

Foresthill Public Utility District
Approved Budget
Budget Revenues and Expenses by Category
For the Fiscal Year ending June 30, 2013

Account Categories	General Ledger Reference	FY 2013 Requested Budget					
		General Fund	Gen Fund Reserves	Repair & Replacement	Debt Service	Cap Imprv Program	Total
Revenues		1,305,510	54,131	272,386	227,535	49,458	1,909,020
Operational Expenses							
Source of supply	51000 - 51900	72,549					72,549
Pumping	52000 - 52900	19,837					19,837
Treatment	53100 - 53900	121,890					121,890
Distribution	54100 - 54900	206,462					206,462
Meter Reading	55100 - 55900	7,676					7,676
Administration	56100 - 56218	335,710					335,710
General Expenses	53217 - 80400	378,056					378,056
		-					-
Total Operational Expenses		1,142,180	-	-	-	-	1,142,180
Net Operating Profit		163,330	54,131	272,386	227,535	49,458	766,840
Non-Operating Activity							
Reserves - General Fund							-
General Fund Contribution to Assessment #2		100,094					100,094
Furniture & Equipment		-					-
Capital Expenses		50,000		50,000			100,000
Debt Service					218,025		218,025
Total		150,094	-	50,000	218,025	-	418,119
Transfers		(17,321)	17,321				-
							-
Total Transfers		(17,321)	17,321	-	-	-	-
Total Uses (Total Operating Exp + Non Operating Activity + Transfers)		1,309,595	(17,321)	50,000	218,025	-	1,560,299
Change in Fund Balances		(4,085)	71,452	222,386	9,510	49,458	348,721
Beginning Fund Balances		140,939		392,836	255,749	153,584	943,108
Ending Fund Balances		136,854	71,452	615,222	265,259	203,042	1,291,829

Foresthill Public Utility District
Approved Budget
Source of Supply
For the Fiscal Year ending June 30, 2013

Account	Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Requested Budget
Source of Supply					
51100	Salaries	13,389	9,825	3,245	5,699
51200	Maintenance	3,172	2,850	23,901	2,850
51300	Restoration Fee	16,078	1,800	18,987	20,300
51325	Instrumentation Study/Replace	4,300	3,200	3,433	3,200
51350	State Dam Inspection	37,432	35,000	35,000	35,000
51375	Water Rights and Storage Fees	1,138	1,000	2,220	4,000
51400	Vehicle Expense	1,283	750	12,458	750
51500	Power	2,949	3,000	446	750
Total		<u>\$ 79,741</u>	<u>\$ 57,425</u>	<u>\$ 99,690</u>	<u>\$ 72,549</u>

Foresthill Public Utility District
Approved Budget
Pumping
For the Fiscal Year ending June 30, 2013

Account	Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Requested Budget
<hr/>					
	Pumping				
52100	Salaries	803	737	1,047	8,787
52200	Maintenance	33	50	1,811	2,200
52300	Power	7,396	7,600	7,453	7,600
52301	Propane	1,645	1,700	1,200	500
52400	Vehicle Expense	707	750	220	750
	Total	<u>\$ 10,584</u>	<u>\$ 10,837</u>	<u>\$ 11,731</u>	<u>\$ 19,837</u>

Foresthill Public Utility District
Approved Budget
Treatment
For the Fiscal Year ending June 30, 2013

Account	Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Requested Budget
Treatment					
53100	Salaries	116,167	98,250	105,435	68,890
53200	Equipment Maintenance	2,853	300	3,689	4,000
53250	General Maintenance	11,775	5,000	1,415	6,000
53260	State Dept. of Health Services	9,265	9,500	11,112	10,000
53300	Water Analysis	6,189	6,500	7,595	7,000
53400	Vehicle Expense	1,955	1,600	340	2,000
53500	Chemicals	14,048	13,500	13,900	17,000
53600	Power	4,605	5,675	4,251	5,000
53601	Propane	2,173	2,250	2,400	2,000
Total		<u>\$ 169,030</u>	<u>\$ 142,575</u>	<u>\$ 150,137</u>	<u>\$ 121,890</u>

