



Foresthill Public Utility District

Operating Budget

For the Year Ending June 30, 2020

Board of Directors

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

Finance Committee

Linda Cholcher
Mark Bell

General Manager

Hank White

Budget Staff

Roger Carroll

Effective Date: July 1, 2019

**Foresthill Public Utility District
Adopted Budget
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For the Year Ending June 30, 2020**

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Foresthill Public Utility District
Adopted Budget
Budget Revenues and Expenses by Fund and Category
For the Year Ending June 30, 2020

Description	FY 2020 Budget	FY 2019 Budget	FY 2019 Projected	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual
General Fund Revenues	2,215,774	2,104,754	2,245,425	2,106,663	1,922,267	1,723,688	1,350,773
Operational Expenses							
Source of Supply	73,437	68,322	53,818	57,245	94,388	36,669	52,018
Pumping	39,974	37,904	17,351	25,033	20,779	21,273	22,173
Treatment	179,074	169,605	150,982	226,932	207,623	190,874	146,610
Distribution	293,920	268,038	284,854	333,780	337,685	298,243	267,830
Customer Service	521,593	497,602	374,708	382,927	372,483	351,445	256,354
Regulatory Compliance	485,427	419,314	446,709	207,628	181,622	156,938	186,443
Management and Administration	262,221	237,950	248,623	391,189	178,123	127,738	199,576
Total Operational Expenses	1,855,646	1,698,735	1,577,046	1,624,735	1,392,703	1,183,180	1,131,005
Net Operations	360,128	406,019	668,379	481,928	529,564	540,507	219,768
Non-Operating Activity							
Sale of fixed assets	-	-	-				
Insurance reimbursements							
General Fund contribution to Assessment #2	(100,000)		(100,000)		(100,000)	(100,000)	(100,000)
Capital activities	(863,000)	(300,000)	(300,000)				
Total Non-Operating Activity	(963,000)	(300,000)	(400,000)	-	(100,000)	(100,000)	(100,000)
General Fund Revenues In Excess of Expenditures	\$(602,872)	\$106,019	\$268,379	\$481,928	\$429,564	\$440,507	\$119,768
Spendable Unrestricted General Fund Reserves	\$1,067,488	\$1,508,001	\$1,670,360	\$2,313,474	\$1,831,546	\$1,401,982	\$961,475
Restricted Fund Reserves							
General Fund Reserves - Revenue	69,000	51,000	69,688	63,219	57,126	51,806	68,636
General Fund Reserves - Expenditures							
General Fund Reserves - Fund Balance	419,629	331,941	350,629	280,941	217,721	160,595	108,789
Repair and Replacement Reserves - Revenue	540,000	500,000	541,994	507,221	474,870	1,328,669	405,645
Repair and Replacement Reserves - Expenditures	1,770,000	325,000	96,815	425,330	1,154,557	653,482	79,786
Repair and Replacement Reserves - Fund Balance	36,183	996,004	1,266,183	821,004	739,113	1,418,800	743,613
Debt Service Reserves - Revenue	214,000	210,000	214,892	213,742	212,801	212,320	218,723
Debt Service Reserves - Expenditures	172,083	170,000	298,458	198,520	170,458	170,458	174,740
Debt Service Reserves - Fund Balance	120,645	202,294	78,728	162,294	147,072	104,728	62,866
Capital Improvement Reserves - Revenue	50,000	50,000	63,204	115,874	136,967	115,874	44,855
Capital Improvement Reserves - Expenditures	150,000		159,436	86,355	246,611		
Capital Improvement Reserves - Fund Balance	63,833	310,065	163,833	260,065	230,546	340,190	224,316

**Foresthill Public Utility District
Adopted Budget
General Fund Revenues
For the Year Ending June 30, 2020**

Description	FY 2020 Budget	FY 2019 Budget	FY 2019 Projected	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual
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General Fund Revenues

