



# PARADISE IRRIGATION DISTRICT

6332 Clark Road, Paradise CA 95969 | Phone (530)877-4971 | Fax (530)876-0483

## AGENDA

### Paradise Irrigation District Finance Committee Meeting 6332 Clark Road, Paradise, CA 95969

**FRIDAY, JULY 9, 2021 – 1:30 PM**

Committee Members: Directors Alan Hinman and Marc Sulik  
PID Staff: Miranda Hillskemper, Tom Lando, Mickey Rich  
Public Members: Gary Ledbetter, Steven Oehler

- ❖ *The Board of Directors is committed to making its meetings accessible to all citizens. Any persons requiring a special accommodation to participate, is requested to contact the District Secretary at 530-877-4971, extension 2039 at least 48 hours in advance of the meeting.*

- ❖ *To participate in the meeting remotely:  
Via Zoom Meeting: <https://us02web.zoom.us/j/88192841237>  
Telephone: +1 669 900 6833 US (San Jose)  
Meeting ID: 881 9284 1237*

*To improve participation during the meeting, we will be accepting public comments from Zoom Meeting participants during the meeting. The Board cannot take action on any matter not on the agenda. Public comments specific to an agenda item will be read directly after the agenda item and before the Board votes on an item.*

*Via Email or Telephone: Public comment will be accepted by email with the subject line PUBLIC COMMENT ITEM NO. \_\_\_\_ to [gborrayo@paradiseirrigation.com](mailto:gborrayo@paradiseirrigation.com) or telephone (530) 876-2039 prior to 11:30 a.m. on the day of the meeting.*

#### 1. Opening

#### 2. Public Participation

This is the time for members of the audience to present items not on the Agenda. No action can be taken on these items, but they may be placed on future agendas for consideration. Comments should be limited to a maximum of three minutes duration. If more time is needed, communication may be submitted in writing to committee members, or placed on the agenda for a future committee meeting.

#### 3. Review of Draft Budget for Fiscal Year 2021-2022

#### 4. Adjournment



**Our water.  
Our future.**  
Paradise Irrigation District

2021-2022

# Draft Budget

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## PARADISE IRRIGATION DISTRICT

5325 Black Olive Drive • P.O. Box 2409 • Paradise, California 95967 • 530.877.4971 • Fax 530.876.0483

July 6, 2021

Paradise Irrigation District  
Board of Directors

The Paradise Irrigation District management and staff are pleased to present the Paradise Irrigation District's 2021/22 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 8,500 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 2,600 customers to potable service.

Those customers that are returned to potable service or have access to non-potable water with a backflow device are currently being charged the standard active rate. Customers who choose to remain an active district member, but do not need water service at their lot are paying a reduced sealed rate. 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 replace customer meters, at which point PID plans to reinstate consumption fees. The replacement of customer meters is currently projected to begin in July 2021 and last 18 months.

### **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 eight 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**

<u>Director</u>	<u>Division</u>	<u>Title</u>	<u>Term Expires</u>
Brian Shaw	1	Director	Dec-2024
Alan Hinman	2	Director	Dec-2022
Shelby Boston	3	President	Dec-2022
Marc Sulik	4	Director	Dec-2022
Dan Hansen	5	Vice President	Dec-2024

**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**

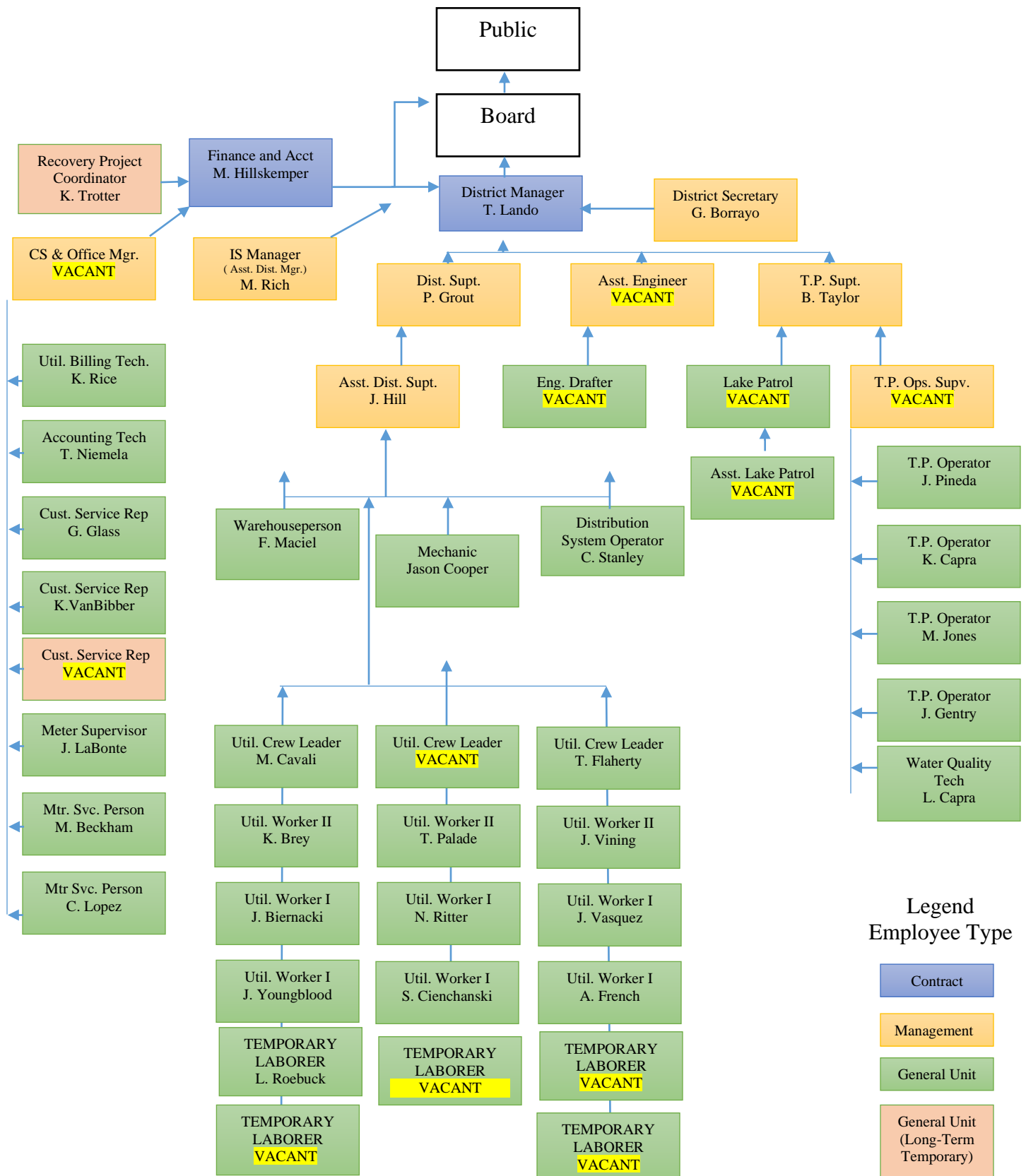
The Board of Directors annually adopts an operating and capital budget each fiscal year. The budget authorizes and provides the basis for reporting and control of financial operations and accountability for the District's enterprise operations and capital projects. Each year the District adopts a budget 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.

# Paradise Irrigation District FY2021/22 Budget Staffing Overview





Paradise Irrigation District  
FY2021/22 Budget  
Budget Overview

Description	2020/21 Actual	2021/22 Estimate	Changes from Actual 2020/21 to 2021/22 Budget	
<b><u>REVENUES:</u></b>				
Water Sales	\$ 2,296,900	\$ 2,889,235	\$ 592,335	126%
Outside Water Sales	118,909	100,000	(18,909)	84%
Other	609,191	63,780	(545,411)	10%
Interest	85,927	35,000	(50,927)	41%
Taxes - 1%	380,185	250,000	(130,185)	66%
FMV Gain/Loss - Securities	(319)	-	319	0%
Inc-Capacity Fees	154,613	-	(154,613)	0%
Revenue - PFD	51,635	50,000	(1,635)	97%
Total Revenues	3,965,793	3,388,015	(334,527)	85%
<b><u>EXPENDITURES:</u></b>				
Operating	4,712,958	6,548,089	1,835,132	139%
Debt Service	936,174	1,096,701	160,527	117%
PFD	57,704	-	(57,704)	0%
Total Expenditures	5,706,835	7,644,791	1,937,955	134%
<b>Increase/(Decrease) in Cash before Recovery, Debt Proceeds, and Capital Improvements</b>	<b>(1,741,043)</b>	<b>(4,256,776)</b>	<b>(2,272,482)</b>	<b>244%</b>
Debt Proceeds	-	-	-	0%
<b>Increase/(Decrease) in Cash before Recovery and Capital Improvements</b>	<b>(1,741,043)</b>	<b>(4,256,776)</b>	<b>(2,272,482)</b>	<b>244%</b>
FEMA Reimbursements	2,390,485	13,059,640	10,669,155	546%
Insurance Proceeds	5,068,231	3,000,000	(2,068,231)	59%
State Funding	7,374,330	-	(7,374,330)	0%
PGE Locating Reimbursements	59,627	300,000	240,373	100%
Other Recovery Grants		10,370,139		
<b>Cash Available for Recovery/Capital Projects</b>	<b>14,892,673</b>	<b>26,729,780</b>	<b>1,226,594</b>	<b>179%</b>
	<b>13,151,630</b>	<b>22,473,003</b>	<b>(1,045,888)</b>	<b>171%</b>
Major Capital/Recovery Projects	(5,604,256)	(28,515,671)	(22,911,415)	509%
Minor Capital Projects	(389,853)	(618,475)	(228,623)	100%
<b>Increase/(Decrease) in Cash</b>	<b>7,157,522</b>	<b>(6,661,143)</b>	<b>(13,818,665)</b>	<b>-93%</b>
<b>Beginning Cash Balance</b>	<b>7,235,736</b>	<b>14,393,257</b>		
<b>Ending Cash Balance</b>	<b>14,393,257</b>	<b>7,732,114</b>	<b>(6,661,143)</b>	<b>54%</b>

Paradise Irrigation District  
FY2021/22 Budget  
Budget Overview

	2018/19 Actual	2019/20 Estimate Update	2019/20 Actual	2020/21 Estimate Update	2020/21 Actual	2021/22 Estimate
<b>REVENUES:</b>						
Water Sales	5,365,105	2,301,554	2,311,794	2,534,844	2,296,900	2,889,235
Outside Water Sales	68,689	100,000	105,338	100,000	118,909	100,000
Other	652,634	1,019,240	1,060,600	616,160	609,191	63,780
Interest	12,760	60,000	93,111	60,000	85,927	35,000
Taxes - 1%	286,826	300,000	380,185	250,000	354,959	250,000
FMV Gain/Loss - Securities	1,031	-	(427)	-	(319)	-
Grant Rev	-	25,500	25,500	25,000	293,977	-
Inc-Save-A-Can/Buy-A-Fish	747	-	-	-	-	-
Inc-Capacity Fees	35,008	13,000	16,252	150,000	154,613	-
Revenue - PFD	73,308	50,000	54,372	50,000	51,635	50,000
<b>Total Revenue</b>	<b>6,496,107</b>	<b>3,869,294</b>	<b>4,046,725</b>	<b>3,786,004</b>	<b>3,965,793</b>	<b>3,388,015</b>
<b>EXPENDITURES:</b>						
Operating	4,990,364	6,051,705	5,260,887	6,140,640	4,712,958	6,548,089
Pipeline	290,729	-	-	-	-	-
Debt Service	609,108	841,723	841,723	936,174	936,174	1,096,701
PFD	8,414	-	34,043	-	57,704	-
<b>Total Expenditures</b>	<b>5,898,615</b>	<b>6,893,428</b>	<b>6,136,653</b>	<b>7,076,814</b>	<b>5,706,835</b>	<b>7,644,791</b>
<b>Increase/(Decrease) in Cash before Recovery, Debt Proceeds, and Capital Improvements</b>	<b>597,493</b>	<b>(3,024,134)</b>	<b>(2,089,927)</b>	<b>(3,290,810)</b>	<b>(1,741,043)</b>	<b>(4,256,776)</b>
Debt Proceeds	-	-	76,922	-	-	-
<b>Increase/(Decrease) in Cash before Recovery and Capital Improvements</b>	<b>597,493</b>	<b>(3,024,134)</b>	<b>(2,013,005)</b>	<b>(3,290,810)</b>	<b>(1,741,043)</b>	<b>(4,256,776)</b>
FEMA Reimbursements	1,217,402	2,625,000	159,961	3,386,630	2,390,485	13,059,640
Insurance Proceeds	1,350,000	4,080,000	4,084,707	5,000,000	5,068,231	3,000,000
State Funding	-	7,374,000	7,374,330	7,374,000	7,374,330	-
PGE Locating Reimbursements	-	150,000	-	300,000	59,627	300,000
Other Recovery Grants						10,370,139
<b>Cash Available for Recovery/Capital Projects</b>	<b>2,567,402</b>	<b>14,229,000</b>	<b>11,618,998</b>	<b>16,060,630</b>	<b>14,892,673</b>	<b>26,729,780</b>
	<b>3,164,895</b>	<b>11,204,866</b>	<b>9,605,993</b>	<b>12,769,820</b>	<b>13,151,630</b>	<b>22,473,003</b>
Major Capital/Recovery Projects	(2,378,529)	(6,450,000)	(6,414,054)	(10,620,272)	(5,604,256)	(28,515,671)
Minor Capital Projects	-	-	-	(649,541)	(389,853)	(618,475)
<b>Increase/(Decrease) in Cash</b>	<b>786,365</b>	<b>4,754,866</b>	<b>3,191,938</b>	<b>1,500,007</b>	<b>7,157,522</b>	<b>(6,661,143)</b>
<b>Beginning Cash Balance</b>	<b>3,257,432</b>	<b>4,043,797</b>	<b>4,043,797</b>	<b>7,235,736</b>	<b>7,235,736</b>	<b>14,393,257</b>
<b>Ending Cash Balance</b>	<b>4,043,797</b>	<b>8,798,664</b>	<b>7,235,736</b>	<b>8,735,743</b>	<b>14,393,257</b>	<b>7,732,114</b>

Paradise Irrigation District  
FY 2021/22 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 2020/21 and budgeted cash reserves estimated for the end of FY 2021/22.

