



# **IDYLLWILD WATER DISTRICT**

## **BUDGET 2026-2027**





## RESOLUTION NO. 810

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IDYLLWILD WATER DISTRICT/IMPROVEMENT DISTRICT #1 APPROVING A SEWER STANDBY CHARGE ON ALL UNIMPROVED LANDS WITHIN THE DISTRICT AND CONDUCTING A PUBLIC HEARING THEREON

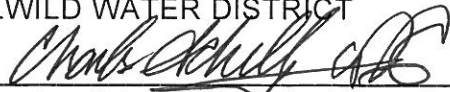
**The Board of Directors of the IDYLLWILD WATER DISTRICT – IMPROVEMENT DISTRICT #1 ("District") hereby resolves as follows:**

1. The Board of Directors of the District proposes to implement a sewer and waste service standby, or availability, charge on all unimproved lands within Improvement District #1 for the fiscal year July 1, 2026, to June 30, 2027, in accordance with, and pursuant to, Water Code Section 31032.1 et seq.
2. The charge is to be \$30.00 per acre per year for each acre of unimproved land and \$30.00 per year for each parcel of land that is less than 1 acre in size. "Unimproved land" is defined as those parcels of land upon which a water meter has not been set by the Idyllwild Water District.
3. All charges proposed to be levied shall be collected on the tax roll of Riverside County in the same manner, by the same persons and at the same time as, together with and not separately from, the general taxes for the District, and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties.  
The General Manager shall cause a written report to be prepared and filed with the Secretary of the District which shall contain a description of each parcel of real property and an amount of the charge for each parcel for the year.
4. A Public Hearing on the said written report was conducted by the Board of Directors of the District at 6:00 p.m., on May 20, 2026, in the meeting room in the offices of the District, located at 25945 Hwy., Idyllwild, California 92549. At this Hearing, the Board of Directors heard and considered all public testimony. At the close of the Public Hearing, the Board of Directors may adopt, revise, change, reduce or modify the proposed charge.
5. The District published a notice of the filing of the written report of the time and place of the public hearing thereon in accordance with Government Code, Section 6066 prior to the date set for the Hearing in the Idyllwild Town Crier, a newspaper of local general circulation and shall post a similar notice in no less than three public places within the District.

THEREFORE, BE IT RESOLVED THAT, the Board of Directors of the Idyllwild Water District approves a Sewer Standby Fee charge in the amount of \$30.00 per acre per year for each acre and \$30.00 for each parcel of land that is less than one acre in size on all unimproved lands within in the District.

Adopted this 20<sup>th</sup> day of May 2026.

IDYLLWILD WATER DISTRICT

  
\_\_\_\_\_  
Dr. Charles Schelly, President Board of Directors

ATTEST:

I, Tyla Wheeler, Secretary of the IDYLLWILD WATER DISTRICT, hereby certify that the foregoing Resolution was duly and regularly introduced and adopted by the Board of Directors of the IDYLLWILD WATER DISTRICT at its meeting of May 20, 2026, by the following vote:

**AYES:**

**Director Olson**  
**Director Stamper**  
**Director Davis**  
**Vice President Priefer**  
**President Schelly**

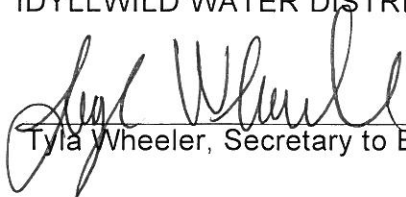
**NAY:**

**ABSTAIN:**

**ABSENT:**

In witness whereof, I have executed by statement and affix the official seal of the IDYLLWILD WATER DISTRICT this 20<sup>th</sup> day of May 2026.

IDYLLWILD WATER DISTRICT

  
\_\_\_\_\_  
Tyla Wheeler, Secretary to Board of Directors



## Idyllwild Water District :

The district operates under the authority of Section 30000, Division 12 of the California Water Code and engages in water and wastewater activities which are classified as "proprietary". These activities are accounted for much like that of a private business and use the full accrual method of accounting for financial transactions. The major activities include the production and treatment of groundwater; the sale and delivery of water to domestic and commercial accounts; and the collection, treatment, and disposal of wastewater.

