



# ROWLAND WATER DISTRICT BUDGET

FISCAL YEAR 2019-2020

# FINANCIAL OVERVIEW

Description	Proposed Budget	Current Budget	YTD 3/31/19	FY 2018 Actual	FY 2017 Actual
Total Revenues	24,880,000.00	23,340,000.00	17,193,957.00	24,515,566.00	21,492,577.00
Operating Expenses	15,685,000.00	15,260,000.00	10,541,621.00	14,777,396.00	14,181,289.00
Administrative Expenses	1,415,000.00	1,365,000.00	1,086,201.00	1,272,296.00	1,140,804.00
Personnel Expenses	5,400,000.00	5,055,000.00	3,582,877.00	4,489,175.00	4,236,067.00
Total Expenses	22,500,000.00	21,680,000.00	15,210,699.00	20,528,867.00	19,558,160.00
Net Income	\$2,380,000.00	\$1,660,000.00	\$1,983,258.00	\$3,986,699.00	\$1,934,417.00
CIP Program	(2,923,000.00)	(2,345,700.00)	(1,444,636.00)	(2,947,547.00)	(2,107,736.00)

## OPERATING REVENUES

Description	Proposed Budget	Current Budget	YTD 3/31/19	Actual FY 2018	Actual FY 2017
Water Sales					
<input type="checkbox"/> Residential	7,500,000.00	7,750,000.00	5,043,173.00	7,836,281.00	7,307,375.00
<input type="checkbox"/> Commercial	6,000,000.00	6,000,000.00	3,867,434.00	6,058,449.00	5,608,933.00
<input type="checkbox"/> Public	250,000.00	250,000.00	204,751.00	273,525.00	246,960.00
<input type="checkbox"/> Recycled	600,000.00	600,000.00	451,865.00	623,705.00	576,460.00
Meter Charges	9,300,000.00	7,250,000.00	6,669,494.00	8,482,070.00	6,682,417.00
Customer Fees	300,000.00	275,000.00	267,278.00	354,648.00	265,865.00
Contract Income	160,000.00	150,000.00	121,334.00	139,328.00	145,985.00
Const. Invoices	50,000.00	50,000.00	14,453.00	20,522.00	26,372.00
Capacity Fees	60,000.00	60,000.00	29,479.00	145,632.00	0.00
Flow Tests	10,000.00	10,000.00	12,950.00	11,200.00	8,400.00
<b>Totals</b>	<b>\$24,230,000.00</b>	<b>\$22,395,000.00</b>	<b>\$16,682,211.00</b>	<b>\$23,945,360.00</b>	<b>\$20,868,767.00</b>

*\*Based on 11,300 AF of Water Sales*



## NON-OPERATING REVENUES

<b>Description</b>	<b>Proposed Budget</b>	<b>Current Budget</b>	<b>YTD 3/31/19</b>	<b>Actual FY 2018</b>	<b>Actual FY 2017</b>
Property Taxes	325,000.00	300,000.00	222,192.00	346,925.00	336,506.00
Interest Income	300,000.00	225,000.00	280,553.00	213,098.00	266,167.00
Non-Recurring Revenue	25,000.00	25,000.00	9,001.00	10,183.00	13,787.00
Totals	\$650,000.00	\$550,000.00	\$511,746.00	\$570,206.00	\$623,810.00

## TOTAL REVENUES

<b>Description</b>	<b>Proposed Budget</b>	<b>Current Budget</b>	<b>YTD 3/31/19</b>	<b>Actual FY 2018</b>	<b>Actual FY 2017</b>
Operating Revenue	24,230,000.00	22,395,000.00	16,682,211.00	23,945,360.00	20,868,767.00
Non-Operating Revenue	650,000.00	550,000.00	511,746.00	570,206.00	623,810.00
Total Revenue	\$24,880,000.00	\$23,340,000.00	\$17,193,957.00	\$24,515,566.00	\$21,492,577.00