Foresthill Public Utility District
Approved Budget
Distribution
For the Fiscal Year ending June 30, 2013

Account	Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Requested Budget
Distribution					
54100	Salaries	208,474	132,637	137,690	181,762
54150	Tools	596	500	277	1,500
54200	Maintenance	22,523	10,500	12,603	14,000
54220	General Shop Maintenance	7,054	1,500	526	500
54400	Vehicle Expense	9,809	4,250	1,503	5,500
54500	USA Tags	150	175	200	1,200
54555	DOT Testing	201	250	617	750
56224	Propane	1263	1,250	984	1,250
Total		<u>\$ 250,070</u>	<u>\$ 151,062</u>	<u>\$ 154,400</u>	<u>\$ 206,462</u>

Foresthill Public Utility District
Approved Budget
Meter Reading
For the Fiscal Year ending June 30, 2013

Account	Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Requested Budget
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	Meter Reading				
55100	Salaries	7,296	4,912	953	6,676
55400	Vehicle Expense	1,502	1,500	483	1,000
	Total	<u>\$ 8,798</u>	<u>\$ 6,412</u>	<u>\$ 1,436</u>	<u>\$ 7,676</u>

Foresthill Public Utility District
Approved Budget
Administration
For the Fiscal Year ending June 30, 2013

Account	Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Requested Budget
Administration					
56100	Salaries	268,928	178,788	185,526	182,360
56130	Office Maintenance	1,984	2,250	2,919	3,000
56150	Vehicle Maintenance	859	900	7	600
56210	Accounting and Auditing	7,711	8,250	14,800	12,000
56211	Internet Service	138	250	184	500
56212	County Tax Collection Charge	2,065	2,215	1,994	2,250
56213	Legal Services	98,792	77,500	196,525	80,000
56214	Office Supplies	16,979	15,000	20,907	20,000
56216	Telephone	5,907	4,500	8,413	10,000
56218	Utilities	5,323	4,500	3,071	5,000
56219	Engineering Services	20,857	17,500	19,543	20,000
Total		\$ 429,543	\$ 311,653	\$ 453,889	\$ 335,710

Foresthill Public Utility District
Approved Budget
General Expenses
For the Fiscal Year ending June 30, 2013

Account	Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Requested Budget
General Expenses					
56217	Travel - Seminars/Workshops	2,237	1,500	2,043	4,000
56220	Other General Expense	6,963	5,033	48,285	5,000
56221	Public Information Program	1,285	3,400	2,716	3,000
56222	Dues and Subscriptions	9,736	9,070	15,172	12,500
56225	Prop 218	2,043	5,300	1,130	2,500
56223	Computer Enhancement Service	9,974	14,250	8,694	9,000
56310	Workers Compensation	26,577	22,500	16,182	22,500
56422	OPEB Pre-funding	27,056	27,056	8,667	27,056
56320	Liability and Vehicle Insurance	31,886	33,500	7,337	30,600
56400	Dental Insurance	8,264	8,264	9,993	9,000
56410	FICA/Medicare	40,051	25,000	31,654	32,000
56415	Vision Insurance	3,011	2,400	2,502	2,000
56420	Medical Insurance	98,252	69,516	103,076	95,500
56421	Retiree Medical Insurance	104,799	48,000	52,311	45,800
56445	Life/Disability Insurance	5,077	4,350	4,345	1,000
56430	Retirement	94,401	46,520	80,483	60,000
56440	SUI	3,237	3,000	2,426	3,000
56450	Uniforms	4,570	3,890	5,429	6,000
56750	Safety	7,656	500	541	500
57200	Property Taxes	66	85	87	100
59400	Election Expense	5,045	32,500	34,329	6,000
80400	Other Operating Expense	1,649	360	1,956	1,000
Total		\$ 493,835	\$ 365,994	\$ 439,358	\$ 378,056