Reserve	Target Formula	
	Min	Max
<b>Restricted</b>		
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 2020/21**

<b>Restricted</b>		
Reserve	Min	Max
Sick/Annual Leave Fund	\$ 467,285	\$ 467,285
Facility Capacity Fund	\$ -	\$ -
Bond Reserve Fund	\$ -	\$ -
Debt Proceeds Construction Fund	\$ -	\$ -
PFD Reserve Fund	\$ 555,220	\$ 555,220
<b>TOTAL</b>	<b>\$ 1,022,505</b>	<b>\$ 1,022,505</b>

**ACTUAL 2020/21**

<b>Non-Restricted</b>				
Priority	Reserve	Base Calculation	Min	Current
1	Operating Fund	Operating Budget, including debt service & pipeline	\$ 960,352	\$ 5,283,810
2	Water Rate Stabilization Fund	Budget Water Revenue	\$ 229,680	\$ 229,680
3	Emergency Fund	Operating Budget, including debt service & pipeline	\$ 1,412,283	\$ 1,412,283
4	Drought Management Fund	Budgeted Consumption Revenue	\$ -	\$ -
5	Equipment Replacement Fund	Accumulated Equipment Depreciation	\$ 150,000	\$ 150,000
6	Long Term Capital Fund	10 Year Capital Plan	\$ 11,549,895	\$ 6,294,979

Paradise Irrigation District  
FY 2021/22 Budget  
Cash Reserves

**BUDGET 2021/22**

<b>Non-Restricted</b>				
<b>Priority</b>	<b>Reserve</b>	<b>Base Calculation</b>	<b>Min</b>	<b>Current</b>
1	Operating Fund	Operating Budget, including debt service & pipeline	\$ 1,299,614	\$ 470,876
2	Water Rate Stabilization Fund	Budget Water Revenue	\$ 286,923	\$ 286,923
3	Emergency Fund	Operating Budget, including debt service & pipeline	\$ 1,911,198	\$ 1,911,198
4	Drought Management Fund	Budgeted Consumption Revenue	\$ -	\$ -
5	Equipment Replacement Fund	Accumulated Equipment Depreciation	\$ 150,000	\$ 150,000
6	Long Term Capital Fund	10 Year Capital Plan	\$ 11,549,895	\$ 3,890,612
<b>TOTAL</b>			<b>\$ 15,197,631</b>	<b>\$ 6,709,609</b>

**BUDGET 2021/22**

<b>Restricted</b>		
<b>Reserve</b>	<b>Min</b>	<b>Max</b>
Sick/Annual Leave Fund	\$ 467,285	\$ 467,285
Facility Capacity Fund	\$ -	\$ -
Bond Reserve Fund	\$ -	\$ -
Debt Proceeds Construction Fund	\$ -	\$ -
PFD Reserve Fund	\$ 555,220	\$ 555,220
<b>TOTAL</b>	<b>\$ 1,022,505</b>	<b>\$ 1,022,505</b>

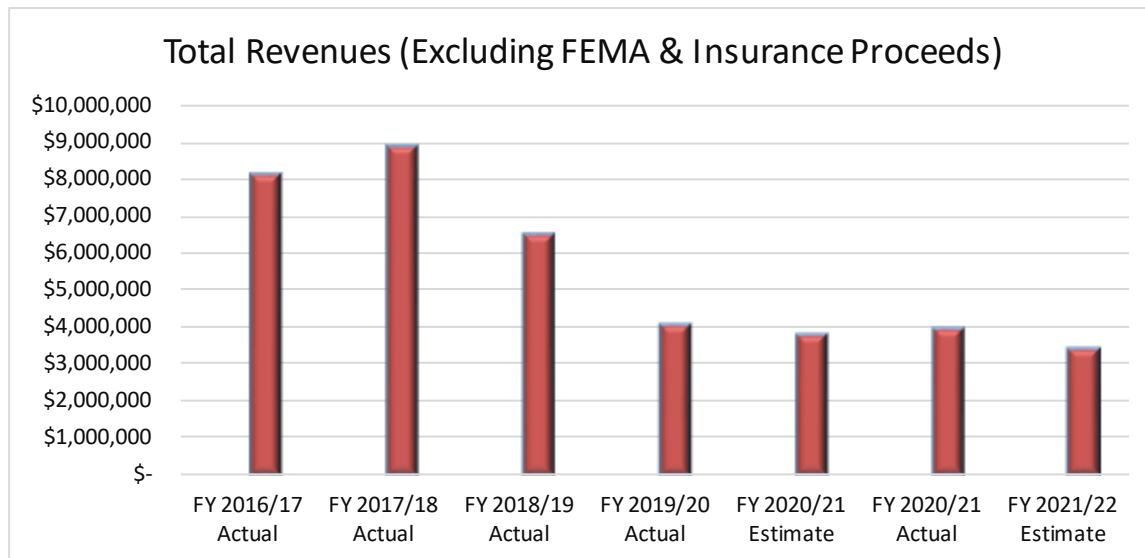
<b>\$ 16,220,136</b>	<b>\$ 7,732,114</b>
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Paradise Irrigation District  
FY 2021/22 Budget  
Revenue Overview

***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 2,600 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 or who have access to non-potable water with a backflow device are charged at the active rate applicable for their size of service. Customers who want to remain an active member in the district but do not need access to water at their property pay a sealed rate, currently set at \$21.49 per month. Once those customers choose to get water access at their property they will return to the standard active 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 2021/22. The District is actively working 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 2021/22 estimates is shown below.



Revenue losses projected for FY 2021/22 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

Paradise Irrigation District  
FY 2021/22 Budget  
Revenue Overview

million from the District's business interruption insurance claim. This backfill funding was 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 and the second year during FY 2020/21. PID staff has been continuously working with the California State Department of Finance to secure a third year of funding. This third year of funding is not included in the 2021/22 budget, as the potential of the funds is unknown. 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 were received in the amount of \$2.39 million. For FY 2021/22 FEMA/CalOES reimbursements are projected to be \$12.9 million. These projections are based on projects that have been obligated as of the beginning of the fiscal year, which include water sampling, MISLR Project Phase 2, emergency response project management costs, and public assistance consulting. 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 2020/21, the District received insurance proceeds for Camp Fire damages in the amount of \$5.06 million. This included proceeds for the District's damaged meters. Insurance proceeds projected to be received during FY 2021/22 include the remainder 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 2021/22 compared to prior year estimate and three years of actual historical revenues.

Paradise Irrigation District  
FY 2021/22 Budget  
Revenue Summary

	FY 2018/19 Actual	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate Update	FY 202/21 Actual	FY 2021/22 Estimate
<b><u>General Fund/Operating</u></b>						
Water - Service	3,755,354	2,295,054	2,303,549	2,534,844	2,296,804	2,869,235
Water - Consumption	1,587,485	-	(918)	-	(44)	-
Water - Fees & Adjustments	22,266	6,500	9,164	-	140	20,000
Outside Water Sales	68,689	100,000	105,338	100,000	118,909	100,000
Meter Revenue	265,156	861,300	868,678	510,300	341,452	-
Recreation & Boating Permits	22,778	10,000	17,508	-	165	-
Backflow Check	20,527	4,000	560	-	-	-
Rents	9,392	15,180	15,496	24,180	17,386	24,180
Revenue - Surplus Property	273,233	-	-	-	-	-
Escrow Fees	-	5,000	-	-	-	-
Annexation	-	-	-	-	-	-
Custom Work/PFD Reimbursement	15,125	123,760	83,973	81,680	74,179	39,600
Misc	46,424	-	74,386	-	176,009	-
<b>Total Operating Income</b>	<b>6,086,428</b>	<b>3,420,794</b>	<b>3,477,732</b>	<b>3,251,004</b>	<b>3,025,000</b>	<b>3,053,015</b>
<b><u>Special Revenue Fund</u></b>						
<b>Capital Improvement Program</b>						
Taxes - 1%	286,826	300,000	380,185	250,000	354,959	250,000
\$1 Surcharge for Capital Projects		-				
Interest	12,760	60,000	93,111	60,000	85,927	35,000
FMV Gain/Loss - Securities	1,031	-	(427)	-	(319)	-
Inc-Capacity Fees	35,008	13,000	16,252	150,000	154,613	-
Grant	-	25,500	25,500	25,000	293,977	-
Inc-Save-A-Can/Buy-A-Fish	747	-	-	-	-	-
<b>Total Capital Improvement</b>	<b>336,371</b>	<b>398,500</b>	<b>514,621</b>	<b>485,000</b>	<b>889,157</b>	<b>285,000</b>
<b><u>Debt Service Fund</u></b>						
Inc-Assessment Res (PID Share)	-	-	-	-	-	-
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Recovery Proceeds</u></b>						
State Backfill Funding	-	7,374,000	7,374,330	7,374,000	7,374,330	-
FEMA Reimbursements	1,217,402	2,625,000	159,961	3,386,630	2,390,485	12,946,304
Insurance Proceeds	1,350,000	4,080,000	4,084,707	5,000,000	5,068,231	3,000,000
PGE Locating Reimbursements	-	150,000	-	300,000	59,627	300,000
Other Recovery Grants	-	-	-	-	-	10,362,584
<b>Total Recovery Proceeds</b>	<b>2,567,402</b>	<b>14,229,000</b>	<b>11,618,998</b>	<b>16,060,630</b>	<b>14,892,673</b>	<b>26,608,888</b>
<b><u>PFD</u></b>						
Revenue - PFD	73,308	50,000	54,372	50,000	51,635	50,000
PFD - Interest Income						
<b>Total PFD</b>	<b>73,308</b>	<b>50,000</b>	<b>54,372</b>	<b>50,000</b>	<b>51,635</b>	<b>50,000</b>
<b>Total Revenue</b>	<b>9,063,509</b>	<b>18,098,294</b>	<b>15,665,723</b>	<b>19,846,634</b>	<b>18,858,465</b>	<b>29,996,902</b>



