

Paradise Irrigation District 2010/11 Financial Plan

2010-2011

Budget



Magalia By-Pass Diversion Dam

Approved by the PID Board of Directors 06/29/2010

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PARADISE IRRIGATION DISTRICT

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June 29, 2010

Paradise Irrigation District
Board of Directors

We are pleased to present the Paradise Irrigation District's 2010/11 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.

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. Private Water Companies are regulated by the Public Utility Commission and receive rate approvals for operational and capital expenditures from this state operated entity.

Total expenditures for FY 2010/11 are budgeted at \$12.79 million and are comprised of operating expenditures of \$4.06 million, pipeline expenditures of \$0.64 million, capital improvement expenditures of \$5.75 million, and debt service principal and interest payments of \$2.21 million. These expenditures will be funded from total revenue of \$7.17 million. The total revenue is made up of \$5.84 million in water sales, \$132,000 in grant revenue, \$240,000 in 1% property tax revenues, \$190,000 in agency set tax revenues, \$75,000 in facilities fees, and \$200,000 in investment income. The balance of expenditures is paid through planned borrowed funds and capital reserves.

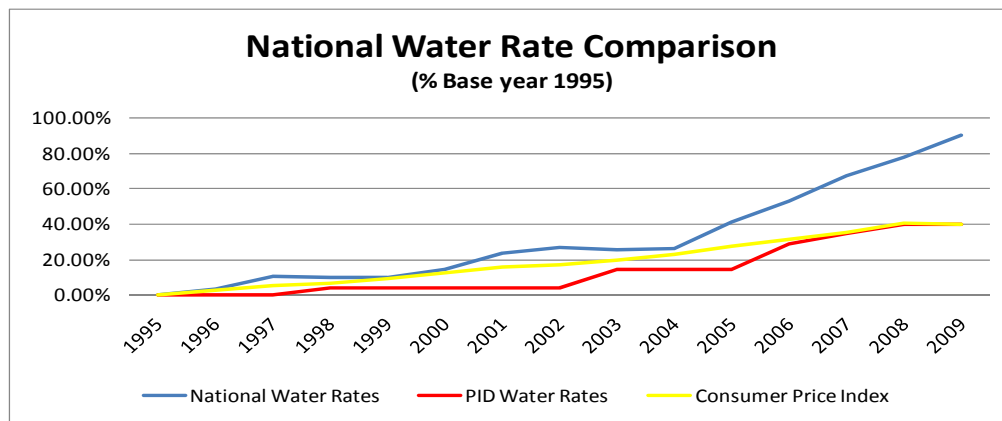
Capital Improvement Program

In FY 2010/11 the District is slowing its ambitious capital improvement program, with a program of \$1.27 million excluding the Corporation Yard and the Meter Replacement Project. The District secured financing in prior years to fund the Corporation Yard and the Meter Replacement Project. The remaining proceeds identified to fund the new corporation yard are \$1.93 million which is the same as the construction budget. The remaining proceeds identified to fund the meter replacement project are \$2.54 million which is the same as the construction budget. The total capital improvement program is \$5.75 million. The District anticipates receiving grant revenue of \$132,000 to support the capital improvement program. The FY 2010/11 budget includes significant funds for the Renewal of the Water Rights application, the exploration of additional water supplies, alternative Prop 50 pipeline project and the installation of hydro power in the distribution system. The remaining portion of the Capital Improvement Program consists of Minor Capital Projects, New Capital Equipment, and Repair and Replacement.

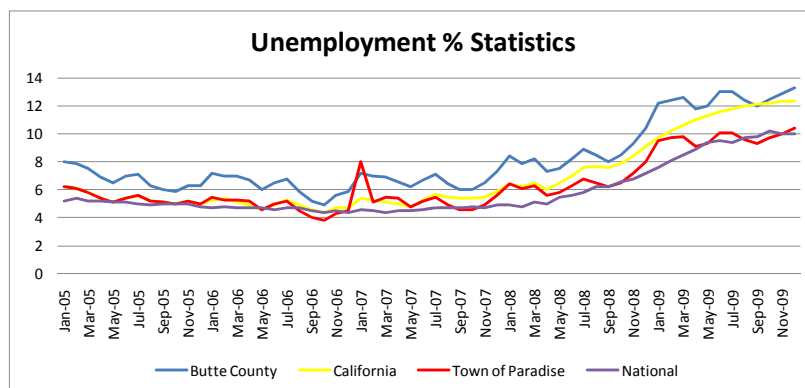
Challenges – Water Rates in Current Market

The State's financial crisis and the national bank failures have slowed economic growth in both the nation and California in 2009. Consumer confidence has declined to 52 (100 is considered a "neutral" score) which indicates that consumers still have not returned to the market. Home prices have leveled out in the first quarter of 2010. This is after the largest fall on record. These decreases have effected many factors of the national economy, including job loss, and bankruptcy.

Real U.S Gross Domestic Product (GDP) increased 3.0 percent in 2009 as compared to 1.7 percent in 2008. This is a good indicator that the economy is turning around. The major contributors to the increase in real GDP in 2009 were exports, personal consumption expenditures (PCE) for services, federal government spending, nonresidential structures, and state and local government spending. These were partly offset by negative contributions from residential fixed investment, PCE for goods, private inventory investment, and equipment and software. Imports, which are a subtraction in the calculation of GDP, decreased.



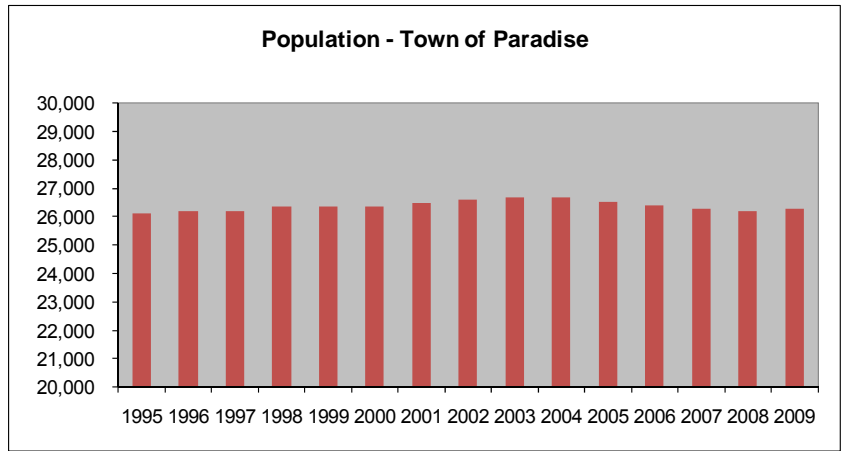
The Town of Paradise has been affected by the national economic condition. Forecloses continue to rise in the past year, along with personal bankruptcy cases. Unemployment has had the most dramatic increase in the past year.



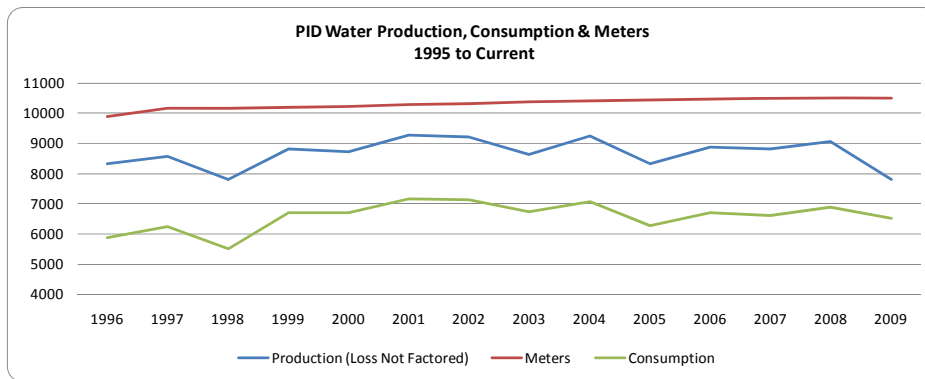
With the current economic situation the District is faced with the challenge of keeping our water rates affordable to our customers and collecting enough revenue to continue our normal course of operation. The normal course in increasing revenue for a water District is either achieved by an increase in population or customers, or a rate increase. The District has tried to make minimal rate increases over a multiyear period to make sure the Districts customers did not face a large one year rate increase in these tough times.

The Town of Paradise's population is consistently flat therefore PID must look at water rates for an increase in revenue. PID consumption history is consistently flat and only varies with changes in weather patterns.

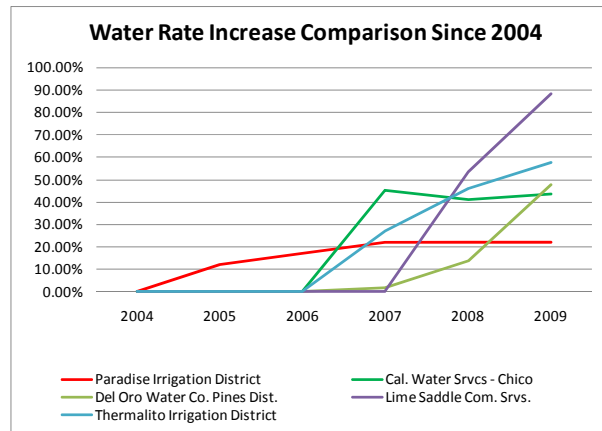
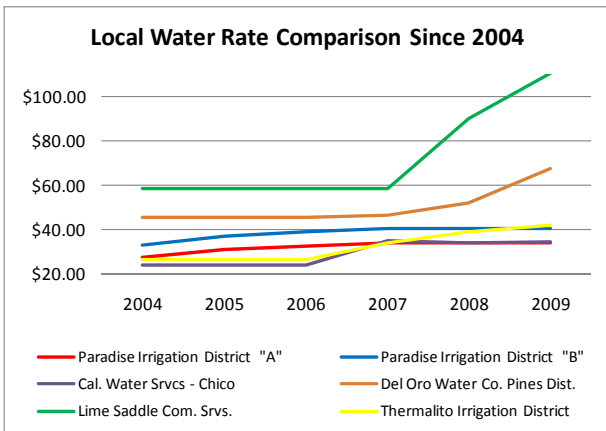
Year	Population	Annual Percentage Change
1995	26,132	0.00%
1996	26,186	0.21%
1997	26,188	0.01%
1998	26,342	0.59%
1999	26,342	0.00%
2000	26,371	0.11%
2001	26,473	0.39%
2002	26,595	0.46%
2003	26,692	0.36%
2004	26,693	0.00%
2005	26,538	-0.58%
2006	26,416	-0.46%
2007	26,292	-0.47%
2008	26,208	-0.32%
2009	26,287	0.30%



Source: California Department of Finance, Demographic Research Unit



With the impacts on our customers associated with a challenging economy, the District chose to hold rates through 2010 with no increases. District management is currently evaluating the rate structure to determine if changes to classifications could make rates more fair and equitable. An analysis of appropriate tier quantities and rates will be included as well. It is anticipated that changes to the rates will become effective in January 2011.



Challenge and Opportunity – Drought Supply

Identified last year was the need for an imported water supply. The limited options to provide this supply make this quite a challenge.

Although small from a budget impact, a potential successful agreement with Pacific Gas and Electric for drought water supply would provide a great opportunity for the District. Our goal is to continue moving forward with Long Term Water Supply Projects, but expend the greatest efforts on obtaining a drought supply for the District.

The District is also investigating a well to supplement the District's water supply.

New Potential Well Investigation

The District is working on an agreement with the Paradise Community Village to drill a test well on their property. There have been indications water would be available, and the opportunity to work with a quasi government organization makes this a feasible well site. The plan would be to drill a test well to determine the availability of water at the site before expending the amount to fully develop an operational well.

Challenge – Corporation Yard and New Administration Office

The District capitalized on the opportunities in securing the land for our corporation yard and the AAA building and property. The New Administration building will be complete early in the budget cycle. The challenge faced in this upcoming budget is to move forward with the construction of the Corporation Yard in the most cost effective and efficient manner.

Challenge – Magalia Dam

Repair or replacement of Magalia Dam is a goal of the District. The proposed budget includes funding for the extension of the District's water rights. This extension is necessary before any significant progress can be made on a project to fully use our permitted rights.

Challenge – Paradise Spillway Bladder Dam

An opportunity that is available to the District for effective a cost effective additional water supply is the construction of the three foot bladder dam in the spillway of Paradise Dam. The challenges that come with this opportunity include a satisfactory environmental analysis, a design that is acceptable to the Department of Water Resources Division of Safety of Dams, and securing permits from the resource agencies including the US Forest Service. It is recommended to place this project on hold until the water rights environmental studies are completed which will complement the studies needed for the bladder dam.

Challenge – Aging Pipeline Infrastructure

The District will face the challenge of aging pipelines for years to come. We have seen great improvement in the number of leaks and the reduction in the amount of unaccounted water. This reduction provides an opportunity to refocus the workforce to the corporation yard, improving District cash flow.

A leak detection survey is included in this budget that will be completed in late summer when soils are dryer. This will allow us to maintain the improvement we have seen in unaccounted water.

Challenge – Wildland Fires

With each pipeline replacement project the distribution system is strengthened and our ability to provide fire flows improves. We also have worked with the Paradise Fire Department to improve fire flows in wild land urban interface areas. We have also worked closely with the Butte County Fire Safe Council on shaded fuel break project completed along Dogtown Road.

Challenge – Negotiation of employee bargaining agreement in difficult economic times

The District's agreement with employee groups will expire prior to the Budget year. The challenge will be an agreement with employees that will balance the needs of our employees with the needs of our customers.

Opportunity – Automated Meter Reading

The District has entered an agreement with Chevron Energy Solutions to evaluate the potential implementation of automated meter reading of District customer accounts. Automated meter reading together with the replacement of over 7,000 meters will provide for more accurate readings for all customers. This option would also provide the opportunity for the District to move to a monthly billing schedule, easing the cash flow demands of our customers.

Other benefits the system would provide are customer leak detection and a safer working environment for our meter technicians.

Opportunity – Grant Work

The District was fortunate to receive approvals for grants the Bille Road and Skyway projects that were completed under budget leaving about \$280,000 in unexpended grant funds. The District is working with the Department of Water Resources on an agreement to use these remaining funds on the opportunity of an additional pipeline project on Wagstaff Road.

Enhanced Financial Planning and Reporting

The District's budget process continues to enhance its financial reporting. For FY 2010/11, a major goal for the District will be to continue to develop a long-range financial master plan. As part of this effort, this FY 2010/11 Budget document includes historical information on all funds, revenues and expenditures, and also includes a five-year forecast of its major funds. These efforts will be expanded during FY 2010/11 and the results will be incorporated into the FY 2011/12 Budget.

Operating Expenditures

The FY 2010/11 Budget includes operating expenditures of \$4.06 million, which represents a increase of 0.22%, or \$9,000, over the FY 2009/10 Projected Actual. The overall change to the Budget includes the following increases: \$67,000 for salaries and benefits, \$157,000 for materials and supplies, \$16,000 for insurance and \$22,000 for Utilities. The decrease includes \$124,000 for Outside Services.

The increase in salary and benefits costs is largely due to budgeting of merit increases for the Districts staff. The significant portion of the increase for materials and supplies is the District is budgeting a full pipeline season this year. The prior year pipeline production was down due to personal changes. Outside Services decreased without the expense of issuing bonds in the current budget year. Utilities and insurance are expected to have a slight increase from the prior year.

FY 2009/10 Estimated Operating Expenditures

Overall, the FY 2009/10 estimated expenditures are \$265,905 less than budgeted, or -6.16%. This is generally due to a decrease in Salaries and Benefits. Salaries and Benefits decreased due to long-term personal leaving the district during FY 2009/10. The District also did not fill entry level positions due to the economic conditions.

Source of Supply

FY 2009/10 estimated expenditures are \$29,990 less than budgeted or -49.92%. The decrease is due to shift of labor forces from Source of Supply to Security and Recreation.

Security and Recreation

FY 2009/10 estimated expenditures are \$27,754 more than budget or 24.91%. This is due to the shift of Source of Supply labor working on the playground and revitalization of the recreation area.

Water Treatment

FY 2009/10 estimated expenditures are \$125,981 less than budget or -10.60%. The variance between 2009/10 budget and 2009/10 estimated is due to the Treatment Plant Superintendent being part-time on the payroll due to health concerns.

Transmission and Distribution

FY 2009/10 estimated expenditures are \$264,239 less than budget or -18.42%. The variance between 2009/10 budget and 2009/10 estimated is due to staff that left the District and entry level positions that were not filled.

Customer Service

FY 2009/10 estimated expenditures are \$2,179 less than budget or -0.53%.

Administration

FY 2009/10 estimated expenditures are \$128,731 more than budget or 11.55%. The variance between 2009/10 budget and 2009/10 estimated is due to the cost of issuing bonds for the Meter Replacement project.

Paradise Irrigation District
 FY 2010/11 Budget
 Budget Summary

Description	2009/10 FY Estimated	2010/11 Budget	Changes from Estimated 2009/10 to 2010/11 Budget	
REVENUES:				
Water Sales	5,692,316	5,838,508	146,191	2.57%
Outside Water Sales	198,141	196,295	(1,846)	-0.93%
Other	174,149	105,107	(69,043)	-39.65%
Interest	164,035	200,000	35,965	21.93%
Taxes - 1%	230,511	240,000	9,489	4.12%
FMV Gain/Loss - Securities	78,077	-	(78,077)	-100.00%
Inc-Assessment Res (PID Share)	193,254	190,000	(3,254)	-1.68%
Grant Rev	1,038,902	132,271	(906,631)	-87.27%
\$1 Surcharge for Capital Projects	63,000	63,000	-	0.00%
Inc-Save-A-Can/Buy-A-Fish	7,946	7,500	(446)	-5.61%
Inc-Capacity Fees	18,962	75,000	56,038	295.53%
Revenue - PFD	123,952	120,000	(3,952)	-3.19%
	7,983,246	7,167,681	(815,565)	100.72%
EXPENDITURES:				
Operating	4,053,153	4,062,107	8,954	0.22%
Pipeline	730,663	643,959	(86,704)	-11.87%
Debt Service	2,034,203	2,211,842	177,639	8.73%
Save a Can	7,364	8,000	636	8.63%
PFD	52,770	120,000	67,231	127.40%
	6,878,153	7,045,908	167,755	2.44%
Increase/(Decrease) in Cash before Debt Proceeds and Capital	1,105,093	121,773	(983,320)	-88.98%
Debt Proceeds	5,572,000	-	(5,572,000)	-100.00%
Cash Available for Capital Projects	6,677,093	121,773	(6,555,320)	-98.18%
Capital Improvements Program	(3,180,101)	(5,745,002)	(2,564,901)	80.65%
Increase/(Decrease) in Cash	3,496,992	(5,623,229)	(9,120,221)	-260.80%
Beginning Cash Balance	7,143,753	10,640,745	3,496,992	48.95%
Ending Cash Balance	10,640,745	5,017,516	(5,623,229)	-52.85%

Paradise Irrigation District
FY 2010/11 Budget
District Overview

History

Paradise Irrigation District (PID) is located in the Town of Paradise, a Northern California foothill community with a population of approximately 26,000. PID was originally formed in 1916 under the laws of the Irrigation Code for the purpose of providing agricultural water to approximately 1,000 ridge residents. Today PID delivers water to approximately 10,500 municipal and residential/commercial customers. The primary source of water supply is surface water from rainfall stored in two reservoirs with a total capacity of 12,293 acre feet. The water system includes 169 miles of transmission and distribution pipelines and a 22.8 MGD state of the art treatment plant, constructed in 1994.

District Structure and Leadership

The Paradise Irrigation District is an independent special district that operates under the authority of Division 12 of the California Water Code. The District was formed by an election in 1917 and is governed by a five-member Board of Directors, elected at-large from within the District's service area. The District Manager administers the day-to-day operations of the District in accordance with policies and procedures established by the Board of Directors. The District currently employs forty-four 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>
Larry Duncan	3	President	12/3/2010
Ken Hunt	1	Vice President	12/6/2012
Sep Carola	4	Director	12/3/2010
William L. Kellogg	2	Director	12/3/2010
Rick Hall	5	Director	12/6/2012

Our Mission

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

District Services

The District provides water service to approximately ten thousand 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

Paradise Irrigation District
FY 2010/11 Budget
District Overview

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 entirely financed by revenues derived from user charges.

Budget Process

The Board of Directors annually adopts an operating and capital budget prior to the new 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 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 communicated throughout the organization through several meetings. During the process the Board of Directors provides priorities and guidelines to the District 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 begins development of the District's budget.

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

Paradise Irrigation District
FY 2010/11 Budget
Long-Term Financial Plan

STRATEGIC BUSINESS PLAN

On November 14, 2006, the Board of Directors of the Paradise Irrigation District held a Strategic Business Planning Workshop with staff. The purpose of the workshop was to discuss key District issues and a vision for the District. The Strategic Plan serves as a framework for decision making for the upcoming budget fiscal year and the future. It is a disciplined effort to produce fundamental decisions that shape what the District plans to accomplish by selecting a rational course of action. This plan identifies the District's mission statement, strategic plan key issues, and strategic plan goals that are needed for continued success in the operations and management of the District

Mission Statement

The Agency's Mission Statement is a declaration of an organization's purpose. Ideally, all activities of the Agency should be in support of the Mission Statement.

Strategic Plan Key Issues

These are the broad, primary areas of Agency management, operations and planning that need to be addressed and supported by Goals to ensure optimum progress.

Strategic Plan Goals

These are the more specific activities that expand and refine the Strategic Plan Key Issues.

The following diagram shows how these items are linked:



Mission Statement

The mission statement of Paradise Irrigation District (PID) is to produce and deliver a safe, dependable supply of quality water in an efficient, cost effective manner with service that meets or exceeds the expectation of our customers.

Status Updates for Current Budget

The District continues to update the status of the Strategic Business plan on a yearly basis. The status updates are listed in **RED**.

Paradise Irrigation District
FY 2010/11 Budget
Long-Term Financial Plan

Strategic Plan Key Issues and *Status Updates*

- *Water Supply*
 - The number one issue facing the District is water supply. The District has a sufficient water supply to meet the current needs of all customers during normal years. As shown in the 2005 Paradise Irrigation District Urban Water Management Plan, reductions to deliveries to customers will be required in a dry year and significant reductions would be required in a series of dry years. The District currently has water rights of 18,300 acre-feet for storage, but only has storage capacity of 12,300 acre-feet. Alternatives for increasing storage at Paradise Lake or Magalia Reservoir are being investigated. Because of the significant cost of these potential projects, all possibilities are being looked into prior to selecting the best alternatives. The District will also consider the balance between an acceptable level of water supply reliability and water supply project costs as it investigates water supply projects for selection.
 - *Water Rights Extension*
 - *The most important project we are facing relative to water supply is the approval for an extension of time to fully develop our water rights. The District has completed the scoping process for the EIR and will proceed with the environmental work in the fall of 2010.*
 - *Paradise Lake Bladder Dam*
 - *The District presented the project to the California Department of Water Resources Division of Safety of Dams (DSOD). It was determined that the chimney drain in the dam would have to be raised three feet before they would approve a three foot bladder dam. After additional review it was determined that restrictions will be placed on the timing of the District's ability to raise the bladder dam. The recommendation being made to the Board for this budget is that now that we know all of the constraints of the project, we wait until the EIR studies are completed for our Water Rights Extension before we proceed with engineering. This will prevent us from duplicating study efforts and costs associated with the environmental work needed for the bladder dam.*
 - *Magalia Raw Water Bypass*
 - *The District completed the Magalia Bypass in 2007 which has the ability to provide water to the treatment plant during construction of a repair or replacement of Magalia Dam.*
 - *Miocene Canal Supply*
 - *The District is now in confidential negotiations with Pacific Gas and Electric and Cal Water Service Company for the opportunity to purchase five cubic feet per second when the District is in need. The detailed water analysis is complete and discussions are set to begin in June 2010.*

Paradise Irrigation District
FY 2010/11 Budget
Long-Term Financial Plan

- New Well Site
 - *The District is working on an agreement with Paradise Community Village for access to drill a test well. If things move along as planned, the test well may be drilled in the Fall of 2010.*

- *Aging Infrastructure*
 - Although the District has been aggressive in replacing aging leaking steel pipes, we still have nearly seventy miles of pipeline to replace. In the last ten years we have made significant strides in reducing the unaccounted water from over 26% down to as low as 16%, but the losses have crept up to over 18% recently. The \$1.3 million three year grant from the Department of Water Resources was helpful in replacing about four miles or 22,000 feet of leaking pipe. We have established that we can replace pipe with District personnel at a lesser cost than contracting out and we are most effective at pipes that are 12" in diameter or smaller. We are seeking grant funds for the replacement of mainlines on Bille Road and Skyway. We will focus our efforts at 6" and 8" pipelines that are in higher-pressure areas of the District and 2" pipelines that are not anticipated to be upsized.

 - We have successfully used reserve funds to recoat all but one of the District's steel tanks and have replaced the liner and cover on the underground "B" reservoir. The remaining steel tank is being analyzed for repair or replacement at a new location.
 - *The District secured grants for major replacements of 12" and 16" pipelines on Skyway and Bille Roads. We are hoping these large projects together with our continued efforts will reverse the rising leaks and unaccounted water. Leak detection was completed in January of 2009 and the results were positive. Another leak detection survey is budgeted for August or September of 2010. These projects we believe is the reason the District's unaccounted water has dropped to a record low of nearly 12%.*

 - *The Skyway and Bille Road Projects were completed under budget and the District is working with the California Department of Water Resources to try and use the remaining funds on an additional project.*

- *District Office & District Yard Facilities*
 - The District yard facilities are very old and not very functional. The repair facilities are difficult to work in and the warehouse space for storage is minimal. The overall appearance of the District yard is poor and the layout does not promote an efficient work environment. With the construction of the new park next door, the District should improve the visual quality of its yard. We are working on a plan that will allow for the improvements to the yard over time and evaluating the potential of consolidating the District Office to that location. We hope to begin construction in the next year on a new building on the south property line that will enhance the view of the park users. The District office is forty years old, but still functional. It has a good location and a property value that could offset the cost of consolidating the facilities.

