Indian Wells Valley Water District

2025-2026 General Fund
Proposed Budget

	2024-25 Budget	2024-25 Year-End Estimate	2025-26 Proposed Budget	Δ
Revenues				
Total Water Sales	13,064,552	13,305,177	14,939,300	1,874,748
GSA Fees	3,112,486	3,496,787	3,377,580	265,094
Total Water Service Revenue	375,900	468,592	375,900	0
Total Capital Contributions	154,500	3,567,950	1,594,372	1,439,872
Total Non-Operating Income	172,400	223,797	172,400	0
Total Revenues	**16,879,838**	**21,062,303**	**20,459,552**	**3,579,714**
Expenses				
Water Supply	1,622,677	1,578,667	1,907,557	284,880
Arsenic Treatment Plants	456,719	321,244	462,519	5,800
Transmission & Distribution	1,861,515	1,551,259	1,898,115	36,600
Engineering	554,019	577,444	696,189	142,170
Customer Service	516,579	495,588	566,939	50,360
Field Services	570,208	565,947	600,408	30,200
Administration	2,758,794	2,654,695	3,169,078	410,283
Legal	1,050,000	1,145,687	1,500,000	450,000
Legislative	119,400	96,370	107,100	-12,300
Depreciation	3,300,000	3,300,000	3,300,000	0
Non-Operating, Interest	1,747,156	1,746,786	1,674,379	-72,777
Non-Operating, Miscellaneous	436,000	463,352	437,500	1,500
GSA Fees	3,111,310	3,600,874	3,420,830	309,520
Non-Operating, Conservation	34,200	17,116	34,200	0
Non-Operating, Alternate Water	92,000	43,219	92,000	0
Total Expenses	**18,230,578**	**18,158,248**	**19,866,814**	**1,636,236**
Total Revenues over Expenses	**-1,350,740**	**2,904,055**	**592,738**	**1,943,478**

Indian Wells Valley Water District

2025-2026 General Fund
Proposed Budget

	2024-25 Budget	2024-25 Year-End Estimate	2025-26 Proposed Budget	Δ	
Revenues					
Total Water Sales	13,064,552	13,305,177	14,939,300	1,874,748	-Budgeted at 95% + 1/2 year of 10% Rate Increase
GSA Fees	3,112,486	3,496,787	3,377,580	265,094	-4390 a/f Reserve
Total Water Service Revenue	375,900	468,592	375,900	0	
Total Capital Contributions	154,500	3,567,950	1,594,372	1,439,872	-Adjusted Residential and Hotel/Consolidation Grants
Total Non-Operating Income	172,400	223,797	172,400	0	
Total Revenues	**16,879,838**	**21,062,303**	**20,459,552**	**3,579,714**	21.21%
Expenses					
Water Supply	1,622,677	1,578,667	1,907,557	284,880	-Power/Chemical Costs Increase
Arsenic Treatment Plants	456,719	321,244	462,519	5,800	
Transmission & Distribution	1,861,515	1,551,259	1,898,115	36,600	
Engineering	554,019	577,444	696,189	142,170	-GIS
Customer Service	516,579	495,588	566,939	50,360	
Field Services	570,208	565,947	600,408	30,200	
Administration	2,758,794	2,654,695	3,169,078	410,283	-Pers and Property/Liability Ins Increase
Legal	1,050,000	1,145,687	1,500,000	450,000	-Adjudication Cost Increases
Legislative	119,400	96,370	107,100	-12,300	-Election Costs
Depreciation	3,300,000	3,300,000	3,300,000	0	
Non-Operating, Interest	1,747,156	1,746,786	1,674,379	-72,777	
Non-Operating, Miscellaneous	436,000	463,352	437,500	1,500	
GSA Fees	3,111,310	3,600,874	3,420,830	309,520	-4390 a/f Reserve, increased pumping demand
Non-Operating, Conservation	34,200	17,116	34,200	0	
Non-Operating, Alternate Water	92,000	43,219	92,000	0	
Total Expenses	**18,230,578**	**18,158,248**	**19,866,814**	**1,636,236**	8.98%
Total Revenues over Expenses	**-1,350,740**	**2,904,055**	**592,738**	**1,943,478**	Not Covering All Depr, Limited Capital

