



Rowland Water District

Adopted Budget

Fiscal Year 2020 / 2021

		FY 2020/21 ADOPTED BUDGET
1	OPERATING REVENUES	
2	Water Sales	\$ 15,420,800
3	Meter Charges	11,681,400
4	Customer Fees	235,900
5	Contract Income	181,300
6	Const. Invoices	170,000
7	Capacity Fees	44,200
8	Flow Tests	22,100
9	Return Check Fees	7,000
10	Uncollectable Accounts	(674,000)
11	TOTAL OPERATING REVENUES	27,088,700
12	NON-OPERATING REVENUE	
13	Property Taxes	427,800
14	Shared Services	26,100
15	Interest Income	205,200
16	Miscellaneous Income	25,000
17	TOTAL NON-OPERATING REVENUE	684,100
18	TOTAL REVENUES	27,772,800
19	OPERATING EXPENSES	
20	Source of Supply	
21	Water Purchases	11,124,000
22	Fixed Charges	297,300
23	Pumping Power	298,900
24	Chemicals	69,100
25	Total Source of Supply	11,789,300
26	Maintenance of Water System	742,600
27	Service Contracts	286,800
28	Assessments	280,000
29	Vehicle Expense	112,600
30	Tools & Supplies	30,600
31	Equipment Expense	68,200
32	Operations & Maintenance	72,300
33	Engineering	200,000
34	Water Tests	20,400
35	Conservation	50,000
36	Community Outreach	231,800
37	TOTAL OPERATING EXPENSES	13,884,600



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38	ADMINISTRATIVE EXPENSES	
39	Liability Insurance	104,000
40	IT Support Services	130,000
41	IT Licensing	140,000
42	Director Expense	196,800
43	Bank / Management Fees	152,900
44	Legal Fees	118,400
45	Compliance	135,700
46	Auditing & Accounting	85,000
47	Utility Services	105,600
48	Dues & Memberships	60,000
49	Conference & Meetings	30,000
50	Office Expenses	30,000
51	Seminars / Training	35,000
52	Miscellaneous	150,000
53	TOTAL ADMINISTRATIVE EXPENSES	1,473,400
54	PERSONNEL EXPENSES	
55	Wages	
56	Operations	958,800
57	Distribution	1,139,100
58	Administration	1,441,000
59	Total Wages	3,538,900
60	Payroll Taxes	246,900
61	Workers Compensation	67,900
62	Unemployment	8,800
63	CalPERS Retirement Contributions	535,800
64	CalPERS Unfunded Payment	338,500
65	EMP Assistance Program (EAP)	700
66	GASB 45 OPEB Contributions	420,000
67	EE & Retiree Health Insurance	841,800
68	TOTAL PERSONNEL EXPENSES	5,999,300
69	TOTAL EXPENSES	21,357,300
70	NET INCOME / (LOSS) BEFORE DEBT SERVICE & CAPITAL	6,415,500
71	Less: Total Debt Service	(2,461,600)
72	Less: Capital Expenses	(3,028,300)
73	CASH INCREASE / (DECREASE) PROJECTED	\$ 925,600



Rowland Water District

Adopted Capital Improvement Plan

Fiscal Year 2020 / 2021

PROJECT DESCRIPTION	FY 2020/21 Budget
<u>RATE-FUNDED PROJECTS</u>	
Office Equipment	
Security Fencing District Yard	\$ 150,000
Sarnafil Roof for Warehouse	200,000
Total Office Equipment	\$ 350,000
Water Quality	
RCS Structure - Remaining sites FBS, Ashbourne, Artigas	\$ 150,000
Asphalt Repair- Reservoir Sites and service road rehabs.	50,000
Res.8 RCS & Electrical Upgrade	200,000
Reservoir Rehabilitations	
Reservoir No. 10	740,000
Telemetry System Upgrade	620,000
Res. 6 Landscape	100,000
Total Water Quality	\$ 1,860,000
Distribution System	
Valve Replacement (La Seda, Cantaria, Altario, Galleano, Johnson, Bixby)	\$ 400,000
Large meter replacements	43,000
Total Distribution System	\$ 443,000
Vehicles	
Field Trucks (#5, #11) F150 & F350 4x4 Crew Cab, Short Bed	100,000
Total Vehicles	\$ 100,000
SubTotal Rate-Funded Projects	
	\$ 2,753,000
Prior Year(s) Carry Over Budget	(904,905)
Contingency Budget (10%)	275,300
TOTAL RATE-FUNDED PROJECTS W/ CARRYOVER & CONT.	\$ 2,123,395
<u>RESERVES-FUNDED PROJECTS</u>	
District Facilities Improvement (Funded from Reserves)	
Prior Year(s) Carry Over Budget	(683,781)
Contingency Budget (10%)	-
TOTAL RESERVES-FUNDED PROJECTS W/ CARRYOVER & CONT.	\$ (683,781)
TOTAL CIP (NET OF CARRYOVER & CONT.)	
	\$ 1,439,614
Add Back Rate-Funded Projects Carryover	904,905
Add Back Reserves-Funded Projects Carryover	683,781
TOTAL CIP BUDGET EXCLUDING CARRYOVER	\$ 3,028,300