



Inverness Public Utility District  
Board Meeting May 25, 2022

---

# Agenda Item No. 7

## **Resolution 269-2022**

**Calling an Election on November 8, 2022, for  
Members of the Board of Directors**



*Inverness Public Utility District*

## **Board Agenda Item Staff Report**

Subject: Resolution 269-2022: November Board Election  
Meeting Date: May 25, 2022  
Date Prepared: May 19, 2022  
Prepared by: Shelley Redding, General Manager  
Attachments: Draft Resolution 269-2022; Elected Officials Roster

---

---

**Recommended Action:** Approve and adopt Resolution No. 269-2022 proposing an election be held in the District's jurisdiction and request the Board of Supervisors to consolidate the election with other elections to be held on November 8, 2022, and request election services by the Registrar of Voters.

---

---

Election time is here again! The first order of business is that the District must file the above-referenced Resolution by July 1, 2022.

Second, you must decide if you would like to continue on the Board. Below are the current terms and who will be up for election in November:

<u>Board Member</u>	<u>Term Expiration</u>	<u>2022 Election</u>
David Press	2022	Yes
Ken Emanuels	2022	Yes
Kathryn Donohue	2024	No
Brent Johnson	2024	No
Dakota Whitney	2024	No

*Candidate Guidelines* will be emailed by the Registrar of Voters office by mid-June 2022. July 18<sup>th</sup> thru August 12<sup>th</sup> is the nomination period for all candidates. Incumbents must file during this period.

*Inverness Public Utility District*

**RESOLUTION NO. 269-2022**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
INVERNESS PUBLIC UTILITY DISTRICT  
PROPOSING AN ELECTION BE HELD IN ITS JURISDICTION,  
REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE SAID ELECTION  
WITH ANY OTHER ELECTION CONDUCTED ON THE SAME DAY,  
AND REQUESTING ELECTION SERVICES BY THE REGISTRAR OF VOTERS**

WHEREAS, it is the determination of the Board of Directors of the Inverness Public Utility District that a Consolidated School, District and Municipal Election is to be held on the 8th day of November 2022, at which election the issue of electing members of said Board of Directors shall be presented to the voters:

BE IT RESOLVED TO ELECT THE FOLLOWING MEMBERS OF THE BOARD:

Number of Regular Term Positions (4 year) 2

Number of Short-Term Positions (2 year) 0

BE IT FURTHER RESOLVED that the Board of Supervisors of the County of Marin is hereby requested to:

- 1) Consolidate said election with any other applicable election conducted on the same day;
- 2) Authorize and direct the Registrar of Voters to provide, at District expense, all necessary election services and to canvass the results of said election.

PASSED AND ADOPTED this 25th day of May, 2022, by the following vote, to wit:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
Dakota Whitney, Vice President

ATTEST: \_\_\_\_\_  
Shelley Redding  
Secretary/Clerk of the Board

\*\*\*\*\*

*I hereby certify that the foregoing instrument is a true and correct copy of the original of Resolution 269-2022 on record in this office, and that subsequent to its adoption no provisions of Resolution 269-2022 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  
Board Meeting May 25, 2022

---

# Agenda Item No. 8

## **Resolution 270-2022**

### **Public Hearing on and Adoption of Appropriations Limit for FY 2022-2023**



*Inverness Public Utility District*

**Board Agenda Item Staff Report**

Subject: Resolution 270-2022 Setting the District's Appropriations Limit for FY 2022-2023

Meeting Date: May 25, 2022

Date Prepared: May 18, 2022

Prepared by: Wade Holland, Customer Services Manager, Shelley Redding, General Manager

Attachments: Resolution 270-2022 DRAFT; Documentation used to set appropriations limit; Notice of Intention to Set Appropriations Limit

---

---

**Recommended Action:** Adopt Resolution 270-2022.

---

---

Article XIII B of the California State Constitution requires your Board to set for each fiscal year the maximum amount of tax proceeds the District is permitted to appropriate. 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 (2022-2023) 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, the State 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. 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 to include the combined total of all applicable revenue sources.

Such a measure was placed on the May 7, 2019, ballot, and it was approved by the voters by a vote of 234 Yes to 4 No. That approval applied to the four fiscal years 2018/19 through 2021/22. A similar measure will be placed on the ballot in November 2022 for the 2022/23 fiscal year and the three subsequent fiscal years.

**RESOLUTION 270-2022**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE INVERNESS PUBLIC UTILITY DISTRICT  
ESTABLISHING THE TAX PROCEEDS  
APPROPRIATIONS LIMIT FOR  
FISCAL YEAR 2022/2023**

**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 appropriations of tax proceeds by the Inverness Public Utility District for the fiscal year 2022/2023 is **\$553,723.10**, 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 2, 2022, and if this amount does not include the combined total of all applicable revenue sources, then the appropriations limit for the fiscal year 2022/2023 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 25th day of May, 2022, by the following vote, to wit:

**AYES: Directors**

**NOES:**

**ABSTAINING:**

**ABSENT:**

\_\_\_\_\_  
Kenneth J. Emanuels, President

ATTEST:

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

\*\*\*\*\*

*I hereby certify that the foregoing instrument is a true and correct copy of the original of Resolution 270-2022 on record in this office, and that subsequent to its adoption no provision of Resolution 270-2022 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 \_\_\_\_\_

**SUPPORTING DOCUMENTATION FOR RESOLUTION 270-2022  
ESTABLISHING CALCULATED MAXIMUM LIMIT  
APPLICABLE TO APPROPRIATIONS OF TAX PROCEEDS  
FOR FISCAL YEAR 2022/2023**

**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 8, 2022, the voters in the Inverness Public Utility District will be asked to approve a measure that will ask the question, "Shall the appropriations limit established for the Inverness Public Utility District pursuant to Article XIIB of the California Constitution be adjusted to include the combined total of all applicable revenue sources for the fiscal years 2022/2023 through 2025/2026 in order to ensure an adequate funding base for the Inverness Public Utility District?" 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 2022/2023

- a. Adjustment factor to be used for the 2022/2023 fiscal year, as provided by the Department of Finance, State of California:
- Change in cost of living: 7.55% 1.0755
  - Change in population (Marin County total): -1.11% 0.9889
  - Combined factor (cost of living x population): 1.0636
- b. Adjustment factor converted to a percentage: 6.36%
- c. Calculated tax proceeds of the Inverness Public Utility District subject to appropriations limit for the 2021/2022 fiscal year (the preceding fiscal year): **\$520,612.17**.

#### 5. APPROPRIATIONS LIMIT FOR FISCAL YEAR 2022/2023

The tax proceeds of the Inverness Public Utility District subject to appropriations limitation for the 2022/2023 fiscal year shall be **\$553,723.10**, which is **1.0636** times the calculated tax proceeds appropriations limit for the 2021/2022 fiscal year (the preceding fiscal year), as noted in 4-c above:

$$1.0636 \times \$520,612.17 = \$553,723.10$$

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 2, 2022, passes, then the appropriations limit for the 2022/2023 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 May 9, 2022, at the offices of the Inverness Public Utility District, 50 Inverness Way, 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

May 9, 2022





## Inverness Public Utility District

Fire Department • Water System

Post Office Box 469

Inverness, CA 94937-0469

50 Inverness Way No. • (415) 669-1414 • Fax (415) 669-1010 • [info@invernesspud.org](mailto:info@invernesspud.org)

### **NOTICE OF INTENTION TO ESTABLISH APPROPRIATIONS LIMIT FOR FISCAL YEAR 2022/2023**

**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:

**Wednesday, May 25, 2022, 9:00 a.m.**

at the Inverness Firehouse, 50 Inverness Way North, Inverness, CA, (or by teleconferencing if the COVID-19 shutdown is still in effect\*) to consider adoption of the District's appropriations limit for the fiscal year 2022/2023, 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 50 Inverness Way No., Inverness, CA, or by contacting the District office by telephone at 415-669-1414 or by email at [admin@invernesspud.org](mailto:admin@invernesspud.org).

Attest:

Shelley Redding  
Clerk of the Board

Posted: May 9, 2022

\*For details about meetings conducted by teleconferencing, go to [www.invernesspud.org](http://www.invernesspud.org).

Board of Directors: Kenneth J. Emanuels, President • Dakota Whitney, Vice President  
Kathryn Donohue, Treasurer • Brent Johnson • David Press



Shelley Redding, General Manager  
James K. Fox, Chief of Operations (Fire Chief, Water System Superintendent)



Inverness Public Utility District  
Board Meeting May 25, 2022

---

# Agenda Item No. 9

## **Resolution 271-2022**

**Calling an Election on November 8, 2022, to Adjust  
the Appropriations Limit for Fiscal Years 2022/23  
through 2025/26**



*Inverness Public Utility District*

## **Board Agenda Item Staff Report**

Subject: Resolution 271-2022 Proposing an Election on Nov. 8, 2022, to Adjust the Appropriations Limit for Fiscal Years 2022/23 through 2025/26

Meeting Date: May 25, 2022

Date Prepared: May 19, 2022

Prepared by: Shelley Redding, General Manager

Attachments: Resolution 271-2022 DRAFT

=====

**Recommended Action:** Approve and adopt Resolution No. 271-2022 proposing an election be held in the District’s jurisdiction to adjust the appropriations limit for four fiscal years and requesting the Board of Supervisors to consolidate the election with any other election to be held on November 8, 2022, and requesting election services by the Registrar of Voters.

=====

The General election for 2022 is scheduled for November 8, 2022. The District must file this resolution prior to July 1, 2022, in order to include on the ballot at that election our regular quadrennial measure to adjust the District’s appropriations limit in each of four fiscal years (2022/23 through 2025/26) to include all applicable revenues. Otherwise, a sizeable chunk of our Fire Department’s revenues would have to be returned each year to the County for redistribution to other taxing agencies in the County (the so-called “excess” revenues would not be returned to the taxpayers).

This resolution provides the necessary language to enable the County to place the measure on the ballot.

