

## APCWD Approved FY 2024-2025 Budget

INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
OPERATING REVENUES					BUDGET	BUDGET	BUDGET	BUDGET
4000	W	Sales & Fees		Water	\$ 623,311.00			\$ 623,311.00
	S	Sales & Fees		Sewer		\$ 560,000.00		\$ 560,000.00
4010	W	Sales to other Agencies	RS	Water	\$ 55,000.00			\$ 55,000.00
4020	F	Paid Call from other Agencies		Fire			\$ 10,000.00	\$ 10,000.00
<b>OPERATING REVENUE SUBTOTAL</b>					<b>\$ 678,311.00</b>	<b>\$ 560,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 1,248,311.00</b>

NONOPERATING REVENUES					WATER	SEWER	FIRE	DISTRICT
5000	W	Property Taxes		Fire	\$ -			\$ -
5000	S	Property Taxes		Fire		\$ -		\$ -
5000	F	Property Taxes		Fire			\$ 382,962.00	\$ 382,962.00
5005	W	Standby Charges		Water	\$ 35,000.00			\$ 35,000.00
	S	Standby Charges		Sewer		\$ 69,000.00		\$ 69,000.00
5010	W	Interest Income		Water	\$ 3,000.00			\$ 3,000.00
	S	Interest Income		Sewer		\$ 2,000.00		\$ 2,000.00
	F	Interest Income		Fire			\$ 3,000.00	\$ 3,000.00
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			\$ 22,000.00	\$ 22,000.00
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		\$ 8,000.00		\$ 8,000.00
	F	Other	Fees & Charges	Fire			\$ 24,000.00	\$ 24,000.00
<b>NONOPERATING REVENUE SUBTOTAL</b>					<b>\$ 51,500.00</b>	<b>\$ 86,400.00</b>	<b>\$ 431,962.00</b>	<b>\$ 569,862.00</b>
<b>REVENUE TOTALS</b>					<b>\$ 729,811.00</b>	<b>\$ 646,400.00</b>	<b>\$ 441,962.00</b>	<b>\$ 1,818,173.00</b>

OPERATING EXPENSES					WATER	SEWER	FIRE	DISTRICT
6000	W	Salaries & Wages	Mgmt	Water	\$ 79,206.25			\$ 79,206.25
	S	Salaries & Wages	Mgmt	Sewer		\$ 33,002.61		\$ 33,002.61
	F	Salaries & Wages	Mgmt	Fire			\$ 58,964.13	\$ 58,964.13
6005	W	Salaries & Wages	Office Reg	Water	\$ 57,881.74			\$ 57,881.74
	S	Salaries & Wages	Office Reg	Sewer		\$ 24,117.39		\$ 24,117.39
	F	Salaries & Wages	Office Reg	Fire			\$ 14,470.44	\$ 14,470.44
6010	W	Salaries & Wages	Office O/T	Water	\$ 500.68			\$ 500.68
	S	Salaries & Wages	Office O/T	Sewer		\$ 208.62		\$ 208.62
	F	Salaries & Wages	Office O/T	Fire			\$ 125.17	\$ 125.17
6015	W	Salaries & Wages	Field Reg	Water	\$ 135,905.51			\$ 135,905.51
	S	Salaries & Wages	Field Reg	Sewer		\$ 90,603.68		\$ 90,603.68
6020	W	Salaries & Wages	Field O/T	Water	\$ 16,164.11			\$ 16,164.11
	S	Salaries & Wages	Field O/T	Sewer		\$ 10,776.07		\$ 10,776.07
6025	F	Salaries & Wages	Coverage	Fire			\$ 97,240.00	\$ 97,240.00