Idyllwild Water District (IWD) provides water services to 1645 customers and sewer services to 587 customers within a population of 3000 for Idyllwild in the County of Riverside. In performing these services IWD operates and maintains a complex system of water distribution with seven water pressure zones. This includes five water treatment systems and eleven water storage tanks. We have a wastewater treatment facility that is permitted to handle 250,000 gallons a day for our sewer customers. IWD employs 11 people to operate both our water and sewer operations.

The Idyllwild County Water District was approved by the voters in 1956 as a legal entity to provide water services. The 130,000 feet of water lines and 63,000 feet of sewer lines are located within 9 square miles

Covering an area of 1,592 acres. Water and sewer services are provided to a combination of residential, commercial, and industrial customers. Treated well water from our 28 wells is distributed to individual customers living in the community of Idyllwild. For the first 5 years, IWD's main responsibility was to provide water services and later in 1966 constructed its wastewater plant and the sewer collection system. Later the County was dropped from its name to become the Idyllwild Water District.

IWD constructed a 42kW solar system at Foster Lake to operate six wells and a water treatment plant. The district has many other water facilities in the Foster Lake area. The 18,000,000-gallon Foster Lake is used to collect and store 40-acre feet (ACFT) of water annually from Lilly Creek. We pump creek water from our Strawberry Creek Diversion to Foster Lake for additional water storage. The lake percolates the stored water into the surrounding groundwater and in turn, provides groundwater for the District's wells in the area. IWD operates the diversion using its pre-1914 water right from Strawberry Creek. IWD uses a permit from the State Water Division of Water Rights for its 40 acres of Lilly Creek water. Foster Lake is man-made and has an earth dam to contain 18,000,000 gallons of water. The dam was built in 1945 and has not had any problems related to earthquakes, fires, or floods.



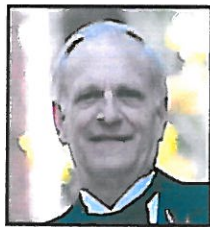
## IWD Board Members



Dr. Charles Schelly, President



Jessica Priefer, Vice President



Steve Olson, Director



Mitch Davis, Director



John Stamper, Director

**IDYLLWILD WATER DISTRICT**  
**Budget For Revenues & Expenses**  
**Fiscal Year 2026-2027**

Category	Operating Services		Total
	Water	Sewer	
<b><u>Operating Revenue</u></b>			
Water Base Rate Commercial	\$348,350		\$348,350
Water Base Rate Residential	\$1,000,846		\$1,000,846
Water Sales Commercial	\$357,000		\$357,000
Water Sales Residential	\$420,000		\$420,000
Sewer Base Fees Commercial		\$826,511	\$826,511
Sewer Base Fees Residential		\$388,903	\$388,903
Other Fees and Charges	\$13,740	\$360	\$14,100
<b>Total Operating Revenue</b>	<b>\$2,139,936</b>	<b>\$1,215,774</b>	<b>\$3,355,710</b>
<b><u>Non-Operating Revenue</u></b>			
Property Taxes Assessments	\$465,000	\$180,000	\$645,000
Standby Charges Assessments	\$19,000	\$5,300	\$24,300
Interest Income Earned	\$12,200	\$15,400	\$27,600
Other Non-Operating Revenue	\$4,400	\$0	\$4,400
<b>Total Non-Operating Revenue</b>	<b>\$500,600</b>	<b>\$200,700</b>	<b>\$701,300</b>
<b>Total Revenues</b>	<b>\$2,640,536</b>	<b>\$1,416,474</b>	<b>\$4,057,010</b>
<b><u>Operating Expense</u></b>			
Water Operations Expenses (Less Depreciation)	\$2,411,575		\$2,411,575
Sewer Operations Expenses (Less Depreciation)		\$805,990	\$805,990
<b>Total Operating Expense</b>	<b>\$2,411,575</b>	<b>\$805,990</b>	<b>\$3,217,565</b>
<b><u>Non-Operating Expense</u></b>			
Loan Interest Expense	\$0	\$0	\$0
Miscellaneous Expense	\$0	\$0	\$0
<b>Total Non-Operating Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Other Commitments</u></b>			
OPEB Obligation Expense	\$60,000	\$20,000	\$80,000
<b>Total Other Commitments</b>	<b>\$60,000</b>	<b>\$20,000</b>	<b>\$80,000</b>
<b>Total Expenses</b>	<b>\$2,471,575</b>	<b>\$825,990</b>	<b>\$3,297,565</b>
<b>Net Operating Margin</b>	<b>\$168,961</b>	<b>\$590,484</b>	<b>\$759,445</b>
<b><u>Capital Commitments</u></b>			
Capital Improvements And Equipment By IWD	\$515,000	\$885,000	\$1,400,000
<b>Total Capital Commitments</b>	<b>\$515,000</b>	<b>\$885,000</b>	<b>\$1,400,000</b>
<b>Net Fund Contribution / Deficit*</b>	<b>-\$346,039</b>	<b>-\$294,516</b>	<b>-\$640,555</b>
Beginning Reserve Fund Balance			\$3,000,000
Projected Ending Reserve Fund Balance			\$2,359,445

