



# Foresthill Public Utility District

## Operating Budget

For the Year Ending June 30, 2027

### **Board of Directors**

Chase Dowling - President  
Mark Bell - Vice President  
Ron Thompson- Treasurer  
Roger Pruet - Director  
Dianne Foster - Director

### **Finance Committee**

Mark Bell  
Roger Pruet

### **General Manager**

Hank White

**Draft Date: 6/3/2026**

**ADOPTED: 6/10/2026**

**Foresthill Public Utility District  
Operating Budget  
Table of Contents  
For the Year Ending June 30, 2027**

<b>Description</b>	<b>Page</b>
Operating Budget	
Budget Revenues and Expenses by Fund and Category	1
Revenues - detail	2
Expenses	
Summary of Expenses by Function	3
Source of Supply	4
Pumping	5
Treatment	6
Distribution	7
Customer Service	8
Regulatory Compliance	9
Management and Administration	10
Special Revenue Funds	11

**Foresthill Public Utility District  
Operating Budget  
Budget Revenues and Expenses by Fund and Category  
For the Year Ending June 30, 2027**

Description	FY 2027 Proposed Budget	FY 2026 Budget	FY 2026 Projected	FY 2025 Actual	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual
<b>General Fund Revenues</b>	3,291,000	3,139,000	3,378,648	3,392,562	2,991,898	4,151,863	2,828,350	2,864,459
<b>Operational Expenses</b>								
Source of Supply	29,000	27,000	27,128	14,018	93,558	21,656	39,757	53,106
Pumping	27,000	26,000	19,739	17,069	14,242	24,522	22,663	25,800
Treatment	414,000	479,000	467,012	497,184	454,644	465,559	366,848	275,567
Distribution	590,000	516,000	484,900	406,041	375,920	478,018	331,380	383,321
Customer Service	518,000	409,000	397,073	403,803	376,690	332,361	470,688	444,124
Regulatory Compliance	357,000	331,000	350,907	317,731	239,995	233,420	284,930	301,575
Management and Administration	551,000	526,000	444,268	765,432	487,420	358,930	328,635	315,350
<b>Total Operational Expenses</b>	<b>2,486,000</b>	<b>2,314,000</b>	<b>2,191,026</b>	<b>2,421,277</b>	<b>2,042,469</b>	<b>1,914,466</b>	<b>1,844,901</b>	<b>1,798,843</b>
<b>Net Operations</b>	<b>805,000</b>	<b>825,000</b>	<b>1,187,622</b>	<b>971,285</b>	<b>949,429</b>	<b>2,237,397</b>	<b>983,449</b>	<b>1,065,616</b>
<b>Non-Operating Activity</b>								
<b>Assessment District 2 / 708</b>								
Limited Obligation Bonds	(82,035)	(82,050)	(82,050)	(82,006)	(82,109)	(82,058)	(81,954)	(82,099)
Water Bonds	(86,907)	(86,765)	(86,765)	(86,752)	(86,772)	(86,723)	(86,813)	(86,943)
Subtotal	(168,942)	(168,814)	(168,814)	(168,758)	(168,881)	(168,782)	(168,767)	(169,042)
Property Tax support (Assessment District #2)	83,000	83,000	82,426	80,715	83,392	84,271	80,958	84,345
Transfer from General Fund	216,000	85,000	216,201	86,000	100,000	-	-	100,000
<b>Sugar Pine Loan</b>	<b>(167,789)</b>	<b>(167,239)</b>	<b>(167,239)</b>	<b>(168,008)</b>	<b>(169,695)</b>	<b>(169,505)</b>	<b>(168,583)</b>	<b>(170,458)</b>
Transfer from General Fund	167,789	167,239	167,239	168,008	169,695	169,505	168,583	170,458
<b>General Fund Contribution to Capital Activities</b>	<b>(427,000)</b>	<b>(427,000)</b>	<b>(427,000)</b>	<b>(427,000)</b>	<b>(427,000)</b>	<b>(427,000)</b>	<b>(427,000)</b>	<b>(427,000)</b>
<b>Total Non-Operating Activity</b>	<b>(810,789)</b>	<b>(679,239)</b>	<b>(810,441)</b>	<b>(681,008)</b>	<b>(696,695)</b>	<b>(596,505)</b>	<b>(595,583)</b>	<b>(697,458)</b>
<b>Increase/(Decrease) in Net Position</b>	<b>(5,789)</b>	<b>145,761</b>	<b>377,182</b>	<b>290,277</b>	<b>252,734</b>	<b>1,640,892</b>	<b>387,866</b>	<b>368,158</b>

