

Crestline Village Water District  
Budget Worksheet

G/L ACCT NO.	DESCRIPTION	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-2026			2026-2027	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	12 Month Totals	Projected	Proposed	
		Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Budget
<b>REVENUES</b>																
	OPERATING REVENUES															
	WATER SALES															
411000	RESIDENTIAL WATER SALES	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	3,178,676.94	3,145,585.85	3,315,235.00	3,200,000.00	3,297,172.52	3,297,172.52	*	3,500,000.00
412000	BUSINESS WATER SALES	191,592.75	210,853.00	213,197.54	246,280.00	226,409.36	264,301.53	157,882.67	197,919.96	172,822.77	186,813.43	190,000.00	188,313.82	188,313.82	*	204,000.00
417000	OTHER WATER SALES	1,624.32	4,000.00	12,418.62	8,000.00	10,623.72	2,637.80	5,232.60	4,810.34	6,961.40	4,047.75	6,000.00	859.86	859.86		4,000.00
	TOTAL WATER SALES	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	3,381,407.24	3,325,370.02	3,506,096.18	3,396,000.00	3,486,346.20	3,486,346.20		3,708,000.00
	WATER SERVICES															
423100	TAPS & CONNECTION CHARGES	7,175.00	6,240.00	4,634.00	5,000.00	5,000.00	5,027.86	16,585.22	11,807.27	19,861.86	23,610.87	22,000.00	21,876.76	21,876.76		25,000.00
423200	SHUT-OFF & TURN-ON CHARGES	72,799.69	77,369.00	76,338.28	85,136.00	76,047.48	73,058.13	49,665.10	74,910.91	87,109.05	85,928.75	85,000.00	80,020.88	80,020.88	*	87,000.00
	TOTAL WATER SERVICES	79,974.69	83,609.00	80,972.28	90,136.00	81,047.48	78,085.99	66,250.32	86,718.18	106,970.91	109,539.62	107,000.00	101,897.64	101,897.64		112,000.00
	TOTAL OPERATING REVENUES	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	3,468,125.42	3,432,340.93	3,615,635.80	3,503,000.00	3,588,243.84	3,588,243.84		3,820,000.00
	NON-OPERATING REVENUES															
491000	REVENUE FROM LEASES	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
492000	INTEREST REVENUES	6,779.86	6,000.00	10,278.00	21,000.00	43,352.97	16,027.53	6,958.52	53,686.78	104,127.25	135,676.76	115,000.00	90,837.17	121,116.23		105,000.00
492015	FAIR MARKET VALUE ADJUSTMENT					15,788.45	(12,602.90)	(31,475.57)	28,290.02	23,451.94	8,165.56	30,000.00	0.00	0.00		32,000.00
493100	TAXES REVENUE	218,781.02	222,983.00	221,720.62	230,014.00	252,342.41	268,271.18	281,546.80	312,537.22	339,893.74	356,434.20	355,000.00	356,492.39	221,684.76	*	357,000.00
493200	AVAILABILITY ASSESSMENTS	152,777.50	142,000.00	141,197.25	142,000.00	138,549.90	141,374.21	138,432.00	137,980.23	136,875.85	136,816.80	137,000.00	135,089.80	135,089.80		136,000.00
495100	GAIN - DISPOSAL OF ASSETS					11,217.55	0.00	5,250.00	5,101.00	6,325.94	17,347.00	10,000.00	0.00	0.00		5,000.00
495250	CONTRIBUTIONS IN AID RECEIVED	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	0.00	0.00	0.00		3,500.00
495255	CONTRACT SERVICES PERFORMED						16,628.93	11,038.09	8,442.31	31,287.40	24,483.93	12,000.00	17,657.19	23,542.92		25,000.00
495900	MISCELLANEOUS REVENUES	5,927.58	5,000.00	17,793.07	8,000.00	17,000.35	9,224.27	11,770.11	17,700.52	25,083.33	1,293.64	19,000.00	33,914.22	33,914.22		200.00
	TOTAL NON-OPERATING REVENUES	392,345.96	380,983.00	394,028.94	406,014.00	481,291.63	441,963.22	423,519.95	563,738.08	667,045.45	680,217.89	678,000.00	633,990.77	535,347.93		663,700.00
	TOTAL REVENUES	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	4,031,863.50	4,099,386.38	4,295,853.69	4,181,000.00	4,222,234.61	4,123,591.77		4,483,700.00

