

## APCWD Approved FY 2024-2025 Budget

INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
<u>OPERATING REVENUES</u>					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>

<u>NONOPERATING REVENUES</u>					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>

<u>OPERATING EXPENSES</u>					WATER	SEWER	FIRE	DISTRICT
6000	W	Salaries & Wages	Mgmt	Water	\$ 79,490.40			\$ 79,490.40
	S	Salaries & Wages	Mgmt	Sewer		\$ 33,121.00		\$ 33,121.00
	F	Salaries & Wages	Mgmt	Fire			\$ 59,110.26	\$ 59,110.26
6005	W	Salaries & Wages	Office Reg	Water	\$ 57,992.73			\$ 57,992.73
	S	Salaries & Wages	Office Reg	Sewer		\$ 24,163.64		\$ 24,163.64
	F	Salaries & Wages	Office Reg	Fire			\$ 14,498.18	\$ 14,498.18
6010	W	Salaries & Wages	Office O/T	Water	\$ 501.63			\$ 501.63
	S	Salaries & Wages	Office O/T	Sewer		\$ 209.01		\$ 209.01
	F	Salaries & Wages	Office O/T	Fire			\$ 125.41	\$ 125.41
6015	W	Salaries & Wages	Field Reg	Water	\$ 136,166.12			\$ 136,166.12
	S	Salaries & Wages	Field Reg	Sewer		\$ 90,777.41		\$ 90,777.41
6020	W	Salaries & Wages	Field O/T	Water	\$ 16,194.78			\$ 16,194.78
	S	Salaries & Wages	Field O/T	Sewer		\$ 10,796.52		\$ 10,796.52
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	\$ 22,893.15			\$ 22,893.15
	S	Payroll Taxes	Social Security/Medicare	Sewer		\$ 12,452.71		\$ 12,452.71
	F	Payroll Taxes	Social Security/Medicare	Fire			\$ 5,811.07	\$ 5,811.07
6100	W	Benefits	Retirement	Water	\$ 26,583.51			\$ 26,583.51
	S	Benefits	Retirement	Sewer		\$ 17,722.34		\$ 17,722.34
	F	Benefits	Retirement	Fire			\$ 30,680.68	\$ 30,680.68
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	\$ 25,744.10		\$ 25,744.10
	S	Insurance	Workers' Comp	Sewer		\$ 15,174.70	\$ 15,174.70
	F	Insurance	Workers' Comp	Fire		\$ 17,966.71	\$ 17,966.71
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	Water	\$ 1,080.00	\$ 1,080.00	
	S	Utility	Electric	Facilities	Sewer	\$ 450.00	\$ 450.00	
	F	Utility	Electric	Facilities	Fire		\$ 4,970.00	
6715	W	Utility	Electric	Pumping	Water	\$ 30,000.00	\$ 30,000.00	
	S	Utility	Electric	Pumping	Sewer	\$ 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	
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	
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	
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	
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	
6825	W	Operations	Uniforms		Water	\$ 720.00	\$ 720.00	
	S	Operations	Uniforms		Sewer	\$ 480.00	\$ 480.00	
	F	Operations	Uniforms		Fire		\$ 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	
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	
6845	F	Operations	Dispatching		Fire		\$ 10,000.00	
6850	F	Operations	Fire Prevention/Weed Abatement		Fire		\$ 4,300.00	
<b>OPERATING EXPENSE SUBTOTAL</b>					<b>\$ 663,257.70</b>	<b>\$ 619,412.35</b>	<b>\$ 388,525.80</b>	<b>\$ 1,671,195.85</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
<u>BUDGET SUMMARY</u>	WATER	SEWER	FIRE	DISTRICT
<b>REVENUE TOTALS</b>	\$ 729,811.00	\$ 646,400.00	\$ 441,962.00	\$ 1,818,173.00
<b>OPERATING EXPENSE TOTAL</b>	\$ (663,257.70)	\$ (619,412.35)	\$ (388,525.80)	\$ (1,671,195.85)
<b>NONOPERATING EXPENSE TOTAL</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENSE TOTALS</b>	\$ (663,257.70)	\$ (619,412.35)	\$ (388,525.80)	\$ (1,671,195.85)
<b>NET SURPLUS/(DEFICIT) TOTALS</b>	\$ 66,553.30	\$ 26,987.65	\$ 53,436.20	\$ 146,977.15
<b>NET ASSET ACCOUNT ALLOCATION TOTALS</b>	\$ (66,553.30)	\$ (26,987.65)	\$ (53,436.20)	\$ (146,977.15)
<b>NET BUDGET</b>	\$ -	\$ -	\$ -	\$ -

<u>REPLACEMENT/MASTER PLAN EXPENSES</u>					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>