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Memo

To: Board of Directors
From: Alan E. Clanin, Steven Wood and Larrie Ann Davis
Date: March 17, 2020
Subject: 2020-21 Proposed Cash Budget

Attached is the first draft Proposed Cash Budget for fiscal year 2020-21. Following are some discussion points about the revised proposed budget:

1. Purchased Water: The total current year purchases are expected to be around \$231,000. With the decreased rainfall this year, we are expecting the figure for Purchased Water to increase slightly to \$375,000. With the potential of Electra Well being put in service purchased water may not increase.

Crestline-Lake Arrowhead's recent rate increase has also been calculated into our projection. The next expected rate increase is January 1, 2021.

2. The major Discretionary Appropriations for the coming year are as follows:

- Meter Transmitting Units (MTUs): Aclara's warranty on the replacement of their MTUs, at no expense to the District has now expired. As MTUs are replaced the cost of the new MTUs will be prorated. We estimate the cost to the District in the coming year to be \$50,000.
- Metering: As part of the State Water Resources Control Board water monitoring program, it was determined that seven (7) source meters needed to be replaced at a total cost of \$7,000. During the 2019-20 fiscal year five source meters were replaced. The District still has two meters requiring replacement.
- Storage Tank Work: We have budgeted \$10,000 for the inspection and repair of District Reservoirs.
- Well Development: The completion of Electra Well is a top priority for the District. Total cost to complete this project is roughly \$150,000 and we have budgeted \$80,000 with the remainder to be included in the 2021-22 fiscal year.
- Vehicle Replacement: Purchase one Ford F150 Super Duty 4x4 truck to replace the existing 2001 Ford F150 service vehicle. This item was budgeted in the current year but has not been purchased. Estimated cost: \$40,000.

- Office & Maintenance Facility: A total of \$80,000 has been budgeted for improvements in this area, which includes re-roofing the garage, emergency preparedness supplies and security system.
- Office Equipment: A total of \$30,000 was budgeted for enhancements and purchases of any necessary computer equipment, an updated phone system.
- The total District reserves are estimated to be \$2,296,851 or 63.2% of the Operating Budget and are broken down as follows:
 - Reserve for Purchased Water estimated to be \$700,000 or 19.3%
 - Reserve for Future Improvements estimated to be \$270,871 or 7.5%
 - Contingency estimated to be 1,025,980 or 28.2%
 - Minimum Emergency Reserve estimated to be \$300,000 or 8.3%

Crestline Village Water District
Cash Budget
Fiscal Year 2020-2021

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Reserve Carryover from Prior Year		\$2,291,268
Operating Revenues	\$3,575,859	
Operating Expenses	<u>3,635,510</u>	
Net Income from Operations	<u>(59,651)</u>	
Non-Operating Income	<u>452,233</u>	
Cash Reserves from Current Year		<u>392,582</u>
Available Cash Reserves		\$2,683,851
Discretionary Appropriations		
Inventory	30,000	
Meter Read Program		
MTU Upgrade	50,000	
Storage Tank Work		
Miscellaneous Tank Repair	10,000	
Well Development		
Electra Vertical	80,000	
Sounding Tubes	5,000	
Other Improvements	20,000	
Field Equipment		
Vehicle Replacement		
F150 4x4	40,000	
Leak Detection Equipment	25,000	
Source Meters (2)	2,000	
General	15,000	
Office & Maintenance Facility		
Garage Roof	40,000	
Emergency Preparedness	15,000	
Security	20,000	
General	5,000	
Office Equipment		
General	5,000	
Telephone System Replacement	20,000	
Office Computer Equipment	<u>5,000</u>	<u>387,000</u>
Reserves (% of Operating Exp.)	63.2%	\$2,296,851
Committed Reserves (% of Operating Expenses)		
Reserve for Purchased Water	19.3%	700,000
Reserve for Future Improvements	7.5%	270,871
Contingency	28.2%	1,025,980
Minimum Emergency Reserve	8.3%	<u>300,000</u>
Unallocated Reserve		<u><u>\$0</u></u>

Crestline Village Water District
Calculations for Reserve for Purchased Water and
Target Net Income from Operations
Fiscal Year 2020-2021

