



Agenda Packet

GDPUD

Special Board Meeting

Monday, June 1, 2020

12:30PM



GDPUD

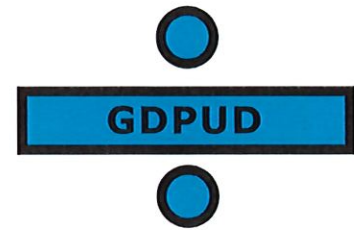


NEW BUSINESS

Item

4.A.

REPORT TO THE BOARD OF DIRECTORS
SPECIAL BOARD MEETING OF 1 JUNE 2020
AGENDA ITEM NO. 4.A.



AGENDA SECTION: NEW BUSINESS

SUBJECT: PRESENTATION OF DRAFT FISCAL YEAR 2020/21 BUDGET
FOR THE GEORGETOWN DIVIDE PUBLIC UTILITIES DISTRICT

PREPARED BY: Jeff Nelson, Interim General Manager

APPROVED BY: Jeff Nelson, Interim General Manager

BACKGROUND

The Georgetown Divide Public Utilities District (GDPUD) staff typically present a draft budget for the upcoming fiscal year (FY) to the Board of Directors for informational purposes in advance of the staff request to Board of Directors to approve the proposed budget.

DISCUSSION

GDPUD staff has developed the attached draft budget and presentation for the Board of Directors in anticipation of staff's request to approve a final budget for the 2020/21 FY during the June regular Board meeting. Staff look forward to comments and feedback from the Board of Directors.

FISCAL IMPACT

None.

CEQA ASSESSMENT

Not a CEQA Project.

RECOMMENDED ACTION

Provide feedback to staff.

AGENDA ITEM 4.A.

Attachment 1

DRAFT BUDGET

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

Description	Beginning Balance	Revenues	Expenses	Ending Balance
<u>10 - GENERAL FUND</u>				
<i>Revenue</i>				
Water operating revenue	\$ -	\$ 3,313,109	\$ -	\$ -
Non-operating revenue		1,864,494		
Supplemental charge		-		
<i>Total revenue</i>	<u>\$ -</u>	<u>\$ 5,177,603</u>	<u>\$ -</u>	<u>\$ -</u>
5100 - Source of Supply	\$ -	\$ -	\$ 482,478	\$ -
5200 - Raw Water			812,540	
5300 - Water Treatment			782,743	
5400 - Treated Water			821,192	
5500 - Customer Service			328,599	
5600 - Admin			1,842,468	
Low Income Rate Assistance Program (Property Tax)			35,000	
<i>Total expenses</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,105,020</u>	<u>\$ -</u>
<i>Transfers</i>				
Transfer supplemental charge to SRF Loan Fund			\$ -	
Transfer from Operating to Capital Reserve (Fund 43)			-	
<i>Total Transfers</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL GENERAL FUND	<u>\$ 2,000,687</u>	<u>\$ 5,177,603</u>	<u>\$ 5,105,019</u>	<u>\$ 2,073,271</u>
<u>40 - ALT ZONE FUND</u>				
<i>Revenue</i>				
Wastewater operating revenue	\$ -	\$ 200,317	\$ -	\$ -
<i>Total revenue</i>	<u>\$ -</u>	<u>\$ 200,317</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Expenses</i>				
6700 - Zone	\$ -	\$ -	\$ 340,700	\$ -
<i>Total expenses</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 340,700</u>	<u>\$ -</u>
TOTAL ALT ZONE FUND	<u>\$ 1,078,987</u>	<u>\$ 200,317</u>	<u>\$ 340,700</u>	<u>\$ 938,605</u>
GRAND TOTAL REVENUES AND EXPENSES	<u>\$ 3,079,674</u>	<u>\$ 5,377,920</u>	<u>\$ 5,445,720</u>	<u>\$ 3,011,876</u>
<u>UNRESTRICTED RESERVE FUNDS</u>				
08 - SMUD	\$ 426,802	\$ 115,000	\$ -	\$ 541,802
19 - Stumpy Meadows	1,081,863	-	-	1,081,863
24 - ALT Capital Reserve	114,305	-	-	114,305
30 - Small Hydro	788,354	60,000	-	848,354
43 - Capital Reserve	962,126	-	905,185	56,941
TOTAL UNRESTRICTED RESERVE FUNDS	<u>\$ 3,373,450</u>	<u>\$ 175,000</u>	<u>\$ 905,185</u>	<u>\$ 2,643,265</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
Revenue Summary
Fiscal Year 2020-21

Description	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2019-20 Projected	FY 2020-21 Proposed
WATER OPERATING REVENUE				
Water Sales				
Residential	\$ 2,411,551	\$ 2,900,000	\$ 2,492,182	\$ 2,500,000
Commercial/Construction	315,497	10,000	331,327	329,000
Irrigation	416,369	436,179	409,270	407,243
Penalties	50,625	46,000	30,358	30,000
Other (2)	59,679	9,653	45,976	46,866
	<u>\$ 3,253,721</u>	<u>\$ 3,401,832</u>	<u>\$ 3,309,113</u>	<u>\$ 3,313,109</u>
WATER NON-OPERATING REVENUE				
Property taxes	1,657,978	1,720,000	1,646,043	1,687,194
Interest Income	75,433	52,100	57,306	57,300
Leases	83,790	89,551	125,523	120,000
Sale of Assets				
Other	-	-	-	-
	<u>\$ 1,817,201</u>	<u>\$ 1,861,651</u>	<u>\$ 1,828,872</u>	<u>\$ 1,864,494</u>
Supplemental Charge (1)	549,529	-	-	-
	<u>\$ 5,620,451</u>	<u>\$ 5,263,483</u>	<u>\$ 5,137,985</u>	<u>\$ 5,177,603</u>
WASTEWATER OPERATING REVENUE				
Zone charges	313,372	150,500	149,298	168,317
Escrow fees	28,800	28,000	17,333	20,000
Septic design fees	1,900	3,000	3,280	3,000
Interest income	16,894	9,000	11,981	9,000
Other	-	-	-	-
	<u>\$ 360,967</u>	<u>\$ 190,500</u>	<u>\$ 181,893</u>	<u>\$ 200,317</u>
	<u>\$ 5,981,418</u>	<u>\$ 5,453,983</u>	<u>\$ 5,319,878</u>	<u>\$ 5,377,920</u>

Notes:

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

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

ACCOUNT	ACCOUNT DESC.	FY 2018-19		FY 2019-20			FY 2020-21	
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
3010	Water Sales-Res	\$ 2,411,551	\$ 2,900,000	\$ 1,661,455	\$ 830,727	\$ 2,492,182	\$ 2,500,000	
3020	Water Sales-Corn	307,650	-	211,667	105,834	317,501	317,000	
3030	Water Sales-Cst	7,846	10,000	10,370	3,457	13,826	12,000	
3040	Water Sales-Irr	416,369	436,179	246,391	162,879	409,270	407,243	
3045	SURCHARGE	549,529	-	-	-	-	-	
3060	Installation	8,741	9,653	2,730	1,024	3,754	3,856	
3090	Other Operating	0	-	20	7	27	-	
3180	MAT/LABOR CHG	55	-	-	-	-	-	
4020	Interest	67,470	52,100	37,826	14,185	52,011	52,000	
4020	Interest	7,963	-	3,851	1,444	5,295	5,300	
4030	Penalties	50,625	46,000	30,358	-	30,358	30,000	
4040	Lease/Media One	81,964	89,551	91,289	34,233	125,523	120,000	
4050	Property Taxes	1,657,978	1,720,000	845,731	800,312	1,646,043	1,687,194	
4060	Sale of Assets	-	-	-	-	-	-	
4090	Other/lease	1,826	-	-	-	-	43,000	
4090	Other/lease	50,883	-	30,687	11,508	42,195	-	
4999	Transfers In	-	-	-	-	-	-	
Total Revenues		\$ 5,620,451	\$ 5,263,483	\$ 3,172,375	\$ 1,965,610	\$ 5,137,985	\$ 5,177,603	\$ -

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

ACCOUNT	ACCOUNT DESC.	FY 2018-19		FY 2019-20		FY 2020-21		
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED		ADOPTED
						ACTUAL	ACTUAL	
5010	Super & Labor	\$ 1,344,082	\$ 1,468,126	\$ 1,034,360	\$ 336,167	\$ 1,370,527	\$ 1,568,828	
5011	Wages-Part time	65,927	25,000	34,716	2,000	36,716	20,000	
5012	Pension Expense	-	-	-	-	-	-	
5013	PERS UAL	479,744	526,495	526,495	3,619	526,495	470,622	
5014	P.E.R.S.	134,140	140,332	103,553	33,655	137,207	149,002	
5015	I.C.M.A.	7,452	7,750	5,702	2,086	7,788	7,650	
5016	Payroll Taxes	116,724	146,811	90,766	29,499	120,265	156,883	
5017	Standby	55,940	22,340	38,570	12,535	51,105	51,310	
5018	Insurance - H&L	471,188	503,783	296,806	96,462	393,267	360,910	
5019	Overtime	83,280	91,128	69,621	22,618	92,239	115,818	
	<i>Total salaries and benefits</i>	<u>2,758,477</u>	<u>2,931,765</u>	<u>2,200,588</u>	<u>538,640</u>	<u>2,735,609</u>	<u>2,901,024</u>	
5020	Insurance - W.C	35,071	49,455	28,250	9,181	37,431	52,517	
5027	Audit	24,510	21,945	15,610	3,385	18,995	25,000	
5034	Insurance - Gen	76,605	76,126	79,002	2,476	81,478	85,552	
5036	Legal	191,998	200,000	78,230	26,077	104,306	200,000	
5038	Mat.& Supp.	166,303	197,077	145,281	48,427	193,708	307,310	
5039	Materials - Oth	18,811	12,520	5,988	1,996	7,984	12,520	
5040	Office Supplies	62,689	65,615	37,195	12,398	49,593	72,616	
5041	Staff Develop	4,905	13,990	3,466	1,155	4,622	15,300	
5042	Travel	6,037	12,220	7,426	2,475	9,901	12,220	
5044	Utilities	249,546	249,012	187,865	62,622	250,487	262,341	
5046	Veh. Maint.	30,772	35,000	26,435	8,812	35,246	39,500	
5048	Vehicle - Oper	53,173	50,200	44,448	14,816	59,264	63,800	
5060	Payroll Process	13,450	9,400	18,285	6,095	24,380	25,000	
5063	Bank Fees	253	6,000	114	38	152	1,000	
5068	Retiree Bene	102,248	102,000	68,983	22,994	91,977	98,000	
5070	Director Remun	23,600	24,000	17,235	6,765	24,000	24,000	
5076	Bldg. Maint. Water Treatmnt	7,907	7,000	10,296	825	7,000	12,000	
5080	Outside Serv	158,851	186,080	80,207	26,736	106,943	291,880	
5084	Government Reg	94,962	128,580	112,536	37,512	150,048	134,950	
5089	Memberships Srce of Supply	33,102	25,066	36,287	12,096	48,382	25,990	
5090	Other	35,242	3,000	3,431	1,144	4,574	5,000	
5091	Elections	6,782	-	-	-	-	8,500	
	<i>Total services and supplies</i>	<u>1,396,816</u>	<u>1,474,286</u>	<u>1,006,569</u>	<u>308,025</u>	<u>1,310,473</u>	<u>1,774,996</u>	
	<i>Total operating expenses</i>	<u>4,155,293</u>	<u>4,406,051</u>	<u>3,207,157</u>	<u>846,664</u>	<u>4,046,082</u>	<u>4,676,020</u>	

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

ACCOUNT	ACCOUNT DESC.	FY 2018-19		FY 2019-20			FY 2020-21	
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
7010 Interest		729	-	-	-	-	-	-
7011 PRINCIPLE EXP		-	-	12,081	-	12,081	-	-
7090 Other		-	-	-	-	-	-	-
5095 Capital Outlay		1,731	260,900	131,143	105,532	236,676	394,000	
	<i>Total capital outlay</i>	<u>2,461</u>	<u>260,900</u>	<u>143,224</u>	<u>105,532</u>	<u>248,756</u>	<u>394,000</u>	<u>-</u>
7999 Transfers Out		-	-	-	-	-	-	-
	<i>Total Expenses</i>	<u>\$ 4,157,754</u>	<u>\$ 4,666,951</u>	<u>\$ 3,350,381</u>	<u>\$ 952,197</u>	<u>\$ 4,294,838</u>	<u>\$ 5,070,020</u>	<u>\$ -</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
Summary of Restricted Funds
 Fiscal Year 2020-2021

Fund	Beginning Fund Balance	Revenues	Expenses	Ending Fund Balance
RESTRICTED FUNDS (3) (4) (5)				
09 CABY Grant	\$ 276,888	-	-	\$ 276,888
14 Stewart Mine	\$ (14,728)	-	-	\$ (14,728)
17 Water Development	\$ 417,038	-	-	\$ 417,038
20 ALT Fund (6)	\$ 589,013	648,000	-	\$ 1,237,013
29 State Revolving Fund	\$ 232,389	-	-	\$ 232,389
41 ALT Tank Replacement and Loan	\$ 39,937	-	-	\$ 39,937
42 ALT Community Disposal Service Reserve	\$ 142,569	-	58,500	\$ 84,069
51 Kelsey North Assessment District	\$ 8,394	-	-	\$ 8,394

