

Crestline Village Water District
Cash and Reserve Balance Budget
Fiscal Year 2023-2024

DRAFT

Reserve Carryover from Prior Year			\$3,070,991
Operating Revenues		\$3,748,977	
Operating Expenses		<u>4,160,717</u>	
Net Income from Operations		<u>(411,740)</u>	
Non-Operating Income		<u>515,155</u>	
Cash Investment Increase/Decrease			<u>103,416</u>
Cash and Investments Before Capital Items			\$3,174,407
Capital Appropriations			
Inventory		30,000	
Aclara Upgrade		40,000	
Well Development			
Electra Vertical			
Site Preparation		15,000	
Well Exploration		50,000	
Other Improvements		20,000	
Field Equipment			
Vehicle Replacement			
2023 Dump Truck		154,000	
2024 Tractor (Skid Steer)		90,000	
Source Meters		5,000	
General		15,000	
Office & Maintenance Facility			
Energy Upgrades		5,000	
Emergency Preparedness		7,000	
General		5,000	
Office Equipment			
General		5,000	
Office Computer Equipment		<u>12,000</u>	<u>453,000</u>
Cash and Investments End of Year			\$2,721,407
Committed Reserves Beginning	Percent of		
Reserve for Purchased Water	Operating Expenses	243,770	
Reserve for Future Improvements	16.8%	700,000	
Contingency	6.8%	283,985	
Minimum Emergency Reserve	34.5%	<u>1,437,422</u>	
	7.2%	300,000	<u>2,721,407</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 2023-2024

Reserve for Purchased Water			
Reserve Carryover from Prior Year			\$700,000
Base Annual Target Cost for Purchased Water	400,000		
Less: Estimated Excess/Overage Current Year	155,000	245,000	
Calculated Change to Reserve for Purchased Water		245,000	
Increase/(Decrease) to Reserve for Purchased Water			0
Projected Reserve for Purchased Water (Maximum \$700,000)			\$700,000

Target Net Income from Operations (Including Non-Cash Items)			
Estimated Depreciation for Fiscal Year		596,355	
Increase/(Decrease) to Reserve for Purchased Water		0	
Target Net Income from Operations for Fiscal Year			596,355
Projected Net Income from Operations with NO Rate Increase			(411,740)
Amount to Achieve Target Net Income from Operations			1,008,095
Amount Available from Non-Operating Income to Meet Target			
Non-Operating Income		515,155	
Less: Debt Service		0	
Net Available from Non-Operating Income			515,155
Amount to Achieve Target Income (Negative exceeds target)			492,939
Change in Monthly Water Bill to Achieve Increase		Services	
All Accounts		4,950	\$8.30

Reserve for Purchased Water	Beginning Balance	Change	Ending Balance
2004-05	0	100,000	100,000
2005-06	100,000	50,000	150,000
2006-07	150,000	575,000	725,000
2007-08	725,000	(26,134)	698,866
2008-09	698,866	1,134	700,000
2009-10	700,000	0	700,000
2010-11	700,000	0	700,000
2011-12	700,000	0	700,000
2012-13	700,000	0	700,000
2013-14	700,000	(30,221)	669,779
2014-15	669,779	(53,320)	616,459
2015-16	616,459	(18,872)	597,587
2016-17	597,587	(55,900)	541,687
2017-18	541,687	58,260	599,947
2018-19	599,947	86,718	686,665
2019-20	686,665	13,335	700,000
2020-21	700,000	0	700,000
2021-22	700,000	0	700,000

