

FORESTHILL PUBLIC UTILITY DISTRICT

AGENDA

Regular Business Meeting of the FORESTHILL PUBLIC UTILITY DISTRICT BOARD OF DIRECTORS

Wednesday	June 8, 2022	3:00 P.M.
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This meeting is being held via teleconference pursuant to Government Code section 54953(e)(1)(B) and Resolution 2022-02 and in compliance with the Brown Act. On May 11, 2022, the Foresthill Public Utility District Board of Directors determined pursuant to Government Code section 54953(e)(1)(B) that emergency conditions caused by the COVID-19 virus pose a threat to meeting attendees' health and safety and elected to meet via teleconference. The District is required (1) to post notice and agendas as otherwise provided by the Brown Act and applicable law, (2) allow members of the public to access the meeting via call-in line or internet-based service line, (3) provide details on the agenda on how to access the meeting and give public comment, (4) provide an opportunity to comment pursuant to Government Code section 54954.3 and allow a reasonable amount of time during public comment for a person to register, login, and comment, and (5) monitor the call-in line and/or internet-based service line to ensure no disruption hinders access or ability to comment, if there is, take no action until public access is restored. The District is not required to provide a location to attend in-person.

The Governor proclaimed a state of emergency due to the COVID-19 virus pandemic on March 4, 2020. The proclamation remains active and applies statewide. The District is complying with other public access and participation obligations, as required and to ensure that any member of the public may attend, participate, and watch the District's Board of Directors conduct its business.

Any person may access and comment during the meeting by doing the following:

Join Zoom Meeting: <https://us06web.zoom.us/j/82837681166> Meeting ID: 828 3768 1166

Dial by your location: 669 900 6833 or 408 638 0968

Find your local number: <https://us06web.zoom.us/u/kcy3Vjg2hB>

A. CALL TO ORDER: 3:00 PM

B. OPEN SESSION - ROLL CALL (3 minutes):

_____ President Robert Palmeri
_____ Treasurer Jane Stahler
_____ Director Mark Bell
_____ Director Patty Wade
_____ Director Tyler Hunter

C. PUBLIC COMMENT: (20 minutes)

- This is the time for the Board to hear from the public. We welcome and encourage your comments as the Board takes them into consideration in our deliberations.
- Speakers are limited to a maximum of three minutes.

- The Board may not respond to, discuss, or engage in any type of dialog regarding any public comment, however the President may direct questions to staff for a later response or future consideration by the Board.
- Appropriate and respectful language and behavior is vital to the functioning of a public meeting. We ask Board, staff, and members of the public to speak courteously and respectfully. Therefore, the Board prohibits disruptive behavior.

D. ACTION ITEM: (5 minutes)

1. Make findings pursuant to Government Code section 54953(e) that a state of emergency remains active and continues to directly impact the ability of attendees to meet safely in person, such that the Board hereby renews its findings contained in Resolution No. 2022-02 – A resolution of the Board of Directors of the Foresthill Public Utility District ratifying the proclamation of a state of emergency by Governor Gavin Newsom (March 4, 2020) as applicable in the District’s jurisdiction and authorizing teleconference meetings of legislative bodies of the District pursuant to the Ralph M. Brown Act and will continue utilizing teleconference meetings pursuant to Government Code section 54953 (e).

Recommended Action: Make findings contained in Resolution No. 2022-02 and authorize teleconference meetings of legislative bodies of the District

Public comment:

E. CLOSED SESSION: (2 hours)

1. Conference with Legal Counsel – Existing Litigation Subdivision (a) of Government Code Section 54956.9. Name of Case: Miner’s Camp vs. Foresthill Public Utility District
2. Conference with Legal Counsel – Existing Litigation Subdivision (a) of Government Code Section 54956.9. Name of Case: Foresthill Public Utility District Petition to State Water Resources Control Board for Extension of Water Right Permit No. 15375.
3. Conference with legal counsel – Anticipated litigation – pursuant to subdivision (b) of Section 54956.9 of the Government Code. Potential cases: One

F. OPEN SESSION - ROLL CALL (Starting at 6:00 PM):

- _____ President Robert Palmeri
- _____ Treasurer Jane Stahler
- _____ Director Mark Bell
- _____ Director Patty Wade
- _____ Director Tyler Hunter

G. ANNOUNCEMENT FROM CLOSED SESSION (5 minutes)

H. PUBLIC COMMENT: (20 minutes)

- This is the time for the Board to hear from the public. We welcome and encourage your comments as the Board takes them into consideration in our deliberations.
- Speakers are limited to a maximum of three minutes.
- The Board may not respond to, discuss, or engage in any type of dialog regarding any public comment, however the President may direct questions to staff for a later response or future consideration by the Board.

- Appropriate and respectful language and behavior is vital to the functioning of a public meeting. We ask Board, staff, and members of the public to speak courteously and respectfully. Therefore, the Board prohibits disruptive behavior.

I. CONSENT AGENDA: (5 minutes) All items listed under the Consent Agenda are considered to be routine in nature and may be approved by one motion

1. Minutes of the May 11, 2022 Regular Meeting
2. Minutes of the May 9, 2022 Finance Committee Meeting
3. Cash Disbursements Register, April 2022
4. Statement of Net Position, April 2022
5. Statement of Activity Budget vs. Actual, April 2022
6. Investment Policy Compliance, April 2022
7. Quality Analysis Report, April 2022
8. Activity Detail, April 2022
9. Portfolio Graphically Presented, April 2022

J. ACTION ITEMS: (1 hour)

1. Consider approval of Resolution 2022-05 – Adopting Fiscal Year 2022/2023 Operating Budget
Recommended Action: Adopt Resolution 2022-05
Public comment:

K. DISCUSSION ITEMS: (20 minutes)

1. General Manager Report
2. Remarks/reports by Directors

L. ADJOURNMENT

In accordance with Government Code Section 54954.2(a) this notice and agenda were posted in the District's front window at the Foresthill Public Utility District office, 24540 Main Street, Foresthill, CA 95631 on or before 4:30 PM., June 2, 2022.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the General Manager at (530)367-2511. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

Henry N. White, Board Clerk & Ex-Officio Secretary

RESOLUTION NO. 2022-02

RESOLUTION OF THE BOARD OF DIRECTORS OF THE FORESTHILL PUBLIC UTILITY DISTRICT RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNOR GAVIN NEWSOM (MARCH 4, 2020) AS APPLICABLE IN THE DISTRICT'S JURISDICTION AND AUTHORIZING TELECONFERENCE MEETINGS OF LEGISLATIVE BODIES OF THE DISTRICT PURSUANT TO THE RALPH M. BROWN ACT

WHEREAS, the Foresthill Public Utility District ("the District") is committed to preserving and nurturing public access and participation at meetings of its Board of Directors other legislative bodies; and

WHEREAS, all meetings of the District's legislative bodies are open and public, as required by the Ralph M. Brown Act, Government Code section 54950 et seq. ("Brown Act"), so that any member of the public may attend, participate, and watch the District's legislative bodies conduct their business; and

WHEREAS, long-established Brown Act provisions, Government Code section 54953(b)(3), provides a legislative body may meet via teleconference if each teleconference location is listed on the agenda, open to the public with an opportunity to participate and comment, and notice is given at the location, plus a quorum of the legislative body is present in the jurisdiction; and