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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	\$ 22,840.56			\$ 22,840.56
	S	Payroll Taxes	Social Security/Medicare	Sewer		\$ 12,425.23		\$ 12,425.23
	F	Payroll Taxes	Social Security/Medicare	Fire			\$ 5,797.75	\$ 5,797.75
6100	W	Benefits	Retirement	Water	\$ 26,532.02			\$ 26,532.02
	S	Benefits	Retirement	Sewer		\$ 17,688.01		\$ 17,688.01
	F	Benefits	Retirement	Fire			\$ 30,673.09	\$ 30,673.09
6105	W	Benefits	Dental Ins.	Water	\$ 5,735.23			\$ 5,735.23
	S	Benefits	Dental Ins.	Sewer		\$ 3,265.85		\$ 3,265.85
	F	Benefits	Dental Ins.	Fire			\$ 557.64	\$ 557.64
6110	W	Benefits	Health Ins. Act.	Water	\$ 66,534.96			\$ 66,534.96
	S	Benefits	Health Ins. Act.	Sewer		\$ 37,872.30		\$ 37,872.30
	F	Benefits	Health Ins. Act.	Fire			\$ 6,484.34	\$ 6,484.34
6115	W	Benefits	Health Ins. Ret.	Water	\$ 38,742.95			\$ 38,742.95
	S	Benefits	Health Ins. Ret.	Sewer		\$ 16,142.90		\$ 16,142.90
	F	Benefits	Health Ins. Ret.	Fire			\$ 9,685.74	\$ 9,685.74
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			\$ 3,000.00	\$ 3,000.00
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	\$ 4,800.00			\$ 4,800.00
	S	Prof Svcs	Legal	Sewer		\$ 2,000.00		\$ 2,000.00
	F	Prof Svcs	Legal	Fire			\$ 1,500.00	\$ 1,500.00
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	\$ 12,240.00			\$ 12,240.00
	S	Prof Svcs	Audit	Sewer		\$ 11,880.00		\$ 11,880.00
	F	Prof Svcs	Audit	Fire			\$ 11,880.00	\$ 11,880.00
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	\$ 3,650.00		\$ 3,650.00
	S	Prof Svcs	Computer / Network	Sewer		\$ 2,100.00	\$ 2,100.00
	F	Prof Svcs	Computer / Network	Fire		\$ 2,000.00	\$ 2,000.00
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		\$ 10,900.00	\$ 10,900.00
6400	W	Office	Supplies	Water	\$ 720.00		\$ 720.00
	S	Office	Supplies	Sewer		\$ 300.00	\$ 300.00
	F	Office	Supplies	Fire		\$ 1,380.00	\$ 1,380.00
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	\$ 4,800.00		\$ 4,800.00
	S	Office	Postage	Sewer		\$ 3,200.00	\$ 3,200.00
	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		\$ 1,260.00	\$ 1,260.00
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	\$ 25,675.45		\$ 25,675.45
	S	Insurance	Workers' Comp	Sewer		\$ 15,137.59	\$ 15,137.59
	F	Insurance	Workers' Comp	Fire		\$ 17,948.04	\$ 17,948.04
6505	W	Insurance	Property/Liability/Vehicles	Water	\$ 30,000.00		\$ 30,000.00
	S	Insurance	Property/Liability/Vehicles	Sewer		\$ 20,000.00	\$ 20,000.00
	F	Insurance	Property/Liability/Vehicles	Fire		\$ 30,000.00	\$ 30,000.00
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		\$ 10,000.00	\$ 10,000.00
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		\$ 7,500.00	\$ 7,500.00
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	Water	\$ 756.00			\$ 756.00
	S	Utility	Security	Sewer		\$ 315.00		\$ 315.00
	F	Utility	Security	Fire			\$ 483.00	\$ 483.00
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	\$ 16,000.00			\$ 16,000.00
	S	Operations	Repairs	Sewer		\$ 500.00		\$ 500.00
6810	W	Operations	Inspecting / Testing	Water	\$ 400.00			\$ 400.00
	S	Operations	Inspecting / Testing	Sewer		\$ -		\$ -
	F	Operations	Inspecting / Testing	Fire			\$ 7,000.00	\$ 7,000.00
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			\$ 2,000.00	\$ 2,000.00
6825	W	Operations	Uniforms	Water	\$ 720.00			\$ 720.00
	S	Operations	Uniforms	Sewer		\$ 480.00		\$ 480.00
	F	Operations	Uniforms	Fire			\$ 3,000.00	\$ 3,000.00
6830	W	Operations	Safety Equipment	Water	\$ 900.00			\$ 900.00
	S	Operations	Safety Equipment	Sewer		\$ 600.00		\$ 600.00
	F	Operations	Safety Equipment	Fire			\$ 10,000.00	\$ 10,000.00
6835	S	Operations	Treatment	Sewer		\$ 266,976.00		\$ 266,976.00
6837	W	Operations	Water Standby/Purchase	Water	\$ 2,611.00			\$ 2,611.00
6840	F	Operations	Medical Supplies	Fire			\$ 1,000.00	\$ 1,000.00
6845	F	Operations	Dispatching	Fire			\$ 10,000.00	\$ 10,000.00
6850	F	Operations	Fire Prevention/Weed Abaten	Fire			\$ 4,300.00	\$ 4,300.00
<b>OPERATING EXPENSE SUBTOTAL</b>					<b>\$ 662,397.61</b>	<b>\$ 618,954.22</b>	<b>\$ 388,312.11</b>	<b>\$ 1,669,663.94</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
BUDGET SUMMARY	WATER	SEWER	FIRE	DISTRICT
REVENUE TOTALS	\$ 729,811.00	\$ 646,400.00	\$ 441,962.00	\$ 1,818,173.00
OPERATING EXPENSE TOTAL	\$ (662,397.61)	\$ (618,954.22)	\$ (388,312.11)	\$ (1,669,663.94)
NONOPERATING EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ -
EXPENSE TOTALS	\$ (662,397.61)	\$ (618,954.22)	\$ (388,312.11)	\$ (1,669,663.94)
NET SURPLUS/(DEFICIT) TOTALS	\$ 67,413.39	\$ 27,445.78	\$ 53,649.89	\$ 148,509.06
NET ASSET ACCOUNT ALLOCATION TOTALS	\$ (67,413.39)	\$ (27,445.78)	\$ (53,649.89)	\$ (148,509.06)
NET BUDGET	\$ -	\$ -	\$ -	\$ -

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				\$ -
	S	Replacement	Facilities	Sewer				\$ -
	F	Replacement	Facilities	Fire				\$ -
8010	W	Replacement	Equipment	Water	\$ 12,440.05			\$ 12,440.05
	S	Replacement	Equipment	Sewer		\$ 57,143.23		\$ 57,143.23
	F	Replacement	Equipment	Fire			\$ 10,000.00	\$ 10,000.00
8015	W	Replacement	System	Water	\$ 97,100.00			\$ 97,100.00
	S	Replacement	System	Sewer				\$ -
	F	Replacement	System	Fire				\$ -
8020	W	Capital Improvement		Water				\$ -
	S	Capital Improvement		Sewer		\$ 168,660.00		\$ 168,660.00
	F	Capital Improvement		Fire				\$ -
<b>REPLACEMENT/MASTER PLAN EXPENSES TOTALS</b>					<b>\$ 109,540.05</b>	<b>\$ 225,803.23</b>	<b>\$ 58,528.01</b>	<b>\$ 393,871.29</b>