



SPECIAL MEETING OF THE BOARD OF DIRECTORS

IDYLLWILD WATER DISTRICT

25945 Highway 243

Idyllwild, CA 92549

March 29, 2023 – 6:00 P.M.

Zoom Information

Topic: IWD Special Meeting

Time: March 29, 2023, 06:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

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Meeting ID: 813 7720 6608

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AGENDA

CALL TO ORDER



ROLL CALL

PUBLIC COMMENTS

Any person may address the Board at this time upon any subject not identified on this Agenda but within the jurisdiction of the district. Please note that for items not listed on the agenda, the Brown Act imposes limitations on what the Board may do at this time. The Board may not act on the item at this meeting. As to matters on the agenda, persons will be given an opportunity to address the Board when the matter is considered. Each speaker will be given four (4) minutes to address the Board. Comments should be directed to the Board as a whole and not directed to individual Board members.

DISCUSSION ITEMS

1. RATES STUDY UPDATE

Bartle Wells Associates will provide an update on proposed rates.

CLOSED SESSION

2. PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Public Employee Performance Evaluation § 54957 Title: General Manager

DIRECTORS COMMENTS

ADJOURNMENT

The next Board meeting is a Regular Meeting scheduled for Wednesday, April 19, 2023, at 6:00 p.m., to be held at the Idyllwild Water District Boardroom, 25945 Hwy. 243, Idyllwild, CA 92549.

Americans with Disabilities Act: In compliance with the ADA, if you need special assistance to participate in a District meeting or other services offered by this District, please contact the district office @ 951-659-2143 or email: office@idyllwildwater.com. Upon request, the agenda and documents in the agenda packet can be made available in appropriate alternative formats to persons with a disability. Notification of at least 48 hours prior to the meeting or time when services are needed will assist the district staff in assuring those reasonable arrangements can be made to provide accessibility to the meeting.



Water Enterprise

DRAFT March 2023



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS

Regional Water Bill Comparison November 2022 Monthly Residential Service - 4 CCF consumption



*Pine Cove Community Water District applies a minimum fixed fee.

Table 1
Idyllwild Water District
Historical and Current Water Rates

		FY 2020/21		FY 2021/22		FY 2022/23
<u>Monthly Fixed Service Charges:</u>						
<i>SFR:</i>						
5/8"	\$	33.92	\$	37.13	\$	40.59
3/4"	\$	49.83	\$	54.60	\$	59.73
1"	\$	81.65	\$	89.54	\$	98.01
1.5"						
<i>All Other Customers:</i>						
5/8"	\$	33.92	\$	37.13	\$	40.59
3/4"	\$	49.83	\$	54.60	\$	59.73
1"	\$	81.65	\$	89.54	\$	98.01
1.5"	\$	161.22	\$	176.89	\$	193.72
2"	\$	256.69	\$	281.70	\$	308.57
3"	\$	511.29	\$	561.21	\$	614.84
<i>Idyllwild Arts Academy:</i>						
3"	\$	5,488.99	\$	6,186.16	\$	6,939.33
<i>Fire Service Charges:</i>						
2"	\$	7.92	\$	8.31	\$	8.73
3"	\$	14.83	\$	15.57	\$	16.35
4"	\$	27.56	\$	28.94	\$	30.39
<u>Commodity Charges:</u>						
<i>Rate per cf of water consumed:</i>						
<i>Commercial:</i>	\$	0.0752	\$	0.0744	\$	0.0735
<i>SFR:</i>						
Tier 1, 450 cf	\$	0.0212	\$	0.0223	\$	0.0234
Tier 2, 900 cf	\$	0.1273	\$	0.1248	\$	0.1218
Tier 3, 900+ cf	\$	0.1550	\$	0.1516	\$	0.1475

Table 2
Idyllwild Water District
Cash Fund Balance
Water

Year End Balance	FY 2021-22
Cash and investments	\$2,407,705
Certificates of deposit	\$25,899
Total	\$2,433,604

Table 3
Idyllwild Water District
Water Enterprise Financial Projections - 8% Annual Increases

	Actual 2021-22	Projections											
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	
Beginning Balance		\$2,433,604	\$3,107,685	\$3,095,750	\$3,117,958	\$3,180,840	\$3,291,645	\$3,458,408	\$3,612,457	\$3,753,332	\$3,880,557	\$3,993,644	
Rate Adjustments			8.0%	8.0%	8.0%	8.0%	8.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
	Actual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	
WATER - OPERATING REVENUES													
1a Commercial Base/Fixed	\$222,528	\$261,041	\$281,924	\$304,478	\$328,836	\$355,143	\$383,554	\$402,732	\$422,869	\$444,012	\$466,213	\$489,523	
1b Residential Base/Fixed	690,856	757,160	819,311	886,560	959,326	1,038,060	1,123,252	1,181,669	1,243,119	1,307,760	1,375,758	1,447,286	
2a Commercial Sales/Variable	322,494	320,869	346,561	374,285	404,228	436,567	471,492	495,066	519,820	545,811	573,101	601,756	
2b Residential Sales/Variable	410,613	407,000	440,435	476,614	515,762	558,125	603,964	635,411	668,493	703,295	739,905	778,419	
3 Misc Revenues	16,757	14,070	14,070	14,070	14,070	14,070	14,070	14,070	14,070	14,070	14,070	14,070	
SUBTOTAL	\$1,663,249	\$1,760,160	\$1,902,300	\$2,056,007	\$2,222,222	\$2,401,964	\$2,596,332	\$2,728,948	\$2,868,371	\$3,014,948	\$3,169,048	\$3,331,055	
WATER - NON-OPERATING REVENUES													
4 Other Income	\$477,036	\$477,036	\$477,036	\$477,036	\$477,036	\$477,036	\$477,036	\$477,036	\$477,036	\$477,036	\$477,036	\$477,036	
SUBTOTAL	\$477,036	\$477,036	\$477,036	\$477,036	\$477,036	\$477,036	\$477,036	\$477,036	\$477,036	\$477,036	\$477,036	\$477,036	
Total Revenue	\$2,140,285	\$2,237,196	\$2,379,336	\$2,533,043	\$2,699,258	\$2,879,000	\$3,073,368	\$3,205,984	\$3,345,407	\$3,491,984	\$3,646,084	\$3,808,091	
5% Cost Escalation per Year													
5400 - Water Operating Expenses													
General and Administrative	\$754,152	\$791,860	\$831,453	\$873,025	\$916,676	\$962,510	\$1,010,636	\$1,061,168	\$1,114,226	\$1,169,937	\$1,228,434	\$1,289,856	
Water Operating Expenses	223,270	234,434	246,155	258,463	271,386	284,956	299,203	314,164	329,872	346,365	363,684	381,868	
Source of Supply	172,624	181,255	190,318	199,834	209,826	220,317	231,333	242,900	255,044	267,797	281,187	295,246	
Transmission & Distribution	28,010	29,411	30,881	32,425	34,046	35,749	37,536	39,413	41,384	43,453	45,626	47,907	
Customer Services	92,376	96,994	101,844	106,936	112,283	117,897	123,792	129,982	136,481	143,305	150,470	157,994	
Pumping	32,315	33,627	35,079	36,627	38,279	40,032	41,887	43,742	45,697	47,652	49,607	51,562	
Payroll Expense	3,655	3,837	4,029	4,231	4,442	4,664	4,898	5,142	5,400	5,670	5,953	6,251	
Water Treatment	182,280	191,394	200,964	211,012	221,563	232,641	244,273	256,486	269,311	282,776	296,915	311,761	
Total Operating Expenses	\$1,488,681	\$1,563,115	\$1,641,271	\$1,723,335	\$1,809,501	\$1,899,976	\$1,994,975	\$2,094,724	\$2,199,460	\$2,309,433	\$2,424,905	\$2,546,150	
Net Revenue Before Capital(Loss)	\$651,604	\$674,081	\$738,065	\$809,708	\$889,757	\$979,023	\$1,078,393	\$1,111,260	\$1,145,947	\$1,182,551	\$1,221,179	\$1,261,941	
Debt Service Coverage	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
5% Cost Escalation per Year													
CAPITAL													
Capital Improvement Program	\$0	\$0	\$750,000	\$767,500	\$826,875	\$868,219	\$911,630	\$957,211	\$1,005,072	\$1,055,325	\$1,108,092	\$1,163,496	
SUBTOTAL	\$0	\$0	\$750,000	\$767,500	\$826,875	\$868,219	\$911,630	\$957,211	\$1,005,072	\$1,055,325	\$1,108,092	\$1,163,496	
Total Exp & CIP	\$1,488,681	\$1,563,115	\$2,391,271	\$2,510,835	\$2,636,376	\$2,768,195	\$2,906,605	\$3,051,935	\$3,204,532	\$3,364,759	\$3,532,996	\$3,709,646	
Net Revenue(Loss)	\$651,604	\$674,081	(\$11,935)	\$22,208	\$62,882	\$110,805	\$166,763	\$154,049	\$140,875	\$127,226	\$113,087	\$98,444	
Ending Balance	\$2,433,604	\$3,107,685	\$3,095,750	\$3,117,958	\$3,180,840	\$3,291,645	\$3,458,408	\$3,612,457	\$3,753,332	\$3,880,557	\$3,993,644	\$4,092,089	
Rec Minimum Reserve Target 180 Days	597	726	688	660	642	632	633	629	623	613	601	587	