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		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	12 Month Totals	Projected	Proposed
		Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Budget
	<b>EXPENSES</b>														
510000	SOURCE OF SUPPLY EXPENSES						821.88	31,492.65	866.72	887.13	0.00	1,200.00	1,816.98	2,422.64	2,500.00
511000	SOURCE OF SUPPLY EXPENSES														
512000	SUPERVISION, LABOR & EXPENSE	66,775.96	73,842.00	77,190.40	69,375.00	66,152.67	73,415.48	57,906.91	101,408.75	111,503.29	111,283.14	102,343.00	110,883.82	110,883.82	*
512000	MAINT. OF STRUC. & IMPROVE. (WELLS)	5,078.29	3,304.00	9,771.52	11,545.00	48,886.47	26,951.70	19,413.76	67,478.79	43,138.77	34,188.45	50,000.00	34,348.24	34,348.24	*
513000	PURCHASED WATER	418,871.86	390,000.00	467,625.74	375,000.00	204,336.47	380,626.85	555,215.96	584,532.62	242,862.99	353,852.77	386,000.00	308,574.79	308,574.79	*
	<b>TOTAL SOURCE OF SUPPLY</b>	<b>490,726.11</b>	<b>467,146.00</b>	<b>554,587.66</b>	<b>455,920.00</b>	<b>319,375.61</b>	<b>481,815.91</b>	<b>664,029.28</b>	<b>754,286.88</b>	<b>398,392.18</b>	<b>499,324.36</b>	<b>539,543.00</b>	<b>455,623.83</b>	<b>456,229.49</b>	<b>449,500.00</b>
	<b>PUMPING EXPENSES</b>														
522100	MAINT & REPAIRS TO EQUIPMENT	2,879.84	3,216.00	4,723.58	7,672.00	11,038.21	327.74	95.11	9,626.90	70,706.09	6,207.09	25,000.00	860.60	860.60	
522200	MAINT & REPAIRS/STRUCT & IMPROV	7,048.11	7,376.00	18,632.44	7,266.00	5,651.24	34,462.55	2,800.67	26,663.37	26,033.35	10,571.91	20,000.00	15,413.24	15,413.24	*
523000	FUEL OR POWER PURCHASED	44,359.39	60,000.00	40,933.92	46,000.00	57,948.77	67,042.07	58,110.15	59,224.79	85,703.65	82,685.11	80,000.00	84,653.77	84,653.77	
	<b>TOTAL PUMPING EXPENSES</b>	<b>54,287.34</b>	<b>70,592.00</b>	<b>64,289.94</b>	<b>60,938.00</b>	<b>60,938.00</b>	<b>101,832.36</b>	<b>61,005.93</b>	<b>95,515.06</b>	<b>182,443.09</b>	<b>99,464.11</b>	<b>125,000.00</b>	<b>100,927.61</b>	<b>100,927.61</b>	<b>113,000.00</b>
	<b>WATER TREATMENT EXPENSES</b>														
531000	SUPERVISION, LABOR & EXPENSE	15,144.53	16,304.00	6,388.08	8,500.00	16,027.72	15,376.96	9,623.09	17,247.16	4,631.93	30,964.72	28,000.00	28,067.53	28,067.53	
532100	MAINT & REPAIRS/BLDGS & GROUNDS	0.00	3,000.00	0.00	3,000.00	6,860.00	1,452.21	4,125.48	6,237.70	20,370.58	0.00	10,000.00	10,646.88	10,646.88	
532200	MAINT & REPAIRS/FIXTURES,EQUIPT	5,112.13	5,000.00	6,152.36	5,000.00	9,978.51	7,687.55	10,773.19	5,941.66	20,264.31	11,288.90	17,000.00	7,446.69	7,446.69	
	<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>20,256.66</b>	<b>24,304.00</b>	<b>12,540.44</b>	<b>16,500.00</b>	<b>16,500.00</b>	<b>24,516.72</b>	<b>37,041.80</b>	<b>29,426.52</b>	<b>65,303.87</b>	<b>42,253.62</b>	<b>55,000.00</b>	<b>46,161.10</b>	<b>46,161.10</b>	<b>53,000.00</b>
	<b>TRANSMISSION &amp; DISTRIB EXPENSES</b>														
542100	STREET & ROAD MAINTENANCE	6,860.90	7,304.00	12,509.91	28,761.00	29,535.41	22,112.76	16,315.80	32,672.96	48,053.85	38,879.06	52,000.00	126,929.34	126,929.34	*
