

Paradise Irrigation District
Budget 2018 - 19
Draft

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PARADISE IRRIGATION DISTRICT

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August 21, 2018

Paradise Irrigation District
Board of Directors

We are pleased to present the Paradise Irrigation District's 2018/19 Budget. The basic purpose of the budgetary process is to present the District's expenditure plan and to identify the resources and revenues available to fund it. The Budget is intended to support the priorities and policies of the Board of Directors as reflected in the District's Mission Statement and its Strategic Business Plan.

History

Paradise Irrigation District (PID) is located in the Town of Paradise, a Northern California foothill community with a population of approximately 26,000. PID was originally formed in 1916 under the laws of the California Irrigation Code for the purpose of providing agricultural water to approximately 1,000 ridge residents. Today PID delivers water to approximately 10,500 municipal and residential/commercial customers. Customers of the Paradise Irrigation District are fortunate because we enjoy a high-quality water supply from the Little Butte Creek Watershed and your surface water lake or reservoir.

The PID treatment plant draws water from Magalia Reservoir and Paradise Lake, which hold a total of 12,293 acre-feet of water. The water treatment plant was constructed in 1995 and provides an average flow of 7.5 million gallons per day. Runoff is collected over 11.2 square miles of watershed located north and east of Magalia Reservoir. This watershed is heavily forested and sparsely populated, which contributes to the high-quality water we serve. The District has a ground water source at the D Tank reservoir site. This well produces up to 450 gallons per minute (gpm) and is used as a drought management and emergency source.

District Structure and Leadership

The Paradise Irrigation District is an independent special district that operates under the authority of Division 12 of the California Water Code. The District was formed by an election in 1917 and is governed by a five-member Board of Directors, elected at-large from within the District's service area. The Director must reside in the division they represent.

The District is an enterprise special district recognized as a local government of the State of California. Our primary source of revenue is generated through the sales of our product, drinking water for our customers. Although we are a not for profit governmental organization, we collect revenues in excess of our needs for operational purposes to invest in capital projects within our District that support our Mission Statement. The Board of Directors, similar to the Board of Directors for a corporation, works through the District Manager, similar to a CEO of a corporation, to ensure the District is operated in a businesslike manner.

A major difference between how our District operates as opposed to privately owned water companies such as Del Oro Water Company and California Water Service Company is that our Directors are elected from within the community and decisions on rate structures and capital improvement projects are made at our local level. Rates are adjusted by the Board of Directors under the process established by Prop 218. Private Water Companies are regulated by the Public

Utility Commission and receive rate approvals for operational and capital expenditures from this state operated entity.

The District Manager administers the day-to-day operations of the District in accordance with policies and procedures established by the Board of Directors. The District currently employs forty full time and five part time employee positions organized in departments led by supervisors and managers who are responsible for their budgets and expenses. The District's Board of Directors meet on the third Wednesday of each month at 6:30 p.m. Meetings are publicly noticed and citizens are encouraged to attend.

Government

Director	Division	Title	Term Expires
Dan Wentland	1	President	Dec-2020
William L. Kellogg	2	Director	Dec-2018
Anne Rice	3	Vice President	Dec-2018
Marc Sulik	4	Director	Dec-2018
Bob Prevot	5	Director	Dec-2018

Directors Responsibilities

The Board establishes policy on the District's mission, goals, and operations. The Board delegates authority to the District Manager to handle day-to-day operations. The Board sets water rates and charges and establishes an annual budget; makes contracts and employs labor as necessary to carry out the purposes of the District. The Board also has the authority to adopt policies that have the force of law within the District.

The Board reviews staff recommendations and decides which policies should be implemented in light of the District's mission and goals. The Board also monitors the implementation of its policies.

Our Mission

The Mission of the Paradise Irrigation District is to excel in the business of producing and delivering a safe, dependable supply of quality water in an efficient, cost effective manner with service that meets or exceeds the expectation of our customers.

District Services

The District provides water service to approximately ten thousand five hundred customer connections within its service area, which is located in the Foothills of Butte County. The District encompasses the Town of Paradise, California and some unincorporated areas of Butte County, California.

Budget Control

The budget for the District is kept on a cash accounting basis. Revenues are recognized when received and expenses are recognized when paid.

The District is operated as a single enterprise fund, which is an accounting entity with a self-balancing set of accounts established to record the financial position and results that pertain to a specific governmental activity. The activities of enterprise funds closely resemble those of ongoing businesses in which the purpose is to conserve and add to reserves while meeting

operating expenses for current revenues. Enterprise funds account for operations that provide services on a continuous basis and, in the case of the Paradise Irrigation District, are almost entirely financed by revenues derived from user charges.

Budget Process

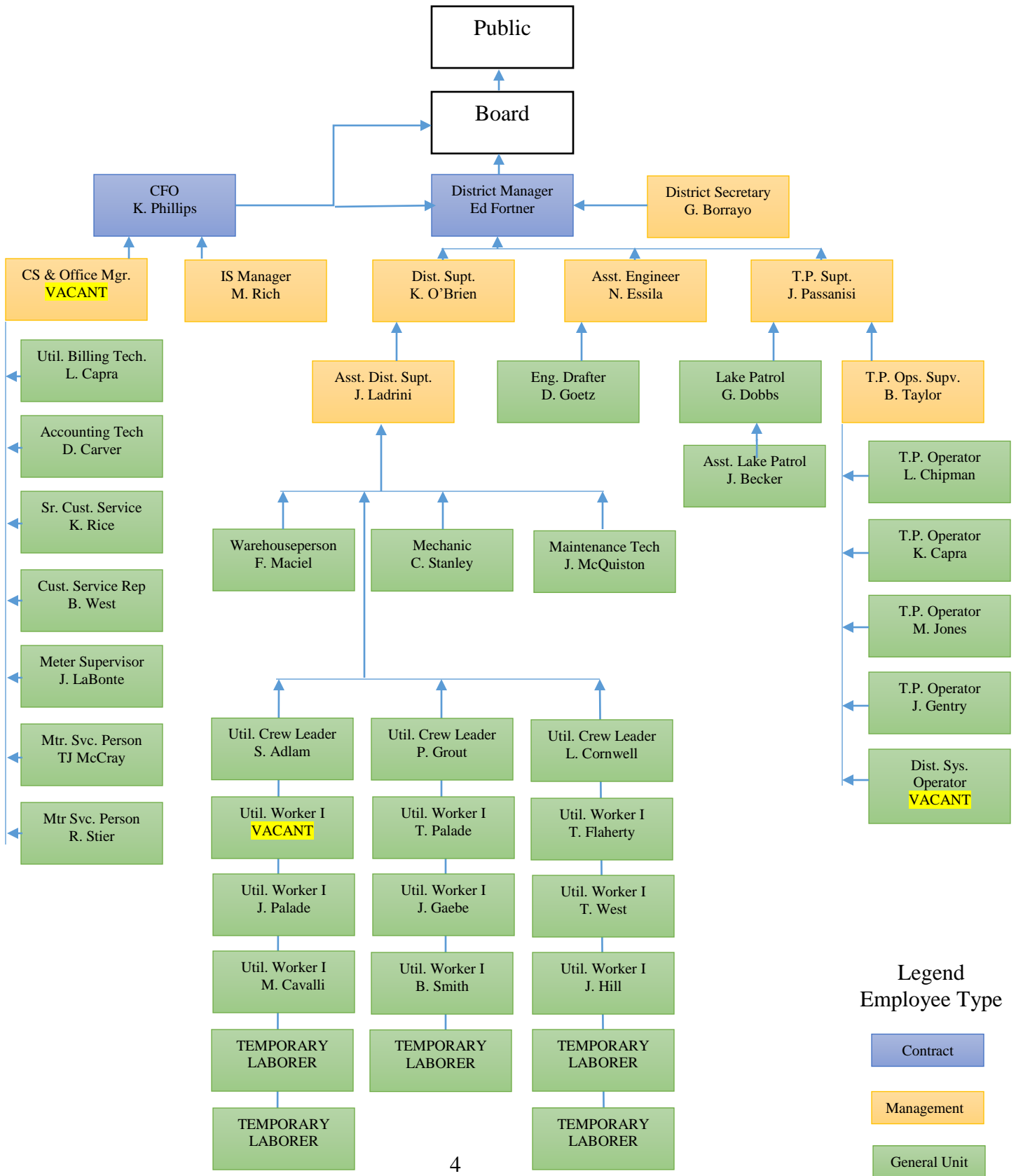
The Board of Directors annually adopts an operating and capital budget each fiscal year. The budget authorizes and provides the basis for reporting and control of financial operations and accountability for the District's enterprise operations and capital projects. Each year the District adopts a budget allowing it to continue to operate in the most efficient manner.

The District's budget process was developed with a series of goals and objectives in mind. These goals and objectives are developed from the Strategic Business Plan adopted by the Board of Directors. Throughout the year, the Board of Directors provides priorities and guidelines to the District Manager, the Chief Financial Officer, and other appropriate Staff. These priorities and other future issues and concerns are then discussed with department Supervisors and Managers during regular staff meetings. Once goals and objectives for the upcoming year are identified, consistent with those communicated by the Board of Directors, the District Manager and his staff then begins development of the District's budget. The Budget is developed to summarize the revenue and expenses at the beginning and continue to get more detailed as the Budget continues.

An increase in the Operating and Capital budget may result in rate increases. In order to minimize the impact on District's rates, expense requirements are scrutinized to achieve operating efficiencies that maintain or improve customer service at the same time.

This budget is intended to be used for feasibility and planning purposes only. Approval of this budget by the Board of Directors does not commit the District to a particular course of action, does not constitute approval of any "project" under CEQA, and does not foreclose consideration or possible adoption of alternatives to any project, including the no project alternative. The District will comply with CEQA and other applicable laws, to the extent required, prior to approval or implementation of any project described herein.

Paradise Irrigation District
FY 2018/19 Budget
Staffing Summary



Paradise Irrigation District
FY 2018/19 Budget
Budget Overview

Description	2017/18 Actual	2018/19 Budget	Actual 2017/18 to 2018/19 Budget		2019/20 Budget
<u>REVENUES:</u>					
Water Sales	7,991,652	8,046,852	55,200	99.31%	8,544,858
Outside Water Sales	87,213	111,183	23,970	78.44%	111,183
Other	329,796	363,957	34,161	90.61%	363,957
Interest	11,326	20,000	8,674	56.63%	20,000
Taxes - 1%	271,960	240,000	(31,960)	113.32%	240,000
FMV Gain/Loss - Securities	(514)	-	514		-
Inc-Assessment Res (PID Share)	1,756	-	(1,756)		-
Grant Rev	-	-	-		-
Annexation	546	-	(546)		-
Inc-Save-A-Can/Buy-A-Fish	8,351	10,000	1,649	83.51%	10,000
Inc-Capacity Fees	39,414	25,000	(14,414)	157.66%	25,000
Revenue - PFD	124,037	120,000	(4,037)	103.36%	120,000
	8,865,538	8,936,992	71,454	99.20%	9,434,998
<u>EXPENDITURES:</u>					
Operating	5,063,996	5,318,014	254,017	95.22%	5,428,489
Pipeline	974,328	992,489	18,161	98.17%	388,602
Debt Service	988,353	963,307	(25,046)	102.60%	963,677
Save a Can	-	10,000	10,000	0.00%	10,000
PFD	245,668	200,000	(45,668)	122.83%	200,000
	7,272,345	7,483,809	211,465	97.17%	6,990,767
Increase/(Decrease) in Cash before Debt Proceeds and Capital	1,593,194	1,453,182			2,444,231
Debt Proceeds	279,178	11,000,000			-
Cash Available for Capital Projects	1,872,372	12,453,182			2,444,231
Capital Improvements Program	(954,349)	(13,045,000)			(3,012,500)
Increase/(Decrease) in Cash	918,022	(591,818)			(568,269)
Beginning Cash Balance	2,339,410	3,257,432			2,665,615
Ending Cash Balance	3,257,432	2,665,615			2,097,346

Paradise Irrigation District
FY 2018/19 Budget
Budget Overview

Description	2017/18 Budget	2017/18 Actual	2018/19 Budget	2019/20 Budget
<u>REVENUES:</u>				
Water Sales	7,613,422	7,991,652	8,046,852	8,544,858
Outside Water Sales	111,183	87,213	111,183	111,183
Other	363,957	329,796	363,957	363,957
Interest	20,000	11,326	20,000	20,000
Taxes - 1%	240,000	271,960	240,000	240,000
FMV Gain/Loss - Securities	-	(514)	-	-
Inc-Assessment Res (PID Share)	-	1,756	-	-
Grant Rev	-	-	-	-
Annexation	-	546	-	-
Inc-Save-A-Can/Buy-A-Fish	8,000	8,351	10,000	10,000
Inc-Capacity Fees	25,000	39,414	25,000	25,000
Revenue - PFD	120,000	124,037	120,000	120,000
	8,501,561	8,865,538	8,936,992	9,434,998
<u>EXPENDITURES:</u>				
Operating	5,220,809	5,063,996	5,318,014	5,428,489
Pipeline	780,721	974,328	992,489	388,602
Debt Service	1,207,581	988,353	963,307	963,677
Save a Can	8,000	-	10,000	10,000
PFD	200,000	245,668	200,000	200,000
	7,417,111	7,272,345	7,483,809	6,990,767
Increase/(Decrease) in Cash before Debt Proceeds and Capital	1,084,450	1,593,194	1,453,182	2,444,231
Debt Proceeds	11,000,000	279,178	11,000,000	-
Cash Available for Capital Projects	12,084,450	1,872,372	12,453,182	2,444,231
Capital Improvements Program	(13,045,000)	(954,349)	(13,045,000)	(3,012,500)
Increase/(Decrease) in Cash	(960,550)	918,022	(591,818)	(568,269)
Beginning Cash Balance	2,339,410	2,339,410	3,257,432	2,665,615
Ending Cash Balance	1,378,860	3,257,432	2,665,615	2,097,346

Paradise Irrigation District
FY 2018/19 Budget
Cash Reserves

The District has two forms of Cash Balances. Restricted Cash is cash that must be used for a specific purpose and the Board must use the cash for that specific purpose.

Non-Restricted Cash is cash that the Board can designate for specific purposes. The District adopted a reserving policy that defines how cash will be reserved.

Priority	Reserve	Base Calculation	Target Formula	
			Min	Max
Restricted				
	Sick/Annual Leave Fund		As required by contract or law	
	Facility Capacity Fund		As required by contract or law	
	Bond Reserve Fund		As required by contract or law	
	Debt Proceeds Construction Fund		As required by contract or law	
	PFD Reserve Fund		As required by contract or law	

Priority	Reserve	Base Calculation	Target Formula	
			Min	Max
Non-Restricted				
1	Operating Fund	Operating Budget, including debt service & pipeline	17%	100%
2	Water Rate Stabilization Fund	Budget Water Revenue	10%	20%
3	Emergency Fund	Operating Budget, including debt service & pipeline	25%	25%
4	Drought Management Fund	Budgeted Consumption Revenue	25%	50%
5	Equipment Replacement Fund	Accumulated Equipment Depreciation	Current	100%
6	Long Term Capital Fund	10 Year Capital Plan	10%	100%

ACTUAL 2017/18

Restricted			
Sick/Annual Leave Fund		345,825.58	345,825.58
Facility Capacity Fund		-	
Bond Reserve Fund		572,239.17	572,239.17
Debt Proceeds Construction Fund			
PFD Reserve Fund		325,946.57	325,946.57
TOTAL		1,244,011.32	1,244,011.32

ACTUAL 2017/18

Priority	Reserve	Base Calculation	Min	Current
Non-Restricted				
1	Operating Fund	Operating Budget, including debt service & pipeline	1,236,547.59	1,236,547.59
2	Water Rate Stabilization Fund	Budget Water Revenue	766,635.30	766,635.30
3	Emergency Fund	Operating Budget, including debt service & pipeline	1,766,593.75	10,237.82
4	Drought Management Fund	Budgeted Consumption Revenue	759,443.00	-
5	Equipment Replacement Fund	Accumulated Equipment Depreciation	350,754.00	-
6	Long Term Capital Fund	10 Year Capital Plan	5,659,595.90	-
TOTAL			10,539,569.54	2,013,420.70

Paradise Irrigation District
FY 2018/19 Budget
Cash Reserves

BUDGET 2018/19

Restricted		
Sick/Annual Leave Fund	345,825.58	345,825.58
Facility Capacity Fund	-	
Bond Reserve Fund	572,239.17	572,239.17
Debt Proceeds Construction Fund		
PFD Reserve Fund	325,946.57	325,946.57
TOTAL	1,244,011.32	1,244,011.32

BUDGET 2018/19

Priority	Reserve	Base Calculation	Min	Current
Non-Restricted				
1	Operating Fund	Operating Budget, including debt service & pipeline	1,236,547.59	1,236,547.59
2	Water Rate Stabilization Fund	Budget Water Revenue	766,635.30	185,055.60
3	Emergency Fund	Operating Budget, including debt service & pipeline	1,766,593.75	-
4	Drought Management Fund	Budgeted Consumption Revenue	759,443.00	-
5	Equipment Replacement Fund	Accumulated Equipment Depreciation	350,754.00	-
6	Long Term Capital Fund	10 Year Capital Plan	5,659,595.90	-
TOTAL			10,539,569.54	1,421,603.19

BUDGET 2019/20

Restricted		
Sick/Annual Leave Fund	345,825.58	345,825.58
Facility Capacity Fund	-	
Bond Reserve Fund	572,239.17	572,239.17
Debt Proceeds Construction Fund		
PFD Reserve Fund	325,946.57	325,946.57
TOTAL	1,244,011.32	1,244,011.32

BUDGET 2019/20

Priority	Reserve	Base Calculation	Min	Current
Non-Restricted				
1	Operating Fund	Operating Budget, including debt service & pipeline	1,236,547.59	853,334.24
2	Water Rate Stabilization Fund	Budget Water Revenue	766,635.30	-
3	Emergency Fund	Operating Budget, including debt service & pipeline	1,766,593.75	-
4	Drought Management Fund	Budgeted Consumption Revenue	759,443.00	-
5	Equipment Replacement Fund	Accumulated Equipment Depreciation	350,754.00	-
6	Long Term Capital Fund	10 Year Capital Plan	5,659,595.90	-
TOTAL			10,539,569.54	853,334.24

District Capital Priority

The 2018/19 Budget funded only priority 1 of the capital priority request.

Project Title	Total Requested	Priority 1	Priority 2	Priority 3
Major Capital				
Water Right Permits	200,000	200,000		
Almond Street Pipeline	750,000	750,000		
Process Water Recycle	100,000	100,000		
Spillway Investigation	450,000	450,000		
B-Reservoir	11,000,000	11,000,000		
Tank Rehab (C, D, & E)	900,000	300,000	300,000	300,000
Pentz Road Fickett to Stearns)	1,400,000	-	1,400,000	
Skyway (Clark Road to Wagstaff)	1,200,000	-	1,200,000	
Skyway (Longview Drive to Crossroad)	1,000,000	-	1,000,000	
Treatment Plant Upgrades				
Replace Cathodic Protection System	300,000		300,000	
SCADA Hardware and Software Upgrade	650,000		650,000	
Relocate 42-inch Raw Water Pipeline	375,000		375,000	
Replace Plant Generator/Transfer Switch	1,000,000		1,000,000	
Replace Washwater Eq Tank and add a 2nd	1,000,000		1,000,000	
Relocate Bleach Tanks w/ new Containment	600,000		600,000	
Minor Capital				
Treatment Plant Fork Lift	35,000	35,000	-	-
Gator for Treatment Plant	15,000	15,000	-	-
2018 F-150 (T & D)	35,000	35,000	-	-
Pressure Washer	10,000	10,000	-	-
Trencher	10,000	10,000	-	-
IT Upgrades	70,000	70,000	-	-
Valve Exerciser	70,000	70,000	-	-
		-	-	-
		-	-	-
		-	-	-
Total	21,170,000	13,045,000	7,825,000	300,000

New Debt	11,000,000	11,000,000		
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The Board will have the option to fund any priority 2 capital requests throughout the fiscal year.

