

Crestline Village Water District							<b>DRAFT</b>	04/15/22
Budget Worksheet								9:09 AM
G/L		2019-20	2020-21	2021-2022			2022-2023	
ACCT		Actual	Actual	Budget	11 Months	Projected	Proposed	
NO.	DESCRIPTION	Totals	Totals		Totals	Totals		
	<b>REVENUES</b>							
	OPERATING REVENUES							
	WATER SALES							
411000	RESIDENTIAL WATER SALES	2,515,338.12	3,039,467.56	3,517,193.00	2,955,187.31	3,223,840.70	<b>3,225,000.00</b>	
412000	BUSINESS WATER SALES	226,409.36	264,301.53	0.00	147,425.43	160,827.74	<b>168,000.00</b>	
417000	OTHER WATER SALES	10,623.72	<u>2,637.80</u>	7,500.00	5,232.60	5,708.29	<b>6,500.00</b>	
	TOTAL WATER SALES	2,752,371.20	<u>3,306,406.89</u>	<u>3,524,693.00</u>	<u>3,107,845.34</u>	<u>3,390,376.73</u>	3,399,500.00	
	WATER SERVICES							
423100	TAPS & CONNECTION CHARGES	4,662.00	5,027.86	5,000.00	15,490.00	16,898.18	<b>15,000.00</b>	
423200	SHUT-OFF & TURN-ON CHARGES	76,047.48	73,058.13	66,951.00	41,894.30	45,702.87	<b>45,000.00</b>	
	TOTAL WATER SERVICES	80,709.48	<u>78,085.99</u>	<u>71,951.00</u>	<u>57,384.30</u>	<u>62,601.05</u>	<b>60,000.00</b>	
	TOTAL OPERATING REVENUES	2,833,080.68	<u>3,384,492.88</u>	<u>3,596,644.00</u>	<u>3,165,229.64</u>	<u>3,452,977.79</u>	<b>3,459,500.00</b>	
	NON-OPERATING REVENUES							
491000	REVENUE FROM LEASES	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	
492000	INTEREST REVENUES	43,352.97	16,027.53	20,000.00	1,790.78	2,387.71	<b>20,000.00</b>	
492015	FAIR MARKET VALUE ADJUSTMENT	15,788.45	(12,602.90)	0.00	0.00	0.00	<b>0.00</b>	
493100	TAXES REVENUE	252,342.41	268,271.18	281,102.00	281,616.80	281,616.80	<b>295,698.00</b>	
493200	AVAILABILITY ASSESSMENTS	138,549.90	141,374.21	141,000.00	138,184.50	138,184.50	<b>141,000.00</b>	
495100	GAIN - DISPOSAL OF ASSETS	11,217.55	0.00	0.00	5,250.00	5,250.00	<b>0.00</b>	
495250	CONTRIBUTIONS IN AID RECEIVED	3,040.00	3,040.00	3,500.00	0.00	0.00	<b>0.00</b>	
495255	CONTRACT SERVICES PERFORMED	0.00	16,628.93	0.00	10,539.61	11,000.00	<b>0.00</b>	
495900	OTHER REVENUES	17,000.45	9,224.27	15,000.00	8,085.88	8,820.96	<b>10,000.00</b>	
	TOTAL NON-OPERATING REVENUES	481,291.73	441,963.22	460,602.00	445,467.57	447,259.97	<b>466,698.00</b>	
	TOTAL REVENUES	3,314,372.41	3,826,456.10	4,057,246.00	3,610,697.21	3,900,237.76	<b>3,926,198.00</b>	

