

**KACHINA VILLAGE IMPROVEMENT DISTRICT**

**FY27 Budget Summary**

<b>Revenues</b>	<b>Submitted Budget</b>	<b>Revised Budget</b>	<b>Actual Revenues</b>	<b>Anticipated Revenues</b>	<b>Available</b>
Special assessments	-	-	-	-	-
Licenses and permits	140	140	-	140	-
Charges for services	1,900,000	1,900,000	-	1,900,000	-
Fines and forfeits	18,500	18,500	-	18,500	-
Interest on investments	50,000	50,000	-	50,000	-
Miscellaneous	1,500	1,500	-	1,500	-
Other revenues (itemized)	14,000	14,000	-	14,000	-
Connection fees	-	-	-	-	-
<b>Total Revenues</b>	<b>1,984,140</b>	<b>1,984,140</b>	<b>-</b>	<b>1,984,140</b>	<b>-</b>

<b>Expenditures</b>	<b>Submitted Budget</b>	<b>Revised Budget</b>	<b>Actual Expenses</b>	<b>Anticipated Spending</b>	<b>Available</b>
Salaries and wages	638,420	638,420	-	638,420	-
Employee benefits	256,400	256,400	-	256,400	-
Administration	92,000	92,000	-	92,000	-
Professional Services	195,720	195,720	-	195,720	-
Utilities and communication	211,600	211,600	-	211,600	-
Insurance	60,000	60,000	-	60,000	-
Repairs and maintenance	338,700	338,700	-	338,700	-
Interest payments	-	-	-	-	-
Capital outlay:	-	-	-	-	-
Land	-	-	-	-	-
Buildings	30,000	30,000	-	30,000	-
Improvements non-building	495,000	495,000	-	495,000	-
Machinery and equipment	167,000	167,000	-	167,000	-
Construction in progress	-	-	-	-	-
Debt services	-	-	-	-	-
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Miscellaneous	143,300	143,300	-	143,300	-
Other expenditures (itemized)	-	-	-	-	-
<b>Total Expenses</b>	<b>2,628,140</b>	<b>2,628,140</b>	<b>-</b>	<b>2,628,140</b>	<b>-</b>

Starting Bank Balance (as of 7/1/2026, est.) 3,000,000

Ending Bank Balance (as of 6/30/2027, est.) 2,356,000

<b>Fund Balance Change (est.)</b>	<b>(644,000)</b>
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<b>Available Budget</b>	<b>-</b>
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# FY27 BUDGET

## FY27 REVENUE

New State Code	QB	Revenues	Water	Sewer	TOTAL
1	40100	<b>Taxes</b>			
2	40200	<b>Special Assessments</b>			
	40201	<i>Annexation</i>			
3	40300	<b>Licenses and permits</b>	70	70	140
	40301	<i>Plan Review (\$35 x 4 = \$140)</i>			
		<b>Intergovernmental</b>	0	0	0
4	40400	Federal			
5	40500	State			
6	40600	County			
	40601	<i>Blue Ridge</i>			
	40602	<i>Amphitheater</i>			
7	40700	<b>Charges for services</b>	982,000	918,000	1,900,000
	40701	<b>Water Base</b>			
		<i>Water Base Residential (\$40.94 x (1380-10 liens) x 12)</i>	673,000		673,000
		<i>Water Base Commercial (\$40.94 x 6 x 12)</i>	2,900		2,900
	40702	<i>Water Base Multi Residential (\$40.94 x 114 x 12)</i>	56,000		56,000
	40703	<b>Water Gallons</b>			
		<i>Water Meter Sales Residential</i>	250,100		250,100
		<i>Water Meter Sales Commercial</i>			
		<i>Water Meter Sales Multi Residential</i>			
		<i>Metered Water Revenue (gallons sales)</i>			
		<i>Water Meter Sales Public Authorities</i>			
	40701	<b>Sewer Base</b>			
		<i>Sewer Base Residential (\$37.7 x (1380 - 10 liens) x 12)</i>		619,000	619,000
		<i>Sewer Base Commercial (\$37.7 x 6 x 12)</i>		2,700	2,700
	40702	<i>Sewer Base Multi Residential (\$37.7 x 114 x 12)</i>		51,000	51,000
		<i>Sewer Base Public Authorities</i>			

