

RESOLUTION NO. 22-42

**A RESOLUTION OF THE TAHOE CITY PUBLIC UTILITY DISTRICT
ADOPTING THE WATER FUND OPERATING AND CAPITAL BUDGETS FOR 2023**

WHEREAS, the Board of Directors (Board) of the Tahoe City Public Utility District (District) is responsible for approving or rejecting budgets and plans; and has sole authority for budgeting new capital projects, authorizing impacts related to staffing, including changes to the number of full-time staff positions of the District, authorizing the transfer of cash between funds, and the use of undesignated net position and unassigned fund balance; and

WHEREAS, per the direction of the Board, the General Manager of the District recommends and submits to the Board of Directors a Proposed Annual Water Fund Budget for the calendar year commencing on January 1, 2023 and ending December 31, 2023, which budget is attached as Exhibit A; and

WHEREAS, the Board has reviewed the Proposed Annual Budget through various Committee meetings and a Board workshop; and

WHEREAS, the Proposed Annual Water Fund Budget incorporates within it operating, non-operating, special studies, debt service and capital expenditures; and

WHEREAS, expenditures for all operating expenditures, excluding depreciation, total \$6,050,105, non-operating and special studies expenditures total \$118,712, debt service payments total \$92,170, and expenditures for all capital improvement projects total \$12,521,601, the result of which is a combined total for the Water fund of \$18,782,588; and

WHEREAS, the Board delegates to the General Manager the authority to manage District financial operations and to expend District funds for the operation of the District and for capital replacement and improvement projects all in conformity with the Board-approved annual District operating and capital budgets; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Tahoe City Public Utility District hereby resolves that the Annual Water Budget of the Tahoe City Public Utility District is adopted.

PASSED AND ADOPTED on the 18th day of November 2022, at a regular meeting of the Board of Directors of Tahoe City Public Utility District by the following vote:

AYES: Scoville, Friedman, Beals, Wilkins, Pang

NOES: None

ABSENT: None

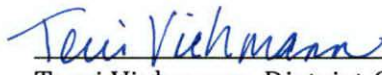
TAHOE CITY PUBLIC UTILITY DISTRICT

BY:



John Pang, President

ATTEST:



Terri Viehmann, District Clerk

TAHOE CITY PUBLIC UTILITY DISTRICT
EXHIBIT A
ADOPTING THE WATER OPERATING, NON-OPERATING, SPECIAL STUDIES AND CAPITAL
BUDGETS FOR 2023

<u>Expenditures</u>	<u>Proposed 2023</u>
Operating Expense (exclude Depreciation)	\$ 6,050,105
Non-operating and Special Studies Expense	118,712
Debt Service Payments	<u>92,170</u>
Total Operations & Non-operations	6,260,987
Capital Expenditures	<u>12,521,601</u>
Total	<u>\$ 18,782,588</u>

Tahoe City Public Utility District
Water Fund
2023 Proposed Budget
Statement of Revenues, Expenditures, Change in Net Position and Surplus (Deficit)

	Budget 2022	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Base - Residential	\$ 6,019,960	\$ 6,397,182	\$ 377,222
Base-Commercial	609,388	703,796	94,408
Base - Fire Protection Svs	327,947	341,469	13,522
Consumption - Residential	1,308,838	1,160,670	(148,168)
Consumption - Commercial	287,998	292,815	4,817
Connection Fees	37,000	37,000	-
Property Tax	384,761	211,988	(172,773)
Rental Income	45,107	49,450	4,343
Other	13,100	24,000	10,900
Total Revenues	9,034,099	9,218,370	184,271
Direct Operating Expenses			
Personnel cost	1,902,592	2,069,355	166,763
Professional Services	63,000	165,012	102,012
Charges & Services	361,871	374,060	12,189
Materials & Supplies	482,597	504,821	22,224
Insurance	46,540	43,575	(2,965)
Utilities	390,887	377,222	(13,665)
Total Direct Operating Expenses	3,247,487	3,534,045	286,558
Net Operating Income (Loss)	5,786,612	5,684,325	(102,287)
Less other expenses, allocations, project recovery			
Depreciation	(1,392,588)	(1,331,904)	60,684
Amortization	(245,391)	(245,388)	3
Governance & Admin. Services	(1,021,130)	(1,267,002)	(245,872)
Eng/Tech Svs/GIS Allocation	(1,245,065)	(1,249,058)	(3,993)
Project recovery - Water	40,000	39,996	(4)
Project recovery-Operating	16,750	19,650	2,900
Net Income before Other Non-Operating	1,939,188	1,650,619	(288,569)
Non-Operating Revenues and (Expenses)			
Capital Grant Revenue	45,064	1,881,780	1,836,717
Property Tax for Debt Service	47,593	46,084	(1,509)
Penalties Revenue	47,500	54,000	6,500
Interest Income	9,600	29,389	19,789
Other Revenue	1,800	6,000	4,200
Discounts Earned	60	-	(60)
Proceeds from asset Sales	360	-	(360)
County Collection Fee	(1,836)	(2,712)	(876)
Interest Expense	(95,186)	(92,170)	3,016
Special Studies - Net Expense	(53,400)	(116,000)	(62,600)
Total Non-Operating Revenues (Expenses)	1,555	1,806,371	1,804,817
Change in Net Position	1,940,743	3,456,990	1,516,248
Adjustments for Cash Flow			
Depreciation / Amortization	1,637,979	1,577,292	(60,687)
Pension Asset Amortization	-	-	-
Debt Service Principal	12,500,000	5,631,497	(6,868,503)
Capital Expenditures / Goodwill	(12,668,047)	(12,521,601)	146,446
Total Adjustments for Cash Flow	1,469,932	(5,312,812)	(6,782,744)
Net Surplus (Deficit)	\$ 3,410,675	\$ (1,855,822)	\$ (5,266,497)

Tahoe City Public Utility District
Water Fund
Department 23-11: Water Production
2023 Proposed Budget
Net Operating Income (Loss)

