

**Westborough Water District  
Budget for Fiscal Year 2022-2023**

	<u>YTD</u> Mar-22		<u>Budget</u> 2021-2022		<u>Budget</u> 2022-2023
Operating Income:					
Water Sales	2,767,523	\$	3,965,217	\$	4,058,845
Sewer Svc and Transfer Charges	2,376,060	\$	2,838,845	\$	3,200,831
Installation, Connect and Misc.	4,223	\$	-	\$	-
<b>Total Operating Income</b>	<b>\$ 5,147,806</b>	<b>\$</b>	<b>6,804,062</b>	<b>\$</b>	<b>7,259,676</b>
Operating Expense:					
Water Expenditures	1,988,274	\$	2,614,210	\$	2,702,930
Sanitary Sewer Expenditures	1,900,580	\$	2,379,874	\$	2,771,431
Admin and General Expense	949,067	\$	1,101,460	\$	1,213,815
Depreciation	246,649	\$	363,004	\$	365,000
Capital Facility Expense	2,902	\$	-	\$	-
<b>Total Operating Expenditures</b>	<b>\$ 5,087,472</b>	<b>\$</b>	<b>6,458,549</b>	<b>\$</b>	<b>7,053,177</b>
<b>Gain (Loss) from Operations</b>	<b>\$ 60,334</b>	<b>\$</b>	<b>345,513</b>	<b>\$</b>	<b>206,500</b>
Non-Operating Income					
Property Taxes	525,217	\$	530,000	\$	613,231
Investment Interest	6,581	\$	14,956	\$	12,052
Other	69,362	\$	36,000	\$	36,000
<b>Total Non-Operating Income</b>	<b>\$ 601,160</b>	<b>\$</b>	<b>580,956</b>	<b>\$</b>	<b>661,283</b>
Non-Operating Expense					
Miscellaneous Expense	-	\$	0	\$	-
<b>Total Non-Operating Expenses</b>	<b>-</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>-</b>
<b>Gain (Loss) from Non-Operations</b>	<b>\$ 601,160</b>	<b>\$</b>	<b>580,956</b>	<b>\$</b>	<b>661,283</b>
<b>Net Income Before Cap Facilities Inc</b>	<b>\$ 661,494</b>	<b>\$</b>	<b>926,469</b>	<b>\$</b>	<b>867,783</b>
Capital Facilities Income	2,002	\$			
<b>Net Income</b>	<b>\$ 663,496</b>	<b>\$</b>	<b>926,469</b>	<b>\$</b>	<b>867,783</b>

