

APCWD FY 2026 - 2027 Approved

INCOME/EXPENSE ACCOUNTS						WATER	SEWER	FIRE	DISTRICT
OPERATING REVENUES						BUDGET	BUDGET	BUDGET	BUDGET
4000	W	Sales & Fees			Water	\$ 669,239.00			\$ 669,239.00
	S	Sales & Fees			Sewer		\$ 812,319.00		\$ 812,319.00
4010	W	Sales to other Agencies	RS		Water	\$ 60,000.00			\$ 60,000.00
4020	F	Paid Call from other Agencies			Fire			\$ 120,000.00	\$ 120,000.00
OPERATING REVENUE SUBTOTAL						\$ 729,239.00	\$ 812,319.00	\$ 120,000.00	\$ 1,661,558.00

NONOPERATING REVENUES						WATER	SEWER	FIRE	DISTRICT
5000	W	Property Taxes			Fire	\$ -			\$ -
	S	RS Reconciliation			Fire		\$ 39,153.00		\$ 39,153.00
5000	F	Property Taxes			Fire			\$ 437,348.73	\$ 437,348.73
5005	W	Standby Charges			Water	\$ 29,392.29			\$ 29,392.29
	S	Standby Charges			Sewer		\$ 63,222.42		\$ 63,222.42
5010	W	Interest Income			Water	\$ 500.00			\$ 500.00
	S	Interest Income			Sewer		\$ 500.00		\$ 500.00
	F	Interest Income			Fire			\$ 6,000.00	\$ 6,000.00
5015	W	Late Charge Income			Water	\$ 8,734.67			\$ 8,734.67
	S	Late Charge Income			Sewer		\$ 10,718.21		\$ 10,718.21
5020	W	Grant Income			Water	\$ 500.00			\$ 500.00
	S	Grant Income			Sewer		\$ 500.00		\$ 500.00
	F	Grant Income			Fire			\$ 20,000.00	\$ 20,000.00
5025	W	Gain on Disposal of Fixed Assets			Water	\$ 100.00			\$ 100.00
	S	Gain on Disposal of Fixed Assets			Sewer		\$ 100.00		\$ 100.00
	F	Gain on Disposal of Fixed Assets			Fire			\$ 5,000.00	\$ 5,000.00
5030	W	Other	Adjustments		Water	\$ (1,500.00)			\$ (1,500.00)
	S	Other	Adjustments		Sewer		\$ 500.00		\$ 500.00
	F	Other	Adjustments		Fire			\$ -	\$ -
5035	W	Other	Fees & Charges		Water	\$ 7,000.00			\$ 7,000.00
	S	Other	Fees & Charges		Sewer		\$ 7,500.00		\$ 7,500.00
	F	Other	Fees & Charges		Fire			\$ 13,400.00	\$ 13,400.00
NONOPERATING REVENUE SUBTOTAL						\$ 44,726.96	\$ 122,193.63	\$ 481,748.73	\$ 648,669.32
REVENUE TOTALS						\$ 773,965.96	\$ 934,512.63	\$ 601,748.73	\$ 2,310,227.32

OPERATING EXPENSES						WATER	SEWER	FIRE	DISTRICT
6000	W	Salaries & Wages	Mgmt		Water	\$ 85,844.30			\$ 85,844.30
	S	Salaries & Wages	Mgmt		Sewer		\$ 35,768.46		\$ 35,768.46
	F	Salaries & Wages	Mgmt		Fire			\$ 61,140.93	\$ 61,140.93
6005	W	Salaries & Wages	Office	Reg	Water	\$ 37,346.40			\$ 37,346.40
	S	Salaries & Wages	Office	Reg	Sewer		\$ 15,561.00		\$ 15,561.00
	F	Salaries & Wages	Office	Reg	Fire			\$ 9,336.60	\$ 9,336.60
6010	W	Salaries & Wages	Office	O/T	Water	\$ 323.19			\$ 323.19
	S	Salaries & Wages	Office	O/T	Sewer		\$ 134.66		\$ 134.66
	F	Salaries & Wages	Office	O/T	Fire			\$ 80.80	\$ 80.80
6015	W	Salaries & Wages	Field	Reg	Water	\$ 156,794.82			\$ 156,794.82
	S	Salaries & Wages	Field	Reg	Sewer		\$ 84,427.98		\$ 84,427.98
6020	W	Salaries & Wages	Field	O/T	Water	\$ 17,526.34			\$ 17,526.34
	S	Salaries & Wages	Field	O/T	Sewer		\$ 9,437.26		\$ 9,437.26

