



# Foresthill Public Utility District

## Adopted Operating Budget

For the Year Ending June 30, 2017

### **Board of Directors**

Helen Rogers West - President  
Tamra West - Vice-President  
Linda Cholcher - Treasurer  
Sherry Wicks - Board Member  
Neil Cochran - Board Member

### **Finance Committee**

Linda Cholcher  
Sherry Wicks

### **General Manager**

Hank White

### **Budget Staff**

Roger Carroll

**Effective Date: July 1, 2016**

**Foresthill Public Utility District  
Adopted Budget  
Table of Contents  
For the Year Ending June 30, 2017**

<b>Description</b>	<b>Page</b>
Budget Revenues and Expenses by Category - All Funds	1
Budget Revenues and Expenses by Category - General Fund	2
Revenues - detail	3
Expenses	
Summary of Expenses by Function	4
Source of Supply	5
Pumping	6
Treatment	7
Distribution	8
Customer Service	9
Regulatory Compliance	10
Management and Administration	11



June 30, 2016

Honorable President and Board Members:

The attached Budget for the Foresthill Public Utility District for Fiscal Year 2016/17 has been prepared in compliance with the State of California Government Code. Staff prepared a workable document reflecting the manager's recommendations for review and consideration at the special District board meeting on June 22, 2016. This document is a compilation of the recommendations and the consensus derived from discussions at the council meeting.

The budget document presents a conservative budget, with operating revenues and expenditures projected at \$1,788,300 and \$1,416,303 respectively. Scheduled capital improvement project costs exceed current year capital improvement revenues by \$851,307. This shortfall is expected to be covered by existing reserves dedicated to capital improvements. Specifically, the net profit on the prior year water transfer (approximately \$900,000) will be used. Not including the use of designated reserves, this budget projects a 12.2% increase in revenue and a 4.1% decrease in expenditures from the prior year budget.

## **Budget Highlights**

### **Revenues**

Revenues are estimated based on prior year experience and State generated estimates. The 2016/17 budget revenues are projected at approximately 107.3% of prior year actual amounts. See the detailed analysis, below, for explanation of these estimates.

General Fund Revenues are available for the District's day to day operations, without restriction to specific projects or programs. The District receives about 93% of its revenues from user fees. The majority of the remaining revenue is from the ad valorem property tax and revenue from investments.

At the beginning of the previous fiscal year, the District performed a rate study in accordance with Proposition 218. Rather than an election of the registered voters in the District, the Proposition 218 procedure relies on a "negative" vote of the property owners within the district. Notification is sent to all property owners with specific instructions on how to register a "protest" against the rate increase. If 50% of the property owners, plus 1, submit a protest, the rate increase would have failed. In this case, less than 20% submitted a protest and the rate increase passed. The first increase became effective on July 15, 2014, with subsequent increases each year. These rates are reflected in this budget.

During 2014-15, the District transferred 2,000 acre feet of water to the Santa Clara Valley Water District for \$1,000,000. Another transfer is being negotiated, but the amount and probability of success are not currently estimable, so it is not included in the budget.

### **Expenditures**

The District's purpose is to supply water to the customers within the District. More than two-thirds of the General Fund budget goes into acquiring, treating and delivering the water to the consumers. 25% of the budget is necessary for compliance with Federal, State and local laws and regulations. Less than 15% of the budget goes into administration and overhead.

**Cost Allocations.** The District directly allocates costs to the funds and departments that directly benefit from those costs. Most payroll costs are allocated during the payroll process, based on line items on the time sheets. Some costs are allocated based on factors calculated

during the budget process. These factors come from a review of each staff position and its related functions.

**Staffing.** The District added an additional Utility Operator and an Administrative Assistant during 2015/16. Both positions were budgeted for in the Proposition 218 compliant rate study done in 2014.

The District pays, in addition to wages and the related employer taxes, the employee share of retirement cost for “Classic” employees. Classic employees are those who were members of CalPERS before January 1, 2014. Employees hired by CalPERS employers for the first time after December 31, 2013 are considered “PEPRA” employees and are required to pay 50% of the normal retirement cost.