WHEREAS, on September 16, 2021, Governor Gavin Newsom signed Assembly Bill 361, which, effective immediately, added Government Code section 54953(e) to the Brown Act, providing a legislative body may meet via teleconference without complying with Section 54953(b)(3) if certain conditions exist and specified procedures are followed; and

WHEREAS, Section 54953(e)(1) provides a legislative body may meet via teleconference if the Governor has proclaimed a state of emergency pursuant to Government Code section 8625 and either (i) state or local officials have imposed or recommended measures to promote social distancing, (ii) the legislative body meets to determine by majority vote that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees, or (iii) the legislative body has voted as such and is meeting pursuant to that vote; and

WHEREAS, a legislative body's decision to meet pursuant to Section 54953(e) must be reevaluated and renewed at least every thirty (30) days, or else the body will be required to adopt new initial findings; and

WHEREAS, while a legislative body meets via teleconference pursuant to Section 54953(e), it must take actions to preserve public access and public participation and give notice of the meeting and post agendas as otherwise required, allow members of the public to access the meeting via call-in line or internet-based service line, provide details on the agenda on how to

access the meeting and give public comment, give an opportunity to comment pursuant to Government Code section 54954.3 and allow a reasonable amount of time during public comment for a person to register, login, and comment, and monitor the call-in line and internet-based service line to ensure no disruption hinders access or ability to comment, if there is, take no action until public access is restored; and

WHEREAS, on March 4, 2020, Governor Gavin Newsom proclaimed a state of emergency pertaining to the threat to human health and safety posed by the COVID-19 virus pandemic and that proclamation remains in effect to this day in Placer County and statewide; and

WHEREAS, individuals infected with the virus may experience short- and long-term effects – fever and chills, cough, shortness of breath and difficulty breathing, fatigue, headache, nausea, vomiting, gastrointestinal issues, loss of taste and smell, death – and the spread of the virus is impacting the health care system, affecting care for COVID-19 symptoms and other ailments; and

WHEREAS, while being vaccinated may decrease the likelihood of contracting or dying from the virus, vaccinated and unvaccinated people alike can carry, transmit, and be affected by the virus; and

WHEREAS, the COVID-19 virus, and its variants, is spread through the air when a person who is carrying the virus, whether he or she is showing symptoms or not, is in close proximity to another person; and

WHEREAS, while the COVID-19 virus remains present in the community, allowing members of the District legislative bodies and members of the public to meet in-person would present an imminent risk to attendee health and safety beyond the control of District services, personnel, equipment, and facilities; and

WHEREAS, the District desires to ratify the Governor's March 4, 2020, proclamation of state of emergency related to the COVID-19 virus pandemic as it applies to the jurisdiction of the District and authorize teleconference meetings of District legislative bodies pursuant to Section 54953(e) so long as all provisions of that section are followed to provide public access and opportunity for public comment; and

WHEREAS, the District has taken and will continue to take measures to ensure access for the public, including by providing the public a call-in option and/or internet-based service option for all meetings of District legislative bodies.

WHEREAS, pursuant to Government Code section 8635 et seq., the Board of Directors has the authority during a state of emergency to take all actions necessary to perform its functions in the preservation of law and order, preservation of the furnishing of local services, and protection of life and property, which includes the authority to direct meetings of all District legislative bodies to be held via teleconference pursuant to this Resolution; and

NOW, THE BOARD OF DIRECTORS OF THE FORESTHILL PUBLIC UTILITY DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

1. The recitals set forth above are true and correct and are incorporated herein by reference as if set forth in full.
2. The Governor's March 4, 2020, proclamation of state of emergency related to the COVID-19 virus pandemic applies to the jurisdiction of the District and is ratified by the District Board of Directors.
3. All meetings of District legislative bodies shall be conducted in accordance with Government Code section 54953(e) and staff are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution, including conducting open and public meetings in accordance with Section 54953(e) and other applicable provisions of the Brown Act.
4. This Resolution shall take effect immediately upon its adoption and be effective for thirty (30) days, unless the Board of Directors takes action to rescind the Resolution. On or before the 30th day since adoption, the Board of Directors may take action to extend the Resolution's permissions pursuant to Government Code section 54953(e)(3).

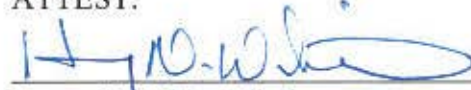
APPROVED, PASSED AND ADOPTED by the Board of Directors of the Foresthill Public Utility District on May 11, 2022 by the following vote:

AYES	5
NOES	0
ABSENT	0
ABSTAIN	0



Robert Palmeri, President,
Foresthill Public Utility District

ATTEST:



Henry N. White, Clerk
Foresthill Public Utility District

FORESTHILL PUBLIC UTILITY DISTRICT

MINUTES

Regular Business Meeting of the FORESTHILL PUBLIC UTILITY DISTRICT BOARD OF DIRECTORS

Wednesday	May 11, 2022	3:00 P.M.
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This meeting is being held via teleconference pursuant to Government Code section 54953(e)(1)(B) and in compliance with the Brown Act. Section 54953(e)(1)(B) permits the District Board of Directors to hold a meeting during a proclaimed state of emergency via teleconference in order to determine whether as a result of the emergency, meeting in person would present an imminent risk to attendees' health or safety. To do so, the District is required (1) to post notice and agendas as otherwise provided by the Brown Act and applicable law, (2) allow members of the public to access the meeting via call-in line or internet-based service line, (3) provide details on the agenda on how to access the meeting and give public comment, (4) provide an opportunity to comment pursuant to Government Code section 54954.3 and allow a reasonable amount of time during public comment for a person to register, login, and comment, and (5) monitor the call-in line and/or internet-based service line to ensure no disruption hinders access or ability to comment, if there is, take no action until public access is restored. The District is not required to provide a location to attend in-person.

The Governor proclaimed a state of emergency due to the COVID-19 virus pandemic on March 4, 2020. The proclamation remains active and applies statewide. The District is meeting pursuant to Section 54953(e)(1)(B) to determine if the emergency conditions pose a threat to attendees' health and safety, warranting teleconference meetings. The District is complying with other public access and participation obligations, as required and to ensure that any member of the public may attend, participate, and watch the District's Board of Directors conduct its business.

Any person may access and comment during the meeting by doing the following:

Join Zoom Meeting: <https://us06web.zoom.us/j/82837681166>

Meeting ID: 828 3768 1166

Dial by your location: 408 638 0968 or 669 900 6833

Find your local number: <https://us06web.zoom.us/u/kcy3Vjg2hB>

A. CALL TO ORDER: (3:00 PM) *President Palmeri called the meeting to order at 3:02 PM*

B. OPEN SESSION - ROLL CALL (3 minutes):

_____ President Robert Palmeri	<i>Present</i>
_____ Treasurer Jane Stahler	<i>Present</i>
_____ Director Mark Bell	<i>Present</i>
_____ Director Patty Wade	<i>Present</i>
_____ Director Tyler Hunter	<i>Present</i>

C. PUBLIC COMMENT: (20 minutes)

- This is the time for the Board to hear from the public. We welcome and encourage your comments as the Board takes them into consideration in our deliberations.