Reserve for Purchased Water			
Reserve Carryover from Prior Year			\$686,665
Base Annual Target Cost for Purchased Water	400,000		
Less: Estimated Excess/Overage Current Year	231,066	168,934	
Calculated Change to Reserve for Purchased Water		168,934	
Increase/(Decrease) to Reserve for Purchased Water			13,335
Projected Reserve for Purchased Water (Maximum \$700,000)			\$700,000

Target Net Income from Operations (Including Non-Cash Items)			
Estimated Depreciation for Fiscal Year		658,995	
Increase/(Decrease) to Reserve for Purchased Water		13,335	
Target Net Income from Operations for Fiscal Year			672,330
Projected Net Income from Operations with NO Rate Increase			(59,651)
Amount to Achieve Target Net Income from Operations			731,981
Amount Available from Non-Operating Income to Meet Target			
Non-Operating Income		452,233	
Less: Debt Service		0	
Net Available from Non-Operating Income			452,233
Amount to Achieve Target Income (Negative exceeds target)			279,748
Change in Monthly Water Bill to Achieve Increase		Services	
All Accounts		4,950	\$4.71

Reserve for Purchased Water	Beginning Balance	Change	Ending Balance
2004-05	0	100,000	100,000
2005-06	100,000	50,000	150,000
2006-07	150,000	575,000	725,000
2007-08	725,000	(26,134)	698,866
2008-09	698,866	1,134	700,000
2009-10	700,000	0	700,000
2010-11	700,000	0	700,000
2011-12	700,000	0	700,000
2012-13	700,000	0	700,000
2013-14	700,000	(30,221)	669,779
2014-15	669,779	(53,320)	616,459
2015-16	616,459	(18,872)	597,587
2016-17	597,587	(55,900)	541,687
2017-18	541,687	58,260	599,947
2018-19	599,947	86,718	686,665
2019-20	686,665	13,335	700,000
2020-21	700,000		

