

INVERNESS PUBLIC UTILITY DISTRICT - Draft 2011/2012 OPERATING BUDGET				
		<i>Approved</i>	<i>Proposed</i>	
		<i>FY 2010/11</i>	<i>FY 2011/12</i>	<i>Notes</i>
DISTRICT				
REVENUE				
TAX REVENUE				
	Current Property Taxes	280,675	287,392	37
	Supplementals - Current	7,122	7,800	37
	Supplementals - Prior	287	250	37
	Homeowners (HOPTR) Rebate	1,010	1,010	37
	Prior Years' Taxes	0	0	37
	Miscellaneous Taxes	38,057	38,057	37A
INTEREST INCOME				
	Local Agency Investment Fund (Interest)	6,444	3,366	6
TOTAL REVENUE			337,875	
EXPENSES				
PERSONNEL				
	Health Insurance	21,711	22,538	9
	Retirement	8,867	10,783	10
	Payroll Taxes	4,542	5,349	11
	Salary, General Manager	40,050	52,110	12
	Salary, Clerical	14,872	15,065	12
	Worker's Compensation Insurance		465	
	Total Personnel Costs	90,042	106,310	
OFFICE & ADMINISTRATION				
	LAFCO Budget	550	550	
	Dues & Publications	1,500	1,600	
	Office Equipment Maintenance	452	452	47
	Miscellaneous	2,500	3,500	
	Professional Services	22,275	20,000	17
	Professional Services - Legal	200	200	
	Board Expenses & Elections	0	2,500	
	Office Supplies & Postage	5,500	4,500	
	Telephone, Internet Service	2,500	2,500	
	Travel & Meetings	1,500	2,000	24
	Bank Charges	1,000	1,000	
	Legal Advertising	300	300	
	Tax Collection	0	5,774	
	Other Advertising	0	0	
	Total Office & Administration	38,277	44,876	
Total Expenses: Personnel, Office & Administration			151,186	26
ALLOCATION EXPENSES				
	Allocation to Fire Department: Admin & Ops		329,407	
	District Personnel and O & A Expense: To Water	(32,080)	(37,797)	26
	District Personnel and O & A Expense: To Fire	(96,239)	(113,390)	26
TOTAL EXPENSES			329,407	
Net Income			8,468	Page 1

	Reserves Funding		8,468	
Current Earnings			0	
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2011/2012 OPERATING BUDGET		<i>FY 2010/11</i>	<i>FY 2010/11</i>	Notes
WATER SYSTEM				
REVENUE				
CUSTOMER REVENUE				
	Basic Charge	303,600	304,200	1
	Usage Charges	81,000	82,000	2
	Customer-Paid Work	1,000	500	3
	Cross-Connection Fees	1,020	1,020	4
	Miscellaneous Charges	500	500	5
	Other Income	0	0	
	Uncollectibles	0	0	
	Total Water Revenue	387,120	388,220	
INTEREST & MISCELLANEOUS INCOME				
	Local Agency Investment Fund (interest)	2,148	1,122	6
	Intergovernmental Aid	0	0	7
	Other Income	100	100	8
	Total Interest & Miscellaneous Income	2,248	1,222	
TOTAL REVENUE		389,368	389,442	
EXPENSES				
PERSONNEL COSTS				
	Health Insurance	38,993	40,975	9
	Retirement	19,041	21,230	10
	Payroll Taxes	8,644	8,717	11
	Salary, General Manager	0	0	12
	Salary, Superintendent	38,931	39,437	12
	Salary, Operations & Admin.	69,346	69,761	12
	Worker's Compensation Insurance	8,253	5,806	13
	Accrued Vacation	13,216	14,066	14
	Total Personnel Costs	196,424	199,992	
PHYSICAL OPERATIONS				
	Collection & Treatment System	16,000	16,000	15
	Laboratory & Monitoring	10,000	10,000	16
	Professional Services	5,000	5,000	17
	Storage & Distribution System	12,000	12,000	18
	Supplies & Inventory	12,000	12,000	19
	Vehicle Operation	8,000	8,000	20
	Operator Training, Licensing	200	1,000	21
	Total Physical Operations	63,200	64,000	

