

Tahoe City Public Utility District

Tahoe City Public Utility District

2024 Operating Budget

(For the periods January – December)

Adopted November 17, 2023

RESOLUTION NO. 23-36

**A RESOLUTION OF THE TAHOE CITY PUBLIC UTILITY DISTRICT
ADOPTING THE WATER FUND OPERATING AND CAPITAL BUDGETS FOR 2024**

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, 2024, and ending December 31, 2024, 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 \$6,596,245, non-operating and special studies expenditures total \$161,172, debt service payments total \$100,900, and expenditures for all capital improvement projects total \$8,416,475, the result of which is a combined total for the Water fund of \$15,274,792; 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 2024 Annual Water Budget of the Tahoe City Public Utility District is adopted.

PASSED AND ADOPTED on the 17th day of November 2023, at a regular meeting of the Board of Directors of Tahoe City Public Utility District by the following vote:

AYES: Pang, Scoville, Friedman, Beals
NOES: None
ABSENT: Wilkins


TAHOE CITY PUBLIC UTILITY DISTRICT

BY:



Ellie Beals, Vice 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 2024**

<u>Expenditures</u>	<u>Proposed Budget 2024</u>
Operating Expense (exclude Depreciation)	\$ 6,596,245
Non-operating and Special Studies Expense	161,172
Debt Service Payments	<u>100,900</u>
Total Operations & Non-operations	6,858,317
Capital Expenditures	<u>8,416,475</u>
Total	<u>\$ 15,274,792</u>

Tahoe City Public Utility District
Water Fund
2024 Proposed Budget
Statement of Revenues, Expenditures, Change in Net Position and Surplus (Deficit)

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Base - Residential	\$ 6,397,182	\$ 6,823,331	\$ 426,149
Base-Commercial	703,796	737,452	33,656
Base - Fire Protection Svs	341,469	386,025	44,556
Consumption - Residential	1,160,670	1,281,895	121,225
Consumption - Commercial	292,815	320,610	27,795
Connection Fees	37,000	37,000	-
Property Tax	211,988	-	(211,988)
Rental Income	49,450	50,169	719
Other	24,000	24,000	-
Total Revenues	9,218,370	9,660,482	442,112
Direct Operating Expenses (exclude dep)			
Personnel cost	2,069,355	2,386,119	316,764
Professional Services	165,012	173,950	8,938
Charges & Services	374,060	419,266	45,206
Materials & Supplies	504,821	564,224	59,403
Insurance	43,575	60,791	17,216
Utilities	377,222	407,199	29,977
Total Direct Operating Expenses	3,534,045	4,011,549	477,504
Net Operating Income (Loss)	5,684,325	5,648,933	(35,392)
Less other expenses, allocations, project recovery			
Governance & Admin. Services	(1,267,002)	(1,290,688)	(23,686)
Eng/Tech Svs/GIS Allocation	(1,249,058)	(1,294,008)	(44,950)
Project recovery - Water	39,996	120,000	80,004
Project recovery-Operating	19,650	40,000	20,350
Net Income before Other Non-Operating	3,227,911	3,224,237	(3,674)
Non-Operating Revenues and (Expenses)			
Capital Grant Revenue	1,881,780	-	(1,881,780)
Property Tax for Debt Service	46,084	50,400	4,316
Penalties Revenue	54,000	54,000	-
Interest Income	29,389	141,432	112,043
Other Revenue	6,000	6,000	-
County Collection Fee	(2,712)	(2,712)	-
Interest Expense	(92,170)	(100,900)	(8,730)
Special Studies - Net Expense	(116,000)	(158,460)	(42,460)
Total Non-Operating Revenues (Expenses)	1,806,371	(10,240)	(1,816,611)
Change in Net Position	5,034,282	3,213,997	(1,820,285)
Adjustments for Cash Flow			
SRF Loan Proceeds	5,631,497	3,735,404	(1,896,093)
Capital Expenditures	(12,521,600)	(8,416,475)	4,105,126
Total Adjustments for Cash Flow	(6,890,103)	(4,681,071)	2,209,033
Net Surplus (Deficit)	\$ (1,855,821)	\$ (1,467,074)	\$ 388,748
Projected Cash Beginning January 1, 2024		7,016,244	
Projected Cash Ending Balance December 31, 2024		\$ 5,549,171	

Tahoe City Public Utility District
Water Fund
Department 23-11: Water Production
2024 Proposed Budget
Net Operating Income (Loss)