Water Service	1,878,774	1,810,754	1,832,951	1,733,592	1,587,443	1,400,799	1,282,916
Water - Overage	150,000	130,000	181,845	172,301	135,510	130,880	134,763
Water - Low Usage Credit	(48,000)	(48,000)	(47,561)	(51,386)	(52,324)	(46,269)	(36,629)
Meter Installation	7,000	7,000	5,250	9,000	9,000	11,060	4,500
Interest Income	70,000	65,000	73,262	58,538	34,313	39,066	8,308
Property Tax Revenue	103,000	90,000	101,014	92,212	87,227	84,600	76,507
Water Charges Penalties	40,000	35,000	44,815	42,473	38,725	35,555	33,191
Service Charges and Reconnects	10,000	10,000	11,383	18,172	14,860	13,760	11,194
Other Income (Net of related costs)	5,000	5,000	42,467	31,761	67,512	54,238	889,653

Total General Fund Revenues	2,215,774	2,104,754	2,245,425	2,106,663	1,922,267	1,723,688	2,404,404
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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 2020 budget carries on the rates that went into go into effect on July 15, 2018 and assumes a 2.5% annualized increase. The 2.5% is based on a potential increase from a cost of service study underway that may raise rates at some point during the year.

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

**Foresthill Public Utility District
Adopted Budget
Summary of Expenses by Function
For the Year Ending June 30, 2020**

Account Number	Description	FY 2020 Budget	FY 2019 Budget	FY 2019 Projected	FY 2018 Acutal	FY 2017 Acutal	FY 2016 Actual	FY 2015 Actual	FY 2014 Actual
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Summary of Expenses by Function

51000	Salaries	828,045	766,305	718,938	696,291	673,435	557,912	534,685	501,946
52000	Taxes	79,452	73,508	38,824	54,469	59,546	50,366	45,669	46,227
52100	Benefits	414,124	355,297	336,501	477,161	269,925	250,339	253,053	234,319
53000	Supplies	103,300	93,300	92,867	97,008	81,805	98,123	80,141	67,968
54000	Equipment	40,750	40,750	26,430	26,197	86,133	26,850	26,612	25,207
55000	Contracted Services	239,000	219,000	237,604	154,239	131,854	107,477	126,321	154,298
56000	Resource Development	52,225	52,225	51,388	36,138	10,472	9,458	15,023	25,902
57000	Utilities	43,000	43,000	33,804	36,634	36,567	35,535	30,925	28,162
58000	Other	55,750	55,350	40,690	46,598	42,965	47,120	59,637	46,976

Total		1,855,646	1,698,735	1,577,046	1,624,735	1,392,703	1,183,180	1,172,067	1,131,005
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**Foresthill Public Utility District
Adopted Budget
Source of Supply
For the Year Ending June 30, 2020**

Account Number	Description	FY 2020 Budget	FY 2019 Budget	FY 2019 Projected	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual
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Source of Supply

51000	Salaries	41,675	38,819	33,456	35,282	23,368	21,213	31,662
52000	Taxes	4,063	3,785	3,262	4,007	2,065	1,809	2,624
52100	Benefits	18,698	16,718	10,566	11,260	7,719	9,295	12,209
53000	Maintenance	2,000	2,000	2,325	1,366	1,191	442	1,781
54000	Vehicle Expense			1,452	58	54,366		
55000	Contracted Services			-		675	-	54
56000	Resource Development			-			55	
57020	Power	5,000	5,000	2,683	5,273	4,932	3,855	4,364
58055	Other	2,000	2,000	75		71		

Total		73,437	68,322	53,818	57,245	94,388	36,669	52,694
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Source of Supply

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

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

Staffing Required*

Utility Operator V - Treatment	3%
Utility Operator V - Distribution	19%
Utility Operator IV	10%
Operations Supervisor	10%
Utility Operator I	3%
 Total Staffing required	 45%

* 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, 2020**

Account Number	Description	FY 2020 Budget	FY 2019 Budget	FY 2019 Projected	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual
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Pumping

