



Foresthill Public Utility District

Proposed Operating Budget

For the Year Ending June 30, 2022

Board of Directors

Mark Bell - President
Patty Wade - Vice-President
Neil Cochran - Treasurer
Jane Stahler - Board Member
Robert Palmeri - Board Member

Finance Committee

Neil Cochran
Robert Palmeri

General Manager

Hank White

Budget Staff

Roger Carroll

Effective Date: July 1, 2021

**Foresthill Public Utility District
Proposed Budget
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For the Year Ending June 30, 2022**

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Foresthill Public Utility District
Proposed Budget
Budget Revenues and Expenses by Fund and Category
For the Year Ending June 30, 2022

Description	FY 2022 Budget	FY 2021 Budget	FY 2021 Projected	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual
General Fund Revenues	2,258,000	2,251,000	2,826,011	2,233,493	2,315,687	2,106,663	1,922,267	1,723,688
Operational Expenses								
Source of Supply	61,676	63,560	55,724	33,508	52,066	57,245	94,388	36,669
Pumping	41,780	39,380	25,597	23,295	20,196	25,033	20,779	21,273
Treatment	230,069	218,564	227,179	268,467	239,993	226,932	207,623	190,874
Distribution	411,613	429,142	396,525	348,913	363,784	333,780	337,685	298,243
Customer Service	484,029	482,567	408,017	428,855	372,973	382,927	372,483	351,445
Regulatory Compliance	350,600	330,887	295,687	328,102	218,797	207,628	181,622	156,938
Management and Administration	318,883	284,407	305,386	236,204	259,903	391,189	178,123	127,738
Total Operational Expenses	1,898,650	1,848,507	1,714,115	1,667,344	1,527,711	1,624,735	1,392,703	1,183,180
Net Operations	359,350	402,493	1,111,896	566,149	787,976	481,928	529,564	540,507
Non-Operating Activity								
Sale of fixed assets	-	-						
Insurance reimbursements								
General Fund contribution to Assessment #2	(100,000)	(100,000)	(100,000)	(100,000)			(100,000)	(100,000)
Capital activities	(420,000)	(863,000)	-	(613,811)				
Total Non-Operating Activity	(520,000)	(963,000)	(100,000)	(713,811)	-	-	(100,000)	(100,000)
General Fund Revenues In Excess of Expenditures	\$(160,650)	\$(560,507)	\$1,011,896	\$(147,662)	\$787,976	\$481,928	\$429,564	\$440,507
Spendable Unrestricted General Fund Reserves	\$2,253,227	\$841,475	\$2,413,878	\$2,953,787	\$3,101,449	\$2,313,474	\$1,831,546	\$1,401,982

**Foresthill Public Utility District
Proposed Budget
General Fund Revenues
For the Year Ending June 30, 2022**

Description	FY 2022 Budget	FY 2021 Budget	FY 2021 Projected	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual
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General Fund Revenues

Water Service	1,860,000	1,870,000	1,851,534	1,863,457	1,829,583	1,733,592	1,587,443	1,400,799
Water - Overage	170,000	152,000	218,563	177,125	188,479	172,301	135,510	130,880
Water - Low Usage Credit	(45,000)	(48,000)	(35,438)	(55,743)	(55,505)	(51,386)	(52,324)	(46,269)
Meter Installation	6,000	4,000	2,000	2,250	6,000	9,000	9,000	11,060
Interest Income	55,000	65,000	59,947	78,242	91,038	58,538	34,313	39,066
Property Tax Revenue	112,000	103,000	108,088	103,522	98,347	92,212	87,227	84,600
Water Charges Penalties	10,000	20,000	-	32,309	44,520	42,473	38,725	35,555
Service Charges and Reconnects	15,000	10,000	23,687	26,507	12,657	18,172	14,860	13,760
Other Income (Net of related costs)	75,000	75,000	597,630	5,824	100,568	31,761	67,512	54,238

Total General Fund Revenues	2,258,000	2,251,000	2,826,011	2,233,493	2,315,687	2,106,663	1,922,267	1,723,688
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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 2021 budget carries on the rates that went into effect on July 15, 2018 and assumes a 2.0% annualized increase. The 2.0% is based on a potential increase from a cost of service study that may raise rates at some point during the year.

