



**FY 2020-
2021**

Indian Valley Community Services District Budget



**This is a working or living document. It will be updated on an as-needed basis throughout the year.*

INDIAN VALLEY COMMUNITY SERVICES DISTRICT*

District History:

- November 26, 1974 Plumas County Board of Supervisors adopted Resolution 74-2670 ordering the combination of the Greenville Sanitary District, Greenville Lighting District, and the Greenville Fire Protection District to become the Greenville Community Services District (CSD) without an election and designated the initial Board of Directors.
- September 9, 1993 Taylorsville Fire Department was brought under the umbrella of the Greenville CSD and renamed the Indian Valley Community Services District (IVCSD or the District).
- April 14, 1999 Sorsoli Water Company was purchased by the District and became Crescent Mills Water as part of the IVCSD.
- July 25, 2002 Bidwell Water Company was purchased by the District and became Greenville Water as part of the IVCSD.

Service Area: The Indian Valley Community Services District supplies water and/or sewer services to the communities of *Greenville*, *Taylorsville*, and *Crescent Mills* and fire protection services to *Greenville*, *Taylorsville*, *Genesee* and *North Arm* in the beautiful Indian Valley area of Plumas County, California. The District has approximately 800 water and wastewater customers. According to the 2010 census, there were 2,479 residents within the District. The average household income is slightly more than \$30,000 annually.

Departments: There are five distinct functional areas (hereafter referred to as “departments”) managed by the District including water, wastewater, fire, parks, and street lighting.

Water Department: Funding for the water systems is collected through user fees. All water users have meters, which were installed in the 1980s. All water in the District is chlorinated. The District has two distinct water systems.

In the *Greenville* system, there are two water tanks: 720,000 and 97,125 gallons. The well produces 270 gallons per minute or approximately 1,000,000 gallons per day. The District owns the water rights to Round Valley Reservoir, a 487-acre lake with 5200-acre feet of water which is retained as a backup. The reservoir dam was built in 1865. There are 582 customers with 10.5 miles of pipe on this system.

The *Crescent Mills* system has one tank that is 231,000 gallons and is filled by the spring in the Green Mountain Mine. There is also a well that produces approximately 30 gallons per minute. The water is treated for Iron and Manganese with a Greensand Filter Plant. Sodium Hypochlorite and Potassium Permanganate are added before the filtration process. This system serves 83 customers by gravity feed. The District also owns the water right to North Creek and Buckeye Springs. There are 82 customers with 3 miles of pipe on this system.

Wastewater Department: Funding for the wastewater systems is collected through user fees. *NOTE: Greenville has a separate assessment for an expansion.* The Wastewater system also consists of two distinct systems:

In the *Greenville* system, there are 575 users, 11 miles of pipe, five lift stations, and 29 acres of ponds (5 total). This system handles 67,000 gallons of wastewater each day.

In the *Taylorville* system, there are 95 users, 5 miles of pipe, one lift station, and an 81,000-gallon septic tank. This system handles 11,500 gallons of wastewater each day.

Indian Valley Fire Department: Funding for the fire department is collected by Plumas County Tax Collector through property taxes/assessments and allocated annually to the District. The department includes four fire stations: *Greenville*, *Taylorville*, *North Arm*, and *Genesee*. Each station has its own equipment. The July 2015 ISO (Insurance Service Office, an insurance advisory organization that provides statistical and actuarial information to businesses) rating was determined to be 04/4Y, a very good rating.

Parks Department: Funding for the parks department is collected by Plumas County Tax Collector through property taxes/assessments and allocated annually to the District. This department includes three parks: *Greenville Community Park* (7.5 acres north of Greenville off Hot Springs Road), *Triangle Park* (.02 acres in Greenville), and *Chuck Clay Park* (.3 acres in Taylorville). *NOTE: The pool next to the Chuck Clay Park in Taylorville is operated by the Indian Valley Recreation and Parks District (IVRPD) through the summer of 2020.*

Street Lighting Department: Funding for this department is collected by the Plumas County Tax Collector through property taxes/assessments and allocated annually to the District. The Lighting District is consists of 75 street lights located throughout Greenville and Taylorville.

Board of Directors: The District is administered by an elected Board of Directors. The Board consists of 5 directors who elect a Chair and Vice-Chair annually. Each director serves a four-year term with no term limit. The next regular election will be held in November 2021 for 3 director positions. Directors must be registered voters of Plumas County and live within the area served by the District (Government Code 25041 & 61040 (b)). Any openings on the Board must be filled by the Board within 60 days of a vacancy. The Board of Supervisors may appoint a Director from the 61st day through the 90th day. If no appointment is made, a special election must be held to fill all vacancies.

Employees: The District maintains eight (8) employees: five (5) full-time (Chief Plant Operator, Office Manager, two Water/Wastewater Trainees and a Receptionist/Meter Reader) and three (3) less than full-time (General Manager, Fire Chief, and Wastewater Operator). The Indian Valley Fire Department currently has 17 volunteers. The District additionally contracts personnel for engineering, legal and bookkeeping services.

Funding: The District acquires funding from three (3) separate sources: Property taxes/assessments, service charges, and grants.

Property taxes/assessments: Funding for the District's fire, parks, and lighting departments collected by Plumas County Tax Collector through property taxes/assessments and allocated annually to the District. As a result of CA Proposition 218 & 26 legislation, taxes cannot be raised without the approval of the voters within the District.

Service Charges: Rates collected directly by the District from customers for having the ability to connect to the water and/or sewer system(s). Via the Prop 218 process, a rate 5-year increase was evaluated in FY 2014/15, adopted and is reflected in this budget.

Grants: Grants are critical to the overall program of work and grant development is part of the ongoing District workload.

IVCSD MISSION STATEMENT

In order to have a functional and valued budget, the District must have a clear Mission to abide by. The Indian Valley Community Service District's mission is to:

“Provide and manage the necessary services for our community’s health, safety, well-being, and prosperity.”

GENERAL MANAGER’S MESSAGE

I, Chris Gallagher, am in my fifth year with the District. The District continues to look at different methods of working to save money, repair needed facilities, and serve our customers in the best possible way.

In January, the District implemented a new computer billing system that makes payments online much easier for our customers. Through the portal, customers are now able to view their monthly bills, pay by credit card, bank check or direct bank account withdrawal, review past payments, and look at water use. This will make it much easier for everyone to pay on time and get the best information possible about their service.

March has been the craziest month in my lifetime, and most likely yours! The COVID 19 virus has caused all of us to conduct business, as well as our daily lives, in a substantially different manner. District personnel are still working to keep our basic infrastructure up and running. Our office door will remain closed to shield our workers from coming into contact with someone who might have the virus. It is not known how long this situation will last, but rest assured that we will be here to keep the vital water and wastewater services up and running.

We were notified in January that we had been successful in obtaining a Planning Grant through the Water Board for the Crescent Mills Water System. This grant allows us to create shovel ready plans to improve the water system. Once this program is completed, the District will look for funding to make needed improvements.