Crestline Village Water District
Budget Worksheet

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G/L ACCT NO.	DESCRIPTION	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2017-18	2018-19	2019-2020			2020-2021	
		Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Budget	10 Months Totals	Projected Totals	Proposed Budget
	REVENUES															
	OPERATING REVENUES															
	WATER SALES															
411000	RESIDENTIAL WATER SALES	2,377,403.24	2,308,939.84	2,226,536.00	2,167,089.88	2,217,972.04	2,079,554.94	1,990,872.16	1,901,010.15	2,098,026.90	2,478,573.00	2,530,927.00	1,277,822.60	1,533,387.12	*	2,094,504.00
412000	BUSINESS WATER SALES	257,338.13	252,836.97	246,798.00	243,550.69	276,990.26	255,992.47	243,484.53	191,592.75	213,197.54	246,280.00	277,026.00	1,138,386.80	1,383,064.16	*	1,383,064.16
417000	OTHER WATER SALES	14,638.96	14,391.32	4,979.00	503.40	2,152.00	2,656.08	4,214.65	1,624.32	12,418.62	8,000.00	22,000.00	10,623.72	12,748.46		15,000.00
	TOTAL WATER SALES	2,649,380.33	2,576,168.13	2,478,313.00	2,411,143.97	2,497,114.30	2,338,203.49	2,238,571.34	2,094,227.22	2,323,643.06	2,732,853.00	2,829,953.00	2,426,833.12	2,929,199.74		3,492,568.16
	WATER SERVICES															
423100	TAPS & CONNECTION CHARGES	21,072.83	21,292.65	0.00	4,765.00	2,080.00	9,530.00	11,410.00	7,175.00	4,634.00	5,000.00	5,000.00	7,312.00	8,774.40		5,000.00
423200	SHUT-OFF & TURN-ON CHARGES	98,653.64	93,303.44	93,541.00	86,240.67	84,737.89	80,696.19	75,323.26	72,799.69	76,338.28	85,136.00	70,626.00	65,310.02	78,372.02	*	78,291.00
	TOTAL WATER SERVICES	119,726.47	114,596.09	93,541.00	91,005.67	86,817.89	90,226.19	86,733.26	79,974.69	80,972.28	90,136.00	75,626.00	72,622.02	87,146.42		83,291.00
	TOTAL OPERATING REVENUES	2,769,106.80	2,690,764.22	2,571,854.00	2,502,149.64	2,583,932.19	2,428,429.68	2,325,304.60	2,174,201.91	2,404,615.34	2,822,989.00	2,905,579.00	2,499,455.14	3,016,346.17		3,575,859.16
	NON-OPERATING REVENUES															
491000	REVENUE FROM LEASES	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00		0.00
492000	INTEREST REVENUES	70,775.08	28,241.33	14,643.00	8,125.62	6,893.07	7,392.50	5,971.17	6,779.86	10,278.00	21,000.00	32,000.00	33,756.11	45,008.15		40,000.00
493100	TAXES REVENUE	240,907.37	221,320.14	213,389.00	206,638.91	206,340.09	208,087.35	211,898.39	218,781.02	221,720.62	230,014.00	253,734.00	241,650.95	241,650.95	*	253,733.00
493200	AVAILABILITY ASSESSMENTS	150,005.66	149,236.25	148,434.00	149,005.19	147,479.23	147,594.72	148,634.63	152,777.50	141,197.25	142,000.00	142,000.00	141,442.17	141,442.17		142,000.00
495250	CONTRIBUTIONS IN AID RECEIVED	19,149.83	18,240.00	11,557.00	21,596.25	3,010.00	4,560.00	10,640.00	6,080.00	3,040.00	3,000.00	3,000.00	3,040.00	3,648.00		3,000.00
495900	MISCELLANEOUS REVENUES	8,157.74	2,187.49	3,728.00	5,471.43	8,398.22	19,460.61	10,058.55	5,927.58	17,793.07	8,000.00	13,500.00	21,966.52	26,359.82		13,500.00
	TOTAL NON-OPERATING REVENUES	488,995.68	419,225.21	391,751.00	390,837.40	372,120.61	388,095.18	387,202.74	392,345.96	394,028.94	406,014.00	446,234.00	441,855.75	458,109.09		452,233.00
	TOTAL REVENUES	3,258,102.48	3,109,989.43	2,963,605.00	2,892,987.04	2,956,052.80	2,816,524.86	2,712,507.34	2,566,547.87	2,798,644.28	3,229,003.00	3,351,813.00	2,941,310.89	3,474,455.26		4,028,092.16

