

ICR SANITARY DISTRICT BUDGET 2020-2021
May 18, 2020

| Account | Description | Actual 2017-2018 | Actual 2018-2019 | Projected Actual 2019-2020 | PROPOSED 2020-2021 | Comments |
|---------|-------------|------------------|------------------|----------------------------|--------------------|----------|
|---------|-------------|------------------|------------------|----------------------------|--------------------|----------|

OPERATING REVENUES

6100 OPERATING & MAINTENANCE REVENUES

| | | | | | | |
|------|-------------------------------|-----------|-----------|-----------|-----------|---|
| 6110 | Ad Valorem Tax Revenue | \$266,784 | \$466,319 | \$363,000 | \$498,620 | property taxes collected from all properties in the District |
| | User Fees applied to expenses | | | | \$100,000 | |
| 6118 | Inspection Fees | \$9,675 | \$11,500 | \$11,000 | \$11,000 | Hookup up inspections |
| 6123 | Applicatin/Transfer Fees | \$3,290 | \$6,815 | \$3,500 | \$3,500 | Fees for handling record updates when property transfers/new connects |
| 6140 | Interest on Bank & Savings | \$13,728 | \$18,610 | \$14,000 | \$14,000 | Interest from bank and County accounts |
| 6300 | Effluent Sales | \$54,685 | \$56,258 | \$55,000 | \$55,000 | Sales of effluent to Talking Rock Golf Course |
| 6600 | Miscellaneous Income | \$1,978 | \$1,644 | \$700 | \$1,200 | Other revenue not covered above (Lab use fee- A Quality) |
| 6860 | Lawsuit Settlement | | | | | |
| 6125 | Commercial User Fees | | | | | |
| 6130 | Residential User Fees | | | | | |

TOTAL USER FEE REVENUE

| | | | | |
|---------------------------------|------------------|------------------|------------------|------------------|
| TOTAL OPERATING REVENUES | \$350,140 | \$561,146 | \$432,420 | \$683,320 |
|---------------------------------|------------------|------------------|------------------|------------------|

Optional Ad Valorem Tax-capital formation

Optional Total User Fee Revenue

| | | | | |
|--|--|--|--|--|
| TOTAL REVENUE FOR CAPITAL FORMATION | | | | |
|--|--|--|--|--|

NON-OPERATING REVENUE

| | | | | | | |
|------|----------------------|----------|----------|----------|----------|--|
| 6125 | Lot Fees | \$42,250 | \$91,000 | \$35,750 | \$35,750 | Fees collected in TRR & WC for developer lots sold |
| 6120 | Capacity Fees | \$5,000 | \$18,250 | \$16,250 | \$16,250 | Fees collected for new connections to system (ICR & certain others) |
| | Reimbursement Income | | \$97,694 | | \$18,000 | Reimbursements for District expenditures (principally for WWTP upgrades) |

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|------------------------------------|-----------------|------------------|-----------------|-----------------|
| TOTAL NON-OPERATING REVENUE | \$47,250 | \$206,944 | \$52,000 | \$70,000 |
|------------------------------------|-----------------|------------------|-----------------|-----------------|

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|---|------------------|------------------|------------------|------------------|
| TOTAL REVENUE(Operating & Non-Operating) | \$397,390 | \$768,090 | \$484,420 | \$753,320 |
|---|------------------|------------------|------------------|------------------|

OPERATING EXPENSES

ADMINISTRATIVE EXPENSE

District Operating Overhead

| | | | | | | |
|------|--------------------------|-------|---------|---------|---------|--|
| 7210 | Mandatory Publishing | \$147 | \$191 | \$200 | \$200 | Required publication of notices of hearings, etc |
| 7215 | Website Maintenance | \$157 | \$680 | \$600 | \$600 | expenses to host & update District website |
| 7340 | Rent- Meeting Room | \$300 | \$1,144 | \$700 | \$500 | Cost of meeting room rental |
| 7380 | Yavapai County Elections | | | \$2,700 | \$2,700 | Expenses billed to ICRSD for County elections |

Accounting & Bookkeeping

| | | | | | | |
|------|-------------------------------------|---------|---------|---------|----------|--|
| 7222 | Customer Billing/Record Maintenance | \$22 | \$3,192 | \$500 | \$500 | expenses to maintain customer records, prepare bills, etc |
| 7224 | Monthly Accounting Fee | \$5,700 | \$5,700 | \$5,700 | \$13,800 | Contracted monthly fee for bookkeeping |
| 7225 | Special Projects/Extras | \$430 | \$374 | \$0 | \$1,500 | contract |
| 7226 | Customer Record Maintenance | 1970 | | \$4,000 | \$1,500 | |
| 7251 | Postage | \$100 | \$1,056 | \$500 | \$1,500 | postage for mailings and bills |
| 7300 | Office Expense | \$2,958 | \$2,305 | \$2,300 | \$2,300 | |
| 7350 | Post Office Box Rental | \$70 | \$72 | \$70 | \$70 | |
| 7352 | Office Supplies | \$1,133 | \$1,510 | \$900 | \$900 | supplies for mailings, inserts, preparation of Board packets |
| 7353 | Telephone at business office | \$894 | \$928 | \$650 | \$650 | Office phone line |

