

**Foresthill Public Utility District**  
**Adopted Operating Budget**  
**For the Year Ending June 30, 2014**

**Foresthill Public Utility District  
Adopted Budget  
Budget Revenues and Expenses by Category  
For the Year Ending June 30, 2014**

Account Categories	General Ledger Reference	FY 2014 Budget					Total
		General Fund	Gen Fund Reserves	Repair & Replacement	Debt Service	Cap Improve Program	
<b>Revenues</b>		1,283,503	49,304	361,747	226,637	18,776	1,939,967
<b>Operational Expenses</b>							
Source of supply	51000 - 51900	81,299					81,299
Pumping	52000 - 52900	16,591					16,591
Treatment	53100 - 53900	143,206					143,206
Distribution	54100 - 54900	181,686					181,686
Meter Reading	55100 - 55900	8,287					8,287
Administration	56100 - 56218	750,883					750,883
		-					-
<b>Total Operational Expenses</b>		1,181,952	-	-	-	-	1,181,952
<b>Net Operating Profit</b>		101,551	49,304	361,747	226,637	18,776	758,015
<b>Non-Operating Activity</b>							
General Fund Contribution to Assessment #2		100,094					100,094
Capital Projects							
Back up generator		-				70,000	70,000
ERTS replacement				5,000			5,000
Filter replacement				300,000			300,000
Spalling repair study				25,000			25,000
Debt Service					214,338		214,338
Transfers							-
<b>Total</b>		100,094	-	330,000	214,338	70,000	714,432
<b>Total Uses (Total Operating Exp + Non Operating Activity + Transfers)</b>		1,282,046	-	330,000	214,338	70,000	1,896,384
<b>Excess of Revenue/(Uses)</b>		1,457	49,304	31,747	12,299	(51,224)	43,583
<b>Beginning Fund Balances</b>		218,113	49,304	659,146	261,364	210,857	1,398,784
<b>Change in Fund Balances</b>		1,457	49,304	31,747	12,299	(51,224)	43,583
<b>Ending Fund Balances</b>		219,570	98,608	690,893	273,663	159,633	1,442,367

**Foresthill Public Utility District  
Adopted Budget  
Budget Revenues and Expenses by Category  
For the Year Ending June 30, 2014**

Account Categories	General Ledger Reference	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2013 Budget	FY 2014 Adopted Budget
<b>Revenues</b>		1,243,334	1,283,832	1,281,423	1,305,510	1,283,503
<b>Operational Expenses</b>						
Source of Supply	51000 - 51900	79,741	82,274	80,110	72,549	81,299
Pumping	52000 - 52900	10,584	9,755	15,258	19,837	16,591
Treatment	53100 - 53900	169,030	152,838	131,681	121,890	143,206
Distribution	54100 - 54900	250,070	160,245	187,186	206,462	181,686
Meter Reading	55100 - 55900	8,798	1,134	8,578	7,676	8,287
General & Administration	56100 - 56218	915,114	989,581	674,630	704,766	750,883
Depreciation & Amortization			-	-	-	-
Total Operational Expenses		1,433,337	1,395,828	1,097,444	1,133,180	1,181,952
Net Operations		(190,003)	(111,996)	183,979	172,330	101,551
<b>Non-Operating Activity</b>						
Sale of fixed assets		-	-	4,250	-	-
Insurance reimbursements				9,272		
General Fund contribution to Assessment #2		(100,000)	(100,000)	(100,094)	(100,094)	(100,094)
Furniture & Equipment		-	-	(2,984)	-	-
Total Non-Operating Activity		(100,000)	(100,000)	(89,556)	(100,094)	(100,094)
<b>Revenues In Excess of Expenditures</b>		<b>\$(290,003)</b>	<b>\$(211,996)</b>	<b>\$94,423</b>	<b>\$72,236</b>	<b>\$1,457</b>