542200	MAINT & REPAIRS TO T&D MAINS	31,645.72	28,317.00	22,520.61	43,206.00	103,808.99	68,171.21	63,142.61	91,944.61	98,101.10	98,491.03	125,000.00	90,388.66	90,388.66	*
542300	LOCATING MAINS	11,889.68	10,885.00	17,156.11	14,569.00	24,602.36	24,868.75	23,046.63	33,482.31	46,653.02	29,078.22	30,000.00	32,061.85	32,061.85	*
542400	MAINT & REPAIRS TO GRNDS & TANKS	33,162.79	37,413.00	34,087.29	33,944.00	41,543.03	39,673.36	57,712.79	48,563.65	70,022.90	77,098.51	70,000.00	67,965.48	67,965.48	*
542500	MAINT & REPAIRS TO SERVICES	46,103.84	37,852.00	35,563.72	37,827.00	68,069.66	44,221.97	84,179.52	59,885.34	72,850.86	64,674.62	65,000.00	45,261.44	45,261.44	*
542600	MAINT & REPAIRS TO HYDRANTS	33,737.97	32,559.00	16,289.17	18,654.00	12,532.50	17,794.71	12,195.08	6,116.63	8,487.94	9,897.93	12,000.00	42,246.22	42,246.22	
542700	MAINT & REPAIRS TO METERS, SHOP	119.18	800.00	1,178.23	5,000.00	3,836.59	1,231.52	2,512.11	7,038.23	22,528.15	2,237.95	4,000.00	254.71	5,000.00	
542800	MAINT & REPAIRS TO METERS,FIELD	48,416.02	19,000.00	33,058.47	26,706.00	61,502.20	249,925.44	38,058.93	20,707.86	38,215.68	26,320.35	35,000.00	13,369.06	13,369.06	
	<b>TRANSMISSION &amp; DISTRIB. EXP.</b>	<b>211,936.10</b>	<b>174,130.00</b>	<b>172,363.51</b>	<b>208,667.00</b>	<b>345,430.74</b>	<b>467,999.72</b>	<b>297,163.47</b>	<b>300,411.59</b>	<b>404,913.50</b>	<b>346,677.67</b>	<b>393,000.00</b>	<b>418,476.76</b>	<b>423,222.05</b>	<b>353,000.00</b>
	<b>CUSTOMER ACCOUNTS EXPENSES</b>														
551000	METER READING	1,188.89	1,262.00	10,613.13	8,500.00	10,135.47	10,022.87	6,672.45	11,512.01	14,109.19	16,243.81	15,000.00	19,286.60	19,286.60	
552000	SERVICE CALLS	30,983.46	32,194.00	33,758.57	29,420.00	30,256.55	29,703.80	35,455.89	53,078.99	62,062.77	70,510.54	60,000.00	82,688.31	82,688.31	*
558000	UNCOLLECTIBLE ACCOUNTS/W/O	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	581.88	581.88	
	<b>CUSTOMER ACCOUNTS EXPENSES</b>	<b>32,172.35</b>	<b>33,456.00</b>	<b>44,371.70</b>	<b>40,920.00</b>	<b>40,392.02</b>	<b>39,726.67</b>	<b>42,128.34</b>	<b>64,591.00</b>	<b>76,171.96</b>	<b>86,754.35</b>	<b>76,000.00</b>	<b>102,556.79</b>	<b>102,556.79</b>	<b>106,000.00</b>
	<b>ADMINISTRATIVE &amp; GENERAL EXP.</b>														
561000	ADMIN & GENERAL WAGES	294,137.94	289,387.00	414,095.32	444,734.00	389,849.56	433,785.35	405,059.95	424,666.07	505,864.01	485,233.23	450,000.00	533,403.89	693,425.06	*
561500	ADMIN & GENERAL WAGES - FIELD	106,451.20	105,960.00	109,140.98	117,342.00	115,517.19	127,137.50	143,878.46	203,773.81	232,287.02	210,199.81	220,000.00	243,482.02	316,526.63	*
	<b>ADMIN WAGES</b>	<b>400,589.14</b>	<b>395,347.00</b>	<b>523,236.30</b>	<b>562,076.00</b>	<b>505,366.75</b>	<b>560,922.85</b>	<b>548,938.41</b>	<b>628,439.88</b>	<b>738,151.03</b>	<b>695,433.04</b>	<b>670,000.00</b>	<b>776,885.91</b>	<b>1,009,951.68</b>	<b>850,000.00</b>