Our Greenville Planning Grant, to find leaks in the water system, is nearly complete. We should have a shovel ready project during this fiscal year, find funding, and begin to harden the water system and protect our vital resource. We will be working with the Water Board to find construction money to repair the leaks in our water system that were identified through this grant.

Another grant-funded project that was obtained for this fiscal year is the Integrated Regional Water Management (IRWM) program Tank addition project. This grant will pay for the installation of a 135,000-gallon tank at the site of its other two Greenville tanks to improve storage capacity for the community in order to protect the community from wildfire, as well as providing sufficient drinking water during times of power outages.

The District is responsible for putting the Greenville Water Plant back into production as a secondary source of water. The California Rural Water Association will be writing startup procedures for the plant, and we will be repairing a leak near the plant that has prevented water from getting to the plant. We are anticipating this project to be done at the end of summer.

The Fire Department continues to do a great job for our community by responding to emergency situations in the valley. Last year was very busy for our volunteers as they responded to significant fires, medical emergencies, vehicle accidents, and other emergencies. Please thank our volunteers as you see them in our community.

There will be a change in personnel assignments in this fiscal year. We anticipate hiring a Shift Supervisor to run a Water/Wastewater crew of two to more quickly take care of leak issues, do new installations, and work through our new cross-connection program. The Chief Plant Operator will be working on the Greenville Plant startup, the Crescent Mills planning project, running to Greenville Leak project, and doing rounds throughout the District to assure its integrity. We believe this will help things run much more smoothly regarding all systems.

IVCSD GOALS – Fiscal Year 2020/21

1. Maintain and Improve District Infrastructure.

- a. Begin Work on the Crescent Mills Planning Project.
- b. Repair water line from Round Valley Reservoir (excavated but pipe needs replacing)
- c. Work with PG&E to utilize Hydro & Solar Electric within the District's facilities.
- d. Successfully realize a secondary water source for Greenville.
- e. Complete work on Main St. water main.
- f. Review grant opportunities to identify and make project ready areas of INI wastewater infiltration.

2. Improve District Fiscal Resources

- a. Secure a grant or other funding for safety fencing at Crescent Mills, Greenville Water, and Greenville Sewer facilities.
- b. Work towards funding to clean all water tanks.
- c. Continue to seek additional grants for District projects including IRWM, Fire and Park grants (DWR, Prop1, State Parks, etc.), shovel ready projects, etc.

3. Provide for Greater Departmental Efficiencies and Safety

- a. Develop firefighter's certified training and new volunteer orientation and handbook and bring on new volunteers.
- b. Ensure all vehicles pass inspection through annual maintenance checkups with a certified mechanic. Complete monthly review of weekly maintenance records.
- c. Continue to apply for Cal Fire equipment grants and other grants annually.
- d. Review and implement a source water protection plan.
- e. Conduct training for District on Dam Emergency Inundation and All Incident Safety Plan.
- f. Ensure customer service and other readiness training to prepare staff for emergencies.
- g. Test Hydrants on an annual basis for flow.

BUDGET LINE ITEM TERM DEFINITIONS

REVENUE:

- 30314 Service Charges:** A monthly fee established through a rate study and a vote of the District charged to customers for having the ability to connect to the water and/or sewer system(s).
- 30315 Water Use Revenue:** Established rate charged for each (1) unit (748 gallons) use per month.
- 31321 Property Tax Revenue:** Parcel tax levied by Plumas County and collected by the Plumas County Tax Collector on properties within the District for general fund departments including Fire, Parks, and Lighting. *NOTE: Tax liens the District issues on properties are funded back to water or sewer as related.*
- 31326 Interest Revenue:** Interest accrued on some bank accounts containing Reserves or other funds.
- 31327 Grant Revenue:** Funds that are actively pursued from various sources each year, but not budgeted unless funds will be secured in the applicable Fiscal Year.
- 31330 Misc. Revenue:** Monthly fees charged for the 10% Debt. Reserve (\$2.44 monthly in Greenville and \$1.54 monthly Crescent Mills). Other unclassified funds are recorded here.
- 31331 Transfer In:** Funding collected from other department funds to pay for administrative costs based on income to each department.

EXPENSES: Salaries and Benefits

- 40010 Salaries & Wages:** Wages paid to employees including all mandatory payroll taxes including, but not limited to, vacation pay and sick leave.
- 40011 Overtime Wages:** Funds paid to employees for time worked over 8 hours per day or 40 hours per week. Limited to unexpected or ongoing excessive project demands.
- 40012 Pager Duty:** \$100 per week paid to a designated employee to be locally available to respond to emergency calls.
- 40015 EE Benefits:** The District provides medical, dental, and vision insurance for regular, non-probationary, full-time employees. This category also includes employers and employee taxes.
- 40016 Workers Comp:** This is insurance paid by the District for on the job, work-related injuries.

EXPENSES: Services and Supplies

- 40017 Mapping, CAD, GIS & Software:** All computer non-hardware computer-related items.
- 40018 Advertisement/Legal Notices:** The District is required to make certain notices public by placing ads in the newspaper.
- 40023 Insurance – Liability:** To differentiate from Workers Comp Insurance, this is our liability insurance that is not included in Employee Benefits.

- 40024 Communications:** Covers phone services, lines for the lift stations, and computer lines.
- 40025 Office Expense/Billing Stock, Supplies:** Any and all expenses having to do with office operations, office equipment, supplies for regular business in other departments, and daily operational items.
- 40026 Rent & Lease:** Office rental, copier rental, and anything else that is rented.
- 40027 Memberships:** The District pays for professional memberships into District related organizations including CSDA, CRWA, Chamber of Commerce, etc.
- 40031 Professional Services:** We utilize professionals such as Attorneys, Bookkeeping Services, Auditor, and other business-related professionals.
- 40035 Travel, Meetings & Training:** This account is used to pay all expenses for job-related meetings and training.
- 40041 Vehicle Expenses: Fuel:** Cost for fuel for all vehicles (i.e. fire trucks, maintenance vehicles, etc.)
- 40042 Vehicle Expenses: Repairs:** Any repairs on District-owned vehicles. NOTE: We have separated fuel and repairs in an attempt to keep track of total vehicle costs.
- 40051 Utilities: Electric:** Costs paid to PG&E for power for the office, lift stations, water plants, etc.
- 40052 Utilities: Garbage:** Costs for garbage removal from the office, parks, water plant, etc.
- 40053 Utilities: Propane/Oil:** Heating and generator fuel products.
- 40055 Small Tools:** Tools used regularly that do not amount to capital items.
- 40056 Supplies:** Items that are required for repairs on systems, other supplies not including office items, and any other small equipment.
- 40057 Postage:** The amount required to send out billing or other parcels by mail.
- 40061 Repairs and Maintenance:** This account is used to pay for more pricey items that fail throughout the year and need immediate replacement.
- 40062 State Required Engineering/Testing Reports:** Any use of Engineering Services and all Water and Wastewater testing is charged to this account.
- 40068 Permits and Inspections:** The District pays Penn Credit, Plumas County Permits and State Water, Wastewater Fees, & Dam Fees.

