

2020-2021 Budget

Adopted by the Board of Directors on July 15, 2020

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PARADISE IRRIGATION DISTRICT

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July 8, 2020

Paradise Irrigation District
Board of Directors

The Paradise Irrigation District management and staff are pleased to present the Paradise Irrigation District's 2020/21 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. 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.

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.

In November of 2018, the Camp Fire, the most destructive wildfire in California State history, swept through the Town of Paradise, which destroyed approximately 90% of the Town's residences and businesses within the PID service area. During the Camp Fire, a significant number of service laterals and service meters burned and melted, causing the distribution system to depressurize. The depressurization caused contaminants, especially volatile organic compounds (VOC's), to be sucked into the service lines. Following the Camp Fire, the distribution system was repressurized, leaks were repaired, and initial water quality testing began. The initial water quality testing discovered VOC contamination in multiple samples. Immediately, a "do not drink" water advisory was initiated by PID. The full extent of the contamination is not yet known, but the system needs to be confirmed to be clear of contaminants and determined safe for use in distributing drinking water. A Water System Recovery Plan has been developed to accomplish this task, which is currently under way. The Water System Recovery Plan involves extensive testing of all service laterals serving standing structures, and testing/repair of service laterals to burned lots to return potable water to all PID customers.

As a result of the damage caused by the Camp Fire, PID has incurred significant losses in revenue and a substantial portion of its customer base. PID had grown to serve approximately 10,500 municipal and residential/commercial customers before the Camp Fire. As of the beginning of the prior fiscal year, approximately 8,300 of those customers remain. PID continues to process customer requests to permanently disconnect service as customers continue to receive lost mail and finalize their housing decisions, however, these disconnects have slowed substantially over the prior fiscal year. PID has made significant progress through the Water System Recovery Plan and has tested and/or replaced all the service and main lines serving customers whose structure remained standing after the 2018 Camp Fire, which has enable PID to return these customers to potable service. The District continues to test, repair, and replace main lines and service lines to the remainder of the District's customer base in order to support the recovery of the town of Paradise. The District has focused recovery efforts towards supporting the rebuild by testing and/or replacing all service lines to new construction. As of the beginning of the fiscal year, the District has returned a total of approximately 1,700 customers to potable service.

Those customers that are returned to potable service are currently being charged the standard active rate. Customers that have not yet been returned to potable service that are remaining with PID are currently being charged a reduced service charge set at the readiness to serve rate. These customers will continue to be charged the reduced readiness to serve rate until they are returned to potable service. Additionally, customers have not been charged consumption fees since the fire due to the damage and contamination to the District's distribution system. PID is actively working to develop the project to replace customer meters, at which point PID plans to reinstate consumption fees. The replacement of customer meters is currently projected to begin early 2021.

District Structure and Leadership

The Paradise Irrigation District is an independent special district that operates under the authority of Division 11 of the California Water Code. The District was formed by an election in 1916 and is governed by a five-member Board of Directors, elected at-large from within the District's service area. Each 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 thirty-one full 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
Vacant	1	Director	Dec-2020
Brian Shaw	2	Director	Dec-2020
Shelby Boston	3	Vice-President	Dec-2020
Marc Sulik	4	President	Dec-2022
Gregg Mowers	5	Director	Dec-2020

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 eight 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

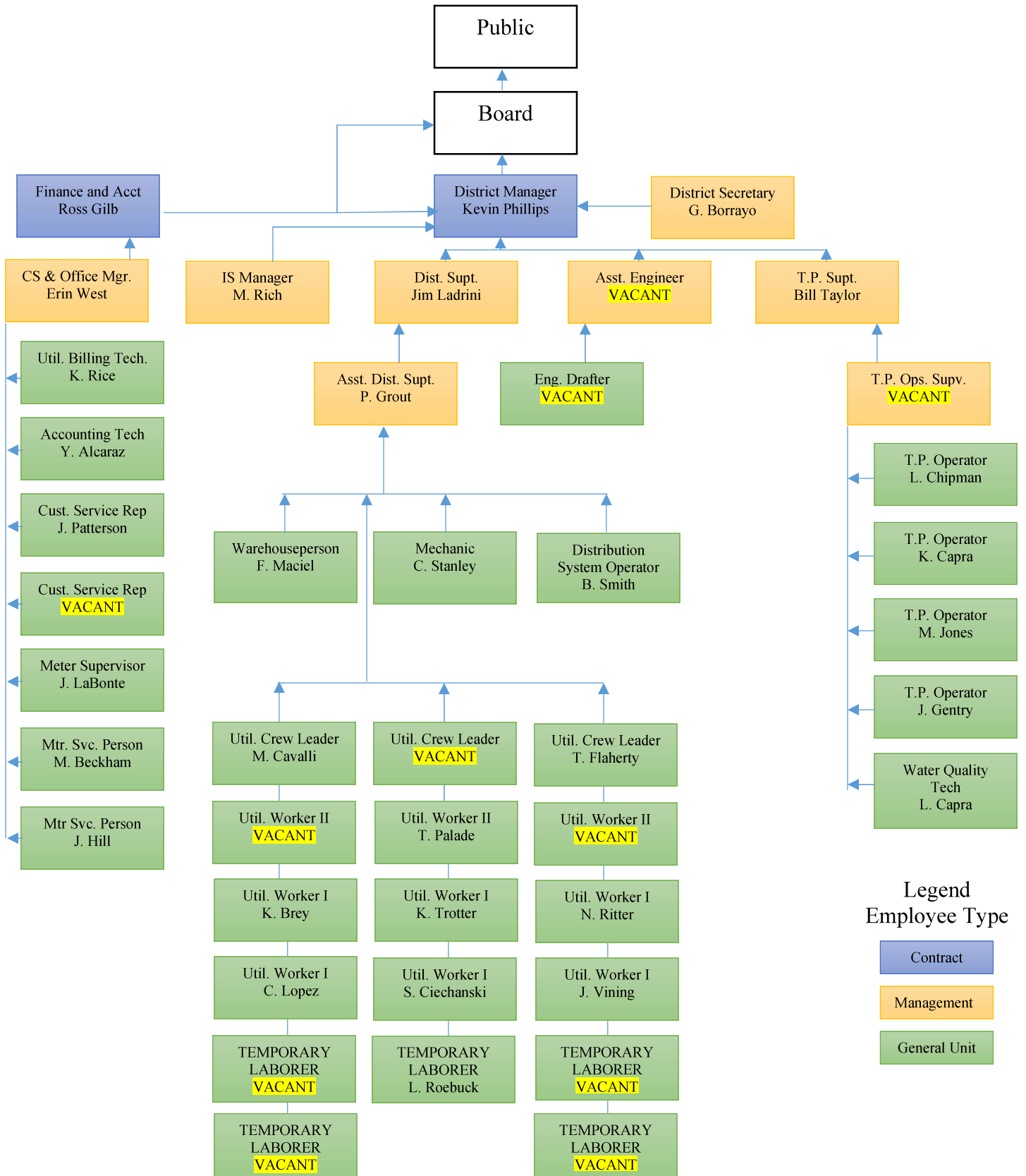
The Board of Directors annually adopts an operating and capital budget each fiscal year. The budget authorizes and provides the basis for reporting and control of financial operations and accountability for the District's enterprise operations and capital projects. Each year the District adopts a budget 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 Finance and Accounting Manager, 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 begin 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 the California Environmental Quality Act (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.

Staffing Summary



Paradise Irrigation District
FY 2020/21 Budget
Budget Overview

Description	2019/20 Actual	2020/21 Budget	Changes from Actual 2019/20 to 2020/21 Budget	
REVENUES:				
Water Sales	\$ 2,311,794	\$ 2,759,004	\$ 447,210	119%
Outside Water Sales	105,338	100,000	(5,338)	95%
Other	1,060,600	646,160	(414,440)	61%
Interest	93,111	60,000	(33,111)	64%
Taxes - 1%	380,185	250,000	(130,185)	66%
FMV Gain/Loss - Securities	(427)	-	427	0%
Inc-Capacity Fees	16,252	-	(16,252)	0%
Revenue - PFD	54,372	50,000	(4,372)	92%
Total Revenues	4,046,725	3,865,164	(181,561)	96%
EXPENDITURES:				
Operating	5,260,887	6,170,790	909,903	117%
Debt Service	841,723	841,845	123	100%
PFD	34,043	-	(34,043)	0%
Total Expenditures	6,136,653	7,012,635	875,982	114%
Increase/(Decrease) in Cash before Recovery, Debt Proceeds, and Capital Improvements	(2,089,927)	(3,147,471)	(1,057,543)	151%
Debt Proceeds	76,922	-	76,922	0%
Increase/(Decrease) in Cash before Recovery and Capital Improvements	(2,013,005)	(3,147,471)	(980,621)	156%
FEMA Reimbursements	159,961	3,386,630	3,226,669	2117%
Insurance Proceeds	4,084,707	5,000,000	915,293	122%
State Funding	7,374,330	7,374,000	(330)	100%
PGE Locating Reimbursements	-	300,000	300,000	100%
Cash Available for Recovery/Capital Projects	11,618,998	16,060,630	4,141,632	138%
	9,605,993	12,913,159	3,161,011	134%
Major Capital/Recovery Projects	(6,414,054)	(10,531,148)	(4,117,094)	164%
Minor Capital Projects	-	(649,541)	(649,541)	100%
Increase/(Decrease) in Cash	3,191,938	1,732,470	(1,459,469)	54%
Beginning Cash Balance	4,043,797	7,235,736		
Ending Cash Balance	7,235,736	8,968,205	1,732,470	124%

Paradise Irrigation District
FY 2020/21 Budget
Budget Overview

	2018/19 Actual	2019/20 Budget	2019/20 Budget Update	2019/20 Actual	2020/21 Budget
<u>REVENUES:</u>					
Water Sales	5,365,105	2,301,554	2,301,554	2,311,794	2,759,004
Outside Water Sales	68,689	-	100,000	105,338	100,000
Other	652,634	719,240	1,019,240	1,060,600	646,160
Interest	12,760	60,000	60,000	93,111	60,000
Taxes - 1%	286,826	270,000	300,000	380,185	250,000
FMV Gain/Loss - Securities	1,031	-	-	(427)	-
Grant Rev	-	-	25,500	25,500	-
Inc-Save-A-Can/Buy-A-Fish	747	-	-	-	-
Inc-Capacity Fees	35,008	-	13,000	16,252	-
Revenue - PFD	73,308	-	50,000	54,372	50,000
Total Revenue	6,496,107	3,350,794	3,869,294	4,046,725	3,865,164
<u>EXPENDITURES:</u>					
Operating	4,990,364	5,311,705	6,051,705	5,260,887	6,170,790
Pipeline	290,729	-	-	-	-
Debt Service	609,108	841,723	841,723	841,723	841,845
PFD	8,414	-	-	34,043	-
Total Expenditures	5,898,615	6,153,427	6,893,427	6,136,653	7,012,635
Increase/(Decrease) in Cash before Recovery, Debt Proceeds, and Capital Improvements	597,493	(2,802,633)	(3,024,133)	(2,089,927)	(3,147,471)
Debt Proceeds	-	-	-	76,922	-
Increase/(Decrease) in Cash before Recovery and Capital Improvements	597,493	(2,802,633)	(3,024,133)	(2,013,005)	(3,147,471)
FEMA Reimbursements	1,217,402	2,625,000	2,625,000	159,961	3,386,630
Insurance Proceeds	1,350,000	2,950,000	4,080,000	4,084,707	5,000,000
State Funding	-	7,000,000	7,374,000	7,374,330	7,374,000
PGE Locating Reimbursements	-	-	150,000	-	300,000
Cash Available for Recovery/Capital Projects	2,567,402	12,575,000	14,229,000	11,618,998	16,060,630
	3,164,895	9,772,367	11,204,867	9,605,993	12,913,159
Major Capital/Recovery Projects	(2,378,529)	(3,425,000)	(6,450,000)	(6,414,054)	(10,531,148)
Minor Capital Projects	-	-	-	-	(649,541)
Increase/(Decrease) in Cash	786,365	6,347,367	4,754,867	3,191,938	1,732,470
Beginning Cash Balance	3,257,432	4,043,797	4,043,797	4,043,797	7,235,736
Ending Cash Balance	4,043,797	10,391,164	8,798,664	7,235,736	8,968,205

Paradise Irrigation District
FY 2020/21 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 cash is to be reserved. The information below provides a summary of the reserves calculation per the adopted policy, actual cash reserves as of the end of FY 2019/20 and budgeted cash reserves estimated for the end of FY 2020/21.

Reserve	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	

			Target Formula	
Priority	Reserve	Base Calculation	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 2019/20

Restricted			
Reserve	Min	Max	
Sick/Annual Leave Fund	\$ 407,854	\$ 407,854	
Facility Capacity Fund	\$ -	\$ -	
Bond Reserve Fund	\$ -	\$ -	
Debt Proceeds Construction Fund	\$ -	\$ -	
PFD Reserve Fund	\$ 570,902	\$ 570,902	
TOTAL	\$ 978,756	\$ 978,756	

ACTUAL 2019/20

Non-Restricted				
Priority	Reserve	Base Calculation	Min	Current
1	Operating Fund	Operating Budget, including debt service & pipeline	\$ 1,037,444	\$ 2,258,017
2	Water Rate Stabilization Fund	Budget Water Revenue	\$ 391,603	\$ 391,603
3	Emergency Fund	Operating Budget, including debt service & pipeline	\$ 1,525,652	\$ 1,525,652
4	Drought Management Fund	Budgeted Consumption Revenue	\$ -	\$ -
5	Equipment Replacement Fund	Accumulated Equipment Depreciation	\$ 142,000	\$ 142,000
6	Long Term Capital Fund	10 Year Capital Plan	\$ 11,392,866	\$ 1,939,707
TOTAL			\$ 14,489,566	\$ 6,256,980
TOTAL CASH RESERVES			\$ 15,468,322	\$ 7,235,736

Paradise Irrigation District FY 2020/21 Budget Cash Reserves

BUDGET 2020/21

Non-Restricted				
Priority	Reserve	Base Calculation	Min	Current
1	Operating Fund	Operating Budget, including debt service & pipeline	\$ 1,192,148	\$ 3,845,059
2	Water Rate Stabilization Fund	Budget Water Revenue	\$ 253,484	\$ 253,484
3	Emergency Fund	Operating Budget, including debt service & pipeline	\$ 1,753,159	\$ 1,753,159
4	Drought Management Fund	Budgeted Consumption Revenue	\$ 56,040	\$ 56,040
5	Equipment Replacement Fund	Accumulated Equipment Depreciation	\$ 142,000	\$ 142,000
6	Long Term Capital Fund	10 Year Capital Plan	\$ 11,392,866	\$ 1,939,707
TOTAL			\$ 14,789,697	\$ 7,989,449