Table 4
Idyllwild Water District
Water Usage Analysis

Month	Tier 1 (0 to 400)	Tier 2 (>400)	Total
January	350,155	487,795	837,950
February	329,555	453,626	783,181
March	300,520	334,127	634,647
April	388,533	610,737	999,270
May	347,160	445,417	792,577
June	391,564	598,994	990,558
July	432,630	835,687	1,268,317
August	393,659	605,928	999,587
September	391,683	611,061	1,002,744
October	376,750	540,650	917,400
November	362,877	411,439	774,316
December	<u>337,047</u>	<u>408,590</u>	<u>745,637</u>
	4,402,133	6,344,051	10,746,184
	Tier 1 (0 to 400)	Tier 2 (>400)	Total
Avg winter use (Dec - March)	329,319	421,035	750,354
Annualized winter (Base use)	3,951,831	5,052,414	9,004,245
Peak Units	450,302	1,291,637	1,741,939
% of Tier Peak Units	10%	20%	

Table 5A
Idyllwild Water District
Water Cost Analysis - 58% Fixed Revenue

Expenses	2022/23	% Attributed	\$ Attributed		
Expenses Recovered by Service Charges	Total Expenses	% Fixed	\$ Fixed		
General and Administrative	\$791,860	100%	\$791,860		
Water Operating Expenses	\$234,434	100%	\$234,434		
Source of Supply	\$181,255	10%	\$18,126		
Transmission & Distribution	\$29,411	100%	\$29,411		
Customer Services	\$96,994	100%	\$96,994		
Pumping	\$33,930	0%	\$0		
Payroll Expense	\$3,837	100%	\$3,837		
Water Treatment	\$191,394	90%	\$172,255		
<u>Capital Improvement Program</u>	<u>750,000</u>	<u>0%</u>	<u>\$0</u>		
Total	\$2,313,115		\$1,346,916		
Variable Cost Allocation					
Expenses Recovered by Quantity Rates	Total Expenses	% Variable	\$ Variable	% Peaking	\$ Peaking
General and Administrative	\$791,860	0%	\$0	0%	\$0
Water Operating Expenses	\$234,434	0%	\$0	0%	\$0
Source of Supply	\$181,255	90%	\$163,130	75%	\$122,347
Transmission & Distribution	\$29,411	0%	\$0	0%	\$0
Customer Services	\$96,994	0%	\$0	0%	\$0
Pumping	\$33,930	100%	\$33,930	75%	\$25,448
Payroll Expense	\$3,837	0%	\$0	0%	\$0
Water Treatment	\$191,394	10%	\$19,139	75%	\$14,355
<u>Capital Improvement Program</u>	<u>\$750,000</u>	<u>100%</u>	<u>\$750,000</u>	<u>75%</u>	<u>\$562,500</u>
Total	\$2,313,115		\$966,199		\$724,650
		% Fixed	% Variable	% Peaking of Variable Costs	% Peaking of Total Costs
Total Costs		58%	42%	75%	31%
	\$ Rate Requirement	\$ for Meters	\$ for Use	\$ for Peak Use	\$ for Base Use
Rate Revenue Requirement	\$1,746,090	\$1,016,740	\$729,350	\$547,013	\$182,338

Table 5B
Idyllwild Water District
Water Cost Analysis - 65% Fixed Revenue

Expenses	2022/23	% Attributed	\$ Attributed		
Expenses Recovered by Service Charges	Total Expenses	% Fixed	\$ Fixed		
General and Administrative	\$791,860	100%	\$791,860		
Water Operating Expenses	\$234,434	100%	\$234,434		
Source of Supply	\$181,255	100%	\$181,255		
Transmission & Distribution	\$29,411	100%	\$29,411		
Customer Services	\$96,994	100%	\$96,994		
Pumping	\$33,930	0%	\$0		
Payroll Expense	\$3,837	100%	\$3,837		
Water Treatment	\$191,394	90%	\$172,255		
<u>Capital Improvement Program</u>	<u>750,000</u>	<u>0%</u>	<u>\$0</u>		
Total	\$2,313,115		\$1,510,046		
Variable Cost Allocation					
Expenses Recovered by Quantity Rates	Total Expenses	% Variable	\$ Variable	% Peaking	\$ Peaking
General and Administrative	\$791,860	0%	\$0	0%	\$0
Water Operating Expenses	\$234,434	0%	\$0	0%	\$0
Source of Supply	\$181,255	0%	\$0	0%	\$0
Transmission & Distribution	\$29,411	0%	\$0	0%	\$0
Customer Services	\$96,994	0%	\$0	0%	\$0
Pumping	\$33,930	100%	\$33,930	75%	\$25,448
Payroll Expense	\$3,837	0%	\$0	0%	\$0
Water Treatment	\$191,394	10%	\$19,139	75%	\$14,355
<u>Capital Improvement Program</u>	<u>\$750,000</u>	<u>100%</u>	<u>\$750,000</u>	<u>90%</u>	<u>\$675,000</u>
Total	\$2,313,115		\$803,070		\$714,802
		% Fixed	% Variable	% Peaking of Variable Costs	% Peaking of Total Costs
Total Costs		65%	35%	89%	31%
	\$ Rate Requirement	\$ for Meters	\$ for Use	\$ for Peak Use	\$ for Base Use
Rate Revenue Requirement	\$1,746,090	\$1,139,881	\$606,209	\$539,579	\$66,630