	Budget 2022	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Base - Residential	\$ 6,019,960	\$ 6,397,182	\$ 377,222
Base - Commercial	609,388	703,796	94,408
Base - Fire Protection Services	327,947	341,469	13,522
Consumption - Residential	1,308,838	1,160,670	(148,168)
Consumption - Commercial	287,998	292,815	4,817
Connection Fees	37,000	37,000	-
Property Tax Used for Rate Transition	384,761	211,988	(172,773)
Rental Income	45,107	49,450	4,343
Other	13,100	24,000	10,900
Total revenue	9,034,099	9,218,370	184,271
Direct Operating Expenses			
Personnel cost	894,452	960,498	66,046
Professional Services	8,250	52,756	44,506
Charges & Services	181,289	185,722	4,433
Materials & Supplies	138,285	145,027	6,742
Insurance	21,918	20,164	(1,754)
Utilities	265,108	268,451	3,343
Total Direct Operating Expenses	1,509,302	1,632,618	123,316
Net Operating Income (Loss)	7,524,797	7,585,752	60,955
Less other expenses, allocations, project recovery			
Depreciation	(169,733)	(171,936)	(2,203)
Amortization	(245,391)	(245,388)	3
Governance & Admin. Services	(473,612)	(587,650)	(114,038)
Eng/Tech Svs/GIS Allocation	(577,940)	(577,026)	914
Project recovery - Water	10,000	9,996	(4)
Project recovery-Operating	8,374	9,824	1,450
Total other expenses, allocations, project recovery	(1,448,302)	(1,562,180)	(113,878)
Net Income before Other Cost & Non-Operating	\$ 6,076,495	\$ 6,023,572	\$ (52,923)

Tahoe City Public Utility District
Water Fund
Department 23-12: Storage, Transmission, Distribution
2023 Proposed Budget
Operating Cost

			\$ Chg. Budget to Budget Inc. (Dec.)
	Budget 2022	Proposed 2023	
Direct Operating Expenses			
Personnel cost	\$ 1,008,140	\$ 1,108,857	\$ 100,717
Professional Services	54,750	112,256	57,506
Charges & Services	180,582	188,338	7,756
Materials & Supplies	344,312	359,794	15,482
Insurance	24,622	23,411	(1,211)
Utilities	125,779	108,771	(17,008)
Total Direct Operating Expenses	1,738,185	1,901,427	163,242
Add Other expenses, allocations, project recovery			
Depreciation	1,222,855	1,159,968	(62,887)
Governance & Admin. Services	547,518	679,352	131,834
Eng/Tech Svs/GIS Allocation	667,125	672,032	4,907
Project recovery - Water	(30,000)	(30,000)	-
Project recovery-Operating	(8,376)	(9,826)	(1,450)
Total other expenses, allocations, project recovery	2,399,122	2,471,526	72,404
Total Operating Cost	\$ 4,137,307	\$ 4,372,953	\$ 235,646

**Tahoe City Public Utility District
Water
2023 Proposed Capital Budget**

ENGINEERING PROJECTS

	Amount
Public Projects Relocations/Upgrades (EIP) (P&D/CONST)	\$ 10,000
Hwy 28 Conductor Crossing Project (CONST)	1,079,290
Dardanelles WLR (P&D/CONST)*	1,275,306
West Lake Tahoe Regional Water Treatment Plant (FINANCED) (CONST)*	7,079,193
Lower Meeks Bay PRV (P&D)*	154,325
Smart Meter Replacement Program (CONST)	700,000
Rubicon Wells 2 & 3 - Backup Power Project (P&D)*	171,341
Rubicon Tank No. 1 Water Feed Line Replacement (P&D)*	45,180
The Villas WLR (P&D)	198,240
Concrete Tank Rehabilitation (Four Seasons & Tahoe Tavern) (PRELIM)	16,300
West Shore Storage Augmentation (Storage Only) - (P&D)	250,603
Tahoe Cedars Water System Distribution Improvements - (P&D)	500,000
Madden Creek Water System Distribution Improvements (P&D)	215,000
Admin. Building Projects - EV Charging and Boiler Project (From Parks Cap. - 1/3 Cost Share) (P&D/CONST)	98,394
	11,793,172

OPERATIONAL PROJECTS

Lake Forest Water System - Abandon Existing LFWC Facilities (CONST)	15,000
Tahoe Cedars System Upgrades (Immediate) (CONST)	5,500
Madden Creek System Upgrades (Immediate) (CONST)	10,000
Cedar Point Condo Water Service Line Replacements (CONST)	8,000
Transfer Switch Replacement (CONST)	17,000
Large Commercial/Domestic Meter Replacement Program (CONST)	35,547
Riley Springs Vault Rehabilitation (CONST)	62,000
Rubicon Tank No.2 Exterior Recoating (CONST)	75,000
Lower Highlands Tank Interior Exterior Recoating (w/ Ladder Mods) (CONST)	330,000
	558,047

Vehicles*

2013 Chevy K1500 Unit #4, Utilities	20,500
2008 Ford F-450 Unit #11, Utilities	65,000
2015 Ram 1500 Unit #51, Utilities	22,000
2016 Ford F-150 Unit #17, Utilities	32,550
	140,050

G&AS

1/3 of G&AS Capital Allocated to Water Fund	30,333
	30,333

Grand Total Expenditure

\$ 12,521,601

*50% of full capital expense is allocated between the Water & Sewer Fund

Other Supporting 2023 Budget Schedules

- **Engineering**
- **Technical Services & Geographic Information System (GIS)**
- **Special Studies**
- **Governance & Administrative Services**

Tahoe City Public Utility District
Engineering Department
2023 Proposed Budget
Operating Expenses, Allocations, and Project Recovery