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

**Foresthill Public Utility District
Proposed Budget
Summary of Expenses by Function
For the Year Ending June 30, 2022**

	FY 2021 Budget	FY 2022 Proposed Budget	FY 2021 Budget	FY 2021 Projected
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FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual
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Summary of Expenses by Function

Salaries	855,526	837,181	711,794
Taxes	65,448	79,616	35,074
Benefits	388,627	431,715	355,771
Supplies	95,200	87,300	106,587
Equipment	41,000	40,750	43,080
Contracted Services	246,600	221,000	261,715
Utilities	56,500	43,000	52,459
Other	149,750	107,945	147,635

740,172	703,085	696,291	673,435	557,912
55,441	55,159	54,469	59,546	50,366
299,967	313,073	477,161	269,925	250,339
78,563	94,728	97,242	81,805	98,123
42,043	29,793	26,197	86,133	26,850
308,440	183,943	148,468	128,091	102,608
50,607	40,301	36,634	36,567	35,535
92,112	107,629	88,273	57,200	61,446

Total	1,898,650	1,848,507	1,714,115
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1,667,344	1,527,711	1,624,735	1,392,703	1,183,180
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**Foresthill Public Utility District
Proposed Budget
Source of Supply
For the Year Ending June 30, 2022**

Account Number	FY 2021 Budget	FY 2022 Proposed Budget	FY 2021 Budget	FY 2021 Projected	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual
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Source of Supply

51000	Salaries	34,150	33,786	32,802	18,945	29,115	35,282	23,368	21,213
52000	Taxes	2,612	3,294	1,616	1,419	2,284	4,007	2,065	1,809
52100	Benefits	14,914	16,480	15,230	7,322	10,747	11,260	7,719	9,295
53000	Maintenance	2,000	2,000	721	218	1,805	1,366	1,191	442
54000	Vehicle Expense			33	-	1,839	58	54,366	
55000	Contracted Services	1,000	1,000	-	2,500			675	-
56000	Training and Seminars				-				55
57020	Power	5,000	5,000	5,322	3,104	6,201	5,273	4,932	3,855
58055	Other	2,000	2,000	-	-	74		71	

Total		61,676	63,560	55,724	33,508	52,066	57,245	94,388	36,669
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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	10.0%
Utility Operator V - Distribution	10.0%
Utility Operator IV	10.0%
Operations Supervisor	2.5%
Utility Operator I	2.5%
Total Staffing required	35.0%

* 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
Proposed Budget
Pumping
For the Year Ending June 30, 2022**

Account Number	FY 2021 Budget	FY 2022 Proposed Budget	FY 2021 Budget	FY 2021 Projected	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual
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Pumping

51000	Salaries	16,045	15,789	4,921	6,896	6,386	9,630	7,177	7,570
52000	Taxes	1,227	1,539	242	517	501	735	634	640
52100	Benefits	7,007	7,702	2,285	2,665	2,357	3,438	2,371	3,012
53000	Materials and supplies	1,000	600	1,067	476	642	116		-
54000	Equipment expense	1,000	750	4,544	869		344	1,006	-
57020	Power	10,000	10,000	9,569	7,821	9,511	9,198	8,916	8,645
57030	Propane	5,000	2,500	2,969	4,052	799	1,573	674	1,406
58000	Other	500	500	-					

Total		41,780	39,380	25,597	23,295	20,196	25,033	20,779	21,273
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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	2.5%
 Total Staffing required	 17.0%

* 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
Proposed Budget
Treatment
For the Year Ending June 30, 2022**

Account Number	FY 2021 Budget	FY 2022 Proposed Budget	FY 2021 Budget	FY 2021 Projected	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual
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Treatment

51000	Salaries	112,389	110,116	107,457	144,904	138,647	137,563	130,812	103,720
52000	Taxes	8,598	10,736	6,145	10,854	10,877	10,502	11,560	8,954
52100	Benefits	49,083	53,712	57,896	56,004	51,178	49,868	43,214	42,073
53030	Operating supplies	5,000	10,000	2,458	2,041	8,905	2,390	1,755	9,372
53060	Uniforms	3,000	2,000	2,681	2,946	1,076	234		
53500	Chemicals	25,000	15,000	25,457	23,575	16,817	14,389	9,760	12,198
54020	Vehicle Expense	5,000	4,000	1,816	9,819	3,382	3,559	2,335	3,252
54040	Equipment Maintenance	2,000	4,000	4,219	1,180	1,656	894	274	4,071
55000	Contracted Services			-				389	502
56000	Training and Seminars			-			114	105	-
57000	Power	18,000	8,000	18,191	14,230	7,408	7,197	7,321	6,416
57030	Propane	2,000	1,000	859	2,914	47	223	98	316
58000	Other			-					-

Total		230,069	218,564	227,179	268,467	239,993	226,932	207,623	190,874
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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	25.0%
Utility Operator V - Distribution	25.0%
Utility Operator IV	25.0%
Operations Supervisor	25.0%
Utility Operator I	10.0%
Total Staffing required	110.0%