EXPENSES: Services and Supplies (continued)

- 40075 Safety:** These are items needed to provide for safe operations by our employees.
- 40078 Property Tax:** Typically Districts are not required to pay property taxes. However, we have one parcel that did lay outside the District's sphere of influence, causing us to have to pay the tax.

40110 Transfer Out: The amount, based on a set percentage of income, each department pays toward the funding of the Admin account for administrative costs to support each department.

EXPENSES: Debt and Reserves

50500 USDA Debt Service: Loans made to the Department's specific funds are repaid by each fund once annually until the loan is repaid.

50501 USDA Reserve Requirement 10%: USDA loans require an annual 10% reserve payment until the loan is repaid.

50505 Operating Reserve: This is the funding put aside in case the amount budgeted does not cover the total expenses for the year.

50506 Capital Improvements: Funds available for the capital purchase of single items over \$5,000 and projects that exceed \$5,000.

50507 Long Term Asset Reserve: An attempt is made by the District each year to put into reserves 10% of its income into the reserve.

50508 SRF: These are other Debts the District has outstanding that require an annual payment until repaid.

USDA Loan 4.5% - The loan obtained to expand sewer services to other residents that were initially outside the District Boundaries.

USDA Loan 4.25% - The loan obtained to purchase the Greenville Rescue Engine.

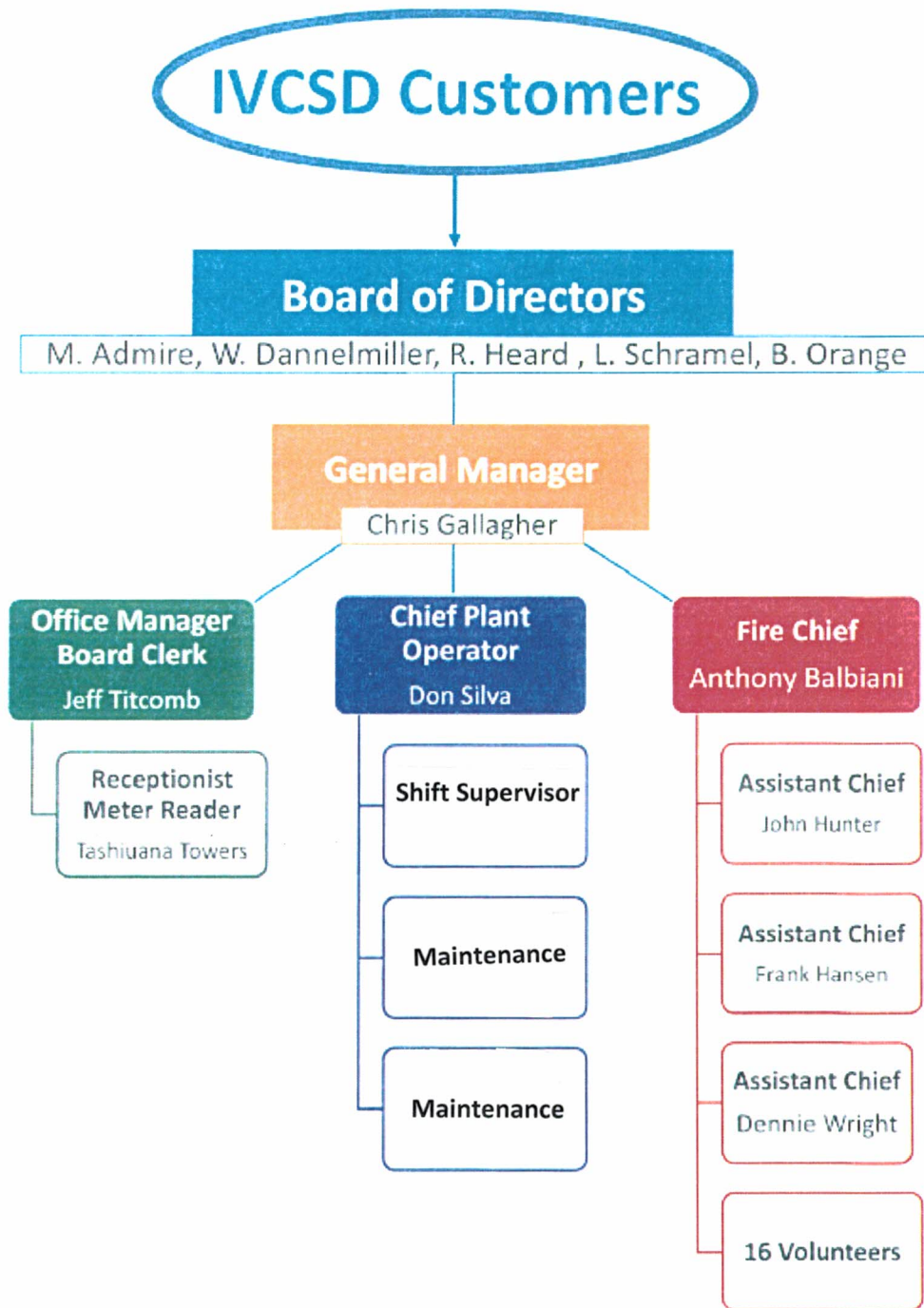
UMPQUA Bank Loan 2.85% - The loan that consolidated all of the previous Water debt (Greenville Water System Purchase, Greenville Water System, Crescent Mills Water System Improvements, and Greenville Water Pipe Replacement). This loan had a present value savings of over \$500,000 and cut the length of payments from 25 years to 15 years.

State Revolving Fund (SRF) – The loan that paid for the drilling of the Crescent Mills Well.

State Water Control Board – This is a debt that went to collections during the embezzlement. We pay \$500/month with no interest out of the water budget.

Plumas County Community Development Grant – This grant is only paid back to Plumas County Community Development when a new customer activates a hookup in the District.

