



# Rowland Water District

## Adopted Budget

### Fiscal Year 2021/2022

		FY 2021/22 ADOPTED BUDGET
<b>1</b>	<b>OPERATING REVENUES</b>	
2	Water Sales	\$ 15,537,800
3	Meter Charges	11,643,400
4	Customer Fees	253,500
5	Contract Income	167,100
6	RWD Labor Sales/Reimbursement	101,200
7	Capacity Fees	175,000
8	Flow Tests	20,000
9	Return Check Fees	3,600
10	Uncollectable Accounts	(68,000)
<b>11</b>	<b>TOTAL OPERATING REVENUES</b>	<b>27,833,600</b>
<b>12</b>	<b>NON-OPERATING REVENUES</b>	
13	Property Taxes	387,600
14	Shared Services	39,000
15	Interest Income	247,200
16	Miscellaneous Income	25,000
<b>18</b>	<b>TOTAL NON-OPERATING REVENUES</b>	<b>698,800</b>
<b>19</b>	<b>TOTAL REVENUES</b>	<b>28,532,400</b>
<b>20</b>	<b>OPERATING EXPENSES</b>	
21	Source of Supply	
22	Water Purchases	11,136,700
23	Fixed Charges	327,000
24	Pumping Power	334,300
25	Chemicals	100,000
26	Total Source of Supply	11,898,000
27	Maintenance of Water System	721,700
28	Service Contracts	400,800
29	Assessments	280,000
30	Vehicle Expense	87,600
31	Tools and Supplies	55,900
32	Equipment Expense	34,700
33	Operations and Maintenance	98,200
34	Engineering	400,000
35	Water Tests	24,000
36	Conservation	50,000
37	Community Outreach	235,400
<b>38</b>	<b>TOTAL OPERATING EXPENSES</b>	<b>14,286,300</b>



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<b>39</b>	<b>ADMINISTRATIVE EXPENSES</b>	
40	Liability Insurance	134,500
41	IT Support Services	135,300
42	IT Licensing	235,400
43	Directors' Expense	201,200
44	Bank/Investment Management Fees	161,800
45	Legal Fees	116,700
46	Compliance	114,000
47	Auditing and Accounting	35,000
48	Utility Services	123,100
49	Dues and Memberships	41,600
50	Conference and Meetings	35,000
51	Office Expenses	34,100
52	Seminars / Training	35,000
53	Miscellaneous	156,000
<b>54</b>	<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>1,558,700</b>
<b>55</b>	<b>PERSONNEL EXPENSES</b>	
56	Wages	
57	Operations	1,094,100
58	Distribution	1,133,100
59	Administration	1,587,400
60	Total Wages	3,814,600
61	Payroll Taxes	258,900
62	Workers Compensation	90,300
63	Unemployment	7,000
64	CalPERS Retirement Contributions	574,900
65	CalPERS Unfunded Payment	401,800
66	CalPERS Additional Contributions	420,000
67	EMP Assistance Program (EAP)	700
68	EE & Retiree Health Insurance	983,900
<b>69</b>	<b>TOTAL PERSONNEL EXPENSES</b>	<b>6,552,100</b>
<b>70</b>	<b>TOTAL EXPENSES</b>	<b>22,397,100</b>
<b>71</b>	<b>NET INCOME / (LOSS) BEFORE DEBT SERVICE &amp; CAPITAL</b>	<b>6,135,300</b>
72	Less: Total Debt Service	(2,465,200)
73	Less: Capital Expenses	(3,083,300)
<b>74</b>	<b>CASH INCREASE / (DECREASE) PROJECTED</b>	<b>\$ 586,800</b>

**Rowland Water District  
Adopted Capital Improvement Plan  
Fiscal Year 2021/2022**

<b>RATE-FUNDED PROJECTS</b>	<b>FY 2021/22 ADOPTED</b>
<b><u>Office Equipment</u></b>	
Office Furniture	\$ 25,000
Office Genset Upgrade or Replacement	40,000
Server Replacement and Upgrade	45,000
Computer Software	20,000
Office Landscaping	120,000
Security Fencing District Yard	250,000
Replace AC Units	35,000
<b>Total Office Equipment</b>	<b>535,000</b>
<b><u>Water Quality</u></b>	
Asphalt Repair-Reservoir Sites and Service Road Rehabs	120,000
Booster Station Engineering for MCC & Building Improvements	50,000
JL Cla-Valve Replacement & Electrical Upgrade	150,000
Res. 8 RCS & Electrical Upgrade	70,000
Cuatro Booster Rehab	75,000
Scada Server Upgrades-Software, etc.	125,000
Booster Station Valve Replacement	50,000
Security for Remote Sites	75,000
Pump Rehab	73,000
Reservoir Site Automated Gates & Fencing	125,000
<b>Total Water Quality</b>	<b>913,000</b>
<b><u>Distribution System</u></b>	
Valve Replacement (La Seda, Cantaria, Altario, Galleano, Johnson, Bixby)	575,000
Large Meter Replacements	250,000
Service Line Replacement	125,000
<b>Total Distribution System</b>	<b>950,000</b>
<b><u>Vehicles</u></b>	
Emergency Generators	175,000
EOC Trailer/Bathroom Trailer	200,000
<b>Total Vehicles</b>	<b>375,000</b>
<b><u>Tools and Equipment</u></b>	
Compressor	30,000
<b>Total Tools and Equipment</b>	<b>30,000</b>
<b>SubTotal Rate-Funded Projects</b>	<b>2,803,000</b>
Prior Year(s) Carry Over Budget	-
Contingency Budget (10%)	280,300
<b>Total Rate-Funded Projects w/ Carryover and Contingency</b>	<b>\$ 3,083,300</b>