

APCWD Approved FY 2019-2020 Budget

INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
OPERATING REVENUES					BUDGET	BUDGET	BUDGET	BUDGET
4000	W	Sales & Fees		Water	\$ 448,000.00			\$ 448,000.00
	S	Sales & Fees		Sewer		\$ 468,000.00		\$ 468,000.00
4010	W	Sales to other Agencies	RS	Water	\$ 45,000.00			\$ 45,000.00
4015	S	Sewer Debt Charge	RS	Sewer		\$ -		\$ -
4020	F	Paid Call from other Agencies		Fire			\$ 5,000.00	\$ 5,000.00
OPERATING REVENUE SUBTOTAL					\$ 493,000.00	\$ 468,000.00	\$ 5,000.00	\$ 966,000.00

NONOPERATING REVENUES					WATER	SEWER	FIRE	DISTRICT
5000	W	Property Taxes		Water				\$ -
	S	Property Taxes		Sewer				\$ -
	F	Property Taxes		Fire			\$ 254,000.00	\$ 254,000.00
5005	W	Standby Charges		Water	\$ 36,000.00			\$ 36,000.00
	S	Standby Charges		Sewer		\$ 72,000.00		\$ 72,000.00
5010	W	Interest Income		Water	\$ 11,000.00			\$ 11,000.00
	S	Interest Income		Sewer		\$ 6,000.00		\$ 6,000.00
	F	Interest Income		Fire			\$ 3,000.00	\$ 3,000.00
5015	W	Late Charge Income		Water	\$ 6,000.00			\$ 6,000.00
	S	Late Charge Income		Sewer		\$ 6,000.00		\$ 6,000.00
5020	W	Grant Income		Water	\$ 500.00			\$ 500.00
	S	Grant Income		Sewer		\$ 500.00		\$ 500.00
	F	Grant Income		Fire			\$ 12,000.00	\$ 12,000.00
5025	W	Gain on Disposal of Fixed Assets		Water	\$ -			\$ -
	S	Gain on Disposal of Fixed Assets		Sewer		\$ -		\$ -
	F	Gain on Disposal of Fixed Assets		Fire			\$ -	\$ -
5030	W	Other	Adjustments	Water	\$ (500.00)			\$ (500.00)
	S	Other	Adjustments	Sewer		\$ (500.00)		\$ (500.00)
	F	Other	Adjustments	Fire			\$ -	\$ -
5035	W	Other	Fees & Charges	Water	\$ 5,000.00			\$ 5,000.00
	S	Other	Fees & Charges	Sewer		\$ 5,000.00		\$ 5,000.00
	F	Other	Fees & Charges	Fire			\$ 500.00	\$ 500.00
NONOPERATING REVENUE SUBTOTAL					\$ 58,000.00	\$ 89,000.00	\$ 269,500.00	\$ 416,500.00
REVENUE TOTALS					\$ 551,000.00	\$ 557,000.00	\$ 274,500.00	\$ 1,382,500.00

OPERATING EXPENSES					WATER	SEWER	FIRE	DISTRICT
6000	W	Salaries & Wages	Mgmt	Water	\$ 59,482.72			\$ 59,482.72
	S	Salaries & Wages	Mgmt	Sewer		\$ 32,445.12		\$ 32,445.12
	F	Salaries & Wages	Mgmt	Fire			\$ 55,822.56	\$ 55,822.56
6005	W	Salaries & Wages	Office Reg	Water	\$ 30,137.44			\$ 30,137.44
	S	Salaries & Wages	Office Reg	Sewer		\$ 16,438.60		\$ 16,438.60
	F	Salaries & Wages	Office Reg	Fire			\$ 8,219.30	\$ 8,219.30
6010	W	Salaries & Wages	Office O/T	Water	\$ 651.79			\$ 651.79
	S	Salaries & Wages	Office O/T	Sewer		\$ 355.52		\$ 355.52
	F	Salaries & Wages	Office O/T	Fire			\$ 177.76	\$ 177.76
6015	W	Salaries & Wages	Field Reg	Water	\$ 117,957.70			\$ 117,957.70
	S	Salaries & Wages	Field Reg	Sewer		\$ 63,515.69		\$ 63,515.69
6020	W	Salaries & Wages	Field O/T	Water	\$ 16,189.12			\$ 16,189.12
	S	Salaries & Wages	Field O/T	Sewer		\$ 8,717.22		\$ 8,717.22
6025	F	Salaries & Wages	Coverage	Fire			\$ 27,300.00	\$ 27,300.00

