

FORESTHILL PUBLIC UTILITY DISTRICT

AGENDA

Regular Meeting of
FORESTHILL PUBLIC UTILITY DISTRICT
FORESTHILL VETERANS MEMORIAL HALL
Leroy E. Botts Memorial Park
24601 Harrison Street, Foresthill, CA 95631
www.foresthillpud.com

“This institution is an equal opportunity provider and employer”

| | | |
|------------------|----------------------|------------------|
| Wednesday | June 14, 2017 | 2:00 P.M. |
|------------------|----------------------|------------------|

Written material introduced into the record: Citizens wishing to introduce written material on any item into the record at the public meeting are requested to provide a copy of the written material to the Clerk of the Board prior to the meeting date so that the material may be distributed to the Board of Directors prior to the meeting.

A. CALL TO ORDER:

B. ROLL CALL:

- _____ President Helen Rogers West
- _____ Vice President Tamra West
- _____ Treasurer Linda Cholcher
- _____ Director Neil Cochran
- _____ Director Mark Bell

C. PLEDGE OF ALLEGIANCE:

D. MEETING PROCEDURES:

| |
|---|
| All items on the agenda will be open for public comment before final action is taken. Speakers are requested to restrict comments to the item as it appears on the agenda and stay within a five-minute time limit. The President has the discretion of limiting the total discussion time for an item. As a courtesy to others, please turn off cell phones and any other distracting devices. |
|---|

E. ADOPTION OF THE AGENDA: (This is the time for agenda modifications)

F. PUBLIC COMMENT: This is the time for any member of the public to address the Board of Directors on any matter not on the agenda that is within the subject matter jurisdiction of the District. Directors and staff are limited by law to brief responses and clarifying questions or comments. There will be no votes on non-agenda items. Concerns may be referred to staff or placed on the next available agenda. Please note that comments from the public will also be taken on each agenda item. Comments shall be limited to five minutes per person, or such other time limit as may be imposed by the President.

G. CONSENT AGENDA: All items listed under the Consent Agenda are considered to be routine in nature and will be approved by one motion. There will be no separate discussion of these items unless a member of the Board or audience requests otherwise, in which case the item will be removed for separate consideration. Any item removed will be taken up following the motion to approve the Consent Agenda.

- | | |
|---|---------|
| 1. Minutes of May 17, 2017 Special Meeting | Approve |
| 2. Cash Disbursements Register, April 2017 | Approve |
| 3. Statement of Net Position, April 2017 | Approve |
| 4. Statement of Revenues & Expense, April 30, 2017 | Approve |
| 5. Monthly and Year to Date Report, April 30, 2017 | Approve |
| 6. Fund Accounts, April 30, 2017 | Approve |
| 7. Investment Policy Compliance, April 30, 2017 | Approve |
| 8. Quality Analysis Report, April 30, 2017 | Approve |
| 9. Activity Detail, April 30, 2017 | Approve |
| 10. Portfolio Graphically Presented, April 30, 2017 | Approve |

H. PRESENTATIONS: None

I. CORRESPONDENCE: SB 623 (Monning) - OPPOSE

J. BUSINESS: ACTION ITEMS

1. Consider Resolution 17-04 - Fiscal Year 2017/2018 Operating Budget presented by Roger Carroll, CPA
Recommended Action: Adopt Resolution 17-04
Public Comment:
2. Approve Resolution 17-05 Requesting collection of charges on Tax Roll for Tax Year 2017/2018 for Assessment District #2.
Recommended Action: Adopt Resolution 17-05
Public Comment:
3. Approve Resolution 17-06 Requesting collection of charges on Tax Roll for Tax Year 2017/2018
Recommended Action: Adopt Resolution 17-06
Public Comment:

K. DISCUSSION ITEMS: DIRECTOR/COMMITTEE/STAFF REPORTS:

1. General Manager's Report – This is the time for the General Manager to report on any correspondence, meetings, or other information that the Board members and the community need to be aware of: Storage tank project, water rights, water sales
2. Director reports – This is the time for Board members to report on any webinars, classes, seminars, meetings or other information they have learned and share with their fellow Board members and the community.

ADJOURNMENT OF OPEN MEETING

L. CLOSED SESSION

1. Conference with Legal Counsel — Existing Litigation (Subdivision (d)(1) of Government Code section 54956.9). Name of administrative agency adjudicatory proceeding: State Water Resources Control Board, In re petition for extension of time for water right permit No. 15375.
2. Conference with Legal Counsel — Anticipated Litigation (Subdivision (d)(2) of Government Code section 54956.9. Number of cases:1

M. ANNOUNCEMENT FROM CLOSED SESSION:

ADJOURNMENT:

To Wednesday, July 12, 2017 for A Regular Meeting of the Foresthill Public Utility District held at the Foresthill Veterans Memorial Hall, Leroy E. Botts Memorial Park, 24601 Harrison Street, Foresthill, CA at 2:00 p.m.

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 p.m., June 6, 2017.

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

FORESTHILL PUBLIC UTILITY DISTRICT

MINUTES

Special Meeting of FORESTHILL PUBLIC UTILITY DISTRICT

Foresthill Library Conference Room
24580 Main Street, Foresthill, CA 95631
www.foresthillpud.com

"This institution is an equal opportunity provider and employer"

| | | |
|-----------|--------------|-----------|
| Wednesday | May 17, 2017 | 9:00 a.m. |
|-----------|--------------|-----------|

Written material introduced into the record: Citizens wishing to introduce written material on any item into the record at the public meeting are requested to provide a copy of the written material to the Clerk of the Board prior to the meeting date so that the material may be distributed to the Board of Directors prior to the meeting.

A. CALL TO ORDER: 9:04 a.m. by President Rogers West

B. ROLL CALL:

| | |
|-----------------------------------|-------------------------|
| _____ President Helen Rogers West | <i>Present</i> |
| _____ Vice President Tamra West | <i>Absent (excused)</i> |
| _____ Treasurer Linda Cholcher | <i>Present</i> |
| _____ Director Neil Cochran | <i>Present</i> |
| _____ Director Mark Bell | <i>Present</i> |

C. PLEDGE OF ALLEGIANCE: Led by Hank White

D. MEETING PROCEDURES:

All items on the agenda will be open for public comment before final action is taken. Speakers are requested to restrict comments to the item as it appears on the agenda and stay within a five-minute time limit. The President has the discretion of limiting the total discussion time for an item. As a courtesy to others, please turn off cell phones and any other distracting devices.

E. ADOPTION OF THE AGENDA: The agenda was adopted without changes.

F. PUBLIC COMMENT: This is the time for any member of the public to address the Board of Directors on any matter not on the agenda that is within the subject matter jurisdiction of the District. Directors and staff are limited by law to brief responses and clarifying questions or comments. There will be no votes on non-agenda items. Concerns may be referred to staff or placed on the next available agenda. Please note that comments from the public will also be taken on each agenda item. Comments shall be limited to five minutes per person, or such other time limit as may be imposed by the President. ***There was no public comment.***

G. CONSENT AGENDA: All items listed under the Consent Agenda are considered to be routine in nature and will be approved by one motion. There will be no separate discussion of these items unless a member of the Board or audience requests otherwise, in which case the item will be removed for separate consideration. Any item removed will be taken up following the motion to approve the Consent Agenda.

