

FISCAL YEAR 2019-2020 BUDGET

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

JUNE 2019



June 4, 2019

President Wadle, Board of Directors, and Customers,

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

Background

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the District has adequate funds to start rehabilitating aging infrastructure, replace aging equipment, and replace outdated software systems.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

- Improve transparency and customer access by live-streaming board meetings and replacing outdated billing and finance software.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

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

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

Overview

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

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

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

Sincerely,

Steven Palmer, PE
General Manager

II. GDPUD Overview

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

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

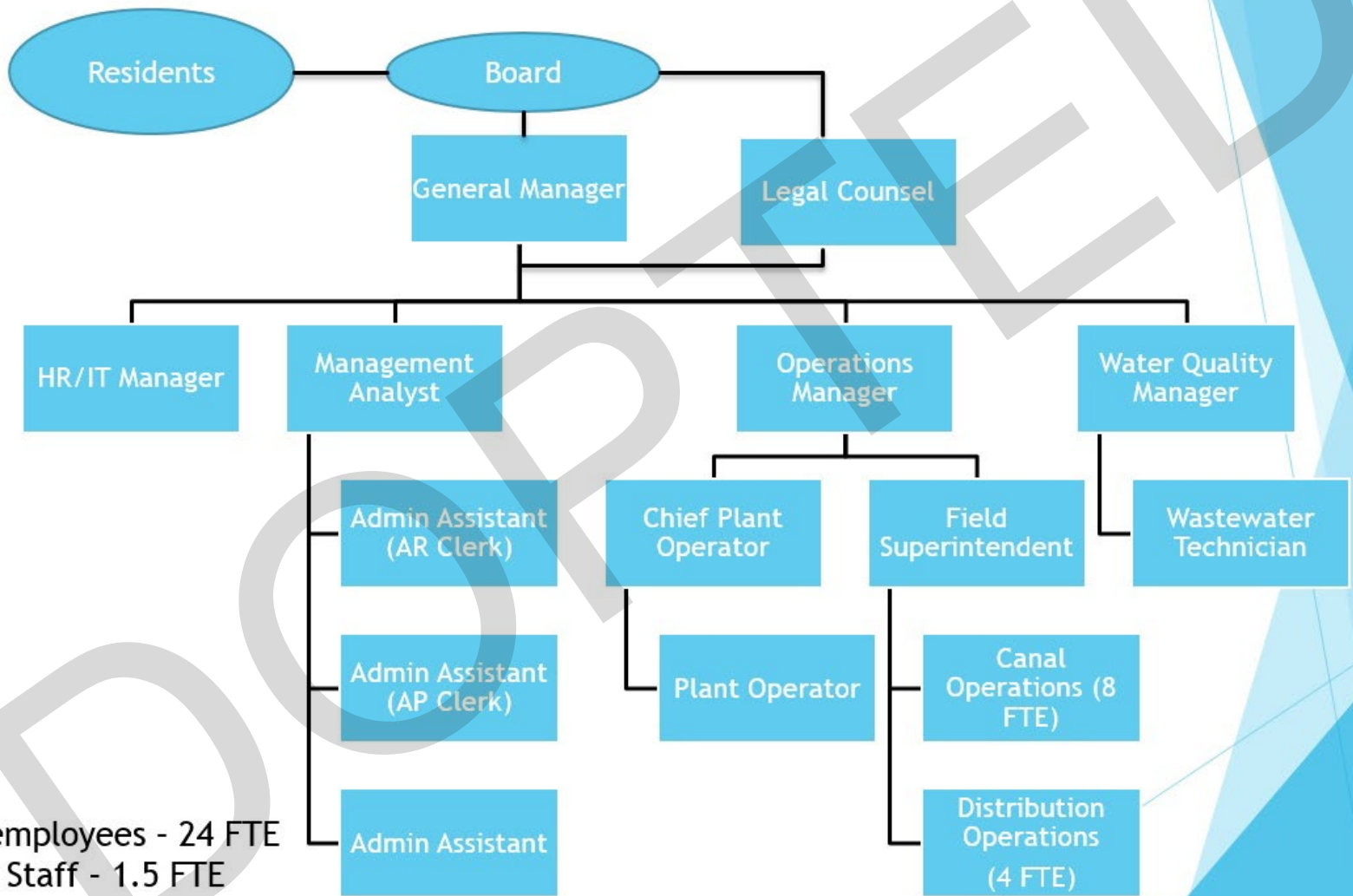
GDPUD History

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

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

III. District Organizational Chart

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



District employees - 24 FTE
 Contract Staff - 1.5 FTE

Fund Budget Summary

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
Fund Summary
 Fiscal Year 2019-2020
 June 4, 2019

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Summary of Restricted Funds

Fiscal Year 2019-2020

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

Notes:

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

IV. Schedule of Transfers

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

V. Revenue Sources

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

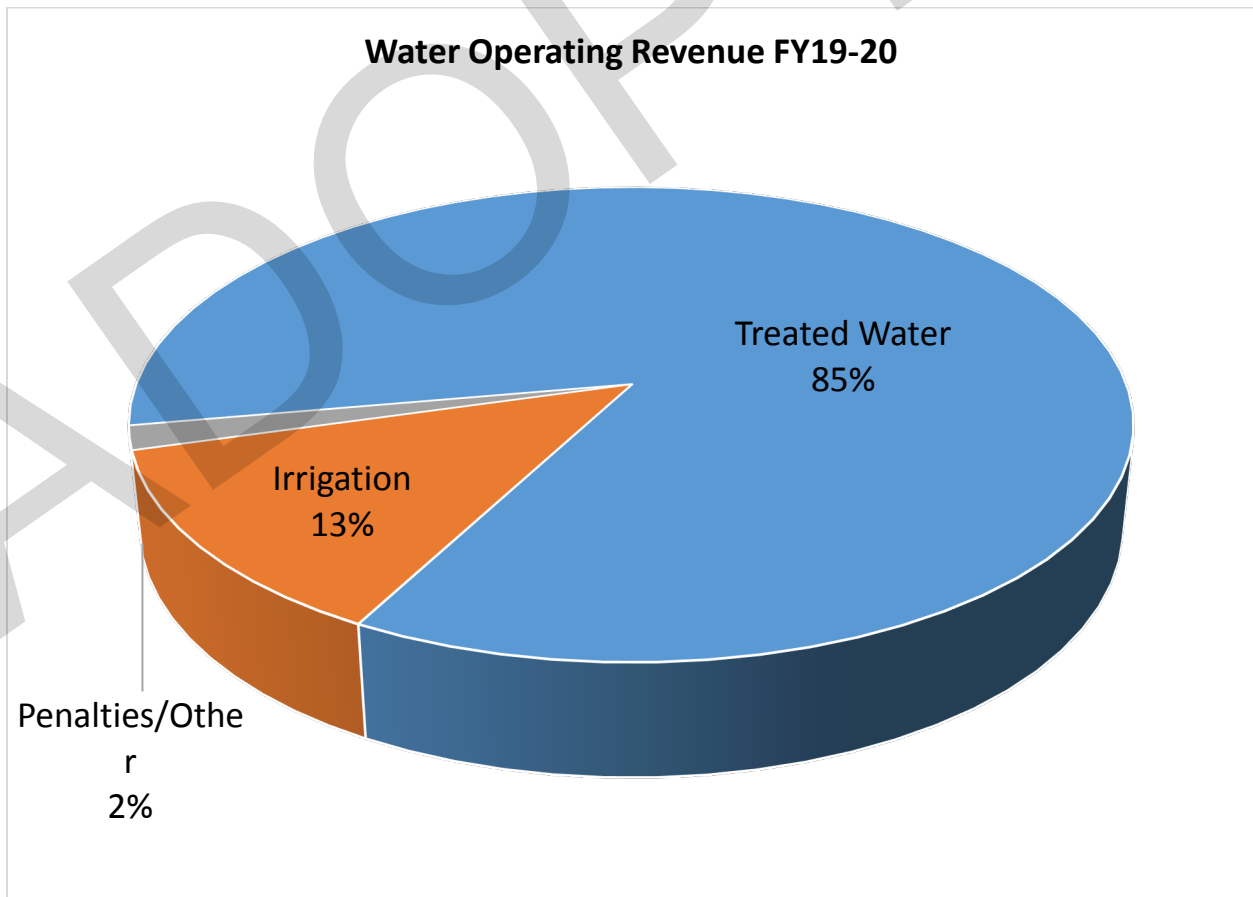
A. Operating Revenue

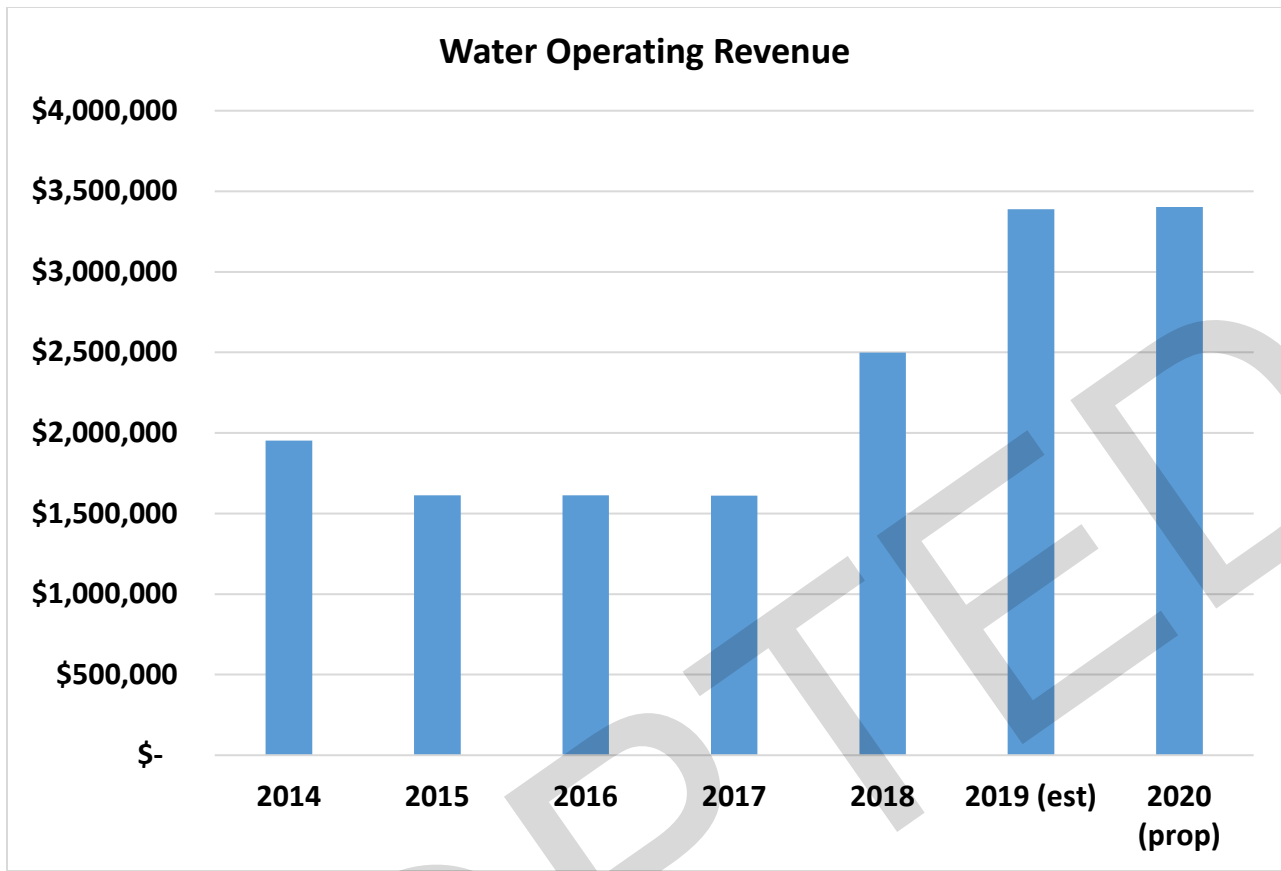
Water Sales

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

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

