

KACHINA VILLAGE IMPROVEMENT DISTRICT
FY24 Budget Summary

Revenues	Submitted Budget	Revised Budget	Actual Revenues	Anticipated Revenues	Available
Special assessments	375,400	375,400	-	375,400	-
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	600	600	-	600	-
Other revenues (itemized)	104,900	104,900	-	104,900	-
Connection fees	92,500	92,500	-	92,500	-
Total Revenues	2,201,600	2,201,600	-	2,201,600	-

Expenditures	Submitted Budget	Revised Budget	Actual Expenses	Anticipated Spending	Available
Salaries and wages	562,800	562,800	-	562,800	-
Employee benefits	592,300	592,300	-	592,300	-
Administration	80,450	80,450	-	80,450	-
Professional Services	185,770	185,770	-	185,770	-
Utilities and communication	166,050	166,050	-	166,050	-
Insurance	54,500	54,500	-	54,500	-
Repairs and maintenance	493,200	493,200	-	493,200	-
Interest payments	-	-	-	-	-
Capital outlay:	-	-	-	-	-
Land	-	-	-	-	-
Buildings	110,000	110,000	-	110,000	-
Improvements non-building	348,000	348,000	-	348,000	-
Machinery and equipment	-	-	-	-	-
Construction in progress	-	-	-	-	-
Debt services	-	-	-	-	-
Principal retirement	34,000	34,000	-	34,000	-
Interest and fiscal charges	10,000	10,000	-	10,000	-
Miscellaneous	139,800	139,800	-	139,800	-
Other expenditures (itemized)	-	-	-	-	-
Total Expenses	2,776,870	2,776,870	-	2,776,870	-

Starting Bank Balance (as of 7/1/2023. est.)	3,300,000
Current Bank Balance (est.)	3,300,000
Ending Bank Balance (as of 6/30/2024, est.)	2,724,730

Fund Balance Change (est.)	(575,270)
Available Budget	-

FY24 BUDGET

State Required Revenue Info

New State Code	QB	Revenues	Water	Sewer	TOTAL
1	40100	Taxes			
2	40200	Special Assessments	45,000	330,400	375,400
	40201	<i>Annexation (K. North 50 homes)</i>	45,000	330,400	
3	40300	Licenses and permits	50	50	100
	40301	<i>Plan Review</i>			
		Intergovernmental	0	0	0
4	40400	Federal			
5	40500	State			
6	40600	County			
	40601	<i>Blue Ridge</i>			
	40602	<i>Amphitheater</i>			
7	40700	Charges for services	825,600	774,400	1,600,000
	40701	<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>			
8	40800	Fines and forfeits	9,000	9,000	18,000
	40801	<i>Late Fees</i>	8,000	8,000	
	40802	<i>Hanger Fee</i>	1,000	1,000	
	40803	<i>Reconnect Fee</i>			
	40804	<i>Return Check Fee</i>			
9	40900	Interest on investments	5,050	5,050	10,100
		<i>Apportioned Interest</i>	5,050	5,050	
		<i>Unrealized loss on investment</i>	0		
10	41000	Rents	600	600	1,200
		<i>N. Storage Garage</i>	600	600	
11	41100	Contributions			
12	41200	Credit card incentives			
13	41300	Miscellaneous	300	300	600
	41301	<i>AEF</i>	300	300	
		<i>On/Off</i>			
		<i>After Hours Call Out</i>			
		<i>Leak Check</i>			
		<i>Sewer inspection</i>			
14	41400	Other revenues (itemized)	66,200	130,000	196,200
	41401	<i>Sewer Connection Fee (KVN 50 homes)</i>		92,500	
	41402	<i>Sale of Equipment</i>			
	41403	WIFA Loan (\$700,000 postponed)			
		<i>Water Meter Instal (KVN 50 homes)</i>	28,700		
		<i>KVN Up Front Money (Maybe FY23)</i>	37,500	37,500	

State Required Expense Info

		Expenditures	Water	Sewer	TOTAL
20	52000	Salaries and wages (5%)	281,400	281,400	562,800
	52001	<i>Regular Wages</i>	210,000	210,000	420,000
	52002	<i>Overtime Wages</i>	20,000	20,000	40,000

