



DRAFT

Memo

To: Board of Directors
From: Alan E. Clanin, Steven Wood and Larrie Ann Davis
Date: April 16, 2019
Subject: 2019-20 Proposed Cash Budget

Attached is the Revised Proposed Cash Budget for fiscal year 2019-20. Following are some discussion points about the revised proposed budget:

1. Purchased Water: The total current year purchases are expected to be \$486,000. With the increased rainfall we received this year, we are expecting the figure for Purchased Water to possibly decrease slightly to \$375,000.

At this point, Crestline-Lake Arrowhead Water Agency has no plans to increase rates.

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

- AMI Meter Reading System Infrastructure: Upgrade existing Data Collector Units to Verizon 5G technology. Meter Telemetry Unit Inventory. Estimated cost \$60,000.
- Metering: As part of the State Water Resources Control Board water monitoring program the District will need to replace 7 source meters at a cost of \$1000 each and two hydrant meters at \$2500 each.
- Storage Tank Work: We have budgeted \$50,000 for the inspection and repair of District Reservoirs.
- Distribution System: Rebuild Distribution System Hydraulic Control Valves. Cost \$10,000
- Well Development: We have budgeted \$35,000 for the completion of Electra Vertical Well.
- Well Maintenance: \$5,000 for installation or replacement of sounding tubes which will allow for measuring water depth in wells.
- Vehicle Replacement: Purchase one Ford F150 Super Duty 4x4 trucks to replace the existing Ford F150 service vehicle. Estimated cost \$40,000.
- Heavy Equipment Replacement: Purchase one Asphalt Roller to replace the 1993 Case Asphalt Roller. Estimated cost \$50,000.

- Office & Maintenance Facility: A total of \$95,000 has been budgeted for improvements in this area, which includes completing the Administration building update and emergency preparedness supplies and security system.
- Office Equipment: A total of \$35,000 was budgeted for enhancements and purchases of any necessary computer equipment, an updated phone system.
- The total District reserves are estimated to be \$1,903,661 or 65.9.3% of the Operating Budget and are broken down as follows:
 - Reserve for Purchased Water estimated to be \$513,229 or 17.8%
 - Reserve for Future Improvements estimated to be \$220,098 or 7.6%
 - Contingency estimated to be 870,334 or 30.1%
 - Minimum Emergency Reserve estimated to be \$300,000 or 10.4%

Crestline Village Water District

**Cash Budget
Fiscal Year 2019-20**

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Reserve Carryover from Prior Year			\$1,913,558
Operating Revenues		\$2,905,579	
Operating Expenses		<u>2,889,710</u>	
Net Income from Operations		<u>15,869</u>	
Non-Operating Income		<u>446,234</u>	
Cash Reserves from Current Year			<u>462,103</u>
Available Cash Reserves			\$2,375,661
Discretionary Appropriations			
Inventory		30,000	
Meter Read Program			
DCU Replacement		40,000	
MTU Upgrade		20,000	
Storage Tank Work			
Miscellaneous Tank Repair		50,000	
Well Development			
Electra Vertical		35,000	
Sounding Tubes		5,000	
Other Improvements		20,000	
Field Equipment			
Vehicle Replacement			
F150 4x4		40,000	
Asphalt Roller		50,000	
Leak Detection Equipment		25,000	
Source Meters (7)		7,000	
Hydrant Meters (2)		5,000	
General		15,000	
Office & Maintenance Facility			
Office Update/Remodel		35,000	
Emergency Preparedness		35,000	
Security		20,000	
General		5,000	
Office Equipment			
General		5,000	
Telephone System Replacement		20,000	
Office Computer Equipment		<u>10,000</u>	<u>472,000</u>
Reserves (% of Operating Exp.)	65.9%		\$1,903,661
Committed Reserves (% of Operating Expenses)			
Reserve for Purchased Water	17.8%	513,229	
Reserve for Future Improvements	7.6%	220,098	
Contingency	30.1%	870,334	
Minimum Emergency Reserve	10.4%	<u>300,000</u>	<u>1,903,661</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 2019-20