BUDGET 2020/21

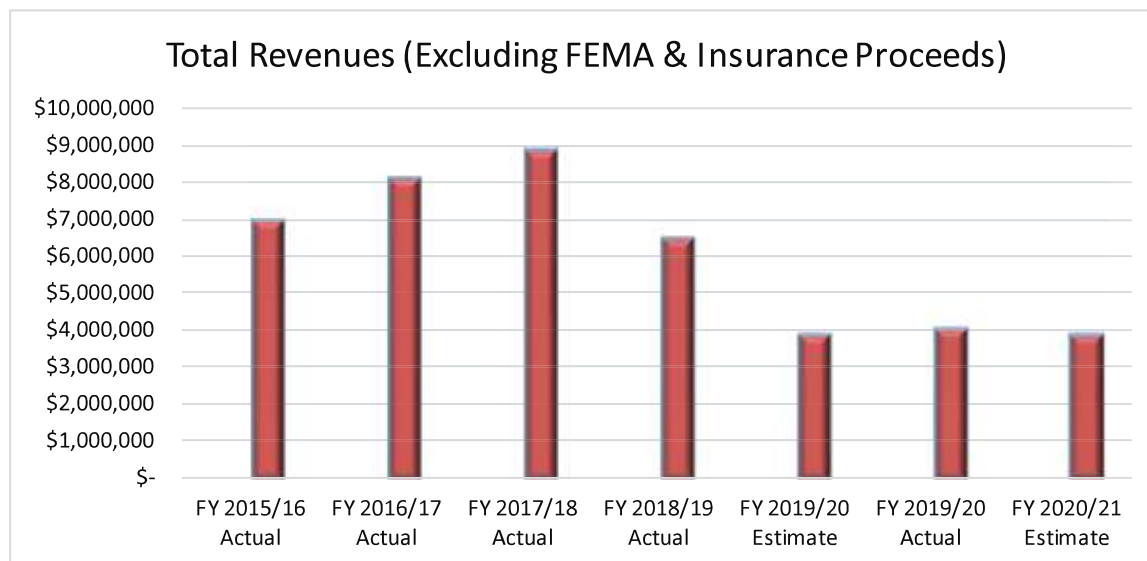
Restricted		
Reserve	Min	Max
Sick/Annual Leave Fund	\$ 407,854	\$ 407,854
Facility Capacity Fund	\$ -	\$ -
Bond Reserve Fund	\$ -	\$ -
Debt Proceeds Construction Fund	\$ -	\$ -
PFD Reserve Fund	\$ 570,902	\$ 570,902
TOTAL	\$ 978,756	\$ 978,756
	\$ 15,768,453	\$ 8,968,205

Paradise Irrigation District
FY 2020/21 Budget
Revenue Overview

Revenue Sources

The majority of the District's revenue is generated from water sales. Water sales are broken into two major categories, service charges and consumption charges. Historically, service charges account for approximately 64% of total water sales. As a result of the progress the District has made through the Water Systems Recovery Plan, the District has returned approximately 1,700 customers to potable service as of the beginning of the fiscal year. The number of customers receiving potable service continues to rise as the District tests and/or replaces main lines and service lines serving the remainder of the District's customer base. Customers who are returned to potable service are charged at the active rate applicable for their size of service. Customers who have not yet been returned to potable service will remain being charged the readiness to serve rate, currently set at \$21.49 per month, until they are restored to potable service. Once restored to potable service, customers will return to the standard service charge. Due to the contamination of the distribution system caused by the 2018 Camp Fire, the District does not plan to charge for water consumption for the majority of FY 2020/21. The District is actively working to develop the project to replace customer meters in order to restore consumption revenue to customers receiving potable service.

Other sources of revenue include 1% property taxes, outside water sales, backflow installation and testing, fire flow testing, rental property income, investment income, and escrow fees. Total revenue for the past 5 years, compared to FY 2020/21 estimates is shown below.



Revenue losses projected for FY 2020/21 are the result of a reduced customer base, decreased service rate, and loss of water consumption revenue as a result of the 2018 Camp Fire. PID employees are actively working with Federal, State, and local partners, as well as insurance, to secure funding for short term and long term lost revenues. During FY 2018/19 and 2019/20, revenue losses were partially compensated by revenue backfill funding in the amount of \$3.5 million from the District's business interruption insurance claim. This backfill funding was

Paradise Irrigation District
FY 2020/21 Budget
Revenue Overview

exhausted during FY 2019/20 and is not expected to be received in future fiscal years. Additionally, the District was allocated revenue backfill funding from the State of California for FY 2019/20 and FY 2020/21, in the amount of \$7.37 million each year. The District received the first year of backfill funding during FY 2019/20. PID staff has been continuously working with the California State Department of Finance to secure the second year of the allocated funds, which is included in the revenue projections for FY 2020/21. Additionally, the District has filed a claim against the Pacific Gas and Electric Company for property damages and long-term lost revenues. The total amount of the pending claim is approximately \$228 million. The outcome of the pending claim is currently unknown and is not included in future revenue projections at this time.

PID employees are also actively working with FEMA/CalOES and insurance to secure funding for long-term recovery projects to restore the District's capital assets and infrastructure that was damaged during the 2018 Camp Fire. During FY 2018/19, the District received FEMA/CalOES reimbursements in the amount of \$1.2 million relating to funds expended for emergency response efforts following the 2018 Camp Fire. During FY 2019/20, the District received FEMA/CalOES funds in the amount of \$159,961 for various smaller projects to repair capital assets damaged during the 2018 Camp Fire. For FY 2020/21, FEMA/CalOES reimbursements are projected in the amount of \$3.39 million. These projections are based on projects that have been obligated as of the beginning of the fiscal year, which include water sampling and emergency response project management costs (\$1.44 million), emergency response efforts (\$1.34 million), and management costs (\$181 thousand) through November 12, 2019 (one year following the fire). FEMA/CalOES reimbursement projections for FY 2020/21 also include water sampling and emergency response project management costs through the six-month extension date of May 12, 2020 (\$422 thousand). PID employees are continually working with FEMA/CalOES to secure funds for other long-term recovery and capital projects.

PID employees are also actively working with District's insurance company to secure funding for damaged infrastructure and capital assets. During FY 2019/20, the District received insurance proceeds for Camp Fire damages in the amount of \$1.94 million. This included proceeds for the District's damaged B Reservoir (\$1.21 million depreciated cost), damaged equipment (\$413,500), building smoke and soot cleaning (\$292,692), water tank inspections (\$7,015), and temporary office rent (\$17,767). Insurance proceeds projected to be received during FY 2020/21 include the current estimate of the claim for replacement of the meters damaged during the 2018 Camp Fire.

The following chart provides a summary of total projected revenues for FY 2020/21 compared to prior year estimate and three years of actual historical revenues.

Paradise Irrigation District
FY 2020/21 Budget
Revenue Summary

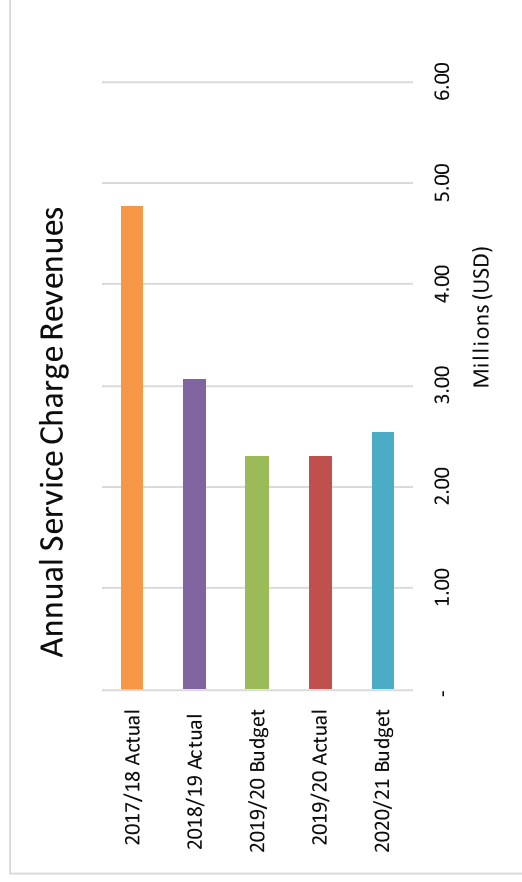
	FY 2017/18 Actual	FY 2018/19 Actual	FY 2019/20 Estimate	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate
<u>General Fund/Operating</u>						
Water - Service	4,871,781	3,755,354	2,295,054	2,295,054	2,303,549	2,534,844
Water - Consumption	3,070,573	1,587,485	-	-	(918)	224,160
Water - Fees & Adjustments	49,298	22,266	6,500	6,500	9,164	-
Outside Water Sales	115,728	68,689	-	100,000	105,338	100,000
Meter Revenue	15,225	265,156	511,300	861,300	868,678	510,300
Recreation & Boating Permits	39,789	22,778	10,000	10,000	17,508	-
Backflow Check	10,960	20,527	4,000	4,000	560	80,000
Rents	15,740	9,392	15,180	15,180	15,496	24,180
Revenue - Surplus Property	17,481	273,233	-	-	-	-
Escrow Fees	-	-	5,000	5,000	-	-
Annexation	546	-	-	-	-	-
Custom Work/PFD Reimbursement	200,000	15,125	173,760	123,760	83,973	31,680
Misc	30,602	46,424	-	-	74,386	-
Total Operating Income	8,437,722	6,086,428	3,020,794	3,420,794	3,477,732	3,505,164
<u>Special Revenue Fund</u>						
Capital Improvement Program						
Taxes - 1%	271,960	286,826	270,000	300,000	380,185	250,000
Interest	11,326	12,760	60,000	60,000	93,111	60,000
FMV Gain/Loss - Securities	(514)	1,031	-	-	(427)	-
Inc-Capacity Fees	39,414	35,008	-	13,000	16,252	-
Grant	-	-	-	25,500	25,500	-
Inc-Save-A-Can/Buy-A-Fish	8,351	747	-	-	-	-
Total Capital Improvement	330,538	336,371	330,000	398,500	514,621	310,000
<u>Debt Service Fund</u>						
Inc-Assessment Res (PID Share)	1,756	-	-	-	-	-
Total Debt Service	1,756	-	-	-	-	-
<u>Recovery Proceeds</u>						
State Backfill Funding	-	-	7,000,000	7,374,000	7,374,330	7,374,000
FEMA Reimbursements	-	1,217,402	2,625,000	2,625,000	159,961	3,386,630
Insurance Proceeds	-	1,350,000	2,950,000	4,080,000	4,084,707	5,000,000
PGE Locating Reimbursements	-	-	-	150,000	-	300,000
Total Recovery Proceeds	-	2,567,402	12,575,000	14,229,000	11,618,998	16,060,630
<u>PFD</u>						
Revenue - PFD	124,037	73,308	-	50,000	54,372	50,000
PFD - Interest Income	-	-	-	-	-	-
Total PFD	124,037	73,308	-	50,000	54,372	50,000
Total Revenue	8,894,053	9,063,509	15,925,794	18,098,294	15,665,723	19,925,794

Paradise Irrigation District
FY 2020/21 Budget
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	1/1/2019		4/8/2016	1/1/2017	1/1/2018	1/1/2019
Residential	\$6.75	\$6.75	\$6.75	\$6.75	6"	\$40.48	\$40.48	\$40.48	\$40.48
2"	\$13.49	\$13.49	\$13.49	\$13.49	8"	\$53.99	\$53.99	\$53.99	\$53.99
4"	\$26.99	\$26.99	\$26.99	\$26.99					

Paradise Irrigation District
FY 2020/21 Budget
Service Charge Detail

	Service Charge												Year to Date Totals
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
2020/21 Budget	191,230.75	214,130.75	213,915.75	213,700.75	213,485.75	213,270.75	213,055.75	212,840.75	212,625.75	212,410.75	212,195.75	211,980.75	2,534,844.00
2019/20 Actual	146,492.90	286,941.77	98,612.10	272,780.57	87,685.57	248,388.56	179,279.03	216,404.86	141,753.78	240,074.79	106,832.43	278,302.58	2,303,548.94
2019/20 Budget	191,260.00	191,259.00	191,268.00	191,257.00	191,256.00	191,255.00	191,254.00	191,253.00	191,252.00	191,251.00	191,250.00	191,249.00	2,295,054.00
2018/19 Actual	436,392.90	436,643.38	436,273.95	436,719.47	537,251.36	-	-	-	410,683.57	(17,049.96)	391,672.04	(7,797.98)	3,060,788.73
2017/18 Actual	370,414.10	371,213.98	370,772.40	371,237.20	370,130.18	371,681.00	371,421.01	436,336.33	436,122.75	436,034.97	435,797.15	435,718.87	4,776,879.94



Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Information

Operating Budget

This section of the budget describes the individual department operating expenses from the context of the programs and services that each deliver. 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 64% of the District's operating budget. As of the beginning of the fiscal year, the District employs 31 full-time 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 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 2020, however the MOU's are up for renegotiation in 2020.

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 17% of the operating budget. The main supplies and materials are water treatment chemicals and materials for transmission/distribution repairs.

Outside services make up 10% of the operating budget. The main outside services are legal services, annual auditing services, and equipment repairs.

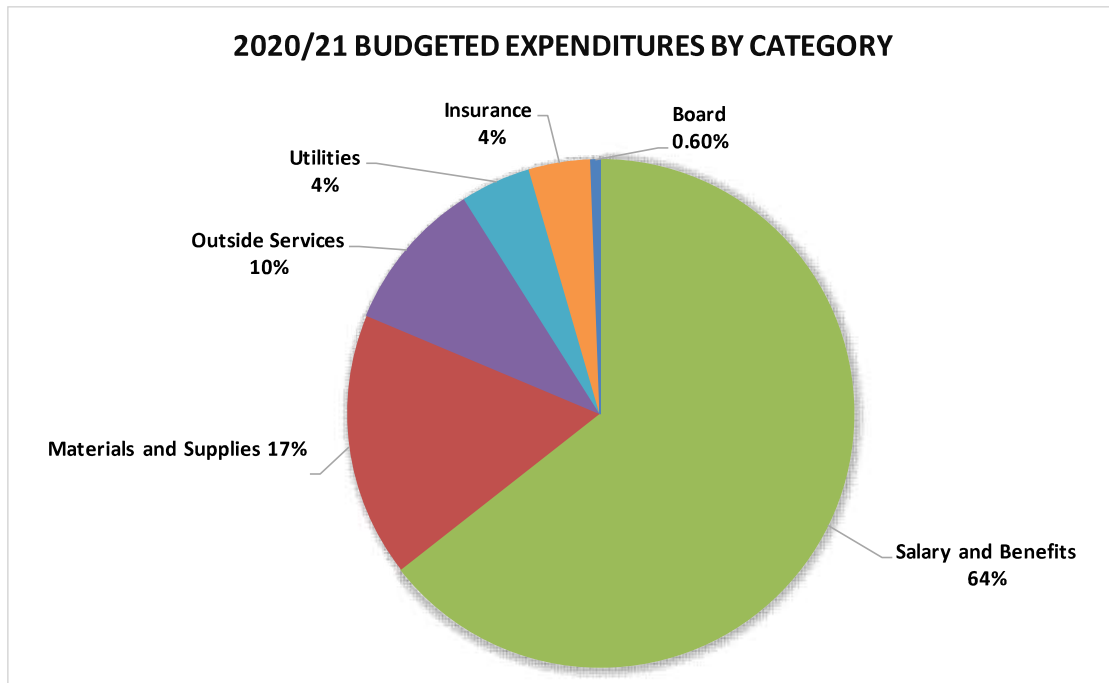
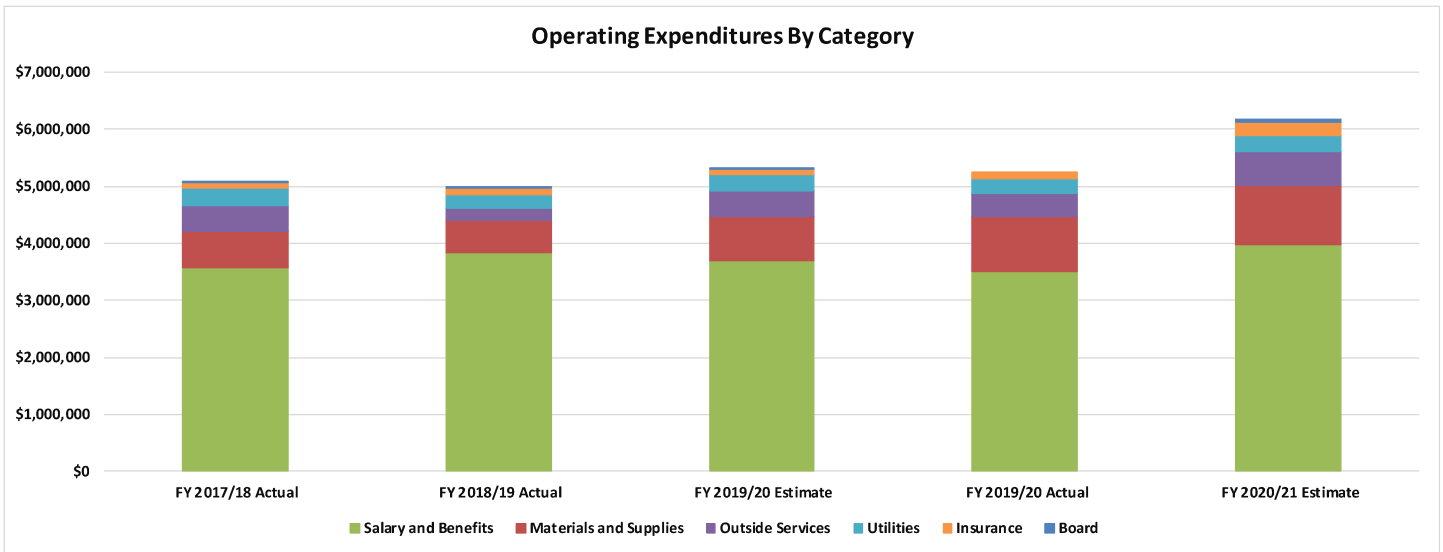
Utilities make up 4% of the operating budget, insurance makes up 4% of the operating budget, and board expenses make up 1% of the operating budget.

