

## APCWD Approved FY 2025 - 2026 Budget

INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
OPERATING REVENUES					BUDGET	BUDGET	BUDGET	BUDGET
4000	W	Sales & Fees		Water	\$ 679,409.00			\$ 679,409.00
	S	Sales & Fees		Sewer		\$ 672,000.00		\$ 672,000.00
4010	W	Sales to other Agencies	RS	Water	\$ 55,000.00			\$ 55,000.00
4020	F	Paid Call from other Agencies		Fire			\$ 20,000.00	\$ 20,000.00
<b>OPERATING REVENUE SUBTOTAL</b>					<b>\$ 734,409.00</b>	<b>\$ 672,000.00</b>	<b>\$ 20,000.00</b>	<b>\$ 1,426,409.00</b>

NONOPERATING REVENUES					WATER	SEWER	FIRE	DISTRICT
5000	W	Property Taxes		Fire	\$ -			\$ -
5000	S	Property Taxes		Fire		\$ -		\$ -
5000	F	Property Taxes		Fire			\$ 390,621.00	\$ 390,621.00
5005	W	Standby Charges		Water	\$ 34,080.00			\$ 34,080.00
	S	Standby Charges		Sewer		\$ 68,475.00		\$ 68,475.00
5010	W	Interest Income		Water	\$ 1,550.00			\$ 1,550.00
	S	Interest Income		Sewer		\$ 2,200.00		\$ 2,200.00
	F	Interest Income		Fire			\$ 6,200.00	\$ 6,200.00
5015	W	Late Charge Income		Water	\$ 4,676.00			\$ 4,676.00
	S	Late Charge Income		Sewer		\$ 6,199.00		\$ 6,199.00
5020	W	Grant Income		Water	\$ 500.00			\$ 500.00
	S	Grant Income		Sewer		\$ 500.00		\$ 500.00
	F	Grant Income		Fire			\$ 62,500.00	\$ 62,500.00
5025	W	Gain on Disposal of Fixed Assets		Water	\$ 450.00			\$ 450.00
	S	Gain on Disposal of Fixed Assets		Sewer		\$ 300.00		\$ 300.00
	F	Gain on Disposal of Fixed Assets		Fire			\$ 209,000.00	\$ 209,000.00
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	\$ 3,519.00			\$ 3,519.00
	S	Other	Fees & Charges	Sewer		\$ 4,665.00		\$ 4,665.00
	F	Other	Fees & Charges	Fire			\$ 30,000.00	\$ 30,000.00
<b>NONOPERATING REVENUE SUBTOTAL</b>					<b>\$ 44,275.00</b>	<b>\$ 82,739.00</b>	<b>\$ 698,321.00</b>	<b>\$ 825,335.00</b>
<b>REVENUE TOTALS</b>					<b>\$ 778,684.00</b>	<b>\$ 754,739.00</b>	<b>\$ 718,321.00</b>	<b>\$ 2,251,744.00</b>

OPERATING EXPENSES					WATER	SEWER	FIRE	DISTRICT
6000	W	Salaries & Wages	Mgmt	Water	\$ 81,255.00			\$ 81,255.00
	S	Salaries & Wages	Mgmt	Sewer		\$ 33,856.25		\$ 33,856.25
	F	Salaries & Wages	Mgmt	Fire			\$ 96,300.45	\$ 96,300.45
6005	W	Salaries & Wages	Office Reg	Water	\$ 61,156.37			\$ 61,156.37
	S	Salaries & Wages	Office Reg	Sewer		\$ 25,481.82		\$ 25,481.82
	F	Salaries & Wages	Office Reg	Fire			\$ 15,289.09	\$ 15,289.09
6010	W	Salaries & Wages	Office O/T	Water	\$ 529.24			\$ 529.24
	S	Salaries & Wages	Office O/T	Sewer		\$ 220.52		\$ 220.52
	F	Salaries & Wages	Office O/T	Fire			\$ 132.31	\$ 132.31
6015	W	Salaries & Wages	Field Reg	Water	\$ 143,383.97			\$ 143,383.97
	S	Salaries & Wages	Field Reg	Sewer		\$ 95,589.31		\$ 95,589.31
6020	W	Salaries & Wages	Field O/T	Water	\$ 17,061.31			\$ 17,061.31
	S	Salaries & Wages	Field O/T	Sewer		\$ 11,374.21		\$ 11,374.21
6025	F	Salaries & Wages	Coverage	Fire			\$ 115,440.00	\$ 115,440.00

