



# **Foresthill Public Utility District**

## **Adopted Operating Budget**

**For the Year Ending June 30, 2026**

### **Board of Directors**

Chase Dowling - President  
Mark Bell - Vice President  
Roger Pruett - Treasurer  
Ron Thompson- Board Member  
Dianne Foster - Board Member

### **Finance Committee**

Mark Bell  
Roger Pruett

### **General Manager**

Hank White

**Draft Date:8/13/2025**  
**ADOPTED: 8/13/2025**

**Foresthill Public Utility District  
Adopted Budget  
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For the Year Ending June 30, 2026**

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**Foresthill Public Utility District**  
**Adopted Budget**  
**Budget Revenues and Expenses by Fund and Category**  
**For the Year Ending June 30, 2026**

Description	FY 2026 Adopted Budget	FY 2025 Budget	FY 2025 Projected	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual
<b>General Fund Revenues</b>	3,139,000	3,173,000	3,364,262	2,991,899	4,145,333	2,828,350	2,864,459	2,233,493
<b>Operational Expenses</b>								
Source of Supply	27,000	25,000	14,866	93,558	21,656	39,757	53,106	33,508
Pumping	26,000	24,200	15,781	14,242	24,522	22,663	25,800	23,295
Treatment	479,000	351,000	471,531	454,644	465,559	366,848	275,567	268,467
Distribution	516,000	536,000	408,933	375,920	478,018	331,380	383,321	348,913
Customer Service	409,000	356,000	394,502	376,690	332,361	470,688	444,124	428,856
Regulatory Compliance	331,000	304,000	315,740	239,995	233,420	284,930	301,575	328,102
Management and Administration	526,000	539,000	544,144	487,420	358,930	328,635	315,350	236,204
<b>Total Operational Expenses</b>	<b>2,314,000</b>	<b>2,135,200</b>	<b>2,165,498</b>	<b>2,042,469</b>	<b>1,914,466</b>	<b>1,844,901</b>	<b>1,798,843</b>	<b>1,667,344</b>
<b>Net Operations</b>	<b>825,000</b>	<b>1,037,800</b>	<b>1,198,764</b>	<b>949,430</b>	<b>2,230,867</b>	<b>983,449</b>	<b>1,065,616</b>	<b>566,149</b>
<b>Non-Operating Activity</b>								
Sale of fixed assets	0	0			0	0		
Transfers for Debt Service	4,008	0	(40,696)	(132,669)	(132,669)	0	0	0
General Fund contribution to Assessment #2	(86,000)	(100,000)	(86,000)	(100,000)	0	0	(100,000)	(100,000)
General fund contribution to Capital activities	(427,000)	(427,000)	(427,000)	(427,000)	1,244,036	363,573	73,738	10,634
<b>Total Non-Operating Activity</b>	<b>(508,992)</b>	<b>(527,000)</b>	<b>(553,696)</b>		<b>1,111,367</b>	<b>363,573</b>	<b>(26,262)</b>	<b>(89,366)</b>
<b>Increase/(Decrease) in Net Position</b>	<b>\$316,008</b>	<b>\$510,800</b>	<b>\$645,068</b>	<b>\$949,430</b>	<b>\$3,342,234</b>	<b>\$1,347,022</b>	<b>\$1,039,354</b>	<b>\$476,783</b>

Overview of Revenues, Expenses and Non-operating activity. Revenue and Operational Expenses are shown in greater detail in following pages

General Fund contribution to Assessment District #2 was \$100,000 per year. Assessment District #2 was formed by the voters in 1996 for

Water System Improvement and Highway Relocation Projects

General Fund Revenues high in FY23 due to large \$1.2M grant from PCWA

FY 23 Actual General Fund contribution to Capital Activities includes \$1.2M grant

Non-operating activity subject to audit results.

FY 24 General Fund contribution (\$427k) to Capital activities is from 2021 Rate study and is based on average projected contribution.

