

FISCAL YEAR 2017-2018 BUDGET

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Submitted to:

The GDPUD BOARD OF DIRECTORS

Lon Uso, President

Jesse Hanschild, Vice-President

David Halpin, Treasurer

Carl Hoelscher, Director

Dane Wadle, Director

By:

Steven Palmer, PE

General Manager

ADOPTED

June 29, 2017



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Public Utility District
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June 29, 2017

President Uso, Board of Directors, and Customers,

I am submitting the proposed Fiscal Year 2017-18 Operating Budget for the Georgetown Divide Public Utility District (District). The theme of this budget is long term sustainability, defined as a functional organization, functional infrastructure, and adequate revenue.

Background

The District and the entire State of California appear to be emerging from a six (6) year drought. During the drought, the District's Stumpy Meadows Reservoir volume experienced a low of 41% of capacity. This drought led to increased emphasis of water conservation and the State responded by enacting mandatory Statewide water conservation goals. At one point in time, the State mandated that the District's customers reduce water use by 39% as compared to 2013. As would be expected, this increase in conservation led to a decrease in revenue to the District due to decreased water sales. Operating revenue in 2015 was 17% lower in 2015 than 2013, which almost exactly mirrored water conservation in the District.

Expenses declined between 2011 and 2015. This was due to a reduction in staff and deferring maintenance to future years. The number of District employees declined from 24 full time employees in 2011 to 18 full time employees in 2015. The District currently directly employees 19 full time employees. Expenses in the current fiscal year are estimated to increase by roughly \$220,000 from Fiscal Year 2015-2016 actuals. This increase is due to increases in labor costs, retirement costs, payroll taxes, and health insurance.

Budget Overview

The District continues to face financial and operational challenges as the cost to deliver services to our customers is increasing much faster than revenues. The primary cause of this imbalance is that water rates have not increased in six (6) years. Exacerbating this imbalance is that the District has insufficient capital reserves to address aging infrastructure and improvements required by increased State regulation.

Consistent with the theme of long term sustainability, the budget includes a recommended organizational chart with new positions needed to provide the District's customers with a functional organization. Current revenue is not sufficient to support this functional organizational chart, and several of the new positions are not budgeted in this fiscal year. This year's budget includes two (2) new positions, a water quality manager, and a management analyst. These positions will focus on drinking water quality oversight and reporting, water rights monitoring, wastewater permitting and reporting, stormwater permitting, dam permitting, financial oversight, contract administration, and records management.

Revenues available for operations are projected to be flat for this fiscal year. This budget includes a total revenue of \$4,698,223 when including the newly imposed supplemental charge and \$4,049,300 without the new supplemental charge. This compares to an estimated total revenue of \$4,274,058 for fiscal year 2016-2017; and \$4,054,935 without the new supplemental charge. Since water rates have not increased since 2011 and cannot be increased until a Proposition 218 mandated process is complete, water sales are projected to be similar to fiscal year 2016-2017. Property tax revenue is estimated to increase by \$69,000, however this increase is offset by shifting one time revenues such as grants and agency cost sharing out of the operating budget for this fiscal year; and the result is that revenues for 2017-2018 are essentially flat.

Similar to last year, increases in labor costs, retirement costs, payroll taxes, and health insurance will once again drive expenses higher in 2017-2018. The District cannot continue to function at the current staffing level with the current organizational chart. The changes outlined in the recommended organizational chart are necessary for long term sustainability of the District. This budget has been prepared with a minimal staffing level that is the initial phase of implementing the recommended organizational chart. This minimal staffing level results in a net increase of one (1) budgeted position over fiscal year 2016-2017.

Service reductions are not feasible in the case of water and wastewater utilities. The District is highly regulated by oversight agencies that prescribe detailed operational, maintenance, permitting, and environmental requirements that mandate financial commitment by the District. The consequences of ignoring or not complying with these mandated requirements are dire. Fiscal year 2017-2018 revenues are projected to be insufficient to meet expenses and the use of reserves is necessary to meet operating expenses. The use of reserves to fund operating expenses is not desirable or sustainable.

The District is clearly at a pivotal point in time. Faced with increasing expenses that are out of District control, significant operational deficiencies, increasing regulations, and

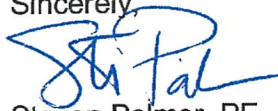
June 29, 2017

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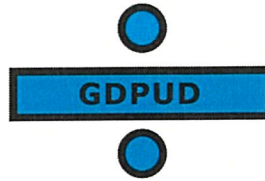
aging infrastructure; significant and stable long term revenue increases are needed to secure the sustainability of the District. A rate study is currently underway to address these issues, and implementation of the rate study is critical to the future of the District.

District staff are passionate about delivering a high level of customer service and are deeply committed to the District. I appreciate their support during my transition to the General Manager and their support of ambitious goals that we have set for the District.

Sincerely,

A handwritten signature in blue ink, appearing to read "S. Palmer", is written over the word "Sincerely,".

Steven Palmer, PE
General Manager



GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
FISCAL YEAR 2017-2018 BUDGET

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I. 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

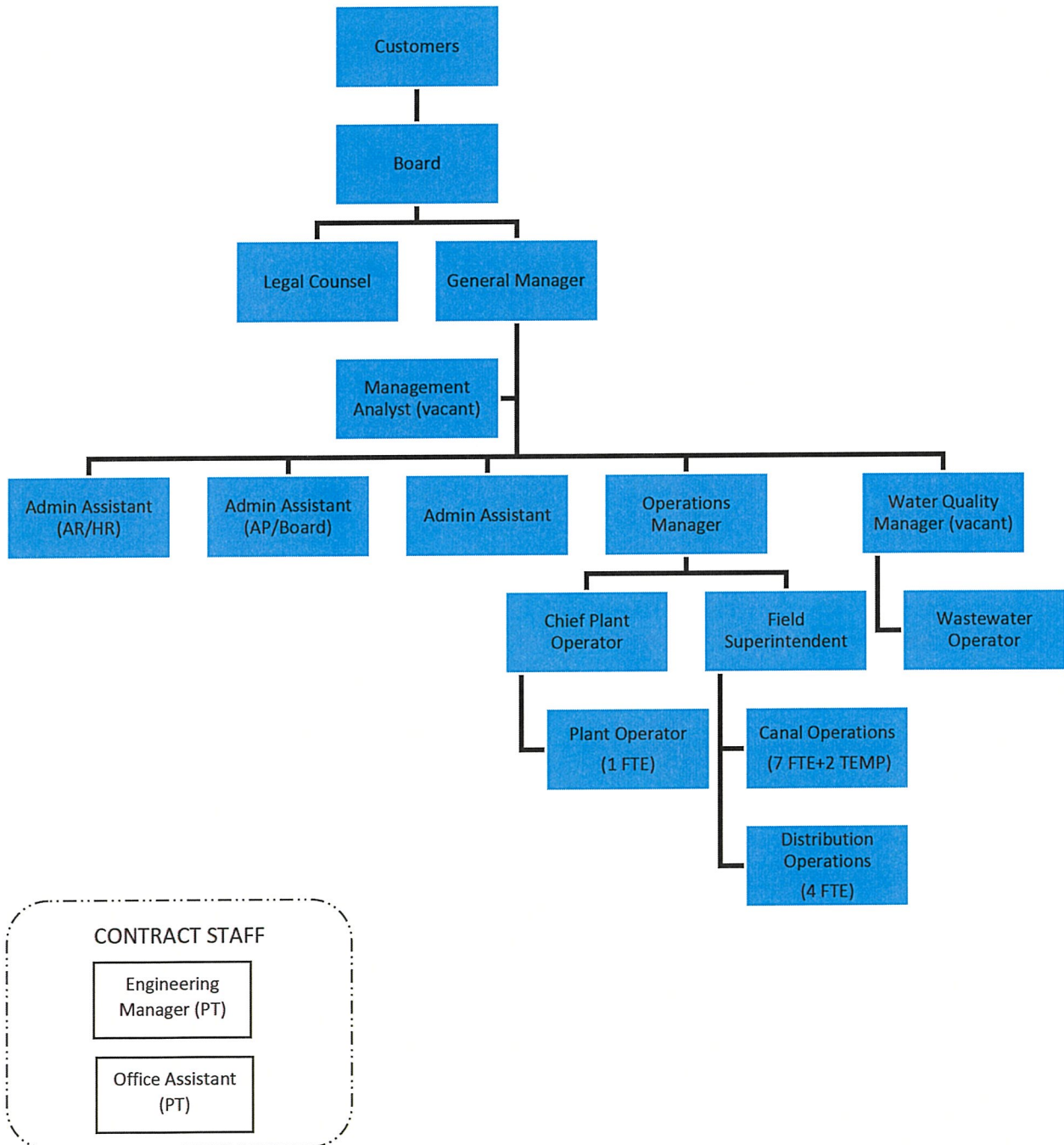
GDPUD History. The origins of District facilities can be directly traced back to 1852 and the El Dorado, Pilot and Rock Creek Canal Companies, one of the first established water purveyors in the State of California; resulting from James Marshall's discovery of gold in nearby Coloma. Following the decline 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.

II. District Organizational Chart

A revised District organizational chart is presented on the following page. The chart identifies several new positions, including ones that are not budgeted.

GDPUD
Organizational Chart



III. Fund Budget Summary

GDPUD FUND SUMMARY				
Fiscal Year 2017-2018				
FUND	ESTIMATED BALANCE 6/30/2017	BUDGET REVENUE 2017-2018	BUDGET EXPENSES 2017-2018	PROJECTED BALANCE 6/30/2018
10 - GENERAL FUND				
REVENUE				
Water Operating Revenue		\$ 1,839,000		
Non-Operating Revenue		\$ 1,862,300		
Supplemental Charge		\$ 648,923		
<i>Total Revenue</i>		\$ 4,350,223		
EXPENSES				
5100			\$ 418,355	
5200			732,756	
5300			662,917	
5400			859,764	
5500			222,252	
5600			1,046,292	
<i>Total Expenses</i>			3,942,335	
TRANSFERS				
Transfer Supplemental Charge to SRF Fund 29			648,923	
Transfer from SMUD Fund		241,035		
<i>Total Transfers</i>		241,035	648,923	
Subtotal General Fund	\$ 670,946	\$ 4,591,258	\$ 4,591,258	\$ 670,946
40 - ALT ZONE FUND				
REVENUE				
Wastewater Operating		\$ 348,000		
<i>Total Revenue</i>		\$ 348,000		
EXPENSES				
6700			361,096	
<i>Total Expenses</i>			361,096	
TRANSFERS				
Transfer	-	-	-	
Subtotal ALT Zone Fund	948,542	348,000	361,096	935,446
Grand Total Revenues & Expenses		4,939,258	4,952,354	
UNRESTRICTED RESERVE FUNDS				
8 - SMUD FUND	324,069	-	241,035	83,034
19 - STUMPY MEADOWS RESERVE	1,044,130	-	-	1,044,130
43 - CAPITAL RESERVE	749,047	-	597,500	151,547
30 - SMALL HYDRO FUND	603,069	-	-	603,069
24 - ALT WTP CAPITAL RESERVE	766,122	-	729,416	36,706
<i>Total Unrestricted Reserve Funds</i>	3,486,437	-	1,567,951	1,918,486

GDPUD FUND SUMMARY
Fiscal Year 2017-2018

FUND	ESTIMATED BALANCE 6/30/2017	BUDGET REVENUE 2017-2018	BUDGET EXPENSES 2017-2018	PROJECTED BALANCE 6/30/2018
RESTRICTED FUNDS (4)(5)				
9 - CABY GRANT	-	845,894	845,894	-
14 - STEWART MINE	24,458	14,200	14,200	24,458
25 - BAYNE ROAD & OTHER AD	34,267	3,000	37,267	-
17 - WATER DEVELOPMENT	402,053	-	-	402,053
53 - PILOT HILL NORTH	(7,480)	-	-	(7,480)
54 - PILOT HILL SOUTH	50,136	-	50,136	-
51 - KELSEY NORTH	103,102	9,480	33,535	79,047
52 - KELSEY SOUTH	190,533	2,580	180,000	13,113
29 - STATE REVOLVING FUND (6) (7)	57,087	10,176,475	10,176,475	57,087
35 - EPA GRANT	-	-	-	-
37 - GARDEN VALLEY WATER IMPROVEMENT DISTRICT	71,574	-	2,400	69,174
39 - CAPITAL FACILITY CHARGES	1,695,922	-	10,000	1,685,922
41 - ALT TANK REPLACEMENT LOANS & REPAIR	33,791	-	-	33,791
42 - ALT CDS RESERVE CONNECTION	213,840	-	-	213,840
Total Restricted Funds	\$ 2,869,283	\$ 11,051,629	\$ 11,349,907	\$ 2,571,005

Notes:

(4)-Restricted funds are those whose usage are legally restricted for specific purposes.

(5)-Retiree Fund (12) is not shown to avoid duplicate budget

(6)-State Revolving Fund Fund (29) includes revenues from Supplemental Charge

(7)-State Revolving Fund Fund (29) expenses include \$2,296 per month for existing SRF Loan for Walton WTP

IV. Schedule of Transfers

Description	From		To	
	Fund	Amount	Fund	Amount
Transfer Supplemental Charge to SRF Fund 29	10	\$ 648,923	29	648,923
Transfer from SMUD Fund for Operating	8	\$ 241,035	10	241,035
<i>Total Transfers</i>		<i>\$ 889,958</i>		<i>\$ 889,958</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. For budgeting purposes, treated water sales are divided into residential and commercial. The largest source of operating revenue is the sale of residential water. In FY 16-17, residential water sales are estimated to total \$1,319,911, which is approximately 70% of water operating revenues and approximately 31% of total revenue. Since the population of the District is not growing and water rates are not increasing, FY17-18 residential water sales are projected to be substantially similar to the FY16-17 estimates, with a projected total of \$1,319,000, representing 72% of water operating revenue and 28% of total revenue.

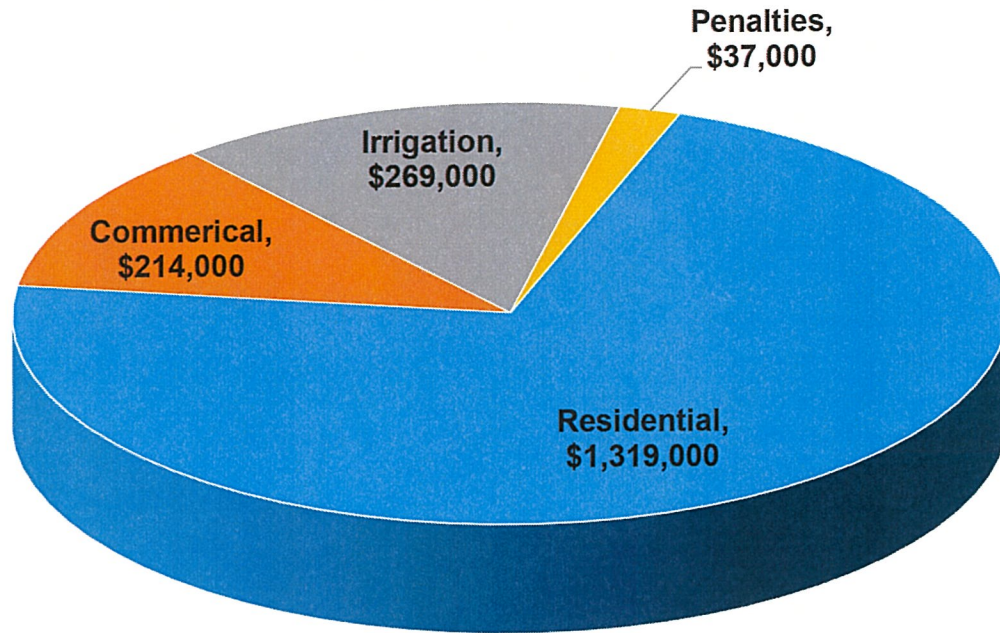
Commercial water sales are estimated to total approximately \$214,792 for FY16-17, which is approximately 11% of water operating revenues and 5% of total revenue. Since the population of the District is not growing and water rates are not increasing, commercial water sales in FY17-18 are projected to be the same as FY16-17, with a total projected revenue of \$214,000, representing 12% of water operating revenue and 5% of total revenue.

Untreated (irrigation) water sales are estimated to total approximately \$269,537 for FY16-17, which is 14% of water operating revenues and 6% of total revenue. Since the population of the District is not growing and water rates are not increasing, the projected revenue from irrigation water sales in FY17-18 is anticipated to be substantially the same as FY16-17, with a projected revenue of \$269,000, representing 15% of water operating revenue and 6% of total revenue.

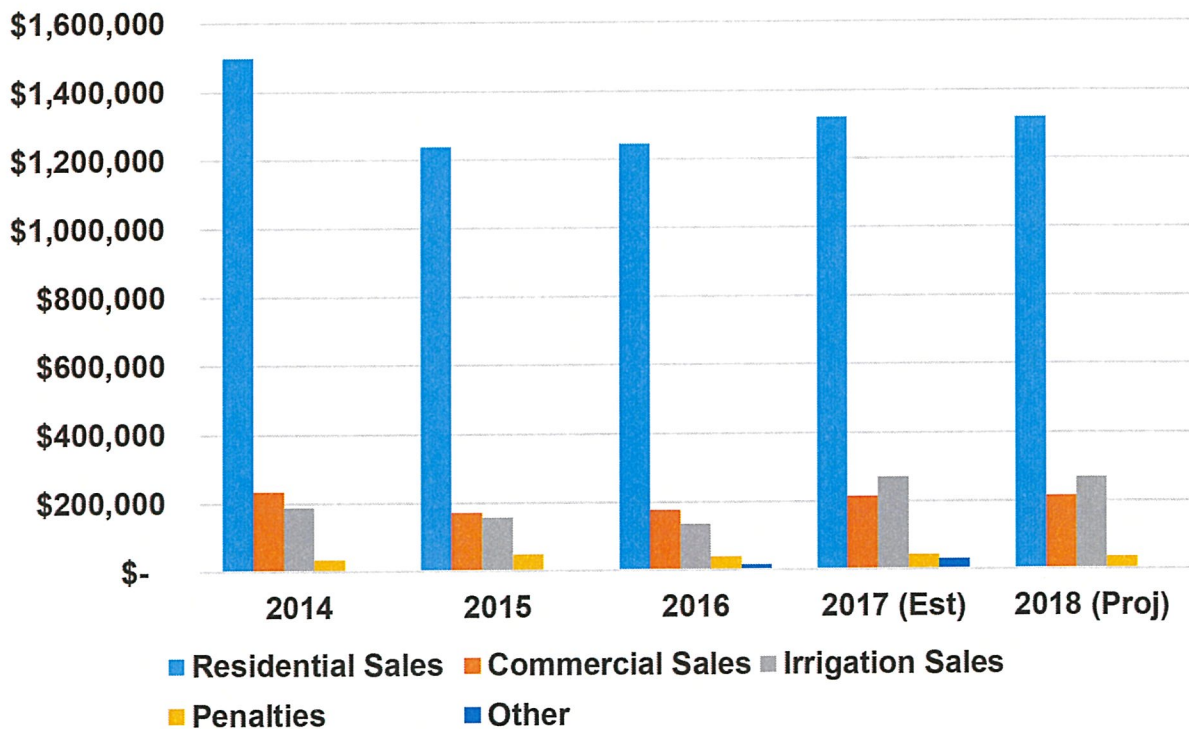
Treated and untreated water rates were last reviewed and updated in 2008. That rate increase phased in over five (5) years; rates increased gradually between 2008 and 2011. Treated and untreated water rates have not increased or been comprehensively reviewed since 2011. Water rates at the District have not increased in 6 years, and do not account for inflation, drought, or any other increased District costs. The American Water Works Association recommends that water rates are reviewed and evaluated every three (3) to five (5) years.