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INCOME/EXPENSE ACCOUNTS						WATER	SEWER	FIRE	DISTRICT
6025	F	Salaries & Wages	Coverage		Fire			\$ 125,000.00	\$ 125,000.00
6030	F	Salaries & Wages	Calls/Drills		Fire			\$ 60,000.00	\$ 60,000.00
6035	W	Payroll Taxes	Social Security/Medicare		Water	\$ 23,482.44			\$ 23,482.44
	S	Payroll Taxes	Social Security/Medicare		Sewer		\$ 11,408.55		\$ 11,408.55
	F	Payroll Taxes	Social Security/Medicare		Fire			\$ 5,572.23	\$ 5,572.23
6100	W	Benefits	Retirement		Water	\$ 38,252.55			\$ 38,252.55
	S	Benefits	Retirement		Sewer		\$ 20,597.53		\$ 20,597.53
	F	Benefits	Retirement		Fire			\$ 29,992.50	\$ 29,992.50
6105	W	Benefits	Dental Ins.		Water	\$ 6,436.56			\$ 6,436.56
	S	Benefits	Dental Ins.		Sewer		\$ 3,174.91		\$ 3,174.91
	F	Benefits	Dental Ins.		Fire			\$ 597.17	\$ 597.17
6110	W	Benefits	Health Ins.	Act.	Water	\$ 84,081.54			\$ 84,081.54
	S	Benefits	Health Ins.	Act.	Sewer		\$ 41,264.83		\$ 41,264.83
	F	Benefits	Health Ins.	Act.	Fire			\$ 8,230.73	\$ 8,230.73
6115	W	Benefits	Health Ins.	Ret.	Water	\$ 54,311.37			\$ 54,311.37
	S	Benefits	Health Ins.	Ret.	Sewer		\$ 22,629.74		\$ 22,629.74
	F	Benefits	Health Ins.	Ret.	Fire			\$ 13,577.84	\$ 13,577.84
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	Fire			\$ -	\$ -
6120	W	Training			Water	\$ 3,000.00			\$ 3,000.00
	S	Training			Sewer		\$ 3,000.00		\$ 3,000.00
	F	Training			Fire			\$ 16,000.00	\$ 16,000.00
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.	Refreshments		Water	\$ 650.00			\$ 650.00
	S	Board Misc.	Refreshments		Sewer		\$ 270.00		\$ 270.00
	F	Board Misc.	Refreshments		Fire			\$ 160.00	\$ 160.00
6300	W	Prof Svcs	Legal		Water	\$ 5,500.00			\$ 5,500.00
	S	Prof Svcs	Legal		Sewer		\$ 2,500.00		\$ 2,500.00
	F	Prof Svcs	Legal		Fire			\$ 10,000.00	\$ 10,000.00
6305	W	Prof Svcs	Accounting	Abilia	Water	\$ 1,100.00			\$ 1,100.00
	S	Prof Svcs	Accounting	Abilia	Sewer		\$ 450.00		\$ 450.00
	F	Prof Svcs	Accounting	Abilia	Fire			\$ 300.00	\$ 300.00
6310	W	Prof Svcs	Engineering		Water	\$ 500.00			\$ 500.00
	S	Prof Svcs	Engineering		Sewer		\$ 500.00		\$ 500.00
	F	Prof Svcs	Engineering		Fire			\$ 500.00	\$ 500.00
6315	W	Prof Svcs	Audit		Water	\$ 17,492.46			\$ 17,492.46
	S	Prof Svcs	Audit		Sewer		\$ 17,492.46		\$ 17,492.46
	F	Prof Svcs	Audit		Fire			\$ 17,492.46	\$ 17,492.46
6320	W	Prof Svcs	Dues/Membership Fees		Water	\$ 7,500.00			\$ 7,500.00
	S	Prof Svcs	Dues/Membership Fees		Sewer		\$ 3,000.00		\$ 3,000.00