10 Year Major Capital Summary

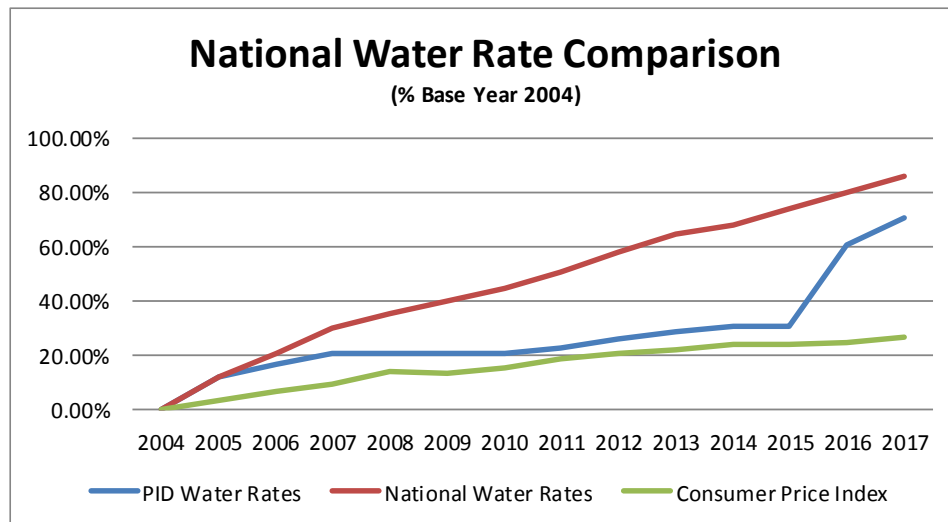
Project Title	Borrowing	Budgeted FY 2018/19	Budgeted FY 2019/20	Budgeted FY 2020/21	Budgeted FY 2021/22	Budgeted FY 2022-26
MAJOR CAPITAL PROJECTS						
Treatment Plant Upgraded			1,962,500	1,962,500		
Process Water Recycle		100,000	-			
Spillway Investigation		450,000				7,000,000
Water Supply Project - Long-term			500,000			
Water Rights Permit		200,000				
Paradise Lake Bladder Dam		-				1,357,000
Paradise Lake Discharge Valve		-		-		283,000
B Reservoir Storage Plan	X	11,000,000				
Recoat Tanks C, D, & E		300,000	300,000		300,000	
Reline 36" Main Skyway Junction Box						300,000
Pentz Road Fickett to Stearns)		-		100,000	1,300,000	
Clark Road (Forest Service to Cabernet)						1,800,000
Skyway (Clark Road to Wagstaff)		-			85,000	1,115,000
Skyway (B Res to Rocky Lane)						1,200,000
Skyway (Longview Drive to Crossroad)		-	100,000	1,000,000		
Almond Street		750,000				
Other						
Not listed in 10 year capital plan		245,000	150,000	150,000	150,000	150,000
Total	-	13,045,000	3,012,500	3,212,500	1,835,000	18,215,000

New Debt		11,000,000				
Annual Debt Service			882,668.46	882,668.46	882,668.46	882,668.46

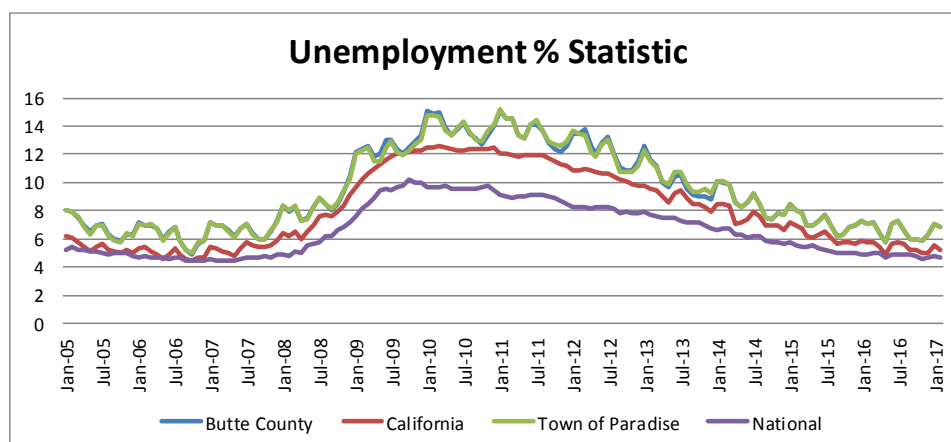
Economic and Demographic Background

The U.S. and State's financial crisis has steadied over the past year. Consumer confidence has increased through 2017 at 118.9 (100 is considered a "neutral" score) which indicates that consumers have returned to the market. Home prices have continued to increase through the last fiscal year.

Real U.S Gross Domestic Product (GDP) increased 1.9 percent in 2016 and 2.4 percent in 2015. Five consecutive positive years is a good indicator that the economy is recovering. The major contributors to the increase in real GDP in 2016 were personal consumption expenditures (PCE), nonresidential fixed investment, residential fixed investment, private inventory investment, state and local government spending and exports. These were partly offset by negative contributions from an increase in imports, which are a subtraction in the calculation of GDP.



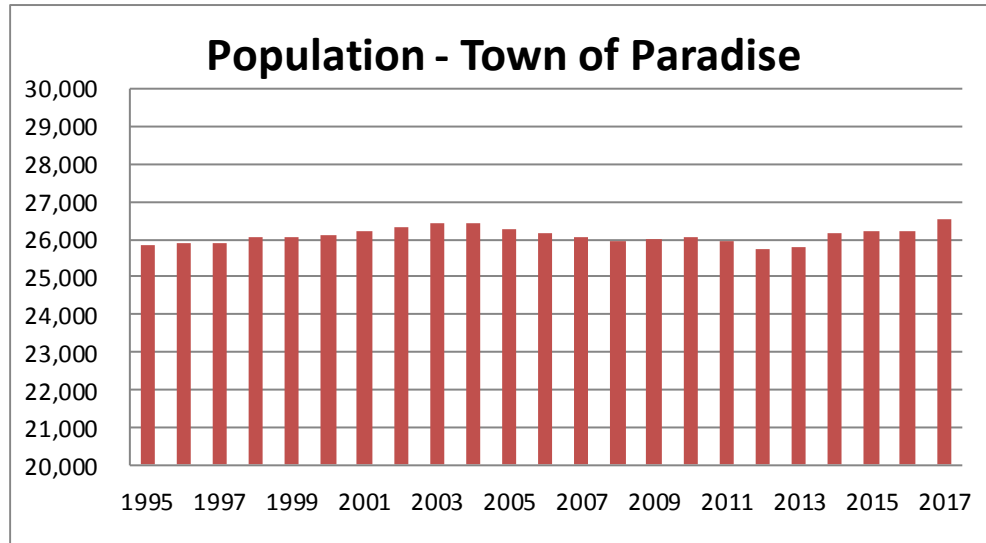
The Town of Paradise has slowly recovered from the economic downturn. Home purchases have increased in the past year, along with new businesses. Unemployment has decreased during the past three years.



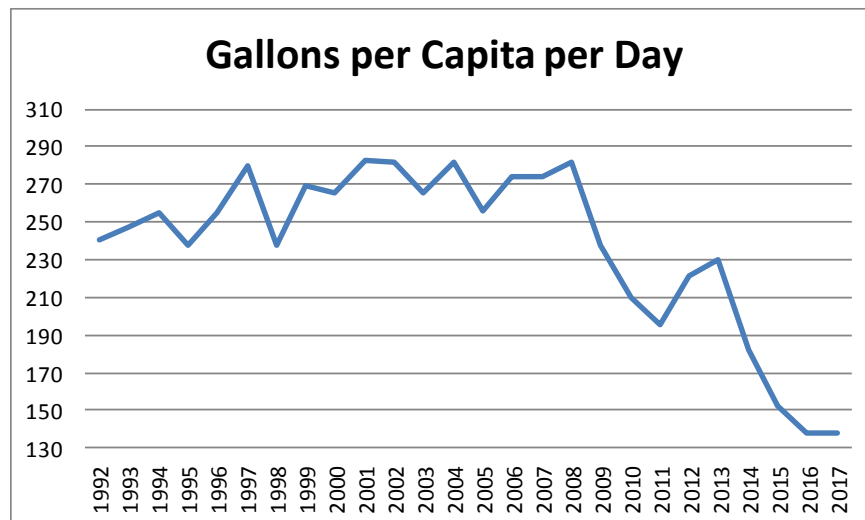
With the end of the drought situation the District is continuously faced with the challenge of keeping our water rates affordable to our customers and collecting enough revenue to continue our normal course of operation. The normal course in increasing revenue for a water District is either achieved by an increase in population or customers, or a rate increase. The District has

just implemented a multiyear rate increase to make sure the District has enough revenue to continue its normal course of operation and to pay for the capital improvement program.

The Town of Paradise's population is consistently flat therefore PID needed to look at water rates for an increase in revenue. PID consumption history has in the past varied with weather patterns, but in the past few years our consumption per capita has dropped significantly due to the state wide drought.



During the last rate increase the District was required to make a significant rate increase to make up for the lost revenue due to the State mandated cutbacks.



Issues of Concern

Drought Impacts and Supply

The District has identified our top priority as the need for an imported regional water supply to protect District customer's from drought. The impact of the current drought highlights the need to develop an alternative supply. Customers have faced difficulties maintaining their landscape and the District has experienced financial impacts.

The alternatives for a drought supply are complex with varying costs, advantages and disadvantages. The main options are:

- PG&E DeSabra-Centerville Hydroelectric Project
- Cal Water Chico Intertie

Our goal is to continue moving forward with Long Term Water Supply Projects, but expend the greatest efforts on obtaining a drought supply for the District.

Renewal of the Districts Water Rights Permit

The District has two water right permits that have not been "perfected". This means that the District has the potential to create more water storage to supply the District. To keep this potential water storage option available the District must renew their water rights permits. The State of California mandated the District to complete an extensive environmental impact report on the Districts water shed and tributaries. The District has contracted with an environmental firm and completed the study. The results of their study could impact our ability to expand our water storage to the maximum permitted under our original water rights permit. The District needed some feedback from the State of California before proceeding with the EIR. The State of California staff was overwhelmed dealing with the drought in 2015-16. The EIR should be restarted during the fiscal year 2017/18.

Magalia and Paradise Spillway

The District received a letter from the Department of Water Resources, Division of Safety of Dams that required the District to complete a comprehensive evaluation of both spillways. This will require the District to hire a dam consultant to create a work plan to submit to the Division of Safety of Dams. Once the work plan is approved then we will have to investigate each spillway and correct any deficiencies identified.

Aging Pipeline Infrastructure

The District will face the challenge of aging pipelines for years to come. We have seen great improvement in the lowering the number of leaks and the reduction in the amount of unaccounted water.

Process Water Recycle Project

The District is required to have a National Pollution Discharge Elimination Permit for the backwash and flush water that is returned to Magalia Reservoir. Each five year renewal has resulted in additional testing requirements and restrictions that are more difficult to meet. The District is currently working with the Regional Water Control Board to renew its permit and to come to a better understanding of the requirements necessary to meet the NPDES permit requirements. The District is evaluating the need to reline the ponds or to further treat the backwash water before it enters the ponds.

Wildland Fires

We have worked closely with the Butte County Fire Safe Council on shaded fuel break projects completed in the District's watershed. We have completed this work on 112 of the 190 acres of watershed land the District owns. The budget will include funding for opportunities to continue this work.

Enhanced Financial Planning and Reporting

The District's budget process continues to enhance its financial reporting. For FY 2018/19, a major goal for the District will be to continue to develop a long-range financial master plan. As part of this effort, this FY 2018/19 Budget document includes historical information on all funds, revenues and expenditures, and also includes a three-year forecast of its major funds. These efforts will be expanded during FY 2018/19 and the results will be incorporated into the FY 2018/19 Budget.

Operating Expenditures

The FY 2018/19 Budget includes operating expenditures of \$5.32 million, which represents an increase of 5.02%, or \$254,000 over the FY 2016/17 Actual. The overall change to the Budget includes the following: (\$70,830) for salaries and benefits, \$56,448 for materials and supplies, \$74,498 for Outside Services, no change for insurance, \$23,501 for Utilities and (48,745) for Board expense.

The decrease in salary and benefits costs is due to the not filing the General Manager position for a portion of the budget year. Materials and supplies increase is due to the increase in pipeline production for the current year. Outside services increase is due to the increase in legal services, community relations consultant and the ongoing support for the online services for customers. Board expenses are expected to decrease due to not having an election in the current year. Utilities, and insurance are expected to remain relatively the same from the prior year

FY 2017/18 Operating Expenditures

Overall, the FY 2017/18 actual expenditures were \$157,000 more than budgeted or (3.01%). The departmental variances are explained below.

Source of Supply

FY 2017/18 actual expenditures are \$15,970 more than budgeted or 28.33%. This due to improvements made throughout the watershed relative to wildland fires.

Security and Recreation

FY 2017/18 actual expenditures are \$36,240 more than budget or 20.56%. This is due to improvements made at the lake recreational facilities.

Water Treatment

FY 2017/18 actual expenditures are \$76,516 less than budget or (5.49%). The decrease is shift of resources to Source of Supply and Security and Recreation.

Transmission and Distribution

FY 2017/18 actual expenditures are \$97,515 more than budget or 8.31%. The increase is due to shift of labor to replacement of Firefly's.

Customer Service

FY 2017/18 actual expenditures are \$41,629 more than budget or 9.83%. This increase is due to the continue replacement of firefly's throughout the fiscal year.

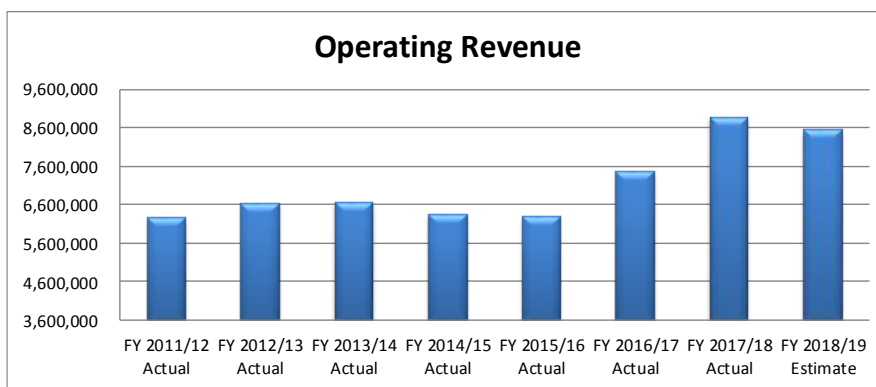
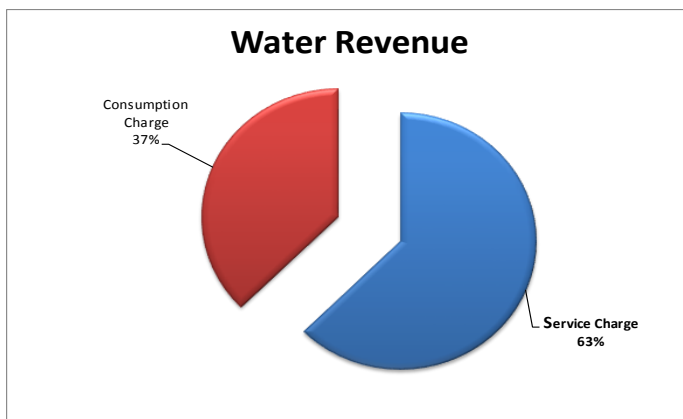
Administration

FY 2017/18 actual expenditures are \$61,749 less than budget or (3.25%). This is right on expected budgeted expenses.

Paradise Irrigation District
FY 2018/19 Budget
Revenue Overview

Revenue Sources

The majority of the District's revenues come from water sales. The water sales are broken into two major categories, service charges and consumption charges. The other sources of revenue include outside water sales, meter installations, delinquency charges, surplus property, 1% property taxes, facility capacity fees, grant revenue, and investment revenue.



Paradise Irrigation District
FY 2018/19 Budget
Revenue Summary

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Estimate	FY 2017/18 Actual	FY 2018/19 Estimate	FY 2019/20 Estimate
<u>General Fund/Operating</u>						
Water - Service	4,327,183	4,397,207	4,697,222	4,871,781	5,148,252	5,646,258
Water - Consumption	1,543,286	2,629,210	2,851,200	3,070,573	2,833,600	2,833,600
Water - Fees & Adjustments	42,631	43,355	65,000	49,298	65,000	65,000
Outside Water Sales	113,133	110,874	111,183	87,213	111,183	111,183
Meter Revenue	46,879	31,915	10,000	15,225	10,000	10,000
Recreation & Boating Permits	44,224	38,814	29,707	39,789	29,707	29,707
Backflow Check	10,080	10,940	15,000	10,960	15,000	15,000
Rents	9,885	17,095	22,250	15,740	22,250	22,250
Revenue - Surplus Property	74,512	24,737	10,000	17,481	10,000	10,000
Escrow Fees	-	-	10,000	-	10,000	10,000
Annexation	-	2,140	-	546	-	-
Custom Work/PFD Reimbursement	24,889	94,780	150,000	200,000	150,000	150,000
Misc	56,486	52,591	117,000	30,602	117,000	117,000
Interest			1,600		1,600	1,600
Total Operating Income	6,293,188	7,453,658	8,090,161	8,409,207	8,523,592	9,021,598
<u>Special Revenue Fund</u>						
Capital Improvement Program						
Taxes - 1%	254,125	259,213	240,000	271,960	240,000	240,000
\$1 Surcharge for Capital Projects	63,000					
Interest	34,783	34,783	18,400	11,326	18,400	18,400
FMV Gain/Loss - Securities	1,007	187	-	(514)	-	-
Inc-Capacity Fees	48,136	57,262	25,000	39,414	25,000	25,000
RDA Reimbursement	-	-				
Grant	-	-				
Inc-Save-A-Can/Buy-A-Fish	8,539	6,622	8,000	8,351	10,000	10,000
Total Capital Improvement	409,589	358,067	291,400	330,538	293,400	293,400
<u>Debt Service Fund</u>						
Inc-Assessment Res (PID Share)	159,323	193,420	-	1,756	-	-
Interest	6,907	6,907	-	-	-	-
Total Debt Service	166,230	200,327	-	1,756	-	-
<u>PFD</u>						
Revenue - PFD	123,661	122,794	120,000	124,037	120,000	120,000
PFD - Interest Income						
Total PFD	123,661	122,794	120,000	124,037	120,000	120,000
Total Revenue	6,992,668	8,134,846	8,501,561	8,865,538	8,936,992	9,434,998

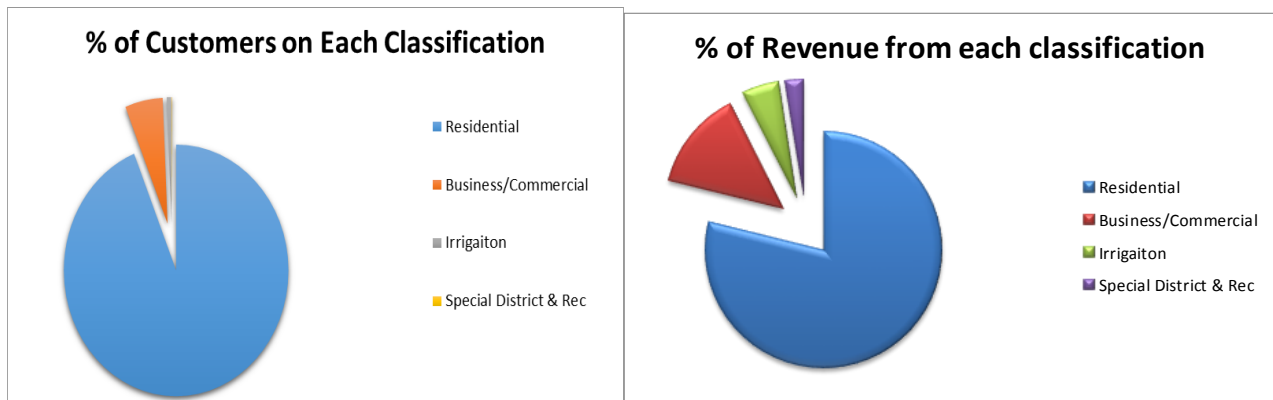
Paradise Irrigation District FY 2018/19 Budget Revenue Description

Water Revenue

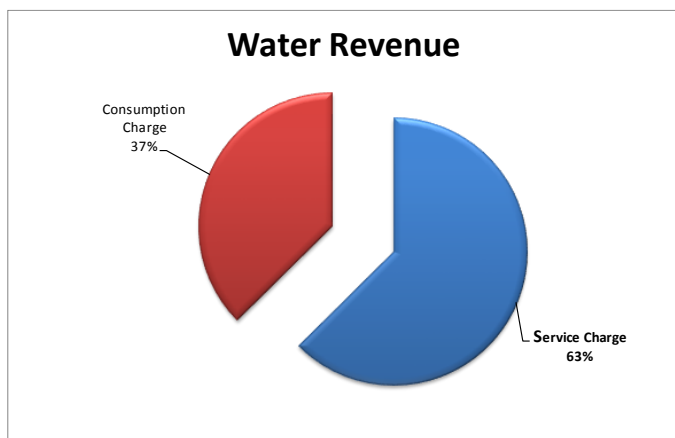
The District has multiple customer classifications. The classifications are as follows:

- Residential – Service Rate is based on historical consumption (1 or 2 dwelling units)
- Business/Commercial/Multi-Family – Service Rate is based on meter size
- Irrigation, Recreation District and School District – Service Rate is based on meter size
- Fire Service Connection - Service Rate is based on meter size

The breakdown of the percentage of customers on each classification is as follows:



Each rate is broken into two charges; service charge (fixed) and quantity Charges (variable). The majority of the water revenue is generated from service charges, because the majority of the Districts expenditures are fixed. The consumption charge makes up the other portion of water revenue. Consumption charge is based on how much water the customer uses. The District, through the Prop 218 process, has implemented a three year rate increase starting April 8, 2016. The Board decided to delay the entire rate increase on January 1, 2018. The remaining portion is scheduled to go into effect on January 1, 2019.



