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To: Board of Directors
From: Karl B. Drew and Larrie Ann Davis
Date: April 17, 2015
Subject: 2015-16 Revised Proposed Cash Budget

Attached is the Revised Proposed Cash Budget for fiscal year 2015-16. Following are some discussion points about the revised proposed budget:

1. **PURCHASED WATER:** With the less than normal rainfall experienced this winter we are projecting that we will need to purchase water during the upcoming fiscal year. The total current year purchases are expected to be \$500,500. The budgeted figure for Purchased Water in 2015-16 is \$517,700.
2. At this point, Crestline-Lake Arrowhead Water Agency has no plans to increase rates.
3. The major Discretionary Appropriations for the coming year are as follows:
 - **Mainline Replacement:** \$150,000 is budgeted for about 2,500 lf of mains. This includes the replacement of the 2" steel line that is a back-loop line between Lakeview and Crest Forest Drives. We have added Inventory as a separate line item, with a budgeted amount of \$30,000.
 - **Storage Tank Work:**
 - \$364,500 is budgeted for the new Zurich III Tank
 - \$96,520 is budgeted for engineering and inspection of the new Zurich III Tank.
 - \$100,000 is budgeted for the District Force Account work on the new Zurich III Tank.
 - **Well Development and Exploration:** \$225,000 is budgeted for the development of two (2) wells.
 - **Upgrade Telemetry Equipment and Radios:** Current telemetry equipment is 14 years old and in need of updating.
 - **Office and Maintenance Facility:**
 - \$20,000 is budgeted for on-line payment processing.
 - \$15,000 is budgeted for new office partitions.
 - \$20,000 is budgeted for Board Room updates including new furniture and carpet.

- \$45,000 is budgeted for new water billing software.
4. The total District reserves are estimated to be \$1,235,893 or 47.3% of the Operating Budget and is broken down as follows:
- Reserve for Purchased Water estimated to be \$569,300 or 21.8%
 - Reserve for Future Improvements estimated to be \$105,235 or 4.0%
 - Contingency estimated to be \$261,358 or 10%
 - Minimum Emergency Cash Reserve estimated to be \$300,000 or 11.5%
5. No rate increase is currently planned.

Crestline Village Water District
Cash Budget
Fiscal Year 2015-16

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| | | | |
|--|-------|------------------|-------------------|
| Reserve Carryover from Prior Year | | | \$2,244,952 |
| Operating Revenues | | \$2,359,971 | |
| Operating Expenses | | <u>2,613,580</u> | |
| Net Income from Operations | | <u>(253,609)</u> | |
| Non-Operating Income | | <u>365,570</u> | |
| Cash Reserves from Current Year | | | <u>111,961</u> |
| Available Cash Reserves | | | \$2,356,913 |
| Discretionary Appropriations | | | |
| Inventory | | 30,000 | |
| Mainline Replacement / Extensions | | | |
| Lakeview - Approx. 2,500 LF @ \$60.00 | | 150,000 | |
| Storage Tank Work | | | |
| Zurich III - New 0.20 MG Tank | | 364,500 | |
| Zurich III - Engineering/Inspection | | 96,520 | |
| Zurich III - District Force Account Work | | 100,000 | |
| Well Development | | | |
| Valle Vertical | | 100,000 | |
| Electra Vertical | | 100,000 | |
| Exploration | | 25,000 | |
| Upgrade Telemetry Equipment | | 25,000 | |
| Other Improvements | | 20,000 | |
| Field Equipment | | | |
| Vehicle Replacement | | 0 | |
| General | | 15,000 | |
| Office & Maintenance Facility | | | |
| On-Line Payment Processing | | 20,000 | |
| Office Partitions | | 15,000 | |
| Board Room Update | | 20,000 | |
| General | | 5,000 | |
| Office Equipment | | | |
| General | | 5,000 | |
| Billing Software | | 45,000 | |
| Office Computer Equipment | | <u>15,000</u> | <u>1,121,020</u> |
| Reserves (% of Operating Exp.) | 47.3% | | \$1,235,893 |
| Committed Reserves | | | |
| Reserve for Purchased Water | 21.8% | 569,300 | |
| Reserve for Future Improvements | 4.0% | 105,235 | |
| Contingency | 10.0% | 261,358 | |
| Minimum Emergency Cash Reserve | 11.5% | <u>300,000</u> | <u>1,235,893</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 2015-16

