

ICR SANITARY DISTRICT BUDGET 2023-2024
 Approved Budget June 8, 2023

W/O Amendmt #3

| Account | Description | Approved 2022-2023 | Actual Projected YE 2023 | Proposed Budget 2023-24 | Comments |
|---------|-------------|-----------------------|-----------------------------|----------------------------|----------|
|---------|-------------|-----------------------|-----------------------------|----------------------------|----------|

OPERATING REVENUES

6100 OPERATING & MAINTENANCE REVENUES

| | | | | | |
|------|---------------------------------------|-----------|-----------|-----------|-----------------------------------------------------------------------|
| 6110 | Ad Valorem Tax Revenue-operations | \$449,400 | | \$497,000 | property taxes collected from all properties in the District |
| | Ad Valorem Tax Revenue-Bond Repayment | | | \$170,000 | |
| 6118 | Inspection Fees | \$5,000 | \$21,250 | \$12,500 | Hookup up inspections |
| 6123 | Application/Transfer Fees | \$1,350 | \$6,750 | \$1,750 | Fees for handling record updates when property transfers/new connects |
| 6140 | Interest on Bank & Savings | \$ 1,800 | \$ 15,429 | \$ 4,000 | Interest from bank and County accounts |
| 6300 | Effluent Sales | \$ 66,000 | \$ 67,582 | \$ 68,000 | Sales of effluent to Talking Rock Golf Course |
| 6600 | Miscellaneous Income | \$ 1,000 | \$ 1,800 | \$ 1,800 | Other revenue not covered above (Lab use fee- A Quality) |
| 6860 | Lawsuit Settlement | | | | |
| 6125 | Commercial User Fees | \$6,000 | \$7,056 | \$7,000 | \$1,750/qtr |
| 6130 | Residential User Fees | \$144,000 | \$148,000 | \$158,400 | 880 customers @\$45/qtr |
| | TOTAL USER FEE REVENUE | \$150,000 | | \$165,400 | |

| | | | |
|---------------------------------|------------------|------------|------------------|
| TOTAL OPERATING REVENUES | \$674,550 | \$0 | \$920,450 |
|---------------------------------|------------------|------------|------------------|

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 | \$87,500 | \$159,000 | \$105,000 | Fees collected in TRR & WC for developer lots sold |
| 6120 | Capacity Fees/Connect Fees | \$14,000 | \$27,000 | \$21,000 | Fees collected for new connections to system (ICR & certain others) |
| | Reimbursement Income | \$8,000 | \$5,000 | \$5,000 | Reimbursements for District expenditures (principally for WWTP upgrades) |
| | BOND REVENUE -DEBT REPAYMENT | | | \$0 | |
| | Transfers from Non Restricted Fund | | | \$15,000 | |
| | Receipts from WIFA Loan | | | \$2,933,000 | |

| | | | |
|------------------------------------|------------------|------------------|--------------------|
| TOTAL NON-OPERATING REVENUE | \$109,500 | \$191,000 | \$3,079,000 |
|------------------------------------|------------------|------------------|--------------------|

| | | | |
|-----------------------------------------------------|------------------|------------------|--------------------|
| TOTAL REVENUE(Operating & Non-Operating) | \$784,050 | \$191,000 | \$3,999,450 |
|-----------------------------------------------------|------------------|------------------|--------------------|

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 | \$2,400 | \$2,400 | expenses to host & update District website |
| 7340 | Rent- Meeting Room | \$350 | \$200 | \$2,000 | Cost of meeting room rental |
| 7380 | Yavapai County Elections | \$5,000 | \$2,900 | \$0 | Expenses billed to ICRSD for County elections |
| | Accounting & Bookkeeping | | | | |
| 7220 | Acct Svc | | | | |
| 7222 | Customer Billing | \$3,200 | \$3,500 | \$3,500 | expenses to maintain customer records, prepare bills, etc |
| 7224 | Accounting Fee | \$13,800 | \$13,800 | \$13,800 | Contracted monthly fee for bookkeeping |
| 7225 | Special Projects/Extras | \$1,500 | \$500 | \$800 | extras, office expense, additional hours, etc., not covered by contract |

