

INVERNESS PUBLIC UTILITY DISTRICT

Amended Budget for FY 2022-2023

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| District Fund | Account | Account Description | Object Description | Object | Current YTD | Budget | Variance | Proposed Budget Adjustment | Final Proposed Budget |
|------------------------|---------|---------------------|----------------------------|---------------------------------|----------------|----------------|-----------------|----------------------------|-----------------------|
| REVENUE | | | | | | | | | |
| District | 10 | 41101 | Ad Valorem Property Taxes | | 548,467 | 520,612 | 27,855 | 27,855 | 548,467 |
| District | 10 | 41122 | Excess ERAF | | 126,332 | 140,000 | -13,668 | | 140,000 |
| District | 10 | 47211 | Interest Income | | 21,903 | 1,500 | 20,403 | 28,500 | 30,000 |
| District | 10 | 47293 | Fraud Linked Reimbursement | | 25,990 | | 25,990 | 25,990 | 25,990 |
| District | 10 | 47291 | Miscellaneous Income | | 53,249 | 37,824 | 15,425 | 15,425 | 53,249 |
| Total Revenue | | | | | 775,940 | 699,936 | 76,004 | 97,770 | 797,706 |
| EXPENSES | | | | | | | | | |
| District | 10 | 52101 | District | Management Wages | 60101 | 87,967 | 105,560 | (17,593) | 105,560 |
| District | 10 | 52101 | District | Administrative Wages | 60103 | 59,187 | 64,757 | (5,570) | 64,757 |
| District | 10 | 52101 | District | Accrued Vacation Wages | 60135 | | 4,500 | (4,500) | (4,500) |
| District | 10 | 52101 | District | SS/Medicare Contribution | 60210 | 11,640 | 13,029 | (1,389) | 13,029 |
| District | 10 | 52101 | District | Health Insurance | 60220 | 10,839 | 8,709 | 2,130 | 8,709 |
| District | 10 | 52101 | District | Retiree Health Insurance (OPEB) | 60221 | 30,050 | 30,050 | - | 30,050 |
| District | 10 | 52101 | District | Retirement | 60251 | 15,152 | 20,829 | (5,677) | 20,829 |
| District | 10 | 52101 | District | Works Comp Ins | 60254 | 163 | 573 | (410) | 573 |
| District | 10 | 52101 | District | Employee Training Tax | 60255 | 30 | | 30 | 30 |
| District | 10 | 52101 | District | Unfunded PR Liabilities | 60271 | 214 | 214 | - | 214 |
| District | 10 | 52101 | District | General Supplies and Inventory | 62211 | 1,265 | 1,500 | (235) | 1,500 |
| District | 10 | 52101 | District | Office Supplies, Postage, Fees | 62212 | 11,488 | 7,000 | 4,488 | 5,000 |
| District | 10 | 52101 | District | Personal Protective Equipment | 62241 | | 300 | (300) | (300) |
| District | 10 | 52101 | District | Equipment Maintenance | 62311 | 343 | 500 | (157) | (157) |
| District | 10 | 52101 | District | Building Maintenance | 62312 | 2,595 | 1,450 | 1,145 | 1,200 |
| District | 10 | 52101 | District | Dues & Publications | 63312 | 787 | 6,100 | (5,313) | (5,313) |
| District | 10 | 52101 | District | Board & Election Expenses | 63361 | 652 | 1,000 | (348) | (348) |
| District | 10 | 52101 | District | Public Relations & Outreach | 63362 | 186 | 3,120 | (2,934) | (2,900) |
| District | 10 | 52101 | District | Telephone, Internet, Cable | 63421 | 4,488 | 3,000 | 1,488 | 1,700 |
| District | 10 | 52101 | District | Legal Expenses and Attorneys | 63521 | 1,040 | 5,000 | (3,960) | (2,500) |
| District | 10 | 52101 | District | Financial Reporting/Audit | 63531 | 5,500 | 5,500 | - | 5,500 |
| District | 10 | 52101 | District | Other Agency Assessments | 63532 | 634 | 1,200 | (566) | (566) |
| District | 10 | 52101 | District | Office IT Support | 63551 | 6,296 | 2,200 | 4,096 | 5,000 |
| District | 10 | 52101 | District | Certification & Courses | 63821 | | 500 | (500) | (500) |
| District | 10 | 52101 | District | Insurance | 65111 | | 2,645 | (2,645) | (2,645) |
| District | 10 | 52101 | District | Bank & Payroll Charges | 65541 | 8,020 | 9,000 | (980) | 9,000 |
| District | 10 | 52101 | District | Property Tax Admin. Fees | 65554 | 8,018 | 8,000 | 18 | 18 |
| District | 10 | 52101 | District | Miscellaneous | 68112 | 811 | 900 | (89) | 900 |
| District | 10 | 52101 | District | Fraud Expense | 68113 | 25,851 | - | 25,851 | 25,851 |
| Total Expenses | | | | | 293,214 | 307,136 | (13,922) | 19,070 | 326,206 |
| Total Revenue | | | | | 775,940 | 699,936 | 76,004 | 97,770 | 797,706 |
| Net Income/Loss | | | | | 482,726 | 392,800 | 89,926 | 78,700 | 471,500 |
| | 10 | 52101 | District | Transfer to Water | | | | | (38,749) |
| | 10 | 52101 | District | Transfer to Fire | | | | | (63,267) |
| | 10 | 52101 | District | Transfer to Reserves | | | | | 369,484 |