## OPERATING EXPENSES

Description	Proposed Budget	Current Budget	YTD 3/31/19	Actual FY 2018	Actual FY 2017
Water Purchases					
<input type="checkbox"/> TVMWD	10,000,000.00	9,500,000.00	6,862,055.00	9,440,505.00	9,169,652.00
<input type="checkbox"/> Cal. Domestic	570,000.00	550,000.00	219,064.00	313,888.00	193,487.00
<input type="checkbox"/> La Habra	0.00	0.00	0.00	0.00	11,826.00
<input type="checkbox"/> WRD	0.00	0.00	0.00	0.00	22.00
<input type="checkbox"/> Recycled	250,000.00	250,000.00	152,244.00	185,932.00	192,973.00
Debt Service	2,450,000.00	2,450,000.00	1,715,712.00	2,441,494.00	2,443,269.00
Maintenance of Water System	635,000.00	665,000.00	457,974.00	688,650.00	584,128.00
Fixed Charges	275,000.00	305,000.00	198,214.00	278,128.00	314,867.00
Pumping Power	375,000.00	425,000.00	223,572.00	375,606.00	276,299.00
Supply Develop.	100,000.00	120,000.00	17,471.00	85,556.00	156,653.00

\*Based on 11,300 AF of Water Purchases

## MAINTENANCE OF WATER SYSTEM

Description	Projected Budget	Current Budget	YTD 3/31/19	Actual FY 2018	Actual FY 2017
Chemicals	90,000.00	90,000.00	47,925.00	64,783.00	42,956.00
Hydrants	75,000.00	85,000.00	32,405.00	74,747.00	116,235.00
Mains	60,000.00	60,000.00	74,955.00	47,262.00	85,315.00
Meters	30,000.00	30,000.00	20,994.00	79,428.00	41,361.00
Pumps	25,000.00	25,000.00	15,624.00	31,133.00	13,065.00
Recycled	25,000.00	25,000.00	12,289.00	30,511.00	47,147.00
Recycled - COI	5,000.00	5,000.00	24,571.00	194.00	9,759.00
Reservoirs	85,000.00	85,000.00	47,414.00	98,371.00	67,434.00
Services	130,000.00	150,000.00	104,979.00	220,046.00	136,371.00
Valves	85,000.00	85,000.00	51,014.00	30,321.00	11,699.00
Telemetry	25,000.00	25,000.00	25,804.00	11,854.00	12,786.00
<b>Totals</b>	<b>\$635,000.00</b>	<b>\$665,000.00</b>	<b>\$457,974.00</b>	<b>\$688,650.00</b>	<b>\$584,128.00</b>

## OPERATING EXPENSES - CONTINUED

<b>Description</b>	<b>Proposed Budget</b>	<b>Current Budget</b>	<b>YTD 3/31/19</b>	<b>Actual FY 2018</b>	<b>Actual FY 2017</b>
Service Contracts	250,000.00	230,000.00	186,817.00	233,196.00	340,543.00
Assessments	330,000.00	330,000.00	146,828.00	371,996.00	186,090.00
Vehicle Expense	80,000.00	70,000.00	69,381.00	74,131.00	58,210.00
Tools & Supplies	30,000.00	30,000.00	39,714.00	22,894.00	24,785.00
Equipment Exp.	30,000.00	25,000.00	39,539.00	26,601.00	25,540.00
Maintenance Op.	30,000.00	30,000.00	32,293.00	24,423.00	28,743.00
Engineering	100,000.00	100,000.00	5,785.00	35,048.00	12,673.00
Water Tests	25,000.00	25,000.00	16,109.00	21,317.00	22,059.00
Conservation	25,000.00	25,000.00	15,013.00	34,532.00	20,290.00
Outreach	130,000.00	130,000.00	143,836.00	123,499.00	119,180.00
<b>Totals</b>	<b>\$15,685,000.00</b>	<b>\$15,260,000.00</b>	<b>\$10,541,621.00</b>	<b>\$14,777,396.00</b>	<b>\$14,181,289.00</b>