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INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
6030	F	Salaries & Wages	Calls/Drills	Fire			\$ 3,000.00	\$ 3,000.00
6035	W	Payroll Taxes	Social Security	Water	\$ 14,367.73			\$ 14,367.73
	S	Payroll Taxes	Social Security	Sewer		\$ 7,778.78		\$ 7,778.78
	F	Payroll Taxes	Social Security	Fire			\$ 4,105.37	\$ 4,105.37
6040	W	Payroll Taxes	Medicare	Water	\$ 3,360.19			\$ 3,360.19
	S	Payroll Taxes	Medicare	Sewer		\$ 1,819.23		\$ 1,819.23
	F	Payroll Taxes	Medicare	Fire			\$ 960.13	\$ 960.13
6100	W	Benefits	Retirement	Water	\$ 18,929.51			\$ 18,929.51
	S	Benefits	Retirement	Sewer		\$ 10,192.81		\$ 10,192.81
	F	Benefits	Retirement	Fire			\$ 1,707.26	\$ 1,707.26
6105	W	Benefits	Dental Ins.	Water	\$ 4,150.92			\$ 4,150.92
	S	Benefits	Dental Ins.	Sewer		\$ 2,246.98		\$ 2,246.98
	F	Benefits	Dental Ins.	Fire			\$ 462.74	\$ 462.74
6110	W	Benefits	Health Ins. Act.	Water	\$ 51,281.47			\$ 51,281.47
	S	Benefits	Health Ins. Act.	Sewer		\$ 27,747.73		\$ 27,747.73
	F	Benefits	Health Ins. Act.	Fire			\$ 5,250.59	\$ 5,250.59
6115	W	Benefits	Health Ins. Ret.	Water	\$ 21,783.31			\$ 21,783.31
	S	Benefits	Health Ins. Ret.	Sewer		\$ 11,881.80		\$ 11,881.80
	F	Benefits	Health Ins. Ret.	Fire			\$ 5,940.90	\$ 5,940.90
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
	F	Benefits	Safety Pension	Fire			\$ 16,870.00	\$ 16,870.00
6120	W	Training		Water	\$ 700.00			\$ 700.00
	S	Training		Sewer		\$ 200.00		\$ 200.00
	F	Training		Fire			\$ 1,250.00	\$ 1,250.00
6200	W	Director Fees		Water	\$ 7,318.76			\$ 7,318.76
	S	Director Fees		Sewer		\$ 3,992.05		\$ 3,992.05
	F	Director Fees		Fire			\$ 1,996.03	\$ 1,996.03
6205	W	Director Training / Conferences		Water	\$ 110.00			\$ 110.00
	S	Director Training / Conferences		Sewer		\$ 60.00		\$ 60.00
	F	Director Training / Conferences		Fire			\$ 30.00	\$ 30.00
6210	W	Board Misc.		Water	\$ 154.00			\$ 154.00
	S	Board Misc.		Sewer		\$ 84.00		\$ 84.00
	F	Board Misc.		Fire			\$ 42.00	\$ 42.00
6300	W	Prof Svcs	Legal	Water	\$ 1,650.00			\$ 1,650.00
	S	Prof Svcs	Legal	Sewer		\$ 900.00		\$ 900.00
	F	Prof Svcs	Legal	Fire			\$ 450.00	\$ 450.00
6305	W	Prof Svcs	Accounting	Water	\$ 1,210.00			\$ 1,210.00
	S	Prof Svcs	Accounting	Sewer		\$ 660.00		\$ 660.00
	F	Prof Svcs	Accounting	Fire			\$ 330.00	\$ 330.00
6310	W	Prof Svcs	Engineering	Water	\$ 400.00			\$ 400.00
	S	Prof Svcs	Engineering	Sewer		\$ 400.00		\$ 400.00
	F	Prof Svcs	Engineering	Fire			\$ -	\$ -
6315	W	Prof Svcs	Audit	Water	\$ 9,520.00			\$ 9,520.00
	S	Prof Svcs	Audit	Sewer		\$ 9,240.00		\$ 9,240.00
	F	Prof Svcs	Audit	Fire			\$ 9,240.00	\$ 9,240.00
6320	W	Prof Svcs	Dues/Membership Fees	Water	\$ 5,000.00			\$ 5,000.00
	S	Prof Svcs	Dues/Membership Fees	Sewer		\$ 2,810.00		\$ 2,810.00
	F	Prof Svcs	Dues/Membership Fees	Fire			\$ 1,980.00	\$ 1,980.00
6325	W	Prof Svcs	Banking Fees / Charges	Water	\$ 5,120.00			\$ 5,120.00

