2020 Budget Operating Schedules

Time: 5:52 PM

Tahoe City Public Utility District 2020 Budget

District Combined By Departments Statement of Revenues, Expenditures, Change in Net Position and Fund Balance and Surplus (Deficit)

Comment of the parameter of the parameter of the parameter of parameter o							\$ Chg.
Operating Revenues (excludes property tax) 8 7,207,732 502,466 Water Department \$,051,200 \$,386,628 335,428 Parks Department 789,161 773,315 (15,846) Recreation Department 400,520 403,527 38,134 Gournace and Administrative Services 5 50,478 38,134 Governance and Administrative Services 13,411,491 14,274,730 863,239 Operating Expenses (excludes Depreciation) Water Department 4,447,454 4,564,981 116,627 Sewer Department 3,682,737 3,672,505 (10,232) Parks Department 2,555,654 2,198,500 (38,154) Recreation Department 972,299 1,028,363 56,046 Golf Course / Winter Sports Park Property 1,048,428 1,388,099 339,671 Governance and Administrative Services 12,707,572 12,851,548 143,766 Net Operating Expenses 12,707,572 12,851,548 143,766 Property Tax Revenue Allocation 1,767,493 1,425,185			-	Ac			
Second Department			2017		2020	111	c. (Dcc.)
Seven Pepartment 505,1200 5,386,628 335,428 Parls Department 189,916 73,315 1(5,846) Recreation Department 400,520 403,577 3,057 Golf Course / Winter Sports Park Property 465,344 503,478 38,134 Governance and Administrative Services 13,411,491 14,274,730 863,239 Water Departing Revenue 4,447,454 4,564,081 116,627 Swer Department 3,682,737 3,672,505 (10,232) Parks Department 2,555,655 2,198,500 (350,146) Golf Course / Winter Sports Park Property 1,048,428 1,388,099 339,671 Governance and Administrative Services 12,707,572 12,851,548 143,976 Recreation Department 972,299 1,028,338 143,976 Not Official Operations 703,919 1,423,182 719,263 Property Tax Revenue Allocation 1,767,493 1,425,185 (342,308) Property Tax Revenue Allocation 571,779 624,786 53,007 <		_ _{\$}	6 705 266	\$	7 207 732		502 466
Rerication Department		Ψ		Ψ			
Recreation Department 400,520 403,577 3,057 3,067	*						•
Golf Course / Winter Sports Park Property Governance and Administrative Services Total Operating Revenue 66,344 503,478 38,134 Governance and Administrative Services Total Operating Revenue 13,411,491 14,274,730 863,239 Operating Expenses (excludes Depreciation) Water Department 4,447,454 4,564,081 11,62,272 Ewer Department 3,682,737 3,672,505 (10,232) Parks Department 972,299 1,028,303 56,064 Golf Course / Winter Sports Park Property 1,048,428 1,389,009 3,367,105 Golf Course / Winter Sports Park Property 1,048,428 1,389,009 3,367,105 Golf Course / Winter Sports Park Property 1,270,7572 12,851,548 143,976 Foregrating Expenses 12,707,572 12,851,548 143,976 Foregrating Expenses 12,707,572 12,851,548 143,976 Property Tax for Parks Operations 571,779 624,786 53,007 Property Tax for Recreation Operations 583,084 884,612 301,537 Property Tax for Water Rate Transition 7,27,645	*				•		, ,