- | | |
|---|---------|
| 1. Minutes of March 8, 2017 Meeting | Approve |
| 2. Minutes of April 17, 2017 Finance Committee Meeting | Approve |
| 3. Minutes of May 2, 2017 Planning Committee Meeting | Approve |
| 4. Cash Disbursements Register, February and March 2017 | Approve |
| 5. Statement of Net Position, February and March 2017 | Approve |
| 6. Statement of Revenues & Expense, February 28, and March 31, 2017 | Approve |
| 7. Monthly and Year to Date Report, February 28 and March 31, 2017 | Approve |
| 8. Fund Accounts, February 28 and March 31, 2017 | Approve |
| 9. Investment Policy Compliance, February 28 and March 31, 2017 | Approve |
| 10. Quality Analysis Report, February 28 and March 31, 2017 | Approve |
| 11. Activity Detail, February 28 and March 31, 2017 | Approve |
| 12. Portfolio Graphically Presented, February 28 and March 31, 2017 | Approve |

Board Action: Director Bell made a motion to approve items G1 through G12 on the consent agenda with a correction on item G11 (correct interest rate on Synchrony Bank CD return from 0.90% to 2.3%). The motion was seconded by Treasurer Cholcher and carried unanimously (4-0).

H. BUSINESS: Action Items

- The District has heretofore provided for the issuance of its (i) Foresthill Public Utility District, Water System Assessment District No. 2, Series 1997 Limited Obligation Improvement Bonds, originally issued on July 23, 1997 in the aggregate amount of \$1,364,150, maturing September 2, 2037; and (ii) Foresthill Public Utility District, Water System Assessment District No. 2, Series 1998 Limited Obligation Improvement Bonds, originally issued on June 2, 1998 in the aggregate amount of \$2,031,318, maturing September 2, 2037

The Board will hear a report from Bond Counsel Cameron Weist regarding the potential to refinance these bonds and then provided an opportunity to proceed with refinancing
Public Comment: **Bob Young commented on the maturity date remaining 9/2/37.**

Bond Counsel Cameron Weist gave a report on refinancing of Assessment District No. 2 bonds.

- Consideration of Resolution No. 2017-01: A Resolution Declaring Intention to Levy Reassessments and to Issue Refunding Bonds for Reassessment District No. 2017-1 and Providing for other Matters Properly Related Thereto
Public Comment: **None**

Board Action: Treasurer Cholcher made a motion to adopt Resolution 2017-01. The motion was seconded by Director Bell and carried unanimously (4-0).

3. Consideration of Resolution No. 2017-02: A Resolution Approving the Reassessment Report, Confirming and Ordering Reassessments for Reassessment District No. 2017-1, and Authorizing and Directing Related Actions

Public Comment: *None*

Board Action: Director Bell made a motion to adopt Resolution 2017-02. The motion was seconded by Treasurer Cholcher and passed unanimously (4-0).

4. Consideration of Resolution No. 2017-03: A Resolution Authorizing the Issuance, Sale and Delivery of Limited Obligation Refunding Bonds for Reassessment District No. 2017-1; Approving the Forms of and Authorizing and Directing Execution and Delivery of Fiscal Agent Agreement and Irrevocable Refunding Instructions, all Pertaining to said Refunding Bonds; and Providing for other Matters Properly Related Thereto

Public Comment: *Jon Cristy commented that approval of the loan agreement should have been mentioned in the agenda item as well as the resolution title*

Board Action: Director Bell made a motion to adopt Resolution 2017-03. The motion was seconded by Treasurer Cholcher and passed unanimously (4-0).

5. Authorize the General Manager to proceed with the purchase of an F-450 service truck with crane and authorize the use of Repair and Replacement funds in an amount not to exceed \$95,000

Public Comment: *None*

Board Action: Director Cochran made a motion to authorize the General Manager to proceed with purchase of an F-450 truck in FYE 2018 using Repair and Replacement funds in an amount not to exceed \$95,000. The motion was seconded by Director Bell and carried unanimously (4-0).

6. Authorize the General Manager to expend Repair and Replacement funds to improve the customer service area of the office in an amount not to exceed \$15,000

Public Comment: *None*

Board Action: Director Cochran made a motion to authorize the General Manager to improve the customer service area of the office using Repair and Replacement funds in an amount not to exceed \$15,000. The motion was seconded by Director Bell and passed (3-1) with Treasurer Cholcher voting no. The General Manager confirmed with the Board that this project would not proceed until fiscal year end June 30, 2018.

I. DISCUSSION ITEMS: Director, Committee, and Staff Reports:

1. General Manager's Report – This is the time for the General Manager to report on any correspondence, meetings, or other information that the Board members and the community need to be aware of: Storage tank project, water rights, water sales
2. Director reports – This is the time for Board members to report on any webinars, classes, seminars, meetings or other information they have learned and share with their fellow Board members and the community.

Board Action: *At 10:50 a.m. Treasurer Cholcher made a motion to adjourn the open meeting and go into closed session. The motion was seconded by Director Cochran and carried unanimously (4-0).*

J. CLOSED SESSION

1. Conference with Legal Counsel — Existing Litigation (Subdivision (d)(1) of Government Code section 54956.9). Name of administrative agency adjudicatory proceeding: State Water Resources Control Board, In re petition for extension of time for water right permit No. 15375
2. Conference with Legal Counsel — Anticipated Litigation (Subdivision (d)(2) of Government Code section 54956.9. Number of cases: 1

K. ANNOUNCEMENT FROM CLOSED SESSION: *At 1:00 PM, President Rogers West announced in open session that no reportable action was taken in closed session*

ADJOURNMENT: *The meeting was adjourned at 1:00 PM*

Submitted by:

Attest:

Helen Rogers West, Board President

Henry N. White, Clerk and Ex-Officio Secretary

Foresthill Public Utility District
Cash Disbursements Register
April 2017

| Date | Num | Name | Memo | Paid Amount |
|---------------|----------|---|-------------------------------------|-------------|
| Apr 17 | | | | |
| 04/03/2017 | 29530 | Alisha Slater or Shawn McAlpin | | -17.23 |
| 04/03/2017 | 29531 | Anthony Yager | | -75.00 |
| 04/03/2017 | 29532 | Christine Conklin or Mitch Millard | | -75.00 |
| 04/03/2017 | 29533 | David E Sheehan | | -78.70 |
| 04/03/2017 | 29534 | Don Long | | -125.00 |
| 04/03/2017 | 29535 | Douglas or Jeannine Vickery | | -8.31 |
| 04/03/2017 | 29536 | Harvey or Toni Mayo | | -125.00 |
| 04/03/2017 | 29537 | Helen Rogers-West | | -200.00 |
| 04/03/2017 | 29538 | John Worton, Jr. | | -77.10 |
| 04/03/2017 | 29539 | Linda Cholcher | | -200.00 |
| 04/03/2017 | 29540 | Mark Bell | | -200.00 |
| 04/03/2017 | 29541 | Neil Cochran | | -200.00 |
| 04/03/2017 | 29542 | Scott Bowers | | -125.00 |
| 04/03/2017 | 29543 | Tamra West | | -200.00 |
| 04/03/2017 | 29544 | Toni White | | -75.00 |
| 04/03/2017 | 29545 | American Messaging | | -14.02 |
| 04/03/2017 | 29546 | AmeriPride Services | | -518.97 |
| 04/03/2017 | 29547 | Auburn Area Answering Service | | -92.20 |
| 04/03/2017 | 29548 | Brown's Auto Center | | -508.36 |
| 04/03/2017 | 29549 | Bureau of Reclamation | | -406.96 |
| 04/03/2017 | 29550 | Business Intelligence Service Professionl | | -350.00 |
| 04/03/2017 | 29551 | ECORP Consulting, Inc. | | -14,871.50 |
| 04/03/2017 | 29552 | Home Depot Credit Services | | -389.02 |
| 04/03/2017 | 29553 | Inland Business Systems | | -153.31 |
| 04/03/2017 | 29554 | Justine Leyba's House Cleaning | | -75.00 |
| 04/03/2017 | 29555 | Peterson Brustad, Inc. | | -3,758.34 |
| 04/03/2017 | 29556 | Sebastian | | -550.46 |
| 04/03/2017 | 29557 | Wright Heating & Air Conditioning | | -832.34 |
| 04/17/2017 | 29558 | Business Intelligence Service Professionl | | -350.00 |
| 04/17/2017 | 29559 | Cranmer Engineering, Inc. | | -363.50 |
| 04/17/2017 | 29560 | Foresthill Garage, Inc. | | -52.57 |
| 04/17/2017 | 29561 | General Wholesale Electric Supply | | -45.74 |
| 04/17/2017 | 29562 | Grant Hardware, Inc. | | -107.61 |
| 04/17/2017 | 29563 | Hank White/Petty Cash | | -134.82 |
| 04/17/2017 | 29564 | JWS Promotions | | -50.00 |
| 04/17/2017 | 29565 | MidAmerica Admin & Ret Solutions, Inc. | | -237.00 |
| 04/17/2017 | 29566 | Pacific Gas & Electric | | -1,356.63 |
| 04/17/2017 | 29567 | Recology Auburn Placer | | -60.76 |
| 04/17/2017 | 29568 | Riebes | | -142.99 |
| 04/17/2017 | 29569 | Sierra Mini Mart, Inc. | | -841.53 |
| 04/17/2017 | 29570 | Wells Fargo Bank | | -427.14 |
| 04/17/2017 | 29571 | Worton's Forsethill Grocery | | -5.97 |
| 04/17/2017 | 29572 | Keenan & Associates | | -8,854.16 |
| 04/17/2017 | 29573 | MidAmerica Admin & Ret Solutions, Inc. | | -1,100.00 |
| 04/24/2017 | 29574 | De Lage Landen | | -251.85 |
| 04/24/2017 | 29575 | Diamond Well Drilling Co | | -40.00 |
| 04/24/2017 | 29576 | Foresthill Garage, Inc. | | -531.03 |
| 04/24/2017 | 29577 | Gold Rush Chevrolet | | -591.58 |
| 04/24/2017 | 29578 | Groeniger & Company | | -75.93 |
| 04/24/2017 | 29579 | Hach Company | | -223.94 |
| 04/24/2017 | 29580 | Justine Leyba's House Cleaning | | -75.00 |
| 04/24/2017 | 29581 | Neil Cochran | | -25.00 |
| 04/24/2017 | 29582 | Pacific Gas & Electric | | -192.51 |
| 04/24/2017 | 29583 | Placer County , Personnel | | -884.00 |
| 04/24/2017 | 29584 | Sierra Doctors Medical Group | | -75.00 |
| 04/24/2017 | 29585 | Staples | | -320.97 |
| 04/24/2017 | 29586 | SWRCB Accounting Office | | -9,458.00 |
| 04/24/2017 | 29587 | Umpqua Bank | | -84,610.71 |
| 04/24/2017 | 29588 | Verizon Wireless | | -53.70 |
| 04/24/2017 | 29589 | Vision Service Plan - (CA) | | -173.21 |
| 04/24/2017 | 29590 | Postmaster | Month end billing plus 200 stamps | -1,005.36 |
| 04/07/2017 | 20170411 | EDD/State of CA | 499-0064-0 | -3.19 |
| 04/07/2017 | 20170412 | EDD/State of CA | 499-0064-0 | -1,208.93 |
| 04/07/2017 | 20170413 | EFTPS | 94-6020935 | -6,377.96 |
| 04/07/2017 | 20170414 | CalPERS | 457 deposit | -50.00 |
| 04/07/2017 | 20170415 | CalPERS | Classic employee retirement deposit | -3,471.62 |
| 04/07/2017 | 20170416 | CalPERS | Pepra employee retirement deposit | -352.70 |

Foresthill Public Utility District
Cash Disbursements Register
April 2017

| <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Memo</u> | <u>Paid Amount</u> |
|---------------|------------|-----------------|-------------------------------------|--------------------|
| 04/21/2017 | 20170420 | EDD/State of CA | 499-0064-0 | -77.06 |
| 04/21/2017 | 20170421 | EDD/State of CA | 499-0064-0 | -1,289.94 |
| 04/21/2017 | 20170422 | EFTPS | 94-6020935 | -6,614.10 |
| 04/21/2017 | 20170423 | CalPERS | Classic employee retirement deposit | -3,471.62 |
| 04/21/2017 | 20170424 | CalPERS | Pepra employee retirement deposit | -567.21 |
| 04/21/2017 | 20170425 | CalPERS | 457 plan deposit | -50.00 |
| Apr 17 | | | | -160,554.36 |

Foresthill Public Utility District
Statement of Net Position
April 30, 2017

ASSETS

Current Assets

Checking/Savings

| | |
|--------------------------------------|-----------|
| 10110 · Cash on Hand | 250 |
| 10120 · Wells Fargo Checking | 79,801 |
| 10510 · Local Agency Investment Fund | 764,255 |
| 10512 · Umpqua Savings account | 501,790 |
| 10519 · Wells Fargo Adv - Money Mrkt | 750 |
| 10520 · Wells Fargo Adv - Face Value | 1,695,000 |

