



Memo

To: Board of Directors
From: Alan E. Clanin, Steven Wood and Larrie Ann Davis
Date: April 24, 2018
Subject: 2018-19 Revised Proposed Cash Budget

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

1. Purchased Water: The total current year purchases are expected to be \$342,000. With the rainfall we received this year, we are expecting the figure for Purchased Water to increase 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:

- Mainline Replacement: \$115,000 is budgeted for the completion of 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.
- Storage Tank Work: We have budgeted \$15,000 for the paving needed for the access road leading to the Zurich Tank site.
- Well Development: We have budgeted \$35,000 for the completion of Electra Vertical Well and \$25,000 for well exploration. We added \$5,000 for sounding tubes which will measure water depth in wells.
- Vehicle Replacement: Prior to the approval of the 2017-18 budget the District had requested the purchase of two Ford F250 Super Duty 4x4 trucks to replace the existing Ford F250 Super Duty Diesel vehicles. The Board recommended splitting the purchase of the two needed vehicles in to two budget years.

The District currently has one Ford F250 Super Duty 4x4 on order which was budgeted for in the 2017-18 budget. The truck will not arrive or be paid for until the 2018-19 budget year. Therefore the 2018-19 budget reflects the purchase of two vehicles (one carried over and one for this year).

After receiving estimates for a new backhoe the amount for allocated was increased to

\$138,000.

- 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.
- Office & Maintenance Facility: A total of \$65,000 has been budgeted for improvements in this area, which includes completing the Administration building update and emergency preparedness supplies.
- Office Equipment: A total of \$130,000 was originally budgeted for new billing software, to be paid over a two year period. We have budgeted \$65,000 for this year's installment. An additional \$45,000 was budgeted for enhancements and purchases of any necessary computer equipment and well an updated phone system.
- The total District reserves are estimated to be \$1,588,395 or 56.3% of the Operating Budget and are broken down as follows:
 - Reserve for Purchased Water estimated to be \$599,947 or 21.3%
 - Reserve for Future Improvements estimated to be \$213,841 or 7.6%
 - Contingency estimated to be 474,607 or 16.8%
 - Minimum Emergency Reserve estimated to be \$300,000 or 10.6%

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

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Reserve Carryover from Prior Year			\$1,871,537
Operating Revenues		\$2,822,989	
Operating Expenses		<u>2,822,145</u>	
Net Income from Operations		<u>844</u>	
Non-Operating Income		<u>406,014</u>	
Cash Reserves from Current Year			<u>406,858</u>
Available Cash Reserves			\$2,278,395
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	
Well Development			
Electra Vertical		35,000	
Sounding Tubes		5,000	
Exploration		25,000	
Other Improvements		20,000	
Field Equipment			
Vehicle Replacement			
F250 Super Duty 4x4 (2)		80,000	
Backhoe		138,000	
Leak Detection Equipment		25,000	
Source Meters (7)		7,000	
MIOX Mixed Oxidant Solution Unit		5,000	
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>	690,000
Reserves (% of Operating Exp.)	56.3%		\$1,588,395
Committed Reserves (% of Operating Expenses)			
Reserve for Purchased Water	21.3%	599,947	
Reserve for Future Improvements	7.6%	213,841	
Contingency	16.8%	474,607	
Minimum Emergency Reserve	10.6%	<u>300,000</u>	1,588,395
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	341,740	58,260	
Calculated Change to Reserve for Purchased Water		58,260	
Increase/(Decrease) to Reserve for Purchased Water			58,260
Projected Reserve for Purchased Water (Maximum \$700,000)			\$599,947

Target Net Income from Operations (Including Non-Cash Items)			
Estimated Depreciation for Fiscal Year		621,549	
Increase/(Decrease) to Reserve for Purchased Water		58,260	
Target Net Income from Operations for Fiscal Year			679,809
Projected Net Income from Operations with NO Rate Increase			844
Amount to Achieve Target Net Income from Operations			678,965
Amount Available from Non-Operating Income to Meet Target			
Non-Operating Income		406,014	
Less: Debt Service		0	
Net Available from Non-Operating Income			406,014
Amount to Achieve Target Income (Negative exceeds target)			272,951
Change in Monthly Water Bill to Achieve Increase		Services	
All Accounts		4,950	\$4.60

