

# FISCAL YEAR 2018-2019 BUDGET

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21 2018  
ADOPTED



June 21, 2018

President Uso, Board of Directors, and Customers,

I am submitting the proposed Fiscal Year 2018-19 Operating Budget for the Georgetown Divide Public Utility District (District). Once again, the theme of this budget is long term sustainability, defined as a functional organization, functional infrastructure, and adequate revenue.

#### Background

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

I commend the Board for the courage and leadership that was demonstrated in adopting much needed rate update for the first time in over six (6) years; and for participating in a goal setting workshop to discuss important issues facing the District. Those goals that were adopted by the Board will provide much needed direction and guidance to the District staff as we budget and set priorities for the coming year.

#### Overview

The adoption of a new District rate structure is a critical step towards establishing sufficient capital reserves to address aging infrastructure and improvements required by increased State regulation. It is important to note, that while the new rates will allow the District to significantly increase funds placed in capital reserve accounts; the infrastructure needs are still much larger than available revenue and the District will need to continue to do more with less and continue to make infrastructure last longer than typical useful lifespans.

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

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

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

Sincerely,

Steven Palmer, PE  
General Manager

## **II. GDPUD Overview**

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

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

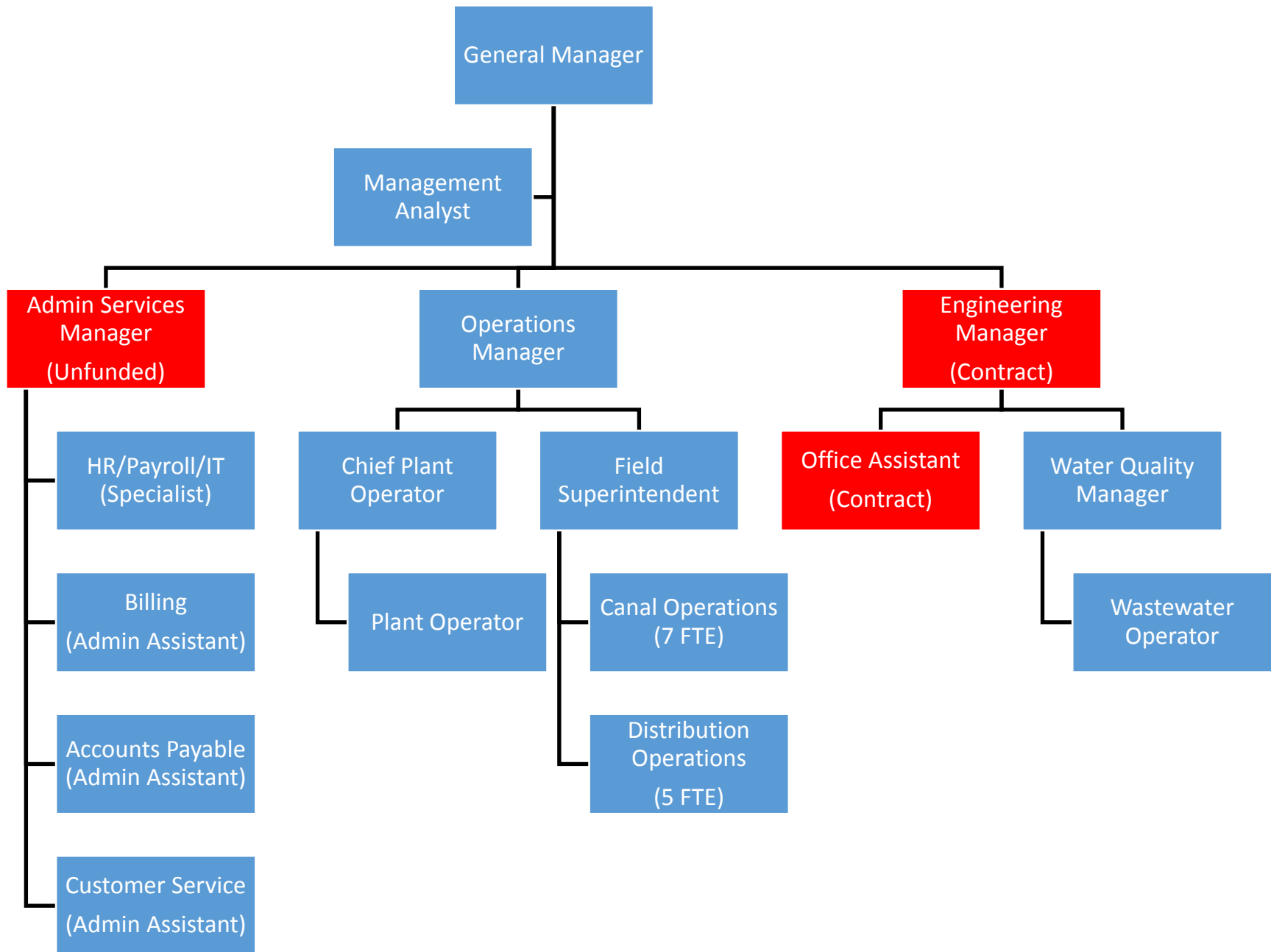
## **GDPUD History**

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

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

## **III. District Organizational Chart**

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



# Fund Budget Summary

**GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT**  
**June 21, 2018**  
*Fund Summary*  
 Fiscal Year 2018-19

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

**GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT**

**June 21, 2018**

*Summary of Restricted Funds*

Fiscal Year 2018-19

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

**Notes:**

- (3) Restricted funds are those whose usage are legally restricted for specific purposes
- (4) Retiree fund (12 is not shown to avoid duplicate budget)
- (5) State Revolving Fund Fund 29 expenses include \$2,296 per month for existing SRF Loan for Walton WTP

