



Memo

To: Board of Directors
From: Larrie Ann Davis
Date: March 16, 2018
Subject: 2018-19 Proposed Cash Budget

Attached is the Proposed Cash Budget for fiscal year 2018-19. Following are some discussion points about the proposed budget:

1. **PURCHASED WATER:** The total current year purchases are expected to be \$349,000. With the rainfall we received this year, we are expecting the figure for Purchased Water to be slightly higher. In this first draft we used the figure of \$450,000 but believe it will be more in the area of \$390,000.
2. The major Discretionary Appropriations for the coming year are as follows:
 - **Mainline Replacement:** \$150,000 was budgeted in the 2017-18 fiscal year for about 2,500 lf of mains. To date the District has spent approximately \$35,000 on this project and is carrying forward the remaining \$115,000 for completion of the project in 2018-19.
 - **Storage Tank Work**
 - * **Zurich Tank Access Road:** We have budgeted \$15,000 for the paving of the access road from Old Mill Road to the Zurich Tank site.
 - * **Seven Source Meters** need to be replaced at various tanks sites. These meters are approximately \$1,000 each, installed.
 - **Well Exploration and Development:** We have budgeted \$50,000 which includes \$25,000 for the completion of the Electra Vertical Well site. An additional \$25,000 is budgeted for additional well exploration.
 - **Vehicle Replacement**
 - * The Board approved the purchase of one new Ford F250 Super Duty 4x4 during this fiscal year. The vehicle has been ordered but will not be delivered until May 2018. This budget item has been moved forward to the 2018-19 budget.
 - * We have budgeted \$125,000 for the replacement of the Case backhoe.
 - * We have budgeted \$25,000 for leak detection equipment.
 - **Office and Maintenance Facility:** We have budgeted \$60,000 for the completion of the office

remodel/update. Approximately \$25,000 will be needed to update the offices, computer room and bill printing rooms, the counter space upstairs and the Field Supervisor's office. \$35,000 has been budgeted for emergency preparedness supplies.

- Office Equipment: We have budgeted \$105,000 in this area. The new Incode 10 Software purchase price of \$130,000 was split between two fiscal years with the remainder to be paid in the 2018-19 budget year. \$15,000 of the remaining funds is to be used for replacement of the District's current telephone system. \$30,000 is budgeted for enhancements to current equipment and the purchase of miscellaneous equipment.
3. The total District reserves are estimated to be \$1,958,595 or 69.8% of the Operating Budget. The Reserve for Future Improvements is \$249,745 or 8.9% of the Operating Budget. The Contingency is estimated to be \$816,141 or 29.1% of the Operating Budget. The Reserve for Purchased Water will be \$592,709 or 21.1% of the Operating Budget.

**Crestline Village Water District
Cash Budget
Fiscal Year 2018-19**

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| | | |
|-----------------------------------|------------------|----------------|
| Reserve Carryover from Prior Year | | \$1,684,166 |
| Operating Revenues | \$3,296,958 | |
| Operating Expenses | <u>2,806,043</u> | |
| Net Income from Operations | <u>490,915</u> | |
| Non-Operating Income | <u>415,514</u> | |
| Cash Reserves from Current Year | | <u>906,429</u> |
| Available Cash Reserves | | \$2,590,595 |

| | | |
|---------------------------------------|---------------|----------------|
| Discretionary Appropriations | | |
| Inventory | 30,000 | |
| Mainline Replacement / Extensions | | |
| Lakeview - Approx. 2,500 LF @ \$60.00 | 115,000 | |
| Storage Tank Work | | |
| Zurich Tanks - Access Road Paving | 15,000 | |
| Replace Source Meters (7) | 7,000 | |
| Well Development | | |
| Electra Vertical | 25,000 | |
| Exploration | 25,000 | |
| Other Improvements | 20,000 | |
| Field Equipment | | |
| Vehicle Replacement | | |
| F250 Super Duty 4x4 (1) | 55,000 | |
| Backhoe | 125,000 | |
| Leak Detection Equipment | 25,000 | |
| General | 15,000 | |
| Office & Maintenance Facility | | |
| Office Update/Remodel | 25,000 | |
| Emergency Preparedness | 35,000 | |
| General | 5,000 | |
| Office Equipment | | |
| General | 5,000 | |
| Billing Software | 65,000 | |
| Telephone System Replacement | 15,000 | |
| Office Computer Equipment | <u>25,000</u> | <u>632,000</u> |

| | | | |
|--|-------|----------------|-------------------|
| Reserves (% of Operating Exp.) | 69.8% | | \$1,958,595 |
| Committed Reserves (% of Operating Expenses) | | | |
| Reserve for Purchased Water | 21.1% | 592,709 | |
| Reserve for Future Improvements | 8.9% | 249,745 | |
| Contingency | 29.1% | 816,141 | |
| Minimum Emergency Reserve | 10.7% | <u>300,000</u> | <u>1,958,595</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 2018-19