- Speakers are limited to a maximum of three minutes.
- The Board may not respond to, discuss, or engage in any type of dialog regarding any public comment, however the President may direct questions to staff for a later response or future consideration by the Board.
- Appropriate and respectful language and behavior is vital to the functioning of a public meeting. We ask Board, staff, and members of the public to speak courteously and respectfully. Therefore, the Board prohibits disruptive behavior. *No public comments were offered.*

D. ACTION ITEMS: (10 minutes)

1. Consider making findings pursuant to Government Code Section 54953(e), as amended by Assembly Bill 361, authorizing the continued use of virtual meetings – Adopt Resolution 2022-02, finding a proclamation of state of emergency to apply within the District, conditions of which pose an imminent threat to the health and safety to attendees of in-person public meetings, and authorizing teleconference meetings of District legislative bodies pursuant to Government Code section 54953(e)

Recommended Action: Discuss issue and consider adopting Resolution 2022-02

Public comment:

Board Action: Director Bell made a motion to adopt Resolution 2022-02. The motion was seconded by Director Wade and carried unanimously (5-0).

E. CLOSED SESSION: (2 hours) *President Palmeri announced the Board was going into closed session at 3:10 PM.*

1. Conference with Legal Counsel – Existing Litigation Subdivision (a) of Government Code Section 54956.9. Name of Case: Miner’s Camp vs. Foresthill Public Utility District
2. Conference with Legal Counsel – Existing Litigation Subdivision (a) of Government Code Section 54956.9. Name of Case: Foresthill Public Utility District Petition to State Water Resources Control Board for Extension of Water Right Permit No. 15375.
3. Conference with legal counsel – Anticipated litigation – pursuant to subdivision (b) of Section 54956.9 of the Government Code. Potential cases: One

F. OPEN SESSION - (Starting at 6:00 PM): *President Palmeri called the meeting to order at 6:08 PM.*

G. OPEN SESSION - ROLL CALL (3 minutes):

_____ President Robert Palmeri	<i>Present</i>
_____ Treasurer Jane Stahler	<i>Present</i>
_____ Director Mark Bell	<i>Present</i>
_____ Director Patty Wade	<i>Present</i>
_____ Director Tyler Hunter	<i>Present</i>

H. ANNOUNCEMENT FROM CLOSED SESSION (5 minutes) *President Palmeri announced that during a closed session at the March 22, 2022 special meeting, the Board decided not to transfer water in 2022. No other reportable action was taken during closed session.*

I. PUBLIC COMMENT: (20 minutes)

- This is the time for the Board to hear from the public. We welcome and encourage your comments as the Board takes them into consideration in our deliberations.
- Speakers are limited to a maximum of three minutes.
- The Board may not respond to, discuss, or engage in any type of dialog regarding any public comment, however the President may direct questions to staff for a later response or future consideration by the Board.
- Appropriate and respectful language and behavior is vital to the functioning of a public meeting. We ask Board, staff, and members of the public to speak courteously and respectfully. Therefore, the Board prohibits disruptive behavior. *Public comments were received.*

J. CONSENT AGENDA: (5 minutes) All items listed under the Consent Agenda are considered to be routine in nature and may be approved by one motion.

1. Minutes of the March 2, 2022 Special Meeting, March 9, 2022 Regular Meeting, and March 22, 2022 Special Meeting
2. Cash Disbursements Register, February and March 2022
3. Statement of Net Position, February and March 2022
4. Statement of Activity Budget vs. Actual, February and March 2022
5. Investment Policy Compliance, February and March 2022
6. Quality Analysis Report, February and March 2022
7. Activity Detail, February and March 2022
8. Portfolio Graphically Presented, February and March 2022

Board Action: Director Bell made a motion to approve the consent agenda. The motion was seconded by Director Hunter and carried unanimously (5-0).

K. ACTION ITEMS: (1 hour)

1. Resolution 2022-03 – Declaring an election be held in its jurisdiction, requesting the Board of Supervisors to consolidate this election with any other election conducted on said date, and requesting election services by the County Clerk

Recommended Action: Approve Resolution 2022-03

Public comment:

Board Action: Treasurer Stahler made a motion to adopt Resolution 2022-03. The motion was seconded by Director Hunter and carried unanimously (5-0).

2. Declare the Sierra View Lane Pipeline Replacement Project exempt from the California Environmental Quality Act and direct the General Manager to file a Notice of Exemption with Placer County

Recommended Action: Declare the project exempt from CEQA and direct the General Manager to file a Notice of Exemption

Public comment:

Board Action: Treasurer Stahler made a motion to declare the Foresthill Road Pipeline Replacement Project exempt from CEQA and directed the General Manager to file a Notice of Exemption with Placer County. The motion was seconded by Director Hunter and carried unanimously (5-0).

3. Consider adopting Resolution 2022-04 – Approving the Placer County Local Hazard Mitigation Plan Update
Recommended Action: Adopt Resolution 2022-04
Public comment:

Board Action: Director Bell made a motion to adopt Resolution 2022-04. The motion was seconded by Director Hunter and carried unanimously (5-0).

4. Consider an amendment to Policy #5010, section 5010.10 and return to in-person meetings
Recommended Action: Discuss and provide direction to staff
Public comment:

Board Action: The item was discussed and no action was taken.

5. Board discussion of recording open session meetings
Recommended Action: Discuss and provide direction to staff
Public comment:

Board Action: The item was discussed and no action was taken.

L. DISCUSSION ITEMS: (20 minutes)

1. General Manager Report
2. Remarks/reports by Directors

M. ADJOURNMENT:

Board Action: At 6:44 PM, Director Bell made a motion to adjourn the meeting. The motion was seconded by Director Hunter and carried unanimously (5-0).

Submitted by:

Attest:

Robert Palmeri, Board President

Henry N. White, Clerk and Ex-Officio Secretary

FORESTHILL PUBLIC UTILITY DISTRICT

MINUTES - FINANCE COMMITTEE MEETING

Pursuant to the Governor's Executive Order N-29-20, and given the state of emergency regarding the threat of COVID-19, the meeting will be held via teleconference

www.foresthillpud.com

Monday	May 9, 2022	1:00 p.m.
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Join Zoom Meeting: <https://us06web.zoom.us/j/82837681166> Meeting ID: 828 3768 1166

Dial in: 408 638 0968 or find your local number: <https://us06web.zoom.us/j/82837681166>

A. CALL TO ORDER/ ROLL CALL: *Chair Stahler called the meeting to order at 1:00 PM.*

____ Jane Stahler, Chair

Present

____ Mark Bell, member

Present

B. PUBLIC COMMENT: Members of the public may address the Finance Committee on any matter not on the agenda that is within the subject matter jurisdiction of the District. Comments shall be limited to three minutes per person, or such other time limit as may be imposed by the Chair. *No public comments were offered.*

C. BUSINESS:

1. Review and discuss draft budget for Fiscal Year 2022-2023

Roger Carol provided an overview of the draft Fiscal Year 2022-2023 budget

2. Review and discuss Capital Improvement Projects

Hank White provided an overview of the draft Five Year Capital Improvement Plan

D. ADJOURNMENT: *Chair Stahler adjourned the meeting at 3:59 PM.*

Submitted by:

Attest:

Jane Stahler, Finance Committee Chair

Henry N. White, Board Clerk & Ex-Officio Secretary

Foresthill Public Utility District
Cash Disbursements Register
April 2022

Item I 3

Date	Num	Name	Memo	Paid Amount
Apr 22				
04/01/2022	32678	Jeffrey F Smith		-1,177.69
04/04/2022	32679	American Messaging	Pager - April 2022	-10.16
04/04/2022	32680	American Water Works Association	Annual membership	-473.00
04/04/2022	32681	Ca State Water Resources Control Board	Return excess grant income - Arre...	-1,887.29
04/04/2022	32682	CheckPoint Screening	Background checks	-141.60
04/04/2022	32683	Clark Pest Control	Pest/Weed control at plant	-351.00
04/04/2022	32684	Inland Business Systems	Copier maint contract	-199.59
04/04/2022	32685	JWS Promotions	Website maintenance 2022 Q1	-212.50
04/04/2022	32686	National High Voltage Services, Inc.	Sugar Pine Feeder testing	-14,500.00
04/04/2022	32687	Pacific Gas & Electric	March 2022 power to Main office a...	-267.68
04/04/2022	32688	Sebastian	Phone bill March 2022	-719.31
04/04/2022	32689	Sierra Medical Partners	Pre-employment medical exams	-180.00
04/04/2022	32690	Streamline	Webhosting April 2022	-200.00
04/04/2022	32691	Thatcher Company, Inc.	Chemicals	-4,543.76
04/04/2022	32692	Vision Quest Information Solutions, Inc.	Computer services March/April 2022	-1,321.66
04/04/2022	32693	Walker's Office Supplies	New workstation	-1,636.32
04/11/2022	32694	Foresthill Garage, Inc.	Dump truck headlights	-35.20
04/11/2022	32695	Foresthill Valero	March 2022 Fuel	-717.58
04/11/2022	32696	Grant Hardware, Inc.	March 2022 supplies	-249.99
04/11/2022	32697	Pacific Gas & Electric	Street light	-9.44
04/11/2022	32698	Recology Auburn Placer	Refuse service March 2022	-68.38
04/11/2022	32699	Sierra Mini Mart, Inc.	March 2022 fuel	-661.35
04/11/2022	32700	State of California/Dept of Water Resourc	Annual regulatory Dam Inspection...	-55,597.00
04/11/2022	32701	Umpqua Bank	Water bonds Semi annual principal...	-43,210.40
04/11/2022	32702	Worton's Forsethills Grocery	Supplies March 2022	-195.73
04/15/2022	32703	Jeffrey F Smith	Net pay ppe 04/12/2022	-1,169.95
04/18/2022	32704	Auburn Area Answering Service	Answering service April 2022	-106.85
04/18/2022	32705	Blackburn Consulting	Annual water rights report	-5,699.49
04/18/2022	32706	Charles Langill	Retiree health March/April 2022	-731.42
04/18/2022	32707	Cranmer Engineering, Inc.	Regulatory water testing March 2022	-541.50
04/18/2022	32708	Infosend	Utility billing March 2022	-1,429.75
04/18/2022	32709	Keenan & Associates	Employee health ins May 2022	-18,277.76
04/18/2022	32710	Kronick, Moskovitz, et al	Legal services January 2022	-7,570.00
04/18/2022	32711	Pacific Gas & Electric	Utilities at treatment plant and pum...	-2,654.41
04/18/2022	32712	Placer County , Personnel	Dental Insurance May 2022	-927.57
04/18/2022	32713	Placer County Environmental Health	Hazmat fee Treatment plant 2022-23	-1,188.00
04/18/2022	32714	Verizon Wireless	On call phone March 2022	-48.86
04/18/2022	32715	Wells Fargo Bank	Supplies and meetings March 2022	-252.87
04/18/2022	32716	Western Hydrologics, LLP	Annual report	-2,460.00
04/15/2022	20220410	CalPERS	Classic employee retirement deposit	-4,473.83
04/15/2022	20220411	CalPERS	457 deposit	-1,238.46
04/15/2022	20220412	CalPERS	Pepra employee retirement deposit	-897.11
04/15/2022	20220413	EDD/State of CA	499-0064-0	-83.28
04/15/2022	20220414	EDD/State of CA	499-0064-0	-1,837.19
04/15/2022	20220415	EFTPS	94-6020935	-7,983.60
04/18/2022	20220416	MidAmerica Admin & Ret Solutions, Inc.	Retiree health May 2022	-550.00
04/18/2022	20220417	Staples Contract and Commercial	Office supplies	-144.21
04/29/2022	20220430	CalPERS	Classic employee reirement deposit	-4,473.83
04/29/2022	20220431	CalPERS	457 deposit	-1,238.46
04/29/2022	20220432	CalPERS	Pepra employee retirement deposit	-897.11
04/29/2022	20220433	EDD/State of CA	499-0064-0	-83.29
04/29/2022	20220434	EDD/State of CA	499-0064-0	-1,709.00
04/29/2022	20220435	EFTPS	94-6020935	-7,674.24
Apr 22				-204,908.67

Foresthill Public Utility District
Statement of Net Position
April 30, 2022

Item I 4

ASSETS

Current Assets

Checking/Savings

10110 · Cash on Hand	250
10120 · Wells Fargo Checking	79,751
10510 · Local Agency Investment Fund	1,108,845
10512 · Umpqua Savings account	507,001
10519 · Wells Fargo Adv - Money Mrkt	2,315
10520 · Wells Fargo Adv - Face Value	4,455,000

Total Checking/Savings 6,153,162

Accounts Receivable 305,902

Other Current Assets 251,697

Total Current Assets 6,710,761

Fixed Assets 9,131,898

Other Assets 372,205

TOTAL ASSETS 16,214,863

LIABILITIES & NET POSITION

Liabilities

Current Liabilities

Accounts Payable 57,354

Other Current Liabilities 293,619

Total Current Liabilities 350,973

Long Term Liabilities 1,281,388

Total Liabilities 1,632,361

Net Position 14,582,502

TOTAL LIABILITIES & NET POSITION 16,214,863

Foresthill Public Utility District
Statement of Activity
Budget vs. Actual
For the Ten Monthes ended April 30, 2022

