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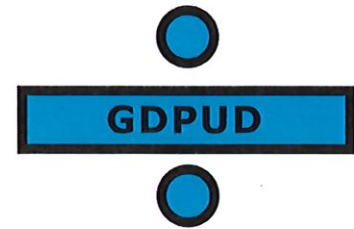


**SPECIAL BOARD
MEETING PACKET**

Wednesday, June 17, 2020

12:00 PM

REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF JUNE 17, 2020
Agenda Item No. 5.A.



AGENDA SECTION: NEW BUSINESS

SUBJECT: CONSIDER ADOPTION OF FISCAL YEAR 2020/2021 BUDGET

PREPARED BY: Jeff Nelson, Interim General Manager

APPROVED BY: Jeff Nelson, Interim General Manager

BACKGROUND

Staff sent an initial draft budget to the Board of Directors on May 29, 2020, for review and comment. Staff presented an updated draft budget to the Board of Directors as part of a Special Meeting held on Monday, June 1st, and received additional feedback from the Board of Directors. District staff are appreciative of the detailed review and feedback received from the Board of Directors. Staff also requested that the District's financial consultant, Eide Bailey, review and verify the reserve and general balances as part of finalizing the budget for the Board's consideration and approval. The final proposed budget for FY 2020/21 that is included in this board packet is based on feedback received as described above.

DISCUSSION

The projected revenue for FY 2020/21 in the attached budget includes a 5% rate increase for treated water; this 5% rate increase will result in \$128,850 of additional revenue for the District.

The projected revenue for FY 2020/21 in the attached budget also includes a 10% rate increase for irrigation for the 2 months (May and June) of the 2021 irrigation season that falls within the FY 2020/21 budget period; and does not apply to July, August and September of the 2020 irrigation season. This results in a net increase of 4%, or \$17,103, of revenue associated with irrigation water for the FY 2020/21 revenue budget.

The total additional revenue associated with the above rate increases total \$145,953. These rate increases are consistent with the motion that was adopted during the February 11, 2020 Regular Board meeting. (Attachment 3).

FISCAL IMPACT

The proposed attached budget, including the rate increases described above, result in a surplus of \$128,513 for General Fund 10, the operating budget for the District's water supply system.

The Board adopted a Reserve policy which states, Article II, Section a) "Operating Reserve will accumulate from unrestricted funds in an amount equal to 120 days of operating reserves". Based on projected expenditures of \$5,201,743; this equates to a running balance of at least \$1,710,162. The proposed budget meets this goal.

In addition, the Reserve Policy states in Article II, Section b) "Capital Reserve will accumulate from existing unrestricted funds in an amount determined by analysis of the annual amount needed for replacement and rehabilitation based on current value of assets and anticipated service life as described by the American Water Works Association (AWWA) or as described in a Board adopted rate study". Projected costs associated with replacement and rehabilitation projects planned for FY 2020/21 are estimated to be \$863,400 (Attachment 2). The proposed budget does not meet this adopted target.

CEQA ASSESSMENT

This is not a CEQA Project.

RECOMMENDED ACTION

Staff recommends the Board of Directors adopt the attached resolution approving the Fiscal Year 2020/2021 Budget.

ATTACHMENTS

1. Fiscal Year 2020-21 Budget
2. Proposed Capital Improvement Projects for FY 2020/21
3. Approved Minutes from February 11, 2020 Regular Board Meeting
4. Reserve Policy and Procedures
5. Resolution 2020-XX

AGENDA ITEM 5.A.

Attachment 1

Fiscal Year 2020/2021 Budget

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

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget
Revenue Summary
Fiscal Year 2020-21

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

Notes:

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

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

ACCOUNT	ACCOUNT DESC.	FY 2018-19		FY 2019-20			FY 2020-21	
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020		PROPOSED	ADOPTED
					PROJECTED	PROJECTED ACTUAL		
3010	Water Sales-Res	\$ 2,411,551	\$ 2,900,000	\$ 1,661,455	\$ 830,727	\$ 2,492,182	\$ 2,625,000	
3020	Water Sales-Com	307,650	-	211,667	105,834	317,501	332,850	
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	424,346	
3045	SURCHARGE	549,529	-	-	-	-	-	
3060	Installation	8,741	9,653	2,730	1,024	3,754	3,866	
3090	Other Operating	0	-	20	7	27	-	
3180	MAT/LABOR CHG	55	-	-	-	-	-	
4020	Interest	67,470	52,100	37,826	14,185	52,011	46,700	
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	-	-	-	-	-	
4090	Other/lease	50,883	-	30,687	11,508	42,195	43,000	
4999	Transfers In	-	-	-	-	-	-	
Total Revenues		\$ 5,620,451	\$ 5,263,483	\$ 3,172,375	\$ 1,965,610	\$ 5,137,985	\$ 5,330,256	\$ -

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		PROPOSED	ADOPTED		
					PROJECTED	ACTUAL				
	Expenses	\$ 1,344,082	\$ 1,468,126	\$ 1,034,360	\$ 336,167	\$ 1,370,527	\$ 1,573,789			
		65,927	25,000	34,716	2,000	36,716	20,000			
		-	-	-	-	-	-			
5010	Super & Labor	479,744	526,495	526,495	-	526,495	471,012			
5011	Wages-Part time	134,140	140,332	103,553	33,655	137,207	149,506			
5013	PERS UAL	7,452	7,750	5,702	2,086	7,788	7,650			
5014	P.E.R.S.	116,724	146,811	90,766	29,499	120,265	157,379			
5015	I.C.M.A.	55,940	22,340	38,570	12,535	51,105	51,310			
5016	Payroll Taxes	474,188	503,783	296,806	92,089	388,895	446,689			
5017	Standby	83,280	91,128	69,621	22,618	92,239	113,124			
5018	Insurance - H&L									
5019	Overtime									
	<i>Total salaries and benefits</i>	<u>2,758,477</u>	<u>2,931,765</u>	<u>2,200,588</u>	<u>530,648</u>	<u>2,731,237</u>	<u>2,990,459</u>	<u>-</u>		
5020	Insurance - W.C	35,071	49,455	28,250	9,181	37,431	52,691			
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 - Orth	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 Treatmt	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	128,536	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>1,775,170</u>	<u>-</u>		
	<i>Total operating expenses</i>	<u>4,155,293</u>	<u>4,406,051</u>	<u>3,207,157</u>	<u>838,673</u>	<u>4,041,709</u>	<u>4,765,629</u>	<u>-</u>		

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

ACCOUNT	ACCOUNT DESC.	FY 2019-20			FY 2020-21		
		FY 2018-19	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED
7010 Interest		729	-	-	-	-	-
7011 PRINCIPLE EXP		-	-	12,081	-	12,081	-
7090 Other		-	-	-	-	-	-
5095 Capital Outlay		1,731	260,900	131,143	105,532	236,676	401,114
	Total capital outlay	2,461	260,900	143,224	105,532	248,756	401,114
7999 Transfers Out		-	-	-	-	-	-
23	Total Expenses	\$ 4,157,754	\$ 4,666,951	\$ 3,350,381	\$ 944,206	\$ 4,290,466	\$ 5,166,743
<i>Department Summary</i>							
	5100 - Source of Supply	352,905	395,806	265,599	80,534	346,134	502,124
	5200 - Raw Water	689,149	816,862	575,811	153,869	729,680	862,016
	5300 - Water Treatment	672,713	747,614	627,817	178,101	805,918	840,619
	5400 - Treated Water	827,883	704,749	581,507	176,015	749,653	940,205
	5500 - Customer Service	215,434	347,039	165,728	64,334	230,061	273,910
	5600 - Admin	1,399,232	1,654,881	1,133,918	294,971	1,413,974	1,747,869
		4,157,315	4,666,951	3,350,381	947,824	4,275,420	5,166,743
<i>Fund Balance</i>							
	Beginning Fund Balance	\$ 8,742,366	\$ 10,205,063	\$ 10,205,063	\$ 9,498,162	\$ 1,912,540	\$ 2,373,573
	Change in Fund Balance	1,462,697	596,532	(178,005)	1,021,404	847,519	163,513
	Myers & Sons Retention			(528,895)	(21,105)	(550,000)	
	Ending Fund Balance	\$ 10,205,063	\$ 10,801,595	\$ 9,498,162	\$ 10,498,462	\$ 2,210,059	\$ 2,373,573