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





Wastewater Charges/Fees

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



B. Non Operating Revenue

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

Property Tax

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

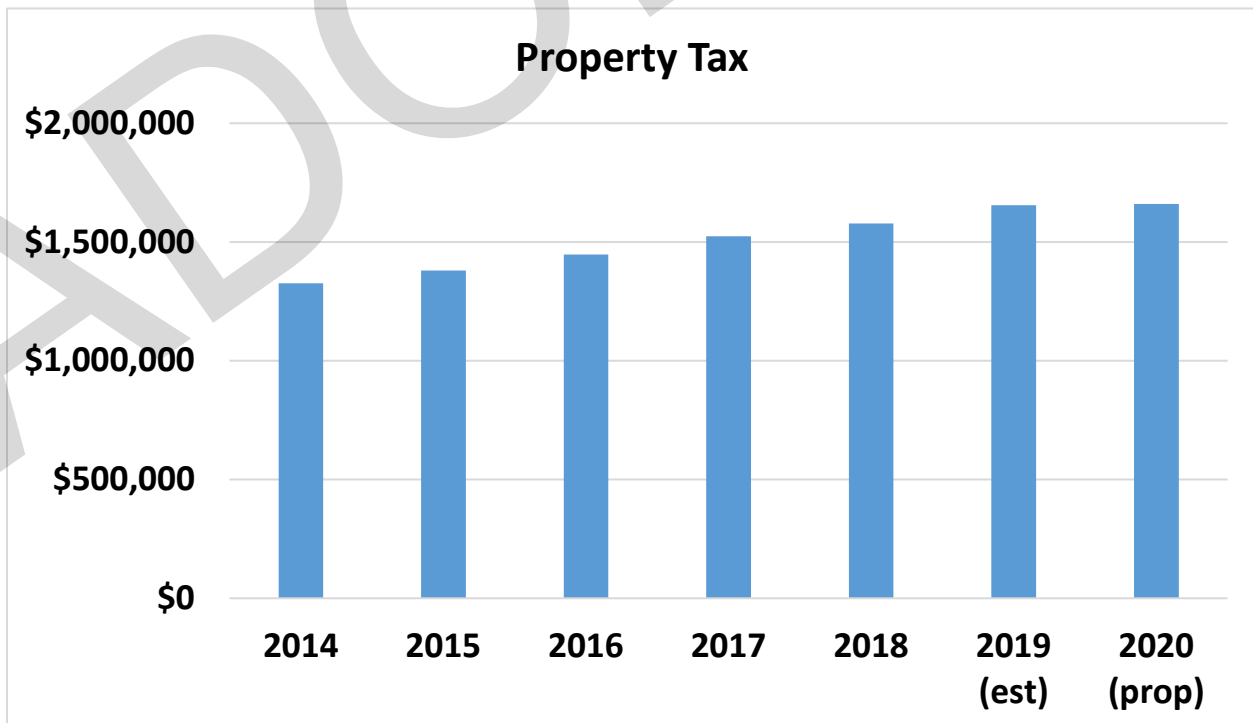
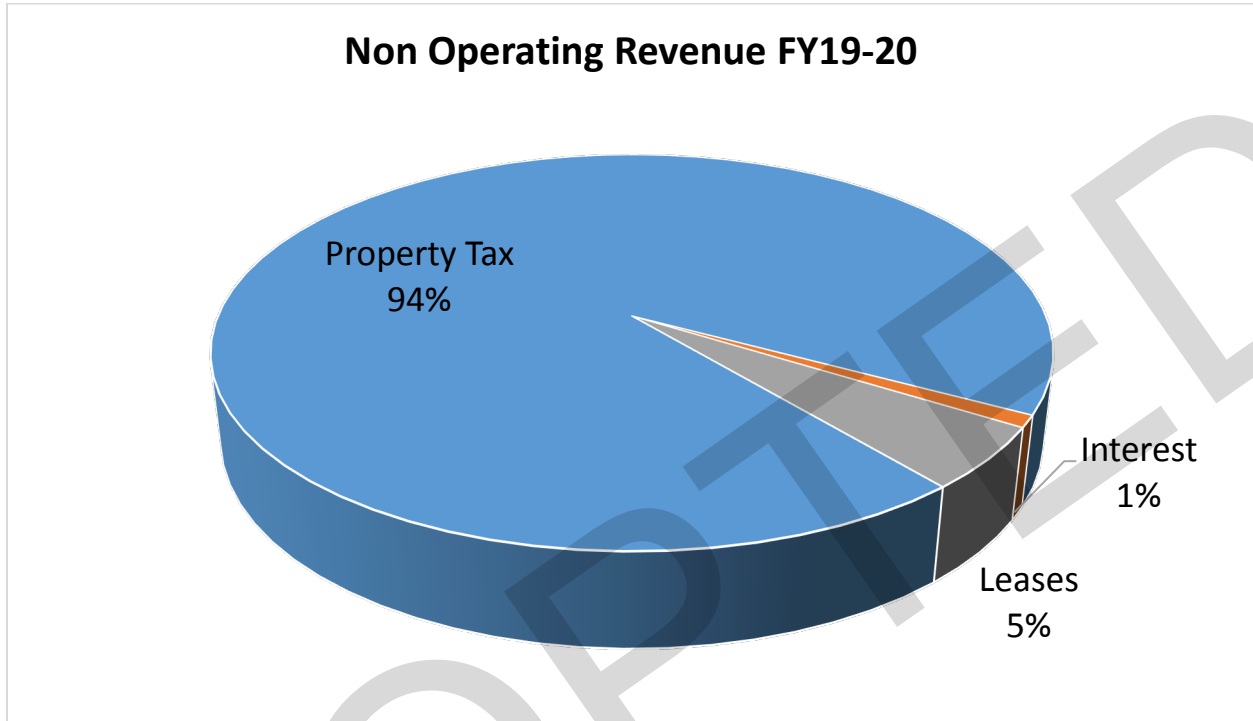
Interest, Leases, Other