The following charts summarize the operating revenues for FY17-18, and the last four fiscal years.

Water Operating Revenue FY17-18

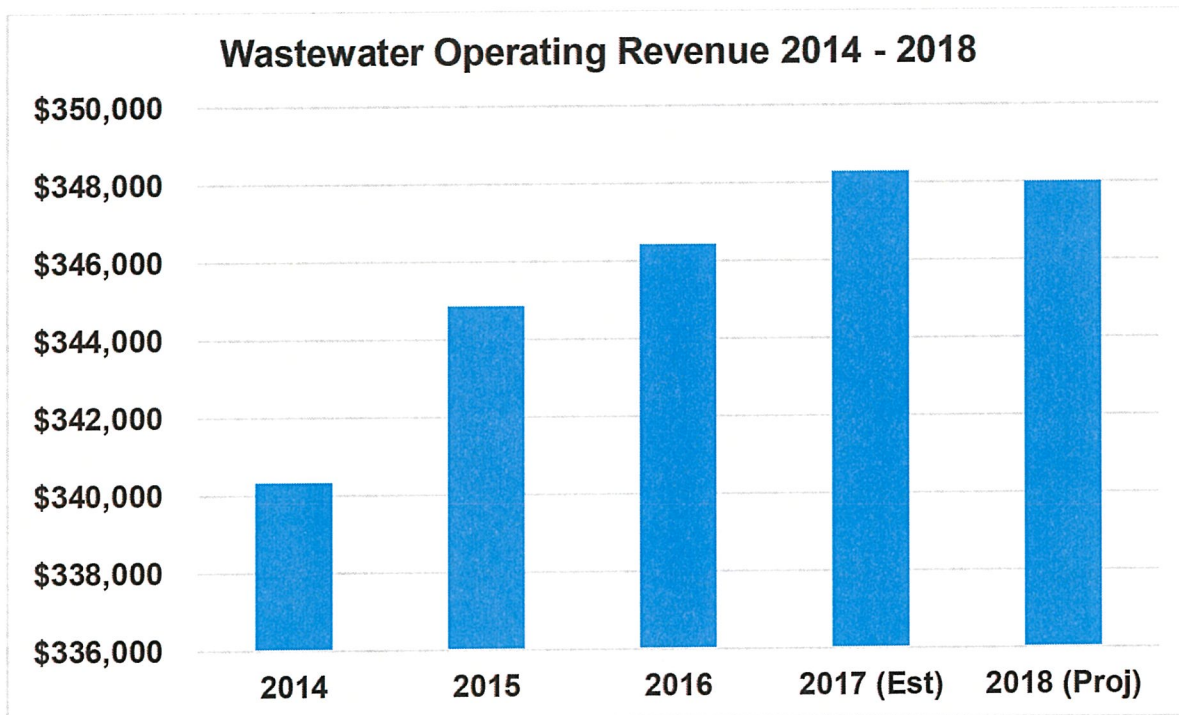


Water Operating Revenue 2014-2018



Wastewater Charges/Fees

Revenue collected and used for oversight of the Auburn Lake Trails On-Site Wastewater Disposal Zone is estimated to total \$348,299 for FY16-17, which is roughly 8% of the total revenues. This revenue expected to stay about the same for FY17-18 and the projected revenue is \$348,000. 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. Wastewater operating revenues for FY17-18 and the last four 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. No operating revenues are projected to total \$1,862,300 in FY17-18.

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 FY16-17 is estimated to be \$1,500,000, which is 82% of non-operating revenues, and 35% of total revenue. Based on information obtained from El Dorado County, it is anticipated that property tax revenue will increase modestly for FY17-18 to \$1,569,000.

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 estimated payment to the District for FY16-17 is estimated to be \$107,700, which is roughly 6% of non-operating revenues, and 3% of total revenue. The annual payment is adjusted each year to account for inflation, and the revenue projected for FY17-18 is \$109,300.

Interest, Leases, Hydroelectric

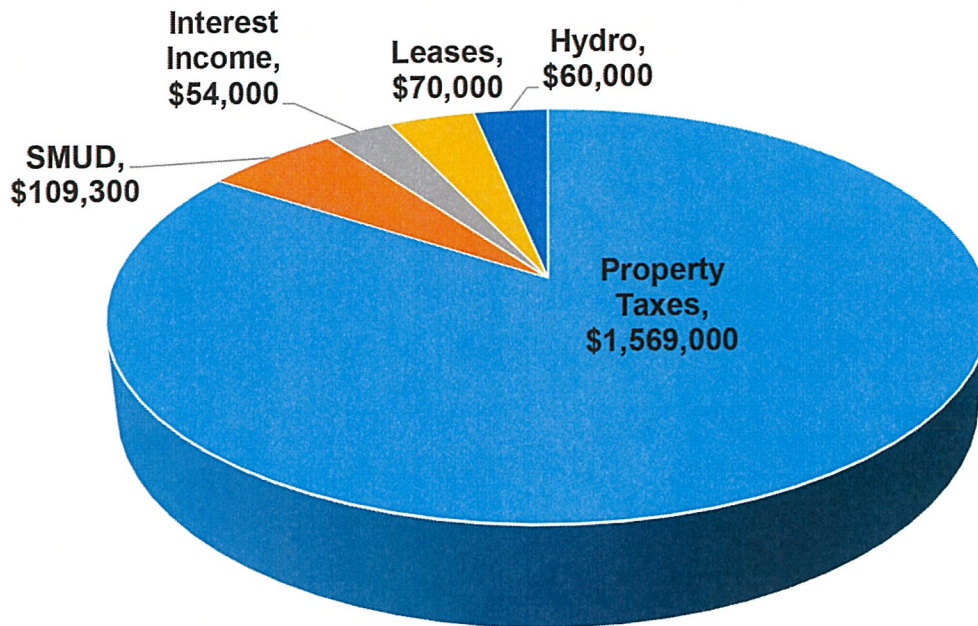
Interest income is earned on all general, restricted and designated funds. Interest income represents roughly 3% or \$54,647 of non-operating revenues for FY16-17 and is projected to be approximately \$54,000 in FY17-18.

The district has leases with several companies that pay to place their communications equipment on district facilities. Lease revenue is estimated to be \$65,915 for FY16-17 and projected to be \$70,000 on FY17-18, which is roughly 4% of non-operating revenues and 1% of total revenue.

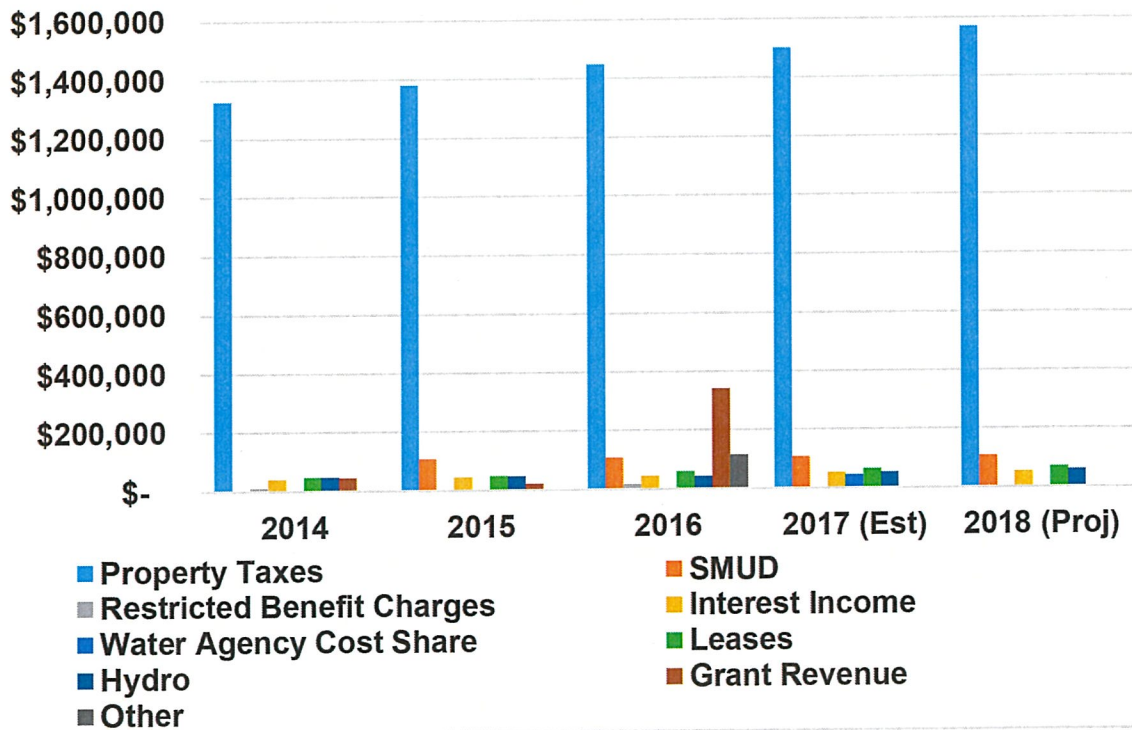
The district also receives hydroelectric royalty payments for the Buckeye and Tunnel Hill facilities. During FY16-17, the hydroelectric royalty payments are estimated to be \$54,712 and they are projected to be \$60,000 for FY17-18; which is approximately 3% of non-operating revenues and 1% of total revenue.

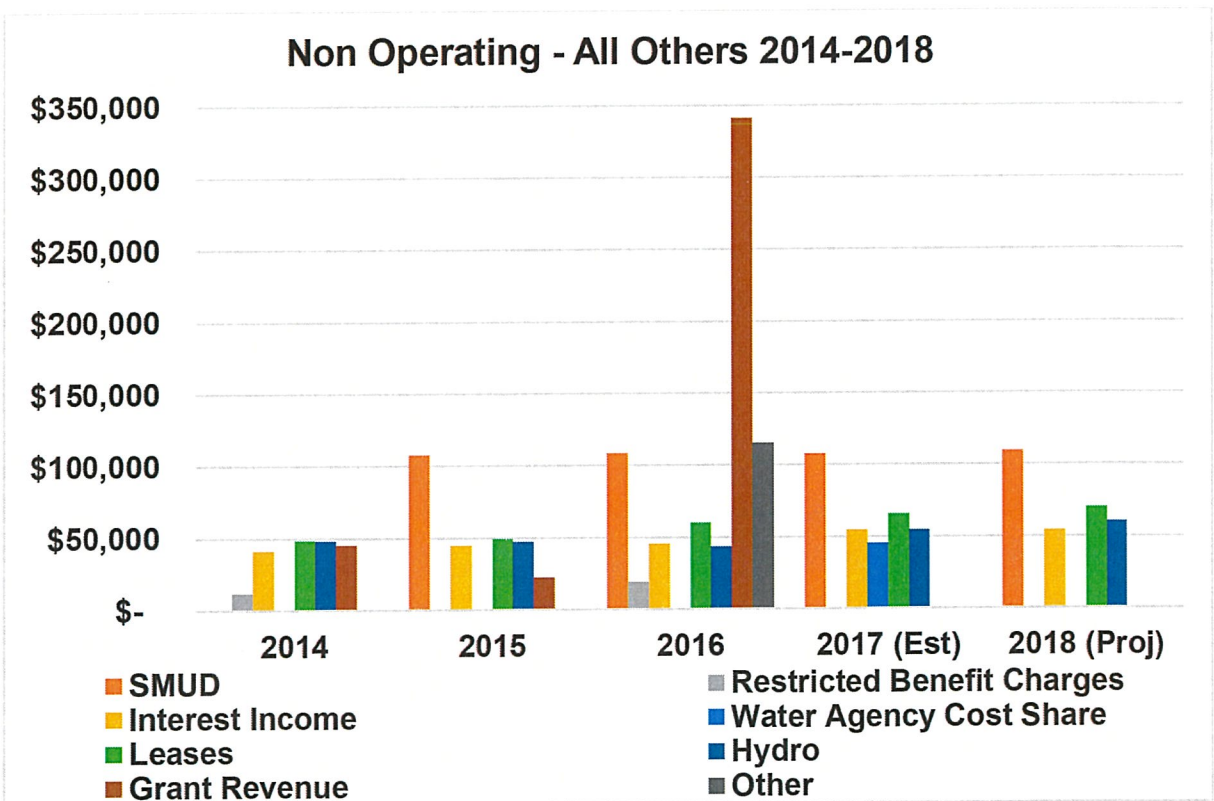
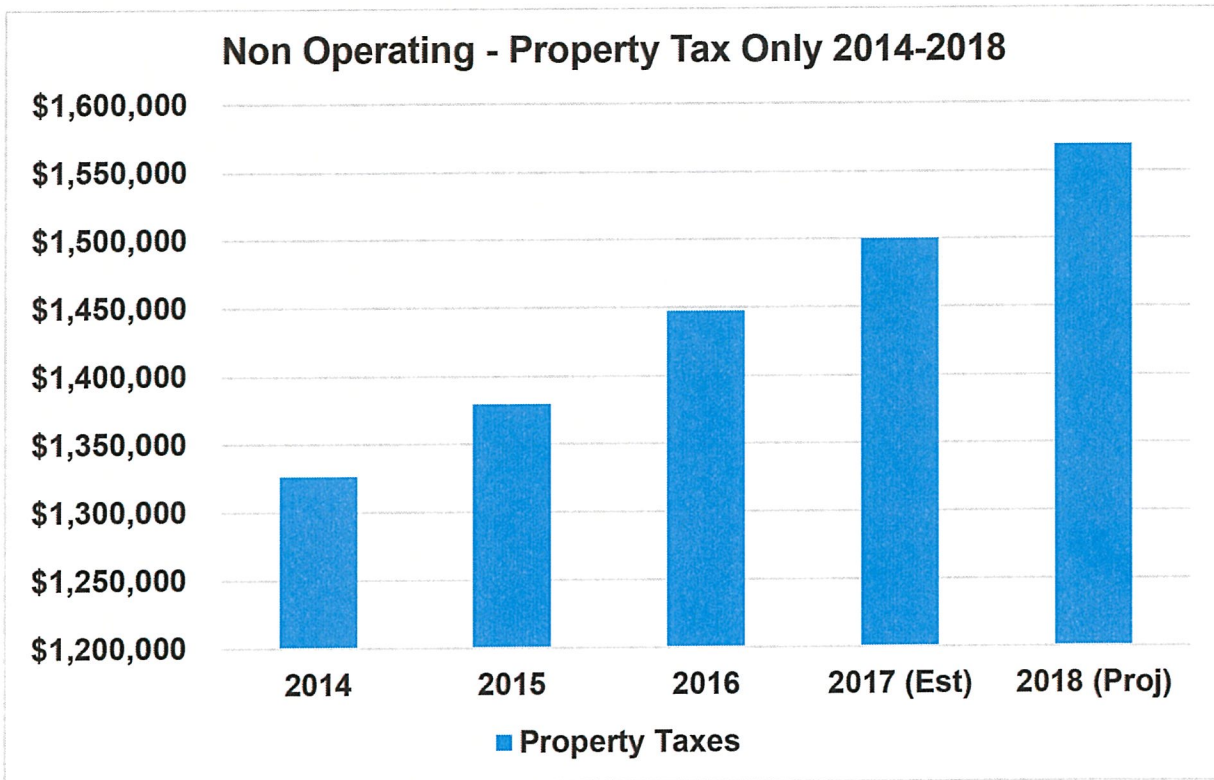
The following charts summarize non-operating revenues for FY17-18 and the last four fiscal years.

Non Operating Revenue FY17-18



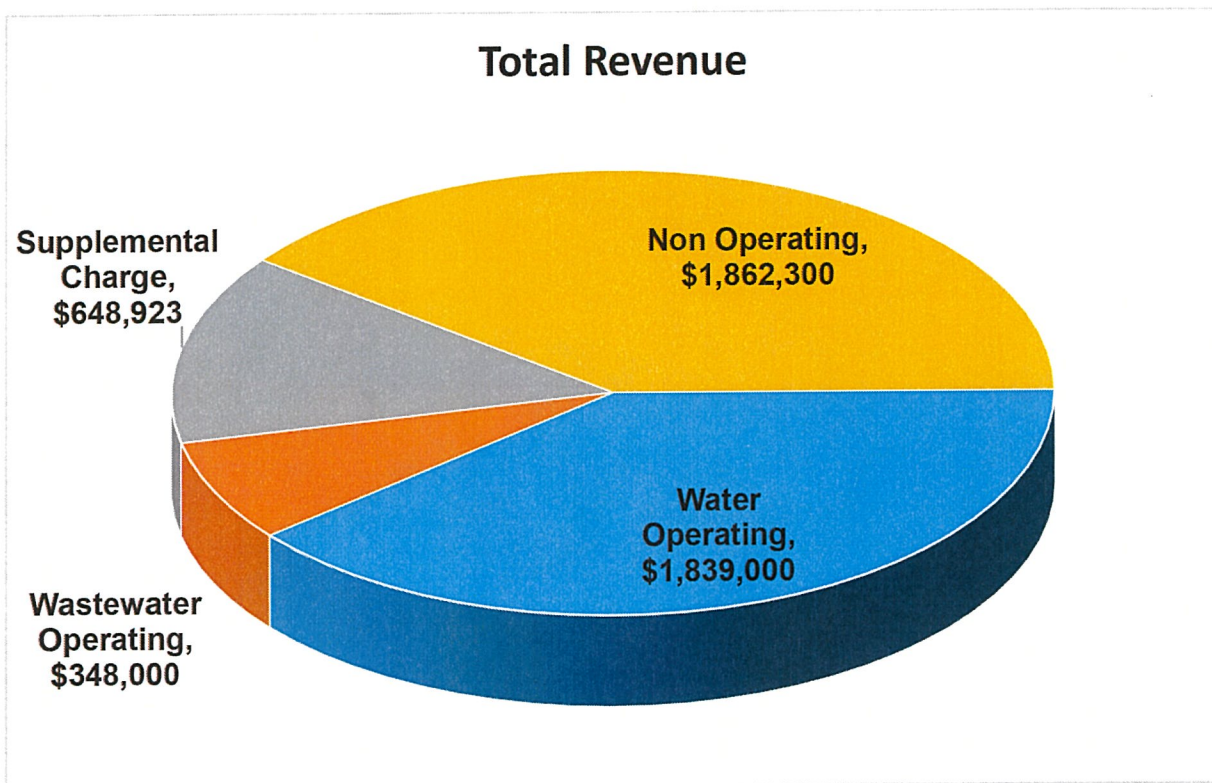
Non Operating Revenue 2014-2018



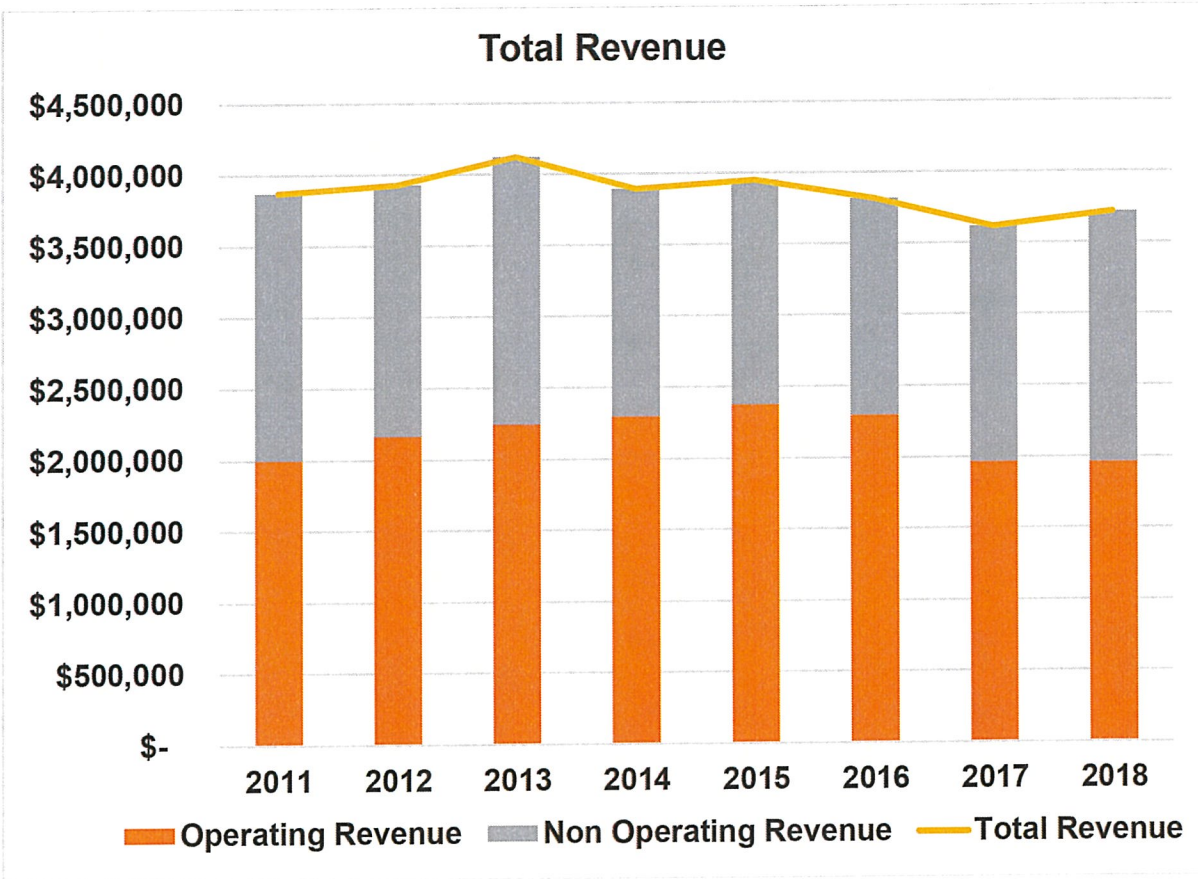


c. Supplemental Charge

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. For FY16-17, the revenue is estimated to be \$219,123; which is roughly 5% of total revenue. In FY17-18, the supplemental charge will be imposed for the entire year, consequently revenue is projected to increase to \$648,923, or 14% of total revenue.