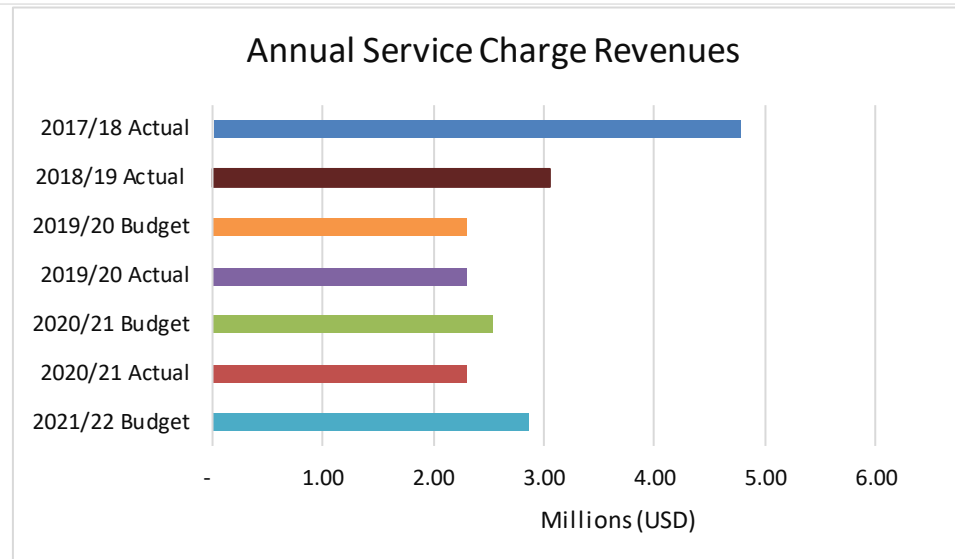
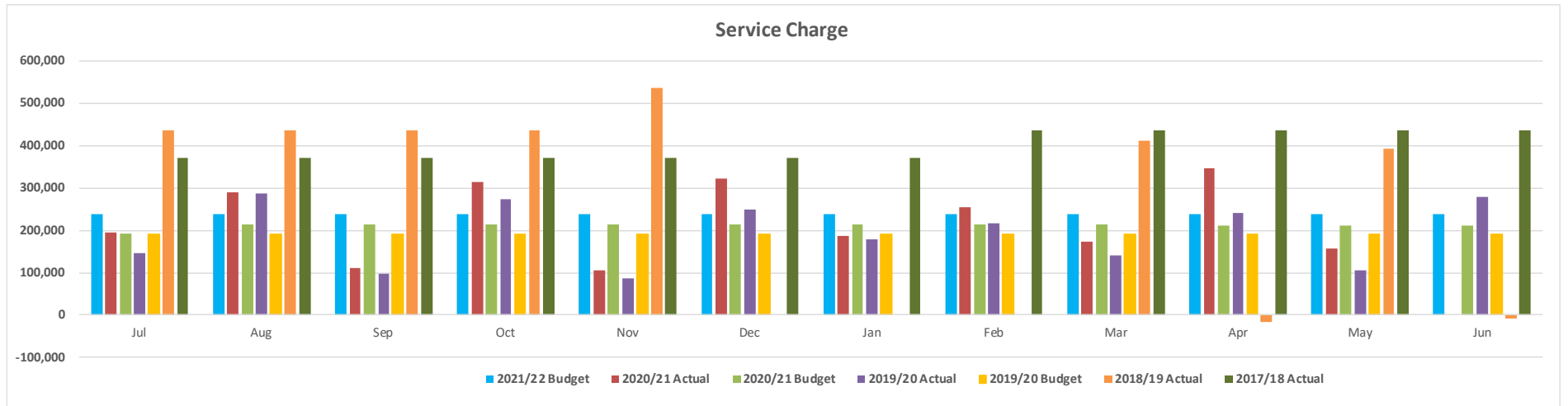
Paradise Irrigation District  
FY 2021/22 Budget  
Current Rates

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					
<b>Total Service Charge</b>	<b>\$30.71</b>	<b>\$33.34</b>	<b>\$39.18</b>	<b>\$42.97</b>					
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
<b>Total Service Charge</b>	<b>\$30.71</b>	<b>\$33.34</b>	<b>\$39.18</b>	<b>\$42.97</b>	<b>Total Service Charge</b>	<b>\$163.68</b>	<b>\$177.70</b>	<b>\$208.83</b>	<b>\$229.03</b>
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
<b>Total Service Charge</b>	<b>\$51.29</b>	<b>\$55.68</b>	<b>\$65.43</b>	<b>\$71.76</b>	<b>Total Service Charge</b>	<b>\$307.10</b>	<b>\$333.40</b>	<b>\$391.80</b>	<b>\$429.70</b>
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
<b>Total Service Charge</b>	<b>\$102.26</b>	<b>\$111.02</b>	<b>\$130.47</b>	<b>\$143.09</b>	<b>Total Service Charge</b>	<b>\$511.94</b>	<b>\$555.78</b>	<b>\$653.13</b>	<b>\$716.31</b>
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
<b>Total Service Charge</b>	<b>\$30.71</b>	<b>\$33.34</b>	<b>\$39.18</b>	<b>\$42.97</b>	<b>Total Service Charge</b>	<b>\$163.68</b>	<b>\$177.70</b>	<b>\$208.83</b>	<b>\$229.03</b>
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
<b>Total Service Charge</b>	<b>\$51.29</b>	<b>\$55.68</b>	<b>\$65.43</b>	<b>\$71.76</b>	<b>Total Service Charge</b>	<b>\$307.10</b>	<b>\$333.40</b>	<b>\$391.80</b>	<b>\$429.70</b>
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
<b>Total Service Charge</b>	<b>\$102.26</b>	<b>\$111.02</b>	<b>\$130.47</b>	<b>\$143.09</b>	<b>Total Service Charge</b>	<b>\$511.94</b>	<b>\$555.78</b>	<b>\$653.13</b>	<b>\$716.31</b>
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 2021/22 Budget Service Charge Detail

	Service Charge												
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Year to Date Totals
2021/22 Budget	238,513.00	238,620.25	238,727.50	238,834.75	238,942.00	239,049.25	239,156.50	239,263.75	239,371.00	239,478.25	239,585.50	239,692.75	2,869,234.50
2020/21 Actual	193,719.64	290,783.01	109,841.02	315,358.63	106,350.15	321,169.01	185,907.59	254,983.03	172,960.84	345,731.05	157,277.48	-	2,454,081.45
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	191,258.00	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 2021/22 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 63% of the Districts operating budget. As of the beginning of the fiscal year, the District employs 38 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. The management MOU is currently being negotiated.

The Districts 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 13% of the operating budget. The main supplies and materials are water treatment chemicals and materials for transmission/distribution repairs.

Outside services make up 17% of the operating budget. The main outside services are legal services, engineering services, and equipment repairs.

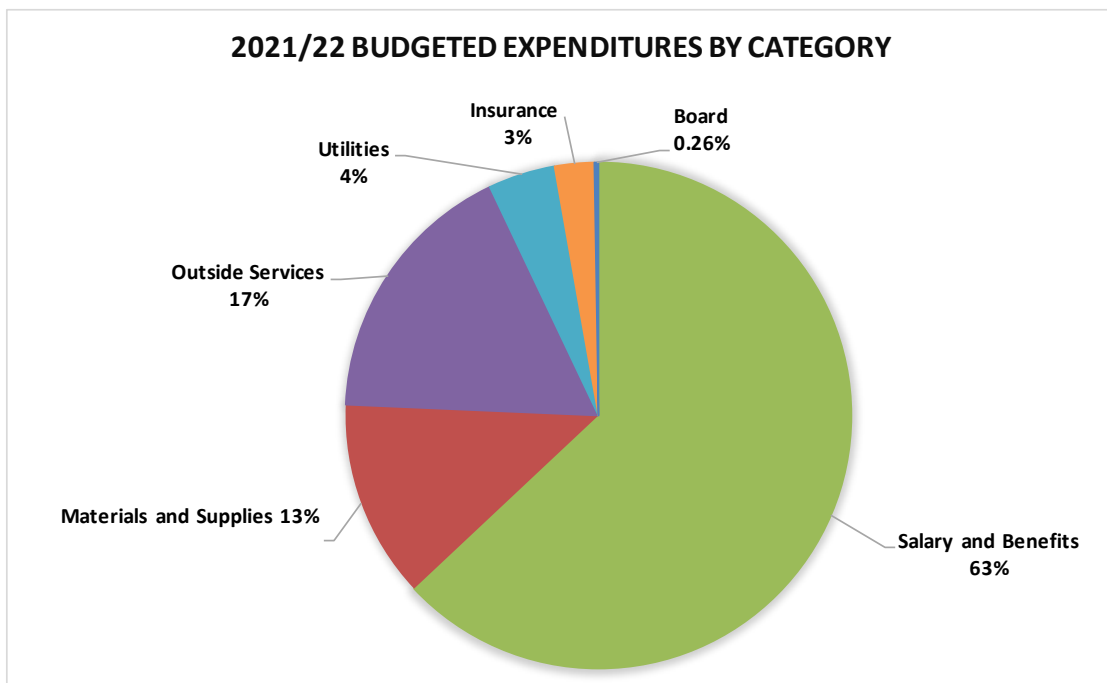
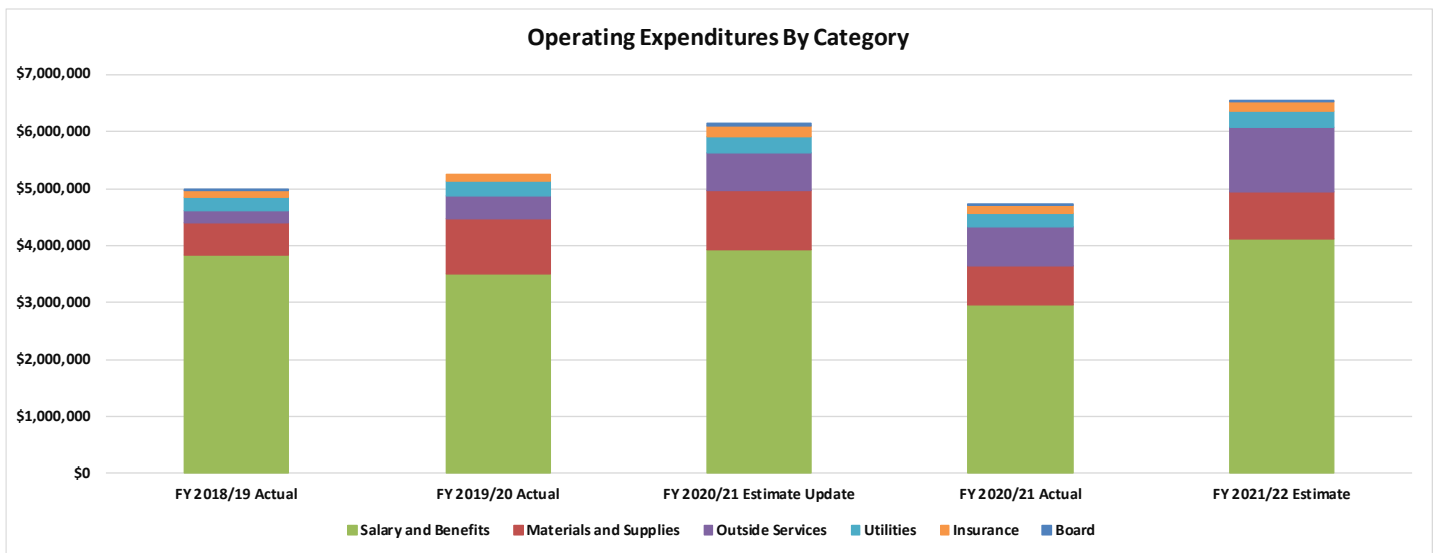
Utilities make up 4% of the operating budget, insurance makes up 3% of the operating budget, and board expenses make up 1% of the operating budget.

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

Paradise Irrigation District  
FY 2021/22 Budget  
Operating Expenditure Summary

**Operating Expenditures by Category**

	FY 2018/19 Actual	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate Update	FY 2020/21 Actual	FY 2021/22 Estimate
<b>Operational Summary</b>						
Salary and Benefits	3,834,620	3,878,437	3,501,763	3,934,990	2,965,034	4,125,514
Materials and Supplies	568,531	1,112,100	960,611	1,043,400	678,709	830,425
Outside Services	216,443	612,120	412,974	657,000	684,241	1,129,600
Utilities	241,473	286,739	248,384	276,500	243,885	280,550
Insurance	107,607	144,909	137,155	191,750	127,967	165,000
Board	21,691	17,400	-	37,000	13,122	17,000
<b>Total Operating Expense</b>	<b>4,990,364</b>	<b>6,051,705</b>	<b>5,260,887</b>	<b>6,140,640</b>	<b>4,712,958</b>	<b>6,548,089</b>

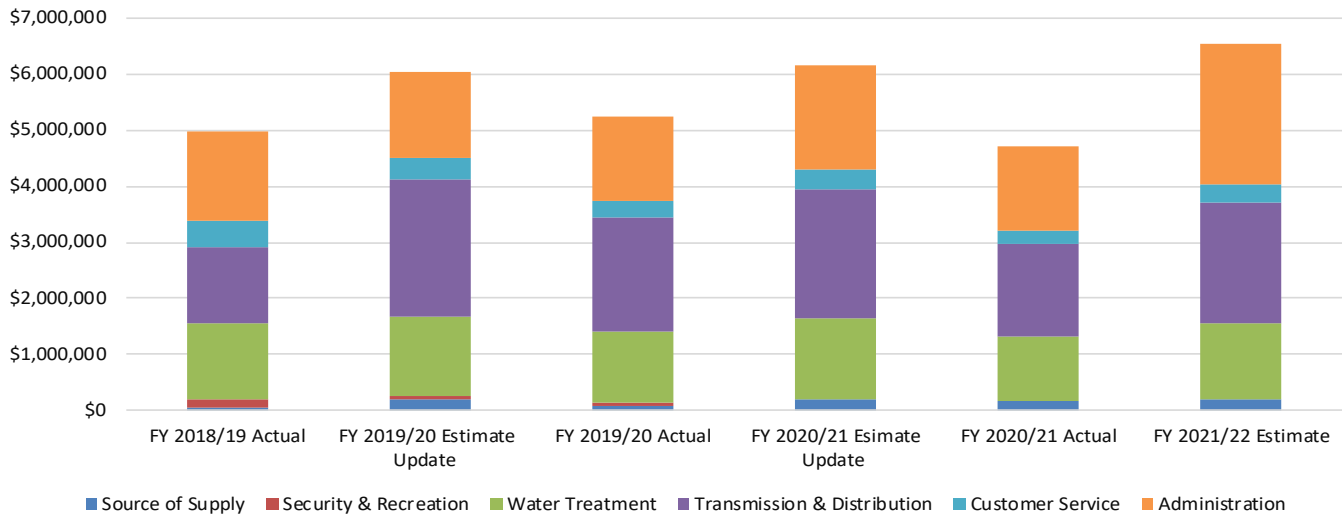


Paradise Irrigation District  
FY 2021/22 Budget  
Operating Expenditure Summary

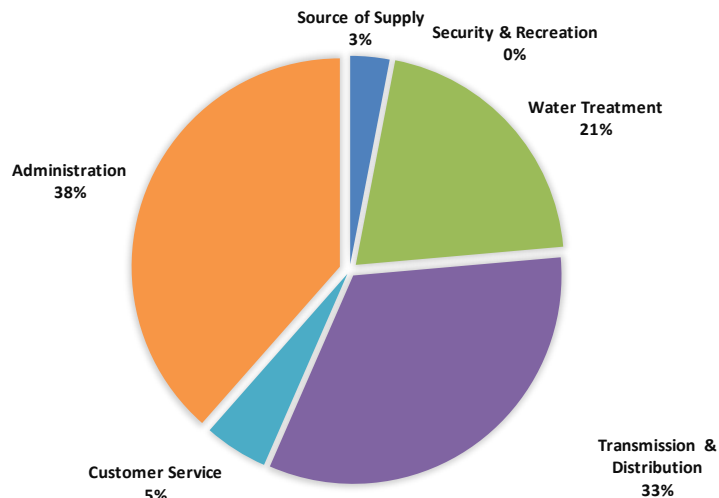
**Operating Expenditures by Department**

