

GDPUD

FISCAL YEAR 2019-2020 BUDGET

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

JUNE 2019



June 4, 2019

President Wadle, Board of Directors, and Customers,

I am submitting the proposed Fiscal Year 2019-20 Operating Budget for the Georgetown Divide Public Utility District (District). Once again, the theme of this budget is long term sustainability, defined as a functional organization, functional infrastructure, and adequate revenue.

Background

The District and its customers are beginning to see the positive impact of the new water rate structure that went into effect in January 2019. For the first time in many years, the District has adequate funds to start rehabilitating aging infrastructure, replace aging equipment, and replace outdated software systems. These items will result in more reliable infrastructure, increased transparency and better customer service. This budget shows an increased effort by the District to:

- Improve transparency and customer access by live-streaming board meetings and replacing outdated billing and finance software.
- Improve operational efficiency and reduce vehicle operating and maintenance costs by replacing vehicles and equipment that are well beyond their useful life.
- Improve water usage and efficiency data through the purchase of canal metering devices.
- Rehabilitate and replace aging infrastructure by increasing reserve fund contributions and increasing capital project spending on projects to replace failing water lines, rehabilitate failing pump stations, and rehabilitate a section of the main canal.

The State continues to push legislation and policies that could significantly impact operations of the District, and it is important that the District continue to be involved in the efforts of Association of California Water Agencies and Mountain Counties Water Resources Association to help shape these laws and policies. The District continues to follow and be active in the areas of the State required water audits, indoor/outdoor water use restrictions, and a State fee for drinking water funding (aka. water tax). Addressing these requirements will continue to require a significant amount of District resources from now into the foreseeable future.

Finally, the Board once again held a goal setting workshop to discuss important issues facing the District. Those goals that were adopted by the Board will provide much needed direction and guidance to the District staff.

Overview

The District's new rate structure is a critical step towards addressing aging infrastructure and improvements. The new rates have allowed the District to significantly increase spending to rehabilitate aging infrastructure, replace aging equipment, replace outdated billing and finance software, and increase the amount in capital reserve accounts. Unfortunately, the infrastructure needs are still much larger than available revenue and the District will need to continue to do more with less and continue to make infrastructure last longer than typical useful lifespans.

The budget for the general fund is balanced, with \$5.8M in revenues and \$4.6M in expenses. The general fund budget also includes a transfer of \$648,923 to the State Revolving Loan Fund account for the Auburn Lake Trails Water Treatment Plant Supplemental Charge revenue, and a transfer of \$1,492,825 to capital reserve fund.

I continue to be humbled and honored to work with a very dedicated and passionate group of employees at the District. They are all extremely focused on delivering the highest level of customer service possible. I commend their tireless efforts to improve the District's operations and service that we provide to our customers.

Sincerely,

Steven Palmer, PE
General Manager

II. GDPUD Overview

The Georgetown Divide Public Utility District (District) serves communities located in western El Dorado County among the foothills of the Sierra Nevada Mountain Range, situated in the heart of the Mother Lode. The Georgetown Divide is located between the Middle and South Forks of the American River, nestled in the heart of the Sierra Nevada Foothills and Northern California's Gold Country. Access is through Highway 50 and Interstate 80, making it in close proximity to either metropolitan cities or recreational activities of Lake Tahoe. The cornerstone of the District's water supply system is the Stumpy Meadows Reservoir with a storage capacity of 20,000 acre-feet.

- ◆ Location — 72,000 acres serving unincorporated areas of western El Dorado County
- ◆ Services — Irrigation and domestic water supplies, on-site wastewater disposal
- ◆ Population of area served — 15,000
- ◆ Formation Date — June 4, 1946
- ◆ Type of District (Act) — California Public Utility District Act
- ◆ Source of Water — Pilot Creek and other tributary water rights
- ◆ Amount of Water Served — Approximately 12,000 acre-feet per year
- ◆ Predecessor Agencies — A series of private water companies dating back to 1852 and the El Dorado, Pilot and Rock Creek Canal Companies

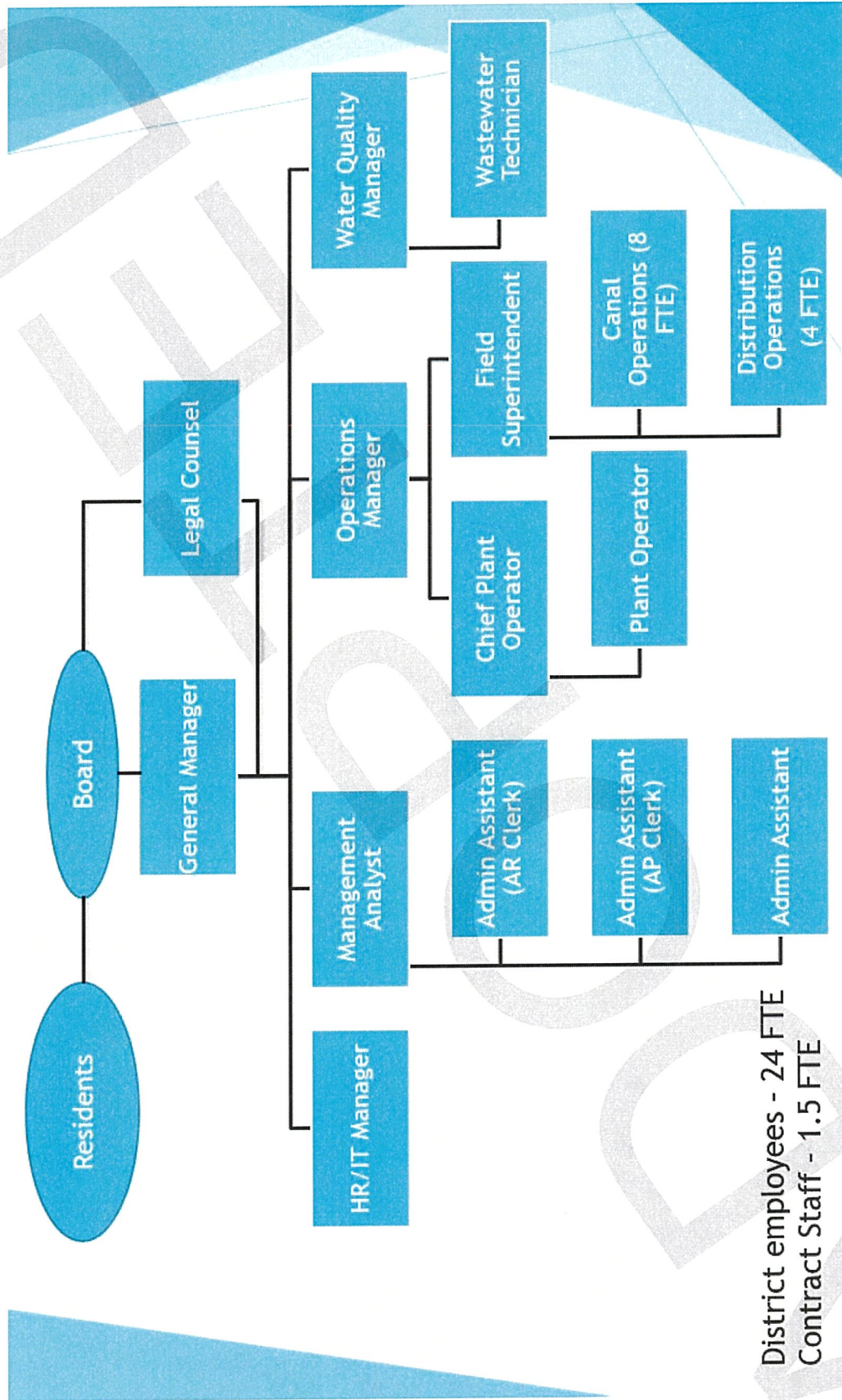
GDPUD History

The origins of District facilities can be directly traced back to 1852 and the El Dorado, Pilot and Rock Creek Canal Companies, one of the first established water purveyors in the State of California; resulting from James Marshall's discovery of gold in nearby Coloma. Following the decline in gold production, agriculture and lumbering became the staple industries on the Divide for many years.

The focus of the District water supply system is the Stumpy Meadows Reservoir, a 20,000 acre-foot impoundment on Pilot Creek, at the eastern edge of the District. Water from this source of supply traverses through approximately 75 miles of ditch and pipeline to provide both agricultural water for customers, and raw water supplies for the District's water treatment plants.

III. District Organizational Chart

The District's current organizational chart is presented below and this budget does not propose any changes. While this organizational structure is functional, it is not optimal and is not the structure recommended by the General Manager. This structure does not allow the District to address deficiencies in capital project management, accounting/finance management, and succession planning. As a short term fix, the Board has directed that the General Manager utilize contract staff for capital project management.



District employees - 24 FTE
Contract Staff - 1.5 FTE

Fund Budget Summary

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget
Fund Summary
Fiscal Year 2019-2020
June 4, 2019

Description	Beginning Balance	Revenues	Expenses	Ending Balance
10 - GENERAL FUND				
<i>Revenue</i>				
Water operating revenue	\$ -	\$ 3,401,832	\$ -	\$ -
Non-operating revenue		1,861,651		
Supplemental charge		648,923		
<i>Total revenue</i>	<u>\$ -</u>	<u>\$ 5,912,406</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Expenses</i>				
5100 - Source of Supply	\$ -	\$ -	\$ 395,376	\$ -
5200 - Raw Water			803,628	
5300 - Water Treatment			721,543	
5400 - Treated Water			702,582	
5500 - Customer Service			346,184	
5600 - Admin			1,641,863	
Low Income Rate Assistance Program (Property Tax)			35,000	
<i>Total expenses</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,646,176</u>	<u>\$ -</u>
<i>Transfers</i>				
Transfer supplemental charge to SRF Loan Fund			\$ 648,923	
Transfer from Operating to Capital Reserve (Fund 43)			1,492,825	
<i>Total Transfers</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,141,748</u>	<u>\$ -</u>
TOTAL GENERAL FUND	<u>\$ 2,450,742</u>	<u>\$ 5,912,406</u>	<u>\$ 6,787,923</u>	<u>\$ 1,575,225</u>
40 - ALT ZONE FUND				
<i>Revenue</i>				
Wastewater operating revenue	\$ -	\$ 190,500	\$ -	\$ -
<i>Total revenue</i>	<u>\$ -</u>	<u>\$ 190,500</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Expenses</i>				
6700 - Zone	\$ -	\$ -	\$ 294,505	\$ -
<i>Total expenses</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 294,505</u>	<u>\$ -</u>
TOTAL ALT ZONE FUND	<u>\$ 1,032,472</u>	<u>\$ 190,500</u>	<u>\$ 294,505</u>	<u>\$ 928,468</u>
GRAND TOTAL REVENUES AND EXPENSES	<u>\$ 3,483,215</u>	<u>\$ 6,102,906</u>	<u>\$ 7,082,429</u>	<u>\$ 2,503,693</u>
UNRESTRICTED RESERVE FUNDS				
08 - SMUD	\$ 307,710	\$ 110,900	\$ -	\$ 418,610
19 - Stumpy Meadows	1,064,692	13,454	-	1,078,146
24 - ALT Capital Reserve	190,814	-	190,814	(0)
30 - Small Hydro	691,887	60,000	-	751,887
43 - Capital Reserve	1,094,935	1,492,825	1,386,435	1,201,325
TOTAL UNRESTRICTED RESERVE FUNDS	<u>\$ 3,350,037</u>	<u>\$ 1,677,179</u>	<u>\$ 1,577,249</u>	<u>\$ 3,449,967</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Summary of Restricted Funds

Fiscal Year 2019-2020

Fund	Beginning Fund Balance	Revenues	Expenses	Ending Fund Balance
RESTRICTED FUNDS (3) (4) (5)				
09 CABY Grant	\$ (518,601)	518,601	-	\$ (0)
14 Stewart Mine	\$ (8,232)	-	-	\$ (8,232)
17 Water Development	\$ 412,296	4,960	-	\$ 417,256
20 ALT Fund (6)	\$ 1,585,624	1,716,047	1,067,124	\$ 2,234,547
29 State Revolving Fund	\$ 21,702	-	-	\$ 21,702
37 Garden Valley Water Improvement District	\$ 108,814	-	-	\$ 108,814
39 Capital Facility Charges	\$ 1,694,217	-	862,500	\$ 831,717
41 ALT Tank Replacement and Loan	\$ 44,902	-	-	\$ 44,902
42 ALT Community Disposal Service Reserve	\$ 153,088	-	58,500	\$ 94,588
51 Kelsey North Assessment District	\$ 21,385	-	-	\$ 21,385

Notes:

- (3) Restricted funds are those whose usage are legally restricted for specific purposes
- (4) Retiree fund (12) is not shown to avoid duplicate budget
- (5) State Revolving Fund Fund 29 expenses include \$2,296 per month for existing SRF Loan for Walton WTP
- (6) ALT Fund includes supplemental charge revenue, a portion of ALT WTP construction expenses, and SRF loan draws for ALT WTP

IV. Schedule of Transfers

Description	From		To	
	Fund	Amount	Fund	Amount
Transfer Supplemental Charge to Loan Fund	10	\$ 648,923		648,923
Transfer Revenue to Capital Reserves	10	\$ 1,492,825	43	\$ 1,492,825
<i>Total Transfers</i>		<i>\$ 2,141,748</i>		<i>\$ 2,141,748</i>

V. Revenue Sources

District revenues are divided into three broad categories: Water Operating Revenue, Wastewater Operating Revenue, and Non Operating Revenue.