Indian Wells Valley Water District

2025-2026 General Fund
Proposed Budget

	2025-2026 Cash Flow Projection	
BEGINNING CASH	**11,824,083**	
CASH RECIEPTS		
Operating Revenues	18,692,780	A
Capital Contributions	1,594,372	
Non-Operating Revenues	172,400	A
Total Revenues	**20,459,552**	
Loan/Grant Proceeds	-	
TOTAL CASH RECEIPTS	**20,459,552**	
EXPENSES		
Operating Exp - Water Supply	1,907,557	
Operating Exp - Arsenic Treatment Plants	462,519	
Operating Exp - Transmission & Distribution	1,898,115	
Operating Exp - Engineering	696,189	
Operating Exp - Customer Service	566,939	
Operating Exp - Field Services	600,408	
Operating Exp - Administration	3,169,078	
Operating Exp - Legal	1,500,000	
Operating Exp - Legislative	107,100	
Total Operating Expenses	**10,907,905**	B
Capital Improvement Projects	5,753,872	
Misc Non-Op Expenses	4,101,438	B
Conservation	34,200	B
Alternate Water Supply	92,000	B
Debt Principle	1,307,544	C
Long Term Debt	1,431,271	C
Total Non-Operating Expenses	**12,720,325**	
TOTAL EXPENSES	**23,628,230**	
NET CASH FLOW	**(3,168,678)**	
ENDING CASH	**8,655,406**	
LESS: Emergency Reserve	**3,396,563**	
LESS: Capital Replacement Reserve	**772,165**	
LESS: Vehicle Replacement Reserve	**350,000**	
LESS: Computer Replacement Reserve	**100,000**	
LESS: Future Source of Supply Reserve	**2,280,770**	
LESS: Other Assigned Balances (Restricted)	**464,317**	
LESS: Bond Project Funds	**-**	
UNRESTRICTED\UNDESIGNATED CASH	**1,291,591**	
Debt Service Coverage (Min 1.20x)	**1.36**	(A-B)/C
Meet Debt Service Coverage?	**yes**	
Fund Reserve Target - 6 months of O&M	**5,453,952**	
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