			\$ Chg. Budget to Budget Inc. (Dec.)
	Budget 2023	Proposed 2024	
Revenues			
Base - Residential	\$ 6,397,182	\$ 6,823,331	\$ 426,149
Base - Commercial	703,796	737,452	33,656
Base - Fire Protection Services	341,469	386,025	44,556
Consumption - Residential	1,160,670	1,281,895	121,225
Consumption - Commercial	292,815	320,610	27,795
Connection Fees	37,000	37,000	-
Property Tax Used for Rate Transition	211,988	-	(211,988)
Rental Income	49,450	50,169	719
Other	24,000	24,000	-
Total revenue	9,218,370	9,660,482	442,112
Direct Operating Expenses			
Personnel cost	960,498	1,028,583	68,085
Professional Services	52,756	56,500	3,744
Charges & Services	185,722	203,378	17,656
Materials & Supplies	145,027	157,267	12,240
Insurance	20,164	26,235	6,071
Utilities	268,451	302,700	34,249
Total Direct Operating Expenses	1,632,618	1,774,663	142,045
Net Operating Income (Loss)	7,585,752	7,885,819	300,067
Less other expenses, allocations, project recovery			
Depreciation	(171,936)	(201,444)	(29,508)
Amortization	(245,388)	(245,388)	-
Governance & Admin. Services	(587,650)	(598,635)	(10,985)
Eng/Tech Svs/GIS Allocation	(577,026)	(572,448)	4,578
Project recovery - Water	9,996	20,000	10,004
Project recovery-Operating	9,824	60,000	50,176
Total other expenses, allocations, project recovery	(1,562,180)	(1,537,915)	24,265
Net Income before Other Cost & Non-Operating	\$ 6,023,572	\$ 6,347,904	\$ 324,332

Tahoe City Public Utility District
Water Fund
Department 23-12: Storage, Transmission, Distribution
2024 Proposed Budget
Operating Cost

			\$ Chg. Budget to Budget Inc. (Dec.)
	Budget 2023	Proposed 2024	
Direct Operating Expenses			
Personnel cost	\$ 1,108,857	\$ 1,357,536	\$ 248,679
Professional Services	112,256	117,450	5,194
Charges & Services	188,338	215,888	27,550
Materials & Supplies	359,794	406,957	47,163
Insurance	23,411	34,556	11,145
Utilities	108,771	104,499	(4,272)
Total Direct Operating Expenses	1,901,427	2,236,886	335,459
Add Other expenses, allocations, project recovery			
Depreciation	1,159,968	1,204,308	44,340
Governance & Admin. Services	679,352	692,053	12,701
Eng/Tech Svs/GIS Allocation	672,032	721,560	49,528
Project recovery - Water	(30,000)	(20,000)	10,000
Project recovery-Operating	(9,826)	(60,000)	(50,174)
Total other expenses, allocations, project recovery	2,471,526	2,537,921	66,395
Total Operating Cost	\$ 4,372,953	\$ 4,774,807	\$ 401,854

**Tahoe City Public Utility District
Water
2024 Capital Budget**

ENGINEERING PROJECTS

	Amount
Public Projects Relocations/Upgrades (EIP) (P&D/CONST)	\$ 10,000
Hwy 28 Conductor Crossing Project (CONST)	245,000
Dardanelles WLR (CONST)	10,000
West Lake Tahoe Regional Water Treatment Plant (FINANCED) (CONST)	3,735,404
Smart Meter Replacement Program (CONST)	700,000
Eidelweiss Development Agreement Contribution (CONST)	160,000
The Villas WLR (P&D/CONST)	117,330
Lower Meeks Bay PRV (P&D)	270,457
Rubicon Wells 2 & 3 - Backup Power Project (P&D)	240,526
Rubicon Tank No. 1 Water Feed Line Replacement (P&D)	141,360
Concrete Tank Rehabilitation (Four Seasons & Tahoe Tavern) (P&D/CONST)	54,950
West Shore Storage Augmentation (Storage Only)- 2 Tanks) (P&D)	222,771
Madden Creek Water System Distribution Improvements P&D (Ph.3 & 4) (P&D)	256,531
Tahoe Cedars Water System Distribution Improvements - PDB Procurement (P&D)	533,539
Tahoe Cedars Water System Distribution Replacement - PDB Design/Const. (P&D)	600,000
CA FLAP SR89 - Fanny Bridge - Water Relocations (CONST)	170,150
	7,468,018

OPERATIONAL PROJECTS

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
	519,547

Vehicles*

2015 Ram 3500, Utilities, Unit 12	47,500
2015 Ford F-350, Utilities Unit 9	41,638
2013 Chevy 3500, Service Body, Utilities Unit 3	41,638
2008 Ford F-450, Utilities Unit 11	90,644
	221,420

G&AS

G&AS Projects-1/3 Cost Share (Water/Sewer/Parks) (P&D/CONST)	207,489
	207,489

Grand Total Expenditure

\$ 8,416,474

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

Other Supporting 2024 Budget Schedules

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

Tahoe City Public Utility District
Engineering Department
2024 Proposed Budget
Operating Expenses, Allocations, and Project Recovery

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel cost	\$ 1,815,203	\$ 1,879,461	\$ 64,258
Professional Services	32,280	32,280	-
Charges & Services	37,530	43,472	5,942
Materials & Supplies	23,364	16,981	(6,383)
Insurance	40,680	52,272	11,592
Utilities	1,200	1,680	480
Total Direct Operating Expenses	1,950,257	2,026,146	75,889
Other expenses, allocations, project recovery			
Governance & Admin. Services	656,237	668,506	12,269
Eng/Tech Svs/GIS Allocation	(946,813)	(1,018,728)	(71,915)
Project recovery - Water	(744,968)	(766,392)	(21,424)
Project recovery - Sewer	(370,656)	(375,276)	(4,620)
Project recovery - GSS/Parks/Rec	(418,257)	(408,456)	9,801
Project recovery-Operating	(125,800)	(125,800)	-
Total other expenses, allocations, project recovery	(1,950,257)	(2,026,146)	(75,889)
Total Eng. Expenses, Allocations, & Proj Recovery	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Technical Services & Geographic Information System (GIS)
2024 Proposed Budget
Revenue, Expenses, and Allocations

