

## APCWD Approved FY 2020-2021 Budget

INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
OPERATING REVENUES					BUDGET	BUDGET	BUDGET	BUDGET
4000	W	Sales & Fees		Water	\$ 450,000.00			\$ 450,000.00
	S	Sales & Fees		Sewer		\$ 468,000.00		\$ 468,000.00
4010	W	Sales to other Agencies	RS	Water	\$ 47,000.00			\$ 47,000.00
4015	S	Sewer Debt Charge	RS	Sewer		\$ -		\$ -
4020	F	Paid Call from other Agencies		Fire			\$ 5,000.00	\$ 5,000.00
<b>OPERATING REVENUE SUBTOTAL</b>					<b>\$ 497,000.00</b>	<b>\$ 468,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ 970,000.00</b>

NONOPERATING REVENUES					WATER	SEWER	FIRE	DISTRICT
5000	W	Property Taxes		Water				\$ -
	S	Property Taxes		Sewer				\$ -
	F	Property Taxes		Fire			\$ 286,000.00	\$ 286,000.00
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	\$ 3,500.00			\$ 3,500.00
	S	Other	Fees & Charges	Sewer		\$ 5,000.00		\$ 5,000.00
	F	Other	Fees & Charges	Fire			\$ 500.00	\$ 500.00
<b>NONOPERATING REVENUE SUBTOTAL</b>					<b>\$ 56,500.00</b>	<b>\$ 89,000.00</b>	<b>\$ 301,500.00</b>	<b>\$ 447,000.00</b>
<b>REVENUE TOTALS</b>					<b>\$ 553,500.00</b>	<b>\$ 557,000.00</b>	<b>\$ 306,500.00</b>	<b>\$ 1,417,000.00</b>

OPERATING EXPENSES					WATER	SEWER	FIRE	DISTRICT
6000	W	Salaries & Wages	Mgmt	Water	\$ 62,182.20			\$ 62,182.20
	S	Salaries & Wages	Mgmt	Sewer		\$ 33,917.56		\$ 33,917.56
	F	Salaries & Wages	Mgmt	Fire			\$ 56,558.78	\$ 56,558.78
6005	W	Salaries & Wages	Office Reg	Water	\$ 31,509.81			\$ 31,509.81
	S	Salaries & Wages	Office Reg	Sewer		\$ 17,187.17		\$ 17,187.17
	F	Salaries & Wages	Office Reg	Fire			\$ 8,593.59	\$ 8,593.59
6010	W	Salaries & Wages	Office O/T	Water	\$ 681.50			\$ 681.50
	S	Salaries & Wages	Office O/T	Sewer		\$ 371.73		\$ 371.73
	F	Salaries & Wages	Office O/T	Fire			\$ 185.86	\$ 185.86
6015	W	Salaries & Wages	Field Reg	Water	\$ 121,703.83			\$ 121,703.83
	S	Salaries & Wages	Field Reg	Sewer		\$ 65,532.83		\$ 65,532.83
6020	W	Salaries & Wages	Field O/T	Water	\$ 15,524.25			\$ 15,524.25
	S	Salaries & Wages	Field O/T	Sewer		\$ 8,359.21		\$ 8,359.21
6025	F	Salaries & Wages	Coverage	Fire			\$ 30,160.00	\$ 30,160.00