2024-2025 General Fund
Year-End Estimate

	2024-2025 Cash Flow Projection	
BEGINNING CASH	**16,355,640**	
CASH RECIEPTS		
Operating Revenues	17,270,556	A
Capital Contributions	3,567,950	
Non-Operating Revenues	223,797	A
Total Revenues	**21,062,303**	
Loan/Grant Proceeds	-	
TOTAL CASH RECEIPTS	**21,062,303**	
EXPENSES		
Operating Exp - Water Supply	1,578,667	
Operating Exp - Arsenic Treatment Plants	321,244	
Operating Exp - Transmission & Distribution	1,551,259	
Operating Exp - Engineering	577,444	
Operating Exp - Customer Service	495,588	
Operating Exp - Field Services	565,947	
Operating Exp - Administration	2,654,695	
Operating Exp - Legal	1,145,687	
Operating Exp - Legislative	96,370	
Total Operating Expenses	**8,986,901**	B
Capital Improvement Projects	9,500,000	
Misc Non-Op Expenses	4,306,071	B
Conservation	17,116	B
Alternate Water Supply	43,219	B
Debt Principle	1,235,612	C
Long Term Debt	1,504,940	C
Total Non-Operating Expenses	**16,606,958**	
TOTAL EXPENSES	**25,593,860**	
NET CASH FLOW	**(4,531,557)**	
ENDING CASH	**11,824,083**	
LESS: Emergency Reserve	**3,396,563**	
LESS: Capital Replacement Reserve	**772,165**	
LESS: Vehicle Replacement Reserve	**350,000**	
LESS: Computer Replacement Reserve	**100,000**	
LESS: Future Source of Supply Reserve	**2,160,770**	
LESS: Other Assigned Balances (Restricted)	**464,317**	
LESS: Bond Project Funds	**3,450,000**	
UNRESTRICTED\UNDESIGNATED CASH	**1,130,269**	
Debt Service Coverage (Min 1.20x)	**1.51**	(A-B)/C
Meet Debt Service Coverage?	**yes**	
Fund Reserve Target - 6 months of O&M	**4,493,451**	
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	2025 Adopted Budget	2025 YE Est	2026 Proposed Budget
	Water Sales Revenue			
1-0-4110-100	Residential Usage	$3,073,450	$3,048,622	$3,625,300
1-0-4110-101	Residential RTS	5,436,428	5,452,821	6,135,300
1-0-4110-300	Master-Metered Res. Usage	442,518	445,234	524,900
1-0-4110-301	Master-Metered Res. RTS	395,928	407,147	438,000
1-0-4110-400	Commercial/Public/Ind Usage	751,254	770,080	908,600
1-0-4110-401	Commercial/Public/Ind RTS	566,326	682,077	627,000
1-0-4110-500	Bulk Rate	-	-	-
1-0-4110-501	Bulk Station	41,306	14,530	16,300
1-0-4110-600	Construction Water	92,374	108,472	102,800
1-0-4110-700	Fire Prevention	184,357	221,849	206,400
1-0-4110-800	GSA Pump Fee	506,200	500,365	531,000
1-0-4110-801	B-Zone Charge	98,600	102,305	113,600
1-0-4110-802	C-Zone Charge	45,137	46,584	52,500
1-0-4110-803	D-Zone Charge	11,154	11,718	13,300
1-0-4110-804	E-Zone Charge	54,786	52,041	60,300
1-0-4110-805	GSA Replenishment Fee	2,606,286	2,996,422	2,846,580
1-0-4110-900	Arsenic Charge 5/8" Meter	-	-	-
1-0-4110-901	Arsenic Charge 3/4" Meter	1,598,387	1,613,430	1,806,800
1-0-4110-902	Arsenic Charge 1" Meter	90,039	94,498	101,800
1-0-4110-903	Arsenic Charge 1-1/2" Meter	18,720	21,518	21,200
1-0-4110-904	Arsenic Charge 2" Meter	89,338	99,526	101,000
1-0-4110-905	Arsenic Charge 3" Meter	8,867	14,692	10,000
1-0-4110-906	Arsenic Charge 4" Meter	18,474	25,587	20,900
1-0-4110-907	Arsenic Charge 6" Meter	32,330	41,261	36,600
1-0-4110-908	Arsenic Charge 8" Meter	14,780	31,187	16,700
	Sub-Total Water Sales	16,177,038	16,801,964	18,316,880
	Water Service Revenues			
1-0-4230-000	Customer Service Charges	$40,000	37,105	$40,000
1-0-4231-100	Delinquent Billing Charge	250,000	307,151	250,000
1-0-4231-200	48-Hour Notice Charge	40,000	59,337	40,000
1-0-4231-300	Turn-Off Charge	25,000	31,918	25,000
1-0-4231-500	Manual Read Charge	900	900	900
1-0-4232-000	New Service Installation Chrgs	20,000	32,181	20,000
	Sub-Total Water Service	375,900	468,592	375,900
	Capital Contributions			
1-0-4233-000	Capital Facility Fee	$100,000	283,920	$100,000
1-0-4233-100	Basic Facility Charges Refund	-	-	-
1-0-4233-200	Capital Contributions - Developer	-	69,230	-
1-0-4233-300	Capital Contributions - Federal	-	-	-
1-0-4233-400	Capital Contributions - State	-	3,085,983	-
1-0-4233-500	Capital Contributions - Local	-	81,910	1,449,872
1-0-4234-000	Plan Check & Processing Fee	2,500	8,429	2,500
1-0-4235-000	Inspection Fees	2,000	-	2,000
1-0-4236-000	Dist Syst Connect Chrg/Frnt Ft	50,000	38,478	40,000
	Sub-Total Capital	154,500	3,567,950	1,594,372
	Non-Operating Revenues			
1-0-4920-000	Interest Income	$125,000	113,967	$125,000
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	9,749	2,000
1-0-4920-210	Assessment Int Income AD #87-1	5,400	5,899	5,400
1-0-4920-700	Interest Income Prop 55	-	-	-
1-0-4960-000	Miscellaneous Revenues	30,000	84,182	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	223,797	172,400
	Total Revenue	**16,879,838**	**21,062,303**	**20,459,552**

