



Foresthill Public Utility District

Approved Operating Budget

For the Year Ending June 30, 2025

Board of Directors

Ron Thompson - President
Jane Stahler - Vice President
Mark Bell - Treasurer
Roger Pruett - Board Member
Peter Kappelhof - Board Member

Finance Committee

Peter Kappelhof
Roger Pruett

General Manager

Hank White

Effective Date: Approved 8/14/2024

Foresthill Public Utility District
Approved Budget
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For the Year Ending June 30, 2025

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FORESTHILL PUBLIC UTILITY DISTRICT

BOARD OF DIRECTORS

Ron Thompson, President
Jane Stahler, Vice President
Mark Bell, Treasurer
Roger Pruett, Director
Peter Kappelhof, Director

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

August 14, 2024

To: Board of Directors

From: Hank White

Re: Operating Budget 2024-25

This transmittal is included in the Operating Budget in order to better disseminate the financial information to the Board of Directors, Foresthill rate payers, and other interested parties.

Generally, the budget process begins in March and April after the mid-year review has been completed for the current fiscal year. Certain unprecedented events in FY 22-23 have significantly delayed the process. Specifically, the loss of Roger Carroll; Foresthill's long-time and very capable Finance Manager in April 2023. The district is still recovering from this loss.

The numbers contained in the budget are based on known conditions, economic forecasts, and trend analysis for the previous five years. Described below is a general description of the budget including the revenue and payroll assumptions, how expenses are grouped by function and some of the changes in revenues and expenses between years.

General fund

The General fund accounts for the day-to-day operations of the District. Revenues in this fund are "unrestricted" and may be used for any and all activities of the District.

Revenues:

Here are the FY 24-25 revenue assumptions:

- Water Service: the current rate plan allows for a 2% increase in the rates effective July 15, 2024 and has been included in the revenue projection.
- Meter installation: with unknown construction activity, a conservative estimate was used.
- Interest income: investments will continue to follow the Board of Director's policy 3035.
- Property tax increases are capped at 2% by Proposition 13, except when properties are resold. A conservative estimate was made to approximate property tax revenue.

- Water charge penalties. Due to restrictions emanating from the COVID pandemic, the district is no longer charging penalties to customers for paying their account late.
- Service charges and reconnects: conservative budgeting directs this estimation to be below the lower end of the five-year trend analysis.
- Grants, water transfers and reimbursed expenses: The grant and water transfer market are soft for FY 24-25 so a very conservative estimation was included in the budget.

Wages and Salaries:

Payroll costs are allocated to the various departments based on historical experience and projected activities. The percentage of each employee's cost is presented at the bottom of each departmental page. As can be seen from history, the distribution between the functions can vary quite a bit depending on the actual needs of the District throughout the year. To see how the total costs compare to the budget, look at the Functional Expenses page that shows the costs for the entire District.

Currently, all approved positions are filled. On May 9, 2024, the board approved a 10% cost of living adjustment. The last cost of living adjustment was in 2020 so the 2024 cost of living adjustment is roughly equivalent to a 2.5% increase per year. The Board also approved a 3% cost of living adjustment effective January 2025 which is included in this budget. The compensation adjustment will significantly improve Foresthill's ability to recruit and retain qualified employees.

Description of Expenses by Function:

- The United States Bureau of Labor Statistics published the Consumer Price Index for Urban Wage Earners and Clerical Workers for the period July 2023 through June 2024. The published price index is 3.5%. This budget predicts an expense increase less than inflation due to efforts by staff to control costs. The FY 24/25 budget expense increase is 1.8% over the FY 23/24 budget.
- Salaries: this includes the salaries, regular and overtime wages, on-call wages, and vacation and sick leave usage.
- Taxes: this includes the employer share of Social Security and Medicare tax and State Unemployment Insurance.
- Benefits: this includes the costs of worker's compensation insurance through the Special District Risk Management Authority and the retirement plan through CalPERS. The District pays 80% of the cost of health insurance, dental insurance and vision insurance. These costs are charged to the departments equal to the percentage of salaries and wages per department.
- Supplies: this includes all office and operating supplies for running the district, including items like paper and postage to chemicals, pipe and water meters.
- Equipment: this includes the cost of maintaining and operating district equipment and includes fuel, parts and repairs for vehicles, copier and computer maintenance, etc.