* 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
Proposed Budget
Distribution
For the Year Ending June 30, 2022**

Account Number	FY 2021 Budget	FY 2022 Proposed Budget	FY 2021 Budget	FY 2021 Projected	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual
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Distribution

51000	Salaries	225,273	221,045	199,359	200,737	203,968	186,214	190,127	153,007
52000	Taxes	17,233	21,552	10,673	15,036	16,002	14,216	16,802	13,082
52100	Benefits	98,382	107,820	100,566	77,583	75,290	67,316	62,808	61,379
53000	Operating Supplies	40,000	40,000	54,231	32,324	37,474	40,790	37,350	38,241
53060	Uniforms	6,000	6,500	4,551	4,674	5,818	7,742	5,953	5,751
54020	Vehicle Expense	12,000	15,000	18,851	13,745	12,286	7,856	12,921	11,268
54030	Equipment rentals/repairs	4,000	4,000	1,758	3,122	4,775	5,601	8,934	2,226
54110	General Shop Maintenance	5,000	6,000	5,091		1,579	2,725	975	2,600
55000	Contracted Services	1,000	3,000	-	693	3,512		300	6,114
56000	Training and Seminars	225	225	-		100		239	519
57000	Utilities	1,500	2,500	1,445	1,000	2,925	1,157	1,150	1,263
58100	Other	1,000	1,500	-		55	164	125	2,793

Total		411,613	429,142	396,525	348,913	363,784	333,780	337,685	298,243
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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	40.0%
Utility Operator V - Distribution	49.0%
Utility Operator IV	53.0%
Operations Supervisor	45.0%
Utility Operator I	55.0%
-	
Total Staffing required	242.0%

* 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
Proposed Budget
Customer Service
For the Year Ending June 30, 2022**

Account Number	FY 2021 Budget	FY 2022 Proposed Budget	FY 2021 Budget	FY 2021 Projected	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual
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Customer Service

51000	Customer Service Salaries	282,199	275,389	203,579	244,964	228,280	238,440	237,013	212,075
52000	Taxes	21,588	26,850	8,907	18,348	17,909	18,203	20,979	18,125
52100	Benefits	123,242	134,328	100,171	94,676	84,264	85,042	78,259	83,317
53010	Office Supplies	5,000	3,000	3,678	4,006	12,938	18,843	16,679	21,151
54010	Equipment maintenance	2,000	2,000	1,768	1,239	1,900	2,442	1,108	101
55020	Computer Enhancement Service	15,000	10,000	14,820	14,970	13,118	8,723	8,056	5,241
55210	Contracted Services	20,000	21,000	57,727	36,964	6,380	2,594	813	2,028
57010	Telephone & Internet	10,000	10,000	9,497	12,529	7,564	7,546	9,104	9,407
58010	Other	5,000	-	7,870	1,159	620	1,094	474	-

Total		484,029	482,567	408,017	428,855	372,973	382,927	372,483	351,445
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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	10.0%
Utility Operator V - Distribution	10.0%
Utility Operator IV	6.0%
Operations Supervisor	20.0%
Utility Operator I	10.0%
Total Staffing required	346.0%

* 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
Proposed Budget
Regulatory Compliance
For the Year Ending June 30, 2022**

Account Number	FY 2021 Budget	FY 2022 Proposed Budget	FY 2021 Budget	FY 2021 Projected	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual
Regulatory Compliance									
51000	Salaries	87,330	85,434	72,647	47,908	42,388	46,149	40,875	37,776
52000	Taxes	6,681	8,330	1,656	3,588	3,326	3,523	3,612	3,309
52100	Benefits	38,139	41,673	15,600	18,516	15,646	16,430	13,503	15,577
53000	Supplies	1,200	1,200	4,743	2,093	2,748	4,239	1,355	1,345
54050	Department of Transportation testing	500	500	273	536		750	301	
55010	Water Analysis	10,000	10,000	5,846	7,061	8,430	9,667	6,704	7,249
55030	Accounting and Auditing	15,000	15,000	13,560	13,300	10,800	9,760	9,760	10,519
55050	Legal Services	60,000	60,000	46,725	129,844	29,083	18,197	21,465	7,181
55080	State Dam Inspection	70,000	60,000	70,000	52,910	66,869	56,491	42,448	36,956
56050	Restoration Fee - US Bureau of Reclamation	25,000	23,000	24,710	23,246	20,711	20,961	16,466	18,381
56060	State Dept. of Public Health	13,500	13,500	12,503	8,932	7,874	9,525	12,597	6,533
56040	Water Rights and Storage Fees	13,000	2,000	13,086	12,965	3,448		2,118	
58000	Other	5,250	5,250	6,818	5,655	5,706	6,166	6,654	7,245
58055	Placer County Hazmat permit	5,000	5,000	7,520	1,549	1,768	5,770	3,763	4,868
Total		350,600	330,887	295,687	328,102	218,797	207,628	181,622	156,938