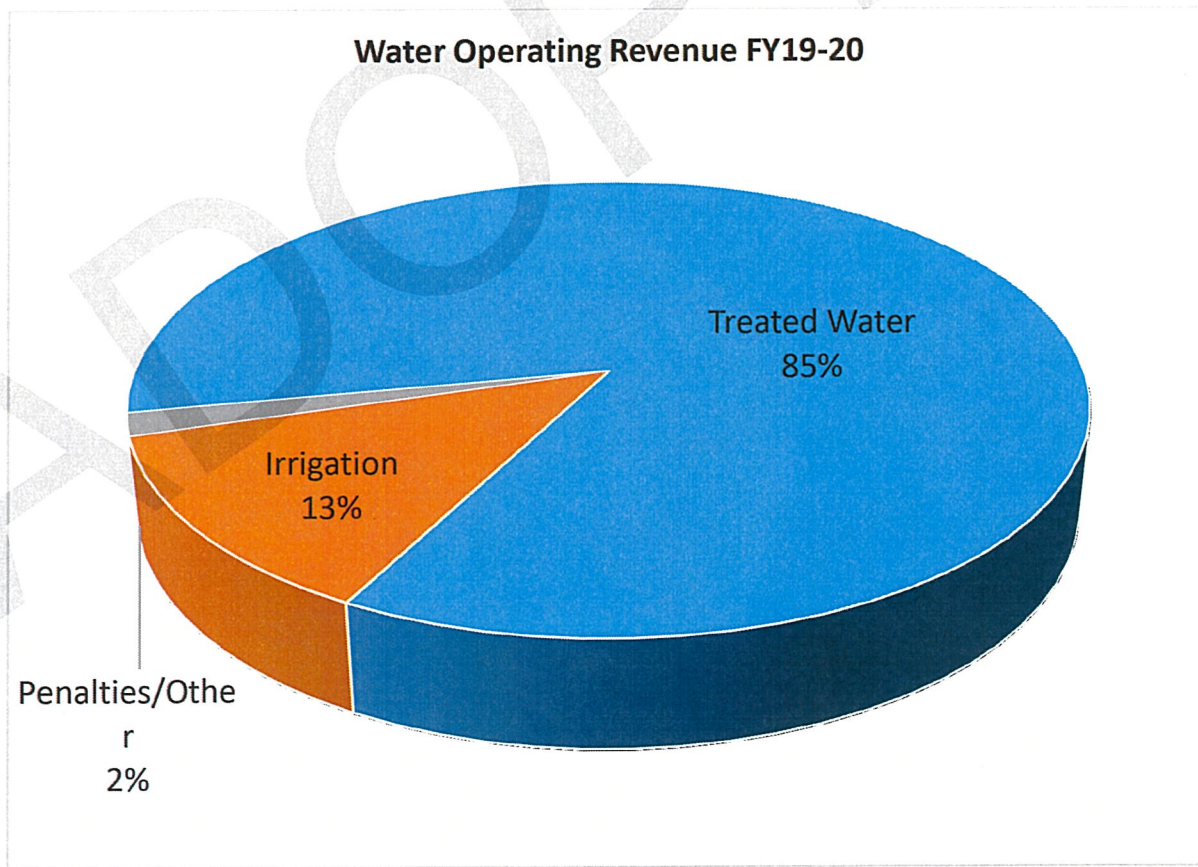
A. Operating Revenue

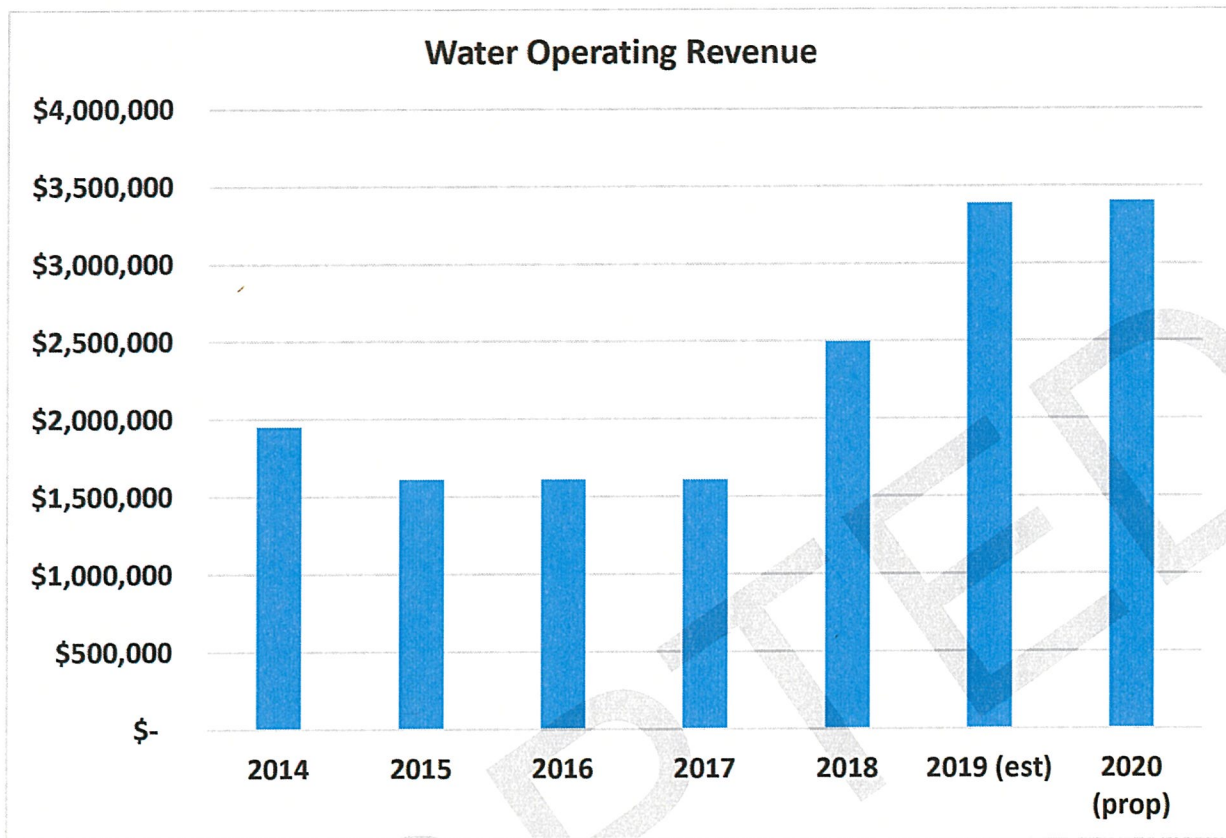
Water Sales

Water Operating Revenue includes all revenue generated by the sale of water and associated penalties. The District sells both treated water and untreated water. The largest source of operating revenue is the sale of treated water. In FY 18-19, treated water sales were budgeted at \$2.7M and are estimated to total \$2.9M, which is approximately 86% of water operating revenues and approximately 49% of total revenue, excluding wastewater. For FY19-20, treated water sales are projected to be \$2.9M, representing 85% of water operating revenue and 50% of total revenue, excluding wastewater.

Untreated (irrigation) water sales are estimated to total approximately \$419,072 for FY18-19, which is 12% of water operating revenues and 7% of total revenue, excluding wastewater. The projected revenue from irrigation water sales in FY19-20 is anticipated to be \$436,179, representing 13% of water operating revenue and 7% of total revenue, excluding wastewater.

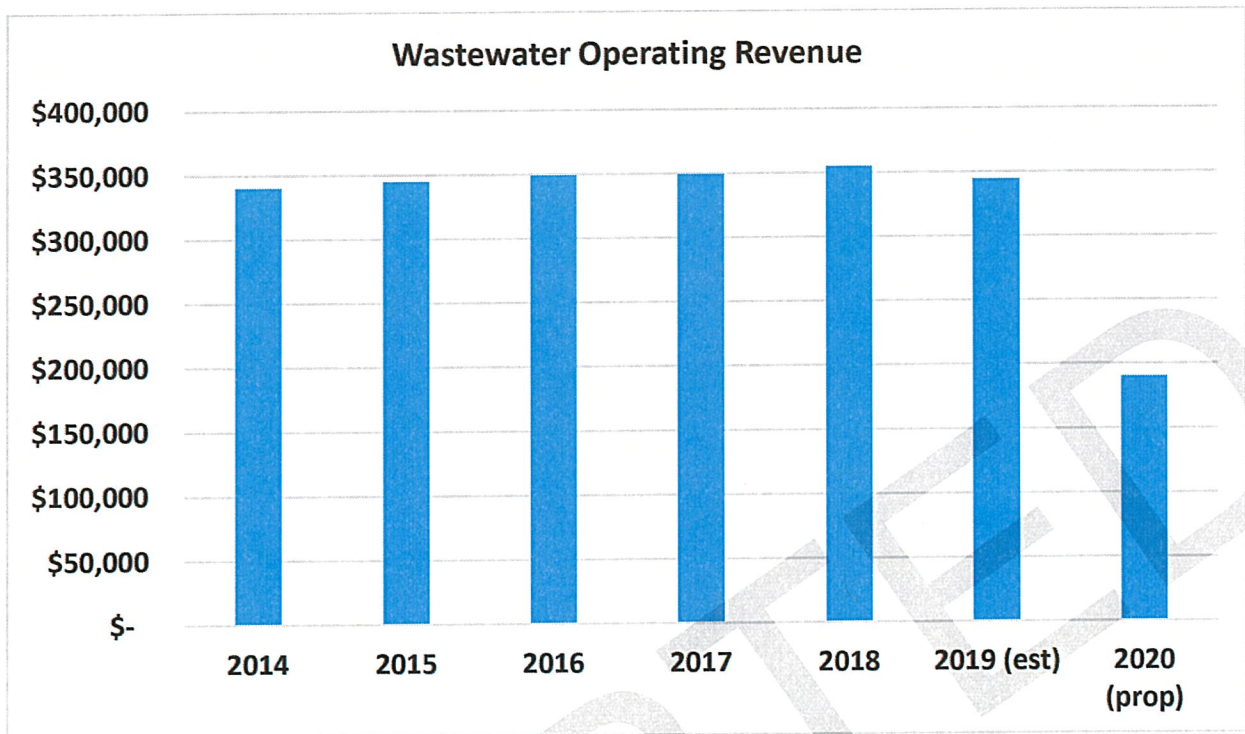
The following charts summarize the operating revenues for FY19-20, and the last six fiscal years.





Wastewater Charges/Fees

Revenue collected and used for oversight of the Auburn Lake Trails On-Site Wastewater Disposal Zone is estimated to total \$344,484 for FY18-19. The revenue represents homeowners' bimonthly fees collected separate from residential water costs for the State mandated oversight of waste water activities in the Auburn Lake Trails subdivision. The amount also includes a minor amount for additional fees related to homeowner requested activities. The wastewater operating budget revenues for Fiscal Year 2019-2020 are projected based on the new wastewater rates that were adopted by the Board on May 14, 2019. That action lowered wastewater rates by spending from reserves to fund operating costs. This results in wastewater revenue that is \$153,957 lower than projected for Fiscal Year 2018/2019. Proposed wastewater operating revenues for FY19-20 and the last six fiscal years are summarized below.



B. Non Operating Revenue

Non-operating revenues include grant revenue, interest income, restricted benefit charges, hydroelectric payments, lease payments and general property tax revenues. Non-operating revenues are projected to total \$1,864,928 in FY18-19.

Property Tax

The largest non-operating revenue source is property tax revenue. The District receives a portion of the ad valorem property tax from El Dorado County based on the assessed value of the properties within the District. The actual amount varies based on the tax rate that was established when each individual property annexed into the district. On average, the District receives about \$0.12 per \$100 of assessed property value within the District. Property tax revenue for FY19-20 is estimated to be \$1,720,000, which is 92% of non-operating revenues, and 32% of total revenue (excluding supplemental charge).

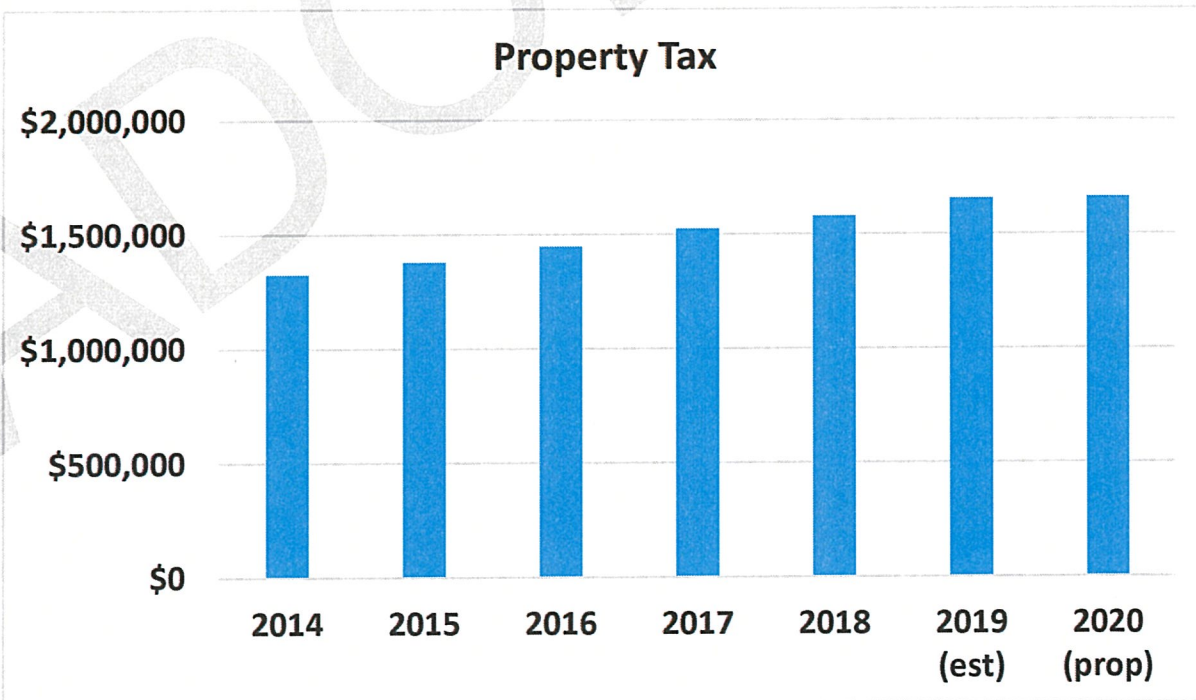
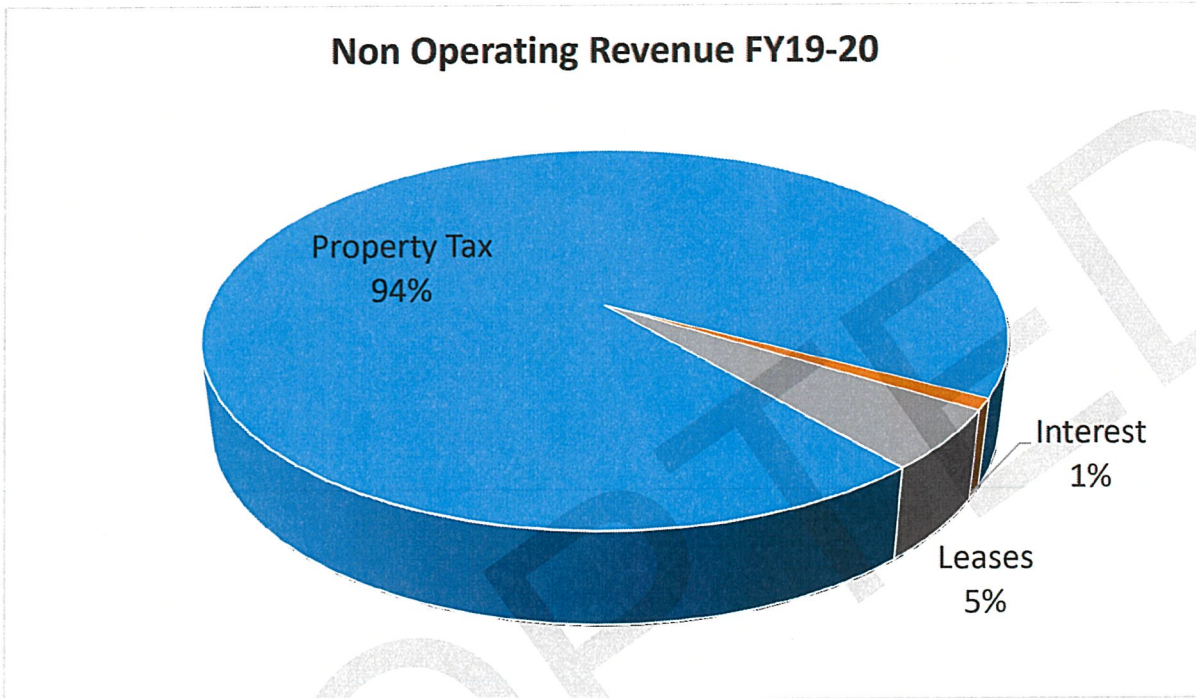
Interest, Leases, Other

Interest income is earned on all general, restricted and designated funds. Interest income is projected to be approximately \$52,100 in FY19-20.

The district has leases with several companies that pay to place their communications equipment on district facilities. Lease revenue is estimated to be \$90,388 for FY18-19 and projected to be \$89,551 in FY19-20. The decrease is due to a one time payment as part of the new lease agreement with AT&T that was approved by the Board.

Other revenue included in Fiscal Year 2018/2019 includes a net transfer of \$66,915 from assessment district closeouts. This is not anticipated in Fiscal Year 2019/2020.

The following charts summarize non-operating revenues for FY19-20 and the last six fiscal years.



C. Unrestricted Reserve Fund Revenue

The District receives revenue from two other sources that are not included in the operating or non-operating fund revenue. These revenues are not restricted; however the Board has designated them to be accounted for separately as reserve funds.

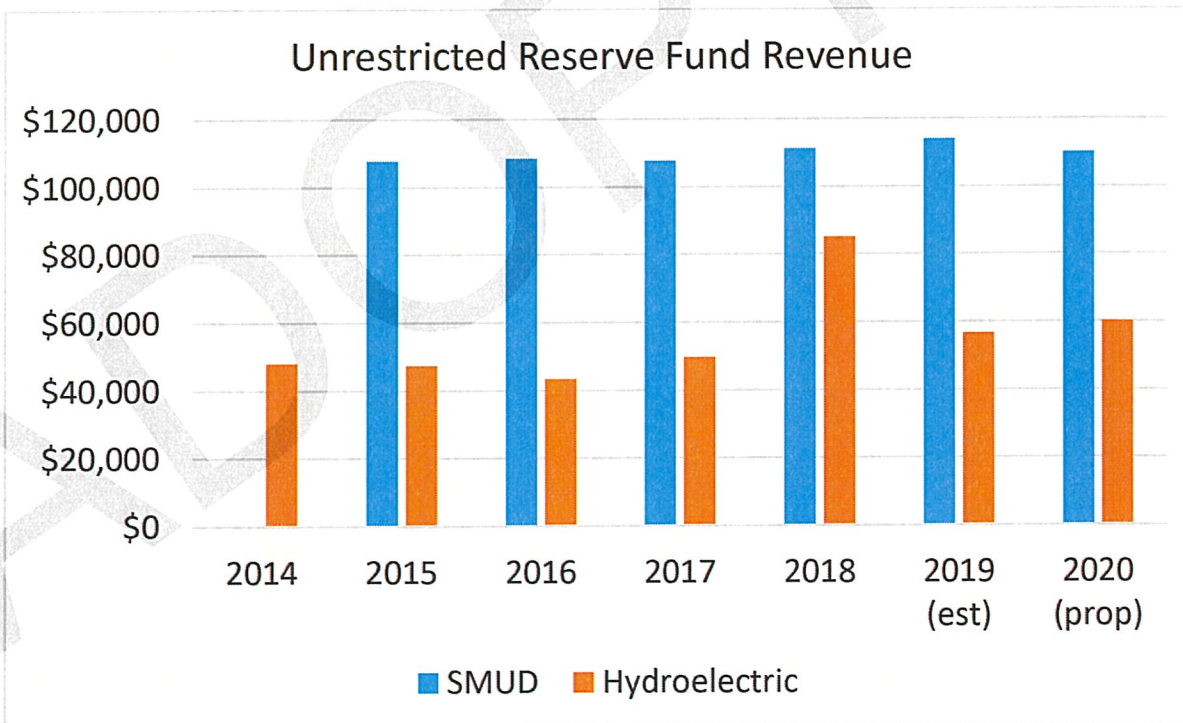
Sacramento Municipal Utility District (SMUD)

The District receives payments each year from SMUD in accordance with the 2005 cooperation agreement between El Dorado Water and Power Authority and SMUD. That agreement was reached as a requirement of SMUD's relicensing of the Upper American River Project through the Federal Energy Regulatory Commission (FERC). The payment to the District for FY19-20 is estimated to be \$110,900.

