



**Rowland Water District Budget
Fiscal Year 2015-2016**

Operating Revenues

Categories	YTD Actuals 3/31/15	Proposed FY Budget 15/16	FY Budget 14/15	FY Budget 13/14	FY Budget 12/13
Water Sales					
❑ Residential	\$5,601,101	\$8,850,000	\$8,000,000	\$8,505,000	\$7,935,000
❑ Business	\$4,239,495	\$5,150,000	\$5,000,000	\$4,050,000	\$3,800,000
❑ Public	\$186,383	\$300,000	\$350,000	\$340,000	\$305,000
❑ Recycled	\$446,620	\$750,000	\$550,000	\$510,000	\$350,000
Meter Charges	\$4,291,183	\$6,400,000	\$6,200,000	\$6,000,000	\$5,180,000
Penalty Fees	\$159,185	\$210,000	\$210,000	\$210,000	\$210,000
Connection Fees	\$31,315	\$40,000	\$40,000	\$40,000	\$40,000
Contract Income	\$122,907	\$150,000	\$75,000	\$125,000	\$125,000
Shared Services	\$55,473	\$25,000	\$150,000	\$0.00	\$0.00
Totals	\$15,133,662	\$21,875,000	\$20,575,000	\$19,780,000	\$17,945,000

Non-Operating Revenues

Categories	YTD Actuals 3/31/15	Proposed FY Budget 15/16	FY Budget 14/15	FY Budget 13/14	FY Budget 12/13
Property Taxes	\$186,502	\$250,000	\$300,000	\$250,000	\$250,000
Interest Income	\$209,923	\$300,000	\$300,000	\$300,000	\$350,000
Non-Recurring Revenue	\$13,722	\$25,000	\$25,000	\$35,000	\$45,000
Totals	\$410,147	\$575,000	\$625,000	\$585,000	\$645,000

Total Revenues

Categories	YTD Actuals 3/31/15	Proposed FY Budget 15/16	FY Budget 14/15	FY Budget 13/14	FY Budget 12/13
Operating Revenue	\$15,133,662	\$21,875,000	\$20,575,000	\$19,780,000	\$17,945,000
Non-Operating Revenue	\$410,147	\$575,000	\$625,000	\$585,000	\$645,000
Total Revenues	\$15,543,809	\$22,450,000	\$21,200,000	\$20,365,000	\$18,590,000

Operating Expenses

Categories	YTD Actuals 3/31/15	Proposed FY Budget 15/16	FY Budget 14/15	FY Budget 13/14	FY Budget 12/13
Water Purchases					
<input type="checkbox"/> TVMWD	\$7,226,561	\$7,000,000	\$10,000,000	\$9,800,000	\$9,200,000
<input type="checkbox"/> La Habra Hgts.	\$20,510	\$410,000	\$0.00	\$0.00	\$0.00
<input type="checkbox"/> WRD	\$34,189	\$240,000	\$0.00	\$0.00	\$0.00
<input type="checkbox"/> Cal Domestic	\$0.00	\$2,250,000	\$0.00	\$0.00	\$0.00
<input type="checkbox"/> Recycled	\$118,313	\$200,000	\$200,000	\$100,000	\$100,000
Fixed Charges	\$225,903	\$375,000	\$275,000	\$325,000	\$380,000
Maintenance of Water System	\$188,989	\$305,000	\$350,000	\$350,000	\$350,000
Pumping Expense	\$245,182	\$350,000	\$290,000	\$290,000	\$270,000
Vehicle Expense	\$41,639	\$70,000	\$70,000	\$80,000	\$80,000

Categories	YTD Actuals 3/31/15	Proposed FY Budget 15/16	FY Budget 14/15	FY Budget 13/14	FY Budget 12/13
Debt Service Exp.	\$1,487,177	\$2,450,000	\$2,800,000	\$2,800,000	\$1,500,000
Assessments	\$87,997	\$200,000	\$200,000	\$200,000	\$60,000
Service Contracts	\$183,938	\$250,000	\$250,000	\$275,000	\$275,000
Project Expenses	\$27,389	\$50,000	\$50,000	\$0.00	\$0.00
Supply & Develop.	\$98,592	\$150,000	\$200,000	\$100,000	\$100,000
Equipment Exp.	\$9,917	\$20,000	\$20,000	\$15,000	\$15,000
Tools & Supplies	\$22,035	\$25,000	\$25,000	\$25,000	\$25,000
Maintenance & Op.	\$17,290	\$30,000	\$30,000	\$30,000	\$30,000
Outreach	\$76,796	\$100,000	\$100,000	\$120,000	\$120,000
Conservation	\$3,873	\$10,000	\$10,000	\$10,000	\$10,000
Water Tests	\$15,389	\$30,000	\$30,000	\$30,000	\$30,000
Engineering	\$10,604	\$20,000	\$10,000	\$10,000	\$10,000
Totals	\$8,101,286	\$14,535,000	\$14,910,000	\$14,560,000	\$12,555,000

