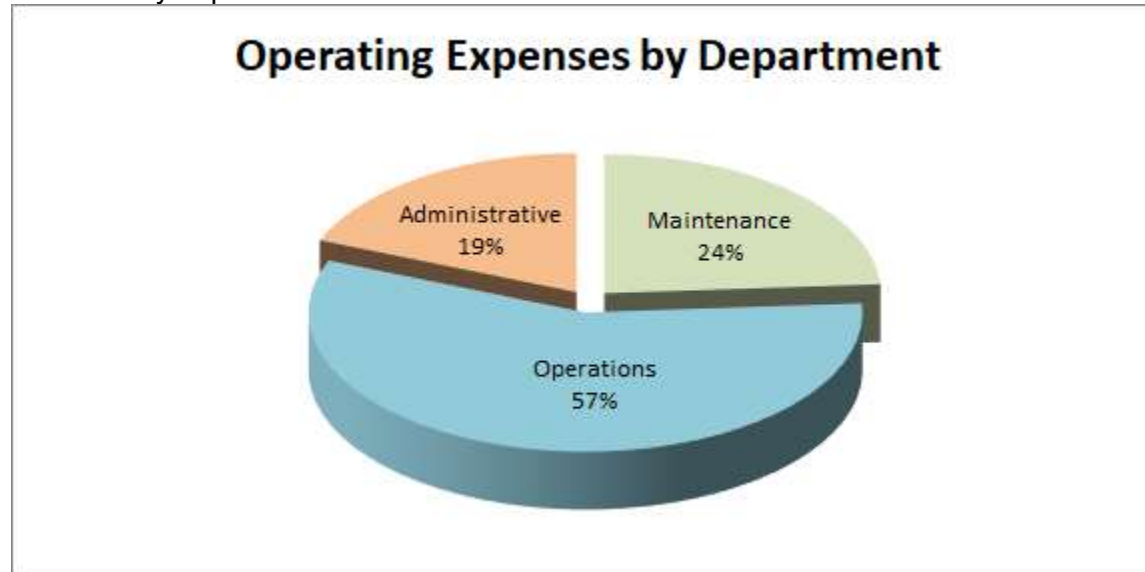
Crestline Sanitation District

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.



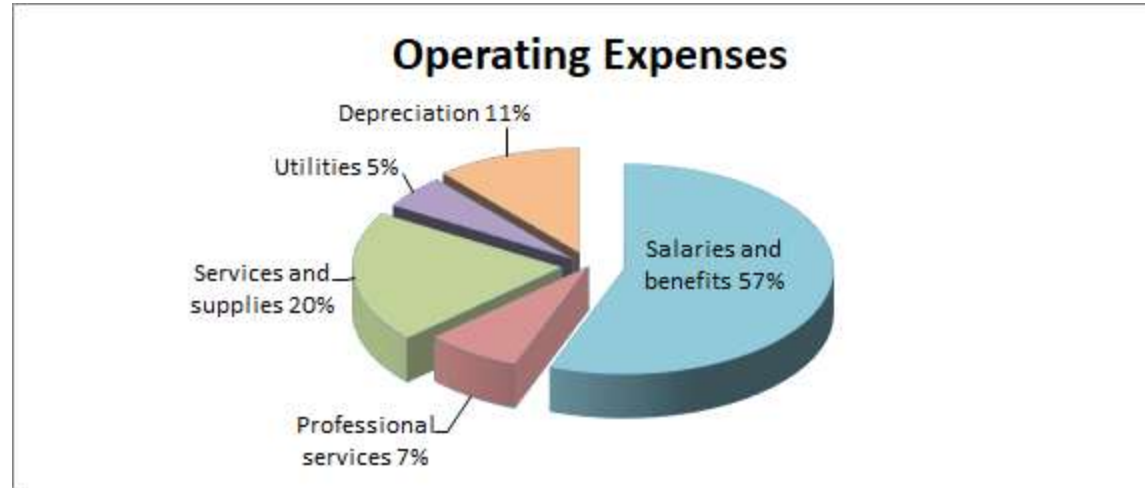
The following table details these expenses by department.

Department	2026/2027 Budget	% of Total Operating Exp
Maintenance	\$ 1,285,370	24%
Operations	3,064,156	57%
Administrative	1,018,750	19%
Total operating expenses	<u>\$ 5,368,276</u>	<u>100%</u>

Crestline Sanitation District

Operating Expenses by Type

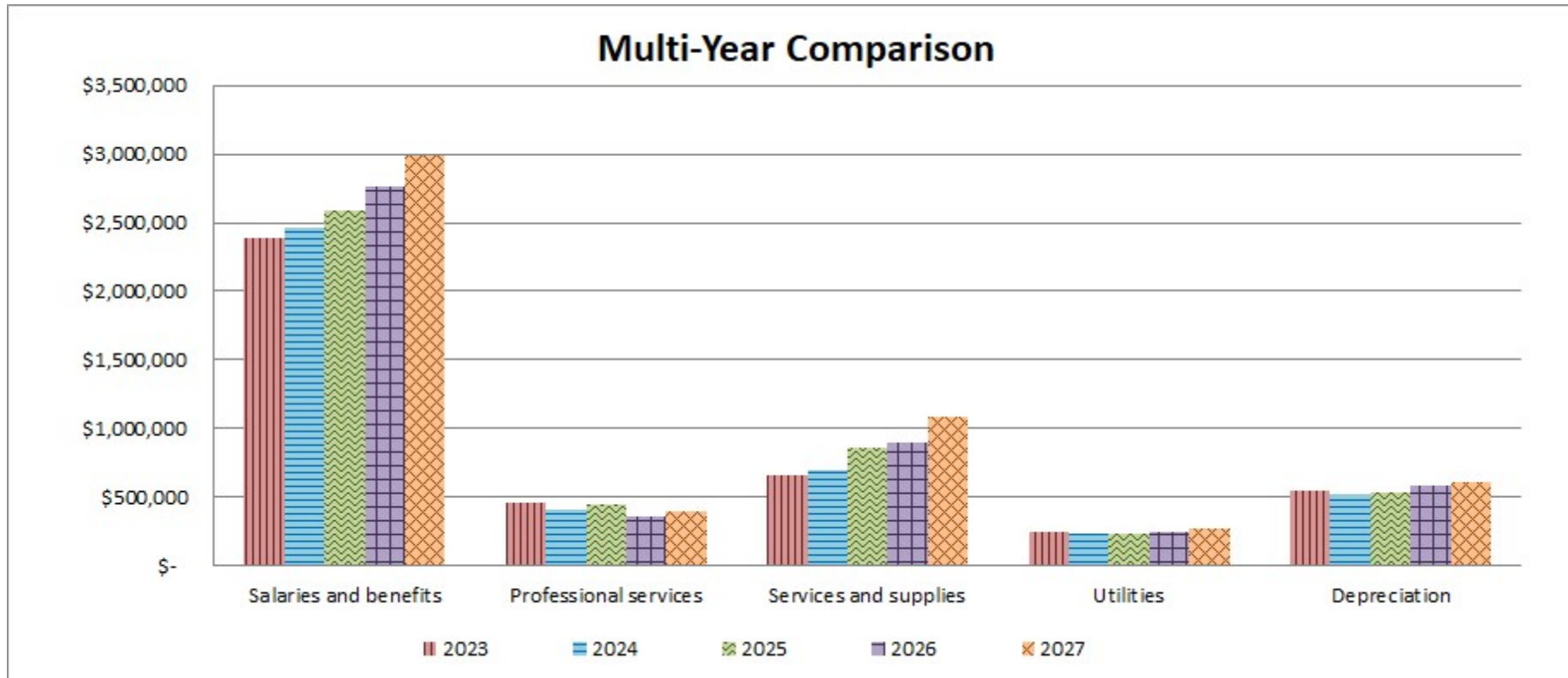
The following chart illustrates how the budget is allocated to the major expense categories.



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

Operating Expenses	2023 Actual	2024 Actual	2025 Actual	2026 Estimated	2027 Budget	% of Total 2027 Budget	% Change from 2026 to 2027
Salaries and benefits	\$ 2,383,584	\$ 2,466,927	\$ 2,584,070	\$ 2,763,733	\$ 2,995,080	57%	8%
Professional services	457,459	408,895	444,935	357,650	399,640	7%	12%
Services and supplies	663,557	700,318	861,310	903,828	1,091,776	20%	21%
Utilities	250,921	237,648	237,068	251,472	276,650	5%	10%
Depreciation	548,356	522,132	542,187	584,860	605,130	11%	3%
Total operating expenses	\$ 4,303,877	\$ 4,335,920	\$ 4,669,570	\$ 4,861,543	\$ 5,368,276	100%	10%

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 8% over the prior year, of which 6% is from a cost-of-living-adjustment (COLA) salaries increase, and 2% is from changes in positions. Professional services are projected to increase by 12% over the estimated FY2026 amount. Services and supplies are projected to increase by 21% due to insurance and maintenance of equipment and other expenses. Utilities is projected to increase by 10% due to the current market rate for utilities.

