

**Westborough Water District
Budget for Fiscal Year 2026-2027**

	<u>YTD</u> Mar-25	<u>Projected</u> 2025-2026	<u>Budget</u> 2025-2026	<u>Budget</u> 2026-2027
Operating Income:				
Water Sales	\$4,039,232	\$5,385,643	\$5,449,170	\$5,757,760
Sewer Svc and Transfer Charges	\$2,825,210	\$3,766,947	\$3,765,946	\$3,988,541
Misc. Operations	\$18,727	\$24,969	\$20,000	\$20,000
Total Operating Income	\$6,883,169	\$9,177,559	\$9,235,116	\$9,766,301
Operating Expense:				
Water Expenditures	\$2,288,978	\$3,051,971	\$3,252,093	\$3,473,034
Sanitary Sewer Expenditures	\$2,438,462	\$3,251,283	\$3,253,405	\$3,386,161
Admin and General Expense	\$1,054,933	\$1,406,577	\$1,489,808	\$1,589,785
Depreciation	\$257,543	\$343,391	\$365,740	\$343,579
Total Operating Expenditures	\$6,039,916	\$8,053,221	\$8,361,046	\$8,792,559
Gain (Loss) from Operations	\$843,253	\$1,124,337	\$874,070	\$973,742
Non-Operating Income:				
Property Taxes	\$583,014	\$777,352	\$739,444	\$778,936
Investment Interest	\$208,078	\$277,437	\$124,119	\$85,254
Other Income	\$0	\$0	\$0	\$0
Rental Income	\$24,995	\$33,327	\$34,080	\$33,252
Capital Facilities Income	\$0	\$0	\$0	\$0
Capital Facility Expense	\$0	\$0	\$0	\$0
Interfund Loan Repayment				\$100,000
Total Non-Operating Income	\$816,087	\$1,088,116	\$897,643	\$997,442
Net Income	\$1,659,340	\$2,212,453	\$1,771,713	\$1,971,184

Westborough Water District
Budget for Fiscal Year 2026-2027

Item & Account Number	<u>2025-2026</u> YTD Mar.2026	<u>2025-2026</u> TY Projected	<u>2022-2023</u> Actual	<u>2023-2024</u> Actual	<u>2024-2025</u> Actual	<u>2025-2026</u> Budget	<u>2026-2027</u> Budget
WATER FUND							
Operating Water Revenue							
Water Sales (41100)	\$4,039,232	\$5,385,643	\$4,011,005	\$4,143,441	\$4,985,869	\$5,449,170	\$5,757,760
Misc. Operations (42345)	\$18,727	\$24,969	\$23,995	\$23,589	\$24,549	\$20,000	\$20,000
Total Water Operating Revenue	\$4,057,959	\$5,410,612	\$4,035,000	\$4,167,030	\$5,010,418	\$5,469,170	\$5,777,760
Water Operating Expense							
Salaries (51110)	\$318,183	\$424,244	\$406,205	\$447,002	\$449,120	\$435,382	\$480,874
Sal. Temp (51112)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sal. OT (51113)	\$6,365	\$8,487	\$8,241	\$9,395	\$9,253	\$11,000	\$11,000
CalPERS (51115)	\$63,018	\$84,024	\$173,989	\$139,254	\$118,571	\$75,890	\$85,219
Benefits (51400)	\$45,121	\$60,161	\$51,746	\$54,596	\$53,945	\$82,526	\$71,961
Payroll Tax (51410)	\$23,096	\$30,795	\$31,258	\$33,734	\$36,664	\$41,069	\$45,209
OPEB - Prefunding (51450)	\$0	\$0	\$18,131	\$0	(\$10,569)	\$3,140	\$0
GASB75 Contra Exp.(Income)(51470)	\$0	\$0	(\$27,262)	\$0	\$0	\$0	\$0
Utilities (51130)	\$135,591	\$180,788	\$154,843	\$176,485	\$183,447	\$200,088	\$206,511
Supplies (51140)	\$8,085	\$10,780	\$13,047	\$18,337	\$11,522	\$15,450	\$15,450
Special Services (51150)	\$120,484	\$160,645	\$68,394	\$76,886	\$119,162	\$181,823	\$192,641
Vehicle Expense (51170)	\$10,818	\$14,424	\$48,944	\$30,917	\$28,365	\$35,865	\$38,160
Maint. of System (51200)	\$40,906	\$54,541	\$63,574	\$72,813	\$45,141	\$66,715	\$67,915
Water Purchases (51300)	\$1,509,382	\$2,012,509	\$1,734,787	\$1,814,651	\$2,028,612	\$2,090,820	\$2,146,274
Tech. Communications (51860)	\$7,929	\$10,572	\$9,620	\$9,903	\$10,814	\$12,325	\$11,820
Total Water Operating Expense	\$2,288,978	\$3,051,971	\$2,755,517	\$2,883,973	\$3,084,047	\$3,252,093	\$3,373,034
Water General & Administrative (G&A):							
Salaries (56110)	\$395,670	\$527,560	\$480,150	\$518,928	470,087	\$501,193	\$540,447
Salaries Temp (56112)	\$0	\$0	\$1,967	\$0	\$1,587	\$2,120	\$2,120
Salaries OT (56113)	\$0	\$0	\$0	\$749	\$0	\$2,120	\$2,120
Employee Benefits (56400)	\$83,219	\$110,959	\$106,156	\$113,177	\$110,665	\$112,270	\$121,910
OPEB - Prefunding (56450)	\$0	\$0	\$27,197	\$14,696	\$25,015	\$4,752	\$5,779
CalPERS (56115)	\$103,415	\$137,887	\$222,010	\$98,105	\$169,525	\$94,219	\$103,992
Payroll Taxes (56410)	\$22,685	\$30,247	\$32,201	\$34,220	\$29,825	\$46,149	\$49,702
Office Supplies & Postage (56210)	\$8,014	\$10,685	\$16,212	\$10,472	\$8,755	\$9,910	\$11,732
Memberships (56230)	\$50,690	\$67,587	\$50,568	\$57,731	\$50,410	\$53,128	\$53,354
Travel & Education (56250)	\$5,465	\$7,287	\$6,884	\$8,505	\$8,402	\$15,816	\$17,236
Utilities (56280)	\$740	\$987	\$1,208	\$880	\$1,010	\$1,492	\$1,492
Telephone/Internet (56290)	\$2,727	\$3,636	\$3,636	\$4,446	\$3,333	\$3,809	\$3,923
GASB75 Contra Exp.(Income)(56470)	\$0	\$0	(\$40,894)	\$0	(\$21,818)	\$0	\$0
Water Conservation (56500)	\$928	\$1,237	\$12,224	\$1,384	\$2,753	\$5,600	\$5,600
Bldg. & Grounds Maint (56700)	\$7,193	\$9,591	\$15,558	\$9,051	\$11,369	\$12,649	\$12,539

