

IDYLLWILD WATER DISTRICT

FISCAL YEAR 2022 / 2023

BUDGET



IDYLLWILD WATER DISTRICT

Board Members



Dr. Charles Schelly, President



Peter Szabadi, Vice President



Les Gin, Director



Steve Kunkle, Director



Steve Olson, Director



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 production and treatment of groundwater; sale and delivery of water to domestic and commercial accounts; and collection, treatment, and disposal of wastewater.

Idyllwild Water District (IWD), as of April 2022, provides water services to 1,645 customers and sewer services to 587 customers within a population of approximately 3,000 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 with a permit to manage 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. IWD provides water and sewer services to a combination of residential, commercial, and industrial customers. Treated well water from our 28 wells is distributed to customers living in the community of Idyllwild. For the first 5 years IWD's main responsibility was to provide water services and in 1966 constructed its wastewater plant and the sewer collection system. In later years, the district removed "County" 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 other water facilities at the Foster Lake area. Foster Lake can collect and store 40 acre feet (AF) 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 ground 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 AF of Lilly Creek water. Foster Lake dam is a manufactured (man-made) earth dam with a capacity to contain 18,000,000 gallons of water. Built in 1945, the dam has not had any problems related to earthquakes, fires, or floods.

IDYLLWILD WATER DISTRICT
Budget For Revenues & Expenses
Fiscal Year 2022 - 2023

Category	Operating Services		Total
	Water	Sewer	
Operating Revenue			
Water Base Rate Commercial	\$263,364		\$263,364
Water Base Rate Residential	\$756,672		\$756,672
Water Sales Commercial	\$340,000		\$340,000
Water Sales Residential	\$445,000		\$445,000
Sewer Base Fees Commercial		\$500,043	\$500,043
Sewer Base Fees Residential		\$242,789	\$242,789
Other Fees and Charges	\$9,750	\$360	\$10,110
Total Operating Revenue	\$1,814,786	\$743,192	\$2,557,978
Non-Operating Revenue			
Property Taxes Assessments	\$370,000	\$135,000	\$505,000
Standby Charges Assessments	\$20,000	\$4,200	\$24,200
Interest Income Earned	\$14,000	\$9,000	\$23,000
Other Non-Operating Revenue	\$2,000	\$0	\$2,000
Total Non-Operating Revenue	\$406,000	\$148,200	\$554,200
Total Revenues	\$2,220,786	\$891,392	\$3,112,178
Operating Expense			
Water Operations Expenses	\$1,742,905		\$1,742,905
Sewer Operations Expenses		\$479,681	\$479,681
Total Operating Expense	\$1,742,905	\$479,681	\$2,222,586
Non-Operating Expense			
Loan Interest Expense	\$0	\$0	\$0
Miscellaneous Expense	\$0	\$0	\$0
Total Non-Operating Expense	\$0	\$0	\$0
Other Commitments			
OPEB Obligation Expense	\$60,000	\$20,000	\$80,000
Total Other Commitments	\$60,000	\$20,000	\$80,000
Total Expenses	\$1,802,905	\$499,681	\$2,302,586
Net Operating Margin	\$417,881	\$391,711	\$809,592
Capital Commitments			
Capital Improvements And Equipment By IWD	\$1,260,000	\$257,000	\$1,517,000
Total Capital Commitments	\$1,260,000	\$257,000	\$1,517,000
Net Fund Contribution / Deficit*	-\$842,119	\$134,711	-\$707,408
Beginning Reserve Fund Balance			\$3,000,000
Projected Ending Reserve Fund Balance			\$2,292,592

