



# Foresthill Public Utility District

## Operating Budget

For the Year Ending June 30, 2019

### **Board of Directors**

Helen Rogers West - President  
Neil Cochran - Vice-President  
Linda Cholcher - Treasurer  
Mark Bell - Board Member  
Patty Wade - Board Member

### **Finance Committee**

Linda Cholcher  
Mark Bell

### **General Manager**

Hank White

### **Budget Staff**

Roger Carroll

Effective Date: July 1, 2018

**Foresthill Public Utility District  
Adopted Budget  
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For the Year Ending June 30, 2019**

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**Foresthill Public Utility District  
Adopted Budget  
Budget Revenues and Expenses by Fund and Category  
For the Year Ending June 30, 2019**

Account Categories	FY 2019 Adopted Budget	FY 2018 Budget	FY 2018 Projected	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual
<b>General Fund Revenues</b>	2,104,754	1,925,413	2,050,542	1,922,267	1,723,688	1,350,773	1,336,579
<b>Operational Expenses</b>							
Source of Supply	68,322	65,958	63,597	94,388	36,669	52,018	31,028
Pumping	37,904	32,189	25,143	20,779	21,273	22,173	18,711
Treatment	169,605	158,302	142,550	207,623	190,874	146,610	160,962
Distribution	268,038	243,063	226,710	337,685	298,243	267,830	273,425
Customer Service	497,602	448,255	397,308	372,483	351,445	256,354	268,446
Regulatory Compliance	419,314	352,423	422,474	181,622	156,938	186,443	264,404
Management and Administration	237,950	193,155	197,947	178,123	127,738	199,576	194,377
<b>Total Operational Expenses</b>	<b>1,698,735</b>	<b>1,493,345</b>	<b>1,475,729</b>	<b>1,392,703</b>	<b>1,183,180</b>	<b>1,131,005</b>	<b>1,211,351</b>
<b>Net Operations</b>	<b>406,019</b>	<b>432,068</b>	<b>574,814</b>	<b>529,564</b>	<b>540,507</b>	<b>219,768</b>	<b>125,228</b>
<b>Non-Operating Activity</b>							
Sale of fixed assets	-	-	-				4,250
Insurance reimbursements							9,272
General Fund contribution to Assessment #2				(100,000)	(100,000)	(100,000)	(100,094)
Capital activities	(300,000)						(2,984)
<b>Total Non-Operating Activity</b>	<b>(300,000)</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(89,556)</b>
<b>General Fund Revenues In Excess of Expenditures</b>	<b>\$106,019</b>	<b>\$432,068</b>	<b>\$574,814</b>	<b>\$429,564</b>	<b>\$440,507</b>	<b>\$119,768</b>	<b>\$35,672</b>
<b>Spendable Unrestricted General Fund Reserves</b>	<b>\$1,963,287</b>	<b>\$1,714,523</b>	<b>\$1,857,268</b>	<b>\$1,712,018</b>	<b>\$1,282,455</b>	<b>\$841,947</b>	<b>\$722,180</b>
<b>Restricted Fund Reserves</b>							
General Fund Reserves - Revenue	51,000	51,000	62,993	57,126	51,806	68,636	48,735
General Fund Reserves - Expenditures							
<b>General Fund Reserves - Fund Balance</b>	<b>389,600</b>	<b>269,481</b>	<b>338,600</b>	<b>275,607</b>	<b>218,481</b>	<b>166,675</b>	<b>98,039</b>
Repair and Replacement Reserves - Revenue	500,000	440,000	505,881	474,870	1,328,669	405,645	356,729
Repair and Replacement Reserves - Expenditures	325,000	400,000	375,131	1,154,557	653,482	79,786	426,293
<b>Repair and Replacement Reserves - Fund Balance</b>	<b>1,247,187</b>	<b>1,661,124</b>	<b>1,072,187</b>	<b>941,437</b>	<b>1,621,124</b>	<b>945,937</b>	<b>620,078</b>
Debt Service Reserves - Revenue	210,000	210,000	213,530	212,801	212,320	218,723	220,773
Debt Service Reserves - Expenditures	170,000	119,607	177,843	170,458	170,458	174,740	217,632
<b>Debt Service Reserves - Fund Balance</b>	<b>343,426</b>	<b>315,789</b>	<b>303,426</b>	<b>267,740</b>	<b>225,396</b>	<b>183,534</b>	<b>139,551</b>
Capital Improvement Reserves - Revenue	50,000	18,776	73,738	136,967	115,874	44,855	66,862
Capital Improvement Reserves - Expenditures		150,000	150,000	246,611			
<b>Capital Improvement Reserves - Fund Balance</b>	<b>302,542</b>	<b>307,224</b>	<b>252,542</b>	<b>328,804</b>	<b>438,448</b>	<b>322,574</b>	<b>277,719</b>