**Foresthill Public Utility District  
Adopted Budget  
Budget Revenues  
For the Year Ending June 30, 2014**

Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2013 Budget	FY 2014 Adopted Budget
<b>Budget Revenues</b>					
Water - Residential	964,871	889,758	774,657	776,817	789,709 <sup>1</sup>
Water - Multi-Family	-	133,094	89,761	130,221	90,997 <sup>1</sup>
Water - Commercial	125,239	136,669	99,394	117,704	106,288 <sup>1</sup>
Water - Inactive Accounts	-	-	-	11,845	-
Water - Overage	-	-	194,025	168,975	180,696
Meter Installation	3,000	3,750	6,000	1,500	3,000
Service Installations	-	413	-	828	1,000
Inspection Fees	-	-	-	1,000	1,000
Interest Income	2,720	2,025	1,960	2,000	1,600
Property Tax Revenue	68,861	69,974	70,259	70,000	70,962
Water Charges Penalties	25,728	22,629	32,353	18,720	25,000
Service Charges and Reconnects	10,074	10,411	10,877	150	10,000
Miscellaneous	3,608	13,750	2,136	5,000	2,500
Standby Charges	2,375	1,360	-	750	750
R&R Contribution to General Fund	-	-	-	-	-
Will Serve	36,858	-	-	-	-
<b>Total Revenues</b>	<b>1,243,334</b>	<b>1,283,832</b>	<b>1,281,423</b>	<b>1,305,510</b>	<b>1,283,503</b>

1. The computations were made using water rates for FY 2013-14 per Ordinance Number 10-03.

**Foresthill Public Utility District  
 Adopted Budget  
 Source of Supply  
 For the Year Ending June 30, 2014**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2013 Budget	FY 2014 Adopted Budget
<b>Source of Supply</b>						
51100	Salaries	13,389	2,621	11,224	5,699	12,499
51200	Maintenance	3,172	13,130	3,740	2,850	3,000
51300	Restoration Fee	16,078	19,123	19,837	20,300	20,000
51325	Instrumentation Study/Replace	4,300	2,575	-	3,200	
51350	State Dam Inspection	37,432	30,499	35,344	35,000	35,500
51375	Water Rights and Storage Fees	1,138	1,665	1,665	4,000	2,000
51400	Vehicle Expense	1,283	11,985	4,728	750	4,700
51500	Power	2,949	676	3,573	750	3,600
	<b>Total</b>	<b><u>\$79,741</u></b>	<b><u>\$82,274</u></b>	<b><u>\$80,110</u></b>	<b><u>\$72,549</u></b>	<b><u>\$81,299</u></b>

**Foresthill Public Utility District  
 Adopted Budget  
 Pumping  
 For the Year Ending June 30, 2014**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2013 Budget	FY 2014 Adopted Budget
<b>Pumping</b>						
52100	Salaries	803	846	6,637	8,787	7,391
52200	Maintenance	33	1,359	-	2,200	100
52300	Power	7,396	7,386	7,438	7,600	7,600
52301	Propane	1,645	-	88	500	500
52400	Vehicle Expense	707	165	1,094	750	1,000
	<b>Total</b>	<b><u>\$10,584</u></b>	<b><u>\$9,755</u></b>	<b><u>\$15,258</u></b>	<b><u>\$19,837</u></b>	<b><u>\$16,591</u></b>

**Foresthill Public Utility District  
Adopted Budget  
Treatment  
For the Year Ending June 30, 2014**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2013 Budget	FY 2014 Adopted Budget
<b>Treatment</b>						
53100	Salaries	116,167	109,201	79,657	68,890	88,706
53200	Equipment Maintenance	2,853	7,052	4,501	4,000	4,000
53250	General Maintenance	11,775	2,665	5,302	6,000	6,000
53260	State Dept. of Health Services	9,265	8,334	10,097	10,000	10,000
53300	Water Analysis	6,189	6,488	6,270	7,000	6,500
53400	Vehicle Expense	1,955	255	4,400	2,000	4,000
53500	Chemicals	14,048	14,885	16,586	17,000	17,000
53600	Power	4,605	3,958	4,634	5,000	5,000
53601	Propane	2,173	-	235	2,000	2,000
	<b>Total</b>	<b><u>\$169,030</u></b>	<b><u>\$152,838</u></b>	<b><u>\$131,681</u></b>	<b><u>\$121,890</u></b>	<b><u>\$143,206</u></b>