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INCOME/EXPENSE ACCOUNTS				WATER	SEWER	FIRE	DISTRICT
	S	Prof Svcs	Banking Fees / Charges	Sewer		\$ 3,720.00	\$ 3,720.00
	F	Prof Svcs	Banking Fees / Charges	Fire		\$ 960.00	\$ 960.00
6330	W	Prof Svcs	Regulatory Fees	Water	\$ 3,000.00		\$ 3,000.00
	S	Prof Svcs	Regulatory Fees	Sewer		\$ 1,500.00	\$ 1,500.00
	F	Prof Svcs	Regulatory Fees	Fire		\$ -	\$ -
6335	W	Prof Svcs	Testing / Lab	Water	\$ 4,800.00		\$ 4,800.00
	S	Prof Svcs	Testing / Lab	Sewer		\$ -	\$ -
	F	Prof Svcs	Testing / Lab	Fire		\$ -	\$ -
6340	W	Prof Svcs	Computer / Network	Water	\$ 330.00		\$ 330.00
	S	Prof Svcs	Computer / Network	Sewer		\$ 180.00	\$ 180.00
	F	Prof Svcs	Computer / Network	Fire		\$ 390.00	\$ 390.00
6345	W	Prof Svcs	Misc.	Water	\$ 660.00		\$ 660.00
	S	Prof Svcs	Misc.	Sewer		\$ 360.00	\$ 360.00
	F	Prof Svcs	Misc.	Fire		\$ 2,080.00	\$ 2,080.00
6400	W	Office	Supplies	Water	\$ 990.00		\$ 990.00
	S	Office	Supplies	Sewer		\$ 540.00	\$ 540.00
	F	Office	Supplies	Fire		\$ 720.00	\$ 720.00
6405	W	Office	Printing	Water	\$ 880.00		\$ 880.00
	S	Office	Printing	Sewer		\$ 480.00	\$ 480.00
	F	Office	Printing	Fire		\$ 340.00	\$ 340.00
6410	W	Office	Postage	Water	\$ 3,700.00		\$ 3,700.00
	S	Office	Postage	Sewer		\$ 3,700.00	\$ 3,700.00
	F	Office	Postage	Fire		\$ -	\$ -
6415	W	Office	Software / Computer	Water	\$ 440.00		\$ 440.00
	S	Office	Software / Computer	Sewer		\$ 240.00	\$ 240.00
	F	Office	Software / Computer	Fire		\$ 220.00	\$ 220.00
6420	W	Office	Equipment / Furniture	Water	\$ 220.00		\$ 220.00
	S	Office	Equipment / Furniture	Sewer		\$ 120.00	\$ 120.00
	F	Office	Equipment / Furniture	Fire		\$ 610.00	\$ 610.00
6425	W	Office	Misc.	Water	\$ 110.00		\$ 110.00
	S	Office	Misc.	Sewer		\$ 60.00	\$ 60.00
	F	Office	Misc.	Fire		\$ 30.00	\$ 30.00
6500	W	Insurance	Workers' Comp	Water	\$ 10,787.62		\$ 10,787.62
	S	Insurance	Workers' Comp	Sewer		\$ 5,832.94	\$ 5,832.94
	F	Insurance	Workers' Comp	Fire		\$ 7,822.10	\$ 7,822.10
6505	W	Insurance	Property/Liability/Vehicles	Water	\$ 9,200.00		\$ 9,200.00
	S	Insurance	Property/Liability/Vehicles	Sewer		\$ 9,200.00	\$ 9,200.00
	F	Insurance	Property/Liability/Vehicles	Fire		\$ 9,050.00	\$ 9,050.00
6600	W	Vehicle	Maintenance	Water	\$ 3,000.00		\$ 3,000.00
	S	Vehicle	Maintenance	Sewer		\$ 3,000.00	\$ 3,000.00
	F	Vehicle	Maintenance	Fire		\$ 2,500.00	\$ 2,500.00
6605	W	Vehicle	Fuel	Water	\$ 4,250.00		\$ 4,250.00
	S	Vehicle	Fuel	Sewer		\$ 4,250.00	\$ 4,250.00
	F	Vehicle	Fuel	Fire		\$ 2,000.00	\$ 2,000.00
6700	W	Utility	Phone/Internet	Water	\$ 2,200.00		\$ 2,200.00
	S	Utility	Phone/Internet	Sewer		\$ 1,800.00	\$ 1,800.00
	F	Utility	Phone/Internet	Fire		\$ 3,500.00	\$ 3,500.00
6705	W	Utility	Gas	Water	\$ 2,135.00		\$ 2,135.00
	S	Utility	Gas	Sewer		\$ 1,710.00	\$ 1,710.00
	F	Utility	Gas	Fire		\$ 8,255.00	\$ 8,255.00

