

**KACHINA VILLAGE IMPROVEMENT DISTRICT**  
**FY23 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	976,040	976,040	-	976,040	-
Licenses and permits	100	100	-	100	-
County	-	-	-	-	-
Charges for services	1,600,000	1,600,000	-	1,600,000	-
Fines and forfeits	18,000	18,000	-	18,000	-
Interest on investments	10,100	10,100	-	10,100	-
Miscellaneous	1,800	1,800	-	1,800	-
Other revenues (itemized)	268,920	268,920	-	268,920	-
Connection fees	-	-	-	-	-
<b>Total Revenues</b>	<b>2,874,960</b>	<b>2,874,960</b>	<b>-</b>	<b>2,874,960</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	495,000	495,000	-	495,000	-
Employee benefits	728,600	728,600	-	728,600	-
Administration	75,950	75,950	-	75,950	-
Professional Services	157,420	157,420	-	157,420	-
Utilities and communication	154,200	154,200	-	154,200	-
Insurance	54,800	54,800	-	54,800	-
Repairs and maintenance	338,200	338,200	-	338,200	-
Interest payments	-	-	-	-	-
Capital outlay:	-	-	-	-	-
Land	-	-	-	-	-
Buildings	922,000	922,000	-	922,000	-
Improvements non-building	400,000	400,000	-	400,000	-
Machinery and equipment	67,000	67,000	-	67,000	-
Construction in progress	-	-	-	-	-
Debt services	-	-	-	-	-
Principal retirement	34,000	34,000	-	34,000	-
Interest and fiscal charges	10,000	10,000	-	10,000	-
Miscellaneous	101,800	101,800	-	101,800	-
Other expenditures (itemized)	-	-	-	-	-
<b>Total Expenses</b>	<b>3,538,970</b>	<b>3,538,970</b>	<b>-</b>	<b>3,538,970</b>	<b>-</b>

<b>WIFA Loan Amount</b>	<b>700,000</b>	<b>700,000</b>	<b>-</b>	<b>700,000</b>	<b>-</b>
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Starting Bank Balance (as of 7/1/2022. est.) 3,300,000

Ending Bank Balance (as of 6/30/2023, est.) 3,335,990

<b>Fund Balance Change (est.)</b>	<b>35,990</b>
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<b>Revenues</b>					
New State Code	QB	Revenues	Water	Sewer	TOTAL
<b>1</b>	<b>40100</b>	<b>Taxes</b>			
<b>2</b>	<b>40200</b>	<b>Special Assessments</b>	117,000	859,040	976,040
	<b>40201</b>	<i>Annexation (K. North 130 homes)</i>	117,000	859,040	
<b>3</b>	<b>40300</b>	<b>Licenses and permits</b>	50	50	<b>100</b>
	<b>40301</b>	<i>Plan Review</i>			
		<b>Intergovernmental</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4</b>	<b>40400</b>	Federal			
<b>5</b>	<b>40500</b>	State			
<b>6</b>	<b>40600</b>	County			
	<b>40601</b>	<i>Blue Ridge</i>			
	<b>40602</b>	<i>Amphitheater</i>			
<b>7</b>	<b>40700</b>	<b>Charges for services</b>	<b>825,600</b>	<b>774,400</b>	<b>1,600,000</b>
	<b>40701</b>	<i>Water Base</i>			
		<i>Water Base Residential (\$36.55 x (1380-10 liens) x 12)</i>	600,000		
		<i>Water Base Commercial (\$36.55 x 6 x 12)</i>	2,500		
		<i>Water Base Multi Residential (\$36.55 x 114 x 12)</i>	50,000		
		<i>Water Gallons</i>			
		<i>Water Meter Sales Residential</i>	173,100		
		<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>			
		<i>Sewer Base</i>			
		<i>Sewer Base Residential (\$33.66 x (1380 - 10 liens) x 12)</i>		553,000	
		<i>Sewer Base Commercial (\$33.66 x 6 x 12)</i>		2,400	
		<i>Sewer Base Multi Residential (\$33.66 x 114 x 12)</i>		46,000	
		<i>Sewer Base Public Authorities</i>			
		<i>Sewer Gallons</i>		173,000	

