

APCWD Approved FY 2017-2018 Budget

UNRESTRICTED NET ASSET ACCOUNTS				WATER	SEWER	FIRE	DISTRICT		
3100	W	Unrestricted Replacement	Vehicles	Water	\$ 20,937.91			\$ 20,937.91	
	S	Unrestricted Replacement	Vehicles	Sewer		\$ 2,000.00		\$ 2,000.00	
	F	Unrestricted Replacement	Vehicles	Fire			\$ 70,811.45	\$ 70,811.45	
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			\$ 21,364.94	\$ 21,364.94	
3115	W	Unrestricted Replacement	Equipment	Water	\$ 1,755.23			\$ 1,755.23	
	S	Unrestricted Replacement	Equipment	Sewer		\$ 16,982.67		\$ 16,982.67	
	F	Unrestricted Replacement	Equipment	Fire			\$ 33,028.99	\$ 33,028.99	
3120	W	Unrestricted Replacement	System	Water	\$ 273,036.55			\$ 273,036.55	
	S	Unrestricted Replacement	System	Sewer		\$ 12,325.77		\$ 12,325.77	
	F	Unrestricted Replacement	System	Fire			\$ -	\$ -	
3125	W	Unrestricted Reserve		Water	\$ 163,000.00			\$ 163,000.00	Target (25% AOE) \$ 244,075.55
	S	Unrestricted Reserve		Sewer		\$ 45,626.17		\$ 45,626.17	TOTAL RESERVE \$ 256,913.23
	F	Unrestricted Reserve		Fire			\$ 20,000.00	\$ 20,000.00	SURPLUS(DEFICIT) \$ 12,837.68
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		\$ 16,302.96		\$ 16,302.96	
	F	Unrestricted Capital Improvement		Fire			\$ -	\$ -	
UNRESTRICTED TOTALS					\$ 556,876.01	\$ 93,244.33	\$ 157,192.46	\$ 807,312.80	

INCOME/EXPENSE ACCOUNTS				WATER BUDGET	SEWER BUDGET	FIRE BUDGET	DISTRICT BUDGET	TOTAL TO SPLIT	APPROX. SPLIT
OPERATING REVENUES									
4000	W	Sales & Fees		Water	\$ 397,000.00			\$ 397,000.00	
	S	Sales & Fees		Sewer		\$ 434,000.00		\$ 434,000.00	
4010	W	Sales to other Agencies	RS	Water	\$ 54,000.00			\$ 54,000.00	
4015	S	Sewer Debt Charge	RS	Sewer		\$ -		\$ -	
4020	F	Paid Call from other Agencies		Fire			\$ 5,000.00	\$ 5,000.00	
OPERATING REVENUE SUBTOTAL					\$ 451,000.00	\$ 434,000.00	\$ 5,000.00	\$ 890,000.00	
NONOPERATING REVENUES									
5000	W	Property Taxes		Water				\$ -	
	S	Property Taxes		Sewer				\$ -	
	F	Property Taxes		Fire			\$ 230,000.00	\$ 230,000.00	
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	\$ 3,400.00			\$ 3,400.00	
	S	Interest Income		Sewer		\$ 2,000.00		\$ 2,000.00	
	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					\$ 50,350.00	\$ 84,950.00	\$ 243,450.00	\$ 378,750.00	
REVENUE TOTALS					\$ 501,350.00	\$ 518,950.00	\$ 248,450.00	\$ 1,268,750.00	
OPERATING EXPENSES									
6000	W	Salaries & Wages	Mgmt	Water	\$ 54,169.90			\$ 54,169.90	
	S	Salaries & Wages	Mgmt	Sewer		\$ 29,547.22		\$ 29,547.22	
	F	Salaries & Wages	Mgmt	Fire			\$ 43,635.43	\$ 43,635.43	
6005	W	Salaries & Wages	Office Reg	Water	\$ 23,196.69			\$ 23,196.69	