**Foresthill Public Utility District  
Adopted Budget  
General Fund Revenues  
For the Year Ending June 30, 2019**

Description	FY 2019 Adopted Budget	FY 2018 Budget	FY 2018 Projected	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual
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**General Fund Revenues**

Water Service	1,810,754	1,658,413	1,724,528	1,587,443	1,400,799	1,282,916	968,411
Water - Overage	130,000	130,000	155,702	135,510	130,880	134,763	235,738
Water - Low Usage Credit	(48,000)	(48,000)	(44,995)	(52,324)	(46,269)	(36,629)	
Meter Installation	7,000	7,000	4,500	9,000	11,060	4,500	7,028
Interest Income	65,000	38,000	55,645	34,313	39,066	8,308	2,562
Property Tax Revenue	90,000	90,000	88,858	87,227	84,600	76,507	74,452
Water Charges Penalties	35,000	35,000	42,931	38,725	35,555	33,191	35,755
Service Charges and Reconnects	10,000	10,000	12,758	13,830	13,730	10,109	9,785
Miscellaneous	5,000	5,000	9,790	67,512	54,238	1,010,659	15,937
Stub out Charges	-	-	825	1,030	30	1,085	1,105

<b>Total General Fund Revenues</b>	2,104,754	1,925,413	2,050,542	1,922,267	1,723,688	2,525,410	1,350,773
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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 65 businesses. The expected revenues for Fiscal Year 2019 budget use the rates that are to go into effect on July 15, 2018.

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

**Foresthill Public Utility District  
Adopted Budget  
Summary of Expenses by Function  
For the Year Ending June 30, 2019**

Account Number	Description	FY 2019 Adopted Budget	FY 2018 Budget	FY 2018 Projected	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual
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**Summary of Expenses by Function**

51000	Salaries	766,304	722,420	685,032	673,435	557,912	534,685	501,946
52000	Taxes	73,508	69,274	48,090	59,546	50,366	45,669	46,227
52100	Benefits	355,298	313,070	274,549	269,925	250,339	253,053	234,319
53000	Supplies	93,300	87,600	92,194	81,805	98,123	80,141	67,968
54000	Equipment	40,750	29,250	26,113	86,133	26,850	26,612	25,207
55000	Contracted Services	219,000	145,000	234,316	131,854	107,477	126,321	154,298
56000	Resource Development	52,225	41,781	40,937	10,472	9,458	15,023	25,902
57000	Utilities	43,000	34,600	37,226	36,567	35,535	30,925	28,162
58000	Other	55,350	50,350	37,271	42,965	47,120	59,637	46,976
<b>Total</b>		1,698,735	1,493,345	1,475,729	1,392,703	1,183,180	1,172,067	1,131,005

**Foresthill Public Utility District  
Adopted Budget  
Source of Supply  
For the Year Ending June 30, 2019**

Account Number	Description	FY 2019 Adopted Budget	FY 2018 Budget	FY 2018 Projected	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual
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**Source of Supply**

51000	Salaries	38,819	36,329	38,655	23,368	21,213	31,662	21,252
52000	Taxes	3,785	3,542	3,769	2,065	1,809	2,624	1,985
52100	Benefits	16,719	15,687	15,277	7,719	9,295	12,209	8,067
53000	Maintenance	2,000	4,800	1,672	1,191	442	1,781	3,188
54000	Vehicle Expense			77	54,366			3,247
55000	Contracted Services			-	675	-	54	9,074
56000	Resource Development			-		55		36
57020	Power	5,000	3,600	4,148	4,932	3,855	4,364	3,431
58055	Other	2,000	2,000	-	71			1,738

<b>Total</b>		68,322	65,958	63,597	94,388	36,669	52,694	52,018
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**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	3%
Utility Operator V - Distribution	19%
Utility Operator IV	10%
Operations Supervisor	10%
Utility Operator I	3%
 Total Staffing required	 45%

\* 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, 2019**

Account Number	Description	FY 2019 Adopted Budget	FY 2018 Budget	FY 2018 Projected	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual
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**Pumping**

51000	Salaries	15,413	14,281	10,075	7,177	7,570	8,108	8,700
52000	Taxes	1,503	1,392	594	634	640	694	853
52100	Benefits	6,638	6,166	3,695	2,371	3,012	3,025	3,302
53000	Materials and supplies	600	600	155		-	10	532
54000	Equipment expense	750	750	-	1,006	-	563	804
57020	Power	10,000	8,000	9,051	8,916	8,645	7,839	7,477
57030	Propane	2,500	500	1,573	674	1,406		506
58000	Other	500	500	-				