*Inverness Public Utility District*

**RESOLUTION 271-2022**

A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE INVERNESS PUBLIC UTILITY DISTRICT  
PROPOSING AN ADJUSTMENT IN THE APPROPRIATIONS LIMIT,  
ESTABLISHING A DATE FOR ELECTION,  
ADOPTING INTENDED BALLOT LANGUAGE,  
REQUESTING THE CONSOLIDATION OF SAID ELECTION  
WITH ANY OTHER ELECTION CONDUCTED ON THE SAME DATE,  
REQUESTING ELECTION SERVICES OF THE REGISTRAR OF VOTERS,  
AND DIRECTING THAT REBUTTAL ARGUMENTS MAY BE RECEIVED

**WHEREAS**, an appropriations limit has been established for and by the Inverness Public Utility District pursuant to Article XIII B of the California Constitution; and

**WHEREAS**, it is the determination of the Board of Directors of the Inverness Public Utility District that the appropriations limit for the ensuing four fiscal years may be inadequate to meet the needs of the property owners and residents of this District;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Inverness Public Utility District hereby calls an election to be held on Tuesday, November 8, 2022, at which election the issue to be presented to the voters of the District shall be:

Shall the appropriations limit established for the Inverness Public Utility District pursuant to Article XIII B of the California Constitution be adjusted to include the combined total of all applicable revenue sources for the fiscal years 2022/2023 through 2025/2026 in order to ensure an adequate funding base for the Inverness Public Utility District?

**BE IT FURTHER RESOLVED** that the Board of Directors of the Inverness Public Utility District hereby requests that said election be consolidated with the general election to be held on the same date and requests the Registrar of Voters to provide all necessary election services and to canvass the results of said election.

**BE IT FURTHER RESOLVED** that rebuttals shall be received to ballot arguments.

**PASSED AND ADOPTED** at a regular meeting of the Board of Directors of the Inverness Public Utility District on the 25<sup>th</sup> day of May, 2022, by the following vote, to wit:

**AYES:**

**NOES:**

**ABSTAINING:**

**ABSENT:**

\_\_\_\_\_  
Dakota Whitney, Vice President

ATTEST:

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

\*\*\*\*\*

*I hereby certify that the foregoing instrument is a true and correct copy of the original of Resolution 271-2022 on record in the office of the Inverness Public Utility District, and that subsequent to its adoption no provision of Resolution 271-2022 has been amended, modified, or revoked by the governing body.*

*Shelley Redding, Clerk of the Board, Inverness Public Utility District, County of Marin, State of California.*

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

DRAFT



Inverness Public Utility District  
Board Meeting May 25, 2022

---

# Agenda Item No. 10

## **Resolution 272-2022**

**Calling an Election on November 8, 2022, to Approve  
an Initiative Ordinance to Levy a Special Parcel Tax  
for Increased Fire Prevention and Control and Water  
Supply**



## **Board Agenda Item Staff Report**

Subject: Resolution 272-2022: Calling an Election on November 8, 2022, to Approve an Initiative Ordinance to Levy a Special Parcel Tax for Increased Fire Prevention and Control and Water Supply

Meeting Date: May 25, 2022

Date Prepared: May 20, 2022

Prepared by: Shelley Redding, General Manager

Attachments: Draft Resolution 272-2022: Calling an Election on November 8, 2022, to Approve an Initiative Ordinance to Levy a Special Parcel Tax for Increased Fire Prevention and Control and Water Supply (with the full text of the initiative ordinance attached); Certificate of Petition Verification

---

---

**Recommended Action:** Adopt Resolution 272-2022.

---

---

A voter initiative petition was drafted by Mr. Gerald Meral proposing an ordinance to levy a special parcel tax to provide revenue to the District to enhance District activities related to wildfire mitigation and increased water storage. The measure would collect an estimated \$276,000 in revenue in its first year, with annual COLA adjustments thereafter (not to exceed 3% per annum). The initiative includes no sunset date for the ordinance's special tax.

The petition was circulated among registered voters within the District for signatures and submitted to the District, which then forwarded it to the County Elections Office for signature verification. The District received the verification certificate on April 21, 2022. The petition required 51 valid signatures to qualify as an initiative measure, and 101 were collected. The County Elections Office certified that 100 of the collected signatures were valid registered voters within the District (and one was not valid).

For conformance with the requirements of Propositions 13 and 218, the proposed ordinance must be submitted to the voters for their approval; because the proposed ordinance levies a tax, the Board does not have the option of adopting the ordinance itself, but must submit it to the voters.

Resolution 272-2022 provides the necessary language to enable the County to include the measure on the November 8 ballot.

*Inverness Public Utility District*

**RESOLUTION 272-2022**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
INVERNESS PUBLIC UTILITY DISTRICT  
PROPOSING AN ELECTION TO BE HELD IN ITS JURISDICTION;  
REQUESTING THE COUNTY BOARD OF SUPERVISORS TO CONDUCT A  
CONSOLIDATED ELECTION WITH OTHER ELECTIONS ON  
NOVEMBER 8, 2022, ADOPT WORDING OF THE BALLOT MEASURE,  
REQUESTING THE BOARD OF SUPERVISORS TO PERMIT THE MARIN  
COUNTY ELECTIONS DEPARTMENT TO PROVIDE ELECTION  
SERVICES, DIRECTING THAT REBUTTAL ARGUMENTS MAY BE  
RECEIVED, AND DIRECTING THAT THE TEXT OF THE PROPOSED  
ORDINANCE BE INCLUDED WITH THE SAMPLE BALLOT**

**WHEREAS**, the voters of the Inverness Public Utility District have petitioned the Board of Directors of the Inverness Public Utility District to place a measure on the ballot, and

**WHEREAS**, the District Elections Officer submitted the petitions to the County Clerk office for verification, and

**WHEREAS**, the County Clerk conducted a verification of the gathered signatures and provided a report that the petition met with the sufficiency required for a petition; and

**WHEREAS**, it is the determination of the Board of Directors that the question of approval of said ordinance should be submitted to the qualified electors of the District,

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Inverness Public Utility District as follows:

1. An election (the “election”) is hereby ordered and called and will be held in the District on Tuesday, November 8, 2022, at which election the following issue relating to the initiative ordinance that is attached to this Resolution shall be submitted to all persons possessing all requirements of electors under the general election laws of the State of California who are duly qualified electors residing within the District.
2. The wording of the measure to be placed on the ballot shall be:

Shall the Inverness Public Utility District (“District”) levy a parcel tax for the purpose of improving fire protection measures? The measure would impose a parcel tax of \$0.20/year per square foot of each structure on improved parcels, and a parcel tax of \$150 per parcel for vacant parcels, raising approximately \$276,000 annually in additional District revenue. The measure would be levied in perpetuity unless repealed by majority vote of the electorate.
3. The Board of Supervisors of the County of Marin is hereby requested to consolidate said election with any other applicable election conducted on the same date.



- 4. The Board of Supervisors of the County of Marin is hereby requested to authorize and direct the County Clerk, at the expense of the Inverness Public Utility District, to provide all necessary election services ad to canvass results of said election.
- 5. Rebuttals shall be received to ballot arguments for and against said measure.
- 6. The complete text of the proposed Inverness Public Utility District Ordinance 105-2022 shall be included in its entirety with the sample ballot mailed to each voter at least 10 days prior to the election.

**PASSED AND ADOPTED** at a regular meeting of the Board of Directors of the Inverness Public Utility District on the 25<sup>th</sup> day of May, 2022, by the following vote, to wit:

**AYES:**

**NOES:**

**ABSTAINING:**

**ABSENT:**

\_\_\_\_\_  
Dakota Whitney, Vice President

ATTEST:

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

\*\*\*\*\*

*I hereby certify that the foregoing instrument is a true and correct copy of the original of Resolution 272-2022 on record in this office, and that subsequent to its adoption no provision of Resolution 272-2022 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 \_\_\_\_\_

**FULL TEXT OF MEASURE**  
***Inverness Public Utility District***  
**ORDINANCE 105-2022**

**FULL TEXT OF THE INVERNESS PUBLIC UTILITY DISTRICT INCREASED  
FIRE PREVENTION AND CONTROL AND WATER SUPPLY MEASURE  
THROUGH AN ORDINANCE SUBMITTED TO THE VOTERS IN THE  
INVERNESS PUBLIC UTILITY DISTRICT TO AUTHORIZE THE LEVY OF A  
SPECIAL PARCEL TAX**

THE PEOPLE OF THE INVERNESS PUBLIC UTILITY DISTRICT DO ORDAIN  
AS FOLLOWS:

**SECTION 1. STATEMENT OF PURPOSE AND INTENT.**

(a) It is the purpose and intent of the voters of the Inverness Public Utility District in adopting this Ordinance to authorize the levy of a special, non-ad valorem tax on parcels of real property on the secured property tax roll of Marin County that are located within the jurisdiction of the District.

(b) In a string of recent cases, the California courts have made clear that local special tax measures proposed by initiative may be adopted by a majority vote of the electorate. See *City and County of San Francisco v. All Persons Interested in the Matter of Proposition G*, 66 Cal. App. 5th 1058 (2021); *Howard Jarvis Taxpayers Association v. City and County of San Francisco*, 60 Cal. App. 5th 227 (2021); *City of Fresno v. Fresno Building Healthy Communities*, 59 Cal. App. 5th 220 (2020); *City and County of San Francisco v. All Persons Interested in Matter of Proposition C*, 51 Cal. App. 5th 703 (2020). Therefore, pursuant to the authority of Chapter 4 of Division 9 of the California Elections Code and the foregoing case law, following the certification of the results of the election, if a majority of the voters vote “yes,” it is the purpose and intent of the voters that there shall be levied and assessed a special parcel tax by the District on all taxable parcels of real property in the District for each fiscal year.

(c) It is the purpose and intent of the voters that the proceeds of the special parcel tax be expended by the Inverness Public Utility District to develop and implement policies and programs that aggressively pursue protection of the community from the threat of fire and drought through fire fuel reduction, including fuel reduction projects in partnership with state and federal park

agencies and Marin County; the development of emergency evacuation procedures; and improvements to the District's water supply system.

