

# Paradise Irrigation District 2011/12 Financial Plan

A photograph of a waterfall cascading over moss-covered rocks in a forest. The water is white and frothy as it falls over several large, dark rocks that are heavily covered in bright green moss. The background is a dense forest of trees and foliage, slightly out of focus. The overall scene is lush and natural.

## 2011/2012 Budget

**Adopted June 29, 2011 by the Board of Directors**



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# PARADISE IRRIGATION DISTRICT

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June 29, 2011

Paradise Irrigation District  
Board of Directors

We are pleased to present the Paradise Irrigation District's 2011/12 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 2011/12 are budgeted at \$11.40 million and are comprised of operating expenditures of \$4.35 million, pipeline expenditures of \$0.70 million, capital improvement expenditures of \$4.32 million, and debt service principal and interest payments of \$1.84 million. These expenditures will be funded from total revenue of \$7.39 million. The total revenue is made up of \$5.92 million in water sales, \$232,000 in grant revenue, \$240,000 in 1% property tax revenues, \$190,000 in agency set tax revenues, \$50,000 in facilities fees, and \$160,000 in investment income. The balance of expenditures is paid through planned borrowed funds and capital reserves.

## **Capital Improvement Program**

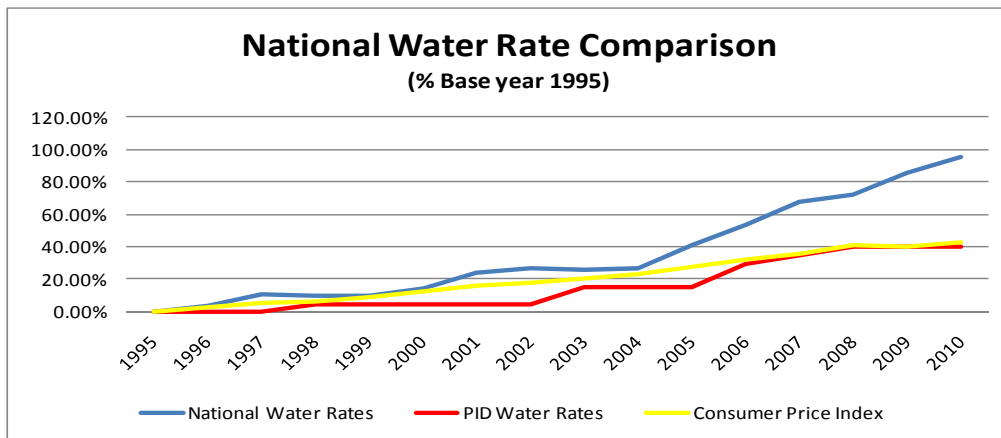
In FY 2011/12 the District is slowing its ambitious capital improvement program, with a program of \$1.29 million excluding the Corporation Yard and the Meter Replacement Project. The District secured financing in prior years to fund the Corporation Yard and the Meter Replacement Project. The remaining proceeds identified to fund the new corporation yard are \$1.84 million which is the same as the construction budget. The remaining proceeds identified to fund the meter replacement project are \$1.19 million which is the same as the construction budget. The total capital improvement program is \$4.32 million. The District anticipates receiving grant revenue of \$232,000 to support the capital improvement program. The FY 2011/12 budget includes significant funds for the Renewal of the Water Rights application, the exploration of additional water supplies, alternative Prop 50 pipeline project, the rehab of a water storage tank, upgrading or replacing our current accounting and billing software, replacement of the treatment plant's chlorine equipment and redesign of the settling ponds. The remaining portion of the Capital

Improvement Program consists of Minor Capital Projects, New Capital Equipment, and Repair and Replacement.

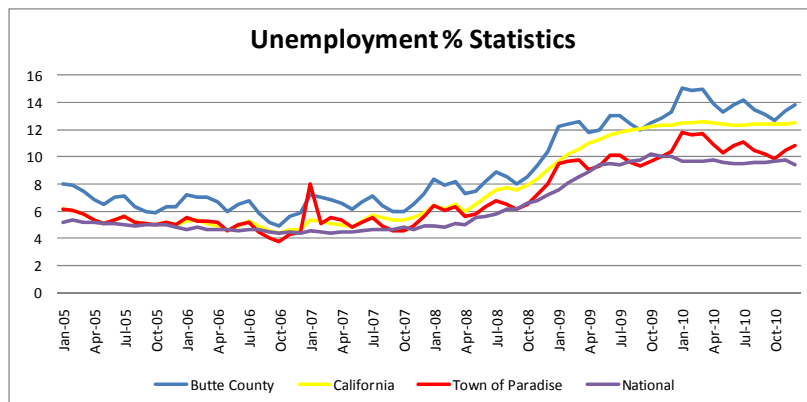
**Challenges – Water Rates in Current Market**

The U.S. and State’s financial crisis has continued into 2010. Consumer confidence has remained low through 2010 at 60.8 (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 affected many factors of the national economy, including job loss, and bankruptcy.

Real U.S Gross Domestic Product (GDP) increased 3.8 percent in 2010 as compared to -1.7 percent in 2009. This is a good indicator that the economy is turning around. The major contributors to the increase in real GDP in 2010 were exports, personal consumption expenditures (PCE) for services, federal government spending, private inventory investment, and state and local government spending. These were partly offset by negative contributions from residential fixed investment, PCE for goods, nonresidential structures, 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. Foreclosures continue to rise in the past year, along with personal bankruptcy cases. Unemployment has remained high during the past year.

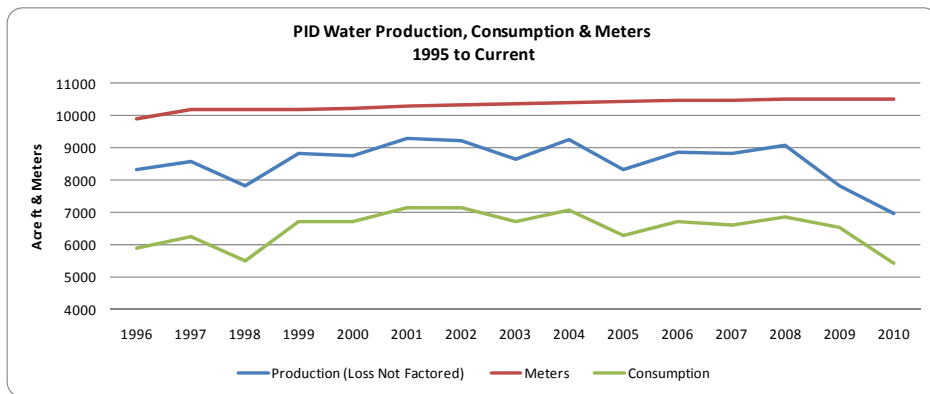
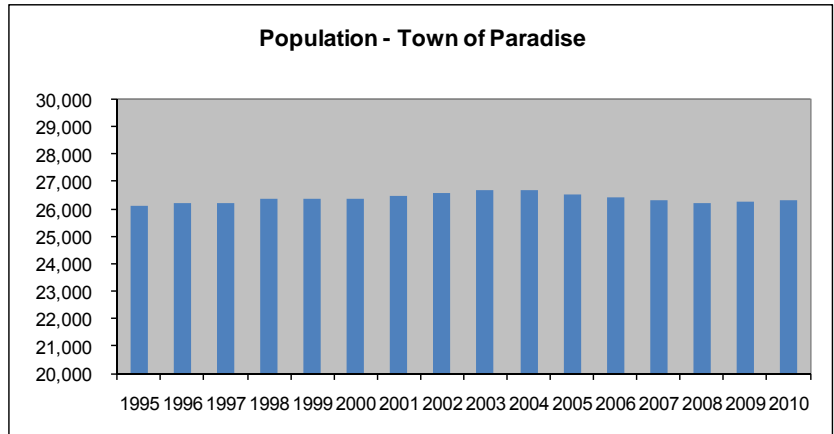


With the current economic situation the District is faced with the challenge of keeping our water rates affordable to our customers and collecting enough revenue to continue our normal course of operation. The normal course in increasing revenue for a water District is either achieved by an

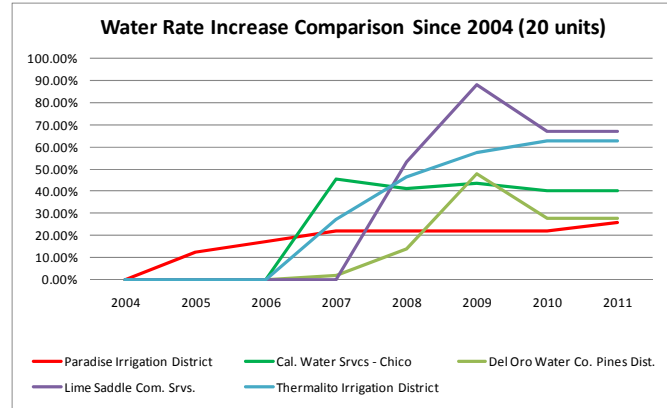
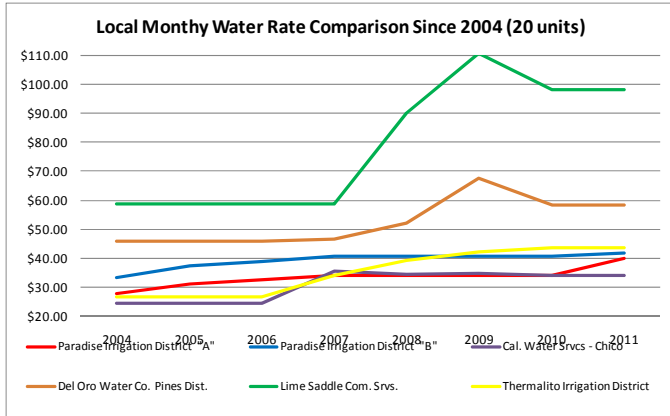
increase in population or customers, or a rate increase. The District has tried to make minimal rate increases over a multiyear period to make sure the Districts customers did not face a large one year rate increase in these tough times.

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%
2010	26,310	0.09%



The District was faced with depleting reserves and voted to increase rates to customers in the middle of the budget year. The Board opted to enact smaller but more frequent rate increases rather than waiting several years and putting a too-hefty increase on its customers. The Board approved a three year rate increase starting January 2012, January 2013 and January 2014. The average rate increase percentage was 4% a year. The average customer increase will be approximately \$1.85 a month.



### 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.

### 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 was completed during the Fiscal year 2010 - 11. 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 – Renewal of the Districts Water Rights Permit

The District has two water right permits that have not been "perfected". This means that the District has the potential to create more water storage to supply the District. To keep this potential water storage option available the District must renew their water rights every 25 years. The Districts water permit needed to be renewed during 2010. The State of California mandated the District to complete an extensive environmental impact report on the Districts water shed and tributaries. The District has contracted with an environmental firm to complete the study and submit their findings to the State of California. The results of their study could impact our ability to expand our water storage to the maximum permitted under our original water rights permit. This study should be completed during the next fiscal year.

### 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 replace 7,500 meters and install an Automated Meter Reading System on all of the District's 10,500 meters. The meter replacement project has potential cost savings and an increase in revenue from meters registering water consumption accurately.

Since enabling the automated reading through replacing and retrofitting existing water meters throughout the District in 2010, PID has sent out 2,180 customer leak notices. These notices inform customers they may have a leak at their home or business.

Prior to AMR, customers may have gone 60 days between meter readings, meaning they could have a large bill by the time the leak was discovered. When all the features of the new AMR system are operational by the end of 2011, PID will be alerted within three days of "uninterrupted water usage"—which likely means a leak for the customer.

PID is currently still reading the meters in a semi-manual "drive-by" process that allows reading to be completed more easily so it's occurring every month rather than every two months. When the system is entirely in place, the meters will send electronic "readings" automatically to specialized radio devices located throughout our community and then on to PID's office.

### **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 2011/12 Budget includes operating expenditures of \$4.35 million, which represents an increase of 6.62%, or \$270,000, over the FY 2010/11 Projected Actual. The overall change to the Budget includes the following increases: \$120,000 for salaries and benefits, \$128,000 for materials and supplies, \$11,000 for Outside Services, \$3,000 for insurance and \$21,000 for Utilities. The decrease includes \$14,355 for Board expense.

The increase in salary and benefits costs is largely due to health insurance increase and filling of three frozen positions from prior year budget. 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 personnel changes. Outside Services decreased without the expense of issuing bonds in the current budget year. Outside services, utilities and insurance are expected to have a slight increase from the prior year. Board expenses are expected to decrease due to the fact that there is no election expense in the current budget year.

## **FY 2010/11 Estimated Operating Expenditures**

Overall, the FY 2010/11 estimated expenditures are \$27,736 more than budgeted, or 0.68%. The estimated actual are in-line with 2010-11 budget. The departmental variances are explained below.

### **Source of Supply**

FY 2010/11 estimated expenditures are \$36,120 more than budgeted or 47.18%. The variance is due to installing a valve at base of Paradise Dam.

### **Security and Recreation**

FY 2010/11 estimated expenditures are \$8,920 less than budget or -7.01%. The decrease is due to shift of construction forces to remodeling of administration building.

### **Water Treatment**

FY 2010/11 estimated expenditures are \$105,155 less than budget or -10.64%. The variance is due to the lower use of treatment chemicals in the current fiscal year. This is due to the lower production of water over the last two years.

### **Transmission and Distribution**

FY 2010/11 estimated expenditures are \$86,666 less than budget or -6.86%. The variance is due to workers being on workers compensation insurance and construction production down. Also equipment repairs were below budget due to the new equipment fleet.

### **Customer Service**

FY 2010/11 estimated expenditures are \$40,124 more than budget or 9.48%. The variance is due to transferring labor forces to the automated meter reading project.

### **Administration**

FY 2010/11 estimated expenditures are \$152,234 more than budget or 13.00%. The variance is due to transferring labor forces to the construction of the new administration building, the cost of the Board election and increase in legal issues.

Paradise Irrigation District  
 FY 2011/12 Budget  
 Budget Summary

Description	2010/11 FY Estimated	2011/12 Budget	Changes from Estimated 2010/11 to 2011/12 Budget	
<b>REVENUES:</b>				
Water Sales	5,693,530	5,915,346	221,816	3.90%
Outside Water Sales	173,680	185,305	11,625	6.69%
Other	209,657	222,707	13,050	6.22%
Interest	178,250	160,000	(18,250)	-10.24%
Taxes - 1%	258,511	240,000	(18,511)	-7.16%
FMV Gain/Loss - Securities	(44,008)	-	44,008	-100.00%
Inc-Assessment Res (PID Share)	167,718	190,000	22,282	13.29%
Grant Rev	-	231,718	231,718	0.00%
\$1 Surcharge for Capital Projects	57,750	63,000	5,250	9.09%
Inc-Save-A-Can/Buy-A-Fish	9,510	8,000	(1,510)	-15.87%
Inc-Capacity Fees	8,752	50,000	41,248	471.30%
Revenue - PFD	125,638	120,000	(5,638)	-4.49%
	<b>6,838,987</b>	<b>7,386,076</b>	<b>547,089</b>	<b>108.00%</b>
<b>EXPENDITURES:</b>				
Operating	4,077,643	4,347,244	269,601	6.61%
Pipeline	494,708	700,094	205,385	41.52%
Debt Service	3,246,562	1,843,035	(1,403,527)	-43.23%
Save a Can	8,632	8,000	(632)	-7.32%
PFD	22,592	183,000	160,408	710.03%
	<b>7,850,137</b>	<b>7,081,373</b>	<b>(768,764)</b>	<b>-9.79%</b>
<b>Increase/(Decrease) in Cash before Debt Proceeds and Capital</b>	<b>(1,011,150)</b>	<b>304,703</b>	<b>1,315,853</b>	<b>-130.13%</b>
Debt Proceeds	-	-	-	0.00%
Cash Available for Capital Projects	<b>(1,011,150)</b>	<b>304,703</b>	<b>1,315,853</b>	<b>-130.13%</b>
Capital Improvements Program	(1,050,238)	(4,318,574)	(3,268,336)	311.20%
<b>Increase/(Decrease) in Cash</b>	<b>(2,061,388)</b>	<b>(4,013,870)</b>	<b>(1,952,483)</b>	<b>94.72%</b>
<b>Beginning Cash Balance</b>	10,173,476	8,112,088	(2,061,388)	-20.26%
<b>Ending Cash Balance</b>	<b>8,112,088</b>	<b>4,098,217</b>	<b>(4,013,870)</b>	<b>-49.48%</b>

Paradise Irrigation District  
FY 2011/12 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>
Ken Hunt	1	President	12/6/2012
Sep Carola	4	Vice President	12/3/2014
Larry Duncan	3	Director	12/3/2014
William L. Kellogg	2	Director	12/3/2014
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 2011/12 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 almost 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 to operate in the most efficient manner.

The District's budget process was developed with a series of goals and objectives in mind. These goals and objectives are 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 District's rates, revenue requirements are scrutinized to achieve operating efficiencies that maintain or improve customer service at the same time.



Paradise Irrigation District  
FY 2011/12 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 2011/12 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 long term water supply is the approval for an extension of time to fully develop our water rights. The District has selected a consultant and work has begun on the EIR.*
    - *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. These restrictions would likely be adjusted after additional information is provided by a consulting engineer. The recommendation accepted by 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.*



Paradise Irrigation District  
FY 2011/12 Budget  
Long-Term Financial Plan

- 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 have been proceeding since June 2010.*
  
- New Well Site
  - *The District has an agreement with Paradise Community Village for access to drill a test well. Due to cost concerns, this project was shelved until a decision has been made on the Miocene Canal Supply.*
  
- *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. These large projects together with our continued efforts have reversed the rising leaks and unaccounted water. Leak detection was completed in January of 2009 and the results were positive. Another leak detection survey was completed in 2010. These projects we believe are 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 has an agreement with the California Department of Water Resources to try and use the remaining funds on an additional project.*
  
    - *The A tank was scheduled to be upgraded, repaired and coated. The retirement of the superintendent, together with only part time help to replace the treatment plant maintenance mechanic kept treatment plant staff from having adequate time to address this project. Staff recommends funding be available for the completion of this project.*

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- *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.
    - *The District was successful in acquiring property on Clark Road for the future location of the Corporation Yard Facilities. The District exchanged the old corporation yard property and cash for the new Clark Road Property. The District also acquired and remodeled the adjacent AAA building for the Administration Office. After several iterations to reduce costs, the last version at a savings of about \$500,000. A site plan has been designed that will provide for the sale of two Clark Road frontage and meets the objectives of the District as we move forward.*
  
- *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. As of 5/31/2011 the District has show a cumulative power savings from the installation of the bypass of \$256,073.*
  
- *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*

Paradise Irrigation District  
FY 2011/12 Budget  
Long-Term Financial Plan

*begun the preparation of 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.*
    - *The above mentioned grants for the Bille Road and Skyway pipelines were successful and the District has gained approval from the Department of Water Resources to use the remaining grant funds for additional pipe replacement on each roadway.*
    - *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, thereby further reducing our costs.*
    - *The District has completed several iterations of the design for the site work for the corporation yard to reduce costs. Although this has delayed the start of the project, the savings have been significant. The last revision resulted in an estimate savings of \$500,000.*
  
- *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 and has received a lot of positive feedback.*
    - *The District will be evaluating our options for billing to determine if additional communication can be made with our customers.*
    - *Board meeting information, including copies of all information for each agenda item, has been posted on the website to keep the public informed.*
    - *The Board will evaluate developing a public information plan with the assistance of an outside consultant.*

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- *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. The District has successfully filled and retired the CFO's position and the Water Treatment Plant Superintendent.*
  
- *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 has improved our ability to serve our customers.*
    - *The meter replacement project has allowed us the opportunity to move to monthly billing to make it easier for customers on fixed income.*
    - *The meter project has provided us new technology that has allowed us to notify customers of potential leaks on their property. Over 2,200 potential leak notifications have been delivered to customers in approximately 1 year of operations.*
  
- *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.*
    - *Although the permit terms are difficult to accept, we have successfully renewed our National Pollution Discharge Elimination system permit through 2015.*

Paradise Irrigation District  
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- *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 will provide the opportunity to bill our customers monthly, reduce exposure to workers compensation issues, provide greater leak detection assistance to our customers, and improve our ability to monitor lost water.*
    - *The meter replacement portion of the project has been completed and the automated reading portion of the project is expected to be completed by the end of 2011. Since there were delays in the full automation, Chevron has provided a drive by solution as interim measure for the District.*
  
- *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.*

Paradise Irrigation District  
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- *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.*
    - *The District with labor volunteered by employees expect to complete the "Bill Church" gazebo at Paradise Lake*
    - *The Board has approved the construction of new restroom facilities with ADA improvements at Paradise Lake*
    - *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.*

Paradise Irrigation District  
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- **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 Board has adopted the position that now that we know all of the constraints of the project, we will 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.*
  
- **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 water available to PID at the times it would benefit PID. The District is now in discussions on the availability of water from the Miocene Canal.*

Paradise Irrigation District  
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- **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.
    - *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 was 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.



Paradise Irrigation District  
FY 2011/12 Budget  
Long-Term Financial Plan

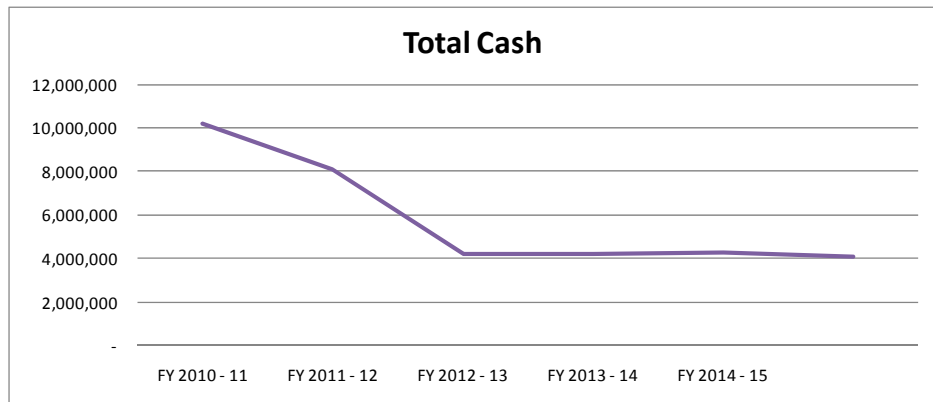
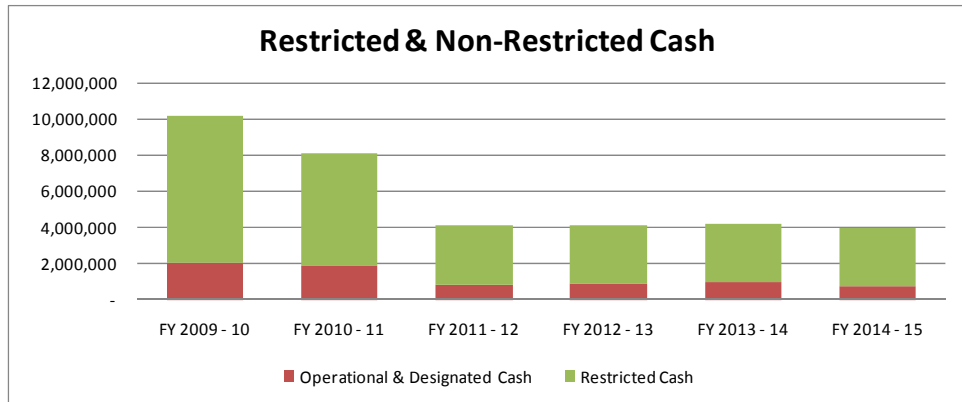
- *The District has submitted site plan drawings to the Town of Paradise and is awaiting approval to proceed with construction of the new corporation yard on Clark Road.*
  
- **Succession planning executed.**
  - Key staff at the District is nearing retirement age and a succession planning effort will 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.
    - *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 EIR process for the water rights renewal and Sphere of Influence expansion.*

Paradise Irrigation District  
 FY 2011/12 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 2011/12 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 a three year rate increase as approved by the Board.
- **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 after the 2014 Fiscal 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 2011/12 Budget  
 5 Year Long-Term Projection