<b>Total</b>	37,904	32,189	25,143	20,779	21,273	20,239	22,173
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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	3%
Utility Operator V - Distribution	11%
Utility Operator IV	1%
Operations Supervisor	1%
Utility Operator I	3%
 Total Staffing required	 19%

\* 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, 2019**

Account Number	Description	FY 2019 Adopted Budget	FY 2018 Budget	FY 2018 Projected	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual
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**Treatment**

51000	Salaries	82,192	76,703	83,341	130,812	103,720	100,606	78,815
52000	Taxes	8,014	7,479	2,869	11,560	8,954	8,334	8,476
52100	Benefits	35,400	33,120	25,240	43,214	42,073	38,533	29,917
53030	Operating supplies	10,000	10,000	3,029	1,755	9,372	12,024	7,531
53500	Chemicals	15,000	15,000	13,742	9,760	12,198	10,880	13,115
54020	Vehicle Expense	4,000	3,000	3,789	2,335	3,252	2,489	3,630
54040	Equipment Maintenance	4,000	4,000	814	274	4,071	3,143	
55000	Contracted Services			-	389	502		
56000	Resource Development			151	105	-	660	105
57000	Power	8,000	6,000	7,349	7,321	6,416	5,076	4,081
57030	Propane	1,000	1,000	223	98	316	81	587
58000	Other			-		-	150	
53060	Uniforms	2,000	2,000	2,000				353

<b>Total</b>		169,605	158,302	142,550	207,623	190,874	181,974	146,610
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**Treatment**

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

Staffing Required\*

Utility Operator V - Treatment	33%
Utility Operator V - Distribution	18%
Utility Operator IV	18%
Operations Supervisor	8%
Utility Operator I	18%
 Total Staffing required	 95%

\* 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  
Distribution  
For the Year Ending June 30, 2019**

Account Number	Description	FY 2019 Adopted Budget	FY 2018 Budget	FY 2018 Projected	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual
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**Distribution**

51000	Salaries	132,387	123,481	121,526	190,127	153,007	140,507	159,187
52000	Taxes	12,908	12,039	5,093	16,802	13,082	11,951	17,098
52100	Benefits	57,018	53,318	39,061	62,808	61,379	53,632	60,425
53000	Operating Supplies	30,000	30,000	38,481	37,350	38,241	22,037	14,488
53060	Uniforms	6,500	5,000	5,599	5,953	5,751	5,685	1,085
54020	Vehicle Expense	15,000	10,000	11,665	12,921	11,268	11,090	5,486
54030	Equipment rentals/repairs	4,000		3,250	8,934	2,226	3,959	
54110	General Shop Maintenance	6,000	6,000	667	975	2,600	5,245	6,597
55000	Contracted Services			-	300	6,114	3,519	2,099
56000	Resource Development	225	225	90	239	519	158	217
57000	Utilities	2,500	1,500	1,205	1,150	1,263	1,789	842
58100	Other	1,500	1,500	74	125	2,793	388	306

<b>Total</b>		268,038	243,063	226,710	337,685	298,243	259,959	267,830
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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.

Staffing Required\*

Utility Operator V - Treatment	2%
Utility Operator V - Distribution	47%
Utility Operator IV	30%
Operations Supervisor	50%
Utility Operator I	50%
.	
Total Staffing required	179%

\* 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, 2019**

Account Number	Description	FY 2019 Adopted Budget	FY 2018 Budget	FY 2018 Projected	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual
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**Customer Service**

	Customer Service Salaries	277,845	264,668	221,834	237,013	212,075	189,435	163,424
52000	Taxes	27,090	25,805	14,093	20,979	18,125	16,189	12,290
52100	Benefits	119,667	114,282	87,617	78,259	83,317	71,263	58,750
53010	Office Supplies	21,000	21,000	18,845	16,679	21,151	20,178	3,221
54010	Equipment maintenance	2,000	500	2,821	1,108	101		1,179
55020	Computer Enhancement Service	10,000	10,000	6,668	8,056	5,241	3,094	17,010
55210	Contracted Services	30,000	2,000	35,098	813	2,028	1,947	
57010	Telephone & Internet	10,000	10,000	7,870	9,104	9,407	8,081	480
58010	Other	-	-	2,461	474	-	291	

<b>Total</b>		497,602	448,255	397,308	372,483	351,445	310,479	256,354
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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	75%
Administrative Assistant	30%
Customer Service Rep II	100%
Customer Service Rep I	100%
Utility Operator V - Treatment	10%
Utility Operator V - Distribution	10%
Utility Operator IV	16%
Operations Supervisor	6%
Utility Operator I	10%
<b>Total Staffing required</b>	<b>357%</b>