			\$ Chg. Budget to Budget Inc. (Dec.)	
	Budget 2023	Proposed 2024		
Revenues				
Flat Permit & Inspection Fees	\$ 39,832	\$ 38,524	\$	(1,308)
Total Revenues	39,832	38,524		(1,308)
Direct Operating Expenses				
Personnel cost	978,666	905,296		(73,370)
Professional Services	20,028	28,794		8,766
Charges & Services	70,330	73,147		2,817
Materials & Supplies	23,029	21,360		(1,669)
Insurance	22,217	25,632		3,415
Utilities	1,140	980		(160)
Total Direct Operating Expenses	1,115,410	1,055,209		(60,201)
Net Operating Income (Loss)	(1,075,578)	(1,016,685)		58,893
Allocations				
Governance & Admin. Services	(383,361)	(390,531)		(7,170)
Eng/Tech Svcs/GIS Allocation	1,458,938	1,407,216		(51,722)
Blank				
	1,075,577	1,016,685		(58,892)
Total Technical Services & GIS	\$ -	\$ -	\$	-

Tahoe City Public Utility District
Special Studies
2024 Proposed Budget
Operating Expenses and Project Recovery

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Professional Service	\$ 391,548	\$ 590,748	\$ 199,200
Charges & Services	12,000	11,004	(996)
Total Direct Operating Expenses	403,548	601,752	198,204
Project Recovery			
Project recovery - Water	(116,000)	(158,460)	(42,460)
Project recovery - Sewer	(125,850)	(121,810)	4,040
Project recovery - GSS/Parks/Rec	(161,698)	(321,482)	(159,784)
Total Expense & Project Recovery	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Governance & Administrative Services
2024 Proposed Budget
Net Operating Cost

				\$ Chg. Budget to Budget Inc. (Dec.)
	Budget 2023	Proposed 2024		
Direct Operating Expenses				
Personnel	\$ 3,555,532	\$ 3,608,383	\$	52,851
Professional services	275,300	277,476		2,176
Charges and services	464,778	483,397		18,619
Materials and supplies	77,322	64,802		(12,520)
Insurance	77,826	98,604		20,778
Utilities	49,481	52,385		2,904
Total Direct Operating Expenses	4,500,239	4,585,047		84,808
Project Recovery	36,208	36,208		-
Allocations				
Tech Svs.	(383,361)	(390,531)		(7,170)
Engineering	(656,237)	(668,506)		(12,269)
Sewer	(953,692)	(971,523)		(17,831)
Water	(1,267,002)	(1,290,688)		(23,686)
Golf	(366,155)	(373,002)		(6,847)
Recreation	(217,557)	(221,625)		(4,068)
Parks	(692,443)	(705,380)		(12,937)
Total Allocations	(4,536,447)	(4,621,255)		(71,871)
Total Expense, Project Recovery, & Allocations	\$ -	\$ -	\$	-

RESOLUTION NO. 23-37

**A RESOLUTION OF THE TAHOE CITY PUBLIC UTILITY DISTRICT
ADOPTING THE SEWER FUND OPERATING AND CAPITAL BUDGETS FOR 2024**

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, 2024, and ending December 31, 2024, 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 \$4,872,851, non-operating and special studies expenditures total \$124,522, and expenditures for all capital improvement projects total \$6,094,058, the result of which is a combined total for the Sewer fund of \$11,091,431; 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 2024 Annual Sewer Budget of the Tahoe City Public Utility District is adopted.

PASSED AND ADOPTED on the 17th day of November 2023, at a regular meeting of the Board of Directors of Tahoe City Public Utility District by the following vote:

AYES: Pang, Scoville, Friedman, Beals
NOES: None
ABSENT: Wilkins


TAHOE CITY PUBLIC UTILITY DISTRICT

BY:



Ellie Beals, Vice 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 Budget 2024</u>
Operating Expense (exclude Depreciation)	\$ 4,872,851
Non-operating and Special Studies Expense	124,522
Total Operations & Non-operations	4,997,373
Capital Expenditures	6,094,058
Total	<u>\$ 11,091,431</u>

Tahoe City Public Utility District
Sewer Fund
2024 Proposed Budget
Statement of Revenues, Expenditures, Change in Net Position and Surplus (Deficit)