G/L ACCT NO.	DESCRIPTION	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2022-2023			2023-2024
		Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Budget	11 Month Totals	Projected Totals	Proposed Budget
REVENUES																				
OPERATING REVENUES																				
411000	WATER SALES																			
412000	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	1,925,241.00	2,098,026.90	2,478,573.00	2,515,338.12	3,039,467.56	3,188,917.68		3,225,000.00	2,678,168.51	3,213,802.21	*
417000	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	210,853.00	213,197.54	246,280.00	226,409.36	264,301.53	157,882.67		168,000.00	178,079.71	213,695.65	*
	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	4,000.00	12,418.62	8,000.00	10,623.72	2,637.80	5,232.60		6,500.00	3,106.64	3,727.97	
	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	2,140,094.00	2,323,643.06	2,732,853.00	2,732,853.00	3,306,406.89	3,352,032.95		3,399,500.00	2,859,354.86	3,431,225.83	
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	6,240.00	4,634.00	5,000.00	5,000.00	5,027.86	16,585.22		15,000.00	8,697.27	10,436.72	
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	77,369.00	76,338.28	85,136.00	76,047.48	73,058.13	49,665.10		45,000.00	64,626.12	77,551.34	*
	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	83,609.00	80,972.28	90,136.00	81,047.48	78,085.99	66,250.32		60,000.00	73,323.39	87,988.07	
	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	2,223,703.00	2,404,615.34	2,822,989.00	2,813,900.48	3,384,492.88	3,418,283.27		3,459,500.00	2,932,678.25	3,519,213.90	
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	0.00	2,000.00	0.00	0.00	0.00		0.00	0.00	0.00	
492000	INTEREST REVENUES	70,775.08	28,241.33	14,643.00	8,125.62	6,893.07	7,392.50	5,971.17	6,779.86	6,000.00	10,278.00	21,000.00	43,352.97	16,027.53	6,958.52		20,000.00	13,788.05	18,384.07	
492015	FAIR MARKET VALUE ADJUSTMENT																0.00	28,290.02	37,720.03	
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	222,983.00	221,720.62	230,014.00	252,342.41	268,271.18	281,546.80		295,698.00	311,373.19	221,684.76	*
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	142,000.00	141,197.25	142,000.00	138,549.90	141,374.21	138,432.00		141,000.00	137,479.50	137,479.50	
495100	GAIN - DISPOSAL OF ASSETS												11,217.55	0.00	5,250.00		0.00	5,101.00	6,801.33	
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	5,000.00	3,040.00	3,000.00	3,040.00	3,040.00	0.00		0.00	0.00	0.00	
495255	CONTRACT SERVICES PERFORMED																0.00	3,291.44	4,388.59	
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	5,000.00	17,793.07	8,000.00	17,000.35	9,224.27	11,770.11		10,000.00	15,832.18	18,998.62	
	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	380,983.00	394,028.94	406,014.00	481,291.63	441,963.22	423,519.95		466,698.00	515,155.38	445,456.90	
	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	2,604,686.00	2,798,644.28	3,229,003.00	3,295,192.11	3,826,456.10	3,841,803.22		3,926,198.00	3,447,833.63	3,964,670.80	