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| Reserve for Purchased Water | | | |
|--|---------|-----------|------------------|
| Reserve Carryover from Prior Year | | | \$669,800 |
| Base Annual Target Cost for Purchased Water | 400,000 | | |
| Less: Estimated Excess/Overage Current Year | 500,500 | (100,500) | |
| Calculated Change to Reserve for Purchased Water | | (100,500) | |
| Increase/(Decrease) to Reserve for Purchased Water | | | (100,500) |
| Projected Reserve for Purchased Water (Maximum \$700,000) | | | \$569,300 |

| Target Net Income from Operations (Including Non-Cash Items) | | | |
|---|--|-----------|----------------|
| Estimated Depreciation for Fiscal Year | | 596,000 | |
| Increase/(Decrease) to Reserve for Purchased Water | | (100,500) | |
| Target Net Income from Operations for Fiscal Year | | | 495,500 |
| Projected Net Income from Operations with NO Rate Increase | | | (253,609) |
| Amount to Achieve Target Net Income from Operations | | | 749,109 |
| Amount Available from Non-Operating Income to Meet Target | | | |
| Non-Operating Income | | 365,570 | |
| Less: Debt Service | | 0 | |
| Net Available from Non-Operating Income | | | 365,570 |
| Amount to Achieve Target Income (Negative exceeds target) | | | 383,539 |
| Change in Monthly Charge to Achieve Increase | | Services | |
| All Accounts | | 4,944 | \$6.46 |

| 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 | (30,200) | 669,800 |
| 2014-15 | 669,800 | (100,500) | 569,300 |