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	2025 Adopted Budget	2025 YE Est	2026 Proposed Budget
	Water Supply Expenses			
1-1-4500-000	PERS ER Contributions	-$70,873	-$70,873	-$70,873
1-1-5211-000	Supervision	122,000	127,793	132,600
1-1-5211-500	Capital Credit	0	-	0
1-1-5212-000	Labor	367,000	332,719	412,080
1-1-5213-000	Overtime	1,000	284	1,000
1-1-5213-100	Standby Time	7,500	7,570	7,500
1-1-5214-000	Benefits	194,000	200,003	199,000
1-1-5215-000	Vehicle Maintenance	20,000	27,273	20,000
1-1-5215-500	Vehicle Fuel	17,000	11,952	17,000
1-1-5221-000	Maintenance Of Structures	28,000	17,978	28,000
1-1-5222-000	Maintenance of Equipment	28,000	7,334	28,000
1-1-5222-002	Well Destruction	0	-	0
1-1-5222-200	Maintenance Standby Generators	40,000	32,866	20,000
1-1-5222-300	IP Radio System Maintenance	5,000	-	5,000
1-1-5222-655	Equipment Maintenance	1,000	-	1,000
1-1-5223-000	Maintenance & Care Of Grounds	5,000	379	5,000
1-1-5224-000	Maintenance Automated Controls	10,000	8,013	10,000
1-1-5224-500	Automated Controls Maint Agreement	12,000	16,609	12,000
1-1-5225-000	Operating Permits	15,000	9,737	15,000
1-1-5231-000	Purchased Power	600,000	668,860	800,000
1-1-5231-001	Water Bills	10,000	9,603	10,000
1-1-5231-500	Solar Expenses	40,000	42,805	40,000
1-1-5233-000	Natural Gas	700	476	700
1-1-5246-000	Training & Conferences	7,500	225	7,500
1-1-5250-000	Bulk Water Station Expenses	8,000	6,986	8,000
1-1-5332-000	Lab Analysis & Equipment	3,500	-	3,500
1-1-5334-000	Water Treatment Chemicals	85,000	78,431	90,000
1-1-5422-000	Maint Reservoirs & Tanks	15,000	-	53,000
1-1-5429-000	Misc Parts & Materials	10,000	825	10,000
1-1-5621-000	Stationery & Computer Supplies	2,000	1,949	2,000
1-1-5627-050	Cell Phones	2,800	2,322	4,000
1-1-5641-500	PERS Cost by Function	36,550	36,550	36,550
1-1-5675-000	Computer Supplies	0	-	0
	Sub-Total Pumping Plant	1,622,677	1,578,667	1,907,557
	Arsenic Plant Expenses			
1-2-4500-000	PERS ER Contributions	-$10,904	-$10,904	-$10,904
1-2-5211-000	Supervision	20,000	1,583	22,440
1-2-5212-000	Labor	62,000	38,644	69,360
1-2-5213-200	Overtime	1,000	223	1,000
1-2-5213-201	Standby Time	10,000	13,233	10,000
1-2-5214-000	Benefits	34,000	34,702	35,000
1-2-5221-000	Maintenance of Structures	10,000	5,409	10,000
1-2-5222-000	Maintenance of Equipment	15,000	2,553	15,000
1-2-5222-100	IP Radio System Maintenance	2,000	-	2,000
1-2-5223-000	Maintenance Arsenic Plant Grounds	1,000	-	1,000

Account #	Account Classification & Description	2025 Adopted Budget	2025 YE Est	2026 Proposed Budget
1-2-5224-000	Maintenance Automated Controls	5,000	918	5,000
1-2-5224-500	Automated Controls Maint Agreement	2,000	-	2,000
1-2-5231-000	Purchased Power	65,000	47,712	65,000
1-2-5231-500	Solar Expense	25,000	25,000	25,000
1-2-5332-000	Lab Analysis & Equipment	15,000	6,275	15,000
1-2-5335-100	Treatment Chemicals	130,000	98,677	150,000
1-2-5335-200	Solids Disposal	50,000	50,000	25,000
1-2-5429-000	Misc Parts & Materials	15,000	1,594	15,000
1-2-5641-500	PERS Cost by Function	5,623	5,623	5,623
	Sub-Total Arsenic Plant	456,719	321,244	462,519
	Transmission & Distribution Expenses			
1-3-4500-000	PERS ER Contributions	-$174,456	-$174,456	-$174,456
1-3-5411-000	Supervision	135,000	111,313	141,780
1-3-5411-100	Supervision Construction	0	-	138,720
1-3-5412-000	Labor	839,000	555,624	477,360
1-3-5412-100	Labor Construction	0	-	241,740
1-3-5412-001	No-DES Labor	0	7,841	0
1-3-5412-050	Labor Temp	-40,000	4,356	-56,000
1-3-5412-500	Capital Project Credit	-200,000	-	-200,000
1-3-5413-000	Overtime	7,800	2,328	7,800
1-3-5413-100	Overtime Construction	0	-	0
1-3-5413-001	Standby Time	60,000	53,361	60,000
1-3-5414-000	Benefits	453,000	424,354	296,000
1-3-5414-100	Benefits Construction	0	-	142,000
1-3-5415-000	Vehicle Maintenance	25,000	38,448	33,000
1-3-5415-100	Vehicle Maintenance Construction	0	-	12,000
1-3-5415-500	Vehicle Fuel	55,000	37,618	36,000
1-3-5415-600	Vehicle Fuel Construction	0	-	19,000
1-3-5416-000	Maintenance Heavy & Light Equipment	45,000	40,583	30,000
1-3-5416-001	Maint Heavy & Light Equip Cons	0	-	15,000
1-3-5421-000	Maintenance of T&D	0	144	0
1-3-5424-000	Maintenance of Fire Hydrants	0	1,861	0
1-3-5425-000	Maintenance Laterals & Meters	310,000	196,692	310,000
1-3-5426-000	Maintenance Valves & Boxes	5,000	501	8,000
1-3-5427-000	Maintenance Of Streets	200,000	145,079	200,000
1-3-5427-500	Maintenance Of Streets - Permits	5,000	3,495	5,000
1-3-5428-000	Welding Supplies	2,000	412	2,000
1-3-5429-000	Misc Parts & Materials	10,000	2,483	10,000
1-3-5433-000	Equipment Rental	21,000	8,506	40,000
1-3-5434-000	Capital Equipment Credit	-5,000	(2,208)	-5,000
1-3-5446-000	Training and Conferences	10,000	721	10,000
1-3-5447-000	Meal Tickets	1,000	-	1,000
1-3-5621-000	Stationery & Computer Supplies	2,000	331	2,000
1-3-5627-050	Cell Phones	3,000	1,903	3,000
1-3-5641-500	PERS Cost by Function	89,971	89,971	89,971
1-3-5675-000	Computer Supplies T&D	2,200	-	2,200