G/L ACCT NO.	DESCRIPTION	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2022-2023			2023-2024
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	11 Month	Projected
	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals				Budget
EXPENSES																				
510000	SOURCE OF SUPPLY EXPENSES																			
511000	SOURCE OF SUPPLY EXPENSES													821.88	31,492.65					
512000	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	73,842.00	77,190.40	69,375.00	66,152.67	73,415.48	57,906.91		1,000.00	866.72	1,155.63	1,000.00
513000	MAINT. OF STRUCTURES & IMPROVE. PURCHASED WATER	2,528.18	10,952.66	8,352.00	8,948.79	8,429.00	3,687.84	6,218.05	5,078.29	3,304.00	9,771.52	11,545.00	48,886.47	26,951.70	19,413.76		31,000.00	11,186.66	13,423.99	14,229.00
		360,719.61	385,747.89	230,366.00	156,244.10	269,691.70	430,221.15	453,319.66	418,871.86	390,000.00	467,625.74	375,000.00	204,336.47	380,626.85	555,215.96		600,000.00	504,780.62	605,736.74	818,892.00
	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	467,146.00	554,587.66	455,920.00	319,375.61	481,815.91	664,029.28		682,000.00	595,699.00	714,954.37	934,437.00
522100	PUMPING EXPENSES																			
522200	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	3,216.00	4,723.58	7,672.00	11,038.21	327.74	95.11		5,000.00	2,321.96	2,786.35	40,000.00
523000	MAINT & REPAIRS/STRUCT & IMPROV FUEL OR POWER PURCHASED	1,994.94	3,716.96	6,665.67	4,322.18	14,236.51	3,912.81	8,682.74	7,048.11	7,376.00	18,632.44	7,266.00	5,651.24	34,462.55	2,800.67		30,000.00	26,415.35	31,698.42	13,600.00
		64,987.54	60,946.84	71,904.00	70,644.29	67,048.48	59,257.30	52,075.99	44,359.39	60,000.00	40,933.92	46,000.00	57,948.77	67,042.07	58,110.15		70,000.00	41,626.53	49,951.84	50,000.00
	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	70,592.00	64,289.94	60,938.00	60,938.00	101,832.36	61,005.93		105,000.00	70,363.84	84,436.61	103,600.00
531000	WATER TREATMENT EXPENSES																			
532100	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	16,304.00	6,388.08	8,500.00	16,027.72	15,376.96	9,623.09		22,000.00	11,953.84	14,344.61	16,000.00
532200	MAINT & REPAIRS/BLDG & GROUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00	6,860.00	1,452.21	4,125.48		15,000.00	150.77	180.92	3,000.00
532300	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	5,000.00	6,152.36	5,000.00	9,978.51	7,687.55	10,773.19		10,000.00	3,103.23	3,723.88	8,000.00
	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	24,304.00	12,540.44	16,500.00	16,500.00	24,516.72	37,041.80		47,000.00	15,207.84	18,249.41	27,000.00
542100	TRANSMISSION & DISTRIB EXPENSES																			
542200	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	7,304.00	12,509.91	28,761.00	29,535.41	22,112.76	16,315.80		25,000.00	41,777.57	50,133.08	53,141.00
542300	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	28,317.00	22,520.61	43,206.00	103,808.99	68,171.21	63,142.61		50,000.00	74,428.26	89,313.91	94,673.00
542400	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	10,885.00	17,156.11	14,569.00	24,602.36	24,868.75	23,046.63		26,000.00	23,893.94	28,672.73	30,393.00
542500	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	37,413.00	34,087.29	33,944.00	41,543.03	39,673.36	57,712.79		60,000.00	35,989.53	43,187.44	45,779.00
542600	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	37,852.00	35,563.72	37,827.00	68,069.66	44,221.97	84,179.52		60,000.00	42,186.74	50,624.09	53,662.00
542700	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	32,559.00	16,289.17	18,654.00	12,532.50	17,794.71	12,195.08		25,000.00	5,013.12	6,015.74	10,000.00
542800	MAINT & REPAIRS TO METERS, SHOP	954.27	2,966.45	2,966.45	222.65	609.9	479.59	2,580.28	119.18	800.00	1,178.23	5,000.00	3,836.59	1,231.52	2,512.11		5,000.00	173.11	5,000.00	5,000.00
	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	19,000.00	33,058.47	26,706.00	61,502.20	249,925.44	38,058.93		30,000.00	12,301.38	14,761.66	20,000.00
	TRANSMISSION & DISTRIB. EXP.	170,101.05	181,502.18	181,502.18	144,604.32	169,875.52	195,579.82	205,069.48	211,936.10	174,130.00	172,363.51	208,667.00	345,430.74	467,999.72	297,163.47		281,000.00	235,763.65	287,708.65	312,648.00
551000	CUSTOMER ACCOUNTS EXPENSES																			
552000	METER READING	25,771.97	29,248.17	17,040.24	10,136.42	1,085.93	832.11	686.63	1,188.89	1,262.00	10,613.13	8,500.00	10,135.47	10,022.87	6,672.45		8,000.00	10,396.17	12,475.40	13,000.00
558000	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	32,194.00	33,758.57	29,420.00	30,256.55	29,703.80	35,455.89		35,000.00	37,576.87	45,092.24	47,798.00
	UNCOLLECTIBLE ACCOUNTS W/O	0.00	0.00	0.00	0.00	0.00	0.00	40.79	0.00	0.00	0.00	3,000.00	0.00	0.00			3,000.00	0.00	0.00	5,000.00
	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	33,456.00	44,371.70	40,920.00	40,392.02	39,726.67	42,128.34		46,000.00	47,973.04	57,567.65	65,798.00
561000	ADMINISTRATIVE & GENERAL EXP.																			
561500	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	289,387.00	414,095.32	444,734.00	389,849.56	433,785.35	405,059.95		440,000.00	345,324.15	448,921.40	475,856.68
	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	105,960.00	109,140.98	117,342.00	115,517.19	127,137.50	143,878.46		170,000.00	148,822.86	193,469.72	205,077.90
	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	395,347.00	523,236.30	562,076.00	505,366.75	560,922.85	548,938.41		610,000.00	494,147.01	642,391.11	680,934.58