The last several years of revenue are presented along with the FY17-18 projection in the following chart.



GDPUD REVENUE BUDGET					
Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
WATER OPERATING REVENUE					
Water Sales					
Residential Sales	\$ 1,120,000	\$ 1,244,193	\$ 1,285,000	\$ 1,319,911	\$ 1,319,000
Commercial Sales	162,750	177,031	185,000	214,792	214,000
Irrigation Sales	100,000	135,218	225,000	269,537	269,000
Penalties	36,060	39,885	37,000	43,236	37,000
Other (2)	1,550	16,540	-	31,188	
Sub-Total	\$ 1,420,360	\$ 1,612,867	\$ 1,732,000	\$ 1,878,664	\$ 1,839,000
NON OPERATING REVENUE					
Property Taxes	\$ 1,349,360	\$ 1,447,381	\$ 1,460,000	\$ 1,500,000	\$ 1,569,000
SMUD	90,000	108,515	105,000	107,700	109,300
Tax Revenue - Debt Service					
Restricted Benefit Charges	10,000	19,103			
Interest Income	62,500	45,883	40,000	54,647	54,000
Water Agency Cost Share (3)			45,000	45,000	-
Leases		60,230	70,000	65,915	70,000
Hydro		43,259	60,000	54,712	60,000
Grant Revenue (3)	1,000	341,133			
Other (3)	142,500	114,920	1,587,847		
Sub-total Non-Operating	\$ 1,655,360	\$ 2,180,424	\$ 3,367,847	\$ 1,827,973	\$ 1,862,300
Supplemental Charge (1)	-	-	-	219,123	648,923
Total Water Revenue	3,075,720	3,793,291	5,099,847	3,925,760	4,350,223
WASTEWATER OPERATING REVENUE					
Zone Charges	\$ 310,000	\$ 311,547	\$ 344,000	\$ 342,899	\$ 344,000
Escrow Fees	30,000	33,600			
Septic Design Fees	1,000	1,200		5,400	4,000
Restricted Benefits Charges					
Soil Evaluations/Loans/Repairs					
Interest Income	1,000	3,175			
Other					
Total Wastewater Revenue	\$ 342,000	\$ 349,522	\$ 344,000	\$ 348,299	\$ 348,000
TOTAL REVENUE	\$ 3,417,720	\$ 4,142,813	\$ 5,443,847	\$ 4,274,058	\$ 4,698,223
Notes:					
(1) - Supplemental Charge revenue can only be used to fund State Revolving Fund Loan					
(2) - Other revenue are connection fees					
(3) -Grant Revenue and other revenues restricted to capital projects are shown in the Restricted Funds Summary					

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 Stump 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. 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.

GDPUD OPERATING BUDGET EXPENSE						
(FUNDS 10, 12, 40)						
Account	Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
5010	Labor	1,100,000	\$1,091,378	\$1,153,108	1,177,354	\$1,463,172
5019	Overtime	58,500	58,401	64,000	62,439	77,990
5017	Standby	42,500	46,264	55,500	46,444	51,010
5011	Temporary Labor (not on payroll)	158,800	138,478	94,000	119,024	77,100
5013	PERS Unfunded Accrued Liability	-	333,310	-	409,114	449,530
5014	PERS	115,000	105,294	117,592	120,854	142,340
5015	Deferred Compensation	-	(19)	-	1,667	7,790
5016	Payroll Taxes	95,000	90,782	106,633	105,619	146,317
5018/71	Insurance: Health, Life, etc	260,000	268,675	271,950	363,094	483,337
5020	Insurance: Worker's Comp.	75,000	47,638	94,069	48,756	51,942
5024	Insurance: D/O	-	-	-	-	-
Subtotal Personnel Related		\$1,904,800	\$2,180,201	\$1,956,852	2,454,365	\$2,950,529
5027	Audit	\$ 15,000	\$ 15,000	\$ 22,000	\$ 16,640	\$ 16,300
5028	Engineering Studies	40,000	25,858	\$ -	\$ 29,644	-
5030	Water Fund Equip Maint T&D Treated Wtr	-	40	-	-	-
5034	Insurance: General	55,000	61,918	\$ 67,695	62,245	65,700
5036	Legal--General	80,000	125,651	\$ 121,000	109,238	110,000
5038	Materials and Supplies	155,000	200,890	\$ 183,650	174,691	182,900
5039	Rental/Durable	25,000	91,821	\$ 27,200	45,716	25,000
5040	Office Supplies	25,000	50,754	\$ 48,000	45,293	61,250
5041	Staff Development	6,000	8,891	\$ 10,500	7,220	13,671
5042	Travel--Conference	10,000	5,278	\$ 15,000	4,532	10,625
5044	Utilities	175,000	183,728	\$ 198,308	188,757	207,925
5046	Vehicle & Equipment Maintenance	47,000	46,713	\$ 51,000	43,500	6,000
5048	Vehicle Operations	52,000	39,369	\$ 50,200	40,954	39,500
5060	Bank Fees & Payroll Services	4,000	5,573	\$ 5,000	5,824	5,600
12-5068	Retiree Health Premium	120,000	137,714	\$ 132,000	135,929	136,000
5070	Director Stipends	24,000	23,200	\$ 24,000	24,000	24,000
5076	Building Maintenance	6,000	6,281	\$ 9,500	7,174	9,500
5080	Outside Service/Consultants	160,000	167,747	\$ 133,000	184,798	240,136
5084	Govt. Reg./Lab Fees	110,000	128,904	\$ 170,000	149,102	119,750
5090	Other: Cost of recruitment etc.	6,000	215	\$ 2,000	10,896	6,000
5090	Other: County Tax Admin. Fees	22,000	54,723	\$ 37,000	47,504	48,000
5089	Other: Memberships	16,500	12,112	\$ -	-	25,085
5091	Other: Elections	-	-	-	6,816	-
Subtotal Services		\$ 1,153,500	\$ 1,392,380	\$ 1,307,053	1,340,472	\$ 1,352,942
Total Operating Expense		\$ 3,058,300	\$ 3,572,581	\$ 3,263,905	\$ 3,794,837	\$4,303,471

SOURCE OF SUPPLY
(FUNDS 10,12 DEPARTMENT 5100)
BUDGET

Account	Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
5010	Labor	82,000	114,997	124,845	83,900	126,801
5019	Overtime	4,000	5,555	4,000	3,800	6,759
5017	Standby	3,000	4,500	3,500	5,000	6,530
5011	Temporary Labor (not on payroll)	-	-	-	-	-
5013	PERS Unfunded Accrued Liability	-	62,231	-	76,384	83,930
5014	PERS	23,000	42,128	18,727	8,800	12,335
5015	Deferred Compensation	-	-	-	-	680
5016	Payroll Taxes	8,000	9,391	9,926	7,500	12,680
5018/71	Insurance: Health, Life, etc	21,000	35,594	42,447	31,100	41,887
5020	Insurance: Worker's Comp.	6,000	14,259	7,941	7,200	4,501
5024	Insurance: D/O	-	-	-	-	-
<i>Subtotal Personnel Related</i>		<i>\$ 147,000</i>	<i>\$ 288,655</i>	<i>\$ 211,386</i>	<i>\$ 223,684</i>	<i>\$ 296,104</i>
5027	Audit	-	-	-	-	\$ -
5028	Engineering Studies	15,000	25,858	-	28,400	-
5030	Building Maintenance	-	-	-	-	-
5034	Insurance: General	2,000	3,356	3,400	4,100	4,000
5036	Legal--General	-	-	-	-	-
5038	Materials and Supplies	10,000	4,015	10,000	5,900	12,700
5039	Rental/Durable	1,000	9,251	1,000	-	5,000
5040	Office Supplies	-	-	-	-	-
5041	Staff Development	-	-	-	200	1,000
5042	Travel--Conference	-	-	-	-	-
5044	Utilities	1,000	2,160	1,000	3,400	9,015
5046	Vehicle & Equipment Maintenance	5,000	4,131	5,000	3,400	1,000
5048	Vehicle Operations	8,000	4,104	5,000	4,000	4,000
5060	Bank Fees & Payroll Services	-	-	-	-	-
12-5068	Retiree Health Premium	-	-	-	-	-
5070	Director Stipends	-	-	-	-	-
5076	Building Maintenance	-	-	-	-	-
5080	Outside Service/Consultants	3,000	21,094	6,000	22,800	37,300
5084	Govt. Reg./Lab Fees	35,000	51,254	35,000	46,000	34,300
5090	Other: Cost of recruitment etc.	-	-	-	500	-
5090	Other: County Tax Admin. Fees	-	214	15,000	-	14,000
5089	Other: Memberships	-	-	-	-	616
5091	Other: Elections	-	-	-	-	-
<i>Subtotal Services</i>		<i>\$ 80,000</i>	<i>\$ 125,437</i>	<i>\$ 81,400</i>	<i>\$ 118,700</i>	<i>\$ 122,931</i>
Grand Total 10-5100		\$ 227,000	\$ 414,092	\$ 292,786	\$ 342,384	\$ 419,035

**TRANSMISSION & DISTRIBUTION RAW WATER
(FUNDS 10,12 DEPARTMENT 5200)
BUDGET**

Account	Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
5010 Labor		283,000	\$ 193,801	\$ 226,008	\$ 245,099	\$ 270,961
5019 Overtime		23,000	19,331	15,000	13,064	14,443
5017 Standby		16,000	10,024	10,000	9,780	13,060
5011 Temporary Labor (not on payroll)		18,000	41,501	32,000	32,000	39,500
5013 PERS Unfunded Accrued Liability		-	124,684	-	153,041	168,160
5014 PERS		75,000	68,094	24,599	25,015	26,360
5015 Deferred Compensation		-	-	-	-	1,440
5016 Payroll Taxes		28,000	15,837	20,332	21,857	27,096
5018/71 Insurance: Health, Life, etc		76,000	52,927	54,242	83,028	89,508
5020 Insurance: Worker's Comp.		22,000	18,600	33,741	18,812	9,619
5024 Insurance: D/O		-	-	-	-	-
<i>Subtotal Personnel Related</i>		<i>\$ 541,000</i>	<i>\$ 544,799</i>	<i>\$ 415,922</i>	<i>\$ 601,697</i>	<i>660,146</i>
5027 Audit			\$ -	\$ -	\$ -	-
5028 Engineering Studies			-	-	-	-
5030 Building Maintenance		\$ -	-	-	-	-
5034 Insurance: General		\$ 14,000	14,147	15,000	16,823	15,000
5036 Legal-General		\$ 5,000	36,191	6,000	-	-
5038 Materials and Supplies		\$ 10,000	45,692	20,000	16,188	23,700
5039 Rental/Durable		\$ 15,000	41,456	5,000	10,172	15,000
5040 Office Supplies		\$ -	125	-	68	1,600
5041 Staff Development		\$ -	90	-	600	1,000
5042 Travel-Conference		\$ -	-	-	-	-
5044 Utilities		\$ 1,000	1,380	1,000	260	750
5046 Vehicle & Equipment Maintenance		\$ 10,000	12,110	10,000	16,074	2,000
5048 Vehicle Operations		\$ 25,000	14,658	12,000	12,626	15,000
5060 Bank Fees & Payroll Services		\$ -	-	-	-	-
12-5068 Retiree Health Premium		\$ -	-	-	-	-
5070 Director Stipends		\$ -	-	-	-	-
5076 Building Maintenance		\$ -	-	-	-	-
5080 Outside Service/Consultants		\$ 10,000	6,012	12,000	2,179	-
5084 Govt. Reg./Lab Fees		\$ 1,000	1,408	1,000	204	-
5090 Other: Cost of recruitment etc.		\$ -	-	2,000	1,028	-
5090 Other: County Tax Admin. Fees		\$ -	428	-	-	-
5089 Other: Memberships			-	-	-	-
5091 Other: Elections			-	-	-	-
<i>Subtotal Services</i>		<i>\$ 91,000</i>	<i>\$ 173,697</i>	<i>\$ 84,000</i>	<i>\$ 76,224</i>	<i>\$ 74,050</i>
Grand Total 10-5200		\$ 632,000	\$ 718,496	\$ 499,922	\$ 677,921	\$ 734,196

**WATER TREATMENT
(FUNDS 10,12 DEPARTMENT 5300)
BUDGET**

Account	Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
5010	Labor	146,000	\$ 128,698	\$ 115,525	\$ 117,084	\$ 216,417
5019	Overtime	22,000	12,884	25,000	21,838	11,536
5017	Standby	24,000	15,910	16,000	16,000	15,710
5011	Temporary Labor (not on payroll)	-	-	-	517	-
5013	PERS Unfunded Accrued Liability	-	12,694	-	15,581	17,120
5014	PERS	31,000	55,038	17,000	14,714	21,053
5015	Deferred Compensation	-	-	-	-	1,150
5016	Payroll Taxes	16,000	11,897	11,739	12,883	21,642
5018/71	Insurance: Health, Life, etc	39,000	39,898	27,726	49,403	71,490
5020	Insurance: Worker's Comp.	7,000	6,214	9,392	4,582	7,683
5024	Insurance: D/O	-	-	-	-	-
Subtotal Personnel Related		\$ 285,000	\$ 283,233	\$ 222,382	\$ 252,602	\$ 383,801
5027	Audit	-	\$ -	\$ -	\$ -	\$ -
5028	Engineering Studies	-	-	-	760	-
5030	Building Maintenance	\$ -	-	-	-	-
5034	Insurance: General	\$ 14,000	11,214	12,000	10,878	12,000
5036	Legal--General	\$ 1,000	-	-	-	-
5038	Materials and Supplies	\$ 77,000	61,706	70,000	73,061	76,700
5039	Rental/Durable	\$ 2,000	8,913	6,000	3,374	-
5040	Office Supplies	\$ 1,000	1,276	1,000	199	1,800
5041	Staff Development	\$ 2,000	90	2,000	-	1,000
5042	Travel--Conference	\$ -	-	-	-	1,000
5044	Utilities	\$ 190,000	133,006	150,000	131,884	141,650
5046	Vehicle & Equipment Maintenance	\$ 13,000	5,131	4,500	5,834	1,000
5048	Vehicle Operations	\$ 5,000	5,508	5,000	4,826	5,500
5060	Bank Fees & Payroll Services	\$ -	-	-	-	-
12-5068	Retiree Health Premium	\$ -	-	-	-	-
5070	Director Stipends	\$ -	-	-	-	-
5076	Building Maintenance	\$ 1,000	-	1,000	-	1,000
5080	Outside Service/Consultants	\$ 10,000	8,796	5,000	15,379	3,000
5084	Govt. Reg./Lab Fees	\$ 35,000	39,834	34,000	52,730	35,000
5090	Other: Cost of recruitment etc.	\$ -	-	-	97	-
5090	Other: County Tax Admin. Fees	\$ -	106	-	-	-
5089	Other: Memberships	-	-	-	-	616
5091	Other: Elections	-	-	-	-	-
0		\$ -	-	-	-	-
Subtotal Services		\$ 351,000	\$ 275,580	\$ 290,500	\$ 299,023	\$ 280,266
Grand Total 10-5300		\$ 636,000	\$ 558,813	\$ 512,882	\$ 551,625	\$ 664,067

**TRANSMISSION & DISTRIBUTION TREATED WATER
(FUNDS 10,12 DEPARTMENT 5400)
BUDGET**

Account	Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
5010	Labor	\$ 227,000	\$ 285,950	\$ 250,705	\$ 330,053	\$ 372,485
5019	Overtime	7,000	19,177	20,000	22,127	19,854
5017	Standby	14,000	15,830	16,000	15,300	15,710
5011	Temporary Labor (not on payroll)	-	-	-	-	-
5013	PERS Unfunded Accrued Liability	-	76,222	-	93,557	102,800
5014	PERS	54,000	112,014	30,085	34,417	36,236
5015	Deferred Compensation	-	-	-	-	1,980
5016	Payroll Taxes	21,000	24,008	21,503	29,664	37,249
5018/71	Insurance: Health, Life, etc	61,000	84,039	60,169	111,692	123,045
5020	Insurance: Worker's Comp.	11,000	16,489	17,202	13,060	13,223
5024	Insurance: D/O	1,000	-	-	-	-
<i>Subtotal Personnel Related</i>		<i>\$ 396,000</i>	<i>\$ 633,729</i>	<i>\$ 415,664</i>	<i>\$ 649,870</i>	<i>\$ 722,583</i>
5027	Audit	\$ -	\$ -	\$ -	\$ -	\$ -
5028	Engineering Studies	-	-	-	484	-
5030	Building Maintenance	-	40	-	-	-
5034	Insurance: General	12,000	13,359	13,600	16,560	13,000
5036	Legal--General	7,000	-	-	-	-
5038	Materials and Supplies	32,000	79,441	70,000	70,000	63,000
5039	Rental/Durable	3,000	33,837	10,000	28,728	5,000
5040	Office Supplies	1,000	295	10,000	412	300
5041	Staff Development	-	270	-	3,034	1,000
5042	Travel--Conference	-	400	-	-	1,000
5044	Utilities	6,000	10,515	6,000	12,925	19,645
5046	Vehicle & Equipment Maintenance	8,000	8,392	8,000	4,988	1,000
5048	Vehicle Operations	14,000	10,272	14,000	17,171	11,000
5060	Bank Fees & Payroll Services	-	-	-	-	-
12-5068	Retiree Health Premium	-	-	-	-	-
5070	Director Stipends	-	-	-	-	-
5076	Building Maintenance	-	-	-	-	-
5080	Outside Service/Consultants	12,000	7,195	5,000	31,808	12,000
5084	Govt. Reg./Lab Fees	-	6,510	-	8,684	11,600
5090	Other: Cost of recruitment etc.	-	-	-	242	-
5090	Other: County Tax Admin. Fees	-	114	-	-	-
5089	Other: Memberships	-	163	-	-	616
5091	Other: Elections	-	-	-	-	-
<i>Subtotal Services</i>		<i>\$ 95,000</i>	<i>\$ 170,803</i>	<i>\$ 136,600</i>	<i>\$ 195,036</i>	<i>\$ 139,161</i>
Grand Total 10-5400		\$ 491,000	\$ 804,532	\$ 552,264	\$ 844,906	\$ 861,744

