



Foresthill Public Utility District

Adopted Operating Budget

For the Year Ending June 30, 2023

Board of Directors

Robert Palmeri - President
Jane Stahler - Treasurer
Tyler Hunter - Board Member
Mark Bell - Board Member
Patty Wade - Board Member

Finance Committee

Jane Stahler
Mark Bell

General Manager

Hank White

Budget Staff

Roger Carroll

Effective Date: July 1, 2022

**Foresthill Public Utility District
Adopted Budget
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For the Year Ending June 30, 2023**

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FORESTHILL PUBLIC UTILITY DISTRICT

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Mark Bell

Henry White, General Manager
Mona Ebrahimi, District Counsel
Eric N. Robinson, District Counsel
Kronick, Moskovitz, Tiedemann & Girard
Tyler Hunter

June 14, 2022

To: Board of Directors

From: Roger Carroll, Finance Manager

Re: Operating Budget 2022-23

This transmittal is included in the Operating Budget in order to better disseminate the financial information to the Board of Directors, rate payers of the District and other interested parties.

I begin the process for the upcoming budget in March and April after the mid-year review has been completed for the current fiscal year. Numbers are based on known conditions, economic forecasts, and trend analysis for the previous five years. I have described, below, the revenue and payroll assumptions, how expenses are grouped by function and some of the changes in revenues and expenses between years.

General fund

The General fund accounts for the day-to-day operations of the District. Revenues in this fund are “unrestricted” and may be used for any and all activities of the District.



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Revenues:

Here are my revenue assumptions:

- Water Service: the current rate plan allows for a 1% increase in the rates effective July 15, 2022 and has been included in the revenue projection.
- Overage fees: this revenue source was eliminated in the current rate plan and therefore projected as zero dollars. Prior year amounts for Overage fees have been combined with the Water – Usage line item.
- Low Usage Credit: this revenue reduction credit was also eliminated in the current rate plan. It was not combined with the Water – Usage line to maintain comparability between year.
- Meter installation: with the unknown severity of a possible recession versus a continued construction boom, I have used an average of the past five years as the budgeted revenue.
- Interest income: while rates have begun to climb, I expect the investments that mature during the next six months will be used as cash flow on proposed capital projects. Once the projects are complete and grant revenues have been received, the excess funds will be reinvested at the market rates. I expect, then, that revenue for the year will be flat to slightly lower than the current year.
- Property tax increases are capped at 2% by the Proposition 13, except when properties are resold. We are coming off an unusual real estate market year, where many properties will have been sold and revalued. The coming year's property tax revenue will be based on those new values and I expect that we will see an increase around 3.5% to 4.0%.
- Water charge penalties. At some point, the pandemic emergency will end and we will again start charging penalties for non-payment. I have budgeted a nominal \$10,000 in revenue for that line.
- Service charges and reconnects: like the Meter installation revenue, I am budgeting off the lower end of the five-year trend analysis.
- Grants, water transfers and reimbursed expenses: We currently have commitments from the Placer County Water Agency (PCWA) for \$1.5 million in financial assistance grants. We currently have no planned water transfers or expected expense reimbursements, so there is no budget for those. Should they occur, they will be reported on this line.



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Wages and Salaries:

The only position not currently filled is the Administrative Assistant position who recently retired. This position is unlikely to be filled during the budget year and therefore, has not been budgeted. This budget is based on nine full-time employees and one part-time employee.

The Consumer Price Index (CPI) for Northern California was 5.0% as of April 2022, and has been included in the budget. The Board will need to decide at a future board meeting if, when, and how much of a cost-of-living allowance (COLA) to give the employees. For now, the 5.0% has only been included in the budget to provide funding, should a COLA be granted.

Payroll costs are allocated to the various departments based on historical experience and projected activities. The percentage of each employee's cost is presented at the bottom of each departmental page. As can be seen from the history, this can vary quite a bit depending on the actual needs of the District throughout the year. To see how the total costs compare to the budget, you should look at the Functional Expenses page that shows the costs for the entire District.

Description of Expenses by Function:

- Salaries: this includes the salaries, regular and overtime wages, on-call wages, and vacation and sick leave usage.
- Taxes: this includes the employer share of Social Security and Medicare tax and State Unemployment Insurance.
- Benefits: this includes the costs of workers compensation insurance through the Special district Risk management Authority and the retirement plan through CalPERS. The District pays 80% of the cost of health insurance, dental insurance and vision insurance. These costs are charged to the departments equal to the percentage of salaries and wages per department.
- Supplies: this includes all office and operating supplies for running the District, including items like paper and postage to chemicals, PVC pipe and water meters.
- Equipment: this includes the cost of maintaining and operating the Districts equipment and includes fuel, parts and repairs for vehicles, copier and computer maintenance, etc.