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Sewer - Residential	\$ 5,156,785	\$ 5,395,234	\$ 238,449
Sewer - Comm	1,054,063	1,089,565	35,502
Connection Fees	15,000	15,000	-
Other	62,120	62,120	-
Total Revenues	6,287,968	6,561,919	273,951
Direct Operating Expenses			
Personnel	1,955,718	1,991,346	35,628
Professional services	48,252	56,500	8,248
Charges and services	257,933	279,027	21,094
Materials and supplies	320,468	340,395	19,927
Insurance	41,016	50,994	9,978
Utilities	129,077	161,482	32,405
Total Direct Operating Expenses	2,752,464	2,879,744	127,280
Net Operating Income (Loss)	3,535,504	3,682,175	146,671
Less other expenses, allocations, project recovery			
Governance & Admin. Services	(953,692)	(971,523)	(17,831)
Eng/Tech Svs/GIS Allocation	(1,049,107)	(1,021,584)	27,523
Project recovery - Sewer	45,000	22,000	(23,000)
Project recovery-Operating	19,650	19,000	(650)
Total other expenses, allocations, project recovery	(1,938,149)	(1,952,107)	(13,958)
Net Income before Other Non-Operating	1,597,355	1,730,068	132,713
Non-Operating Revenues and Expenses			
Penalties Revenue	54,000	54,000	-
Interest Income	88,287	248,400	160,113
Other Revenue	6,000	6,000	-
Proceeds from asset Sales	3,000	-	(3,000)
County Collection Fee	(2,712)	(2,712)	-
Special Studies - Net Expense	(125,850)	(121,810)	4,040
Total Non-Operating Revenues (Expenses)	22,725	183,878	161,153
Change in Net Position	1,620,080	1,913,946	293,866
Adjustments for Cash Flow			
Capital Expenditures	(5,356,666)	(6,094,058)	(737,392)
	(5,356,666)	(6,094,058)	(737,392)
Total Surplus(Deficit)	\$ (3,736,586)	\$ (4,180,112)	\$ (443,526)
Projected Cash Beginning January 1, 2024		11,903,617	
Projected Cash Ending Balance December 31, 2024		\$ 7,723,506	

Tahoe City Public Utility District
Sewer Fund
Department 25-21: Sewer Pump Stations
2024 Proposed Budget
Net Operating Income (Loss)

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Sewer - Residential	\$ 5,156,785	\$ 5,395,234	\$ 238,449
Sewer - Comm	1,054,063	1,089,565	35,502
Connection Fees	15,000	15,000	-
Other	12,000	12,000	-
Total Revenues	6,237,848	6,511,799	273,951
Direct Operating Expenses			
Personnel	979,780	966,138	(13,642)
Professional services	30,256	35,500	5,244
Charges and services	130,610	135,688	5,078
Materials and supplies	134,641	144,227	9,586
Insurance	20,824	25,215	4,391
Utilities	114,317	143,332	29,015
Total Direct Operating Expenses	1,410,428	1,450,100	39,672
Net Operating Income (Loss)	4,827,420	5,061,699	234,279
Less depreciation, allocations, project recovery			
Depreciation	(399,492)	(422,688)	(23,196)
Governance & Admin. Services	(494,015)	(503,251)	(9,236)
Eng/Tech Svs/GIS Allocation	(545,434)	(522,480)	22,954
Project recovery - Sewer	35,004	10,000	(25,004)
Project recovery-Operating	9,824	12,000	2,176
Total other expenses, allocations, project recovery	(1,394,113)	(1,426,419)	(32,306)
Net Income before Other Cost & Non-Operating	\$ 3,433,307	\$ 3,635,280	\$ 201,973

Tahoe City Public Utility District
Sewer Fund
Department 25-22: Sewer Line Maintenance
2024 Proposed Budget
Operating Cost

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel	\$ 954,577	\$ 1,012,610	\$ 58,033
Professional services	17,996	21,000	3,004
Charges and services	125,823	141,839	16,016
Materials and supplies	175,327	174,168	(1,159)
Insurance	19,719	25,443	5,724
Utilities	9,000	10,150	1,150
Total Direct Operating Expenses	1,302,442	1,385,210	82,768
Less depreciation, allocations, project recovery			
Depreciation	273,108	345,372	72,264
Governance & Admin. Services	459,677	468,272	8,595
Eng/Tech Svs/GIS Allocation	503,673	499,104	(4,569)
Project recovery - Sewer	(9,996)	(10,000)	(4)
Project recovery-Operating	(9,826)	(9,000)	826
Total other expenses, allocations, project recovery	1,216,635	1,293,747	77,112
Total Operating Cost	\$ 2,519,077	\$ 2,678,957	\$ 159,880

Tahoe City Public Utility District
Sewer Fund
Department 25-23: Maintenance Joint Use Facility
2024 Proposed Budget
Net Operating Income (Loss)

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Other	\$ 50,120	\$ 50,120	\$ -
Total Revenues	50,120	50,120	-
Direct Operating Expenses			
Personnel	21,361	12,598	(8,763)
Charges and services	1,500	1,500	-
Materials and supplies	10,500	22,000	11,500
Insurance	472	336	(136)
Utilities	5,760	8,000	2,240
Total Direct Operating Expenses	39,593	44,434	4,841
Net Operating Income (Loss)	\$ 10,527	\$ 5,686	\$ (4,841)

