

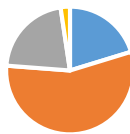


BUDGET COMMITTEE REPORT for PNWS-AWWA WINTER TRUSTEE MEETING FEBRUARY 22, 2019

To: PNWS-AWWA Board of Trustees
From: Jamie Porter, Ken Johnson, and Pierre Kwan

The **2018 adopted budget** assumed \$694,880 for income and \$698,708 for expenses, a loss of \$3,828. **2018 Year-End Financials** reveal we actually received \$732,252 income and had \$741,937 in expenses, for a slightly greater loss of \$9,685. We did not earn \$25,000 from interest income due to the late 2018 market drop, but we made up for this by a successful conference and some stellar committee work! Our committees were expected to make a profit of only \$8,706 but actually gained an amazing \$60,813. Our General Fund starting balance for 2019 is \$368,760. With \$759,719 in projected expenses (\$290k from our conference) our reserve ratio drops from 49.7% to 48.5%, still within the desired 30-61% range.

Revenue



- AWWA Allotment
- Spring Conference
- Committee Income
- Miscellaneous

The Trustees worked with the committees in their divisions over the summer and fall of 2018, and finalized and adopted the 2019 budget at the Fall Trustee Meeting on October 12, 2018. The adopted budget is a balanced budget, and projects both General Fund income and expenses of \$759,719.

Income sources include:

- \$154,000 allotment from AWWA National
- \$162,719 projected revenue from committees
- \$425,000 forecast revenue from Vancouver Conference
- \$18,000 interest and miscellaneous income

Expenses



- Staffing & Office
- Spring Conference
- Committee Expenses
- Meetings & Miscellaneous

Expenditures fall into the following categories:

- \$196,100 Executive Director and PNWS office expenses
- \$156,569 projected spending by committees
- \$312,700 forecast Vancouver Conference expenses (includes a budget of \$22,700 for 2020 Conference deposits)
- \$94,350 for meetings and miscellaneous (this includes trustee and national director's meeting expenses)

Goals for 2019 include continuing to support financial clarity by budgeting and reporting General Fund activities separately from the Designated (restricted use) Funds, and improving our budget process by working through the Trustees and Executive Director to budget for committees within the divisional structure.

PNWS-AWWA Budget Document

Account		2017 Actual		2018 Adopted Budget		2018 Actual		2019 Adopted Budget				
		Income	Expense	Income	Expense	Income	Expense	Income	Expense	Gain (Loss)	Comments	From
GENERAL FUND												
4010	AWWA Allotment	\$ 155,312		\$ 151,000	\$ -	\$ 157,991		\$ 154,000	\$ -	\$ 154,000		Executive Director
4410/5410	Spring Conference	\$ 367,428	\$ 259,194	\$ 358,225	\$ 267,814	\$ 388,603	\$ 290,694	\$ 425,000	\$ 290,000	\$ 135,000	registration fees up to \$400 from \$366	<i>estimated</i>
	Spring Conference added revenue			\$ 3,205								
5430	Future Conference Income/Expense		\$ 17,871		\$ 10,000		\$ 46,163		\$ 22,700	\$ (22,700)	Advance deposits for 2020 facilities	Jamie Porter
4020	Earned Interest	\$ 52,794		\$ 25,000		\$ -		\$ 18,000		\$ 18,000		Executive Director
	Committee Income/Expense	\$ 148,849	\$ 171,086	\$ 154,450	\$ 145,744	\$ 174,973	\$ 114,160	\$ 162,719	\$ 156,569	\$ 6,150	from '2018 Committees' Tab	Committees
4399	Miscellaneous Income	\$ 15,772		\$ 3,000		\$ 10,684				\$ -		Executive Director
5020	Trustee Meetings		\$ 95,953		\$ 80,000		\$ 90,758		\$ 80,000	\$ (80,000)		Executive Director
5030	National Mtgs / Association Director		\$ 10,738		\$ 4,500		\$ 2,993		\$ 9,500	\$ (9,500)	Kari & Randy at both mtgs this year	Kari Duncan/Kyle
	Regional Officers Meetings		\$ 949		\$ -				\$ -	\$ -		Executive Director
5050	PNWS Chair ACE Expense		\$ 2,744		\$ 4,250		\$ 575		\$ 4,250	\$ (4,250)	Only airfare was reimbursed in 2018	Executive Director
5070	E&T Endowment donation from GF		\$ -		\$ -		\$ 2,540			\$ -	donation pending year-end surplus	Kyle/Bob Willis
5210	Office Rent		\$ 1,319		\$ 1,500		\$ 1,906		\$ 2,100	\$ (2,100)	New storage area at local facility	Executive Director
5120	Exec Director Travel/Expenses		\$ 16,008		\$ 14,000		\$ 11,826		\$ 14,000	\$ (14,000)		Executive Director
5101/5102	Exec Director Salary/Benefits/Taxes		\$ 119,900		\$ 124,300		\$ 123,646		\$ 129,000	\$ (129,000)	+3.9% approved by Board	President/Accountant
5300/5103	Accounting & Quickbooks Payroll		\$ 11,803		\$ 11,000		\$ 12,744		\$ 11,000	\$ (11,000)	Accountant/Bookkeeping service	Executive Director
	Stationery		\$ -		\$ -				\$ -	\$ -		Executive Director
5220	Printing		\$ 3,581		\$ 250		\$ 875		\$ 250	\$ (250)		Executive Director
5250	Supplies & Maintenance		\$ 2,701		\$ 2,500		\$ 2,034		\$ 3,500	\$ (3,500)	+\$1000 for PC replacement	Executive Director
5240	Postage		\$ 482		\$ 650		\$ 422		\$ 650	\$ (650)		Executive Director
5260	Telephone		\$ 5,988		\$ 6,000		\$ 6,861		\$ 6,000	\$ (6,000)		Executive Director
5312	Bank Charges		\$ 23,668		\$ 24,000		\$ 27,234		\$ 28,000	\$ (28,000)	Credit card fees (excl conference)	Executive Director
5060	Prizes / Awards		\$ 1,575		\$ 1,600		\$ 1,496		\$ 1,600	\$ (1,600)		Executive Director
5399	Miscellaneous Expenses		\$ 12,204		\$ 600		\$ 5,013		\$ 600	\$ (600)		Executive Director
	Capital Equipment		\$ -		\$ -				\$ -	\$ -		
	TOTALS	\$ 740,154	\$ 757,765	\$ 694,880	\$ 698,708	\$ 732,252	\$ 741,937	\$ 759,719	\$ 759,719			
	Year End Forecast General Fund Balance		\$ 378,446		\$ 374,618		\$ 368,760		\$ 368,760		Prior year balance, +INC -EXP	
	Year End Forecast Reserve Balance Ratio		49.9%		53.6%		49.7%		48.5%		Maintain >30% and <61%	
	Net Gain (Loss)	\$	(17,611)	\$	(3,828)	\$	(9,685)	\$	-		Gen Fund Balance / Total Expenses	