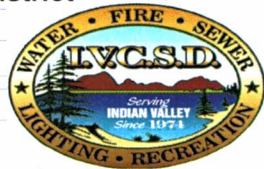
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Indian Valley Community Services District

FY 20/21 Budget

7/1/20 12:00 AM



Total Budget - Summary

Aggregate of Departments

	Wastewater 2	Water 1	Fire	Park 3	Lighting	Total	Admin
Revenues	23.0%	54.6%	15.1%	5.2%	2.1%		
30304 Service Charges Sewer	\$214,318					\$214,318	\$0
30314 Service Charges Water		\$382,057				\$382,057	
30314.1 Reserve Revenue		\$29,000				\$29,000	
30315 Water Use Revenue		\$175,000				\$175,000	
30316 Penalties Water		\$17,000				\$17,000	\$0
30318 Penalties Sewer	\$4,565					\$4,565	
31321 Tax Revenue	\$17,000		\$150,000	\$40,000	\$23,300	\$230,300	
31326 Interest Revenue	\$2,500	\$1,000	\$0	\$0	\$0	\$3,500	\$4,000
31327 Grant Revenue	\$0	\$428,000	\$10,000	\$0	\$0	\$438,000	\$0
31330 Misc Revenue	\$20,000	\$9,500	\$20,000	\$18,500	\$0	\$68,000	\$4,500
30320 Administrative Income							\$261,450
Total Revenue	\$258,383	\$1,041,557	\$180,000	\$58,500	\$23,300	\$1,561,740	\$269,950
Expenses							
SALARIES AND BENEFITS							
40010 Salaries & Wages	\$98,993	\$98,993	\$32,414	\$10,400	\$0	\$240,800	\$137,472
40011 Overtime Wages	\$2,970	\$2,970	\$0	\$312	\$0	\$6,252	\$4,000
40012 Pager Duty	\$2,600	\$2,600	\$0	\$0	\$0	\$5,200	\$0
40015 EE Benefit (Health Ins. & Empl. Taxes)	\$14,600	\$19,600	\$2,500	\$0	\$0	\$36,700	\$31,917
40016 Workers Comp	\$3,500	\$3,800	\$7,500	\$412	\$0	\$15,212	\$6,500
Total Personnel Expense	\$122,663	\$127,963	\$42,414	\$11,124	\$0	\$304,163	\$179,890
% WC	16%	18%	35%	2%			30%
SERVICES AND SUPPLIES							
40017 Mapping & CAD & GIS & Software	\$0	\$2,000	\$0	\$0	\$0	\$2,000	\$7,000
40018 Advertising/Legal Notices	\$100	\$50	\$0	\$0	\$0	\$150	\$0
40023 Insurance - Liability	\$0	\$16,906	\$6,800	\$0	\$0	\$23,706	\$0
40024 Communications	\$4,439	\$4,743	\$1,750	\$0	\$0	\$10,932	\$3,600
40025 Office Expense/Billing Stock, Supplies	\$1,500	\$1,600	\$600	\$0	\$0	\$3,700	\$8,000
40026 Rent & Lease	\$500	\$1,000	\$0	\$0	\$0	\$1,500	\$18,600
40027 Memberships	\$250	\$800	\$250	\$0	\$0	\$1,300	\$4,000
40028 Food and Household Items	\$1,000	\$250	\$800	\$50	\$0	\$2,100	\$0
40030 Bank and Credit Card Fees	\$1,500	\$2,000	\$0	\$0	\$0	\$3,500	\$0
40031 Professional Services	\$9,000	\$20,000	\$750	\$0	\$0	\$29,750	\$31,000
40033 Customer Payments						\$0	
40035 Travel, Meetings & Training	\$2,000	\$2,500	\$20,000	\$0	\$0	\$24,500	\$7,500
Vehicle Expense						\$0	
40041 Fuel	\$3,000	\$5,600	\$5,800	\$300	\$0	\$14,700	\$500
40042 Repairs	\$4,000	\$3,500	\$4,000	\$0	\$0	\$11,500	\$500
40043 Mileage Reimbursement	\$500	\$500	\$0	\$0	\$0	\$1,000	\$1,800
40040 Vehicle Expense Other							
Utilities							
40051 Utility - Electrical	\$14,280	\$32,000	\$2,400	\$700	\$12,400	\$61,780	\$1,560
40052 Utility - Garbage	\$0	\$25	\$0	\$2,000	\$0	\$2,025	\$0
40053 Utility - Propane/oil	\$500	\$2,000	\$1,500	\$200	\$0	\$4,200	\$250
40055 Small Tools	\$800	\$3,000	\$1,200	\$200	\$0	\$5,200	\$0
40056 Supplies	\$6,000	\$15,000	\$5,000	\$4,000	\$0	\$30,000	\$500
40057 Postage	\$1,180	\$1,180	\$0	\$0	\$0	\$2,360	\$500
40061 Repairs & Maintenance	\$5,500	\$6,500	\$5,000	\$40,000	\$0	\$57,000	\$250
40062 State Required Eng./Testing Reports	\$5,000	\$16,000	\$0	\$0	\$0	\$21,000	\$0
40068 Permits and Inspections	\$45,865	\$17,430	\$0	\$340	\$0	\$63,635	\$0
40075 Safety	\$1,250	\$2,000	\$5,000	\$307	\$0	\$8,557	\$500
40078 Property Tax	\$300	\$0	\$0	\$0	\$0	\$300	\$0
40100 Administrative Expense	\$60,115	\$142,750	\$39,552	\$13,611	\$5,421	\$261,450	\$0
Total Services and Supplies	\$168,580	\$299,334	\$100,402	\$61,708	\$17,821	\$647,845	\$86,060
50500 Debt Service	\$24,582	\$193,028	\$15,712	\$0	\$0	\$233,322	\$0
50501 USDA Reserve Requirement - 10% prmts/yr	\$0	\$0	\$1,571	\$0	\$0	\$1,571	\$0
50505 Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50506 Capital Improvements/Projects (Lift Station)	\$125,000	\$428,000	\$19,736	\$10,000	\$5,000	\$587,736	\$4,000
50507 Replacement Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50508 SRF State Water Resources Control Board	\$0	\$4,542	\$0	\$0	\$0	\$4,542	\$0
Total Capital and Debt Payments	\$149,582	\$625,570	\$37,019	\$10,000	\$5,000	\$827,171	\$4,000
Total Expenses	\$440,825	\$1,052,867	\$179,835	\$82,832	\$22,821	\$1,779,180	\$269,950
Operating Income	(\$182,442)	(\$11,310)	\$165	(\$24,332)	\$479	(\$217,440)	-
# OF CUSTOMERS	650	650					
RATES - Current	\$27.48	\$48.98	6,284.44				
PERCENTAGE CHANGE	0.00%	0.00%					
CURRENT CHARGE Oct 2019	\$27.48	\$48.98					
CHANGE \$	\$0.00	\$0.00					