Item I 5

	<u>4/30/2022</u>	<u>Budget</u>	<u>Variance</u>
Income			
41011 · SP Debt Svc assessment	35,894	179,170	(143,276)
41012 · R&R assessment revenue	91,168	456,670	(365,502)
41014 · Gen Fund Reserve assessment	11,750	58,330	(46,580)
41100 · Residential	1,493,572	1,240,000	253,572
41105 · Residential Overage Charge	59,754	113,330	(53,576)
41150 · Multi Family Residential	343,151	186,000	157,151
41155 · Multi Family Overage Charge	550	17,000	(16,450)
41200 · Business	160,596	124,000	36,596
41205 · Business Overage Charge	18,410	11,333	7,077
42100 · Low Usage Credit	(5,418)	(37,500)	32,082
42300 · Meter Installation	7,683	5,000	2,683
42320 · Will Serve	105,340		105,340
42330 · Line Tap	825		825
49200 · Interest - LAIF	3,134		3,134
49210 · Interest - Taxes	9		9
49220 · Portfolio Income	63,136	45,833	17,302
49251 · Interest - Umpqua Bank	42		42
49300 · Property Tax Revenues	62,496	93,333	(30,837)
49310 · Home Owner Prop Tax exemption	101		101
49510 · Water Charges Penalties	-	8,333	(8,333)
49520 · Service Charges & Reconnect	18,320	12,500	5,820
49910 · Miscellaneous Income	14,258	62,500	(48,242)
49930 · Grant Income	102,454	-	102,454
Total Income	<u>2,587,224</u>	<u>2,575,833</u>	<u>11,391</u>
Expense			
51000 · Wages & Salaries	658,713	712,949	54,236
52000 · Taxes & Benefits	354,666	406,397	51,731
53000 · Materials & Supplies	75,830	79,330	3,499
54000 · Equipment costs	33,717	34,167	449
55000 · Contracted services	141,934	99,660	(42,274)
55001 · Professional Fees	64,795	50,000	(14,795)
56000 · Resource development	50,477	53,518	3,040
57000 · Utilities	42,105	45,416	3,312
58000 · Regulatory and General	114,080	102,112	(11,968)
61000 · Capital Activities	346,164	350,000	3,836
62400 · Depreciation	323,703		(323,703)
Total Expense	<u>2,206,184</u>	<u>1,933,549</u>	<u>(272,635)</u>
Change in Net Position	<u><u>381,040</u></u>	<u><u>642,285</u></u>	<u><u>(261,244)</u></u>

Foresthill Public Utility District
Statement of Activity
Budget vs. Actual
For the Ten Months ended April 30, 2022

	<u>4/30/2022</u>	<u>Budget</u>	<u>Variance</u>
Expenditures by Department			
Source of Supply	46,636	51,397	4,761
Pumping	19,688	34,817	15,128
Treatment	296,352	297,154	802
Distribution	277,210	343,011	65,801
Customer Service	405,271	403,806	(1,465)
Regulatory compliance	230,841	292,167	61,325
Management and Administration	241,884	271,153	29,269
Capital Activities	346,164	350,000	3,836
Debt Service*	84,785	142,048	57,263
Depreciation	323,703		(323,703)
Water Transfer	564		(564)
Total Expense*	<u>2,273,098</u>	<u>2,185,552</u>	<u>(87,546)</u>

* Debt Service includes principal payments of \$66,914

**Foresthill Public Utility District
Investment Policy Compliance
with Government Code Standards, and the Foresthill PUD Investment Plan Standards
As of April 30, 2022**

Item I 6

Current Portfolio Balance: \$ 6,280,140

Ca Government Code Section 53601	Govt Code Maximum %	District Maximum %	District Actual %	Complies
Bonds issued by the District		100.00%	0.00%	Yes
Federal Treasury notes, bonds, bills	100.00%	100.00%	0.00%	Yes
State/local agency bonds, etc	100.00%	100.00%	44.68%	Yes
Federal Agency Bonds	100.00%	100.00%	0.00%	Yes
Negotiable certificates of Deposit	30.00%	30.00%	19.51%	Yes
Local Agencies Investment Fund	100.00%	100.00%	18.04%	Yes
Medium Term Corporate Notes	30.00%	30.00%	7.32%	Yes
Money Market Funds	15.00%	15.00%	0.39%	Yes
Collateralized bank deposits	100.00%	100.00%	10.06%	Yes
Shares of Beneficial Interest	20.00%	15.00%	0.00%	Yes
Mortgage pass through security bonds	20.00%	20.00%	0.00%	Yes
Total			100.00%	

Balance by Maturity	Actual %	Actual \$
Range		
1 to 7 days	28%	1,770,232
8 to 180 days	7%	408,898
181 to 360 days	0%	30,000
1 to 2 years	8%	526,895
2 to 3 years	19%	1,182,871
3 to 4 years	23%	1,456,361
4 to 5 years	14%	904,883
Over 5 years	0%	
		6,280,140