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- Contracted services includes all costs paid to outside agencies, like water testing, dam inspection, legal and auditing services and customer billing services.
- Utilities: this includes costs of power, phone service and internet access.
- Insurances and fees includes the cost of general liability insurance, and regulatory, permitting, banking and other processing fees.

Other items of interest:

1. Insurance costs continue to climb. Liability insurers are finding California to be a higher risk due to runaway jury verdicts and devastating wildfires and are raising rates accordingly.
2. Utilities and vehicle fuel costs, as you know, have reach unprecedented levels, and we have attempted to budget accordingly.

General fund reserves and net operations:

General fund reserves are the accumulation of excess revenue over expenses. Going into the 2022-23 budget year, the General fund reserves are approximately \$1,700,000. While a public utility is expected to collect only the revenue it needs to provide the expected services, reserves are necessary to fund future capital replacement and expansion projects and maintain stability during a poor economy. This budget projects a net decrease in reserves of \$32,337 after transfers for debt service and capital projects.

Capital expenditures and depreciation expense:

Capital expenditures are items or projects that exceed \$5,000 and are expected to benefit the District for more than one year. They include water lines added or replaced, equipment and vehicles, land and buildings and contracts or studies that produce a “right” for the District, such as a water rights permit or cost of service study.



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These items are not expenditures in the Operating Budget, rather the costs are recorded as fixed assets, then expended over the life of the asset as depreciation or amortization. Industry standards do not recommend including depreciation and amortization in an operating budget, as these expenses don't require current operations to pay for them; they are essentially "non-cash" expenditures.

The District's Planning Committee prepares a Capital Improvement Plan that outlines the expected capital projects over the coming five years. The Finance Committee reviews the upcoming year's projects and allocates funds to those projects.

Special Revenue funds

Special Revenue funds are funds that have been assessed and collected for a specific purpose and therefor are not available for the general day to day operations. The District has four special revenue funds:

General Fund Reserves: These funds were collected for the additional stability of the District to provide operating capital in the event of economic downturn or disaster that hinders the collection of service fees. The goal was to have three months of operating funds in reserve.

Repair and Replacement Reserves: these funds are for major repairs or replacement of capital items, like: vehicles, storage tanks, distribution lines, buildings and office equipment.

Debt Service Reserves: these funds are collected to pay principal and interest on the Sugar Pine Reservoir loan.

Capital Improvement Reserves: These funds are from connection fees collected by the District upon new development of properties. The payment is the property owners' "buy-in" to the existing system. Therefor, the funds are to be used to expand the district's operating system to keep up with the demand caused by the new development.



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Except for the Capital Improvement Reserve fund, the current rate structure no longer itemizes the amounts collected for the other reserve funds in the monthly utility bill, so only the amounts shown as beginning balances in those funds are truly restricted. Current year's allocations to these funds only represent Board designations to the funds and can be reallocated with a simple majority vote of the Board. An effort has been made to approximate the previous funding in order to complete the capital projects proposed for the year.

For questions or other additional information, please contact Roger Carroll, Finance Manager, at rcarroll@foresthillpud.com or (530) 367-2511.

**Foresthill Public Utility District
Adopted Budget
Budget Revenues and Expenses by Fund and Category
For the Year Ending June 30, 2023**