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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	\$ 23,907.08			\$ 23,907.08
	S	Payroll Taxes	Social Security/Medicare	Sewer		\$ 13,029.80		\$ 13,029.80
	F	Payroll Taxes	Social Security/Medicare	Fire			\$ 8,721.24	\$ 8,721.24
6100	W	Benefits	Retirement	Water	\$ 33,091.25			\$ 33,091.25
	S	Benefits	Retirement	Sewer		\$ 22,060.83		\$ 22,060.83
	F	Benefits	Retirement	Fire			\$ 45,045.71	\$ 45,045.71
6105	W	Benefits	Dental Ins.	Water	\$ 6,020.06			\$ 6,020.06
	S	Benefits	Dental Ins.	Sewer		\$ 3,428.02		\$ 3,428.02
	F	Benefits	Dental Ins.	Fire			\$ 585.36	\$ 585.36
6110	W	Benefits	Health Ins. Act.	Water	\$ 73,573.75			\$ 73,573.75
	S	Benefits	Health Ins. Act.	Sewer		\$ 41,768.63		\$ 41,768.63
	F	Benefits	Health Ins. Act.	Fire			\$ 7,280.53	\$ 7,280.53
6115	W	Benefits	Health Ins. Ret.	Water	\$ 46,271.70			\$ 46,271.70
	S	Benefits	Health Ins. Ret.	Sewer		\$ 19,279.88		\$ 19,279.88
	F	Benefits	Health Ins. Ret.	Fire			\$ 11,567.93	\$ 11,567.93
6116	W	Benefits	Health Ins. OPEB	Water	\$ -			\$ -
	S	Benefits	Health Ins. OPEB	Sewer		\$ -		\$ -
6118	W	Benefits	Retirement CEPPT	Water	\$ -			\$ -
	S	Benefits	Retirement CEPPT	Sewer		\$ -		\$ -
	S	Benefits	Retirement CEPPT	Sewer			\$ -	\$ -
6120	W	Training		Water	\$ 2,400.00			\$ 2,400.00
	S	Training		Sewer		\$ 1,776.00		\$ 1,776.00
	F	Training		Fire			\$ 5,000.00	\$ 5,000.00
6200	W	Director Fees		Water	\$ 9,124.92			\$ 9,124.92
	S	Director Fees		Sewer		\$ 3,802.05		\$ 3,802.05
	F	Director Fees		Fire			\$ 2,281.23	\$ 2,281.23
6205	W	Director Training / Conferences		Water	\$ 540.00			\$ 540.00
	S	Director Training / Conferences		Sewer		\$ 225.00		\$ 225.00
	F	Director Training / Conferences		Fire			\$ 135.00	\$ 135.00
6210	W	Board Misc.		Water	\$ 300.00			\$ 300.00
	S	Board Misc.		Sewer		\$ 125.00		\$ 125.00
	F	Board Misc.		Fire			\$ 75.00	\$ 75.00
6300	W	Prof Svcs	Legal	Water	\$ 11,400.00			\$ 11,400.00
	S	Prof Svcs	Legal	Sewer		\$ 4,750.00		\$ 4,750.00
	F	Prof Svcs	Legal	Fire			\$ 3,850.00	\$ 3,850.00
6305	W	Prof Svcs	Accounting	Water	\$ 1,747.00			\$ 1,747.00
	S	Prof Svcs	Accounting	Sewer		\$ 728.00		\$ 728.00
	F	Prof Svcs	Accounting	Fire			\$ 437.00	\$ 437.00
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	\$ 15,980.00			\$ 15,980.00
	S	Prof Svcs	Audit	Sewer		\$ 15,510.00		\$ 15,510.00
	F	Prof Svcs	Audit	Fire			\$ 15,510.00	\$ 15,510.00
6320	W	Prof Svcs	Dues/Membership Fees	Water	\$ 5,910.00			\$ 5,910.00
	S	Prof Svcs	Dues/Membership Fees	Sewer		\$ 2,634.00		\$ 2,634.00
	F	Prof Svcs	Dues/Membership Fees	Fire			\$ 3,000.00	\$ 3,000.00