Water Rate Increase Summary

	Service Charge	Consumption Charge		
		Tier 1	Tier 2	Tier 3
January 1, 2014	\$ 30.37	\$ 0.75	\$ 1.04	\$ 1.37
April 8, 2016	\$ 30.71	\$ 1.53		
January 1, 2017	\$ 33.34	\$ 1.62		
January 1, 2018	\$ 39.18	\$ 1.61		
January 1, 2019	\$ 42.97	\$ 1.61		

Paradise Irrigation District
FY 2018/19 Budget
Revenue Description
Current Rates

Residential									
Each HCF (748 Gallons) 4/8/16 = \$1.53; 1/1/2017 = \$1.62; 1/1/18 = \$1.61									
	4/8/2016	1/1/2017	1/1/2018	1/1/2019					
Service Charge	\$17.06	\$19.00	\$20.00	\$20.00					
Debt Surcharge	8.88	9.16	14.00	\$17.79					
Reserve Surcharge	4.77	5.18	5.18	\$5.18					
Total Service Charge	\$30.71	\$33.34	\$39.18	\$42.97					
Business									
Each HCF (748 Gallons) 4/8/16 = \$1.53; 1/1/2017 = \$1.62; 1/1/18 = \$1.61									
5/8" & 3/4 Inch Meter	4/8/2016	1/1/2017	1/1/2018	1/1/2019	2 Inch Meter	4/8/2016	1/1/2017	1/1/2018	1/1/2019
Service Charge	\$17.06	\$19.00	\$20.00	\$20.00	Service Charge	\$90.93	\$101.27	\$106.60	\$106.60
Debt Surcharge	8.88	\$9.16	\$14.00	\$17.79	Debt Surcharge	47.33	\$48.82	\$74.62	\$94.82
Reserve Surcharge	4.77	\$5.18	\$5.18	\$5.18	Reserve Surcharge	25.42	\$27.61	\$27.61	\$27.61
Total Service Charge	\$30.71	\$33.34	\$39.18	\$42.97	Total Service Charge	\$163.68	\$177.70	\$208.83	\$229.03
1 Inch Meter	4/8/2016	1/1/2017	1/1/2018	1/1/2019	3 Inch Meter	4/8/2016	1/1/2017	1/1/2018	1/1/2019
Service Charge	\$28.49	\$31.73	\$33.40	\$33.40	Service Charge	\$170.60	\$190.00	\$200.00	\$200.00
Debt Surcharge	14.83	\$15.30	\$23.38	\$29.71	Debt Surcharge	88.80	\$91.60	\$140.00	\$177.90
Reserve Surcharge	7.97	\$8.65	\$8.65	\$8.65	Reserve Surcharge	47.70	\$51.80	\$51.80	\$51.80
Total Service Charge	\$51.29	\$55.68	\$65.43	\$71.76	Total Service Charge	\$307.10	\$333.40	\$391.80	\$429.70
1-1/2 Inch Meter	4/8/2016	1/1/2017	1/1/2018	1/1/2019	4 Inch Meter	4/8/2016	1/1/2017	1/1/2018	1/1/2019
Service Charge	\$56.81	\$63.27	\$66.60	\$66.60	Service Charge	\$284.39	\$316.73	\$333.40	\$333.40
Debt Surcharge	29.57	\$30.50	\$46.62	\$59.24	Debt Surcharge	148.03	\$152.70	\$233.38	\$296.56
Reserve Surcharge	15.88	\$17.25	\$17.25	\$17.25	Reserve Surcharge	79.52	\$86.35	\$86.35	\$86.35
Total Service Charge	\$102.26	\$111.02	\$130.47	\$143.09	Total Service Charge	\$511.94	\$555.78	\$653.13	\$716.31
Irrigation, Recreation District and School District Rates									
Each HCF (748 Gallons) \$0.35									
5/8" & 3/4 Inch Meter	4/8/2016	1/1/2017	1/1/2018	1/1/2019	2 Inch Meter	4/8/2016	1/1/2017	1/1/2018	1/1/2019
Service Charge	\$17.06	\$19.00	\$20.00	\$20.00	Service Charge	\$90.93	\$101.27	\$106.60	\$106.60
Debt Surcharge	8.88	\$9.16	\$14.00	\$17.79	Debt Surcharge	47.33	\$48.82	\$74.62	\$94.82
Reserve Surcharge	4.77	\$5.18	\$5.18	\$5.18	Reserve Surcharge	25.42	\$27.61	\$27.61	\$27.61
Total Service Charge	\$30.71	\$33.34	\$39.18	\$42.97	Total Service Charge	\$163.68	\$177.70	\$208.83	\$229.03
1 Inch Meter	4/8/2016	1/1/2017	1/1/2018	1/1/2019	3 Inch Meter	4/8/2016	1/1/2017	1/1/2018	1/1/2019
Service Charge	\$28.49	\$31.73	\$33.40	\$33.40	Service Charge	\$170.60	\$190.00	\$200.00	\$200.00
Debt Surcharge	14.83	\$15.30	\$23.38	\$29.71	Debt Surcharge	88.80	\$91.60	\$140.00	\$177.90
Reserve Surcharge	7.97	\$8.65	\$8.65	\$8.65	Reserve Surcharge	47.70	\$51.80	\$51.80	\$51.80
Total Service Charge	\$51.29	\$55.68	\$65.43	\$71.76	Total Service Charge	\$307.10	\$333.40	\$391.80	\$429.70
1-1/2 Inch Meter	4/8/2016	1/1/2017	1/1/2018	1/1/2019	4 Inch Meter	4/8/2016	1/1/2017	1/1/2018	1/1/2019
Service Charge	\$56.81	\$63.27	\$66.60	\$66.60	Service Charge	\$284.39	\$316.73	\$333.40	\$333.40
Debt Surcharge	29.57	\$30.50	\$46.62	\$59.24	Debt Surcharge	148.03	\$152.70	\$233.38	\$296.56
Reserve Surcharge	15.88	\$17.25	\$17.25	\$17.25	Reserve Surcharge	79.52	\$86.35	\$86.35	\$86.35
Total Service Charge	\$102.26	\$111.02	\$130.47	\$143.09	Total Service Charge	\$511.94	\$555.78	\$653.13	\$716.31
Fire Service Connection Charges									
Each HCF (748 Gallons) 4/8/16 = \$1.53; 1/1/2017 = \$1.62; 1/1/18 = \$1.61									
	4/8/2016	1/1/2017	1/1/2018	1/1/2018		4/8/2016	1/1/2017	1/1/2018	1/1/2018
Residential	\$6.75	\$6.75	\$6.75	\$0.00	6"	\$40.48	\$40.48	\$40.48	\$0.00
2"	\$13.49	\$13.49	\$13.49	\$0.00	8"	\$53.99	\$53.99	\$53.99	\$0.00
4"	\$26.99	\$26.99	\$26.99	\$0.00					

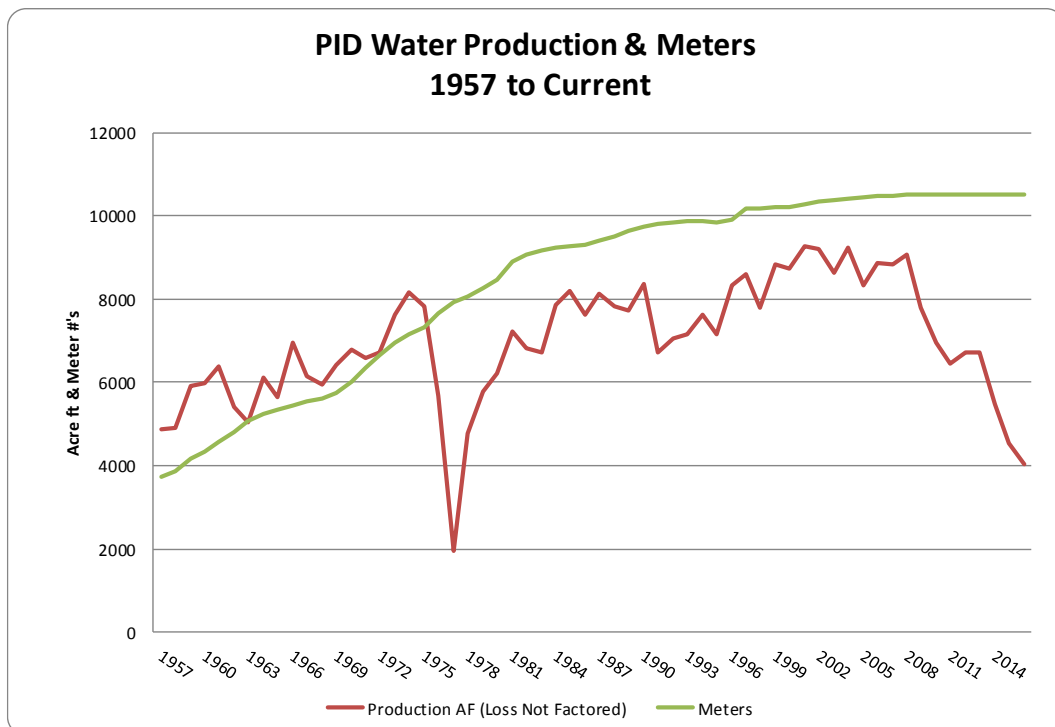
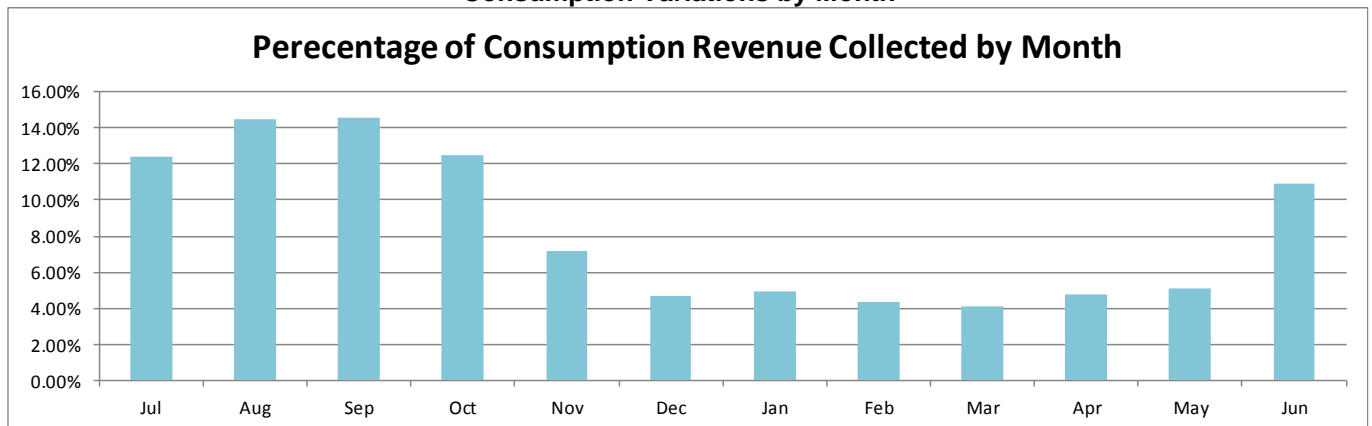
Paradise Irrigation District
FY 2018/19 Budget
Revenue Description

Quantity Charge

For fiscal year 2018/19, Water sales are projected to be 4,045 acre feet based on 80% of 2014 water sales. The District sells a majority of its water each year to residential customers (approximately 90%). The projection of water sales each year is a challenging task, because commodity revenue is sensitive to fluctuations in water sales volume and uncontrollable factors such as weather significantly impact the outcome. The District has consistently applied a conservative approach to projecting water sales. The current method for calculation of water sales is to average the actual consumption for the last four calendar years. Water sales revenue is projected to be the same as the FY 15 - 16 actual.

2018/19 Budget	\$ 2,833,600
2017/18 Actual	\$ 3,070,391
2017/18 Budget	\$ 2,851,200
2016/17 Actual	\$ 2,590,496

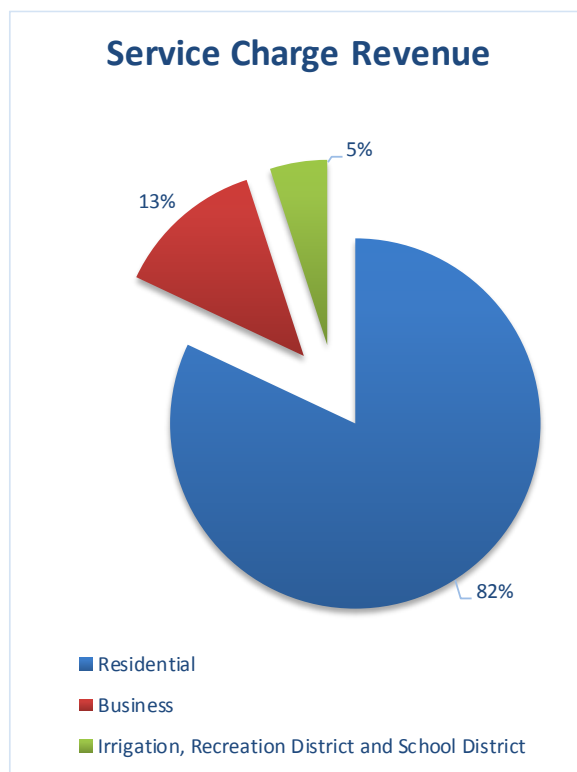
Consumption Variations by Month



Paradise Irrigation District
FY 2018/19 Budget
Revenue Description

Service Charge

A Service charge is assessed on a monthly basis based upon meter size except for residential customers. The current monthly service charge is \$33.34. The service charge will change to \$42.97 on January 1, 2018. Monthly service charge revenue is projected based on the number of equivalent water meters in service. The number of equivalent meters is estimated to be 13,631. This can go up or down based on customer's increases or decreasing the size of their meters. The charge is designed to recover a portion of the fixed costs of operating the District. These costs include debt service, maintenance of meters, storage facilities, water treatment, water lines and customer service costs for meter reading and billing.



Paradise Irrigation District FY 2018/19 Budget Revenue Description

Outside Water Revenue:

Through agreements with Del Oro Water Company, the District treats water purchased by Del Oro Water Company from PG&E and delivers it to the Paradise Pines District

Meter Installations:

The District charges customers for the installation of new water meters. For budgeting purposes, expenses associated with meter installations will be netted against meter installation revenue. For Fiscal Year 2018/19, meter installation revenue is projected to rebound from the Fiscal Year 2016-17 revenue. Due to the current residential market meter revenue was less than prior year budget.

Delinquency Charges:

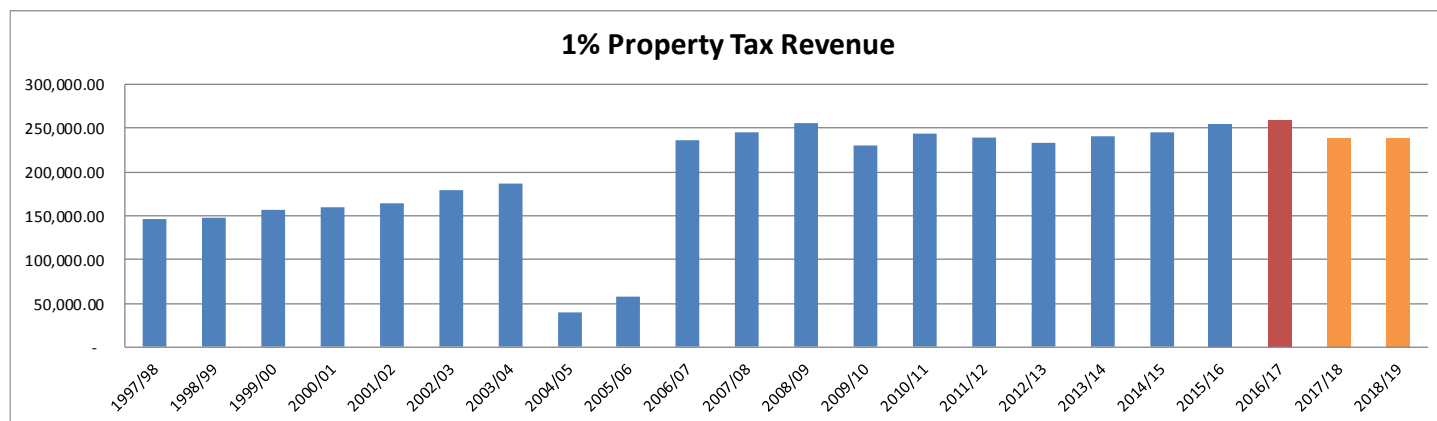
Penalty charges are assessed on accounts that do not pay their water bills by 25 dates after the bill is mailed. Should non-payment continue, interest is charged after the initial penalty charges per billing period. Delinquent charge revenues are estimated to remain the same as FY 16-17 projected revenues. Annually accounts are reviewed and outstanding balances that are sealed are added to the property's Butte County tax statements.

Surplus Property:

The District sells property that is no longer necessary for the operations of the District. The District sold the old office building in the prior fiscal year. The ARC of Butte County purchased the building and the District carried the financing for 20 years. The current budget accounts for annual payments from ARC of Butte County.

1% Property Tax Revenue

1% property tax revenues are dedicated to fund capital improvement projects and repair programs. FY 2018/19 revenues are estimated to be \$240,000. This budget estimate also assumes that the State does not divert these funds. During FY 2005/06 and FY 2006/07, the State diverted over 75%, and FY 2009/10 the State diverted 8% of the District's 1% property tax revenues as part of a two-year deal. Any future losses could impact the District's ability to fund capital improvements and repair programs. If 1% property tax revenues are not available for this purpose and capital improvement and repair programs must continue, they will be funded by the customer's water rates. This will require the District to increase water rate.



Facility Capacity Fees

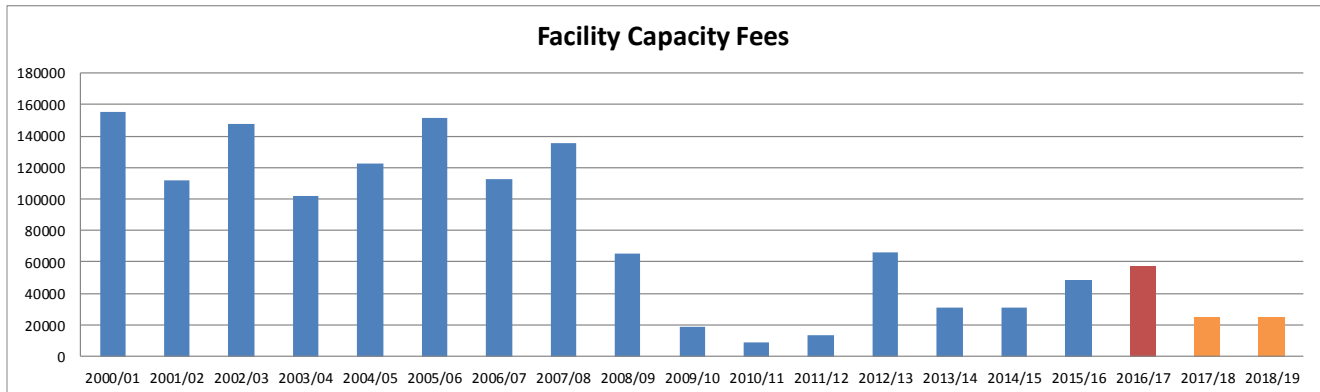
Facility Capacity Fees are budgeted at \$25,000 for FY 2018/19. Facility Capacity Fee revenue is difficult to estimate due to the unpredictable timing of receipts. Collection of this revenue depends heavily on development activity which, in turn, depends on real estate demands, the regional economic situation, land use planning

Paradise Irrigation District

FY 2018/19 Budget

Revenue Description

activity, coordination with other projects and other difficult-to-estimate activity. The District takes a conservative approach with respect to the forecast of these revenues.



Paradise Irrigation District
FY 2018/19 Budget
Operating Expense Information

Operating Budget

This section of the budget document describes the individual department operating expenses from the context of the programs and services that each delivers. Programs and services are developed and adjusted annually to continue the advancement of the District's Strategic Plan. Short-term initiatives identified by the departments are included in the operating program budgets.

The District's operating budget funds day-to-day programs and functions, and includes six main cost centers: Source of Supply, Security and Recreation, Water Treatment, Transmission and Distribution, Customer Service, and Administration. Major expense items in the operating program budget include salaries and benefits, materials and supplies, outside services, utilities, and insurance.

The majority of the District's operating expenses are salaries and benefits. Salaries and Benefits are 70% of the District's operating budget. The District employs 40 full time employees and approximately 5 seasonal employees. The District offers a quality benefit package to all full time employees. The benefit package includes a defined contribution retirement plan, medical, dental and vision insurance for the employee and their family, life insurance, and long-term disability insurance. The District's retirement plan is a defined contribution plan. The District contributes 9% of the employee's salary into their retirement plan every pay period. The District will also match up to 3% of the employee's voluntary retirement plan contribution. The projected operating cost for employees' salaries and benefits are based on the Memorandums of Understanding (MOU's) approved by the Board in 2014, however the MOU's are up for renegotiation in 2018.

The District's retirement plan is different than most California State government retirement plans. Those other State Government plans are called a defined benefit plan. Those plans give the employee a guaranteed annual payment after retirement based on years of service and salary. Those plans create an unknown liability for the government agency based on prior year returns from the account and based on the actuarial calculation.

Supplies and materials make up 14% of the operating budget. The main supplies and materials are water treatment chemicals and materials for distribution repairs.

Outside services make up 8% of the operating budget. The main outside services are legal services, annual auditing services, and equipment repairs.

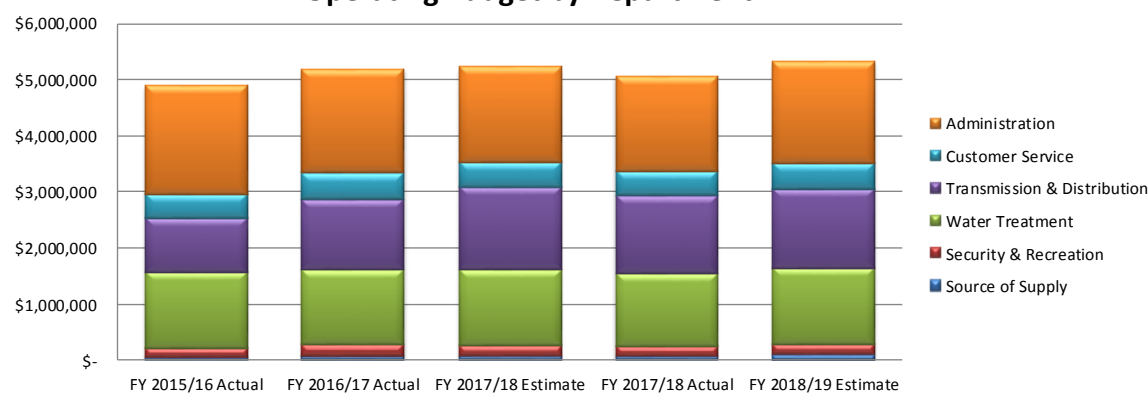
Utilities make up 5% of the operating budget and Insurance makes up 2% of the operating budget.

