

APCWD Board Approved FY 2015-2016 Budget

INCOME/EXPENSE ACCOUNTS					WATER BUDGET	SEWER BUDGET	FIRE BUDGET	DISTRICT BUDGET
	S	Gain on Disposal of Fixed Assets		Sewer				\$ -
	F	Gain on Disposal of Fixed Assets		Fire				\$ -
5030	W	Other	Adjustments	Water				\$ -
	S	Other	Adjustments	Sewer				\$ -
	F	Other	Adjustments	Fire				\$ -
5035	W	Other	Fees & Charges	Water	\$ 4,400.00			\$ 4,400.00
	S	Other	Fees & Charges	Sewer		\$ 4,400.00		\$ 4,400.00
	F	Other	Fees & Charges	Fire			\$ 500.00	\$ 500.00
NONOPERATING REVENUE SUBTOTAL					\$ 59,450.00	\$ 86,540.00	\$ 219,820.00	\$ 365,810.00
REVENUE TOTALS					\$ 448,650.00	\$ 489,740.00	\$ 224,820.00	\$ 1,163,210.00
OPERATING EXPENSES								
6000	W	Salaries & Wages	Mgmt	Water	\$ 47,283.04			\$ 47,283.04
	S	Salaries & Wages	Mgmt	Sewer		\$ 25,790.75		\$ 25,790.75
	F	Salaries & Wages	Mgmt	Fire			\$ 37,765.39	\$ 37,765.39
6005	W	Salaries & Wages	Office Reg	Water	\$ 21,060.56			\$ 21,060.56
	S	Salaries & Wages	Office Reg	Sewer		\$ 11,487.58		\$ 11,487.58
	F	Salaries & Wages	Office Reg	Fire			\$ 5,743.79	\$ 5,743.79
6010	W	Salaries & Wages	Office O/T	Water	\$ 546.06			\$ 546.06
	S	Salaries & Wages	Office O/T	Sewer		\$ 297.85		\$ 297.85
	F	Salaries & Wages	Office O/T	Fire			\$ 148.93	\$ 148.93
6015	W	Salaries & Wages	Field Reg	Water	\$ 105,449.25			\$ 105,449.25
	S	Salaries & Wages	Field Reg	Sewer		\$ 56,780.36		\$ 56,780.36
6020	W	Salaries & Wages	Field O/T	Water	\$ 13,545.96			\$ 13,545.96
	S	Salaries & Wages	Field O/T	Sewer		\$ 7,293.98		\$ 7,293.98
6025	F	Salaries & Wages	Coverage	Fire			\$ 15,000.00	\$ 15,000.00
6030	F	Salaries & Wages	Calls/Drills	Fire			\$ 2,500.00	\$ 2,500.00
6035	W	Payroll Taxes	Social Security	Water	\$ 10,760.83			\$ 10,760.83
	S	Payroll Taxes	Social Security	Sewer		\$ 5,817.95		\$ 5,817.95
	F	Payroll Taxes	Social Security	Fire			\$ 2,464.61	\$ 2,464.61
6040	W	Payroll Taxes	Medicare	Water	\$ 2,822.02			\$ 2,822.02
	S	Payroll Taxes	Medicare	Sewer		\$ 1,527.22		\$ 1,527.22
	F	Payroll Taxes	Medicare	Fire			\$ 659.69	\$ 659.69
6100	W	Benefits	Retirement	Water	\$ 13,038.53			\$ 13,038.53
	S	Benefits	Retirement	Sewer		\$ 7,050.61		\$ 7,050.61
	F	Benefits	Retirement	Fire			\$ 1,164.95	\$ 1,164.95
6105	W	Benefits	Dental Ins.	Water	\$ 2,901.50			\$ 2,901.50
	S	Benefits	Dental Ins.	Sewer		\$ 1,568.62		\$ 1,568.62
	F	Benefits	Dental Ins.	Fire			\$ 244.44	\$ 244.44
6110	W	Benefits	Health Ins. Act.	Water	\$ 25,075.98			\$ 25,075.98
	S	Benefits	Health Ins. Act.	Sewer		\$ 13,552.70		\$ 13,552.70
	F	Benefits	Health Ins. Act.	Fire			\$ 1,959.88	\$ 1,959.88
6115	W	Benefits	Health Ins. Ret.	Water	\$ 23,740.18			\$ 23,740.18
	S	Benefits	Health Ins. Ret.	Sewer		\$ 12,949.19		\$ 12,949.19
	F	Benefits	Health Ins. Ret.	Fire			\$ 6,474.60	\$ 6,474.60
6116	W	Benefits	Health Ins. OPEB	Water	\$ 7,500.00			\$ 7,500.00
	S	Benefits	Health Ins. OPEB	Sewer		\$ 7,500.00		\$ 7,500.00