Crestline Village Water District
Budget Worksheet

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| G/L ACCT NO. | DESCRIPTION | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | | | 2015-16 |
|--------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|---------------------|---------------------|--------------------|
| | | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Budget | 11 Months Totals | Projected Totals | Proposed Budget |
| | REVENUES | | | | | | | | | | | | |
| | OPERATING REVENUES | | | | | | | | | | | | |
| | WATER SALES | | | | | | | | | | | | |
| 411000 | RESIDENTIAL WATER SALES | 2,514,290.91 | 2,458,751.01 | 2,377,403.24 | 2,308,939.84 | 2,226,536.00 | 2,167,089.88 | 2,217,972.04 | 2,079,554.94 | 2,249,958.00 | 1,767,744.94 | 1,928,449.03 | * 2,005,587.00 |
| 412000 | BUSINESS WATER SALES | 292,854.93 | 282,616.65 | 257,338.13 | 252,836.97 | 246,798.00 | 243,550.69 | 276,990.26 | 255,992.47 | 374,358.00 | 218,515.18 | 255,380.20 | * 265,595.00 |
| 417000 | OTHER WATER SALES | 27,381.59 | 1,386.00 | 14,638.96 | 14,391.32 | 4,979.00 | 503.40 | 2,152.00 | 2,656.08 | 3,000.00 | 4,589.65 | 5,006.89 | 4,000.00 |
| | TOTAL WATER SALES | 2,834,527.43 | 2,742,753.66 | 2,649,380.33 | 2,576,168.13 | 2,478,313.00 | 2,411,143.97 | 2,497,114.30 | 2,338,203.49 | 2,627,316.00 | 1,990,849.77 | 2,188,836.11 | 2,275,182.00 |
| | WATER SERVICES | | | | | | | | | | | | |
| 423100 | TAPS & CONNECTION CHARGES | 44,879.24 | 36,140.00 | 21,072.83 | 21,292.65 | 0.00 | 4,765.00 | 2,080.00 | 9,530.00 | 6,240.00 | 11,360.00 | 12,392.73 | 6,240.00 |
| 423200 | SHUT-OFF & TURN-ON CHARGES | 96,624.25 | 92,083.31 | 98,653.64 | 93,303.44 | 93,541.00 | 86,240.67 | 84,737.89 | 80,696.19 | 92,831.00 | 69,233.46 | 75,527.41 | * 78,549.00 |
| | TOTAL WATER SERVICES | 141,503.49 | 128,223.31 | 119,726.47 | 114,596.09 | 93,541.00 | 91,005.67 | 86,817.89 | 90,226.19 | 99,071.00 | 80,593.46 | 87,920.14 | 84,789.00 |
| | TOTAL OPERATING REVENUES | 2,976,030.92 | 2,870,976.97 | 2,769,106.80 | 2,690,764.22 | 2,571,854.00 | 2,502,149.64 | 2,583,932.19 | 2,428,429.68 | 2,726,387.00 | 2,071,443.23 | 2,276,756.25 | 2,359,971.00 |
| | NON-OPERATING REVENUES | | | | | | | | | | | | |
| 491000 | REVENUE FROM LEASES | 900.00 | 225.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,040.00 | 0.00 | 0.00 | * 0.00 |
| 492000 | INTEREST REVENUES | 106,678.26 | 118,331.45 | 70,775.08 | 28,241.33 | 14,643.00 | 8,125.62 | 6,893.07 | 7,392.50 | 4,344.00 | 5,988.32 | 7,984.43 | 6,000.00 |
| 493100 | TAXES REVENUE | 228,950.46 | 236,112.29 | 240,907.37 | 221,320.14 | 213,389.00 | 206,638.91 | 206,340.09 | 208,087.35 | 210,398.00 | 199,586.68 | 199,586.68 | * 207,570.00 |
| 493200 | AVAILABILITY ASSESSMENTS | 182,264.28 | 152,840.82 | 150,005.66 | 149,236.25 | 148,434.00 | 149,005.19 | 147,479.23 | 147,594.72 | 142,000.00 | 142,457.25 | 142,457.25 | 142,000.00 |
| 495250 | CONTRIBUTIONS IN AID RECEIVED | 176,188.44 | 43,750.00 | 19,149.83 | 18,240.00 | 11,557.00 | 21,596.25 | 3,010.00 | 4,560.00 | 4,560.00 | 10,640.00 | 11,607.27 | 5,000.00 |
| 495900 | MISCELLANEOUS REVENUES | 11,992.19 | 19,104.70 | 8,157.74 | 2,187.49 | 3,728.00 | 5,471.43 | 8,398.22 | 19,460.61 | 5,000.00 | 15,610.73 | 17,029.89 | 5,000.00 |
| | TOTAL NON-OPERATING REVENUES | 706,973.63 | 570,364.26 | 488,995.68 | 419,225.21 | 391,751.00 | 390,837.40 | 372,120.61 | 388,095.18 | 367,342.00 | 374,282.98 | 378,665.52 | 365,570.00 |
| | TOTAL REVENUES | 3,683,004.55 | 3,441,341.23 | 3,258,102.48 | 3,109,989.43 | 2,963,605.00 | 2,892,987.04 | 2,956,052.80 | 2,816,524.86 | 3,093,729.00 | 2,445,726.21 | 2,655,421.77 | 2,725,541.00 |

