



# Foresthill Public Utility District

## Adopted Operating Budget

For the Year Ending June 30, 2024

### Board of Directors

Jane Stahler - President  
Mark Bell - Vice President  
Ron Thompson - Treasurer  
Roger Pruettt - Board Member  
Peter Kapplehoff - Board Member

### Finance Committee

Mark Bell  
Peter Kapplehoff

### General Manager

Hank White

Effective Date: 12/14/2023

**Foresthill Public Utility District  
Adopted Budget  
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For the Year Ending June 30, 2024**

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**Foresthill Public Utility District**  
**Adopted Budget**  
**Budget Revenues and Expenses by Fund and Category**  
**For the Year Ending June 30, 2024**

Description	FY 2024 Proposed Budget	FY 2023 Budget	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
<b>General Fund Revenues</b>	2,791,000	4,199,000	4,145,333	2,828,350	2,864,459	2,233,493	2,315,687
<b>Operational Expenses</b>							
Source of Supply	40,000	43,713	21,656	39,757	53,106	33,508	51,992
Pumping	32,500	44,085	24,522	22,663	25,800	23,295	20,196
Treatment	370,000	394,707	465,559	366,848	275,567	268,467	239,993
Distribution	531,000	366,396	478,018	331,380	383,321	348,913	363,784
Customer Service	397,000	504,205	332,361	470,688	444,124	428,856	372,973
Regulatory Compliance	316,000	308,236	233,420	284,930	301,575	328,102	218,797
Management and Administration	427,000	304,994	358,930	328,635	315,350	236,204	259,903
<b>Total Operational Expenses</b>	<b>2,113,500</b>	<b>1,966,336</b>	<b>1,914,466</b>	<b>1,844,901</b>	<b>1,798,843</b>	<b>1,667,344</b>	<b>1,527,637</b>
<b>Net Operations</b>	<b>677,500</b>	<b>2,232,664</b>	<b>2,230,867</b>	<b>983,449</b>	<b>1,065,616</b>	<b>566,149</b>	<b>788,050</b>
<b>Non-Operating Activity</b>							
Sale of fixed assets	0	0	0	0			0
Transfers for Debt Service	0	0	0	0	0	0	0
General Fund contribution to Assessment #2	(100,000)	(100,000)	0	0	(100,000)	(100,000)	0
General fund contribution to Capital activities	(427,000)	(863,000)	1,244,036	363,573	73,738	10,634	0
Total Non-Operating Activity	(527,000)	(963,000)	1,244,036	363,573	(26,262)	(89,366)	0
<b>Increase/(Decrease) in Net Position</b>	<b>\$150,500</b>	<b>\$1,269,664</b>	<b>\$3,474,903</b>	<b>\$1,347,022</b>	<b>\$1,039,354</b>	<b>\$476,783</b>	<b>\$788,050</b>

Overview of Revenues, Expenses and Non-operating activity. Revenue and Operational Expenses are shown in greater detail in following pages

General Fund contribution to Assessment District #2 is \$100,000 per year. Assessment District #2 was formed by the voters in 1996 for

Water System Improvement and Highway Relocation Projects

General Fund Revenues high in FY23 due to large \$1.2M grant from PCWA

FY 23 Actual Revenue includes \$1.2M grant

FY 23 Actual General Fund contribution to Capital Activities includes \$1.2M grant

FY 23 Non-operating activity subject to audit results.

FY 24 General Fund contribution (\$427k) to Capital activities is from 2021 Rate study and is based on average projected contribution.

Management and Administration expenses increasing due to loss of Finance Manager and additional consulting services to replace salaried employee

**Foresthill Public Utility District  
Adopted Budget  
General Fund Revenues  
For the Year Ending June 30, 2024**

Description	FY 2024 Draft Budget	FY 2023 Budget	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
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**General Fund Revenues**