Crestline Village Water District							DRAFT	04/15/22
Budget Worksheet								9:09 AM
G/L		2019-20	2020-21	2021-2022			2022-2023	
ACCT		Actual	Actual	Budget	11 Months	Projected	Proposed	
NO.	DESCRIPTION	Totals	Totals		Totals	Totals		
	<b>EXPENSES</b>							
510000	SOURCE OF SUPPLY EXPENSES	0.00	821.88	0.00	841.65	918.16	1,000.00	
511000	WAGES - SOURCES OF SUPPLY	66,152.67	73,415.48	75,834.00	78,756.86	85,916.57	50,000.00	
512000	MAINT. OF STRUCTURES & IMPROVE.	48,886.47	26,951.70	30,974.00	18,846.95	20,560.31	31,000.00	
513000	PURCHASED WATER	204,336.47	380,626.85	475,000.00	564,016.90	615,291.16	600,000.00	
	PURCHASED WATER STABILIZATION FUNI		0.00				(300,000.00)	
	TOTAL SOURCE OF SUPPLY	319,375.61	481,815.91	581,808.00	662,462.36	722,686.21	382,000.00	
	<b>PUMPING EXPENSES</b>							
522100	MAINT & REPAIRS TO EQUIPMENT	11,038.21	327.74	10,000.00	95.11	103.76	5,000.00	
522200	MAINT & REPAIRS/STRUCT & IMPROV	5,651.24	34,462.55	25,000.00	2,800.67	3,055.28	30,000.00	
523000	FUEL OR POWER PURCHASED	57,948.77	67,042.07	70,000.00	48,281.70	52,670.95	70,000.00	
	TOTAL PUMPING EXPENSES	74,638.22	101,832.36	105,000.00	51,177.48	55,829.98	105,000.00	
	<b>WATER TREATMENT EXPENSES</b>							
531000	WAGES - TREATMENT	16,027.72	15,376.96	18,000.00	18,652.71	20,348.41	22,000.00	
532100	MAINT & REPAIRS/BLDGS & GROUNDS	6,860.00	1,452.21	3,000.00	3,942.33	4,300.72	15,000.00	
532200	MAINT & REPAIRS/FIXTURES,EQUIPT	9,978.51	7,687.55	10,000.00	8,435.75	9,202.64	10,000.00	
	TOTAL WATER TREATMENT EXPENSES	32,866.23	24,516.72	31,000.00	31,030.79	33,851.77	47,000.00	
	<b>TRANSMISSION &amp; DISTRIB EXPENSES</b>							
542100	STREET & ROAD MAINTENANCE	29,535.41	22,112.76	30,559.00	16,202.77	17,675.75	25,000.00	
542200	MAINT & REPAIRS TO T&D MAINS	103,808.99	68,171.21	88,575.00	80,640.34	87,971.28	50,000.00	
542300	LOCATING MAINS	24,602.36	24,868.75	25,915.00	20,353.85	22,204.20	26,000.00	
542400	MAINT & REPAIRS TO RES & TANKS	41,543.03	39,673.36	50,000.00	56,482.99	61,617.81	60,000.00	
542500	MAINT & REPAIRS TO SERVICES	68,069.66	44,221.97	45,716.00	78,886.00	86,057.45	60,000.00	
542600	MAINT & REPAIRS TO HYDRANTS	12,532.50	17,794.71	20,000.00	25,257.99	27,554.17	25,000.00	
542700	MAINT & REPAIRS TO METERS, SHOP	3,836.59	1,231.52	5,000.00	2,512.11	5,000.00	5,000.00	
542800	MAINT & REPAIRS TO METERS,FIELD	61,502.20	249,925.44	20,000.00	26,361.83	28,758.36	30,000.00	
	TRANSMISSION & DISTRIB. EXP.	345,430.74	467,999.72	285,765.00	306,697.88	336,839.02	281,000.00	
	<b>CUSTOMER ACCOUNTS EXPENSES</b>							
551000	METER READING	10,135.47	10,022.87	15,000.00	4,291.23	4,681.34	8,000.00	
552000	SERVICE CALLS	30,256.55	29,703.80	33,189.00	30,356.33	33,116.00	35,000.00	
558000	UNCOLLECTIBLE ACCOUNTS W/O	0.00	0.00	3,000.00	0.00	0.00	3,000.00	
	CUSTOMER ACCOUNTS EXPENSES	40,392.02	39,726.67	51,189.00	34,647.56	37,797.34	46,000.00	
	<b>ADMINISTRATIVE &amp; GENERAL EXP.</b>							

Crestline Village Water District						<b>DRAFT</b>	04/15/22
Budget Worksheet							9:09 AM
G/L		2019-20	2020-21	2021-2022			2022-2023
ACCT		Actual	Actual		11 Months	Projected	Proposed
NO.	DESCRIPTION	Totals	Totals	Budget	Totals	Totals	
561000	ADMIN & GENERAL WAGES	389,849.56	433,785.35	447,254.02	342,397.01	370,930.09	<b>440,000.00</b>
561500	ADMIN & GENERAL WAGES - FIELD	115,517.19	127,137.50	180,287.97	129,319.69	140,096.33	<b>170,000.00</b>
	ADMIN WAGES	505,366.75	560,922.85	627,541.99	471,716.70	511,026.43	<b>610,000.00</b>