*Note: Net Deficit will be cover from the Reserve

IDYLLWILD WATER DISTRICT
WATER FUND INCOME STATEMENT
YEAR ENDING JUNE 30, 2023

	2020/2021	2021/2022	2022/2023	FY 21/22 - 22/23
	Last Year	Current Year	Future Year	Percentage
	Actual	Projected	Budgeted	Change
Income				
4201 Water Base Rate - Commercial	213,900	237,696	263,364	10.80%
4202 Water Base Rate - Residential	624,912	689,508	756,672	9.74%
4203 Water Sales - Commercial	245,570	316,681	340,000	7.36%
4204 Water Sales - Residential	432,832	440,000	445,000	1.14%
4205 Water Sales - Construction	915	1,500	1,700	13.33%
4206 Water Sales - Other	151	2,555	3,000	17.42%
4208 Water Transfer Fees	-	1,000	1,200	20.00%
4209 Water Turn On/Off Fees	200	200	220	10.00%
4210 Water Will Serve Letter Fees	395	450	450	0.00%
4212 Water Installation Fees	5,517	1,800	2,000	11.11%
4213 Water Lien Fees	-	180	180	12.50%
4214 Water Other Fees & Charges	-	900	1,000	11.11%
Total Income	\$ 1,524,392	\$ 1,692,450	\$ 1,814,786	7.23%
5400 WATER OPERATING EXPENSES				
5025 Office Cleaning Services	2,400	3,600	3,800	-5.26%
5403 Engineering Services	7,065	6,500	6,900	-5.80%
5404 Legal Services	117,250	40,000	140,000	-71.43%
5405 State & County Water System Fees	36,370	44,267	47,000	-5.81%
5406 General Plant Expense	105,514	125,000	132,000	-5.30%
5407 Minor Equipment / Parts	320	380	400	-5.00%
5408 Vehicle Repairs & Maintenance	6,820	11,188	12,000	-6.77%
5410 Utilities - Electricity	67,484	78,000	81,000	-3.70%
5411 Utilities - Gas & Fuel	5,928	6,500	8,600	-24.42%
5412 Utilities - Propane	5,980	6,000	6,900	-13.04%
5414 Telephone & Internet	10,130	11,325	11,500	-1.52%
5415 Retirement and Life Insurance	57,800	59,620	63,000	-5.37%
5417 Water Computer Services	14,860	19,280	21,000	-8.19%
5418 Water Board Reimbursement	1,950	2,000	2,050	-2.44%
5419 Water Other Operating Expenses*	3,700	3,850	28,920	-86.69%
5420 Accounting & Auditing	9,650	14,620	16,700	-12.46%
5421 Postage & Postage Fees	9,870	11,250	12,350	-8.91%
5422 Office Supplies	25,808	19,650	21,340	-7.92%
5423 Traveling and Mileages	3,400	3,620	3,750	-3.47%
5425 Equipment Maintenance	3,520	3,680	4,000	-8.00%
5426 Medical Insurance	132,000	152,000	165,000	-7.88%
5427 Worker's Compensation Insurance	6,250	7,500	8,200	-8.54%
5428 Retiree Health Insurance	28,500	32,600	34,400	-5.23%
5429 Dues, Fees, Subscription	26,797	26,900	28,000	-3.93%
5430 Advertising & Publishing	9,135	12,200	13,300	-8.27%
5431 Leasing Equipment	250	350	375	-6.67%
5432 Utilities Trash Fee	2,240	2,600	2,800	-7.14%
5433 Bank Fee Charge	3,650	7,850	8,500	-7.65%
5435 Auto & General Insurance	35,000	36,000	38,000	-5.26%
5436 Payroll and Wages	685,000	670,000	745,000	-10.07%
5438 Laboratory Services	37,000	41,000	48,000	-14.58%
5440 Compensated Time	12,500	14,000	14,800	-5.41%
5441 Uniform Expenses	3,000	3,500	3,800	-7.89%
5442 Property Tax Expenses	520	600	620	-3.23%
5445 Water Security System (ADT)	2,600	2,850	3,100	-8.06%
5446 Training and Seminars	5,100	5,800	5,800	-3.45%
5600 Water Depreciation	249,704	253,000	257,000	-1.56%
Total Water Operating Expenses	\$ 1,735,065	\$ 1,738,880	\$ 1,999,905	-13.05%
Net Ordinary Income	\$ (210,673)	\$ (46,430)	\$ (185,119)	-74.92%
Other Income / Expense				
Other Income				
4901 Water Taxes & Assessments	320,000	350,000	370,000	5.41%
4903 Water Stand By Assessments	17,993	19,000	20,000	5.00%
4904 Water Interest Earned	21,000	12,000	14,000	14.29%
4919 Water Other Non-Operating Revenue	92,000	1,800	2,000	10.00%
Total Other Income	\$ 450,993	\$ 382,800	\$ 406,000	5.71%
Net Income	\$ 240,320	\$ 336,370	\$ 220,881	-52.29%