Management and Administration expenses increasing due to loss of Finance Manager and additional consulting services to replace salaried employee

FY 25 General Fund contribution to Assessment District #2 is now around \$86,000 a year

FY26 General Fund contribution to Reserves not updated to expected Board decision

FY26 expenses projected to increase 7% over FY 25 projected total. The five year average including inflation has been 6%.

**Foresthill Public Utility District  
Adopted Budget  
General Fund Revenues  
For the Year Ending June 30, 2026**

Description	FY 2026 Adopted Budget	FY 2025 Budget	FY 2025 Projected	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual
Water Service	2,224,000	2,246,000	2,202,012	2,188,472	2,128,763	1,796,611	1,808,836	1,863,457
Water - Usage	648,000	655,000	641,986	510,195	553,237	711,457	224,213	177,125
Meter Installation	2,000	2,000	3,600	2,516	4,289	11,433	5,250	2,250
Interest Income	75,000	75,000	313,565	137,109	110,203	63,288	67,235	78,242
Property Tax Revenue	125,000	130,000	122,367	125,281	124,440	112,792	107,050	103,522
Water Charges Penalties			-		-	-	-	32,309
Service Charges and Reconnects	20,000	20,000	49,497	28,326	23,710	22,399	20,202	26,507
Grants, water transfers and reimbursed expenses	45,000	45,000	31,235	-	1,200,691	115,789	682,680	5,824
<b>Total General Fund Revenues</b>	3,139,000	3,173,000	3,364,262	2,991,899	4,145,333	2,828,350	2,864,459	2,233,493
Total General Fund less Grants	3,094,000	3,128,000	3,333,027	2,991,899	2,944,642	2,712,561	2,181,779	2,227,669

**Revenues**

The majority of revenues for the District come from customer billings for water service. The District currently bills approximately 1975 residential and 80 non-residential for a total of 2055 customers.

Water Charges Penalties removed within 2020 due to Governor's orders under COVID and not reinstated.

**FY2026 budget comments**

Includes grant from PCWA for Engineering design of Todd Valley storage tank

The expected revenues are conservative and are within on the rates that went will go into effect on July 15, 2025 which is a 2.0% increase.

**Foresthill Public Utility District  
Adopted Budget  
Summary of Expenses for all Functions  
For the Year Ending June 30, 2026**

Account Number	Description	FY 2026 Adopted Budget	FY 2025 Budget	FY 2025 March Projection	FY 2024 Actual	FY 2023 Actual	FY2022 Actual	FY 2021 Actual	FY 2020 Actual
51000	Salaries	912,000	811,000	830,726	668,159	782,518	814,361	752,845	740,172
52000	Taxes	71,000	62,200	61,563	51,306	62,139	60,317	60,213	55,441
52000	Benefits	379,000	349,000	327,622	301,239	317,335	346,759	323,017	299,967
53000	Supplies	130,000	122,000	110,526	140,341	131,633	93,244	115,418	78,563
54000	Equipment	52,000	56,000	39,935	113,213	69,724	65,335	62,970	42,043
55000	Contracted Services	481,000	434,000	513,856	490,883	389,848	259,615	303,525	309,599
57000	Utilities	78,000	75,000	65,444	65,092	67,137	52,874	52,991	50,607
58000	Insurances and fees	211,000	226,000	215,827	212,236	94,132	152,395	127,864	90,953
<b>Total</b>		2,314,000	2,135,200	2,165,498	2,042,469	1,914,466	1,844,901	1,798,843	1,667,344

This is a summary sheet of Expenses by Function. The details are within the following sheets

FY 2023 actual, account 58000 includes a one time credit of \$86603 based on an accrual for Miners Camp restitution.

This was finally determined to be only \$468 and the excess accrual was credited back.

This is an unusual event and not expected to reoccur. The detail for this item is in the Regulatory Function

**FY 2024 Budget Comments**

Contracted Services, 55000, includes services for accounting and operations activities and is instead of Salaries and Benefits.

Details are on the following sheets. This is due to loss of Finance Manager and operations employees.

**FY 2025 Budget Comments**

Salaries return to routine without contract services for operations, but accounting remains as Contract Service.