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INCOME/EXPENSE ACCOUNTS					WATER BUDGET	SEWER BUDGET	FIRE BUDGET	DISTRICT BUDGET
	F	Benefits	Safety Pension	Fire			\$ 4,306.00	\$ 4,306.00
6120	W	Training		Water	\$ 1,200.00			\$ 1,200.00
	S	Training		Sewer		\$ 600.00		\$ 600.00
	F	Training		Fire			\$ 5,000.00	\$ 5,000.00
6200	W	Director Fees		Water	\$ 6,737.50			\$ 6,737.50
	S	Director Fees		Sewer		\$ 3,675.00		\$ 3,675.00
	F	Director Fees		Fire			\$ 1,837.50	\$ 1,837.50
6205	W	Director Training / Conferences		Water	\$ 220.00			\$ 220.00
	S	Director Training / Conferences		Sewer		\$ 120.00		\$ 120.00
	F	Director Training / Conferences		Fire			\$ 60.00	\$ 60.00
6210	W	Board Misc.		Water	\$ 110.00			\$ 110.00
	S	Board Misc.		Sewer		\$ 60.00		\$ 60.00
	F	Board Misc.		Fire			\$ 30.00	\$ 30.00
6300	W	Prof Svcs	Legal	Water	\$ 2,200.00			\$ 2,200.00
	S	Prof Svcs	Legal	Sewer		\$ 1,200.00		\$ 1,200.00
	F	Prof Svcs	Legal	Fire			\$ 600.00	\$ 600.00
6305	W	Prof Svcs	Accounting	Water	\$ 1,100.00			\$ 1,100.00
	S	Prof Svcs	Accounting	Sewer		\$ 600.00		\$ 600.00
	F	Prof Svcs	Accounting	Fire			\$ 300.00	\$ 300.00
6310	W	Prof Svcs	Engineering	Water	\$ 700.00			\$ 700.00
	S	Prof Svcs	Engineering	Sewer		\$ 700.00		\$ 700.00
	F	Prof Svcs	Engineering	Fire			\$ -	\$ -
6315	W	Prof Svcs	Audit	Water	\$ 6,392.00			\$ 6,392.00
	S	Prof Svcs	Audit	Sewer		\$ 6,204.00		\$ 6,204.00
	F	Prof Svcs	Audit	Fire			\$ 6,204.00	\$ 6,204.00
6320	W	Prof Svcs	Dues/Membership Fees	Water	\$ 2,540.00			\$ 2,540.00
	S	Prof Svcs	Dues/Membership Fees	Sewer		\$ 1,040.00		\$ 1,040.00
	F	Prof Svcs	Dues/Membership Fees	Fire			\$ 1,620.00	\$ 1,620.00
6325	W	Prof Svcs	Banking Fees / Charges	Water	\$ 3,725.00			\$ 3,725.00
	S	Prof Svcs	Banking Fees / Charges	Sewer		\$ 2,850.00		\$ 2,850.00
	F	Prof Svcs	Banking Fees / Charges	Fire			\$ 525.00	\$ 525.00
6330	W	Prof Svcs	Regulatory Fees	Water	\$ 7,000.00			\$ 7,000.00
	S	Prof Svcs	Regulatory Fees	Sewer		\$ 2,800.00		\$ 2,800.00
	F	Prof Svcs	Regulatory Fees	Fire			\$ 100.00	\$ 100.00
6335	W	Prof Svcs	Testing / Lab	Water	\$ 10,000.00			\$ 10,000.00
	S	Prof Svcs	Testing / Lab	Sewer		\$ -		\$ -
	F	Prof Svcs	Testing / Lab	Fire			\$ -	\$ -
6340	W	Prof Svcs	Computer / Network	Water	\$ 550.00			\$ 550.00
	S	Prof Svcs	Computer / Network	Sewer		\$ 300.00		\$ 300.00
	F	Prof Svcs	Computer / Network	Fire			\$ 350.00	\$ 350.00
6345	W	Prof Svcs	Misc.	Water	\$ 275.00			\$ 275.00
	S	Prof Svcs	Misc.	Sewer		\$ 150.00		\$ 150.00
	F	Prof Svcs	Misc.	Fire			\$ 175.00	\$ 175.00
6400	W	Office	Supplies	Water	\$ 2,200.00			\$ 2,200.00
	S	Office	Supplies	Sewer		\$ 1,200.00		\$ 1,200.00
	F	Office	Supplies	Fire			\$ 1,200.00	\$ 1,200.00

