



# **ROWLAND WATER DISTRICT BUDGET**

## **FISCAL YEAR 2016-2017**

## FINANCIAL OVERVIEW

Description	Proposed Budget	Current Budget	YTD 3/31/16	FY 2015 Actual	FY 2014 Actual
Total Revenues	20,825,000.00	22,475,000.00	13,685,212.00	21,576,952.00	21,867,544.00
Operating Expenses	13,965,000.00	14,505,000.00	10,452,934.00	14,148,995.00	14,690,932.00
Administrative Expenses	1,075,000.00	1,110,000.00	874,265.00	1,018,121.00	951,605.00
Personnel Expenses	4,685,000.00	4,840,000.00	3,093,042.00	4,169,201.00	4,281,372.00
Total Expenses	19,725,000.00	20,455,000.00	14,420,241.00	19,336,317.00	19,923,909.00
Net Income	\$1,100,000.00	\$2,020,000.00	\$(735,029.00)	\$2,240,635.00	\$1,943,635.00

## OPERATING REVENUES

Description	Proposed Budget	Current Budget	YTD 3/31/16	Actual FY 2015	Actual FY 2014
Water Sales					
<input type="checkbox"/> Residential	7,500,000.00	8,400,000.00	4,607,319.00	7,600,766.00	8,041,797.00
<input type="checkbox"/> Commercial	5,150,000.00	5,600,000.00	3,565,847.00	5,702,646.00	5,768,188.00
<input type="checkbox"/> Public	200,000.00	300,000.00	151,771.00	239,990.00	246,614.00
<input type="checkbox"/> Recycled	550,000.00	750,000.00	412,087.00	709,445.00	732,959.00
Meter Charges	6,400,000.00	6,200,000.00	4,115,282.00	6,086,123.00	5,894,968.00
Customer Fees	250,000.00	250,000.00	195,641.00	255,300.00	261,805.00
Contract Income	150,000.00	150,000.00	112,664.00	185,997.00	204,106.00
Const. Invoices	30,000.00	20,000.00	48,231.00	13,144.00	15,784.00
Shared Services	10,000.00	25,000.00	5,510.00	57,273.00	0.00
Flow Tests	10,000.00	5,000.00	10,968.00	9,870.00	5,880.00
<b>Totals</b>	<b>\$20,250,000.00</b>	<b>\$21,700,000.00</b>	<b>\$13,225,320.00</b>	<b>\$20,860,554.00</b>	<b>\$21,172,101.00</b>

*\*Revenues based on 10,500 AF of Water Sales*

## NON-OPERATING REVENUES

<b>Description</b>	<b>Proposed Budget</b>	<b>Current Budget</b>	<b>YTD 3/31/16</b>	<b>Actual FY 2015</b>	<b>Actual FY 2014</b>
Property Taxes	250,000.00	250,000.00	199,356.00	309,832.00	339,888.00
Interest Income	300,000.00	300,000.00	208,239.00	372,914.00	326,399.00
Non-Recurring Revenue	25,000.00	25,000.00	52,297.00	33,652.00	29,256.00
Totals	\$575,000.00	\$575,000.00	\$459,892.00	\$716,398.00	\$695,543.00

## TOTAL REVENUES

<b>Description</b>	<b>Proposed Budget</b>	<b>Current Budget</b>	<b>YTD 3/31/16</b>	<b>Actual FY 2015</b>	<b>Actual FY 2014</b>
Operating Revenue	20,250,000.00	21,700,000.00	13,225,320.00	20,860,554.00	21,172,101.00
Non-Operating Revenue	575,000.00	575,000.00	459,892.00	716,398.00	695,443.00
Total Revenue	\$20,825,000.00	\$22,275,000.00	\$13,685,212.00	\$21,576,952.00	\$21,867,544.00

