

KACHINA VILLAGE IMPROVEMENT DISTRICT
FY26 Budget Summary

Revenues	Submitted Budget	Revised Budget	Actual Revenues	Anticipated Revenues	Available
Special assessments	187,700	187,700	-	187,700	-
Licenses and permits	100	100	-	100	-
County	-	-	-	-	-
Charges for services	1,900,000	1,900,000	-	1,900,000	-
Fines and forfeits	18,500	18,500	-	18,500	-
Interest on investments	40,000	40,000	-	40,000	-
Miscellaneous	14,600	14,600	-	14,600	-
Other revenues (itemized)	-	-	-	-	-
Connection fees	60,600	60,600	-	60,600	-
Total Revenues	2,221,500	2,221,500	-	2,221,500	-

Expenditures	Submitted Budget	Revised Budget	Actual Expenses	Anticipated Spending	Available
Salaries and wages	650,000	650,000	-	650,000	-
Employee benefits	222,700	222,700	-	222,700	-
Administration	88,800	88,800	-	88,800	-
Professional Services	169,420	169,420	-	169,420	-
Utilities and communication	204,600	204,600	-	204,600	-
Insurance	60,000	60,000	-	60,000	-
Repairs and maintenance	350,300	350,300	-	350,300	-
Interest payments	-	-	-	-	-
Capital outlay:	-	-	-	-	-
Land	350,000	350,000	-	350,000	-
Buildings	125,000	125,000	-	125,000	-
Improvements non-building	2,150,000	2,150,000	-	2,150,000	-
Machinery and equipment	50,000	50,000	-	50,000	-
Construction in progress	-	-	-	-	-
Debt services	-	-	-	-	-
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Miscellaneous	158,300	158,300	-	158,300	-
Other expenditures (itemized)	-	-	-	-	-
Total Expenses	4,579,120	4,579,120	-	4,579,120	-

Starting Bank Balance (as of 7/1/25, est.) 4,096,704

Ending Bank Balance (as of 6/30/2026, est.) 1,739,084

Fund Balance Change (est.) (2,357,620)

Available Budget -

FY26 BUDGET

State Required Revenue Info		
New State Code	Revenues	Total
1	Taxes	
2	Special Assessments	187,700
3	Licenses and permits	100
	Intergovernmental	
4	Federal	
5	State	
6	County	
7	Charges for services	1,900,000
8	Fines and forfeits	18,500
9	Interest on investments	40,000
10	Rents	14,000
11	Contributions	
12	Credit card incentives	
13	Miscellaneous	600
14	Other revenues (itemized)	
	WIFA Loan	
	Connection Fee (K. North 25 homes)	60,600
	Total Revenues	2,221,500

State Required Expense Info		
New State Code	Expenditures	Total
20	Salaries and wages	650,000
21	Employee benefits	222,700
22	Administration	88,800
23	Professional Services	169,420
24	Utilities and communication	204,600
25	Insurance	60,000
26	Repairs and maintenance	350,300
27	Interest	
	Capital outlay:	
28	Land	350,000
29	Buildings	125,000
30	Improvements other than building	2,150,000
31	Machinery and equipment	50,000
32	Construction in progress	
	Debt Services	
33	Principal retirement	
34	Interest and fiscal charges	
35	Miscellaneous	158,300
36	Other expenditures (itemized)	
	Total Expenses	4,579,120

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

FUND CHANGE **-2,357,620**

Estimated **End** Fund Balance **1,739,084**

FY26 BUDGET

FY26 REVENUE

New State Code	QB	Revenues	Water	Sewer	TOTAL
1	40100	Taxes			
2	40200	Special Assessments	22,500	165,200	187,700
	40201	Annexation (K. North 25 homes)	22,500	165,200	
3	40300	Licenses and permits	50	50	100
	40301	Plan Review			
		Intergovernmental			
4	40400	Federal			
5	40500	State			
6	40600	County			
	40601	Blue Ridge			
	40602	Amphitheater			
7	40700	Charges for services	982,000	918,000	1,900,000
	40701	Water Base			
		Water Base Residential (\$40.94 x (1380-10 liens) x 12)	673,000		
		Water Base Commercial (\$40.94 x 6 x 12)	2,900		
	40702	Water Base Multi Residential (\$40.94 x 114 x 12)	56,000		
	40703	Water Gallons			
		Water Meter Sales Residential	250,100		
		Water Meter Sales Commercial			
		Water Meter Sales Multi Residential			
		Metered Water Revenue (gallons sales)			
		Water Meter Sales Public Authorities			
	40701	Sewer Base			
		Sewer Base Residential (\$37.7 x (1380 - 10 liens) x 12)		619,000	
		Sewer Base Commercial (\$37.7 x 6 x 12)		2,700	
	40702	Sewer Base Multi Residential (\$37.7 x 114 x 12)		51,000	
		Sewer Base Public Authorities			
	40703	Sewer Gallons		245,300	
		Sewer Gallons Residential			