		<i>Sewer Gallons Residential</i>			
		<i>Sewer Gallons Commercial</i>			
		<i>Sewer Gallons Public Authorities</i>			
		<i>Sewer Gallons Multi Residential</i>			
<b>8</b>	<b>40800</b>	<b>Fines and forfeits</b>	<b>9,000</b>	<b>9,000</b>	<b>18,000</b>
		<i>NSF Check fee only if above what the bank charges</i>			
	<b>40801</b>	<i>Late Fees</i>	8,000	8,000	
	<b>40802</b>	<i>Hanger Fee</i>	1,000	1,000	
	<b>40803</b>	<i>Reconnect Fee</i>			
	<b>40804</b>	<i>Return Check Fee</i>			
<b>9</b>	<b>40900</b>	<b>Interest on investments</b>	<b>5,050</b>	<b>5,050</b>	<b>10,100</b>
		<i>Apportioned Interest</i>	5,050	5,050	
		<i>Unrealized loss on investment</i>			
<b>10</b>	<b>41000</b>	<b>Rents</b>	<b>600</b>	<b>600</b>	<b>1,200</b>
		<i>N. Storage Garage</i>	600	600	
<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>300</b>	<b>300</b>	<b>600</b>
	<b>41301</b>	<i>AEF</i>	300	300	
		<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>41401</b>	<i>Sewer Connection Fee (KVN - 80 homes)</i>		148,000	<b>148,000</b>
	<b>41402</b>	<i>Sale of Equipment</i>			
	<b>41403</b>	<b>WIFA Loan</b>		700,000	<b>700,000</b>
		<i>Water Meter Installation (KVN - 80 homes)</i>	45,920		<b>45,920</b>
		<i>KVN Up Front Money</i>	37,500	37,500	<b>75,000</b>
<b>Expenses</b>					
		<b>Expenditures</b>	<b>Water</b>	<b>Sewer</b>	<b>TOTAL</b>
<b>20</b>	<b>52000</b>	<b>Salaries and wages (.05%)</b>	<b>247,500</b>	<b>247,500</b>	<b>495,000</b>
	<b>52001</b>	<i>Regular Wages</i>	200,000	200,000	400,000
	<b>52002</b>	<i>Overtime Wages</i>	12,500	12,500	25,000
	<b>52003</b>	<i>Temp Wages</i>			
	<b>52004</b>	<i>Vacation Buyout</i>			