\* 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, 2019**

Account Number	Description	FY 2019 Adopted Budget	FY 2018 Budget	FY 2018 Projected	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual
<b>Regulatory Compliance</b>								
51000	Salaries	162,194	151,687	153,050	40,875	37,776	36,096	44,574
52000	Taxes	15,814	14,789	13,798	3,612	3,309	2,929	3,490
52100	Benefits	69,856	65,497	70,982	13,503	15,577	13,625	16,920
53000	Supplies	1,200	1,200	2,999	1,355	1,345	646	652
55010	Water Analysis	8,000	7,500	7,577	6,704	7,249	7,344	7,188
55030	Accounting and Auditing	12,000	12,000	9,760	9,760	10,519	9,650	8,018
55050	Legal Services	40,000	25,000	63,118	21,465	7,181	20,657	39,434
55080	State Dam Inspection	61,000	38,000	57,062	42,448	36,956	36,648	36,848
56050	Restoration Fee - US Bureau of Reclamation	23,000	23,000	21,622	16,466	18,381	22,041	22,888
56060	State Dept. of Public Health	13,500	11,000	12,699	12,597	6,533	14,277	1,075
58000	Other	5,250	250	2,175	6,654	7,245	21,070	2,532
58055	Placer County Hazmat permit	5,000		4,758	3,763	4,868	4,599	1,157
60000	Instrumentation Study - Div. of Safety of Dams		-	-				
54050	Department of Transportation testing	500	500	749	301			67
56040	Water Rights and Storage Fees	2,000	2,000	2,124	2,118			1,600
<b>Total</b>		<b>419,314</b>	<b>352,423</b>	<b>422,474</b>	<b>181,622</b>	<b>156,938</b>	<b>189,580</b>	<b>186,443</b>

<b>Regulatory Compliance</b>	
This cost center relates to all activities imposed upon the District by outside agencies, like the Federal and State governments, and the costs of complying with those agencies. More and more time is being required of the utility workers to comply with regulations imposed by the State and Federal governments; activities include flushing lines and multiple water tests.	
Staffing Required*	
General Manager	25%
Administrative Assistant	30%
Utility Operator V - Treatment	20%
Utility Operator V - Distribution	25%
Utility Operator IV	25%
Operations Supervisor	25%
Utility Operator I	25%
Total Staffing required	175%
* 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, 2019**

Account Number	Description	FY 2019 Adopted Budget	FY 2018 Budget	FY 2018 Projected	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual
<b>Management and Administration</b>								
51000	Salaries	57,455	55,271	56,551	44,064	22,552	28,271	25,994
52000	Taxes	4,395	4,228	7,875	3,893	4,449	2,949	2,035
52000	Benefits	25,000		19,221	37,429	9,987	15,322	9,867
52090	Retiree Medical Insurance	25,000	25,000	13,456	24,622	25,698	45,443	47,071
53000	Materials and supplies	7,000		7,671	7,762	9,622	6,901	24,156
54110	Maintenance	5,000	5,000	3,030	4,213	3,333	123	4,264
55040	County Tax Collection Charge	2,000	2,000	1,480		1,906	2,491	1,543
55060	Engineering Services	-	-	-				6,297
55070	Public Information Program	-	-	-				
56010	Dues and Subscriptions	10,500	13,000	9,452	8,971	7,652	13,668	13,910
56020	Travel - Seminars/Workshops	1,500	1,500	1,244	1,157	1,232	537	1,247
55310	Board Stipends	12,000	12,000	11,600	6,000			
56422	OPEB Pre-funding	40,000	27,056	30,000				10,387
57020	Utilities	4,000	4,000	5,807	4,372	4,226	3,696	10,758
58010	Other General Expense	5,500	5,500	272	729	4,575	6,047	5,465
58020	Election Expense	5,100	5,100	-	500		500	
58050	Bank analysis/other fees	5,000	5,000	6,334	8,473	6,462	4,452	4,505
58060	Liability and Vehicle Insurance	28,000	28,000	23,955	25,441	25,378	25,933	31,508
58090	Interest expense	500	500	-	498	667	805	569
<b>Total</b>		<b>237,950</b>	<b>193,155</b>	<b>197,947</b>	<b>178,123</b>	<b>127,738</b>	<b>157,141</b>	<b>199,576</b>

**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\*

Administrative Assistant	40%
Accountant	25%
<b>Total Staffing required</b>	<b>65%</b>

\* 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.