Paradise Irrigation District
FY 2018/19 Budget
Operating Budget Summary

Operational Expenses by Department

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Estimate	FY 2017/18 Actual	FY 2018/19 Estimate	FY 2019/20 Estimate
Source of Supply	\$ 46,390	\$ 72,332	\$ 75,026	\$ 70,106	\$ 104,733	\$ 57,355
Security & Recreation	175,600	212,474	186,475	183,781	184,508	202,221
Water Treatment	1,344,942	1,318,268	1,347,740	1,298,068	1,348,434	1,411,117
Transmission & Distribution	959,077	1,271,476	1,465,933	1,391,655	1,410,272	1,433,659
Customer Service	442,945	465,059	451,221	432,251	468,173	480,631
Administration	1,927,080	1,840,661	1,694,414	1,688,136	1,801,894	1,843,505
Total Operating Expenditures	4,896,033	5,180,270	5,220,809	5,063,996	5,318,014	5,428,489

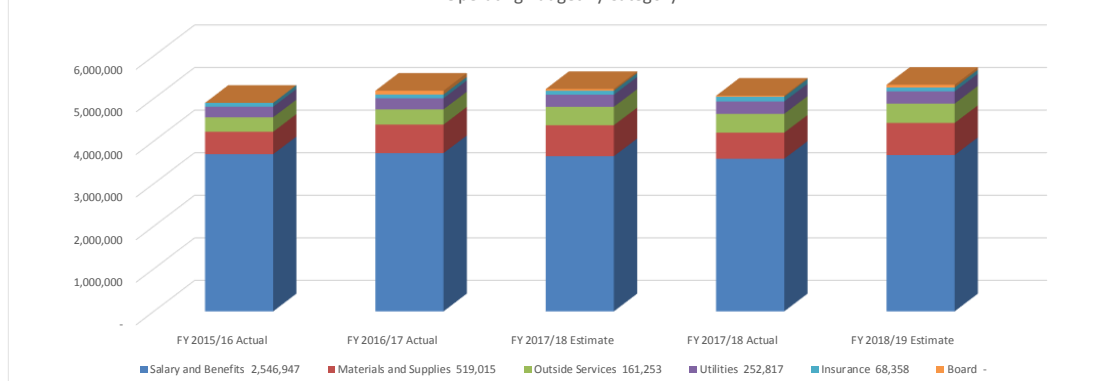
Operating Budget by Department



Operational Expenses by Category

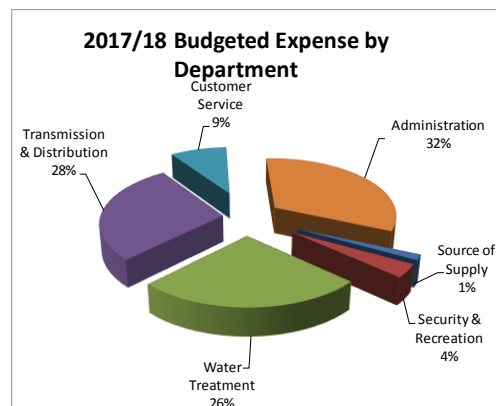
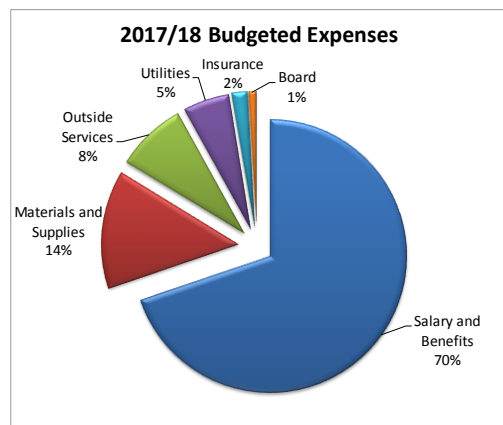
	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Estimate	FY 2017/18 Actual	FY 2018/19 Estimate	FY 2019/20 Estimate
Operational Summary						
Salary and Benefits	3,690,301	3,715,155	3,644,325	3,583,708	3,670,705	3,818,504
Materials and Supplies	526,662	669,902	726,350	612,664	752,500	770,850
Outside Services	340,807	358,722	433,220	442,291	455,320	422,220
Utilities	248,292	260,884	284,385	290,220	286,285	284,385
Insurance	89,972	86,488	92,155	111,642	92,155	92,155
Board	-	89,120	40,375	23,471	61,049	40,375
Total Operating Expense	4,896,033	5,180,270	5,220,809	5,063,996	5,318,014	5,428,489

Operating Budget By Category



Paradise Irrigation District
FY 2018/19 Budget
Operating Budget Detail

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Estimate	FY 2017/18 Actual	FY 2018/19 Estimate	FY 2019/20 Estimate
<u>Source of Supply</u>						
Salary and Benefits	4,263	1,134	8,676	-	8,383	9,505
Materials and Supplies	30,860	58,344	25,000	55,247	55,000	26,500
Outside Services	7,294	8,387	30,070	9,138	30,070	10,070
Utilities	3,197	3,666	10,600	5,229	10,600	10,600
Insurance	775	800	680	492	680	680
Total Source and Supply	46,390	72,332	75,026	70,106	104,733	57,355
<u>Security & Recreation</u>						
Salary and Benefits	164,487	192,704	164,844	173,017	159,277	180,591
Materials and Supplies	4,901	1,237	7,900	1,494	7,900	7,900
Outside Services	1,635	5,450	5,200	1,427	5,800	5,200
Utilities	2,166	10,598	5,400	6,314	8,400	5,400
Insurance	2,410	2,486	3,131	1,530	3,131	3,131
Total Security & Recreation	175,600	212,474	186,475	183,781	184,508	202,221
<u>Water Treatment</u>						
Salary and Benefits	991,194	947,798	920,200	932,485	905,894	931,576
Materials and Supplies	163,669	191,014	192,900	183,223	207,900	235,900
Outside Services	35,458	22,381	63,500	23,262	63,500	72,500
Utilities	135,453	137,303	153,400	146,929	153,400	153,400
Insurance	19,168	19,773	17,740	12,168	17,740	17,740
Total Water Treatment	1,344,942	1,318,268	1,347,740	1,298,068	1,348,434	1,411,117
<u>Transmission & Distribution</u>						
Salary and Benefits	773,755	998,301	1,129,604	1,103,566	1,061,394	1,097,331
Materials and Supplies	92,977	176,836	179,050	191,972	228,200	179,050
Outside Services	25,545	23,688	49,900	21,988	29,400	49,900
Utilities	51,243	56,603	80,600	64,252	64,500	80,600
Insurance	15,557	16,048	26,778	9,876	26,778	26,778
Total Transmission and Distribution	959,077	1,271,476	1,465,933	1,391,655	1,410,272	1,433,659
<u>Customer Service</u>						
Salary and Benefits	422,998	448,304	413,885	453,206	430,837	448,296
Materials and Supplies	7,713	6,497	8,400	(28,489)	8,400	8,400
Outside Services	6,426	4,267	17,000	3,847	17,000	12,000
Insurance	5,808	5,991	11,936	3,687	11,936	11,936
Total Customer Service	442,945	465,059	451,221	432,251	468,173	480,631
<u>Administration</u>						
Salary and Benefits	1,333,604	1,126,914	1,007,115	921,433	1,104,921	1,151,206
Materials and Supplies	226,541	235,975	313,100	209,216	245,100	313,100
Outside Services	264,449	294,550	267,550	382,630	309,550	272,550
Utilities	56,232	52,714	34,385	67,496	49,385	34,385
Insurance	46,254	41,389	31,890	83,889	31,890	31,890
Board	-	89,120	40,375	23,471	61,049	40,375
Total Administration	1,927,080	1,840,661	1,694,414	1,688,136	1,801,894	1,843,505

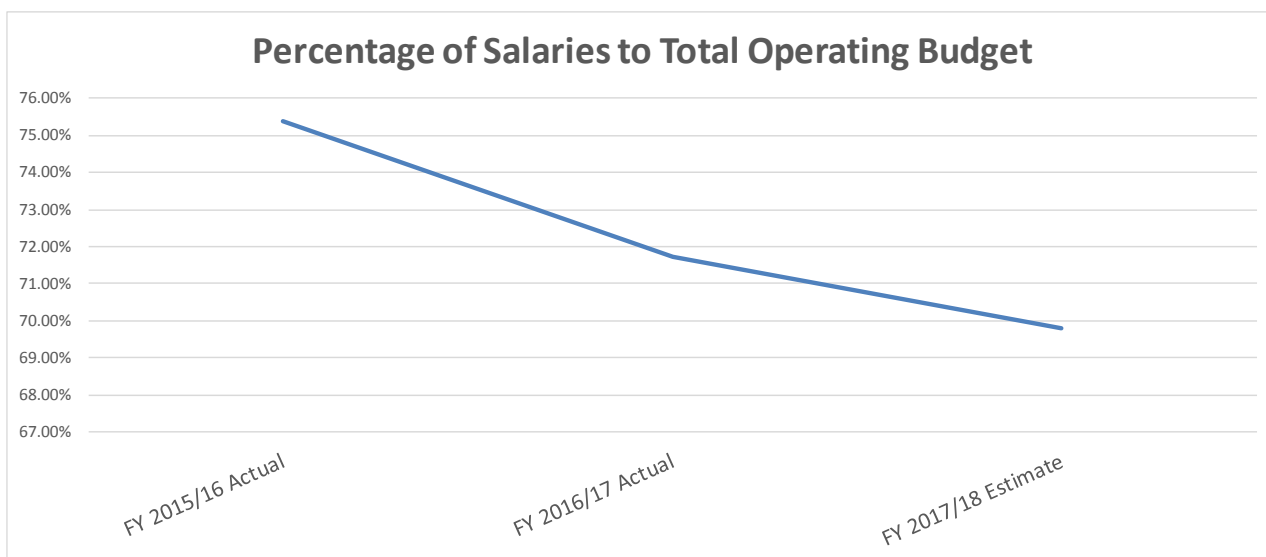
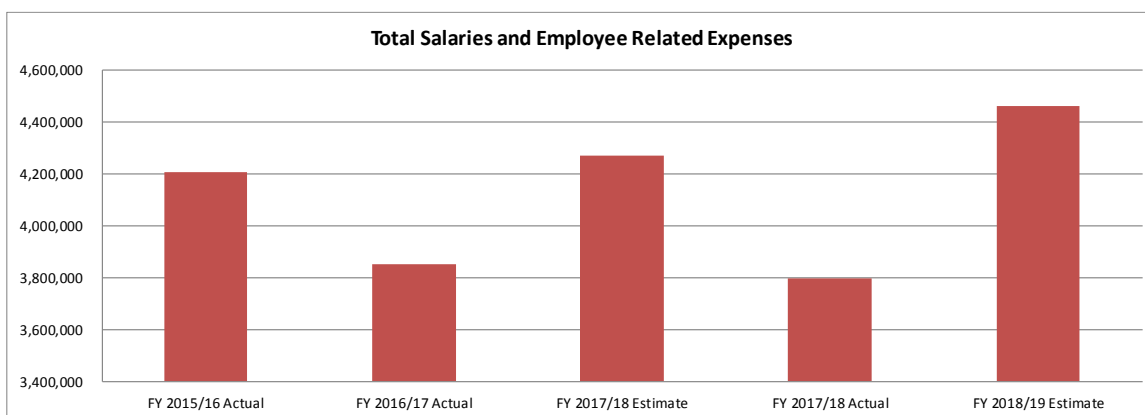


Paradise Irrigation District
FY 2018/19 Budget
Labor Analysis
Overview

Labor Analysis

Personnel cost is the largest cost associated with running the day to day operations of the District. Personnel cost is made up of salaries and employee related expenses. Personnel cost are 17.75% of the total 2017/18 budgeted expenditures and 68.53% of the total operational expenses. Employee related expenses are a large portion of personnel expenses. Employee related expenses average 56.16% of salaries. This percentage continues to rise in relation to salaries.

Employee related expenses include retirement, medical, dental, vision, long-term disability, life, workers compensation insurance and employee related taxes. The District has listed all costs associated with employment for each position to be transparent to the public.



Paradise Irrigation District
FY 2018/19 Budget
Budgeted Labor

Budgeted Salaries and Benefits FY 2018/19

	Salaries	Overtime	Retirement	Health Benefits	FICA, W/C, & LTD	TOTAL SALARIES AND BENEFITS
CONTRACT						
General Manager	156,000		24,180	17,876	21,902	219,958
CFO	118,560		14,227	26,895	16,646	176,328
MANAGEMENT						
Treatment Plant Superintendent	113,838		13,661	9,968	15,983	153,450
Superintendent	106,600		12,792	25,361	14,967	159,719
Asst Engineer	105,872		12,705	26,895	14,864	160,336
Treatment Plant Operations Supervisor	98,051		11,766	26,895	13,766	150,478
Asst Superintendent	88,120		10,574	25,361	12,372	136,428
Office Manager	70,720		8,486	26,895	9,929	116,030
District Secretary	74,003		8,880	9,968	10,390	103,240
IT Manager	70,595		8,471	9,968	9,912	98,945
UNION						
Accounting Technician	60,156	-	7,219	20,650	8,446	96,470
Customer Service Representative	37,017	-	4,442	26,895	5,197	73,551
District Plant and Facility Maintenance Technician	76,004	-	9,120	17,876	10,671	113,671
Engineering Drafter	56,255	-	6,751	9,410	7,898	80,314
Lake Patrol	58,668	1,065	7,168	20,650	8,386	95,937
Mechanic	66,856	-	8,023	25,361	9,387	109,625
Meter Serviceperson	61,880	-	7,426	26,895	8,688	104,888
Meter Supervisor	73,472	-	8,817	9,410	10,315	102,014
Sr. Customer Service Representative	53,162	-	6,379	20,650	7,464	87,655
Utility Billing Technician	60,126	-	7,215	25,361	8,442	101,143
Utility Crew Leader	56,858	2,585	7,133	26,895	8,346	101,816
Utility Crew Leader	66,644	3,024	8,360	26,895	9,781	114,705
Assistant Lake Patrol	42,723	-	5,127	17,876	5,998	71,724
Utility Worker 1	48,283	-	5,794	25,361	6,779	86,217
Utility Worker 1	42,723	-	5,127	9,968	5,998	63,816
Utility Crew Leader	51,990	-	6,239	9,410	7,299	74,939
Utility Worker 1	39,509	-	4,741	9,968	5,547	59,764
Utility Worker 1	46,195	-	5,543	9,410	6,486	67,635
Utility Worker 1	46,114	-	5,534	26,895	6,474	85,017
Meter Serviceperson	48,763	2,218	6,118	26,895	7,158	91,151
Utility Worker 1	50,102	2,276	6,285	26,895	7,354	92,913
Warehouse Person	66,644	-	7,997	17,876	9,357	101,875
Distribution System Operator	51,896	-	6,228	9,968	7,286	75,378
Water Treatment Plant Operator 3	79,341	16,500	11,501	17,876	13,456	138,674
Water Treatment Plant Operator 4	79,341	16,500	11,501	25,361	13,456	146,159
Water Treatment Plant Operator 4	79,341	16,500	11,501	17,876	13,456	138,674
Water Treatment Plant Operator 5	87,279	16,500	12,453	9,968	14,571	140,770
Utility Worker 1	39,391	-	4,727	26,895	5,531	76,544
Utility Worker 1	39,391	-	4,727	26,895	5,531	76,544
Utility Worker 1	39,391	-	4,727	26,895	5,531	76,544
Temporary Laborer	22,171	-	-	-	3,113	25,284
Temporary Laborer	22,171	-	-	-	3,113	25,284
Temporary Laborer	22,171	-	-	-	3,113	25,284
Temporary Laborer	22,171	-	-	-	3,113	25,284
Temporary Laborer	22,171	-	-	-	3,113	25,284
Directors						
Division 1	-	-	-	-	-	-
Division 2	2,400	-	-	9,410	337	12,147
Division 3	-	-	-	-	-	-
Division 4	2,400	-	-	-	337	2,737
Division 5	-	-	-	-	-	-
TOTAL	2,823,528	77,167	339,665	814,721	407,258	4,462,340

Paradise Irrigation District
FY 2018/19 Budget
Budgeted Labor

Budgeted Salaries and Benefits FY 2019/20

	Salaries	Overtime	Retirement	Health Benefits	FICA, W/C, & LTD	TOTAL SALARIES AND BENEFITS
CONTRACT						
General Manager	162,240		25,147	19,125	22,778	229,290
CFO	123,302		14,796	28,773	17,312	184,183
MANAGEMENT						
Treatment Plant Superintendent	118,392		14,207	10,654	16,622	159,876
Superintendent	110,864		13,304	27,124	15,565	166,857
Asst Engineer	108,647		13,038	28,773	15,254	165,711
Treatment Plant Operations Supervisor	99,637		11,956	28,773	13,989	154,355
Asst Superintendent	91,645		10,997	27,124	12,867	142,634
Office Manager	73,549		8,826	28,773	10,326	121,474
District Secretary	76,963		9,236	10,654	10,806	107,658
IT Manager	73,419		8,810	10,654	10,308	103,191
UNION						
Accounting Technician	62,562	-	7,507	22,106	8,784	100,960
Customer Service Representative	38,498	-	4,620	28,773	5,405	77,296
District Plant and Facility Maintenance Technician	77,584	-	9,310	19,125	10,893	116,911
Engineering Drafter	57,957	-	6,955	10,055	8,137	83,104
Lake Patrol	60,430	1,118	7,386	22,106	8,641	99,681
Mechanic	68,946	-	8,273	27,124	9,680	114,023
Meter Serviceperson	62,895	-	7,547	28,773	8,830	108,046
Meter Supervisor	75,826	-	9,099	10,055	10,646	105,627
Sr. Customer Service Representative	55,288	-	6,635	22,106	7,762	91,791
Utility Billing Technician	61,983	-	7,438	27,124	8,702	105,248
Utility Crew Leader	56,796	2,630	7,131	28,773	8,343	103,672
Utility Crew Leader	68,726	3,178	8,628	28,773	10,095	119,401
Assistant Lake Patrol	44,432	-	5,332	19,125	6,238	75,127
Utility Worker 1	50,215	-	6,026	27,124	7,050	90,414
Utility Worker 1	44,432	-	5,332	10,654	6,238	66,656
Utility Crew Leader	54,070	-	6,488	10,055	7,591	78,205
Utility Worker 1	41,089	-	4,931	10,654	5,769	62,443
Utility Worker 1	48,043	-	5,765	10,055	6,745	70,609
Utility Worker 1	46,498	-	5,580	28,773	6,528	87,379
Meter Serviceperson	48,378	2,240	6,074	28,773	7,107	92,572
Utility Worker 1	50,646	2,344	6,359	28,773	7,440	95,562
Warehouse Person	68,726	-	8,247	19,125	9,649	105,747
Distribution System Operator	53,972	-	6,477	10,654	7,578	78,681
Water Treatment Plant Operator 3	81,200	16,500	11,724	19,125	13,717	142,266
Water Treatment Plant Operator 4	81,200	16,500	11,724	27,124	13,717	150,266
Water Treatment Plant Operator 4	81,200	16,500	11,724	19,125	13,717	142,266
Water Treatment Plant Operator 5	88,667	16,500	12,620	10,654	14,765	143,207
Utility Worker 1	40,967	-	4,916	28,773	5,752	80,408
Utility Worker 1	40,967	-	4,916	28,773	5,752	80,408
Utility Worker 1	40,967	-	4,916	28,773	5,752	80,408
Temporary Laborer	23,058	-	-	-	3,237	26,295
Temporary Laborer	23,058	-	-	-	3,237	26,295
Temporary Laborer	23,058	-	-	-	3,237	26,295
Temporary Laborer	23,058	-	-	-	3,237	26,295
Temporary Laborer	23,058	-	-	-	3,237	26,295
Directors						
Division 1	-			-	-	-
Division 2	2,400			-	337	2,737
Division 3	2,400			10,450	337	13,187
Division 4	-			-	-	-
Division 5	-			-	-	-
TOTAL	2,911,908	77,510	349,998	871,880	419,714	4,631,009

Paradise Irrigation District
FY 2018/19 Budget
Labor Analysis
Personnel Cost Trend

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Estimate	FY 2017/18 Actual	FY 2018/19 Estimate	FY 2018/19 Estimate
Source of Supply						
Salary	-	-	5,073	-	5,070	5,532
Overtime	2,554	916	51	-	53	56
Employee Related Expense	1,709	219	3,552	-	3,260	3,917
Total Source and Supply	4,263	1,134	8,676	-	8,383	9,505
Security & Recreation						
Salary	96,185	119,195	96,395	103,942	96,321	105,113
Overtime	-	854	961	1,231	1,012	1,062
Employee Related Expense	68,302	72,655	67,489	67,843	61,945	74,416
Total Security & Recreation	164,487	192,704	164,844	173,017	159,277	180,591
Water Treatment						
Salary	619,198	605,833	573,880	585,868	563,139	577,283
Overtime	52,634	68,551	66,000	59,631	66,000	66,000
Employee Related Expense	319,363	273,414	280,320	286,985	276,754	288,293
Total Water Treatment	991,194	947,798	920,200	932,485	905,894	931,576
Transmission & Distribution						
Salary	383,657	645,006	708,461	693,402	672,091	691,347
Overtime	962	449	5,876	1,174	4,041	4,157
Employee Related Expense	389,135	352,846	415,268	408,991	385,262	401,827
Total Transmission and Distribution	773,755	998,301	1,129,604	1,103,566	1,061,394	1,097,331
Customer Service						
Salary	269,278	290,005	253,086	284,974	263,731	272,127
Overtime	-	-	-	492	-	-
Employee Related Expense	153,720	158,299	160,799	167,741	167,106	176,169
Total Customer Service	422,998	448,304	413,885	453,206	430,837	448,296
Administration						
Salary	775,537	763,897	677,600	613,722	738,885	765,803
Overtime	598	3,925	-	4,624	-	-
Employee Related Expense	557,469	359,092	354,889	303,087	366,035	385,403
Total Administration	1,333,604	1,126,914	1,032,490	921,433	1,104,921	1,151,206
Pipeline						
Salary	440,540	89,540	371,088	139,181	484,291	494,703
Overtime	126	-	3,917	63	6,062	6,235
Employee Related Expense	77,719	46,006	225,732	74,682	301,281	311,566
Total Pipeline	518,385	135,546	600,737	213,926	791,634	812,505
Salary	2,584,394	2,513,476	2,685,585	2,421,089	2,823,528	2,911,908
Overtime	56,874	74,695	76,804	67,215	77,167	77,510
Employee Related Expense	1,567,417	1,262,530	1,508,048	1,309,329	1,561,644	1,641,592
Total Personnel Cost	4,208,685	3,850,701	4,270,437	3,797,633	4,462,340	4,631,009
Employee Related Expense as % of Salaries	59.34%	48.78%	54.59%	52.62%	53.84%	54.91%

Paradise Irrigation District
FY 2018/19 Budget
Labor Analysis
Employee Related Expenses Projection

Employee Related Expenses

The District offers three medical plans, dental, vision, long-term disability and life insurance. Each employee can select a medical insurance program that covers their whole family. The District has capped the total monthly premium at three different levels. The District contributes \$628.00 per month for the employee only plan, \$1,418.00 per month for a couple, and \$1,717.00 per month for a family. This cap applies to two of the three plans. The classic plan and the advantage plan. If the insurance premium exceeds the cap the employee is responsible to pay the addition amount. The District offered a Health Saving Account this year with a high deductible health insurance. The District agreed to pay 100% of the insurance premium and to contribute \$3,000.00 (family) or \$1,500 (couple or employee only) in the employees HSA account in the first year and 75% of the deductible in the subsequent years.