Account #	Account Classification & Description	2025 Adopted Budget	2025 YE Est	2026 Proposed Budget
	Sub-Total T&D	1,861,515	1,551,259	1,898,115
	Engineering Expenses			
1-4-4500-000	PERS ER Contributions	-$38,162	-$38,162	-$38,162
1-4-5412-100	Labor	310,000	314,176	332,520
1-4-5412-300	Labor - Locates	40,000	30,073	90,000
1-4-5412-600	Capital Project Credit	-50,000	-	-50,000
1-4-5413-100	Overtime	0	2,691	0
1-4-5414-100	Benefits	106,000	102,288	114,000
1-4-5415-100	Vehicle Maintenance	3,000	-	3,000
1-4-5415-300	Vehicle Fuel	2,000	416	2,000
1-4-5415-400	Water Treatment Lab Analysis	29,000	10,757	31,000
1-4-5415-500	Consumer Confidence Reports	11,000	11,000	13,000
1-4-5446-000	Training and Conferences (Engineering)	1,500	1,965	7,500
1-4-5621-000	Stationery & Computer Supplies	1,000	19	1,000
1-4-5627-050	Cell Phones	2,000	1,391	2,000
1-4-5641-500	PERS Cost by Function	19,681	19,681	19,681
1-4-5652-000	Miscellaneous Consultant - GIS	50,000	46,350	90,000
1-4-5653-000	Consulting Engineer Services	40,000	52,618	50,000
1-4-5655-000	Professional Services	0	2,500	0
1-4-5656-000	Water Trax Subscription	15,000	15,000	16,650
1-4-5675-200	Computer Maintenance	12,000	4,682	12,000
	Sub-Total Engineering	554,019	577,444	696,189
	Customer Service Expenses			
1-5-4500-000	PERS ER Contributions	-$43,614	-$43,614	-$43,614
1-5-5511-000	Supervision	110,000	98,906	115,260
1-5-5512-000	Labor	144,000	87,861	158,100
1-5-5512-100	Temporary Labor	20,000	49,578	20,000
1-5-5513-000	Overtime	2,500	167	2,500
1-5-5514-000	Benefits	95,000	105,900	116,000
1-5-5520-000	Uncollectible Accounts	70,000	70,000	70,000
1-5-5541-000	Postage & Supplies	70,000	81,329	80,000
1-5-5542-000	Printing & Reproduction	17,000	17,000	17,000
1-5-5546-000	Training & Conferences	2,000	-	2,000
1-5-5550-000	Cash Short/Over	200	(195)	200
1-5-5621-000	Stationery & Computer Supplies	7,000	6,163	7,000
1-5-5627-050	Cell Phones Customer Accounts	0	-	0
1-5-5641-500	PERS Cost by Function	22,493	22,493	22,493
	Sub-Total Customer Service	516,579	495,588	566,939
	Field Service Expenses			
1-6-4500-000	PERS ER Contributions	-$59,969	-$59,969	-$59,969
1-6-5429-000	Misc Parts & Materials	3,500	6,000	8,000
1-6-5561-000	Supervision	119,000	138,217	120,360
1-6-5562-000	Labor	227,000	186,768	246,840