PNWS-AWWA Budget Document

Account	Budget Category
COMMITTEES	
5310	Audit
4520/5520	20/20 Vision
	Budget & Finance
	Bylaws & Procedure
	Conference Program
4550/5550	Cross-Connection Committee
4551/5551	Cross-Conn Program (Manual Sales)
4560/5560	Customer Service
4570/5570	Engineering
	History
4610/5610	Membership
	MSC
	Ad Hoc Leadership Symposium
4630/5630	Publications
4640/5640	Public Information
	Public Officials
4660/5660	Research
4670/5670	Safety
4680/5680	Scholarship
4621/5621	Seattle Women In Leadership
4690/5690	Small Systems
4700/5700	Subsection Advisory Council (SAC)
4710/5710	Training Coordination
4720/5720	Utility Management
	WARN - Idaho
	WARN - Washington (WAWARN)
4730/5730	Water Conservation
4740/5740	Water Distribution
	Water For People (committee exp)
4590/5590	Information Technology
4760/5760	Water Quality
4750/5750	Water Resources
4770/5770	Water Treatment
	Sustainable Water Mgmt Conference
4780/5780	Young Professionals
	TOTALS

Gain (Loss)

2017 Actual		2018 Adopted Budget		2018 Actual	
Income	Expense	Income	Expense	Income	Expense
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 19,374	\$ -	\$ 7,500	\$ 215	\$ 1,679
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 145	\$ -	\$ 425	\$ -	\$ -
\$ -	\$ -	\$ 1,800	\$ 900	\$ -	\$ -
\$ 19,801	\$ 8,897	\$ 23,000	\$ 20,000	\$ 18,740	\$ 3,249
\$ 6,522	\$ 4,470	\$ 12,600	\$ 6,619	\$ 9,150	\$ 3,973
\$ 8,921	\$ 8,556	\$ 4,000	\$ 2,200	\$ 11,262	\$ 2,783
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 1,469	\$ -	\$ 2,250	\$ 500	\$ 1,051
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
\$ 15,131	\$ 1,074	\$ 16,000	\$ 2,000	\$ 16,925	\$ 865
\$ 1,028	\$ 1,639	\$ 1,400	\$ 1,400	\$ 570	\$ 632
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 470	\$ 2,000	\$ -	\$ 9,424	\$ 4,205
\$ -	\$ -	\$ 8,600	\$ 4,350	\$ -	\$ -
\$ 29,720	\$ 31,700	\$ 33,000	\$ 33,500	\$ 44,864	\$ 45,954
\$ 16,257	\$ 14,480	\$ 20,250	\$ 16,625	\$ 28,130	\$ 13,759
\$ 9,500	\$ 885	\$ 6,000	\$ 1,000	\$ 8,400	\$ 884
\$ -	\$ 26,849	\$ -	\$ 27,175	\$ -	\$ 20,791
\$ 3,040	\$ 1,548	\$ 3,200	\$ 2,300	\$ 5,230	\$ 2,166
\$ (2)	\$ 68	\$ 7,500	\$ 4,300	\$ 1,640	\$ 116
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 400	\$ -	\$ 400	\$ -	\$ 312
\$ -	\$ -	\$ 5,000	\$ 3,000	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 27,298	\$ 36,945	\$ 6,000	\$ 4,500	\$ 13,150	\$ 7,759
\$ -	\$ 74	\$ 400	\$ 400	\$ 2,475	\$ 215
\$ 360	\$ -	\$ 500	\$ 100	\$ 90	\$ 4
\$ -	\$ -	\$ 1,200	\$ 600	\$ 4,129	\$ 709
\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -
\$ 11,272	\$ 12,044	\$ 2,000	\$ 3,700	\$ 80	\$ 2,054
\$ 148,849	\$ 171,086	\$ 154,450	\$ 145,744	\$ 174,973	\$ 114,160
\$	\$ (22,237)	\$	\$ 8,706	\$	\$ 60,813