The District pays for 80% of medical and dental insurance up for each full-time regular or probationary employee, and has provided a Section 457 deferred compensation plan (employee contributions only – no employer match). The District also provides life insurance equivalent to one year’s pay at no cost to employees.

The “Classic” employees are members of the California Public Employee Retirement System (CalPERS), participating in the 3% @ 60 plan for Miscellaneous employees. CalPERS’ retirement plans are similar to Social Security, in that there are employee withholdings and employer contributions. The District has elected to pay both the employer and employee contributions, without withholding from the employee’s pay.

In the 3% @ 60 plan, a member retiring at age 60 will receive an annual retirement income equal to 3% of the average of the employee’s highest three years income, times the number of years the employee was in the plan.

The District’s share of contributions for 2016/17 is 11.995% of employee base pay, plus the employee share of 8% for a total cost of 19.995% of base pay for retirement.

“PEPRA” employees are members of the 2% at 62 plan. The plan cost for 2016/17 is 13.11% of payroll and the District and employee share the cost at 6.555% each.

**Capital Outlay Items.** The District’s major projects for 2016/17 include constructing an additional water storage tank at the treatment plant and continue working on extending the District’s water rights at the reservoir.

## **Changes in Funding and Levels of Service**

We anticipate no changes in levels of funding or customer service during the fiscal year.

## **Debt**

During 2014-15, the District refinanced the debt on the Sugar Pine reservoir, reducing the interest rate and the maturity date. The District is not pursuing refinancing the debt for the Assessment District. This is expected to reduce the total liability and, ultimately, the maturity of the debt. We expect this refinance to save the combined rate payers in the assessment district between \$15,000 and \$20,000 annually.

## **Recent Accomplishments**

During 2015/16 the District completed the design of the new water storage tank and began construction. The District is continuing the process of extending the District’s water rights.

## **Current Issues**

While the District has sufficient water reserves for its customers, the State is still considered to be in a drought. The District will continue to work with its customers to control excessive use and is considering

ways to support and assist other agencies without impacting the District's customer base.

## Conclusion

Although the future presents the challenge of finding and securing new or improved sources of revenue, the Foresthill Public Utility District Board and Staff have demonstrated, for years, the ability to provide good service, with minimal resources. The budget as presented allocates funds conservatively and appropriately, allowing the District to accomplish goals set by the Board: to provide a safe and sustainable water supply.

Respectfully submitted,

Hank White

Roger Carroll

General Manager

Finance Manager



**Foresthill Public Utility District**  
**Adopted Budget**  
**Budget Revenues and Expenses by Category**  
**For the Year Ending June 30, 2017**

Account Categories	General Fund	Gen Fund Reserves	Repair & Replacement	Debt Service	Cap Improve Program	Total
<b>Revenues</b>	1,788,300	51,000	440,000	210,000	18,776	2,508,076
<b>Operational Expenses</b>						
Source of supply	63,069					63,069
Pumping	30,128					30,128
Treatment	144,435					144,435
Distribution	204,893					204,893
Customer Service	417,403					417,403
Regulatory Compliance	354,052					354,052
Management and Administration	202,324					202,324
<b>Total Operational Expenses</b>	1,416,303	-	-	-	-	1,416,303
<b>Net Operating Profit</b>	371,997	51,000	440,000	210,000	18,776	1,091,773
<b>Non-Operating Activity</b>						
General Fund Contribution to Assessment #2	100,000					100,000
CIP - Sugar pine dam						-
CIP - Regulatory			350,000			350,000
CIP - Treatment Plant						-
CIP - Distribution System			1,000,000			1,000,000
CIP - Equipment/Technology						-
Debt Service				170,083		170,083
Transfers						-
<b>Total Non-Operating Activity</b>	100,000	-	1,350,000	170,083	-	1,620,083
<b>Total Uses (Total Operating Exp + Non Operating Activity + Transfers)</b>	1,516,303	-	1,350,000	170,083	-	3,036,385
<b>Excess of Revenue/(Uses)</b>	271,997	51,000	(910,000)	39,917	18,776	(528,309)
<b>Estimated Fund Balances, July 1, 2016</b>	675,633	215,000	1,645,000	480,000	417,380	3,433,013
<b>Change in Fund Balances</b>	271,997	51,000	(910,000)	39,917	18,776	(528,309)
<b>Estimated Fund Balances, June 30, 2017</b>	<b>947,630</b>	<b>266,000</b>	<b>735,000</b>	<b>519,917</b>	<b>436,156</b>	<b>2,904,704</b>

