

| INVERNESS PUBLIC UTILITY DISTRICT - 2013-2014 OPERATING BUDGET | | | | | |
|--|--|-------------------|-------------------|-------------------|--------------|
| page 1 | | <i>Audited</i> | <i>Approved</i> | <i>Approved</i> | |
| | | <i>FY 2011/12</i> | <i>FY 2012/13</i> | <i>FY 2013/14</i> | <i>Notes</i> |
| IPUD INCOME | | | | | |
| ADMINISTRATION REVENUE | | | | | |
| TAX REVENUE | | | | | |
| | Current Property Taxes | 296,871 | 289,840 | 296,871 | 1 |
| | Supplementals - Current | 9,829 | 8,000 | 8,800 | 1 |
| | Supplementals - Prior | 273 | 250 | 250 | 1 |
| | Homeowners (HOPTR) Rebate | 2,117 | 1,500 | 1,500 | 1 |
| | Prior Years' Taxes | 389 | 0 | 200 | 1 |
| | Miscellaneous Taxes | 76,625 | 39,000 | 39,000 | 2 |
| INTEREST INCOME | | | | | |
| | Local Agency Investment Fund (Interest) | 5,662 | 3,800 | 3,800 | 3 |
| TOTAL ADMINISTRATION REVENUE | | 391,766 | 342,390 | 350,421 | |
| WATER REVENUE | | | | | |
| CUSTOMER REVENUE | | | | | |
| | Basic Charge | 304,800 | 304,800 | 304,800 | 4 |
| | Usage Charge | 92,022 | 82,000 | 85,000 | 5 |
| | Customer-Paid Work | 1,384 | 500 | 500 | 6 |
| | Cross-Connection Fees | 1,080 | 1,020 | 1,020 | 7 |
| | Miscellaneous Charges | 975 | 500 | 500 | 8 |
| | New Services Connection Fee | 0 | 0 | 0 | 9 |
| | Other Income | 2,575 | 0 | 0 | 11 |
| | Uncollectibles | (325) | 0 | 0 | |
| | Total Water Revenue | 402,511 | 388,820 | 391,820 | |
| MISCELLANEOUS REVENUE | | | | | |
| | Intergovernmental Aid | 0 | 0 | 0 | 10 |
| | Other Income | 0 | 100 | 100 | 15 |
| | Total Interest & Miscellaneous Income | 0 | 100 | 100 | |
| TOTAL WATER REVENUE | | 402,511 | 388,920 | 391,920 | |
| FIRE DEPARTMENT REVENUE | | | | | |
| TAX REVENUE | | | | | |
| | Special Fire Tax | 68,888 | 68,000 | 68,000 | 12 |
| | Total Tax Revenue | 68,888 | 68,000 | 68,000 | |
| NONTAX INCOME | | | | | |
| | West Marin Emergency Services Fund | 7,490 | 7,490 | 7,490 | 13 |
| | Intergovernmental Aid | 1,203 | 0 | 0 | 10 |
| | Merchandise Sales | 915 | 700 | 0 | 14 |
| | Chipper Day | 3,340 | 3,700 | 2,400 | |
| | Other Income | 6,141 | 0 | 0 | 15 |
| | Total Nontax Income | 19,089 | 11,890 | 9,890 | |
| TOTAL FIRE REVENUE | | 87,977 | 79,890 | 77,890 | |
| TOTAL IPUD REVENUE | | 882,254 | 811,200 | 820,231 | |

| page 2 | | <i>Audited</i> | <i>Approved</i> | <i>Approved</i> | |
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| | | <i>FY 2011/12</i> | <i>FY 2012/13</i> | <i>FY 2013/14</i> | <i>Notes</i> |
| IPUD EXPENSES | | | | | |
| ADMINISTRATION EXPENSES | | | | | |
| PERSONNEL | | | | | |
| | Health Insurance | 26,507 | 22,841 | 3,720 | 16 |
| | Retirement | 11,173 | 11,937 | 17,497 | 17 |
| | Payroll Taxes | 6,087 | 4,566 | 6,158 | 18 |
| | Salary, General Manager | 57,823 | 59,683 | 76,477 | 19 |
| | Salary, Clerical | 0 | 0 | 0 | 19 |
| | Accrued Vacation | 3,326 | 8,160 | 8,607 | 20 |
| | Worker's Compensation Insurance | 3,772 | 443 | 400 | 21 |
| | Total Personnel Costs | 108,688 | 107,630 | 112,859 | |
| OFFICE AND ADMINISTRATION | | | | | |
| | LAFCO Budget | 443 | 550 | 550 | |
| | Dues & Publications | 1,992 | 1,500 | 1,800 | |
| | Office Equipment Maintenance | 582 | 500 | 500 | 22 |
| | Miscellaneous | 2,357 | 3,500 | 3,500 | |
| | Professional Services | 11,372 | 10,000 | 10,015 | 23 |
| | Professional Services - Legal | 0 | 200 | 200 | |
| | Board Expenses & Elections | 1,344 | 0 | 3,000 | |
| | Office Supplies & Postage | 2,805 | 4,500 | 4,500 | |
| | Telephone, Internet Service | 3,375 | 2,800 | 3,000 | |
| | Travel & Meetings | 112 | 2,000 | 2,000 | 24 |
| | Bank Charges | 1,035 | 1,000 | 1,000 | |
| | Legal Advertising | 50 | 300 | 300 | |
| | Tax Collection | 4,482 | 5,100 | 5,200 | 25 |
| | GASB 45 Reporting | 2,800 | 0 | 3,000 | |
| | Other Advertising | 0 | 0 | 0 | |
| | Total Office & Administration | 32,749 | 31,950 | 38,565 | |
| TOTAL EXPENSES--ADMINISTRATION | | 141,437 | 139,580 | 151,424 | |
| WATER DEPARTMENT EXPENSES | | | | | |
| PERSONNEL COSTS | | | | | |
| | Health Insurance | 24,141 | 32,686 | 28,983 | 16 |
| | Retirement | 17,655 | 20,276 | 21,607 | 17 |
| | Payroll Taxes | 8,637 | 8,232 | 8,254 | 18 |
| | Salary, Superintendent | 40,603 | 40,461 | 41,546 | 19 |
| | Salary, Operations & Admin. | 59,609 | 62,204 | 61,410 | 19 |
| | Worker's Compensation Insurance | 9,655 | 5,720 | 3,693 | 21 |
| | Accrued Vacation | 12,453 | 12,612 | 15,495 | 20 |
| | Total Personnel Costs | 172,753 | 182,191 | 180,988 | |
| PHYSICAL OPERATIONS | | | | | |
| | Collection & Treatment System | 13,907 | 16,000 | 17,000 | 26 |
| | Laboratory & Monitoring | 6,624 | 9,000 | 9,000 | 27 |
| | Professional Services | 0 | 3,000 | 3,000 | 23 |
| | Storage & Distribution System | 18,407 | 12,000 | 16,000 | 28 |
| | Supplies & Inventory | 6,768 | 22,000 | 22,000 | 29 |
| | Vehicle Operation | 7,466 | 8,000 | 8,000 | 30 |
| | Operator Training, Licensing | 625 | 2,000 | 2,000 | 31 |
| | Total Physical Operations | 53,797 | 72,000 | 77,000 | |

