

ICR SANITARY DISTRICT BUDGET 2023-2024
Proposed Budget April 1, 2023

W/O Amendmt #3

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

6100 OPERATING & MAINTENANCE REVENUES

6110	Ad Valorem Tax Revenue-operations	\$449,400		\$517,000	property taxes collected from all properties in the District
	Ad Valorem Tax Revenue-Bond Repayment			\$210,000	
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	\$980,450
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Optional Ad Valorem Tax-capital formation

Optional Total User Fee Revenue

TOTAL REVENUE FOR CAPITAL FORMATION

NON-OPERATING REVENUE

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	
	Debt Repayment from Loan Repayment Proceeds				
	Receipts from WIFA Loan			\$2,933,000	

TOTAL NON-OPERATING REVENUE	\$109,500	\$191,000	\$3,064,000
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TOTAL REVENUE(Operating & Non-Operating)	\$784,050	\$191,000	\$4,044,450
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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	\$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	Monthly 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	65,000	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	\$71,000	
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	\$608,450	
NON-OPERATING EXPENDITURES					
Debt Repayment					
				210000	
	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	\$2,948,000	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	\$3,436,000	
TOTAL EXPENDITURES (Operating & Non-Operating)		\$784,050	\$514,915	\$4,044,450	

Surplus/Deficit