Foresthill Public Utility District
Approved Budget
Budget Revenues and Expenses - General Fund Reserve Fund
For the Fiscal Year ending June 30, 2013

Account Categories	Gen Fund Reserves
Revenues	54,131
Operational Expenses	
Source of supply	
Pumping	
Treatment	
Distribution	
Meter Reading	
Administration	
General Expenses	
Total Operational Expenses	-
Net Operating Profit	54,131
Non-Operating Activity	
Reserves - General Fund	
General Fund Contribution to Assessment #2	
Furniture & Equipment	
Capital Expenses	
Debt Service	
Total	-
Transfers	17,321
Total Transfers	17,321
Total Uses (Total Operating Exp + Non Operating Activity + Transfers)	(17,321)
Change in Fund Balances	71,452
Beginning Fund Balances	
Ending Fund Balances	71,452

Foresthill Public Utility District
Approved Budget
Budget Revenues and Expenses - Repair and Replacement Fund
For the Fiscal Year ending June 30, 2013

Account Categories	Gen Fund Reserves
Revenues	<u>272,386</u>
Operational Expenses	
Source of supply	
Pumping	
Treatment	
Distribution	
Meter Reading	
Administration	
General Expenses	
Total Operational Expenses	<u>-</u>
Net Operating Profit	<u><u>272,386</u></u>
Non-Operating Activity	
Reserves - General Fund	
General Fund Contribution to Assessment #2	
Furniture & Equipment	
Capital Expenses	50,000
Debt Service	
Total	<u><u>50,000</u></u>
Transfers	
Total Transfers	<u>-</u>
Total Uses (Total Operating Exp + Non Operating Activity + Transfers)	<u><u>50,000</u></u>
Change in Fund Balances	222,386
Beginning Fund Balances	<u>392,836</u>
Ending Fund Balances	<u><u>615,222</u></u>

Foresthill Public Utility District
Approved Budget
Budget Revenues and Expenses - Debt Service Fund
For the Fiscal Year ending June 30, 2013

Account Categories	Gen Fund Reserves
Revenues	<u>227,535</u>
Operational Expenses	
Source of supply	
Pumping	
Treatment	
Distribution	
Meter Reading	
Administration	
General Expenses	
Total Operational Expenses	<u>-</u>
Net Operating Profit	<u><u>227,535</u></u>
Non-Operating Activity	
Reserves - General Fund	
General Fund Contribution to Assessment #2	
Furniture & Equipment	
Capital Expenses	
Debt Service	<u>218,025</u>
Total	<u><u>218,025</u></u>
Transfers	
Total Transfers	<u>-</u>
Total Uses (Total Operating Exp + Non Operating Activity + Transfers)	<u><u>218,025</u></u>
Change in Fund Balances	9,510
Beginning Fund Balances	<u>255,749</u>
Ending Fund Balances	<u><u>265,259</u></u>

Foresthill Public Utility District
 Approved Budget
 Budget Revenues and Expenses - Capital Improvment Fund
 For the Fiscal Year ending June 30, 2013

Account Categories	Gen Fund Reserves
Revenues	49,458
Operational Expenses	
Source of supply	
Pumping	
Treatment	
Distribution	
Meter Reading	
Administration	
General Expenses	
Total Operational Expenses	-
Net Operating Profit	49,458
Non-Operating Activity	
Reserves - General Fund	
General Fund Contribution to Assessment #2	
Furniture & Equipment	
Capital Expenses	
Debt Service	
Total	-
Transfers	
Total Transfers	-
Total Uses (Total Operating Exp + Non Operating Activity + Transfers)	-
Change in Fund Balances	49,458
Beginning Fund Balances	153,584
Ending Fund Balances	203,042

Foresthill Public Utility District
Approved Budget
Budget Revenues
For the Fiscal Year ending June 30, 2013