Crestline Village Water District
Budget Worksheet

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| G/L ACCT NO. | DESCRIPTION | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | | | 2015-16 |
|--------------------|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------|---------------------|---------------------|--------------------|
| | | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Budget | 11 Months Totals | Projected Totals | Proposed Budget |
| | EXPENSES | | | | | | | | | | | | |
| | SOURCE OF SUPPLY EXPENSES | | | | | | | | | | | | |
| 511000 | SUPERVISION, LABOR & EXPENSE | 63,038.37 | 79,525.48 | 66,672.45 | 66,721.90 | 101,472.00 | 62,218.82 | 68,692.27 | 66,918.23 | 72,128.00 | 64,761.87 | 70,649.31 | * 74,888.00 |
| 512000 | MAINT. OF STRUCTURES & IMPROVE. | 12,985.26 | 12,192.37 | 2,528.18 | 10,952.66 | 8,352.00 | 8,948.79 | 8,429.00 | 3,687.84 | 3,471.00 | 5,589.66 | 6,097.81 | * 6,464.00 |
| 513000 | PURCHASED WATER | 377,847.59 | 501,964.72 | 360,719.61 | 385,747.89 | 230,366.00 | 156,244.10 | 269,691.70 | 430,221.15 | 400,000.00 | 458,776.34 | 500,483.28 | 517,713.00 |
| | TOTAL SOURCE OF SUPPLY | 453,871.22 | 593,682.57 | 429,920.24 | 463,422.45 | 340,190.00 | 227,411.71 | 346,812.97 | 500,827.22 | 475,599.00 | 529,127.87 | 577,230.40 | 599,065.00 |
| | PUMPING EXPENSES | | | | | | | | | | | | |
| 522100 | MAINT & REPAIRS TO EQUIPMENT | 2,982.63 | 7,291.22 | 12,740.94 | 9,831.66 | 7,520.33 | 4,343.33 | 12,034.06 | 3,054.36 | 3,828.00 | 5,411.09 | 5,903.01 | * 6,257.00 |
| 522200 | MAINT & REPAIRS/STRUCT & IMPROV | 2,763.52 | 2,772.77 | 1,994.94 | 3,716.96 | 6,665.67 | 4,322.18 | 14,236.51 | 3,912.81 | 4,493.00 | 8,491.84 | 9,263.83 | * 9,820.00 |
| 523000 | FUEL OR POWER PURCHASED | 72,490.96 | 57,066.28 | 64,987.54 | 60,946.84 | 71,904.00 | 70,644.29 | 67,048.48 | 59,257.30 | 55,000.00 | 53,785.09 | 58,674.64 | 60,000.00 |
| | TOTAL PUMPING EXPENSES | 78,237.11 | 67,130.27 | 79,723.42 | 74,495.46 | 86,090.00 | 79,309.80 | 93,319.05 | 66,224.47 | 63,321.00 | 67,688.02 | 73,841.48 | 76,077.00 |
| | WATER TREATMENT EXPENSES | | | | | | | | | | | | |
| 531000 | SUPERVISION, LABOR & EXPENSE | 3,620.78 | 11,374.34 | 12,198.56 | 17,022.06 | 21,907.00 | 26,704.81 | 18,908.17 | 14,320.27 | 17,800.00 | 13,387.89 | 14,604.97 | * 15,481.00 |
| 532100 | MAINT & REPAIRS/BLDGS & GROUNDS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,097.16 | 2,287.81 | 3,000.00 |
| 532200 | MAINT & REPAIRS/FIXTURES,EQUIPT | 2,928.32 | 14,059.10 | 3,497.20 | 3,443.38 | 7,097.00 | 2,805.42 | 3,611.37 | 4,808.79 | 5,971.00 | 0.00 | 0.00 | 2,000.00 |
| | TOTAL WATER TREATMENT EXPENSES | 6,549.10 | 25,433.44 | 15,695.76 | 20,465.44 | 29,004.00 | 29,510.23 | 22,519.54 | 19,129.06 | 23,771.00 | 15,485.05 | 16,892.78 | 20,481.00 |
| | TRANSMISSION & DISTRIB EXPENSES | | | | | | | | | | | | |