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

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

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

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



C. Unrestricted Reserve Fund Revenue

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

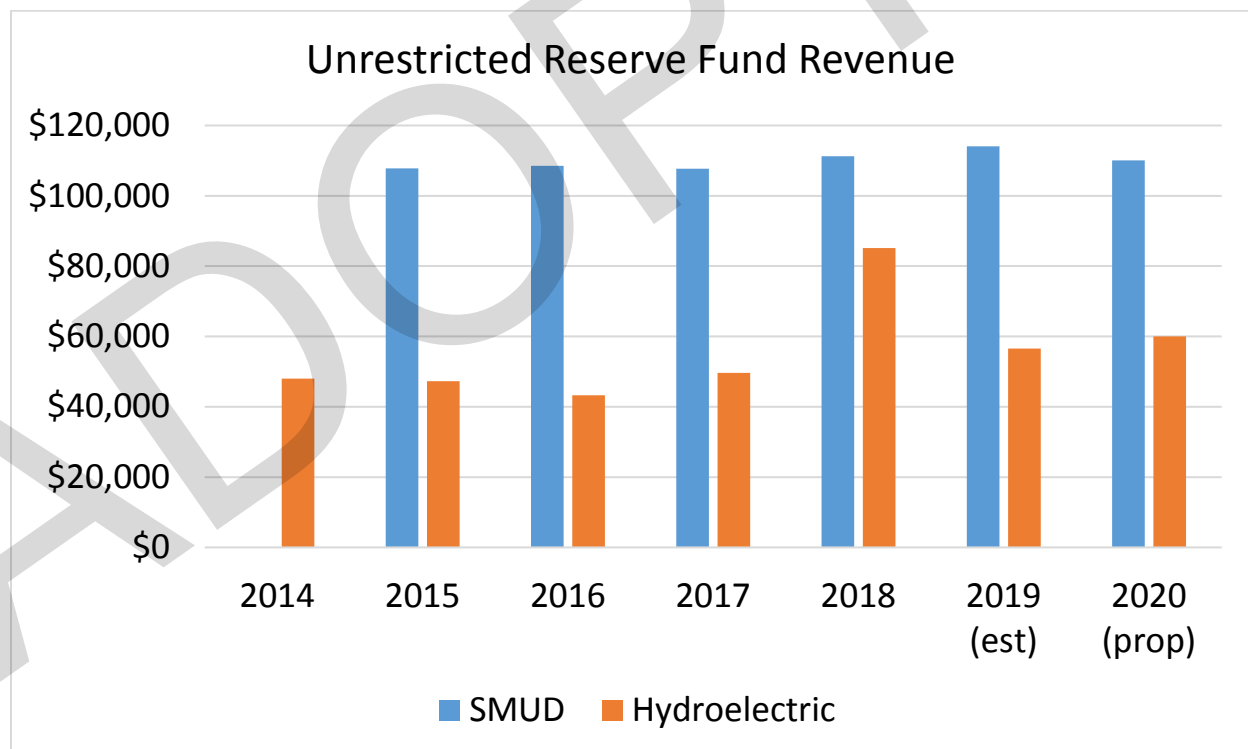
Sacramento Municipal Utility District (SMUD)