Table 6A
Idyllwild Water District
Water Rate Calculation - 58% Fixed Revenue

Water Service Charge Calculation (58% revenue recovery)			FY 2022/23
Fixed Rate Revenue Requirement			\$1,016,740
Meter Equivalent Units (5/8 inch)			2,132
\$/Meter Equivalent (Annual)			\$477
Projected Monthly Service Charges			
	<u>Proposed Meter Equivalents*</u>	<u>Rate Per Month</u>	
5/8 inch	1.00	\$39.75	
3/4 inch	1.50	\$59.63	
1 inch	2.50	\$99.38	
1-1/2 inch	5.00	\$198.75	
2 inch	8.00	\$318.00	
3 inch	37.00	\$1,470.77	
Idyllwild Arts Academy:	176.00	\$6,996.10	
Fire Service Charges:			
2"	0.22	\$8.73	
3"	0.41	\$16.35	
4"	0.76	\$30.39	
Projected Service Charge Revenue			\$1,016,740
Water Quantity Rate Calculation (42% revenue recovery)			FY 2022/23
Quantity Rates			\$729,350
Total Base Costs			\$182,338
Projected Use (ccf)			10,746,184
Quantity Rate, All Use			\$0.0170
Total Peak Costs			\$547,013
Projected Peak Use (ccf)			1,741,939
Quantity Rate, Peak Units			\$0.3140
Uniform Rate			\$0.06787
	<u>Peak Use In Tier</u>	<u>Peak Cost In Tier</u>	
Tier 1 Cost	450,302	\$141,406	
Tier 2 Cost	1,291,637	\$405,607	
	1,741,939	\$547,013	
	<u>Use In Tier</u>	<u>Proposed Rate</u>	
Tier 1 Rate	4,402,133	\$0.0491	
Tier 2 Rate	6,344,051	\$0.0809	
	10,746,184		

*Minimum meter equivalents based on the greater of AWWA meter equivalents or the ratio of the usage of meter size compared to the 5/8" meter class divided by 1.55.

Table 6B
Idyllwild Water District
Water Rate Calculation - 65% Fixed Revenue

Water Service Charge Calculation (65% revenue recovery)			FY 2022/23
Fixed Rate Revenue Requirement			\$1,139,881
Meter Equivalent Units (5/8 inch)			2,132
\$/Meter Equivalent (Annual)			\$535
Projected Monthly Service Charges			
	<u>Proposed Meter Equivalents*</u>	<u>Rate Per Month</u>	
5/8 inch	1.00	\$44.56	
3/4 inch	1.50	\$66.85	
1 inch	2.50	\$111.41	
1-1/2 inch	5.00	\$222.82	
2 inch	8.00	\$356.52	
3 inch	37.00	\$1,648.90	
Idyllwild Arts Academy:	176.00	\$7,843.42	
Fire Service Charges:			
2"	0.20	\$8.73	
3"	0.37	\$16.35	
4"	0.68	\$30.39	
Projected Service Charge Revenue			\$1,139,881
Water Quantity Rate Calculation (35% revenue recovery)			FY 2022/23
Quantity Rates			\$606,209
Total Base Costs			\$66,630
Projected Use (ccf)			10,746,184
Quantity Rate, All Use			\$0.0062
Total Peak Costs			\$539,579
Projected Peak Use (ccf)			1,741,939
Quantity Rate, Peak Units			\$0.3098
Uniform Rate			\$0.05641
	<u>Peak Use In Tier</u>	<u>Peak Cost In Tier</u>	
Tier 1 Cost	450,302	\$139,485	
Tier 2 Cost	<u>1,291,637</u>	<u>\$400,095</u>	
	1,741,939	\$539,579	
	<u>Use In Tier</u>	<u>Proposed Rate</u>	
Tier 1 Rate	4,402,133	\$0.0379	
Tier 2 Rate	<u>6,344,051</u>	<u>\$0.0693</u>	
	10,746,184		

*Minimum meter equivalents based on the greater of AWWA meter equivalents or the ratio of the usage of meter size compared to the 5/8" meter class divided by 1.55.

Table 7A

Idyllwild Water District

Current & Projected Water Rates (All Customer Two Tier Rate - 58% Fixed - 8% Increases)

	Rate Code	Current	2022-23 Recalculated	2023-24 8.00%	2024-25 8.00%	2025-26 8.00%	2026-27 8.00%	2027-28 8.00%
Overall Rate Increase %								
Monthly Fixed Service Charges:								
<i>SFR:</i>								
5/8"	R1	\$ 40.59	\$ 39.75	\$ 42.93	\$ 46.37	\$ 50.07	\$ 54.08	\$ 58.41
3/4"	R2	\$ 59.73	\$ 59.63	\$ 64.40	\$ 69.55	\$ 75.11	\$ 81.12	\$ 87.61
1"	R3	\$ 98.01	\$ 99.38	\$ 107.33	\$ 115.91	\$ 125.19	\$ 135.20	\$ 146.02
1.5"	R4							
<i>All Other Customers:</i>								
5/8"	R1 -C	\$ 40.59	\$ 39.75	\$ 42.93	\$ 46.37	\$ 50.07	\$ 54.08	\$ 58.41
3/4"	R2 -C	\$ 59.73	\$ 59.63	\$ 64.40	\$ 69.55	\$ 75.11	\$ 81.12	\$ 87.61
1"	R3 -C	\$ 98.01	\$ 99.38	\$ 107.33	\$ 115.91	\$ 125.19	\$ 135.20	\$ 146.02
1.5"	R4 -C	\$ 193.72	\$ 198.75	\$ 214.65	\$ 231.83	\$ 250.37	\$ 270.40	\$ 292.03
2"	R5 -C	\$ 308.57	\$ 318.00	\$ 343.44	\$ 370.92	\$ 400.59	\$ 432.64	\$ 467.25
3"	R6 -C	\$ 614.84	\$ 1,470.77	\$ 1,588.43	\$ 1,715.51	\$ 1,852.75	\$ 2,000.97	\$ 2,161.04
<i>Idyllwild Arts Academy:</i>								
3"	IA-C	\$ 6,939.33	\$ 6,996.10	\$ 7,555.79	\$ 8,160.25	\$ 8,813.07	\$ 9,518.12	\$ 10,279.56
<i>Fire Service Charges:</i>								
2"		\$ 8.73	\$ 8.73	\$ 9.43	\$ 10.18	\$ 11.00	\$ 11.88	\$ 12.83
3"		\$ 16.35	\$ 16.35	\$ 17.66	\$ 19.07	\$ 20.60	\$ 22.24	\$ 24.02
4"		\$ 30.39	\$ 30.39	\$ 32.82	\$ 35.45	\$ 38.28	\$ 41.35	\$ 44.65
Commodity Charges:								
<i>Commercial:</i>		\$ 0.0735						
<i>SFR:</i>								
Tier 1, 450 cf		\$ 0.0234						
Tier 2, 900 cf		\$ 0.1218						
Tier 3, 900+ cf		\$ 0.1475						
All Users, Per cf								
Tier 1, 400 cf		\$	0.0491	\$ 0.053	\$ 0.057	\$ 0.062	\$ 0.067	\$ 0.072
Tier 2 >400 cf		\$	0.0809	\$ 0.087	\$ 0.094	\$ 0.102	\$ 0.110	\$ 0.119
<hr/>								
Residential Bill 4 CCF		\$ 49.95	\$ 59.39	\$ 64.14	\$ 69.27	\$ 74.81	\$ 80.79	\$ 87.26
<i>\$/Month Increase</i>				\$ 14.19	\$ 5.13	\$ 5.54	\$ 5.98	\$ 6.46
<i>% Increase</i>				28%	8%	8%	8%	8%
Residential Bill 9 CCF		\$ 105.93	\$ 99.84	\$ 107.82	\$ 116.45	\$ 125.77	\$ 135.83	\$ 146.69
<i>\$/Month Increase</i>				\$ 1.89	\$ 16.61	\$ 17.94	\$ 19.38	\$ 20.93
<i>% Increase</i>				2%	8%	8%	8%	8%