	<b>52005</b>	<i>Phone Allowance</i>	2,500	2,500	5,000
	<b>52006</b>	<i>Jury Pay</i>	2,500	2,500	5,000
	<b>52007</b>	<i>Sick Leave</i>	8,000	8,000	16,000
	<b>52008</b>	<i>Vacation</i>	10,000	10,000	20,000
	<b>52009</b>	<i>Stand By Time</i>	3,000	3,000	6,000
	<b>52010</b>	<i>Vehicle Allowance</i>			
	<b>52011</b>	<i>Holiday Pay</i>	9,000	9,000	18,000
	<b>52012</b>	<i>Bonus</i>			
		<i>Salaries for Officers, Directors</i>			
		<i>Personal Day Purchase</i>			
<b>21</b>	<b>52100</b>	<b>Employee benefits</b>	<b>364,300</b>	<b>364,300</b>	<b>728,600</b>
	<b>52101</b>	<i>Employer Medicare</i>	3,500	3,500	7,000
	<b>52102</b>	<i>Employer Social Security</i>	16,000	16,000	32,000
	<b>52103</b>	<i>Dental Insurance</i>	2,800	2,800	5,600
	<b>52104</b>	<i>Health Insurance</i>	50,000	50,000	100,000
	<b>52105</b>	<i>Group Term Life Insurance &amp; ADD</i>	700	700	1,400
	<b>52106</b>	<i>AZ State Retirement</i>	290,000	290,000	580,000
		<i>(4 yrs* \$105k= \$410K + interest) FY20, FY21, FY22, FY23</i>			
	<b>52107</b>	<i>Unemployment Insurance</i>	1,000	1,000	2,000
	<b>52108</b>	<i>Vision Insurance</i>	300	300	600
<b>22</b>	<b>62200</b>	<b>Administration</b>	<b>38,975</b>	<b>36,975</b>	<b>75,950</b>
	<b>62201</b>	<b>Advertising Expense</b>	250	250	500
	<b>62202</b>	<b>Cash Over/Short</b>			
	<b>62203</b>	<b>Clothing &amp; Safety Apparel</b>	1,500	1,500	3,000
		<i>Safety Boots \$150 x 5</i>			
	<b>62204</b>	<b>Credit Card Fees</b>	2,000	2,000	4,000
	<b>62205</b>	<b>Educational Supplies</b>	500	500	1,000
		<i>Book Purchases</i>			
	<b>62206</b>	<b>Employee Recognition, Awards &amp; Events</b>	750	750	1,500
		<i>Christmas gift cards</i>			
	<b>62207</b>	<b>Food &amp; Beverages</b>	1,000	1,000	2,000
	<b>62208</b>	<b>Furniture Under \$5k</b>			
	<b>62209</b>	<b>Grant Match</b>			
	<b>62211</b>	<b>Kitchen Supplies</b>	500	500	1,000
	<b>62212</b>	<b>License &amp; Permits</b>			
		<i>ADEQ</i>		3,000	3,000
		<i>Blue Stake</i>	150	150	300
		<i>Bulk Postage Permit</i>	125	125	250
		<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>	250	250	500
	<b>62214</b>	<b>Office Supplies and Services</b>	4,000	4,000	8,000
	<b>62214</b>	<i>Mail Services</i>	1,000	1,000	2,000

	<b>62215</b>	<b>Postage &amp; Freight</b>	6,000	6,000	12,000
	<b>62216</b>	<b>Printing &amp; Publishing</b>	1,500	1,500	3,000
