

WHEELER RIDGE-MARICOPA
WATER STORAGE DISTRICT

BUDGET

WATER RATES

AND

CASH FORECAST

FOR

2026

ADOPTED

November 12, 2025

REVISED

May 13, 2026

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WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT
TABLE A1

COMPARISON OF CONTRACT RATES AND STATISTICS (2022 - 2026)
2026 REVISED BUDGET
(in dollars)

	2022 FINAL	2023 FINAL	2024 FINAL	2025 BUDGET Revised	2026 BUDGET Revised
PERCENTAGE OF STATE ENTITLEMENT	5%	100%	40%	50%	45%
Combined State & Other Sources	38%	100%	72%	75%	75%
CONTRACT ACRES	72,081	72,081	72,081	72,081	72,081
ACRE-FEET DELIVERED	77,428	145,479	123,015	151,562	150,620
AGENCY COSTS PER ACRE-FOOT:					
FIXED OBLIGATION PER ACRE-FOOT	730.35	139.38	376.79	383.68	386.40
VARIABLE THROUGH DOS AMIGOS PP	24.59	24.29	25.86	25.66	27.34
VARIABLE THROUGH BUENA VISTA PP	35.23	40.93	39.77	46.00	45.00
VARIABLE THROUGH WHEELER-RIDGE PP	46.93	52.56	54.93	62.00	60.00
VARIABLE THROUGH WIND GAP PP	73.93	86.47	90.08	99.00	100.00

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT
TABLE A2

COMPARISON OF CONTRACT RATES AND STATISTICS (2022 - 2026)
2026 REVISED BUDGET
(in dollars)

	2022 FINAL	2023 FINAL	2024 FINAL	2025 BUDGET Revised	2026 BUDGET Revised
OPERATION, MAINTENANCE AND REPLACEMENT COSTS PER ACRE:					
NSI AREA	130.80	99.82	119.62	124.13	149.86
NS-1972 AND NS-1974	153.13	122.84	152.62	137.72	165.27
LATERAL 5P EXTENSION	193.20	164.28	211.36	161.85	192.56
SANTIAGA SYSTEM	148.21	117.76	157.07	139.55	167.34
N.A.L.	130.09	99.01	118.84	123.84	150.32
LATERAL 13G AND 14G	111.64	79.94	91.80	112.73	137.01
DISTRICT VARIABLE PER ACRE-FOOT:					
DOWNHILL PUMPING	33.00	28.50	35.60	48.00	50.00
UPHILL - ZONE I	58.00	68.33	80.81	82.00	95.00
UPHILL - ZONE II	110.00	133.52	145.34	146.00	163.00
UPHILL - ZONE III	168.00	216.60	227.71	233.00	247.00
RANCH HEADQUARTERS - ZONE I	84.00	99.41	117.05	119.00	133.00
RANCH HEADQUARTERS - ZONE II	116.00	-	-	160.00	153.00
LATERAL 5P EXTENSION	273.00	338.06	343.36	338.00	368.00
850-ZONE I	63.00	53.07	54.46	88.00	79.00
850-ZONE II	116.00	111.54	120.01	132.00	144.00
850-ZONE III	155.00	164.53	181.97	150.00	215.00
SANTIAGA - ZONE I	54.00	62.96	64.55	74.00	83.00
SANTIAGA - ZONE II	131.00	155.00	147.19	168.00	180.00
RINCON - ZONE I					
RINCON - ZONE II					
RINCON - ZONE III					

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT
TABLE A3

COMPARISON OF CONTRACT RATES AND STATISTICS (2022 - 2026)
2026 REVISED BUDGET
(in dollars per ac-ft)

	2022 FINAL	2023 FINAL	2024 FINAL	2025 BUDGET Revised	2026 BUDGET Revised
WAC-WUC CHARGES PER ACRE FOOT (ASSUMING 3.0 AC-FT PER ACRE)					
1401 BUENA VISTA DOWNHILL	828.34	242.08	462.19	519.06	531.36
1402 SAN EMIDIO - ZONE I	857.04	281.91	507.40	553.06	576.36
1403 SAN EMIDIO - ZONE II	911.69	347.10	571.92	617.06	644.36
1501 WHEELER RIDGE DOWNHILL	840.04	253.71	477.35	535.06	546.36
1508 850 - ZONE I	862.47	278.28	496.21	575.06	575.36
1509 850 - ZONE II	900.86	336.76	561.76	619.06	640.36
1510 850 - ZONE III	900.96	389.74	623.72	637.06	711.36
1600 RANCH HQ - GRAVITY	833.76	259.11	476.90	524.06	536.36
1605 RANCH HQ - ZONE I	943.47	358.52	593.95	643.06	669.36
1606 RANCH HQ - ZONE II	1,087.71	259.11	476.90	684.06	689.36
2401 SOUTH LAKE	828.34	242.08	462.19	519.06	531.36
3402 NS-1972 - ZONE I	864.28	289.59	518.40	557.59	581.49
3403 NS-1972 - ZONE II	918.93	354.78	582.92	621.59	649.49
3404 NS-1972 - ZONE III	989.72	437.86	665.29	708.59	733.49
4407 LATERAL 5P EXTENSION	1,098.74	573.13	800.53	821.63	863.59
5401 SANTIAGO - DOWNHILL	833.98	248.06	474.67	524.20	537.18
5411 SANTIAGO - ZONE I	852.23	282.52	503.61	550.20	570.18
5412 SANTIAGO - ZONE II	933.25	374.56	586.26	644.20	667.18
6402 LATERAL 6P (EXC SPECIAL) - ZONE I	864.28	289.59	518.40	557.59	581.49
6402A LATERAL 6P (SPECIAL) - ZONE I	864.28	289.59	518.40	557.59	581.49
6403 LATERAL 6P - ZONE I	918.93	354.78	582.92	621.59	649.49
7401 N.A.L.	835.58	249.75	473.19	518.96	531.51
7402 N.A.L.	856.78	281.64	507.14	552.96	576.51
7403 N.A.L.	911.43	346.83	571.66	616.96	644.51
7411 N.A.L.	846.34	276.27	490.87	544.96	564.51
7509 N.A.L.	888.91	324.86	546.33	618.96	640.51
7600 N.A.L.	833.50	258.85	476.64	523.96	536.51
7699 N.A.L.	833.50	258.85	476.64	523.96	536.51
8600 LATERAL 14G	827.51	252.49	467.63	520.26	532.07
9600A LATERAL 13G-A	827.51	252.49	467.63	520.26	532.07
9600B LATERAL 13G-B	827.51	252.49	467.63	520.26	532.07

RATE = (OM&R / 3) + FIXED OBLIGATION + STATE VARIABLE + DISTRICT VARIABLE
See Table 14 for the rates used

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT
TABLE A4

COMPARISON OF CONTRACT RATES AND STATISTICS (2022 - 2026)
2026 REVISED BUDGET
(in dollars)