Description	FY 2023 Adopted Budget	FY 2022 Budget	FY 2022 Projected	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
General Fund Revenues	4,199,000	2,258,000	2,773,510	2,864,459	2,233,493	2,315,687	2,106,663	1,922,267
Operational Expenses								
Source of Supply	45,713	63,676	50,694	53,106	33,508	51,992	57,245	94,388
Pumping	44,086	41,779	23,334	25,800	23,295	20,196	25,033	20,779
Treatment	394,707	230,070	352,509	275,567	268,467	239,993	226,932	207,623
Distribution	366,396	411,613	330,951	383,321	348,913	363,784	333,780	337,560
Customer Service	504,206	484,029	465,209	444,124	428,856	372,973	382,927	372,483
Regulatory Compliance	308,236	350,600	224,981	301,575	328,102	218,797	207,628	181,622
Management and Administration	304,994	304,866	347,834	315,350	236,204	259,903	391,189	178,621
Total Operational Expenses	1,968,337	1,886,633	1,795,512	1,798,843	1,667,344	1,527,637	1,624,735	1,393,077
Net Operations	2,230,663	371,367	977,998	1,065,616	566,149	788,050	481,928	529,190
Non-Operating Activity								
Sale of fixed assets	-	-	-					
Transfers to Reserves for Debt Service and Repair & Replacement	(763,000)		(635,938)					
General Fund contribution to Assessment #2		(100,000)		(100,000)	(100,000)			(100,000)
General fund contribution to Capital activities	(1,500,000)	(863,000)	-	(613,811)	(613,811)			
Total Non-Operating Activity	(2,263,000)	(963,000)	(635,938)	(713,811)	(713,811)	-	-	(100,000)
Increase/(Decrease) in Net Position	\$(32,337)	\$(591,633)	\$342,060	\$351,805	\$(147,662)	\$788,050	\$481,928	\$429,190
Spendable Unrestricted General Fund Reserves	\$1,710,519	\$809,163	\$1,742,856	\$3,304,106	\$2,952,301	\$3,099,964	\$2,311,914	\$1,829,986

**Foresthill Public Utility District
Adopted Budget
General Fund Revenues
For the Year Ending June 30, 2023**

Description	FY 2023 Adopted Budget	FY 2022 Adopted Budget	FY 2022 Projected	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
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General Fund Revenues

Water Service	2,000,000	1,860,000	2,382,473	1,808,836	1,863,457	1,829,583	1,733,592	1,587,443
Water - Usage	500,000	170,000	78,714	224,213	177,125	188,479	172,301	135,510
Water - Low Usage Credit	-	(45,000)	(5,418)	(51,006)	(55,743)	(55,505)	(51,386)	(52,324)
Meter Installation	6,000	6,000	7,683	5,250	2,250	6,000	9,000	9,000
Interest Income	50,000	55,000	57,322	67,235	78,242	91,038	58,538	34,313
Property Tax Revenue	118,000	112,000	113,813	107,050	103,522	98,347	92,212	87,227
Water Charges Penalties	10,000	10,000	-	-	32,309	44,520	42,473	38,725
Service Charges and Reconnects	15,000	15,000	24,481	20,202	26,507	12,657	18,172	14,860
Grants, water transfers and reimbursed expenses	1,500,000	75,000	114,443	682,680	5,824	100,568	31,761	67,512

Total General Fund Revenues	4,199,000	2,258,000	2,773,510	2,864,459	2,233,493	2,315,687	2,106,663	1,922,267
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Revenues

The majority of revenues for the District come from customer billings for water service. The District currently bills approximately 1,975 residences and 82 non-residences. The expected revenues for Fiscal Year 2023 budget carries on the rates that went into go into effect on July 15, 2022 and assumes a 1.0% annualized increase.

Other revenues come from property taxes and various other service charges.

During 2022-23, a grant from the Placer County Water Agency is projected to pay \$1,250,000 of the Sierra View Line project.

**Foresthill Public Utility District
Adopted Budget
Summary of Expenses by Function
For the Year Ending June 30, 2023**

	FY 2023 Adopted Budget	FY 2023 Proposed Budget	FY 2022 Budget	FY 2022 Projected	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
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Summary of Expenses by Function

51000	Salaries	849,636	855,527	822,188	752,845	740,172	703,085	696,291	673,435
52000	Taxes	64,997	65,447	62,241	60,213	55,441	55,159	54,469	59,546
52000	Benefits	390,632	388,627	328,922	323,017	299,967	313,073	477,161	269,925
53000	Supplies	110,700	95,700	93,069	115,418	78,563	94,728	97,242	81,805
54000	Equipment	52,500	44,500	61,272	61,720	42,043	29,848	26,361	86,702
55000	Contracted Services	265,600	251,600	237,368	303,525	309,599	184,563	149,562	128,565
57000	Utilities	64,000	56,500	48,197	52,991	50,607	40,301	36,634	36,567
58000	Insurances and fees	170,272	128,732	142,255	127,864	90,953	106,880	87,015	56,531

Total		1,968,337	1,886,633	1,795,512	1,797,593	1,667,344	1,527,637	1,624,735	1,393,077
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**Foresthill Public Utility District
Adopted Budget
Source of Supply
For the Year Ending June 30, 2023**

Account Number	FY 2023 Adopted Budget	FY 2023 Proposed Budget	FY 2022 Budget	FY 2022 Projected	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
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Source of Supply

