



# Rowland Water District

## Approved Budget

### Fiscal Year 2024/2025

<b>1</b>	<b>OPERATING REVENUES</b>	
2	Water Sales	\$ 17,115,100
3	Meter Charges	12,650,700
4	Customer Fees	401,300
5	Contract Income	214,400
6	RWD Labor Sales/Reimbursement	235,800
7	Capacity Fees	50,000
8	Uncollectable Accounts	(59,500)
<b>9</b>	<b>TOTAL OPERATING REVENUES</b>	<b>30,607,800</b>
<b>10</b>	<b>NON-OPERATING REVENUES</b>	
11	Property Taxes	436,800
12	Interest Income	600,000
13	Miscellaneous Income	25,000
<b>14</b>	<b>TOTAL NON-OPERATING REVENUES</b>	<b>1,061,800</b>
<b>15</b>	<b>TOTAL REVENUES</b>	<b>31,669,600</b>
<b>16</b>	<b>OPERATING EXPENSES</b>	
17	Source of Supply	
18	Water Purchases	11,670,800
19	Fixed Charges	322,100
20	Pumping Power	522,300
21	Chemicals	86,000
<b>22</b>	<b>Total Source of Supply</b>	<b>12,601,200</b>
23	Maintenance of Water System	843,200
24	Service Contracts	458,900
25	Assessments	296,200
26	Vehicle Expense	163,600
27	Equipment, Tools and Supplies	83,600
28	Operations and Maintenance	100,000
29	Engineering	200,000
30	Conservation	57,300
31	Community Outreach	188,700
<b>32</b>	<b>TOTAL OPERATING EXPENSES</b>	<b>14,992,700</b>



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<b>33</b>	<b>ADMINISTRATIVE EXPENSES</b>	
<b>34</b>	Liability Insurance	226,900
<b>35</b>	IT Support Services	139,200
<b>36</b>	IT Licensing	313,400
<b>37</b>	Directors' Expense	198,500
<b>38</b>	Bank/Investment Management Fees	294,100
<b>39</b>	Legal Fees	158,500
<b>40</b>	Compliance	183,600
<b>41</b>	Auditing and Accounting	35,000
<b>42</b>	Utility Services	133,900
<b>43</b>	Dues and Memberships	65,900
<b>44</b>	Training, Conferences and Meetings	166,000
<b>45</b>	Office Expenses	31,800
<b>46</b>	Miscellaneous	154,100
<b>47</b>	<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>2,100,900</b>
<b>48</b>	<b>PERSONNEL EXPENSES</b>	
<b>49</b>	Wages	
<b>50</b>	Operations	1,396,600
<b>51</b>	Distribution	1,438,000
<b>52</b>	Administration	1,868,200
<b>53</b>	Total Wages	4,702,800
<b>54</b>	Payroll Taxes	341,000
<b>55</b>	Workers Compensation	106,800
<b>56</b>	CalPERS Retirement Contributions	687,800
<b>57</b>	CalPERS Unfunded Payment	103,400
<b>58</b>	EE & Retiree Health Insurance	1,027,900
<b>59</b>	<b>TOTAL PERSONNEL EXPENSES</b>	<b>6,969,700</b>
<b>60</b>	<b>TOTAL EXPENSES</b>	<b>24,063,300</b>
<b>61</b>	<b>NET INCOME / (LOSS) BEFORE DEBT SERVICE &amp; CAPITAL</b>	<b>7,606,300</b>
<b>62</b>	Less: Total Debt Service	(2,441,800)
<b>63</b>	Less: Capital Budget (Rate-Funded)	(3,613,500)
<b>64</b>	Less: Capital Budget (Reserves)	(544,800)
<b>65</b>	<b>CASH INCREASE / (DECREASE) PROJECTED</b>	<b>\$ 1,006,200</b>

# Rowland Water District Approved Capital Budget Fiscal Year 2024/2025

## CAPITAL BUDGET FOR RATE-FUNDED PROJECTS

### Office

1	Security Fencing District Yard	\$	100,000
2	Lobby/Bathrooms Remodel		100,000
3	Warehouse-Locker Room/Breakroom Remodel		400,000
<b>4</b>	<b>Total Office</b>		<b>600,000</b>

### Water Quality

5	Reservoir No. 7 Rehabilitation		1,500,000
6	RCS Structure-Artigas		200,000
7	Granby Cla-Val		200,000
8	Replacement of Mixers and Water Quality Station		42,000
9	Booster Station Valve Replacement		30,000
10	Security for Remote Sites		37,000
11	Pump Rehab		41,000
<b>12</b>	<b>Total Water Quality</b>		<b>2,050,000</b>

### Distribution System

13	Valve Replacement		250,000
14	Large Meter Replacements		90,000
15	Fire Hydrant Replacements		60,000
<b>16</b>	<b>Total Distribution System</b>		<b>400,000</b>

### Vehicles

17	CAT 430F2 IT		150,000
18	Field Trucks		85,000
<b>19</b>	<b>Total Vehicles</b>		<b>235,000</b>

<b>20</b>	<b>Subtotal Capital Budget for Rate-Funded Projects</b>		<b>3,285,000</b>
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21	Contingency Budget (10%)		328,500
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<b>22</b>	<b>Total Rate-Funded Projects</b>		<b>3,613,500</b>
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## CAPITAL BUDGET FOR RESERVE-FUNDED PROJECTS

23	Water Prepayment		295,300
24	New Training Room and Gym Building-Engineering		200,000

<b>25</b>	<b>Subtotal Capital Budget from Reserves</b>		<b>495,300</b>
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26	Contingency Budget (10%)		49,500
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<b>27</b>	<b>Total Reserve-Funded Projects</b>		<b>544,800</b>
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	<b>TOTAL ALL CAPITAL PROJECTS</b>	<b>\$</b>	<b>4,158,300</b>
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