The following charts provide a summary of budgeted operating expenses by department and by category.

Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Summary

Operating Expenditures by Category

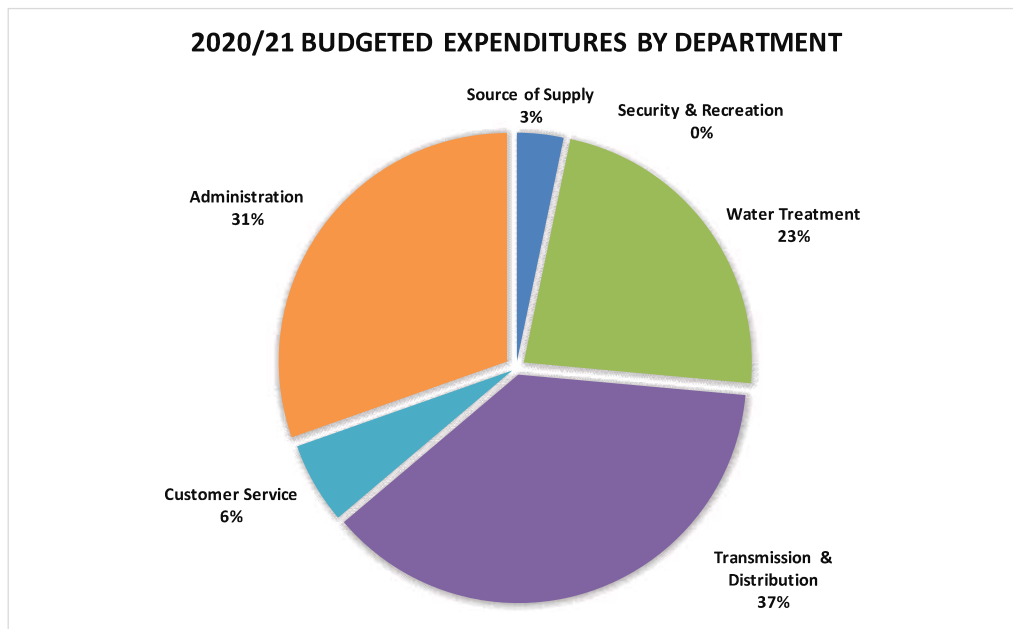
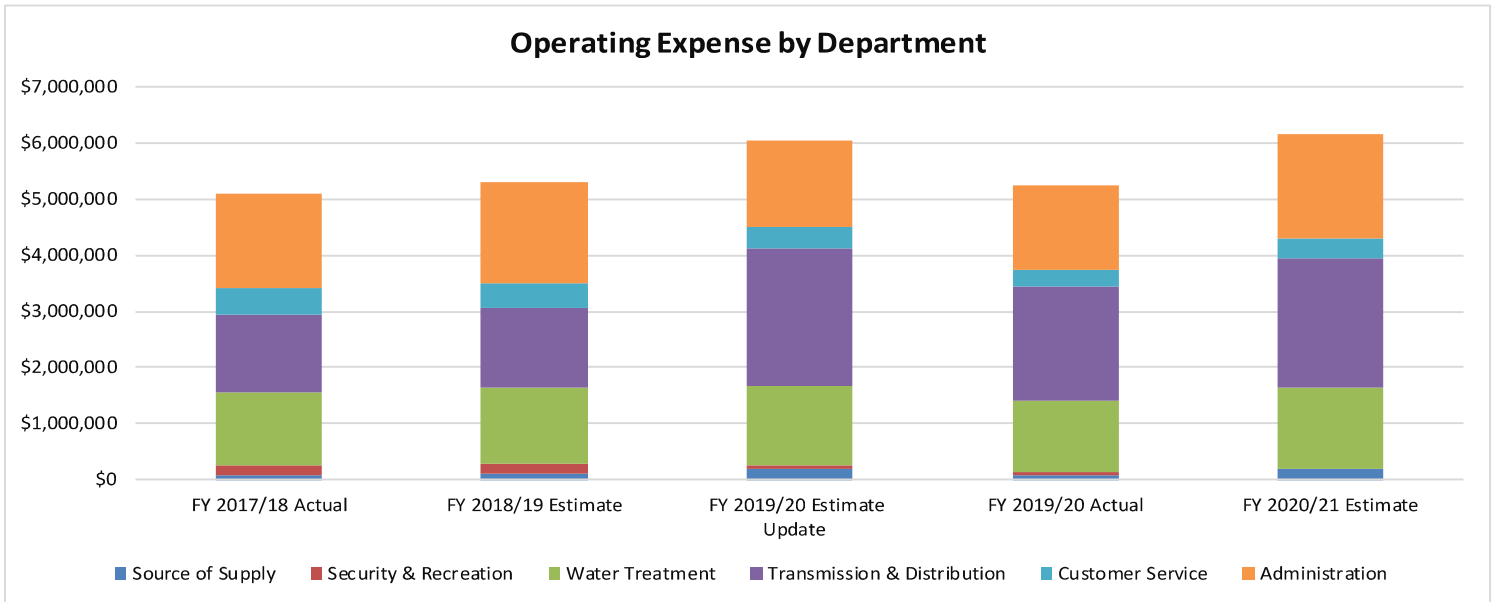
	FY 2017/18 Actual	FY 2018/19 Actual	FY 2019/20 Estimate	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate
<u>Operational Summary</u>						
Salary and Benefits	3,583,708	3,834,620	3,683,437	3,878,437	3,501,763	3,974,990
Materials and Supplies	641,180	568,531	787,100	1,112,100	960,611	1,043,400
Outside Services	442,291	216,443	442,120	612,120	412,974	597,150
Utilities	290,220	241,473	286,739	286,739	248,384	276,500
Insurance	111,642	107,607	94,909	144,909	137,155	241,750
Board	23,471	21,691	17,400	17,400	-	37,000
Total Operating Expense	5,092,511	4,990,364	5,311,705	6,051,705	5,260,887	6,170,790



Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Summary

Operating Expenditures by Department

	FY 2017/18 Actual	FY 2018/19 Actual	FY 2019/20 Estimate	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate
Source of Supply	\$ 70,106	\$ 42,249	\$ 36,670	\$ 206,670	\$ 77,819	\$ 203,000
Security & Recreation	183,781	149,851	12,815	57,815	44,036	-
Water Treatment	1,298,068	1,351,173	1,266,139	1,416,139	1,284,603	1,428,441
Transmission & Distribution	1,391,655	1,368,444	2,121,712	2,446,712	2,040,957	2,307,568
Customer Service	460,766	476,051	370,542	370,542	291,064	356,076
Administration	1,688,136	1,602,596	1,503,826	1,553,826	1,522,408	1,875,704
Total Operating Expenditures	5,092,511	4,990,364	5,311,705	6,051,705	5,260,887	6,170,790



Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Detail

	FY 2017/18 Actual	FY 2018/19 Actual	FY 2019/20 Estimate	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate
<u>Source of Supply</u>						
Salary and Benefits	-	3,568	-	-	-	-
Materials and Supplies	55,247	29,461	26,500	26,500	-	30,000
Outside Services	9,138	3,926	7,070	177,070	77,476	173,000
Utilities	5,229	5,294	3,100	3,100	344	-
Insurance	492	-	-	-	-	-
Total Source and Supply	70,106	42,249	36,670	206,670	77,819	203,000
<u>Security & Recreation</u>						
Salary and Benefits	173,017	143,483	-	45,000	40,777	-
Materials and Supplies	1,494	554	4,200	4,200	-	-
Outside Services	1,427	1,925	4,350	4,350	36	-
Utilities	6,314	3,890	2,700	2,700	1,724	-
Insurance	1,530	-	1,565	1,565	1,500	-
Total Security & Recreation	183,781	149,851	12,815	57,815	44,036	-
<u>Water Treatment</u>						
Salary and Benefits	932,485	1,006,757	791,949	941,949	912,991	933,541
Materials and Supplies	183,223	196,599	231,900	231,900	180,761	251,100
Outside Services	23,262	29,931	71,250	71,250	45,341	69,000
Utilities	146,929	117,886	153,300	153,300	128,510	149,300
Insurance	12,168	-	17,740	17,740	17,000	25,500
Total Water Treatment	1,298,068	1,351,173	1,266,139	1,416,139	1,284,603	1,428,441
<u>Transmission & Distribution</u>						
Salary and Benefits	1,103,566	1,117,209	1,689,933	1,689,933	1,324,018	1,615,118
Materials and Supplies	191,972	168,200	289,500	614,500	595,674	541,500
Outside Services	21,988	18,567	34,900	34,900	35,038	34,750
Utilities	64,252	64,467	80,600	80,600	60,227	71,200
Insurance	9,876	-	26,778	26,778	26,000	45,000
Total Transmission and Distribution	1,391,655	1,368,444	2,121,712	2,446,712	2,040,957	2,307,568
<u>Customer Service</u>						
Salary and Benefits	453,206	467,799	341,606	341,606	272,357	331,826
Materials and Supplies	27	5,132	7,000	7,000	1,264	500
Outside Services	3,847	3,121	10,000	10,000	5,943	5,000
Insurance	3,687	-	11,936	11,936	11,500	18,750
Total Customer Service	460,766	476,051	370,542	370,542	291,064	356,076
<u>Administration</u>						
Salary and Benefits	921,433	1,095,804	859,948	859,948	951,621	1,094,504
Materials and Supplies	209,216	168,585	228,000	228,000	182,912	220,300
Outside Services	382,630	158,974	314,550	314,550	249,141	315,400
Utilities	67,496	49,935	47,039	47,039	57,580	56,000
Insurance	83,889	107,607	36,890	86,890	81,155	152,500
Board	23,471	21,691	17,400	17,400	-	37,000
Total Administration	1,688,136	1,602,596	1,503,826	1,553,826	1,522,408	1,875,704

Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Detail
Source of Supply

Long-Term Goals

- Maintain maximum storage in Paradise Lake and Magalia Reservoir with the highest quality water as possible.
- 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
- 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 2019-20

- Completed all regulatory required monitoring of the dams and submitted all required reports to our Consultant and the State.
- Ongoing inspections of the Paradise and Magalia dams and spillways.
- Daily operations of the Magalia Reservoir's 2,200 feet capacity limit and generated reports to DSOD as needed.
- Ongoing monitoring of the Watershed (Source Water) Sanitary Survey regarding potential causes of contamination to water quality.
- Turned over our properties to the Fire Safe Council to take care of Salvage Logging operations.

Major Goals FY 2020-21

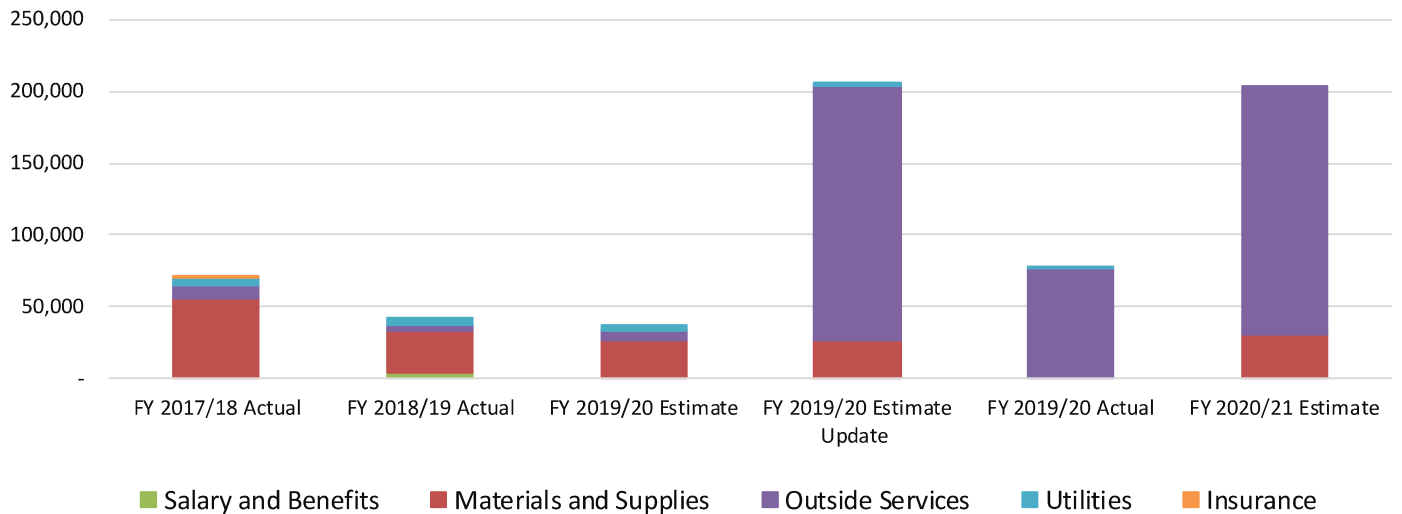
- Participate in the District's planning to date regarding condition assessment and improvements for Magalia and Paradise Dams.
- Assist in discussions to develop a strategy to further the District's goal to improve Magalia Dam.
- Attend meetings and provide input on a wide variety of projects to increase water supply.
- Planning and/or implementation of necessary work to comply with DSOD's required temporary measures to keep Magalia Dam Spillway safe while figuring out long term repair. This work is to include crack repair in the spillway, evaluation of voids under spillway concrete floor, and the design and eventual construction of a gabion wall to reinforce the northern spillway wall.
- Respond to and, when possible, mitigate activities in the watershed that may be detrimental to water quality, such as the illegal campers on District property.
- Monitor the operation and condition of the following:
 - Paradise Dam outlet plug valve vibration.
 - Magalia Dam outlet pipe cradle stability and tunnel wall leakage.
 - Magalia and Paradise Dam intake structures.

Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Detail

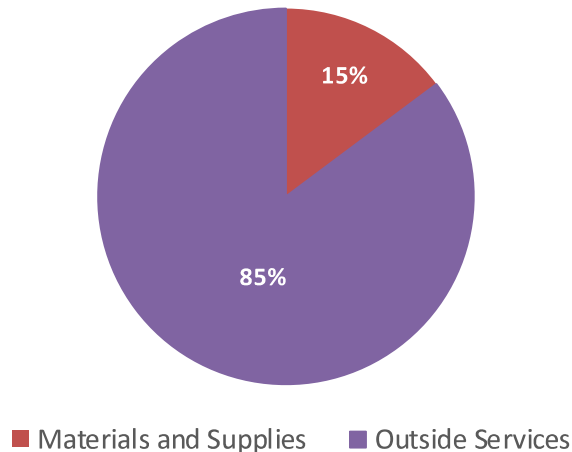
Source of Supply

	FY 2017/18 Actual	FY 2018/19 Actual	FY 2019/20 Estimate	Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate
Source of Supply						
Salary and Benefits	-	3,568	-	-	-	-
Materials and Supplies	55,247	29,461	26,500	26,500	-	30,000
Outside Services	9,138	3,926	7,070	177,070	77,476	173,000
Utilities	5,229	5,294	3,100	3,100	344	-
Insurance	492	-	-	-	-	-
Department Totals	70,106	42,249	36,670	206,670	77,819	203,000

Source of Supply Expenses



2020/21 Budgeted Expenses



Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Detail
Security & Recreation

Long-Term Goals

- Provide security of the District's water supply at the District's reservoirs and properties in the watershed.
- Respond to a wide variety of 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.
- Assist Paradise Recreation and Parks District (PRPD) in promoting responsible use of the District's resources and enforcing its rules and regulations.

Major Accomplishments FY 2019-20

- Successfully transitioned Recreation operations on District property to the Paradise Recreation and Parks District (PRPD) in June 2020.
- Operated the Lake and Recreation with minimal staffing while transitioning to PRPD operating recreation.
- Managed 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, this task was passed to PRPD with their takeover of the Lake Recreation.
- Obtained a \$2,000 grant from Butte County Fish & Game Commission for the purchase of catchable rainbow trout for a 2020/21 Fishing Day event.
- Managed ongoing surveillance of the District's land for illegal activities and trespassing when complaints are received.

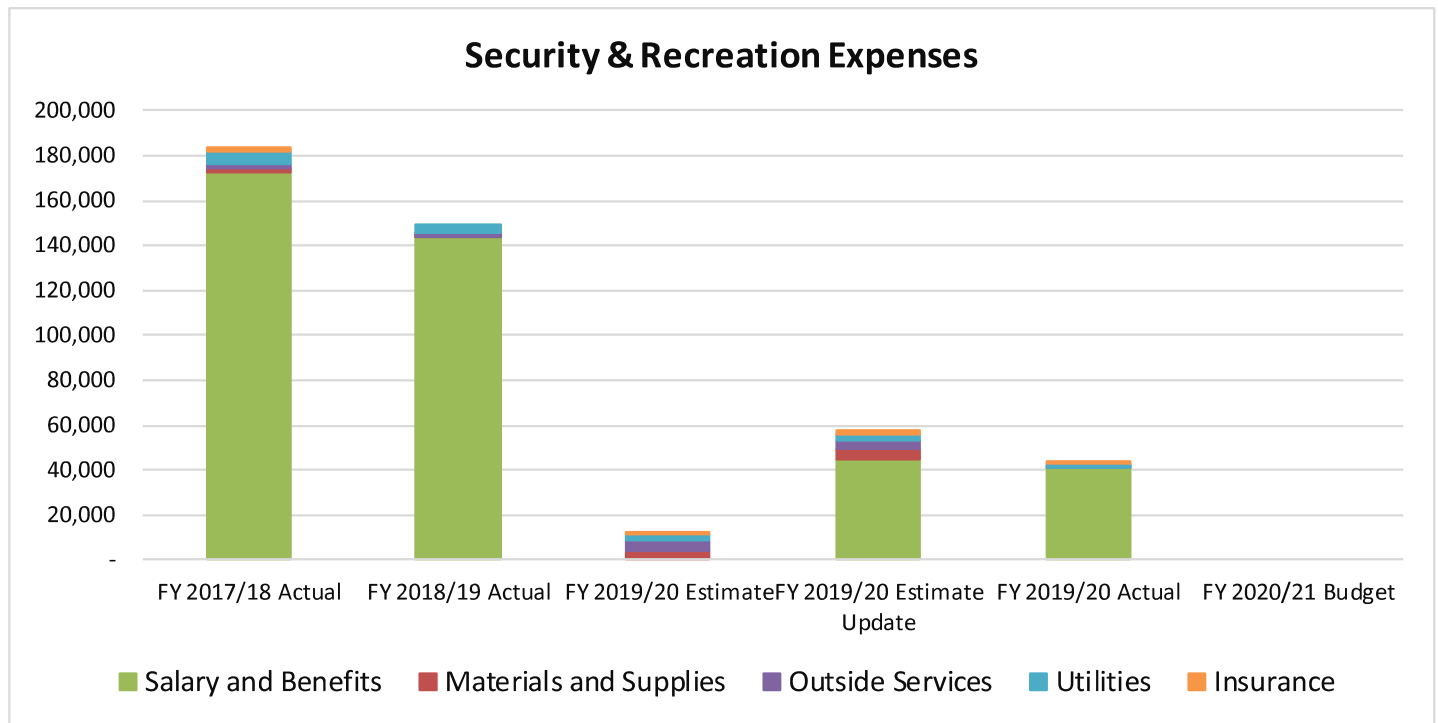
Major Goals FY 2020-21

- Work with PRPD to maintain security regarding water quality, public use and misuse of District facilities, including vandalism, illegal camping, littering, trespassing, etc.
- Work with law enforcement agencies to warn or cite persons that may be involved in illegal activities on District properties.

Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Detail

Security & Recreation

	FY 2017/18 Actual	FY 2018/19 Actual	FY 2019/20 Estimate	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Budget
Salary and Benefits	173,017	143,483	-	45,000	40,777	-
Materials and Supplies	1,494	554	4,200	4,200	-	-
Outside Services	1,427	1,925	4,350	4,350	36	-
Utilities	6,314	3,890	2,700	2,700	1,724	-
Insurance	1,530	-	1,565	1,565	1,500	-
Department Totals	183,781	149,851	12,815	57,815	44,036	-



Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Detail
Water Treatment

Long-Term Goals

- 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)
- Maintain as best as possible and replace, when possible, aging equipment in a cost-effective manner with in-house resources to the greatest extent practicable
- Recommend, and when funding is available, implement capital improvement projects to extend the life cycle of the treatment and distribution systems.

Major Accomplishments FY 2019/20

- Performed ongoing VOC sampling, main clearing, and other Camp Fire recovery efforts.
- Completed drinking water and wastewater regulatory requirements including the Annual Consumer Confidence Report, monthly and/or annual reports, and Compliance Inspections.
- Renewed the NPDES permit with the help of District consultants Waterworks Engineering and Larry Walker & Associated. With their assistance, the District, in discussions with the Regional Board, successfully justified higher limits for aluminum and DCBM with a mixing zone modeling study.
- The new NPDES permit was adopted by the State Regional Water Quality Control Board on April 16, 2020.
- Coordinated with Water Works Engineers to complete initial development of the B Reservoir Replacement project, which is designed to replace the B Reservoir that was destroyed and rendered useless during the 2018 Camp Fire.
- Completed a condition assessment for the water storage tanks and set annual priorities for rehabilitation of C, D and E tanks (projects placed on hold until funding is available).
- Coordinated with Harper Consulting to prepare the 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 (projects placed on hold until funding is available).

Major Goals FY 2020/21

- Hiring of a Treatment Operator to replace the current retiring Operator.
- Hiring of a Treatment Operator-in-training/Maintenance Mechanic to prepare for future retirement.
- Begin the B Reservoir Replacement project.
- Make progress towards implementing the following projects that need to be funded/completed when funding is available:
 - Replacement of Wash Water Equalization Tank and installation of a second tank to allow cleaning and maintenance of both tanks.
 - Upgrade of Plant SCADA system and instrumentation.
 - 42" Creek Crossing relocation project
 - Replacement of Treatment Plant Generator and Transfer Switch

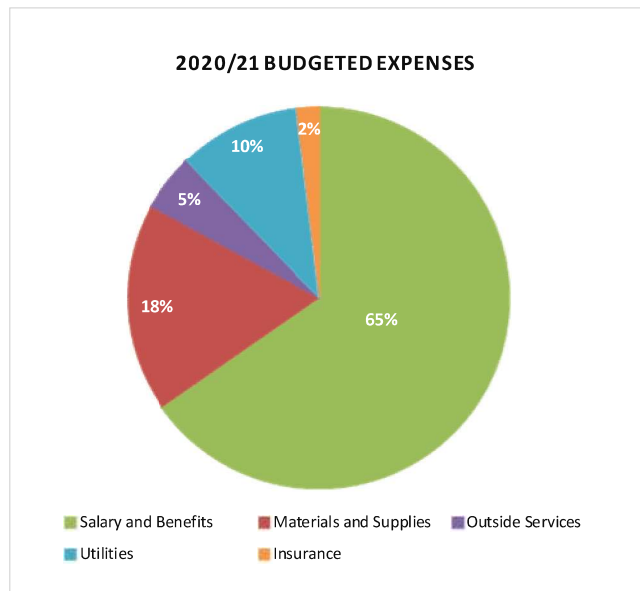
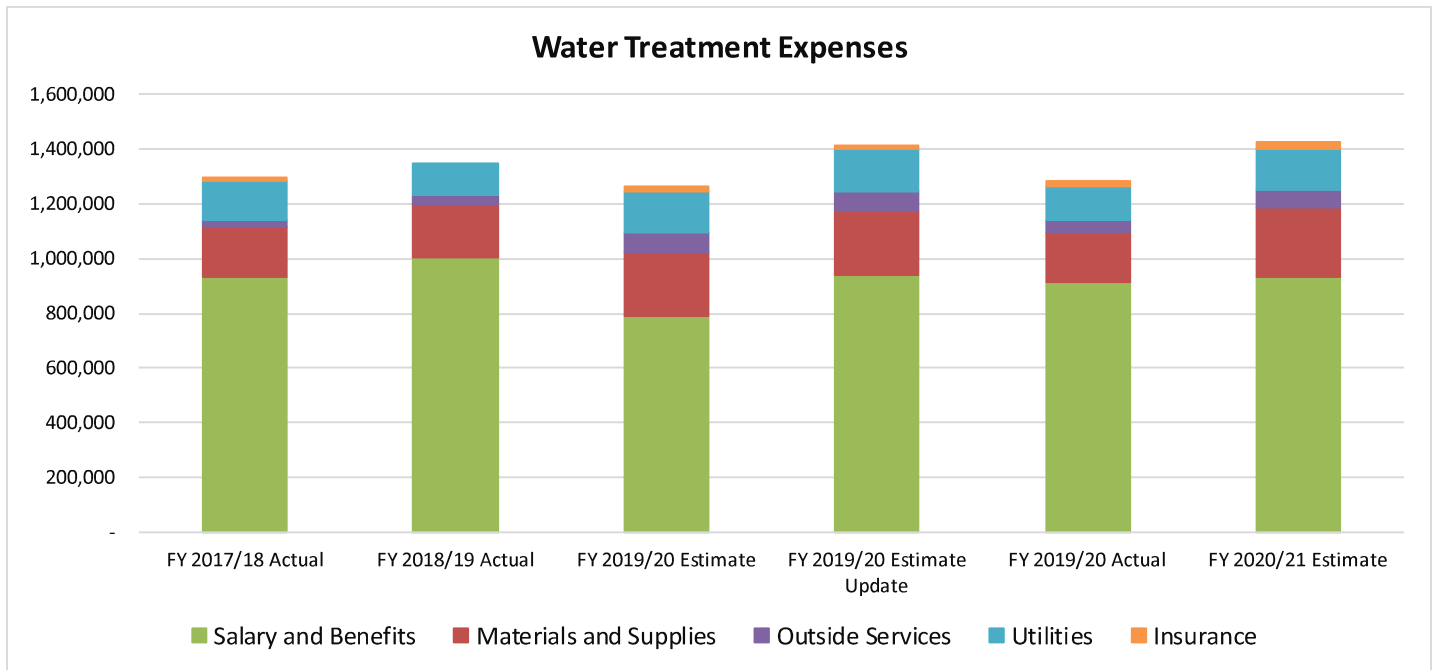
Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Detail
Water Treatment

- Construction of Pump Station and Pipeline at Treatment Plant to feed A zone.
 - Tanks C,D & E lead abatement from exterior coating, internal and exterior coating of tanks.
 - Cathodic Protection system for A tank and Raw Water tank.
- Relocation of Bleach Tanks into New Containment Area.
- Plant pavement rehabilitation.
- Evaluation of the out of service cathodic protection system (CPS) at the treatment plant, and the CPS for the 2.5 mile 42-inch transmission pipeline to town.

Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Detail

Water Treatment

	FY 2017/18 Actual	FY 2018/19 Actual	FY 2019/20 Estimate	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate
Water Treatment						
Salary and Benefits	932,485	1,006,757	791,949	941,949	912,991	933,541
Materials and Supplies	183,223	196,599	231,900	231,900	180,761	251,100
Outside Services	23,262	29,931	71,250	71,250	45,341	69,000
Utilities	146,929	117,886	153,300	153,300	128,510	149,300
Insurance	12,168	-	17,740	17,740	17,000	25,500
Department Totals	1,298,068	1,351,173	1,266,139	1,416,139	1,284,603	1,428,441



Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Detail
Transmission & Distribution and Customer Service

Long-Term Goals

- Continue steel main pipeline replacement program.
- Support rebuild efforts and ongoing construction through replacement of service laterals and meter connections.
- Upgrade and renovate all pressure zone vaults and valve systems in the distribution system including pressure relief valves.
- Institute new technology for managing field work and system mapping.
- Collaborate with the Town of Paradise and Cal Fire in the maintenance and replacement/infill of fire hydrants.
- Develop and implement various Emergency Action Response Plans to include regular tabletop exercises.
- Develop and implement a robust Cross Connection Control and Backflow Prevention policy and program.
- Develop and execute a robust valve maintenance program.
- Develop and execute a robust distribution system flushing program.
- Develop a robust and dynamic Operations and Maintenance manual.
- Adjust vehicle and equipment fleet to meet current and ongoing needs.
- Eliminate private pipelines in the PID distribution system.