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INCOME/EXPENSE ACCOUNTS					WATER	SEWER	FIRE	DISTRICT
	F	Prof Svcs	Dues/Membership Fees		Fire		\$ 8,000.00	\$ 8,000.00
6325	W	Prof Svcs	Banking Fees / Charges		Water	\$ 8,000.00		\$ 8,000.00
	S	Prof Svcs	Banking Fees / Charges		Sewer		\$ 8,000.00	\$ 8,000.00
	F	Prof Svcs	Banking Fees / Charges		Fire		\$ 1,200.00	\$ 1,200.00
6330	W	Prof Svcs	Regulatory Fees		Water	\$ 5,500.00		\$ 5,500.00
	S	Prof Svcs	Regulatory Fees		Sewer		\$ 5,500.00	\$ 5,500.00
	F	Prof Svcs	Regulatory Fees		Fire		\$ 100.00	\$ 100.00
6335	W	Prof Svcs	Testing / Lab		Water	\$ 9,000.00		\$ 9,000.00
	S	Prof Svcs	Testing / Lab		Sewer		\$ 150.00	\$ 150.00
	F	Prof Svcs	Testing / Lab		Fire		\$ -	\$ -
6340	W	Prof Svcs	Computer / Network		Water	\$ 7,500.00		\$ 7,500.00
	S	Prof Svcs	Computer / Network		Sewer		\$ 1,800.00	\$ 1,800.00
	F	Prof Svcs	Computer / Network		Fire		\$ 600.00	\$ 600.00
6345	W	Prof Svcs	Misc.	Grant	Water	\$ 5,333.00		\$ 5,333.00
	S	Prof Svcs	Misc.	Grant	Sewer		\$ 4,533.00	\$ 4,533.00
	F	Prof Svcs	Misc.	Med/Grant	Fire		\$ 21,333.00	\$ 21,333.00
6400	W	Office	Supplies		Water	\$ 1,400.00		\$ 1,400.00
	S	Office	Supplies		Sewer		\$ 700.00	\$ 700.00
	F	Office	Supplies		Fire		\$ 1,400.00	\$ 1,400.00
6405	W	Office	Printing		Water	\$ 2,000.00		\$ 2,000.00
	S	Office	Printing		Sewer		\$ 1,200.00	\$ 1,200.00
	F	Office	Printing		Fire		\$ 2,200.00	\$ 2,200.00
6410	W	Office	Postage		Water	\$ 3,554.00		\$ 3,554.00
	S	Office	Postage		Sewer		\$ 2,072.88	\$ 2,072.88
	F	Office	Postage		Fire		\$ 60.00	\$ 60.00
6415	W	Office	Software / Computer		Water	\$ 2,150.00		\$ 2,150.00
	S	Office	Software / Computer		Sewer		\$ 1,850.00	\$ 1,850.00
	F	Office	Software / Computer		Fire		\$ 3,600.00	\$ 3,600.00
6420	W	Office	Equipment / Furniture		Water	\$ 1,000.00		\$ 1,000.00
	S	Office	Equipment / Furniture		Sewer		\$ 500.00	\$ 500.00
	F	Office	Equipment / Furniture		Fire		\$ 100.00	\$ 100.00
6425	W	Office	Misc.		Water	\$ 120.00		\$ 120.00
	S	Office	Misc.		Sewer		\$ 50.00	\$ 50.00
	F	Office	Misc.		Fire		\$ 10.00	\$ 10.00
6500	W	Insurance	Workers' Comp		Water	\$ 8,733.87		\$ 8,733.87
	S	Insurance	Workers' Comp		Sewer		\$ 5,734.10	\$ 5,734.10
	F	Insurance	Workers' Comp		Fire		\$ 7,910.29	\$ 7,910.29
6505	W	Insurance	Property/Liability/Vehicles		Water	\$ 43,100.00		\$ 43,100.00
	S	Insurance	Property/Liability/Vehicles		Sewer		\$ 27,700.00	\$ 27,700.00
	F	Insurance	Property/Liability/Vehicles		Fire		\$ 55,700.00	\$ 55,700.00
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		\$ 45,000.00	\$ 45,000.00
6605	W	Vehicle	Fuel		Water	\$ 7,500.00		\$ 7,500.00
	S	Vehicle	Fuel		Sewer		\$ 5,100.00	\$ 5,100.00
	F	Vehicle	Fuel		Fire		\$ 18,000.00	\$ 18,000.00
6700	W	Utility	Phone/Internet		Water	\$ 5,000.00		\$ 5,000.00
	S	Utility	Phone/Internet		Sewer		\$ 2,500.00	\$ 2,500.00