**Westborough Water District  
Budget for Fiscal Year 2022-2023  
Westborough Water District**

Item & Account Number	<u>2019-2020</u> Actual	<u>2020-2021</u> Actual	<u>2021-2022</u> YTD Mar.2022	<u>2021-2022</u> Budget	<u>2022-2023</u> Budget
<b>Operating Revenue</b>					
Water Sales (41100)	\$ 3,062,111	\$ 2,967,506	\$ 2,767,523	\$ 3,965,217	\$ 4,058,845
Sewer Service Fees (42351)	\$ 2,977,362	\$ 2,971,700	\$ 2,376,060	\$ 2,838,845	\$ 3,200,831
Misc. Operations (49700)	\$ 18,050	\$ 4,227	\$ 4,223	\$ -	
Cap Facilities Income			\$ 2,002		
<b>Total Operating Revenue</b>	<b>\$ 6,057,523</b>	<b>\$ 5,943,433</b>	<b>\$ 5,149,808</b>	<b>\$ 6,804,062</b>	<b>\$ 7,259,676</b>
<b>Operating Expense</b>					
<b>Water:</b>					
Salaries (51110)	\$ 331,517	\$ 375,566	\$ 287,162	\$ 368,042	\$ 407,317
Sal. Temp (51112)	\$ -		\$ -	\$ -	\$ -
Sal. OT (51113)	\$ 7,214	\$ 8,737	\$ 8,719	\$ 8,000	\$ 8,000
CalPERS (51115)	\$ 67,315	\$ 71,828		\$ -	\$ 61,174
Benefits (51400)	\$ 46,993	\$ 51,477	\$ 89,648	\$ 122,335	\$ 56,004
Payroll Tax (51410)	\$ 26,336	\$ 27,663	\$ 21,684	\$ 29,343	\$ 32,220
OPEB - Prefunding (51450)	\$ 21,335	\$ 16,435	\$ 14,023	\$ -	\$ 11,870
GASB75 Contra Exp.(Income)(51470)	\$ (27,522)	\$ (3,768)	\$ -	\$ -	
Utilities (51130)	\$ 130,777	\$ 126,362	\$ 107,596	\$ 120,150	\$ 136,634
Supplies (51140)	\$ 11,376	\$ 14,504	\$ 9,418	\$ 11,000	\$ 15,000
Special Services (51150)	\$ 59,597	\$ 55,257	\$ 46,592	\$ 62,130	\$ 74,526
Vehicle Expense (51170)	\$ 23,451	\$ 15,503	\$ 39,157	\$ 15,000	\$ 30,400
Maint. Of System (51200)	\$ 67,962	\$ 63,357	\$ 223,221	\$ 58,650	\$ 60,148
Water Purchases (51300)	\$ 1,917,544	\$ 1,719,047	\$ 1,134,920	\$ 1,812,760	\$ 1,800,586
Tech. Communications (51860)	\$ 6,754	\$ 6,589	\$ 6,134	\$ 6,800	\$ 9,052
<b>Total Water Operating Expense</b>	<b>\$ 2,690,649</b>	<b>\$ 2,548,555</b>	<b>\$ 1,988,274</b>	<b>\$ 2,614,210</b>	<b>\$ 2,702,930</b>
<b>General &amp; Administrative (G&amp;A):</b>					
Salaries (56110)	\$ 518,040	\$ 614,825	\$ 325,436	\$ 465,376	\$ 510,682
Salaries Temp (56112)	\$ 2,904	\$ 4,560	\$ 28,512	\$ 10,000	\$ 2,000
Salaries OT (56113)	\$ 1,344	\$ 1,588	\$ -	\$ 2,000	\$ 2,000
Employee Benefits (56400)	\$ 71,772	\$ 72,492	\$ 142,919	\$ 157,430	\$ 92,160
OPEB - Prefunding (56450)	\$ 32,002	\$ 24,653	\$ 21,034	\$ -	\$ 19,816
CalPERS (56115)	\$ 129,642	\$ 134,070		\$ -	\$ 87,591
Payroll Taxes (56410)	\$ 30,932	\$ 36,609	\$ 23,885	\$ 37,707	\$ 41,072
Office Supplies & Postage (56210)	\$ 6,342	\$ 7,706	\$ 9,993	\$ 5,950	\$ 10,070
Memberships (56230)	\$ 36,564	\$ 44,657	\$ 50,839	\$ 38,811	\$ 45,545
Travel & Education (56250)	\$ 4,728	\$ 1,664	\$ 488	\$ 8,000	\$ 9,000
Utilities (56280)	\$ 486	\$ 696	\$ 734	\$ 500	\$ 1,000
Telephone (56290)	\$ 6,650	\$ 7,365	\$ 6,525	\$ 10,500	\$ 4,534
GASB75 Contra Exp.(Income)(56470)	\$ (41,284)	\$ (5,652)	\$ -	\$ -	
Water Conservation (56500)				\$ -	\$ 16,000
Bldg. & Grounds Maint (56700)	\$ 11,374	\$ 9,045	\$ 6,565	\$ 8,010	\$ 9,668
Parking Rental Fees (56750)	\$ 5,400	\$ 5,400	\$ 4,050	\$ -	\$ 5,760
Directors Fees (56810)	\$ 7,700	\$ 7,400	\$ 4,600	\$ 10,500	\$ 10,500
Engineering Svs. (56830)	\$ 132,982	\$ 193,765	\$ 65,706	\$ 15,000	\$ 50,000
Accounting Svs (56840)	\$ 32,845	\$ 35,908	\$ 33,047	\$ 42,635	\$ 22,325
Legal Svs. (56841)	\$ 27,868	\$ 31,100	\$ 36,607	\$ 30,800	\$ 23,400
Billing (56850)	\$ 36,351	\$ 51,771	\$ 36,789	\$ 36,780	\$ 46,442
Communications (56860)	\$ 35,613	\$ 30,207	\$ 24,027	\$ 27,700	\$ 25,530
General Election (56865)	\$ -		\$ 19,200	\$ 28,000	\$ 3,750
Insurance (56870)	\$ 61,672	\$ 63,977	\$ 56,178	\$ 67,308	\$ 71,000
Bad Debts (56880)			\$ 156	\$ 2,000	\$ 2,000
Miscellaneous (56890)	\$ 21,119	\$ 36,421	\$ 15,289	\$ 96,454	\$ 52,270
Banking and Cr.Card Fees (56875)	\$ 34,997	\$ 38,320	\$ 36,488	\$ -	\$ 49,700
<b>Total G &amp; A Operating Expense</b>	<b>\$ 1,208,044</b>	<b>\$ 1,448,546</b>	<b>\$ 949,067</b>	<b>\$ 1,101,461</b>	<b>\$ 1,213,815</b>