Account	Description	Calculation	FY 2013 Estimated Revenues
Budget Revenues			
Water - Residential			
	Number of Accounts	1,823	
	Monthly Rate Per Account - Regular (\$55.80)	35.51	
	Months Per Year	12	
			776,817
Water - Multi Family		9	
	Number of Accounts	325	
	Monthly Rate Per Account (\$53.50)	33.39	
	Months Per Year	12	
			130,221
Water - Commercial			
	Number of Accounts	41	
	Monthly Rate Per Account - Less Than 1 Inch (\$55.80)	35.51	
	Months Per Year	12	
			17,471
Water - Commercial			
	Number of Accounts	11	
	Monthly Rate Per Account - 1 Inch (\$100.65)	80.36	
	Months Per Year	12	
			10,608
Water - Commercial			
	Number of Accounts	4	
	Monthly Rate Per Account - 1.5 Inch (\$200.92)	180.63	
	Months Per Year	12	
			8,670
Water - Commercial			
	Number of Accounts	8	
	Monthly Rate Per Account - 2 Inch (\$392.04)	371.75	
	Months Per Year	12	
			35,688
Water - Commercial			
	Number of Accounts	2	
	Monthly Rate Per Account - 4 Inch (\$963.35)	943.06	
	Months Per Year	12	

			22,633
Water - Commercial			
Number of Accounts	1		
Monthly Rate Per Account - 6 Inch (\$963.35)	943.06		
Months Per Year	12		
			11,317
Water - Commercial			
Number of Accounts	1		
Monthly Rate Per Account - 8 Inch (\$963.35)	943.06		
Months Per Year	12		
			11,317
Water - Inactive Accounts			
Number of Accounts	51		
Number of Accounts	3		
Monthly Charge: Sugar Pine Dam \$8.32 and R&R \$9.96	18.28		
Months Per Year	12		
			11,845
Water - Overage			
Estimated Overage Revenue	168,975		
			168,975
Meter Installation			
Number of Meters Installations Estimated	2		
Cost Per Meter Installation	750		
			1,500
Service Installations (Line Tap)			
Number of Service Installations Estimated	3		
Cost Per Meter Installation	825		
			828
Inspection Fees			
Number of Inspections Estimate	2		
Cost Per Inspection Varies	500		
			1,000
Interest Income			
LAIF	2,000		
			2,000
Property Tax Revenue			
Ad Valorem Tax (General Fund)	70,000		
			70,000
Water Charges Penalties			
Number of Penalties Estimated	3,600		
Cost Per Penalty	5		
			18,720
Service Charges and Reconnects			
Number of Reconnects Estimated	3		
Cost Per Service Charge	50		
			150

Miscellaneous			
Workers Comp Refund	4,000		
Miscellaneous Refunds	1,000		
			5,000
Standby Charges			
Number of Standby Accounts Estimated	150		
Cost Per Standby Per Year	5		
			750
Will Serve			
Number of Will Serve Estimated	-		
Cost Per Will Serve	8,243		
			<u>-</u>
Total Accounts	<u>2,274</u>		
Total			<u>1,305,510</u>

Foresthill Public Utility District
Approved Budget
Source of Supply
For the Fiscal Year ending June 30, 2013

Account	Description	FY 2013 Requested Budget	Total
Source of Supply			
52100	Salaries		
	10% Lead Utility Operator V - Treatment	5,699	
			5,699
51200	Maintenance		
	Dam computer setup & maintenance	2,850	
			2,850
51300	Restoration Fee		
	Bureau of Reclamation fees	20,300	
			20,300
51325	Instrumentation Study/Replace		
	CBC Report	3,200	
			3,200
51350	State Dam Inspection		
	Annual fee	35,000	
			35,000
51375	Water Rights and Storage Fees		
	State of California	1,500	
	US Department of Forestry	2,500	
			4,000
51400	Vehicle Expense		
	Gas	500	
	Maintenance	250	
			750
51500	Power		
	PG&E	750	
			750
Total			\$ 72,549