Description	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2011 Projected	2012 Budget	Assumption: Rate Increase				
							4.04%	4.05%	2.00%	0.00%	0.00%
							Assumption: Cost Increase				
							3.00%	3.00%	3.00%	3.00%	3.00%
							2013 Estimate	2014 Estimate	2015 Estimate	2016 Estimate	2017 Estimate
<b>REVENUES:</b>											
Water Sales	5,816,154	5,946,481	5,702,901	5,838,508	5,693,530	5,915,346	6,154,362	6,403,890	6,531,968	6,531,968	6,531,968
Outside Water Sales	117,519	187,093	198,141	196,295	173,680	185,305	115,895	115,895	115,895	115,895	115,895
Other	567,996	126,796	191,481	105,107	209,657	222,707	222,707	222,707	222,707	222,707	222,707
Interest	268,344	152,241	157,501	200,000	178,250	160,000	160,000	160,000	160,000	160,000	160,000
Taxes - 1%	245,305	255,917	248,219	240,000	258,511	240,000	240,000	240,000	244,800	244,800	244,800
FMV Gain/Loss - Securities	947	(47,140)	90,369	-	(44,008)	-	-	-	-	-	-
Inc-Assessment Res (PID Share)	188,139	166,136	192,836	190,000	167,718	190,000	190,000	190,000	190,000	190,000	-
\$1 Surcharge for Capital Projects	63,000	63,000	57,750	63,000	57,750	63,000	63,000	63,000	63,000	63,000	63,000
Inc-Save-A-Can/Buy-A-Fish	7,718	6,779	-	7,500	9,510	8,000	8,000	8,000	8,000	8,000	8,000
Inc-Capacity Fees	135,199	65,641	18,962	75,000	8,752	50,000	50,000	50,000	50,000	50,000	50,000
Revenue - PFD	127,908	124,114	124,697	120,000	125,638	120,000	120,000	120,000	120,000	120,000	120,000
<b>Total Reoccurring Revenue</b>	<b>7,538,229</b>	<b>7,047,058</b>	<b>6,982,857</b>	<b>7,035,410</b>	<b>6,838,987</b>	<b>7,154,357</b>	<b>7,323,964</b>	<b>7,573,492</b>	<b>7,706,370</b>	<b>7,706,370</b>	<b>7,516,370</b>
Grant Revenue and RDA Reimbursemen	-	878,999	1,038,902	132,271	-	231,718	183,718	-	-	-	-
<b>Total Revenue</b>	<b>7,538,229</b>	<b>7,926,058</b>	<b>8,021,759</b>	<b>7,167,681</b>	<b>6,838,987</b>	<b>7,386,076</b>	<b>7,507,682</b>	<b>7,573,492</b>	<b>7,706,370</b>	<b>7,706,370</b>	<b>7,516,370</b>
<b>EXPENDITURES:</b>											
Operating	3,895,476	3,953,866	4,163,248	4,049,907	4,077,643	4,347,244	4,477,662	4,611,992	4,750,351	4,892,862	5,039,648
Pipeline	579,033	876,875	677,977	658,959	494,708	700,094	721,096	742,729	765,011	787,961	811,600
Debt Service	1,568,754	1,820,771	2,034,203	2,211,842	3,246,562	1,843,035	1,839,097	1,837,124	1,557,302	1,377,604	1,012,574
New Debt Service	-	-	-	-	-	-	-	-	-	-	-
Save a Can	9,183	8,540	(10,946)	8,000	8,632	8,000	8,000	8,000	8,000	8,000	8,000
PFD	117,581	128,455	66,332	120,000	22,592	183,000	120,000	120,000	120,000	120,000	120,000
<b>Increase/(Decrease) in Cash before Debt Proceeds and Capital</b>	<b>6,170,027</b>	<b>6,788,508</b>	<b>6,930,813</b>	<b>7,048,708</b>	<b>7,850,137</b>	<b>7,081,373</b>	<b>7,165,855</b>	<b>7,319,845</b>	<b>7,200,664</b>	<b>7,186,428</b>	<b>6,991,822</b>
Capital Improvements Program	(4,072,501)	(2,701,412)	(3,632,810)	(4,945,983)	(1,050,238)	(4,318,574)	(295,000)	(185,000)	(750,000)	(800,000)	(725,000)
Debt Proceeds	2,000,000	3,460,000	5,572,000	-	-	-	-	-	-	-	-
<b>Increase/(Decrease) in Cash</b>	<b>(704,298)</b>	<b>1,896,138</b>	<b>3,030,135</b>	<b>(4,827,010)</b>	<b>(2,061,388)</b>	<b>(4,013,870)</b>	<b>46,827</b>	<b>68,647</b>	<b>(244,295)</b>	<b>(280,058)</b>	<b>(200,453)</b>
<b>Beginning Cash Balance</b>	<b>5,951,500</b>	<b>5,247,202</b>	<b>7,143,340</b>	<b>10,173,476</b>	<b>10,173,476</b>	<b>8,112,088</b>	<b>4,098,217</b>	<b>4,145,045</b>	<b>4,213,691</b>	<b>3,969,397</b>	<b>3,689,339</b>
<b>Operational &amp; Designated Cash</b>	<b>1,985,379</b>	<b>1,774,682</b>	<b>2,046,811</b>	<b>1,124,687</b>	<b>1,866,149</b>	<b>844,006</b>	<b>890,833</b>	<b>959,480</b>	<b>715,186</b>	<b>619,860</b>	<b>419,408</b>
Restricted Cash	3,261,823	5,368,659	8,126,665	4,221,779	6,245,939	3,254,211	3,254,211	3,254,211	3,254,211	3,069,479	3,069,479
<b>Ending Total Cash Balance</b>	<b>5,247,202</b>	<b>7,143,340</b>	<b>10,173,476</b>	<b>5,346,465</b>	<b>8,112,088</b>	<b>4,098,217</b>	<b>4,145,045</b>	<b>4,213,691</b>	<b>3,969,397</b>	<b>3,689,339</b>	<b>3,488,886</b>

Paradise Irrigation District  
 FY 2011/12 Budget  
 10 Year Major Capital Summary

Project Title	Current Estimated Total Project Cost	Completed Through June 30,2011	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	Budgeted FY 2020/21
<b>Water Treatment</b>												
Treated Water Storage Tank - Recoat Interior	300,000	-	-	-	-	300,000	-	-	-	-	-	-
Raw Water Storage Tank - Recoat int/Ext	100,000	-	-	-	-	100,000	-	-	-	-	-	-
Hydroelectric	25,000	-	-	-	-	-	-	25,000	-	-	-	-
Settling Ponds	175,000	-	50,000	125,000	-	-	-	-	-	-	-	-
Chlorine Equipment	170,000	-	170,000	-	-	-	-	-	-	-	-	-
<b>Source of Supply</b>												
Magalia Reservoir Study - Fault Investigation	50,000	-	-	-	-	-	-	50,000	-	-	-	-
Water Supply Project - Drought	5,025,000	-	25,000	-	-	-	-	-	5,000,000	-	-	-
Water Supply Project - Long-term	8,000,000	-	-	-	-	-	-	-	-	2,500,000	3,000,000	2,500,000
Water Rights Permit	350,000	57,134	292,866	-	-	-	-	-	-	-	-	-
Paradise Lake Bladder Dam	900,000	20,894	-	-	-	-	-	879,106	-	-	-	-
Prop 50 Pipeline	318,150	-	318,150	-	-	-	-	-	-	-	-	-
<b>Distribution</b>												
"A" Zone Relocate/Upsize Tank	2,500,000	-	-	-	-	-	-	-	-	100,000	100,000	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	650,000	-	250,000	-	-	-	-	-	200,000	200,000	-	-
Meter Replacement Project	5,000,976	3,812,475	1,188,501	-	-	-	-	-	-	-	-	-
<b>Facilities</b>												
Future Expansion	-	-	-	-	-	-	-	-	-	-	-	-
Corporation Yard	3,631,250	1,793,229	1,838,021	-	-	-	-	-	-	-	-	-
<b>Administration</b>												
Accounting Software	150,000	-	50,000	50,000	50,000	-	-	-	-	-	-	-
<b>Other</b>												
Not listed in 10 year capital plan	2,791,035	-	136,035	70,000	135,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
<b>Total</b>	<b>15,094,999</b>	<b>5,683,732</b>	<b>4,318,574</b>	<b>295,000</b>	<b>185,000</b>	<b>750,000</b>	<b>800,000</b>	<b>725,000</b>	<b>6,429,106</b>	<b>3,750,000</b>	<b>3,450,000</b>	<b>10,550,000</b>

Paradise Irrigation District  
 FY 2011/12 Budget  
 2 Year Financial Summary

Description	2010/11 Budget	2010/11 FY Estimated	2011/12 Budget
<b>REVENUES:</b>			
Water Sales	5,838,508	5,693,530	5,915,346
Outside Water Sales	196,295	173,680	185,305
Other	105,107	209,657	222,707
Interest	200,000	178,250	160,000
Taxes - 1%	240,000	258,511	240,000
FMV Gain/Loss - Securities	-	(44,008)	-
Inc-Assessment Res (PID Share)	190,000	167,718	190,000
Grant Rev	132,271	-	231,718
\$1 Surcharge for Capital Projects	63,000	57,750	63,000
Inc-Save-A-Can/Buy-A-Fish	7,500	9,510	8,000
Inc-Capacity Fees	75,000	8,752	50,000
Revenue - PFD	120,000	125,638	120,000
	<hr/>		
	7,167,681	6,838,987	7,386,076
<b>EXPENDITURES:</b>			
Operating	4,049,907	4,077,643	4,347,244
Pipeline	658,959	494,708	700,094
Debt Service	2,211,842	3,246,562	1,843,035
Save a Can	8,000	8,632	8,000
PFD	120,000	22,592	183,000
	<hr/>		
	7,048,708	7,850,137	7,081,373
<b>Increase/(Decrease) in Cash before Debt Proceeds and Capital</b>	<hr/> <b>118,973</b>	<hr/> <b>(1,011,150)</b>	<hr/> <b>304,703</b>
Debt Proceeds	-	-	-
Cash Available for Capital Projects	<hr/> <b>118,973</b>	<hr/> <b>(1,011,150)</b>	<hr/> <b>304,703</b>
Capital Improvements Program	(4,945,983)	(1,050,238)	(4,318,574)
<b>Increase/(Decrease) in Cash</b>	<hr/> <b>(4,827,010)</b>	<hr/> <b>(2,061,388)</b>	<hr/> <b>(4,013,870)</b>
<b>Beginning Cash Balance</b>	10,173,476	10,173,476	8,112,088
<b>Ending Cash Balance</b>	<hr/> <b>5,346,465</b>	<hr/> <b>8,112,088</b>	<hr/> <b>4,098,217</b>

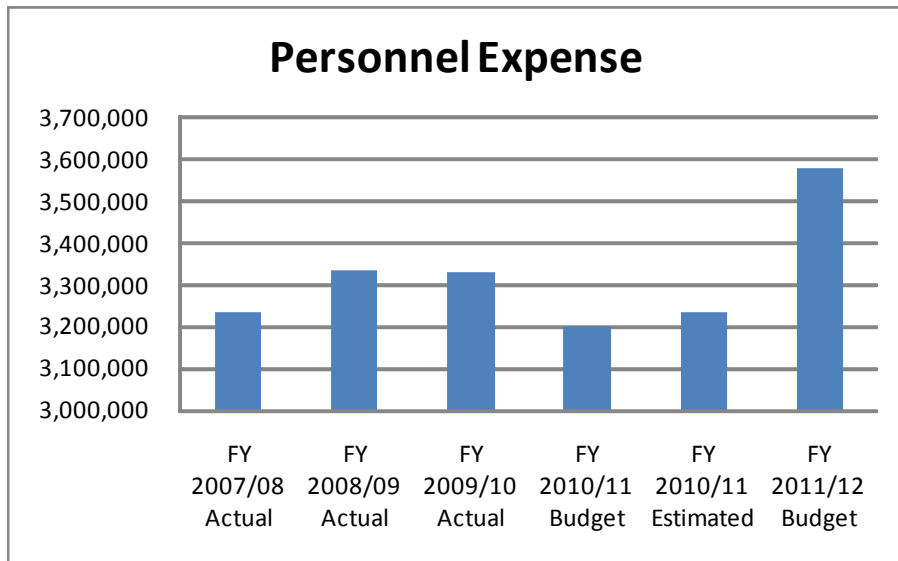
Paradise Irrigation District  
 FY 2011/12 Budget  
 Labor Analysis

Goal: To present the personnel cost and analysis for FY 2011/12 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 31.38% of the total budgeted expenditures and 69.90% of the total operational expenses. Employee related expenses are a large portion of personnel expenses. Employee related expenses average 57.23% of salaries. This percentage continues to rise in relation to salaries.

FY 2011/12: The current budget includes the filling of three frozen Utility I workers from the prior year budget. The budget does not include any cost of living increases or decreases, and does not change any fringe benefits from the prior year.

**TOTAL SALARIES AND EMPLOYEE RELATED EXPENSES**



Paradise Irrigation District  
 FY 2011/12 Budget  
 Personnel Cost

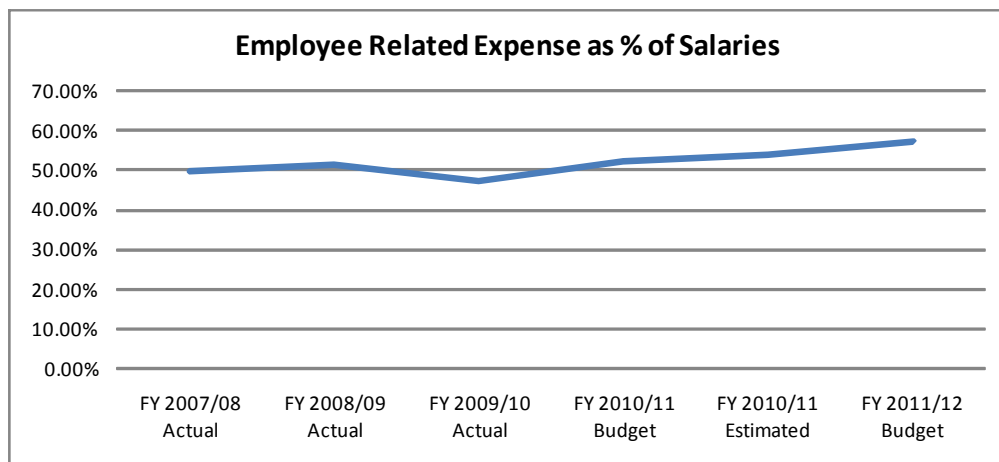
	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	FY 2010/11 Estimated	FY 2011/12 Budget
<b>Source of Supply</b>						
Salary	6,584	5,900	6,102	4,791	2,347	4,974
Overtime	-	-	-	877	-	877
Employee Related Expense	2,643	2,652	2,811	3,162	1,043	3,501
<b>Total Source and Supply</b>	<b>9,227</b>	<b>8,552</b>	<b>8,913</b>	<b>8,830</b>	<b>3,390</b>	<b>9,352</b>
<b>Security &amp; Recreation</b>						
Salary	69,573	88,172	90,468	79,077	71,571	81,503
Overtime	490	749	257	250	782	250
Employee Related Expense	31,405	36,684	38,647	28,713	31,299	32,092
<b>Total Security &amp; Recreation</b>	<b>101,468</b>	<b>125,605</b>	<b>129,372</b>	<b>108,040</b>	<b>103,653</b>	<b>113,845</b>
<b>Water Treatment</b>						
Salary	391,995	397,716	414,054	306,978	370,503	347,807
Overtime	39,963	40,169	51,413	42,975	43,155	45,287
Employee Related Expense	197,221	196,058	210,104	192,132	174,527	238,715
<b>Total Water Treatment</b>	<b>629,179</b>	<b>633,943</b>	<b>675,571</b>	<b>542,085</b>	<b>588,185</b>	<b>631,809</b>
<b>Transmission &amp; Distribution</b>						
Salary	546,543	546,047	560,431	581,691	551,070	648,440
Overtime	18,250	15,427	8,660	8,536	9,058	7,102
Employee Related Expense	283,261	292,803	294,572	305,164	323,459	372,001
<b>Total Transmission and Distribution</b>	<b>848,054</b>	<b>854,277</b>	<b>863,663</b>	<b>895,391</b>	<b>883,587</b>	<b>1,027,543</b>
<b>Customer Service</b>						
Salary	252,987	256,763	275,231	257,761	281,004	262,231
Overtime	1,735	651	1,748	516	1,531	516
Employee Related Expense	145,300	143,922	121,355	145,479	162,505	152,624
<b>Total Customer Service</b>	<b>400,022</b>	<b>401,336</b>	<b>398,335</b>	<b>403,757</b>	<b>445,040</b>	<b>415,371</b>
<b>Administration</b>						
Salary	553,121	502,471	547,370	512,809	562,776	517,508
Overtime	288	-	1,189	809	3,862	809
Employee Related Expense	262,801	286,174	255,010	293,195	327,968	322,642
<b>Total Administration</b>	<b>816,211</b>	<b>788,645</b>	<b>803,569</b>	<b>806,813</b>	<b>894,607</b>	<b>840,959</b>
<b>Capital</b>						
Salary	279,813	345,927	302,083	302,689	197,898	355,321
Overtime	166	6,042	4,401	3,701	2,341	2,824
Employee Related Expense	152,662	171,916	145,959	129,697	114,255	180,775
<b>Total Administration</b>	<b>432,641</b>	<b>523,885</b>	<b>452,442</b>	<b>436,088</b>	<b>314,493</b>	<b>538,919</b>
<b>TOTAL</b>						
Salary	2,100,616	2,142,995	2,195,739	2,045,796	2,037,170	2,217,783
Overtime	60,892	63,037	67,667	57,665	60,730	57,665
Employee Related Expense	1,075,294	1,130,209	1,068,458	1,097,542	1,135,055	1,302,349
<b>Total Personnel Cost</b>	<b>3,236,802</b>	<b>3,336,242</b>	<b>3,331,864</b>	<b>3,201,002</b>	<b>3,232,955</b>	<b>3,577,796</b>
Employee Related Expense as % of Salaries	49.75%	51.23%	47.21%	52.18%	54.10%	57.23%

Paradise Irrigation District  
 FY 2011/12 Budget  
 Employee Related Expenses

The total increase in Employee Related Expenses from estimated FY 2011/12 to FY 2011/12 Budget is \$167,294 or 14.74%.

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	FY 2010/11 Estimated	FY 2011/12 Budget
<b>Insurance</b>						
Medical	512,769	578,029	516,381	564,415	619,471	666,142
Dental	35,958	43,587	41,492	44,593	36,271	51,293
Vision	7,718	9,449	9,121	8,808	7,703	9,711
Long-Term Disability	6,161	7,523	7,560	8,500	6,770	8,500
Life	4,824	4,936	4,351	4,344	3,990	4,608
Workers Compensation	98,073	79,231	72,444	72,159	63,131	132,002
<b>Retirement</b>	241,230	240,285	245,693	227,781	234,158	248,415
<b>FICA/Medicare Tax</b>	168,580	167,170	171,407	166,941	163,586	181,677
<b>Total</b>	<b>1,075,313</b>	<b>1,130,209</b>	<b>1,068,449</b>	<b>1,097,542</b>	<b>1,135,081</b>	<b>1,302,349</b>
Source of Supply	2,643	2,652	2,811	3,162	1,043	3,501
Security & Recreation	31,405	36,684	38,647	28,713	31,299	32,092
Water Treatment	197,221	196,058	210,104	192,132	174,527	238,715
Transmission & Distribution	283,261	292,803	294,572	305,164	323,459	372,001
Customer Service	145,300	143,922	121,355	145,479	162,505	152,624
Administration	262,801	286,174	255,010	293,195	327,968	322,642
Capital	152,681	171,916	145,959	129,697	114,255	180,775
<b>Total</b>	<b>1,075,313</b>	<b>1,130,209</b>	<b>1,068,458</b>	<b>1,097,542</b>	<b>1,135,055</b>	<b>1,302,349</b>

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



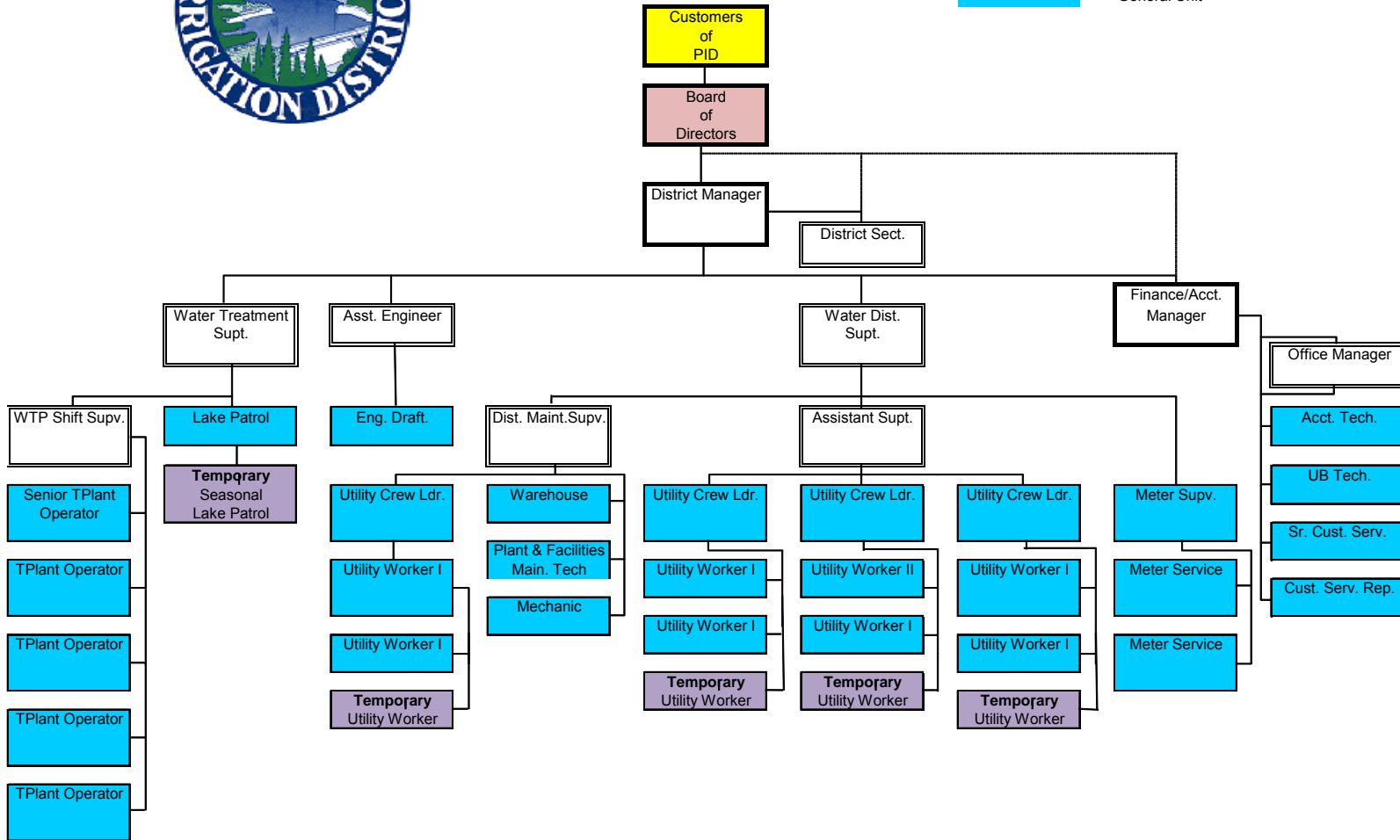
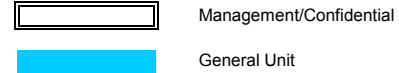


Paradise Irrigation District  
 FY 2011/12 Budget  
 Staffing Summary

**Paradise Irrigation District**  
**Organization Chart**  
 July 1, 2011

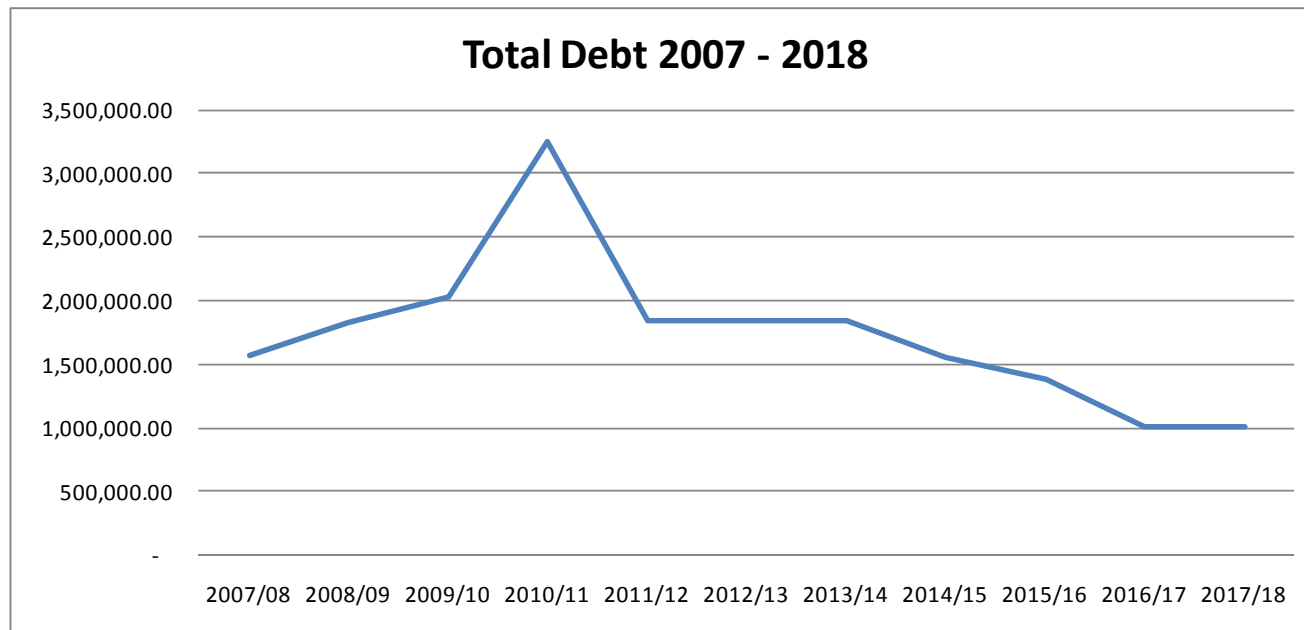


**Proposed Units of Representation**



Paradise Irrigation District  
 FY 2011/12 Budget  
 Debt Summary

Fiscal Years	Davis Grunsky	DWR	2001 Bond Refunding	Kleinert	IBANK	Private Placement Loan	2009 COP's	2011 Refinance	TOTAL
2007/08	179,739.34	356,724.30	973,852.44	58,438.00	-	-	-	-	1,568,754.08
2008/09	184,733.44	356,724.30	960,446.25	54,531.25	130,533.86	133,802.22	-	-	1,820,771.32
2009/10	184,733.84	356,724.30	973,375.08	25,938.00	130,504.64	267,604.44	95,322.87	-	2,034,203.17
2010/11	183,034.32	356,724.30	1,996,080.18	-	130,474.58	267,604.44	312,643.75	-	3,246,561.57
2011/12	184,733.44	356,724.30	-	-	130,443.71	267,604.44	315,993.74	587,535.00	1,843,034.63
2012/13	184,733.44	356,724.30	-	-	130,411.99	267,604.44	314,293.74	585,329.20	1,839,097.11
2013/14	184,733.44	356,724.30	-	-	130,379.38	267,604.44	312,168.74	585,514.00	1,837,124.30
2014/15	184,733.44	356,724.30	-	-	130,345.87	267,604.44	617,893.75	-	1,557,301.80
2015/16	184,732.54	178,362.15	-	-	130,311.44	267,604.44	616,593.76	-	1,377,604.33
2016/17	-	-	-	-	130,276.05	267,604.44	614,693.76	-	1,012,574.24
2017/18	-	-	-	-	130,239.67	267,604.44	617,093.76	-	1,014,937.87



Paradise Irrigation District  
FY 2011/12 Budget  
Capital Summary

Total budgeted capital outlay is \$4.32 million.