	Budget 2022	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel cost	\$ 1,572,343	\$ 1,815,203	\$ 242,860
Professional Services	29,400	32,280	2,880
Charges & Services	24,903	37,530	12,627
Materials & Supplies	8,022	23,364	15,342
Insurance	42,166	40,680	(1,486)
Utilities	1,200	1,200	-
Total Direct Operating Expenses	1,678,034	1,950,257	272,223
Other expenses, allocations, project recovery			
Governance & Admin. Services	528,889	656,237	127,348
Eng/Tech Svcs/GIS Allocation	(1,051,980)	(946,813)	105,167
Project recovery - Water	(490,352)	(744,968)	(254,616)
Project recovery - Sewer	(267,149)	(370,656)	(103,507)
Project recovery - GSS/Parks/Rec	(271,642)	(418,257)	(146,615)
Project recovery-Operating	(125,800)	(125,800)	-
Total other expenses, allocations, project recovery	(1,678,034)	(1,950,257)	(272,223)
Total Eng. Expenses, Allocations, & Proj Recovery	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Technical Services & Geographic Information System (GIS)
2023 Proposed Budget
Revenue, Expenses, and Allocations

	Budget 2022	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Flat Permit & Inspection Fees	\$ 41,502	\$ 39,832	\$ (1,670)
Total Revenues	41,502	39,832	(1,670)
Direct Operating Expenses			
Personnel cost	816,881	978,666	161,785
Professional Services	46,688	20,028	(26,660)
Charges & Services	74,466	70,330	(4,136)
Materials & Supplies	22,221	23,029	808
Insurance	18,933	22,217	3,284
Utilities	1,140	1,140	-
Total Direct Operating Expenses	980,329	1,115,410	135,081
Net Operating Income (Loss)	(938,827)	(1,075,578)	(136,751)
Allocations			
Governance & Admin. Services	(308,966)	(383,361)	(74,395)
Eng/Tech Svs/GIS Allocation	1,247,792	1,458,938	211,146
Blank			
	938,826	1,075,577	136,751
Total Technical Services & GIS	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Special Studies
2023 Proposed Budget
Operating Expenses and Project Recovery

	Budget 2022	Proposed Budget 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Professional Service	\$ 386,064	\$ 391,548	\$ 5,484
Charges & Services	15,000	12,000	(3,000)
Total Direct Operating Expenses	401,064	403,548	2,484
Project Recovery			
Project recovery - Water	(53,400)	(116,000)	(62,600)
Project recovery - Sewer	(50,000)	(125,850)	(75,850)
Project recovery - GSS/Parks/Rec	(297,664)	(161,698)	135,966
Total Expense & Project Recovery	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Governance & Administrative Services
2023 Proposed Budget
Net Operating Cost

	2022 Budget	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel	\$ 2,756,304	\$ 3,555,532	\$ 799,228
Professional services	229,075	275,300	46,225
Charges and services	404,023	464,778	60,755
Materials and supplies	80,275	77,322	(2,953)
Insurance	69,793	77,826	8,033
Utilities	64,641	49,481	(15,160)
Total Direct Operating Expenses	3,604,111	4,500,239	896,128
Project Recovery	52,000	36,208	(15,792)
Allocations			
Tech Svs.	(308,966)	(383,361)	(74,395)
Engineering	(528,889)	(656,237)	(127,348)
Sewer	(768,620)	(953,692)	(185,072)
Water	(1,021,130)	(1,267,002)	(245,872)
Golf	(295,099)	(366,155)	(71,056)
Recreation	(175,338)	(217,557)	(42,219)
Parks	(558,069)	(692,443)	(134,374)
Total Allocations	(3,656,111)	(4,536,447)	(745,962)
Total Expense, Project Recovery, & Allocations	\$ -	\$ -	\$ -

RESOLUTION NO. 22-43

**A RESOLUTION OF THE TAHOE CITY PUBLIC UTILITY DISTRICT
ADOPTING THE SEWER FUND OPERATING AND CAPITAL BUDGETS FOR 2023**

WHEREAS, the Board of Directors (Board) of the Tahoe City Public Utility District (District) is responsible for approving or rejecting budgets and plans; and has sole authority for budgeting new capital projects, authorizing impacts related to staffing, including changes to the number of full-time staff positions of the District, authorizing the transfer of cash between funds, and the use of undesignated net position and unassigned fund balance; and

WHEREAS, per the direction of the Board, the General Manager of the District recommends and submits to the Board of Directors a Proposed Annual Sewer Fund Budget for the calendar year commencing on January 1, 2023 and ending December 31, 2023, which budget is attached as Exhibit A; and

WHEREAS, the Board has reviewed the Proposed Annual Budget through various Committee meetings and a Board workshop; and

WHEREAS, the Proposed Annual Sewer Fund Budget incorporates within it operating, non-operating, special studies, and capital expenditures; and

WHEREAS, expenditures for all operating expenditures, excluding depreciation, total \$4,755,263, non-operating and special studies expenditures total \$128,562, and expenditures for all capital improvement projects total \$5,356,666, the result of which is a combined total for the Sewer fund of \$10,240,491; and

WHEREAS, the Board delegates to the General Manager the authority to manage District financial operations and to expend District funds for the operation of the District and for capital replacement and improvement projects all in conformity with the Board-approved annual District operating and capital budgets; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Tahoe City Public Utility District hereby resolves that the Annual Sewer Budget of the Tahoe City Public Utility District is adopted.