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2011/2012 OPERATING BUDGET		<i>FY 2010/11</i>	<i>FY 2010/11</i>	<i>Notes</i>
OFFICE & ADMINISTRATION				
Billing & Collections		14,700	14,700	22
Dues & Publications		900	1,000	
DPH Annual Fee		3,006	3,006	23
DPH Hourly Charges		0	0	23
Legal & Misc.		1,000	1,000	
Telephone		1,600	1,600	
Travel & Meetings		200	200	24
General Liability/Auto Insurance		6,010	6,010	25
Total Office & Administration		27,416	27,516	
INTEREST EXPENSE				
1979 Revenue Bonds Interest		13,900	0	
Total Interest Expense		13,900	0	
DISTRICT OVERHEAD				
Allocation of District Overhead		32,080	37,797	26
TOTAL OPERATING EXPENSES		333,020	329,305	
NET INCOME		56,348	60,138	
OTHER RECEIPTS				
New Service Connection Fees		0	0	27
TOTAL INCOME		56,348	60,138	28
Depreciation		54,680	57,277	29
Amortization		433	0	30
Total Depreciation/Amortization†		55,113	57,277	
CURRENT EARNINGS		1,235	2,861	31
Cash Reserve Requirement (Resolution 71-94)				
Operating Cash Reserve		115,000	110,000	35
Emergency Capital Reserve		70,000	90,000	36
Total Cash Reserve Requirement		185,000	200,000	

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2011/2012 OPERATING BUDGET		<i>FY 2010/11</i>	<i>FY 2010/11</i>	<i>Notes</i>
FIRE DEPARTMENT				
REVENUE				
TAX REVENUE				
	Special Fire Tax	67,000	67,000	37B
	Total Tax Revenue	67,000	67,000	
NONTAX AND INTEREST INCOME				
	West Marin Emergency Services Fund	7,490	7,490	38
	Intergovernmental Aid	0	0	7
	Merchandise Sales	700	700	39
	Chipper Day	3,600	3,600	
	Other Income	0	0	40
	Total Nontax & Interest Income	11,790	11,790	
DISTRICT ALLOCATION TO FIRE DEPARTMENT				
	District Allocation to Fire Department		329,407	
	Total District Allocation to Fire Department		329,407	
	TOTAL REVENUE	78,790	408,197	
EXPENSES				
PERSONNEL				
	Health Insurance	37,858	41,032	9
	Retirement	19,041	21,230	10
	Payroll Taxes	7,997	8,062	11
	Salary, General Manager	0	0	12
	Salary, Fire Chief	38,931	39,437	12
	Salary, Department Operations	63,042	63,362	12
	Worker's Compensation Insurance	16,807	9,259	13
	Accrued Vacation	13,843	14,066	14
	Volunteers' Compensation	1,200	1,200	41
	Total Personnel Costs	198,719	197,648	
PHYSICAL OPERATIONS				
	Dispatch & Communications	24,258	26,373	42
	Maintenance & Repair	3,100	3,100	43
	Professional Services	9,600	2,400	17
	Supplies & Inventory	14,000	16,000	19
	Education, Programs & Incentives	20,000	22,000	44
	Utilities	2,800	3,000	
	Vehicle Operations	8,000	8,000	20
	Total Physical Operations	81,758	80,873	
OFFICE & ADMINISTRATION				
	Dues & Publications	300	300	
	Miscellaneous	2,000	2,000	
	Telephone	1,100	1,100	
	Travel & Meetings	200	200	24
	Tax Collection	6,054	1,426	45
	General Liability/Auto Insurance	11,260	11,260	25
	Total Office & Administration	20,914	16,286	

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2011/2012 OPERATING BUDGET		<i>FY 2010/11</i>	<i>FY 2010/11</i>	<i>Notes</i>
DISTRICT OVERHEAD				
	Allocation of District Overhead	96,239	113,390	26
TOTAL OPERATING EXPENSES		397,630	408,197	
	Depreciation	36,603	36,603	29
	Less: Extraordinary Expense	0	0	
CURRENT EARNINGS		(318,840)	1	31
Total Revenue				
		78,790	408,197	
Total Operating Expenses				
		397,630	408,197	
Operating Income		(318,840)	1	
Cash Reserve Requirement (Resolution 71-94)				
	Operating Cash Reserve	232,478	235,000	46
	Total Cash Reserve	232,478	235,000	