(d) It is the further purpose and intent of the voters that administration and implementation of this Ordinance be funded from the proceeds of the special parcel tax.

**SECTION 2. DEFINITIONS.**

The following definitions shall apply for purposes of this Ordinance:

(a) "Board of Directors" means the Board of Directors of the Inverness Public Utility District.

(b) "Consumer Price Index" means the Consumer Price Index for all Urban Consumers (CPI-U) for the San Francisco-Oakland-Hayward Area (1982-84=100) as published by the U.S. Department of Labor, Bureau of Labor Statistics. If the Consumer Price Index is discontinued or revised, another similar government index or computation shall be utilized, as determined by the District.

(c) "District" means the Inverness Public Utility District.

(d) "Fiscal year" means the period of July 1 through the following June 30.

(e) "Parcel" means the land and any improvements thereon, designated by an assessor's parcel map and parcel number and carried on the secured property tax roll inside the boundaries of the District. "Parcel" does not include any land or improvements owned by any governmental agency.

(f) "Special parcel tax" means the tax imposed under Section 3.

(g) "Use Code" means the two-digit number created by the Marin County Assessor's Office to define classes of properties.

**SECTION 3. SPECIAL PARCEL TAX IMPOSED.**

(a) A special parcel tax is hereby imposed on all taxable parcels of real property within the jurisdictional boundaries of the District, as described in subdivisions (b) and (c).

(b) The amount of the special parcel tax for each fiscal year for each parcel with one of the following Use Codes shall be \$0.20 per square foot of each structure, as adjusted pursuant to subdivision (d):

(1) Use Code 11: Single family residential – improved; improved, one living unit; or improved, one living unit with second dwelling unit.

(2) Use Code 12: Manufactured home – improved.

(3) Use Code 14: Attached single family residential – improved (includes condominiums, townhouses, PUDs (if attached), and co-ops).

(4) Use Code 21: Multiple family residential – improved; or true duplex.

(5) Use Code 31: Rural – improved.

(6) Use Code 33: Agricultural preserve contract – improved.

(7) Use Code 35: Agricultural Preserve Farmland Security Zone – improved.

(8) Use Code 37: Open space contract – improved.

(9) Use Code 38: Historical Property (Mills Act).

(10) Use Code 41: Industrial – improved.

(11) Use Code 51: Commercial – improved.

(12) Use Code 61: Subject to exemption – improved.

(c) The amount of the special parcel tax for each fiscal year for each parcel with one of the following Use Codes shall be \$150 per parcel, as adjusted pursuant to subdivision (d):

(1) Use Code 10: Single family residential – vacant.

(2) Use Code 20: Multiple family residential – vacant.

- (3) Use Code 30: Rural – vacant.
- (4) Use Code 32: Agricultural preserve contract – vacant.
- (5) Use Code 34: Agricultural Preserve Farmland Security Zone – vacant.
- (6) Use Code 36: Open space contract – vacant.
- (7) Use Code 40: Industrial – vacant.
- (8) Use Code 50: Commercial – vacant.
- (9) Use Code 60: Subject to exemption – vacant.

(d) Before the beginning of each fiscal year subsequent to the first fiscal year the special parcel tax is in effect, the Board of Directors shall adjust the amount of the special parcel tax to be levied upon parcels for the upcoming fiscal year to reflect any change in the Consumer Price Index. Change in the Consumer Price Index shall be calculated for the immediately preceding calendar year, but not to exceed an increase of 3% each year.

(e) The records of the Marin County Tax Collector, as provided by the County Assessor each year, shall constitute the basis for determining the calculation of the special parcel tax applicable to each parcel, with such corrections as deemed necessary by the Board of Directors to reflect the actual use and improvement of any parcel.

**SECTION 4. EXEMPTIONS.**

(a) The special parcel tax shall not be imposed upon any parcel that is exempt from ad valorem property taxes pursuant to any provision of state or federal law, except that the exemptions from ad valorem property taxes under state law for homeowners and disabled veterans shall not apply to the special parcel tax.

(b) Parcels that are classified by County Assessor Use Codes 13, 15, 39, 53-59, and 80-99 are exempt from the special parcel tax.

(c) The Board of Directors may implement a special parcel tax fee waiver or reduction program for low-income households by ordinance.

**SECTION 5. COLLECTION.**

(a) Insofar as is feasible and not inconsistent with this Ordinance, the special parcel tax shall be collected in the same manner in which the County of Marin collects secured roll ad valorem property taxes. All laws, regulations, and procedures regarding due dates, installment payments, corrections, appeals, cancellations, refunds, late payments, penalties, liens, and collections for secured roll ad valorem property taxes shall be applicable to the collection of the special parcel tax.

(b) The special parcel tax on each parcel shall be billed on the secured roll tax bills for ad valorem property taxes and shall be due to the District. Notwithstanding anything to the contrary in subdivision (a), the secured roll tax bill shall be the only notice required for collection of the special parcel tax.

(c) The amount of the special parcel tax for each parcel each fiscal year shall constitute a lien on such property in accordance with California Revenue and Taxation Code Section 2187 and shall have the same effect as an ad valorem real property tax lien until fully paid. The special parcel tax, together with all penalties and interest thereon, shall constitute until paid, to the extent authorized by law, a personal obligation to the District by the person or persons who own the parcel on the date the tax is due.

**SECTION 6. SPECIAL FUND.**

The proceeds of the special parcel tax shall be placed in a designated fund to be used solely for the purposes of this Ordinance.

**SECTION 7. USE OF FUNDS.**

(a) Funds generated by this Ordinance shall be used only for the following purposes:

(1) Creation, maintenance, and updating of multiagency-based plans and programs to identify the Inverness community's specific vulnerabilities to wildfire threats and to develop and implement fire-adaptive, cohesive

strategies for reducing the risk of wildfire and enhancing capability to effectively respond to and manage wildfires.

(2) Fire fuel reduction programs to reduce the risk of loss of life and property due to fire through the reduction of fuels on public and private property within the District and on state and federal park lands near the District. Authorized fire fuel reduction programs include, but are not limited to, any of the following:

(A) Creation, restoration, and maintenance of shaded fuel breaks.

(B) Removal of trees and branches which could fall on electrical wires and cause fires, where removal of such trees and branches is not the obligation of other utilities or public agencies.

(C) Home hardening and fuel reduction to improve defensible space on private property, if the private property owner agrees to create and maintain defensible space, on a cost sharing basis.

(D) Removal of fuels which impair the utility of roads and trails needed for access by firefighters or for evacuation.

(3) Programs to develop emergency evacuation procedures and maintain emergency evacuation routes.

(4) Programs to increase the availability of water to fight fires and survive drought. Authorized water availability programs include, but are not limited to, any of the following:

(A) Implementing consumer water conservation programs, including leak detection, on a cost sharing basis.

(B) Making irrigation systems more efficient, on a cost sharing basis.

(C)

Replacing inefficient water using appliances with more efficient appliances, on a cost sharing basis.

(D)

Construction of rainwater collection and storage systems, including equipment to make the water available to firefighters, if requested by the property owner and approved by the District, on a cost sharing basis.

(E) Leak

detection and elimination in District facilities.

(F)

Purchasing water for health and sanitation purposes in extremely dry years.

(G)

Construction and improvement of water storage and distribution facilities.

(b) For programs identified in subdivision (a) that are to be implemented on a cost sharing basis, the District may establish the cost sharing ratio after taking into consideration such factors as need, the relative benefits of the program, and the availability of funding.

(c) In implementing programs identified in subdivision (a), the District may adopt regulations to ensure that all expenditures are cost effective. Programs may be modeled on similar programs adopted by other water agencies.

(d) All projects funded pursuant to this Ordinance that are subject to and not exempt from the California Environmental Quality Act (CEQA) shall comply with CEQA requirements. Fuel reduction projects of more than three acres may use the California Department of Forestry and Fire Protection Vegetation Treatment Plan as guidance for project implementation.

(e) No more than 5% of the net revenue generated by this Ordinance and distributed to the District may be spent for administrative costs, as authorized by the Board of Directors.

**SECTION 8. AUDITS.**



Pursuant to Section 50075.3 of the California Government Code, the chief fiscal officer of the District shall file an annual report with the Board of Directors describing both of the following:

(a) The amount of funds collected and expended pursuant to this Ordinance.

(b) The status of any project required or authorized to be funded by this Ordinance.

**SECTION 9. AMENDMENT AND IMPLEMENTATION OF ORDINANCE.**

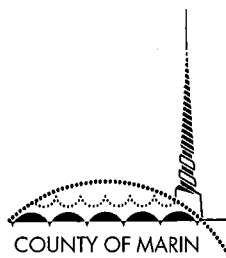
(a) Except as provided in subdivision (b), the Board of Directors may amend this Ordinance to carry out the general purposes of this Ordinance, to conform the provisions of this Ordinance to applicable state law, to modify the methods of collection of the special parcel tax, or to assign the duties of public officials under this Ordinance.

(b) Unless approved by a majority of the District's voters voting thereon, the Board of Directors shall not amend this Ordinance to increase the amount of the special parcel tax, except as provided in subdivision (d) of Section 3, or to modify the uses for which the tax proceeds are authorized, as provided in Section 7.

(c) In addition to amendment of this Ordinance pursuant to subdivision (a), the Board of Directors may adopt by resolution procedures and definitions for the implementation and administration of the special parcel tax, consistent with this Ordinance.

**SECTION 10. SEVERABILITY.**

If any provision, section, subdivision, sentence, phrase, or clause of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of the Ordinance. The voters hereby declare that they would have adopted the remainder of this Ordinance, including each provision, section, subdivision, sentence, phrase, or clause, irrespective of the invalidity of any other provision, section, subdivision, sentence, phrase, or clause.



# ELECTIONS DEPARTMENT

Providing a responsive, transparent, and professional approach to conducting elections.

