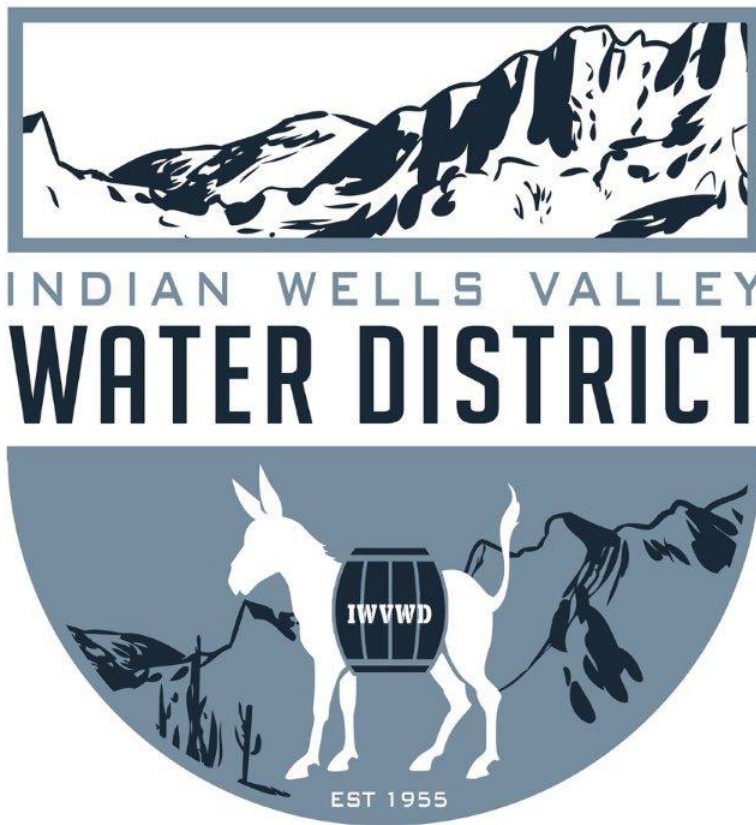


INDIAN WELLS VALLEY WATER DISTRICT

Board of Directors Meeting



June 11, 2026

BOARD OF DIRECTORS
INDIAN WELLS VALLEY WATER DISTRICT

SPECIAL BOARD MEETING

AGENDA

THURSDAY JUNE 11, 2026 – 1:00 PM

BOARD OF DIRECTORS' HEARING ROOM
500 W. RIDGECREST BLVD., RIDGECREST

All District meetings are streamed live through Zoom	
Join Zoom Meeting at: https://zoom.us/j/9649549487 Meeting ID: 964 954 9487	One tap mobile: 669-900-9128, 9649549487# US (San Jose) 669-444-9171, 9649549487# US Dial by your location: 669-900-9128 US (San Jose) 669-444-9171 US 253-215-8782 US (Tacoma)

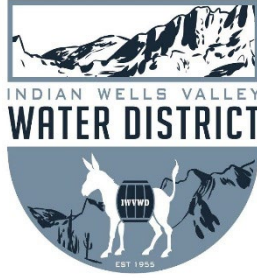
(In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact Isabel Tejada at (760) 384-5502. Requests must be made as early as possible and at least one full business day before the start of the meeting. Pursuant to Government Code section 54957.5, any materials relating to an open session item on this agenda, distributed to the Board of Directors after the distribution of the agenda packet, will be made available for public inspection at the time of distribution at the following location: Indian Wells Valley Water District, 500 W. Ridgecrest Blvd., Ridgecrest, CA).

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Posting of Agenda Declaration
5. Conflict of Interest Declaration
6. Public Questions and Comments

(This portion of the meeting is reserved for persons desiring to address the Board on any matter not on the agenda and over which the Board has jurisdiction. However, no action may be taken by the Board of Directors on any item not appearing on the agenda. Non-agenda speakers are asked to limit their presentation to five minutes. Public questions and comments on items listed on the agenda will be accepted at any time the item is brought forth for consideration by the Board. When you are recognized by the chairperson, please state your name and address for the record).

7. Dune 3 Mutual Water Company: Award of Contract
Description: Staff will present the recommendation for Award of Contract.

8. 2026-2027 General Fund and Capital Projects Budgets
Description: Presentation of 2026-2027 proposed General Fund and Capital Improvements and Projects budgets for approval.
9. Adjournment



7.



Your ref: EDWG-1510017-002C
Our ref: 12656446

10 June 2026

Board of Directors
Indian Wells Valley Water District
500 W. Ridgecrest Boulevard
Ridgecrest, California 93555

Construction of Dune 3 Consolidation: Recommendation of Award

Dear Indian Wells Valley Water District Board of Directors

GHD Inc. (GHD) recommends Indian Wells Valley Water District award the contract for construction of the Dune 3 consolidation project to Pyramid Building and Engineering, Inc. (Pyramid), Contractors State License Board No. 782024 and Department of Industrial Relations No. 1000003470.

Despite minor irregularities, which they can easily correct, and mathematical errors (GHD calculated Pyramid's bid elements total \$3,395,479.83, rather than their stated \$3,395,502.94), Pyramid's bid essentially meets all the requirements of the contract documents.

Although Pyramid's bid exceeds the State Water Resources Control Board's grant funding amount allocated for the construction contractor of \$3,000,700.00, the additionally allocated \$600,140.00 for change order contingency and \$580,000.00 for conditional costs are anticipated to cover the bid amount and future contingencies.

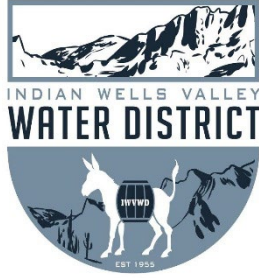
Regards

A handwritten signature in black ink that reads 'Karen E. Petryna'.