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INCOME/EXPENSE ACCOUNTS						WATER	SEWER	FIRE	DISTRICT
	F	Utility	Phone/Internet		Fire			\$ 4,500.00	\$ 4,500.00
6705	W	Utility	Gas		Water	\$ 1,800.00			\$ 1,800.00
	S	Utility	Gas		Sewer		\$ 1,000.00		\$ 1,000.00
	F	Utility	Gas		Fire			\$ 4,000.00	\$ 4,000.00
6710	W	Utility	Electric	Facilities	Water	\$ 1,560.00			\$ 1,560.00
	S	Utility	Electric	Facilities	Sewer		\$ 770.00		\$ 770.00
	F	Utility	Electric	Facilities	Fire			\$ 7,000.00	\$ 7,000.00
6715	W	Utility	Electric	Pumping	Water	\$ 35,150.00			\$ 35,150.00
	S	Utility	Electric	Pumping	Sewer		\$ 8,000.00		\$ 8,000.00
6720	W	Utility	Security		Water	\$ 1,200.00			\$ 1,200.00
	S	Utility	Security		Sewer		\$ 500.00		\$ 500.00
	F	Utility	Security		Fire			\$ 750.00	\$ 750.00
6800	W	Operations	Routine Maintenance		Water	\$ 6,000.00			\$ 6,000.00
	S	Operations	Routine Maintenance		Sewer		\$ 4,000.00		\$ 4,000.00
	F	Operations	Routine Maintenance		Fire			\$ 250.00	\$ 250.00
6805	W	Operations	Repairs	Hydrants	Water	\$ 20,000.00			\$ 20,000.00
	S	Operations	Repairs		Sewer		\$ 7,000.00		\$ 7,000.00
6810	W	Operations	Inspecting/Backflow Testing		Water	\$ 1,800.00			\$ 1,800.00
	S	Operations	Inspecting / Testing		Sewer		\$ -		\$ -
	F	Operations	Inspecting / Testing		Fire			\$ 5,500.00	\$ 5,500.00
6815	W	Operations	Facilities		Water	\$ 2,500.00			\$ 2,500.00
	S	Operations	Facilities		Sewer		\$ 1,400.00		\$ 1,400.00
	F	Operations	Facilities		Fire			\$ 15,000.00	\$ 15,000.00
6820	W	Operations	Tools / Equipment		Water	\$ 6,000.00			\$ 6,000.00
	S	Operations	Tools / Equipment		Sewer		\$ 6,000.00		\$ 6,000.00
	F	Operations	Tools / Equipment		Fire			\$ 20,000.00	\$ 20,000.00
6825	W	Operations	Uniforms		Water	\$ 1,050.00			\$ 1,050.00
	S	Operations	Uniforms		Sewer		\$ 700.00		\$ 700.00
	F	Operations	Uniforms		Fire			\$ 7,500.00	\$ 7,500.00
6830	W	Operations	Safety Equipment		Water	\$ 2,000.00			\$ 2,000.00
	S	Operations	Safety Equipment		Sewer		\$ 1,200.00		\$ 1,200.00
	F	Operations	Safety Equipment		Fire			\$ 19,500.00	\$ 19,500.00
6835	S	Operations	Treatment		Sewer		\$ 274,584.00		\$ 274,584.00
6837	W	Operations	Water Standby/CLAWA		Water	\$ 3,131.00			\$ 3,131.00
6840	F	Operations	Medical Supplies		Fire			\$ 3,500.00	\$ 3,500.00
6845	F	Operations	Dispatching		Fire			\$ 29,859.00	\$ 29,859.00
6850	F	Operations	Fire Prevention/Weed Abat		Fire			\$ 3,785.00	\$ 3,785.00
OPERATING EXPENSE SUBTOTAL						\$ 747,888.76	\$ 652,188.41	\$ 646,754.77	\$ 2,046,831.93

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
REPLACEMENT/MASTER PLAN EXPENSES						WATER	SEWER	FIRE	DISTRICT
8000	W	Replacement	Vehicles		Water	\$ -			\$ -
	S	Replacement	Vehicles	Flatbed Truck	Sewer		\$ 37,000.00		\$ 37,000.00
	F	Replacement	Vehicles		Fire				\$ -
8005	W	Replacement	Facilities		Water				\$ -
	S	Replacement	Facilities		Sewer				\$ -
	F	Replacement	Facilities		Fire				\$ -
8010	W	Replacement	Equipment	Lease	Water	\$ 12,440.05			\$ 12,440.05
	S	Replacement	Equipment	Lease	Sewer		\$ 57,143.23		\$ 57,143.23
	F	Replacement	Equipment	Brush Engine	Fire			\$ 80,226.74	\$ 80,226.74
8015	W	Replacement	Temp		Water				\$ -
	S	Replacement	Temp		Sewer				\$ -
	F	Replacement	System		Fire				\$ -
8020	W	Capital Improvement			Water				\$ -
	S	Capital Improvement		RS CIP	Sewer		\$116,040.00		\$ 116,040.00
	F	Capital Improvement			Fire				\$ -
REPLACEMENT/MASTER PLAN EXPENSES TOTALS						\$ 12,440.05	\$ 210,183.23	\$ 80,226.74	\$ 302,850.02