\*Note: Net Deficit will be cover from the Reserve

**IDYLLWILD WATER DISTRICT**  
**WATER FUND INCOME STATEMENT**  
**YEAR ENDING JUNE 30, 2027**

	2024/2025	2025/2026	2026/2027	FY 25/26- 26/27
	Last Year	Current Year	Future Year	Percentage
	Actual	Projected	Budgeted	Change
<b>Income</b>				
4201 Water Base Rate - Commercial	307,187	331,762	348,350	5 00%
4202 Water Base Rate - Residential	882,581	953,187	1,000,846	5 00%
4203 Water Sales - Commercial	330,000	340,000	357,000	5 00%
4204 Water Sales - Residential	385,000	400,000	420,000	5 00%
4205 Water Sales - Construction	1,800	1,800	1,800	0 00%
4206 Water Sales - Other	3,000	3,000	3,500	16 67%
4208 Water Transfer Fees	1,300	1,300	1,500	15 38%
4209 Water Turn On/Off Fees	240	240	400	66 67%
4210 Water Will Serve Letter Fees	460	460	460	0 00%
4212 Water Installation Fees	4,000	4,000	4,400	10 00%
4213 Water Lien Fees	180	180	180	0 00%
4214 Water Other Fees & Charges	1,000	1,000	1,500	50 00%
<b>Total Income</b>	<b>\$ 1,916,748</b>	<b>\$ 2,036,929</b>	<b>\$ 2,139,936</b>	<b>5 06%</b>
<b>5400 - WATER OPERATING EXPENSES</b>				
5024 Office Cleaning Services	3,860	3,960	4,200	-5 71%
5403 Engineering Services	5,000	5,200	5,200	0 00%
5033 Legal Services	55,000	44,000	50,000	-12 00%
5405 State & County Water System Fees	75,000	77,000	80,000	-3 75%
5406 General Plant Expense	385,000	387,000	390,000	-0 77%
5407 Minor Equipment / Parts	420	425	425	0 00%
5408 Vehicle Repairs & Maintenance	10,200	10,500	10,800	-2 78%
5410 Utilities - Electricity	126,000	129,000	136,000	-5 15%
5411 Utilities - Gas & Fuel	14,500	15,000	17,000	-11 76%
5412 Utilities - Propane	7,200	7,500	7,600	-1 32%
5414 Telephone & Internet	29,850	31,000	33,000	-6 06%
5415 Retirement and Life insurance	66,800	68,000	70,000	-2 86%
5417 Water Computer Services	27,000	27,500	28,500	-3 51%
5418 Water Board Reimbursement	3,350	3,400	3,400	0 00%
5419 Water Other Operating Expenses	4,000	4,000	4,000	0 00%
5420 Accounting & Auditing	18,900	19,000	21,000	-9 52%
5421 Postage & Postage Fees	13,000	13,500	14,500	-6 90%
5422 Office Supplies	17,900	18,000	18,500	-2 70%
5423 Traveling and Mileages	4,000	4,000	4,200	-4 76%
5425 Equipment Maintenance	4,280	4,290	4,290	0 00%
5426 Medical Insurance	167,000	185,000	202,000	-8 42%
5427 Worker's Compensation Insurance	26,000	26,800	28,000	-4 29%
5428 Retiree Health Insurance	36,000	37,000	37,500	-1 33%
5429 Dues, Fees, Subscription	32,000	33,000	34,000	-2 94%
5430 Advertising & Publishing	11,250	11,500	12,000	-4 17%
5431 Leasing Equipment	400	410	420	-2 38%
5432 Utilities Trash Fee	2,950	3,000	3,100	-3 23%
5433 Bank Fee Charge	8,600	8,600	8,700	-1 15%
5435 Auto & General Insurance	40,500	42,500	42,800	-0 70%
5436 Payroll and Wages	855,000	975,000	1,050,000	-7 14%
5438 Laboratory Services	44,200	44,500	46,000	-3 26%
5440 Compensated Time	22,000	22,500	23,000	-2 17%
5441 Uniform Expenses	8,700	9,200	9,300	-1 08%
5442 Property Tax Expenses	860	880	890	-1 12%
5445 Water Security System (ADT)	3,450	3,550	3,750	-5 33%
5446 Training and Seminars	7,200	7,300	7,500	-2 67%
5600 Water Depreciation	270,000	275,000	285,000	-3 51%
<b>Total Water Operating Expenses</b>	<b>\$ 2,407,370</b>	<b>\$ 2,558,015</b>	<b>\$ 2,696,575</b>	<b>-5 14%</b>
<b>Net Ordinary Income</b>	<b>\$ (490,622)</b>	<b>\$ (521,086)</b>	<b>\$ (556,639)</b>	<b>-6.39%</b>
<b>Other Income / Expense</b>				
Other Income				
4901 Water Taxes & Assessments	370,000	462,000	465,000	0 65%
4903 Water Stand By Assessments	18,173	18,500	19,000	2 63%
4904 Water Interest Earned	8,000	12,000	12,200	1 64%
4919 Water Other Non-Operating Revenue	2,000	4,350	4,400	1 14%
<b>Total Other Income</b>	<b>\$ 398,173</b>	<b>\$ 496,850</b>	<b>\$ 500,600</b>	<b>0 75%</b>
<b>Net Income</b>	<b>\$ (92,449)</b>	<b>\$ (24,236)</b>	<b>\$ (56,039)</b>	