Karen Petryna
Technical Director

559-545-5040
Karen.petryna@ghd.com

Copy to: Justin Thompson, IWVWD
Renee Morquecho, IWVWD
Brett Vivyan, GHD
Pete Stamas, SWRCB DFA



8.

Indian Wells Valley Water District

2026-2027 General Fund

Proposed Budget

	2025-26 Budget	2025-26 Year-End Estimate	2026-27 Proposed Budget	Δ	
Revenues					
Total Water Sales	14,939,300	15,672,366	16,464,300	1,525,000	-Budgeted at 95% + 1/2 year of 10% Rate Increase
GSA Fees	3,377,580	3,072,658	2,962,200	-415,380	-4390 a/f Reserve
Total Water Service Revenue	375,900	436,462	410,900	35,000	
Total Capital Contributions	1,594,372	749,449	591,000	-1,003,372	-Adjusted Consolidation Grants
Total Non-Operating Income	172,400	220,422	215,000	42,600	
Total Revenues	20,459,552	20,151,357	20,643,400	183,848	0.90%
Expenses					
Water Supply	1,907,557	1,811,362	2,040,696	133,139	-Power/Chemical Costs Increase
Arsenic Treatment Plants	462,519	210,245	413,231	-49,288	
Transmission & Distribution	1,898,115	1,634,303	1,929,167	31,052	
Engineering	696,189	787,684	615,404	-80,785	-Associate Engineer 1/2 year
Customer Service	566,939	556,666	652,104	85,165	
Field Services	600,408	625,290	696,494	96,086	
Administration	3,169,078	3,080,412	3,750,556	581,478	-Pers and Property/Liability Ins Increase, GM
Legal	1,500,000	1,912,231	1,680,000	180,000	-Adjudication Cost Increases
Legislative	107,100	121,698	125,900	18,800	
Depreciation	3,300,000	3,300,000	3,300,000	0	
Non-Operating, Interest	1,674,379	1,675,879	1,614,366	-60,013	
Non-Operating, Miscellaneous	437,500	468,422	497,500	60,000	
GSA Fees	3,420,830	3,196,089	3,166,617	-254,213	-4390 a/f Reserve
Non-Operating, Conservation	34,200	21,846	34,200	0	
Non-Operating, Alternate Water	92,000	41,459	47,000	-45,000	
Total Expenses	19,866,814	19,443,584	20,563,235	696,421	3.51%
Total Revenues over Expenses	592,738	707,773	80,165	-512,573	

Indian Wells Valley Water District

2026-2027 General Fund

Proposed Budget

2026-2027 Cash Flow Projection

BEGINNING CASH	13,409,253	
CASH RECIEPTS		
Operating Revenues	19,837,400	A
Capital Contributions	591,000	
Non-Operating Revenues	215,000	A
Total Revenues	20,643,400	
Loan/Grant Proceeds	-	
TOTAL CASH RECEIPTS	20,643,400	
EXPENSES		
Operating Exp - Water Supply	2,040,696	
Operating Exp - Arsenic Treatment Plants	413,231	
Operating Exp - Transmission & Distribution	1,929,167	
Operating Exp - Engineering	615,404	
Operating Exp - Customer Service	652,104	
Operating Exp - Field Services	696,494	
Operating Exp - Administration	3,750,556	
Operating Exp - Legal	1,680,000	
Operating Exp - Legislative	125,900	
Total Operating Expenses	11,903,552	B
Capital Improvement Projects	3,180,000	-\$1.25 mil Bond
Non-Cash Transactions	(353,113)	
Misc Non-Op Expenses	3,893,225	B
Conservation	34,200	B
Alternate Water Supply	47,000	B
Debt Principle	1,682,582	C
Long Term Debt	1,385,258	C
Total Non-Operating Expenses	9,869,152	
TOTAL EXPENSES	21,772,704	
NET CASH FLOW	(1,129,304)	
ENDING CASH	12,279,950	
LESS: Emergency Reserve	5,951,776	
LESS: Capital Replacement Reserve	791,979	
LESS: Vehicle Replacement Reserve	350,000	
LESS: Computer Replacement Reserve	100,000	
LESS: Future Source of Supply Reserve	2,007,347	
LESS: Other Assigned Balances (Restricted)	464,317	
LESS: Bond Project Funds	-	
UNRESTRICTED\UNDESIGNATED CASH	2,614,530	

Debt Service Coverage (Min 1.20x)	1.36	(A-B)/C
Meet Debt Service Coverage?	yes	
Fund Reserve Target - 6 months of O&M	5,951,776	
Meet Fund Reserve Target	Yes	
Capital Replacement Target - 1 Tank, Well, Booster	10,800,000	
Meet Capital Fund Reserve Target	no	

Indian Wells Valley Water District

2025-2026 General Fund

Year-End Estimate

2025-2026 Cash Flow Projection

BEGINNING CASH	13,946,148
CASH RECIEPTS	
Operating Revenues	19,181,486 A
Capital Contributions	749,449
Non-Operating Revenues	220,422 A
Total Revenues	20,151,357
 Loan/Grant Proceeds	-
 TOTAL CASH RECEIPTS	 20,151,357
EXPENSES	
Operating Exp - Water Supply	1,811,362
Operating Exp - Arsenic Treatment Plants	210,245
Operating Exp - Transmission & Distribution	1,634,303
Operating Exp - Engineering	787,684
Operating Exp - Customer Service	556,666
Operating Exp - Field Services	625,290
Operating Exp - Administration	3,080,412
Operating Exp - Legal	1,912,231
Operating Exp - Legislative	121,698
Total Operating Expenses	10,739,889 B
 Capital Improvement Projects	3,237,124
Misc Non-Op Expenses	3,909,119 B
Conservation	21,846 B
Alternate Water Supply	41,459 B
Debt Principle	1,307,544 C
Long Term Debt	1,431,271 C
Total Non-Operating Expenses	9,948,363
 TOTAL EXPENSES	 20,688,252
 NET CASH FLOW	 (536,895)
ENDING CASH	13,409,253
LESS: Emergency Reserve	5,369,945
LESS: Capital Replacement Reserve	791,979
LESS: Vehicle Replacement Reserve	350,000
LESS: Computer Replacement Reserve	100,000
LESS: Future Source of Supply Reserve	1,887,347
LESS: Other Assigned Balances (Restricted)	464,317
LESS: Bond Project Funds	1,367,933
UNRESTRICTED\UNDESIGNATED CASH	3,077,732