Notes:

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**Proposed Budget
Expense Detail**

Fiscal Year 2020-2021

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget
Expense Detail

Fiscal Year 2020-2021

5089	\$	616	\$	616	\$	616	\$	80	\$	-	\$	24,758	\$	616	\$	27,302
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TOTAL - Other: Memberships

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget
Expense Detail

Fiscal Year 2020-2021

CAPITAL ACQUISITION	5095	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Vehicle (1 dodge 1500)					26,000.00				26,000.00
Tablets for field workers for use with new software								1,000.00	4,000.00
Computer upgrades for office			3,000.00			4,000.00	4,000.00		8,000.00
COVID 19 response office upgrade						15,000.00	15,000.00		30,000.00
Zone Tractor (Mower/Loader/Sprayer)								31,000.00	31,000.00
CDS Field Storage Units								4,000.00	4,000.00
Document Scanning for GIS	\$	1,000	\$ 5,000	\$ 80,000	\$ 6,000				12,000.00
Walton Generator (Treatment Plant)				1,000	3,000			1,000	80,000
Truck radios		1,000	2,000		8,000				8,000
Weed Wackers Distribution (2)					9,000				9,000
Walk behind pavement saw Dist							5,000		5,000
Backflow Testing Program Software									10,000
Water Trailer		2,000	2,000		6,000	40,000	40,000		80,000
Billing/Accounting Software									7,000
Leak Detector Dist					7,000				7,000
Stanleys Chipping Hammer					3,500				3,500
Two Traffic Plates Dist					3,500				3,500
Trench shoring Dist					10,000				10,000
Gunite Machine		37,500	37,500						75,000
Trailer for snow cat		4,000							4,000
Two Brush cutters			3,000						3,000
Stumpy Parshall Flume (60 inches)		10,000							10,000
	\$	55,500	\$ 52,500	\$ 81,000	\$ 82,000	\$ 59,000	\$ 64,000	\$ 37,000	\$ 431,000
Total	\$	238,803	\$ 187,973	\$ 414,240	\$ 265,739	\$ 119,430	\$ 423,938	\$ 157,626	\$ 1,807,749

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5100 - Source of Supply

Fiscal Year 2020-2021

ACCOUNT	ACCOUNT DESC.	FY 2018-19		FY 2019-20				FY 2020-21	
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED	
		\$	\$	\$	\$	\$	\$	\$	
5010 Super & Labor		114,161	143,232	74,308	24,150	98,458	142,253		
5011 Wages-Part time		2,554	-	-	-	-	-		
5013 PERS UAL		19,190	10,856.00	10,856	-	10,856	10,492		
5014 P.E.R.S.		12,206	13,691.00	7,718	2,508	10,227	13,511		
5016 Payroll Taxes		10,464	14,323.00	7,030	2,285	9,315	14,225		
5017 Standby		10,740	6,630.00	5,200	1,690	6,890	6,630		
5018 Insurance - H&L		49,757	49,150.00	23,504	7,639	31,143	41,803		
5019 Overtime		12,524	8,891.00	8,122	2,640	10,762	10,000		
	<i>Total salaries and benefits</i>	-	246,773	136,738	40,912	177,650	238,913	-	
5020 Insurance - W.C		4,232	4,825	4,619	1,501	6,120	4,762		
5028 Engineering		-	-	-	-	-	-		
5030 Equipment Maint		-	-	-	-	-	-		
5034 Insurance - Gen		-	-	-	-	-	-		
5038 Mat. & Supp.		6,781	12,594	4,379	1,460	5,838	39,130		
5039 Materials - Oth		6,314	-	2,285	762	3,047	-		
5040 Office Supplies		-	-	-	-	-	-		
5041 Staff Develop		-	1,500	-	-	-	1,500		
5044 Utilities		4,230	9,498	4,527	1,509	6,036	9,557		
5046 Veh. Maint.		4,517	8,000	5,045	1,682	6,727	8,000		
5048 Vehicle - Oper		6,839	6,200	5,225	1,742	6,967	8,000		
5068 Retiree Bene		-	-	-	-	-	-		
5080 Outside Serv		32,713	10,000	9,491	3,164	12,654	43,000		
5084 Government Reg		55,246	56,300	60,763	20,254	81,017	73,500		
5089 Memberships Srce of Supply		-	616	434	145	578	616		
5090 Other		-	-	-	-	-	-		
	<i>Total services and supplies</i>	120,871	109,533	96,767	32,217	128,984	188,065	-	
	<i>Total operating expenses</i>	\$ 352,466	\$ 356,306	\$ 233,505	\$ 73,129	\$ 306,634	\$ 426,978	\$ -	

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5100 - Source of Supply

Fiscal Year 2020-2021

ACCOUNT	ACCOUNT DESC.	FY 2018-19		FY 2019-20				FY 2020-21	
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED	
5094	Depreciation	-	-	-	-	-	-	-	
5095	CAPITAL ACQUISITION	439	39,500	32,095	7,405	39,500	55,500	55,500	
	<i>Total capital outlay</i>	439	39,500	32,095	7,405	39,500	55,500	-	
7999	Transfers Out	-	-	-	-	-	-	-	
	<i>Total Expenses</i>	\$ 352,905	\$ 395,806	\$ 265,599	\$ 80,534	\$ 346,134	\$ 482,478	\$ -	

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
Proposed Budget
5200 - Raw Water
 Fiscal Year 2020-2021