Total Checking/Savings 3,041,846

Accounts Receivable 214,074

Other Current Assets 49,724

Total Current Assets 3,305,644

Fixed Assets 7,241,040

Other Assets 53,057

TOTAL ASSETS 10,599,741

LIABILITIES & NET POSITION

Liabilities

Current Liabilities

Accounts Payable 32,265

Other Current Liabilities 128,465

Total Current Liabilities 160,730

Long Term Liabilities 1,700,724

Total Liabilities 1,861,454

Net Position 8,738,286

TOTAL LIABILITIES & NET POSITION 10,599,740

Foresthill Public Utility District
Statement of Revenue and Expense
Budget vs. Actual
For the Ten Months ended April 2017

| | <u>4/30/17</u> | <u>Budget</u> | <u>Variance</u> |
|---------------------------------------|------------------------|-------------------------|-----------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 41011 · SP Debt Svc assessment | 177,257 | 175,000 | 2,257 |
| 41012 · R&R assessment revenue | 395,175 | 366,667 | 28,508 |
| 41014 · Gen Fund Reserve assessment | 47,512 | 42,500 | 5,012 |
| 41100 · Residential | 1,071,689 | 1,028,805 | 42,884 |
| 41105 · Residential Overage Charge | 78,329 | 75,803 | 2,526 |
| 41150 · Multi Family Residential | 163,356 | 164,161 | (805) |
| 41155 · Multi Family Overage Charge | 2,128 | 1,711 | 417 |
| 41200 · Business | 88,865 | 92,584 | (3,719) |
| 41205 · Business Overage Charge | 32,488 | 19,939 | 12,550 |
| 41300 · Industrial | 213 | 533 | (319) |
| 41305 · Industrial Overage Charge | 2 | 46 | (44) |
| 42100 · Low Usage Credit | (44,253) | (35,224) | (9,029) |
| 42300 · Meter Installation | 6,750 | 4,167 | 2,583 |
| 42320 · Will Serve | 94,831 | 1,667 | 93,164 |
| 42330 · Line Tap | - | 833 | (833) |
| 49200 · Interest - LAIF | 5,110 | 1,667 | 3,444 |
| 49210 · Interest - Taxes | 140 | | 140 |
| 49220 · Portfolio Income | 5,441 | 29,400 | (23,959) |
| 49251 · Interest - Umpqua Bank | 626 | 600 | 26 |
| 49300 · Property Tax Revenues | 48,435 | 44,000 | 4,435 |
| 49310 · Home Owner Prop Tax exemption | 338 | | 338 |
| 49510 · Water Charges Penalties | 32,548 | 29,167 | 3,382 |
| 49520 · Service Charges & Reconnect | 11,555 | 8,333 | 3,222 |
| 49540 · System Rehab Revenue (\$4) | 15,351 | | 15,351 |
| 49910 · Miscellaneous Income | 53,663 | 4,167 | 49,497 |
| 49920 · Standby Charges | 30 | - | 30 |
| Total Income | <u>2,287,582</u> | <u>2,056,525</u> | <u>231,057</u> |
| Expense | | | |
| 51000 · Wages & Salaries | 539,773 | 560,639 | 20,866 |
| 52000 · Taxes & Benefits | 252,364 | 284,878 | 32,514 |
| 53000 · Materials & Supplies | 78,586 | 67,833 | (10,752) |
| 54000 · Equipment costs | 26,929 | 24,375 | (2,554) |
| 55000 · Contracted services | 56,435 | 137,000 | 80,565 |
| 56000 · Resource development | 36,472 | 34,818 | (1,655) |
| 57000 · Utilities | 27,742 | 28,833 | 1,091 |
| 58000 · Other | 121,628 | 41,875 | (79,753) |
| 61000 · Capital Activities | 1,194,886 | 1,125,000 | (69,886) |
| Total Expense | <u>2,334,816</u> | <u>2,305,251</u> | <u>(29,565)</u> |
| Change in Net Position | <u><u>(47,234)</u></u> | <u><u>(248,726)</u></u> | <u><u>201,492</u></u> |

Foresthill Public Utility District
Monthly and Year to Date Report
As of April 30, 2017

| | Month to Date | | Year to Date | |
|--|----------------|----------------|------------------|------------------|
| | Operating | Non-Operating | Operating | Non-Operating |
| Revenues: | | | | |
| Water Charges | 139,543 | | 1,324,124 | |
| Water Overages | (3,889) | | 68,695 | |
| Water Charge Penalties | 2,670 | | 32,548 | |
| Installations - Meter/Service | - | | 6,750 | |
| Inspection Fees/Standby Charges | - | | | |
| Service Charges & Reconnects | 960 | | 11,555 | |
| Miscellaneous | 1,524 | 0 | 15,351 | 53,693 |
| Standby Charges | - | - | | - |
| Water Transfer Income | | - | | - |
| Property Tax Revenue | | - | | 48,773 |
| Investment Income | | 7,942 | | 11,318 |
| Will Serve | | - | | 94,831 |
| Sugar Pine Surcharges | | 17,690 | | 177,257 |
| Repair & Replacement Surcharges | | 39,680 | | 395,175 |
| General Reserve Income | | 4,785 | | 47,512 |
| Assessment #2 | | - | | - |
| Total Revenues | 140,809 | 70,097 | 1,459,023 | 828,559 |
| Expenditures: | | | | |
| Source of Supply | 2,483 | | 31,047 | |
| Pumping | 553 | | 15,671 | |
| Treatment | 10,043 | | 164,233 | |
| Transmission and Distribution | 16,702 | | 270,122 | |
| Customer Service | 12,265 | | 286,176 | |
| Regulatory Compliance | 14,545 | | 104,034 | |
| Administration | 36,125 | - | 160,994 | - |
| Water Transfer costs | - | - | | 7,920 |
| Sugar Pine Debt Service | | 58,383 | | 85,472 |
| Capital projects | | 20,721 | | 1,209,148 |
| Other outflows | | - | | - |
| Water Plant improvement | | - | | - |
| Total Expenditures | 92,716 | 79,104 | 1,032,277 | 1,302,539 |
| Revenue in excess/(deficit) of expenses | 48,093 | (9,007) | 426,746 | (473,981) |

Foresthill Public Utility District
Fund Accounts
As of April 30, 2017

| | <u>7/1/2016</u> | <u>Received</u> | <u>Paid Out</u> | <u>Transfers</u> | <u>Balance</u> |
|-----------------------------|------------------|------------------|--------------------|------------------|------------------|
| General Fund - unspendable | 5,136,722 | | | 117,463 | 5,254,185 |
| General Fund - unrestricted | 842,102 | 1,572,807 | (1,040,196) | | 1,374,713 |
| Debt Service Fund | 513,900 | 177,257 | (85,472) | | 605,685 |
| Repair & Replacement Fund | 1,621,124 | 395,175 | (1,209,148) | (117,463) | 689,688 |
| District 2 Assistance | 14,744 | - | | | 14,744 |
| Capital Improvements | 438,448 | 94,831 | | | 533,279 |
| General Reserve | 218,481 | 47,512 | | | 265,993 |
| Total Fund balances | <u>8,785,521</u> | <u>2,287,582</u> | <u>(2,334,816)</u> | <u>(117,463)</u> | <u>8,738,287</u> |

Foresthill Public Utility District
Investment Policy Compliance
with Government Code Standards, and the Foresthill PUD Investment Plan Standards
As of April 30, 2017