Account #	Account Classification & Description	2025 Adopted Budget	2025 YE Est	2026 Proposed Budget
1-6-5562-100	Temporary Labor	0	-	0
1-6-5563-000	Overtime	1,500	916	1,500
1-6-5564-000	Capital Project Credit	-75,000	-1,208	-70,000
1-6-5565-000	Benefits	165,000	159,865	185,000
1-6-5566-000	Vehicle Maintenance	10,000	1,992	7,500
1-6-5566-500	Vehicle Fuel	13,000	7,012	10,000
1-6-5567-000	Maintenance of Meters	46,000	27,495	46,000
1-6-5567-001	Software Maintenance	31,000	-	0
1-6-5567-100	AMI	50,000	65,000	65,000
1-6-5568-000	Training and Conferences	5,000	972	6,000
1-6-5621-000	Stationery & Computer Supplies	750	282	750
1-6-5627-050	Cell Phones	2,500	1,678	2,500
1-6-5641-500	PERS Cost by Function	30,927	30,927	30,927
	Sub-Total Field Service	570,208	565,947	600,408
	Admin, Accounting & General Expenses			
1-7-4500-000	PERS ER Contributions	-$147,198	-$147,198	-$147,198
1-7-5611-000	Supervision	608,950	624,077	689,520
1-7-5611-500	Capital Project Credit	0	0	0
1-7-5612-000	Administration - Labor	303,300	299,258	318,546
1-7-5612-100	Accounting - Labor	158,000	145,440	181,560
1-7-5613-000	Administration - Overtime	3,000	1,856	3,000
1-7-5613-100	Accounting - Overtime	1,000	135	2,000
1-7-5614-000	Administration - Benefits	307,000	306,009	335,000
1-7-5614-100	Accounting - Benefits	56,000	71,587	67,000
1-7-5615-100	Vehicle Maintenance	3,000	514	3,000
1-7-5615-200	Vehicle Fuel	2,500	1,199	2,500
1-7-5621-000	Stationery & Computer Supplies	11,000	6,793	11,000
1-7-5622-000	Printing & Reproduction	500	-	500
1-7-5623-000	Postage	5,000	3,110	5,000
1-7-5624-000	Memberships & Subscriptions	90,000	82,665	90,000
1-7-5624-100	MISC Computer Subscriptions	1,170	4,734	8,000
1-7-5625-000	Travel & Conference (Management)	10,000	5,914	10,000
1-7-5625-001	Travel & Conference (Admin/Accounting)	5,000	4,784	5,000
1-7-5625-002	Travel & Conference (IT)	3,000	-	3,000
1-7-5625-100	Maintenance of Structures	6,000	7,909	6,000
1-7-5626-000	Office & Shop Utilities	31,000	31,530	32,000
1-7-5626-001	Hazardous Waste Disposal	4,000	-	4,000
1-7-5626-500	Solar Expenses	4,300	4,300	4,300
1-7-5627-000	Telephones	18,000	11,241	15,000
1-7-5627-050	Cell Phones	3,000	2,844	3,000
1-7-5627-100	Internet Service Provider	14,500	11,312	14,500
1-7-5627-500	Security Services	5,000	7,098	8,000
1-7-5628-000	Custodian/Caretaker	20,000	10,188	20,000
1-7-5631-000	Ins Property & Liability	430,000	421,758	525,000
1-7-5631-100	Deductible Adjustments	3,000	-	3,000
1-7-5632-000	New Employee Verification	1,000	-	1,000