Total Operating Expenses (excludes Depreciation) 4,447,454 4,564,081 11,622 Water Department 3,682,737 3,672,505 (10,232) Parks Department 2,556,654 2,198,500 (358,154) Recreation Department 972,299 1,028,363 56,064 Golf Course / Winter Sports Park Property 1,048,428 1,388,099 339,671 Governance and Administrative Services 12,707,572 1,2851,548 143,976 Net Operating Income (Loss) 703,919 1,423,182 719,263 Property Tax Revenue Allocation 703,919 1,423,182 719,263 Property Tax for Parks Operations 571,779 624,786 53,007 Property Tax for Parks Operations 571,779 624,786 53,005 Property Tax for Golf Operations 583,084 848,621 330,153 Property Tax for Golf Operations 583,084 848,621 330,153 Property Tax for Golf Operations 583,084 848,621 330,153 Property Tax for Poth Service 330,261 162,994 167,267 <td< td=""><td></td><td></td><td></td><td></td><td>•</td><td></td><td>-</td></td<>					•		-
Nater Department	Governance and Administrative Services		-		-		-
Water Department 4,447,454 4,564,081 116,627 Sewer Department 3,682,737 3,672,505 (10,232) Parks Department 2,556,654 2,198,500 (358,154) Recreation Department 972,299 1,028,363 56,064 Golf Course / Winter Sports Park Property 1,048,428 1,388,099 339,671 Governance and Administrative Services - - - Total Operating Expenses 12,707,572 12,851,548 143,976 Net Operating Income (Loss) 703,919 1,423,182 719,263 Property Tax Revenue Allocation 1,767,493 1,425,185 (342,308) Property Tax for Parks Operations 571,779 624,786 53,007 Property Tax for Recreation Operations 583,084 884,621 301,537 Property Tax for Golf Operations 583,084 884,621 301,537 Property Tax for Opatian and Reserves 41,750,284 41,757,956 (167,267) Property Tax for Opatian and Reserves 41,250,284 41,750,284 41,750,284 Total Property T	Total Operating Revenue		13,411,491		14,274,730		863,239
Sewer Department 3,682,737 3,672,505 (10,232) Parks Department 2,556,654 2,198,500 358,154 Recreation Department 972,299 1,028,363 5,064 Golf Course, Winter Sports Park Property 1,048,428 1,388,099 350,767 Governance and Administrative Services 12,707,572 12,851,548 143,976 Net Operating Expenses 176,707,972 12,851,548 143,976 Property Tax for Pactrea Milestrius 1,767,493 1,425,185 342,308 Property Tax for Pactreation Operations 571,779 624,786 301,537 Property Tax for Golf Operations 583,084 884,621 301,537 Property Tax for Golf Operations 583,084 4157,596 (10,702) Property Tax for Golf Operations 583,084 4157,596 (10,702) Property Tax for Golf Operations 593,084 4157,596 (10,702) Property Tax for Golf Operations 4,175,028 4,157,596 (10,722) Total Property Tax 428,484 4,770,64 48,584	Operating Expenses (excludes Depreciation)	_					
Recreation Department	Water Department		4,447,454		4,564,081		116,627
Recreation Department	Sewer Department		3,682,737		3,672,505		(10,232)
Golf Course / Winter Sports Park Property Governance and Administrative Services Total Operating Expenses 1,048,428 1,388,099 339,671 Total Operating Expenses 12,707,572 12,851,548 143,976 Net Operating Income (Loss) 703,919 1,423,182 719,263 Property Tax Revenue Allocation 709,000 1,767,493 1,425,185 342,308 Property Tax for Parks Operations 571,779 624,786 30,007 Property Tax for Golf Operations 583,084 884,621 301,537 Property Tax for Golf Operations 583,084 884,621 301,537 Property Tax for Golf Operations 583,084 884,621 301,537 Property Tax for Golf Operations 4,175,028 4,157,956 17,072 Property Tax for Debt Service 330,261 162,994 (167,267 Property Tax for Debt Service 330,261 162,994 (167,267 Property Tax for Debt Service 428,480 477,064 48,584 Expenses (48,200) (246,636 (198,346) Special Studies - Net Expenses (859,867) (Parks Department		2,556,654		2,198,500		
