

**KACHINA VILLAGE IMPROVEMENT DISTRICT  
FY25 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	375,400	375,400	-	375,400	-
Licenses and permits	100	100	-	100	-
County	-	-	-	-	-
Charges for services	1,624,000	1,624,000	-	1,624,000	-
Fines and forfeits	18,500	18,500	-	18,500	-
Interest on investments	20,100	20,100	-	20,100	-
Miscellaneous	600	600	-	600	-
Other revenues (itemized)	12,000	12,000	-	12,000	-
Connection fees	121,200	121,200	-	121,200	-
<b>Total Revenues</b>	<b>2,171,900</b>	<b>2,171,900</b>	<b>-</b>	<b>2,171,900</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	697,100	697,100	-	697,100	-
Employee benefits	222,700	222,700	-	222,700	-
Administration	87,400	87,400	-	87,400	-
Professional Services	132,970	132,970	-	132,970	-
Utilities and communication	207,600	207,600	-	207,600	-
Insurance	54,500	54,500	-	54,500	-
Repairs and maintenance	291,700	291,700	-	291,700	-
Interest payments	-	-	-	-	-
Capital outlay:	-	-	-	-	-
Land	350,000	350,000	-	350,000	-
Buildings	110,000	110,000	-	110,000	-
Improvements non-building	952,000	952,000	-	952,000	-
Machinery and equipment	80,000	80,000	-	80,000	-
Construction in progress	-	-	-	-	-
Debt services	-	-	-	-	-
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Miscellaneous	142,300	142,300	-	142,300	-
Other expenditures (itemized)	-	-	-	-	-
<b>Total Expenses</b>	<b>3,328,270</b>	<b>3,328,270</b>	<b>-</b>	<b>3,328,270</b>	<b>-</b>

Starting Bank Balance (as of 7/1/2024, est.) 4,096,704  
Ending Bank Balance (as of 6/30/2025, est.) 2,940,334

<b>Fund Balance Change (est.)</b>	<b>(1,156,370)</b>
<b>Available Budget</b>	<b>-</b>

# FY25 BUDGET

State Required Revenue Info		
New State Code	Revenues	Total
1	Taxes	
2	Special Assessments	375,400
3	Licenses and permits	100
	Intergovernmental	
4	Federal	
5	State	
6	County	
7	Charges for services	1,624,000
8	Fines and forfeits	18,500
9	Interest on investments	20,100
10	Rents	12,000
11	Contributions	
12	Credit card incentives	
13	Miscellaneous	600
14	Other revenues (itemized)	
	<i>Connection Fee (KVN 50 homes)</i>	121,200
	<b>Total Revenues</b>	<b>2,171,900</b>

State Required Expense Info		
New State Code	Expenditures	Total
20	Salaries and wages	697,100
21	Employee benefits	222,700
22	Administration	87,400
23	Professional Services	132,970
24	Utilities and communication	207,600
25	Insurance	54,500
26	Repairs and maintenance	291,700
27	Interest	
	Capital outlay:	
28	Land	350,000
29	Buildings	110,000
30	Improvements other than building	952,000
31	Machinery and equipment	80,000
32	Construction in progress	
	Debt Services	
33	Principal retirement	
34	Interest and fiscal charges	
35	Miscellaneous	142,300
36	Other expenditures (itemized)	
	<b>Total Expenses</b>	<b>3,328,270</b>

Estimated **Begining** Fund Balance      4,096,704

**FUND CHANGE**      -1,156,370

Estimated **End** Fund Balance      2,940,334

# FY25 BUDGET

## State Required Revenue Info

State Code	QB	Revenues	Water	Sewer	TOTAL
1	40100	Taxes			
2	40200	Special Assessments	45,000	330,400	375,400
	40201	<i>Annexation (KVN 50 homes)</i>	45,000	330,400	
3	40300	Licenses and permits	50	50	100
	40301	<i>Plan Review</i>			
		<b>Intergovernmental</b>			
4	40400	Federal			
5	40500	State			
6	40600	County			
	40601	<i>Blue Ridge</i>			
	40602	<i>Amphitheater</i>			
7	40700	Charges for services	837,600	786,400	1,624,000
	40701	<b>Water Base</b>	12,000	12,000	
		<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		
	40702	<i>Water Base Multi Residential (\$36.55 x 114 x 12)</i>	50,000		
	40703	<b>Water Gallons</b>			
		<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>			
	40701	<b>Sewer Base</b>			
		<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	
	40702	<i>Sewer Base Multi Residential (\$33.66 x 114 x 12)</i>		46,000	