	<b>40703</b>	<b>Sewer Gallons</b>		245,300	245,300
		<i>Sewer Gallons Residential</i>			
		<i>Sewer Gallons Commercial</i>			
		<i>Sewer Gallons Public Authorities</i>			
		<i>Sewer Gallons Multi Residential</i>			
	<b>40704</b>	<b>Sewer Dumping Fees</b>			
		<i>Amphitheater - Septic Services</i>			
<b>8</b>	<b>40800</b>	<b>Fines and forfeits</b>	<b>9,250</b>	<b>9,250</b>	<b>18,500</b>
	<b>40801</b>	<i>Late Fees</i>	8,000	8,000	16,000
	<b>40802</b>	<i>Hanger Fee</i>	1,000	1,000	2,000
	<b>40803</b>	<i>Reconnect Fee</i>	250	250	500
	<b>40804</b>	<i>Return Check Fee</i>			
<b>9</b>	<b>40900</b>	<b>Interest on investments</b>	<b>25,000</b>	<b>25,000</b>	<b>50,000</b>
		<i>Apportioned Interest</i>	25,000	25,000	50,000
		<i>Unrealized loss on investment</i>			
<b>10</b>	<b>41000</b>	<b>Rents</b>	<b>7,000</b>	<b>7,000</b>	<b>14,000</b>
		<i>N. Storage Garage</i>	7,000	7,000	14,000
<b>11</b>	<b>41100</b>	<b>Contributions</b>			
<b>12</b>	<b>41200</b>	<b>Credit card incentives</b>			
<b>13</b>	<b>41300</b>	<b>Miscellaneous</b>	<b>750</b>	<b>750</b>	<b>1,500</b>
	<b>41301</b>	<i>AEF (\$60 x 25 home sales = \$1,500)</i>	750	750	1,500
		<i>On/Off</i>			
		<i>After Hours Call Out</i>			
		<i>Leak Check</i>			
		<i>Sewer inspection</i>			
<b>14</b>	<b>41400</b>	<b>Other revenues (itemized)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>41401</b>	<i>Connection Fee</i>			
	<b>41402</b>	<i>Sale of Equipment</i>			
	<b>41403</b>	<i>WIFA Loan</i>			

# FY27 EXPENSES

New State Code	QB	Expenditures	Water	Sewer	TOTAL
<b>20</b>	<b>52000</b>	<b>Salaries and Wages</b>	<b>319,210</b>	<b>319,210</b>	<b>638,420</b>
	52001	Regular Wages	225,100	225,100	450,200
	52002	Overtime Wages	20,000	20,000	40,000
	52003	Temp Wages			
	52004	Vacation Buyout	15,000	15,000	30,000
	52005	Phone Allowance (\$39.23 x 6 employees x 26 pay periods)	3,060	3,060	6,120
	52006	Jury Pay	2,500	2,500	5,000
	52007	Sick Leave	13,000	13,000	26,000
	52008	Vacation	20,000	20,000	40,000
	52009	Stand By Time (7 days x 24hrs) -(40 hrs) = 128 hrs x 52 weeks	3,500	3,500	7,000
	52010	Vehicle Allowance			
	52011	Holiday Pay (everyone's hourly x 8 x 15 days)	16,000	16,000	32,000
	52012	Bonus			
		Holiday Gift Cards (\$350 x 6)	1,050	1,050	2,100
<b>21</b>	<b>52100</b>	<b>EmployEE benefits Paid by EmployER</b>	<b>128,200</b>	<b>128,200</b>	<b>256,400</b>
	52101	Employer Medicare	4,000	4,000	8,000
	52102	Employer Social Security	18,000	18,000	36,000
	52103	Dental Insurance	1,500	1,500	3,000
	52104	Health Insurance	61,200	61,200	122,400
	52105	Group Term Life Insurance (FY27 on NAPEBT invoice)	900	900	1,800
	52106	AZ State Retirement (650k x 13%)	42,500	42,500	85,000
	52107	Unemployment Insurance			
	52108	Vision Insurance	100	100	200
	52109	Long Term Disability (Part of ASRS)			
<b>22</b>	<b>62200</b>	<b>Administration</b>	<b>47,775</b>	<b>44,225</b>	<b>92,000</b>
	62201	Advertising Expense	250	250	500
	62202	Cash Over/Short			
	62203	Clothing & Safety Apparel	2,000	2,000	4,000
		Safety Boots \$250 x 5			
	62204	Credit Card Fees	4,000	4,000	8,000
	62205	Educational Supplies	500	500	1,000
		Book Purchases			
	62206	Employee Recognition, Awards & Events	1,000	1,000	2,000
	62207	Food & Beverages	2,000	2,000	4,000
	62208	Furniture Under \$5k			
	62209	Grant Match			

