

# INVERNESS PUBLIC UTILITY DISTRICT

FIRE DEPARTMENT  WATER SYSTEM

12781 SIR FRANCIS DRAKE BLVD • P.O. BOX 469 • INVERNESS CA 94937 • (415) 669-1414

Board of Directors

AGENDA

Regular Meeting

Tuesday, June 16, 2026

11:30 a.m.

Inverness Firehouse, 50 Inverness Way

- 1) **Call to Order:** Attendance Report
- 2) **Public Expression:** Opportunity for members of the public to address the Board on matters under the Board's jurisdiction but not on the posted agenda. Directors or staff "*may briefly respond to statements made or questions posed*" during Public Expression, but "*no action or discussion shall be undertaken on any item not appearing on the posted agenda*" (Gov. Code §54954.2(a)(3)). Members of the public may comment on any item listed on the posted agenda at the time the item is considered by the Board.
- 3) **Consent Calendar**  
*All items listed under the Consent Calendar are considered routine and will be enacted by one motion. There will be no separate discussion of these items unless a member of the Board of Directors, staff, or public requests that a specific item be removed for separate discussion and action.*
  - A. **Approval of Minutes:** May 19, 2026, Regular Meeting Minutes
  - B. **Approval of Expenditures**
    - 1) Accounts Payable: May 2026
    - 2) Credit Card Purchases: May 2026
    - 3) Payroll Expenses: May 2026
- 4) **Business of the District**
  - A. **Resolution 304-2026: Public Hearing Setting the District's Appropriations Limit for FY 2026-2027**
  - B. **Approve Employee Pay Rates for Fiscal Year 2026-2027**
  - C. **Consider and Approve FY 2026-2027 Budget**
  - D. **Acceptance of Extra-Help Work Agreements with Annuitant for Fiscal Year 2026-2027:**  
Agreement with Wade B. Holland for extra-help employment during FY 2026-2027
- 5) **Reports:** Receive Reports On Administrative and Operational Activities for May 2026
  - A. **General Manager's Administrative Report**
    - 1) District Financial Reports 2025-2026 thru May 2026
    - 2) Capital Projects Report Fiscal Year-To-Date
    - 3) Jean Soost Trust Donation to Inverness Fire Department
  - B. **Operations Reports**
    - 1) Water System Report May 2026 – Rich Perez
    - 2) Fire Department Report May 2026 – David Briggs
    - 3) Marin Wildfire Prevention Authority (MWWA) Report May 2026 – David Briggs
      - Cal Fire Grant Letter of Support
      - PG&E scheduled work in Inverness
- 6) **Committee Meetings/Reports**
  1. Personnel Committee Report
- 7) **Adjournment**

Posted: 06/12/2026

Material provided in the meeting packet is available on the District's website, [www.invernesspubd.org](http://www.invernesspubd.org), or by contacting the District office.  
Items may not be taken up in the order shown on this Agenda.

For assistance in participating in this event due to a disability as defined under the ADA, please call in advance to (415) 669-1414.

**THE PUBLIC IS CORDIALLY INVITED TO ATTEND AND TO COMMENT ON AGENDA ITEMS**

**BOARD OF DIRECTORS: KATHRYN DONOHUE, PRESIDENT • KENNETH J. EMANUELS, VICE PRESIDENT  
DAVID PRESS, TREASURER • BRENT JOHNSON • DAKOTA WHITNEY**



**SHELLEY REDDING, GENERAL MANAGER/CLERK OF THE BOARD  
DAVID BRIGGS, FIRE CHIEF • RICHARD PEREZ, WATER SYSTEM SUPERINTENDENT**



Inverness Public Utility District  
Board Meeting

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# Agenda Item No. 1

## **Call to Order; Attendance Report**



## Inverness Public Utility District Board Meeting

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# Agenda Item No. 2

## Public Expression

**Opportunity for members of the public to address the Board on matters under the Board's jurisdiction but not on the posted agenda.**

**Directors or staff “*may briefly respond to statements made or questions posed*” during Public Expression, but “*no action or discussion shall be undertaken on any item not appearing on the posted agenda*” (Gov. Code §54954.2(a)(3)).**

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## Inverness Public Utility District Board Meeting

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# Agenda Item No. 3

### **Consent Calendar**

*All items listed under the Consent Calendar are considered routine and will be enacted by one motion. There will be no separate discussion of these items unless a member of the Board of Directors, staff, or public requests that a specific item be removed for separate discussion and action.*

#### **A. Approval of Minutes**

#### **B. Approval of Expenditures**

- a. Accounts Payable**
- b. Payroll Expenditures**
- c. Credit Card Statements**

# INVERNESS PUBLIC UTILITY DISTRICT

FIRE DEPARTMENT  WATER SYSTEM

12781 SIR FRANCIS DRAKE BLVD • P.O. BOX 469 • INVERNESS CA 94937 • (415) 669-1414

## Board of Directors Minutes - Regular Meeting

Tuesday, May 19, 2026 | 11:30 a.m. | Inverness Firehouse, 50 Inverness Way

**1) Call to Order:** Meeting called to order at 11:31 am.

Directors Present: Kenneth Emanuels, Dakota Whitney, Brent Johnson and David Press

Directors Absent: Kathryn Donohue

Staff Present: Shelley Redding, General Manager & David Briggs, Fire Chief

Guests/Public Present: None

Quorum: Yes

**2) Public Expression:** Summary of public comments No public comments were received.

**3) Consent Calendar**

Motion: D. Whitney, Second: B. Johnson

Vote: AYES 4, NOES 0

**Action Taken:** Approval of the Consent Calendar with the Board minutes from March 17, 2026 Regular Board Meeting and Approval of Accounts Payable, Credit Card Statement and Payroll expenses for March 2026 and April 2026 as presented.

**A. Approval of Minutes:** March 17, 2026, Regular Meeting Minutes

Action/Notes: None

**B. Approval of Expenditures**

Action/Notes: None

(1) Accounts Payable: March & April 2026 - Notes: None

(2) Credit Card Purchases: March & April 2026 - Notes: None

(3) Payroll Expenses: March & April 2026 - Notes: None

**4) Business of the District**

**A. Property Owner Request for Fence Replacement Cost Share Reimbursement at Colby Tank Site**

Discussion: Staff presented a report for the Board to consider and provide staff with direction concerning a request from two (2) property owners adjacent to the Colby Tank site for reimbursement of costs associated with the construction of new fencing to block or obscure the view of the tank from their respective properties. Three options for reimbursement were provided and information was provided showing the estimated cost the District would spend to replace the fencing that exists with a similar style of fence. Brief discussion concerning requests and the option that was found to be most equitable was a reimbursement amount equal to the cost for the replacement of the existing cyclone fence (Option #1 in the Staff Report).

**Motion:** D. Whitney, **Second:** D. Press

**Vote:** AYES 4, NOES 0 **Action:** Staff were directed to reimburse both property owners amounts listed as option 1 of the Staff Report: **Cyclone fence replacement equivalent:**

1. Suttons: \$5,775

2. McEneany: \$2,547

**B. Resolution 299-2026:** Calling an Election on November 3, 2026, to Adjust the Appropriations Limit for Fiscal Years 2026/2027 through 2029/30

**Discussion:** Staff presented a staff report noting that this Resolution follows the guidelines for a renewal of this measure every 4 years as required.

**Motion:** D. Press, **Second:** B. Johnson

**Vote:** **AYES 4, NOES 0 Action:** Approval of Resolution 299-2026 calling an election on November 3, 2026 to adjust the Appropriations Limit for Fiscal Years 2026/2027 through 2029/2030.

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**THE PUBLIC IS CORDIALLY INVITED TO ATTEND AND TO COMMENT ON AGENDA ITEMS**

**BOARD OF DIRECTORS:** KATHRYN DONOHUE, PRESIDENT • KENNETH J. EMANUELS, VICE PRESIDENT  
DAVID PRESS, TREASURER • BRENT JOHNSON • DAKOTA WHITNEY



SHELLEY REDDING, GENERAL MANAGER/CLERK OF THE BOARD  
DAVID BRIGGS, FIRE CHIEF • RICHARD PEREZ, WATER SYSTEM SUPERINTENDENT

**C. Resolution 300-2026:** Calling an Election on November 3, 2026, for Members of the Board of Directors

**Discussion:** Staff presented a staff report noting that two (2) seats are open for election for a 4-year term starting January 1, 2026.

**Motion:** D. Press, **Second:** B. Johnson

**Vote: AYES 4, NOES 0 Action:** Approval of Resolution 300-2026 calling an Election on November 3, 2026 for Members of the Board of Directors, requesting elections services from the County Office of Elections and Consolidation of the Election.

**D. Resolution 301-2026:** Conflict of Interest Code Update 2026

**Discussion:** Staff presented a report and a draft of an updated Conflict of Interest Code for the District, which is required every two (2) years to list the positions required to file Fair Political Practices Commission Form 700. The update removes Jim Fox from the list and adds Water Superintendent Rich Perez as required filers.

**Motion:** D. Whitney, **Second:** D. Press

**Vote: AYES 4, NOES 0 Action:** Approval of Resolution 301-2026 updating the District's Conflict of Interest Code.

**E. Resolution 302-2026:** CalPERS 457 Plan Agency Enrollment for Employee Deferred Compensation Program

**Discussion:** Staff presented a report and documents from CalPERS for enrolling the District as a participant of the Deferred Compensation Program for employees thru pre-tax contributions to a 457(b) Fund. The District would not provide any matching funds and is voluntary for employees who wish to enroll.

**Motion:** B. Johnson, **Second:** D. Whitney

**Vote: AYES 4, NOES 0 Action:** Approval of Resolution 302-2026 to enroll the District in the CalPERS 457(B) Deferred Compensation Program for employee participation.

**F. Ordinance 120-2026:** Amending Water System Regulation 301 to Set Water Rates Effective July 1, 2026 (CPI Adjustment)

**Discussion:** A Staff report was provided detailing the criteria and analysis to determine the CPI adjustment to the water rates as allowed in Regulation 301, with a draft of the changes to Regulation 301. Discussion concerning frequency of rate increases along with regulatory and economic pressures that affect the water system operations.

**Motion:** B. Johnson, **Second:** D. Press

**Vote: AYES 4, NOES 0 Action:** Approval of Ordinance 120-2026, Amending Regulation 301 to set the water rates effective July 1, 2026 (CPI Adjustment) as presented.

**G. Resolution 303-2026:** Amending the District Capitalization Policy to Increase the Capitalization Threshold from \$7,000 to \$10,000

**Discussion:** Staff presented a report recommending an increase in the District Capitalization Policy from a threshold of \$5,000 to \$7,000 due to inflationary costs of goods and services.

**Motion:** D. Press, **Second:** D. Whitney

**Vote: AYES 4, NOES 0 Action:** Approval of Resolution 303-2026 increasing the District Capitalization Policy to \$7,000 as recommended.

**H. Fiscal Year 2025-2026 Auditor Engagement:** Nigro & Nigro, CPAs Proposal

**Discussion:** Staff presented a proposal for Independent Audit Services by Nigro & Nigro, CPAs of the District financial records for the Fiscal Year 2025-2026 at a cost of \$10,500 for approval.