51000	Salaries	21,541	34,150	25,414	29,047	18,945	29,115	35,282	23,368
52000	Taxes	1,648	2,612	1,510	1,786	1,419	2,284	4,007	2,065
52100	Benefits	9,524	14,914	7,920	12,440	7,322	10,747	11,260	7,719
53000	Maintenance	2,000	2,000	275	2,342	218	1,805	1,366	1,191
54000	Vehicle Expense	2,000	2,000	14	23	-	1,839	58	54,437
55000	Contracted Services	1,000	1,000	15,427		2,500			675
56000	Training and Seminars			-	-	-			
57020	Utilities	6,000	5,000	135	7,469	3,104	6,201	5,273	4,932
Total		45,713	63,676	50,694	53,106	33,508	51,992	57,245	94,388

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*

Utility Operator V - Treatment	5.0%
Utility Operator V - Distribution	5.0%
Utility Operator IV	5.0%
Operations Supervisor	2.5%
Utility Operator I	5.0%
Total Staffing required	22.5%

* 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, 2023**

Account Number	FY 2023 Adopted Budget	FY 2023 Proposed Budget	FY 2022 Budget	FY 2022 Projected	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
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Pumping

51000	Salaries	16,189	16,045	5,411	4,735	6,896	6,386	9,630	7,177
52000	Taxes	1,238	1,227	335	291	517	501	735	634
52100	Benefits	7,158	7,007	1,758	2,028	2,665	2,357	3,438	2,371
53000	Materials and supplies	1,500	1,500	1,269	587	476	642	116	
54000	Equipment expense	1,000	1,000	906	5,989	869		344	1,006
57020	Utilities	12,000	10,000	10,095	9,202	7,821	9,511	9,198	8,916
57030	Propane	5,000	5,000	3,560	2,969	4,052	799	1,573	674

Total		44,086	41,779	23,334	25,800	23,295	20,196	25,033	20,779
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Pumping

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

Staffing Required*

Utility Operator V - Treatment	10.0%
Utility Operator V - Distribution	1.0%
Utility Operator IV	1.0%
Operations Supervisor	2.5%
Utility Operator I	1.0%
Total Staffing required	15.5%

* 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
Treatment
For the Year Ending June 30, 2023**

Account Number	FY 2023 Adopted Budget	FY 2023 Proposed Budget	FY 2022 Budget	FY 2022 Projected	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
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Treatment

51000	Salaries	207,892	112,389	199,735	140,531	144,904	138,647	137,563	130,812
52000	Taxes	15,904	8,598	12,866	8,638	10,854	10,877	10,502	11,560
52100	Benefits	91,911	49,083	67,469	60,185	56,004	51,178	49,868	43,214
53030	Operating supplies	5,000	5,000	2,276	2,647	2,041	8,905	2,390	1,755
53060	Uniforms	3,000	3,000	2,134	2,436	2,946	1,076	234	
53500	Chemicals	40,000	25,000	38,674	34,455	23,575	16,817	14,389	9,760
54020	Vehicle Expense	5,000	5,000	2,480	2,318	9,819	3,382	3,559	2,335
54040	Equipment Maintenance	4,000	2,000	3,111	4,521	1,180	1,656	894	274
54110	General Shop Maintenance			625	1,250				
55000	Contracted Services			4,653					389
56000	Training and Seminars			-				114	105
57000	Utilities	20,000	18,000	17,188	17,737	14,230	7,408	7,197	7,321
57030	Propane	2,000	2,000	1,300	850	2,914	47	223	98

Total	394,707	230,070	352,509	275,567	268,467	239,993	226,932	207,623
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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 separately, here, in the Treatment department.

Staffing Required*

Utility Operator V - Treatment	65.0%
Utility Operator V - Distribution	30.0%
Utility Operator IV	40.0%
Operations Supervisor	40.0%
Utility Operator I	25.0%
 Total Staffing required	 200.0%

* 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
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Distribution
For the Year Ending June 30, 2023**