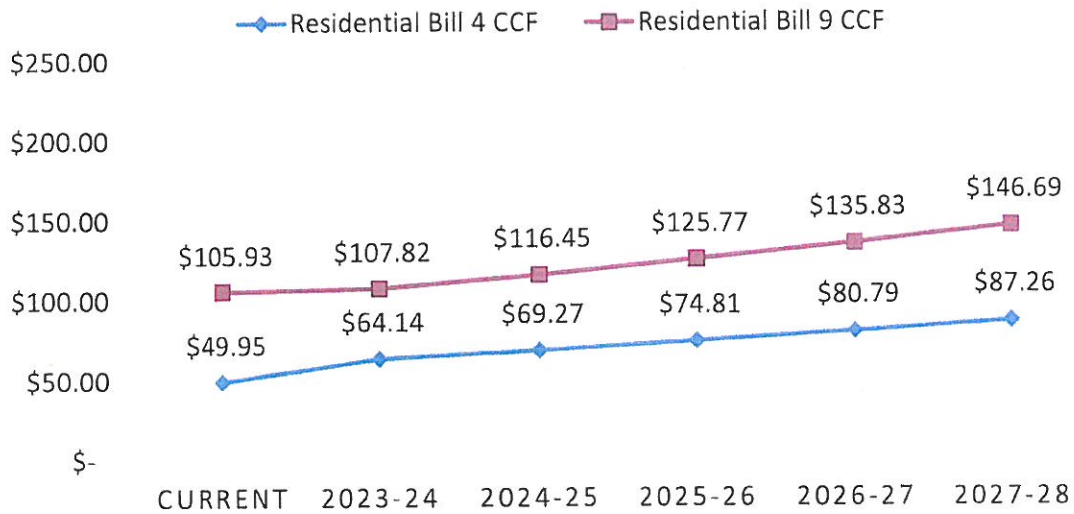
Table 7B

Idyllwild Water District

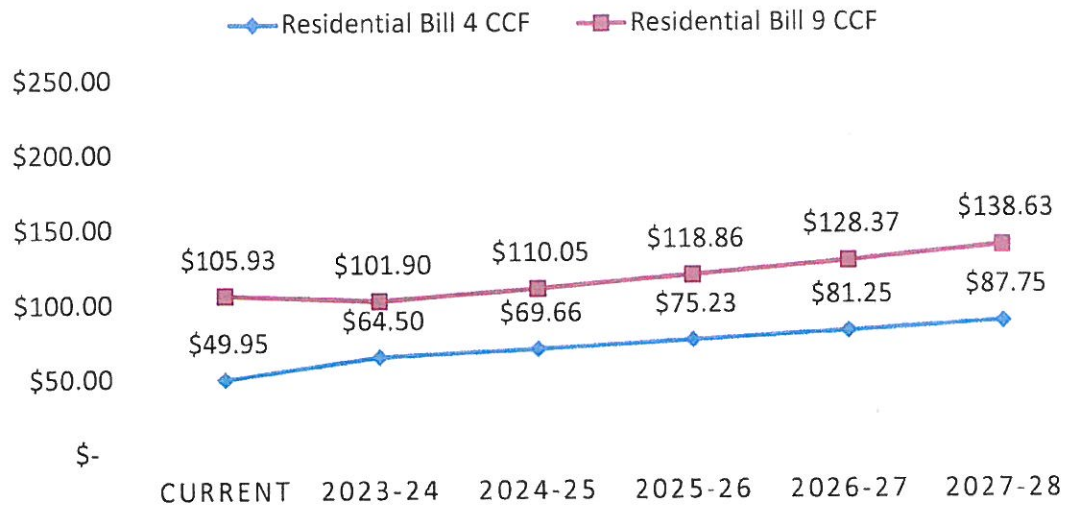
Current & Projected Water Rates (All Customer Two Tier Rate - 65% Fixed - 8% Increases)