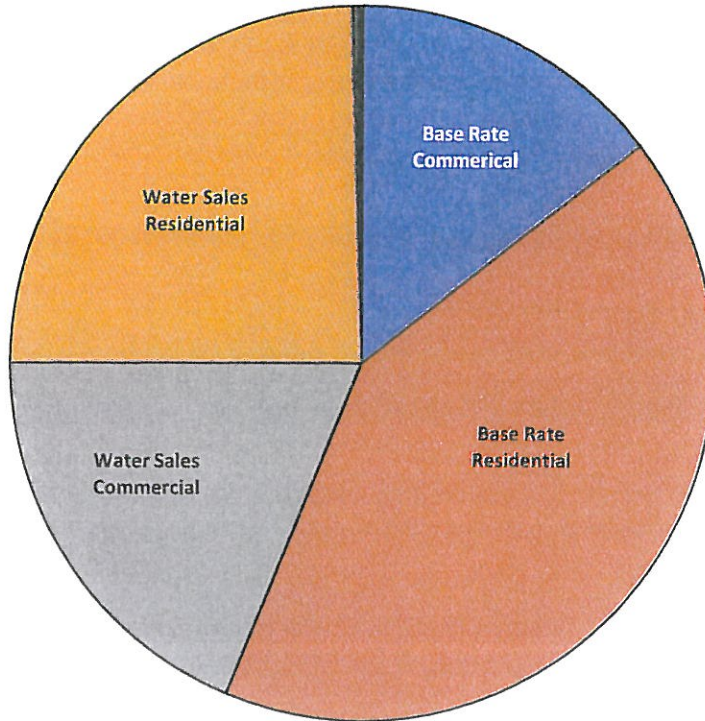
*Note: 5419 Water Other Operating Expenses includes Horizontal Wells and Road Repairs

**IDYLLWILD WATER DISTRICT
CAPITAL EXPENDITURES FOR WATER FUND
FOR BUDGET YEAR ENDING JUNE 30, 2023**

CAPITAL EXPENDITURE DESCRIPTION	CAPITAL EXPENDITURE FINANCE BY IWD
<u>SOURCE OF SUPPLY (G/L #1321):</u>	
1 - Strawberry Creek Pipeline Project - Diversion	\$300,000
TOTAL SOURCE OF SUPPLY	\$300,000
<u>STORAGE TANKS (G/L #1324):</u>	
2 - Recoating Foster Lake Tank (Tank #1)	\$200,000
TOTAL STORAGE TANKS	\$200,000
<u>TRANSMISSION AND DISTRIBUTION (G/L #1324):</u>	
3 - Aeration System	\$100,000
4 - Strawberry Creek Diversion Pipeline (Starting At Fern Valley 1A)	\$500,000
5 - Elk Lane Survey for Easement	\$25,000
TOTAL TRANSMISSION AND DISTRIBUTION	\$625,000
<u>WATER TREATMENT PLANT (G/L #1325):</u>	
TOTAL WATER TREATMENT PLANT	\$0
<u>GENERAL PLANT - STRUCTURES, POWER & OTHER EQUIPMENT:</u>	
5 - Office Construction (75% of \$150,000)	\$112,500
6 - Upgrade District Server (75% of \$30,000)	\$22,500
TOTAL GENERAL PLANT - STRUCTURES, POWER & OTHER EQUIPMENT	\$135,000
<u>TOTAL WATER FUND CAPITAL IMPROVEMENT AND EQUIPMENT EXPENDITURES</u>	
	\$1,260,000
<u>HELDOVER FOR FY 2023 - 2024 BUDGET:</u>	
Automatic Transfer Switch - VFD	\$20,000
Paving Water Treatment Plant & Staff Parking At The Office	\$125,000

