

# APCWD Board Approved FY 2016-2017 Budget

UNRESTRICTED NET ASSET ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
3100	W	Unrestricted Replacement	Vehicles	Water	\$ 66,362.36			\$ 66,362.36
	S	Unrestricted Replacement	Vehicles	Sewer		\$ -		\$ -
	F	Unrestricted Replacement	Vehicles	Fire			\$ 83,429.79	\$ 83,429.79
3110	W	Unrestricted Replacement	Facilities	Water	\$ 1,932.45			\$ 1,932.45
	S	Unrestricted Replacement	Facilities	Sewer		\$ 6.76		\$ 6.76
	F	Unrestricted Replacement	Facilities	Fire			\$ -	\$ -
3115	W	Unrestricted Replacement	Equipment	Water	\$ 3,479.23			\$ 3,479.23
	S	Unrestricted Replacement	Equipment	Sewer		\$ 8,226.66		\$ 8,226.66
	F	Unrestricted Replacement	Equipment	Fire			\$ 12,107.72	\$ 12,107.72
3120	W	Unrestricted Replacement	System	Water	\$ 309,414.77			\$ 309,414.77
	S	Unrestricted Replacement	System	Sewer		\$ (678.89)		\$ (678.89)
	F	Unrestricted Replacement	System	Fire			\$ -	\$ -
3125	W	Unrestricted Reserve		Water	\$ 163,000.00			\$ 163,000.00
	S	Unrestricted Reserve		Sewer		\$ 32,000.00		\$ 32,000.00
	F	Unrestricted Reserve		Fire			\$ 15,000.00	\$ 15,000.00
3130	W	Unrestricted General Fund		Water	\$ 28,287.06			\$ 28,287.06
	S	Unrestricted General Fund		Sewer		\$ -		\$ -
	F	Unrestricted General Fund		Fire			\$ -	\$ -
3135	W	Unrestricted Unfunded Liabilities		Water	\$ 67,926.81			\$ 67,926.81
	S	Unrestricted Unfunded Liabilities		Sewer		\$ -		\$ -
	F	Unrestricted Unfunded Liabilities		Fire			\$ 11,987.08	\$ 11,987.08
3140	W	Unrestricted Capital Improvement		Water	\$ -			\$ -
	S	Unrestricted Capital Improvement		Sewer		\$ 11,594.64		\$ 11,594.64
	F	Unrestricted Capital Improvement		Fire			\$ -	\$ -

<b>UNRESTRICTED TOTALS</b>					<b>\$ 640,402.68</b>	<b>\$ 51,149.17</b>	<b>\$ 122,524.59</b>	<b>\$ 814,076.44</b>
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INCOME/EXPENSE ACCOUNTS					WATER BUDGET	SEWER BUDGET	FIRE BUDGET	DISTRICT BUDGET
<b>OPERATING REVENUES</b>								
4000	W	Sales & Fees		Water	\$ 371,300.00			\$ 371,300.00
	S	Sales & Fees		Sewer		\$ 420,300.00		\$ 420,300.00
4010	W	Sales to other Agencies	RS	Water	\$ 46,800.00			\$ 46,800.00
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>\$ 418,100.00</b>	<b>\$ 420,300.00</b>	<b>\$ 5,000.00</b>	<b>\$ 843,400.00</b>
<b>NONOPERATING REVENUES</b>								
5000	W	Property Taxes		Water				\$ -
	S	Property Taxes		Sewer				\$ -
	F	Property Taxes		Fire			\$ 212,000.00	\$ 212,000.00
5005	W	Standby Charges		Water	\$ 46,000.00			\$ 46,000.00
	S	Standby Charges		Sewer		\$ 75,000.00		\$ 75,000.00
5010	W	Interest Income		Water	\$ 2,000.00			\$ 2,000.00
	S	Interest Income		Sewer		\$ 1,000.00		\$ 1,000.00
	F	Interest Income		Fire			\$ 500.00	\$ 500.00
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			\$ 10,500.00	\$ 10,500.00
5025	W	Gain on Disposal of Fixed Assets		Water	\$ 2,000.00			\$ 2,000.00