**Tahoe City Public Utility District
Sewer
2024 Capital Budget**

ENGINEERING PROJECTS

	Amount
Line Replacement/Sliplining /Manhole Rehabilitation /Lateral Repairs (P&D/CONST)	\$ 50,000
SPS Storage Improvement (Coast Guard) (P&D/CONST)	1,354,180
Dollar Edgewater Phase 3 – Revetment (P&D/CONST)	672,056
Emergency Bypass Facilities (Pump Stations & Force Mains) (CONST)	643,148
Dollar/Edgewater Lakefront SLR (P&D)	240,643
Sixth Avenue Sewer Line Replacement (CONST)	918,385
CA FLAP SR89 - Fanny Bridge - Sewer Relocations (CONST)	315,116
Sewer Line Rehabilitation - Bunker Drive (P&D)	252,168
Sewer Pump Station Interior Rehab as Defined in SPS Master Plan (P&D/CONST)	210,000
Sewer Line Rehabilitation - TC Downtown (Prelim)	44,430
Sewer Line Rehabilitation - Tahoe City Golf Course (Prelim)	26,160
Sewer Line Rehabilitation - Fairway Drive (Prelim)	34,020
	4,760,306

OPERATIONAL PROJECTS

Satellite Pump Station Controls (P&D/CONST)	50,000
Spare Pumps (P&D/CONST)	50,000
Pump Station Flow Meters & Bypass Ports (P&D/CONST)	50,000
	150,000

Vehicles

2015 Ram 3500, Utilities, Unit 12*	47,500
2015 Ford F-350, Utilities Unit 9*	41,638
2013 Chevy 3500, Service Body, Utilities Unit 3*	41,638
2016 Vac-Con, Utilities Unit 18 (Sewer Fund Only)	754,843
2008 Ford F-450, Utilities Unit 11*	90,644
	976,263

G&AS

G&AS Projects-1/3 Cost Share (Water/Sewer/Parks) (P&D/CONST)	207,489
	207,489

Grand Total Expenditure

\$ 6,094,058

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

Other Supporting 2024 Budget Schedules

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

Tahoe City Public Utility District
Engineering Department
2024 Proposed Budget
Operating Expenses, Allocations, and Project Recovery

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel cost	\$ 1,815,203	\$ 1,879,461	\$ 64,258
Professional Services	32,280	32,280	-
Charges & Services	37,530	43,472	5,942
Materials & Supplies	23,364	16,981	(6,383)
Insurance	40,680	52,272	11,592
Utilities	1,200	1,680	480
Total Direct Operating Expenses	1,950,257	2,026,146	75,889
Other expenses, allocations, project recovery			
Governance & Admin. Services	656,237	668,506	12,269
Eng/Tech Svs/GIS Allocation	(946,813)	(1,018,728)	(71,915)
Project recovery - Water	(744,968)	(766,392)	(21,424)
Project recovery - Sewer	(370,656)	(375,276)	(4,620)
Project recovery - GSS/Parks/Rec	(418,257)	(408,456)	9,801
Project recovery-Operating	(125,800)	(125,800)	-
Total other expenses, allocations, project recovery	(1,950,257)	(2,026,146)	(75,889)
Total Eng. Expenses, Allocations, & Proj Recovery	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Technical Services & Geographic Information System (GIS)
2024 Proposed Budget
Revenue, Expenses, and Allocations

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Flat Permit & Inspection Fees	\$ 39,832	\$ 38,524	\$ (1,308)
Total Revenues	39,832	38,524	(1,308)
Direct Operating Expenses			
Personnel cost	978,666	905,296	(73,370)
Professional Services	20,028	28,794	8,766
Charges & Services	70,330	73,147	2,817
Materials & Supplies	23,029	21,360	(1,669)
Insurance	22,217	25,632	3,415
Utilities	1,140	980	(160)
Total Direct Operating Expenses	1,115,410	1,055,209	(60,201)
Net Operating Income (Loss)	(1,075,578)	(1,016,685)	58,893
Allocations			
Governance & Admin. Services	(383,361)	(390,531)	(7,170)
Eng/Tech Svcs/GIS Allocation	1,458,938	1,407,216	(51,722)
Blank			
	1,075,577	1,016,685	(58,892)
Total Technical Services & GIS	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Special Studies
2024 Proposed Budget
Operating Expenses and Project Recovery

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Professional Service	\$ 391,548	\$ 590,748	\$ 199,200
Charges & Services	12,000	11,004	(996)
Total Direct Operating Expenses	403,548	601,752	198,204
Project Recovery			
Project recovery - Water	(116,000)	(158,460)	(42,460)
Project recovery - Sewer	(125,850)	(121,810)	4,040
Project recovery - GSS/Parks/Rec	(161,698)	(321,482)	(159,784)
Total Expense & Project Recovery	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Governance & Administrative Services
2024 Proposed Budget
Net Operating Cost