**Foresthill Public Utility District  
Adopted Budget  
Budget Revenues and Expenses by Category  
For the Year Ending June 30, 2017**

Account Categories	FY 2017 Adopted Budget	FY 2016 Budget	FY 2016 Projected	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
<b>Revenues</b>	1,788,300	1,593,380	1,667,768	2,525,410	1,350,773	1,336,579	1,283,832	1,206,476
<b>Operational Expenses</b>								
Source of Supply	63,069	102,444	40,578	52,694	52,018	31,028	29,804	26,684
Pumping	30,128	36,918	19,572	20,239	22,173	18,556	10,204	10,937
Treatment	144,435	276,494	192,530	181,974	146,610	160,962	198,569	206,514
Distribution	204,893	247,964	298,954	259,959	267,830	273,425	239,449	344,483
Customer Service	417,403	394,732	337,993	310,479	256,354	268,446	204,542	323,824
Regulatory Compliance	354,052	236,644	156,862	189,580	186,443	264,404	339,786	291,579
Management and Administration	202,324	181,604	159,606	157,141	199,576	194,377	373,623	229,466
<b>Total Operational Expenses</b>	<b>1,416,303</b>	<b>1,476,800</b>	<b>1,206,095</b>	<b>1,172,067</b>	<b>1,131,005</b>	<b>1,211,196</b>	<b>1,395,977</b>	<b>1,433,487</b>
<b>Net Operations</b>	<b>371,997</b>	<b>116,580</b>	<b>461,673</b>	<b>1,353,344</b>	<b>219,768</b>	<b>125,383</b>	<b>(112,145)</b>	<b>(227,011)</b>
<b>Non-Operating Activity</b>								
Sale of fixed assets	-	-				4,250	-	-
Insurance reimbursements						9,272		
General Fund contribution to Assessment #2	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,094)	(100,000)	(100,000)
Capital activities						(2,984)	-	-
<b>Total Non-Operating Activity</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(89,556)</b>	<b>(100,000)</b>	<b>(100,000)</b>
<b>Revenues In Excess of Expenditures</b>	<b>\$271,997</b>	<b>\$16,580</b>	<b>\$361,673</b>	<b>\$1,253,344</b>	<b>\$119,768</b>	<b>\$35,827</b>	<b>\$(212,145)</b>	<b>\$(327,011)</b>

**Foresthill Public Utility District  
Adopted Budget  
Budget Revenues  
For the Year Ending June 30, 2017**

Description	FY 2017 Adopted Budget	FY 2016 Budget	FY 2016 Projected	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
-------------	------------------------	----------------	-------------------	----------------	----------------	----------------	----------------	----------------

**Budget Revenues**

Water Service	1,543,300	1,350,494	1,401,636	1,282,916	968,411	973,539	1,159,521	1,090,110
Water - Overage	117,000	141,386	117,335	134,763	235,738	214,365	-	-
Water - Low Usage Credit	(48,000)	(35,000)	(47,581)	(36,629)				
Meter Installation	5,000	1,500	6,750	4,500	6,203	5,250	3,750	3,000
Service Installations	2,000	1,000	2,810		825	825	413	-
Interest Income	38,000	15,000	37,097	8,308	2,562	2,903	2,025	2,720
Property Tax Revenue	80,000	78,000	79,874	76,507	74,452	70,297	69,974	68,861
Water Charges Penalties	35,000	25,000	39,160	33,191	35,755	33,172	22,629	25,728
Service Charges and Reconnects	10,000	10,000	13,374	10,109	9,785	11,130	10,411	10,074
Miscellaneous	5,000	5,000	16,314	1,010,659	15,937	23,918	13,750	3,608
Stub out Charges	1,000	1,000	1,000	1,085	1,105	1,180	1,360	2,375