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

Description	Account	Department					Total Budgeted	
		10-5100	10-5200	10-5300	10-5400	10-5500		10-5600
Materials and Supplies	5038							
Misc. Supplies (Ace Hardware/Divide Supply)		\$ 1,700	\$ 3,500	\$ 1,000	\$ 3,000	\$	\$ 1,000	\$ 1,500
Georgetown Pre Cast		\$ 20,000	\$ 80,000					
Pipe & tools (Pace/Ferguson/Anderson Sierra Pipe)		800	3,000		70,000			600
Water Chemicals (Thatcher & NTU Tech)				60,000				
Gravel backfill (Teichert)		8,000			6,000			
Chainsaw & Brushcutter (Allen Krouse)					5,000			750
Pipe & fittings (HD Supply & Grainger)			5,000					750
Tools & Supplies (USA Bluebook)		500		2,000				1,500
Aramark- Uniform Services		630	1,500	580	1,800		4,800	290
Misc. Supplies		7,500	7,500	7,500				3,500
TOTAL - Materials and Supplies	5038	\$ 39,130	\$ 100,500	\$ 71,080	\$ 90,800	\$ -	\$ 5,800	\$ 8,890

Description	Account	Department					Total Budgeted	
		10-5100	10-5200	10-5300	10-5400	10-5500		10-5600
Materials (OTHER)	5039							
Misc. Supplies (Ace Hardware/Divide Supply)								\$ 2,500
Mobile Mini (Storage Rental)							2,520	
Metering equipment (Hach)				10,000				
Tools & Supplies (USA Bluebook)								1,000
Misc. Supplies								750
TOTAL - Materials and Supplies	5039	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 2,520	\$ 4,250

Description	Account	Department					Total Budgeted	
		10-5100	10-5200	10-5300	10-5400	10-5500		10-5600
Office Supplies	5040							
Copy Machine Lease & Service								\$ 9,000
Third party folding/stuffing bills								3,900
Misc Office (Paper, postage, etc)			100	300	300	25,000		2,800
MOM SOFTWARE						7,016		
TOTAL - Office Supplies	5040	\$ -	\$ 100	\$ 300	\$ 300	\$ 32,016	\$ 39,900	\$ 2,800

Description	Account	Department					Total Budgeted	
		10-5100	10-5200	10-5300	10-5400	10-5500		10-5600
Staff Development (Training)	5041							
CSMFO/CSDA/GFOA Annual Conference							\$ 2,000	\$
Customer Service Training (3 Admin)						1,600		
MMANC Annual Conference (2)							2,200	
Human Resources							2,000	
AWWA (distribution and treatment classes)		1,000	1,000	1,000	1,500		500	1,000
Safety Training		500	500	500	500		500	500

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget
Expense Detail

Fiscal Year 2020-2021

	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
5041 TOTAL - Staff Development	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,000	\$ 1,600	\$ 7,200	\$ 1,500	\$ 16,800
5042 Travel Conference								
Conference (ACWA 1 Staff, 2 Board)						\$ 6,320		\$ 6,320
Conference-CSDA Leadership (2 Board)						1,500		1,500
CSMFO/CSDA/GFOA						1,800		1,800
CSDA General Manager Leadership Summit			1,000	1,000		1,600		1,600
CRWA Conference (Ops Mgr, 2 Leads)			1,000	1,000		1,000		3,000
5042 TOTAL - Travel-Conference	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 12,220	\$ -	\$ 14,220
5044 Utilities								
Pagers (American Messaging)	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200
ADT (Security System)			600			2,000		2,600
Ferrellgas	8,000		22,000			8,000		30,000
Water Flow Measuring (Picovale)				5,500			700	14,200
Royal Septic (Walton Lake/CDS)				3,000			1,500	4,500
Trash (El Dorado & Sierra Disposal)			3,120			1,560		4,680
Telephone (AT&T)			5,500		5,000		2,500	18,000
Telephone (Powernet Global)						2,000		2,000
Telephone (Verizon)	1,557	1,557	2,024	2,909	1,814	3,000	1,400	14,261
Electricity (PG&E)			145,000	8,000		25,000	9,000	187,000
5044 TOTAL - Utilities	\$ 9,557	\$ 1,557	\$ 178,444	\$ 19,409	\$ 6,814	\$ 46,560	\$ 15,100	\$ 277,441
5046 Vehicle & Equipment Maintenance								
Generator Maintenance (Holt)			\$ 4,500					\$ 7,000
General Vehicle & Equipment Maintenance	8,000	10,000	5,000	12,000			1,800	36,800
5046 TOTAL - Vehicle & Equipment Maintenance	\$ 8,000	\$ 10,000	\$ 9,500	\$ 12,000	\$ -	\$ -	\$ 4,300	\$ 43,800
5048 Vehicle Operations								
5048 TOTAL - Vehicle Operations (Fuel)	\$ 8,000	\$ 15,500	\$ 15,000	\$ 25,000	\$ -	\$ 300	\$ 3,200	\$ 67,000

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget
Expense Detail

Fiscal Year 2020-2021

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget
Expense Detail

Fiscal Year 2020-2021

	5095	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
CAPITAL ACQUISITION									
Vehicle (1 dodge 1500)			3,000.00		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						4,000.00	4,000.00		8,000.00
COVID 19 response office upgrade						15,000.00	15,000.00		30,000.00
Zone Tractor (Mower/Loader/Sprayer)								31,000.00	31,000.00
CDS Field Storage Units								4,000.00	4,000.00
Document Scanning for GIS	\$	1,000	\$ 5,000	\$	6,000				12,000.00
Walton Generator (Treatment Plant)		1,000	2,000	80,000	3,000			1,000	80,000
Truck radios				1,000	8,000				8,000
Wacker Soil Compactor 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
2 - 24-inch main canal flumes			7,114						7,114
	\$	55,500	\$ 59,614	\$ 81,000	\$ 82,000	\$ 59,000	\$ 64,000	\$ 37,000	\$ 438,114
Total	\$	238,803	\$ 195,087	\$ 414,240	\$ 265,739	\$ 119,430	\$ 423,938	\$ 157,626	\$ 1,814,863