Administrative Expenses

Categories	YTD Actuals 3/31/15	Proposed FY Budget 15/16	FY Budget 14/15	FY Budget 13/14	FY Budget 12/13
Liability Insurance	\$121,078	\$130,000	\$125,000	\$125,000	\$110,000
IT Support Srvcs	\$141,150	\$160,000	\$135,000	\$135,000	\$175,000
Directors Expense	\$85,431	\$165,000	\$165,000	\$165,000	\$165,000
Bank/Mgmt. Fees	\$69,253	\$100,000	\$100,000	\$100,000	\$80,000
Legal Expense	\$51,581	\$95,000	\$90,000	\$100,000	\$85,000
Compliance Fees	\$50,176	\$75,000	\$80,000	\$75,000	\$75,000
Auditing	\$20,500	\$25,000	\$25,000	\$25,000	\$25,000
Utility Services	\$61,452	\$90,000	\$75,000	\$75,000	\$65,000
Membership Dues	\$38,428	\$45,000	\$45,000	\$45,000	\$45,000
Conferences	\$36,223	\$60,000	\$50,000	\$65,000	\$60,000

Administrative Expenses – continued

Categories	YTD Actuals 3/31/15	Proposed FY Budget 15/16	FY Budget 14/15	FY Budget 13/14	FY Budget 12/13
Seminars/Training	\$47,406	\$60,000	\$60,000	\$60,000	\$60,000
Office Expenses	\$22,894	\$30,000	\$40,000	\$40,000	\$40,000
Uncollectable	\$16,815	\$30,000	\$25,000	\$20,000	\$20,000
Miscellaneous	\$47,443	\$45,000	\$45,000	\$45,000	\$45,000
Totals	\$809,830	\$1,110,000	\$1,060,000	\$1,075,000	\$1,050,000

Personnel Expenses

Categories	YTD Actuals 3/31/15	Proposed FY Budget 15/16	FY Budget 14/15	FY Budget 13/14	FY Budget 12/13
Wages					
<input type="checkbox"/> Treatment	\$448,945	\$685,000	\$570,000	\$560,000	\$555,000
<input type="checkbox"/> Services	\$479,318	\$775,000	\$710,000	\$720,000	\$765,000
<input type="checkbox"/> Cust. Accts.	\$93,030	\$155,000	\$140,000	\$135,000	\$135,000
<input type="checkbox"/> Administrative	\$860,159	\$1,100,000	\$1,070,000	\$905,000	\$905,000
Payroll Taxes	\$127,467	\$200,000	\$175,000	\$130,000	\$130,000
Workers Comp.	\$38,623	\$65,000	\$60,000	\$65,000	\$55,000
Unemployment	\$10,626	\$20,000	\$20,000	\$20,000	\$20,000
CalPERS	\$386,759	\$650,000	\$560,000	\$550,000	\$550,000
GASB 45 OPEB	\$315,000	\$420,000	\$420,000	\$660,000	\$210,000

Personnel Expenses – continued

Categories	YTD Actuals 3/31/15	Proposed FY Budget 15/16	FY Budget 14/15	FY Budget 13/14	FY Budget 12/13
Insurance					
<input type="checkbox"/> Health	\$344,675	\$550,000	\$525,000	\$470,000	\$450,000
<input type="checkbox"/> Dental	\$26,983	\$55,000	\$45,000	\$40,000	\$40,000
<input type="checkbox"/> Vision	\$5,485	\$10,000	\$8,000	\$8,000	\$8,000
<input type="checkbox"/> Disability	\$7,718	\$15,000	\$12,000	\$12,000	\$10,000
<input type="checkbox"/> Life	\$2,481	\$5,000	\$3,000	\$3,000	\$3,000
<input type="checkbox"/> Health (Retirees)	\$88,085	\$135,000	\$120,000	\$120,000	\$120,000
Totals	\$3,235,354	\$4,840,000	\$4,438,000	\$4,398,000	\$3,956,000

