



Foresthill Public Utility District

Operating Budget

For the Year Ending June 30, 2018

Board of Directors

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

Finance Committee

Linda Cholcher
Mark Bell

General Manager

Hank White

Budget Staff

Roger Carroll

Effective Date: July 1, 2017

**Foresthill Public Utility District
Adopted Budget
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For the Year Ending June 30, 2018**

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Foresthil Public Utility District
Adopted Budget
Budget Revenues and Expenses by Fund and Category
For the Year Ending June 30, 2018

Account Categories	FY 2018 Adopted Budget	FY 2017 Budget	FY 2017 Projected	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
General Fund Revenues	1,925,413	1,788,300	1,915,999	1,723,688	1,350,773	1,336,579	1,283,833	1,206,476
Operational Expenses								
Source of Supply	65,958	63,069	38,547	36,669	52,018	31,028	29,804	26,684
Pumping	32,189	30,127	19,377	21,273	22,173	18,556	10,204	10,937
Treatment	158,301	144,435	209,524	190,874	146,610	160,962	198,569	206,514
Distribution	243,064	204,893	341,926	298,243	267,830	273,425	239,449	344,483
Customer Service	448,255	417,403	376,350	351,445	256,354	268,446	204,542	323,824
Regulatory Compliance	352,424	354,052	157,783	156,938	186,443	264,404	339,786	291,579
Management and Administration	193,156	202,324	149,069	127,738	199,576	194,377	373,623	229,466
Total Operational Expenses	1,493,347	1,416,303	1,292,576	1,183,180	1,131,005	1,211,196	1,395,977	1,433,487
Net Operations	432,066	371,997	623,423	540,507	219,768	125,383	(112,144)	(227,011)
Non-Operating Activity								
Sale of fixed assets	-	-	-	-	-	4,250	-	-
Insurance reimbursements	-	-	-	-	-	9,272	-	-
General Fund contribution to Assessment #2	-	(100,000)	(100,000)	(100,000)	(100,000)	(100,094)	(100,000)	(100,000)
Capital activities	-	-	-	-	-	(2,984)	-	-
Total Non-Operating Activity	-	(100,000)	(100,000)	(100,000)	(100,000)	(89,556)	(100,000)	(100,000)
General Fund Revenues In Excess of Expenditures	\$432,066	\$271,997	\$523,423	\$440,507	\$119,768	\$35,827	\$(212,144)	\$(327,011)
Spendable Unrestricted General Fund Reserves	\$2,238,098	\$1,554,607	\$1,806,033	\$1,282,610	\$842,102	\$722,334	\$686,508	\$898,652
Restricted Fund Reserves								
General Fund Reserves - Revenue	51,000	51,000	56,894	51,806	68,636	48,735	49,304	-
General Fund Reserves - Expenditures	-	-	-	-	-	-	-	-
General Fund Reserves - Fund Balance	326,375	269,481	275,375	218,481	166,675	98,039	49,304	-
Repair and Replacement Reserves - Revenue	440,000	440,000	474,210	1,328,669	405,645	356,729	53,750	-
Repair and Replacement Reserves - Expenditures	400,000	1,350,000	1,395,334	653,482	79,786	426,293	-	-
Repair and Replacement Reserves - Fund Balance	740,000	711,124	700,000	1,621,124	945,937	620,078	689,642	635,892
Debt Service Reserves - Revenue	210,000	210,000	212,708	212,320	218,723	220,773	-	-
Debt Service Reserves - Expenditures	119,607	39,917	116,766	170,458	174,740	217,632	185,147	-
Debt Service Reserves - Fund Balance	411,731	395,479	321,338	225,396	183,534	139,551	136,410	321,557
Capital Improvement Reserves - Revenue	18,776	18,776	94,831	115,874	44,855	66,862	-	-
Capital Improvement Reserves - Expenditures	150,000	-	-	-	-	-	-	-
Capital Improvement Reserves - Fund Balance	402,055	457,224	533,279	438,448	322,574	277,719	210,857	210,857

**Foresthill Public Utility District
Adopted Budget
General Fund Revenues
For the Year Ending June 30, 2018**

Description	FY 2018 Adopted Budget	FY 2017 Budget	FY 2017 Projected	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
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General Fund Revenues