Foresthill PUD
Quality Analysis Report
4/30/2022

Item I 7

Cusip	Rating	NAME	RATE	Trade Date	Settlement Date	Next Coupon	Maturity Date	Units	Discount or Premium	Book Value	Market Value	Unrealized Market Gain/Loss
Cash Accounts												
N/R		Wells Fargo Checking	0.100%					105,639.50		105,639.50	105,639.50	-
N/R		Umpqua Bank Savings	0.350%					506,996.37		506,996.37	506,996.37	-
N/R		Local Agency Investment Fund	0.800%					1,133,001.53		1,133,001.53	1,133,001.53	-
Agency/Treasury Bonds												
Municipal Bonds												
032556E21	AA+	Anaheim CA HSG	1.725%	6/25/2021	6/29/2021	10/1/2022	10/1/2025	25,000.00	633.00	25,633.00	23,743.75	(1,889.25)
032556G09	AA+	Anaheim CA HSG	1.791%	4/27/2020	4/29/2020	10/14/2022	10/1/2024	30,000.00	-	30,000.00	28,865.10	(1,134.90)
046558E2	AA3	Atascadero CA USD	0.849%	3/4/2021	3/8/2021	8/1/2022	8/1/2025	10,000.00	-	10,000.00	9,325.90	(674.10)
088006A8	AA+	Beverly Hills CA Pub Fin Auth	1.147%	3/28/2022	3/30/2022	6/1/2022	6/1/2026	95,000.00	(6,517.00)	88,483.00	87,267.95	(1,215.05)
120827DM9	A2	Bur Glen Pas Arpt Auth	5.000%	12/9/2020	12/11/2020	7/1/2022	7/1/2024	15,000.00	1,202.00	16,202.00	15,642.45	(559.55)
130179HD9	A	California EFA	3.863%	8/25/2021	8/25/2021	10/1/2022	4/1/2025	10,000.00	680.00	10,680.00	9,930.40	(749.60)
13045VLJ5	A1	California Muni Finance Authority	2.055%	7/9/2020	7/13/2020	10/1/2022	10/1/2024	25,000.00	-	25,000.00	24,290.25	(709.75)
13045VLK2	A1	California Muni Finance Authority San Di	2.148%	1/27/2021	1/29/2021	10/1/2022	10/1/2025	50,000.00	2,059.00	52,059.00	47,899.00	(4,160.00)
13048VQB7	AA-	California Muni Finance Authority	1.605%	6/26/2020	6/30/2020	5/1/2022	11/1/2023	50,000.00	-	50,000.00	49,069.00	(931.00)
13063DMA3	AA-	State of CA General Obligation Bond	2.650%	6/16/2021	6/18/2021	11/1/2022	4/1/2026	10,000.00	663.00	10,663.00	9,766.10	(896.90)
13067WRC8	AAA	California State DWR	0.790%	2/23/2022	2/25/2022	6/1/2022	12/1/2025	35,000.00	(1,406.00)	33,594.00	32,101.65	(1,492.35)
13077CT95	AA-	California State University	3.506%	3/4/2021	3/8/2021	5/1/2022	11/1/2025	10,000.00	835.00	10,835.00	10,025.50	(809.50)
139702B2	AA	Capistrano CA USD	2.500%	4/30/2020	5/4/2020	8/1/2022	12/1/2024	15,000.00	-	15,000.00	14,974.35	(25.65)
14574AC3	AA-	Carson CA	1.823%	6/25/2021	6/29/2021	7/15/2022	1/15/2025	25,000.00	470.00	25,470.00	23,998.00	(1,481.00)
157411FL3	AA-	Chaffey CA USD	2.375%	6/16/2021	6/18/2021	8/1/2022	8/1/2025	35,000.00	1,753.00	36,753.00	34,161.75	(2,591.25)
206849V8	AA3	Conejo Vly CA USD	1.049%	10/30/2020	11/19/2020	8/1/2022	8/1/2024	50,000.00	-	50,000.00	47,678.50	(2,321.50)
20775CDV3	AAA	Connecticut Housing Finance	2.400%	6/29/2020	7/1/2020	5/15/2022	5/15/2024	30,000.00	762.00	30,762.00	29,688.90	(1,073.10)
212204LK9	AA1	Contra Costa CA CCD	0.800%	11/19/2021	11/23/2021	8/1/2022	8/1/2024	70,000.00	-	70,000.00	66,594.50	(3,405.50)
34439TBC9	A+	Folsom, CA Redevelopment	2.250%	2/27/2019	3/1/2019	8/1/2022	8/1/2022	70,000.00	-	70,000.00	70,203.00	203.00
34439TBD7	A+	Folsom, CA Redevelopment	2.368%	5/7/2019	5/7/2019	8/1/2022	8/1/2023	30,000.00	-	30,000.00	29,938.80	(61.20)
420507CL7	A+	Hawthorne, CA	3.150%	12/9/2020	12/11/2020	8/1/2022	8/1/2024	10,000.00	-	10,000.00	9,840.10	(159.90)
420507CM5	AA	Hawthorne, CA	3.250%	9/16/2020	9/18/2020	8/1/2022	8/1/2025	15,000.00	-	15,000.00	14,617.20	(382.80)
451443F4	AA	Idaho Bldg Auth	2.365%	8/31/2020	9/2/2020	9/1/2022	9/1/2025	50,000.00	2,366.00	52,366.00	49,046.00	(3,320.00)
45571LCU9	A+	Indio, CA	3.350%	8/25/2021	8/25/2021	5/1/2022	11/1/2024	15,000.00	743.00	15,743.00	14,854.50	(888.50)
45566RCN0	AA	Industry, CA	3.250%	3/29/2018	4/3/2018	7/1/2022	1/1/2023	30,000.00	-	30,000.00	30,240.00	240.00
482092E22	AA+	Jarupa CA CSD	6.347%	1/11/2021	1/13/2021	9/1/2022	9/1/2025	25,000.00	4,260.00	29,260.00	27,330.75	(1,929.25)
54148TAR7	AA	Loma Linda CA	2.750%	8/25/2021	8/25/2021	8/1/2022	8/1/2025	10,000.00	529.00	10,529.00	9,781.60	(747.40)
542411G14	AA	Long Beach CA	3.800%	12/9/2020	12/11/2020	8/1/2022	8/1/2024	10,000.00	648.00	10,648.00	10,072.60	(575.40)
544290H3	AA+	Los Altos CA USD	1.000%	2/23/2022	2/25/2022	10/1/2022	10/1/2024	55,000.00	(824.00)	54,176.00	52,497.50	(1,678.50)
544597K36	AA-	Los Angeles CA	0.650%	9/30/2020	10/2/2020	5/1/2022	11/1/2023	100,000.00	-	100,000.00	96,581.00	(3,419.00)
54465A5H4	AA-	Los Angeles Cnty/West Covina	3.125%	12/9/2020	12/11/2020	9/1/2022	9/1/2024	10,000.00	440.00	10,440.00	9,810.90	(629.10)
56052FFF7	AA	Maine State Housing Fin	2.389%	6/29/2020	7/1/2020	5/15/2022	11/15/2024	25,000.00	614.00	25,614.00	24,465.00	(1,149.00)
56453RAX2	AA	Manteca, CA	1.738%	5/12/2020	5/14/2020	10/1/2022	10/1/2023	25,000.00	-	25,000.00	24,630.50	(369.50)
57604TAB2	AA+	Mass Trans Housing	5.203%	8/26/2020	8/28/2020	6/1/2022	6/1/2025	10,000.00	1,233.00	11,233.00	10,523.00	(710.00)
60638LUV2	AAA	Missouri Env Impt Res Auth	1.349%	2/9/2022	2/11/2022	7/1/2022	7/1/2026	25,000.00	(928.00)	24,072.00	23,144.25	(927.75)
611583B1	AA	Monrovia CA	3.750%	8/25/2021	8/25/2021	5/1/2022	5/1/2025	10,000.00	743.00	10,743.00	10,072.50	(670.50)
612414EC2	AA+	Monterey CA Reg Waste	1.360%	2/7/2022	2/9/2022	10/1/2022	4/1/2025	75,000.00	(687.00)	74,313.00	71,256.75	(3,056.25)
675383TH6	AA3	Oceanside USD	0.380%	11/30/2021	12/2/2021	8/1/2022	8/1/2023	140,000.00	(373.00)	139,627.00	136,367.00	(3,260.00)
677765GW3	AA+	Ohlone CA Cmty Coll	1.975%	3/4/2021	3/8/2021	8/1/2022	8/1/2025	10,000.00	-	10,000.00	9,566.50	(433.50)
683042AJ4	AA	Ontario CA Airport	2.898%	8/25/2021	8/25/2021	5/15/2022	5/15/2025	15,000.00	773.00	15,773.00	14,807.85	(965.15)
695802MV7	A+	Pajaro Valley, CA	3.185%	2/26/2018	2/28/2018	8/1/2022	8/1/2022	45,000.00	-	45,000.00	45,208.35	208.35
713575TE8	AA-	Peralta Comm Coll Dist	6.909%	1/22/2021	1/26/2021	8/1/2022	8/1/2025	10,000.00	1,857.00	11,857.00	10,851.80	(1,005.20)
74138FAW9	AA	Perris, CA Redevel	2.340%	11/18/2019	12/3/2019	10/1/2022	10/1/2024	140,000.00	460.00	140,460.00	137,260.20	(3,199.80)
72583AZ1	A	Pixley, CA USD	1.227%	9/3/2021	9/6/2021	8/1/2022	8/1/2026	45,000.00	340.00	45,340.00	40,714.20	(4,625.80)
752347HJ0	AA	Rancho Sanitago CA CCD	0.734%	4/6/2022	4/8/2022	9/1/2022	9/1/2025	40,000.00	(2,853.00)	37,147.00	36,992.40	(154.60)
77735AAE7	AA	Rosedale Rio Bravo CA	1.217%	9/11/2020	10/6/2020	7/1/2022	1/1/2025	45,000.00	-	45,000.00	42,400.35	(2,599.65)
7778RRCR2	AA	Roseville, CA Elec Sys	1.11%	3/23/2021	3/25/2021	8/1/2022	2/1/2026	35,000.00	-	35,000.00	32,296.85	(2,703.15)
77865BD7	AA	Roseville, CA	2.620%	1/27/2021	1/29/2021	9/1/2022	9/1/2025	20,000.00	1,021.00	21,021.00	19,590.00	(1,441.00)
786091AF5	AA	Sacramento Cnty, CA Pen Ob	6.625%	8/26/2020	8/28/2020	8/1/2022	8/1/2024	20,000.00	2,692.00	22,692.00	21,444.20	(1,247.80)
79727LBS7	AA-	San Diego CA Convention Cent	1.677%	3/4/2021	3/8/2021	10/15/2022	4/15/2025	40,000.00	586.00	40,586.00	37,854.00	(2,732.00)
797299L4	AA-	San Diego CA Pub Fac Fing	3.331%	4/30/2020	5/4/2020	10/15/2022	10/15/2023	45,000.00	831.00	45,831.00	45,369.45	(461.55)
79769ZK7	AA+	San Francisco CA BART Dist	2.208%	1/27/2021	1/29/2021	7/1/2022	7/1/2025	55,000.00	2,343.00	57,343.00	53,480.35	(3,862.65)
79770GGQ3	AA-	San Francisco CA Red	2.500%	4/30/2020	5/4/2020	8/1/2022	8/1/2023	20,000.00	-	20,000.00	19,989.60	(10.40)
79771FAY3	AA-	San Francisco CA PUC	0.843%	3/16/2021	3/18/2021	5/1/2022	11/1/2025	25,000.00	-	25,000.00	23,036.75	(1,963.25)
798136XU6	A-	San Jose Airport	1.209%	3/25/2021	4/7/2021	9/1/2022	3/1/2025	50,000.00	-	50,000.00	46,822.00	(3,178.00)
798136XV4	A-	San Jose Airport	1.359%	3/25/2021	4/7/2021	9/1/2022	3/1/2026	50,000.00	-	50,000.00	45,909.00	(4,091.00)
79876CBD9	AA-	San Marcos, CA	3.866%	12/20/2019	12/24/2019	10/1/2022	10/1/2024	50,000.00	1,101.00	51,101.00	50,254.00	(847.00)
801546QU9	AAA	Santa Clara County CA	2.000%	2/7/2022	2/9/2022	8/1/2022	8/1/2024	230,000.00	2,999.00	232,999.00	225,434.50	(7,564.50)
81888TAH6	AA	Shafter, CA	3.250%	6/4/2020	6/8/2020	5/1/2022	11/1/2024	25,000.00	985.00	25,985.00	24,934.00	(1,051.00)
81888TAJ2	AA	Shafter, CA	3.375%	2/5/2021	2/7/2021	5/1/2022	11/1/2025	25,000.00	1,686.00	26,686.00	24,932.25	(1,753.75)
820169SD6	AA3	Shasta CA JPA	3.000%	4/30/2020	5/4/2020	10/1/2022	4/1/2024	45,000.00	1,000.00	46,000.00	45,240.75	(759.25)
853376ARS	AA-	Somis, CA USD	1.344%	8/6/2020	8/10/2020	8/1/2022	8/1/2025	30,000.00	-	30,000.00	28,889.10	(1,110.90)
91412GE27	AA	University of CA	2.587%	3/28/2022	3/30/2022	5/1/2022	5/15/2026	40,000.00	(591.00)	39,409.00	38,585.60	(823.40)
91412GXB8	AA	University of CA	3.159%	2/23/2022	2/25/2022	5/15/2022	5/15/2025	20,000.00	642.00	20,642.00	19,864.50	(777.40)
91412GXO3	AA	University of CA	3.359%	9/16/2020	9/18/2020	5/15/2022	5/15/2025	15,000.00	1,107.00	16,107.00	14,962.80	(1,144.20)
91412HMF0	AA	University of CA	0.933%	6/16/2021	6/18/2021	5/15/2022	5/15/2025	40,000.00	282.00	40,282.00	37,183.60	(3,098.40)
91857RBF9	A+	Vacaville CA										

