

APCWD Approved FY 2018-2019 Budget

INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
OPERATING REVENUES					BUDGET	BUDGET	BUDGET	BUDGET
4000	W	Sales & Fees		Water	\$ 431,000.00			\$ 431,000.00
	S	Sales & Fees		Sewer		\$ 451,000.00		\$ 451,000.00
4010	W	Sales to other Agencies	RS	Water	\$ 65,000.00			\$ 65,000.00
4015	S	Sewer Debt Charge	RS	Sewer		\$ -		\$ -
4020	F	Paid Call from other Agencies		Fire			\$ 5,000.00	\$ 5,000.00
OPERATING REVENUE SUBTOTAL					\$ 496,000.00	\$ 451,000.00	\$ 5,000.00	\$ 952,000.00

NONOPERATING REVENUES					WATER	SEWER	FIRE	DISTRICT
5000	W	Property Taxes		Water				\$ -
	S	Property Taxes		Sewer				\$ -
	F	Property Taxes		Fire			\$ 238,000.00	\$ 238,000.00
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	\$ 3,800.00			\$ 3,800.00
	S	Interest Income		Sewer		\$ 2,400.00		\$ 2,400.00
	F	Interest Income		Fire			\$ 950.00	\$ 950.00
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	\$ (750.00)			\$ (750.00)
	S	Other	Adjustments	Sewer		\$ (750.00)		\$ (750.00)
	F	Other	Adjustments	Fire			\$ -	\$ -
5035	W	Other	Fees & Charges	Water	\$ 5,200.00			\$ 5,200.00
	S	Other	Fees & Charges	Sewer		\$ 5,200.00		\$ 5,200.00
	F	Other	Fees & Charges	Fire			\$ 500.00	\$ 500.00
NONOPERATING REVENUE SUBTOTAL					\$ 50,750.00	\$ 85,350.00	\$ 251,450.00	\$ 387,550.00
REVENUE TOTALS					\$ 546,750.00	\$ 536,350.00	\$ 256,450.00	\$ 1,339,550.00

OPERATING EXPENSES					WATER	SEWER	FIRE	DISTRICT
6000	W	Salaries & Wages	Mgmt	Water	\$ 56,910.93			\$ 56,910.93
	S	Salaries & Wages	Mgmt	Sewer		\$ 31,042.33		\$ 31,042.33
	F	Salaries & Wages	Mgmt	Fire			\$ 45,508.57	\$ 45,508.57
6005	W	Salaries & Wages	Office Reg	Water	\$ 28,954.69			\$ 28,954.69
	S	Salaries & Wages	Office Reg	Sewer		\$ 15,793.46		\$ 15,793.46
	F	Salaries & Wages	Office Reg	Fire			\$ 7,896.73	\$ 7,896.73
6010	W	Salaries & Wages	Office O/T	Water	\$ 626.42			\$ 626.42
	S	Salaries & Wages	Office O/T	Sewer		\$ 341.69		\$ 341.69
	F	Salaries & Wages	Office O/T	Fire			\$ 170.84	\$ 170.84
6015	W	Salaries & Wages	Field Reg	Water	\$ 114,983.56			\$ 114,983.56
	S	Salaries & Wages	Field Reg	Sewer		\$ 61,914.22		\$ 61,914.22
6020	W	Salaries & Wages	Field O/T	Water	\$ 15,756.47			\$ 15,756.47
	S	Salaries & Wages	Field O/T	Sewer		\$ 8,484.25		\$ 8,484.25
6025	F	Salaries & Wages	Coverage	Fire			\$ 24,440.00	\$ 24,440.00