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INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
6710	W	Utility	Electric	Facilities	Water	\$ 770.00		\$ 770.00
	S	Utility	Electric	Facilities	Sewer		\$ 420.00	\$ 420.00
	F	Utility	Electric	Facilities	Fire		\$ 1,610.00	\$ 1,610.00
6715	W	Utility	Electric	Pumping	Water	\$ 22,000.00		\$ 22,000.00
	S	Utility	Electric	Pumping	Sewer		\$ 4,800.00	\$ 4,800.00
6720	W	Utility	Security		Water	\$ 512.00		\$ 512.00
	S	Utility	Security		Sewer		\$ 372.00	\$ 372.00
	F	Utility	Security		Fire		\$ 644.00	\$ 644.00
6800	W	Operations	Routine Maintenance		Water	\$ 3,000.00		\$ 3,000.00
	S	Operations	Routine Maintenance		Sewer		\$ 500.00	\$ 500.00
	F	Operations	Routine Maintenance		Fire		\$ 250.00	\$ 250.00
6805	W	Operations	Repairs		Water	\$ 8,000.00		\$ 8,000.00
	S	Operations	Repairs		Sewer		\$ 500.00	\$ 500.00
	F	Operations	Repairs		Fire		\$ -	\$ -
6810	W	Operations	Inspecting / Testing		Water	\$ 200.00		\$ 200.00
	S	Operations	Inspecting / Testing		Sewer		\$ 16,000.00	\$ 16,000.00
	F	Operations	Inspecting / Testing		Fire		\$ 4,000.00	\$ 4,000.00
6815	W	Operations	Facilities		Water	\$ 1,000.00		\$ 1,000.00
	S	Operations	Facilities		Sewer		\$ 800.00	\$ 800.00
	F	Operations	Facilities		Fire		\$ 1,000.00	\$ 1,000.00
6820	W	Operations	Tools / Equipment		Water	\$ 2,000.00		\$ 2,000.00
	S	Operations	Tools / Equipment		Sewer		\$ 1,800.00	\$ 1,800.00
	F	Operations	Tools / Equipment		Fire		\$ 2,000.00	\$ 2,000.00
6825	W	Operations	Uniforms		Water	\$ 600.00		\$ 600.00
	S	Operations	Uniforms		Sewer		\$ 600.00	\$ 600.00
	F	Operations	Uniforms		Fire		\$ 2,500.00	\$ 2,500.00
6830	W	Operations	Safety Equipment		Water	\$ 800.00		\$ 800.00
	S	Operations	Safety Equipment		Sewer		\$ 800.00	\$ 800.00
	F	Operations	Safety Equipment		Fire		\$ 1,500.00	\$ 1,500.00
6835	S	Operations	Treatment		Sewer		\$ 170,000.00	\$ 170,000.00
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 Abatement		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					\$ 463,254.29	\$ 442,270.47	\$ 206,850.75	\$ 1,112,375.51