				\$ Chg. Budget to Budget Inc. (Dec.)
	Budget 2023	Proposed 2024		
Direct Operating Expenses				
Personnel	\$ 3,555,532	\$ 3,608,383	\$	52,851
Professional services	275,300	277,476		2,176
Charges and services	464,778	483,397		18,619
Materials and supplies	77,322	64,802		(12,520)
Insurance	77,826	98,604		20,778
Utilities	49,481	52,385		2,904
Total Direct Operating Expenses	4,500,239	4,585,047		84,808
Project Recovery	36,208	36,208		-
Allocations				
Tech Svs.	(383,361)	(390,531)		(7,170)
Engineering	(656,237)	(668,506)		(12,269)
Sewer	(953,692)	(971,523)		(17,831)
Water	(1,267,002)	(1,290,688)		(23,686)
Golf	(366,155)	(373,002)		(6,847)
Recreation	(217,557)	(221,625)		(4,068)
Parks	(692,443)	(705,380)		(12,937)
Total Allocations	(4,536,447)	(4,621,255)		(71,871)
Total Expense, Project Recovery, & Allocations	\$ -	\$ -	\$	-

RESOLUTION NO. 23-38

**A RESOLUTION OF THE TAHOE CITY PUBLIC UTILITY DISTRICT
ADOPTING THE GOVERNMENTAL FUNDS OPERATING AND CAPITAL BUDGETS FOR 2024**

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, 2024, and ending December 31, 2024, 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 \$7,373,564, non-operating and special studies expenditures total \$470,330, debt service payments total \$139,703, and expenditures for all capital improvement projects total \$5,715,363, the result of which is a combined total for the Governmental Funds of \$13,698,960; 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 2024 Annual Governmental Funds Budget of the Tahoe City Public Utility District is adopted.

PASSED AND ADOPTED on the 17th day of November 2023, at a regular meeting of the Board of Directors of Tahoe City Public Utility District by the following vote:


AYES: Pang, Scoville, Friedman, Beals
NOES: None
ABSENT: Wilkins

TAHOE CITY PUBLIC UTILITY DISTRICT

BY:


Ellie Beals, Vice 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 2024</u>
Operating Expense	\$ 7,373,564
Non-operating and Special Studies Expense	470,330
Debt Service Payments	<u>139,703</u>
Total Operations & Non-operations	7,983,597
Capital Expenditures	<u>5,715,363</u>
Total	<u>\$ 13,698,960</u>

Tahoe City Public Utility District
Governmental Funds (Fund 10 & Fund 50)
2024 Proposed Budget
Statement of Revenues, Expenditures, Change in Fund Balance and Surplus (Deficit)

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
User Fee	\$ 1,392,221	\$ 1,205,182	\$ (187,039)
Season Pass Revenue	305,856	305,334	(522)
Retail Sales	41,494	46,536	5,042
Sidewalk Assessment Revenue	28,060	28,620	560
Grant Revenue	38,650	40,000	1,350
Golf Lesson Revenue	5,106	3,455	(1,651)
Rental Income	312,954	303,253	(9,701)
Maintenance Svs Revenue	487,090	509,734	22,644
Other	196,496	213,324	16,828
Total Revenue	2,807,927	2,655,438	(152,489)
Direct Operating Expenses			
Personnel	3,146,969	3,467,183	320,214
Professional services	42,800	11,900	(30,900)
Charges and services	726,863	757,854	30,991
Materials and supplies	1,036,050	1,163,030	126,980
Insurance	55,119	76,368	21,249
Utilities	311,532	324,662	13,130
Total Direct Operating Expenses	5,319,333	5,800,997	481,664
Net Operating Income (Loss) Before Allocations & Project Recovery	(2,511,406)	(3,145,559)	(634,153)
Allocation & Project Recovery			
Governance & Admin. Services	(1,276,155)	(1,300,015)	(23,860)
Eng/Tech Svs/GIS Allocation	(107,586)	(110,352)	(2,766)
Project Recovery - Operating	(142,500)	(162,200)	(19,700)
Total Allocation & Project Recovery	(1,526,241)	(1,572,567)	(46,326)
Net Operating Loss	(4,037,647)	(4,718,126)	(680,479)
Non-Operating Revenue and Expenses			
Property Tax	9,743,460	10,500,501	757,041
Property Tax used for Debt Service	(139,703)	(139,703)	-
Property Tax used for Water Debt Service	(46,084)	(50,400)	(4,316)
Property Tax used water rate transition	(211,988)	-	211,988
Interest Income	174,403	476,280	301,877
Other Revenue	-	240	240
County Collection Fee	(148,848)	(148,848)	-
Special Studies - Net Expense	(161,698)	(321,482)	(159,784)
Total Non-Operating Revenue (Expenses)	9,209,542	10,316,588	1,107,046
Capital Grants & Capital Outlay			
Capital Grant Revenue	672,716	1,662,375	989,659
Capital outlay	(3,423,262)	(5,715,363)	(2,292,101)
Total Surplus(Deficit)	\$ 2,421,349	\$ 1,545,474	\$ (875,875)
Projected Cash Beginning January 1, 2024		20,649,125	
Projected Cash Ending Balance December 31, 2024		\$ 22,194,599	

Tahoe City Public Utility District
Parks Department
Departments 10-11 through 10-19
2024 Proposed Budget
Statement of Revenues and Expenditures