G/L ACCT NO.	DESCRIPTION	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2022-2023			2023-2024			
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	11 Month	Projected	Proposed		
		Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals		Totals	Totals	Budget		
562110	OFFICE & OTHER EXPENSES																						
562111	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	4,508.00	4,388.27	5,043.00	6,431.18	9,790.06	6,024.10			7,000.00	4,765.87	5,719.04	*	6,562.00	
562115	CONFERENCE, TRAVEL, MEALS BANK FEES																	5,000.00	10,559.32	12,671.18		7,000.00	
562120	TELEPHONE & INTERNET	3,518.08	7,133.30	8,792.82	9,587.32	9,845.83	10,150.90	14,612.06	9,060.38	8,432.00	8,066.16	9,882.00	15,436.31	17,183.34	22,349.57			25,000.00	18,486.15	22,183.38	*	23,514.00	
562130	ALARM SERVICE	465.57	632.04	814.10	509.76	702.94	738.04	781.30	820.78	949.00	855.82	1,028.00	1,017.40	988.06	1,098.16			2,000.00	1,186.20	1,423.44	*	2,409.00	
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	23,119.00	23,960.55	26,605.00	24,685.53	27,756.17	25,508.46			30,000.00	26,156.45	31,387.74	*	35,271.00	
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	25,610.00	22,337.50	26,910.00	31,198.40	44,011.07	68,489.36			50,000.00	49,345.39	59,214.47	*	62,767.00	
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	32,293.00	31,488.78	34,449.00	26,366.21	32,923.04	32,226.87			35,000.00	27,865.48	33,438.58	*	35,445.00	
562175	SOFTWARE														0.00			60,000.00	23,114.50	27,737.40		10,000.00	
562170	PRINTING & STATIONARY	11,116.73	16,225.04	2,828.66	12,877.08	3,442.86	13,243.89	12,894.21	2,827.05	13,243.00	11,665.57	8,500.00	6,713.60	12,189.22	6,361.74			10,000.00	15,940.60	19,128.72		20,000.00	
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	20,000.00	17,820.99	20,000.00	0.00	0.00	8,292.39			10,000.00	11,587.23	13,904.68		15,000.00	
	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	128,154.00	120,583.64	132,417.00	127,093.92	162,557.29	192,529.73			244,000.00	197,404.35	236,885.22		227,968.00	
562200	M-R - GENERAL - VEHICLES	62,393.73	47,124.74	62,864.90	55,030.04	52,276.27	78,101.23	41,366.63	51,930.32	55,000.00	48,414.06	45,000.00	58,438.54	53,226.87	60,818.20			62,000.00	52,097.49	62,516.99		62,000.00	
562250	M-R - GENERAL - EQUIPMENT																	10,000.00	11,746.10	6,452.75		9,000.00	
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	2,978.00	3,972.01	3,431.00	1,821.20	2,278.22	2,490.43			10,000.00	4,028.31	4,833.97	*	5,124.00	
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	6,330.00	5,950.32	15,693.00	12,236.92	14,791.21	10,491.92			15,000.00	9,018.12	10,821.74	*	11,471.00	
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	2,000.00	2,597.67	2,000.00	686.15	4,627.49	8,586.09			3,000.00	1,318.62	1,582.34		1,800.00	
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	2,500.00	297.51	2,500.00	835.73	3,221.74	4,208.09			2,500.00	5,741.09	6,889.31		6,700.00	
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	15,800.00	34,843.03	21,100.00	16,515.98	16,082.49	14,339.42			15,000.00	12,525.67	15,030.80		15,000.00	
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	120,000.00	113,093.40	143,707.00	134,313.43	149,527.89	218,472.12			213,000.00	169,099.49	202,919.39		205,000.00	
562800	PERSONAL AUTO EXPENSE	603.98	493.45	913.50	784.92	1,292.62	650.73	1,039.63	712.85	1,500.00	1,094.57	1,500.00	1,780.34	0.00	0.00			1,000.00	2,846.22	3,415.46		2,500.00	
	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	334,262.00	330,846.21	234,931.00	226,628.29	418,059.30	518,388.75			331,500.00	461,647.68	553,977.22		546,563.00	
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	42,365.00	14,452.35	47,000.00	41,007.59	8,093.79	49,447.28			50,000.00	191,893.26	230,271.91		200,000.00	
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	24,290.00	21,459.50	24,290.00	33,661.59	58,642.52	44,099.49			50,000.00	21,025.59	25,230.71	*	30,254.00	
	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	66,655.00	35,911.85	71,290.00	74,669.18	66,736.31	93,546.77			100,000.00	212,918.85	255,502.62		230,254.00	
564200	EMPLOYEES BENEFITS EXPENSES																						
564250	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	107,873.00	92,112.64	102,936.00	124,451.78	127,732.75	97,712.59			130,000.00	148,464.19	193,003.45	*	212,304.00	
564300	COMP TIME OFF																	18,000.00	7,202.00	9,362.60	*	10,299.00	
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	34,510.00	38,002.06	48,096.00	43,188.60	47,059.26	42,432.33			49,000.00	53,696.71	53,696.71	*	59,066.00	
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	411,628.00	358,052.77	381,220.00	664,775.70	57,577.86	412,377.52			658,800.00	441,207.11	529,448.53	*	582,393.00	
564600	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	19,219.00	18,844.85	32,307.00	17,660.51	18,272.23	20,905.36			28,000.00	22,210.40	31,613.87	*	34,775.00	
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	339,248.00	135,398.06	373,783.00	522,534.82	408,209.90	26,839.76			340,000.00	203,692.02	244,430.42	*	268,873.00	
	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	912,478.00	642,050.38	938,342.00	1,381,775.66	674,970.07	613,368.56			1,223,800.00	876,472.43	1,061,555.58		1,167,710.00	
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	45,547.00	30,989.48	45,000.00	92,909.59	64,461.94	91,819.00			70,000.00	33,738.33	40,486.00		40,000.00	
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	2,000.00	3,845.08	2,000.00	6,723.99	3,318.00	4,970.47			5,000.00	1,742.89	2,091.47		5,000.00	
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	35,890.00	26,348.00	44,144.00	40,610.08	34,385.91	36,207.53			45,000.00	24,034.89	28,841.87	*	30,572.00	
	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	83,437.00	61,182.56	91,144.00	140,243.66	102,165.85	132,997.00			120,000.00	59,516.11	71,419.33		75,572.00	