INVERNESS PUBLIC UTILITY DISTRICT

Amended Budget for FY 2022-2023

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| Water Fund | Fund Account | Description | Account | Object | Object Description | Current YTD | Budget | Variance | <i>Proposed Budget Adjustment</i> | Final Proposed Budget |
|----------------------|--------------|-----------------------------|---------|--------|----------------------------------|----------------|----------------|------------------|-----------------------------------|------------------------------|
| REVENUE | | | | | | | | | | |
| Water | 51 | Basic Charges | 45101 | | | 385,937 | 466,200 | (80,263) | | 466,200 |
| Water | 51 | Usage Charges | 45102 | | | 42,456 | 70,768 | (28,312) | | 70,768 |
| Water | 51 | Cross Connection Fees | 45103 | | | 1,032 | 1,400 | (368) | | 1,400 |
| Water | 51 | Miscellaneous Water Charges | 45104 | | | 655 | 2,000 | (1,345) | | 2,000 |
| Water | 51 | Drought Surcharge | 45106 | | | 77,108 | 93,240 | (16,133) | | 93,240 |
| Water | 51 | Customer Work Overhead | 45109 | | | 6,818 | 1,000 | 5,818 | 5,318 | 6,318 |
| Water | 51 | New Service Connection Fee | 45113 | | | 8,100 | 7,900 | 200 | 200 | 8,100 |
| Water | 51 | Miscellaneous Income | 47291 | | | 1,671 | 500 | 1,171 | 1,200 | 1,700 |
| Total Revenue | | | | | | 523,777 | 643,008 | (119,231) | 6,718 | 649,726 |
| EXPENSES | | | | | | | | | | |
| Water | 51 | Water | 57101 | 60101 | Management Wages | 48,833 | 46,051 | 2,782 | 11,513 | 57,564 |
| Water | 51 | Water | 57101 | 60102 | Operations Wages | 238,124 | 254,521 | (16,397) | 25,707 | 280,228 |
| Water | 51 | Water | 57101 | 60103 | Administrative Wages | 10,583 | | 10,583 | 15,834 | 15,834 |
| Water | 51 | Water | 57101 | 60135 | Accrued Vacation Wages | | 15,000 | (15,000) | (15,000) | 0 |
| Water | 51 | Water | 57101 | 60210 | SS/Medicare Contribution | 22,460 | 22,994 | (534) | 5,000 | 27,994 |
| Water | 51 | Water | 57101 | 60220 | Health Insurance | 51,472 | 60,965 | (9,493) | 1,574 | 62,539 |
| Water | 51 | Water | 57101 | 60251 | Retirement | 44,151 | 44,667 | (516) | 5,728 | 50,395 |
| Water | 51 | Water | 57101 | 60254 | Works Comp Ins | 487 | 9,196 | (8,709) | | 9,196 |
| Water | 51 | Water | 57101 | 60255 | Employee Training Tax | 34 | | 34 | 34 | 34 |
| Water | 51 | Water | 57101 | 60271 | Unfunded PR Liabilities | 23,606 | 23,606 | 0 | | 23,606 |
| Water | 51 | Water | 57101 | 62211 | General Supplies and Inventory | 14,771 | 15,000 | (229) | 500 | 15,500 |
| Water | 51 | Water | 57101 | 62212 | Office Supplies, Postage, Fees | | 1,000 | (1,000) | (1,000) | 0 |
| Water | 51 | Water | 57101 | 62221 | Chemicals | 5,346 | 5,000 | 346 | 1,000 | 6,000 |
| Water | 51 | Water | 57101 | 62222 | BacT & Raw Samples | 3,158 | 4,500 | (1,342) | (700) | 3,800 |
| Water | 51 | Water | 57101 | 62223 | Periodic Samples | 3,740 | 6,850 | (3,110) | (1,000) | 5,850 |
| Water | 51 | Water | 57101 | 62224 | Lead & Copper | 630 | 825 | (195) | (195) | 630 |
| Water | 51 | Water | 57101 | 62231 | Telemetry | 1,832 | 2,500 | (668) | (500) | 2,000 |
| Water | 51 | Water | 57101 | 62241 | Personal Protective Equipment | 252 | 500 | (248) | (248) | 252 |
| Water | 51 | Water | 57101 | 62242 | Uniforms | 286 | 500 | (214) | (214) | 286 |
| Water | 51 | Water | 57101 | 62311 | Equipment Maintenance | 519 | 5,000 | (4,481) | (3,000) | 2,000 |
| Water | 51 | Water | 57101 | 62312 | Building Maintenance | 346 | 1,000 | (654) | (500) | 500 |
| Water | 51 | Water | 57101 | 62321 | Tank Maintenance | 835 | 3,000 | (2,165) | (1,500) | 1,500 |
| Water | 51 | Water | 57101 | 62322 | Collection & Treatment Maint. | 1,821 | 8,200 | (6,379) | (4,000) | 4,200 |
| Water | 51 | Water | 57101 | 62323 | Distribution System Maintenance | 490 | 13,000 | (12,510) | (7,000) | 6,000 |
| Water | 51 | Water | 57101 | 62324 | Collection & Treatment Utilities | 16,168 | 32,000 | (15,832) | (12,000) | 20,000 |
| Water | 51 | Water | 57101 | 62325 | Distribution System Utilities | 10,167 | 1,100 | 9,067 | 12,000 | 13,100 |
| Water | 51 | Water | 57101 | 62326 | SCADA Maintenance | 4,985 | 8,000 | (3,015) | (1,500) | 6,500 |
| Water | 51 | Water | 57101 | 62327 | Cross Connect Maintenance | | 1,200 | (1,200) | (1,200) | 0 |
| Water | 51 | Water | 57101 | 62411 | Vehicle Gas & Oil | 5,003 | 15,000 | (9,997) | (5,000) | 10,000 |
| Water | 51 | Water | 57101 | 62412 | Vehicle Repairs & Service | 4,624 | 2,500 | 2,124 | 2,500 | 5,000 |
| Water | 51 | Water | 57101 | 63111 | Radio/Pager Repair | 330 | | 330 | 400 | 400 |
| Water | 51 | Water | 57101 | 63112 | Commo Supplies | 153 | | 153 | 200 | 200 |
| Water | 51 | Water | 57101 | 63312 | Dues & Publications | 1,602 | 2,000 | (398) | | 2,000 |