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

Hydroelectric

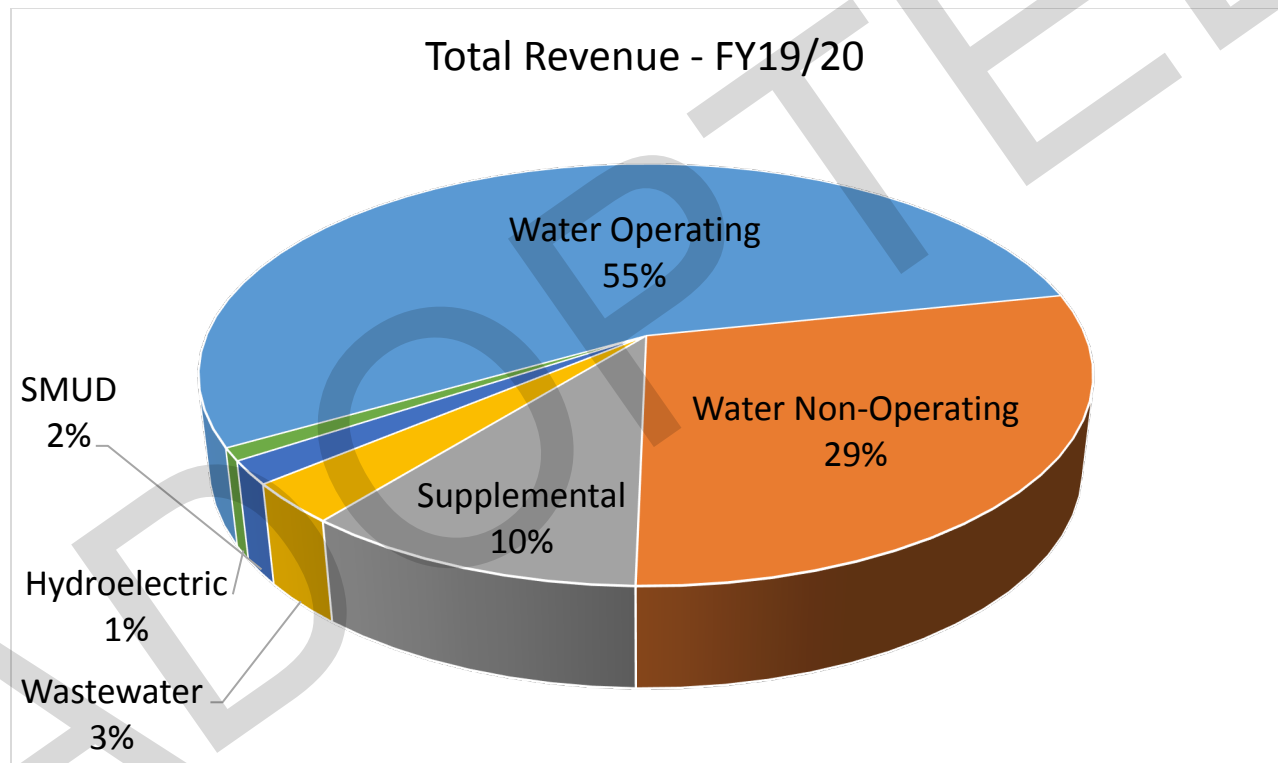
The district also receives hydroelectric royalty payments for the Buckeye and Tunnel Hill facilities. During FY18-19, the hydroelectric royalty payments are estimated to be \$56,564 and they are projected to be \$60,000 for FY19-20.