## ADMINISTRATIVE EXPENSES

<b>Description</b>	<b>Projected Budget</b>	<b>Current Budget</b>	<b>YTD 3/31/19</b>	<b>Actual FY 2018</b>	<b>Actual FY 2017</b>
Liability Ins.	150,000.00	150,000.00	116,198.00	147,148.00	97,101.00
IT Support Srvs.	150,000.00	140,000.00	132,209.00	144,718.00	175,232.00
IT Licensing	80,000.00	80,000.00	93,490.00	52,645.00	24,938.00
Directors Exp.	160,000.00	145,000.00	121,743.00	145,771.00	130,625.00
Bank/Mgmt. Fees	120,000.00	110,000.00	91,485.00	119,022.00	119,492.00
Legal Fees	170,000.00	170,000.00	145,749.00	115,358.00	155,775.00
Compliance Fees	120,000.00	100,000.00	86,370.00	134,681.00	70,408.00
Auditing	35,000.00	35,000.00	25,125.00	36,750.00	23,250.00
Utility Services	120,000.00	120,000.00	86,536.00	119,135.00	99,256.00
Membership	50,000.00	55,000.00	44,003.00	42,411.00	45,472.00
Conferences	60,000.00	60,000.00	30,896.00	42,836.00	49,503.00
Office Expenses	30,000.00	30,000.00	18,651.00	28,298.00	43,108.00

## ADMINISTRATIVE EXPENSES - CONTINUED

<b>Description</b>	<b>Projected Budget</b>	<b>Current Budget</b>	<b>YTD 3/31/19</b>	<b>Actual FY 2018</b>	<b>Actual FY 2017</b>
Seminars/Training	70,000.00	70,000.00	22,733.00	50,844.00	60,119.00
Uncollectable	30,000.00	30,000.00	18,376.00	14,529.00	12,210.00
Miscellaneous	70,000.00	70,000.00	52,637.00	78,150.00	34,315.00
Totals	\$1,415,000.00	\$1,365,000.00	\$1,086,201.00	\$1,272,296.00	\$1,140,804.00

## PERSONNEL EXPENSES

Description	Projected Budget	Current Budget	YTD 3/31/19	Actual FY 2018	Actual FY 2017
Wages					
<input type="checkbox"/> Operations	870,000.00	830,000.00	485,928.00	637,820.00	622,284.00
<input type="checkbox"/> Distribution	970,000.00	925,000.00	599,949.00	759,674.00	740,415.00
<input type="checkbox"/> Administration	1,400,000.00	1,200,000.00	922,557.00	1,155,994.00	1,040,377.00
<input type="checkbox"/> Internship	60,000.00	60,000.00	21,030.00	14,265.00	9,735.00
Payroll Taxes	250,000.00	200,000.00	138,721.00	184,369.00	173,329.00
Workers Comp.	50,000.00	50,000.00	40,106.00	47,793.00	45,436.00
Unemployment	15,000.00	15,000.00	9,252.00	10,820.00	8,242.00
CalPERS	650,000.00	650,000.00	556,875.00	589,609.00	537,061.00
GASB 45 OPEB	420,000.00	420,000.00	315,000.00	420,000.00	420,000.00