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- *The District was successful in acquiring property on Clark Road for the future location of the Corporation Yard Facilities. The District also acquired the adjacent AAA building for the Administration Office. A site plan has been designed that will provide for the sale of two Clark Road frontage lots since the AAA acquisition was successful. The new administration building upgrades are in process and we anticipate moving in August of 2010.*
- *Security and Safety*
 - It is always a high priority of the District to improve the security and safety of the District facilities and water supplies. The District is planning on the construction of a water supply bypass pipeline along Magalia Reservoir in 2007. This project would not only save energy costs for the District, but also more importantly provide an alternative water supply in the event of contamination from a chemical spill into Magalia Reservoir from the Skyway. This project would also serve as a source of supply to the District during the reconstruction or raising of Magalia Reservoir and the District would not need to rely on a contractor for delivery of water to the treatment plant.
 - *The Magalia Raw Water Bypass was completed in 2007. This District now has an alternative location to bring water to the treatment plant. We are no longer exposed to an indefinite loss of water due to a chemical spill on Magalia Dam.*
- *District Expansion*
 - The District realizes that growth in the community is a polarizing issue. It is the District's responsibility to plan for and accommodate potential growth and the Town of Paradise's responsibility to determine to what extent and where the Town may grow in the future. The benefit to the District of a growing community is the ability to spread the fixed costs of the District to more customers, reducing the size of rate increases in the future. The District will continue to look at additional water supply opportunities to accommodate future growth.
 - *The District worked toward the acquisition of Magalia and Lime Saddle districts from Del Oro Water Company. We were unable to come to terms and the District decided to conclude negotiations. The District has completed a CEQA scoping document in preparation for an EIR to address an expansion of its Place of Use and the Sphere of Influence boundaries.*
- *Cost Control*
 - As stated in our Mission Statement, the District will continue to monitor costs and look for ways to provide service to the community in the most cost effective manner possible.
 - *The District was successful in obtaining a grant from the California Air Resources Board for the purchase of a new loader, three new backhoes, and a skid steer loader. These pieces of equipment were in need of replacement and the grant provided for 75% of the cost of the equipment.*

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Long-Term Financial Plan

- *The above mentioned grants for the Bille Road and Skyway pipelines were successful and the District is working with the Department of Water Resources to use the remaining grant funds on a third project.*
- *The District was able to acquire the former AAA office for a new administration building during the downturn in real estate values. The cost with improvements will be less than the cost of constructing a new building and provides for the opportunity to resell two frontage lots on Clark Road.*
- *Public Information*
 - The District feels it is important to operate as openly with the public as possible. We will continue to work to provide information to the public in various ways so they are informed as to the actions of the District.
 - *The District redesigned our website. The District will be evaluating our options for billing to determine if additional communication can be made with our customers.*
- *Succession Planning and Staffing*
 - The District is consistently looking for the optimal level of staffing to provide quality service to our customers. The District Manager was replaced in 2004 with the expectation he will lead the District through the significant challenges the District faces. Key staff at the District are nearing retirement age and a succession planning effort will be undertaken to make for smooth transitions of the management staff.
 - *The District has succession plans in place for the management of the District. Individuals have been put in place to work with the management staff anticipated to retire in the near future.*
- *Customer Service*
 - Service to our customer is the most important role District employees take on each day. The District will continue to evaluate the most cost effective way of providing service, while maintaining a high level of service to our customers.
 - *The new administration office will improve our ability to serve our customers. We are in the process of installing new meters throughout the District that will provide our customers increased information and allow us to quickly notify them of potential leaks on their properties.*
- *Regulatory Compliance*
 - The District enjoys a high level of confidence from the regulators we work with. The District will continue to maintain a safe workplace for employees and comply with regulations necessary to provide safe drinking water without adverse effects to the environment.
 - *The District has continued to maintain positive working relationships with regulators.*

Paradise Irrigation District
FY 2010/11 Budget
Long-Term Financial Plan

- *Meter Reading*
 - District employees manually read the meters of our customers every two months. The District will evaluate potential solutions to improve the efficiency of meter reading in a cost effective manner.
 - *This District has executed a contract with Chevron Energy Services for the replacement of meters throughout the District and upgrading all meters to an Automated Meter Reading System. Automated meter reading would provide the opportunity to bill our customers monthly, reduce exposure to workers compensation issues, provide greater leak assistance to our customers, and improve our ability to monitor lost water.*
- *Infrastructure Improvement*
 - Through the Long Term Capital Projects Plan, the District will evaluate and prioritize improvements to District infrastructure.
 - *The District continues to evaluate the projects included in the Long Term Capital Projects Plan. The District will consider rehabilitation of the "A" Tank in this budget.*
- *Hydropower*
 - The District has completed studies evaluating the hydropower potential at Paradise and Magalia Reservoir. This study helped identify the Magalia Bypass Pipeline Project as a valuable project for the District. Under current regulations, no other alternative was viable. The District will be investigating the potential for a pumped storage project at Paradise Lake and Magalia Reservoir in the near future. A pumped storage project would generate electricity during peak demands by flowing water from Paradise Lake to Magalia Reservoir and then the water would be pumped back up to Paradise Lake during off peak hours.
 - *The District will evaluate hydropower projects at our water supply facilities after the conclusion of our request for an extension of time to fully develop our water rights.*
 - *The District installed a mini hydro generator to provide power to the new SCADA tower on Paradise Dam.*
 - *We are currently evaluating a hydropower project that would provide power to our new facilities on Clark Road.*
- *Recreation*
 - The District realizes the importance of providing recreational opportunities at Paradise Lake and will continue to evaluate improvements in the most cost effective manner.
 - *The District has completed upgrades to the playground and group picnic area at Paradise Lake.*

Paradise Irrigation District
FY 2010/11 Budget
Long-Term Financial Plan

- *The District has a Memorandum of Understanding with the Paradise Parks and Recreation District to allow them to develop a new park site in Magalia on District property.*
- *Water Recycling/Sewer System in Town of Paradise*
 - The District recognizes water recycling as an efficient use of water and will work with the Town of Paradise to investigate opportunities for water recycling.
 - *The District Manager participated in a two day table top discussion with the Town of Paradise to evaluate potential opportunities to provide wastewater collection in the Redevelopment Area.*

Five-Year Vision for the Paradise Irrigation District

The District goal is to complete the following in the next five years:

- ***Obtain Approval to raise the restricted level in Magalia Reservoir ten feet.***
 - A study supporting and requesting a relief in the restricted level in Magalia Reservoir was denied by the Division of Safety of Dams because of a lack of information on the Magalia Fault that falls near the Magalia Dam. The District's consultant has completed a study of the Magalia Fault that will be presented to the Division of Safety of Dams soon.
 - *DSOD is requiring further review after the District consultant completed the fault study for the Magalia Fault. During the construction work through the saddle dam at Magalia, wet clay was found in the core. This finding makes it doubtful any approval for relief in the restricted level will ever be obtained.*
- ***Magalia Reservoir Bypass installed.***
 - Design work is sixty percent completed and the environmental document is set for circulation. We plan to construct the bypass in 2007.
 - *The Magalia Raw Water Bypass is completed and operational.*
- ***Three-foot bladder dam installed at Paradise Lake.***
 - We are near completion of acquiring the necessary easements. We are working on approvals from the Division of Safety of Dams for construction in the fall.
 - *It was determined that the chimney drain in the dam would have to be raised three feet before they would approve a three foot bladder dam. After additional review it was determined that restrictions will be placed on the timing of the District's ability to raise the bladder dam. The recommendation being made to the Board for this budget is that now that we know all of the constraints of the project, we wait until the EIR studies are completed for our Water Rights Extension before we proceed with*

Paradise Irrigation District
FY 2010/11 Budget
Long-Term Financial Plan

engineering. This will prevent us from duplicating study efforts and costs associated with the environmental work needed for the bladder dam.

- **Regional Intertie issues resolved.**
 - The District is negotiating with Del Oro Water Company on the potential opportunities to use Lake Oroville water for drought mitigation for the District.
 - *The District spent considerable effort evaluating the potential acquisition of Del Oro Water Company's Magalia and Lime Saddle Districts. The District provided an offer and a revised offer, but both were rejected by Del Oro Water Company. Although the District provided for a Water Exchange Agreement that was coupled with the offer, Del Oro's insistence on the payment of damages which were too high, caused the District to conclude negotiations until other opportunities are investigated. The District will seriously consider any offer Del Oro Water Company brings forward for a water exchange agreement.*

- **Completion of a Hendricks Canal investigation as a possible water source.**
 - The Hendricks Canal delivers water from the West Branch of the Feather River to Butte Creek for power generation for PG&E. Water from this canal can be gravity fed to Paradise Lake and we are exploring the potential of obtaining water from this source.
 - *The District met with PG&E staff and were brought up to speed on the current relicensing of the project that included the Hendricks Canal. The environmental demands for the water for Salmon and Steelhead are too large to make available water to PID at the times it would benefit PID. The District is now in discussions on the availability of water from the Miocene Canal.*

- **Completion of feasibility study of Magalia Reservoir raise with a pumped storage hydropower project.**
 - Initial studies show the District could raise Magalia Dam to fully use its water rights without the need to acquire land. A formal study is needed to evaluate the feasibility of this project. If the District were to use its water rights to increase storage at Magalia Reservoir, the potential exists that water could be used to generate electricity during peak energy hours and pumped back to Paradise Lake during off peak hours.
 - *The District executed an agreement with a private company to evaluate the feasibility of a pumped storage project. The downturn in the economy has apparently affected the pace of analysis. A preliminary look at the environmental impacts of a Magalia Dam raise will be included in the District's EIR for our Water Rights.*

- **Begin design of additional storage project at Magalia Reservoir or Paradise Lake.**
 - It is expected a final water supply project will be selected and design started in the next five years for potential construction with consideration of the District's debt picture.

Paradise Irrigation District
FY 2010/11 Budget
Long-Term Financial Plan

- *The District's main focus has been seeking an extension of time for the District's Water Rights and no work has been completed on any additional storage projects other than the previously mentioned Bladder Dam. An analysis completed in 2008 revealed the need to focus District efforts at an imported water supply. The start of design for additional storage is expected near the end of the five year plan.*
- **Replace 75,000 feet of steel mainline within five years.**
 - The District is currently replacing about 12,000 feet of pipe per year. With the focus on smaller diameter pipes, the goal is to increase that amount to 15,000 feet per year.
 - *The District gained some ground on the goal with the successful completion of the Skyway and Bille Road grant funded projects. The District is considering revising the goal in light of the fact that we are at historical lows in our unaccounted water. A hiring freeze may be put in place that will save the District money, but will impact our ability to meet the original goal.*
- **Upgrade or replace yard facilities.**
 - We are working on a plan that will allow for the improvements to the yard over time and evaluating the potential of consolidating the District Office to that location. We hope to begin construction in the next year on a new building on the south property line that will enhance the view of the park users.
 - *The District has completed the initial design of the project and has completed the initial study of environmental effects. Final design work and permitting is in process while the public review period for the project and public hearing is completed.*
- **Succession planning executed.**
 - Key staff at the District is nearing retirement age and a succession planning effort will be undertaken to make for smooth transitions of the management staff.
 - *Succession Planning is complete and personnel are in place, readying themselves for when key staff retire from the District.*
- **Supervisory Control and Data Acquisition (SCADA) at key facilities.**
 - SCADA systems are used to remotely control pumps and flows from one central location. We are planning to upgrade the current system and add to key facilities so that the treatment plant can control water flow through the District. A good SCADA system will allow the District to delay expansion of the treatment plant and save energy.
 - *The SCADA system is completed and operating successfully.*
- **Treated water bypass installed from treatment plant to "A" zone.**
 - The District has one delivery pipe from the treatment plant to the distribution system. The bypass would provide for an emergency supply of water if that single delivery pipe were damaged.

Paradise Irrigation District
FY 2010/11 Budget
Long-Term Financial Plan

- *This project was put on hold, pending the outcome of negotiations with Del Oro Water Company. With negotiations concluding unsuccessfully, this project will move back up in priority. We will evaluate the rehabilitation of "A" tank as a lower cost alternative.*

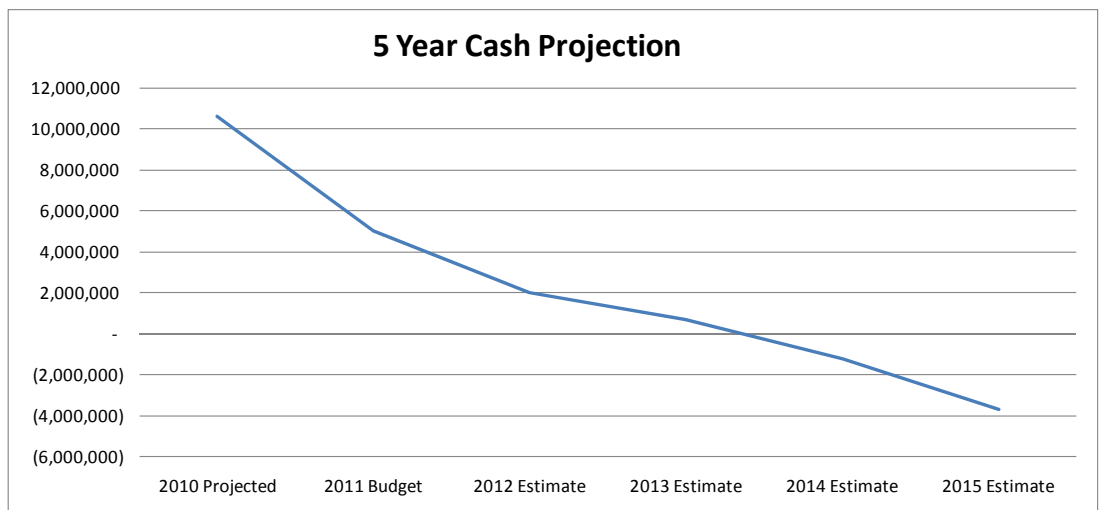
- **Water rights permits extended.**
 - The current permits for the District's water rights expire in 2007. We will work toward an extension of time to construct the facilities for the ultimate use of our entire 18,300 acre-feet of water rights.
 - *The applications for extending the District's Water Rights were filed on time. The District has hired a consultant to complete the scoping work for the Environmental Impact Report necessary for the application. The scoping work is completed and the EIR process will begin in September 2010.*

Paradise Irrigation District
FY 2010/11 Budget
Long-Term Projection

Goals: Analyze the long-term financial health of the District.

Introduction: The long-term projection for the District in the FY 2010/11 is presented in this section. The District uses this section to analyze the District's future with set constraints. This information is used to make decisions about future capital purchases and rate increases. The constraints that the Districts used are as following:

- **Revenue:** The District assumed a 0.5% growth in our customer base and no rate increase.
- **Expense:** The District assumed a 3% - 5% cost increase in operating cost.
- **Capital:** The District has listed the major capital items or projects that are estimated to be completed in the next ten years. This is a moving estimate based on the availability of funds and criticalness of the project. The District also estimates that approximately 350,000 of non major capital items will be purchased a year.
- **Debt Service:** The District has identified certain major capital projects that will be financed by debt proceeds. When these projects are estimated to be completed the debt service budget will increase.



Paradise Irrigation District
FY 2010/11 Budget
5 Year Long-Term Projection

Description	2008 Actual	2009 Actual	2010 Projected	2011 Budget	Assumption: Growth Increase		Assumption: Cost Increase		2016 Estimate
					0.50%	0.50%	5.00%	3.00%	
					2012 Estimate	2013 Estimate	2014 Estimate	2015 Estimate	
REVENUES:									
Water Sales	5,816,154	5,946,481	5,692,316	5,838,508	5,867,700	5,897,039	5,926,524	5,956,157	5,985,938
Outside Water Sales	117,519	187,093	198,141	196,295	196,295	196,295	196,295	196,295	196,295
Other	567,996	126,796	174,149	105,107	105,107	105,107	105,107	105,107	105,107
Interest	268,344	152,241	164,035	200,000	200,000	200,000	200,000	200,000	200,000
Taxes - 1%	245,305	255,917	230,511	240,000	241,200	242,406	243,618	244,836	246,060
FMV Gain/Loss - Securities	947	(47,140)	78,077	-	-	-	-	-	-
Inc-Assessment Res (PID Share)	188,139	166,136	193,254	190,000	190,000	190,000	190,000	190,000	190,000
\$1 Surcharge for Capital Projects	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000
Inc-Save-A-Can/Buy-A-Fish	7,718	6,779	7,946	7,500	7,500	7,500	7,500	7,500	7,500
Inc-Capacity Fees	135,199	65,641	18,962	75,000	75,000	75,000	75,000	75,000	75,000
Revenue - PFD	127,908	124,114	123,952	120,000	120,000	120,000	120,000	120,000	120,000
Total Reoccurring Revenue	7,538,229	7,047,058	6,944,344	7,035,410	7,065,802	7,096,347	7,127,044	7,157,895	7,188,900
Grant Revenue and RDA Reimbursemen	-	878,999	1,038,902	132,271	-	-	-	-	-
Total Revenue	7,538,229	7,926,058	7,983,246	7,167,681	7,065,802	7,096,347	7,127,044	7,157,895	7,188,900
EXPENDITURES:									
Operating	3,895,476	3,953,640	4,053,153	4,062,107	4,264,765	4,383,374	4,501,983	4,620,592	4,739,202
Pipeline	579,033	876,875	730,663	643,959	680,492	706,798	733,104	759,411	785,717
Debt Service	1,568,754	1,820,771	2,034,203	2,211,842	2,210,545	2,207,315	2,203,865	2,508,107	1,560,228
New Debt Service					245,566	245,566	245,566	245,566	245,566
Save a Can	9,183	8,540	7,364	8,000	8,000	8,000	8,000	8,000	8,000
PFD	117,581	128,455	52,770	120,000	120,000	120,000	120,000	120,000	120,000
Increase/(Decrease) in Cash before Debt Proceeds and Capital	6,170,027	6,788,282	6,878,153	7,045,908	7,529,368	7,671,053	7,812,519	8,261,676	7,458,713
	1,368,202	1,137,776	1,105,093	121,773	(463,565)	(574,707)	(685,475)	(1,103,781)	(269,813)
Capital Improvements Program	(4,072,501)	(2,701,412)	(3,180,101)	(5,745,002)	(6,529,106)	(775,000)	(1,200,000)	(1,350,000)	(1,550,000)
Debt Proceeds	2,000,000	3,460,000	5,572,000	-	4,000,000	-	-	-	-
Increase/(Decrease) in Cash	(704,298)	1,896,364	3,496,992	(5,623,229)	(2,992,671)	(1,349,707)	(1,885,475)	(2,453,781)	(1,819,813)
Beginning Cash Balance	5,951,687	5,247,389	7,143,753	10,640,745	5,017,516	2,024,844	675,138	(1,210,337)	(3,664,119)
Ending Cash Balance	5,247,389	7,143,753	10,640,745	5,017,516	2,024,844	675,138	(1,210,337)	(3,664,119)	(5,483,932)

Paradise Irrigation District
 FY 2010/11 Budget
 10 Year Major Capital Summary

Project Title	Current Estimated Total Project Cost	Completed Through June 30,2010	Budgeted FY 2010/11	Budgeted FY 2011/12	Budgeted FY 2012/13	Budgeted FY 2013/14	Budgeted FY 2014/15	Budgeted FY 2015/16	Budgeted FY 2016/17	Budgeted FY 2017/18	Budgeted FY 2018/19	Budgeted FY 2019/20
Water Treatment												
Treated Water Storage Tank - Recoat Interior	300,000	-	-	300,000	-	-	-	-	-	-	-	-
Raw Water Storage Tank - Recoat int/Ext	100,000	-	-	-	100,000	-	-	-	-	-	-	-
Hydroelectric - Evaluate Pump Storage (Partner)	25,000	-	-	-	25,000	-	-	-	-	-	-	-
Source of Supply												
Magalia Reservoir Study - Fault Investigation	50,000	-	-	-	50,000	-	-	-	-	-	-	-
Water Supply Project - Drought	5,125,000	-	125,000	5,000,000	-	-	-	-	-	-	-	-
Water Supply Project - Long-term	29,900,000	-	-	-	200,000	200,000	500,000	1,000,000	1,500,000	1,500,000	25,000,000	-
Water Rights Permit	350,000	51,034	298,966	-	-	-	-	-	-	-	-	-
Paradise Lake Bladder Dam	1,000,000	20,894	100,000	879,106	-	-	-	-	-	-	-	-
SCADA	345,332	345,332	-	-	-	-	-	-	-	-	-	-
Distribution												
"A" Zone Relocate/Upsize Tank	200,000	-	-	-	-	-	-	-	-	-	200,000	2,300,000
"A" Zone Replace Pump Station & 16" Pipeline	800,000	-	-	-	50,000	450,000	300,000	-	-	-	-	-
B Reservoir Storage Plan	6,000,000	-	-	-	-	-	-	600,000	5,400,000	-	-	-
Steel Storage Tank (4 or 5) - Total 2.5 mil	1,250,000	-	250,000	-	-	200,000	200,000	200,000	200,000	200,000	-	-
Meter Replacement Project	5,000,000	2,461,500	2,538,500	-	-	-	-	-	-	-	-	-
Facilities												
Future Expansion	-	-	-	-	-	-	-	-	-	-	-	-
Corporation Yard	3,631,250	1,696,514	1,934,736	-	-	-	-	-	-	-	-	-
Other												
Not listed in 10 year capital plan	-	-	697,800	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Total	36,850,000	4,575,274	5,945,002	6,529,106	775,000	1,200,000	1,350,000	1,550,000	2,650,000	7,450,000	25,550,000	2,650,000

New Debt

4,000,000

-

Paradise Irrigation District
 FY 2010/11 Budget
 2 Year Financial Summary

Description	2009/10 Budget	2009/10 FY Estimated	2010/11 Budget
REVENUES:			
Water Sales	5,945,090	5,692,316	5,838,508
Outside Water Sales	226,295	198,141	196,295
Other	721,880	174,149	105,107
Interest	200,000	164,035	200,000
Taxes - 1%	240,000	230,511	240,000
FMV Gain/Loss - Securities	-	78,077	-
Inc-Assessment Res (PID Share)	190,000	193,254	190,000
Grant Rev	1,183,852	1,038,902	132,271
\$1 Surcharge for Capital Projects	63,000	63,000	63,000
Inc-Save-A-Can/Buy-A-Fish	7,500	7,946	7,500
Inc-Capacity Fees	75,000	18,962	75,000
Revenue - PFD	120,000	123,952	120,000
	8,972,617	7,983,246	7,167,681
EXPENDITURES:			
Operating	4,319,057	4,053,153	4,062,107
Pipeline	875,190	730,663	643,959
Debt Service	1,973,952	2,034,203	2,211,842
Save a Can	8,000	7,364	8,000
PFD	120,000	52,770	120,000
	7,296,200	6,878,153	7,045,908
Increase/(Decrease) in Cash before Debt Proceeds and Capital	1,676,417	1,105,093	121,773
Debt Proceeds	5,572,000	5,572,000	-
Cash Available for Capital Projects	7,248,417	6,677,093	121,773
Capital Improvements Program	(8,885,332)	(3,180,101)	(5,745,002)
Increase/(Decrease) in Cash	(1,636,914)	3,496,992	(5,623,229)
Beginning Cash Balance	7,143,753	7,143,753	10,640,745
Ending Cash Balance	5,506,839	10,640,745	5,017,516

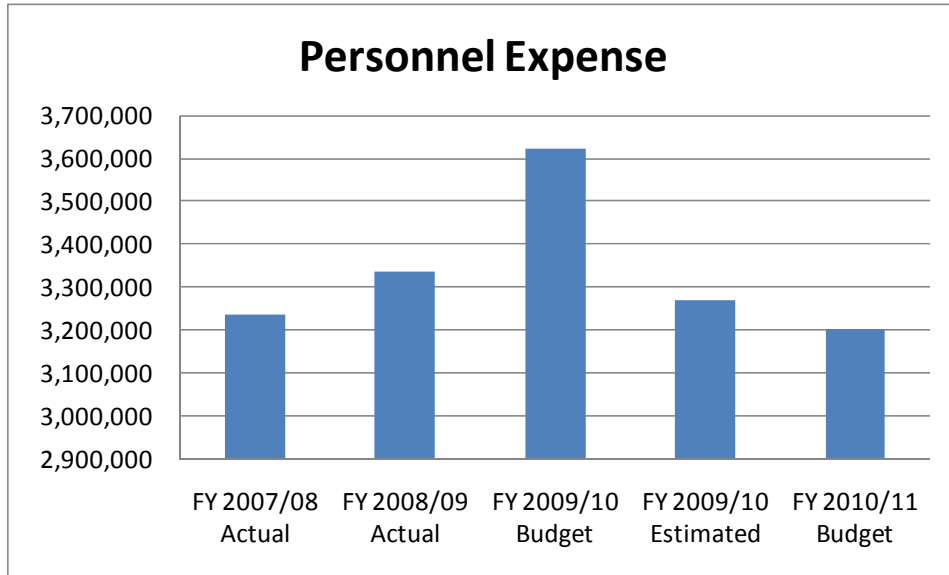
Paradise Irrigation District
 FY 2010/11 Budget
 Labor Analysis

Goal: To present the personnel cost and analysis for FY 2010/11 budget.

Introduction: 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. Employee related expenses include retirement, medical, dental, vision, long-term disability, life, and workers compensation insurance. Personnel cost are 25.03% of the total budgeted expenditures and 68.07% of the total operational expenses. Employee related expenses are a large portion of personnel expenses. Employee related expenses average 52.18% of salaries. This percentage continues to rise in relation to salaries.

FY 2010/11: The current budget includes a proposed hiring freeze of three Utility I workers. This will save the District approximately \$150,000 in salaries and benefits. The District will reevaluate those positions in the next budget year.

TOTAL SALARIES AND EMPLOYEE RELATED EXPENSES



Paradise Irrigation District
FY 2010/11 Budget
Personnel Cost

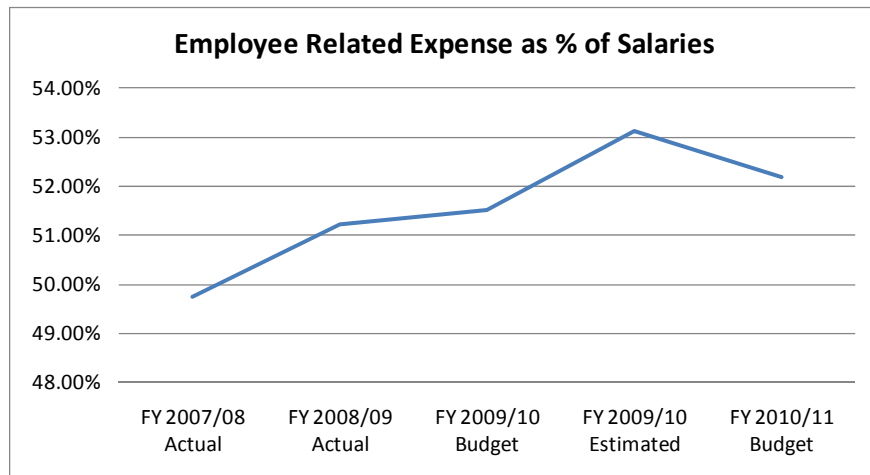
	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2009/10 Estimated	FY 2010/11 Budget
Source of Supply					
Salary	6,584	5,900	6,049	6,095	4,791
Overtime	-	-	939	-	877
Employee Related Expense	2,643	2,652	3,657	3,016	3,162
Total Source and Supply	9,227	8,552	10,645	9,111	8,830
Security & Recreation					
Salary	69,573	88,172	65,535	84,923	79,077
Overtime	490	749	742	257	250
Employee Related Expense	31,405	36,684	26,583	40,679	28,713
Total Security & Recreation	101,468	125,605	92,860	125,858	108,040
Water Treatment					
Salary	391,995	397,716	460,379	401,498	306,978
Overtime	39,963	40,169	47,397	49,939	42,975
Employee Related Expense	197,221	196,058	252,496	218,653	192,132
Total Water Treatment	629,179	633,943	760,272	670,090	542,085
Transmission & Distribution					
Salary	546,543	546,047	667,700	530,076	581,691
Overtime	18,250	15,427	10,574	8,239	8,536
Employee Related Expense	283,261	292,803	351,227	307,964	305,164
Total Transmission and Distribution	848,054	854,277	1,029,501	846,279	895,391
Customer Service					
Salary	252,987	256,763	248,897	255,188	257,761
Overtime	1,735	651	1,031	1,748	516
Employee Related Expense	145,300	143,922	141,645	136,058	145,479
Total Customer Service	400,022	401,336	391,574	392,995	403,757
Administration					
Salary	553,121	502,471	500,097	513,149	512,809
Overtime	288	-	-	1,269	809
Employee Related Expense	262,801	286,174	285,850	273,347	293,195
Total Administration	816,211	788,645	785,947	787,765	806,813
Capital					
Salary	279,813	345,927	376,766	278,632	302,689
Overtime	166	6,042	6,010	3,291	3,701
Employee Related Expense	152,662	171,916	170,688	154,417	129,697
Total Administration	432,641	523,885	553,464	436,340	436,088
TOTAL					
Salary	2,100,616	2,142,995	2,325,423	2,069,561	2,045,796
Overtime	60,892	63,037	66,693	64,744	57,665
Employee Related Expense	1,075,294	1,130,209	1,232,146	1,134,133	1,097,542
Total Personnel Cost	3,236,802	3,336,242	3,624,262	3,268,438	3,201,002
Employee Related Expense as % of Salaries	49.75%	51.23%	51.51%	53.14%	52.18%

Paradise Irrigation District
 FY 2010/11 Budget
 Employee Related Expenses

The total decrease in Employee Related Expenses is -3.23% or (36,591).