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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	\$ (600.00)			\$ (600.00)
	S	Other	Adjustments	Sewer		\$ (600.00)		\$ (600.00)
	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
<b>NONOPERATING REVENUE SUBTOTAL</b>					<b>\$ 60,300.00</b>	<b>\$ 86,300.00</b>	<b>\$ 223,500.00</b>	<b>\$ 370,100.00</b>
<b>REVENUE TOTALS</b>					<b>\$ 478,400.00</b>	<b>\$ 506,600.00</b>	<b>\$ 228,500.00</b>	<b>\$ 1,213,500.00</b>
<b>OPERATING EXPENSES</b>								
6000	W	Salaries & Wages	Mgmt	Water	\$ 49,525.95			\$ 49,525.95
	S	Salaries & Wages	Mgmt	Sewer		\$ 27,014.15		\$ 27,014.15
	F	Salaries & Wages	Mgmt	Fire			\$ 38,799.85	\$ 38,799.85
6005	W	Salaries & Wages	Office Reg	Water	\$ 22,057.74			\$ 22,057.74
	S	Salaries & Wages	Office Reg	Sewer		\$ 12,031.49		\$ 12,031.49
	F	Salaries & Wages	Office Reg	Fire			\$ 6,015.75	\$ 6,015.75
6010	W	Salaries & Wages	Office O/T	Water	\$ 572.48			\$ 572.48
	S	Salaries & Wages	Office O/T	Sewer		\$ 312.26		\$ 312.26
	F	Salaries & Wages	Office O/T	Fire			\$ 156.13	\$ 156.13
6015	W	Salaries & Wages	Field Reg	Water	\$ 106,201.73			\$ 106,201.73
	S	Salaries & Wages	Field Reg	Sewer		\$ 57,185.55		\$ 57,185.55
6020	W	Salaries & Wages	Field O/T	Water	\$ 13,246.60			\$ 13,246.60
	S	Salaries & Wages	Field O/T	Sewer		\$ 7,132.79		\$ 7,132.79
6025	F	Salaries & Wages	Coverage	Fire			\$ 15,000.00	\$ 15,000.00
6030	F	Salaries & Wages	Calls/Drills	Fire			\$ 3,000.00	\$ 3,000.00
6035	W	Payroll Taxes	Social Security	Water	\$ 10,936.72			\$ 10,936.72
	S	Payroll Taxes	Social Security	Sewer		\$ 5,913.70		\$ 5,913.70
	F	Payroll Taxes	Social Security	Fire			\$ 2,531.13	\$ 2,531.13
6040	W	Payroll Taxes	Medicare	Water	\$ 2,877.62			\$ 2,877.62
	S	Payroll Taxes	Medicare	Sewer		\$ 1,557.50		\$ 1,557.50
	F	Payroll Taxes	Medicare	Fire			\$ 679.19	\$ 679.19
6100	W	Benefits	Retirement	Water	\$ 13,303.59			\$ 13,303.59
	S	Benefits	Retirement	Sewer		\$ 7,194.76		\$ 7,194.76
	F	Benefits	Retirement	Fire			\$ 1,220.18	\$ 1,220.18
6105	W	Benefits	Dental Ins.	Water	\$ 3,252.89			\$ 3,252.89
	S	Benefits	Dental Ins.	Sewer		\$ 1,760.28		\$ 1,760.28
	F	Benefits	Dental Ins.	Fire			\$ 340.27	\$ 340.27
6110	W	Benefits	Health Ins. Act.	Water	\$ 26,024.87			\$ 26,024.87
	S	Benefits	Health Ins. Act.	Sewer		\$ 14,073.10		\$ 14,073.10
	F	Benefits	Health Ins. Act.	Fire			\$ 2,328.75	\$ 2,328.75
6115	W	Benefits	Health Ins. Ret.	Water	\$ 23,229.57			\$ 23,229.57
	S	Benefits	Health Ins. Ret.	Sewer		\$ 12,670.67		\$ 12,670.67
	F	Benefits	Health Ins. Ret.	Fire			\$ 6,335.34	\$ 6,335.34
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	\$ 1,000.00			\$ 1,000.00
	S	Training		Sewer		\$ 400.00		\$ 400.00
	F	Training		Fire			\$ 4,000.00	\$ 4,000.00
6200	W	Director Fees		Water	\$ 6,852.04			\$ 6,852.04
	S	Director Fees		Sewer		\$ 3,737.48		\$ 3,737.48
	F	Director Fees		Fire			\$ 1,868.74	\$ 1,868.74
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	\$ 1,650.00			\$ 1,650.00
	S	Prof Svcs	Accounting	Sewer		\$ 900.00		\$ 900.00
	F	Prof Svcs	Accounting	Fire			\$ 450.00	\$ 450.00
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	\$ 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	\$ 4,540.00			\$ 4,540.00
	S	Prof Svcs	Dues/Membership Fees	Sewer		\$ 1,640.00		\$ 1,640.00
	F	Prof Svcs	Dues/Membership Fees	Fire			\$ 2,020.00	\$ 2,020.00
6325	W	Prof Svcs	Banking Fees / Charges	Water	\$ 3,250.00			\$ 3,250.00
	S	Prof Svcs	Banking Fees / Charges	Sewer		\$ 2,700.00		\$ 2,700.00
	F	Prof Svcs	Banking Fees / Charges	Fire			\$ 450.00	\$ 450.00
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	\$ 11,000.00			\$ 11,000.00
	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			\$ 650.00	\$ 650.00
6345	W	Prof Svcs	Misc.	Water	\$ 330.00			\$ 330.00
	S	Prof Svcs	Misc.	Sewer		\$ 180.00		\$ 180.00
	F	Prof Svcs	Misc.	Fire			\$ 1,740.00	\$ 1,740.00
6400	W	Office	Supplies	Water	\$ 1,540.00			\$ 1,540.00
	S	Office	Supplies	Sewer		\$ 840.00		\$ 840.00
	F	Office	Supplies	Fire			\$ 820.00	\$ 820.00