	2022 FINAL	2023 FINAL	2024 FINAL	2025 BUDGET Revised	2026 BUDGET Revised
RATES PER ACRE FOOT					
INCREMENTAL COSTS OF ENTITLEMENT WATER					
1401 BUENA VISTA DOWNHILL	798.86	208.81	449.16	477.68	481.40
1402 SAN EMIDIO - ZONE I	827.56	248.64	494.37	511.68	526.40
1403 SAN EMIDIO - ZONE II	882.21	313.83	558.90	575.68	594.40
1501 WHEELER RIDGE DOWNHILL	810.56	220.44	467.33	493.68	496.40
1508 850 - ZONE I	833.00	245.01	486.18	533.68	525.40
1509 850 - ZONE II	871.39	303.48	551.73	577.68	590.40
1510 850 - ZONE III	871.49	356.47	613.69	595.68	661.40
1600 RANCH HQ - GRAVITY	804.28	225.85	466.87	482.68	486.40
1605 RANCH HQ - ZONE I	913.99	325.26	583.93	601.68	619.40
1606 RANCH HQ - ZONE II	1,058.23	225.85	466.87	642.68	639.40
2401 SOUTH LAKE	798.86	208.81	449.16	477.68	481.40
3402 NS-1972 - ZONE I	827.56	248.64	494.37	511.68	526.40
3403 NS-1972 - ZONE II	882.21	313.83	558.90	575.68	594.40
3404 NS-1972 - ZONE III	953.00	396.91	641.26	662.68	678.40
4407 LATERAL 5P EXTENSION	1,049.00	518.37	756.92	767.68	799.40
5401 SANTIAGA - DOWNHILL	798.86	208.81	449.16	477.68	481.40
5411 SANTIAGA - ZONE I	817.12	243.27	478.10	503.68	514.40
5412 SANTIAGA - ZONE II	898.14	335.31	560.75	597.68	611.40
6402 LATERAL 6P (EXCEPT SPECIAL) - ZONE I	827.56	248.64	494.37	511.68	526.40
6402A LATERAL 6P (SPECIAL) - ZONE I	827.56	248.64	494.37	511.68	526.40
6403 LATERAL 6P - ZONE II	882.21	313.83	558.90	575.68	594.40
7401 N.A.L.	798.86	208.81	449.16	477.68	481.40
7402 N.A.L.	827.56	248.64	494.37	511.68	526.40
7403 N.A.L.	882.21	313.83	558.90	575.68	594.40
7411 N.A.L.	817.12	243.27	478.10	503.68	514.40
7509 N.A.L.	871.39	303.48	551.73	577.68	590.40
7600 N.A.L.	804.28	225.85	466.87	482.68	486.40
7699 N.A.L.	804.28	225.85	466.87	482.68	486.40
8600 LATERAL 14G	804.28	225.85	466.87	482.68	486.40
9600A LATERAL 13G-A	804.28	225.85	466.87	482.68	486.40
9600B LATERAL 13G-B	804.28	225.85	466.87	482.68	486.40

RATE = FIXED OBLIGATION + STATE VARIABLE + DISTRICT VARIABLE
See Table 14 for the rates used

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT
TABLE B
CONTRACT ACREAGE BY CATEGORY
2026 REVISED BUDGET

CODE	CONTRACT	DEBT	OM&R	ALLOC	SSC PROJ	SSC ADM	SSC GEN
1401	18,634.77	18,528.60	18,577.79	18,483.93	18,471.62	18,634.77	18,471.62
1402	3,428.15	3,406.79	3,428.15	3,406.79	3,406.79	3,428.15	3,406.79
1403	1,087.83	943.04	1,087.83	943.04	943.04	1,087.83	943.04
1501	2,560.43	2,560.43	2,560.43	2,560.43	2,560.43	2,560.43	2,560.43
1508	6,752.34	6,752.34	6,671.42	6,752.34	8,163.86	6,752.34	6,590.50
1509	6,931.66	6,931.66	6,869.55	6,869.43	6,807.43	6,931.66	6,807.43
1510	2,163.34	2,004.70	2,163.34	2,004.70	2,004.70	2,163.34	2,004.70
1600	723.87	723.87	723.87	723.87	723.87	723.87	723.87
1605	257.09	257.09	257.09	257.09	257.09	257.09	257.09
1606	257.06	257.06	257.06	257.06	257.06	257.06	257.06
2401	7,685.83	7,399.37	7,685.83	7,291.27	7,399.37	7,685.83	7,399.37
3402	1,431.75	1,431.75	1,431.75	1,431.75	1,431.75	1,431.75	1,431.75
3403	4,619.01	4,619.01	4,619.01	4,619.01	4,619.01	4,619.01	4,619.01
3404	3,825.17	3,825.17	3,825.17	3,825.17	3,825.17	3,825.17	3,825.17
4407	858.79	858.79	858.79	858.79	858.79	858.79	858.79
5401	40.00	40.00	40.00	40.00	40.00	40.00	40.00
5411	448.98	448.98	448.98	448.98	448.98	448.98	448.98
5412	2,434.71	2,434.71	2,396.23	2,353.20	2,357.74	2,434.71	2,357.74
6402	1,189.82	1,189.82	1,189.82	1,189.82	1,189.82	1,189.82	1,189.82
6403	1,508.52	1,508.52	1,508.52	1,508.52	1,508.52	1,508.52	1,508.52
6492	272.89	272.89	272.89	272.89	272.89	272.89	272.89
7401	378.20	378.20	378.20	378.20	378.20	378.20	378.20
7402	40.00	40.00	20.00	40.00	0.00	40.00	0.00
7403	40.00	40.00	20.00	40.00	0.00	40.00	0.00
7411	160.00	160.00	160.00	160.00	160.00	160.00	160.00
7509	150.89	150.89	150.89	150.89	150.89	150.89	150.89
7600	921.57	921.57	921.57	921.57	921.57	921.57	921.57
7699	321.86	321.86	321.86	321.86	321.86	321.86	321.86
8600	1,305.46	1,305.46	1,305.46	1,305.46	1,305.46	1,305.46	1,305.46
9699	1,651.42	1,651.42	1,651.42	1,651.42	1,651.42	1,651.42	1,651.42
TOTAL	72,081.41	71,363.99	71,802.92	71,067.48	72,437.33	72,081.41	70,863.97