	FY 2018/19 Actual	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate Update	FY 2020/21 Actual	FY 2021/22 Estimate
Source of Supply	\$ 42,249	\$ 206,670	\$ 77,819	\$ 203,000	\$ 150,604	\$ 199,000
Security & Recreation	149,851	57,815	44,036	-	-	-
Water Treatment	1,351,173	1,416,139	1,284,603	1,428,441	1,174,412	1,346,858
Transmission & Distribution	1,368,444	2,446,712	2,040,957	2,324,568	1,658,068	2,157,409
Customer Service	476,051	370,542	291,064	356,076	237,448	323,795
Administration	1,602,596	1,553,826	1,522,408	1,828,554	1,492,426	2,521,027
<b>Total Operating Expenditures</b>	<b>4,990,364</b>	<b>6,051,705</b>	<b>5,260,887</b>	<b>6,140,640</b>	<b>4,712,958</b>	<b>6,548,089</b>

**Operating Expense by Department**



**2021/22 BUDGETED EXPENDITURES BY DEPARTMENT**



Paradise Irrigation District  
FY 2021/22 Budget  
Operating Expenditure Detail

	FY 2018/19 Actual	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate Update	FY 2020/21 Actual	FY 2021/22 Estimate
<b><u>Source of Supply</u></b>						
Salary and Benefits	3,568	-	-	-	-	-
Materials and Supplies	29,461	26,500	-	30,000	2,589	30,000
Outside Services	3,926	177,070	77,476	173,000	145,231	165,000
Utilities	5,294	3,100	344	-	2,784	4,000
Insurance	-	-	-	-	-	-
<b>Total Source and Supply</b>	<b>42,249</b>	<b>206,670</b>	<b>77,819</b>	<b>203,000</b>	<b>150,604</b>	<b>199,000</b>
<b><u>Security &amp; Recreation</u></b>						
Salary and Benefits	143,483	45,000	40,777	-	-	-
Materials and Supplies	554	4,200	-	-	-	-
Outside Services	1,925	4,350	36	-	-	-
Utilities	3,890	2,700	1,724	-	-	-
Insurance	-	1,565	1,500	-	-	-
<b>Total Security &amp; Recreation</b>	<b>149,851</b>	<b>57,815</b>	<b>44,036</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Water Treatment</u></b>						
Salary and Benefits	1,006,757	941,949	912,991	933,541	837,461	871,908
Materials and Supplies	196,599	231,900	180,761	251,100	160,137	245,000
Outside Services	29,931	71,250	45,341	69,000	38,154	66,400
Utilities	117,886	153,300	128,510	149,300	121,160	146,050
Insurance	-	17,740	17,000	25,500	17,500	17,500
<b>Total Water Treatment</b>	<b>1,351,173</b>	<b>1,416,139</b>	<b>1,284,603</b>	<b>1,428,441</b>	<b>1,174,412</b>	<b>1,346,858</b>
<b><u>Transmission &amp; Distribution</u></b>						
Salary and Benefits	1,117,209	1,689,933	1,324,018	1,615,118	1,081,815	1,645,784
Materials and Supplies	168,200	614,500	595,674	541,500	386,148	330,625
Outside Services	18,567	34,900	35,038	51,750	97,832	79,500
Utilities	64,467	80,600	60,227	71,200	61,272	70,000
Insurance	-	26,778	26,000	45,000	31,000	31,500
<b>Total Transmission and Distribution</b>	<b>1,368,444</b>	<b>2,446,712</b>	<b>2,040,957</b>	<b>2,324,568</b>	<b>1,658,068</b>	<b>2,157,409</b>
<b><u>Customer Service</u></b>						
Salary and Benefits	467,799	341,606	272,357	331,826	218,610	300,295
Materials and Supplies	5,132	7,000	1,264	500	-	-
Outside Services	3,121	10,000	5,943	5,000	5,937	10,000
Insurance	-	11,936	11,500	18,750	12,900	13,500
<b>Total Customer Service</b>	<b>476,051</b>	<b>370,542</b>	<b>291,064</b>	<b>356,076</b>	<b>237,448</b>	<b>323,795</b>
<b><u>Administration</u></b>						
Salary and Benefits - Admin Staff	1,095,804	859,948	951,621	1,037,866	812,504	1,301,935
Salary and Benefits - Board	-	-	-	16,638	14,644	5,592
Materials and Supplies	168,585	228,000	182,912	220,300	129,835	224,800
Outside Services	158,974	314,550	249,141	358,250	397,087	808,700
Utilities	49,935	47,039	57,580	56,000	58,668	60,500
Insurance	107,607	86,890	81,155	102,500	66,567	102,500
Board Expenses	21,691	17,400	-	37,000	13,122	17,000
<b>Total Administration</b>	<b>1,602,596</b>	<b>1,553,826</b>	<b>1,522,408</b>	<b>1,828,554</b>	<b>1,492,426</b>	<b>2,521,027</b>

Paradise Irrigation District  
FY 2021/22 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.
- Rehabilitate Magalia Dam and restore the water level to 2225.8' elevation. This is the reservoirs historic level.

**Major Accomplishments FY 2020-21**

- 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.
- Repaired cracks in Magalia Dam spillway
- 30% Design for repair of Magalia Dam

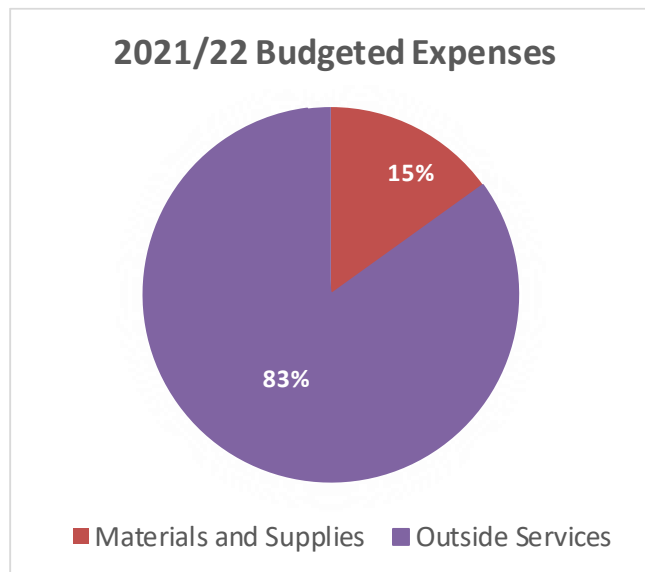
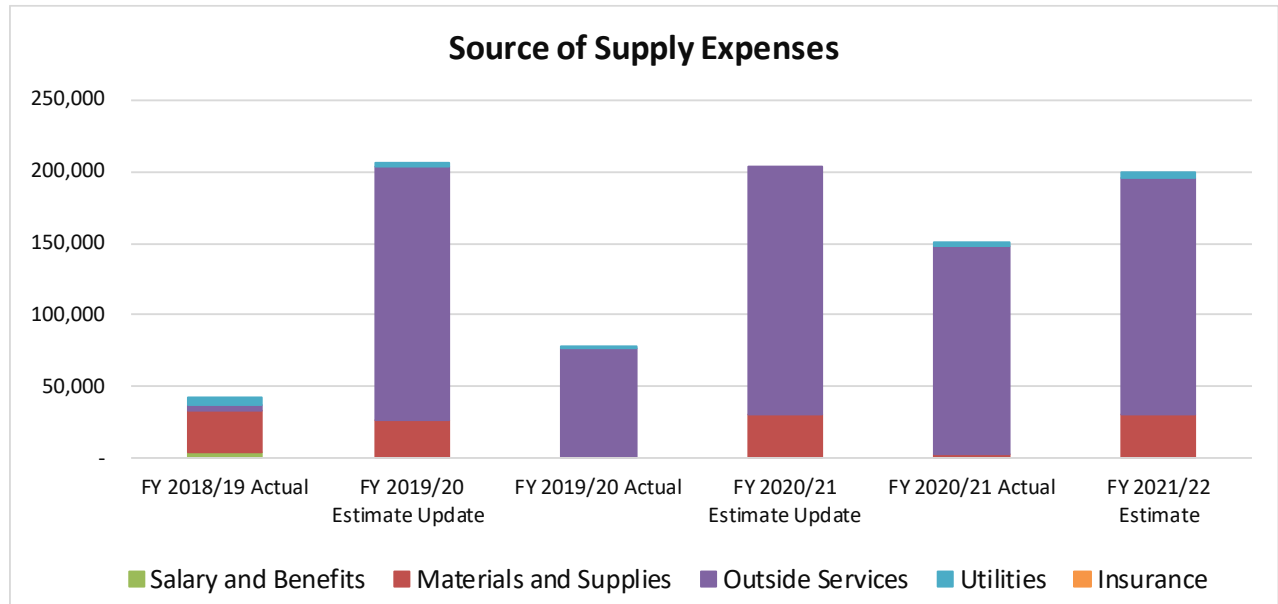
**Major Goals FY 2021-22**

- 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 2021/22 Budget  
Operating Expenditure Detail

**Source of Supply**

	FY 2018/19 Actual	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate Update	FY 2020/21 Actual	FY 2021/22 Estimate
<b><u>Source of Supply</u></b>						
Salary and Benefits	3,568	-	-	-	-	-
Materials and Supplies	29,461	26,500	-	30,000	2,589	30,000
Outside Services	3,926	177,070	77,476	173,000	145,231	165,000
Utilities	5,294	3,100	344	-	2,784	4,000
Insurance	-	-	-	-	-	-
<b>Department Totals</b>	<b>42,249</b>	<b>206,670</b>	<b>77,819</b>	<b>203,000</b>	<b>150,604</b>	<b>199,000</b>



Paradise Irrigation District  
FY 2021/22 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 2020-21**

- Transitioned to PRPD operating recreation at Paradise Lake, assisted them in getting it up and running.
- 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.
- Assisted PRPD in planning for Kids Fishing Day. Shared with them how we had organized passed events along with all of our advertising and contacts.
- Ongoing surveillance of PID land for illegal activities and trespassing when we have time and when we receive complaints.
- Filed Notice of Trespass with Butte County Sheriff's Office which allows the deputies to cite and arrest persons trespassing on District Lands.

**Major Goals FY 2021-22**

- 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.