Indian Valley Community Services District

FY 20/21 Budget

Updated January 13, 2020

Amt. Increased

Amt. Decreased

Total Budget - Summary

Aggregate of Departments

	Wastewater 2	Water 1	Fire	Park 3	Lighting	Total	Admin
Revenues	23.0%	54.6%	15.1%	5.2%	2.1%		
30303 Service Charges Sewer	\$211,285		\$0	\$0	\$0	\$211,285	\$0
30314 Service Charges Water		\$376,651				\$376,651	
30315 Water Use Revenue	\$0	\$170,000	\$0	\$0	\$0	\$170,000	
30316 Penalties Water		\$13,000	\$0	\$0	\$0	\$13,000	\$0
30318 Penalties Sewer	\$4,500					\$4,500	
31321 Property Taxes & Reserves	\$16,983	\$29,640	\$136,500	\$46,000	\$15,850	\$244,973	
31326 Interest Revenue	\$2,500	\$1,000	\$0	\$0	\$0	\$3,500	\$4,000
31327 Grant Revenue	\$0	\$116,000	\$15,000	\$0	\$0	\$131,000	\$0
31330 Misc Revenue	\$22,000	\$9,416	\$70,000	\$2,000	-\$2,300	\$105,716	\$2,500
31331 Transfer In							\$254,542
Total Revenue	\$257,268	\$715,707	\$221,500	\$48,000	\$18,150	\$1,260,625	\$261,042
Expenses							
SALARIES AND BENEFITS							
40010 Salaries & Wages	\$62,432	\$73,098	\$30,000	\$11,700	\$0	\$177,230	\$133,646
40011 Overtime Wages	\$2,800	\$3,500	\$0	\$585	\$0	\$6,885	\$4,000
40012 Pager Duty	\$2,600	\$2,600	\$0	\$0	\$0	\$5,200	\$0
40015 EE Benefit (Health Ins. & Empl. Taxes)	\$7,500	\$20,000	\$2,000	\$1,200	\$0	\$30,700	\$32,325
40016 Workers Comp	\$3,178	\$3,721	\$10,362	\$600	\$0	\$17,860	\$8,422
Total Personnel Expense	\$78,510	\$102,918	\$42,362	\$14,085	\$0	\$237,875	\$178,392
% WC	12%	14%	39%	2%			32%
SERVICES AND SUPPLIES							
40017 Mapping & CAD & GIS & Software	\$0	\$2,000	\$0	\$0	\$0	\$2,000	\$5,200
40018 Advertising/Legal Notices	\$100	\$50	\$0	\$0	\$0	\$150	\$1,500
40023 Insurance - Liability	\$0	\$16,906	\$3,000	\$0	\$0	\$19,906	\$0
40024 Communications	\$3,500	\$3,300	\$1,500	\$0	\$0	\$8,300	\$3,000
40025 Office Expense/Billing Stock, Supplies	\$1,000	\$1,600	\$600	\$50	\$0	\$3,250	\$12,000
40026 Rent & Lease	\$1,500	\$1,000	\$0	\$0	\$0	\$2,500	\$12,000
40027 Memberships	\$500	\$800	\$500	\$0	\$0	\$1,800	\$3,300
40028 Food and Household Items	\$250	\$250	\$800	\$500	\$0	\$1,800	\$600
40030 Bank and Credit Card Fees							
40031 Professional Services	\$9,000	\$20,000	\$500	\$0	\$0	\$29,500	\$30,000
40035 Travel, Meetings & Training	\$2,000	\$2,500	\$35,000	\$0	\$0	\$39,500	\$7,500
Vehicle Expense							
40041 Fuel	\$3,000	\$5,600	\$5,800	\$200	\$0	\$14,600	\$500
40042 Repairs	\$4,000	\$3,500	\$3,750	\$0	\$0	\$11,250	\$500
40043 Mileage Reimbursement	\$500	\$500	\$100	\$50	\$0	\$1,150	\$1,800
Utilities							
40051 Utility - Electrical	\$14,000	\$32,000	\$2,500	\$1,500	\$12,000	\$62,000	\$1,750
40052 Utility - Garbage	\$0	\$25	\$1,000	\$1,300	\$0	\$2,325	\$0
40053 Utility - Propane/oil	\$1,000	\$2,000	\$1,200	\$50	\$0	\$4,250	\$500
40055 Small Tools	\$800	\$3,000	\$1,200	\$200	\$0	\$5,200	\$0
40056 Supplies	\$4,000	\$15,000	\$4,000	\$4,250	\$0	\$27,250	\$1,000
40057 Postage	\$1,180	\$1,180	\$0	\$0	\$0	\$2,360	\$500
40061 Repairs & Maintenance	\$5,000	\$6,000	\$2,000	\$1,750	\$0	\$14,750	\$500
40062 State Required Eng./Testing Reports	\$5,000	\$16,000	\$0	\$0	\$0	\$21,000	\$0
40068 Permits and Inspections	\$45,865	\$17,430	\$0	\$340	\$0	\$63,635	\$0
40075 Safety	\$1,250	\$2,000	\$3,000	\$250	\$0	\$6,500	\$500
40078 Property Tax	\$300	\$0	\$0	\$0	\$0	\$300	\$0
40110 Transfer Out	\$57,971	\$135,134	\$46,531	\$10,816	\$4,090	\$254,542	\$0
Total Services and Supplies	\$161,716	\$287,775	\$112,981	\$21,256	\$16,090	\$599,818	\$82,650
<i>June 12 Budget Figures</i>	<i>\$155,082</i>	<i>\$268,251</i>	<i>\$83,965</i>	<i>\$22,159</i>	<i>\$15,891</i>	<i>\$545,347</i>	<i>\$81,565</i>
50500 Debt Service	\$25,096	\$196,734	\$15,712	\$0	\$0	\$237,542	\$0
50501 USDA Reserve Requirement - 10% pmts/yr	\$0	\$0	\$1,571	\$0	\$0	\$1,571	\$0
50505 Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50506 Capital Improvements	\$12,000	\$100,000	\$30,000	\$38,000	\$0	\$180,000	\$0
50507 Long Term Asset Reserve	\$0	\$16,000	\$19,000	\$0	\$0	\$35,000	\$0
50508 RCAC/ Plumas County Debt Service/SRF	\$0	\$4,542	\$0	\$0	\$0	\$4,542	\$0
Total Expenses	\$277,322	\$707,970	\$221,626	\$73,341	\$16,090	\$1,296,349	\$261,042
<i>June 12 Budget Figures</i>	<i>293,921</i>	<i>572,251</i>	<i>166,260</i>	<i>46,049</i>	<i>15,891</i>	<i>1,097,079</i>	<i>259,593</i>
Operating Income	(\$20,054)	\$7,737	(\$126)	(\$25,341)	\$2,060	(\$35,724)	-