- Contracted services includes all costs paid to outside agencies, like water testing, dam inspection, legal and auditing services and customer billing services.
- Utilities: this includes costs of power, phone service and internet access.
- Insurances and fees includes the cost of general liability insurance, and regulatory, permitting, banking and other processing fees.

Other items of interest:

1. Insurance costs continue to climb. Liability insurers are finding California to be a higher risk due to runaway jury verdicts and devastating wildfires and are raising rates accordingly.
2. Utilities and vehicle fuel costs have reached unprecedented levels, and we have attempted to budget accordingly.
3. Some items of interest are contained within the budget as comments on the pertinent budget page.

General fund reserves and net operations:

General fund reserves are the accumulation of excess revenue over expenses. Going into the 2024-25 budget year, the General fund reserves are fully funded pursuant to Board policy. While a public utility is expected to collect only the revenue it needs to provide the expected services, reserves are necessary to fund future capital replacement and expansion projects and maintain stability during a poor economy.

Capital expenditures and depreciation expense:

Capital expenditures are items or projects that exceed \$5,000 and are expected to benefit the District for more than one year. They include water lines added or replaced, equipment and vehicles, land and buildings and contracts or studies that produce a “right” for the District, such as a water rights permit or cost of service study.

These items are not expenditures in the Operating Budget, rather the costs are recorded as fixed assets, then expended over the life of the asset as depreciation or amortization. Industry standards do not recommend including depreciation and amortization in an operating budget, as these expenses don’t require current operations to pay for them; they are essentially “non-cash” expenditures.

The District’s Planning Committee prepares a Capital Improvement Plan that outlines the expected capital projects over the coming five years. The Finance Committee reviews the upcoming year’s projects and allocates funds to those projects.

Special Revenue funds

Special Revenue funds are funds that have been assessed and collected for a specific purpose and therefore are not available for the general day to day operations. The District has four special revenue funds as contained within the latest rate study and restricted by actions of the Board of Directors:

Operating Reserves: These funds were collected for the additional stability of the District to provide operating capital in the event of economic downturn or disaster that hinders the collection of service fees. The goal is to have six months of operating funds in reserve.

Debt Service Reserves: these funds are collected to pay principal and interest on the Sugar Pine Reservoir loan and the 1997 Improvement Project loans. The goal is to have a full year's loan repayment in reserve.

Capital Reserves: These funds are from connection fees collected by the District upon new development of properties, from Board directed additions from non-operating revenue such as grants and funds from water transfers and from funds transferred from revenues. The reserve goal is to earmark \$427,000 annually from operating revenue to capital reserves. Funds from this reserve are used for capital improvements and capital repairs.

For questions or other additional information, please contact Hank White, General Manager, at gm@foresthillpud.com or (530) 367-2511.

Foresthill Public Utility District
Approved Budget
Budget Revenues and Expenses by Fund and Category
For the Year Ending June 30, 2025

Description	FY 2025 Approved Budget	FY 2024 Budget	FY 2024 Projected	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
General Fund Revenues	3,101,000	2,791,000	3,062,440	4,145,333	2,828,350	2,864,459	2,233,493	2,315,687
Operational Expenses								
Source of Supply	25,000	40,000	8,546	21,656	39,757	53,106	33,508	51,992
Pumping	24,200	32,500	13,437	24,522	22,663	25,800	23,295	20,196
Treatment	368,000	370,000	431,873	465,559	366,848	275,567	268,467	239,993
Distribution	536,000	531,000	377,613	478,018	331,380	383,321	348,913	363,784
Customer Service	356,000	397,000	356,641	332,361	470,688	444,124	428,856	372,973
Regulatory Compliance	304,000	316,000	230,404	233,420	284,930	301,575	328,102	218,797
Management and Administration	539,000	427,000	433,097	358,930	328,635	315,350	236,204	259,903
Total Operational Expenses	2,152,200	2,113,500	1,851,611	1,914,466	1,844,901	1,798,843	1,667,344	1,527,637
Net Operations	948,800	677,500	1,210,830	2,230,867	983,449	1,065,616	566,149	788,050
Non-Operating Activity								
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	(86,000)	(100,000)	(86,000)	0	0	(100,000)	(100,000)	0
General fund contribution to Capital activities	(472,000)	(427,000)	(427,000)	1,244,036	363,573	73,738	10,634	0
Total Non-Operating Activity	(558,000)	(527,000)	(513,000)	1,244,036	363,573	(26,262)	(89,366)	0
Increase/(Decrease) in Net Position	\$390,800	\$150,500	\$697,830	\$3,474,903	\$1,347,022	\$1,039,354	\$476,783	\$788,050