Hydroelectric

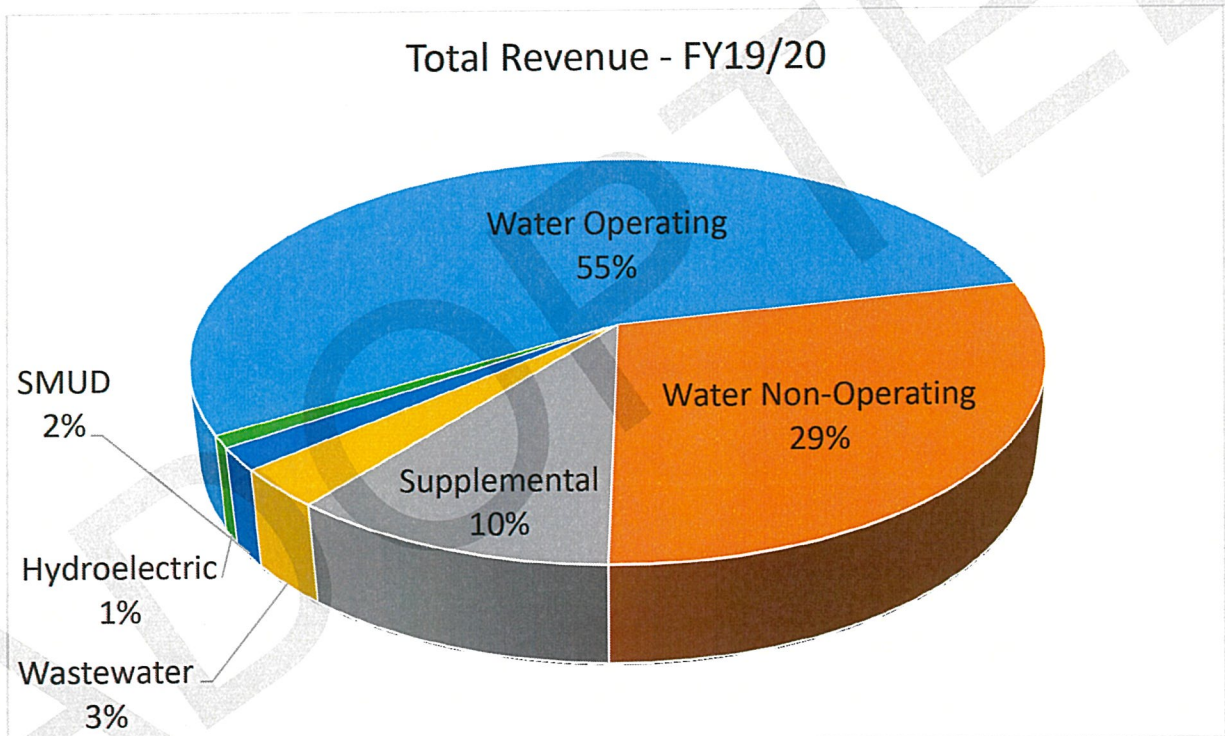
The district also receives hydroelectric royalty payments for the Buckeye and Tunnel Hill facilities. During FY18-19, the hydroelectric royalty payments are estimated to be \$56,564 and they are projected to be \$60,000 for FY19-20.

The following chart summarizes unrestricted reserve fund revenues for FY19-20 and the last six fiscal years.

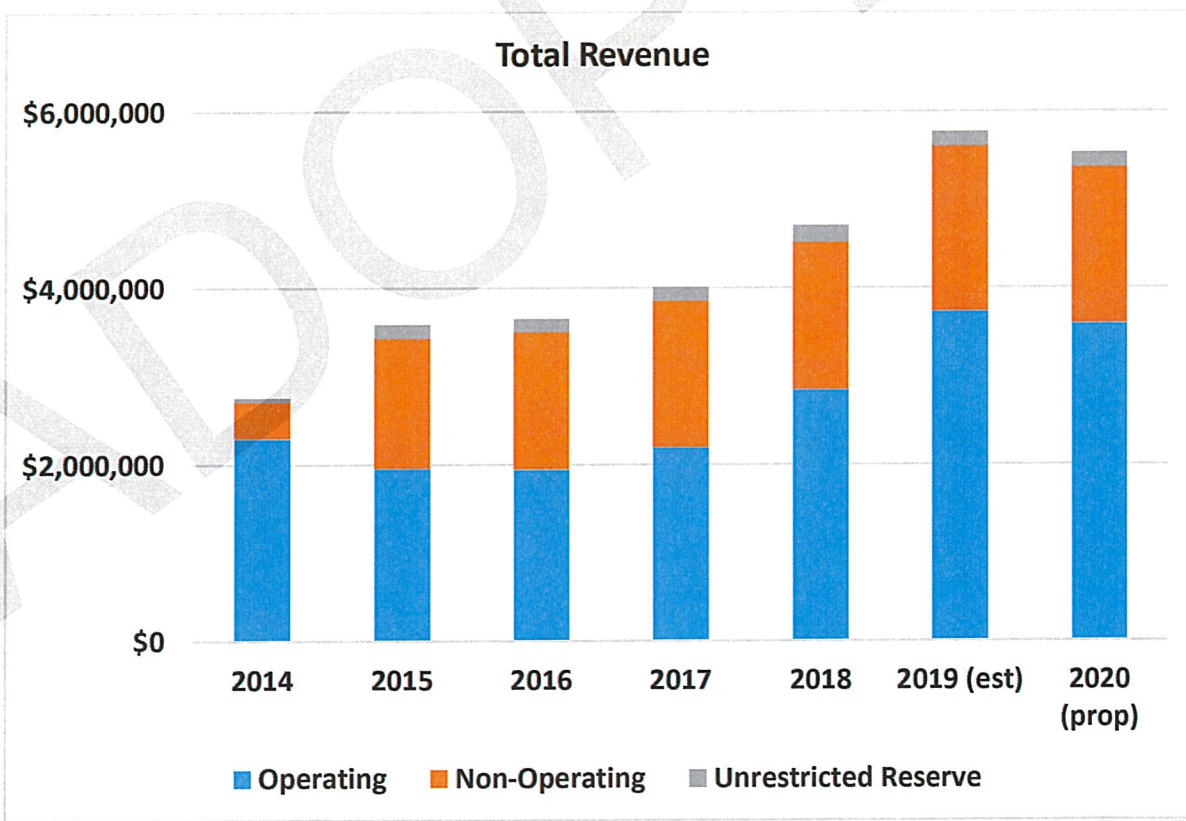
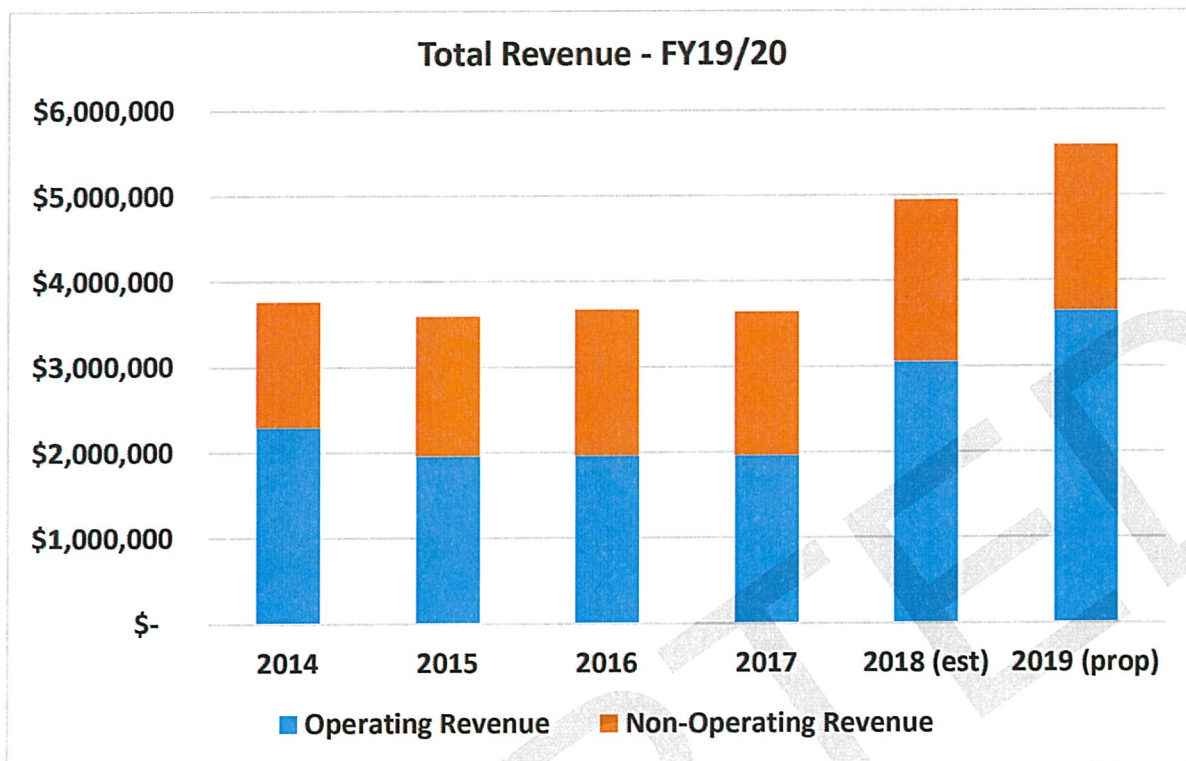


D. Supplemental Charge

In 2015 the District conducted Proposition 218 proceedings and adopted a supplemental monthly charge in the amount of \$15.08 per month on treated water accounts. The Supplemental Charge is for the specific purpose of paying off a loan from the State Revolving Fund that is being used to finance construction of a new water treatment plant to replace the aging plant located in Cool near the Auburn Lake Trails subdivision. The District Board of Directors adopted a resolution stating that the Supplemental Charge “will be held in separate, restricted account, used solely for servicing SWRCB low-interest loan and reserve account.” For this reason, the charge is listed separately in the budget and cannot be used to fund operating expenses. The Supplemental Charge was approved in September 2015 and first began appearing on customers’ bills in February 2017. The supplemental charge is projected to generate \$648,923 of total revenue each year.



The last several years of revenue, excluding the supplemental charge, are presented along with the FY18-19 projection in the following chart.



VI. Expenses

A. Operating

Operating expenses are divided into seven departments: 5100 – Source of Supply, 5200 – Transmission & Distribution of Raw Water, 5300 – Water Treatment, 5400 – Transmission & Distribution of Treated Water, 5500 – Customer Service, 5600 – General & Administration, and 6700 – Wastewater (Zone).

5100 – Source of Supply

Activities related to the maintenance and operation of the upper canal system from Stumpy Meadows Reservoir to Tunnel Hill. In addition to physical maintenance of the reservoir and canal system, this also includes water rights monitoring and reporting, dam surveying and monitoring, and dam safety compliance.

5200 - Transmission & Distribution of Raw Water

Activities related to the conveyance of untreated water, including the transmission of untreated water to the water treatment plants.

5300 – Water Treatment

Activities related to the treatment plants and treating water for domestic use. This includes water quality monitoring, and compliance with State regulations related to water treatment plant operation.

5400 – Transmission & Distribution of Treated Water

Activities related to operation and maintenance of treated water pipelines and associated facilities. Also includes activities such as backflow testing compliance program, laboratory testing, and water quality sampling and reporting.

5500 – Customer Service

Activities directly related to assisting customers, reading meters, and preparing and processing water billing.

5600 – General & Administration

Activities not directly attributed to any one other department but supporting all District activities, except wastewater. Examples include financial planning and management, accounting, information technology, records management, website hosting and management, Board of Directors support, payroll, and human resources.

6700 – Wastewater (Zone)

Activities related to overseeing wastewater collection and disposal. Includes compliance with State regulations including the waste discharge requirements adopted by the Water Quality Control Board.

B. Operating Expense Highlights

The Budget for Fiscal Year 2019/2020 includes the following objectives and initiatives to be implemented by Administration:

1. Consultant services for an annual public outreach plan (Board Goal A-2)
2. Consultant services and software to improve records management system (Board Goal D-1)
3. Consultant services and software to acquire and implement new billing and accounting software (Board Goal D-1)
4. Outside services to live stream Board meetings and produce an interactive online agenda (Board Goal A-4)
5. Consultant services and software to begin asset management program implementation (Board Goal B-2).
6. Consultant services to perform water system modeling for storage as noted by recent State inspection.

The draft budget also included the following significant operations equipment purchases in order to replace aging equipment and improve operational efficiency (Board Goal B-6):

1. Work trucks – two (2)
2. Forklift for water treatment plant
3. Polaris Ranger with tracks for Main Canal access
4. Laptops/tablets for field crew – two (2)
5. Winch for work truck
6. Water trailer for dust control
7. Portable canal flowmeter
8. Parshall flume for Main Canal flow measurement

Excluding the supplemental charge of \$648,923, the projected water expenses are \$4,646,176, which is \$617,307 less than the anticipated water revenues of \$5,263,483. The projected water expenses include \$260,900 in capital outlay to replace aging equipment and outdated information technology business systems.

The Fiscal Year 2019/2020 budget includes a transfer of \$1,492,825 from General Fund 10 to capital reserves, thereby reducing the projected June 30, 2019 general fund balance to approximately \$1,575,225. This recommendation is consistent with the Board adopted reserve policy stating that the operating fund balance be a minimum of 120 days of operating expenses (~\$1,500,000). As stated in the June 12, 2018 staff report for the adoption of the Fiscal Year 2018/2019 budget, this is possible because the District's revenue from Fiscal Year 2017/2018 exceeded the budget amount by roughly \$650,000. Additionally, \$110,900 in SMUD revenue and \$60,000 in hydroelectric revenue will be placed in separate reserve accounts as directed by the Board.

Including the capital outlay of \$260,900, capital reserve contributions from operating revenue of \$1,492,825, and SMUD revenue of \$110,900, the District is able to invest \$1,864,625 into addressing its aging infrastructure from operating revenue. This does not include the funds expended as part of the five-year capital improvement plan. During Fiscal Year 2019/2020, the updated capital improvement plan includes \$5,005,623 in investment towards infrastructure replacement and upgrades, with \$2,494,749 from

District capital reserves, \$1,067,124 from a current loan, and \$1,443,750 from a future loan.

No significant changes in wastewater operations are anticipated as compared to last year. The increase over projected actuals for Fiscal Year 2018/2019 are due to reaching full staffing for Fiscal Year 2019/2020 and adjustments in labor allocations. Wastewater expenses are planned to exceed wastewater revenue for Fiscal Year 2019/2020. This is because the proposed budget assumes that the Board will adopt the wastewater rates which lower wastewater rates by spending from reserves to fund operating costs.

C. Capital Improvement Projects

The five-year capital improvement plan (CIP) is adopted each year by the Board separately from the budget. The expenditures in the CIP for the current fiscal year are incorporated into this budget and shown as expenses within the Fund Summary.