ACCOUNT	ACCOUNT DESC.	FY 2018-19		FY 2019-20			FY 2020-21	
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
	<i>Expenses</i>							
5010	Super & Labor	\$ 275,371	\$ 295,792	\$ 192,676	\$ 62,620	\$ 255,296	\$ 303,220	
5011	Wages-Part time	3,580	5,000	-	-	-	-	
5013	PERS UAL	155,583	211,683	211,683	-	211,683	187,633	
5014	P.E.R.S.	26,952	28,274	20,027	6,509	26,536	28,799	
5016	Payroll Taxes	22,937	29,579	17,903	5,818	23,721	30,322	
5017	Standby	13,780	5,237	9,170	2,980	12,150	13,260	
5018	Insurance - H&L	106,715	101,500	64,786	21,056	85,842	28,799	
5019	Overtime	22,906	18,360	14,600	4,745	19,345	23,000	
	<i>Total salaries and benefits</i>	<u>627,823</u>	<u>695,425</u>	<u>530,846</u>	<u>103,728</u>	<u>634,574</u>	<u>615,033</u>	
5020	Insurance - W.C	13,140	9,964	9,727	3,161	12,888	10,150	
5034	Insurance - Gen	-	-	-	-	-	-	
5038	Mat.& Supp.	17,084	20,416	11,927	3,976	15,902	100,500	
5039	Materials - Oth	2,161	-	658	219	877	-	
5040	Office Supplies	-	100	-	-	-	100	
5041	Staff Develop	-	1,500	-	-	-	1,500	
5044	Utilities	1,175	1,357	965	322	1,286	1,557	
5046	Veh. Maint.	10,246	10,000	6,891	2,297	9,188	10,000	
5048	Vehicle - Oper	17,521	15,500	11,169	3,723	14,892	15,500	
5068	Retiree Bene	-	-	-	-	-	-	
5080	Outside Serv	-	1,700	2,500	833	3,333	5,700	
5084	Government Reg	-	-	48	16	64	-	
5090	Other	-	-	-	-	-	-	
	<i>Total services and supplies</i>	<u>61,326</u>	<u>60,537</u>	<u>43,884</u>	<u>14,547</u>	<u>58,430</u>	<u>145,007</u>	
	<i>Total operating expenses</i>	<u>\$ 689,149</u>	<u>\$ 755,962</u>	<u>\$ 574,730</u>	<u>\$ 118,275</u>	<u>\$ 693,004</u>	<u>\$ 760,040</u>	
5094	Depreciation	-	-	-	-	-	-	
5095	CAPITAL ACQUISITION	439	60,900	1,082	35,594	36,676	52,500	
	<i>Total capital outlay</i>	<u>-</u>	<u>60,900</u>	<u>1,082</u>	<u>35,594</u>	<u>36,676</u>	<u>52,500</u>	
7999	Transfers Out	-	-	-	-	-	-	
	<i>Total Expenses</i>	<u>\$ 689,149</u>	<u>\$ 816,862</u>	<u>\$ 575,811</u>	<u>\$ 153,869</u>	<u>\$ 729,680</u>	<u>\$ 812,540</u>	

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

ACCOUNT	ACCOUNT DESC.	FY 2018-19			FY 2019-20			FY 2020-21		
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED		
5010	Super & Labor	\$ 166,600	\$ 189,635	\$ 151,733	\$ 49,313	\$ 201,046	\$ 205,306			
5011	Wages-Part time	-	-	-	-	-	-			
5013	PERS UAL	28,508	54,278	54,278	-	54,278	49,053			
5014	P.E.R.S.	19,924	18,126	16,170	5,255	21,426	19,499			
5016	Payroll Taxes	17,861	18,963	13,931	4,528	18,459	20,531			
5017	Standby	15,710	10,473	11,750	3,819	15,569	15,710			
5018	Insurance - H&L	74,719	65,073	48,357	15,716	64,073	20,531			
5019	Overtime	23,397	11,771	29,002	9,426	38,427	30,000			
	<i>Total salaries and benefits</i>	<u>346,719</u>	<u>368,319</u>	<u>325,221</u>	<u>88,056</u>	<u>413,277</u>	<u>360,630</u>	<u>-</u>		
5020	Insurance - W.C	5,059	6,388	4,228	1,374	5,602	6,873			
5028	Engineering	-	-	-	-	-	-			
5034	Insurance - Gen	-	-	-	-	-	-			
5038	Mat.& Supp.	72,613	67,763	56,464	18,821	75,286	71,080			
5039	Materials - Oth	5,640	10,000	355	118	474	10,000			
5040	Office Supplies	-	300	-	-	-	300			
5041	Staff Develop	250	1,500	912	304	1,216	1,500			
5044	Utilities	199,026	179,464	148,773	49,591	198,364	178,444			
5046	Veh. Maint.	4,278	7,000	5,175	1,725	6,900	9,500			
5048	Vehicle - Oper	6,740	6,500	10,742	3,581	14,323	15,000			
5068	Retiree Bene	-	-	-	-	-	-			
5076	Bldg. Maint. Water Treatmnt	-	2,000	-	-	-	2,000			
5080	Outside Serv	-	8,300	5,243	1,748	6,990	2,500			
5084	Government Reg	32,388	60,080	42,960	14,320	57,280	43,300			
5089	Memberships Srce of Supply	-	-	434	145	578	616			
5090	Other	-	-	-	-	-	-			
	<i>Total services and supplies</i>	<u>325,993</u>	<u>349,295</u>	<u>275,287</u>	<u>91,727</u>	<u>367,014</u>	<u>341,113</u>	<u>-</u>		
	<i>Total operating expenses</i>	<u>\$ 672,713</u>	<u>\$ 717,614</u>	<u>\$ 600,507</u>	<u>\$ 179,783</u>	<u>\$ 780,291</u>	<u>\$ 701,743</u>	<u>\$ -</u>		

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5300 - Water Treatment

Fiscal Year 2020-2021

ACCOUNT	ACCOUNT DESC.	FY 2018-19			FY 2019-20			FY 2020-21		
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED		
5094	Depreciation	-	-	-	-	-	-	-	-	-
5095	CAPITAL ACQUISITION	-	30,000	27,310	2,690	30,000	81,000	81,000	81,000	81,000
	<i>Total capital outlay</i>	-	30,000	27,310	2,690	30,000	81,000	81,000	81,000	-
7999	Transfers Out	-	-	-	-	-	-	-	-	-
	<i>Total Expenses</i>	\$ 672,713	\$ 747,614	\$ 627,817	\$ 182,474	\$ 810,291	\$ 782,743	\$ 782,743	\$ -	\$ -

