

INVERNESS PUBLIC UTILITY DISTRICT - Approved 2012/20123OPERATING BUDGET					
page 1		<i>Audited</i>	<i>Approved</i>	<i>Approved</i>	
		<i>FY 2010/11</i>	<i>FY 2011/12</i>	<i>FY 2012/13</i>	<i>Notes</i>
IPUD INCOME					
ADMINISTRATION REVENUE					
TAX REVENUE					
	Current Property Taxes	289,840	287,392	289,840	1
	Supplementals - Current	9,559	7,800	8,000	1
	Supplementals - Prior	253	250	250	1
	Homeowners (HOPTR) Rebate	2,074	1,010	1,500	1
	Prior Years' Taxes	487	0	0	1
	Miscellaneous Taxes	78,604	38,057	39,000	2
INTEREST INCOME					
	Local Agency Investment Fund (Interest)	7,754	4,488	3,800	3
TOTAL ADMINISTRATION REVENUE		388,571	338,997	342,390	
WATER REVENUE					
CUSTOMER REVENUE					
	Basic Charge	303,900	304,200	304,800	4
	Usage Charges	98,462	82,000	82,000	5
	Customer-Paid Work	923	500	500	6
	Cross-Connection Fees	1,020	1,020	1,020	7
	Miscellaneous Charges	2,050	500	500	8
	New Services Connection Fee	9,600	0	0	9
	Other Income	5,233	0	0	11
	Uncollectibles	(58)	0	0	
	Total Water Revenue	421,130	388,220	388,820	
MISCELLANEOUS REVENUE					
	Intergovernmental Aid	0	0	0	10
	Other Income	0	100	100	15
	Total Interest & Miscellaneous Income	0	100	100	
TOTAL WATER REVENUE		421,130	388,320	388,920	
FIRE DEPARTMENT REVENUE					
TAX REVENUE					
	Special Fire Tax	68,875	67,000	68,000	12
	Total Tax Revenue	68,875	67,000	68,000	
NONTAX INCOME					
	West Marin Emergency Services Fund	7,490	7,490	7,490	13
	Intergovernmental Aid	15,639	0	0	10
	Merchandise Sales	865	700	700	14
	Chipper Day	3,935	3,600	3,700	
	Other Income	5,943	0	0	15
	Total Nontax Income	33,872	11,790	11,890	
TOTAL FIRE REVENUE		102,747	78,790	79,890	
TOTAL IPUD REVENUE		912,448	806,107	811,200	

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IPUD EXPENSES					
ADMINISTRATION EXPENSES					
PERSONNEL					
	Health Insurance	27,262	22,538	22,841	16
	Retirement	9,933	11,435	11,937	17
	Payroll Taxes	5,918	5,603	4,566	18
	Salary, General Manager	48,552	58,170	59,683	19
	Salary, Clerical	12,225	15,065	0	19
	Accrued Vacation	0	0	8,160	20
	Worker's Compensation Insurance	0	483	443	21
	Total Personnel Costs	103,890	113,294	107,630	
OFFICE AND ADMINISTRATION					
	LAFCO Budget	376	550	550	
	Dues & Publications	1,607	1,600	1,500	
	Office Equipment Maintenance	452	452	500	22
	Miscellaneous	2,496	3,500	3,500	
	Professional Services	17,372	20,000	10,000	23
	Professional Services - Legal	98	200	200	
	Board Expenses & Elections	0	2,500	0	
	Office Supplies & Postage	3,152	4,500	4,500	
	Telephone, Internet Service	2,764	2,500	2,800	
	Travel & Meetings	1,950	2,000	2,000	24
	Bank Charges	1,054	1,000	1,000	
	Legal Advertising	487	300	300	
	Tax Collection	0	5,774	5,100	25
	Other Advertising	0	0	0	
	Total Office & Administration	31,808	44,876	31,950	
	TOTAL EXPENSES--ADMINISTRATION	135,698	158,170	139,580	
WATER DEPARTMENT EXPENSES					
PERSONNEL COSTS					
	Health Insurance	29,710	40,975	32,686	16
	Retirement	18,667	21,230	20,276	17
	Payroll Taxes	8,061	8,717	8,232	18
	Salary, Superintendent	40,572	39,437	40,461	19
	Salary, Operations & Admin.	65,462	69,761	62,204	19
	Worker's Compensation Insurance	5,414	5,806	5,720	21
	Accrued Vacation	15,166	14,066	12,612	20
	Total Personnel Costs	183,052	199,992	182,191	
PHYSICAL OPERATIONS					
	Collection & Treatment System	12,310	16,000	16,000	26
	Laboratory & Monitoring	6,314	10,000	9,000	27
	Professional Services	0	5,000	3,000	23
	Storage & Distribution System	8,167	12,000	12,000	28
	Supplies & Inventory	8,984	12,000	22,000	29
	Vehicle Operation	8,601	8,000	8,000	30
	Operator Training, Licensing	335	1,000	2,000	31
	Total Physical Operations	44,711	64,000	72,000	

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OFFICE & ADMINISTRATION					
	Billing & Collections	14,700	14,700	14,700	32
	Dues & Publications	983	1,000	1,000	
	DPH Annual Fee	3,006	3,006	3,006	33
	DPH Hourly Charges	0	0	0	33
	Legal & Misc.	7,544	1,000	1,000	
	Telephone	1,141	1,600	1,600	
	Travel & Meetings	126	200	500	24
	General Liability/Auto Insurance	6,682	6,010	6,010	34
	Total Office & Administration	34,182	27,516	27,816	
TOTAL OPERATING EXPENSES		261,945	291,508	282,007	
	Plus Depreciation	69,313	57,277	56,131	35
	Total Depreciation	69,313	57,277	56,131	
TOTAL EXPENSES--WATER		331,258	348,785	338,138	
FIRE DEPARTMENT EXPENSES					
PERSONNEL					
	Health Insurance	36,201	41,032	32,925	16
	Retirement	11,848	21,230	20,276	17
	Payroll Taxes	7,277	8,062	10,352	18
	Salary, Fire Chief	40,980	39,437	40,461	19
	Salary, Department Operations	57,305	63,362	56,233	19
	Worker's Compensation Insurance	16,244	9,259	9,829	21
	Duty Officer	0	0	36,500	19
	Accrued Vacation	17,364	14,066	12,612	20
	Volunteers' Compensation	850	1,200	1,200	36
	Total Personnel Costs	188,069	197,648	220,388	
PHYSICAL OPERATIONS					
	Dispatch & Communications	21,097	26,373	25,100	37
	Maintenance & Repair	2,810	3,100	3,000	38
	Professional Services	4,200	2,400	2,400	23
	Supplies & Inventory	16,897	16,000	20,000	29
	Education, Programs & Incentives	19,609	22,000	25,000	39
	Utilities	3,228	3,000	4,000	
	Vehicle Operations	7,628	8,000	8,000	30
	Total Physical Operations	75,469	80,873	87,500	
OFFICE & ADMINISTRATION					
	Dues & Publications	150	300	800	
	Miscellaneous	1,672	2,000	2,000	
	Telephone	1,064	1,100	1,100	
	Travel & Meetings	124	200	200	24
	Tax Collection	6,988	1,426	1,450	25
	General Liability/Auto Insurance	10,590	11,260	11,260	34
	Total Office & Administration	20,588	16,286	16,810	
TOTAL EXPENSES--FIRE		284,126	294,807	324,698	
TOTAL IPUD EXPENSES		751,082	801,762	802,416	
IPUD INCOME LESS EXPENSES		161,367	4,345	8,784	