Contrained and Administrative Services 12,707,572 12,851,548 143,976 Net Operating Expenses 12,707,572 12,851,548 143,976 Net Operating Income (Loss) 703,919 1,423,182 719,263 Property Tax Revenue Allocation 7 709,791 624,786 53,007 Property Tax for Parks Operations 571,779 624,786 53,007 Property Tax for Colf Operations 583,084 884,621 301,537 Property Taxes for Capital and Reserves 4,175,028 4,157,956 (17,072) Property Tax for Debt Service 330,261 162,994 162,627 Property Tax for Debt Service 30,261 162,994 162,627 Property Tax for Debt Service 30,261 162,994 162,627 Property Tax for Debt Service 428,480 477,064 48,584 Evenues 428,480 477,064 48,584 Expenses 489,209 (241,636) 113,436 Surplus (Deficit) Before Debt & Capital 7,651,977 8,795,349 1,143,372 Surplus (Deficit) Befor	Recreation Department		972,299		1,028,363		56,064
Total Operating Expenses 12,707,572 12,851,548 143,976 Net Operating Income (Loss) 703,919 1,423,182 719,263 Property Tax Revenue Allocation 709,917 1,423,185 (342,308) Property Tax for Parks Operations 571,779 624,786 53,007 Property Tax for Golf Operations 583,084 884,621 301,537 Property Tax for Golf Operations 583,084 884,621 301,537 Property Tax for Debt Service 330,261 162,994 (167,267) Property Tax for Debt Service 330,261 162,994 727,680 Total Property Tax 7,427,645 7,983,222 555,577 Non-Operating (Exclude Amortization) 428,480 477,064 48,584 Expenses 482,840 477,064 48,584 Expenses 48,580 (341,483) 18,384 Total Non-Operating Income (Expense) 479,587 (611,055) (131,468) Surplus (Deficit) Before Debt & Capital 7,651,977 8,795,349 1,743,372 Debt Service Payments (294,239)	Golf Course / Winter Sports Park Property		1,048,428		1,388,099		339,671
Net Operating Income (Loss) 703,919 1,423,182 719,263 Property Tax Revenue Allocation Property Tax for Parks Operations 1,767,493 1,425,185 (342,308) Property Tax for Recreation Operations 571,779 624,786 53,007 Property Tax for Recreation Operations 583,084 884,621 301,537 Property Tax for Golf Operations 583,084 415,7956 (17,072) Property Tax for Water Rate Transition - 727,680 727,680 Total Property Tax for Water Rate Transition - 727,645 798,3222 555,577 Non-Operating (Exclude Amortization) Revenues 428,480 477,064 48,584 Expenses (48,200) (246,636) (198,436) Special Studies - Net Expenses (859,867) (841,483) 18,384 Total Non-Operating Income (Expense) (479,587) (611,055) (131,468) Surplus (Deficit) Before Debt & Capital 7,651,977 8,795,349 1,143,372 Debt Service Payments (294,239) (118,949) 175,290 Interest Expense (27,078)			-		-		
Property Tax Revenue Allocation Property Tax for Parks Operations 1,767,493 1,425,185 (342,308) Property Tax for Recreation Operations 571,779 624,786 53,007 Property Tax for Recreation Operations 583,084 884,621 301,537 Property Tax for Golf Operations 41,75,028 41,75,956 (17,072) Property Tax for Debt Service 330,261 162,994 (167,267) Property Tax for Water Rate Transition - 727,685 727,680 727,680 Total Property Tax 7,427,645 7,983,222 555,577 Non-Operating (Exclude Amortization) Revenues 428,480 477,064 48,584 Expenses (48,200) (246,636) (198,436) Special Studies - Net Expenses (859,867) (841,483) 18,384 Total Non-Operating Income (Expense) (479,587) (611,055) (131,468) Surplus (Deficit) Before Debt & Capital 7,651,977 8,795,349 1,143,372 Debt Service Payments (294,239) (118,949) 175,290 Interest Expense <td>Total Operating Expenses</td> <td></td> <td>12,707,572</td> <td></td> <td>12,851,548</td> <td></td> <td>143,976</td>	Total Operating Expenses		12,707,572		12,851,548		143,976