Water Service	2,000,000	2,000,000	2,128,763	1,796,611	1,808,836	1,863,457	1,829,583
Water - Usage	540,000	500,000	553,237	711,457	224,213	177,125	188,479
Water - Low Usage Credit	-	-		(5,418)	(51,006)	(55,743)	(55,505)
Meter Installation	6,000	6,000	4,289	11,433	5,250	2,250	6,000
Interest Income	65,000	50,000	110,203	63,288	67,235	78,242	91,038
Property Tax Revenue	125,000	118,000	124,440	112,792	107,050	103,522	98,347
Water Charges Penalties	-	10,000	-	-	-	32,309	44,520
Service Charges and Reconnects	15,000	15,000	23,710	22,399	20,202	26,507	12,657
Grants, water transfers and reimbursed expenses	40,000	1,500,000	1,200,691	115,789	682,680	5,824	100,568

<b>Total General Fund Revenues</b>	2,791,000	4,199,000	4,145,333	2,828,350	2,864,459	2,233,493	2,315,687
Total General Fund less Grants	2,751,000	2,699,000	2,944,642	2,712,561	2,181,779	2,227,669	2,215,119

**Revenues**

The majority of revenues for the District come from customer billings for water service. The District currently bills approximately 1975 residential and 80 non-residential for a total of 2055 customers.

The expected revenues are conservative and carries on the rates that went into effect on July 15, 2023 which included a 1.0% annualized increase.

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

Water Charges Penalties removed within 2020 due to Governors orders under COVID and not reinstated.

**FY2024 budget comments**

FY 2022 actual contains three months from prior rate study, which impacts the split of revenue between Service and Usage.

During 2022-23, a grant from the Placer County Water Agency provided \$1,250,000 of the Sierra View Line project.

FY 23 and FY 22 Property taxes are shown based on the tax year. Financial Audit will depict tax revenue based on date recorded.

**Foresthill Public Utility District  
Adopted Budget  
Summary of Expenses by Function  
For the Year Ending June 30, 2024**

	Description	FY 2024 Proposed Budget	FY 2023 Budget	FY 2023 Actual	FY2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
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**Summary of Expenses by Function**

51000	Salaries	774,000	849,635	782,518	814,361	752,845	740,172	703,085
52000	Taxes	60,500	64,997	62,139	60,317	60,213	55,441	55,159
52000	Benefits	305,000	390,632	317,335	346,759	323,017	299,967	313,073
53000	Supplies	142,000	110,700	131,633	93,244	115,418	78,563	94,728
54000	Equipment	72,000	52,500	69,724	65,335	62,970	42,043	29,848
55000	Contracted Services	511,000	265,600	389,848	259,615	303,525	309,599	184,563
57000	Utilities	76,000	64,000	67,137	52,874	52,991	50,607	40,301
58000	Insurances and fees	173,000	168,272	94,132	152,395	127,864	90,953	106,880
<b>Total</b>		<b>2,113,500</b>	<b>1,966,336</b>	<b>1,914,466</b>	<b>1,844,901</b>	<b>1,798,843</b>	<b>1,667,344</b>	<b>1,527,637</b>

**This is a summary sheet of Expenses by Function. The details are within the following sheets**

**FY 2023 actual, account 58000 includes a one time credit of \$86603 based on an accrual for Miners Camp restitution.**

**This was finally determined to be only \$468 and the excess accrual was credited back.**

**This is an unusual event and not expected to reoccur. The detail for this item is in the Regulatory Function**

**Contracted Services, 55000, includes services for accounting and operations activities and is instead of Salaries and Benefits.**

**Details are on the following sheets. This is due to loss of Finance Manager and operations employees.**

**Foresthill Public Utility District  
Adopted Budget  
Source of Supply  
For the Year Ending June 30, 2024**

Account Number	Description	FY 2024 Proposed Budget	FY 2023 Budget	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
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**Source of Supply**

51000	Salaries	20,000	21,541	10,462	24,332	29,047	18,945	29,115
52000	Taxes	2,000	1,648	834	1,802	1,786	1,419	2,284
52100	Benefits	7,000	9,524	3,896	9,048	12,440	7,322	10,747
53000	Maintenance	2,000	2,000	646	1,573	2,342	218	1,805
54000	Vehicle Expense	2,000	2,000	-	1,087	23	-	1,839
55000	Contracted Services	1,000	1,000	410	(310)		2,500	
56000	Training and Seminars			-			-	
57020	Utilities	6,000	6,000	5,408	2,224	7,469	3,104	6,201

<b>Total</b>		40,000	43,713	21,656	39,757	53,106	33,508	51,992
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**Source of Supply**