		<i>Sewer Gallons Commercial</i>			
		<i>Sewer Gallons Public Authorities</i>			
		<i>Sewer Gallons Multi Residential</i>			
	40704	<i>Sewer Dumping Fees</i>			
		<i>Amphitheater - Septic Services</i>			
8	40800	Fines and forfeits	9,250	9,250	18,500
		<i>NSF Check fee only if above what the bank charges</i>			
	40801	<i>Late Fees</i>	8,000	8,000	
	40802	<i>Hanger Fee</i>	1,000	1,000	
	40803	<i>Reconnect Fee</i>	250	250	
	40804	<i>Return Check Fee</i>			
9	40900	Interest on investments	20,000	20,000	40,000
		<i>Apportioned Interest</i>	20,000	20,000	
		<i>Unrealized loss on investment</i>	0		
10	41000	Rents	7,000	7,000	14,000
		<i>N. Storage Garage</i>	7,000	7,000	
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)			
	41401	<i>Connection Fee (K. North 25 homes)</i>	14,350	46,250	60,600
	41402	<i>Sale of Equipment</i>			
	41403	<i>WIFA Loan</i>			

FY26 EXPENSES

		Expenditures	Water	Sewer	TOTAL
20	52000	Salaries and wages (5%)	325,000	325,000	650,000
	52001	<i>Regular Wages</i>	231,950	231,950	463,900
	52002	<i>Overtime Wages</i>	20,000	20,000	40,000
	52003	<i>Temp Wages</i>			
	52004	<i>Vacation Buyout</i>	15,000	15,000	30,000
	52005	<i>Phone Allowance (\$39.23 x 5 employees x 26 pay periods)</i>	2,550	2,550	5,100

	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>	20,000	20,000	40,000
	52009	<i>Stand By Time</i>	3,800	3,800	7,600
	52010	<i>Vehicle Allowance</i>			
	52011	<i>Holiday Pay</i>	15,000	15,000	30,000
	52012	<i>Bonus</i>			
		<i>Holiday Gift Cards</i>	1,200	1,200	2,400
21	52100	EmployEE benefits Paid by EmployER	111,350	111,350	222,700
	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 (107k-20K)</i>	45,000	45,000	90,000
	52105	<i>Group Term Life Insurance & ADD</i>	250	250	500
	52106	<i>AZ State Retirement (650k x 13%)</i>	42,500	42,500	85,000
	52107	<i>Unemployment Insurance</i>			
	52108	<i>Vision Insurance</i>	100	100	200
	52109	<i>Long Term Disability (Part of ASRS)</i>			
22	62200	Administration	46,175	42,625	88,800
	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	4,000	4,000	8,000
	62205	Educational Supplies	500	500	1,000
		<i>Book Purchases</i>			
	62206	Employee Recognition, Awards & Events	500	500	1,000
	62207	Food & Beverages	2,000	2,000	4,000
	62208	Furniture Under \$5k			
	62209	Grant Match			
	62211	Kitchen Supplies	800	800	1,600
	62212	License & Permits			
		<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 & Permits</i>	500	500	1,000
	62213	Memberships & Subscription	500	500	1,000
	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>Annual fire extinguisher inspection</i>	400	400	800
	62219	Sales Tax Expense \$65k - \$60 revenues	8,000		8,000
	62220	Training, class tuition & fees - non travel	3,000	3,000	6,000
	62221	Travel Expense	5,000	5,000	10,000
	62222	Use Tax Expense	200	200	400
23	62300	Professional Services	82,610	86,810	169,420
	62301	Accountant & Auditors	500	500	1,000
		<i>QB payroll service (\$60 x 12)</i>	360	360	720
		<i>Annual Auditor \$17k</i>	8,500	8,500	17,000
	62302	Consultant Fees	5,000	5,000	10,000
	62303	Engineer Fees	5,000	5,000	10,000
	62304	Janitorial Service - Merry Maids \$5,700	3,500	3,500	7,000
	62305	Lab Services	6,500	6,500	13,000
		<i>ADEQ MAP 4k</i>			
		<i>Inner Basin 6k</i>			
	62306	Legal Services	2,000	2,000	4,000
	62307	Medical Services	250	250	500
	62308	Other Professional Services	27,500	27,500	55,000
	62309	Security Services	250	250	500
	62320	I.T. Software & Hardware -not Scada related			
	62321	I.T. Hardware	3,000	3,000	6,000
		<i>Desktop Replacement Plan</i>			
	62322	I. T. Services (Precise Network)	8,000	8,000	16,000
		<i>CUSI \$4k</i>	2,000	2,000	4,000
	62323	Software & Licenses	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 (FY26 2.5k)</i>	2,750	2,750	5,500
		<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>	700	700	1,400
		<i>Web Home Page Immense Impact</i>	540	540	1,080
24	62400	Utilities and communication 6240	100,800	103,800	204,600
	62401	Electricity - A.P.S.	87,500	87,500	175,000
	62402	Internet Service - Suddenlink	1,500	1,500	3,000
	62403	Mobil Cell Phone - Verizon	300	300	600
	62404	Natural Gas - Unisource	3,500		3,500
	62405	Propane - Ferrell Gas	2,500		2,500
	62406	Telephone - CenturyLink	1,500	1,500	3,000
	62407	Diesel for Generators	2,000	2,000	4,000
	62410	Garbage Disposal			
	62411	Asbestos Pipe Disposal			

