

Inverness Public Utility District

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

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		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
		Total Personnel Costs		1,098,208	285,799	197,654	614,755		
		830 Dispatch & Communications							
		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
		Total Dispatch & Communications		31,030	0	31,030	0		
		833 Collection & Treatment							
		833-01	Chemicals	5,000			5,000		
		Total Collection & Treatment		5,000	0	0	5,000		
		835 Lab & Monitoring							
		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
		Total Lab & Monitoring		9,500	0	0	9,500		
		840 Maintenance & Utilities							
		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		
		Total Maintenance & Utilities		80,900	1,500	12,200	67,200		
		843 Fire Prevention							
		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
		Total Fire Prevention		30,500	-	30,500	-		
		844 Storage & Distribution							
		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		
		Total Storage & Distribution		7,100	0	0	7,100		

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		845 Supplies and Inventory								
		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
		Total Supplies and Inventory			28,290	1,800	14,990	11,500		
		850 Training								
		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.
		Total Training			11,500		10,500	1,000		
		860 Vehicle Operations								
		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
		Total Vehicle Operations			16,000		10,000	6,000		
		870 Administration								
		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
		Total Administration			123,236	61,475	27,183	34,578		
		Debt Service								
			Interest					33,000		Estimate for 1st payment Tenney Tank
			Principal							
		Total Debt Service			33,000	0	0	33,000		
		Total Expenses			1,441,264	350,574	334,057	789,633		

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Utility District**

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						-63,699	294,975	-134,367	-257,307		
					Interfund Allocation						
				997-01	Allocation from District to Water		-257,307		257,307		
				997-02	Allocation from Water to District						
				997-03	Allocation from District to Fire		-134,367	134,367			
				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						
				Net			-96,699	0	0	0	