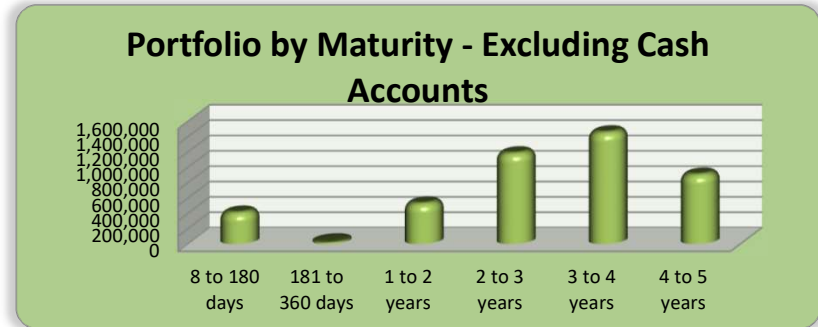
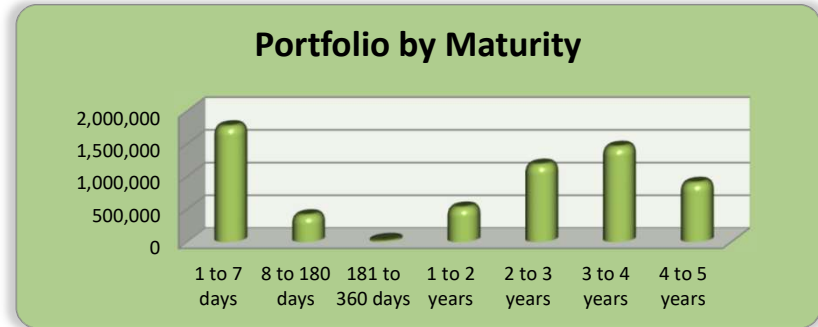
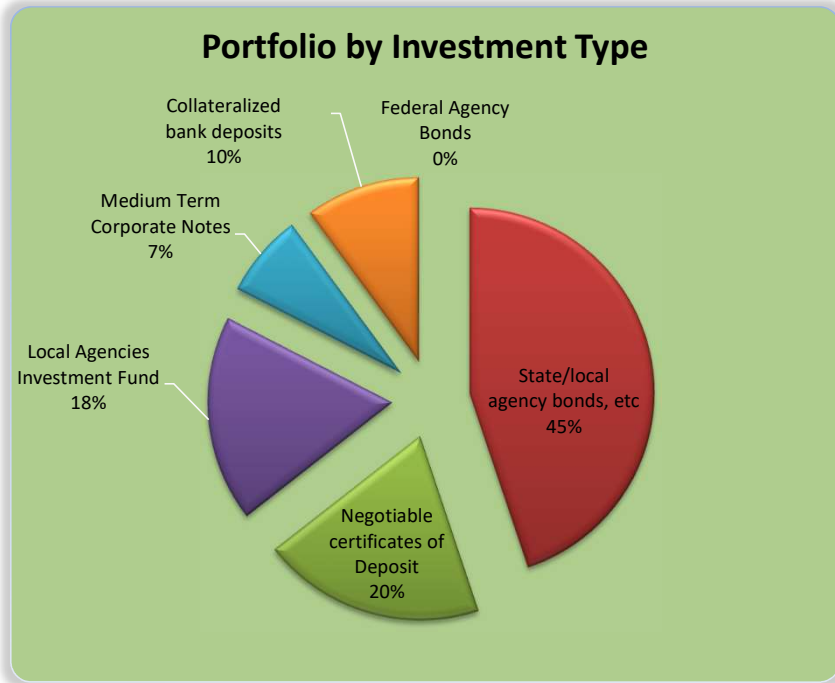
Foresthill PUD
 Activity Detail
 4/01/2022 to 4/30/2022