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		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	12 Month Totals	Projected	Proposed	
		Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Budget
	OFFICE & OTHER EXPENSES															
562110	OFFICE SUPPLIES	4,125.75	4,508.00	4,388.27	5,043.00	6,431.18	9,790.06	6,024.10	6,189.73	7,189.82	4,917.32	8,500.00	4,265.73	4,265.73	*	4,500.00
562111	CONFERENCE, TRAVEL, MEALS					7,717.66	1,063.28	4,641.02	13,264.82	12,069.63	12,643.08	16,000.00	9,461.20	9,461.20		12,000.00
562115	BANK FEES					7,556.97	8,331.32	8,976.02	16,626.82	14,889.08	11,146.54	13,500.00	18,092.63	18,092.63		17,500.00
562120	TELEPHONE & INTERNET	9,060.38	8,432.00	8,066.16	9,882.00	15,436.31	17,183.34	22,349.57	24,353.21	24,800.77	29,199.72	26,000.00	30,366.79	30,366.79	*	24,000.00
562130	ALARM SERVICE	820.78	949.00	855.82	1,028.00	988.06	1,017.40	1,098.16	1,186.20	1,282.12	1,360.57	1,700.00	5,758.11	5,758.11	*	3,000.00
562140	UTILITIES	23,122.59	23,119.00	23,960.55	26,605.00	24,685.53	27,756.17	25,508.46	34,390.96	42,016.38	36,582.71	34,200.00	32,029.78	32,029.78	*	35,000.00
562150	DUES & SUBSCRIPTIONS	22,263.65	25,610.00	22,337.50	26,910.00	31,198.40	44,011.07	68,489.36	55,692.46	73,063.20	82,218.55	75,000.00	89,924.48	89,924.48	*	85,000.00
562160	POSTAGE	29,818.45	32,293.00	31,488.78	34,449.00	26,366.21	32,923.04	32,226.87	36,520.51	31,737.57	36,145.60	32,000.00	37,137.06	37,137.06	*	35,000.00
562175	SOFTWARE							0.00	41,111.88	49,495.32	39,521.88	55,000.00	46,378.57	46,378.57		40,000.00
562170	PRINTING & STATIONARY	2,827.05	13,243.00	11,665.57	8,500.00	6,713.60	12,189.22	6,361.74	16,513.55	13,438.87	1,600.83	17,000.00	8,971.01	8,971.01	*	12,000.00
562180	OTHER	19,533.35	20,000.00	17,820.99	20,000.00	0.00	8,292.39	16,854.43	20,185.74	7,152.80	47,010.02	15,000.00	50,637.33	50,637.33		55,000.00
	SUB-TOTAL, OFFICE EXPENSES	111,572.00	128,154.00	120,583.64	132,417.00	127,093.92	162,557.29	192,529.73	266,035.88	277,135.56	302,346.82	293,900.00	333,022.69	333,022.69		323,000.00
562200	M/R - GENERAL - VEHICLES	51,930.32	55,000.00	48,414.06	45,000.00	58,438.54	53,226.87	60,818.20	60,168.57	94,288.77	60,832.09	60,000.00	82,399.21	82,399.21		60,000.00
562250	M/R - GENERAL - EQUIPMENT						11,746.10	6,452.75	9,782.89	12,461.78	15,391.38	30,000.00	15,134.02	15,134.02		15,000.00
562300	OFFICE EQUIPMENT RENTAL	3,801.71	2,978.00	3,972.01	3,431.00	1,821.20	2,278.22	2,490.43	3,638.56	1,500.51	7,543.79	5,188.00	6,037.68	6,037.68	*	6,400.00
562400	GENERAL SUPPLIES & EXPENSE	5,624.78	6,330.00	5,950.32	15,693.00	12,236.92	14,791.21	10,491.92	9,556.99	14,245.84	12,571.92	13,000.00	12,288.98	12,288.98	*	10,000.00
562500	SMALL TOOLS EXPENSE	996.58	2,000.00	2,597.67	2,000.00	686.15	4,627.49	8,586.09	1,384.11	21,357.13	19,849.44	10,000.00	9,317.66	9,317.66		8,500.00
562510	SMALL OFFICE EQUIPMENT	1,626.24	2,500.00	297.51	2,500.00	835.73	3,221.74	4,208.09	5,741.09	14,330.34	20,000.00	20,000.00	14,971.38	14,971.38		17,000.00
562600	COMMUNICATIONS EXPENSE	15,452.79	15,800.00	34,843.03	21,100.00	16,515.98	16,082.49	14,339.42	19,614.80	12,103.92	17,794.39	15,000.00	22,520.99	22,520.99		23,000.00