	<b>62217</b>	<b>Room Rental Fees</b>	500	500	1,000
	<b>62218</b>	<b>Safety Supplies</b>	1,000	1,000	2,000
		<i>Fire Master</i>	250	250	500
	<b>62219</b>	<b>Sales Tax Expense \$65k - \$60 revenues</b>	5,000		5,000
	<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>	6,000	6,000	12,000
		<i>Travel for Director and other expenses</i>			
	<b>62222</b>	<b>Use Tax Expense</b>	200	200	400
<b>23</b>	<b>62300</b>	<b>Professional Services</b>	<b>81,610</b>	<b>75,810</b>	<b>157,420</b>
	<b>62301</b>	<i>Accountant &amp; Auditors</i>	500	500	1,000
		<i>QB payroll service</i>	260	260	520
		<i>Annual Auditor \$15k</i>	7,500	7,500	15,000
	<b>62302</b>	<i>Consultant Fees</i>	5,000	5,000	10,000
	<b>62303</b>	<i>Engineer Fees</i>	10,000	10,000	20,000
	<b>62304</b>	<i>Janitorial Service - Merry Maids \$5,200</i>	3,500	3,500	7,000
	<b>62305</b>	<i>Lab Services</i>	5,000	5,000	10,000
	<b>62306</b>	<i>Legal Services</i>	5,000	5,000	10,000
	<b>62307</b>	<i>Medical Services</i>	250	250	500
	<b>62308</b>	<i>Other Professional Services</i>	20,000	20,000	40,000
		<i>Regulatory Commission - Amortization of Rate Case Expenses</i>			
	<b>62309</b>	<i>Security Services</i>	250	250	500
	<b>62320</b>	<b>I.T. Software &amp; Hardware -not Scada related</b>			
	<b>62321</b>	<i>I.T. Hardware</i>	1,500	1,500	3,000
		<i>Desktop Replacement Plan</i>			
	<b>62322</b>	<i>I. T. Services (Precise Network)</i>	8,000	8,000	16,000
	<b>62323</b>	<i>Software &amp; Licenses</i>	1,060	1,060	2,120
		<i>Adobe</i>	50	50	100
		<i>Atlas Cop \$4,200 (bower)</i>		4,200	4,200
		<i>CUSI</i>	2,500	2,500	5,000
		<i>Email - Microsoft</i>	300	300	600
		<i>Log Me In</i>	75	75	150
		<i>New Meter Reading System (KVID share)</i>	10,000		10,000
		<i>Intuit (QuickBooks annual fee)</i>	325	325	650
		<i>Web Home Page Immense Impact</i>	540	540	1,080
<b>24</b>	<b>62400</b>	<b>Utilities and communication 6240</b>	<b>75,700</b>	<b>78,500</b>	<b>154,200</b>
	<b>62401</b>	<i>Electricity - A.P.S.</i>	65,000	65,000	130,000
	<b>62402</b>	<i>Internet Service - Suddenlink</i>	1,500	1,500	3,000
	<b>62403</b>	<i>Mobil Cell Phone - Verizon</i>	300	300	600
	<b>62404</b>	<i>Natural Gas - Unisource</i>	3,000		3,000
	<b>62405</b>	<i>Propane - Ferrell Gas</i>	1,700		1,700
	<b>62406</b>	<i>Telephone - CenturyLink</i>	1,500	1,500	3,000