<b>Total Revenues</b>	<b>1,788,300</b>	<b>1,593,380</b>	<b>1,667,768</b>	<b>2,525,410</b>	<b>1,350,773</b>	<b>1,336,579</b>	<b>1,283,832</b>	<b>1,206,476</b>
-----------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------

**Revenues**

The majority of revenues for the District come from customer billings for water service. The District currently bills approximately 1,975 residences and 65 businesses. The expected revenues for Fiscal Year 2017 budget use the rates that are to go into effect on July 15, 2016.

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



**Foresthill Public Utility District  
Adopted Budget  
Summary of Expenses by Function  
For the Year Ending June 30, 2017**

	Description	FY 2017 Adopted Budget	FY 2016 Budget	FY 2016 Projected	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
--	-------------	------------------------	----------------	-------------------	----------------	----------------	----------------	----------------	----------------

**Summary of Expenses by Function**

51000	Salaries	639,371	698,449	568,440	534,685	501,946	456,899	402,440	615,057
52000	Taxes	61,233	67,048	48,000	45,669	46,227	44,548	39,238	59,968
52100	Benefits	314,017	321,422	285,056	253,053	234,319	218,966	220,728	315,437
53000	Supplies	81,400	82,600	84,173	80,141	67,968	54,333	59,560	49,345
54000	Equipment	29,250	27,250	26,506	26,612	25,207	78,796	39,334	50,529
55000	Contracted Services	164,400	161,400	113,450	126,321	155,285	223,389	487,758	217,330
56000	Resource Development	41,781	41,781	9,443	15,023	25,902	46,582	44,147	39,029
57000	Utilities	34,600	27,950	34,564	30,925	28,162	29,785	27,133	31,399
58000	Other	50,250	48,900	36,463	59,637	45,989	57,899	75,639	55,393

<b>Total</b>		1,416,303	1,476,800	1,206,095	1,172,067	1,131,005	1,211,196	1,395,977	1,433,487
--------------	--	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------

**Foresthill Public Utility District  
Adopted Budget  
Source of Supply  
For the Year Ending June 30, 2017**

	Description	FY 2017 Adopted Budget	FY 2016 Budget	FY 2016 Projected	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
--	-------------	------------------------	----------------	-------------------	----------------	----------------	----------------	----------------	----------------

**Source of Supply**

51000	Salaries	33,628	55,638	23,148	31,662	21,252	12,286	2,621	13,389
52000	Taxes	3,279	5,425	2,257	2,624	1,985	1,198	256	1,305
52100	Benefits	15,762	25,781	10,836	12,209	8,067	4,617	1,137	4,585
53000	Maintenance	4,800	6,000	590	1,781	3,188	2,805	13,130	3,172
54000	Vehicle Expense		4,000	-		3,247	6,278	11,985	1,283
55000	Contracted Services			-	54	9,074			
56000	Resource Development			73		36			
57020	Power	3,600	3,600	3,674	4,364	3,431	3,845	676	2,949
58055	Other	2,000	2,000	-		1,738			

<b>Total</b>		63,069	102,444	40,578	52,694	52,018	31,028	29,804	26,684
--------------	--	--------	---------	--------	--------	--------	--------	--------	--------

**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*
Lead Utility Operator V - Treatment	19%
Lead Utility Operator V - Distribution	10%
Utility Operator IV	10%
Operations Supervisor	3%
Utility Operator I	3%
<b>Total Staffing required</b>	<b>44%</b>

\* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**Foresthill Public Utility District  
Adopted Budget  
Pumping  
For the Year Ending June 30, 2017**

Account	Description	FY 2017 Adopted Budget	FY 2016 Budget	FY 2016 Projected	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
---------	-------------	------------------------	----------------	-------------------	----------------	----------------	----------------	----------------	----------------

**Pumping**

51000	Salaries	12,627	18,943	6,842	8,108	8,700	6,451	846	803
52000	Taxes	1,231	1,847	511	694	853	629	82	78
52100	Benefits	5,919	8,778	3,023	3,025	3,302	2,424	367	275
53000	Materials and supplies	600	600	-	10	532	-	1,359	33
54000	Equipment expense	750	750	-	563	804	1,013	165	707
57020	Power	8,000	5,000	8,367	7,839	7,477	7,973	7,386	7,396
57030	Propane	500	500	830		506	66	-	1,645
58000	Other	500	500	-					

<b>Total</b>		30,128	36,918	19,572	20,239	22,173	18,556	10,204	10,937
--------------	--	--------	--------	--------	--------	--------	--------	--------	--------

**Pumping**

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

Staffing Required\*

Lead Utility Operator V - Treatment	11%
Lead Utility Operator V - Distribution	1%
Utility Operator IV	1%
Operations Supervisor	3%
Utility Operator I	3%
<b>Total Staffing required</b>	<b>18%</b>

\* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**Foresthill Public Utility District  
Adopted Budget  
Treatment  
For the Year Ending June 30, 2017**

Account	Description	FY 2017 Adopted Budget	FY 2016 Budget	FY 2016 Projected	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
---------	-------------	------------------------	----------------	-------------------	----------------	----------------	----------------	----------------	----------------

**Treatment**

51000	Salaries	66,041	151,514	103,557	100,606	78,815	83,647	109,201	116,167
52000	Taxes	6,439	14,773	7,940	8,334	8,476	8,156	10,647	11,326
52100	Benefits	30,955	70,207	45,248	38,533	29,917	31,435	47,363	39,784
53030	Operating supplies	10,000	12,000	7,961	12,024	7,531	4,232	2,665	11,775
53500	Chemicals	15,000	15,000	12,300	10,880	13,115	15,041	14,885	14,048
54020	Vehicle Expense	3,000	3,000	2,641	2,489	3,630	6,581	255	1,955
54040	Equipment Maintenance	4,000	2,000	5,428	3,143		4,377	7,052	2,853
55000	Contracted Services			533					
56000	Resource Development			-	660	105			
57000	Power	6,000	5,000	6,676	5,076	4,081	4,866	3,958	4,605
57030	Propane	1,000	1,000	206	81	587	176	-	2,173
58000	Other			41	150				
53060	Uniforms	2,000	2,000	-		353	2,452	2,543	1,828

<b>Total</b>		144,435	276,494	192,530	181,974	146,610	160,962	198,569	206,514
--------------	--	---------	---------	---------	---------	---------	---------	---------	---------

**Treatment**

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

Staffing Required\*

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

\* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**Foresthill Public Utility District  
Adopted Budget  
Distribution  
For the Year Ending June 30, 2017**

Account	Description	FY 2017 Adopted Budget	FY 2016 Budget	FY 2016 Projected	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
---------	-------------	------------------------	----------------	-------------------	----------------	----------------	----------------	----------------	----------------

