

APCWD Approved FY 2023-2024 Budget

| INCOME/EXPENSE ACCOUNTS | | | | | WATER | SEWER | FIRE | DISTRICT |
|-----------------------------------|---|-------------------------------|----|-------|----------------------|----------------------|---------------------|------------------------|
| <u>OPERATING REVENUES</u> | | | | | BUDGET | BUDGET | BUDGET | BUDGET |
| 4000 | W | Sales & Fees | | Water | \$ 524,000.00 | | | \$ 524,000.00 |
| | S | Sales & Fees | | Sewer | | \$ 532,000.00 | | \$ 532,000.00 |
| 4010 | W | Sales to other Agencies | RS | Water | \$ 65,000.00 | | | \$ 65,000.00 |
| 4020 | F | Paid Call from other Agencies | | Fire | | | \$ 30,000.00 | \$ 30,000.00 |
| OPERATING REVENUE SUBTOTAL | | | | | \$ 589,000.00 | \$ 532,000.00 | \$ 30,000.00 | \$ 1,151,000.00 |

| <u>NONOPERATING REVENUES</u> | | | | | 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 | | | \$ 332,000.00 | \$ 332,000.00 |
| 5005 | W | Standby Charges | | Water | \$ 37,000.00 | | | \$ 37,000.00 |
| | S | Standby Charges | | Sewer | | \$ 75,000.00 | | \$ 75,000.00 |
| 5010 | W | Interest Income | | Water | \$ 3,600.00 | | | \$ 3,600.00 |
| | S | Interest Income | | Sewer | | \$ 2,400.00 | | \$ 2,400.00 |
| | F | Interest Income | | Fire | | | \$ 3,600.00 | \$ 3,600.00 |
| 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 | \$ (500.00) | | | \$ (500.00) |
| | S | Other | Adjustments | Sewer | | \$ 400.00 | | \$ 400.00 |
| | 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 | | | \$ 20,000.00 | \$ 20,000.00 |
| NONOPERATING REVENUE SUBTOTAL | | | | | \$ 61,900.00 | \$ 96,500.00 | \$ 385,600.00 | \$ 544,000.00 |
| REVENUE TOTALS | | | | | \$ 650,900.00 | \$ 628,500.00 | \$ 415,600.00 | \$ 1,695,000.00 |

| <u>OPERATING EXPENSES</u> | | | | | WATER | SEWER | FIRE | DISTRICT |
|---------------------------|---|------------------|------------|-------|---------------|--------------|--------------|---------------|
| 6000 | W | Salaries & Wages | Mgmt | Water | \$ 80,777.64 | | | \$ 80,777.64 |
| | S | Salaries & Wages | Mgmt | Sewer | | \$ 33,657.35 | | \$ 33,657.35 |
| | F | Salaries & Wages | Mgmt | Fire | | | \$ 64,845.79 | \$ 64,845.79 |
| 6005 | W | Salaries & Wages | Office Reg | Water | \$ 49,660.88 | | | \$ 49,660.88 |
| | S | Salaries & Wages | Office Reg | Sewer | | \$ 20,692.04 | | \$ 20,692.04 |
| | F | Salaries & Wages | Office Reg | Fire | | | \$ 12,415.22 | \$ 12,415.22 |
| 6010 | W | Salaries & Wages | Office O/T | Water | \$ 858.76 | | | \$ 858.76 |
| | S | Salaries & Wages | Office O/T | Sewer | | \$ 357.82 | | \$ 357.82 |
| | F | Salaries & Wages | Office O/T | Fire | | | \$ 214.69 | \$ 214.69 |
| 6015 | W | Salaries & Wages | Field Reg | Water | \$ 109,811.04 | | | \$ 109,811.04 |
| | S | Salaries & Wages | Field Reg | Sewer | | \$ 73,207.36 | | \$ 73,207.36 |
| 6020 | W | Salaries & Wages | Field O/T | Water | \$ 12,290.22 | | | \$ 12,290.22 |
| | S | Salaries & Wages | Field O/T | Sewer | | \$ 8,193.48 | | \$ 8,193.48 |
| 6025 | F | Salaries & Wages | Coverage | Fire | | | \$ 93,080.00 | \$ 93,080.00 |