Major Accomplishments FY 2019/20

- Installed over 400 Interim Water Service assemblies at replaced service laterals.
- Installed over 1200 Interim Water Service assemblies at destroyed parcels.
- Worked with Treatment Plant personnel and Water Works Engineering in sampling and clearing service laterals at all standing structures.
- Worked with Treatment Plant personnel and Water Works Engineering in pressurizing, sampling, and clearing over 160 miles of distribution system water mains.
- Worked with Water Works Engineers, field, and office staff in developing and managing more efficient and clearer methods of communicating with and responding to customers.
- Worked with Town of Paradise and Cal Fire staff with assessing condition of fire hydrants.
- Repaired or replaced over 30 fire hydrants.
- Installed temporary water service laterals/connections supporting property owners to rebuild and receive certificates of occupancy.
- Installed temporary, small diameter water mains supporting property owners to rebuild and receive certificates of occupancy.
- Installed over 1500 feet of water mains in support of rebuild projects.
- Repaired over 100 mainline leaks.

Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Detail
Transmission & Distribution and Customer Service

- Repaired and/or replaced over 300 service laterals.
- Supported contractor during the Service Lateral Replacement project.

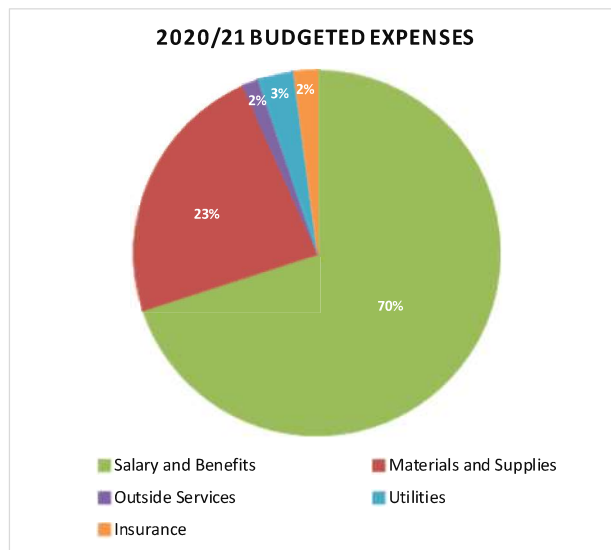
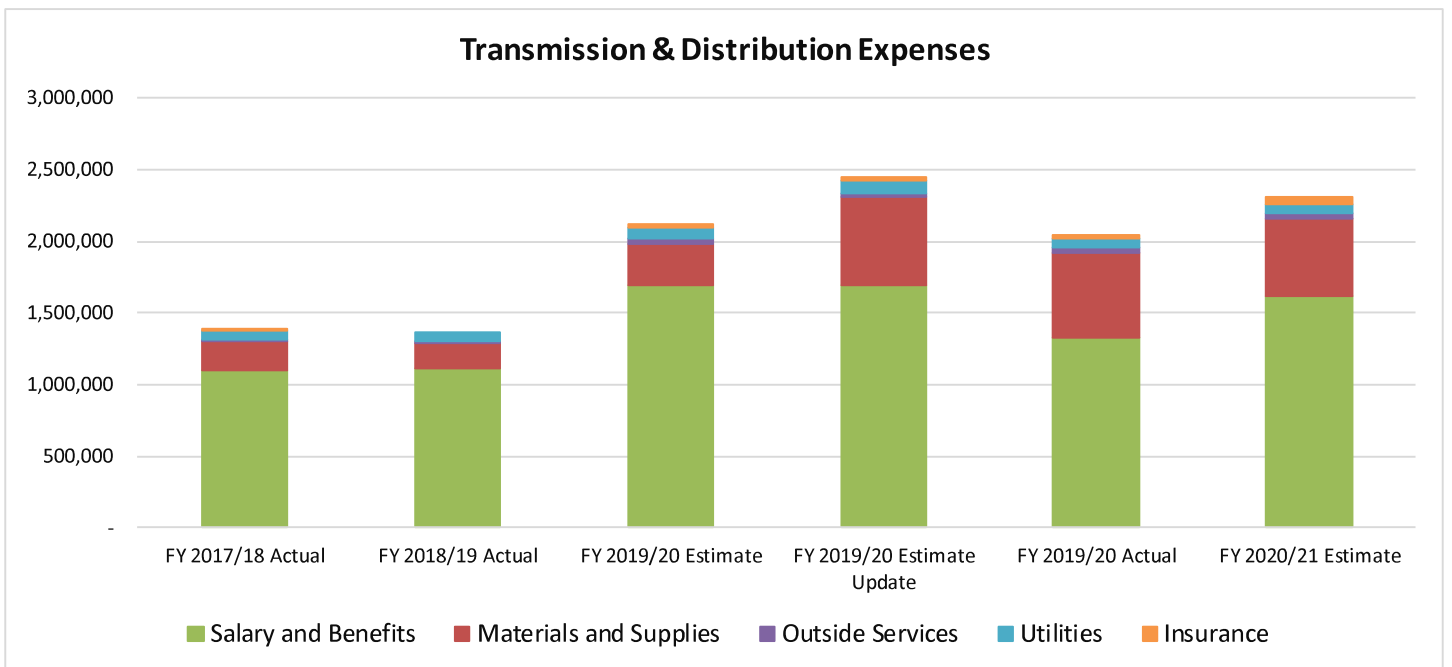
Major Goals FY 2020/21

- Support the Meter Replacement project.
- Replace/repair/install system appurtenances including automatic air/vac valves, blow-off valves, pressure relief valves and fire hydrants.
- Obtain full staffing.
- Install service laterals in support of property rebuilds.
- Install water mains at:
 - Piney Ridge Drive
 - Jarvis Lane
 - Eldridge Drive
 - Rocky Lane (south)
 - Pentz Road (segment at upper portion)
 - Luther Drive
- Permanently abandon damaged sections of mains including private pipelines.
- Perform complete system leak detection.
- Develop and implement a full system flushing plan including automatic flushing equipment.
- Develop and implement a system valve maintenance program to include upgrades and renovations to pressure reducing (zone break) vaults and equipment.

Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Detail

Transmission & Distribution

	FY 2017/18 Actual	FY 2018/19 Actual	FY 2019/20 Estimate	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate
<u>Transmission & Distribution</u>						
Salary and Benefits	1,103,566	1,117,209	1,689,933	1,689,933	1,324,018	1,615,118
Materials and Supplies	191,972	168,200	289,500	614,500	595,674	541,500
Outside Services	21,988	18,567	34,900	34,900	35,038	34,750
Utilities	64,252	64,467	80,600	80,600	60,227	71,200
Insurance	9,876	-	26,778	26,778	26,000	45,000
Department Totals	1,391,655	1,368,444	2,121,712	2,446,712	2,040,957	2,307,568

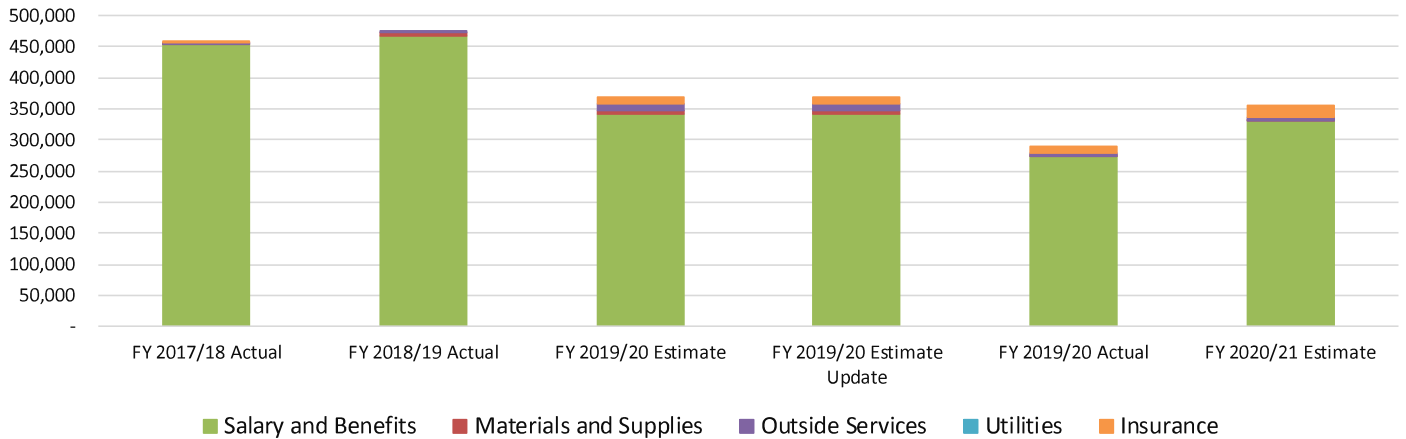


Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Detail

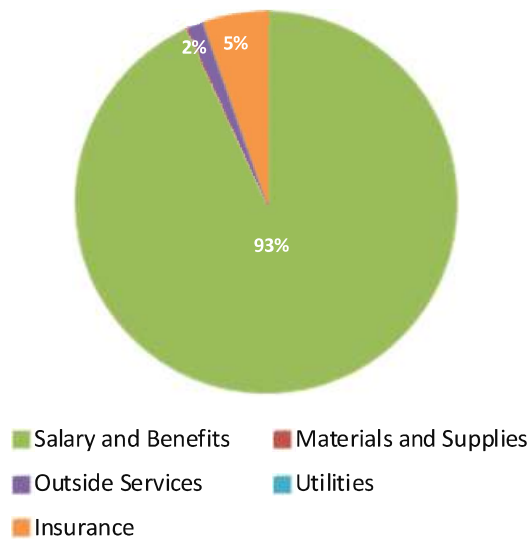
Customer Service

	FY 2017/18 Actual	FY 2018/19 Actual	FY 2019/20 Estimate	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate
Customer Service						
Salary and Benefits	453,206	467,799	341,606	341,606	272,357	331,826
Materials and Supplies	27	5,132	7,000	7,000	1,264	500
Outside Services	3,847	3,121	10,000	10,000	5,943	5,000
Utilities	-	-	-	-	-	-
Insurance	3,687	-	11,936	11,936	11,500	18,750
Department Totals	460,766	476,051	370,542	370,542	291,064	356,076

Customer Service Expenses



2020/21 BUDGETED EXPENSE



Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Detail
Administration

Long Term Goals

Manage the District's day to day activities and implement the Board of Director's long-term decision.

Major Accomplishments FY 2019/20

- Improved customer communications following the 2018 Camp Fire including mass email, phone, and social media customer outreach. Additionally, the District held multiple community meetings to share with customers the progress and continual developments of the Camp Fire Recovery Plan.
- Reinstated customer billing following the 2018 Camp Fire.
- Re-hired and trained key customer service and administrative staff.
- Secured full revenue backfill funding totaling ~\$14.75 million for FY2019/20 and FY2020/21 from the State of California.
- Secured business interruption insurance funding in the amount of \$3.5 million to support operational expenditures.
- Secured FEMA/CalOES funding for Camp Fire Recovery Efforts totaling ~\$4.6 million, including funds expended for contracted engineering services, fire related contaminant testing, and emergency response efforts through one year following the 2018 Camp Fire. Approximately \$1.2 million of these funds has been received to date. An additional \$3.4 million has been obligated and is expected to be received during FY 2020/21.
- Secured insurance funding totaling ~\$1.94 million for damaged equipment and infrastructure, including:
 - B Reservoir Depreciation Cost (~\$1.21 million)
 - Equipment (\$413,500)
 - Smoke/Soot Cleaning (\$292,692)
 - Tank Damage Inspections (\$7,015)
 - Temporary Office Rent (\$17,767)
- Coordinated with FEMA Public Assistance Consultants to submit FEMA applications for funding of various other Recovery Projects, including Service Lateral and Main Pipeline Repair/Replacement, B Reservoir Replacement, Meter Replacement, Road Repair, and Fence Repair.
- Prepared and presented a claim against the Pacific Gas and Electric Company for capital asset/infrastructure damages and long-term lost revenues resulting from damages caused by the 2018 Camp Fire. This included coordination with consultants to develop an extensive revenue forecasting model to determine an accurate loss of revenue projection. The outcome of the pending claim is currently unknown.
- Performed and implemented Information Technology Improvements
 - Shoretel Phone Systems upgrades
 - Implementation of email archiving
 - Implementation of secure filesharing
 - Improved onsite data backups
 - Mobile Device-use Policy updates

Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Detail
Administration

Major Goals FY 2020/21

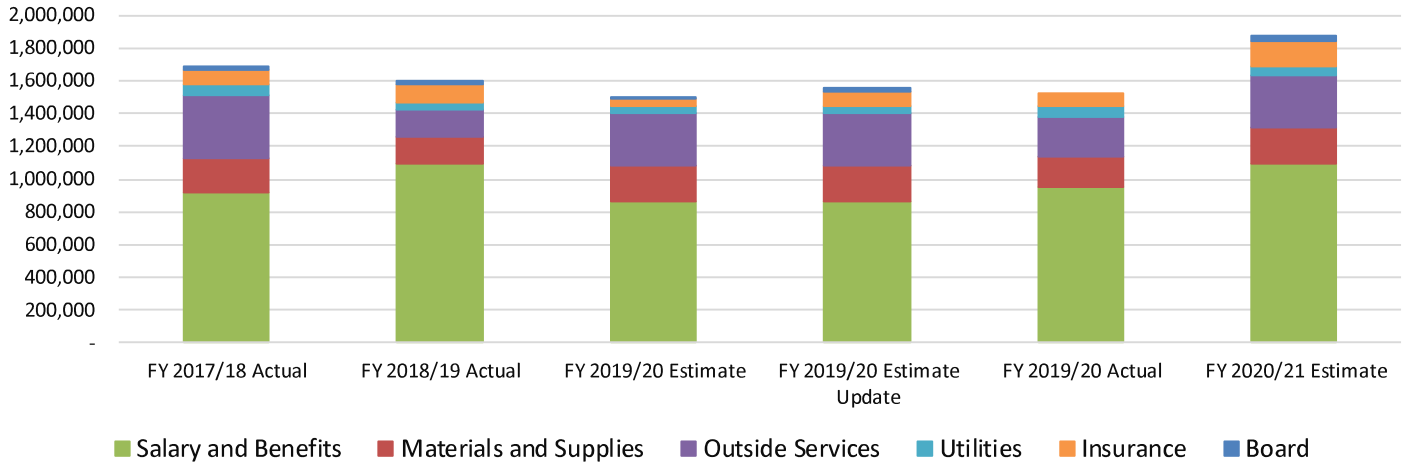
- Completion of Strategic Business Plan (SBP).
- Completion of staff goals and 5-year Implementation Plan to support the SBP.
- Assist the Board of Directors in filling the District Manager position.
- Continued support of increased and improved customer communications.
- Continued support of utility billing through account changes, processing of permanent disconnect, re-instating customers to the active service rate upon returning to potable service, etc.
- Hire and train a second full-time Customer Service Representative.
- Coordinate with the State of California Department of Finance to receive the revenue backfill funding for FY2020/21.
- Coordinate with the State of California to complete the Financial Sustainability Study that is required as a stipulation on the revenue backfill funding.
- Secure FEMA/CalOES and Insurance funding for the currently pending recovery projects including Service Lateral and Main Pipeline Repair/Replacement, B Reservoir Replacement, Meter Replacement, Road Repair, Fence Repair
- Complete a Salary Survey for all District positions.
- Update the Organizational Chart based on the completion of the Strategic Business Plan to reflect the changing nature of the District's organizational needs.
- Adoption of Company IT Security Policy
- Implement IT improvements and upgrades, including:
 - Upgrade to service software
 - Implementation of automated offsite data backup
 - Implement District-wide Sharepoint
- Reinstate AquaHawk metering for customer base upon completion of the Meter Replacement Project