**Foresthill Public Utility District  
Adopted Budget  
Distribution  
For the Year Ending June 30, 2014**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2013 Budget	FY 2014 Adopted Budget
<b>Distribution</b>						
54100	Salaries	208,474	142,505	143,893	181,762	154,936
54150	Tools	596	212	1,782	1,500	1,500
54200	Maintenance	22,523	12,001	33,299	14,000	16,000
54220	General Shop Maintenance	7,054	574	540	500	1,000
54400	Vehicle Expense	9,809	4,340	7,466	5,500	7,000
54500	USA Tags	150	150	206	1,200	500
54555	DOT Testing	201	463	-	750	250
56224	Propane	1263	-	-	1,250	500
<b>Total</b>		<b><u>\$250,070</u></b>	<b><u>\$160,245</u></b>	<b><u>\$187,186</u></b>	<b><u>\$206,462</u></b>	<b><u>\$181,686</u></b>



**Foresthill Public Utility District  
 Adopted Budget  
 Meter Reading  
 For the Year Ending June 30, 2014**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2013 Budget	FY 2014 Adopted Budget
<b>Meter Reading</b>						
55100	Salaries	7,296	770	7,155	6,676	6,787
55400	Vehicle Expense	1,502	365	1,423	1,000	1,500
	<b>Total</b>	<b><u>\$8,798</u></b>	<b><u>\$1,134</u></b>	<b><u>\$8,578</u></b>	<b><u>\$7,676</u></b>	<b><u>\$8,287</u></b>

**Foresthill Public Utility District  
Adopted Budget  
General and Administration  
For the Year Ending June 30, 2014**

Account	Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected	FY 2013 Budget	FY 2014 Adopted Budget
<b>General and Administration</b>						
56100	Salaries	268,928	146,497	204,298	182,360	217,944
56400	Taxes and benefits	244,029	201,649	169,005	193,500	230,833
56130	Maintenance	2,843	2,598	1,571	3,600	2,000
56210	Accounting and Auditing	7,711	11,100	7,400	12,000	8,000
56212	County Tax Collection Charge	2,065	1,495	2,028	2,250	2,250
56213	Legal Services	98,792	195,882	75,814	80,000	80,000
56214	Office Supplies	16,979	23,494	17,692	20,000	18,000
56216	Telephone & Internet	6,045	8,215	7,564	10,500	8,250
56218	Utilities	5,323	6,898	5,252	5,000	6,000
56219	Engineering Services	20,857	150,869	17,391	20,000	20,000
56217	Travel - Seminars/Workshops	2,237	1,712	4,733	4,000	3,500
56220	Other General Expense	6,963	7,646	6,071	5,000	6,000
56221	Public Information Program	1,285	48,639	126	3,000	-
56222	Dues and Subscriptions	9,736	15,379	8,941	12,500	9,000
56226	Bank analysis/other fees			7,066	-	7,000
56225	Prop 218	2,043	847	-	2,500	-
56223	Computer Enhancement Service	9,974	9,779	10,038	9,000	4,550
56310	Workers Compensation	26,577	12,136	9,219	22,500	11,000
56422	OPEB Pre-funding	27,056	27,056	27,056	27,056	27,056
56320	Liability and Vehicle Insurance	31,886	30,518	30,567	30,600	32,000
56421	Retiree Medical Insurance	104,799	46,181	46,914	45,800	50,000
56450	Uniforms	4,570	6,358	5,704	6,000	4,000
59400	Election Expense	5,045	32,395	6,743	6,000	-
80400	Other Operating Expense	9,371	2,236	3,438	1,600	3,500
	<b>Total</b>	<b><u>\$915,114</u></b>	<b><u>\$989,581</u></b>	<b><u>\$674,630</u></b>	<b><u>\$704,766</u></b>	<b><u>\$750,883</u></b>