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Revenue Summary

Fiscal Year 2019-20

Description	FY 2017-18 Actual	FY 2018-19 Adopted	FY 2018-19 Projected	FY 2019-20 Proposed
WATER OPERATING REVENUE				
Water Sales				
Residential	\$ 1,862,227	\$ 2,381,907	\$ 2,558,900	\$ 2,900,000
Commercial/Construction	260,936	304,393	354,855	10,000
Irrigation	317,330	480,000	419,072	436,179
Penalties	46,739	46,000	45,625	46,000
Other (2)	10,951	10,436	9,368	9,653
	<u>\$ 2,498,183</u>	<u>\$ 3,222,736</u>	<u>\$ 3,387,819</u>	<u>\$ 3,401,832</u>
WATER NON-OPERATING REVENUE				
Property taxes	1,577,792	1,660,000	1,655,400	1,720,000
Interest Income	18,884	10,500	52,225	52,100
Leases	73,023	105,500	90,388	89,551
Sale of Assets				
Other	291,035	-	66,915	-
	<u>\$ 1,960,734</u>	<u>\$ 1,776,000</u>	<u>\$ 1,864,928</u>	<u>\$ 1,861,651</u>
Supplemental Charge (1)	657,545	648,923	648,923	648,923
	<u>\$ 5,116,462</u>	<u>\$ 5,647,659</u>	<u>\$ 5,901,671</u>	<u>\$ 5,912,406</u>
WASTEWATER OPERATING REVENUE				
Zone charges	313,315	391,600	313,327	150,500
Escrow fees	28,725	25,100	19,733	28,000
Septic design fees	2,400	2,700	800	3,000
Interest income	10,581	7,200	10,624	9,000
Other	-	-	-	-
	<u>\$ 355,021</u>	<u>\$ 426,600</u>	<u>\$ 344,484</u>	<u>\$ 190,500</u>
	<u><u>\$ 5,471,483</u></u>	<u><u>\$ 6,074,259</u></u>	<u><u>\$ 6,246,155</u></u>	<u><u>\$ 6,102,906</u></u>

Notes:

(1) Supplemental charge revenue can only be used to fund the State Revolving Fund loan

(2) Other revenue are connection fees

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
Water Fund Summary
Fiscal Year 2019-2020

ACCOUNT	ACCOUNT DESC.	FY 2017-18		FY 2018-19				FY 2019-20	
		ACTUAL	ANNUAL BUDGET	MARCH 2019 ACTUAL	APR - JUN 2019 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED	
Revenues									
3010	Water Sales-Res	\$ 1,862,227	\$ 2,381,907	\$ 1,705,934	\$ 852,967	\$ 2,558,900	\$ 2,900,000	\$ 2,900,000	
3020	Water Sales-Com	253,058	294,393	228,823	114,412	343,235	-	-	
3030	Water Sales-Cst	7,878	10,000	7,746	3,873	11,619	10,000	10,000	
3040	Water Sales-Irr	317,330	480,000	251,302	167,770	419,072	436,179	436,179	
3045	SURCHARGE	657,545	648,923	439,572	219,786	648,923	648,923	648,923	
3060	Installation	10,854	10,436	6,816	2,556	9,372	9,653	9,653	
3090	Other Operating	97	-	(3)	(1)	(4)	-	-	
3180	MAT/LABOR CHG	260	-	55	21	76	-	-	
4020	Interest	13,099	10,500	34,083	12,781	46,864	46,800	46,800	
4025	Unrealized gains and losses	(1,895)	-	-	-	-	-	-	
4020	Interest	5,785	-	3,899	1,462	5,361	5,300	5,300	
4025	Unrealized gains and losses	(652)	-	-	-	-	-	-	
4030	Penalties	46,739	46,000	33,182	12,443	45,625	46,000	46,000	
4040	Lease/Media One	72,984	105,500	63,911	23,967	87,877	89,551	89,551	
4050	Property Taxes	1,577,792	1,660,000	827,700	827,700	1,655,400	1,720,000	1,720,000	
4060	Sale of Assets	875	-	-	-	-	-	-	
4090	Other/lease	39	-	1,826	685	2,511	-	-	
4999	Transfers In	291,035	-	-	66,915	66,915	-	-	
Total Revenues		\$ 5,115,051	\$ 5,647,659	\$ 3,604,846	\$ 2,307,335	\$ 5,901,746	\$ 5,912,406	\$ 5,912,406	

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Water Fund Summary

Fiscal Year 2019-2020

		FY 2017-18		FY 2018-19				FY 2019-20	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	MARCH 2019 ACTUAL	APR - JUN 2019 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED	
Expenses									
5010 Super & Labor		\$ 1,213,744	\$ 1,369,931	\$ 975,823	\$ 317,142	\$ 1,292,966	\$ 1,468,125	\$ 1,468,125	
5011 Wages-Part time		74,717	10,000	57,107	7,200	64,307	25,000	25,000	
5012 Pension Expense		-	-	-	-	-	-	-	
5013 PERS UAL		434,952	479,751	359,808	119,343	503,968	490,882	490,882	
5014 P.E.R.S.		113,776	135,262	93,106	30,259	123,365	140,332	140,332	
5015 I.C.M.A.		7,750	7,790	5,664	2,086	7,750	7,750	7,750	
5016 Payroll Taxes		110,132	136,993	86,298	28,047	114,345	146,812	146,812	
5017 Standby		49,630	51,010	41,610	13,523	55,133	22,340	22,340	
5018 Insurance - H&L		374,523	458,781	319,520	103,844	423,364	503,783	503,783	
5019 Overtime		81,123	73,359	59,739	19,337	79,076	91,128	91,128	
Total salaries and benefits		2,460,347	2,722,877	1,998,675	640,782	2,664,274	2,896,153	2,896,153	
5020 Insurance - W.C		43,410	46,441	16,311	5,301	21,612	49,455	49,455	
5027 Audit		16,773	21,945	18,560	3,385	21,945	21,945	21,945	
5034 Insurance - Gen		59,023	72,500	70,024	2,476	72,500	76,126	76,126	
5036 Legal		200,384	150,000	134,458	44,819	179,277	200,000	200,000	
5038 Mat. & Supp.		192,092	202,700	90,974	30,325	121,298	197,078	197,078	
5039 Materials - Oth		9,279	12,400	3,965	1,322	5,286	12,520	12,520	
5040 Office Supplies		63,488	58,350	46,718	15,573	62,290	65,616	65,616	
5041 Staff Develop		6,423	12,790	4,104	1,368	5,472	13,990	13,990	
5042 Travel		3,715	9,140	1,485	495	1,980	12,220	12,220	
5044 Utilities		207,406	215,461	163,466	54,489	217,954	249,012	249,012	
5046 Veh. Maint.		23,757	36,000	19,702	6,567	26,269	35,000	35,000	
5048 Vehicle - Oper		48,720	45,500	36,622	12,207	48,829	50,200	50,200	
5060 Payroll Process		5,200	6,000	7,056	2,352	9,408	9,400	9,400	
5063 Bank Fees		-	1,000	193	64	257	6,000	6,000	
5068 Retiree Bene		76,048	90,000	76,344	25,448	101,792	102,000	102,000	
5070 Director Remun		24,031	24,000	17,600	5,867	24,000	24,000	24,000	
5076 Bldg. Maint. Water Treatmnt		4,599	7,000	6,742	2,247	7,000	7,000	7,000	
5080 Outside Serv		315,003	218,600	117,425	39,142	156,567	186,080	186,080	
5084 Government Reg		77,136	84,200	46,283	15,428	61,710	107,800	107,800	
5089 Memberships Srice of Supply		29,243	25,000	22,881	7,627	25,000	25,682	25,682	
5090 Other		20,577	28,000	2,309	770	3,078	3,000	3,000	
5091 Elections		-	10,000	6,782	2,261	9,043	-	-	
Total services and supplies		1,426,306	1,377,027	910,001	279,531	1,182,567	1,454,123	1,454,123	
Total operating expenses		3,886,653	4,099,904	2,908,676	920,312	3,846,842	4,350,275	4,350,275	

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
Water Fund Summary
Fiscal Year 2019-2020

ACCOUNT	ACCOUNT DESC.	FY 2017-18	FY 2018-19			FY 2019-20		
		ACTUAL	ANNUAL BUDGET	MARCH 2019 ACTUAL	APR - JUN 2019 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
5094 Depreciation		-	-	-	-	-	-	-
7010 Interest		1,322	-	570	-	570	-	-
7011 PRINCIPLE EXP		-	-	9,277	-	9,277	-	-
7090 Other		-	-	-	-	-	-	-
5095 Capital Outlay		2,332	-	-	-	-	260,900	260,900
	<i>Total capital outlay</i>	3,654	-	9,847	-	9,847	260,900	260,900
7999 Transfers Out		648,923	-	-	1,301,855	1,301,855	2,141,748	2,141,748
	<i>Total Expenses</i>	\$ 4,539,230	\$ 4,099,904	\$ 2,918,523	\$ 2,222,167	\$ 5,158,544	\$ 6,752,923	\$ 6,752,923

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5100 – Source of Supply

Fiscal Year 2019-2020

ACCOUNT	ACCOUNT DESC.	FY 2017-18		FY 2018-19				FY 2019-20	
		ACTUAL	ANNUAL BUDGET	MARCH 2019 ACTUAL	APR - JUN 2019 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED	
Expenses									
5010	Super & Labor	\$ 135,151	\$ 113,229	\$ 87,589	\$ 28,466	\$ 116,055	\$ 143,232	\$ 143,232	
5011	Wages-Part time	-	5,000	2,554	-	2,554	-	-	
5012	Pension Expense	-	-	-	-	-	-	-	
5013	PERS UAL	83,821	19,189	14,392	4,797	19,190	10,426	10,426	
5014	P.E.R.S.	12,689	11,180	9,159	2,977	12,136	13,691	13,691	
5016	Payroll Taxes	11,248	11,323	8,439	2,743	11,182	14,323	14,323	
5017	Standby	6,250	6,530	8,370	2,720	11,090	6,630	6,630	
5018	Insurance - H&L	39,195	37,920	34,168	11,105	45,272	49,150	49,150	
5019	Overtime	9,404	6,063	9,678	3,145	12,823	8,891	8,891	
Total salaries and benefits		297,757	210,434	174,349	55,953	230,302	246,342	246,342	
5020	Insurance - W.C	5,905	3,838	1,524	495	2,019	4,825	4,825	
5028	Engineering	-	-	-	-	-	-	-	
5030	Equipment Maint	-	-	-	-	-	-	-	
5034	Insurance - Gen	6,658	-	-	-	-	-	-	
5038	Mat.& Supp.	10,508	11,900	4,765	1,588	6,353	12,594	12,594	
5039	Materials - Oth	2,050	-	2,050	683	2,733	-	-	
5040	Office Supplies	567	-	-	-	-	-	-	
5041	Staff Develop	50	1,500	-	-	-	1,500	1,500	
5044	Utilities	3,995	9,491	3,817	1,272	5,089	9,498	9,498	
5046	Veh. Maint.	3,595	8,000	3,372	1,124	4,496	8,000	8,000	
5048	Vehicle - Oper	6,236	6,000	4,625	1,542	6,166	6,200	6,200	
5068	Retiree Bene	-	-	-	-	-	-	-	
5080	Outside Serv	87,406	18,000	14,290	4,763	19,053	10,000	10,000	
5084	Government Reg	36,453	34,300	18,685	6,228	24,913	56,300	56,300	
5089	Memberships Srce of Supply	310	-	-	-	-	616	616	
5090	Other	17,900	-	-	-	-	-	-	
Total services and supplies		181,633	93,029	53,127	17,696	70,823	109,533	109,533	
Total operating expenses		\$ 479,390	\$ 303,463	\$ 227,475	\$ 73,650	\$ 301,125	\$ 355,876	\$ 355,876	

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5100 - Source of Supply

Fiscal Year 2019-2020

ACCOUNT	ACCOUNT DESC.	FY 2017-18		FY 2018-19				FY 2019-20	
		ACTUAL	ANNUAL BUDGET	MARCH 2019 ACTUAL	APR - JUN 2019 PROJECTED	PROJECTED ACTUAL	PROJECTED ACTUAL	PROPOSED	ADOPTED
5094	Depreciation	-	-	-	-	-	-	-	-
5095	CAPITAL ACQUISITION	-	86,033	48,091	37,942	86,033	86,033	39,500	39,500
	<i>Total capital outlay</i>	-	86,033	48,091	37,942	86,033	86,033	39,500	39,500
7999	Transfers Out	-	-	-	-	-	-	-	-
	<i>Total Expenses</i>	\$ 479,390	\$ 389,496	\$ 275,566	\$ 111,592	\$ 387,158	\$ 387,158	\$ 395,376	\$ 395,376

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
5200 - Raw Water
Fiscal Year 2019-2020

ACCOUNT	ACCOUNT DESC.	FY 2017-18		FY 2018-19			FY 2019-20		
		ACTUAL	ANNUAL BUDGET	MARCH 2019 ACTUAL	APR - JUN 2019 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED	
Expenses									
5010 Super & Labor		\$	254,422	\$	259,665	\$	62,288	\$	295,792
5011 Wages-Part time			19,334		5,000		3,580		5,000
5012 Pension Expense			-		-		-		-
5013 PERS UAL			167,911		155,606		38,896		198,450
5014 P.E.R.S.			24,165		25,638		5,957		28,274
5016 Payroll Taxes			22,202		25,967		5,436		29,579
5017 Standby			11,680		13,060		2,938		5,237
5018 Insurance - H&L			85,146		86,960		23,770		101,500
5019 Overtime			22,228		13,905		3,684		18,360
Total salaries and benefits			607,089		585,801		142,970		682,192
5020 Insurance - W.C			16,784		8,803		2,097		9,964
5034 Insurance - Gen			16,139		-		-		-
5038 Mat.& Supp.			22,561		22,200		2,732		20,416
5039 Materials - Oth			3,859		-		-		-
5040 Office Supplies			722		1,600		-		100
5041 Staff Develop			50		1,500		-		1,500
5044 Utilities			1,417		1,292		249		1,357
5046 Veh. Maint.			9,277		10,000		2,002		10,000
5048 Vehicle - Oper			15,117		13,500		3,816		15,500
5068 Retiree Bene			-		-		-		-
5080 Outside Serv			1,159		-		-		1,700
5084 Government Reg			118		-		-		-
5090 Other			240		-		-		-
Total services and supplies			87,443		58,895		10,897		60,537
Total operating expenses		\$	694,531	\$	644,696	\$	153,867	\$	742,728
5094 Depreciation			-		-		-		-
5095 CAPITAL ACQUISITION			-		36,033		35,594		60,900
Total capital outlay			-		36,033		35,594		60,900
7999 Transfers Out			-		-		-		-
Total Expenses		\$	694,531	\$	680,729	\$	189,461	\$	803,628
					473,786		663,247		803,628

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5300 - Water Treatment

Fiscal Year 2019-2020

		FY 2017-18		FY 2018-19				FY 2019-20	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	MARCH 2019 ACTUAL	APR - JUN 2019 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED	
Expenses									
5010	Super & Labor	\$ 138,048	\$ 227,281	\$ 132,636	\$ 43,107	\$ 175,743	\$ 189,635	\$ 189,635	
5011	Wages-Part time	-	-	-	-	-			
5012	Pension Expense	-	-	-	-	-			
5013	PERS UAL	17,105	28,490	21,381	7,127	28,508	48,371	48,371	
5014	P.E.R.S.	14,280	22,441	13,875	4,509	18,384	18,126	18,126	
5016	Payroll Taxes	14,922	22,728	13,052	4,242	17,294	18,963	18,963	
5017	Standby	15,470	15,710	12,100	3,933	16,033	10,473	10,473	
5018	Insurance - H&L	54,245	76,115	49,691	16,150	65,841	65,073	65,073	
5019	Overtime	16,735	12,171	18,726	6,086	24,812	11,771	11,771	
Total salaries and benefits		270,806	404,936	261,461	85,153	346,614	362,412	362,412	
5020	Insurance - W.C	5,461	7,705	2,368	770	3,138	6,388	6,388	
5028	Engineering	-	-	-	-	-			
5034	Insurance - Gen	8,844	-	-	-	-			
5038	Mat. & Supp.	62,536	69,400	42,533	14,178	56,711	67,763	67,763	
5039	Materials - Oth	-	10,000	135	45	180	10,000	10,000	
5040	Office Supplies	-	1,800	-	-	-	300	300	
5041	Staff Develop	250	1,500	250	83	333	1,500	1,500	
5044	Utilities	160,724	164,829	125,960	41,987	167,946	179,464	179,464	
5046	Veh. Maint.	1,244	7,000	3,765	1,255	5,020	7,000	7,000	
5048	Vehicle - Oper	5,457	6,000	4,785	1,595	6,380	6,500	6,500	
5068	Retiree Bene	-	-	-	-	-			
5076	Bldg. Maint. Water Treatmnt	-	2,000	-	-	-	2,000	2,000	
5080	Outside Serv	60,577	-	-	-	-	8,300	8,300	
5084	Government Reg	27,547	35,000	22,495	7,498	29,994	39,300	39,300	
5089	Memberships Srce of Supply	310	-	-	-	-	616	616	
5090	Other	-	-	-	-	-			
Total services and supplies		332,949	305,234	202,291	67,411	269,702	329,131	329,131	
Total operating expenses		\$ 603,756	\$ 710,170	\$ 463,752	\$ 152,564	\$ 616,316	\$ 691,543	\$ 691,543	