562700	OUTSIDE SERVICES EMPLOYED	119,422.78	120,000.00	113,093.40	143,707.00	134,313.43	149,527.89	218,472.12	175,993.64	168,619.87	196,942.27	325,532.00	147,668.67	147,668.67		250,000.00
562800	PERSONAL AUTO EXPENSE	712.85	1,500.00	1,094.57	1,500.00	1,780.34	0.00	0.00	3,053.10	1,287.52	838.44	1,800.00	982.24	982.24		2,200.00
	TOTAL OFFICE & OTHER	311,140.05	334,262.00	330,846.21	234,931.00	226,628.29	418,059.30	518,388.75	554,969.63	617,331.24	643,379.25	480,520.00	644,343.52	644,343.52		715,100.00
	INSURANCE EXPENSES															
563100	LIABILITY & CASUALTY INSURANCE	46,220.63	42,365.00	14,452.35	47,000.00	41,007.59	8,093.79	49,447.28	84,309.35	173,683.89	94,336.82	150,000.00	153,568.83	153,568.83		150,000.00
563200	WORKMENS COMP INSURANCE	26,095.84	24,290.00	21,459.50	24,290.00	33,661.59	58,642.52	44,099.49	19,088.99	24,720.79	39,812.42	50,000.00	47,242.39	47,242.39	*	45,000.00
	TOTAL INSURANCE EXPENSE	72,316.47	66,655.00	35,911.85	71,290.00	74,669.18	66,736.31	93,546.77	103,398.34	198,404.68	134,149.24	200,000.00	200,811.22	200,811.22		195,000.00
	EMPLOYEES BENEFITS EXPENSES															
564200	PAID TIME OFF	101,060.29	107,873.00	92,112.64	102,936.00	124,451.78	127,732.75	97,712.59	159,406.54	125,718.01	157,667.99	130,000.00	148,637.85	193,229.21	*	165,000.00
564250	COMP TIME OFF					9,164.25	16,118.07	13,101.00	10,599.29	4,979.51	3,858.05	5,000.00	2,557.58	3,324.85	*	3,000.00
564300	HOLIDAYS WITH PAY	32,556.29	34,510.00	38,002.66	48,096.00	43,188.60	47,059.26	42,432.33	61,327.46	62,971.73	77,327.98	60,000.00	77,694.54	101,002.90	*	90,000.00
564400	GROUP MEDICAL INSURANCE	344,887.49	411,628.00	358,052.77	381,220.00	664,775.70	57,577.86	412,377.52	477,766.79	527,279.45	744,139.91	675,000.00	756,108.65	756,108.65	*	775,000.00
564500	EMPLOYER PAYROLL TAXES	16,715.44	19,219.00	18,484.85	32,307.00	17,660.51	18,272.23	20,905.36	16,624.04	22,763.03	27,044.84	31,000.00	26,427.62	37,236.83	*	29,000.00
564600	PENSION PLAN COSTS	10,350.38	339,248.00	135,398.06	373,783.00	522,534.82	408,209.90	123,772.76	209,067.21	523,944.47	443,915.67	360,000.00	551,556.95	551,556.95	*	572,000.00
	TOTAL EMPLOYEES BENEFITS EXP.	505,569.89	912,478.00	642,050.38	938,342.00	1,381,775.66	674,970.07	710,301.56	934,791.33	1,267,656.20	1,453,954.44	1,261,000.00	1,562,983.19	1,642,459.39		1,634,000.00
	GENERAL PLANT EXPENSES															
567100	MAINT & REPAIRS SHOP MAINTENANCE	51,139.52	45,547.00	30,989.48	45,000.00	92,909.59	64,461.94	91,819.00	57,718.53	61,342.23	72,349.45	55,000.00	72,427.65	72,427.65		60,000.00
567210	MAINT & REPAIRS/OFFICE EQUIP	3,586.36	2,000.00	3,845.08	2,000.00	6,723.99	3,318.00	4,970.47	1,742.89	3,318.00	0.00	5,000.00	0.00	0.00		1,500.00
567200	MAINT & REPAIRS/GEN EQUIPMENT	28,083.12	35,890.00	26,348.00	44,144.00	40,610.08	34,385.91	36,207.53	14,985.31	20,478.75	18,216.02	15,000.00	14,558.61	14,558.61	*	14,000.00
	TOTAL MAINTENANCE OF GEN PLANT	82,809.00	83,437.00	61,182.56	91,144.00	140,243.66	102,165.85	132,997.00	74,446.73	85,138.98	90,565.47	75,000.00	86,986.26	86,986.26		75,500.00