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5100 - Source of Supply

Fiscal Year 2020-2021

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5100 - Source of Supply

Fiscal Year 2020-2021

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	\$ 502,124	\$ -	

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5200 - Raw Water

Fiscal Year 2020-2021

ACCOUNT	ACCOUNT DESC.	FY 2018-19		FY 2019-20		FY 2020-21				
		ACTUAL	ANNUAL BUDGET	MARCH 2020		APR - JUN 2020		PROJECTED ACTUAL	PROPOSED	ADOPTED
				ACTUAL		PROJECTED	PROJECTED			
		\$	\$	\$	\$	\$	\$	\$	\$	\$
5010	Super & Labor	275,371	295,792	192,676	62,620	255,296	277,997			
5011	Wages-Part time	3,580	5,000	-	-	-	-			
5013	PERS UAL	155,583	211,683	211,683	-	211,683	186,821			
5014	P.E.R.S.	26,952	28,274	20,027	6,509	26,536	26,409			
5016	Payroll Taxes	22,937	29,579	17,903	5,818	23,721	27,800			
5017	Standby	13,780	5,237	9,170	2,980	12,150	13,260			
5018	Insurance - H&L	106,715	101,500	64,786	21,056	85,842	102,950			
5019	Overtime	22,906	18,360	14,600	4,745	19,345	23,000			
	<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>658,237</u>			
5020	Insurance - W.C	13,140	9,964	9,727	3,161	12,888	9,307			
5034	Insurance - Gen	-	-	-	-	-	-			
5038	Mat. & Supp.	17,084	20,416	11,927	3,976	15,902	100,500			
5039	Materials - Oth	2,161	-	658	219	877	-			
5040	Office Supplies	-	100	-	-	-	100			
5041	Staff Develop	-	1,500	-	-	-	1,500			
5044	Utilities	1,175	1,357	965	322	1,286	1,557			
5045	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>144,164</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>\$ 802,402</u>			
5094	Depreciation	-	-	-	-	-	-			
5095	CAPITAL ACQUISITION	439	60,900	1,082	35,594	36,676	59,614			
	<i>Total capital outlay</i>	<u>-</u>	<u>60,900</u>	<u>1,082</u>	<u>35,594</u>	<u>36,676</u>	<u>59,614</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>\$ 862,016</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					
		\$	166,600	\$	189,635	\$	151,733	\$	49,313	\$	201,046	\$	220,182
5010	Super & Labor	-	-	-	-	-	-	-	-	-	-	-	-
5011	Wages-Part time	28,508	54,278	54,278	-	-	-	54,278	-	-	54,278	49,759	49,759
5013	PERS UAL	19,924	18,126	16,170	18,126	16,170	16,170	21,426	5,255	21,426	21,426	20,917	20,917
5014	P.E.R.S.	17,861	18,963	13,931	18,963	13,931	13,931	18,459	4,528	18,459	18,459	22,018	22,018
5016	Payroll Taxes	15,710	10,473	11,750	10,473	11,750	11,750	15,569	3,819	15,569	15,569	15,710	15,710
5017	Standby	74,719	65,073	48,357	65,073	48,357	48,357	59,700	11,343	59,700	59,700	59,422	59,422
5018	Insurance - H&L	23,397	11,771	29,002	11,771	29,002	29,002	38,427	9,426	38,427	38,427	30,000	30,000
5019	Overtime												
	<i>Total salaries and benefits</i>		346,719		368,319		325,221		83,684		408,905		418,008
5020	Insurance - W.C	5,059	6,388	4,228	6,388	4,228	4,228	5,602	1,374	5,602	5,602	7,372	7,372
5028	Engineering	-	-	-	-	-	-	-	-	-	-	-	-
5034	Insurance - Gen	-	-	-	-	-	-	-	-	-	-	-	-
5038	Mat. & Supp.	72,613	67,763	56,464	67,763	56,464	56,464	75,286	18,821	75,286	75,286	71,080	71,080
5039	Materials - Oth	5,640	10,000	355	10,000	355	355	474	118	474	474	10,000	10,000
5040	Office Supplies	-	300	-	300	-	-	-	-	-	-	300	300
5041	Staff Develop	250	1,500	912	1,500	912	912	1,216	304	1,216	1,216	1,500	1,500
5044	Utilities	199,026	179,464	148,773	179,464	148,773	148,773	198,364	49,591	198,364	198,364	178,444	178,444
5046	Veh. Maint.	4,278	7,000	5,175	7,000	5,175	5,175	6,900	1,725	6,900	6,900	9,500	9,500
5048	Vehicle - Oper	6,740	6,500	10,742	6,500	10,742	10,742	14,323	3,581	14,323	14,323	15,000	15,000
5068	Retiree Bene	-	-	-	-	-	-	-	-	-	-	2,000	2,000
5076	Bldg. Maint. Water Treatmnt	-	2,000	-	2,000	-	-	-	-	-	-	2,500	2,500
5080	Outside Serv	-	8,300	5,243	8,300	5,243	5,243	6,990	1,748	6,990	6,990	43,300	43,300
5084	Government Reg	32,388	60,080	42,960	60,080	42,960	42,960	57,280	14,320	57,280	57,280	616	616
5089	Memberships Srice of Supply	-	-	434	-	434	434	-	145	-	-	-	-
5090	Other	-	-	-	-	-	-	-	-	-	-	-	-
	<i>Total services and supplies</i>		325,993		349,295		275,287		91,727		367,014		341,612
	<i>Total operating expenses</i>		672,713		717,614		600,507		175,411		775,918		759,619
		\$	672,713	\$	717,614	\$	600,507	\$	175,411	\$	775,918	\$	759,619

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5300 - Water Treatment

Fiscal Year 2020-2021

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5400 - Treated Water

Fiscal Year 2020-2021

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	\$ 389,363			
5013	PERS UAL	168,729	37,994	37,994	-	37,994	81,307			
5014	P.E.R.S.	29,833	29,453	25,999	8,450	34,448	36,989			
5016	Payroll Taxes	26,216	30,813	22,731	7,388	30,119	38,936			
5017	Standby	15,710	-	12,450	4,046	16,496	15,710			
5018	Insurance - H&L	116,862	105,735	81,637	26,532	100,300	101,205			
5019	Overtime	24,057	19,126	17,603	5,721	23,324	20,000			
	<i>Total salaries and benefits</i>	<u>692,815</u>	<u>531,254</u>	<u>456,360</u>	<u>135,969</u>	<u>584,460</u>	<u>683,510</u>	<u>-</u>		
5020	Insurance - W.C	9,378	10,380	6,764	2,198	8,963	13,036			
5024	Dental & Optical	-	-	-	-	-	-			
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>174,695</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>\$ 744,153</u>	<u>\$ 858,205</u>	<u>\$ -</u>		

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5400 - Treated Water

Fiscal Year 2020-2021

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

5500 - Customer Service

Fiscal Year 2020-2021

ACCOUNT	ACCOUNT DESC.	ACTUAL	FY 2019-20				FY 2020-21	
			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	\$ 89,142	
5011	Wages-Part time	26,773	-	20,016	-	20,016	-	
5013	PERS UAL	12,843	10,856	10,856	3,619	14,474	8,883	
5014	P.E.R.S.	9,025	4,402	4,402	1,431	5,832	8,468	
5016	Payroll Taxes	8,147	13,544	3,373	1,096	4,469	8,914	
5018	Insurance - H&L	36,464	46,476	16,882	5,487	22,369	31,099	
5019	Overtime	273	8,407	29	-	29	4,989	
	<i>Total salaries and benefits</i>	<u>184,239</u>	<u>111,262</u>	<u>29,736</u>	<u>140,999</u>	<u>151,496</u>	<u>-</u>	
5020	Insurance - W.C	1,460	4,562	1,103	358	1,461	2,985	
5034	Insurance - Gen	-	-	-	-	-	-	
5038	Mat. & Supp.	-	-	-	-	-	-	
5040	Office Supplies	21,429	13,854	4,618	18,472	32,016	1,600	
5041	Staff Develop	450	-	-	-	7,957	6,814	
5044	Utilities	6,558	5,968	1,989	-	-	-	
5046	Veh. Maint.	-	-	-	-	-	-	
5060	Payroll Process	20	160	53	213	-	-	
5068	Retiree Bene	-	-	-	-	-	-	
5080	Outside Serv	1,278	720	240	959	20,000	-	
5090	Other	-	-	-	-	-	-	
	<i>Total services and supplies</i>	<u>31,194.9</u>	<u>21,804.0</u>	<u>7,258.8</u>	<u>29,062.9</u>	<u>63,414.4</u>	<u>-</u>	
	<i>Total operating expenses</i>	<u>\$ 215,434</u>	<u>\$ 133,067</u>	<u>\$ 36,995</u>	<u>\$ 170,061</u>	<u>\$ 214,910</u>	<u>\$ -</u>	
5094	Depreciation	-	-	-	-	-	-	
5095	CAPITAL ACQUISITION	-	32,661	27,339	60,000	59,000	-	
	<i>Total capital outlay</i>	<u>-</u>	<u>32,661</u>	<u>27,339</u>	<u>60,000</u>	<u>59,000</u>	<u>-</u>	
7999	Transfers Out	-	-	-	-	-	-	
	<i>Total Expenses</i>	<u>\$ 215,434</u>	<u>\$ 165,728</u>	<u>\$ 64,334</u>	<u>\$ 230,061</u>	<u>\$ 273,910</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
		\$			\$		\$				
5010	Super & Labor	385,829		395,891	301,992	98,147	400,139	449,143			
5011	Wages-Part time	33,021		20,000	14,700	2,000	16,700	20,000			
5013	PERS UAL	94,891		200,828	200,828	-	200,828	133,735			
5014	P.E.R.S.	36,200		37,842	29,237	9,502	38,739	42,668			
5015	I.C.M.A.	7,452		7,750	5,702	2,086	7,788	7,650			
5016	Payroll Taxes	31,099		39,589	25,797	8,384	34,181	44,914			
5018	Insurance - H&L	86,670		135,849	61,639	20,033	81,672	97,596			
5019	Overtime	124		24,573	266	86	352	25,136			
	<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>820,841</u>			
5020	Insurance - W.C	1,802		13,336	1,809	588	2,397	15,037			
5027	Audit	24,510		21,945	15,610	3,385	18,995	25,000			
5034	Insurance - Gen	76,605		76,126	79,002	2,476	81,478	85,552			
5036	Legal	191,998		200,000	78,230	26,077	104,306	200,000			
5038	Mat.& Supp.	-		5,568	2,983	994	3,978	5,800			
5039	Materials - Oth	2,536		2,520	1,690	563	2,253	2,520			
5040	Office Supplies	41,260		37,900	23,341	7,780	38,150	39,900			
5041	Staff Develop	4,080		6,200	1,882	627	2,509	7,200			
5042	Travel	6,037		12,220	7,426	2,475	9,140	12,220			
5044	Utilities	25,225		31,814	17,718	5,906	23,624	46,560			
5046	Veh. Maint.	406		-	-	-	-	-			
5048	Vehicle - Oper	920		-	152	51	203	300			
5060	Payroll Process	13,430		9,400	18,125	6,042	24,167	25,000			
5063	Bank Fees	253		6,000	114	38	152	1,000			
5068	Retiree Bene	102,248		102,000	68,983	22,994	91,977	98,000			
5070	Director Remun	23,600		24,000	17,235	6,765	24,000	24,000			
5076	Bldg. Maint. Water Treatmnt	7,907		5,000	10,296	825	11,121	10,000			
5080	Outside Serv	124,860		146,080	62,255	20,752	83,006	220,680			
5084	Government Reg	413		-	4,098	1,366	5,464	6,000			
5089	Memberships Srce of Supply	33,102		24,450	34,637	11,546	25,000	24,758			
5090	Other	35,242		3,000	3,431	1,144	4,574	5,000			
5091	Elections	6,782		-	-	-	-	8,500			
	<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>863,028</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>\$ 1,683,869</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	-	-
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	\$ 1,747,869	\$ -