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INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
6030	F	Salaries & Wages	Calls/Drills	Fire			\$ 4,000.00	\$ 4,000.00
6035	W	Payroll Taxes	Social Security	Water	\$ 14,824.41			\$ 14,824.41
	S	Payroll Taxes	Social Security	Sewer		\$ 8,026.55		\$ 8,026.55
	F	Payroll Taxes	Social Security	Fire			\$ 4,177.82	\$ 4,177.82
6040	W	Payroll Taxes	Medicare	Water	\$ 3,467.00			\$ 3,467.00
	S	Payroll Taxes	Medicare	Sewer		\$ 1,877.18		\$ 1,877.18
	F	Payroll Taxes	Medicare	Fire			\$ 977.07	\$ 977.07
6100	W	Benefits	Retirement	Water	\$ 21,402.52			\$ 21,402.52
	S	Benefits	Retirement	Sewer		\$ 11,524.43		\$ 11,524.43
	F	Benefits	Retirement	Fire			\$ 1,975.71	\$ 1,975.71
6105	W	Benefits	Dental Ins.	Water	\$ 4,614.34			\$ 4,614.34
	S	Benefits	Dental Ins.	Sewer		\$ 2,496.98		\$ 2,496.98
	F	Benefits	Dental Ins.	Fire			\$ 481.32	\$ 481.32
6110	W	Benefits	Health Ins. Act.	Water	\$ 58,936.16			\$ 58,936.16
	S	Benefits	Health Ins. Act.	Sewer		\$ 31,887.61		\$ 31,887.61
	F	Benefits	Health Ins. Act.	Fire			\$ 5,957.55	\$ 5,957.55
6115	W	Benefits	Health Ins. Ret.	Water	\$ 22,926.34			\$ 22,926.34
	S	Benefits	Health Ins. Ret.	Sewer		\$ 12,505.28		\$ 12,505.28
	F	Benefits	Health Ins. Ret.	Fire			\$ 6,252.64	\$ 6,252.64
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			\$ 19,627.00	\$ 19,627.00
6120	W	Training		Water	\$ 400.00			\$ 400.00
	S	Training		Sewer		\$ 200.00		\$ 200.00
	F	Training		Fire			\$ 1,250.00	\$ 1,250.00
6200	W	Director Fees		Water	\$ 7,501.82			\$ 7,501.82
	S	Director Fees		Sewer		\$ 4,091.90		\$ 4,091.90
	F	Director Fees		Fire			\$ 2,045.95	\$ 2,045.95
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	\$ 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	\$ 5,000.00			\$ 5,000.00
	S	Prof Svcs	Dues/Membership Fees	Sewer		\$ 2,810.00		\$ 2,810.00
	F	Prof Svcs	Dues/Membership Fees	Fire			\$ 2,000.00	\$ 2,000.00
6325	W	Prof Svcs	Banking Fees / Charges	Water	\$ 5,230.00			\$ 5,230.00

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INCOME/EXPENSE ACCOUNTS				WATER	SEWER	FIRE	DISTRICT
	S	Prof Svcs	Banking Fees / Charges	Sewer		\$ 3,780.00	\$ 3,780.00
	F	Prof Svcs	Banking Fees / Charges	Fire		\$ 990.00	\$ 990.00
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	\$ 5,000.00		\$ 5,000.00
	S	Prof Svcs	Testing / Lab	Sewer		\$ -	\$ -
	F	Prof Svcs	Testing / Lab	Fire		\$ -	\$ -
6340	W	Prof Svcs	Computer / Network	Water	\$ 495.00		\$ 495.00
	S	Prof Svcs	Computer / Network	Sewer		\$ 270.00	\$ 270.00
	F	Prof Svcs	Computer / Network	Fire		\$ 435.00	\$ 435.00
6345	W	Prof Svcs	Misc.	Water	\$ 770.00		\$ 770.00
	S	Prof Svcs	Misc.	Sewer		\$ 420.00	\$ 420.00
	F	Prof Svcs	Misc.	Fire		\$ 2,110.00	\$ 2,110.00
6400	W	Office	Supplies	Water	\$ 825.00		\$ 825.00
	S	Office	Supplies	Sewer		\$ 450.00	\$ 450.00
	F	Office	Supplies	Fire		\$ 675.00	\$ 675.00
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		\$ 750.00	\$ 750.00
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	\$ 15,666.95		\$ 15,666.95
	S	Insurance	Workers' Comp	Sewer		\$ 8,493.21	\$ 8,493.21
	F	Insurance	Workers' Comp	Fire		\$ 9,106.94	\$ 9,106.94
6505	W	Insurance	Property/Liability/Vehicles	Water	\$ 10,784.00		\$ 10,784.00
	S	Insurance	Property/Liability/Vehicles	Sewer		\$ 10,784.00	\$ 10,784.00
	F	Insurance	Property/Liability/Vehicles	Fire		\$ 10,049.00	\$ 10,049.00
6600	W	Vehicle	Maintenance	Water	\$ 3,700.00		\$ 3,700.00
	S	Vehicle	Maintenance	Sewer		\$ 3,700.00	\$ 3,700.00
	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		\$ 2,500.00	\$ 2,500.00
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		\$ 4,000.00	\$ 4,000.00
6705	W	Utility	Gas	Water	\$ 2,410.00		\$ 2,410.00
	S	Utility	Gas	Sewer		\$ 1,860.00	\$ 1,860.00
	F	Utility	Gas	Fire		\$ 7,830.00	\$ 7,830.00

