

**Inverness Public Utility District  
FY 2017/2018 Budget**

1		<i>Approved</i>	<i>Approved</i>	<i>Approved</i>	<i>Draft</i>
2		<i>FY 2014/15</i>	<i>FY 2015/16</i>	<i>FY 2016/17</i>	<i>FY 2017/18</i>
<b>3</b>	<b>INCOME</b>				
<b>4</b>	<b>ADMINISTRATION REVENUE</b>				
5	TAX REVENUE				
6	Current Property Taxes	307,394	\$310,468	\$330,881	\$350,000
7	Supplemental - Current	11,127	\$13,535	\$16,137	\$17,347
8	Supplemental - Prior	244	\$206	\$258	\$277
9	Homeowners (HOPTR) Rebate	2,123	\$1,013	\$2,026	\$2,178
10	Prior Years' Taxes	200	\$200	\$521	\$560
11	Miscellaneous Taxes (District)	72,000	\$72,000	\$78,069	\$78,069
12					\$448,432
13	INTEREST INCOME				
14	LAIF (Interest)	3,800	\$3,800	\$3,800	\$3,800
15					
16	<b>TOTAL ADMIN. REVENUE</b>	<b>396,888</b>	<b>\$401,222</b>	<b>\$431,692</b>	<b>\$452,232</b>
17					
18	<b>WATER REVENUE</b>				
19	CUSTOMER REVENUE				
20	Basic Charge	305,400	\$305,400	\$308,700	\$324,135
21	Usage Charge	85,000	\$75,000	\$85,000	\$89,250
22	Customer-Paid Work	500	\$500	\$500	\$3,000
23	Cross-Connection Fees	1,200	\$1,200	\$1,140	\$1,140
24	Miscellaneous Charges	500	\$500	\$500	\$525
25	New Services Connection Fee	0	\$0	\$0	\$0
26	Other Income	0	\$0	\$0	\$0
27	Uncollectibles	0	\$0	\$0	\$0
28	<b>Total Customer Revenue</b>	<b>392,600</b>	<b>\$382,600</b>	<b>\$395,840</b>	<b>\$418,050</b>
29					
30	MISCELLANEOUS REVENUE				
31	Intergovernmental Aid	0	\$0	\$0	\$0
32	Other Income	100	\$100	\$100	\$105
33	<b>Total Interest &amp; Misc. Income</b>	<b>100</b>	<b>\$100</b>	<b>\$100</b>	<b>\$105</b>
34					
35	<b>TOTAL WATER REVENUE</b>	<b>392,700</b>	<b>\$382,700</b>	<b>\$395,940</b>	<b>\$418,155</b>
36					
37	<b>FIRE DEPARTMENT REVENUE</b>				
38	TAX REVENUE				
39	Special Fire Tax	68,000	\$68,000	\$68,800	-
40	<b>Total Tax Revenue</b>	<b>68,000</b>	<b>\$68,000</b>	<b>\$68,800</b>	<b>\$68,270</b>
41					
42	NONTAX INCOME				
43	WM Emergency Services Fund	7,490	\$7,490	\$7,490	\$3,500
44	Intergovernmental Aid	0	\$0	\$0	\$0
45	Merchandise Sales	0	\$500	\$500	\$500
46	Chipper Day	2,400	\$2,600	\$2,600	\$2,100
47	Other Income	0	\$0	\$0	\$0
48	<b>Total Nontax Income</b>	<b>9,890</b>	<b>\$10,590</b>	<b>\$10,590</b>	<b>\$6,100</b>
49					
50	<b>TOTAL FIRE REVENUE</b>	<b>77,890</b>	<b>\$78,590</b>	<b>\$79,390</b>	<b>\$74,370</b>
51					
52	<b>TOTAL REVENUE</b>	<b>867,478</b>	<b>\$862,512</b>	<b>\$907,022</b>	<b>\$944,757</b>