Crestline Village Water District
Budget Worksheet

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G/L ACCT NO.	DESCRIPTION	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2017-18	2018-19	2019-2020			2020-2021
		Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Budget	10 Months Totals	Projected Totals	Proposed Budget
	EXPENSES														
	SOURCE OF SUPPLY EXPENSES														
511000	SUPERVISION, LABOR & EXPENSE	66,672.45	66,721.90	101,472.00	62,218.82	68,692.27	66,918.23	62,802.21	66,775.96	77,190.40	69,375.00	70,147.00	55,170.22	66,204.26	* 70,177.00
512000	MAINT. OF STRUCTURES & IMPROV	2,528.18	10,952.66	8,352.00	8,948.79	8,429.00	3,687.84	6,218.05	5,078.29	9,771.52	11,545.00	2,033.00	48,178.98	57,814.78	* 61,284.00
513000	PURCHASED WATER	360,719.61	385,747.89	230,366.00	156,244.10	269,691.70	430,221.15	453,319.66	418,871.86	467,625.74	375,000.00	375,000.00	192,555.19	231,066.23	375,000.00
	TOTAL SOURCE OF SUPPLY	429,920.24	463,422.45	340,190.00	227,411.71	346,812.97	500,827.22	522,339.92	490,726.11	554,587.66	455,920.00	447,180.00	295,904.39	355,085.27	506,461.00
	PUMPING EXPENSES														
522100	MAINT & REPAIRS TO EQUIPMENT	12,740.94	9,831.66	7,520.33	4,343.33	12,034.06	3,054.36	5,737.40	2,879.84	4,723.58	7,672.00	15,675.00	11,038.21	13,245.85	* 14,041.00
522200	MAINT & REPAIRS/STRUCT & IMPRO	1,994.94	3,716.96	6,665.67	4,322.18	14,236.51	3,912.81	8,682.74	7,048.11	18,632.44	7,266.00	1,532.00	4,828.76	5,794.51	* 6,142.00
523000	FUEL OR POWER PURCHASED	64,987.54	60,946.84	71,904.00	70,644.29	67,048.48	59,257.30	52,075.99	44,359.39	40,933.92	46,000.00	70,000.00	48,192.64	57,831.17	70,000.00
	TOTAL PUMPING EXPENSES	79,723.42	74,495.46	86,090.00	79,309.80	93,319.05	66,224.47	66,496.13	54,287.34	64,289.94	60,938.00	87,207.00	64,059.61	76,871.53	90,183.00
	WATER TREATMENT EXPENSES														
531000	SUPERVISION, LABOR & EXPENSE	12,198.56	17,022.06	21,907.00	26,704.81	18,908.17	14,320.27	14,325.22	15,144.53	6,388.08	8,500.00	8,500.00	13,211.75	15,854.10	16,000.00
532100	MAINT & REPAIRS/BLDGS & GROUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00	6,860.00	8,232.00	3,000.00
532200	MAINT & REPAIRS/FIXTURES,EQUIP	3,497.20	3,443.38	7,097.00	2,805.42	3,611.37	4,808.79	2,849.00	5,112.13	6,152.36	5,000.00	5,000.00	8,638.10	10,365.72	10,000.00
	TOTAL WATER TREATMENT EXPENSES	15,695.76	20,465.44	29,004.00	29,510.23	22,519.54	19,129.06	17,174.22	20,256.66	12,540.44	16,500.00	16,500.00	28,709.85	34,451.82	29,000.00
	TRANSMISSION & DISTRIB EXPENSES														
542100	STREET & ROAD MAINTENANCE	10,334.21	13,138.76	13,138.76	5,194.89	19,792.60	8,656.19	13,498.26	6,860.90	12,509.91	28,761.00	36,636.00	26,108.21	31,329.85	* 33,210.00
542200	MAINT & REPAIRS TO T&D MAINS	30,181.41	49,497.84	49,497.84	32,256.46	42,317.76	57,768.71	41,294.38	31,645.72	22,520.61	43,206.00	75,396.00	81,501.49	97,801.79	* 98,000.00
542300	LOCATING MAINS	5,770.32	5,707.45	5,707.45	8,893.93	8,689.62	9,294.20	15,645.11	11,889.68	17,156.11	14,569.00	14,971.00	21,444.91	25,733.89	* 27,278.00
542400	MAINT & REPAIRS TO RES & TANKS	40,990.74	42,803.48	42,803.48	21,670.02	23,660.06	31,863.79	33,135.89	33,162.79	34,087.29	33,944.00	55,020.00	35,644.78	42,773.74	* 50,000.00
542500	MAINT & REPAIRS TO SERVICES	37,043.35	34,058.18	34,058.18	63,245.80	32,299.38	29,356.38	49,722.83	46,103.84	35,563.72	37,827.00	66,409.00	54,997.20	65,996.64	* 69,956.00
542600	MAINT & REPAIRS TO HYDRANTS	30,752.04	14,603.94	14,603.94	3,047.65	43,392.89	34,274.12	30,844.20	33,737.97	16,289.17	18,654.00	18,654.00	8,470.66	10,164.79	18,654.00
542700	MAINT & REPAIRS TO METERS, SHOP	954.27	2,966.45	2,966.45	222.65	60.99	479.59	2,580.28	119.18	1,178.23	5,000.00	5,000.00	1,926.90	5,000.00	5,000.00
542800	MAINT & REPAIRS TO METERS,FIELD	14,074.71	18,726.08	18,726.08	10,072.92	(337.78)	23,886.84	18,348.53	48,416.02	33,058.47	26,706.00	26,706.00	48,326.63	57,991.96	75,000.00
	TRANSMISSION & DISTRIB. EXP.	170,101.05	181,502.18	181,502.18	144,604.32	169,875.52	195,579.82	205,069.48	211,936.10	172,363.51	208,667.00	298,792.00	278,420.78	336,792.66	377,098.00
	CUSTOMER ACCOUNTS EXPENSES														
551000	METER READING	25,771.97	29,248.17	17,040.24	10,136.42	1,085.93	832.11	686.63	1,188.89	10,613.13	8,500.00	8,500.00	9,889.88	11,867.86	12,000.00
552000	SERVICE CALLS	34,880.55	32,314.96	36,361.76	34,389.98	40,104.91	32,179.36	32,657.61	30,983.46	33,758.57	29,420.00	33,967.00	26,937.29	32,324.75	* 34,264.00
558000	UNCOLLECTIBLE ACCOUNTS W/O	0.00	0.00	0.00	0.00	0.00	40.79	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00	3,000.00
	CUSTOMER ACCOUNTS EXPENSES	60,652.52	61,563.13	53,402.00	44,526.40	41,190.84	33,052.26	33,344.24	32,172.35	44,371.70	40,920.00	45,467.00	36,827.17	44,192.60	49,264.00
	ADMINISTRATIVE & GENERAL EXP.														
561000	ADMIN & GENERAL WAGES	240,103.39	230,529.89	247,597.72	253,029.87	270,951.01	267,871.79	276,608.23	294,137.94	414,095.32	444,734.00	444,734.00	350,154.55	413,819.01	537,000.00

