

**ICR SANITARY DISTRICT BUDGET 202-2025**  
Proposed Budget April, 2024

Account	Description	Approved 2023-2024	Actual Projected YE 2024	Proposed Budget 2024-25	Comments
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**OPERATING REVENUES**

**6100 OPERATING & MAINTENANCE REVENUES**

6110	Ad Valorem Tax Revenue-operations	\$497,000		\$489,750	property taxes collected from all properties in the District
	Ad Valorem Tax Revenue-Bond Repayment	\$170,000		\$170,000	
6118	Inspection Fees	\$12,500	\$21,250	\$12,500	Hookup up inspections
6123	Application/Transfer Fees	\$1,750	\$6,750	\$1,750	Fees for handling record updates when property transfers/new connects
6140	Interest on Bank & Savings	\$ 4,000	\$ 15,429	\$ 4,000	Interest from bank and County accounts
6300	Effluent Sales	\$ 68,000	\$ 67,582	\$ 68,000	Sales of effluent to Talking Rock Golf Course
6600	Miscellaneous Income	\$ 1,800	\$ 1,800	\$ 1,800	Other revenue not covered above (Lab use fee- A Quality)
6860	Lawsuit Settlement				
6125	Commercial User Fees	\$7,000	\$7,056	\$7,000	\$1,750/qtr
6130	Residential User Fees	\$158,400	\$148,000	\$171,000	880 customers @\$45/qtr
	<b>TOTAL USER FEE REVENUE</b>	<b>\$165,400</b>		<b>\$178,000</b>	

<b>TOTAL OPERATING REVENUES</b>	<b>\$785,450</b>	<b>\$0</b>	<b>\$925,800</b>
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Optional Ad Valorem Tax-capital formation

Optional Total User Fee Revenue

**TOTAL REVENUE FOR CAPITAL FORMATION**

**NON-OPERATING REVENUE and OTHER FUNDS**

6125	Lot Fees	\$105,000	\$159,000	\$105,000	Fees collected in TRR & WC for developer lots sold
6120	Capacity Fees/Connect Fees	\$21,000	\$27,000	\$18,000	Fees collected for new connections to system (ICR & certain others)
	Reimbursement Income	\$5,000	\$5,000	\$5,000	Reimbursements for District expenditures (principally for WWTP upgrades)
	<b>BOND REVENUE -DEBT REPAYMENT</b>			\$0	
	<b>Transfers from Non Restricted Fund</b>	\$15,000		\$15,000	
	<b>Receipts from WIFA Loan</b>	\$2,933,000		\$3,250,000	

<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$131,000</b>	<b>\$191,000</b>	<b>\$3,393,000</b>
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<b>TOTAL REVENUE(Operating &amp; Non-Operating)</b>	<b>\$916,450</b>	<b>\$191,000</b>	<b>\$4,318,800</b>
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**OPERATING EXPENSES**

**ADMINISTRATIVE EXPENSE**

**District Operating Overhead**

7210	Mandatory Publishing	\$700	\$700	\$700	Required publication of notices of hearings, etc
7215	Website Maintenance	\$2,400	\$1,500	\$1,500	expenses to host & update District website
7340	Rent- Meeting Room	\$2,000	\$200	\$300	Cost of meeting room rental
7380	Yavapai County Elections	\$0	\$0	\$2,500	Expenses billed to ICRSD for County elections

**Accounting & Bookkeeping**

7220	Acct Svc				
7222	Customer Billing	\$3,500	\$4,399	\$4,300	expenses to maintain customer records, prepare bills, etc
7224	Accounting Fee	\$13,800	\$14,500	\$15,000	Contracted monthly fee for bookkeeping