**CUSTOMER SERVICE
(FUNDS 10,12 DEPARTMENT 5500)
BUDGET**

Account	Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
5010	Labor	\$ 191,000	\$ 81,552	\$ 101,500	\$ 98,804	\$ 110,925
5019	Overtime	\$ 5,000	473	-	166	5,913
5017	Standby	\$ 4,000	-	-	-	-
5011	Temporary Labor (not on payroll)	\$ -	80,321	62,000	45,739	-
5013	PERS Unfunded Accrued Liability	\$ -	5,628	-	6,908	7,590
5014	PERS	\$ 59,000	24,783	3,806	9,697	10,791
5015	Deferred Compensation	\$ -	-	-	-	590
5016	Payroll Taxes	\$ 17,000	6,232	15,225	8,294	11,092
5018/71	Insurance: Health, Life, etc	\$ 47,000	19,774	24,360	37,366	36,642
5020	Insurance: Worker's Comp.	\$ 5,000	3,276	7,613	966	3,938
5024	Insurance: D/O	\$ 5,000	-	-	-	-
Subtotal Personnel Related		\$ 333,000	\$ 222,039	\$ 214,504	\$ 207,940	\$ 187,481
5027	Audit		\$ -	\$ -	\$ -	\$ -
5028	Engineering Studies		-	-	-	-
5030	Building Maintenance	\$ -	-	-	-	-
5034	Insurance: General	\$ 6,000	8,364	10,115	6,236	9,200
5036	Legal--General	\$ -	-	-	-	-
5038	Materials and Supplies	\$ -	286	650	590	-
5039	Rental/Durable	\$ 1,000	-	-	-	-
5040	Office Supplies	\$ 13,000	15,769	12,000	14,348	15,800
5041	Staff Development	\$ -	-	-	-	4,531
5042	Travel--Conference	\$ -	18	-	-	-
5044	Utilities	\$ 3,000	3,239	3,000	3,313	5,830
5046	Vehicle & Equipment Maintenance	\$ 2,000	4,895	5,000	1,660	-
5048	Vehicle Operations	\$ -	-	-	-	-
5060	Bank Fees & Payroll Services	\$ -	-	-	180	-
12-5068	Retiree Health Premium	\$ -	-	-	-	-
5070	Director Stipends	\$ -	-	-	-	-
5076	Building Maintenance	\$ -	-	-	-	-
5080	Outside Service/Consultants	\$ -	-	-	2,223	-
5084	Govt. Reg./Lab Fees		656	-	-	-
5090	Other: Cost of recruitment etc.		-	-	161	-
5090	Other: County Tax Admin. Fees		385	-	-	-
5089	Other: Memberships		-	-	-	-
5091	Other: Elections		-	-	-	-
Subtotal Services		\$ 25,000	\$ 33,612	\$ 30,765	\$ 28,712	\$ 35,361
Grand Total 10-5500		\$ 358,000	\$ 255,651	\$ 245,269	\$ 236,652	\$ 222,842

ADMINISTRATION
(FUNDS 10,12 DEPARTMENT 5600)
BUDGET

Account	Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
5010 Labor		169,000	\$ 241,478	\$ 238,525	\$ 232,356	\$ 233,010
5019 Overtime		2,000	189	-	1,428	12,420
5017 Standby		-	-	-	-	-
5011 Temporary Labor (not on payroll)		-	16,656	-	40,768	37,600
5013 PERS Unfunded Accrued Liability		-	41,448	-	50,874	55,900
5014 PERS		60,000	123,862	23,375	22,279	22,668
5015 Deferred Compensation		-	-	-	1,667	1,240
5016 Payroll Taxes		15,000	19,329	20,036	19,739	23,301
5018/71 Insurance: Health, Life, etc		38,000	26,581	57,246	28,572	76,972
5020 Insurance: Worker's Comp.		2,000	5,470	9,541	1,068	8,272
5024 Insurance: D/O		6,000	-	-	-	-
<i>Subtotal Personnel Related</i>		<i>\$ 292,000</i>	<i>\$ 475,013</i>	<i>\$ 348,723</i>	<i>\$ 398,751</i>	<i>\$ 471,383</i>
5027 Audit		\$ 10,000	\$ 13,800	\$ 20,000	\$ 16,640	\$ 16,300
5028 Engineering Studies		\$ -	-	-	-	-
5030 Building Maintenance		\$ -	-	-	-	-
5034 Insurance: General		\$ 11,000	7,935	8,500	5,160	8,500
5036 Legal--General		\$ 50,000	79,692	85,000	93,740	110,000
5038 Materials and Supplies		\$ -	3,913	-	5,021	-
5039 Rental/Durable		\$ 2,000	2,263	5,200	2,617	-
5040 Office Supplies		\$ 11,000	30,791	20,000	28,116	38,150
5041 Staff Development		\$ 1,000	12,843	8,500	3,186	4,140
5042 Travel--Conference		\$ 3,000	4,860	15,000	4,532	8,625
5044 Utilities		\$ 1,700	23,192	17,000	24,448	19,835
5046 Vehicle & Equipment Maintenance		\$ 5,000	9,009	8,500	2,682	-
5048 Vehicle Operations		\$ 5,000	530	1,200	150	-
5060 Bank Fees & Payroll Services		\$ 4,000	-	5,000	5,644	5,600
12-5068 Retiree Health Premium		\$ 130,000	135,841	132,000	135,929	136,000
5070 Director Stipends		\$ 24,000	23,200	24,000	24,000	24,000
5076 Building Maintenance		\$ 9,000	6,281	8,500	7,174	8,500
5080 Outside Service/Consultants		\$ 25,000	123,259	75,000	77,209	122,828
5084 Govt. Reg./Lab Fees		\$ 10,000	5,600	-	6,252	3,300
5090 Other: Cost of recruitment etc.		\$ 2,000	-	-	8,752	6,000
5090 Other: County Tax Admin. Fees		\$ 39,000	30,646	22,000	47,504	34,000
5090 other:		-	7,336	-	-	-
5089 Other: Memberships		\$ 15,000	11,949	16,500	11,436	22,621
5091 Other: Elections		\$ 26,000	-	-	6,816	-
<i>Subtotal Services</i>		<i>\$ 373,700</i>	<i>\$ 519,140</i>	<i>\$ 451,900</i>	<i>\$ 500,367</i>	<i>\$ 552,099</i>
Grand Total 10-5600		\$ 675,700	\$ 1,007,953	\$ 820,623	\$ 915,757	\$ 1,039,782

**ALT WASTEWATER ZONE
(FUND 40, DEPARTMENT 6700)
BUDGET**

Account	Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
5010	Labor	\$ 132,000	\$ 51,187	\$ 96,000	\$ 70,058	\$ 132,572
5019	Overtime	\$ -	-	-	17	7,066
5017	Standby	\$ -	-	10,000	364	-
5011	Temporary Labor (not on payroll)	\$ -	-	-	-	-
5013	PERS Unfunded Accrued Liability	\$ -	10,403	-	12,769	14,030
5014	PERS	\$ 39,000	12,261	-	5,930	12,897
5015	Deferred Compensation	\$ -	-	-	-	710
5016	Payroll Taxes	\$ 11,000	3,996	7,872	5,682	13,257
5018/71	Insurance: Health, Life, etc	\$ 34,000	18,302	5,760	21,934	43,793
5020	Insurance: Worker's Comp.	\$ 4,000	3,579	8,639	3,068	4,706
5024	Insurance: D/O	\$ 1,000	\$ -	\$ -	\$ -	\$ -
<i>Subtotal Personnel Related</i>		<i>\$ 221,000</i>	<i>\$ 99,728</i>	<i>\$ 128,271</i>	<i>\$ 119,822</i>	<i>\$ 229,032</i>
5027	Audit		\$ 1,200	\$ 2,000	\$ -	\$ -
5028	Engineering Studies	\$ 1,000			-	-
5030	Building Maintenance	\$ -	-	-	-	-
5034	Insurance: General	\$ 6,000	3,542	5,080	2,488	4,000
5036	Legal--General	\$ 4,000	9,768	30,000	15,498	-
5038	Materials and Supplies	\$ 4,000	5,827	13,000	3,931	6,800
5039	Rental/Durable	\$ 2,000	1,410	-	824	-
5040	Office Supplies	\$ 3,000	2,059	5,000	2,149	3,600
5041	Staff Development	\$ 1,000	-		200	1,000
5042	Travel--Conference	\$ 1,000	-		-	-
5044	Utilities	\$ 9,000	10,236	20,308	12,527	11,200
5046	Vehicle & Equipment Maintenance	\$ 4,000	3,045	10,000	8,862	1,000
5048	Vehicle Operations	\$ 6,000	4,297	13,000	2,180	4,000
5060	Bank Fees & Payroll Services				-	-
12-5068	Retiree Health Premium				-	-
5070	Director Stipends				-	-
5076	Building Maintenance				-	-
5080	Outside Service/Consultants	\$ 6,000	18,298	30,000	33,200	65,008
5084	Govt. Reg./Lab Fees	\$ 43,000	34,574	100,000	35,231	35,550
5090	Other: Cost of recruitment etc.				116	-
5090	Other: County Tax Admin. Fees		215		-	-
5089	Other: Memberships				-	616
5091	Other: Elections				-	-
<i>Subtotal Services</i>		<i>\$ 90,000</i>	<i>\$ 94,471</i>	<i>\$ 228,388</i>	<i>\$ 117,206</i>	<i>\$ 132,774</i>
Grand Total 40-6700		\$ 311,000	\$ 194,199	\$ 356,659	\$ 237,028	\$ 361,806

EXPENSE DETAIL

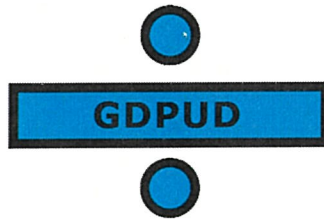
Description	Account	Department							Total Budgeted
		10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Materials and Supplies	5038								
Misc. Supplies (Ace Hardware/Divide Supply)		\$ 1,700	\$ 4,700	\$ 700	\$ 3,000			\$ 1,200	\$ 11,300
Pipe & tools (Ferguson & Andersons Sierra Pipe)		\$ 500	\$ 3,000		\$ 48,000			\$ 600	\$ 52,100
Water Chemicals (Sierra Chemical & NTU Tech)				\$ 51,000					\$ 51,000
Metering equipment (Hach)				\$ 10,000					\$ 10,000
Gravel backfill (Teichert)		\$ 500			\$ 3,000				\$ 3,500
Chainsaw & Brushcutter (Allen Krouse)		\$ 1,500	\$ 2,500	\$ 1,000	\$ 2,000		\$ 1,000	\$ 1,000	\$ 8,000
Pipe & fittings (HD Supply & Grainger)			\$ 5,000		\$ 4,000		\$ 1,000	\$ 1,000	\$ 10,000
Tools & Supplies (USA Bluebook)				\$ 3,000	\$ 3,000		\$ 1,000	\$ 1,000	\$ 7,000
Misc. Supplies		\$ 8,500	\$ 8,500	\$ 11,000				\$ 2,000	\$ 30,000
TOTAL - Materials and Supplies	5038	\$ 12,700	\$ 23,700	\$ 76,700	\$ 63,000	\$ -	\$ -	\$ 6,800	\$ 182,900
Office Supplies	5040								
Furniture (3 offices, 5 chairs)							\$ 6,250		\$ 6,250
Copy Machine Lease & Service							\$ 6,000		\$ 6,000
Folding Machine Lease							\$ 2,400		\$ 2,400
Misc Office (Paper, postage, etc)			\$ 100	\$ 300	\$ 300	\$ 15,800	\$ 22,000	\$ 2,100	\$ 40,600
Computer (Shop, WLT, WW, Office)			\$ 1,500	\$ 1,500			\$ 1,500	\$ 1,500	\$ 6,000
TOTAL - Office Supplies	5040	\$ -	\$ 1,600	\$ 1,800	\$ 300	\$ 15,800	\$ 38,150	\$ 3,600	\$ 61,250
Staff Development (Training)	5041					7220			
Board Clerk						\$ 4,531	\$ 1,290		\$ 5,821
Finance Manager							\$ 925		\$ 925
Human Resources							\$ 925		\$ 925
AWWA (distribution and treatment classes)		\$ 500	\$ 500	\$ 500	\$ 500		\$ 500	\$ 500	\$ 3,000
Safety Training		\$ 500	\$ 500	\$ 500	\$ 500		\$ 500	\$ 500	\$ 3,000
TOTAL - Staff Development	5041	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,531	\$ 4,140	\$ 1,000	\$ 13,671
Travel Conference	5042								
Conference (ACWA or CSDA) (3)							\$ 4,740		\$ 4,740
Government Finance Office Conference							\$ 1,420		\$ 1,420
CSDA General Manager Leadership Summit							\$ 1,465		\$ 1,465
CRWA Conference (Ops Mgr, 2 Leads)				\$ 1,000	\$ 1,000		\$ 1,000		\$ 3,000
TOTAL - Travel-Conference	5042	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 8,625	\$ -	\$ 10,625
Utilities	5044								
Pagers (American Messaging)		\$ 170	\$ 750	\$ 400	\$ 375	\$ -	\$ -	\$ 1,500	\$ 3,195
Water Flow Measuring (Picovale)		\$ 8,820	\$ -	\$ 3,340	\$ 9,670				\$ 21,830
Trash (El Dorado & Sierra Disposal)		\$ 25		\$ 8,110			\$ 4,275		\$ 12,410
Telephone (AT&T)				\$ 6,270		\$ 5,830	\$ 6,560	\$ 1,200	\$ 19,860

EXPENSE DETAIL

Description	Account	Department										Total Budgeted
		10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700				
Telephone (Verizon)				\$ 1,230				\$ 500				\$ 1,730
Electricity (PG&E)		\$ -	\$ -	\$ 122,300	\$ 9,600	\$ -	\$ 9,000	\$ 8,000				\$ 148,900
TOTAL - Utilities	5044	\$ 9,015	\$ 750	\$ 141,650	\$ 19,645	\$ 5,830	\$ 19,835	\$ 11,200				\$ 207,925
Vehicle & Equipment Maintenance	5046	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700				
TOTAL - Vehicle & Equipment Maintenance	5046	\$ 1,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 1,000				\$ 6,000
Vehicle Operations	5048	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700				
TOTAL - Vehicle Operations (Fuel)	5048	\$ 4,000	\$ 15,000	\$ 5,500	\$ 11,000	\$ -	\$ -	\$ 4,000				\$ 39,500
Outside Service/Consultants	5080	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700				
Accounting/Finance (Vaughn Johnson & VTD)							\$ 90,000					\$ 90,000
IT/Computer Service (Carnahan)							\$ 6,000					\$ 6,000
GIS Support (Paul Watkins)							\$ 6,000					\$ 6,000
Records Management							\$ 20,000					\$ 20,000
Website Hosting (CCSI)							\$ 828	\$ 708				\$ 1,536
Wastewater Reporting (Siren)								\$ 6,300				\$ 6,300
Water Reporting (Siren)		\$ 500		\$ 3,000				\$ -				\$ 3,500
Water Rights Reporting (Ecorps)		\$ 27,500										\$ 27,500
Dam Monitoring (GEI)		\$ 7,500										\$ 7,500
Dam Surveying (Hanser & Associates)		\$ 1,800										\$ 1,800
Wastewater Testing (Holdrege & Kull)								\$ 8,000				\$ 8,000
Backflow Testing (K & W Backflow)					\$ 12,000							\$ 12,000
Wastewater Disposal System Analysis								\$ 50,000				\$ 50,000
Human Resources												\$ -
TOTAL - Outside Service/Consultants	5080	\$ 37,300	\$ -	\$ 3,000	\$ 12,000	\$ -	\$ 122,828	\$ 65,008				\$ 240,136

EXPENSE DETAIL

Description	Account	Department							Total Budgeted
		10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Govt Reg/Lab Fees	5084								
State Division of Safety of Dams		\$ 24,000		\$ 6,000					\$ 30,000
State Division of Drinking Water				\$ 20,000					\$ 20,000
Regional Water Board (stormwater)					\$ 500				\$ 500
Regional Water Board (wastewater)							\$ 17,000		\$ 17,000
Water Rights Fees		\$ 9,000			\$ 5,100				\$ 14,100
LAFCO							\$ 3,300		\$ 3,300
Laboratory Testing		\$ 1,300		\$ 7,800	\$ 6,000			\$ 18,000	\$ 33,100
Air Quality Eldorado County		\$ -		\$ 1,200				\$ 550	\$ 1,750
TOTAL - Govt Reg/Lab Fees	5084	\$ 34,300	\$ -	\$ 35,000	\$ 11,600	\$ -	\$ 3,300	\$ 35,550	\$ 119,750
Other: Memberships	5089								
CRWA		\$ 301		\$ 301	\$ 301			\$ 301	\$ 1,204
AWWA		\$ 315		\$ 315	\$ 315			\$ 315	\$ 1,260
Mountain Counties							\$ 4,125		\$ 4,125
CSDA							\$ 6,026		\$ 6,026
ACWA							\$ 12,470		\$ 12,470
TOTAL - Other: Memberships	5089	\$ 616	\$ -	\$ 616	\$ 616	\$ -	\$ 22,621	\$ 616	\$ 25,085



FISCAL YEAR 2018-2019 BUDGET

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21 2018
ADOPTED



GEORGETOWN DIVIDE
Public Utility District
P.O. BOX 4240 PHONE (530) 333-4356
GEORGETOWN, CALIFORNIA 95634-4240 FAX (530) 333-9442
gd-pud.org

June 21, 2018

President Uso, Board of Directors, and Customers,

I am submitting the proposed Fiscal Year 2018-19 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

While the six (6) year drought appears to be over, the State continues to pass legislation and institute policies that make drought restrictions the new normal in California and make water conservation the way of life in the State. Addressing these new requirements will require a significant amount of District resources from now into the foreseeable future.

I commend the Board for the courage and leadership that was demonstrated in adopting much needed rate update for the first time in over six (6) years; and for participating in 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 as we budget and set priorities for the coming year.

Overview

The adoption of a new District rate structure is a critical step towards establishing sufficient capital reserves to address aging infrastructure and improvements required by increased State regulation. It is important to note, that while the new rates will allow the District to significantly increase funds placed in capital reserve accounts; 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.

Revenues available for operations are projected to increase by \$1.5M over the budget for the previous fiscal year. Approximately \$1.4M of this increase is due to the newly adopted rate structure. This budget includes a total revenue of roughly \$6.1M when including the newly imposed supplemental charge and \$5.4M without the new supplemental charge. This compares to total revenue budget of \$4.7M for fiscal year 2017-2018; and \$4.0M without the new supplemental charge.