## MARIN COUNTY REGISTRAR OF VOTERS CERTIFICATE OF PETITION VERIFICATION

California Elections Code sec. 9114-9115

Lynda Roberts  
REGISTRAR OF VOTERS

Melvin Briones  
ASSISTANT REGISTRAR OF  
VOTERS

PO Box E  
San Rafael, CA 94913

Marin County Civic Center  
3501 Civic Center Drive  
Suite 121  
San Rafael, CA 94903  
415 473 6456 T  
415 473 6447 F  
415 473 6899 TTY  
www.marinvotes.org  
elections@marincounty.org

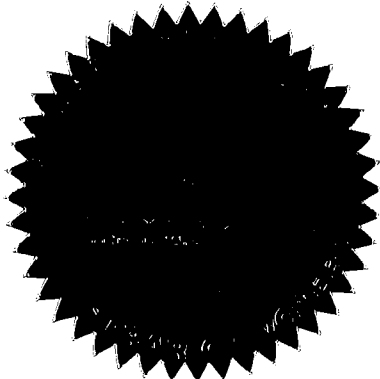
I, Lynda Roberts, Registrar of Voters, County of Marin, hereby certify that on April 21, 2022 the verification of signatures on the Inverness Public Utility District initiative petition was completed, and I find the petition to be sufficient as follows.


1. Each section of the petition contains signatures purporting to be signatures of qualified voters in the Inverness Public Utility District
2. Attached to this petition was an affidavit of circulator that he/she had collected the signatures upon that section; that the signatures were collected in his/her presence, and that to the best of his/her own knowledge and belief, each signature on that section was the genuine signature of the person whose name it purports to be.
3. That at the request of the Inverness Public Utility District, I verified the required number of signatures by examining the records of registration in effect at the dates of such signing and from that examination I have determined the following facts regarding this petition:

Signatures Required	51
Raw Count	101
Full Count	101
# Valid Signatures	100
# Invalid Signatures	1
Duplicate Signatures	0

4. See attached report of the petition check.

IN WITNESS WHEREOF, I have set my hand and affixed my official seal on the 21st day of April 2022



  
Lynda Roberts  
Registrar of Voters

# Petition Result Breakdown

**INVERNESS PUD**  
**INVERNESS PUBLIC UTILITY DISTRICT**

<b>Signatures Required</b>	<b>51</b>		
<b>Raw Count</b>	<b>101</b>		
<b>Sample Size</b>	<b>101</b>	<i>Percent of Sigs</i>	<i>Percent of</i>
<b>Sigs Checked</b>	<b>101</b>	<i>Checked</i>	<i>Sample Size</i>
<b>Sigs Not Checked</b>	<b>0</b>		0.0 %
<b>Sigs Valid</b>	<b>100</b>	99.0 %	99.0 %
<b>Sigs Invalid</b>	<b>1</b>	1.0 %	1.0 %
Duplicated	0	0.0 %	0.0 %
Non-duplicate Invalids	1	1.0 %	1.0 %

RESULT ABBR	RESULT DESCRIPTION	Count	Percentage
Approved	Approved	100	99.0 %
OutOfDist	Out of District	1	1.0 %

STATISTICS SUMMARY	Value	% Raw	% Req	
Pages Processed	23	100.0 %		
Total Checked	101	100.0 %	198.0 %	
Uncorrected Valid	100	99.0 %	196.1 %	
Duplicate Adjustment	0			
Estimated Valid	100	99.0 %	196.1 %	
				<b>Min Required (95%): 48.5</b>
				<b>Min Required to pass Based on Sample (110%): 56.1</b>



Inverness Public Utility District  
Board Meeting May 25, 2022

---

# Agenda Item No. 11

**Approve and Adopt Amended  
Fiscal Year 2021-2022 Budget**



## Board Agenda Item Staff Report

Subject: Fiscal year 2021-2022 Budget Amendment  
Meeting Date: May 25, 2022  
Date Prepared: May 21/2022  
Prepared by: Shelley Redding, General Manager  
Attachments: FY 2021/2022 Budget Amendment-DRAFT & Current Approved FY 2021/2022 Budget

---

---

### Recommended Action: Approve and Adopt FY 2021/2022 Budget Amendment

---

---

The current approved budget requires amendments to allow for increased revenue from the amounts originally budgeted for Excess ERAF Funding, Measure C (TOT) Revenue and the addition of the Drought surcharge in Water Revenues that took effect on January 1, 2022 with the approved water rate increase.

The expenses require amendment to allow for the increased costs for Operations and Administration activities. In addition, the original budget for Personnel costs, which was created in anticipation of potential new hires for the position of both Fire Chief and Water Superintendent, was not achieved and as a result, the budget amount for Personnel Costs was decreased substantially.

To summarize, as shown below, the projected net revenue is increased by \$94,967 and the net expenses decreased by \$266,085.

#### Revenue

Tax Revenue	40,000
Restricted Revenue	20,000
Water Revenue	46,530
Miscellaneous	(11,563)
<b>Net change</b>	<b>94,967</b>

#### Expenses

Personnel	(281,309)
Operations	8,815
Administration	6,409
<b>Net change</b>	<b>(266,085)</b>

Staff recommends your Board approve and adopt the budget amendment as presented on the attachment.

## Inverness Public Utility District

		2021-2022 Budget Revision DRAFT							
		Combined	District (General Fund)	Fire	Water (Enterprise Fund)	Reserves			
<b>Income</b>									
<b>600 Taxes Income</b>									
600-01	Ad Valorem Property Taxes	494,502	494,502						
600-02	Special Fire Assessment (Restricted)	76,000		76,000					
600-06	Excess ERAF	140,000	140,000				Increase	based on actuals	
<b>Total Taxes Income</b>		<b>710,502</b>	<b>634,502</b>	<b>76,000</b>	<b>0</b>				
<b>650 Restricted Revenue</b>									
650-01	TOT Taxes (Meas. W) Restricted	95,000		95,000			Increase	based on estimates from MCF	
600-02	MWPA	20,000		20,000					
600-03	MWPA	20,000		20,000					
<b>Total Restricted Revenue</b>		<b>135,000</b>	<b>0</b>	<b>135,000</b>	<b>0</b>				
<b>700 - Water Charges</b>									
700-01	Basic Charge	459,096			459,096				
700-02	Usage Charges	111,652			111,652				
700-03	Cross Connection Fees	1,400			1,400				
700-04	Misc Charges	2,000			2,000				
700-05	Uncollectibles	0							
700-06	Drought Surcharge	46,530			46,530		Increase	Added to Budget after rate increase 1/1/2022	
<b>Total Water Revenue</b>		<b>620,678</b>	<b>0</b>	<b>0</b>	<b>620,678</b>	<b>0</b>			
<b>710 Miscellaneous Income</b>									
710-01	Customer Work Overhead	500			500				
710-02	Other Income	2,000	1,000	500	500		decrease		
710-03	WMES (Burton Funds) (Restricted)	7,490		7,490					
710-04	Merchandise Sales	2,500		2,000	500		increase	Expect Sales at 4th of July footraces	
710-05	Chipper Day Income	0		0					
710-06	New Service Connection Fee	7,900			7,900				
710-07	Interest Income	1,000	1,000				decrease	based on actuals	
710-08	CERBT OPEB Reimbursement	35,583	35,583						
<b>Total Miscellaneous Income</b>		<b>56,973</b>	<b>37,583</b>	<b>9,990</b>	<b>9,400</b>				
<b>Total Income</b>		<b>1,523,153</b>	<b>672,085</b>	<b>220,990</b>	<b>630,078</b>				
<b>Expense</b>									
<b>810 Personnel Costs</b>									
810-01	Management	209,538	110,852	51,668	47,018		Decrease	Staffing remained same as previous year	
810-02	Operations Personnel	231,994		3,300	228,694		Decrease	Added Temp. Fire Operations Assistant in Spring	
810-03	Administrative Personnel	57,654	43,500	0	14,154		Decrease	Admin assistant to start in June	
810-04	Employer Payroll Taxes	38,188	11,808	4,205	22,175		Decrease	Based on reduced payroll	
810-05	Staff Volunteer Wages	1,000		1,000					
810-06	Duty Officer	500		500			Decrease		
810-07	Health Insurance Premiums	96,931	35,405	10,210	51,316		Increase	Increase based on enrollments	
810-08	Retirement Premiums	74,973	14,281	11,487	49,205		Decrease	Decreased based on projected actuals	
810-09	Unfunded Accrued Liability	32,299	202	12,020	20,077		Increase	Increased based on actuals	
810-10	Accrued Vacation	24,000	4,500	4,500	15,000				
810-11	Workers Comp Insurance	14,239	519	3,648	10,072				
810-12	Retiree Health Benefits	35,583	35,583				Decrease	Based on actual	
<b>Total Personnel Costs</b>		<b>816,899</b>	<b>256,650</b>	<b>102,538</b>	<b>457,711</b>				