Debt Service Coverage (Min 1.20x)	1.71	(A-B)/C
Meet Debt Service Coverage?	yes	
 Fund Reserve Target - 6 months of O&M	5,369,945	
Meet Fund Reserve Target	yes	
 Capital Replacement Target - 1 Tank, Well, Booster	10,800,000	
Meet Capital Fund Reserve Target	no	

Account #	Account Classification & Description	2026 Adopted Budget	2026 YE Est	2027 Proposed Budget
Water Sales Revenue				
1-0-4110-100	Residential Usage	\$3,625,300	\$3,953,892	\$3,773,300
1-0-4110-101	Residential RTS	6,135,300	6,200,006	6,755,100
1-0-4110-300	Master-Metered Res. Usage	524,900	537,759	541,400
1-0-4110-301	Master-Metered Res. RTS	438,000	449,297	489,500
1-0-4110-400	Commercial/Public/Ind Usage	908,600	986,431	1,025,000
1-0-4110-401	Commercial/Public/Ind RTS	627,000	784,663	854,900
1-0-4110-500	Bulk Rate	-	-	-
1-0-4110-501	Bulk Station	16,300	41,119	45,200
1-0-4110-600	Construction Water	102,800	85,604	99,800
1-0-4110-700	Fire Prevention	206,400	202,647	237,800
1-0-4110-800	GSA Pump Fee	531,000	506,434	513,600
1-0-4110-801	B-Zone Charge	113,600	114,128	119,000
1-0-4110-802	C-Zone Charge	52,500	50,971	53,300
1-0-4110-803	D-Zone Charge	13,300	15,166	16,000
1-0-4110-804	E-Zone Charge	60,300	61,224	69,200
1-0-4110-805	GSA Replenishment Fee	2,846,580	2,566,223	2,448,600
1-0-4110-900	Arsenic Charge 5/8" Meter	-	-	-
1-0-4110-901	Arsenic Charge 3/4" Meter	1,806,800	1,833,102	1,996,700
1-0-4110-902	Arsenic Charge 1" Meter	101,800	108,540	118,200
1-0-4110-903	Arsenic Charge 1-1/2" Meter	21,200	25,070	27,300
1-0-4110-904	Arsenic Charge 2" Meter	101,000	113,076	123,200
1-0-4110-905	Arsenic Charge 3" Meter	10,000	16,711	18,200
1-0-4110-906	Arsenic Charge 4" Meter	20,900	31,334	34,100
1-0-4110-907	Arsenic Charge 6" Meter	36,600	36,558	39,800
1-0-4110-908	Arsenic Charge 8" Meter	16,700	25,069	27,300
	Sub-Total Water Sales	18,316,880	18,745,024	19,426,500
Water Service Revenues				
1-0-4230-000	Customer Service Charges	\$40,000	37,866	\$40,000
1-0-4231-100	Delinquent Billing Charge	250,000	294,720	275,000
1-0-4231-200	48-Hour Notice Charge	40,000	55,119	50,000
1-0-4231-300	Turn-Off Charge	25,000	29,018	25,000
1-0-4231-500	Manual Read Charge	900	900	900
1-0-4232-000	New Service Installation Chrgs	20,000	18,839	20,000
	Sub-Total Water Service	375,900	436,462	410,900
Capital Contributions				
1-0-4233-000	Capital Facility Fee	\$100,000	191,567	\$100,000
1-0-4233-100	Basic Facility Charges Refund	-	-	-
1-0-4233-200	Capital Contributions - Developer	-	-	-
1-0-4233-300	Capital Contributions - Federal	-	-	-
1-0-4233-400	Capital Contributions - State	1,449,872	500,000	450,000
1-0-4233-500	Capital Contributions - Local	-	7,566	-
1-0-4234-000	Plan Check & Processing Fee	2,500	667	500
1-0-4235-000	Inspection Fees	2,000	-	500
1-0-4236-000	Dist Syst Connect Chrg/Frnt Ft	40,000	49,650	40,000
	Sub-Total Capital	1,594,372	749,449	591,000
Non-Operating Revenues				
1-0-4920-000	Interest Income	\$125,000	185,926	\$175,000
1-0-4920-101	Interest Income - 2012 Loan	-	-	0
1-0-4920-102	Interest Income - 2009 COP	-	-	0
1-0-4920-103	Interest Income - 2018 COP	-	-	-
1-0-4920-209	Assessment Revenue AD 87-1	2,000	-	-
1-0-4920-210	Assessment Int Income AD #87-1	5,400	-	-
1-0-4920-700	Interest Income Prop 55	-	-	-
1-0-4960-000	Miscellaneous Revenues	30,000	24,496	30,000
1-0-4960-002	Energy Curtailment Credit	-	-	-
1-0-4960-300	Cash-for-Grass	-	-	-
1-0-4970-000	Olancha Farm Rent	10,000	10,000	10,000
	Sub-Total Non-Operating	172,400	220,422	215,000
	Total Revenue	20,459,552	20,151,357	20,643,400

REVENUE ASSUMPTIONS

- Budgeted at 95% + 1/2 year of 10% Rate Increase

- Capital Facility Fees, Capital Contributions, Plan Check Fees, Inspection Fees and Distribution Fees were adjusted for anticipated new services