FY 2026 Budget Comments: Reductions in operations contracted services show corresponding increase in regular employee salaries

**Foresthill Public Utility District**  
**Adopted Budget**  
**Source of Supply**  
**For the Year Ending June 30, 2026**

Account Number	Description	FY 2026 Adopted Budget	FY 2025 Budget	FY 2025 Projection	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual
51000	Salaries	7,000	9,000	2,198	233	10,462	24,332	29,047	18,945
52000	Taxes	1,000	1,000	168	21	834	1,802	1,786	1,419
52100	Benefits	2,000	3,000	728	136	3,896	9,048	12,440	7,322
53000	Maintenance	2,000	2,000	-	-	646	1,573	2,342	218
54000	Vehicle Expense	2,000	2,000	-	85,413	-	1,087	23	-
55000	Contracted Services	1,000	1,000	-	-	410	(310)	-	2,500
56000	Training and Seminars	-	-	-	-	-	-	-	-
57020	Utilities	12,000	7,000	11,772	7,755	5,408	2,224	7,469	3,104
58055	Other	-	-	-	-	-	-	-	-
<b>Total</b>		<b>27,000</b>	<b>25,000</b>	<b>14,866</b>	<b>93,558</b>	<b>21,656</b>	<b>39,757</b>	<b>53,106</b>	<b>33,508</b>

**Source of Supply**

The District owns water rights to the Sugar Pine Reservoir in the amount of 24,000 acre feet per year. The District also owns 2 wells and water rights on Mill Creek. The costs for this cost center relate to owning, protecting and maintaining the facilities.

Staffing Required\*

General Manager	0%
Admin Assistant (step 3)	0%
Customer Service (PT)	0%
Customer Service (PT) CS II, Step 4	0%
Utility Operator III (Step 4)	3%
Utility Operator V (Step 6)	3%
Utility Operator V (Step 8)	0%
Operations Supervisor (Step 9)	0%
Chief Operator (PT)	0%

\* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**Foresthill Public Utility District  
Adopted Budget  
Pumping  
For the Year Ending June 30, 2026**

Account Number	Description	FY 2026 Adopted Budget	FY 2025 Budget	FY 2025 Projection	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual
51000	Salaries	2,000	2,000	2,641	-	3,804	5,066	4,735	6,896
52000	Taxes	-	200	204	-	304	375	291	517
52100	Benefits	1,000	1,000	708	-	1,417	1,884	2,028	2,665
53000	Materials and supplies	2,000	2,000	-	621	1,127	952	587	476
54000	Equipment expense	1,000	1,000	-	-	-	448	5,989	869
57020	Utilities	13,000	12,000	12,228	12,510	11,232	10,379	9,202	7,821
57030	Propane	7,000	6,000	-	1,111	6,638	3,560	2,969	4,052
58000	Other (Depreciation)			-		-			
<b>Total</b>		<b>26,000</b>	<b>24,200</b>	<b>15,781</b>	<b>14,242</b>	<b>24,522</b>	<b>22,663</b>	<b>25,800</b>	<b>23,295</b>

**Pumping**

This cost center relates to the expenses of moving the water from the supply sources to the treatment facility.

General Manager	0%
Admin Assistant (step 3)	0%
Customer Service (PT)	0%
Customer Service (PT) CS II, Step 4	0%
Utility Operator III (Step 4)	1%
Utility Operator V (Step 6)	1%
Utility Operator V (Step 8)	0%
Operations Supervisor (Step 9)	0%
Chief Operator (PT)	0%

\* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**Note: Propane expense was combined with treatment for FY25. This will be separated for FY26**