Current Portfolio Balance: \$ 3,055,515

| 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% | 21.09% | Yes |
| Federal Agency Bonds | 100.00% | 100.00% | 0.00% | Yes |
| Negotiable certificates of Deposit | 30.00% | 30.00% | 27.16% | Yes |
| Local Agencies Investment Fund | 100.00% | 100.00% | 25.01% | Yes |
| Medium Term Corporate Notes | 30.00% | 30.00% | 7.36% | Yes |
| Money Market Funds | 15.00% | 15.00% | 0.02% | Yes |
| Collateralized bank deposits | 100.00% | 100.00% | 19.35% | 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 | 44% | 1,345,846 |
| 8 to 180 days | 4% | 125,000 |
| 181 to 360 days | 0% | 11,128 |
| 1 to 2 years | 7% | 208,279 |
| 2 to 3 years | 10% | 295,317 |
| 3 to 4 years | 19% | 594,155 |
| 4 to 5 years | 16% | 475,790 |
| Over 5 years | 0% | |
| | | 3,055,515 |

Foresthill PUD
Quality Analysis Report
4/30/2017

| 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% | | | | | 79,800.92 | | 79,800.92 | 79,800.92 | - |
| | N/R | Umpqua Bank Savings | 0.126% | | | | | 501,789.57 | | 501,789.57 | 501,789.57 | - |
| | N/R | Local Agency Investment Fund | 0.750% | | | | | 764,255.37 | | 764,255.37 | 764,255.37 | - |
| Agency/Treasury Bonds | | | | | | | | | | | | |
| Municipal Bonds | | | | | | | | | | | | |
| 010047DQ8 | A+ | Akron, OH | 3.500% | 3/1/2016 | 3/4/2016 | 6/1/2017 | 12/1/2020 | 25,000.00 | 821.00 | 25,821.00 | 25,559.76 | (261.24) |
| 018340HS1 | AA | Allentown PA General Obligation Bond | 5.670% | 5/13/2015 | 5/18/2015 | 4/1/2017 | 10/1/2017 | 25,000.00 | 786.00 | 25,786.00 | 25,446.50 | (339.50) |
| 018340HS1 | AA | Antelope Vly Water | 1.199% | 1/13/2017 | 1/26/2017 | 6/1/2017 | 6/1/2017 | 100,000.00 | | 100,000.00 | 99,992.00 | (8.00) |
| 066616AD5 | AA | Banning CA Red | 1.895% | 3/21/2017 | 3/24/2017 | 9/1/2017 | 9/1/2020 | 50,000.00 | | 50,000.00 | 49,245.50 | (754.50) |
| 13017HAE6 | A3 | California Earthquake Auth Rev Bond | 2.805% | 12/17/2014 | 12/22/2014 | 7/1/2017 | 7/1/2019 | 25,000.00 | - | 25,000.00 | 25,191.25 | 191.25 |
| 171317JB7 | A2 | Chula Vista CA | 4.750% | 3/30/2017 | 4/4/2017 | 9/1/2017 | 9/1/2018 | 15,000.00 | 588.00 | 15,588.00 | 15,781.35 | 193.35 |
| 13063BFU1 | AA3 | State of CA General Obligation Bond | 6.200% | 2/27/2015 | 3/4/2015 | 9/1/2017 | 3/1/2019 | 30,000.00 | 2,210.00 | 32,210.00 | 32,541.90 | 331.90 |
| 167570QZ6 | AA+ | Chicago IL HSG | 5.250% | 5/13/2016 | 5/18/2016 | 8/20/2017 | 2/20/2020 | 20,000.00 | 317.00 | 20,317.00 | 20,855.20 | 538.20 |
| 34074GDH4 | AA3 | Florida Hurricane Cat Fund | 2.995% | 3/16/2016 | 3/21/2016 | 7/1/2017 | 7/1/2020 | 25,000.00 | 479.00 | 25,479.00 | 25,691.25 | 212.25 |
| 466826BZ6 | A+ | Jackson Cnty School Dist | 2.200% | 3/15/2016 | 3/18/2016 | 5/1/2017 | 11/1/2019 | 50,000.00 | | 50,000.00 | 50,132.50 | 132.50 |
| 533883NH3 | AA- | Lincoln, MI School Dist | 2.250% | 3/15/2016 | 4/12/2016 | 5/1/2017 | 5/1/2020 | 25,000.00 | | 25,000.00 | 24,894.25 | (105.75) |
| 54465AGM8 | AA3 | LA County Redev | 1.500% | 11/28/2016 | 12/1/2016 | 9/1/2017 | 9/1/2021 | 150,000.00 | (4,210.00) | 145,790.00 | 144,523.50 | (1,266.50) |
| 672211BF5 | AA3 | Oakland/Alameda County | 2.321% | 4/22/2015 | 4/29/2015 | 8/1/2017 | 2/1/2019 | 50,000.00 | - | 50,000.00 | 50,203.50 | 203.50 |
| 783186NE5 | AA3 | Rutgers Univ NJ | 3.896% | 6/28/2016 | 6/30/2016 | 5/1/2017 | 5/1/2020 | 20,000.00 | 1,182.00 | 21,182.00 | 20,826.00 | (356.00) |
| 786107MA7 | A- | Sacramento County | 6.000% | 3/30/2017 | 4/4/2017 | 7/1/2017 | 7/1/2018 | 10,000.00 | 481.00 | 10,481.00 | 10,605.60 | 124.60 |
| 799427AJ8 | AA3 | San Ramon Valley CA USD JT | 5.704% | 9/29/2015 | 10/2/2015 | 5/1/2017 | 5/1/2020 | 20,000.00 | 1,673.00 | 21,673.00 | 21,331.80 | (341.20) |
| Negotiable Certificates of Deposit | | | | | | | | | | | | |
| 02006LC27 | CD | Ally Bank | 1.050% | 5/20/2016 | 5/26/2016 | 5/26/2017 | 5/29/2018 | 100,000.00 | | 100,000.00 | 99,847.00 | (153.00) |
| 02587DN35 | CD | American Express Centurion Bank | 2.450% | 3/27/2017 | 4/5/2017 | 10/5/2017 | 4/5/2022 | 25,000.00 | | 25,000.00 | 25,126.25 | 126.25 |
| 02587DWK0 | CD | American Express Bank SLC | 2.200% | 11/19/2014 | 11/28/2014 | 5/29/2017 | 11/29/2019 | 100,000.00 | | 100,000.00 | 101,026.00 | 1,026.00 |
| 140420D49 | CD | Capital One Bank | 1.350% | 8/23/2016 | 8/31/2016 | 8/28/2017 | 8/31/2020 | 50,000.00 | | 50,000.00 | 49,056.50 | (943.50) |
| 140420D56 | CD | Capital One Bank | 1.600% | 8/23/2016 | 8/31/2016 | 8/28/2017 | 8/31/2021 | 55,000.00 | | 55,000.00 | 53,567.25 | (1,432.75) |
| 140420Z60 | CD | Capital One Bank | 2.400% | 3/21/2017 | 3/29/2017 | 9/29/2017 | 3/29/2022 | 50,000.00 | | 50,000.00 | 50,154.50 | 154.50 |
| 17284C6J8 | CD | CIT Bank SLC | 2.150% | 12/12/2014 | 12/17/2014 | 6/17/2017 | 12/17/2019 | 50,000.00 | | 50,000.00 | 50,570.00 | 570.00 |
| 38148JHB0 | CD | Goldman Sachs Bank | 2.200% | 1/7/2015 | 1/14/2015 | 7/14/2014 | 1/14/2020 | 50,000.00 | | 50,000.00 | 50,622.50 | 622.50 |
| 87165HQS2 | CD | Synchrony Bank | 2.300% | 2/16/2017 | 2/24/2017 | 8/24/2017 | 2/24/2022 | 100,000.00 | | 100,000.00 | 100,021.00 | 21.00 |
| 9497485W3 | CD | Wells Fargo Bank | 1.750% | 6/10/2016 | 6/17/2016 | 5/18/2017 | 6/17/2021 | 50,000.00 | | 50,000.00 | 49,196.50 | (803.50) |
| 99000NXW6 | CD | Comenity Bank | 2.400% | 8/17/2015 | 8/26/2015 | 5/26/2017 | 8/26/2020 | 100,000.00 | | 100,000.00 | 101,151.00 | 1,151.00 |
| 99000PDB9 | CD | Comenity Bank | 1.800% | 3/29/2016 | 4/6/2016 | 5/6/2017 | 4/6/2021 | 100,000.00 | | 100,000.00 | 98,081.00 | (1,919.00) |
| Corporate Securities | | | | | | | | | | | | |
| 0258MODT3 | A2 | American Express CR Corp | 2.375% | 3/1/2016 | 3/4/2016 | 5/26/2017 | 5/26/2020 | 25,000.00 | | 25,000.00 | 25,207.50 | 207.50 |
| 037833AY6 | AA1 | Apple Inc | 2.150% | 3/21/2017 | 3/24/2017 | 7/9/2017 | 2/9/2022 | 25,000.00 | | 25,000.00 | 24,937.25 | (62.75) |
| 06406HDF3 | A1 | Bank of NY Mellon | 2.450% | 3/1/2016 | 3/4/2016 | 5/27/2017 | 11/27/2020 | 25,000.00 | | 25,000.00 | 25,219.75 | 219.75 |
| 166764AG5 | AA1 | Chevron Corp | 2.427% | 1/22/2016 | 1/27/2016 | 6/24/2017 | 6/24/2020 | 25,000.00 | - | 25,000.00 | 25,337.00 | 337.00 |
| 24422ETF6 | A2 | John Deere Cap Corp | 2.550% | 3/16/2016 | 3/21/2016 | 7/8/2017 | 1/8/2021 | 25,000.00 | - | 25,000.00 | 25,261.75 | 261.75 |
| 46625HNX4 | A3 | JP Morgan Chase | 2.550% | 1/22/2016 | 1/27/2016 | 4/29/2017 | 10/29/2020 | 25,000.00 | | 25,000.00 | 25,215.75 | 215.75 |
| 822582BG6 | AA1 | Shell Int Fin | 2.125% | 1/22/2016 | 1/27/2016 | 5/11/2017 | 5/11/2020 | 25,000.00 | - | 25,000.00 | 25,122.75 | 122.75 |
| 91159HHP8 | A1 | US Bancorp | 2.625% | 3/21/2017 | 3/24/2017 | 7/24/2017 | 1/24/2022 | 25,000.00 | - | 25,000.00 | 25,216.50 | 216.50 |
| 94974BGR5 | A2 | Wells Fargo & Co | 2.550% | 1/22/2016 | 1/27/2016 | 6/7/2017 | 12/7/2020 | 25,000.00 | | 25,000.00 | 25,260.50 | 260.50 |
| | N/R | Wells Fargo Advisors Money Market | 0.100% | | | | | 749.83 | | 749.83 | 749.83 | - |
| Total Portfolio | | | | | | | | 1,695,749.83 | 4,327.00 | 1,700,076.83 | 1,698,769.94 | (1,306.89) |
| Accrued Portfolio Interest | | | | | | | | 9,591.98 | | 9,591.98 | 9,591.98 | |
| Portfolio and Cash Accounts | | | | | | | | 3,051,187.67 | 4,327.00 | 3,055,514.67 | 3,054,207.78 | (1,306.89) |