With the rate adoption complete, the District needs to shift its focus towards replacing aging infrastructure, continuing to address operational deficiencies, and dealing with increasing regulations from the State.

District staff continues to be very dedicated and passionate about delivering a high level of customer service. It has been an honor to work with them in improving the District's operations and service that we provided 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

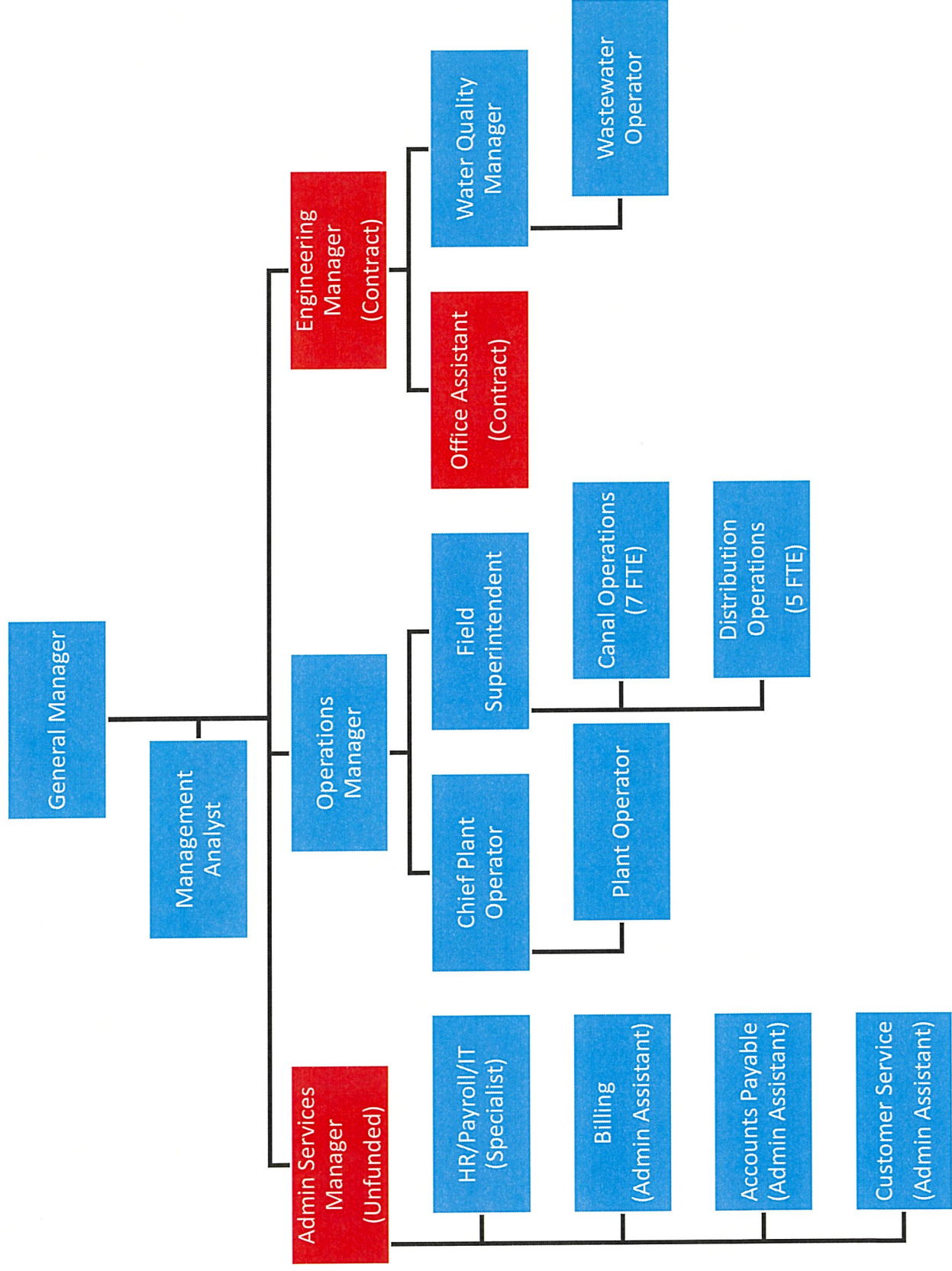
GDPUD History

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

A revised District organizational chart is presented below. The chart identifies several new positions, including ones that are not budgeted.



Fund Budget Summary

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

Fund Summary

Fiscal Year 2018-19

Description	Beginning Balance	Revenues	Expenses	Ending Balance
10 - GENERAL FUND				
<i>Revenue</i>				
Water operating revenue	\$ -	\$ 3,222,736	\$ -	\$ -
Non-operating revenue		1,776,000		
Supplemental charge		648,923		
<i>Total revenue</i>	<u>\$ -</u>	<u>\$ 5,647,659</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Expenses</i>				
5100 - Source of Supply	\$ -	\$ -	\$ 389,497	\$ -
5200 - Raw Water			680,729	
5300 - Water Treatment			710,170	
5400 - Treated Water			995,961	
5500 - Customer Service			276,035	
5600 - Admin			1,258,412	
Low Income Rate Assistance Subsidy (Property tax)			35,000	
<i>Total expenses</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,345,804</u>	<u>\$ -</u>
<i>Transfers</i>				
Transfer supplemental charge to Special Fund			\$ 648,923	
Transfer from Operating to Capital Reserve			652,932	
		\$ -		
<i>Total Transfers</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,301,855</u>	<u>\$ -</u>
TOTAL GENERAL FUND	<u>\$ 1,238,352</u>	<u>\$ 5,647,659</u>	<u>\$ 5,647,659</u>	<u>\$ 1,238,352</u>
40 - ALT ZONE FUND				
<i>Revenue</i>				
Wastewater operating revenue	\$ -	\$ 426,600	\$ -	\$ -
<i>Total revenue</i>	<u>\$ -</u>	<u>\$ 426,600</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Expenses</i>				
6700 - Zone	\$ -	\$ -	\$ 402,671	\$ -
<i>Total expenses</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 402,671</u>	<u>\$ -</u>
<i>Transfers</i>				
Transfer from Operating to Wastewater Reserve			\$ -	
<i>Total Transfers</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL ALT ZONE FUND	<u>\$ 1,112,546</u>	<u>\$ 426,600</u>	<u>\$ 402,671</u>	<u>\$ 1,136,475</u>
GRAND TOTAL REVENUES AND EXPENSES	<u>\$ 2,350,898</u>	<u>\$ 6,074,259</u>	<u>\$ 6,050,330</u>	<u>\$ 2,374,827</u>
UNRESTRICTED RESERVE FUNDS				
08 - SMUD	\$ 434,164	\$ 110,900	\$ -	\$ 545,064
19 - Stumpy Meadows	1,049,397	-	-	1,049,397
24 - ALT Capital Reserve	690,941	-	328,982	361,959
30 - Small Hydro	624,847	45,000	-	669,847
43 - Capital Reserve	1,015,419	652,932	711,160	957,191
TOTAL UNRESTRICTED RESERVE FUNDS	<u>\$ 3,814,768</u>	<u>\$ 808,832</u>	<u>\$ 1,040,142</u>	<u>\$ 3,583,458</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

Summary of Restricted Funds

Fiscal Year 2018-19

Fund	Beginning Fund Balance	Revenues	Expenses	Ending Fund Balance
RESTRICTED FUNDS (3) (4) (5)				
09 CABY Grant	\$ 74,521	665,866	740,387	\$ 0
14 Stewart Mine	\$ -	-	-	\$ -
17 Water Development	\$ 403,798	-	-	\$ 403,798
20 ALT SRF Loan	\$ 648,923	3,822,823	3,173,900	\$ 1,297,846
25 Bayne Rd Assessment District	\$ 45,264	-	-	\$ 45,264
29 State Revolving Fund	\$ 29,630	-	27,552	\$ 2,078
35 EPA Grant	\$ 1,118,031	-	-	\$ 1,118,031
37 Graden Valley Water Improvement District	\$ 106,135	-	-	\$ 106,135
39 Capital Facility Charges	\$ 1,732,287	-	1,156,143	\$ 576,144
41 ALT Tank Replacement and Loan	\$ 39,425	-	-	\$ 39,425
42 ALT Community Disposal Service Reserve	\$ 185,069	-	10,000	\$ 175,069
51 Kelsey North Assessment District	\$ 26,154	-	-	\$ 26,154
52 Kelsey South Assessment District	\$ 55,259	-	-	\$ 55,259
Low Income Rate Assistance Subsidy (Property tax)				
53 Pilot Hill North Assessment District	\$ 7,481	-	-	\$ 7,481
54 Pilot Hill South Assessment District	\$ (1,118)	-	-	\$ (1,118)

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

IV. Schedule of Transfers

Description	From		To	
	Fund	Amount	Fund	Amount
Transfer Supplemental Charge to Fund	10	\$ 648,923		648,923
Transfer Revenue to Capital Reserves	10	\$ 652,932	43	652,932
<i>Total Transfers</i>		<i>\$ 1,301,855</i>		<i>\$ 1,301,855</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

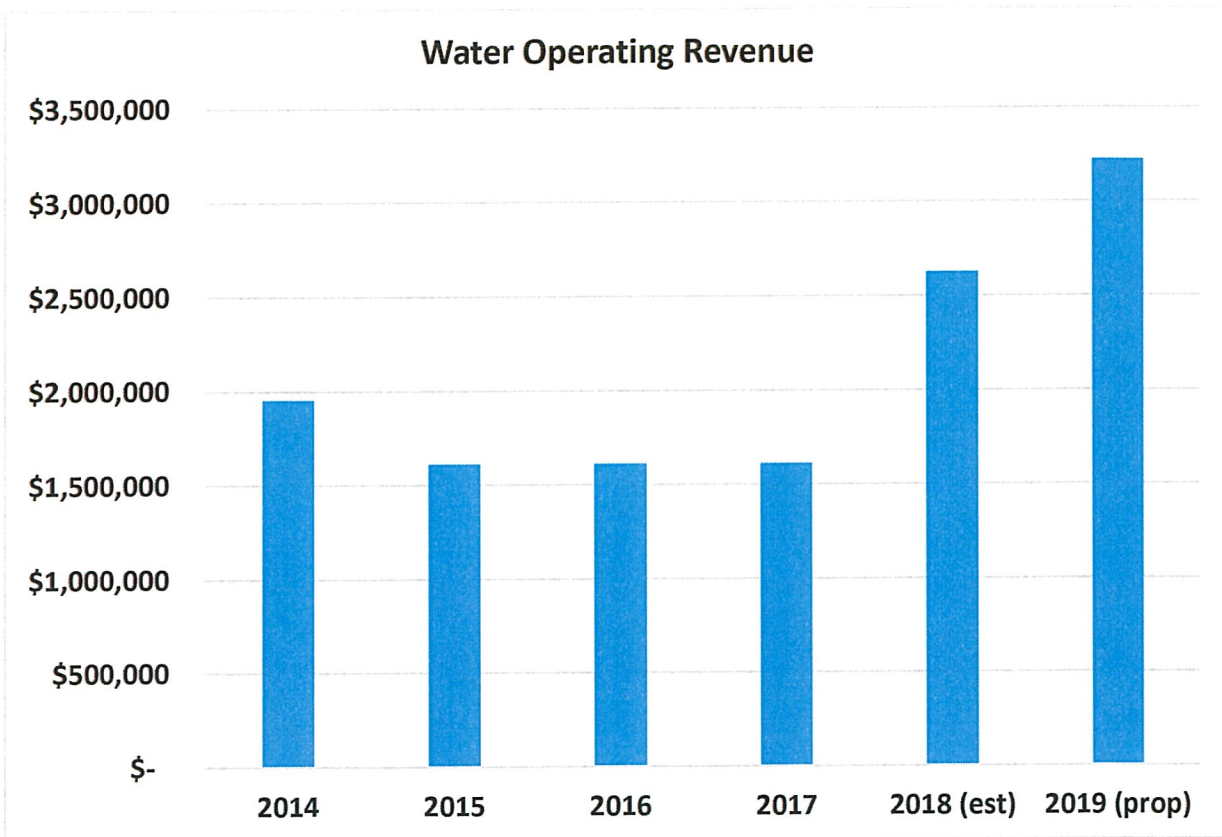
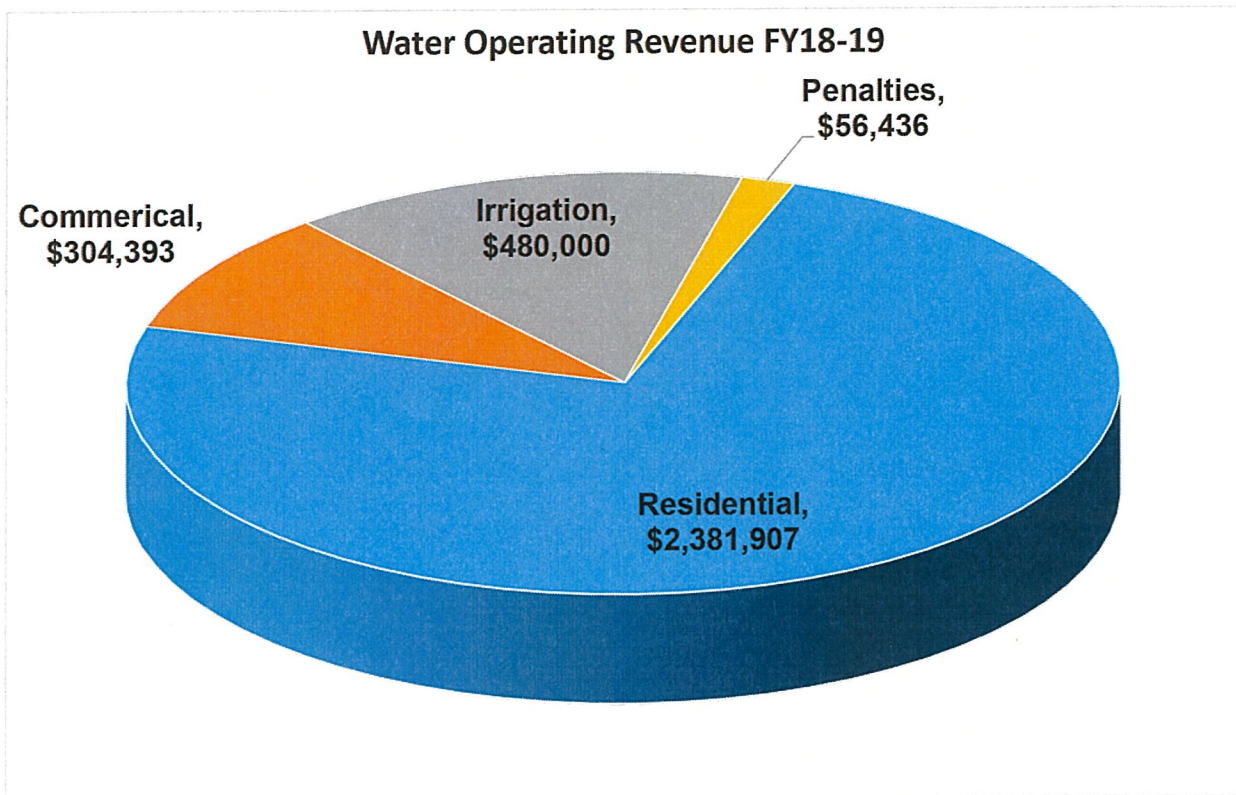
Water Sales

Water Operating Revenue includes all revenue generated by the sale of water and associated penalties. The District sells both treated water and untreated water. For budgeting purposes, treated water sales are divided into residential and commercial. The largest source of operating revenue is the sale of residential water. In FY 17-18, residential water sales were budgeted at \$1.3M and are estimated to total \$2.0M, which is approximately 77% of water operating revenues and approximately 37% of total revenue. Projected FY17-18 residential water sales exceeded the amount budgeted due to the newly adopted rates. For FY18-19, residential water sales are projected to be \$2.4M, representing 72% of water operating revenue and 39% of total revenue.

Commercial water sales are estimated to total approximately \$253,455 for FY17-18, which is approximately 10% of water operating revenues and 5% of total revenue. Due to the newly adopted rates, commercial water sales in FY18-19 are projected to be \$304,393, representing 10% of water operating revenue and 5% of total revenue.

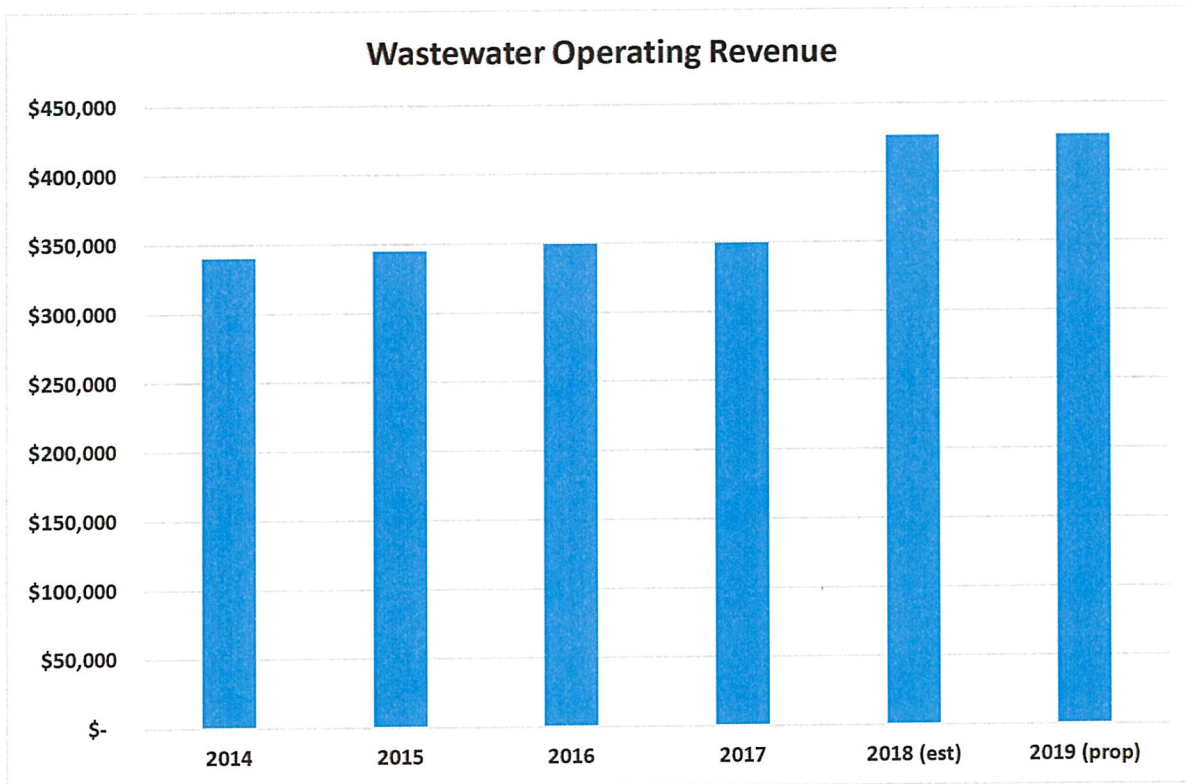
Untreated (irrigation) water sales are estimated to total approximately \$289,37 for FY17-18, which is 11% of water operating revenues and 5% of total revenue. Due to the newly adopted rates, the projected revenue from irrigation water sales in FY18-19 is anticipated to be \$480,000, representing 11% of water operating revenue and 5% of total revenue.