| 542100 | STREET & ROAD MAINTENANCE | 12,060.66 | 13,418.81 | 10,334.21 | 13,138.76 | 13,138.76 | 5,194.89 | 19,792.60 | 8,656.19 | 8,773.00 | 10,941.86 | 11,936.57 | * 12,653.00 |
| 542200 | MAINT & REPAIRS TO T&D MAINS | 42,527.04 | 30,929.23 | 30,181.41 | 49,497.84 | 49,497.84 | 32,256.46 | 42,317.76 | 57,768.71 | 54,916.00 | 26,964.99 | 29,416.35 | * 31,181.00 |
| 542300 | LOCATING MAINS | 7,164.16 | 6,745.32 | 5,770.32 | 5,707.45 | 5,707.45 | 8,893.93 | 8,689.62 | 9,294.20 | 10,618.00 | 13,718.72 | 14,965.88 | * 15,864.00 |
| 542400 | MAINT & REPAIRS TO RES & TANKS | 14,141.25 | 29,768.76 | 40,990.74 | 42,803.48 | 42,803.48 | 21,670.02 | 23,660.06 | 31,863.79 | 39,924.00 | 31,429.93 | 34,287.20 | * 36,344.00 |
| 542500 | MAINT & REPAIRS TO SERVICES | 24,472.49 | 34,542.22 | 37,043.35 | 34,058.18 | 34,058.18 | 63,245.80 | 32,299.38 | 29,356.38 | 27,875.00 | 36,200.47 | 39,491.42 | * 41,861.00 |
| 542600 | MAINT & REPAIRS TO HYDRANTS | 11,524.92 | 21,845.49 | 30,752.04 | 14,603.94 | 14,603.94 | 3,047.65 | 43,392.89 | 34,274.12 | 20,000.00 | 20,834.24 | 22,728.26 | 21,250.00 |
| 542700 | MAINT & REPAIRS TO METERS, SHOP | 377.77 | 811.12 | 954.27 | 2,966.45 | 2,966.45 | 222.65 | 60.99 | 479.59 | 1,417.00 | 672.28 | 733.40 | 800.00 |
| 542800 | MAINT & REPAIRS TO METERS, FIELD | 9,969.78 | 12,816.99 | 14,074.71 | 18,726.08 | 18,726.08 | 10,072.92 | (337.78) | 23,886.84 | 10,000.00 | 15,866.69 | 17,309.12 | 17,309.00 |
| | TRANSMISSION & DISTRIB. EXP. | 122,238.07 | 150,877.94 | 170,101.05 | 181,502.18 | 181,502.18 | 144,604.32 | 169,875.52 | 195,579.82 | 173,523.00 | 156,629.18 | 170,868.20 | 177,262.00 |
| | CUSTOMER ACCOUNTS EXPENSES | | | | | | | | | | | | |
| 551000 | METER READING | 26,317.06 | 22,481.28 | 25,771.97 | 29,248.17 | 17,040.24 | 10,136.42 | 1,085.93 | 832.11 | 1,058.00 | 111.50 | 121.64 | 500.00 |
| 552000 | SERVICE CALLS | 34,071.00 | 30,044.50 | 34,880.55 | 32,314.96 | 36,361.76 | 34,389.98 | 40,104.91 | 32,179.36 | 38,306.00 | 27,706.21 | 30,224.96 | * 32,038.00 |
| 558000 | UNCOLLECTIBLE ACCOUNTS W/O | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40.79 | 0.00 | 0.00 | 0.00 | 0.00 |
| | CUSTOMER ACCOUNTS EXPENSES | 60,388.06 | 52,525.78 | 60,652.52 | 61,563.13 | 53,402.00 | 44,526.40 | 41,190.84 | 33,052.26 | 39,364.00 | 27,817.71 | 30,346.59 | 32,538.00 |
| | ADMINISTRATIVE & GENERAL EXP. | | | | | | | | | | | | |
| 561000 | ADMIN & GENERAL WAGES | 272,606.36 | 242,982.02 | 240,103.39 | 230,529.89 | 247,597.72 | 253,029.87 | 270,951.01 | 267,871.79 | 296,527.00 | 238,406.08 | 269,502.53 | * 285,673.00 |
| 561500 | ADMIN & GENERAL WAGES - FIELD | 87,875.75 | 106,634.75 | 103,569.29 | 105,537.95 | 112,438.13 | 121,107.65 | 103,091.83 | 105,305.27 | 116,842.00 | 89,685.18 | 101,383.25 | * 107,466.00 |
| | ADMIN WAGES | 360,482.11 | 349,616.77 | 343,672.68 | 336,067.84 | 360,035.85 | 374,137.52 | 374,042.84 | 373,177.06 | 413,369.00 | 328,091.26 | 370,885.77 | 393,139.00 |