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INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
6710	W	Utility	Electric	Facilities	Water	\$ 660.00		\$ 660.00
	S	Utility	Electric	Facilities	Sewer		\$ 360.00	\$ 360.00
	F	Utility	Electric	Facilities	Fire		\$ 1,380.00	\$ 1,380.00
6715	W	Utility	Electric	Pumping	Water	\$ 20,000.00		\$ 20,000.00
	S	Utility	Electric	Pumping	Sewer		\$ 5,200.00	\$ 5,200.00
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	\$ 5,000.00		\$ 5,000.00
	S	Operations	Repairs		Sewer		\$ 500.00	\$ 500.00
	F	Operations	Repairs		Fire		\$ -	\$ -
6810	W	Operations	Inspecting / Testing		Water	\$ 400.00		\$ 400.00
	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	\$ 1,500.00		\$ 1,500.00
	S	Operations	Tools / Equipment		Sewer		\$ 1,800.00	\$ 1,800.00
	F	Operations	Tools / Equipment		Fire		\$ 2,500.00	\$ 2,500.00
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		\$ 800.00	\$ 800.00
6835	S	Operations	Treatment		Sewer		\$ 180,000.00	\$ 180,000.00
6837	W	Operations	Water Standby/Purchase		Water	\$ 2,010.00		\$ 2,010.00
6840	F	Operations	Medical Supplies		Fire		\$ 2,500.00	\$ 2,500.00
6845	F	Operations	Dispatching		Fire		\$ 5,316.00	\$ 5,316.00
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		\$ -	\$ -
<b>OPERATING EXPENSE SUBTOTAL</b>					<b>\$ 488,421.11</b>	<b>\$ 470,451.64</b>	<b>\$ 222,526.23</b>	<b>\$ 1,181,398.99</b>

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			\$ -
<b>NONOPERATING EXPENSE SUBTOTAL</b>					<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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INCOME/EXPENSE ACCOUNTS		WATER	SEWER	FIRE	DISTRICT
<u>BUDGET SUMMARY</u>		WATER	SEWER	FIRE	DISTRICT
<b>REVENUE TOTALS</b>		\$ 553,500.00	\$ 557,000.00	\$ 306,500.00	\$ 1,417,000.00
<b>OPERATING EXPENSE TOTAL</b>		\$ (488,421.11)	\$ (470,451.64)	\$ (222,526.23)	\$ (1,181,398.99)
<b>NONOPERATING EXPENSE TOTAL</b>		\$ -	\$ -	\$ -	\$ -
<b>EXPENSE TOTALS</b>		\$ (488,421.11)	\$ (470,451.64)	\$ (222,526.23)	\$ (1,181,398.99)
<b>NET SURPLUS/(DEFICIT) TOTALS</b>		\$ 65,078.89	\$ 86,548.36	\$ 83,973.77	\$ 235,601.01
<b>NET ASSET ACCOUNT ALLOCATION TOTALS</b>		\$ (65,078.89)	\$ (86,548.36)	\$ (83,973.77)	\$ (235,601.01)
<b>NET BUDGET</b>		\$ -	\$ -	\$ -	\$ -

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	\$ 4,900.00			\$ 4,900.00
	S	Replacement	Facilities	Sewer		\$ 2,400.00		\$ 2,400.00
	F	Replacement	Facilities	Fire				\$ -
8010	W	Replacement	Equipment	Water	\$ 6,600.00			\$ 6,600.00
	S	Replacement	Equipment	Sewer		\$ 6,600.00		\$ 6,600.00
	F	Replacement	Equipment	Fire			\$ 5,502.00	\$ 5,502.00
8015	W	Replacement	System	Water	\$ 250,206.00			\$ 250,206.00
	S	Replacement	System	Sewer		\$ 4,500.00		\$ 4,500.00
	F	Replacement	System	Fire				\$ -
8020	W	Capital Improvement		Water				\$ -
	S	Capital Improvement		Sewer		\$ 62,480.00		\$ 62,480.00
	F	Capital Improvement		Fire				\$ -
<b>REPLACEMENT/MASTER PLAN EXPENSES TOTALS</b>					<b>\$ 261,706.00</b>	<b>\$ 75,980.00</b>	<b>\$ 54,030.01</b>	<b>\$ 391,716.01</b>