FY 27 Non-Operating Activity expanded and updated by including all loan details.

FY26 and FY 27 Transfer from General Fund to Assessment District #2 includes a split between the two fiscal years to fund the current deficit.

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

Sugar Pine loan pays off in FY 2028

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

**Foresthill Public Utility District  
Operating Budget  
General Fund Revenues  
For the Year Ending June 30, 2027**

Description	FY 2027 Draft Budget	FY 2026 Budget	FY 2026 Projected	FY 2025 Actual	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual
Water Service	2,279,000	2,224,000	2,256,163	2201670	2,188,472	2,128,763	1,796,611	1,808,836
Water - Usage	677,000	648,000	670,481	657144	510,195	553,237	711,457	224,213
Meter Installation	5,000	2,000	9,225	5250	2,516	4,289	11,433	5,250
Interest Income	100,000	75,000	140,586	281014	137,109	110,203	63,288	67,235
Property Tax Revenue	130,000	125,000	149,569	129689	125,280	130,970	112,792	107,050
Water Charges Penalties			-			-	-	-
Service Charges and Reconnects	20,000	20,000	69,984	83060	28,326	23,710	22,399	20,202
Grants, water transfers and reimbursed expenses	80,000	45,000	82,641	34735	-	1,200,691	115,789	682,680
<b>Total General Fund Revenues</b>	<b>3,291,000</b>	<b>3,139,000</b>	<b>3,378,648</b>	<b>3,392,562</b>	<b>2,991,898</b>	<b>4,151,863</b>	<b>2,828,350</b>	<b>2,864,459</b>
Total General Fund less Grants	3,211,000	3,094,000	3,296,008	3,357,827	2,991,898	2,951,172	2,712,561	2,181,779

**Revenues**

The majority of revenues for the District come from customer billings for water service. The District currently bills approximately 1985 residential and 80 non-residential for a total of 2064 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  
Operating Budget  
Summary of Expenses for all Functions  
For the Year Ending June 30, 2027**

Account Number	Description	FY 2027 Proposed Budget	FY 2026 Budget	FY 2026 March Projection	FY 2025 Actual	FY 2024 Actual	FY 2023 Actual	FY2022 Actual	FY 2021 Actual
51000	Salaries	923,000	912,000	837,382	832,706	668,159	782,518	814,361	752,845
52000	Taxes	70,000	71,000	63,319	62,894	51,306	62,139	60,317	60,213
52000	Benefits	472,000	379,000	328,406	308,511	301,239	317,335	346,759	323,017
53000	Supplies	154,000	130,000	154,597	135,709	140,341	131,633	93,244	115,418
54000	Equipment	48,000	52,000	22,214	39,709	113,213	69,724	65,335	62,970
55000	Contracted Services	496,000	481,000	462,926	478,330	447,855	334,806	217,305	230,052
56000	Resource Development	84,000	82,000	71,919	79,708	60,280	74,698	54,704	85,033
57000	Utilities	81,000	78,000	64,829	64,804	65,092	67,137	52,874	52,991
58000	Insurances and fees	242,000	211,000	197,776	439,039	212,236	94,132	152,395	127,864
<b>Total</b>		<b>2,570,000</b>	<b>2,396,000</b>	<b>2,203,368</b>	<b>2,441,410</b>	<b>2,059,721</b>	<b>1,934,122</b>	<b>1,857,294</b>	<b>1,810,402</b>