| | | | | | | | | | | |
|------------------------|----|----------------------------------|--------------|-------|------------------------------|-----------------|-----------------|-----------------|----------------|-----------------|
| Water | 51 | Water | 57101 | 63314 | Merchandise | | 500 | (500) | (500) | 0 |
| Water | 51 | Water | 57101 | 63362 | Public Relations & Outreach | 41 | 500 | (459) | (459) | 41 |
| Water | 51 | Water | 57101 | 63421 | Telephone, Internet, Cable | 1,552 | 1,200 | 352 | 500 | 1,700 |
| Water | 51 | Water | 57101 | 63521 | Legal Expenses and Attorneys | 109 | 1,000 | (891) | (500) | 500 |
| Water | 51 | Water | 57101 | 63531 | Financial Reporting/Audit | 3,000 | 3,000 | 0 | | |
| Water | 51 | Water | 57101 | 63532 | Other Agency Assessments | 4,922 | 4,700 | 222 | 300 | 5,000 |
| Water | 51 | Water | 57101 | 63541 | Billing & Collections | 2,910 | 9,000 | (6,090) | (5,000) | 4,000 |
| Water | 51 | Water | 57101 | 63731 | Travel & Meetings | | 500 | (500) | (500) | 0 |
| Water | 51 | Water | 57101 | 63821 | Certification & Courses | 560 | 200 | 360 | 500 | 700 |
| Water | 51 | Water | 57101 | 65111 | Insurance | 17,552 | 16,603 | 949 | 949 | 17,552 |
| Water | 51 | Water | 57101 | 68112 | Miscellaneous | 247 | 130 | 117 | 250 | 380 |
| Water | 51 | Water | 57101 | 85200 | Loan Principal | 18,065 | 23,430 | (5,365) | (5,365) | 18,065 |
| Water | 51 | Water | 57101 | 85300 | Loan Interest Expense | 7,429 | 9,570 | (2,141) | (2,141) | 7,429 |
| Total Expenses | | | | | | 573,196 | 676,008 | (102,812) | 15,467 | 688,475 |
| Total Revenue | | | | | | 523,777 | 643,008 | (119,231) | 6,718 | 649,726 |
| Net Income/Loss | | | | | | (49,419) | (33,000) | (16,419) | (8,749) | (38,749) |
| | | <i>Transfer In from District</i> | 49100 | | | | | | | 38,749 |
| | | | | | | | | | | <u>0</u> |