Property Tax for Parks Operations	Net Operating Income (Loss)		703,919		1,423,182		719,263
Property Tax for Parks Operations	Property Tax Revenue Allocation						
Property Tax for Recreation Operations 571,779 624,786 53,007 Property Tax for Golf Operations 583,084 884,621 301,537 Property Taxes for Colf Operations 4,175,028 4,157,956 (17,072 Property Tax for Debt Service 330,261 162,994 (167,267) Property Tax for Water Rate Transition - 727,680 727,680 Total Property Tax 7,427,645 7,983,222 555,577 Non-Operating (Exclude Amortization) Revenues 428,480 477,064 48,584 Expenses (48,200) (246,636) (198,436) Special Studies - Net Expenses (859,867) (841,483) 18,384 Total Non-Operating Income (Expense) (479,587) (611,055) (131,468) Surplus (Deficit) Before Debt & Capital 7,651,977 8,795,349 1,143,372 Debt Service Payments (294,239) (118,949) 175,290 Interest Expense (27,078) (22,215) 4,863 Principal Payments- Utility Fund (364,813) (185,781) <t< td=""><td></td><td>_</td><td>1,767,493</td><td></td><td>1,425,185</td><td></td><td>(342,308)</td></t<>		_	1,767,493		1,425,185		(342,308)
Property Taxe for Capital and Reserves 4,175,028 4,157,956 (17,072) Property Tax for Debt Service 330,261 162,994 (167,267) Property Tax for Water Rate Transition 7,227,645 722,680 727,680 Total Property Tax 7,427,645 7,983,222 555,577 Non-Operating (Exclude Amortization) 428,480 477,064 48,584 Expenses (48,200) (246,636) (198,436) Special Studies - Net Expenses (859,867) (841,483) 18,384 Total Non-Operating Income (Expense) (479,587) (611,055) (131,468) Surplus (Deficit) Before Debt & Capital 7,651,977 8,795,349 1,143,372 Debt Service Payments (294,239) (118,949) 175,290 Interest Expense (27,078) (22,215) 4,863 Principal Payments- Utility Fund (43,496) (44,617) (1,211 Total Debt Service Payments (36,4813) (185,781) 179,032 Less: Grant Funded Project Reimbursements 231,500 292,178 60,678 Net Di			571,779				
Property Tax for Debt Service 330,261 162,994 (167,267) Property Tax for Water Rate Transition - 727,680 727,680 Total Property Tax 7,427,645 7,983,222 555,577 Non-Operating (Exclude Amortization) 428,480 477,064 48,584 Expenses (48,200) (246,636) (198,436) Special Studies - Net Expenses (859,867) (841,483) 18,384 Total Non-Operating Income (Expense) (479,587) (611,055) (131,468) Surplus (Deficit) Before Debt & Capital 7,651,977 8,795,349 1,143,372 Debt Service Payments (294,239) (118,949) 175,290 Interest Expense (27,078) (22,215) 4,863 Principal Payments - Utility Fund (43,496) (44,617) (1,121) Total Debt Service Payments (364,813) (185,781) 179,032 Less: Grant Funded Project Reimbursements (31,303,755) (13,716,350) (2,412,595) Less: Grant Funded Capital (11,072,255) (13,244,172) (2,351,917)	Property Tax for Golf Operations		583,084		884,621		301,537
Property Tax for Water Rate Transition Total Property Tax	Property Taxes for Capital and Reserves		4,175,028		4,157,956		(17,072)