51000	Salaries	16,573	15,413	6,750	9,630	7,177	7,570	8,108
52000	Taxes	1,616	1,503	269	735	634	640	694
52100	Benefits	7,436	6,638	1,782	3,438	2,371	3,012	3,025
53000	Materials and supplies	600	600	83	116		-	10
54000	Equipment expense	750	750	-	344	1,006	-	563
57020	Power	10,000	10,000	8,466	9,198	8,916	8,645	7,839
57030	Propane	2,500	2,500	-	1,573	674	1,406	
58000	Other	500	500	-				

Total	39,974	37,904	17,351	25,033	20,779	21,273	20,239
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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	3%
Utility Operator V - Distribution	11%
Utility Operator IV	1%
Operations Supervisor	1%
Utility Operator I	3%
 Total Staffing required	 19%

* 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, 2020**

Account Number	Description	FY 2020 Budget	FY 2019 Budget	FY 2019 Projected	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual
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Treatment

51000	Salaries	87,361	82,192	73,123	137,563	130,812	103,720	100,606
52000	Taxes	8,518	8,013	7,293	10,502	11,560	8,954	8,334
52100	Benefits	39,196	35,400	34,927	49,868	43,214	42,073	38,533
53030	Operating supplies	10,000	10,000	8,138	2,390	1,755	9,372	12,024
53500	Chemicals	15,000	15,000	14,845	14,389	9,760	12,198	10,880
54020	Vehicle Expense	4,000	4,000	3,281	3,559	2,335	3,252	2,489
54040	Equipment Maintenance	4,000	4,000	993	894	274	4,071	3,143
55000	Contracted Services			-		389	502	
56000	Resource Development			-	114	105	-	660
57000	Power	8,000	8,000	6,609	7,197	7,321	6,416	5,076
57030	Propane	1,000	1,000	-	223	98	316	81
58000	Other			-			-	150
53060	Uniforms	2,000	2,000	1,773	234			

Total		179,074	169,605	150,982	226,932	207,623	190,874	181,974
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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*

Utility Operator V - Treatment	33%
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, 2020**

Account Number	Description	FY 2020 Budget	FY 2019 Budget	FY 2019 Projected	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual
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Distribution

51000	Salaries	139,180	132,387	142,569	186,214	190,127	153,007	140,507
52000	Taxes	13,570	12,908	11,173	14,216	16,802	13,082	11,951
52100	Benefits	62,445	57,018	60,605	67,316	62,808	61,379	53,632
53000	Operating Supplies	40,000	30,000	40,577	40,790	37,350	38,241	22,037
53060	Uniforms	6,500	6,500	4,513	7,742	5,953	5,751	5,685
54020	Vehicle Expense	15,000	15,000	11,577	7,856	12,921	11,268	11,090
54030	Equipment rentals/repairs	4,000	4,000	5,046	5,601	8,934	2,226	3,959
54110	General Shop Maintenance	6,000	6,000	1,967	2,725	975	2,600	5,245
55000	Contracted Services	3,000		3,512		300	6,114	3,519
56000	Resource Development	225	225	100		239	519	158
57000	Utilities	2,500	2,500	3,161	1,157	1,150	1,263	1,789
58100	Other	1,500	1,500	55	164	125	2,793	388

Total		293,920	268,038	284,854	333,780	337,685	298,243	259,959
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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*

Utility Operator V - Treatment	2%
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, 2020**

Account Number	Description	FY 2020 Budget	FY 2019 Budget	FY 2019 Projected	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual
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Customer Service

51000	Customer Service Salaries	307,595	277,845	239,706	238,440	237,013	212,075	189,435
52000	Taxes	29,991	27,090	3,512	18,203	20,979	18,125	16,189
52100	Benefits	138,007	119,667	89,631	85,042	78,259	83,317	71,263
53010	Office Supplies	21,000	21,000	14,973	18,843	16,679	21,151	20,178
54010	Equipment maintenance	2,000	2,000	2,115	2,442	1,108	101	
55020	Computer Enhancement Service	10,000	10,000	16,255	8,723	8,056	5,241	3,094
55210	Contracted Services	3,000	30,000	1,525	2,594	813	2,028	1,947
57010	Telephone & Internet	10,000	10,000	6,992	7,546	9,104	9,407	8,081
58010	Other	-	-	-	1,094	474	-	291