**Motion:** D. Whitney, **Second:** B. Johnson

**Vote: AYES 4, NOES 0 Action:** Approval to accept the proposal for independent audit services from Nigro & Nigro CPAs as presented for the cost of \$10,500.

**I. Fiscal Year 2025-2026 Budget Amendment Approval**

**Discussion:** Staff presented a report and draft of Fiscal Year 2025-2026 Budget Amendment for review and approval. Discussion concerning the addition of the Tank Project grant revenue and the Water Rates approval effective in January, along with increased expenses related to Vacation payouts, elevated costs for repair and maintenance of water system facilities.

**Motion:** B. Johnson, **Second:** D. Whitney

**Vote: AYES 4, NOES 0 Action:** Approval of the Fiscal Year 2025-2026 Budget Amendment as presented.

**J. Proposal from Diversified Technology Corporation for Software Upgrade to Current Billing System**

**Discussion:** Staff presented a proposal provided by the District current water system billing software provider, Diversified Technologies Inc. for a software update at a cost of \$10,200. Discussion concerning the current billing system in use since 1999, and the benefits of the upgrade for added services relating to work orders, historical documentation by service address and customer access to online bill review and payment options. The proposal has a discount provided in consideration of our loyalty as a customer and our cooperation for the provider to utilize the District's billing data for analysis (raw numbers only, no customer information).

**Motion:** D. Whitney, **Second:** B. Johnson

**Vote: AYES 4, NOES 0 Action:** Approval to accept the proposal of the software update from Diversified Technologies, Inc for \$10,200 and direct the General Manager to execute the acceptance of the proposal as presented.

**5) Special Project Report - Colby and Seahaven Tank Replacement Project**

**A. Project Completion Report - Notes:** The Final Project Completion Report that was submitted to the Department of Water Resources (DWR) was provided to the Board to fulfill the final requirement for the grant funding agreement.

**B. General Manager's Administrative Report**

Notes: Reports were provided to the Board concerning the items listed below.

1. Capital Projects Report Fiscal Year-To-Date - Notes: Update provided through April 2026.
2. Marin County Operational Area Alert & Warning Program MOU - Notes: A copy of the MOU was provided to the Board which allows the District to utilize the Countywide alerting system for emergency notifications if needed.
3. Potential CLAM Project - The Cottages - Notes: Staff reported on meetings with project coordinators and engineers concerning the conversion of the Cottage property from vacation lodging to a multi-family property.
4. National Weather Service El Nino Prediction Update - Notes: Staff provided the latest ENSO prediction report. Discussion concerning staff planning for potential runoff erosion and potential mitigation projects on access roads in watershed.
5. Marin Emergency Radio Authority (MERA) Citizen Oversight Committee - Notes: An appeal was made on behalf of MERA for anyone interested in serving on the MERA oversight committee.
6. Upper Via de la Vista Road Paving & Maintenance Project - Notes: Staff reported on the District's commitment to pay for road repair and maintenance as scheduled through their road association, once formed.
7. Volunteer Fire Department Non-Profit Foundation - Notes: Staff discussed the possibility of forming a non-profit foundation for supporting the fire department.

**C. Operations Reports**

- 1) Water System Report March and April 2026 - Notes: Reports for both March and April were presented to the Board. Discussion concerning recycling of extra materials and cleanup at Treatment Plant.
- 2) Fire Department Report March & April 2026 - Notes: Chief Briggs presented the Fire Department report noting plans for volunteers to attend trainings in Bolinas. Discussion about fire station cleanup and recycling of old turnouts. He also reported that the 911 phone at the station had become non-operational and has since been repaired.
- 3) MWPA Report March & April 2026 - Notes: Chief Briggs reported on ongoing meetings for the Work Plan for Seahaven that is supposed to be approved next week. He reported the MWPA is working to secure another \$200k for Coastal Agency projects. He also reported the the Marin County Fire Foundry crews are being deployed to different districts for vegetation projects.

**6) Committee Meetings/Reports**

Notes: There were no committee reports

**7) Adjournment:** The meeting adjourned at 12:42 pm.

Attest: /s/

Date: May 19, 2026  
Shelley Redding, Clerk of the  
Board

# Inverness Public Utility District

## Bill Payment List

May 2026

DATE	NUM	VENDOR	AMOUNT	MEMO
<b>1 Bank Accounts</b>				
1-103 Bank of America 4809				
05/04/2026	61233	Amazon Capital Services	-29.54	
05/04/2026	61234	USA Blue Book	-335.62	70259
05/04/2026	61235	Horizon Cable TV Inc.	-195.14	
05/04/2026	61236	Power Dynamics LLC	-588.36	
05/01/2026	EFT	Inverness Properties	-1,273.00	
05/07/2026	EFT	CalPERS Health	-21,366.01	
05/06/2026	EFT	CalPERS Retirement	-9,189.34	
05/06/2026	61238	Special District Risk Management Health	-539.71	6853
05/18/2026	61239	AT&T Mobility (FirstNET)	-295.34	287322251032
05/18/2026	61240	McPhail Fuel Company	-5.00	INVPUB
05/18/2026	61241	United States Plastic Corporation	-21.14	
05/18/2026	61242	Grainger	-263.86	836141895
05/18/2026	61243	Brelje & Race Laboratories, Inc.	-567.00	
05/18/2026	61244	USA Blue Book	-121.85	70259
05/18/2026	61245	SensorPros	-17,623.62	
05/18/2026	61246	Building Supply & Hardware	-291.66	
05/18/2026	61247	CORE Utilities, Inc.	-3,450.00	
05/18/2026	61248	Cheda's Garage	-1,540.23	
05/18/2026	61249	John's Dairy Equipment & Supply	-828.25	
05/18/2026	61250	AT&T CalNet	-451.08	
05/18/2026	61251	Bound Tree Medical LLC	-238.40	
05/18/2026	61252	Quill LLC	-53.46	
05/11/2026	EFT	CalPERS-Fees	-200.00	
05/11/2026	EFT	Starlink	-245.00	
05/15/2026	EFT	Truist Bank	-1.17	
05/19/2026	EFT	U. S. Bank Bancorp Purchasing Card Prog	-1,449.52	
05/15/2026	EFT	Innovative Business Solutions	-105.00	95952
05/15/2026	EFT	Bank of America	-355.01	
05/27/2026	61275	Amazon Capital Services	-41.12	
05/27/2026	61276	PACE Supply Corp	-187.71	09035-00
05/27/2026	61277	USA Blue Book	-362.27	70259
05/27/2026	61278	AT&T CalNet	-451.69	
05/27/2026	61279	Point Reyes Light Publishing Co LC	-274.00	
05/27/2026	EFT	PG&E	-3,182.02	
05/29/2026	EFT	Innovative Business Solutions	-105.00	95952
05/22/2026	EFT	Constant Contact, Inc.	-561.00	
05/27/2026		Philip Chavira Corp	-1,081.75	
<b>Total for 1-103 Bank of America 4809</b>			<b>-\$67,869.87</b>	
<b>Total for 1 Bank Accounts with sub-accounts</b>			<b>-\$67,869.87</b>	

Account Number : [REDACTED] 0662  
Unique ID: XXXX XXXX XXXX 0001  
INVERNESS PUD  
Statement Date : 05-22-2026



Corporate Account Summary		Payment Information	
Previous Balance	\$1,449.52	Amount Due	\$5,214.66
Purchases and Other Charges	\$5,356.66	<b>Payment due in accordance with your agreement with U.S. Bank.</b>	
Cash Advances	\$0.00		
Cash Advance Fees	\$0.00	QUESTIONS OR TO REPORT A LOST OR STOLEN CARD, CALL CUSTOMER SERVICE 1-800-344-5696	
Late Payment Charges	\$0.00		
Credits	\$92.00 CR		
Payments	\$1,499.52 PY		
<b>New Balance</b>	<b>\$5,214.66</b>	To overnight or courier a payment, please send to: Corporate Payment Systems 3180 Rider Trail S, Department 790428 Earth City, MO 63045-1518	
Disputed Amount	\$0.00		

**Corporate Account Activity**

INVERNESS PUD  
Account Number: [REDACTED] 0662  
Unique ID: XXXX XXXX XXXX 0001  
Total Corporate Activity  
\$1,499.52 CR

Post Date	Tran Date	Reference Number	Transaction Description	Amount
05-19	05-19	74798266139613900000201	PAYMENT-THANK YOU Q	1,499.52 PY

**New Activity**

SHELLEY L REDDING	Purchases	\$3,943.14	<b>Total Activity</b>	<b>\$3,943.14</b>
Account Number: 4246 0470 0156 7160	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 3365	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-27	04-27	24011346117100038577187	MICROSOFT#G154882349 MICROSOFT.COM WA	26.78
05-11	05-10	24064666131100001950790	GIRAFIT.COM WWW.GIRAFIT.C CA	6.90
05-11	05-09	24164076130091007527561	TARGET 00008524 ROHNERT PARK CA	60.35
05-12	05-11	24193046132000014204235	MARIN RESOURCE RECOVERY C SAN RAFAEL CA	190.00
05-13	05-12	24193046133000014304885	MARIN RESOURCE RECOVERY C SAN RAFAEL CA	228.00
05-14	05-14	24011346134100033528432	MICROSOFT#G158834131 MICROSOFT.COM WA	2,610.00
05-18	05-15	24193046136000014603564	MARIN RESOURCE RECOVERY C SAN RAFAEL CA	266.00

(transactions continued on next page)

>< Payment may be made electronically or by check made payable to Corporate Payment Systems.

CORPORATE PAYMENT SYSTEMS  
P.O. BOX 6343  
FARGO, ND 58125-6343

[REDACTED] 0662 000521466 000521466

Account Number: [REDACTED] 0662  
Unique ID: XXXX XXXX XXXX 0001  
Amount Due: \$5,214.66

Amount Enclosed

If paying by check, include coupon with payment to address below.