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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 | \$ 20,066.69 | | \$ 20,066.69 |
| | S | Payroll Taxes | Social Security/Medicare | Sewer | | \$ 10,696.31 | \$ 10,696.31 |
| | F | Payroll Taxes | Social Security/Medicare | Fire | | \$ 6,097.32 | \$ 6,097.32 |
| 6100 | W | Benefits | Retirement | Water | \$ 19,516.44 | | \$ 19,516.44 |
| | S | Benefits | Retirement | Sewer | | \$ 13,010.96 | \$ 13,010.96 |
| | F | Benefits | Retirement | Fire | | \$ 30,748.42 | \$ 30,748.42 |
| 6105 | W | Benefits | Dental Ins. | Water | \$ 4,289.33 | | \$ 4,289.33 |
| | S | Benefits | Dental Ins. | Sewer | | \$ 2,328.43 | \$ 2,328.43 |
| | F | Benefits | Dental Ins. | Fire | | \$ 531.13 | \$ 531.13 |
| 6110 | W | Benefits | Health Ins. Act. | Water | \$ 52,806.06 | | \$ 52,806.06 |
| | S | Benefits | Health Ins. Act. | Sewer | | \$ 29,642.80 | \$ 29,642.80 |
| | F | Benefits | Health Ins. Act. | Fire | | \$ 5,561.24 | \$ 5,561.24 |
| 6115 | W | Benefits | Health Ins. Ret. | Water | \$ 35,907.69 | | \$ 35,907.69 |
| | S | Benefits | Health Ins. Ret. | Sewer | | \$ 14,961.54 | \$ 14,961.54 |
| | F | Benefits | Health Ins. Ret. | Fire | | \$ 8,976.92 | \$ 8,976.92 |
| 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 | | \$ 5,000.00 | \$ 5,000.00 |
| 6200 | W | Director Fees | | Water | \$ 8,911.14 | | \$ 8,911.14 |
| | S | Director Fees | | Sewer | | \$ 3,712.98 | \$ 3,712.98 |
| | F | Director Fees | | Fire | | \$ 2,227.79 | \$ 2,227.79 |
| 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 | | \$ 3,480.00 | \$ 3,480.00 |

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| INCOME/EXPENSE ACCOUNTS | | | | WATER | SEWER | FIRE | DISTRICT |
|-------------------------|---|-----------|-----------------------------|-------|--------------|--------------|--------------|
| 6325 | W | Prof Svcs | Banking Fees / Charges | Water | \$ 5,920.00 | | \$ 5,920.00 |
| | 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 | | \$ 4,645.00 | \$ 4,645.00 |
| 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 | | \$ 55.00 | \$ 55.00 |
| 6415 | W | Office | Software / Computer | Water | \$ 240.00 | | \$ 240.00 |
| | S | Office | Software / Computer | Sewer | | \$ 100.00 | \$ 100.00 |
| | F | Office | Software / Computer | Fire | | \$ 560.00 | \$ 560.00 |
| 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 | \$ 18,122.92 | | \$ 18,122.92 |
| | S | Insurance | Workers' Comp | Sewer | | \$ 10,513.79 | \$ 10,513.79 |
| | F | Insurance | Workers' Comp | Fire | | \$ 15,447.52 | \$ 15,447.52 |
| 6505 | W | Insurance | Property/Liability/Vehicles | Water | \$ 24,600.00 | | \$ 24,600.00 |
| | S | Insurance | Property/Liability/Vehicles | Sewer | | \$ 16,400.00 | \$ 16,400.00 |
| | F | Insurance | Property/Liability/Vehicles | Fire | | \$ 19,965.00 | \$ 19,965.00 |
| 6600 | W | Vehicle | Maintenance | Water | \$ 3,300.00 | | \$ 3,300.00 |
| | S | Vehicle | Maintenance | Sewer | | \$ 2,200.00 | \$ 2,200.00 |
| | F | Vehicle | Maintenance | Fire | | \$ 14,600.00 | \$ 14,600.00 |
| 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 | | \$ 6,500.00 | \$ 6,500.00 |
| 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 | | \$ 2,750.00 | \$ 2,750.00 |

