

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

	YEAR-TO DATE 03/31/21	2020-2021 BUDGET	2021-2022 BUDGET
<i>Operating Income:</i>			
Water Sales	2,257,898	2,987,644	3,965,217
Sewer Svc.and Transfer Charges	2,251,020	3,009,027	2,838,845
Installation, Connect.and Misc.	2,453	0	0
Capital Facilites Income	3,449	0	0
	4,514,820	5,996,671	6,804,062
<i>Operating Expense:</i>			
Water Expenditures	1,919,349	2,540,511	2,614,210
Sanitary Sewer Expenditures	1,817,561	2,474,274	2,379,874
Admin.and General Expenditures	899,104	1,045,798	1,101,461
Depreciation	239,165	330,135	363,004
Capital Facilites Expense	3,949	0	0
	4,879,128	6,390,718	6,458,549
Gain (Loss) from Operations	(364,308)	(394,047)	345,513
<i>Non-Operating Income:</i>			
Property Taxes	459,156	475,000	530,000
Investment Interest	17,523	63,943	14,956
Other	27,275	32,232	36,000
	503,954	571,175	580,956
<i>Non-Operating Expense:</i>			
Miscellaneous Expense	0	0	0
	0	0	0
Gain (Loss) from Non-Operating	503,954	571,175	580,956
Net Income:	139,646	177,128	926,469

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 2021-2022

Item & Account Number	2017-2018 Budget	2018-2019 Budget	2019-2020 Budget	2020-2021 9-month Actual	2020-2021 Budget	2021-2022 Budget
<i>Operating Revenue:</i>						
Water Sales (41100)	2,542,700	3,001,095	2,992,477	2,257,898	2,987,644	3,965,217
Sewer Service Fees (42351)	2,513,634	2,894,259	2,967,633	2,251,020	3,009,027	2,838,845
Sewer Transp.Fees (42352)	0	0	0	2,453	0	0
Misc. Operations	0	0	0	3,449	0	0
Total Operating Revenue	5,056,334	5,895,354	5,960,110	4,514,820	5,996,671	6,804,062
<i>Non-Operating Revenue:</i>						
Other Int. & Penalties(49220)	0	0	0	0	0	0
Interest (49210)	28,985	36,465	62,299	17,523	63,943	14,956
Taxes & Assessments (49300)	396,000	420,000	455,000	459,156	475,000	530,000
Other (49600)	28,088	30,024	30,024	27,275	32,232	36,000
Total Non-Operating Revenue	453,073	486,489	547,323	503,954	571,175	580,956
TOTAL REVENUE	5,509,407	6,381,843	6,507,433	5,018,774	6,567,846	7,385,018
Capital Facilities Income	0	0	0		0	0
TOTAL REVENUE AFTER CAPITAL FACILITIES INCOME	5,509,407	6,381,843	6,507,433	5,018,774	6,567,846	7,385,018

Westborough Water District
Budget for FY 2021-2022

Item & Account Number	2017-2018 Budget	2018-2019 Budget	2019-2020 Budget	2020-2021 9-month Actual	2020-2021 Budget	2021-2022 Budget
<i>Operating Expenses: Water</i>						
Salaries (51110)	253,757	264,100	332,731	271,301	346,877	368,042
Sal.Temp. (51112)	0	0	0	0	0	0
Sal. OT (51113)	7,000	7,000	7,000	7,069	7,000	8,000
Benefits (51400)	89,062	93,537	132,889	96,126	125,076	122,335
Payroll Tax (51410)	20,524	21,315	26,565	20,863	27,648	29,343
Tech.Comm. (51860)	7,375	7,100	7,460	4,745	7,460	6,800
PG&E (51130)	90,150	90,150	90,150	94,299	95,150	120,150
Supplies (51140)	8,000	8,000	8,000	10,052	9,000	11,000
Special Services (51150)	29,130	46,480	46,980	52,022	62,130	62,130
Truck Expenses (51170)	12,000	15,000	15,000	11,920	15,000	15,000
Maint.of System (51200)	25,000	33,650	33,650	50,767	53,650	58,650
Water Purchases (51300)	1,620,168	1,811,456	1,749,247	1,300,185	1,791,520	1,812,760
Round Off Adjustment		1	1			
Total Water Operating Expenses	2,162,166	2,397,789	2,449,673	1,919,349	2,540,511	2,614,210