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INCOME/EXPENSE ACCOUNTS				WATER	SEWER	FIRE	DISTRICT
6325	W	Prof Svcs	Banking Fees / Charges	Water	\$ 10,117.00		\$ 10,117.00
	S	Prof Svcs	Banking Fees / Charges	Sewer		\$ 7,478.00	\$ 7,478.00
	F	Prof Svcs	Banking Fees / Charges	Fire		\$ 650.00	\$ 650.00
6330	W	Prof Svcs	Regulatory Fees	Water	\$ 9,000.00		\$ 9,000.00
	S	Prof Svcs	Regulatory Fees	Sewer		\$ 1,259.00	\$ 1,259.00
	F	Prof Svcs	Regulatory Fees	Fire		\$ 95.00	\$ 95.00
6335	W	Prof Svcs	Testing / Lab	Water	\$ 10,000.00		\$ 10,000.00
	S	Prof Svcs	Testing / Lab	Sewer		\$ 150.00	\$ 150.00
	F	Prof Svcs	Testing / Lab	Fire		\$ -	\$ -
6340	W	Prof Svcs	Computer / Network	Water	\$ 600.00		\$ 600.00
	S	Prof Svcs	Computer / Network	Sewer		\$ 250.00	\$ 250.00
	F	Prof Svcs	Computer / Network	Fire		\$ 150.00	\$ 150.00
6345	W	Prof Svcs	Misc.	Water	\$ 3,175.00		\$ 3,175.00
	S	Prof Svcs	Misc.	Sewer		\$ 3,357.00	\$ 3,357.00
	F	Prof Svcs	Misc.	Fire		\$ 5,639.00	\$ 5,639.00
6400	W	Office	Supplies	Water	\$ 997.00		\$ 997.00
	S	Office	Supplies	Sewer		\$ 549.00	\$ 549.00
	F	Office	Supplies	Fire		\$ 936.00	\$ 936.00
6405	W	Office	Printing	Water	\$ 1,296.00		\$ 1,296.00
	S	Office	Printing	Sewer		\$ 540.00	\$ 540.00
	F	Office	Printing	Fire		\$ 424.00	\$ 424.00
6410	W	Office	Postage	Water	\$ 3,554.00		\$ 3,554.00
	S	Office	Postage	Sewer		\$ 2,369.00	\$ 2,369.00
	F	Office	Postage	Fire		\$ 20.00	\$ 20.00
6415	W	Office	Software / Computer	Water	\$ 900.00		\$ 900.00
	S	Office	Software / Computer	Sewer		\$ 375.00	\$ 375.00
	F	Office	Software / Computer	Fire		\$ 1,025.00	\$ 1,025.00
6420	W	Office	Equipment / Furniture	Water	\$ 1,980.00		\$ 1,980.00
	S	Office	Equipment / Furniture	Sewer		\$ 825.00	\$ 825.00
	F	Office	Equipment / Furniture	Fire		\$ 1,500.00	\$ 1,500.00
6425	W	Office	Misc.	Water	\$ 120.00		\$ 120.00
	S	Office	Misc.	Sewer		\$ 50.00	\$ 50.00
	F	Office	Misc.	Fire		\$ 660.00	\$ 660.00
6500	W	Insurance	Workers' Comp	Water	\$ 9,771.14		\$ 9,771.14
	S	Insurance	Workers' Comp	Sewer		\$ 5,624.02	\$ 5,624.02
	F	Insurance	Workers' Comp	Fire		\$ 8,522.15	\$ 8,522.15
6505	W	Insurance	Property/Liability/Vehicles	Water	\$ 38,400.00		\$ 38,400.00
	S	Insurance	Property/Liability/Vehicles	Sewer		\$ 25,600.00	\$ 25,600.00
	F	Insurance	Property/Liability/Vehicles	Fire		\$ 38,805.00	\$ 38,805.00
6600	W	Vehicle	Maintenance	Water	\$ 6,000.00		\$ 6,000.00
	S	Vehicle	Maintenance	Sewer		\$ 4,000.00	\$ 4,000.00
	F	Vehicle	Maintenance	Fire		\$ 16,200.00	\$ 16,200.00
6605	W	Vehicle	Fuel	Water	\$ 6,864.00		\$ 6,864.00
	S	Vehicle	Fuel	Sewer		\$ 4,576.00	\$ 4,576.00
	F	Vehicle	Fuel	Fire		\$ 7,800.00	\$ 7,800.00
6700	W	Utility	Phone/Internet	Water	\$ 3,800.00		\$ 3,800.00
	S	Utility	Phone/Internet	Sewer		\$ 2,164.00	\$ 2,164.00
	F	Utility	Phone/Internet	Fire		\$ 3,732.00	\$ 3,732.00