The District also offers a deferred compensation plan. The District contributes 9% of the employee's salary in a 457 retirement plan. The District will match an additional 3% of the employee voluntary contribution into their retirement plan.

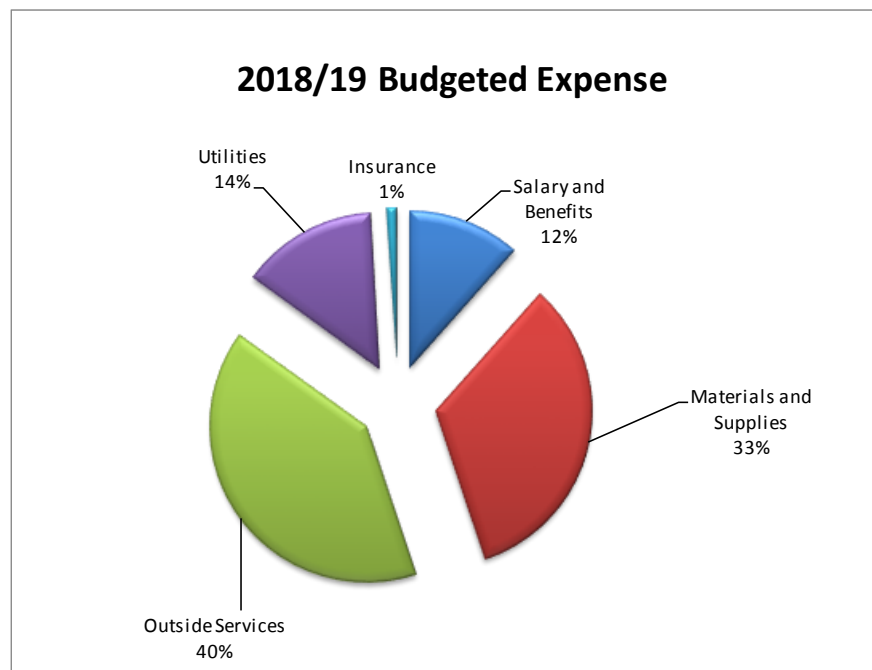
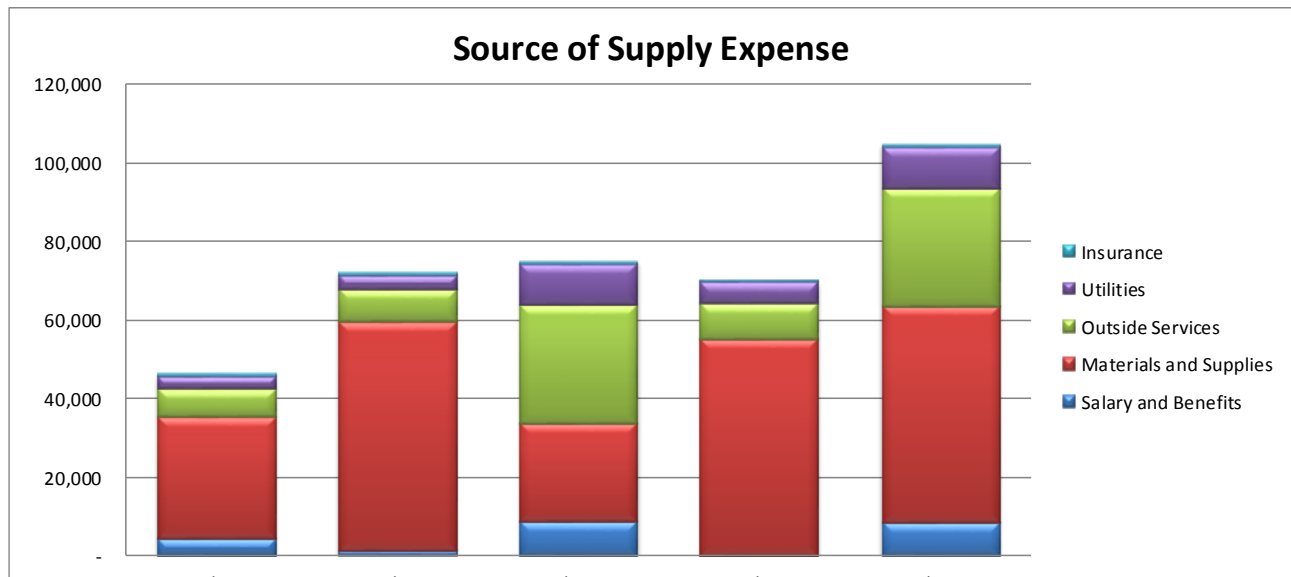
The total increase in Employee Related Expenses from actual FY 2017/18 to FY 2018/19 Budget is 18.44% or \$230,000.

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Estimate	FY 2017/18 Actual	FY 2018/19 Estimate	FY 2019/20 Estimate
Insurance						
Medical	730,998	597,341	741,204	647,518	759,961	816,725
Dental	46,407	32,262	39,307	33,227	38,913	39,307
Vision	11,500	8,084	9,943	8,124	9,943	9,943
Long-Term Disability	11,535	9,814	10,773	10,858	11,313	11,659
Life	6,943	5,773	5,904	6,311	5,904	5,904
Workers Compensation	149,711	121,902	165,743	127,995	174,042	179,365
Retirement	402,074	286,753	323,850	274,010	339,665	349,998
FICA/Medicare Tax	207,633	200,525	211,323	201,287	221,903	228,690
Total	1,566,800	1,262,455	1,508,048	1,309,329	1,561,644	1,641,592
Source of Supply	1,709	219	3,552	-	3,260	3,917
Security & Recreation	68,302	72,655	67,489	67,843	61,945	74,416
Water Treatment	319,363	273,414	280,320	286,985	276,754	288,293
Transmission & Distribution	389,135	352,846	415,268	408,991	385,262	401,827
Customer Service	153,720	158,299	160,799	167,741	167,106	176,169
Administration	557,469	359,092	354,889	303,087	366,035	385,403
Capital	77,719	46,006	225,732	74,682	301,281	311,566
Total	1,567,417	1,262,530	1,508,048	1,309,329	1,561,644	1,641,592

Note: All totals are net of employee's portion of the expense.

Paradise Irrigation District
FY 2018/19 Budget
Source of Supply

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Estimate	FY 2017/18 Actual	FY 2018/19 Estimate	FY 2019/20 Estimate
Source of Supply						
Salary and Benefits	4,263	1,134	8,676	-	8,383	9,505
Materials and Supplies	30,860	58,344	25,000	55,247	55,000	26,500
Outside Services	7,294	8,387	30,070	9,138	30,070	10,070
Utilities	3,197	3,666	10,600	5,229	10,600	10,600
Insurance	775	800	680	492	680	680
Department Totals	46,390	72,332	75,026	70,106	104,733	57,355



Paradise Irrigation District
FY 2018/19 Budget
Source of Supply

Long Term Goals

1. Maintain maximum storage in Paradise Lake and Magalia Reservoir with the highest quality water as possible;
2. Reduce electric consumption at the plant with efficient operations of the Magalia Raw Water Bypass Pipeline between the lake and the treatment plant, and the Raw Water Pump Station between the reservoir and the plant; and
3. Maintain the footprints and integrity of the dams and spillways at Paradise Lake, Magalia Reservoir and the Magalia Bypass Diversion Dam. This requires ongoing brush removal and inspection.

Major Accomplishments FY 2017-18

- Submitted Emergency Action Plan (EAP) with existing dam breach inundation maps for Paradise Dam per CalOES requirements;
- Cleared reoccurring vegetative growth at Paradise and Magalia dams and spillways;
- Ongoing inspections of the Paradise and Magalia dams and spillways;
- Daily operations of the Magalia Reservoir 2,200 feet capacity limit, and made reports to DSOD as needed;
- Ongoing monitoring of the Watershed (Source Water) Sanitary Survey regarding potential causes of contamination to water quality;
- Utilized low cost brush removal crews in the watershed provided by CalFire, and the County Sheriff's Office; and
- Assisted with a large shaded fuel removal project along the north-east side of Magalia Reservoir funded by the Sierra Nature Conservancy through the Butte County Fire Safe Council.

Major Goals FY 2018-19

- Update EAP for Paradise Dam and submit EAP for Magalia Dam per CalOES requirements with updated inundation maps, by using the state's EAP template;
- Participate in the District's planning to date regarding condition assessment and improvements for Magalia and Paradise Dams;
- Assist in discussions to develop a strategy to further the District's goal to improve Magalia Dam;
- Attend meetings and provide input on a wide variety of projects to increase water supply;
- Planning and/or implementation of maintenance of completed shaded fuel removal projects using prescribed/controlled burns or low cost crews;
- Continue to utilize and supervise low cost brush removal services on District land and at our facilities, including reoccurring homeless encampments;
- Assist with planning and supervise shaded fuel removal grant projects on District land funded through the Butte County Fire Safe Council and the Sierra Nevada Nature Conservancy;
- Monitor and mitigate activities in the watershed that may be detrimental to water quality, such as the Paradise Pines RV Park and Campground in Magalia; and
- Monitor the operation and condition, and develop maintenance recommendations for the following:
 1. Paradise Dam outlet plug valve vibration.
 2. Magalia Dam outlet pipe cradle stability and tunnel wall leakage.
 3. Magalia and Paradise Dam intake structures.

Paradise Irrigation District

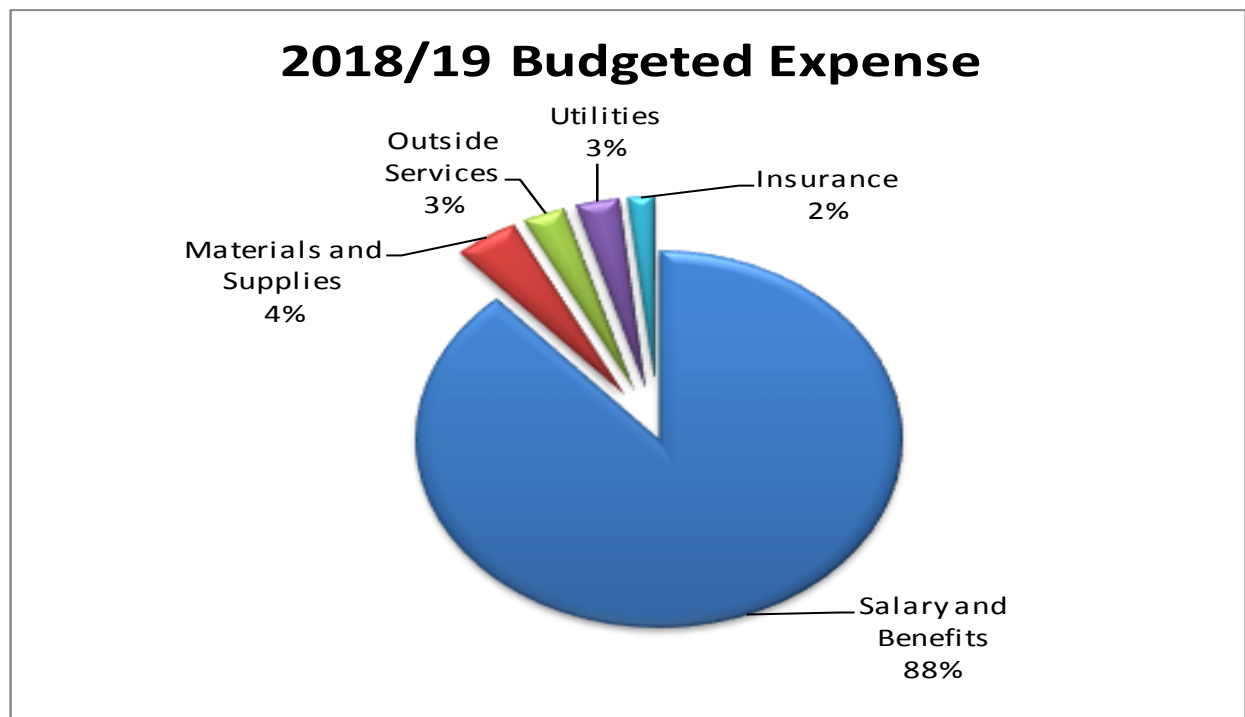
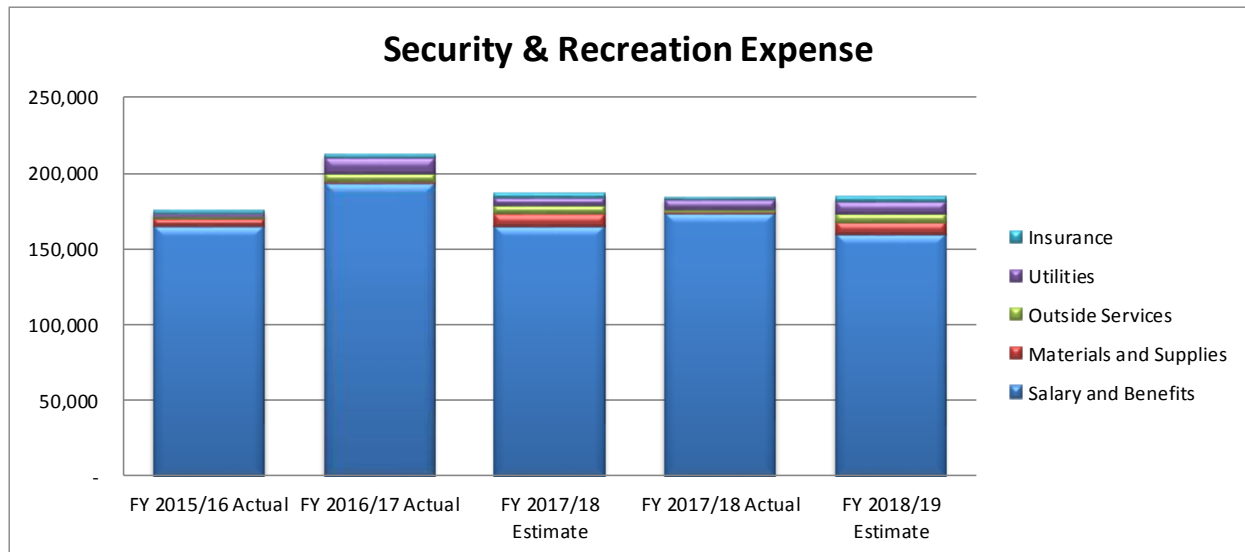
FY 2018/19 Budget

Source of Supply

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Estimate	FY 2017/18 Actual	FY 2018/19 Estimate	FY 2019/20 Estimate
<u>Salaries and Benefits</u>						
Salaries	-	-	5,073	-	5,070	5,532
Overtime	2,554	916	51	-	53	56
Employee Related Benefits	1,709	219	3,552	-	3,260	3,917
<u>Materials and Supplies</u>						
Supplies and Services	212	-	-	102	-	-
Equipment Rental	-	-	-	-	-	-
Employee Expense	-	-	-	-	-	-
Employee Travel	-	-	-	-	-	-
Gas & Oil	-	-	2,000	-	2,000	2,000
Office Supplies	-	3,571	-	3,457	-	-
Construction Supplies	1,421	-	1,000	-	1,000	1,000
Misc Supplies	29,227	54,688	20,000	51,603	50,000	20,000
Small Tools	-	16	-	-	-	-
Performance Testing Samples/Standards	-	-	1,000	-	1,000	2,500
Permits	-	-	1,000	50	1,000	1,000
<u>Outside Services</u>						
Education/Seminars	-	-	-	-	-	-
Security	4,293	5,505	-	-	-	-
Licenses	-	-	70	-	70	70
Engineering	-	-	-	-	-	-
Commercial Services/Repairs	526	207	28,000	1,823	28,000	8,000
Weed Control	2,475	2,675	1,800	7,315	1,800	1,800
<u>Utilities</u>						
Electricity	1,876	3,300	10,000	3,684	10,000	10,000
Phone	213	217	400	229	400	400
Refuse Disposal	-	-	-	-	-	-
Landscaping	1,108	150	200	1,316	200	200
<u>Insurance</u>						
Liability Insurance	775	800	680	492	680	680
	46,390	72,332	75,026	70,106	104,733	57,355

Paradise Irrigation District
FY 2018/19 Budget
Security & Recreation

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Estimate	FY 2017/18 Actual	FY 2018/19 Estimate	FY 2019/20 Estimate
Security & Recreation						
Salary and Benefits	164,487	192,704	164,844	173,017	159,277	180,591
Materials and Supplies	4,901	1,237	7,900	1,494	7,900	7,900
Outside Services	1,635	5,450	5,200	1,427	5,800	5,200
Utilities	2,166	10,598	5,400	6,314	8,400	5,400
Insurance	2,410	2,486	3,131	1,530	3,131	3,131
Department Totals	175,600	212,474	186,475	183,781	184,508	202,221



Paradise Irrigation District
FY 2018/19 Budget
Security & Recreation

Long Term Goals

1. Provide security of our water supply at the District's reservoirs and properties in the watershed;
2. Respond to wide variety issues on District land, and land owned by other entities adjacent to the District's land, and report illegal activities to the County or State agencies for enforcement;
3. Oversee recreational activities at Paradise Lake while promoting responsible use of the District's resources, and enforcing its rules and regulations; and
4. Active participation on the Paradise Lake Recreation Committee involving collaboration and discussion of issues, rules, regulations, and improvements.

Major Accomplishments FY 2017-18

- Planning and implementation of another successful Kids Fishing Day (20th);
- Worked toward revising grant Funding Agreement from the State Boating & Waterways to install the North Lake Boat Launching Facility at the existing Boat Launch Ramp No. 1;
- Planning to improve land purchased from Sierra Pacific Industries near the Boat Launch Ramp No. 1 for parking expansion;
- Ongoing surveillance of PID land for illegal activities and trespassing;
- Ongoing updates and reporting relative to the U.S. Forest Service Operations Plan regarding the ten-year Special Use Permit for the District's facilities on Forest Service property;
- Completed several drainage, building, access road, and ADA construction projects at the lake;
- Obtained a \$3,000 grant from Butte County Fish & Game Commission for the purchase of catchable rainbow trout for the 2019 Kid's Fishing Day.
- Completed annual purchase and stocking of Paradise Lake with trophy and catchable sized trout prior to Kids Fishing Day; and
- Ongoing arrangements with the California Department of Fish & Wildlife to receive the District's 6,000 pound allocation deliveries of catchable trout for stocking Paradise Lake.

Major Goals FY 2018-19

- Active participation on the Paradise Lake Recreation Committee.
- Maintain security regarding water quality, public use and misuse of our facilities, vandalism, illegal camping, littering, trespassing, etc.
- Work with law enforcement agencies to warn or cite persons that may be involved in illegal activities at the lake.

Paradise Irrigation District

FY 2018/19 Budget

Security & Recreation

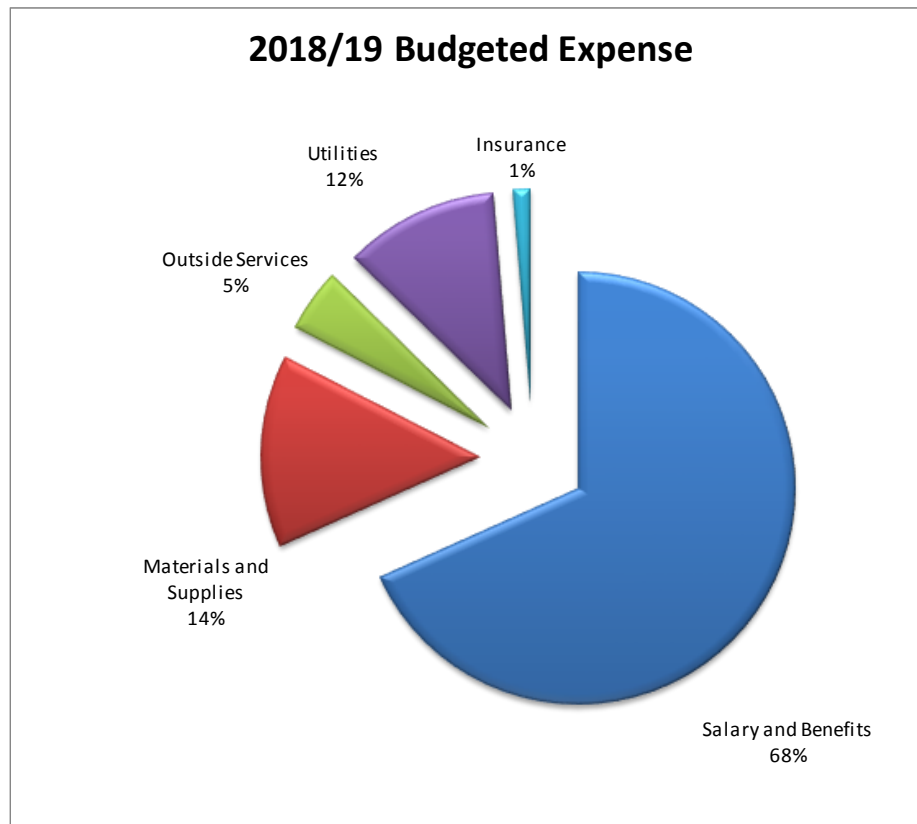
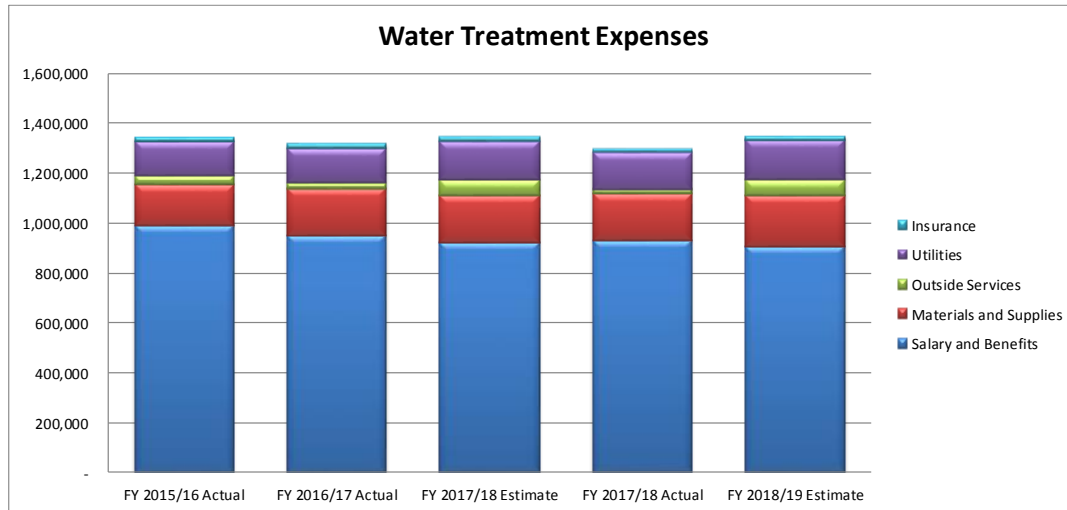
- Planning for another successful Kids Fishing Day (21st).
- Complete the annual Butte County Fish & Game Commission's grant application and make presentations.
- Manage the U.S. Forest Service Special Use Permit for the lake.
- Complete administrative tasks to secure the State Boating & Waterways grant to rehabilitate Boat Launch No. 1, and work toward implementation of the project.
- Improve the ADA accessibility requirements and make other improvements per U.S Forest Service requirements.
- If District funding is prioritized and approved, purchase the following equipment:
 1. Replace the 1995 ¾ ton four-wheel drive truck No.16 used at the lake to maintain outhouses with the existing one-ton four-wheel drive truck No. 42 currently used at the treatment plant. Purchase a replacement for Truck No. 42 included in the treatment budget.