NONOPERATING EXPENSES					WATER	SEWER	FIRE	DISTRICT
7100	W	Interest Expense			Water			\$ -
	S	Interest Expense			Sewer			\$ -
	F	Interest Expense			Fire			\$ -
7200	W	Other			Water			\$ -
	S	Other			Sewer			\$ -
	F	Other			Fire			\$ -
NONOPERATING EXPENSE SUBTOTAL					\$ -	\$ -	\$ -	\$ -

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INCOME/EXPENSE ACCOUNTS	WATER	SEWER	FIRE	DISTRICT
<u>BUDGET SUMMARY</u>	WATER	SEWER	FIRE	DISTRICT
REVENUE TOTALS	\$ 551,000.00	\$ 557,000.00	\$ 274,500.00	\$ 1,382,500.00
OPERATING EXPENSE TOTAL	\$ (463,254.29)	\$ (442,270.47)	\$ (206,850.75)	\$ (1,112,375.51)
NONOPERATING EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
EXPENSE TOTALS	\$ (463,254.29)	\$ (442,270.47)	\$ (206,850.75)	\$ (1,112,375.51)
NET SURPLUS/(DEFICIT) TOTALS	\$ 87,745.71	\$ 114,729.53	\$ 67,649.25	\$ 270,124.49
NET ASSET ACCOUNT ALLOCATION TOTALS	\$ (87,745.71)	\$ (114,729.53)	\$ (67,649.25)	\$ (270,124.49)
NET BUDGET	\$ -	\$ -	\$ -	\$ -

REPLACEMENT/MASTER PLAN EXPENSES					WATER	SEWER	FIRE	DISTRICT
8000	W	Replacement	Vehicles	Water				\$ -
	S	Replacement	Vehicles	Sewer				\$ -
	F	Replacement	Vehicles	Fire			\$ 48,528.01	\$ 48,528.01
8005	W	Replacement	Facilities	Water	\$ 5,820.00			\$ 5,820.00
	S	Replacement	Facilities	Sewer		\$ 10,000.00		\$ 10,000.00
	F	Replacement	Facilities	Fire			\$ 12,378.09	\$ 12,378.09
8010	W	Replacement	Equipment	Water	\$ 5,875.00			\$ 5,875.00
	S	Replacement	Equipment	Sewer		\$ 27,975.00		\$ 27,975.00
	F	Replacement	Equipment	Fire			\$ 4,444.00	\$ 4,444.00
8015	W	Replacement	System	Water	\$ 168,460.27			\$ 168,460.27
	S	Replacement	System	Sewer		\$ 2,000.00		\$ 2,000.00
	F	Replacement	System	Fire				\$ -
8020	W	Capital Improvement		Water				\$ -
	S	Capital Improvement		Sewer		\$ 64,856.00		\$ 64,856.00
	F	Capital Improvement		Fire				\$ -
REPLACEMENT/MASTER PLAN EXPENSES TOTALS					\$ 180,155.27	\$ 104,831.00	\$ 65,350.10	\$ 350,336.37