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INCOME/EXPENSE ACCOUNTS					WATER BUDGET	SEWER BUDGET	FIRE BUDGET	DISTRICT BUDGET
6405	W	Office	Printing	Water	\$ 1,375.00			\$ 1,375.00
	S	Office	Printing	Sewer		\$ 750.00		\$ 750.00
	F	Office	Printing	Fire			\$ 475.00	\$ 475.00
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	\$ 220.00			\$ 220.00
	S	Office	Misc.	Sewer		\$ 120.00		\$ 120.00
	F	Office	Misc.	Fire			\$ 60.00	\$ 60.00
6500	W	Insurance	Workers' Comp	Water	\$ 9,734.31			\$ 9,734.31
	S	Insurance	Workers' Comp	Sewer		\$ 5,262.43		\$ 5,262.43
	F	Insurance	Workers' Comp	Fire			\$ 5,496.42	\$ 5,496.42
6505	W	Insurance	Property/Liability/Vehicles	Water	\$ 8,750.00			\$ 8,750.00
	S	Insurance	Property/Liability/Vehicles	Sewer		\$ 8,750.00		\$ 8,750.00
	F	Insurance	Property/Liability/Vehicles	Fire			\$ 9,600.00	\$ 9,600.00
6600	W	Vehicle	Maintenance	Water	\$ 4,500.00			\$ 4,500.00
	S	Vehicle	Maintenance	Sewer		\$ 4,500.00		\$ 4,500.00
	F	Vehicle	Maintenance	Fire			\$ 3,000.00	\$ 3,000.00
6605	W	Vehicle	Fuel	Water	\$ 4,600.00			\$ 4,600.00
	S	Vehicle	Fuel	Sewer		\$ 4,600.00		\$ 4,600.00
	F	Vehicle	Fuel	Fire			\$ 1,200.00	\$ 1,200.00
6700	W	Utility	Phone/Internet	Water	\$ 2,500.00			\$ 2,500.00
	S	Utility	Phone/Internet	Sewer		\$ 1,700.00		\$ 1,700.00
	F	Utility	Phone/Internet	Fire			\$ 4,000.00	\$ 4,000.00
6705	W	Utility	Gas	Water	\$ 1,860.00			\$ 1,860.00
	S	Utility	Gas	Sewer		\$ 1,560.00		\$ 1,560.00
	F	Utility	Gas	Fire			\$ 2,980.00	\$ 2,980.00
6710	W	Utility	Electric Facilities	Water	\$ 770.00			\$ 770.00
	S	Utility	Electric Facilities	Sewer		\$ 420.00		\$ 420.00
	F	Utility	Electric Facilities	Fire			\$ 1,810.00	\$ 1,810.00
6715	W	Utility	Electric Pumping	Water	\$ 28,000.00			\$ 28,000.00
	S	Utility	Electric Pumping	Sewer		\$ 3,800.00		\$ 3,800.00
6720	W	Utility	Security	Water	\$ 446.00			\$ 446.00
	S	Utility	Security	Sewer		\$ 336.00		\$ 336.00
	F	Utility	Security	Fire			\$ 474.00	\$ 474.00
6800	W	Operations	Routine Maintenance	Water	\$ 3,500.00			\$ 3,500.00
	S	Operations	Routine Maintenance	Sewer		\$ 800.00		\$ 800.00
	F	Operations	Routine Maintenance	Fire			\$ 2,000.00	\$ 2,000.00
6805	W	Operations	Repairs	Water	\$ 10,000.00			\$ 10,000.00
	S	Operations	Repairs	Sewer		\$ 1,800.00		\$ 1,800.00

