

American Ranch Domestic Water Improvement District

Fiscal Year 2026-2027 Tentative Budget

Exhibit A

EXPENSE	FY 25/26	4/13/2026	12 Month	FY 26/27
O&M Expense	Budget	Actual	Estimate	Budget
Administrative Expense				
ADEQ Registration	\$4,000	\$1,888	\$3,237	\$3,500
Administrative Services				
Activation Fees	1,500	1,500	2,000	1,500
Additional Admin Services	250	975	1,300	650
District Admin Contract	49,746	36,764	49,019	51,470
Reimbursed Admin Svcs	4,500	4,130	5,507	4,500
Annual CCR - Water Quality Report	1,400	0	1,600	1,400
Attorney Services	1,500	420	750	1,000
Bank Charges	75	65	98	100
Elections/County Reimbursement	0	0	0	11,000
Insurance	20,074	24,222	24,222	25,433
Office Supplies	250	425	425	250
On-line Payment Processing	250	61	92	150
Postage	150	0	165	165
Professional Services - CPA	15,000	12,500	12,500	12,500
Publishing - Newspaper	700	0	700	850
Operating Expense				
Alarm System Monitoring	1,885	0	1,885	2,000
Artificial Rocks for Backflow	1,600	0	1,600	1,600
Backflow Testing Program	12,330	0	12,330	15,000
Chemicals	6,500	0	6,500	6,500
Electricity	34,000	26,299	39,449	45,000
Emergency Services	8,000	7,513	22,513	8,000
Exercise Valves	4,250	13,219	35,984	5,500
Freeze Protection	900	0	900	900
Generator Repair & Maintenance	5,000	0	5,000	5,000
Hauling & Disposal	8,000	4,364	6,546	9,000
Lab Analysis	7,500	12,115	18,173	18,500
Lab Equipment	0	0	0	0
Operating Equip & Supplies	13,500	4,316	6,474	13,500
Operator Services				
District Operator Contract	108,964	72,642	108,963	114,411
Previous Operator Expense	4,312	0	0	0
Operator Overtime	3,000	2,625	3,938	4,500
Remote Meters Annual Service	17,000	1,866	21,866	22,000
Sewer Line Flushing	3,800	0	3,800	4,000
Telephone & Internet	2,800	1,935	2,903	3,000
UV Bulbs - Sewer	750	0	750	750
Water Line Flushing	1,500	0	1,500	1,500
Water Truck	1,250	0	1,250	1,250
Special Projects				
WWTP Redundancy Project	34,781	0	0	0
Spillway	12,200	0	0	0
Storage	0	0	0	0
WWTP Equipment (Scada Alarm 25/26)	9,878	0	9,878	0
WWTP Blower	16,294	19,044	19,044	0
Water Facility Equipment (Booster Sta)	144,600	0	0	145,000
Hydrant Repair	0	0	17,415	0
Engineering	0	0	0	50,000
Sales Tax	2,800	0	2,800	3,000

Contingency (10% of 2-42)	34,999	8,553	10,264	37,200
<i>Subtotal</i>	<i>\$601,788</i>	<i>\$257,441</i>	<i>\$463,336</i>	<i>\$631,579</i>
Transfer to Reserve	56,710	0	0	37,706
Total O&M Expense	\$658,498	\$257,441	\$463,336	\$669,285

	FY 25/26	4/13/2026	12 Month	FY 26/27
CAPITAL Expense	Budget	Actual	Estimate	Budget
Capital Reserve Fund	\$76,670	\$0	\$0	\$21,505
Meter & Backflow Installation	9,100	9,489	10,500	4,000
Engineering	0	0	0	50,000
Capital Contingency	0	0	0	0
Total Capital Expense	\$85,770	\$9,489	\$10,500	\$75,505

TOTAL EXPENSE BUDGET	\$744,268	\$266,930	\$473,836	\$744,790
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REVENUE	FY 25/26	4/13/2026	12 Month	FY 26/27
O&M Revenue	Budget	Actual	Estimate	Budget
Activation/Transfer Fee	\$1,500	\$1,500	\$2,000	\$1,500
Ad Valorem Tax	0	0	0	0
Collections	4,500	3,889	5,185	5,200
Interest	6,000	7,475	7,500	6,000
Reuse Income	0	0	0	0
User Fees - Unconnected	49,140	40,003	53,337	48,360
User Fees - Community - Sewer	45,000	33,750	45,000	45,000
User Fees - Community - Water Flat	24,000	18,000	24,000	24,000
User Fees - Community Water Usage	8,800	7,237	9,649	8,500
Credit to Equestrian Center				
Residential Base Fee Water & Sewer	199,680	157,377	209,836	209,040
User Fees - Residential - Water Usage	12,000	21,490	28,653	12,000
Spillway from HOA	6,100	0	0	0
Sales Tax - Water	2,800	1,821	2,428	2,500
Subtotal	359,520	292,542	387,589	362,100
Permit Fees	1,500	3,000	3,000	1,500
Miscellaneous O&M Income	0	3,733	3,733	0
Total O&M Revenue	\$361,020	\$299,275	\$394,322	\$363,600

	FY 25/26	4/13/2026	12 Month	FY 26/27
CAPITAL Revenue	Budget	Actual	Estimate	Budget
Hook up Fee	\$24,000	\$50,000	\$50,000	\$24,000
Interest	1,200	377	400	150
Total Capital Revenue	\$25,200	\$50,377	\$50,400	\$24,150

TOTAL REVENUE BUDGET	\$386,220	\$349,652	\$444,722	\$387,750
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Fund Balances

O&M Fund Balance - OneAZ Checking	
Balance as of 4/13/2026	\$416,532
Estimated Expenses 25/26	-205,895
Subtotal	210,637
Anticipated Revenue 25/26	95,047
Estimated Ending Balance 25/26	\$305,685
Est. Beginning Balance 26/27	\$305,685
Estimated Revenue 26/27	363,600
Subtotal	669,285

Estimated Expense 26/27	<u>669,285</u>
Estimated Ending balance 26/27	\$0

Capital Fund Balance -	
Balance as of 4/13/2026	\$52,343 Ck & ClubSav
Estimated Expenses 25/26	<u>-1,011</u>
Subtotal	51,332
Anticipated Revenue 25/26	<u>23</u>
Estimated Ending Balance 25/26	\$51,355
Est. Beginning Balance 26/27	\$51,355
Estimated Revenue 26/27	<u>24,150</u>
Subtotal	75,505
Estimated Expense 26/27	<u>75,505</u>
Estimated Ending balance 26/27	\$0

Reserve Fund Balances - as of 4/13/2026	
<u>OneAZ Certificates</u>	
3-month CD	\$131,142 Capital
3-month CD	<u>102,805</u> Capital
	233,947
Club Savings OneAZ O&M	<u>190,551</u> O&M
Estimated Ending Balance 25/26	\$424,498
<u>Yavapai County Treasurer Funds</u>	
O&M Reserve	\$82
Capital Fund	<u>\$488</u>
Estimated Ending Balance 25/26	\$570
Total Reserve Funds	\$425,068