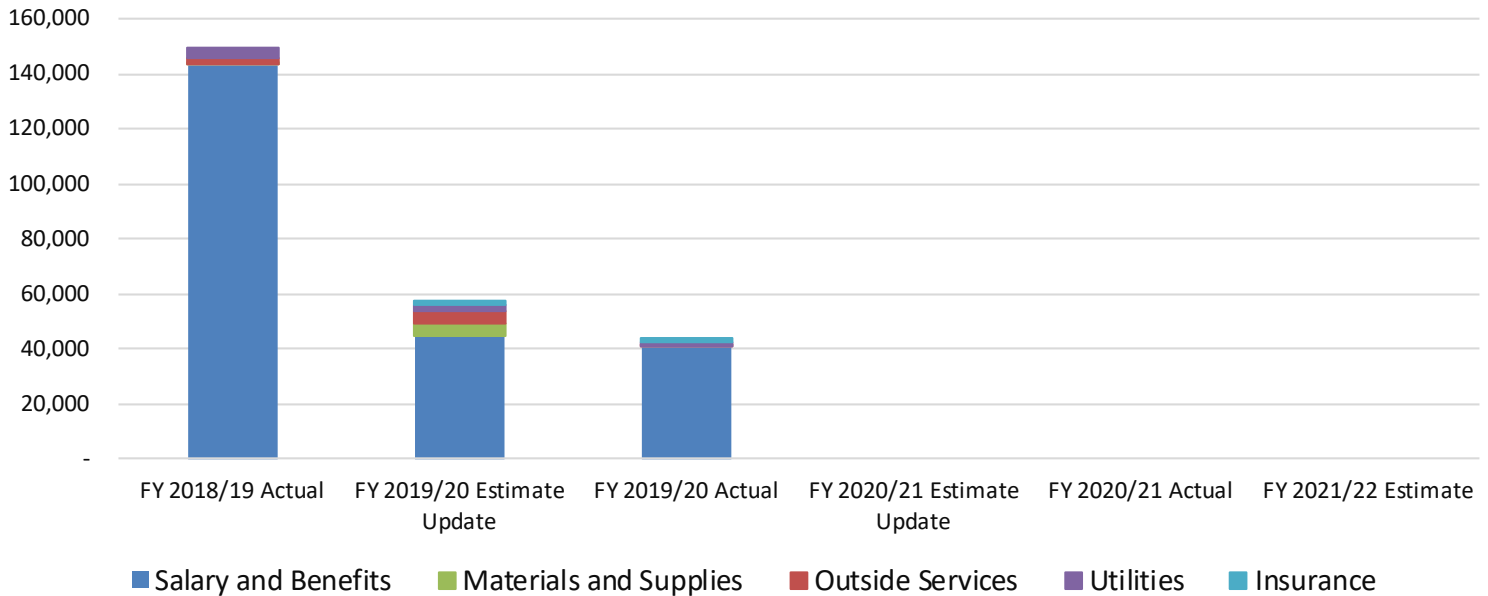


Paradise Irrigation District  
FY 2021/22 Budget  
Operating Expenditure Detail

**Security & Recreation**

	FY 2018/19 Actual	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate Update	FY 2020/21 Actual	FY 2021/22 Estimate
Salary and Benefits	143,483	45,000	40,777	-	-	-
Materials and Supplies	554	4,200	-	-	-	-
Outside Services	1,925	4,350	36	-	-	-
Utilities	3,890	2,700	1,724	-	-	-
Insurance	-	1,565	1,500	-	-	-
<b>Department Totals</b>	<b>149,851</b>	<b>57,815</b>	<b>44,036</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Security & Recreation Expenses**



Paradise Irrigation District  
FY 2021/22 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 2020/21**

- 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.
- Implemented new sampling required by our new NPDES permit.
- 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).
- Hired new Operator to replace Larry Chipman who retired in 2020 after serving the District for almost 25 years.

**Major Goals FY 2021/22**

- Hiring of a Maintenance Mechanic to help in the increasing maintenance required by an aging Plant.
- Operator In Training Program- allow district employees to come work at the Plant for a period to gauge interest and compatibility with Operators.
- Begin the B Reservoir Replacement project.
- Replacement of Plant SCADA PCs.
- Tesla Battery installation at the Plant and Pump Station #2.
- 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

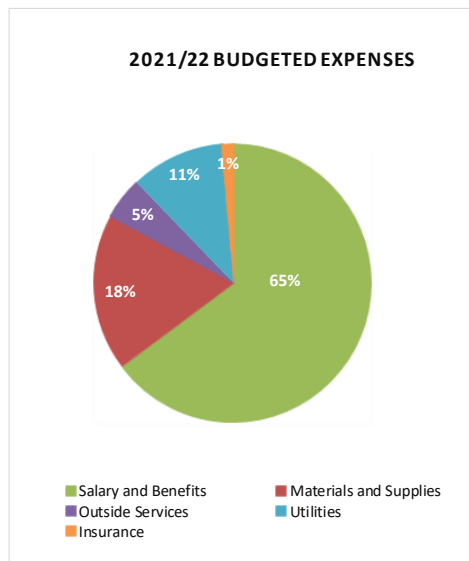
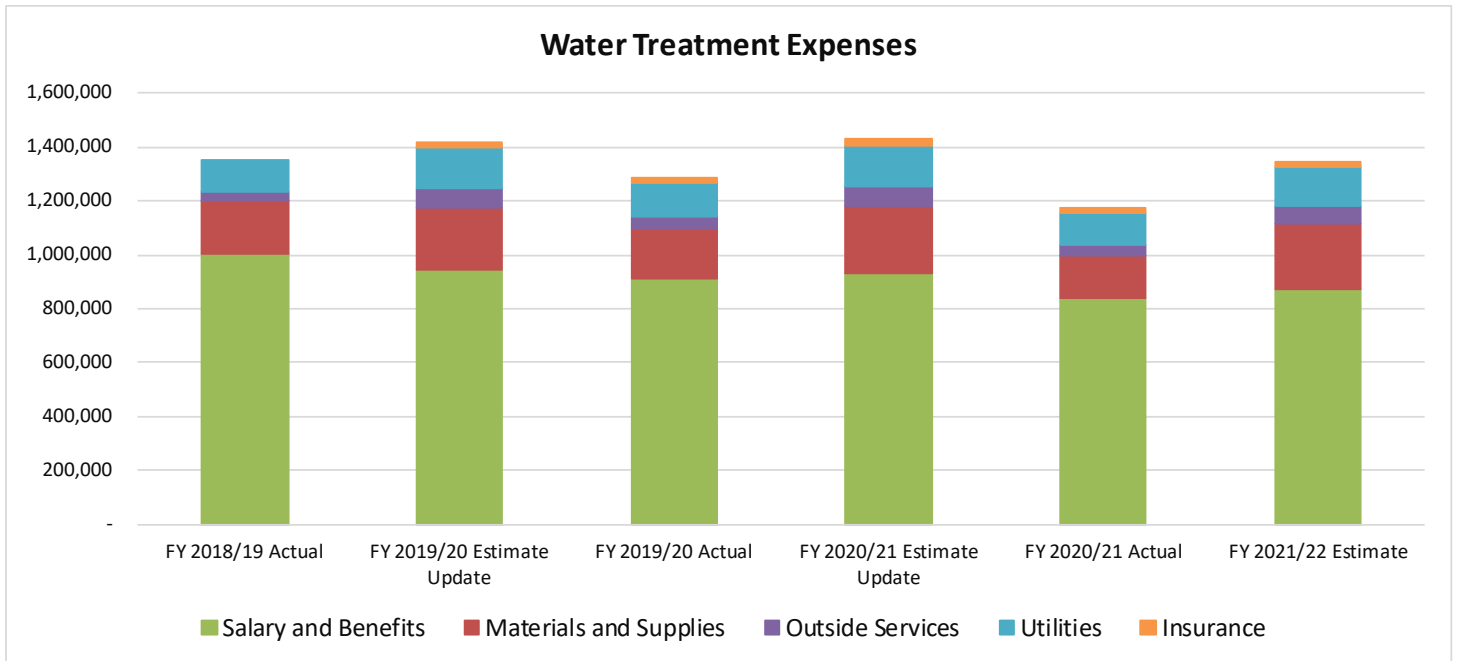
Paradise Irrigation District  
FY 2021/22 Budget  
Operating Expenditure Detail  
Water Treatment

- Replacement of Treatment Plant Generator and Transfer Switch
- 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 2021/22 Budget  
Operating Expenditure Detail

**Water Treatment**

	FY 2018/19 Actual	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate Update	FY 2020/21 Actual	FY 2021/22 Estimate
<b>Water Treatment</b>						
Salary and Benefits	1,006,757	941,949	912,991	933,541	837,461	871,908
Materials and Supplies	196,599	231,900	180,761	251,100	160,137	245,000
Outside Services	29,931	71,250	45,341	69,000	38,154	66,400
Utilities	117,886	153,300	128,510	149,300	121,160	146,050
Insurance	-	17,740	17,000	25,500	17,500	17,500
<b>Department Totals</b>	<b>1,351,173</b>	<b>1,416,139</b>	<b>1,284,603</b>	<b>1,428,441</b>	<b>1,174,412</b>	<b>1,346,858</b>



Paradise Irrigation District  
FY 2021/22 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 2020/21**

- Installed over 1053 Interim Water devices.
- Replaced 190 service laterals.
- Worked with Treatment Plant personnel and Water Works Engineering in sampling and clearing service laterals at all standing structures.
- 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.
- 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 2500 feet of water mains in support of rebuild projects.
- Repaired over 100 mainline leaks.
- Performed over 500 flow tests
- Replaced main on S Rocky to support rebuild.
- Replaced segment of main on upper Pentz Rd.

Paradise Irrigation District  
FY 2021/22 Budget  
Operating Expenditure Detail  
Transmission & Distribution and Customer Service

- Installed new main on Jarvis and abandoned old main that ran through a back yard.
- Replaced main line on Cameo to support rebuilds.
- Supported contractor during the Service Lateral Replacement Project.

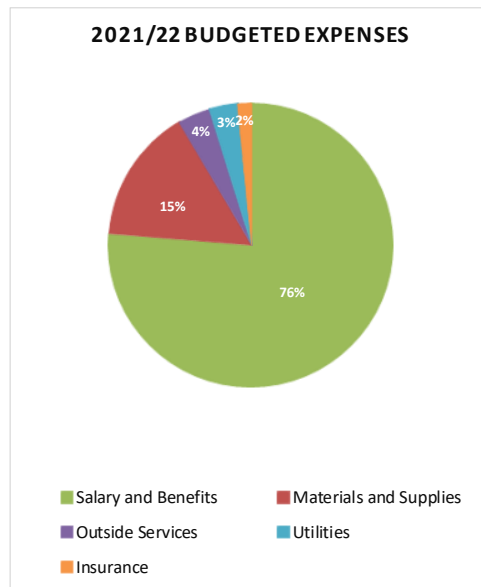
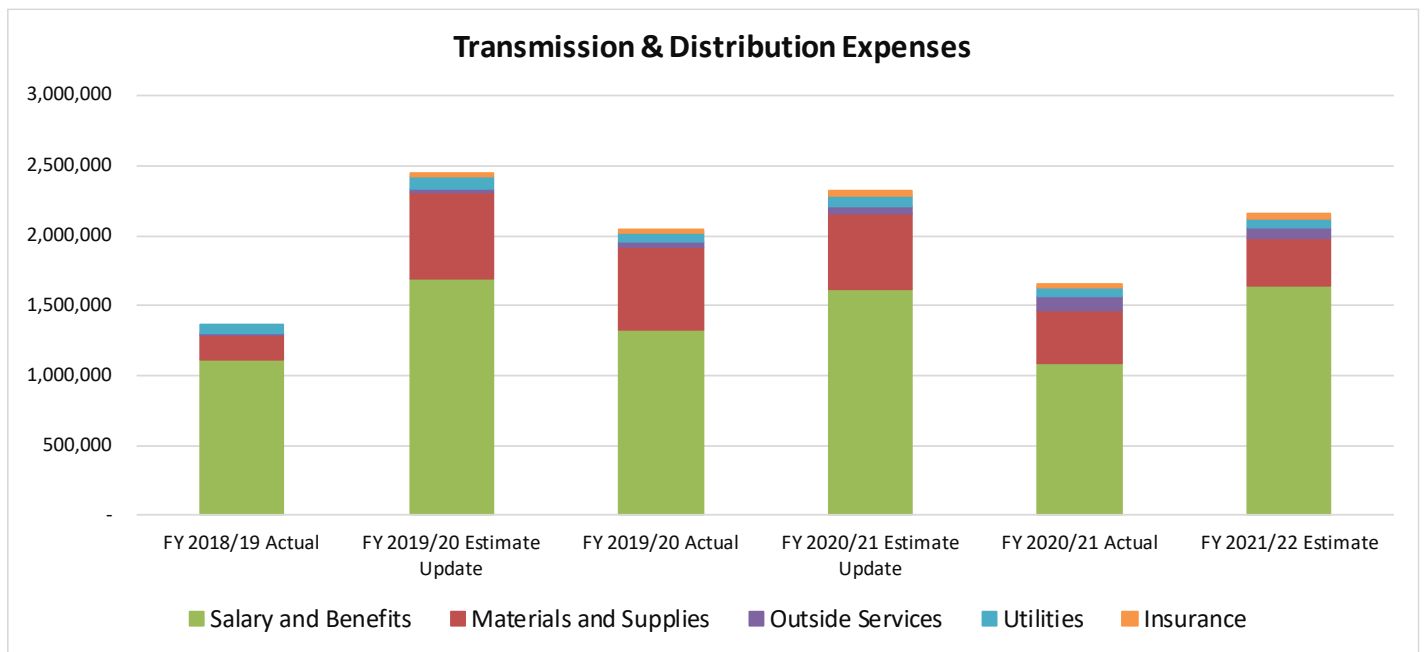
**Major Goals FY 2021/22**