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| 7226 | Customer Record Maintenance | \$2,000 | \$1,800 | \$1,800 | |
| 7251 | Postage | \$3,200 | \$1,500 | \$1,600 | postage for mailings and bills |
| 7300 | Office Expense | \$2,500 | \$2,000 | \$2,000 | |
| 7350 | Post Office Box Rental | | | | |
| 7352 | Office Supplies | \$1,000 | \$1,200 | \$1,200 | supplies for mailings, inserts, preparation of Board packets |
| 7353 | Telephone at business office | | | | Office phone line |
| Total Accounting & Bookeeping | | | | | |
| TOTAL ADMINISTRATIVE EXPENSE | | \$35,650 | \$30,500 | \$29,800 | |
| 7250 | Insurance | \$38,000 | \$28,000 | \$35,000 | |
| WAGES | | | | | |
| 7280 | Manager Services | \$24,000 | \$26,400 | \$30,000 | Manager salary |
| 7285 | District Clerk | \$1,500 | \$1,200 | \$1,800 | District Clerk wages |
| 7286 | Payroll Taxes | \$2,200 | \$2,200 | \$3,000 | payroll taxes for manager # District Clerk |
| TOTAL WAGES & SALARIES | | \$27,700 | \$29,800 | \$34,800 | |
| PLANT & OPERATING EXPENSE | | | | | |
| Plant Utilities | | | | | |
| 7530 | Water | 600 | 500 | 750 | Water services at WWTP |
| 7532 | Telephone at Plant/Communications | | | | Telephone and LD carrier for WWTP phone/Lift Station communications |
| 7533 | Electric | 28,000 | 30,514 | 36,000 | electricity at plant and 3 lift stations |
| 7534 | Trash | 500 | 300 | 300 | trash services at WWTP |
| Total Plant Utilities | | \$29,100 | \$31,314 | \$37,050 | |
| Plant Operating Expenses | | | | | |
| 7540 | Chemicals | 40,000 | 67,373 | 70,000 | Primarily Chlorine & Methanol for WWTP |
| 7550 | Hauling Sludge(processing & disposal) | 20,000 | 32,643 | 25,000 | pumping, hauling & disposal of sludge waste (incl eqpt rental) |
| 7560 | Laboratory Analysis | 6,000 | 8,000 | 8,000 | Required periodic lab testing of samples from WWTP |
| | Sample Testing/Certification | | | | Annual certification of onsite test lab |
| 7576 | Operating Permits | 6,500 | 4,000 | 4,000 | Annual permit to operate WWTP & Lab permit |
| Total Plant Operating Expenses | | \$72,500 | \$112,017 | \$107,000 | |
| Operator Expenses | | | | | |
| 7570 | Operator Contract | 78,000 | 78,000 | 86,000 | Contract for operation of sanitary system |
| 7572 | Operator Extras | 6,000 | 8,000 | 8,000 | Extras not covered in operator contract |
| Total Operator Expenses | | \$84,000 | \$86,000 | \$94,000 | |
| Repairs & Maintenance | | | | | |
| 7400 | Depreciation | | | | |
| 7510 | Landscape Maintenance | 1,800 | 1,800 | 1,800 | Landscape upkeep at WWTP |
| 7580 | Maint/Repairs Outside Services | 75,000 | 75,000 | 75,000 | Use of contractor services for repairs |
| | Repair/replace manhole/valve collars | | | 15,000 | |
| | Replace air relief valves | | | 10,000 | |
| | Repair clarifier tank wier | | | 10,000 | |
| 7590 | Plant Material & Supplies | 10,000 | 10,000 | 10,000 | parts/supplies used in maintenance/repair |
| 7995 | Generator Maintenance | 2,800 | 2,800 | 3,000 | repairs and annual servicing of backup generator |
| Total Repairs & Maintenance | | \$89,600 | \$89,600 | \$124,800 | |

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| TOTAL PLANT & OPERATING EXPENSE | | \$275,200 | \$318,931 | \$362,850 | |
| 7710 | Accounting Audit | 6,000 | 5,300 | 6,000 | Required annual review of District financial reports |
| | Attorney Fees - Cost Retainer | | | | |
| 7720 | Attorney Fees - District Operations | 65,000 | 65,000 | 45,000 | Fees for legal services of District Counsel |
| 7722 | Litigation Fees | | | | |
| | Contingency for Court Award | | | | |
| 7730 | Consulting Services | 25,000 | | | Engineering Consulting - Plan for Plant Expansion |
| 7750 | Engineering Services - District | 10,000 | | | engineering consulting services |
| TOTAL CONSULTING SERVICES | | \$106,000 | \$70,300 | \$51,000 | |
| 7800 | Other Expenses | | | | |
| 7810 | Customer Refunds | | | | |
| | Contingencies | \$40,000 | | \$75,000 | |
| TOTAL OTHER | | \$40,000 | \$0 | \$75,000 | |
| TOTAL OPERATING EXPENSES | | \$522,550 | \$477,531 | \$588,450 | |
| NON-OPERATING EXPENDITURES | | | | | |
| Debt Repayment | | | | | |
| | | | | 170000 | |
| | Reimbursable Expense | \$ 8,000 | \$ - | | |
| 2470 | Repayment of Infrastructure | \$62,000 | \$22,384 | \$92,000 | Annual repayment for infrastructure costs |
| | Capital Expenditures | \$87,500 | \$15,000 | \$2,933,000 | Additions to WWTP |
| | Capital Expenditures from Unrestricted Account | \$0 | | \$15,000 | |
| | Sludge Handling Equipment | \$74,000 | | | |
| | Reserve for Replacements (unrestricted fund) | \$60,000 | | \$75,000 | Amounts set aside for non-WWTP asset addns or replacements |
| | Other Deposits to Capital Accts | -\$30,000 | | \$126,000 | Net of revenue to capital accounts and capital expenditures |
| | Legal Judgements | | | | |
| TOTAL NON-OPERATING EXPENDITURES | | \$261,500 | \$37,384 | \$3,411,000 | |
| TOTAL EXPENDITURES (Operating & Non-Operating) | | \$784,050 | \$514,915 | \$3,999,450 | |

Surplus/Deficit