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		
<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	\$	101,660				
5011	Wages-Part time		-			-		-		-		-		-				
5013	PERS UAL		23,924			16,283		16,283		-		16,283		11,788				
5014	P.E.R.S.		7,541			10,039		4,587		1,491		6,077		9,658				
5015	I.C.M.A.		-			-		-		-		-		250				
5016	Payroll Taxes		6,432			10,502		4,250		1,381		5,632		10,166				
5017	Standby		-			-		-		-		-		-				
5018	Insurance - H&L		28,670			36,038		16,025		5,208		21,233		33,518				
5019	Overtime		331			6,519		1,742		566		2,308		5,689				
	<i>Total salaries and benefits</i>		151,229			184,403		92,065		24,629		116,694		172,729				
5020	Insurance - W/C		1,666			3,538		1,116		363		1,479		3,404				
5034	Insurance - Gen		5,002			5,250		4,648		171		4,819		5,060				
5036	Legal		-			-		-		-		-		-				
5038	Mat. & Supp.		5,432			14,074		2,586		862		3,448		8,890				
5039	Materials - Oth		1,192			2,750		1,155		385		1,539		4,250				
5040	Office Supplies		1,797			2,000		1,498		499		1,997		2,800				
5041	Staff Develop		1,038			1,500		-		-		-		1,500				
5044	Utilities		14,795			18,300		9,806		3,269		13,075		15,100				
5046	Veh. Maint.		211			2,000		2,051		-		2,051		4,300				
5048	Vehicle - Oper		3,775			4,500		3,311		1,104		4,415		3,200				
5080	Outside Serv		41,921			15,720		5,290		1,763		7,053		33,720				
5084	Government Reg		37,952			43,350		33,989		9,361		43,350		46,250				
5089	Memberships Srce of Supply		-			616		434		145		578		616				
	<i>Total services and supplies</i>		114,782			113,598		65,883		17,921		83,804		129,090				
	<i>Total operating expenses</i>	\$	266,010		\$	298,001	\$	157,948	\$	42,550	\$	200,499	\$	301,819				

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Budget

Fund 40 - ALT Wastewater Zone

Fiscal Year 2020-2021

ACCOUNT	ACCOUNT DESC.	FY 2018-19	FY 2019-20			FY 2020-21		
		ACTUAL	ANNUAL BUDGET	MARCH 2020 ACTUAL	APR - JUN 2020 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
7010 Interest		-	-	-	-	-	-	-
7011 PRINCIPLE EXP		-	-	-	-	-	-	-
7090 Other		-	-	-	-	-	-	-
5095 CAPITAL ACQUISITION		-	-	-	-	-	37,000	-
	<i>Total capital outlay</i>	-	-	-	-	-	37,000	-
7999 Transfers Out		-	-	-	-	-	-	-
	<i>Total Expenses</i>	\$ 266,010	\$ 298,001	\$ 157,948	\$ 42,550	\$ 200,499	\$ 338,819	\$ -
	<i>Fund Balance</i>	\$ 1,002,637	\$ 1,097,593	\$ 1,089,255	\$ 1,089,255	\$ 1,097,593	\$ 1,078,987	\$ 940,485
	Beginning Fund Balance	94,956	(107,501)	(8,338)	(9,066)	(18,606)	(138,502)	-
	Change in Fund Balance	1,097,593	990,092	1,089,255	1,080,189	1,078,987	940,485	940,485
	Ending Fund Balance							

AGENDA ITEM 5.A.

Attachment 2

Proposed Capital Improvement Projects for FY 2020/21

Proposed Capital Water Projects for FY 2020/21

APPROVED PROJECTS	ESTIMATED COST	FUND 43 BALANCE \$962,126
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	\$98,726

AGENDA ITEM 5.A.

Attachment 3

Approved Minutes from February 11, 2020 Regular Board Meeting



REGULAR MEETING MINUTES

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT BOARD OF DIRECTORS
6425 MAIN STREET, GEORGETOWN, CALIFORNIA 95634

TUESDAY, FEBRUARY 11, 2020
2:00 P.M.

David Souza, President
Michael Saunders, Vice President
Cynthia Garcia, Treasurer
Dave Halpin, Director
Dane Wadle, Director

MISSION STATEMENT

It is the purpose of the Georgetown Divide Public Utility District to:

- Provide reliable water supplies
 - Ensure high quality drinking water
 - Promote stewardship to protect community resources, public health, and quality of life
 - Provide excellent and responsive customer services through dedicated and valued staff
 - Ensure fiscal responsibility and accountability are observed by balancing immediate and long-term needs.
-

Out of respect for the meeting and others in attendance, please turn off all cell phones or put in the silent mode.

Pursuant to the Government Code Section 54954.3 (The Brown Act), members of the public shall be afforded the opportunity to speak on any agenda item, provided they are first recognized by the presiding officer. The Board President will call for public comment on each agenda item. Those wishing to address the Board on a matter that is not on the agenda and within the jurisdictional authority of the District may do so during the Public Forum portion of the agenda. Please be aware of the following procedures for speaking during Public Forum or public comment sessions:

1. When called on to speak by the Board President, please approach and speak from the podium.
2. Comments are to be directed only to the Board.
3. The Board will not entertain outbursts from the audience.
4. There is a three-minute time limit per speaker.
5. The Board is not permitted to take action on items addressed under Public Forum.
6. Disruptive conduct shall not be permitted.
7. Persistence in disruptive conduct shall be grounds for removal of that person's privilege of address.

The Board President is responsible for maintaining an orderly meeting.

1. CALL TO ORDER, ROLL CALL, AND PLEDGE OF ALLEGIANCE

The meeting was called to order at 2:11 P.M.

Directors present: Cynthia Garcia, Dave Halpin, Dane Wadle, Michael Saunders, David Souza

Staff present: General Manger Steven Palmer, Operations Manager Darrell Creeks, and Water Resource Manager Adam Brown.

Legal Counsel: Barbara Brenner, Churchwell White, LLP.

The Pledge of Allegiance was led by Director Garcia.

2. ADOPTION OF AGENDA

Director Wadle motioned to accept the agenda. Director Halpin seconded the motion.

Director Garcia stated she wanted to pull the following items from then consent calendar, and agenda for discussion, 5.A.1., 5.A.2., 5.B.2., 5.D., 7.E., 7.F., and pull 7.J. off the agenda due to the fact she would not be attending the conference in Florida.