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5300 - Water Treatment

Fiscal Year 2019-2020

		FY 2017-18	FY 2018-19				FY 2019-20	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	MARCH 2019 ACTUAL	APR - JUN 2019 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
5094	Depreciation	-	-	-	-	-	-	-
5095	CAPITAL ACQUISITION	-	-	-	-	-	30,000	30,000
	<i>Total capital outlay</i>	-	-	-	-	-	30,000	30,000
7999	Transfers Out	-	-	-	-	-	-	-
	<i>Total Expenses</i>	\$ 603,756	\$ 710,170	\$ 463,752	\$ 152,564	\$ 616,316	\$ 721,543	\$ 721,543

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
5400 - Treated Water
Fiscal Year 2019-2020

ACCOUNT	ACCOUNT DESC.	FY 2017-18		FY 2018-19			FY 2019-20		
		ACTUAL	ANNUAL BUDGET	MARCH 2019 ACTUAL	APR - JUN 2019 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED	
Expenses									
5010 Super & Labor		\$ 306,325	\$ 375,487	\$ 214,464	\$ 69,701	\$ 284,164	\$ 308,133	\$ 308,133	
5012 Pension Expense		-	-	-	-	-	-	-	
5013 PERS UAL		102,677	168,773	126,547	42,182	168,729	35,827	35,827	
5014 P.E.R.S.		28,131	37,074	20,244	6,579	26,823	29,453	29,453	
5016 Payroll Taxes		29,946	37,549	18,868	6,132	25,000	30,813	30,813	
5017 Standby		16,230	15,710	12,100	3,933	16,033	-	-	
5018 Insurance - H&L		111,562	125,748	80,169	26,055	106,225	105,735	105,735	
5019 Overtime		30,565	20,107	19,681	6,396	26,077	19,126	19,126	
Total salaries and benefits		625,436	780,448	492,072	160,978	653,050	529,088	529,088	
5020 Insurance - W.C		12,650	12,729	4,758	1,546	6,305	10,380	10,380	
5024 Dental & Opticl		-	-	-	-	-	-	-	
5028 Engineering		-	-	-	-	-	-	-	
5030 Equipment Maint		-	-	-	-	-	-	-	
5034 Insurance - Gen		16,496	-	-	-	-	-	-	
5038 Mat. & Supp.		96,488	99,200	35,480	11,827	47,306	90,736	90,736	
5039 Materials - Oth		932	-	-	-	-	-	-	
5040 Office Supplies		758	300	-	-	-	300	300	
5041 Staff Develop		348	2,000	125	42	167	2,000	2,000	
5044 Utilities		11,846	21,850	10,547	3,516	14,063	20,379	20,379	
5046 Veh. Maint.		9,538	10,000	6,425	2,142	8,567	10,000	10,000	
5048 Vehicle - Oper		21,860	19,000	15,030	5,010	20,040	22,000	22,000	
5068 Retiree Bene		-	-	-	-	-	-	-	
5080 Outside Serv		197	-	-	-	-	-	-	
5084 Government Reg		6,296	11,600	4,984	1,661	6,646	12,200	12,200	
5089 Memberships Srce of Supply		919	-	-	-	-	-	-	
5090 Other		-	-	-	-	-	-	-	
Total services and supplies		178,328	176,679	77,350	25,744	103,093	167,994	167,994	
Total operating expenses		\$ 803,764	\$ 957,127	\$ 569,422	\$ 186,722	\$ 756,143	\$ 697,082	\$ 697,082	

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5400 - Treated Water

Fiscal Year 2019-2020

		FY 2018-19				FY 2019-20	
		FY 2017-18		ANNUAL BUDGET		APR - JUN 2019 PROJECTED	
ACCOUNT	ACCOUNT DESC.	ACTUAL		ACTUAL		PROJECTED	ADOPTED
5094	Depreciation	-		-		-	
5095	CAPITAL ACQUISITION	-		38,833		38,833	5,500
	Total capital outlay	-		38,833		38,833	5,500
7999	Transfers Out	-		-		-	
	Total Expenses	\$ 803,764		\$ 995,960		\$ 794,976	\$ 702,582

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
5500 - Customer Service
Fiscal Year 2019-2020

		FY 2017-18		FY 2018-19					FY 2019-20	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	MARCH 2019 ACTUAL	APR - JUN 2019 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED		
Expenses										
5010 Super & Labor		\$ 93,538	\$ 99,684	\$ 72,432	\$ 23,541	\$ 95,973	\$ 135,443	\$ 135,443		
5011 Wages-Part time		29,510.6	-	26,772.9	-	26,772.9				
5012 Pension Expense		-	-	-	-	-				
5013 PERS UAL		7,587.4	12,819.0	9,632.6	3,210.9	12,843.5	9,998.3	9,998.3		
5014 P.E.R.S.		8,044.0	9,842.0	6,646.6	2,160.2	8,806.8	12,946.4	12,946.4		
5016 Payroll Taxes		7,498.2	9,968.0	5,933.9	1,928.5	7,862.4	13,544.3	13,544.3		
5018 Insurance - H&L		32,725.1	33,384.0	22,547.6	7,328.0	29,875.5	46,476.8	46,476.8		
5019 Overtime		1,627.2	5,338.0	241.5	-	241.5	8,407.1	8,407.1		
Total salaries and benefits		180,530.8	171,035.0	144,207.4	38,168.0	182,375.4	226,815.4	226,815.4		
5020 Insurance - W.C		1,350.0	3,379.0	680.0	221.0	900.9	4,562.5	4,562.5		
5034 Insurance - Gen		5,707.7	-	-	-	-				
5038 Mat.& Supp.		-	-	-	-	-				
5040 Office Supplies		23,471.8	16,500.0	16,256.0	5,418.7	21,674.7	27,015.9	27,015.9		
5041 Staff Develop		-	1,290.0	450.0	150.0	600.0	1,290.0	1,290.0		
5044 Utilities		4,441.4	5,830.0	4,221.5	1,407.2	5,628.6	6,500.0	6,500.0		
5046 Veh. Maint.		-	-	-	-	-				
5060 Payroll Process		1,905.5	-	20.0	6.7	26.7				
5068 Retiree Bene		-	-	-	-	-				
5080 Outside Serv		464.9	48,000.0	1,002.1	334.0	1,336.1	20,000.0	20,000.0		
5090 Other		10.0	-	-	-	-				
Total services and supplies		37,351.3	74,999.0	22,629.5	7,537.5	30,167.0	59,368.4	59,368.4		
Total operating expenses		\$ 217,882	\$ 246,034	\$ 166,837	\$ 45,706	\$ 212,542	\$ 286,184	\$ 286,184		
5094 Depreciation		-	-	-		-				
5095 CAPITAL ACQUISITION		-	30,000	-	30,000	30,000	60,000	60,000		
Total capital outlay		-	30,000	-	30,000	30,000	60,000	60,000		
7999 Transfers Out		-	-	-		-				
Total Expenses		\$ 217,882	\$ 276,034	\$ 166,837	\$ 75,706	\$ 242,542	\$ 346,184	\$ 346,184		

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5600 - Administration

Fiscal Year 2019-2020

EXPENSES	ACCOUNT	ACCOUNT DESC.	FY 2017-18		FY 2018-19				FY 2019-20							
			ACTUAL	ANNUAL BUDGET	MARCH 2019 ACTUAL	APR - JUN 2019 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED							
			\$	286,259	\$	294,584	\$	277,046	\$	90,040	\$	367,086	\$	395,891	\$	395,891
				25,872		-		24,201		7,200		31,401		20,000		20,000
				-		-		-		-		-		-		-
				55,851		94,873		71,168		23,130		94,298		187,810		187,810
				26,467		29,086		24,852		8,077		32,929		37,842		37,842
				7,750		7,790		5,664		2,086		7,750		7,750		7,750
				24,317		29,458		23,277		7,565		30,842		39,589		39,589
				51,650		98,654		59,807		19,437		79,245		135,849		135,849
				563		15,775		76		25		101		24,573		24,573
				478,728		570,220		486,092		157,560		643,652		849,304		849,304
				1,261		9,986		529		172		700		13,336		13,336
				16,773		21,945		18,560		3,385		21,945		21,945		21,945
				5,178		72,500		70,024		2,476		72,500		76,126		76,126
				200,384		150,000		134,458		44,819		179,277		200,000		200,000
				-		-		-		-		-		5,568		5,568
				2,437		2,400		1,780		593		2,373		2,520		2,520
				37,969		38,150		30,462		10,154		38,150		37,900		37,900
				5,726		5,000		3,279		1,093		4,372		6,200		6,200
				3,715		9,140		1,485		495		9,140		12,220		12,220
				24,983		12,169		18,173		6,058		24,230		31,814		31,814
				103		1,000		132		44		176		-		-
				50		1,000		733		244		977		-		-
				3,294		6,000		7,036		2,345		9,381		9,400		9,400
				-		1,000		193		64		257		6,000		6,000
				76,048		90,000		76,344		25,448		101,792		102,000		102,000
				24,031		24,000		17,600		5,867		24,000		24,000		24,000
				4,599		5,000		6,742		2,247		7,000		5,000		5,000
				165,199		152,600		102,133		34,044		136,177		146,080		146,080
				6,722		3,300		118		39		157		-		-
				27,704		25,000		22,881		7,627		25,000		24,450		24,450
				2,427		18,000		2,309		770		3,078		3,000		3,000
				-		10,000		6,782		2,261		9,043		-		-
				608,602		658,190		521,751		150,245		669,727		727,559		727,559
				\$ 1,087,330		\$ 1,228,410		\$ 1,007,843		\$ 307,805		\$ 1,313,379		\$ 1,576,863		\$ 1,576,863

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5600 - Administration

Fiscal Year 2019-2020

ACCOUNT	ACCOUNT DESC.	FY 2017-18	FY 2018-19			FY 2019-20		
		ACTUAL	ANNUAL BUDGET	MARCH 2019 ACTUAL	APR - JUN 2019 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
5094 Depreciation		-	-	-	-	-	-	-
7010 Interest		1,322	-	570	-	570	-	-
7011 PRINCIPLE EXP		-	-	9,277	-	9,277	-	-
5095 CAPITAL ACQUISITION		2,332	30,000	7,385	22,615	30,000	65,000	65,000
Total capital outlay		3,654	30,000	17,232	22,615	39,847	65,000	65,000
7999 Transfers Out		-	-	-	-	-	-	-
Total Expenses		\$ 1,090,984	\$ 1,258,410	\$ 1,025,075	\$ 330,420	\$ 1,353,226	\$ 1,641,863	\$ 1,641,863

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Fund 40 - ALT Wastewater Zone

Fiscal Year 2019-2020

ACCOUNT	ACCOUNT DESC.	FY 2017-18	FY 2018-19					FY 2019-20	
		ACTUAL	ANNUAL BUDGET	MARCH 2019 ACTUAL	APR - JUN 2019 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED	
Revenues									
3192 Zone Charges		\$ 313,315	\$ 391,600	\$ 260,960	\$ 52,367	\$ 313,327	\$ 150,500	\$ 150,500	
3193 ZONE-ESCROW FEE		28,725	25,100	14,800	4,933	19,733	28,000	28,000	
3194 Septic Design		2,400	2,700	600	200	800	3,000	3,000	
4020 Interest		10,581	7,200	7,968	2,656	10,624	9,000	9,000	
4090 Other/lease		-	-	-	-	-	-	-	
Total Revenues		\$ 355,021	\$ 426,600	\$ 284,328	\$ 60,156	\$ 344,484	\$ 190,500	\$ 190,500	
Expenses									
5010 Super & Labor		\$ 91,197.1	\$ 130,159.0	\$ 63,245.1	\$ 20,554.7	\$ 83,799.8	\$ 105,022.6	\$ 105,022.6	
5011 Wages-Part time		-	-	-	-	-	-	-	
5012 Pension Expense		-	-	-	-	-	-	-	
5013 PERS UAL		14,007	23,917	17,943	5,981	23,924	12,786	12,786	
5014 P.E.R.S.		7,715	12,851	5,249	1,706	6,955	10,039	10,039	
5016 Payroll Taxes		6,951	13,016	5,031	1,635	6,667	10,502	10,502	
5017 Standby		-	-	-	-	-	-	-	
5018 Insurance - H&L		27,261	43,589	20,028	6,509	26,537	36,038	36,038	
5019 Overtime		757	6,970	36	12	48	6,519	6,519	
Total salaries and benefits		147,889	230,502	111,533	36,398	147,931	180,907	180,907	
5020 Insurance - W.C		2,534	4,412	918	298	1,217	3,538	3,538	
5034 Insurance - Gen		3,633	5,000	4,829	171	5,000	5,250	5,250	
5036 Legal		-	-	-	-	-	-	-	
5038 Mat. & Supp.		9,503	18,000	3,598	1,199	4,797	14,074	14,074	
5039 Materials - Oth		573	2,750	1,192	397	1,589	2,750	2,750	
5040 Office Supplies		1,772	2,750	1,331	444	1,775	2,000	2,000	
5041 Staff Develop		225	1,500	800	267	1,066	1,500	1,500	
5044 Utilities		11,495	12,169	10,873	3,624	14,497	18,300	18,300	
5046 Veh. Maint.		1,112	4,000	0	0	1	2,000	2,000	
5048 Vehicle - Oper		2,491	4,200	2,470	823	3,293	4,500	4,500	
5080 Outside Serv		93,345	57,720	25,790	8,597	34,387	15,720	15,720	
5084 Government Reg		32,359	34,050	33,775	11,258	45,033	43,350	43,350	
5089 Memberships Srce of Supply		-	-	-	-	-	616	616	
Total services and supplies		159,042	146,551	85,577	27,079	112,656	113,598	113,598	
Total operating expenses		\$ 306,931	\$ 377,053	\$ 197,110	\$ 63,477	\$ 260,587	\$ 294,505	\$ 294,505	

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Fund 40 - ALT Wastewater Zone

Fiscal Year 2019-2020

ACCOUNT	ACCOUNT DESC.	FY 2017-18	FY 2018-19				FY 2019-20	
		ACTUAL	ANNUAL BUDGET	MARCH 2019 ACTUAL	APR - JUN 2019 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
5094 Depreciation		23,394	-	-	-	-	-	-
7010 Interest		-	-	-	-	-	-	-
7011 PRINCIPLE EXP		-	-	-	-	-	-	-
7090 Other		-	-	-	-	-	-	-
5095 CAPITAL ACQUISITION		-	25,000	23,826	-	23,826	-	-
Total capital outlay		23,394	25,000	23,826	-	23,826	-	-
7999 Transfers Out		-	-	-	-	-	-	-
Total Expenses		\$ 330,325	\$ 402,053	\$ 220,936	\$ 63,477	\$ 284,412	\$ 294,505	\$ 294,505

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Expense Detail

Fiscal Year 2019-2020

Description	Account	Department						Total Budgeted	
		10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Materials and Supplies	5038								
Misc. Supplies (Ace Hardware/Divide Supply)		\$ 1,700	\$ 3,500	\$ 700	\$ 3,000		\$ 1,000	\$ 1,500	\$ 11,400
Pipe & tools (Pace/Ferguson/Anderson Sierra Pipe)		800	3,000		70,000			600	74,400
Water Chemicals (Thatcher & NTU Tech)				57,015					57,015
Gravel backfill (Teichert)		1,500			6,000				7,500
Chainsaw & Brushcutter (Allen Krouse)								750	750
Pipe & fittings (HD Supply & Grainger)			5,000		5,000			750	10,750
Tools & Supplies (USA Bluebook)		500		2,000	5,000			1,200	8,700
Aramark- Uniform Services		594	1,416	548	1,736		4,568	274	9,137
Misc. Supplies		7,500	7,500	7,500				9,000	31,500
TOTAL - Materials and Supplies	5038	\$ 12,594	\$ 20,416	\$ 67,763	\$ 90,736	\$ -	\$ 5,568	\$ 14,074	\$ 211,152
Materials (OTHER)	5039								
Misc. Supplies (Ace Hardware/Divide Supply)								\$ 1,000	\$ 1,000
Mobile Mini (Storage Rental)							2,520		2,520
Metering equipment (Hach)									10,000
Tools & Supplies (USA Bluebook)				10,000				1,000	1,000
Misc. Supplies								750	750
TOTAL - Materials and Supplies	5039	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 2,520	\$ 2,750	\$ 15,270
Office Supplies	5040								
Copy Machine Lease & Service							\$ 9,000		\$ 9,000
Folding Machine Lease/maintenance							3,900		3,900
Misc Office (Paper, postage, etc)			100	300	300	20,000	25,000	2,000	47,700
MOM SOFTWARE						7,016			7,016
TOTAL - Office Supplies	5040	\$ -	\$ 100	\$ 300	\$ 300	\$ 27,016	\$ 37,900	\$ 2,000	\$ 67,616
Staff Development (Training)	5041								
CSMFO Annual Conference							\$ 2,000		\$ 2,000
Customer Service Training						1,290			1,290
MMANC Annual Conference (2)							2,200		2,200
Human Resources							1,000		1,000
AWWA (distribution and treatment classes)		1,000	1,000	1,000	1,500		500	1,000	6,000
Safety Training		500	500	500	500		500	500	3,000