	62412	<i>Dumpster (320 x 12 = \$3,840)</i>	2,000	2,000	4,000
	62413	<i>Screenings</i>		4,000	4,000
	62414	<i>Sludge</i>		5,000	5,000
25	62500	Insurance	30,000	30,000	60,000
	62501	<i>Liability Insurance - Insurance for Vehicles -</i>	25,000	25,000	50,000
		<i>BIN Insurance</i>			
	62502	<i>Workers' Comp Insurance -</i>	5,000	5,000	10,000
26	62600	Repairs and maintenance	145,650	204,650	350,300
	62610	<i>Facility Repair and Maint</i>			
	62611	<i>Building and Grounds Maintenance</i>	6,000	6,000	12,000
		<i>Eve's Paint/Replace</i>	10,000	10,000	20,000
		<i>Electrician 10k</i>	5,000	5,000	10,000
		<i>Rollup Door Maint</i>	300	300	600
		<i>Weed Pulling (temp services)</i>	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
	62620	<i>Generator Maintenance</i>			
		<i>Empire generator maint</i>	6,000	6,000	12,000
	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 and Maint</i>	2,000	2,000	4,000
	62640	<i>Underground Contractor</i>			
	62641	<i>Black Top/Road Repair/Aggregate</i>	35,000	10,000	45,000
		<i>Annual Well 3 road repair 15K</i>			
	62642	<i>Emergency Repair</i>	20,000		20,000
	62643	<i>Scheduled Maint & Replacement</i>	5,000	5,000	10,000
		<i>Manhole/trenchless repairs</i>		20,000	20,000
	62644	<i>Service Installation</i>	3,000	2,000	5,000
	62645	<i>Valve Replacement</i>	6,000		6,000
	62646	<i>Flagger</i>	1,000	1,000	2,000
	62650	<i>Sewer Camering 55k</i>		55,000	55,000
		<i>Tovar Springs Sewer Inspection</i>		25,000	25,000

	62660	SCADA			
	62661	<i>Scada Electronics</i>	1,000	1,000	2,000
	62662	<i>Scada Hardware Parts & Supplies</i>	1,250	1,250	2,500
	62663	<i>Scada I.T. Services - Rottweiler</i>	10,000	10,000	20,000
		<i>Maintenance and upkeep</i>			
	62664	<i>Scada Software</i>	3,500	3,500	7,000
		<i>License renewal \$3k + \$2,500</i>			
		Water Resources Conservation Expense			
		Purchased Wastewater Treatment			
27	62700	Interest			0
	70000	Capital outlay:			
28	72800	Land -	350,000		350,000
		Land Purchase for Well Site	350,000		
29	72900	Buildings -	77,500	47,500	125,000
		Rollup door 20k x 2	20,000	20,000	
		Move Gas Meter	15,000	15,000	
		NS Interior Insulation, drywall, paint	30,000		
		Office Remodel	12,500	12,500	
30	73000	Improvements other than building	1,825,000	325,000	2,150,000
		Mesa Lift Station Rehab - Install		300,000	
		Well 5 Drilling and installation	1,750,000		
		Well 5 Design Fees for New (oversite and permit)	75,000		
		Sludge Awning		25,000	
31	73100	Machinery and equipment	25,000	25,000	50,000
		New Work Truck	25,000	25,000	
32	73200	Construction in progress			
	80000	Debt Services			
33	83300	Principal retirement			
34	83400	Interest and fiscal charges			
35	63500	Miscellaneous	123,400	34,900	158,300
		<i>Midge flies 12K</i>		12,000	12,000
	63501	Chemical Supplies \$15k	7,500	7,500	15,000
	63502	Electrical Supplies	1,000	1,000	2,000
	63503	Electronic Supplies	2,500	2,500	5,000

	63504	Lab Supplies \$200	200	200	400
	63505	Purchase & Transport of Water			
	63506	Rental of Equipment			
		<i>Ferrellgas \$75 rental</i>	200	200	400
	63507	Tools & Equipment	5,000	5,000	10,000
	63510	Plumbing Supplies - Mains & Lateral	10,000	5,000	15,000
	63511	<i>Meters (Annual 100 meters w/reg x \$600)</i>	60,000		60,000
		<i>Phase 2 K.North (\$600x50 meters w/registers)</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			