Director Wadle updated his motion to adopt the agenda with the changes, and Director Halpin seconded the motion.

Roll Call vote was taken:

Garcia: Aye
Halpin: Aye
Saunders: Aye
Souza: Aye
Wadle: Aye

The motion passed unanimously.

3. PUBLIC FORUM (ONLY ITEMS THAT ARE NOT ON THE AGENDA)

Stephen Dowd made comments about the rate increase.

Cherie Carlyon stated she wanted the Board to ask the General Manager to put the Finance Committee minutes, and recordings on the GDPUD website.

Ken Pauley, who is a member of the Finance Committee, said he wanted to share that he is happy about the collaboration within the Finance Committee. He wanted to thank Director Saunders for his role as a Board Liaison during the past year, and he looks forward to working with Director Garcia in the upcoming year. He said as a customer of GDPUD he does not feel the rate freeze can continue, and he encourages the Board to lift the freeze.

Perry Wallace submitted a letter to the Board discussing issues related to GDPUD's billing practices. Director Souza recommended Mr. Wallace follow up with staff after the meeting.

4. PROCLAMATIONS AND PRESENTATIONS

- 5. CONSENT CALENDAR** – Any member of the public may contact a Board member prior to the meeting to request that an item be pulled from the Consent Calendar

A. Approval of Minutes

1. Regular Meeting of December 10, 2019
2. Regular Meeting of January 14, 2019

B. Financial Reports

1. Statement of Cash Balances – December 2019
2. Month-End Cash Disbursements Report

C. Authorizing Change of Bank Signatory Authority

Possible Board Action: Adopt resolution authorizing change

D. Accepting Completion and Directing the Filing of Notice of Completion for the Auburn Lake Trails Water Treatment Plant Project

Possible Board Action: Adopt resolution

Director Saunders motioned to approve the consent calendar, approving only 5.B.1. and 5.C. Director Garcia seconded the motion.

Roll Call vote was taken:

Garcia: Aye
Halpin: Aye
Saunders: Aye
Souza: Aye
Wadle: Aye

The motion passed unanimously.

5.A.1. – Director Garcia pointed out the misspelling of multiple residents' names within the minutes. She suggested having a sign-in sheet to avoid confusion in people's names. Mr. Palmer said the public are not required to sign in. Director Halpin suggested changing the unidentified people to resident or a person from the public. He asked if the spelling corrections could be done outside the meeting. Director Saunders said he would like his comment related to requesting a written apology stated in the minutes.

Director Garcia motioned to accept 5.A.1. with the changes discussed. Director Saunders seconded the motion.

Roll Call vote was taken:

Garcia: Aye
Halpin: Abstain
Saunders: Aye
Souza: Aye
Wadle: Nay

The motion passed 3-2.

5.A.2.

Director Garcia requested staff to listen to timestamped information from the January 2020 meeting at the following times within the recording: 37.06, 30.43, 31.10, and 37.36. Further she said the information has bearing on what will be discussed today. She also gave more spelling corrections. Director Saunders gave one change related to the appointment of Director Wadle as a legislative liaison. Mr. Palmer wanted clarification on to whether the Board wanted to accept time stamped comments prior to staff having listened to them. Director Garcia read the context of the comments from the time stamps.

Director Garcia motioned to accept the minutes with the suggested changes. Director Saunders seconded the motion.

Roll Call vote was taken:

Garcia: Aye
Halpin: Abstain
Saunders: Aye
Souza: Aye
Wadle: Nay

The motion passed 3-2.

5.B.1.

Director Saunders asked Mr. Palmer to elaborate on check numbers 30644, and 30669. Director Garcia questioned the cost of long-distance phone calls at the treatment plants related to check numbers 30663, and 30705. Mr. Creeks said Ms. Cross was calling AT&T, but he was unsure if that was the reason. Director Garcia then questioned the US Bank ADT security charges which seemed to be double charged related to check number 30701. Director Garcia said she would speak to Mr. Palmer about check 30729 at another time.

Director Garcia motioned to accept the month end distribution report. Director Saunders seconded the motion.

Roll Call vote was taken:

Garcia: Aye
Halpin: Aye
Saunders: Aye

Souza: Aye
Wadle: Aye

The motion passed unanimously.

5.D.

Mr. George Sanders said the Notice of Completion (NOC) is filed with the State of California at the end of a project and sets definitive parameters to when liens can be filed against it. He said at this time, the District is still holding retention monies equating to approximately \$500K. Further he said, once the NOC is filed, the contractors have 30 days to file their liens and monies should not be released until the liens are filed. He said this is the next step before moving into the final payment application. Director Garcia asked if any of the contractors are still on site? Mr. Sanders said no, there were no more contractors working or on site. Director Garcia asked if there were any permit restrictions. Mr. Sanders said no. Director Garcia asked when change order seven would be completed. Mr. Sanders said it was completed and fully executed. Director Garcia asked if Mr. Sanders had all the project documents. Mr. Sanders said, no, not from all the contractors. He said the final OM manuals will come from the contractors. Director Garcia asked about deadlines within the permit for operation. Mr. Sanders said Mr. Creeks could answer better than he. Mr. Creeks said everything that can be sent in has been sent in. Director Garcia said one of the requirements she noticed was a cross connection control program. She asked if this was done. Mr. Creeks said, yes, it was complete. Director Saunders asked if there were copies of waivers of warranties. Mr. Sanders said he is waiting for warranties which is the reason we have not released the retention monies. Director Garcia said with the filing process with the NOC, did Mr. Sanders know the process. Mr. Sanders said if the Board is favorable of filing the NOC, he would file it tomorrow morning at 0900 with the County of El Dorado. He said the retention monies are on reserve and can be used if liens are filed. Director Garcia said she was concerned about the 30-day waiting process and would 30 days be adequate for Mr. Sanders to finish his list. Mr. Sanders said the 30 days are based on California law. He said the 30-day time limit begins the moment the NOC is filed. He said each contractor must supply confirmation that there are no liens. He said an element of the final payment request is a confirmation that there are no liens, as it is part of the contract. Director Garcia asked Mr. Sanders if he was comfortable calling the project 100% complete. Mr. Sanders said yes, from a functional standpoint. He said from an operational standpoint the plant has been functioning well for an extended period and has proven itself. Director Garcia requested the resolution include a completion date.

Director Garcia motioned to accept the notice of completion, adding the completion date. Director Halpin seconded the motion.

Roll Call vote was taken:

Garcia: Aye
Halpin: Aye
Saunders: Aye
Souza: Aye
Wadle: Aye

The motion passed unanimously.

6. INFORMATIONAL ITEMS

A. Board Reports

Director Saunders said he has two workshops he will be attending for water legislation. One workshop is a for landscape measurement project, regarding what is irrigable and non-irrigable and another on March 9th is the annual water supply workshop.

Director Garcia said she would be attending the Cross Connection Control Stakeholder workgroup on February 20th related to a guidance handbook they are developing. Director Saunders and she will be hosting a quarterly town hall on Saturday, March 28, 2020 from 3-8PM and a St. Patrick's Day feast will be provided. She also said she will not be able to attend the AWWA Conference this year. She asked Mr. Palmer to follow up with Mr. Wallace. She also mentioned the vacancies within the Finance Committee, and asked staff if they could move forward with posting those positions.

Director Wadle stated he attended the Chamber meeting last week and gave a District update. He said he would be attending the County water agency meeting tomorrow, February 12, 2020.

B. General Manager's Report

Mr. Palmer commented on his report and said he put together a CIP Report Card, and displayed pictures from the main canal which carries water to ALT. This project is being overseen by Coastland.

Cherie Carlyon asked if all three sections of the canal were completed. Mr. Palmer said yes, all three sections were done.

Pat Snelling asked if the District was monitoring the water quality. Mr. Palmer said yes, the treated water is monitored from the plants.

C. Operation Manager's Report

Mr. Creeks said the lining of the canal was great. He said Adam is working hard to capture data related to how much water we are losing, how much we are capturing, and where it is all going. He said everything at the plants is going well. Director Garcia asked if Mr. Creeks could expound on the backflow program. Mr. Creeks said the backflow program is a State ordinance. Director Garcia asked about the replacement of irrigations boxes. Mr. Creeks said the District replaced wood with pipe using an orifice to regulate water flow. Director Garcia asked if it helped with maintenance. Mr. Creeks said yes.