**Foresthill Public Utility District**  
**Adopted Budget**  
**Treatment**  
**For the Year Ending June 30, 2026**

Account Number	Description	FY 2026 Adopted Budget	FY 2025 Budget	FY 2025 March Projection	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual
51000	Salaries	269,000	176,000	285,563	231,010	226,790	197,259	140,531	144,904
52000	Taxes	21,000	13,000	21,072	18,518	18,088	14,610	8,638	10,854
52100	Benefits	94,000	65,000	91,125	93,712	84,463	73,353	60,185	56,004
53030+40	Operating supplies	22,000	21,000	20,309	13,445	7,189	2,717	2,647	2,041
53060	Uniforms	5,000	3,000	1,165	6,205	5,957	2,603	2,436	2,946
53500	Chemicals	25,000	25,000	23,600	52,325	37,784	43,288	34,455	23,575
54020	Vehicle Expense	2,000	2,000	-	-	2,858	3,762	2,318	9,819
54040	Equipment Maintenance	2,000	2,000	1,608	-	1,025	1,953	4,521	1,180
54110	General Shop Maintenance	3,000	3,000	-	1,420	2,947	2,448	1,250	
55000	Contracted Services	5,000	10,000	-	10,602	51,313	4,299		
56000	Training and Seminars	1,000	1,000	-	-	125			
57000	Utilities	25,000	25,000	23,878	27,040	21,800	19,256	17,737	14,230
57030	Propane	5,000	5,000	3,212	367	5,220	1,300	850	2,914
58000	Other			-		-			
<b>Total</b>		<b>479,000</b>	<b>351,000</b>	<b>471,531</b>	<b>454,644</b>	<b>465,559</b>	<b>366,848</b>	<b>275,567</b>	<b>268,467</b>

**Treatment**

The treatment facility filters and treats the water to make sure it is of the highest quality. Most of the activities and procedures at the treatment plant are to comply with State and Federal regulations and could be reported in the Regulatory Compliance cost center.

Since these costs are specific to the treatment function, they are reported here, in the Treatment Department

General Manager	0%
Admin Assistant (step 3)	0%
Customer Service (PT)	0%
Customer Service (PT) CS II,	0%
Utility Operator III (Step 4)	71%
Utility Operator V (Step 6)	71%
Utility Operator V (Step 8)	25%
Operations Supervisor (Step	0%
Chief Operator (PT)	80%

\* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**For part of FY23 and part of FY 24, Contracted Services includes a contract employee instead of Salary and Benefits for Chief Operator.**

**For 2025 and 2026, treatment operations fulfilled by regular and part time employees.**



**Foresthill Public Utility District  
Adopted Budget  
Distribution  
For the Year Ending June 30, 2026**

Account Number	Description	FY 2026 Adopted Budget	FY 2025 Budget	FY 2025 March Projection	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual
51000	Salaries	286,000	303,000	222,446	153,863	239,501	189,928	201,862	200,737
52000	Taxes	22,000	23,000	16,569	12,325	18,935	14,067	12,408	15,036
52100	Benefits	100,000	112,000	72,643	55,569	88,319	70,627	86,451	77,583
53000	Operating Supplies	55,000	52,000	49,907	49,818	60,708	27,821	54,331	32,324
53060	Uniforms	3,000	3,000	1,842	3,689	3,057	4,139	4,087	4,674
54020	Vehicle Expense	25,000	20,000	35,147	18,642	18,163	22,091	8,366	13,745
54030	Equipment rentals/repairs	9,000	9,000	-	7,550	13,149	565	5,099	3,122
54110	General Shop Maintenance	4,000	4,000	3,180	-	2,186	444	9,445	
55000	Contracted Services	5,000	6,000	360	69,961	32,319	351		693
56000	Training and Seminars	4,000	1,000	3,659	1,326	-	195		
57000	Utilities	3,000	3,000	2,599	3,177	1,681	1,150	1,272	1,000
58100	Regulatory and General	-	-	580	-	-			
<b>Total</b>		<b>516,000</b>	<b>536,000</b>	<b>408,933</b>	<b>375,920</b>	<b>478,018</b>	<b>331,380</b>	<b>383,321</b>	<b>348,913</b>

**Distribution**

This cost center relates to all the activities necessary to move the water from the treatment facility to the end users. That includes the costs of maintaining the water lines, repairing leaks, and purchasing and tracking inventory of parts and supplies. Many of the activities and procedures in the Distribution department are to comply with State and Federal regulations and could be reported in the Regulatory Compliance cost center. Since these costs are specific to the distribution function, they are reported separately, here, in the Distribution department.