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

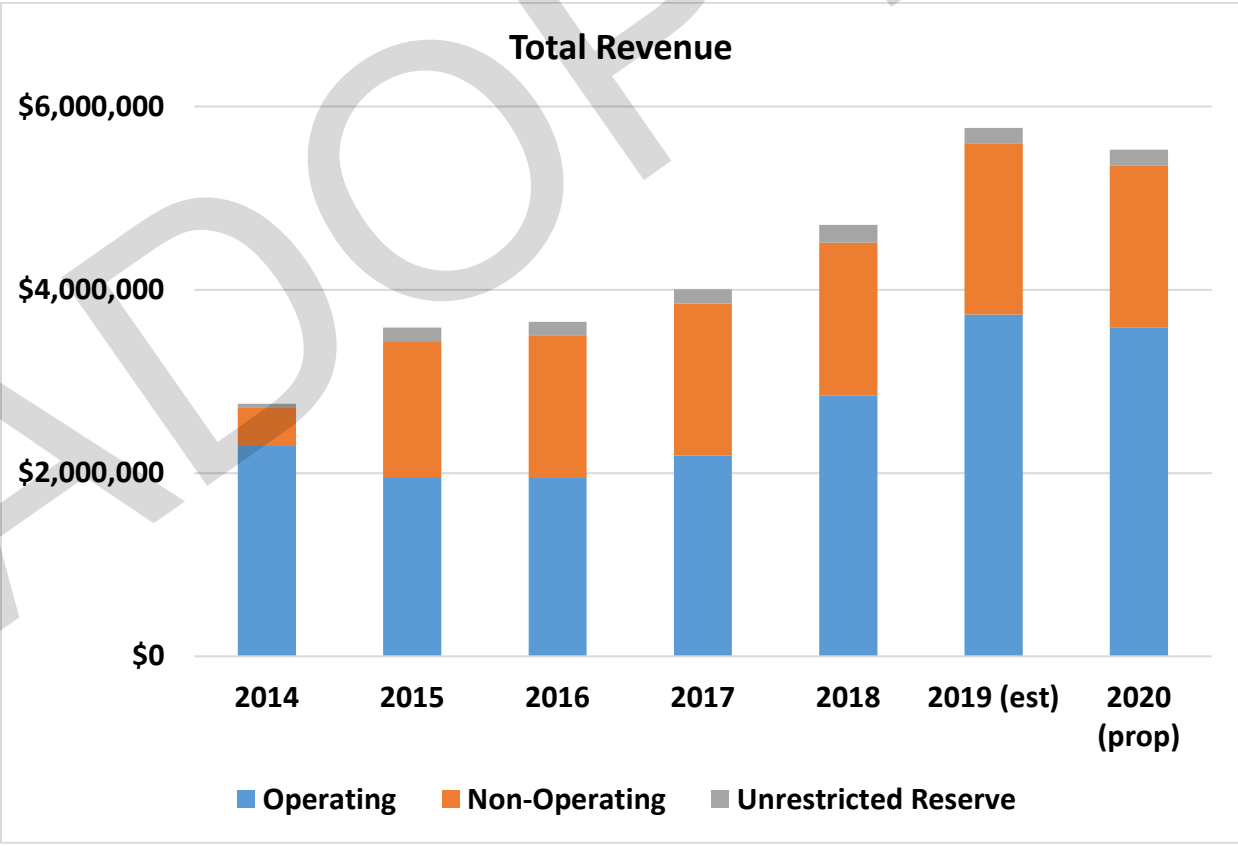
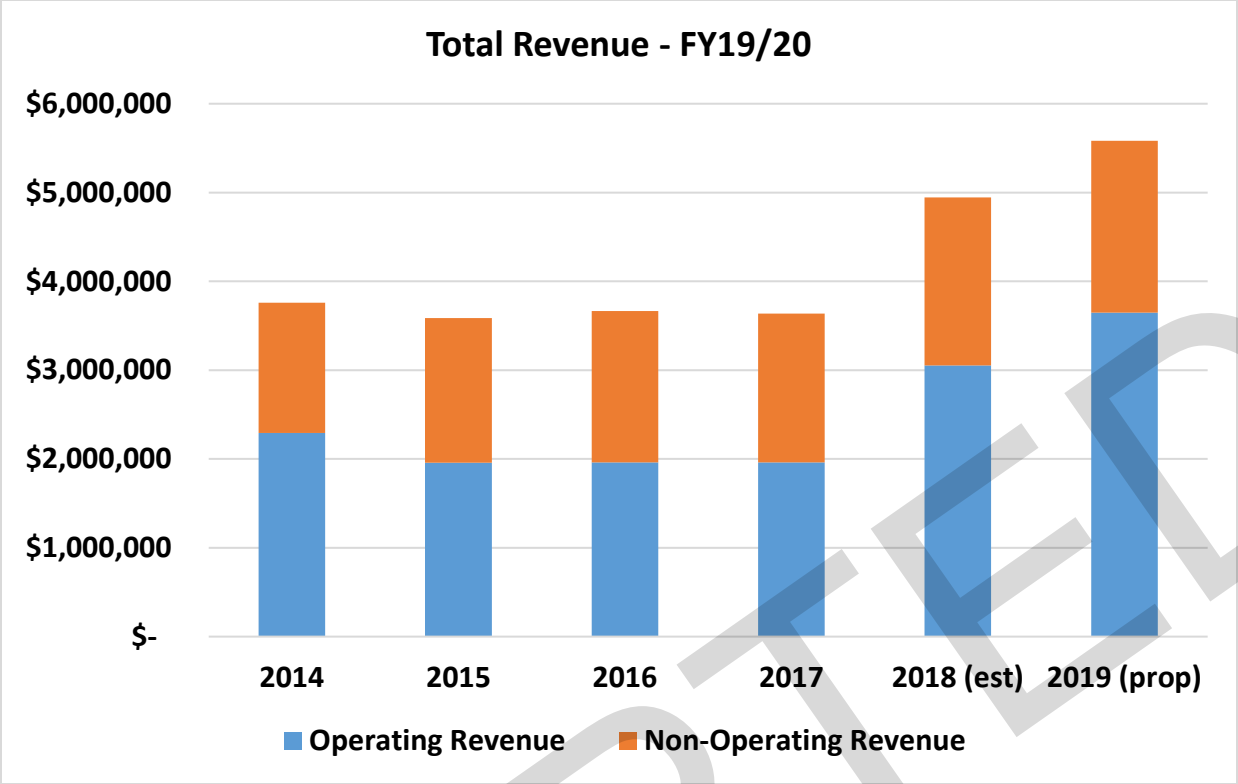


D. Supplemental Charge

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



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



VI. Expenses

A. Operating

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

5100 – Source of Supply

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

5200 - Transmission & Distribution of Raw Water

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

5300 – Water Treatment

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

5400 – Transmission & Distribution of Treated Water

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

5500 – Customer Service

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

5600 – General & Administration

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

6700 – Wastewater (Zone)

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

B. Operating Expense Highlights

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

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

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

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

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

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

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

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

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

C. Capital Improvement Projects

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

ADOPTED

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Revenue Summary

Fiscal Year 2019-20

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

Notes:

- (1) Supplemental charge revenue can only be used to fund the State Revolving Fund loan
- (2) Other revenue are connection fees

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

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

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

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

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

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
5100 - Source of Supply
 Fiscal Year 2019-2020

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
5100 - Source of Supply
 Fiscal Year 2019-2020