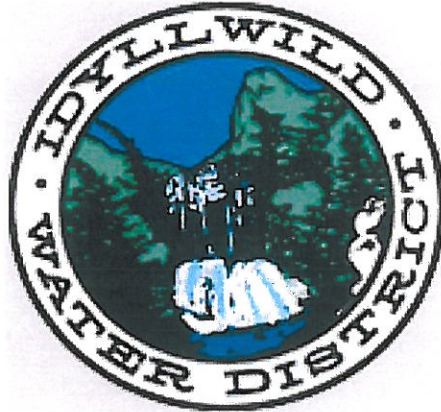
	Rate Code	Current	2022-23 Recalculated	2023-24 8.00%	2024-25 8.00%	2025-26 8.00%	2026-27 8.00%	2027-28 8.00%
Overall Rate Increase %								
Monthly Fixed Service Charges:								
SFR:								
5/8"	R1	\$ 40.59	\$ 44.56	\$ 48.13	\$ 51.98	\$ 56.14	\$ 60.63	\$ 65.48
3/4"	R2	\$ 59.73	\$ 66.85	\$ 72.20	\$ 77.97	\$ 84.21	\$ 90.95	\$ 98.22
1"	R3	\$ 98.01	\$ 111.41	\$ 120.33	\$ 129.95	\$ 140.35	\$ 151.58	\$ 163.70
1.5"	R4							
All Other Customers:								
5/8"	R1 -C	\$ 40.59	\$ 44.56	\$ 48.13	\$ 51.98	\$ 56.14	\$ 60.63	\$ 65.48
3/4"	R2 -C	\$ 59.73	\$ 66.85	\$ 72.20	\$ 77.97	\$ 84.21	\$ 90.95	\$ 98.22
1"	R3 -C	\$ 98.01	\$ 111.41	\$ 120.33	\$ 129.95	\$ 140.35	\$ 151.58	\$ 163.70
1.5"	R4 -C	\$ 193.72	\$ 222.82	\$ 240.65	\$ 259.90	\$ 280.69	\$ 303.15	\$ 327.40
2"	R5 -C	\$ 308.57	\$ 356.52	\$ 385.04	\$ 415.84	\$ 449.11	\$ 485.04	\$ 523.84
3"	R6 -C	\$ 614.84	\$ 1,648.90	\$ 1,780.81	\$ 1,923.28	\$ 2,077.14	\$ 2,243.31	\$ 2,422.78
Idyllwild Arts Academy:								
3"	IA-C	\$ 6,939.33	\$ 7,843.42	\$ 8,470.90	\$ 9,148.57	\$ 9,880.45	\$ 10,670.89	\$ 11,524.56
Fire Service Charges:								
2"		\$ 8.73	\$ 8.73	\$ 9.43	\$ 10.18	\$ 11.00	\$ 11.88	\$ 12.83
3"		\$ 16.35	\$ 16.35	\$ 17.66	\$ 19.07	\$ 20.60	\$ 22.24	\$ 24.02
4"		\$ 30.39	\$ 30.39	\$ 32.82	\$ 35.45	\$ 38.28	\$ 41.35	\$ 44.65
Commodity Charges:								
Commercial:		\$ 0.0735						
SFR:								
Tier 1, 450 cf		\$ 0.0234						
Tier 2, 900 cf		\$ 0.1218						
Tier 3, 900+ cf		\$ 0.1475						
All Users, Per cf								
Tier 1, 400 cf		\$ 0.0379	\$ 0.041	\$ 0.044	\$ 0.048	\$ 0.052	\$ 0.056	
Tier 2 >400 cf		\$ 0.0693	\$ 0.075	\$ 0.081	\$ 0.087	\$ 0.094	\$ 0.102	
Residential Bill 4 CCF								
		\$ 49.95	\$ 59.72	\$ 64.50	\$ 69.66	\$ 75.23	\$ 81.25	\$ 87.75
\$/Month Increase			\$ 14.55	\$ 5.16	\$ 5.57	\$ 6.02	\$ 6.50	
% Increase			29%	8%	8%	8%	8%	
Residential Bill 9 CCF								
		\$ 105.93	\$ 94.35	\$ 101.90	\$ 110.05	\$ 118.86	\$ 128.37	\$ 138.63
\$/Month Increase			\$ (4.03)	\$ 15.70	\$ 16.96	\$ 18.31	\$ 19.78	
% Increase			-4%	8%	8%	8%	8%	

ALL CUSTOMER TWO TIER RATE - 58% FIXED - 8% INCREASES



ALL CUSTOMER TWO TIER RATE - 65% FIXED - 8% INCREASES





Wastewater Enterprise

DRAFT March 2023



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS

Single Family Residence Monthly Sewer Rates November, 2022

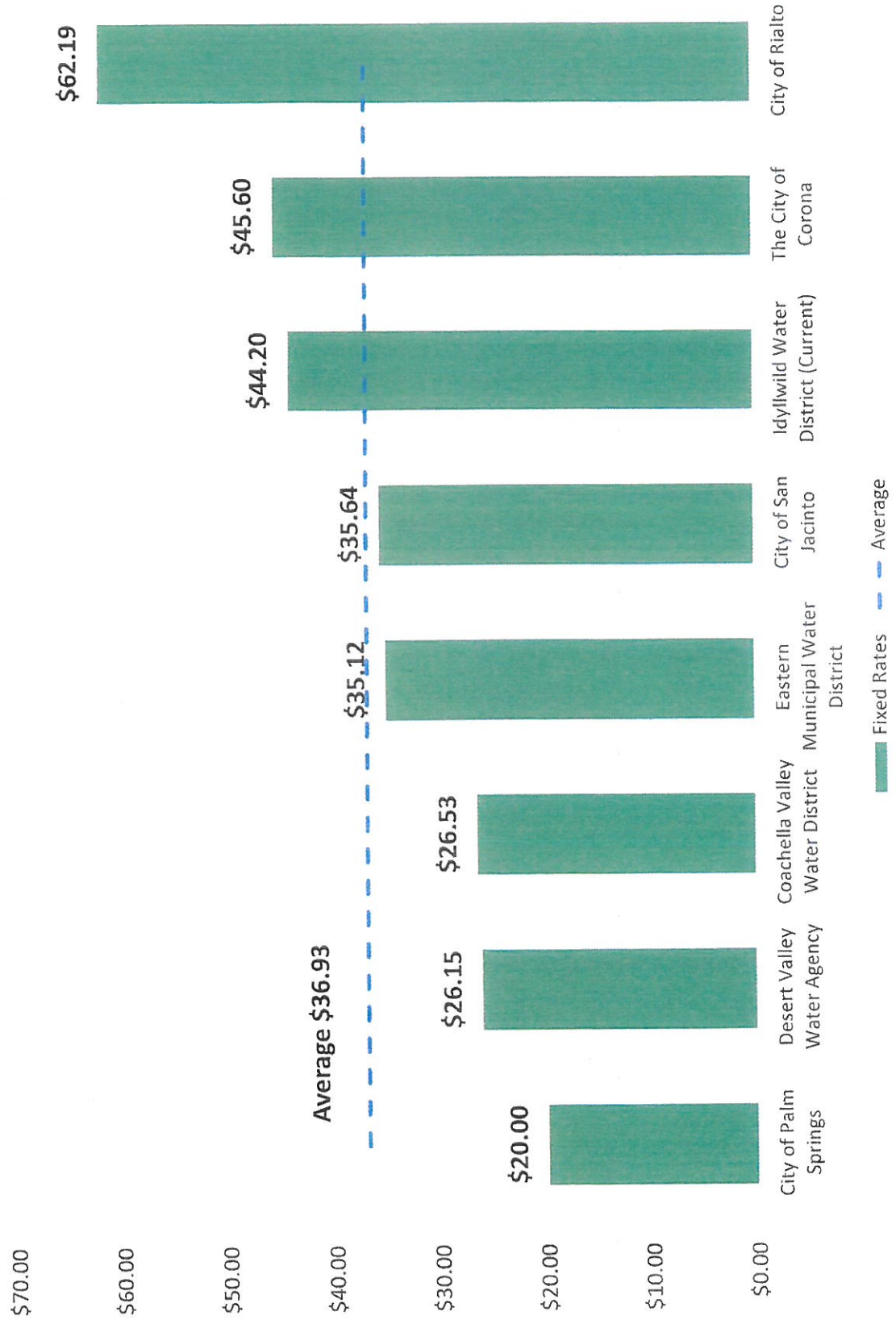


Table 1
 Idyllwild Water District
 Historical and Current Sewer Rates

Sewer Rate	FY 2020/21	FY 2021/22	FY 2022/23
Monthly Fixed EDU Charge	\$42.05	\$43.10	\$44.20

Table 2
Idyllwild Water District
Cash Fund Balance
Sewer

Year End Balance	FY 2021-22
Cash and investments	\$3,089,176
Certificates of deposit	\$161,026
Total	\$3,250,202