Account #	Account Classification & Description	2026 Adopted Budget	2026 YE Est	2027 Proposed Budget
Water Supply Expenses				
1-1-4500-000	PERS ER Contributions	-\$70,873	-\$100,000	-\$100,000
1-1-5211-000	Supervision	132,600	141,799	142,000
1-1-5211-500	Capital Credit	0	-	0
1-1-5212-000	Labor	412,080	362,474	422,000
1-1-5213-000	Overtime	1,000	124	1,000
1-1-5213-100	Standby Time	7,500	6,920	7,500
1-1-5214-000	Benefits	199,000	190,740	237,000
1-1-5215-000	Vehicle Maintenance	20,000	1,919	20,000
1-1-5215-500	Vehicle Fuel	17,000	10,801	17,000
1-1-5221-000	Maintenance Of Structures	28,000	8,755	28,000
1-1-5222-000	Maintenance of Equipment	28,000	34,410	30,000
1-1-5222-002	Well Destruction	0	-	0
1-1-5222-200	Maintenance Standby Generators	20,000	21,942	30,000
1-1-5222-300	IP Radio System Maintenance	5,000	2,039	5,000
1-1-5222-655	Equipment Maintenance	1,000	-	1,000
1-1-5223-000	Maintenance & Care Of Grounds	5,000	527	5,000
1-1-5224-000	Maintenance Automated Controls	10,000	-	10,000
1-1-5224-500	Automated Controls Maint Agreement	12,000	16,852	14,000
1-1-5225-000	Operating Permits	15,000	17,213	16,000
1-1-5231-000	Purchased Power	800,000	717,371	800,000
1-1-5231-001	Water Bills	10,000	9,923	10,000
1-1-5231-500	Solar Expenses	40,000	67,618	40,000
1-1-5233-000	Natural Gas	700	620	1,000
1-1-5246-000	Training & Conferences	7,500	2,177	20,000
1-1-5250-000	Bulk Water Station Expenses	8,000	7,603	9,000
1-1-5332-000	Lab Analysis & Equipment	3,500	760	3,500
1-1-5334-000	Water Treatment Chemicals	90,000	81,396	90,000
1-1-5422-000	Maint Reservoirs & Tanks	53,000	45,600	10,000
1-1-5429-000	Misc Parts & Materials	10,000	1,397	10,000
1-1-5621-000	Stationery & Computer Supplies	2,000	1,376	2,000
1-1-5627-050	Cell Phones	4,000	3,312	4,000
1-1-5641-500	PERS Cost by Function	36,550	155,696	155,696
1-1-5675-000	Computer Supplies	0	-	0
	Sub-Total Pumping Plant	1,907,557	1,811,362	2,040,696
Arsenic Plant Expenses				
1-2-4500-000	PERS ER Contributions	-\$10,904	-\$13,195	-\$13,195
1-2-5211-000	Supervision	22,440	1,060	24,000
1-2-5212-000	Labor	69,360	15,231	71,000
1-2-5213-200	Overtime	1,000	-	1,000
1-2-5213-201	Standby Time	10,000	5,320	10,000
1-2-5214-000	Benefits	35,000	33,428	42,000
1-2-5221-000	Maintenance of Structures	10,000	472	10,000
1-2-5222-000	Maintenance of Equipment	15,000	18,497	20,000
1-2-5222-100	IP Radio System Maintenance	2,000	-	200
1-2-5223-000	Maintenance Arsenic Plant Grounds	1,000	-	1,000

Account #	Account Classification & Description	2026 Adopted Budget	2026 YE Est	2027 Proposed Budget
1-2-5224-000	Maintenance Automated Controls	5,000	-	5,000
1-2-5224-500	Automated Controls Maint Agreement	2,000	-	2,000
1-2-5231-000	Purchased Power	65,000	74,645	65,000
1-2-5231-500	Solar Expense	25,000	25,000	25,000
1-2-5332-000	Lab Analysis & Equipment	15,000	6,900	15,000
1-2-5335-100	Treatment Chemicals	150,000	21,801	75,000
1-2-5335-200	Solids Disposal	25,000	860	25,000
1-2-5429-000	Misc Parts & Materials	15,000	-	15,000
1-2-5641-500	PERS Cost by Function	5,623	20,226	20,226
	Sub-Total Arsenic Plant	462,519	210,245	413,231
Transmission & Distribution Expenses				
1-3-4500-000	PERS ER Contributions	-\$174,456	-\$185,000	-\$185,000
1-3-5411-000	Supervision	141,780	86,939	136,000
1-3-5411-100	Supervision Construction	138,720	101,862	148,000
1-3-5412-000	Labor	477,360	265,287	395,000
1-3-5412-001	No-DES Labor	0	14,461	0
1-3-5412-050	Labor Temp	-56,000	110,974	-50,000
1-3-5412-100	Labor Construction	241,740	123,664	281,000
1-3-5412-500	Capital Project Credit	-200,000		-200,000
1-3-5413-000	Overtime	7,800	5,363	7,800
1-3-5413-001	Standby Time	60,000	36,896	60,000
1-3-5413-100	Overtime Construction	0	3,928	0
1-3-5414-000	Benefits	296,000	184,685	247,000
1-3-5414-100	Benefits Construction	142,000	143,105	189,000
1-3-5415-000	Vehicle Maintenance	33,000	23,814	33,000
1-3-5415-100	Vehicle Maintenance Construction	12,000	613	12,000
1-3-5415-500	Vehicle Fuel	36,000	53,534	50,000
1-3-5415-600	Vehicle Fuel Construction	19,000	1,352	19,000
1-3-5416-000	Maintenance Heavy & Light Equipment	30,000	14,081	25,000
1-3-5416-001	Maint Heavy & Light Equip Cons	15,000	8,079	15,000
1-3-5421-000	Maintenance of T&D	0	7,436	0
1-3-5424-000	Maintenance of Fire Hydrants	0	-	0
1-3-5425-000	Maintenance Laterals & Meters	310,000	176,953	200,000
1-3-5426-000	Maintenance Valves & Boxes	8,000	1,402	8,000
1-3-5427-000	Maintenance Of Streets	200,000	150,084	200,000
1-3-5427-500	Maintenance Of Streets - Permits	5,000	4,313	5,000
1-3-5428-000	Welding Supplies	2,000	1,748	5,000
1-3-5429-000	Misc Parts & Materials	10,000	3,567	10,000
1-3-5433-000	Equipment Rental	40,000	-	20,000
1-3-5434-000	Capital Equipment Credit	-5,000	(2,212)	-5,000
1-3-5446-000	Training and Confernces	10,000	2,751	6,000
1-3-5446-100	Training Construction	0	7,381	6,000
1-3-5447-000	Meal Tickets	1,000	185	1,000
1-3-5621-000	Stationery & Computer Supplies	2,000	913	2,000
1-3-5627-050	Cell Phones	3,000	2,979	3,000
1-3-5641-500	PERS Cost by Function	89,971	283,167	283,167