Westborough Water District
Budget for FY 2021-2022

Item & Account Number	2017-2018 Budget	2018-2019 Budget	2019-2020 Budget	2020-2021 9-month Actual	2020-2021 Budget	2021-2022 Budget
<i>Operating Expenses: General & Administrative</i>						
Salaries (56110)	437,997	460,587	480,231	409,030	501,319	465,376
Salaries OT (56113)	1,500	1,500	1,500	1,021	1,500	2,000
Salaries Temp.(56112)	5,000	5,000	5,000	1,752	5,000	10,000
Employee Benefits (56400)	148,905	169,866	169,722	150,853	168,166	157,430
Payroll Taxes (56410)	35,191	36,919	38,422	22,910	40,035	37,707
Office Supplies & Postage (56210)	6,850	6,850	6,850	3,982	6,850	5,950
Memberships (56230)	32,698	34,725	36,290	39,108	36,560	38,811
Travel & Education (56250)	8,000	8,000	8,000	727	8,000	8,000
PG&E (56280)	500	500	500	532	500	500
Telephone (56290)	8,540	8,864	7,824	5,442	6,600	10,500
Bldg. & Grounds Maint. (56700)	6,284	6,284	15,847	6,503	16,048	8,010
Parking Rentals (56750)	0	0	0	0	0	0
Directors Fees (56810)	10,500	10,500	10,500	4,900	10,500	10,500
Engineering Serv. (56830)	7,500	7,500	15,000	35,884	15,000	15,000
Accounting Serv. (56840)	37,305	38,725	38,725	33,270	37,300	42,635
Legal Serv. (56841)	30,800	30,800	30,800	16,138	30,800	30,800
Billing (56850)	36,080	36,080	36,080	41,526	36,080	36,780
Comm. & Community Rel. (56860)	29,700	29,700	30,700	13,147	30,700	27,700
General Election (56865)	0	7,500	0	0	3,087	28,000
Insurance (56870)	38,789	39,790	41,380	47,319	48,798	67,308
Bad Debts (56880)	600	600	500	0	500	2,000
Miscellaneous (56890)	37,920	43,855	44,455	65,060	42,455	96,454
Credit Card Fees						
Round Off Adjustment		1				
Total Gen. & Administrative Operating Expenses	920,659	984,146	1,018,326	899,104	1,045,798	1,101,461

Westborough Water District
Budget for FY 2021-2022

Item & Account Number	2017-2018 Budget	2018-2019 Budget	2019-2020 Budget	2020-2021 9-month Actual	2020-2021 Budget	2021-2022 Budget
<i>Operating Expenses: Other</i>						
Capital Facilities (56885)	0	0	0	3,949	0	0
Depreciation (57100)	265,285	250,117	314,450	239,165	330,135	363,004
Total Other Operating Expenses	265,285	250,117	314,450	243,114	330,135	363,004
<i>Operating Expenses: Sanitation</i>						
Salaries (57310)	0	0	0	0	0	0
Treatment (57320)	2,055,718	2,285,986	2,344,268	1,736,602	2,377,774	2,267,874
Utilities (57330)	72,000	82,000	94,000	68,812	86,500	92,000
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	12,147	5,000	15,000
Total Sanitation Operating Expenses	2,137,718	2,377,986	2,448,268	1,817,561	2,474,274	2,379,874
<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	5,485,828	6,010,038	6,230,717	4,879,128	6,390,718	6,458,549