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2009/10 Estimated	FY 2010/11 Budget
Insurance					
Medical	512,769	578,029	629,908	588,760	564,415
Dental	35,958	43,587	47,531	41,329	44,593
Vision	7,718	9,449	10,012	8,963	8,808
Long-Term Disability	6,161	7,523	8,500	7,560	8,500
Life	4,824	4,936	4,932	4,267	4,344
Workers Compensation	98,073	79,231	81,521	67,545	72,159
Retirement	241,230	240,285	261,287	244,934	227,781
FICA/Medicare Tax	168,580	167,170	192,162	170,774	166,941
Total	1,075,313	1,130,209	1,235,852	1,134,133	1,097,542
Source of Supply Benefits	2,643	2,652	3,657	3,016	3,162
Security & Recreation Benefits	31,405	36,684	26,583	40,679	28,713
Water Treatment Benefits	197,221	196,058	252,496	218,653	192,132
Transmission & Distribution Benefits	283,261	292,803	351,227	307,964	305,164
Customer Service Benefits	145,300	143,922	141,645	136,058	145,479
Administration Benefits	262,801	286,174	285,850	273,347	293,195
Capital	152,681	171,916	170,688	154,417	129,697
Total	1,075,313	1,130,209	1,232,146	1,134,133	1,097,542

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



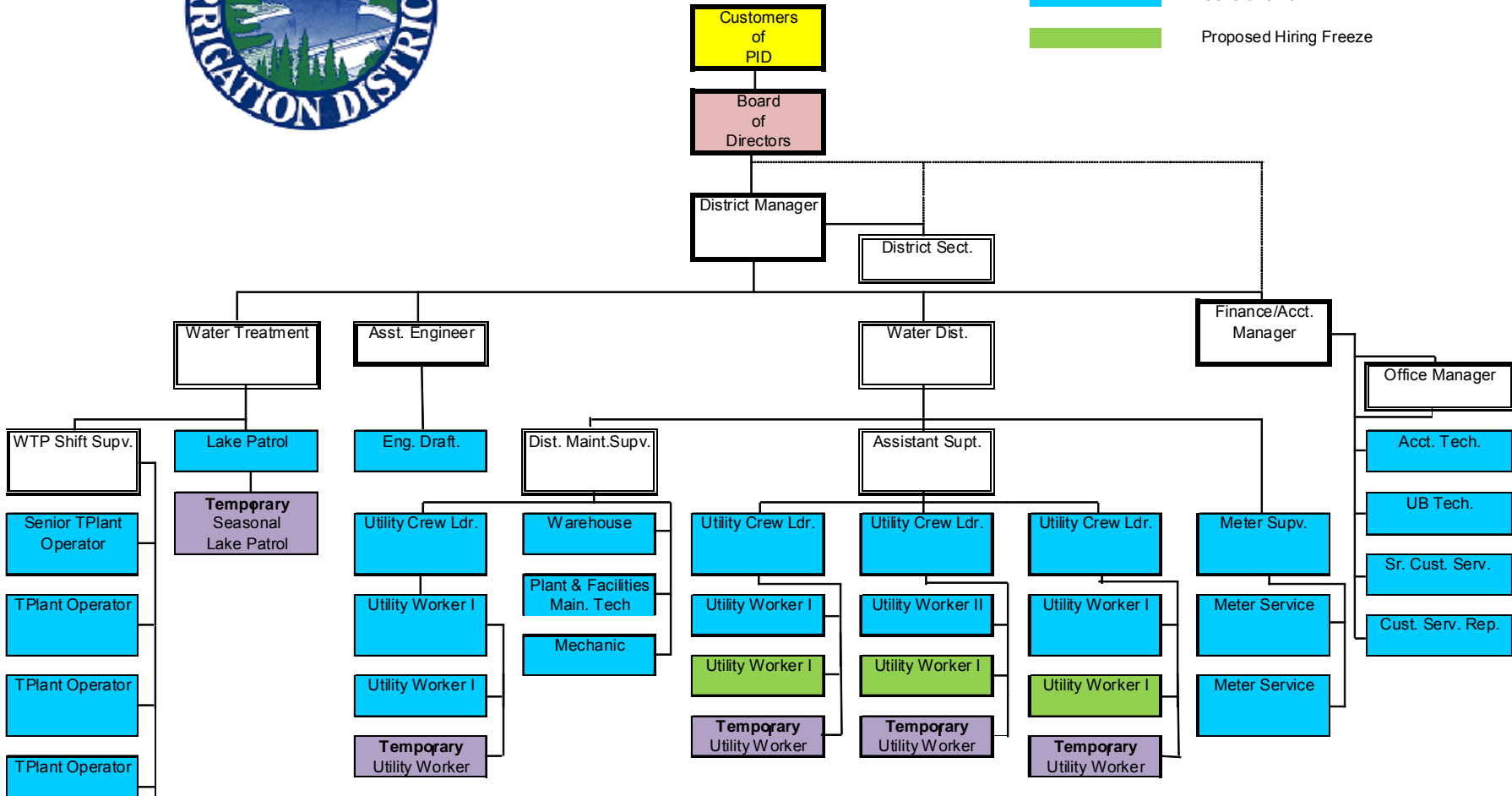
Paradise Irrigation District
 FY 2010/11 Budget
 Staffing Summary



Paradise Irrigation District
Organization Chart
 July 1, 2010

Proposed Units of Representation

- Management/Confidential
- General Unit
- Proposed Hiring Freeze



Paradise Irrigation District
FY 2010/11 Budget
Capital Summary

Total budgeted capital outlay is \$5.75 million.

MAJOR CAPITAL PROJECTS

CIP No.	Project Title	Original Estimated Total Project Cost	Current Revised Total Project Cost	Actual FY 2008/09 Expenses	Budgeted FY 2009/10 Expenses	Estimated. FY 2009/10 Expenses	Cumulated Projected Expense Through June 30,2010	Budgeted FY 2010/11 Expenses
09-01	Corporate Yard	1,656,250	3,631,250	715,734	2,109,266	174,530	1,696,514	1,934,736
09-02	SCADA	368,680	368,680	142,104	-	8,127	345,332	-
08-09	Prop 50 - Skyway	757,335	679,367	415,020	204,110	204,110	679,367	-
	Prop 50 - Alternative	350,000	350,000	-	350,000	-	-	350,000
	Bladder Dam	750,000	1,000,000	-	150,000	-	20,894	-
	Test Well	100,000	400,000	-	352,567	-	47,433	-
	Miocene Canal	9,000,000	9,000,000	-	-	-	-	25,000
	Water Right Permits	50,000	350,000	10,303	313,389	14,423	51,034	298,966
	Contracted Pipeline	2,432,050	2,432,050	-	30,000	-	-	-
	Meter Replacement	5,000,000	5,000,000	-	5,000,000	2,461,500	2,461,500	2,538,500
	Hydro Project	200,000	200,000	-	-	-	-	200,000
	Tank Rehab	250,000	250,000	-	-	-	-	250,000
	Total	20,914,315	23,661,347	1,283,161	8,509,332	2,862,690	5,302,075	5,597,202

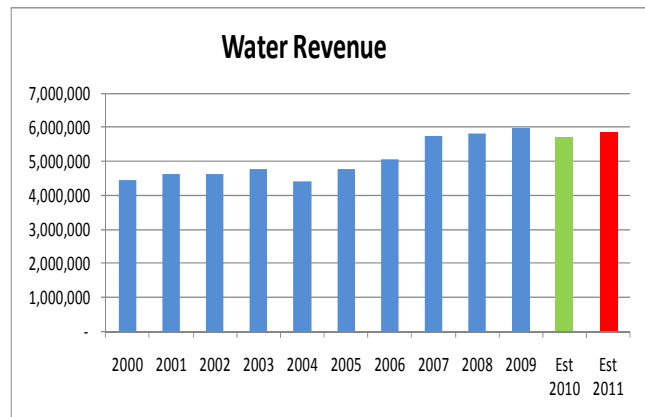
NON MAJOR PROJECTS

	Original Request	Management Deferred	Proposed Capital Outlay	Board Deferred	Final Capital Outlay
<u>Carry over projects that are committed</u>					
Land Management Plan	15,000	-	15,000	-	15,000
	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
<u>Carry over projects</u>					
42" Pipeline Supports at Butte Creek	12,000	-	12,000	-	12,000
Clean EQ Tank	5,000	-	5,000	-	5,000
	<u>17,000</u>	<u>-</u>	<u>17,000</u>	<u>-</u>	<u>17,000</u>
<u>New projects</u>					
Assitant Engineer Computer	7,300		7,300		7,300
Settling Pond Lining	20,000		20,000		20,000
Chlorine Equipment	20,000		20,000		20,000
Move Outhouses at Paradise Lake	5,000		5,000		5,000
Chipper	20,000		20,000		20,000
Log Boom	13,000	(12,500)	500		500
Service Truck (1992)	43,000		43,000		43,000
John Deere 710	170,000	(170,000)	-		-
	<u>298,300</u>	<u>(182,500)</u>	<u>115,800</u>	<u>-</u>	<u>115,800</u>
TOTAL NON MAJOR CAPITAL	330,300	(182,500)	147,800	-	147,800

Paradise Irrigation District
FY 2010/11 Budget
Revenue Summary

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2009/10 Estimated	FY 2010/11 Budget
<u>General Fund/Operating</u>						
Water - Service	3,730,460	3,879,497	3,954,681	3,987,380	3,943,652	3,973,703
Water - Consumption	1,927,027	1,849,170	1,907,400	1,892,710	1,665,278	1,799,805
Water - Fees & Adjustments	69,181	87,487	84,400	65,000	83,386	65,000
Outside Water Sales	93,635	117,519	187,093	226,295	198,141	196,295
Meter Revenue	7,740	4,437	2,470	10,000	2,037	10,000
Recreation & Boating Permits Permits	17,316	16,366	13,280	18,000	24,080	18,000
Backflow Check	16,720	19,409	18,120	15,000	18,720	15,000
Rents	4,620	2,730	6,900	5,000	22,483	25,000
Revenue - Surplus Property	1,501	18,075	4,170	460,000	(16,002)	10,000
Escrow Fees	14,128	9,675	9,240	10,000	10,830	10,000
Annexation	-	-	-	-	-	-
Custom Work/PFD Reimbursement	210,879	130,129	58,976	186,865	58,824	-
Misc	39,763	367,174	13,640	17,015	53,178	17,107
Interest	31,350	11,948	11,618	20,000	2,336	15,263
Total Operating Income	6,164,319	6,513,617	6,271,989	6,913,265	6,066,943	6,155,173
<u>Special Revenue Fund</u>						
Capital Improvement Program						
Taxes - 1%	236,468	245,305	255,917	240,000	230,511	240,000
\$1 Surcharge for Capital Projects	63,000	63,000	63,000	63,000	63,000	63,000
Interest	43,314	195,391	104,357	90,000	132,997	137,094
FMV Gain/Loss - Securities	13,643	947	(47,140)	-	78,077	-
Inc-Capacity Fees	112,317	135,199	65,641	75,000	18,962	75,000
RDA Reimbursement			237,254	59,502	59,502	-
Grant	299,250	-	641,745	1,124,350	979,400	132,271
Inc-Save-A-Can/Buy-A-Fish	7,480	7,718	6,779	7,500	7,946	7,500
Total Capital Improvement	775,472	647,561	1,327,553	1,659,352	1,570,394	654,865
<u>Debt Service Fund</u>						
Inc-Assessment Res (PID Share)	182,420	188,139	166,136	190,000	193,254	190,000
Interest	141,074	56,359	36,266	90,000	28,703	47,643
Total Debt Service	323,494	244,497	202,402	280,000	221,956	237,643
<u>PFD</u>						
Revenue - PFD	152,802	127,908	124,114	120,000	123,952	120,000
PFD - Interest Income		4,646				
Total PFD	152,802	132,554	124,114	120,000	123,952	120,000
Total Revenue	7,416,086	7,538,229	7,926,058	8,972,617	7,983,246	7,167,681

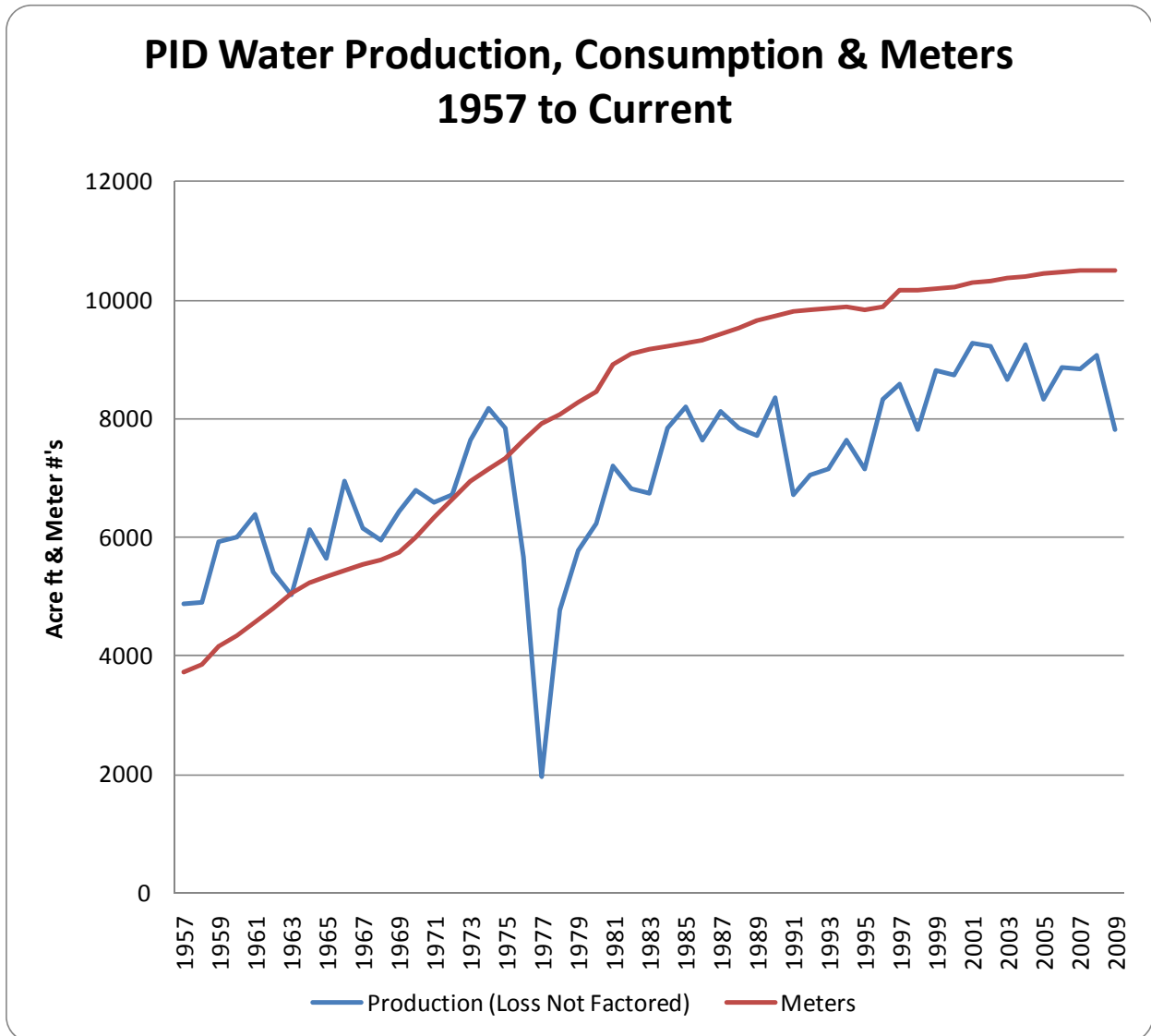
Year	Water Revenue	Percentage Increase
2000	4,443,725	
2001	4,643,013	4.48%
2002	4,627,928	-0.32%
2003	4,767,480	3.02%
2004	4,429,662	-7.09%
2005	4,761,250	7.49%
2006	5,056,925	6.21%
2007	5,726,667	13.24%
2008	5,816,154	1.56%
2009	5,946,481	2.24%
Est 2010	5,692,316	-4.27%
Est 2011	5,838,508	2.57%



Paradise Irrigation District
 FY 2010/11 Budget
 Major Source of Revenue

Quantity Charge

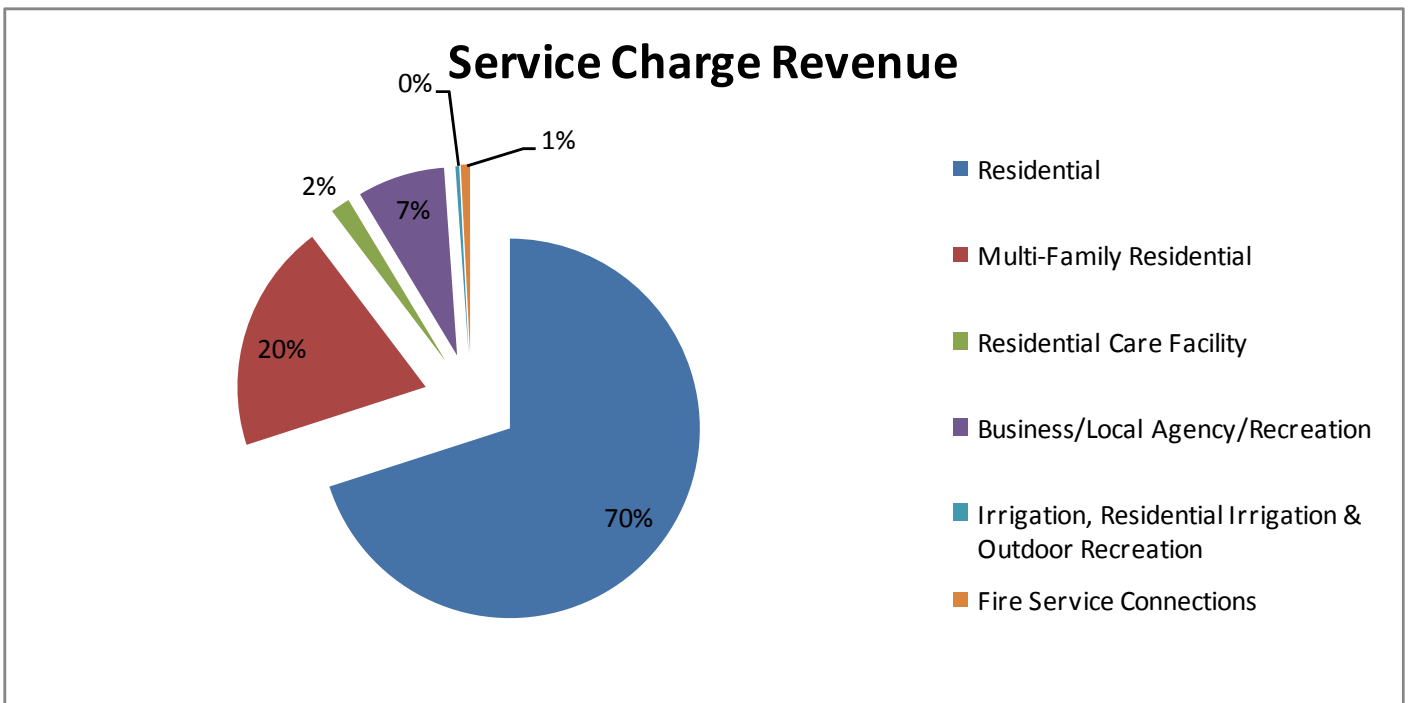
For fiscal year 2010-2011, Water sales are projected to be 5,881 acre feet. The District sells a majority of its water each year residential customers (approximately 90%). The projection of water sales each year is a challenging task, because commodity revenue is sensitive to fluctuations in water sales volume and uncontrollable factors such as weather significantly impact the outcome. The District has consistently applied a conservative approach to projecting water sales. The current method for calculation of water sales is to average the actual consumption for the last four calendar years along with the most current twelve months of consumption, along with a 1% growth factor. Water sales revenue is projected to be lower than FY 10-11 budget.



Paradise Irrigation District
FY 2010/11 Budget
Major Source of Revenue

Service Charge

A Service charge is assessed on a monthly basis based upon meter size except for residential customers. Residential customer accounts are based on total annual consumption for the year period of April 1 through March 30. Customers using less than 85 units of water during the year are placed on the "A" Rate. All others are placed on the "B" Rate (see Rate Schedule). As of April 1, 2010 20% of residential customers were on the "A" rate. This trend to continue to increase as water education and conservation is communicated to the public. Monthly service charge revenue is projected based on the number of water meters in service. The charge is designed to recover a portion of the fixed costs of operating the District. These costs include debt service, maintenance of meters, storage facilities, water treatment, water lines and customer service costs for meter reading and billing. The monthly service charge is budgeted to not increase based on the FY 10-11 projected meters.



Paradise Irrigation District
 FY 2010/11 Budget
 Current Rates

Account Type	Service Charge	Quantity Charge
Residential		
A Rate: (<85 Ccf Annually)	\$41.20 All Meter Sizes	\$0.67 /Ccf All Usage
B Rate: (>85 Ccf Annually)	\$54.52 All Meter Sizes	\$0.67 /Ccf First 70 Ccf \$0.87 /Ccf 71-150 \$1.06 /Ccf 151 & up
Multiple Units		
Multi-Unit C Rate:	\$35.75 per edu*	\$0.67 /Ccf All Usage
Multi-Unit D Rate:	\$41.80 per edu*	\$0.67 /Ccf All Usage
<i>*Equivalent dwelling unit</i>		
Residential Care Facilities		
All meter sizes	\$54.52 per calculated edu	\$0.67 /Ccf All Usage
Business/Commercial		
5/8" & 3/4" "A Rate"	\$41.20	\$0.67 /Ccf Tier One**
5/8" & 3/4" "B Rate"	\$54.52	\$0.87 /Ccf Tier Two**
1"	\$91.04	\$1.06 /Ccf Tier Three**
1-1/2"	\$181.54	
2"	\$290.58	<i>**Varies based on meter size</i>
3"	\$545.13	
4"	\$908.73	
Irrigation/Residential Irrigation		
5/8" & 3/4"	\$30.18	\$0.28 /Ccf Irrigation - All Usage
1"	\$37.04	
1-1/2"	\$54.19	\$35.51 Res Irrig-First 53 Ccf
2"	\$74.77	\$0.28 /Ccf Over 53 Ccf
3"	\$122.80	
4"	\$191.36	
Outdoor Recreation		
5/8" & 3/4"	\$54.52	\$0.28 /Ccf 0 - 1500 Ccf
1"	\$91.04	\$0.48 /Ccf 1500 - 3000 Ccf
1-1/2"	\$181.54	\$0.67 /Ccf Over 3000 Ccf
2"	\$290.56	
3"	\$545.13	
4"	\$908.73	
Fire Service Connection Charges		
2"	\$36.35	\$1.06 /Ccf
4"	\$72.69	
6"	\$109.04	
8"	\$145.38	

Paradise Irrigation District
 FY 2010/11 Budget
 Sources of Revenue

Outside Water Revenue:

Through agreements with Del Oro Water Company, the District treats water for use in the Pines District and treats and delivers water to the Lime Saddle District. Del Oro requested from the Board of Directors an emergency water agreement for 100 acre feet of water for the current budget year. The price agreed upon was \$65,000. With this additional revenue the anticipated revenue from outside waters sales is \$196,295.

Meter Installations:

The District charges customers for the installation of new water meters. For budgeting purposes, expenses associated with meter installations will be netted against meter installation revenue. For Fiscal Year 2010-2011, meter installation revenue is projected to rebound from the Fiscal Year 2009-10 revenue. Due to the current residential market meter revenue was less than prior year budget.

Delinquency Charges:

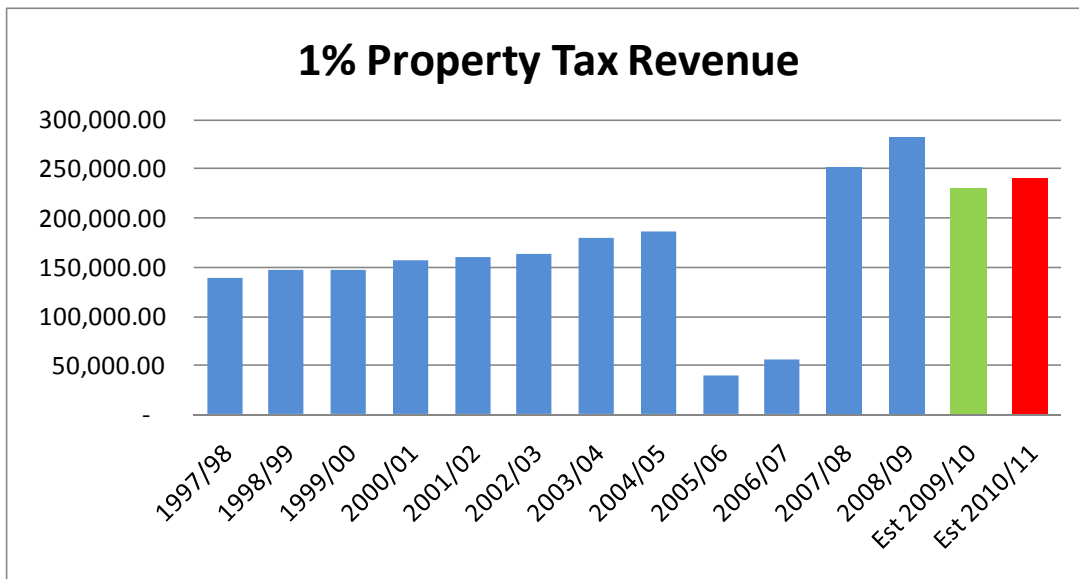
Penalty charges are assessed on accounts that do not pay their water bills by the next reading date. Should non-payment continue, interest is charged after the initial penalty charges per billing period. Delinquent charge revenues are estimated to remain the same as FY 09-10 projected revenues. Annually accounts are reviewed and outstanding balances over 60 days are added to the property's Butte County tax statements.

Surplus Property:

The District sells property that is no longer necessary for the operations of the District. This budget does not include the sale of the administration building on Black Olive Drive. The District will be activity seeking a buyer or lease for the property.