Non-Operating (Exclude Amortization) Revenues 428,480 477,064 48,584 Expenses (48,200) (246,636) (198,436) Special Studies - Net Expenses (859,867) (841,483) 18,384 Total Non-Operating Income (Expense) (479,587) (611,055) (131,468) Surplus (Deficit) Before Debt & Capital 7,651,977 8,795,349 1,143,372 Debt Service Payments (294,239) (118,949) 175,290 Interest Expense (27,078) (22,215) 4,863 Principal Payments- Utility Fund (43,496) (44,617) (1,121) Total Debt Service Payments (364,813) (185,781) 179,032 Capital Expenditures (11,303,755) (13,716,350) (2,412,595) Less: Grant Funded Project Reimbursements 231,500 292,178 60,678 Net District Funded Capital (11,072,255) (13,424,172) (2,351,917) Other Non Operating - 5,400,000 3,500,000 Property Tax Transfer - from GF to Water - 3,500,000 3,500,000 <t< td=""><td>Property Tax for Debt Service</td><td></td><td>330,261</td><td></td><td>162,994</td><td></td><td>(167,267)</td></t<>	Property Tax for Debt Service		330,261		162,994		(167,267)
Non-Operating (Exclude Amortization) 428,480 477,064 48,584 Expenses (48,200) (246,636) (198,436) Special Studies - Net Expenses (859,867) (841,483) 18,384 Total Non-Operating Income (Expense) (479,587) (611,055) (131,468) Surplus (Deficit) Before Debt & Capital 7,651,977 8,795,349 1,143,372 Debt Service Payments Principal Payments (294,239) (118,949) 175,290 Interest Expense (27,078) (22,215) 4,863 Principal Payments- Utility Fund (43,3496) (44,617) (1,121) Total Debt Service Payments (364,813) (185,781) 179,032 Less: Grant Funded Project Reimbursements (31,303,755) (13,716,350) (2,412,595) Less: Grant Funded Project Reimbursements 231,500 292,178 60,678 Net District Funded Capital (11,072,255) (13,424,172) (2,351,917) Other Financing Sources - 5,400,000 5,400,000 Property Tax Transfer - from GF to Water - 3			-				727,680
Revenues 428,480 477,064 48,584 Expenses (48,200) (246,636) (198,436) Special Studies - Net Expenses (859,867) (841,483) 18,384 Total Non-Operating Income (Expense) (479,587) (611,055) (131,468) Surplus (Deficit) Before Debt & Capital 7,651,977 8,795,349 1,143,372 Debt Service Payments 294,239 (118,949) 175,290 Interest Expense (27,078) (22,215) 4,863 Principal Payments- Utility Fund (43,496) (44,617) (1,121) Total Debt Service Payments (364,813) (185,781) 179,032 Capital Expenditures (11,303,755) (13,716,350) (2,412,595) Less: Grant Funded Project Reimbursements 231,500 292,178 60,678 Net District Funded Capital (11,072,255) (13,424,172) (2,351,917) Other Non Operating - 5,400,000 5,400,000 Property Tax Transfer - from GF to Water - 3,500,000 3,500,000 Property Tax Transfer to Water Fund from	Total Property Tax		7,427,645		7,983,222		555,577
Revenues 428,480 477,064 48,584 Expenses (48,200) (246,636) (198,436) Special Studies - Net Expenses (859,867) (841,483) 18,384 Total Non-Operating Income (Expense) (479,587) (611,055) (131,468) Surplus (Deficit) Before Debt & Capital 7,651,977 8,795,349 1,143,372 Debt Service Payments 294,239 (118,949) 175,290 Interest Expense (27,078) (22,215) 4,863 Principal Payments- Utility Fund (43,496) (44,617) (1,121) Total Debt Service Payments (364,813) (185,781) 179,032 Capital Expenditures (11,303,755) (13,716,350) (2,412,595) Less: Grant Funded Project Reimbursements 231,500 292,178 60,678 Net District Funded Capital (11,072,255) (13,424,172) (2,351,917) Other Non Operating - 5,400,000 5,400,000 Property Tax Transfer - from GF to Water - 3,500,000 3,500,000 Property Tax Transfer to Water Fund from	Non-Operating (Exclude Amortization)						