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| INCOME/EXPENSE ACCOUNTS | | | | WATER | SEWER | FIRE | DISTRICT | |
|-----------------------------------|---|------------|--------------------------------|------------|----------------------|----------------------|----------------------|------------------------|
| 6705 | W | Utility | Gas | Water | \$ 2,880.00 | | \$ 2,880.00 | |
| | S | Utility | Gas | Sewer | | \$ 1,900.00 | \$ 1,900.00 | |
| | F | Utility | Gas | Fire | | \$ 7,500.00 | \$ 7,500.00 | |
| 6710 | W | Utility | Electric | Facilities | \$ 1,080.00 | | \$ 1,080.00 | |
| | S | Utility | Electric | Facilities | | \$ 450.00 | \$ 450.00 | |
| | F | Utility | Electric | Facilities | | \$ 4,970.00 | \$ 4,970.00 | |
| 6715 | W | Utility | Electric | Pumping | \$ 30,000.00 | | \$ 30,000.00 | |
| | S | Utility | Electric | Pumping | | \$ 8,500.00 | \$ 8,500.00 | |
| 6720 | W | Utility | Security | | \$ 768.00 | | \$ 768.00 | |
| | S | Utility | Security | | | \$ 439.00 | \$ 439.00 | |
| | F | Utility | Security | | | \$ 741.00 | \$ 741.00 | |
| 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 | \$ 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 | | \$ 6,000.00 | \$ 6,000.00 | |
| 6815 | W | Operations | Facilities | Water | \$ 1,000.00 | | \$ 1,000.00 | |
| | S | Operations | Facilities | Sewer | | \$ 600.00 | \$ 600.00 | |
| | F | Operations | Facilities | Fire | | \$ 2,500.00 | \$ 2,500.00 | |
| 6820 | W | Operations | Tools / Equipment | Water | \$ 2,000.00 | | \$ 2,000.00 | |
| | S | Operations | Tools / Equipment | Sewer | | \$ 1,400.00 | \$ 1,400.00 | |
| | 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 | | \$ 4,800.00 | \$ 4,800.00 | |
| 6830 | W | Operations | Safety Equipment | Water | \$ 900.00 | | \$ 900.00 | |
| | S | Operations | Safety Equipment | Sewer | | \$ 600.00 | \$ 600.00 | |
| | F | Operations | Safety Equipment | Fire | | \$ 12,000.00 | \$ 12,000.00 | |
| 6835 | S | Operations | Treatment | Sewer | | \$ 235,000.00 | \$ 235,000.00 | |
| 6837 | W | Operations | Water Standby/Purchase | Water | \$ 2,463.00 | | \$ 2,463.00 | |
| 6840 | F | Operations | Medical Supplies | Fire | | \$ 3,000.00 | \$ 3,000.00 | |
| 6845 | F | Operations | Dispatching | Fire | | \$ 8,050.00 | \$ 8,050.00 | |
| 6850 | F | Operations | Fire Prevention/Weed Abatement | Fire | | \$ 4,300.00 | \$ 4,300.00 | |
| OPERATING EXPENSE SUBTOTAL | | | | | \$ 569,669.83 | \$ 553,583.85 | \$ 377,567.03 | \$ 1,500,820.70 |

| 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 |
|--|-----------------|-----------------|-----------------|-------------------|
| BUDGET SUMMARY | WATER | SEWER | FIRE | DISTRICT |
| REVENUE TOTALS | \$ 650,900.00 | \$ 628,500.00 | \$ 415,600.00 | \$ 1,695,000.00 |
| OPERATING EXPENSE TOTAL | \$ (569,669.83) | \$ (553,583.85) | \$ (377,567.03) | \$ (1,500,820.70) |
| NONOPERATING EXPENSE TOTAL | \$ - | \$ - | \$ - | \$ - |
| EXPENSE TOTALS | \$ (569,669.83) | \$ (553,583.85) | \$ (377,567.03) | \$ (1,500,820.70) |
| NET SURPLUS/(DEFICIT) TOTALS | \$ 81,230.17 | \$ 74,916.15 | \$ 38,032.97 | \$ 194,179.30 |
| NET ASSET ACCOUNT ALLOCATION TOTALS | \$ (81,230.17) | \$ (74,916.15) | \$ (38,032.97) | \$ (194,179.30) |
| NET BUDGET | \$ - | \$ - | \$ - | \$ - |

| REPLACEMENT/MASTER PLAN EXPENSES | | | | | WATER | SEWER | FIRE | DISTRICT |
|--|---|---------------------|------------|-------|----------------------|----------------------|----------------------|----------------------|
| 8000 | W | Replacement | Vehicles | Water | | | | \$ - |
| | S | Replacement | Vehicles | Sewer | | | | \$ - |
| | F | Replacement | Vehicles | Fire | | | \$ 63,528.01 | \$ 63,528.01 |
| 8005 | W | Replacement | Facilities | Water | \$ 3,200.00 | | | \$ 3,200.00 |
| | S | Replacement | Facilities | Sewer | | | | \$ - |
| | F | Replacement | Facilities | Fire | | | \$ 17,500.00 | \$ 17,500.00 |
| 8010 | W | Replacement | Equipment | Water | \$ 20,940.05 | | | \$ 20,940.05 |
| | S | Replacement | Equipment | Sewer | | \$ 59,143.23 | | \$ 59,143.23 |
| | F | Replacement | Equipment | Fire | | | \$ 35,000.00 | \$ 35,000.00 |
| 8015 | W | Replacement | System | Water | \$ 438,500.00 | | | \$ 438,500.00 |
| | 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 | | | | | \$ 462,640.05 | \$ 182,513.23 | \$ 116,028.01 | \$ 761,181.29 |