

**WESTBOROUGH WATER DISTRICT
STATEMENT OF INCOME AND EXPENSE**

	YEAR-TO DATE 03/31/20	2019-2020 BUDGET	2020-2021 BUDGET
<i>Operating Income:</i>			
Water Sales	2,343,277	2,992,477	2,987,644
Sewer Svc.and Transfer Charges	2,246,841	2,967,633	3,009,027
Installation, Connect.and Misc.	17,434	0	0
Capital Facilites Income	290,620	0	0
Total Operating Income	4,898,172	5,960,110	5,996,671
<i>Operating Expense:</i>			
Water Expenditures	2,047,221	2,449,673	2,540,511
Sanitary Sewer Expenditures	1,781,310	2,448,268	2,474,274
Admin.and General Expenditures	914,500	1,018,326	1,045,798
Depreciation	223,354	314,450	330,135
Capital Facilites Expense	81,048	0	0
Total Operating Expenditures	5,047,433	6,230,717	6,390,718
Gain (Loss) from Operations	(149,261)	(270,607)	(394,047)
<i>Non-Operating Income:</i>			
Property Taxes	441,711	455,000	475,000
Investment Interest	61,444	62,299	63,943
Other	46,663	30,024	32,232
Total Non-Operating Income	549,818	547,323	571,175
<i>Non-Operating Expense:</i>			
Miscellaneous Expense	0	0	0
Total Non-Operating Expenses	0	0	0
Gain (Loss) from Non-Operating	549,818	547,323	571,175
Net Income:	400,557	276,716	177,128

Note :

The use of Capital Facilities Income is limited by state to expenditures related to capital system improvement (See Cal. Government Code Section 66013.)

Westborough Water District
Budget for FY 2020-2021

Item & Account Number	2016-2017 Budget	2017-2018 Budget	2018-2019 Budget	2019-2020 9-month Actual	2019-2020 Budget	2020-2021 Budget
<i>Operating Revenue:</i>						
Water Sales (41100)	2,581,580	2,542,700	3,001,095	2,343,277	2,992,477	2,987,644
Sewer Service Fees (42351)	2,301,531	2,513,634	2,894,259	2,246,841	2,967,633	3,009,027
Sewer Transp.Fees (42352)	0	0	0	0	0	0
Misc. Operations	0	0	0	17,434	0	0
Total Operating Revenue	4,883,111	5,056,334	5,895,354	4,607,552	5,960,110	5,996,671
<i>Non-Operating Revenue:</i>						
Other Int. & Penalties(49220)	0	0	0	0	0	0
Interest (49210)	18,490	28,985	36,465	61,444	62,299	63,943
Taxes & Assessments (49300)	370,000	396,000	420,000	441,711	455,000	475,000
Other (49600)	28,088	28,088	30,024	46,663	30,024	32,232
Total Non-Operating Revenue	416,578	453,073	486,489	549,818	547,323	571,175
TOTAL REVENUE	5,299,689	5,509,407	6,381,843	5,157,370	6,507,433	6,567,846
Capital Facilities Income	171,276	0	0	290,620	0	0
TOTAL REVENUE AFTER CAPITAL FACILITIES INCOME	5,470,965	5,509,407	6,381,843	5,447,990	6,507,433	6,567,846

Westborough Water District
Budget for FY 2020-2021

Item & Account Number	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
	Budget	Budget	Budget	9-month Actual	Budget	Budget
<i>Operating Expenses: Water</i>						
Salaries (51110)	245,143	253,757	264,100	246,596	332,731	346,877
Sal.Temp. (51112)	0	0	0	0	0	0
Sal. OT (51113)	6,500	7,000	7,000	5,917	7,000	7,000
Benefits (51400)	83,804	89,062	93,537	82,051	132,889	125,076
Payroll Tax (51410)	19,827	20,524	21,315	19,935	26,565	27,648
Tech.Comm. (51860)	7,175	7,375	7,100	5,203	7,460	7,460
PG&E (51130)	100,150	90,150	90,150	100,057	90,150	95,150
Supplies (51140)	8,000	8,000	8,000	9,983	8,000	9,000
Special Services (51150)	27,450	29,130	46,480	56,008	46,980	62,130
Truck Expenses (51170)	20,000	12,000	15,000	15,709	15,000	15,000
Maint.of System (51200)	25,000	25,000	33,650	55,864	33,650	53,650
Water Purchases (51300)	1,718,568	1,620,168	1,811,456	1,449,898	1,749,247	1,791,520
Round Off Adjustment			1		1	
Total Water						
Operating Expenses	2,261,617	2,162,166	2,397,789	2,047,221	2,449,673	2,540,511