The following charts summarize the operating revenues for FY18-19, and the last four 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 \$426,600 for FY17-18, which is roughly 8% of the total revenues. This revenue expected to stay about the same for FY18-19 and the projected revenue is \$426,600. 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. Wastewater operating revenues for FY18-19 and the last four 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 \$1,776,000 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 FY17-18 is estimated to be \$1,662,995, which is 96% of non-operating revenues, and 30% of total revenue. Based on information obtained from El Dorado County, it is anticipated that property tax revenue will be roughly the same for FY18-19 and is budgeted as \$1,660,000.

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 FY18-19 is estimated to be \$110,900, which is roughly 5% of non-operating revenues, and 2% of total revenue.

Interest, Leases, Hydroelectric

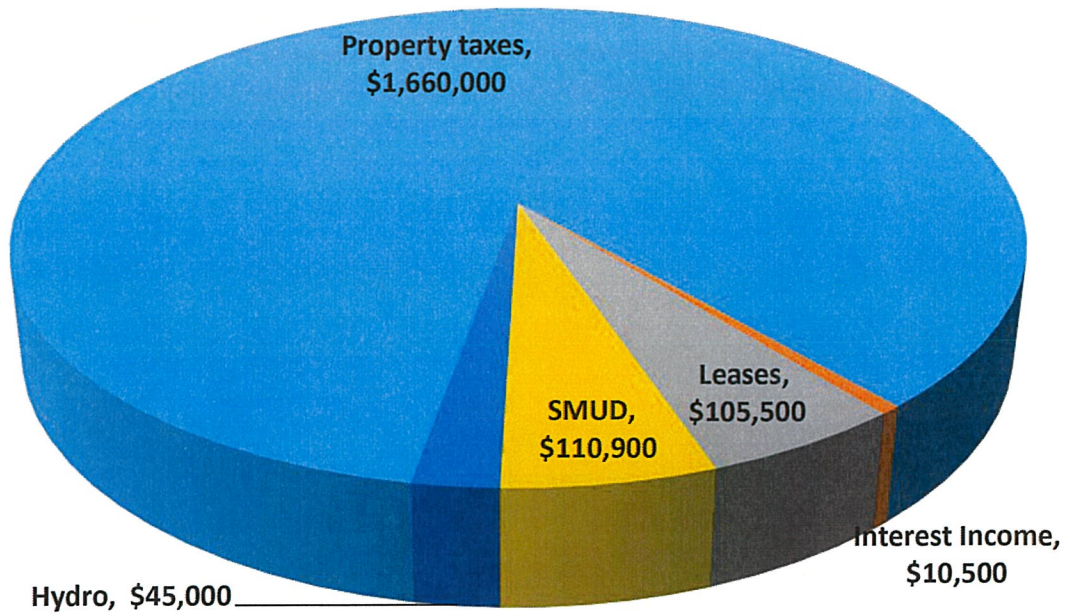
Interest income is earned on all general, restricted and designated funds. Interest income is projected to be approximately \$10,500 in FY18-19.

The district has leases with several companies that pay to place their communications equipment on district facilities. Lease revenue is estimated to be \$62,498 for FY17-18 and projected to be \$105,500 in FY18-19. The increase is due to a new lease agreement with AT&T that was approved by the Board.

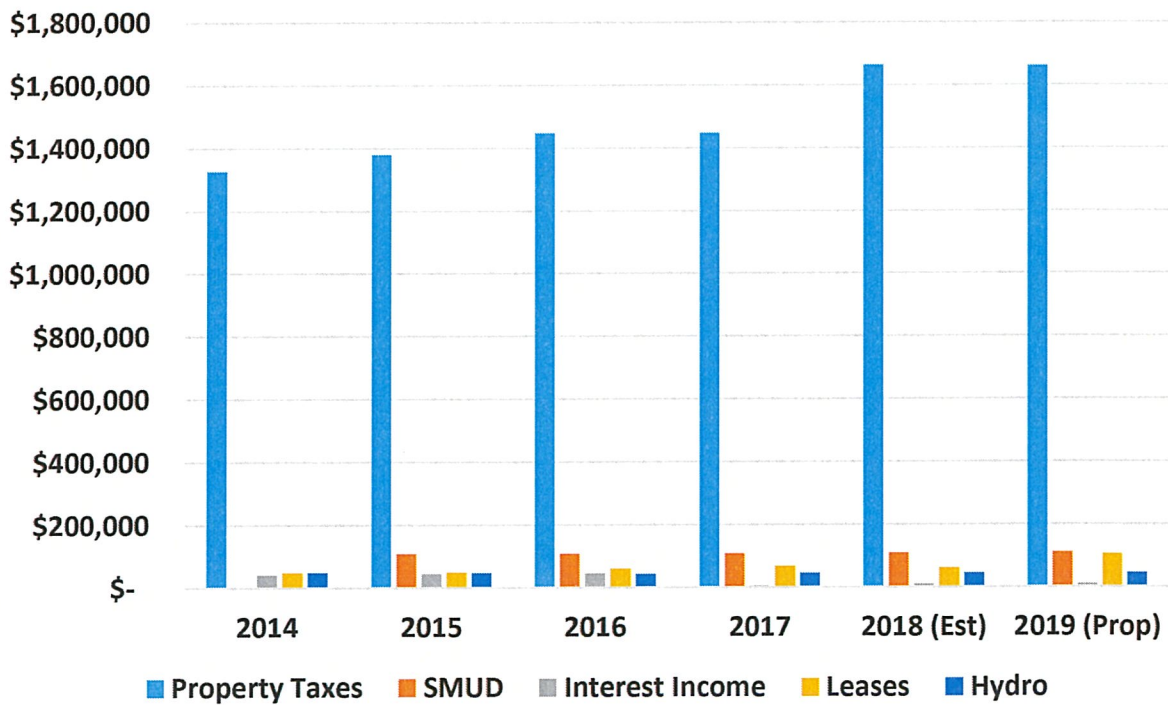
The district also receives hydroelectric royalty payments for the Buckeye and Tunnel Hill facilities. During FY17-18, the hydroelectric royalty payments are estimated to be \$45,500 and they are projected to be \$45,500 for FY18-19.

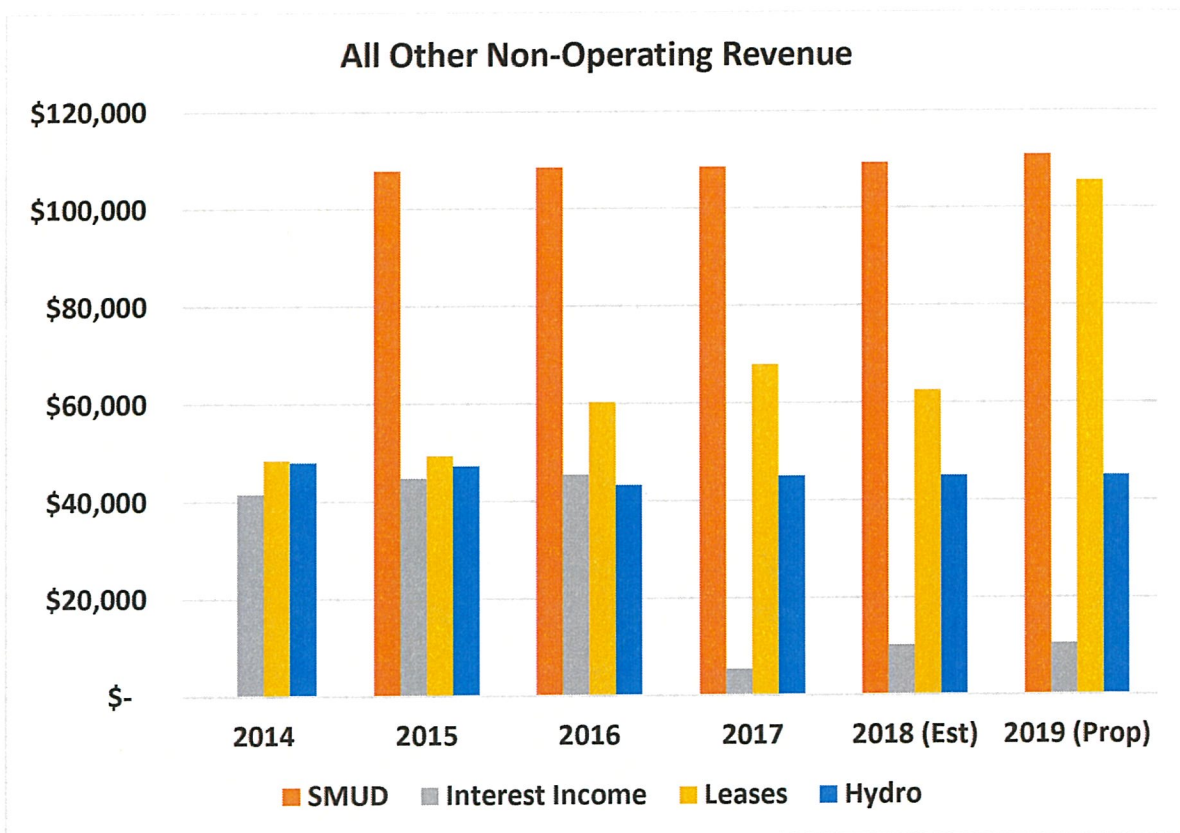
The following charts summarize non-operating revenues for FY18-19 and the last four fiscal years.

Non-Operating Revenue FY18-19



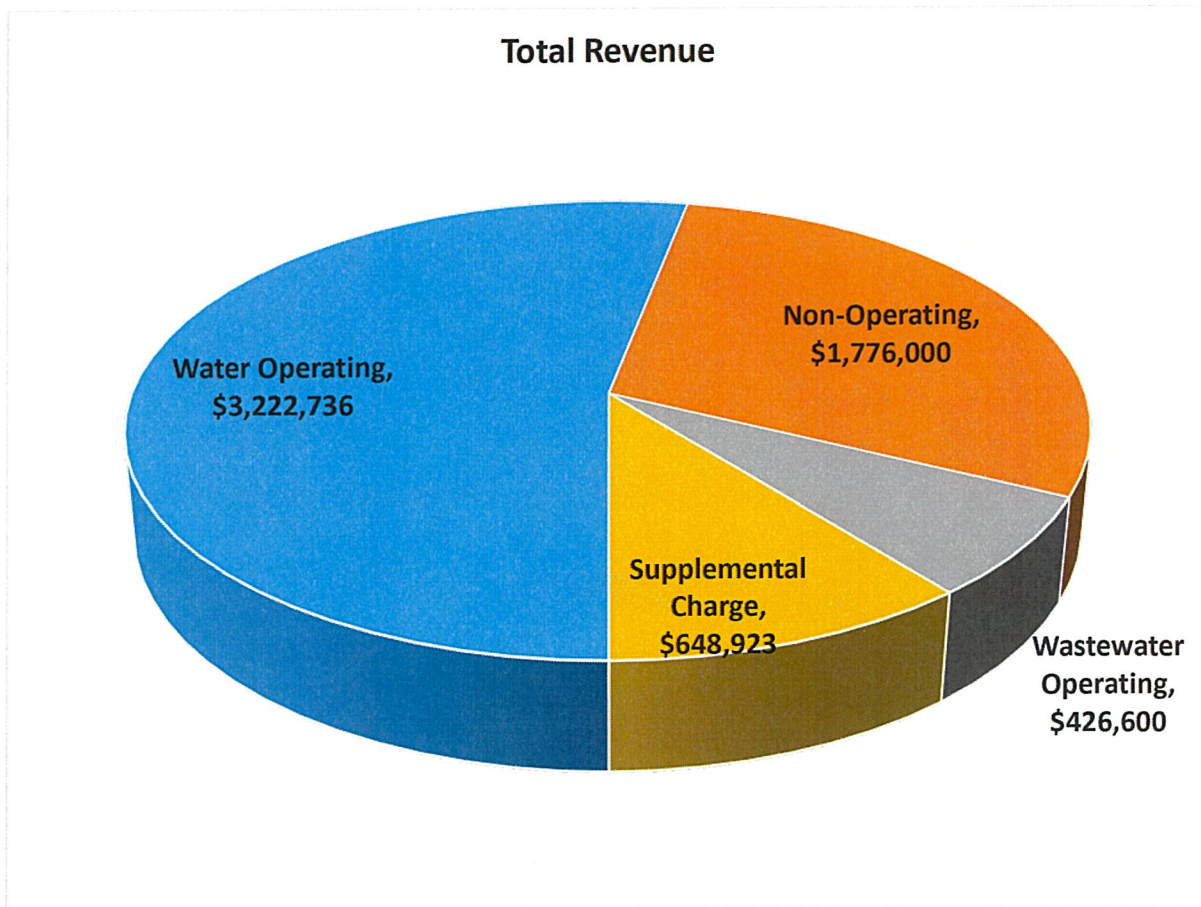
Non-Operating Revenue



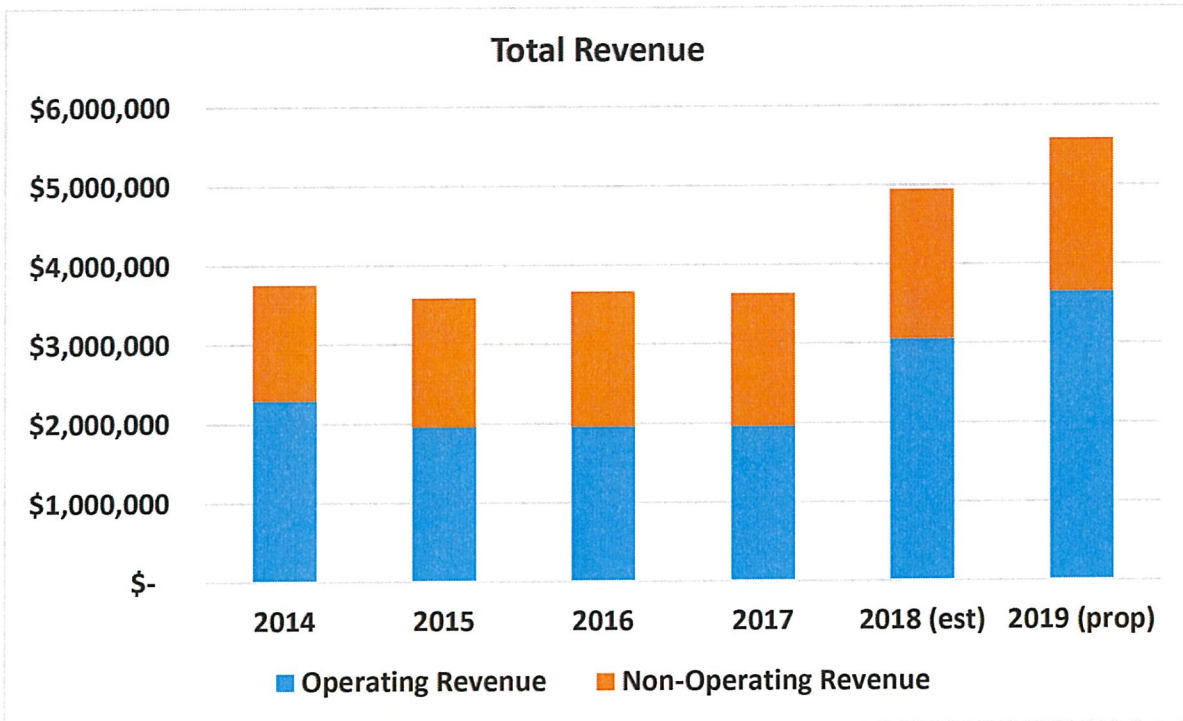


C. Supplemental Charge

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 Stump 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. 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

June 21, 2018

Revenue Summary

Fiscal Year 2018-19

Description	FY 2016-17 Actual	FY 2017-18 Adopted	FY 2017-18 Projected	FY 2018-19 Proposed
WATER OPERATING REVENUE				
Water Sales				
Residential	\$ 1,244,193	\$ 1,319,000	\$ 2,028,335	\$ 2,381,907
Commercial	177,031	214,000	\$ 253,455	304,393
Irrigation	135,218	269,000	\$ 289,372	480,000
Penalties	39,885	37,000	\$ 46,133	46,000
Other (2)	15,705	-	10,147	10,436
<i>Total Operating Revenue</i>	<u>\$ 1,612,033</u>	<u>\$ 1,839,000</u>	<u>\$ 2,627,443</u>	<u>\$ 3,222,736</u>
WATER NON-OPERATING REVENUE				
Property taxes	1,447,381	1,569,000	1,662,995	1,660,000
Interest Income	5,386	6,339	10,220	10,500
Leases	67,893	70,000	62,498	105,500
Sale of Assets				
Other	-	-	-	-
<i>Total Non-Operating Revenue</i>	<u>\$ 1,520,660</u>	<u>\$ 1,645,339</u>	<u>\$ 1,735,713</u>	<u>\$ 1,776,000</u>
Supplemental Charge (1)	-	648,923	648,923	648,923
<i>Total Water Revenue</i>	<u>\$ 3,132,692</u>	<u>\$ 4,133,262</u>	<u>\$ 5,012,078</u>	<u>\$ 5,647,659</u>
WASTEWATER OPERATING REVENUE				
Zone charges	311,629	344,000	391,644	391,600
Escrow fees	33,600	-	25,088	25,100
Septic design fees	1,200	4,000	2,700	2,700
Interest income	3,175	-	7,168	7,200
Other	-	-	-	-
<i>Total Wastewater Revenue</i>	<u>\$ 349,603</u>	<u>\$ 348,000</u>	<u>\$ 426,600</u>	<u>\$ 426,600</u>
TOTAL REVENUE	<u>\$ 3,482,296</u>	<u>\$ 4,544,999</u>	<u>\$ 5,438,678</u>	<u>\$ 6,074,259</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

June 21, 2018

Water Fund Summary

Fiscal Year 2018-19

		FY 2016-17		FY 2017-18					FY 2018-19	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	FEBRUARY 2018 ACTUAL	VARIANCE	PCT VARIANCE	MAR - JUN 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
Revenues										
3010	Water Sales-Res	\$ 1,350,610	\$ 1,319,000	\$ 1,112,223	\$ (206,777)	-16%	\$ 916,112	\$ 2,028,335	\$ 2,381,907	\$ -
3020	Water Sales-Com	201,348	211,860	162,410	(49,450)	-23%	81,205.01	243,615	294,393	-
3030	Water Sales-Cst	23,576	2,140	6,560	4,420	207%	3,280.12	9,840	10,000	-
3040	Water Sales-Irr	224,156	269,000	144,686	(124,314)	-46%	144,685.90	289,372	480,000	-
3045	SURCHARGE	328,751	648,923	438,490	(210,433)	-32%	219,245.12	648,923	648,923	-
3060	Installation	33,044	-	6,755	6,755	100%	3,377.35	10,132	10,436	-
3090	Other Operating	32	-	10	10	100%	5.10	15	-	-
3180	MAT/LABOR CHG	-	-	1,248	1,248	100%	623.79	1,871	-	-
4020	Interest	3,250	3,594	4,103	509	14%	2,051.72	6,155	6,300	-
4020	Interest	4,006	2,745	2,710	(35)	-1%	1,355.04	4,065	4,200	-
4030	Penalties	43,652	37,000	30,756	(6,244)	-17%	15,377.77	46,133	46,000	-
4040	Lease/Media One	65,795	70,000	41,640	(28,360)	-41%	20,819.77	62,459	105,500	-
4050	Property Taxes	1,524,159	1,569,000	831,497	(737,503)	-47%	831,497.45	1,662,995	1,660,000	-
4060	Sale of Assets	-	-	875	875	100%	437.50	1,313	-	-
4090	Other/lease	4,407	-	26	26	100%	12.75	38	-	-
4999	Transfers In	37,736	-	50,000	50,000	100%	25,000.00	75,000	-	-
Total Revenues		\$ 3,844,521	\$ 4,133,262	\$ 2,833,989	\$ (1,299,273)	-31%	\$ 2,265,086	\$ 5,090,262	\$ 5,647,659	\$ -