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

ACCOUNT	ACCOUNT DESC.	FY 2018-19			FY 2019-20			FY 2020-21		
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED		
5010	Super & Labor	311,409	308,133	\$ 257,946	\$ 83,833	\$ 341,779	\$ 331,628			
5013	PERS UAL	168,729	37,994	37,994	-	37,994	36,981			
5014	P.E.R.S.	29,833	29,453	25,999	8,450	34,448	31,497			
5016	Payroll Taxes	26,216	30,813	22,731	7,388	30,119	33,163			
5017	Standby	15,710	-	12,450	4,046	16,496	15,710			
5018	Insurance - H&L	116,862	105,735	81,637	26,532	108,169	97,452			
5019	Overtime	24,057	19,126	17,603	5,721	23,324	20,000			
	<i>Total salaries and benefits</i>	<u>692,815</u>	<u>531,254</u>	<u>456,360</u>	<u>135,969</u>	<u>592,329</u>	<u>566,431</u>	<u>-</u>		
5020	Insurance - W.C	9,378	10,380	6,764	2,198	8,963	11,101			
5024	Dental & Opticl	-	-	-	-	-	-			
5028	Engineering	-	-	-	-	-	-			
5030	Equipment Maint	-	-	-	-	-	-			
5034	Insurance - Gen	-	-	-	-	-	-			
5038	Mat.& Supp.	69,825	90,736	69,528	23,176	92,705	90,800			
5039	Materials - Oth	2,161	-	1,000	333	1,333	-			
5040	Office Supplies	-	300	-	-	-	300			
5041	Staff Develop	125	2,000	673	224	897	2,000			
5044	Utilities	13,332	20,379	9,915	3,305	13,220	19,409			
5046	Veh. Maint.	11,325	10,000	9,324	3,108	12,432	12,000			
5048	Vehicle - Oper	21,153	22,000	17,160	5,720	22,879	25,000			
5068	Retiree Bene	-	-	-	-	-	-			
5080	Outside Serv	-	-	-	-	-	-			
5084	Government Reg	6,915	12,200	4,666	1,555	6,222	12,150			
5089	Memberships Srce of Supply	-	-	782	261	1,042	-			
5090	Other	-	-	-	-	-	-			
	<i>Total services and supplies</i>	<u>134,214</u>	<u>167,995</u>	<u>119,812</u>	<u>39,881</u>	<u>159,693</u>	<u>172,760</u>	<u>-</u>		
	<i>Total operating expenses</i>	<u>\$ 827,030</u>	<u>\$ 699,249</u>	<u>\$ 576,172</u>	<u>\$ 175,850</u>	<u>\$ 752,022</u>	<u>\$ 739,192</u>	<u>\$ -</u>		

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5400 - Treated Water

Fiscal Year 2020-2021

ACCOUNT	ACCOUNT DESC.	FY 2018-19		FY 2019-20				FY 2020-21	
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED	
5094	Depreciation	-	5,500	-	165	5,500	-	-	
5095	CAPITAL ACQUISITION	853	5,335	5,335	165	5,500	82,000	82,000	
	<i>Total capital outlay</i>	853	5,500	5,335	165	5,500	82,000	-	
7999	Transfers Out	-	-	-	-	-	-	-	
	<i>Total Expenses</i>	\$ 827,883	\$ 704,749	\$ 581,507	\$ 176,015	\$ 757,522	\$ 821,192	\$ -	

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5500 - Customer Service

Fiscal Year 2020-2021

ACCOUNT	ACCOUNT DESC.	FY 2018-19		FY 2019-20			FY 2020-21		
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED	
5010	Super & Labor	90,713	\$ 135,443	\$ 55,705	\$ 18,104	\$ 73,809	\$ 126,349		
5011	Wages-Part time	26,773	-	20,016	-	20,016	-		
5013	PERS UAL	12,843	10,856	10,856	3,619	14,474	9,755		
5014	P.E.R.S.	9,025	12,946	4,402	1,431	5,832	12,000		
5016	Payroll Taxes	8,147	13,544	3,373	1,096	4,469	12,635		
5018	Insurance - H&L	36,464	46,476	16,882	5,487	22,369	37,129		
5019	Overtime	273	8,407	29	-	29	7,071		
	<i>Total salaries and benefits</i>	184,239	227,672	111,262	29,736	140,999	204,939	-	
5020	Insurance - W.C	1,460	4,562	1,103	358	1,461	4,230		
5034	Insurance - Gen	-	-	-	-	-	-		
5038	Mat.& Supp.	-	-	-	-	-	-		
5040	Office Supplies	21,429	27,015	13,854	4,618	18,472	32,016		
5041	Staff Develop	450	1,290	-	-	-	1,600		
5044	Utilities	6,558	6,500	5,968	1,989	7,957	6,814		
5046	Veh. Maint.	-	-	-	-	-	-		
5060	Payroll Process	20	-	160	53	213	-		
5068	Retiree Bene	-	-	-	-	-	-		
5080	Outside Serv	1,278	20,000	720	240	959	20,000		
5090	Other	-	-	-	-	-	-		
	<i>Total services and supplies</i>	31,194.9	59,367.0	21,804.0	7,258.8	29,062.9	64,659.5	-	
	<i>Total operating expenses</i>	\$ 215,434	\$ 287,039	\$ 133,067	\$ 36,995	\$ 170,061	\$ 269,599	\$ -	
5094	Depreciation	-	-	-	-	-	-		
5095	CAPITAL ACQUISITION	-	60,000	32,661	27,339	60,000	59,000		
	<i>Total capital outlay</i>	-	60,000	32,661	27,339	60,000	59,000	-	
7999	Transfers Out	-	-	-	-	-	-		
	<i>Total Expenses</i>	\$ 215,434	\$ 347,039	\$ 165,728	\$ 64,334	\$ 230,061	\$ 328,599	\$ -	