		<i>Sewer Base Public Authorities</i>			
	<b>40703</b>	<b><i>Sewer Gallons</i></b>		<i>173,000</i>	
		<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><i>Sewer Dumping Fees</i></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>	<i>8,000</i>	<i>8,000</i>	
	<b>40802</b>	<i>Hanger Fee</i>	<i>1,000</i>	<i>1,000</i>	
	<b>40803</b>	<i>Reconnect Fee</i>	<i>250</i>	<i>250</i>	
	<b>40804</b>	<i>Return Check Fee</i>			
<b>9</b>	<b>40900</b>	<b>Interest on investments</b>	<b>10,050</b>	<b>10,050</b>	<b>20,100</b>
		<i>Apportioned Interest</i>	<i>10,050</i>	<i>10,050</i>	
		<i>Unrealized loss on investment</i>			
<b>10</b>	<b>41000</b>	<b>Rents</b>	<b>6,000</b>	<b>6,000</b>	<b>12,000</b>
		<i>N. Storage Garage</i>	<i>6,000</i>	<i>6,000</i>	
<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>	<i>300</i>	<i>300</i>	
		<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>Connection Fee (K. North 50 homes)</i>	<i>28,700</i>	<i>92,500</i>	<b>121,200</b>
	<b>41402</b>	<i>Sale of Equipment</i>			
	<b>41403</b>	<i>WIFA Loan</i>			

# State Required Expense Info

		Expenditures	Water	Sewer	TOTAL
<b>20</b>	<b>52000</b>	<b>Salaries and wages (5%)</b>	<b>348,550</b>	<b>348,550</b>	<b>697,100</b>
	<b>52001</b>	<i>Regular Wages</i>	220,000	220,000	440,000
		<i>New Hire</i>	37,500	37,500	75,000
	<b>52002</b>	<i>Overtime Wages</i>	20,000	20,000	40,000
	<b>52003</b>	<i>Temp Wages</i>			
	<b>52004</b>	<i>Vacation Buyout</i>	15,000	15,000	30,000
	<b>52005</b>	<i>Phone Allowance (\$39.23 x 5 employees x 26 pd</i>	2,550	2,550	5,100
	<b>52006</b>	<i>Jury Pay</i>	2,500	2,500	5,000
	<b>52007</b>	<i>Sick Leave</i>	13,000	13,000	26,000
	<b>52008</b>	<i>Vacation</i>	20,000	20,000	40,000
	<b>52009</b>	<i>Stand By Time</i>	3,800	3,800	7,600
	<b>52010</b>	<i>Vehicle Allowance</i>			
	<b>52011</b>	<i>Holiday Pay</i>	13,000	13,000	26,000
	<b>52012</b>	<i>Bonus</i>			
		<i>Holiday Gift Cards</i>	1,200	1,200	2,400
<b>21</b>	<b>52100</b>	<b>EmployEE benefits Paid by EmployER</b>	<b>111,350</b>	<b>111,350</b>	<b>222,700</b>
	<b>52101</b>	<i>Employer Medicare</i>	4,000	4,000	8,000
	<b>52102</b>	<i>Employer Social Security</i>	18,000	18,000	36,000
	<b>52103</b>	<i>Dental Insurance</i>	1,500	1,500	3,000
	<b>52104</b>	<i>Health Insurance (107k-20K)</i>	45,000	45,000	90,000
	<b>52105</b>	<i>Group Term Life Insurance &amp; ADD</i>	250	250	500
	<b>52106</b>	<i>AZ State Retirement (650k x 13%)</i>	42,500	42,500	85,000
	<b>52107</b>	<i>Unemployment Insurance</i>			
	<b>52108</b>	<i>Vision Insurance</i>	100	100	200
	<b>52109</b>	<i>Long Term Disability (Part of ASRS)</i>			
<b>22</b>	<b>62200</b>	<b>Administration</b>	<b>45,975</b>	<b>41,425</b>	<b>87,400</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 \$250 x 5</i>			
	<b>62204</b>	<b>Credit Card Fees</b>	3,000	3,000	6,000
	<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>	1,500	1,500	3,000
	<b>62207</b>	<b>Food &amp; Beverages</b>	2,000	2,000	4,000
	<b>62208</b>	<b>Furniture Under \$5k</b>			
	<b>62209</b>	<b>Grant Match</b>			
	<b>62211</b>	<b>Kitchen Supplies</b>	600	600	1,200
	<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>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>	1,750	1,750	3,500
		<i>Annual fire extinguisher inspection</i>	400	400	800
	<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>64,385</b>	<b>68,585</b>	<b>132,970</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 \$10k</i>	6,000	6,000	12,000
	<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 \$5,700</b>	3,500	3,500	7,000
	<b>62305</b>	<b>Lab Services</b>	6,000	6,000	12,000
		<i>ADEQ MAP 4k</i>			
		<i>Inner Basin 6k</i>			
	<b>62306</b>	<b>Legal Services</b>	2,000	2,000	4,000
	<b>62307</b>	<b>Medical Services</b>	250	250	500
	<b>62308</b>	<b>Other Professional Services</b>	15,000	15,000	30,000
		<i>APP Review (\$20k)</i>			
	<b>62309</b>	<b>Security Services</b>	250	250	500
	<b>62320</b>	<b>I.T. Software &amp; Hardware non-SCADA</b>			
	<b>62321</b>	<b>I.T. Hardware</b>	3,000	3,000	6,000
		<i>Desktop Replacement Plan</i>			
	<b>62322</b>	<b>I. T. Services (Precise Network)</b>	8,000	8,000	16,000
	<b>62323</b>	<b>Software &amp; Licenses</b>	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 \$5.3k</i>	2,500	2,500	5,000
		<i>Email - Microsoft</i>	300	300	600