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INCOME/EXPENSE ACCOUNTS					WATER BUDGET	SEWER BUDGET	FIRE BUDGET	DISTRICT BUDGET
6405	W	Office	Printing	Water	\$ 1,650.00			\$ 1,650.00
	S	Office	Printing	Sewer		\$ 900.00		\$ 900.00
	F	Office	Printing	Fire			\$ 550.00	\$ 550.00
6410	W	Office	Postage	Water	\$ 3,500.00			\$ 3,500.00
	S	Office	Postage	Sewer		\$ 3,500.00		\$ 3,500.00
	F	Office	Postage	Fire			\$ -	\$ -
6415	W	Office	Software / Computer	Water	\$ 660.00			\$ 660.00
	S	Office	Software / Computer	Sewer		\$ 360.00		\$ 360.00
	F	Office	Software / Computer	Fire			\$ 280.00	\$ 280.00
6420	W	Office	Equipment / Furniture	Water	\$ 440.00			\$ 440.00
	S	Office	Equipment / Furniture	Sewer		\$ 240.00		\$ 240.00
	F	Office	Equipment / Furniture	Fire			\$ 770.00	\$ 770.00
6425	W	Office	Misc.	Water	\$ 275.00			\$ 275.00
	S	Office	Misc.	Sewer		\$ 150.00		\$ 150.00
	F	Office	Misc.	Fire			\$ 75.00	\$ 75.00
6500	W	Insurance	Workers' Comp	Water	\$ 9,576.15			\$ 9,576.15
	S	Insurance	Workers' Comp	Sewer		\$ 5,176.34		\$ 5,176.34
	F	Insurance	Workers' Comp	Fire			\$ 5,435.58	\$ 5,435.58
6505	W	Insurance	Property/Liability/Vehicles	Water	\$ 8,250.00			\$ 8,250.00
	S	Insurance	Property/Liability/Vehicles	Sewer		\$ 8,250.00		\$ 8,250.00
	F	Insurance	Property/Liability/Vehicles	Fire			\$ 9,600.00	\$ 9,600.00
6600	W	Vehicle	Maintenance	Water	\$ 3,500.00			\$ 3,500.00
	S	Vehicle	Maintenance	Sewer		\$ 3,500.00		\$ 3,500.00
	F	Vehicle	Maintenance	Fire			\$ 4,000.00	\$ 4,000.00
6605	W	Vehicle	Fuel	Water	\$ 4,800.00			\$ 4,800.00
	S	Vehicle	Fuel	Sewer		\$ 4,800.00		\$ 4,800.00
	F	Vehicle	Fuel	Fire			\$ 1,200.00	\$ 1,200.00
6700	W	Utility	Phone/Internet	Water	\$ 2,000.00			\$ 2,000.00
	S	Utility	Phone/Internet	Sewer		\$ 1,400.00		\$ 1,400.00
	F	Utility	Phone/Internet	Fire			\$ 3,750.00	\$ 3,750.00
6705	W	Utility	Gas	Water	\$ 1,375.00			\$ 1,375.00
	S	Utility	Gas	Sewer		\$ 750.00		\$ 750.00
	F	Utility	Gas	Fire			\$ 3,175.00	\$ 3,175.00
6710	W	Utility	Electric Facilities	Water	\$ 440.00			\$ 440.00
	S	Utility	Electric Facilities	Sewer		\$ 240.00		\$ 240.00
	F	Utility	Electric Facilities	Fire			\$ 2,020.00	\$ 2,020.00
6715	W	Utility	Electric Pumping	Water	\$ 32,000.00			\$ 32,000.00
	S	Utility	Electric Pumping	Sewer		\$ 4,200.00		\$ 4,200.00
6720	W	Utility	Security	Water	\$ 428.40			\$ 428.40
	S	Utility	Security	Sewer		\$ 326.40		\$ 326.40
	F	Utility	Security	Fire			\$ 469.20	\$ 469.20
6800	W	Operations	Routine Maintenance	Water	\$ 2,500.00			\$ 2,500.00
	S	Operations	Routine Maintenance	Sewer		\$ 1,200.00		\$ 1,200.00
	F	Operations	Routine Maintenance	Fire			\$ 2,500.00	\$ 2,500.00
6805	W	Operations	Repairs	Water	\$ 7,000.00			\$ 7,000.00
	S	Operations	Repairs	Sewer		\$ 2,000.00		\$ 2,000.00