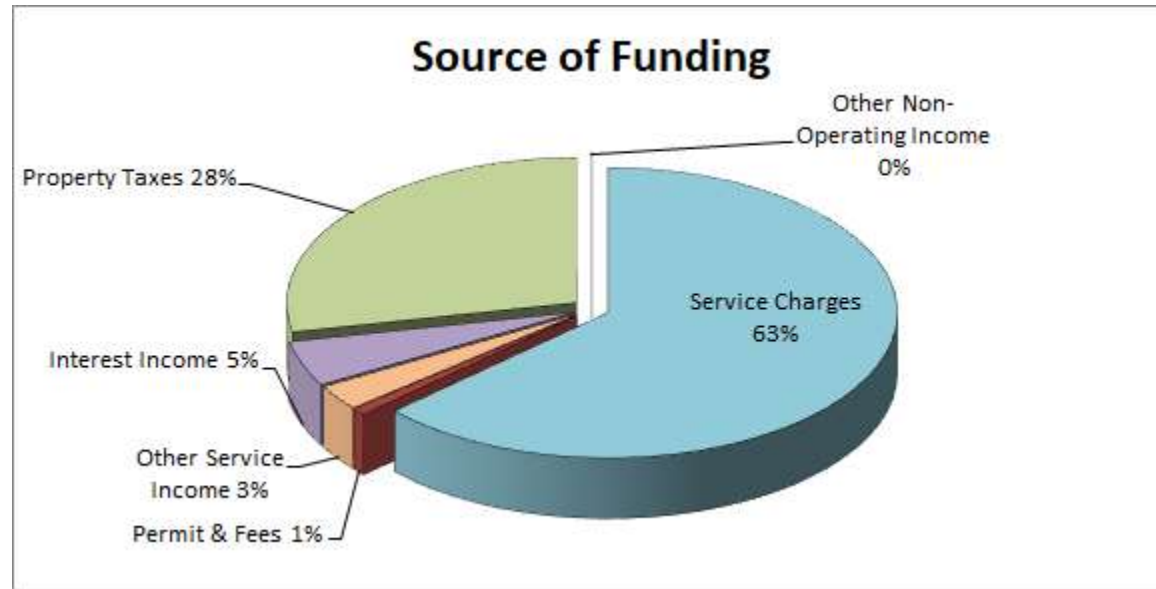
Personnel

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	2026/2027 Budget	% of Total Funding
Service charges	\$ 4,098,200	63%
Permit & fees	49,600	1%
Other service income	183,000	3%
Interest income	325,500	5%
Property taxes	1,831,800	28%
Other non-operating income	300	0%
Total funding	\$ 6,488,400	100%

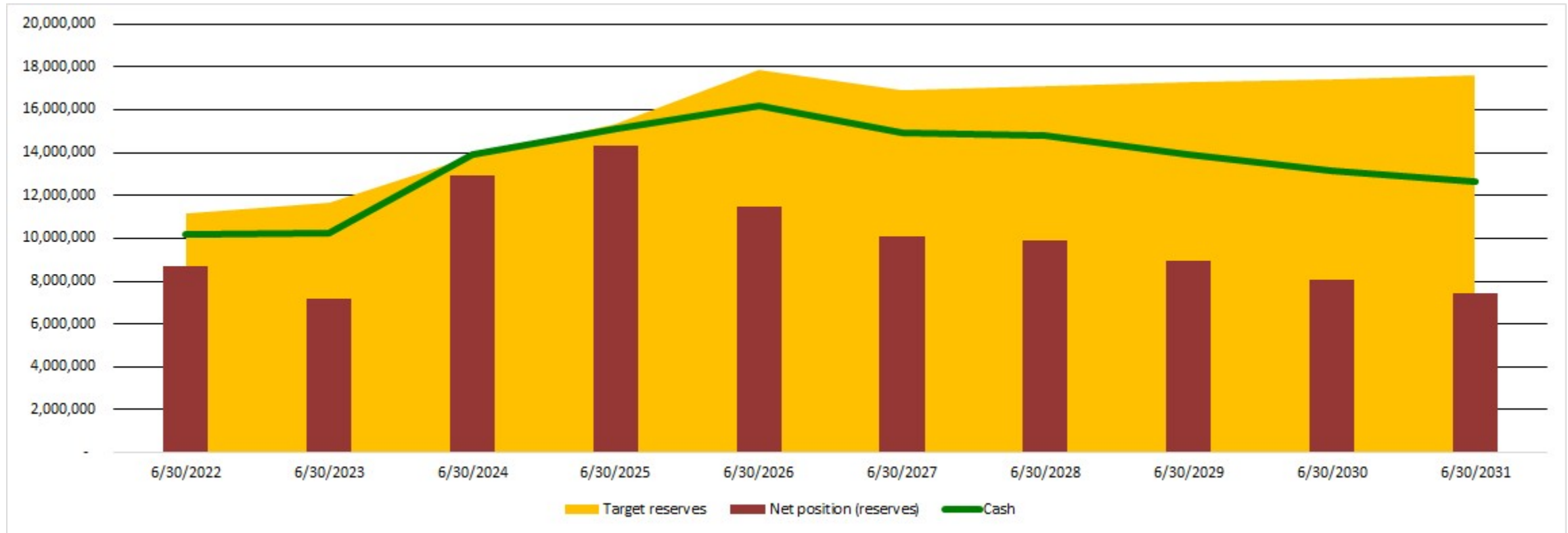
Service Charge Rates

The service charge rate will increase by 5% over the prior year following the voter-approved rate increase. The 2026-27 budget reflects a projected net operating deficit of \$1,037,476 and net nonoperating revenues from taxes and investment earnings of \$2,030,076 for an overall net increase in net position of \$992,600, 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 20. The following table illustrates prior year reserve balances and projected reserve balances. The significant projected decrease is related to anticipated cash-funded capital projects.



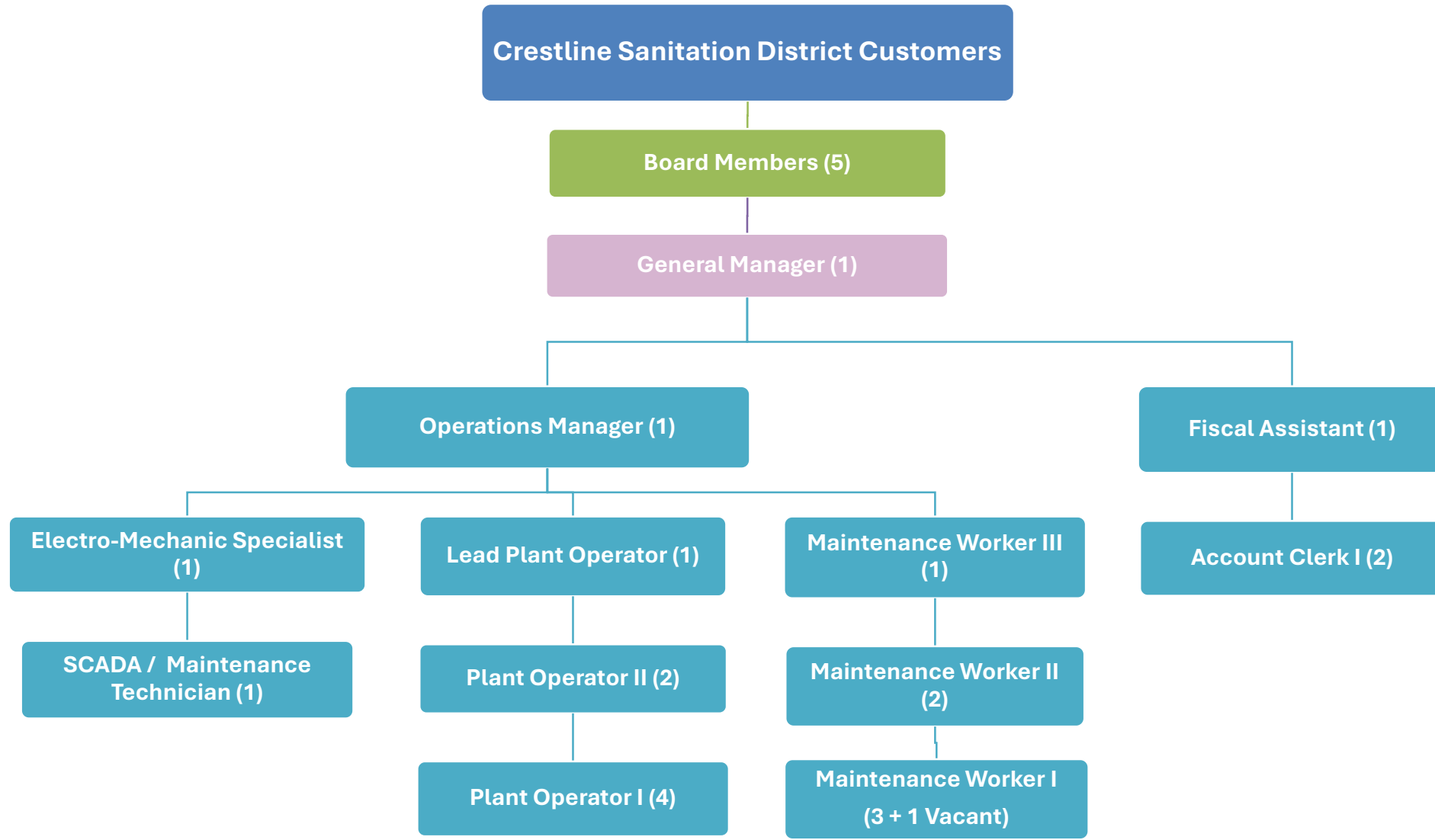
Summary

The Fiscal Year 2026-27 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 2026/2027 Budget Summary

