

**Williams Lake Water and Sewer District**  
Breakdown of Fiscal Year November 30, 2020-2021 Proposed Budget

Submitted to Board of Directors for Discussion

**PROPOSED BUDGET 12-1-2020 through 11-30-2021**

**PRIOR YEAR ENDED 11-30-2019**

<b>Revenues:</b>	<u>Sewer</u>	<u>Water</u>	<u>Combined - Budget</u>	<u>Prior Year Budget</u>	<u>Prior Year Actual</u>
Property Tax Revenue (3% Increase)	\$ -	\$ 51,596	\$ 51,596	\$ 51,141	\$ 46,635
Sales Tax Surplus	-	13,800	13,800	13,800	14,098
Sewer Assessment	6,300	-	6,300	-	-
Transfer from Reserves	-	-	-	5,775	7,831
<b>Total Revenue</b>	<u>6,300</u>	<u>65,396</u>	<u>71,696</u>	<u>70,716</u>	<u>68,564</u>
<b>Expenditures:</b>					
Maintenance and Operation:					
Repairs & Maintenance	1,000	10,000	11,000	15,000	7,381
Utilities	1,200	3,500	4,700	4,700	4,987
Mileage	100	600	700	725	638
Dues & Subscriptions	-	400	400	400	300
Office Expense	50	200	250	250	637
Training, Conferences, Etc.	-	300	300	300	120
Water Testing & Permits	100	500	600	600	414
Depreciation/Capital Improvement	850	23,496	24,346	24,641	17,671
	<u>3,300</u>	<u>38,996</u>	<u>42,296</u>	<u>46,616</u>	<u>32,148</u>
Legal & Advertising	-	100	100	100	47
Tort/ Liability Insurance	-	2,100	2,100	2,100	2,964
Professional Fees:					
Legal	-	12,000	12,000	6,000	7,150
Accounting	1,200	6,000	7,200	7,200	6,718
Sewer Monitoring	1,800	-	1,800	2,500	1,800
	<u>3,000</u>	<u>18,000</u>	<u>21,000</u>	<u>15,700</u>	<u>15,668</u>
Payroll	-	5,400	5,400	5,400	5,900
Payroll Expenses	-	800	800	800	766
<b>Total Expenditures</b>	<u>\$ 6,300</u>	<u>\$ 65,396</u>	<u>\$ 71,696</u>	<u>\$ 70,716</u>	<u>\$ 57,493</u>

**Other Potential Estimated Expenses:**

Facility Plan	40,000.00
Attorney Fees - Case #CV30-19-0349	25,000.00

WILLIAMS LAKE WATER & SEWER DISTRICT

Profit & Loss Budget vs. Actual

December 1, 2019 through July 15, 2020

07/14/20

Cash Basis

	Dec 1, '19 - Jul 15, 20	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
CONNECTION FEE	14,615.00	0.00	14,615.00	100.0%
INTEREST INCOME (BANKS, ETC.)	1,098.77	0.00	1,098.77	100.0%
PENALTY AND INTEREST ASSESME...	49.32	0.00	49.32	100.0%
SALES TAX SURPLUS	7,072.07	13,800.00	-6,727.93	51.2%
TAX REVENUES	41,508.22	49,955.00	-8,446.78	83.1%
<b>Total Income</b>	<b>64,343.38</b>	<b>63,755.00</b>	<b>588.38</b>	<b>100.9%</b>
<b>Gross Profit</b>	<b>64,343.38</b>	<b>63,755.00</b>	<b>588.38</b>	<b>100.9%</b>
<b>Expense</b>				
ADVERTISING- WEBSITE	224.27	0.00	224.27	100.0%
ADVERTISING - LEGAL	0.00	125.00	-125.00	0.0%
DEPRECIATION EXPENSE	10,276.20	23,480.00	-13,203.80	43.8%
DUES & SUBSCRIPTIONS	275.00	450.00	-175.00	61.1%
INSURANCE - LIABILITY	0.00	2,000.00	-2,000.00	0.0%
MILEAGE	329.72	800.00	-470.28	41.2%
MISCELLANEOUS EXPENSES	9,000.00	0.00	9,000.00	100.0%
OFFICE SUPPLIES	297.76	200.00	97.76	148.9%
PAYROLL EXPENSES				
PAYROLL	3,600.00	5,400.00	-1,800.00	66.7%
STATE UNEMPLOYMENT	9.16	0.00	9.16	100.0%
WAGES TAX EXPENSE	275.40	750.00	-474.60	36.7%
<b>Total PAYROLL EXPENSES</b>	<b>3,884.56</b>	<b>6,150.00</b>	<b>-2,265.44</b>	<b>63.2%</b>
Postage	153.00	0.00	153.00	100.0%
PROFESSIONAL FEES				
ACCOUNTING EXPENSE	4,832.50	6,000.00	-1,167.50	80.5%
LEGAL EXPENSE	9,685.00	6,000.00	3,685.00	161.4%
<b>Total PROFESSIONAL FEES</b>	<b>14,517.50</b>	<b>12,000.00</b>	<b>2,517.50</b>	<b>121.0%</b>
REPAIRS AND MAINTENANCE	2,818.50	15,000.00	-12,181.50	18.8%
TRAINING, CONFERENCES, ETC	0.00	250.00	-250.00	0.0%
UTILITIES				
GAS & ELECTRIC	2,474.60	3,000.00	-525.40	82.5%
<b>Total UTILITIES</b>	<b>2,474.60</b>	<b>3,000.00</b>	<b>-525.40</b>	<b>82.5%</b>
WATER CONNECTION EXPENSES	2,410.00	0.00	2,410.00	100.0%
WATER TESTS AND PERMITS	202.00	300.00	-98.00	67.3%
<b>Total Expense</b>	<b>46,863.11</b>	<b>63,755.00</b>	<b>-16,891.89</b>	<b>73.5%</b>
<b>Net Income</b>	<b>17,480.27</b>	<b>0.00</b>	<b>17,480.27</b>	<b>100.0%</b>