Crestline Village Water District
Budget Worksheet

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| G/L ACCT NO. | DESCRIPTION | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | | | 2015-16 |
|--------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------|---------------------|---------------------|--------------------|
| | | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Budget | 11 Months Totals | Projected Totals | Proposed Budget |
| | OFFICE & OTHER EXPENSES | | | | | | | | | | | | |
| 562110 | OFFICE SUPPLIES | 10,042.22 | 9,446.72 | 5,188.26 | 3,878.46 | 5,092.03 | 3,982.99 | 3,583.29 | 5,425.07 | 6,339.00 | 3,841.59 | 4,190.83 | * 4,442.00 |
| 562120 | TELEPHONE & TELEGRAPH | 4,929.41 | 5,826.51 | 3,518.08 | 7,133.30 | 8,792.82 | 9,587.32 | 9,845.83 | 10,150.90 | 11,136.00 | 13,517.02 | 14,745.84 | * 15,631.00 |
| 562130 | ALARM SERVICE | 405.57 | 620.76 | 465.57 | 632.04 | 814.10 | 509.76 | 702.94 | 738.04 | 939.00 | 781.30 | 852.33 | * 903.00 |
| 562140 | UTILITIES | 22,541.64 | 24,562.61 | 26,960.32 | 26,789.60 | 25,807.27 | 22,861.07 | 28,714.07 | 29,346.34 | 32,332.00 | 25,780.44 | 28,124.12 | * 29,812.00 |
| 562150 | DUES & SUBSCRIPTIONS | 14,003.08 | 15,376.34 | 16,742.12 | 18,562.90 | 19,696.35 | 19,004.36 | 18,955.64 | 19,692.43 | 24,769.00 | 21,434.91 | 23,383.54 | * 24,787.00 |
| 562160 | POSTAGE | 24,845.31 | 27,518.54 | 24,853.38 | 32,295.36 | 36,757.86 | 26,348.90 | 32,694.17 | 28,591.62 | 34,340.00 | 32,685.98 | 35,657.43 | * 37,797.00 |
| 562170 | PRINTING & STATIONARY | 10,715.79 | 5,303.55 | 11,116.73 | 16,225.04 | 2,828.66 | 12,877.08 | 3,442.86 | 13,243.89 | 4,000.00 | 6,233.97 | 6,800.69 | * 7,088.00 |
| 562180 | OTHER | 12,826.21 | 22,937.60 | 14,192.97 | 26,827.59 | 17,196.34 | 2,932.83 | 266.60 | 22,408.37 | 20,000.00 | 35,681.05 | 38,924.78 | * 40,000.00 |
| | SUB-TOTAL, OFFICE EXPENSES | 100,309.23 | 111,592.63 | 103,037.43 | 132,344.29 | 116,985.43 | 98,104.31 | 98,205.40 | 129,596.66 | 133,855.00 | 139,956.26 | 152,679.56 | * 160,460.00 |
| 562200 | TRUCKS EXPENSES | 37,318.75 | 61,763.55 | 62,393.73 | 47,124.74 | 62,864.90 | 55,030.04 | 52,276.27 | 78,101.23 | 55,000.00 | 39,285.07 | 42,856.44 | * 55,000.00 |
| 562300 | OFFICE EQUIPMENT RENTAL | 1,874.88 | 1,899.39 | 3,225.58 | 3,252.72 | 3,252.72 | 3,227.82 | 3,099.99 | 3,710.95 | 3,439.00 | 3,700.32 | 4,036.71 | * 4,279.00 |
| 562400 | GENERAL SUPPLIES & EXPENSE | 6,719.17 | 2,847.19 | 3,208.65 | 6,622.60 | 3,228.75 | 4,732.39 | 6,027.63 | 4,692.53 | 5,491.00 | 4,764.82 | 5,197.99 | * 5,510.00 |
| 562500 | SMALL TOOLS EXPENSE | 3,115.96 | 4,033.42 | 1,507.09 | 3,913.80 | 3,010.72 | 1,111.97 | 967.40 | 952.53 | 1,000.00 | 1,621.65 | 1,769.07 | * 2,000.00 |
| 562510 | SMALL OFFICE EQUIPMENT | 0.00 | 218.78 | 1,040.97 | 3,114.81 | 600.21 | 574.75 | 3,722.97 | 1,200.96 | 2,500.00 | 45.99 | 50.17 | * 2,500.00 |
| 562600 | COMMUNICATIONS EXPENSE | 13,520.49 | 12,727.59 | 15,922.46 | 18,899.95 | 4,672.36 | 11,747.87 | 4,157.94 | 10,873.46 | 7,500.00 | 18,285.06 | 19,947.34 | * 19,100.00 |