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

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

Staffing Required\*

General Manager	0.0%
Admin Assistant (FT)	0.0%
Utility Operator III	5.0%
Utility Operator IV	5.0%
Operations Supervisor	0.0%
Chief Operator (PT)	0.0%
Customer Service (PT)	0.0%
<b>Total Staffing required</b>	<b>10.0%</b>

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

**Foresthill Public Utility District  
Adopted Budget  
Pumping  
For the Year Ending June 30, 2024**

Account Number	Description	FY 2024 Proposed Budget	FY 2023 Budget	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
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**Pumping**

51000	Salaries	6,000	16,189	3,804	5,066	4,735	6,896	6,386
52000	Taxes	500	1,238	304	375	291	517	501
52100	Benefits	2,000	7,158	1,417	1,884	2,028	2,665	2,357
53000	Materials and supplies	2,000	1,500	1,127	952	587	476	642
54000	Equipment expense	1,000	1,000		448	5,989	869	
57020	Utilities	13,000	12,000	11,232	10,379	9,202	7,821	9,511
57030	Propane	8,000	5,000	6,638	3,560	2,969	4,052	799

<b>Total</b>		32,500	44,085	24,522	22,663	25,800	23,295	20,196
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**Pumping**

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

General Manager	0.0%
Admin Assistant (FT)	0.0%
Utility Operator III	1.0%
Utility Operator IV	1.0%
Operations Supervisor	0.0%
Chief Operator (PT)	0.0%
Customer Service (PT)	0.0%
Total Staffing required	2.0%

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

**Foresthill Public Utility District  
Adopted Budget  
Treatment  
For the Year Ending June 30, 2024**

Account Number	Description	FY 2024 Proposed Budget	FY 2023 Budget	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
<b>Treatment</b>								
51000	Salaries	157,000	207,892	226,790	197,259	140,531	144,904	138,647
52000	Taxes	12,000	15,904	18,088	14,610	8,638	10,854	10,877
52100	Benefits	59,000	91,911	84,463	73,353	60,185	56,004	51,178
53030	Operating supplies	9,000	5,000	7,189	2,717	2,647	2,041	8,905
53060	Uniforms	5,000	3,000	5,957	2,603	2,436	2,946	1,076
53500	Chemicals	40,000	40,000	37,784	43,288	34,455	23,575	16,817
54020	Vehicle Expense	5,000	5,000	2,858	3,762	2,318	9,819	3,382
54040	Equipment Maintenance	4,000	4,000	1,025	1,953	4,521	1,180	1,656
54110	General Shop Maintenance	3,000		2,947	2,448	1,250		
55000	Contracted Services	45,000		51,313	4,299			
56000	Training and Seminars	1,000		125				
57000	Utilities	24,000	20,000	21,800	19,256	17,737	14,230	7,408
57030	Propane	6,000	2,000	5,220	1,300	850	2,914	47
<b>Total</b>		<b>370,000</b>	<b>394,707</b>	<b>465,559</b>	<b>366,848</b>	<b>275,567</b>	<b>268,467</b>	<b>239,993</b>

**Treatment**

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

Since these costs are specific to the treatment function, they are reported separately, here, in the Treatment Department

General Manager	0.0%
Admin Assistant (FT)	0.0%
Utility Operator III	42.0%
Utility Operator IV	42.0%
Operations Supervisor	10.0%
Chief Operator (PT)	25.0%
Customer Service (PT)	0.0%
Total Staffing required	119.0%

\* 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.

**For part of FY23 and part of FY 24, Contracted Services includes a contract employee instead of Salary and Benefits for Chief Operator.**