Account #	Account Classification & Description	2026 Adopted Budget	2026 YE Est	2027 Proposed Budget
1-3-5675-000	Computer Supplies T&D	2,200	-	2,200
	Sub-Total T&D	1,898,115	1,634,303	1,929,167
Engineering Expenses				
1-4-4500-000	PERS ER Contributions	-\$38,162	-\$53,000	-\$53,000
1-4-5412-100	Labor	332,520	330,409	249,000
1-4-5412-300	Labor - Locates	90,000	25,974	50,000
1-4-5412-600	Capital Project Credit	-50,000	-	-50,000
1-4-5413-100	Overtime	0	-	0
1-4-5414-100	Benefits	114,000	101,027	117,000
1-4-5415-100	Vehicle Maintenance	3,000	5,434	4,000
1-4-5415-300	Vehicle Fuel	2,000	375	2,000
1-4-5415-400	Water Treatment Lab Analysis	31,000	30,609	20,000
1-4-5415-500	Consumer Confidence Reports	13,000	15,000	15,000
1-4-5446-000	Training and Conferences (Engineering)	7,500	6,182	7,500
1-4-5621-000	Stationery & Computer Supplies	1,000	1,368	1,000
1-4-5627-050	Cell Phones	2,000	1,525	2,000
1-4-5641-500	PERS Cost by Function	19,681	80,904	80,904
1-4-5652-000	Miscellaneous Consultant - GIS	90,000	90,000	90,000
1-4-5653-000	Consulting Engineer Services	50,000	120,000	50,000
1-4-5655-000	Professional Services	0	-	0
1-4-5656-000	Water Trax Subscription	16,650	16,650	18,000
1-4-5675-200	Computer Maintenance	12,000	15,226	12,000
	Sub-Total Engineering	696,189	787,684	615,404
Customer Service Expenses				
1-5-4500-000	PERS ER Contributions	-\$43,614	-\$53,000	-\$53,000
1-5-5511-000	Supervision	115,260	101,169	115,000
1-5-5512-000	Labor	158,100	121,113	161,000
1-5-5512-001	Stand-by	0	478	3,000
1-5-5512-100	Temporary Labor	20,000	-	20,000
1-5-5513-000	Overtime	2,500	6,139	8,000
1-5-5514-000	Benefits	116,000	107,715	109,000
1-5-5520-000	Uncollectible Accounts	70,000	100,000	100,000
1-5-5541-000	Postage & Supplies	80,000	65,550	80,000
1-5-5542-000	Printing & Reproduction	17,000	17,000	17,000
1-5-5546-000	Training & Conferences	2,000	443	2,000
1-5-5550-000	Cash Short/Over	200	134	200
1-5-5621-000	Stationery & Computer Supplies	7,000	9,022	9,000
1-5-5627-050	Cell Phones Customer Accounts	0	-	0
1-5-5641-500	PERS Cost by Function	22,493	80,904	80,904
	Sub-Total Customer Service	566,939	556,666	652,104
Field Service Expenses				
1-6-4500-000	PERS ER Contributions	-\$59,969	-\$73,000	-\$73,000
1-6-5429-000	Misc Parts & Materials	8,000	5,444	8,000

Account #	Account Classification & Description	2026 Adopted Budget	2026 YE Est	2027 Proposed Budget
1-6-5561-000	Supervision	120,360	109,077	132,000
1-6-5562-000	Labor	246,840	174,147	254,000
1-6-5562-001	Stand-by	0	1,720	
1-6-5562-100	Temporary Labor	0	-	0
1-6-5563-000	Overtime	1,500	736	1,500
1-6-5564-000	Capital Project Credit	-70,000	-1,313	-70,000
1-6-5565-000	Benefits	185,000	163,169	195,000
1-6-5566-000	Vehicle Maintenance	7,500	8,462	7,500
1-6-5566-500	Vehicle Fuel	10,000	7,863	10,000
1-6-5567-000	Maintenance of Meters	46,000	47,297	46,000
1-6-5567-001	Software Maintenance	0	1,468	0
1-6-5567-100	AMI	65,000	65,000	65,000
1-6-5568-000	Training and Conferences	6,000	450	6,000
1-6-5621-000	Stationery & Computer Supplies	750	946	750
1-6-5627-050	Cell Phones	2,500	2,580	2,500
1-6-5641-500	PERS Cost by Function	30,927	111,244	111,244
	Sub-Total Field Service	600,408	625,290	696,494