**IV. Schedule of Transfers**

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

**V. Revenue Sources**

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

## **A. Operating Revenue**

### Water Sales

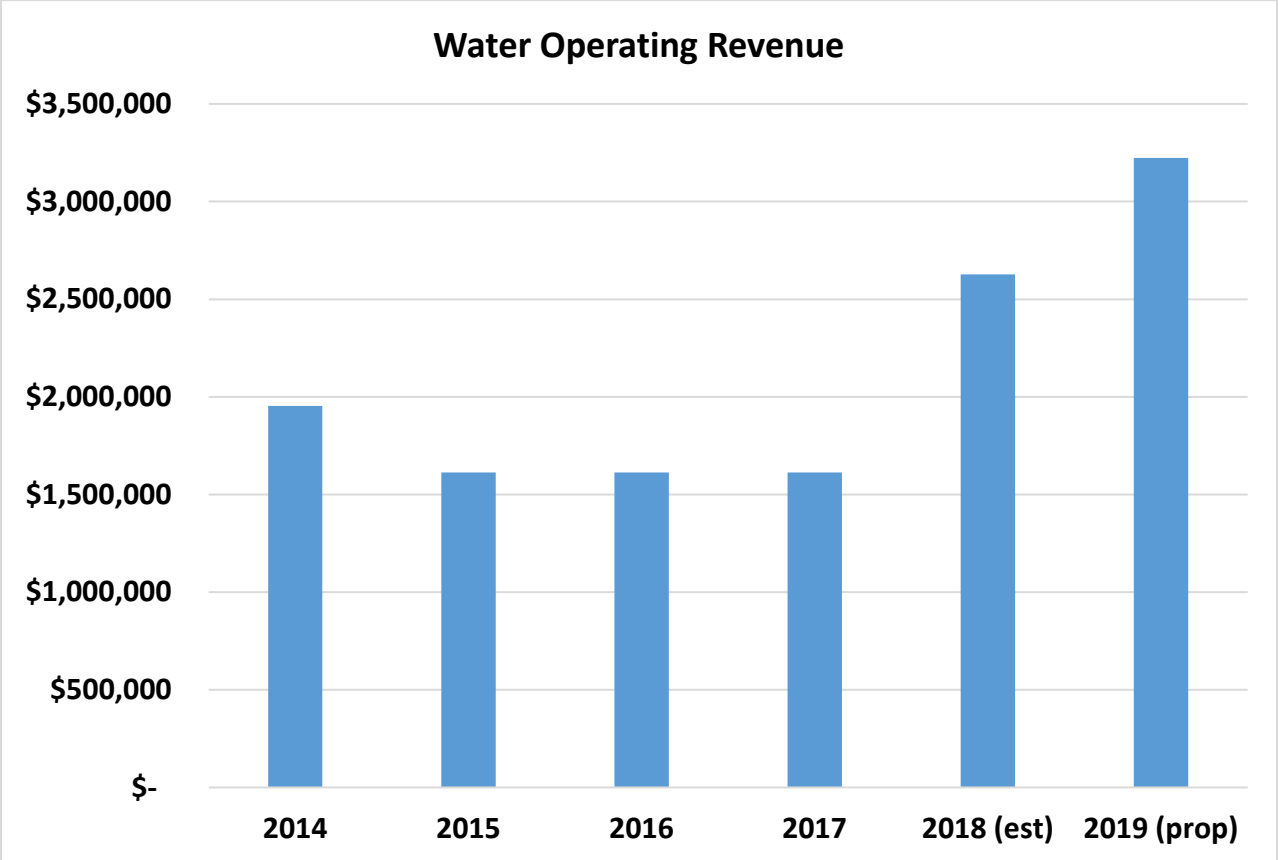
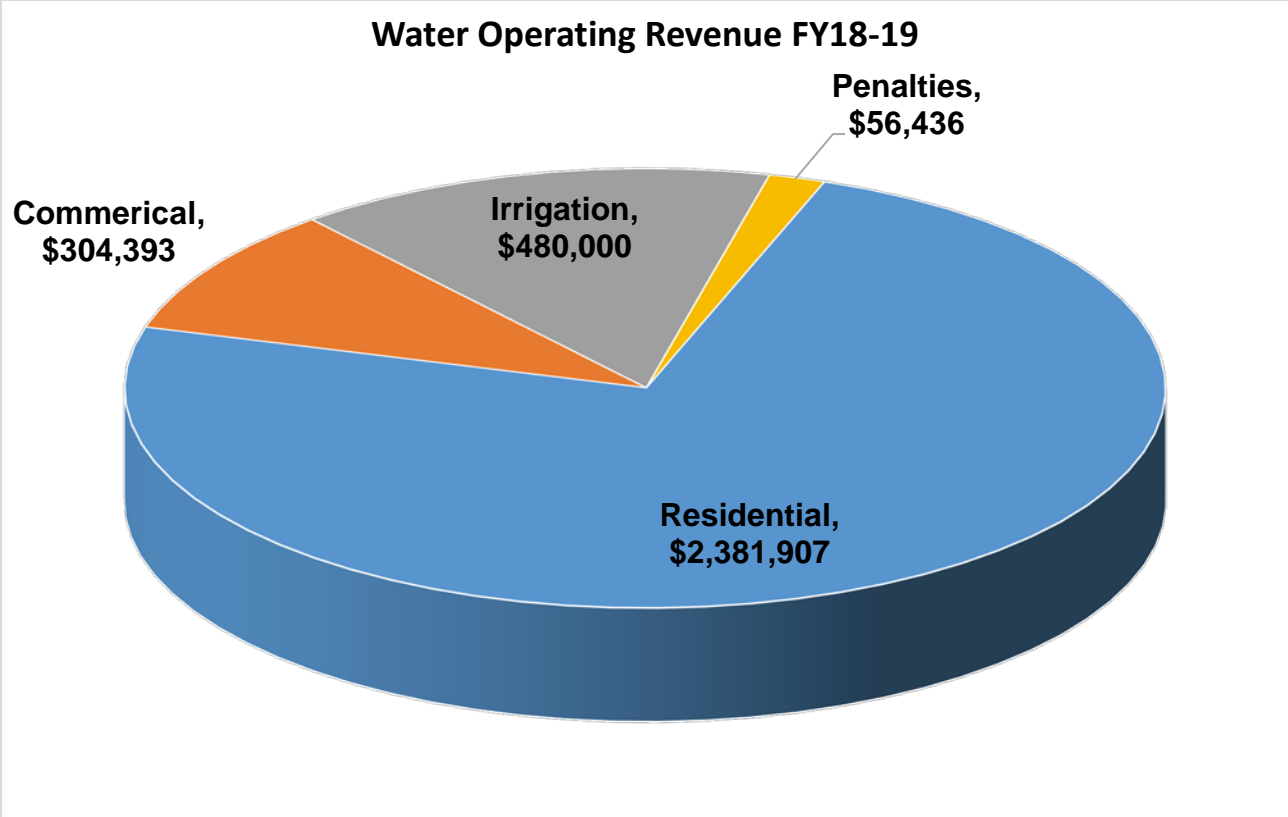
Water Operating Revenue includes all revenue generated by the sale of water and associated penalties. The District sells both treated water and untreated water. For budgeting purposes, treated water sales are divided into residential and commercial. The largest source of operating revenue is the sale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

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

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

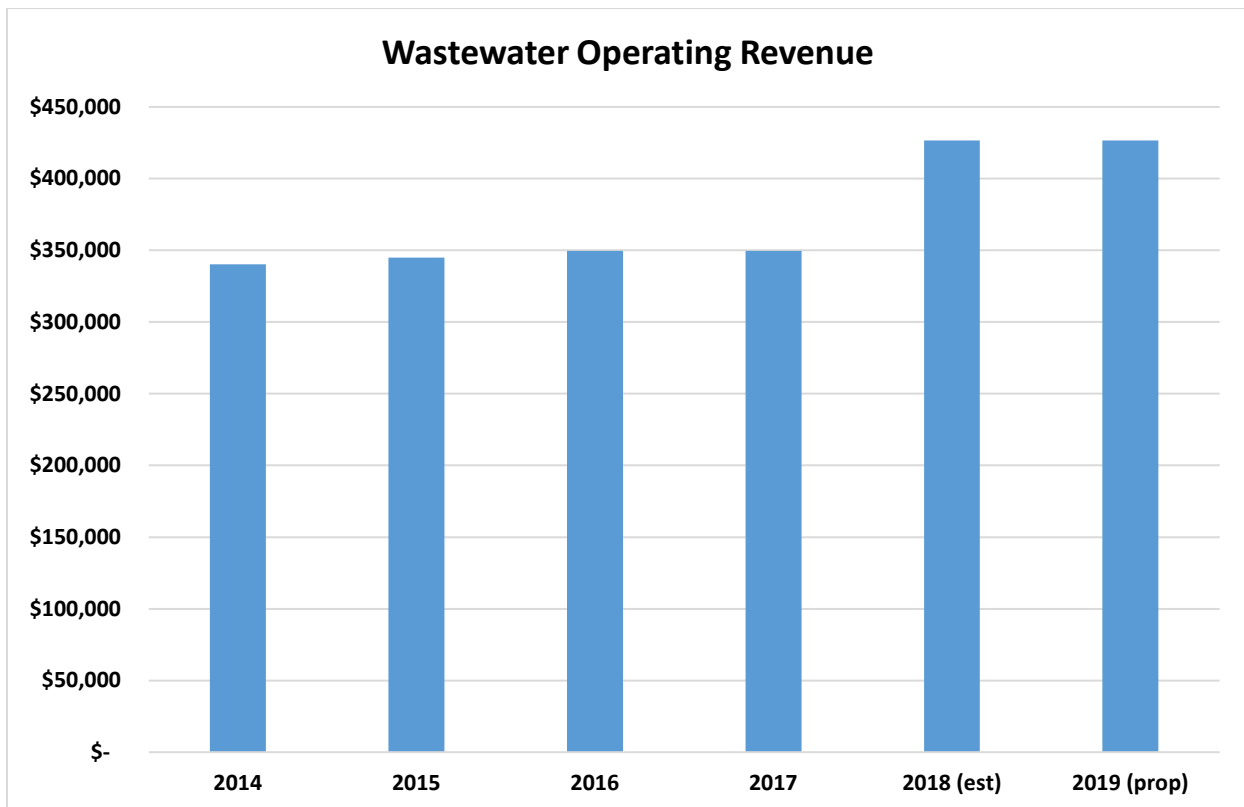
The following charts summarize the operating revenues for FY18-19, and the last four fiscal years.