Westborough Water District
Budget for FY 2020-2021

Item & Account Number	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
	Budget	Budget	Budget	9-month Actual	Budget	Budget
<i>Operating Expenses: General & Administrative</i>						
Salaries (56110)	413,072	437,997	460,587	381,317	480,231	501,319
Salaries OT (56113)	1,500	1,500	1,500	1,344	1,500	1,500
Salaries Temp.(56112)	6,000	5,000	5,000	2,904	5,000	5,000
Employee Benefits (56400)	143,975	148,905	169,866	139,291	169,722	168,166
Payroll Taxes (56410)	33,361	35,191	36,919	21,822	38,422	40,035
Office Supplies & Postage (56210)	6,350	6,850	6,850	5,526	6,850	6,850
Memberships (56230)	32,493	32,698	34,725	36,810	36,290	36,560
Travel & Education (56250)	8,000	8,000	8,000	6,870	8,000	8,000
PG&E (56280)	500	500	500	391	500	500
Telephone (56290)	8,936	8,540	8,864	5,006	7,824	6,600
Bldg. & Grounds Maint. (56700)	6,992	6,284	6,284	8,772	15,847	16,048
Parking Rentals (56750)	0	0	0	4,050	0	0
Directors Fees (56810)	10,500	10,500	10,500	5,400	10,500	10,500
Engineering Serv. (56830)	5,000	7,500	7,500	115,061	15,000	15,000
Accounting Serv. (56840)	37,305	37,305	38,725	29,945	38,725	37,300
Legal Serv. (56841)	28,800	30,800	30,800	20,015	30,800	30,800
Billing (56850)	36,080	36,080	36,080	30,293	36,080	36,080
Comm. & Community Rel. (56860)	28,980	29,700	29,700	24,351	30,700	30,700
General Election (56865)	0	0	7,500	0	0	3,087
Insurance (56870)	37,764	38,789	39,790	36,527	41,380	48,798
Bad Debts (56880)	2,000	600	600	0	500	500
Miscellaneous (56890)	45,730	37,920	43,855	38,805	44,455	42,455
Credit Card Fees						
Round Off Adjustment			1			
Total Gen. & Administrative Operating Expenses	893,338	920,659	984,146	914,500	1,018,326	1,045,798

Westborough Water District
Budget for FY 2020-2021

Item & Account Number	2016-2017 Budget	2017-2018 Budget	2018-2019 Budget	2019-2020 9-month Actual	2019-2020 Budget	2020-2021 Budget
<i>Operating Expenses: Other</i>						
Capital Facilities (56885)	0	0	0	81,048	0	0
Depreciation (57100)	247,129	265,285	250,117	223,354	314,450	330,135
Total Other Operating Expenses	247,129	265,285	250,117	304,402	314,450	330,135
<i>Operating Expenses: Sanitation</i>						
Salaries (57310)	0	0	0	0	0	0
Treatment (57320)	1,926,945	2,055,718	2,285,986	1,703,805	2,344,268	2,377,774
Utilities (57330)	75,000	72,000	82,000	72,775	94,000	86,500
Repair of Pipelines (57340)	5,000	5,000	5,000	0	5,000	5,000
Repair of Pumps (57350)	5,000	5,000	5,000	4,730	5,000	5,000
Total Sanitation Operating Expenses	2,011,945	2,137,718	2,377,986	1,781,310	2,448,268	2,474,274
<i>Non-Operating Expenses</i>						
Interest on LT Debt (59100)	0	0	0	0	0	0
Amortized Bond Disc. (59410)	0	0	0	0	0	0
Miscellaneous (59450)	0	0	0	0	0	0
Total Non-Operating Expenses	0	0	0	0	0	0
TOTAL EXPENDITURES	5,414,029	5,485,828	6,010,038	5,047,433	6,230,717	6,390,718