PASSED AND ADOPTED on the 18th day of November 2022, at a regular meeting of the Board of Directors of Tahoe City Public Utility District by the following vote:


AYES: Scoville, Friedman, Beals, Wilkins, Pang

NOES: None

ABSENT: None


TAHOE CITY PUBLIC UTILITY DISTRICT

BY:



John Pang, President

ATTEST:



Terri Viehmann, District Clerk

**TAHOE CITY PUBLIC UTILITY DISTRICT
EXHIBIT A
ADOPTING THE SEWER OPERATING, NON-OPERATING, SPECIAL STUDIES AND CAPITAL**

<u>Expenditures</u>	<u>Proposed 2023</u>
Operating Expense (exclude Depreciation)	\$ 4,755,263
Non-operating and Special Studies Expense	<u>128,562</u>
Total Operations & Non-operations	4,883,825
Capital Expenditures	<u>5,356,666</u>
Total	<u>\$ 10,240,491</u>

**Tahoe City Public Utility District
Sewer Fund
2023 Proposed Budget
Statement of Revenues, Expenditures, Change in Net Position and Surplus (Deficit)**

	Budget 2022	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Sewer - Residential	\$ 4,929,655	\$ 5,156,785	\$ 227,130
Sewer - Comm	1,000,048	1,054,063	54,015
Connection Fees	15,000	15,000	-
Other	29,224	62,120	32,896
Total Revenues	5,973,927	6,287,968	314,041
Direct Operating Expenses			
Personnel	1,733,645	1,955,718	222,073
Professional services	19,250	48,252	29,002
Charges and services	256,323	257,933	1,610
Materials and supplies	308,523	320,468	11,945
Insurance	41,907	41,016	(891)
Utilities	111,760	129,077	17,317
Total Direct Operating Expenses	2,471,408	2,752,464	281,056
Net Operating Income (Loss)	3,502,519	3,535,504	32,985
Less other expenses, allocations, project recovery			
Depreciation	(664,765)	(672,600)	(7,835)
Governance & Admin. Services	(768,620)	(953,692)	(185,072)
Eng/Tech Svs/GIS Allocation	(1,014,808)	(1,049,107)	(34,299)
Project recovery - Sewer	70,004	45,000	(25,004)
Project recovery-Operating	16,750	19,650	2,900
Total other expenses, allocations, project recovery	(2,361,439)	(2,610,749)	(249,310)
Net Income before Other Non-Operating	1,141,080	924,755	(216,325)
Non-Operating Revenues and Expenses			
Capital Grant Revenue	-	-	-
Penalties Revenue	34,000	54,000	20,000
Interest Income	20,400	88,287	67,887
Other Revenue	3,300	6,000	2,700
Proceeds from asset Sales	3,000	3,000	-
County Collection Fee	(1,900)	(2,712)	(812)
Special Studies - Net Expense	(50,000)	(125,850)	(75,850)
Total Non-Operating Revenues (Expenses)	8,800	22,725	13,925
Change in Net Position	1,149,880	947,480	(202,400)
Adjustments for Cash Flow			
Depreciation	664,765	672,600	7,835
Capital Expenditures	(3,514,318)	(5,356,666)	(1,842,348)
	(2,849,553)	(4,684,066)	(1,834,513)
Total Surplus(Deficit)	\$ (1,699,673)	\$ (3,736,586)	\$ (2,036,913)

Tahoe City Public Utility District
Sewer Fund
Department 25-21: Sewer Pump Stations
2023 Proposed Budget
Net Operating Income (Loss)

	Budget 2022	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Sewer - Residential	\$ 4,929,655	\$ 5,156,785	\$ 227,130
Sewer - Comm	1,000,048	1,054,063	54,015
Connection Fees	15,000	15,000	-
Other	7,000	12,000	5,000
Total Revenues	5,951,703	6,237,848	286,145
Direct Operating Expenses			
Personnel	851,665	979,780	128,115
Professional services	13,250	30,256	17,006
Charges and services	135,255	130,610	(4,645)
Materials and supplies	145,558	134,641	(10,917)
Insurance	20,915	20,824	(91)
Utilities	97,000	114,317	17,317
Total Direct Operating Expenses	1,263,643	1,410,428	146,785
Net Operating Income (Loss)	4,688,060	4,827,420	139,360
Less depreciation, allocations, project recovery			
Depreciation	(411,936)	(399,492)	12,444
Governance & Admin. Services	(398,147)	(494,015)	(95,868)
Eng/Tech Svs/GIS Allocation	(525,673)	(545,434)	(19,761)
Project recovery - Sewer	35,004	35,004	-
Project recovery-Operating	8,374	9,824	1,450
Total other expenses, allocations, project recovery	(1,292,378)	(1,394,113)	(101,735)
Net Income before Other Cost & Non-Operating	\$ 3,395,682	\$ 3,433,307	\$ 37,625

Tahoe City Public Utility District
Sewer Fund
Department 25-22: Sewer Line Maintenance
2023 Proposed Budget
Operating Cost

	Budget 2022	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel	\$ 866,123	\$ 954,577	\$ 88,454
Professional services	6,000	17,996	11,996
Charges and services	120,568	125,823	5,255
Materials and supplies	155,965	175,327	19,362
Insurance	20,578	19,719	(859)
Utilities	9,000	9,000	-
Total Direct Operating Expenses	1,178,234	1,302,442	124,208
Less depreciation, allocations, project recovery			
Depreciation	252,829	273,108	20,279
Governance & Admin. Services	370,473	459,677	89,204
Eng/Tech Svs/GIS Allocation	489,135	503,673	14,538
Project recovery - Sewer	(35,000)	(9,996)	25,004
Project recovery-Operating	(8,376)	(9,826)	(1,450)
Total other expenses, allocations, project recovery	1,069,061	1,216,635	147,574
Total Operating Cost	\$ 2,247,295	\$ 2,519,077	\$ 271,782

Tahoe City Public Utility District
Sewer Fund
Department 25-23: Maintenance Joint Use Facility
2023 Proposed Budget
Net Operating Income (Loss)

	Budget 2022	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Other	\$ 22,224	\$ 50,120	\$ 27,896
Total Revenues	22,224	50,120	27,896
Direct Operating Expenses			
Personnel	15,857	21,361	5,504
Charges and services	500	1,500	1,000
Materials and supplies	7,000	10,500	3,500
Insurance	415	472	57
Utilities	5,760	5,760	-
Total Direct Operating Expenses	29,532	39,593	10,061
Net Operating Income (Loss)	\$ (7,308)	\$ 10,527	\$ 17,835