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 was \$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

FY 25 General Fund contribution to Assessment District #2 is now around \$86,000 a year

**Foresthill Public Utility District
Approved Budget
General Fund Revenues
For the Year Ending June 30, 2025**

Description	FY 2025 Approved Budget	FY 2024 Budget	FY 2024 Projected	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
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General Fund Revenues

Water Service	2,283,000	2,000,000	2,237,962	2,128,763	1,796,611	1,808,836	1,863,457	1,829,583
Water - Usage	546,000	540,000	535,248	553,237	711,457	224,213	177,125	188,479
Meter Installation	2,000	6,000	2,744	4,289	11,433	5,250	2,250	6,000
Interest Income	75,000	65,000	137,819	110,203	63,288	67,235	78,242	91,038
Property Tax Revenue	130,000	125,000	118,531	124,440	112,792	107,050	103,522	98,347
Water Charges Penalties		-	-	-	-	-	32,309	44,520
Service Charges and Reconnects	20,000	15,000	30,137	23,710	22,399	20,202	26,507	12,657
Grants, water transfers and reimbursed expenses	45,000	40,000	-	1,200,691	115,789	682,680	5,824	100,568

Total General Fund Revenues	3,101,000	2,791,000	3,062,440	4,145,333	2,828,350	2,864,459	2,233,493	2,315,687
Total General Fund less Grants	3,056,000	2,751,000	3,062,440	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, 2024 which included a 2.0% annualized increase.

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

Water Charges Penalties removed within 2020 due to Governor's 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.

FY 2025 Budget Comments

Financial advisor indicates that FYE 2025 may be a softer year than 2024 for Interest Income

**Foresthill Public Utility District
Approved Budget
Summary of Expenses by Function
For the Year Ending June 30, 2025**

Description	FY 2025 Approved Budget	FY 2024 Budget	FY 2024 March Projection	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	811,000	774,000	659,683	782,518	814,361	752,845	740,172	703,085
52000	Taxes	62,200	60,500	50,867	62,139	60,317	60,213	55,441	55,159
52000	Benefits	349,000	305,000	296,373	317,335	346,759	323,017	299,967	313,073
53000	Supplies	137,000	142,000	128,188	131,633	93,244	115,418	78,563	94,728
54000	Equipment	56,000	72,000	24,408	69,724	65,335	62,970	42,043	29,848
55000	Contracted Services	434,000	511,000	445,885	389,848	259,615	303,525	309,599	184,563
57000	Utilities	77,000	76,000	61,988	67,137	52,874	52,991	50,607	40,301
58000	Insurances and fees	226,000	173,000	182,670	94,132	152,395	127,864	90,953	106,880

Total	2,152,200	2,113,500	1,850,062	1,914,466	1,844,901	1,798,843	1,667,344	1,527,637
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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

FY 2024 Budget Comments

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.

FY 2025 Budget Comments

Salaries return to routine without contract services for operations, but accounting remains as Contract Service.