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	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2022-2023			2023-2024
		Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Actual Totals	Budget	11 Month Totals	Projected Totals	Proposed Budget
568100	OTHER ADMIN & GENERAL EXPENSES																			
568200	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	8,000.00	8,900.00	8,000.00	7,500.00	6,200.00	16,000.00					
	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	1,000.00	1,053.77	1,000.00	647.67	1,260.37	1,335.37					
571000	DEPRECIATION & AMORTIZ. EXP.													604,880.00	596,355.00					
591000	INTEREST EXPENSE													252.80	141.00			(141.00)		(250.00)
	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	9,000.00	9,953.77	9,000.00	8,147.67	612,593.17	613,831.37		19,200.00	11,650.33	12,449.60	16,200.00
	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	2,570,807.00	2,451,334.32	2,689,728.00	3,119,467.58	3,551,338.93	3,622,439.68		3,809,500.00	3,081,359.78	3,760,212.13	4,160,716.58
	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)	(347,104.00)	(46,718.98)	133,261.00	(305,567.10)	(166,846.05)	(204,156.41)		(350,000.00)	(148,681.53)	(240,998.23)	(411,739.58)
	NET INCOME (LOSS)	1,027,502.45	765,227.20	735,511.90	669,489.72	662,464.12	326,375.05	197,992.45	374,878.99	33,879.00	347,309.96	539,275.00	175,724.53	275,117.17	219,363.54		116,698.00	366,473.85	204,458.66	161,329.42

* Standard Increase applied to Proposed budget