## Inverness Public Utility District

		Combined	District (General Fund)	Fire	Water (Enterprise Fund)	Reserves		
<b>830 Dispatch &amp; Communications</b>								
830-01	Radio/Pager Repair	500		500				
830-02	Commo Supplies	4,000		4,000			Decrease	Based on actuals
830-03	MERA Operations	10,431		10,431				
830-04	MERA Bonds	11,978		11,978				
830-05	MERA New Financing	1,121		1,121				
<b>Total Dispatch &amp; Communications</b>		<b>28,030</b>	<b>0</b>	<b>28,030</b>	<b>0</b>			
<b>833 Collection &amp; Treatment</b>								
833-01	Chemicals	5,000			5,000			
<b>Total Collection &amp; Treatment</b>		<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>			
<b>835 Lab &amp; Monitoring</b>								
835-01	BacT & Raw Samples	4,500			4,500			
835-02	Periodic Samples	6,850			6,850		Increase	Increased based on testing schedule
835-03	Lead & Copper	825			825		decrease	Based on actuals
<b>Total Lab &amp; Monitoring</b>		<b>12,175</b>	<b>0</b>	<b>0</b>	<b>12,175</b>			
<b>840 Maintenance &amp; Utilities</b>								
840-01	Equipment Maint	2,000	500	500	1,000		decrease	Based on actuals
840-02	Building Maint	6,950	1,450	5,000	500		decrease	Based on actuals
840-03	Grounds Maint	1,000		1,000				
840-04	Tank Maintenance	5,700			5,700			
840-05	Collection & Treatment Maintenance	10,000			10,000			
840-06	Distribution System Maintenance	13,000			13,000		increase	Based on actuals
840-07	Collection & Treatment Utilities	32,000			32,000		decrease	Based on actuals
840-08	Distribution System Utilities	1,100			1,100		decrease	Based on actuals
840-09	Firehouse Utilities	5,500		5,500			increase	Increased propane costs
84-0-10	SCADA Maintenance	8,000			8,000		increase	Based on actuals
<b>Total Maintenance &amp; Utilities</b>		<b>85,250</b>	<b>1,950</b>	<b>12,000</b>	<b>71,300</b>			
<b>843 Fire Prevention</b>								
843-01	Public Education and Awareness	500	0	500				
843-02	Chipper Day Expenses	0	0	0				
843-03	MWPA Defensible Space	15,000		15,000				
843-04	MWPA Local Projects	15,000		15,000				
<b>Total Fire Prevention</b>		<b>30,500</b>	<b>-</b>	<b>30,500</b>	<b>-</b>			
<b>844 Storage &amp; Distribution</b>								
844-01	Telemetry	2,500			2,500		decrease	Based on actuals
844-02	Cross Connect Maintenance	1,200			1,200			
844-03	Miscellaneous	100			100		decrease	Based on actuals
<b>Total Storage &amp; Distribution</b>		<b>3,800</b>	<b>0</b>	<b>0</b>	<b>3,800</b>			
<b>845 Supplies and Inventory</b>								
845-01	Supplies and Inventory	20,500	1,500	4,000	15,000		increased	Based on actuals
845-02	Personal Protective Equipment	8,290	300	7,490	500			
845-03	Resale Merchandise	4,000		3,000	1,000		increase	inventory to sell at July 4th footraces
845-04	Uniforms	1,000		500	500		decrease	Based on actuals
<b>Total Supplies and Inventory</b>		<b>33,790</b>	<b>1,800</b>	<b>14,990</b>	<b>17,000</b>			

## Inverness Public Utility District

		Combined	District (General Fund)	Fire	Water (Enterprise Fund)	Reserves		
<b>850 Training</b>								
850-01	Volunteer Training	2,000		2,000			decrease	Based on actuals
850-02	Certification and Courses	700		500	200		decrease	Based on actuals
850-03	Volunteer Appreciation	1,500		1,500			decrease	Based on actuals
840-04	Volunteer Stipends	2,390		2,390			decrease	Based on actuals
840-05	Volunteer Insurance	4,623		4,623				
<b>Total Training</b>		<b>6,590</b>		<b>6,390</b>	<b>200</b>			
<b>860 Vehicle Operations</b>								
860-01	Gas & Oil	15,000		5,000	10,000		increase	Fuel cost increases
860-02	Repairs and Service	8,500		6,000	2,500		increase	based on actuals
<b>Total Vehicle Operations</b>		<b>23,500</b>		<b>11,000</b>	<b>12,500</b>			
<b>870 Administration</b>								
870-01	Telephone, Internet, Cable	4,900	3,000	700	1,200		increase	based on actuals
870-02	Dues & Publications	8,600	6,100	500	2,000		increase	based on actuals
870-03	Insurance	28,115		12,652	15,463		increase	based on actuals
870-04	Financial Reporting/Audit	18,500	8,500	5,000	5,000		increase	based on actuals/includes actuarial costs
870-05	Office Supplies, Postage	8,500	7,000	500	1,000		increase	based on actuals
870-06	Banking Charges	11,000	11,000					
870-07	Legal and Attorneys	9,000	8,000		1,000		decrease	based on actuals
870-08	Board & Election Expenses	300	300				decrease	based on actuals
870-09	Travel, Meetings, Training	2,500	1,000	1,000	500			
870-10	Public Relations & Outreach	4,200	4,200				decrease	based on actuals
870-11	IT Support	2,200	2,200					
870-12	Billing & Collections	9,000	0	0	9,000			
870-13	Disaster Council	3,000		3,000			decrease	based on actuals/includes charges from prev FY
870-14	Miscellaneous	4,230	900	3,300	30		increase	based on actuals
870-15	Other Agency Assessments	6,600	1,200	700	4,700		decrease	based on actuals
870-16	Property Tax Admin Fees	9,000	8,000	1,000				
<b>Total Administration</b>		<b>129,645</b>	<b>61,400</b>	<b>28,352</b>	<b>39,893</b>			
<b>Total Expenses</b>		<b>1,175,179</b>	<b>321,800</b>	<b>233,800</b>	<b>619,579</b>			
<b>Ordinary Net Income/Loss</b>		<b>347,974</b>	<b>350,285</b>	<b>-12,810</b>	<b>10,499</b>			
<b>Interfund Allocation</b>								
997-01	Allocation from District to Water							
997-02	Allocation from Water to District		10,499		-10,499			
997-03	Allocation from District to Fire		-12,810	12,810				
997-04	Allocation from Fire to District							
998-01	From Water to Reserves							
998-02	From Fire to Reserves							
998-03	From District to Reserves		-347,974					
<b>Net</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		



## Inverness Public Utility District

				Approved 2021-2022 Budget					
				Combined	District (General Fund)	Fire	Water (Enterprise Fund)	Reserves	Budget Notes
<b>Income</b>									
	<b>600 Taxes Income</b>								
	<b>600-01</b>	Ad Valorem Property Taxes		494,502	494,502				Based on Approp Limit
	<b>600-02</b>	Special Fire Assessment (Restricted)		76,000		76,000			Based on 20/21 Amount
	<b>600-06</b>	Excess ERAF		100,000	100,000				Conservative with unclear impacts
	<b>Total Taxes Income</b>			<b>670,502</b>	<b>594,502</b>	<b>76,000</b>	<b>0</b>		
	<b>650 Restricted Revenue</b>								
	<b>650-01</b>	TOT Taxes (Meas. W) Restricted		75,000		75,000			Estimate for Jan - June 2021, Jul-Dec 2021
	<b>600-02</b>	MWPA		20,000		20,000			Estimate for 2021/2022 Disbursement
	<b>600-03</b>	MWPA		20,000		20,000			Estimate for 2021/2022 Disbursement
	<b>Total Restricted Revenue</b>			<b>115,000</b>	<b>0</b>	<b>115,000</b>	<b>0</b>		
	<b>700 - Water Charges</b>								
	<b>700-01</b>	Basic Charge		452,100			452,100		Rate remains the same
	<b>700-02</b>	Usage Charges		68,126			68,126		20% decrease for conservation
	<b>700-03</b>	Cross Connection Fees		1,300			1,300		Rate remains the same
	<b>700-04</b>	Misc Charges		2,000			2,000		
	<b>700-05</b>	Uncollectibles							
	<b>Total Water Revenue</b>			<b>523,526</b>	<b>0</b>	<b>0</b>	<b>523,526</b>		
	<b>710 Miscellaneous Income</b>								
	<b>710-01</b>	Customer Work Overhead		500			500		
	<b>710-02</b>	Other Income		3,200	2,000	700	500		
	<b>710-03</b>	WMES (Burton Funds) (Restricted)		7,490		7,490			Annual amount unchanged
	<b>710-04</b>	Merchandise Sales		500		500			After distribution of T-shirts to volunteers
	<b>710-05</b>	Chipper Day Income		0		0			Covered under MWPA Expenses
	<b>710-06</b>	New Service Connection Fee		7,800			7,800		
	<b>710-07</b>	Interest Income		5,000	5,000				Estimate
	<b>710-08</b>	CERBT OPEB Reimbursement		44,046	44,046				To be booked as an A/R at year end
	<b>Total Miscellaneous Income</b>			<b>68,536</b>	<b>51,046</b>	<b>8,690</b>	<b>8,800</b>		
	<b>Total Income</b>			<b>1,377,564</b>	<b>645,548</b>	<b>199,690</b>	<b>532,326</b>		
	<b>Expense</b>								
	<b>810 Personnel Costs</b>								
	<b>810-01</b>	Management		362,175	99,590	132,446	130,139		J.Fox & New Fire Chief & Water Super
	<b>810-02</b>	Operations Personnel		268,454			268,454		Ops. Projections with 3 Water Staff
	<b>810-03</b>	Administrative Personnel		89,756	83,532	0	6,224		RA Bookkeeper 8 hrs/wk, Office Asst 32 Hrs
	<b>810-04</b>	Employer Payroll Taxes		54,633	14,009	10,132	30,492		Based on payroll
	<b>810-05</b>	Staff Volunteer Wages		1,000		1,000			For staff response to Fire Emergency
	<b>810-06</b>	Duty Officer		5,000		5,000			Expanding role to Volunteers
	<b>810-07</b>	Health Insurance Premiums		149,562	25,269	29,877	94,417		Estimated with increase Jan -June 2022
	<b>810-08</b>	Retirement Premiums		82,557	14,281	10,015	58,261		Estimated based on payroll
	<b>810-09</b>	Unfunded Accrued Liability		2,784	52	1,036	1,696		Actuals
	<b>810-10</b>	Accrued Vacation		24,000	4,500	4,500	15,000		Estimated