**Foresthill Public Utility District
Approved Budget
Source of Supply
For the Year Ending June 30, 2025**

Account Number	Description	FY 2025 Approved Budget	FY 2024 Budget	FY 2024 March Projection	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
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Source of Supply

51000	Salaries	9,000	20,000	480	10,462	24,332	29,047	18,945	29,115
52000	Taxes	1,000	2,000	34	834	1,802	1,786	1,419	2,284
52100	Benefits	3,000	7,000	181	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	7,000	6,000	7,851	5,408	2,224	7,469	3,104	6,201
58055	Other (depreciation)	-	-	-	-		-	-	

Total		25,000	40,000	8,546	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%
Admin Assistant (step 2)	0%
Customer Service (PT)	0%
Customer Service (PT)	0%
Utility Operator III (Step III)	5%
Utility Operator IV (Step 6)	5%
Utility Operator V (Step 7)	0%
Operations Supervisor (Step 9)	0%
Chief Operator (PT)	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
Approved Budget
Pumping
For the Year Ending June 30, 2025**

Account Number	Description	FY 2025 Approved Budget	FY 2024 Budget	FY 2024 March Projection	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
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Pumping

51000	Salaries	2,000	6,000	-	3,804	5,066	4,735	6,896	6,386
52000	Taxes	200	500	-	304	375	291	517	501
52100	Benefits	1,000	2,000	-	1,417	1,884	2,028	2,665	2,357
53000	Materials and supplies	2,000	2,000	677	1,127	952	587	476	642
54000	Equipment expense	1,000	1,000	-		448	5,989	869	
57020	Utilities	12,000	13,000	11,547	11,232	10,379	9,202	7,821	9,511
57030	Propane	6,000	8,000	1,212	6,638	3,560	2,969	4,052	799
58000	Other (Depreciation)			-	-				

Total		24,200	32,500	13,437	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%
Admin Assistant (step 2)	0%
Customer Service (PT)	0%
Customer Service (PT)	0%
Utility Operator III (Step III)	1%
Utility Operator IV (Step 6)	1%
Utility Operator V (Step 7)	0%
Operations Supervisor (Step 9)	0%
Chief Operator (PT)	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
Approved Budget
Treatment
For the Year Ending June 30, 2025**

Account Number	Description	FY 2025 Approved Budget	FY 2024 Budget	FY 2024 March Projection	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
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Treatment

51000	Salaries	176,000	157,000	228,204	226,790	197,259	140,531	144,904	138,647
52000	Taxes	13,000	12,000	15,614	18,088	14,610	8,638	10,854	10,877
52100	Benefits	65,000	59,000	83,923	84,463	73,353	60,185	56,004	51,178
53030+40	Operating supplies	15,000	9,000	13,887	7,189	2,717	2,647	2,041	8,905
53060	Uniforms	3,000	5,000	7,008	5,957	2,603	2,436	2,946	1,076
53500	Chemicals	46,000	40,000	43,963	37,784	43,288	34,455	23,575	16,817
54020	Vehicle Expense	2,000	5,000	-	2,858	3,762	2,318	9,819	3,382
54040	Equipment Maintenance	2,000	4,000	-	1,025	1,953	4,521	1,180	1,656
54110	General Shop Maintenance	3,000	3,000	1,549	2,947	2,448	1,250		
55000	Contracted Services	10,000	45,000	11,566	51,313	4,299			
56000	Training and Seminars	1,000	1,000	-	125				
57000	Utilities	27,000	24,000	25,760	21,800	19,256	17,737	14,230	7,408
57030	Propane	5,000	6,000	400	5,220	1,300	850	2,914	47
58000	Other (depreciation)			-	-				

Total		368,000	370,000	431,873	465,559	366,848	275,567	268,467	239,993
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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 here, in the Treatment Department	
General Manager	0%
Admin Assistant (step 2)	0%
Customer Service (PT)	0%
Customer Service (PT)	0%
Utility Operator III (Step III)	42%
Utility Operator IV (Step 6)	42%
Utility Operator V (Step 7)	25%
Operations Supervisor (Step	0%
Chief Operator (PT)	80%
* 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.	
For 2025, plan is to have regular employees and not contract employees in this function.	