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**

**FY 2027 Comments: Separated 56000 category from 55000**

**Foresthill Public Utility District  
Operating Budget  
Source of Supply  
For the Year Ending June 30, 2027**

Account Number	Description	FY 2027 Proposed Budget	FY 2026 Budget	FY 2026 March Projection	FY 2025 Actual	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual
51000	Salaries	6,000	7,000	3,373	2,776	233	10,462	24,332	29,047
52000	Taxes	-	1,000	256	210	21	834	1,802	1,786
52100	Benefits	3,000	2,000	1,205	870	136	3,896	9,048	12,440
53000	Maintenance	2,000	2,000	891	-	-	646	1,573	2,342
54000	Vehicle Expense	1,000	2,000	-	-	85,413	-	1,087	23
55000	Contracted Services	5,000	1,000	10,532	-	-	410	(310)	
56000	Training and Seminars			-	-	-	-		-
57020	Utilities	12,000	12,000	10,870	10,117	7,755	5,408	2,224	7,469
58055	Other	-	-	-	45	-	-		-
<b>Total</b>		<b>29,000</b>	<b>27,000</b>	<b>27,128</b>	<b>14,018</b>	<b>93,558</b>	<b>21,656</b>	<b>39,757</b>	<b>53,106</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	0%
Customer Service	0%
Customer Service	0%
Utility Operator	3%
Utility Operator	3%
Utility Operator	0%
Operations Supervisor	0%
Chief Operator	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  
Operating Budget  
Pumping  
For the Year Ending June 30, 2027**

Account Number	Description	FY 2027 Proposed Budget	FY 2026 Budget	FY 2026 March Projection	FY 2025 Actual	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual
51000	Salaries	2,000	2,000	4,416	3,205	-	3,804	5,066	4,735
52000	Taxes	-	-	335	242	-	304	375	291
52100	Benefits	1,000	1,000	1,616	1,004	-	1,417	1,884	2,028
53000	Materials and supplies	2,000	2,000	-	-	621	1,127	952	587
54000	Equipment expense	1,000	1,000	-	-	-	-	448	5,989
57020	Utilities	14,000	13,000	13,372	12,618	12,510	11,232	10,379	9,202
57030	Propane	7,000	7,000	-	-	1,111	6,638	3,560	2,969
58000	Other (Depreciation)			-			-		
<b>Total</b>		<b>27,000</b>	<b>26,000</b>	<b>19,739</b>	<b>17,069</b>	<b>14,242</b>	<b>24,522</b>	<b>22,663</b>	<b>25,800</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	0%
Customer Service	0%
Customer Service	0%
Utility Operator	1%
Utility Operator	1%
Utility Operator	0%
Operations Supervisor	0%
Chief Operator	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 by year end.**

**Foresthill Public Utility District  
Operating Budget  
Treatment  
For the Year Ending June 30, 2027**

Account Number	Description	FY 2027 Proposed Budget	FY 2026 Budget	FY 2026 March Projection	FY 2025 Actual	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual
51000	Salaries	192,000	269,000	238,741	279,278	231,010	226,790	197,259	140,531
52000	Taxes	15,000	21,000	18,137	21,113	18,518	18,088	14,610	8,638
52100	Benefits	88,000	94,000	86,809	87,530	93,712	84,463	73,353	60,185
53030+40	Operating supplies	20,000	22,000	24,046	40,299	13,445	7,189	2,717	2,647
53060	Uniforms	5,000	5,000	1,456	971	6,205	5,957	2,603	2,436
53500	Chemicals	45,000	25,000	46,590	36,156	52,325	37,784	43,288	34,455
54020	Vehicle Expense	2,000	2,000	-	-	-	2,858	3,762	2,318
54040	Equipment Maintenance	2,000	2,000	859	1,340	-	1,025	1,953	4,521
54110	General Shop Maintenance	2,000	3,000	-	201	1,420	2,947	2,448	1,250
55000	Contracted Services	10,000	5,000	23,437	3,500	10,602	51,313	4,299	
56000	Training and Seminars	1,000	1,000	410	-	-	125		
57000	Utilities	27,000	25,000	25,634	24,121	27,040	21,800	19,256	17,737
57030	Propane	5,000	5,000	893	2,676	367	5,220	1,300	850
58000	Other			-	-		-		
<b>Total</b>		<b>414,000</b>	<b>479,000</b>	<b>467,012</b>	<b>497,184</b>	<b>454,644</b>	<b>465,559</b>	<b>366,848</b>	<b>275,567</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	0%
Customer Service	0%
Customer Service	0%
Utility Operator	71%
Utility Operator	71%
Utility Operator	25%
Operations Supervisor	0%
Chief Operator	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  
Operating Budget  
Distribution  
For the Year Ending June 30, 2027**