**Distribution**

51000	Salaries	99,295	133,155	158,666	140,507	159,187	145,809	142,505	208,474
52000	Taxes	9,681	12,983	11,818	11,951	17,098	14,216	13,894	20,326
52100	Benefits	46,542	61,701	67,958	53,632	60,425	54,796	61,808	71,396
53000	Operating Supplies	25,000	25,000	28,539	22,037	14,488	3,773	212	596
53060	Uniforms	5,000	3,000	5,747	5,685	1,085	3,677	3,815	2,742
54020	Vehicle Expense	10,000	5,000	11,965	11,090	5,486	9,238	4,340	9,809
54030	Equipment rentals/repairs			2,311	3,959				
54110	General Shop Maintenance	6,000	6,000	1,422	5,245	6,597	41,607	12,575	29,577
55000	Contracted Services			6,114	3,519	2,099			
56000	Resource Development	225	225	220	158	217			
57000	Utilities	1,500	600	1,400	1,789	842		-	1263
58030	USA Tags	150	150	-	153	153	154	150	150
58100	Other	1,500	150	2,793	235	153	154	150	150

<b>Total</b>		204,893	247,964	298,954	259,959	267,830	273,425	239,449	344,483
--------------	--	---------	---------	---------	---------	---------	---------	---------	---------

**Distribution**

This cost center relates to all the activities necessary to move the water from the treatment facility to the end users. That includes the costs of maintaining the water lines, repairing leaks, and purchasing and tracking inventory of parts and supplies.

Staffing Required\*

Lead Utility Operator V - Treatment	2%
Lead Utility Operator V - Distribution	30%
Utility Operator IV	50%
Operations Supervisor	32%
Utility Operator I	47%
.	
Total Staffing required	161%

\* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**Foresthill Public Utility District  
Adopted Budget  
Customer Service  
For the Year Ending June 30, 2017**

Account	Description	FY 2017 Adopted Budget	FY 2016 Budget	FY 2016 Projected	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
---------	-------------	------------------------	----------------	-------------------	----------------	----------------	----------------	----------------	----------------

**Customer Service**

51000	Customer Service Salaries	238,728	227,425	197,038	189,435	163,424	152,017	106,248	200,924
52000	Taxes	23,276	22,174	15,153	16,189	12,290	14,822	10,359	19,590
52100	Benefits	111,899	105,383	84,780	71,263	58,750	57,129	46,082	68,810
53010	Office Supplies	21,000	21,000	20,878	20,178	3,221	24,805	23,494	16,979
54010	Vehicle Expense	500	1,500	134		1,179	1,371	365	1,502
55020	Computer Enhancement Service	10,000	5,000	9,654	3,094	17,010	10,688	9,779	9,974
55210	Contracted Services	2,000	4,000	836	1,947				
57010	Telephone & Internet	10,000	8,250	8,941	8,081	480	7,613	8,215	6,045
58010	Other	-	-	579	291				

<b>Total</b>		417,403	394,732	337,993	310,479	256,354	268,446	204,542	323,824
--------------	--	---------	---------	---------	---------	---------	---------	---------	---------

**Customer Service**

This cost center relates to all activities involving the customers, such as: reading the meters, preparing and issuing the bills, receiving and recording payments, and responding to and resolving customer issues.

Staffing Required\*

General Manager	75%
Administrative Assistant	30%
Customer Service Rep II	100%
Customer Service Rep I	100%
Lead Utility Operator V - Treatment	10%
Lead Utility Operator V - Distribution	16%
Utility Operator IV	6%
Operations Supervisor	20%
Utility Operator I	10%
<b>Total Staffing required</b>	<b>367%</b>

\* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**Foresthill Public Utility District  
Adopted Budget  
Regulatory Compliance  
For the Year Ending June 30, 2017**