WATER INCOME

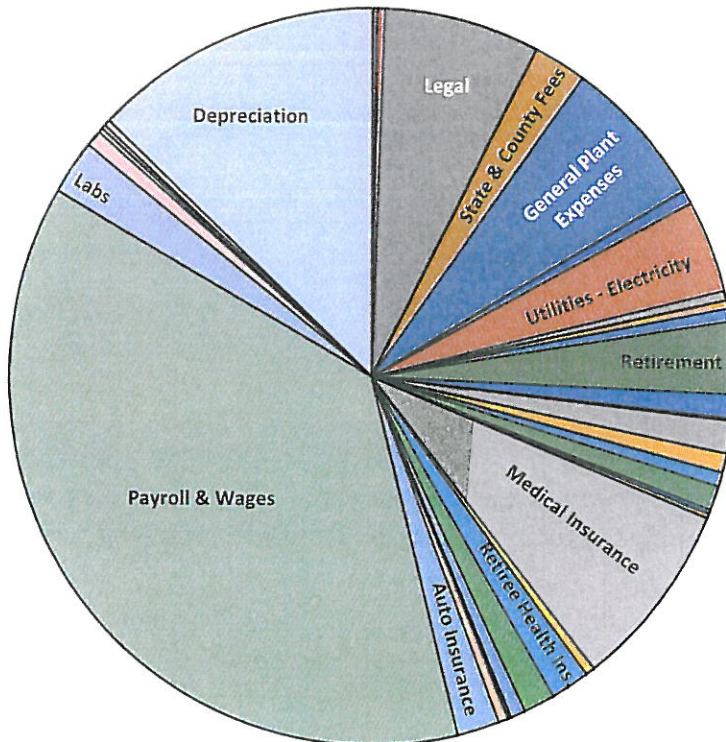
FY 2022 - 2023 BUDGET



- 4201 Water Base Rate - Commercial
- 4202 Water Base Rate - Residential
- 4203 Water Sales - Commercial
- 4204 Water Sales - Residential
- 4205 Water Sales - Construction
- 4206 Water Sales - Other
- 4208 Water Transfer Fees
- 4209 Water Turn On/Off Fees
- 4210 Water Will Serve Letter Fees
- 4212 Water Installation Fees
- 4213 Water Lien Fees
- 4214 Water Other Fees & Charges

WATER OPERATING EXPENSES

FY 2022 - 2023 BUDGET



- 5025 Office Cleaning Services
- 5403 Engineering Services
- 5404 Legal Services
- 5405 State & County Water System Fees
- 5406 General Plant Expense
- 5407 Minor Equipment / Parts
- 5408 Vehicle Repairs & Maintenance
- 5410 Utilities - Electricity
- 5411 Utilities - Gas & Fuel
- 5412 Utilities - Propane
- 5414 Telephone & Internet
- 5415 Retirement and Life Insurance
- 5417 Water Computer Services
- 5418 Water Board Reimbursement
- 5419 Water Other Operating Expenses*
- 5420 Accounting & Auditing
- 5421 Postage & Postage Fees
- 5422 Office Supplies
- 5423 Traveling and Mileages
- 5425 Equipment Maintenance
- 5426 Medical Insurance
- 5427 Worker's Compensation Insurance
- 5428 Retiree Health Insurance
- 5429 Dues, Fees, Subscription
- 5430 Advertising & Publishing
- 5431 Leasing Equipment
- 5432 Utilities Trash Fee
- 5433 Bank Fee Charge
- 5435 Auto & General Insurance
- 5436 Payroll and Wages
- 5438 Laboratory Services
- 5440 Compensated Time
- 5441 Uniform Expenses
- 5442 Property Tax Expenses
- 5445 Water Security System (ADT)
- 5446 Training and Seminars
- 5600 Water Depreciation