Paradise Irrigation District
FY 2018/19 Budget
Security & Recreation

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Estimate	FY 2017/18 Actual	FY 2018/19 Estimate	FY 2019/20 Estimate
<u>Salaries and Benefits</u>						
Salaries	96,185	119,195	96,395	103,942	96,321	105,113
Overtime	-	854	961	1,231	1,012	1,062
Employee Related Benefits	68,302	72,655	67,489	67,843	61,945	74,416
<u>Materials and Supplies</u>						
Safety Training and Equipment	395	149	100	15	100	100
Supplies and Services	1,270	521	1,200	1,079	1,200	1,200
Recruitment Expense	-	-	-	-	-	-
Employee Travel	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Gas & Oil	36	-	4,000	-	4,000	4,000
Office Supplies	-	-	-	-	-	-
Construction Supplies	2,752	223	-	-	-	-
Misc Supplies	-	-	2,000	8	2,000	2,000
Small Tools	448	343	600	393	600	600
<u>Outside Services</u>						
Education/Seminars	140	-	-	-	-	-
Janitorial	785	967	400	1,008	1,000	400
Uniforms	-	-	200	-	200	200
Permits	370	2,276	600	337	600	600
Outside Services/Contracting	340	2,000	3,000	-	3,000	3,000
Commercial Services/Repairs	-	207	1,000	82	1,000	1,000
<u>Utilities</u>						
Electricity - Treatment Plant	1,053	1,163	1,000	1,146	1,000	1,000
Phone	-	-	900	-	900	900
Refuse Disposal	1,030	1,070	1,500	1,206	1,500	1,500
Landscaping	83	8,364	2,000	3,961	5,000	2,000
<u>Insurance</u>						
Liability Insurance	2,410	2,486	3,131	1,530	3,131	3,131
	175,600	212,474	186,475	183,781	184,508	202,221

Paradise Irrigation District
FY 2018/19 Budget
Water Treatment

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Estimate	FY 2017/18 Actual	FY 2018/19 Estimate	FY 2019/20 Estimate
Water Treatment						
Salary and Benefits	991,194	947,798	920,200	932,485	905,894	931,576
Materials and Supplies	163,669	191,014	192,900	183,223	207,900	235,900
Outside Services	35,458	22,381	63,500	23,262	63,500	72,500
Utilities	135,453	137,303	153,400	146,929	153,400	153,400
Insurance	19,168	19,773	17,740	12,168	17,740	17,740
Department Totals	1,344,942	1,318,268	1,347,740	1,298,068	1,348,434	1,411,117



Paradise Irrigation District
FY 2018/19 Budget
Water Treatment

Long Term Goal

1. Provide the highest quality water, which meets or exceeds all standards set forth by the US EPA and the California State Water Resources Control Board (State Board), Division of Drinking Water (DDW);
2. Maintain and replace aging equipment in a cost effective manner with in-house resources to the greatest extent practical; and
3. Recommend and implement capital improvement projects to extend the life cycle of the treatment and distribution systems.

Major Accomplishments FY 2017/18

- Completed conservation, drinking water and wastewater regulatory requirements including the following: 1. Annual Consumer Confidence Report, 2. monthly and/or annual reports, and 3. compliance inspections;
- Initiated NPDES permit renewal with consultants to assist the District with discussions with the Regional Board to justify higher limits for aluminum and DCBM with a mixing zone modeling study;
- State Revolving Fund (SRF) Program provided preliminary commitment to fund loan for the Process Water Recycle Project, and provide \$500,000 of principal forgiveness;
- Waterworks consulting is working on the design and CEQA for the Reservoir B replacement project, including the A Zone pipeline and pump station;
- Submitted reimbursement requests for the SRF Funding Agreement for planning and design for the Reservoir B project;
- Submitted SRF construction loan application for the Reservoir B project;
- Completed a condition assessment for the water storage tanks and set annual priorities for rehabilitation of C, D and E tanks;
- Harper consulting preparing bid documents for the rehabilitation of the C Tank including the installation of cathodic protection systems for the A Tank and the Raw Water Tank;
- PGE consultant evaluated LED lighting retrofit and return on investment for the treatment plant;
- Updated the treatment plant's site plan included in the County's hazardous materials business plan data base, and coordination of the plan with CalFire;

Major Goals FY 2018/19

- Renew the NPDES permit for pond discharges to Magalia Reservoir with less stringent aluminum and DCBM limits, with no improvements to the pond treatment;
- Prepare Request for Proposal to hire a consultant to evaluate the out of service cathodic protection system (CPS) at the treatment plant, and evaluate the CPS for the 2.5 mile 42-inch transmission pipeline to town;

Paradise Irrigation District

FY 2018/19 Budget

Water Treatment

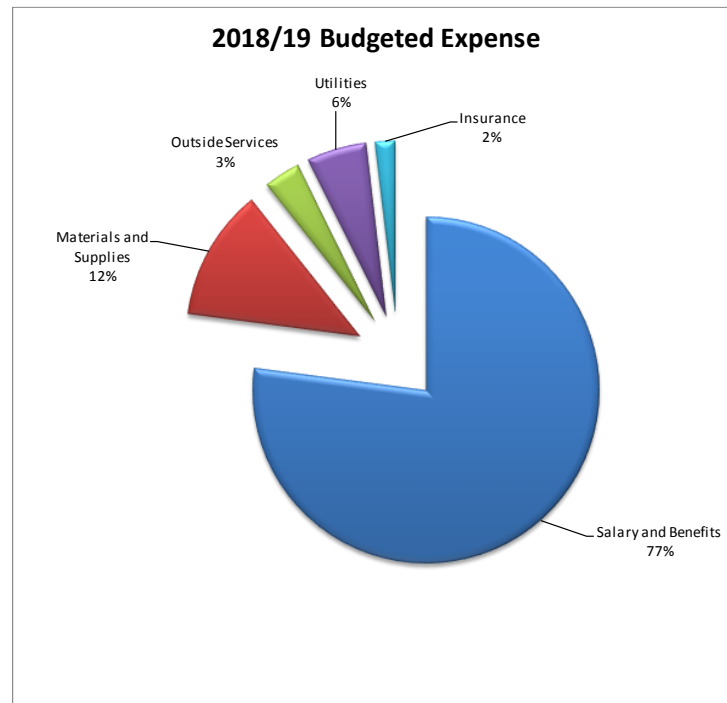
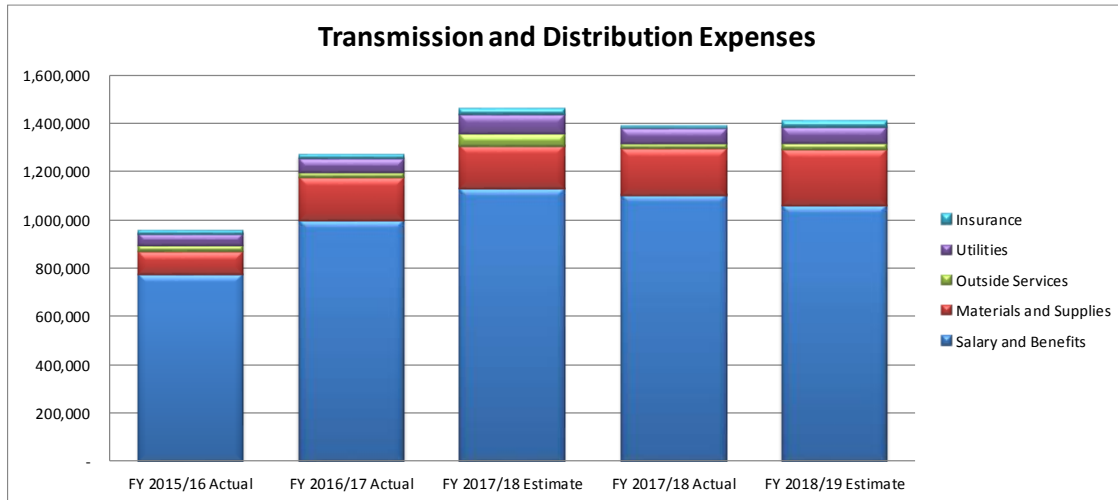
- Obtain Board policy direction regarding the Pond Alternative design for the Process Water Recycle Project;
- Evaluate, prioritize and discuss the need for the following treatment plant improvements including the following: Relocate 42-inch Creek Crossing, Upgrade SCADA, Recuperate Plant Paving, Replace Plant Generator/Transfer Switch, Replace Washwater Equalization Tank and Add Second Tank, and Relocate Bleach Tanks into New Containment;
- Complete design, right-of-way easement acquisition and CEQA for the “B” Reservoir Replacement, execute a SRF construction loan, and bid and award the project;
- Bid and award the rehabilitation of C Tank to a contractor, and complete installation of Cathodic Protection Systems for the “A” Zone Tank and the Raw Water Tank as part of the C Tank rehabilitation project
- If District funding is prioritized and approved, purchase the following equipment:
 1. Fork lift to take deliveries of treatment chemical (tote) containers and lift other equipment pallets, etc.
 2. All-terrain vehicle to provide access to hard reach areas associated with the dams, diversion, and District properties.
 3. One-ton four-wheel drive vehicle to replace unit No. 42. Unit No. 42 will then be swapped out with unit No. 16 used at the lake for outhouse maintenance.

Paradise Irrigation District
FY 2018/19 Budget
Water Treatment

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Estimate	FY 2017/18 Actual	FY 2018/19 Estimate	FY 2019/20 Estimate
<u>Salaries and Benefits</u>						
Salaries	619,198	605,833	573,880	585,868	563,139	577,283
Overtime	52,634	68,551	66,000	59,631	66,000	66,000
Employee Related Benefits	319,363	273,414	280,320	286,985	276,754	288,293
<u>Materials and Supplies</u>						
Safety Training and Equipment	2,515	912	2,000	450	2,000	2,000
Supplies and Services	3,409	4,929	7,500	5,782	7,500	7,500
Recruitment Expense	195	165	-	-	-	-
Employee Expense	64	30	300	18	300	300
Employee Travel	236	6	600	133	600	600
Employee Training	465	105	4,000	1,364	4,000	4,000
Equipment	611	-	15,000	11,536	15,000	15,000
Gas & Oil	2,402	35	2,000	46	2,000	8,000
Chemicals	84,071	109,054	90,000	65,744	90,000	115,000
Laboratory Supplies	24,828	27,516	20,500	35,637	35,500	20,500
Misc Supplies	44,658	47,764	50,000	62,462	50,000	60,000
Pipe	-	-	-	-	-	-
Small Tools	214	497	1,000	51	1,000	3,000
<u>Outside Services</u>						
Education/Seminars	6,926	4,794	5,000	3,244	5,000	13,000
Professional Services	-	-	11,000	2,970	11,000	11,000
Janitorial	448	608	2,000	579	2,000	3,000
Security	630	373	1,000	775	1,000	1,000
Uniforms	2,148	2,749	3,000	3,219	3,000	3,000
Licenses	2,361	678	4,000	2,035	4,000	4,000
Equipment Rental	-	63	5,000	213	5,000	5,000
Outside Services/Contracting	5,161	7,799	5,000	3,364	5,000	5,000
Commercial Services/Repairs	15,233	2,967	25,000	4,937	25,000	25,000
Weed Control	2,550	2,350	2,500	1,925	2,500	2,500
<u>Utilities</u>						
Electricity	122,921	130,670	140,000	141,628	140,000	140,000
Cell Phone	-	-	-	-	-	-
Phone	1,854	1,874	2,900	1,906	2,900	2,900
Refuse Disposal	453	471	500	531	500	500
Landscaping	920	2,585	2,000	1,200	2,000	2,000
Landfill	9,305	1,703	8,000	1,665	8,000	8,000
<u>Insurance</u>						
Liability Insurance	19,168	19,773	17,740	12,168	17,740	17,740
	1,344,942	1,318,268	1,347,740	1,298,068	1,348,434	1,411,117

Paradise Irrigation District
FY 2018/19 Budget
Transmission and Distribution

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Estimate	FY 2017/18 Actual	FY 2018/19 Estimate	FY 2019/20 Estimate
Transmission & Distribution						
Salary and Benefits	773,755	998,301	1,129,604	1,103,566	1,061,394	1,097,331
Materials and Supplies	92,977	176,836	179,050	191,972	228,200	179,050
Outside Services	25,545	23,688	49,900	21,988	29,400	49,900
Utilities	51,243	56,603	80,600	64,252	64,500	80,600
Insurance	15,557	16,048	26,778	9,876	26,778	26,778
Department Totals	959,077	1,271,476	1,465,933	1,391,655	1,410,272	1,433,659



Paradise Irrigation District
FY 2018/19 Budget
Transmission and Distribution

Long Term Goals

- Continue to search for a more reliable and lower level of maintenance fleet of vehicles and equipment to reduce down time, reactive maintenance costs and allow for more preventive maintenance work.
- Continue with replacement of leaky steel mains utilizing District crews in areas that we can be most efficient (4, 6, and 8" main replacement/low traffic areas) and Contractors in other areas when necessary, utilizing new methods, materials and technologies wherever possible.
- Replace every 4" hydrant in the system with a 6" hydrant; upgrade older 6" hydrants with new hydrants and infill where the distance between hydrants is too great.
- Expand and implement greater control on backflow prevention on meter services.
- Continue the replacement of polybutylene services until the remaining services are eliminated.
- Upgrade and renovate all pressure reducing stations in the Distribution system.
- Continue with upgrading the job costing and inventory control by providing lap tops for field personnel to log data, inventory and job costing.
- Continue upgrading the mapping system and making mapping available to all personnel electronically via desktop and laptop.
- Continue with in house leak detection with the use of data loggers and the new Automated meter reading system
- Continue with system flushing and seek methods for improving efficiency and completeness.
- Continue with system valve program for locating, mapping and exercising.
- Eliminate private pipelines in the system.

Major Accomplishments FY 2017/18

- Under the Project WET, Water Education for Teachers, We conducted a "Splash Fair" water education for 4th grade students at two different locations, Paradise Elementary and Ponderosa School. We also conducted our annual Kids Fishing Day in April which was a great time had by all.
- We completed all asphalt work except for some miscellaneous patches.
- We continue to keep a good working relationship with the T.O.P. and assist each other when needed.
- We again hired temp staff in house in 2017/18 for our construction season rather than using an outside agency with good results.
- Cleaned the sludge basins at the Treatment Plant.
- Completed some much needed cleaning/maintaining issues on the grounds of B-Res and tank sites.
- Maintained a great safety record.
- Replaced 1979 fireflies in 2017 and 2503 to date in 2018.
- Repaired 67 main leaks, 12 polybutylene leaks and 15 service leaks in 2017.
- 16 hydrants were repaired and 16 were installed/replaced.
- Our crews installed 2,570 feet of new pipeline, services and hydrants on the Country Club project.
- We inspected/monitored the installation of 1300 feet of new 8" pipe, hydrants, and services by a Contractor on the end of Schmale Ln for a new subdivision Valley Vista.
- Completed asphalt repairs/restoration on the Country Club project.
- Continued to receive high marks for services provided to customers.
- Conducted a system wide flushing operation due to adequate rain fall this year.
- Outstanding results in the annual inventory.
- Implemented our in house leak detection survey and all though we are just getting started, we are experiencing good results
- Continued to take care of the daily needs of the District with limited staff.

Paradise Irrigation District
FY 2018/19 Budget
Transmission and Distribution

Major Goals FY 2018/19

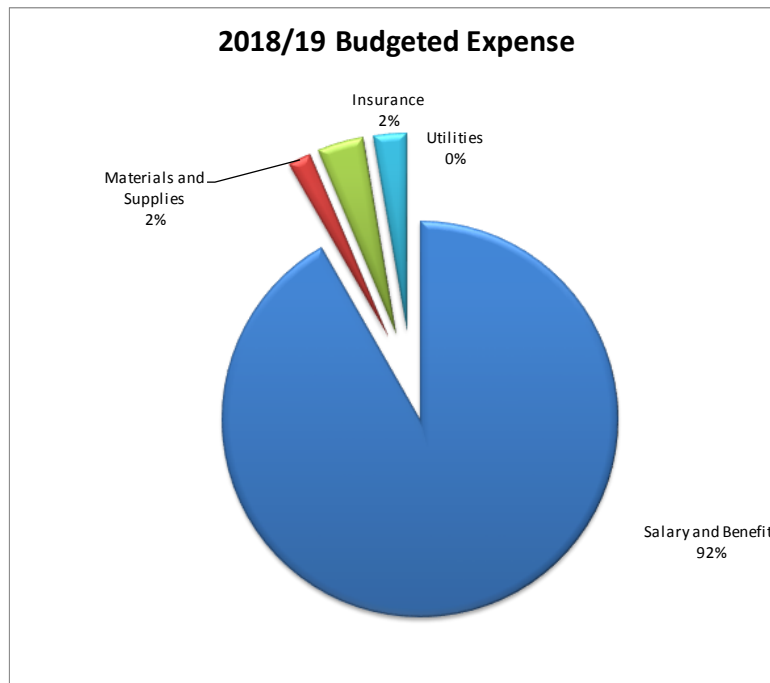
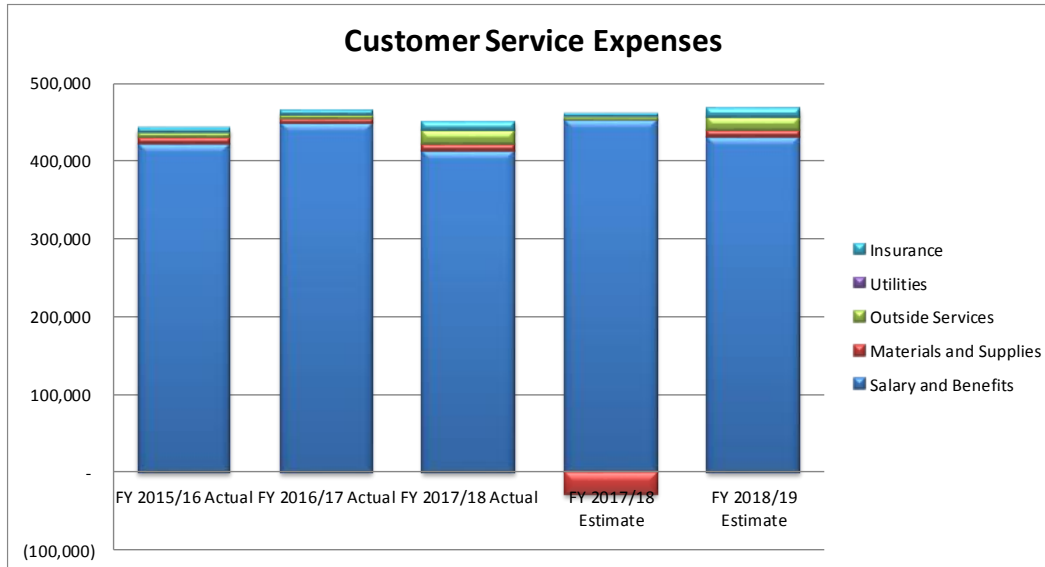
- Continue providing excellent customer service.
- Fill 1 open permanent Utility Worker position.
- Complete the Crestview/Crestwood pipeline project by the end of September 2018, and all miscellaneous asphalt patch paving by the end of October.
- Complete the installation of approximately 500 feet of new 6" pipe and services on Birch St between Almond and Black Olive and 500 feet and services on Black Olive between Fir St and Cedar St. in the spring of 2019 with our crews.
- Take a close look at all operations and discuss with our new Manager options/direction the District may or may not want to go in the future.
- Accomplish more significant work on the Operations and Maintenance Manual.
- Flush Distribution system.
- System wide leak detection.
- Complete asphalt work and miscellaneous asphalt repairs by District crews.
- Assist Engineering with updating pipe data base to new mapping system.
- Continue with public outreach programs such as project WET, Splash for grade school children and Kids Fishing Day.
- Continue with development and implementation of a routine training schedule
- The target goal for hydrant replacement will be approximately 30 new hydrants this year. Work is based on replacements required by pipeline replacement and other needed work in accordance with Paradise Fire Department authorizations for work needed.
- Continue with the polybutylene service replacement program.
- Complete draft of Backflow Prevention Policies & Procedures (with Engineering) and have Board of Directors approve the policy.
- Achieve maximum efficiencies with our new full time employees.