	52003	<i>Temp Wages</i>			
	52004	<i>Vacation Buyout</i>			
	52005	<i>Phone Allowance</i>	2,500	2,500	5,000
	52006	<i>Jury Pay</i>	2,500	2,500	5,000
	52007	<i>Sick Leave</i>	13,000	13,000	26,000
	52008	<i>Vacation</i>	15,800	15,800	31,600
	52009	<i>Stand By Time</i>	3,700	3,700	7,400
	52010	<i>Vehicle Allowance</i>			
	52011	<i>Holiday Pay</i>	13,000	13,000	26,000
	52012	<i>Bonus</i>	900	900	1,800
		<i>Holiday Gift Cards</i>			
		<i>Salaries for Officers, Directors</i>			
		<i>Personal Day Purchase</i>			
21	52100	Employee benefits Paid by Employer	296,150	296,150	592,300
	52101	<i>Employer Medicare</i>	4,000	4,000	8,000
	52102	<i>Employer Social Security</i>	18,000	18,000	36,000
	52103	<i>Dental Insurance</i>	1,500	1,500	3,000
	52104	<i>Health Insurance</i>	45,000	45,000	90,000
	52105	<i>Group Term Life Insurance & ADD</i>	250	250	500
	52106	<i>AZ State Retirement (ASRS buy back)</i>	227,300	227,300	454,600
	52107	<i>Unemployment Insurance</i>			
	52108	<i>Vision Insurance</i>	100	100	200
22	62200	Administration	41,225	39,225	80,450
	62201	Advertising Expense	250	250	500
	62202	Cash Over/Short			
	62203	Clothing & Safety Apparel	1,500	1,500	3,000
		<i>Safety Boots \$250 x 5</i>			
	62204	Credit Card Fees	2,000	2,000	4,000
	62205	Educational Supplies	500	500	1,000
		<i>Book Purchases</i>			
	62206	Employee Recognition, Awards & Events	1,000	1,000	2,000
		<i>Misc</i>			
	62207	Food & Beverages	1,000	1,000	2,000
	62208	Furniture Under \$5k			
	62209	Grant Match			
	62211	Kitchen Supplies	600	600	1,200
	62212	License & Permits			
		<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 & Permits</i>	500	500	1,000
	62213	Memberships & Subscription	400	400	800
	62214	Office Supplies and Services	4,000	4,000	8,000

		<i>Mail Services</i>	1,500	1,500	3,000
	62215	Postage & Freight	6,000	6,000	12,000
	62216	Printing & Publishing	2,000	2,000	4,000
	62217	Room Rental Fees	500	500	1,000
	62218	Safety Supplies	1,750	1,750	3,500
		<i>Fire Master</i>	250	250	500
	62219	Sales Tax Expense \$65k - \$60 revenues	5,000		5,000
	62220	Training, class tuition & fees - non travel	3,000	3,000	6,000
	62221	Travel Expense	6,000	6,000	12,000
	62222	Use Tax Expense	200	200	400
23	62300	Professional Services	98,285	87,485	185,770
	62301	<i>Accountant & 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
	62302	<i>Consultant Fees</i>	5,000	5,000	10,000
	62303	<i>Engineer Fees</i>	10,000	10,000	20,000
	62304	<i>Janitorial Service</i>	3,500	3,500	7,000
	62305	<i>Lab Services</i>	5,000	5,000	10,000
		<i>ADEQ MAP 4k</i>			
		<i>Inner Basin 6k</i>			
	62306	<i>Legal Services</i>	5,000	5,000	10,000
	62307	<i>Medical Services</i>	250	250	500
	62308	<i>Other Professional Services</i>	20,000	20,000	40,000
	62309	<i>Security Services</i>	250	250	500
	62320	I.T. Software & Hardware -not Scada related			
	62321	<i>I.T. Hardware</i>	3,000	3,000	6,000
		<i>Desktop Replacement Plan</i>			
	62322	<i>I. T. Services (Precise Network)</i>	8,000	8,000	16,000
	62323	<i>Software & Licenses</i>	1,060	1,060	2,120
		<i>Adobe</i>	50	50	100
		<i>Atlas Cop \$4,200 (blower)</i>		4,200	4,200
		<i>CUSI \$5.3k</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</i>	25,000	10,000	35,000
		<i>Intuit (QuickBooks annual fee)</i>	500	500	1,000
		<i>Web Home Page Immense Impact</i>	540	540	1,080
24	62400	Utilities and communication 6240	81,500	84,550	166,050
	62401	<i>Electricity - A.P.S.</i>	70,000	70,000	140,000
	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>	3,000		3,000