1% Property Tax Revenue

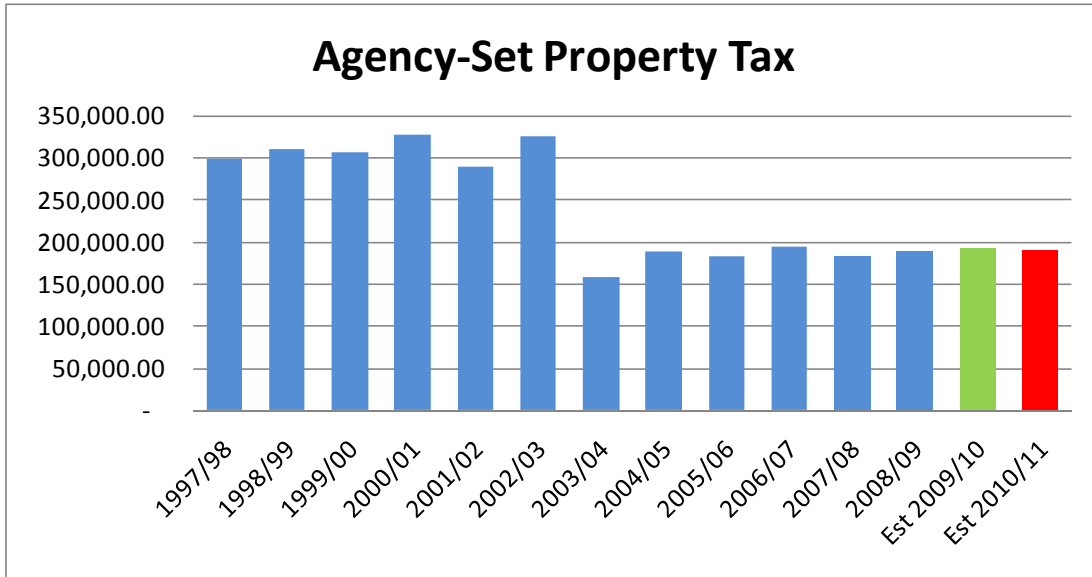
1% property tax revenues are dedicated to fund capital improvement projects and repair programs. FY 2010/11 revenues are estimated to be \$240,000. This budget estimate also assumes that the State does not divert these funds. During FY 2005/06 and FY 2006/07, the State diverted over 75%, and FY 2009/10 the State diverted 8% of the District's 1% property tax revenues as part of a two-year deal. Any future losses could impact the District's ability to fund capital improvements and repair programs. If 1% property tax revenues are not available for this purpose and capital improvement and repair programs will be funded by the customer's water rates, this equates to water rate increases.



Paradise Irrigation District
 FY 2010/11 Budget
 Sources of Revenue

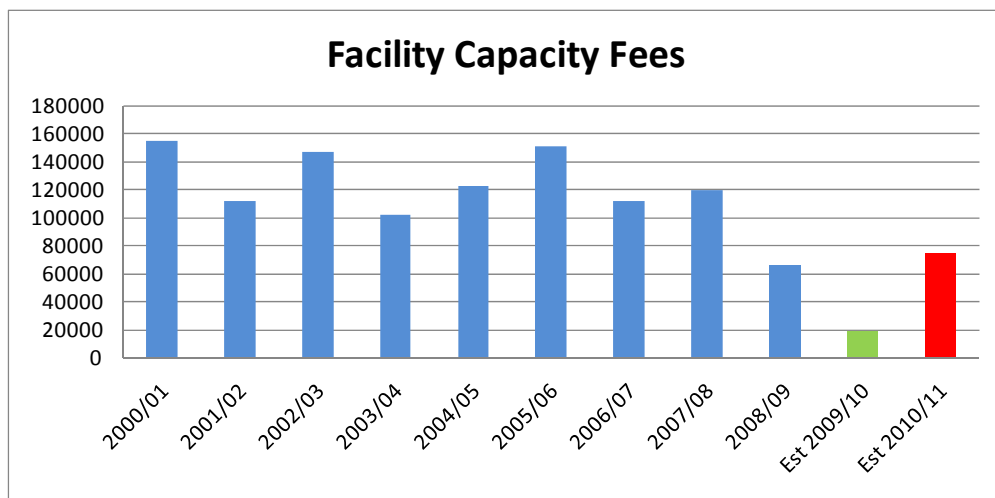
Agency-Set Property Tax Revenues

District-set property tax revenues (voter-approved debt) are estimated to total \$190,000 for FY 2010/11. This is based on maintaining the same tax rate in FY 2010/11 as in FY 2009/10. The actual tax rate is set annually in July. These revenues are restricted to pay the Davis-Grunsky Note Payable (see the Debt Section). There was a sizable rate adjustment in 2003 when the Sixth Issue was paid in full. This source of revenue will stop when the Davis-Grunsky loan reaches maturity in January, 2017.



Facility Capacity Fees

Facility Capacity Fees are budgeted at \$75,000 for FY 2010/11. Facility Capacity Fee revenue is difficult to estimate due to the unpredictable timing of receipts. Collection of this revenue depends heavily on development activity which, in turn, depends on real estate demands, the regional economic situation, land use planning activity, coordination with other projects and other difficult-to-estimate activity. The District takes a conservative approach with respect to the forecast of these revenues.



Paradise Irrigation District
FY 2010/11 Budget
Sources of Revenue

Grant Revenue

Grant revenue is estimated to be 132,271 for F/Y 2010/11. The District has received five grants in the prior three years.

The first grant received was the low emission construction equipment grant from the California Air Resources Board. The grant replaced three backhoes, a front end loader, and a skid steer tractor. The grant reimbursement was 75% of the cost of the equipment up to \$418,000 and the District's cost share was \$114,500. The District purchased all of the equipment in the prior years. We received \$418,000 of the grant during F/Y 2008/09.

Two pipeline replacement grants were received in the prior years for Bille Road and the Skyway project that cost the District \$1,615,978 and replaced 7,000 feet of 12" pipeline and 2,120 feet of 16" pipeline. We received \$758,435 in grant reimbursement. The remaining \$84,271 is anticipated to be received by the District in the current budget year. The non grant reimbursed portion of the Skyway pipeline was funded by the Town of Paradise RDA. The District has received \$296,756 in RDA reimbursement. These projects were outsourced for construction. Both of these projects came in under approved grant budget. The District is actively working with the State to add an additional pipeline project to use the remaining grant funds. These additional grant funds are approximately \$300,000.

The District, through the County of Butte, has received approval for a \$480,000 state grant to assist with funding for project costs associated with the Magalia Bypass Project Pipeline project. The District has received \$432,000 of the grant funding during the 2009/10 fiscal year. The District anticipates receiving the remaining \$48,000 in grant funds in the current budget year.

The District also received a grant from the California Integrated Waste Management Board for \$20,000. The grant provides funding for the purchase of shredded tires to fill in the playground area at the Paradise Lake Park. The District's cost for the ground cover came in under budget and cost the District \$12,760. The District has received the total grant reimbursement for this project during the 2009/10 fiscal year.

Prop 50 Pipeline Grant		Grant		Forecasted		Net CASH	Actual CASH	Net CASH
PID Project	Project	Approved	Actual	To be Expended	Actual	To be Received	Received	To be Received
No.	Description	Budget	Budget	2008-2009	Received	2009-2010	2009-2010	2010-2011
08-08	Bille Rd	602,971	456,256	456,256	199,695	256,561	210,936	45,625
08-09	Skyway Rd	522,901	386,450	386,450	24,100	362,350	323,704	38,646
Prop 50 Totals		1,125,872	842,706	842,706	223,795	618,911	534,640	84,271
Magalia Bypass Grant								
07-02	Bypass	480,000	480,000	480,000	-	480,000	432,000	48,000
Cal Integrated Waste Management Board								
	Playground	20,000	20,000	20,000	-	20,000	12,760	-
Equipment Grant								
	Air Resource Grant	417,950	417,950	417,950	417,950	-	-	-
TOTAL GRANTS		2,043,822	1,760,656		641,745	1,118,911	979,400	132,271

RDA Reimbursement

The District entered into a contract to get reimbursed for all cost not covered by the Prop 50 Grant for the Skyway Pipeline Project. The full RDA reimbursement was received in FY 2009 – 10. The net cost to the District for the Skyway pipeline project after grant proceeds and RDA reimbursement was zero.

RDA Reimbursement				Forecasted		Net CASH	Actual CASH	Net CASH
PID Project	Project	Approved	Actual	To be Expended	Actual	To be Received	Received	To be Received
No.	Description	Budget	Budget	2008-2009	Received	2009-2010	2009-2010	2010-2011
08-09	Skyway Rd	566,797	296,756	296,756	237,254	59,502	59,502	-

Paradise Irrigation District
 FY 2010/11 Budget
 Financial Summary 2010/11 Budget

Description	General Fund	Revenue Fund										Debt Service Fund	Total
	Operating	Capital Improvement Program					Special Reserve Funds (Restricted)					Debt Service	
		Facility Capacity Fee (Restricted)	Replacement Reserve (Designated)	Pipeline Replacement (Designated)	Long Term Capital (Designated)	Drought Manangement (Designated)	Total Capital Improvement Program	Save a Can	Funded Employee Obligation	PFD	Total Special Revenue Fund		
Fund Balance	(412,608)	1,721,194	804,208	-	5,951,773	319,064	8,796,239	12,168	231,789	191,157	435,114	1,822,000	10,640,745
RESERVES:													
Agency Reserve Requirement													
Trustee Held												(1,822,000)	(1,822,000)
Net Available	(412,608)	1,721,194	804,208	-	5,951,773	319,064	8,796,239	12,168	231,789	191,157	435,114	-	8,818,745
REVENUES:													
Water Sales	5,838,508						-						5,838,508
Outside Water Sales	196,295						-						196,295
Other	95,107				10,000		10,000						105,107
Interest	(7,755)	32,351	15,116	-	111,868	5,997	165,331	229	4,357	3,593	8,178	34,246	200,000
Taxes - 1%			240,000				240,000						240,000
FMV Gain/Loss - Securities							-						-
Inc-Assessment Res (PID Share)							-					190,000	190,000
Grant Rev/RDA Reimbursement					132,271		132,271						132,271
\$1 Surcharge for Capital Projects					63,000		63,000						63,000
Inc-Save-A-Can/Buy-A-Fish							-	7,500			7,500		7,500
Inc-Capacity Fees		75,000					75,000						75,000
Revenue - PFD										120,000	120,000		120,000
PFD - Interest Income													-
Subtotal	6,122,154	107,351	255,116	-	317,139	5,997	685,602	7,729	4,357	123,593	135,678	224,246	7,167,681
EXPENDITURES:													
Operating	4,062,107						-						4,062,107
Pipeline				643,959			643,959						643,959
Debt Service												2,211,842	2,211,842
Save a Can								8,000			8,000		8,000
PFD										120,000	120,000		120,000
Drought Management													-
Subtotal	4,062,107	-	-	643,959	-	-	643,959	8,000	-	120,000	128,000	2,211,842	7,045,908
Increase/(Decrease) in Fund Balance before Transfers, Debt Proceeds and Capital	2,060,047	107,351	255,116	(643,959)	317,139	5,997	41,644	(271)	4,357	3,593	7,678	(1,987,596)	121,773
INTERFUND FUND TRANSFERS:													
Debt Service	(1,987,596)						-					1,987,596	-
Pipeline	(643,959)			643,959			643,959						-
Capital Improvements/Special Reserve	984,116		(350,000)		(709,116)	75,000	(984,116)						-
Subtotal	(1,647,439)	-	(350,000)	643,959	(709,116)	75,000	(340,157)					1,987,596	-
Increase/(Decrease) in Fund Balance before Debt Proceeds and Capital	412,608	107,351	(94,884)	-	(391,977)	80,997	(298,514)	(271)	4,357	3,593	7,678	-	121,773
Capital Improvements Program		(323,966)	(350,800)		(5,070,236)	-	(5,745,002)						(5,745,002)
Debt Proceeds													-
Increase/(Dec)	412,608	(216,615)	(445,684)	-	(5,462,214)	80,997	(6,043,516)	(271)	4,357	3,593	7,678	-	(5,623,229)
Beginning Fund Balance	(412,608)	1,721,194	804,208	-	5,951,773	319,064	8,796,239	12,168	231,789	191,157	435,114	1,822,000	10,640,745
Ending Fund Balance	0	1,504,579	358,524	-	489,560	400,061	2,752,723	11,897	236,146	194,750	442,792	1,822,000	5,017,516

Paradise Irrigation District
 FY 2010/11 Budget
 Financial Summary 2009/10 Estimate

Description	General Fund	Revenue Fund										Fund	Total
	Operating	Capital Improvement Program						Special Reserve Funds (Restricted)				Debt Service	
		Facility Capacity Fee (Restricted)	Replacement Reserve (Designated)	Pipeline Replacement (Designated)	Long Term Capital (Designated)	Drought Management (Designated)	Total Capital Improvement Program	Save a Can	Funded Employee Obligation	PFD	Total Special Revenue Fund		
Fund Balance	101,738	1,660,382	839,883	-	2,631,706	308,605	5,440,576	11,207	224,191	116,041	351,439	1,250,000	7,143,753
RESERVES:													
Agency Reserve Requirement													
Trustee Held												(1,250,000)	(1,250,000)
Net Available	101,738	1,660,382	839,883	-	2,631,706	308,605	5,440,576	11,207	224,191	116,041	351,439	-	5,893,753
REVENUES:													
Water Sales	5,692,316						-						5,692,316
Outside Water Sales	198,141						-						198,141
Other	174,149						-						174,149
Interest	2,336	38,126	19,285	-	60,429	7,086	124,927	257	5,148	2,665	8,070	28,703	164,035
Taxes - 1%			230,511				230,511						230,511
FMV Gain/Loss - Securities	1,112	18,147	9,179	-	28,763	3,373	59,462	122	2,450	1,268	3,841	13,662	78,077
Inc-Assessment Res (PID Share)							-					193,254	193,254
Grant Rev/RDA Reimbursement			12,760		1,026,142		1,038,902						1,038,902
\$1 Surcharge for Capital Projects					63,000		63,000						63,000
Inc-Save-A-Can/Buy-A-Fish							-	7,946			7,946		7,946
Inc-Capacity Fees		18,962					18,962						18,962
Revenue - PFD										123,952	123,952		123,952
PFD - Interest Income													-
Subtotal	6,068,055	75,235	271,736	-	1,178,334	10,459	1,535,764	8,326	7,598	127,885	143,809	235,618	7,983,246
EXPENDITURES:													
Operating	4,053,153						-						4,053,153
Pipeline				730,663			730,663						730,663
Debt Service												2,034,203	2,034,203
Save a Can								7,364			7,364		7,364
PFD										52,770	52,770		52,770
Drought Management													-
Subtotal	4,053,153	-	-	730,663	-	-	730,663	7,364	-	52,770	60,134	2,034,203	6,878,153
Increase/(Decrease) in Fund Balance before	2,014,902	75,235	271,736	(730,663)	1,178,334	10,459	805,101	961	7,598	75,116	83,675	(1,798,585)	1,105,093
INTERFUND FUND TRANSFERS:													
Debt Service	(1,798,585)						-					1,798,585	-
Pipeline	(730,663)			730,663			730,663						-
Capital Improvements/Special Reserve	-			-			-						-
Subtotal	(2,529,248)	-	-	730,663	-	-	730,663	-	-	-	-	1,798,585	-
Increase/(Decrease) in Fund Balance before													
Debt Proceeds and Capital	(514,346)	75,235	271,736	-	1,178,334	10,459	1,535,764	961	7,598	75,116	83,675	-	1,105,093
Capital Improvements Program		(14,423)	(307,411)		(2,858,267)		(3,180,101)						(3,180,101)
Debt Proceeds					5,000,000		5,000,000					572,000	5,572,000
Increase/(Dec)	(514,346)	60,812	(35,675)	-	3,320,067	10,459	3,355,663	961	7,598	75,116	83,675	572,000	3,496,992
Beginning Fund Balance	101,738	1,660,382	839,883	-	2,631,706	308,605	5,440,576	11,207	224,191	116,041	351,439	1,250,000	7,143,753
Ending Fund Balance	(412,608)	1,721,194	804,208	-	5,951,773	319,064	8,796,239	12,168	231,789	191,157	435,114	1,822,000	10,640,745

Paradise Irrigation District
 FY 2010/11 Budget
 Operating Fund Summary

The Operating Fund handles the day to day operations of the District.

	Actual FY 2005/06	Actual FY 2006/07	Actual FY 2007/08	Actual FY 2008/09	Budget FY 2009/10	Estimated FY 2009/10	Budget FY 2010/11
REVENUES							
Water Sales - Service Charge	3,407,650	3,730,460	3,879,497	3,954,681	3,987,380	3,943,652	3,973,703
Water Sales - Quantity Charge	1,581,596	1,996,207	1,936,657	1,991,801	1,957,710	1,748,664	1,864,805
Outside Water Sales	87,212	93,635	117,519	187,093	226,295	198,141	196,295
Other	206,399	549,135	567,996	126,796	261,880	174,149	95,107
Interest	21,603	31,350	11,948	11,618	2,848	2,336	(7,755)
FMV Gain/Loss - Securities	-	-	-	(3,598)	-	1,112	-
Total Revenues	5,304,461	6,400,787	6,513,617	6,268,391	6,436,113	6,068,055	6,122,154
EXPENDITURES							
Source of Supply	33,315	28,718	46,830	53,878	60,073	30,083	76,058
Security & Recreation	110,743	114,989	116,373	137,256	111,403	139,157	125,434
Water Treatment	947,531	973,376	1,038,077	1,030,305	1,188,019	1,062,038	987,901
Transmission & Distribution	1,174,041	1,106,512	1,172,099	1,233,874	1,434,737	1,170,498	1,278,241
Customer Service	391,058	391,460	417,997	418,760	410,106	407,926	423,189
Administration	891,611	873,147	1,104,100	1,079,565	1,114,719	1,243,450	1,171,284
Total Expenditures	3,548,300	3,488,203	3,895,476	3,953,640	4,319,057	4,053,153	4,062,107
Increase/(Decrease) in Fund Balance Before Transfers	1,756,161	2,912,584	2,618,141	2,314,751	2,117,056	2,014,902	2,060,047
TRANSFERS							
Debt Service	(1,308,883)	(1,350,282)	(1,323,310)	(1,629,599)	(1,748,957)	(1,798,585)	(1,987,596)
Pipeline	(414,628)	(539,553)	(579,033)	(876,875)	(875,190)	(730,663)	(643,959)
Capital Improvement	(32,650)	(1,007,749)	(580,337)	(107,000)	-	-	984,116
Total Transfers	(1,756,161)	(2,897,584)	(2,482,680)	(2,613,474)	(2,624,147)	(2,529,248)	(1,647,439)
Increase/(Decrease) in Fund Balance	-	15,000	135,461	(298,723)	(507,091)	(514,346)	412,608
Fund Balance, Beginning	250,000	250,000	265,000	400,461	101,738	101,738	(412,608)
Fund Balance, Ending	250,000	265,000	400,461	101,738	(405,353)	(412,608)	0

Paradise Irrigation District
 FY 2010/11 Budget
 Capital Improvement Summary
 Facility Capacity Fee

The Facility Capacity Fee Fund was established to collect fees from new service connections (specific connection fees) for growth related issues. Funds expended out of this fund must be used on projects that increase capacity to the District. (Restricted)

	Actual FY 2005/06	Actual FY 2006/07	Actual FY 2007/08	Actual FY 2008/09	Budget FY 2008/09	Estimated FY 2009/10	Budget FY 2010/11
REVENUES							
Interest	27,900	43,314	66,135	45,652	46,485	38,126	32,351
FMV Gain/Loss - Securities	-	-	-	(14,136)	-	18,147	-
Inc-Capacity Fees	151,298	112,317	135,199	65,641	75,000	18,962	75,000
Total Revenues	179,198	155,631	201,334	97,158	121,485	75,235	107,351
EXPENDITURES							
Major Capital Projects			94,635	10,303	815,956	14,423	323,966
Total Expenditures	-	-	94,635	10,303	815,956	14,423	323,966
Increase/(Decrease) in Fund Balance	179,198	155,631	106,699	86,855	(694,471)	60,812	(216,615)
Fund Balance, Beginning	1,132,000	1,311,198	1,466,829	1,573,527	1,660,382	1,660,382	1,721,194
Fund Balance, Ending	1,311,198	1,466,829	1,573,527	1,660,382	965,911	1,721,194	1,504,579

Paradise Irrigation District
 FY 2010/11 Budget
 Capital Improvement Summary
 Replacement Reserve

The Replacement reserve was established to fund extraordinary costs for replacements or repairs to buildings, structures, pipeline, vehicles, machinery and general furniture, fixtures & equipment not normally provided for in the annual budgets. (Designated)

	Actual FY 2005/06	Actual FY 2006/07	Actual FY 2007/08	Actual FY 2008/09	Budget FY 2009/10	Estimated FY 2009/10	Budget FY 2010/11
REVENUES							
Taxes - 1%	-	-	245,305	255,917	240,000	230,511	240,000
Interest	27,900	42,914	34,754	20,266	23,514	19,285	15,116
Grant	-	-	-	417,950	20,000	12,760	-
FMV Gain/Loss - Securities	-	-	-	(6,275)	-	9,179	-
Total Revenues	27,900	42,914	280,059	687,858	283,514	271,736	255,116
EXPENDITURES							
Major Capital Projects	-	-	-	-	-	-	250,000
Minor Capital Projects	-	-	15,342	-	-	-	-
Capital Equipment	-	-	317,953	505,914	249,000	266,539	63,500
Repair & Replacement	-	-	19,051	40,588	45,000	40,871	37,300
Total Expenditures	-	-	352,346	546,502	294,000	307,411	350,800
TRANSFERS							
Operating	-	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-	-
Increase/(Decrease) in Fund Balance	27,900	42,914	(72,287)	141,356	(10,486)	(35,675)	(95,684)
Fund Balance, Beginning	700,000	727,900	770,814	698,527	839,883	839,883	804,208
Fund Balance, Ending	727,900	770,814	698,527	839,883	829,397	804,208	708,524

Paradise Irrigation District
 FY 2010/11 Budget
 Capital Improvement Summary
 Long-Term Capital Reserve

The Long-Term Capital Reserve Fund was established to fund major projects that are anticipated to be needed in the next five years. The District collects \$1 every two months from the customers of the District to fund this reserve. (Designated)

	Actual FY 2005/06	Actual FY 2006/07	Actual FY 2007/08	Actual FY 2008/09	Budget FY 2009/10	Estimated FY 2009/10	Budget FY 2010/11
REVENUES							
\$1 Surcharge for Capital Projects	78,000	63,000	63,000	63,000	63,000	63,000	63,000
Interest	65,100	100,043	80,196	22,534	73,679	60,429	111,868
Other	-	-	-	-	460,000	-	10,000
Grant	-	-	-	223,795	1,098,911	966,640	132,271
RDA Reimbursement	-	-	-	237,254	59,502	59,502	-
FMV Gain/Loss - Securities	-	-	-	(6,978)	-	28,763	-
Total Revenues	143,100	163,043	143,196	539,606	1,755,092	1,178,334	317,139
EXPENDITURES							
Major Capital Projects	-	-	3,625,520	2,123,109	7,693,376	2,848,267	5,023,236
Minor Capital Projects	374,000	588,199	-	21,498	82,000	10,000	47,000
Total Expenditures	374,000	588,199	3,625,520	2,144,607	7,775,376	2,858,267	5,070,236
Increase/(Decrease) in Fund Balance Before Transfers & Debt Proceeds	(230,900)	(425,156)	(3,482,324)	(1,605,000)	(6,020,284)	(1,679,933)	(4,753,098)
TRANSFERS							
Operating	32,650	907,749	480,337	-	-	-	-
Total Transfers	32,650	907,749	480,337	-	-	-	-
Increase/(Decrease) in Fund Balance Before Debt Proceeds	(198,250)	482,593	(3,001,987)	(1,605,000)	(6,020,284)	(1,679,933)	(4,753,098)
Debt Proceeds	-	-	2,000,000	3,460,000	5,000,000	5,000,000	-
Increase/(Decrease) in Fund Balance	(198,250)	482,593	(1,001,987)	1,855,000	(1,020,284)	3,320,067	(4,753,098)
Fund Balance, Beginning	1,494,350	1,296,100	1,778,693	776,707	2,631,706	2,631,706	5,951,773
Fund Balance, Ending	1,296,100	1,778,693	776,707	2,631,706	1,611,422	5,951,773	1,198,676

Paradise Irrigation District
 FY 2010/11 Budget
 Capital Improvement Summary
 Drought Management Reserve

The Drought Reserve Fund was established to fund drought protection projections. During a drought the District may have to implement water restrictions on the customers. This would cause consumption revenue to drop. This fund will be used to supplement the Districts water revenue during a drought. The District established this reserve in FY 2006/07. (Designated)

	Actual FY 2005/06	Actual FY 2006/07	Actual FY 2007/08	Actual FY 2008/09	Budget FY 2008/09	Estimated FY 2009/10	Budget FY 2010/11
REVENUES							
Interest	-	-	4,509	5,933	8,640	7,086	5,997
FMV Gain/Loss - Securities	-	-	-	(1,837)	-	3,372	-
Total Revenues	-	-	4,509	4,096	8,640	10,460	5,997
TRANSFERS							
Operating		100,000	100,000	100,000	-	-	75,000
Total Transfers	-	100,000	100,000	100,000	-	-	75,000
Increase/(Decrease) in Fund Balance	-	100,000	104,509	104,096	8,640	10,460	80,997
Fund Balance, Beginning	-	-	100,000	204,509	308,605	308,605	319,065
Fund Balance, Ending	-	100,000	204,509	308,605	317,245	319,065	400,061

Paradise Irrigation District
 FY 2010/11 Budget
 Special Reserve Fund
 Save a Can Fund

The Save a Can/Buy a Fish Fund was established to allow the community to donate their aluminum cans to the District for the purpose of stocking fish in Paradise Lake. (Restricted)

	Actual FY 2005/06	Actual FY 2006/07	Actual FY 2007/08	Actual FY 2008/09	Budget FY 2009/10	Estimated FY 2009/10	Budget FY 2010/11
REVENUES							
Save a Can Revenue	9,420	7,480	7,718	6,779	7,500	7,946	7,500
Interest	-	-	316	170	314	257	229
FMV Gain/Loss - Securities	-	-	-	(53)	-	122	-
Total Revenues	9,420	7,480	8,034	6,896	7,814	8,326	7,729
EXPENDITURES							
Save a Can Expenses	9,420	7,480	9,183	8,540	8,000	7,364	8,000
Total Expenditures	9,420	7,480	9,183	8,540	8,000	7,364	8,000
Increase/(Decrease) in Fund Balance Before Transfers & Debt Proceeds	-	-	(1,149)	(1,644)	(186)	961	(271)
TRANSFERS							
Operating	1,000	-	-	7,000	-	-	-
Total Transfers	1,000	-	-	7,000	-	-	-
Increase/(Decrease) in Fund Balance	1,000	-	(1,149)	5,356	(186)	961	(271)
Fund Balance, Beginning	6,000	7,000	7,000	5,851	11,207	11,207	12,168
Fund Balance, Ending	7,000	7,000	5,851	11,207	11,021	12,168	11,897

Paradise Irrigation District
 FY 2010/11 Budget
 Special Reserve Fund
 Employee Obligation

The Employee Obligation Fund is established to fund the Districts employees' vacation and sick leave balances. (Restricted)

	Actual FY 2005/06	Actual FY 2006/07	Actual FY 2007/08	Actual FY 2008/09	Budget FY 2009/10	Estimated FY 2009/10	Budget FY 2010/11
REVENUES							
Interest Income	4,000	6,307	9,482	6,377	6,277	5,147	4,357
FMV Gain/Loss - Securities	-	-	-	(1,974)	-	2,450	-
Total Revenues	4,000	6,307	9,482	4,402	6,277	7,598	4,357
EXPENDITURES							
Employee Obligation	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Increase/(Decrease) in Fund Balance	4,000	6,307	9,482	4,402	6,277	7,598	4,357
Fund Balance, Beginning	200,000	204,000	210,307	219,789	224,191	224,191	231,789
Fund Balance, Ending	204,000	210,307	219,789	224,191	230,468	231,789	236,146