INVERNESS PUBLIC UTILITY DISTRICT

Amended Budget for FY 2022-2023

Approved May 24, 2023 Pg 4 of 5

| Fire Fund | Fund Account Description | | Account | Object | Object Description | Current YTD | Budget | Variance | <i>Proposed Budget Adjustment</i> | Final Proposed Budget |
|----------------------|--------------------------|--------------------------------|---------|--------|---------------------------------|----------------|----------------|-----------------|-----------------------------------|------------------------------|
| REVENUE | | | | | | | | | | |
| Fire | 21 | Special Fire Tax Assessment | 41121 | | | 42,220 | 76,000 | (33,780) | | 76,000 |
| Fire | 21 | TOT Revenue (Meas)-Restrict | 42131 | | | 124,483 | 120,000 | 4,483 | 10,000 | 130,000 |
| Fire | 21 | MWPA Defensible Space Program | 42132 | | | 12,461 | 21,172 | (7,539) | | 21,172 |
| Fire | 21 | MWPA Local Specific Prevention | 42133 | | | 12,461 | 21,172 | (7,539) | | 21,172 |
| Fire | 21 | WMES (Burton Funds) | 42134 | | | | 7,490 | (7,490) | | 7,490 |
| Fire | 21 | Merchandise Sales | 47114 | | | 2,221 | 500 | 1,721 | 1,721 | 2,221 |
| Fire | 21 | Miscellaneous Income | 47291 | | | 3,725 | 700 | 3,025 | 3,025 | 3,725 |
| Total Revenue | | | | | | 197,572 | 247,034 | (47,118) | 14,746 | 261,780 |
| EXPENSES | | | | | | | | | | |
| Fire | 21 | Fire | 53101 | 60101 | Management Wages | 47,360 | 46,051 | 1,309 | 11,513 | 57,564 |
| Fire | 21 | Fire | 53101 | 60102 | Operations Wages | 36,632 | 49,608 | (12,976) | (3,307) | 46,301 |
| Fire | 21 | Fire | 53101 | 60104 | Fire Staff | | 2,000 | (2,000) | (2,000) | - |
| Fire | 21 | Fire | 53101 | 60105 | Duty Officer Wages | 375 | 1,000 | (625) | (625) | 375 |
| Fire | 21 | Fire | 53101 | 60135 | Accrued Vacation Wages | | 4,500 | (4,500) | (4,500) | - |
| Fire | 21 | Fire | 53101 | 60210 | SS/Medicare Contribution | 6,256 | 7,318 | (1,062) | 628 | 7,946 |
| Fire | 21 | Fire | 53101 | 60220 | Health Insurance | 18,347 | 17,419 | 928 | 7,415 | 24,834 |
| Fire | 21 | Fire | 53101 | 60221 | Retiree Health Insurance (OPEB) | 3,703 | 3,703 | - | | 3,703 |
| Fire | 21 | Fire | 53101 | 60251 | Retirement | 16,259 | 20,526 | (4,267) | 1,812 | 22,338 |
| Fire | 21 | Fire | 53101 | 60254 | Works Comp Ins | 6,469 | 3,131 | 3,338 | 3,338 | 6,469 |
| Fire | 21 | Fire | 53101 | 60255 | Employee Training Tax | 11 | | 11 | 11 | 11 |
| Fire | 21 | Fire | 53101 | 60271 | Unfunded PR Liabilities | 14,042 | 14,042 | - | | 14,042 |
| Fire | 21 | Fire | 53101 | 62211 | General Supplies and Inventory | 10,601 | 4,000 | 6,601 | 8,000 | 12,000 |
| Fire | 21 | Fire | 53101 | 62212 | Office Supplies, Postage, Fees | 46 | 500 | (454) | (400) | 100 |
| Fire | 21 | Fire | 53101 | 62241 | Personal Protective Equipment | 2,140 | 7,490 | (5,350) | | 7,490 |
| Fire | 21 | Fire | 53101 | 62242 | Uniforms | | 1,000 | (1,000) | 1,500 | 2,500 |
| Fire | 21 | Fire | 53101 | 62311 | Equipment Maintenance | 2,947 | 3,000 | (53) | | 3,000 |
| Fire | 21 | Fire | 53101 | 62312 | Building Maintenance | 1,777 | 3,000 | (1,223) | | 3,000 |
| Fire | 21 | Fire | 53101 | 62313 | Grounds Maintenance | 67 | 1,000 | (933) | | 1,000 |
| Fire | 21 | Fire | 53101 | 62328 | Firehouse Utilities | 5,014 | 5,500 | (486) | | 5,500 |
| Fire | 21 | Fire | 53101 | 62411 | Vehicle Gas & Oil | 2,732 | 7,000 | (4,268) | (3,000) | 4,000 |
| Fire | 21 | Fire | 53101 | 62412 | Vehicle Repairs & Service | 5,506 | 6,000 | (494) | | 6,000 |
| Fire | 21 | Fire | 53101 | 63111 | Radio/Pager Repair | 245 | 500 | (255) | (255) | 245 |
| Fire | 21 | Fire | 53101 | 63112 | Commo Supplies | 2,928 | 4,000 | (1,072) | (1,072) | 2,928 |
| Fire | 21 | Fire | 53101 | 63113 | MERA Operations | 13,460 | 13,460 | - | | 13,460 |
| Fire | 21 | Fire | 53101 | 63115 | MERA New Financing | | 1,121 | (1,121) | (1,121) | - |
| Fire | 21 | Fire | 53101 | 63311 | Public Education and Awareness | 475 | 1,000 | (525) | (525) | 475 |
| Fire | 21 | Fire | 53101 | 63312 | Dues & Publications | 1,102 | 500 | 602 | 600 | 1,100 |
| Fire | 21 | Fire | 53101 | 63314 | Resale Merchandise | | 3,000 | (3,000) | 1,000 | 4,000 |
| Fire | 21 | Fire | 53101 | 63331 | MWPA Defensible Space | 17,504 | 21,172 | (3,668) | | 21,172 |
| Fire | 21 | Fire | 53101 | 63332 | MWPA Local Projects | 14,800 | 21,172 | (6,372) | | 21,172 |
| Fire | 21 | Fire | 53101 | 63362 | Public Relations & Outreach | 241 | 500 | (259) | (259) | 241 |
| Fire | 21 | Fire | 53101 | 63364 | Disaster Council | 3,176 | 5,000 | (1,824) | (1,500) | 3,500 |