Mr. Brown commented on the ALT report. Director Souza asked if Adam had time to get back to the member of the public who asked about the backflow mechanism. Adam said yes.

D. Finance Committee Report

Mr. Miller said the Finance Committee met and discussed the budget review process, and debt policy. He said because the committee is using data from last September, the Finance Committee is recommending to the Board that the freeze remain in place for the next six months. Lastly, he said the committee would like to see preliminary monthly reports. Director Saunders commented on a Finance Committee members tenure. Mr. Miller asked what the process was related to the tenure of members per the policy? Director Saunders said the Board has the ability to renew a term.

7. NEW BUSINESS

A. Review and Approve Debt Policy Required to Apply State Financing

Possible Board Action: Adopt Resolution

Mr. Adam Brown said the District has applied for financing for the automated meters and the requirement was to have a debt management policy adopted which was a directive from SB1029 which came out in 2017. The District currently does not have a debt management policy. The CSDA has a policy, and the District took that policy and adapted it. Mr. Palmer took the debt management policy to the Finance Committee last week. Adam said the document was needed to move forward with the automated meter project. Director Saunders said the policy looked good and seemed comprehensive. He questioned if the Board wanted to add to the policy to have debt goals or limits in terms of looking at asset to liability ratio meaning how much of the assets are credited versus the liability because of the District's inability to attain loans in the past, and looking at a liquidity bond which is a debt to revenue. Director Garcia said she had the same idea of setting limits on debt, and thanked Adam for the effort he put forth to create the policy. Director Halpin said he agrees the ratios are important, but he would suggest guidelines versus limits. Mr. Palmer said he would suggest the Board make a motion with suggested changes and guidelines to incorporate so staff can submit to the State. He said the Board always has the option to amend the policy if needed.

Cherie Carlyon made a comment that the policy stated the District was adopting the policy and questioned who was actually making the decisions. Legal Counsel said it was a Board policy.

Director Garcia made a motion to adopt the policy. Director Halpin seconded the motion.

Roll Call vote was taken:

Garcia:	Aye
Halpin:	Aye
Saunders:	Aye
Souza:	Aye
Wadle:	Aye

The motion passed unanimously.

B. Review and Approve Amendments to Fiscal Year 2019/2020 Operating Budget Resulting from Prior Board Approvals Related to Capital Improvement Projects

Possible Board Action: Adopt resolution

Mr. Palmer said this item was to memorialize the operating budget as it relates to the capital expenditures amendments that the Board has already directed to incur. Mr. Palmer said the Finance Committee has also had a time to review the information and they recommended that the Board approve the revisions.

Director Wadle made a motion to approve the resolution.

Director Garcia asked Mr. Palmer how the financial analyst is tracking internal changes for what was accepted in the budget, what was approved by the Board related to CIP, how things have changed related to cost based on the amounts coming in higher than was originally budget for and the transfer from fund to fund. She said she is having trouble keeping track where the funds are coming from and going to. Mr. Palmer said he has a spreadsheet that he uses for his five-year capital improvement plan. He said the attachments have a project summary with the changes for each individual project.

Director Wadle said he still has his motion. Director Halpin seconded the motion.

Roll Call vote was taken:

Garcia:	Aye
Halpin:	Aye
Saunders:	Aye
Souza:	Aye
Wadle:	Aye

The motion passed unanimously.

C. Discuss and Provide Direction on Freezing the Adopted 2020 Treated Water and Irrigation Water Rates at the 2018 Rates for a Second Year

Possible Board Action: Adopt resolution

Mr. Palmer said this item was coming to Board to determine if water rates would continue to be frozen for another year. Mr. Palmer said this discussion was brought to the Finance Committee last week. He said the Board needs to decide if this is the direction, they would like to go in. He said the Finance Committee's recommendation is to continue the freeze until July 2020 until which time they have time to go through next years budget.

Director Garcia said January and February's Finance Committee meetings were good. She said the Finance Committee did have some concerns and wanted additional information. She said the Finance Committee recommended continuing the freeze until July 1, until they had time to review information just provided to them. Director Garcia said she agrees with their recommendation. She said their recommendation will work well for the treated water customers; but, will not work well for the irrigation customers because of the billing cycle. She said she would like the Board to consider freezing the irrigation customers rates throughout the irrigation season. She said the

District did bring in a substantial amount of interest which would allow the District to sustain this temporary freeze.

Director Wadle said he feels a continued freeze is lost revenue, and pushes this rate increase off to future rate payers and Boards. He said increasing the rates is imperative to the viability to the agency.

Director Halpin said the primary reason the Board raised the rates is due to the capital improvement liabilities the District is facing. He said he voted for freezing the rates last year due to rate shock, and he is empathetic to it; but, freezing rates for another six months does not address the fact that the Board needs to address a huge liability problem. He said failure to do so, is kicking the problem down to future Boards. He said the Board inherited a \$100M problem and making \$1M a year for maintenance is not untoward.

Director Saunders said it's a question of funding versus financing. He said the Board needs to look at what the plan for financing for Capital Improvements will be for the next five years, and if the District will be making that money during the freeze. He said the District needs to ensure maintaining infrastructure, keeping up with capital improvements, and create a reserve for future projects.

Director Halpin said the Board is talking about a trivial amount of money compared to a \$100M problem.

Director Wadle said the rate study considered that the District would apply for financing for some of the capital improvement projects in the future.

Director Halpin said it is not unreasonable to finance projects versus saving millions of dollars to replace things.

Director Garcia said she would like to accept the Finance Committee's recommendation to give the Finance Committee more time to make a recommendation and delve into the gaps of information.

Director Halpin said the Board does not need the Finance Committee to decide on a rate freeze.

Director Saunders said it is imperative the Board is aware of how much can be put into reserves. He said he agrees with Ken Pauley and Director Halpin that the District has huge problems in the future. He said the Finance Committee can assist with informing the Board to whether or not the Board can implement a rate freeze, or not, based on whether or not the freeze will impact our future investments, sustainability of the District, replacement of all of our pipes, plan for a second source, and the amount the District needs to invest each year. He said these are things we need to know.

Director Garcia said one more thing the Board needs to consider is, if the Board decides to raise the rates, the District runs the risk of losing more customers, which is revenue lost for the District. Specifically, she would like to know how much the freeze would impact the CIP, and the FY budget. She said she was comfortable with freezing the rates for six months.

Director Halpin said a freeze of six months would equate to a loss of \$500K.

Steve Miller asked if the rate increases for 4000 customers, and increases the average household bill, how does that equal \$500K?

Director Halpin said the rates were doubled in the first year, and this rate increase is an incremental 10% which generates approximately \$1M of additional revenue. He said regardless of a freeze, approximately \$1M would be generated each year, so the number is correct. He said regardless of a freeze today, the District will collect \$1M more than it did before the 218.

An unidentified person in the audience made a comment about the freeze.

Director Souza said he would raise the rate for treated water; however, irrigation rates are already high. He said if there was a 5% increase on irrigation would be better than 10%.

Donna Seaman said she asked for the rate increase to be reviewed, meaning treated versus irrigation. She said irrigation water cannot be the cash cow of the District. She said she just had to put a back-flow prevention mechanism on her property and the costs was \$1100. She said she cannot afford an increase to the irrigation water rate.

Karen Bartholomew said she would recommend lowering the rates for irrigation water as it is untreated. She said the improvements toward the water system are usually for treated water, not irrigation.

A person from the public said if the Board decides to wait an additional six months it would not matter to the customer, as the customer is billed in advance.

Director Garcia made a motion to temporarily freeze the rates until July 1 and give the Finance Committee time to review information and come back to the Board with a recommendation.

Director Garcia asked Legal Counsel if the Board temporarily froze rates until July 1 and the Finance Committee returned with a recommendation before July 1, can the Board make a rate adjustment before the end of this temporary rate freeze before July 1. Legal Counsel said Director Garcia may want to indicate something shorter than six months.

Director Halpin said the Board should consider freezing irrigation for the season to avoid the issue presented.

Steve Miller said the Board could freeze the rates for one month at a time.