## Wastewater Charges/Fees

Revenue collected and used for oversight of the Auburn Lake Trails On-Site Wastewater Disposal Zone is estimated to total \$426,600 for FY17-18, which is roughly 8% of the total revenues. This revenue expected to stay about the same for FY18-19 and the projected revenue is \$426,600. The revenue represents homeowners' bimonthly fees collected separate from residential water costs for the State mandated oversight of waste water activities in the Auburn Lake Trails subdivision. The amount also includes a minor amount for additional fees related to homeowner requested activities. Wastewater operating revenues for FY18-19 and the last four years are summarized below.



## **B. Non Operating Revenue**

Non-operating revenues include grant revenue, interest income, restricted benefit charges, hydroelectric payments, lease payments and general property tax revenues. Non-operating revenues are projected to total \$1,776,000 in FY18-19.

### Property Tax

The largest non-operating revenue source is property tax revenue. The District receives a portion of the ad valorem property tax from El Dorado County based on the assessed value of the properties within the District. The actual amount varies based on the tax rate that was established when each individual property annexed into the district. On average,

the District receives about \$0.12 per \$100 of assessed property value within the District. Property tax revenue for FY17-18 is estimated to be \$1,662,995, which is 96% of non-operating revenues, and 30% of total revenue. Based on information obtained from El Dorado County, it is anticipated that property tax revenue will be roughly the same for FY18-19 and is budgeted as \$1,660,000.

#### Sacramento Municipal Utility District (SMUD)

The District receives payments each year from SMUD in accordance with the 2005 cooperation agreement between El Dorado Water and Power Authority and SMUD. That agreement was reached as a requirement of SMUD's relicensing of the Upper American River Project through the Federal Energy Regulatory Commission (FERC). The payment to the District for FY18-19 is estimated to be \$110,900, which is roughly 5% of non-operating revenues, and 2% of total revenue.

#### Interest, Leases, Hydroelectric

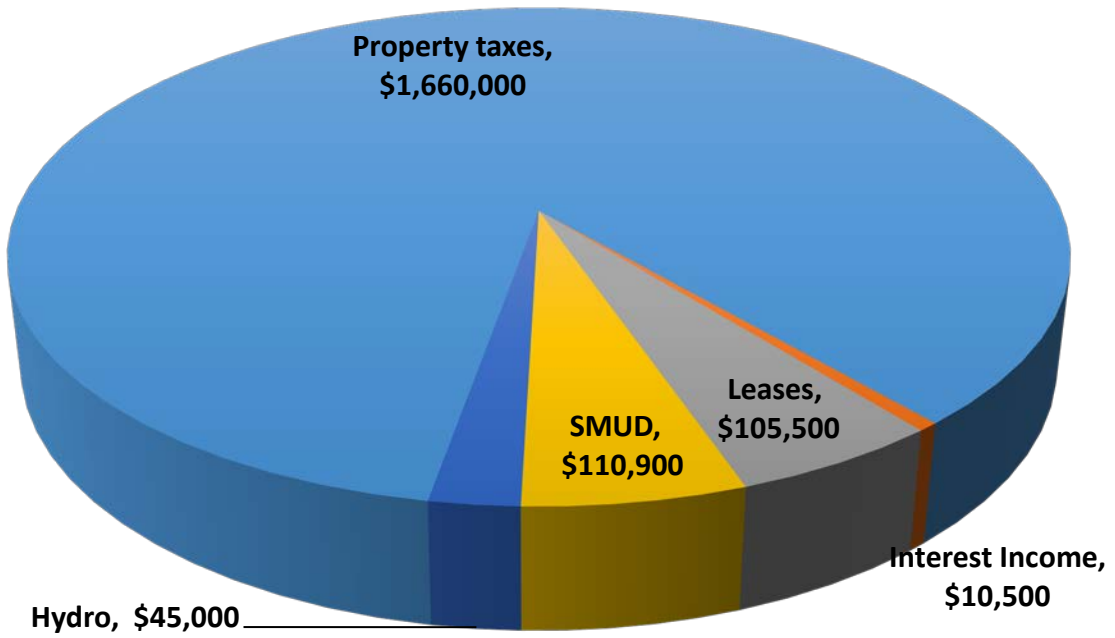
Interest income is earned on all general, restricted and designated funds. Interest income is projected to be approximately \$10,500 in FY18-19.

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

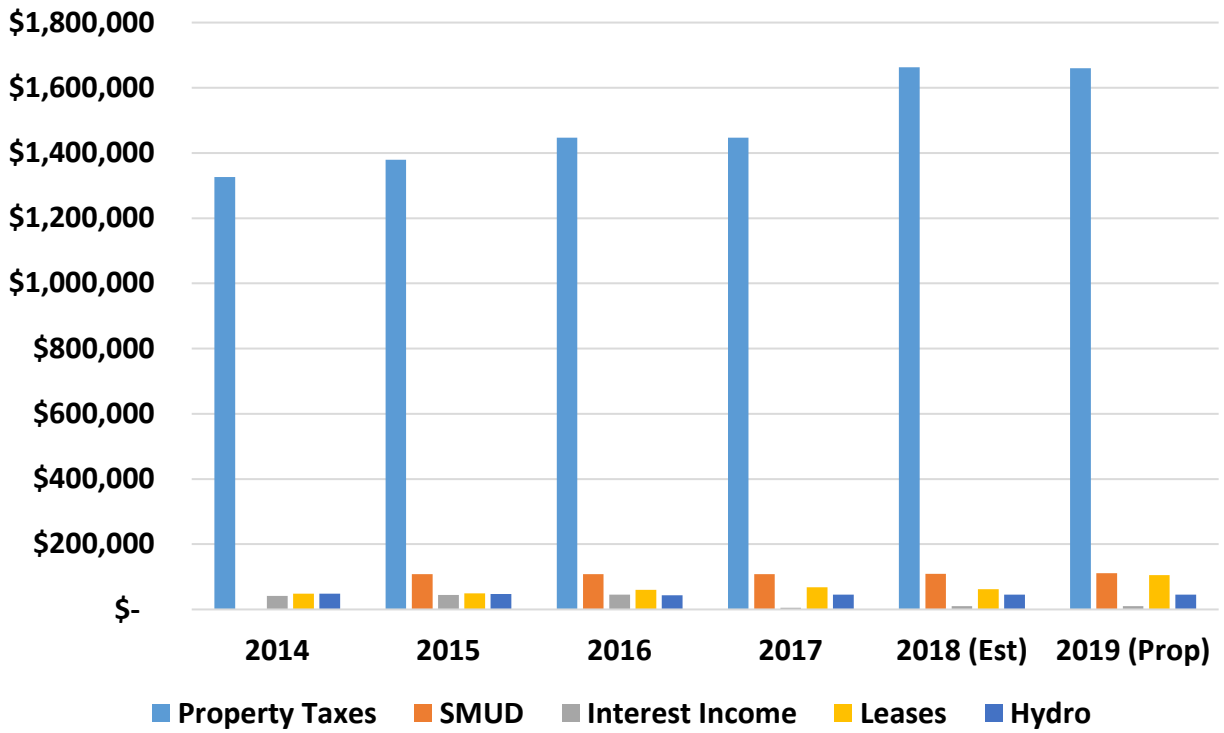
The district also receives hydroelectric royalty payments for the Buckeye and Tunnel Hill facilities. During FY17-18, the hydroelectric royalty payments are estimated to be \$45,500 and they are projected to be \$45,500 for FY18-19.