	Audited 06/30/22	Audited 06/30/23	Audited 06/30/24	Audited 06/30/25	Estimated 06/30/26	Budget 06/30/27	Projection 06/30/28	Projection 06/30/29	Projection 06/30/30	Projection 06/30/31
OPERATING REVENUES										
Charges for services	\$ 3,509,773	\$ 3,475,834	3,507,818	3,728,157	3,882,019	\$ 4,098,200	\$ 4,293,945	\$ 4,499,477	\$ 4,499,477	\$ 4,499,477
Permit and inspection fees	36,331	35,729	45,173	43,677	49,431	49,600	49,600	49,600	49,600	49,600
Connection fees	7,482	7,482	11,223	18,705	14,964	-	-	-	-	-
Other services	167,391	166,967	279,732	250,139	207,927	183,000	183,000	183,000	183,000	183,000
Total operating revenues	3,720,977	3,686,012	3,843,946	4,040,678	4,154,341	4,330,800	4,526,545	4,732,077	4,732,077	4,732,077
OPERATING EXPENSES										
Salaries and benefits	2,220,556	2,383,584	2,466,927	2,584,070	2,763,733	2,995,080	3,229,170	3,464,100	3,689,840	3,907,930
Professional services	258,881	457,459	408,895	444,935	357,650	399,640	418,660	438,640	459,610	481,630
Services and supplies	683,096	663,557	700,318	861,310	903,828	1,091,776	1,145,460	1,201,830	1,261,050	1,323,170
Utilities	198,025	250,921	237,648	237,068	251,472	276,650	290,500	305,040	320,320	336,360
Depreciation	550,211	548,356	522,132	542,187	584,860	605,130	635,410	667,190	700,570	735,610
Total operating expenses	3,910,769	4,303,877	4,335,920	4,669,570	4,861,543	5,368,276	5,719,200	6,076,800	6,431,390	6,784,700
Net Operating Income (Deficit)	(189,792)	(617,865)	(491,974)	(628,892)	(707,202)	(1,037,476)	(1,192,655)	(1,344,723)	(1,699,313)	(2,052,623)
NONOPERATING INCOME (EXPENSES)										
Property taxes	1,401,965	1,555,864	1,698,925	1,761,673	1,794,171	1,821,100	1,848,600	1,876,500	1,904,800	1,933,500
Special assessments	30,947	32,388	34,247	28,594	10,660	10,700	10,900	11,100	11,300	11,500
Federal / State aid - Homeowner's exemption	9,696	9,330	9,301	9,211	-	-	-	-	-	-
Interest and investment revenue *	(260,745)	34,260	413,846	541,455	386,880	325,500	325,500	325,500	325,500	325,500
Gain on sale of capital assets	12,750	-	-	3,750	-	-	-	-	-	-
Other nonoperating revenue	-	31,887	97,423	880	-	300	300	300	300	300
Interest expense	(55,472)	(5,053)	(1,734)	(183,345)	(103,785)	(102,524)	(99,414)	(96,276)	(93,110)	(289,916)
Other nonoperating expense	(3,550)	(5,973)	(4,233)	(4,514)	-	(25,000)	(5,000)	-	(5,000)	-
Total nonoperating revenues (expenses)	1,135,591	1,652,703	2,247,775	2,157,704	2,087,926	2,030,076	2,080,886	2,117,124	2,143,790	1,980,884
CAPITAL CONTRIBUTIONS	1,127,402	-	-	11,329	-	-	-	-	-	-
Change in net position	2,073,201	1,034,838	1,755,801	1,540,141	1,380,724	992,600	888,231	772,401	444,477	(71,739)
Net position - beginning of year	18,638,632	20,711,833	21,746,671	23,502,472	25,042,613	26,423,337	27,415,937	28,304,168	29,076,569	29,521,047
Net position - end of year	\$ 20,711,833	\$ 21,746,671	\$ 23,502,472	\$ 25,042,613	\$ 26,423,337	\$ 27,415,937	\$ 28,304,168	\$ 29,076,569	\$ 29,521,047	\$ 29,449,308
Net investment in capital assets	\$ 12,034,648	\$ 14,577,225	\$ 10,587,452	\$ 10,703,069	\$ 14,932,648	\$ 17,318,554	\$ 18,396,700	\$ 20,146,722	\$ 21,478,159	\$ 21,994,955
Unrestricted	\$ 8,677,185	\$ 7,169,446	\$ 12,915,020	\$ 14,339,544	\$ 11,490,689	\$ 10,097,383	\$ 9,907,468	\$ 8,929,847	\$ 8,042,888	\$ 7,454,353

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

CRESTLINE SANITATION DISTRICT 2026/2027 Budget Summary

	Audited 06/30/22	Audited 06/30/23	Audited 06/30/24	Audited 06/30/25	Estimated 06/30/26	Budget 06/30/27	Projection 06/30/28	Projection 06/30/29	Projection 06/30/30	Projection 06/30/31
Beginning Cash & Investment	\$ 10,600,198	\$ 10,158,973	\$ 10,256,107	\$ 13,914,645	\$ 15,121,820	\$ 16,190,559	\$ 14,899,777	\$ 14,809,276	\$ 13,927,931	\$ 13,134,082
Operating Revenue	3,720,977	3,686,012	3,843,946	4,040,678	4,154,341	4,330,800	4,526,545	4,732,077	4,732,077	4,732,077
Non-operating Revenue	1,194,613	1,663,729	2,253,742	2,345,563	2,191,711	2,157,600	2,185,300	2,213,400	2,241,900	2,270,800
SRF Loan Proceeds	-	4,334,598	6,586,069	815,137	-	-	-	-	-	-
Other Loan Proceeds	-	-	-	-	-	-	4,000,000	-	-	6,000,000
State Reimbursed Projects	-	-	-	-	-	2,034,000	339,000	1,283,000	2,592,000	-
Total Cash Inflows	4,915,590	9,684,339	12,683,757	7,201,378	6,346,052	8,522,400	11,050,845	8,228,477	9,565,977	13,002,877
Operating Expenses	3,360,558	3,755,521	3,813,788	4,127,383	4,276,683	4,763,146	5,083,790	5,409,610	5,730,820	6,049,090
Non-operating Expenses	59,022	11,026	5,967	187,859	103,785	25,000	5,000	-	5,000	-
Capital Projects / Purchases	1,677,716	7,417,741	3,119,917	1,456,254	530,228	4,679,504	5,703,914	3,348,432	4,269,061	6,834,061
Debt Service - \$11.9M for 30 Years @0.9% - Principal Payment	-	-	-	-	344,271	345,532	348,642	351,780	354,946	358,140
Debt Service - \$11.9M for 30 Years @0.9% - Interest Payment	-	-	-	-	-	-	-	-	-	-
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	5,097,296	11,184,288	6,939,672	5,771,496	5,254,967	9,813,182	11,141,346	9,109,822	10,359,827	13,501,497
Accrual to Cash Adjustments	(259,519)	1,597,083	(2,085,547)	(222,707)	(22,346)	-	-	-	-	-
Net Change in Cash	(441,225)	97,134	3,658,538	1,207,175	1,068,739	(1,290,782)	(90,501)	(881,345)	(793,849)	(498,619)
Ending Cash & Investment	\$ 10,158,973	\$ 10,256,107	\$ 13,914,645	\$ 15,121,820	\$ 16,190,559	\$ 14,899,777	\$ 14,809,276	\$ 13,927,931	\$ 13,134,082	\$ 12,635,463

**CRESTLINE SANITATION DISTRICT
2026/2027 Capital Budget**

CAPITAL PROJECTS	Budget 2026/27	Projection 2027/28	Projection 2028/29	Projection 2029/30	Projection 2030/31	Total Projected Capital Cost FY 2027-2031
Cash Funded Projects						
N.O.V. (incl. Pipeline and Manhole Rehabilitation, Flow Monitors, Weather Stations, and Slip Lining)	\$ 270,504	\$ 275,914	\$ 281,432	\$ 287,061	\$ 287,061	\$ 1,401,971
SCADA Upgrades	60,000	60,000	60,000	60,000	60,000	300,000
Light-Duty Vehicle Replacements	-	85,000	-	90,000	-	175,000
Heavy-Duty Vehicle Replacements	230,000	-	-	-	200,000	430,000
Emergency Upgrades	50,000	50,000	50,000	50,000	50,000	250,000
Office - Seal Coating, Striping, Concrete Fill	-	-	12,000	-	-	12,000
HC & SC Seal Coat, Striping	25,000	-	-	25,000	-	50,000
Office Building Re-Roof	80,000	-	-	-	-	80,000
Lateral Push Camera	20,000	-	-	-	-	20,000
Collections Televising Software	100,000	-	-	-	-	100,000
Collections Televising Camera	-	-	-	50,000	-	50,000
Backhoe Replacement	185,000	-	-	-	-	185,000
New Godwin Pump	40,000	-	-	-	-	40,000
HC Electrolytic Cells for Salt Skid	45,000	-	-	30,000	-	75,000
SC Chemical Tank & Structure for Chlorine Solution	35,000	-	-	-	-	35,000
SC Potable Water Filling Station	15,000	-	-	-	-	15,000
SC Iron Sponge Rehabilitation	40,000	-	-	-	-	40,000
Total Cash Funded Projects	1,195,504	470,914	403,432	592,061	597,061	3,258,971

(continued)