			\$ Chg. Budget to Budget Inc. (Dec.)
	Budget 2023	Proposed 2024	
Revenues			
User Fee	\$ 449,117	\$ 224,303	\$ (224,814)
Season Pass Revenue	30,856	22,760	(8,096)
Sidewalk Assessment Revenue	28,060	28,620	560
Other	144,746	156,687	11,941
Grant Revenue	1,554	-	(1,554)
Maintenance Service Revenue	487,090	509,734	22,644
Rental Revenue	190,683	185,990	(4,693)
Total Revenue	1,332,106	1,128,094	(204,012)
Direct Operating Expenses			
Personnel	1,581,643	1,661,928	80,285
Professional services	23,400	8,400	(15,000)
Charges and services	342,790	330,734	(12,056)
Materials and supplies	730,828	817,982	87,154
Insurance	30,149	39,288	9,139
Utilities	200,715	207,587	6,872
Total Direct Operating Expenses	2,909,525	3,065,919	156,394
Net Operating Income (Loss)	(1,577,419)	(1,937,825)	(360,406)
Allocations & Project Recovery			
Parks allocation	462,966	489,895	26,929
Parks & rec. admin allocation	(146,458)	(212,099)	(65,641)
Governance & Admin. Services	(692,443)	(705,388)	(12,945)
Eng/Tech Svs/GIS Allocation	(107,586)	(110,352)	(2,766)
Project recovery - Operating	(131,000)	(149,700)	(18,700)
Total Allocations & Project Recovery	(614,521)	(687,644)	(73,123)
Net Operating Loss	(2,191,940)	(2,625,469)	(433,529)
Property Tax Used for Operations	2,191,940	2,625,469	433,529
Net Operating Loss after Property Tax	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Recreation Department
Departments 10-21 through 10-29
2024 Proposed Budget
Statement of Revenues and Expenditures

	Proposed 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
User Fee	\$ 540,650	\$ 560,870	\$ 20,220
Other	47,300	49,300	2,000
Grant Revenue	37,096	40,000	2,904
Total Revenue	625,046	650,170	25,124
Direct Operating Expenses			
Personnel	805,551	860,566	55,015
Professional services	600	-	(600)
Charges and services	224,305	274,230	49,925
Materials and supplies	78,207	101,061	22,854
Insurance	11,603	15,756	4,153
Utilities	2,766	3,200	434
Total Direct Operating Expenses	1,123,032	1,254,813	131,781
Net Operating Income (Loss)	(497,986)	(604,643)	(106,657)
Allocations & Project Recovery			
Parks & rec. admin allocation	(46,015)	(66,645)	(20,630)
Governance & Admin. Services	(217,557)	(221,625)	(4,068)
Project recovery - Operating	-	(1,500)	(1,500)
Total Allocations & Project Recovery	(263,572)	(289,770)	(26,198)
Net Operating Loss	(761,558)	(894,413)	(132,856)
Property Tax Used for Operations	761,558	894,413	132,856
Net Operating Loss after Property Tax	\$ -	\$ -	\$ -

Golf & Winter Sports Park
Departments 10-31 through 10-34
2024 Proposed Budget
Statement of Revenues and Expenditures

				\$ Chg. Budget to Budget Inc. (Dec.)
	Budget 2023	Proposed 2024		
Revenues				
User Fee	\$ 402,454	\$ 420,009	\$	17,555
Season Pass Revenue	275,000	282,574		7,574
Retail Sales	41,494	46,536		5,042
Golf Lesson Revenue	5,106	3,455		(1,651)
Rental Income	122,271	117,263		(5,008)
Other	4,450	7,337		2,887
Total Revenue	850,775	877,174		26,399
Direct Operating Expenses				
Personnel	505,346	580,774		75,428
Professional services	17,300	2,000		(15,300)
Charges and services	154,822	141,845		(12,977)
Materials and supplies	226,255	242,200		15,945
Insurance	6,882	10,476		3,594
Utilities	106,251	112,075		5,824
Total Direct Operating Expenses	1,016,856	1,089,370		72,514
Net Operating Income (Loss)	(166,081)	(212,196)		(46,115)
Allocations & Project Recovery				
Parks allocation	(462,966)	(489,893)		(26,927)
Parks & rec. admin allocation	(77,445)	(112,157)		(34,712)
Governance & Admin. Services	(366,155)	(373,002)		(6,847)
Project Recovery-Operating	(11,500)	(11,000)		500
Total Allocations & Project Recovery	(918,066)	(986,052)		(67,986)
Net Operating Loss	(1,084,147)	(1,198,248)		(114,101)
Property Tax Used for Operations	1,084,147	1,198,248		114,101
Net Operating Loss after Property Tax	\$ -	\$ -	\$	-

Tahoe City Public Utility District
Parks & Recreation Administration
Department 10-90
2024 Proposed Budget
Statement of Expenditures & Allocations

			\$ Chg. Budget to Budget Inc. (Dec.)
	Budget 2023	Proposed 2024	
Direct Operating Expenses			
Personnel	\$ 254,428	\$ 363,915	\$ 109,487
Professional services	1,500	1,500	-
Charges and services	4,946	11,045	6,099
Materials and supplies	760	1,787	1,027
Insurance	6,484	10,848	4,364
Utilities	1,800	1,800	-
Total Direct Operating Expenses	269,918	390,895	120,977
Allocations			
Parks	(146,458)	(212,099)	(65,641)
Recreation	(46,015)	(66,645)	(20,630)
Golf & Winter Sports Park	(77,445)	(112,151)	(34,706)
Total Allocations	(269,918)	(390,895)	(120,977)
Net Operating Expenses & Allocations	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Governmental
2024 Proposed Capital Budget