	<b>62211</b>	<b>Kitchen Supplies</b>	800	800	1,600
	<b>62212</b>	<b>License &amp; Permits</b>			
		<i>ADEQ</i>		4,000	4,000
		<i>Blue Stake</i>	150	150	300
		<i>Bulk Postage Permit</i>	125	125	250
		<i>USDA Forest Service</i>		450	450
		<i>Community Development</i>	2,500	2,500	5,000
		<i>Employee Reimbursement Lic.</i>	500	500	1,000
		<i>Other Lic &amp; Permits</i>	500	500	1,000
	<b>62213</b>	<b>Memberships &amp; Subscription</b>	500	500	1,000
	<b>62214</b>	<b>Office Supplies and Services</b>	4,000	4,000	8,000
		<i>Mail Services</i>	1,500	1,500	3,000
	<b>62215</b>	<b>Postage &amp; Freight</b>	6,000	6,000	12,000
	<b>62216</b>	<b>Printing &amp; Publishing</b>	2,000	2,000	4,000
	<b>62217</b>	<b>Room Rental Fees</b>	500	500	1,000
	<b>62218</b>	<b>Safety Supplies</b>	2,000	2,000	4,000
		<i>Annual fire ext inspection (\$1,500)</i>	750	750	1,500
	<b>62219</b>	<b>Sales Tax Expense \$65k - \$60 revenues</b>	8,000		8,000
	<b>62220</b>	<b>Training, class tuition &amp; fees - non travel</b>	3,000	3,000	6,000
	<b>62221</b>	<b>Travel Expense</b>	5,000	5,000	10,000
	<b>62222</b>	<b>Use Tax Expense</b>	200	200	400
<b>23</b>	<b>62300</b>	<b>Professional Services</b>	<b>82,860</b>	<b>112,860</b>	<b>195,720</b>
	<b>62301</b>	<b>Accountant &amp; Auditors</b>	500	500	1,000
		<i>QB payroll service (\$60 x 12)</i>	360	360	720
		<i>Annual Auditor \$20k</i>	10,000	10,000	20,000
	<b>62302</b>	<b>Consultant Fees</b>	5,000	5,000	10,000
	<b>62303</b>	<b>Engineer Fees</b>	5,000	5,000	10,000
	<b>62304</b>	<b>Janitorial Service - Merry Maids \$6,240</b>	3,500	3,500	7,000
	<b>62305</b>	<b>Lab Services</b>	6,500	30,500	37,000
		<i>ADEQ MAP 4k</i>			
		<i>Inner Basin 6k + AWQS \$24k</i>			
	<b>62306</b>	<b>Legal Services</b>	2,000	2,000	4,000
	<b>62307</b>	<b>Medical Services</b>	400	400	800
	<b>62308</b>	<b>Other Professional Services</b>	15,000	15,000	30,000
	<b>62309</b>	<b>Security Services</b>	300	300	600
	<b>62320</b>	<b>I.T. Software &amp; Hardware -not Scada related</b>			
	<b>62321</b>	<b>I.T. Hardware</b>	3,000	3,000	6,000
		<i>Desktop Replacement Plan</i>			
		<i>(FY27 New Server \$15-20K)</i>	10,000	10,000	20,000
	<b>62322</b>	<b>I. T. Services (Precise Network)</b>	8,000	8,000	16,000
		<i>CUSI \$4k</i>	2,000	2,000	4,000
	<b>62323</b>	<b>Software &amp; Licenses</b>	1,060	1,060	2,120