- 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
  - Brill Road
  - Russell Drive
  - Erin Way
  - Mountain Meadow
  - Luther Drive
  - Hayes Lane
- Permanently abandon damaged sections of mains including private pipelines.
- Repair leaks found by the completed 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 2021/22 Budget  
Operating Expenditure Detail

**Transmission & Distribution**

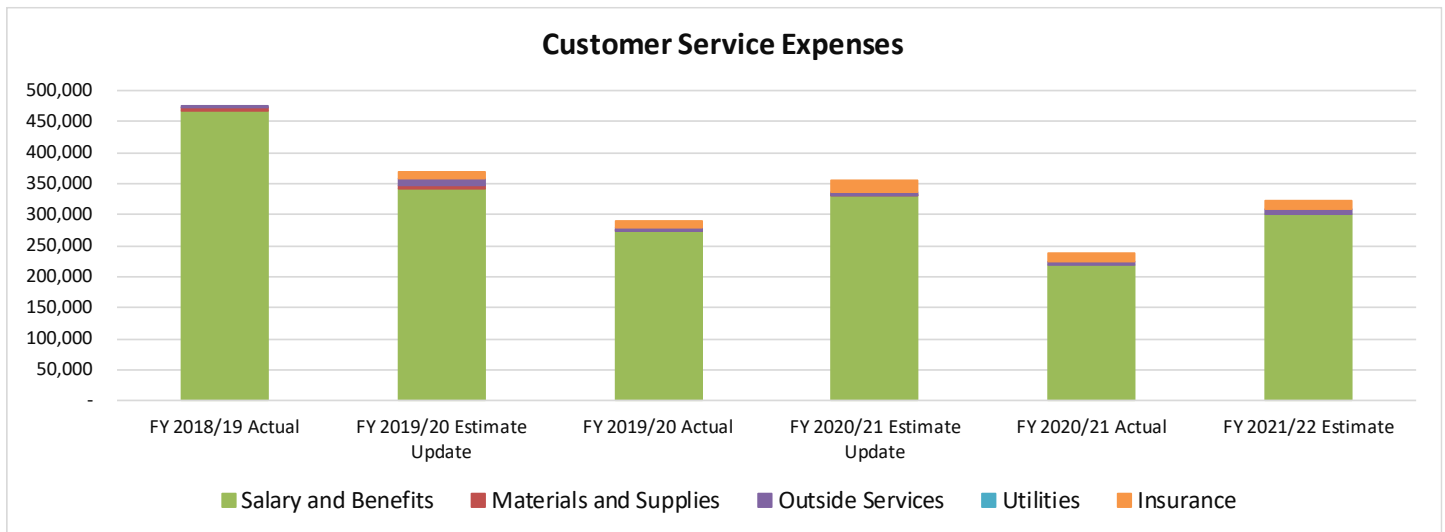
	FY 2018/19 Actual	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate Update	FY 2020/21 Actual	FY 2021/22 Estimate
<b><u>Transmission &amp; Distribution</u></b>						
Salary and Benefits	1,117,209	1,689,933	1,324,018	1,615,118	1,081,815	1,645,784
Materials and Supplies	168,200	614,500	595,674	541,500	386,148	330,625
Outside Services	18,567	34,900	35,038	51,750	97,832	79,500
Utilities	64,467	80,600	60,227	71,200	61,272	70,000
Insurance	-	26,778	26,000	45,000	31,000	31,500
<b>Department Totals</b>	<b>1,368,444</b>	<b>2,446,712</b>	<b>2,040,957</b>	<b>2,324,568</b>	<b>1,658,068</b>	<b>2,157,409</b>



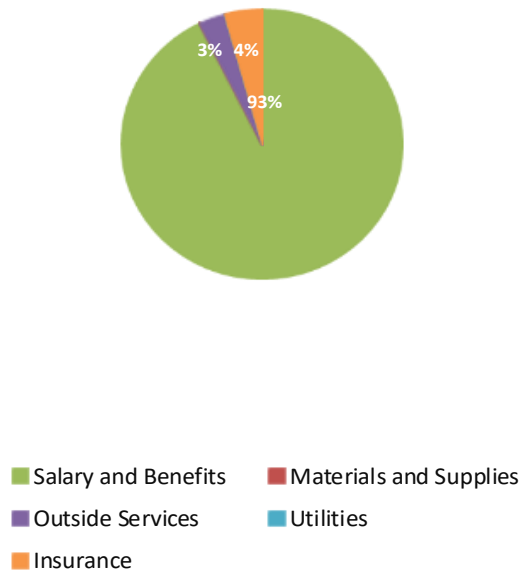
Paradise Irrigation District  
FY 2021/22 Budget  
Operating Expenditure Detail

**Customer Service**

	FY 2018/19 Actual	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate Update	FY 2020/21 Actual	FY 2021/22 Estimate
<b>Customer Service</b>						
Salary and Benefits	467,799	341,606	272,357	331,826	218,610	300,295
Materials and Supplies	5,132	7,000	1,264	500	-	-
Outside Services	3,121	10,000	5,943	5,000	5,937	10,000
Utilities	-	-	-	-	-	-
Insurance	-	11,936	11,500	18,750	12,900	13,500
<b>Department Totals</b>	<b>476,051</b>	<b>370,542</b>	<b>291,064</b>	<b>356,076</b>	<b>237,448</b>	<b>323,795</b>



**2021/22 BUDGETED EXPENSE**





Paradise Irrigation District  
FY 2021/22 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 2020/21**

- 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.
- Re-hired and trained key customer service, administrative staff, and management staff.
- Received insurance funding totaling ~\$5.06 million for damaged meters from the 2018 Camp Fire.
- Received 2.39 million in FEMA reimbursements.
- Received 7.3 million for our second year of State Backfill Funding.
- Coordinated with FEMA Public Assistance Consultants to submit FEMA, CalOES, and ASADRA 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.
- Installed front desk window barrier to allow Paradise Irrigation District to maintain an open office with COVID compliance.
- Upgraded sound equipment in the Board room to allow for better streamed Board Meetings due to COVID.
- Worked with Water Works Engineers to complete the Urban Water Management Plan.
- Secured a contract with DropCountr to implement leak detection and water usage once meters are in place.

**Major Goals FY 2021/22**

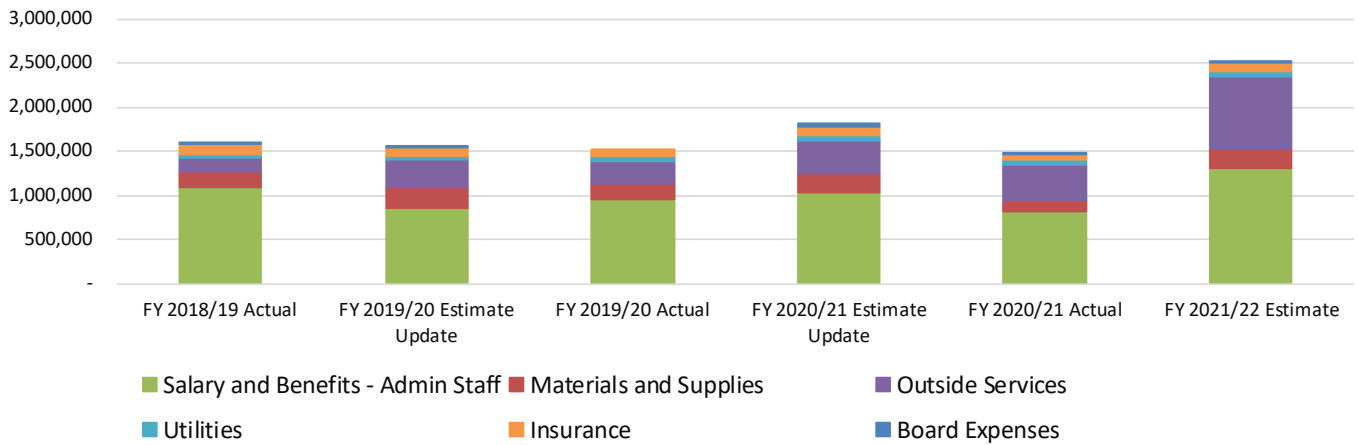
- Develop a formal training program.
- Develop employee incentive program.
- Update our Emergency Response Plan.
- Implement DropCountr with staff and customers.
- Succession planning
- Develop a comprehensive Customer Service Plan
- Hire a complete management staff.
- Obtain District of Distinction Accreditation
- Continued support of increased and improved customer communications.
- Coordinate with the State of California Department of Finance to receive a third year of backfill funding for FY2021/22.
- Secure FEMA/CalOES/ASADRA funding for currently pending recovery projects.
- Close out any remaining insurance claims

Paradise Irrigation District  
FY 2021/22 Budget  
Operating Expenditure Detail

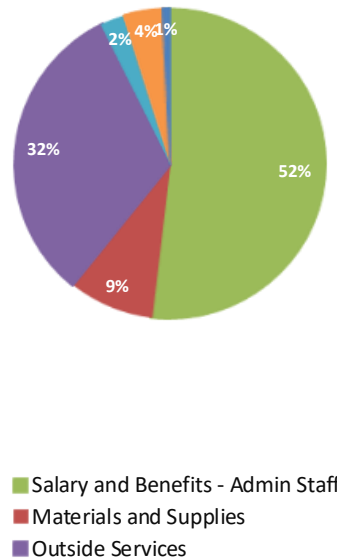
**Administration**

	FY 2018/19 Actual	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate Update	FY 2020/21 Actual	FY 2021/22 Estimate
<b>Administration</b>						
Salary and Benefits - Admin Staff	1,095,804	859,948	951,621	1,037,866	812,504	1,307,527
Materials and Supplies	168,585	228,000	182,912	220,300	129,835	224,800
Outside Services	158,974	314,550	249,141	358,250	397,087	808,700
Utilities	49,935	47,039	57,580	56,000	58,668	60,500
Insurance	107,607	86,890	81,155	102,500	66,567	102,500
Board Expenses	21,691	17,400	-	37,000	13,122	17,000
<b>Department Totals</b>	<b>1,602,596</b>	<b>1,553,826</b>	<b>1,522,408</b>	<b>1,811,916</b>	<b>1,477,782</b>	<b>2,521,027</b>

**Administrative Expenses**



**2021/22 BUDGETED EXPENSES**



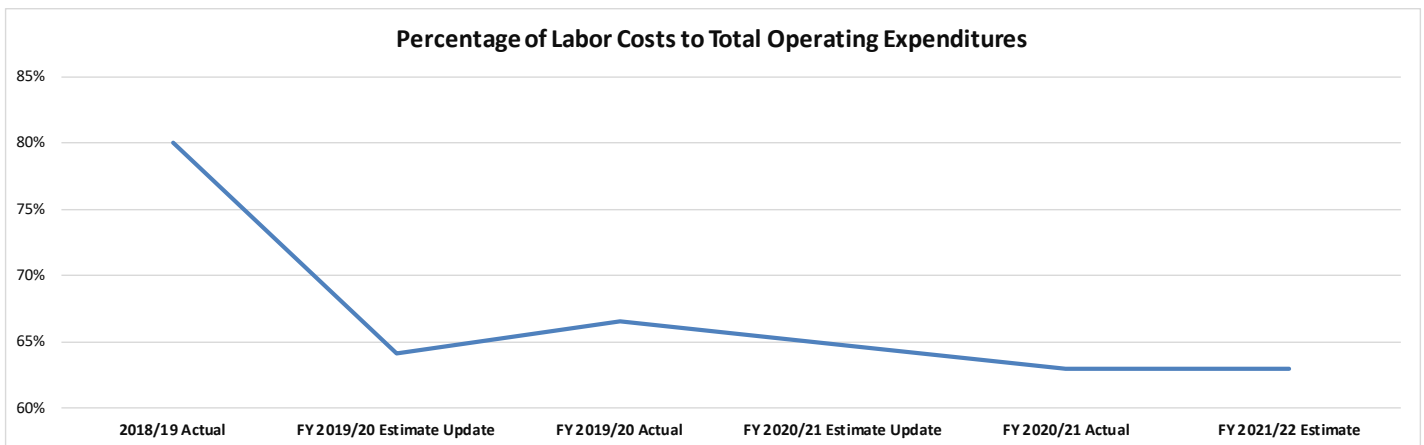
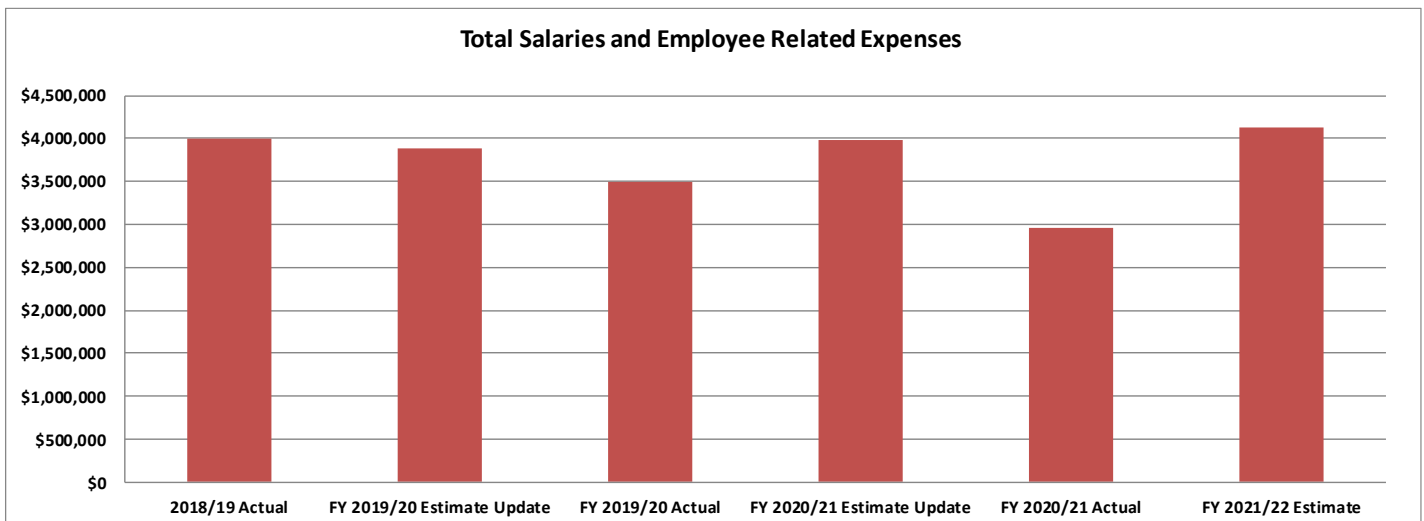
Paradise Irrigation District  
FY 2021/22 Budget  
Labor Analysis Overview

## 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 63% of the total 2021/22 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 53% of salaries.

