

INVERNESS PUBLIC UTILITY DISTRICT - 2014-2015 OPERATING BUDGET					
page 1		<i>Approved</i>	<i>Approved</i>	<i>Approved</i>	
		<i>FY 2012/13</i>	<i>FY 2013/14</i>	<i>FY 2014/15</i>	<i>Notes</i>
<b>IPUD INCOME</b>					
<b>ADMINISTRATION REVENUE</b>					
TAX REVENUE					
	Current Property Taxes	289,840	296,871	307,394	1
	Supplementals - Current	8,000	8,800	11,127	1
	Supplementals - Prior	250	250	244	1
	Homeowners (HOPTR) Rebate	1,500	1,500	2,123	1
	Prior Years' Taxes	0	200	200	1
	Miscellaneous Taxes	39,000	39,000	72,000	2
INTEREST INCOME					
	Local Agency Investment Fund (Interest)	3,800	3,800	3,800	3
<b>TOTAL ADMINISTRATION REVENUE</b>		<b>342,390</b>	<b>350,421</b>	<b>396,888</b>	
<b>WATER REVENUE</b>					
CUSTOMER REVENUE					
	Basic Charge	304,800	304,800	305,400	4
	Usage Charge	82,000	85,000	85,000	5
	Customer-Paid Work	500	500	500	6
	Cross-Connection Fees	1,020	1,020	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	
	<b>Total Water Revenue</b>	<b>388,820</b>	<b>391,820</b>	<b>392,600</b>	
MISCELLANEOUS REVENUE					
	Intergovernmental Aid	0	0	0	10
	Other Income	100	100	100	15
	<b>Total Interest &amp; Miscellaneous Income</b>	<b>100</b>	<b>100</b>	<b>100</b>	
<b>TOTAL WATER REVENUE</b>		<b>388,920</b>	<b>391,920</b>	<b>392,700</b>	
<b>FIRE DEPARTMENT REVENUE</b>					
TAX REVENUE					
	Special Fire Tax	68,000	68,000	68,000	12
	<b>Total Tax Revenue</b>	<b>68,000</b>	<b>68,000</b>	<b>68,000</b>	
NONTAX INCOME					
	West Marin Emergency Services Fund	7,490	7,490	7,490	13
	Intergovernmental Aid	0	0	0	10
	Merchandise Sales	700	0	0	14
	Chipper Day	3,700	2,400	2,400	
	Other Income	0	0	0	15
	<b>Total Nontax Income</b>	<b>11,890</b>	<b>9,890</b>	<b>9,890</b>	
<b>TOTAL FIRE REVENUE</b>		<b>79,890</b>	<b>77,890</b>	<b>77,890</b>	
<b>TOTAL IPUD REVENUE</b>		<b>811,200</b>	<b>820,231</b>	<b>867,478</b>	

page 2		<i>Approved</i> FY 2012/13	<i>Approved</i> FY 2013/14	<i>Approved</i> FY 2014/15	Notes
<b>IPUD EXPENSES</b>					
<b>ADMINISTRATION EXPENSES</b>					
PERSONNEL					
	Health Insurance	22,841	3,720	26,346	16
	Retirement	11,937	17,497	16,788	17
	Payroll Taxes	4,566	6,158	6,188	18
	Salary, General Manager	59,683	76,477	80,890	19
	Salary, Clerical	0	0	2,600	19
	Accrued Vacation	8,160	8,607	6,500	20
	Worker's Compensation Insurance	443	400	286	21
	<b>Total Personnel Costs</b>	<b>107,630</b>	<b>112,859</b>	<b>139,598</b>	
OFFICE AND ADMINISTRATION					
	LAFCO Budget	550	550	550	
	Dues & Publications	1,500	1,800	1,800	
	Office Equipment Maintenance	500	500	500	22
	Miscellaneous	3,500	3,500	2,000	
	Professional Services	10,000	10,015	10,315	23
	Professional Services - Legal	200	200	200	
	Board Expenses & Elections	0	3,000	500	
	Office Supplies & Postage	4,500	4,500	4,000	
	Telephone, Internet Service	2,800	3,000	3,000	
	Travel & Meetings	2,000	2,000	750	24
	Bank Charges	1,000	1,000	1,000	
	Legal Advertising	300	300	300	
	Tax Collection	5,100	5,200	5,252	25
	GASB 45 Reporting	0	3,000	0	
	Other Advertising	0	0	0	
	<b>Total Office &amp; Administration</b>	<b>31,950</b>	<b>38,565</b>	<b>30,167</b>	
<b>TOTAL EXPENSES--ADMINISTRATION</b>		<b>139,580</b>	<b>151,424</b>	<b>169,765</b>	
<b>WATER DEPARTMENT EXPENSES</b>					
PERSONNEL COSTS					
	Health Insurance	32,686	28,983	30,175	16
	Retirement	20,276	21,607	21,223	17
	Payroll Taxes	8,232	8,254	8,400	18
	Salary, Superintendent	40,461	41,546	42,476	19
	Salary, Operations & Admin.	62,204	61,410	62,303	19
	Worker's Compensation Insurance	5,720	3,693	3,249	21
	Accrued Vacation	12,612	15,495	19,028	20
	<b>Total Personnel Costs</b>	<b>182,191</b>	<b>180,988</b>	<b>186,854</b>	
PHYSICAL OPERATIONS					
	Collection & Treatment System	16,000	17,000	17,000	26
	Laboratory & Monitoring	9,000	9,000	9,000	27
	Professional Services	3,000	3,000	3,000	23
	Storage & Distribution System	12,000	16,000	16,000	28
	Supplies & Inventory	22,000	22,000	12,000	29
	Vehicle Operation	8,000	8,000	8,000	30
	Operator Training, Licensing	2,000	2,000	1000	31
	<b>Total Physical Operations</b>	<b>72,000</b>	<b>77,000</b>	<b>66,000</b>	

page 3		Approved FY 2012/13	Approved FY 2013/14	Approved FY 2014/15	Notes
<b>OFFICE &amp; ADMINISTRATION</b>					
	Billing & Collections	14,700	14,700	14,700	32
	Dues & Publications	1,000	1,000	1,000	
	DPH Annual Fee	3,006	3,006	3,006	33
	DPH Hourly Charges	0	0	0	33
	Legal & Misc.	1,000	1,000	500	
	Telephone	1,600	2,000	2,000	
	Travel & Meetings	500	500	500	24
	General Liability/Auto Insurance	6,010	6,010	5,478	34
	<b>Total Office &amp; Administration</b>	<b>27,816</b>	<b>28,216</b>	<b>27,184</b>	
<b>TOTAL OPERATING EXPENSES</b>		<b>282,007</b>	<b>286,204</b>	<b>280,038</b>	
	Plus Depreciation	56,131	55,376	52,114	35
	<b>Total Depreciation</b>	<b>56,131</b>	<b>55,376</b>	<b>52,114</b>	
<b>TOTAL EXPENSES--WATER</b>		<b>338,138</b>	<b>341,580</b>	<b>332,152</b>	
<b>FIRE DEPARTMENT EXPENSES</b>					
<b>PERSONNEL</b>					
	Health Insurance	32,925	25,263	26,458	16
	Retirement	20,276	21,607	21,223	17
	Payroll Taxes	10,352	10,357	10,487	18
	Salary, Fire Chief	40,461	41,546	42,476	19
	Salary, Department Operations	56,233	55,151	92,380	19
	Worker's Compensation Insurance	9,829	7,792	6,759	21
	Duty Officer	36,500	36,500	36,500	19
	Accrued Vacation	12,612	15,495	19,028	20
	Volunteers' Compensation	1,200	1,200	1,200	36
	<b>Total Personnel Costs</b>	<b>220,388</b>	<b>214,911</b>	<b>256,511</b>	
<b>PHYSICAL OPERATIONS</b>					
	Dispatch & Communications	25,100	25,100	25,100	37
	Maintenance & Repair	3,000	3,000	3,000	38
	Professional Services	2,400	6,000	2,700	23
	Supplies & Inventory	20,000	20,000	12,000	29
	Education, Programs & Incentives	25,000	25,000	24,000	39
	Utilities	4,000	3,500	3,500	
	Vehicle Operations	8,000	8,000	8,000	30
	<b>Total Physical Operations</b>	<b>87,500</b>	<b>90,600</b>	<b>78,300</b>	
<b>OFFICE &amp; ADMINISTRATION</b>					
	Dues & Publications	800	800	800	
	Miscellaneous	2,000	2,000	2,000	
	Telephone	1,100	1,300	1,300	
	Travel & Meetings	200	200	200	24
	Tax Collection	1,450	1,450	1,466	25
	General Liability/Auto Insurance	11,260	11,260	10,264	34
	<b>Total Office &amp; Administration</b>	<b>16,810</b>	<b>17,010</b>	<b>16,030</b>	
<b>TOTAL EXPENSES--FIRE</b>		<b>324,698</b>	<b>322,521</b>	<b>350,841</b>	
<b>TOTAL IPUD EXPENSES</b>		<b>802,416</b>	<b>815,525</b>	<b>852,758</b>	
<b>IPUD INCOME LESS EXPENSES</b>		<b>8,784</b>	<b>4,706</b>	<b>14,720</b>	