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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	\$ 1,185.00	\$ 1,185.00	
	S	Utility	Electric	Facilities	Sewer	\$ 770.00	\$ 770.00	
	F	Utility	Electric	Facilities	Fire		\$ 6,480.00	
6715	W	Utility	Electric	Pumping	Water	\$ 35,150.00	\$ 35,150.00	
	S	Utility	Electric	Pumping	Sewer	\$ 9,800.00	\$ 9,800.00	
6720	W	Utility	Security		Water	\$ 1,512.00	\$ 1,512.00	
	S	Utility	Security		Sewer	\$ 1,008.00	\$ 1,008.00	
	F	Utility	Security		Fire		\$ 1,260.00	
6800	W	Operations	Routine Maintenance		Water	\$ 5,450.00	\$ 5,450.00	
	S	Operations	Routine Maintenance		Sewer	\$ 7,500.00	\$ 7,500.00	
	F	Operations	Routine Maintenance		Fire		\$ 75.00	
6805	W	Operations	Repairs		Water	\$ 18,000.00	\$ 18,000.00	
	S	Operations	Repairs		Sewer	\$ 8,000.00	\$ 8,000.00	
6810	W	Operations	Inspecting / Testing		Water	\$ 1,800.00	\$ 1,800.00	
	S	Operations	Inspecting / Testing		Sewer	\$ -	\$ -	
	F	Operations	Inspecting / Testing		Fire		\$ 7,000.00	
6815	W	Operations	Facilities		Water	\$ 1,257.00	\$ 1,257.00	
	S	Operations	Facilities		Sewer	\$ 455.00	\$ 455.00	
	F	Operations	Facilities		Fire		\$ 7,000.00	
6820	W	Operations	Tools / Equipment		Water	\$ 6,000.00	\$ 6,000.00	
	S	Operations	Tools / Equipment		Sewer	\$ 600.00	\$ 600.00	
	F	Operations	Tools / Equipment		Fire		\$ 2,500.00	
6825	W	Operations	Uniforms		Water	\$ 1,050.00	\$ 1,050.00	
	S	Operations	Uniforms		Sewer	\$ 700.00	\$ 700.00	
	F	Operations	Uniforms		Fire		\$ 5,000.00	
6830	W	Operations	Safety Equipment		Water	\$ 990.00	\$ 990.00	
	S	Operations	Safety Equipment		Sewer	\$ 480.00	\$ 480.00	
	F	Operations	Safety Equipment		Fire		\$ 3,600.00	
6835	S	Operations	Treatment		Sewer	\$ 280,440.00	\$ 280,440.00	
6837	W	Operations	Water Standby/Purchase		Water	\$ 2,611.00	\$ 2,611.00	
6840	F	Operations	Medical Supplies		Fire		\$ 3,290.00	
6845	F	Operations	Dispatching		Fire		\$ 18,000.00	
6850	F	Operations	Fire Prevention/Weed Abatement		Fire		\$ 4,300.00	
<b>OPERATING EXPENSE SUBTOTAL</b>					<b>\$ 718,360.79</b>	<b>\$ 666,658.33</b>	<b>\$ 482,814.00</b>	<b>\$ 1,867,833.12</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
REPLACEMENT/MASTER PLAN EXPENSES					WATER	SEWER	FIRE	DISTRICT
8000	W	Replacement	Vehicles	Water				\$ -
	S	Replacement	Vehicles	Sewer				\$ -
	F	Replacement	Vehicles	Fire			\$ 48,528.00	\$ 48,528.00
8005	W	Replacement	Facilities	Water				\$ -
	S	Replacement	Facilities	Sewer		\$ 20,082.00		\$ 20,082.00
	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			\$ 11,000.00	\$ 11,000.00
8015	W	Replacement	System	Water	\$ 22,500.00			\$ 22,500.00
	S	Replacement	System	Sewer				\$ -
	F	Replacement	System	Fire				\$ -
8020	W	Capital Improvement		Water				\$ -
	S	Capital Improvement		Sewer		\$ 58,391.00		\$ 58,391.00
	F	Capital Improvement		Fire				\$ -
<b>REPLACEMENT/MASTER PLAN EXPENSES TOTALS</b>					<b>\$ 34,940.05</b>	<b>\$ 135,616.23</b>	<b>\$ 59,528.00</b>	<b>\$ 230,084.28</b>