Paradise Irrigation District
 FY 2010/11 Budget
 Special Reserve Fund
 Paradise Fire Department

The Paradise Fire Department Fund is established to collect the hydrant fee that is collected with our bills. The fund is used to update and repair PFD infrastructure. All expenses must be approved by the Paradise Fire Department. (Restricted)

	Actual FY 2005/06	Actual FY 2006/07	Actual FY 2007/08	Actual FY 2008/09	Budget FY 2009/10	Estimated FY 2009/10	Budget FY 2010/11
REVENUES							
Interest income			4,646	3,424	3,249	2,665	3,593
PFD Revenue	79,571	152,802	127,908	124,114	120,000	123,952	120,000
FMV Gain/Loss - Securities	-	-	-	(1,060)	-	1,268	-
Total Revenues	79,571	152,802	132,554	126,478	123,249	127,885	123,593
EXPENDITURES							
PFD Expenses	79,571	155,407	117,581	128,455	120,000	52,770	120,000
Total Expenditures	79,571	155,407	117,581	128,455	120,000	52,770	120,000
Increase/(Decrease) in Fund Balance	-	(2,605)	14,973	(1,977)	3,249	75,116	3,593
Fund Balance, Beginning	105,650	105,650	103,045	118,018	116,041	116,041	191,157
Fund Balance, Ending	105,650	103,045	118,018	116,041	119,290	191,157	194,750

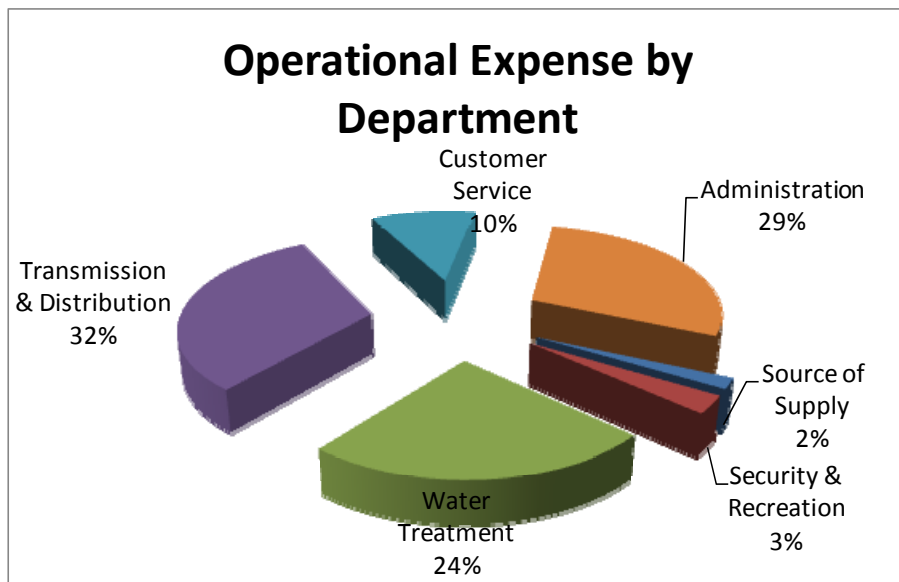
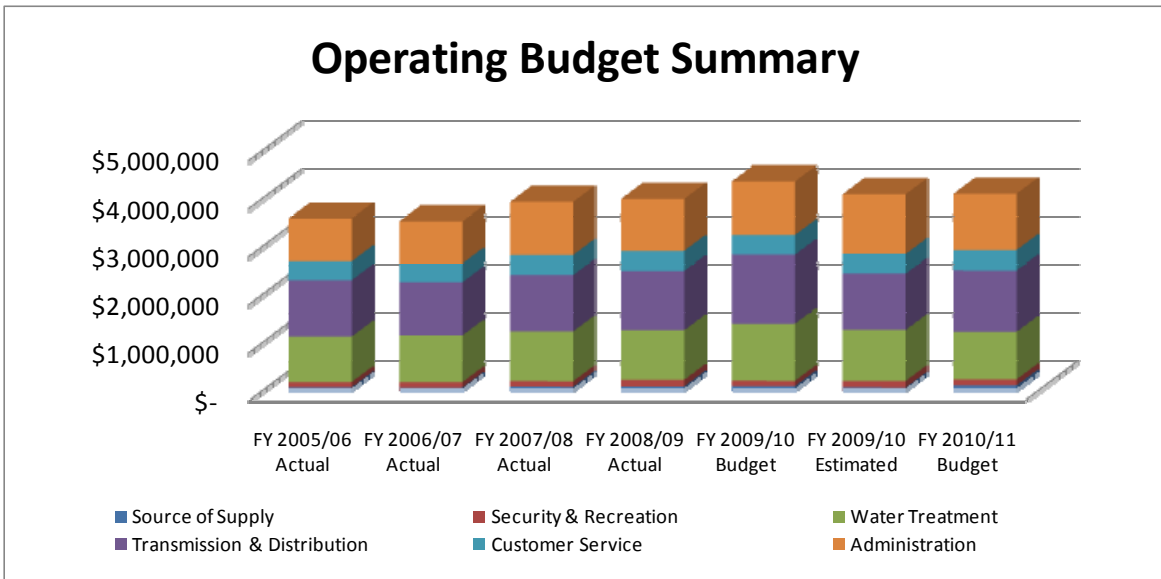
Paradise Irrigation District
 FY 2010/11 Budget
 Debt Reserve Fund

The Debt Service Reserve was established to fund the Districts Debt obligation on a yearly basis.

	Actual FY 2005/06	Actual FY 2006/07	Actual FY 2007/08	Actual FY 2008/09	Budget FY 2009/10	Estimated FY 2009/10	Budget FY 2010/11
REVENUES							
Inc-Assessment Res (PID Share)	195,317	182,420	188,139	166,136	190,000	193,254	190,000
Interest	71,800	40,156	57,306	36,266	34,996	28,703	34,246
FMV Gain/Loss - Securities	-	-	-	(11,229)	-	13,662	-
Total Revenues	267,117	222,576	245,444	191,172	224,996	235,618	224,246
EXPENDITURES							
Davis Grunsky	184,000	183,345	179,739	184,733	184,733	184,734	184,733
DWR	357,000	357,000	356,724	356,724	356,724	356,724	356,724
2001 Bond Refunding	971,000	968,513	973,852	960,446	1,002,708	973,375	954,125
Kleinert	64,000	64,000	58,438	54,531	25,906	25,938	-
IBANK	-	-	-	130,534	136,276	130,505	136,011
Private Placement	-	-	-	133,802	267,604	267,604	267,604
2009 COP's	-	-	-	-	-	95,323	312,644
Total Expenditures	1,576,000	1,572,857	1,568,754	1,820,771	1,973,952	2,034,203	2,211,842
Increase/(Decrease) in Fund Balance Before Transfers & Debt Proceeds	(1,308,883)	(1,350,282)	(1,323,310)	(1,629,599)	(1,748,957)	(1,798,585)	(1,987,596)
TRANSFERS							
Operating	1,308,883	1,350,282	1,323,310	1,629,599	1,748,957	1,798,585	1,987,596
Total Transfers	1,308,883	1,350,282	1,323,310	1,629,599	1,748,957	1,798,585	1,987,596
Increase/(Decrease) in Fund Balance	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	572,000	572,000	-
Fund Balance, Beginning	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,822,000
Fund Balance, Ending	1,250,000	1,250,000	1,250,000	1,250,000	1,822,000	1,822,000	1,822,000

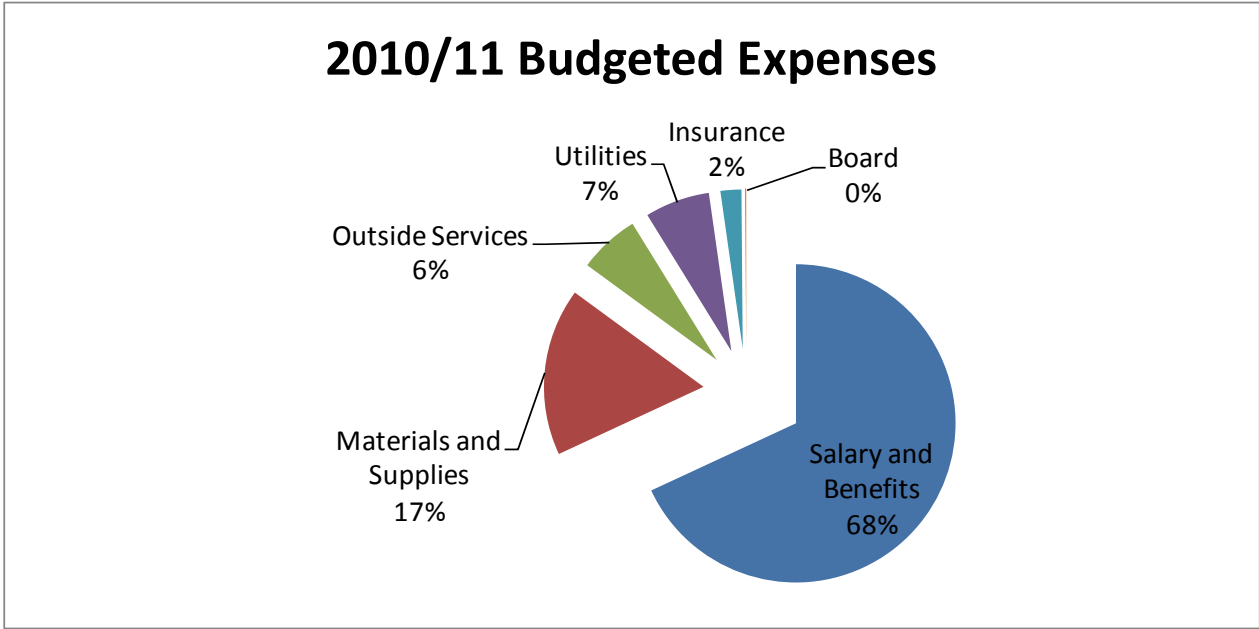
Paradise Irrigation District
 FY 2010/11 Budget
 Operating Budget Summary

	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2009/10 Estimated	FY 2010/11 Budget
Source of Supply	\$ 33,315	\$ 28,718	\$ 46,830	\$ 53,878	\$ 60,073	\$ 30,083	\$ 76,058
Security & Recreation	110,743	114,989	116,373	137,256	111,403	139,157	125,434
Water Treatment	947,531	973,376	1,038,077	1,030,305	1,188,019	1,062,038	987,901
Transmission & Distribution	1,174,041	1,106,512	1,172,099	1,233,874	1,434,737	1,170,498	1,278,241
Customer Service	391,058	391,460	417,997	418,760	410,106	407,926	423,189
Administration	891,611	873,147	1,104,100	1,079,565	1,114,719	1,243,450	1,171,284
Total Operating Expenditures	3,548,300	3,488,203	3,895,476	3,953,640	4,319,057	4,053,153	4,062,107



Paradise Irrigation District
 FY 2010/11 Budget
 Operating Budget Summary

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Projected	FY 2009/10 Budget	Changes from 2009/10 Actual to 2009/10 Budget	% Change	FY 2010/11 Budget	Changes from Budget 2009/10 to 2010/11 Budget	% Change
TOTAL									
Salary and Benefits	2,804,161	2,812,357	2,832,098	3,070,798	(238,700)	-7.77%	2,764,915	(305,884)	-11.06%
Materials and Supplies	513,613	621,919	534,021	674,250	(140,229)	-20.80%	691,200	16,950	2.45%
Outside Services	203,534	209,073	373,102	235,325	137,777	58.55%	248,900	13,575	5.45%
Utilities	299,258	243,345	243,450	252,560	(9,110)	-3.61%	265,650	13,090	4.93%
Insurance	74,910	66,298	70,481	86,124	(15,643)	-18.16%	86,443	319	0.37%
Board	-	647	-	-	-		5,000	5,000	
Total Operating Expense	3,895,476	3,953,640	4,053,153	4,319,057	(265,905)		4,062,107	(256,950)	

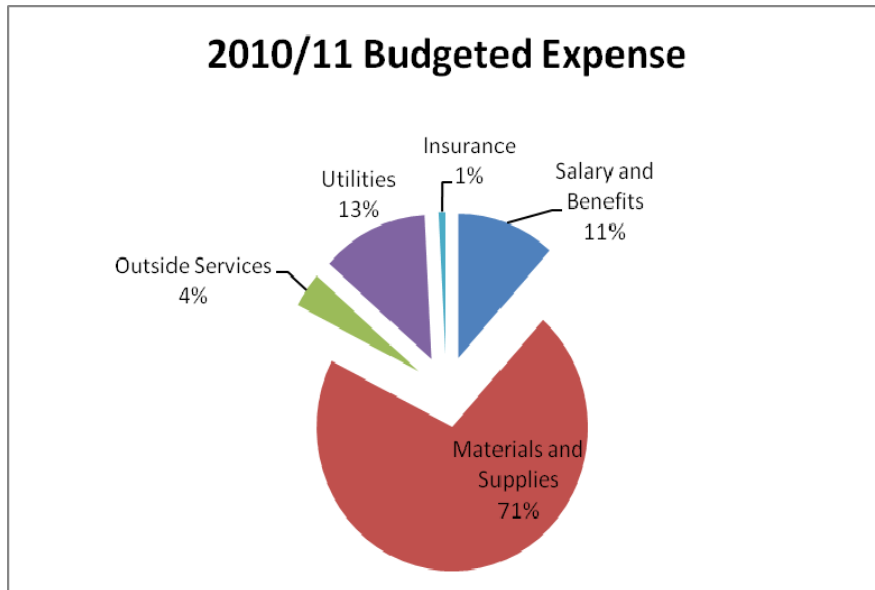
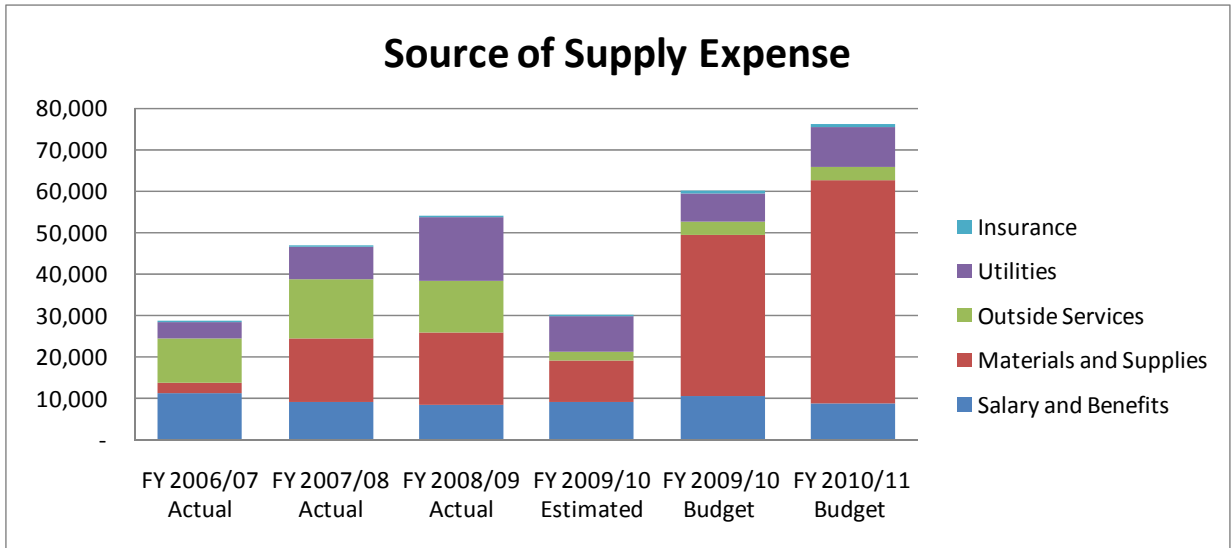


Paradise Irrigation District
 FY 2010/11 Budget
 Operating Budget Summary

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2009/10 Estimated	FY 2010/11 Budget
Source of Supply						
Salary and Benefits	11,395	9,227	8,552	10,645	9,111	8,830
Materials and Supplies	2,453	15,193	17,368	39,000	10,218	54,000
Outside Services	10,793	14,423	12,596	3,000	1,858	3,000
Utilities	3,802	7,691	15,094	6,800	8,641	9,600
Insurance	276	296	269	629	255	629
Total Source and Supply	28,718	46,830	53,878	60,073	30,083	76,058
Security & Recreation						
Salary and Benefits	98,350	101,468	125,605	92,860	125,858	108,040
Materials and Supplies	9,979	7,920	5,076	9,000	3,054	9,000
Outside Services	4,568	2,215	1,826	1,850	3,034	1,600
Utilities	2,091	1,998	2,296	4,800	4,883	3,900
Insurance	-	2,772	2,453	2,894	2,327	2,894
Total Security & Recreation	114,989	116,373	137,256	111,403	139,157	125,434
Water Treatment						
Salary and Benefits	622,502	629,179	633,943	760,272	670,090	542,085
Materials and Supplies	141,709	173,986	237,500	245,200	201,325	247,800
Outside Services	25,090	20,689	20,857	36,500	39,878	51,750
Utilities	168,719	197,790	123,382	129,650	136,717	129,550
Insurance	15,356	16,432	14,624	16,397	14,028	16,716
Total Water Treatment	973,376	1,038,077	1,030,305	1,188,019	1,062,038	987,901
Transmission & Distribution						
Salary and Benefits	736,845	848,054	854,277	1,029,501	846,279	895,391
Materials and Supplies	260,805	220,625	253,228	265,650	220,426	233,900
Outside Services	21,026	19,983	34,219	36,375	15,679	34,450
Utilities	66,093	60,177	71,206	78,460	68,251	89,750
Insurance	21,743	23,260	20,944	24,751	19,863	24,751
Total Transmission and Distribution	1,106,512	1,172,099	1,233,874	1,434,737	1,170,498	1,278,241
Customer Service						
Salary and Benefits	375,585	400,022	401,336	391,574	392,995	403,757
Materials and Supplies	6,379	7,819	8,282	7,500	5,895	8,400
Outside Services	-	-	-	-	365	-
Insurance	9,496	10,156	9,143	11,032	8,672	11,032
Total Customer Service	391,460	417,997	418,760	410,106	407,926	423,189
Administration						
Salary and Benefits	639,499	816,211	788,645	785,947	787,765	806,813
Materials and Supplies	71,948	88,071	100,465	107,900	93,104	138,100
Outside Services	110,739	146,224	139,576	157,600	312,289	158,100
Utilities	26,208	31,601	31,368	32,850	24,956	32,850
Insurance	24,273	21,994	18,864	30,422	25,336	30,422
Board Election	480	-	647	-	-	5,000
Total Administration	873,147	1,104,100	1,079,565	1,114,719	1,243,450	1,171,284

Paradise Irrigation District
 FY 2010/11 Budget
 Source of Supply

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Estimated	FY 2009/10 Budget	FY 2010/11 Budget
Source of Supply						
Salary and Benefits	11,395	9,227	8,552	9,111	10,645	8,830
Materials and Supplies	2,453	15,193	17,368	10,218	39,000	54,000
Outside Services	10,793	14,423	12,596	1,858	3,000	3,000
Utilities	3,802	7,691	15,094	8,641	6,800	9,600
Insurance	276	296	269	255	629	629
Department Totals	28,718	46,830	53,878	30,083	60,073	76,058



Paradise Irrigation District
FY 2010/11 Budget
Source of Supply

Long Term Goals

The long range goal for source of supply operations is to maintain maximum storage and high raw water quality, while reducing electric consumption. Maintaining the footprint at Magalia Reservoir will require frequent brush removal efforts by the District. It is also very important that operators are trained and committed to the efficient operation of the Raw Water Bypass Pipeline.

Major Accomplishments FY 2009-10

- Treatment Plant Operators managed the Magalia Raw Water Bypass Pipeline operation in a very effective and efficient manner, saving the District from having to pump water from Magalia Reservoir.
- Footprint of Magalia Reservoir was cleared again by fire crews again. Paradise and Magalia dams were both cleared of detrimental growth also.

Major Goals FY 2010-11

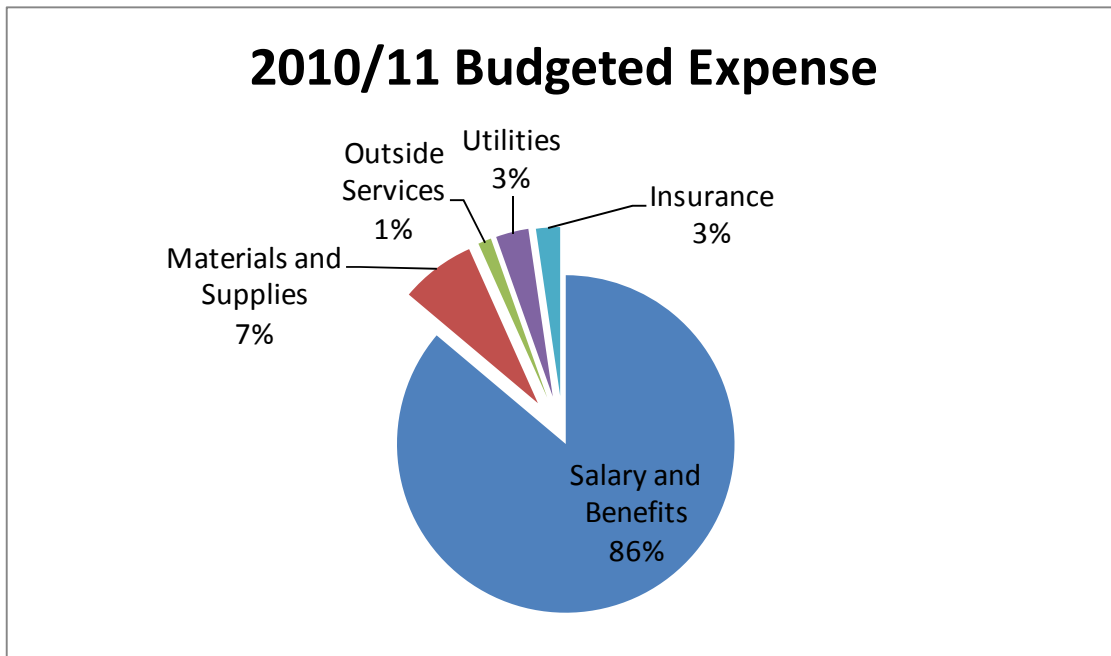
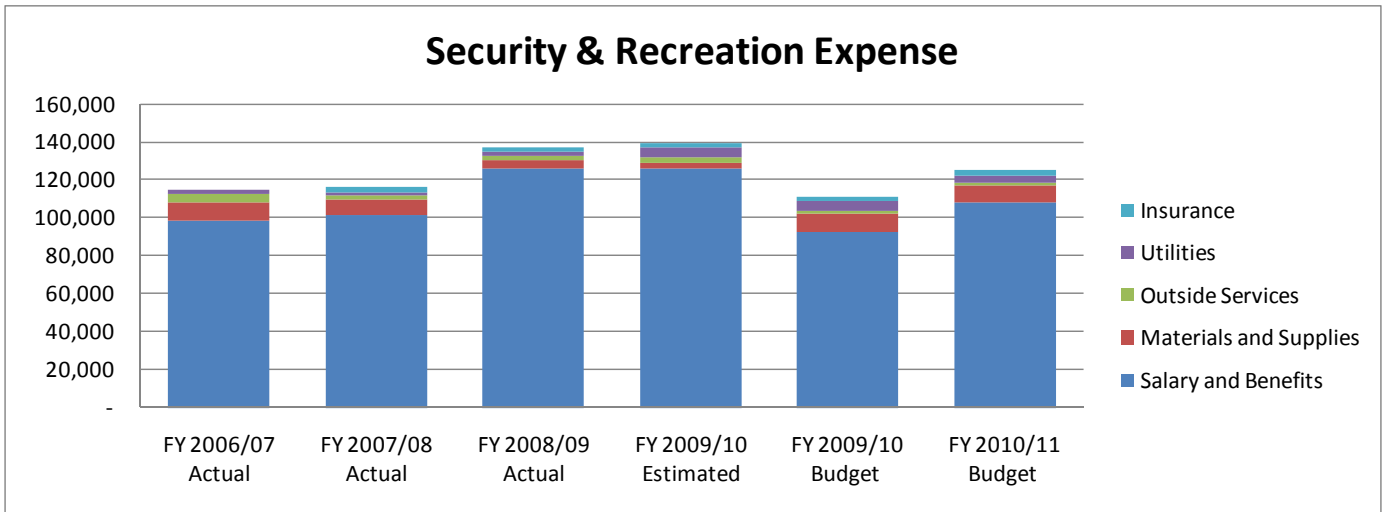
- Continue the optimization of the raw water bypass pipeline, while dealing with source of supply issues. The objective for the District is to reduce the electrical power needed to provide raw water for the treatment plant. Other considerations include managing water storage at Magalia Reservoir and Paradise Lake, while maintaining acceptable water quality at Magalia Reservoir. Supplemental pumping from Magalia Reservoir is required to recycle water used in the backwash and flushing processes. This pumping will be limited to weekends, to take advantage of PG&E's lowest rate schedule.
- Repair or Replace the Log Boom at Paradise Lake. The existing Log Boom is 30 years old and the links holding them together are worn out. Included in the budget are options for either replacing the entire thing or rebuilding the links on the existing unit.
- The access road around Paradise Lake needs some help at several creek crossings. These crossings require culverts to support the roadway. The overall condition of these culverts is poor due to corrosion. We need to make a list of what needs to be done and then prioritize which crossings need to be fixed first. Then we need to implement a program where one or two can be repaired each year.
- Diversion Dam Access - finish grading, culvert installation and road base surfacing are required to provide an all weather access road to the Diversion Dam.