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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	\$ 13,909.80			\$ 13,909.80
	S	Payroll Taxes	Social Security	Sewer		\$ 7,530.48		\$ 7,530.48
	F	Payroll Taxes	Social Security	Fire			\$ 3,442.10	\$ 3,442.10
6040	W	Payroll Taxes	Medicare	Water	\$ 3,253.10			\$ 3,253.10
	S	Payroll Taxes	Medicare	Sewer		\$ 1,761.16		\$ 1,761.16
	F	Payroll Taxes	Medicare	Fire			\$ 805.01	\$ 805.01
6100	W	Benefits	Retirement	Water	\$ 16,083.65			\$ 16,083.65
	S	Benefits	Retirement	Sewer		\$ 8,660.43		\$ 8,660.43
	F	Benefits	Retirement	Fire			\$ 1,602.25	\$ 1,602.25
6105	W	Benefits	Dental Ins.	Water	\$ 3,991.49			\$ 3,991.49
	S	Benefits	Dental Ins.	Sewer		\$ 2,160.67		\$ 2,160.67
	F	Benefits	Dental Ins.	Fire			\$ 444.96	\$ 444.96
6110	W	Benefits	Health Ins. Act.	Water	\$ 51,572.46			\$ 51,572.46
	S	Benefits	Health Ins. Act.	Sewer		\$ 27,907.29		\$ 27,907.29
	F	Benefits	Health Ins. Act.	Fire			\$ 5,362.67	\$ 5,362.67
6115	W	Benefits	Health Ins. Ret.	Water	\$ 22,506.51			\$ 22,506.51
	S	Benefits	Health Ins. Ret.	Sewer		\$ 12,276.28		\$ 12,276.28
	F	Benefits	Health Ins. Ret.	Fire			\$ 6,138.14	\$ 6,138.14
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			\$ 11,710.00	\$ 11,710.00
6120	W	Training		Water	\$ 700.00			\$ 700.00
	S	Training		Sewer		\$ 200.00		\$ 200.00
	F	Training		Fire			\$ 3,000.00	\$ 3,000.00
6200	W	Director Fees		Water	\$ 7,119.47			\$ 7,119.47
	S	Director Fees		Sewer		\$ 3,883.35		\$ 3,883.35
	F	Director Fees		Fire			\$ 1,941.67	\$ 1,941.67
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	\$ 132.00			\$ 132.00
	S	Board Misc.		Sewer		\$ 72.00		\$ 72.00
	F	Board Misc.		Fire			\$ 36.00	\$ 36.00
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	\$ 660.00			\$ 660.00
	S	Prof Svcs	Accounting	Sewer		\$ 360.00		\$ 360.00
	F	Prof Svcs	Accounting	Fire			\$ 180.00	\$ 180.00
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	\$ 8,160.00			\$ 8,160.00
	S	Prof Svcs	Audit	Sewer		\$ 7,920.00		\$ 7,920.00
	F	Prof Svcs	Audit	Fire			\$ 7,920.00	\$ 7,920.00
6320	W	Prof Svcs	Dues/Membership Fees	Water	\$ 3,940.00			\$ 3,940.00
	S	Prof Svcs	Dues/Membership Fees	Sewer		\$ 1,840.00		\$ 1,840.00
	F	Prof Svcs	Dues/Membership Fees	Fire			\$ 1,720.00	\$ 1,720.00
6325	W	Prof Svcs	Banking Fees / Charges	Water	\$ 4,460.00			\$ 4,460.00

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INCOME/EXPENSE ACCOUNTS				WATER	SEWER	FIRE	DISTRICT
	S	Prof Svcs	Banking Fees / Charges	Sewer		\$ 3,360.00	\$ 3,360.00
	F	Prof Svcs	Banking Fees / Charges	Fire		\$ 780.00	\$ 780.00
6330	W	Prof Svcs	Regulatory Fees	Water	\$ 3,000.00		\$ 3,000.00
	S	Prof Svcs	Regulatory Fees	Sewer		\$ 3,200.00	\$ 3,200.00
	F	Prof Svcs	Regulatory Fees	Fire		\$ -	\$ -
6335	W	Prof Svcs	Testing / Lab	Water	\$ 6,000.00		\$ 6,000.00
	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		\$ 235.00	\$ 235.00
6345	W	Prof Svcs	Misc.	Water	\$ 495.00		\$ 495.00
	S	Prof Svcs	Misc.	Sewer		\$ 270.00	\$ 270.00
	F	Prof Svcs	Misc.	Fire		\$ 1,885.00	\$ 1,885.00
6400	W	Office	Supplies	Water	\$ 935.00		\$ 935.00
	S	Office	Supplies	Sewer		\$ 510.00	\$ 510.00
	F	Office	Supplies	Fire		\$ 605.00	\$ 605.00
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	\$ 3,650.00		\$ 3,650.00
	S	Office	Postage	Sewer		\$ 3,650.00	\$ 3,650.00
	F	Office	Postage	Fire		\$ -	\$ -
6415	W	Office	Software / Computer	Water	\$ 550.00		\$ 550.00
	S	Office	Software / Computer	Sewer		\$ 300.00	\$ 300.00
	F	Office	Software / Computer	Fire		\$ 250.00	\$ 250.00
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	\$ 10,829.16		\$ 10,829.16
	S	Insurance	Workers' Comp	Sewer		\$ 5,855.16	\$ 5,855.16
	F	Insurance	Workers' Comp	Fire		\$ 7,497.74	\$ 7,497.74
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		\$ 5,000.00	\$ 5,000.00
6605	W	Vehicle	Fuel	Water	\$ 3,500.00		\$ 3,500.00
	S	Vehicle	Fuel	Sewer		\$ 3,500.00	\$ 3,500.00
	F	Vehicle	Fuel	Fire		\$ 1,000.00	\$ 1,000.00
6700	W	Utility	Phone/Internet	Water	\$ 2,000.00		\$ 2,000.00
	S	Utility	Phone/Internet	Sewer		\$ 1,700.00	\$ 1,700.00
	F	Utility	Phone/Internet	Fire		\$ 3,200.00	\$ 3,200.00
6705	W	Utility	Gas	Water	\$ 1,915.00		\$ 1,915.00
	S	Utility	Gas	Sewer		\$ 1,590.00	\$ 1,590.00
	F	Utility	Gas	Fire		\$ 5,600.00	\$ 5,600.00