APCWD Approved FY 2017-2018 Budget

INCOME/EXPENSE ACCOUNTS					WATER BUDGET	SEWER BUDGET	FIRE BUDGET	DISTRICT BUDGET	TOTAL TO SPLIT	APPROP. SPLIT
	S	Salaries & Wages	Office	Reg	Sewer	\$ 12,652.74		\$ 12,652.74		
	F	Salaries & Wages	Office	Reg	Fire		\$ 6,326.37	\$ 6,326.37		
6010	W	Salaries & Wages	Office	O/T	Water	\$ 602.03		\$ 602.03		
	S	Salaries & Wages	Office	O/T	Sewer		\$ 328.38	\$ 328.38		
	F	Salaries & Wages	Office	O/T	Fire		\$ 164.19	\$ 164.19		
6015	W	Salaries & Wages	Field	Reg	Water	\$ 110,921.74		\$ 110,921.74		
	S	Salaries & Wages	Field	Reg	Sewer		\$ 59,727.09	\$ 59,727.09		
6020	W	Salaries & Wages	Field	O/T	Water	\$ 13,897.88		\$ 13,897.88		
	S	Salaries & Wages	Field	O/T	Sewer		\$ 7,483.47	\$ 7,483.47		
6025	F	Salaries & Wages	Coverage		Fire		\$ 24,440.00	\$ 24,440.00		
6030	F	Salaries & Wages	Calls/Drills		Fire		\$ 3,000.00	\$ 3,000.00		
6035	W	Payroll Taxes	Social Security		Water	\$ 13,009.18		\$ 13,009.18		
	S	Payroll Taxes	Social Security		Sewer		\$ 7,041.80	\$ 7,041.80		
	F	Payroll Taxes	Social Security		Fire		\$ 3,226.80	\$ 3,226.80		
6040	W	Payroll Taxes	Medicare		Water	\$ 3,042.47		\$ 3,042.47		
	S	Payroll Taxes	Medicare		Sewer		\$ 1,646.87	\$ 1,646.87		
	F	Payroll Taxes	Medicare		Fire		\$ 754.66	\$ 754.66		
6100	W	Benefits	Retirement		Water	\$ 14,921.23		\$ 14,921.23		
	S	Benefits	Retirement		Sewer		\$ 8,069.97	\$ 8,069.97		
	F	Benefits	Retirement		Fire		\$ 1,383.10	\$ 1,383.10		
6105	W	Benefits	Dental Ins.		Water	\$ 3,248.14		\$ 3,248.14		
	S	Benefits	Dental Ins.		Sewer		\$ 1,757.69	\$ 1,757.69		
	F	Benefits	Dental Ins.		Fire		\$ 338.98	\$ 338.98		
6110	W	Benefits	Health Ins.	Act.	Water	\$ 31,289.36		\$ 31,289.36		
	S	Benefits	Health Ins.	Act.	Sewer		\$ 16,918.24	\$ 16,918.24		
	F	Benefits	Health Ins.	Act.	Fire		\$ 2,734.88	\$ 2,734.88		
6115	W	Benefits	Health Ins.	Ret.	Water	\$ 22,062.42		\$ 22,062.42		
	S	Benefits	Health Ins.	Ret.	Sewer		\$ 12,034.05	\$ 12,034.05		