**Foresthill Public Utility District  
Adopted Budget  
Distribution  
For the Year Ending June 30, 2024**

Account Number	Description	FY 2024 Proposed Budget	FY 2023 Budget	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
<b>Distribution</b>								
51000	Salaries	256,000	192,394	239,501	189,928	201,862	200,737	203,968
52000	Taxes	20,000	14,718	18,935	14,067	12,408	15,036	16,002
52100	Benefits	96,000	85,059	88,319	70,627	86,451	77,583	75,290
53000	Operating Supplies	66,000	40,000	60,708	27,821	54,331	32,324	37,474
53060	Uniforms	5,000	6,000	3,057	4,139	4,087	4,674	5,818
54020	Vehicle Expense	18,000	16,000	18,163	22,091	8,366	13,745	12,341
54030	Equipment rentals/repairs	10,000	4,000	13,149	565	5,099	3,122	4,775
54110	General Shop Maintenance	4,000	5,000	2,186	444	9,445		1,579
55000	Contracted Services	52,000	1,000	32,319	351		693	3,512
56000	Training and Seminars	2,000	225	-	195			100
57000	Utilities	2,000	2,000	1,681	1,150	1,272	1,000	2,925
<b>Total</b>		<b>531,000</b>	<b>366,396</b>	<b>478,018</b>	<b>331,380</b>	<b>383,321</b>	<b>348,913</b>	<b>363,784</b>

**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. Many of the activities and procedures in the Distribution department are to comply with State and Federal regulations and could be reported in the Regulatory Compliance cost center. Since these costs are specific to the distribution function, they are reported separately, here, in the Distribution department.

General Manager	0.0%
Admin Assistant (FT)	0.0%
Utility Operator III	42.0%
Utility Operator IV	42.0%
Operations Supervisor	65.0%
Chief Operator (PT)	53.0%
Customer Service (PT)	0.0%
Total Staffing required	202.0%

\* 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.

**For part of FY23 and expected part of FY 24, Contracted Services includes a contract employee instead of a portion of Salary and Benefits for Utility Operator / Chief Operator**

**Foresthill Public Utility District  
Adopted Budget  
Customer Service  
For the Year Ending June 30, 2024**

Account Number	Description	FY 2024 Proposed Budget	FY 2023 Budget	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
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**Customer Service**

51000	Customer Service Salaries	218,000	279,338	193,247	280,412	236,117	244,964	228,280
52000	Taxes	17,000	21,369	14,712	20,769	14,514	18,348	17,909
52100	Benefits	82,000	123,498	68,278	104,275	101,121	94,676	84,264
53010	Office Supplies	5,000	5,000	5,112	3,151	3,320	4,006	12,938
54010	Equipment maintenance	5,000	5,000	6,680	10,012	1,876	1,239	1,900
55020	Computer Enhancement Service	16,000	16,000	18,598	15,020	14,820	14,970	13,118
55210	Contracted Services	42,000	42,000	15,506	27,841	63,356	38,123	7,000
57010	Telephone & Internet	12,000	12,000	10,228	9,208	8,999	12,529	7,564

<b>Total</b>		397,000	504,205	332,361	470,688	444,124	428,856	372,973
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**Customer Service**

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

	Staffing Required*
General Manager	60.0%
Admin Assistant (FT)	70.0%
Utility Operator III	5.0%
Utility Operator IV	5.0%
Operations Supervisor	15.0%
Chief Operator (PT)	6.0%
Customer Service (PT)	100.0%
Total Staffing required	161.0%

\* 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.

**Cost reductions can be seen post FY 2022 as a result of a reduction in staffing from roughly 3 to 1.5**

**Foresthill Public Utility District  
Adopted Budget  
Regulatory Compliance  
For the Year Ending June 30, 2024**

Account Number	Description	FY 2024 Proposed Budget	FY 2023 Budget	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
<b>Regulatory Compliance</b>								
51000	Salaries	66,000	61,264	44,710	45,387	39,941	47,908	42,388
52000	Taxes	5,000	4,687	3,367	3,362	2,455	3,588	3,326
52100	Benefits	25,000	27,085	15,606	16,878	17,105	18,516	15,646
53000	Supplies	1,000	1,200	3,729	355	4,588	2,093	2,748
54050	Department of Transportation testing	1,000	500	-	194	536	536	
55010	Water Analysis	10,000	10,000	7,733	6,444	11,096	7,061	8,430
55030	Accounting and Auditing	30,000	15,000	19,496	12,611	13,825	13,300	10,800
55050	Legal Services	50,000	60,000	101,961	95,258	72,935	129,844	29,083
55080	State Dam Inspection	65,000	65,000	59,841	55,597	50,940	52,910	66,869
56050	Restoration Fee - US Bureau of Reclamation	25,000	25,000	22,776	23,384	47,884	23,246	20,711
56060	State Dept. of Public Health	13,000	13,500	18,791	5,621	12,503	8,932	7,874
56040	Water Rights and Storage Fees	14,000	14,000	13,475	13,306	13,086	12,965	3,448
58000	Other fees	6,000	6,000	(85,363)	2,097	5,655	5,655	5,706
58055	Placer County Hazmat permit	5,000	5,000	7,298	4,438	9,026	1,549	1,768
60000	Instrumentation Study - Div. of Safety of Dams		-					
<b>Total</b>		<b>316,000</b>	<b>308,236</b>	<b>233,420</b>	<b>284,930</b>	<b>301,575</b>	<b>328,102</b>	<b>218,797</b>