**MAJOR CAPITAL PROJECTS**

Project Title	Original Estimated Total Project Cost	Current Revised Total Project Cost	Actual FY 2008/09 Expenses	Actual FY 2009/10 Expenses	Cumulated Projected Expense Through June 30,2010	Budgeted FY 2010/11 Expenses	Actual FY 2010/11 Expenses	Cumulated Projected Expense Through June 30,2011	Budgeted FY 2011/12 Expenses
Corporate Yard	1,656,250	3,631,250	715,734	174,530	1,696,514	1,934,736	96,715	1,793,229	1,838,021
SCADA	368,680	368,680	142,104	8,127	345,332	-	-	345,332	-
Prop 50 - Skyway	964,513	889,092	415,020	204,110	679,367	-	5,880	685,247	156,450
Prop 50 - Bille	1,265,332	1,210,592	850,251	-	892,613	-	5,280	897,893	161,700
Bladder Dam	750,000	1,000,000	-	-	20,894	-	-	20,894	-
Future Water	100,000	400,000	-	-	47,433	-	-	47,433	-
Miocene Canal	5,025,000	5,025,000	-	-	-	25,000	-	-	25,000
Water Right Permits	50,000	350,000	10,303	14,423	51,034	298,966	6,100	57,134	292,866
Meter Replacement	5,000,000	5,000,000	-	2,910,519	2,910,519	2,089,481	901,956	3,812,475	1,188,501
Hydro Project	200,000	200,000	-	-	-	200,000	-	-	-
Tank Rehab	250,000	250,000	-	-	-	250,000	-	-	250,000
Settling Ponds	175,000	175,000	-	-	-	20,000	-	-	50,000
Chlorine Equipment	170,000	170,000	-	-	-	20,000	-	-	170,000
Accounting Software	150,000	150,000	-	-	-	-	-	-	50,000
<b>Total</b>	<b>16,124,775</b>	<b>18,819,614</b>	<b>2,133,412</b>	<b>3,311,709</b>	<b>6,643,706</b>	<b>4,838,183</b>	<b>1,015,931</b>	<b>7,659,637</b>	<b>4,182,538</b>

**NON MAJOR PROJECTS**

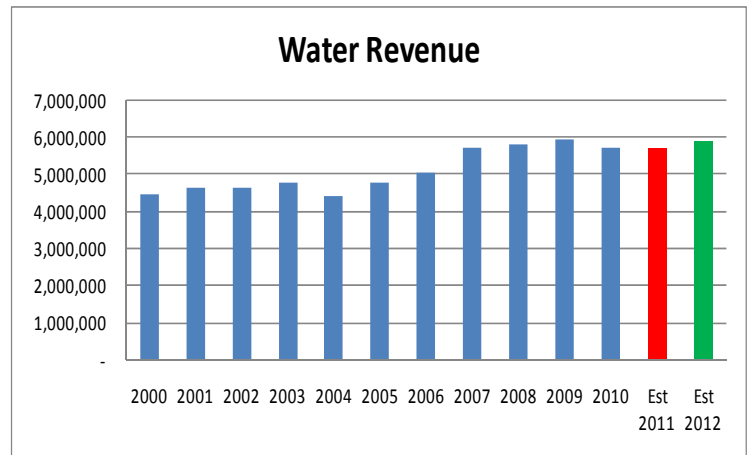
	Original Request	Management Deferred	Proposed Capital Outlay	Board Deferred	Final Capital Outlay
<b>Carry over projects that are committed</b>					
Land Management Plan	15,000	-	15,000	-	15,000
Move Outhouses at Paradise Lake	17,535	-	17,535	-	17,535
	<u>32,535</u>	<u>-</u>	<u>32,535</u>	<u>-</u>	<u>32,535</u>
<b>Carry over projects</b>					
42" Pipeline Supports at Butte Creek	12,000	-	12,000	-	12,000
	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
<b>New projects</b>					
Forklift	35,000	-	35,000	-	35,000
Diesel Retro Fit #7	15,000	-	15,000	-	15,000
Diesel Retro Fit #36	15,000	-	15,000	-	15,000
Trencher for Skid Steer	6,500	-	6,500	-	6,500
Copier	20,000	-	20,000	-	20,000
	<u>91,500</u>	<u>-</u>	<u>91,500</u>	<u>-</u>	<u>91,500</u>
<b>TOTAL NON MAJOR CAPITAL</b>	<b>136,035</b>	<b>-</b>	<b>136,035</b>	<b>-</b>	<b>136,035</b>



Paradise Irrigation District  
FY 2011/12 Budget  
Revenue Summary

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	FY 2010/11 Estimated	FY 2011/12 Budget
<b><u>General Fund/Operating</u></b>							
Water - Service	3,730,460	3,879,497	3,954,681	3,954,325	3,973,703	3,941,231	3,939,028
Water - Consumption	1,927,027	1,849,170	1,907,400	1,665,231	1,799,805	1,662,804	1,911,318
Water - Fees & Adjustments	69,181	87,487	84,400	83,346	65,000	89,495	65,000
Outside Water Sales	93,635	117,519	187,093	198,141	196,295	173,680	185,305
Meter Revenue	7,740	4,437	2,470	2,070	10,000	1,099	10,000
Recreation & Boating Permits Permits	17,316	16,366	13,280	24,897	18,000	28,284	29,707
Backflow Check	16,720	19,409	18,120	18,840	15,000	23,240	15,000
Rents	4,620	2,730	6,900	22,483	25,000	8,990	5,000
Revenue - Surplus Property	1,501	18,075	4,170	(16,002)	10,000	25,053	10,000
Escrow Fees	14,128	9,675	9,240	10,890	10,000	10,500	10,000
Annexation	-	-	-	-	-	-	-
Custom Work/PFD Reimbursement	210,879	130,129	58,976	74,907	-	25,445	126,000
Misc	39,763	367,174	13,640	53,396	17,107	87,046	17,000
Interest	31,350	11,940	11,613	2,234	15,256	(276)	12,205
<b>Total Operating Income</b>	<b>6,164,319</b>	<b>6,513,609</b>	<b>6,271,984</b>	<b>6,094,757</b>	<b>6,155,166</b>	<b>6,076,591</b>	<b>6,335,563</b>
<b><u>Special Revenue Fund</u></b>							
<b>Capital Improvement Program</b>							
Taxes - 1%	236,468	245,305	255,917	248,219	240,000	258,511	240,000
\$1 Surcharge for Capital Projects	63,000	63,000	63,000	57,750	63,000	57,750	63,000
Interest	43,314	195,397	104,361	127,706	137,099	146,602	109,679
FMV Gain/Loss - Securities	13,643	947	(47,140)	90,369	-	(44,008)	-
Inc-Capacity Fees	112,317	135,199	65,641	18,962	75,000	8,752	50,000
RDA Reimbursement			237,254	59,502	-	-	-
Grant	299,250	-	641,745	979,400	132,271	-	231,718
Inc-Save-A-Can/Buy-A-Fish	7,480	7,718	6,779	-	7,500	9,510	8,000
<b>Total Capital Improvement</b>	<b>775,472</b>	<b>647,567</b>	<b>1,327,557</b>	<b>1,581,908</b>	<b>654,870</b>	<b>437,116</b>	<b>702,398</b>
<b><u>Debt Service Fund</u></b>							
Inc-Assessment Res (PID Share)	182,420	188,139	166,136	192,836	190,000	167,718	190,000
Interest	141,074	56,361	36,267	27,561	47,644	31,923	38,116
<b>Total Debt Service</b>	<b>323,494</b>	<b>244,499</b>	<b>202,403</b>	<b>220,397</b>	<b>237,644</b>	<b>199,641</b>	<b>228,116</b>
<b><u>PFD</u></b>							
Revenue - PFD	152,802	127,908	124,114	124,697	120,000	125,638	120,000
PFD - Interest Income		4,646					
<b>Total PFD</b>	<b>152,802</b>	<b>132,554</b>	<b>124,114</b>	<b>124,697</b>	<b>120,000</b>	<b>125,638</b>	<b>120,000</b>
<b>Total Revenue</b>	<b>7,416,086</b>	<b>7,538,229</b>	<b>7,926,058</b>	<b>8,021,759</b>	<b>7,167,681</b>	<b>6,838,987</b>	<b>7,386,076</b>

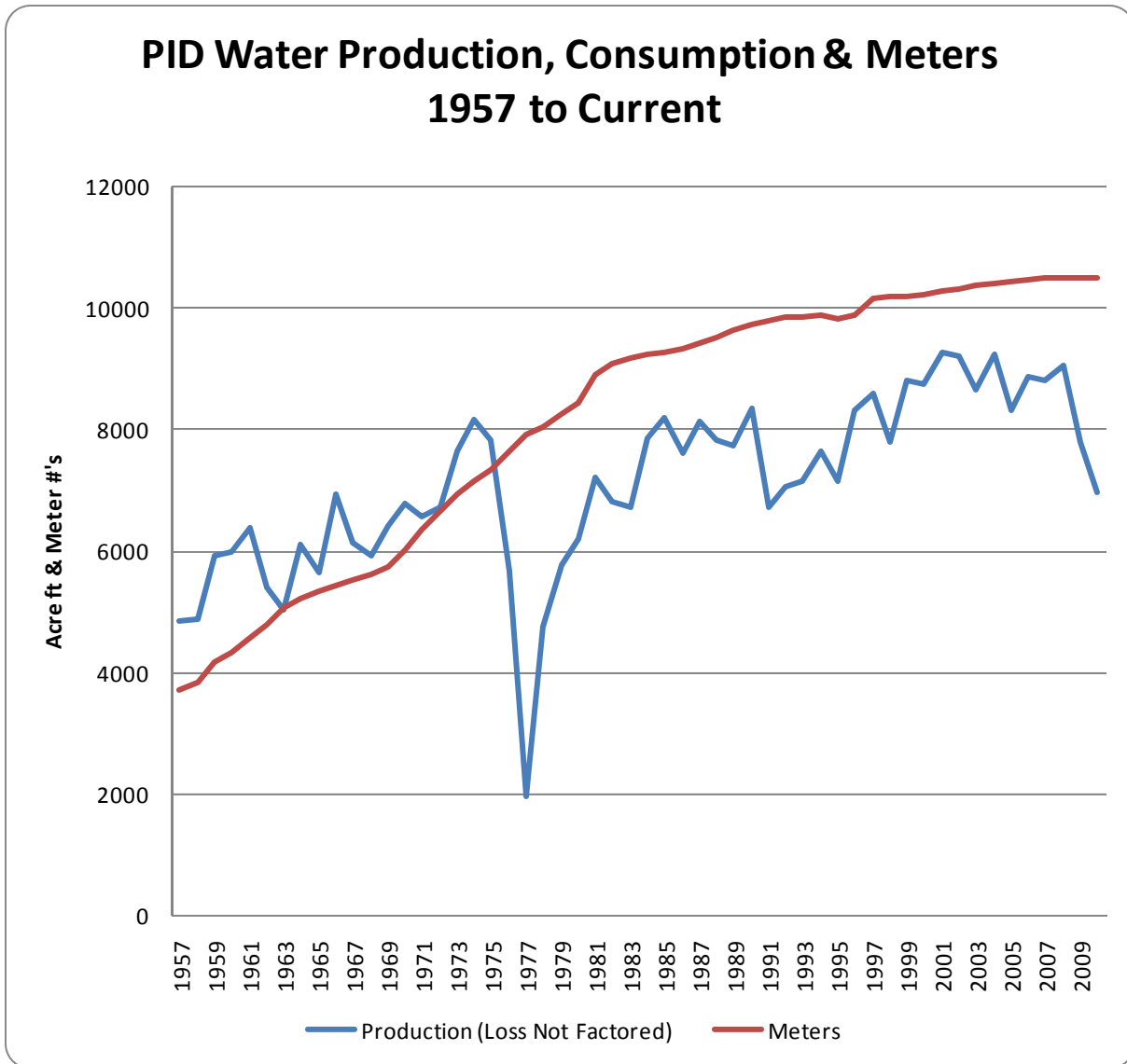
Year	Water Revenue	Percentage Increase
2000	4,443,725	
2001	4,643,013	4.48%
2002	4,627,928	-0.32%
2003	4,767,480	3.02%
2004	4,429,662	-7.09%
2005	4,761,250	7.49%
2006	5,056,925	6.21%
2007	5,726,667	13.24%
2008	5,816,154	1.56%
2009	5,946,481	2.24%
2010	5,702,901	-4.10%
Est 2011	5,693,530	-0.16%
Est 2012	5,915,346	3.90%



Paradise Irrigation District  
 FY 2011/12 Budget  
 Major Source of Revenue

**Quantity Charge**

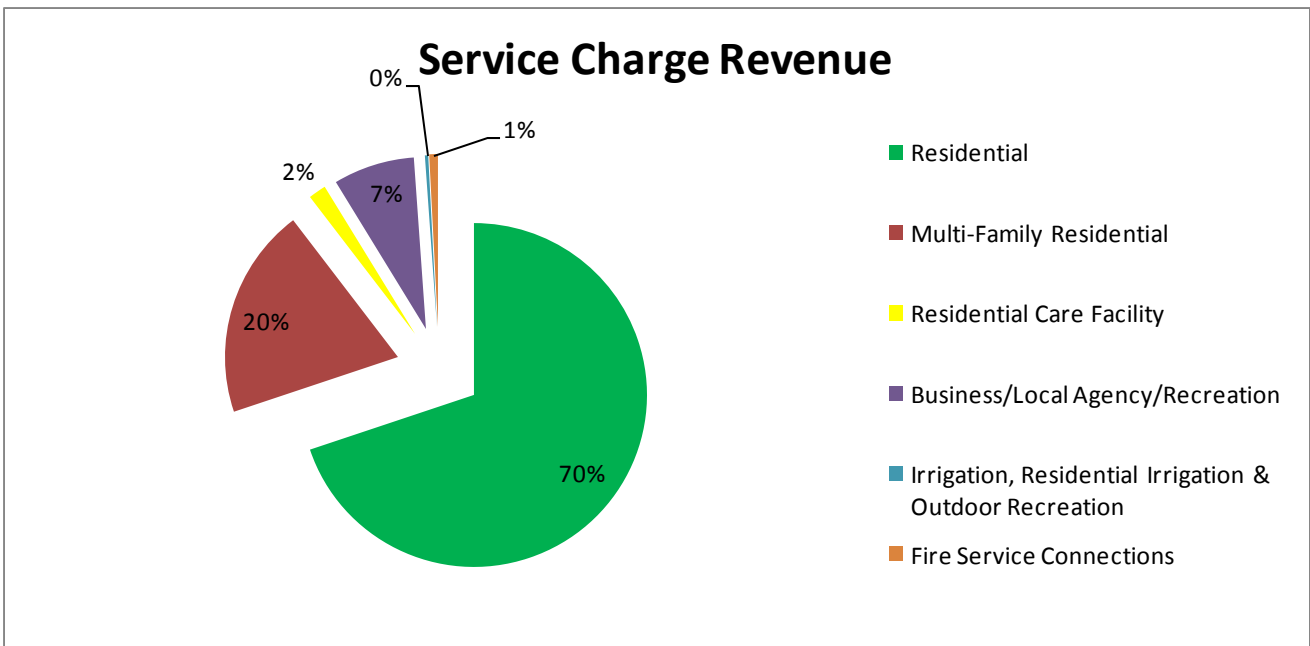
For fiscal year 2011-2012, Water sales are projected to be 5,881 acre feet. The District sells a majority of its water each year to residential customers (approximately 90%). The projection of water sales each year is a challenging task, because commodity revenue is sensitive to fluctuations in water sales volume and uncontrollable factors such as weather significantly impact the outcome. The District has consistently applied a conservative approach to projecting water sales. The current method for calculation of water sales is to average the actual consumption for the last four calendar years, along with a 1% growth factor. Water sales revenue is projected to be lower than FY 10-11 budget.



Paradise Irrigation District  
FY 2011/12 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, 2011 26% 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 increase based on the 3% rate increase that will go into effect January 1, 2012.



Paradise Irrigation District  
 FY 2011/12 Budget  
 Current Rates

Account Type	Service Charge	Quantity Charge
<b>Residential</b>		
A Rate: (<85 Ccf Annually)	\$20.60 All Meter Sizes	\$0.67 /Ccf All Usage
B Rate: (>85 Ccf Annually)	\$27.26 All Meter Sizes	\$0.67 /Ccf First 35 Ccf \$0.87 /Ccf 36-75 \$1.06 /Ccf 76 & up
<b>Multiple Units</b>		
Multi-Unit C Rate:	\$17.88 per edu*	\$0.67 /Ccf All Usage
Multi-Unit D Rate:	\$20.90 per edu*	\$0.67 /Ccf All Usage
<i>*Equivalent dwelling unit</i>		
<b>Residential Care Facilities</b>		
All meter sizes	\$27.26 per calculated edu	\$0.67 /Ccf All Usage
<b>Business/Commercial</b>		
5/8" & 3/4" "A Rate"	\$20.60	\$0.67 /Ccf Tier One**
5/8" & 3/4" "B Rate"	\$27.26	\$0.87 /Ccf Tier Two**
1"	\$45.52	\$1.06 /Ccf Tier Three**
1-1/2"	\$90.77	
2"	\$145.29	<i>**Varies based on meter size</i>
3"	\$272.57	
4"	\$454.37	
<b>Irrigation/Residential Irrigation</b>		
5/8" & 3/4"	\$15.09	\$0.28 /Ccf Irrigation - All Usage
1"	\$18.52	
1-1/2"	\$27.10	\$17.42 Res Irrig-First 26 Ccf
2"	\$37.39	\$0.28 /Ccf Over 26 Ccf
3"	\$61.40	
4"	\$95.68	
<b>Outdoor Recreation</b>		
5/8" & 3/4"	\$27.26	\$0.28 /Ccf 0 - 750 Ccf
1"	\$45.52	\$0.48 /Ccf 750 - 1500 Ccf
1-1/2"	\$90.77	\$0.67 /Ccf Over 1500 Ccf
2"	\$145.29	
3"	\$272.57	
4"	\$454.37	
<b>Fire Service Connection Charges</b>		
Residential	\$6.05	\$1.06 /Ccf
2"	\$12.11	
4"	\$24.23	
6"	\$36.34	
8"	\$48.46	



Paradise Irrigation District  
 FY 2011/12 Budget  
 Rates Effective 1/1/2012

Account Type	Service Charge	Quantity Charge
<b>Residential</b>		
A Rate: (<85 Ccf Annually)	\$21.22 All Meter Sizes	\$0.69 /Ccf First 35 Ccf
B Rate: (>85 Ccf Annually)	\$28.08 All Meter Sizes	\$0.96 /Ccf 36-75 \$1.27 /Ccf 76 & up
<b>Multiple Units</b>		
Multi-Unit C Rate:	\$18.41 per edu*	\$0.69 /Ccf All Usage
Multi-Unit D Rate:	\$21.53 per edu*	\$0.69 /Ccf All Usage
<i>*Equivalent dwelling unit</i>		
<b>Residential Care Facilities</b>		
All meter sizes	\$28.08 per calculated edu	\$0.69 /Ccf All Usage
<b>Business/Commercial</b>		
5/8" & 3/4" "A Rate"	\$21.22	\$0.69 /Ccf Tier One**
5/8" & 3/4" "B Rate"	\$28.08	\$0.96 /Ccf Tier Two**
1"	\$46.89	\$1.27 /Ccf Tier Three**
1-1/2"	\$93.49	
2"	\$149.65	**Varies based on meter size
3"	\$280.74	
4"	\$468.00	
<b>Irrigation/Residential Irrigation</b>		
5/8" & 3/4"	\$15.54	\$0.29 /Ccf Irrigation - All Usage
1"	\$19.08	
1-1/2"	\$27.91	\$17.94 Res Irrig-First 26 Ccf
2"	\$38.51	\$0.29 /Ccf Over 26 Ccf
3"	\$63.24	
4"	\$98.55	
<b>Outdoor Recreation</b>		
5/8" & 3/4"	\$28.08	\$0.29 /Ccf 0 - 750 Ccf
1"	\$46.89	\$0.53 /Ccf 750 - 1500 Ccf
1-1/2"	\$93.49	\$0.80 /Ccf Over 1500 Ccf
2"	\$149.65	
3"	\$280.74	
4"	\$468.00	
<b>Fire Service Connection Charges</b>		
Residential	\$6.24	\$1.27 /Ccf
2"	\$12.47	
4"	\$24.96	
6"	\$37.43	
8"	\$49.91	

Paradise Irrigation District  
 FY 2011/12 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 \$69,000. With this additional revenue the anticipated revenue from outside waters sales is \$185,305.

**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 2011-2012, meter installation revenue is projected to rebound from the Fiscal Year 2010-11 revenue. Due to the current residential market meter revenue was less than prior year budget.