	F	Benefits	Health Ins.	Ret.	Fire		\$ 6,017.02	\$ 6,017.02		
6116	W	Benefits	Health Ins.	OPEB	Water	\$ 7,500.00		\$ 7,500.00	\$ 15,000.00	50%
	S	Benefits	Health Ins.	OPEB	Sewer		\$ 7,500.00	\$ 7,500.00		50%
	F	Benefits	Safety Pension		Fire		\$ 4,306.00	\$ 4,306.00		
6120	W	Training			Water	\$ 500.00		\$ 500.00		
	S	Training			Sewer		\$ 200.00	\$ 200.00		
	F	Training			Fire		\$ 3,000.00	\$ 3,000.00		
6200	W	Director Fees			Water	\$ 7,037.24		\$ 7,037.24		
	S	Director Fees			Sewer		\$ 3,838.49	\$ 3,838.49		
	F	Director Fees			Fire		\$ 1,919.25	\$ 1,919.25		
6205	W	Director Training / Conferences			Water	\$ 110.00		\$ 110.00	\$ 200.00	55%
	S	Director Training / Conferences			Sewer		\$ 60.00	\$ 60.00		30%
	F	Director Training / Conferences			Fire		\$ 30.00	\$ 30.00		15%
6210	W	Board Misc.			Water	\$ 110.00		\$ 110.00	\$ 200.00	55%
	S	Board Misc.			Sewer		\$ 60.00	\$ 60.00		30%
	F	Board Misc.			Fire		\$ 30.00	\$ 30.00		15%
6300	W	Prof Svcs	Legal		Water	\$ 2,200.00		\$ 2,200.00	\$ 4,000.00	55%
	S	Prof Svcs	Legal		Sewer		\$ 1,200.00	\$ 1,200.00		30%
	F	Prof Svcs	Legal		Fire		\$ 600.00	\$ 600.00		15%
6305	W	Prof Svcs	Accounting		Water	\$ 660.00		\$ 660.00	\$ 1,200.00	55%
	S	Prof Svcs	Accounting		Sewer		\$ 360.00	\$ 360.00		30%
	F	Prof Svcs	Accounting		Fire		\$ 180.00	\$ 180.00		15%
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	\$ 7,140.00		\$ 7,140.00	\$ 21,000.00	34%
	S	Prof Svcs	Audit		Sewer		\$ 6,930.00	\$ 6,930.00		33%
	F	Prof Svcs	Audit		Fire		\$ 6,930.00	\$ 6,930.00		33%
6320	W	Prof Svcs	Dues/Membership Fees		Water	\$ 4,340.00		\$ 4,340.00	\$ 2,800.00	55%
	S	Prof Svcs	Dues/Membership Fees		Sewer		\$ 1,840.00	\$ 1,840.00		30%
	F	Prof Svcs	Dues/Membership Fees		Fire		\$ 1,720.00	\$ 1,720.00		15%
6325	W	Prof Svcs	Banking Fees / Charges		Water	\$ 3,470.00		\$ 3,470.00	\$ 3,400.00	55%
	S	Prof Svcs	Banking Fees / Charges		Sewer		\$ 2,820.00	\$ 2,820.00		30%