Account Number	Description	FY 2027 Proposed Budget	FY 2026 Budget	FY 2026 March Projection	FY 2025 Actual	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual
51000	Salaries	313,000	286,000	271,769	225,784	153,863	239,501	189,928	201,862
52000	Taxes	24,000	22,000	20,469	17,069	12,325	18,935	14,067	12,408
52100	Benefits	143,000	100,000	99,581	70,764	55,569	88,319	70,627	86,451
53000	Operating Supplies	61,000	55,000	64,987	42,553	49,818	60,708	27,821	54,331
53060	Uniforms	2,000	3,000	2,036	1,635	3,689	3,057	4,139	4,087
54020	Vehicle Expense	25,000	25,000	21,355	35,438	18,642	18,163	22,091	8,366
54030	Equipment rentals/repairs	8,000	9,000	-	-	7,550	13,149	565	5,099
54110	General Shop Maintenance	4,000	4,000	-	2,650	-	2,186	444	9,445
55000	Contracted Services	5,000	5,000	-	4,535	69,961	32,319	351	
56000	Training and Seminars	2,000	4,000	1,688	3,049	1,326	-	195	
57000	Utilities	3,000	3,000	2,361	2,563	3,177	1,681	1,150	1,272
58100	Regulatory and General	-	-	654	-	-	-		
<b>Total</b>		<b>590,000</b>	<b>516,000</b>	<b>484,900</b>	<b>406,041</b>	<b>375,920</b>	<b>478,018</b>	<b>331,380</b>	<b>383,321</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	0%
Customer Service	0%
Customer Service	0%
Utility Operator	15%
Utility Operator	15%
Utility Operator	75%
Operations Supervisor	100%
Chief Operator	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  
Operating Budget  
Customer Service  
For the Year Ending June 30, 2027**

Account Number	Description	FY 2027 Proposed Budget	FY 2026 Budget	FY 2026 March Projection	FY 2025 Actual	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual
51000	Customer Service Salaries	269,000	216,000	203,185	212,615	203,493	193,247	280,412	236,117
52000	Taxes	21,000	17,000	14,495	16,073	15,976	14,712	20,769	14,514
52100	Benefits	122,000	76,000	75,982	66,637	72,837	68,278	104,275	101,121
53010	Office Supplies	15,000	14,000	14,529	13,724	12,978	5,112	3,151	3,320
54010	Equipment maintenance	1,000	2,000	-	80	188	6,680	10,012	1,876
55020	Computer Enhancement Service	18,000	17,000	17,950	19,391	15,709	18,598	15,020	14,820
55210	Contracted Services	60,000	55,000	47,229	53,627	42,880	15,506	27,841	63,356
56000	Training and Seminars			12,378	9,327				
57010	Utilities, Telephone & Internet	12,000	12,000	11,326	12,265	12,629	10,228	9,208	8,999
58010	Other (Bank Fees)			-	65	-	-		
<b>Total</b>		<b>518,000</b>	<b>409,000</b>	<b>397,073</b>	<b>403,803</b>	<b>376,690</b>	<b>332,361</b>	<b>470,688</b>	<b>444,124</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	80%
Customer Service	100%
Customer Service	80%
Utility Operator	5%
Utility Operator	5%
Utility Operator	0%
Operations Supervisor	0%
Chief Operator	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**