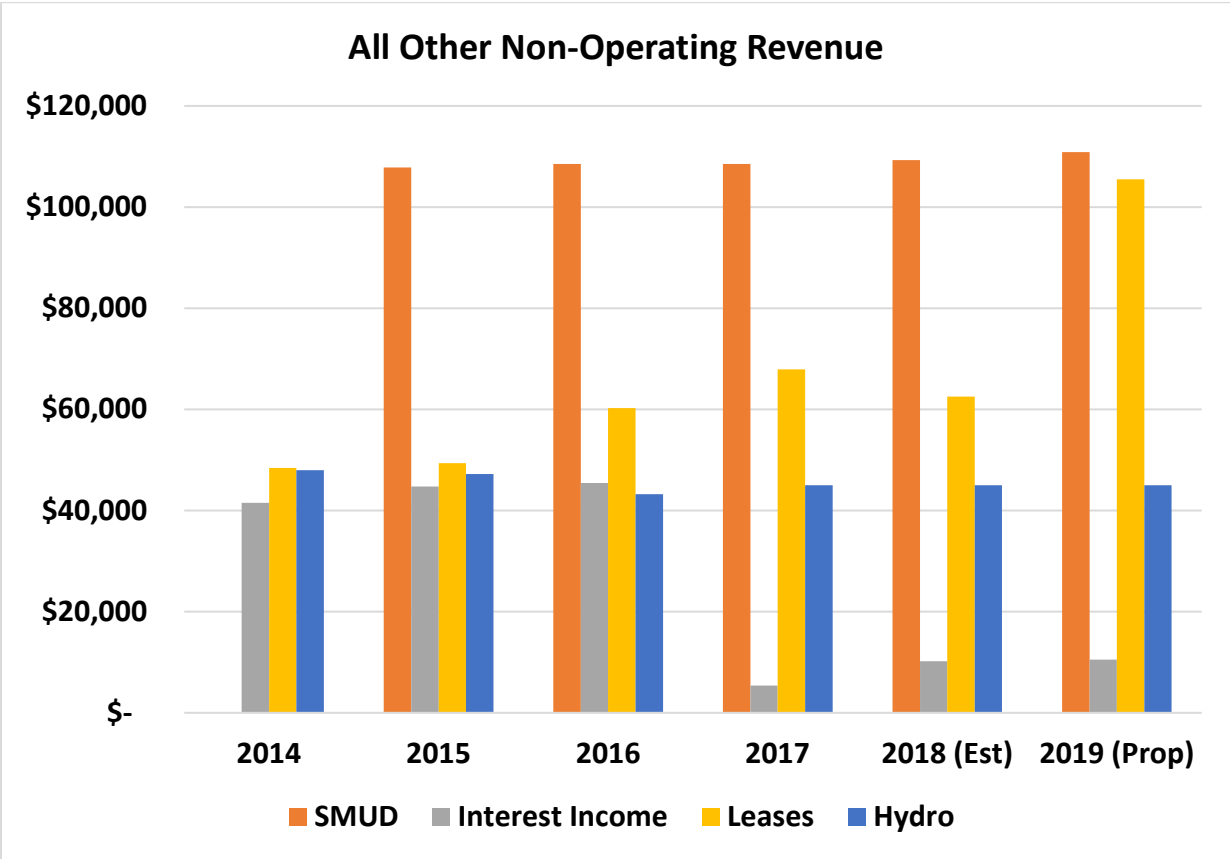
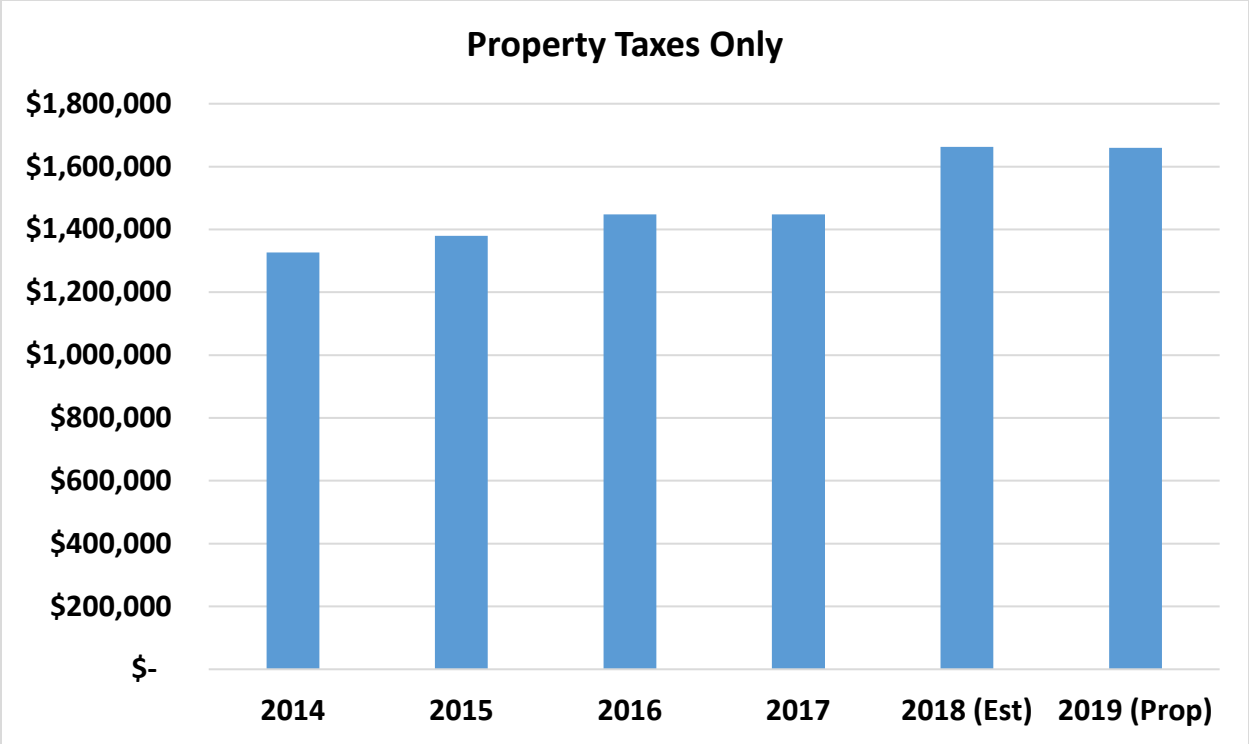
The following charts summarize non-operating revenues for FY18-19 and the last four fiscal years.