**Regulatory Compliance**

The expenses in this department are for activities imposed upon the District by outside agencies, like the Federal and State governments.

General Manager	20.0%
Admin Assistant (FT)	10.0%
Utility Operator III	5.0%
Utility Operator IV	5.0%
Operations Supervisor	6.0%
Chief Operator (PT)	5.0%
Customer Service (PT)	0.0%
Total Staffing required	51.0%

\* 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.

**FY 24 Budget Comments**

**Accounting and Auditing includes required annual financial Audit, which is now expected to be more costly**

**Legal services lowered due to end of Miner's Camp lawsuit part way through FY 24**

**Other Fees, FY 23 is due to a one-time event and will not occur again in FY 24. As is appropriate, an estimated settlement amount for the Miner's Camp lawsuit was placed in a liability account pending the litigation outcome. When the litigation was court settled for a total of \$468, the expense was backed out of the liability account with an entry here.**

**Foresthill Public Utility District  
Adopted Budget  
Management and Administration  
For the Year Ending June 30, 2024**

Account Number	Description	FY 2024 Proposed Budget	FY 2023 Budget	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
<b>Management and Administration</b>								
51000	Salaries	51,000	71,017	64,004	71,977	100,613	75,818	54,301
52000	Taxes	4,000	5,433	5,899	5,331	20,121	5,679	4,260
52000	Benefits	19,000	31,397	35,595	53,136	28,600	29,303	60,420
52090	Retiree Medical Insurance	15,000	15,000	19,761	17,559	15,087	13,899	13,171
53000	Materials and supplies	7,000	7,000	6,324	6,645	6,626	6,209	6,505
54110	Maintenance	20,000	10,500	22,716	22,526	24,083	12,070	2,376
55040	County Tax Collection Charge	3,000	2,600			2,544	2,520	1,718
55030	Accounting and Auditing	144,000		27,629				
55310	Board Stipends	-	-	-		-	2,000	12,000
56010	Dues and Subscriptions	12,000	10,500	19,531	11,319	11,186	10,988	9,693
56020	Travel - Seminars/Workshops	2,000	1,500		879	373	1,456	1,394
57020	Utilities	5,000	5,000	4,930	5,796	4,494	4,957	5,846
58010	Other General Expense	5,000	5,500	-	5,883	1,903	165	2,216
58020	Election Expense	-	6,500	5,816		5,706		500
58050	Bank analysis/other fees	10,000	6,500	12,791	17,401	5,228	5,199	5,383
58060	Liability and Vehicle Insurance	100,000	98,547	102,183	83,813	63,176	45,336	40,120
58422	Pension liability	30,000	28,000	31,751	26,370	25,610	20,605	40,000
58090	Interest expense							
<b>Total</b>		<b>427,000</b>	<b>304,994</b>	<b>358,930</b>	<b>328,635</b>	<b>315,350</b>	<b>236,204</b>	<b>259,903</b>

**Management, Administration 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.

General Manager	20.0%
Admin Assistant (FT)	20.0%
Utility Operator III	0.0%
Utility Operator IV	0.0%
Operations Supervisor	0.0%
Chief Operator (PT)	0.0%
Customer Service (PT)	0.0%
Total Staffing required	40.0%

\* 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.

**FY 24 Budget comments**

**Starting around April 2023 a Contractor was hired to replace the loss of Financial Manager. That replacement is expected to continue at least through FY 24**  
Maintenance includes \$6,567 of depreciation, which should have not been included. [Post adopted comment]