Total Accounting & Bookkeeping

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| TOTAL ADMINISTRATIVE EXPENSE | | \$13,881 | \$17,152 | \$18,820 | \$26,720 | |
| 7250 | Insurance | \$9,094 | \$9,648 | \$15,000 | \$15,000 | |
| WAGES | | | | | | |
| 7280 | Manager Services | \$23,660 | \$23,660 | \$24,000 | \$24,000 | Manager salary |
| 7285 | District Clerk | \$2,470 | \$4,341 | \$1,500 | \$1,500 | District Clerk wages |
| 7286 | Payroll Taxes | \$2,025 | \$1,833 | \$2,100 | \$2,100 | payroll taxes for manager # District Clerk |
| TOTAL WAGES & SALARIES | | \$28,155 | \$29,834 | \$27,600 | \$27,600 | |
| PLANT & OPERATING EXPENSE | | | | | | |
| Plant Utilities | | | | | | |
| 7530 | Water | 289 | 438 | 300 | 300 | Water services at WWTP |
| 7532 | Telephone at Plant/Communications | 2,083 | 834 | 900 | 900 | Telephone and LD carrier for WWTP phone/Lift Station communications |
| 7533 | Electric | 19,960 | 20,495 | 24,000 | 28,000 | electricity at plant and 3 lift stations |
| 7534 | Trash | 216 | 216 | | 200 | trash services at WWTP |
| Total Plant Utilities | | \$22,548 | \$21,983 | \$25,200 | \$29,400 | |
| Plant Operating Expenses | | | | | | |
| 7510 | Landscape Maintenance | 950 | 975 | 1,000 | 1,800 | Landscape upkeep at WWTP |
| 7540 | Chemicals | 22,672 | 27,443 | 27,000 | 30,000 | Primarily Chlorine & Methanol for WWTP |
| 7550 | Hauling Sludge(proessing & disposal) | 6,060 | 12,412 | 5,000 | 8,000 | rental) |
| 7560 | Laboratory Analysis | 8,769 | 7,944 | 5,000 | 5,000 | Required periodic lab testing of samples from WWTP |
| | Sample Testing/Certification | | | | | Annual certification of onsite test lab |
| 7575 | Contract Courier Services | | | | | Courier transportation of samples to laboratory |
| 7576 | Operating Permits | 5,556 | 4,383 | 3,800 | 3,800 | Annual permit to operate WWTP & Lab permit |
| Total Plant Operating Expenses | | \$44,008 | \$53,157 | \$41,800 | \$48,600 | |
| Operator Expenses | | | | | | |
| 7570 | Operator Contract | 71,334 | 68,694 | 78,000 | 78,000 | Contract for operation of sanitary system |
| 7572 | Operator Extras | 5,830 | 5,775 | 7,000 | 7,000 | Extras not covered in operator contract |
| Total Operator Expenses | | \$77,164 | \$74,469 | \$85,000 | \$85,000 | |
| Repairs & Maintenance | | | | | | |
| 7580 | Maint/Repairs Outside Services | 14,433 | 27,181 | 30,000 | 27,000 | Use of contractor services for repairs |
| 7590 | Plant Material & Supplies | 6,117 | 6,197 | 5,000 | 5,000 | parts/supplies used in maintenance/repair |
| 7995 | Generator Maintenance | 2,887 | 4,763 | 2,500 | 2,500 | repairs and annual servicing of backup generator |
| Total Repairs & Maintenance | | \$23,436 | \$38,141 | \$37,500 | \$34,500 | |
| TOTAL PLANT & OPERATING EXPENSE | | \$167,156 | \$187,751 | \$189,500 | \$197,500 | |
| CONSULTING SERVICES | | | | | | |
| 7710 | Accounting Audit | 3,700 | 4,775 | 7,500 | 7,500 | Required annual review of District financial reports |
| | Attorney Fees - Cost Retainer | | | | | |
| 7720 | Attorney Fees - District Operations | 75,323 | 160,163 | 45,000 | 95,000 | Fees for legal services of District Counsel |
| 7722 | Litigation Fees | 106,984 | 109,529 | 80,000 | 55,000 | |
| | Contingency for Court Award | | | | 100,000 | |
| 7730 | Consulting Services | | | | 10,000 | Engineering Consulting - Plan for Plant Expansion |
| 7750 | Engineering Services - District | 2,039 | 55,682 | 1,000 | 1,000 | engineering consulting services |
| TOTAL CONSULTING SERVICES | | \$188,046 | \$330,149 | \$133,500 | \$268,500 | |
| 7800 | Other Expenses | | 1000 | | | |
| | Contingencies | | | | 100,000 | |
| TOTAL OTHER | | \$0 | \$1,000 | | \$100,000 | |

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|---------------------------------|--|------------------|------------------|------------------|------------------|--|
| TOTAL OPERATING EXPENSES | | \$406,332 | \$575,534 | \$384,420 | \$635,320 | |
|---------------------------------|--|------------------|------------------|------------------|------------------|--|

NON-OPERATING EXPENDITURES

| | | | | | | |
|------|---|----------|----------|------------|----------|---|
| 2470 | Repayment of Infrastructure | \$30,356 | \$42,125 | \$48,000 | \$48,000 | Annual repayment for infrastructure costs |
| | Capital Expenditures | \$73,603 | 149,374 | \$600,000 | \$47,000 | Additions to WWTP |
| | Equipment-Fixed Assets | \$6,161 | | | | |
| | Reserve for Replaceents (unrestricted fund) | \$46,600 | | | | Amounts set aside for non-WWTP asset addns or replacements |
| | Other Deposits to Capital Accts | -165662 | \$1,057 | -\$548,000 | \$23,000 | Net of revenue to capital accounts and capital expenditures |

| | | | | | | |
|---|--|-----------------|------------------|------------------|------------------|--|
| TOTAL NON-OPERATING EXPENDITURES | | -\$8,942 | \$192,556 | \$100,000 | \$118,000 | |
|---|--|-----------------|------------------|------------------|------------------|--|

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|---|--|------------------|------------------|------------------|------------------|--|
| TOTAL EXPENDITURES (Operating & Non-Operating) | | \$397,390 | \$768,090 | \$484,420 | \$753,320 | |
|---|--|------------------|------------------|------------------|------------------|--|