

Indian Wells Valley Water District

2026-2027 General Fund

Adopted Budget

	2025-26 Budget	2025-26 Year-End Estimate	2026-27 Adopted 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

Adopted 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 Adopted 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 Adopted 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 Adopted 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 Conferences	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 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Adopted 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 Olancho	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										
		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	
		Mainline Replacements				\$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	\$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	\$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			\$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	\$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	\$461,286
	1-0-1114-003	Brackish Water Resource Study	\$944,861		\$151,619											\$0	
	1-0-1114-300	Little Lake				\$50,000											
		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															