FY26 Separated 56000 costs from 55000

**Foresthill Public Utility District  
Operating Budget  
Regulatory Compliance  
For the Year Ending June 30, 2027**

Account Number	Description	FY 2027 Proposed Budget	FY 2026 Budget	FY 2026 March Projection	FY 2025 Actual	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual
51000	Salaries	83,000	80,000	74,832	68,026	43,128	44,710	45,387	39,941
52000	Taxes	6,000	6,000	5,112	5,143	3,354	3,367	3,362	2,455
52100	Benefits	38,000	28,000	28,599	21,320	15,455	15,606	16,878	17,105
53000	Supplies	1,000	1,000	60	-	500	3,729	355	4,588
55010	Water Analysis	10,000	15,000	7,445	19,425	8,960	7,733	6,444	11,096
55030	Accounting and Auditing	18,000	2,000	16,678		16,577	19,496	12,611	13,825
55050	Legal Services	55,000	55,000	96,791	83,178	38,218	101,961	95,258	72,935
55080	State Dam Inspection	70,000	70,000	63,000	62,515	62,515	59,841	55,597	50,940
56050	Restoration Fee - US Bureau of Reclamation	25,000	25,000	23,664	27,445	22,383	22,776	23,384	47,884
56060	State Dept. of Public Health	25,000	25,000	18,607	18,337	16,597	18,791	5,621	12,503
56040	Water Rights and Storage Fees	15,000	14,000	4,928	4,465	4,048	13,475	13,306	13,086
58000	Other fees	6,000	5,000	6,192	2,375	2,336	(85,363)	2,097	5,655
58055	Placer County Hazmat permit	5,000	5,000	5,000	5,501	5,924	7,298	4,438	9,026
60000	Instrumentation Study - Div. of Safety of Dams		-	-		-			
<b>Total</b>		<b>357,000</b>	<b>331,000</b>	<b>350,907</b>	<b>317,731</b>	<b>239,995</b>	<b>233,420</b>	<b>284,930</b>	<b>301,575</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	10%
Customer Service	0%
Customer Service	0%
Utility Operator	5%
Utility Operator	5%
Utility Operator	0%
Operations Supervisor	0%
Chief Operator	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  
Operating Budget  
Management and Administration  
For the Year Ending June 30, 2027**

Account Number	Description	FY 2027 Proposed Budget	FY 2026 Budget	FY 2026 March Projection	FY 2025 Actual	FY 2024 Actual	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual
51000	Salaries	58,000	52,000	41,067	41,023	36,432	64,004	71,977	100,613
52000	Taxes	4,000	4,000	4,515	3,044	1,112	5,899	5,331	20,121
52000	Benefits	27,000	18,000	27,489	12,976	16,637	35,595	53,136	28,600
52090	Retiree Medical Insurance	50,000	60,000	7,126	47,411	46,893	19,761	17,559	15,087
53000	Materials and supplies	1,000	1,000	-	371	760	6,324	6,645	6,626
54110	Maintenance	2,000	2,000	-	-	-	22,716	22,526	24,083
55040	County Tax Collection Charge	2,000	2,000	-	-	-	-	-	2,544
55060	Engineering/Accounting Services	-	-	-	-	-	-	-	-
55070	Public Information Program	-	-	-	-	-	-	-	-
55030	Accounting and Auditing	178,000	190,000	179,865	232,159	182,433	27,629	-	-
55310	Board Stipends	-	-	-	-	-	-	-	-
56010	Dues and Subscriptions	15,000	12,000	10,245	15,761	13,732	19,531	11,319	11,186
56020	Travel - Seminars/Workshops	1,000	1,000	-	1,323	2,194	-	879	373
57020	Utilities	1,000	1,000	373	444	503	4,930	5,796	4,494
58010	General Expense	5,000	5,000	6,469	3,909	-	-	5,883	1,903
58020	Election Expense	6,000	-	-	5,891	-	5,816	-	5,706
58050	Bank analysis/other fees	28,000	23,000	26,881	22,537	20,410	12,791	17,401	5,228
58060	Liability and Vehicle Insurance	130,000	130,000	88,042	142,889	117,562	102,183	83,813	63,176
58422	Pension liability	25,000	25,000	40,741	216,079	25,876	31,751	26,370	25,610
58090	Interest expense	18,000	-	11,455	19,616	22,876	-	-	-
<b>Total</b>		<b>551,000</b>	<b>526,000</b>	<b>444,268</b>	<b>765,432</b>	<b>487,420</b>	<b>358,930</b>	<b>328,635</b>	<b>315,350</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	10%
Customer Service	0%
Customer Service	20%
Utility Operator	0%
Utility Operator	0%
Utility Operator	0%
Operations Supervisor	0%
Chief Operator	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 an 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  
Operating Budget  
Special Reserves  
For the Year Ending June 30, 2027**