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

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

ACCOUNT	ACCOUNT DESC.	FY 2017-18	FY 2018-19				FY 2019-20	
		ACTUAL	ANNUAL BUDGET	MARCH 2019 ACTUAL	APR - JUN 2019 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
<i>Expenses</i>								
5010 Super & Labor		\$ 254,422	\$ 259,665	\$ 191,656	\$ 62,288	\$ 253,945	\$ 295,792	\$ 295,792
5011 Wages-Part time		19,334	5,000	3,580	-	3,580	5,000	5,000
5012 Pension Expense		-	-	-	-	-	-	-
5013 PERS UAL		167,911	155,606	116,687	38,896	155,583	198,450	198,450
5014 P.E.R.S.		24,165	25,638	18,330	5,957	24,287	28,274	28,274
5016 Payroll Taxes		22,202	25,967	16,727	5,436	22,164	29,579	29,579
5017 Standby		11,680	13,060	9,040	2,938	11,978	5,237	5,237
5018 Insurance - H&L		85,146	86,960	73,137	23,770	96,907	101,500	101,500
5019 Overtime		22,228	13,905	11,337	3,684	15,021	18,360	18,360
<i>Total salaries and benefits</i>		<u>607,089</u>	<u>585,801</u>	<u>440,494</u>	<u>142,970</u>	<u>583,464</u>	<u>682,192</u>	<u>682,192</u>
5020 Insurance - W.C		16,784	8,803	6,452	2,097	8,548	9,964	9,964
5034 Insurance - Gen		16,139	-	-	-	-	-	-
5038 Mat. & Supp.		22,561	22,200	8,196	2,732	10,928	20,416	20,416
5039 Materials - Oth		3,859	-	-	-	-	-	-
5040 Office Supplies		722	1,600	-	-	-	100	100
5041 Staff Develop		50	1,500	-	-	-	1,500	1,500
5044 Utilities		1,417	1,292	748	249	997	1,357	1,357
5046 Veh. Maint.		9,277	10,000	6,007	2,002	8,010	10,000	10,000
5048 Vehicle - Oper		15,117	13,500	11,449	3,816	15,266	15,500	15,500
5068 Retiree Bene		-	-	-	-	-	-	-
5080 Outside Serv		1,159	-	-	-	-	1,700	1,700
5084 Government Reg		118	-	-	-	-	-	-
5090 Other		240	-	-	-	-	-	-
<i>Total services and supplies</i>		<u>87,443</u>	<u>58,895</u>	<u>32,853</u>	<u>10,897</u>	<u>43,750</u>	<u>60,537</u>	<u>60,537</u>
<i>Total operating expenses</i>		<u>\$ 694,531</u>	<u>\$ 644,696</u>	<u>\$ 473,347</u>	<u>\$ 153,867</u>	<u>\$ 627,214</u>	<u>\$ 742,728</u>	<u>\$ 742,728</u>
5094 Depreciation		-	-	-	-	-	-	-
5095 CAPITAL ACQUISITION		-	36,033	439	35,594	36,033	60,900	60,900
<i>Total capital outlay</i>		<u>-</u>	<u>36,033</u>	<u>439</u>	<u>35,594</u>	<u>36,033</u>	<u>60,900</u>	<u>60,900</u>
7999 Transfers Out		-	-	-	-	-	-	-
<i>Total Expenses</i>		<u>\$ 694,531</u>	<u>\$ 680,729</u>	<u>\$ 473,786</u>	<u>\$ 189,461</u>	<u>\$ 663,247</u>	<u>\$ 803,628</u>	<u>\$ 803,628</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5300 - Water Treatment

Fiscal Year 2019-2020

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
5300 - Water Treatment
 Fiscal Year 2019-2020

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

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

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

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

ACCOUNT	ACCOUNT DESC.	FY 2017-18	FY 2018-19			FY 2019-20		
		ACTUAL	ANNUAL BUDGET	MARCH 2019 ACTUAL	APR - JUN 2019 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
	5094 Depreciation	-	-	-		-		
	5095 CAPITAL ACQUISITION	-	38,833	3,961	34,872	38,833	5,500	5,500
	<i>Total capital outlay</i>	-	38,833	3,961	34,872	38,833	5,500	5,500
	7999 Transfers Out	-	-	-		-		
	<i>Total Expenses</i>	<u>\$ 803,764</u>	<u>\$ 995,960</u>	<u>\$ 573,383</u>	<u>\$ 221,594</u>	<u>\$ 794,976</u>	<u>\$ 702,582</u>	<u>\$ 702,582</u>

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

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5600 - Administration

Fiscal Year 2019-2020

ACCOUNT	ACCOUNT DESC.	FY 2017-18	FY 2018-19				FY 2019-20	
		ACTUAL	ANNUAL BUDGET	MARCH 2019 ACTUAL	APR - JUN 2019 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
<i>Expenses</i>								
5010 Super & Labor		\$ 286,259	\$ 294,584	\$ 277,046	\$ 90,040	\$ 367,086	\$ 395,891	\$ 395,891
5011 Wages-Part time		25,872	-	24,201	7,200	31,401	20,000	20,000
5012 Pension Expense		-	-	-	-	-	-	-
5013 PERS UAL		55,851	94,873	71,168	23,130	94,298	187,810	187,810
5014 P.E.R.S.		26,467	29,086	24,852	8,077	32,929	37,842	37,842
5015 I.C.M.A.		7,750	7,790	5,664	2,086	7,750	7,750	7,750
5016 Payroll Taxes		24,317	29,458	23,277	7,565	30,842	39,589	39,589
5018 Insurance - H&L		51,650	98,654	59,807	19,437	79,245	135,849	135,849
5019 Overtime		563	15,775	76	25	101	24,573	24,573
<i>Total salaries and benefits</i>		<u>478,728</u>	<u>570,220</u>	<u>486,092</u>	<u>157,560</u>	<u>643,652</u>	<u>849,304</u>	<u>849,304</u>
5020 Insurance - W.C		1,261	9,986	529	172	700	13,336	13,336
5027 Audit		16,773	21,945	18,560	3,385	21,945	21,945	21,945
5034 Insurance - Gen		5,178	72,500	70,024	2,476	72,500	76,126	76,126
5036 Legal		200,384	150,000	134,458	44,819	179,277	200,000	200,000
5038 Mat.& Supp.		-	-	-	-	-	5,568	5,568
5039 Materials - Oth		2,437	2,400	1,780	593	2,373	2,520	2,520
5040 Office Supplies		37,969	38,150	30,462	10,154	38,150	37,900	37,900
5041 Staff Develop		5,726	5,000	3,279	1,093	4,372	6,200	6,200
5042 Travel		3,715	9,140	1,485	495	9,140	12,220	12,220
5044 Utilities		24,983	12,169	18,173	6,058	24,230	31,814	31,814
5046 Veh. Maint.		103	1,000	132	44	176	-	-
5048 Vehicle - Oper		50	1,000	733	244	977	-	-
5060 Payroll Process		3,294	6,000	7,036	2,345	9,381	9,400	9,400
5063 Bank Fees		-	1,000	193	64	257	6,000	6,000
5068 Retiree Bene		76,048	90,000	76,344	25,448	101,792	102,000	102,000
5070 Director Remun		24,031	24,000	17,600	5,867	24,000	24,000	24,000
5076 Bldg. Maint. Water Treatmnt		4,599	5,000	6,742	2,247	7,000	5,000	5,000
5080 Outside Serv		165,199	152,600	102,133	34,044	136,177	146,080	146,080
5084 Government Reg		6,722	3,300	118	39	157	-	-
5089 Memberships Srce of Supply		27,704	25,000	22,881	7,627	25,000	24,450	24,450
5090 Other		2,427	18,000	2,309	770	3,078	3,000	3,000
5091 Elections		-	10,000	6,782	2,261	9,043	-	-
<i>Total services and supplies</i>		<u>608,602</u>	<u>658,190</u>	<u>521,751</u>	<u>150,245</u>	<u>669,727</u>	<u>727,559</u>	<u>727,559</u>
<i>Total operating expenses</i>		<u>\$ 1,087,330</u>	<u>\$ 1,228,410</u>	<u>\$ 1,007,843</u>	<u>\$ 307,805</u>	<u>\$ 1,313,379</u>	<u>\$ 1,576,863</u>	<u>\$ 1,576,863</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5600 - Administration