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

Water Fund Summary

Fiscal Year 2018-19

ACCOUNT	ACCOUNT DESC.	ACTUAL	FY 2016-17				FY 2017-18				FY 2018-19			
			ANNUAL BUDGET	FEBRUARY 2018 ACTUAL	VARIANCE	PCT VARIANCE	MAR - JUN 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED				
5010 Super & Labor		\$ 1,127,219	\$ 1,325,599	\$ 766,880	\$ (558,719)	-42%	\$ 383,440	\$ 1,150,320	\$ 1,369,931	\$ -				
5011 Wages-Part time		88,897	69,816	47,837	(21,979)	-31%	23,918	71,755	10,000	-				
5012 Pension Expense		(451,762)	-	-	-	100%	-	-	-	-				
5013 PERS UAL		325,372	435,500	181,230	(254,270)	-58%	90,615	435,500	479,751	135,262				
5014 P.E.R.S.		111,384	129,443	70,889	(58,554)	-45%	35,444	106,333	7,790	7,790				
5015 I.C.M.A.		2,385	7,790	5,067	(2,723)	-35%	2,534	7,790	136,993	136,993				
5016 Payroll Taxes		102,494	133,060	72,519	(60,541)	-45%	36,260	108,779	51,010	51,010				
5017 Standby		53,712	51,010	33,020	(17,990)	-35%	16,510	51,010	458,780	458,780				
5018 Insurance - H&L		314,512	439,544	163,711	(275,833)	-63%	81,855	439,544	73,359	73,359				
5019 Overtime		77,476	91,135	50,013	(41,122)	-45%	25,006	91,135	2,722,877	-				
Total salaries and benefits			2,682,897	1,391,167	(1,291,730)	-48%	695,583	2,462,167	46,441	21,945				
5020 Insurance - W.C		49,570	47,236	21,730	(25,506)	-54%	10,865	47,236	25,160	-				
5027 Audit		16,640	16,773	16,773	-	0%	8,387	25,160	-	-				
5030 Equipment Maint		253	-	-	-	100%	-	-	-	-				
5034 Insurance - Gen		59,583	62,655	62,650	(5)	0%	31,325	129,150	150,000	150,000				
5036 Legal		103,522	110,000	86,100	(23,900)	-22%	43,050	188,744	202,700	202,700				
5038 Mat.& Supp.		158,093	203,100	125,830	(77,270)	-38%	62,915	19,692	12,400	12,400				
5039 Materials - Oth		31,393	30,130	13,128	(17,002)	-56%	6,564	15,938	58,350	58,350				
5040 Office Supplies		49,360	54,895	31,876	(23,019)	-42%	15,907	47,814	12,790	12,790				
5041 Staff Develop		5,822	9,871	3,814	(6,057)	-61%	1,907	5,722	3,458	9,140				
5042 Travel		6,154	8,625	2,305	(6,320)	-73%	1,153	199,571	215,461	35,000				
5044 Utilities		191,303	197,375	133,047	(64,328)	-33%	66,524	21,726	44,500	44,500				
5046 Veh. Maint.		39,604	22,000	14,484	(7,516)	-34%	7,242	4,311	6,000	90,000				
5048 Vehicle - Oper		40,150	42,640	26,991	(15,649)	-37%	13,495	53,102	24,000	24,000				
5060 Payroll Process		5,462	5,600	2,874	(2,726)	-49%	1,437	7,400	3,966	7,000				
5068 Retiree Bene		135,779	136,000	35,402	(100,598)	-74%	17,701	314,652	218,600	84,200				
5070 Director Remun		24,031	24,000	14,800	(9,200)	-38%	7,400	80,200	25,000	45,000				
5076 Bldg. Maint. Water Treatmnt		6,618	6,648	2,644	(4,004)	-60%	1,322	26,848	51,400	10,000				
5080 Outside Serv		162,494	314,652	183,279	(131,373)	-42%	91,639	1,287,239	1,367,027	-				
5084 Government Reg		116,326	80,200	35,569	(44,631)	-56%	17,785	3,749,406	4,089,904	-				
5089 Memberships Srce of Supply		12,663	26,848	24,418	(2,430)	-9%	12,209	26,848	25,000	25,000				
5090 Other		61,887	51,400	6,875	(44,525)	-87%	3,438	51,400	45,000	45,000				
5091 Elections		6,816	-	-	-	100%	-	-	10,000	-				
Total services and supplies			1,450,648	844,589	(606,059)	-42%	422,295	1,287,239	1,367,027	-				
Total operating expenses			4,133,545	2,235,756	(1,897,789)	-46%	1,117,878	3,749,406	4,089,904	-				

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

Water Fund Summary

Fiscal Year 2018-19

ACCOUNT	ACCOUNT DESC.	FY 2016-17		FY 2017-18						FY 2018-19	
		ACTUAL		ANNUAL BUDGET	FEBRUARY 2018 ACTUAL	VARIANCE	PCT VARIANCE	MAR - JUN 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
5094	Depreciation	642,579		-	-	-	100%	-	-	-	-
7010	Interest	1,861		-	838	838	100%	-	838	-	-
7011	PRINCIPLE EXP	-		-	7,778	7,778	100%	-	7,778	-	-
7090	Other	-		-	-	-	100%	-	-	-	-
5095	Capital Outlay	-		-	-	-	100%	-	-	220,900	-
	Total capital outlay	644,440		-	8,616	8,616	100%	-	8,616	220,900	-
7999	Transfers Out	28,000		-	-	-	100%	-	-	1,301,855	-
	Total Expenses	3,739,531		4,133,545	2,244,372	(1,889,173)	-46%	1,117,878	3,758,022	5,612,659	-
		\$		\$	\$	\$		\$	\$	\$	\$
Department Summary											
5100	- Source of Supply	327,350		479,094	261,757	(217,337)	-45%	130,879	392,636	389,497	-
5200	- Raw Water	481,653		720,302	372,775	(347,527)	-48%	186,388	559,163	680,729	-
5300	- Water Treatment	738,262		726,096	406,225	(319,871)	-44%	203,112	609,337	710,170	-
5400	- Treated Water	926,416		905,068	506,868	(398,200)	-44%	253,434	759,389	995,961	-
5500	- Customer Service	262,613		228,860	124,855	(104,005)	-45%	62,427	187,282	276,035	-
5600	- Admin	975,237		1,074,125	571,892	(502,233)	-47%	281,638	831,330	1,258,412	-
		3,711,531		4,133,545	2,244,372	(1,889,173)	-46%	1,117,878	3,339,137	4,310,804	-
		\$		\$	\$	\$		\$	\$	\$	\$

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

Expense Detail

Fiscal Year 2018-19

Description	Account	Department						Total Budgeted
		10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	
Materials and Supplies	5038							
Misc. Supplies (Ace Hardware/Divide Supply)								
Pipe & tools (Ferguson & Andersons Sierra Pipe)		\$ 1,700	\$ 4,700	\$ 700	\$ 3,000		\$ 1,500	\$ 11,600
Water Chemicals (Sierra Chemical & NTU Tech)		800	3,000		70,000		600	74,400
Gravel backfill (Teichert)		500		54,300				54,300
Chainsaw & Brushcutter (Allen Krouse)					6,000			6,500
Pipe & fittings (HD Supply & Grainger)			5,000		14,000		750	750
Uniform Expenses		400	1,000	400	1,200		200	19,750
Tools & Supplies (USA Bluebook)				3,000	5,000		1,200	3,200
Misc. Supplies		8,500	8,500	11,000				9,200
TOTAL - Materials and Supplies	5038	\$ 11,900	\$ 22,200	\$ 69,400	\$ 99,200	\$ -	\$ -	\$ 13,000
								\$ 41,000
								\$ 220,700
Materials (OTHER)	5039							
Misc. Supplies (Ace Hardware/Divide Supply)							\$ 1,000	\$ 1,000
Mobile Mini (Storage Rental)							2,400	2,400
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	\$ -	\$ -	\$ 2,400	\$ 2,750
								\$ 15,150

Office Supplies	5040	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Furniture (2 offices)							\$ 6,250	\$	6,250
Copy Machine Lease & Service							6,000		6,000
Folding Machine Lease							2,400		2,400
Misc Office (Paper, postage, etc)			100	300	300	16,500	22,000	1,500	40,700
Computer (Shop, WLT, WW, Office)			1,500	1,500			1,500	1,250	5,750
TOTAL - Office Supplies	5040	\$ -	\$ 1,600	\$ 1,800	\$ 300	\$ 16,500	\$ 38,150	\$ 2,750	\$ 61,100
Staff Development (Training)	5041	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Board Clerk						\$ 1,290	\$ 2,000	\$	2,000
Customer Service Training							1,000		1,000
Finance Manager							1,000		1,000
Human Resources							500	1,000	6,000
AWWA (distribution and treatment classes)		1,000	1,000	1,000	1,500		500	500	3,000
Safety Training		500	500	500	500				
TOTAL - Staff Development	5041	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,000	\$ 1,290	\$ 5,000	\$ 1,500	\$ 13,000
Travel Conference	5042	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Conference (ACWA or CSDA) (3)							\$ 4,740	\$	4,740
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
TOTAL - Travel-Conference	5042	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 9,140	\$ -	\$ 11,140
Utilities	5044	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Pagers (American Messaging)		\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 50
Water Flow Measuring (Picovale)		8,820	-	3,340	9,670				21,830
Trash (El Dorado & Sierra Disposal)		25		8,110			4,275		12,410
Telephone (AT&T)				8,000		5,830	6,560	1,200	21,590
Telephone (Verizon)		646	1,292	329	2,580		1,614	969	7,430
Electricity (PG&E)		-	-	145,000	9,600	-	9,000	10,000	173,600
TOTAL - Utilities	5044	\$ 9,491	\$ 1,292	\$ 164,829	\$ 21,850	\$ 5,830	\$ 21,449	\$ 12,169	\$ 236,910

	5046	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700
Vehicle & Equipment Maintenance								
Generator Maintenance (C&D Power)				\$ 2,000				\$ 1,000 \$ 4,000
General Vehicle & Equipment Maintenance		\$ 8,000 \$	10,000 \$	5,000 \$	10,000 \$			\$ 3,000 \$ 36,000
TOTAL - Vehicle & Equipment Maintenance	5046	\$ 8,000 \$	10,000 \$	7,000 \$	10,000 \$	- \$	- \$	\$ 4,000 \$ 40,000
Vehicle Operations								
5048	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
TOTAL - Vehicle Operations (Fuel)	5048	\$ 6,000 \$	13,500 \$	6,000 \$	19,000		\$ 4,200 \$	48,700
Outside Service/Consultants								
5080	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Accounting/Finance (VTD)						\$ 50,000		\$ 50,000
IT/Computer Service (Carnahan)						6,000		6,000
Asset Management/GIS Subscription-Support						11,000		11,000
Records Management						20,000		20,000
Website Hosting (Streamline)						3,600		3,600
Wastewater Database (Carmody)							720	720
Wastewater Reporting (Siren)								500
Wastewater Fee Update		500					45,000	45,000
Water Rights Reporting (Ecorps)								10,000
Dam Monitoring (GEI)		10,000						7,500
Wastewater Testing (Holdrege & Kull)		7,500					12,000	12,000
Public Outreach (Consultant)					48,000			48,000
Dam Inundation Maps & EAPs (Consultant)								62,000
TOTAL - Outside Service/Consultants	5080	\$ 18,000 \$	- \$	- \$	- \$	48,000 \$	152,600 \$	57,720 \$ 276,320
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		\$ 24,000	\$ 6,000					\$ 30,000
State Division of Drinking Water			20,000					20,000
Regional Water Board (stormwater)				500				500
Regional Water Board (wastewater)							15,500	15,500
Water Rights Fees		9,000		5,100				14,100
LAFCO						3,000		3,000
Laboratory Testing		1,300	7,800	6,000			18,000	33,100
Air Quality Eldorado County		-	1,200				550	1,750
TOTAL - Govt Reg/Lab Fees	5084	\$ 34,300 \$	- \$	35,000 \$	11,600 \$	- \$	3,000 \$	34,050 \$ 117,950
Other: Memberships								
5089	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
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

5089	TOTAL - Other: Memberships	\$	616	\$	616	\$	616	\$	80	\$	-	\$	24,450	\$	616	\$	26,994
	CAPITAL ACQUISITION																
	Vehicle (3 Ford F150)	\$	50,000														75,000
	Brush Cutter		1,200														2,400
	Cement mixer		1,500		1,500												3,000
	Porta Band Saw							1,500									1,500
	4000 Watt generator							3,000									3,000
	2000 Watt generator							1,000									1,000
	Backhoe		33,333		33,333			33,333			30,000		30,000				100,000
	Billing/Accounting Software																60,000
		\$	86,033	\$	36,033	\$	-	\$	38,833	\$	30,000	\$	30,000	\$	25,000	\$	245,900
	Total	\$	183,840	\$	96,741	\$	304,145	\$	213,863	\$	101,620	\$	286,189	\$	166,755	\$	1,353,864

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

5100 - Source of Supply

Fiscal Year 2018-19

FY 2016-17			FY 2017-18					FY 2018-19		
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	FEBRUARY 2018 ACTUAL	VARIANCE	PCT VARIANCE	MAR - JUN 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
Expenses										
5010 Super & Labor		\$ 89,803	\$ 126,801	\$ 85,160	\$ (41,641)	-33%	\$ 42,580	\$ 127,740	\$ 113,229	
5011 Wages-Part time		7,490	8,500	6,840	(1,660)	-20%	3,420.00	10,260	5,000	
5012 Pension Expense		(87,364)	-	-	-	100%	-	-	-	
5013 PERS UAL		33,170	83,930	34,925	(49,005)	-58%	17,463	52,388	19,189	
5014 P.E.R.S.		8,201	12,335	8,412	(3,923)	-32%	4,206	12,618	11,180	
5016 Payroll Taxes		8,276	12,680	7,519	(5,161)	-41%	3,759	11,278	11,323	
5017 Standby		6,890	6,530	3,920	(2,610)	-40%	1,960	5,880	6,530	
5018 Insurance - H&L		28,261	41,887	20,497	(21,390)	-51%	10,249	30,746	37,920	
5019 Overtime		5,902	6,759	5,090	(1,669)	-25%	2,545	7,635	6,063	
Total salaries and benefits			299,422	172,363	(127,059)	-42%	86,182	258,545	210,434	-
5020 Insurance - W.C		7,537	4,501	3,473	(1,028)	-23%	1,737	5,210	3,838	
5028 Engineering		30,633	-	-	-	100%	-	-	-	
5030 Equipment Maint		107	-	-	-	100%	-	-	-	
5034 Insurance - Gen		4,146	7,740	7,738	(2)	0%	3,869	11,607	11,900	
5038 Mat.& Supp.		5,837	12,700	5,702	(6,998)	-55%	2,851	8,553	-	
5039 Materials - Oth		(3,627)	5,000	2,050	(2,950)	-59%	1,025	3,075	-	
5040 Office Supplies		14	-	-	-	100%	-	-	-	
5041 Staff Develop		200	1,000	50	(950)	-95%	25	75	1,500	
5044 Utilities		2,729	9,015	3,673	(5,342)	-59%	1,836	5,509	9,491	
5046 Veh. Maint.		3,398	3,000	2,456	(544)	-18%	1,228	3,684	8,000	
5048 Vehicle - Oper		4,150	5,000	3,165	(1,835)	-37%	1,583	4,748	6,000	
5068 Retiree Bene		-	-	-	-	100%	-	-	-	
5080 Outside Serv		19,593	85,800	46,977	(38,823)	-45%	23,488	70,465	18,000	
5084 Government Reg		43,296	34,300	9,373	(24,927)	-73%	4,686	14,059	34,300	
5089 Memberships Srce of Supply		-	616	-	(616)	-100%	-	-	-	
5090 Other		380	11,000	4,737	(6,263)	-57%	2,369	7,106	-	
Total services and supplies			118,391	89,394	(90,278)	-50%	44,697	134,091	93,029	-
Total operating expenses			\$ 219,019	\$ 261,757	\$ (217,337)	-45%	\$ 130,879	\$ 392,636	\$ 303,463	\$ -
5094 Depreciation		108,330	-	-	-	100%	-	-	86,033	
5095 CAPITAL ACQUISITION										
Total capital outlay			108,330	-	-	100%	-	-	86,033	-
7999 Transfers Out		-	-	-	-	100%	-	-	-	
Total Expenses		\$ 327,350	\$ 479,094	\$ 261,757	\$ (217,337)	-45%	\$ 130,879	\$ 392,636	\$ 389,497	\$ -

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

5200 - Raw Water

Fiscal Year 2018-19

FY 2016-17			FY 2017-18						FY 2018-19	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	FEBRUARY 2018 ACTUAL	VARIANCE	PCT VARIANCE	MAR - JUN 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
Expenses										
	5010 Super & Labor	\$ 247,107	\$ 270,961	\$ 148,006	\$ (122,955)	-45%	74,003	\$ 222,009	\$ 259,665	
	5011 Wages-Part time	25,051	18,716	14,045	(4,671)	-25%	7,022	21,067	5,000	
	5012 Pension Expense	(174,873)	-	-	-	100%	-	-	-	
	5013 PERS UAL	40,439	168,160	69,963	(98,197)	-58%	34,982	104,945	155,606	
	5014 P.E.R.S.	25,078	26,360	14,048	(12,312)	-47%	7,024	21,072	25,638	
	5016 Payroll Taxes	22,654	27,096	12,972	(14,124)	-52%	6,486	19,459	25,967	
	5017 Standby	14,390	13,060	7,020	(6,040)	-46%	3,510	10,530	13,060	
	5018 Insurance - H&L	76,683	89,508	40,308	(49,200)	-55%	20,154	60,461	86,960	
	5019 Overtime	21,967	14,443	9,230	(5,213)	-36%	4,615	13,846	13,905	
	Total salaries and benefits	298,496	628,304	315,592	(312,712)	-50%	157,796	473,388	585,801	-
	5020 Insurance - W.C	20,578	9,619	8,337	(1,282)	-13%	4,169	12,506	8,803	
	5034 Insurance - Gen	17,010	16,094	16,093	(1)	0%	8,047	24,140		
	5038 Mat & Supp.	15,772	23,700	11,701	(11,999)	-51%	5,850	17,551	22,200	
	5039 Materials - Oth	8,577	15,000	3,859	(11,141)	-74%	1,930	5,789	-	
	5040 Office Supplies	344	645	155	(490)	-76%	78	233	1,600	
	5041 Staff Develop	600	1,000	50	(950)	-95%	25	75	1,500	
	5044 Utilities	337	1,400	772	(628)	-45%	386	1,158	1,292	
	5046 Veh. Maint.	13,930	9,000	7,052	(1,948)	-22%	3,526	10,578	10,000	
	5048 Vehicle - Oper	13,607	13,140	8,085	(5,055)	-38%	4,043	12,128	13,500	
	5068 Retiree Bene	-	-	-	-	100%	-	-	-	
	5080 Outside Serv	1,816	2,000	720	(1,280)	-64%	360	1,081	-	
	5084 Government Reg	170	-	118	118	100%	59	177	-	
	5090 Other	857	400	240	(160)	-40%	120	360		
	Total services and supplies	93,599	91,998	57,183	(34,815)	-38%	28,592			-
	Total operating expenses	\$ 392,095	\$ 720,302	\$ 372,775	\$ (347,527)	-48%	\$ 186,388	\$ 559,163	\$ 644,696	\$ -
	5094 Depreciation	89,558	-	-	-	100%	-	-	36,033	
	5095 CAPITAL ACQUISITION		-	-	-	100%	-	-	36,033	
	Total capital outlay	89,558	-	-	-	100%	-	-		-
	7999 Transfers Out	-	-	-	-	100%	-	-		
	Total Expenses	\$ 481,653	\$ 720,302	\$ 372,775	\$ (347,527)	-48%	\$ 186,388	\$ 559,163	\$ 680,729	\$ -