00000003997 000638180794271 P 2

INVERNESS PUD  
ATTN SHELLEY REDDING  
PO BOX 469  
INVERNESS CA 94937-0469

CORPORATE PAYMENT SYSTEMS  
P.O. BOX 790428  
ST. LOUIS, MO 63179-0428

Account Number : ██████████ 0662  
 Unique ID: XXXX XXXX XXXX 0001  
 Statement Date : 05-22-2026

New Activity cont				
05-18	05-15	24231686136752619168651	SAFEWAY FUEL2828 NOVATO CA	92.48
05-18	05-15	24431066135431499010739	AUTOMATIONDIRECT.COM 770-889-7588 GA	264.60
05-20	05-18	24071056139627148744105	CALIFORNIA SPECIAL DIS 916-4427887 CA	81.19
05-21	05-20	24692166140400961270290	TST*PALACE MARKET 415-663-1016 CA	103.94
05-22	05-21	24137466142001390999312	USPS PO 0536900522 INVERNESS CA	12.90

DAVID R BRIGGS	Purchases	\$877.25	<b>Total Activity</b>	<b>\$877.25</b>
Account Number: ██████████ 7847	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 1801	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-27	04-23	24801976114726787725741	CREAMS HEAVY DUTY TOWING SANTA ROSA CA	500.00
05-18	05-15	24270746135900019145978	WPSG, INC. 610-8578070 PA	342.56
05-18	05-15	24431066136431683669018	ACE BLDING SUPPLY POINT REYES S CA	20.11
05-19	05-18	24765016139755826939690	PALACE MARKET POINT REYES S CA	14.58

RICHARD J PEREZ	Purchases	\$536.27	<b>Total Activity</b>	<b>\$444.27</b>
Account Number: ██████████ 9306	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 1786	Cash Advances Fees	\$0.00		
	Credits	\$92.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-29	04-28	74027626118067113796399	H2ODISTRIBUTORS 7704245550 GA	92.00 CR
05-11	05-08	24275396128900016062851	UNITED STATES PLASTIC COR 419-2282242 OH	21.14
05-13	05-12	24323006132309181003909	CAL-WEST RENTALS 100 A/R 707-763-5665 CA	515.13
			Department: 00000	Total: \$5,264.66
			Division: 00000	Total: \$5,264.66

# Inverness Public Utility District

## Payroll

May 2026

	MAY 2026	TOTAL
Income		
<b>Gross Profit</b>		
<hr/>		
Expenses		
810 Personnel Costs		
810-01 Management Wages	27,134.82	27,134.82
810-02 Operations Wages	23,838.08	23,838.08
810-03 Administrative Wages	8,051.76	8,051.76
810-04 Employers Payroll Tax	5,012.29	5,012.29
810-06 Duty Officer Stpend	5,000.00	5,000.00
810-09 Health Ins in Lieu	638.46	638.46
810-10 Retirement Premiums	8,989.34	8,989.34
810-14 CalPERS Fees	200.00	200.00
810-18 Dental Insurance	318.43	318.43
<b>Total for 810 Personnel Costs</b>	<b>79,183.18</b>	<b>\$79,183.18</b>
<b>Total for Expenses</b>	<b>79,183.18</b>	<b>\$79,183.18</b>
<b>Net Operating Income</b>	<b>-79,183.18</b>	<b>-\$79,183.18</b>
<b>Net Income</b>	<b>-79,183.18</b>	<b>-\$79,183.18</b>



## Inverness Public Utility District Board Meeting

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### Agenda Item No. 4 **Business Of The District**

- A. Resolution 304-2026: Public Hearing Setting the District's Appropriations Limit for FY 2026-2027**
- B. Approve Employee Pay Rates for Fiscal Year 2026-2027**
- C. Consider and Approve FY 2026-2027 Budget**
- D. Acceptance of Extra-Help Work Agreements with Annuitant for Fiscal Year 2026-2027: Agreement with Wade B. Holland for extra-help employment during FY 2026-2027**



*Inverness Public Utility District*

**Board Agenda Item Staff Report**

Subject: Resolution 304-2026 Setting the District's Appropriations Limit for FY 2026/27  
Meeting Date: June 16, 2026  
Date Prepared: June 11, 2026  
Prepared by: Shelley Redding, General Manager; Wade Holland  
Attachments: Resolution 304-2026 DRAFT; Documentation used to set appropriations limit; Notice of Intention to Set Appropriations Limit; State of California Department of Finance Letter regarding Appropriations Limit Price and Population Factors

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**Recommended Action: Conduct public hearing; Adopt Resolution 304-2026**

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A provision of the California State Constitution (Article XIII B) requires your Board to set for each fiscal year the maximum amount of tax proceeds the District is permitted to spend. In other words, there is a limit to the amount of tax revenue a government entity can appropriate (spend), even if the tax revenue to which the entity is entitled exceeds the amount of its calculated "appropriations limit." This is pursuant to Prop. 4 (the so-called Gann initiative) adopted by the voters in November 1979.

The attached documentation shows how the District's appropriations limit for the coming fiscal year (2026/27) was determined.

Each year's appropriations limit is based on the prior year's appropriations limit adjusted by changes in the cost of living and population. On May 1 each year, California's Department of Finance provides the cost-of-living and population change data needed to set the appropriations limit that will be applicable to the subsequent fiscal year.

The IPUD's calculated appropriations limit is substantially smaller than the actual amount of tax proceeds to which the District is entitled pursuant to Prop. 13 (by about \$240,000 in 2024/25!). In order to keep the difference, we must submit to the District's voters every four years a measure authorizing our appropriations limit to be further adjusted from the "calculated" limit to include the combined total of all applicable revenue sources.

Such a measure was placed on the ballot at the November 8, 2022, general election; it was approved by the voters by a margin of 341 Yes to 26 No. That approval applies to the four fiscal years 2022/23 through 2025/26. A similar measure will be placed on the ballot in November 2026 for the 2026/27 fiscal year and the three subsequent fiscal years.

You are required to conduct a public hearing on the proposed appropriations limit in case any member of the public wishes to address the board on the matter. After closing the public hearing, may proceed to adoption of the proposed resolution,

**RESOLUTION 304-2026**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE INVERNESS PUBLIC UTILITY DISTRICT  
ESTABLISHING THE MAXIMUM LIMIT APPLICABLE TO  
APPROPRIATION OF TAX PROCEEDS FOR  
FISCAL YEAR 2026/2027**

**BE IT RESOLVED** by the Board of Directors of the Inverness Public Utility District, County of Marin, State of California, that the calculated maximum limit applicable to the appropriation of tax proceeds by the Inverness Public Utility District for the fiscal year 2026/2027 is **\$653,712.47**, in accordance with Article XIII B of the Constitution of the State of California and Sections 7900 through 7913 of Title 1, Division 9 of the Government Code, except that if the electorate approves a measure to be placed on the ballot by the Board of Directors of the Inverness Public Utility District at the General Election on November 3, 2026, and if this amount does not include the combined total of all applicable revenue sources, then the appropriations limit for the fiscal year 2026/2027 shall be set to be equal to the combined total of all applicable revenue sources.

**PASSED AND ADOPTED** at a regular meeting of the Board of Directors of the Inverness Public Utility District on the 16th day of June, 2026, by the following vote, to wit:

**AYES:**                    **Directors**

**NOES:**

**ABSTAINING:**

**ABSENT:**

\_\_\_\_\_  
Kathryn Donohue, President

ATTEST:

\_\_\_\_\_  
Shelley Redding, Clerk of the Board

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*I hereby certify that the foregoing instrument is a true and correct copy of the original of Resolution 304-2026 on record in this office, and that subsequent to its adoption no provision of Resolution 304-2026 has been amended, modified, or revoked by the governing body.*

\_\_\_\_\_, Clerk of the Board, Inverness Public Utility District, County of Marin, State of California.

By \_\_\_\_\_ Date \_\_\_\_\_



# INVERNESS PUBLIC UTILITY DISTRICT

FIRE DEPARTMENT & WATER SYSTEM

POST OFFICE BOX 469

INVERNESS, CA 94937

OFFICE: 12781 SIR FRANCIS DRAKE BLVD., SUITE 5, INVERNESS, CA  
415-669-1414 & WWW.INVERNESSPUD.ORG & ADMIN@INVERNESSPUD.ORG

## NOTICE OF INTENTION TO ESTABLISH APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026/2027

**NOTICE IS HEREBY GIVEN** that it is the intention of the Board of Directors of the Inverness Public Utility District at a regular meeting to be held:

**Tuesday, June 16, 2026, 11:30 am**

at the Inverness Firehouse, 50 Inverness Way North, Inverness, CA, to consider adoption of the District's appropriations limit for the fiscal year 2026/2027, pursuant to Article XIII B of the Constitution of the State of California, and to Title 1, Division 9 of the Government Code of the State of California, comprising Sections 7900 through 7913 of said Code.

**NOTICE IS HEREBY FURTHER GIVEN** that any person desiring to be heard may, at or before said meeting, submit a written statement to the District or may appear at said meeting and be heard.

**DOCUMENTATION** used in determining the appropriations limit is available for inspection and copies at the District office at 12781 Sir Francis Drake Blvd., Suite 5, Inverness, CA, or by contacting the District office:

By telephone: 415-669-1414

By email: [admin@invernesspud.org](mailto:admin@invernesspud.org)

Attest:

Shelley Redding  
Clerk of the Board

Posted: June 1, 2026

BOARD OF DIRECTORS: KATHRYN DONOHUE, PRESIDENT • KENNETH J. EMANUELS, VICE PRESIDENT  
DAVID PRESS, TREASURER • BRENT JOHNSON • DAKOTA WHITNEY

SHELLEY REDDING, GENERAL MANAGER  
DAVID BRIGGS, FIRE CHIEF • RICHARD PEREZ, WATER SYSTEM SUPERINTENDENT

**SUPPORTING DOCUMENTATION FOR RESOLUTION 304-2026  
ESTABLISHING CALCULATED MAXIMUM LIMIT  
APPLICABLE TO APPROPRIATIONS OF TAX PROCEEDS  
FOR FISCAL YEAR 2026/2027**

**1. INTRODUCTION**

In November 1979, California voters passed Proposition 4, which added Article XIII B to the State Constitution. Article XIII B restricts government spending by establishing limits on annual appropriations by local agencies of tax proceeds. Article XIII B became effective on July 1, 1980.

At the 1979/80 Regular Session of the State Legislature, legislation implementing Article XIII B was adopted. Chapter 1205, Paragraph 7910 of the Government Code pertains to the resolution by which a local jurisdiction establishes its tax proceeds appropriations limit for each fiscal year.

Pursuant to Paragraph 7910, such resolution shall be adopted at a regularly scheduled or a noticed special meeting of the entity's governing body. Fifteen days prior to such meeting, documentation used in determining the proposed appropriations limit shall be available to the public. Any judicial action or proceeding to attack, review, set aside, void, or annul the action of the governing body taken pursuant to Paragraph 7910 shall be commenced within 45 days of the effective date of the governing body's resolution.

**2. ARTICLE XIII B**

Section 1 of Article XIII B states that "the total annual appropriations subject to limitation of the state or each local government shall not exceed the appropriations limit of such entity of government for the prior year adjusted for changes in the cost of living and population."

Section 8, subsection (b) of Article XIII B states that "appropriations subject to limitation of an entity of local government shall mean any authorization to expend during a fiscal year the proceeds of taxes levied by or for that entity and the proceeds of state subventions to that entity."

**3. BASE YEAR**

It is further provided that for establishing the appropriations subject to limit, the base year shall be the 1978/79 year. Adjustments for changes in the cost of living and population shall be based on a factor provided by the Department of Finance, State of California, no later than May 1 of each year.

In June 1990, California voters passed Proposition 111, which amended Article XIII B of the State Constitution by changing the cost of living factors to be used (in conjunction with the population factor) to adjust the prior year's appropriations limit. The amendment provides that the change in cost of living shall be determined by either the percentage change in California per capita personal income or the percentage change in the local assessment roll due to local nonresidential construction; each jurisdiction shall select the cost of living factor to be used by the jurisdiction. On October 15, 1990, the Board of Directors of the Inverness Public Utility District adopted Resolution 53-90, by which it selected the percentage change in California per capita personal income as the cost of living factor to be used by the District.

