

INVERNESS PUBLIC UTILITY DISTRICT - 2015-2016 OPERATING BUDGET					
page 1		<i>Approved</i>	<i>Approved</i>	<i>Approved</i>	
		<i>FY 2013/14</i>	<i>FY 2014/15</i>	<i>FY 2015/16</i>	<i>Notes</i>
IPUD INCOME					
ADMINISTRATION REVENUE					
TAX REVENUE					
	Current Property Taxes	296,871	307,394	310,468	1
	Supplementals - Current	8,800	11,127	13,535	1
	Supplementals - Prior	250	244	206	1
	Homeowners (HOPTR) Rebate	1,500	2,123	1,013	1
	Prior Years' Taxes	200	200	200	1
	Miscellaneous Taxes	39,000	72,000	72,000	2
INTEREST INCOME					
	Local Agency Investment Fund (Interest)	3,800	3,800	3,800	3
TOTAL ADMINISTRATION REVENUE		350,421	396,888	401,222	
WATER REVENUE					
CUSTOMER REVENUE					
	Basic Charge	304,800	305,400	305,400	4
	Usage Charge	85,000	85,000	75,000	5
	Customer-Paid Work	500	500	500	6
	Cross-Connection Fees	1,020	1,200	1,200	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	391,820	392,600	382,600	
MISCELLANEOUS REVENUE					
	Intergovernmental Aid	0	0	0	10
	Other Income	100	100	100	15
	Total Interest & Miscellaneous Income	100	100	100	
TOTAL WATER REVENUE		391,920	392,700	382,700	
FIRE DEPARTMENT REVENUE					
TAX REVENUE					
	Special Fire Tax	68,000	68,000	68,000	12
	Total Tax Revenue	68,000	68,000	68,000	
NONTAX INCOME					
	West Marin Emergency Services Fund	7,490	7,490	7,490	13
	Intergovernmental Aid	0	0	0	10
	Merchandise Sales	0	0	500	14
	Chipper Day	2,400	2,400	2,600	
	Other Income	0	0	0	15
	Total Nontax Income	9,890	9,890	10,590	
TOTAL FIRE REVENUE		77,890	77,890	78,590	
TOTAL IPUD REVENUE		820,231	867,478	862,512	

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IPUD EXPENSES					
ADMINISTRATION EXPENSES					
PERSONNEL					
	Health Insurance	3,720	26,346	26,048	16
	Retirement	17,497	16,788	16,499	17
	Payroll Taxes	6,158	6,188	6,426	18
	Salary, General Manager	76,477	80,890	84,000	19
	Salary, Clerical	0	2,600	1,500	19
	Accrued Vacation	8,607	6,500	10,448	20
	Worker's Compensation Insurance	400	286	455	21
	Total Personnel Costs	112,859	139,598	145,376	
OFFICE AND ADMINISTRATION					
	LAFCO Budget	550	550	850	
	Dues & Publications	1,800	1,800	1,800	
	Office Equipment Maintenance	500	500	500	22
	Miscellaneous	3,500	2,000	1,000	
	Professional Services	10,015	10,315	10,725	23
	Professional Services - Legal	200	200	200	
	Board Expenses & Elections	3,000	500	3,000	
	Office Supplies & Postage	4,500	4,000	4,000	
	Telephone, Internet Service	3,000	3,000	3,500	
	Travel & Meetings	2,000	750	500	24
	Bank Charges	1,000	1,000	1,000	
	Legal Advertising	300	300	300	
	Tax Collection	5,200	5,252	5,400	25
	GASB 45 & 68 Reporting	3,000	0	8,000	
	Other Advertising	0	0	0	
	Total Office & Administration	38,565	30,167	40,775	
TOTAL EXPENSES--ADMINISTRATION		151,424	169,765	186,151	
WATER DEPARTMENT EXPENSES					
PERSONNEL COSTS					
	Health Insurance	28,983	30,175	29,071	16
	Retirement	21,607	21,223	22,757	17
	Payroll Taxes	8,254	8,400	9,359	18
	Salary, Superintendent	41,546	42,476	45,964	19
	Salary, Operations & Admin.	61,410	62,303	71,207	19
	Worker's Compensation Insurance	3,693	3,249	4,337	21
	Accrued Vacation	15,495	19,028	24,909	20
	Total Personnel Costs	180,988	186,854	207,604	
PHYSICAL OPERATIONS					
	Collection & Treatment System	17,000	17,000	15,000	26
	Laboratory & Monitoring	9,000	9,000	9,800	27
	Professional Services	3,000	3,000	2,000	23
	Storage & Distribution System	16,000	16,000	14,000	28
	Supplies & Inventory	22,000	12,000	16,000	29
	Vehicle Operation	8,000	8,000	8,000	30
	Operator Training, Licensing	2,000	1000	1000	31
	Total Physical Operations	77,000	66,000	65,800	

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OFFICE & ADMINISTRATION					
	Billing & Collections	14,700	14,700	7,680	32
	Dues & Publications	1,000	1,000	900	
	DPH Annual Fee	3,006	3,006	3,006	33
	DPH Hourly Charges	0	0	0	33
	Legal & Misc.	1,000	500	500	
	Telephone	2,000	2,000	3,200	
	Travel & Meetings	500	500	500	24
	General Liability/Auto Insurance	6,010	5,478	5,478	34
	Total Office & Administration	28,216	27,184	21,264	
TOTAL OPERATING EXPENSES		286,204	280,038	294,668	
	Plus Depreciation	55,376	52,114	51,247	35
	Total Depreciation	55,376	52,114	51,247	
TOTAL EXPENSES--WATER		341,580	332,152	345,915	
FIRE DEPARTMENT EXPENSES					
PERSONNEL					
	Health Insurance	25,263	26,458	25,437	16
	Retirement	21,607	21,223	26,393	17
	Payroll Taxes	10,357	10,487	10,702	18
	Salary, Fire Chief	41,546	42,476	45,964	19
	Salary, Department Operations	55,151	92,380	55,130	19
	Worker's Compensation Insurance	7,792	6,759	8,808	21
	Duty Officer	36,500	36,500	36,500	19
	Accrued Vacation	15,495	19,028	24,909	20
	Volunteers' Compensation	1,200	1,200	1,200	36
	Total Personnel Costs	214,911	256,511	235,043	
PHYSICAL OPERATIONS					
	Dispatch & Communications	25,100	25,100	25,000	37
	Maintenance & Repair	3,000	3,000	2,500	38
	Professional Services	6,000	2,700	2,700	23
	Supplies & Inventory	20,000	12,000	12,500	29
	Education, Programs & Incentives	25,000	24,000	23,000	39
	Utilities	3,500	3,500	3,000	
	Vehicle Operations	8,000	8,000	8,000	30
	Total Physical Operations	90,600	78,300	76,700	
OFFICE & ADMINISTRATION					
	Dues & Publications	800	800	800	
	Miscellaneous	2,000	2,000	2,000	
	Telephone	1,300	1,300	1,300	
	Travel & Meetings	200	200	200	24
	Tax Collection	1,450	1,466	1,466	25
	General Liability/Auto Insurance	11,260	10,264	10,264	34
	Total Office & Administration	17,010	16,030	16,030	
TOTAL EXPENSES--FIRE		322,521	350,841	327,773	
TOTAL IPUD EXPENSES		815,525	852,758	859,839	
IPUD INCOME LESS EXPENSES		4,706	14,720	2,673	