Director Garcia said thank you to Mr. Miller for his suggestions; however, the irrigation customers must provide the District contracts.

Director Wadle asked Mr. Palmer if the appropriate cost for irrigation and treated water is by use.

Mr. Palmer said yes. The rate study was based on use. He said irrigation water customers use 70%+ of the water. He said the rate study for the first years' rates for irrigation was zero contribution toward capital even though the District just spent over \$800K lining a canal which carries irrigation water.

Director Halpin said if the data mining continues in the way it is being suggested, the results for the irrigations customers will be grim relative to what they pay, and what they cost. He said he would happy to make a motion to freeze the irrigation customers, and not freeze the treated water rates.

Legal Counsel said Director Garcia's motion was interrupted and needs to go first before any other motions are made.

Director Garcia restated her motion: Director Garcia would motion to temporarily freeze the rates until July 1, for treated water, and freeze the rates for irrigation for this season to avoid hardships on the billing process for the District. Further, the motion would have the Finance Committee make their recommendations and bring those recommendations back to the Board as soon as they can.

Karen Bartholomew suggested to freezing the treated water for six months or less pending the results of the Finance Committee.

Ken Pauley said it feels like some of the Board members are trying to have the Finance Committee complete its' own rate study. He said the Board needs to be careful, as a rate study has already been completed. He said the decision should be about freezing rates or not freezing rates even though increases have been planned. He said the Finance Committee is not the group to be doing a formal rate study.

An unidentified resident made comment about gallons of water coming through her orifice.

Director Saunders seconded the motion.

Director Souza asked Director Garcia to restate her motion.

Director Garcia motioned to temporarily freeze the treated water rates until July 1, 2020 and freeze the irrigation rates for the remainder of 2020.

Legal Counsel said it would be best to not make any adjustments to the rates until July 1, whether the Finance Committee provides data or not.

Director Saunders seconded the motion.

Roll Call vote was taken:

Garcia:	Aye
Halpin:	Aye
Saunders:	Aye
Souza:	Aye
Wadle:	Nay

The motion passed four to one.

D. Professional Services Agreement for Engineering Project Manager

Board Action: Adopt resolution approving the agreement

Mr. Palmer said the District does not employ a project engineer / project manager. Historically, the District has been relying on contract staff. He said there are several capital improvement projects within this next fiscal year, and through the CIP that will require a dedicated project manager. He issued an RFP on August 13 to accept proposals and followed the procurement process. The procurement would be for a five-year term, with projects assigned by the General Manager and would be consistent with the five-year capital improvement plan adopted by the Board. The contract has a "not to exceed amount."

Director Garcia asked if the list provided was in any priority order and was there a reason the rebuild of the Walton filter was not listed. Mr. Palmer said that project is something he would suggest the new project manager handle. Director Garcia confirmed the amount of \$403K was budgeted for with the CIP estimates. Mr. Palmer said yes. Director Garcia asked about the five-year duration. Mr. Palmer said he based it on a typical CIP timeframe, and it gives Coastland assurance that there will be work for the project manager. Director Garcia said when reviewing the checks she noticed Coastland was already paid for the Main Reliability Project for at least one section. She asked Legal Counsel if it was a conflict of interest to hire them. Legal Counsel said no.

Director Wadle made a motion to approve the resolution. Director Saunders seconded the motion.

Cherie Carlyon asked why another bid wasn't in the packet. Mr. Palmer said it is his practice to only put the bid which is being recommended into the packet.

Roll Call vote was taken:

Garcia:	Aye
Halpin:	Aye
Saunders:	Aye
Souza:	Aye
Wadle:	Aye

The motion passed unanimously.

E. Fiscal Year 2018/2019 Budget to Actual Review

Possible Board Action: Receive and File

Director Garcia said she had concerns with 7.E., and 7.F., because the Finance Committee had not seen the information yet. She said there were discrepancies in the data. She said in the information provided, not all the funds are listed, and the quarterly timeframes are based on the actual year, not quarters. She said the information is for the fourth quarter, not the first and second. Additionally, she said the

title on the staff report does not match what is on the agenda. She said she would like to pull the item, have staff correct it, and have it go to the Finance Committee review it.

Mr. Palmer said he is happy to have the Finance Committee review if the Board wishes.

Director Halpin asked if there were any repercussions if the Board did not receive and file. Mr. Palmer said no. This is for the Board to see, and comment on it. He said it was the budget review for the full year.

Director Garcia said in the future, she would like the information to be clarified. Mr. Palmer said the report titles are due to the software. Director Garcia then asked about several other accounts, specifically about the election costs.

Director Garcia asked if this item could come back next month for further clarification.

Director Saunders also had questions related to the information provided.

Director Souza asked Mr. Palmer to take the item back to Ms. Cross for clarification and then to the Finance Committee.

F. Fiscal Year 2019/2020 First Quarter Budget to Actual Review

Possible Board Action: Receive and file and approve budget amendment for increase PERS UAL costs.

Director Garcia said she would like the same type of clarification from the Finance Committee on this item. Mr. Palmer said the unfunded PERS UAL higher than anticipated. He said the Board did not have to act on the item at this time, but the bill has to be paid, and it is not above the budget. Director Garcia asked if Staff could include a clarifying sentence explaining that zero balance accounts are not carried over from report to report, and to clarify the fiscal year versus the calendar year within the header of the report.

Mr. Miller asked if there was data from October through December 2019. He said it would be helpful if the Finance Committee received preliminary data. Mr. Palmer said reports are not run that way. Reports are run quarterly as directed by the Board. Mr. Miller asked why there was a lag time of approximately two quarters between each report. Director Garcia asked if the second quarter reports were being prepared. Mr. Palmer said yes. Director Saunders asked the Board if they would consider not receiving and filing the report, have the report go to the Finance Committee; but, still approve the amendment because the item must be paid.

Director Saunders made a motion to accept the amended budget for PERS changes, and not receive and file the report until the Finance Committee reviews it. Director Halpin seconded the motion.

Roll Call vote was taken:

Garcia: Aye
Halpin: Aye
Saunders: Aye
Souza: Aye
Wadle: Aye

The motion passed unanimously.

G. [NOT USED]

H. Approval of Directors' Attendance at ACWA Spring Conference Possible Board

Action: Adopt Resolution

Director Wadle motioned to approve the resolution.

Director Saunders said there was reservation change because the meeting begins on Monday equaling four nights. Director Garcia said she would like to be added to this meeting as well because she will no longer be attending the conference in Florida.

Director Garcia seconded the motion.

Roll Call vote was taken:

Garcia: Aye
Halpin: Aye
Saunders: Aye
Souza: Aye
Wadle: Aye

The motion passed unanimously.

I. Review Draft 2020 Board Calendar and Fiscal Year 2020/2021 Operating Budget Timeline

Possible Board Action: Review and Provide Direction

Director Saunders asked if he thought the Board would like to have a combined Board Finance Committee Budget Workshop? Mr. Palmer said that was the intention of the May meeting. Director Garcia said she would like to see the quarterly reports added for Finance Committee review. Mr. Palmer said there were two different timelines. Director Garcia said it would be nice to merge both calendars into one. She would also like a review of the reserve policy, and recommendations from the audit. Additionally, she suggested the Finance Committee submit a timeline based on the resolution.

J. Approve Director Garcia Attendance at American Waterworks Association Conference

Possible Board Action: Adopt Resolution

This item was removed from the agenda.

K. Amendment 5 to the Professional Services Agreement with George Sanders Increasing the Contract Amount by \$7,200 and Extending the Term to March 31, 2020.

Possible Board Action: Adopt resolution approving the amendment

Mr. Palmer said Mr. Sanders has provided a lot of leadership on this project, and he should finish the project. Mr. Palmer believes the project will be finished within approximately 120 hours equating to April 30, 2020.

Director Garcia said this agenda item is asking for an increase for Mr. Sanders compensation which is okay because he needs to be compensated fairly; but, questioned how this reflects the minutes from the last meeting where Mr. Palmer said there wouldn't be an increase to Mr. Sander's contract.

Mr. Palmer said those were the facts at the time, and the facts have now changed.