Foresthill PUD
Activity Detail
4/01/17 to 4/30/17

| <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 | | | | | |
| 4/1/2017 | 708.75 | Allentown PA | 1.000 | 708.75 | |
| Interest Received | | 5.67% due 10/01/2017 | | | |
| 4/4/2017 | 25,484.53 | Transfer Wells Fargo Checking | 1.000 | 25,484.53 | |
| Transfer | | to Wells Fargo Advisors Money Market | | | |
| 4/4/2017 | 15,000.00 | Chula Vista CA Redev | 1.042 | 15,628.65 | 693.96 |
| Bond Purchased | | 2.15% due 2/9/2022 | | 65.31 | |
| 4/4/2017 | 10,000.00 | Sacramento County CA | 1.051 | 10,514.60 | 669.60 |
| Bond Purchased | | 2.15% due 2/9/2022 | | 155.00 | |
| 4/5/2017 | 25,000.00 | American Express Centurion Bank | 1.000 | 25,000.00 | - |
| CD Purchased | | 2.45% due 4/05/2022 | | - | |
| 4/5/2017 | 0.04 | Bank of New York Mellon | 1.000 | 0.04 | |
| Interest Received | | Bank Deposit Sweep | | | |
| 4/6/2017 | 152.88 | Comenity Bank | 1.000 | 152.88 | |
| Interest Received | | 1.8% due 4/6/2021 | | | |
| 4/17/2017 | 74.32 | Wells Fargo Bank | 1.000 | 74.32 | |
| Interest Received | | 1.75% due 6/17/2021 | | | |
| 4/26/2017 | 203.84 | Comenity Bank | 1.000 | 203.84 | |
| Interest Received | | 2.4% due 8/26/2020 | | | |
| 4/28/2017 | 318.75 | JP Morgan Chase | 1.000 | 318.75 | |

| | |
|-------------------|--------------------|
| Interest Received | 2.55% due 10/29/20 |
|-------------------|--------------------|