*Calendar Year 2018 – 4.00% CPI  
Included in budget*

## PERSONNEL EXPENSES - CONTINUED

<b>Description</b>	<b>Projected Budget</b>	<b>Current Budget</b>	<b>YTD 3/31/19</b>	<b>Actual FY 2018</b>	<b>Actual FY 2017</b>
Insurance					
<input type="checkbox"/> Health	480,000.00	480,000.00	335,325.00	454,890.00	430,595.00
<input type="checkbox"/> Dental	40,000.00	40,000.00	24,160.00	33,786.00	34,850.00
<input type="checkbox"/> Vision	10,000.00	10,000.00	4,625.00	5,867.00	5,697.00
<input type="checkbox"/> Disability	10,000.00	10,000.00	7,342.00	10,082.00	9,866.00
<input type="checkbox"/> Life	5,000.00	5,000.00	2,367.00	4,138.00	3,448.00
<input type="checkbox"/> Retirees	170,000.00	160,000.00	119,590.00	160,068.00	154,732.00
<b>Totals</b>	<b>\$5,400,000.00</b>	<b>\$5,055,000.00</b>	<b>\$3,582,827.00</b>	<b>\$4,489,175.00</b>	<b>\$4,236,067.00</b>



## TOTAL EXPENSES

<b>Description</b>	<b>Proposed Budget</b>	<b>Current Budget</b>	<b>YTD 3/31/19</b>	<b>Actual FY 2018</b>	<b>Actual FY 2017</b>
Operating Expenses	15,685,000.00	15,260,000.00	10,541,621.00	14,777,396.00	14,181,289.00
Administrative Expenses	1,415,000.00	1,365,000.00	1,086,201.00	1,272,296.00	1,140,804.00
Personnel Expenses	5,400,000.00	5,055,000.00	3,582,877.00	4,489,175.00	4,236,067.00
Total Expenses	\$22,500,000.00	\$21,680,000.00	\$15,210,699.00	\$20,528,867.00	\$19,558,160.00

## DISTRICT FACILITIES IMPROVEMENT (RESERVE FUNDED)

Project Description	Fiscal Year 2019-2020
<i>District Office</i>	
LED Exterior Light Conversions	41,000.00
Bin Canopy	143,000.00
Stucco	230,000.00
Warehouse Building Canopy	244,000.00
Fuel Tank/Fuel Management System	407,000.00
<i>Subtotal</i>	1,065,000.00
<i>10% Contingency</i>	106,500.00
<i>Total</i>	\$1,171,500.00
<i>District Reserves</i>	16,895,793.00
<i>Reserves after Facilities Improvement</i>	\$15,724,293.00

# CAPITAL IMPROVEMENT PLAN

<b>Project Description</b>	<b>Fiscal Year 2019-2020</b>
<i>Distribution System</i>	
Large Meter Replacement	30,000.00
Preventative Pump Maintenance	70,000.00
Mainline Replacement	100,000.00
Valve Replacement	800,000.00
<i>Operations System</i>	
Booster Station Valve Replacement	32,000.00
Automatic Transfer Switch - BPS	60,000.00
Booster Station Rehabilitation	75,000.00
Reservoir Rehabilitation	475,000.00

# CAPITAL IMPROVEMENT PLAN

<b>Project Description</b>	<b>Fiscal Year 2019-2020</b>
<i>Office Equipment</i>	
Office Furniture	150,000.00
<i>Facilities</i>	
Security for Remote Sites	75,000.00
Fencing District Yard	90,000.00
Office Landscaping	120,000.00
<i>Field Equipment &amp; Vehicles</i>	
EOC Trailer	125,000.00
550 Crew Truck	140,000.00



# CAPITAL IMPROVEMENT PLAN

<b>Project Description</b>	<b>Fiscal Year 2019-2020</b>
<i>Water Quality</i>	
Water Quality Stations	15,000.00
Asphalt Repair	50,000.00
PAX Mixers	65,000.00
RCS Structure	150,000.00
Telemetry System Upgrade	600,000.00
<i>Subtotal</i>	3,222,000.00
<i>2018-2019 Carryover</i>	(299,000.00)
<i>10% Contingency</i>	322,200.00
<i>Capital Improvement Plan</i>	\$3,245,200.00

Adopted by the Board of Directors June 11, 2019

\_\_\_\_\_, Robert W. Lewis, Board President