**Foresthill Public Utility District
Approved Budget
Distribution
For the Year Ending June 30, 2025**

Account Number	Description	FY 2025 Approved Budget	FY 2024 Budget	FY 2024 March Projection	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
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Distribution

51000	Salaries	303,000	256,000	153,220	239,501	189,928	201,862	200,737	203,968
52000	Taxes	23,000	20,000	10,273	18,935	14,067	12,408	15,036	16,002
52100	Benefits	112,000	96,000	55,372	88,319	70,627	86,451	77,583	75,290
53000	Operating Supplies	52,000	66,000	49,727	60,708	27,821	54,331	32,324	37,474
53060	Uniforms	3,000	5,000	4,024	3,057	4,139	4,087	4,674	5,818
54020	Vehicle Expense	20,000	18,000	17,315	18,163	22,091	8,366	13,745	12,341
54030	Equipment rentals/repairs	9,000	10,000	6,888	13,149	565	5,099	3,122	4,775
54110	General Shop Maintenance	4,000	4,000	-	2,186	444	9,445		1,579
55000	Contracted Services	6,000	52,000	76,321	32,319	351		693	3,512
56000	Training and Seminars	1,000	2,000	547	-	195			100
57000	Utilities	3,000	2,000	3,100	1,681	1,150	1,272	1,000	2,925
58100	Regulatory and General	-	-	825	-				

Total		536,000	531,000	377,613	478,018	331,380	383,321	348,913	363,784
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Distribution	
This cost center relates to all the activities necessary to move the water from the treatment facility to the end users. That includes the costs of maintaining the water lines, repairing leaks, and purchasing and tracking inventory of parts and supplies. 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%
Admin Assistant (step 2)	0%
Customer Service (PT)	0%
Customer Service (PT)	0%
Utility Operator III (Step III)	42%
Utility Operator IV (Step 6)	42%
Utility Operator V (Step 7)	75%
Operations Supervisor (Step 9)	100%
Chief Operator (PT)	20%
* 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	
For 2025, plan is to have regular employees and not contract employees in this function.	

**Foresthill Public Utility District
Approved Budget
Customer Service
For the Year Ending June 30, 2025**

Account Number	Description	FY 2025 Approved Budget	FY 2024 Budget	FY 2024 March Projection	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	192,000	218,000	199,111	193,247	280,412	236,117	244,964	228,280
52000	Taxes	15,000	17,000	12,859	14,712	20,769	14,514	18,348	17,909
52100	Benefits	70,000	82,000	69,373	68,278	104,275	101,121	94,676	84,264
53010	Office Supplies	6,000	5,000	7,985	5,112	3,151	3,320	4,006	12,938
54010	Equipment maintenance	3,000	5,000	205	6,680	10,012	1,876	1,239	1,900
55020	Computer Enhancement Service	16,000	16,000	15,709	18,598	15,020	14,820	14,970	13,118
55210	Contracted Services	42,000	42,000	39,737	15,506	27,841	63,356	38,123	7,000
57010	Telephone & Internet	12,000	12,000	11,662	10,228	9,208	8,999	12,529	7,564
58010	Other (Bank Fees)			-	-				

Total		356,000	397,000	356,641	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.

General Manager	50%
Admin Assistant (step 2)	70%
Customer Service (PT)	100%
Customer Service (PT)	80%
Utility Operator III (Step III)	5%
Utility Operator IV (Step 6)	5%
Utility Operator V (Step 7)	0%
Operations Supervisor (Step 9)	0%
Chief Operator (PT)	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 1.8