The 1990 amendment to Article XIII B also provides that each local jurisdiction's 1990/91 appropriations limit shall be the jurisdiction's 1986/87 appropriations limit readjusted from that year forward by the new cost of living factor. On October 15, 1990, the Board of Directors of the Inverness Public

Utility District adopted Resolution 54-90, by which it revised the District's 1990/91 appropriations limit using the new cost of living factor from 1986/87 forward, pursuant to data provided on September 18, 1990, by the California State Department of Finance.

At the General Election to be held on November 3, 2026, the voters in the Inverness Public Utility District will be asked to approve a measure that will ask the question, "Shall the measure adjusting the appropriations limit for the Inverness Public Utility District pursuant to Article XIII B of the California Constitution so that for each of the fiscal years 2026/2027 through 2029/2030 the appropriations limit shall include the combined total of all applicable revenue sources be adopted?" If this measure is approved by the electorate and if the District's calculated appropriations limit for any applicable fiscal year does not include the combined total of all applicable revenue sources, then the appropriations limit for that fiscal year shall be set to be equal to the combined total of all applicable revenue sources.

**4. RATIO OF CHANGE APPLICABLE TO FISCAL YEAR 2026/2027**

- a. Adjustment factor to be used for the 2026/2027 fiscal year, as provided by the Department of Finance, State of California, on May 1, 2026:
  - Change in cost of living: 4.95% 1.0495
  - Change in population (Marin County total): -0.74% 0.9926
  - Combined factor (cost of living x population): 1.0417
- b. Adjustment factor converted to a percentage: 4.17%
- c. Calculated tax proceeds of the Inverness Public Utility District subject to appropriations limit for the 2025/2026 fiscal year (the preceding fiscal year): **\$627,543.89.**

**5. APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026/2027**

The tax proceeds of the Inverness Public Utility District subject to appropriations limitation for the 2026/2027 fiscal year shall be **\$653,712.47**, which is **1.0417** times the calculated tax proceeds appropriations limit for the 2025/2026 fiscal year (the preceding fiscal year), as noted in 4-c above:

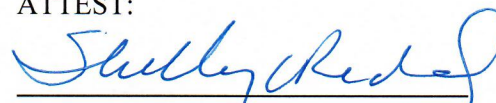
$$1.0417 \times \$627,543.89 = \$653,712.47$$

except that if this amount does not include the combined total of all applicable revenue sources and if the ballot measure to be submitted to the voters on November 3, 2026, passes, then the appropriations limit for the 2026/2027 fiscal year shall be set to be equal to the combined total of all applicable revenue sources.

**6. AVAILABILITY TO THE PUBLIC**

These documentation data were made available to the public on June 1, 2026, at the offices of the Inverness Public Utility District, 12785 Sir Francis Drake Blvd., Suite 5, Inverness, CA, for public inspection and copies during normal office hours. Availability was duly noticed by posting in three public places in the District.

ATTEST:



Shelley Redding, Clerk of the Board

June 1, 2026

May 1, 2026

Dear Fiscal Officer:

## Price Factor and Population Information

### Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2026, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2026–27. Attachment A provides the change in California’s per capita personal income and an example for utilizing the factors to calculate the 2026–27 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

### Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. [California Revenue and Taxation Code section 2228](#) provides additional information regarding the appropriations limit. [Article XIII B, section 9\(C\) of the California Constitution](#) exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

### Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller’s Office. **Finance will certify the higher estimate to the State Controller by June 1, 2026.** Please note: The prior year’s city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s Erika Li  
Attachment

**May 2026  
Attachment A**

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2026–27 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2026-27	4.95

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026–27 appropriation limit.

**2026–27:**

Per Capita Cost of Living Change = 4.95 percent  
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio:  $\frac{4.95 + 100}{100} = 1.0495$

Population converted to a ratio:  $\frac{-0.14 + 100}{100} = 0.9986$

Calculation of factor for FY 2026–27:  $1.0495 \times 0.9986 = 1.0480$



## **Board Agenda Item Staff Report**

Subject: Staff Pay Rate increases with COLA and Merit for Fiscal Year 2026-2027  
Meeting Date: June 16, 2026  
Date Prepared: June 10, 2026  
Prepared by: Shelley Redding, General Manager  
Attachments: Proposed Pay Rates for FY 2026-2027; Proposed Employee Salary Ranges and Job Classifications Document;

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### **Recommended Action: Review Proposed Pay Rates for FY 2026-2027 effective July 1, 2026**

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#### **Background:**

Each fiscal year, staff uses the San Francisco Bay Area Consumer Price Index (CPI) to determine the annual Cost-of-Living Adjustment (COLA) for employee pay rates. Historically, these adjustments have been applied as step increases. For FY 2026-2027, staff is also recommending limited merit and classification adjustments based on annual evaluations, position responsibilities, retention needs, and salary comparisons with similar Special Districts.

New Special District transparency requirements also require the District to publish salary ranges and step schedules by position. The proposed Employee Salary Ranges and Job Classifications document has been prepared to meet this requirement and provide a more consistent framework for future pay rate adjustments.

#### **Discussion:**

The District experienced significant staffing transitions during the past year, including changes in leadership for both Operations and the Fire Department. Staff continued to maintain District operations through these transitions, and the Water System staff assumed additional responsibilities without adding another staff member. Administration has also benefitted from the addition of Patricia Grinnell, who has taken on water billing support, payroll, HR administration, accounting assistance, and related record keeping.

#### **Conclusion and Recommendations:**

Following annual evaluations and a salary survey of similar Special Districts, staff recommends the proposed FY 2026-2027 pay rates shown in the attached materials. The recommendations include the annual COLA, modest merit adjustments for Water System staff Cassidy Russell and Jonathan Anderson, promotion of Jacob Leyva to Water Operator III, a base salary adjustment for Patricia Grinnell to better align with similar administrative and finance responsibilities, and retention-based adjustments for the Water Superintendent and Fire Chief positions. These recommendations recognize the unique staffing needs of the District, the challenges of recruiting and retaining qualified personnel in Inverness, and the value of employees who have taken on expanded responsibilities in service to the community.

**Salary Survey comparison data by position factoring in wage and benefit increase percentages for 2025 (for peer inputs) and 2026 (for peer and IPUD inputs before base salary adjustments).**

Classification	Water Operator II (40 Hrs)		Difference between District & Peer	% Diff to District
Metric	Our District 2025)	Peer Median (2024)		
Base Pay	88,109	101,003	(12,894)	
Total Health (annual)	12,110.40	7618	4,492	
Retirement % (Employer)	13,841.89	No Peer Data	13,842	
Subtotal Compensation (Annual, Employer Paid)	114,061	108,621	5,440	4.8%
COLA Salary based on 2025 CPI Factor 2.76%	0	2,787.68	0	
Health Insurance increase (Avg) 10%	0	761.80	0	
<b>Total with 2025 adjustments to Peer Median</b>	<b>114,061</b>	<b>112,170</b>	<b>1,891</b>	<b>1.7%</b>
Proposed COLA Salary based on 2026 CPI Factor .	1,938.39	2,283.40	(345)	
Health Insurance increase (Avg) 2%	242.21	167.60	75	
<b>Total with 2026 adjustment to Peer Median</b>	<b>116,241.69</b>	<b>114,621.47</b>	<b>1,620</b>	<b>1.4%</b>

Classification	Bookkeeper / Admin Assistant (32 Hrs)		Difference between District & Peer	% Diff to District
Metric	Our District	Peer Median (2024)		
Base Pay	62,317	88,666	(26,349)	
Total Health (annual)	24,233.52	17,838.00	6,396	
Retirement % (Employer)	9,789.97	No Peer Data	9,790	
Subtotal Compensation (Annual, Employer Paid)	96,340	106,504	(10,163)	-10.5%
COLA Salary based on 2025 CPI Factor 2.76%	0	2,447.17	0	
Health Insurance increase (Avg) 10%	0	1,783.80	0	
<b>Total with 2025 adjustments to Peer Median</b>	<b>96,340</b>	<b>110,734</b>	<b>(14,394)</b>	<b>-14.9%</b>
Proposed COLA Salary based on 2026 CPI Factor .	1,370.97	2,004.48	(634)	
Health Insurance increase (Avg) 2%	484.67	392.44	92	
<b>Total with 2026 adjustment to Peer Median</b>	<b>98,195.93</b>	<b>113,131.38</b>	<b>(14,935)</b>	<b>-15.2%</b>

Classification	Water Superintendent (40 Hrs)		Difference between District & Peer	% Diff to District
Metric	Our District	Peer Median (2024)		
Base Pay	120,000	105,494	14,506	
Total Health (annual)	32,362.92	27,763.50	4,599	
Retirement % (Employer)	18,852.00	No Peer Data	18,852	
Subtotal Compensation (Annual, Employer Paid)	171,215	133,257	37,958	22.2%
COLA Salary based on 2025 CPI Factor 2.76%	0	2,911.62	0	
Health Insurance increase (Avg) 10%	0	2,776.35	0	
<b>Total with 2025 adjustments to Peer Median</b>	<b>171,215</b>	<b>138,945</b>	<b>32,270</b>	<b>18.8%</b>
Proposed COLA Salary based on 2026 CPI Factor .	2,640.00	2,384.91	255	
Health Insurance increase (Avg) 2%	647.26	610.80	36	
<b>Total with 2026 adjustment to Peer Median</b>	<b>174,502.18</b>	<b>141,940.75</b>	<b>32,561</b>	<b>18.7%</b>

Classification	Fire Chief (26 Hrs)		Difference between District & Peer	% Diff to District
Metric	Our District 2025)	Peer Median (2024)		
Base Pay	67,105	103,251	(36,146)	
Total Health (annual)	31,740.96	0	31,741	
Retirement % (Employer)	14,917.43	No Peer Data	14,917	
Subtotal Compensation (Annual, Employer Paid)	113,763	103,251	10,512	9.2%
COLA Salary based on 2025 CPI Factor 2.76%	0	2,849.73	0	
Health Insurance increase (Avg) 10%	0	-	0	
<b>Total with 2025 adjustments to Peer Median</b>	<b>113,763</b>	<b>106,101</b>	<b>7,662</b>	<b>6.7%</b>
Proposed COLA Salary based on 2026 CPI Factor .	1,476.31	2,334.22	(858)	
Health Insurance increase (Avg) 2%	634.82	-	635	
<b>Total with 2026 adjustment to Peer Median</b>	<b>115,874.48</b>	<b>108,435.15</b>	<b>7,439</b>	<b>6.4%</b>

**Inverness Public Utility District**

**Proposed PAY RATES FOR FY 2026/2027  
Effective 7/1/2026**

<u>Position (2026/27)</u>	<u>Employee</u>	<u>2025/2026 Rate</u>	<u>2026/2027 Proposed</u>
General Manager	Shelley L. Redding	\$11,542.75/mo., 40 hrs.	\$11,796.68/Mo. 40 hrs./wk
Water Operations Mgr.	Richard Perez	\$10,000.00/Mo.,40 hrs.	\$11,100.00/Mo. 40 hrs./wk
Fire Chief	David Briggs	\$5,161.52/Mo. 24 hrs/wk	\$5,419.60/Mo. 24 hrs/wk
Customer Svcs Mgr	Wade B. Holland*	\$57.59/hr., 16 hrs./wk	\$59.21/hr., 10 hrs/wk
Bookkeeper/Water A/R	Patricia Grinnell	\$37.45/hr., 32 hrs/wk	\$41.20/hr., 32/wk Water/District
Grants/Projects Coord.	Jenna Nicolas	\$40.28/hr., 24 hrs/wk	\$41.17/Hr., 24 hrs/wk
Water Operator III	Jacob Leyva	\$43.00/hr., 40 hrs/wk	\$45.67/hr., 40 hrs/wk
Water Operator II	Cassidy Russell	\$42.36/hr., 32 hrs/wk	\$44.05/hr., 32 hrs./wk
Water Operator II	Jonathan Anderson	\$42.36/hr., 40 hrs/wk	\$44.05/hr., 40 hrs/wk
Fire Operations Asst.	Jonah Silver Thomas	\$40.00/hr., 20 hrs/wk	\$40.88/hr., 20 hrs/wk
Fire Duty Officer	As Scheduled	\$125.00 / 12-hour Shift	\$127.75 / 12-hour Shift.

**Retirement:** Retirement contribution is offered on a pro-rata basis for PERS-eligible employees that work over 24 hours per week or 1,000 hours per year. The district pays both employer contribution and 100% employee contribution monthly.

**Health Benefits:** The District contracts with CalPERS for medical benefits. Employees who work 24 hours and over per week (or more than 1,000 hours in a fiscal year), the District pays 85% of Healthcare Benefits for Employee and their Dependents, up to the cost of Kaiser Permanente (Region 1) (\$993.53 Employee, \$1,987.06 Employee & 1 Dependent, \$2,583.18 Employee & 2+ Dependents). If an employee chooses coverage above the cost of Kaiser Permanente, the employee pays the difference in the premium cost by payroll deduction. If an employee opts-out of health coverage and can annually demonstrate they have coverage through their spouse, or by other means, they are paid a taxable amount monthly through a Cafeteria Section 125 plan equal to 50% of the Subscriber Premium Average offered through CalPERS.

**Ancillary Benefits:**

- Paid sick leave accrued on a pro rata basis depending upon the number of hours worked (40 hours per calendar year is pre-loaded at the beginning of each calendar year) then accrued to a maximum equivalent to 80 hours per calendar year.
- Paid vacation (0-3 months: no accrual), 3 months through 5 years: 10 days per year or 80 hours; 6 years and thereafter: 15 days per year or 120 hours); accrued on a pro rata basis depending upon the number of hours worked; can be carried over into the next calendar year; up to a maximum of 240 hours.
- 11 paid holidays.

*\* As a retired annuitant, cannot work more than 960 hours in a fiscal year. The hours and wages are reported to CalPERS, and cannot be paid for holidays, sick time, vacation, or bonus compensation.*

Inverness Public Utilities District  
Proposed Employee Salary Ranges and Job Classifications - Effective 07/01/2026

<u>District Management</u> (Salaried) w/ CPI (2.2% Base + *Merit)	Step 1 Monthly / Annually	Step 2 Monthly / Annual	Step 3 Monthly / Annual	Step 4 Monthly / Annual	Step 5 Monthly/Annual
General Manager	\$11,542.75 \$138,513.00	\$11,796.69 \$141,560.30	\$12,056.22 \$144,674.60	\$12,321.45 \$147,857.50	\$12,592.53 \$151,110.30
Water Utility Manager	\$10,000.00 \$120,000.00	\$11,100.00* \$133,200.00*	\$11,344.20 \$136,130.40	\$11,593.77 \$139,125.30	\$11,848.84 \$142,186.00
Fire Chief (24 hrs/wk)	\$5,161.52 \$61,938.24	\$5,419.60* \$65,035.15*	\$6,074.00 \$72,888.00	\$6,207.63 \$74,491.51	\$6,344.19 \$76,130.33

<u>Administration</u> w/ CPI (2.2% Base + *Merit)	Step 1 Hourly / Annually	Step 2 Hourly / Annually	Step 3 Hourly / Annually	Step 4 Hourly / Annually	Step 5 Hourly / Annually
Grants & Projects Administrator (24 hrs/wk)	\$40.28 \$50,269.44	\$41.17 \$51,375.37	\$42.07 \$52,510.52	\$43.02 \$53,689.96	\$43.96 \$54,870.40
Administration Accounting Asst. (32 hours/wk)	\$37.45 \$62,316.80	\$41.20* \$68,548.48*	\$42.11 \$70,071.04	\$43.04 \$71,618.56	\$43.99 \$73,199.36
Customer Svc Mgr/General Mgr Emeritus**** (10 hours/wk)					\$58.86 \$29,428.49

Inverness Public Utilities District  
Proposed Employee Salary Ranges and Job Classifications - Effective 07/01/2026

<u>Water Operations</u> w/ CPI (2.2% Base + *Merit)	Step 1 Hourly/ Annually	Step 2 Hourly/ Annually	Step 3 Hourly/ Annually	Step 4 Hourly/ Annually	Step 5 Hourly/ Annually
Water Operator III (D2 / T2 / Education)	\$45.67* \$94,985.28*	\$46.81 \$97,368.44	\$47.98 \$99,802.65	\$49.18 \$102,294.40	\$50.41 \$104,855.16
Water Operator II (D2 / T2)	\$40.83 \$84,926.40	\$41.72 \$86,777.60	\$42.36 \$86,414.40	\$44.05* \$91,624.00*	\$45.01 \$93,620.80
Water Operator I (D2)	\$35.92 \$74,713.60	\$36.71 \$76,356.80	\$37.51 \$78,020.80	\$38.33 \$79,726.40	\$39.17 \$81,473.60
***Temporary/Seasonal	\$25.00/hr	\$28.00/hr	\$31.00/hr	\$34.00/hr	\$37.00/hr

<u>Fire Operations</u> w/ CPI (2.2% Base + *Merit)	Step 1 Hourly / Annually	Step 2 Hourly / Annually	Step 3 Hourly / Annually	Step 4 Hourly / Annually	Step 5 Hourly / Annually
Fire Operations Assistant (20 hrs/wk)	\$40.88 \$42,515.20	\$41.78 \$43,451.20	\$42.70 \$44,408.00	\$43.64 \$45,385.60	\$44.60 \$46,384.00
Fire Duty Officer (\$ per shift)					\$127.75 \$30,033.00
***Temporary/Seasonal	\$25.00/hr	\$28.00/hr	\$31.00/hr	\$34.00/hr	\$37.00/hr

Steps listed assume a 2.2% COLA for reporting purposes

\*Indicates a merit increase applied after an annual review and/or promotion

\*\*All classifications receive an annual base COLA increase based on annual CPI. \*Water Operator classifications have the opportunity to earn an additional merit increase.

\*\*\*Temporary / Seasonal classification length is considered 3 months or fewer and is not eligible for retirement or health benefits.

\*\*\*\*Annuitants by law can work 960 hours per year and are non-benefited.



## Board Agenda Item Staff Report

Subject: Fiscal Year 2026-2027 Budget  
 Meeting Date: June 16, 2026  
 Date Prepared: June 14, 2026  
 Prepared by: Shelley Redding, General Manager  
 Attachments: FY 2026-2027 Budget Draft by Fund

### Recommended Action: Review and Approve Fiscal Year 2026-2027 Budget

**BACKGROUND:** The Inverness PUD operates as a hybrid local government and enterprise system, providing both fire protection services (government function) and water utility services (enterprise function) to the community. The District has navigated significant institutional changes during the previous budget period, including two long-term employee retirements, onboarding of new personnel, and expanded use of consultants for operational and administrative support.

### DISCUSSION

FISCAL YEAR 2026-2027 BUDGET SUMMARY	
<b>Core Income Summary</b>	<b>FY 26-27 Draft</b>
600 · Taxes Income	\$863,712
650 · Restricted Funds	\$171,990
700 · Water Charges (Operating)	\$740,752
710 · Miscellaneous Income	\$73,564
<b>TOTAL CORE INCOME</b>	<b>\$1,850,018</b>
<b>Core Expense Summary</b>	<b>FY 26-27 Draft</b>
810 · Personnel Costs	\$1,317,193
830 · Dispatch & Communications	\$17,723
835 · Lab & Monitoring	\$20,500
840 · Maintenance & Utilities	\$69,800
843 · Fire Prevention	\$8,000
844 · Storage & Distribution	\$3,000
850 · Supplies & Inventory	\$48,990
860 · Vehicle Expenses	\$27,799
870 · Administration	\$168,808
<b>TOTAL EXPENSES</b>	<b>\$1,681,813</b>
<b>CORE NET INCOME</b>	<b>\$168,205</b>

### KEY FINDINGS

1. Core Operations Remain Stable: Three-year core income of 6.5% exceeds expense growth of 5.0%, indicating sustainable fiscal management.
2. Revenue Growth by Category:
  - o Taxes Income: 4.6% average annual growth (from \$789,105 to \$863,712)
  - o Water Charges: 11.9% average annual growth (from \$591,271 to \$740,752) - reflects water rates adopted in January with CPI-based rate adjustments.
  - o Restricted Funds: 1.5% average annual growth (from \$166,928 to \$171,990) - stable funding sources
3. Personnel Costs Managed: Despite significant staffing transitions (two long-term employee retirements), personnel costs show moderate 7.3% annual growth rate with an investment in workforce continuity. Personnel represents 78.3% of total expenses, which is within normal range for a service-intensive utility.

**PERSONNEL IMPACT**

The FY 26-27 budget reflects the following personnel-related impacts:

**Wages & Salaries (\$913,172 total)**

- Management Wages: \$339,176 (16.4% CAGR)
- Operations Wages: \$302,440 (-4.3% CAGR) - Retirement savings offset by new hires
- Administrative Wages: \$176,769 (11.6% CAGR) - Expanded admin support
- Duty Officer Stipend: \$29,894 (57.8% CAGR) - Increased fire duty coverage

**Benefits (\$403,513 total)**

- Health Insurance: \$137,708 (10.9% CAGR) - New employee enrollment
- Retiree Health Insurance: \$45,168 (21.4% CAGR) - two new retirees added
- Unfunded Accrued Liability (CalPERS UAL): \$61,461 (16.8% CAGR) - Required pension payments
- Retirement Premiums: \$116,923 (-2.0% CAGR) - CalPERS contribution rate adjustments

**STRUCTURAL BALANCE & FISCAL SUSTAINABILITY**

The FY 26-27 Draft Budget demonstrates structural fiscal balance:

- The District's structure provides stability through a mix of tax income (government function at \$863,712) and water charges (enterprise function at \$740,752).
- Core Operations Surplus: Excluding one-time DWR Grant funding, core operations project a \$168,205 surplus (9.1% net margin), an improvement from 6.4% in FY 24-25 and 6.3% in FY 25-26.
- Revenue vs Expense Gap: Core revenue growth exceeds expense growth by 1.5 percentage points, creating sustainable operating margins.
- Grant Strategy: The District successfully secured \$1.65M+ in Grant funding in FY 25-26 for capital water projects and fire protection equipment. This grant funding is project-based and excluded from core operations analysis to present a conservative view of sustainable recurring operations.
- CPI-Based Adjustments: The FY 26-27 budget incorporates conservative 2.2% CPI-based adjustments for expenses and 2.22% for water rates, ensuring affordability while maintaining service levels.

**DEPARTMENTAL BUDGET ALLOCATION**

The FY 26-27 budget allocates expenses across three functional areas:

Department	Expenses	% of Total
Government (District)	\$482,443	28.70%
Fire	\$345,221	20.50%
Water (Enterprise)	\$854,149	50.80%
<b>TOTAL</b>	<b>\$1,681,813</b>	<b>100.00%</b>

**CONCLUSION**

The FY 2026-2027 Draft Budget reflects a stable fiscal environment that has successfully absorbed institutional transitions while maintaining service levels and financial sustainability. The budget continues the District's trajectory of

prudent fiscal management with conservative CPI-based adjustments, strategic investments in fire prevention and water system compliance, and careful management of personnel transitions.

**FISCAL IMPACT**

Adoption of the FY 2026-2027 Budget authorizes total expenditures of \$1,681,813 and projects total revenues of \$1,850,018, resulting in a net income of \$168,205 to be allocated to District reserves.

FY 2026-2027 Budget Draft

Notes

Income	Government		Enterprise	
	District	Fire	Water	Total
<b>600 · Taxes Income</b>				
Taxes Income:600-01 · Ad Valorem Tax	653,712			653,712
Taxes Income:600-02 · Special Fire Tax		77,000		77,000
Taxes Income:600-03 · Excess ERAF	133,000			133,000
<b>Total</b>	<b>786,712</b>	<b>77,000</b>	<b>-</b>	<b>863,712</b>
<b>650 · Restricted Funds</b>				
650-01 TOT Revenue (Meas W)		120,000		120,000
650-02 MWPA Defensible Space		22,000		22,000
650-03 MWPA Local Specific		22,000		22,000
650-04 WMES (Burton Funds)		7,490		7,490
650-05 WMCS Grant for Disaster		500		500
650-06 Grant Income				-
Restricted Income				
<b>Total for 650 Restricted Agency</b>	<b>-</b>	<b>171,990</b>	<b>-</b>	<b>171,990</b>
<b>700 · Water Charges</b>				
700-01 · Basic Charges			641,110	641,110
700-02 · Usage Charges			95,163	95,163
700-03 · Cross Connection Fees			1,479	1,479
700-04 · Miscellaneous Charges			1,000	1,000
700-05 · Customer Work Overhead			2,000	2,000
<b>Total</b>	<b>-</b>	<b>-</b>	<b>740,752</b>	<b>740,752</b>
<b>700-06 - Restricted Grant Income</b>				
700-06R - DWR Grant Income				-
<b>Total</b>				
<b>710 · Miscellaneous Income</b>				
710-02 · Other Income		3,864		3,864
710-06 New Service Connection Fee			9,700	9,700
710-07 · Interest Income	60,000			60,000
<b>Total</b>	<b>60,000</b>	<b>3,864</b>	<b>9,700</b>	<b>73,564</b>
<b>Total Income</b>	<b>846,712</b>	<b>252,854</b>	<b>750,452</b>	<b>1,850,018</b>
<b>Expenses</b>				
<b>810 · Personnel Costs</b>				
810-01 · Management Wages	141,560	64,416	133,200	339,176
810-02 · Operations Wages		42,515	259,925	302,440
810-03 · Administrative Wages	142,495		34,274	176,769
810-04 · Employers Payroll Tax	21,730	10,467	32,696	64,893
810-06 · Duty Officer Stpend		29,894		29,894
810-07 · Health Insurance	12,092	32,083	93,533	137,708
810-08 · Retiree Health Ins.	23,546	6,549	15,073	45,168
810-09 · Health Ins in Lieu	7,930			7,930
810-10 · Retirement Premiums	35,626	14,281	67,016	116,923
810-11 Vacation Payout				-
810-12 · Unfunded Accrued Liability	16,057	21,319	24,085	61,461
810-13 · Workers Comp Insurance	1,378	10,744	17,746	29,868
810-14 CalPERS Fees	60	169	279	508
810-18 · Dental Insurance	892	639	1,380	2,911
810-19 · Vision Insurance	197	260	290	746
810-20 · EAP Benefit	50	711	37	798
810-21 Operations OT Wages				-
810-23 Operations - On Call Wages				-
<b>Total</b>	<b>403,612</b>	<b>234,047</b>	<b>679,533</b>	<b>1,317,193</b>
830 Dispatch & Communications				
830-03 MERA Operations		17,723		17,723
<b>Total</b>	<b>-</b>	<b>17,723</b>	<b>-</b>	<b>17,723</b>
<b>835 Lab &amp; Monitoring</b>				
835-01 · BacT & Raw Samples			5,500	5,500
835-02 · Periodic Samples			15,000	15,000

Based on Appropriations Limit Calculation

Based on square footage of protected buildings in District

Difficult to predict

CPI Rate Increase after New Rates 1/1/2026

CPI Rate Increase after New Rates 1/1/2027

CPI Rate Increase after New Rates 1/1/2028

CPI Rate Increase after New Rates 1/1/2029

CPI Rate Increase after New Rates 1/1/2030

DWR Grant Income - Project Completed

Credit Card Rebates, T-Shirt Sales

Estimated based on LAIF Balance

Proposed COLA and Merit Increases

Proposed COLA and Merit Increases

Proposed COLA and Merit Increases

Increased Fire Duty Coverage

No vacation payouts anticipated

Misc Split 40% District 60% Water, Safety 100% fire

Based on Projection from provider

Actual Cost

PFAS Testing plus scheduled

<b>Waterless Public Utility District</b>			<b>20,500</b>	<b>20,500</b>
<b>840 Maintenance &amp; Utilities</b>				
840-01 · Equipment Maintenance		4,000	5,000	9,000
840-02 · Building Maintenance		1,000	1,000	2,000
840-03 Grounds Maintenance		1,300	500	1,800
840-04 · Tank & Distribution Maintenance			5,000	5,000
840-05 · Collect & Treat Maint			3,000	3,000
840-06: Distribution System Maintenance			7,000	7,000
840-07 · Collection/Treat Utilities			30,000	30,000
840-08 · Distribution Utilities			5,000	5,000
840-09 · Firehouse Utilities		5,000		5,000
840-10 · Admin Office Utilities	2,000			2,000
<b>Total</b>	<b>2,000</b>	<b>11,300</b>	<b>56,500</b>	<b>69,800</b>
<b>843 Fire Prevention</b>				
843-01 Volunteer Appreciation		3,000		3,000
843-03 Volunteer Stipends				
843-07 MWPA Local Projects		5,000		5,000
<b>Total for 843 Fire Prevention</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>
<b>844 Storage &amp; Distribution</b>				
844-02 Cross Connection Maintenance			3,000	3,000
844-03 Miscellaneous				-
<b>Total for 844 Storage &amp; Distribution</b>			<b>3,000</b>	<b>3,000</b>
<b>850 Supplies &amp; Inventory</b>				
850-01 · Supplies & Inventory	1,500	15,000	20,000	36,500
850-02 Personal Protective Gear		7,490		7,490
850-04 Uniforms		1,000	1,000	2,000
850-05 First Responder Supplies		3,000		3,000
<b>Total</b>	<b>1,500</b>	<b>26,490</b>	<b>21,000</b>	<b>48,990</b>
<b>860 - Vehicle Expenses</b>				
860-01 Vehicle Oil & Gas		10,000	4,730	14,730
860-02 Vehicle Repairs & Service		10,000	3,069	13,069
<b>Total for 860 Vehicle Expenses</b>		<b>20,000</b>	<b>7,799</b>	<b>27,799</b>
<b>870 Administration</b>				
870-01 · Telephone & Internet	3,000	4,000	2,500	9,500
870-02 · Dues/Publications/Subscription	11,500		2,700	14,200
870-03 · Insurance - Property		21,011	31,516	52,527
870-04 · Audit & Financial	21,000			21,000
870-05 · Office Supplies	4,000	500	500	5,000
870-06 · Banking & Payroll Charges	4,500			4,500
870-07 · Legal & Attorneys	2,000		1,000	3,000
870-08 · Board & Election Expenses	1,000			1,000
870-09 · Travel, Meetings, Training	500	500	14,000	15,000
870-11 · Office IT Support	5,000		2,000	7,000
870-12 · Billing & Collections			5,000	5,000
870-14 · Miscellaneous				-
870-15 · Admin. Office Rent	15,631			15,631
870-16 Property Tax Admin Fees	4,000	1,250		5,250
870-17 · Agency Fees	3,200	400	6,600	10,200
<b>Total</b>	<b>75,331</b>	<b>27,661</b>	<b>65,816</b>	<b>168,808</b>
<b>880 Restricted Fund Expenses</b>				
Restricted Fund Expenses		30,000		
<b>Total</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>482,443</b>	<b>345,221</b>	<b>854,149</b>	<b>1,681,813</b>
<b>Net Income</b>	<b>364,269</b>	<b>(92,367)</b>	<b>(103,696)</b>	<b>168,205</b>
<b>Interfund Transfer</b>	<b>(196,063)</b>	<b>92,367</b>	<b>103,696</b>	<b>(168,205)</b>
<b>Balance to Reserves</b>	<b>168,206</b>			
<b>Allocation of balance</b>	<b>48,251</b>	<b>34,527</b>	<b>85,427</b>	
	<b>29%</b>	<b>21%</b>	<b>51%</b>	

Based on Projection from provider-40% Fire, 60% Water  
Audit Cost 10,500, Financial Consultant

New Billing Software

## Inverness Public Utility District

### Extra-Help Position Work Agreement with Retired Annuitant

This Agreement is made on June 16, 2026, by and between the Board of Directors of the Inverness Public Utility District ("District") and Wade B. Holland ("Retiree") and shall become effective on July 1, 2026, provided said Agreement has been executed by both parties, as noted by the Acceptances below.

1. Retiree is a retired annuitant who has been receiving a service retirement pension benefit from California Public Employees' Retirement System ("CalPERS") since 2001. District contracts with California Public Employees' Retirement System for pension benefits for its employees (as a "CalPERS employer").
2. District desires to appoint the Retiree to a limited-duration extra-help position to provide training and on-the-job oversight to the Inverness Water System's Accounts Receivable function and assist the General Manager in Administrative procedures relating to the Water System.
3. District finds that Retiree, as a former General Manager of the District, has specialized skills needed to perform the work.
4. Retiree's work for District and any other employer in the same retirement system shall under no circumstances exceed 960 hours in a fiscal year.
5. Retiree is not subject to the 180-day waiting period since retirement before returning to work for an employer in the same retirement system because Retiree retired in 2001.
6. Retiree will not be employed in a permanent full-time or part-time or regular staff position because the position of Customer Services Manager is not shown on the District's organization chart.
7. Retiree was not under the applicable normal retirement age when he retired.
8. District and Retiree hereby certify that Retiree did not receive a "golden handshake" or any other employer incentive to retire.
9. Retiree shall not be entitled to, nor shall Retiree receive, any benefit, incentive, compensation in lieu of benefits, or other form of compensation in addition to the hourly pay rate.
10. The Retiree's hourly pay rate shall be based on the monthly base salary paid to the position currently assigned to perform comparable duties, divided by 173.333. District affirms that said monthly base salary is that of the Customer Services Manager.
11. By accepting this Agreement, Retiree certifies to District that he has not within the preceding 12-month period received unemployment insurance compensation for prior retired annuitant employment with any public employer and is in compliance with the requirement of G.C. 7522.56(e)(1).
12. District and Retiree agree that Retiree's employment as provided for by this Agreement is not as an independent contractor, consultant, or contract employee.
13. District declares that this Agreement constitutes an "appointment by the appointing power" of the District because the Retiree "has skills needed to perform work of limited duration," pursuant to G.C. 7522.56(c).
14. District acknowledges its obligation to report in my|CalPERS all the hours worked by Retiree.
15. During the term of employment, Retiree shall ensure smooth, timely, and efficient functioning of the Inverness Water System's Accounts Receivable function.

16. This Agreement shall be in effect from July 1, 2026, for a period of up to 12 consecutive calendar months. Retiree agrees that the maximum number of hours worked by Retiree during said period of effectiveness shall not exceed 960.
17. This Agreement shall not extend beyond June 30, 2027, unless extended in advance of said date by an action of the Board of Directors.
18. This Agreement may be amended only by mutual agreement of the parties.

ACCEPTANCES:

Inverness Public Utility District

Retiree

\_\_\_\_\_  
Kathryn Donohue, President  
Board of Directors

\_\_\_\_\_  
Wade B. Holland

Date: \_\_\_\_\_

Date: \_\_\_\_\_

DRAFT



# Inverness Public Utility District Board Meeting

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## Agenda Item No. 5

### Reports

#### Receive Reports On Administrative and Operational Activities for May 2026

##### **A. General Manager's Administrative Report**

- 1) District Financial Reports 2025-2026 thru May 2026
- 2) Capital Projects Report Fiscal Year-To-Date
- 3) Jean Soost Trust Donation to Inverness Fire Department

##### **B. Operations Reports**

- 1) Water System Report May 2026 – Rich Perez
- 2) Fire Department Report May 2026 – David Briggs
- 3) Marin Wildfire Prevention Authority (MWPA) Report May 2026 – David Briggs
  - Cal Fire Grant Letter of Support
  - PG&E scheduled work in Inverness

# Management Report

Inverness Public Utility District

For the period ended May 31, 2026

Prepared on

**June 11, 2026**

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# Profit and Loss

July 2025 - May 2026

	<b>Total</b>
<b>INCOME</b>	
600 Taxes Income	
600-01 Ad Valorem Taxes	624,651.97
600-02 Special Fire Assessment	42,400.03
600-03 Excess ERAF	132,302.77
<b>Total 600 Taxes Income</b>	<b>799,354.77</b>
650 Restricted Agency Funds	
650-01 TOT Revenue (Meas W)	80,819.28
650-02 MWPA Defensible Space	14,073.37
650-03 MWPA Local Specific	14,073.37
650-04 WMES (Burton Funds)	7,490.00
650-05 WMCS Grant for Disaster Council	1,250.00
650-06 Grant Income	25,000.00
<b>Total 650 Restricted Agency Funds</b>	<b>142,706.02</b>
700 Water Charges	
700-01 Basic Charges	484,539.57
700-02 Usage Charges	92,383.78
700-03 Cross Connection Fees	1,401.60
700-04 Miscellaneous Charges	1,112.46
<b>Total 700 Water Charges</b>	<b>579,437.41</b>
700-06R DWR Grant Income	1,033,568.06
710 Miscellaneous Income	
710-02 Other Income	9,054.24
710-04 Merchandise Sales	1,740.80
710-06 New Service Connection Fee	29,100.00
710-07 Interest Income	51,404.97
<b>Total 710 Miscellaneous Income</b>	<b>91,300.01</b>
Non Profit Income	175.89
Services	-574.52
<b>Total Income</b>	<b>2,645,967.64</b>
<b>GROSS PROFIT</b>	<b>2,645,967.64</b>
<b>EXPENSES</b>	
810 Personnel Costs	0.01
810-01 Management Wages	282,521.98
810-02 Operations Wages	295,927.28
810-03 Administrative Wages	117,831.33
810-04 Employers Payroll Tax	61,168.47
810-06 Duty Officer Stpend	32,361.67
810-07 Health Insurance	124,190.92
810-08 Retiree Health Ins.	55,161.03
810-09 Health Ins in Lieu	14,741.56

	<b>Total</b>
810-10 Retirement Premiums	102,162.63
810-11 Vacation Payout	31,823.36
810-12 Unfunded Accrued Liability	53,156.00
810-14 CalPERS Fees	330.63
810-18 Dental Insurance	3,229.16
810-19 Vision Insurance	821.27
810-20 EAP Benefit	874.69
810-21 Operations OT Wages	6,998.43
810-23 Operations - On Call Wages	6,300.00
<b>Total 810 Personnel Costs</b>	<b>1,189,600.42</b>
830 Dispatch & Communications	
830-03 MERA Operations	17,782.00
<b>Total 830 Dispatch &amp; Communications</b>	<b>17,782.00</b>
835 Lab & Monitoring	
835-01 BacT & Raw Samples	4,317.00
835-02 Periodic Samples	6,709.25
<b>Total 835 Lab &amp; Monitoring</b>	<b>11,026.25</b>
840 Maintenance & Utilities	
840-01 Equipment Maintenance	2,227.60
840-02 Building Maintenance	3,806.00
840-03 Grounds Maintenance	1,793.45
840-04 Tank Maintenance	120.00
840-06 Distribution System Maintenance	8,751.25
840-07 Collection/Treat Utilities	33,599.69
840-08 Distribution Utilities	4,160.96
840-09 Firehouse Utilities	4,858.81
840-10 Admin Office Utilities	1,549.94
<b>Total 840 Maintenance &amp; Utilities</b>	<b>60,867.70</b>
841 Training & Courses	
841-01 Volunteer Training	668.00
841-02 Certification & Courses	175.00
<b>Total 841 Training &amp; Courses</b>	<b>843.00</b>
843 Fire Prevention	
843-01 Volunteer Appreciation	2,797.99
843-03 Volunteer Stipends	187.50
<b>Total 843 Fire Prevention</b>	<b>2,985.49</b>
844 Storage & Distribution	
844-02 Cross Connection Maintenance	2,700.00
844-03 Miscellaneous	854.80
<b>Total 844 Storage &amp; Distribution</b>	<b>3,554.80</b>
850 Supplies & Inventory	
850-01 Supplies & Inventory	68,571.94
850-02 Personal Protective Gear	2,703.29
850-04 Uniforms	780.20

	<b>Total</b>
850-05 First Responder Supplies	1,897.42
<b>Total 850 Supplies &amp; Inventory</b>	<b>73,952.85</b>
860 Vehicle Expenses	
860-01 Vehicle Oil & Gas	9,084.00
860-02 Vehicle Repairs & Service	11,235.70
<b>Total 860 Vehicle Expenses</b>	<b>20,319.70</b>
870 Administration	
870-01 Telephone & Internet	10,153.75
870-02 Dues/Publications/Subscriptions	14,690.94
870-03 Insurance - Property	1,859.81
870-04 Audit & Financial	23,764.62
870-05 Office Supplies	8,408.51
870-06 Banking & Payroll Charges	5,241.87
870-07 Legal & Attorneys	2,840.00
870-08 Board & Election Expenses	106.00
870-09 Travel, Meetings, Training	17,934.32
870-11 Office IT Support	9,256.90
870-12 Billing & Collections	7,727.64
870-13 Disaster Council	114.56
870-14 Miscellaneous	3,644.98
870-15 Admin. Office Rent	12,730.00
870-16 Property Tax Admin Fees	4,974.18
870-17 Agency Fees	10,225.72
<b>Total 870 Administration</b>	<b>133,673.80</b>
<b>Total Expenses</b>	<b>1,514,606.01</b>
<b>NET OPERATING INCOME</b>	<b>1,131,361.63</b>
<b>OTHER INCOME</b>	
1-716 Customer Work	-1,726.97
<b>Total Other Income</b>	<b>-1,726.97</b>
<b>OTHER EXPENSES</b>	
810-19F Accrued vacation expense F	-17,516.04
810-19G Accrued vacation expense G	-9,986.13
810-19W Accrued vacation expense W	-34,263.64
<b>Total Other Expenses</b>	<b>-61,765.81</b>
<b>NET OTHER INCOME</b>	<b>60,038.84</b>
<b>NET INCOME</b>	<b>\$1,191,400.47</b>

# Balance Sheet

As of May 31, 2026

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1 Bank Accounts	
1-103 Bank of America 4809	311,947.65
1-104 Bank of America 0150	5,954.90
1-105 Cash in County	214.47
<b>Total 1 Bank Accounts</b>	<b>318,117.02</b>
2 LAIF Accounts	-112,496.28
1-110 LAIF - Uncommitted	551,917.76
1-120 LAIF - Main Replacement	27,275.73
1-122 LAIF - SWRCB D1902046 Reserve	25,494.00
1-123 LAIF - Vehicle Replacement	15,034.08
1-124 LAIF - Emergency Reserves	336,514.35
2-110 LAIF - Uncommitted Funds (F)	43,696.20
2-122 LAIF - Equipment Replacement	81,827.20
2-123 LAIF - Vehicle Replacement (F)	54,551.47
2-124 LAIF - Emergency Reserves (F)	422,514.35
3-110 LAIF - Uncommitted Funds	33,190.85
3-124 LAIF - Emergency Reserves (D)	20,402.64
<b>Total 2 LAIF Accounts</b>	<b>1,499,922.35</b>
<b>Total Bank Accounts</b>	<b>1,818,039.37</b>
<b>Accounts Receivable</b>	
130 Water Customer A/R	-85,332.57
130.1 Customer Refunds	2,652.24
<b>Total 130 Water Customer A/R</b>	<b>-82,680.33</b>
138 Other A/R	0.00
3-138 Other A/R G	-10,896.73
<b>Total 138 Other A/R</b>	<b>-10,896.73</b>
139 DWR Grant Reimbursables	175.89
<b>Total Accounts Receivable</b>	<b>-93,401.17</b>
<b>Other Current Assets</b>	
1371-36 Utility Vehicle	31,000.00
1371-40 Treatment Plant UF Valve	10,582.30
2371-39 Fire Duty Vehicle	48,327.93
2371-40 California Fire Foundation - PPE Grant	1,401.84
2371-41 Hi-Band Radios	18,071.01
2371-42 Personal Protective Gear - FEMA Grant	93,621.20
<b>Prepaid Expenses</b>	
140 - Insurance	51,396.27
141 - Workers Comp Insurance	28,331.35

	<b>Total</b>
146 - Other Prepays	11,338.92
<b>Total Prepaid Expenses</b>	<b>91,066.54</b>
<b>Total Other Current Assets</b>	<b>294,070.82</b>
<b>Total Current Assets</b>	<b>2,018,709.02</b>
<b>Fixed Assets</b>	
1-160 Collection System	382,967.51
1-170 Distribution System	1,164,265.08
1-180 Storage System/Tanks	1,815,686.81
1-190 Treatment Plants	1,371,898.43
1-195 Wells	71,498.98
1-200 Accum. Depreciation (Plant)	-2,554,652.84
1-250 Vehicles	71,993.05
1-251 Field Equipment (W)	26,642.99
1-260 Office Equipment	4,507.72
1-261 Land	66,319.95
1-280 Start-up Costs	33,887.00
1-300 Accum Depreciation - Other	-127,979.21
2-175 Buildings	179,065.76
2-180 Tanks	58,449.10
2-200 Accum. Depreciation	-924,538.05
2-250 Vehicles (F)	434,769.58
2-251 Equipment	166,323.30
2-252 Communication Equipment	69,950.09
2-253 Personal Protective Gear	38,864.96
2-255 Furnishings	16,108.95
2-260 Office Equipment (F)	24,446.03
<b>Total Fixed Assets</b>	<b>2,390,475.19</b>
<b>Other Assets</b>	
1-301 Deferred Outflows pension W	173,618.00
1-302 Deferred Outflows OPEB W	76,918.00
2371-38 Cal-Line Chipper - MWPA Funded	28,093.03
3-300 Deferred Outflows OPEB G	32,965.00
3-301 Deferred Outflows pension G	74,408.00
Construction in Progress	
1-371 Water Work in Progress	
1371-35 Colby & Seahaven Tank Improve	1,878,234.08
1371-38 2025 SCADA Project	103,782.23
1371-39 Hydrant Valve Replacement 2025	13,995.00
<b>Total 1-371 Water Work in Progress</b>	<b>1,996,011.31</b>
<b>Total Construction in Progress</b>	<b>1,996,011.31</b>
<b>Total Other Assets</b>	<b>2,382,013.34</b>
<b>TOTAL ASSETS</b>	<b>\$6,791,197.55</b>

## LIABILITIES AND EQUITY

	<b>Total</b>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 Accounts Payable	16,203.79
<b>Total Accounts Payable</b>	<b>16,203.79</b>
<b>Credit Cards</b>	
2670 US Bank Cal Card	
CalCard xx0662 David Briggs	877.25
CalCard xx5103 Richard J. Perez	444.27
CalCard xx7160 S. Redding	3,943.14
<b>Total 2670 US Bank Cal Card</b>	<b>5,264.66</b>
<b>Total Credit Cards</b>	<b>5,264.66</b>
<b>Other Current Liabilities</b>	
1-401 Accrued interest payable	1,329.81
1-430 Customer Deposits	7,000.00
1-440 Unearned Income	-643.09
1-450 Deferred Inflow OPEB W	22,495.00
1-451 Deferred Inflows Pension W	5,065.00
1-452 SWRCB Tenney Project Loan	569,919.90
1-500 Net Pension Liability W	398,248.00
1-501 OPEB Liability W	586,800.00
3-450 Deferred Inflows OPEB G	9,641.00
3-451 Deferred Inflows Pension G	2,171.00
3-500 Net Pension Liability G	170,678.00
3-501 OPEB Liability G	251,486.00
412 Health Insurance Payable	2,465.28
413 Dental and Vision Payable	-121.82
<b>Total Other Current Liabilities</b>	<b>2,026,534.08</b>
<b>Total Current Liabilities</b>	<b>2,048,002.53</b>
<b>Long-Term Liabilities</b>	
460 Other Liabilities	-25,494.01
<b>Total Long-Term Liabilities</b>	<b>-25,494.01</b>
<b>Total Liabilities</b>	<b>2,022,508.52</b>
<b>Equity</b>	
30000 Opening Balance Equity	2,777,671.48
32000 Retained Earnings	799,617.08
Net Income	1,191,400.47
<b>Total Equity</b>	<b>4,768,689.03</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$6,791,197.55</b>



## Town of Inverness Monthly Water System Report

### May 2026

#### **Operations & Maintenance**

Daily operations continue to consist primarily around ensuring our treatment plants are operating efficiently, from diversions to finished water and that our tank levels are full.

Flow control, screen flush timing optimization F1 UFA/B (5/1/2026)  
Break tank sensor maintenance F1 (5/3/2026)  
Finish chlorine pump maintenance F3 (5/6/2026)  
Finish turbidity analyzer calibration F1 (5/8/2026)  
Replaced ultrafiltration temperature sensor F1 UFB (5/18/2026)  
Watershed clearing (D1, 2, 3, 6, 7, 8) (performing every week)  
Completed new service line (Press Home) (5/29/2026)  
Cleaned all diversion trails (5/31/2026)

#### **Completed Projects**

Pump Maintenance SOP (5/6/2026)  
New turbidity meter installed F1 UFA (5/12/2026)  
Conner tank container organization (5/14/2026)  
Watershed Cleaning (multiple dump runs) (5/15/2026)  
Seahaven Pump Priming F3 (5/19/2026)  
Hydrant Flushing & Maintenance SOP (5/21/2026)  
Pond cleaning F1 (5/22/2026)

#### **Preventative Maintenance**

Routine PM throughout the month consisted of CIP cleanings of our filters, tracking analytics and other equipment to ensure our water system performs efficiently.

#### **Reporting / Compliance**

District meets monthly state reporting requirements  
SAFER Clearinghouse monthly (drought, conservation, production & demand)  
Monthly water system report to SWRCB

#### **Safety & Training**

No injuries or close calls  
Weekly Safety Tailgate Meetings (AWWA 52-week outlines)  
Monthly Team Training with SDRMA, Vector Solutions  
Weekly vehicle inspections

#### **June Goals**

Continue F1 PLC swaps / SCADA access and control updates  
Remove old Seahaven Pump House  
2Q PFAS sampling  
CIP SOP F1  
Hydrant Maintenance and Flushing Project (continues)



## Inverness Public Utility District (May 2026)

Rainfall (inches)	2026	2025
Month	1.43	0.10
Year to Date	36.17	42.86
Running Average	37.49	37.43

Stream Flows (averages)	GPM	GPD
First Valley	89	128,160
Second Valley	113	162,720
Third Valley	53	76,320
Lower Intake L1	0	0
<b>Total</b>	<b>255</b>	<b>367,200</b>

Distribution System (Used)	Gallons	Percent
Colby	872,916	41.70%
Tenney	644,684	30.80%
Conner	41,200	1.97%
Stockstill	364,792	17.43%
Seahaven	169,608	8.10%
<b>Monthly Total</b>	<b>2,093,200</b>	<b>100.0%</b>

Customer Service	#
Water Quality Issues	0
Inquiries	0
Other	

Production / Consumption	Gallons	CCF
Produced	1,993,200	2,665
Billed (gross)	0	0
Unbilled	0	0

Sources In		Percent
D1, D2, D3	All	34.90%
D4, D5, D6	All	44.32%
D7, D8	D7	20.78%
Lower Intake L1		0.00%
<b>Total</b>		<b>100.00%</b>

System Wide	GPD	GPM
Usage	46.89	0.78
Residential	1,674,560	1162.89
Non- Residential	418,640	290.72
<b>Accounts</b>		
Total Accounts	519	
Active Accounts	440	

Issue / Resolution

The information provided is based on monthly calculations with some data averaged.  
X / 0 indicated no bi-monthly meter reading or billing data available.

# FIRE DEPARTMENT REPORT

May 2026 / June Board Meeting

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## Incidents

*Number Date*

- #26-053 5/8 **EMS** @ Pierce Point Road. Inverness cancelled.  
*Attendance:* Brian Cassel, Burton Eubank, Dennis Holton, Jonah Thomas, Maya Wolf, David Briggs
- #26-054 5/9 **EMS** @ the Lighthouse, for chest pain. Inverness for Landing Zone.  
*Attendance:* Burton Eubank
- #26-055 5/10 **EMS** @ Saint Columba's for a heart problem. M94 transport  
*Attendance:* Burton Eubank, David Briggs, Greg Eastman, Tom Fox
- #26-056 5/11 **EMS** @ Vision Rd for a heart problem  
*Attendance:* Burton Eubank, David Briggs, Jonah Thomas, Tom Fox
- #26-057 5/11 Accidental dispatch entry
- #26-058 5/13 **Vehicle accident** @ 14127 Hwy 1. M94 transport.  
*Attendance:* David Briggs, Jonah Thomas, Greg Eastman, Ken Fox, Sydney Knudsen
- #26-059 5/14 **EMS** @ Kenneth Way for a fall. M94 transport.  
*Attendance:* Brian Cassel, Sydney Knudsen
- #26-060 5/16 **Water assist** @ Inverness Yacht club for a stranded sailboat and sailor.  
*Attendance:* David Briggs, Burton Eubank
- #26-061 5/23 **EMS** @ Shoreline Hwy for chest pain. Inverness for Landing Zone.  
*Attendance:* Burton Eubank
- #26-062 5/29 **EMS** @ Drakes Beach Rd for a bicycle crash. Inverness for Landing Zone.  
*Attendance:* Burton Eubank, Brian Cassel, David Briggs
- #26-063 5/30 **EMS** @ Kehoe Beach for a cardiac arrest.  
*Attendance:* Brian Cassel, Burton Eubank, David Briggs, Dennis Holton, Greg Eastman

## Trainings

**May 11:** Vegetation fire response review.

*Attendees:* Brian Cassel, Cassidy Russell, David Briggs, Dennis Holton, Greg Eastman, Jonah Thomas, Ken Fox, Maya Wolf, Tom Fox.

**May 25:** Engine review with Point Reyes Station crew.

*Attendees:* David Briggs, Dennis Holton, Greg Eastman, Jim Fox, Ken Fox

## **Activities and Maintenance**

1. NEIRS data preparation.
2. MWPA work plan planning.
3. Clean up/rearrange firehouse

## **Personnel**

Jim Fox, Ken Fox, Tom Fox, Burton Eubank, Brian Cassel, Tim Olson, Dennis Holton, David Briggs, Greg Eastman, Jay Borodic, Andrew Bock, Jacob Leyva, Cassidy Russell, Andrew Bock, Sydney Knudsen, Maya Wolf, Jonah Thomas

# MWPA MONTHLY REPORT

May 2026 / June Board Meeting

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## Local Projects

- Inverness will use \$24,316 toward evacuation route vegetation management on Via de la Vista.
  - A grant through PGE may fund this portion of work via crew time. If that grant is approved, we may utilize our local funds for work along the State Park boundary in Seahaven instead.

## Defensible Space

- Defensible space inspections for approximately half of Inverness will resume this summer.
- Chipper program resumed in April.

## West Marin CORE Project Activity

- \$554,489 approved for West Marin agencies. Inverness will use funds to continue work in the Seahaven neighborhood. The West Zone agencies are still in talks about how to divide the money. Inverness' portion will be between \$118,000 and \$133,000.

## Meetings / Committees

- May 7: Operation Committee Meeting
- May 14: Coastal agencies meeting
- May 28: Coastal agencies meeting



Inverness Public Utility District  
Board Meeting

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Agenda Item No. 06

**Committee Meetings/Reports**



Inverness Public Utility District  
Board Meeting

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Agenda Item No. 7

**Adjournment**