General Manager	0%
Admin Assistant (step 3)	0%
Customer Service (PT)	0%
Customer Service (PT) CS II, St	0%
Utility Operator III (Step 4)	15%
Utility Operator V (Step 6)	15%
Utility Operator V (Step 8)	75%
Operations Supervisor (Step 9)	100%
Chief Operator (PT)	20%

\* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**For part of FY23 and FY 24, Contracted Services includes a contract employee instead of Utility Operator/Chief Operator**  
**For 2025, utilized regular employees and not contract employees in this function.**  
**For 2026, plan is to have regular employees and not contract employees in this function.**

**Foresthill Public Utility District**  
**Adopted Budget**  
**Customer Service**  
**For the Year Ending June 30, 2026**

Account Number	Description	FY 2026 Adopted Budget	FY 2025 Budget	FY 2025 March Projection	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual
51000	Customer Service Salaries	216,000	192,000	212,349	203,493	193,247	280,412	236,117	244,964
52000	Taxes	17,000	15,000	14,957	15,976	14,712	20,769	14,514	18,348
52100	Benefits	76,000	70,000	68,054	72,837	68,278	104,275	101,121	94,676
53010	Office Supplies	14,000	6,000	13,257	12,978	5,112	3,151	3,320	4,006
54010	Equipment maintenance	2,000	3,000	-	188	6,680	10,012	1,876	1,239
55020	Computer Enhancement Service	17,000	16,000	16,652	15,709	18,598	15,020	14,820	14,970
55210	Contracted Services	55,000	42,000	57,893	42,880	15,506	27,841	63,356	38,123
57010	Telephone & Internet	12,000	12,000	11,341	12,629	10,228	9,208	8,999	12,529
58010	Other (Bank Fees)			-	-	-			
<b>Total</b>		<b>409,000</b>	<b>356,000</b>	<b>394,502</b>	<b>376,690</b>	<b>332,361</b>	<b>470,688</b>	<b>444,124</b>	<b>428,856</b>

**Customer Service**

This cost center relates to all activities involving the customers, such as: reading the meters, preparing and issuing the bills, receiving and recording payments, and responding to and resolving customer issues.

General Manager	50%
Admin Assistant (step 3)	80%
Customer Service (PT)	100%
Customer Service (PT) CS II, Step 4	80%
Utility Operator III (Step 4)	5%
Utility Operator V (Step 6)	5%
Utility Operator V (Step 8)	0%
Operations Supervisor (Step 9)	0%
Chief Operator (PT)	0%

\* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**Cost reductions can be seen post FY 2022 as a result of a reduction in staffing from roughly 3 to 1.8**

**Foresthill Public Utility District  
Adopted Budget  
Regulatory Compliance  
For the Year Ending June 30, 2026**

Account Number	Description	FY 2026 Adopted Budget	FY 2025 Budget	FY 2025 March Projection	FT 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual
51000	Salaries	80,000	74,000	64,437	43,128	44,710	45,387	39,941	47,908
52000	Taxes	6,000	6,000	4,381	3,354	3,367	3,362	2,455	3,588
52100	Benefits	28,000	27,000	20,657	15,455	15,606	16,878	17,105	18,516
53000	Supplies	1,000	1,000	-	500	3,729	355	4,588	2,093
54050	Department of Transportation testing		-	-	-	-	194	536	536
55010	Water Analysis	15,000	10,000	12,152	8,960	7,733	6,444	11,096	7,061
55030	Accounting and Auditing	2,000	2,000	12,378	16,577	19,496	12,611	13,825	13,300
55050	Legal Services	55,000	50,000	83,184	38,218	101,961	95,258	72,935	129,844
55080	State Dam Inspection	70,000	65,000	62,515	62,515	59,841	55,597	50,940	52,910
56050	Restoration Fee - US Bureau of Reclamation	25,000	25,000	22,923	22,383	22,776	23,384	47,884	23,246
56060	State Dept. of Public Health	25,000	18,000	22,005	16,597	18,791	5,621	12,503	8,932
56040	Water Rights and Storage Fees	14,000	14,000	4,465	4,048	13,475	13,306	13,086	12,965
58000	Other fees	5,000	6,000	2,154	2,336	(85,363)	2,097	5,655	5,655
58055	Placer County Hazmat permit	5,000	6,000	4,490	5,924	7,298	4,438	9,026	1,549
60000	Instrumentation Study - Div. of Safety of Dams		-	-	-				
<b>Total</b>		<b>331,000</b>	<b>304,000</b>	<b>315,740</b>	<b>239,995</b>	<b>233,420</b>	<b>284,930</b>	<b>301,575</b>	<b>328,102</b>