## Inverness Public Utility District

				Combined	District (General Fund)	Fire	Water (Enterprise Fund)	Reserves	Budget Notes
		810-11	Workers Comp Insurance	14,239	519	3,648	10,072		Actuals for 21/22 (not incl Volunteers)
		810-12	Retiree Health Benefits	44,046	44,046				To be reimbursed from CERBT for OPEB
		<b>Total Personnel Costs</b>		<b>1,098,208</b>	<b>285,799</b>	<b>197,654</b>	<b>614,755</b>		
		<b>830 Dispatch &amp; Communications</b>							
		830-01	Radio/Pager Repair	500		500			
		830-02	Commo Supplies	7,000		7,000			
		830-03	MERA Operations	10,431		10,431			Actuals
		830-04	MERA Bonds	11,978		11,978			Actuals
		830-05	MERA New Financing	1,121		1,121			Actuals
		<b>Total Dispatch &amp; Communications</b>		<b>31,030</b>	<b>0</b>	<b>31,030</b>	<b>0</b>		
		<b>833 Collection &amp; Treatment</b>							
		833-01	Chemicals	5,000			5,000		
		<b>Total Collection &amp; Treatment</b>		<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>		
		<b>835 Lab &amp; Monitoring</b>							
		835-01	BacT & Raw Samples	4,500			4,500		Estimated with increased costs
		835-02	Periodic Samples	4,000			4,000		Estimated with increased costs/schedule
		835-03	Lead & Copper	1,000			1,000		Estimated with increased costs
		<b>Total Lab &amp; Monitoring</b>		<b>9,500</b>	<b>0</b>	<b>0</b>	<b>9,500</b>		
		<b>840 Maintenance &amp; Utilities</b>							
		840-01	Equipment Maint	2,500	1,000	1,000	500		
		840-02	Building Maint	7,000	500	5,000	1,500		Firehouse Maintenance/Storage Bldgs
		840-03	Grounds Maint	1,000		1,000			Gardening
		840-04	Tank Maintenance	5,700			5,700		Incl Seahaven Cathodic Protection \$5k
		840-05	Collection & Treatment Maintenance	10,000			10,000		Inc. new Chlorinator for Ultra B unit
		840-06	Distribution System Maintenance	7,000			7,000		
		840-07	Collection & Treatment Utilities	37,000			37,000		Increased PG&E Costs, Propane
		840-08	Distribution System Utilities	1,500			1,500		Increased PG&E Costs, Propane
		840-09	Firehouse Utilities	5,200		5,200			Increased PG&E Costs, Propane
		84-0-10	SCADA Maintenance	4,000			4,000		
		<b>Total Maintenance &amp; Utilities</b>		<b>80,900</b>	<b>1,500</b>	<b>12,200</b>	<b>67,200</b>		
		<b>843 Fire Prevention</b>							
		843-01	Public Education and Awareness	500	0	500			For Emergency preparedness
		843-02	Chipper Day Expenses	0	0	0			To be expensed under MWPA Projects
		843-03	MWPA Defensible Space	15,000		15,000			MWPA Inspections by Contracted Personne
		843-04	MWPA Local Projects	15,000		15,000			For evacuation route clearing, signage
		<b>Total Fire Prevention</b>		<b>30,500</b>	<b>-</b>	<b>30,500</b>	<b>-</b>		
		<b>844 Storage &amp; Distribution</b>							
		844-01	Telemetry	2,900			2,900		Increased for cell phone notifications
		844-02	Cross Connect Maintenance	1,200			1,200		
		844-03	Miscellaneous	3,000			3,000		
		<b>Total Storage &amp; Distribution</b>		<b>7,100</b>	<b>0</b>	<b>0</b>	<b>7,100</b>		

## Inverness Public Utility District

				Combined	District (General Fund)	Fire	Water (Enterprise Fund)	Reserves	Budget Notes
		<b>845 Supplies and Inventory</b>							
		845-01	Supplies and Inventory	15,500	1,500	4,000	10,000		Incl Utility crane for Water Vehicle
		845-02	Personal Protective Equipment	8,290	300	7,490	500		
		845-03	Resale Merchandise	3,000		3,000			
		845-04	Uniforms	1,500		500	1,000		For Staff uniforms
		<b>Total Supplies and Inventory</b>		<b>28,290</b>	<b>1,800</b>	<b>14,990</b>	<b>11,500</b>		
		<b>850 Training</b>							
		850-01	Volunteer Training	2,500		2,500			Increased with resuming in person trngs
		850-02	Certification and Courses	4,000		3,000	1,000		Continue with courses for staff certification
		850-03	Volunteer Appreciation	2,000		2,000			
		840-04	Volunteer Stipends	3,000		3,000			for training, drills and fire response
		840-05	Volunteer Insurance	4,623		4,623			Actual charge for Workers Comp Ins.
		<b>Total Training</b>		<b>11,500</b>		<b>10,500</b>	<b>1,000</b>		
		<b>860 Vehicle Operations</b>							
		860-01	Gas & Oil	10,000		5,000	5,000		Increased gas prices
		860-02	Repairs and Service	6,000		5,000	1,000		Estimates
		<b>Total Vehicle Operations</b>		<b>16,000</b>		<b>10,000</b>	<b>6,000</b>		
		<b>870 Administration</b>							
		870-01	Telephone, Internet, Cable	4,800	3,100	1,100	600		Inc. Ops Staff Cell phones
		870-02	Dues & Publications	5,800	4,000	500	1,300		Memberships (CSDA,AWWA etc.)
		870-03	Insurance	28,327		15,580	12,747		Prop.&Liability for 21/22
		870-04	Financial Reporting/Audit	16,300	8,300	4,000	4,000		Audit, Actuarial
		870-05	Office Supplies, Postage	5,000	5000				Postage increase
		870-06	Banking Charges	11,000	11,000				Anticipated increases in fees
		870-07	Legal and Attorneys	14,000	14,000				Prop 218, rationing, ongoing legal review
		870-08	Board & Election Expenses	800	800				
		870-09	Travel, Meetings, Training	2,500	1,000	1,000	500		
		870-10	Public Relations & Outreach	5,000	5,000				Website/Email outreach,
		870-11	IT Support	2,200	2,200				
		870-12	Billing & Collections	9,000	0	0	9,000		Anticipate increase in fees
		870-13	Disaster Council	3,600		3,600			Expanded role of IDC Coordinator?
		870-14	Miscellaneous	125	75	25	25		
		870-15	Other Agency Assessments	6,784		378	6,406		SWRCB, MC Fire Chiefs
		870-16	Property Tax Admin Fees	8,000	7,000	1,000			Cost charged for admin by County
		<b>Total Administration</b>		<b>123,236</b>	<b>61,475</b>	<b>27,183</b>	<b>34,578</b>		
		<b>Debt Service</b>							
			Interest				33,000		Estimate for 1st payment Tenney Tank
			Principal						
		<b>Total Debt Service</b>		<b>33,000</b>	<b>0</b>	<b>0</b>	<b>33,000</b>		
		<b>Total Expenses</b>		<b>1,441,264</b>	<b>350,574</b>	<b>334,057</b>	<b>789,633</b>		





Inverness Public Utility District  
Board Meeting May 25, 2022

---

# Agenda Item No. 12

## **Acceptance of Extra-Help Work Agreements with Annuitants**

Agreements with Wade B. Holland and Kaaren S. Gann  
for extra-help employment during FY 2022-2023.

## Inverness Public Utility District

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

This Agreement is made on May 25, 2022, by and between the Board of Directors of the Inverness Public Utility District ("District") and Kaaren S. Gann ("Retiree") and shall be effective on July 1, 2022, 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 2010. 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 in the bookkeeper function and to provide support to the General Manger.
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 2010.
6. Retiree will not be employed in a permanent full-time or part-time or regular staff position because the position the Retiree is being hired for does not currently exist.
7. Retiree was not under the applicable normal retirement age when she 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, which position is that of the General Manager.
11. By accepting this Agreement, Retiree certifies to District that she 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 District's finances, bookkeeping, and accounting.
16. This Agreement shall be in effect from July 1, 2022, 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 440.00 unless any hours in excess of 440.00 are authorized by an action of the Board of Directors.

- 17. This Agreement shall not extend beyond June 30, 2023, 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

\_\_\_\_\_  
Kenneth J. Emanuels, President  
Board of Directors

\_\_\_\_\_  
Kaaren S. Gann

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

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

## Inverness Public Utility District

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

This Agreement is made on May 25, 2022, 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, 2022, 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 in the Inverness Water System's Accounts Receivable function and to provide training and on-the-job oversight to the General Manager and other administrative employees.
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 General 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, 2022, 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, 2023, 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

\_\_\_\_\_  
Kenneth J. Emanuels, President  
Board of Directors

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

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

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



Inverness Public Utility District  
Board Meeting May 25, 2022

---

## Agenda Item No. 13

### **Review and Approve Expenditures**

- **March 2022 and April 2022 Expenditures**
- **March 2022 and April 2022 Credit Card Charges**