Crestline Village Water District						DRAFT	04/15/22
Budget Worksheet							9:09 AM
G/L		2019-20	2020-21	2021-2022			2022-2023
ACCT		Actual	Actual	Budget	11 Months	Projected	Proposed
NO.	DESCRIPTION	Totals	Totals		Totals	Totals	
	OFFICE & OTHER EXPENSES						
562110	OFFICE SUPPLIES	6,431.18	9,790.06	8,965.00	4,922.29	5,369.77	7,000.00
562111	CONFERENCE, TRAVEL, MEALS	7,717.66	1,063.28	3,000.00	2,876.48	3,137.98	5,000.00
562115	BANK FEES	7,556.97	8,331.32	10,000.00	7,487.92	8,168.64	10,000.00
562120	TELEPHONE & INTERNET	15,436.31	17,183.34	18,112.00	20,420.53	22,276.94	25,000.00
562130	ALARM SERVICE	988.06	1,017.40	2,319.00	1,098.16	1,197.99	2,000.00
562140	UTILITIES	24,685.53	27,756.17	29,965.00	21,845.24	23,831.17	30,000.00
562150	DUES & SUBSCRIPTIONS	31,198.40	44,011.07	50,000.00	54,976.21	59,974.05	50,000.00
562160	POSTAGE	26,366.21	32,923.04	35,046.00	29,779.92	32,487.19	35,000.00
562170	PRINTING & STATIONARY	6,713.60	12,189.22	15,000.00	6,361.74	6,940.08	10,000.00
562175	SOFTWARE	0.00	0.00	0.00	0.00	0.00	60,000.00
562180	OTHER	0.00	8,292.39	10,000.00	10,704.56	11,677.70	10,000.00
	SUB-TOTAL, OFFICE EXPENSES	127,093.92	162,557.29	182,407.00	160,473.05	175,061.51	244,000.00
562200	M&R - GENERAL VEHICLES	58,438.54	53,226.87	62,000.00	54,671.22	59,641.33	62,000.00
562250	M&R - GENERAL EQUIPMENT	9,346.87	11,746.10	0.00	6,265.35	6,834.93	10,000.00
562300	OFFICE EQUIPMENT RENTAL	1,821.20	2,278.22	4,906.00	5,160.79	5,629.95	10,000.00
562400	GENERAL SUPPLIES & EXPENSE	12,236.92	14,791.21	16,462.00	10,357.84	11,299.46	15,000.00
562500	SMALL TOOLS EXPENSE	686.15	4,627.49	3,000.00	6,511.38	7,103.32	3,000.00
562510	SMALL OFFICE EQUIPMENT	835.73	3,221.74	2,500.00	2,801.49	3,056.17	2,500.00
562600	COMMUNICATIONS EXPENSE	16,515.98	16,082.49	25,000.00	11,840.84	12,917.28	15,000.00
562700	OUTSIDE SERVICES EMPLOYED	134,313.43	149,527.89	213,000.00	190,336.48	207,639.80	213,000.00
562800	PERSONAL AUTO EXPENSE	1,780.34	0.00	1,500.00	0.00	0.00	1,000.00
	TOTAL OFFICE & OTHER	235,975.16	255,502.01	328,368.00	448,418.44	489,183.75	575,500.00
	INSURANCE EXPENSES						
563100	LIABILITY & CASUALTY INSURANCE	41,007.59	8,093.79	40,000.00	46,418.88	46,418.88	50,000.00
563200	WORKMENS COMPENSATION INSURANCE	33,661.59	58,642.52	69,280.00	41,512.74	41,512.74	50,000.00
	TOTAL INSURANCE EXPENSE	74,669.18	66,736.31	109,280.00	87,931.62	87,931.62	100,000.00
	EMPLOYEES BENEFITS EXPENSES						
564200	PAID TIME OFF	124,451.78	127,732.75	143,634.00	114,004.84	123,505.24	130,000.00
564250	COMP TIME OFF	9,164.25	16,118.07	18,835.00	13,824.33	14,976.36	18,000.00
564300	HOLIDAYS WITH PAY	43,188.60	47,059.26	49,353.00	42,432.33	42,432.33	49,000.00
564400	GROUP MEDICAL INSURANCE	664,775.70	57,577.86	658,309.00	605,545.74	660,595.35	658,800.00
564500	EMPLOYER PAYROLL TAXES	17,660.51	18,272.23	27,857.00	19,836.00	28,448.00	28,000.00
564600	PENSION PLAN COSTS	522,534.82	408,209.90	338,691.00	315,503.03	344,185.12	340,000.00