	62405	<i>Propane - Ferrell Gas</i>	1,700		1,700
	62406	<i>Telephone - CenturyLink</i>	1,500	1,500	3,000
	62407	<i>Diesel for Generators</i>	2,000	2,000	4,000
	62410	<i>Garbage Disposal</i>			
	62411	<i>Asbestos Pipe Disposal</i>			
	62412	<i>Dumpster</i>	1,500	1,500	3,000
	62413	<i>Screenings</i>		2,750	2,750
	62414	<i>Sludge</i>		5,000	5,000
25	62500	Insurance	27,250	27,250	54,500
	62501	<i>Liability Insurance - Insurance for Vehicles - BIN Insurance</i>	22,250	22,250	44,500
	62502	<i>Workers' Comp Insurance -</i>	5,000	5,000	10,000
26	62600	Repairs and maintenance	239,600	253,600	493,200
	62610	<i>Facility Repair and Maint</i>			
	62611	<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
	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>	200	200	400
	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
		<i>Eve's Paint/Replace</i>	20,000	20,000	40,000
	62618	<i>Plumbing Supplies</i>	500	500	1,000
	62620	<i>Generator Maintenance</i>			
		<i>Empire generator maint</i>	5,000	5,000	10,000
	62630	TRANSPORTATION EXPENSE			
	62631	<i>Auto Parts & Supplies</i>	2,000	2,000	4,000
	62632	<i>Garage Tools</i>	1,000	1,000	2,000
	62633	<i>Gas & Oil</i>	5,000	5,000	10,000
	62634	<i>Repair Heavy Equipment Vehicles</i>	3,500	3,500	7,000
	62635	<i>Repair Vehicles</i>	2,000	2,000	4,000
	62640	<i>Underground Contractor</i>			
	62641	<i>Black Top/Road Repair/Aggregate</i>	25,000	5,000	30,000
	62642	<i>Emergency Repair</i>	15,000		15,000
	62643	<i>Scheduled Maint & Replacement</i>	25,000	15,000	40,000
	62644	<i>Service Installation</i>	3,000	2,000	5,000
	62645	<i>Valve Replacement</i>	6,000		6,000

	62646	<i>Flagger</i>	<i>1,000</i>	<i>1,000</i>	<i>2,000</i>
	62650	<i>Sewer Camering 55k</i>		<i>55,000</i>	<i>55,000</i>
	62660	SCADA			
	62663	<i>Scada I.T. Services - Rottweiler</i>	<i>90,000</i>	<i>90,000</i>	<i>180,000</i>
		<i>Kona Lift \$50k, Misc</i>			
	62661	<i>Scada Electronics</i>	<i>1,000</i>	<i>1,000</i>	<i>2,000</i>
	62662	<i>Scada Parts & Supplies/Hardware</i>	<i>1,250</i>	<i>1,250</i>	<i>2,500</i>
		<i>Build computer for new SCADA</i>			
	62664	<i>Scada Software</i>	<i>11,250</i>	<i>11,250</i>	<i>22,500</i>
		<i>New Wonderware Software \$20k</i>			
		<i>License renewal \$3k + \$2,500</i>			
27	62700	Interest			
	70000	Capital outlay:			
28	72800	Land -			
29	72900	Buildings -	<i>52,500</i>	<i>57,500</i>	<i>110,000</i>
		<i>Office Roof (heat tape, eaves, siding, and gu</i>	<i>17,500</i>	<i>17,500</i>	
		<i>Rollup door 20k</i>	<i>10,000</i>	<i>10,000</i>	
		<i>NS Interior Insulation, interior siding, Paint</i>	<i>15,000</i>		
		<i>Heaters (Sludge Room #2, Bin Sotrage, Old</i>	<i>10,000</i>	<i>30,000</i>	
30	73000	Improvements other than building	<i>98,000</i>	<i>250,000</i>	<i>348,000</i>
		<i>Manhole Replacement (3 manholes)</i>		<i>75,000</i>	
		<i>North Storage Pump Pack (1/6 share)</i>	<i>23,000</i>	<i>0</i>	
		<i>Design Fees for New Well</i>	<i>75,000</i>		
		<i>Chaco Lift Station Rehab - 10' DEEP</i>		<i>75,000</i>	
		<i>Mesa Lift Station Rehab - 10' DEEP</i>		<i>75,000</i>	
		<i>Press, Compactor Screenings (Wastewater)</i>		<i>25,000</i>	
31	73100	Machinery and equipment			
32	73200	Construction in progress			
	80000	Debt Services - WIFA LOAN		<i>44,000</i>	<i>44,000</i>
33	83300	<i>Principal retirement</i>		<i>34,000</i>	<i>34,000</i>

34	83400	Interest and fiscal charges		10,000	10,000
35	63500	Miscellaneous	110,400	29,400	139,800
		<i>Midge flies 12K</i>		12,000	12,000
	63501	<i>Chemical Supplies \$15k</i>	7,500	7,500	15,000
	63502	<i>Electrical Supplies</i>	500	500	1,000
	63503	<i>Electronic Supplies</i>	2,500	2,500	5,000
	63504	<i>Lab Supplies \$200</i>	200	200	400
	63505	<i>Purchase & Transport of Water</i>			
	63506	<i>Rental of Equipment</i>			
		<i>Ferrellgas \$75 rental</i>	200	200	400
	63507	<i>Tools & Equipment</i>	2,500	5,000	7,500
	63510	<i>Plumbing Supplies - Mains & Lateral</i>			
	63511	<i>Meters (Annuul 100 meters w/reg x \$600)</i>	60,000		60,000
		<i>Phase 1 K.North (\$600x50 meters w/register)</i>	30,000		30,000
	63512	<i>Piping</i>	2,000	500	2,500
	63513	<i>Plumbing Tools and Equipment</i>	5,000	1,000	6,000
	63599	Contingency			
36	63600	Other expenditures (itemized)			
	90000	Ask My Accountant			