Item & Account Number	<u>2025-2026</u> YTD Mar.2026	<u>2025-2026</u> TY Projected	<u>2022-2023</u> Actual	<u>2023-2024</u> Actual	<u>2024-2025</u> Actual	<u>2025-2026</u> Budget	<u>2026-2027</u> Budget
Parking Rental Fees (56750)	\$2,835	\$3,780	\$5,400	\$5,400	\$3,780	\$3,969	\$3,969
Directors Fees (56810)	\$3,400	\$4,533	\$11,800	\$9,200	\$4,650	\$7,900	\$11,875
Engineering Svs. (56830)	\$22,111	\$29,481	\$65,440	\$17,509	\$26,031	\$50,619	\$20,213
Accounting Svs (56840)	\$23,016	\$30,688	\$35,200	\$28,600	\$30,438	\$33,395	\$32,940
Legal Services (56841)	\$15,722	\$20,963	\$30,663	\$19,567	\$15,825	\$16,400	\$18,600
Billing (56850)	\$25,001	\$33,335	\$39,866	\$60,742	\$34,937	\$43,285	\$55,608
Communications (56860)	\$14,388	\$19,184	\$31,864	\$16,488	\$17,343	\$23,184	\$29,866
General Election (56865)	\$0	\$0	\$2,685	\$0	\$0	\$0	\$11,400
Insurance (56870)	\$38,596	\$51,461	\$59,658	\$82,949	\$51,518	\$56,954	\$55,158
Bad Debts (56880)	\$20	\$27	\$85	\$12,888	\$134	\$1,000	\$1,000
Miscellaneous (56890)	\$9,831	\$13,108	\$5,512	\$63,576	\$21,236	\$10,118	\$10,711
Banking and Cr.Card Fees (56875)	\$17,127	\$22,836	\$64,403	\$67,760	\$26,034	\$22,805	\$23,821
Total Water G & A Operating Expense	\$852,793	\$1,137,057	\$1,287,653	\$1,257,023	\$1,102,844	\$1,134,854	\$1,207,103
 Total Water Operating Expenses	 \$3,141,771	 \$4,189,028	 \$4,043,170	 \$4,140,996	 \$4,186,891	 \$4,386,947	 \$4,580,138
 Water Operating Income (Loss) Before Depreciaton	 \$916,188	 \$1,221,584	 (\$8,170)	 \$26,034	 \$823,527	 \$1,082,223	 \$1,197,622
 Water Depreciation Expense	 \$205,025	 \$273,367	 \$335,130	 \$341,583	 \$271,282	 \$295,165	 \$273,407
Water Operating Income (Loss)	\$711,163	\$948,217	(\$343,300)	(\$315,549)	\$552,245	\$787,058	\$924,215
 Water Non-Operating Income (Expense)							
Interest (49215, 49234, & 49240)	\$87,308	\$116,411	\$55,802	\$241,748	\$145,685	\$49,648	\$51,152
Tax/Assessments (49310, 49320, 49330, & 49600)	\$365,784	\$487,712	\$652,922	\$647,270	\$458,226	\$517,611	\$545,255
Other Income (49700)	\$0	\$0	\$13,344	\$16,177	\$1,820	\$0	\$0
Bad Debt Recovery (49701)	\$0	\$0	\$468	\$0	\$883	\$0	\$0
Rental Income (49910)	\$24,995	\$33,327	\$33,408	\$33,448	\$33,405	\$34,080	\$33,252
Insurance Recovery (49702)	\$0	\$0	\$51,286	\$0	\$0	\$0	\$0
Cap Facilities Income (49800)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Facility Expense (56885)	\$0	\$0	(\$500)	\$0	\$0	\$0	\$0
Total Water Non-Operating Income	\$478,087	\$637,449	\$806,730	\$938,643	\$640,019	\$601,338	\$629,660
 Interloan Repymt.from Water to Sewer (xxxxx)	 \$0	 \$0	 \$0	 \$0	 (\$100,000)	 (\$100,000)	 (\$100,000)
 Water Net Income (Loss)	 \$1,189,250	 \$1,585,667	 \$463,430	 \$623,094	 \$1,092,264	 \$1,288,396	 \$1,453,875