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
June 21, 2018
5300 - Water Treatment
Fiscal Year 2018-19

		FY 2016-17		FY 2017-18						FY 2018-19	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	FEBRUARY 2018 ACTUAL	VARIANCE	PCT VARIANCE	MAR - JUN 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED	
Expenses											
5010 Super & Labor		\$ 121,849	\$ 216,417	\$ 87,283	\$ (129,134)	-60%	\$ 43,641.52	\$ 130,925	\$ 227,281		
5011 Wages-Part time		517	-	-	-	100%	-	-			
5012 Pension Expense		(17,359)	-	-	-	100%	-	-			
5013 PERS UAL		49,291	17,120	7,127	(9,993)	-58%	3,564	10,691	28,490		
5014 P.E.R.S.		13,428	21,053	8,440	(12,613)	-60%	4,220	12,660	22,441		
5016 Payroll Taxes		13,325	21,642	9,846	(11,796)	-55%	4,923	14,769	22,728		
5017 Standby		16,672	15,710	10,660	(5,050)	-32%	5,330	15,990	15,710		
5018 Insurance - H&L		45,404	71,490	26,199	(45,291)	-63%	13,099	39,298	76,115		
5019 Overtime		22,796	16,600	11,750	(4,850)	-29%	5,875	17,626	12,171		
Total salaries and benefits			380,032	161,305	(218,727)	-58%	80,653	241,958	404,936	-	
5020 Insurance - W.C		4,818	7,683	2,462	(5,221)	-68%	1,231	3,693	7,705		
5028 Engineering		760	-	-	-	100%	-	-			
5034 Insurance - Gen		10,735	9,561	9,560	(1)	0%	4,780	14,341			
5038 Mat.& Supp.		63,286	76,700	43,141	(33,559)	-44%	21,571	64,712	69,400		
5039 Materials - Oth		2,985	2,830	2,830	(0)	0%	1,415	4,245	10,000		
5040 Office Supplies		183	-	-	-	100%	-	-	1,800		
5041 Staff Develop		-	1,000	-	(1,000)	-100%	-	-	1,500		
5044 Utilities		149,812	141,650	102,981	(38,669)	-27%	51,490	154,471	164,829		
5046 Veh. Maint.		5,937	1,000	709	(291)	-29%	354	1,063	7,000		
5048 Vehicle - Oper		4,943	5,500	3,015	(2,485)	-45%	1,508	4,523	6,000		
5068 Retiree Bene		-	-	-	-	100%	-	-	-		
5076 Bldg. Maint. Water Treatmnt		-	1,000	-	(1,000)	-100%	-	-	2,000		
5080 Outside Serv		8,618	63,524	60,577	(2,947)	-5%	30,288	90,865	-		
5084 Government Reg		58,677	35,000	19,644	(15,356)	-44%	9,822	29,466	35,000		
5089 Memberships Srce of Supply		-	616	-	(616)	-100%	-	-			
5090 Other		81	-	-	-	100%	-	-			
Total services and supplies			346,064	244,919	(101,145)	-29%	122,460	367,379	305,234	-	
Total operating expenses			\$ 576,758	\$ 406,225	\$ (319,871)	-44%	\$ 203,112	\$ 609,337	\$ 710,170	\$ -	
5094 Depreciation		161,504	-	-	-	100%	-	-	-		
5095 CAPITAL ACQUISITION			-	-	-	100%	-	-	-		
Total capital outlay			161,504	-	-	100%	-	-	-	-	
7999 Transfers Out		-	-	-	-	100%	-	-	-		
Total Expenses			\$ 738,262	\$ 406,225	\$ (319,871)	-44%	\$ 203,112	\$ 609,337	\$ 710,170	\$ -	

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

5400 - Treated Water

Fiscal Year 2018-19

		FY 2016-17		FY 2017-18					FY 2018-19	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	FEBRUARY 2018 ACTUAL	VARIANCE	PCT VARIANCE	MAR - JUN 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
Expenses										
5010	Super & Labor	\$ 332,093	\$ 372,485	\$ 209,198	\$ (163,287)	-44%	\$ 104,599	\$ 313,797	\$ 375,487	
5012	Pension Expense	(106,242)	-	-	-	100%	-	-	-	
5013	PERS UAL	33,803	102,800	42,782	(60,018)	-58%	21,391	64,173	168,773	
5014	P.E.R.S.	33,653	36,236	18,407	(17,829)	-49%	9,204	27,611	37,074	
5016	Payroll Taxes	29,873	37,249	21,746	(15,503)	-42%	10,873	32,619	37,549	
5017	Standby	15,760	15,710	11,420	(4,290)	-27%	5,710	17,130	15,710	
5018	Insurance - H&L	103,276	123,045	57,489	(65,556)	-53%	28,745	86,234	125,748	
5019	Overtime	25,483	35,000	23,062	(11,938)	-34%	11,531	34,593	20,107	
Total salaries and benefits		467,699	722,525	384,105	(338,420)	-47%	192,052	576,157	780,448	-
5020	Insurance - W.C	14,280	13,223	6,252	(6,971)	-53%	3,125.8	9,377	12,729	
5024	Dental & Opticl	-	-	-	-	100%	-	-	-	
5028	Engineering	484	-	-	-	100%	-	-	-	
5030	Equipment Maint	147	-	-	-	100%	-	-	-	
5034	Insurance - Gen	16,737	17,159	17,159	(0)	0%	8,579.3	25,738	-	
5038	Mat.& Supp.	68,034	90,000	65,285	(24,715)	-27%	32,642.7	97,928	99,200	
5039	Materials - Oth	20,909	5,000	3,098	(1,902)	-38%	1,549.0	4,647	-	
5040	Office Supplies	3,218	300	192	(108)	-36%	95.8	288	300	
5041	Staff Develop	3,034	1,000	230	(770)	-77%	114.8	344	2,000	
5044	Utilities	11,976	19,645	9,086	(10,559)	-54%	4,543.2	13,630	21,850	
5046	Veh. Maint.	12,723	9,000	4,267	(4,733)	-53%	2,133.6	6,401	10,000	
5048	Vehicle - Oper	17,324	19,000	12,725	(6,275)	-33%	6,362.6	19,088	19,000	
5068	Retiree Bene	-	-	-	-	100%	-	-	-	
5080	Outside Serv	31,808	-	-	-	100%	-	-	-	
5084	Government Reg	8,692	7,600	3,861	(3,739)	-49%	1,930.6	5,792	11,600	
5089	Memberships Srce of Supply	-	616	609	(7)	-1%	304.5	-	-	
5090	Other	242	-	-	-	100%	-	-	-	
Total services and supplies		209,606	182,543	122,764	(59,779)	-33%	61,382	183,232	176,679	-
Total operating expenses		\$ 677,305	\$ 905,068	\$ 506,868	(398,200)	-44%	\$ 253,434	\$ 759,389	\$ 957,127	\$ -
5094	Depreciation	249,111	-	-	-	100%	-	-	38,833	
5095	CAPITAL ACQUISITION		-	-	-	100%	-	-	38,833	
Total capital outlay		249,111	-	-	-	100%	-	-	38,833	-
7999	Transfers Out	-	-	-	-	100%	-	-	-	
Total Expenses		\$ 926,416	\$ 905,068	\$ 506,868	(398,200)	-44%	\$ 253,434	\$ 759,389	\$ 995,961	\$ -

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
June 21, 2018
5500 - Customer Service
Fiscal Year 2018-19

		FY 2016-17		FY 2017-18					FY 2018-19	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	FEBRUARY 2018 ACTUAL	VARIANCE	PCT VARIANCE	MAR - JUN 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
Expenses										
5010 Super & Labor		\$ 93,121	\$ 105,925	\$ 62,467	\$ (43,458)	-41%	31,234	\$ 93,701	\$ 99,684	
5011 Wages-Part time		28,713	17,000	13,252	(3,748)	-22%	6,626	19,878		
5012 Pension Expense		(7,806)	-	-	-	100%	-	-		
5013 PERS UAL		49,828	7,590	3,161	(4,429)	-58%	1,581	4,742	12,819	
5014 P.E.R.S.		8,744	10,791	5,491	(5,300)	-49%	2,746	8,237	9,842	
5016 Payroll Taxes		7,864	11,092	5,049	(6,043)	-54%	2,524	7,573	9,968	
5018 Insurance - H&L		35,123	36,642	14,794	(21,848)	-60%	7,397	22,191	33,384	
5019 Overtime		138	5,913	359	(5,554)	-94%	179	538	5,338	
Total salaries and benefits			194,953	104,573	(90,380)	-46%	52,287	156,860	171,036	-
5020 Insurance - W.C		1,122	3,938	616	(3,322)	-84%	308	925	3,379	
5034 Insurance - Gen		6,072	6,108	6,107	(1)	0%	3,054	9,161		
5038 Mat.& Supp.		492	-	-	-	100%	-	-		
5040 Office Supplies		13,622	15,800	11,669	(4,131)	-26%	5,835	17,504	16,500	
5041 Staff Develop		-	1,731	-	(1,731)	-100%	-	-	1,290	
5044 Utilities		3,479	5,830	1,739	(4,091)	-70%	870	2,609	5,830	
5046 Veh. Maint.		1,383	-	-	-	100%	-	-		
5060 Payroll Process		150	-	80	80	100%	40	120		
5068 Retiree Bene		-	-	-	-	100%	-	-		
5080 Outside Serv		3,369	500	70	(430)	-86%	35	105	48,000	
5090 Other		161	-	-	-	100%	-	-		
Total services and supplies		29,850	33,907	20,282	(13,625)	-40%	10,141	30,422	74,999	-
Total operating expenses		\$ 245,576	\$ 228,860	\$ 124,855	\$ (104,005)	-45%	\$ 62,427	\$ 187,282	\$ 246,035	\$ -
5094 Depreciation		17,038	-	-	-	100%	-	-	30,000	
5095 CAPITAL ACQUISITION										
Total capital outlay		17,038	-	-	-	100%	-	-	30,000	-
7999 Transfers Out		-	-	-	-	100%	-	-		
Total Expenses		\$ 262,613	\$ 228,860	\$ 124,855	\$ (104,005)	-45%	\$ 62,427	\$ 187,282	\$ 276,035	\$ -

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
June 21, 2018
5600 - Administration
Fiscal Year 2018-19

FY 2016-17		FY 2017-18					FY 2018-19			
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	FEBRUARY 2018 ACTUAL	VARIANCE	PCT VARIANCE	MAR - JUN 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
Expenses										
5010	Super & Labor	\$ 243,246	\$ 233,010	\$ 174,766	\$ (58,244)	-25%	87,383	\$ 262,149	\$ 294,584	
5011	Wages-Part time	27,126	25,600	13,700	(11,900)	-46%	6,850	20,551	-	
5012	Pension Expense	(58,118)	-	-	-	100%	-	-	-	
5013	PERS UAL	118,842	55,900	23,271	(32,629)	-58%	11,636	34,907	94,873	
5014	P.E.R.S.	22,281	22,668	16,090	(6,578)	-29%	8,045	24,135	29,086	
5015	I.C.M.A.	2,385	7,790	5,067	(2,723)	-35%	2,534	7,601	7,790	
5016	Payroll Taxes	20,501	23,301	15,388	(7,913)	-34%	7,694	23,082	29,458	
5018	Insurance - H&L	25,765	76,972	4,424	(72,548)	-94%	2,212	6,636	98,654	
5019	Overtime	1,190	12,420	522	(11,898)	-96%	261	783	15,775	
Total salaries and benefits		403,217	457,661	253,229	(204,432)	-45%	126,614	379,843	570,221	-
5020	Insurance - W.C	1,235	8,272	589	(7,683)	-93%	295	884	9,986	
5027	Audit	16,640	16,773	16,773	-	0%	8,387	25,160	21,945	
5034	Insurance - Gen	4,882	5,993	5,993	(0)	0%	2,996	8,989	72,500	
5036	Legal	103,522	110,000	86,100	(23,900)	-22%	43,050	129,150	150,000	
5038	Mat. & Supp.	4,672	-	-	-	100%	-	-	-	
5039	Materials - Oth	2,549	2,300	1,291	(1,009)	-44%	645	1,936	2,400	
5040	Office Supplies	31,979	38,150	19,860	(18,290)	-48%	9,930	29,790	38,150	
5041	Staff Develop	1,989	4,140	3,485	(655)	-16%	1,743	5,228	5,000	
5042	Travel	6,154	8,625	2,305	(6,320)	-73%	1,153	3,458	9,140	
5044	Utilities	22,970	19,835	14,797	(5,038)	-25%	7,398	22,195	12,169	
5046	Veh. Maint.	2,235	-	-	-	100%	-	-	-	
5048	Vehicle - Oper	125	-	-	-	100%	-	-	-	
5060	Payroll Process	5,312	5,600	2,794	(2,806)	-50%	1,397	4,191	6,000	
5068	Retiree Bene	135,779	136,000	35,402	(100,598)	-74%	17,701	53,102	90,000	
5070	Director Remun	24,031	24,000	14,800	(9,200)	-38%	7,400	-	-	
5076	Bldg. Maint. Water Treatmnt	6,618	5,648	2,644	(3,004)	-53%	1,322	3,966	5,000	
5080	Outside Serv	97,291	162,828	74,935	(87,893)	-54%	37,467	112,402	152,600	
5084	Government Reg	5,491	3,300	2,573	(727)	-22%	1,287	3,860	3,300	
5089	Memberships Srce of Supply	12,663	25,000	23,809	(1,191)	-5%	11,904	35,713	25,000	
5090	Other	60,167	40,000	1,898	(38,102)	-95%	949	2,847	45,000	
5091	Elections	6,816	-	-	-	100%	-	-	10,000	
Total services and supplies		553,122	616,464	310,048	(306,416)	-50%	155,024	442,871	658,190	-
Total operating expenses		\$ 956,339	\$ 1,074,125	\$ 563,276	\$ (510,849)	-48%	\$ 281,638	\$ 822,714	\$ 1,228,412	\$ -
5094	Depreciation	17,038	-	-	-	100%	-	-	-	
7010	Interest	1,861	-	838	838	100%	-	-	838	
7011	PRINCIPLE EXP	-	-	7,778	7,778	100%	-	7,778	7,778	
5095	CAPITAL ACQUISITION							-	-	
Total capital outlay		18,898	-	8,616	8,616	100%	-	8,616	30,000	-
7999	Transfers Out	-	-	-	-	100%	-	-	-	

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

5600 - Administration

Fiscal Year 2018-19

ACCOUNT	ACCOUNT DESC.	FY 2016-17		FY 2017-18					FY 2018-19	
		ACTUAL	ANNUAL BUDGET	FEBRUARY 2018 ACTUAL	VARIANCE	PCT VARIANCE	MAR - JUN 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
	Total Expenses	\$ 975,237	\$ 1,074,125	\$ 571,892	\$ (502,233)	-47%	\$ 281,638	\$ 831,330	\$ 1,258,412	\$ -

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

Fund 40 - ALT Wastewater Zone

Fiscal Year 2018-19

		FY 2016-17		FY 2017-18					FY 2018-19	
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	FEBRUARY 2018 ACTUAL	VARIANCE	PCT VARIANCE	MAR - JUN 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
Revenues										
3192	Zone Charges	\$ 311,477	\$ 344,000	\$ 261,096	\$ (82,904)	-24%	\$ 130,548	\$ 391,644	\$ 391,600	
3193	ZONE-ESCROW FEE	29,505	-	16,725	16,725	100%	8,363	25,088	25,100	
3194	Septic Design	6,600	4,000	1,800	(2,200)	-55%	900	2,700	2,700	
4020	Interest	6,777	3,737	4,779	1,042	28%	2,389	7,168	7,200	
4090	Other/lease	-	60,000	-	(60,000)	-100%	-	-	-	
Total Revenues		\$ 354,359	\$ 348,000	\$ 279,621	\$ (68,379)	-20%	\$ 142,200	\$ 426,600	\$ 426,600	\$ -
Expenses										
5010	Super & Labor	\$ 73,776	\$ 132,572	\$ 59,679	\$ (72,893)	-55%	29,839	\$ 89,518	\$ 130,159	
5011	Wages-Part time	1,824	-	-	-	100%	-	-	-	
5012	Pension Expense	(31,427)	-	-	-	100%	-	-	-	
5013	PERS UAL	83,222	14,030	5,836	(8,194)	-58%	2,918	8,755	23,917	
5014	P.E.R.S.	6,162	12,897	5,005	(7,892)	-61%	2,503	7,508	12,851	
5016	Payroll Taxes	5,822	13,257	4,800	(8,457)	-64%	2,400	7,200	13,016	
5017	Standby	303	-	-	-	100%	-	-	-	
5018	Insurance - H&L	21,136	43,793	11,916	(31,877)	-73%	5,958	17,875	43,589	
5019	Overtime	14	7,066	757	(6,309)	-89%	379	1,136	6,970	
Total salaries and benefits		160,833	223,615	87,994	(88,978)	-40%	43,997	131,991	230,504	-
5020	Insurance - W/C	3,294	4,706	1,168	(3,538)	-75%	584	1,753	4,412	
5034	Insurance - Gen	2,456	4,200	4,195	(5)	0%	2,097	4,200	5,000	
5038	Mat. & Supp.	5,294	6,800	5,935	(865)	-13%	2,967	8,902	18,000	
5039	Materials - Oth	2,935	1,000	-	(1,000)	-100%	-	-	2,750	
5040	Office Supplies	2,113	3,400	1,064	(2,336)	-69%	532	1,597	2,750	
5041	Staff Develop	200	1,000	-	(1,000)	-100%	-	-	1,500	
5044	Utilities	12,186	11,200	6,207	(4,993)	-45%	3,104	9,311	12,169	
5046	Veh. Maint.	2,968	1,000	761	(239)	-24%	381	1,142	4,000	
5048	Vehicle - Oper	2,215	4,000	1,206	(2,794)	-70%	603	1,809	4,200	
5080	Outside Serv	25,863	100,688	71,429	(29,259)	-29%	35,715	107,144	57,720	
5084	Government Reg	33,393	35,550	25,582	(9,968)	-28%	12,791	38,373	34,050	
5089	Memberships								616	
5090	Other	116	-	-	-	100%	-	-	-	
Total services and supplies		93,032	32,306	18,570	(13,736)	-43%	58,774	-	-	-
Total operating expenses		\$ 253,865	\$ 397,159	\$ 205,543	\$ (191,616)	-48%	\$ 102,771	\$ 306,222	\$ 377,671	\$ -
5094	Depreciation	24,031	-	-	-	100%	-	-	-	
7010	Interest	-	-	-	-	100%	-	-	-	
7011	PRINCIPLE EXP	-	-	-	-	100%	-	-	-	

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

Fund 40 - ALT Wastewater Zone

Fiscal Year 2018-19

		FY 2017-18					FY 2018-19			
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	FEBRUARY 2018 ACTUAL	VARIANCE	PCT VARIANCE	MAR - JUN 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
7090 Other		-	-	-	-	100%	-	-	25,000	-
5095 CAPITAL ACQUISITION		24,031	-	-	-	100%	-	-	25,000	-
Total capital outlay										
7999 Transfers Out		32,000	-	-	-	100%	-	-	-	-
Total Expenses		\$ 309,896	\$ 397,159	\$ 205,543	\$ (191,616)	-48%	\$ 102,771	\$ 306,222	\$ 402,671	\$ -