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget
Expense Detail

Fiscal Year 2019-2020

5041	TOTAL - Staff Development	\$	1,500	\$	1,500	\$	1,500	\$	2,000	\$	1,290	\$	6,200	\$	1,500	\$	15,490
5042	Travel Conference		10-5100		10-5200		10-5300		10-5400		10-5500		10-5600		40-6700		6,320
	Conference (ACWA 2 Staff, 2 Board)												\$	6,320		\$	6,320
	Conference-CSDA Leadership (2 Board)													1,500			1,500
	Government Finance Office Conference													1,800			1,800
	CSDA General Manager Leadership Summit													1,600			1,600
	CRWA Conference (Ops Mgr, 2 Leads)					1,000		1,000					1,000				3,000
5042	TOTAL - Travel-Conference	\$	-	\$	-	\$	1,000	\$	1,000	\$	-	\$	12,220	\$	-	\$	14,220

5044	Utilities		10-5100		10-5200		10-5300		10-5400		10-5500		10-5600		40-6700		200
	Pagers (American Messaging)						200										200
	ADT (Security System)					600								2,000			2,600
	Ferrellgas					22,000								5,000			27,000
	Water Flow Measuring (Picovale)		8,820		-	3,340		9,670									21,830
	Royal Septic (Walton Lake)										1,500						1,500
	Trash (El Dorado & Sierra Disposal)					2,500								1,200			3,700
	Telephone (AT&T)					4,000					5,000			5,000		2,500	16,500
	Telephone (Powernet Global)													2,000			2,000
	Telephone (Verizon)		678		1,357	1,824		2,709						1,614		800	8,982
	Electricity (PG&E)					145,000		8,000					15,000				183,000
5044	TOTAL - Utilities	\$	9,498	\$	1,357	\$	179,464	\$	20,379	\$	6,500	\$	31,814	\$	18,300	\$	267,312

5046	Vehicle & Equipment Maintenance		10-5100		10-5200		10-5300		10-5400		10-5500		10-5600		40-6700		
	Generator Mainenance (C&D Power)						2,000									1,000	3,000
	General Vehicle & Equipment Maintenance		8,000		10,000		5,000		10,000							1,000	34,000
5046	TOTAL - Vehicle & Equipment Maintenance	\$	8,000	\$	10,000	\$	7,000	\$	10,000	\$	-	\$	-	\$	2,000	\$	37,000

5048	Vehicle Operations		10-5100		10-5200		10-5300		10-5400		10-5500		10-5600		40-6700		
5048	TOTAL - Vehicle Operations (Fuel)	\$	6,200	\$	15,500	\$	6,500	\$	22,000							4,500	54,700

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Expense Detail

Fiscal Year 2019-2020

	5080	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Outside Service/Consultants									
Accounting/Finance (VTD)							\$ 58,480		\$ 58,480
IT/Computer Service (Carnahan)							3,000		3,000
GIS Subscription-Support			1,700	7,800					9,500
Livestream Board Meetings / Online Agenda (Startup)							7,000		7,000
Livestream Board Meetings / Online Agenda (Annual Fee)							4,000		4,000
Website Hosting (Streamline)							3,600		3,600
Wastewater Database (Carmody)								720	720
CCR Distribution						500			500
Water Rights Reporting (Ecorps)		10,000							10,000
Wastewater Testing (Holdrege & Kull)							15,000		15,000
Engineering Services (Asset Management, Modeling, Etc)							45,000		45,000
Public Outreach (Consultant)						20,000			20,000
Dam Inundation Maps & EAPs (Consultant)							25,000		25,000
TOTAL - Outside Service/Consultants	5080	\$ 10,000	\$ 1,700	\$ 8,300	\$ -	\$ 20,000	\$ 146,080	\$ 15,720	\$ 201,800

	5084	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Govt Reg/Lab Fees									
State Division of Safety of Dams (DWR)		\$ 39,000.0		\$ 10,000.0					\$ 49,000.0
State Division of Drinking Water				20,000					20,000
Regional Water Board (stormwater)					600				600
Regional Water Board (wastewater)								19,000	19,000
Water Rights Fees		11,000			5,100				16,100
Laboratory Testing		1,300		7,800	6,500			24,000	39,600
USDA Forest Svc		5,000							5,000
Air Quality Eldorado County/				1,500				350	1,850
TOTAL - Govt Reg/Lab Fees	5084	\$ 56,300	\$ -	\$ 39,300	\$ 12,200	\$ -	\$ -	\$ 43,350	\$ 151,150

	5089	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Other: Memberships									
CRWA		\$ 301	\$ 301	\$ 301				\$ 301	\$ 1,204
AWWA		315	315	315	80			315	1,340
Mountain Counties							4,300		4,300
CSMFO							300		300
CSDA							6,850		6,850
ACWA							13,000		13,000
TOTAL - Other: Memberships	5089	\$ 616	\$ 616	\$ 616	\$ 80	\$ -	\$ 24,450	\$ 616	\$ 26,994

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget
Expense Detail

Fiscal Year 2019-2020

	5095	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
CAPITAL ACQUISITION									
Vehicle (2 dodge 1500)			\$ 50,000						\$ 50,000
Forklift (Treatment Plant)				30,000					30,000
Polaris Ranger with Tracks		35,000							35,000
Computer for Distribution		3,500			3,500				3,500
Winch and Bumper for Unit 2							5,000		5,000
Backflow Testing Program Software					2,000				2,000
Water Trailer		1,000	1,000						2,000
Billing/Accounting Software			1,400						1,400
Canal Flowmeter			8,500			60,000			68,500
Parshall Flume (24 Inches)									
	\$ 39,500	\$ 60,900	\$ 30,000	\$ 5,500	\$ 60,000	\$ 65,000	\$ -	\$ -	\$ 260,900
Total	\$ 144,208	\$ 112,089	\$ 351,743	\$ 164,195	\$ 114,806	\$ 331,752	\$ 104,810	\$ 1,323,603	

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
Summary of Restricted Funds
Fiscal Year 2019-2020

Fund	Beginning Fund Balance	Revenues	Expenses	Ending Fund Balance
RESTRICTED FUNDS (3) (4) (5)				
09 CABY Grant	\$ (518,601)	518,601	-	\$ (0)
14 Stewart Mine	\$ (8,232)	-	-	\$ (8,232)
17 Water Development	\$ 412,296	4,960	-	\$ 417,256
20 ALT Fund (6)	\$ 1,585,624	1,716,047	1,067,124	\$ 2,234,547
29 State Revolving Fund	\$ 21,702	-	-	\$ 21,702
37 Garden Valley Water Improvement District	\$ 108,814	-	-	\$ 108,814
39 Capital Facility Charges	\$ 1,694,217	-	862,500	\$ 831,717
41 ALT Tank Replacement and Loan	\$ 44,902	-	-	\$ 44,902
42 ALT Community Disposal Service Reserve	\$ 153,088	-	58,500	\$ 94,588
51 Kelsey North Assessment District	\$ 21,385	-	-	\$ 21,385

Notes:

- (3) Restricted funds are those whose usage are legally restricted for specific purposes
- (4) Retiree fund (12) is not shown to avoid duplicate budget
- (5) State Revolving Fund Fund 29 expenses include \$2,296 per month for existing SRF Loan for Walton WTP
- (6) ALT Fund includes supplemental charge revenue, a portion of ALT WTP construction expenses, and SRF loan draws for ALT WTP

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
Fund Summary
Fiscal Year 2020-2021
APRIL 29, 2020

Description	Beginning Balance	Revenues	Expenses	Ending Balance
<u>10 - GENERAL FUND</u>				
<i>Revenue</i>				
Water operating revenue	\$ -	\$ 3,471,062	\$ -	\$ -
Non-operating revenue		1,859,194		
Supplemental charge		-		
<i>Total revenue</i>	<u>\$ -</u>	<u>\$ 5,330,256</u>	<u>\$ -</u>	<u>\$ -</u>
5100 - Source of Supply	\$ -	\$ -	\$ 502,124	\$ -
5200 - Raw Water			862,016	
5300 - Water Treatment			840,619	
5400 - Treated Water			940,205	
5500 - Customer Service			273,910	
5600 - Admin			1,747,869	
Low Income Rate Assistance Program (Property Tax)			35,000	
<i>Total expenses</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,201,743</u>	<u>\$ -</u>
<i>Transfers</i>				
Transfer supplemental charge to SRF Loan Fund			\$ -	
Transfer from Operating to Capital Reserve (Fund 43)			-	
<i>Total Transfers</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL GENERAL FUND	<u>\$ 2,210,059</u>	<u>\$ 5,330,256</u>	<u>\$ 5,201,743</u>	<u>\$ 2,338,572</u>
<u>40 - ALT ZONE FUND</u>				
<i>Revenue</i>				
Wastewater operating revenue	\$ -	\$ 200,317	\$ -	\$ -
<i>Total revenue</i>	<u>\$ -</u>	<u>\$ 200,317</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Expenses</i>				
6700 - Zone	\$ -	\$ -	\$ 338,819	\$ -
<i>Total expenses</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 338,819</u>	<u>\$ -</u>
TOTAL ALT ZONE FUND	<u>\$ 1,078,987</u>	<u>\$ 200,317</u>	<u>\$ 338,819</u>	<u>\$ 940,485</u>
GRAND TOTAL REVENUES AND EXPENSES	<u>\$ 3,289,047</u>	<u>\$ 5,530,573</u>	<u>\$ 5,540,563</u>	<u>\$ 3,279,057</u>
<u>UNRESTRICTED RESERVE FUNDS</u>				
08 - SMUD	\$ 426,802	\$ 115,000	\$ -	\$ 541,802
19 - Stumpy Meadows	1,081,863	-	-	1,081,863
24 - ALT Capital Reserve	114,305	-	-	114,305
30 - Small Hydro	788,354	60,000	-	848,354
43 - Capital Reserve	962,126	-	905,185	56,941
TOTAL UNRESTRICTED RESERVE FUNDS	<u>\$ 3,373,450</u>	<u>\$ 175,000</u>	<u>\$ 905,185</u>	<u>\$ 2,643,265</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Revenue Summary

Fiscal Year 2020-21

Description	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Projected	FY 2020-21 Proposed
WATER OPERATING REVENUE				
Water Sales				
Residential	\$ 2,411,551	\$ 2,900,000	\$ 2,492,182	\$ 2,625,000
Commercial/Construction	315,497	10,000	331,327	344,850
Irrigation	416,369	436,179	409,270	424,346
Penalties	50,625	46,000	30,358	30,000
Other (2)	59,679	9,653	45,976	46,866
	<u>\$ 3,253,721</u>	<u>\$ 3,401,832</u>	<u>\$ 3,309,113</u>	<u>\$ 3,471,062</u>
WATER NON-OPERATING REVENUE				
Property taxes	1,657,978	1,720,000	1,646,043	1,687,194
Interest Income	75,433	52,100	57,306	52,000
Leases	83,790	89,551	125,523	120,000
Sale of Assets				
Other	-	-	-	-
	<u>\$ 1,817,201</u>	<u>\$ 1,861,651</u>	<u>\$ 1,828,872</u>	<u>\$ 1,859,194</u>
Supplemental Charge (1)	549,529	-	-	-
	<u>\$ 5,620,451</u>	<u>\$ 5,263,483</u>	<u>\$ 5,137,985</u>	<u>\$ 5,330,256</u>
WASTEWATER OPERATING REVENUE				
Zone charges	313,372	150,500	149,298	168,317
Escrow fees	28,800	28,000	17,333	20,000
Septic design fees	1,900	3,000	3,280	3,000
Interest income	16,894	9,000	11,981	9,000
Other	-	-	-	-
	<u>\$ 360,967</u>	<u>\$ 190,500</u>	<u>\$ 181,893</u>	<u>\$ 200,317</u>
	<u>\$ 5,981,418</u>	<u>\$ 5,453,983</u>	<u>\$ 5,319,878</u>	<u>\$ 5,530,573</u>

Notes:

(1) Supplemental charge revenue can only be used to fund the State Revolving Fund loan

(2) Other revenue are connection fees

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
Water Fund Summary
Fiscal Year 2020-2021

		FY 2018-19		FY 2019-20			FY 2020-21		
		ACTUAL		ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
Revenues									
	3010 Water Sales-Res	\$	2,411,551	\$	2,900,000	\$	830,727	\$	2,492,182
	3020 Water Sales-Com		307,650		-		105,834		317,501
	3030 Water Sales-Cst		7,846		10,000		3,457		13,826
	3040 Water Sales-Irr		416,369		436,179		162,879		409,270
	3045 SURCHARGE		549,529		-		-		-
	3060 Installation		8,741		9,653		1,024		3,754
	3090 Other Operating		0		-		7		27
	3180 MAT/LABOR CHG		55		-		-		-
	4020 Interest		67,470		52,100		14,185		52,011
	4030 Interest		7,963		-		1,444		5,295
	4030 Penalties		50,625		46,000		-		30,358
	4040 Lease/Media One		81,964		89,551		34,233		125,523
	4050 Property Taxes		1,657,978		1,720,000		800,312		1,646,043
	4060 Sale of Assets		-		-		-		-
	4090 Other/lease		1,826		-		-		-
	4090 Other/lease		50,883		-		11,508		42,195
	4999 Transfers In		-		-		-		-
Total Revenues		\$	5,620,451	\$	5,263,483	\$	1,965,610	\$	5,137,985
								\$	5,330,256
									\$

	FY 2018-19	FY 2019-20	FY 2020-21							
ACCOUNT	ACCOUNT DESC.	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED			
Expenses										
5010 Super & Labor	\$	1,344,082	\$	1,034,360	\$	336,167	\$	1,370,527	\$	1,573,789
5011 Wages-Part time		65,927		34,716		2,000		36,716		20,000
5012 Pension Expense		-		-		-		-		-
5013 PERS UAL		479,744		526,495		-		526,495		471,012
5014 P.E.R.S.		134,140		103,553		33,655		137,207		149,506
5015 I.C.M.A.		7,452		5,702		2,086		7,788		7,650
5016 Payroll Taxes		116,724		90,766		29,499		120,265		157,379
5017 Standby		55,940		38,570		12,535		51,105		51,310
5018 Insurance - H&L		471,188		296,806		92,089		388,895		446,689
5019 Overtime		83,280		69,621		22,618		92,239		113,124
Total salaries and benefits		2,758,477		2,200,588		530,648		2,731,237		2,990,459
5020 Insurance - W C		35,071		28,250		9,181		37,431		52,691
5027 Audit		24,510		15,610		3,385		18,995		25,000
5034 Insurance - Gen		76,605		79,002		2,476		81,478		85,552
5036 Legal		191,998		200,000		26,077		104,306		200,000
5038 Mat.& Supp.		166,303		197,077		48,427		193,708		307,310
5039 Materials - Oth		18,811		5,988		1,996		7,984		12,520
5040 Office Supplies		62,689		37,195		12,398		49,593		72,616
5041 Staff Develop		4,905		3,466		1,155		4,622		15,300
5042 Travel		6,037		7,426		2,475		9,901		12,220
5044 Utilities		249,546		187,865		62,622		250,487		262,341
5046 Veh. Maint.		30,772		26,435		8,812		35,246		39,500
5048 Vehicle - Oper		53,173		44,448		14,816		59,264		63,800
5060 Payroll Process		13,450		18,285		6,095		24,380		25,000
5063 Bank Fees		253		6,000		38		152		1,000
5068 Retiree Bene		102,248		68,983		22,994		91,977		98,000
5070 Director Remun		23,600		17,235		6,765		24,000		24,000
5076 Bldg. Maint. Water Treatmnt		7,907		10,296		825		7,000		12,000
5080 Outside Serv		158,851		186,080		26,736		106,943		291,880
5084 Government Reg		94,962		112,536		37,512		150,048		134,950
5089 Memberships Srce of Supply		33,102		36,287		12,096		48,382		25,990
5090 Other		35,242		3,431		1,144		4,574		5,000
5091 Elections		6,782		-		-		-		8,500
Total services and supplies		1,396,816		1,474,286		308,025		1,310,473		1,775,170
Total operating expenses		4,155,293		3,207,157		838,673		4,041,709		4,765,629

