

APCWD Approved FY 2022-2023 Budget

INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
OPERATING REVENUES					BUDGET	BUDGET	BUDGET	BUDGET
4000	W	Sales & Fees		Water	\$ 440,000.00			\$ 440,000.00
	S	Sales & Fees		Sewer		\$ 470,000.00		\$ 470,000.00
4010	W	Sales to other Agencies	RS	Water	\$ 65,000.00			\$ 65,000.00
4020	F	Paid Call from other Agencies		Fire			\$ 24,000.00	\$ 24,000.00
OPERATING REVENUE SUBTOTAL					\$ 505,000.00	\$ 470,000.00	\$ 24,000.00	\$ 999,000.00

NONOPERATING REVENUES					WATER	SEWER	FIRE	DISTRICT
5000	W	Property Taxes		Fire	\$ 7,800.00			\$ 7,800.00
5000	S	Property Taxes		Fire		\$ 5,200.00		\$ 5,200.00
5000	F	Property Taxes		Fire			\$ 292,000.00	\$ 292,000.00
5005	W	Standby Charges		Water	\$ 34,000.00			\$ 34,000.00
	S	Standby Charges		Sewer		\$ 68,000.00		\$ 68,000.00
5010	W	Interest Income		Water	\$ 2,000.00			\$ 2,000.00
	S	Interest Income		Sewer		\$ 1,600.00		\$ 1,600.00
	F	Interest Income		Fire			\$ 2,000.00	\$ 2,000.00
5015	W	Late Charge Income		Water	\$ 7,000.00			\$ 7,000.00
	S	Late Charge Income		Sewer		\$ 6,500.00		\$ 6,500.00
5020	W	Grant Income		Water	\$ 500.00			\$ 500.00
	S	Grant Income		Sewer		\$ 500.00		\$ 500.00
	F	Grant Income		Fire			\$ 30,000.00	\$ 30,000.00
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	\$ (2,000.00)			\$ (2,000.00)
	S	Other	Adjustments	Sewer		\$ (1,800.00)		\$ (1,800.00)
	F	Other	Adjustments	Fire			\$ -	\$ -
5035	W	Other	Fees & Charges	Water	\$ 6,500.00			\$ 6,500.00
	S	Other	Fees & Charges	Sewer		\$ 6,500.00		\$ 6,500.00
	F	Other	Fees & Charges	Fire			\$ 500.00	\$ 500.00
NONOPERATING REVENUE SUBTOTAL					\$ 55,800.00	\$ 86,500.00	\$ 324,500.00	\$ 466,800.00
REVENUE TOTALS					\$ 560,800.00	\$ 556,500.00	\$ 348,500.00	\$ 1,465,800.00

OPERATING EXPENSES					WATER	SEWER	FIRE	DISTRICT
6000	W	Salaries & Wages	Mgmt	Water	\$ 75,059.71			\$ 75,059.71
	S	Salaries & Wages	Mgmt	Sewer		\$ 31,274.88		\$ 31,274.88
	F	Salaries & Wages	Mgmt	Fire			\$ 66,014.93	\$ 66,014.93
6005	W	Salaries & Wages	Office Reg	Water	\$ 43,336.57			\$ 43,336.57
	S	Salaries & Wages	Office Reg	Sewer		\$ 18,056.90		\$ 18,056.90
	F	Salaries & Wages	Office Reg	Fire			\$ 10,834.14	\$ 10,834.14
6010	W	Salaries & Wages	Office O/T	Water	\$ 660.90			\$ 660.90
	S	Salaries & Wages	Office O/T	Sewer		\$ 275.37		\$ 275.37
	F	Salaries & Wages	Office O/T	Fire			\$ 165.22	\$ 165.22
6015	W	Salaries & Wages	Field Reg	Water	\$ 101,870.50			\$ 101,870.50
	S	Salaries & Wages	Field Reg	Sewer		\$ 67,913.66		\$ 67,913.66
6020	W	Salaries & Wages	Field O/T	Water	\$ 12,121.61			\$ 12,121.61
	S	Salaries & Wages	Field O/T	Sewer		\$ 8,081.07		\$ 8,081.07
6025	F	Salaries & Wages	Coverage	Fire			\$ 72,800.00	\$ 72,800.00