**Regulatory Compliance**

The expenses in this department are for activities imposed upon the District by outside agencies, like the Federal and State governments.

General Manager	30%
Admin Assistant (step 3)	10%
Customer Service (PT)	0%
Customer Service (PT) CS II, Step 4	0%
Utility Operator III (Step 4)	5%
Utility Operator V (Step 6)	5%
Utility Operator V (Step 8)	0%
Operations Supervisor (Step 9)	0%
Chief Operator (PT)	0%

\* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**FY 24 Budget Comments**

Accounting and Auditing includes required annual financial Audit, which is now expected to be more costly

Legal services lowered due to end of Miner's Camp lawsuit part way through FY 24

Other Fees, FY 23 is due to a one-time event and will not occur again in FY 24. As is appropriate, an estimated settlement amount for the Miner's Camp lawsuit was placed in a liability account pending the litigation outcome. When the litigation was court settled for a total of \$468, the expense was backed out of the liability account with an entry here.

**FY 25 Comments: Accounting and Auditing moved to Administrative**

Additional labor has been budgeted here to comply with EPA Lead Service Line Inventory and several Division of Drinking Water new requirements

**FY 26 Regulatory expenses continue to be driven by outside sources**

**Foresthill Public Utility District**  
**Adopted Budget**  
**Management and Administration**  
**For the Year Ending June 30, 2026**

Account Number	Description	FY 2026 Adopted Budget	FY 2025 Budget	FY 2025 March Projection	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual
51000	Salaries	52,000	55,000	41,092	36,432	64,004	71,977	100,613	75,818
52000	Taxes	4,000	4,000	4,211	1,112	5,899	5,331	20,121	5,679
52000	Benefits	18,000	21,000	18,664	16,637	35,595	53,136	28,600	29,303
52090	Retiree Medical Insurance	60,000	50,000	55,044	46,893	19,761	17,559	15,087	13,899
53000	Materials and supplies	1,000	7,000	446	760	6,324	6,645	6,626	6,209
54110	Maintenance	2,000	10,000	-	-	22,716	22,526	24,083	12,070
55040	County Tax Collection Charge	2,000	3,000	-	-			2,544	2,520
55030	Accounting and Auditing	190,000	172,000	219,329	182,433	27,629			
56010	Dues and Subscriptions	12,000	12,000	10,436	13,732	19,531	11,319	11,186	10,988
56020	Travel - Seminars/Workshops	1,000	2,000	525	2,194		879	373	1,456
57020	Utilities	1,000	5,000	415	503	4,930	5,796	4,494	4,957
58010	General Expense	5,000	5,000	4,690	-	-	5,883	1,903	165
58020	Election Expense	-	6,000	7,148	-	5,816		5,706	
58050	Bank analysis/other fees	23,000	17,000	21,792	20,410	12,791	17,401	5,228	5,199
58060	Liability and Vehicle Insurance	130,000	140,000	119,576	117,562	102,183	83,813	63,176	45,336
58422	Pension liability	25,000	30,000	20,394	25,876	31,751	26,370	25,610	20,605
58090	Interest expense			20,383	22,876				
<b>Total</b>		<b>526,000</b>	<b>539,000</b>	<b>544,144</b>	<b>487,420</b>	<b>358,930</b>	<b>328,635</b>	<b>315,350</b>	<b>236,204</b>

**Management, Administration and Overhead**

This cost center includes the cost not directly attributable to specific cost centers, including the costs of the Board of Director's meetings, general accounting and maintaining the district offices.