| page 3 | | <i>Audited</i> | <i>Approved</i> | <i>Approved</i> | |
|------------------------------------|--|-------------------|-------------------|-------------------|--------------|
| | | <i>FY 2011/12</i> | <i>FY 2012/13</i> | <i>FY 2013/14</i> | <i>Notes</i> |
| OFFICE & ADMINISTRATION | | | | | |
| | Billing & Collections | 14,700 | 14,700 | 14,700 | 32 |
| | Dues & Publications | 1,023 | 1,000 | 1,000 | |
| | DPH Annual Fee | 3,006 | 3,006 | 3,006 | 33 |
| | DPH Hourly Charges | 0 | 0 | 0 | 33 |
| | Legal & Misc. | 1,248 | 1,000 | 1,000 | |
| | Telephone | 1,894 | 1,600 | 2,000 | |
| | Travel & Meetings | 393 | 500 | 500 | 24 |
| | General Liability/Auto Insurance | 5,837 | 6,010 | 6,010 | 34 |
| | Total Office & Administration | 28,101 | 27,816 | 28,216 | |
| TOTAL OPERATING EXPENSES | | 254,651 | 282,007 | 286,204 | |
| | Plus Depreciation | 51,422 | 56,131 | 55,376 | 35 |
| | Total Depreciation | 51,422 | 56,131 | 55,376 | |
| TOTAL EXPENSES--WATER | | 306,073 | 338,138 | 341,580 | |
| FIRE DEPARTMENT EXPENSES | | | | | |
| PERSONNEL | | | | | |
| | Health Insurance | 31,003 | 32,925 | 25,263 | 16 |
| | Retirement | 19,221 | 20,276 | 21,607 | 17 |
| | Payroll Taxes | 9,575 | 10,352 | 10,357 | 18 |
| | Salary, Fire Chief | 41,512 | 40,461 | 41,546 | 19 |
| | Salary, Department Operations | 51,924 | 56,233 | 55,151 | 19 |
| | Worker's Compensation Insurance | 10,166 | 9,829 | 7,792 | 21 |
| | Duty Officer | 19,531 | 36,500 | 36,500 | 19 |
| | Accrued Vacation | 12,453 | 12,612 | 15,495 | 20 |
| | Volunteers' Compensation | 1,080 | 1,200 | 1,200 | 36 |
| | Total Personnel Costs | 196,465 | 220,388 | 214,911 | |
| PHYSICAL OPERATIONS | | | | | |
| | Dispatch & Communications | 23,548 | 25,100 | 25,100 | 37 |
| | Maintenance & Repair | 779 | 3,000 | 3,000 | 38 |
| | Professional Services | 2,400 | 2,400 | 6,000 | 23 |
| | Supplies & Inventory | 10,579 | 20,000 | 20,000 | 29 |
| | Education, Programs & Incentives | 16,769 | 25,000 | 25,000 | 39 |
| | Utilities | 3,230 | 4,000 | 3,500 | |
| | Vehicle Operations | 8,570 | 8,000 | 8,000 | 30 |
| | Total Physical Operations | 65,875 | 87,500 | 90,600 | |
| OFFICE & ADMINISTRATION | | | | | |
| | Dues & Publications | 750 | 800 | 800 | |
| | Miscellaneous | 2,384 | 2,000 | 2,000 | |
| | Telephone | 1,143 | 1,100 | 1,300 | |
| | Travel & Meetings | 0 | 200 | 200 | 24 |
| | Tax Collection | 1,430 | 1,450 | 1,450 | 25 |
| | General Liability/Auto Insurance | 10,937 | 11,260 | 11,260 | 34 |
| | Total Office & Administration | 16,644 | 16,810 | 17,010 | |
| TOTAL EXPENSES--FIRE | | 278,984 | 324,698 | 322,521 | |
| TOTAL IPUD EXPENSES | | 726,494 | 802,416 | 815,525 | |
| IPUD INCOME LESS EXPENSES | | 155,760 | 8,784 | 4,706 | |