Item & Account Number	<u>2019-2020</u> Actual	<u>2020-2021</u> Actual	<u>2021-2022</u> YTD Mar.2022	<u>2021-2022</u> Budget	<u>2022-2023</u> Budget
<b>Sanitary Sewer Expenditures:</b>					
Treatment & Disposal (57310)	\$ 2,306,435	\$ 2,372,264	\$ 1,773,108	\$ 2,267,874	\$ 2,601,335
Utilites (57320)	\$ 98,129	\$ 89,760	\$ 74,591	\$ 92,000	\$ 103,287
Repair of Pipelines (57340)	-	-	-	\$ 5,000	\$ 5,000
Repair of Pumps (57350)	\$ 14,427	\$ 12,147	\$ 32,321	\$ 15,000	\$ 15,000
Misc. Sewer Expenses (57390)	\$ -	\$ -	\$ 20,560	\$ -	\$ 46,809
Capital Facility Expense	\$ 81,048	\$ 4,149	\$ 2,902	\$ -	\$ -
<b>Total Sewer Expenditure</b>	<b>\$ 2,500,039</b>	<b>\$ 2,478,320</b>	<b>\$ 1,903,482</b>	<b>\$ 2,379,874</b>	<b>\$ 2,771,431</b>
<b>Total Operating Expenses</b>	<b>6,398,732</b>	<b>\$ 6,475,421</b>	<b>\$ 4,840,823</b>	<b>6,095,545</b>	<b>\$ 6,688,177</b>
<b>Operating Income (Loss) Before Depreciaton</b>	<b>(341,209)</b>	<b>(531,988)</b>	<b>\$ 308,985</b>	<b>708,517</b>	<b>\$ 571,500</b>
Depreciation Expense	(297,258)	(338,236)	\$ (246,649)	(363,004)	\$ (365,000)
<b>Operating Income (Loss)</b>	<b>(638,467)</b>	<b>(870,224)</b>	<b>\$ 62,336</b>	<b>345,513</b>	<b>\$ 206,500</b>
<b>Non-Operating Income (Expense)</b>					
Interest (49210)	97,688	(873)	\$ 6,581	14,956	\$ 12,052
Taxes & Assessments (49300)	531,179	556,454	\$ 525,217	530,000	\$ 613,231
Other (49600)	345,345	70,032	\$ 69,362	36,000	\$ 36,000
<b>Total Non-Operating Income</b>	<b>\$ 974,212</b>	<b>\$ 625,613</b>	<b>\$ 601,160</b>	<b>\$ 580,956</b>	<b>\$ 661,283</b>
<b>Net Income (Loss)</b>	<b>335,745</b>	<b>(244,611)</b>	<b>\$ 663,496</b>	<b>\$ 926,469</b>	<b>\$ 867,783</b>