



Rowland Water District

Approved Budget

Fiscal Year 2023/2024

1	OPERATING REVENUES	
2	Water Sales	\$ 16,587,200
3	Meter Charges	12,191,100
4	Customer Fees	465,900
5	Contract Income	204,600
6	RWD Labor Sales/Reimbursement	288,000
7	Capacity Fees	50,000
8	Uncollectable Accounts	(57,600)
9	TOTAL OPERATING REVENUES	29,729,200
10	NON-OPERATING REVENUES	
11	Property Taxes	408,300
12	Interest Income	210,000
13	Miscellaneous Income	25,000
14	TOTAL NON-OPERATING REVENUES	643,300
15	TOTAL REVENUES	30,372,500
16	OPERATING EXPENSES	
17	Source of Supply	
18	Water Purchases	11,931,400
19	Fixed Charges	254,100
20	Pumping Power	420,600
21	Chemicals	122,000
22	Total Source of Supply	12,728,100
23	Maintenance of Water System	792,100
24	Service Contracts	434,800
25	Assessments	257,600
26	Vehicle Expense	132,300
27	Tools and Supplies	50,700
28	Equipment Expense	41,600
29	Operations and Maintenance	74,200
30	Engineering	200,000
31	Conservation	55,600
32	Community Outreach	209,000
33	TOTAL OPERATING EXPENSES	14,976,000



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34	ADMINISTRATIVE EXPENSES	
35	Liability Insurance	177,800
36	IT Support Services	177,600
37	IT Licensing	355,400
38	Directors' Expense	193,500
39	Bank/Investment Management Fees	209,300
40	Legal Fees	135,800
41	Compliance	153,700
42	Auditing and Accounting	35,000
43	Utility Services	132,400
44	Dues and Memberships	55,900
45	Conference and Meetings	47,000
46	Office Expenses	39,400
47	Seminars / Training	140,100
48	Miscellaneous	155,200
49	TOTAL ADMINISTRATIVE EXPENSES	2,008,100
50	PERSONNEL EXPENSES	
51	Wages	
52	Operations	1,285,100
53	Distribution	1,328,200
54	Administration	1,664,000
55	Total Wages	4,277,300
56	Payroll Taxes	324,300
57	Workers Compensation	102,600
58	CalPERS Retirement Contributions	647,200
59	EMP Assistance Program (EAP)	700
60	EE & Retiree Health Insurance	920,500
61	TOTAL PERSONNEL EXPENSES	6,272,600
62	TOTAL EXPENSES	23,256,700
63	NET INCOME / (LOSS) BEFORE DEBT SERVICE & CAPITAL	7,115,800
64	Less: Total Debt Service	(2,094,000)
65	Less: CalPERS Additional Contributions (Bond Savings)	(1,000,800)
66	Less: Capital Budget (Rate-Funded)	(3,735,600)
67	Less: Capital Budget (Reserves)	(912,500)
68	CASH INCREASE / (DECREASE) PROJECTED	\$ (627,100)

Rowland Water District

Approved Capital Budget

Fiscal Year 2023/2024

CAPITAL BUDGET FOR RATE-FUNDED PROJECTS		
1	Office	
2	Server Replacement and Upgrade	\$ 80,000
3	Computer Software-My Water Advisor	15,000
4	Replace AC Unit	35,000
5	Website	15,000
6	Lobby/Bathroom/Audio Visual/Boardroom	250,000
7	Total Office	395,000
8	Water Quality	
9	Reservoir No. 8 Rehabilitation	550,000
10	Reservoir Site Automated Gates and Fencing	170,000
11	RCS Structure - Ashbourne Booster Station	225,000
12	Pump Rehabilitation	78,000
13	Booster Station Valve Replacement	54,000
14	Replacement of Mixer and Water Quality Station	40,000
15	Security for Remote Sites	36,000
16	Air Compressor - Well 1	25,000
17	JWL Reservoir Vault Lid Restoration	15,000
18	Total Water Quality	1,193,000
19	Distribution System	
20	Valve Replacements	300,000
21	Service Line Replacements	125,000
22	Large Meter Replacements	104,000
23	Fire Hydrant Replacements	45,000
24	Fullerton Grade Separation	144,000
25	Six Basins (Puente Basin Water Agency)	750,000
26	Total Distribution System	1,468,000
27	Vehicles	
28	Emergency Generators	200,000
29	F550 Cab & Chassis	90,000
30	Field Truck	50,000
31	Total Vehicles	340,000
32	Subtotal Capital Budget for Rate-Funded Projects	3,396,000
33	Contingency Budget (10%)	339,600
34	Total Capital Budget for Rate-Funded Projects	3,735,600
CAPITAL BUDGET FROM RESERVES		
35	Warehouse Building and Bin Canopy	550,000
36	Water Prepayment (Puente Basin Water Agency)	279,500
37	Subtotal Capital Budget from Reserves	829,500
38	Contingency Budget (10%)	83,000
39	Total Capital Budget for Rate-Funded Projects	912,500
40	TOTAL ALL CAPITAL PROJECTS	\$ 4,648,100