Account #	Account Classification & Description	2025 Adopted Budget	2025 YE Est	2026 Proposed Budget
1-7-5641-000	Public Employees Retirement	366,197	366,192	433,774
1-7-5641-500	PERS Cost by Function	24,000	24,000	24,000
1-7-5642-501	Workers' Comp Previous FY	25,000	9,015	25,000
1-7-5645-001	Accrued Sick/Vacation Leave	5,000	-	5,000
1-7-5646-200	Safety Materials and Equipment	46,000	18,393	46,000
1-7-5647-000	Education Reimbursement	0	416	20,000
1-7-5648-000	Miscellaneous Supplies	15,000	14,540	15,000
1-7-5649-000	Warehouse Supplies	25,000	19,929	25,000
1-7-5652-000	Auditing Services	30,000	30,000	30,000
1-7-5654-000	Financial Services	65,000	3,315	65,000
1-7-5658-000	Misc Consultant	3,500	20,000	60,000
1-7-5658-100	Hydrogeologist Consultant	45,000	55,890	45,000
1-7-5659-000	Underground Service Alert	10,000	8,699	10,000
1-7-5661-000	Rents/Lease Equipment	4,000	3,835	4,000
1-7-5662-000	Leases Real Estate BLM	7,000	-	7,000
1-7-5672-000	Office Equipment Maintenance	15,000	9,375	15,000
1-7-5675-001	Server Maintenance Agreement	4,000	-	4,000
1-7-5675-200	Computer Maintenance	23,000	8,000	27,000
1-7-5676-000	Springbrook Software Maintenance	80,000	80,000	80,000
1-7-5677-000	Voting Equipment Maintenance	0	1,784	0
1-7-5678-000	Solar Maintenance Agreement	2,576	-	2,576
1-7-5679-300	Cost of Service Study	0	60,000	0
1-7-5690-000	Answering Service	2,500	2,253	2,500
	Sub-Total Admin, Accounting & General	2,758,794	2,654,695	3,169,078
	Legal Expenses			
1-7-5651-000	Legal Services	1,050,000	240,811	250,000
1-7-5651-100	Legal - Adjudication		904,877	1,250,000
	Sub-Total Admin, Accounting & General	1,050,000	1,145,687	1,500,000
	Legislative Expenses			
1-8-5691-000	Director's Fees	$33,300	28,494	$35,000
1-8-5691-500	Director's Health Insurance	58,000	57,897	59,000
1-8-5691-600	Director's Workers' Comp	3,000	3,154	3,000
1-8-5691-700	Director's Payroll Taxes	3,000	1,825	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	15,000	0	0
	Sub-Total Legislative	119,400	96,370	107,100
	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			

Account #	Account Classification & Description	2025 Adopted Budget	2025 YE Est	2026 Proposed Budget
1-9-5927-104	Admin Fees AD 87-1	$1,740	$1,740	$1,740
1-9-5927-105	2018 COP Interst Expense	1,102,534	1,102,534	1,063,700
1-9-5927-106	2018 COP Admin/Misc Fees	3,700	2,438	3,700
1-9-5927-107	2018 COP Premium Exp	-107,000	(107,408)	-107,000
1-9-5927-108	2024 Rev Bond Interst Expense	348,627	348,627	326,150
1-9-5927-109	2024 Rev Bond Admin/Misc Fees	3,700	5,000	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
1-9-5927-202	2016 Solar Loan Interest Payable	175,187	175,187	162,421
1-9-5928-000	OPEB Expense	232,668	232,668	232,668
	Sub-Total Non-Operating, Interest	1,747,156	1,746,786	1,674,379
	Non-Operating Expense, Miscellaneous			
1-9-5929-000	Misc Service Charges/Penalties	$10,000	4,056	$10,000
1-9-5929-001	Credit Card Service Charges	140,000	160,095	180,000
1-9-5929-102	Web Payments	50,000	-	0
1-9-5929-200	Misc State & County Fees	5,000	3,256	5,000
1-9-5931-000	Outside Agency Aid	0	22,728	0
1-9-5933-000	SWRCB Annual Fee	60,000	65,538	70,000
1-9-5944-000	Public Information	15,000	30,910	15,000
1-9-5961-201	GSA Support	150,000	169,503	150,000
1-9-5961-204	GSA Pump Fee	571,498	530,965	504,416
1-9-5961-205	GSA Replenishment Fee	2,539,812	3,069,909	2,916,414
1-9-5962-000	LAFCO Expense	4,500	4,799	5,000
1-9-5963-000	WSIP Monitoring	1,500	2,468	2,500
1-9-5999-000	Audit Adjustment	0	-	0
1-9-5999-100	General Plan Exp	0	-	0
	Sub-Total Non-Operating, Miscellaneous	3,547,310	4,064,226	3,858,330
	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	5,165	20,000
1-9-5949-001	Water Conservation Advertising	11,000	11,951	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	17,116	34,200
	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	11,066	11,000
1-9-5954-000	Inyo County Property Tax	4,500	9,144	4,500
1-9-5960-000	Alternate Water Supply General	55,000	-	55,000
1-9-5960-001	AWS - Butterworth Ranch Olancha	16,000	16,896	16,000
1-9-5960-003	AWS - Stine Property	5,500	6,113	5,500

Account #	Account Classification & Description	2025 Adopted Budget	2025 YE Est	2026 Proposed Budget
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	43,219	92,000
	Total Expenditures	$18,230,578	$18,158,248	$19,866,814
	Salary	3,565,250	3,092,452	3,888,786
	Benefits	1,410,000	1,404,708	1,489,000
	Overtime	95,300	82,765	96,300
		4,975,250	4,497,160	5,377,786
		27%	25%	27%