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

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	11 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	2,163,833.41	2,360,545.54	* 2,478,573.00
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	199,423.26	234,552.65	* 246,280.00
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	5,817.68	6,346.56	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	2,369,074.35	2,601,444.75	2,732,853.00
	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	6,665.00	7,270.91	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	80,609.00	74,325.17	81,082.00	* 85,136.00
	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	80,990.17	88,352.91	90,136.00
	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	2,450,064.52	2,689,797.66	2,822,989.00
	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	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	9,500.00	18,554.17	24,738.89	21,000.00
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	232,807.00	229,536.87	229,536.87	* 230,014.00
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	1,821.82	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	2,172.53	2,370.03	8,000.00
	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	396,389.82	402,923.86	406,014.00
	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	2,846,454.34	3,092,721.52	3,229,003.00

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	11 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	59,993.96	65,447.96	* 69,375.00
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	63,600.38	69,382.23	* 11,545.00
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	313,261.26	341,739.56	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	383,586.00	436,855.60	476,569.75	455,920.00
	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	6,634.47	7,237.60	* 7,672.00
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	6,283.83	6,855.09	* 7,266.00
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	42,355.83	46,206.36	46,000.00
	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	55,274.13	60,299.05	60,938.00
	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	7,844.30	8,557.42	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	12.44	13.57	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	8,498.43	9,271.01	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	16,355.17	17,842.00	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	14,466.00	24,871.92	27,133.00	* 28,761.00
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	37,363.68	40,760.38	* 43,206.00
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	12,599.12	13,744.49	* 14,569.00
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	29,353.87	32,022.40	* 33,944.00
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	32,712.01	35,685.83	* 37,827.00
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	8,549.79	9,327.04	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	1,605.77	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	10,289.66	11,225.08	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	157,345.82	174,898.24	208,667.00
	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	6,405.01	6,987.28	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	25,442.03	27,754.94	* 29,420.00
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	31,847.04	34,742.23	40,920.00
	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	376,985.08	408,400.50	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	92,779.61	100,511.24	* 117,342.00
	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	469,764.69	508,911.75	562,076.00

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	11 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	4,361.35	4,757.84	*	5,043.00
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	8,545.50	9,322.36	*	9,882.00
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	969.62	*	1,028.00
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	23,007.05	25,098.60	*	26,605.00
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	23,271.21	25,386.77	*	26,910.00
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	29,791.16	32,499.45	*	34,449.00
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	11,204.70	12,223.31		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	16,707.64	18,226.52		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	117,777.43	128,484.47		132,417.00
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	39,455.10	43,041.93		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	3,236.91	*	3,431.00
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	13,570.92	14,804.64	*	15,693.00
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	976.40		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	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	17,946.23	19,577.71		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	87,731.85	95,707.47		143,707.00
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	1,043.43		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	281,300.21	306,872.96		367,348.00
563100	INSURANCE EXPENSES														
563200	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	47,763.00	47,763.00		47,000.00
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	71,446.19	71,446.19		71,290.00
564200	EMPLOYEES BENEFITS EXPENSES														
564300	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	80,931.63	87,675.93	*	102,936.00
564400	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
564500	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	329,671.81	359,641.97	*	381,220.00
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	14,283.16	21,044.21	*	32,307.00
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	322,374.97	351,681.79	*	373,783.00
	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	783,201.09	855,983.43		938,342.00
567100	GENERAL PLANT EXPENSES														
567210	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	80,799.12	88,144.49		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	388.12	2,485.24	2,711.17		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	48,983.00	38,174.74	41,645.17	*	44,144.00
	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	121,459.10	132,500.84		91,144.00

Crestline Village Water District
Budget Worksheet

04/20/18
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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	11 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	6,100.00	6,600.00	8,000.00
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	380.32	414.89	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	6,480.32	7,014.89	9,000.00
	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	2,431,329.36	2,647,081.31	2,822,145.00
	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	18,735.16	42,716.35	844.00
	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	415,124.98	445,640.21	406,858.00

* Standard Increase applied to Proposed budget