Fiscal Year 2019-2020

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
Fund 40 - ALT Wastewater Zone
 Fiscal Year 2019-2020

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
Fund 40 - ALT Wastewater Zone
 Fiscal Year 2019-2020

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
Expense Detail
 Fiscal Year 2019-2020

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Expense Detail

Fiscal Year 2019-2020

TOTAL - Staff Development	5041	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,000	\$ 1,290	\$ 6,200	\$ 1,500	\$ 15,490
Travel Conference	5042	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Conference (ACWA 2 Staff, 2 Board)							\$ 6,320	\$ 6,320	
Conference-CSDA Leadership (2 Board)							1,500	1,500	
Government Finance Office Conference							1,800	1,800	
CSDA General Manager Leadership Summit							1,600	1,600	
CRWA Conference (Ops Mgr, 2 Leads)				1,000	1,000		1,000	3,000	
TOTAL - Travel-Conference	5042	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 12,220	\$ -	\$ 14,220
Utilities	5044	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Pagers (American Messaging)		\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200
ADT (Security System)				600			2,000		2,600
Ferrellgas				22,000			5,000		27,000
Water Flow Measuring (Picovale)		8,820	-	3,340	9,670				21,830
Royal Septic (Walton Lake)						1,500			1,500
Trash (El Dorado & Sierra Disposal)		-		2,500			1,200		3,700
Telephone (AT&T)				4,000		5,000	5,000	2,500	16,500
Telephone (Powernet Global)							2,000		2,000
Telephone (Verizon)		678	1,357	1,824	2,709		1,614	800	8,982
Electricity (PG&E)		-	-	145,000	8,000	-	15,000	15,000	183,000
TOTAL - Utilities	5044	\$ 9,498	\$ 1,357	\$ 179,464	\$ 20,379	\$ 6,500	\$ 31,814	\$ 18,300	\$ 267,312
Vehicle & Equipment Maintenance	5046	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Generator Maintenance (C&D Power)				\$ 2,000				\$ 1,000	\$ 3,000
General Vehicle & Equipment Maintenance		8,000	10,000	5,000	10,000			1,000	34,000
TOTAL - Vehicle & Equipment Maintenance	5046	\$ 8,000	\$ 10,000	\$ 7,000	\$ 10,000	\$ -	\$ -	\$ 2,000	\$ 37,000
Vehicle Operations	5048	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
TOTAL - Vehicle Operations (Fuel)	5048	\$ 6,200	\$ 15,500	\$ 6,500	\$ 22,000			\$ 4,500	\$ 54,700

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
Expense Detail
Fiscal Year 2019-2020

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

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

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
TOTAL - Other: Memberships	5089	\$ 616	\$ 616	\$ 616	\$ 80	\$ -	\$ 24,450	\$ 616	\$ 26,994

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Expense Detail

Fiscal Year 2019-2020

CAPITAL ACQUISITION	5095	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Vehicle (2 dodge 1500)			\$ 50,000					\$	50,000
Forklift (Treatment Plant)				30,000					30,000
Polaris Ranger with Tracks		35,000							35,000
Computer for Distribution					3,500				3,500
Winch and Bumper for Unit 2		3,500							3,500
Backflow Testing Program Software							5,000		5,000
Water Trailer		1,000	1,000		2,000				4,000
Billing/Accounting Software						60,000	60,000		120,000
Canal Flowmeter			1,400						1,400
Parshall Flume (24 Inches)			8,500						8,500
									-
	\$ 39,500	\$ 60,900	\$ 30,000	\$ 5,500	\$ 60,000	\$ 65,000	\$ -	\$	260,900
Total	\$ 144,208	\$ 112,089	\$ 351,743	\$ 164,195	\$ 114,806	\$ 331,752	\$ 104,810	\$	1,323,603

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Summary of Restricted Funds

Fiscal Year 2019-2020

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

Notes:

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