Paradise Irrigation District
FY 2018/19 Budget
Transmission and Distribution

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Estimate	FY 2017/18 Actual	FY 2018/19 Estimate	FY 2019/20 Estimate
<u>Salaries and Benefits</u>						
Salaries	383,657	645,006	708,461	693,402	672,091	691,347
Overtime	962	449	5,876	1,174	4,041	4,157
Employee Related Benefits	389,135	352,846	415,268	408,991	385,262	401,827
<u>Materials and Supplies</u>						
Safety Training and Equipment	9,534	5,608	6,000	5,582	6,000	6,000
Supplies and Services	9,011	11,081	6,000	7,883	6,000	6,000
Recruitment Expense	1,963	3,447	2,700	3,479	2,700	2,700
Employee Expense	242	-	500	-	500	500
Employee Travel	105	395	3,000	-	3,000	3,000
Employee Training	1,008	2,430	3,500	2,681	3,500	3,500
Gas & Oil	50,687	42,434	35,000	53,452	45,000	35,000
Construction Supplies	52,032	62,611	45,000	56,117	90,000	45,000
Pipe	-	-	-	-	-	-
Small Hand Tools	12,812	8,291	10,000	5,127	10,000	10,000
Equipment	-	3,413	24,350	1,039	-	24,350
Equipment Rental	19,158	25	3,000	3,368	3,000	3,000
Equipment Repairs	50,451	30,593	32,500	47,603	52,500	32,500
Misc Parts	4,096	538	2,000	1,396	2,000	2,000
Office Equipment	683	1,723	1,000	1,083	1,000	1,000
Office Supplies	1,041	3,321	2,000	2,697	2,000	2,000
Permits	275	924	2,500	463	1,000	2,500
Tank Repair	-	-	-	-	-	-
<u>Outside Services</u>						
Education/Seminars	4,115	3,631	5,000	2,309	5,000	5,000
Uniforms	10,571	8,668	12,000	11,239	12,000	12,000
Janitorial	1,725	1,703	3,200	1,848	3,200	3,200
Outside Services/Contracting	4,583	3,833	25,700	825	3,700	25,700
Dues and Subscriptions	526	910	-	980	1,500	-
Licenses & Permits	-	-	1,000	70	1,000	1,000
Security	1,452	1,452	2,000	1,602	2,000	2,000
Weed Control	2,575	2,600	-	2,150	-	-
<u>Utilities</u>						
Electricity	38,252	43,244	70,000	47,978	50,000	70,000
Cell Phone	6,291	7,686	4,800	8,239	6,500	4,800
Phone	2,499	2,590	3,400	2,542	3,400	3,400
Refuse Disposal	1,726	1,690	1,600	1,922	1,600	1,600
Landscaping	1,687	719	-	1,341	-	-
Landfill	787	674	800	2,231	3,000	800
<u>Insurance</u>						
Liability Insurance	15,557	16,048	26,778	9,876	26,778	26,778
	959,077	1,271,476	1,465,933	1,391,655	1,410,272	1,433,659

Paradise Irrigation District
FY 2018/19 Budget
Customer Service

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Actual	FY 2017/18 Estimate	FY 2018/19 Estimate	FY 2019/20 Estimate
Customer Service						
Salary and Benefits	422,998	448,304	413,885	453,206	430,837	448,296
Materials and Supplies	7,713	6,497	8,400	(28,489)	8,400	8,400
Outside Services	6,426	4,267	17,000	3,847	17,000	12,000
Utilities	-	-	-	-	-	-
Insurance	5,808	5,991	11,936	3,687	11,936	11,936
Department Totals	442,945	465,059	451,221	432,251	468,173	480,631



Paradise Irrigation District
FY 2018/19 Budget
Customer Service

Long Term Goals

Continue monitoring and troubleshooting our AMR system and replace meters and firefly batteries as needed for increased accuracy. Respond to customer complaints, pressure complaints, no water complaints and water quality issues. Provide water line location services. Test and monitor backflow prevention devices. Develop a backflow prevention program with Engineer. Respond to and assess severity of leak complaints and prioritize. Integrate utility billing with the engineering GIS system to automate all customer information. Provide ongoing assistance to Transmission and Distribution.

Major Accomplishments FY 2017/18

- Continued to receive high marks in the customer survey responses.
 - The infrastructure for our Automated Meter Reading (AMR) system has been up and running and is working very well less battery replacements for firefly's as needed.
 - Backflow tested 726 PID customers
 - Educating our customers about water conservation and drought related issues.
 - Implemented a Customer Assistance Program.
 - Educate and enroll customers in our Aqua Hawk program.
 - Recertify for Backflow certification. 5 employees hold current licenses.
- Improvements made to customer-facing websites.

Major Goals FY 2018/19

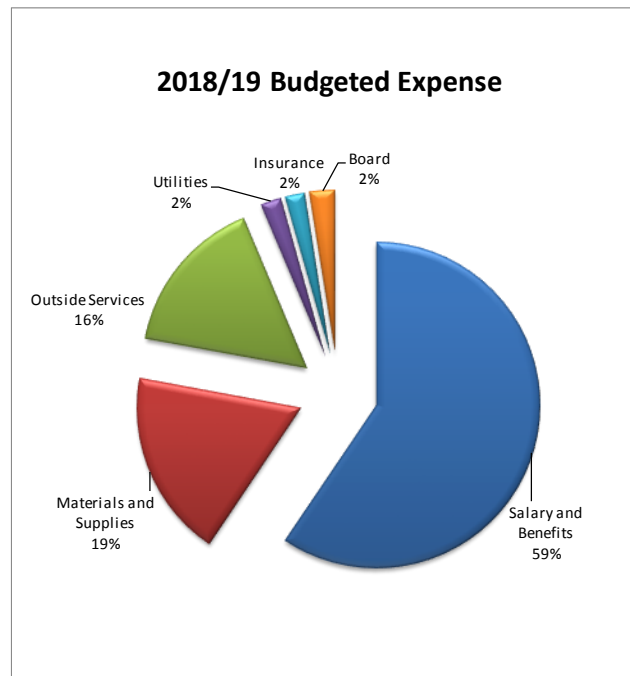
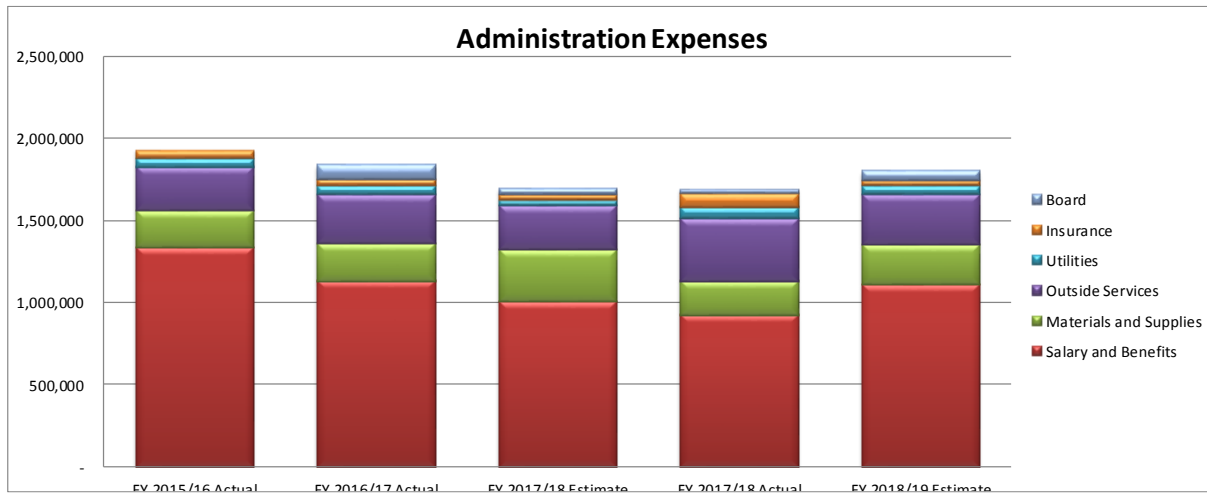
- The meter shop will focus on troubleshooting the new AMR system, firefly battery replacement and responding to customer leaks and providing assistance to customers with the new AMR system.
- Continue to relocate meters off private pipelines.
- Conduct a backflow prevention survey for Institutions, commercial and industrial customers and random residential customers.
- Start the integration of the Geographic Information System (GIS) mapping system with the utility billing software
- Complete and implement the new Backflow Policy with Engineering and The Board of Directors.
- Continue to educate our customers about water conservation.
- Continue to educate and enroll customers in our Aqua Hawk program.
- Create a communication program to inform the customers on the District's capital investments.
- Improve customer-facing websites and online services.
- Continuous improvement (as-needed) of the Districts information technology products.
- Complete and implement information security policy.

Paradise Irrigation District
FY 2018/19 Budget
Customer Service

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Actual	FY 2017/18 Estimate	FY 2018/19 Estimate	FY 2019/20 Estimate
<u>Salaries and Benefits</u>						
Salaries	269,278	290,005	253,086	284,974	263,731	272,127
Overtime	-	-	-	492	-	-
Employee Related Benefits	153,720	158,299	160,799	167,741	167,106	176,169
<u>Materials and Supplies</u>						
Gas & Oil	-	-	8,400	-	8,400	8,400
Equipment	-	-	-	-	-	-
Employee Travel	7,438	6,497	-	(28,515)	-	-
Office Supplies	275	-	-	-	-	-
Small Hand Tools	-	-	-	-	-	-
<u>Outside Services</u>						
Education/Seminars	-	-	5,000	-	5,000	-
Equipment Repairs	-	-	-	-	-	-
Licenses/Fees	3,695	1,315	-	1,447	-	-
Outside Service/Contracting	2,730	2,670	12,000	2,400	12,000	12,000
Professional Services/Consultants						
<u>Insurance</u>						
Liability Insurance	5,808	5,991	11,936	3,687	11,936	11,936
	442,945	465,059	451,221	432,251	468,173	480,631

Paradise Irrigation District
FY 2018/19 Budget
Administration

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Estimate	FY 2017/18 Actual	FY 2018/19 Estimate	FY 2019/20 Estimate
Administration						
Salary and Benefits	1,333,604	1,126,914	1,007,115	921,433	1,104,921	1,151,206
Materials and Supplies	226,541	235,975	313,100	209,216	245,100	313,100
Outside Services	264,449	294,550	267,550	382,630	309,550	272,550
Utilities	56,232	52,714	34,385	67,496	49,385	34,385
Insurance	46,254	41,389	31,890	83,889	31,890	31,890
Board	-	89,120	40,375	23,471	61,049	40,375
Department Totals	1,927,080	1,840,661	1,694,414	1,688,136	1,801,894	1,843,505



Paradise Irrigation District
FY 2018/19 Budget
Administration

Long Term Goals

Manage the Districts day to day activities and implement the Board of Directors long-term direction.

Major Accomplishments FY 2017/18

Finance and Administration

- Worked with the SWRCB to start the renewal of Districts NPDES permit
- Continued to increase communication with District customers
- Implemented steps to comply with the State requirements
- Completed phase one work on spillway investigation report
- Hired a new District Manager
- Restarted water right permit renewals
- Created a reserve policy and debt management policy

Engineering

- Provide support for:
 - Water rights permit
 - Water conservation
 - Process Water Recycle
 - Drought supply
 - Spillway Investigation
- Began scanning & archiving engineering records

Major Goals FY 2018/19

Finance and Administration

- Further Development of Water Supply projects both Long Term and Drought
- Completion of the environmental process for our Water Rights Extension
- Develop a Long-Term Capital Plan
- Secure financing for capital projects
- Continue to train local teachers and students in project WET
- Renew NPDES Permit
- Develop a Strategic Business Plan with Board of Directors

Engineering

- Provide support for all major capital projects.
- Begin Geographic Information System (GIS) implementation
- Continue to scan and archiving engineering records

Paradise Irrigation District
FY 2018/19 Budget
Administration

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Estimate	FY 2017/18 Actual	FY 2018/19 Estimate	FY 2019/20 Estimate
<u>Salaries and Benefits</u>						
Salaries	775,537	763,897	672,800	613,722	738,885	765,803
Overtime	598	3,925	-	4,624	-	-
Employee Related Benefits	557,469	359,092	334,314	303,087	366,035	385,403
<u>Materials and Supplies</u>						
Public Relations	65,834	54,013	101,100	33,503	51,100	101,100
Safety Training and Equipment	271	144	-	-	-	-
Supplies and Services	442	1,091	-	72	-	-
Equipment	-	-	18,000	-	-	18,000
Equipment Repairs	-	110	1,000	911	1,000	1,000
Gas & Oil	139	48	1,800	-	1,800	1,800
Recruitment Expense	-	332	-	-	-	-
Postage	77,825	85,220	85,000	81,107	85,000	85,000
Employee Expense	2,348	2,723	1,500	2,714	1,500	1,500
Employee Travel	2,195	2,580	8,000	2,885	8,000	8,000
Janitorial Supplies	5,676	5,419	6,100	5,101	6,100	6,100
Office Supplies	15,381	31,459	25,000	18,962	25,000	25,000
Misc Supplies	52,789	52,836	59,600	63,758	59,600	59,600
Small Hand Tools	-	-	-	2	-	-
Engineering Supplies	3,639	-	6,000	200	6,000	6,000
<u>Outside Services</u>						
Education/Seminars	11,721	14,558	20,000	14,275	20,000	25,000
Security/Alarm Services	420	420	1,000	420	1,000	1,000
Dues Subscriptions and Memberships	25,862	29,647	28,900	42,999	45,900	28,900
Office Equipment/Repair and Service	58,786	40,046	45,000	74,318	60,000	45,000
Professional Services/Audit	15,500	15,950	17,500	28,900	17,500	17,500
Trustee Fees	-	39,100	10,000	-	-	10,000
Pest Control	1,500	1,175	400	600	400	400
Equipment Rental	-	-	2,000	-	2,000	2,000
Licenses, Fees & Permits	202	145	750	346	750	750
Taxes	-	-	-	-	-	-
Outside Service/Contracting	3,204	-	2,000	520	2,000	2,000
Legal Consulting	147,254	153,508	140,000	220,252	160,000	140,000
<u>Utilities</u>						
Telephone	17,886	16,673	12,285	15,092	12,285	12,285
Refuse Disposal	590	603	800	684	800	800
Irrigation	6,988	2,947	4,300	19,683	4,300	4,300
Electricity	30,769	32,490	17,000	32,037	32,000	17,000
<u>Insurance</u>						
Unemployment Insurance	9,808	2,841	10,000	3,789	10,000	10,000
Bonds/Honesty Insurance	2,460	2,460	2,500	2,460	2,500	2,500
Liability Insurance	33,986	36,088	19,390	77,640	19,390	19,390
<u>Board</u>						
Board Stipen	-	-	4,800	-	-	-
Board Related Benefits	-	-	20,575	-	26,049	25,375
Board Expenses	-	115	15,000	23,471	15,000	15,000
Election Expenses	-	89,005	-	-	20,000	-
	1,927,080	1,840,661	1,694,414	1,688,136	1,801,894	1,843,505

Paradise Irrigation District
FY 2018/19 Budget
Pipeline Projects

Pipeline Projects

The District does a majority of its own pipe replacement. The District has made an investment in capital and equipment to replace old leaky water pipes. The District has seen great improvement in the number of leaks and the reduction in the amount of unaccounted water. The current year construction supplies exceeded budget due to the fact that the District replaced a large amount of Firefly's throughout the current year.

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Estimate	FY 2017/18 Actual	FY 2018/19 Estimate	FY 2019/20 Estimate
<u>Salaries and Benefits</u>						
Salaries	440,540	89,540	371,088	139,181	484,291	494,703
Overtime	126	-	3,917	63	6,062	6,235
Employee Related Benefits	77,719	46,006	225,732	74,682	301,281	311,566
<u>Materials and Supplies</u>						
Pipe & Supplies	27,138	7,932	45,600	32,629	-	45,600
Safety Training and Equipment	-	-	-	-	-	-
Supplies and Services	1,060,666	389,914	100,000	363,881	100,000	100,000
Employee Travel	-	-	-	-	-	-
<u>Outside Services</u>						
Construction Supplies	343,144	264,287	-	357,902	45,000	-
Equipment Rental	-	-	-	-	-	-
Outside Service/Contracting	-	-	21,200	-	21,200	21,200
<u>Insurance</u>						
Liability Insurance	9,436	9,734	13,184	5,990	13,184	13,184
	1,166,192	829,412	780,721	974,328	971,018	992,489

Paradise Irrigation District
FY 2018/19 Budget
Pipeline Projects

	Projected Total Project Cost	Cumulative Estimated Expense through June 30, 2018	FY 2018/19 Budget
Pipeline Projects			
Total Pipeline Projects	962,323	-	962,323
<i>Materials</i>	340,000	-	340,000
<i>Labor & Benefits</i>	317,500	-	317,500
<i>Outside Services</i>	67,500	-	67,500
<i>Management & Other Project Overhead</i>	237,323	-	237,323

	Projected Total Project Cost	Cumulative Estimated Expense through June 30, 2018	FY 2018/19 Budget
Pipeline Projects			
Black Olive & Birch	350,000	-	350,000
<i>Materials</i>	140,000	-	140,000
<i>Labor & Benefits</i>	192,500	-	192,500
<i>Outside Services</i>	17,500	-	17,500
AMR Replacement	375,000	-	375,000
<i>Materials</i>	200,000	-	200,000
<i>Labor & Benefits</i>	125,000	-	125,000
<i>Outside Services</i>	50,000	-	50,000
TOTAL	725,000	-	725,000

Note: Equipment cost does not affect the cash budget.

Paradise Irrigation District
FY 2018/19 Budget
Capital Improvement Summary

Capital Improvement Program

These expenditures represent cash spent on the District's capital improvement projects. The primary funding sources to pay for these expenditures are financed through water rates and capacity Fees. The District collects capacity fees from new developments to help cover the cost of expanding water system capacity to serve new development. The District uses cash available in the long-term capital, drought management, and replacement reserves, collected from rates over a period of time, to replace or otherwise upgrade the identified capital facilities.

For Fiscal Year 2018/19, District's CIP and Equipment expenditures are estimated to be 13.1 million.

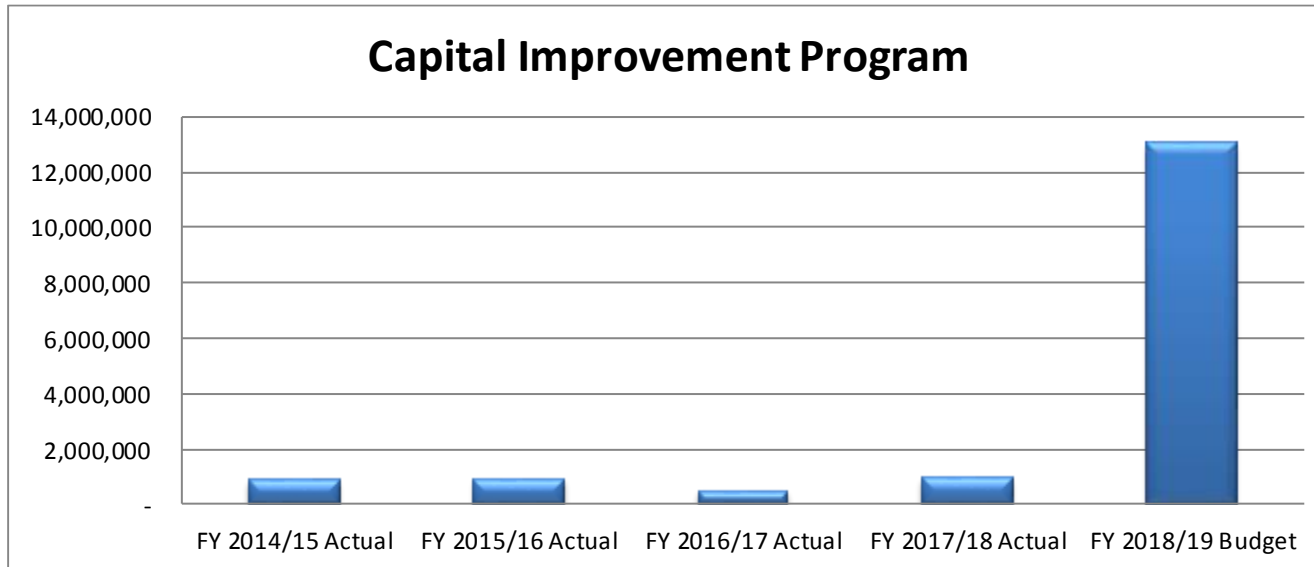
The categories of capital projects are:

- Major Capital Projects: The acquisition of land, facilities, works, improvements and supplies of water; and enhancements or enlargements to existing capacity and facilities for obtaining, importing, transporting and delivering additional quantities of water. Major capital projects are typically included in the Districts Long-Term Capital Program.
- Minor Capital Projects: Minor capital projects include the acquisition of land, facilities, works and improvements; and enhancements or enlargements to existing capacity and facilities. Minor capital projects take less time to develop are not generally included in the Districts Long-Term Capital Program. The purchase of fixed asset equipment with a cost of \$5,000 or more. Minor changes or additions to existing District-owned grounds or buildings and the electrical, lighting, pumping, air conditioning or heating systems contained therein, which correct unsafe or unhealthful working conditions, increase operating efficiency, promote improved service to the public, and provide for the installation of equipment and security devices.

This Capital budget reflects current activities and needs identified by staff. Planning, design, or construction of capital facilities other than those contained in the budget may occur during the fiscal year subject to Board Approval. All attempts were made to accurately estimate expenditures for the fiscal year but budget amounts may increase or decrease as projects develop or needs justify throughout the year on the capital projects or for equipment, furnishing or tools.

Paradise Irrigation District
FY 2018/19 Budget
Capital Improvement Summary

Category	FY 2014/15 Actual	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Actual	FY 2018/19 Budget
Major Capital Projects	621,134	896,942	476,485	924,413	12,800,000
Minor Capital Projects	236,603			29,936	245,000
Total	857,737	896,942	476,485	954,349	13,045,000



Paradise Irrigation District
FY 2018/19 Budget
Major Capital Program

Major Capital Projects

The FY 2018/19 Budget for Major Capital projects is \$12,800,000.