Paradise Irrigation District
 FY 2010/11 Budget
 Source of Supply

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Estimated	FY 2009/10 Budget	Changes from 2009/10 Projected to 2009/10 Budget	% Change	FY 2010/11 Budget	Changes from Projected 2009/10 to 2010/11 Budget	% Change
<u>Salaries and Benefits</u>										
Salaries	7,730	6,584	5,900	6,095	6,049	(47)	-0.76%	4,791	(1,304)	-21.56%
Overtime	-	-	-	-	939	939		877	877	93.36%
Employee Related Benefits	3,665	2,643	2,652	3,016	3,657	641	21.25%	3,162	146	3.98%
<u>Materials and Supplies</u>										
Supplies and Services	523	-	13	-	-	-		-	-	
Gas & Oil	173	-	-	-	2,000	2,000		2,000	2,000	100.00%
Construction Supplies	223	36	108	-	-	-		-	-	
Misc Supplies	748	12,972	2,748	10,218	37,000	26,782	262.12%	37,000	26,782	72.38%
Pipe	35	-	0	-	-	-		-	-	
Small Tools	-	122	-	-	-	-		-	-	
Performance Testing Samples/Standards	-	-	14,498	-	-	-		15,000	15,000	
Permits	750	1,470	-	-	-	-		-	-	
<u>Outside Services</u>										
Security	5,500	7,228	10,054	1,040	-	(1,040)	-100.00%	-	(1,040)	
Uniforms	-	-	-	-	-	-		-	-	
Equipment Rental	-	-	-	-	200	200		200	200	100.00%
Engineering	1,774	281	-	-	-	-		-	-	
Commercial Services/Repairs	1,894	4,983	891	93	1,000	907	980.15%	1,000	907	90.74%
Weed Control	1,625	1,636	1,650	725	1,800	1,075	148.28%	1,800	1,075	59.72%
<u>Utilities</u>										
Electricity	2,728	7,216	14,484	8,127	6,500	(1,627)	-20.02%	9,000	873	13.43%
Phone	200	232	292	352	300	(52)	-14.79%	400	48	15.98%
Refuse Disposal	850	239	-	-	-	-		-	-	
Landscaping	24	4	318	162	-	(162)	-100.00%	200	38	
<u>Insurance</u>										
Liability Insurance	276	296	269	255	629	374	146.49%	629	374	59.43%
	28,718	46,830	53,878	30,083	60,073	29,990		76,058	45,975	

Paradise Irrigation District
 FY 2010/11 Budget
 Security & Recreation

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Estimated	FY 2009/10 Budget	FY 2010/11 Budget
Security & Recreation						
Salary and Benefits	98,350	101,468	125,605	125,858	92,860	108,040
Materials and Supplies	9,979	7,920	5,076	3,054	9,000	9,000
Outside Services	4,568	2,215	1,826	3,034	1,850	1,600
Utilities	2,091	1,998	2,296	4,883	4,800	3,900
Insurance	-	2,772	2,453	2,327	2,894	2,894
Department Totals	114,989	116,373	137,256	139,157	111,403	125,434



Paradise Irrigation District
FY 2010/11 Budget
Security & Recreation

Long Term Goals

The long term goal for the Security & Recreation Department is to provide security of our water supply at the District's water reservoirs and operational properties. This department also administers the recreational activities at Paradise Lake while promoting responsible use of the District's resources.

Major Accomplishments FY 2009-10

- Completed the Paradise Lake playground upgrade with all new equipment. A grant provided the shredded tire material for the playground area.
- Installed a concrete pad for a gazebo near the group picnic area at Paradise Lake.
- Installed new siding on well pump building and storage shed.
- The property off of Lakeridge Circle was officially leased to PRPD for the Botanical Garden.
- Managed another successful Kids Fishing Day.
- Fulfilled all the requirements for the State to continue the fish planting program at Paradise Lake.

Major Goals FY 2010-11

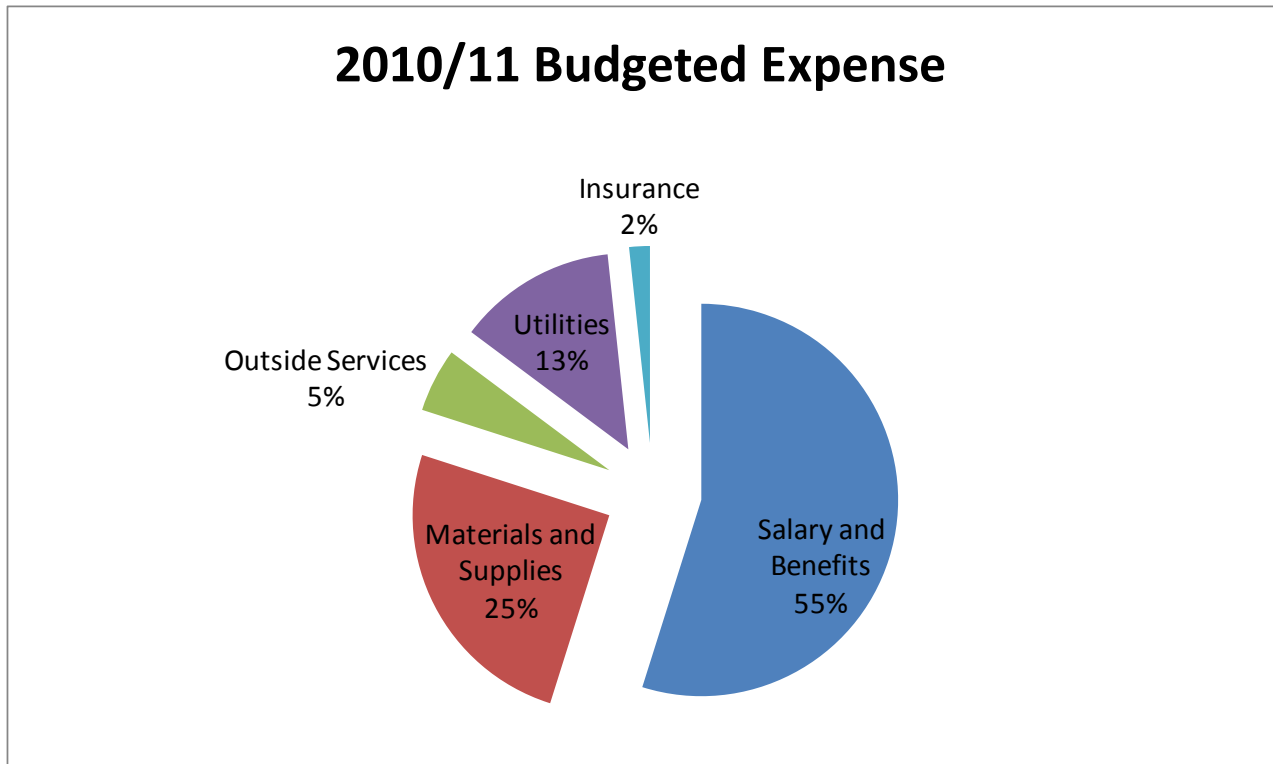
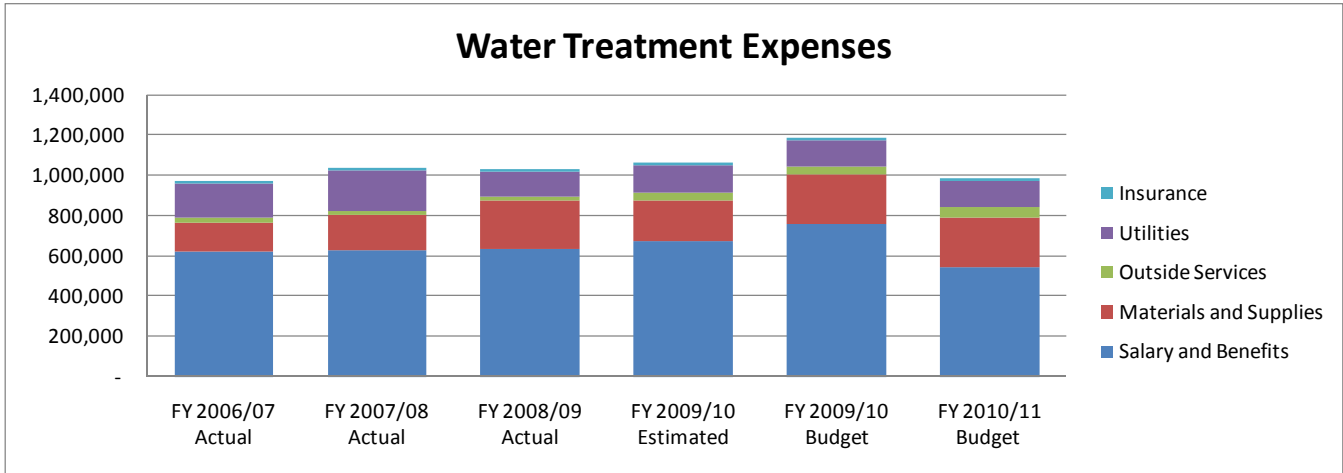
- The Paradise Lake Recreation Committee continues to evaluate and develop recommendations to the District board that improve the recreation experience of those who use the facilities at Paradise Lake. They also study fee structures and make recommendations on revenue expansion ideas.
- Build a gazebo to go on the new concrete slab.
- Move the outhouses in the parking area so that they no longer obstruct the view of the Lake.
- Purchase and install a bench (or two) in the playground area
- Re-roof handicap outhouse in park area.
- Purchase two new outhouses to replace old ones.
- Security is always an issue with water quality and the public use of our facilities. Increased patrol work at the District's reservoirs and bypass pipeline diversion dam will be necessary to assure high raw water quality and to minimize vandalism.

Paradise Irrigation District
 FY 2010/11 Budget
 Security & Recreation

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Estimated	FY 2010/11 Budget	Changes from 2009/10 Projected to 2009/10 Budget	% Change	FY 2010/11 Budget	Changes from Projected 2008/09 to 2009/10 Budget	% Change
<i>Salaries and Benefits</i>										
Salaries	66,538	69,573	88,172	84,923	65,535	(19,387)	-27.87%	79,077	(5,845)	-8.40%
Overtime	680	490	749	257	742	485	98.94%	250	(7)	-1.49%
Employee Related Benefits	31,132	31,405	36,684	40,679	26,583	(14,096)	-44.89%	28,713	(11,966)	-38.10%
<i>Materials and Supplies</i>										
Safety Training and Equipment	-	-	158	332	100	(232)		100	(232)	
Supplies and Services	974	573	908	905	1,200	295	51.43%	1,200	295	51.43%
Employee Travel	-	-	37	-	-	-		-	-	
Equipment	1,210	-	-	-	-	-		-	-	
Gas & Oil	2,301	2,224	2,265	1,646	4,500	2,854	128.33%	4,500	2,854	128.33%
Office Supplies	4	9	-	-	-	-	0.00%	-	-	0.00%
Construction Supplies	971	1,685	576	-	-	-	0.00%	-	-	0.00%
Misc Supplies	4,335	2,810	1,022	159	3,000	2,841	101.11%	3,000	2,841	101.11%
Pipe	-	-	-	-	-	-		-	-	
Small Tools	184	619	109	11	200	189	30.49%	200	189	30.49%
<i>Outside Services</i>										
Janitorial	151	262	358	723	400	(323)	-123.20%	400	(323)	-123.20%
Security	-	-	-	-	-	-		-	-	
Uniforms	313	195	128	103	200	97	49.53%	200	97	49.53%
Outside Services/Contracting	2,597	1,332	1,221	1,316	1,000	(316)	-23.70%	1,000	(316)	-23.70%
Commercial Services/Repairs	1,507	425	119	892	250	(642)	-151.04%	-	(892)	-209.86%
<i>Utilities</i>										
Electricity - Treatment Plant	684	788	867	1,501	1,000	(501)	-63.58%	1,000	(501)	-63.58%
Phone	1,290	1,001	530	478	900	422	42.16%	900	422	42.16%
Refuse Disposal	-	194	899	870	900	30	15.55%	-	(870)	-447.58%
Landscaping	117	15	-	2,034	2,000	(34)	-232.71%	2,000	(34)	
Landfill	-	-	-	-	-	-		-	-	
<i>Insurance</i>										
Liability Insurance	-	2,772	2,453	2,327	2,894	566	20.43%	2,894	566	20.43%
	114,989	116,373	137,256	139,157	111,403	(27,754)		125,434	(13,724)	

Paradise Irrigation District
 FY 2010/11 Budget
 Water Treatment

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Estimated	FY 2009/10 Budget	FY 2010/11 Budget
Water Treatment						
Salary and Benefits	622,502	629,179	633,943	670,090	760,272	542,085
Materials and Supplies	141,709	173,986	237,500	201,325	245,200	247,800
Outside Services	25,090	20,689	20,857	39,878	36,500	51,750
Utilities	168,719	197,790	123,382	136,717	129,650	129,550
Insurance	15,356	16,432	14,624	14,028	16,397	16,716
Department Totals	973,376	1,038,077	1,030,305	1,062,038	1,188,019	987,901



Paradise Irrigation District
FY 2010/11 Budget
Water Treatment

Long Term Goal

To provide the highest quality water, which meets or exceeds all water quality standards set by the USEPA and California Department of Health. It is also the commitment of each operator to perform as a water treatment professional in day to day performance of their duties. Each operator has the responsibility to make daily decisions that result in a cost effective and efficient plant operation while maintaining the highest quality of water.

Major Accomplishments FY 2009/10

- Managed to run the System with minimal help from the Superintendent (out on Sick Leave)
- Completed the last few items in the SCADA / PLC upgrade.
- Filed for renewal of NPDES Permit for discharge from Water Treatment Plant into Magalia Reservoir.
- Purchased and installed a new chlorine analyzer (old unit broke down, no replacement parts available) which has more safeguards than old system.

Major Goals FY 2010/11

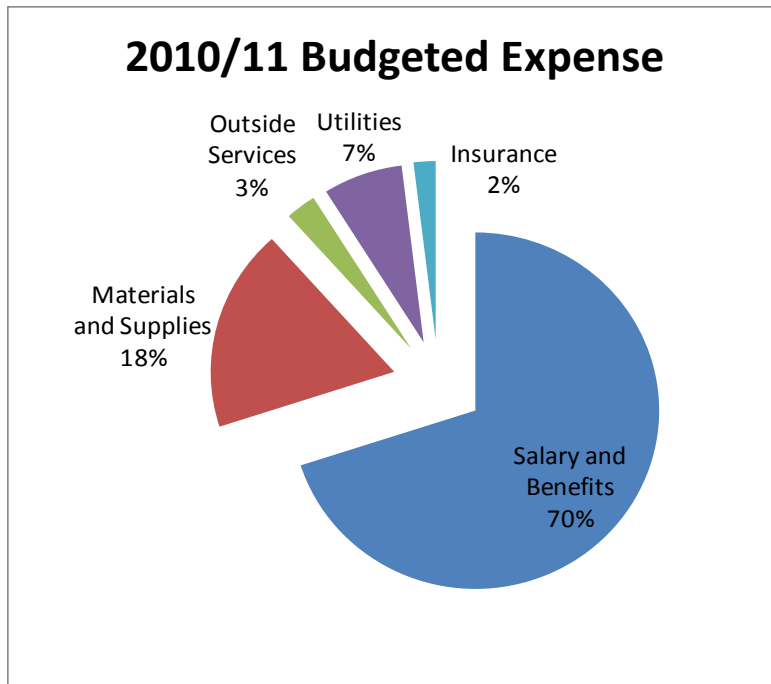
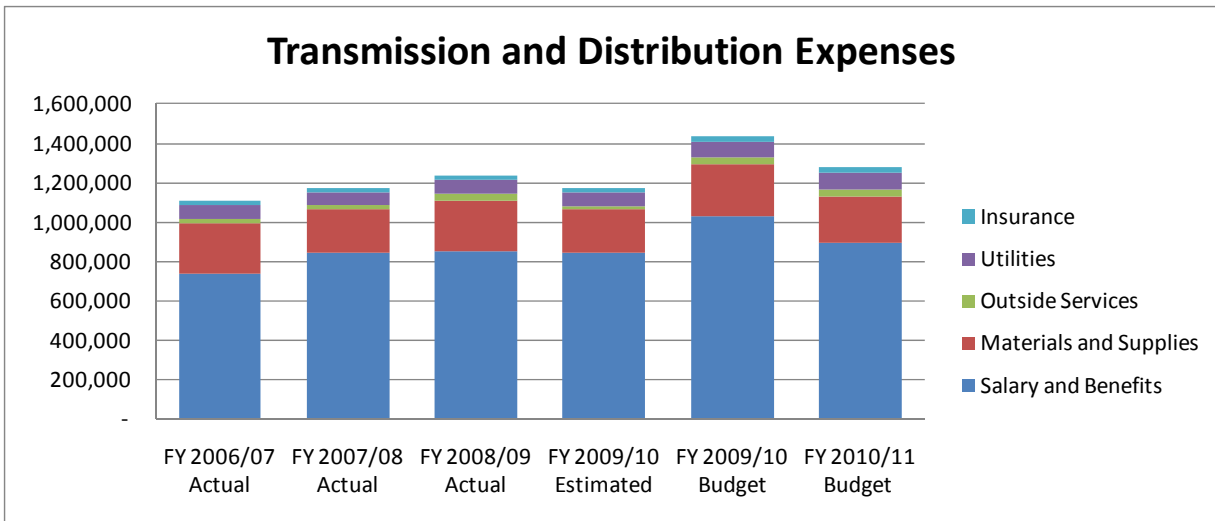
- Complete all required reports for the new NPDES Permit. Come up with a solid plan on what and how to implement changes required to come into compliance by end of permit cycle (5 years).
- Get at least one operator trained in SCADA and PLC programming so that we can do any changes or additions to the system "in house".
- The interior coating of the equalization tank has failed and a new coating must be applied to protect the steel shell. This procedure is a challenge due to the fact the tank must remain in service while repairs to the coating are made. We plan to work sections of the tank during low flow periods, which allows 8 hour work sessions. The coating material is a fast cure epoxy, which is very tolerant of moisture and requires minimal surface preparation.
- Either replace the chlorine equipment or look into other alternatives for disinfection.
- Rebuild one of the old air compressors to have on hand as a replacement.
- Replace one of the in-house water supply pumps – these pumps (there are 3 total) have been in service since 1995 providing all of the potable water we use in the treatment plant. Then have the old pump re-built to have on hand as a replacement.
- Over time, filter and clarifier media breaks down and is carried away during the flushing process, where it settles at the bottom of the wash water equalization tank. Periodically, this waste media must be removed and disposed of. It is our goal to complete this cleaning process this year.

Paradise Irrigation District
FY 2010/11 Budget
Water Treatment

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Estimated	FY 2009/10 Budget	Changes from 2009/10 Projected to 2009/10 Budget	% Change	FY 2010/11 Budget	Changes from Projected 2008/09 to 2009/10 Budget	% Change
<i>Salaries and Benefits</i>										
Salaries	383,665	391,995	397,716	401,498	460,379	58,881	14.67%	306,978	(94,520)	-23.54%
Overtime	39,793	39,963	40,169	49,939	47,397	(2,542)	-5.09%	42,975	(6,964)	-13.95%
Employee Related Benefits	199,045	197,221	196,058	218,653	252,496	33,843	15.48%	192,132	(26,521)	-12.13%
<i>Materials and Supplies</i>										
Safety Training and Equipment	108	200	66	603	1,500	897	148.58%	1,500	897	148.58%
Supplies and Services	1,495	3,270	2,307	2,523	3,000	477	18.92%	3,000	477	18.92%
Recruitment Expense	-	-	50	210	-	(210)	-100.00%	-	(210)	-100.00%
Employee Expense	496	64	156	86	300	214	248.07%	300	214	248.07%
Employee Travel	184	200	181	114	200	86	74.83%	300	186	162.24%
Employee Training	1,134	848	2,124	884	4,000	3,116	352.43%	4,000	3,116	352.43%
Equipment	54	9,701	944	12,361	-	(12,361)	-100.00%	2,500	(9,861)	-79.78%
Gas & Oil	3,205	4,998	7,109	5,949	12,000	6,051	101.72%	12,000	6,051	101.72%
Chemicals	78,712	91,556	122,842	103,221	160,000	56,779	55.01%	160,000	56,779	55.01%
Laboratory Supplies	15,990	17,928	49,608	26,607	62,500	35,893	134.90%	62,500	35,893	134.90%
Misc Supplies	39,983	44,430	50,009	48,565	200	(48,365)	-99.59%	200	(48,365)	-99.59%
Pipe	294	606	1,952	56	1,000	944	1680.63%	1,000	944	1680.63%
Small Tools	55	186	153	144	500	356	247.20%	500	356	247.20%
<i>Outside Services</i>										
Education/Seminars	4,831	356	1,843	4,362	3,000	(1,362)	-31.23%	13,000	8,638	198.01%
Professional Services	120	2,181	6,200	200	2,000	1,800	900.00%	2,000	1,800	900.00%
Janitorial	1,236	1,208	1,065	881	1,000	119	13.47%	1,000	119	13.47%
Security	1,263	1,658	1,275	1,081	2,000	919	84.98%	2,000	919	84.98%
Uniforms	3,259	2,462	1,912	1,863	3,000	1,137	61.07%	3,000	1,137	61.07%
Licenses	375	2,781	365	210	1,000	790	376.19%	1,000	790	376.19%
Equipment Rental	-	146	1,296	-	1,000	1,000		1,000	1,000	
Outside Services/Contracting	1,682	549	781	954	1,000	46	4.86%	1,000	46	4.86%
Commercial Services/Repairs	10,749	6,705	4,245	28,927	20,000	(8,927)	-30.86%	25,250	(3,677)	-12.71%
Weed Control	1,575	2,644	1,875	1,400	2,500	1,100	78.57%	2,500	1,100	78.57%
<i>Utilities</i>										
Electricity	166,723	194,234	120,848	134,119	120,400	(13,719)	-10.23%	120,400	(13,719)	-10.23%
Phone	744	737	2,125	1,865	2,050	185	9.89%	2,050	185	9.89%
Refuse Disposal	261	678	275	317	1,000	683	215.28%	500	183	57.64%
Landscaping	56	6	133	416	200	(216)	-51.87%	600	184	44.38%
Landfill	934	2,136	-	-	6,000	6,000		6,000	6,000	
<i>Insurance</i>										
Liability Insurance	15,356	16,432	14,624	14,028	16,397	2,369	16.89%	16,716	2,688	19.16%
	973,376	1,038,077	1,030,305	1,062,038	1,188,019	125,981		987,901	(74,137)	

Paradise Irrigation District
 FY 2010/11 Budget
 Transmission and Distribution

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Estimated	FY 2009/10 Budget	FY 2010/11 Budget
Transmission & Distribution						
Salary and Benefits	736,845	848,054	854,277	846,279	1,029,501	895,391
Materials and Supplies	260,805	220,625	253,228	220,426	265,650	233,900
Outside Services	21,026	19,983	34,219	15,679	36,375	34,450
Utilities	66,093	60,177	71,206	68,251	78,460	89,750
Insurance	21,743	23,260	20,944	19,863	24,751	24,751
Department Totals	1,106,512	1,172,099	1,233,874	1,170,498	1,434,737	1,278,241



Paradise Irrigation District
FY 2010/11 Budget
Transmission and Distribution

Long Term Goals

- Construct and complete a fully functional District complex that houses operations and maintenance personnel and equipment as well as all administrative personnel on the Clark Road District property.
- Develop a more reliable and lower level of maintenance fleet of vehicles and equipment to reduce down time, reactive maintenance costs and allow for more preventive maintenance work.
- Replace every 4" hydrant in the system with a 6" hydrant; upgrade older 6" hydrants with new hydrants and infill where the distance between hydrants is too great.
- Continue with replacement of leaking steel mains utilizing District crews and Contractors, utilizing new methods, materials and technologies wherever possible.
- Upgrade the entire meter system to remote read capability
- Expand and implement greater control on backflow prevention on meter services.
- Continue the replacement of polybutylene services until the remaining services are eliminated.
- Upgrade and renovate all pressure reducing stations in the Distribution system.
- Continue with upgrading the job costing and inventory control by providing lap tops for field personnel to log data, inventory and job costing.
- Continue upgrading the mapping system and making mapping available to all personnel electronically via desktop and laptop.
- Implement in house leak detection with the use of data loggers and the new Automated meter reading system
- Continue will system flushing and seek methods for improving efficiency and completeness.
- Continue with system valve program for locating, mapping and exercising.

Major Accomplishments FY 2009/10

- Completed the acquisition of the equipment replaced under the CARB equipment replacement grant.
- Under the Project WET, Water Education for Teachers, We will be conducting a "Splash Fair" water education for 4th grade students at two different locations, Paradise Elementary and Ponderosa School. And conduct other Public outreach programs such as ridge water tour to educate customers and Kids Fishing Day.
- We completed all asphalt work except for some miscellaneous patches, including contract asphalt work on pipeline projects and overseeing the contract work.
- Projecting the installation of approximately 3,000 feet of main for the fiscal year.
- Continued being productive under the strain of having 5 seasoned personnel out for extended periods of time due to illness and losing 3 full time employees.
- Coordinated work with the Town of Paradise and the Paradise Fire Department on mutual aid in snow plowing and fire suppression assistance.
- We conducted numerous planning sessions and developed multiple iterations of plans and potential possibilities for the proposed corporation yard and achieved the goal of moving forward with the help of a site engineer and a floor plan for the facilities and began environmental studies.
- We continue to hire temp staff from an outside agency with good results
- Cleaned the sludge basins at the Treatment Plant.
- Flushed the entire Distribution System.
- Two employees tested for Distribution certification.
- Maintained a great safety record.
- Continued with electronic time cards testing and implementation.
- Repaired 99 main leaks, 23 polybutylene leaks and 29 service leaks in 2009.
- Continued with replacement or retrofit of On Road Diesel trucks replacing a dump truck and service truck.
- Completed work with Management staff on new Employee Evaluation form with emphasis on narrative style form and implemented its use.
- Continued to receive high marks for service provide to customers
- Began and completed addition of a new Board room and tenant improvements to the newly acquired Administration Building on Clark Road at Rossi Lane with excellent construction, planning and supervision by our team.

Paradise Irrigation District
FY 2010/11 Budget
Transmission and Distribution

- Outstanding results in the annual inventory.
- Completed compliance with no lead brass requirements.