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7225	Special Projects/Extras	\$800	\$500	\$800	extras, office expense, additional hours, etc., not covered by contract
7226	Customer Record Maintenance	\$1,800	\$1,800	\$1,800	
7251	Postage	\$1,600	\$1,500	\$1,600	postage for mailings and bills
7300	Office Expense	\$2,000	\$1,100	\$1,100	
7350	Post Office Box Rental				
7352	Office Supplies	\$1,200	\$1,200	\$1,200	supplies for mailings, inserts, preparation of Board packets
7353	Telephone at business office				Office phone line
	<b>Total Accounting &amp; Bookkeeping</b>	<b>\$24,700</b>	<b>\$24,999</b>	<b>\$25,800</b>	
<b>TOTAL ADMINISTRATIVE EXPENSE</b>		<b>\$29,800</b>	<b>\$27,399</b>	<b>\$30,800</b>	
7250	<b>Insurance</b>	<b>\$35,000</b>	<b>\$29,200</b>	<b>\$30,000</b>	
<b>WAGES</b>					
7280	Manager Services	\$30,000	\$30,000	\$30,000	Manager salary
7285	District Clerk	\$1,800	\$1,000	\$1,000	District Clerk wages
7286	Payroll Taxes	\$3,000	\$2,200	\$2,200	payroll taxes for manager # District Clerk
<b>TOTAL WAGES &amp; SALARIES</b>		<b>\$34,800</b>	<b>\$33,200</b>	<b>\$33,200</b>	
<b>PLANT &amp; OPERATING EXPENSE</b>					
<b>Plant Utilities</b>					
7530	Water	750	700	700	Water services at WWTP
7532	Telephone at Plant/Communications				Telephone and LD carrier for WWTP phone/Lift Station communications
7533	Electric	36,000	35,000	42,000	electricity at plant and 3 lift stations
7534	Trash	300	300	300	trash services at WWTP
	<b>Total Plant Utilities</b>	<b>\$37,050</b>	<b>\$36,000</b>	<b>\$43,000</b>	
<b>Plant Operating Expenses</b>					
7540	Chemicals	70,000	66,000	70,000	Primarily Chlorine & Methanol for WWTP
7550	Hauling Sludge(processing & disposal)	25,000	32,643	25,000	pumping, hauling & disposal of sludge waste (incl eqpt rental)
7560	Laboratory Analysis	8,000	6,000	6,000	Required periodic lab testing of samples from WWTP
	Sample Testing/Certification				Annual certification of onsite test lab
7576	Operating Permits	4,000	4,000	4,000	Annual permit to operate WWTP & Lab permit
	<b>Total Plant Operating Expenses</b>	<b>\$107,000</b>	<b>\$108,643</b>	<b>\$105,000</b>	
<b>Operator Expenses</b>					
7570	Operator Contract	86,000	86,000	86,000	Contract for operation of sanitary system
7572	Operator Extras	8,000	8,000	8,000	Extras not covered in operator contract
	<b>Total Operator Expenses</b>	<b>\$94,000</b>	<b>\$94,000</b>	<b>\$94,000</b>	
<b>Repairs &amp; Maintenance</b>					
7400	Depreciation				
7510	Landscape Maintenance	1,800	3,800	3,800	Landscape upkeep at WWTP
7580	Maint/Repairs Outside Services	75,000	60,000	75,000	Use of contractor services for repairs
	Repair/replace manhole/valve collars	15,000	0	15,000	
	Replace air relief valves	10,000	0	10,000	
	Repair clarifier tank wier	10,000	0	10,000	
7590	Plant Material & Supplies	10,000	12,000	10,000	parts/supplies used in maintenance/repair

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7995	Generator Maintenance	3,000	2,800	3,000	repairs and annual servicing of backup generator
	<b>Total Repairs &amp; Maintenance</b>	<b>\$124,800</b>	<b>\$78,600</b>	<b>\$126,800</b>	
<b>TOTAL PLANT &amp; OPERATING EXPENSE</b>		<b>\$362,850</b>	<b>\$317,243</b>	<b>\$368,800</b>	
7710	Accounting Audit	6,000	5,500	6,000	Required annual review of District financial reports
7720	Attorney Fees - Cost Retainer				
7720	Attorney Fees - District Operations	45,000	40,000	45,000	Fees for legal services of District Counsel
7722	Litigation Fees				
	Contingency for Court Award				
7730	Consulting Services				Engineering Consulting - Plan for Plant Expansion
7750	Engineering Services - District				engineering consulting services
<b>TOTAL CONSULTING SERVICES</b>		<b>\$51,000</b>	<b>\$45,500</b>	<b>\$51,000</b>	
7800	Other Expenses				
7810	Customer Refunds				
	Contingencies	\$75,000		\$75,000	
<b>TOTAL OTHER</b>		<b>\$75,000</b>	<b>\$0</b>	<b>\$75,000</b>	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$588,450</b>	<b>\$452,542</b>	<b>\$588,800</b>	
<b>NON-OPERATING EXPENDITURES</b>					
<b>Debt Repayment</b>		\$ 170,000		\$ 170,000	
Reimbursable Expense		\$ -	\$ -		
2470	Repayment of Infrastructure	\$92,000	\$22,384	\$92,000	Annual repayment for infrastructure costs
Capital Expenditures		\$2,933,000	\$350,000	\$3,250,000	Additions to WWTP
Capital Expenditures from Unrestricted Account		\$15,000		\$15,000	
Sludge Handling Equipment					
Reserve for Replacements (unrestricted fund)		\$75,000		\$75,000	Amounts set aside for non-WWTP asset addns or replacements
Other Deposits to Capital Accts		\$126,000		\$128,000	Net of revenue to capital accounts and capital expenditures
Legal Judgements					
<b>TOTAL NON-OPERATING EXPENDITURES</b>		<b>\$3,411,000</b>	<b>\$372,384</b>	<b>\$3,730,000</b>	
<b>TOTAL EXPENDITURES (Operating &amp; Non-Operating)</b>		<b>\$3,999,450</b>	<b>\$824,926</b>	<b>\$4,318,800</b>	

Surplus/Deficit