Foresthill Public Utility District
Approved Budget
Pumping
For the Fiscal Year ending June 30, 2013

Account	Description	FY 2013 Requested Budget	Total
Pumping			
52100	Salaries		
	10% Lead Utility Operator V - Distribution	6,284	
	5% Utility Operator IV	2,503	
			8,787
52200	Maintenance		
	Pump Repairs	2,200	
			2,200
52300	Power		
	PG&E	7,600	
			7,600
52301	Propane		
	JS West	500	
			500
52400	Vehicle Expense		
	Gas	500	
	Maintenance	250	
			750
Total			\$ 19,837

Foresthill Public Utility District
Approved Budget
Treatment
For the Fiscal Year ending June 30, 2013

Account	Description	FY 2013 Requested Budget	Total
Treatment			
53100	Salaries		
	90% Lead Utility Operator V - Treatment	51,293	
	On Call Operator	7,322	
	Overtime	10,275	
	50% <i>Operations Manager*</i>	60,539	
	<i>*Position Not Funded</i>		68,890
53200	Equipment Maintenance		
	Plant repairs, supplies, etc.	3,000	
	Pavement repairs	1,000	
			4,000
53250	General Maintenance		
	Maintenance suppliers	5,000	
	Miscellaneous	1,000	
			6,000
53260	State Dept. of Health Services		
	Testing	10,000	
			10,000
53300	Water Analysis		
	Crammer Testing	5,000	
	Additional testing	2,000	
			7,000
53400	Vehicle Expense		
	Gas	1,000	
	Repairs	1,000	
			2,000

53500	Chemicals		
	Various vendors	15,000	
	Other	2,000	
			17,000
53600	Power		
	PG&E	5,000	
			5,000
53601	Propane		
	JS West	2,000	
			<u>2,000</u>
Total			<u>\$ 121,890</u>

Foresthill Public Utility District
Approved Budget
Distribution
For the Fiscal Year ending June 30, 2013

Account	Description	FY 2013 Requested Budget	Total
Distribution			
55100	Salaries		
	90% Lead Utility Operator V - Distribution	56,553	
	90% Utility Operator IV	45,059	
	90% Utility Operator III	37,553	
	Contracted Services	25,000	
	On Call Operator	7,322	
	Overtime	10,275	
	50% Operations Manager*	60,539	
	*Position Not Funded		181,762
54150	Tools		
	Field	500	
	Shop	1,000	
			1,500
54200	Pipeline Maintenance		
	Various pipelines	9,000	
	Various infrastructure	5,000	
			14,000
54220	General Shop Maintenance		
	Supplies	500	
			500
54400	Vehicle Expense		
	Gas	4,000	
	Repairs & maintenance	1,500	
			5,500
54500	USA Tags		
	Annual USA membership	200	
	Field location	1,000	

			1,200	
54555	DOT Testing			
	Drug Testing	500		
	Other	250		
			750	
56224	Propane			
	JS West	1,250		
			1,250	
Total			\$ 206,462	

Foresthill Public Utility District
Approved Budget
Meter Reading
For the Fiscal Year ending June 30, 2013

Account	Description	FY 2013 Requested Budget	Total
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	Meter Reading		
55100	Salaries		
	5% Utility Operator IV	2,503	
	10% Utility Operator III	4,173	
			6,676
55400	Vehicle Expense		
	Gas	500	
	Maintenance	500	
			<hr/> 1,000
Total			<u>\$ 7,676</u>

Foresthill Public Utility District
Approved Budget
Administration
For the Fiscal Year ending June 30, 2013