Total		521,593	497,602	374,708	382,927	372,483	351,445	310,479
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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%
Utility Operator V - Treatment	10%
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, 2020**

Account Number	Description	FY 2020 Budget	FY 2019 Budget	FY 2019 Projected	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual
Regulatory Compliance								
51000	Salaries	174,611	162,194	163,217	46,149	40,875	37,776	36,096
52000	Taxes	17,025	15,814	2,046	3,523	3,612	3,309	2,929
52100	Benefits	78,342	69,856	76,580	16,430	13,503	15,577	13,625
53000	Supplies	1,200	1,200	967	4,239	1,355	1,345	646
55010	Water Analysis	10,000	8,000	9,017	9,667	6,704	7,249	7,344
55030	Accounting and Auditing	15,000	12,000	10,800	9,760	9,760	10,519	9,650
55050	Legal Services	50,000	40,000	69,496	18,197	21,465	7,181	20,657
55080	State Dam Inspection	90,000	61,000	77,539	56,491	42,448	36,956	36,648
56050	Restoration Fee - US Bureau of Reclamation	23,000	23,000	21,432	20,961	16,466	18,381	22,041
56060	State Dept. of Public Health	13,500	13,500	7,892	9,525	12,597	6,533	14,277
58000	Other	5,250	5,250	1,306	6,166	6,654	7,245	21,070
58055	Placer County Hazmat permit	5,000	5,000	5,151	5,770	3,763	4,868	4,599
54050	Department of Transportation testing	500	500	607	750	301		
56040	Water Rights and Storage Fees	2,000	2,000	660		2,118		
Total		485,427	419,314	446,709	207,628	181,622	156,938	189,580

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. More and more time is being required of the utility workers to comply with regulations imposed by the State and Federal governments; activities include flushing lines and multiple water tests.	
Staffing Required*	
General Manager	25%
Administrative Assistant	30%
Utility Operator V - Treatment	25%
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, 2020**

Account Number	Description	FY 2020 Budget	FY 2019 Budget	FY 2019 Projected	FY 2018 Actual	FY 2017 Actual	FY 2016 Actual	FY 2015 Actual
Management and Administration								
51000	Salaries	61,051	57,455	60,116	43,015	44,064	22,552	28,271
52000	Taxes	4,670	4,395	11,269	3,284	3,893	4,449	2,949
52000	Benefits	55,000	25,000	51,569	231,658	37,429	9,987	15,322
52090	Retiree Medical Insurance	15,000	25,000	10,842	12,148	24,622	25,698	45,443
53000	Materials and supplies	7,000	7,000	6,445	7,134	7,762	9,622	6,901
54110	Maintenance	5,000	5,000	-	2,718	4,213	3,333	123
55040	County Tax Collection Charge	2,000	2,000	1,718			1,906	2,491
56010	Dues and Subscriptions	10,500	10,500	9,693	9,452	8,971	7,652	13,668
56020	Travel - Seminars/Workshops	1,500	1,500	1,595	1,573	1,157	1,232	537
55310	Board Stipends	12,000	12,000	12,000	11,800	6,000		
56422	OPEB Pre-funding	40,000	40,000	40,000	25,000			
57020	Utilities	4,000	4,000	5,894	4,468	4,372	4,226	3,696
58010	Other General Expense	5,500	5,500	3,844		729	4,575	6,047
58020	Election Expense	-	5,100	500		500		500
58050	Bank analysis/other fees	6,500	5,000	5,586	7,063	8,473	6,462	4,452
58060	Liability and Vehicle Insurance	32,000	28,000	27,552	31,877	25,441	25,378	25,933
58090	Interest expense	500	500	-		498	667	805
Total		262,221	237,950	248,623	391,189	178,123	127,738	157,141

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.	