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
Water Fund Summary
Fiscal Year 2020-2021

ACCOUNT	ACCOUNT DESC.	FY 2018-19		FY 2019-20				FY 2020-21	
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED	
7010 Interest		729	-	-	-	-	-	-	
7011 PRINCIPLE EXP		-	-	12,081	-	12,081	-	-	
7090 Other		-	-	-	-	-	-	-	
5095 Capital Outlay		1,731	260,900	131,143	105,532	236,676	401,114	401,114	
	<i>Total capital outlay</i>	2,461	260,900	143,224	105,532	248,756	401,114	-	
7999 Transfers Out		-	-	-	-	-	-	-	
23	<i>Total Expenses</i>	\$ 4,157,754	\$ 4,666,951	\$ 3,350,381	\$ 944,206	\$ 4,290,466	\$ 5,166,743	\$ -	

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Summary of Restricted Funds

Fiscal Year 2020-2021

Fund	Beginning Fund Balance	Revenues	Expenses	Ending Fund Balance
RESTRICTED FUNDS (3) (4) (5)				
09 CABY Grant	\$ 276,888	-	-	\$ 276,888
14 Stewart Mine	\$ (14,728)	-	-	\$ (14,728)
- 17 Water Development	\$ 417,038	-	-	\$ 417,038
20 ALT Fund (6)	\$ 589,013	648,000	587,357	\$ 649,656
29 State Revolving Fund	\$ 232,389	-	-	\$ 232,389
37 Garden Valley Water Improvement District	\$ 109,563	\$ -	\$ -	\$ 109,563
39 Capital Facility Charges	\$ 1,819,320	-	862,500	\$ 956,820
41 ALT Tank Replacement and Loan	\$ 39,937	-	-	\$ 39,937
42 ALT Community Disposal Service Reserve	\$ 142,569	-	58,500	\$ 84,069
51 Kelsey North Assessment District	\$ 8,394	-	-	\$ 8,394

Notes:

- (3) Restricted funds are those whose usage are legally restricted for specific purposes
- (4) Retiree fund (12) is not shown to avoid duplicate budget
- (5) State Revolving Fund Fund 29 expenses include \$2,296 per month for existing SRF Loan for Walton WTP
- (6) ALT Fund includes supplemental charge revenue, a portion of ALT WTP construction expenses, and SRF loan draws for ALT WTP

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget
Expense Detail
Fiscal Year 2020-2021

Description	Account	Department							Total Budgeted
		10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Materials and Supplies	5038								
Misc. Supplies (Ace Hardware/Divide Supply)		\$ 1,700	\$ 3,500	\$ 1,000	\$ 3,000		\$ 1,000	\$ 1,500	\$ 11,700
Georgetown Pre Cast		\$ 20,000	\$ 80,000						100,000
Pipe & tools (Pace/Ferguson/Anderson Sierra Pipe)		800	3,000		70,000			600	74,400
Water Chemicals (Thatcher & NTU Tech)				60,000					60,000
Gravel backfill (Teichert)		8,000			6,000				14,000
Chainsaw & Brushcutter (Allen Krouse)								750	750
Pipe & fittings (HD Supply & Grainger)		500	5,000	2,000	5,000			750	10,750
Tools & Supplies (USA Bluebook)		630	1,500	580	1,800		4,800	1,500	9,000
Aramark- Uniform Services		7,500	7,500	7,500				290	9,600
Misc. Supplies								3,500	26,000
TOTAL - Materials and Supplies	5038	\$ 39,130	\$ 100,500	\$ 71,080	\$ 90,800	\$ -	\$ 5,800	\$ 8,890	\$ 316,200
Materials (OTHER)	5039								
Misc. Supplies (Ace Hardware/Divide Supply)								\$ 2,500	\$ 2,500
Mobile Mini (Storage Rental)							2,520		2,520
Metering equipment (Hach)				10,000					10,000
Tools & Supplies (USA Bluebook)								1,000	1,000
Misc. Supplies								750	750
TOTAL - Materials and Supplies	5039	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 2,520	\$ 4,250	\$ 16,770
Office Supplies	5040								
Copy Machine Lease & Service							\$ 9,000		\$ 9,000
Third party folding/stuffing bills							3,900		3,900
Misc Office (Paper, postage, etc)			100	300	300	25,000	27,000	2,800	55,500
MOM SOFTWARE						7,016			7,016
TOTAL - Office Supplies	5040	\$ -	\$ 100	\$ 300	\$ 300	\$ 32,016	\$ 39,900	\$ 2,800	\$ 75,416
Staff Development (Training)	5041								
CSMFO/CSDA/GFOA Annual Conference							\$ 2,000		\$ 2,000
Customer Service Training (3 Admin)					1,600				1,600
MMANC Annual Conference (2)							2,200		2,200
Human Resources							2,000		2,000
AWWA (distribution and treatment classes)		1,000	1,000	1,000	1,500		500	1,000	6,000
Safety Training		500	500	500	500		500	500	3,000

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**Proposed Budget
Expense Detail**

Fiscal Year 2020-2021

5041	TOTAL - Staff Development	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,000	\$ 1,600	\$ 7,200	\$ 1,500	\$ 16,800
5042	Travel Conference									
	Conference (ACWA 1 Staff, 2 Board)							6,320		6,320
	Conference-CSDA Leadership (2 Board)							1,500		1,500
	CSMFO/CSDA/GFOA							1,800		1,800
	CSDA General Manager Leadership Summit							1,600		1,600
	CRWA Conference (Ops Mgr, 2 Leads)			1,000		1,000		1,000		3,000
5042	TOTAL - Travel-Conference	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 12,220	\$ -	\$ 14,220
5044	Utilities									
	Pagers (American Messaging)	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	200
	ADT (Security System)			600				2,000		2,600
	Ferrellgas			22,000				8,000		30,000
	Water Flow Measuring (Picovale)	8,000	-	-	5,500				700	14,200
	Royal Septic (Walton Lake/CDS)				3,000				1,500	4,500
	Trash (El Dorado & Sierra Disposal)									
	Telephone (AT&T)			3,120				1,560		4,680
	Telephone (Powernet Global)			5,500		5,000		5,000	2,500	18,000
	Telephone (Verizon)	1,557	1,557	2,024	2,909	1,814		3,000	1,400	2,000
	Electricity (PG&E)	-	-	145,000	8,000	-		25,000	9,000	14,261
5044	TOTAL - Utilities	\$ 9,557	\$ 1,557	\$ 178,444	\$ 19,409	\$ 6,814	\$ 46,560	\$ 15,100	\$ 277,441	
5046	Vehicle & Equipment Maintenance									
	Generator Maintenance (Holt)			\$ 4,500					2,500	7,000
	General Vehicle & Equipment Maintenance	8,000	10,000	5,000	12,000				1,800	36,800
5046	TOTAL - Vehicle & Equipment Maintenance	\$ 8,000	\$ 10,000	\$ 9,500	\$ 12,000	\$ -	\$ -	\$ 4,300	\$ 43,800	
5048	Vehicle Operations									
5048	TOTAL - Vehicle Operations (Fuel)	\$ 8,000	\$ 15,500	\$ 15,000	\$ 25,000	\$ 300	\$ 3,200	\$ 67,000		

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget
Expense Detail
Fiscal Year 2020-2021

	5080	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Outside Service/Consultants									
Accounting/Finance (Eide Bailly)							\$ 58,480	\$	58,480
IT/Computer Service (Carnahan)							5,000		5,000
GIS Development/Support (Interwest)			5,000		10,000			1,000	16,000
GIS Subscription			700		1,000				1,700
Granicus Livestream Board Meetings / Online Agenda (Annual Fee)							7,100		7,100
Website Hosting (Streamline)							3,600		3,600
Wastewater Database (Carmody)								720	720
CCR Distribution				2,500					2,500
Water Rights Reporting/Gaging (Western Hydrologics)		43,000							43,000
Wastewater Testing (Westshore)								32,000	32,000
UWMP Consultation Support							11,500		11,500
Engineering Services (Asset Management, Modeling. Etc)							45,000		45,000
Storage tank inspections					10,000				10,000
Public Outreach (Consultant)						20,000			20,000
Dam Inundation Maps & EAPs (Consultant)							10,000		10,000
Rate Study Consultant							80,000		80,000
TOTAL - Outside Service/Consultants	5080	\$ 43,000	\$ 5,700	\$ 2,500	\$ 21,000	\$ 20,000	\$ 220,680	\$ 33,720	\$ 346,600
Govt Reg/Lab Fees	5084	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
State Division of Safety of Dams (DWR)		\$ 55,000.0		\$ 13,000					\$ 68,000
State Division of Drinking Water				20,000					20,000
Regional Water Board (stormwater)					550				550
Regional Water Board (wastewater)								23,000	23,000
Water Rights Fees		12,500			5,100				17,600
Laboratory Testing		800		7,800	6,500			22,500	37,600
USDA Forest Svc		5,200							5,200
Air Quality Eldorado County/		-		2,500				750	3,250
TOTAL - Govt Reg/Lab Fees	5084	\$ 73,500	\$ -	\$ 43,300	\$ 12,150	\$ -	\$ -	\$ 46,250	\$ 175,200
Other: Memberships	5089	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
CRWA		301.00	301.00	301.00				301.00	1,204.00
AWWA		315	315	315	80			315	1,340
Mountain Counties							4,300		4,300
CSMFO							300		300
CSDA							7,158		7,158
ACWA							13,000		13,000
TOTAL - Other: Memberships	5089	\$ 616	\$ 616	\$ 616	\$ 80	\$ -	\$ 24,758	\$ 616	\$ 27,302

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Expense Detail

Fiscal Year 2020-2021

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget
Expense Detail

Fiscal Year 2020-2021

	5095	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
CAPITAL ACQUISITION									
Vehicle (1 dodge 1500)					26,000.00				26,000.00
Tablets for field workers for use with new software			3,000.00					1,000.00	4,000.00
Computer upgrades for office						4,000.00	4,000.00		8,000.00
COVID 19 response office upgrade						15,000.00	15,000.00		30,000.00
Zone Tractor (Mower/Loader/Sprayer)								31,000.00	31,000.00
CDS Field Storage Units								4,000.00	4,000.00
Document Scanning for GIS	\$	1,000	\$ 5,000		\$ 6,000				12,000.00
Walton Generator (Treatment Plant)				80,000					80,000
Truck radios		1,000	2,000	1,000	3,000			1,000	8,000
Wacker Soil Compactor Distribution (2)					8,000				8,000
Walk behind pavement saw Dist					9,000				9,000
Backflow Testing Program Software							5,000		5,000
Water Trailer		2,000	2,000		6,000				10,000
Billing/Accounting Software						40,000	40,000		80,000
Leak Detector Dist					7,000				7,000
Stanleys Chipping Hammer					3,500				3,500
Two Traffic Plates Dist					3,500				3,500
Trench shoring Dist					10,000				10,000
Gunite Machine		37,500	37,500						75,000
Trailer for snow cat		4,000							4,000
Two Brush cutters			3,000						3,000
Stumpy Parshall Flume (60 inches)		10,000							10,000
2 – 24-inch main canal flumes			7,114						7,114
	\$	55,500	\$ 59,614	\$ 81,000	\$ 82,000	\$ 59,000	\$ 64,000	\$ 37,000	\$ 438,114
Total	\$	238,803	\$ 195,087	\$ 414,240	\$ 265,739	\$ 119,430	\$ 423,938	\$ 157,626	\$ 1,814,863

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5100 - Source of Supply

Fiscal Year 2020-2021

	ACCOUNT	ACCOUNT DESC.	FY 2018-19		FY 2019-20				FY 2020-21	
			ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED	
Expenses										
	5010	Super & Labor	\$ 114,161	\$ 143,232	\$ 74,308	\$ 24,150	\$ 98,458	\$ 147,963		
	5011	Wages-Part time	2,554	-	-	-	-			
	5013	PERS UAL	19,190	10,856.00	10,856	-	10,856	10,506		
	5014	P.E.R.S.	12,206	13,691.00	7,718	2,508	10,227	14,056		
	5016	Payroll Taxes	10,464	14,323.00	7,030	2,285	9,315	14,796		
	5017	Standby	10,740	6,630.00	5,200	1,690	6,890	6,630		
	5018	Insurance - H&L	49,757	49,150.00	23,504	7,639	31,143	54,416		
	5019	Overtime	12,524	8,891.00	8,122	2,640	10,762	10,000		
	Total salaries and benefits		-	246,773	136,738	40,912	177,650	258,367	-	
	5020	Insurance - W.C	4,232	4,825	4,619	1,501	6,120	4,954		
	5028	Engineering	-	-	-	-	-			
	5030	Equipment Maint	-	-	-	-	-			
	5034	Insurance - Gen	-	-	-	-	-			
	5038	Mat.& Supp.	6,781	12,594	4,379	1,460	5,838	39,130		
	5039	Materials - Oth	6,314	-	2,285	762	3,047	-		
	5040	Office Supplies	-	-	-	-	-			
	5041	Staff Develop	-	1,500	-	-	-	1,500		
	5044	Utilities	4,230	9,498	4,527	1,509	6,036	9,557		
	5046	Veh. Maint.	4,517	8,000	5,045	1,682	6,727	8,000		
	5048	Vehicle - Oper	6,839	6,200	5,225	1,742	6,967	8,000		
	5068	Retiree Bene	-	-	-	-	-			
	5080	Outside Serv	32,713	10,000	9,491	3,164	12,654	43,000		
	5084	Government Reg	55,246	56,300	60,763	20,254	81,017	73,500		
	5089	Memberships Srce of Supply	-	616	434	145	578	616		
	5090	Other	-	-	-	-	-			
	Total services and supplies		120,871	109,533	96,767	32,217	128,984	188,257	-	
	Total operating expenses		\$ 352,466	\$ 356,306	\$ 233,505	\$ 73,129	\$ 306,634	\$ 446,624	\$ -	

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5100 - Source of Supply

Fiscal Year 2020-2021

		FY 2018-19	FY 2019-20				FY 2020-21	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
5094	Depreciation	-	-	-	-	-	-	-
5095	CAPITAL ACQUISITION	439	39,500	32,095	7,405	39,500	55,500	
	<i>Total capital outlay</i>	439	39,500	32,095	7,405	39,500	55,500	-
7999	Transfers Out	-	-	-	-	-	-	-
	<i>Total Expenses</i>	\$ 352,905	\$ 395,806	\$ 265,599	\$ 80,534	\$ 346,134	\$ 502,124	\$ -

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5200 - Raw Water

Fiscal Year 2020-2021

ACCOUNT	ACCOUNT DESC.	FY 2018-19	FY 2019-20				FY 2020-21	
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
Expenses								
5010 Super & Labor		\$ 275,371	\$ 295,792	\$ 192,676	\$ 62,620	\$ 255,296	\$ 277,997	
5011 Wages-Part time		3,580	5,000	-	-	-	-	
5013 PERS UAL		155,583	211,683	211,683	-	211,683	186,821	
5014 P.E.R.S.		26,952	28,274	20,027	6,509	26,536	26,409	
5016 Payroll Taxes		22,937	29,579	17,903	5,818	23,721	27,800	
5017 Standby		13,780	5,237	9,170	2,980	12,150	13,260	
5018 Insurance - H&L		106,715	101,500	64,786	21,056	85,842	102,950	
5019 Overtime		22,906	18,360	14,600	4,745	19,345	23,000	
Total salaries and benefits			627,823	695,425	530,846	103,728	634,574	-
5020 Insurance - W.C		13,140	9,964	9,727	3,161	12,888	9,307	
5034 Insurance - Gen		-	-	-	-	-	-	
5038 Mat.& Supp.		17,084	20,416	11,927	3,976	15,902	100,500	
5039 Materials - Oth		2,161	-	658	219	877	-	
5040 Office Supplies		-	100	-	-	-	100	
5041 Staff Develop		-	1,500	-	-	-	1,500	
5044 Utilities		1,175	1,357	965	322	1,286	1,557	
5046 Veh. Maint.		10,246	10,000	6,891	2,297	9,188	10,000	
5048 Vehicle - Oper		17,521	15,500	11,169	3,723	14,892	15,500	
5068 Retiree Bene		-	-	-	-	-	-	
5080 Outside Serv		-	1,700	2,500	833	3,333	5,700	
5084 Government Reg		-	-	48	16	64	-	
5090 Other		-	-	-	-	-	-	
Total services and supplies			61,326	60,537	43,884	14,547	58,430	-
Total operating expenses			\$ 689,149	\$ 755,962	\$ 574,730	\$ 118,275	\$ 693,004	\$ 802,402
5094 Depreciation		-	-	-	-	-	-	
5095 CAPITAL ACQUISITION		439	60,900	1,082	35,594	36,676	59,614	
Total capital outlay			-	60,900	1,082	35,594	36,676	-
7999 Transfers Out		-	-	-	-	-	-	
Total Expenses			\$ 689,149	\$ 816,862	\$ 575,811	\$ 153,869	\$ 729,680	\$ 862,016
								\$ -