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53					
54	<b>EXPENSES</b>				
55	<b>ADMINISTRATION EXPENSES</b>				
56	PERSONNEL				
57	Health Insurance	26,346	\$26,048	\$30,510	\$32,000
58	Retirement	16,788	\$16,499	\$16,590	\$13,000
59	Payroll Taxes	6,188	\$6,426	\$6,776	\$7,000
60	Salary, General Manager	80,890	\$84,000	\$86,184	\$83,300
61	Salary, Clerical	2,600	\$1,500	\$0	\$20,000
62	Accrued Vacation	6,500	\$10,448	\$0	\$3,300
63	Worker's Compensation Insurance	286	\$455	\$455	\$2,700
64	<b>Total Personnel Costs</b>	<b>139,598</b>	<b>\$145,376</b>	<b>\$140,515</b>	<b>\$161,300</b>
65					
66	OFFICE AND ADMINISTRATION				
67	LAFCO Budget	\$550	\$850	\$850	\$850
68	Dues & Publications	1,800	\$1,800	\$1,800	\$1,800
69	Office Equipment Maintenance	500	\$500	\$500	\$500
70	Miscellaneous (Computer, etc.)	2,000	\$1,000	\$3,500	\$3,000
71	Professional Services	10,315	\$10,725	\$11,050	\$22,000
72	Professional Services - Legal	200	\$200	\$200	\$300
73	Board Expenses & Elections	500	\$3,000	\$0	\$3,000
74	Office Supplies & Postage	4,000	\$4,000	\$4,000	\$4,000
75	Telephone, Internet Service	3,000	\$3,500	\$3,900	\$4,500
76	Travel & Meetings	750	\$500	\$500	\$1,000
77	Bank Charges	1,000	\$1,000	\$1,200	\$2,000
78	Legal Advertising	300	\$300	\$300	\$300
79	Tax Collection	5,252	\$5,400	\$5,600	\$6,200
80	GASB 45 & 68 Reporting	0	\$8,000	\$5,000	\$4,000
81	Other Advertising	0	\$0	\$0	\$2,100
82	<b>Total Office &amp; Administration</b>	<b>30,167</b>	<b>\$40,775</b>	<b>\$38,400</b>	<b>\$55,550</b>
83					
84	<b>TOTAL EXPENSES--ADMIN.</b>	<b>169,765</b>	<b>\$186,151</b>	<b>\$178,915</b>	<b>\$216,850</b>
85					
86	<b>WATER DEPARTMENT EXPENSES</b>				
87	PERSONNEL COSTS				
88	Health Insurance	30,175	\$29,071	\$31,639	\$33,000
89	Retirement	21,223	\$22,757	\$30,804	\$32,000
90	Payroll Taxes	8,400	\$9,359	\$8,889	\$9,500
91	Salary, Superintendent./Engineer	42,476	\$45,964	\$47,159	\$66,023
92	Salary, Operations & Admin.	62,303	\$71,207	\$73,058	\$80,000
93	Worker's Comp. Insurance	3,249	\$4,337	\$3,942	\$5,000
94	Accrued Vacation	19,028	\$24,909	\$28,000	\$3,000
95	<b>Total Personnel Costs</b>	<b>186,854</b>	<b>\$207,604</b>	<b>\$223,491</b>	<b>\$228,523</b>
96					
97	PHYSICAL OPERATIONS				
98	Collection & Treatment System	17,000	\$15,000	\$15,500	\$15,500
99	Laboratory & Monitoring	9,000	\$9,800	\$10,000	\$15,000
100	Professional Services	3,000	\$2,000	\$500	\$2,000
101	Storage & Distribution System	16,000	\$14,000	\$16,000	\$18,000
102	Supplies & Inventory	12,000	\$16,000	\$14,500	\$20,000
103	Vehicle Operation	8,000	\$8,000	\$9,000	\$6,000
104	Operator Training, Licensing	1000	\$1,000	\$1,000	\$3,000
105	<b>Total Physical Operations</b>	<b>66,000</b>	<b>\$65,800</b>	<b>\$66,500</b>	<b>\$79,500</b>
106					