**Foresthill Public Utility District
Approved Budget
Regulatory Compliance
For the Year Ending June 30, 2025**

Account Number	Description	FY 2025 Approved Budget	FY 2024 Budget	FY 2024 March Projection	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
Regulatory Compliance									
51000	Salaries	74,000	66,000	41,849	44,710	45,387	39,941	47,908	42,388
52000	Taxes	6,000	5,000	2,645	3,367	3,362	2,455	3,588	3,326
52100	Benefits	27,000	25,000	14,244	15,606	16,878	17,105	18,516	15,646
53000	Supplies	1,000	1,000	87	3,729	355	4,588	2,093	2,748
54050	Department of Transportation testing	-	1,000	-	-	194	536	536	
55010	Water Analysis	10,000	10,000	8,786	7,733	6,444	11,096	7,061	8,430
55030	Accounting and Auditing	2,000	30,000	2,200	19,496	12,611	13,825	13,300	10,800
55050	Legal Services	50,000	50,000	43,342	101,961	95,258	72,935	129,844	29,083
55080	State Dam Inspection	65,000	65,000	62,515	59,841	55,597	50,940	52,910	66,869
56050	Restoration Fee - US Bureau of Reclamation	25,000	25,000	22,215	22,776	23,384	47,884	23,246	20,711
56060	State Dept. of Public Health	18,000	13,000	18,105	18,791	5,621	12,503	8,932	7,874
56040	Water Rights and Storage Fees	14,000	14,000	4,416	13,475	13,306	13,086	12,965	3,448
58000	Other fees	6,000	6,000	4,076	(85,363)	2,097	5,655	5,655	5,706
58055	Placer County Hazmat permit	6,000	5,000	5,923	7,298	4,438	9,026	1,549	1,768
60000	Instrumentation Study - Div. of Safety of Dams		-	-					
Total		304,000	316,000	230,404	233,420	284,930	301,575	328,102	218,797

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	30%
Admin Assistant (step 2)	10%
Customer Service (PT)	0%
Customer Service (PT)	0%
Utility Operator III (Step III)	5%
Utility Operator IV (Step 6)	5%
Utility Operator V (Step 7)	0%
Operations Supervisor (Step 9)	0%
Chief Operator (PT)	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.	
FY 25 Comments: Accounting and Auditing moved to Administrative	
Additional labor has been budgeted here to comply with EPA Lead Service Line Inventory and several Division of Drinking Water new requirements	

**Foresthill Public Utility District
Approved Budget
Management and Administration
For the Year Ending June 30, 2025**

Account Number	Description	FY 2025 Approved Budget	FY 2024 Budget	FY 2024 March Projection	FY 2023 Actual	FY 2022 Actual	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
Management and Administration									
51000	Salaries	55,000	51,000	36,818	64,004	71,977	100,613	75,818	54,301
52000	Taxes	4,000	4,000	9,442	5,899	5,331	20,121	5,679	4,260
52000	Benefits	21,000	19,000	17,215	35,595	53,136	28,600	29,303	60,420
52090	Retiree Medical Insurance	50,000	15,000	56,065	19,761	17,559	15,087	13,899	13,171
53000	Materials and supplies	7,000	7,000	829	6,324	6,645	6,626	6,209	6,505
54110	Maintenance	10,000	20,000	-	22,716	22,526	24,083	12,070	2,376
55040	County Tax Collection Charge	3,000	3,000	-			2,544	2,520	1,718
55030	Accounting and Auditing	172,000	144,000	140,973	27,629				
56010	Dues and Subscriptions	12,000	12,000	8,931	19,531	11,319	11,186	10,988	9,693
56020	Travel - Seminars/Workshops	2,000	2,000	2,338		879	373	1,456	1,394
57020	Utilities	5,000	5,000	455	4,930	5,796	4,494	4,957	5,846
58010	General Expense	5,000	5,000	4,231	-	5,883	1,903	165	2,216
58020	Election Expense	6,000	-	-	5,816		5,706		500
58050	Bank analysis/other fees	17,000	10,000	21,293	12,791	17,401	5,228	5,199	5,383
58060	Liability and Vehicle Insurance	140,000	100,000	107,766	102,183	83,813	63,176	45,336	40,120
58422	Pension liability	30,000	30,000	26,741	31,751	26,370	25,610	20,605	40,000
Total		539,000	427,000	433,097	358,930	328,635	315,350	236,204	259,903

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%
Admin Assistant (step 2)	20%
Customer Service (PT)	0%
Customer Service (PT)	20%
Utility Operator III (Step III)	0%
Utility Operator IV (Step 6)	0%
Utility Operator V (Step 7)	0%
Operations Supervisor (Step 9)	0%
Chief Operator (PT)	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.

Maintenance includes \$6,567 of depreciation, which should have not been included. [Post adopted comment]

FY 25 Comments: Accounting and auditing now includes routine accounting service and annual audit as well as increases in annual audit cost and accounting support for the audit. (transferred from regulatory due to recommendation from accounting consultant)

Liability and vehicle insurance estimation based on communication with Special District Risk Management Authority.