General Manager	20%
Admin Assistant (step 3)	10%
Customer Service (PT)	0%
Customer Service (PT) CS II, Step 4	20%
Utility Operator III (Step 4)	0%
Utility Operator V (Step 6)	0%
Utility Operator V (Step 8)	0%
Operations Supervisor (Step 9)	0%
Chief Operator (PT)	0%

\* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**FY 24 Finance Manager position was filled by outside contractor in FY 24**

**FY 25 accounting and auditing include routine accounting service and annual audit due to Finance Manager recommendation**

**FY 26 Expenses expected to decrease by 3% due to efficiencies reducing Finance Manager (Consultant) expenses. Liability and Vehicle insurance premiums increased 10%**

**Foresthill Public Utility District**  
**Adopted Budget**  
**Special Revenues**  
**For the Year Ending June 30, 2026**

Description	FY 2026 Adopted Budget	FY 2025 Budget	FY 2025 March Projection	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual
<b>General Fund, Unrestricted</b>						
<b>Fund Balance - Beginning</b>	3,608,653		3,158,039	3,320,738	3,662,300	
Revenue	3,139,000		2,758,167	3,230,129	2,877,252	
Expenditures	2,314,000		2,013,026	2,060,938	2,472,680	
Transfers	(427,000)		(294,527)	(762,399)	(3,115,246)	
<b>Fund Balance - Ending</b>	4,006,653	-	3,608,653	3,727,530	951,626	
Year ending Adjustments			TBD	(569,491)	2,369,112	
<b>Operating Reserves</b>						
<b>BOD designated Minimum (6 Mo Operation)</b>	1,157,000		1,076,100	1,150,830	1,152,752	
<b>Fund Balance - Beginning</b>	1,076,100		1,150,830	1,152,752	1,152,752	
Revenue						
Expenditures						
Transfers	80,900		(74,730)	(1,922)		
<b>Fund Balance - Ending</b>	1,157,000	-	1,076,100	1,150,830	1,152,752	
<b>Debt Service Reserves</b>						
<b>Recommend one year of debt payments</b>	168,008		164,000	204,676	337,365	
<b>Fund Balance - Beginning</b>	164,000		204,696	337,365	337,365	
Revenue/Fund Transfers	165,000		168,008	169,696		
Expenditures	165,000		168,008	169,696		
Transfers	4008		(40,696)	(132,669)		
<b>Fund Balance - Ending</b>	168,008		164,000	204,696	337,365	
<b>Capital Reserves</b>						
<b>Fund Balance - Beginning</b>	629,369		393,119	411,630	802,747	552,322
Revenue from Operating Reserves	427,000		427,000	427,000	427,000	427,000
Revenue from Will Serve Fees	20,000		49,497	28,326	23,710	22,399
Grants and Water Transfers	45,000		31,235	-	1,200,691	115,789
Expenditures	45,000		271,483	473,837	2,042,518	314,763
Board Designated Transfers						
<b>Fund Balance - Ending</b>	1,076,369	-	629,369	393,119	411,630	802,747
<b>Emergency Reserves</b>						
<b>BOD Minimum (via Rate Study)</b>	600,000	600,000	600,000	600,000	600,000	
<b>Fund Balance - Beginning</b>	600,000	600,000	600,000	600,000	600,000	
Revenue						-
Expenditures		-				-
Transfers						
<b>Fund Balance - Ending</b>	600,000	600,000	600,000	600,000	600,000	

Reserve Designations were changed to match Rate Study in October 2022 (FY2023) and adjusted back to 7/1/2022 (FY2023 start)  
Data prior to that is not comparable to data subsequent. Therefore no data for FY2022 Actual and before.  
For FY 2023 Debt payments where made but not shown as not taken out of the Reserve.  
FY2025 Budget did not include reserves due to transition from prior methods.  
FY 2026 budget for Capital Reserve and General Fund balance includes proposed adjustment to Capital Reserves  
Data for Capital Reserves is based on applying Board Decision back to FY2022 start  
and fully funding the reserve