2019 Proposed Budget				
Income	Expense	Gain (Loss)	Comments	From
\$ -	\$ -	\$ -	Included in Accounting 415001	Kyle Kihs
\$ -	\$ 3,300	\$ (3,300)	Career Fair-In-A-Box, MemberSummit	Joanie Stultz
\$ -	\$ -	\$ -	No planned income/expense	Jamie Porter
\$ -	\$ -	\$ -	No planned income/expense	Brad Phelps
\$ -	\$ 350	\$ (350)	CEUs, USB adapters	Cheryl Capron
\$ 1,500	\$ 750	\$ 750	Lunch & Learn Training	Tonya Reiss
\$ 12,000	\$ 12,000	\$ -	Tester Manual sales	Kyle Kihs
\$ 14,000	\$ 7,000	\$ 7,000	2-3 Training Series (6 courses)	Cathy Middleton
\$ 5,000	\$ 2,100	\$ 2,900	2 Trainings, Annual Awards	Kyle Thompson
		\$ -	No planned income/expense	Catherine Howells
\$ -	\$ -	\$ -	deleted travel, member engagement	Andreu Ferrero
\$ -	\$ -	\$ -	Expenses part of Section Conference	Kristin Young
\$ 45,419	\$ 40,000	\$ 5,419	reduced profit estimate	Kyle Kihs
\$ 16,000	\$ 2,000	\$ 14,000	Watter Matters, E-News, ConstCont	Corianne Hart
\$ 650	\$ 650	\$ -	1 Webinar, Annual Awards	Jill Hoyenga
\$ -	\$ -	\$ -	No planned income/expense	Lee Englund
\$ 2,000	\$ -	\$ 2,000	One workshop topic tbd	Alex Mofidi
		\$ -	New group, 3 trainings planned	Don Lovas
\$ 31,500	\$ 31,700	\$ (200)	~9 scholarships/25 student mbrs	Dave Leland
\$ 18,750	\$ 17,027	\$ 1,723	Women In Leadership Conference	Katy Isaksen
\$ -	\$ -	\$ -	Small System Workshops	Kyle Kihs / Maura Kegley
\$ -	\$ 20,752	\$ (20,752)	ACE teams travel, scholarships, software	Pat VanDuzer
\$ 3,600	\$ 3,240	\$ 360	ArcFlash/Water Works/Emerg Prep	Loren Searl
\$ -	\$ -	\$ -	deleted, focused on Leader Symposium	Lara Kammereck
	\$ -	\$ -	No budget unless a specific need	Shelley Roberts
	\$ -	\$ -	No budget unless a specific need	David Brown
\$ -	\$ 500	\$ (500)	Summer committee meeting food	Shelley Searle
\$ 4,000	\$ 2,000	\$ 2,000	Two joint events with Engineering	Jeff Austin
\$ -	\$ -	\$ -	Committee travel/training	Camille Cegnar
\$ 6,000	\$ 4,500	\$ 1,500	Job Ads/Website	Robert Barrett
\$ 500	\$ 900	\$ (400)	Awards, Cyanotoxins Workshop	Tom Bell-Games
\$ -	\$ -	\$ -	Focus on conference content only.	DeEtta Fosbury
\$ 1,200	\$ 600	\$ 600	Flavor Profile Analysis Training	Enoch Nicholson
		\$ -	Promotional items for upcoming conf	Kenny Janssen
\$ 600	\$ 7,200	\$ (6,600)	Summit, YP events, scholarships	Josh Miner
\$ 162,719	\$ 156,569			
\$	\$ 6,150			