### Non-Operating Revenue FY18-19



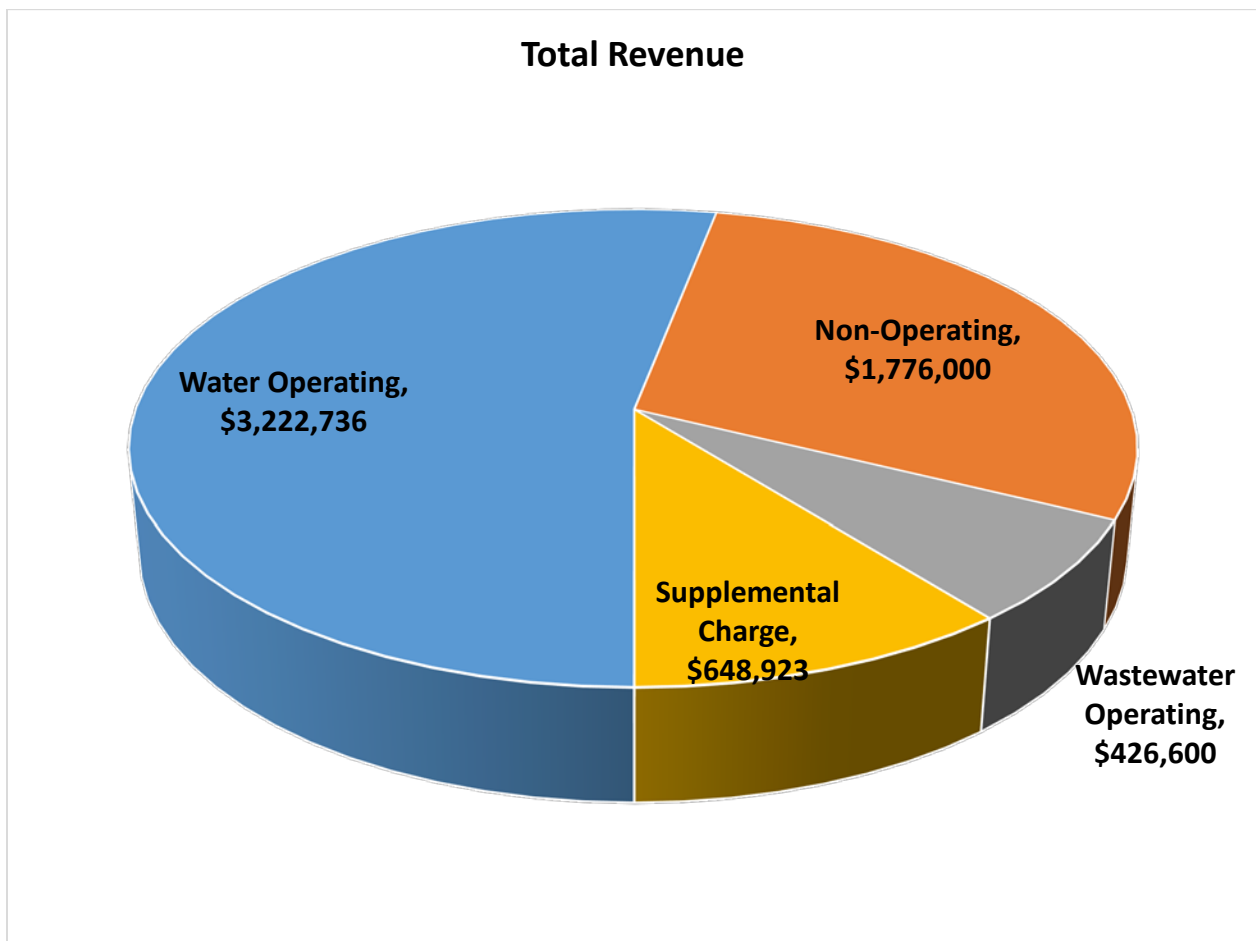
### Non-Operating Revenue



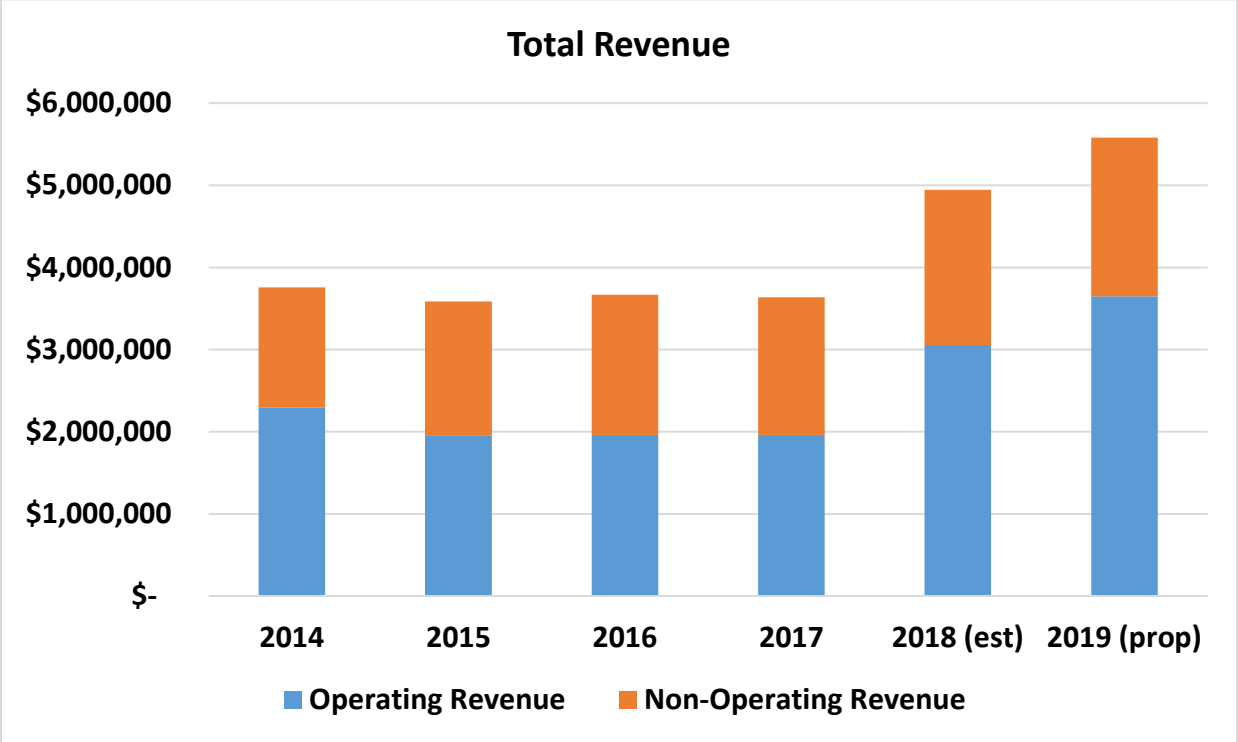


### C. Supplemental Charge

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



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



## **VI. Expenses**

### **A. Operating**

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

#### **5100 – Source of Supply**

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

#### **5200 - Transmission & Distribution of Raw Water**

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

#### **5300 – Water Treatment**

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

#### **5400 – Transmission & Distribution of Treated Water**

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

#### **5500 – Customer Service**

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

#### **5600 – General & Administration**

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

#### **6700 – Wastewater (Zone)**

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

### **B. Capital Improvement Projects**

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



**GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT**

**June 21, 2018**

*Revenue Summary*

Fiscal Year 2018-19

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

**Notes:**

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

Water Fund Summary

Fiscal Year 2018-19

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

Water Fund Summary

Fiscal Year 2018-19

ACCOUNT	ACCOUNT DESC.	FY 2016-17	FY 2017-18				FY 2018-19			
		ACTUAL	ANNUAL BUDGET	FEBRUARY 2018 ACTUAL	VARIANCE	PCT VARIANCE	MAR - JUN 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
<i>Expenses</i>										
5010 Super & Labor		\$ 1,127,219	\$ 1,325,599	\$ 766,880	\$ (558,719)	-42%	\$ 383,440	\$ 1,150,320	\$ 1,369,931	\$ -
5011 Wages-Part time		88,897	69,816	47,837	(21,979)	-31%	23,918	71,755	10,000	
5012 Pension Expense		(451,762)	-	-	-	100%	-	-	-	
5013 PERS UAL		325,372	435,500	181,230	(254,270)	-58%	90,615	435,500	479,751	
5014 P.E.R.S.		111,384	129,443	70,889	(58,554)	-45%	35,444	106,333	135,262	
5015 I.C.M.A.		2,385	7,790	5,067	(2,723)	-35%	2,534	7,790	7,790	
5016 Payroll Taxes		102,494	133,060	72,519	(60,541)	-45%	36,260	108,779	136,993	
5017 Standby		53,712	51,010	33,020	(17,990)	-35%	16,510	51,010	51,010	
5018 Insurance - H&L		314,512	439,544	163,711	(275,833)	-63%	81,855	439,544	458,780	
5019 Overtime		77,476	91,135	50,013	(41,122)	-45%	25,006	91,135	73,359	
<i>Total salaries and benefits</i>		<u>1,751,690</u>	<u>2,682,897</u>	<u>1,391,167</u>	<u>(1,291,730)</u>	<u>-48%</u>	<u>695,583</u>	<u>2,462,167</u>	<u>2,722,877</u>	<u>-</u>
5020 Insurance - W.C		49,570	47,236	21,730	(25,506)	-54%	10,865	47,236	46,441	
5027 Audit		16,640	16,773	16,773	-	0%	8,387	25,160	21,945	
5030 Equipment Maint		253	-	-	-	100%	-	-	-	
5034 Insurance - Gen		59,583	62,655	62,650	(5)	0%	31,325		72,500	
5036 Legal		103,522	110,000	86,100	(23,900)	-22%	43,050	129,150	150,000	
5038 Mat.& Supp.		158,093	203,100	125,830	(77,270)	-38%	62,915	188,744	202,700	
5039 Materials - Oth		31,393	30,130	13,128	(17,002)	-56%	6,564	19,692	12,400	
5040 Office Supplies		49,360	54,895	31,876	(23,019)	-42%	15,938	47,814	58,350	
5041 Staff Develop		5,822	9,871	3,814	(6,057)	-61%	1,907	5,722	12,790	
5042 Travel		6,154	8,625	2,305	(6,320)	-73%	1,153	3,458	9,140	
5044 Utilities		191,303	197,375	133,047	(64,328)	-33%	66,524	199,571	215,461	
5046 Veh. Maint.		39,604	22,000	14,484	(7,516)	-34%	7,242	21,726	35,000	
5048 Vehicle - Oper		40,150	42,640	26,991	(15,649)	-37%	13,495	40,486	44,500	
5060 Payroll Process		5,462	5,600	2,874	(2,726)	-49%	1,437	4,311	6,000	
5068 Retiree Bene		135,779	136,000	35,402	(100,598)	-74%	17,701	53,102	90,000	
5070 Director Remun		24,031	24,000	14,800	(9,200)	-38%	7,400	24,000	-	
5076 Bldg. Maint. Water Treatmnt		6,618	6,648	2,644	(4,004)	-60%	1,322	3,966	7,000	
5080 Outside Serv		162,494	314,652	183,279	(131,373)	-42%	91,639	314,652	218,600	
5084 Government Reg		116,326	80,200	35,569	(44,631)	-56%	17,785	80,200	84,200	
5089 Memberships Srce of Supply		12,663	26,848	24,418	(2,430)	-9%	12,209	26,848	25,000	
5090 Other		61,887	51,400	6,875	(44,525)	-87%	3,438	51,400	45,000	
5091 Elections		6,816	-	-	-	100%	-	-	10,000	
<i>Total services and supplies</i>		<u>1,315,401</u>	<u>1,450,648</u>	<u>844,589</u>	<u>(606,059)</u>	<u>-42%</u>	<u>422,295</u>	<u>1,287,239</u>	<u>1,367,027</u>	<u>-</u>