IDYLLWILD WATER DISTRICT
SEWER FUND INCOME STATEMENT
YEAR ENDING JUNE 30, 2023

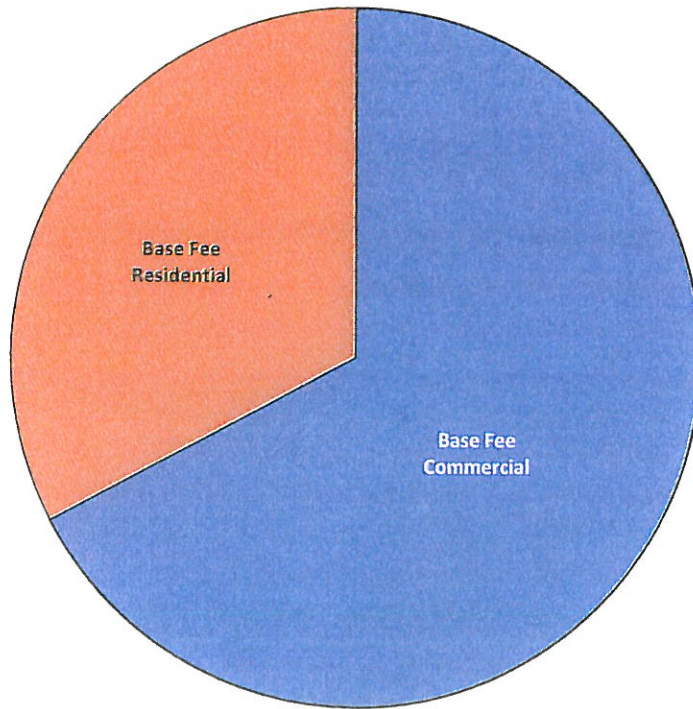
	FY 20/21	FY 21/22	FY 22/23	FY 21/22 - 22/23
	Last Year	Current Year	Future Year	Percentage
	Actual	Projected	Budgeted	Change
Income				
4101 Sewer Base Fees - Commercial	470,983	487,599	500,043	2.55%
4102 Sewer Base Fees - Residential	226,250	236,747	242,789	2.55%
4108 Sewer Transfer Fees	200	240	250	4.17%
4109 Sewer Other Fees, Refunds	100	110	110	0.00%
Total Income	\$ 697,533	\$ 724,696	\$ 743,192	2.55%
6400 · SEWER OPERATING EXPENSES				
5005 Uniforms Expense	780	820	840	-2.38%
5008 Board of Directors Reimbursement	640	660	660	0.00%
6400 Payroll	152,300	162,300	178,530	-9.09%
6404 Retirement and Life Ins	13,560	14,200	15,478	-8.26%
6405 Treatment Fees	5,231	1,250	1,280	-2.34%
6406 General Plant Expense	33,490	48,500	51,000	-4.90%
6408 Vehicle Repairs & Maint.	2,677	2,750	2,800	-1.79%
6410 Utilities-Electricity	42,500	52,000	58,000	-10.34%
6411 Utilities-Gas & Fuel	3,800	3,850	3,950	-2.53%
6413 Sewer Utilities-Telephone	3,250	3,600	3,950	-8.86%
6415 Legal Services	18,600	12,000	14,500	-17.24%
6417 Computer Services	5,798	5,800	6,100	-4.92%
6419 Cleaning Line Expenses	840	860	860	0.00%
6420 Accounting & Audit Service	2,314	2,383	2,455	-2.91%
6421 Postage & Mail Fee	2,657	2,736	2,819	-2.91%
6422 Office Supplies	2,126	3,950	4,150	-4.82%
6423 Medical Insurance	46,215	52,000	54,000	-3.70%
6426 Worker's Comp Insurance	1,043	2,000	2,100	-4.76%
6428 Retiree Health Insurance	12,062	13,200	13,520	-2.37%
6429 Dues, Fees & Subscription	10,255	11,300	11,450	-1.31%
6430 Advertising & Publishing	752	1,700	1,800	-5.56%
6431 Sewer Maintenance	3,350	1,750	2,000	-12.50%
6432 Utilities - Trash Fee	800	860	900	-4.44%
6433 Bank Fee Charge	240	480	520	-7.69%
6435 Auto & General Insurance	9,200	9,800	9,980	-1.80%
6438 Laboratory Service	19,950	16,500	17,500	-5.71%
6441 Removal Disposal Fee	5,620	5,850	5,850	0.00%
6443 Consulting & Engineering	2,900	4,000	4,400	-9.09%
6444 Traveling and Entertainment	750	790	800	-1.25%
6445 Security System	500	580	590	-1.69%
6446 Depreciation	122,221	125,888	129,664	-2.91%
6448 Training & Seminar Expenses	6,000	6,500	6,900	-5.80%
Total Sewer Operating Expenses	\$ 532,420	\$ 570,857	\$ 609,345	-6.32%
Net Ordinary Income	\$ 165,113	\$ 153,839	\$ 133,847	-14.94%
Other Income / Expense				
Other Income				
4801 Sewer Taxes & Assessments	128,454	132,200	135,000	2.07%
4803 Sewer Stand By Assessments	4,947	4,123	4,200	1.83%
4804 Sewer Interest Earned	14,000	8,000	9,000	11.11%
4805 Sewer Facilities Charges	-	-	-	
4819 Sewer Other Non-Operating Revenue	-	-	-	
Total Other Income / Expense	\$ 147,401	\$ 144,323	\$ 148,200	2.62%
Net Income	\$ 312,514	\$ 298,162	\$ 282,047	-5.71%