Paradise Irrigation District
FY 2020/21 Budget
Operating Expenditure Detail

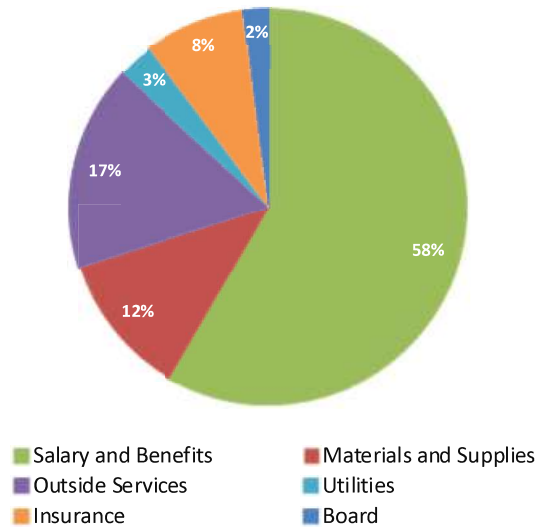
Administration

	FY 2017/18 Actual	FY 2018/19 Actual	FY 2019/20 Estimate	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate
Administration						
Salary and Benefits	921,433	1,095,804	859,948	859,948	951,621	1,094,504
Materials and Supplies	209,216	168,585	228,000	228,000	182,912	220,300
Outside Services	382,630	158,974	314,550	314,550	249,141	315,400
Utilities	67,496	49,935	47,039	47,039	57,580	56,000
Insurance	83,889	107,607	36,890	86,890	81,155	152,500
Board	23,471	21,691	17,400	17,400	-	37,000
Department Totals	1,688,136	1,602,596	1,503,826	1,553,826	1,522,408	1,875,704

Administrative Expenses



2020/21 BUDGETED EXPENSES



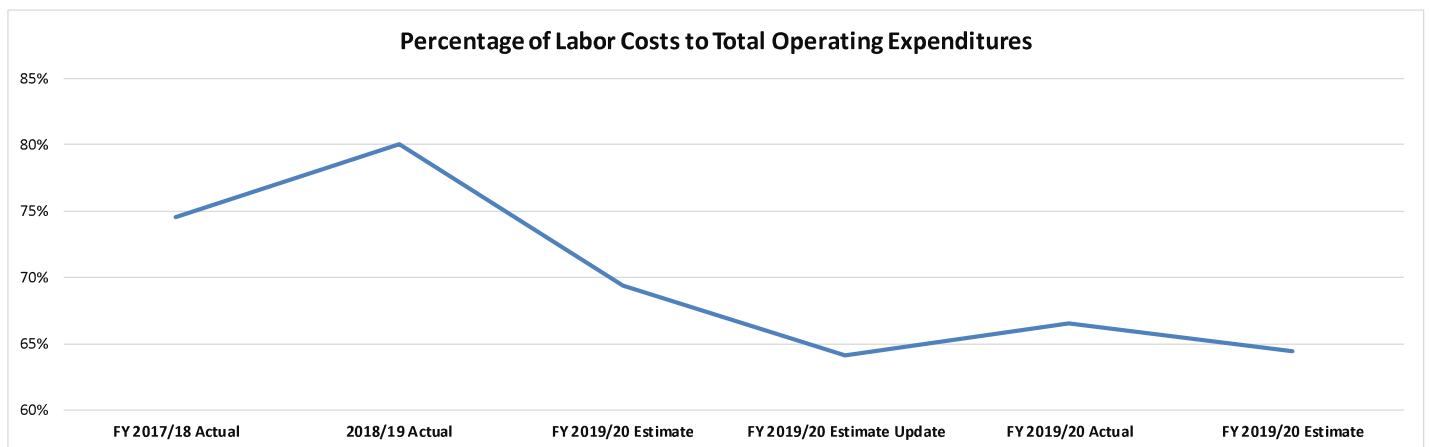
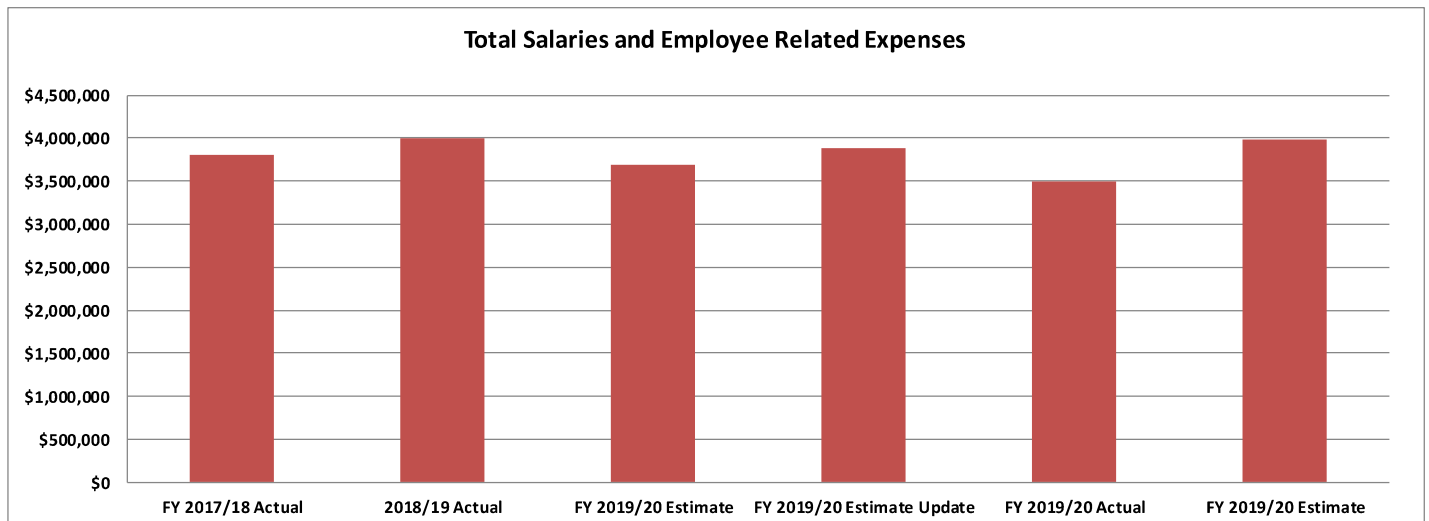
Paradise Irrigation District
FY 2020/21 Budget
Labor Analysis Overview

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 costs are 64% of the total 2020/21 budgeted expenditures. Employee-related expenses are a large portion of personnel expenses.

Employee-related expenses are a large portion of total personnel expenses. Employee-related expenses include retirement, medical, dental, vision, long-term disability, life, workers compensation insurance, and employee-related taxes. Employee-related expenses average 56% of salaries.

The District has listed all costs associated with employment for each position to be transparent to the public.



Paradise Irrigation District
FY 2020/21 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	27,986	22,778	238,151
Finance and Accounting Manager	78,000	-	9,360	10,749	10,951	109,060
MANAGEMENT						
Treatment Plant Superintendent	106,062	-	12,727	27,986	14,891	161,666
Superintendent	93,861	52,000	17,503	27,986	20,479	211,829
Asst Engineer - Vacant	-	-	-	-	-	-
Treatment Plant Operations Supervisor - Vacant	-	-	-	-	-	-
Asst Superintendent	71,342	-	8,561	27,986	10,016	117,906
Office Manager	76,123	-	9,135	27,986	10,688	123,931
District Secretary	76,780	-	9,214	10,749	10,780	107,523
IT Manager	72,121	-	8,655	27,986	10,126	118,887
UNION						
Customer Service Representative	31,738	-	3,809	27,986	4,456	67,989
Accounting Technician	40,747	-	4,890	27,986	5,721	79,344
Temporary Customer Service Representative	28,373	-	-	-	-	28,373
District Plant and Facility Maintenance Technician	53,794	-	6,455	27,986	7,553	95,787
Engineering Drafter - Vacant	-	-	-	-	-	-
Lake Patrol - Vacant	-	-	-	-	-	-
Mechanic	67,663	-	8,120	27,986	9,500	113,269
Meter Serviceperson	61,992	-	7,439	27,986	8,704	106,121
Meter Supervisor	70,627	-	8,475	10,749	9,916	99,767
Sr. Customer Service Representative - Vacant	-	-	-	-	-	-
Utility Billing Technician	54,330	-	6,520	21,476	7,628	89,954
Utility Crew Leader	45,146	3,131	5,793	27,986	6,778	88,833
Utility Crew Leader	48,823	3,386	6,265	27,986	7,330	93,790
Utility Worker 1	38,072	3,802	5,025	27,986	5,879	80,764
Utility Worker 1	38,072	3,802	5,025	27,986	5,879	80,764
Utility Worker 1	38,072	3,802	5,025	27,986	5,879	80,764
Utility Worker 1	38,072	3,802	5,025	27,986	5,879	80,764
Utility Worker 1	38,072	3,802	5,025	27,986	5,879	80,764
Utility Worker 1	38,072	3,802	5,025	27,986	5,879	80,764
Utility Worker 2	47,697	-	5,724	27,986	6,697	88,103
Utility Worker 2	41,360	2,868	5,307	10,749	6,210	66,494
Utility Worker 2	41,360	2,868	5,307	27,986	6,210	83,731
Warehouse Person	64,851	-	7,782	27,986	9,105	109,724
Water Quality Technician	66,201	-	7,944	27,986	9,295	111,426
Water Treatment Plant Operator 3	77,862	16,500	11,323	10,749	13,248	129,683
Water Treatment Plant Operator 4	77,862	16,500	11,323	27,986	13,248	146,920
Water Treatment Plant Operator 4	77,862	16,500	11,323	21,476	13,248	140,410
Water Treatment Plant Operator 5	86,301	16,500	12,336	27,986	14,433	157,556
Meter Serviceperson	41,404	-	4,968	27,986	5,813	80,171
						-
						-
						-
						-
						-
Directors						
Division 1	2,400	-	-	21,391	337	24,128
Division 2	-	-	-	10,727	-	10,727
Division 3	-	-	-	-	-	-
Division 4	-	-	-	-	-	-
Division 5	-	-	-	-	-	-
TOTAL	2,093,359	153,062	271,556	856,446	311,414	3,685,837

Paradise Irrigation District
FY 2020/21 Budget
Budgeted Labor

Budgeted Salaries and Benefits FY 2020/21

	Salaries	Overtime	Retirement	Health Benefits	FICA, W/C, & LTD	TOTAL SALARIES AND BENEFITS
CONTRACT						
General Manager	161,110	-	24,972	29,348	22,620	238,051
Finance and Accounting Manager / CFO	89,367	-	10,724	11,198	12,547	123,835
MANAGEMENT						
Treatment Plant Superintendent	108,183	1,275	13,135	29,348	15,368	167,309
Superintendent	95,738	25,000	14,489	29,348	16,952	181,527
Engineering Drafter - VACANT	-	-	-	-	-	-
Asst Engineer - VACANT (To Be Filled)	59,232	-	7,108	15,846	8,316	90,503
Treatment Plant Operations Supervisor - VACANT (To Be Filled)	48,352	-	5,802	15,846	6,789	76,789
Asst Superintendent	72,769	-	8,732	29,348	10,217	121,067
Office Manager	80,735	-	9,688	29,348	11,335	131,106
District Secretary	76,830	-	9,220	11,198	10,787	108,035
IT Manager	71,702	-	8,604	11,198	10,067	101,571
UNION						
Sr. Customer Service Representative - VACANT (To Be Filled)	40,043	-	4,805	29,348	5,622	79,819
Customer Service Representative	32,216	-	3,866	6,001	4,523	46,606
Accounting Technician	43,009	-	5,161	29,348	6,038	83,557
Utility Billing Technician	58,889	-	7,067	21,986	8,268	96,210
Distribution System Operator	54,388	-	6,527	11,198	7,636	79,748
Lake Patrol - VACANT	-	-	-	-	-	-
Mechanic	68,689	-	8,243	15,576	9,644	102,152
Meter Serviceperson	49,518	-	5,942	29,348	6,952	91,760
Meter Serviceperson	43,715	-	5,246	21,986	6,138	77,085
Meter Supervisor	71,689	-	8,603	11,198	10,065	101,554
Utility Crew Leader	51,536	3,608	6,617	11,198	7,742	80,701
Utility Crew Leader	53,630	3,755	6,886	11,198	8,057	83,526
Utility Worker 1	40,195	2,814	5,161	11,592	6,038	65,801
Utility Worker 1	40,195	2,814	5,161	11,198	6,038	65,406
Utility Worker 1	40,195	2,814	5,161	11,198	6,038	65,406
Utility Worker 1	40,195	2,814	5,161	29,348	6,038	83,557
Utility Worker 1	37,698	2,639	4,840	15,576	5,663	66,418
Utility Worker 1	37,698	2,639	4,840	29,348	5,663	80,190
Utility Worker 2	43,671	3,058	5,607	29,348	6,561	88,245
Utility Worker 2 - VACANT (To Be Filled)	40,963	2,868	5,260	29,348	6,154	84,593
Utility Worker 2 - VACANT (To Be Filled)	40,963	2,868	5,260	29,348	6,154	84,593
Warehouse Person	65,818	-	7,898	21,986	9,241	104,944
Water Quality Tech	72,541	-	8,705	21,986	10,185	113,417
Water Treatment Plant Operator 2 - VACANT (To Be Filled)	11,279	-	1,353	29,348	1,584	43,564
Water Treatment Plant Operator 3	82,827	16,500	11,919	11,198	13,945	136,389
Water Treatment Plant Operator 4	82,827	16,500	11,919	21,986	13,945	147,177
Water Treatment Plant Operator 4	82,827	16,500	11,919	21,986	13,945	147,177
Water Treatment Plant Operator 5	91,751	16,500	12,990	21,986	15,198	158,426
Temporary Laborer	21,139	-	-	-	2,968	24,107
Temporary Laborer - VACANT (To Be Filled)	21,139	-	-	-	2,968	24,107
Temporary Laborer - VACANT (To Be Filled)	21,139	-	-	-	2,968	24,107
Temporary Laborer - VACANT (To Be Filled)	21,139	-	-	-	2,968	24,107
Temporary Laborer - VACANT (To Be Filled)	21,139	-	-	-	2,968	24,107
DIRECTORS						
Director - Division 1	2,400	-	-	21,901	337	24,638
Director - Division 2	2,400	-	-	29,263	337	32,000
Director - Division 3	-	-	-	-	-	-
Director - Division 4	-	-	-	-	-	-
Director - Division 5	-	-	-	-	-	-
TOTAL	2,393,479	124,967	294,593	808,361	353,590	3,974,990