Crestline Village Water District
Budget Worksheet

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		Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Budget	10 Months Totals	Projected Totals	Proposed Budget
561500	ADMIN & GENERAL WAGES - FIELD	103,569.29	105,537.95	112,438.13	121,107.65	103,091.83	105,305.27	108,546.83	106,451.20	109,140.98	117,342.00	116,063.00	106,007.97	125,282.15	162,000.00
	ADMIN WAGES	343,672.68	336,067.84	360,035.85	374,137.52	374,042.84	373,177.06	385,155.06	400,589.14	523,236.30	562,076.00	560,797.00	456,162.52	539,101.16	699,000.00

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G/L ACCT NO.	DESCRIPTION	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2017-18	2018-19	2019-2020			2020-2021	
		Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Budget	10 Months Totals	Projected Totals	Proposed Budget
	OFFICE & OTHER EXPENSES															
562110	OFFICE SUPPLIES	5,188.26	3,878.46	5,092.03	3,982.99	3,583.29	5,425.07	4,164.33	4,125.75	4,388.27	5,043.00	7,886.00	5,487.28	6,584.74	*	6,980.00
562120	TELEPHONE & TELEGRAPH	3,518.08	7,133.30	8,792.82	9,587.32	9,845.83	10,150.90	14,612.06	9,060.38	8,066.16	9,882.00	11,437.00	12,667.28	15,200.74	*	15,000.00
562130	ALARM SERVICE	465.57	632.04	814.10	509.76	702.94	738.04	781.30	820.78	855.82	1,028.00	1,121.00	988.06	1,185.67	*	2,400.00
562140	UTILITIES	26,960.32	26,789.60	25,807.27	22,861.07	28,714.07	29,346.34	25,214.86	23,122.59	23,960.55	26,605.00	21,579.00	20,738.06	24,885.67	*	26,379.00
562150	DUES & SUBSCRIPTIONS	16,742.12	18,562.90	19,696.35	19,004.36	18,955.64	19,692.43	20,994.93	22,263.65	22,337.50	26,910.00	19,428.00	22,793.93	27,352.72	*	28,994.00
562160	POSTAGE	24,853.38	32,295.36	36,757.86	26,348.90	32,694.17	28,591.62	34,416.77	29,818.45	31,488.78	34,449.00	32,583.00	21,042.46	25,250.95	*	30,000.00
562170	PRINTING & STATIONARY	11,116.73	16,225.04	2,828.66	12,877.08	3,442.86	13,243.89	12,894.21	2,827.05	11,665.57	8,500.00	8,500.00	5,923.89	7,108.67		10,000.00
562180	OTHER	14,192.97	26,827.59	17,196.34	2,932.83	266.60	22,408.37	39,785.92	19,533.35	17,820.99	20,000.00	32,474.54	20,475.66	24,570.79		29,570.79
	SUB-TOTAL, OFFICE EXPENSES	103,037.43	132,344.29	116,985.43	98,104.31	98,205.40	129,596.66	152,864.38	111,572.00	120,583.64	132,417.00	135,008.54	110,116.62	132,139.94		149,323.79
562200	TRUCKS EXPENSES	62,393.73	47,124.74	62,864.90	55,030.04	52,276.27	78,101.23	41,366.63	51,930.32	48,414.06	45,000.00	45,000.00	51,947.63	62,337.16		62,000.00
562300	OFFICE EQUIPMENT RENTAL	3,225.58	3,252.72	3,252.72	3,227.82	3,099.99	3,710.95	3,801.71	3,801.71	3,972.01	3,431.00	4,552.00	4,090.29	4,908.35	*	5,203.00
562400	GENERAL SUPPLIES & EXPENSE	3,208.65	6,622.60	3,228.75	4,732.39	6,027.63	4,692.53	5,183.79	5,624.78	5,950.32	15,693.00	5,399.00	6,303.60	7,564.32	*	8,018.00
562500	SMALL TOOLS EXPENSE	1,507.09	3,913.80	3,010.72	1,111.97	967.40	952.53	1,385.52	996.58	2,597.67	2,000.00	2,000.00	0.00	0.00		2,000.00