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Distribution

51000	Salaries	192,394	225,273	187,400	201,862	200,737	203,968	186,214	190,127
52000	Taxes	14,718	17,233	12,276	12,408	15,036	16,002	14,216	16,802
52100	Benefits	85,059	98,382	64,375	86,451	77,583	75,290	67,316	62,808
53000	Operating Supplies	40,000	40,000	37,269	54,331	32,324	37,474	40,790	37,350
53060	Uniforms	6,000	6,000	3,452	4,087	4,674	5,818	7,742	5,953
54020	Vehicle Expense	16,000	13,000	23,645	8,366	13,745	12,341	8,020	13,046
54030	Equipment rentals/repairs	4,000	4,000	389	5,099	3,122	4,775	5,601	8,809
54110	General Shop Maintenance	5,000	5,000	592	9,445		1,579	2,725	975
55000	Contracted Services	1,000	1,000	351		693	3,512		300
56000	Training and Seminars	225	225	-			100		239
57000	Utilities	2,000	1,500	1,202	1,272	1,000	2,925	1,157	1,150

Total		366,396	411,613	330,951	383,321	348,913	363,784	333,780	337,560
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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.

Staffing Required*

Utility Operator V - Treatment	10.0%
Utility Operator V - Distribution	54.0%
Utility Operator IV	43.0%
Operations Supervisor	35.0%
Utility Operator I	62.0%
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Total Staffing required	204.0%

* 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
Customer Service
For the Year Ending June 30, 2023**

Account Number	FY 2023 Adopted Budget	FY 2023 Proposed Budget	FY 2022 Budget	FY 2022 Projected	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
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Customer Service

51000	Customer Service Salaries	279,338	282,199	271,194	236,117	244,964	228,280	238,440	237,013
52000	Taxes	21,369	21,588	18,663	14,514	18,348	17,909	18,203	20,979
52100	Benefits	123,498	123,242	97,871	101,121	94,676	84,264	85,042	78,259
53010	Office Supplies	5,000	5,000	572	3,320	4,006	12,938	18,843	16,679
54010	Equipment maintenance	5,000	2,000	10,328	1,876	1,239	1,900	2,442	1,108
55020	Computer Enhancement Service	16,000	15,000	15,020	14,820	14,970	13,118	8,723	8,056
55210	Contracted Services	42,000	25,000	42,184	63,356	38,123	7,000	3,688	1,287
57010	Telephone & Internet	12,000	10,000	9,376	8,999	12,529	7,564	7,546	9,104

Total		504,206	484,029	465,209	444,124	428,856	372,973	382,927	372,483
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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.

Staffing Required*

General Manager	60.0%
Administrative Assistant	30.0%
Customer Service Rep II	100.0%
Customer Service Rep I	100.0%
Utility Operator V - Treatment	5.0%
Utility Operator V - Distribution	5.0%
Utility Operator IV	6.0%
Operations Supervisor	15.0%
Utility Operator I	2.0%
Total Staffing required	323.0%

* 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
Regulatory Compliance
For the Year Ending June 30, 2023**

Account Number	FY 2023 Adopted Budget	FY 2023 Proposed Budget	FY 2022 Budget	FY 2022 Projected	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
Regulatory Compliance									
51000	Salaries	61,264	87,330	39,076	39,941	47,908	42,388	46,149	40,875
52000	Taxes	4,687	6,681	2,755	2,455	3,588	3,326	3,523	3,612
52100	Benefits	27,085	38,139	14,446	17,105	18,516	15,646	16,430	13,503
53000	Supplies	1,200	1,200	473	4,588	2,093	2,748	4,239	1,355
54050	Department of Transportation testing	500	500	259	536	536		750	301
55010	Water Analysis	10,000	10,000	6,123	11,096	7,061	8,430	9,667	6,704
55030	Accounting and Auditing	15,000	15,000	12,211	13,825	13,300	10,800	9,760	9,760
55050	Legal Services	60,000	60,000	35,945	72,935	129,844	29,083	18,197	21,465
55080	State Dam Inspection	65,000	70,000	55,597	50,940	52,910	66,869	56,491	42,448
56050	Restoration Fee - US Bureau of Reclamation	25,000	25,000	22,392	47,884	23,246	20,711	20,961	16,466
56060	State Dept. of Public Health	13,500	13,500	11,242	12,503	8,932	7,874	9,525	12,597
56040	Water Rights and Storage Fees	14,000	13,000	13,306	13,086	12,965	3,448		2,118
58000	Other fees	6,000	5,250	6,125	5,655	5,655	5,706	6,166	6,654
58055	Placer County Hazmat permit	5,000	5,000	5,031	9,026	1,549	1,768	5,770	3,763
Total		308,236	350,600	224,981	301,575	328,102	218,797	207,628	181,622