WHEELER RIDGE MARICOPA WATER STORAGE DISTRICT

TABLE 1

SUMMARY OF BUDGET REQUIREMENTS AND SOURCES OF REVENUE FOR RECOVERY OF EXPENSES
2026 REVISED BUDGET

	BUDGET REQUIREMENTS		SOURCES OF REVENUE FOR RECOVERY OF EXPENSES				
	Revised 2025 BUDGET	Revised 2026 BUDGET	W.A.C.	W.U.C.	(1) ADMIN SERVICE CHARGE	(1) WRM GSA SERVICE CHARGE	RESERVE FUND
OPERATIONS & MAINTENANCE							
SALARIES & BENEFITS	8,493,557	8,583,980	5,587,904		996,076		2,000,000
SERVICES & SUPPLIES	15,928,460	10,791,421	6,026,685		927,736	393,000	3,444,000
WATER COSTS (3)							
FIXED OBLIGATION	58,151,438	61,359,238	61,359,238				
KCWA VARIABLE	8,218,376	8,000,655		8,000,655			
DISTRICT VARIABLE	13,978,134	15,014,670		15,014,670			
DEBT SERVICE							
BOND DEBT SERVICE	0	0					
KERN WATER BANK BOND (2)	376,000	376,000					
KCWA PIONEER PROP 204 (2)	0	0					
OTHER DEBT SERVICE	0	0					
TOTAL EXPENDITURES	105,145,965	104,125,964	72,973,827	23,015,325	1,923,812	393,000	5,444,000
WATER BANKING CAPITAL RESERVE FUND	(376,000)	(376,000)					
TOTAL AMOUNT TO BE RECOVERED	\$ 104,769,965	\$ 103,749,964	\$ 72,973,827	\$ 23,015,325	\$ 1,923,812	\$ 393,000	\$ 5,444,000

(1) ALLOCATION TO ALL SPECIAL SERVICE CHARGE ACREAGE (CONTRACT AND NONCONTRACT).

(2) TO BE PAID BY WATER BANKING CAPITAL RESERVE FUNDS.

(3) FIXED OBLIGATION WILL BE REVISED AFTER FINAL ALLOCATION

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT

TABLE 2
AVERAGE COSTS BY VARIOUS COST COMPONENTS
2026 REVISED BUDGET

	Revised Budget	Revised Budget	(1)	(1)	(2)	(3)
	2025 TOTAL COSTS (\$)	2026 TOTAL COSTS (\$)	2025 AVERAGE COST (\$/ACRE)	2026 AVERAGE COST (\$/ACRE)	2025 AVERAGE COST (\$/AF)	2026 AVERAGE COST (\$/AF)
WATER AVAILABILITY CHARGE:						
SALARIES AND BENEFITS	5,527,186	5,587,904	76.98	77.82	36.47	37.10
SERVICES AND SUPPLIES	4,382,835	6,026,685	61.04	83.93	28.92	40.01
KCWA FIXED OBLIGATION	58,151,438	61,359,238	809.88	854.55	383.68	407.38
DEBT SERVICE	0	0	0.00	0.00	0.00	0.00
TOTAL W.A.C.	68,061,459	72,973,827	947.89	1,016.31	449.07	484.49
WATER USE CHARGE:						
DISTRICT POWER	13,978,134	15,014,670	194.67	209.11	92.23	99.69
STATE POWER (AGENCY VAR)	8,218,376	8,000,655	114.46	111.43	54.22	53.12
TOTAL W.U.C.	22,196,510	23,015,325	309.13	320.53	146.45	152.80
TOTAL W.A.C + W.U.C.	90,257,969	95,989,152	1,257.02	1,336.84	595.52	637.29
SPECIAL SERVICE CHARGES (4)	877,784	768,941	12.19	10.68	5.79	5.11
TOTAL ALLOCATED COST	\$ 91,135,753	\$ 96,758,093	\$ 1,269	\$ 1,348	\$ 601	\$ 642

(1) TOTAL COSTS DIVIDED BY 71,803 OM&R ACRES
(2) 2025 TOTAL COSTS DIVIDED BY 151,562 ALLOCATED ACRE FEET
(3) 2026 TOTAL COSTS DIVIDED BY 150,620 ALLOCATED ACRE FEET
(4) FOR CONTRACT LANDS ONLY, AS ADOPTED BY BOARD OF DIRECTORS ON 6/14/2023; EXCLUDES S.S.C. ALLOCATED TO NON-CONTRACT LANDS

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT
TABLE 3

SUMMARY OF ESTIMATED BUDGET EXPENDITURES
2026 REVISED BUDGET

	O&M DEPT	ENG DEPT	ADMIN DEPT	TOTAL
01 SALARIES AND BENEFITS	\$ 5,463,894	\$ 1,062,641	\$ 2,057,445	\$ 8,583,980
SERVICES AND SUPPLIES				
32 FUEL AND OIL	494,800			494,800
33 MATERIALS AND SUPPLIES (1)	1,857,000	10,900		1,867,900
34 SMALL TOOLS	36,600	16,000		52,600
38 WELL MAINT. STANDBY POWER	6,000			6,000
41 COMMUNICATIONS	27,200		39,500	66,700
43 DIRECTORS FEES			291,000	291,000
45 INSURANCE AND BONDS			700,800	700,800
46 MEMBERSHIPS		10,910	91,300	102,210
47 MISC SERVICE & SUPPLIES	7,100	13,100	52,200	72,400
48 OFFICE SVC & SUPPLIES		9,000	25,700	34,700
49 COMPUTER SUPPLIES	9,300	16,490	134,800	160,590
51 MAINT & RPRS BY OTHERS	270,500	2,000	57,000	329,500
52 PROF & SPEC SERVICES	1,154,421	23,200	285,900	1,463,521
53 PUBLICATIONS & LEGAL		2,200	15,000	17,200
54 RENTS & LEASES OF EQUIP	50,600	200	15,600	66,400
56 SPECIAL DEPARTMENT EXP	2,000		18,400	20,400
57 TRAINING & TRAVEL	27,600	11,300	42,000	80,900
58 UTILITIES	65,700		64,500	130,200
60 SGMA		43,000	450,000	493,000
77 JUDGEMENTS AND CLAIMS	6,600			6,600
79 CAPITAL ASSETS	254,000	4,080,000	-	4,334,000
TOTAL SERVICES AND SUPPLIES	\$ 4,269,421	\$ 4,238,300	\$ 2,283,700	\$ 10,791,421
WATER COSTS				
36 KCWA FIXED OBLIGATION	61,359,238			61,359,238
37 KCWA VARIABLE	8,000,655			8,000,655
38 DISTRICT VARIABLE	15,014,670			15,014,670
DEBT SERVICE				
44 PAYING AGENT FEES			-	-
71 NOTES PAYABLE			-	-
72 BOND PRINCIPAL			-	-
74 BOND INTEREST			-	-
75 OTHER INTEREST			-	-
GRAND TOTAL	94,107,878	5,300,941	4,341,145	103,749,964

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT
TABLE 4

ALLOCATION TO SOURCES OF REVENUE FOR RECOVERY
2026 REVISED BUDGET
(in dollars)