Admin, Accounting & General Expenses

1-7-4500-000	PERS ER Contributions	-\$147,198	-\$185,000	-\$185,000
1-7-5611-000	Supervision	689,520	577,339	766,000
1-7-5611-500	Capital Project Credit	0	0	0
1-7-5612-000	Administration - Labor	318,546	308,512	295,200
1-7-5612-001	Standby	0	404	750
1-7-5612-100	Accounting - Labor	181,560	173,056	200,000
1-7-5613-000	Administration - Overtime	3,000	1,076	2,000
1-7-5613-100	Accounting - Overtime	2,000	30	2,000
1-7-5614-000	Administration - Benefits	335,000	307,664	364,000
1-7-5614-100	Accounting - Benefits	67,000	66,157	74,000
1-7-5615-100	Vehicle Maintenance	3,000	8,766	9,000
1-7-5615-200	Vehicle Fuel	2,500	2,327	2,500
1-7-5621-000	Stationery & Computer Supplies	11,000	9,688	11,000
1-7-5622-000	Printing & Reproduction	500	-	500
1-7-5623-000	Postage	5,000	5,320	5,500
1-7-5624-000	Memberships & Subscriptions	90,000	73,296	90,000
1-7-5624-100	MISC Computer Subscriptions	8,000	7,713	0
1-7-5625-000	Travel & Conference (Management)	10,000	10,000	10,000
1-7-5625-001	Travel & Conference (Admin/Accounting)	5,000	5,000	5,000
1-7-5625-002	Travel & Conference (IT)	3,000	3,500	5,000
1-7-5625-100	Maintenance of Structures	6,000	3,241	16,000
1-7-5626-000	Office & Shop Utilities	32,000	30,128	32,000
1-7-5626-001	Hazardous Waste Disposal	4,000	3,828	4,000
1-7-5626-500	Solar Expenses	4,300	4,300	4,300
1-7-5627-000	Telephones	15,000	6,814	0
1-7-5627-050	Cell Phones	3,000	3,294	3,500
1-7-5627-100	Internet Service Provider	14,500	7,047	0
1-7-5627-500	Security Services	8,000	11,826	8,000

Account #	Account Classification & Description	2026 Adopted Budget	2026 YE Est	2027 Proposed Budget
1-7-5628-000	Custodian/Caretaker	20,000	19,595	20,000
1-7-5631-000	Ins Property & Liability	525,000	525,000	625,000
1-7-5631-100	Deductible Adjustments	3,000	500	3,000
1-7-5632-000	New Employee Verification	1,000	825	1,000
1-7-5641-000	Public Employees Retirement	433,774	433,774	486,063
1-7-5641-500	PERS Cost by Function	24,000	283,167	283,167
1-7-5642-501	Workers' Comp Previous FY	25,000	13,504	25,000
1-7-5645-001	Accrued Sick/Vacation Leave	5,000	10,000	10,000
1-7-5646-200	Safety Materials and Equipment	46,000	17,504	46,000
1-7-5647-000	Education Reimbursement	20,000	6,032	25,000
1-7-5648-000	Miscellaneous Supplies	15,000	12,849	15,000
1-7-5649-000	Warehouse Supplies	25,000	31,470	30,000
1-7-5652-000	Auditing Services	30,000	30,000	30,000
1-7-5654-000	Professional Services	65,000	525	60,000
1-7-5658-000	Misc Consultant	60,000	86,599	92,500
1-7-5658-100	Hydrogeologist Consultant	45,000	20,475	45,000
1-7-5659-000	Underground Service Alert	10,000	8,833	10,000
1-7-5661-000	Rents/Lease Equipment	4,000	12,965	9,000
1-7-5662-000	Leases Real Estate BLM	7,000	-	0
1-7-5672-000	Office Equipment Maintenance	15,000	12,146	15,000
1-7-5675-001	Server Maintenance Agreement	4,000	6,828	0
1-7-5675-100	IT - Hardware	0	-	0
1-7-5675-101	IT - Software	0	-	11,000
1-7-5675-102	IT - Services	0	-	75,200
1-7-5675-200	Computer Maintenance	27,000	31,289	0
1-7-5676-000	Springbrook Software Maintenance	80,000	67,000	102,000
1-7-5677-000	Voting Equipment Maintenance	0	1,724	1,300
1-7-5678-000	Solar Maintenance Agreement	2,576	-	2,576
1-7-5679-300	Cost of Service Study	0	0	0
1-7-5690-000	Answering Service	2,500	2,478	2,500
	Sub-Total Admin, Accounting & General	3,169,078	3,080,412	3,750,556
	Legal Expenses			
1-7-5658-200	Public Relations Consultant	0	176,863	180,000
1-7-5651-000	Legal Services	250,000	238,170	250,000
1-7-5651-100	Legal - Adjudication	1,250,000	1,497,197	1,250,000
	Sub-Total Admin, Accounting & General	1,500,000	1,912,231	1,680,000
	Legislative Expenses			
1-8-5691-000	Director's Fees	\$35,000	40,365	\$36,800
1-8-5691-500	Director's Health Insurance	59,000	71,016	51,000
1-8-5691-600	Director's Workers' Comp	3,000	2,136	3,000
1-8-5691-700	Director's Payroll Taxes	3,000	3,181	3,000
1-8-5692-000	Recording Secretary	2,100	-	2,100
1-8-5694-000	Travel & Convention - Directors	5,000	5,000	5,000
1-8-5695-000	Elections	0	0	25,000
	Sub-Total Legislative	107,100	121,698	125,900