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INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
6030	F	Salaries & Wages	Calls/Drills	Fire			\$ -	\$ -
6035	W	Payroll Taxes	Social Security/Medicare	Water	\$ 18,479.99			\$ 18,479.99
	S	Payroll Taxes	Social Security/Medicare	Sewer		\$ 9,880.10		\$ 9,880.10
	F	Payroll Taxes	Social Security/Medicare	Fire			\$ 6,054.52	\$ 6,054.52
6100	W	Benefits	Retirement	Water	\$ 18,810.30			\$ 18,810.30
	S	Benefits	Retirement	Sewer		\$ 12,540.20		\$ 12,540.20
	F	Benefits	Retirement	Fire			\$ 31,923.05	\$ 31,923.05
6105	W	Benefits	Dental Ins.	Water	\$ 4,081.82			\$ 4,081.82
	S	Benefits	Dental Ins.	Sewer		\$ 2,215.78		\$ 2,215.78
	F	Benefits	Dental Ins.	Fire			\$ 505.44	\$ 505.44
6110	W	Benefits	Health Ins. Act.	Water	\$ 46,358.00			\$ 46,358.00
	S	Benefits	Health Ins. Act.	Sewer		\$ 25,279.48		\$ 25,279.48
	F	Benefits	Health Ins. Act.	Fire			\$ 5,625.85	\$ 5,625.85
6115	W	Benefits	Health Ins. Ret.	Water	\$ 34,853.08			\$ 34,853.08
	S	Benefits	Health Ins. Ret.	Sewer		\$ 14,522.12		\$ 14,522.12
	F	Benefits	Health Ins. Ret.	Fire			\$ 8,713.27	\$ 8,713.27
6116	W	Benefits	Health Ins. OPEB	Water	\$ 9,000.00			\$ 9,000.00
	S	Benefits	Health Ins. OPEB	Sewer		\$ 6,000.00		\$ 6,000.00
6118	W	Benefits	Retirement CEPPT	Water	\$ 12,000.00			\$ 12,000.00
	S	Benefits	Retirement CEPPT	Sewer		\$ 5,000.00		\$ 5,000.00
	S	Benefits	Retirement CEPPT	Sewer			\$ 3,000.00	\$ 3,000.00
6120	W	Training		Water	\$ 900.00			\$ 900.00
	S	Training		Sewer		\$ 200.00		\$ 200.00
	F	Training		Fire			\$ 3,000.00	\$ 3,000.00
6200	W	Director Fees		Water	\$ 8,519.28			\$ 8,519.28
	S	Director Fees		Sewer		\$ 3,549.70		\$ 3,549.70
	F	Director Fees		Fire			\$ 2,129.82	\$ 2,129.82
6205	W	Director Training / Conferences		Water	\$ 120.00			\$ 120.00
	S	Director Training / Conferences		Sewer		\$ 50.00		\$ 50.00
	F	Director Training / Conferences		Fire			\$ 30.00	\$ 30.00
6210	W	Board Misc.		Water	\$ 240.00			\$ 240.00
	S	Board Misc.		Sewer		\$ 100.00		\$ 100.00
	F	Board Misc.		Fire			\$ 60.00	\$ 60.00
6300	W	Prof Svcs	Legal	Water	\$ 1,800.00			\$ 1,800.00
	S	Prof Svcs	Legal	Sewer		\$ 750.00		\$ 750.00
	F	Prof Svcs	Legal	Fire			\$ 750.00	\$ 750.00
6305	W	Prof Svcs	Accounting	Water	\$ 1,680.00			\$ 1,680.00
	S	Prof Svcs	Accounting	Sewer		\$ 700.00		\$ 700.00
	F	Prof Svcs	Accounting	Fire			\$ 420.00	\$ 420.00
6310	W	Prof Svcs	Engineering	Water	\$ 250.00			\$ 250.00
	S	Prof Svcs	Engineering	Sewer		\$ 200.00		\$ 200.00
	F	Prof Svcs	Engineering	Fire			\$ -	\$ -
6315	W	Prof Svcs	Audit	Water	\$ 11,560.00			\$ 11,560.00
	S	Prof Svcs	Audit	Sewer		\$ 11,220.00		\$ 11,220.00
	F	Prof Svcs	Audit	Fire			\$ 11,220.00	\$ 11,220.00
6320	W	Prof Svcs	Dues/Membership Fees	Water	\$ 5,160.00			\$ 5,160.00
	S	Prof Svcs	Dues/Membership Fees	Sewer		\$ 2,650.00		\$ 2,650.00
	F	Prof Svcs	Dues/Membership Fees	Fire			\$ 2,500.00	\$ 2,500.00
6325	W	Prof Svcs	Banking Fees / Charges	Water	\$ 5,920.00			\$ 5,920.00