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INCOME/EXPENSE ACCOUNTS					WATER BUDGET	SEWER BUDGET	FIRE BUDGET	DISTRICT BUDGET
	F	Operations	Repairs	Fire				\$ -
6810	W	Operations	Inspecting / Testing	Water	\$ 1,000.00			\$ 1,000.00
	S	Operations	Inspecting / Testing	Sewer		\$ 16,000.00		\$ 16,000.00
	F	Operations	Inspecting / Testing	Fire			\$ 5,500.00	\$ 5,500.00
6815	W	Operations	Facilities	Water	\$ 1,000.00			\$ 1,000.00
	S	Operations	Facilities	Sewer		\$ 800.00		\$ 800.00
	F	Operations	Facilities	Fire			\$ 4,500.00	\$ 4,500.00
6820	W	Operations	Tools / Equipment	Water	\$ 3,000.00			\$ 3,000.00
	S	Operations	Tools / Equipment	Sewer		\$ 2,400.00		\$ 2,400.00
	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			\$ 1,500.00	\$ 1,500.00
6830	W	Operations	Safety Equipment	Water	\$ 900.00			\$ 900.00
	S	Operations	Safety Equipment	Sewer		\$ 900.00		\$ 900.00
	F	Operations	Safety Equipment	Fire			\$ 1,500.00	\$ 1,500.00
6835	S	Operations	Treatment	Sewer		\$ 140,000.00		\$ 140,000.00
6837	W	Operations	Water Standby/Purchase	Water	\$ 695.00			\$ 695.00
6840	F	Operations	Medical Supplies	Fire			\$ 1,500.00	\$ 1,500.00
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		\$ -		\$ -
			<b>OPERATING EXPENSE SUBTOTAL</b>		<b>\$ 413,914.10</b>	<b>\$ 375,126.15</b>	<b>\$ 160,585.74</b>	<b>\$ 949,625.99</b>

## 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				\$ -

<b>REVENUE TOTALS</b>					<b>\$ 478,400.00</b>	<b>\$ 506,600.00</b>	<b>\$ 228,500.00</b>	<b>\$ 1,213,500.00</b>
<b>OPERATING EXPENSE TOTAL</b>					<b>\$ (413,914.10)</b>	<b>\$ (375,126.15)</b>	<b>\$ (160,585.74)</b>	<b>\$ (949,625.99)</b>
<b>NONOPERATING EXPENSE TOTAL</b>					<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENSE TOTALS</b>					<b>\$ (413,914.10)</b>	<b>\$ (375,126.15)</b>	<b>\$ (160,585.74)</b>	<b>\$ (949,625.99)</b>
<b>NET SURPLUS/(DEFICIT) TOTALS</b>					<b>\$ 64,485.90</b>	<b>\$ 131,473.85</b>	<b>\$ 67,914.26</b>	<b>\$ 263,874.01</b>
<b>NET ASSET ACCOUNT WITHDRAWAL/(CONTRIBUTION)TOTALS</b>					<b>\$ (64,485.90)</b>	<b>\$ (131,473.85)</b>	<b>\$ (67,914.26)</b>	<b>\$ (263,874.01)</b>
<b>NET BUDGET</b>					<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## REPLACEMENT/MASTER PLAN EXPENSES

					WATER	SEWER	FIRE	DISTRICT
8000	W	Replacement	Vehicles	Water	\$ -			\$ -
	S	Replacement	Vehicles	Sewer		\$ -		\$ -

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INCOME/EXPENSE ACCOUNTS					WATER BUDGET	SEWER BUDGET	FIRE BUDGET	DISTRICT BUDGET
	F	Replacement	Vehicles	Fire			\$ 53,528.00	\$ 53,528.00
8005	W	Replacement	Facilities	Water	\$ 2,500.00			\$ 2,500.00
	S	Replacement	Facilities	Sewer		\$ -		\$ -
	F	Replacement	Facilities	Fire			\$ -	\$ -
8010	W	Replacement	Equipment	Water				\$ -
	S	Replacement	Equipment	Sewer		\$ -		\$ -
	F	Replacement	Equipment	Fire			\$ 4,811.00	\$ 4,811.00
8015	W	Replacement	System	Water	\$ 197,482.00			\$ 197,482.00
	S	Replacement	System	Sewer		\$ 2,000.00		\$ 2,000.00
	F	Replacement	System	Fire			\$ -	\$ -
8020	W	Capital Improvement		Water	\$ -			\$ -
	S	Capital Improvement		Sewer		\$ 36,400.00		\$ 36,400.00
	F	Capital Improvement		Fire			\$ -	\$ -
		<b>REPLACEMENT/MASTER PLAN EXPENSES SUBTOTAL</b>			<b>\$ 199,982.00</b>	<b>\$ 38,400.00</b>	<b>\$ 58,339.00</b>	<b>\$ 296,721.00</b>