Table 3A

Idylwild Water District
Improvement District No 1 - Wastewater Financial Projections - Option 1 13% Increases

	Projections												
	Actual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	
Beginning Balance													
Rate Adjustments													
Rate Effective July 1st	\$43.10	\$44.20	\$49.95	\$56.44	\$63.78	\$72.07	\$81.44	\$87.95	\$94.99	\$102.59	\$110.79	\$119.66	
			13.0%	13.0%	13.0%	13.0%	13.0%	8.0%	8.0%	8.0%	8.0%	8.0%	
SEWER - OPERATING REVENUES													
1. Commercial Fees	\$480,345	\$506,378	\$572,207	\$646,594	\$730,652	\$825,636	\$932,969	\$1,007,606	\$1,088,215	\$1,175,272	\$1,269,294	\$1,370,838	
2. Residential Fees	223,015	245,045	278,699	316,961	360,462	409,917	466,138	506,595	550,542	598,278	650,129	706,447	
SUBTOTAL	\$703,361	\$751,423	\$850,906	\$963,556	\$1,091,114	\$1,235,553	\$1,399,107	\$1,514,201	\$1,638,757	\$1,773,551	\$1,919,423	\$2,077,285	
SEWER - NON-OPERATING REVENUES													
3. Administrative Fees	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	
4. Other Income	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172	
SUBTOTAL	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	
Total Revenue	\$849,683	\$897,745	\$997,228	\$1,109,878	\$1,237,436	\$1,381,875	\$1,545,429	\$1,660,523	\$1,785,079	\$1,919,873	\$2,065,745	\$2,223,607	
9.5% Cost Escalation per Year													
6400 - Sewer Operating Expenses													
General & Administrative	\$189,709	\$201,843	\$221,018	\$242,015	\$265,006	\$290,182	\$317,749	\$347,935	\$380,989	\$417,183	\$456,815	\$500,213	
Sewer Operating Expenses	64,941	94,423	103,383	113,215	123,971	135,748	148,644	162,765	178,228	195,159	213,699	234,001	
Collections	12,578	8,903	9,748	10,674	11,688	12,799	14,015	15,346	16,804	18,400	20,149	22,063	
Sewer Treatment	132,575	186,637	204,368	223,783	245,042	268,321	293,812	321,724	352,287	385,755	422,401	462,530	
Solid Waste Disposal	13,125	12,020	13,162	14,412	15,781	17,281	18,922	20,720	22,688	24,844	27,204	29,788	
Other - Water Related	6,916	1,463	1,602	1,754	1,921	2,104	2,303	2,522	2,762	3,024	3,312	3,626	
New Staff	0	0	80,000	87,600	95,922	105,035	115,013	125,939	137,903	151,004	165,350	181,058	
Sewage Disposal	30,110	27,833	30,477	33,373	36,543	40,015	43,816	47,979	52,537	57,528	62,993	68,977	
Total Operating Expenses	\$449,954	\$533,122	\$663,768	\$726,826	\$795,875	\$871,483	\$954,274	\$1,044,930	\$1,144,198	\$1,252,897	\$1,371,922	\$1,502,255	
Net Revenue Before Capital(Loss)	\$399,729	\$364,623	\$333,460	\$383,051	\$441,561	\$510,392	\$591,155	\$615,593	\$640,881	\$666,975	\$693,823	\$721,352	
Debt Service Coverage (Min 1 2x Coverage)	N/A	N/A	N/A	1.53	1.77	2.04	2.36	2.46	2.56	2.67	2.78	2.89	
5% Cost Escalation per Year													
CAPITAL													
Estimated Debt Service (WWTP Project)*	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	
Capital Improvement Program	0	0	75,000	1,476,750	82,688	86,822	91,163	95,721	100,507	105,533	110,809	116,350	
SUBTOTAL	\$0	\$0	\$75,000	\$1,728,750	\$332,688	\$336,822	\$341,163	\$345,721	\$350,507	\$355,533	\$360,809	\$366,350	
Total Exp & CIP	\$449,954	\$533,122	\$738,768	\$2,455,576	\$1,128,562	\$1,208,305	\$1,295,437	\$1,390,651	\$1,494,705	\$1,608,430	\$1,732,731	\$1,868,605	
Net Revenue(Loss)	\$399,729	\$364,623	\$258,460	(\$1,345,699)	\$108,873	\$173,570	\$249,992	\$269,872	\$290,373	\$311,443	\$333,014	\$355,002	
Ending Balance	\$3,250,202	\$3,614,825	\$3,873,285	\$2,527,586	\$2,636,459	\$2,810,029	\$3,060,021	\$3,329,893	\$3,620,267	\$3,931,710	\$4,264,723	\$4,619,725	
Rec Minimum Reserve Target 180 Days	2,637	2,475	2,130	1,269	1,209	1,177	1,170	1,163	1,155	1,145	1,135	1,122	
*Estimated loan debt service from District staff													

Table 3B
Idyllwild Water District
Improvement District No. 1 - Wastewater Financial Projections - Option 2 15% Increases