**Delinquency Charges:**

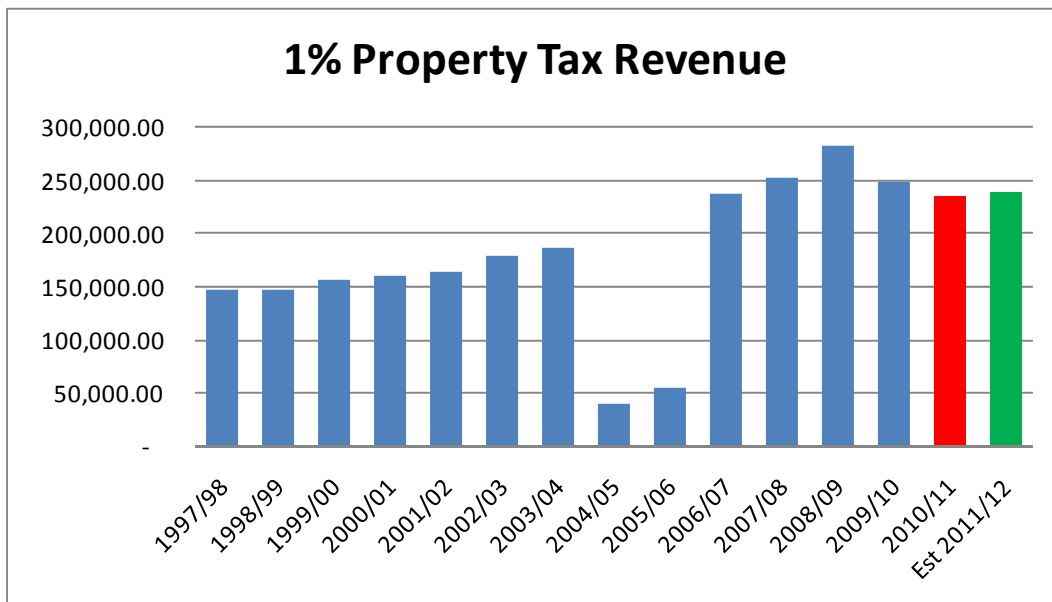
Penalty charges are assessed on accounts that do not pay their water bills by the next reading date. Should non-payment continue, interest is charged after the initial penalty charges per billing period. Delinquent charge revenues are estimated to remain the same as FY 10-11 projected revenues. Annually 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**

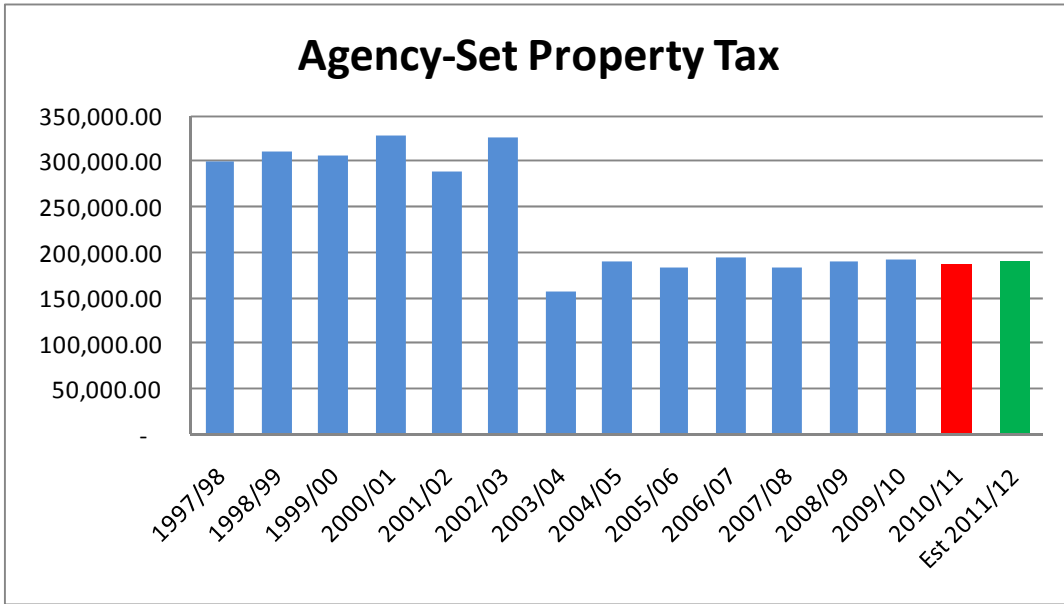
1% property tax revenues are dedicated to fund capital improvement projects and repair programs. FY 2011/12 revenues are estimated to be \$240,000. This budget estimate also assumes that the State does not divert these funds. During FY 2005/06 and FY 2006/07, the State diverted over 75%, and FY 2009/10 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 2011/12 Budget  
 Sources of Revenue

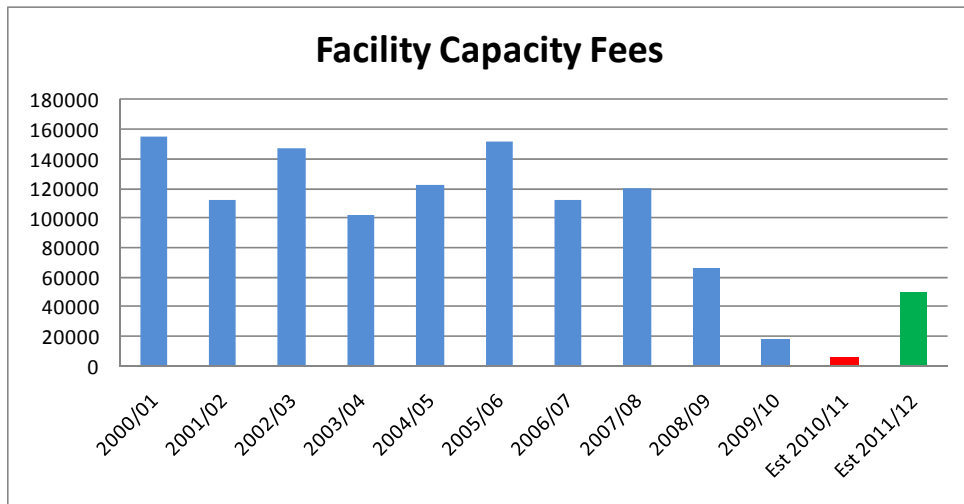
**Agency-Set Property Tax Revenues**

District-set property tax revenues (voter-approved debt) are estimated to total \$190,000 for FY 2011/12. 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 \$50,000 for FY 2011/12. 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 2011/12 Budget  
 Sources of Revenue

**Grant Revenue**

Grant revenue is estimated to be \$232,000 for FY 2011/12. The District has received five grants in the prior four 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 received approval from the State of California to use the remaining grant funds to replace pipeline on Skyway and Bille Road. The total amount of the outstanding grant funds is \$283,166.

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.

<b>Prop 50 Pipeline Grant</b>		Grant		Forecasted		Net CASH	Actual CASH	Net CASH	Actual CASH	Net CASH
PID Project No.	Project Description	Approved Budget	Actual Budget	To be Expended 2008-2009	Actual Received	To be Received 2009-2010	Received 2009-2010	To be Received 2010-2011	Received 2010-2011	To be Received 2011-2012
08-08	Bille Rd	602,971	456,256	456,256	199,695	256,561	210,936	45,625	-	96,170
08-09	Skyway Rd	522,901	386,450	386,450	24,100	362,350	323,704	38,646	-	87,548
<b>Prop 50 Totals</b>		<b>1,125,872</b>	<b>842,706</b>	<b>842,706</b>	<b>223,795</b>	<b>618,911</b>	<b>534,640</b>	<b>84,271</b>	<b>-</b>	<b>183,718</b>
<b>Magalia Bypass Grant</b>										
07-02	Bypass	480,000	480,000	480,000	-	480,000	432,000	48,000	-	48,000
<b>Cal Integrated Waste Management Board</b>										
	Playground	20,000	20,000	20,000	-	20,000	12,760	-	-	-
<b>Equipment Grant</b>										
	Air Resource Grant	417,950	417,950	417,950	417,950	-	-	-	-	-
<b>TOTAL GRANTS</b>		<b>2,043,822</b>	<b>1,760,656</b>		<b>641,745</b>	<b>1,118,911</b>	<b>979,400</b>	<b>132,271</b>	<b>-</b>	<b>231,718</b>

**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.

<b>RDA Reimbursement</b>		Approved	Actual	Forecasted		Net CASH	Actual CASH	Net CASH	Actual CASH	Net CASH
PID Project No.	Project Description	Budget	Budget	To be Expended 2008-2009	Actual Received	To be Received 2009-2010	Received 2009-2010	To be Received 2010-2011	Received 2009-2010	To be Received 2011-2012
08-09	Skyway Rd	566,797	296,756	296,756	237,254	59,502	59,502	-	-	-

Paradise Irrigation District  
 FY 2011/12 Budget  
 Financial Summary 2011/12 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 Management (Designated)	Total Capital Improvement Program	Save a Can	Funded Employee Obligation	PFD	Total Special Revenue Fund		
<b>Fund Balance</b>	(1,204)	1,880,632	848,007	-	3,722,341	323,527	6,774,508	23,717	235,032	283,833	542,582	796,202	8,112,088
<b>RESERVES:</b>													
Agency Reserve Requirement													
Trustee Held												(796,202)	(796,202)
Net Available	(1,204)	1,880,632	848,007	-	3,722,341	323,527	6,774,508	23,717	235,032	283,833	542,582	-	7,315,886
<b>REVENUES:</b>													
Water Sales	5,915,346						-						5,915,346
Outside Water Sales	185,305						-						185,305
Other	212,707				10,000		10,000						222,707
Interest	(24)	37,093	16,726	-	73,418	6,381	133,618	468	4,636	5,598	10,702	15,704	160,000
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					231,718		231,718						231,718
\$1 Surcharge for Capital Projects					63,000		63,000						63,000
Inc-Save-A-Can/Buy-A-Fish								8,000			8,000		8,000
Inc-Capacity Fees		50,000					50,000						50,000
Revenue - PFD										120,000	120,000		120,000
PFD - Interest Income													-
Subtotal	6,313,334	87,093	256,726	-	378,137	6,381	728,336	8,468	4,636	125,598	138,702	205,704	7,386,076
<b>EXPENDITURES:</b>													
Operating	4,347,244						-						4,347,244
Pipeline				700,094			700,094						700,094
Debt Service												1,843,035	1,843,035
Save a Can								8,000			8,000		8,000
PFD										183,000	183,000		183,000
Drought Management													-
Subtotal	4,347,244	-	-	700,094	-	-	700,094	8,000	-	183,000	191,000	1,843,035	7,081,373
<b>Increase/(Decrease) in Fund Balance before Transfers, Debt Proceeds and Capital</b>	<b>1,966,089</b>	<b>87,093</b>	<b>256,726</b>	<b>(700,094)</b>	<b>378,137</b>	<b>6,381</b>	<b>28,243</b>	<b>468</b>	<b>4,636</b>	<b>(57,402)</b>	<b>(52,298)</b>	<b>(1,637,331)</b>	<b>304,703</b>
<b>INTERFUND FUND TRANSFERS:</b>													
Debt Service	(1,637,331)						-					1,637,331	-
Pipeline	(700,094)			700,094			700,094						-
Capital Improvements/Special Reserve	461,908		(375,000)		(86,908)		(461,908)						-
Subtotal	(1,875,516)	-	(375,000)	700,094	(86,908)	-	238,186	-	-	-	-	1,637,331	-
<b>Increase/(Decrease) in Fund Balance before Debt Proceeds and Capital</b>	<b>90,573</b>	<b>87,093</b>	<b>(118,274)</b>	<b>-</b>	<b>291,229</b>	<b>6,381</b>	<b>266,428</b>	<b>468</b>	<b>4,636</b>	<b>(57,402)</b>	<b>(52,298)</b>	<b>-</b>	<b>304,703</b>
Capital Improvements Program			(629,035)		(3,689,538)		(4,318,574)						(4,318,574)
Debt Proceeds													-
<b>Increase/(Dec</b>	<b>90,573</b>	<b>87,093</b>	<b>(747,309)</b>	<b>-</b>	<b>(3,398,310)</b>	<b>6,381</b>	<b>(4,052,145)</b>	<b>468</b>	<b>4,636</b>	<b>(57,402)</b>	<b>(52,298)</b>	<b>-</b>	<b>(4,013,870)</b>
<b>Beginning Fund Balance</b>	<b>(1,204)</b>	<b>1,880,632</b>	<b>848,007</b>	<b>-</b>	<b>3,722,341</b>	<b>323,527</b>	<b>6,774,508</b>	<b>23,717</b>	<b>235,032</b>	<b>283,833</b>	<b>542,582</b>	<b>796,202</b>	<b>8,112,088</b>
<b>Ending Fund Balance</b>	<b>89,369</b>	<b>1,967,725</b>	<b>100,698</b>	<b>-</b>	<b>324,031</b>	<b>329,908</b>	<b>2,722,362</b>	<b>24,185</b>	<b>239,667</b>	<b>226,432</b>	<b>490,284</b>	<b>796,202</b>	<b>4,098,217</b>

Paradise Irrigation District  
 FY 2011/12 Budget  
 Financial Summary 2010/11 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		
<b>Fund Balance</b>	(15,750)	1,847,502	822,596	-	4,944,868	319,314	7,934,280	22,542	231,971	178,433	432,945	1,822,000	10,173,476
<b>RESERVES:</b>													
Agency Reserve Requirement													
Trustee Held												(1,822,000)	(1,822,000)
Net Available	(15,750)	1,847,502	822,596	-	4,944,868	319,314	7,934,280	22,542	231,971	178,433	432,945	-	8,351,476
<b>REVENUES:</b>													
Water Sales	5,693,530						-						5,693,530
Outside Water Sales	173,680						-						173,680
Other	209,657						-						209,657
Interest	(276)	32,370	14,413	-	86,639	5,595	139,017	395	4,064	3,126	7,586	31,923	178,250
Taxes - 1%			258,511				258,511						258,511
FMV Gain/Loss - Securities	68	(7,992)	(3,558)	-	(21,390)	(1,381)	(34,322)	(98)	(1,003)	(772)	(1,873)	(7,882)	(44,008)
Inc-Assessment Res (PID Share)							-					167,718	167,718
Grant Rev/RDA Reimbursement							-						-
\$1 Surcharge for Capital Projects					57,750		57,750						57,750
Inc-Save-A-Can/Buy-A-Fish							-	9,510			9,510		9,510
Inc-Capacity Fees		8,752					8,752						8,752
Revenue - PFD										125,638	125,638		125,638
PFD - Interest Income													-
Subtotal	6,076,659	33,130	269,365	-	122,999	4,213	429,707	9,807	3,061	127,992	140,860	191,760	6,838,987
<b>EXPENDITURES:</b>													
Operating	4,077,643						-						4,077,643
Pipeline				494,708			494,708						494,708
Debt Service												3,246,562	3,246,562
Save a Can								8,632			8,632		8,632
PFD										22,592	22,592		22,592
Drought Management													-
Subtotal	4,077,643	-	-	494,708	-	-	494,708	8,632	-	22,592	31,224	3,246,562	7,850,137
<b>Increase/(Decrease) in Fund Balance before</b>	<b>1,999,016</b>	<b>33,130</b>	<b>269,365</b>	<b>(494,708)</b>	<b>122,999</b>	<b>4,213</b>	<b>(65,001)</b>	<b>1,175</b>	<b>3,061</b>	<b>105,400</b>	<b>109,637</b>	<b>(3,054,802)</b>	<b>(1,011,150)</b>
<b>INTERFUND FUND TRANSFERS:</b>													
Debt Service	(2,029,004)						-					2,029,004	-
Pipeline	(494,708)			494,708			494,708						-
Capital Improvements/Special Reserve	539,242		(209,647)		(329,595)		(539,242)						-
Subtotal	(1,984,470)	-	(209,647)	494,708	(329,595)		(44,534)					2,029,004	-
<b>Increase/(Decrease) in Fund Balance before Debt Proceeds and Capital</b>	<b>14,546</b>	<b>33,130</b>	<b>59,718</b>	<b>-</b>	<b>(206,596)</b>	<b>4,213</b>	<b>(109,535)</b>	<b>1,175</b>	<b>3,061</b>	<b>105,400</b>	<b>109,637</b>	<b>(1,025,798)</b>	<b>(1,011,150)</b>
Capital Improvements Program			(34,307)		(1,015,931)		(1,050,238)						(1,050,238)
Debt Proceeds													-
<b>Increase/(Dec</b>	<b>14,546</b>	<b>33,130</b>	<b>25,411</b>	<b>-</b>	<b>(1,222,527)</b>	<b>4,213</b>	<b>(1,159,772)</b>	<b>1,175</b>	<b>3,061</b>	<b>105,400</b>	<b>109,637</b>	<b>(1,025,798)</b>	<b>(2,061,388)</b>
<b>Beginning Fund Balance</b>	<b>(15,750)</b>	<b>1,847,502</b>	<b>822,596</b>	<b>-</b>	<b>4,944,868</b>	<b>319,314</b>	<b>7,934,280</b>	<b>22,542</b>	<b>231,971</b>	<b>178,433</b>	<b>432,945</b>	<b>1,822,000</b>	<b>10,173,476</b>
<b>Ending Fund Balance</b>	<b>(1,204)</b>	<b>1,880,632</b>	<b>848,007</b>	<b>-</b>	<b>3,722,341</b>	<b>323,527</b>	<b>6,774,508</b>	<b>23,717</b>	<b>235,032</b>	<b>283,833</b>	<b>542,582</b>	<b>796,202</b>	<b>8,112,088</b>

Paradise Irrigation District  
 FY 2011/12 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	Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
<b>REVENUES</b>							
Water Sales - Service Charge	3,407,650	3,730,460	3,879,497	3,954,681	3,954,325	3,941,231	3,939,028
Water Sales - Quantity Charge	1,581,596	1,996,207	1,936,657	1,991,801	1,748,576	1,752,299	1,976,318
Outside Water Sales	87,212	93,635	117,519	187,093	198,141	173,680	185,305
Other	206,399	549,135	567,996	126,796	191,481	209,657	212,707
Interest	21,603	31,350	11,940	11,613	2,234	(276)	(24)
FMV Gain/Loss - Securities	-	-	-	(3,596)	1,282	68	-
<b>Total Revenues</b>	<b>5,304,461</b>	<b>6,400,787</b>	<b>6,513,609</b>	<b>6,268,388</b>	<b>6,096,039</b>	<b>6,076,659</b>	<b>6,313,334</b>
<b>EXPENDITURES</b>							
Source of Supply	33,315	28,718	46,830	53,878	55,878	112,679	72,802
Security & Recreation	110,835	115,084	116,373	137,481	143,574	118,314	135,175
Water Treatment	947,531	973,376	1,038,077	1,030,305	1,075,437	883,245	1,091,544
Transmission & Distribution	1,174,041	1,106,512	1,172,099	1,233,874	1,197,363	1,176,575	1,355,671
Customer Service	391,058	391,460	417,997	418,760	415,137	463,312	435,706
Administration	891,611	873,147	1,104,100	1,079,565	1,275,859	1,323,518	1,256,346
<b>Total Expenditures</b>	<b>3,548,391</b>	<b>3,488,299</b>	<b>3,895,476</b>	<b>3,953,866</b>	<b>4,163,248</b>	<b>4,077,643</b>	<b>4,347,244</b>
<b>Increase/(Decrease) in Fund Balance Before Transfers</b>	<b>1,756,069</b>	<b>2,912,488</b>	<b>2,618,133</b>	<b>2,314,522</b>	<b>1,932,792</b>	<b>1,999,016</b>	<b>1,966,089</b>
<b>TRANSFERS</b>							
Debt Service	(1,308,883)	(1,350,282)	(1,323,308)	(1,629,598)	(1,797,993)	(2,029,004)	(1,637,331)
Pipeline	(414,628)	(539,553)	(579,033)	(876,875)	(677,977)	(494,708)	(700,094)
Capital Improvement	(32,650)	(1,007,749)	(580,337)	(107,000)	426,112	539,242	461,908
<b>Total Transfers</b>	<b>(1,756,161)</b>	<b>(2,897,584)</b>	<b>(2,482,678)</b>	<b>(2,613,473)</b>	<b>(2,049,858)</b>	<b>(1,984,470)</b>	<b>(1,875,516)</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>(92)</b>	<b>14,905</b>	<b>135,455</b>	<b>(298,951)</b>	<b>(117,066)</b>	<b>14,546</b>	<b>90,573</b>
<b>Fund Balance, Beginning</b>	<b>250,000</b>	<b>249,908</b>	<b>264,813</b>	<b>400,268</b>	<b>101,317</b>	<b>(15,750)</b>	<b>(1,204)</b>
<b>Fund Balance, Ending</b>	<b>249,908</b>	<b>264,813</b>	<b>400,268</b>	<b>101,317</b>	<b>(15,750)</b>	<b>(1,204)</b>	<b>89,369</b>

Paradise Irrigation District  
 FY 2011/12 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	Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
<b>REVENUES</b>							
Interest	27,900	43,314	66,137	48,400	38,965	32,370	37,093
FMV Gain/Loss - Securities	-	-	-	(14,986)	22,357	(7,992)	-
Inc-Capacity Fees	151,298	112,317	135,199	65,641	18,962	8,752	50,000
<b>Total Revenues</b>	<b>179,198</b>	<b>155,631</b>	<b>201,336</b>	<b>99,054</b>	<b>80,283</b>	<b>33,130</b>	<b>87,093</b>
<b>EXPENDITURES</b>							
Major Capital Projects	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>179,198</b>	<b>155,631</b>	<b>201,336</b>	<b>99,054</b>	<b>80,283</b>	<b>33,130</b>	<b>87,093</b>
<b>Fund Balance, Beginning</b>	<b>1,132,000</b>	<b>1,311,198</b>	<b>1,466,829</b>	<b>1,668,165</b>	<b>1,767,219</b>	<b>1,847,502</b>	<b>1,880,632</b>
<b>Fund Balance, Ending</b>	<b>1,311,198</b>	<b>1,466,829</b>	<b>1,668,165</b>	<b>1,767,219</b>	<b>1,847,502</b>	<b>1,880,632</b>	<b>1,967,725</b>



Paradise Irrigation District  
 FY 2011/12 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	Estimated FY 2009/10	Actual FY 2010/11	Budget FY 2011/12
<b>REVENUES</b>							
Taxes - 1%	-	-	245,305	255,917	248,219	258,511	240,000
Interest	27,900	42,914	34,755	20,267	18,518	14,413	16,726
Grant	-	-	-	417,950	12,760	-	-
FMV Gain/Loss - Securities	-	-	-	(6,275)	10,625	(3,558)	-
<b>Total Revenues</b>	<b>27,900</b>	<b>42,914</b>	<b>280,060</b>	<b>687,858</b>	<b>290,122</b>	<b>269,365</b>	<b>256,726</b>
<b>EXPENDITURES</b>							
Major Capital Projects	-	-	-	-	-	-	520,000
Minor Capital Projects	-	-	15,342	-	-	-	-
Capital Equipment	-	-	317,953	505,914	266,539	27,366	71,500
Repair & Replacement	-	-	19,051	40,588	40,871	6,941	37,535
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>352,346</b>	<b>546,502</b>	<b>307,411</b>	<b>34,307</b>	<b>629,035</b>
<b>TRANSFERS</b>							
Operating	-	-	-	-	-	(209,647)	(375,000)
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(209,647)</b>	<b>(375,000)</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>27,900</b>	<b>42,914</b>	<b>(72,286)</b>	<b>141,356</b>	<b>(17,288)</b>	<b>235,058</b>	<b>(747,309)</b>
<b>Fund Balance, Beginning</b>	<b>700,000</b>	<b>727,900</b>	<b>770,814</b>	<b>698,528</b>	<b>839,884</b>	<b>822,596</b>	<b>1,057,654</b>
<b>Fund Balance, Ending</b>	<b>727,900</b>	<b>770,814</b>	<b>698,528</b>	<b>839,884</b>	<b>822,596</b>	<b>1,057,654</b>	<b>310,345</b>

Paradise Irrigation District  
 FY 2011/12 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	Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
<b>REVENUES</b>							
\$1 Surcharge for Capital Projects	78,000	63,000	63,000	63,000	57,750	57,750	63,000
Interest	65,100	100,043	80,199	19,790	55,670	86,639	73,418
Other	-	-	-	-	-	-	10,000
Grant	-	-	-	223,795	966,640	-	231,718
RDA Reimbursement	-	-	-	237,254	59,502	-	-
FMV Gain/Loss - Securities	-	-	-	(6,128)	31,942	(21,390)	-
<b>Total Revenues</b>	<b>143,100</b>	<b>163,043</b>	<b>143,199</b>	<b>537,711</b>	<b>1,171,504</b>	<b>122,999</b>	<b>378,137</b>
<b>EXPENDITURES</b>							
Major Capital Projects	-	-	3,720,155	2,133,412	3,315,399	1,015,931	3,662,538
Minor Capital Projects	374,000	588,199	-	21,498	10,000	-	27,000
<b>Total Expenditures</b>	<b>374,000</b>	<b>588,199</b>	<b>3,720,155</b>	<b>2,154,910</b>	<b>3,325,399</b>	<b>1,015,931</b>	<b>3,689,538</b>
<b>Increase/(Decrease) in Fund Balance Before Transfers &amp; Debt Proceeds</b>	<b>(230,900)</b>	<b>(425,156)</b>	<b>(3,576,956)</b>	<b>(1,617,198)</b>	<b>(2,153,896)</b>	<b>(892,932)</b>	<b>(3,311,402)</b>
<b>TRANSFERS</b>							
Operating	32,650	907,749	480,337	-	(426,112)	(329,595)	(86,908)
<b>Total Transfers</b>	<b>32,650</b>	<b>907,749</b>	<b>480,337</b>	<b>-</b>	<b>(426,112)</b>	<b>(329,595)</b>	<b>(86,908)</b>
<b>Increase/(Decrease) in Fund Balance Before Debt Proceeds</b>	<b>(198,250)</b>	<b>482,593</b>	<b>(3,096,619)</b>	<b>(1,617,198)</b>	<b>(2,580,008)</b>	<b>(1,222,527)</b>	<b>(3,398,310)</b>
<b>Debt Proceeds</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>	<b>3,460,000</b>	<b>5,000,000</b>	<b>-</b>	<b>-</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>(198,250)</b>	<b>482,593</b>	<b>(1,096,619)</b>	<b>1,842,802</b>	<b>2,419,992</b>	<b>(1,222,527)</b>	<b>(3,398,310)</b>
<b>Fund Balance, Beginning</b>	<b>1,494,350</b>	<b>1,296,100</b>	<b>1,778,693</b>	<b>682,074</b>	<b>2,524,876</b>	<b>4,944,868</b>	<b>3,722,341</b>
<b>Fund Balance, Ending</b>	<b>1,296,100</b>	<b>1,778,693</b>	<b>682,074</b>	<b>2,524,876</b>	<b>4,944,868</b>	<b>3,722,341</b>	<b>324,031</b>

Paradise Irrigation District  
 FY 2011/12 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	Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
<b>REVENUES</b>							
Interest	-	-	4,509	5,934	6,804	5,595	6,381
FMV Gain/Loss - Securities	-	-	-	(1,837)	3,904	(1,381)	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>4,509</b>	<b>4,096</b>	<b>10,709</b>	<b>4,215</b>	<b>6,381</b>
<b>TRANSFERS</b>							
Operating	-	100,000	100,000	100,000	-	-	-
<b>Total Transfers</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>-</b>	<b>100,000</b>	<b>104,509</b>	<b>104,096</b>	<b>10,709</b>	<b>4,215</b>	<b>6,381</b>
<b>Fund Balance, Beginning</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>204,509</b>	<b>308,605</b>	<b>319,314</b>	<b>323,530</b>
<b>Fund Balance, Ending</b>	<b>-</b>	<b>100,000</b>	<b>204,509</b>	<b>308,605</b>	<b>319,314</b>	<b>323,530</b>	<b>329,911</b>