1:44 PM

04/19/22

Accrual Basis

## Inverness PUD

# Monthly Expense Ledger Report

### March 2022

Date	Num	Name	Memo	Amount
<b>Mar 22</b>				
03/01/2022	14477	California State Disbursement Unit	Remit ID 200000002432706 / SDU 0600099	-804.00
03/01/2022	EFT	BB & T- CPS Operations	February 2022 ARBOX	-1.04
03/03/2022	EFT	AT&T U-verse	Internet February 2022	-69.55
03/04/2022	14478	Good & Clean, Inc.	Janitorial Services - February	-220.00
03/04/2022	14479	Grainger	Supplies	-376.93
03/04/2022	14480	Harrington Industrial Plastics	042985	-2,132.56
03/04/2022	14481	Horizon Cable TV Inc.	005-003907	-90.04
03/04/2022	14482	Piazza General Construction, Inc.	Tenney Tank Replacement Progress Billing #7	-41,877.42
03/04/2022	14483	Streamline	MaRCH 2022 Website w/Engage	-260.00
03/06/2022	EFT	PG&E	Account 9408018479-2 Utilities February 2022	-2,261.73
03/10/2022	EFT	CalPERS Health	Health Insurance March 2022	-10,004.10
03/11/2022	14484	Building Supply Center	Inverness PUD Account 155	-967.10
03/11/2022	14485	Cheda's Garage	Vehicle Repair and Maintenance	-1,685.01
03/11/2022	14486	CORE Utilities, Inc.	February service charges	-330.00
03/11/2022	14487	DeCarli's	Account # 2-45217	-822.45
03/11/2022	14488	Flume, Inc.	Rebate for Flume 2 Smart Home Water Meter	-102.84
03/11/2022	14489	Grainger	Supplies	-15.29
03/11/2022	14490	Hach Company	Customer # 108425	-71.11
03/11/2022	14491	Point Reyes Light Publishing Co., LC	Admin. Asst. job posting	-45.40
03/11/2022	14492	Quill Corporation	Office Supplies	-55.92
03/11/2022	14493	Riley F. Hurd III	Legal Fees - Parcel Tax Initiative	-720.00
03/11/2022	14494	USABluebook	70259	-48.03
03/11/2022	14495	Verizon Wireless	Account 942336110-00001 Cell Phones	-202.10
03/11/2022	EFT	Paychex	Payroll Fees	-40.00
03/14/2022	EFT	Diversified Technology	Billing Service-New Rate	-705.00
03/15/2022	14496	Internal Revenue Service	Tax Period December 31, 2021 941 Employer ID 94-2...	-185.87
03/15/2022	14497	U. S. Bank Corporate Payment Systems	4246-0445-5577-0662	-2,417.99
03/15/2022			To record 3/15/22 Direct Deposit Payroll	-7,059.81
03/15/2022			To record 3/15/22 Direct Deposit Payroll	-16,026.44
03/15/2022	Auto	Bank of America	Service fees	-127.27
03/15/2022	EFT	Paychex	Payroll Fees	-204.80
03/15/2022	EFT	Bank of America	Water Customer Autopay - Pre-Fund	-50,430.00
03/16/2022	14509		Fraudulent check	-5,000.00
03/21/2022	EFT	CalPERS - Retirement	February 2022	-5,612.09
03/21/2022	EFT	Intuit	Checks Order # 0024419169	-251.35
03/21/2022	Auto	Bank of America	Returned check	-186.00
03/28/2022	EFT	Amazon Business	Account A10CPJEJGNVN6Y	-390.81
03/28/2022	EFT	Brelje and Race Laboratories, Inc.	Sample Testing	-398.00
03/28/2022	EFT	Grainger	Supplies	-92.83
03/28/2022	EFT	Marin County Central Collections	Customer # 21595	-1,083.60
03/28/2022	EFT	Grainger	Supplies	-22.57
03/28/2022			Fraudulent withdrawal	-0.01
03/30/2022	EFT	AT&T U-verse	Internet March 2022	-69.55
03/31/2022	15000	AT&T CalNet	2/7/22 - 3/6/22	-457.86
03/31/2022			To record 3/31/22 Direct Deposit payroll	-7,684.22
03/31/2022			To record 3/31/22 Direct Deposit payroll	-16,893.12
03/31/2022	EFT	ExpertPay	Child Support Payment	-806.50
03/31/2022	EFT	Paychex	Payroll Fees	-204.80
03/31/2022	Auto	Bank of America	Monthly Analysis Fees	-812.84
<b>Mar 22</b>				<b>-180,325.95</b>

2:09 PM

05/19/22

Accrual Basis

## Inverness PUD

# Monthly Expense Ledger Report

### April 2022

Date	Num	Name	Memo	Amount
<b>Apr 22</b>				
04/01/2022	15001	American Water Works Association	Membership (06/01/22 - 05/31/23)/ Member #...	-473.00
04/01/2022	15002	Building Supply Center	Inverness PUD Account 155	-1,395.19
04/01/2022	15003	Horizon Cable TV Inc.	005-003907	-90.04
04/01/2022	15004	Marin County Central Collections	Customer # 21595	-1,247.98
04/01/2022	15005	Ramirez Tree Service & Landscape	Watershed mudslide debris clearing	-3,500.00
04/01/2022	15006	Lisa Mahaney & Art Blum	Closed Account - Credit Balance 827-310-30	-153.87
04/01/2022		Void		
04/03/2022	EFT	PG&E	Account 9408018479-2 Utilities March 2022	-2,077.05
04/03/2022	EFT	CalPERS Health	Health Insurance April 2022	-9,144.89
04/04/2022	15008	Quill Corporation	Account # 645751	-36.63
04/07/2022			To transfer funds from LAIF to operating accou...	100,000.00
04/08/2022	15009	Piazza General Construction, Inc.	Tenney Tank Replacement Progress Billing #8	-123,717.04
04/08/2022	EFT	Finli Silveiraco	Fraud Transaction	-590.00
04/08/2022	EFT	Finli Silveiraco	Fraud transaction	-1.44
04/12/2022	EFT	U. S. Bank Corporate Payment Systems	Cal Card	-1,037.08
04/12/2022	EFT	Quill Corporation	Supplies	-514.60
04/12/2022	EFT	Brelje and Race Laboratories, Inc.	Bac-T Testing	-336.00
04/12/2022	EFT	Good & Clean, Inc.	Janitorial Services - March	-220.00
04/12/2022	EFT	Grainger	Batteries	-96.09
04/12/2022	EFT	McMaster-Carr	Supplies	-286.59
04/12/2022	EFT	Streamline	April 2022 Website w/Engage	-260.00
04/15/2022			To record 4/15/2022 Direct Deposit Payroll	-7,440.70
04/15/2022			To record 4/15/2022 Direct Deposit Payroll	-16,808.50
04/15/2022	EFT	Paychex	Payroll Fees	-40.00
04/15/2022	EFT	ExpertPay	Child Support Payment	-402.00
04/15/2022	EFT	Paychex	Payroll Fees	-204.80
04/15/2022	EFT	CPS DES	AR BOX	-12.09
04/18/2022	EFT	ZENBill	Fraud transaction	-0.20
04/19/2022	EFT	CalPERS - Retirement	March 2022	-5,770.35
04/19/2022	15010	AT&T CalNet	3/7/22 - 4/6/22	-454.78
04/19/2022	15011	Cheda's Garage	Vehicle Repairs	-189.84
04/19/2022	15012	CORE Utilities, Inc.	March service charges	-600.00
04/19/2022	15013	E and M, Inc. dba Wonderware	Top View Support Renewal 3/1/22-2/28/23	-345.00
04/19/2022	15014	Kerry Lemos Electrical	SCADA Repair	-1,685.00
04/19/2022	15015	McPhail Fuel Co.	Account INVPUUD 143814	-932.81
04/19/2022	15016	Point Reyes Light Publishing Co., LC	Print & Digital subscription from 6/1/22 - 5/31/23	-90.00
04/19/2022	15017	Quill Corporation	Account # 645751	-35.69
04/19/2022	15018	Recology	Acct 1812095651 4/1/22 - 6/30/22	-130.41
04/19/2022	15019	Verizon Wireless	Account 942336110-00001 Cell Phones	-201.90
04/19/2022	15020	Alpha Analytical Laboratories, Inc.	TOC's by SM5310C	-330.00
04/19/2022	15021	Brelje & Race Engineers	Project # 02630.05 Tenney Tank Project	-4,647.50
04/19/2022	15022	Emergency Medical Products, Inc.	Account # 104	-106.37
04/19/2022	15023	Riley F. Hurd III	Legal Fees - Parcel Tax Initiative	-240.00
04/20/2022	EFT	ZENBill	Fraud Transaction	-0.96
04/28/2022	15031	Christopher D. Burdick	Closed account for 636-500-30 305 Vision	-63.00
04/28/2022	15024	Cassel, Brian	Olema structure fire	-100.00
04/28/2022	15025	Fox, Thomas	Olema structure fire	-100.00
04/28/2022	15026	Greg Eastman	Olema structure fire	-100.00
04/28/2022	15027	Hach Company	Customer # 108425	-75.20
04/28/2022	15028	Jay Borodic	Olema structure fire	-100.00
04/28/2022	15029	Jeff McBeth	Reimburse IQT test fees	-35.00
04/28/2022	15030	Pitts, Roy	Olema structure fire	-100.00
04/28/2022	15032	Hach Company	Customer # 108425	-279.86
04/28/2022	15033	Actuarial Retirement Counseling, LLC	GASB 68 Disclosure Report	-1,000.00
04/28/2022	15034	Amazon Business	Account A10CPJEJGNV6Y	-325.49
04/28/2022	15035	Harrington Industrial Plastics	042985	-191.37
04/28/2022	15036	Horizon Cable TV Inc.	005-003907	-90.04
04/28/2022	15037	Marin County Central Collections	Customer # 21595	-1,592.23
04/28/2022	15038	North Bay Petroleum	Acct# 49185	-28.61
04/28/2022	15039	Quill Corporation	Supplies	-104.50
04/28/2022	15040	Leyva, Jacob - Reimbursement	Reimbursements	-137.73
04/29/2022	EFT	Paychex	Payroll Fees	-204.80
04/29/2022	EFT	ExpertPay	Child Support Payment	-402.00
04/29/2022	PR 2		To record 4/29/2022 Direct Deposit Payroll	-7,557.50
04/29/2022	PR 2		To record 4/29/2022 Direct Deposit Payroll	-16,894.57
04/29/2022	15041	Alpha Analytical Laboratories, Inc.	Lead & Copper	-43.00
04/29/2022	15042	Barcomm Communications	Radio Repair	-403.66
04/29/2022	15043	McMaster-Carr	Supplies	-176.31

2:09 PM

05/19/22

Accrual Basis

**Inverness PUD**  
**Monthly Expense Ledger Report**  
**April 2022**

---

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
04/29/2022	EFT	U. S. Bank Corporate Payment Systems	Cal Card April 2022	-3,518.76
04/29/2022	15055	Amazon Business	Account A10CPJEJGNV6Y	-159.84
<b>Apr 22</b>				<b>-119,629.86</b>