		<i>Adobe</i>	150	150	300
		<i>Atlas Cop \$4,200 (blower)</i>		6,000	6,000
		<i>CUSI</i>	3,500	3,500	7,000
		<i>Email - Microsoft</i>	400	400	800
		<i>Limble Solutions - maintenance software</i>	2,500	2,500	5,000
		<i>Go To Tech (aka: Log Me In)</i>	250	250	500
		<i>Neptune Subscription</i>	2,000	2,000	4,000
		<i>Intuit (QuickBooks annual fee)</i>	900	900	1,800
		<i>Web Home Page Immense Impact</i>	540	540	1,080
<b>24</b>	<b>62400</b>	<b>Utilities and communication 6240</b>	<b>102,800</b>	<b>108,800</b>	<b>211,600</b>
	62401	<i>Electricity - A.P.S.</i>	87,500	87,500	175,000
	62402	<i>Internet Service - Suddenlink</i>	1,500	1,500	3,000
	62403	<i>Mobil Cell Phone - Verizon</i>	300	300	600
	62404	<i>Natural Gas - Unisource</i>	3,500		3,500
	62405	<i>Propane - Ferrell Gas</i>	2,500		2,500
	62406	<i>Telephone - CenturyLink</i>	1,500	1,500	3,000
	62407	<i>Diesel for Generators</i>	2,000	2,000	4,000
	62410	<b>Garbage Disposal</b>			
	62411	<i>Asbestos Pipe Disposal</i>			
	62412	<i>Dumpster (640 x 12 = \$7,680)</i>	4,000	4,000	8,000
	62413	<i>Screenings</i>		6,000	6,000
	62414	<i>Sludge</i>		6,000	6,000
<b>25</b>	<b>62500</b>	<b>Insurance</b>	<b>30,000</b>	<b>30,000</b>	<b>60,000</b>
	62501	<i>Liability Insurance - Insurance for Vehicles - BIN Insurance</i>	25,000	25,000	50,000
	62502	<i>Workers' Comp Insurance -</i>	5,000	5,000	10,000
<b>26</b>	<b>62600</b>	<b>Repairs and maintenance</b>	<b>152,350</b>	<b>186,350</b>	<b>338,700</b>
	62610	<b>Facility Repair and Maint</b>			
	62611	<b>Building and Grounds Maintenance</b>	6,000	6,000	12,000
		<i>Electrician 10k</i>	5,000	5,000	10,000
		<i>Rollup Door Maint</i>	1,000	1,000	2,000
		<i>Weed Pulling (temp services)</i>	5,000	5,000	10,000
		<i>Noxious Weed Control</i>		15,000	15,000
	62612	<i>Electrical Supplies \$7k</i>	7,000	3,000	10,000
	62613	<i>Facility Mng Project 5k</i>	5,000	5,000	10,000
	62614	<i>Janitorial Supplies - Dog Station Bags</i>	500	500	1,000
	62615	<i>Landscaping Supplies \$400</i>	400	400	800
	62616	<i>Lumber-Bricks-Nails \$500</i>	500	500	1,000
	62617	<i>Painting Supplies \$200</i>	200	200	400
	62618	<i>Plumbing Supplies</i>	500	500	1,000