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| Reserve for Purchased Water | | | |
|--|---------|--------|------------------|
| Reserve Carryover from Prior Year | | | \$541,687 |
| Base Annual Target Cost for Purchased Water | 400,000 | | |
| Less: Estimated Excess/Overage Current Year | 348,978 | 51,022 | |
| Calculated Change to Reserve for Purchased Water | | 51,022 | |
| Increase/(Decrease) to Reserve for Purchased Water | | | 51,022 |
| Projected Reserve for Purchased Water (Maximum \$700,000) | | | \$592,709 |

| Target Net Income from Operations (Including Non-Cash Items) | | | |
|---|--|----------|------------------|
| Estimated Depreciation for Fiscal Year | | 621,549 | |
| Increase/(Decrease) to Reserve for Purchased Water | | 51,022 | |
| Target Net Income from Operations for Fiscal Year | | | 672,571 |
| Projected Net Income from Operations with NO Rate Increase | | | 490,915 |
| Amount to Achieve Target Net Income from Operations | | | 181,656 |
| Amount Available from Non-Operating Income to Meet Target | | | |
| Non-Operating Income | | 415,514 | |
| Less: Debt Service | | 0 | |
| Net Available from Non-Operating Income | | | 415,514 |
| Amount to Achieve Target Income (Negative exceeds target) | | | (233,858) |
| Change in Monthly Water Bill to Achieve Increase | | Services | |
| All Accounts | | 4,950 | \$0.00 |

| 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 | 51,022 | 592,709 |

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 | | | 2018-19 |
|--------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|---------------------|---------------------|
| | | 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 |
| | 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 | 2,538,503.00 | 1,975,809.49 | 2,370,971.39 | * 2,947,248.00 |
| 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 | 249,239.00 | 185,765.09 | 239,918.11 | * 251,914.00 |
| 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 | 5,704.28 | 6,845.14 | 8,000.00 |
| | 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 | 2,795,742.00 | 2,167,278.86 | 2,617,734.63 | 3,207,162.00 |
| | 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 | 4,500.00 | 6,465.00 | 7,758.00 | 4,500.00 |
| 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 | 80,609.00 | 67,695.17 | 81,234.20 | * 85,296.00 |
| | 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 | 85,109.00 | 74,160.17 | 88,992.20 | 89,796.00 |
| | 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 | 2,880,851.00 | 2,241,439.03 | 2,706,726.84 | 3,296,958.00 |
| | 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 | 4,000.00 | 4,000.00 | 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 | 9,500.00 | 12,676.67 | 16,902.23 | 16,500.00 |
| 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 | 232,807.00 | 229,536.87 | 229,536.87 | * 241,014.00 |
| 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 | 140,456.25 | 140,456.25 | 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 | 1,670.00 | 2,004.00 | 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 | 11,658.00 | 12,818.05 | 15,381.66 | 13,000.00 |
| | 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 | 400,965.00 | 401,157.84 | 408,281.01 | 415,514.00 |
| | 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 | 3,281,816.00 | 2,642,596.87 | 3,115,007.85 | 3,712,472.00 |

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 | | | 2018-19 |
|--------------------|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------|---------------------|---------------------|
| | | 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 |
| | 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 | 73,442.00 | 54,072.26 | 64,886.71 | * 68,780.00 |
| 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 | 10,144.00 | 62,736.52 | 75,283.82 | * 14,801.00 |
| 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 | 300,000.00 | 290,815.29 | 348,978.35 | 390,000.00 |
| | 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 | 383,586.00 | 407,624.07 | 489,148.88 | 473,581.00 |
| | 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 | 5,790.00 | 3,569.14 | 4,282.97 | * 4,540.00 |
| 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 | 22,297.00 | 5,976.27 | 7,171.52 | * 7,602.00 |
| 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 | 45,000.00 | 38,223.81 | 45,868.57 | 56,000.00 |
| | 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 | 73,087.00 | 47,769.22 | 57,323.06 | 68,142.00 |
| | 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 | 6,627.00 | 6,521.19 | 7,825.43 | 8,000.00 |
| 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 | 12.44 | 14.93 | 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 | 8,345.64 | 10,014.77 | 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 | 14,627.00 | 14,879.27 | 17,855.12 | 16,000.00 |
| | 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 | 14,466.00 | 24,454.28 | 29,345.14 | * 31,106.00 |
| 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 | 21,946.00 | 37,028.07 | 44,433.68 | * 47,100.00 |
| 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 | 17,108.00 | 11,188.52 | 13,426.22 | * 14,232.00 |
| 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 | 30,103.00 | 27,469.56 | 32,963.47 | * 34,941.00 |
| 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 | 39,710.00 | 31,229.81 | 37,475.77 | * 39,724.00 |
| 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 | 32,559.00 | 8,445.34 | 10,134.41 | 32,559.00 |
| 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 | 1,605.77 | 1,926.92 | 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 | 9,227.63 | 11,073.16 | 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 | 187,598.00 | 150,648.98 | 180,778.78 | 231,368.00 |
| | 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 | 10,651.27 | 4,946.45 | 5,935.74 | 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 | 36,289.00 | 21,926.99 | 26,312.39 | * 27,891.00 |
| 558000 | UNCOLLECTIBLE ACCOUNTS W/O | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40.79 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 46,940.27 | 26,873.44 | 32,248.13 | 39,391.00 |
| | 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 | 440,700.00 | 347,702.73 | 410,921.41 | 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 | 113,808.00 | 82,299.07 | 97,262.54 | * 113,898.00 |
| | 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 | 554,508.00 | 430,001.80 | 508,183.95 | 558,632.00 |