Paradise Irrigation District
FY 2020/21 Budget
Personnel Cost Trend

	FY 2017/18 Actual	2018/19 Actual	FY 2019/20 Estimate	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2019/20 Estimate
Source of Supply						
Salary	-	2,862	-	-	-	-
Overtime	-	-	-	-	-	-
Employee Related Expense	-	707	-	-	-	-
Total Source and Supply	-	3,568	-	-	-	-
Security & Recreation						
Salary	103,942	82,887	-	35,000	31,671	-
Overtime	1,231	5,150	-	-	-	-
Employee Related Expense	67,843	55,446	-	10,000	9,106	-
Total Security & Recreation	173,017	143,483	-	45,000	40,777	-
Water Treatment						
Salary	585,868	639,147	459,051	584,051	565,472	544,316
Overtime	59,631	74,815	66,000	66,000	56,295	67,275
Employee Related Expense	286,985	292,795	266,898	291,898	291,224	321,950
Total Water Treatment	932,485	1,006,757	791,949	941,949	912,991	933,541
Transmission & Distribution						
Salary	693,402	698,999	878,837	878,837	800,961	966,308
Overtime	1,174	57,802	87,062	87,062	87,558	57,693
Employee Related Expense	408,991	360,407	724,035	724,035	435,499	591,118
Total Transmission and Distribution	1,103,566	1,117,209	1,689,933	1,689,933	1,324,018	1,615,118
Customer Service						
Salary	284,974	289,132	205,805	205,805	164,026	200,855
Overtime	492	7,248	-	-	6,348	-
Employee Related Expense	167,741	171,419	135,802	135,802	101,983	130,971
Total Customer Service	453,206	467,799	341,606	341,606	272,357	331,826
Administration						
Salary	613,722	782,040	547,267	547,267	696,456	682,001
Overtime	4,624	31,335	-	-	4,311	-
Employee Related Expense	303,087	282,429	312,681	312,681	250,854	412,504
Total Administration	921,433	1,095,804	859,948	859,948	951,621	1,094,504
Pipeline						
Salary	139,181	91,460	-	-	-	-
Overtime	63	63	-	-	-	-
Employee Related Expense	74,682	66,089	-	-	-	-
Total Pipeline	213,926	157,612	-	-	-	-
Totals						
Salary	2,421,089	2,586,526	2,090,959	2,250,959	2,258,585	2,393,479
Overtime	67,215	176,413	153,062	153,062	154,513	124,967
Employee Related Expense	1,309,329	1,229,293	1,439,416	1,474,416	1,088,666	1,456,544
Total Personnel Cost	3,797,633	3,992,231	3,683,437	3,878,437	3,501,763	3,974,990
Employee Related Expense as % of Salaries	52.62%	44.49%	64.14%	61.33%	45.11%	57.84%

Paradise Irrigation District
FY 2020/21 Budget
Employee Related Expenses

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. For the IBEW employees, the District contributes \$987.42 per month for the employee only plan, \$1,974.84 per month for a couple, and \$2,616.66 per month for a family. This cap applies to all three plans. If the insurance premium exceeds the cap the employee is responsible to pay the additional amount. For the management employees, the District contributes \$797.16 per month for the employee only plan, \$1,623.80 per month for a couple, and \$2,096.17 per month for a family.

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's voluntary contribution into their retirement plan.

	FY 2017/18 Actual	FY 2018/19 Actual	FY 2019/20 Estimate	FY 2019/20 Estimate Update	FY 2019/20 Actual	2020/21 Estimate
Insurance						
Medical	647,518	577,609	802,720	802,720	418,540	755,825
Dental	33,227	26,763	40,305	40,305	21,400	37,163
Vision	8,124	6,538	8,488	8,488	5,628	9,926
Long-Term Disability	10,858	10,585	8,650	8,650	768	9,822
Life	6,311	5,896	4,933	4,933	3,659	5,446
Workers Compensation	127,995	122,662	133,083	133,083	209,429	151,107
Retirement	274,010	262,500	271,556	301,556	240,789	294,593
FICA/Medicare Tax	201,287	218,904	169,681	174,681	188,313	192,661
Total	1,309,329	1,231,456	1,439,416	1,474,416	1,088,526	1,456,544
Distribution by Department						
Source of Supply	-	707	-	-	242	-
Security & Recreation	67,843	55,446	-	10,000	9,106	-
Water Treatment	286,985	292,795	266,898	291,898	290,983	321,950
Transmission & Distribution	408,991	360,407	724,035	724,035	435,499	591,118
Customer Service	167,741	171,419	135,802	135,802	101,983	130,971
Administration	303,087	282,429	312,681	312,681	250,854	412,504
Capital	74,682	66,089	-	-	-	-
Total	1,309,329	1,229,293	1,439,416	1,474,416	1,088,666	1,456,544

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

Paradise Irrigation District
FY 2020/21 Budget
Recovery Related Expenditures

Recovery Summary

The District's transmission and distribution system infrastructure experienced substantial damage as a result of depressurization during the Camp Fire in November of 2018. The District began efforts to recover the distribution system shortly after the Camp Fire and has continued these efforts throughout the 2018/19 and 2019/20 fiscal years. The primary goal of these recovery efforts during FY 2018/19 included re-pressurizing the distribution system, identifying the source and extent of damage, and developing a recovery plan in response to the damage identified. The District has continued to update and follow this recovery plan through fiscal year 2019/20 in an effort to return customers to potable service and plans to continue to update and follow this recovery plan throughout fiscal year 2020/21 and into the future. Recovery related expenditures during fiscal year 2019/20 consisted primarily of water sampling, leak detection/repair, service lateral replacement/repair, and engineering cost associated with recovery efforts. Additionally, the District has contracted with a Public Assistance consultant to assist with FEMA/CalOES reimbursements and insurance claims throughout the recovery process. These consulting costs are also captured within this section of the budget. Recovery related expenditures during fiscal year 2020/21 are expected to consist of a greater number of various projects. The estimate for fiscal year 2020/21 provides a summary of these expected costs, which are outlined in greater detail within the Long-Term Capital Program section of the budget. Refer to the Long-Term Capital Program section for greater details.

Recovery Expenditure Projection

The projection of recovery expenditures is difficult due to the dynamic nature of the recovery plan, unknown extent of the full damage caused by the 2018 Camp Fire, and pending funding. The costs below are estimated based on actual costs incurred during FY 2018/19, FY 2019/20, and planned future recovery efforts.

- Supplies and services consist of construction cost incurred by the District associated with the repair of the distribution system and installation of interim backflow devices. Supplies and services also consists of the cost of service line replacements performed by Sutton Enterprises to support the recovery process.
- Professional services/engineering consist of engineering and project management costs, mutual aid support, recovery related legal fees, and public assistance contracting costs, and PG&E locating services.
- Water sampling costs are estimated based on the number of water samples completed to date and expected to be completed during fiscal year 2020/21.

	FY 2018/19 Actual	FY 2019/20 Estimate	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate
<u>Materials and Supplies</u>					
Supplies and Services	714,209	750,000	2,500,000	2,222,142	8,531,148
<u>Outside Services</u>					
Professional Services/Engineering	1,309,242	2,425,000	3,450,000	3,790,370	1,500,000
Water Sampling	147,345	250,000	500,000	401,542	500,000
Totals	2,170,796	3,425,000	6,450,000	6,414,054	10,531,148

Paradise Irrigation District
FY 2020/21 Budget
Recovery Related Expenditures

Recovery related contracts and invoices, paid as of the beginning of the fiscal year, are summarized below.

Contracts	Project	Total Contract Price	Total Paid	Remaining
Water Works Engineers	Project Management Services	2,850,000.00	2,160,800.34	689,199.66
APTIM	Public Assistance Services	874,596.00	397,673.20	476,922.80
Sutton Enterprises	Service Lateral Replacement	4,282,452.50	975,660.48	3,306,792.02
Firestorm	Arborist Services	26,880.00	10,210.00	16,670.00
TOTAL OUTSTANDING OBLIGATIONS				<u>4,489,584.48</u>

Paradise Irrigation District
FY 2020/21 Budget
Capital Projects Summary

Capital Projects Program

These expenditures represent cash spent on the District's capital projects. The majority of these projects are related to recovery and repair of the damages to the Districts capital assets and infrastructure caused by the 2018 Camp Fire. The primary funding source for the majority of these projects includes FEMA/CalOES grants, insurance proceeds, and a local cost share incurred by the District. The District's local share may include work performed by District crews and/or capital outlays. The capital outlays are primarily 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. As such, capacity fees are used to finance expansions to the water system capacity only. 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 Capital Projects and Equipment expenditures are estimated to be \$10.5 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. This also includes significant repairs and replacement of District assets and infrastructure damaged by the 2018 Camp Fire. 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, however, budget amounts may increase or decrease as projects develop or needs justify throughout the year on the capital projects.

The following charts provide a summary of future major and minor capital projects and equipment purchases, including estimated costs. Numbers in parenthesis next to project titles represent FEMA project numbers.

Major Capital Project List	Project Cost Estimate Details	Cost Estimate Summary
Service Lateral Replacement (94496)		45,854,811
- 4.070 Service Laterals (428)	29,229,847	
- 4.070 Testing (428)	6,002,963	
- 4.070 Project Management (428)	7,630,000	
- 4.070 PID Force Account Replacement (428)	2,992,001	
- ~492 Service Laterals - Included in Sutton Contract (130189)		3,306,882
Backflow Preventers		3,924,269
- 4.070 Backflow Preventers (428)	2,213,623	
- 4.070 Backflow Preventers Project Management (428)	990,374	
- 4.070 Backflow Preventers (PID Force Account) (428)	720,272	
- ~492 Backflows - Included in Recovery Backflow Cost Estimate		510,000
Water Meters, Housing Boxes, and AMI System - Replacement Cost (94494)		5,792,542
- 4.562 Water Meters & AMI Infrastructure (428)	1,818,267	
- 4.562 Meter Housing Boxes (428)	334,117	
- 4.562 Meter Testing (428)	397,408	
- 4.562 Meter Project Mgmt / Construction Mgmt (428)	2,250,850	
- 4.562 Meter PID Project Support (428)	991,900	
Water Meters, Housing Boxes, and AMI System - Hazard Mitigation (94494)		658,257
- 4.562 Water Meters & AMI Infrastructure - 406 HM Meter - Plastic to Brass (428)	(609,576)	
- 4.562 Water Meters & AMI Infrastructure - 406 HM Meter - PID Support (428)	500,528	
- 4.562 Water Meters & AMI Infrastructure - 406 HM Meter - Project Mgmt (428)	688,226	
- 4.562 Meter Housing Boxes - 406 HM Concrete (428)	79,079	
Main Line Replacement (79,466 LF Based on VOC Sampling to Date) (130152)		29,543,360
- Water Main Repair (428)	23,439,360	
- Project Management / Construction Management (428)	3,815,000	
- PID Project Support (428)	2,289,000	
B Reservoir - Temporary Facilities (76334)		3,356,361
B Reservoir - Dual 1.5M GAL Steel Tank (76334)		9,330,000
Contaminant Testing - 2020/21		500,000
Water Works Recovery Project Support		850,000
APTIM Public Assistance Consulting Support		502,180
PGE Locating Services		300,000
Subtotal		104,428,662

2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	6,014,380	6,194,811	6,375,243	6,555,674	6,736,106	6,856,538	7,122,059
3,306,882							
	522,620	538,299	553,978	569,656	585,335	601,013	553,368
510,000							
2,539,475	542,178	542,178	542,178	542,178	542,178	542,178	542,178
288,583	61,612	61,612	61,612	61,612	61,612	61,612	61,612
645,333	3,872,000	3,988,160	4,104,320	4,220,480	4,336,640	4,452,800	3,923,627
1,240,876	1,662,451	453,035					
500,000	4,665,000	4,665,000					
850,000							
350,000	152,180						
300,000							
10,531,148	17,492,421	16,443,096	11,637,331	11,949,601	12,261,871	12,514,142	11,599,054

Major Capital Project List	Cost Estimate Summary
Az-Zone Feed - Pump Station and Pipeline at Treatment Plant	4,580,000
Wash Water Equalization Tank Replacement & Second Tank Addition	1,000,000
Treatment Plant Generator and Transfer Switch Replacement	1,000,000
Tanks C, D, E Coating Repair & A Tank/Raw Water Tank Cathodic Protection	750,000
Plant SCADA System & Instrumentation Upgrade	650,000
Bleach Tanks Relocation	600,000
42" Creek Crossing Relocation Project	375,000
Out-of-service Cathodic Protection System (CPS) evaluation & CPS	300,000
Treatment Plant Pavement Rehabilitation	245,000
Total Major Capital Projects	113,928,662

[illegible]

Paradise Irrigation District
FY 2020/21 Budget
Major Capital Project Descriptions

Major Capital Projects included in the summary above are as follows:

- **Service Lateral Replacement Project**
 - Estimated Cost: \$45,854,811
 - Funding Source: FEMA 428 Fixed Cost Program, PID Local Share
 - Project Description: This project is designed to replace 4,070 damaged service laterals within the District's distribution system. The number of damaged service laterals is estimated based on initial testing performed on a random sample of service laterals serving burned parcels throughout the District's distribution system. This project includes the cost of testing the service lateral for contamination, service lateral replacement, and project/construction management. The project is designed to replace 4,070 service laterals within a 7 year time-frame to begin during FY2021/22.

- **Service Lateral Replacement Project – Completed prior to FEMA 428 Fixed Cost Program**
 - Estimated Cost: \$3,306,882
 - Funding Source: FEMA/CalOES Standard Public Assistance, PID Local Share
 - Project Description: This project is designed to replace approximately 492 service laterals expected to be completed outside of the FEMA 428 Fixed Cost Project. These service laterals are expected to be completed by Sutton Enterprises through the construction contract with PID. The cost of the project reflects the remainder of the Sutton Enterprises contract outstanding as of the beginning of FY2020/21. The full extent of these costs are expected to be incurred during FY2020/21.

- **Backflow Preventers**
 - Estimated Cost Long-Term: \$3,924,269
 - Estimated Cost FY2020/21: \$510,000
 - Funding Source: FEMA 428 Fixed Cost Program, PID Local Share
 - Project Description: This project is designed to install backflow preventers on all service lateral connections within the District's distribution system. The backflow preventers are part of the hazard mitigation plan for service lateral connections to prevent future contamination of the distribution system in the event of a fire or other emergency. The estimated cost for FY2020/21 is based on an estimated 492 backflow devices to be installed during the year, which is estimated based on the number of interim backflow devices installed during FY2019/20. The long-term cost is based on the District's FEMA 428 project request, which includes the materials and installation cost, as well as the cost for project/construction management. The number of backflow devices to be installed is tied directly to the number of service lines to be replaced in the Service Lateral Replacement Project.