**Tahoe City Public Utility District
Sewer
2023 Proposed Capital Budget**

ENGINEERING PROJECTS	<u>Amount</u>
Line Replacement/Sliplining /Manhole Rehabilitation /Lateral Repairs (P&D/CONST)	\$ 50,000
McKinney Sewer Pump Station - WLTRWTP Modifications (CONST)	172,915
SPS Storage Improvement (CONST)	2,204,404
Dollar Edgewater Phase 3 - Revetment (PD/CONST)	675,870
Emergency Bypass Facilities (Pump Stations & Force Mains) (CONST)	1,303,201
Dollar/Edgewater Lakefront SLR (PD/CONST)	245,000
Sixth Avenue Sewer Line Replacement (PD/CONST)	99,399
Metering Manholes (PD/CONST)	107,100
Admin. Building Projects - EV Charging and Boiler Project (Parks Cap. - 1/3 Cost Share) (PD/CONST)	98,394
	<u>4,956,283</u>
OPERATIONAL PROJECTS	
Satellite Pump Station Controls (CONST)	50,000
Spare Pumps (P&D/CONST)	50,000
Pump Station Flow Meters & Bypass Ports (P&D/CONST)	30,000
Equipment or Facility Replacement/Upgrades (CONST)	100,000
	<u>230,000</u>
Vehicles*	
2013 Chevy K1500 Unit #4, Utilities	20,500
2008 Ford F-450 Unit #11, Utilities	65,000
2015 Ram 1500 Unit #51, Utilities	22,000
2016 Ford F-150 Unit #17, Utilities	32,550
	<u>140,050</u>
G&AS	
1/3 of G&AS Capital Allocated to Sewer Fund	30,333
	<u>30,333</u>
Grand Total Expenditure	<u>\$ 5,356,666</u>

*50% of full capital expense is allocated between the Water & Sewer Fund

Other Supporting 2023 Budget Schedules

- **Engineering**
- **Technical Services & Geographic Information System (GIS)**
- **Special Studies**
- **Governance & Administrative Services**

Tahoe City Public Utility District
Engineering Department
2023 Proposed Budget
Operating Expenses, Allocations, and Project Recovery

	Budget 2022	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel cost	\$ 1,572,343	\$ 1,815,203	\$ 242,860
Professional Services	29,400	32,280	2,880
Charges & Services	24,903	37,530	12,627
Materials & Supplies	8,022	23,364	15,342
Insurance	42,166	40,680	(1,486)
Utilities	1,200	1,200	-
Total Direct Operating Expenses	1,678,034	1,950,257	272,223
Other expenses, allocations, project recovery			
Governance & Admin. Services	528,889	656,237	127,348
Eng/Tech Svs/GIS Allocation	(1,051,980)	(946,813)	105,167
Project recovery - Water	(490,352)	(744,968)	(254,616)
Project recovery - Sewer	(267,149)	(370,656)	(103,507)
Project recovery - GSS/Parks/Rec	(271,642)	(418,257)	(146,615)
Project recovery-Operating	(125,800)	(125,800)	-
Total other expenses, allocations, project recovery	(1,678,034)	(1,950,257)	(272,223)
Total Eng. Expenses, Allocations, & Proj Recovery	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Technical Services & Geographic Information System (GIS)
2023 Proposed Budget
Revenue, Expenses, and Allocations

	Budget 2022	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Flat Permit & Inspection Fees	\$ 41,502	\$ 39,832	\$ (1,670)
Total Revenues	41,502	39,832	(1,670)
Direct Operating Expenses			
Personnel cost	816,881	978,666	161,785
Professional Services	46,688	20,028	(26,660)
Charges & Services	74,466	70,330	(4,136)
Materials & Supplies	22,221	23,029	808
Insurance	18,933	22,217	3,284
Utilities	1,140	1,140	-
Total Direct Operating Expenses	980,329	1,115,410	135,081
Net Operating Income (Loss)	(938,827)	(1,075,578)	(136,751)
Allocations			
Governance & Admin. Services	(308,966)	(383,361)	(74,395)
Eng/Tech Svs/GIS Allocation	1,247,792	1,458,938	211,146
Blank			
	938,826	1,075,577	136,751
Total Technical Services & GIS	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Special Studies
2023 Proposed Budget
Operating Expenses and Project Recovery

	Budget 2022	Proposed Budget 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Professional Service	\$ 386,064	\$ 391,548	\$ 5,484
Charges & Services	15,000	12,000	(3,000)
Total Direct Operating Expenses	401,064	403,548	2,484
Project Recovery			
Project recovery - Water	(53,400)	(116,000)	(62,600)
Project recovery - Sewer	(50,000)	(125,850)	(75,850)
Project recovery - GSS/Parks/Rec	(297,664)	(161,698)	135,966
Total Expense & Project Recovery	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Governance & Administrative Services
2023 Proposed Budget
Net Operating Cost

	2022 Budget	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel	\$ 2,756,304	\$ 3,555,532	\$ 799,228
Professional services	229,075	275,300	46,225
Charges and services	404,023	464,778	60,755
Materials and supplies	80,275	77,322	(2,953)
Insurance	69,793	77,826	8,033
Utilities	64,641	49,481	(15,160)
Total Direct Operating Expenses	3,604,111	4,500,239	896,128
Project Recovery	52,000	36,208	(15,792)
Allocations			
Tech Svs.	(308,966)	(383,361)	(74,395)
Engineering	(528,889)	(656,237)	(127,348)
Sewer	(768,620)	(953,692)	(185,072)
Water	(1,021,130)	(1,267,002)	(245,872)
Golf	(295,099)	(366,155)	(71,056)
Recreation	(175,338)	(217,557)	(42,219)
Parks	(558,069)	(692,443)	(134,374)
Total Allocations	(3,656,111)	(4,536,447)	(745,962)
Total Expense, Project Recovery, & Allocations	\$ -	\$ -	\$ -