Paradise Irrigation District  
 FY 2011/12 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	Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
<b>REVENUES</b>							
Save a Can Revenue	9,420	7,480	7,718	6,779	-	9,510	8,000
Interest	-	-	316	170	247	395	468
FMV Gain/Loss - Securities	-	-	-	(53)	142	(98)	-
<b>Total Revenues</b>	<b>9,420</b>	<b>7,480</b>	<b>8,034</b>	<b>6,896</b>	<b>389</b>	<b>9,807</b>	<b>8,468</b>
<b>EXPENDITURES</b>							
Save a Can Expenses	9,420	7,480	9,183	8,540	(10,946)	8,632	8,000
<b>Total Expenditures</b>	<b>9,420</b>	<b>7,480</b>	<b>9,183</b>	<b>8,540</b>	<b>(10,946)</b>	<b>8,632</b>	<b>8,000</b>
<b>Increase/(Decrease) in Fund Balance Before Transfers &amp; Debt Proceeds</b>	<b>-</b>	<b>-</b>	<b>(1,149)</b>	<b>(1,644)</b>	<b>11,335</b>	<b>1,175</b>	<b>468</b>
<b>TRANSFERS</b>							
Operating	1,000	-	-	7,000	-	-	-
<b>Total Transfers</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>1,000</b>	<b>-</b>	<b>(1,149)</b>	<b>5,356</b>	<b>11,335</b>	<b>1,175</b>	<b>468</b>
<b>Fund Balance, Beginning</b>	<b>6,000</b>	<b>7,000</b>	<b>7,000</b>	<b>5,851</b>	<b>11,207</b>	<b>22,542</b>	<b>23,717</b>
<b>Fund Balance, Ending</b>	<b>7,000</b>	<b>7,000</b>	<b>5,851</b>	<b>11,207</b>	<b>22,542</b>	<b>23,717</b>	<b>24,185</b>

Paradise Irrigation District  
 FY 2011/12 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	Actual FY 2009/10	Estimated FY 2009/11	Budget FY 2011/12
<b>REVENUES</b>							
Interest Income	4,000	6,307	9,482	6,377	4,942	4,064	4,636
FMV Gain/Loss - Securities	-	-	-	(1,975)	2,836	(1,003)	-
<b>Total Revenues</b>	<b>4,000</b>	<b>6,307</b>	<b>9,482</b>	<b>4,402</b>	<b>7,779</b>	<b>3,063</b>	<b>4,636</b>
<b>EXPENDITURES</b>							
Employee Obligation	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>4,000</b>	<b>6,307</b>	<b>9,482</b>	<b>4,402</b>	<b>7,779</b>	<b>3,063</b>	<b>4,636</b>
<b>Fund Balance, Beginning</b>	<b>200,000</b>	<b>204,000</b>	<b>210,307</b>	<b>219,789</b>	<b>224,191</b>	<b>231,971</b>	<b>235,034</b>
<b>Fund Balance, Ending</b>	<b>204,000</b>	<b>210,307</b>	<b>219,789</b>	<b>224,191</b>	<b>231,971</b>	<b>235,034</b>	<b>239,669</b>

Paradise Irrigation District  
 FY 2011/12 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	Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
<b>REVENUES</b>							
Interest income			4,646	3,424	2,559	3,126	5,598
PFD Revenue	79,571	152,802	127,908	124,114	124,697	125,638	120,000
FMV Gain/Loss - Securities	-		-	(1,060)	1,468	(772)	-
<b>Total Revenues</b>	<b>79,571</b>	<b>152,802</b>	<b>132,554</b>	<b>126,478</b>	<b>128,724</b>	<b>127,992</b>	<b>125,598</b>
<b>EXPENDITURES</b>							
PFD Expenses	79,571	155,407	117,581	128,455	66,332	22,592	183,000
<b>Total Expenditures</b>	<b>79,571</b>	<b>155,407</b>	<b>117,581</b>	<b>128,455</b>	<b>66,332</b>	<b>22,592</b>	<b>183,000</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>-</b>	<b>(2,605)</b>	<b>14,973</b>	<b>(1,977)</b>	<b>62,392</b>	<b>105,400</b>	<b>(57,402)</b>
<b>Fund Balance, Beginning</b>	<b>105,650</b>	<b>105,650</b>	<b>103,045</b>	<b>118,018</b>	<b>116,041</b>	<b>178,433</b>	<b>283,833</b>
<b>Fund Balance, Ending</b>	<b>105,650</b>	<b>103,045</b>	<b>118,018</b>	<b>116,041</b>	<b>178,433</b>	<b>283,833</b>	<b>226,432</b>

Paradise Irrigation District  
 FY 2011/12 Budget  
 Debt Reserve Fund

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

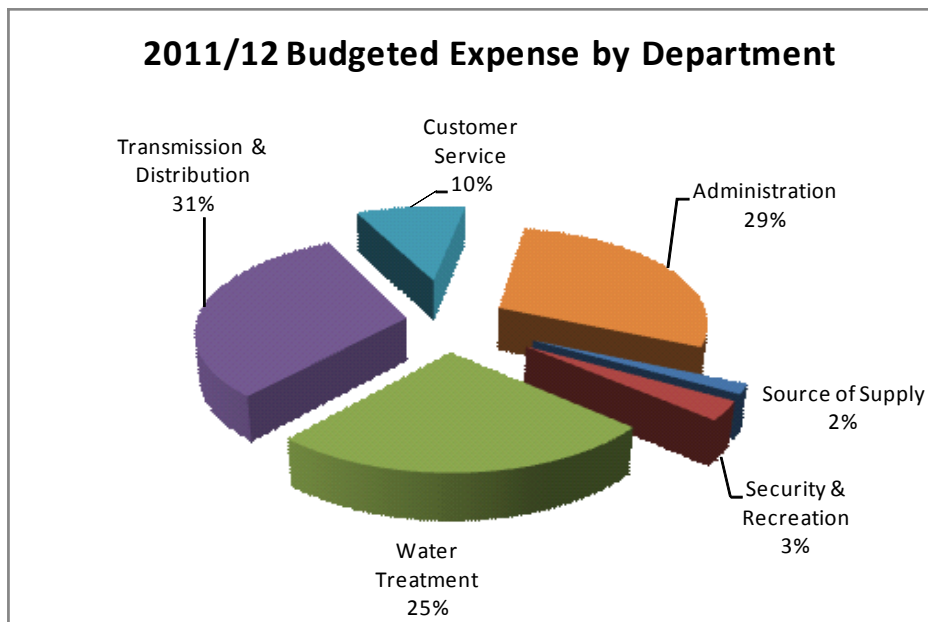
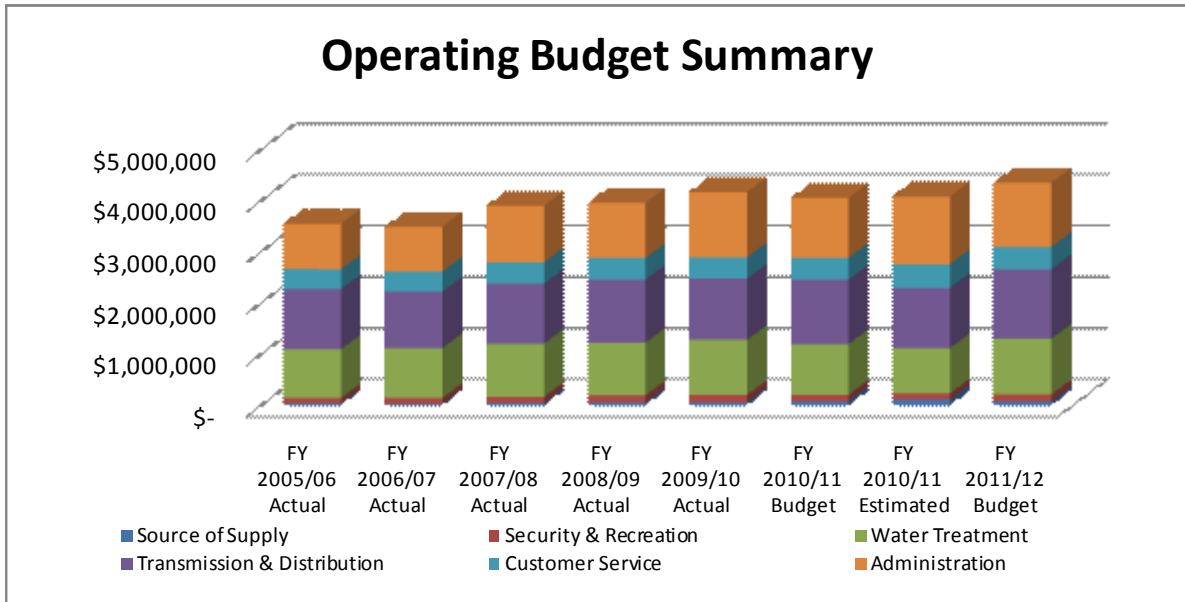
	Actual FY 2005/06	Actual FY 2006/07	Actual FY 2007/08	Actual FY 2008/09	Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
<b>REVENUES</b>							
Inc-Assessment Res (PID Share)	195,317	182,420	188,139	166,136	192,836	167,718	190,000
Interest	71,800	40,156	57,307	36,267	27,561	31,923	15,704
FMV Gain/Loss - Securities	-	-	-	(11,230)	15,813	(7,882)	-
<b>Total Revenues</b>	<b>267,117</b>	<b>222,576</b>	<b>245,446</b>	<b>191,173</b>	<b>236,210</b>	<b>191,760</b>	<b>205,704</b>
<b>EXPENDITURES</b>							
Davis Grunsky	184,000	183,345	179,739	184,733	184,734	183,034	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	973,375	1,996,080	-
Kleinert	64,000	64,000	58,438	54,531	25,938	-	-
IBANK	-	-	-	130,534	130,505	130,475	130,444
Private Placement	-	-	-	133,802	267,604	267,604	267,604
2009 COP's	-	-	-	-	95,323	312,644	315,994
2011 Refinance	-	-	-	-	-	-	587,535
<b>Total Expenditures</b>	<b>1,576,000</b>	<b>1,572,857</b>	<b>1,568,754</b>	<b>1,820,771</b>	<b>2,034,203</b>	<b>3,246,562</b>	<b>1,843,035</b>
<b>Increase/(Decrease) in Fund Balance Before Transfers &amp; Debt Proceeds</b>	<b>(1,308,883)</b>	<b>(1,350,282)</b>	<b>(1,323,308)</b>	<b>(1,629,598)</b>	<b>(1,797,993)</b>	<b>(3,054,802)</b>	<b>(1,637,331)</b>
<b>TRANSFERS</b>							
Operating	1,308,883	1,350,282	1,323,308	1,629,598	1,797,993	2,029,004	1,637,331
<b>Total Transfers</b>	<b>1,308,883</b>	<b>1,350,282</b>	<b>1,323,308</b>	<b>1,629,598</b>	<b>1,797,993</b>	<b>2,029,004</b>	<b>1,637,331</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,025,798)</b>	<b>-</b>
Debt Proceeds	-	-	-	-	572,000	-	-
<b>Fund Balance, Beginning</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,822,000</b>	<b>796,202</b>
<b>Fund Balance, Ending</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,822,000</b>	<b>796,202</b>	<b>796,202</b>





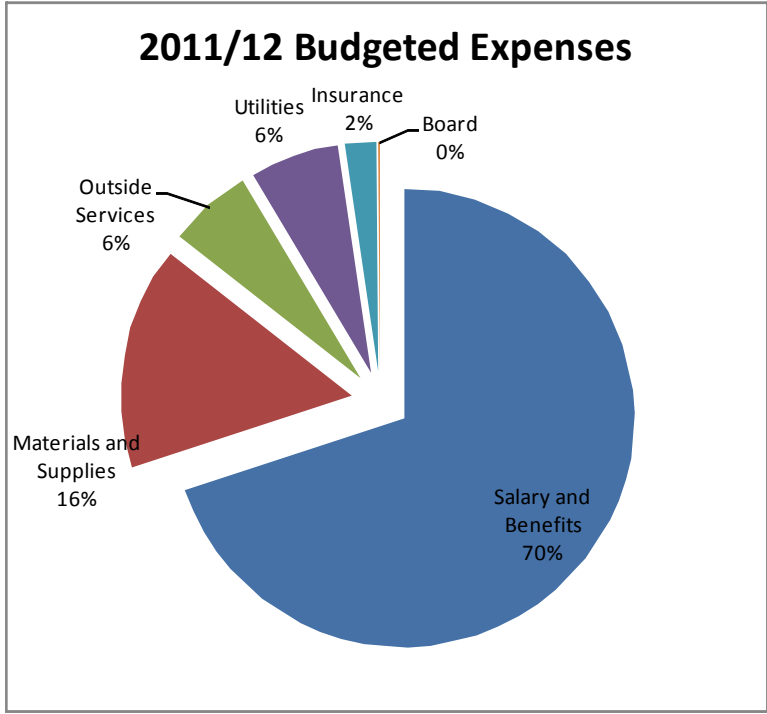
Paradise Irrigation District  
FY 2011/12 Budget  
Operating Budget Summary

	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	FY 2010/11 Estimated	FY 2011/12 Budget
Source of Supply	\$ 33,315	\$ 28,718	\$ 46,830	\$ 53,878	\$ 55,878	\$ 76,558	\$ 112,679	\$ 72,802
Security & Recreation	110,835	115,084	116,373	137,481	143,574	127,234	118,314	135,175
Water Treatment	947,531	973,376	1,038,077	1,030,305	1,075,437	988,401	883,245	1,091,544
Transmission & Distribution	1,174,041	1,106,512	1,172,099	1,233,874	1,197,363	1,263,241	1,176,575	1,355,671
Customer Service	391,058	391,460	417,997	418,760	415,137	423,189	463,312	435,706
Administration	891,611	873,147	1,104,100	1,079,565	1,275,859	1,171,284	1,323,518	1,256,346
<b>Total Operating Expenditures</b>	<b>3,548,391</b>	<b>3,488,299</b>	<b>3,895,476</b>	<b>3,953,866</b>	<b>4,163,248</b>	<b>4,049,907</b>	<b>4,077,643</b>	<b>4,347,244</b>



Paradise Irrigation District  
 FY 2011/12 Budget  
 Operating Budget Summary

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	FY 2010/11 Estimated	Changes from Budget 2009/10 to 2010/11 Estimate	% Change	FY 2011/12 Budget	Changes from Estimated 2010/11 to 2011/12 Budget	% Change
<b>TOTAL</b>											
Salary and Benefits	2,484,176	2,804,161	2,812,357	2,879,422	2,764,915	2,918,461	(153,547)	-5.55%	3,038,877	120,415	4.13%
Materials and Supplies	493,275	513,613	621,919	577,257	676,700	554,269	122,431	18.09%	682,750	128,481	23.18%
Outside Services	172,311	203,534	209,299	379,395	251,200	245,044	6,156	2.45%	255,770	10,726	4.38%
Utilities	266,913	299,258	243,345	244,016	265,650	251,003	14,647	5.51%	272,348	21,345	8.50%
Insurance	71,144	74,910	66,298	83,157	86,443	89,511	(3,068)	-3.55%	92,499	2,988	3.34%
Board	480	-	647	-	5,000	19,355	(14,355)		5,000	(14,355)	-74.17%
<b>Total Operating Expense</b>	<b>3,488,299</b>	<b>3,895,476</b>	<b>3,953,866</b>	<b>4,163,248</b>	<b>4,049,907</b>	<b>4,077,643</b>	<b>(27,736)</b>		<b>4,347,244</b>	<b>269,601</b>	

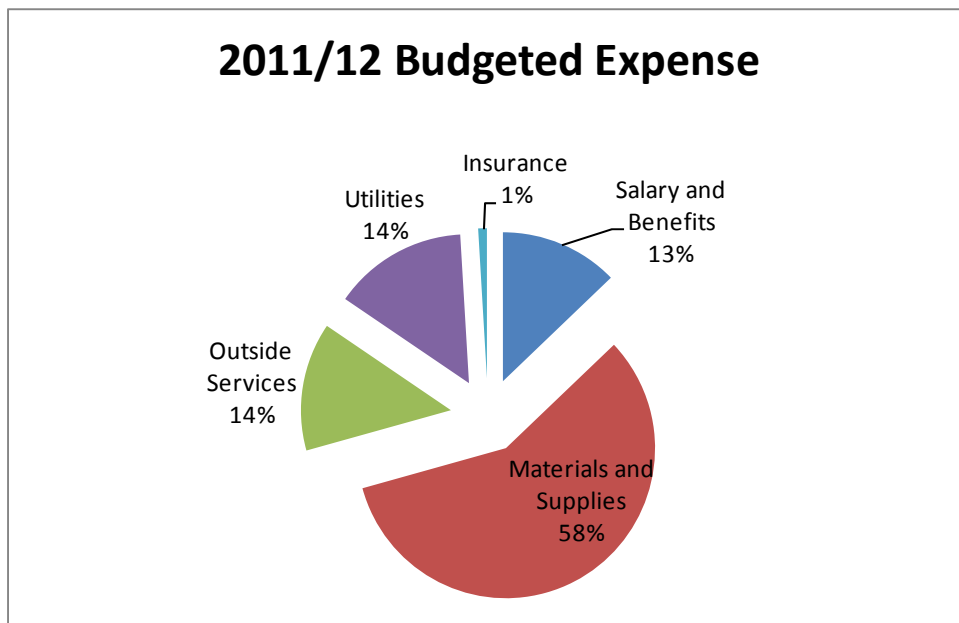
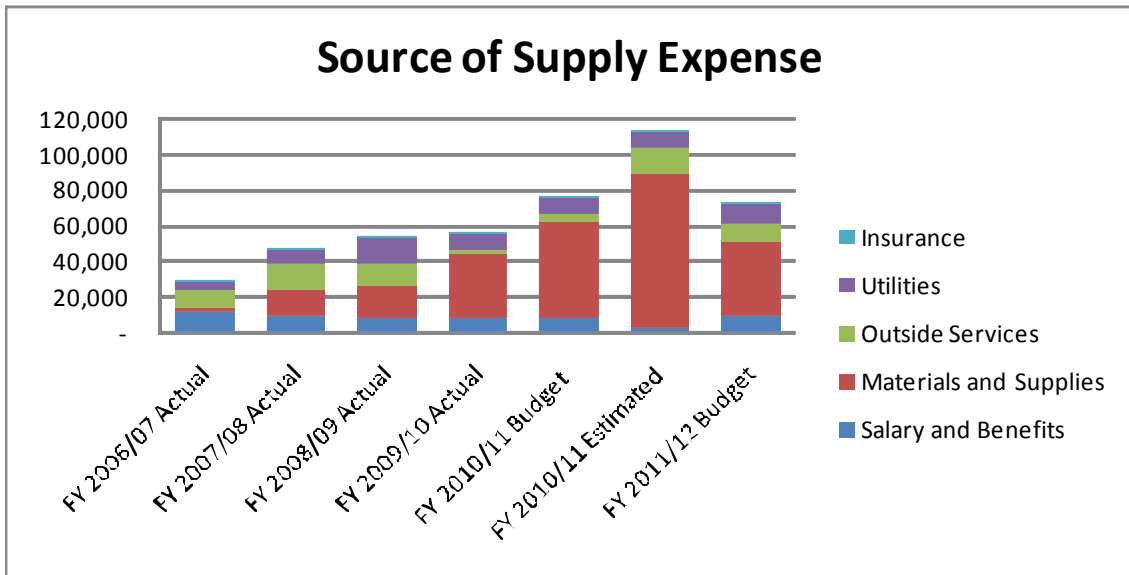


Paradise Irrigation District  
 FY 2011/12 Budget  
 Operating Budget Summary

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	FY 2010/11 Estimated	FY 2011/12 Budget
<b>Source of Supply</b>							
Salary and Benefits	11,395	9,227	8,552	8,913	8,830	3,390	9,352
Materials and Supplies	2,453	15,193	17,368	35,183	54,000	86,026	42,100
Outside Services	10,793	14,423	12,596	2,833	3,500	14,132	10,070
Utilities	3,802	7,691	15,094	8,641	9,600	8,828	10,600
Insurance	276	296	269	308	629	303	680
<b>Total Source and Supply</b>	<b>28,718</b>	<b>46,830</b>	<b>53,878</b>	<b>55,878</b>	<b>76,558</b>	<b>112,679</b>	<b>72,802</b>
<b>Security &amp; Recreation</b>							
Salary and Benefits	98,350	101,468	125,605	129,372	108,040	103,653	113,845
Materials and Supplies	9,979	7,920	5,076	3,162	9,000	5,415	9,000
Outside Services	4,663	2,215	2,051	3,301	3,400	3,900	3,800
Utilities	2,091	1,998	2,296	4,927	3,900	3,262	5,400
Insurance	-	2,772	2,453	2,812	2,894	2,084	3,131
<b>Total Security &amp; Recreation</b>	<b>115,084</b>	<b>116,373</b>	<b>137,481</b>	<b>143,574</b>	<b>127,234</b>	<b>118,314</b>	<b>135,175</b>
<b>Water Treatment</b>							
Salary and Benefits	622,502	629,179	633,943	675,571	542,085	588,185	631,809
Materials and Supplies	141,709	173,986	237,500	206,604	248,300	126,377	252,100
Outside Services	25,090	20,689	20,857	39,597	51,750	23,763	56,750
Utilities	168,719	197,790	123,382	136,717	129,550	128,270	132,800
Insurance	15,356	16,432	14,624	16,948	16,716	16,650	18,085
<b>Total Water Treatment</b>	<b>973,376</b>	<b>1,038,077</b>	<b>1,030,305</b>	<b>1,075,437</b>	<b>988,401</b>	<b>883,245</b>	<b>1,091,544</b>
<b>Transmission &amp; Distribution</b>							
Salary and Benefits	736,845	848,054	854,277	863,663	895,391	883,587	1,027,543
Materials and Supplies	260,805	220,625	253,228	224,782	218,900	167,355	193,150
Outside Services	21,026	19,983	34,219	16,274	34,450	29,096	27,600
Utilities	66,093	60,177	71,206	68,647	89,750	72,962	80,600
Insurance	21,743	23,260	20,944	23,997	24,751	23,575	26,778
<b>Total Transmission and Distribution</b>	<b>1,106,512</b>	<b>1,172,099</b>	<b>1,233,874</b>	<b>1,197,363</b>	<b>1,263,241</b>	<b>1,176,575</b>	<b>1,355,671</b>
<b>Customer Service</b>							
Salary and Benefits	375,585	400,022	401,336	398,335	403,757	445,040	415,371
Materials and Supplies	6,379	7,819	8,282	5,895	8,400	7,862	8,400
Outside Services	-	-	-	430	-	118	-
Insurance	9,496	10,156	9,143	10,477	11,032	10,293	11,936
<b>Total Customer Service</b>	<b>391,460</b>	<b>417,997</b>	<b>418,760</b>	<b>415,137</b>	<b>423,189</b>	<b>463,312</b>	<b>435,706</b>
<b>Administration</b>							
Salary and Benefits	639,499	816,211	788,645	803,569	806,813	894,607	840,959
Materials and Supplies	71,948	88,071	100,465	101,632	138,100	161,234	178,000
Outside Services	110,739	146,224	139,576	316,961	158,100	174,035	157,550
Utilities	26,208	31,601	31,368	25,083	32,850	37,681	42,948
Insurance	24,273	21,994	18,864	28,614	30,422	36,606	31,890
Board	480	-	647	-	5,000	19,355	5,000
<b>Total Administration</b>	<b>873,147</b>	<b>1,104,100</b>	<b>1,079,565</b>	<b>1,275,859</b>	<b>1,171,284</b>	<b>1,323,518</b>	<b>1,256,346</b>

Paradise Irrigation District  
 FY 2011/12 Budget  
 Source of Supply

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	FY 2010/11 Estimated	FY 2011/12 Budget
<b>Source of Supply</b>							
Salary and Benefits	11,395	9,227	8,552	8,913	8,830	3,390	9,352
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Utilities	3,802	7,691	15,094	8,641	9,600	8,828	10,600
Insurance	276	296	269	308	629	303	680
<b>Department Totals</b>	<b>28,718</b>	<b>46,830</b>	<b>53,878</b>	<b>55,878</b>	<b>76,558</b>	<b>112,679</b>	<b>72,802</b>



Paradise Irrigation District  
FY 2011/12 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 2010-11**

- 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.
- Paradise and Magalia dams were both cleared of detrimental growth.
- Repaired the Log Boom at Paradise Lake. District crews rebuilt the end links on the existing log boom and put it back in place.
- Dogtown Road clearing project was completed. Approximately 50' on each side of the road (on our property) was cleared of undergrowth.