Revenue minus Expenses

Categories	YTD Actuals 3/31/15	Proposed FY Budget 15/16	FY Budget 14/15	FY Budget 13/14	FY Budget 12/13
Total Revenues	\$15,543,809	\$22,450,000	\$21,200,000	\$20,365,000	\$18,590,000
Operating Expenses	\$10,142,283	\$14,535,000	\$14,910,000	\$14,560,000	\$12,555,000
Administrative Expenses	\$809,830	\$1,110,000	\$1,060,000	\$1,075,000	\$1,050,000
Personnel Expenses	\$3,235,354	\$4,840,000	\$4,438,000	\$4,398,000	\$3,956,000
Total Expenses	\$14,187,467	\$20,460,000	\$20,408,000	\$20,033,000	\$17,561,000
Net Income	\$1,356,342	\$1,965,000	\$792,000	\$332,000	\$1,029,000

SWRCB Water Reduction Scenarios

Acre Feet Purchased 8,700 AF (CY 2013)	Cost Per Acre Foot \$899.00	Revenue Per Acre Foot \$1,263.00 (\$2.90 per hcf)	Margin per Acre Foot \$364.00
20% Reduction	1,740.00 Acre Feet	1,740.00 AF x 364.00 AF	\$633,360.00
15% Reduction	1,305.00 Acre Feet	1,305.00 AF x 364.00 AF	\$475,020.00
10% Reduction	870 Acre Feet	870 AF x 364.00 AF	\$316,680.00
5% Reduction	435 Acre Feet	435 AF x 364.00 AF	\$158,340.00

Capital Improvement Plan

Project Description	Fiscal Year 2015-2016
<i>Office Equipment</i>	
WIMS Software	\$30,000
Telemetry System Upgrade	\$180,000
Kiosk Payment Center	\$200,000
<i>Facilities</i>	
Reservoirs No. 10 Pax Mixer	\$35,000
Office Building HVAC Improvements	\$40,000
Reservoir No. 8, 14 & 15 Fixed RMS	\$125,000
Office Landscaping	\$150,000
Tomich Booster Station	\$450,000

Capital Improvement Plan – continued

Project Description	Fiscal Year 2015-2016
<i>Distribution System</i>	
Alta-Dena Meter Upgrade	\$15,000
Valve Replacement	\$80,000
AMR Conversion/Large Meter Expansion	\$350,000
<i>Vehicles</i>	
Field Trucks	\$90,000
<i>Tools and Equipment</i>	
Portable RMS System	\$250,000
Totals	\$1,995,000
<i>2014-2015 Capital Budget Carryover</i>	
Recoating Reservoirs 13 & 16	\$1,200,000
Total Capital Improvement Plan	\$3,195,000

Water Reliability Projects – Funding Summary

Project	Total Capital Costs	RWD Capital Costs	Bond Proceeds Disbursed	Other Funding	Total Funding
La Habra Hgts.	\$1,261,235	\$630,618	\$630,618	NA	\$630,618
CDWC	\$9,224,264	\$4,612,132	\$4,612,132	NA	\$4,612,132
Pomona Basin	\$6,439,228	\$3,219,614	\$244,801	\$1,528,250	\$3,219,614
Water Rights 365 Acre Feet	\$3,139,000	\$1,569,500	\$1,569,500	NA	\$1,569,500
Water Rights 600 Acre Feet	\$7,260,000	\$3,630,000	\$3,630,000	NA	\$3,630,000
Nogales Grade Separation	\$500,000	\$500,000	\$240,272	NA	\$500,000
Fullerton Grade Separation	\$4,000,000	\$4,000,000	\$0.00	NA	\$4,000,000
Central Basin Well	\$2,500,000	\$2,500,000	\$0.00	NA	\$2,500,000
PBWA Interconnect.	\$1,000,000	\$500,000	\$0.00	NA	\$1,000,000
Totals	\$35,323,727	\$21,161,864	\$10,927,323	\$1,528,250	\$21,661,864

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Questions?