RESOLUTION NO. 22-44

**A RESOLUTION OF THE TAHOE CITY PUBLIC UTILITY DISTRICT
ADOPTING THE GOVERNMENTAL FUNDS OPERATING AND CAPITAL BUDGETS FOR 2023**

WHEREAS, the Board of Directors (Board) of the Tahoe City Public Utility District (District) is responsible for approving or rejecting budgets and plans; and has sole authority for budgeting new capital projects, authorizing impacts related to staffing, including changes to the number of full-time staff positions of the District, authorizing the transfer of cash between funds, and the use of undesignated net position and unassigned fund balance; and

WHEREAS, per the direction of the Board, the General Manager of the District recommends and submits to the Board of Directors a Proposed Annual Governmental Funds Budget for the calendar year commencing on January 1, 2023 and ending December 31, 2023, which budget is attached as Exhibit A; and

WHEREAS, the Board has reviewed the Proposed Annual Budget through various Committee meetings and a Board workshop; and

WHEREAS, the Proposed Annual Governmental Funds Budget incorporates within it operating, non-operating, special studies, debt service and capital expenditures; and

WHEREAS, expenditures for all operating expenditures total \$6,845,574, non-operating and special studies expenditures total \$310,546, debt service payments total \$139,703, and expenditures for all capital improvement projects total \$3,423,262, the result of which is a combined total for the Governmental Funds of \$10,719,085; and

WHEREAS, the Board delegates to the General Manager the authority to manage District financial operations and to expend District funds for the operation of the District and for capital replacement and improvement projects all in conformity with the Board-approved annual District operating and capital budgets; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Tahoe City Public Utility District hereby resolves that the 2023 Annual Governmental Funds Budget of the Tahoe City Public Utility District is adopted.

PASSED AND ADOPTED on the 18th day of November 2022, at a regular meeting of the Board of Directors of Tahoe City Public Utility District by the following vote:


AYES: Scoville, Friedman, Beals, Wilkins, Pang

NOES: None

ABSENT: None


TAHOE CITY PUBLIC UTILITY DISTRICT

BY:



John Pang, President

ATTEST:



Terri Viehmann, District Clerk

TAHOE CITY PUBLIC UTILITY DISTRICT
EXHIBIT A
ADOPTING THE GOVERNMENTAL FUNDS OPERATING, NON-OPERATING, SPECIAL STUDIES

<u>Expenditures</u>	<u>Proposed 2023</u>
Operating Expense	\$ 6,845,574
Non-operating and Special Studies Expense	310,546
Debt Service Payments	<u>139,703</u>
Total Operations & Non-operations	7,295,823
Capital Expenditures	<u>3,423,262</u>
Total	<u>\$ 10,719,085</u>

Tahoe City Public Utility District
Governmental Funds (Fund 10 & Fund 50)
2023 Proposed Budget
Statement of Revenues, Expenditures, Change in Fund Balance and Surplus (Deficit)

	Amended 2022	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
User Fee	\$ 819,080	\$ 1,392,221	\$ 573,141
Season Pass Revenue	276,285	305,856	29,571
Retail Sales	42,850	41,494	(1,356)
Sidewalk Assessment Revenue	27,510	28,060	550
Grant Revenue	27,338	38,650	11,312
Golf Lesson Revenue	6,240	5,106	(1,134)
Rental Income	302,225	312,954	10,729
Maintenance Svs Revenue	396,874	487,090	90,216
Other	180,747	196,496	15,749
Total Revenue	2,079,149	2,807,927	728,778
Direct Operating Expenses			
Personnel	2,899,845	3,146,969	247,124
Professional services	44,111	42,800	(1,311)
Charges and services	643,630	726,863	83,233
Materials and supplies	1,014,286	1,036,050	21,764
Insurance	54,068	55,119	1,051
Utilities	295,993	311,532	15,539
Total Direct Operating Expenses	4,951,933	5,319,333	367,400
Net Operating Income (Loss) Before Allocations & Project Recovery	(2,872,784)	(2,511,406)	361,378
Allocation & Project Recovery			
Governance & Admin. Services	(1,028,506)	(1,276,155)	(247,649)
Eng/Tech Svs/GIS Allocation	(39,899)	(107,586)	(67,687)
Project Recovery - Operating	(107,300)	(142,500)	(35,200)
Total Allocation & Project Recovery	(1,175,705)	(1,526,241)	(350,536)
Net Operating Loss	(4,048,489)	(4,037,647)	10,842
Non-Operating Revenue and Expenses			
Property Tax	8,500,148	9,743,460	1,243,312
Property Tax used for Debt Service	(139,703)	(139,703)	-
Property Tax used for Water Debt Service	(47,593)	(46,084)	1,509
Property Tax used water rate transition	(384,761)	(211,988)	172,773
Interest Income	32,004	174,403	142,399
Other Revenue	5,300	-	(5,300)
Discounts Earned	180	-	(180)
Proceeds from asset Sales	360	-	(360)
County Collection Fee	(107,496)	(148,848)	(41,352)
Special Studies - Net Expense	(297,664)	(161,698)	135,966
Total Non-Operating Revenue (Expenses)	7,560,775	9,209,542	1,648,767
Capital Grants & Capital Outlay			
Capital Grant Revenue	561,753	672,716	110,963
Capital outlay	(4,328,436)	(3,423,262)	905,174
Change in Fund Balance	\$ (254,397)	\$ 2,421,349	\$ 2,675,746

Tahoe City Public Utility District
Parks Department
Departments 10-11 through 10-19
2023 Proposed Budget
Statement of Revenues and Expenditures