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1		Approved	Approved	Approved	Draft
2		FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18
107	OFFICE & ADMINISTRATION				
108	Billing & Collections	14,700	\$7,680	\$7,680	\$7,680
109	Dues & Publications	1,000	\$900	\$900	\$900
110	DPH Annual Fee	3,006	\$3,006	\$3,006	\$3,006
111	DPH Hourly Charges	0	\$0	\$0	\$0
112	Legal & Misc.	500	\$500	\$500	\$500
113	Telephone	2,000	\$3,200	\$3,700	\$6,000
114	Travel & Meetings	500	\$500	\$500	\$1,000
115	General Liability/Auto Insurance	5,478	\$5,478	\$5,478	\$5,478
116	<b>Total Office &amp; Administration</b>	<b>27,184</b>	<b>\$21,264</b>	<b>\$21,764</b>	<b>\$24,564</b>
117					
118	<b>TOTAL OPERATING EXPENSES</b>	<b>280,038</b>	<b>\$294,668</b>	<b>\$311,755</b>	<b>\$332,587</b>
119					
120	Plus Depreciation	52,114	\$51,247	\$51,247	\$63,675
121	<b>Total Depreciation</b>	<b>52,114</b>	<b>\$51,247</b>	<b>\$51,247</b>	<b>\$63,675</b>
122					
123	<b>TOTAL EXPENSES--WATER</b>	<b>332,152</b>	<b>\$345,915</b>	<b>\$363,002</b>	<b>\$396,262</b>
124					
125	<b>FIRE DEPARTMENT EXPENSES</b>				
126	PERSONNEL				
127	Health Insurance	26,458	\$25,437	\$27,896	\$34,000
128	Retirement	21,223	\$26,393	\$19,471	\$0
129	Payroll Taxes	10,487	\$10,702	\$10,858	\$8,000
130	Salary, Fire Chief	42,476	\$45,964	\$47,159	\$49,000
131	Salary, Department Operations	92,380	\$55,130	\$56,558	\$63,000
132	Worker's Compensation Insurance	6,759	\$8,808	\$8,039	\$5,000
133	Duty Officer	36,500	\$36,500	\$36,500	\$25,000
134	Accrued Vacation	19,028	\$24,909	\$28,000	\$4,000
135	Volunteers' Compensation	1,200	\$1,200	\$1,200	\$1,200
136	<b>Total Personnel Costs</b>	<b>256,511</b>	<b>\$235,043</b>	<b>\$235,681</b>	<b>\$189,200</b>
137					
138	PHYSICAL OPERATIONS				
139	Dispatch & Communications	25,100	\$25,000	\$27,000	\$27,000
140	Maintenance & Repair	3,000	\$2,500	\$3,300	\$12,000
141	Professional Services	2,700	\$2,700	\$2,700	\$2,700
142	Supplies & Inventory	12,000	\$12,500	\$13,000	\$10,000
143	Education, Programs & Incentives	24,000	\$23,000	\$19,000	\$15,000
144	Utilities	3,500	\$3,000	\$4,000	\$4,000
145	Vehicle Operations	8,000	\$8,000	\$9,000	\$9,000
146	<b>Total Physical Operations</b>	<b>78,300</b>	<b>\$76,700</b>	<b>\$78,000</b>	<b>\$79,700</b>
147					
148	OFFICE & ADMINISTRATION				
149	Dues & Publications	800	\$800	\$800	\$1,500
150	Miscellaneous	2,000	\$2,000	\$2,000	\$2,000
151	Telephone	1,300	\$1,300	\$2,200	\$2,200
152	Travel & Meetings	200	\$200	\$200	\$500
153	Tax Collection	1,466	\$1,466	\$1,466	\$1,466
154	General Liability/Auto Insurance	10,264	\$10,264	\$10,264	\$10,264
155	<b>Total Office &amp; Administration</b>	<b>16,030</b>	<b>\$16,030</b>	<b>\$16,930</b>	<b>\$17,930</b>
156					
157	<b>TOTAL EXPENSES--FIRE</b>	<b>16,230</b>	<b>\$16,230</b>	<b>\$330,611</b>	<b>\$286,830</b>
158					
159	<b>TOTAL EXPENSES</b>	<b>#REF!</b>	<b>#REF!</b>	<b>\$872,528</b>	<b>\$899,942</b>
160					

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161	<b>INCOME LESS EXPENSES</b>	#REF!	#REF!	\$34,494	\$44,815