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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		\$ 1,580.00	\$ 1,580.00
6715	W	Utility	Electric	Pumping	Water	\$ 24,000.00		\$ 24,000.00
	S	Utility	Electric	Pumping	Sewer		\$ 4,800.00	\$ 4,800.00
6720	W	Utility	Security		Water	\$ 468.00		\$ 468.00
	S	Utility	Security		Sewer		\$ 348.00	\$ 348.00
	F	Utility	Security		Fire		\$ 500.00	\$ 500.00
6800	W	Operations	Routine Maintenance		Water	\$ 3,000.00		\$ 3,000.00
	S	Operations	Routine Maintenance		Sewer		\$ 1,000.00	\$ 1,000.00
	F	Operations	Routine Maintenance		Fire		\$ 500.00	\$ 500.00
6805	W	Operations	Repairs		Water	\$ 7,000.00		\$ 7,000.00
	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		\$ 14,000.00	\$ 14,000.00
	F	Operations	Inspecting / Testing		Fire		\$ 4,500.00	\$ 4,500.00
6815	W	Operations	Facilities		Water	\$ 1,000.00		\$ 1,000.00
	S	Operations	Facilities		Sewer		\$ 800.00	\$ 800.00
	F	Operations	Facilities		Fire		\$ 2,000.00	\$ 2,000.00
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		\$ 5,000.00	\$ 5,000.00
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		\$ 160,000.00	\$ 160,000.00
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					\$ 450,582.70	\$ 423,080.77	\$ 189,696.69	\$ 1,063,360.16

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	\$ 546,750.00	\$ 536,350.00	\$ 256,450.00	\$ 1,339,550.00
OPERATING EXPENSE TOTAL	\$ (450,582.70)	\$ (423,080.77)	\$ (189,696.69)	\$ (1,063,360.16)
NONOPERATING EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
EXPENSE TOTALS	\$ (450,582.70)	\$ (423,080.77)	\$ (189,696.69)	\$ (1,063,360.16)
NET SURPLUS/(DEFICIT) TOTALS	\$ 96,167.30	\$ 113,269.23	\$ 66,753.31	\$ 276,189.84
NET ASSET ACCOUNT ALLOCATION TOTALS	\$ (96,167.30)	\$ (113,269.23)	\$ (66,753.31)	\$ (276,189.84)
NET BUDGET	\$ -	\$ -	\$ -	\$ -

REPLACEMENT/MASTER PLAN EXPENSES					WATER	SEWER	FIRE	DISTRICT
8000	W	Replacement	Vehicles	Water	\$ 14,000.00			\$ 14,000.00
	S	Replacement	Vehicles	Sewer		\$ 14,000.00		\$ 14,000.00
	F	Replacement	Vehicles	Fire			\$ 48,528.01	\$ 48,528.01
8005	W	Replacement	Facilities	Water	\$ 2,500.00			\$ 2,500.00
	S	Replacement	Facilities	Sewer		\$ 10,000.00		\$ 10,000.00
	F	Replacement	Facilities	Fire			\$ 53,600.00	\$ 53,600.00
8010	W	Replacement	Equipment	Water				\$ -
	S	Replacement	Equipment	Sewer				\$ -
	F	Replacement	Equipment	Fire			\$ 4,069.00	\$ 4,069.00
8015	W	Replacement	System	Water	\$ 337,838.00			\$ 337,838.00
	S	Replacement	System	Sewer		\$ 2,000.00		\$ 2,000.00
	F	Replacement	System	Fire				\$ -
8020	W	Capital Improvement		Water				\$ -
	S	Capital Improvement		Sewer		\$ 32,895.00		\$ 32,895.00
	F	Capital Improvement		Fire				\$ -
REPLACEMENT/MASTER PLAN EXPENSES TOTALS					\$ 354,338.00	\$ 58,895.00	\$ 106,197.01	\$ 519,430.01