Account #	Account Classification & Description	2026 Adopted Budget	2026 YE Est	2027 Proposed Budget
Depreciation Expenses				
1-0-5710-000	Depreciation	\$3,300,000	\$3,300,000	\$3,300,000
	Sub-Total Depreciation	3,300,000	3,300,000	3,300,000
Non-Operating Expense, Interest				
1-9-5927-104	Admin Fees AD 87-1	\$1,740	\$1,740	\$1,740
1-9-5927-105	2018 COP Interst Expense	1,063,700	1,063,700	1,022,908
1-9-5927-106	2018 COP Admin/Misc Fees	3,700	3,700	3,700
1-9-5927-107	2018 COP Premium Exp	-107,000	-107,000	-107,000
1-9-5927-108	2024 Rev Bond Interst Expense	326,150	326,150	320,150
1-9-5927-109	2024 Rev Bond Admin/Misc Fees	5,000	6,500	5,000
1-9-5927-110	2024 Rev Bond Premium Exp	-14,000	-14,000	-14,000
1-9-5927-200	2016 Solar Loan Trustee Fees	0	0	0
1-9-5927-202	2016 Solar Loan Interest Payable	162,421	162,421	149,200
1-9-5928-000	OPEB Expense	232,668	232,668	232,668
	Sub-Total Non-Operating, Interest	1,674,379	1,675,879	1,614,366
Non-Operating Expense, Miscellaneous				
1-9-5929-000	Misc Service Charges/Penalties	\$10,000	10,963	\$10,000
1-9-5929-001	Credit Card Service Charges	180,000	232,125	235,000
1-9-5929-102	Web Payments	0	0	0
1-9-5929-200	Misc State & County Fees	5,000	5,783	5,000
1-9-5931-000	Outside Agency Aid	0	37,012	0
1-9-5933-000	SWRCB Annual Fee	70,000	66,376	70,000
1-9-5944-000	Public Information	15,000	12,000	15,000
1-9-5961-201	GSA Support	150,000	95,857	150,000
1-9-5961-204	GSA Pump Fee	504,416	589,446	559,974
1-9-5961-205	GSA Replenishment Fee	2,916,414	2,606,643	2,606,643
1-9-5962-000	LAFCO Expense	5,000	5,525	10,000
1-9-5963-000	WSIP Monitoring	2,500	2,780	2,500
1-9-5999-000	Audit Adjustment	0	-	0
1-9-5999-100	General Plan Exp	0	-	0
	Sub-Total Non-Operating, Miscellaneous	3,858,330	3,664,511	3,664,117
Non-Operating Expense, Conservation				
1-9-5000-004	Conservation - Web Payments Svc Chg	\$1,200	-	\$1,200
1-9-5949-000	Water Conservation Programs	20,000	16,440	20,000
1-9-5949-001	Water Conservation Advertising	11,000	5,406	11,000
1-9-5949-002	Cash for Grass Grant Program	0	-	0
1-9-5949-100	Xeriscape Special Projects	0	-	0
1-9-5949-300	Conservation Salaries	0	-	0
1-9-5949-500	Conservation OT	2,000	-	2,000
	Sub-Total Non-Operating, Conservation	34,200	21,846	34,200

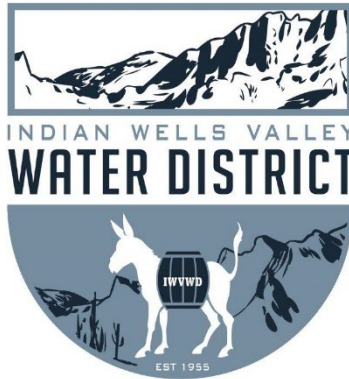
Account #	Account Classification & Description	2026 Adopted Budget	2026 YE Est	2027 Proposed Budget
Non-Operating Expense, Alt Water Supply				
1-9-5952-000	Well Monitoring Program	\$0	-	\$0
1-9-5953-000	Kern County Property Tax	11,000	11,861	11,000
1-9-5954-000	Inyo County Property Tax	4,500	4,953	4,500
1-9-5960-000	Alternate Water Supply General	55,000	-	10,000
1-9-5960-001	AWS - Butterworth Ranch Olancha	16,000	18,075	16,000
1-9-5960-003	AWS - Stine Property	5,500	6,570	5,500
1-9-5960-102	AWS - Ground Water Flow Model	0	-	0
1-9-5960-200	AWS - Flight Survey	0	-	0
1-9-5961-202	Salt Nutrient Program	0	-	0
1-9-5961-203	GSA Salaries	0	-	0
	Sub-Total Non-Operating, Alt Water Supply	92,000	41,459	47,000
	Total Expenditures	\$19,866,814	\$19,443,584	\$20,563,235
	Salary	3,888,786	3,019,111	3,841,200
	Benefits	1,489,000	1,297,691	1,574,000
	Overtime	96,300	66,532	100,800
		5,377,786	4,316,802	5,415,200
		27%	22%	26%