	W.A.C.	W.U.C.	ADMIN SERVICE CHARGE	WRM GSA SERVICE CHARGE	RESERVE FUND	TOTAL
01 SALARIES	5,587,904		996,076		2,000,000	8,583,980
SERVICES AND SUPPLIES						
32 FUEL AND OIL	494,800		0			494,800
33 MATERIALS AND SUPPLIES	1,862,200		5,700			1,867,900
34 SMALL TOOLS	47,000		5,600			52,600
38 WELL MAINT. STANDBY POWER	6,000		0			6,000
41 COMMUNICATIONS	37,460		29,240			66,700
43 DIRECTORS FEES	174,600		116,400			291,000
45 INSURANCE AND BONDS	420,480		280,320			700,800
46 MEMBERSHIPS	61,206		41,004			102,210
47 MISC SERVICE & SUPPLIES	36,260		36,140			72,400
48 OFFICE SVC & SUPPLIES	20,640		14,060			34,700
49 COMPUTER SUPPLIES	100,074		60,516			160,590
51 MAINT & RPRS BY OTHERS	277,384		52,116			329,500
52 PROF & SPEC SERVICES	1,343,481		120,040			1,463,521
53 PUBLICATIONS & LEGALS	10,320		6,880			17,200
54 RENTS & LEASES OF EQUIP	60,080		6,320			66,400
56 SPECIAL DEPARTMENT EXP	13,040		7,360			20,400
57 TRANSPORTATION & TRAVEL	60,660		20,240			80,900
58 UTILITIES	104,400		25,800			130,200
60 SGMA	0		100,000	393,000		493,000
77 JUDGEMENTS AND CLAIMS	6,600		0			6,600
79 CAPITAL ASSETS	890,000		0		3,444,000	4,334,000
TOTAL SERVICES AND SUPPLIES	6,026,685	0	927,736	393,000	3,444,000	10,791,421
WATER COSTS						
36 KCWA F/O	61,359,238					61,359,238
37 KCWA VAR		8,000,655				8,000,655
38 DIST PWR		15,014,670				15,014,670
DEBT SERVICE						
44 PAYING AGENT						0
71 NOTE PAY						0
72 BOND PRN						0
74 BOND INT						0
75 OTHER INT						0
TOTAL BEFORE ADJ	72,973,827	23,015,325	1,923,812	393,000	5,444,000	103,749,964
ALLOCATIONS & ADJUSTMENTS						
DEBT SVC	0					
GRAND TOTAL	72,973,827	23,015,325	1,923,812	393,000	5,444,000	103,749,964

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT
TABLE 5
OPERATIONS AND MAINTENANCE COSTS
2026 REVISED BUDGET

DETERMINATION OF O&M COSTS PER ACRE								
	TOTAL	NSI	NS-1972 NS-1974	5P EXT	SANTIAGA	(A) NAL	LAT 13G	LAT 14G
CHARGE CODE		1xxx&2xxx	3xxx&6xxx	4xxx	5xxx	7xxx	9xxx	8xxx
Acreage Served per 2026	71,802.92	50,282.36	12,847.16	858.79	2,885.21	1,972.52	1,651.42	1,305.46
Acreage Changes 2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal	71,802.92	50,282.36	12,847.16	858.79	2,885.21	1,972.52	1,651.42	1,305.46
1988 Canceled Acres Served	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 2026 Non-Pump O&M Acres	71,802.92	50,282.36	12,847.16	858.79	2,885.21	1,972.52	1,651.42	1,305.46
Ratio to Total	1.000000	0.700283	0.178923	0.011960	0.040182	0.027471	0.022999	0.018181
Non-Pump O&M Costs Allocated	\$ 9,837,651	\$ 6,889,139	\$ 1,760,177	\$ 117,662	\$ 395,300	\$ 270,253	\$ 226,260	\$ 178,860
Contract Acreage Equivalents								
Served By Pumping Plants	84,316.20	46,546.96	26,142.03	3,435.16	6,300.82	1,891.23	0.00	0.00
Acreage Changes 2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1988 Equivalent Canceled Acres (B)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 2026 Pump O&M Acres	84,316.20	46,546.96	26,142.03	3,435.16	6,300.82	1,891.23	0.00	0.00
Ratio to Total	1.000000	0.552052	0.310048	0.040741	0.074728	0.022430	0.000000	0.000000
Pump O&M Costs Allocated	\$ 1,170,939	\$ 646,419	\$ 363,047	\$ 47,706	\$ 87,502	\$ 26,264	\$ 0	\$ 0
Total O&M Costs	\$ 11,008,589	\$ 7,535,559	\$ 2,123,224	\$ 165,368	\$ 482,802	\$ 296,518	\$ 226,260	\$ 178,860
Non-Pump O&M Cost Per Acre	\$ 137.0091	\$ 137.0091	\$ 137.0091	\$ 137.0091	\$ 137.0091	\$ 137.0091	\$ 137.0091	\$ 137.0091
Pump O&M Cost Per Acre	\$ 16.3077	\$ 12.8558	\$ 28.2589	\$ 55.5499	\$ 30.3279	\$ 13.3151	\$ 0.0000	\$ 0.0000
Unit O&M Cost Per Acre	\$ 153.3167	\$ 149.8649	\$ 165.2680	\$ 192.5589	\$ 167.3370	\$ 150.3242	\$ 137.0091	\$ 137.0091
CHARGE CODE		1xxx&2xxx	3xxx&6xxx	4xxx	5xxx	7xxx	9xxx	8xxx

2025 Budget Unit O&M Cost Per Acre	\$ 127.1539	\$ 124.1284	\$ 137.7216	\$ 161.8534	\$ 139.5512	\$ 123.8414	\$ 112.7340	\$ 112.7340
2024 FAA Values	\$ 126.9581	\$ 119.6201	\$ 152.6196	\$ 211.3555	\$ 157.0725	\$ 118.8357	\$ 91.8006	\$ 91.8010

ALLOCATION OF TOTAL O&M COSTS TO PUMP AND NON-PUMP O&M COSTS			
	PUMP PLANT O&M COSTS	NON-PUMP O&M COSTS	TOTAL O&M COSTS
Payroll Costs (Direct Labor, including burden)	\$678,507	\$4,909,397	\$5,587,904
Ratio to Total	0.121424	0.878576	1.000000
Services & Supplies	\$492,432	\$3,563,032	\$4,055,464
Currently Funded Plant Acquisitions		\$890,000	\$890,000
Currently Funded Golden Mussel Treatment		\$1,081,221	\$1,081,221
Total Services & Supplies	\$492,432	\$5,534,253	\$6,026,685
Subtotal	\$1,170,939	\$10,443,651	\$11,614,589
Credits from Non-Contract Land OM&R Surcharge on Farming Unit Operations (C)		(\$606,000)	(\$606,000)
Adjusted Cost to Water Users	\$1,170,939	\$9,837,651	\$11,008,589

- (A) The Nonsprinkler Added Land (NAL) category of service was created in 2010 to help ensure that other Water Users are not adversely affected when contract lands are moved to a different charge code zone.
- (B) For budget purposes, assume none of 1988 Canceled Lands will be farmed in 2026.
- (C) Estimated irrigated non-contract acres x average budget OM&R rate (rounded).