| 562700 | OUTSIDE SERVICES EMPLOYED | 102,894.00 | 71,225.94 | 78,439.69 | 80,560.66 | 86,503.70 | 176,975.96 | 73,005.71 | 77,820.17 | 90,000.00 | 55,115.46 | 60,125.96 | * 90,000.00 |
| 562800 | PERSONAL AUTO EXPENSE | 0.00 | 372.70 | 603.98 | 493.45 | 913.50 | 784.92 | 1,292.62 | 650.73 | 1,500.00 | 1,039.63 | 1,134.14 | * 1,500.00 |
| | TOTAL OFFICE & OTHER | 265,752.48 | 266,681.19 | 269,379.58 | 296,327.02 | 282,032.29 | 352,290.03 | 242,755.93 | 307,599.22 | 300,285.00 | 263,814.26 | 287,797.37 | * 340,349.00 |
| | INSURANCE EXPENSES | | | | | | | | | | | | |
| 563100 | LIABILITY & CASUALTY INSURANCE | 46,265.83 | 31,156.87 | 42,336.04 | 31,221.18 | 44,052.34 | 47,212.42 | 52,670.08 | 64,974.46 | 63,831.00 | 57,603.00 | 57,603.00 | * 62,211.00 |
| 563200 | WORKMENS COMPENSATION INSURANCE | 48,806.42 | 41,555.36 | 39,121.25 | 27,897.80 | 28,025.09 | 23,023.19 | 35,453.03 | 34,422.45 | 36,431.00 | 34,419.13 | 34,419.13 | * 20,796.00 |
| | TOTAL INSURANCE EXPENSE | 95,072.25 | 72,712.23 | 81,457.29 | 59,118.98 | 72,077.43 | 70,235.61 | 88,123.11 | 99,396.91 | 100,262.00 | 92,022.13 | 92,022.13 | * 83,007.00 |
| | EMPLOYEES BENEFITS EXPENSES | | | | | | | | | | | | |
| 564200 | PAID TIME OFF | 83,268.22 | 84,250.32 | 91,155.75 | 87,706.22 | 83,980.27 | 100,089.10 | 88,510.41 | 89,462.54 | 99,570.00 | 79,195.01 | 89,524.79 | * 94,896.00 |
| 564300 | HOLIDAYS WITH PAY | 29,372.86 | 30,329.16 | 30,779.12 | 30,786.48 | 32,400.98 | 33,029.88 | 32,081.44 | 30,241.90 | 32,056.00 | 31,620.30 | 31,620.30 | * 33,518.00 |
| 564400 | GROUP MEDICAL INSURANCE | 172,852.75 | 188,979.31 | 197,425.18 | 326,532.08 | 328,579.87 | 334,550.39 | 338,758.81 | 363,331.44 | 383,046.00 | 282,924.22 | 308,644.60 | * 327,163.00 |
| 564500 | EMPLOYER PAYROLL TAXES | 15,421.90 | 12,883.17 | 14,020.76 | 12,017.01 | 13,060.08 | 14,848.41 | 19,383.85 | 15,571.27 | 16,208.00 | 9,768.79 | 15,025.05 | * 15,927.00 |
| 564600 | PENSION PLAN COSTS | 109,609.17 | 823,102.29 | 336,874.93 | 277,637.70 | 305,493.80 | 328,802.69 | 343,516.61 | 320,928.72 | 352,956.00 | 302,077.27 | 329,538.84 | * 349,311.00 |
| | TOTAL EMPLOYEES BENEFITS EXP. | 410,524.90 | 1,139,544.25 | 670,255.74 | 734,679.49 | 763,515.00 | 811,320.47 | 822,251.12 | 819,535.87 | 883,836.00 | 705,585.59 | 774,353.59 | * 820,815.00 |
| | GENERAL PLANT EXPENSES | | | | | | | | | | | | |
| 567100 | MAINT & REPAIRS/GEN STRUCTURES | 21,020.18 | 39,653.96 | 52,170.99 | 62,436.42 | 25,083.09 | 26,287.97 | 51,668.80 | 36,295.09 | 42,847.00 | 23,771.24 | 25,932.26 | * 27,488.00 |
| 567210 | MAINT & REPAIRS/OFFICE EQUIP | 8,290.94 | 625.00 | 7,419.68 | 9,273.04 | 2,998.08 | 1,156.84 | 233.75 | 3,561.14 | 4,803.00 | 380.50 | 415.09 | * 2,000.00 |
| 567200 | MAINT & REPAIRS/GEN EQUIPMENT | 20,390.62 | 45,373.49 | 41,165.89 | 38,682.11 | 23,624.48 | 48,050.07 | 30,696.67 | 26,147.82 | 32,877.00 | 27,983.21 | 30,527.14 | * 32,359.00 |
| | TOTAL MAINTENANCE OF GEN PLANT | 49,701.74 | 85,652.45 | 100,756.56 | 110,391.57 | 51,705.65 | 75,494.88 | 82,599.22 | 66,004.05 | 80,527.00 | 52,134.95 | 56,874.49 | * 61,847.00 |