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Reserve for Purchased Water			
Reserve Carryover from Prior Year			\$599,947
Base Annual Target Cost for Purchased Water	400,000		
Less: Estimated Excess/Overage Current Year	486,718	(86,718)	
Calculated Change to Reserve for Purchased Water		(86,718)	
Increase/(Decrease) to Reserve for Purchased Water			(86,718)
Projected Reserve for Purchased Water (Maximum \$700,000)			\$513,229

Target Net Income from Operations (Including Non-Cash Items)			
Estimated Depreciation for Fiscal Year		619,478	
Increase/(Decrease) to Reserve for Purchased Water		(86,718)	
Target Net Income from Operations for Fiscal Year			532,760
Projected Net Income from Operations with NO Rate Increase			15,869
Amount to Achieve Target Net Income from Operations			516,891
Amount Available from Non-Operating Income to Meet Target			
Non-Operating Income		446,234	
Less: Debt Service		0	
Net Available from Non-Operating Income			446,234
Amount to Achieve Target Income (Negative exceeds target)			70,657
Change in Monthly Water Bill to Achieve Increase		Services	
All Accounts		4,950	\$1.19

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
	599,947	86,718	686,665
	686,665		

Crestline Village Water District
Budget Worksheet

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	2018-19			2019-20	
		Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Budget	8 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	2,478,573.00	1,606,937.86	2,410,406.79	*	2,530,927.00
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	246,280.00	164,556.17	263,834.26	*	277,026.00
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	8,000.00	23,444.07	35,166.11		22,000.00
	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	2,732,853.00	1,794,938.10	2,709,407.15		2,829,953.00
	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	6,784.54	10,176.81		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	85,136.00	54,365.55	81,548.33	*	70,626.00
	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	90,136.00	61,150.09	91,725.14		75,626.00
	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	2,822,989.00	1,856,088.19	2,801,132.29		2,905,579.00
	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		2,000.00
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	21,000.00	15,672.83	20,897.11		32,000.00
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	230,014.00	241,651.00	241,651.00	*	253,734.00
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	140,156.25	140,156.25		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	0.00	0.00		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	8,000.00	18,075.19	27,112.79		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	406,014.00	415,555.27	429,817.15		446,234.00
	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	3,229,003.00	2,271,643.46	3,230,949.43		3,351,813.00

Crestline Village Water District
Budget Worksheet

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	2018-19			2019-20	
		Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Budget	8 Months Totals	Projected Totals	Proposed Budget
	EXPENSES															
511000	SOURCE OF SUPPLY EXPENSES															
	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	69,375.00	44,117.43	66,176.15	*	70,147.00
512000	MAINT. OF STRUCTURES & IMPROVE.	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	11,545.00	1,278.63	1,917.95	*	2,033.00
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	324,478.98	486,718.47		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	455,920.00	369,875.04	554,812.56		447,180.00
	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	7,672.00	424.54	636.81	*	15,675.00
522200	MAINT & REPAIRS/STRUCT & IMPROV	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	7,266.00	963.67	1,445.51	*	1,532.00
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	46,000.00	24,381.69	36,572.54		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	60,938.00	25,769.90	38,654.85		87,207.00
	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	5,055.97	7,583.96		8,500.00
532100	MAINT & REPAIRS/BLDGS & GROUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00		3,000.00
532200	MAINT & REPAIRS/FIXTURES,EQUIPT	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	4,399.30	6,598.95		5,000.00
	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	9,455.27	14,182.91		16,500.00
	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	28,761.00	23,041.80	34,562.70	*	36,636.00
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	43,206.00	44,274.17	66,411.26	*	75,396.00
542300	LOCATING MAINS	5,770.32	5,707.45	5,707.45	8,893.93	6,889.62	9,294.20	15,645.11	11,889.68	17,156.11	14,569.00	14,569.00	9,415.47	14,123.21	*	14,971.00
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	33,944.00	32,402.73	48,604.10	*	55,020.00
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	37,827.00	41,766.63	62,649.95	*	66,409.00
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	6,085.76	9,128.64		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	136.39	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	13,755.68	20,633.52		26,706.00
	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	208,667.00	170,878.63	261,113.36		298,792.00
	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	4,283.18	6,424.77		8,500.00
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	29,420.00	21,363.08	32,044.62	*	33,967.00
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	40,920.00	25,646.26	38,469.39		45,467.00
	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	258,841.31	373,881.89		444,734.00
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	117,342.00	73,046.37	105,511.42		116,063.00
	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	562,076.00	331,887.68	479,393.32		560,797.00