	<b>62407</b>	<i>Diesel for Generators</i>	2,000	2,000	4,000
	<b>62410</b>	<i>Garbage Disposal</i>			
	<b>62411</b>	<i>Asbestos Pipe Disposal</i>			
	<b>62412</b>	<i>Dumpster</i>	700	700	1,400
	<b>62413</b>	<i>Screenings</i>		2,500	2,500
	<b>62414</b>	<i>Sludge</i>		5,000	5,000
<b>25</b>	<b>62500</b>	<b>Insurance</b>	<b>27,400</b>	<b>27,400</b>	<b>54,800</b>
	<b>62501</b>	<i>Liability Insurance - Insurance for Vehicles - BIN Insurance</i>	20,000	20,000	40,000
	<b>62502</b>	<i>Workers' Comp Insurance - Long Term Disability - Principle Life - ASRS</i>	5,000 2,400	5,000 2,400	10,000 4,800
<b>26</b>	<b>62600</b>	<b>Repairs and maintenance</b>	<b>163,600</b>	<b>174,600</b>	<b>338,200</b>
	<b>62610</b>	<b>Facility Repair and Maint</b>			
	<b>62611</b>	<i>Building and Grounds Maintenance</i>	2,500	2,500	5,000
		<i>Electrician 10k</i>	5,000	5,000	10,000
		<i>Rollup Door Maint</i>	300	300	600
		<i>Weed Pulling (temp services)</i>	1,000	1,000	2,000
		<i>Noxious Weed Control</i>		15,000	15,000
	<b>62612</b>	<i>Electrical Supplies \$7k</i>	7,000	3,000	10,000
	<b>62613</b>	<i>Facility Mng Project 5k</i>	5,000	5,000	10,000
	<b>62614</b>	<i>Janitorial Supplies - Dog Station Bags</i>	200	200	400
	<b>62615</b>	<i>Landscaping Supplies \$400</i>	400	400	800
	<b>62616</b>	<i>Lumber-Bricks-Nails \$500</i>	500	500	1,000
	<b>62617</b>	<i>Painting Supplies \$200</i>	200	200	400
		<i>Eve's Paint/Replace (Office, well 1, 3, 4)</i>	20,000	20,000	40,000
	<b>62618</b>	<i>Plumbing Supplies</i>	500	500	1,000
	<b>62620</b>	<b>Generator Maintenance</b>			
		<i>Empire generator maint</i>	5,000	5,000	10,000
	<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>	5,000	5,000	10,000
	<b>62634</b>	<i>Repair Heavy Equipment Vehicles</i>	3,500	3,500	7,000
	<b>62635</b>	<i>Repair Vehicles</i>	2,000	2,000	4,000
	<b>62640</b>	<b>Underground Contractor</b>			
	<b>62641</b>	<i>Black Top/Road Repair/Aggregate</i>	15,000	2,000	17,000
	<b>62642</b>	<i>Emergency Repair</i>	15,000		15,000
	<b>62643</b>	<i>Scheduled Maint &amp; Replacement</i>	25,000	15,000	40,000
	<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 45k</b>		45,000	45,000
	<b>62660</b>	<b>SCADA</b>			
	<b>62661</b>	<i>Scada I.T. Services - Rottweiler</i>	25,000	25,000	50,000
		<i>Kona Lift \$50k</i>			
	<b>62662</b>	<i>Scada Electronics</i>			
	<b>62663</b>	<i>Scada Parts &amp; Supplies/Hardware</i>	1,250	1,250	2,500
		<i>Build computer for new SCADA</i>			
	<b>62664</b>	<i>Scada Software</i>	11,250	11,250	22,500
		<i>New Wonderware Software \$20k</i>			
		<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>80,000</b>	<b>842,000</b>	<b>922,000</b>
		North Storage - Metal roof/gutters/siding	70,000		
		Rollup door 20k	10,000	10,000	
		WIFA phase 1 & 2 WWTP Improvements		832,000	
<b>30</b>	<b>73000</b>	<b>Improvements other than building</b>	<b>195,000</b>	<b>205,000</b>	<b>400,000</b>
		Manhole Replacement (3 manholes)		25,000	
		<b>K. North Up front Costs</b>	<b>30,000</b>	<b>30,000</b>	
		Design Fees for New Well	165,000		
		Choco Lift Rehab		75,000	
		Mesa Lift Rehab		75,000	
<b>31</b>	<b>73100</b>	<b>Machinery and equipment</b>	<b>33,500</b>	<b>33,500</b>	<b>67,000</b>
		Vehicle Purchase	33,500	33,500	
<b>32</b>	<b>73200</b>	<b>Construction in progress</b>			
	<b>80000</b>	<b>Debt Services - WIFA LOAN</b>		<b>44,000</b>	<b>44,000</b>
<b>33</b>	<b>83300</b>	Principal retirement		34,000	34,000
<b>34</b>	<b>83400</b>	Interest and fiscal charges		10,000	10,000
<b>35</b>	<b>63500</b>	<b>Miscellaneous</b>	<b>76,400</b>	<b>25,400</b>	<b>101,800</b>
		<i>Midge flies 12K</i>		12,000	12,000
	<b>63501</b>	<b>Chemical Supplies \$10k</b>	<b>5,000</b>	<b>5,000</b>	<b>10,000</b>



	<b>63502</b>	<i>Electrical Supplies</i>	500	500	1,000
	<b>63503</b>	<i>Electronic Supplies</i>	1,000	1,000	2,000
	<b>63504</b>	<i>Lab Supplies \$200</i>	200	200	400
	<b>63505</b>	<i>Purchase &amp; Transport of Water</i>			
	<b>63506</b>	<i>Rental of Equipment</i>			
		<i>Ferrellgas \$75 rental</i>	200	200	400
	<b>63507</b>	<i>Tools &amp; Equipment</i>	2,500	5,000	7,500
	<b>63510</b>	<i>Plumbing Supplies - Mains &amp; Lateral</i>			
	<b>63511</b>	<i>Meters (25 meter bodies, 10 register w/bodies)</i>	12,000		12,000
		<i>Phase 1 K.North (\$600x50 meters w/registers)</i>	30,000		30,000
		<i>Phase 2 K.North (\$600x30 meters w/registers)</i>	18,000		18,000
		<i>Phase 3 K.North</i>			
	<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>			