**IDYLLWILD WATER DISTRICT  
CAPITAL EXPENDITURES FOR WATER FUND  
FOR THE BUDGET YEAR ENDING JUNE 30, 2027**

CAPITAL EXPENDITURE DESCRIPTION	CAPITAL EXPENDITURE FINANCE BY IWD
<u>SOURCE OF SUPPLY (G/L #1321):</u>	
	\$0
TOTAL SOURCE OF SUPPLY	\$0
<u>STORAGE TANKS (G/L #1324):</u>	
1- Foster Lake Tank Number (5)	\$300,000
TOTAL STORAGE TANKS	\$300,000
<u>TRANSMISSION AND DISTRIBUTION (G/L #1324):</u>	
2- Aeration System	\$120,000
TOTAL TRANSMISSION AND DISTRIBUTION	\$120,000
<u>WATER TREATMENT PLANT (G/L #1325):</u>	
3- Chlorine Room	\$95,000
TOTAL WATER TREATMENT PLANT	\$95,000
<u>GENERAL PLANT - STRUCTURES, POWER &amp; OTHER EQUIPMENT:</u>	
TOTAL GENERAL PLANT - STRUCTURES, POWER & OTHER EQUIPMENT	\$0
<b>TOTAL WATER FUND CAPITAL IMPROVEMENT AND EQUIPMENT EXPENDITURES</b>	<b>\$515,000</b>