	Amended 2022	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
User Fee	\$ 133,280	\$ 449,117	\$ 315,837
Season Pass Revenue	64,585	30,856	(33,729)
Sidewalk Assessment Revenue	27,510	28,060	550
Other	123,745	144,746	21,001
Grant Revenue	9,468	1,554	(7,914)
Maintenance Service Revenue	396,874	487,090	90,216
Rental Revenue	195,291	190,683	(4,608)
Total Revenue	950,753	1,332,106	381,353
Direct Operating Expenses			
Personnel	1,513,588	1,581,643	68,055
Professional services	32,711	23,400	(9,311)
Charges and services	357,739	342,790	(14,949)
Materials and supplies	717,174	730,828	13,654
Insurance	26,824	30,149	3,325
Utilities	191,773	200,715	8,942
Total Direct Operating Expenses	2,839,809	2,909,525	69,716
Net Operating Income (Loss)	(1,889,056)	(1,577,419)	311,637
Allocations & Project Recovery			
Parks allocation	388,721	462,966	74,245
Parks & rec. admin allocation	(127,405)	(146,458)	(19,053)
Governance & Admin. Services	(558,069)	(692,443)	(134,374)
Eng/Tech Svs/GIS Allocation	(39,899)	(107,586)	(67,687)
Project recovery - Operating	(95,800)	(131,000)	(35,200)
Total Allocations & Project Recovery	(432,452)	(614,521)	(182,069)
Net Operating Loss	(2,321,508)	(2,191,940)	129,568
Property Tax Used for Operations	2,321,508	2,191,940	(129,568)
Net Operating Loss after Property Tax	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Recreation Department
Departments 10-21 through 10-29
2023 Proposed Budget
Statement of Revenues and Expenditures

	Budget	2022	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues				
User Fee	\$	334,300	\$ 540,650	\$ 206,350
Other		46,412	47,300	888
Grant Revenue		17,870	37,096	19,226
Total Revenue		398,582	625,046	226,464
Direct Operating Expenses				
Personnel		684,965	805,551	120,586
Professional services		600	600	-
Charges and services		150,675	224,305	73,630
Materials and supplies		67,254	78,207	10,953
Insurance		12,849	11,603	(1,246)
Utilities		2,766	2,766	-
Total Direct Operating Expenses		919,109	1,123,032	203,923
Net Operating Income (Loss)		(520,527)	(497,986)	22,541
Allocations & Project Recovery				
Parks & rec. admin allocation		(40,029)	(46,015)	(5,986)
Governance & Admin. Services		(175,338)	(217,557)	(42,219)
Total Allocations & Project Recovery		(215,367)	(263,572)	(48,205)
Net Operating Loss		(735,893)	(761,558)	(25,665)
Property Tax Used for Operations		735,893	761,558	25,665
Net Operating Loss after Property Tax	\$	-	\$ -	\$ -

Tahoe City Public Utility District
Golf & Winter Sports Park
Departments 10-31 through 10-34
2023 Proposed Budget
Statement of Revenues and Expenditures

	Amended 2022	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
User Fee	\$ 351,500	\$ 402,454	\$ 50,954
Season Pass Revenue	211,700	275,000	63,300
Retail Sales	42,850	41,494	(1,356)
Golf Lesson Revenue	6,240	5,106	(1,134)
Rental Income	106,934	122,271	15,337
Other	10,590	4,450	(6,140)
Total Revenue	729,814	850,775	120,961
Direct Operating Expenses			
Personnel	481,184	505,346	24,162
Professional services	9,300	17,300	8,000
Charges and services	131,018	154,822	23,804
Materials and supplies	229,098	226,255	(2,843)
Insurance	7,957	6,882	(1,075)
Utilities	99,654	106,251	6,597
Total Direct Operating Expenses	958,211	1,016,856	58,645
Net Operating Income (Loss)	(228,397)	(166,081)	62,316
Allocations & Project Recovery			
Parks allocation	(388,721)	(462,966)	(74,245)
Parks & rec. admin allocation	(67,370)	(77,445)	(10,075)
Governance & Admin. Services	(295,099)	(366,155)	(71,056)
Project Recovery-Operating	(11,500)	(11,500)	-
Total Allocations & Project Recovery	(762,690)	(918,066)	(155,376)
Net Operating Loss	(991,087)	(1,084,147)	(93,060)
Property Tax Used for Operations	991,087	1,084,147	93,060
Net Operating Loss after Property Tax	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Parks & Recreation Administration
Department 10-90
2023 Proposed Budget
Statement of Expenditures & Allocations

	Amended 2022	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel	\$ 220,109	\$ 254,428	\$ 34,319
Professional services	1,500	1,500	-
Charges and services	4,197	4,946	749
Materials and supplies	760	760	-
Insurance	6,438	6,484	46
Utilities	1,800	1,800	-
Total Direct Operating Expenses	234,804	269,918	35,114
Allocations			
Parks	(127,405)	(146,458)	(19,053)
Recreation	(40,029)	(46,015)	(5,986)
Golf & Winter Sports Park	(67,370)	(77,445)	(10,075)
Total Allocations	(234,804)	(269,918)	(35,114)
Net Operating Expenses & Allocations	\$ -	\$ -	\$ -