Account	Description	FY 2017 Adopted Budget	FY 2016 Budget	FY 2016 Projected	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
<b>Regulatory Compliance</b>									
51000	Salaries	136,412	61,660	35,198	36,096	44,574	56,690	41,019	75,300
52000	Taxes	13,300	6,012	2,896	2,929	3,490	5,527	3,999	7,342
52100	Benefits	63,940	28,572	16,541	13,625	16,920	21,305	17,791	25,788
53000	Supplies			635	646	652			
55010	Water Analysis	7,500	7,500	5,053	7,344	7,188	6,083	6,488	6,189
55030	Accounting and Auditing	12,000	14,000	10,230	9,650	8,018	7,400	11,100	7,711
55050	Legal Services	45,000	45,000	9,838	20,657	39,434	94,845	195,882	98,792
55080	State Dam Inspection	38,000	36,000	36,956	36,648	36,848	35,894	30,499	37,432
56050	Restoration Fee - US Bureau of Reclamation	23,000	23,000	18,350	22,041	22,888	21,124	19,123	16,078
56060	State Dept. of Public Health	11,000	11,000	8,710	14,277	1,075	13,805	8,334	9,265
56225	Prop 218	1,400	1,400	-		987		847	2,043
58000	Other			7,185	21,070	1,545			
58055	Placer County Hazmat permit			4,868	4,599	1,157			
60000	Instrumentation Study - Div. of Safety of Dams			-				2,575	4,300
54050	Department of Transportation testing	500	500	401		67	67	463	201
56040	Water Rights and Storage Fees	2,000	2,000	-		1,600	1,665	1,665	1,138
<b>Total</b>		<b>354,052</b>	<b>236,644</b>	<b>156,862</b>	<b>189,580</b>	<b>186,443</b>	<b>264,404</b>	<b>339,786</b>	<b>291,579</b>

**Regulatory Compliance**

This cost center relates to all activities imposed upon the District by outside agencies, like the Federal and State governments, and the costs of complying with those agencies.

Staffing Required\*

General Manager	25%
Administrative Assistant	30%
Lead Utility Operator V - Treatment	25%
Lead Utility Operator V - Distribution	25%
Utility Operator IV	25%
Operations Supervisor	25%
Utility Operator I	20%
<b>Total Staffing required</b>	<b>175%</b>

\* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.

**Foresthill Public Utility District  
Adopted Budget  
Management and Administration  
For the Year Ending June 30, 2017**

Account	Description	FY 2017 Adopted Budget	FY 2016 Budget	FY 2016 Projected	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
<b>Management and Administration</b>									
51000	Salaries	52,641	50,114	43,991	28,271	25,994			
52000	Taxes	4,027	3,834	7,425	2,949	2,035			
52000	Benefits	-		30,221	15,322	9,867			
52090	Retiree Medical Insurance	39,000	21,000	26,451	45,443	47,071	47,259	46,181	104,799
53000	Materials and supplies			7,522	6,901	24,156			
54110	Maintenance	5,000	5,000	2,605	123	4,264	8,333	2,598	2,843
55040	County Tax Collection Charge	2,000	2,000	1,906	2,491	1,543	1,521	1,495	2,065
55060	Engineering Services	10,000	10,000	-		6,297	30,203	150,869	20,857
55070	Public Information Program	-	-	-			95	48,639	1,285
56010	Dues and Subscriptions	13,000	13,000	7,652	13,668	13,910	13,390	15,379	9,736
56020	Travel - Seminars/Workshops	1,500	1,500	1,498	537	1,247	6,136	1,712	2,237
56422	OPEB Pre-funding	27,056	27,056	-		10,387	27,056	27,056	27,056
57020	Utilities	4,000	4,000	4,470	3,696	10,758	5,246	6,898	5,323
58010	Other General Expense	5,500	5,500	921	6,047	5,465	19,114	9,882	16,334
58020	Election Expense	5,100	5,100	-	500		5,057	32,395	5,045
58050	Bank analysis/other fees	5,000	5,000	5,155	4,452	4,505			
58060	Liability and Vehicle Insurance	28,000	28,000	19,033	25,933	31,508	30,567	30,518	31,886
58090	Interest expense	500	500	755	805	569	401		
<b>Total</b>		<b>202,324</b>	<b>181,604</b>	<b>159,606</b>	<b>157,141</b>	<b>199,576</b>	<b>194,377</b>	<b>373,623</b>	<b>229,466</b>

**Management and Overhead**

This cost center includes the cost not directly attributable to specific cost centers, including the costs of the Board of Director's meetings, general accounting, and maintaining the District offices.

Staffing Required\*

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

\* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.