Account	Description	FY 2013 Requested Budget	Total
Administration			
56100	Salaries		
	100% Customer Service Representative II	43,576	
	20% Finance Manager**	23,400	
	100% General Manager	95,000	
	50% <i>Customer Service Representative I</i>	20,384	
			182,360
	**Works One Day per Week		
56130	Office Maintenance		
	Furniture	2,000	
	Janitorial	1,000	
			3,000
56150	Vehicle Maintenance		
	Gas	500	
	Maintenance	100	
			600
56210	Accounting and Auditing		
	Audit	12,000	
	State Controllers Report	-	
			12,000
56211	Internet Service		
	Sebastain	500	
			500
56212	County Tax Collection Charge		
	Placer County Property Tax Fee	2,250	
			2,250

56213	Legal Services		
	General Counsel	55,000	
	Special Counsel	25,000	
			80,000
56214	Office Supplies		
	Supplies	10,000	
	Equipment Maintenance	10,000	
			20,000
56216	Telephone		
	AT&T	5,000	
	Pacific Bell	5,000	
			10,000
56218	Utilities		
	PG&E	5,000	
			5,000
56219	Engineering Services		
	Stantec	15,000	
	Unknown	5,000	
			<u>20,000</u>
Total			<u>\$ 335,710</u>

Foresthill Public Utility District
Approved Budget
General Expenses
For the Fiscal Year ending June 30, 2013

Account	Description	FY 2013 Requested Budget	Total
General Expenses			
56217	Travel - Seminars/Workshops		
	Mileage for Driving to Meetings	1,000	
	Meals, Hotels, Conference Fees	3,000	
			4,000
56220	Other General Expense		
	Office Maintenance	2,500	
	Bank Fees, Other Fees	2,500	
			5,000
56221	Public Information Program		
	Consumer Confidence Report	1,500	
	Public Notices	1,500	
			3,000
56222	Dues and Subscriptions		
	ACWA	6,200	
	CSDA	2,300	
	MCWRA	4,000	
			12,500
56225	Prop 218		
	Public Notices	1,500	
	Miscellaneous	1,000	
			2,500
56223	Computer Enhancement Service		
	Corbin Willits (MOM)	4,500	
	Miscellaneous	4,500	
			9,000
56310	Workers Compensation		
	SDRMA	22,500	
			22,500

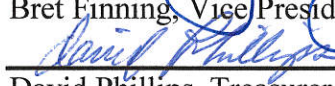
56422	OPEB Pre-funding			
	CalPERS Trust	-		
	S/B	27,056		27,056
56320	Liability and Vehicle Insurance			
	SDRMA, General Liability (Property)	30,600		30,600
56400	Dental Insurance			
	Placer County	9,000		9,000
56410	FICA/Medicare			
	Social Security	32,000		32,000
56415	Vision Insurance			
	ACWA	2,000		2,000
56420	Medical Insurance			
	ACWA, Employees	95,500		95,500
56421	Retiree Medical Insurance			
	ACWA	45,800		45,800
56445	Life/Disability Insurance			
	ACWA	1,000		1,000
56430	Retirement			
	CalPERS	60,000		60,000
56440	SUI			
	State of California	3,000		3,000
56450	Uniforms			
	Ameripride	6,000		6,000
56750	Safety			
	Eye Protection	250		
	Other Supplies	250		
57200	Property Taxes			500

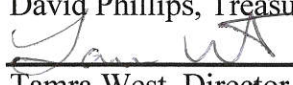
	Miscellaneous	100	100
59400	Election Expense		
	Placer County Election Office	6,000	6,000
80400	Other Operating Expense		
	Miscellaneous	1,000	1,000
Total		\$ 378,056	

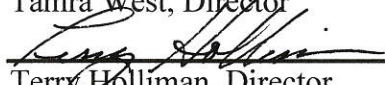
APPROVED, PASSED AND ADOPTED on November 14, 2012,


 Brett Grant, President

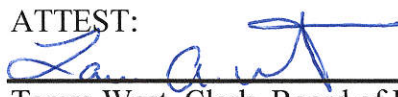

 Bret Finning, Vice President


 David Phillips, Treasurer


 Tamra West, Director


 Terry Holliman, Director

ATTEST:



Tamra West, Clerk, Board of Directors Foresthill Public Utility District