Crestline Village Water District
Budget Worksheet

04/17/15
1:00 PM

| G/L ACCT NO. | DESCRIPTION | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | | | 2015-16 |
|--------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|
| | | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Actual Totals | Budget | 11 Months Totals | Projected Totals | Proposed Budget |
| 568100 | OTHER ADMIN & GENERAL EXPENSES | | | | | | | | | | | | |
| | DIRECTORS' FEES | 7,200.00 | 7,067.07 | 6,400.00 | 6,300.00 | 8,000.00 | 9,000.00 | 7,600.00 | 7,100.00 | 8,000.00 | 5,900.00 | 6,400.00 | 8,000.00 |
| 568200 | COLLECTION & HANDLING CHARGES | 3,117.36 | 5,648.44 | 2,585.19 | 428.67 | 538.70 | 5,656.35 | 2,498.54 | 2,323.87 | 1,000.00 | 340.84 | 371.83 | 1,000.00 |
| | TOTAL OTHER ADMIN & GEN EXP | 10,317.36 | 12,715.51 | 8,985.19 | 6,728.67 | 8,538.70 | 14,656.35 | 10,098.54 | 9,423.87 | 9,000.00 | 6,240.84 | 6,771.83 | 9,000.00 |
| | TOTAL OPERATING EXPENSES | 1,913,134.40 | 2,816,572.40 | 2,230,600.03 | 2,344,762.23 | 2,228,093.10 | 2,223,497.32 | 2,293,588.68 | 2,489,949.81 | 2,562,857.00 | 2,244,636.86 | 2,457,884.63 | 2,613,580.00 |
| | NET INCOME (LOSS) FROM OPER | 1,062,896.52 | 54,404.57 | 538,506.77 | 346,001.99 | 343,760.90 | 278,652.32 | 290,343.51 | (61,520.13) | 163,530.00 | (173,193.63) | (181,128.38) | (253,609.00) |
| | NET INCOME (LOSS) | 1,769,870.15 | 624,768.83 | 1,027,502.45 | 765,227.20 | 735,511.90 | 669,489.72 | 662,464.12 | 326,575.05 | 530,872.00 | 201,089.35 | 197,537.14 | 111,961.00 |

* Standard Increase applied to Proposed budget