**IDYLLWILD WATER DISTRICT
CAPITAL EXPENDITURES FOR SEWER FUND
FOR BUDGET YEAR ENDING JUNE 30, 2023**

CAPITAL EXPENDITURE DESCRIPTION	CAPITAL EXPENDITURE FINANCE BY IWD
<u>WASTEWATER TREATMENT PLANT (G/L #1316):</u>	
1 - Blower Replacement	\$27,000
2 - Effluent Meter And Installation	\$30,000
TOTAL WASTEWATER TREATMENT PLANT	\$57,000
<u>SUB-SURFACE LINES (G/L #1315):</u>	
TOTAL SUB-SURFACE LINES	\$0
<u>GENERAL PLANT - STRUCTURES, POWER & OTHER EQUIPMENT:</u>	
3 - SCADA Upgrade	\$20,000
4 - Purchase Forklift	\$65,000
5 - Building Parking For Jetter	\$20,000
6 - Generator	\$50,000
7 - Office Construction (25% of \$150,000)	\$37,500
8 - Upgrade District Server (25% of \$30,000)	\$7,500
TOTAL GENERAL PLANT - STRUCTURES, POWER & OTHER EQUIPMENT	\$200,000
TOTAL SEWER FUND CAPITAL IMPROVEMENT AND EQUIPMENT EXPENDITURES	
	\$257,000

SEWER INCOME

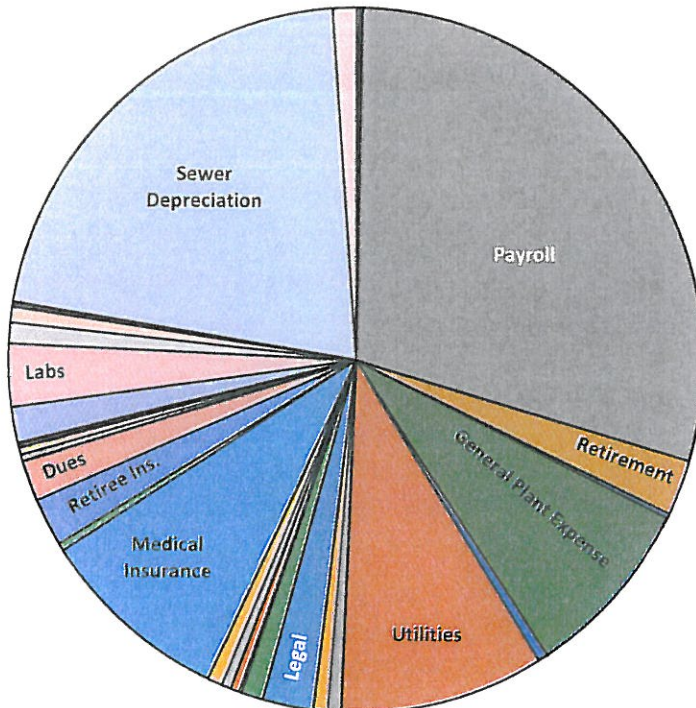
FY 2022 - 2023 BUDGET



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

SEWER OPERATING EXPENSES

FY 2022 - 2023 BUDGET



- 5005 - Uniforms Expense
- 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