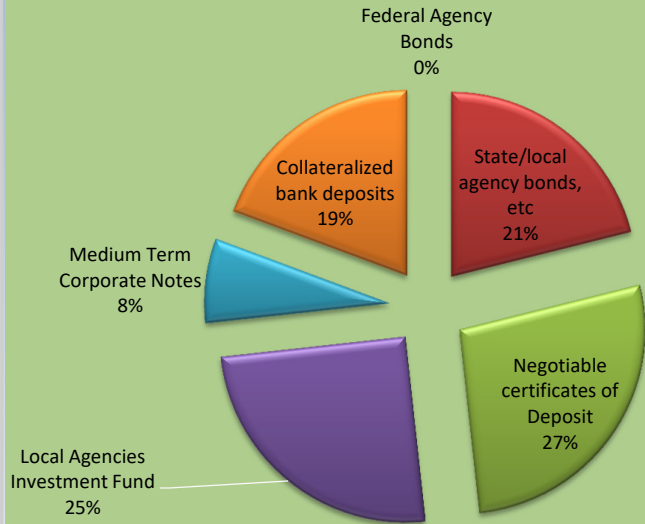
| |
|-------------------------------------|
| Local Agency Investment Fund |
|-------------------------------------|

| |
|-------------|
| No activity |
|-------------|

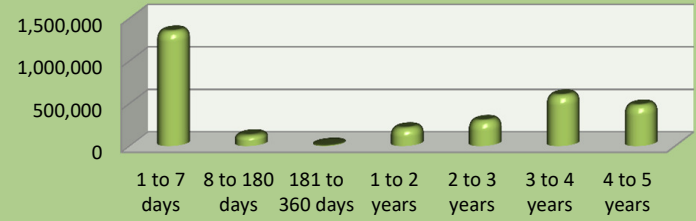
| |
|-----------------------------|
| Wells Fargo Checking |
|-----------------------------|

| | | | | |
|----------|-----------|--------------------------------------|-------|-----------|
| 4/4/2017 | 25,484.53 | Transfer Wells Fargo Checking | 1.000 | 25,484.53 |
| Transfer | | to Wells Fargo Advisors Money Market | | |

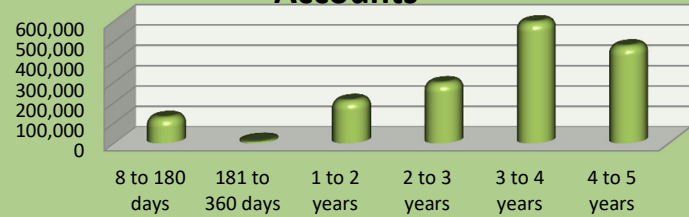
Portfolio by Investment Type



Portfolio by Maturity



Portfolio by Maturity - Excluding Cash Accounts





FORESTHILL PUBLIC UTILITY DISTRICT

BOARD OF DIRECTORS

Helen Rogers West
Tamra West
Linda Cholcher
Neil Cochran
Mark Bell

Henry N. White, General Manager
Eric N. Robinson, District Counsel
Mona Ebrahimi, District Counsel
Kronick, Moskovitz, Tiedemann & Girard

June 5, 2017

BY FACSIMILE ONLY

The Honorable Bill Quirk, Chair
Assembly Environmental Safety and Toxic Materials Committee (AESTM)
1020 N Street, Room 171
Sacramento, CA 95814

Re: SB 623 (Monning) - OPPOSE

Dear Assembly Member Quirk:

On behalf of the Foresthill Public Utility District, I am writing to express our opposition to SB 623 (Monning), which would establish a special fund to be administered by the State Water Resources Control Board to assist those who do not have safe drinking water.

While we appreciate the goal of assisting disadvantaged communities, SB 623 has several fundamental flaws. If language proposing a statewide tax or fee on water (public goods charge) is amended into the bill, SB 623 would become completely unacceptable to public water agencies. Layering a tax on water bills in order to send money to Sacramento is not efficient. Local communities have the expertise and self-interest to solve these issues for themselves.

For these reasons, the Foresthill Public Utility District opposes SB 623 and respectfully requests your "NO" vote when the bill is taken up in the Assembly Environmental Safety and Toxic Materials Committee.

If you or members of your staff have any questions, please contact me at 530-367-2511.

Sincerely,

/S/

Henry N. White
General Manager

cc: The Honorable Bill Monning
Honorable Members of the Assembly Environmental Safety and Toxic Materials Committee
Mr. Josh Tooker, Chief Consultant, AESTM Committee
Ms. Cindy Tuck, ACWA Deputy Executive Director for Governmental Relations

RESOLUTION NO. 2017-04

RESOLUTION OF THE BOARD OF DIRECTORS OF
THE FORESTHILL PUBLIC UTILITY DISTRICT
ADOPTING FISCAL YEAR 2017-2018 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 Committee with preparing and delivering a balanced budget.

Now, Therefore, Be It Hereby Resolved by the Board of the Foresthill Public Utility District that:

Whereas, the Finance Committee, in various meetings, prepared a Proposed Budget for the Year Ending June 30, 2018, and

Whereas, the Finance Committee presented said document at a regular meeting of the Foresthill Public Utility District Board of Directors on June 14, 2017, and

Whereas, the attached document, "Foresthill Public Utility District, Adopted Operating Budget, For the Year Ending June 30, 2018," was approved by motion at the Board Meeting on June 14, 2017, 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 2017-2018 fiscal year beginning July 1, 2017 and ending June 30, 2018;

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of the Foresthill Public Utility District does hereby adopt the budget for the fiscal year 2017-2018.

PASSED AND ADOPTED by the District this 14th day of June, 2017 by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

Helen Rogers West, President

Clerk



Foresthill Public Utility District

Proposed 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
Table of Contents
For the Year Ending June 30, 2018**

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| Treatment | 6 |
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| Customer Service | 8 |
| Regulatory Compliance | 9 |
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Foresthill Public Utility District
Proposed Budget
Budget Revenues and Expenses by Fund and Category
For the Year Ending June 30, 2018

| Account Categories | FY 2018 Proposed 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
Proposed Budget
General Fund Revenues
For the Year Ending June 30, 2018**

| Description | FY 2018 Proposed 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

| | | | | | | | | |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|---------|---------|-----------|
| 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 |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|

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
Proposed Budget
Summary of Expenses by Function
For the Year Ending June 30, 2018**

| | Description | FY 2018 Proposed Budget | FY 2017 Budget | FY 2017 Projected | FY 2016 Actual | FY 2015 Actual | FY 2014 Actual | FY 2013 Actual | FY 2012 Actual |
|--|-------------|----------------------------|----------------|----------------------|----------------|----------------|----------------|----------------|----------------|
|--|-------------|----------------------------|----------------|----------------------|----------------|----------------|----------------|----------------|----------------|

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 |
|--------------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|

**Foresthill Public Utility District
Proposed Budget
Source of Supply
For the Year Ending June 30, 2018**

| | Description | FY 2018 Proposed Budget | FY 2017 Budget | FY 2017 Projected | FY 2016 Actual | FY 2015 Actual | FY 2014 Actual | FY 2013 Actual | FY 2012 Actual |
|--|-------------|----------------------------|----------------|----------------------|----------------|----------------|----------------|----------------|----------------|
|--|-------------|----------------------------|----------------|----------------------|----------------|----------------|----------------|----------------|----------------|

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 |
|--------------|--|--------|--------|--------|--------|--------|--------|--------|--------|

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
Proposed Budget
Pumping
For the Year Ending June 30, 2018**

| Account | Description | FY 2018 Proposed Budget | FY 2017 Budget | FY 2017 Projected | FY 2016 Actual | FY 2015 Actual | FY 2014 Actual | FY 2013 Actual | FY 2012 Actual |
|---------|-------------|----------------------------|----------------|----------------------|----------------|----------------|----------------|----------------|----------------|
|---------|-------------|----------------------------|----------------|----------------------|----------------|----------------|----------------|----------------|----------------|