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	20.0%
Total Staffing required	90.0%
* 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
Proposed Budget
Management and Administration
For the Year Ending June 30, 2022**

Account Number	FY 2021 Budget	FY 2022 Proposed Budget	FY 2021 Budget	FY 2021 Projected	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual
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Management and Administration

51000	Salaries	98,141	95,622	91,029	75,818	54,301	43,015	44,064	22,552
52000	Taxes	7,508	7,315	5,835	5,679	4,260	3,284	3,893	4,449
52000	Benefits	42,860	55,000	47,678	29,303	60,420	231,658	37,429	9,987
52090	Retiree Medical Insurance	15,000	15,000	16,345	13,899	13,171	12,148	24,622	25,698
53000	Materials and supplies	7,000	7,000	7,000	6,209	6,505	7,134	7,762	9,622
54110	Maintenance	10,000	5,000	5,000	12,070	2,376	2,718	4,213	3,333
55040	County Tax Collection Charge	2,600	2,000	2,465	2,520	1,718			1,906
55310	Board Stipends	-	-	-	2,000	12,000	11,800	6,000	
56010	Dues and Subscriptions	10,500	10,500	10,622	10,988	9,693	9,452	8,971	7,652
56020	Travel - Seminars/Workshops	1,500	1,500	446	1,456	1,394	1,573	1,157	1,232
57020	Utilities	5,000	4,000	4,607	4,957	5,846	4,468	4,372	4,226
58010	Other General Expense	5,500	5,500	3,526	165	2,216		729	4,575
58020	Election Expense	-	5,500	5,706		500		500	
58050	Bank analysis/other fees	-	6,500	5,800	5,199	5,383	7,063	8,473	6,462
58060	Liability and Vehicle Insurance	84,775	63,470	73,717	45,336	40,120	31,877	25,441	25,378
58422	Pension liability	28,000	-	25,610	20,605	40,000	25,000		
58090	Interest expense	500	500	-				498	667

Total		318,883	284,407	305,386	236,204	259,903	391,189	178,123	127,738
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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
Proposed Budget
Special Revenue Funds
For the Year Ending June 30, 2022**

Description	FY 2022 Budget	FY 2021 Budget	FY 2021 Projected	FY 2020 Actual	FY 2019 Actual	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual
General Fund Reserves									
Fund Balance - Beginning	491,463	421,182	421,203	350,759	280,941	217,721	160,595	108,789	40,153
Revenue	70,000	70,000	70,260	70,444	69,818	63,219	57,126	51,806	68,636
Expenditures									
Fund Balance - Ending	561,463	491,182	491,463	421,203	350,759	280,941	217,721	160,595	108,789
Repair and Replacement Reserves									
Fund Balance - Beginning	1,390,523	542,133	844,108	1,224,121	682,610	600,719	1,280,406	605,219	417,754
Revenue	548,000	548,000	546,415	546,585	542,791	507,221	474,870	1,328,669	267,251
Expenditures	400,000	400,000	-	926,598	1,280	425,330	1,154,557	653,482	79,786
Fund Balance - Ending	1,538,523	690,133	1,390,523	844,108	1,224,121	682,610	600,719	1,280,406	605,219
Debt Service Reserves									
Fund Balance - Beginning	294,457	142,387	250,293	142,387	162,294	147,072	104,728	62,866	18,883
Revenue	215,000	215,000	214,622	215,194	214,955	213,742	212,801	212,320	218,723
Expenditures	168,583	170,458	170,458	107,288	234,862	198,520	170,458	170,458	174,740
Fund Balance - Ending	340,874	186,929	294,457	250,293	142,387	162,294	147,072	104,728	62,866
Capital Improvement Reserves									
Fund Balance - Beginning	952	14,312	43	107,388	260,065	230,546	340,190	224,316	179,461
Revenue	31,902	31,902	31,602	10,634	73,738	115,874	136,967	115,874	44,855
Expenditures	-	-	30,693	117,979	226,415	86,355	246,611		
Fund Balance - Ending	32,854	46,214	952	43	107,388	260,065	230,546	340,190	224,316