**IWVWD Capital Improvement Projects
FY 2026 - FY 2035**

Project		PTD	Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
Water Supply	Well 17 MCC					\$235,000									\$235,000
	ARP 1 Filtrate Tank		\$50,000	\$0	\$60,000										\$60,000
	Ridgecrest Heights Booster					\$450,000	\$450,000								\$900,000
	C-Zone Booster Replacement				\$100,000	\$475,000	\$475,000								\$1,050,000
	C-Zone Genset		\$100,000	\$0		\$100,000									\$100,000
	C-Zone Tank Interconnect		\$100,000	\$0		\$100,000									\$100,000
	Springer Tank Power		\$250,000	\$0		\$250,000									\$250,000
	Towers		\$60,000	\$0	\$60,000										\$60,000
	Tank Recoating						\$1,000,000								\$1,000,000
	Chem Rooms						\$100,000	\$100,000	\$100,000	\$100,000					\$400,000
	New Well Development							\$2,000,000							\$2,000,000
	Arsenic Plant Effluent Tanks		\$400,000	\$0	\$250,000										\$250,000
	Roof Waterproofing		\$400,000	\$0		\$400,000									\$400,000
	1-0-1115-200 D-Zone Tank	\$54,075													\$0
	1-0-1115-400 Gateway Tank														\$0
	1-0-1115-501 Recycled Water Project	\$18,846	\$12,500	\$12,500											\$0
	1-0-1115-817 Telemetry Upgrade							\$200,000							\$200,000
	1-0-1115-828 Well Rehab	\$24,490	\$150,000	\$25,000		\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$2,700,000
	1-0-1115-838 Pressure Reduction Valve	\$12,399					\$200,000								\$200,000
	1-0-1115-842 Electric Valves	\$200,479		\$1,000											\$0
	1-0-1115-844 Arsenic Plant Underdrain														\$0
	1-0-1115-847 Arsenic Plant - Media Replacement	\$2,826		\$80,000											\$0
	1-0-1115-849 Mag Starters		\$40,000	\$0	\$40,000										\$40,000
	1-0-1115-850 VFD Fan Replacement														\$0
	1-0-1115-851 Chlorine Analyzers	\$16,415	\$20,000	\$20,000	\$20,000	\$10,000	\$10,000								\$40,000
1-0-1115-907 Aquaduct Retention	\$65,013													\$0	
TOTAL WATER SUPPLY	\$394,544	\$1,582,500	\$138,500	\$530,000	\$3,620,000	\$3,535,000	\$400,000	\$400,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$8,945,000
1-0-1117-100 Mainline Extension															\$0
1-0-1117-300 Mainline Replacements					\$250,000										\$250,000
1-0-1117-300 New Service Installations	\$24,322	\$25,000	\$30,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$250,000
1-0-1117-305 Hometown Acquisition	\$27,149	\$297,072													\$0
1-0-1117-306 Dune 3 Acquisition	\$99,961		\$30,719												\$0
1-0-1117-307 Radamacher Way	\$200,431	\$1,152,800	\$125,000	\$450,000											\$450,000
1-0-1117-309 Stark Street	\$2,098														\$0
1-0-1117-335 Springer 24" Line	\$39,102								\$3,400,000						\$3,400,000
1-0-1117-337 South Gold Canyon Mainline Replacement						\$150,000									\$150,000
1-0-1117-339 Karen Mainline Replacement						\$150,000									\$150,000
1-0-1117-345 Service Lateral Replacements	\$74,857	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000
1-0-1117-361 E. Bowman A-Zone Reservoir #1	\$66,858														\$0
1-0-1117-366 Inyokern 30"	\$7,440,222		\$15,000												\$0
1-0-1117-367 Brady Repair	\$903,963	\$1,150,000	\$1,330,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$1,350,000	\$10,800,000
1-0-1117-416 End-of-Life Meter Exchange	\$202,573	\$200,000	\$210,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$2,000,000
Gateway Blvd 24"						\$250,000									\$250,000
Bowman 30"								\$5,400,000							\$5,400,000

**IWVWD Capital Improvement Projects
FY 2026 - FY 2035**

		Project	PTD	Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total
		College Heights Blvd 16"								\$1,200,000						\$1,200,000
		Ridgecrest Blvd Alternate Line														\$0
		La Mirage Mainline Replacements					\$2,750,000	\$2,750,000								\$5,500,000
		TOTAL TRANSMISSION & DISTRIBUTION	\$9,081,534	\$2,924,872	\$1,840,719	\$2,375,000	\$4,975,000	\$4,425,000	\$7,075,000	\$6,275,000	\$1,675,000	\$1,675,000	\$1,675,000	\$325,000	\$325,000	\$30,550,000
Tech	1-0-1118-100	Misc Computer Purchases	\$22,496	\$15,000	\$30,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$150,000
	1-0-1118-301	Radio Network Upgrade	\$2,322	\$50,000	\$5,000	\$45,000										\$45,000
	1-0-1118-403	Security	\$23,377		\$30,000											\$0
	1-0-1118-621	Replacement Equipment, Server		\$80,000	\$0				\$15,000		\$15,000					\$30,000
	1-0-1118-990	Solar	\$71,070	\$125,000	\$125,000											\$0
		Trimble		\$85,000	\$0		\$85,000									\$85,000
		Mail Server				\$15,000										
		AC Repair/Replace				\$15,000										\$15,000
		SCADA Switch				\$25,000										
		Butterworth Equipment				\$15,000										
		Microsoft Licenses				\$20,000										
		Network Upgrade		\$30,000	\$30,000											\$0
	TOTAL TECH	\$119,265	\$385,000	\$220,000	\$150,000	\$100,000	\$15,000	\$30,000	\$15,000	\$15,000	\$30,000	\$15,000	\$15,000	\$15,000	\$15,000	\$325,000
Equipment	1-0-1118-400	Vehicles, Replacement	\$175,000	\$175,000	\$175,000		\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$175,000
	1-0-1118-424	Skid Steer w attachments	\$85,600	\$190,000	\$85,600											\$85,600
	1-0-1118-425	Trailer	\$25,686		\$25,686											\$25,686
	1-0-1118-452	New Infrastructure, Back Parking Lot & North Wall					\$800,000									\$0
	1-0-1118-458	Pipe Storage Building	\$89,734	\$250,000	\$100,000	\$50,000										\$150,000
	1-0-1118-953	Miscellaneous Capital Purchases		\$25,000	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
		Excavator		\$180,000	\$0											\$0
		Vac Truck		\$80,000	\$0											\$0
		Auto Crane														\$0
		Light Plant		\$10,000	\$0											\$0
		Walk Behind Saw		\$30,000	\$0											\$0
		TOTAL GENERAL PLANT	\$376,020	\$940,000	\$386,286	\$75,000	\$945,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000
	1-0-1114-003	Brackish Water Resource Study	\$944,861		\$151,619											\$0
		Little Lake				\$50,000										
	1-0-1114-300	Groundwater Model	\$2,004,082	\$105,000	\$500,000											\$0
		TOTAL FUTURE SOURCE OF SUPPLY	\$2,948,944	\$105,000	\$651,619	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$12,920,306	\$5,937,372	\$3,237,124	\$3,180,000	\$9,640,000	\$8,120,000	\$7,650,000	\$6,835,000	\$2,135,000	\$2,150,000	\$2,135,000	\$785,000	\$785,000	\$40,281,286	
	Bond/Grant Funded															



The Mission of the

Indian Wells Valley Water District

is to deliver the highest quality water at the best possible price while continuing to serve as respectful stewards of the environment.

The Vision of the

Indian Wells Valley Water District

is to provide for self-sustaining water resources now and for generations to come.

Board of Directors