Item & Account Number	<u>2025-2026</u> YTD Mar.2026	<u>2025-2026</u> TY Projected	<u>2022-2023</u> Actual	<u>2023-2024</u> Actual	<u>2024-2025</u> Actual	<u>2025-2026</u> Budget	<u>2026-2027</u> Budget
SEWER FUND							
Operating Sewer Revenue							
Sewer Service Fees (42351)	\$2,825,210	\$3,766,947	\$3,236,621	\$3,293,969	\$3,392,054	\$3,765,946	\$3,988,541
Misc. Operations (42345)	\$0	\$0	\$0	\$1,000	\$800	\$0	\$0
Total Sewer Operating Revenue	\$2,825,210	\$3,766,947	\$3,236,621	\$3,294,969	\$3,392,854	\$3,765,946	\$3,988,541
Sewer Operating Expenditures:							
Treatment & Disposal (57320)	\$2,245,434	\$2,993,912	\$2,911,566	\$2,657,447	\$2,610,338	\$2,993,912	\$3,138,857
Utilites (57330)	\$108,478	\$144,637	\$118,703	\$146,402	\$145,562	\$162,547	\$168,153
Repair of Pipelines (57340)	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000
Repair of Pumps (57350)	\$3,119	\$4,159	\$40,529	\$66,696	\$21,167	\$21,000	\$21,000
Connection Fees 57370)	\$0	\$0	\$100	\$4,270	\$0	\$0	\$0
Other Sewer Operating Expenses (57390)	\$81,431	\$108,575	\$60,220	\$65,095	\$8,769	\$70,946	\$53,151
Total Sewer Operating Expenditures	\$2,438,462	\$3,251,283	\$3,131,118	\$2,939,910	\$2,785,836	\$3,253,405	\$3,386,161
Sewer General & Administrative (G&A):							
Sewer Salaries (57110)	\$57,555	\$76,740	\$0	\$0	\$74,953	\$104,138	\$108,224
Sewer Employee Benefits (57400)	\$5,560	\$7,413	\$0	\$0	\$8,741	\$9,138	\$10,893
Sewer OPEB Prefunding (57450)	\$0	\$0	\$0	\$0	\$0	\$489	\$595
Sewer CalPERS 57115)	\$15,499	\$20,665	\$0	\$0	\$16,400	\$36,392	\$40,468
Sewer Payroll Taxes (57410)	\$3,458	\$4,611	\$0	\$0	\$6,334	\$10,120	\$10,735
Office Supplies & Postage (57210)	\$3,444	\$4,592	\$0	\$0	\$3,541	\$4,247	\$5,028
Memberships (57230)	\$92	\$123	\$0	\$0	\$309	\$492	\$500
Utilities (57330)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Travel & Education (57250)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone/Internt (57290)	\$1,169	\$1,559	\$0	\$0	\$1,428	\$1,632	\$1,681
GASB75 Contra Exp.(Income) (57470)	\$0	\$0	\$0	\$0	(\$1,705)	\$0	\$0
Water Conservation (57500)	\$398	\$531	\$0	\$0	\$1,180	\$2,400	\$2,400
Bldg. & Grounds Maint (57700)	\$1,125	\$1,500	\$0	\$0	\$1,053	\$2,488	\$2,454
Parking Rental Fees (57750)	\$1,215	\$1,620	\$0	\$0	\$1,620	\$1,701	\$1,701
Directors Fees (57810)	\$3,000	\$4,000	\$0	\$0	\$3,650	\$4,400	\$7,750
Engineering Svs. (57830)	\$5,869	\$7,825	\$0	\$0	\$65,353	\$19,250	\$20,213
Accounting Svs (57840)	\$23,016	\$30,688	\$0	\$0	\$29,738	\$33,395	\$32,940
Legal Services (57841)	\$10,946	\$14,595	\$0	\$0	\$19,670	\$16,400	\$18,600
Billing (57850)	\$12,197	\$16,263	\$0	\$0	\$15,405	\$18,551	\$23,832
Communications (57860)	\$13,721	\$18,295	\$0	\$0	\$16,635	\$24,853	\$20,065
General Election (57865)	\$0	\$0	\$0	\$0	\$0	\$0	\$11,400
Insurance (57870)	\$38,596	\$51,461	\$0	\$0	\$51,518	\$56,954	\$55,158
Bad Debts (57880)	\$20	\$27	\$0	\$0	\$134	\$1,000	\$1,000
Miscellaneous Sewer Expenses (57890)	\$3,377	\$4,503	\$0	\$0	\$1,350	\$4,379	\$4,399
Banking and Cr.Card Fees (57885)	\$1,883	\$2,511	\$0	\$0	\$3,144	\$2,534	\$2,647
Total Sewer G&A Operating Expenses	\$202,140	\$269,520	\$0	\$0	\$320,451	\$354,954	\$382,682