Water Service	1,658,413	1,543,300	1,579,441	1,400,799	1,282,916	968,411	973,539	1,159,521
Water - Overage	130,000	117,000	148,210	130,880	134,763	235,738	214,365	-
Water - Low Usage Credit	(48,000)	(48,000)	(45,381)	(46,269)	(36,629)			
Meter Installation	7,000	7,000	6,750	11,060	4,500	7,028	6,075	4,163
Interest Income	38,000	38,000	32,105	39,066	8,308	2,562	2,903	2,025
Property Tax Revenue	90,000	80,000	88,678	84,600	76,507	74,452	70,297	69,974
Water Charges Penalties	35,000	35,000	39,838	35,555	33,191	35,755	33,172	22,629
Service Charges and Reconnects	10,000	10,000	12,695	13,730	10,109	9,785	11,130	10,411
Miscellaneous	5,000	5,000	53,633	54,238	1,010,659	15,937	23,918	13,750
Stub out Charges	-	1,000	30	30	1,085	1,105	1,180	1,360

Total General Fund Revenues	1,925,413	1,788,300	1,915,999	1,723,688	2,525,410	1,350,773	1,336,579	1,283,833
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Revenues

The majority of revenues for the District come from customer billings for water service. The District currently bills approximately 1,975 residences and 65 businesses. The expected revenues for Fiscal Year 2018 budget use the rates that are to go into effect on July 15, 2017.

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, 2018**

	Description	FY 2018 Adopted Budget	FY 2017 Budget	FY 2017 Projected	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
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Summary of Expenses by Function

51000	Salaries	722,420	639,372	665,091	557,912	534,685	501,946	456,899	402,440
52000	Taxes	69,275	61,233	54,767	50,366	45,669	46,227	44,548	39,238
52100	Benefits	313,070	314,017	249,407	250,339	253,053	234,319	218,966	220,728
53000	Supplies	87,600	81,400	93,029	98,123	80,141	67,968	54,333	59,560
54000	Equipment	29,250	29,250	33,881	26,850	26,612	25,207	78,796	39,334
55000	Contracted Services	133,250	164,400	101,132	107,477	126,321	155,285	223,389	487,758
56000	Resource Development	41,781	41,781	10,459	9,458	15,023	25,902	46,582	44,147
57000	Utilities	34,600	34,600	32,965	35,535	30,925	28,162	29,785	27,133
58000	Other	50,100	50,250	43,845	47,120	59,637	45,989	57,899	75,639

Total		1,481,347	1,416,303	1,284,576	1,183,180	1,172,067	1,131,005	1,211,196	1,395,977
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**Foresthill Public Utility District
Adopted Budget
Source of Supply
For the Year Ending June 30, 2018**

Description	FY 2018 Adopted Budget	FY 2017 Budget	FY 2017 Projected	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
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Source of Supply

51000	Salaries	36,329	33,628	23,027	21,213	31,662	21,252	12,286	2,621
52000	Taxes	3,542	3,279	2,245	1,809	2,624	1,985	1,198	256
52100	Benefits	15,687	15,762	7,896	9,295	12,209	8,067	4,617	1,137
53000	Maintenance	4,800	4,800	1,243	442	1,781	3,188	2,805	13,130
54000	Vehicle Expense			-			3,247	6,278	11,985
55000	Contracted Services			675	-	54	9,074		
56000	Resource Development			-	55		36		
57020	Power	3,600	3,600	3,389	3,855	4,364	3,431	3,845	676
58055	Other	2,000	2,000	71			1,738		

Total		65,958	63,069	38,547	36,669	52,694	52,018	31,028	29,804
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Source of Supply

The District owns water rights to the Sugar Pine Reservoir in the amount of 24,000 acre feet per year. The District also owns 2 wells and water rights on Mill Creek.

The costs for this cost center relate to owning, protecting and maintaining the facilities.