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 |
|--------------|--|--------|--------|--------|--------|--------|--------|--------|--------|

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
Proposed Budget
Treatment
For the Year Ending June 30, 2018**

| Account | Description | FY 2018 Proposed Budget | FY 2017 Budget | FY 2017 Projected | FY 2016 Actual | FY 2015 Actual | FY 2014 Actual | FY 2013 Actual | FY 2012 Actual |
|---------|-------------|----------------------------|----------------|----------------------|----------------|----------------|----------------|----------------|----------------|
|---------|-------------|----------------------------|----------------|----------------------|----------------|----------------|----------------|----------------|----------------|

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 |
|--------------|--|---------|---------|---------|---------|---------|---------|---------|---------|

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
Proposed Budget
Distribution
For the Year Ending June 30, 2018**

| Account | Description | FY 2018 Proposed Budget | FY 2017 Budget | FY 2017 Projected | FY 2016 Actual | FY 2015 Actual | FY 2014 Actual | FY 2013 Actual | FY 2012 Actual |
|---------|-------------|----------------------------|----------------|----------------------|----------------|----------------|----------------|----------------|----------------|
|---------|-------------|----------------------------|----------------|----------------------|----------------|----------------|----------------|----------------|----------------|

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 |
|--------------|--|---------|---------|---------|---------|---------|---------|---------|---------|

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
Proposed Budget
Customer Service
For the Year Ending June 30, 2018**

| Account | Description | FY 2018 Proposed Budget | FY 2017 Budget | FY 2017 Projected | FY 2016 Actual | FY 2015 Actual | FY 2014 Actual | FY 2013 Actual | FY 2012 Actual |
|---------|-------------|----------------------------|----------------|----------------------|----------------|----------------|----------------|----------------|----------------|
|---------|-------------|----------------------------|----------------|----------------------|----------------|----------------|----------------|----------------|----------------|

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 |
|--------------|--|---------|---------|---------|---------|---------|---------|---------|---------|

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
Proposed Budget
Regulatory Compliance
For the Year Ending June 30, 2018**

| Account | Description | FY 2018 Proposed 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
Proposed Budget
Management and Administration
For the Year Ending June 30, 2018**

| Account | Description | FY 2018 Proposed Budget | FY 2017 Budget | FY 2017 Projected | FY 2016 Actual | FY 2015 Actual | FY 2014 Actual | FY 2013 Actual | FY 2012 Actual |
|---------|-------------|----------------------------|----------------|----------------------|----------------|----------------|----------------|----------------|----------------|
|---------|-------------|----------------------------|----------------|----------------------|----------------|----------------|----------------|----------------|----------------|

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 |
|--------------|--|---------|---------|---------|---------|---------|---------|---------|---------|

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.

RESOLUTION 2017-05
RESOLUTION OF THE BOARD OF DIRECTORS OF
THE FORESTHILL PUBLIC UTILITY DISTRICT
REQUESTING COLLECTION OF CHARGES ON TAX ROLL FOR TAX YEAR
2017-2018

TAX CODE NUMBER: 70800

DIRECT CHARGE NAME: Assessment District No. 2

Whereas, the Foresthill Public Utility District (hereinafter “District”) requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to California Public Utilities Code 16469 by the District, attached hereto, and

Whereas, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the Board of the Foresthill Public Utility District that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of the District.
4. In consideration for the County’s collection of the charge through the County’s property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the “Indemnified Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of the District’s said taxes, assessments, fees and/or charges requested to be collected by County for the District or in any manner arising out of the District’s establishment and imposition of said taxes, assessments, fees and/or charges. The District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified parties as a result of the collection of one of the District’s taxes, assessments, fees and/or

charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of the District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to the District by County from any person concerning the District's taxes, assessments, fees and/or charges, and that the District will not refer such persons to County officers and employees for response.
6. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provide by Government Code section 29304 and 51800.

APPROVED, PASSED AND ADOPTED by the Foresthill Public Utility District Board of Directors on June 14, 2017, by the following vote:

| | |
|---------|-------|
| AYES | _____ |
| NOES | _____ |
| ABSENT | _____ |
| ABSTAIN | _____ |

Helen Rogers West President, Board of Directors
Foresthill Public Utility District

ATTEST:

Henry N. White
Foresthill Public Utility District

RESOLUTION 2017-06
RESOLUTION OF THE BOARD OF DIRECTORS OF
THE FORESTHILL PUBLIC UTILITY DISTRICT
REQUESTING COLLECTION OF CHARGES ON TAX ROLL FOR TAX YEAR
2016-2017

Whereas, the Foresthill Public Utility District (hereinafter “District”) requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to California Public Utilities Code 16469 of California Public Utilities Code by the District, attached hereto, and

Whereas, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the Board of the Foresthill Public Utility District that:

1. That pursuant to the provision of Section 16469 and following of California Public Utilities Code, applicable to the imposition as a lien upon land of delinquent utility service charges, there shall be included and made a part of the lien of taxes imposed thereon such delinquent charges, and which said charges are now due payable and unpaid or delinquent, the amount of said unpaid bills, charges and delinquencies thereupon constitute a lien on such land, in accordance with the provisions of said Section 16469 and below and by reference incorporated herein a statement of the delinquent and unpaid charges for utility services or commodities, and the person and/or parcels upon which same are hereby imposed as a lien.
2. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
3. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
4. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of the District.
5. In consideration for the County’s collection of the charge through the County’s property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the “Indemnified

Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of the District’s said taxes, assessments, fees and/or charges requested to be collected by County for the District or in any manner arising out of the District’s establishment and imposition of said taxes, assessments, fees and/or charges. The District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified parties as a result of the collection of one of the District’s taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of the District, including property taxes.

6. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to the District by County from any person concerning the District’s taxes, assessments, fees and/or charges, and that the District will not refer such persons to County officers and employees for response.
7. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provide by Government Code section 29304 and 51800.

APPROVED, PASSED AND ADOPTED by the Foresthill Public Utility District Board of Directors on June 14, 2017, by the following vote:

| | |
|---------|-------|
| AYES | _____ |
| NOES | _____ |
| ABSENT | _____ |
| ABSTAIN | _____ |

Helen Rogers West President, Board of Directors
Foresthill Public Utility District

ATTEST:

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

2017_18 Delinquent 72700 Tax Roll Charges.txt

| | | |
|--------------|---------|-------|
| 007045027000 | 1021.84 | 72700 |
| 007154005000 | 1021.04 | 72700 |
| 007060014510 | 1021.78 | 72700 |
| 257060002000 | 123.18 | 72700 |
| 073360045000 | 18.36 | 72700 |
| 007160011000 | 674.72 | 72700 |
| 007240047000 | 391.38 | 72700 |
| 257130015000 | 518.26 | 72700 |
| 007220080000 | 70.02 | 72700 |
| 257170031000 | 135.82 | 72700 |
| 007045077000 | 1021.54 | 72700 |