Description	FY 2027 Proposed Budget	FY 2026 Budget	FY 2025 Actual	FY 2024 Actual	FY 2023 Actual
<b>General Fund, Unrestricted</b>					
<b>Fund Balance - Beginning</b>	3,816,854	3,608,653	3,158,039	3,320,738	3,662,300
Revenue	3,291,000	2,872,000	3,332,458	3,230,129	2,877,252
Expenditures	2,486,000	1,569,000	2,401,513	2,060,938	2,472,680
Transfers For Capital Expenses	(427,000)	(427,000)	(79,421)	(762,399)	(3,115,246)
Transfers to other funds	(103,015)	287,592	(168,008)	134,591	-
<b>Fund Balance - Ending</b>	4,194,854	4,484,653	4,009,563	3,727,530	951,626
Year ending Adjustments			(935,073)	(569,491)	2,369,112
<b>Operating Reserves</b>					
<b>BOD designated Minimum (6 Mo Operation)</b>	1,243,000	784,500	1,150,830	1,150,830	1,152,752
<b>Fund Balance - Beginning</b>	1,139,985	1,076,100	1,076,100	1,152,752	1,152,752
Revenue					
Expenditures					
Transfers	103,015	(291,600)		(1,922)	
<b>Fund Balance - Ending</b>	1,243,000	784,500	1,076,100	1,150,830	1,152,752
Year ending Adjustments			63,885	(74,730)	
<b>Debt Service Reserves</b>					
<b>Recommend one year of debt payments</b>	84,184	168,008		204,676	337,365
<b>Fund Balance - Beginning</b>	164,030	164,000	164,030	337,365	337,365
Revenue/Fund Transfers	165,000	165,000		169,696	
Expenditures	165,000	165,000	168,008	169,696	
Transfers		4,008	168,008	(132,669)	
<b>Fund Balance - Ending</b>	164,030	168,008	164,030	204,696	337,365
<b>Capital Reserves</b>					
<b>Fund Balance - Beginning</b>	936,884	629,369	427,000	411,559	802,747
Revenue from General Fund	427,000	427,000	291,723	427,000	427,000
Revenue from Will Serve Fees	20,000	-	82,884	28,326	23,710
Grants and Water Transfers	80,000	-	34,735	-	1,200,691
Expenditures	80,000	45,000	326,458	473,837	2,042,589
Transfers					
<b>Fund Balance - Ending</b>	1,383,884	1,011,369	509,884	393,048	411,559
<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) for Capital Reserves  
Data prior to that is not comparable to data subsequent. Therefore no data for FY2022 Actual and before.  
For FY 2023 Debt payments were 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  
That proposal is just being implemented in FY 26  
FY2027 Budget, Capital Reserve changes directed by board only partially implemented.