## OPERATING EXPENSES

Description	Proposed Budget	Current Budget	YTD 3/31/16	Actual FY 2015	Actual FY 2014
Water Purchases					
<input type="checkbox"/> TVMWD	8,100,000.00	7,000,000.00	7,033,875.00	9,507,936.00	9,976,106.00
<input type="checkbox"/> Cal. Domestic	875,000.00	2,250,000.00	0.00	0.00	0.00
<input type="checkbox"/> La Habra	95,000.00	410,000.00	98,631.00	86,493.00	28,967.00
<input type="checkbox"/> WRD	75,000.00	200,000.00	53,431.00	73,869.00	24,704.00
<input type="checkbox"/> Recycled	250,000.00	240,000.00	148,668.00	187,211.00	194,721.00
Debt Service	2,450,000.00	2,450,000.00	1,667,722.00	2,583,312.00	2,634,957.00
Maintenance of Water System	445,000.00	305,000.00	318,587.00	283,466.00	317,725.00
Fixed Charges	330,000.00	395,000.00	284,674.00	318,403.00	306,726.00
Pumping Expense	400,000.00	350,000.00	208,571.00	315,922.00	311,454.00
Supply&Develop.	150,000.00	150,000.00	111,413.00	118,296.00	283,960.00

\*Expenses based on 10,500 AF of Water Purchases

## OPERATING EXPENSES - CONTINUED

<b>Description</b>	<b>Proposed Budget</b>	<b>Current Budget</b>	<b>YTD 3/31/16</b>	<b>Actual FY 2015</b>	<b>Actual FY 2014</b>
Service Contracts	275,000.00	250,000.00	199,774.00	265,297.00	213,747.00
Assessments	180,000.00	200,000.00	82,365.00	126,794.00	141,490.00
Vehicle Expense	70,000.00	70,000.00	56,210.00	52,243.00	71,578.00
Tools & Supplies	30,000.00	25,000.00	24,438.00	29,327.00	25,414.00
Equipment Exp.	25,000.00	20,000.00	21,332.00	15,265.00	16,088.00
Maintenance Op.	30,000.00	30,000.00	17,596.00	30,322.00	42,313.00
Engineering	20,000.00	20,000.00	11,683.00	16,024.00	5,230.00
Water Tests	25,000.00	30,000.00	14,375.00	20,193.00	20,751.00
Conservation	20,000.00	10,000.00	10,352.00	9,326.00	5,399.00
Outreach	120,000.00	100,000.00	89,237.00	109,296.00	69,602.00
<b>Totals</b>	<b>\$13,965,000.00</b>	<b>\$14,505,000.00</b>	<b>\$10,452,934.00</b>	<b>\$14,148,995.00</b>	<b>\$14,690,932.00</b>

## ADMINISTRATIVE EXPENSES

<b>Description</b>	<b>Projected Budget</b>	<b>Current Budget</b>	<b>YTD 3/31/16</b>	<b>Actual FY 2015</b>	<b>Actual FY 2014</b>
Liability Ins.	125,000.00	130,000.00	121,639.00	115,868.00	113,151.00
IT Support Srvs.	150,000.00	160,000.00	182,029.00	177,924.00	208,480.00
Directors Exp.	125,000.00	165,000.00	86,623.00	115,117.00	112,331.00
Bank/Mgmt. Fees	105,000.00	100,000.00	77,552.00	98,257.00	77,552.00
Legal Fees	100,000.00	95,000.00	79,168.00	86,854.00	68,514.00
Compliance Fees	75,000.00	75,000.00	31,708.00	75,079.00	73,562.00
Auditing	30,000.00	25,000.00	27,244.00	27,993.00	19,850.00
Utility Services	80,000.00	90,000.00	55,361.00	76,783.00	78,351.00
Membership	50,000.00	45,000.00	44,226.00	42,677.00	39,243.00
Conferences	60,000.00	60,000.00	41,286.00	48,539.00	43,486.00
Office Expenses	30,000.00	30,000.00	19,505.00	32,456.00	18,741.00



## ADMINISTRATIVE EXPENSES - CONTINUED

<b>Description</b>	<b>Projected Budget</b>	<b>Current Budget</b>	<b>YTD 3/31/16</b>	<b>Actual FY 2015</b>	<b>Actual FY 2014</b>
Seminars/Training	70,000.00	60,000.00	56,243.00	58,949.00	50,327.00
Uncollectable	30,000.00	30,000.00	22,784.00	6,227.00	6,006.00
Miscellaneous	45,000.00	45,000.00	28,897.00	55,398.00	42,011.00
Totals	\$1,075,000.00	\$1,110,000.00	\$874,265.00	\$1,018,121.00	\$951,605.00