	Actual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Beginning Balance		\$3,250,202	\$3,614,825	\$3,888,345	\$2,577,056	\$2,744,896	\$3,008,289	\$3,386,556	\$3,749,339	\$4,091,952	\$4,409,095	\$4,694,789
Rate Adjustments												
Rate, Effective July 1st	\$43.10	\$44.20	\$50.83	\$56.45	\$67.22	\$77.31	\$88.90	\$93.35	\$99.01	\$102.92	\$108.06	\$113.46
			15.0%	15.0%	15.0%	15.0%	15.0%	5.0%	5.0%	5.0%	5.0%	5.0%
SEWER - OPERATING REVENUES												
1. Commercial Fees	\$480,345	\$506,378	\$582,335	\$669,685	\$770,138	\$885,699	\$1,018,607	\$1,089,433	\$1,122,904	\$1,179,050	\$1,238,002	\$1,299,902
2. Residential Fees	223,015	245,045	283,631	328,280	379,943	439,717	508,875	537,679	568,092	600,201	634,101	669,891
SUBTOTAL	\$703,361	\$751,423	\$865,966	\$997,966	\$1,150,080	\$1,325,376	\$1,527,382	\$1,607,112	\$1,690,996	\$1,779,251	\$1,872,104	\$1,969,793
SEWER - NON-OPERATING REVENUES												
3. Administrative Fees	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150
4. Other Income	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172
SUBTOTAL	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322
Total Revenue	\$849,683	\$897,745	\$1,012,288	\$1,144,288	\$1,296,402	\$1,471,698	\$1,673,704	\$1,753,434	\$1,837,318	\$1,925,573	\$2,018,426	\$2,116,115
9.5% Cost Escalation per Year												
6400 - Sewer Operating Expenses												
General & Administrative	\$189,709	\$201,843	\$221,018	\$242,015	\$265,006	\$290,182	\$317,749	\$347,935	\$380,989	\$417,183	\$456,815	\$500,213
Sewer Operating Expenses	64,941	94,423	103,393	113,215	123,971	135,748	148,644	162,765	178,228	195,159	213,699	234,001
Collections	12,578	8,903	9,748	10,674	11,688	12,799	14,015	15,346	16,804	18,400	20,149	22,063
Sewer Treatment	132,575	186,637	204,368	223,783	245,042	268,321	293,812	321,724	352,287	385,755	422,401	462,530
Solid Waste Disposal	13,125	12,020	13,162	14,412	15,781	17,281	18,922	20,720	22,688	24,844	27,204	29,788
Other - Water Related	6,916	1,463	1,602	1,754	1,921	2,104	2,303	2,522	2,762	3,024	3,312	3,626
New Staff	0	0	80,000	87,600	95,922	105,035	115,013	125,939	137,903	151,004	165,350	181,058
Sewage Disposal	30,110	27,833	30,477	33,373	36,543	40,015	43,816	47,978	52,537	57,528	62,993	68,977
Total Operating Expenses	\$449,954	\$533,122	\$663,768	\$726,826	\$795,875	\$871,483	\$954,274	\$1,044,930	\$1,144,198	\$1,252,897	\$1,371,922	\$1,502,255
Net Revenue Before Capital(Loss)	\$399,729	\$364,623	\$348,520	\$417,461	\$500,528	\$600,215	\$719,430	\$708,504	\$693,120	\$672,676	\$646,503	\$613,861
Debt Service Coverage (Min 1.2x Coverage)	N/A	N/A	N/A	1.67	2.00	2.40	2.88	2.83	2.77	2.69	2.59	2.46
5% Cost Escalation per Year												
CAPITAL												
Estimated Debt Service (WWTP Project)*	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Capital Improvement Program	0	0	75,000	1,478,750	82,688	86,822	91,163	95,721	100,507	105,533	110,809	116,350
SUBTOTAL	\$0	\$0	\$75,000	\$1,728,750	\$332,688	\$336,822	\$341,163	\$345,721	\$350,507	\$355,533	\$360,809	\$366,350
Total Exp & CIP	\$449,954	\$533,122	\$738,768	\$2,455,576	\$1,128,562	\$1,208,305	\$1,295,437	\$1,390,651	\$1,494,705	\$1,608,430	\$1,732,731	\$1,868,605
Net Revenue(Loss)	\$399,729	\$364,623	\$273,520	(\$1,311,289)	\$167,840	\$263,393	\$378,287	\$362,783	\$342,613	\$317,143	\$285,694	\$247,511
Ending Balance	\$3,250,202	\$3,614,825	\$3,888,345	\$2,577,056	\$2,744,896	\$3,008,289	\$3,386,556	\$3,749,339	\$4,091,952	\$4,409,095	\$4,694,789	\$4,942,300
Rec. Minimum Reserve Target 180 Days	2,637	2,475	2,138	1,294	1,259	1,260	1,295	1,310	1,305	1,284	1,249	1,201
*Estimated loan debt service from District staff												

Table 3C

Idyllwild Water District
Improvement District No. 1 - Wastewater Financial Projections - Option 3 10% Increases & \$2 MM Grant

	Actual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Beginning Balance		\$3,250,202	\$3,614,825	\$3,850,694	\$2,537,846	\$2,645,436	\$2,776,264	\$2,933,470	\$3,096,068	\$3,263,489	\$3,435,011	\$3,609,741
Rate Adjustments												
Rate, Effective July 1st	\$43.10	\$44.20	\$48.62	\$53.48	\$58.83	\$64.71	\$71.18	\$78.88	\$83.03	\$89.67	\$96.85	\$104.59
SEWER - OPERATING REVENUES												
1. Commercial Fees	\$480,345	\$506,378	\$557,016	\$612,718	\$673,989	\$741,388	\$815,527	\$890,769	\$951,231	\$1,027,329	\$1,109,516	\$1,198,277
2. Residential Fees	223,015	245,045	271,300	300,355	332,508	368,089	407,460	442,825	481,240	522,967	568,291	617,520
SUBTOTAL	\$703,361	\$751,423	\$828,316	\$913,073	\$1,006,498	\$1,109,477	\$1,222,987	\$1,323,594	\$1,432,471	\$1,550,297	\$1,677,807	\$1,815,797
SEWER - NON-OPERATING REVENUES												
3. Administrative Fees	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150
4. Other Income	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172
SUBTOTAL	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322
Total Revenue	\$849,683	\$897,745	\$974,638	\$1,059,394	\$1,152,820	\$1,255,799	\$1,369,309	\$1,469,916	\$1,578,793	\$1,696,619	\$1,824,129	\$1,962,119
6400 - Sewer Operating Expenses												
General & Administrative	\$189,709	\$201,843	\$221,018	\$242,015	\$265,006	\$290,182	\$317,749	\$347,935	\$380,989	\$417,183	\$456,815	\$500,213
Sewer Operating Expenses	64,941	94,423	103,393	113,215	123,971	135,748	148,644	162,765	178,228	195,159	213,699	234,001
Collections	12,578	8,903	9,748	10,674	11,688	12,799	14,015	15,346	16,804	18,400	20,149	22,053
Sewer Treatment	132,575	186,637	204,368	223,783	245,042	268,321	293,812	321,724	352,287	385,755	422,401	462,530
Solid Waste Disposal	13,125	12,020	13,162	14,412	15,781	17,281	18,922	20,720	22,668	24,844	27,204	29,788
Other - Water Related	6,916	1,463	1,802	1,754	1,921	2,104	2,303	2,522	2,762	3,024	3,312	3,626
New Staff	0	0	80,000	87,600	95,922	105,035	115,013	125,939	137,903	151,004	165,350	181,058
Sewage Disposal	30,110	27,833	30,477	33,373	36,543	40,015	43,816	47,979	52,537	57,528	62,993	68,977
Total Operating Expenses	\$449,954	\$533,122	\$663,768	\$726,826	\$795,875	\$871,483	\$954,274	\$1,044,930	\$1,144,198	\$1,252,897	\$1,371,922	\$1,502,255
Net Revenue Before Capital(Loss)	\$399,729	\$364,623	\$310,869	\$332,568	\$356,945	\$384,316	\$415,036	\$424,986	\$434,594	\$443,721	\$452,206	\$459,864
Debt Service Coverage (Min 1.2x Coverage)	N/A	N/A	N/A	2.00	2.14	2.31	2.49	2.55	2.61	2.66	2.71	2.76
CAPITAL												
Estimated Debt Service (WWTP Project)*	\$0	\$0	\$0	\$166,667	\$166,667	\$166,667	\$166,667	\$166,667	\$166,667	\$166,667	\$166,667	\$166,667
Capital Improvement Program	0	0	75,000	1,478,750	82,688	86,822	91,163	95,721	100,507	105,533	110,809	116,350
SUBTOTAL	\$0	\$0	\$75,000	\$1,645,417	\$249,354	\$253,489	\$257,830	\$262,388	\$267,174	\$272,199	\$277,476	\$283,016
Total Exp & CIP	\$449,954	\$533,122	\$738,768	\$2,372,243	\$1,045,229	\$1,124,972	\$1,212,104	\$1,307,318	\$1,411,372	\$1,525,096	\$1,649,398	\$1,785,271
Net Revenue(Loss)	\$399,729	\$364,623	\$235,869	(\$1,312,849)	\$107,591	\$130,828	\$157,206	\$162,598	\$167,421	\$171,522	\$174,731	\$176,847
Ending Balance	\$3,250,202	\$3,614,825	\$3,850,694	\$2,537,846	\$2,645,436	\$2,776,264	\$2,933,470	\$3,096,068	\$3,263,489	\$3,435,011	\$3,609,741	\$3,786,589
Rec Minimum Reserve Target 180 Days	2,637	2,475	2,117	1,274	1,213	1,163	1,122	1,081	1,041	1,001	960	920
*Estimated loan debt service from District staff												