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT
TABLE 6
KERN COUNTY WATER AGENCY
FIXED OBLIGATION
2026 REVISED BUDGET

BASIC OBLIGATION					
\$	220,462,078	X	0.185447	=	\$ 40,884,031
KWB DELTA CHARGE					
					\$ 93,263
EXCESS CAPACITY					
					\$ 630,433
LESS VARIABLE THRU DOS AMIGOS P.P.					
	88,690	AF	FIRM	@	\$ 27.3409 = \$ (2,424,854.19)
	108,398		UNDELIV'D	@	\$ 27.3409 = \$ (2,963,710.68)
	34,205	AF	SURPLUS	@	\$ 32.4531 = \$ (1,110,058.97)
					\$ (6,498,624)
KERN WATER BANK FIXED O&M CHARGES					
					\$ 1,040,260
PIONEER PROJECT FIXED O&M CHARGES					
					\$ 867,718
BERRENDA MESA PROJECT FIXED O&M CHARGES					
					\$ 73,805
CROSS VALLEY CANAL FIXED O&M CHARGES					
					\$ 115,956
KERN FAN MONITORING COMMITTEE					
					\$ 13,000
IAA AUDIT OF THE STATE WATER PROJECT via KCWA					
					\$ 50,000
NET SWP FIXED OBLIGATION					
					\$ 37,269,842
DETERMINATION OF FIXED OBLIGATION UNIT COST PER AC-FT					
	NET FIXED OBLIGATION				\$ 37,269,842
	DIVIDED BY 2026 ENTITLEMENT ALLOCATION				88,690
	EQUALS F.O. UNIT RATE PER AC-FT				\$ 420.2279
SUPPLEMENTAL WATER SUPPLY					
	61,930	AC-FT @	\$ 437.4196		\$ 27,089,396
	DIVIDED BY 2026 SUPP 1 ACCUMULATED ACRE-FEET				61,930
	EQUALS F.O. UNIT RATE PER AC-FT:				\$ 437.4196
GROUNDWATER SERVICE CHARGE (GWSC) ADJUSTMENT [A]					
ESTIMATED NON-CONTRACT PUMPING:					
	NON-CONTRACT PUMPING SUBJECT TO CHARGE	13,000	AC-FT @	\$200.00	\$ (2,600,000)
	NON-CONTRACT PUMPING EXEMPT FROM GWSC	-	AC-FT @	\$ -	\$ -
ESTIMATED CONTRACT PUMPING:					
	CONTRACT PUMPING SUBJECT TO CHARGE	2,000	AC-FT @	\$200.00	\$ (400,000)
	CONTRACT PUMPING EXEMPT FROM GWSC	-	AC-FT @	\$ -	\$ -
ESTIMATED TOTAL FIXED OBLIGATION ADJUSTMENT					
	NET GWSC				\$ (3,000,000)
	BUDGET FIXED OBLIGATION				\$ 37,269,842
	GWSC ADJUSTED FIXED OBLIGATION				\$ 34,269,842
	DIVIDED BY 2026 C.A.W.				88,690
	EQUALS ESTIMATED GWSC ADJUSTED BUDGET F.O. UNIT RATE PER AC-FT:				\$ 386.4020

[A] - POST SETTLEMENT-MAXIMUM ALLOWABLE 2026 GWSC RATE SHOWN.

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT
TABLE 7

KERN COUNTY WATER AGENCY VARIABLE
2026 REVISED BUDGET

	REACH 14	REACH 15	REACH 16	TOTAL
2026 ENTITLEMENT: CAW ACRE FEET	99,919	39,145	11,556	150,620
UNIT RATE PER ACRE-FOOT	\$ 45.000	\$ 60.000	\$ 100.000	
VARIABLE PAST COST ADJUSTMENTS	\$ -	\$ -	\$ -	
ADJUSTED KCWA VARIABLE UNIT RATES (\$ PER ACRE-FOOT)	\$ 45.000	\$ 60.000	\$ 100.000	
KCWA VARIABLE COSTS	\$ 4,496,355	\$ 2,348,700	\$ 1,155,600	\$ 8,000,655

NOTE: THE ABOVE CHARGES ARE BASED UPON THE FULL 2026 CONTRACT AMOUNT
OF WATER WITH NO ADJUSTMENT FOR POOLED OR TRANSFERRED WATER.

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT
TABLE 8

DISTRICT POWER COSTS FOR PUMPING
2026 REVISED BUDGET

PUMP ZONE	ACRE FEET	\$PER AC-FT	ESTIMATED COST
00	10,461	\$ -	\$ -
01	59,810	\$ 50	\$ 2,990,500
02	13,606	\$ 95	\$ 1,292,570
03	15,459	\$ 163	\$ 2,519,817
04	8,776	\$ 247	\$ 2,167,672
05	548	\$ 133	\$ 72,884
06	548	\$ 153	\$ 83,844
07	2,106	\$ 368	\$ 775,008
08	14,359	\$ 79	\$ 1,134,361
09	14,878	\$ 144	\$ 2,142,432
10	4,248	\$ 215	\$ 913,320
11	1,294	\$ 83	\$ 107,402
12	4,527	\$ 180	\$ 814,860
TOTALS	150,620		\$ 15,014,670

NOTE: THE ABOVE ESTIMATED CHARGES ARE BASED UPON THE FULL 2026 ALLOCATION
AMOUNT OF WATER WITH NO ADJUSTMENT FOR POOLED OR TRANSFERRED WATER.

ASSUMPTIONS:

- A) PG&E Agricultural rates will increase approximately 10% between 2025 and 2026
- B) Credits from the Wheeler #1 solar facilities will result in net savings of approximately \$3,500,00 which will be prorated by KWH among all Water Users
- C) Total deliveries will be approximately 174,200 acre-feet
- D) The 14G27X intertie will remain in service during 2026 enabling significant transfers of water from Reach 16 into the 1510 charge code zone