IWVWD Capital Improvement Projects
FY 2026 - FY 2035

	Project	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Water Supply	Well 17 MCC		$235,000									$235,000
	ARP 1 Filtrate Tank	$50,000										$50,000
	Ridgecrest Heights Booster		$450,000	$450,000								$900,000
	C-Zone Booster Replacement		$475,000	$475,000								$950,000
	C-Zone Genset	$100,000										$100,000
	C-Zone Tank Interconnect	$100,000										$100,000
	Springer Tank Power	$250,000										$250,000
	Towers	$60,000										$60,000
	Chlorine Analyzers	$20,000	$10,000	$10,000	$10,000							$50,000
	Well 35 Generator Slab											$0
	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										$400,000
	Roof Waterproofing	$400,000										$400,000
	Storage Building	$250,000										$250,000
	D-Zone Tank											$0
	Gateway Tank											$0
	Recycled Water Project	$12,500										$12,500
	Telemetry Upgrade											$0
	Well Rehab	$150,000	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000	$2,850,000
	Pressure Reduction Valve		$200,000									$200,000
	Electric Valves											$0
	Arsenic Plant Underdrain											$0
	AC Condensor											$0
	Mag Starters	$40,000										$40,000
	VFD Fan Replacement											$0
	Aquaduct Retention											$0
	TOTAL WATER SUPPLY	$1,832,500	$1,770,000	$1,335,000	$2,410,000	$400,000	$300,000	$300,000	$300,000	$300,000	$300,000	$9,247,500
Water Distribution	New Service Installations	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	$90,000
	Mainline Extension											$0
	Hometown Acquisition	$297,072										$297,072
	Dune 3 Acquisition											$0
	Springer 24" Line		$3,400,000									$3,400,000
	Service Lateral Replacements	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$1,000,000
	E. Bowman A-Zone Reservior #1											$0
	Radamacher Way	$1,152,800										$1,152,800
	Inyokern 30"											$0
	Brady Repair	$1,150,000										$1,150,000
	End-of-Life Meter Exchange	$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	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
	College Heights Blvd 16"						$1,200,000					$1,200,000
	Ridgecrest Blvd Alternate Line											$0
	South Gold Canyon Mainline Replacement		$150,000									$150,000
	Karen Mainline Replacement		$150,000									$150,000
	La Mirage Mainline Replacements		$2,750,000	$2,750,000								$5,500,000
	Fire Hydrants	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	$75,000
	TOTAL TRANSMISSION & DISTRIBUTION	$2,916,372	$7,016,500	$3,066,500	$5,716,500	$316,500	$1,516,500	$316,500	$316,500	$316,500	$316,500	$21,814,872
Tech	Misc Computer Purchases	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	$150,000
	Replacement Equipment, Server	$80,000				$15,000			$15,000			$110,000
	Solar	$125,000										$125,000
	Trimble	$85,000										$85,000
	Tape Drive Backup											$0
	Network Upgrade	$30,000										$30,000
	TOTAL TECH	$335,000	$15,000	$15,000	$15,000	$30,000	$15,000	$15,000	$30,000	$15,000	$15,000	$500,000
Equipment	Vehicles, Replacement		$120,000	$120,000	$120,000	$120,000	$120,000	$120,000	$120,000	$120,000	$120,000	$1,080,000
	Excavator	$180,000										$180,000
	Vac Truck	$80,000										$80,000
	Auto Crane		$20,000									$20,000
	Light Plant	$10,000										$10,000
	Skid Steer w attachements	$190,000										$190,000
	Walk Behind Saw	$30,000										$30,000
	Welder											$0
	Radio Network Upgrade	$50,000										$50,000
	New Infrastructure, Back Parking Lot & North Wall		$400,000	$400,000								$800,000
	Miscellaneous Capital Purchases	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$250,000
	TOTAL GENERAL PLANT	$565,000	$565,000	$545,000	$145,000	$145,000	$145,000	$145,000	$145,000	$145,000	$145,000	$2,690,000
	Brackish Water Resource Study											$0
	Groundwater Model	$105,000										$105,000
	TOTAL FUTURE SOURCE OF SUPPLY	$105,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$105,000
	Total	$5,753,872	$9,366,500	$4,961,500	$8,286,500	$891,500	$1,976,500	$776,500	$791,500	$776,500	$776,500	$34,462,372
	Bond/Grant Funded											