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

ACCOUNT	ACCOUNT DESC.	FY 2018-19		FY 2019-20			FY 2020-21	
		ACTUAL	BUDGET	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED
5010	Super & Labor	\$ 385,829	\$ 395,891	\$ 301,992	\$ 98,147	\$ 400,139	\$ 460,072	
5011	Wages-Part time	33,021	20,000	14,700	2,000	16,700	20,000	
5013	PERS UAL	94,891	200,828	200,828	-	200,828	176,708	
5014	P.E.R.S.	36,200	37,842	29,237	9,502	38,739	43,696	
5015	I.C.M.A.	7,452	7,750	5,702	2,086	7,788	7,650	
5016	Payroll Taxes	31,099	39,589	25,797	8,384	34,181	46,007	
5018	Insurance - H&L	86,670	135,849	61,639	20,033	81,672	135,197	
5019	Overtime	124	24,573	266	86	352	25,747	
	<i>Total salaries and benefits</i>	<u>675,286</u>	<u>862,322</u>	<u>640,161</u>	<u>140,239</u>	<u>780,399</u>	<u>915,076</u>	<u>-</u>
5020	Insurance - W.C	1,802	13,336	1,809	588	2,397	15,401	
5027	Audit	24,510	21,945	15,610	3,385	18,995	25,000	
5034	Insurance - Gen	76,605	76,126	79,002	2,476	81,478	85,552	
5036	Legal	191,998	200,000	78,230	26,077	104,306	200,000	
5038	Mat. & Supp.	-	5,568	2,983	994	3,978	5,800	
5039	Materials - Oth	2,536	2,520	1,690	563	2,253	2,520	
5040	Office Supplies	41,260	37,900	23,341	7,780	38,150	39,900	
5041	Staff Develop	4,080	6,200	1,882	627	2,509	7,200	
5042	Travel	6,037	12,220	7,426	2,475	9,140	12,220	
5044	Utilities	25,225	31,814	17,718	5,906	23,624	46,560	
5046	Veh. Maint.	406	-	-	-	-	-	
5048	Vehicle - Oper	920	-	152	51	203	300	
5060	Payroll Process	13,430	9,400	18,125	6,042	24,167	25,000	
5063	Bank Fees	253	6,000	114	38	152	1,000	
5068	Retiree Bene	102,248	102,000	68,983	22,994	91,977	98,000	
5070	Director Remun	23,600	24,000	17,235	6,765	24,000	24,000	
5076	Bldg. Maint. Water Treatmnt	7,907	5,000	10,296	825	11,121	10,000	
5080	Outside Serv	124,860	146,080	62,255	20,752	83,006	220,680	
5084	Government Reg	413	-	4,098	1,366	5,464	6,000	
5089	Memberships Srce of Supply	33,102	24,450	34,637	11,546	25,000	24,758	
5090	Other	35,242	3,000	3,431	1,144	4,574	5,000	
5091	Elections	6,782	-	-	-	-	8,500	
	<i>Total services and supplies</i>	<u>723,216</u>	<u>727,559</u>	<u>449,016</u>	<u>122,394</u>	<u>556,494</u>	<u>863,391</u>	<u>-</u>
	<i>Total operating expenses</i>	<u>\$ 1,398,502</u>	<u>\$ 1,589,881</u>	<u>\$ 1,089,176</u>	<u>\$ 262,633</u>	<u>\$ 1,336,893</u>	<u>\$ 1,778,468</u>	<u>\$ -</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget
5600 - Administration
Fiscal Year 2020-2021

ACCOUNT	ACCOUNT DESC.	FY 2018-19	FY 2019-20			FY 2020-21		
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
5094	Depreciation	-	-	-	-	-	-	-
7010	Interest	729	-	-	-	-	-	-
7011	PRINCIPLE EXP	-	-	12,081	12,081	12,081	-	-
5095	CAPITAL ACQUISITION	-	65,000	32,661	32,339	65,000	64,000	64,000
	<i>Total capital outlay</i>	729	65,000	44,742	32,339	77,081	64,000	-
7999	Transfers Out	-	-	-	-	-	-	-
	<i>Total Expenses</i>	\$ 1,399,232	\$ 1,654,881	\$ 1,133,918	\$ 294,971	\$ 1,413,974	\$ 1,842,468	\$ -

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

ACCOUNT	ACCOUNT DESC.	FY 2018-19		FY 2019-20				FY 2020-21		
		ACTUAL	ANNUAL BUDGET	MARCH 2020		APR - JUN 2020		PROJECTED ACTUAL	PROPOSED	ADOPTED
				ACTUAL	PROJECTED	PROJECTED	ACTUAL			
<i>Revenues</i>										
3192	Zone Charges	\$ 313,372	\$ 150,500	\$ 124,344	\$ 26,156	\$ 149,298	\$ 168,317			
3193	ZONE-ESCROW FEE	28,800	28,000	13,000	4,333	17,333	20,000			
3194	Septic Design	1,900	3,000	3,280	-	3,280	3,000			
4020	Interest	16,894	9,000	8,986	2,995	11,981	9,000			
4090	Other/lease	-	-	-	-	-	-			
	<i>Total Revenues</i>	\$ 360,967	\$ 190,500	\$ 149,610	\$ 33,485	\$ 181,893	\$ 200,317			
<i>Expenses</i>										
5010	Super & Labor	\$ 84,330	\$ 105,022	\$ 49,178	\$ 15,983	\$ 65,161	\$ 104,916			
5011	Wages-Part time	-	-	-	-	-	-			
5013	PERS UAL	23,924	16,283	16,283	-	16,283	12,178			
5014	P.E.R.S.	7,541	10,039	4,587	1,491	6,077	9,965			
5015	I.C.M.A.	-	-	-	-	-	250			
5016	Payroll Taxes	6,432	10,502	4,250	1,381	5,632	10,492			
5017	Standby	-	-	-	-	-	-			
5018	Insurance - H&L	28,670	36,038	16,025	5,208	21,233	30,831			
5019	Overtime	331	6,519	1,742	566	2,308	5,872			
	<i>Total salaries and benefits</i>	151,229	184,403	92,065	24,629	116,694	174,502			
5020	Insurance - W.C	1,666	3,538	1,116	363	1,479	3,512			
5034	Insurance - Gen	5,002	5,250	4,648	171	4,819	5,060			
5036	Legal	-	-	-	-	-	-			
5038	Mat. & Supp.	5,432	14,074	2,586	862	3,448	8,890			
5039	Materials - Oth	1,192	2,750	1,155	385	1,539	4,250			
5040	Office Supplies	1,797	2,000	1,498	499	1,997	2,800			
5041	Staff Develop	1,038	1,500	-	-	-	1,500			
5044	Utilities	14,795	18,300	9,806	3,269	13,075	15,100			
5046	Veh. Maint.	211	2,000	2,051	-	2,051	4,300			
5048	Vehicle - Oper	3,775	4,500	3,311	1,104	4,415	3,200			
5080	Outside Serv	41,921	15,720	5,290	1,763	7,053	33,720			
5084	Government Reg	37,952	43,350	33,989	9,361	43,350	46,250			
5089	Memberships Srce of Supply	-	616	434	145	578	616			
	<i>Total services and supplies</i>	114,782	113,598	65,883	17,921	83,804	129,198			
	<i>Total operating expenses</i>	\$ 266,010	\$ 298,001	\$ 157,948	\$ 42,550	\$ 200,499	\$ 303,700			

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Fund 40 - ALT Wastewater Zone

Fiscal Year 2020-2021

ACCOUNT	ACCOUNT DESC.	FY 2018-19	FY 2019-20				FY 2020-21	
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
7010	Interest	-	-	-	-	-	-	-
7011	PRINCIPLE EXP	-	-	-	-	-	-	-
7090	Other	-	-	-	-	-	-	-
5095	CAPITAL ACQUISITION	-	-	-	-	-	37,000	-
	<i>Total capital outlay</i>	-	-	-	-	-	37,000	-
7999	Transfers Out	-	-	-	-	-	-	-
	<i>Total Expenses</i>	\$ 266,010	\$ 298,001	\$ 157,948	\$ 42,550	\$ 200,499	\$ 340,700	\$ -

AGENDA ITEM 4.A.