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
5300 - Water Treatment
Fiscal Year 2020-2021

ACCOUNT	ACCOUNT DESC.	FY 2018-19		FY 2019-20				FY 2020-21						
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED						
Expenses														
5010 Super & Labor		\$	166,600	\$	189,635	\$	151,733	\$	49,313	\$	201,046	\$	220,182	
5011 Wages-Part time			-		-		-		-		-		-	
5013 PERS UAL			28,508		54,278		54,278		-		54,278		49,759	
5014 P.E.R.S.			19,924		18,126		16,170		-		21,426		20,917	
5016 Payroll Taxes			17,861		18,963		13,931		5,255		18,459		22,018	
5017 Standby			15,710		10,473		11,750		4,528		15,569		15,710	
5018 Insurance - H&L			74,719		65,073		48,357		3,819		59,700		59,422	
5019 Overtime			23,397		11,771		29,002		11,343		38,427		30,000	
Total salaries and benefits			346,719		368,319		325,221		83,684		408,905		418,008	-
5020 Insurance - W.C			5,059		6,388		4,228		1,374		5,602		7,372	
5028 Engineering			-		-		-		-		-		-	
5034 Insurance - Gen			-		-		-		-		-		-	
5038 Mat.& Supp.			72,613		67,763		56,464		18,821		75,286		71,080	
5039 Materials - Oth			5,640		10,000		355		118		474		10,000	
5040 Office Supplies			-		300		-		-		-		300	
5041 Staff Develop			250		1,500		912		304		1,216		1,500	
5044 Utilities			199,026		179,464		148,773		49,591		198,364		178,444	
5046 Veh. Maint.			4,278		7,000		5,175		1,725		6,900		9,500	
5048 Vehicle - Oper			6,740		6,500		10,742		3,581		14,323		15,000	
5068 Retiree Bene			-		-		-		-		-		-	
5076 Bldg. Maint. Water Treatmnt			-		2,000		-		-		-		2,000	
5080 Outside Serv			-		8,300		5,243		1,748		6,990		2,500	
5084 Government Reg			32,388		60,080		42,960		14,320		57,280		43,300	
5089 Memberships Srce of Supply			-		-		434		145		578		616	
5090 Other			-		-		-		-		-		-	
Total services and supplies			325,993		349,295		275,287		91,727		367,014		341,612	-
Total operating expenses		\$	672,713	\$	717,614	\$	600,507	\$	175,411	\$	775,918	\$	759,619	\$ -

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
5300 - Water Treatment
Fiscal Year 2020-2021

		FY 2018-19	FY 2019-20				FY 2020-21	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
5094	Depreciation	-	-	-	-	-	-	-
5095	CAPITAL ACQUISITION	-	30,000	27,310	2,690	30,000	81,000	
	<i>Total capital outlay</i>	-	30,000	27,310	2,690	30,000	81,000	-
7999	Transfers Out	-	-	-	-	-	-	-
	<i>Total Expenses</i>	\$ 672,713	\$ 747,614	\$ 627,817	\$ 178,101	\$ 805,918	\$ 840,619	\$ -

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
5400 - Treated Water
Fiscal Year 2020-2021

		FY 2018-19		FY 2019-20				FY 2020-21	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED	
Expenses									
5010 Super & Labor		311,409	308,133	\$ 257,946	\$ 83,833	\$ 341,779	\$ 389,363		
5013 PERS UAL		168,729	37,994	37,994	-	37,994	81,307		
5014 P.E.R.S.		29,833	29,453	25,999	8,450	34,448	36,989		
5016 Payroll Taxes		26,216	30,813	22,731	7,388	30,119	38,936		
5017 Standby		15,710	-	12,450	4,046	16,496	15,710		
5018 Insurance - H&L		116,862	105,735	81,637	26,532	100,300	101,205		
5019 Overtime		24,057	19,126	17,603	5,721	23,324	20,000		
Total salaries and benefits			531,254	456,360	135,969	584,460	683,510	-	
5020 Insurance - W/C		9,378	10,380	6,764	2,198	8,963	13,036		
5024 Dental & Opticl		-	-	-	-	-			
5028 Engineering		-	-	-	-	-			
5030 Equipment Maint		-	-	-	-	-			
5034 Insurance - Gen		-	-	-	-	-			
5038 Mat.& Supp.		69,825	90,736	69,528	23,176	92,705	90,800		
5039 Materials - Oth		2,161	-	1,000	333	1,333	-		
5040 Office Supplies		-	300	-	-	-	300		
5041 Staff Develop		125	2,000	673	224	897	2,000		
5044 Utilities		13,332	20,379	9,915	3,305	13,220	19,409		
5046 Veh. Maint.		11,325	10,000	9,324	3,108	12,432	12,000		
5048 Vehicle - Oper		21,153	22,000	17,160	5,720	22,879	25,000		
5068 Retiree Bene		-	-	-	-	-			
5080 Outside Serv		-	-	-	-	-			
5084 Government Reg		6,915	12,200	4,666	1,555	6,222	12,150		
5089 Memberships Srce of Supply		-	-	782	261	1,042			
5090 Other		-	-	-	-	-			
Total services and supplies			167,995	119,812	39,881	159,693	174,695	-	
Total operating expenses			\$ 827,030	\$ 699,249	\$ 576,172	\$ 744,153	\$ 858,205	\$ -	

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5400 - Treated Water

Fiscal Year 2020-2021

		FY 2018-19	FY 2019-20				FY 2020-21	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
5094	Depreciation	-	-	-	-	-	-	-
5095	CAPITAL ACQUISITION	853	5,500	5,335	165	5,500	82,000	
	<i>Total capital outlay</i>	853	5,500	5,335	165	5,500	82,000	-
7999	Transfers Out	-	-	-	-	-	-	-
	<i>Total Expenses</i>	\$ 827,883	\$ 704,749	\$ 581,507	\$ 176,015	\$ 749,653	\$ 940,205	\$ -

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
5500 - Customer Service
Fiscal Year 2020-2021

		FY 2018-19				FY 2019-20				FY 2020-21	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED			
Expenses											
5010	Super & Labor	90,713	\$ 135,443	\$ 55,705	\$ 18,104	\$ 73,809	\$ 89,142				
5011	Wages-Part time	26,773	-	20,016	\$ -	20,016	-				
5013	PERS UAL	12,843	10,856	10,856	3,619	14,474	8,883				
5014	P.E.R.S.	9,025	12,946	4,402	1,431	5,832	8,468				
5016	Payroll Taxes	8,147	13,544	3,373	1,096	4,469	8,914				
5018	Insurance - H&L	36,464	46,476	16,882	5,487	22,369	31,099				
5019	Overtime	273	8,407	29	-	29	4,989				
Total salaries and benefits			227,672	111,262	29,736	140,999	151,496				
5020	Insurance - W.C	1,460	4,562	1,103	358	1,461	2,985				
5034	Insurance - Gen	-	-	-	-	-					
5038	Mat. & Supp.	-	-	-	-	-					
5040	Office Supplies	21,429	27,015	13,854	4,618	18,472	32,016				
5041	Staff Develop	450	1,290	-	-	-	1,600				
5044	Utilities	6,558	6,500	5,968	1,989	7,957	6,814				
5046	Veh. Maint.	-	-	-	-	-					
5060	Payroll Process	20	-	160	53	213					
5068	Retiree Bene	-	-	-	-	-					
5080	Outside Serv	1,278	20,000	720	240	959	20,000				
5090	Other	-	-	-	-	-					
Total services and supplies			59,367.0	21,804.0	7,258.8	29,062.9	63,414.4				
Total operating expenses			\$ 287,039	\$ 133,067	\$ 36,995	\$ 170,061	\$ 214,910	\$ -			
5094	Depreciation	-	-	-		-					
5095	CAPITAL ACQUISITION	-	60,000	32,661	27,339	60,000	59,000				
Total capital outlay			60,000	32,661	27,339	60,000	59,000				
7999	Transfers Out	-	-	-		-					
Total Expenses			\$ 347,039	\$ 165,728	\$ 64,334	\$ 230,061	\$ 273,910	\$ -			

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
5600 - Administration
Fiscal Year 2020-2021

			FY 2018-19		FY 2019-20				FY 2020-21	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED		
Expenses										
5010	Super & Labor	\$ 385,829	\$ 395,891	\$ 301,992	\$ 98,147	\$ 400,139	\$ 449,143			
5011	Wages-Part time	33,021	20,000	14,700	2,000	16,700	20,000			
5013	PERS UAL	94,891	200,828	200,828	-	200,828	133,735			
5014	P.E.R.S.	36,200	37,842	29,237	9,502	38,739	42,668			
5015	I.C.M.A.	7,452	7,750	5,702	2,086	7,788	7,650			
5016	Payroll Taxes	31,099	39,589	25,797	8,384	34,181	44,914			
5018	Insurance - H&L	86,670	135,849	61,639	20,033	81,672	97,596			
5019	Overtime	124	24,573	266	86	352	25,136			
Total salaries and benefits			862,322	640,161	140,239	780,399	820,841	-		
5020	Insurance - W.C	1,802	13,336	1,809	588	2,397	15,037			
5027	Audit	24,510	21,945	15,610	3,385	18,995	25,000			
5034	Insurance - Gen	76,605	76,126	79,002	2,476	81,478	85,552			
5036	Legal	191,998	200,000	78,230	26,077	104,306	200,000			
5038	Mat. & Supp.	-	5,568	2,983	994	3,978	5,800			
5039	Materials - Oth	2,536	2,520	1,690	563	2,253	2,520			
5040	Office Supplies	41,260	37,900	23,341	7,780	38,150	39,900			
5041	Staff Develop	4,080	6,200	1,882	627	2,509	7,200			
5042	Travel	6,037	12,220	7,426	2,475	9,140	12,220			
5044	Utilities	25,225	31,814	17,718	5,906	23,624	46,560			
5046	Veh. Maint.	406	-	-	-	-	-			
5048	Vehicle - Oper	920	-	152	51	203	300			
5060	Payroll Process	13,430	9,400	18,125	6,042	24,167	25,000			
5063	Bank Fees	253	6,000	114	38	152	1,000			
5068	Retiree Bene	102,248	102,000	68,983	22,994	91,977	98,000			
5070	Director Remun	23,600	24,000	17,235	6,765	24,000	24,000			
5076	Bldg. Maint. Water Treatmnt	7,907	5,000	10,296	825	11,121	10,000			
5080	Outside Serv	124,860	146,080	62,255	20,752	83,006	220,680			
5084	Government Reg	413	-	4,098	1,366	5,464	6,000			
5089	Memberships Srce of Supply	33,102	24,450	34,637	11,546	25,000	24,758			
5090	Other	35,242	3,000	3,431	1,144	4,574	5,000			
5091	Elections	6,782	-	-	-	-	8,500			
Total services and supplies			727,559	449,016	122,394	556,494	863,028	-		
Total operating expenses			\$ 1,589,881	\$ 1,089,176	\$ 262,633	\$ 1,336,893	\$ 1,683,869	\$ -		

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5600 - Administration

Fiscal Year 2020-2021

ACCOUNT	ACCOUNT DESC.	FY 2018-19	FY 2019-20				FY 2020-21	
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
5094 Depreciation		-	-	-	-	-		
7010 Interest		729	-	-	-	-		
7011 PRINCIPLE EXP		-	-	12,081		12,081		
5095 CAPITAL ACQUISITION		-	65,000	32,661	32,339	65,000	64,000	
	Total capital outlay	729	65,000	44,742	32,339	77,081	64,000	-
7999 Transfers Out		-	-	-	-	-		
	Total Expenses	\$ 1,399,232	\$ 1,654,881	\$ 1,133,918	\$ 294,971	\$ 1,413,974	\$ 1,747,869	\$ -

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
Fund 40 - ALT Wastewater Zone
Fiscal Year 2020-2021

		FY 2018-19		FY 2019-20					FY 2020-21	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED		
Revenues										
3192	Zone Charges	313,372	\$ 150,500	\$ 124,344	\$ 26,156	\$ 149,298	\$ 168,317			
3193	ZONE-ESCROW FEE	28,800	28,000	13,000	4,333	17,333	20,000			
3194	Septic Design	1,900	3,000	3,280	-	3,280	3,000			
4020	Interest	16,894	9,000	8,986	2,995	11,981	9,000			
4090	Other/lease	-	-	-	-	-	-			
Total Revenues		\$ 360,967	\$ 190,500	\$ 149,610	\$ 33,485	\$ 181,893	\$ 200,317	\$ -		
Expenses										
5010	Super & Labor	84,330	\$ 105,022	\$ 49,178	\$ 15,983	\$ 65,161	\$ 101,660			
5011	Wages-Part time	-	-	-	-	-	-			
5013	PERS UAL	23,924	16,283	16,283	-	16,283	11,788			
5014	P.E.R.S.	7,541	10,039	4,587	1,491	6,077	9,658			
5015	I.C.M.A.	-	-	-	-	-	250			
5016	Payroll Taxes	6,432	10,502	4,250	1,381	5,632	10,166			
5017	Standby	-	-	-	-	-	-			
5018	Insurance - H&L	28,670	36,038	16,025	5,208	21,233	33,518			
5019	Overtime	331	6,519	1,742	566	2,308	5,689			
Total salaries and benefits		151,229	184,403	92,065	24,629	116,694	172,729	-		
5020	Insurance - W.C	1,666	3,538	1,116	363	1,479	3,404			
5034	Insurance - Gen	5,002	5,250	4,648	171	4,819	5,060			
5036	Legal	-	-	-	-	-	-			
5038	Mat.& Supp.	5,432	14,074	2,586	862	3,448	8,890			
5039	Materials - Oth	1,192	2,750	1,155	385	1,539	4,250			
5040	Office Supplies	1,797	2,000	1,498	499	1,997	2,800			
5041	Staff Develop	1,038	1,500	-	-	-	1,500			
5044	Utilities	14,795	18,300	9,806	3,269	13,075	15,100			
5046	Veh. Maint.	211	2,000	2,051	-	2,051	4,300			
5048	Vehicle - Oper	3,775	4,500	3,311	1,104	4,415	3,200			
5080	Outside Serv	41,921	15,720	5,290	1,763	7,053	33,720			
5084	Government Reg	37,952	43,350	33,989	9,361	43,350	46,250			
5089	Memberships Srce of Supply	-	616	434	145	578	616			
Total services and supplies		114,782	113,598	65,883	17,921	83,804	129,090	-		

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Fund 40 - ALT Wastewater Zone

Fiscal Year 2020-2021

ACCOUNT	ACCOUNT DESC.	FY 2018-19		FY 2019-20				FY 2020-21	
		ACTUAL		ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
	Total operating expenses	\$ 266,010		\$ 298,001	\$ 157,948	\$ 42,550	\$ 200,499	\$ 301,819	\$ -

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Fund 40 - ALT Wastewater Zone

Fiscal Year 2020-2021

ACCOUNT	ACCOUNT DESC.	FY 2018-19		FY 2019-20				FY 2020-21	
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED	
7010 Interest		-	-	-	-	-			
7011 PRINCIPLE EXP		-	-	-	-	-			
7090 Other		-	-	-	-	-			
5095 CAPITAL ACQUISITION		-	-	-	-	-	37,000		
Total capital outlay		-	-	-	-	-	37,000	-	
7999 Transfers Out		-	-	-	-	-			
Total Expenses		\$ 266,010	\$ 298,001	\$ 157,948	\$ 42,550	\$ 200,499	\$ 338,819	\$ -	

AGENDA ITEM 9.B.

ATTACHMENT 3

Final Audits for FY 2018/19 and 2019/2020