Crestline Village Water District
Budget Worksheet

G/L ACCT NO.	DESCRIPTION	2008-09 Actual Totals	2009-10 Actual Totals	2010-11 Actual Totals	2011-12 Actual Totals	2012-13 Actual Totals	2013-14 Actual Totals	2014-15 Actual Totals	2015-16 Actual Totals	2017-18 Actual Totals	2018-19 Actual Totals	2018-19			2019-20 Proposed Budget	
												Budget	8 Months Totals	Projected Totals		
562110	OFFICE & OTHER EXPENSES															
	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	5,043.00	4,959.71	7,439.57	*	7,886.00
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	9,882.00	7,193.22	10,789.83	*	11,437.00
562130	ALARM SERVICE	465.57	632.04	814.10	509.76	702.94	738.04	781.30	820.78	855.82	1,028.00	1,028.00	705.33	1,058.00	*	1,121.00
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	26,605.00	13,571.68	20,357.52	*	21,579.00
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	26,910.00	12,218.73	18,328.10	*	19,428.00
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	34,449.00	20,492.36	30,738.54	*	32,583.00
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	2,599.38	3,899.07		8,500.00
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	20,000.00	18,316.36	27,474.54		32,474.54
	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	132,417.00	80,056.77	120,085.16		135,008.54
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	44,071.51	66,107.27		45,000.00
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	3,431.00	2,862.96	4,294.44	*	4,552.00
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	15,693.00	3,395.70	5,093.55	*	5,399.00
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	90.52	135.78		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	0.00	0.00		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	21,100.00	11,676.78	17,515.17		30,000.00
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	143,707.00	66,297.27	99,445.91		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	613.35	920.03		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	367,348.00	209,064.86	313,597.29		375,959.54
563100	INSURANCE EXPENSES															
	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	27,515.32	27,515.32		47,000.00
563200	WORKMENS COMPENSATION INSURANC	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	20,990.00	20,990.00		24,290.00
	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	48,505.32	48,505.32		71,290.00
564200	EMPLOYEES BENEFITS EXPENSES															
	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	102,936.00	68,624.00	99,123.56	*	109,036.00
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	48,096.00	36,043.11	36,043.11	*	39,647.00
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	381,220.00	257,493.70	386,240.55	*	424,865.00
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	32,307.00	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	373,783.00	172,659.17	258,988.76	*	284,888.00
	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	938,342.00	543,776.77	794,338.36		873,773.00
567100	GENERAL PLANT EXPENSES															
	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	45,000.00	30,248.15	45,372.23		47,872.23
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	0.00	0.00		2,000.00
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	44,144.00	33,252.93	49,879.40	*	52,872.00
	TOTAL MAINTENANCE OF GEN PLANT	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	91,144.00	63,501.08	95,251.62		102,744.23

Crestline Village Water District
Budget Worksheet

G/L ACCT NO.	DESCRIPTION	2008-09 Actual Totals	2009-10 Actual Totals	2010-11 Actual Totals	2011-12 Actual Totals	2012-13 Actual Totals	2013-14 Actual Totals	2014-15 Actual Totals	2015-16 Actual Totals	2017-18 Actual Totals	2018-19 Actual Totals	2018-19			2019-20 Proposed Budget
												Budget	8 Months Totals	Projected Totals	
568100	OTHER ADMIN & GENERAL EXPENSES	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	8,000.00	5,298.59	5,798.59	9,000.00
568200	DIRECTORS FEES	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	272.84	409.26	1,000.00
	COLLECTION & HANDLING CHARGES														
	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	9,000.00	5,571.43	6,207.85	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	2,822,145.00	1,803,932.24	2,644,526.82	2,889,709.77
	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	844.00	52,155.95	156,605.47	15,869.23
	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	406,858.00	467,711.22	586,422.61	462,103.24

* Standard Increase applied to Proposed budget