

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 | 1,673,811 | 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 | 19,205,164 | 20,563,235 | 696,421 | 3.51% |
| Total Revenues over Expenses | 592,738 | 946,193 | 80,165 | -512,573 | |

Indian Wells Valley Water District

2026-2027 General Fund

Proposed Budget

| |
|---|
| 2026-2027 Cash Flow Projection |
|---|

| | | |
|---|--------------------|------------------|
| BEGINNING CASH | 13,647,673 | |
| CASH RECEIPTS | | |
| 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 | 4,687,025 | B |
| Conservation | 34,200 | B |
| Alternate Water Supply | 47,000 | B |
| Debt Principle | 1,682,582 | C |
| Long Term Debt | 591,458 | C |
| Total Non-Operating Expenses | 9,869,152 | |
| TOTAL EXPENSES | 21,772,704 | |
| NET CASH FLOW | (1,129,304) | |
| ENDING CASH | 12,518,369 | |
| 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 | 2,852,949 | |

| | | |
|--|------------|---------|
| Debt Service Coverage (Min 1.20x) | 1.49 | (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 | 1,673,811 |
| Operating Exp - Legislative | 121,698 |
| Total Operating Expenses | 10,501,469 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 | 20,449,832 |
| NET CASH FLOW | (298,475) |
| ENDING CASH | 13,647,673 |
| LESS: Emergency Reserve | 5,250,735 |
| 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 | 3,435,361 |

| | | |
|--|----------------|---------|
| Debt Service Coverage (Min 1.20x) | 1.80 | (A-B)/C |
| Meet Debt Service Coverage? | yes | |
| Fund Reserve Target - 6 months of O&M | 5,250,735 | |
| 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 | 1,258,778 | 1,250,000 |
| | Sub-Total Admin, Accounting & General | 1,500,000 | 1,673,811 | 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 | \$19,205,164 | \$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 | \$461,286 |
| | | 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 | | | | | | | | | | | | | | | | |