562510	SMALL OFFICE EQUIPMENT	1,040.97	3,114.81	600.21	574.75	3,722.97	1,200.96	45.99	1,626.24	297.51	2,500.00	2,500.00	472.64	567.17		2,500.00
562600	COMMUNICATIONS EXPENSE	15,922.46	18,899.95	4,672.36	11,747.87	4,157.94	10,873.46	20,260.99	15,452.79	34,843.03	21,100.00	30,000.00	14,328.66	17,194.39		25,000.00
562700	OUTSIDE SERVICES EMPLOYED	78,439.69	80,560.66	86,503.70	176,975.96	73,005.71	77,820.17	59,204.88	119,422.78	113,093.40	143,707.00	150,000.00	103,999.59	124,799.51		150,000.00
562800	PERSONAL AUTO EXPENSE	603.98	493.45	913.50	784.92	1,292.62	650.73	1,039.63	712.85	1,094.57	1,500.00	1,500.00	1,539.49	1,847.39		1,500.00
	TOTAL OFFICE & OTHER	269,379.58	296,327.02	282,032.29	352,290.03	242,755.93	307,599.22	285,153.52	311,140.05	330,846.21	367,348.00	375,959.54	292,798.52	351,358.22		405,544.79
	INSURANCE EXPENSES															
563100	LIABILITY & CASUALTY INSURANCE	42,336.04	31,221.18	44,052.34	47,212.42	52,670.08	64,974.46	56,656.23	46,220.63	14,452.35	47,000.00	47,000.00	44,313.55	44,313.55		47,000.00
563200	WORKMENS COMPENSATION INSUR.	39,121.25	27,897.80	28,025.09	23,023.19	35,453.03	34,422.45	33,891.79	26,095.84	21,459.50	24,290.00	24,290.00	35,045.73	35,045.73	*	38,550.00
	TOTAL INSURANCE EXPENSE	81,457.29	59,118.98	72,077.43	70,235.61	88,123.11	99,396.91	90,548.02	72,316.47	35,911.85	71,290.00	71,290.00	79,359.28	79,359.28		85,550.00
	EMPLOYEES BENEFITS EXPENSES															
564200	PAID TIME OFF	91,155.75	87,706.22	83,980.27	100,089.10	88,510.41	89,462.54	91,356.96	101,060.29	92,112.64	102,936.00	109,036.00	121,064.39	143,076.10	*	157,384.00
564300	HOLIDAYS WITH PAY	30,779.12	30,786.48	32,400.98	33,029.88	32,081.44	30,241.90	31,620.30	32,556.29	38,002.06	48,096.00	39,647.00	43,188.60	43,188.60	*	47,507.00
564400	GROUP MEDICAL INSURANCE	197,425.18	326,532.08	328,579.87	334,550.39	338,758.81	363,331.44	359,951.66	344,887.49	358,052.77	381,220.00	424,865.00	628,081.59	753,697.91	*	829,068.00
564500	EMPLOYER PAYROLL TAXES	14,020.76	12,017.01	13,060.08	14,848.41	19,383.85	15,571.27	14,241.42	16,715.44	18,484.85	32,307.00	15,337.00	8,956.79	13,942.39	*	15,337.00
564600	PENSION PLAN COSTS	336,874.93	277,637.70	305,493.80	328,802.69	343,516.61	320,928.72	343,354.68	10,350.38	135,398.06	373,783.00	284,888.00	183,040.45	219,648.54	*	241,613.00
	TOTAL EMPLOYEES BENEFITS EXP.	670,255.74	734,679.49	763,515.00	811,320.47	822,251.12	819,535.87	840,525.02	505,569.89	642,050.38	938,342.00	873,773.00	984,331.82	1,173,553.53		1,290,909.00
	GENERAL PLANT EXPENSES															
567100	MAINT & REPAIRS/GEN STRUCTURES	52,170.99	62,436.42	25,083.09	26,287.97	51,668.80	36,295.09	29,098.22	51,139.52	30,989.48	45,000.00	47,872.23	8,669.66	10,403.59		45,000.00
567210	MAINT & REPAIRS/OFFICE EQUIP	7,419.68	9,273.04	2,998.08	1,156.84	233.75	3,561.14	700.50	3,586.36	3,845.08	2,000.00	2,000.00	6,723.99	8,068.79		7,500.00
567200	MAINT & REPAIRS/GEN EQUIPMENT	41,165.89	38,682.11	23,624.48	48,050.07	30,696.67	26,147.82	29,923.48	28,083.12	26,348.00	44,144.00	52,872.00	29,755.15	35,706.18	*	40,000.00

Crestline Village Water District
Budget Worksheet

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G/L ACCT NO.	DESCRIPTION	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2017-18	2018-19	2019-2020			2020-2021
		Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Budget	10 Months Totals	Projected Totals	Proposed Budget
	TOTAL MAINTENANCE OF GEN PLAN	100,756.56	110,391.57	51,705.65	75,494.88	82,599.22	66,004.05	59,722.20	82,809.00	61,182.56	91,144.00	102,744.23	45,148.80	54,178.56	92,500.00

Crestline Village Water District
Budget Worksheet

DRAFT 03/12/20
10:42 AM

G/L ACCT NO.	DESCRIPTION	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2017-18	2018-19	2019-2020			2020-2021	
		Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Budget	10 Months Totals	Projected Totals	Proposed Budget	
568100	OTHER ADMIN & GENERAL EXPENSE															
	DIRECTORS' FEES	6,400.00	6,300.00	8,000.00	9,000.00	7,600.00	7,100.00	6,600.00	7,400.00	8,900.00	8,000.00	9,000.00	6,600.00	7,100.00		9,000.00
568200	COLLECTION & HANDLING CHARGES	2,585.19	428.67	538.70	5,656.35	2,498.54	2,323.87	2,387.08	2,465.77	1,053.77	1,000.00	1,000.00	404.78	485.74		1,000.00
	TOTAL OTHER ADMIN & GEN EXP	8,985.19	6,728.67	8,538.70	14,656.35	10,098.54	9,423.87	8,987.08	9,865.77	9,953.77	9,000.00	10,000.00	7,004.78	7,585.74		10,000.00
	TOTAL OPERATING EXPENSES	2,230,600.03	2,344,762.23	2,228,093.10	2,223,497.32	2,293,588.68	2,489,949.81	2,514,514.89	2,191,668.88	2,451,334.32	2,822,145.00	2,889,709.77	2,568,727.52	3,052,530.37		3,635,509.79
	NET INCOME (LOSS) FROM OPER	538,506.77	346,001.99	343,760.90	278,652.32	290,343.51	(61,520.13)	(189,210.29)	(17,466.97)	(46,718.98)	844.00	15,869.23	(69,272.38)	(36,184.20)		(59,650.63)
	NET INCOME (LOSS)	1,027,502.45	765,227.20	735,511.90	669,489.72	662,464.12	326,575.05	197,992.45	374,878.99	347,309.96	406,858.00	462,103.24	372,583.37	421,924.89		392,582.37

* Standard Increase applied to Proposed budget