Major Goals FY 2010/11

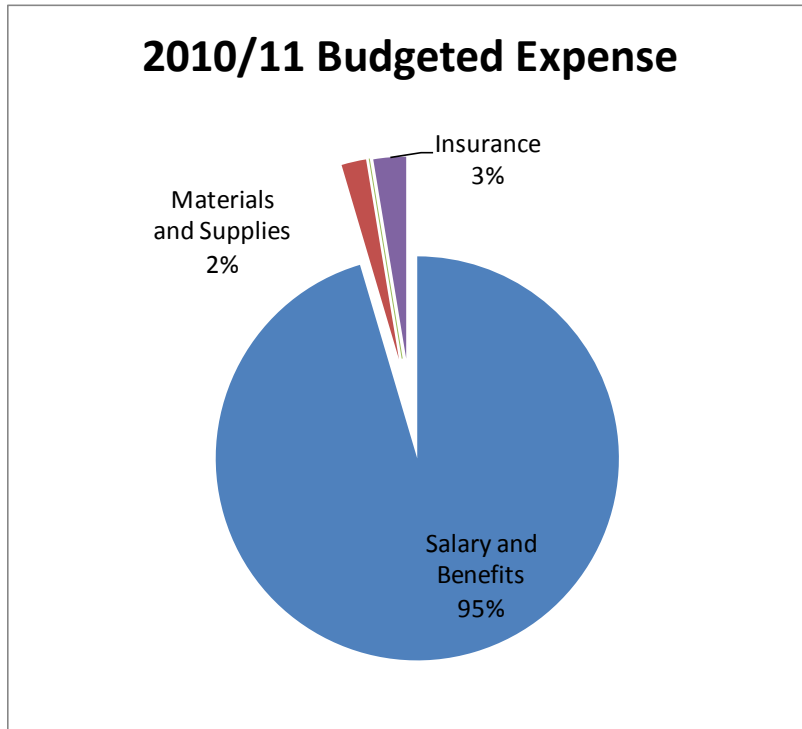
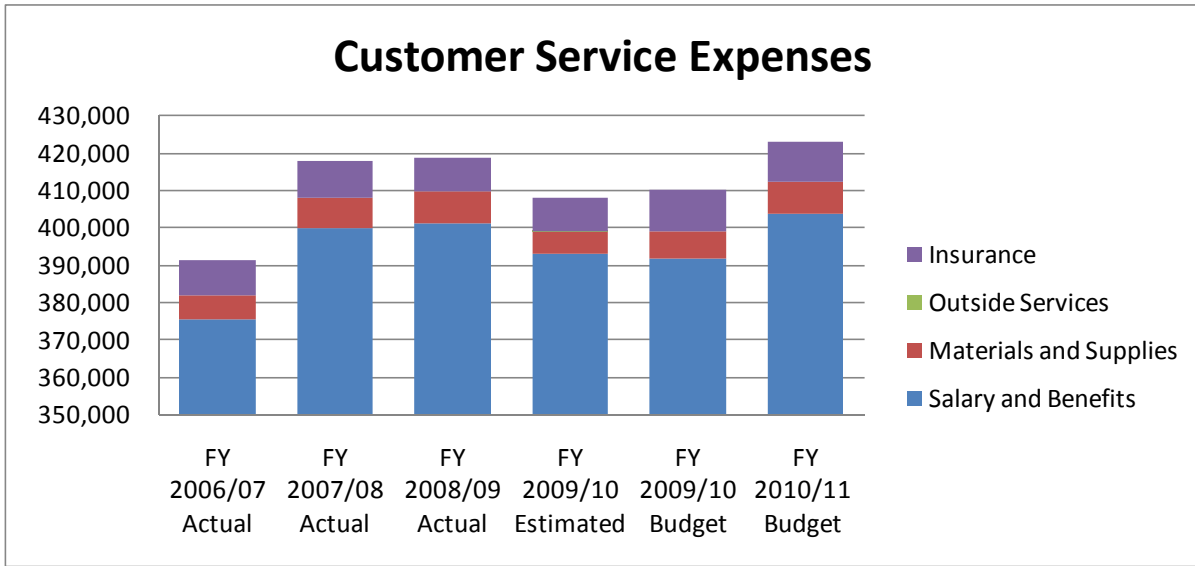
- Complete plans and design work for a new Corporation Yard master plan, acquire permits and begin site work with District crews to include grading underground electric, water, gas, storm and septic. Begin construction of buildings using District crews where possible.
- Complete remaining pipe projects including Elliot Road, Peck Lane, Sunburst, Pearson at Hilltop, Oak Springs, Rossi Lane 12" and Corp yard fire line.
- Accomplish more significant work on the Operations and Maintenance Manual.
- Complete replacement or retrofit of On Road Diesel trucks by December 2011.
- Flush Distribution system.
- Complete asphalt work and miscellaneous asphalt repairs by District crews.
- Assist Engineering with updating pipe data base to new mapping system.
- Continue with public outreach programs such as project WET, Splash for grade school children and Ridge Water tour.
- Continue with development and implementation of a routine training schedule
- The target goal for hydrant replacement will be approximately 30 new hydrants this year. Work is based on replacements required by pipeline replacement and other needed work in accordance with Paradise Fire Department authorizations for work needed.
- Replace approximately 50 polybutylene service connections in the current year.
- Complete draft of Backflow Prevention Policies & Procedures (with Engineering) and have Board of Directors approve the policy.
- Achieve maximum efficiencies with a reduced work force.
- Upgrade the pressure reducing station at Clark and Elliot Road.
- Replace one 18 year old service truck.
- Defer replacement of the Large 710 Backhoe and explore the cost effectiveness of renting an excavator.

Paradise Irrigation District
 FY 2010/11 Budget
 Transmission and Distribution

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Estimated	FY 2009/10 Budget	Changes from Projected 2009/10 to 2009/10 Budget	% Change	FY 2010/11 Budget	Changes from Projected 2009/10 to 2010/11 Budget	% Change
<i>Salaries and Benefits</i>										
Salaries	475,598	546,543	546,047	530,076	667,700	137,624	25.96%	581,691	51,615	9.74%
Overtime	12,325	18,250	15,427	8,239	10,574	2,334	28.33%	8,536	297	3.60%
Employee Related Benefits	248,922	283,261	292,803	307,964	351,227	43,264	14.05%	305,164	(2,800)	-0.91%
<i>Materials and Supplies</i>										
Safety Training and Equipment	9,749	10,761	6,787	10,244	7,400	(2,844)	-27.76%	7,500	(2,744)	-26.78%
Supplies and Services	7,197	7,394	20,863	20,158	9,800	(10,358)	-51.38%	23,000	2,842	14.10%
Recruitment Expense	1,206	1,923	335	1,373	600	(773)	-56.29%	2,700	1,327	96.69%
Employee Expense	297	495	295	199	400	201	100.62%	500	301	150.78%
Employee Travel	247	331	-	86	200	115	133.92%	-	(86)	-100.00%
Employee Training	215	1,159	1,348	270	1,850	1,580	585.19%	1,200	930	344.44%
Gas & Oil	36,153	48,547	43,093	35,302	50,000	14,698	41.64%	44,000	8,698	24.64%
Construction Supplies	42,448	26,462	46,683	12,293	47,250	34,957	284.37%	15,000	2,707	22.02%
Pipe	64,332	52,295	49,314	33,989	57,000	23,011	67.70%	48,000	14,011	41.22%
Meters	273	-	-	-	-	-	-	-	-	-
Small Hand Tools	6,128	5,431	5,785	5,274	7,000	1,726	32.73%	6,000	726	13.77%
Equipment	21,526	3,142	7,823	7,322	3,450	(3,872)	-52.88%	20,300	12,978	177.23%
Equipment Rental	232	12,353	3,337	2,084	500	(1,584)	-76.00%	500	(1,584)	-76.00%
Equipment Repairs	67,909	32,742	47,445	50,735	41,150	(9,585)	-18.89%	53,000	2,265	4.46%
Misc Parts	1,765	13,976	15,968	37,061	35,050	(2,011)	-5.43%	7,800	(29,261)	-78.95%
Office Equipment	78	2,069	500	381	500	119	31.09%	800	419	109.74%
Office Supplies	721	1,285	1,721	854	1,100	246	28.87%	1,100	246	28.87%
Permits	331	261	1,247	2,076	2,400	324	15.60%	2,500	424	20.41%
Tank Repair	-	-	685	727	-	(727)	-100.00%	-	(727)	-100.00%
<i>Outside Services</i>										
Education/Seminars	1,906	2,075	725	1,727	1,000	(727)	-42.10%	3,000	1,273	73.71%
Professional Services	-	-	-	-	-	-	-	-	-	-
Uniforms	8,363	8,188	8,310	4,437	9,000	4,563	102.86%	4,800	363	8.19%
Janitorial	4,861	5,741	5,618	2,863	4,600	1,737	60.64%	3,500	637	22.23%
Outside Services/Contracting	2,076	881	15,749	3,534	16,500	12,966	366.87%	17,800	14,266	403.66%
Dues and Subscriptions	102	55	92	50	100	50	100.00%	50	-	0.00%
Licenses	470	954	800	480	1,275	795	165.89%	1,000	520	108.54%
Security	1,589	1,135	900	763	800	37	4.82%	800	37	4.82%
Lab Fees	310	-	-	-	-	-	-	-	-	-
Weed Control	1,350	954	2,025	1,825	3,100	1,275	69.86%	3,500	1,675	91.78%
<i>Utilities</i>										
Electricity	57,113	48,254	58,068	57,047	61,880	4,833	8.47%	75,200	18,153	31.82%
Cell Phone	2,577	3,664	6,285	3,988	8,900	4,912	123.15%	6,000	2,012	50.44%
Phone	4,688	4,377	4,872	5,158	5,080	(78)	-1.51%	5,650	492	9.54%
Refuse Disposal	1,333	1,389	1,503	1,459	1,500	41	2.84%	1,600	141	9.69%
Landscaping	259	2,020	-	13	500	487	3645.32%	500	487	3645.32%
Landfill	122	473	477	587	600	13	2.23%	800	213	36.30%
<i>Insurance</i>										
Liability Insurance	21,743	23,260	20,944	19,863	24,751	4,888	24.61%	24,751	4,888	24.61%
	1,106,512	1,172,099	1,233,874	1,170,498	1,434,737	264,239		1,278,241	107,743	

Paradise Irrigation District
 FY 2010/11 Budget
 Customer Service

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Estimated	FY 2009/10 Budget	FY 2010/11 Budget
Customer Service						
Salary and Benefits	375,585	400,022	401,336	392,995	391,574	403,757
Materials and Supplies	6,379	7,819	8,282	5,895	7,500	8,400
Outside Services	-	-	-	365	-	-
Insurance	9,496	10,156	9,143	8,672	11,032	11,032
Department Totals	391,460	417,997	418,760	407,926	410,106	423,189



Paradise Irrigation District
FY 2010/11 Budget
Customer Service

Long Term Goals

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

Major Accomplishments FY 2009/10

- Continued to receive high marks in the customer survey responses
- Exchanged 300 meters
- Backflow tested 600 PID customers
- Completed the contract with Chevron Energy Solutions for an Automated Meter Reading System (AMR) and started replacement of meters and transmitters.
- Assist AMR installation contractor with meter locations and problems that arise.
- Recertify for Backflow certification.

Major Goals FY 2010/11

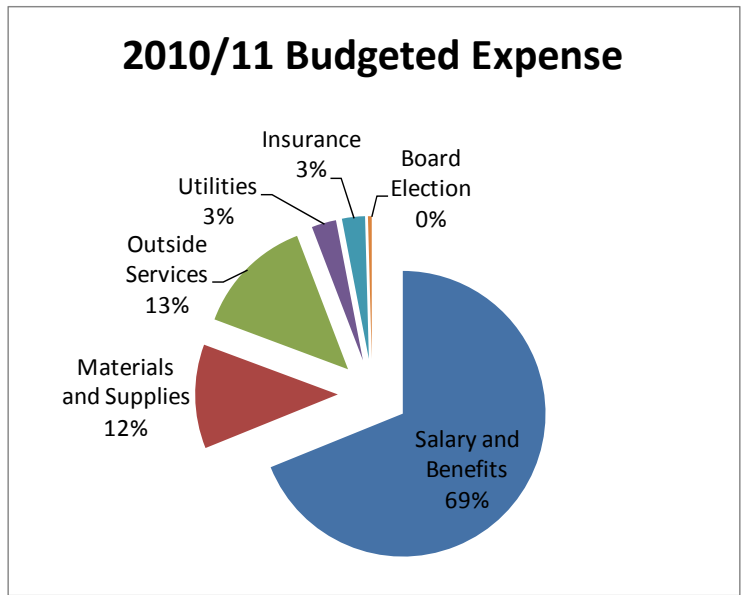
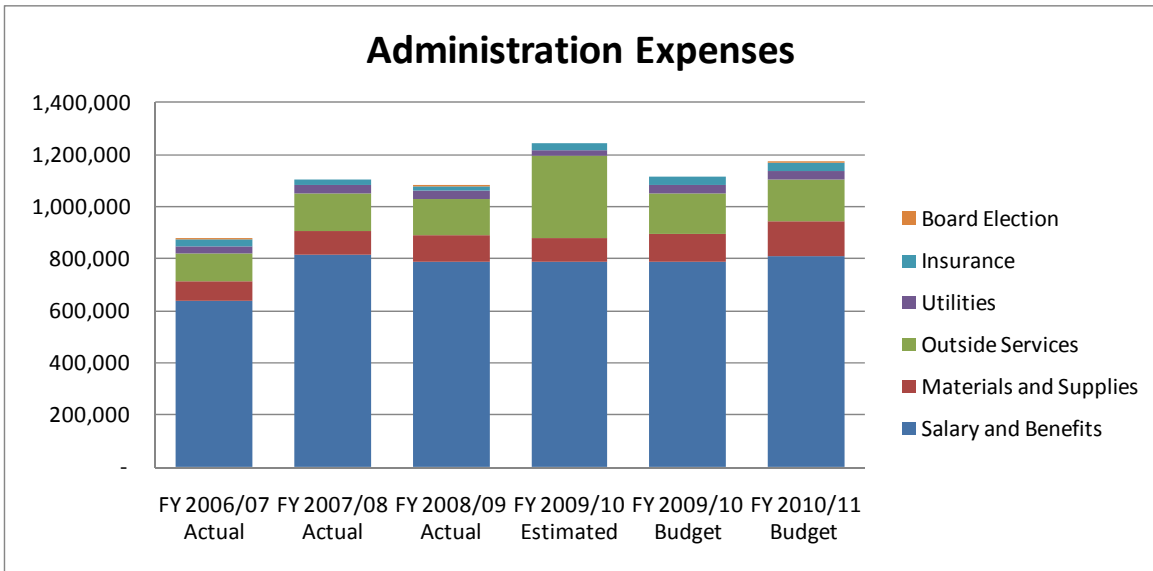
- The meter shop will focus on troubleshooting the new AMR system,, responding to customer leaks and providing assistance to customers with the new AMR system.
- Complete the installation of the new Automated Meter Reading System to include meters, transmitters, Gateways, repeaters and collection of data.
- Continue to relocate meters off private pipelines.
- Conduct a backflow prevention survey for Institutions, commercial and industrial customers and random residential customers.
- Start the integration of the GIS mapping system with the utility billing software
- Complete and implement the new Backflow Policy with Engineering and The Board of Directors.

Paradise Irrigation District
 FY 2010/11 Budget
 Customer Service

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Estimated	FY 2009/10 Budget	Changes from Projected 2009/10 to 2009/10 Budget	% Change	FY 2010/11 Budget	Changes from Projected 2008/09 to 2009/10 Budget	% Change
<i>Salaries and Benefits</i>										
Salaries	236,644	252,987	256,763	255,188	248,896.97	(6,291)	-2.47%	257,761.23	2,573	1.01%
Overtime	-	1,735	651	1,748	1,031.32	(717)	-41.01%	516.28	(1,232)	-70.47%
Employee Related Benefits	138,941	145,300	143,922	136,058	141,645.36	5,587	4.11%	145,479.20	9,421	6.92%
<i>Materials and Supplies</i>										
Gas & Oil	6,379	7,413	8,282	5,895	7,000.00	1,105	18.75%	8,400.00	2,505	42.50%
Employee Expense	-	-	-	-	-	-		-	-	
Employee Travel	-	-	-	-	-	-		-	-	
Small Hand Tools	-	406	-	-	500.00	500		-	-	
<i>Outside Services</i>										
Education/Seminars	-	-	-	365	-	(365)	-100.00%	-	(365)	-100.00%
Dues Subscriptions and Memberships	-	-	-	-	-	-		-	-	
Licenses/Fees	-	-	-	-	-	-		-	-	
<i>Insurance</i>										
Liability Insurance	9,496	10,156	9,143	8,672	11,031.98	2,360	27.21%	11,031.98	2,360	27.21%
	391,460	417,997	418,760	407,926	410,105.63	2,179		423,188.68	15,262	

Paradise Irrigation District
 FY 2010/11 Budget
 Administration

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Estimated	FY 2009/10 Budget	FY 2010/11 Budget
Administration						
Salary and Benefits	639,499	816,211	788,645	787,765	785,947	806,813
Materials and Supplies	71,948	88,071	100,465	93,104	107,900	138,100
Outside Services	110,739	146,224	139,576	312,289	157,600	158,100
Utilities	26,208	31,601	31,368	24,956	32,850	32,850
Insurance	24,273	21,994	18,864	25,336	30,422	30,422
Board Election	480	-	647	-	-	5,000
Department Totals	873,147	1,104,100	1,079,565	1,243,450	1,114,719	1,171,284



Paradise Irrigation District
FY 2010/11 Budget
Administration

Long Term Goals

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

Major Accomplishments FY 2009/10

Finance and Administration

- Secured Financing for the \$5,000,000 Meter Replacement Project
- Successfully Administered the Magalia Bypass Grant with Butte County
- Successfully analyzed and chose a new banking relationship for the District
- Contracted with Chevron Energy Solutions to install new meters with ARM
- Remolded the New Administration building
- Established a relationship with PG&E to acquire water from the Miocene Canal
- Developed a New District Yard Master Plan and Construction Plan for New Corporation Facilities.

Engineering

- Provide support for:
 - Integrated ridge water plan
 - Paradise Lake bladder dam storage
 - Water rights permit
 - Grant funded main replacement projects
 - Corporate yard relocation
- Managed 2 Prop 50 Pipeline replacement grants.
- Completed valve card conversion and distributed new map books
- Began scanning & archiving engineering records
- Complete draft of Backflow Prevention Policies & Procedures (with T & D)

Major Goals FY 2010/11

Finance and Administration

- Further Development of Water Supply projects both Long Term and Drought
- Completion of the environmental process for our Water Rights Extension
- Complete the necessary study for the implementation of GASB 45 (Other Post-Employment Benefits), and implement GASB 45 with the FY 2009/10 Audit.
- Develop written District reserving strategies.
- Evaluate current water rates under the constraints of Prop 218
- Implement AWWA Benchmarking into budget and monthly financial reports
- Evaluate our current technology support
- Continue to train local teachers and students in project WET

Engineering

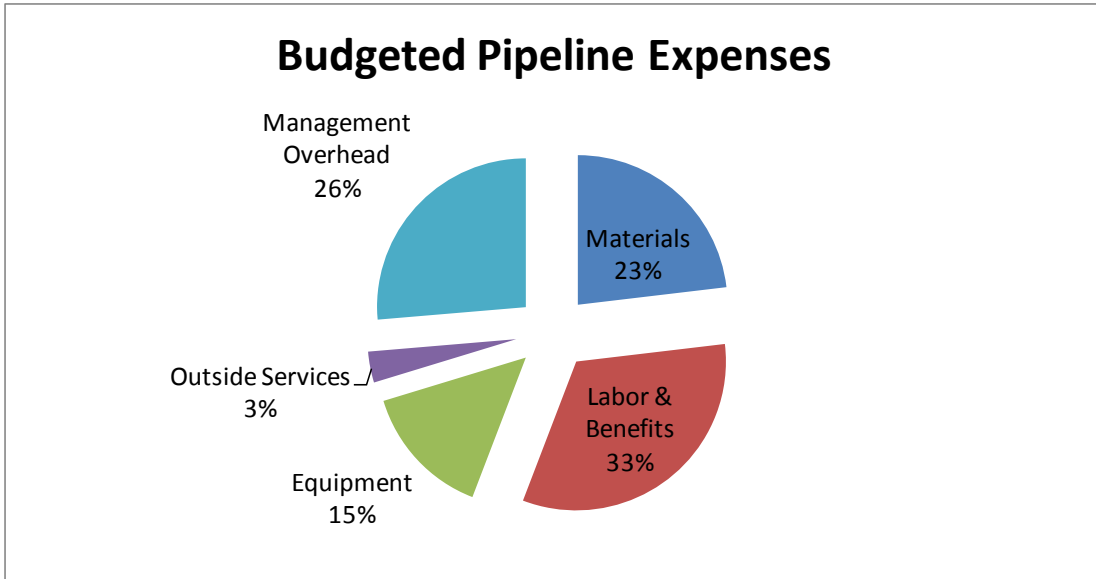
- Provide support for all major capital projects.
- Begin GIS implementation
- Continue to scan and archiving engineering records

Paradise Irrigation District
FY 2010/11 Budget
Administration

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Estimated	FY 2009/10 Budget	Changes from Projected 2009/10 to 2009/10 Budget	% Change	FY 2010/11 Budget	Changes from Projected 2009/10 to 2010/11 Budget	% Change
<i>Salaries and Benefits</i>										
Salaries	454,181	553,121	502,471	513,149	500,097	(13,052)	-2.54%	512,809	(341)	-0.07%
Overtime	-	288	-	1,269	-	(1,269)	-100.00%	809	(460)	-36.27%
Employee Related Benefits	185,318	262,801	286,174	273,347	285,850	12,503	4.57%	293,195	19,849	7.26%
<i>Materials and Supplies</i>										
Public Relations	2,905	7,086	3,423	4,467	7,000	2,533	56.71%	7,000	2,533	56.71%
Safety Training and Equipment	38	74	-	36	-	(36)	-100.00%	-	(36)	-100.00%
Supplies and Services	-	(0)	1,223	86	-	(86)	-100.00%	-	(86)	-100.00%
Equipment	2,378	1,535	5,109	2,932	18,000	15,068	514.00%	18,000	15,068	514.00%
Equipment Repairs	778	346	360	951	1,000	49	5.14%	1,000	49	5.14%
Gas & Oil	-	302	645	738	500	(238)	-32.20%	500	(238)	-32.20%
Recruitment Expense	331	1,112	-	-	-	-	-	-	-	-
Postage	25,250	24,413	27,951	27,995	26,000	(1,995)	-7.13%	26,000	(1,995)	-7.13%
Employee Expense	887	830	1,355	759	1,500	741	97.62%	1,500	741	97.62%
Employee Travel	8,206	8,350	8,260	7,499	9,500	2,001	26.68%	9,500	2,001	26.68%
Janitorial Supplies	3,696	3,716	4,131	4,420	4,100	(320)	-7.24%	4,100	(320)	-7.24%
Office Supplies	14,725	21,016	26,208	16,120	25,000	8,880	55.08%	25,000	8,880	55.08%
Misc Supplies	8,829	13,184	17,079	23,900	9,300	(14,600)	-61.09%	39,500	15,600	65.27%
Small Hand Tools	-	447	77	258	-	(258)	-100.00%	-	(258)	-100.00%
Engineering Supplies	3,925	5,660	4,644	2,941	6,000	3,059	104.02%	6,000	3,059	104.02%
<i>Outside Services</i>										
Education/Seminars	10,143	16,970	8,442	10,888	16,000	5,112	46.95%	16,000	5,112	46.95%
Security/Alarm Services	865	1,007	3,365	1,944	1,000	(944)	-48.57%	1,000	(944)	-48.57%
Dues Subscriptions and Memberships	25,111	16,001	18,933	19,283	20,900	1,617	8.38%	20,900	1,617	8.38%
Office Equipment/Repair and Service	26,481	32,301	35,128	27,801	45,000	17,199	61.86%	45,000	17,199	61.86%
Professional Services/Audit	9,967	10,293	11,372	195,028	10,750	(184,278)	-94.49%	11,250	(183,778)	-94.23%
Trustee Fees	2,100	2,453	13,150	6,950	8,700	1,750	25.18%	8,700	1,750	25.18%
Pest Control	350	382	350	350	400	50	14.29%	400	50	14.29%
Equipment Rental	1,304	1,909	1,767	1,780	2,000	220	12.38%	2,000	220	12.38%
Licenses/Fees	120	687	150	955	750	(205)	-21.44%	750	(205)	-21.44%
Taxes	93	103	-	-	100	100	-	100	100	-
Outside Service/Contracting	122	109	2,812	-	2,000	2,000	-	2,000	2,000	-
Legal Consulting	34,082	64,009	44,106	47,310	50,000	2,690	5.69%	50,000	2,690	5.69%
<i>Utilities</i>										
Telephone	6,963	6,938	8,236	8,948	8,250	(698)	-7.80%	8,250	(698)	-7.80%
Refuse Disposal	463	498	518	674	800	126	18.64%	800	126	18.64%
Irrigation	11,387	17,724	14,342	4,952	14,300	9,348	188.79%	14,300	9,348	188.79%
Electricity	7,394	6,441	8,273	10,383	9,500	(883)	-8.50%	9,500	(883)	-8.50%
<i>Insurance</i>										
Unemployment Insurance	4,594	1,052	-	7,034	10,000	2,966	42.17%	10,000	2,966	42.17%
Bonds/Honesty Insurance	2,101	2,300	2,257	2,300	2,500	200	8.70%	2,500	200	8.70%
Liability Insurance	17,578	18,642	16,608	16,002	17,922	1,920	12.00%	17,922	1,920	12.00%
<i>Board</i>										
Election Expenses	480	-	647	-	-	-	-	5,000	5,000	-
	873,147	1,104,100	1,079,565	1,243,450	1,114,719	(128,731)		1,171,284	(72,165)	

Paradise Irrigation District
 FY 2010/11 Budget
 Pipeline Summary

Pipeline Projects	Size of Pipe	Footage	Projected Total Project Cost	Cumulative Estimated Expense through June 30, 2010	FY 2010/11 Budget
Total Pipeline Projects	2 - 12"	10,415	544,100	-	738,593
<i>Materials</i>			170,730	-	170,730
<i>Labor & Benefits</i>			241,595	-	241,595
<i>Equipment</i>			106,820	-	106,820
<i>Outside Services</i>			24,955	-	24,955
<i>Management Overhead</i>				-	194,493



Paradise Irrigation District
FY 2010/11 Budget
Pipeline Projects

Pipeline Projects	Size of Pipe	Footage	Projected Total Project Cost	Cumulative Estimated Expense through June 30, 2010	FY 2010/11 Budget
Sunburst	2"	310	25,000	-	25,000
Materials			15,000	-	15,000
Labor & Benefits			7,000	-	7,000
Equipment			3,000	-	3,000
Outside Services			-	-	-
Elliott Road	8"	2600	185,600	-	185,600
Materials			55,680	-	55,680
Labor & Benefits			83,520	-	83,520
Equipment			37,120	-	37,120
Outside Services			9,280	-	9,280
Pearson Road	8"	175	26,000	-	26,000
Materials			7,800	-	7,800
Labor & Benefits			11,700	-	11,700
Equipment			5,200	-	5,200
Outside Services			1,300	-	1,300
Peck Lane	6"	1300	72,500	-	72,500
Materials			21,750	-	21,750
Labor & Benefits			32,625	-	32,625
Equipment			14,500	-	14,500
Outside Services			3,625	-	3,625
Oak Springs	2"	800	20,000	-	20,000
Materials			6,000	-	6,000
Labor & Benefits			10,000	-	10,000
Equipment			4,000	-	4,000
2" Pipeline	2"	4000	100,000	-	100,000
Materials			30,000	-	30,000
Labor & Benefits			45,000	-	45,000
Equipment			20,000	-	20,000
Outside Services			5,000	-	5,000
New Corporation Yard	6" - 12"	1230	80,000	-	80,000
Materials			24,000	-	24,000
Labor & Benefits			36,000	-	36,000
Equipment			16,000	-	16,000
Outside Services			4,000	-	4,000
Clark Road PRV			35,000	-	35,000
Materials			10,500	-	10,500
Labor & Benefits			15,750	-	15,750
Equipment			7,000	-	7,000
Outside Services			1,750	-	1,750
TOTAL			544,100	-	544,100

Paradise Irrigation District
FY 2010/11 Budget
Pipeline Projects

Sunburst Pipeline 310' of 2" PCV pipe

Replace a leaking 2" main with new PVC pipe. Galvanized pipe located in an area with very reactive soil and wet clay causing accelerated corrosion of the pipe. This section has experienced 13 leaks 4 of which have been in the past year.

Elliott Road 2,600' of 8" C-900

This project extends from Copeland Road East to North Libby Road and replaces old leak 6" and 8" steel mains. There have been a recorded 49 leaks on this pipe. The difficulties on the project include high volume traffic, a large telephone duct system the entire distance and a gas main that is difficult to locate. An excavator has been rented for the trench work and proved very effective. During this fiscal year the project work will include service line replacement, fire hydrant installations, tie ins to lateral mains and asphalt repairs. Pipe has already been installed prior to the new fiscal year.

Clark Road pressure reducing station

Near the intersection of Elliott Road on Clark road an existing Pressure Reducing Station is in need of upgrading. Crews will build a new pressure reducing assembly and vault located out of the street and abandon the old station out in the travel way.

Pearson Road Pipeline at Hilltop 175' of 8" C-900

This project replaces a short segment of old steel pipe on Pearson Road that has experienced an increase in leak activity. The Town is planning a chip seal of this section of roadway and it is intended to complete this pipe replacement prior to the Town work. There were 3 leaks on this section in 2009.

Peck Lane 1,300' of 6" C-900

This project replaces approximately 1,300 feet of leaky steel main with new 6" C-900 on Peck Lane. The leak experience since records have been kept from 1989 to present indicates 39 leaks

Oak Springs 800' of 2" PVC

This project replaces approximately 800 feet of leaky steel main with new 2" PVC pipe on Oak Springs Road. The leak experience since records have been kept from 1989 to present indicates 23 leaks. Work is being done to acquire a right of way for the project.