**CRESTLINE SANITATION DISTRICT
2026/2027 Capital Budget**

CAPITAL PROJECTS	Budget 2026/27	Projection 2027/28	Projection 2028/29	Projection 2029/30	Projection 2030/31	Total Projected Capital Cost FY 2027-2031
Master Plan Projects						
Huston Creek:						
HC WWTP Primary Clarifiers Structural Assessment	-	-	228,000	-	-	228,000
HC Primary Clarifier Replacement	-	-	-	1,065,000	6,217,000	7,282,000
Total Huston Creek WWTP Master Plan Projects	-	-	228,000	1,065,000	6,217,000	7,510,000
Seeley Creek:						
SC WWTP Primary ODS Electrical Upgrade	228,000	-	-	-	-	228,000
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	912,000	4,184,000	1,110,000	-	-	6,206,000
Other Master Plan Projects						
Nutrient Management Study	400,000	-	304,000	-	-	704,000
Farm Management Plan (Nitrate Removal)	20,000	20,000	20,000	20,000	20,000	100,000
LGLS Wet Well Capacity Upgrade	118,000	690,000	-	-	-	808,000
Total Other Master Plan Projects	538,000	710,000	324,000	20,000	20,000	1,612,000
Subtotal District Funded Master Plan Projects	1,450,000	4,894,000	1,662,000	1,085,000	6,237,000	15,328,000
Cleghorn WWTP State Funded/Reimbursed:						
CH Track Lining & Concrete Structure Rehabilitation	2,000,000	-	-	-	-	2,000,000
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	2,034,000	339,000	1,283,000	2,592,000	-	6,248,000
Total Master Plan Projects (Cash & Debt Funded)	3,484,000	5,233,000	2,945,000	3,677,000	6,237,000	21,576,000
GRAND TOTAL CAPITAL PROJECTS	\$ 4,679,504	\$ 5,703,914	\$ 3,348,432	\$ 4,269,061	\$ 6,834,061	\$ 24,834,971

BUDGET DETAIL & PROJECTIONS

CRESTLINE SANITATION DISTRICT 2026/2027 Budget Detail Roll Up and Projection

	2025/2026 Budget	2025/2026 Estimate	2026/2027 Budget	% of Operating Revenue	2027/2028 Projection	% of Operating Revenue	2028/2029 Projection	% of Operating Revenue	2029/2030 Projection	% of Operating Revenue	2030/2031 Projection	% of Operating Revenue
Operating Income/Expense												
Income												
40 - REVENUE												
41 - Sewer Service Fees	\$ 3,727,100	\$ 3,698,744	\$ 3,914,900	90%	\$ 4,110,645	91%	\$ 4,316,177	91%	\$ 4,316,177	91%	\$ 4,316,177	91%
42 - Sewer Penalties	160,800	183,275	183,300	4%	183,300	4%	183,300	4%	183,300	4%	183,300	4%
43 - Pumped Waste Permits	45,700	48,005	48,100	1%	48,100	1%	48,100	1%	48,100	1%	48,100	1%
44 - Permit & Inspection Fees	2,200	1,426	1,500	0%	1,500	0%	1,500	0%	1,500	0%	1,500	0%
46 - Cleghorn State Reimbursements	120,000	199,957	175,000	4%	175,000	4%	175,000	4%	175,000	4%	175,000	4%
47 - Pilot Rock Camp Fee	7,800	7,842	7,800	0%	7,800	0%	7,800	0%	7,800	0%	7,800	0%
48 - Other Service Fees	300	128	200	0%	200	0%	200	0%	200	0%	200	0%
Total Operating Income	4,063,900	4,139,377	4,330,800	100%	4,526,545	100%	4,732,077	100%	4,732,077	100%	4,732,077	100%
Operating Expense												
MT - Maintenance												
51 - SALARIES & BENEFIT	850,430	783,965	892,380	21%	962,670	21%	1,031,070	22%	1,100,210	23%	1,164,300	25%
53 - PROFESSIONAL SVC	3,570	3,500	3,680	0%	3,870	0%	4,070	0%	4,280	0%	4,500	0%
54 - SERVICE AND SUPPLIES	70,360	66,623	147,680	3%	155,090	3%	162,870	3%	171,060	4%	179,650	4%
59 - DEPRECIATIONS & AMORTIZATION	250,930	250,930	241,630	6%	253,720	6%	266,410	6%	279,740	6%	293,730	6%
Subtotal - MT	1,175,290	1,105,018	1,285,370	30%	1,375,350	30%	1,464,420	31%	1,555,290	33%	1,642,180	35%
OP - Operations												
51 - SALARIES & BENEFIT	1,422,570	1,379,701	1,474,240	34%	1,591,400	35%	1,714,540	36%	1,834,870	39%	1,951,330	41%
53 - PROFESSIONAL SVC	186,920	174,622	197,360	5%	206,240	5%	215,570	5%	225,360	5%	235,640	5%
54 - SERVICE AND SUPPLIES	731,657	679,834	761,056	18%	799,210	18%	839,260	18%	881,320	19%	925,460	20%
56 - UTILITIES	268,230	251,472	276,650	6%	290,500	6%	305,040	6%	320,320	7%	336,360	7%
59 - DEPRECIATIONS & AMORTIZATION	324,700	324,700	354,850	8%	372,600	8%	391,230	8%	410,800	9%	431,340	9%
Subtotal - OP	2,934,077	2,810,329	3,064,156	71%	3,259,950	72%	3,465,640	73%	3,672,670	78%	3,880,130	82%
Total Operating Expense	4,109,367	3,915,347	4,349,526	100%	4,635,300	102%	4,930,060	104%	5,227,960	110%	5,522,310	117%
Net Operating Income Before G&A	(45,467)	224,030	(18,726)		(108,755)		(197,983)		(495,883)		(790,233)	-17%
General & Administrative Expense												
61 - SALARIES AND BENEFIT - ADM	562,580	600,067	628,460	15%	675,100	15%	718,490	15%	754,760	16%	792,300	17%
62 - BOARD EXPENSES	19,000	9,492	19,000	0%	19,050	0%	19,120	0%	19,190	0%	19,260	0%
63 - PROFESSIONAL SVC - ADM	235,270	179,530	198,600	5%	208,550	5%	219,000	5%	229,970	5%	241,490	5%
64 - SERVICES AND SUPPLIES - ADM	139,034	147,877	164,040	4%	172,110	4%	180,580	4%	189,480	4%	198,800	4%
69 - DEPR & AMORT - ADM	9,230	9,230	8,650	0%	9,090	0%	9,550	0%	10,030	0%	10,540	0%
Total General & Administrative Expense	965,114	946,196	1,018,750	24%	1,083,900	24%	1,146,740	24%	1,203,430	25%	1,262,390	27%
Net Operating Income (Deficit)	(1,010,581)	(722,166)	(1,037,476)	-24%	(1,192,655)	-26%	(1,344,723)	-28%	(1,699,313)	-36%	(2,052,623)	-43%
Non-Operating Income (Expense)												
71 - PROP TAXES	1,705,000	1,794,170	1,821,100	42%	1,848,600	41%	1,876,500	40%	1,904,800	40%	1,933,500	41%
72 - SPECIAL ASSESSMENTS	10,800	10,660	10,700	0%	10,900	0%	11,100	0%	11,300	0%	11,500	0%
73 - GRANTS AND AIDS	9,400	-	-	0%	-	0%	-	0%	-	0%	-	0%
77 - INTEREST INCOME	356,300	325,468	325,500	8%	325,500	7%	325,500	7%	325,500	7%	325,500	7%
79 - OTHER INCOME	16,900	61,413	300	0%	300	0%	300	0%	300	0%	300	0%
80 - OTHER EXPENSES *	(131,385)	(103,785)	(127,524)	-3%	(104,414)	-2%	(96,276)	-2%	(98,110)	-2%	(289,916)	-6%
Net Non-Operating Income	1,967,015	2,102,890	2,030,076	47%	2,080,886	46%	2,117,124	45%	2,143,790	45%	1,980,884	42%
Change In Net Position	\$ 956,434	\$ 1,380,724	\$ 992,600	23%	\$ 888,231	20%	\$ 772,401	16%	\$ 444,477	9%	\$ (71,739)	-2%

