

**Crestline Village Water District**  
**Cash and Reserve Balance Budget**  
**Fiscal Year 2026-2027**

**DRAFT**

Reserve Carryover from Prior Year			\$3,525,955
Operating Revenues		<u>2,528,174</u>	
Operating Expenses		<u>3,955,515</u>	
Net Income from Operations		<u>(1,427,341)</u>	
Non-Operating Income		<u>584,534</u>	
Cash Investment Increase/Decrease			<u>(842,807)</u>
Cash and Investments Before Capital Items			\$2,683,148
Capital Appropriations			
Inventory		75,000	
Well Development			
Site Preparation			
Well Exploration		5,000	
Other Improvements - generator @ Wilson		30,000	
Field Equipment			
Vehicle Replacement			
F150 X 2		130,000	
Equipment			
Source Meters(Well Meters)		4,000	
General - Small Tools		4,000	
Office & Maintenance Facility			
Energy Upgrades			
Emergency Preparedness			
General - Gutters, staining building, painting facia			
Office Equipment			
Office Computer Equipment		<u>15,000</u>	<u>263,000</u>
Cash and Investments End of Year			\$2,420,148
Committed Reserves Beginning	Percent of		
Reserve for Purchased Water	Operating Expenses	243,770	
Reserve for Future Improvements	17.7%	700,000	
Contingency	4.8%	191,509	
Minimum Emergency Reserve	31.1%	1,228,639	
	7.6%	<u>300,000</u>	<u>2,420,148</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 2026-2027**

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

<b>Target Net Income from Operations (Including Non-Cash Items)</b>		
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		(1,427,341)
<b>Amount to Achieve Target Net Income from Operations</b>		<b>2,023,696</b>
<b>Amount Available from Non-Operating Income to Meet Target</b>		
Non-Operating Income	584,534	
Less: Debt Service		0
Net Available from Non-Operating Income		584,534
<b>Amount to Achieve Target Income (Negative exceeds target)</b>		<b>1,439,162</b>
Change in Monthly Water Bill to Achieve Increase	Services	
All Accounts	5,011	\$23.93

<b>Reserve for Purchased Water</b>	<b>Beginning Balance</b>	<b>Change</b>	<b>Ending Balance</b>
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
2022-23	700,000	0	700,000

2023-24	700,000	0	700,000
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