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INCOME/EXPENSE ACCOUNTS				WATER	SEWER	FIRE	DISTRICT
	S	Prof Svcs	Banking Fees / Charges	Sewer		\$ 4,680.00	\$ 4,680.00
	F	Prof Svcs	Banking Fees / Charges	Fire		\$ 650.00	\$ 650.00
6330	W	Prof Svcs	Regulatory Fees	Water	\$ 4,400.00		\$ 4,400.00
	S	Prof Svcs	Regulatory Fees	Sewer		\$ 3,000.00	\$ 3,000.00
	F	Prof Svcs	Regulatory Fees	Fire		\$ -	\$ -
6335	W	Prof Svcs	Testing / Lab	Water	\$ 4,500.00		\$ 4,500.00
	S	Prof Svcs	Testing / Lab	Sewer		\$ -	\$ -
	F	Prof Svcs	Testing / Lab	Fire		\$ -	\$ -
6340	W	Prof Svcs	Computer / Network	Water	\$ 1,370.00		\$ 1,370.00
	S	Prof Svcs	Computer / Network	Sewer		\$ 1,150.00	\$ 1,150.00
	F	Prof Svcs	Computer / Network	Fire		\$ 645.00	\$ 645.00
6345	W	Prof Svcs	Misc.	Water	\$ 1,080.00		\$ 1,080.00
	S	Prof Svcs	Misc.	Sewer		\$ 720.00	\$ 720.00
	F	Prof Svcs	Misc.	Fire		\$ 4,900.00	\$ 4,900.00
6400	W	Office	Supplies	Water	\$ 720.00		\$ 720.00
	S	Office	Supplies	Sewer		\$ 300.00	\$ 300.00
	F	Office	Supplies	Fire		\$ 955.00	\$ 955.00
6405	W	Office	Printing	Water	\$ 960.00		\$ 960.00
	S	Office	Printing	Sewer		\$ 400.00	\$ 400.00
	F	Office	Printing	Fire		\$ 340.00	\$ 340.00
6410	W	Office	Postage	Water	\$ 4,680.00		\$ 4,680.00
	S	Office	Postage	Sewer		\$ 3,120.00	\$ 3,120.00
	F	Office	Postage	Fire		\$ -	\$ -
6415	W	Office	Software / Computer	Water	\$ 240.00		\$ 240.00
	S	Office	Software / Computer	Sewer		\$ 100.00	\$ 100.00
	F	Office	Software / Computer	Fire		\$ 2,260.00	\$ 2,260.00
6420	W	Office	Equipment / Furniture	Water	\$ 240.00		\$ 240.00
	S	Office	Equipment / Furniture	Sewer		\$ 100.00	\$ 100.00
	F	Office	Equipment / Furniture	Fire		\$ 750.00	\$ 750.00
6425	W	Office	Misc.	Water	\$ 120.00		\$ 120.00
	S	Office	Misc.	Sewer		\$ 50.00	\$ 50.00
	F	Office	Misc.	Fire		\$ 180.00	\$ 180.00
6500	W	Insurance	Workers' Comp	Water	\$ 20,870.69		\$ 20,870.69
	S	Insurance	Workers' Comp	Sewer		\$ 12,112.72	\$ 12,112.72
	F	Insurance	Workers' Comp	Fire		\$ 19,221.36	\$ 19,221.36
6505	W	Insurance	Property/Liability/Vehicles	Water	\$ 22,800.00		\$ 22,800.00
	S	Insurance	Property/Liability/Vehicles	Sewer		\$ 15,200.00	\$ 15,200.00
	F	Insurance	Property/Liability/Vehicles	Fire		\$ 15,999.00	\$ 15,999.00
6600	W	Vehicle	Maintenance	Water	\$ 4,200.00		\$ 4,200.00
	S	Vehicle	Maintenance	Sewer		\$ 2,800.00	\$ 2,800.00
	F	Vehicle	Maintenance	Fire		\$ 2,500.00	\$ 2,500.00
6605	W	Vehicle	Fuel	Water	\$ 6,600.00		\$ 6,600.00
	S	Vehicle	Fuel	Sewer		\$ 4,400.00	\$ 4,400.00
	F	Vehicle	Fuel	Fire		\$ 5,000.00	\$ 5,000.00
6700	W	Utility	Phone/Internet	Water	\$ 3,500.00		\$ 3,500.00
	S	Utility	Phone/Internet	Sewer		\$ 1,750.00	\$ 1,750.00
	F	Utility	Phone/Internet	Fire		\$ 4,750.00	\$ 4,750.00
6705	W	Utility	Gas	Water	\$ 2,880.00		\$ 2,880.00
	S	Utility	Gas	Sewer		\$ 1,900.00	\$ 1,900.00