CURRENT MAJOR CAPITAL BUDGET

Water Right Permits	200,000
Process Water Recycle	100,000
Almond Street Pipeline	750,000
Spillway Investigation	450,000
B-Reservoir	11,000,000
Tank Rehab	300,000
	0
	-
	\$ 12,800,000

HISTORICAL MAJOR CAPITAL EXPENSE

Project Title	Total Project Cost	Actual FY 2016/17 Expenses	Budgeted FY 2017/18 Expenses	Actual FY 2017/18 Expenses	Budgeted FY 2018/19 Expenses
Water Right Permits	350,000	-	66,303	11,317	200,000
Process Water Recycle	11,500,000	418,430	100,000	35,200	100,000
Almond Street Pipeline	750,000	-	-	-	750,000
Spillway Investigation	7,500,000		450,000	339,391	450,000
B-Reservoir	5,000,000	-	-	524,965	11,000,000
Tank Rehab	1,000,000		300,000	13,540	300,000
Total	26,100,000	418,430	916,303	924,413	12,800,000

Paradise Irrigation District
FY 2018/19 Budget
Process Water Recycling Project

**Major Capital Program
Process Water Recycling Project**

Description: The Process Water Recycle Project was intended to get the most benefit possible from changes to our treatment system that were required upon the District due to a stringent National Pollution Discharge Elimination System (NPDES) Permit.

The District has a NPDES permit to return water generated by our backwash and flushing process to Magalia Reservoir. In our 2010 last permit renewal, the allowed levels of aluminum and dichlorobromomethane are unobtainable with our current treatment process. Aluminum comes from a product we use as a coagulant to encourage dirt particles to stick together for better clarification. Dichlorobromomethane is a byproduct of our chlorination prior to filtration. The chlorine reacts with organic material and results in byproducts such as dichlorobromomethane.

The District has two options to meet the requirements of this permit change. The first option is to recycle the process water and no longer discharge water and eliminate the permit. The second option is to work with the Regional Board to prove that the water discharge is not harmful to the environment or to humans. The District has decided to renew its NPDES permit and hired a consultant to help us get through this process.

Project Manager: Jim Passanisi

Department: Water Treatment

Funding Source: State Revolving Fund

Comments:

Operational Impact:

Project Spending Plan

Project Phase	Previous FY Expenses	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Total
Planning							\$ -
Design	\$ 1,396,097	\$ 418,430	\$ 35,200	\$ 100,000			\$ 1,949,727
Construction							\$ -
Total	\$ 1,396,097	\$ 418,430	\$ 35,200	\$ 100,000	\$ -	\$ -	\$ 1,949,727

Estimated Project Timeline

Project Approval	Planning		Design		Construction		Completion
	Begin	End	Begin	End	Begin	End	
Jul-13	01/01/10	03/01/10	03/01/10	10/01/19			10/1/2019

Paradise Irrigation District
FY 2018/19 Budget
Water Rights

**Major Capital Program
Water Rights**

Description: This project involves the work necessary to extend the time available under the permit to fully complete our permitted water rights storage construction. The current request is for an additional twenty-five years to complete the construction by 2032.

Project Manager: Neil Essila

Department: Engineering

Funding Source: General Fund

Comments: The project also involves an analysis to determine if it would be appropriate for the District to license its older storage right.

Operational Impact: The District's storage rights are absolutely vital to PID's continued existence and ability to serve water to the community.

Project Spending Plan

Project Phase	Previous FY Expenses	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Total
Planning							\$ -
Design	\$ 283,697	\$ -	\$ 11,317	\$ 200,000			\$ 495,014
Construction							\$ -
Total	\$ 283,697	\$ -	\$ 11,317	\$ 200,000	\$ -	\$ -	\$ 495,014

Estimated Project Timeline

Project Approval	Planning		Design		Construction		Completion
	Begin	End	Begin	End	Begin	End	
Jan-10	01/01/10	03/01/10	03/01/10				

Paradise Irrigation District
FY 2018/19 Budget
B-Reservoir

**Major Capital Program
B-Reservoir**

Description: The District received approval for funding from the State Revolving Fund to plan and design a new B-Reservoir. The current reservoir is an in ground lined reservoir that creates a high security risk. As of August 2018 design is completed and CEQA compliance is nearing completion. The project includes 2 new 2.3 million gallon steel bolted tanks, a 6,000 feet transmission pipeline from the treatment plant to "A zone" and a "A zone" pump station.

Project Manager: Jim Passanisi

Department: Water Treatment

Funding Source: State Revolving Fund

Comments:

Operational Impact: Improve reliability, redundancy and resiliency of the water system.

Project Spending Plan

Project Phase	Previous FY Expenses	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Total
Planning							\$ -
Design			\$ 524,965				\$ 524,965
Construction				\$ 11,000,000			\$ 11,000,000
Total	\$ -	\$ -	\$ 524,965	\$ 11,000,000	\$ -	\$ -	\$ 11,524,965

Estimated Project Timeline

Project Approval	Planning		Design		Construction		Completion
	Begin	End	Begin	End	Begin	End	
Apr-17	01/01/17	03/01/17	04/01/17	12/01/17	4/1/2018	12/31/2018	

Paradise Irrigation District
FY 2018/19 Budget
A-Zone and Generator

**Major Capital Program
Almond Street Pipeline**

Description: Replace/upgrade the Almond Street water main from Elliott to Black Olive.

Project Manager: Neil Essila

Department: Engineering

Funding Source: PID General Fund

Comments: This project will replace 3,700 feet of old predominantly 6-inch steel main with 6-inch C900 PVC water main.

Operational Impact: Increase reliability of old steel pipeline

Project Spending Plan

Project Phase	Previous FY Expenses	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Total
Planning							\$ -
Design							\$ -
Construction				\$ 750,000	\$ -		\$ 750,000
Total	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000

Estimated Project Timeline

Project Approval	Planning		Design		Construction		Completion
	Begin	End	Begin	End	Begin	End	
Apr-17	01/01/18	03/01/18	03/01/18	12/31/18	3/1/2019	12/31/2019	12/31/2019

Paradise Irrigation District
FY 2018/19 Budget
Spillway Study

**Major Capital Program
Spillway Study**

Description: The District is required by the California DWR Division of Safety of Dams to do a comprehensive study on the District's spillways. The total cost of the study and the necessary repairs are still unknown.

Project Manager: Neil Essila

Department: Engineering

Funding Source: General Fund and Cal OES grant (NOI filed)

Comments: Planning: Develop condition assessment work plan
 Design: Conduct condition assessment and develop mitigation plan and design
 Construction: Construct remedial works

Operational Impact:

Project Spending Plan

Project Phase	Previous FY Expenses	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Total
Planning			\$ 339,391				\$ 339,391
Design				\$ 450,000			\$ -
Construction							\$ 450,000
Total	\$ -	\$ -	\$ 339,391	\$ 450,000	\$ -	\$ -	\$ 789,391

Estimated Project Timeline

Project Approval	Planning		Design		Construction		Completion
	Begin	End	Begin	End	Begin	End	
Jun-17	05/17/17	09/01/17	09/01/17				

Paradise Irrigation District
FY 2018/19 Budget
Tank Rehab

**Major Capital Program
Tank Rehab**

Description: To rehabilitate water tank C, D, and E. The rehab will include cleaning and painting each tank inside and out.

Project Manager: Jim Passanisi

Department: Water Treatment Plant

Funding Source: PID General Fund,

Comments: Tank C is ready to bid Sept 2018. Tanks D & E will be rehabilitated in the subsequent years.

Operational Impact: Will extend the life of the tanks

Project Spending Plan

Project Phase	Previous FY Expenses	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Total
Planning							\$ -
Design			\$ 13,540				\$ 13,540
Construction				\$ 300,000	\$ 300,000	\$ 300,000	\$ 900,000
Total	\$ -	\$ -	\$ 13,540	\$ 300,000	\$ 300,000	\$ 300,000	\$ 913,540

Estimated Project Timeline

Project Approval	Planning		Design		Construction		Completion
	Begin	End	Begin	End	Begin	End	
Jul-19	07/01/15	06/30/16	07/01/16	12/31/18	6/30/2019	12/31/2019	12/31/2019

Paradise Irrigation District
FY 2018/19 Budget
Contractor Pipeline Projects

**Major Capital Program
Contractor Pipeline Projects**

LOWER SKYWAY

Description: Replace/upgrade the Skyway water main from Longview Drive to Skyway Crossroad.

Project Manager: Neil Essila

Department: Engineering

Funding Source: PID General Fund, Paradise Fire Department Hydrant Fund

Comments: This project will replace 3,700 feet of old predominantly 4-inch steel main with 12-inch and 8-inch C900 PVC water main.

Operational Impact: Fire flows on Lower Skyway are far below the minimum residential standard. Improvement of flows in this wildland-urban interface area is a priority project for Paradise Fire Department. This project will provide substantially higher fire flows to the Lower Skyway and will provide improvement on adjoining streets as well.

Project Spending Plan

Project Phase	Previous FY Expenses	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Total
Planning					\$ 25,000		\$ 25,000
Design					\$ 45,000		\$ 45,000
Construction						\$ 930,000	\$ 930,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 930,000	\$ 1,000,000

Estimated Project Timeline

Project Approval	Planning		Design		Construction		Completion
	Begin	End	Begin	End	Begin	End	
Jul-17	08/01/19	09/30/19	10/01/19	01/31/20	2/1/2020	8/31/2020	9/1/2020

Paradise Irrigation District
FY 2018/19 Budget
Contractor Pipeline Projects

**Major Capital Program
Contractor Pipeline Projects**

PENTZ ROAD

Description: Replace/upgrade the Pentz Road water main from Fickett Lane to Stearns Road, and the Fickett Lane water main from Pentz Road to Chaney Lane.

Project Manager: Neil Essila

Department: Engineering

Funding Source: General Fund

Comments: This project will replace 5,650 feet of old 6-inch and 8-inch steel water main with 12-inch C900 PVC water main.

Operational Impact: Currently 921 D-Zone meters are fed by the Foland Road 16-inch main and the Pentz Road 6-inch main. If the Foland Road 16-inch main is removed from service over 1,000 C & D zone meters would be fed by only the Pentz Road 6-inch water main. Modeling predicts a major service outage for eastern D zone (east of Clark Road) without the Foland Road 16-inch main in service, unless the Pentz Rd main is upgraded to a larger size main. Reliability and fire flows throughout the east side of C and D zones, including the vicinity of Feather River Hospital, will be significantly improved by this project.

Project Spending Plan

Project Phase	Previous FY Expenses	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	Total
Planning				\$ 35,000			\$ 35,000
Design				\$ 65,000			\$ 65,000
Construction					\$ 1,300,000		\$ 1,300,000
Total	\$ -	\$ -	\$ -	\$ 100,000	\$ 1,300,000	\$ -	\$ 1,400,000

Estimated Project Timeline

Project Approval	Planning		Design		Construction		Completion
	Begin	End	Begin	End	Begin	End	
Jul-18	08/01/20	09/30/20	10/01/20	01/31/21	2/1/2021	8/31/2021	9/1/2021

Paradise Irrigation District
FY 2018/19 Budget
Contractor Pipeline Projects

**Major Capital Program
Contractor Pipeline Projects**

SKYWAY A ZONE

Description: Replace/upgrade the Skyway water main from Clark Road to the vicinity of Reservoir B.

Project Manager: Neil Essila

Department: Engineering

Funding Source: General Fund

Comments: This project will replace 4,950 feet of old 4-inch, 5-inch, 6-inch and 8-inch steel water main with 12-inch C900 PVC water main.

Operational Impact: A Zone needs strengthening to properly benefit from the WTP A Zone supply in the event of an emergency or planned 42-inch transmission main outage. Fire flows are marginal in portions of the project area. This project will strengthen flows along upper Skyway and adjoining streets, and will support water deliveries system-wide in the event of a failure or planned outage of the 42-inch transmission pipeline.

Project Spending Plan

Project Phase	Previous FY Expenses	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	Total
Planning					\$ 30,000		\$ 30,000
Design					\$ 55,000		\$ 55,000
Construction						\$ 1,115,000	\$ 1,115,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 1,115,000	\$ 1,200,000

Estimated Project Timeline

Project Approval	Planning		Design		Construction		Completion
	Begin	End	Begin	End	Begin	End	
Jul-19	08/01/21	09/30/21	10/01/21	01/31/22	2/1/2022	8/31/2022	9/1/2022

Paradise Irrigation District
FY 2018/19 Budget
Minor Capital

Minor Capital Projects

The FY 2018/19 Budget for Minor Capital is \$245,000. Minor capital projects include the acquisition of equipment, and improvement of capital. Minor capital projects take less time to develop and are not generally included in the Districts Long-Term Capital Improvement Plan.

	Requested	Funded	Purchased
Minor Capital			
Treatment Plant Fork Lift	35,000	35,000	
Gators for Treatment Plant	15,000	15,000	
New T & D truck	35,000	35,000	
Pressure Washer	10,000	10,000	
Valve Exerciser	70,000	70,000	
Trencher	10,000	10,000	
IT Upgrades	70,000	70,000	
	245,000	245,000	-

Paradise Irrigation District
FY 2018/19 Budget
Total Debt

Debt Service

The Debt Service Budget for the District in FY 2018/19 is presented in this section. District debt service is a non-operating expense items of the budget, which includes principal and interest payment associated with the original loan.

- Bond Financing:
- IBANK Financing
- California State Loan
- Private Placement Financing
- Unsecured Debt

Loan Name	FY 2014/15 Actual Total Payments	FY 2015/16 Actual Total Payments	FY 2016/17 Actual Total Payments	FY 2017/18 Actual Total Payments	Estimated 2018/19	Estimated 2019/20
Davis Grunsky	178,757	180,728	182,743	-	-	-
DWR	526,769	-	-	-	-	-
IBANK	134,876	130,311	130,276	130,240	130,202	130,164
Private Placement Loan	267,604	267,604	-	-	-	-
2009 COP's	617,894	616,594	614,694	538,047	-	-
2016 Private Placement (Refi)	-	-	243,426	244,874	244,325	243,678
2017 Private Placement (Refi)	-	-	-	75,192	588,780	589,834
New Debt	-	-	-	-	-	-
Total	1,725,900	1,195,238	1,171,139	988,353	963,307	963,677

CURRENT OUTSTANDING DEBT

Loan	Initial Year	Capital Project
2017 Private Placement (Refi)	2017	Meter Replacement Project
IBANK	2007	Magalia Bypass
2016 Private Placement (Refi)	2016	Billie Road Pipeline, SCADA, & Corp Yard

TOTAL DEBT AS OF THE BEGINNING OF BUDGET YEAR

Fiscal Years	Davis Grunsky	DWR	2001 Bond Refunding	2017 Refinance	IBANK	Private Placement Loan	2009 COP's	2011 Refinance	TOTAL
2010/11	1,182,329.00	1,787,094.00	3,460,000.00	-	1,845,511.00	3,296,177.00	5,720,000.00	-	17,291,111.00
2011/12	1,024,691.00	1,484,780.00	-	-	1,765,043.00	3,180,516.00	5,640,000.00	1,685,300.00	14,780,330.00
2012/13	863,451.00	1,172,870.00	-	-	1,682,346.00	3,059,415.00	5,555,000.00	1,130,500.00	13,463,582.00
2013/14	698,521.00	850,810.00	-	-	1,597,357.00	2,932,616.00	5,470,000.00	569,000.00	12,118,304.00
2014/15	529,806.00	518,508.00	-	-	1,510,015.00	2,799,852.00	5,385,000.00	-	10,743,181.00
2015/16	357,213.00	-	-	-	1,420,254.00	2,660,843.00	4,985,000.00	-	9,423,310.00
2016/17	180,559.00	-	-	-	1,328,006.00	2,515,296.00	4,570,000.00	-	8,593,861.00
2017/18	-	-	-	3,361,900.00	1,233,202.00	2,362,901.00	-	-	6,958,003.00
2018/19	-	-	-	3,308,000.00	1,135,773.00	2,203,338.00	-	-	6,647,111.00

Paradise Irrigation District
FY 2018/19 Budget
Total Debt

California Infrastructure and Economic Development Bank

Note number: CIEDB 07-077
Debt Service Title: IBANK
Capital Projects: Magalia Bypass
Initial Year: 2007
Final Year: September 1, 2027
Original Borrowing Amount: \$2,000,000
Length of Loan: 20 years
Interest Rate: 2.77%
Annual Payment: Various
Current Balance: \$1,233,202
FY 2018/19 Payment \$130,240

Date	Balance	Interest	Principal	Principal & Interest Payment	Annual Fee	Total Payment
9/1/2009	1,923,811	26,645	78,300	104,944	5,771	110,716
2/1/2010	1,845,511	25,560	-	25,560	-	25,560
9/1/2010	1,845,511	25,560	80,468	106,029	5,537	111,565
2/1/2011	1,765,043	24,446	-	24,446	-	24,446
9/1/2011	1,765,043	24,446	82,697	107,143	5,295	112,438
2/1/2012	1,682,346	23,300	-	23,300	-	23,300
9/1/2012	1,682,346	23,300	84,988	108,289	5,047	113,336
2/1/2013	1,597,358	22,123	-	22,123	-	22,123
9/1/2013	1,597,358	22,123	87,342	109,466	4,792	114,258
2/1/2014	1,510,015	20,914	-	20,914	-	20,914
9/1/2014	1,510,015	20,914	89,762	110,675	4,530	115,205
2/1/2015	1,420,254	19,671	-	19,671	-	19,671
9/1/2015	1,420,254	19,671	92,248	111,919	4,261	116,179
2/1/2016	1,328,006	18,393	-	18,393	-	18,393
9/1/2016	1,328,006	18,393	94,803	113,196	3,984	117,180
2/1/2017	1,233,202	17,080	-	17,080	-	17,080
9/1/2017	1,233,202	17,080	97,429	114,509	3,700	118,209
2/1/2018	1,135,773	15,730	-	15,730	-	15,730
9/1/2018	1,135,773	15,730	100,128	115,859	3,407	119,266
2/1/2019	1,035,645	14,344	-	14,344	-	14,344
9/1/2019	1,035,645	14,344	102,902	117,245	3,107	120,352
2/1/2020	932,743	12,918	-	12,918	-	12,918
9/1/2020	932,743	12,918	105,752	118,671	2,798	121,469
2/1/2021	826,991	11,454	-	11,454	-	11,454
9/1/2021	826,991	11,454	108,681	120,135	2,481	122,616
2/1/2022	718,309	9,949	-	9,949	-	9,949
9/1/2022	718,309	9,949	111,692	121,640	2,155	123,795
2/1/2023	606,618	8,402	-	8,402	-	8,402
9/1/2023	606,618	8,402	114,786	123,187	1,820	125,007
2/1/2024	491,832	6,812	-	6,812	-	6,812
9/1/2024	491,832	6,812	117,965	124,777	1,475	126,253
2/1/2025	373,866	5,178	-	5,178	-	5,178
9/1/2025	373,866	5,178	121,233	126,411	1,122	127,533
2/1/2026	252,633	3,499	-	3,499	-	3,499
9/1/2026	252,633	3,499	124,591	128,090	758	128,848
2/1/2027	128,042	1,773	-	1,773	-	1,773
9/1/2027	128,042	1,773	128,042	129,816	384	130,200

Paradise Irrigation District
FY 2018/19 Budget
Total Debt

2016 Private Placement Loan

Note number:
Debt Service Title: Private Placement Loan (Refi)
Capital Projects: Billie Pipeline Project
SCADA
Corporation Yard
Initial Year: 2016
Final Year: Nov 1, 2028
Original Borrowing Amount: \$2,640,000
Length of Loan: 13 years
Interest Rate: 2.42%
Annual Payment: \$244,874
Current Balance: \$2,529,000
FY 2018/19 Payment \$244,874

Date	Balance	Interest	Principal	Principal & Interest Payment
8/31/2016	2,640,000			
11/1/2016	2,640,000	10,825	111,000	121,825.47
5/1/2017	2,529,000	30,601	91,000	121,600.90
11/1/2017	2,438,000	29,500	93,000	122,499.80
5/1/2018	2,345,000	28,375	94,000	122,374.50
11/1/2018	2,251,000	27,237	95,000	122,237.10
5/1/2019	2,156,000	26,088	96,000	122,087.60
11/1/2019	2,060,000	24,926	97,000	121,926.00
5/1/2020	1,963,000	23,752	98,000	121,752.30
11/1/2020	1,865,000	22,567	99,000	121,566.50
5/1/2021	1,766,000	21,369	101,000	122,368.60
11/1/2021	1,665,000	20,147	102,000	122,146.50
5/1/2022	1,563,000	18,912	103,000	121,912.30
11/1/2022	1,460,000	17,666	104,000	121,666.00
5/1/2023	1,356,000	16,408	106,000	122,407.60
11/1/2023	1,250,000	15,125	107,000	122,125.00
5/1/2024	1,143,000	13,830	108,000	121,830.30
11/1/2024	1,035,000	12,524	109,000	121,523.50
5/1/2025	926,000	11,205	111,000	122,204.60
11/1/2025	815,000	9,862	112,000	121,861.50
5/1/2026	703,000	8,506	114,000	122,506.30
11/1/2026	589,000	7,127	115,000	122,126.90
5/1/2027	474,000	5,735	116,000	121,735.40
11/1/2027	358,000	4,332	118,000	122,331.80
5/1/2028	240,000	2,904	119,000	121,904.00
11/1/2028	121,000	1,464	121,000	122,464.10

Paradise Irrigation District
FY 2018/19 Budget
Debt Service

2017 Private Placement Loan

Note number:
Debt Service Title: 2018 Private Placement (Refi)
Capital Projects: Meter Replacement Project
Initial Year: 2017
Final Year: Oct 1, 2024
Original Borrowing Amount: \$3,361,900
Length of Loan: 7 years
Interest Rate: 2.28%
Annual Payment: Various
Current Balance: \$3,361,900
FY 2018/19 Payment \$516,300

Date	Balance	Interest	Principal	Principal & Interest Payment
12/21/2017	3,361,900			
4/1/2018	3,361,900	21,292	53,900	283,201.33
10/1/2018	3,308,000	37,711	258,100	283,201.33
4/1/2019	3,049,900	34,769	258,200	283,201.33
10/1/2019	2,791,700	31,825	264,600	283,201.33
4/1/2020	2,527,100	28,809	264,600	283,201.33
10/1/2020	2,262,500	25,793	270,600	283,201.33
4/1/2021	1,991,900	22,708	270,600	283,201.33
10/1/2021	1,721,300	19,623	276,000	283,201.33
4/1/2022	1,445,300	16,476	276,000	283,201.33
10/1/2022	1,169,300	13,330	280,700	283,201.33
4/1/2023	888,600	10,130	280,600	283,201.33
10/1/2023	608,000	6,931	287,000	283,201.33
4/1/2024	321,000	3,659	287,000	283,201.33
10/1/2024	34,000	388	34,000	283,201.33