Regulatory Compliance	
The expenses in this department are for activities imposed upon the District by outside agencies, like the Federal and State governments, and the costs of complying with those agencies that are not specific to other departments. More and more time is being required of the utility workers to comply with regulations imposed by the State and Federal governments regarding testing, tracking and reporting.	
Staffing Required*	
General Manager	20.0%
Administrative Assistant	30.0%
Utility Operator V - Treatment	5.0%
Utility Operator V - Distribution	5.0%
Utility Operator IV	5.0%
Operations Supervisor	5.0%
Utility Operator I	5.0%
Total Staffing required	75.0%
* 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
Management and Administration
For the Year Ending June 30, 2023**

Account Number	FY 2023 Adopted Budget	FY 2023 Proposed Budget	FY 2022 Budget	FY 2022 Projected	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
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Management and Administration

51000	Salaries	71,017	98,141	93,958	100,613	75,818	54,301	43,015	44,064
52000	Taxes	5,433	7,508	13,836	20,121	5,679	4,260	3,284	3,893
52000	Benefits	31,397	42,860	60,142	28,600	29,303	60,420	231,658	37,429
52090	Retiree Medical Insurance	15,000	15,000	14,941	15,087	13,899	13,171	12,148	24,622
53000	Materials and supplies	7,000	7,000	6,050	6,626	6,209	6,505	7,134	7,762
54110	Maintenance	10,500	10,500	19,806	24,083	12,070	2,376	2,718	4,711
55040	County Tax Collection Charge	2,600	2,600	2,660	2,544	2,520	1,718		
55310	Board Stipends	-	-	-	-	2,000	12,000	11,800	6,000
56010	Dues and Subscriptions	10,500	10,500	11,319	11,186	10,988	9,693	9,452	8,971
56020	Travel - Seminars/Workshops	1,500	1,500	152	373	1,456	1,394	1,573	1,157
57020	Utilities	5,000	5,000	5,342	4,494	4,957	5,846	4,468	4,372
58010	Other General Expense	5,500	5,500	4,282	1,903	165	2,216		1,227
58020	Election Expense	6,500	-	-	5,706		500		500
58050	Bank analysis/other fees	6,500	6,500	5,579	5,228	5,199	5,383	7,063	8,473
58060	Liability and Vehicle Insurance	98,547	64,257	83,396	63,176	45,336	40,120	31,877	25,441
58422	Pension liability	28,000	28,000	26,370	25,610	20,605	40,000	25,000	

Total		304,994	304,866	347,834	315,350	236,204	259,903	391,189	178,621
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Management 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.

Staffing Required*

General Manager	20.0%
Administrative Assistant	40.0%
Accountant	25.0%
 Total Staffing required	 85.0%

* 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
Special Revenue Funds
For the Year Ending June 30, 2023**

Description	FY 2023 Adopted Budget	FY 2022 Budget	FY 2022 Projected	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual
General Fund Reserves								
Fund Balance - Beginning	503,111	421,182	491,361	421,203	350,759	280,941	217,721	160,595
Revenue	-	70,000	11,750	70,158	70,444	69,818	63,219	57,126
Expenditures								
Fund Balance - Ending	503,111	491,182	503,111	491,361	421,203	350,759	280,941	217,721
Repair and Replacement Reserves								
Fund Balance - Beginning	1,607,916	542,133	1,115,529	1,234,157	1,234,157	682,610	600,719	1,280,406
Revenue/Fund Transfers	548,000	548,000	548,000	544,369	546,585	552,827	507,221	474,870
Expenditures	1,500,000	400,000	55,613	662,997	546,585	1,280	425,330	1,154,557
Fund Balance - Ending	655,916	690,133	1,607,916	1,115,529	1,234,157	1,234,157	682,610	600,719
Debt Service Reserves								
Fund Balance - Beginning	340,566	142,387	294,149	250,293	142,387	162,294	147,072	104,728
Revenue/Fund Transfers	215,000	215,000	215,000	214,314	215,194	214,955	213,742	212,801
Expenditures	171,333	168,583	168,583	170,458	107,288	234,862	198,520	170,458
Fund Balance - Ending	384,233	188,804	340,566	294,149	250,293	142,387	162,294	147,072
Capital Improvement Reserves								
Fund Balance - Beginning	93,310	14,312	240,583	207,124	328,804	260,065	230,546	340,190
Revenue	31,902	31,902	105,340	73,738	10,634	73,738	115,874	136,967
Expenditures	-	-	252,613	40,279	132,314	4,999	86,355	246,611
Fund Balance - Ending	125,212	46,214	93,310	240,583	207,124	328,804	260,065	230,546