Staffing Required*

Lead Utility Operator V - Treatment	19%
Lead Utility Operator V - Distribution	10%
Utility Operator IV	10%
Operations Supervisor	3%
Utility Operator I	3%
Total Staffing required	44%

* 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, 2018**

Account	Description	FY 2018 Adopted Budget	FY 2017 Budget	FY 2017 Projected	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
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Pumping

51000	Salaries	14,281	12,627	6,945	7,570	8,108	8,700	6,451	846
52000	Taxes	1,392	1,231	568	640	694	853	629	82
52100	Benefits	6,166	5,919	2,381	3,012	3,025	3,302	2,424	367
53000	Materials and supplies	600	600	-	-	10	532	-	1,359
54000	Equipment expense	750	750	883	-	563	804	1,013	165
57020	Power	8,000	8,000	7,925	8,645	7,839	7,477	7,973	7,386
57030	Propane	500	500	674	1,406		506	66	-
58000	Other	500	500	-					

Total		32,189	30,127	19,377	21,273	20,239	22,173	18,556	10,204
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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*

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

* 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, 2018**

Account	Description	FY 2018 Adopted Budget	FY 2017 Budget	FY 2017 Projected	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
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Treatment

51000	Salaries	76,703	66,041	130,736	103,720	100,606	78,815	83,647	109,201
52000	Taxes	7,479	6,439	10,694	8,954	8,334	8,476	8,156	10,647
52100	Benefits	33,120	30,955	44,829	42,073	38,533	29,917	31,435	47,363
53030	Operating supplies	10,000	10,000	1,823	9,372	12,024	7,531	4,232	2,665
53500	Chemicals	15,000	15,000	11,608	12,198	10,880	13,115	15,041	14,885
54020	Vehicle Expense	3,000	3,000	2,147	3,252	2,489	3,630	6,581	255
54040	Equipment Maintenance	4,000	4,000	365	4,071	3,143		4,377	7,052
55000	Contracted Services			519	502				
56000	Resource Development			140	-	660	105		
57000	Power	6,000	6,000	6,565	6,416	5,076	4,081	4,866	3,958
57030	Propane	1,000	1,000	98	316	81	587	176	-
58000	Other			-	-	150			
53060	Uniforms	2,000	2,000	-			353	2,452	2,543

Total		158,301	144,435	209,524	190,874	181,974	146,610	160,962	198,569
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Treatment

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

Staffing Required*

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, 2018**

Account	Description	FY 2018 Adopted Budget	FY 2017 Budget	FY 2017 Projected	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
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Distribution

51000	Salaries	123,481	99,295	185,948	153,007	140,507	159,187	145,809	142,505
52000	Taxes	12,039	9,681	15,211	13,082	11,951	17,098	14,216	13,894
52100	Benefits	53,318	46,542	63,760	61,379	53,632	60,425	54,796	61,808
53000	Operating Supplies	30,000	25,000	46,171	38,241	22,037	14,488	3,773	212
53060	Uniforms	5,000	5,000	4,822	5,751	5,685	1,085	3,677	3,815
54020	Vehicle Expense	10,000	10,000	23,165	11,268	11,090	5,486	9,238	4,340
54030	Equipment rentals/repairs			-	2,226	3,959			
54110	General Shop Maintenance	6,000	6,000	1,300	2,600	5,245	6,597	41,607	12,575
55000	Contracted Services			100	6,114	3,519	2,099		
56000	Resource Development	225	225	239	519	158	217		
57000	Utilities	1,500	1,500	1,085	1,263	1,789	842		-
58100	Other	1,500	1,650	125	2,793	388	306	308	300

Total		243,064	204,893	341,926	298,243	259,959	267,830	273,425	239,449
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Distribution

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

Staffing Required*

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, 2018**

Account	Description	FY 2018 Adopted Budget	FY 2017 Budget	FY 2017 Projected	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
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Customer Service

	Customer Service Salaries	264,668	238,728	237,923	212,075	189,435	163,424	152,017	106,248
52000	Taxes	25,805	23,276	19,462	18,125	16,189	12,290	14,822	10,359
52100	Benefits	114,282	111,899	81,582	83,317	71,263	58,750	57,129	46,082
53010	Office Supplies	21,000	21,000	18,127	21,151	20,178	3,221	24,805	23,494
54010	Equipment maintenance	500	500	1,944	101		1,179	1,371	365
55020	Computer Enhancement Service	10,000	10,000	7,119	5,241	3,094	17,010	10,688	9,779
55210	Contracted Services	2,000	2,000	519	2,028	1,947			
57010	Telephone & Internet	10,000	10,000	9,141	9,407	8,081	480	7,613	8,215
58010	Other	-	-	532	-	291			