## PERSONNEL EXPENSES

Description	Projected Budget	Current Budget	YTD 3/31/16	Actual FY 2015	Actual FY 2014
Wages					
<input type="checkbox"/> Field CSR's	155,000.00	155,000.00	45,716.00	118,456.00	126,886.00
<input type="checkbox"/> Operations	685,000.00	685,000.00	444,347.00	572,697.00	575,145.00
<input type="checkbox"/> Maintenance	775,000.00	775,000.00	495,114.00	632,987.00	578,667.00
<input type="checkbox"/> Administrative	1,100,000.00	1,100,000.00	747,747.00	1,064,836.00	1,050,674.00
Payroll Taxes	180,000.00	200,000.00	124,289.00	171,124.00	166,794.00
Workers Comp.	50,000.00	65,000.00	32,199.00	49,251.00	58,765.00
Unemployment	15,000.00	20,000.00	8,388.00	11,319.00	12,253.00
CalPERS	600,000.00	650,000.00	418,466.00	504,695.00	457,576.00
GASB 45 OPEB	420,000.00	420,000.00	315,000.00	420,000.00	555,000.00

*Calendar Year 2015 – 0.9% CPI*

*1% COLA – 27,000.00 or .0014% of Budget*

*2% COLA – 53,000.00 or .0027% of Budget*

## PERSONNEL EXPENSES - CONTINUED

<b>Description</b>	<b>Projected Budget</b>	<b>Current Budget</b>	<b>YTD 3/31/16</b>	<b>Actual FY 2015</b>	<b>Actual FY 2014</b>
Insurance					
<input type="checkbox"/> Health	485,000.00	550,000.00	310,565.00	445,773.00	518,740.00
<input type="checkbox"/> Dental	40,000.00	55,000.00	27,719.00	35,788.00	41,083.00
<input type="checkbox"/> Vision	10,000.00	10,000.00	4,427.00	7,159.00	7,650.00
<input type="checkbox"/> Disability	15,000.00	15,000.00	6,993.00	10,115.00	11,150.00
<input type="checkbox"/> Life	5,000.00	5,000.00	2,278.00	3,334.00	2,129.00
<input type="checkbox"/> Retirees	150,000.00	135,000.00	109,794.00	121,667.00	118,860.00
<b>Totals</b>	<b>\$4,685,000.00</b>	<b>\$4,840,000.00</b>	<b>\$3,093,042.00</b>	<b>\$4,169,201.00</b>	<b>\$4,281,372.00</b>

## TOTAL EXPENSES

<b>Description</b>	<b>Proposed Budget</b>	<b>Current Budget</b>	<b>YTD 3/31/16</b>	<b>Actual FY 2015</b>	<b>Actual FY 2014</b>
Operating Expenses	13,965,000.00	14,505,000.00	10,452,934.00	14,148,995.00	14,690,932.00
Administrative Expenses	1,075,000.00	1,110,000.00	874,265.00	1,018,121.00	951,605.00
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Total Expenses	\$19,725,000.00	\$20,455,000.00	\$14,420,241.00	\$19,336,317.00	\$19,923,909.00

# CAPITAL IMPROVEMENT PLAN

<b>Project Description</b>	<b>Fiscal Year 2016-2017</b>
<i>Facilities</i>	
Office Improvements	50,000.00
RCS System	55,000.00
RCS Structure	100,000.00
<i>Office Equipment</i>	
New Servers	10,000.00
Office Furniture	50,000.00
Telemetry System Upgrade	800,000.00
<i>Reservoirs</i>	
Booster Station Mag. Meters	20,000.00
<i>Tools &amp; Equipment</i>	
Air Compressor	40,000.00

# CAPITAL IMPROVEMENT PLAN

<b>Project Description</b>	<b>Fiscal Year 2016-2017</b>
<i>Vehicles</i>	
Field Trucks	150,000.00
<i>Distribution System</i>	
Vault Rehabilitation	20,000.00
Large Meter Replacement	30,000.00
Preventative Pump	80,000.00
Valve Replacement	100,000.00
AMR Conversion/Large Meter Expansion	150,000.00
Mainline Replacement	400,000.00
<i>Total Capital Improvement Plan</i>	\$2,055,000.00

Adopted by the Board of Directors June 14, 2016

\_\_\_\_\_, Szu Pei Lu-Yang, Board President