	<b>62620</b>	<b>Generator Maintenance</b>			
		<i>Empire generator maint</i>	6,000	6,000	12,000
	<b>62630</b>	<b>TRANSPORTATION EXPENSE</b>			
	<b>62631</b>	<i>Auto Parts &amp; Supplies</i>	2,000	2,000	4,000
	<b>62632</b>	<i>Garage Tools</i>	1,000	1,000	2,000
	<b>62633</b>	<i>Gas &amp; Oil</i>	6,000	6,000	12,000
	<b>62634</b>	<i>Repair Heavy Equipment Vehicles</i>	3,500	3,500	7,000
	<b>62635</b>	<i>Repair Vehicles and Maint</i>	2,000	2,000	4,000
	<b>62640</b>	<b>Underground Contractor</b>			
	<b>62641</b>	<i>Black Top/Road Repair/Aggregate</i>	50,000	20,000	70,000
		<i>Annual Well 3 road repair 15K</i>			
	<b>62642</b>	<i>Emergency Repair</i>	20,000		20,000
	<b>62643</b>	<i>Scheduled Maint &amp; Replacement</i>	5,000	5,000	10,000
		<i>Manhole/trenchless repairs</i>		20,000	20,000
	<b>62644</b>	<i>Service Installation</i>	3,000	2,000	5,000
	<b>62645</b>	<i>Valve Replacement</i>	6,000		6,000
	<b>62646</b>	<i>Flagger</i>	1,000	1,000	2,000
	<b>62650</b>	<b>Sewer Camering 60k</b>		60,000	60,000
	<b>62660</b>	<b>SCADA</b>			
	<b>62661</b>	<i>Scada Electronics</i>	1,000	1,000	2,000
	<b>62662</b>	<i>Scada Hardware Parts &amp; Supplies</i>	1,250	1,250	2,500
	<b>62663</b>	<i>Scada I.T. Services - Rottweiler</i>	10,000	10,000	20,000
		<i>Maintenance and upkeep</i>			
	<b>62664</b>	<i>Scada Software</i>	3,500	3,500	7,000
		<i>License renewal \$3k + \$2,500</i>			
		<b>Water Resources Conservation Expense</b>			
		<b>Purchased Wastewater Treatment</b>			
<b>27</b>	<b>62700</b>	<b>Interest</b>			
		<i>Credit Card Interest</i>			
		<i>Short Term Loan interest</i>			
	<b>70000</b>	<b>Capital outlay:</b>			
<b>28</b>	<b>72800</b>	<b>Land</b>			
<b>29</b>	<b>72900</b>	<b>Buildings</b>	<b>30,000</b>		<b>30,000</b>
		<i>Design for Well 3 building (remove/replace dog house)</i>	30,000		30,000
<b>30</b>	<b>73000</b>	<b>Improvements other than building</b>	<b>400,000</b>	<b>95,000</b>	<b>495,000</b>

		Sludge Awning install		15,000	15,000
		Well 4B Drilling and installation	400,000		400,000
		Additional Sewer Repairs (Kletha and Tonalea Liner)		80,000	80,000
<b>31</b>	<b>73100</b>	<b>Machinery and equipment</b>		<b>167,000</b>	<b>167,000</b>
		Blower at WWTP		135,000	135,000
		Press Compactor Screens \$25k		25,000	25,000
		Purchase Backhoe attachment for screenings		7,000	7,000
<b>32</b>	<b>73200</b>	<b>Construction in progress</b>			
	<b>80000</b>	<b>Debt Services</b>			
<b>33</b>	<b>83300</b>	Principal retirement			
<b>34</b>	<b>83400</b>	Interest and fiscal charges			
<b>35</b>	<b>63500</b>	<b>Miscellaneous</b>	<b>108,400</b>	<b>34,900</b>	<b>143,300</b>
		<i>Midge flies 12K</i>		12,000	12,000
	<b>63501</b>	<b>Chemical Supplies \$15k</b>	7,500	7,500	15,000
	<b>63502</b>	<b>Electrical Supplies</b>	1,000	1,000	2,000
	<b>63503</b>	<b>Electronic Supplies</b>	2,500	2,500	5,000
	<b>63504</b>	<b>Lab Supplies \$200</b>	200	200	400
	<b>63505</b>	<b>Purchase &amp; Transport of Water</b>			
	<b>63506</b>	<b>Rental of Equipment</b>			
		<i>Ferrellgas \$75 rental</i>	200	200	400
	<b>63507</b>	<b>Tools &amp; Equipment</b>	5,000	5,000	10,000
	<b>63510</b>	<b>Plumbing Supplies - Mains &amp; Lateral</b>	10,000	5,000	15,000
	<b>63511</b>	<i>Meters (Annual 100 meters w/reg x \$600)</i>	60,000		60,000
		<i>Phase 2 Tovar Springs (\$600x25 meters w/registers)</i>	15,000		15,000
	<b>63512</b>	<i>Piping</i>	2,000	500	2,500
	<b>63513</b>	<i>Plumbing Tools and Equipment</i>	5,000	1,000	6,000
	<b>63599</b>	<b>Contingency</b>			
<b>36</b>	<b>63600</b>	<b>Other expenditures (itemized)</b>			
	<b>90000</b>	<b>Ask My Accountant</b>			