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT

TABLE 9
MATERIALS AND SUPPLIES DETAIL
2026 BUDGET

DESCRIPTION	TOTAL COST
MOTOR CONTROL CENTER INVENTORY	500,000
VALVES & PARTS	318,000
PUMP & VALVE MAINTENANCE	155,000
WEED CONTROL	135,000
PIPE REPAIR MATERIALS	110,000
WATER SCREEN PARTS	100,000
FLOW METER PARTS	70,000
REPLACE A/C UNITS	60,000
ELECTRICAL EQUIPMENT	51,000
MISC HARDWARE, PARTS, & WIRES	46,000
MOTOR EQUIPMENT & PARTS	30,000
TIRES	30,000
UNIFORMS	30,000
GENERAL SUPPLIES	28,000
DISTRICT WELLS	25,000
METAL	23,400
SCADA EQUIPMENT	21,500
SAFETY EQUIPMENT	20,300
PIPE FITTINGS	18,000
PAINT SUPPLIES	15,200
NUTS, BOLTS, & WASHERS	13,000
WELDING SUPPLIES	11,000
OIL, SAND, & COLD MIX	10,800
CEMENT & SAND	10,200
GRAVEL	6,800
INDUSTRIAL CLEANERS	5,500
CONCRETE	4,900
CATHODIC PROTECTION	4,800
PACKING & GASKETS	4,000
ENGINEERING SUPPLIES	4,000
LUMBER	2,400
FIRE EXTINGUISHERS	2,000
GROUNDWATER STUDIES	2,000
CLIMATE STATIONS	100
	-
TOTAL MATERIALS & SUPPLIES	1,867,900

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT

TABLE 12
CAPITAL EXPENDITURES
2026 REVISED BUDGET
(in dollars)

QTY	DESCRIPTION	COST PER ITEM	TOTAL COST	2026 ESTIMATE	CURRENTLY FUNDED	RESERVE FUNDED
ENGINEERING						
2	Drill Two Replacement Supply Wells	2,100,000	4,200,000	2,100,000		2,100,000
8	WRM10 Large Pump Units, 17 & 44 CFS	210,000	1,680,000	1,680,000	336,000	1,344,000
1	Portion of 6P Lateral Pipeline Replacement	300,000	300,000	300,000	300,000	
	SUBTOTAL		6,180,000	4,080,000	636,000	3,444,000
OPERATIONS AND MAINTENANCE						
1	Compact SUV	25,000	25,000	25,000	25,000	
1	Mid-Sized Crew Cab 4X4	32,300	32,300	32,300	32,300	
1	1/2 Ton Reg Cab Pickup	29,300	29,300	29,300	29,300	
1	1/2 Ton Ext Cab Pickup	36,700	36,700	36,700	36,700	
1	3/4 Ton Pickup	20,100	20,100	20,100	20,100	
1	1 Ton Cab / Chassis Utility	53,700	53,700	53,700	53,700	
1	1-1/2 Ton Cab / Chassis Utility	56,900	56,900	56,900	56,900	
	SUBTOTAL		254,000	254,000	254,000	
TOTAL CAPITAL EXPENDITURES			6,434,000	4,334,000	890,000	3,444,000

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT
TABLE 13
BUDGETED EMPLOYMENT POSITIONS
2026 BUDGET

TITLE	NUMBER OF POSITIONS		
	2025		2026
	AUTHORIZED	ACTUAL	BUDGETED
ENGINEER-MANAGER	1	1	1
ASSISTANT ENGINEER-MANAGER	0	0	0
DIRECTOR OF WATER RESOURCES	1	1	1
WATER RESOURCES MANAGER	0	0	0
CONTRACT ADMINISTRATOR	1	1	1
EXECUTIVE ASSISTANT	1	1	1
CONTROLLER	1	1	1
ASSISTANT CONTROLLER	1	1	1
STAFF ACCOUNTANT	0	0	0
ACCOUNTANT	1	1	0
JUNIOR ACCOUNTANT	1	1	1
ACCOUNT CLERK (I OR II)	0	0	0
STAFF ENGINEER	1	1	1
STAFF GEOLOGIST	1	1	1
CORROSION TECHNICIAN	1	1	1
ENGINEERING TECHNICIAN (or JR.)	1	1	1
ASSISTANT ENGINEER	1	1	1
O & M SUPERINTENDENT	1	1	1
ASSISTANT O & M SUPERINTENDENT	0	0	0
MAINTENANCE/PUMP/ELECTRICAL SUPERVISOR	1	1	1
MAINTENANCE SUPERVISOR	0	0	0
ASSISTANT MAINTENANCE SUPERVISOR	1	1	1
MAINTENANCE (I OR II)	3	3	3
O & M PURCHASING AGENT (WAREHOUSE)	1	1	1
PAINTER	0	0	0
LEAD EQUIPMENT OPERATOR	1	1	1
EQUIPMENT OPERATOR	1	1	1
LEAD WELDER	1	1	1
WELDER	1	1	1
PUMP / ELECTRICAL SUPERVISOR	0	0	0
PUMP TECHNICIAN (OR TRAINEE)	0	0	0
ELECTRICAL / PUMP TECHNICIAN (or I or II)	5	5	5
OPERATIONS SUPERVISOR	1	1	1
ASSISTANT OPERATIONS SUPERVISOR	1	1	1
WATER TENDER (I OR II)	9	9	9
WATER TENDER TRAINEE	0	0	0
CHIEF DISPATCHER	1	1	1
ASSISTANT CHIEF DISPATCHER	1	1	1
DISPATCHER (OR TRAINEE)	2	2	2
TOTAL EMPLOYEE POSITIONS	44	44	43

(1) ALSO BUDGETED IS ONE RETIRED ANNUITANT

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT

TABLE 14

WATER CHARGE COMPONENTS BY CATEGORY OF SERVICE AND PUMP ZONES
2026 REVISED BUDGET

WATER AVAILABILITY CHARGE (WAC) (\$\text{ACRE})						
CODE	CATEGORY OF SERVICE	O M & R	DEBT SERVICE	TOTAL WAC (EXC FO)	TOTAL WAC + SSC	TOTAL WAC +SSC +FO
1	NSI (EXCEPT SOUTH LAKE)	149.8649	0.0000	149.8649	160.5449	1,319.7510
2	SOUTH LAKE	149.8649	0.0000	149.8649	160.5449	1,319.7510
3	NS-1972	165.2680	0.0000	165.2680	175.9480	1,335.1541
4	LATERAL 5P EXTENSION	192.5589	0.0000	192.5589	203.2389	1,362.4451
5	SANTIAGO	167.3370	0.0000	167.3370	178.0170	1,337.2231
6	LATERAL 6P (EXC SPECIAL)	165.2680	0.0000	165.2680	175.9480	1,335.1541
6A	LATERAL 6P (SPECIAL)	165.2680	0.0000	165.2680	175.9480	1,335.1541
7	N.A.L.	150.3242	0.0000	150.3242	161.0042	1,320.2103
8	LATERAL 14G	137.0091	0.0000	137.0091	147.6891	1,306.8952
9A	LATERAL 13G-A	137.0091	0.0000	137.0091	147.6891	1,306.8952
9B	LATERAL 13G-B	137.0091	0.0000	137.0091	147.6891	1,306.8952
WATER USE CHARGE (WUC) (\$\text{ACRE-FOOT})						
FIXED OBLIGATION (FO) @ 45%		386.4020				
FIXED OBLIGATION SUP1		437.4196				
FO =		386.4020				
STATE VARIABLE				DISTRICT VARIABLE		
CODE	AQUEDUCT REACH	UPSTREAM PUMPING PLANT	FIRM RATE	CODE	DESCRIPTION	RATE
--	12	DOS AMIGOS	30.0000	00	GRAVITY	0.0000
4	14	BUENA VISTA	45.0000	01	DOWNHILL PUMP	50.0000
5	15	WHEELER RIDGE	60.0000	02	UPHILL - ZONE I	95.0000
6	16	WIND GAP	100.0000	03	UPHILL - ZONE II	163.0000
				04	UPHILL - ZONE III	247.0000
				05	RANCH HQ - ZONE I	133.0000
				06	RANCH HQ - ZONE II	153.0000
				07	LATERAL 5P EXT	368.0000
				08	850 - ZONE I	79.0000
				09	850 - ZONE II	144.0000
				10	850 - ZONE III	215.0000
				11	SANTIAGO - ZONE I	83.0000
				12	SANTIAGO - ZONE II	180.0000
				13	RINCON - ZONE I	N/A
				14	RINCON - ZONE II	N/A
				15	RINCON - ZONE III	N/A
SPECIAL SERVICE CHARGE (SSC) (\$\text{ACRE})						
ADMINISTRATIVE SERVICE CHARGE		9.9800				
GENERAL SERVICE CHARGE		0.7000				
PROJECT SERVICE CHARGE		0.0000				
TOTAL SPECIAL SERVICE CHARGE		10.6800				