		<i>Limble Solutions - maintenance software</i>	2,500	2,500	5,000
		<i>Log Me In</i>	75	75	150
		<i>Neptune Subscription</i>	2,000	2,000	4,000
		<i>Intuit (QuickBooks annual fee)</i>	500	500	1,000
		<i>Web Home Page Immense Impact</i>	540	540	1,080
<b>24</b>	<b>62400</b>	<b>Utilities and communication 6240</b>	<b>100,300</b>	<b>107,300</b>	<b>207,600</b>
	<b>62401</b>	<i>Electricity - A.P.S.</i>	87,500	87,500	175,000
	<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>	3,500		3,500
	<b>62405</b>	<i>Propane - Ferrell Gas</i>	2,500		2,500
	<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>	<b>Garbage Disposal</b>			
	<b>62411</b>	<i>Asbestos Pipe Disposal</i>			
	<b>62412</b>	<i>Dumpster</i>	1,500	1,500	3,000
	<b>62413</b>	<i>Screenings (+5k one tme new bins for WM)</i>		8,000	8,000
	<b>62414</b>	<i>Sludge</i>		5,000	5,000
<b>25</b>	<b>62500</b>	<b>Insurance</b>	<b>27,250</b>	<b>27,250</b>	<b>54,500</b>
	<b>62501</b>	<i>Liability Insurance - Insurance for Vehicles - BIN Insurance</i>	22,250	22,250	44,500
	<b>62502</b>	<i>Workers' Comp Insurance -</i>	5,000	5,000	10,000
<b>26</b>	<b>62600</b>	<b>Repairs and maintenance</b>	<b>143,850</b>	<b>147,850</b>	<b>291,700</b>
	<b>62610</b>	<b>Facility Repair and Maint</b>			
	<b>62611</b>	<b>Building and Grounds Maintenance</b>			
		<i>Electrician 10k</i>	2,500	2,500	5,000
		<i>Rollup Door Maint</i>	5,000	5,000	10,000
		<i>Weed Pulling (temp services)</i>	300	300	600
		<i>Noxious Weed Control</i>	3,000	3,000	6,000
		<i>Electrical Supplies \$7k</i>		15,000	15,000
	<b>62612</b>	<i>Facility Mng Project 5k</i>	7,000	3,000	10,000
	<b>62613</b>	<i>Janitorial Supplies - Dog Station Bags</i>	5,000	5,000	10,000
	<b>62614</b>	<i>Landscaping Supplies \$400</i>	200	200	400
	<b>62615</b>	<i>Lumber-Bricks-Nails \$500</i>	400	400	800
	<b>62616</b>	<i>Painting Supplies \$200</i>	500	500	1,000
	<b>62617</b>	<i>Plumbing Supplies</i>	200	200	400
	<b>62618</b>	<i>Generator Maintenance</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 and Maint</i>	2,000	2,000	4,000
	<b>62640</b>	<b><i>Underground Contractor</i></b>			
	<b>62641</b>	<i>Black Top/Road Repair/Aggregate</i>	35,000	5,000	40,000
	<b>62642</b>	<i>Emergency Repair</i>	35,000		35,000
	<b>62643</b>	<i>Scheduled Maint &amp; Replacement</i>	5,000	15,000	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><i>Sewer Camering 55k</i></b>		55,000	55,000
	<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
		<b><i>Water Resources Conservation Expense</i></b>			
		<b><i>Purchased Wastewater Treatment</i></b>			
<b>27</b>	<b>62700</b>	<b>Interest</b>			
		<i>Credit Card Interest</i>			
	<b>70000</b>	<b>Capital outlay:</b>			
<b>28</b>	<b>72800</b>	<b>Land -</b>	<b>350,000</b>		<b>350,000</b>
		Land Purchase for Well Site	350,000		350,000
<b>29</b>	<b>72900</b>	<b>Buildings -</b>	<b>62,500</b>	<b>47,500</b>	<b>110,000</b>
		Rollup door 20k x 2	20,000	20,000	
		NS Interior Insulation, drywall, paint	15,000		
		Front Yard Overhaul	15,000	15,000	
		Office Remodel	12,500	12,500	
<b>30</b>	<b>73000</b>	<b>Improvements other than building</b>	<b>814,500</b>	<b>137,500</b>	<b>952,000</b>
		Chaco Lift Station Rehab - Design		25,000	
		Mesa Lift Station Rehab - Install		50,000	
		Extra Well Pump and motor - on the shelf W	22,000		
		Well 5 Drilling and installation	750,000		