Crestline Village Water District						<b>DRAFT</b>	04/15/22
Budget Worksheet							9:09 AM
G/L		2019-20	2020-21	2021-2022			2022-2023
ACCT		Actual	Actual	Budget	11 Months	Projected	Proposed
NO.	DESCRIPTION	Totals	Totals		Totals	Totals	
	TOTAL EMPLOYEES BENEFITS EXP.	1,381,775.66	674,970.07	1,236,679.00	1,111,146.27	1,214,142.41	<b>1,223,800.00</b>
567000	GENERAL PLANT EXPENSES	3.04					
567100	MAINT & REPAIRS/GEN STRUCTURES	92,906.55	64,461.94	70,000.00	79,705.09	86,951.01	<b>70,000.00</b>
567200	MAINT & REPAIRS/GEN EQUIPMENT	31,263.21	34,385.91	62,754.00	32,527.80	35,484.87	<b>45,000.00</b>
567210	MAINT & REPAIRS/OFFICE EQUIP	6,723.99	3,318.00	5,000.00	4,970.47	5,422.33	<b>5,000.00</b>
	TOTAL MAINTENANCE OF GEN PLANT	130,896.79	102,165.85	137,754.00	117,203.36	127,858.21	<b>120,000.00</b>

Crestline Village Water District						DRAFT	04/15/22
Budget Worksheet							9:09 AM
G/L		2019-20	2020-21	2021-2022			2022-2023
ACCT		Actual	Actual	Budget	11 Months	Projected	Proposed
NO.	DESCRIPTION	Totals	Totals		Totals	Totals	
	OTHER ADMIN & GENERAL EXPENSES						
568100	DIRECTORS' FEES	7,500.00	6,200.00	18,000.00	16,000.00	16,500.00	18,000.00
568200	COLLECTION & HANDLING CHARGES	647.67	1,260.37	1,200.00	1,095.97	1,195.60	1,200.00
	TOTAL OTHER ADMIN & GEN EXP	8,147.67	7,460.37	19,200.00	17,095.97	17,695.60	19,200.00
	DEPRECIATION & AMORTIZ EXP	628,856.00	604,880.00				
	INTEREST EXPENSE	360.24	252.80				
	TOTAL OPERATING EXPENSES	<b>3,905,844.19</b>	<b>3,551,338.93</b>	<b>3,695,991.99</b>	3,339,528.43	3,634,842.34	<b>3,509,500.00</b>
	NET INCOME (LOSS) FROM OPER	(1,072,763.51)	(166,846.05)	(99,347.99)	(174,298.79)	(181,864.55)	(50,000.00)
	NET INCOME (LOSS)	(591,471.78)	275,117.17	361,254.01	271,168.78	265,395.42	<b>416,698.00</b>

	Purchased Water	Beginning Stabilization Balance	Stabilization Objective	Increase/ (Reduction)	Ending Stabilization Balance
Base 2005	-	100,000	400,000	-	100,000
2006	195,048	100,000	400,000	204,952	304,952
2007	377,848	304,952	400,000	22,152	327,104
2008	501,965	327,104	400,000	(101,965)	225,139
2009	360,720	225,139	400,000	39,280	264,419
2010	385,748	264,419	400,000	14,252	278,671
2011	230,366	278,671	400,000	169,634	448,305
2012	156,244	448,305	400,000	243,756	692,061
2013	269,692	692,061	400,000	130,308	822,369
2014	430,221	822,369	400,000	(30,221)	792,148
2015	453,320	792,148	400,000	(53,320)	738,828
2016	418,872	738,828	400,000	(18,872)	719,956
2017	467,626	719,956	400,000	(67,626)	652,330
2018	354,059	652,330	400,000	45,941	698,271
2019	458,085	698,271	400,000	(58,085)	640,186
2020	204,336	640,186	400,000	195,664	835,850
2021	380,627	835,850	400,000	19,373	855,223
Projected 2022	600,000	855,223	400,000	(200,000)	655,223
Budgeted 2023	600,000	655,223	300,000	(300,000)	355,223
					Purchase Water Stabilization Reserve Calculated Balance
					655,223
					District Reserve Balance Available
					243,770
					Available Purchased Water Stabilization Reserve
					243,770