**Major Goals FY 2011-12**

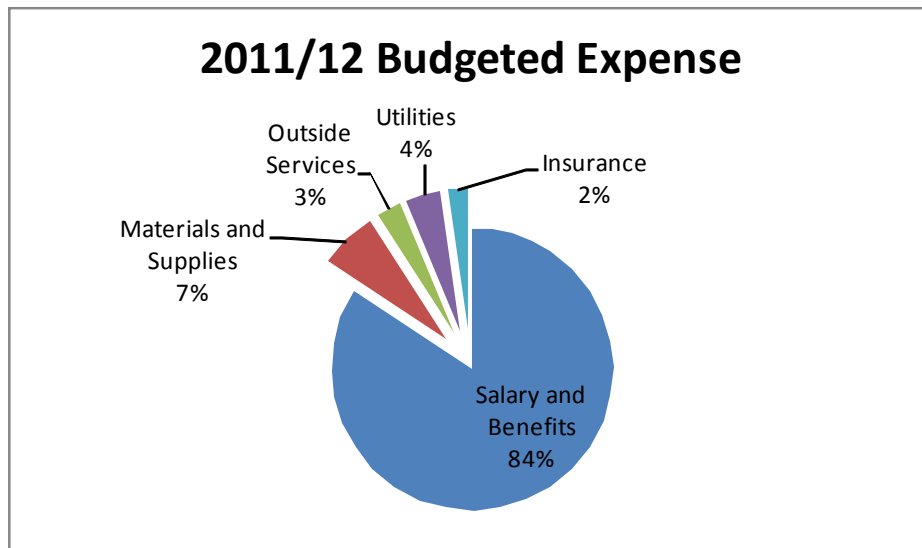
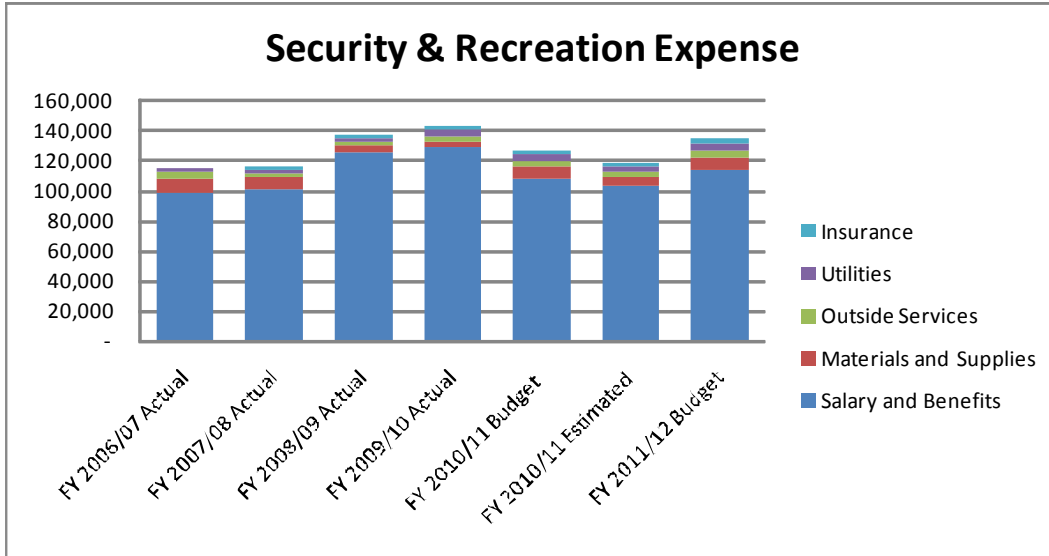
- Continue the optimization of the raw water bypass pipeline, while dealing with source of supply issues. The objective for the District is to reduce the electrical power needed to provide raw water to the treatment plant. Other considerations include managing water storage at Magalia Reservoir and Paradise 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.
- 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 2011/12 Budget  
 Source of Supply

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	Changes from Budget 2010/11 to 2010/11 Estimated	% Change	FY 2010/11 Estimated	FY 2011/12 Budget	Changes from Estimated 2010/11 to 2011/12 Budget	% Change
<i>Salaries and Benefits</i>											
Salaries	7,730	6,584	5,900	6,102	4,791	(2,444)	-51.00%	2,347	4,974	2,626	111.88%
Overtime	-	-	-	-	877	(877)	-100.00%	-	877	877	
Employee Related Benefits	3,665	2,643	2,652	2,811	3,162	(2,119)	-67.03%	1,043	3,501	2,458	235.81%
<i>Materials and Supplies</i>											
Supplies and Services	523	-	13	-	-	-		-	-	-	
Gas & Oil	173	-	-	-	2,000	(2,000)	-100.00%	-	2,000	2,000	
Construction Supplies	223	36	108	-	-	-		-	-	-	
Misc Supplies	748	12,972	2,748	10,218	37,000	43,266	116.93%	80,266	37,000	(43,266)	-53.90%
Pipe	35	-	0	-	-	-		-	-	-	
Small Tools	-	122	-	-	-	-		-	-	-	
Performance Testing Samples/Standards	-	-	14,498	-	15,000	(15,000)	-100.00%	-	100	100	
Permits	750	1,470	-	-	-	5,688		5,688	3,000	(2,688)	-47.26%
<i>Outside Services</i>											
Security	5,500	7,228	10,054	1,040	-	5,000		5,000	-	(5,000)	-100.00%
Equipment Rental	-	-	-	-	200	(200)	-100.00%	-	200	200	
Engineering	1,774	281	-	-	-	-		-	-	-	
Commercial Services/Repairs	1,894	4,983	891	93	1,500	5,962	397.44%	7,462	8,000	538	7.22%
Weed Control	1,625	1,636	1,650	1,700	1,800	(200)	-11.11%	1,600	1,800	200	12.50%
<i>Utilities</i>											
Electricity	2,728	7,216	14,484	8,127	9,000	(515)	-5.72%	8,485	10,000	1,515	17.85%
Phone	200	232	292	352	400	(226)	-56.54%	174	400	226	130.08%
Refuse Disposal	850	239	-	-	-	-		-	-	-	
Landscaping	24	4	318	162	200	(31)	-15.32%	169	200	31	18.09%
<i>Insurance</i>											
Liability Insurance	276	296	269	308	629	(326)	-51.84%	303	680	377	124.67%
	28,718	46,830	53,878	55,878	76,558	36,120		112,679	72,802	(39,877)	

Paradise Irrigation District  
 FY 2011/12 Budget  
 Security & Recreation

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	FY 2010/11 Estimated	FY 2011/12 Budget
<b>Security &amp; Recreation</b>							
Salary and Benefits	98,350	101,468	125,605	129,372	108,040	103,653	113,845
Materials and Supplies	9,979	7,920	5,076	3,162	9,000	5,415	9,000
Outside Services	4,663	2,215	2,051	3,301	3,400	3,900	3,800
Utilities	2,091	1,998	2,296	4,927	3,900	3,262	5,400
Insurance	-	2,772	2,453	2,812	2,894	2,084	3,131
<b>Department Totals</b>	<b>115,084</b>	<b>116,373</b>	<b>137,481</b>	<b>143,574</b>	<b>127,234</b>	<b>118,314</b>	<b>135,175</b>



Paradise Irrigation District  
FY 2011/12 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 2010-11**

- Managed another successful Kids Fishing Day.
- Fulfilled all the requirements for the State to continue the fish planting program at Paradise Lake.
- Butte County Recycling funds purchased four multi-chamber recycling cans for use at Paradise Lake and playground.
- Worked with USFS to get approval for upgrading park area to meet latest accessibility requirements.

**Major Goals FY 2011-12**

- 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. Build block accessible outhouse in parking area. Move plastic accessible facility over to boat launch #1.
- Purchase and install a bench (or two) in the playground area
- Re-roof and bring up to accessibility requirements outhouse in park area.
- Bring park area and parking lots up to latest accessibility requirements.
- 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.



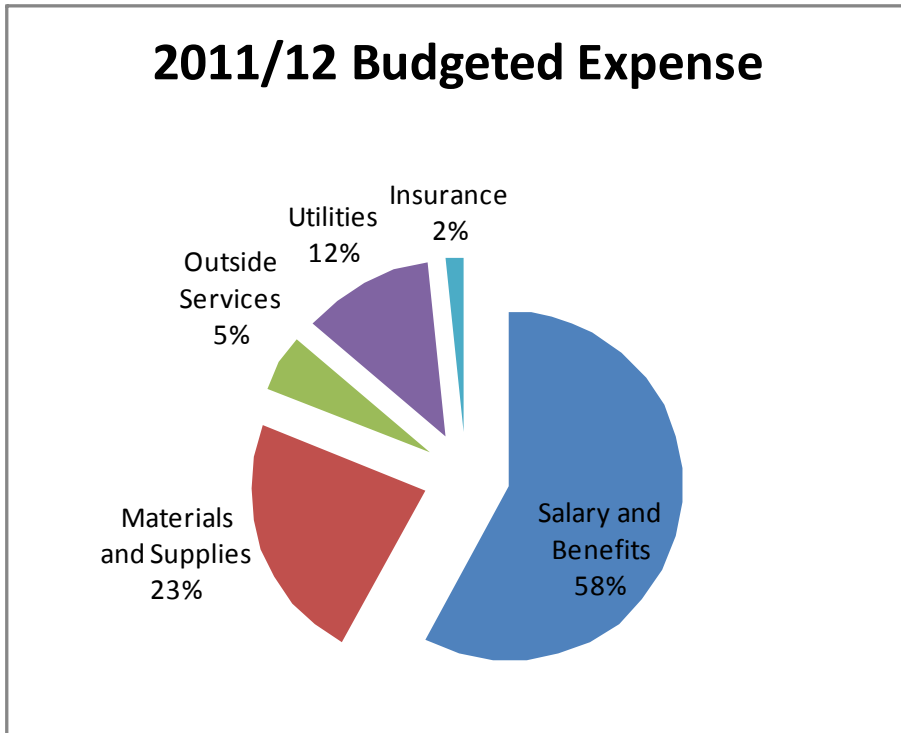
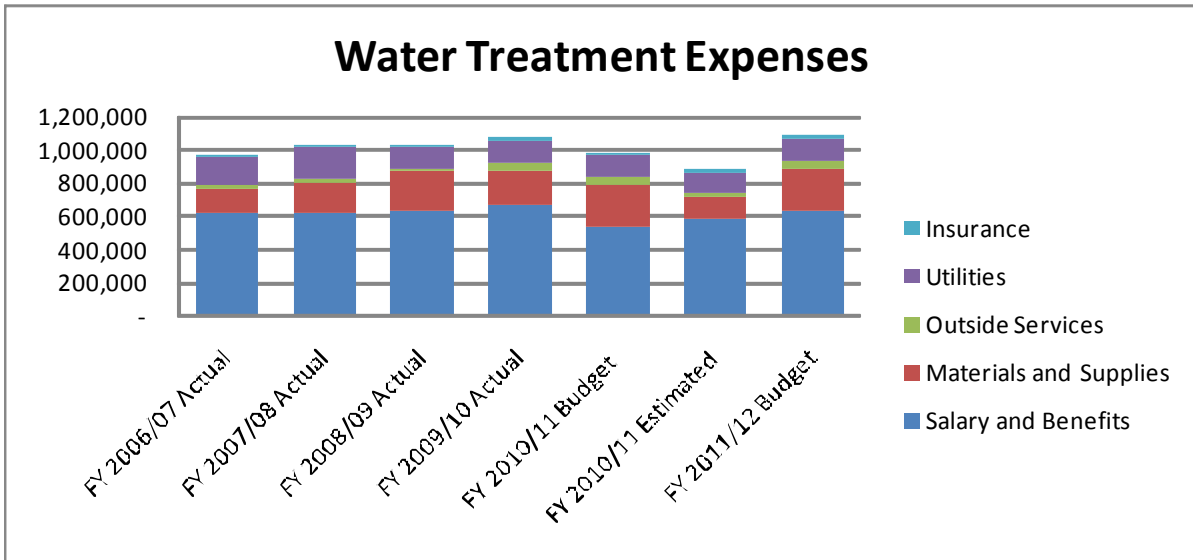
Paradise Irrigation District  
 FY 2011/12 Budget  
 Security & Recreation

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	Changes from Budget 2010/11 to 2010/11 Estimated	% Change	FY 2010/11 Estimated	FY 2011/12 Budget	Changes from Estimated 2010/11 to 2011/12 Budget	% Change
<i><u>Salaries and Benefits</u></i>											
Salaries	66,538	69,573	88,172	90,468	79,077	(7,506)	-9.49%	71,571	81,503	9,932	13.88%
Overtime	680	490	749	257	250	532	213.30%	782	250	(532)	-68.08%
Employee Related Benefits	31,132	31,405	36,684	38,647	28,713	2,586	9.01%	31,299	32,092	793	2.53%
<i><u>Materials and Supplies</u></i>											
Safety Training and Equipment	-	-	158	332	100	(100)	-100.00%	-	100	100	-
Supplies and Services	974	573	908	905	1,200	455	37.93%	1,655	1,200	(455)	-27.50%
Employee Travel	-	-	37	-	-	-	-	-	-	-	-
Equipment	1,210	-	-	108	-	-	-	-	-	-	-
Gas & Oil	2,301	2,224	2,265	1,646	4,500	(2,043)	-45.41%	2,457	4,500	2,043	83.18%
Office Supplies	4	9	-	-	-	-	-	-	-	-	-
Construction Supplies	971	1,685	576	-	-	-	-	-	-	-	-
Misc Supplies	4,335	2,810	1,022	159	3,000	(2,222)	-74.07%	778	3,000	2,222	285.69%
Small Tools	184	619	109	11	200	21	10.61%	221	200	(21)	-9.59%
Performance Testing Samples/Standard	-	-	-	-	-	-	-	-	-	-	-
Tank Repair	-	-	-	-	-	-	-	-	-	-	-
<i><u>Outside Services</u></i>											
Education/Seminars	-	-	-	-	-	260	-	260	-	(260)	-100.00%
Janitorial	151	262	358	723	400	512	127.98%	912	800	(112)	-12.27%
Uniforms	313	195	128	111	200	(22)	-11.06%	178	200	22	12.43%
Permits	95	-	226	259	800	(313)	-39.08%	487	800	313	64.14%
Outside Services/Contracting	2,597	1,332	1,221	1,316	1,000	364	36.45%	1,364	1,000	(364)	-26.71%
Commercial Services/Repairs	1,507	425	119	892	1,000	(302)	-30.17%	698	1,000	302	43.20%
<i><u>Utilities</u></i>											
Electricity - Treatment Plant	684	788	867	1,501	1,000	942	94.18%	1,942	1,000	(942)	-48.50%
Cell Phone	-	-	-	-	-	-	-	-	-	-	-
Phone	1,290	1,001	530	521	900	(641)	-71.27%	259	900	641	248.01%
Refuse Disposal	-	194	899	870	-	952	-	952	1,500	548	57.59%
Landscaping	117	15	-	2,034	2,000	(1,890)	-94.49%	110	2,000	1,890	1714.72%
<i><u>Insurance</u></i>											
Liability Insurance	-	2,772	2,453	2,812	2,894	(810)	-27.98%	2,084	3,131	1,047	50.23%
	115,084	116,373	137,481	143,574	127,234	(8,920)		118,314	135,175	16,862	



Paradise Irrigation District  
 FY 2011/12 Budget  
 Water Treatment

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	FY 2010/11 Estimated	FY 2011/12 Budget
<b>Water Treatment</b>							
Salary and Benefits	622,502	629,179	633,943	675,571	542,085	588,185	631,809
Materials and Supplies	141,709	173,986	237,500	206,604	248,300	126,377	252,100
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Insurance	15,356	16,432	14,624	16,948	16,716	16,650	18,085
<b>Department Totals</b>	<b>973,376</b>	<b>1,038,077</b>	<b>1,030,305</b>	<b>1,075,437</b>	<b>988,401</b>	<b>883,245</b>	<b>1,091,544</b>



Paradise Irrigation District  
FY 2011/12 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 2010/11**

- Renewed NPDES Permit for discharge from Water Treatment Plant into Magalia Reservoir.
- Jeremy Gentry attended training in SCADA and PLC programming so that we can do any changes or additions to the system “in house”.
- Purchased an air compressor to have on hand as a replacement for running the pneumatic valves in the Treatment Plant.
- 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. This waste media was removed and disposed of by District Crews.

**Major Goals FY 2011/12**

- Fill the position for Maintenance Mechanic full time at the WTP.
- Complete all required reports and sampling for the new NPDES Permit. Come up with a solid plan on what and how to implement changes required eliminate our discharge to Magalia Reservoir by end of permit cycle (2015).
- Clean out the new solids settling pond. Have pond lined with membrane system or similar and concrete to bring it up to compliance of Title 27 surface impound requirements.
- Either replace the chlorine equipment or look into other alternatives for disinfection.
- Make cleaning of the wash water equalization tank an annual task. Periodically, waste media must be removed and disposed of. It is our goal to complete this process annually.

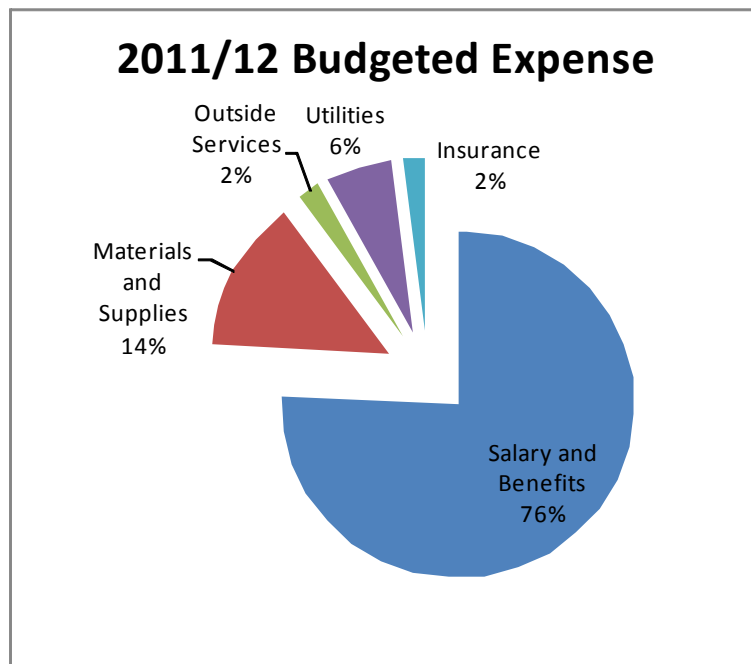
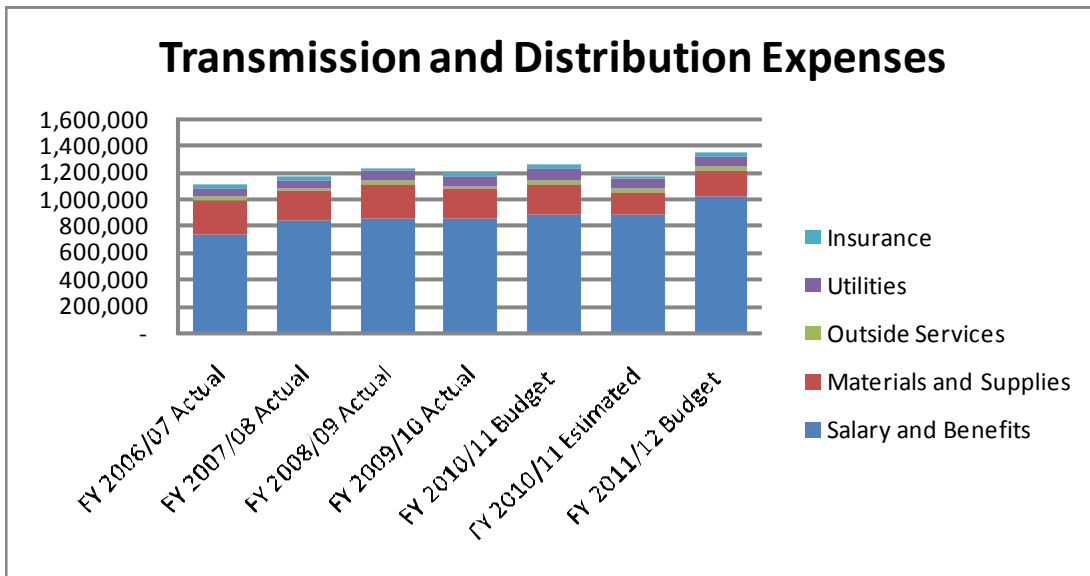
Paradise Irrigation District  
FY 2011/12 Budget  
Water Treatment

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	Changes from Budget 2010/11 to 2010/11 Estimated	% Change	FY 2010/11 Estimated	FY 2011/12 Budget	Changes from Estimated 2010/11 to 2011/12 Budget	% Change
<i>Salaries and Benefits</i>											
Salaries	383,665	391,995	397,716	414,054	306,978	(63,525)	-15.34%	370,503	347,807	(22,697)	-6.13%
Overtime	39,793	39,963	40,169	51,413	42,975	(180)	-0.35%	43,155	45,287	2,132	4.94%
Employee Related Benefits	199,045	197,221	196,058	210,104	192,132	17,605	8.38%	174,527	238,715	64,189	36.78%
<i>Materials and Supplies</i>											
Safety Training and Equipment	108	200	66	603	1,500	339	56.26%	1,161	1,500	339	29.25%
Supplies and Services	1,495	3,270	2,307	2,523	3,500	(941)	-37.30%	4,441	3,500	(941)	-21.19%
Recruitment Expense	-	-	50	210	-	(30)	-14.29%	30	-	(30)	-100.00%
Employee Expense	496	64	156	86	300	174	202.29%	126	300	174	138.76%
Employee Travel	184	200	181	114	300	(23)	-20.10%	323	300	(23)	-7.12%
Employee Training	1,134	848	2,124	884	4,000	(4,556)	-515.36%	8,556	4,000	(4,556)	-53.25%
Equipment	54	9,701	944	15,815	2,500	(14,374)	-90.89%	16,874	7,000	(9,874)	-58.52%
Gas & Oil	3,205	4,998	7,109	5,949	12,000	3,884	65.28%	8,116	12,000	3,884	47.85%
Chemicals	78,712	91,556	122,842	103,221	160,000	78,547	76.10%	81,453	160,000	78,547	96.43%
Laboratory Supplies	15,990	17,928	49,608	28,432	62,500	42,476	149.39%	20,024	62,500	42,476	212.12%
Misc Supplies	39,983	44,430	50,009	48,565	200	16,838	34.67%	(16,638)	-	16,638	-100.00%
Pipe	294	606	1,952	56	1,000	1,000	1780.63%	-	-	-	-
Small Tools	55	186	153	144	500	(1,410)	-979.24%	1,910	1,000	(910)	-47.65%
<i>Outside Services</i>											
Education/Seminars	4,831	356	1,843	2,968	13,000	12,897	434.52%	103	13,000	12,897	12485.92%
Professional Services	120	2,181	6,200	200	2,000	(2,575)	-1287.50%	4,575	8,000	3,425	74.86%
Janitorial	1,236	1,208	1,065	918	1,000	1	0.15%	999	1,000	1	0.14%
Security	1,263	1,658	1,275	1,081	2,000	854	78.99%	1,146	1,000	(146)	-12.74%
Uniforms	3,259	2,462	1,912	2,094	3,000	1,286	61.44%	1,714	3,000	1,286	75.08%
Licenses	375	2,781	365	105	1,000	(1,241)	-1181.64%	2,241	1,000	(1,241)	-55.37%
Equipment Rental	-	146	1,296	-	1,000	1,000	-	-	1,000	1,000	-
Outside Services/Contracting	1,682	549	781	1,031	1,000	390	37.79%	610	1,000	390	63.81%
Commercial Services/Repairs	10,749	6,705	4,245	29,300	25,250	14,224	48.55%	11,026	25,250	14,224	129.01%
Weed Control	1,575	2,644	1,875	1,900	2,500	1,150	60.53%	1,350	2,500	1,150	85.19%
<i>Utilities</i>											
Electricity	166,723	194,234	120,848	134,119	120,400	(4,963)	-3.70%	125,363	129,200	3,837	3.06%
Phone	744	737	2,125	1,865	2,050	364	19.52%	1,686	2,500	814	48.29%
Refuse Disposal	261	678	275	317	500	149	47.13%	351	500	149	42.65%
Landscaping	56	6	133	416	600	(214)	-51.51%	814	600	(214)	-26.30%
Landfill	934	2,136	-	-	6,000	5,944	-	56	-	(56)	-100.00%
<i>Insurance</i>											
Liability Insurance	15,356	16,432	14,624	16,948	16,716	66	0.39%	16,650	18,085	1,435	8.62%
	973,376	1,038,077	1,030,305	1,075,437	988,401	105,155		883,245	1,091,544	208,298	



Paradise Irrigation District  
 FY 2011/12 Budget  
 Transmission and Distribution

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	FY 2010/11 Estimated	FY 2011/12 Budget
<b>Transmission &amp; Distribution</b>							
Salary and Benefits	736,845	848,054	854,277	863,663	895,391	883,587	1,027,543
Materials and Supplies	260,805	220,625	253,228	224,782	218,900	167,355	193,150
Outside Services	21,026	19,983	34,219	16,274	34,450	29,096	27,600
Utilities	66,093	60,177	71,206	68,647	89,750	72,962	80,600
Insurance	21,743	23,260	20,944	23,997	24,751	23,575	26,778
<b>Department Totals</b>	<b>1,106,512</b>	<b>1,172,099</b>	<b>1,233,874</b>	<b>1,197,363</b>	<b>1,263,241</b>	<b>1,176,575</b>	<b>1,355,671</b>



Paradise Irrigation District  
FY 2011/12 Budget  
Transmission and Distribution

**Long Term Goals**

- Construct and complete a fully functional District complex that houses operations and maintenance personnel and equipment 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 with system flushing and seek methods for improving efficiency and completeness.
- Continue with system valve program for locating, mapping and exercising.