Clark Road Corporation Yard 950' of 6" C-900, 280' of 12" C-900 & Site work

With the Construction of the Corporation Yard on site fire hydrants will be required and a looped pipe system is anticipated for this project. This will be a new addition to the system not replacing any main. Along with this a section of 12" main will be installed on Rossi Lane to supply water to the fire system. District crews may also begin earth work on the Corp yard site including grubbing, excavating to sub grade and preparing building slabs if permits can be obtained.

Small Diameter 2" Main Replacement 4,000 feet of 2" PVC pipe

This project will replace up to 4,000 feet of 2" water pipe based on the leak database and will be selected as time allows for replacement.

Paradise Irrigation District
FY 2010/11 Budget
Capital Improvement Summary

Goals: Complete construction of capital facilities required to provide water to customers in advance of need.
Maintain function and proper operation of existing facilities.

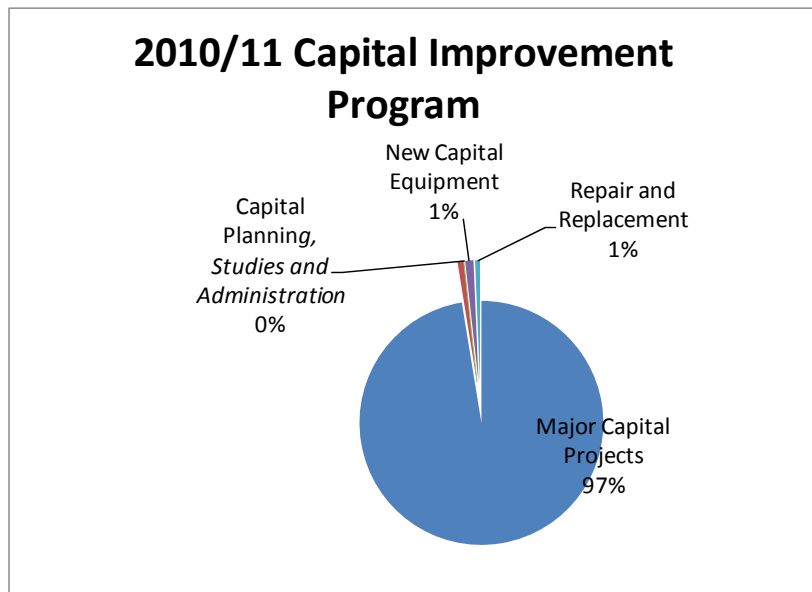
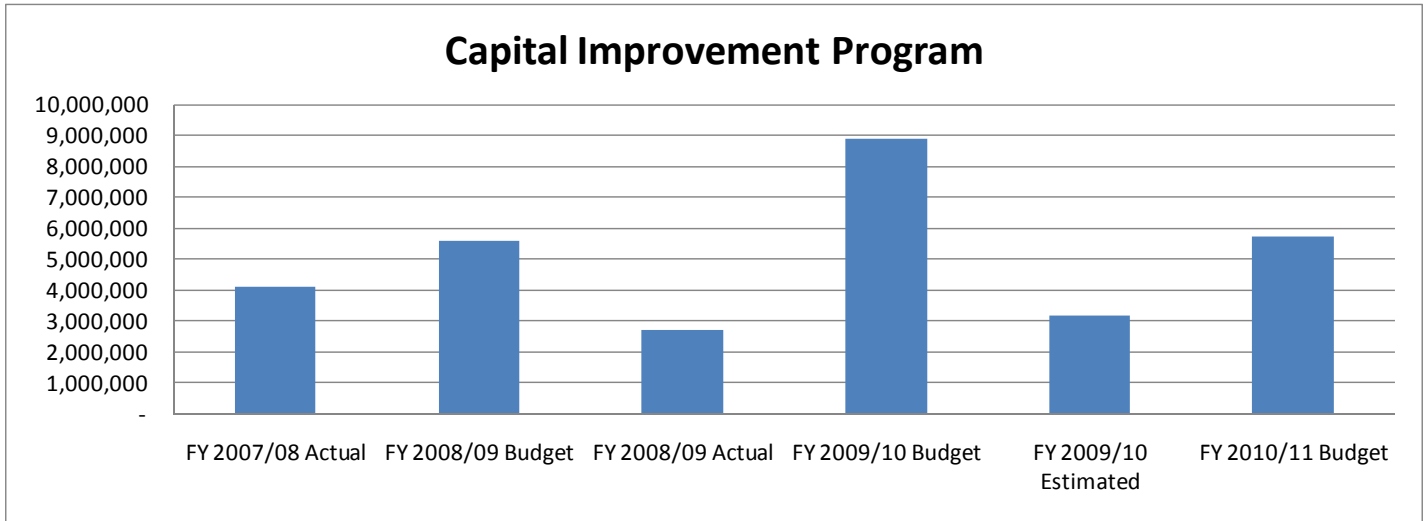
Introduction: The Capital Budget for the District in FY 2010/11 is presented in this section. Capital projects are defined as non-operating expense items of the budget, which includes expenditures for fixed assets/equipment purchases as well as the accumulation of expenditures associated with construction projects. Capital Projects typically have a life of five years or more. The categories of capital projects are:

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

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

Paradise Irrigation District
 FY 2010/11 Budget
 Capital Improvement Summary

Category	FY 2007/08 Actual	FY 2008/09 Budget	FY 2008/09 Actual	FY 2009/10 Budget	FY 2009/10 Estimated	FY 2010/11 Budget
Major Capital Projects	3,720,155	4,723,170	2,133,412	8,509,332	2,862,690	5,597,202
Minor Capital Projects	15,342	32,000	21,498	82,000	10,000	47,000
Capital Planning, Studies and Administration	24,907	30,000	-	-	-	-
New Capital Equipment	317,953	711,106	505,914	249,000	266,539	63,500
Repair and Replacement	19,051	88,500	40,588	45,000	40,871	37,300
Total	4,097,407	5,584,776	2,701,412	8,885,332	3,180,101	5,745,002



Paradise Irrigation District
 FY 2010/11 Budget
 Major Capital Program

Major Capital Projects

The FY 2010/11 Budget for Major Capital projects is \$5,597,202.

CIP No.	Project Title	Original Estimated Total Project Cost	Current Revised Total Project Cost	Actual FY 2008/09 Expenses	Budgeted FY 2009/10 Expenses	Estimated. FY 2009/10 Expenses	Cumulated Projected Expense Through June 30,2010	Budgeted FY 2010/11 Expenses
09-01	Corporate Yard	1,656,250	3,631,250	715,734	2,109,266	174,530	1,696,514	1,934,736
09-02	SCADA	368,680	368,680	142,104	-	8,127	345,332	-
08-09	Prop 50 - Skyway	757,335	679,367	415,020	204,110	204,110	679,367	-
	Prop 50 - Alternative	350,000	350,000	-	350,000	-	-	350,000
	Bladder Dam	750,000	1,000,000	-	150,000	-	20,894	-
	Test Well	100,000	400,000	-	352,567	-	47,433	-
	Miocene Canal	9,000,000	9,000,000	-	-	-	-	25,000
	Water Right Permits	50,000	350,000	10,303	313,389	14,423	51,034	298,966
	Contracted Pipeline	2,432,050	2,432,050	-	30,000	-	-	-
	Meter Replacement	5,000,000	5,000,000	-	5,000,000	2,461,500	2,461,500	2,538,500
	Hydro Project	200,000	200,000	-	-	-	-	200,000
	Tank Rehab	250,000	250,000	-	-	-	-	250,000
	Total	20,914,315	23,661,347	1,283,161	8,509,332	2,862,690	5,302,075	5,597,202

Paradise Irrigation District
 FY 2010/11 Budget
 Minor Capital Program

Minor Capital Projects

The FY 2010/11 Budget for Minor Capital Projects is \$47,000. Minor capital projects include the acquisition of land, facilities, work and improvements; and enhancements or enlargements to existing capacity and facilities. Minor capital projects take less time to develop and are not generally included in the Districts Long-Term Capital Improvement Plan. Minor capital projects cost \$150,000 or less. The Budget is funded from the 1% property tax revenue, operating transfers, and reserve funds.

	Project Title	FY 2007/08 Budget	FY 2007/08 Actual	FY 2008/09 Budget	FY 2008/09 Actual	FY 2009/10 Budget	FY 2009/10 Estimated	FY 2010/11 Budget
1	Garage at Paradise Lake	7,000	6,445	-	-	-	-	-
2	Air Compressor	9,000	8,897	-	-	-	-	-
3	42" Pipeline Supports at Butte Creek	12,000	-	12,000	-	12,000	-	12,000
4	Install Power at Paradise Dam	-	-	20,000	21,498	-	-	-
5	Land Management Plan	-	-	-	-	25,000	10,000	15,000
6	Claude Powers Tank Well	-	-	-	-	20,000	-	-
7	New Potential Well Investigation	-	-	-	-	25,000	-	-
8	Settling Pond lining	-	-	-	-	-	-	20,000
	Total Minor Capital Projects	28,000	15,342	32,000	21,498	82,000	10,000	47,000

Paradise Irrigation District
 FY 2010/11 Budget
 New Capital Equipment

New Capital Equipment

The FY 2010/11 Budget for New Capital Equipment is \$63,500. New capital equipment covers the purchase of fixed asset equipment generally with a cost of \$5,000 or more. The Budget is funded from 1% property tax revenues, operating transfers, and reserve funds.

	FY 2007/08 Budget	FY 2007/08 Actual	FY 2008/09 Budget	FY 2008/09 Actual	FY 2009/10 Budget	FY 2009/10 Estimated	FY 2010/11 Budget
Office Equipment							
Paper Folder Inserter	5,000	9,600	-	-	-	-	-
Map Guide Server	15,000	7,688	-	-	-	-	-
Electronic Filing of Engineering Records	25,000	12,416	-	-	-	-	-
Subtotal - Office Equipment	45,000	29,704	-	-	-	-	-
Miscellaneous Large Tools and Equipment							
Welder Power Drive	3,500	3,413	-	-	-	-	-
Zipper pavement remover	75,000	85,746	-	-	-	-	-
<i>Equipment Replacement Grant</i>							
Loader	154,844	154,226	-	-	-	-	-
Steer Loader	57,026	-	57,026	48,622	-	-	-
Backhoe	106,860	-	106,860	98,530	-	-	-
Backhoe	106,860	-	106,860	98,530	-	-	-
Backhoe	106,860	-	106,860	98,530	-	-	-
Backhoe w/ Thumb	-	-	138,000	-	-	-	-
Forklift	-	-	-	-	-	-	-
Welder Ventilation System	-	-	9,000	7,217	-	-	-
Air Compressor	-	-	12,000	12,609	-	-	-
Air Compressor	-	-	-	-	13,000	13,694	-
Air Compressor	-	-	-	-	13,000	13,694	-
Layton Paving Box	-	-	-	-	-	-	-
Enclosed Trailer	-	-	4,500	4,764	-	-	-
Shoring Box	-	-	-	-	8,000	7,114	-
Trencher for Skid Steer	-	-	-	-	6,000	4,733	-
Chipper	-	-	-	-	-	-	20,000
Log Boom	-	-	-	-	-	-	500
Subtotal - Miscellaneous Large Tools and Equipment	610,950	243,385	541,106	368,800	40,000	39,234	20,500
Vehicle							
Meter Reading Vehicle	30,000	23,889	-	-	-	-	-
1/2 Ton Pickup Truck	18,200	20,975	-	-	-	-	-
Dump Truck	-	-	68,000	73,796	-	-	-
Dump Truck	-	-	58,000	63,317	-	-	-
1/2 Ton Pickup Truck	-	-	22,000	-	22,000	21,157	-
1/2 Ton Pickup Truck	-	-	22,000	-	22,000	21,157	-
1/2 Ton Pickup Truck	-	-	-	-	23,000	22,026	-
Service Truck	-	-	-	-	38,000	16,785	-
Service Truck	-	-	-	-	30,000	43,003	-
Dump Truck	-	-	-	-	74,000	73,872	-
Service Truck	-	-	-	-	-	29,305	-
Service Truck	-	-	-	-	-	-	43,000
Subtotal - Vehicle	48,200	44,864	170,000	137,114	209,000	227,305	43,000
Total New Capital Equipment	704,150	317,953	711,106	505,914	249,000	266,539	63,500

Paradise Irrigation District
 FY 2010/11 Budget
 Repair and Replacement Projects

Repair and Replacement Projects

The FY 2010/11 Budget is \$37,300. This budget funds minor change or additions to existing District-owned grounds or buildings and the electrical, lighting, plumbing, 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. The budget is funded from 1% property tax revenues, operating transfers, and reserve funds.

Repair and Replacement	FY 2007/08 Budget	FY 2007/08 Actual	FY 2008/09 Budget	FY 2008/09 Actual	FY 2009/10 Budget	FY 2009/10 Estimated	FY 2010/11 Budget
Public Information Sign	2,000	-	2,000	-	-	-	-
Slurry Seal Parking Lot	3,000	2,772	-	-	-	-	-
Office Windows	7,000	8,051	-	-	-	-	-
Chlorine Equipment	34,500	-	-	-	-	-	-
Cover and Paint EQ Tank	2,000	-	3,000	-	-	-	-
Paradise Lake Picnic Tables	9,000	8,228	7,000	5,959	-	-	-
Paradise Lake Playground	14,000	-	40,000	-	40,000	27,001	-
Clean EQ Tank	-	-	5,000	-	5,000	-	5,000
Anthracite Media Filter	-	-	6,000	13,778	-	-	-
Paradise Lake Brush Removal	-	-	2,500	20,851	-	13,871	-
Slip area to Paradise Lake	-	-	10,000	-	-	-	-
Finish Winchester Rd	-	-	13,000	-	-	-	-
Chlorine Equipment	-	-	-	-	-	-	20,000
Move Outhouses at Paradise Lake	-	-	-	-	-	-	5,000
Assistant Engineer Computer	-	-	-	-	-	-	7,300
Total Repair and Replacement	71,500	19,051	88,500	40,588	45,000	40,871	37,300

Paradise Irrigation District
 FY 2010/11 Budget
 Debt Service

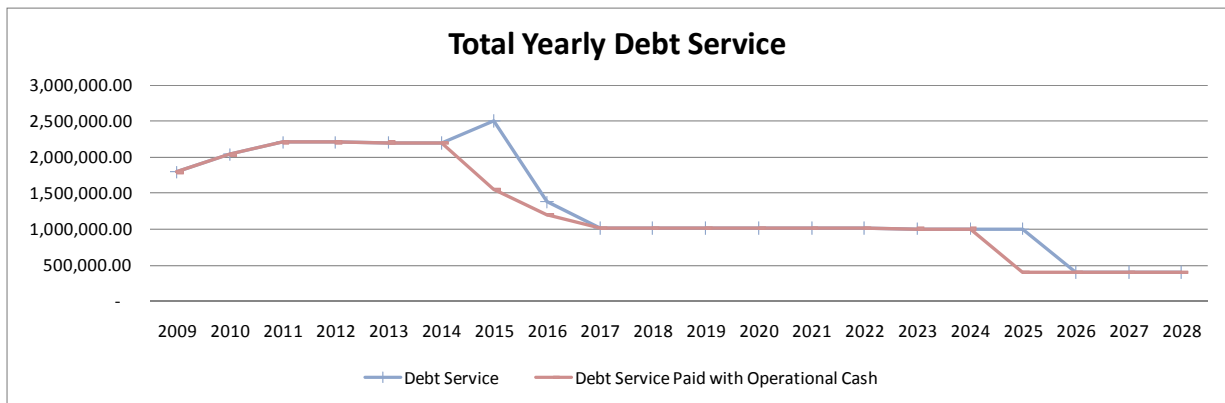
Goals: Finance capital facilities and studies with long-term benefits to the Districts customers.

Introduction: The Debt Service Budget for the District in FY 2010/11 is presented in this section. District debt service is a non-operating expense items of the budget, which includes principal and interest payment associated with the original loan.

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

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

Loan Name	FY 2007/08 Actual Total Payments	FY 2008/09 Budgeted Total Payments	FY 2008/09 Actual Total Payments	FY 2009/10 Budget Total Payments	FY 2009/10 Estimated Total Payments	FY 2010/11 Budget Total Payments
Davis Grunsky	179,739	184,733	184,733	184,733	184,734	184,733
DWR	356,724	356,724	356,724	356,724	356,724	356,724
2001 Bond Refunding	973,852	960,446	960,446	1,002,708	973,375	954,125
Kleinert	58,438	54,531	54,531	25,906	25,938	-
IBANK	-	130,534	130,534	136,276	130,505	136,011
Private Placement Loan	-	203,722	133,802	267,604	267,604	267,604
2009 COP's					95,323	312,644
Total	1,568,754	1,890,691	1,820,771	1,973,952	2,034,203	2,211,842



Paradise Irrigation District
 FY 2010/11 Budget
 Debt Service

Davis-Grunsky Note Payable

Note number: D50053
 Debt Service Title: Davis Grunsky
 Capital Projects: Paradise Lake Enlargement
 Initial Year: 1977
 Final Year: January, 2017
 Original Borrowing Amount: \$3,965,000
 Length of Loan: 40 years
 Interest Rate: 2.50 %
 Annual Payment: Various
 Current Balance: \$942,753
 FY 2010/11 Payment \$184,733

Date	Balance	Deferred Interest Balance	Principal Payment	Deferred Interest Payment	Interest Payment	Total Payment
07/1/2009	1,086,741	95,037			13,473	13,473
01/1/2010	1,086,741	95,037	143,988	13,577	13,696	171,261
07/1/2010	942,753	81,460			11,688	11,688
01/1/2011	942,753	81,460	147,588	13,577	11,881	173,046
07/1/2011	795,165	67,883			9,885	9,885
01/1/2012	795,165	67,883	151,278	13,577	9,994	174,848
07/1/2012	643,887	54,307			7,982	7,982
01/1/2013	643,887	54,307	155,060	13,577	8,115	176,751
07/1/2013	488,828	40,730			6,060	6,060
01/1/2014	488,828	40,730	158,936	13,577	6,161	178,673
07/1/2014	329,892	27,153			4,090	4,090
01/1/2015	329,892	27,153	162,909	13,577	4,158	180,644
07/1/2015	166,982	13,577			2,075	2,075
01/1/2016	166,982	13,577	166,982	13,577	2,099	182,658

Paradise Irrigation District
 FY 2010/11 Budget
 Debt Service

Department of Water Resources Note Payable

Note number: E53405
 Debt Service Title: Department of Water Resources
 Capital Projects: Treatment Plant Enlargement
 Initial Year: 1993
 Final Year: June, 2015
 Original Borrowing Amount: \$5,250,000
 Length of Loan: 22 years
 Interest Rate: 3.18 %
 Annual Payment: \$356,724
 Current Balance: \$1,787,078
 FY 2010/11 Payment \$356,724

Date	Balance	Interest	Principal	Payment
09/1/2009	2,080,011	33,137	145,225	178,362
03/1/2010	1,934,785	30,655	147,707	178,362
09/1/2010	1,787,078	28,470	149,892	178,362
03/1/2011	1,637,186	25,940	152,423	178,362
09/1/2011	1,484,763	23,654	154,708	178,362
03/1/2012	1,330,055	21,073	157,289	178,362
09/1/2012	1,172,766	18,683	159,679	178,362
03/1/2013	1,013,087	16,051	162,311	178,362
09/1/2013	850,776	13,554	164,808	178,362
03/1/2014	685,968	10,868	167,494	178,362
09/1/2014	518,474	8,260	170,102	178,362
03/1/2015	348,372	5,520	172,843	178,362
09/1/2015	175,529	2,796	175,566	178,362

Paradise Irrigation District
 FY 2010/11 Budget
 Debt Service

2001 Bond Refunding

Note number:
 Debt Service Title: 2001 Bond Refunding
 Capital Projects: 1993 COPS – Water Treatment Plant
 1993 CSCDA – Sierra Tech Treatment Plant
 1991 CLGFA – Raw Water Pump Station
 Initial Year: 2001
 Final Year: June 1, 2014
 Original Borrowing Amount: \$9,855,000
 Length of Loan: 13 years
 Interest Rate: Various
 Annual Payment: Various
 Current Balance: \$4,230,000
 FY 2010/11 Payment \$954,125

Date	Interest Rate	Balance	Interest	Principal	Payment
07/1/2008	3.75%	5,680,000	129,426	715,000	844,426
01/1/2009		4,965,000	116,020		116,020
07/1/2009	3.90%	4,965,000	116,020	735,000	851,020
01/1/2010		4,230,000	101,688		101,688
07/1/2010	5.00%	4,230,000	101,688	770,000	871,688
01/1/2011		3,460,000	82,438		82,438
07/1/2011	5.00%	3,460,000	82,438	805,000	887,438
01/1/2012		2,655,000	62,313		62,313
07/1/2012	5.00%	2,655,000	62,313	845,000	907,313
01/1/2013		1,810,000	41,188		41,188
07/1/2013	4.50%	1,810,000	41,188	885,000	926,188
01/1/2014		925,000	21,275		21,275
07/1/2014	4.60%	925,000	21,275	925,000	946,275

Paradise Irrigation District
 FY 2010/11 Budget
 Debt Service

California Infrastructure and Economic Development Bank

Note number: CIEDB 07-077
 Debt Service Title: IBANK
 Capital Projects: Magalia Bypass
 Initial Year: 2007
 Final Year: September 1, 2027
 Original Borrowing Amount: \$2,000,000
 Length of Loan: 20 years
 Interest Rate: 2.77%
 Annual Payment: Various
 Current Balance: \$1,845,511
 FY 2010/11 Payment \$136,011

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

Paradise Irrigation District
 FY 2010/11 Budget
 Debt Service

Private Placement Loan

Note number:
 Debt Service Title: Private Placement Loan
 Capital Projects: Billie Pipeline Project
 SCADA
 Corporation Yard
 Initial Year: 2008
 Final Year: Nov 6, 2028
 Original Borrowing Amount: \$3,460,000
 Length of Loan: 20 years
 Interest Rate: 4.65%
 Annual Payment: \$267,604
 Current Balance: \$3,296,178
 FY 2010/11 Payment \$267,604

Date	Balance	Interest	Principal	Principal & Interest Payment	Date	Balance	Interest	Principal	Principal & Interest Payment
11/6/2008	3,460,000								
5/6/2009	3,460,000	80,445	53,357	133,802.22	5/6/2019	2,120,764	49,308	84,494	133,802.22
11/6/2009	3,406,643	79,204	54,598	133,802.22	11/6/2019	2,036,269	47,343	86,459	133,802.22
5/6/2010	3,352,045	77,935	55,867	133,802.22	5/6/2020	1,949,810	45,333	88,469	133,802.22
11/6/2010	3,296,178	76,636	57,166	133,802.22	11/6/2020	1,861,341	43,276	90,526	133,802.22
5/6/2011	3,239,012	75,307	58,495	133,802.22	5/6/2021	1,770,815	41,171	92,631	133,802.22
11/6/2011	3,180,517	73,947	59,855	133,802.22	11/6/2021	1,678,184	39,018	94,784	133,802.22
5/6/2012	3,120,661	72,555	61,247	133,802.22	5/6/2022	1,583,400	36,814	96,988	133,802.22
11/6/2012	3,059,415	71,131	62,671	133,802.22	11/6/2022	1,486,412	34,559	99,243	133,802.22
5/6/2013	2,996,744	69,674	64,128	133,802.22	5/6/2023	1,387,169	32,252	101,551	133,802.22
11/6/2013	2,932,616	68,183	65,619	133,802.22	11/6/2023	1,285,618	29,891	103,912	133,802.22
5/6/2014	2,866,997	66,658	67,145	133,802.22	5/6/2024	1,181,706	27,475	106,328	133,802.22
11/6/2014	2,799,852	65,097	68,706	133,802.22	11/6/2024	1,075,379	25,003	108,800	133,802.22
5/6/2015	2,731,147	63,499	70,303	133,802.22	5/6/2025	966,579	22,473	111,329	133,802.22
11/6/2015	2,660,844	61,865	71,938	133,802.22	11/6/2025	855,250	19,885	113,918	133,802.22
5/6/2016	2,588,906	60,192	73,610	133,802.22	5/6/2026	741,332	17,236	116,566	133,802.22
11/6/2016	2,515,296	58,481	75,322	133,802.22	11/6/2026	624,766	14,526	119,276	133,802.22
5/6/2017	2,439,974	56,729	77,073	133,802.22	5/6/2027	505,490	11,753	122,050	133,802.22
11/6/2017	2,362,901	54,937	78,865	133,802.22	11/6/2027	383,440	8,915	124,887	133,802.22
5/6/2018	2,284,037	53,104	80,698	133,802.22	5/6/2028	258,553	6,011	127,791	133,802.22
11/6/2018	2,203,338	51,228	82,575	133,802.22	11/6/2028	130,762	3,040	130,762	133,802.22

Paradise Irrigation District
 FY 2010/11 Budget
 Debt Service

2009 Certificates of Participation

Note number:
 Debt Service Title: 2009 COP
 Capital Projects: Meter Replacement Project
 Initial Year: 2009
 Final Year: Oct 1, 2024
 Original Borrowing Amount: \$5,720,000
 Length of Loan: 15 years
 Interest Rate: 4.25%
 Annual Payment: Various
 Current Balance: \$5,720,000
 FY 2010/11 Payment \$312,644

Date	Interest Rate	Balance	Interest	Principal	Payment
4/1/2010			95,323		95,322.85
10/1/2010	2.00%	5,720,000	116,722	80,000.00	196,721.87
4/1/2011		5,640,000	115,922		115,921.87
10/1/2011	2.00%	5,640,000	115,922	85,000.00	200,921.87
4/1/2012		5,555,000	115,072		115,071.87
10/1/2012	2.00%	5,555,000	115,072	85,000.00	200,071.87
4/1/2013		5,470,000	114,222		114,221.87
10/1/2013	3.00%	5,470,000	114,222	85,000.00	199,221.87
4/1/2014		5,385,000	112,947		112,946.87
10/1/2014	4.00%	5,385,000	112,947	400,000.00	512,946.87
4/1/2015		4,985,000	104,947		104,946.88
10/1/2015	4.00%	4,985,000	104,947	415,000.00	519,946.88
4/1/2016		4,570,000	96,647		96,646.88
10/1/2016	4.00%	4,570,000	96,647	430,000.00	526,646.88
4/1/2017		4,140,000	88,047		88,047
10/1/2017	4.00%	4,140,000	88,047	450,000	538,047
4/1/2018		3,690,000	79,047		79,047
10/1/2018	4.00%	3,690,000	79,047	465,000	544,047
4/1/2019		3,225,000	69,747		69,747
10/1/2019	4.00%	3,225,000	69,747	485,000	554,747
4/1/2020		2,740,000	60,047		60,047
10/1/2020	4.13%	2,740,000	60,047	505,000	565,047
4/1/2021		2,235,000	49,631		49,631
10/1/2021	4.25%	2,235,000	49,631	525,000	574,631
4/1/2022		1,710,000	38,475		38,475
10/1/2022	4.50%	1,710,000	38,475	545,000	583,475
4/1/2023		1,165,000	26,213		26,213
10/1/2023	4.50%	1,165,000	26,213	570,000.00	596,213
4/1/2024		595,000	13,388		13,388
10/1/2024	4.50%	595,000	13,388	595,000.00	608,388