Crestline Village Water District  
Budget Worksheet

G/L ACCT NO.	DESCRIPTION	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-2026			2026-2027	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	12 Month Totals	Projected	Proposed	
		Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Totals	Budget
568100	OTHER ADMIN & GENERAL EXPENSES															
568200	DIRECTORS' FEES	7,400.00	8,000.00	8,900.00	8,000.00	7,500.00	6,200.00	16,000.00	14,000.00	12,000.00	11,400.00	12,000.00	12,000.00	12,500.00	11,000.00	
571000	COLLECTION & HANDLING CHARGES	2,465.77	1,000.00	1,053.77	1,000.00	647.67	1,260.37	1,335.37	791.33	0.00	0.00	0.00	0.00	0.00	0.00	
591000	DEPRECIATION & AMORTIZ. EXP.						604,880.00	596,355.00	595,435.76	578,135.18	604,703.20	2,760.04	2,760.04			
	INTEREST EXPENSE						252.80	141.00	11.81	298.33	0.00	0.00	436.91			
	TOTAL OTHER ADMIN & GEN EXP	9,865.77	9,000.00	9,953.77	9,000.00	8,147.67	612,593.17	613,831.37	610,238.90	590,433.51	616,103.20	12,000.00	15,196.95	12,500.00	11,000.00	
	TOTAL OPERATING EXPENSES	2,191,668.88	2,570,807.00	2,451,334.32	2,689,728.00	3,119,467.58	3,551,338.93	3,719,372.68	4,150,515.86	4,624,340.24	4,708,058.75	4,180,963.00	4,410,953.14	4,726,149.11	4,555,100.00	
	NET INCOME (LOSS) FROM OPER	(17,466.97)	(347,104.00)	(46,718.98)	133,261.00	(305,567.10)	(166,846.05)	(301,089.41)	(682,390.44)	(1,191,999.31)	(1,092,422.95)	(677,963.00)	(822,709.30)	(1,137,905.27)	(735,100.00)	
	NET INCOME (LOSS)	374,878.99	33,879.00	347,309.96	539,275.00	175,724.53	275,117.17	122,430.54	(118,652.36)	(524,953.86)	(412,205.06)	37.00	(188,718.53)	(602,557.34)	(71,400.00)	

\* Standard Increase applied to Proposed budget

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

**DRAFT**

Reserve Carryover from Prior Year			\$3,579,339
Operating Revenues		<u>3,588,244</u>	
Operating Expenses		<u>4,410,953</u>	
Net Income from Operations		<u>(822,709)</u>	
Non-Operating Income		<u>633,991</u>	
Cash Investment Increase/Decrease			<u>(188,719)</u>
Cash and Investments Before Capital Items			\$3,390,620
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		30,000	
Office Equipment			
Office Computer Equipment		<u>25,000</u>	<u>303,000</u>
Cash and Investments End of Year			\$3,087,620
Committed Reserves Beginning	Percent of		
Reserve for Purchased Water	Operating Expenses	15.9%	700,000
Reserve for Future Improvements		6.2%	271,809
Contingency		41.2%	1,815,811
Minimum Emergency Reserve		6.8%	<u>300,000</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	<u>400,000</u>
Calculated Change to Reserve for Purchased Water		400,000
Increase/(Decrease) to Reserve for Purchased Water		<u>0</u>
<b>Projected Reserve for Purchased Water (Maximum \$700,000)</b>		<b><u><u>\$700,000</u></u></b>

<b>Target Net Income from Operations (Including Non-Cash Items)</b>		
Estimated Depreciation for Fiscal Year	487,057	
Increase/(Decrease) to Reserve for Purchased Water		<u>0</u>
Target Net Income from Operations for Fiscal Year		487,057
Projected Net Income from Operations with NO Rate Increase		<u>(822,709)</u>
<b>Amount to Achieve Target Net Income from Operations</b>		<b>1,309,766</b>
<b>Amount Available from Non-Operating Income to Meet Target</b>		
Non-Operating Income	633,991	
Less: Debt Service		<u>0</u>
Net Available from Non-Operating Income		<u>633,991</u>
<b>Amount to Achieve Target Income (Negative exceeds target)</b>		<b><u><u>675,776</u></u></b>
Change in Monthly Water Bill to Achieve Increase	Services	
All Accounts	4,978	\$11.31