Item I 8

<u>Transaction Date</u>	<u>Quantity</u>	<u>Description</u>	<u>Price</u>	<u>Amount</u> <u>Int Purch/Sold</u>	<u>Premium/Gain</u> <u>(Discount)/(Loss)</u>
Investment Portfolio - Wells Fargo Advisors					
4/1/2022	215.63	Anaheim CA Housing Auth	1.000	215.63	
Interest Received		1.725% due 10/01/2025			
4/1/2022	268.65	Anaheim CA Housing Auth	1.000	268.65	
Interest Received		1.791% due 10/01/2024			
4/1/2022	132.50	State of California	1.000	132.50	
Interest Received		2.65% due 4/01/2026			
4/1/2022	537.00	CA Muni Finance Auth	1.000	537.00	
Interest Received		2.148% due 10/01/2025			
4/1/2022	256.88	CA Muni Finance Auth	1.000	256.88	
Interest Received		2.055% due 10/01/2024			
4/1/2022	193.15	State of California EFA	1.000	193.15	
Interest Received		3.863% due 4/01/2025			
4/1/2022	217.25	Manteca CA	1.000	217.25	
Interest Received		1.736% due 10/01/2023			
4/1/2022	275.00	Los Altos, CA	1.000	275.00	
Interest Received		1.0% due 10/01/2024			
4/1/2022	280.50	Monterey, CA	1.000	280.50	
Interest Received		1.36% due 4/01/2025			
4/1/2022	1,638.00	Perris CA	1.000	1,638.00	

Interest Received		2.34% due 10/01/2024		
4/1/2022	966.50	San Marcos CA	1.000	966.50
Interest Received		3.866% due 10/01/2024		
4/1/2022	675.00	Shasta CA JPA	1.000	675.00
Interest Received		3.0% due 4/01/2024		
4/1/2022	225.00	West Hollywood CA	1.000	225.00
Interest Received		1.8% due 4/01/2026		
4/5/2022	25,000.00	American Express Centurion Bank	1.000	25,000.00
CD matured		2.45% due 4/05/2022		305.41
4/11/2022	0.22	Wells Fargo Advisors	1.000	0.22
Interest Received		Monthly Interest		
4/13/2022	246.58	BMO Harris Bank	1.000	246.58
Interest Received		1.0% due 4/13/2026		
4/18/2022	200.00	Toyota Motor Credit	1.000	200.00
Interest Received		0.8% due 10/16/2025		305.41
4/18/2022	41.67	National Rural Utilities Corp	1.000	41.67
Interest Received		1.0% due 9/15/2025		
4/18/2022	335.40	San Diego Convention Center	1.000	335.40
Interest Received		1.677% due 4/15/2025		
4/18/2022	749.48	San Diego Convention Center	1.000	749.48
Interest Received		3.331% due 10/15/2023		
4/25/2022	63.70	UBS Bank	1.000	63.70
Interest Received		0.75% due 6/23/2026		
4/29/2022	600.00	JP Morgan Chase	1.000	600.00
Interest Received		1.2% due 4/30/2026		

4/29/2022	78.08	BankUnited	1.000	78.08
Interest Received		0.95% due 3/31/2026		
4/29/2022	0.01	Wells Fargo Advisors	1.000	0.01
Interest Received		Monthly Interest		
Local Agency Investment Fund				
4/12/2022	25,000.00	From Local Agency Investment fund	1.000	25,000.00
Transfer		to Wells Fargo Checking		
4/15/2022	843.38	Local Agency Investment Fund	1.000	843.38
Interest Received		Quarterly interest		





Item J 1

Foresthill Public Utility District

Proposed 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
Proposed Budget
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For the Year Ending June 30, 2023**

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FORESTHILL PUBLIC UTILITY DISTRICT

BOARD OF DIRECTORS

Robert Palmeri
Patty Wade
Jane Stahler
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
Proposed Budget
Budget Revenues and Expenses by Fund and Category
For the Year Ending June 30, 2023**

Description	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
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
Proposed Budget
General Fund Revenues
For the Year Ending June 30, 2023**

Description	FY 2023 Proposed 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
Proposed Budget
Summary of Expenses by Function
For the Year Ending June 30, 2023**

	FY 2022 Budget	FY 2023 Proposed Budget	FY 2022 Budget	FY 2022 Projected
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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
52000	Taxes	64,997	65,447	62,241
52000	Benefits	390,632	388,627	328,922
53000	Supplies	110,700	95,700	93,069
54000	Equipment	52,500	44,500	61,272
55000	Contracted Services	265,600	251,600	237,368
57000	Utilities	64,000	56,500	48,197
58000	Insurances and fees	170,272	128,732	142,255

752,845	740,172	703,085	696,291	673,435
60,213	55,441	55,159	54,469	59,546
323,017	299,967	313,073	477,161	269,925
115,418	78,563	94,728	97,242	81,805
61,720	42,043	29,848	26,361	86,702
303,525	309,599	184,563	149,562	128,565
52,991	50,607	40,301	36,634	36,567
127,864	90,953	106,880	87,015	56,531

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

Account Number	FY 2022 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
Proposed Budget
Pumping
For the Year Ending June 30, 2023**

Account Number	FY 2022 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
Proposed Budget
Treatment
For the Year Ending June 30, 2023**

Account Number	FY 2022 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
Proposed Budget
Distribution
For the Year Ending June 30, 2023**

Account Number	FY 2022 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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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%
.	
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
Proposed Budget
Customer Service
For the Year Ending June 30, 2023**

Account Number	FY 2022 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
Proposed Budget
Regulatory Compliance
For the Year Ending June 30, 2023**

Account Number	FY 2022 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
Proposed Budget
Management and Administration
For the Year Ending June 30, 2023**

Account Number	FY 2022 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
Proposed Budget
Special Revenue Funds
For the Year Ending June 30, 2023**

Description	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
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

RESOLUTION NO. 2022-05

RESOLUTION OF THE BOARD OF DIRECTORS OF
THE FORESTHILL PUBLIC UTILITY DISTRICT
ADOPTING FISCAL YEAR 2022-2023 OPERATING BUDGET

Whereas, the Foresthill Public Utility District desires that its operations be performed in a fiscally responsible manner, and

Whereas, the District has charged the Finance Manager with preparing and delivering a balanced budget.

Whereas, the Finance Manager prepared a Proposed Budget for the Year Ending June 30, 2023, and

Whereas, the attached document, "Foresthill Public Utility District, Adopted Operating Budget, For the Year Ending June 30, 2023," was presented at the Board Meeting on June 8, 2022, and

Whereas, this resolution is required for the orderly operation and maintenance of District records and activities and setting forth the usual and projected expenses of the District during the 2022-2023 fiscal year beginning July 1, 2022 and ending June 30, 2023;

THEREFORE, BE IT RESOLVED that the Board of Directors of the Foresthill Public Utility District does hereby adopt the budget for the fiscal year 2022-2023.

APPROVED, PASSES AND ADOPTED by the Foresthill Public Utility District Board of Directors on June 8, 2022, by the following vote:

AYES

NOES

ABSENT

ABSTAIN

Robert Palmeri, President, Board of Directors
Foresthill Public Utility District

ATTEST:

Henry N. White, Clerk, Board of Directors
Foresthill Public Utility District