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	F	Operations	Repairs	Fire				\$ -
6810	W	Operations	Inspecting / Testing	Water	\$ 3,000.00			\$ 3,000.00
	S	Operations	Inspecting / Testing	Sewer		\$ 15,000.00		\$ 15,000.00
	F	Operations	Inspecting / Testing	Fire			\$ 4,000.00	\$ 4,000.00
6815	W	Operations	Facilities	Water	\$ 1,400.00			\$ 1,400.00
	S	Operations	Facilities	Sewer		\$ 1,400.00		\$ 1,400.00
	F	Operations	Facilities	Fire			\$ 2,000.00	\$ 2,000.00
6820	W	Operations	Tools / Equipment	Water	\$ 2,000.00			\$ 2,000.00
	S	Operations	Tools / Equipment	Sewer		\$ 2,000.00		\$ 2,000.00
	F	Operations	Tools / Equipment	Fire			\$ 6,500.00	\$ 6,500.00
6825	W	Operations	Uniforms	Water	\$ 700.00			\$ 700.00
	S	Operations	Uniforms	Sewer		\$ 700.00		\$ 700.00
	F	Operations	Uniforms	Fire			\$ 2,000.00	\$ 2,000.00
6830	W	Operations	Safety Equipment	Water	\$ 1,100.00			\$ 1,100.00
	S	Operations	Safety Equipment	Sewer		\$ 1,100.00		\$ 1,100.00
	F	Operations	Safety Equipment	Fire			\$ 5,000.00	\$ 5,000.00
6835	S	Operations	Treatment	Sewer		\$ 150,000.00		\$ 150,000.00
6837	W	Operations	Water Standby/Purchase	Water	\$ 695.00			\$ 695.00
6840	F	Operations	Medical Supplies	Fire			\$ 2,000.00	\$ 2,000.00
6845	F	Operations	Dispatching	Fire			\$ 3,950.00	\$ 3,950.00
6850	F	Operations	Fire Prevention/Weed Abatem	Fire			\$ 3,785.00	\$ 3,785.00
6900	W	Depreciation Expense		Water	\$ -			\$ -
	S	Depreciation Expense		Sewer		\$ -		\$ -
	F	Depreciation Expense		Fire			\$ -	\$ -
6905	S	Amortization - Deferred Charges		Sewer		\$ -		\$ -
			OPERATING EXPENSE SUBTOTAL		\$ 405,962.97	\$ 380,308.56	\$ 159,493.54	\$ 945,765.07

NONOPERATING EXPENSES

7100	W	Interest Expense		Water				\$ -
	S	Interest Expense		Sewer				\$ -
	F	Interest Expense		Fire				\$ -
7200	W	Other		Water				\$ -
	S	Other		Sewer				\$ -
	F	Other		Fire				\$ -

REVENUE TOTALS					\$ 448,650.00	\$ 489,740.00	\$ 224,820.00	\$ 1,163,210.00
OPERATING EXPENSE TOTAL					\$ (405,962.97)	\$ (380,308.56)	\$ (159,493.54)	\$ (945,765.07)
NONOPERATING EXPENSE TOTAL					\$ -	\$ -	\$ -	\$ -
EXPENSE TOTALS					\$ (405,962.97)	\$ (380,308.56)	\$ (159,493.54)	\$ (945,765.07)
NET SURPLUS/(DEFICIT) TOTALS					\$ 42,687.03	\$ 109,431.44	\$ 65,326.46	\$ 217,444.93
NET ASSET ACCOUNT WITHDRAWAL/(CONTRIBUTION)TOTALS					\$ (42,687.03)	\$ (109,431.44)	\$ (65,326.46)	\$ (217,444.93)
NET BUDGET					\$ -	\$ -	\$ -	\$ -

REPLACEMENT/MASTER PLAN EXPENSES

8000	W	Replacement	Vehicles	Water	\$ -			\$ -
	S	Replacement	Vehicles	Sewer		\$ -		\$ -

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	F	Replacement	Vehicles	Fire			\$ 50,000.00	\$ 50,000.00
8005	W	Replacement	Facilities	Water	\$ 9,500.00			\$ 9,500.00
	S	Replacement	Facilities	Sewer		\$ 7,000.00		\$ 7,000.00
	F	Replacement	Facilities	Fire			\$ -	\$ -
8010	W	Replacement	Equipment	Water	\$ 5,000.00			\$ 5,000.00
	S	Replacement	Equipment	Sewer		\$ -		\$ -
	F	Replacement	Equipment	Fire			\$ -	\$ -
8015	W	Replacement	System	Water	\$ 162,144.00			\$ 162,144.00
	S	Replacement	System	Sewer		\$ -		\$ -
	F	Replacement	System	Fire			\$ -	\$ -
8020	W	Capital Improvement		Water	\$ -			\$ -
	S	Capital Improvement		Sewer		\$ 140,270.00		\$ 140,270.00
	F	Capital Improvement		Fire			\$ -	\$ -
		REPLACEMENT/MASTER PLAN EXPENSES SUBTOTAL			\$ 176,644.00	\$ 147,270.00	\$ 50,000.00	\$ 373,914.00