Attachment 2

DRAFT BUDGET PRESENTATION

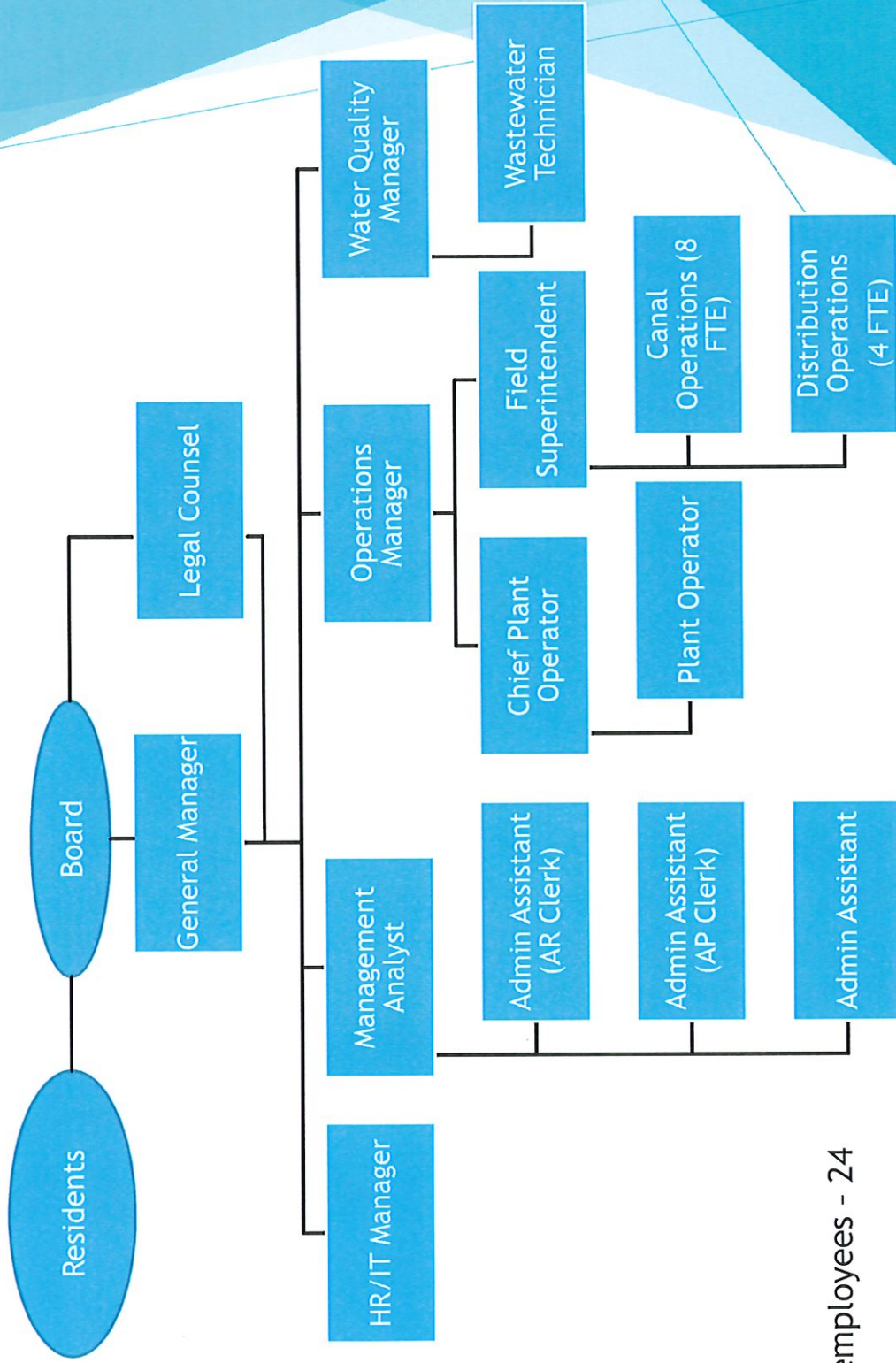
Draft Fiscal Year 2020-2021 Budget

Georgetown Divide Public Utility District

June 1, 2020



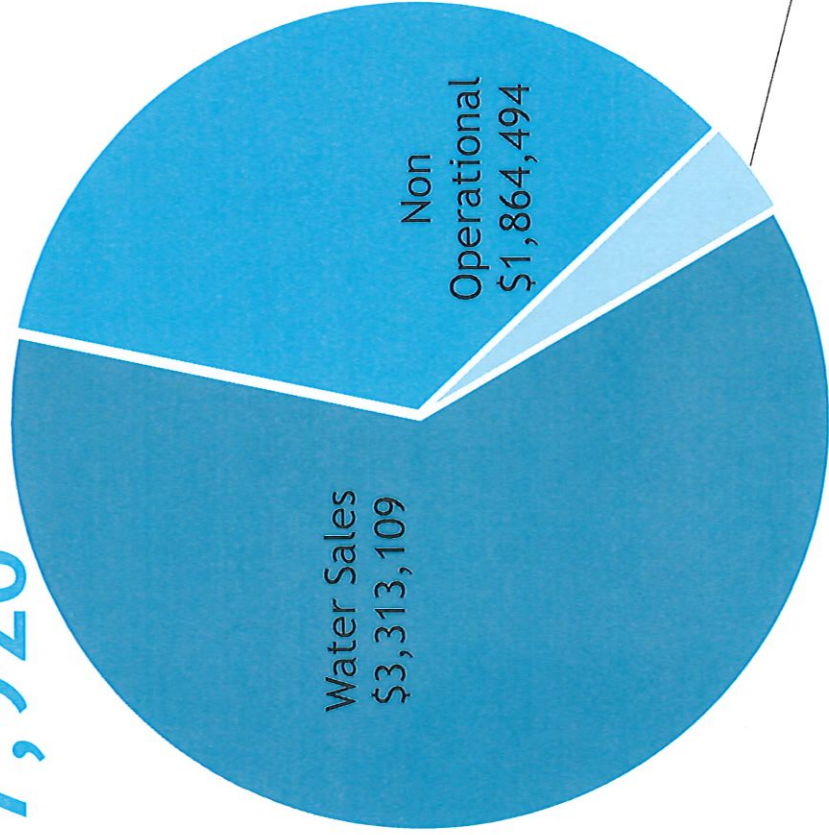
FY 20/21 Organizational Chart



District employees - 24

Total Revenue Budget

\$5,377,920



Supplemental
\$0

Wastewater₃
\$200,317

Water Sales Revenue Budget

Description	FY 18-19 Actual	FY 19-20 Adopted	FY 19-20 Projected	FY 20-21 Proposed
WATER OPERATING REVENUE (\$)				
Residential Sales	2,411,551	2,900,000	2,492,182	2,500,000
Commercial/Construction Sales	315,497	10,000	331,327	329,000
Irrigation Sales	416,369	436,179	409,270	407,243
Penalties	50,625	46,000	30,358	30,000
Other	59,679	9,653	45,976	43,000
Sub-Total	3,253,721	3,401,832	3,309,113 ⁴	3,313,109