**Tahoe City Public Utility District
Governmental
2023 Proposed Capital Budget**

Projects	District Funded	Outside Funding Secured	Outside Funding Not Secured
Boiler Replacement (1/3 Share)	\$98,394		
EV Charging (1/3 Share)			
Sequoia Crossing Safety Enhancement Upgrades	\$20,000	\$41,660	
Solar Powered Trails MPH Signage	\$25,604		\$60,144
Multi-Use Trail Rehab & Safety Improvements	\$235,367		
Irrigation Transmission Line - Operational Improvements			
Drainage Repair Program - Operational Improvements			
Bunker Drainage/Sand - Operational Improvements	\$50,000		
Golf Cart Paths - Operational Improvements			
Tee Box Reconstruction - Operational Improvements			
TCGC 3rd Hole Safety and Mobility Improvements	\$269,313		
TCGC 2nd Hole Improvements	\$66,088		
TCGC Practice Area Rehab	\$24,747	\$42,960	\$5,000
TCGC Irrigation Renovation	\$20,000		
TCGC/WSP Drainage Repair/Rehab	\$55,000		
WSP Ski Equipment Replacement (New)	\$13,138		
TCCC Building Occupancy Conversion (Small Project)	\$295,046		
TCCC Security Camera & IT Infrastructure	\$38,539		
TCCC Ongoing Grounds Capital Improvements	\$20,000		
TCCC EV Charging	\$72,668		
TCCC Backup Power	\$32,000		
Lake Forest Boat Ramp Dredging Project	\$283,200		
Lake Forest Boat Ramp Bathroom Improvements	\$453,565	\$252,952	
Multi-Facility Signage Project	\$171,942		\$270,000
Rideout Scoreboard Replacement	\$8,389		
	<u>\$2,253,000</u>	<u>\$337,572</u>	<u>\$335,144</u>
Equipment			
Lely Fertilizer Spreader/Replacement of original Fert Spreader	\$6,935		
Used Travel Trailers	\$45,000		
Honda 1336 Snow Blowers Replacement	\$38,894		
Kubota Workman Replacement/moved up in Fleet Plan	\$29,708		
90 HP Outboard Motor		\$15,576	
	<u>\$120,537</u>	<u>\$15,576</u>	<u>\$0</u>
Vehicles			
2011 Ford F-150 Pickup, Park Unit 35	\$41,000		
2011 Ford F-250 Service Body, Parks Veh#34	\$50,000		
Parks - New Vehicle	\$65,100		
Parks- Snow Removal Equipment	\$175,000		
	<u>\$331,100</u>	<u>\$0</u>	<u>\$0</u>
G&AS			
1/3 of G&AS Capital Allocated to General Fund	\$30,333		
	<u>\$30,333</u>		
	<u>\$2,734,970</u>	<u>\$353,148</u>	<u>\$335,144</u>
2023 Total		<u>\$3,423,262</u>	

Other Supporting 2023 Budget Schedules

- **Engineering**
- **Technical Services & Geographic Information System (GIS)**
- **Special Studies**
- **Governance & Administrative Services**

Tahoe City Public Utility District
Engineering Department
2023 Proposed Budget
Operating Expenses, Allocations, and Project Recovery

	Budget 2022	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel cost	\$ 1,572,343	\$ 1,815,203	\$ 242,860
Professional Services	29,400	32,280	2,880
Charges & Services	24,903	37,530	12,627
Materials & Supplies	8,022	23,364	15,342
Insurance	42,166	40,680	(1,486)
Utilities	1,200	1,200	-
Total Direct Operating Expenses	1,678,034	1,950,257	272,223
Other expenses, allocations, project recovery			
Governance & Admin. Services	528,889	656,237	127,348
Eng/Tech Svs/GIS Allocation	(1,051,980)	(946,813)	105,167
Project recovery - Water	(490,352)	(744,968)	(254,616)
Project recovery - Sewer	(267,149)	(370,656)	(103,507)
Project recovery - GSS/Parks/Rec	(271,642)	(418,257)	(146,615)
Project recovery-Operating	(125,800)	(125,800)	-
Total other expenses, allocations, project recovery	(1,678,034)	(1,950,257)	(272,223)
Total Eng. Expenses, Allocations, & Proj Recovery	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Technical Services & Geographic Information System (GIS)
2023 Proposed Budget
Revenue, Expenses, and Allocations

	Budget 2022	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Flat Permit & Inspection Fees	\$ 41,502	\$ 39,832	\$ (1,670)
Total Revenues	41,502	39,832	(1,670)
Direct Operating Expenses			
Personnel cost	816,881	978,666	161,785
Professional Services	46,688	20,028	(26,660)
Charges & Services	74,466	70,330	(4,136)
Materials & Supplies	22,221	23,029	808
Insurance	18,933	22,217	3,284
Utilities	1,140	1,140	-
Total Direct Operating Expenses	980,329	1,115,410	135,081
Net Operating Income (Loss)	(938,827)	(1,075,578)	(136,751)
Allocations			
Governance & Admin. Services	(308,966)	(383,361)	(74,395)
Eng/Tech Svs/GIS Allocation	1,247,792	1,458,938	211,146
Blank			
	938,826	1,075,577	136,751
Total Technical Services & GIS	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Special Studies
2023 Proposed Budget
Operating Expenses and Project Recovery

	Budget 2022	Proposed Budget 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Professional Service	\$ 386,064	\$ 391,548	\$ 5,484
Charges & Services	15,000	12,000	(3,000)
Total Direct Operating Expenses	401,064	403,548	2,484
Project Recovery			
Project recovery - Water	(53,400)	(116,000)	(62,600)
Project recovery - Sewer	(50,000)	(125,850)	(75,850)
Project recovery - GSS/Parks/Rec	(297,664)	(161,698)	135,966
Total Expense & Project Recovery	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Governance & Administrative Services
2023 Proposed Budget
Net Operating Cost

	2022 Budget	Proposed 2023	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel	\$ 2,756,304	\$ 3,555,532	\$ 799,228
Professional services	229,075	275,300	46,225
Charges and services	404,023	464,778	60,755
Materials and supplies	80,275	77,322	(2,953)
Insurance	69,793	77,826	8,033
Utilities	64,641	49,481	(15,160)
Total Direct Operating Expenses	3,604,111	4,500,239	896,128
Project Recovery	52,000	36,208	(15,792)
Allocations			
Tech Svs.	(308,966)	(383,361)	(74,395)
Engineering	(528,889)	(656,237)	(127,348)
Sewer	(768,620)	(953,692)	(185,072)
Water	(1,021,130)	(1,267,002)	(245,872)
Golf	(295,099)	(366,155)	(71,056)
Recreation	(175,338)	(217,557)	(42,219)
Parks	(558,069)	(692,443)	(134,374)
Total Allocations	(3,656,111)	(4,536,447)	(745,962)
Total Expense, Project Recovery, & Allocations	\$ -	\$ -	\$ -