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INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
	F	Utility	Gas	Fire			\$ 8,920.00	\$ 8,920.00
6710	W	Utility	Electric	Facilities	Water	\$ 1,080.00		\$ 1,080.00
	S	Utility	Electric	Facilities	Sewer		\$ 450.00	\$ 450.00
	F	Utility	Electric	Facilities	Fire		\$ 2,090.00	\$ 2,090.00
6715	W	Utility	Electric	Pumping	Water	\$ 30,000.00		\$ 30,000.00
	S	Utility	Electric	Pumping	Sewer		\$ 8,500.00	\$ 8,500.00
6720	W	Utility	Security		Water	\$ 768.00		\$ 768.00
	S	Utility	Security		Sewer		\$ 439.00	\$ 439.00
	F	Utility	Security		Fire		\$ 741.00	\$ 741.00
6800	W	Operations	Routine Maintenance		Water	\$ 4,200.00		\$ 4,200.00
	S	Operations	Routine Maintenance		Sewer		\$ 500.00	\$ 500.00
	F	Operations	Routine Maintenance		Fire		\$ 250.00	\$ 250.00
6805	W	Operations	Repairs		Water	\$ 6,500.00		\$ 6,500.00
	S	Operations	Repairs		Sewer		\$ 500.00	\$ 500.00
6810	W	Operations	Inspecting / Testing		Water	\$ 400.00		\$ 400.00
	S	Operations	Inspecting / Testing		Sewer		\$ 17,000.00	\$ 17,000.00
	F	Operations	Inspecting / Testing		Fire		\$ 2,000.00	\$ 2,000.00
6815	W	Operations	Facilities		Water	\$ 1,200.00		\$ 1,200.00
	S	Operations	Facilities		Sewer		\$ 800.00	\$ 800.00
	F	Operations	Facilities		Fire		\$ 2,500.00	\$ 2,500.00
6820	W	Operations	Tools / Equipment		Water	\$ 1,200.00		\$ 1,200.00
	S	Operations	Tools / Equipment		Sewer		\$ 1,000.00	\$ 1,000.00
	F	Operations	Tools / Equipment		Fire		\$ 2,500.00	\$ 2,500.00
6825	W	Operations	Uniforms		Water	\$ 720.00		\$ 720.00
	S	Operations	Uniforms		Sewer		\$ 480.00	\$ 480.00
	F	Operations	Uniforms		Fire		\$ 3,000.00	\$ 3,000.00
6830	W	Operations	Safety Equipment		Water	\$ 900.00		\$ 900.00
	S	Operations	Safety Equipment		Sewer		\$ 600.00	\$ 600.00
	F	Operations	Safety Equipment		Fire		\$ 2,000.00	\$ 2,000.00
6835	S	Operations	Treatment		Sewer		\$ 200,000.00	\$ 200,000.00
6837	W	Operations	Water Standby/Purchase		Water	\$ 2,323.00		\$ 2,323.00
6840	F	Operations	Medical Supplies		Fire		\$ 3,000.00	\$ 3,000.00
6845	F	Operations	Dispatching		Fire		\$ 5,316.00	\$ 5,316.00
6850	F	Operations	Fire Prevention/Weed Abatement		Fire		\$ 4,000.00	\$ 4,000.00
OPERATING EXPENSE SUBTOTAL					\$ 541,233.45	\$ 502,510.99	\$ 320,213.61	\$ 1,363,958.05

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					\$ -	\$ -	\$ -	\$ -

BUDGET SUMMARY					WATER	SEWER	FIRE	DISTRICT
REVENUE TOTALS					\$ 560,800.00	\$ 556,500.00	\$ 348,500.00	\$ 1,465,800.00

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INCOME/EXPENSE ACCOUNTS	WATER	SEWER	FIRE	DISTRICT
OPERATING EXPENSE TOTAL	\$ (541,233.45)	\$ (502,510.99)	\$ (320,213.61)	\$ (1,363,958.05)
NONOPERATING EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
EXPENSE TOTALS	\$ (541,233.45)	\$ (502,510.99)	\$ (320,213.61)	\$ (1,363,958.05)
NET SURPLUS/(DEFICIT) TOTALS	\$ 19,566.55	\$ 53,989.01	\$ 28,286.39	\$ 101,841.95
NET ASSET ACCOUNT ALLOCATION TOTALS	\$ (19,566.55)	\$ (53,989.01)	\$ (28,286.39)	\$ (101,841.95)
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				\$ -
	S	Replacement	Facilities	Sewer				\$ -
	F	Replacement	Facilities	Fire			\$ 9,000.00	\$ 9,000.00
8010	W	Replacement	Equipment	Water				\$ -
	S	Replacement	Equipment	Sewer				\$ -
	F	Replacement	Equipment	Fire			\$ 44,000.00	\$ 44,000.00
8015	W	Replacement	System	Water	\$ 295,000.00			\$ 295,000.00
	S	Replacement	System	Sewer				\$ -
	F	Replacement	System	Fire				\$ -
8020	W	Capital Improvement		Water				\$ -
	S	Capital Improvement		Sewer		\$ 123,370.00		\$ 123,370.00
	F	Capital Improvement		Fire				\$ -
REPLACEMENT/MASTER PLAN EXPENSES TOTALS					\$ 295,000.00	\$ 123,370.00	\$ 101,528.01	\$ 519,898.01