INDIAN VALLEY COMMUNITY SERVICES DISTRICT - FY 2020/21 DEBT SERVICE

Loan Originator	FY20-21				As of 6/2020					
	Original Date	Term	Original Loan	Original Loan	Payment Date	Interest Due	Principal Due	Total Payment	Loan Balance	Loan Purpose
USDA LOANS - 4.50%	7/8/1998	7/2/2037	92-01	\$352,561		\$8,669	\$7,800	\$16,469	\$196,550	Greenville Sewer - 2 payments
USDA LOANS - 4.25%	3/25/2003	3/25/2023	97-06	\$200,000		\$2,659	\$13,053	\$15,712	\$42,935	Fire Truck - Annual Payment
UMQUA BANK LOANS - 2.85%	7/19/2017	8/1/2033		\$2,307,623		\$57,019	\$131,467	\$188,486	\$2,477,981	Greenville Water System Purchase
UMQUA BANK LOANS - 3.80%	4/10/2019	4/10/2025		\$104,478				\$19,556	\$99,589	Water/Wastewater General Fund Veh
STATE REVOLVING FUND (SRF) SWRCB Contract #2000C411	1/13/2004	7/1/2030	0%	\$113,557			\$4,542	\$4,542	\$52,236	Crescent Mills Well - 2 Payments
Plumas Co Comm Dev Com*	6/30/2013			\$36,881					\$36,881	Greenville Sewer Expansion Overrun
*Loan Repaid as Hookups are added				\$3,115,100				\$244,766	\$2,906,172	
			Wastewater Truck		Monthly			\$8,113		
			Water Truck		Monthly			\$11,444		
			Crescent Mills Well		7/1/2020			\$2,271		
	Payments Due		Greenville Water		8/1/2020			\$160,913		
			Greenville Sewer		9/2/2020			\$12,222	\$3.15	
			Crescent Mills Well		1/1/2021			\$2,271	\$27.78	
			Greenville Water		2/1/2021			\$27,573		
			Greenville Sewer		3/2/2021			\$4,247		
			Fire Truck - Annual		3/25/2021			\$15,712		
TOTAL DEBT				\$3,115,100			TOTAL	\$244,765	\$2,906,172	

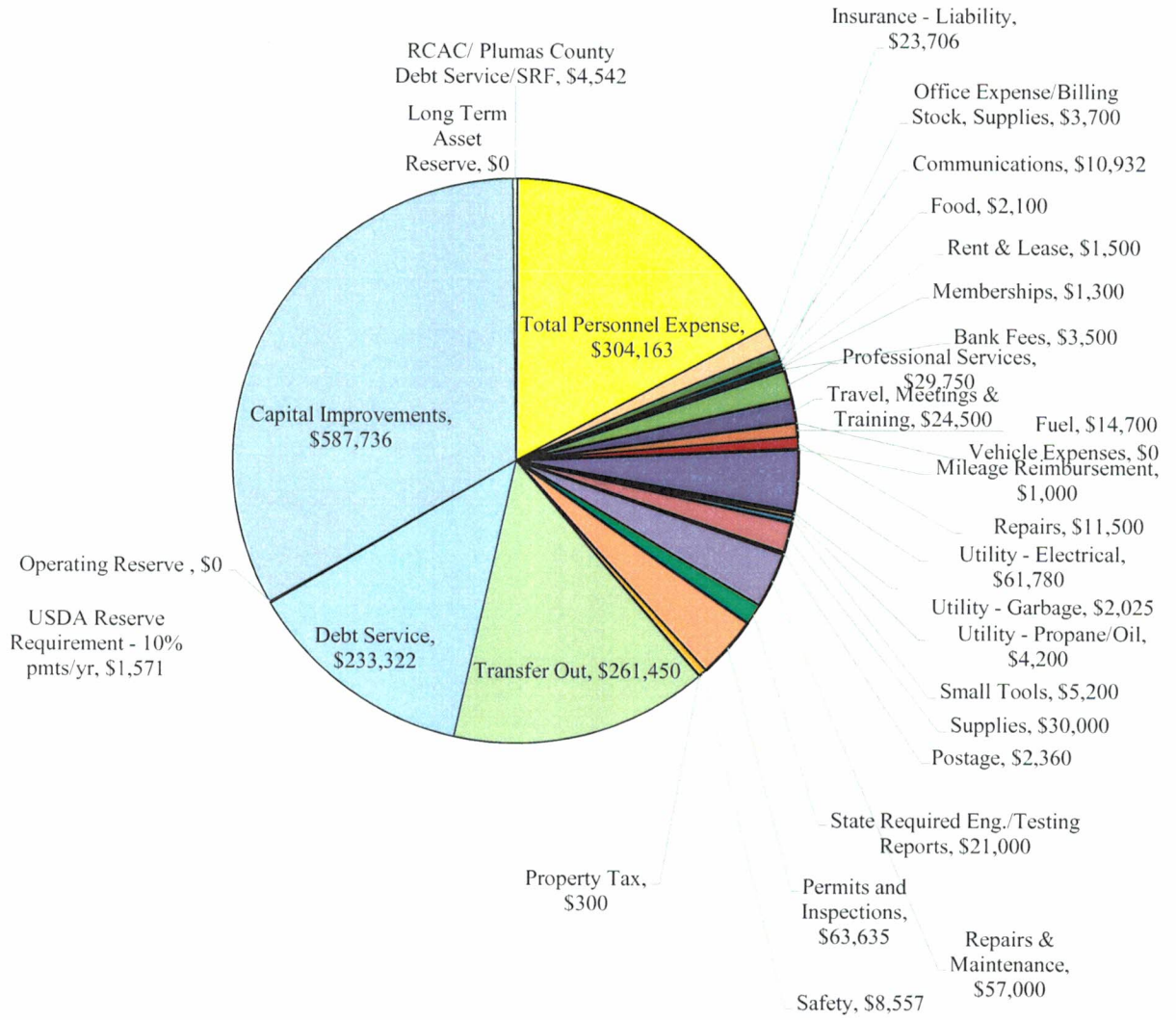
	2003 Rates	2015 Rates	Oct. 2015	Oct. 2016	Oct. 2017	Oct. 2018	Oct. 2019	WATER PER UNIT 748 gallons
WATER			25.00%	4.00%	5.00%	5.50%	6.00%	
5/8" METER *	\$12.50	\$32.09	\$40.11	\$41.71	\$43.80	\$46.21	\$48.98	\$2.47
3/4" METER		\$45.70	\$60.17	\$62.58	\$65.71	\$68.99	\$73.13	
1" METER		\$75.24	\$90.26	\$93.87	\$98.56	\$106.94	\$117.01	
1 1/2" METER		\$150.57	\$153.44	\$159.57	\$165.00	\$174.08	\$184.52	
2" METER		\$298.58	\$291.54	\$303.18	\$306.00	\$322.83	\$342.20	
3" METER		\$298.58	\$437.31	\$454.78	\$459.00	\$484.25	\$513.30	
SEWER	\$10.00	\$18.00	\$22.50	\$23.40	\$24.57	\$25.92	\$27.48	
Total	\$22.50	\$50.09	\$62.61	\$65.11	\$68.37	\$72.13	\$76.46	
Mo. Increase			\$12.52	\$2.50	\$3.26	\$3.76	\$4.33	
* A majority of the water meters are 5/8" meters								
*2003 Total Rate Adjusted for Inflation					\$30.94			PC Loan Stopped in Jan 2020 (\$3.00)
*2003 Total Rate Adjusted for Inflation + Debt Service					\$61.87			Reserve Charge \$2.44/mo.
*The sewer rate listed is for a residence. Different businesses have additional charges, based on type, or in the case of some, how many people can be seated, or how many rooms are available. These rates can be found in the IVCSO Ordinances 1.04.020.								
FINAL RATES APPROVED						9/9/2015		