11:42 AM

04/12/22

## Inverness PUD Reconciliation Detail

XX-7757 · Redding, Shelley - Cal Card, Period Ending 03/22/2022

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
<b>Beginning Balance</b>								456.10
<b>Cleared Transactions</b>								
<b>Charges and Cash Advances - 7 items</b>								
Credit Card Charge	02/24/2022		Inverness Park Mar...	SWRCB Meeting supplies	X	870-05 · Offic...	-75.94	-75.94
Credit Card Charge	02/24/2022		Inverness Park Mar...	SWRCB Meeting supplies	X	870-05 · Offic...	-25.10	-101.04
Credit Card Charge	02/24/2022		Inverness Park Mar...	SWRCB meeting supplies	X	870-05 · Offic...	-12.95	-113.99
Credit Card Charge	03/07/2022	7455229126	CraigsList	Admin Asst. posting	X	870-14 · Misc...	-75.00	-188.99
Credit Card Charge	03/10/2022	13355-40466	Canva	Monthly Subscription	X	870-02 · Dues...	-12.95	-201.94
Credit Card Charge	03/15/2022		Marin Independent ...	1 month Digital Subscription	X	870-02 · Dues...	-18.00	-219.94
Credit Card Charge	04/08/2022		Zoom	1 year subscription Video Conferencing	X	-SPLIT-	-149.90	-369.84
Total Charges and Cash Advances							-369.84	-369.84
<b>Payments and Credits - 1 item</b>								
Bill	02/20/2022		U. S. Bank Corpora...	S Redding Cal Card	X	20000 · Accou...	456.10	456.10
Total Cleared Transactions							86.26	86.26
Cleared Balance							-86.26	369.84
Register Balance as of 03/22/2022							-86.26	369.84
<b>Ending Balance</b>							<b>-86.26</b>	<b>369.84</b>

11:37 AM

04/12/22

## Inverness PUD Reconciliation Detail

XX-6591 · Fox, Jim - Cal Card, Period Ending 03/22/2022

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
<b>Beginning Balance</b>								1,961.89
<b>Cleared Transactions</b>								
<b>Charges and Cash Advances - 10 items</b>								
Credit Card Charge	02/25/2022	53577	Ochtochem	Fiber Repair Pin x 3 (30 piece...	X	845-01 · Supplies and Inventory	-112.17	-112.17
Credit Card Charge	02/25/2022		Bovine Bakery	Volunteer Training/Drills	X	850-01 · Volunteer Training	-21.30	-133.47
Credit Card Charge	03/02/2022		Inverness Store	Supplies	X	850-01 · Volunteer Training	-29.74	-163.21
Credit Card Charge	03/04/2022	112-86014...	Amazon	Two Way Radio Speaker	X	830-01 · Radio/Pager Repair	-89.88	-253.09
Credit Card Charge	03/04/2022	112-97775...	Amazon	Batteries	X	830-02 · Commo Supplies	-48.69	-301.78
Credit Card Charge	03/07/2022	112-68567...	Amazon	Wire mesh	X	840-02 · Building Maintenance	-41.12	-342.90
Credit Card Charge	03/09/2022	03091369...	Traffic Safety Store	Traffic cones	X	845-01 · Supplies and Inventory	-183.21	-526.11
Credit Card Charge	03/11/2022	BU-108418	Battery Universe	Radio batteries	X	830-02 · Commo Supplies	-90.39	-616.50
Credit Card Charge	03/13/2022	2127529676	Adobe	1 month Adobe Online J Fox	X	870-05 · Office Supplies, Postage, Fees	-24.99	-641.49
Credit Card Charge	03/18/2022		Inverness Store	Supplies	X	850-01 · Volunteer Training	-25.75	-667.24
Total Charges and Cash Advances							-667.24	-667.24
<b>Payments and Credits - 1 item</b>								
Bill	02/20/2022		U. S. Bank Corporat...	J Fox Cal Card	X	20000 · Accounts Payable	1,961.89	1,961.89
Total Cleared Transactions							1,294.65	1,294.65
Cleared Balance							-1,294.65	667.24
Register Balance as of 03/22/2022							-1,294.65	667.24
<b>Ending Balance</b>							<b>-1,294.65</b>	<b>667.24</b>

2:47 PM

05/12/22

## Inverness PUD Reconciliation Detail

XX-7757 · Redding, Shelley - Cal Card, Period Ending 04/22/2022

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
<b>Beginning Balance</b>								369.84
<b>Cleared Transactions</b>								
<b>Charges and Cash Advances - 9 items</b>								
Credit Card Charge	03/22/2022	100896	California Special Districts Asso...	CSDA CEQA Workshop	X	850-02 · Certification & Courses	-175.00	-175.00
Credit Card Charge	03/24/2022	DSZRCVMM	Vistaprint	Office Supplies	X	870-10 · Public Relations & Outreach	-60.99	-235.99
Credit Card Charge	03/24/2022	March 24	Bovine Bakery	Staff Meeting Supplies	X	870-14 · Miscellaneous	-13.22	-249.21
Credit Card Charge	03/29/2022	9877200	Box	1 year Subscription	X	870-05 · Office Supplies, Postage, Fees	-180.00	-429.21
Credit Card Charge	04/05/2022	1001045429	iMovr	Sit / Stand Desk	X	845-01 · Supplies and Inventory	-896.18	-1,325.39
Credit Card Charge	04/05/2022		U. S. Postal Service	Postage / Stamps	X	-SPLIT-	-117.56	-1,442.95
Credit Card Charge	04/05/2022	Apr 22	Canva	Monthly Subscription	X	870-02 · Dues & Publications	-12.95	-1,455.90
Credit Card Charge	04/12/2022	4478	Stover Seed	Tenney Tank Site Erosion Cont...	X	1371-22 · Tenney Tank Replacement	-468.99	-1,924.89
Credit Card Charge	04/13/2022	April 2022	Marin Independent Journal	1 month Digital Subscription	X	870-02 · Dues & Publications	-18.00	-1,942.89
Total Charges and Cash Advances							-1,942.89	-1,942.89
<b>Payments and Credits - 1 item</b>								
Bill	04/12/2022	S Redding ...	U. S. Bank Corporate Payment ...	Managing Account XX-0662	X	20000 · Accounts Payable	369.84	369.84
Total Cleared Transactions							-1,573.05	-1,573.05
Cleared Balance							1,573.05	1,942.89
Register Balance as of 04/22/2022							1,573.05	1,942.89
<b>Ending Balance</b>							<b>1,573.05</b>	<b>1,942.89</b>



2:58 PM  
05/12/22

## Inverness PUD Reconciliation Detail

XX-6591 · Fox, Jim - Cal Card, Period Ending 04/22/2022

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
<b>Beginning Balance</b>								667.24
<b>Cleared Transactions</b>								
<b>Charges and Cash Advances - 20 items</b>								
Credit Card Char...	03/26/2022	Mar 26	Inverness Store	Training Supplies	X	850-01 · Volunteer Training	-95.30	-95.30
Credit Card Char...	04/01/2022	72186...	Amazon	Air Horn	X	845-01 · Supplies and Inventory	-19.43	-114.73
Credit Card Char...	04/03/2022	April 3	Inverness Store	Supplies	X	870-05 · Office Supplies, Postage, Fees	-23.75	-138.48
Credit Card Char...	04/04/2022	WP02...	pollardwater.com	Hydraulic Gate Valve	X	1371-22 · Tenney Tank Replacement	-313.87	-452.35
Credit Card Char...	04/04/2022	12234...	Automationdirect.com, Inc.	ProSense Pressure Transmitter	X	1371-22 · Tenney Tank Replacement	-145.80	-598.15
Credit Card Char...	04/04/2022		Adobe	1 month Adobe Online J Fox	X	870-05 · Office Supplies, Postage, Fees	-24.99	-623.14
Credit Card Char...	04/08/2022	April 8	Inverness Store	Supplies	X	870-05 · Office Supplies, Postage, Fees	-63.96	-687.10
Credit Card Char...	04/08/2022	67130...	Amazon	Medical Supplies	X	845-01 · Supplies and Inventory	-50.71	-737.81
Credit Card Char...	04/11/2022	74178...	Amazon	Waterproof Electrical Box	X	1371-22 · Tenney Tank Replacement	-126.14	-863.95
Credit Card Char...	04/11/2022	27658...	Amazon	Waterproof Electrical Box	X	845-01 · Supplies and Inventory	-64.78	-928.73
Credit Card Char...	04/11/2022	42682...	Amazon	Cable Pulling Tape	X	845-01 · Supplies and Inventory	-47.46	-976.19
Credit Card Char...	04/12/2022	10561	Wolfe Communications	Radio Equipment	X	830-02 · Commo Supplies	-172.30	-1,148.49
Credit Card Char...	04/12/2022	13455...	Automationdirect.com, Inc.	ProSense pressure transmitter	X	1371-22 · Tenney Tank Replacement	-145.00	-1,293.49
Credit Card Char...	04/12/2022	17845...	eReplacementParts.com	Supplies	X	845-01 · Supplies and Inventory	-27.84	-1,321.33
Credit Card Char...	04/12/2022	13455...	Automationdirect.com, Inc.	Shipping Cost	X	1371-22 · Tenney Tank Replacement	-11.60	-1,332.93
Credit Card Char...	04/14/2022		Wolfe Communications	Radio Equipment	X	830-02 · Commo Supplies	-172.30	-1,505.23
Credit Card Char...	04/15/2022	96490...	Amazon	12W Multi Voltage Universal ACDC	X	845-01 · Supplies and Inventory	-13.93	-1,519.16
Credit Card Char...	04/18/2022	April 18	Inverness Store	Supplies	X	870-05 · Office Supplies, Postage, Fees	-27.70	-1,546.86
Credit Card Char...	04/18/2022		UPS	Radio Repair	X	830-01 · Radio/Pager Repair	-20.84	-1,567.70
Credit Card Char...	04/18/2022		UPS	Pickup Fee	X	870-05 · Office Supplies, Postage, Fees	-8.17	-1,575.87
Total Charges and Cash Advances							-1,575.87	-1,575.87
<b>Payments and Credits - 1 item</b>								
Bill	04/12/2022	J Fox ...	U. S. Bank Corporate Paym...	Managing Account XX-0662	X	20000 · Accounts Payable	667.24	667.24
Total Cleared Transactions							-908.63	-908.63
Cleared Balance							908.63	1,575.87
Register Balance as of 04/22/2022							908.63	1,575.87
<b>Ending Balance</b>							<b>908.63</b>	<b>1,575.87</b>



Inverness Public Utility District  
Board Meeting May 25, 2022

---

Agenda Item No. 14  
**Committee Meetings/Reports**