**Major Accomplishments FY 2010/11**

- Completed the acquisition of the equipment replaced under the CARB equipment replacement grant.
- Under the Project WET, Water Education for Teachers, We conducted a "Splash Fair" water education for 4<sup>th</sup> grade students at two different locations, Paradise Elementary and Ponderosa School. We also conducted 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.
- Projecting the installation of approximately 5,000 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 continued work on the Corp Yard project acquiring the permits from Army Corp, Fish and Game, Regional Water Quality Control Board, completing the noise study and working with the Contract Engineer on the site plan for grading and construction, .
- We continued to hire temp staff from an outside agency with good results.
- Cleaned the sludge basins at the Treatment Plant.
- Flushed all dead end mains in the entire Distribution System.
- Maintained a great safety record.
- Continued with electronic time cards testing and implementation.
- Repaired 82 main leaks, 30 polybutylene leaks and 27 service leaks in 2010.
- 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 services provided 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.
- Outstanding results in the annual inventory.
- Completed compliance with no lead brass requirements.



Paradise Irrigation District  
FY 2011/12 Budget  
Transmission and Distribution

**Major Goals FY 2011/12**

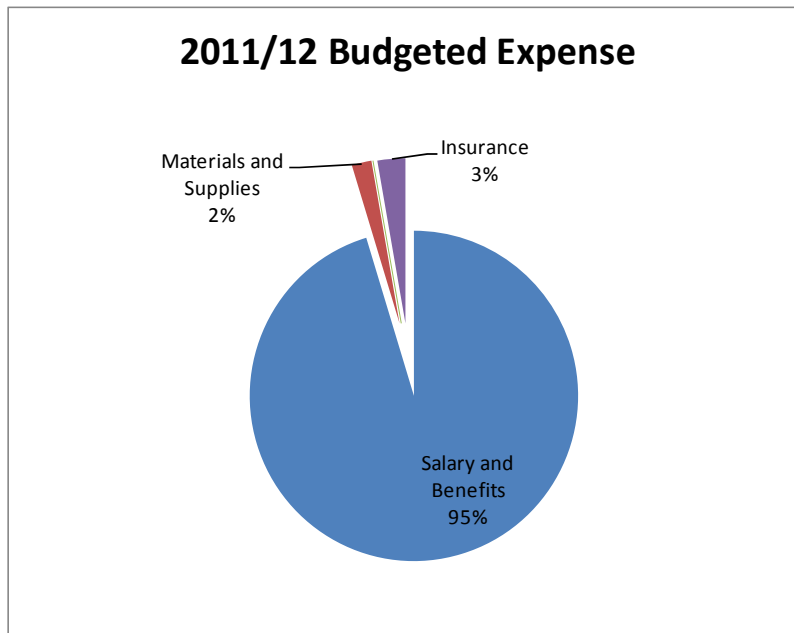
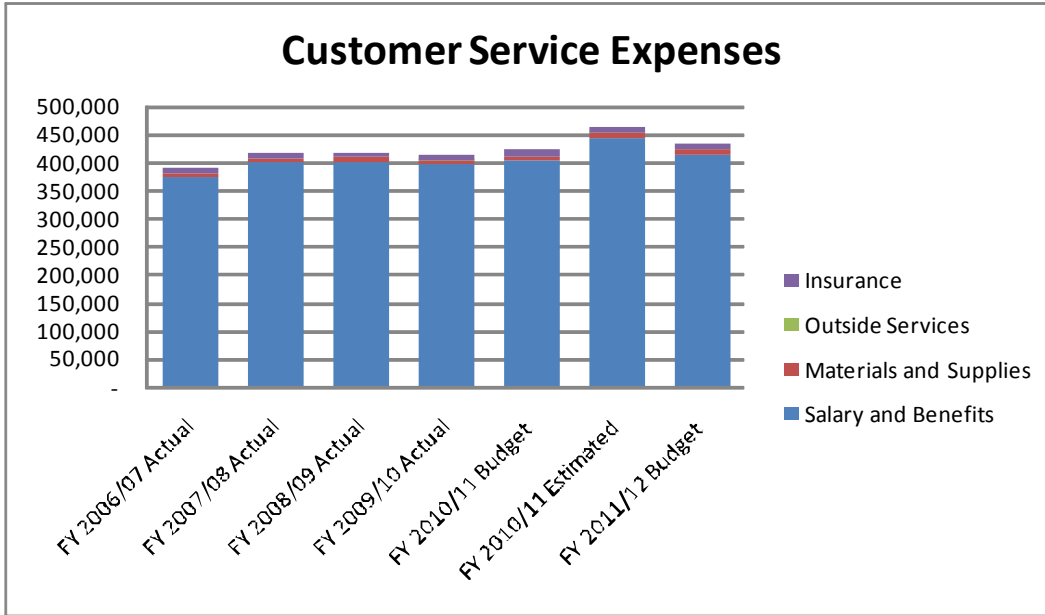
- Fill three full time positions, hire 5 temporary personnel and anticipate the return of an injured employee to accomplish the goals for this year.
- Complete plans and design work for a new Corporation Yard master plan, acquire permits from the Town and begin site work with District crews to include 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, Penny Lane, Pearson at Hilltop, Oak Springs, 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.
- Continue deferring replacement of the Large 710 Backhoe and explore the cost effectiveness of renting an excavator.

Paradise Irrigation District  
 FY 2011/12 Budget  
 Transmission and Distribution

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	Changes from Budget 2010/11 to 2010/11 Estimated	% Change	FY 2010/11 Estimated	FY 2011/12 Budget	Changes from Estimated 2010/11 to 2011/12 Budget	% Change
<i>Salaries and Benefits</i>											
Salaries	475,598	546,543	546,047	560,431	581,691	(30,620)	-5.26%	551,070	648,440	97,369	17.67%
Overtime	12,325	18,250	15,427	8,660	8,536	522	6.12%	9,058	7,102	(1,956)	-21.59%
Employee Related Benefits	248,922	283,261	292,803	294,572	305,164	18,295	6.00%	323,459	372,001	48,542	15.01%
<i>Materials and Supplies</i>											
Safety Training and Equipment	9,749	10,761	6,787	10,385	7,500	(1,714)	-22.85%	5,786	6,000	214	3.70%
Supplies and Services	7,197	7,394	20,863	20,659	23,000	(8,543)	-37.14%	14,457	6,000	(8,457)	-58.50%
Recruitment Expense	1,206	1,923	335	1,443	2,700	(2,035)	-75.37%	665	2,700	2,035	306.02%
Employee Expense	297	495	295	106	500	(248)	-49.59%	252	500	248	98.38%
Employee Travel	247	331	-	86	-	90	-	90	100	10	11.11%
Employee Training	215	1,159	1,348	270	1,200	(1,200)	-100.00%	-	-	-	-
Gas & Oil	36,153	48,547	43,093	37,373	44,000	(8,603)	-19.55%	35,397	35,000	(397)	-1.12%
Construction Supplies	42,448	26,462	46,683	12,407	48,000	(18,905)	-39.39%	29,095	48,000	18,905	64.98%
Pipe	64,332	52,295	49,314	34,577	-	-	-	-	-	-	-
Meters	273	-	-	-	-	-	-	-	-	-	-
Small Hand Tools	6,128	5,431	5,785	5,414	6,000	(2,169)	-36.14%	3,831	6,000	2,169	56.60%
Equipment	21,526	3,142	7,823	21,996	20,300	(2,070)	-10.20%	18,230	19,350	1,120	6.14%
Equipment Rental	232	12,353	3,337	5,510	500	386	77.23%	886	500	(386)	-43.58%
Equipment Repairs	67,909	32,742	47,445	33,456	53,000	(29,236)	-55.16%	23,764	27,500	3,736	15.72%
Misc Parts	1,765	13,976	15,968	37,061	7,800	22,648	290.36%	30,448	37,000	6,552	21.52%
Office Equipment	78	2,069	500	381	800	(361)	-45.17%	439	-	(439)	-100.00%
Office Supplies	721	1,285	1,721	854	1,100	441	40.08%	1,541	2,000	459	29.80%
Permits	331	261	1,247	2,076	2,500	(1,826)	-73.04%	674	2,500	1,826	270.88%
Tank Repair	-	-	685	727	-	1,800	-	1,800	-	(1,800)	-100.00%
<i>Outside Services</i>											
Education/Seminars	1,906	2,075	725	1,727	3,000	(2,950)	-98.33%	50	-	(50)	-100.00%
Uniforms	8,363	8,188	8,310	4,902	4,800	244	5.07%	5,044	4,800	(244)	-4.83%
Janitorial	4,861	5,741	5,618	2,993	3,500	(547)	-15.62%	2,953	3,200	247	8.35%
Outside Services/Contracting	2,076	881	15,749	3,534	17,800	(901)	-5.06%	16,899	17,800	901	5.33%
Dues and Subscriptions	102	55	92	50	50	(50)	-100.00%	-	-	-	-
Licenses & Permits	470	954	800	480	1,000	142	14.16%	1,142	1,000	(142)	-12.40%
Security	1,589	1,135	900	763	800	9	1.13%	809	800	(9)	-1.12%
Lab Fees	310	-	-	-	-	-	-	-	-	-	-
Weed Control	1,350	954	2,025	1,825	3,500	(1,300)	-37.14%	2,200	-	(2,200)	-100.00%
<i>Utilities</i>											
Electricity	57,113	48,254	58,068	57,047	75,200	(11,938)	-15.88%	63,262	70,000	6,738	10.65%
Cell Phone	2,577	3,664	6,285	4,360	6,000	(1,769)	-29.48%	4,231	4,800	569	13.44%
Phone	4,688	4,377	4,872	5,158	5,650	(2,268)	-40.15%	3,382	3,400	18	0.54%
Refuse Disposal	1,333	1,389	1,503	1,459	1,600	270	16.84%	1,870	1,600	(270)	-14.42%
Landscaping	259	2,020	-	13	500	(400)	-80.00%	100	-	(100)	-100.00%
Landfill	122	473	477	611	800	(682)	-85.25%	118	800	682	577.97%
<i>Insurance</i>											
Liability Insurance	21,743	23,260	20,944	23,997	24,751	(1,176)	-4.75%	23,575	26,778	3,203	13.59%
	1,106,512	1,172,099	1,233,874	1,197,363	1,263,241	(86,666)		1,176,575	1,355,671	179,096	

Paradise Irrigation District  
 FY 2011/12 Budget  
 Customer Service

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	FY 2010/11 Estimated	FY 2011/12 Budget
<b>Customer Service</b>							
Salary and Benefits	375,585	400,022	401,336	398,335	403,757	445,040	415,371
Materials and Supplies	6,379	7,819	8,282	5,895	8,400	7,862	8,400
Outside Services	-	-	-	430	-	118	-
Insurance	9,496	10,156	9,143	10,477	11,032	10,293	11,936
<b>Department Totals</b>	<b>391,460</b>	<b>417,997</b>	<b>418,760</b>	<b>415,137</b>	<b>423,189</b>	<b>463,312</b>	<b>435,706</b>



Paradise Irrigation District  
FY 2011/12 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 2010/11**

- Continued to receive high marks in the customer survey responses
- Completed remodel of the Admin Building
- Backflow tested 600 PID customers
- Under contract with Chevron Energy Solutions installed the majority of the new AMR meters and transmitters including the installation of approximately 250 meters by District crews.
- Transitioned all PID customers to monthly billing
- Reading the entire District through Drive-By Meter reading
- Assist AMR installation contractor with meter locations and problems that arise.
- Recertify for Backflow certification.

**Major Goals FY 2011/12**

- 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.

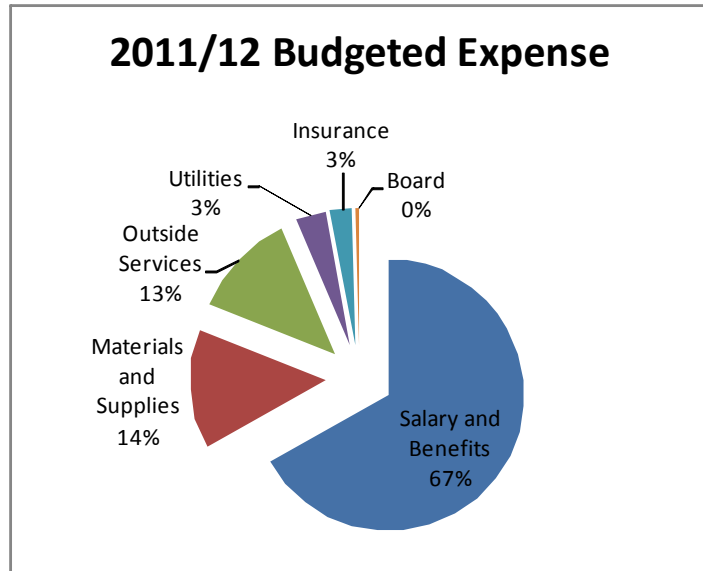
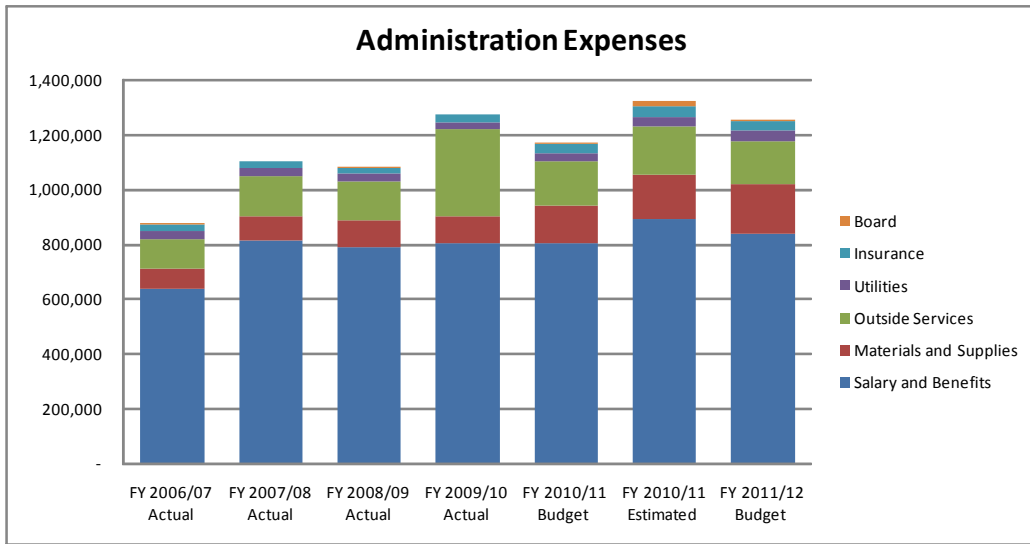
Paradise Irrigation District  
 FY 2011/12 Budget  
 Customer Service

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	Changes from Budget 2010/11 to 2010/11 Estimated	% Change	FY 2010/11 Estimated	FY 2011/12 Budget	Changes from Estimated 2010/11 to 2011/12 Budget	% Change
<u>Salaries and Benefits</u>											
Salaries	236,644	252,987	256,763	275,231	257,761.23	23,243	9.02%	281,004	262,230.80	(18,773)	-7.16%
Overtime	-	1,735	651	1,748	516.28	1,015	196.55%	1,531	516.28	(1,015)	-196.55%
Employee Related Benefits	138,941	145,300	143,922	121,355	145,479.20	17,026	11.70%	162,505	152,623.61	(9,881)	-6.47%
<u>Materials and Supplies</u>											
Gas & Oil	6,379	7,413	8,282	5,895	8,400.00	(2,968)	-35.34%	5,432	8,400.00	2,968	35.34%
Equipment	-	-	-	-	-	429		429	-	(429)	
Employee Travel	-	-	-	-	-	1,597		1,597	-	(1,597)	
Office Supplies	-	-	-	-	-	172		172	-	(172)	
Small Hand Tools	-	406	-	-	-	232		232	-	(232)	
<u>Outside Services</u>											
Education/Seminars	-	-	-	365	-	18		18	-	(18)	
Equipment Repairs	-	-	-	65	-	100		100	-	(100)	
<u>Insurance</u>											
Liability Insurance	9,496	10,156	9,143	10,477	11,031.98	(739)	-6.70%	10,293	11,935.61	1,643	13.76%
	391,460	417,997	418,760	415,137	423,188.68	40,124		463,312	435,706.31	(27,606)	



Paradise Irrigation District  
 FY 2011/12 Budget  
 Administration

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	FY 2010/11 Estimated	FY 2011/12 Budget
<b>Administration</b>							
Salary and Benefits	639,499	816,211	788,645	803,569	806,813	894,607	840,959
Materials and Supplies	71,948	88,071	100,465	101,632	138,100	161,234	178,000
Outside Services	110,739	146,224	139,576	316,961	158,100	174,035	157,550
Utilities	26,208	31,601	31,368	25,083	32,850	37,681	42,948
Insurance	24,273	21,994	18,864	28,614	30,422	36,606	31,890
Board	480	-	647	-	5,000	19,355	5,000
<b>Department Totals</b>	<b>873,147</b>	<b>1,104,100</b>	<b>1,079,565</b>	<b>1,275,859</b>	<b>1,171,284</b>	<b>1,323,518</b>	<b>1,256,346</b>



Paradise Irrigation District  
FY 2011/12 Budget  
Administration

**Long Term Goals**

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

**Major Accomplishments FY 2010/11**

Finance and Administration

- Refinanced the 2001 Bond Refunding Bonds
- Updated Investment Policy and established a new Investment Advisor Relationship
- Transitioned all Banking Services to Tri-Counties Bank
- Worked with Board to approve a three year rate increase
- Remolded the New Administration building
- Established a relationship with PG&E to acquire water from the Miocene Canal
- Finalized the initial study for the Districts Water Right EIR and Contracted with Environmental Firm to complete the Final EIR

Engineering

- Provide support for:
  - Water rights permit
  - Grant funded main replacement projects
  - Corporate yard relocation
  - Remodeling of the Administration Building
- Managed to get approval from State of California to use excess Prop 50 funds for additional Pipeline Projects
- 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 2011/12**

Finance and Administration

- Further Development of Water Supply projects both Long Term and Drought
- Completion of the environmental process for our Water Rights Extension
- Develop monthly financial reports that implement income and expense trends to measure actual to budget.
- Develop written District reserving strategies.
- Update Strategic Business Plan with Board
- 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 2011/12 Budget  
Administration

	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	Changes from Budget 2010/11 to 2010/11 Estimated	% Change	FY 2010/11 Estimated	FY 2011/12 Budget	Changes from Estimated 2010/11 to 2011/12 Budget	% Change
<i>Salaries and Benefits</i>											
Salaries	454,181	553,121	502,471	547,370	512,809	49,968	8.88%	562,776	517,508	(45,268)	-8.04%
Overtime	-	288	-	1,189	809	3,053	79.06%	3,862	809	(3,053)	-79.06%
Employee Related Benefits	185,318	262,801	286,174	255,010	293,195	34,773	10.60%	327,968	322,642	(5,327)	-1.62%
<i>Materials and Supplies</i>											
Public Relations	2,905	7,086	3,423	4,623	7,000	(453)	-6.92%	6,547	5,000	(1,547)	-23.63%
Safety Training and Equipment	38	74	-	36	-	351	100.00%	351	-	(351)	-100.00%
Supplies and Services	-	(0)	1,223	86	-	584	100.00%	584	-	(584)	-100.00%
Equipment	2,378	1,535	5,109	11,334	18,000	2,081	10.36%	20,081	18,000	(2,081)	-10.36%
Equipment Repairs	778	346	360	951	1,000	2,381	70.42%	3,381	1,000	(2,381)	-70.42%
Gas & Oil	-	302	645	738	500	255	33.82%	755	1,800	1,045	138.26%
Recruitment Expense	331	1,112	-	-	-	-	-	-	-	-	-
Postage	25,250	24,413	27,951	27,995	26,000	7,430	22.23%	33,430	46,000	12,570	37.60%
Employee Expense	887	830	1,355	759	1,500	(1,063)	-243.19%	437	1,500	1,063	243.19%
Employee Travel	8,206	8,350	8,260	6,947	9,500	(3,273)	-52.56%	6,227	8,000	1,773	28.47%
Janitorial Supplies	3,696	3,716	4,131	4,837	4,100	1,552	27.45%	5,652	6,100	449	7.94%
Office Supplies	14,725	21,016	26,208	15,921	25,000	(676)	-2.78%	24,324	25,000	676	2.78%
Misc Supplies	8,829	13,184	17,079	24,204	39,500	16,913	29.98%	56,413	59,600	3,187	5.65%
Small Hand Tools	-	447	77	258	-	-	-	-	-	-	-
Engineering Supplies	3,925	5,660	4,644	2,941	6,000	(2,948)	-96.57%	3,052	6,000	2,948	96.57%
<i>Outside Services</i>											
Education/Seminars	10,143	16,970	8,442	9,495	16,000	(306)	-1.95%	15,694	17,000	1,306	8.32%
Security/Alarm Services	865	1,007	3,365	1,944	1,000	1,172	53.96%	2,172	1,000	(1,172)	-53.96%
Dues Subscriptions and Memberships	25,111	16,001	18,933	19,283	20,900	769	3.55%	21,669	21,900	231	1.07%
Office Equipment/Repair and Service	26,481	32,301	35,128	27,801	45,000	5,575	11.02%	50,575	45,000	(5,575)	-11.02%
Professional Services/Audit	9,967	10,293	11,372	20,815	11,250	4,550	28.80%	15,800	12,500	(3,300)	-20.89%
Trustee Fees	2,100	2,453	13,150	3,450	8,700	887	9.25%	9,587	5,000	(4,587)	-47.84%
Pest Control	350	382	350	350	400	335	45.60%	735	400	(335)	-45.60%
Equipment Rental	1,304	1,909	1,767	1,780	2,000	(202)	-11.26%	1,798	2,000	202	11.26%
Licenses, Fees & Permits	120	687	150	955	750	546	42.14%	1,296	750	(546)	-42.14%
Taxes	93	103	-	-	100	(100)	-	-	-	-	-
Outside Service/Contracting	122	109	2,812	-	2,000	(1,553)	-347.43%	447	2,000	1,553	347.43%
Legal Consulting	34,082	64,009	44,106	231,088	50,000	4,262	7.85%	54,262	50,000	(4,262)	-7.85%
<i>Utilities</i>											
Telephone	6,963	6,938	8,236	9,075	8,250	2,467	23.02%	10,717	10,848	131	1.22%
Refuse Disposal	463	498	518	674	800	134	14.36%	934	800	(134)	-14.36%
Irrigation	11,387	17,724	14,342	4,952	14,300	(6,688)	-87.87%	7,612	14,300	6,688	87.87%
Electricity	7,394	6,441	8,273	10,383	9,500	8,918	48.42%	18,418	17,000	(1,418)	-7.70%
<i>Insurance</i>											
Unemployment Insurance	4,594	1,052	-	7,034	10,000	5,495	35.46%	15,495	10,000	(5,495)	-35.46%
Bonds/Honesty Insurance	2,101	2,300	2,257	2,300	2,500	(82)	-3.41%	2,418	2,500	82	3.41%
Liability Insurance	17,578	18,642	16,608	19,280	17,922	772	4.13%	18,694	19,390	696	3.72%
<i>Board</i>											
Board Expenses	-	-	-	-	-	-	-	-	5,000	5,000	-
Election Expenses	480	-	647	-	5,000	14,355	74.17%	19,355	-	(19,355)	-100.00%
	873,147	1,104,100	1,079,565	1,275,859	1,171,284	152,234		1,323,518	1,256,346	(67,172)	



Paradise Irrigation District  
FY 2011/12 Budget  
Pipeline Projects

	FY 2006/07 Actual	FY 2007/08 Budget	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	Changes from Budget 2010/11 to 2010/11 Estimated	% Change	FY 2010/11 Actual	FY 2011/12 Budget	Changes from Estimated 2010/11 to 2011/12 Budget	% Change
<i>Salaries and Benefits</i>											
Salaries	279,812.88	365,404.27	345,927.17	302,083.07	302,689.14	(104,791.60)	-52.95%	197,897.54	355,320.76	157,423.22	44.30%
Overtime	165.80	4,877.05	6,041.83	4,400.73	3,701.44	(1,360.49)	-58.12%	2,340.95	2,823.72	482.77	17.10%
Burden and Benefits	152,662.46	181,880.87	171,915.64	145,958.50	129,697.11	(15,442.56)	-13.52%	114,254.55	180,774.88	66,520.33	36.80%
<i>Materials and Supplies</i>											
Pipe & Supplies	88,476.03	385,500.00	79,969.95	90,859.47	170,730.00	(142,166.29)	-497.72%	28,563.71	131,485.00	102,921.29	78.28%
Supplies and Services	1,700.62	-	1,223.82	-	-	-	-	-	-	-	0.00%
<i>Outside Services</i>											
Construction Supplies	45,271.56	-	100,550.16	120,865.09	15,000.00	125,564.18	89.33%	140,564.18	-	-	0.00%
Equipment Rental	-	-	-	10,556.97	-	-	-	-	-	-	0.00%
Outside Service/Contracting	-	-	161,395.63	(8,033.23)	24,955.00	(24,955.00)	0.00%	-	16,505.00	16,505.00	100.00%
<i>Insurance</i>											
Liability Insurance	10,944.00	11,957.00	9,850.98	11,286.10	12,185.99	(1,098.50)	-9.91%	11,087.49	13,184.15	2,096.66	15.90%
	579,033.35	949,619.19	876,875.18	677,976.70	658,958.67	(164,250.25)		494,708.42	700,093.51	345,949.27	

Pipeline Projects	Size of Pipe	Footage	Projected Total Project Cost	Cumulative Estimated Expense through June 30, 2010	FY 2011/12 Budget
<b>Total Pipeline Projects</b>	2 - 12"	6,075	<b>625,100</b>	<b>255,000</b>	<b>752,347</b>
<i>Materials</i>			220,735	89,250	131,485
<i>Labor &amp; Benefits</i>			279,045	114,750	164,295
<i>Equipment</i>			96,065	38,250	57,815
<i>Outside Services</i>			29,255	12,750	16,505
<i>Other Capital Labor</i>				-	382,247

Paradise Irrigation District  
 FY 2011/12 Budget  
 Pipeline Projects

Pipeline Projects	Size of Pipe	Footage	Projected Total Project Cost	Cumulative Estimated Expense through June 30, 2010	FY 2011/12 Budget
<b>Jensen Ct/Feather River PI</b>	8"	1200	126,000	-	126,000
<i>Materials</i>			44,100	-	44,100
<i>Labor &amp; Benefits</i>			56,700	-	56,700
<i>Equipment</i>			18,900	-	18,900
<i>Outside Services</i>			6,300	-	6,300
<b>Elliott Road</b>	8"	2600	310,600	170,000	140,600
<i>Materials</i>			108,710	59,500	49,210
<i>Labor &amp; Benefits</i>			139,770	76,500	63,270
<i>Equipment</i>			46,590	25,500	21,090
<i>Outside Services</i>			15,530	8,500	7,030
<b>Pearson Road</b>	8"	175	26,000	-	26,000
<i>Materials</i>			7,800	-	7,800
<i>Labor &amp; Benefits</i>			11,700	-	11,700
<i>Equipment</i>			5,200	-	5,200
<i>Outside Services</i>			1,300	-	1,300
<b>Peck Lane</b>	6"	1300	97,500	85,000	12,500
<i>Materials</i>			34,125	29,750	4,375
<i>Labor &amp; Benefits</i>			43,875	38,250	5,625
<i>Equipment</i>			14,625	12,750	1,875
<i>Outside Services</i>			4,875	4,250	625
<b>Oak Springs</b>	2"	800	25,000	-	25,000
<i>Materials</i>			8,750	-	8,750
<i>Labor &amp; Benefits</i>			11,250	-	11,250
<i>Equipment</i>			3,750	-	3,750
<i>Outside Services</i>			1,250	-	1,250
<b>Clark Road PRV</b>			40,000	-	40,000
<i>Materials</i>			17,250	-	17,250
<i>Labor &amp; Benefits</i>			15,750	-	15,750
<i>Equipment</i>			7,000	-	7,000
<i>Outside Services</i>			-	-	-
<b>TOTAL</b>			<b>625,100</b>	<b>255,000</b>	<b>370,100</b>

Paradise Irrigation District  
FY 2011/12 Budget  
Pipeline Projects

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

This project extends from Copeland Road East to North Libby Road and replaces old leaky 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 had been rented for the trench work and proved very effective. During the 11/12 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. This project is carried over from 10/11.