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



Paradise Irrigation District  
FY 2021/22 Budget  
Budgeted Labor

**Budgeted Salaries and Benefits FY 2020/21**

	Salaries	Overtime	Retirement	Health Benefits	FICA, W/C, & LTD	TOTAL SALARIES AND BENEFITS
<b>CONTRACT</b>						
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
Assistant District Manager-VACANT						
<b>MANAGEMENT</b>						
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
Administrative Assistant - VACANT	-	-	-	-	-	-
<b>UNION</b>						
Recovery Project Coordinator - VACANT	-	-	-	-	-	-
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
Customer Service Representative- VACANT	-	-	-	-	-	-
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 Crew Leader- VACANT	-	-	-	-	-	-
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
Facilities Maintenance Technician- VACANT	-	-	-	-	-	-
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
<b>DIRECTORS</b>						
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	-	-	-	-	-	-
<b>TOTAL</b>	<b>2,393,479</b>	<b>124,967</b>	<b>294,593</b>	<b>808,361</b>	<b>353,590</b>	<b>3,974,990</b>

Paradise Irrigation District  
FY 2021/22 Budget  
Budgeted Labor

**Budgeted Salaries and Benefits FY 2021/22**

	Salaries	Overtime	Retirement	Health Benefits	FICA, W/C, & LTD	TOTAL SALARIES AND BENEFITS
<b>CONTRACT</b>						
General Manager	163,610	-	25,360	-	22,971	211,941
Finance and Accounting Manager	65,000	-	7,800	21,986	9,126	103,912
Assistant District Manager	101,506	-	12,181	11,198	14,252	139,137
<b>MANAGEMENT</b>						
Treatment Plant Superintendent	118,706	1,406	14,413	29,348	16,864	180,738
Superintendent	96,565	10,000	12,788	29,348	14,962	163,662
Engineering Drafter - VACANT	-	-	-	-	-	-
Asst Engineer - VACANT (To Be Filled)	90,000	-	10,800	29,348	12,636	142,784
Treatment Plant Operations Supervisor - VACANT	-	-	-	-	-	-
Asst Superintendent	74,586	-	8,950	29,348	10,472	123,357
District Secretary	86,276	-	10,353	11,198	12,113	119,939
Office Manager - VACANT (To Be Filled)	55,000	-	6,600	29,348	7,722	98,670
IT Manager - VACANT	-	-	-	-	-	-
Administrative Assistant - VACANT (To Be Filled)	50,750	-	6,090	29,348	7,125	93,314
<b>UNION</b>						
Recovery Project Coordinator	49,254	-	5,911	29,348	6,915	91,428
Sr. Customer Service Representative	39,542	-	4,745	11,198	5,552	61,037
Customer Service Representative	31,747	-	3,810	15,576	4,457	55,591
Customer Service Representative	31,747	-	3,810	15,576	4,457	55,591
Accounting Technician-VACANT (To Be Filled)	43,021	-	5,163	29,348	6,040	83,572
Utility Billing Technician	58,883	-	7,066	21,986	8,267	96,202
Distribution System Operator	72,152	-	8,658	15,576	10,130	106,517
Lake Patrol - VACANT	-	-	-	-	-	-
Mechanic	49,753	-	5,970	-	6,985	62,709
Meter Serviceperson	44,506	-	5,341	11,198	6,249	67,293
Meter Serviceperson	46,240	-	5,549	21,986	6,492	80,267
Meter Supervisor	71,688	-	8,603	11,198	10,065	101,553
Utility Crew Leader	49,578	3,522	6,372	29,348	7,455	96,276
Utility Crew Leader	53,640	3,811	6,894	11,198	8,066	83,609
Utility Crew Leader	61,215	4,349	7,868	11,198	9,205	93,835
Utility Worker 1	40,202	2,856	5,167	-	6,045	54,271
Utility Worker 1	40,202	2,856	5,167	-	6,045	54,271
Utility Worker 1	41,849	2,973	5,379	-	6,293	56,494
Utility Worker 1	40,202	2,856	5,167	11,198	6,045	65,469
Utility Worker 1	40,202	2,856	5,167	29,348	6,045	83,620
Utility Worker 1	40,202	2,856	5,167	11,198	6,045	65,469
Utility Worker 2	43,671	3,103	5,613	15,576	6,567	74,531
Utility Worker 2	43,671	3,103	5,613	29,348	6,567	88,303
Utility Worker 2	40,366	2,868	5,188	29,348	6,070	83,841
Warehouse Person	65,819	-	7,898	29,348	9,241	112,306
Facilities Maintenance Technician- VACANT (To Be Filled)	54,386	-	6,526	29,348	7,636	97,897
Water Quality Tech	72,541	-	8,705	21,986	10,185	113,416
Water Treatment Plant Operator 2	52,457	-	6,295	29,348	7,365	95,465
Water Treatment Plant Operator 3	82,836	16,500	11,920	11,198	13,947	136,401
Water Treatment Plant Operator 4	82,836	16,500	11,920	21,986	13,947	147,189
						-
Water Treatment Plant Operator 5	91,024	16,500	12,903	21,986	15,096	157,510
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
						-
<b>DIRECTORS</b>						
Director - Division 1	2,400	-	-	59	337	2,796
Director - Division 2	2,400	-	-	59	337	2,796
Director - Division 3	-	-	-	-	-	-
Director - Division 4	-	-	-	-	-	-
Director - Division 5	-	-	-	-	-	-
						-
<b>TOTAL</b>	<b>2,587,931</b>	<b>98,917</b>	<b>314,889</b>	<b>746,544</b>	<b>377,234</b>	<b>4,125,514</b>

Paradise Irrigation District  
FY 2021/22 Budget  
Personnel Cost Trend

	2018/19 Actual	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate Update	FY 2020/21 Actual	FY 2021/22 Estimate
<b>Source of Supply</b>						
Salary	2,862	-	-	-	-	-
Overtime	-	-	-	-	-	-
Employee Related Expense	707	-	-	-	-	-
<b>Total Source and Supply</b>	<b>3,568</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Security &amp; Recreation</b>						
Salary	82,887	35,000	31,671	-	-	-
Overtime	5,150	-	-	-	-	-
Employee Related Expense	55,446	10,000	9,106	-	-	-
<b>Total Security &amp; Recreation</b>	<b>143,483</b>	<b>45,000</b>	<b>40,777</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water Treatment</b>						
Salary	639,147	584,051	565,472	544,316	515,306	518,517
Overtime	74,815	66,000	56,295	67,275	46,952	50,906
Employee Related Expense	292,795	291,898	291,224	321,950	275,202	302,486
<b>Total Water Treatment</b>	<b>1,006,757</b>	<b>941,949</b>	<b>912,991</b>	<b>933,541</b>	<b>837,461</b>	<b>871,908</b>
<b>Transmission &amp; Distribution</b>						
Salary	698,999	878,837	800,961	966,308	665,984	1,035,843
Overtime	57,802	87,062	87,558	57,693	24,759	48,012
Employee Related Expense	360,407	724,035	435,499	591,118	391,073	561,929
<b>Total Transmission and Distribution</b>	<b>1,117,209</b>	<b>1,689,933</b>	<b>1,324,018</b>	<b>1,615,118</b>	<b>1,081,815</b>	<b>1,645,784</b>
<b>Customer Service</b>						
Salary	289,132	205,805	164,026	200,855	140,620	193,119
Overtime	7,248	-	6,348	-	2,290	-
Employee Related Expense	171,419	135,802	101,983	130,971	75,700	107,176
<b>Total Customer Service</b>	<b>467,799</b>	<b>341,606</b>	<b>272,357</b>	<b>331,826</b>	<b>218,610</b>	<b>300,295</b>
<b>Administration</b>						
Salary	782,040	547,267	696,456	682,001	641,827	840,452
Overtime	31,335	-	4,311	-	9,512	-
Employee Related Expense	282,429	312,681	250,854	412,504	175,809	467,076
<b>Total Administration</b>	<b>1,095,804</b>	<b>859,948</b>	<b>951,621</b>	<b>1,094,504</b>	<b>827,148</b>	<b>1,307,527</b>
<b>Pipeline</b>						
Salary	91,460	-	-	-	-	-
Overtime	63	-	-	-	-	-
Employee Related Expense	66,089	-	-	-	-	-
<b>Total Pipeline</b>	<b>157,612</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals</b>						
Salary	2,586,526	2,250,959	2,258,585	2,393,479	1,963,738	2,587,931
Overtime	176,413	153,062	154,513	124,967	83,513	98,917
Employee Related Expense	1,229,293	1,474,416	1,088,666	1,456,544	917,784	1,438,666
<b>Total Personnel Cost</b>	<b>3,992,231</b>	<b>3,878,437</b>	<b>3,501,763</b>	<b>3,974,990</b>	<b>2,965,034</b>	<b>4,125,514</b>
Employee Related Expense as % of Salaries	44.49%	61.33%	45.11%	57.84%	44.83%	53.54%

Paradise Irrigation District  
FY 2021/22 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 2018/19 Actual	FY 2019/20 Estimate Update	FY 2019/20 Actual	2020/21 Estimate Update	2020/21 Actual	FY 2021/22 Estimate
<b>Insurance</b>						
Medical	575,445	802,720	418,680	755,825	267,074	697,995
Dental	26,763	40,305	21,400	37,163	20,633	34,483
Vision	6,538	8,488	5,628	9,926	5,244	8,908
Long-Term Disability	10,585	8,650	768	9,822	8,098	10,479
Life	5,896	4,933	3,659	5,446	3,748	5,158
Workers Compensation	122,662	133,083	209,429	151,107	253,057	161,211
<b>Retirement</b>	262,500	301,556	240,789	294,593	198,293	314,889
<b>FICA/Medicare Tax</b>	218,904	174,681	188,313	192,661	161,636	205,544
<b>Total</b>	1,229,293	1,474,416	1,088,666	1,456,544	917,784	1,438,666
<b>Distribution by Department</b>						
Source of Supply	707	-	242	-	-	-
Security & Recreation	55,446	10,000	9,106	-	-	-
Water Treatment	292,795	291,898	290,983	321,950	275,202	302,486
Transmission & Distribution	360,407	724,035	435,499	591,118	391,073	561,929
Customer Service	171,419	135,802	101,983	130,971	75,700	107,176
Administration	282,429	312,681	250,854	412,504	175,809	467,076
Capital	66,089	-	-	-	-	-
<b>Total</b>	1,229,293	1,474,416	1,088,666	1,456,544	917,784	1,438,666

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

Paradise Irrigation District  
FY 2021/22 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, 2019/20 and 2020/21 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 years 2019/20 and 2020/21 in an effort to return customers to potable service and plans to continue to update and follow this recovery plan throughout fiscal year 2021/22 and into the future. Recovery related expenditures during fiscal year 2020/21 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 2021/22 are expected to consist of a greater number of various projects. The estimate for fiscal year 2021/22 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, FY 2020/21 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 2021/22.