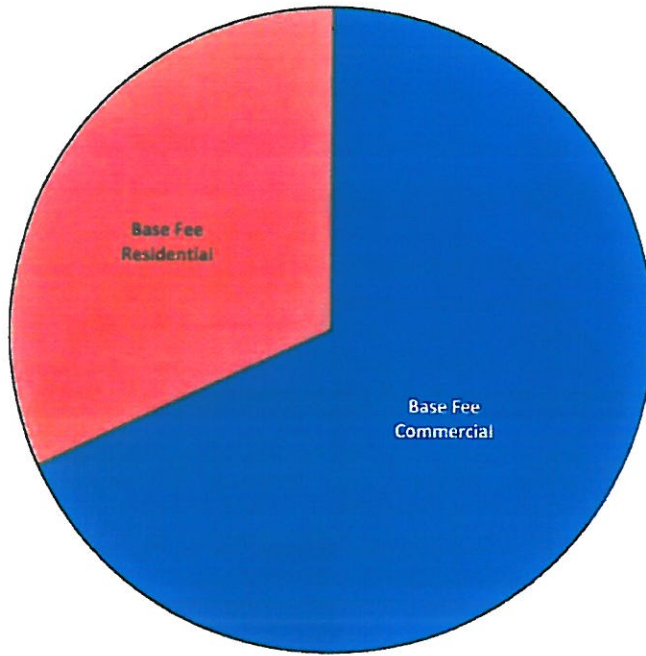
**IDYLLWILD WATER DISTRICT**  
**SEWER FUND INCOME STATEMENT**  
**YEAR ENDING JUNE 30, 2027**

	FY 24/25	FY 25/26	FY 26/27	FY 25/26 - 26/27
	Last Year	Current Year	Future Year	Percentage
	Actual	Projected	Budgeted	Change
<b>Income</b>				
4101 Sewer Base Fees - Commercial	665,580	765,288	826,511	8.00%
4102 Sewer Base Fees - Residential	314,413	360,096	388,903	8.00%
4108 Sewer Transfer Fees	250	250	250	0.00%
4109 Sewer Other Fees, Refunds	110	110	110	0.00%
<b>Total Income</b>	<b>\$ 980,353</b>	<b>\$ 1,125,744</b>	<b>\$ 1,215,774</b>	<b>8.00%</b>
<b>6400 - SEWER OPERATING EXPENSES</b>				
5005 Uniforms Expense	2,550	2,650	2,750	-3.64%
5008 Board of Directors Reimbursement	1,860	1,875	1,875	0.00%
6400 Payroll	207,800	235,000	255,000	-7.84%
6404 Retirement and Life Ins	18,200	18,700	20,200	-7.43%
6405 Treatment Fees	1,590	1,595	1,595	0.00%
6406 General Plant Expense	165,000	167,000	169,000	-1.18%
6408 Vehicle Repairs & Maint	14,800	14,900	15,200	-1.97%
6410 Utilities-Electricity	86,000	89,000	94,500	-5.82%
6411 Utilities-Gas & Fuel	3,750	3,850	3,985	-3.39%
6413 Sewer Utilities-Telephone	11,000	11,250	11,650	-3.43%
6415 Legal Services	29,200	25,500	27,000	5.56%
6417 Computer Services	12,500	13,200	13,500	-2.22%
6419 Cleaning Line Expenses	2,050	2,700	2,900	-6.90%
6420 Accounting & Audit Service	7,250	7,500	7,600	-1.32%
6421 Postage & Mail Fee	3,900	3,950	4,200	-6.95%
6422 Office Supplies	3,900	3,975	4,205	-5.47%
6423 Medical Insurance	42,000	44,000	46,000	-4.35%
6426 Worker's Comp Insurance	5,650	5,850	5,950	-1.68%
6428 Retiree Health Insurance	14,900	14,980	15,500	-3.35%
6429 Dues, Fees & Subscription	8,500	9,000	9,500	5.26%
6430 Advertising & Publishing	1,500	1,550	1,650	-6.06%
6431 Sewer Maintenance	1,680	1,750	1,850	-6.41%
6432 Utilities - Trash Fee	1,150	1,350	1,400	-3.57%
6433 Bank Fee Charge	620	650	680	-4.41%
6435 Auto & General Insurance	22,550	23,500	25,000	-6.00%
6438 Laboratory Service	14,925	15,550	16,500	-5.76%
6441 Removal Disposal Fee	32,000	33,000	34,000	2.94%
6443 Consulting & Engineering	3,200	3,300	3,300	0.00%
6444 Traveling and Entertainment	1,250	1,275	1,300	-1.92%
6445 Security System	1,100	1,150	1,200	-4.17%
6446 Depreciation	36,000	37,000	39,000	-5.13%
6448 Training & Seminar Expenses	6,550	6,950	7,000	-0.71%
<b>Total Sewer Operating Expenses</b>	<b>\$ 765,525</b>	<b>\$ 803,500</b>	<b>\$ 844,990</b>	<b>-4.91%</b>
<b>Net Ordinary Income</b>	<b>\$ 214,828</b>	<b>\$ 322,244</b>	<b>\$ 370,784</b>	<b>13.09%</b>
<b>Other Income / Expense</b>				
<b>Other Income</b>				
4801 Sewer Taxes & Assessments	164,000	174,000	180,000	3.33%
4803 Sewer Stand By Assessments	5,150	5,250	5,300	0.94%
4804 Sewer Interest Earned	15,345	15,345	15,400	0.36%
4805 Sewer Facilities Charges	-	-	-	
4819 Sewer Other Non-Operating Revenue	-	-	-	
<b>Total Other Income / Expense</b>	<b>\$ 184,495</b>	<b>\$ 194,595</b>	<b>\$ 200,700</b>	<b>3.04%</b>
<b>Net Income</b>	<b>\$ 399,323</b>	<b>\$ 516,839</b>	<b>\$ 571,484</b>	