Water Rate Schedule

Water Rate Schedule	Current Rates	Proposed Rates				
		FY 2018 / 19	FY 2019 / 20	FY 2020 / 21	FY 2021 / 22	FY 2022 / 23
Monthly Fixed Service Charges:						
<i>Single Family Residential</i>						
5/8 inch	\$29.70	\$28.13	\$30.92	\$33.92	\$37.13	\$40.59
3/4 inch	\$40.35	\$41.25	\$45.39	\$49.83	\$54.60	\$59.73
1 inch	\$61.25	\$67.49	\$74.31	\$81.65	\$89.54	\$98.01
<i>All Other Customers:</i>						
5/8 inch	\$20.90	\$28.13	\$30.92	\$33.92	\$37.13	\$40.59
3/4 inch	\$31.35	\$41.25	\$45.39	\$49.83	\$54.60	\$59.73
1 inch	\$52.25	\$67.49	\$74.31	\$81.65	\$89.54	\$98.01
1 1/2 inch	\$104.50	\$133.08	\$146.64	\$151.22	\$176.89	\$193.72
2 inch	\$167.20	\$211.79	\$233.42	\$256.69	\$281.70	\$308.57
3 inch	\$313.50	\$421.68	\$464.85	\$511.29	\$561.21	\$614.84
<i>Idyllwild Arts Academy</i>						
3 inch	\$313.50	\$4,248.35	\$4,844.19	\$5,488.99	\$6,136.16	\$6,939.33
<i>Fire Service Charges:</i>						
2 inch	---	\$7.18	\$7.54	\$7.92	\$8.31	\$8.73
3 inch	---	\$13.45	\$14.12	\$14.83	\$15.57	\$16.35
4 inch	---	\$25.00	\$26.25	\$27.56	\$28.94	\$30.39
Commodity Charges						
Rate per CF of water consumed:						
<i>Uniform Potable Rate (Commercial)</i>						
	---	\$0.0759	\$0.0757	\$0.0752	\$0.0744	\$0.0735
<i>Tiered Rate (SRF Customers)</i>						
Tier 1	300 CF 450 CF	\$0.0000	\$0.0192	\$0.0202	\$0.0212	\$0.0223
Tier 2	600 CF 900 CF	\$0.0633	\$0.1307	\$0.1292	\$0.1273	\$0.1248
Tier 3	1,500 CF 900+ CF	\$0.1000	\$0.1598	\$0.1577	\$0.1550	\$0.1516
Tier 4	1,500+ CF ---	\$0.1000	N/A	N/A	N/A	N/A

Sewer Rate Schedule

Sewer Rate Schedule	Current Rates	Proposed Rates				
		FY 2018 / 19	FY 2019 / 20	FY 2020 / 21	FY 2021 / 22	FY 2022 / 23
<i>Projected Increase in Rate Revenue per Financial Plan:</i>						
		5.00%	2.50%	2.50%	2.50%	2.50%
Monthly Fixed Service Charges:						
Monthly Fixed EDU Charge	\$38.25	\$40.00	\$41.00	\$42.05	\$43.10	\$44.20

Miscellaneous Fees

July 1, 2018

Sewer Fees

Sewer Capacity (Connection) Fee	\$5,447.00 / EDU
Sewer Installation Inspection Fee	\$200.00
Sewer Audit of EDUs Customer Request - Commercial	\$100.00
Sewer Availability Letter	\$50.00