Table 4D
Idylwild Water District
Improvement District No. 1 - Wastewater Financial Projections - Option 4 8% Increases & \$4 MM Grant

	Actual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Beginning Balance		\$3,250,202	\$3,614,825	\$3,835,634	\$2,573,218	\$2,710,234	\$2,845,880	\$2,979,208	\$3,109,110	\$3,234,290	\$3,353,242	\$3,464,224
Rate Adjustments												
Rate, Effective July 1st	\$43.10	\$44.20	\$47.74	\$51.55	\$55.68	\$60.13	\$64.94	\$70.14	\$75.75	\$81.81	\$88.36	\$95.42
				8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
SEWER - OPERATING REVENUES	Actual	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
1. Commercial Fees	\$480,345	\$506,378	\$546,888	\$590,840	\$637,891	\$688,922	\$744,036	\$803,559	\$867,843	\$937,271	\$1,012,252	\$1,093,233
2. Residential Fees	223,015	245,045	265,367	289,532	314,699	342,040	371,741	404,006	439,053	477,122	518,473	563,386
SUBTOTAL	\$703,361	\$751,423	\$813,255	\$880,172	\$952,590	\$1,030,962	\$1,115,777	\$1,207,564	\$1,306,896	\$1,414,393	\$1,530,725	\$1,656,619
SEWER - NON-OPERATING REVENUES												
3. Administrative Fees	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150
4. Other Income	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172	146,172
SUBTOTAL	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322	\$146,322
Total Revenue	\$849,683	\$897,745	\$959,577	\$1,026,494	\$1,098,912	\$1,177,284	\$1,262,099	\$1,353,886	\$1,453,218	\$1,560,715	\$1,677,047	\$1,802,941
5.00 - Sewer Operating Expenses												
General & Administrative	\$189,709	\$201,843	\$221,018	\$242,015	\$265,006	\$290,182	\$317,749	\$347,935	\$380,989	\$417,183	\$456,815	\$500,213
Sewer Operating Expenses	64,941	94,423	103,393	113,215	123,971	135,748	148,644	162,765	178,228	195,159	213,699	234,001
Collections	12,578	8,903	9,748	10,874	11,688	12,799	14,015	15,346	16,804	18,400	20,149	22,063
Sewer Treatment	132,575	186,637	204,368	223,783	245,042	268,321	293,812	321,724	352,287	385,755	422,401	462,530
Solid Waste Disposal	13,125	12,020	13,162	14,412	15,781	17,281	18,922	20,720	22,688	24,844	27,204	29,788
Other - Water Related	6,916	1,463	1,602	1,754	1,921	2,104	2,303	2,522	2,762	3,024	3,312	3,626
New Staff	0	0	80,000	87,600	95,922	105,035	115,013	125,939	137,903	151,004	165,350	181,058
Sewage Disposal	30,110	27,833	30,477	33,373	36,543	40,015	43,816	47,979	52,537	57,528	62,993	68,977
Total Operating Expenses	\$449,954	\$533,122	\$663,768	\$726,826	\$795,875	\$871,483	\$954,274	\$1,044,930	\$1,144,198	\$1,252,897	\$1,371,922	\$1,502,255
Net Revenue Before Capital(Loss)	\$399,729	\$364,623	\$296,809	\$299,667	\$303,037	\$305,801	\$307,825	\$308,956	\$309,020	\$307,818	\$305,125	\$300,686
Debt Service Coverage (Min 1.2x Coverage)	N/A	N/A	N/A	3.60	3.64	3.67	3.69	3.71	3.71	3.69	3.66	3.61
CAPITAL												
Estimated Debt Service (VWTP Project)*	\$0	\$0	\$0	\$83,333	\$83,333	\$83,333	\$83,333	\$83,333	\$83,333	\$83,333	\$83,333	\$83,333
Capital Improvement Program	0	0	75,000	1,478,750	82,688	86,822	91,163	95,721	100,507	105,533	110,809	116,350
SUBTOTAL	\$0	\$0	\$75,000	\$1,562,083	\$166,021	\$170,155	\$174,496	\$179,054	\$183,841	\$188,866	\$194,142	\$199,683
Total Exp & CIP	\$449,954	\$533,122	\$738,768	\$2,288,910	\$961,896	\$1,041,638	\$1,128,770	\$1,223,984	\$1,328,039	\$1,441,763	\$1,566,065	\$1,701,938
Net Revenue(Loss)	\$399,729	\$364,623	\$220,809	(\$1,262,416)	\$137,016	\$135,646	\$133,329	\$129,902	\$125,179	\$118,952	\$110,983	\$101,003
Ending Balance	\$3,250,202	\$3,614,825	\$3,835,634	\$2,573,218	\$2,710,234	\$2,845,880	\$2,979,208	\$3,109,110	\$3,234,290	\$3,353,242	\$3,464,224	\$3,565,227
Rec Minimum Reserve Target 180 Days	2,637	2,475	2,109	1,292	1,243	1,192	1,140	1,086	1,032	977	922	866
*Estimated loan debt service from District staff												

Table 5
Idyllwild Water District
Current & Projected Sewer Rates

Overall Rate Increase %		13.0%	13.0%	13.0%	13.0%	13.0%
Option 1 - No Grant	Current	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
Monthly Fixed EDU Charge	\$44.20	\$49.95	\$56.44	\$63.78	\$72.07	\$81.44
\$/Month Increase		\$5.75	\$6.49	\$7.34	\$8.29	\$9.37
Overall Rate Increase %		15.0%	15.0%	15.0%	15.0%	15.0%
Option 2 - No Grant	Current	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
Monthly Fixed EDU Charge	\$44.20	\$50.83	\$58.45	\$67.22	\$77.31	\$88.90
\$/Month Increase		\$6.63	\$7.62	\$8.77	\$10.08	\$11.60
Overall Rate Increase %		10.0%	10.0%	10.0%	10.0%	10.0%
Option 3 - \$2MM Grant	Current	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
Monthly Fixed EDU Charge	\$44.20	\$48.62	\$53.48	\$58.83	\$64.71	\$71.18
\$/Month Increase		\$4.42	\$4.86	\$5.35	\$5.88	\$6.47
Overall Rate Increase %		8.0%	8.0%	8.0%	8.0%	8.0%
Option 4 - \$4MM Grant	Current	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
Monthly Fixed EDU Charge	\$44.20	\$47.74	\$51.55	\$55.68	\$60.13	\$64.94
\$/Month Increase		\$3.54	\$3.82	\$4.12	\$4.45	\$4.81

Sewer Rate Options