**IDYLLWILD WATER DISTRICT  
CAPITAL EXPENDITURES FOR SEWER FUND  
FOR BUDGET YEAR ENDING JUNE 30, 2027**

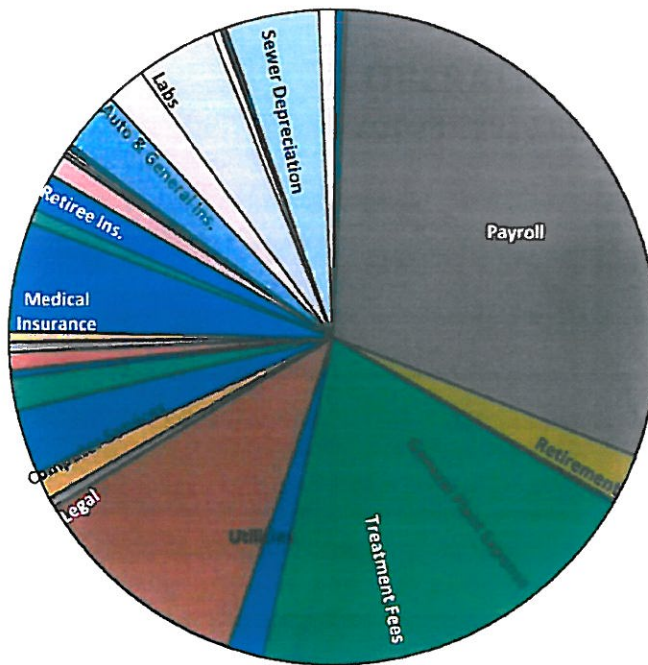
CAPITAL EXPENDITURE DESCRIPTION	CAPITAL EXPENDITURE FINANCE BY IWD
<u>WASTEWATER TREATMENT PLANT (G/L #1316):</u>	
	\$0
TOTAL WASTEWATER TREATMENT PLANT	\$0
<u>SUB-SURFACE LINES (G/L #1315):</u>	
TOTAL SUB-SURFACE LINES	\$0
<u>GENERAL PLANT - STRUCTURES, POWER &amp; OTHER EQUIPMENT:</u>	
1- Truck For Wastewater	85,000
2- Construcation in Progress New Wastewater Engineering Study 100%	\$800,000
TOTAL GENERAL PLANT - STRUCTURES, POWER & OTHER EQUIPMENT	\$885,000
<b>TOTAL SEWER FUND CAPITAL IMPROVEMENT AND EQUIPMENT EXPENDITURES</b>	<b>\$885,000</b>