<i>Total operating expenses</i>		<u>3,067,091</u>	<u>4,133,545</u>	<u>2,235,756</u>	<u>(1,897,789)</u>	<u>-46%</u>	<u>1,117,878</u>	<u>3,749,406</u>	<u>4,089,904</u>	<u>-</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

Water Fund Summary

Fiscal Year 2018-19

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

**GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT**

**June 21, 2018**

*Expense Detail*

Fiscal Year 2018-19

Description	Account	Department							Total Budgeted
		10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
<b>Materials and Supplies</b>	<b>5038</b>								
Misc. Supplies (Ace Hardware/Divide Supply)		\$ 1,700	\$ 4,700	\$ 700	\$ 3,000			\$ 1,500	\$ 11,600
Pipe & tools (Ferguson & Andersons Sierra Pipe)		800	3,000		70,000			600	74,400
Water Chemicals (Sierra Chemical & NTU Tech)				54,300					54,300
Gravel backfill (Teichert)		500			6,000				6,500
Chainsaw & Brushcutter (Allen Krouse)								750	750
Pipe & fittings (HD Supply & Grainger)			5,000		14,000			750	19,750
Uniform Expenses		400	1,000	400	1,200			200	3,200
Tools & Supplies (USA Bluebook)				3,000	5,000			1,200	9,200
Misc. Supplies		8,500	8,500	11,000				13,000	41,000
<b>TOTAL - Materials and Supplies</b>	<b>5038</b>	<b>\$ 11,900</b>	<b>\$ 22,200</b>	<b>\$ 69,400</b>	<b>\$ 99,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ 220,700</b>
<b>Materials (OTHER)</b>	<b>5039</b>								
Misc. Supplies (Ace Hardware/Divide Supply)								\$ 1,000	\$ 1,000
Mobile Mini (Storage Rental)							2,400		2,400
Metering equipment (Hach)				10,000					10,000
Tools & Supplies (USA Bluebook)								1,000	1,000
Misc. Supplies								750	750
<b>TOTAL - Materials and Supplies</b>	<b>5039</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,400</b>	<b>\$ 2,750</b>	<b>\$ 15,150</b>

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

Vehicle & Equipment Maintenance	5046	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700
Generator Maintenance (C&D Power)				\$ 2,000				\$ 1,000 \$ 4,000
General Vehicle & Equipment Maintenance		\$ 8,000	\$ 10,000	\$ 5,000	\$ 10,000			\$ 3,000 \$ 36,000
<b>TOTAL - Vehicle &amp; Equipment Maintenance</b>	<b>5046</b>	<b>\$ 8,000</b>	<b>\$ 10,000</b>	<b>\$ 7,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000 \$ 40,000</b>
Vehicle Operations	5048	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700
<b>TOTAL - Vehicle Operations (Fuel)</b>	<b>5048</b>	<b>\$ 6,000</b>	<b>\$ 13,500</b>	<b>\$ 6,000</b>	<b>\$ 19,000</b>			<b>\$ 4,200 \$ 48,700</b>
Outside Service/Consultants	5080	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700
Accounting/Finance (VTD)							\$ 50,000	\$ 50,000
IT/Computer Service (Carnahan)							6,000	6,000
Asset Management/GIS Subscription-Support							11,000	11,000
Records Management							20,000	20,000
Website Hosting (Streamline)							3,600	3,600
Wastewater Database (Carmody)								720 720
Wastewater Reporting (Siren)		500						500
Wastewater Fee Update								45,000 45,000
Water Rights Reporting (Ecorps)		10,000						10,000
Dam Monitoring (GEI)		7,500						7,500
Wastewater Testing (Holdrege & Kull)								12,000 12,000
Public Outreach (Consultant)						48,000		48,000
Dam Innundation Maps & EAPs (Consultant)							62,000	62,000
<b>TOTAL - Outside Service/Consultants</b>	<b>5080</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,000</b>	<b>\$ 152,600</b>	<b>\$ 57,720 \$ 276,320</b>
Govt Reg/Lab Fees	5084	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700
State Division of Safety of Dams		\$ 24,000		\$ 6,000				\$ 30,000
State Division of Drinking Water				20,000				20,000
Regional Water Board (stormwater)					500			500
Regional Water Board (wastewater)								15,500 15,500
Water Rights Fees		9,000			5,100			14,100
LAFCO							3,000	3,000
Laboratory Testing		1,300		7,800	6,000			18,000 33,100
Air Quality Eldorado County		-		1,200				550 1,750
<b>TOTAL - Govt Reg/Lab Fees</b>	<b>5084</b>	<b>\$ 34,300</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 11,600</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 34,050 \$ 117,950</b>
Other: Memberships	5089	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700
CRWA		\$ 301	\$ 301	\$ 301				\$ 301 \$ 1,204
AWWA		315	315	315	80			315 1,340
Mountain Counties							\$ 4,300	4,300
CSMFO							\$ 300	300
CSDA							\$ 6,850	6,850
ACWA							\$ 13,000	13,000