APCWD Approved FY 2017-2018 Budget

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	F	Prof Svcs	Banking Fees / Charges	Fire		\$ 510.00	\$ 510.00		15%
6330	W	Prof Svcs	Regulatory Fees	Water	\$ 7,000.00		\$ 7,000.00		
	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	\$ 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	\$ 495.00		\$ 495.00	\$ 900.00	55%
	S	Prof Svcs	Computer / Network	Sewer		\$ 270.00	\$ 270.00		30%
	F	Prof Svcs	Computer / Network	Fire		\$ 235.00	\$ 235.00		15%
6345	W	Prof Svcs	Misc.	Water	\$ 385.00		\$ 385.00	\$ 700.00	55%
	S	Prof Svcs	Misc.	Sewer		\$ 210.00	\$ 210.00		30%
	F	Prof Svcs	Misc.	Fire		\$ 1,655.00	\$ 1,655.00		15%
6400	W	Office	Supplies	Water	\$ 1,100.00		\$ 1,100.00	\$ 2,000.00	55%
	S	Office	Supplies	Sewer		\$ 600.00	\$ 600.00		30%
	F	Office	Supplies	Fire		\$ 500.00	\$ 500.00		15%
6405	W	Office	Printing	Water	\$ 1,100.00		\$ 1,100.00	\$ 2,000.00	55%
	S	Office	Printing	Sewer		\$ 600.00	\$ 600.00		30%
	F	Office	Printing	Fire		\$ 400.00	\$ 400.00		15%
6410	W	Office	Postage	Water	\$ 3,500.00		\$ 3,500.00	\$ 7,000.00	50%
	S	Office	Postage	Sewer		\$ 3,500.00	\$ 3,500.00		50%
	F	Office	Postage	Fire		\$ -	\$ -		0%
6415	W	Office	Software / Computer	Water	\$ 550.00		\$ 550.00	\$ 1,000.00	55%
	S	Office	Software / Computer	Sewer		\$ 300.00	\$ 300.00		30%
	F	Office	Software / Computer	Fire		\$ 250.00	\$ 250.00		15%
6420	W	Office	Equipment / Furniture	Water	\$ 220.00		\$ 220.00	\$ 400.00	55%
	S	Office	Equipment / Furniture	Sewer		\$ 120.00	\$ 120.00		30%
	F	Office	Equipment / Furniture	Fire		\$ 610.00	\$ 610.00		15%
6425	W	Office	Misc.	Water	\$ 110.00		\$ 110.00	\$ 200.00	55%
	S	Office	Misc.	Sewer		\$ 60.00	\$ 60.00		30%
	F	Office	Misc.	Fire		\$ 30.00	\$ 30.00		15%
6500	W	Insurance	Workers' Comp	Water	\$ 10,306.83		\$ 10,306.83		
	S	Insurance	Workers' Comp	Sewer		\$ 5,572.59	\$ 5,572.59		
	F	Insurance	Workers' Comp	Fire		\$ 7,380.78	\$ 7,380.78		
6505	W	Insurance	Property/Liability/Vehicles	Water	\$ 8,800.00		\$ 8,800.00	\$ 17,600.00	50%
	S	Insurance	Property/Liability/Vehicles	Sewer		\$ 8,800.00	\$ 8,800.00		50%
	F	Insurance	Property/Liability/Vehicles	Fire		\$ 8,000.00	\$ 8,000.00		0%
6600	W	Vehicle	Maintenance	Water	\$ 3,000.00		\$ 3,000.00	\$ 6,000.00	50%
	S	Vehicle	Maintenance	Sewer		\$ 3,000.00	\$ 3,000.00		50%
	F	Vehicle	Maintenance	Fire		\$ 5,000.00	\$ 5,000.00		0%
6605	W	Vehicle	Fuel	Water	\$ 4,000.00		\$ 4,000.00	\$ 8,000.00	50%
	S	Vehicle	Fuel	Sewer		\$ 4,000.00	\$ 4,000.00		50%
	F	Vehicle	Fuel	Fire		\$ 1,000.00	\$ 1,000.00		0%
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		\$ 3,200.00	\$ 3,200.00		
6705	W	Utility	Gas	Water	\$ 1,915.00		\$ 1,915.00	\$ 1,300.00	55%
	S	Utility	Gas	Sewer		\$ 1,590.00	\$ 1,590.00		30%
	F	Utility	Gas	Fire		\$ 5,600.00	\$ 5,600.00		15%
6710	W	Utility	Electric Facilities	Water	\$ 660.00		\$ 660.00	\$ 1,200.00	55%
	S	Utility	Electric Facilities	Sewer		\$ 360.00	\$ 360.00		30%
	F	Utility	Electric Facilities	Fire		\$ 1,580.00	\$ 1,580.00		15%
6715	W	Utility	Electric Pumping	Water	\$ 23,000.00		\$ 23,000.00		
	S	Utility	Electric Pumping	Sewer		\$ 4,000.00	\$ 4,000.00		
6720	W	Utility	Security	Water	\$ 468.00		\$ 468.00	\$ 480.00	55%
	S	Utility	Security	Sewer		\$ 348.00	\$ 348.00		30%
	F	Utility	Security	Fire		\$ 500.00	\$ 500.00		15%
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	\$ 9,000.00		\$ 9,000.00		