## SEWER INCOME FY 2026 - 2027 BUDGET



- 4101 Sewer Base Fees - Commercial
- 4102 Sewer Base Fees - Residential
- 4108 Sewer Transfer Fees
- 4109 Sewer Other Fees, Refunds

## SEWER OPERATING EXPENSES FY 2025 - 2026 BUDGET



- 5005 Unif. Exp.
- 5008 Board of Directors Reimbursement
- 6400 Payroll
- 6404 Retirement and Life Ins.
- 6405 Treatment Fees
- 6406 General Plant Expense
- 6408 Vehicle Repairs & Maint.
- 6410 Utilities Electricity
- 6411 Utilities Gas & Fuel
- 6413 Sewer Utilities Telephone
- 6415 Legal Services
- 6417 Computer Services
- 6419 Cleaning Line Expenses
- 6420 Accounting & Audit Service
- 6421 Postage & Mail Fee
- 6422 Office Supplies
- 6423 Medical Insurance
- 6426 Worker's Comp Insurance
- 6428 Retiree Health Insurance
- 6429 Dues, Fees & Subscription
- 6430 Advertising & Publishing
- 6431 Sewer Maintenance
- 6432 Utilities Trash Fee
- 6433 Bank Fee Charge
- 6435 Auto & General Insurance
- 6438 Laboratory Service
- 6441 Removal/Disposal Fee
- 6443 Consulting & Engineering
- 6444 Traveling and Entertainment
- 6445 Security System
- 6446 Depreciation
- 6448 Training & Seminar Expenses

# IDYLLWILD WATER DISTRICT

## Miscellaneous Fees July 1, 2023

<u>Item</u>	<u>Cost</u>
Sewer Capacity Fee	\$15,345.00 / EDU
Sewer Installation Inspection Fee	\$250.00
Water Turn On / Off Fee	\$50.00
Door Hanger Fee (Non-Payment Shut-Off Notice)	\$10.00
Not Sufficient Funds (NSF) / Return Check Fee	\$30.00
Late Payment Fee	\$20.00
Sewer Audit of EDUs (Commerical) Customer Request	\$100.00
Water Availability Letter	\$50.00
Sewer Availability Letter	\$50.00
Transfer Fee	\$50.00
Service Call (After Hours \$75.00)	\$50.00
Application Fee (Water / Sewer)	\$100.00
Construction Water	
(Renting Meter \$350 and \$500 Deposit for Usage)	\$0.20 / Cubic Foot
Construction Hydrant Meter Relocation Fee	\$25.00

### Water Facilities Connection Fee

<u>Meter Size</u>	<u>Connection Fee</u>
0.625 (5/8) - Inch Meter	\$8,782.00
0.75 - Inch Meter	\$9,172.00
1.00 - Inch Meter	\$14,954.00
1.50 - Inch Meter	\$23,980.00
2.00 - Inch Meter	\$42,255.00
3.00 - Inch Meter	\$67,724.00
4.00 - Inch Meter	\$76,540.00
6.00 - Inch Meter	\$146,800.00

### Water Service Installation Fee

0.625 (5/8) Through 1.5 - Inch  
 2.0 - Inch and Above

### Actual Costs

\$2,500.00 Deposit  
 \$3,500.00 Deposit

## IDYLLWILD WATER DISTRICT BUDGET FISCAL YEAR ENDING JUNE 30, 2027

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### Water Department

- Idyllwild Water District revised the rate structure for the fiscal year 2026/2027 (Fourth year of Five Years rate).
- Staff have prepared a comprehensive biennial budget report, providing the Board of Directors with a complete view of the District's financial condition. The budget process allows evaluation of resources relative to the District's mission, values and beliefs, and strategic goals and objectives.
- The Water Operating Base Rate Revenue Expected it for Residential and Commercial will equal \$1,349,196 for the Fiscal Year 2026/2027.
- The Water Sales Revenue for Residential and Commercial are expected to be \$777,000 for Fiscal Year 2026/2027. Water usage is anticipated to increase as Business Back to Normal.
- Property Tax Revenues from the County of Riverside are also expected to increase slightly by 2% to \$500,600
- Capital Improvement Budget for Water Department items for Fiscal Year 2026/2027 will cost \$515,000 financed completely by the Idyllwild Water District.
- Operating Expenses are expected to increase between 2.5% and 5% within the Fiscal Year 2026/2027.
- No principal debt or interest exists within the Water Department.
- Utilities for Idyllwild Water District, including electricity, telephone, fuel, and propane expenses are expected to increase by 3% in total.
- Cost of Living wage is expected to increase for all regular employees at 5% for Fiscal Year 2026/2027.