	FY 2018/19 Actual	FY 2019/20 Estimate Update	FY 2019/20 Actual	FY 2020/21 Estimate	FY 2020/21 Estimate Update	FY 2020/21 Actual	FY 2021/22 Estimate
<b><u>Materials and Supplies</u></b>							
Supplies and Services	714,209	2,500,000	2,222,142	8,531,148	7,990,272	3,497,004	25,872,688
<b><u>Outside Services</u></b>							
Professional Services/Engineering	1,309,242	3,450,000	3,790,370	1,500,000	2,480,000	2,010,797	2,542,984
Water Sampling	147,345	500,000	401,542	500,000	150,000	96,455	100,000
<b>Totals</b>	<b>2,170,796</b>	<b>6,450,000</b>	<b>6,414,054</b>	<b>10,531,148</b>	<b>10,620,272</b>	<b>5,604,256</b>	<b>28,515,671</b>



Paradise Irrigation District  
FY 2021/22 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	6,620,638.00	3,606,120.42	3,014,517.58
APTIM	Public Assistance Services	874,596.00	602,680.51	271,915.49
Sutton Enterprises	Service Lateral Replacement	4,532,452.50	4,434,418.90	98,033.60
Zenner	Meter Replacement Equipment	1,184,725.15	-	1,184,725.15
RCI	Meter Installation and Service Lateral Phase 2	15,776,725.00	-	15,776,725.00
<b>TOTAL OUTSTANDING OBLIGATIONS</b>				<b><u>20,345,916.82</u></b>

Paradise Irrigation District  
FY 2021/22 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 2021/22, District's Capital Projects and Equipment expenditures are estimated to be \$27.6 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.

Paradise Irrigation District  
FY 2021/22 Budget  
Capital Projects Summary

Major Capital Project List	Project Cost Estimate Details	Cost Estimate Summary
<b>Service Lateral Replacement (94496)</b>		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	
<b>Backflow Preventers</b>		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	
<b>Interim Backflow Customer Credits</b>		1,006,326
<b>Water Meters, Housing Boxes, and AMI System - Replacement Cost (94494)</b>		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	
<b>Water Meters, Housing Boxes, and AMI System - Hazard Mitigation (94494)</b>		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	
<b>Main Line Replacement (79,466 LF Based on VOC Sampling to Date) (130152)</b>		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>B Reservoir - Temporary Facilities (76334)</b>		3,356,361
<b>B Reservoir - Dual 1.5M GAL Steel Tank (76334)</b>		9,330,000
<b>Contaminant Testing - 2020/21</b>		100,000
<b>Water Works Recovery Project Support</b>		3,101,976
<b>APTIM Public Assistance Consulting Support</b>		306,050
<b>PGE Locating Services</b>		300,000
<b>PIPELINE REPLACEMENT</b>		725,000
Feather River Place	340,000	
Hayes Lane	75,000	
Piney Ridge	200,000	
Erin Way	50,000	
Mountain Meadow	60,000	
<b>Subtotal</b>		103,998,952

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
522,620	538,299	553,978	569,656	585,335	601,013	553,368
1,006,326						
2,539,475	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
4,517,333	3,988,160	4,104,320	4,220,480	4,336,640	4,452,800	3,923,627
2,517,271	839,090					
6,997,500	2,332,500					
100,000						
2,067,984	1,033,992					
175,000	131,050					
300,000						
725,000						
27,771,471	15,661,693	11,637,331	11,949,601	12,261,871	12,514,142	12,202,844

Funding Sources
FEMA/CalOES Improved Project, PID Local Share
FEMA/CalOES Improved Project, PID Local Share
FEMA, CalOES, PG&E, PID Local Share
Insurance, FEMA/CalOES Improved Project, PID Local Share
FEMA/CalOES Improved Project, PID Local Share
FEMA, CalOES, PG&E, PID Local Share
Insurance, FEMA, CalOES, PG&E, PID Local Share
PID
FEMA, CalOES, PG&E, PID Local Share
FEMA Management Costs
PG&E
PID

Note: Major Capital Projects List continued on the next page.

## Paradise Irrigation District FY 2021/22 Budget Capital Projects Summary

Major Capital Project List	Cost Estimate Summary
A-Zone Feed - Pump Station and Pipeline at Treatment Plant	4,580,000
Wash Water Equalization Tank Replacement & Second Tank Addition	3,000,000
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
Gabion Wall	200,000
Community Power Resiliency Allocation	269,200
EQ Tank Preliminary Design Report	75,000
Lake Level Monitor- Paradise Lake	50,000
Ball Valve Replacement-Paradise Lake	250,000
Clarifier Media	50,000
All Terrain Telehandler	50,000
<b>Total Major Capital Projects</b>	<b>115,498,952</b>

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
150,000							
200,000							
269,200							
75,000							
50,000							
	28,515,671	15,661,693	11,637,331	11,949,601	12,261,871	12,514,142	12,202,844

[illegible]

Paradise Irrigation District  
FY 2021/22 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: Funding Source: FEMA/ CalOES Improved Project Funding (PID Local Share mostly covered by ASADRA/DWSRF)
  - 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 Improved Project Funding**
  - Estimated Cost: \$4,434,418.90
  - Funding Source: Funding Source: FEMA/CalOES Standard Public Assistance, (PID Local Share mostly covered by ASADRA/DWSRF)
  - Project Description: This project is designed to replace approximately 492 service laterals expected to be completed outside of the Improved Project Funding. These service laterals were completed by Sutton Enterprises through the construction contract with PID. The cost of the project reflects the total paid invoices to Sutton Enterprises as of the beginning of FY 2021/22. The full extent of these costs are expected to be incurred during FY2021/22. There is one invoice remaining.
- **Backflow Preventers**
  - Estimated Cost Long-Term: \$3,924,269
  - Estimated Cost FY2021/22: \$522,620
  - Funding Source: Funding Source: 2 FEMA/ CalOES Improved Project Funding, 1 Standard Project Funding (PID Local Share mostly covered by ASADRA/DWSRF)
  - 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 FY2021/22 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 Improved 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 2021/22 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: Funding Source: Insurance, FEMA/ CalOES Improved Project Funding (PID Local Share mostly covered by ASADRA/DWSRF)
- 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 FY2021/22, the project is planned to begin in summer 2021. The goal is to install meters for all potable services by the end of Fall 2022, 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: Funding Source: FEMA/CalOES Standard Project Funding (PID Local Share mostly covered by ASADRA/DWSRF)
- 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 79,736 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 FY2021/22 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: Funding Source: FEMA Improved project funding plus FEMA 404 mitigation funding and/or ASADRA/DWSRF Funding
- 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

Paradise Irrigation District  
FY 2021/22 Budget  
Major Capital Project Descriptions

actively working to secure funding for this project. It 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.

- **Current Year Contaminant Testing**

- Estimated Cost: \$100,000
- Funding Source: PID
- 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 it's 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: \$3,101,976
- 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. The projected amount to be incurred in FY2021/22 is \$2,067,984.

- **APTIM Public Assistance and Disaster Recovery Management Consulting Support**

- Estimated Cost: \$271,915.49
- Funding Source: Funding Source: FEMA Category Z Management Costs (6.25% local share), HMGP management costs (25% local share), non-reimbursable PM costs.
- 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 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. To date PID has received \$59,627 in reimbursements.

- **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 2021/22 Budget  
Minor Capital Projects and Equipment Purchase Summary

Minor Capital Project List		Cost Estimate Summary	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Funding Sources
<b>Equipment Replacement</b>										Insurance (\$413,500 Total Received) Proceeds from Sale of Surplus Vehicles Proceeds from Sale of Surplus Vehicles Proceeds from Sale of Surplus Vehicles PID PID PID PID PID PID PID PID PID PID FEMA, CalOES, PG&E, PID Local Share FEMA, CalOES, PG&E, PID Local Share FEMA, CalOES, PG&E, PID Local Share FEMA, CalOES, PG&E, PID Local Share PID PID
- Mini Excavator		82,319	82,319							
F450 Dump Truck (C Class)		65,521	65,521							
F750 Dump Truck (A Class) Replace Unit #36		98,246	98,426							
F150 - Replace Unit #47		32,253	32,253							
Oil Pot		12,000	12,000							
Asphalt Zipper		34,000	34,000							
Water Truck		80,000		80,000						
Chipper		35,000								
Upgrade Server Software (Priority 1)		10,000	10,000							
Automated Offsite Data Backup (Priority 2)		5,000	5,000							
Office Printer/Copier/Fax Machine Replacement		8,574	8,574							
Dump Trailer		15,000	15,000							
Tapping Machines (2)		8,000	8,000							
Debris Removal (84011)		10,210	10,210							
Road Damage Repair (104401)		773,771		773,771						
Henson Road Culvert Replacement (94415)		134,173	134,173							
Fencing (94422)		100,000	100,000							
Airless Sprayer		3,000	3,000							
Paint Piping/Raw Water Tank-Supplies Only		20,000								
<b>Total Minor Capital Projects List</b>		<b>1,527,066</b>	<b>618,475</b>	<b>853,771</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	



Paradise Irrigation District  
FY 2021/22 Budget  
Debt Service

The Debt Service Budget for the District in FY 2021/22 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.

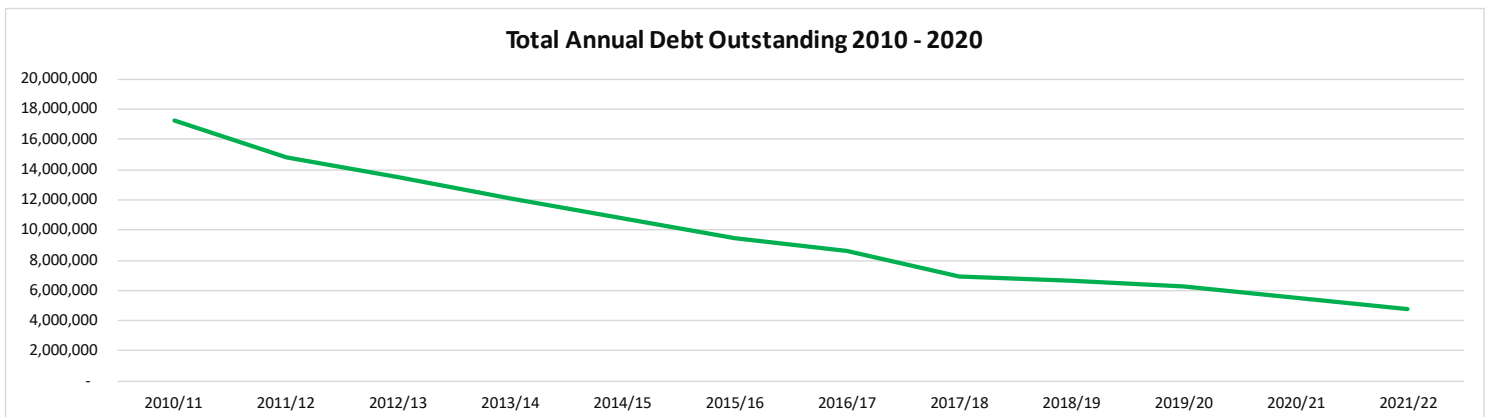
Loan Name	FY 2017/18 Actual Total Payments	FY 2018/19 Actual Total Payments	FY 2019/20 Estimated Total Payments	FY 2019/20 Actual Total Payments	FY 2020/21 Estimated Total Payments Update	FY 2020/21 Actual Total Payments	FY 2021/22 Estimated Total Payments
2009 COP's	538,047	-	-	-	-	-	-
IBANK	130,240	130,202	-	-	-	-	-
2016 Private Placement (Refi)	244,874	148,325	246,002	246,002	340,587	340,587	244,515
2017 Private Placement (Refi)	75,192	330,580	595,721	595,721	595,587	595,587	852,186
New Debt	-	-	-	-	-	-	-
Total	988,353	609,108	841,723	841,723	936,174	936,174	1,096,701

**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
2021/22	-	-	-	1,979,500	1,035,645	1,761,000	-	-	4,776,145



Paradise Irrigation District  
FY 2021/22 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 2021/22 Payment		\$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 2021/22 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: \$1,862,000  
FY 2021/22 Payment \$246,604.10

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
8/12/2020	1,961,000	-	96,000	96,000.00
11/1/2020	1,865,000	23,218	99,000	122,218.29
5/1/2021	1,766,000	21,369	101,000	122,368.60
11/1/2021	1,665,000	20,147	102,000	122,146.50
5/1/2022	1,563,000	18,912	103,000	121,912.30
11/1/2022	1,460,000	17,666	104,000	121,666.00
5/1/2023	1,356,000	16,408	106,000	122,407.60
11/1/2023	1,250,000	15,125	107,000	122,125.00
5/1/2024	1,143,000	13,830	108,000	121,830.30
11/1/2024	1,035,000	12,524	109,000	121,523.50
5/1/2025	926,000	11,205	111,000	122,204.60
11/1/2025	815,000	9,862	112,000	121,861.50
5/1/2026	703,000	8,506	114,000	122,506.30
11/1/2026	589,000	7,127	115,000	122,126.90
5/1/2027	474,000	5,735	116,000	121,735.40
11/1/2027	358,000	4,332	118,000	122,331.80
5/1/2028	240,000	2,904	119,000	121,904.00
11/1/2028	121,000	1,464	121,000	122,464.10

Paradise Irrigation District  
FY 2021/22 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: \$1,979,500  
FY 2021/22 Payment \$852,186.20

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