Indian Valley CSD

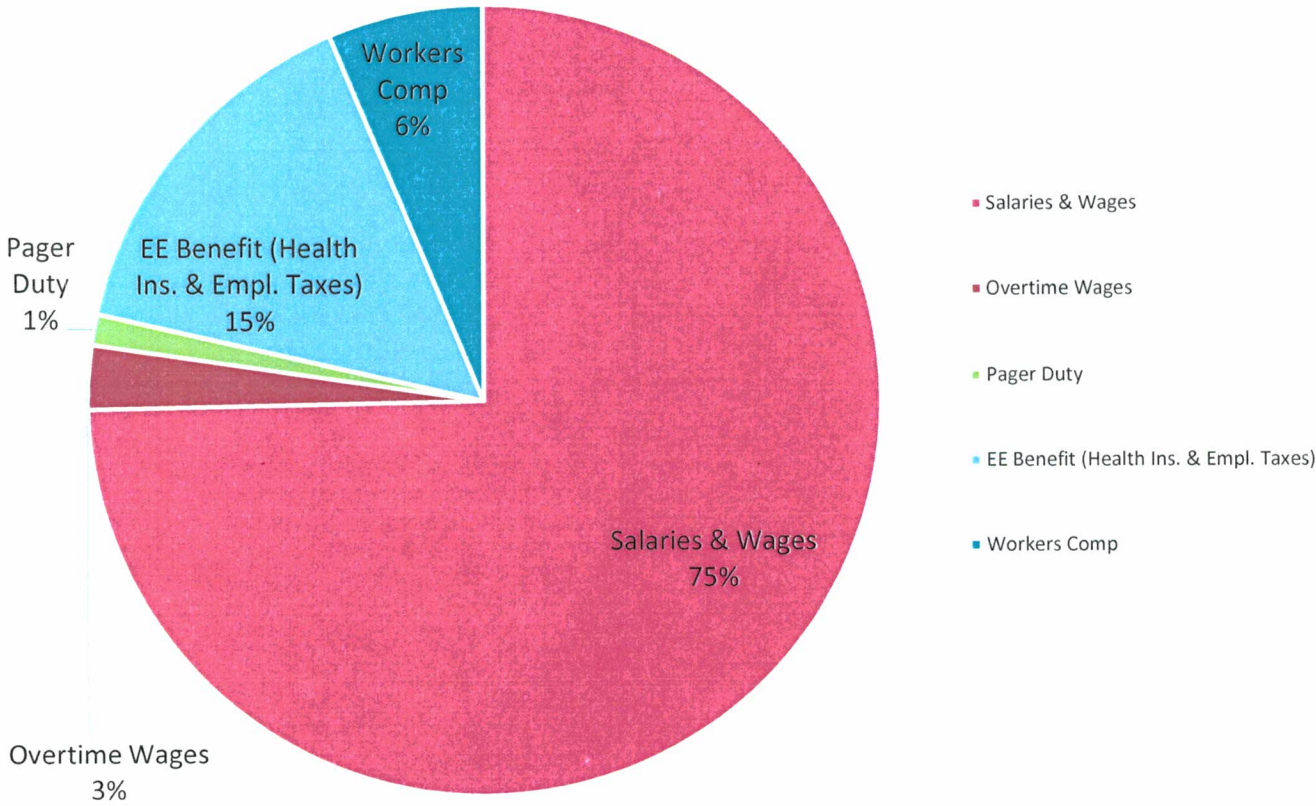
FY 20/21 Budget

EMPLOYEE PAY SCALE, BOARD INFORMATION & DISTRICT FEES				Final Adopted		
POSITION (per month)	1st Six Months	1st thru 2nd Year	3rd Year	4th Year	5th Year	Hrs. per week
General Manager	\$4,235.00	\$4,446.75	\$4,669.09	\$4,902.54	\$5,147.67	27
Office Manager	\$2,850.00	\$2,992.50	\$3,142.13	\$3,345.42	\$3,512.69	40
Receptionist/Meter Reader	\$2,300.00	\$2,415.00	\$2,535.75	\$2,662.54	\$2,795.66	40
Chief Plant Operator (salary)	\$5,350.00	\$5,617.50	\$5,898.38	\$6,193.29	\$6,502.96	40
Project Manager	\$2,400.00	\$2,520.00	\$2,646.00	\$2,778.30	\$2,917.22	24
Water/Wastewater Supervisor	\$4,350.00	\$4,567.50	\$4,795.88	\$5,035.67	\$5,287.45	40
Water/Wastewater Maintenance	\$2,600.00	\$2,730.00	\$2,866.50	\$3,009.83	\$3,160.32	40
Water/Wastewater Maintenance	\$2,600.00	\$2,730.00	\$2,866.50	\$3,009.83	\$3,160.32	40
Park Maintenance	\$1,300.00	\$1,365.00	\$1,433.25	\$1,504.91	\$1,580.16	24
Fire Chief	\$2,450.00	\$2,572.50	\$2,701.13	\$2,836.18	\$2,977.99	30
BOARD MEMBERS	POSITION	TERM EXPIRES	APPOINTED	ELECTED	ETHICS	
Wayne Dannemiller	Chairperson	12/5/2021		12/5/2017		4/9/2018
Bob Orange	Vice Chairperson	12/5/2023		12/7/2019		3/6/2019
Lee Anne Schramel	Member	12/5/2021		12/5/2017		5/15/2019
Mina Admire	Member	12/5/2021		12/5/2017		3/30/2019
Robert Heard	Member	12/5/2023		12/7/2019		1/18/2019
SCHEDULE OF FEES FOR SERVICE	AMOUNT	UNIT				
Sewer O&M Fee Annual Grnvil	\$296.75	each	Fire Emerg Response	\$72.25	per hour per unit	
Sewer O&M Fee Monthly Grnvil	\$27.48	each	Fire Personnel Fee			
Sewer O&M Fee Annual Tlrsvil	\$296.75	each	Chief	\$24.94	per hour	
Sewer O&M Fee Monthly Tlrsvil	\$27.48	each	Officer	\$20.69	per hour	
Water O&M Fee Annual Grnvil	\$529.00	each	EMT	\$20.69	per hour	
Water O&M Fee Monthly Grnvil	\$48.98	each	Firefighter	\$20.69	per hour	
Water O&M Fee Annually CrsMil	\$529.00	each	Base Operator	\$20.69	per hour	
Water O&M Fee Monthly CrsMil	\$48.98	each	Volunteer Fire Reimbursement	\$10	per point	
Water/748 gallons of use	\$2.47	each	Return Check Fee	\$35.00	each	
Late Fee	10%	current charge	Copy per Page	\$0.25	each	
Balance Late Fee	1%	monthly	Fax Fee per Page	\$1.00	each	
Shutoff Fine (SB998)	\$50.00	each	Grnvil S&W Annual w/tax&Disc	\$781.45	each	
Reconnect Fine (SB998)	\$50.00	each	Sewer Connection Charge	\$1,557.36	each	
72 hour notice	\$10.00	each	Water Connection Charge	\$5,036.70	each	
Termination Notice	\$10.00	each	Failed Inspection Charge	\$30.00	each	
New Service Deposit Fee	\$200.00	each	Refundable after one year of good payment history			
Park Pavilion Rental Per 25 people	\$12.88	per hour	Potable Water	\$0.0330	gallon	
Park Reservation Fee (Per Field)	\$100.00	per day	NonPotable Water	\$0.0033	gallon	
Park Reservation Deposit (Trash)	\$150.00	per day	Tax Lien File/Release Fee	\$125		
Porta-Potty Arrangement Deposit	\$300.00		Service Transfer Fee	\$35		

