

INVERNESS PUBLIC UTILITY DISTRICT - 2016-2017 OPERATING BUDGET					
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		<i>FY 2014/15</i>	<i>FY 2015/16</i>	<i>FY 2016/17</i>	<i>Notes</i>
IPUD INCOME					
ADMINISTRATION REVENUE					
TAX REVENUE					
	Current Property Taxes	307,394	310,468	330,881	1
	Supplementals - Current	11,127	13,535	16,137	1
	Supplementals - Prior	244	206	258	1
	Homeowners (HOPTR) Rebate	2,123	1,013	2,026	1
	Prior Years' Taxes	200	200	521	1
	Miscellaneous Taxes	72,000	72,000	78,069	2
INTEREST INCOME					
	Local Agency Investment Fund (Interest)	3,800	3,800	3,800	3
TOTAL ADMINISTRATION REVENUE		396,888	401,222	431,692	
WATER REVENUE					
CUSTOMER REVENUE					
	Basic Charge	305,400	305,400	308,700	4
	Usage Charge	85,000	75,000	85,000	5
	Customer-Paid Work	500	500	500	6
	Cross-Connection Fees	1,200	1,200	1,140	7
	Miscellaneous Charges	500	500	500	8
	New Services Connection Fee	0	0	0	9
	Other Income	0	0	0	11
	Uncollectibles	0	0	0	
	Total Water Revenue	392,600	382,600	395,840	
MISCELLANEOUS REVENUE					
	Intergovernmental Aid	0	0	0	10
	Other Income	100	100	100	15
	Total Interest & Miscellaneous Income	100	100	100	
TOTAL WATER REVENUE		392,700	382,700	395,940	
FIRE DEPARTMENT REVENUE					
TAX REVENUE					
	Special Fire Tax	68,000	68,000	68,800	12
	Total Tax Revenue	68,000	68,000	68,800	
NONTAX INCOME					
	West Marin Emergency Services Fund	7,490	7,490	7,490	13
	Intergovernmental Aid	0	0	0	10
	Merchandise Sales	0	500	500	14
	Chipper Day	2,400	2,600	2,600	
	Other Income	0	0	0	15
	Total Nontax Income	9,890	10,590	10,590	
TOTAL FIRE REVENUE		77,890	78,590	79,390	
TOTAL IPUD REVENUE		867,478	862,512	907,022	

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IPUD EXPENSES					
ADMINISTRATION EXPENSES					
PERSONNEL					
	Health Insurance	26,346	26,048	30,510	16
	Retirement	16,788	16,499	16,590	17
	Payroll Taxes	6,188	6,426	6,776	18
	Salary, General Manager	80,890	84,000	86,184	19
	Salary, Clerical	2,600	1,500	0	19
	Accrued Vacation	6,500	10,448	0	20
	Worker's Compensation Insurance	286	455	455	21
	Total Personnel Costs	139,598	145,376	140,515	
OFFICE AND ADMINISTRATION					
	LAFCO Budget	550	850	850	
	Dues & Publications	1,800	1,800	1,800	
	Office Equipment Maintenance	500	500	500	22
	Miscellaneous	2,000	1,000	3,500	
	Professional Services	10,315	10,725	11,050	23
	Professional Services - Legal	200	200	200	
	Board Expenses & Elections	500	3,000	0	
	Office Supplies & Postage	4,000	4,000	4,000	
	Telephone, Internet Service	3,000	3,500	3,900	
	Travel & Meetings	750	500	500	24
	Bank Charges	1,000	1,000	1,200	
	Legal Advertising	300	300	300	
	Tax Collection	5,252	5,400	5,600	25
	GASB 45 & 68 Reporting	0	8,000	5,000	
	Other Advertising	0	0	0	
	Total Office & Administration	30,167	40,775	38,400	
	TOTAL EXPENSES--ADMINISTRATION	169,765	186,151	178,915	
WATER DEPARTMENT EXPENSES					
PERSONNEL COSTS					
	Health Insurance	30,175	29,071	31,639	16
	Retirement	21,223	22,757	30,804	17
	Payroll Taxes	8,400	9,359	8,889	18
	Salary, Superintendent	42,476	45,964	47,159	19
	Salary, Operations & Admin.	62,303	71,207	73,058	19
	Worker's Compensation Insurance	3,249	4,337	3,942	21
	Accrued Vacation	19,028	24,909	28,000	20
	Total Personnel Costs	186,854	207,604	223,491	
PHYSICAL OPERATIONS					
	Collection & Treatment System	17,000	15,000	15,500	26
	Laboratory & Monitoring	9,000	9,800	10,000	27
	Professional Services	3,000	2,000	500	23
	Storage & Distribution System	16,000	14,000	16,000	28
	Supplies & Inventory	12,000	16,000	14,500	29
	Vehicle Operation	8,000	8,000	9,000	30
	Operator Training, Licensing	1000	1000	1000	31

	Total Physical Operations	66,000	65,800	66,500	
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OFFICE & ADMINISTRATION					
	Billing & Collections	14,700	7,680	7,680	32
	Dues & Publications	1,000	900	900	
	DPH Annual Fee	3,006	3,006	3,006	33
	DPH Hourly Charges	0	0	0	33
	Legal & Misc.	500	500	500	
	Telephone	2,000	3,200	3,700	
	Travel & Meetings	500	500	500	24
	General Liability/Auto Insurance	5,478	5,478	5,478	34
	Total Office & Administration	27,184	21,264	21,764	
TOTAL OPERATING EXPENSES		280,038	294,668	311,755	
	Plus Depreciation	52,114	51,247	51,247	35
	Total Depreciation	52,114	51,247	51,247	
TOTAL EXPENSES--WATER		332,152	345,915	363,002	
FIRE DEPARTMENT EXPENSES					
PERSONNEL					
	Health Insurance	26,458	25,437	27,896	16
	Retirement	21,223	26,393	19,471	17
	Payroll Taxes	10,487	10,702	10,858	18
	Salary, Fire Chief	42,476	45,964	47,159	19
	Salary, Department Operations	92,380	55,130	56,558	19
	Worker's Compensation Insurance	6,759	8,808	8,039	21
	Duty Officer	36,500	36,500	36,500	19
	Accrued Vacation	19,028	24,909	28,000	20
	Volunteers' Compensation	1,200	1,200	1,200	36
	Total Personnel Costs	256,511	235,043	235,681	
PHYSICAL OPERATIONS					
	Dispatch & Communications	25,100	25,000	27,000	37
	Maintenance & Repair	3,000	2,500	3,300	38
	Professional Services	2,700	2,700	2,700	23
	Supplies & Inventory	12,000	12,500	13,000	29
	Education, Programs & Incentives	24,000	23,000	19,000	39
	Utilities	3,500	3,000	4,000	
	Vehicle Operations	8,000	8,000	9,000	30
	Total Physical Operations	78,300	76,700	78,000	
OFFICE & ADMINISTRATION					
	Dues & Publications	800	800	800	
	Miscellaneous	2,000	2,000	2,000	
	Telephone	1,300	1,300	2,200	
	Travel & Meetings	200	200	200	24
	Tax Collection	1,466	1,466	1,466	25
	General Liability/Auto Insurance	10,264	10,264	10,264	34
	Total Office & Administration	16,030	16,030	16,930	
TOTAL EXPENSES--FIRE		350,841	327,773	330,611	
TOTAL IPUD EXPENSES		852,758	859,839	872,528	
IPUD INCOME LESS EXPENSES		14,720	2,673	34,494	