TOTAL - Other: Memberships	5089	\$ 616	\$ 616	\$ 616	\$ 80	\$ -	\$ 24,450	\$ 616	\$ 26,994
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CAPITAL ACQUISITION	10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Vehicle (3 Ford F150)	\$ 50,000						\$ 25,000	\$ 75,000
Brush Cutter	1,200	1,200						2,400
Cement mixer	1,500	1,500						3,000
Porta Band Saw				1,500				1,500
4000 Watt generator				3,000				3,000
2000 Watt generator				1,000				1,000
Backhoe	33,333	33,333		33,333				100,000
Billing/Accounting Software					30,000	30,000		60,000
	\$ 86,033	\$ 36,033	\$ -	\$ 38,833	\$ 30,000	\$ 30,000	\$ 25,000	\$ 245,900

Total	\$ 183,840	\$ 96,741	\$ 304,145	\$ 213,863	\$ 101,620	\$ 286,189	\$ 166,755	\$ 1,353,864
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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

5100 - Source of Supply

Fiscal Year 2018-19

ACCOUNT	ACCOUNT DESC.	FY 2016-17	FY 2017-18				FY 2018-19			
		ACTUAL	ANNUAL BUDGET	FEBRUARY 2018 ACTUAL	VARIANCE	PCT VARIANCE	MAR - JUN 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
<i>Expenses</i>										
5010 Super & Labor		\$ 89,803	\$ 126,801	\$ 85,160	\$ (41,641)	-33%	\$ 42,580	\$ 127,740	\$ 113,229	
5011 Wages-Part time		7,490	8,500	6,840	(1,660)	-20%	3,420.00	10,260	5,000	
5012 Pension Expense		(87,364)	-	-	-	100%	-	-		
5013 PERS UAL		33,170	83,930	34,925	(49,005)	-58%	17,463	52,388	19,189	
5014 P.E.R.S.		8,201	12,335	8,412	(3,923)	-32%	4,206	12,618	11,180	
5016 Payroll Taxes		8,276	12,680	7,519	(5,161)	-41%	3,759	11,278	11,323	
5017 Standby		6,890	6,530	3,920	(2,610)	-40%	1,960	5,880	6,530	
5018 Insurance - H&L		28,261	41,887	20,497	(21,390)	-51%	10,249	30,746	37,920	
5019 Overtime		5,902	6,759	5,090	(1,669)	-25%	2,545	7,635	6,063	
<i>Total salaries and benefits</i>		<u>100,628</u>	<u>299,422</u>	<u>172,363</u>	<u>(127,059)</u>	<u>-42%</u>	<u>86,182</u>	<u>258,545</u>	<u>210,434</u>	<u>-</u>
5020 Insurance - W.C		7,537	4,501	3,473	(1,028)	-23%	1,737	5,210	3,838	
5028 Engineering		30,633	-	-	-	100%	-	-		
5030 Equipment Maint		107	-	-	-	100%	-	-		
5034 Insurance - Gen		4,146	7,740	7,738	(2)	0%	3,869	11,607		
5038 Mat.& Supp.		5,837	12,700	5,702	(6,998)	-55%	2,851	8,553	11,900	
5039 Materials - Oth		(3,627)	5,000	2,050	(2,950)	-59%	1,025	3,075	-	
5040 Office Supplies		14	-	-	-	100%	-	-		
5041 Staff Develop		200	1,000	50	(950)	-95%	25	75	1,500	
5044 Utilities		2,729	9,015	3,673	(5,342)	-59%	1,836	5,509	9,491	
5046 Veh. Maint.		3,398	3,000	2,456	(544)	-18%	1,228	3,684	8,000	
5048 Vehicle - Oper		4,150	5,000	3,165	(1,835)	-37%	1,583	4,748	6,000	
5068 Retiree Bene		-	-	-	-	100%	-	-		
5080 Outside Serv		19,593	85,800	46,977	(38,823)	-45%	23,488	70,465	18,000	
5084 Government Reg		43,296	34,300	9,373	(24,927)	-73%	4,686	14,059	34,300	
5089 Memberships Srce of Supply		-	616	-	(616)	-100%	-	-		
5090 Other		380	11,000	4,737	(6,263)	-57%	2,369	7,106		
<i>Total services and supplies</i>		<u>118,391</u>	<u>179,672</u>	<u>89,394</u>	<u>(90,278)</u>	<u>-50%</u>	<u>44,697</u>	<u>134,091</u>	<u>93,029</u>	<u>-</u>
<i>Total operating expenses</i>		<u>\$ 219,019</u>	<u>\$ 479,094</u>	<u>\$ 261,757</u>	<u>\$ (217,337)</u>	<u>-45%</u>	<u>\$ 130,879</u>	<u>\$ 392,636</u>	<u>\$ 303,463</u>	<u>\$ -</u>
5094 Depreciation		108,330	-	-	-	100%	-	-		
5095 CAPITAL ACQUISITION									86,033	
<i>Total capital outlay</i>		<u>108,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100%</u>	<u>-</u>	<u>-</u>	<u>86,033</u>	<u>-</u>
7999 Transfers Out		-	-	-	-	100%	-	-		
<i>Total Expenses</i>		<u>\$ 327,350</u>	<u>\$ 479,094</u>	<u>\$ 261,757</u>	<u>\$ (217,337)</u>	<u>-45%</u>	<u>\$ 130,879</u>	<u>\$ 392,636</u>	<u>\$ 389,497</u>	<u>\$ -</u>

**GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT**  
**June 21, 2018**  
 5200 - Raw Water  
 Fiscal Year 2018-19