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

CRESTLINE SANITATION DISTRICT

2026/2027 Budget Detail

	2026				2027			2028	2029	2030	2031	Notes
	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	\$ 3,727,100	\$ 3,698,744	\$ (28,356)	-1%	\$ 3,914,900	6%	5%	\$ 4,110,645	\$ 4,316,177	\$ 4,316,177	\$ 4,316,177	Per 2024 Rate Study - Up to FY2029
42000 Sewer Penalties	160,800	183,275	22,475	14%	183,300	0%	14%	183,300	183,300	183,300	183,300	Same as FY2026 Estimate (rounded)
43000 Pumped Waste Permits	45,700	48,005	2,305	5%	48,100	0%	5%	48,100	48,100	48,100	48,100	Same as FY2026 Estimate (rounded)
44000 Permit & Inspection Fees	2,200	1,426	(774)	-35%	1,500	5%	-32%	1,500	1,500	1,500	1,500	Same as FY2026 Estimate (rounded)
46000 Cleghorn State Reimbursement	120,000	199,957	79,957	67%	175,000	-12%	46%	175,000	175,000	175,000	175,000	Per management
47000 Pilot Rock Camp Fee	7,800	7,842	42	1%	7,800	-1%	0%	7,800	7,800	7,800	7,800	Same as FY2026 Budget
48000 Other Service Fees	300	128	(172)	-57%	200	56%	-33%	200	200	200	200	Same as FY2026 Estimate (rounded)
49000 Other Charges	-	-	-	N/A	-	N/A	N/A	-	-	-	-	
Total 40 · REVENUE	4,063,900	4,139,377	75,477	2%	4,330,800	5%	7%	4,526,545	4,732,077	4,732,077	4,732,077	
Total Income	4,063,900	4,139,377	75,477	2%	4,330,800	5%	7%	4,526,545	4,732,077	4,732,077	4,732,077	
Cost of Services Provided												
51-MT · Salaries & Benefit - MAINT												
51010MT Salaries - REG	424,170	393,584	(30,586)	-7%	458,330	16%	8%	499,900	541,320	582,640	620,570	Per Compensation Projection - CSD Board
51020MT Salaries - OT	3,130	1,908	(1,222)	-39%	2,000	5%	-36%	2,100	2,210	2,320	2,440	5% CPI increase from FY2026 Estimated YE
51030MT Salaries - VAC	25,310	25,310	-	0%	27,280	8%	8%	29,540	31,830	34,130	36,320	Per Compensation Projection - CSD Board
51040MT Salaries - SICK	23,030	12,820	(10,210)	-44%	24,850	94%	8%	27,100	29,340	31,580	33,630	Per Compensation Projection - CSD Board
51050MT Salaries - HOLIDAY	26,890	22,330	(4,560)	-17%	29,010	30%	8%	31,640	34,250	36,860	39,260	Per Compensation Projection - CSD Board
51060MT Salaries - ON CALL / STANDBY	24,960	24,960	-	0%	26,450	6%	6%	26,450	26,450	26,450	26,450	Per Compensation Projection - CSD Board
51070MT Salaries - CALL BACK	2,000	2,230	230	12%	3,500	57%	75%	3,500	3,500	3,500	3,500	Per Compensation Projection - CSD Board
51100MT Payroll Tax	10,490	7,958	(2,532)	-24%	11,320	42%	8%	12,290	13,260	14,230	15,120	Per Compensation Projection - CSD Board
51150MT Unemployment Expense	3,200	8,183	4,983	156%	5,000	-39%	56%	5,000	5,000	5,000	5,000	Per Compensation Projection - CSD Board
51200MT Worker's Comp	37,160	32,641	(4,519)	-12%	40,100	23%	8%	43,550	45,530	48,850	51,910	Per Compensation Projection - CSD Board
51300MT Employee Group Insurance	89,610	78,725	(10,885)	-12%	74,960	-5%	-16%	77,740	80,020	81,560	82,820	Per Compensation Projection - CSD Board
51400MT Retirement	115,820	108,336	(7,484)	-6%	124,920	15%	8%	136,090	147,310	158,600	169,170	Per Compensation Projection - CSD Board
51500MT Seasonal MT Workers-MT	62,400	62,400	-	0%	62,400	0%	0%	65,520	68,800	72,240	75,860	2 workers at \$20/hr- 9 months per budget workshop
51600MT Nationwide ER Match (457)	2,260	2,580	320	14%	2,260	-12%	0%	2,250	2,250	2,250	2,250	Per Compensation Projection - CSD Board
Total 51-MT · Salaries & Benefit - MAINT	850,430	783,965	(66,465)	-8%	892,380	14%	5%	962,670	1,031,070	1,100,210	1,164,300	
51-OP · SALARIES & BENEFIT - OP												
51010OP Salaries - REG	754,460	707,064	(47,396)	-6%	780,760	10%	3%	850,050	924,610	997,820	1,069,020	Per Compensation Projection - CSD Board
51020OP Salaries - OT	6,500	4,617	(1,883)	-29%	6,500	41%	0%	6,830	7,170	7,530	7,910	Same as FY2026 Budget
51030OP Salaries - VAC	55,650	55,650	-	0%	56,800	2%	2%	61,740	67,050	72,100	77,180	Per Compensation Projection - CSD Board
51040OP Salaries - SICK	41,290	41,290	-	0%	42,830	4%	4%	46,630	50,730	54,740	58,650	Per Compensation Projection - CSD Board
51050OP Salaries - HOLIDAY	48,210	44,144	(4,066)	-8%	50,200	13%	4%	54,440	59,220	63,900	68,460	Per Compensation Projection - CSD Board
51060OP Salaries - ON CALL / STANDBY	41,600	41,600	-	0%	40,110	-4%	-4%	40,110	40,110	40,110	40,110	Per Compensation Projection - CSD Board
51070OP Salaries - Call Back	2,000	4,670	2,670	134%	6,000	28%	200%	6,000	6,000	6,000	6,000	Per Compensation Projection - CSD Board
51100OP Payroll Tax	18,820	18,203	(617)	-3%	19,410	7%	3%	21,060	22,830	24,570	26,270	Per Compensation Projection - CSD Board
51200OP Worker's Comp	62,090	61,098	(992)	-2%	64,350	5%	4%	69,700	73,110	78,520	83,740	Per Compensation Projection - CSD Board
51300OP Employee Group Insurance	147,610	175,721	28,111	19%	154,020	-12%	4%	159,750	165,310	168,720	170,830	Per Compensation Projection - CSD Board
51400OP Retirement	217,910	203,972	(13,938)	-6%	226,840	11%	4%	247,220	269,210	290,290	311,140	Per Compensation Projection - CSD Board
51500OP Seasonal OP Workers	24,960	20,095	(4,865)	-19%	24,960	24%	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)	1,470	1,577	107	7%	1,660	5%	13%	1,660	1,660	1,660	1,660	Per Compensation Projection - CSD Board
Total 51-OP · SALARIES & BENEFIT - OP	1,422,570	1,379,701	(42,869)	-3%	1,474,240	7%	4%	1,591,400	1,714,540	1,834,870	1,951,330	

CRESTLINE SANITATION DISTRICT

2026/2027 Budget Detail

		2026				2027			2028	2029	2030	2031	
		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
53-MT · PROFESSIONAL SVC-MAINT													
53300MT	Engineering	-	-	-	N/A	-	N/A	N/A	-	-	-	-	No Engineering Expected for Maintenance
53400MT	Laboratory Analysis	70	-	(70)	-100%	-	N/A	-100%	-	-	-	-	No Laboratory Analysis Expected for Maint
53900MT	Other Professional Svc	3,500	3,500	-	0%	3,680	5%	5%	3,870	4,070	4,280	4,500	5% CPI increase from FY2026 Estimated YE
Total 53-MT · PROFESSIONAL SVC-MAINT		3,570	3,500	(70)	-2%	3,680	5%	3%	3,870	4,070	4,280	4,500	
53-OP · PROFESSIONAL SVC - OP													
53300OP	Engineering	20,000	-	(20,000)	-100%	20,000	N/A	0%	20,000	20,000	20,000	20,000	Based on anticipated projects
53400OP	Laboratory Analysis	75,920	82,316	6,396	8%	86,500	5%	14%	90,830	95,380	100,150	105,160	5% CPI increase from FY2026 Estimated YE
53700OP	Permits & Fees	69,040	68,840	(200)	0%	72,290	5%	5%	75,910	79,710	83,700	87,890	5% CPI increase from FY2026 Estimated YE
53800OP	Software Support	18,450	14,250	(4,200)	-23%	14,970	5%	-19%	15,720	16,510	17,340	18,210	5% CPI increase from FY2026 Estimated YE
53900OP	Other Professional	3,510	9,216	5,706	163%	3,600	-61%	3%	3,780	3,970	4,170	4,380	5% CPI increase from FY2026 Estimated YE
Total 53-OP · PROFESSIONAL SVC - OP		186,920	174,622	(12,298)	-7%	197,360	13%	6%	206,240	215,570	225,360	235,640	
54-MT · SERVICE AND SUPPLIES - MAINT													
54060MT	Equipment Rental	1,500	-	(1,500)	-100%	1,500	N/A	0%	1,580	1,660	1,750	1,840	Per Management
54080MT	Clothing & Laundry	15,480	16,801	1,321	9%	17,650	5%	14%	18,540	19,470	20,450	21,480	5% CPI increase from FY2026 Estimated YE
54170MT	Repairs & Maint. - Auto	20,840	17,915	(2,925)	-14%	18,820	5%	-10%	19,770	20,760	21,800	22,890	5% CPI increase from FY2026 Estimated YE
54182MT	Maintenance of Equipment	22,120	14,460	(7,660)	-35%	90,400	525%	309%	94,920	99,670	104,660	109,900	Per Management
54184MT	Maintenance of Structures	2,570	8,566	5,996	233%	10,000	17%	289%	10,500	11,030	11,590	12,170	Per Management
54200MT	Small Tools	3,000	2,283	(717)	-24%	3,000	31%	0%	3,150	3,310	3,480	3,660	Same as FY2026 Budget
54210MT	Supplies - Shop	2,380	2,199	(181)	-8%	2,310	5%	-3%	2,430	2,560	2,690	2,830	5% CPI increase from FY2026 Estimated YE
54220MT	Supplies - Field	2,470	4,399	1,929	78%	4,000	-9%	62%	4,200	4,410	4,640	4,880	Per Management
Total 54-MT · SERVICE AND SUPPLIES - MAINT		70,360	66,623	(3,737)	-5%	147,680	122%	110%	155,090	162,870	171,060	179,650	
54-OP · SERVICE AND SUPPLIES - OP													
54021OP	Auto Expense - Fuel	35,220	37,052	1,832	5%	40,760	10%	16%	42,800	44,940	47,190	49,550	10% CPI increase from FY2026 Estimated YE
54022OP	Auto Expense - Mileage	-	-	-	N/A	-	-	-	-	-	-	-	5% CPI increase from FY2026 Estimated YE
54023OP	Auto Expense - General	31,100	34,108	3,008	10%	35,820	5%	15%	37,620	39,510	41,490	43,570	5% CPI increase from FY2026 Estimated YE
54030OP	Communication	20,510	18,529	(1,981)	-10%	19,460	5%	-5%	20,440	21,470	22,550	23,680	5% CPI increase from FY2025 Estimated YE
54040OP	Due & Subscription	-	113	113	N/A	120	6%	N/A	130	140	150	160	5% CPI increase from FY2026 Estimated YE
54050OP	Equipment Purchase	10,000	3,532	(6,468)	-65%	10,000	183%	0%	10,500	11,030	11,590	12,170	Per Management
54060OP	Equipment Rental	5,000	11,803	6,803	136%	13,500	14%	170%	14,180	14,890	15,640	16,430	14% CPI increase from FY2026 Estimated YE
54070OP	Insurance	211,667	173,295	(38,372)	-18%	193,956	12%	-8%	203,660	213,850	224,550	235,780	Per SDRMA 2025-26 estimate
54075OP	Insurance - Vehicle	47,710	53,535	5,825	12%	56,220	5%	18%	59,040	62,000	65,100	68,360	5% CPI increase from FY2026 Estimated YE
54080OP	Clothing & Laundry	14,850	16,699	1,849	12%	17,540	5%	18%	18,420	19,350	20,320	21,340	5% CPI increase from FY2026 Estimated YE
54090OP	Lodge / Meals	2,130	2,245	115	5%	2,360	5%	11%	2,480	2,610	2,750	2,890	5% CPI increase from FY2026 Estimated YE
54100OP	Misc Expense	150	-	(150)	-100%	160	N/A	7%	170	180	190	200	5% CPI increase from FY2026 Budget
54180OP	Repairs & Maintenance	-	-	-	N/A	-	N/A	N/A	-	-	-	-	5% CPI increase from FY2026 Estimated YE
54182OP	Maintenance of Equipment	85,000	77,213	(7,787)	-9%	81,080	5%	-5%	85,140	89,400	93,870	98,570	5% CPI increase from FY2026 Estimated YE
54184OP	Maintenance of Structures	33,860	34,192	332	1%	35,910	5%	6%	37,710	39,600	41,580	43,660	5% CPI increase from FY2026 Estimated YE
54185OP	Membership	30,400	39,100	8,700	29%	41,060	5%	35%	43,120	45,280	47,550	49,930	5% CPI increase from FY2026 Estimated YE
54190OP	Safety Equipment	7,940	9,205	1,265	16%	9,670	5%	22%	10,160	10,670	11,210	11,780	5% CPI increase from FY2026 Estimated YE
54200OP	Small Tools	5,000	6,870	1,870	37%	7,220	5%	44%	7,590	7,970	8,370	8,790	5% CPI increase from FY2026 Estimated YE
54220OP	Supplies	8,360	7,968	(392)	-5%	8,370	5%	0%	8,790	9,230	9,700	10,190	5% CPI increase from FY2026 Estimated YE

CRESTLINE SANITATION DISTRICT

2026/2027 Budget Detail

		2026				2027			2028	2029	2030	2031	
		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
54310OP	Special Dept - Chlorine / Salt	67,520	77,262	9,742	14%	82,520	7%	22%	86,650	90,990	95,540	100,320	Per management
54320OP	Special Dept - Sludge /Chemical	59,190	50,968	(8,222)	-14%	53,520	5%	-10%	56,200	59,010	61,970	65,070	5% CPI increase from FY2026 Estimated YE
54330OP	Special Dept - Oxygen/Propane	11,050	6,477	(4,573)	-41%	6,810	5%	-38%	7,160	7,520	7,900	8,300	5% CPI increase from FY2026 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	19,668	(332)	-2%	20,000	2%	0%	21,000	22,050	23,160	24,320	Same as FY2026 Budget
Total 54-OP · SERVICE AND SUPPLIES - OP		731,657	679,834	(51,823)	-7%	761,056	12%	4%	799,210	839,260	881,320	925,460	
56 · UTILITIES - OP													
56100OP	Telephone	72,940	65,950	(6,990)	-10%	72,550	10%	-1%	76,180	79,990	83,990	88,190	10% CPI increase from FY2026 Estimated YE
56210OP	Utilities - Electric	160,610	150,744	(9,866)	-6%	165,820	10%	3%	174,120	182,830	191,980	201,580	10% CPI increase from FY2026 Estimated YE
56220OP	Utilities - Gas	7,600	7,256	(344)	-5%	7,990	10%	5%	8,390	8,810	9,260	9,730	10% CPI increase from FY2026 Estimated YE
56230OP	Utilities - Water	14,250	14,153	(97)	-1%	15,570	10%	9%	16,350	17,170	18,030	18,940	10% CPI increase from FY2026 Estimated YE
56240OP	Utilities - Trash	10,330	10,301	(29)	0%	11,340	10%	10%	11,910	12,510	13,140	13,800	10% CPI increase from FY2026 Estimated YE
56300OP	Refuse Disposal	2,500	3,068	568	23%	3,380	10%	35%	3,550	3,730	3,920	4,120	10% CPI increase from FY2026 Estimated YE
Total 56 · UTILITIES - OP		268,230	251,472	(16,758)	-6%	276,650	10%	3%	290,500	305,040	320,320	336,360	
59-MT · Depreciation - MAINT													
59100MT	Depreciation Expense	250,930	250,930	-	0%	241,630	-4%	-4%	253,720	266,410	279,740	293,730	Per RAMS updated 3/18/26
Total 59-MT · Depreciation - MAINT		250,930	250,930	-	0%	241,630	-4%	-4%	253,720	266,410	279,740	293,730	
59-OP · DEPR & AMORT - OP													
59100OP	Depreciation - OP	324,700	324,700	-	0%	354,850	9%	9%	372,600	391,230	410,800	431,340	Per RAMS updated 3/18/26
Total 59-OP · DEPR & AMORT - OP		324,700	324,700	-	0%	354,850	9%	9%	372,600	391,230	410,800	431,340	
Total Cost of Services Provided		4,109,367	3,915,347	(194,020)	-5%	4,349,526	11%	6%	4,635,300	4,930,060	5,227,960	5,522,310	
Net Operating Income Before G&A		(45,467)	224,030	269,497	-593%	(18,726)	-108%	59%	(108,755)	(197,983)	(495,883)	(790,233)	
General & Administrative Expense													
61 · SALARIES AND BENEFIT - ADM													
61010	Salaries - REG ADM	315,790	321,412	5,622	2%	352,620	10%	12%	392,090	420,610	444,080	468,420	Per Compensation Projection - CSD Board
61020	Salaries - OT ADM	690	703	13	2%	740	5%	7%	780	820	860	900	5% CPI increase from FY2026 Estimated YE
61030	Salaries - VAC ADM	42,310	51,122	8,812	21%	49,030	-4%	16%	52,130	55,190	58,110	61,080	Per Compensation Projection - CSD Board
61040	Salaries - SICK ADM	9,340	15,019	5,679	61%	10,570	-30%	13%	11,730	12,830	13,600	14,410	Per Compensation Projection - CSD Board
61050	Salaries - HOLIDAY ADM	19,570	18,903	(667)	-3%	21,980	16%	12%	13,700	14,970	15,870	16,820	Per Compensation Projection - CSD Board
61100	Payroll Tax - ADM	11,220	11,344	124	1%	12,590	11%	12%	14,560	15,610	16,480	17,380	Per Compensation Projection - CSD Board
61200	Worker's Comp - ADM	2,510	2,345	(165)	-7%	2,810	20%	12%	3,040	3,160	3,340	3,520	Per Compensation Projection - CSD Board
61300	Employee Group Insurance - ADM	66,420	82,395	15,975	24%	66,990	-19%	1%	67,480	67,500	67,530	67,550	Per Compensation Projection - CSD Board
61400	Retirement - ADM	91,740	93,793	2,053	2%	102,780	10%	12%	111,000	118,940	125,750	132,790	Per Compensation Projection - CSD Board
61500	Employee Recognition	-	-	-	N/A	5,000	N/A	N/A	5,250	5,520	5,800	6,090	Per Management
61600	Nationwide - ER Match	2,990	3,031	41	1%	3,350	11%	12%	3,340	3,340	3,340	3,340	Per Compensation Projection - CSD Board
Total 61 · SALARIES AND BENEFIT - ADM		562,580	600,067	37,487	7%	628,460	5%	12%	675,100	718,490	754,760	792,300	
62 · BOARD EXPENSES													
62100	Board Director's Fee	18,000	9,000	(9,000)	-50%	18,000	100%	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	492	(308)	-39%	800	63%	0%	840	890	940	990	Same as FY2026 Budget
62400	Board Exp - Education & Training	200	-	(200)	-100%	200	N/A	0%	210	230	250	270	Same as FY2026 Budget

CRESTLINE SANITATION DISTRICT

2026/2027 Budget Detail

	2026				2027			2028	2029	2030	2031	Notes
	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	9,492	(9,508)	-50%	19,000	100%	0%	19,050	19,120	19,190	19,260	
63 · PROFESSIONAL SVC - ADM												
63100 Accounting & Auditing	59,790	66,746	6,956	12%	70,090	5%	17%	73,600	77,280	81,150	85,210	5% CPI increase from FY2026 Estimated YE
63200 County Services	100	44	(56)	-56%	50	14%	-50%	60	70	80	90	5% CPI increase from FY2026 Estimated YE
63300 Legal	75,000	39,688	(35,312)	-47%	50,000	26%	-33%	52,500	55,130	57,890	60,790	Per Management
63500 Software Support - ADM	14,820	13,191	(1,629)	-11%	15,600	18%	5%	16,380	17,200	18,060	18,970	5% CPI increase from FY2026 Budget
63900 Other Professional - ADM	85,560	59,861	(25,699)	-30%	62,860	5%	-27%	66,010	69,320	72,790	76,430	5% CPI increase from FY2026 Estimated YE
Total 63 · PROFESSIONAL SVC - ADM	235,270	179,530	(55,740)	-24%	198,600	11%	-16%	208,550	219,000	229,970	241,490	
64 · SERVICES AND SUPPLIES - ADM												
64023 Auto Expense - General - ADM	4,800	4,600	(200)	-4%	4,800	4%	0%	5,040	5,300	5,570	5,850	Per GM Agreement
64030 Bank Charges	13,930	13,406	(524)	-4%	14,080	5%	1%	14,790	15,530	16,310	17,130	5% CPI increase from FY2026 Estimated YE
64040 Computer Expense	8,630	10,718	2,088	24%	11,260	5%	30%	11,830	12,430	13,060	13,720	5% CPI increase from FY2026 Estimated YE
64045 Due & Subscription	15,684	24,590	8,906	57%	25,820	5%	65%	27,120	28,480	29,910	31,410	5% CPI increase from FY2026 Estimated YE
64080 Janitorial Service	9,140	8,807	(333)	-4%	9,250	5%	1%	9,720	10,210	10,730	11,270	5% CPI increase from FY2026 Estimated YE
64090 Lease Equipment - ADM	6,940	8,252	1,312	19%	8,800	7%	27%	9,240	9,710	10,200	10,710	Per monthly charges
64095 Legal Notice	620	200	(420)	-68%	620	210%	0%	660	700	740	780	Same as FY2026 Budget
64120 Office Expense	7,110	9,017	1,907	27%	9,470	5%	33%	9,950	10,450	10,980	11,530	5% CPI increase from FY2026 Estimated YE
64130 Office Supplies	5,590	6,139	549	10%	6,450	5%	15%	6,780	7,120	7,480	7,860	5% CPI increase from FY2026 Estimated YE
64135 Penalties	30	-	(30)	-100%	-	N/A	-100%	-	-	-	-	5% CPI increase from FY2026 Estimated YE
64140 Pest Control	6,600	11,701	5,101	77%	12,290	5%	86%	12,910	13,560	14,240	14,960	5% CPI increase from FY2026 Estimated YE
64150 Postage & Delivery	19,850	17,345	(2,505)	-13%	18,220	5%	-8%	19,140	20,100	21,110	22,170	5% CPI increase from FY2026 Estimated YE
64160 Printing & Publications	6,310	9,202	2,892	46%	9,670	5%	53%	10,160	10,670	11,210	11,780	5% CPI increase from FY2026 Estimated YE
64170 Public Relation	9,590	8,482	(1,108)	-12%	8,910	5%	-7%	9,360	9,830	10,330	10,850	5% CPI increase from FY2026 Estimated YE
64180 Maintenance of Equipment	2,520	1,069	(1,451)	-58%	2,520	136%	0%	2,650	2,790	2,930	3,080	Per Maintenance Agreement
64190 Maintenance of Structure	8,000	8,066	66	1%	8,000	-1%	0%	8,400	8,820	9,270	9,740	Per Maintenance
64230 Training	5,000	2,391	(2,609)	-52%	5,000	109%	0%	5,250	5,520	5,800	6,090	Same as FY2026 Budget
64240 Travel	300	-	(300)	-100%	300	N/A	0%	320	340	360	380	Same as FY2026 Budget
64245 Lodge - Meals	1,200	1,142	(58)	-5%	1,200	5%	0%	1,260	1,330	1,400	1,470	Same as FY2026 Budget
66000 Payroll Expenses	2,700	2,750	50	2%	2,890	5%	7%	3,040	3,200	3,360	3,530	5% CPI increase from FY2026 Estimated YE
68100 Bad Debt Expense	4,490	-	(4,490)	-100%	4,490	N/A	0%	4,490	4,490	4,490	4,490	Same as FY2026 Budget
Total 64 · SERVICES AND SUPPLIES - ADM	139,034	147,877	8,843	6%	164,040	11%	18%	172,110	180,580	189,480	198,800	
69 · DEPR & AMORT - ADM												
69100 Depreciation - ADM	9,230	9,230	-	0%	8,650	-6%	-6%	9,090	9,550	10,030	10,540	Per RAMS updated 3/18/26
Total 69 · DEPR & AMORT - ADM	9,230	9,230	-	0%	8,650	-6%	-6%	9,090	9,550	10,030	10,540	
Total General & Administrative Expense	965,114	946,196	(18,918)	-2%	1,018,750	8%	6%	1,083,900	1,146,740	1,203,430	1,262,390	
Net Operating Income (Deficit)	(1,010,581)	(722,166)	288,415	-29%	(1,037,476)	-44%	-3%	(1,192,655)	(1,344,723)	(1,699,313)	(2,052,623)	
Non-Operating Income (Expense)												
Other Income												
71 · PROP TAXES												

CRESTLINE SANITATION DISTRICT 2026/2027 Budget Detail

		2026				2027			2028	2029	2030	2031	
		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
71100	Prop Taxes- CURR SEC & UNSEC1%	1,683,300	1,789,456	106,156	6%	1,816,300	2%	8%	1,843,600	1,871,300	1,899,400	1,927,900	1.5% increase from FY2026 Estimated YE
71300	Prop Taxes-PRI SEC & UNSEC	19,800	4,038	(15,762)	-80%	4,100	2%	-79%	4,200	4,300	4,400	4,500	1.5% increase from FY2026 Estimated YE
71500	Int & Pen Delinquent Taxes	1,900	676	(1,224)	-64%	700	4%	-63%	800	900	1,000	1,100	1.5% increase from FY2026 Estimated YE
Total 71 · PROP TAXES		1,705,000	1,794,170	89,170	5%	1,821,100	2%	7%	1,848,600	1,876,500	1,904,800	1,933,500	
72 · SPECIAL ASSESSMENTS													
72100	Special Assessment - CURRENT	10,800	10,660	(140)	-1%	10,700	0%	-1%	10,900	11,100	11,300	11,500	Same as FY2026 Estimate (rounded)
Total 72 · SPECIAL ASSESSMENTS		10,800	10,660	(140)	-1%	10,700	0%	-1%	10,900	11,100	11,300	11,500	
73 · GRANTS AND AIDS													
73100	General Tax Levy- HOMEOWNER EXM	9,400	-	(9,400)	-100%	-	N/A	-100.0%	-	-	-	-	Same as FY2026 Estimate (rounded)
Total 73 · GRANTS AND AIDS		9,400	-	(9,400)	-100%	-	N/A	-100%	-	-	-	-	
76 · CONNECTION FEE													
76000	Connection Fees	-	14,964	14,964	N/A	-	-100%	N/A	-	-	-	-	
Total 76 · CONNECTION FEE		-	14,964	14,964	N/A	-	-100%	N/A	-	-	-	-	
79 · OTHER INCOME													
77000	Interest Income	356,300	325,468	(30,832)	-9%	325,500	0%	-9%	325,500	325,500	325,500	325,500	Same as FY2026 Estimate (rounded)
77500	Realized Gain / Loss	-	-	-	N/A	-	N/A	N/A	-	-	-	-	
77800	Net Incr/Decr in Fair Value	-	61,413	61,413	N/A	-	-100%	N/A	-	-	-	-	Not budgeted, for financial reporting only
78000	Gain / Loss on Sales of Fixed A	-	-	-	N/A	-	N/A	N/A	-	-	-	-	
72300	Special Assessment-DELQ&PENALTY	600	-	(600)	-100%	-	N/A	-100%	-	-	-	-	Same as FY2026 Estimate (rounded)
72500	Special Assessment SU01-DLQ&PEN	16,000	-	(16,000)	-100%	-	N/A	-100%	-	-	-	-	Same as FY2026 Estimate (rounded)
79200	Worker's Comp Insurance Claim	-	-	-	N/A	-	N/A	N/A	-	-	-	-	Same as FY2026 Estimate (rounded)
79500	Other Income	300	-	(300)	-100%	300	N/A	0%	300	300	300	300	Same as FY2026 Budget
Total 79 · OTHER INCOME		373,200	386,881	13,681	4%	325,800	-16%	-13%	325,800	325,800	325,800	325,800	
Total Other Income		2,098,400	2,206,675	108,275	5%	2,157,600	-2%	3%	2,185,300	2,213,400	2,241,900	2,270,800	
Other Expense													
80 · OTHER EXPENSES													
81000	Interest Expense	103,785	103,785	-	0%	102,524	-1%	-1%	99,414	96,276	93,110	289,916	Per amortization schedule
83000	Election Cost	25,000	-	(25,000)	-100%	25,000	N/A	0%	5,000	-	5,000	-	
84000	Tax Deduction	2,600	-	(2,600)	-100%	-	N/A	-100%	-	-	-	-	Same as FY2026 Estimate (rounded)
Total 80 · OTHER EXPENSES		131,385	103,785	(27,600)	-21%	127,524	23%	-3%	104,414	96,276	98,110	289,916	
Total Other Expense		131,385	103,785	(27,600)	-21%	127,524	23%	-3%	104,414	96,276	98,110	289,916	
Net Non-Operating Income		1,967,015	2,102,890	135,875	7%	2,030,076	-3%	3%	2,080,886	2,117,124	2,143,790	1,980,884	
Change In Net Position		\$ 956,434	1,380,724	\$ 424,290	44%	\$ 992,600	-28%	4%	\$ 888,231	\$ 772,401	\$ 444,477	\$ (71,739)	

CRESTLINE SANITATION DISTRICT

2026/2027 Budget Detail

	2026				2027			2028	2029	2030	2031	Notes
	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.	\$ 265,200	\$ 63,515	\$ (201,685)	-76%	\$ 270,504	326%	2%	\$ 275,914	\$ 281,432	\$ 287,061	\$ 287,061	
900002 SCADA System Upgrades	39,000	47,970	8,970	23%	60,000	25%	54%	60,000	60,000	60,000	60,000	
900003 Light-Duty Vehicle Replacements	110,000	108,400	(1,600)	-1%	-	-100%	-100%	85,000	-	90,000	-	
900004 Misc. / Emergency Upgrades	50,000	50,173	173	0%	50,000	0%	0%	50,000	50,000	50,000	50,000	
900005 Heavy-Duty Vehicle Replacements	-	-	-	N/A	230,000	N/A	N/A	-	-	-	200,000	
900009 Farm Management Plan	20,000	-	(20,000)	-100%	20,000	N/A	0%	20,000	20,000	20,000	20,000	
922101 HC Engineering & Mgmt	-	15,136	15,136	N/A	-	-100%	N/A	-	-	-	-	
925101 HC Road Repairs	2,131,000	-	(2,131,000)	-100%	-	-	N/A	-	-	-	-	
925102 HC & SC Entry Doors	-	-	-	N/A	-	-	N/A	-	-	-	-	
925103 HC WWTP Retaining Walls	-	51,625	51,625	N/A	-	-100%	N/A	-	-	-	-	
922105 HC Dewatering Bldg & Clarifier	-	-	-	N/A	-	-	N/A	-	-	-	-	
924103 HC Washer Compactor	-	-	-	N/A	-	-	N/A	-	-	-	-	
925203 SC Slope Engineering	-	-	-	N/A	-	-	N/A	-	-	-	-	
925201 SC Slope Repair	-	145,000	145,000	N/A	-	-100%	N/A	-	-	-	-	
925202 SC Road Repairs	-	-	-	N/A	-	-	N/A	-	-	-	-	
925301 CH Track Lining	2,000,000	5,402	(1,994,598)	-100%	-	-100%	-100%	-	-	-	-	
925501 Sewer Relocation HWY 189	250,000	-	(250,000)	-100%	-	-	N/A	-	-	-	-	
926001 Scissor Lift	15,000	22,457	7,457	50%	-	-100%	-100%	-	-	-	-	
926002 Office - Seal Coating, Striping, Concrete F	15,000	12,280	(2,720)	-18%	-	-100%	-100%	-	-	-	-	
926101 HC Peroxide Tank Replacement	10,000	-	(10,000)	-100%	-	-	N/A	-	-	-	-	
926102 HC Electrical Gate Motor	6,000	-	(6,000)	-100%	-	-	N/A	-	-	-	-	
926103 HC Submersible 32 HP Pump for Emergency Storage Tank	25,000	-	(25,000)	-100%	-	-	N/A	-	-	-	-	
926104 HC Safety Upgrades	346,000	-	(346,000)	-100%	-	-	N/A	-	-	-	-	
926201 SC Salt Skid Replacement	150,000	-	(150,000)	-100%	-	-	N/A	-	-	-	-	
926202 SC Huber Rotamat Repairs	25,000	8,269	(16,731)	-67%	-	-100%	-100%	-	-	-	-	
926204 SC Huber Rotamat Repairs	150,000	-	(150,000)	-100%	-	-	N/A	-	-	-	-	
926205 SC Huber Rotamat Repairs	39,000	-	(39,000)	-100%	-	-	N/A	-	-	-	-	
926206 SC Huber Rotamat Repairs	142,000	-	(142,000)	-100%	-	-	N/A	-	-	-	-	
927101 HC & SC Seal Coat, Striping	-	-	-	N/A	25,000	-	N/A	-	-	25,000	-	
927102 Office Building Re-Roof	-	-	-	N/A	80,000	-	N/A	-	-	-	-	
927103 Lateral Push Camera	-	-	-	N/A	20,000	-	N/A	-	-	-	-	
927104 Collections Televising Software	-	-	-	N/A	100,000	-	N/A	-	-	-	-	
927105 Backhoe Replacement	-	-	-	N/A	185,000	-	N/A	-	-	-	-	
927106 New Godwin Pump	-	-	-	N/A	40,000	-	N/A	-	-	-	-	
927107 HC Electrolytic Cells for Salt Skid	-	-	-	N/A	45,000	-	N/A	-	-	30,000	-	
927108 SC Chemical Tank & Structure for Chlorin	-	-	-	N/A	35,000	-	N/A	-	-	-	-	
927109 SC Potable Water Filling Station	-	-	-	N/A	15,000	-	N/A	-	-	-	-	
927110 SC Iron Sponge Rehabilitation	-	-	-	N/A	40,000	-	N/A	-	-	-	-	
Office - Seal Coating, Striping, Concrete Fill									12,000			
Collections Televising Camera										50,000		
HC WWTP Primary Clarifiers Structural Assessment									228,000			
HC Primary Clarifier Replacement										1,065,000	6,217,000	
SC WWTP Primary ODS Electrical Upgrade					228,000	N/A	N/A					
SC WWTP Access Road Replacement					684,000	N/A	N/A	3,993,000				

CRESTLINE SANITATION DISTRICT 2026/2027 Budget Detail

	2026				2027			2028	2029	2030	2031	Notes
	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	
SC WWTP Well Construction								89,000	516,000			
SC WWTP Ancillary Systems Upgrade								102,000	594,000			
Nutrient Management Study					400,000	N/A	N/A		304,000			
LGLS Wet Well Capacity Upgrade					118,000	N/A	N/A	690,000				
CH Track Lining & Concrete Structure Rehabilitation					2,000,000	N/A	N/A					
CH WWTP Sludge Wasting and Clarifier Upgrades					34,000	N/A	N/A	195,000				
CH WWTP Oxidation Ditch Upgrade								144,000	839,000			
CH WWTP Headworks Upgrade									444,000	2,592,000		
99999 Capital Projects Offset	(5,788,200)	(530,227)	5,257,973	-91%	(4,679,504)	-783%	19%	(5,703,914)	(3,348,432)	(4,269,061)	(6,834,061)	
	\$ -	\$ -	\$ -		\$ -			\$ -	\$ -	\$ -	\$ -	

RESERVE POLICY

CRESTLINE SANITATION DISTRICT
Calculation of Reserves in Accordance with the Reserve Policy
2026/2027

BOARD DESIGNATED RESERVES

1. UNRESTRICTED RESERVES

a) **RESERVE FOR OPERATIONS**

Contingency and Operations - Six Months Operations

2026/27 Operating Budget Total	\$	5,368,276
Less:		
Depreciation		605,130
		4,763,146
Six Months	x	6/12

Contingency and Operating Reserve 2,381,573

TOTAL RESERVE FOR OPERATIONS \$ 2,381,573

b) **RESERVE FOR REPLACEMENT**

Property, Plant, and Equipment Replacement Reserve

Accumulated Depreciation at 6/30/26	\$	25,690,130
Reserve %	x	25% 6,422,530

TOTAL RESERVE FOR REPLACEMENT 6,422,530

c) **RESERVE FOR CATASTROPHE RESPONSE**

Cost (Excluding Land)	\$	47,600,904
Less: Accumulated Depreciation		
		25,690,130
		21,910,774
Reserve %	x	25% 5,477,694

TOTAL RESERVE FOR CATASTROPHE RESPONSE 5,477,694

2. ADDITIONAL RESERVES IDENTIFIED BY THE BOARD

Capital Budget Current Year		4,679,504
Less amount funded with debt financing (State funded projects)		
		(2,034,000)

TOTAL RESERVE FOR CAPITAL PROJECTS 2,645,504

TOTAL RESERVES TARGET PER RESERVE POLICY \$ 16,927,301

CALCULATION OF AVAILABLE RESERVES:

Total net position as of 6/30/25		\$ 25,042,613
Estimated change in net position for FY 2026		
Investments in Utility Plant		1,380,724
Total capital assets as of 2/28/26 (Including CIP) \$ 22,456,650		
Estimated additional CIP for March-June 2026 138,734		
Inventory 14,450		
Less: Capital related debt (11,391,533) (11,218,301)		
Estimated unrestricted net position available as of 6/30/26 \$ 15,205,036		
Estimated unrestricted net position available as of 6/30/26 \$ 15,205,036		
Less: Total Reserves Target Per Policy 16,927,301		
Estimated unrestricted net position over/(under) target reserves \$ (1,722,265)		

Funded percentage of total reserves (estimated for 6/30/26) 90%