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT
TABLE 15

WAC AND WUC RATES BY CATEGORY OF SERVICE AND PUMP ZONES
2026 REVISED BUDGET

CHARGE CODE	CHARGE ZONE	(a) WAC (\$/acre) Excludes FO	(b) WAC (\$/acre) Includes FO	(c) WUC (\$/acre foot)	(d) SSC (\$/acre)
1401	BUENA VISTA DOWNHILL	149.86	1,309.07	95.00	10.68
1402	SAN EMIDIO - ZONE I	149.86	1,309.07	140.00	10.68
1403	SAN EMIDIO - ZONE II	149.86	1,309.07	208.00	10.68
1501	WHEELER RIDGE DOWNHILL	149.86	1,309.07	110.00	10.68
1508	850 - ZONE I	149.86	1,309.07	139.00	10.68
1509	850 - ZONE II	149.86	1,309.07	204.00	10.68
1510	850 - ZONE III	149.86	1,309.07	275.00	10.68
1600	RANCH HQ - GRAVITY	149.86	1,309.07	100.00	10.68
1605	RANCH HQ - ZONE I	149.86	1,309.07	233.00	10.68
1606	RANCH HQ - ZONE II	149.86	1,309.07	253.00	10.68
2401	SOUTH LAKE	149.86	1,309.07	95.00	10.68
3402	NS-1972 - ZONE I	165.27	1,324.47	140.00	10.68
3403	NS-1972 - ZONE II	165.27	1,324.47	208.00	10.68
3404	NS-1972 - ZONE III	165.27	1,324.47	292.00	10.68
4407	LATERAL 5P EXTENSION	192.56	1,351.77	413.00	10.68
5401	SANTIAGO - DOWNHILL	167.34	1,326.54	95.00	10.68
5411	SANTIAGO - ZONE I	167.34	1,326.54	128.00	10.68
5412	SANTIAGO - ZONE II	167.34	1,326.54	225.00	10.68
6402	LATERAL 6P (EXC SPECIAL) ZONE 1	165.27	1,324.47	140.00	10.68
6402A	LATERAL 6P (SPECIAL) ZONE 1	165.27	1,324.47	140.00	10.68
6403	LATERAL 6P - ZONE II	165.27	1,324.47	208.00	10.68
7402	N.A.L.	150.32	1,309.53	140.00	10.68
7403	N.A.L.	150.32	1,309.53	208.00	10.68
7509	N.A.L.	150.32	1,309.53	204.00	10.68
7600	N.A.L.	150.32	1,309.53	100.00	10.68
8600	NS-1978	137.01	1,296.22	100.00	10.68
9600A	LATERAL 13G-A	137.01	1,296.22	100.00	10.68
9600B	LATERAL 13G-B	137.01	1,296.22	100.00	10.68

(a) WAC RATE = OM&R (per acre)

(b) WAC RATE = OM&R (per acre) + (FIXED OBLIGATION x 3) (assuming 3.0 Acre Feet per acre)

(c) WUC RATE = STATE VARIABLE + DISTRICT VARIABLE (per Acre Foot)

(d) SPECIAL SERVICE CHARGE (per acre)

See Table 14 for the rates used.

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT
TABLE 16

ANNUAL WATER COMPUTATION FOR EACH TURNOUT
USING THE RATES SHOWN ON TABLE 14 AND INFORMATION ON
TURNOUT LISTING WHICH ACCOMPANIES EACH BILLING
2026 REVISED BUDGET

1. WATER AVAILABILITY CHARGE (WAC)			AMOUNT BILLED
A.	_____ ACRES X (WAC PER ACRE EXC FO)	\$ _____	\$ _____
B.	_____ ACRE-FEET ENTITLEMENT X KCWA (FO)	\$ <u>386.4020</u>	\$ _____
C.	_____ ACRE-FEET ENTITLEMENT X SUP1 (FO)	\$ <u>437.4196</u>	\$ _____
TOTAL WAC (A + B + C)			\$ _____
2. WATER USE CHARGE (WUC)			
	_____ ACRE-FEET ENTITLEMENT X _____ WUC PER AF		\$ _____
3 SPECIAL SERVICE CHARGE (SSC)			
	_____ ACRES X \$ 10.68		\$ _____
TOTAL TURNOUT COSTS (1 + 2 + 3)			\$ _____

(A) THE TURNOUT LISTING WHICH ACCOMPANIES EACH ANNUAL WATER BILLING CONTAINS ALL THE DATA NEEDED TO COMPLETE THE ABOVE COMPUTATION FOR EACH TURNOUT, i.e. CHARGE CODE, ACRES SERVED, AND ACRE-FEET ENTITLEMENT.
(B) DELIVERIES TO NON-CONTRACT LANDS ARE ALSO SUBJECT TO THE NON-CONTRACT LAND OM&R SURCHARGE (TABLE 17).