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 | | | 2018-19 | |
|--------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------|---------------------|---------------------|--------------------|
| | | 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 | 4,175.00 | 4,193.13 | 5,031.76 | * | 5,334.00 |
| 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 | 7,506.00 | 7,285.40 | 8,742.48 | * | 9,267.00 |
| 562130 | ALARM SERVICE | 465.57 | 632.04 | 814.10 | 509.76 | 702.94 | 738.04 | 781.30 | 820.78 | 855.82 | 737.00 | 888.82 | 1,066.58 | * | 1,131.00 |
| 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 | 23,987.00 | 20,826.65 | 24,991.98 | * | 26,491.00 |
| 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 | 38,282.00 | 23,171.22 | 27,805.46 | * | 29,474.00 |
| 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 | 34,893.00 | 27,336.24 | 32,803.49 | * | 34,772.00 |
| 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 | 5,000.00 | 10,647.53 | 12,777.04 | | 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 | 15,452.35 | 18,542.82 | | 20,000.00 |
| | 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 | 134,580.00 | 109,801.34 | 131,761.61 | | 136,469.00 |
| 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 | 36,843.83 | 44,212.60 | | 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 | 3,245.00 | 2,967.17 | 3,560.60 | * | 3,774.00 |
| 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 | 6,219.00 | 11,985.60 | 14,382.72 | * | 15,246.00 |
| 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 | 895.03 | 1,074.04 | | 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 | | 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 | 19,100.00 | 15,632.72 | 18,759.26 | | 21,100.00 |
| 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 | 120,000.00 | 84,041.73 | 100,850.08 | | 145,000.00 |
| 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 | 956.48 | 1,147.78 | | 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 | 334,144.00 | 263,123.90 | 315,748.68 | | 372,589.00 |
| | 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 | 31,000.00 | 35,945.00 | 35,945.00 | | 36,000.00 |
| 563200 | WORKMENS COMPENSATION INSURANCE | 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 | 23,683.19 | 23,683.19 | | 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 | 55,290.00 | 59,628.19 | 59,628.19 | | 60,290.00 |
| | 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 | 95,163.00 | 77,110.05 | 91,130.06 | * | 106,598.00 |
| 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 | 40,282.00 | 35,939.52 | 35,939.52 | * | 48,096.00 |
| 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 | 383,555.00 | 305,877.43 | 367,052.92 | * | 399,076.00 |
| 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 | 20,672.00 | 13,359.13 | 19,812.17 | * | 31,001.00 |
| 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 | 356,472.00 | 294,945.17 | 353,934.20 | * | 376,170.00 |
| | 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 | 896,144.00 | 727,231.30 | 867,868.87 | | 960,941.00 |
| | 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 | 31,000.00 | 74,860.85 | 89,833.02 | | 31,000.00 |
| 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 | 388.12 | 205.54 | 246.65 | | 2,500.00 |
| 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 | 48,983.00 | 36,642.05 | 43,970.46 | * | 46,609.00 |
| | 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 | 80,371.12 | 111,708.44 | 134,050.13 | | 80,109.00 |

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 | | | 2018-19 |
|--------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|---------------------|---------------------|
| | | 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 |
| 568100 | OTHER ADMIN & GENERAL EXPENSES | | | | | | | | | | | | | |
| | 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 | 5,700.00 | 6,200.00 | 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 | 373.10 | 447.72 | 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 | 6,073.10 | 6,647.72 | 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 | 2,635,295.39 | 2,245,561.71 | 2,669,481.51 | 2,871,043.00 |
| | 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) | 245,555.61 | (4,122.68) | 37,245.32 | 425,915.00 |
| | 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 | 646,520.61 | 397,035.16 | 445,526.33 | 841,429.00 |

* Standard Increase applied to Proposed budget