Projects	District Funded	Outside Funding Secured	Outside Funding Not Secured
Admin Grounds - EV Charging - Level 2 (P&D/CONST)	\$119,224	-	-
West Shore Trail-Hurricane Bay and Kaspian Segment Rehabilitation (P&D/	\$512,376	-	\$1,662,375
North Shore Trail Rehabilitation (P&D)	\$126,615		
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			
3rd Hole Safety and Mobility Improvements (P&D/CONST)	\$316,453	-	-
2nd Hole Improvements (P&D)	\$66,938	-	-
TCGC Practice Area Rehab (CONST)	\$21,000	-	-
TCGC/WSP Drainage Repair/Rehab (CONST)	\$165,000	-	-
Irrigation Replacement Project (CONST)	\$1,412,000	-	-
Kilner Park - Projects as defined by future Park Improvement Plan (Prelim)	\$35,000	-	-
Kilner Park - Pickleball Noise Reduction Panels (CONST)	\$31,639	-	-
Small Remodel Project (P&D/CONST)	\$373,259	-	-
Office Air Conditioning Project (P&D/CONST)	\$64,026	-	-
Lake Forest Boat Ramp Dredging Project (P&D/CONST)	\$268,938	-	-
Lake Forest Boat Ramp Bathroom Replacement (P&D/CONST)	\$6,000	-	-
Skylandia Camp Lodge Replacement (P&D/CONST)	\$80,000	-	-
	\$3,648,468	\$0	\$1,662,375
Equipment			
Toro Fairway Mower Replacement	\$88,891	-	-
Toro Sand Pro Replacement	\$35,000	-	-
Boston Whaler Motor	-	\$15,576	-
	\$123,891	\$15,576	\$0
Vehicles			
2011 Ford F-150 Pickup, Park Unit 35	\$57,564	\$0	\$0
	\$57,564	\$0	\$0
G&AS			
G&AS Projects-1/3 Cost Share (Water/Sewer/Parks)	\$207,489	\$0	\$0
	\$207,489		
	\$4,037,412	\$15,576	\$1,662,375
2024 Total		\$5,715,363	

Other Supporting 2024 Budget Schedules

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

Tahoe City Public Utility District
Engineering Department
2024 Proposed Budget
Operating Expenses, Allocations, and Project Recovery

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel cost	\$ 1,815,203	\$ 1,879,461	\$ 64,258
Professional Services	32,280	32,280	-
Charges & Services	37,530	43,472	5,942
Materials & Supplies	23,364	16,981	(6,383)
Insurance	40,680	52,272	11,592
Utilities	1,200	1,680	480
Total Direct Operating Expenses	1,950,257	2,026,146	75,889
Other expenses, allocations, project recovery			
Governance & Admin. Services	656,237	668,506	12,269
Eng/Tech Svs/GIS Allocation	(946,813)	(1,018,728)	(71,915)
Project recovery - Water	(744,968)	(766,392)	(21,424)
Project recovery - Sewer	(370,656)	(375,276)	(4,620)
Project recovery - GSS/Parks/Rec	(418,257)	(408,456)	9,801
Project recovery-Operating	(125,800)	(125,800)	-
Total other expenses, allocations, project recovery	(1,950,257)	(2,026,146)	(75,889)
Total Eng. Expenses, Allocations, & Proj Recovery	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Technical Services & Geographic Information System (GIS)
2024 Proposed Budget
Revenue, Expenses, and Allocations

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Flat Permit & Inspection Fees	\$ 39,832	\$ 38,524	\$ (1,308)
Total Revenues	39,832	38,524	(1,308)
Direct Operating Expenses			
Personnel cost	978,666	905,296	(73,370)
Professional Services	20,028	28,794	8,766
Charges & Services	70,330	73,147	2,817
Materials & Supplies	23,029	21,360	(1,669)
Insurance	22,217	25,632	3,415
Utilities	1,140	980	(160)
Total Direct Operating Expenses	1,115,410	1,055,209	(60,201)
Net Operating Income (Loss)	(1,075,578)	(1,016,685)	58,893
Allocations			
Governance & Admin. Services	(383,361)	(390,531)	(7,170)
Eng/Tech Svcs/GIS Allocation	1,458,938	1,407,216	(51,722)
Blank			
	1,075,577	1,016,685	(58,892)
Total Technical Services & GIS	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Special Studies
2024 Proposed Budget
Operating Expenses and Project Recovery

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Professional Service	\$ 391,548	\$ 590,748	\$ 199,200
Charges & Services	12,000	11,004	(996)
Total Direct Operating Expenses	403,548	601,752	198,204
Project Recovery			
Project recovery - Water	(116,000)	(158,460)	(42,460)
Project recovery - Sewer	(125,850)	(121,810)	4,040
Project recovery - GSS/Parks/Rec	(161,698)	(321,482)	(159,784)
Total Expense & Project Recovery	\$ -	\$ -	\$ -