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

5300 - Water Treatment

Fiscal Year 2018-19

ACCOUNT	ACCOUNT DESC.	FY 2016-17	FY 2017-18				FY 2018-19			
		ACTUAL	ANNUAL BUDGET	FEBRUARY 2018 ACTUAL	VARIANCE	PCT VARIANCE	MAR - JUN 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
<i>Expenses</i>										
5010 Super & Labor		\$ 121,849	\$ 216,417	\$ 87,283	\$ (129,134)	-60%	\$ 43,641.52	\$ 130,925	\$ 227,281	
5011 Wages-Part time		517	-	-	-	100%	-	-		
5012 Pension Expense		(17,359)	-	-	-	100%	-	-		
5013 PERS UAL		49,291	17,120	7,127	(9,993)	-58%	3,564	10,691	28,490	
5014 P.E.R.S.		13,428	21,053	8,440	(12,613)	-60%	4,220	12,660	22,441	
5016 Payroll Taxes		13,325	21,642	9,846	(11,796)	-55%	4,923	14,769	22,728	
5017 Standby		16,672	15,710	10,660	(5,050)	-32%	5,330	15,990	15,710	
5018 Insurance - H&L		45,404	71,490	26,199	(45,291)	-63%	13,099	39,298	76,115	
5019 Overtime		22,796	16,600	11,750	(4,850)	-29%	5,875	17,626	12,171	
<i>Total salaries and benefits</i>		<u>265,924</u>	<u>380,032</u>	<u>161,305</u>	<u>(218,727)</u>	<u>-58%</u>	<u>80,653</u>	<u>241,958</u>	<u>404,936</u>	<u>-</u>
5020 Insurance - W.C		4,818	7,683	2,462	(5,221)	-68%	1,231	3,693	7,705	
5028 Engineering		760	-	-	-	100%	-	-		
5034 Insurance - Gen		10,735	9,561	9,560	(1)	0%	4,780	14,341		
5038 Mat. & Supp.		63,286	76,700	43,141	(33,559)	-44%	21,571	64,712	69,400	
5039 Materials - Oth		2,985	2,830	2,830	(0)	0%	1,415	4,245	10,000	
5040 Office Supplies		183	-	-	-	100%	-	-	1,800	
5041 Staff Develop		-	1,000	-	(1,000)	-100%	-	-	1,500	
5044 Utilities		149,812	141,650	102,981	(38,669)	-27%	51,490	154,471	164,829	
5046 Veh. Maint.		5,937	1,000	709	(291)	-29%	354	1,063	7,000	
5048 Vehicle - Oper		4,943	5,500	3,015	(2,485)	-45%	1,508	4,523	6,000	
5068 Retiree Bene		-	-	-	-	100%	-	-		
5076 Bldg. Maint. Water Treatmnt		-	1,000	-	(1,000)	-100%	-	-	2,000	
5080 Outside Serv		8,618	63,524	60,577	(2,947)	-5%	30,288	90,865	-	
5084 Government Reg		58,677	35,000	19,644	(15,356)	-44%	9,822	29,466	35,000	
5089 Memberships Srce of Supply		-	616	-	(616)	-100%	-	-		
5090 Other		81	-	-	-	100%	-	-		
<i>Total services and supplies</i>		<u>310,834</u>	<u>346,064</u>	<u>244,919</u>	<u>(101,145)</u>	<u>-29%</u>	<u>122,460</u>	<u>367,379</u>	<u>305,234</u>	<u>-</u>
<i>Total operating expenses</i>		<u>\$ 576,758</u>	<u>\$ 726,096</u>	<u>\$ 406,225</u>	<u>\$ (319,871)</u>	<u>-44%</u>	<u>\$ 203,112</u>	<u>\$ 609,337</u>	<u>\$ 710,170</u>	<u>\$ -</u>
5094 Depreciation		161,504	-	-	-	100%	-	-		
5095 CAPITAL ACQUISITION										
<i>Total capital outlay</i>		<u>161,504</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7999 Transfers Out		-	-	-	-	100%	-	-		
<i>Total Expenses</i>		<u>\$ 738,262</u>	<u>\$ 726,096</u>	<u>\$ 406,225</u>	<u>\$ (319,871)</u>	<u>-44%</u>	<u>\$ 203,112</u>	<u>\$ 609,337</u>	<u>\$ 710,170</u>	<u>\$ -</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

5400 - Treated Water

Fiscal Year 2018-19

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

5500 - Customer Service

Fiscal Year 2018-19

ACCOUNT	ACCOUNT DESC.	FY 2016-17	FY 2017-18				FY 2018-19			
		ACTUAL	ANNUAL BUDGET	FEBRUARY 2018 ACTUAL	VARIANCE	PCT VARIANCE	MAR - JUN 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
<i>Expenses</i>										
5010 Super & Labor		\$ 93,121	\$ 105,925	\$ 62,467	\$ (43,458)	-41%	31,234	\$ 93,701	\$ 99,684	
5011 Wages-Part time		28,713	17,000	13,252	(3,748)	-22%	6,626	19,878		
5012 Pension Expense		(7,806)	-	-	-	100%	-	-		
5013 PERS UAL		49,828	7,590	3,161	(4,429)	-58%	1,581	4,742	12,819	
5014 P.E.R.S.		8,744	10,791	5,491	(5,300)	-49%	2,746	8,237	9,842	
5016 Payroll Taxes		7,864	11,092	5,049	(6,043)	-54%	2,524	7,573	9,968	
5018 Insurance - H&L		35,123	36,642	14,794	(21,848)	-60%	7,397	22,191	33,384	
5019 Overtime		138	5,913	359	(5,554)	-94%	179	538	5,338	
<i>Total salaries and benefits</i>		<u>215,725</u>	<u>194,953</u>	<u>104,573</u>	<u>(90,380)</u>	<u>-46%</u>	<u>52,287</u>	<u>156,860</u>	<u>171,036</u>	<u>-</u>
5020 Insurance - W.C		1,122	3,938	616	(3,322)	-84%	308	925	3,379	
5034 Insurance - Gen		6,072	6,108	6,107	(1)	0%	3,054	9,161		
5038 Mat.& Supp.		492	-	-	-	100%	-	-		
5040 Office Supplies		13,622	15,800	11,669	(4,131)	-26%	5,835	17,504	16,500	
5041 Staff Develop		-	1,731	-	(1,731)	-100%	-	-	1,290	
5044 Utilities		3,479	5,830	1,739	(4,091)	-70%	870	2,609	5,830	
5046 Veh. Maint.		1,383	-	-	-	100%	-	-		
5060 Payroll Process		150	-	80	80	100%	40	120		
5068 Retiree Bene		-	-	-	-	100%	-	-		
5080 Outside Serv		3,369	500	70	(430)	-86%	35	105	48,000	
5090 Other		161	-	-	-	100%	-	-		
<i>Total services and supplies</i>		<u>29,850</u>	<u>33,907</u>	<u>20,282</u>	<u>(13,625)</u>	<u>-40%</u>	<u>10,141</u>	<u>30,422</u>	<u>74,999</u>	<u>-</u>
<i>Total operating expenses</i>		<u>\$ 245,576</u>	<u>\$ 228,860</u>	<u>\$ 124,855</u>	<u>\$ (104,005)</u>	<u>-45%</u>	<u>\$ 62,427</u>	<u>\$ 187,282</u>	<u>\$ 246,035</u>	<u>\$ -</u>
5094 Depreciation		17,038	-	-	-	100%	-	-		
5095 CAPITAL ACQUISITION		-	-	-	-		-	-	30,000	
<i>Total capital outlay</i>		<u>17,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100%</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>
7999 Transfers Out		-	-	-	-	100%	-	-		
<i>Total Expenses</i>		<u>\$ 262,613</u>	<u>\$ 228,860</u>	<u>\$ 124,855</u>	<u>\$ (104,005)</u>	<u>-45%</u>	<u>\$ 62,427</u>	<u>\$ 187,282</u>	<u>\$ 276,035</u>	<u>\$ -</u>

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

5600 - Administration

Fiscal Year 2018-19

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

5600 - Administration

Fiscal Year 2018-19

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

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

Fund 40 - ALT Wastewater Zone

Fiscal Year 2018-19

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



GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

June 21, 2018

Fund 40 - ALT Wastewater Zone

Fiscal Year 2018-19

		FY 2016-17	FY 2017-18					FY 2018-19		
ACCOUNT	ACCOUNT DESC.	ACTUAL	ANNUAL BUDGET	FEBRUARY 2018 ACTUAL	VARIANCE	PCT VARIANCE	MAR - JUN 2018 PROJECTED	PROJECTED ACTUAL	PROPOSED	ADOPTED
7090	Other	-	-	-	-	100%	-	-		
5095	CAPITAL ACQUISITION								25,000	
	<i>Total capital outlay</i>	<u>24,031</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100%</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>
7999	Transfers Out	32,000	-	-	-	100%	-	-		
	<i>Total Expenses</i>	<u>\$ 309,896</u>	<u>\$ 397,159</u>	<u>\$ 205,543</u>	<u>\$ (191,616)</u>	<u>-48%</u>	<u>\$ 102,771</u>	<u>\$ 306,222</u>	<u>\$ 402,671</u>	<u>\$ -</u>

CORRECTED