

**RESOLUTION NO. 25.04
A RESOLUTION ADOPTING THE BUDGETS FOR
THE SUSANVILLE SANITARY DISTRICT
FOR FISCAL YEAR 2025-2026**

WHEREAS, the Susanville Sanitary District has prepared its tentative budgets for fiscal year 2025-2026; and,

WHEREAS, the Susanville Sanitary District caused said budgets to be published on the Susanville Sanitary District Website and posted at the district office located at 45 S. Roop St., Susanville, CA, on August 25, 2025, with notice of a public hearing thereon; and,

WHEREAS, the Susanville Sanitary District held a public hearing upon said published budgets at the regular meeting of the District Board of Directors on September 9th, 2025, at the hour of 1:05 p.m.; and,

WHEREAS, the Board of Directors of the Susanville Sanitary District has determined that said budgets, as set forth herein below, are lawful and appropriate, and the sums set forth herein are necessary for the proper expenses of the district for the fiscal year 2025-2026.

THEREFORE, the Board of Directors of the Susanville Sanitary District does hereby adopt and approve the following budgets for the fiscal year 2025-2026.

WHEREAS, the District projects receipt of estimated operating revenue as follows:

(a)	Sewer Service Charges Residential	\$	1,561,137.00
(b)	Sewer Service Charges Commercial	\$	565,301.00
(c)	Inspection Fees	\$	3,300.00

TOTAL OPERATING REVENUE **\$ 2,129,738.00**

SUBTOTAL PROJECTED REVENUE OF ALL CATEGORIES **\$ 2,129,738.00**

AND WHEREAS, the District projects transfer(s) from Reserve Accounts as follows:

(a)	Transfer to Operating Budget	\$	0
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TOTAL PROJECTED REVENUE AND TRANSFERS OF ALL CATEGORIES **\$ 2,129,738.00**

WHEREAS, there remain, as of June 30, 2025, in the District's Cash and Reserve Funds the following sums:

GENERAL RESERVES

1. SSD RESERVE **\$ 511,055**

Fund established by Board action on 07/15/08 as an account for unexpected/emergency purchases and for distribution to other Reserve Accounts identified by Board action.

2. WWTP CAPITAL RESERVE \$ 419,351

Fund established by Board action on 07/15/08 for the future expansion/rehabilitation of the WWTP. This includes, but is not limited to, connection fees (restricted) collected.

3. COLLECTION SYSTEM CAPITAL RESERVE \$ 572,574

Fund established by Board action on 07/15/08 to guarantee sufficient funds for future expansion/rehabilitation of the Collection System. This includes, but is not limited to Collection fees (restricted) collected.

4. UNFUNDED LIABILITY RESERVE \$ 400,827

Fund established by Board action on 12/10/19

5. CAPITAL IMPROVEMENT RESERVE \$ 1,095,972

Fund established by Board action on 2/13/24

AND WHEREAS, the District projects Capital Improvement Budget receipt of estimated revenue as follows:

(a)	Tax Revenue	\$ 300,000
(b)	Connection fees	\$ 6,000
(c)	Transfer from Capital Improvement Reserve	\$ 594,000

TOTAL CAPITAL IMPROVEMENT BUDGET REVENUES \$ 900,000

**TOTAL OF ANTICIPATED REVENUES/TRANSFERS
AND 6/30/25 ENDING BALANCE OF CASH AND
RESERVE FUNDS**

\$ 3,899,779

AND WHEREAS, the Board does hereby determine these total sums of money will be necessary and will have to be provided for the necessary and proper expenses and reserves of the District for the Fiscal Year 2025-2026:

**TOTAL BUDGETED CASH, GENERAL FUNDS,
AND BOND RESERVE**

\$ 3,899,779

OPERATING EXPENSES

(See attached Detail Sheet for itemized breakdown)

1.	Wages, Employee Benefits, and Directors' Fees	\$ 1,134,148
2.	General Expenses	\$ 995,590

TOTAL BUDGETED OPERATING EXPENSES

\$ 2,129,738

CAPITAL IMPROVEMENTS BUDGET EXPENSES
(See attached Detail Sheet for itemized breakdown)

1.	Master Plan	\$	300,000
2.	Vactor Truck	\$	600,000
<u>TOTAL BUDGETED CAPITAL IMPROVEMENTS EXPENSES</u>		\$	<u>900,000</u>

TOTAL BUDGETED OPERATING EXPENSES AND TRANSFERS **\$ 3,029,738**

TOTAL FISCAL YEAR BUDGET **\$ 6,029,517**

NOW THEREFORE, BE IT RESOLVED AND ORDERED THAT THE BUDGET OF THE SUSANVILLE SANITARY DISTRICT FOR THE FISCAL YEAR 2025-2026 BE FIXED AS SET FORTH HEREIN.

The foregoing Resolution No. 25.04 was adopted at a Meeting of the Board of Directors of the Susanville Sanitary District held on September 9, 2025, by the following votes:

AYES: _____
NOES: _____
ABSENT: _____
ABSTENTIONS: _____

APPROVED:

Kim Erb, Board President
Susanville Sanitary District

ATTEST:

WITNESSED:

Steve Stump, General Manager

Katherine Romesburg, Board Secretary

2025-2026 BUDGET BALANCE SHEET

INCOME

	2024-2025	2025-2026
REVENUES-SEWER OPERATIONS	1,622,753	2,126,438
INSPECTION FEES	3300	3300
TOTAL BUDGETED INCOME	1,626,053	2,129,738

EXPENSES

SALARIES(40010)	620,224	708,148
EMPLOYEE BENEFITS(40020)	465,500	426,000
ELECTION EXPENSES(40040)	500	500
GAS, FUEL, OIL 40060	17,500	17,500
INSURANCE(40070)	133,348	133,575
MEMBERSHIPS/CERTIFICATIONS(40080)	40,450	11,550
OFFICE EXPENSES(40090)	9,800	10,000
SUPPLIES	25,000	23,000
OPERATING EXPENSES(40100)	204,350	129,000
CONTRACT SERVICES(40110)	25,000	44,000
SEWER OPERATIONS & PROFESSIONAL SERVICES	90,000	50,000
PRINTING & PUBLICATIONS(40130)	1,200	1,200
RENTS & LEASES(40140)	3,000	4,800
REPAIRS & MAINTENANCE(40150)	218,500	136,000
RESEARCH & MONITORING(40160)	81,800	87,365
BOARD/STAFF PROFESSIONAL DEV.(40170)	10,000	9,000
UTILITIES All 40189,91,92,93,94,95	242,200	225,100
MISCELLANEOUS INCL. UNFUNDED LIABILITY PERS (26030)		113,000
TOTAL	2,188,372	2,129,738

Capital Improvement Budget

Income

Tax Revenues:	\$	300,000
Connection Fees:	\$	6,000
Total Budgeted Income:	\$	306,000

Expenses

Master Plan:	\$	300,000
Vactor Truck (from Capital Improvements Reserve)	\$	600,000
Total Expense	\$	900,000

SSD RESERVE	511,055	654,397
WWTP RESERVE	419,351	438,981
COLLECTION RESERVE	572,574	599,399
CAPITAL IMPROVEMENT RESERVE	1,689,972	1,401,451
UNFUNDED LIABILITY RESERVE	400,827	419,619

BEGINNING BALANCE	3,593,779	3,513,847
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RESERVE EXPENDITURES

CAPITAL IMPROVEMENTS (Vactor Truck)	180,000	600,000
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ENDING BALANCE (with 3% projected interest)		3,001,262
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SSD RESERVE- general reserve for the district, no restrictions on this fund.

WWTP RESERVE- connection fees and other monies for WWTP expansion.

Legal restrictions is the connection fees. Must only be spent with WWTP ie. Upgrades.

Can be used for vehicles if used for collection system.

COLLECTION RESERVE- reserved for the collection system lines, must be spent on collections system. Can be used for vehicles if used for collection system.

UNFUNDED LIABILITY RESERVE- board designated fund to reserve funds for payoff of pension unfunded liability.

CAPITAL IMPROVEMENTS RESERVE- unrestricted fund for district capital improvement projects and equipment.

2025-2026 BUDGET

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REVENUES – Sewer Operations

Category	Proposed	Actual as of June 30, 2025	Proposed
	2024-2025	2024-2025	2025-2026
Sewer Charges - Residential	\$ 1,178,653	\$ 1,201,930	\$ 1,561,137
Sewer Charges - Commercial	\$ 444,100	\$ 429,390	\$ 565,301
Inspection Fees	\$ 3,300	\$ 3,300	\$ 3,300
Other Revenue/late fees	\$ -	\$ 21,716	\$ -
Tax Revenue	\$ 250,000	\$ 214,456	\$ -

<u>Total Revenue</u>	\$	1,876,053	\$	1,870,792	\$	2,129,738
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2025-2026 BUDGET

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EXPENDITURES - SEWER OPERATIONS

SALARIES (40010)

Category	Proposed	Actual	Proposed
	2024-2025	2024-2025	2025-2026
General Manager	\$ 140,454	\$ 137,700	\$ 143,263
Administrative Assistant	\$ 49,896	\$ 49,986	\$ 57,756
Executive Assistant	\$ 60,516	\$ 62,095	\$ 63,540
Operations Superintendent	\$ 98,964	\$ 98,964	\$ 103,908
Grade III Operator	\$ -		\$ 77,640
OIT/Grade I Operator (3)	\$ 154,848	\$ 68,742	\$ 154,849
Grade II Operator	\$ 70,416	\$ 123,946	\$ 62,292
Board Salary	\$ 11,400	\$ 8,500	\$ 9,500
Overtime/Call outs	\$ 11,980	\$ 7,008	\$ 11,000
Standby 365 days	\$ 21,750	\$ 24,036	\$ 24,400

Sum \$ 620,224 \$ 580,977 \$ 708,148

EMPLOYEE BENEFITS (40020)

Category	Proposed	Actual	Proposed
	2024-2025	2024-2025	2025-2026
Workers Compensation 40025	\$ 39,500	\$ 25,519	\$ 27,500
Empl. Benefits 40020,40021,40022	\$ 25,000	\$ 28,290	\$ 28,500
Medical Benefits 40024	\$ 262,000	\$ 298,667	\$ 300,000
Pension Benefit PERS 40023	\$ 139,000	\$ 65,360	\$ 70,000

Sum \$ 465,500 \$ 417,836 \$ 426,000

ELECTION EXPENSES (40040)

Category	Proposed	Actual	Proposed
	2024-2025	2024-2025	2025-2026
Election	\$ 500	\$ 45	\$ 500

Sum \$ 500 \$ 45 \$ 500

2025-2026 BUDGET

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FUEL & OIL (40060)

<i>Category</i>	Proposed	Actual	Proposed
Fuel, Grease, and Oil 40060	2024-2025	2024-2025	2025-2026
	\$ 17,500	\$ 23,216	\$ 17,500
<u>Sum</u>	\$ 17,500	\$ 23,216	\$ 17,500

INSURANCE (40070)

<i>Category</i>	Proposed	Actual	Proposed
	2024-2025	2024-2025	2025-2026
All District Insurances	\$ 133,348	\$ 133,575	\$ 133,575
<u>Sum</u>	\$ 133,348	\$ 133,575	\$ 133,575

MEMBERSHIPS / CERTIFICATION (40080)

<u><i>Category</i></u>	Proposed	Actual	Proposed
	2024-2025	2024-2025	2025-2026
CUPA(Lassen CO Env. Health)	\$ 350	\$ 519	\$ 350
Employee State Certificates	\$ 2,500	\$ -	\$ 800
CSDA	\$ 6,600	\$ 6,858	\$ 6,600
Underground Service Alert	\$ 900	\$ 458	\$ 900
CWEA	\$ 800	\$ 342	\$ 800
SWRCB/ELAP/NPDES	\$ 28,000	\$ 1,202	\$ 1,500
Department of Health Services	\$800	\$ -	\$300
Class "B" Licenses	\$500	\$0	\$300
<u>Sum</u>	\$ 40,450	\$ 9,379	\$ 11,550

2025-2026 BUDGET

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OFFICE EXPENSE (40090)

POSTAGE (40092)

Category	Proposed	Actual	Proposed
	2024-2025	2024-2025	2025-2026
Postage/Box Rental/Permit 40092	\$ 9,800	\$ 13,255	\$ 10,000
MISC 40096	\$ 2,000	\$ (473.00)	\$ -
<u>Sum</u>	\$ 9,800	\$ 12,782	\$ 10,000

OPERATING EXPENSE (40100)

Category	Proposed	Actual	Proposed
	2024-2025	2024-2025	2025-2026
WWTP Chemicals/Supplies 40100,40102	\$ 8,000	\$ 8,902	\$ 8,000
WWTP Chemicals, Polymer 40101	\$ 57,350	\$ 35,970	\$ 40,000
WWTP Bio solids Hauling 40104	\$ 35,000	\$ 21,297	\$ 32,000
WWTP Bio solids disposal 40103	\$ 44,000	\$ 33,095	\$ 34,000
Equipment 40105	\$ 60,000	34	\$ 15,000

Sum \$ 204,350 \$ 99,298 \$ 129,000

SUPPLIES (40107)

Category	Proposed	Actual	Proposed
	2024-2025	2024-2025	2025-2026
Stationary, copier, supplies etc.	\$ 25,000	\$ 23,706	\$ 23,000

Sum \$ 25,000 \$ 23,706 \$ 23,000

2025-2026 BUDGET

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CONTRACT SERVICES (40110)

ALL OPERATIONS

Category	Proposed	Actual	Proposed
	2024-2025	2024-2025	2025-2026
Office Security/Comp. Support	\$ 25,000	\$ 44,404	\$ 44,000

Sum \$ 25,000 \$ 44,404 \$ 44,000

NON – OPERATING

PROFESSIONAL SERVICES

Category	Proposed	Actual	Proposed
	2024-2025	2024-2025	2025-2026
Legal 40115	\$ 55,000	\$ 49,425	\$ 25,000
Audit/Accounting Services 40120	\$ 35,000	\$ 25,407	\$ 25,000

Sum \$ 90,000 \$ 74,832 \$ 50,000

PRINTING & PUBLICATIONS (40130)

Category	Proposed	Actual	Proposed
	2024-2025	2024-2025	2025-2026
Legal Notices & Help Wanted	\$ 1,200	\$ 1,801	\$ 1,200

Sum \$ 1,200 \$ 1,801 \$ 1,200

RENTS & LEASES (40140)

Category	Proposed	Actual	Proposed
	2024-2025	2024-2025	2025-2026
Rents & Leases	\$ 3,000	\$ 4,750	\$ 4,800

Sum \$ 3,000 \$ 4,750 \$ 4,800

2025-2026 BUDGET

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REPAIRS & MAINTENANCE (40150)

Category	Proposed	Actual	Proposed
	2024-2025	2024-2025	2025-2026
WWTP Maintenance 40154	\$ 90,000	\$ 58,139	\$ 60,000
Biosolids Equip. Maint. 40155	\$ 60,000	\$ 30,422	\$ 30,500
Pump Station Maintenance 40152	\$ 30,000	\$ 3,914	\$ 10,000
Vehicle, Equip. repair/Maint 40153	\$ 15,000	\$ 22,965	\$ 15,000
Collection Repair/Maint. 40151	\$ 15,000	\$ 19,814	\$ 20,000
G & A Equip. Maint. 40150	\$ 8,500	\$ 123	\$ 500

Sum \$ 218,500 \$ 135,377 \$ 136,000

RESEARCH & MONITORING/SAMPLING (40160)

Category	Proposed	Actual	Proposed
	2024-2025	2024-2025	2025-2026
WWTP Research & Monitoring	\$ 81,500	\$ 89,117	\$ 87,065
Misc Research 40163	\$ 300	\$ -	\$ 300

Sum \$ 81,800 \$ 89,117 \$ 87,365

BOARD/STAFF PROFESSIONAL DEVELOPMENT (40170)

Category	Proposed	Actual	Proposed
	2024-2025	2024-2025	2025-2026
Includes meals, lodging & registration	\$ 10,000	\$ 8,749	\$ 9,000

Sum \$ 10,000 \$ 8,749 \$ 9,000

2025-2026 BUDGET

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UTILITIES ALL

WWTP & Office

Category	Proposed	Actual	Proposed
	2024-2025	2024-2025	2025-2026
Cell Phone Allowance 40189	\$ 2,000	\$ 1,860	\$ 2,000
Telephone/Internet 40191	\$ 8,200	\$ 7,025	\$ 8,200
Power (Electric) 40192	\$ 220,000	\$ 197,821	\$ 205,000
Water 40193	\$ 1,000	\$ 1,021	\$ 1,000
Natural Gas 40194	\$ 8,500	\$ 7,852	\$ 8,000
Garbage 40195	\$ 2,500	\$ 691	\$ 900

<u>Sum</u>	\$	242,200	\$	216,270	\$	225,100
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MISCELLANEOUS CATEGORIES

Category	Proposed	Actual	Proposed
	2024-2025	2024-2025	2025-2026
Other Expense 40200		\$ 155.00	\$ 150
Gain/Loss Disposal of Assets 40220		\$ -	
Court Costs- Expense 41041		\$ 364.00	\$ 350
Payroll Expenses		\$ 7,099.00	\$ 5,000

Unfunded Liability PERS *(26030)	\$ 105,250	\$ 122,245	\$ 107,500
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<i>Sum</i>	\$ 105,250.00	\$ 129,863.00	\$ 113,000.00
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<u>O & M EXPENDITURES</u>	\$	2,293,622	\$	2,005,977	\$	2,129,738
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<u>BUDGET TOTAL</u>	\$	2,293,622	\$	2,005,977	\$	2,129,738
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Capital Improvements Budget 2025-26

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Revenue

Category	Proposed	Actual as of June 30, 2025	Proposed
	2024-2025	2024-2025	2025-2026
Tax Revenue			\$ 300,000
Inspection Fees			\$ 6,000

<u>Total Revenue</u>	\$	-	\$	-	\$	306,000
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Expense

Category	Proposed	Actual as of June 30, 2025	Proposed
	2024-2025	2024-2025	2025-2026
Master Plan			\$ 300,000
Vactor Truck			\$ 600,000

<u>Total Expense</u>	\$	-	\$	-	\$	900,000
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