Water Fees

Water Turn On / Off Fee	\$50.00
Door Hanger Fee (Non-payment Shut-off Notice)	\$10.00
Not Sufficient Funds (NSF) / Return Check Fee	\$25.00
Late Payment Fee	\$15.00
Water Availability Letter	\$50.00
Construction Water (\$500.00 deposit for hydrant meter)	\$0.10 / Cubic Foot
Construction Hydrant Meter Relocation Fee	\$25.00

Other Fees

Transfer Fee	\$25.00
Lien Removal Fee (Actual third party costs)	Varies

Water Facilities Capacity (Connection) Fee

Meter Size	Connection Fee
0.625-Inch Meter	\$2,782.00
0.75-Inch Meter	\$4,172.00
1.00-Inch Meter	\$6,954.00
1.50-Inch Meter	\$13,908.00
2.00-Inch Meter	\$22,253.00
3.00-Inch Meter	\$41,724.00
4.00-Inch Meter	\$69,540.00
6.00-Inch Meter	\$139,080.00

Water Service Installation Fee - Actual Costs

0.625 Through 1.50-Inch	\$2,000.00	Deposit
2.00-Inch and Above	\$3,000.00	Deposit

IDYLLWILD WATER DISTRICT BUDGET FISCAL YEAR ENDING JUNE 30, 2022

Water Department

- Idyllwild Water District revised the rate structure for the fiscal year 2022/2023 (Last year for rate plan).
- Staff has prepared a comprehensive annual budget report, providing the Board of Directors a complete view of the District's financial condition. The budget process provides an opportunity to evaluate resources relative to the District's mission, values and beliefs, and strategic goals and objectives.
- The Water Operating Base Rate Revenue for Residential and Commercial will equal \$1,020,036 for the Fiscal Year 2022/2023.
- The Water Sales Revenue for Residential and Commercial are expected to be \$785,000 for Fiscal Year 2022/2023. Water usage is anticipated to be increase as situation of business back to normal.
- Property Tax Revenues from the County of Riverside are also expected to increase slightly by 1% to \$370,000.
- Capital Improvement Budget for Water Department items for Fiscal Year 2022/2023 will cost in total \$1,387,000 which will be financed completely by the Idyllwild Water District.
- Operating Expenses are expected to increase between 2.5% and 5% within the Fiscal Year 2022/2023.
- No principal debt or interest exists within the Water Department.
- Utilities for Idyllwild Water District, including electric, telephone, fuel and propane expenses are expected to increase by 5% total.
- Cost of Living wage is expected to increase for all employees at 10% for Fiscal Year 2022/2023. Inflation is increasing at an alarming rate.

Sewer Department

- Improvement District #1 will increase the base charge to \$44.20 per Equivalent Dwelling Unit (EDU) from \$43.10 per EDU.
- Improvement District #1 Residential & Commercial Operating Revenue is expected to be \$162,000 for Fiscal Year 2022/2023 which is a 5% increase from the previous year.

- Operating expenses for Improvement District #1 are expected to increase between 2.5% to 6.00% for Fiscal Year 2022/2023.
- Property Tax Revenues from the County of Riverside are expected to slightly increase by 1% from \$133,200 to \$135,000.
- Capital Improvement Budget for the Fiscal Year 2022/2023 is \$162,000 for Improvement District #1.
- No principal debt or interest exists within Improvement District #1.
- Improvement District #1 has one vacant position to hire (Sewer Technician).

Health & Life Insurance

- Costs are expected to increase by 5% according to ACWA/JPIA.
- District pay 100%.
- There will be no change to life insurance benefits.

Retirement

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

Reserves

- The interest rate earned from investments is expected to be increase by 1% with the economy improving and interest rates going up.

Other Information

- Idyllwild Water District will be diligently working to increase customer satisfaction.
- Staff is working to review and update the Employee Manual.
- Staff is working with the Board of Directors to increase District Transparency.
- Strawberry Creek Diversion Project is currently in progress and will be ongoing with potential completion within the 2022-2023 budget cycle.
- Wastewater Treatment Plant Project is currently under Planning. Staff will be researching funding options for the much-needed project.