Wastewater Operating Revenue Budget

Description	FY 18-19 Actual	FY 19-20 Adopted	FY 19-20 Projected	FY 20-21 Proposed
WASTEWATER OPERATING REVENUE				
Zone Charges	\$ 313,372	\$ 150,500	\$ 149,298	\$ 168,317
Escrow Fees	28,800	28,000	17,333	20,000
Septic Design Fees	1,900	3,000	3,280	3,000
Interest Income	16,894	9,000	11,981	9,000
Sub-Total	\$ 360,967	\$ 190,500	\$ 181,893	\$ 200,317

Non-Operating Revenue Budget

Description	FY 18-19 Actual	FY 19-20 Adopted	FY 19-20 Projected	FY 20-21 Proposed
WATER NON OPERATING REVENUE				
Property Taxes	\$ 1,657,978	\$ 1,720,000	\$ 1,646,043	\$ 1,687,194
Interest Income	75,433	52,100	57,306	57,300
Leases	83,790	89,551	125,523	120,000
Sub-Total	\$ 1,817,201	\$ 1,861,651	\$ 1,828,872	\$ 1,864,494
TOTAL REVENUE	\$ 5,070,922	\$ 5,263,483	\$ 5,134,231	\$ 5,173,737

Not shown - SMUD revenue and hydroelectric revenues. Board has designated these funds as reserves

Expense Budget Summary

Account Description	FY 18-19 Actual	FY 19-20 Adopted	FY 19-20 Projected	FY 20-21 Proposed
5010 Labor	\$ 1,344,082	\$ 1,468,126	\$ 1,370,527	\$ 1,568,828
5019 Overtime	83,280	91,128	92,239	115,818
5017 Standby	55,940	22,340	51,105	51,310
5011 Temporary Labor (not on payroll)	65,927	25,000	36,716	20,000
5013 PERS Unfunded Accrued Liability	479,744	526,495	526,495	470,622
Retirement, Insurance, Payroll Taxes	729,504	798,676	658,527	674,446
Subtotal Personnel Related	\$ 2,758,477	\$ 2,931,765	\$ 2,735,609	\$ 2,901,024
5034 Insurance: General	76,605	76,126	81,478	85,552
5036 Legal--General	191,998	200,000	104,306	200,000
5038 Materials and Supplies	166,303	197,077	193,708	307,310
5040 Office Supplies	62,689	65,615	49,593	72,616
5044 Utilities	249,546	249,012	250,487	262,341
12-5068 Retiree Health Premium	102,248	102,000	91,977	98,000
5080 Outside Service/Consultants	158,851	186,080	106,943	289,880
5084 Govt. Reg./Lab Fees	94,962	128,580	150,048	134,950
All Other Accounts	293,614	269,796	281,933	297,082
Subtotal Services	\$ 1,396,816	\$ 1,474,286	\$ 1,310,473	\$ 1,774,996
Total Operating Expense	\$ 4,155,293	\$ 4,406,051	\$ 4,046,082	\$ 4,676,020

Expense Budget Summary

Account Description	FY 18-19 Actual	FY 19-20 Adopted	FY 19-20 Projected	FY 20-21 Proposed
5095 Capital Outlay	1,731	260,900	236,676	394,000
Total Expenses	\$ 3,890,307	\$ 4,099,904	\$	5,070,020

Proposed Fund Summary

FUND	REVENUES	EXPENSES	ENDING BALANCE
10 - GENERAL FUND (WATER)			
REVENUE			
Water Operating Revenue	\$ 3,313,109		
Non-Operating Revenue	\$ 1,864,494		
Supplemental Charge	\$ 0		
Total Revenue	\$ 5,177,603		
EXPENSES			
5100		\$ 482,478	
5200		812,540	
5300		780,743	
5400		821,192	
5500		328,599	
5600		1,842,468	
Low Income Rate Assistance		35,000	
Total Expenses		\$5,103,020	
TRANSFERS			
Transfer Supplemental Charge to SRF Fund 29		\$ 0	
Transfer from Operating Budget to Capital Reserve		\$ 0	
Total Transfers		\$ 0	
Subtotal General Fund	\$ 5,177,603	\$ 5,103,020	\$ 74,583

Proposed Fund Summary Cont.

FUND	BUDGET REVENUE	BUDGET EXPENSES	ENDING BALANCE
40 - ALT ZONE FUND (WASTEWATER)	\$	\$	\$
REVENUE			
Total Wastewater Operations	200,317		
EXPENSES			
6700		340,700	
Total Expenses		340,700	
Subtotal ALT Zone Fund	200,317	340,700	
Fund Transfer	140,385		
Ending Balance			938,605
Grand Total Revenues & Expenses	\$ 5,377,920	\$ 5,445,720	\$ 3,011,876

CIP BUDGET - FUND 43

APPROVED PROJECTS ESTIMATED COST

Reservoir and Stream Gauging	\$122,000
Office & Corp Yard Roof	\$72,000
Annual Tank Recoating	\$261,000
Old ALT WTP Demo	\$75,000
Replace Pump Stations	\$123,400
Rehabilitation District Parking Lot	\$110,000
Rebuild Filter at Walton	\$100,000
CIP TOTAL	\$863,400

BALANCE

\$-79,325.01

FUND BALANCE
\$784,074.99

CIP BUDGET - FUND 42 AND 39

APPROVED PROJECTS	ESTIMATED COST	FUND	FUND BALANCE
Engineering Evaluation of CDS Field	\$48,500	42	\$175,282.40
Wastewater Lift Station Upgrade	\$120,000	42	
Manhole Sealing	\$10,000	42	
CIP TOTAL	\$178,500		\$-3217.60
APPROVED PROJECTS	ESTIMATED COST	FUND	FUND 39 BALANCE
Scheduled Treated Line Replacement 2021/2022	\$451,888.26	39	\$452,585.36
		BALANCE	\$451,888.26
			697.10