Item & Account Number	<u>2025-2026</u> YTD Mar.2026	<u>2025-2026</u> TY Projected	<u>2022-2023</u> Actual	<u>2023-2024</u> Actual	<u>2024-2025</u> Actual	<u>2025-2026</u> Budget	<u>2026-2027</u> Budget
Total Sewer Operating Expenses	\$2,640,602	\$3,520,803	\$3,131,118	\$2,939,910	\$3,106,287	\$3,608,359	\$3,768,842
Sewer Operating Income (Loss) Before Depreciaton	\$184,608	\$246,144	\$105,503	\$355,059	\$286,567	\$157,587	\$219,699
Sewer Depreciation Expense (57101)	\$52,518	\$70,024	\$0	\$0	\$67,658	\$70,575	\$70,172
Sewer Operating Income (Loss)	\$132,090	\$176,120	\$105,503	\$355,059	\$218,909	\$87,012	\$149,527
Sewer Non-Operating Income (Expense)							
Interest (48215, 48234, & 48240)	\$120,770	\$161,027	\$0	\$0	\$160,051	\$74,471	\$34,102
Tax/Assessments (48310, 48320 48330 & 48600)	\$217,230	\$289,640	\$0	\$0	\$238,839	\$221,833	\$233,681
Other Income (48700)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bad Debt Recovery (48701)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance Recovery (48750)	\$0	\$0	\$0	\$0	\$77,469	\$0	\$0
Cap Facilities Income (48800)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Facility Expense (57885)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interloan Repymt.to Sewer from Water (xxxxx)	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$100,000
Total Sewer Non-Operating Income	\$338,000	\$450,667	\$0	\$0	\$576,359	\$396,305	\$367,783
GASB 87 Adjustments (Net)							
Sewer Net Income (Loss)	\$470,090	\$626,787	\$105,503	\$355,059	\$795,268	\$483,317	\$517,309
Rounding Off Adjustment					(\$5)		
Water and Sewer							
Combined Net Income/Loss	\$1,659,340	\$2,212,453	\$568,933	\$978,153	\$1,887,527	\$1,771,713	\$1,971,184
Water Capital Projects						\$1,500,000	\$2,442,725
Sewer Capital Projects						\$1,000,000	\$898,538
Total Capital Projects						\$2,500,000	\$3,341,263