### Sewer Department

- The Improvement District #1 will increase the base charge to \$72.07 per Equivalent Dwelling Unit (EDU) from \$63.78 per EDU.
- Improvement District #1 Residential & Commercial Operating Revenue is expected to be \$1,215,774 for Fiscal Year 4, which is an 8% increase from the previous year.

- Direct Operating expenses for Improvement District #1 are expected to increase between 2.5% to 5% for the Fiscal Year 2026/2027.
- Property Tax Revenues from the County of Riverside are expected to increase by 2% by \$200,700 slightly.
- The Capital Improvement Budget for the Fiscal Year 2026/2027 is \$885,000 for Improvement District #1.
- No principal debt or interest exists within Improvement District #1.

### **Health & Life Insurance**

- Costs are expected to increase by 3% according to ACWA/JPIA
- District pay 100%
- The District will be paying 100% of life insurance.

### **Retirement**

- There will be no change to the pension contribution Plan (401A & 457B) with Charles Schwab.

### **Reserves**

- The interest rate earned from investments is expected to increase by 3% with the economy improving and interest rates going up.

### **Other Information**

- Idyllwild Water District will be diligently working to increase customer satisfaction.
- The Wastewater Treatment Plant Project is currently in the planning phase. Staff are actively researching funding opportunities and preparing to apply for grant or low interest loans for funding to support this much-needed project.
- Staff are currently in the process of updating both the Water Policy and the Sewer Policy.

### Water Rate Schedule

Water Rate Schedule	Proposed Rates				
	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
<b>Monthly Fixed Service Charges:</b>					
<i>Single Family Residential</i>					
5/8 inch	\$42.93	\$46.37	\$50.07	\$54.08	\$58.41
3/4 inch	\$64.40	\$69.55	\$75.11	\$81.12	\$87.61
1 inch	\$107.33	\$115.91	\$125.19	\$135.20	\$146.02
<i>All Other Customers:</i>					
5/8 inch	\$42.93	\$46.37	\$50.07	\$54.08	\$58.41
3/4 inch	\$64.40	\$69.55	\$75.11	\$81.12	\$87.61
1 inch	\$107.33	\$115.91	\$125.19	\$135.20	\$146.02
1 1/2 inch	\$214.65	\$231.83	\$250.37	\$270.40	\$292.03
2 inch	\$343.44	\$370.92	\$400.59	\$432.64	\$467.25
3 inch	\$1,588.43	\$1,715.51	\$1,852.75	\$2,000.97	\$2,161.04
<i>Idylwild Arts Academy</i>					
3 inch	\$7,555.79	\$8,160.25	\$8,813.07	\$9,518.12	\$10,279.56
<b>Fire Service Charges:</b>					
2 inch	\$9.43	\$10.18	\$11.00	\$11.88	\$12.83
3 inch	\$17.66	\$19.07	\$20.60	\$22.24	\$24.02
4 inch	\$32.82	\$35.45	\$38.28	\$41.35	\$44.65
<b>Commodity Charges</b>					
Rate per cf of water consumed:					
<i>Uniform Potable Rate (Commercial)</i>					
Tiered Rate (SFR Customers)					
Tier 1 400 cf	\$0.0530	\$0.0570	\$0.0620	\$0.0670	\$0.0720
Tier 2 <400 cf	\$0.0870	\$0.0940	\$0.1020	\$0.1100	\$0.1190

### Sewer Rate Schedule

Sewer Rate Schedule	Proposed Rates				
	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
<b>Monthly Fixed Service Charges:</b>					
Monthly Fixed EDU Charge	\$49.95	\$56.44	\$63.78	\$72.07	\$81.44