**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. (The pipeline is stable, road work has been done and the project will be deferred for a few years).

**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. Pipe is in and it is anticipated that only the asphalt work will carry over into fiscal year 11/12.

**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. This project is a carry over from 10/11.

**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 an 8" pipe will be installed. This will be a new addition to the system not replacing any main. District crews may also begin earth work on the Corp yard site including communication, gas and electric trenches, drainage work, building slab construction and building construction if time allows.

**Jensen Court/Feather River Place PFD/PID Project**

Paradise Fire wants to begin anew the joint pipe projects to reduce low fire flow areas. Tentatively a Pipeline connecting Feather River Place through Jensen court tying in to Drendel circle is planned. It will consist of about 1,200 feet of 8" C-900 pipe and replace an old 4". Easements will be needed.



Paradise Irrigation District  
FY 2011/12 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.

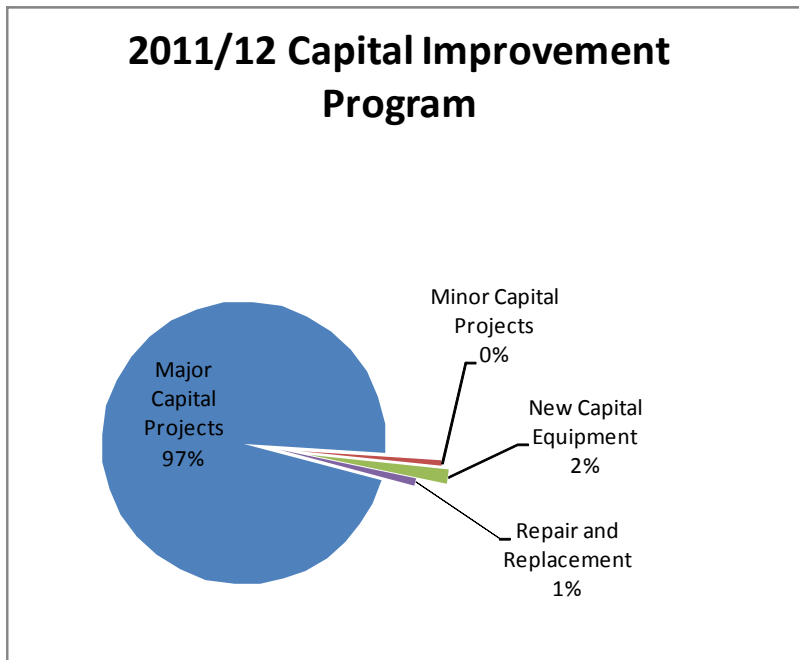
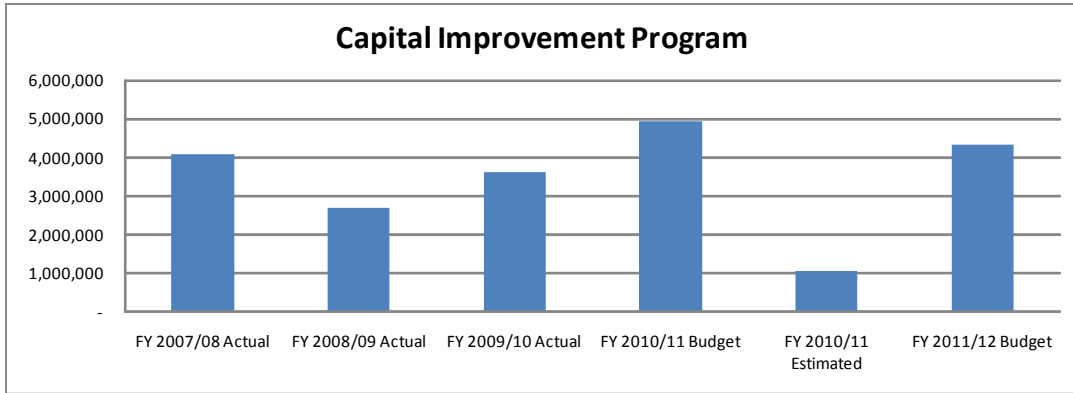
Introduction: The Capital Budget for the District in FY 2011/12 is presented in this section. Capital projects are defined as non-operating expense items of the budget, which includes expenditures for fixed assets/equipment purchases as well as the accumulation of expenditures associated with construction 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 2011/12 Budget  
 Capital Improvement Summary

Category	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Budget	FY 2010/11 Estimated	FY 2011/12 Budget
Major Capital Projects	3,720,155	2,133,412	3,315,399	4,838,183	1,015,931	4,182,538
Minor Capital Projects	15,342	21,498	10,000	27,000	-	27,000
Capital Planning, Studies and Administration	24,907	-	-	-	-	-
New Capital Equipment	317,953	505,914	266,539	63,500	27,366	71,500
Repair and Replacement	19,051	40,588	40,871	17,300	6,941	37,535
<b>Total</b>	<b>4,097,407</b>	<b>2,701,412</b>	<b>3,632,810</b>	<b>4,945,983</b>	<b>1,050,238</b>	<b>4,318,574</b>





Paradise Irrigation District  
 FY 2011/12 Budget  
 Major Capital Program

**Major Capital Projects**

The FY 2011/12 Budget for Major Capital projects is \$4,182,538.

Project Title	Original Estimated Total Project Cost	Current Revised Total Project Cost	Actual FY 2008/09 Expenses	Actual FY 2009/10 Expenses	Cumulated Projected Expense Through June 30,2010	Budgeted FY 2010/11 Expenses	Actual FY 2010/11 Expenses	Cumulated Projected Expense Through June 30,2011	Budgeted FY 2011/12 Expenses
Corporate Yard	1,656,250	3,631,250	715,734	174,530	1,696,514	1,934,736	96,715	1,793,229	1,838,021
SCADA	368,680	368,680	142,104	8,127	345,332	-	-	345,332	-
Prop 50 - Skyway	964,513	889,092	415,020	204,110	679,367	-	5,880	685,247	156,450
Prop 50 - Bille	1,265,332	1,210,592	850,251	-	892,613	-	5,280	897,893	161,700
Bladder Dam	750,000	1,000,000	-	-	20,894	-	-	20,894	-
Future Water	100,000	400,000	-	-	47,433	-	-	47,433	-
Miocene Canal	5,025,000	5,025,000	-	-	-	25,000	-	-	25,000
Water Right Permits	50,000	350,000	10,303	14,423	51,034	298,966	6,100	57,134	292,866
Meter Replacement	5,000,000	5,000,000	-	2,910,519	2,910,519	2,089,481	901,956	3,812,475	1,188,501
Hydro Project	200,000	200,000	-	-	-	200,000	-	-	-
Tank Rehab	250,000	250,000	-	-	-	250,000	-	-	250,000
Settling Ponds	175,000	175,000	-	-	-	20,000	-	-	50,000
Chlorine Equipment	170,000	170,000	-	-	-	20,000	-	-	170,000
Accounting Software	150,000	150,000	-	-	-	-	-	-	50,000
<b>Total</b>	<b>16,124,775</b>	<b>18,819,614</b>	<b>2,133,412</b>	<b>3,311,709</b>	<b>6,643,706</b>	<b>4,838,183</b>	<b>1,015,931</b>	<b>7,659,637</b>	<b>4,182,538</b>

Paradise Irrigation District  
 FY 2011/12 Budget  
 Minor Capital Program

**Minor Capital Projects**

The FY 2011/12 Budget for Minor Capital Projects is \$27,000. Minor capital projects include the acquisition of land, facilities, work and improvements; and enhancements or enlargements 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 Actual	FY 2008/09 Budget	FY 2008/09 Actual	FY 2009/10 Budget	FY 2009/10 Actual	FY 2010/11 Budget	FY 2010/11 Estimated	FY 2011/12 Budget
Garage at Paradise Lake	6,445	-	-	-	-	-	-	-
Air Compressor	8,897	-	-	-	-	-	-	-
42" Pipeline Supports at Butte Creek	-	12,000	-	12,000	-	12,000	-	12,000
Install Power at Paradise Dam	-	20,000	21,498	-	-	-	-	-
Land Management Plan	-	-	-	25,000	10,000	15,000	-	15,000
Claude Powers Tank Well				20,000		-	-	-
New Potential Well Investigation				25,000		-	-	-
							-	
<b>Total Minor Capital Projects</b>	<b>15,342</b>	<b>32,000</b>	<b>21,498</b>	<b>82,000</b>	<b>10,000</b>	<b>27,000</b>	<b>-</b>	<b>27,000</b>

Paradise Irrigation District  
 FY 2011/12 Budget  
 New Capital Equipment

**New Capital Equipment**

The FY 2011/12 Budget for New Capital Equipment is \$71,500. 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 Actual	FY 2010/11 Budget	FY 2010/11 Estimated	FY 2011/12 Budget
<b>Office Equipment</b>									
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	-	-	-	-	-	-	-
<b>Miscellaneous Large Tools and Equipment</b>									
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	-	-	-	-	-	-	-	-	35,000
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	-	-	6,500
Chipper	-	-	-	-	-	-	20,000	27,366	-
Log Boom	-	-	-	-	-	-	500	-	-
Subtotal - Miscellaneous Large Tools and Equipment	610,950	243,385	541,106	368,800	40,000	39,234	20,500	27,366	41,500
<b>Vehicle</b>									
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	-	-
Diesel Retro Fit #7	-	-	-	-	-	-	-	-	15,000
Diesel Retro Fit #36	-	-	-	-	-	-	-	-	15,000
Subtotal - Vehicle	48,200	44,864	170,000	137,114	209,000	227,305	43,000	-	30,000
<b>Total New Capital Equipment</b>	<b>704,150</b>	<b>317,953</b>	<b>711,106</b>	<b>505,914</b>	<b>249,000</b>	<b>266,539</b>	<b>63,500</b>	<b>27,366</b>	<b>71,500</b>

Paradise Irrigation District  
 FY 2011/12 Budget  
 Repair and Replacement Projects

**Repair and Replacement Projects**

The FY 2011/12 Budget is \$37,535. 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 Actual	FY 2010/11 Budget	FY 2010/11 Estimated	FY 2011/12 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	-	-	-	-	-	-
Move Outhouses at Paradise Lake	-	-	-	-	-	-	5,000	465	17,535
Assistant Engineer Computer	-	-	-	-	-	-	7,300	6,476	-
Copier for Office	-	-	-	-	-	-	-	-	20,000
<b>Total Repair and Replacement</b>	<b>71,500</b>	<b>19,051</b>	<b>88,500</b>	<b>40,588</b>	<b>45,000</b>	<b>40,871</b>	<b>17,300</b>	<b>6,941</b>	<b>37,535</b>

Paradise Irrigation District  
 FY 2011/12 Budget  
 Debt Service

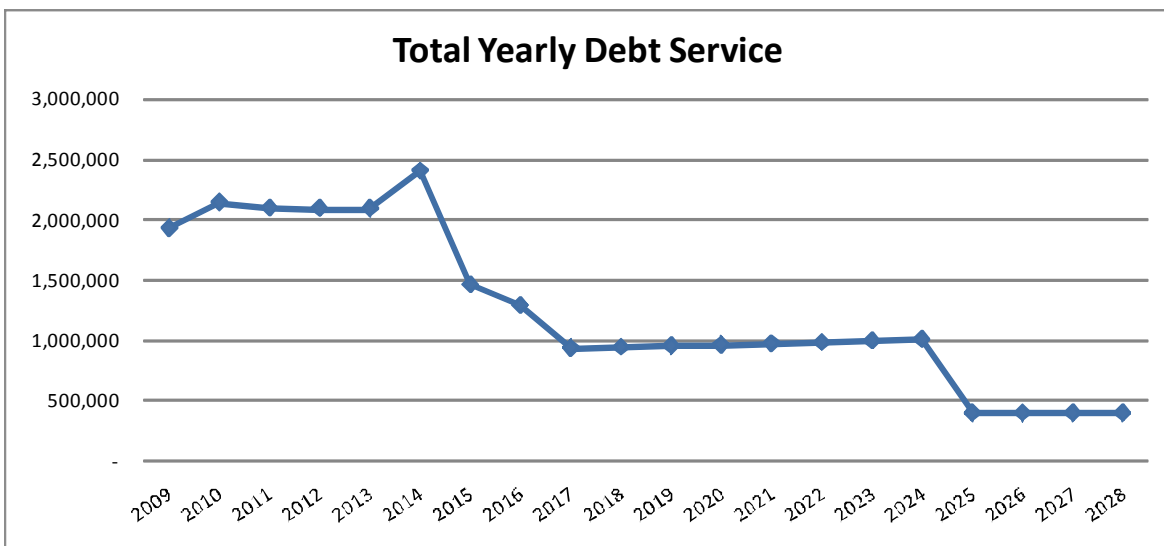
Goals: Finance capital facilities and studies with long-term benefits to the Districts customers.

Introduction: The Debt Service Budget for the District in FY 2011/12 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 Actual Total Payments	FY 2009/10 Actual Total Payments	FY 2010/11 Budget Total Payments	FY 2010/11 Estimated Total Payments	FY 2011/12 Budget Total Payments
Davis Grunsky	179,739	184,733	184,734	184,733	183,034	184,733
DWR	356,724	356,724	356,724	356,724	356,724	356,724
2001 Bond Refunding	973,852	960,446	973,375	954,125	1,996,080	-
Kleinert	58,438	54,531	25,938	-	-	-
IBANK	-	130,534	130,505	136,011	130,475	130,444
Private Placement Loan	-	133,802	267,604	267,604	267,604	267,604
2009 COP's			95,323	312,644	312,644	315,994
2011 Refinance						587,535
<b>Total</b>	<b>1,568,754</b>	<b>1,820,771</b>	<b>2,034,203</b>	<b>2,211,842</b>	<b>3,246,562</b>	<b>1,843,035</b>



Paradise Irrigation District  
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**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: \$795,165  
 FY 2011/12 Payment \$184,733

Date	Balance	Deferred Interest Balance	Principal Payment	Deferred Interest Payment	Interest Payment	Total Payment
07/1/2008	1,227,217	108,613			15,214	15,214
01/1/2009	1,227,217	108,613	140,476	13,577	15,466	169,519
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 2011/12 Budget  
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**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: \$1,637,186  
 FY 2011/12 Payment \$356,724

<b>Date</b>	<b>Balance</b>	<b>Interest</b>	<b>Principal</b>	<b>Payment</b>
01/1/2007	2,773,308			
03/1/2007	2,773,308	43,940	134,421.93	\$178,362.15
09/1/2007	2,638,886	42,040	136,321.98	\$178,362.15
03/1/2008	2,502,564	39,651	138,711.59	\$178,362.15
09/1/2008	2,363,853	37,659	140,704	178,362
03/1/2009	2,223,149	35,224	143,139	178,362
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  
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**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: \$3,460,000  
 FY 2011/12 Payment \$960,446

Date	Interest Rate	Balance	Interest	Principal	Payment
7/4/2001					
01/1/2002		9,855,000	171,871		171,871.32
06/30/2002	3.50%	9,855,000	199,593	540,000.00	739,592.50
01/1/2003		9,315,000	190,143		190,142.50
06/30/2003	3.50%	9,315,000	190,143	735,000.00	925,142.50
01/1/2004		8,580,000	177,280		177,280.00
06/30/2004	3.00%	8,580,000	177,280	775,000.00	952,280.00
01/1/2005		7,805,000	165,655		165,655.00
06/30/2005	3.25%	7,805,000	165,655	775,000.00	940,655.00
01/1/2006		7,030,000	153,061		153,061.25
06/30/2006	3.40%	7,030,000	153,061	665,000.00	818,061.25
01/1/2007		6,365,000	141,756		141,756.25
06/30/2007	3.60%	6,365,000	141,756	685,000.00	826,756.25
01/1/2008		5,680,000	129,426		129,426.25
06/30/2008	3.75%	5,680,000	129,426	715,000	844,426
01/1/2009		4,965,000	116,020		116,020
06/30/2009	3.90%	4,965,000	116,020	735,000	851,020
01/1/2010		4,230,000	101,688		101,688
06/29/2010	5.00%	4,230,000	101,688	770,000	871,688
01/1/2011		3,460,000	82,438		82,438
06/29/2011	5.00%	3,460,000	82,438	805,000	887,438



Paradise Irrigation District  
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**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: \$1,765,043  
 FY 2011/12 Payment \$130,444

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 2011/12 Budget  
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**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: \$3,239,012  
 FY 2011/12 Payment \$267,604

Date	Balance	Interest	Principal	Principal & Interest Payment	Date	Balance	Interest	Principal	Principal & Interest Payment
11/6/2008	3,460,000	-	-	-	5/6/2019	2,120,764	49,308	84,494	133,802
5/6/2009	3,460,000	80,445	53,357	133,802	11/6/2019	2,036,269	47,343	86,459	133,802
11/6/2009	3,406,643	79,204	54,598	133,802	5/6/2020	1,949,810	45,333	88,469	133,802
5/6/2010	3,352,045	77,935	55,867	133,802	11/6/2020	1,861,341	43,276	90,526	133,802
11/6/2010	3,296,178	76,636	57,166	133,802	5/6/2021	1,770,815	41,171	92,631	133,802
5/6/2011	3,239,012	75,307	58,495	133,802	11/6/2021	1,678,184	39,018	94,784	133,802
11/6/2011	3,180,517	73,947	59,855	133,802	5/6/2022	1,583,400	36,814	96,988	133,802
5/6/2012	3,120,661	72,555	61,247	133,802	11/6/2022	1,486,412	34,559	99,243	133,802
11/6/2012	3,059,415	71,131	62,671	133,802	5/6/2023	1,387,169	32,252	101,551	133,802
5/6/2013	2,996,744	69,674	64,128	133,802	11/6/2023	1,285,618	29,891	103,912	133,802
11/6/2013	2,932,616	68,183	65,619	133,802	5/6/2024	1,181,706	27,475	106,328	133,802
5/6/2014	2,866,997	66,658	67,145	133,802	11/6/2024	1,075,379	25,003	108,800	133,802
11/6/2014	2,799,852	65,097	68,706	133,802	5/6/2025	966,579	22,473	111,329	133,802
5/6/2015	2,731,147	63,499	70,303	133,802	11/6/2025	855,250	19,885	113,918	133,802
11/6/2015	2,660,844	61,865	71,938	133,802	5/6/2026	741,332	17,236	116,566	133,802
5/6/2016	2,588,906	60,192	73,610	133,802	11/6/2026	624,766	14,526	119,276	133,802
11/6/2016	2,515,296	58,481	75,322	133,802	5/6/2027	505,490	11,753	122,050	133,802
5/6/2017	2,439,974	56,729	77,073	133,802	11/6/2027	383,440	8,915	124,887	133,802
11/6/2017	2,362,901	54,937	78,865	133,802	5/6/2028	258,553	6,011	127,791	133,802
5/6/2018	2,284,037	53,104	80,698	133,802	11/6/2028	130,762	3,040	130,762	133,802
11/6/2018	2,203,338	51,228	82,575	133,802					

Paradise Irrigation District  
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**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: \$5,640,000  
 FY 2011/12 Payment \$184,733

Date	Interest Rate	Balance	Interest	Principal	Payment
4/1/2010		5,720,000	95,322.85		95,322.85
10/1/2010	2.00 - 1.00	5,640,000	116,721.87	80,000.00	196,721.87
4/1/2011		5,640,000	115,921.87		115,921.87
10/1/2011	2.00 - 1.35	5,555,000	115,921.87	85,000.00	200,921.87
4/1/2012		5,555,000	115,071.87		115,071.87
10/1/2012	2.00 - 1.90	5,470,000	115,071.87	85,000.00	200,071.87
4/1/2013		5,470,000	114,221.87		114,221.87
10/1/2013	3.00 - 2.35	5,385,000	114,221.87	85,000.00	199,221.87
4/1/2014		5,385,000	112,946.87		112,946.87
10/1/2014	4.00 - 2.70	4,985,000	112,946.87	400,000.00	512,946.87
4/1/2015		4,985,000	104,946.88		104,946.88
10/1/2015	4.00 - 3.20	4,570,000	104,946.88	415,000.00	519,946.88
4/1/2016		4,570,000	96,646.88		96,646.88
10/1/2016	4.00 - 3.50	4,140,000	96,646.88	430,000.00	526,646.88
4/1/2017		4,140,000	88,046.88		88,046.88
10/1/2017	4.00 - 3.70	3,690,000	88,046.88	450,000.00	538,046.88
4/1/2018		3,690,000	79,046.88		79,046.88
10/1/2018	4.00 - 3.90	3,225,000	79,046.88	465,000.00	544,046.88
4/1/2019		3,225,000	69,746.88		69,746.88
10/1/2019	4.00 - 4.05	2,740,000	69,746.88	485,000.00	554,746.88
4/1/2020		2,740,000	60,046.88		60,046.88
10/1/2020	4.125 - 4.25	2,235,000	60,046.88	505,000.00	565,046.88
4/1/2021		2,235,000	49,631.25		49,631.25
10/1/2021	4.25 - 4.45	1,710,000	49,631.25	525,000.00	574,631.25
4/1/2022		1,710,000	38,475.00		38,475.00
10/1/2022	4.50 - 4.55	1,165,000	38,475.00	545,000.00	583,475.00
4/1/2023		1,165,000	26,212.50		26,212.50
10/1/2023	4.50 - 4.60	595,000	26,212.50	570,000.00	596,212.50
4/1/2024		595,000	13,387.50		13,387.50
10/1/2024	4.50 - 4.65	-	13,387.50	595,000.00	608,387.50

Paradise Irrigation District  
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**2011 Refinance**

Note number:  
 Debt Service Title: 2011 Refinance  
 Capital Projects: 2001 Bond Refunding  
 Initial Year: 2011  
 Final Year: Oct 1, 2024  
 Original Borrowing Amount: \$1,685,300  
 Length of Loan: 3 years  
 Interest Rate: 1.30%  
 Annual Payment: Various  
 Current Balance: \$1,685,300  
 FY 2011/12 Payment \$184,733

<b>Date</b>	<b>Balance</b>	<b>Interest</b>	<b>Principal</b>	<b>Principal &amp; Interest Payment</b>
6/1/2011	1,685,300			
1/1/2012	1,685,300	12,780	-	12,780.19
6/29/2012	1,685,300	10,954	554,800	565,754.45
1/1/2013	1,130,500	7,348	-	7,348.25
6/29/2013	1,130,500	7,348	561,500	568,848.25
1/1/2014	569,000	3,699	-	3,698.50
6/29/2014	569,000	3,699	569,000	572,698.50