APCWD Approved FY 2017-2018 Budget

INCOME/EXPENSE ACCOUNTS					WATER BUDGET	SEWER BUDGET	FIRE BUDGET	DISTRICT BUDGET	TOTAL TO SPLIT	APPROP. SPLIT
	S	Operations	Repairs	Sewer		\$ 1,000.00		\$ 1,000.00		
	F	Operations	Repairs	Fire			\$ -	\$ -		
6810	W	Operations	Inspecting / Testing	Water	\$ 200.00			\$ 200.00		
	S	Operations	Inspecting / Testing	Sewer		\$ 12,000.00		\$ 12,000.00		
	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			\$ 5,500.00	\$ 5,500.00		
6825	W	Operations	Uniforms	Water	\$ 600.00			\$ 600.00	\$ 1,200.00	50%
	S	Operations	Uniforms	Sewer		\$ 600.00		\$ 600.00		50%
	F	Operations	Uniforms	Fire			\$ 1,500.00	\$ 1,500.00		0%
6830	W	Operations	Safety Equipment	Water	\$ 800.00			\$ 800.00	\$ 1,600.00	50%
	S	Operations	Safety Equipment	Sewer		\$ 800.00		\$ 800.00		50%
	F	Operations	Safety Equipment	Fire			\$ 1,500.00	\$ 1,500.00		0%
6835	S	Operations	Treatment	Sewer		\$ 145,000.00		\$ 145,000.00		
6837	W	Operations	Water Standby/Purchase	Water	\$ 695.00			\$ 695.00		
6840	F	Operations	Medical Supplies	Fire			\$ 1,200.00	\$ 1,200.00		
6845	F	Operations	Dispatching	Fire			\$ 3,950.00	\$ 3,950.00		
6850	F	Operations	Fire Prevention/Weed Abaten	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		\$ -		\$ -		
					\$ 421,233.12	\$ 383,446.61	\$ 171,622.46	\$ 976,302.19		

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				\$ -

REVENUE TOTALS					\$ 501,350.00	\$ 518,950.00	\$ 248,450.00	\$ 1,268,750.00		
OPERATING EXPENSE TOTAL					\$ (421,233.12)	\$ (383,446.61)	\$ (171,622.46)	\$ (976,302.19)		
NONOPERATING EXPENSE TOTAL					\$ -	\$ -	\$ -	\$ -		
EXPENSE TOTALS					\$ (421,233.12)	\$ (383,446.61)	\$ (171,622.46)	\$ (976,302.19)		
NET SURPLUS/(DEFICIT) TOTALS					\$ 80,116.88	\$ 135,503.39	\$ 76,827.54	\$ 292,447.81		
NET ASSET ACCOUNT ALLOCATION TOTALS					\$ (80,116.88)	\$ (135,503.39)	\$ (76,827.54)	\$ (292,447.81)		
NET BUDGET					\$ -	\$ -	\$ -	\$ -		

REPLACEMENT/MASTER PLAN EXPENSES					WATER	SEWER	FIRE	DISTRICT	
8000	W	Replacement	Vehicles	Water	\$ 45,424.45			\$ 45,424.45	Additional 5424.45 for New Dump Approv
	S	Replacement	Vehicles	Sewer		\$ 40,000.00		\$ 40,000.00	
	F	Replacement	Vehicles	Fire			\$ 59,157.38	\$ 59,157.38	Additional 10629.38 for Squad Engine Rej
8005	W	Replacement	Facilities	Water				\$ -	
	S	Replacement	Facilities	Sewer		\$ 2,000.00		\$ 2,000.00	
	F	Replacement	Facilities	Fire				\$ -	
8010	W	Replacement	Equipment	Water	\$ 4,224.00			\$ 4,224.00	Additional 1724.00 for Wacker Compactor
	S	Replacement	Equipment	Sewer		\$ 1,723.99		\$ 1,723.99	Additional 1723.99 for Wacker Compactor
	F	Replacement	Equipment	Fire			\$ 4,069.00	\$ 4,069.00	
8015	W	Replacement	System	Water	\$ 172,979.00			\$ 172,979.00	
	S	Replacement	System	Sewer				\$ -	
	F	Replacement	System	Fire				\$ -	
8020	W	Capital Improvement		Water				\$ -	
	S	Capital Improvement		Sewer		\$ 34,300.00		\$ 34,300.00	
	F	Capital Improvement		Fire				\$ -	
					\$ 222,627.45	\$ 78,023.99	\$ 63,226.38	\$ 363,877.82	