		Aspen Sewer Line Manhole Repair		15,000	
		Canyon Loop Sewer Root Intrusion		40,000	
		Design Fees for New Well	35,000		
		Design/Research for new SCADA system	7,500	7,500	
<b>31</b>	<b>73100</b>	<b>Machinery and equipment</b>	<b>40,000</b>	<b>40,000</b>	<b>80,000</b>
		New/used "Automatic" Dump Truck (sludge and digs)	40,000	40,000	
<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>112,900</b>	<b>29,400</b>	<b>142,300</b>
		<i>Midge flies 12K</i>		12,000	12,000
	<b>63501</b>	<b><i>Chemical Supplies \$15k</i></b>	7,500	7,500	15,000
	<b>63502</b>	<b><i>Electrical Supplies</i></b>	500	500	1,000
	<b>63503</b>	<b><i>Electronic Supplies</i></b>	2,500	2,500	5,000
	<b>63504</b>	<b><i>Lab Supplies \$200</i></b>	200	200	400
	<b>63505</b>	<b><i>Purchase &amp; Transport of Water</i></b>			
	<b>63506</b>	<b><i>Rental of Equipment</i></b>			
		<i>Ferrellgas \$75 rental</i>	200	200	400
	<b>63507</b>	<b><i>Tools &amp; Equipment</i></b>	5,000	5,000	10,000
	<b>63510</b>	<b><i>Plumbing Supplies - Mains &amp; Lateral</i></b>			
	<b>63511</b>	<i>Meters (Annual 100 meters w/reg x \$600)</i>	60,000		60,000
		<i>Phase 2 K.North (\$600x50 meters w/register)</i>	30,000		30,000
	<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>			