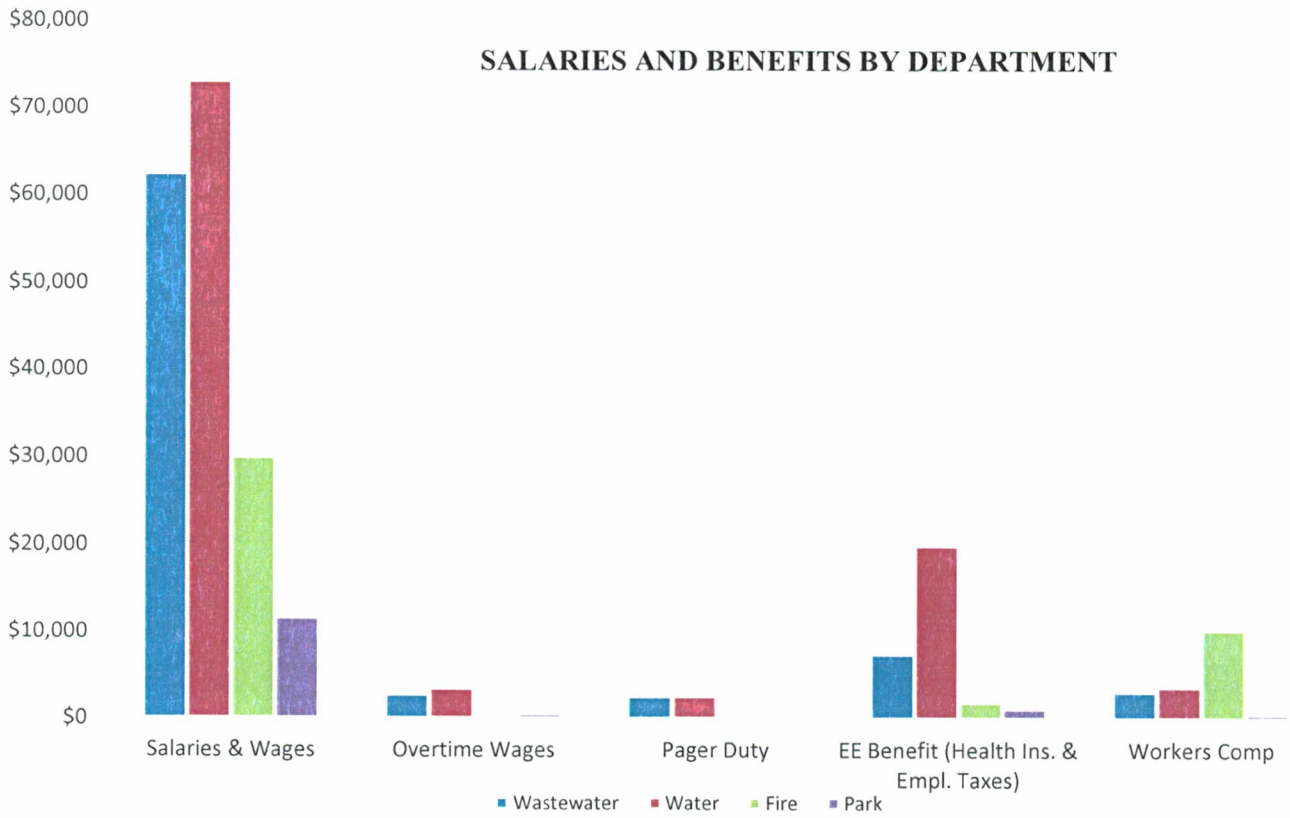
Indian Valley Community Services District



SALARIES AND BENEFITS



SALARIES AND BENEFITS BY DEPARTMENT



IVCSD

5 Year Projected Enterprise Income and Expenses

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Water	Per Audit					
Income	\$591,964.00	\$599,706.86	\$610,557.06	\$622,768.20	\$635,223.56	\$647,928.04
Salaries and Benefits	\$82,285.00	\$102,918.46	\$118,538.29	\$122,094.44	\$125,757.27	\$129,529.99
Services and Supplies	\$258,552.00	\$287,774.76	\$311,072.00	\$317,293.44	\$323,639.31	\$330,112.09
Salaries and Services Total	\$340,837.00	\$390,693.22	\$429,610.29	\$439,387.88	\$449,396.58	\$459,642.08
Net Revenue	\$251,127.00	\$209,013.64	\$180,946.77	\$183,380.32	\$185,826.99	\$188,285.95
Debt	\$176,362.00	\$196,734.47	\$199,929.18	\$176,362.00	\$176,362.00	\$176,362.00
Debt Service Coverage	1.42	1.06	0.91	1.04	1.05	1.07
Sewer						
Income	\$310,558.00	\$257,267.71	\$258,382.72	\$271,301.86	\$284,866.95	\$299,110.30
Salaries and Benefits	\$68,586.00	\$78,510.14	\$113,238.29	\$116,635.44	\$120,134.50	\$123,738.54
Services and Supplies	\$189,500.00	\$161,716.16	\$178,610.70	\$182,182.92	\$185,826.58	\$189,543.11
Salaries and Services Total	\$258,086.00	\$240,226.31	\$291,848.99	\$298,818.36	\$305,961.08	\$313,281.65
Net Revenue	\$52,472.00	\$17,041.41	-\$33,466.27	-\$27,516.50	-\$21,094.13	-\$14,171.35
Debt	\$16,469.25	\$25,095.63	\$24,582.09	\$16,469.25	\$16,469.25	\$16,469.25
Debt Service Coverage	3.19	0.68	-1.36	-1.67	-1.28	-0.86
Enterprise						
Income	\$902,522.00	\$856,974.57	\$868,939.78	\$894,070.06	\$920,090.51	\$947,038.33
Salaries and Benefits	\$150,871.00	\$181,428.60	\$231,776.58	\$238,729.88	\$245,891.78	\$253,268.53
Services and Supplies	\$448,052.00	\$449,490.93	\$489,682.70	\$499,476.35	\$509,465.88	\$519,655.20
Net Revenue	\$303,599.00	\$226,055.04	\$147,480.50	\$155,863.82	\$164,732.86	\$174,114.61
Debt	\$192,831.25	\$221,830.10	\$224,511.27	\$192,831.25	\$192,831.25	\$192,831.25
Debt Service Coverage	1.57	1.02	0.66	0.81	0.85	0.90