Total		448,255	417,403	376,350	351,445	310,479	256,354	268,446	204,542
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Customer Service

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

Staffing Required*

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

* 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, 2018**

Account	Description	FY 2018 Adopted Budget	FY 2017 Budget	FY 2017 Projected	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
Regulatory Compliance									
51000	Salaries	151,687	136,412	40,987	37,776	36,096	44,574	56,690	41,019
52000	Taxes	14,789	13,300	3,353	3,309	2,929	3,490	5,527	3,999
52100	Benefits	65,497	63,940	14,054	15,577	13,625	16,920	21,305	17,791
53000	Supplies	1,200		1,436	1,345	646	652		
55010	Water Analysis	7,500	7,500	5,323	7,249	7,344	7,188	6,083	6,488
55030	Accounting and Auditing	12,000	12,000	9,760	10,519	9,650	8,018	7,400	11,100
55050	Legal Services	25,000	45,000	15,804	7,181	20,657	39,434	94,845	195,882
55080	State Dam Inspection	38,000	38,000	36,956	36,956	36,648	36,848	35,894	30,499
56050	Restoration Fee - US Bureau of Reclamation	23,000	23,000	16,611	18,381	22,041	22,888	21,124	19,123
56060	State Dept. of Public Health	11,000	11,000	4,185	6,533	14,277	1,075	13,805	8,334
56225	Prop 218	250	1,400	-			987		847
58000	Other			9,315	7,245	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
54050	Department of Transportation testing	500	500	-			67	67	463
56040	Water Rights and Storage Fees	2,000	2,000	-			1,600	1,665	1,665
Total		352,424	354,052	157,783	156,938	189,580	186,443	264,404	339,786

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%
Total Staffing required	175%
* Staffing Required is represented as the percentage of time one employee spends in the cost center. 100% is the equivalent of one full time employee.	

**Foresthill Public Utility District
Adopted Budget
Management and Administration
For the Year Ending June 30, 2018**

Account	Description	FY 2018 Adopted Budget	FY 2017 Budget	FY 2017 Projected	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual	FY 2013 Actual	FY 2012 Actual
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Management and Administration

51000	Salaries	55,271	52,641	39,523	22,552	28,271	25,994		
52000	Taxes	4,228	4,027	3,233	4,449	2,949	2,035		
52000	Benefits	-		13,552	9,987	15,322	9,867		
52090	Retiree Medical Insurance	25,000	39,000	21,352	25,698	45,443	47,071	47,259	46,181
53000	Materials and supplies			7,800	9,622	6,901	24,156		
54110	Maintenance	5,000	5,000	4,077	3,333	123	4,264	8,333	2,598
55040	County Tax Collection Charge	2,000	2,000	3,563	1,906	2,491	1,543	1,521	1,495
55060	Engineering Services	-	10,000	-			6,297	30,203	150,869
55070	Public Information Program	-	-	-				95	48,639
56010	Dues and Subscriptions	13,000	13,000	8,971	7,652	13,668	13,910	13,390	15,379
56020	Travel - Seminars/Workshops	1,500	1,500	1,109	1,232	537	1,247	6,136	1,712
	Board Stipends	12,000		8,000					
56422	OPEB Pre-funding	27,056	27,056	-			10,387	27,056	27,056
57020	Utilities	4,000	4,000	4,087	4,226	3,696	10,758	5,246	6,898
58010	Other General Expense	5,500	5,500	5,030	4,575	6,047	5,465	19,114	9,882
58020	Election Expense	5,100	5,100	500		500		5,057	32,395
58050	Bank analysis/other fees	5,000	5,000	6,793	6,462	4,452	4,505		
58060	Liability and Vehicle Insurance	28,000	28,000	20,815	25,378	25,933	31,508	30,567	30,518
58090	Interest expense	500	500	664	667	805	569	401	

Total		193,156	202,324	149,069	127,738	157,141	199,576	194,377	373,623
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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*
Administrative Assistant	40%
Accountant	25%
Total Staffing required	65%

* 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.