Paradise Irrigation District
FY 2020/21 Budget
Major Capital Project Descriptions

- **Water Meters, Housing Boxes, and AMI System**

- Estimated Replacement Cost: \$5,792,542
- Estimated Hazard Mitigation Cost: \$658,257
- Funding Source: Insurance, FEMA 428 Fixed Cost Program, PID Local Share
- Project Description: This project is designed to replace 4,562 damaged meters within the District's distribution system. The number of meters to be replaced is tied directly to the number of service lines to be replaced in the Service Lateral Replacement Project. The project includes the cost of hazard mitigation measures to prevent against future fire related damages, including changing the meters from plastic to brass and changing the housing boxes from plastic to concrete. The project also includes the cost of replacing the Automated Metering Infrastructure (AMI), testing of meters, and project/construction management. As of the beginning of FY2020/21, the project is planned to begin at the beginning of 2021. The goal is to install meters for all potable services by the end of FY2020/21, which is currently estimated at 2,000 meters. The remainder of the meters are expected to be installed over a 6 year time frame to support the rebuild process. The District is also actively working with insurance to secure funding for additional meter replacements, however, insurance claims have not been finalized at this time.

- **Main Line Replacement**

- Estimated Cost: \$29,543,360
- Funding Source: FEMA 428 Fixed Cost Program, PID Local Share
- Project Description: This project is designed to replace and repair the water distribution main pipelines and related appurtenances that were damaged and/or contaminated as a result of the 2018 Camp Fire. This includes replacement and/or repairs of 79,466 LF of water main pipe based on initial sampling results and damage assessments performed to date. The project also includes repair of additional leaks resulting from the 2018 Camp Fire, requiring replacement of an estimated 25,570 joint gaskets. The project also includes costs relating to project/construction management. Mainline repair is expected to continue beginning FY2020/21 and is expected to be completed over a 7 year time frame.

- **B Reservoir Replacement**

- Temporary Facilities Cost: \$3,356,361
- Replacement with Dual 1.5M Steel Tanks Cost: \$9,330,000
- Funding Source: Insurance, FEMA/CalOES Standard Public Assistance, PID Local Share
- Project Description: Prior to the 2018 Camp Fire, the District's distribution system contained a 3.0 million gallon earthen, polymer lined/covered reservoir known as B Reservoir. This Reservoir was severely burned during the 2018 Camp Fire, which rendered the reservoir unusable. This project is designed to utilize hazard mitigation funding through the FEMA Public Assistance process to replace the earthen polymer reservoir with two steel tanks with a capacity of 1.5 million gallons each. The replacement of the earthen polymer reservoir with two steel tanks is intended to add resiliency against fire damage, provide redundancy in the potential event of future damage, and allows for more efficient maintenance and operation. The District is actively working to secure funding for this project, which is currently estimated to begin towards the end of FY2020/21 and is estimated to be completed over a 2 year time frame. Due to the 2 year estimated timeline of construction, the project also includes the cost of temporary facilities to serve as an interim reservoir during construction.

Paradise Irrigation District
FY 2020/21 Budget
Major Capital Project Descriptions

- **Current Year Contaminant Testing**
 - Estimated Cost: \$500,000
 - Funding Source: FEMA/CalOES Standard Public Assistance, PID Local Share
 - Project Description: The District continues to test main pipelines and service laterals for fire-related contaminants in order to provide safe, potable drinking water to its customers. The estimated costs are based on the prior year testing expenditures and the cost of the number of samples expected to be taken during FY2020/21.
- **Water Works Recovery Project Support**
 - Estimated Cost: \$850,000
 - Funding Source: FEMA/CalOES Standard Public Assistance, PID Local Share
 - Project Description: Water Works Engineers continues to provide engineering services relating to recovery program management, recovery planning, and implementation of the recovery plan. The estimated cost is based on the remaining portion of the not-to-exceed amount of the contract with Water Works Engineers and is expected to be incurred entirely during FY2020/21.
- **APTIM Public Assistance and Disaster Recovery Management Consulting Support**
 - Estimated Cost: \$502,180
 - Funding Source: FEMA Category Z Management Costs (5% of Obligated Funds)
 - Project Description: This project relates to consulting services for FEMA Public Assistance and Disaster Recovery Management Services. APTIM continues to support the District in developing FEMA projects and in navigating the public assistance process. The estimated cost is based on the remaining portion of the not-to-exceed amount of the contract with APTIM and is expected to be incurred during FY2020/21 and FY2021/22.
- **PG&E Locating Services**
 - Estimated Cost: \$300,000
 - Funding Source: PG&E
 - This project relates to locating services performed by Utilquest to support PG&E projects within the District's jurisdiction. At the September 2019 special meeting, the Board of Directors approved the District Manager to execute an agreement with Utilquest for underground locator services and with PG&E to fund the Utilquest contract. The District is invoiced for these services and funding is provided by PG&E on a reimbursement basis.
- **Water Treatment Plant Repairs and Improvements**
 - Estimated Cost: \$9,500,000
 - The timing and funding sources for these projects are to be determined but are expected to be required within the 7-8 year timeframe projected in the major capital project plan.

Paradise Irrigation District
FY 2020/21 Budget
Minor Capital Projects and Equipment Purchase Summary

Minor Capital Project List	Cost Estimate Summary	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Funding Sources
Equipment Replacement										
- Mini Excavator	82,319									Insurance (\$413,500 Total Received)
- Track Loader	75,243									Insurance (\$413,500 Total Received)
- Float Tractor	97,102									Insurance (\$413,500 Total Received)
- Backhoe	108,753									Insurance (\$413,500 Total Received)
- Backhoe	108,753									Insurance (\$413,500 Total Received)
Upgrade Server Software (Priority 1)	10,000									PID
Automated Offsite Data Backup (Priority 2)	5,000									PID
Upgrades To Board Conference Room Audio / Video	17,987									TBD
Office Printer/Copier/Fax Machine Replacement	15,000			15,000						PID
Debris Removal (84011)	10,210									FEMA, CalOES, PG&E, PID Local Share
Road Damage Repair (104401)	773,771		773,771							FEMA, CalOES, PG&E, PID Local Share
Henson Road Culvert Replacement (94415)	134,173									FEMA, CalOES, PG&E, PID Local Share
Fencing (94422)	100,000		100,000							FEMA, CalOES, PG&E, PID Local Share
Total Minor Capital Projects List	1,538,312	649,541	873,771	15,000	-	-	-	-	-	

Paradise Irrigation District
FY 2020/21 Budget
Debt Service

The Debt Service Budget for the District in FY 2020/21 is presented in this section. District debt service is a non-operating expense item of the budget, which includes principal and interest payment associated with the original loan.

Loan Name	FY 2016/17 Actual Total Payments	FY 2017/18 Actual Total Payments	FY 2018/19 Actual Total Payments	FY 2019/20 Estimated Total Payments	FY 2019/20 Actual Total Payments	FY 2020/21 Estimated Total Payments
Davis Grunsky	182,743	-	-	-	-	-
2009 COP's	614,694	538,047	-	-	-	-
IBANK	130,276	130,240	130,202	-	-	-
2016 Private Placement (Refi)	243,426	244,874	148,325	246,002	246,002	246,258
2017 Private Placement (Refi)	-	75,192	330,580	595,721	595,721	595,587
New Debt	-	-	-	-	-	-
Total	1,171,139	988,353	609,108	841,723	841,723	841,845

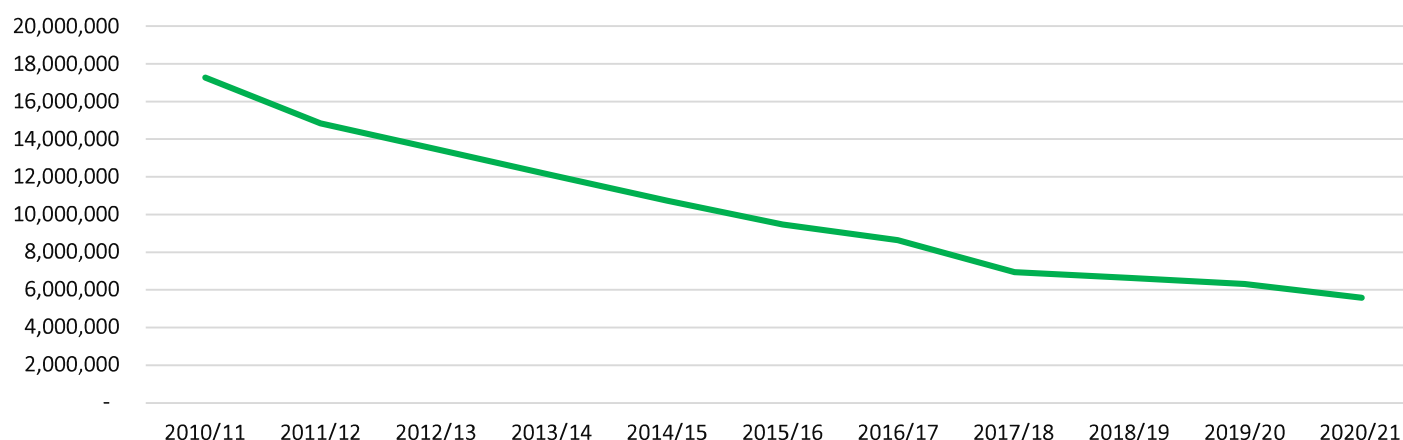
CURRENT OUTSTANDING DEBT

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	1,787,094	3,460,000	-	1,845,511	3,296,177	5,720,000	-	17,291,111
2011/12	1,024,691	1,484,780	-	-	1,765,043	3,180,516	5,640,000	1,685,300	14,780,330
2012/13	863,451	1,172,870	-	-	1,682,346	3,059,415	5,555,000	1,130,500	13,463,582
2013/14	698,521	850,810	-	-	1,597,357	2,932,616	5,470,000	569,000	12,118,304
2014/15	529,806	518,508	-	-	1,510,015	2,799,852	5,385,000	-	10,743,181
2015/16	357,213	-	-	-	1,420,254	2,660,843	4,985,000	-	9,423,310
2016/17	180,559	-	-	-	1,328,006	2,515,296	4,570,000	-	8,593,861
2017/18	-	-	-	3,361,900	1,233,202	2,362,901	-	-	6,958,003
2018/19	-	-	-	3,308,000	1,135,773	2,203,338	-	-	6,647,111
2019/20	-	-	-	3,049,900	1,035,645	2,156,000	-	-	6,241,545
2020/21	-	-	-	2,520,700	1,035,645	1,961,000	-	-	5,517,345

Total Annual Debt Outstanding 2010 - 2020



Paradise Irrigation District
FY 2020/21 Budget
Debt Service

California Infrastructure and Economic Development Bank

	<u>Original</u>	<u>2019 Refinance</u>
Note number:	CIEDB 07-077	
Debt Service Title:	IBANK	
Capital Projects:	Magalia Bypass	
Initial Year:	2007	
Final Year:	September 1, 2027	September 1, 2032
Original Borrowing Amount:	\$2,000,000	
Length of Loan:	20 years	25 years
Interest Rate:	2.77%	1.00 %
Annual Payment:	Various	Various
Current Balance:	\$1,233,202	\$1,053,395
FY 2019/20 Payment	\$133,271	\$0

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	1,053,395	-	-	-	-	-
2/1/2020	1,053,395	-	-	-	-	-
9/1/2020	1,053,395	-	-	-	-	-
2/1/2021	1,053,395	-	-	-	-	-
9/1/2021	1,053,395	-	-	-	-	-
2/1/2022	1,053,395	-	-	-	-	-
9/1/2022	1,053,395	-	-	-	-	-
2/1/2023	1,053,395	-	-	-	-	-
9/1/2023	1,053,395	-	-	-	-	-
2/1/2024	1,053,395	-	-	-	-	-
9/1/2024	1,053,095	-	91,044	91,044	-	91,044
2/1/2025	962,051	4,810	-	4,810	-	4,810
9/1/2025	962,051	4,810	91,955	96,765	2,886	99,651
2/1/2026	870,096	4,350	-	4,350	-	4,350
9/1/2026	870,096	4,350	92,874	97,225	2,610	99,835
2/1/2027	777,222	3,886	-	3,886	-	3,886
9/1/2027	777,222	3,886	93,803	97,689	2,332	100,021
2/1/2028	683,419	3,417	-	3,417	-	3,417
9/1/2028	683,419	3,417	94,741	98,158	2,050	100,208
2/1/2029	588,677	2,943	-	2,943	-	2,943
9/1/2029	588,677	2,943	95,689	98,632	1,766	100,398
2/1/2030	492,989	2,465	-	2,465	-	2,465
9/1/2030	492,989	2,465	96,645	99,110	1,479	100,589
2/1/2031	396,344	1,982	-	1,982	-	1,982
9/1/2031	396,344	1,982	97,612	99,594	1,189	100,783
2/1/2032	298,732	1,494	-	1,494	-	1,494
9/1/2032	298,732	1,494	98,588	100,082	896	100,978
2/1/2033	200,144	1,001	-	1,001	-	1,001
9/1/2033	200,144	1,001	99,574	100,575	600	101,175
2/1/2034	100,570	503	-	503	-	503
9/1/2034	100,570	503	100,570	101,072	302	101,374

Paradise Irrigation District
FY 2020/21 Budget
Debt Service

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: \$244,325
Current Balance: \$2,345,000
FY 2019/20 Payment \$246,001.50

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	-	26,087.60
11/1/2019	2,156,000	26,088	97,000	123,087.60
5/1/2020	2,059,000	24,914	98,000	122,913.90
11/1/2020	1,961,000	23,728	99,000	122,728.10
5/1/2021	1,862,000	22,530	101,000	123,530.20
11/1/2021	1,761,000	21,308	102,000	123,308.10
5/1/2022	1,659,000	20,074	103,000	123,073.90
11/1/2022	1,556,000	18,828	104,000	122,827.60
5/1/2023	1,452,000	17,569	106,000	123,569.20
11/1/2023	1,346,000	16,287	107,000	123,286.60
5/1/2024	1,239,000	14,992	108,000	122,991.90
11/1/2024	1,131,000	13,685	109,000	122,685.10
5/1/2025	1,022,000	12,366	111,000	123,366.20
11/1/2025	911,000	11,023	112,000	123,023.10
5/1/2026	799,000	9,668	114,000	123,667.90
11/1/2026	685,000	8,289	115,000	123,288.50
5/1/2027	570,000	6,897	116,000	122,897.00
11/1/2027	454,000	5,493	118,000	123,493.40
5/1/2028	336,000	4,066	119,000	123,065.60
11/1/2028	217,000	2,626	217,000	219,625.70

Paradise Irrigation District
FY 2020/21 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: \$3,308,000
FY 2019/20 Payment \$595,721

Date	Balance	Interest	Principal	Principal & Interest Payment
12/21/2017	3,361,900			
4/1/2018	3,361,900	21,292	53,900	75,192.03
10/1/2018	3,308,000	37,711	258,100	295,811.20
4/1/2019	3,049,900	34,769	-	34,768.86
10/1/2019	3,049,900	34,769	264,600	299,368.86
4/1/2020	2,785,300	31,752	264,600	296,352.42
10/1/2020	2,520,700	28,736	270,600	299,335.98
4/1/2021	2,250,100	25,651	270,600	296,251.14
10/1/2021	1,979,500	22,566	276,000	298,566.30
4/1/2022	1,703,500	19,420	534,200	553,619.90
10/1/2022	1,169,300	13,330	280,700	294,030.02
4/1/2023	888,600	10,130	280,600	290,730.04
10/1/2023	608,000	6,931	287,000	293,931.20
4/1/2024	321,000	3,659	287,000	290,659.40
10/1/2024	34,000	388	34,000	34,387.60