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT
TABLE 17

MISCELLANEOUS WATER RATES
FOR NON-CONTRACT LAND, UNSCHEDULED, TEMPORARY, AND INDUSTRIAL USES
2026 REVISED BUDGET

CHARGE CODE	CHARGE ZONE	(1)	(2)	(3)	(4)
		NON-CONTRACT LAND OM&R RATES (\$/acre) (\$/AF)	ADDED OR UNSCHEDULED WATER RATE (\$/AF)	TEMPORARY WATER RATE (\$/AF)	
1401	BUENA VISTA DOWNHILL	149.8649	49.95	532.42	582.37
1402	SAN EMIDIO - ZONE I	149.8649	49.95	577.42	627.37
1403	SAN EMIDIO - ZONE II	149.8649	49.95	645.42	695.37
1501	WHEELER RIDGE DOWNHILL	149.8649	49.95	547.42	597.37
1508	850 - ZONE I	149.8649	49.95	576.42	626.37
1509	850 - ZONE II	149.8649	49.95	641.42	691.37
1510	850 - ZONE III	149.8649	49.95	712.42	762.37
1600	RANCH HQ - GRAVITY	149.8649	49.95	537.42	587.37
1605	RANCH HQ - ZONE I	149.8649	49.95	670.42	720.37
1606	RANCH HQ - ZONE II	149.8649	49.95	690.42	740.37
2401	SOUTH LAKE	149.8649	49.95	532.42	582.37
3402	NS-1972 - ZONE I	165.2680	55.09	577.42	632.51
3403	NS-1972 - ZONE II	165.2680	55.09	645.42	700.51
3404	NS-1972 - ZONE III	165.2680	55.09	729.42	784.51
4407	LATERAL 5P EXTENSION	192.5589	64.19	850.42	914.61
5401	SANTIAGO - DOWNHILL	167.3370	55.78	532.42	588.20
5411	SANTIAGO - ZONE I	167.3370	55.78	565.42	621.20
5412	SANTIAGO - ZONE II	167.3370	55.78	662.42	718.20
6402	LATERAL 6P (EXC SPECIAL) ZONE I	165.2680	55.09	577.42	632.51
6402A	LATERAL 6P (SPECIAL) ZONE I	165.2680	55.09	577.42	632.51
6403	LATERAL 6P - ZONE II	165.2680	55.09	645.42	700.51
7402	N.A.L.	150.3242	50.11	577.42	627.53
7403	N.A.L.	150.3242	50.11	645.42	695.53
7509	N.A.L.	150.3242	50.11	641.42	691.53
7600	N.A.L.	150.3242	50.11	537.42	587.53
8600	NS-1978	137.0091	45.67	537.42	583.09
9600A	LATERAL 13G-A	137.0091	45.67	537.42	583.09
9600B	LATERAL 13G-B	137.0091	45.67	537.42	583.09

INDUSTRIAL WATER RATES ARE THE HIGHER OF:

- (A) \$175 FOR FIRST DAY OF SERVICE, PLUS \$87.50 FOR EACH ADDITIONAL CONTINUOUS DAY OF SERVICE; OR
(B) \$700 PER ACRE-FOOT.

ALL WATER TYPES IN THIS TABLE ARE SUBJECT TO AVAILABILITY, AND DELIVERIES ARE MADE ON AN INTERRUPTIBLE, NON-DEPENDABLE BASIS.

- (1) 100% OF CONTRACT LAND OM&R RATE. APPLIES TO CROPPED NON-CONTRACT LAND INSIDE A FARMING UNIT OPERATION.
- (2) NON-CONTRACT LAND OM&R RATE DIVIDED BY 3.
- (3) FIXED OBLIGATION + STATE VARIABLE + DISTRICT VARIABLE = COST OF DISTRICT POOL WATER TO CONTRACT LANDS.
- (4) COL (2) + COL (3) = COST OF DISTRICT POOL WATER PURCHASED BY A NON-CONTRACT LANDOWNER AT 100% OF THE SUP1 RATE.

See Table 14 for the rates used.

ADDED OR UNSCHEDULED vs. TEMPORARY?

ADDED OR UNSCHEDULED = Pool Water purchased by a contract landowner

TEMPORARY = Pool Water purchased by a non-contract landowner

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT
TABLE 18

COMPARISON OF COSTS PER ACRE AND ACRE FOOT
ASSUMING 3.0 ACRE-FEET PER ACRE
2026 REVISED BUDGET

CHARGE CODE	CHARGE ZONE	(a)	(b)
		TOTAL (\$/acre)	TOTAL (\$/AF)
1401	BUENA VISTA DOWNHILL	1,604.75	534.92
1402	SAN EMIDIO - ZONE I	1,739.75	579.92
1403	SAN EMIDIO - ZONE II	1,943.75	647.92
1501	WHEELER RIDGE DOWNHILL	1,649.75	549.92
1508	850 - ZONE I	1,736.75	578.92
1509	850 - ZONE II	1,931.75	643.92
1510	850 - ZONE III	2,144.75	714.92
1600	RANCH HQ - GRAVITY	1,619.75	539.92
1605	RANCH HQ - ZONE I	2,018.75	672.92
1606	RANCH HQ - ZONE II	2,078.75	692.92
2401	SOUTH LAKE	1,604.75	534.92
3402	NS-1972 - ZONE I	1,755.15	585.05
3403	NS-1972 - ZONE II	1,959.15	653.05
3404	NS-1972 - ZONE III	2,211.15	737.05
4407	LATERAL 5P EXTENSION	2,601.45	867.15
5401	SANTIAGO - DOWNHILL	1,622.22	540.74
5411	SANTIAGO - ZONE I	1,721.22	573.74
5412	SANTIAGO - ZONE II	2,012.22	670.74
6402	LATERAL 6P (EXC SPECIAL) ZONE I	1,755.15	585.05
6402A	LATERAL 6P (SPECIAL) ZONE I	1,755.15	585.05
6403	LATERAL 6P - ZONE II	1,959.15	653.05
7402	N.A.L.	1,740.21	580.07
7403	N.A.L.	1,944.21	648.07
7509	N.A.L.	1,932.21	644.07
7600	N.A.L.	1,620.21	540.07
8600	NS-1978	1,606.90	535.63
9600A	LATERAL 13G-A	1,606.90	535.63
9600B	LATERAL 13G-B	1,606.90	535.63

(a) RATE PER ACRE = OM&R + SSC + (FIXED OBLIGATION x 3) + STATE VARIABLE +
DISTRICT VARIABLE

(b) RATE PER ACRE FOOT = RATE PER ACRE / 3

See Table 14 for the rates used.

WHEELER RIDGE-MARICOPA WATER STORAGE DISTRICT

Table 20

Reserve Fund Balances
As of December 31, 2025

RESERVE FUND	BALANCE
OPERATING RESERVE	\$ 25,000,000
CONTINGENCY RESERVE	\$ 11,449,745
WATER BANKING CAPITAL RESERVE	\$ 6,100,000
GROUND WATER REPLENISHMENT RESERVE	\$ 4,682,667
EQUIPMENT REPLACEMENT RESERVE	\$ 3,527,881
DOMESTIC WELL MITIGATION RESERVE	\$ 102,800
WELL REPAIR & REPLACEMENT RESERVE	\$ 11,876
	\$ 50,874,969