| | | | | | | | | | | |
|------------------------|-----------|----------------------------------|-------|--------------|----------------------------|-----------------|-----------------|--------------|-------------|-----------------|
| Fire | 21 | Fire | 53101 | 63411 | Utilities | 405 | | 405 | 600 | 600 |
| Fire | 21 | Fire | 53101 | 63421 | Telephone, Internet, Cable | 2,076 | 700 | 1,376 | 1,500 | 2,200 |
| Fire | 21 | Fire | 53101 | 63531 | Financial Reporting/Audit | 3,000 | 3,000 | - | | 3,000 |
| Fire | 21 | Fire | 53101 | 63731 | Travel & Meetings | 12 | | 12 | 12 | 12 |
| Fire | 21 | Fire | 53101 | 63811 | Volunteer Training | 2,417 | 2,000 | 417 | 417 | 2,417 |
| Fire | 21 | Fire | 53101 | 63812 | Volunteer Appreciation | 2,081 | 1,500 | 581 | 581 | 2,081 |
| Fire | 21 | Fire | 53101 | 63813 | Volunteer Stipends | | 2,390 | (2,390) | (2,390) | - |
| Fire | 21 | Fire | 53101 | 63821 | Certification & Courses | 115 | 1,500 | (1,385) | (500) | 1,000 |
| Fire | 21 | Fire | 53101 | 65111 | Insurance | 16,671 | 16,671 | - | | 16,671 |
| Fire | 21 | Fire | 53101 | 68112 | Miscellaneous | 109 | 3,300 | (3,191) | (2,700) | 600 |
| Total Expenses | | | | | | 261,100 | 310,274 | (49,174) | 14,773 | 325,047 |
| Total Revenue | | | | | | 197,572 | 247,034 | (47,118) | 14,746 | 261,780 |
| Net Income/Loss | | | | | | (63,528) | (63,240) | 2,056 | (27) | (63,267) |
| | 21 | Transfer In from District | | 49100 | | | | | | <u>63,267</u> |