Mr. Sanders said when the original agenda item came forward, it didn't have compensation to him. He said because the agenda item didn't move forward, Steve and he sat down and talked about the remaining tasks and estimated the amount of time still needed to complete the project. He said he cannot dedicate those efforts for free. He said it was a decision on his part. He said he and Mr. Palmer realized the importance of him working under a contract regardless of the compensation. He said with that understanding he needed to be compensated. He said he feels his request was very generous with his request. He said his compensation equates to approximately eight hours a week. Director Garcia said he should be compensated for his time. She also asked about his schedule, inquiring if he could assure the Board he will be done with his punch-list by April 30. Mr. Sanders said he believes it is reasonable to be done with the items by then. Director Garcia also mentioned that even though the amendment will pay him retroactively, Mr. Sanders has already been working for free since January 1, 2020.

Director Halpin motioned to adopt Amendment 5. Director Garcia seconded the motion.

Roll Call vote was taken:

Garcia:	Aye
Halpin:	Aye
Saunders:	Aye
Souza:	Absent
Wadle:	Aye

The motion passed four to one.

8. BOARD MEMBER REQUESTS FOR ADDITIONS TO FUTURE MEETING AGENDAS AND REQUESTS FOR INFORMATION OR RESEARCH TO BE COMPLETED BY STAFF – Opportunity for Board members to discuss matters of interest to them and provide input for future meetings as well as report on their District-related meeting attendance.

Director Saunders said he is still getting feedback from the different water districts and will bring it back for possible grant-writers or possible sharing opportunities for emergency preparedness.

Director Garcia said she left several handouts. She would like to have some of her items placed on the agenda for the March board meeting including the roles and responsibilities of the Finance Committee.

Director Wadle submitted comments to each of the Board members.

9. NEXT MEETING DATE AND ADJOURNMENT – The next Regular Meeting will be on March 10, 2020, at 2:00 P.M. at the Georgetown Divide Public Utility District, 6425 Main Street, Georgetown, California 95634.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact Steve Palmer by telephone at 530-333-4356 or by fax at 530-333-9442. Requests must be made as early as possible and at least one-full business day before the start of the meeting. In accordance with Government Code Section 54954.2(a), this agenda was posted on the District's bulletin board at the Georgetown Divide Public Utility District office, at 6425 Main Street, Georgetown, California, on February 7, 2020.

Steven Palmer, PE, General Manager

Date

AGENDA ITEM 5.A.

Attachment 4

Reserve Policy and Procedures

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Reserve Policy and Procedures

ARTICLE I. PURPOSE

The Georgetown Divide Public Utility District (the District) shall maintain reserve funds from existing unrestricted funds as designated by the District's Reserve Policy. This policy establishes the procedure and level of reserve funding to achieve the following specific goals:

- a) Operating Reserve:
The purpose of the Operating Reserve is to cover operating and administrative costs, as well as the difference in timing between the District's receipts and expenses. As such, the Operating Reserve accommodates rate stabilization in order to guard against water rate fluctuations.
- b) Capital Replacement Reserve:
The purpose of the Capital Replacement Reserve is to meet future capital expenditure and surplus property needs.
- c) Emergency Reserve:
The purpose of the Emergency Reserve is to cover the costs of potential replacement costs related to catastrophes, net of any insurance proceeds received.
- d) Other reserves as legally mandated.

The District shall account for reserves as required by Governmental Accounting Standards Board Statement No. 54, which distinguishes reserves as among these classes: non-spendable, restricted, committed, assigned and unassigned. The reserves stated by this policy, unless otherwise required by law, contract, or District policy shall be deemed "assigned" reserves.

ARTICLE II. POLICY

Use of District Reserves is limited to available "Unrestricted" Funds (not obligated by law, contract or agreement), including donations, interest earned, fees for service or other non-grant earnings. All special use funds will be designated by formal action of the Board of Directors.

- a) Operating Reserve:
Operating Reserve will accumulate from unrestricted funds in an amount equal to 120 days of operating expenses.
- b) Capital Replacement Reserve:
Capital Replacement Reserve will accumulate from existing unrestricted funds in an amount determined by analysis of the annual amount needed for replacement and rehabilitation based on current value of assets and anticipated service life as described by the American Water Works Association, or as described in a Board adopted rate study.
- c) Emergency Reserve:
Emergency Reserve will accumulate from unrestricted funds in an amount equal to replacement cost, less any amounts anticipated to receive from insurance, the Federal Emergency Management Agency (FEMA) and the State Office of Emergency Services (OES), less the Capital Replacement Reserve. The likelihood of a loss generating a net cost to the district which exceeds the Capital Replacement Reserve would be remote. The Emergency Reserve would be considered to be funded by the Capital Replacement Reserve.

Reserve Policy and Procedures

- d) Other reserves as legally mandated:
Other reserves may be required as legally mandated by certain activities and contractual agreements. These reserves will accumulate from unrestricted funds in an amount as set forth in the applicable agreements.

ARTICLE III. USING RESERVE FUNDS

Reserve Balances are designated by the Board of Directors from unrestricted funds. Designation by the Board is authoritative and any departure from the designation is a violation of this policy. As such, any changes or recommendations for changes must be presented to, and approved by, the Board of Directors. Therefore, the use of funds are to be used for their intended use, defined as follows:

- a) Operating Reserve:
Operating Reserve funds will be used exclusively to ensure the ability to cover immediate operating cash flows.
- b) Capital Replacement Reserve:
Capital Replacement Reserve funds shall be limited to costs related to improve capital assets, increase their useful life, or add to the value of these assets.
- c) Emergency Reserve:
Emergency Reserve funds are to be used to cover the cost of capital replacement, net of any insurance proceeds or reimbursements from State, Federal or other grant agencies.
- d) Excess Revenue:
In the event excess revenue exists at the end of the fiscal year, these funds may be used to meet reserve balance thresholds, and the Board of Directors has the authority to designate funds to reserve funds as deemed necessary.

ARTICLE IV. MONITORING RESERVE LEVELS

The General Manager, in collaboration with District Finance personnel, shall establish an internal accounting mechanism set forth by an administrative policy in order to track and report on reserve activity, including the source and use of funds transferred in an out of reserve funds. Also included in the administrative policy shall be additional procedures to follow when reserve balance thresholds are met. In addition, the General Manager and finance personnel shall perform a reserve status analysis annually, to be provided to the Board of Directors' during annual deliberation for approval of budget and reserve funds.

Additional information may be provided to the Board of Directors upon the occurrence of the following events:

- a) When a major change in conditions threatens the reserve levels established by this policy or calls into question the effectiveness of this policy;
- b) Upon General Manager and/or Board request.

AGENDA ITEM 5.A.

Attachment 5

Resolution 2020-XX

**RESOLUTION NO. 2020-XX
OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT**

APPROVING THE ANNUAL BUDGET FOR FISCAL YEAR 2020-2021

WHEREAS, the General Manager has prepared a budget for fiscal year 2020-2021 that estimates operating and maintenance, capital improvement program, debt service, reserve requirements, and other expenses of the District; and estimates revenue from all sources; and

WHEREAS, the General Manager presented a draft budget to the District Board of Directors on June 1, 2020 and June 17, 2020, for review; and

WHEREAS, the Board of Directors provided direction on revenue and expenses for fiscal year 2020-2021, and that direction has been incorporated into the proposed budget.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF
THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT THAT**

1. Revenue estimates and appropriations by fund and department are shown in "Exhibit A", a copy of which is attached and hereby made part of this Resolution is hereby adopted.
2. Any remaining capital fund projects and encumbrances will be rolled into next fiscal year.
3. The General Manager may authorize the transfer of appropriations within and between departments so long as total appropriations are not increased within a fund.
4. The Board of Directors has the overriding authority to control the use of revenues and the appropriations of funds and therefore may modify this policy at any time. The total appropriations in any fund may not be increase expect by the Board of Directors.
5. All changes in appropriations will be authorized on a budget adjustment form. Any increase in appropriations will be authorized by the Board.

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the seventeenth day of June 2020, by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN:

David Souza, President, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Attest:

Jeff Nelson, Clerk and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

CERTIFICATION

I hereby certify that the foregoing is a full, true and correct copy of Resolution 2020-XX duly and regularly adopted by the Board of Directors of the Georgetown Divide Public Utility District, County of El Dorado, State of California, on this seventeenth day of June 2020.

Jeff Nelson, Clerk and ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT