

Inverness PUD
FY18/19 Budget vs. FY17/18 Actual
 Adopted 5/22/2019

COST CODE & DESCRIPTION	FY: Jul '16 - Jun 17	FY: Jul '17 - Apr. 18	BUDGET 2018-2019	Escalation (from FY16/17)	Notes
REVENUE					
Non-Tax Revenue - Fire	\$2,304	\$0	\$2,400	4.16%	1
Taxes Income - Fire	\$557,089	\$561,893	\$579,900	4.09%	1
Water Revenue - Water	\$388,949	\$291,293	\$427,200	9.83%	
TOTAL REVENUE	\$948,342	\$853,186	\$1,009,500	6.45%	
Office & Administration					
Office & Administration (W) Subtotal	\$25,533	\$23,091	\$29,430	15.26%	
Office & Administration (F) Subtotal	\$23,262	\$26,678	\$20,600	-11.44%	
Office & Administration (D) Subtotal	\$51,483	\$57,183	\$60,300	17.13%	
Office & Administration Total	\$100,279	\$106,952	\$110,330	10.02%	
Personnel Costs					
Personnel Costs (W) Subtotal	\$244,445	\$191,816	\$271,600	11.11%	17
Personnel Costs (F) Subtotal	\$185,541	\$159,469	\$207,700	11.94%	
Personnel Costs (D) Subtotal	\$211,229	\$130,980	\$221,700	4.96%	
Personnel Costs Total	\$641,215	\$482,266	\$701,000	9.32%	
Physical Operations					
Physical Operations (W) Subtotal	\$93,366	\$78,972	\$98,300	5.28%	
Physical Operations (F) Subtotal	\$76,161	\$52,386	\$80,900	6.22%	
Physical Operations (D) Subtotal	\$0	\$0	\$0	-	
Physical Operations Total	\$169,527	\$131,358	\$179,200	5.71%	
TOTAL EXPENSES	\$911,021	\$720,576	\$990,530	8.73%	
TOTAL REVENUE	\$948,342	\$853,186	\$1,009,500	6.45%	
NET INCOME	\$37,321	\$132,610	\$18,970		

Non-Operating Cash Flow

Loan Principal Payment (Annual) \$30,000 (Estimated)
 Loan Interest Payment (Annual) \$5,000 (Estimated)

Total Non-Operating Cash Flow \$35,000

Reserve Funds (LAIF)

1-121 Tank Replacement (W) -\$35,000 Funds from reserves to pay principal and interest

Total Reserve Funds (LAIF) -\$35,000

OR

Amount Available for Loan Principal and Interest Payment \$37,500 Equal to Net Income

Depreciation (Balance Sheet Only) \$65,713 Not a cash payment; shows up as non-cash entry on Balance Sheet

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Non-Tax Revenue					
2-775 · W M Emer Svcs Fund (F)	\$0	\$0	\$0	1.04	10
2-785 · Merchandise Sales (F)	\$149	\$0	\$200		
2-787 · Chipper Day Income (F)	\$2,155	\$0	\$2,200		
2-790 · Other Income (F)	\$0	\$0	\$0		8
Non-Tax Revenue - Fire	\$2,304	\$0	\$2,400	4.16%	
Tax Income					
2-601 · Current Property Taxes	\$492,392	\$449,116	\$512,100	1.04	1
2-610 · Supplemental-Current	\$13,752	\$13,952	\$14,300		
2-612 · Supplemental-Prior	\$185	\$77	\$200		
2-615 · Homeowners (HOPTR) Rebate	\$690	\$986	\$700		
2-620 · Prior Years Taxes	\$0	\$385	\$500		
2-670 · Misc. Taxes	\$53,421	\$93,431	\$55,600		
2-680 · Special District Tax	\$0	\$3,947	\$0		
2-685 · SB2557 Prop Tax Fee	-\$3,002	\$0	-\$3,100		
2-686 · Special Tax Admin Fee	-\$350	\$0	-\$400		
Taxes Income - Fire	\$557,089	\$561,893	\$579,900	4.09%	
Water Revenue					
1-701 · Basic Charge	\$308,250	\$221,228	\$339,100	1.10	2
1-710 · Usage Charges	\$73,774	\$68,911	\$81,200		2
1-716 · Customer-Paid Work	\$5,000	\$0	\$5,000		3
1-717 · Cross Connection Fees	\$1,080	\$720	\$1,100		4
1-720 · Misc. Charges	\$845	\$435	\$800		
Water Revenue - Water	\$388,949	\$291,293	\$427,200	9.83%	
TOTAL REVENUE	\$948,391	\$853,186	\$1,009,500	6.44%	
Office & Administration					
Office & Administration - Water					
1-842 · Professional Services (W)	\$228	\$520	\$230	1.01	
1-870 · Billing & Collections	\$7,680	\$6,400	\$7,800		
1-880 · Dues & Publications (W)	\$1,147	\$1,180	\$1,200		
1-890 · Miscellaneous (W)	\$763	\$0	\$800		
1-897 · Telephone (W)	\$4,747	\$4,421	\$4,800		
1-897 U · Internet F1	\$540	\$410	\$500		
1-899 · Travel & Meetings (W)	\$109	\$0	\$100		
1-915 · Insurance (W)	\$6,415	\$7,100	\$10,000		
1890-01 · DHS Annual Fee	\$3,060	\$3,060	\$3,100		
1890-04 · Legal & Misc.	\$845	\$0	\$900		
Office & Administration (W) Subtotal	\$25,533	\$23,091	\$29,430	15.26%	
Office & Administration - Fire					
2-842 · Professional Services (F)	\$2,216	\$2,248	\$2,300	1.03	
2-870 · Tax Collection	\$4,052	\$7,600	\$4,200		
2-880 · Dues & Publications (F)	\$700	\$103	\$700		
2-890 · Miscellaneous (F)	\$1,500	\$0	\$1,500		

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2-897 · Telephone (F)	\$1,724	\$2,086	\$1,800		
2-899 · Travel & Meetings (F)	\$46	\$98	\$100		
2-915 · Insurance (F)	\$13,024	\$14,543	\$10,000		
Office & Administration (F) Subtotal	\$23,262	\$26,678	\$20,600	-11.44%	
Office & Administration - District					
3-842 · Professional Services (D)	\$6,875	\$16,824	\$15,000	1.03	
3-870 · LAFCO Budget	\$647	\$0	\$700		
3-880 · Dues & Publications (D)	\$3,285	\$3,069	\$3,400		
3-885 · Office Equip Maintenance	\$3,526	\$3,908	\$3,600		
3-890 · Miscellaneous (D)	\$4,360	\$3,042	\$4,500		
3-891 · Recycling/Trash Disposal	\$459	\$325	\$500		
3-893 · Elections & Board Exp.	\$28	\$0	\$0		
3-895 · Supplies & Postage	\$5,509	\$2,106	\$5,600		
3-897 · Telephone/Computer Net	\$9,300	\$5,988	\$9,500		
3-899 · Travel & Meetings (D)	\$424	\$740	\$400		
3890-01 · Bank Charges	\$4,016	\$3,613	\$4,100		
3890-02 · Legal Advertising	\$0	\$360	\$0		
3892-02 · Audit	\$11,045	\$11,375	\$11,000		
3892-05 · Miscellaneous	\$0	\$5,538	\$0		
3892-06 · Prof Svcs - Legal	\$709	\$295	\$700		
3892-08 · GASB Reporting	\$1,300	\$0	\$1,300		
Office & Administration (D) Subtotal	\$51,483	\$57,183	\$60,300	17.13%	
Office & Administration Total	\$100,279	\$106,952	\$110,330	10.02%	
Personnel Costs					
Personnel Costs - Water					
1-810 · Payroll Taxes (W)	\$14,143	\$14,663	\$14,800	1.05	
1-815 · Salary (General Mgr.) (W)	\$15,128	\$0	\$15,900		
1-817 · Salary (Superintendent)	\$42,007	\$39,455	\$44,100		
1-818 · Salary - Dept Opns (W)	\$117,293	\$88,688	\$123,200		
1-819 · Accrued Vacation (W)	\$1,065	\$2,172	\$1,100		
1-825 · Worker Compensation Insurance (W)	\$3,941	\$0	\$4,100		
1805-01 · Health Insurance (W)	\$45,140	\$28,713	\$47,400	14.00	
1805-05 · Dental Stipend (W)	\$0	\$0	\$2,000		41
1805-03 · Retirement (W)	\$5,729	\$18,126	\$19,000		
Personnel Costs (W) Subtotal	\$244,445	\$191,816	\$271,600	11.11%	
Personnel Costs - Fire					
2-810 · Payroll Taxes (F)	\$15,231	\$8,209	\$16,000	1.05	
2-817 · Salary (Fire Chief)	\$52,891	\$39,455	\$55,500		
2-818 · Salary - Dept Opns (F)	\$49,574	\$53,875	\$56,600		
2-819 · Accrued Vacation (F)	\$1,575	\$2,172	\$2,300		
2-820 · Volunteers Compensation (F)	\$1,120	\$150	\$1,200		
2-821 · Pay-Duty Officer/Day (F)	\$0	\$50	\$3,000		
2-822 · Pay-Duty Officer/Night (F)	\$3,144	\$4,400	\$6,000		

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2-825 · Worker Comp Ins (F)	\$8,293	\$0	\$8,700		
2805-01 · Health Insurance (F)	\$24,524	\$23,420	\$25,800		14
2805-05 · Dental Stipend (F)	\$0	\$0	\$2,000		41
2805-03 · Retirement (F)	\$29,189	\$27,739	\$30,600		
Personnel Costs (F) Subtotal	\$185,541	\$159,469	\$207,700	11.94%	
Personnel Costs - District					
3-810 · Payroll Taxes (D)	\$19,562	\$4,681	\$20,500	1.05	
3-815 · Salary (General Mgr) (D)	\$103,342	\$92,400	\$108,500		
3-818 · Salary - Clerical (D)	\$1,043	\$0	\$1,100		
3-819 · Accrued Vacation (D)	\$1,485	\$0	\$1,600		
3-825 · Worker Comp Ins (D)	\$5,328	\$0	\$5,600		
3805-01 · Health Insurance (D)	\$41,087	22,626.06	\$43,100		
3805-03 · Retirement (D)	\$29,189	\$11,273	\$30,600		
3805-04 · OPEB Annual Expenses (D)	\$10,194	\$0	\$10,700		
Personnel Costs (D) Subtotal	\$211,229	\$130,980	\$221,700	4.96%	
Personnel Costs Total	\$641,215	\$482,266	\$701,000	9.32%	
Physical Operations					
Collection & Treatment	-	-	-		
Collection & Treatment - Water					
1-833 · Treatment System	\$10,167	\$827	\$0	1.03	24
1833-01 · Plant Power	\$14,717	\$16,480	\$15,100		
1833-02 · Chemicals	\$3,681	\$6,741	\$3,800		
1833-04 · Propane	\$2,546	\$1,730	\$2,600		
1833-05 · Collection System Maintenance	\$4,890	\$8,900	\$7,000		
1833-09 · Other Equipment Maintenance	\$1,700	\$644	\$4,000		
1833-10 · Miscellaneous	\$8,863	\$0	\$13,000		
Collection & Treatment (W) Subtotal	\$46,564	\$35,323	\$45,500	-2.29%	
Dispatch & Communications	-	-	-		
Dispatch & Communications - Fire					
2830-02 · Radio/Pager Repair	\$2,287	\$3,353	\$2,300	1.03	
2830-03 · Supplies	\$153	\$0	\$200		
2830-05 · MERA Operations	\$18,991		\$19,500		
2830-06 · MERA Bonds	\$12,004	\$11,997	\$12,300		
2830-07 · MERA New Financing	\$2,242		\$2,300		
Dispatch & Communications (F) Subtotal	\$35,677	\$15,350	\$36,600	2.59%	
Lab & Monitoring					
Lab & Monitoring - Water					
1835-01 · BacT & Raw Samples	\$3,440	\$3,636	\$4,000	1.50	25
1835-02 · Periodic Samples	\$4,877	\$4,079	\$5,000		
1835-03 · Lead and Copper	\$0	\$2,154	\$6,000		
Lab & Monitoring (W) Subtotal	\$8,317	\$9,869	\$15,000	80.36%	
Maintenance & Repair					
2-843 · Fire Hazard Red (WUI)	\$1,947	\$147	\$2,000	1.03	

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2840-01 · Equipment Maint	\$2,745	\$1,850	\$2,800		
2840-02 · Building Maint	\$789	\$1,465	\$800		
2840-03 · Grounds Maint	\$714	\$555	\$700		
Maintenance & Repair (F) Subtotal	\$6,195	\$4,018	\$6,300	1.69%	
Operator Training & Licensing					
1-867 · Operator Training, Licensing	\$1,427	\$238	\$1,700	1.20	
Operator Training & Licensing (W) Subtotal	\$1,427	\$238	\$1,700	19.16%	
Storage & Distribution (W)					
1-844 · Distribution System	\$1,322	\$123	\$1,500	1.10	30
1844-01 · Power, Miscellaneous	\$582	\$424	\$600		
1844-02 · Power, Pumping	\$6,465	\$4,652	\$7,100		
1844-03 · Telemetry	\$2,195	\$1,816	\$2,400		
1844-04 · Cross Connection Maintenance	\$300	\$97	\$300		
1844-05 · Tank Maintenance	\$300	\$11,090	\$300		
1844-06 · District System Maintenance	\$7,528	\$6,670	\$8,300		
Storage and Distribution (W) Subtotal	\$18,692	\$24,873	\$20,500	9.67%	
Supplies & Inventory					
1-845 · Supplies & Inventory	\$13,330	\$3,865	\$10,000		27, 40
Supplies & Inventory (W) Subtotal	\$13,330	\$3,865	\$10,000	-24.98%	
Supplies & Inventory - Fire					
2845-01 · Operations & General	\$6,271	\$4,792	\$6,900	1.10	
2845-02 · Medical	\$497	\$0	\$500		
2845-03 · Disaster Preparedness	\$122	\$1,095	\$1,000		
2845-04 · Sanitary	\$35	\$0	\$0		
2845-06 · Personal Equipment	\$3,858	\$1,378	\$4,800		
2845-07 · Resale Merchandise	\$382	\$1,382	\$400		
Supplies & Inventory (F) Subtotal	\$11,165	\$8,647	\$13,600	21.81%	
Training & Public Education					
Training & Public Education - Fire					
2850-01 · Training Courses	\$138	\$249	\$200	1.10	
2850-02 · Materials & Publication	\$38	\$0	\$0		
2850-03 · Public Education	\$0	\$671	\$0		
2850-04 · Drill Refreshments	\$665	\$497	\$700		
2850-07 · Holiday Party	\$2,619	\$1,964	\$2,000		
2850-10 · Chipper Days- Chipping	\$6,395	\$6,829	\$7,000		
Training & Public Education (F) Subtotal	\$9,855	\$10,212	\$9,900	0.46%	
Utilities					
2855-02 · P. G. & E. (F)	\$1,754	\$1,503	\$1,900	1.10	
2855-04 · Propane (F)	\$3,119	\$2,361	\$3,400		
Utilities (F) Subtotal	\$4,873	\$3,864	\$5,300	8.75%	

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Vehicle Operations					
1860-01 - Gas & Oil (W)	\$3,165	\$2,920	\$3,500	1.10	28
1860-02 - Repairs (W)	\$1,871	\$1,884	\$2,100		

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Vehicle Operations (W) Subtotal	\$5,036	\$4,804	\$5,600	11.20%	
2860-01 · Gas & Oil (F)	\$2,549	\$3,312	\$2,800	1.10	28
2860-02 · Repairs (F)	\$5,848	\$6,984	\$6,400		
Vehicle Operations (F) Subtotal	\$8,396	\$10,296	\$9,200	9.57%	
Physical Operations (W) Total	\$93,366	\$78,972	\$98,300	5.28%	
Physical Operations (F) Total	\$76,161	\$52,386	\$80,900	6.22%	
Physical Operations (D) Total	\$0	\$0	\$0	—	
Total Physical Operations	\$169,527	\$131,358	\$179,200	5.71%	
TOTAL EXPENSES	\$911,021	\$720,576	\$990,530	8.73%	
TOTAL REVENUE	\$948,391	\$853,186	\$1,009,500	6.44%	
NET INCOME	\$37,370	\$132,610	\$18,970		