Expenses (48,200) (246,636) (199,436) Special Studies - Net Expenses (859,867) (841,483) 18,384 Total Non-Operating Income (Expense) (479,587) (611,055) (131,468) Surplus (Deficit) Before Debt & Capital 7,651,977 8,795,349 1,143,372 Debt Service Payments Principal Payments (294,239) (118,949) 175,290 Interest Expense (27,078) (22,215) 4,863 Principal Payments- Utility Fund (43,496) (44,617) (1,121) Total Debt Service Payments (364,813) (185,781) 179,032 Less: Grant Funded Project Reimbursements 231,500 292,178 60,678 Net District Funded Capital (11,072,255) (13,424,172) (2,351,917) Other Non Operating 1 5,400,000 5,400,000 Property Tax Transfer - from GF to Water 2 3,500,000 3,500,000 Property Tax Transfer to Water Fund from GF 3,500,000 3,500,000 3,500,000 Total Surplus (Deficit) (3,785,091)			428.480		477.064		48.584
Special Studies - Net Expenses (859,867) (841,483) 18,384 Total Non-Operating Income (Expense) (479,587) (611,055) (131,468) Surplus (Deficit) Before Debt & Capital 7,651,977 8,795,349 1,143,372 Debt Service Payments (294,239) (118,949) 175,290 Interest Expense (27,078) (22,215) 4,863 Principal Payments- Utility Fund (43,496) (44,617) (1,121) Total Debt Service Payments (364,813) (185,781) 179,032 Capital Expenditures (11,303,755) (13,716,350) (2,412,595) Less: Grant Funded Project Reimbursements 231,500 292,178 60,678 Net District Funded Capital (11,072,255) (13,424,172) (2,351,917) Other Non Operating - 5,400,000 5,400,000 Property Tax Transfer - from GF to Water - 3,500,000 3,500,000 Property Tax Transfer to Water Fund from GF - 3,500,000 3,500,000 Total Surplus (Deficit) (3,785,091) \$85,396 4,370,487					•		
Surplus (Deficit) Before Debt & Capital (479,587) (611,055) (131,468) Debt Service Payments (294,239) (118,949) 175,290 Interest Expense (27,078) (22,215) 4,863 Principal Payments- Utility Fund (43,496) (44,617) (1,121) Total Debt Service Payments (364,813) (185,781) 179,032 Capital Expenditures (11,303,755) (13,716,350) (2,412,595) Less: Grant Funded Project Reimbursements 231,500 292,178 60,678 Net District Funded Capital (11,072,255) (13,424,172) (2,351,917) Other Non Operating - 5,400,000 5,400,000 Property Tax Transfer - from GF to Water - 3,500,000 3,500,000 Property Tax Transfer to Water Fund from GF - (3,785,091) 585,396 4,370,487 Recap by Fund Water (4,178,454) 2,482,650 6,661,104 Sewer (142,652) 169,229 311,881 General Fund 536,015 (2,066,483) (2,602,498)<	•		,				
Debt Service Payments (294,239) (118,949) 175,290 Interest Expense (27,078) (22,215) 4,863 Principal Payments- Utility Fund (43,496) (44,617) (1,121) Total Debt Service Payments (364,813) (185,781) 179,032 Capital Expenditures (11,303,755) (13,716,350) (2,412,595) Less: Grant Funded Project Reimbursements 231,500 292,178 60,678 Net District Funded Capital (11,072,255) (13,424,172) (2,351,917) Other Non Operating - 5,400,000 5,400,000 Property Tax Transfer - from GF to Water - 3,500,000 3,500,000 Property Tax Transfer to Water Fund from GF - (3,500,000) (3,500,000) Total Surplus(Deficit) \$ (3,785,091) \$ 585,396 \$ 4,370,487 Recap by Fund \$ (4,178,454) \$ 2,482,650 6,661,104 Sewer (142,652) 169,229 311,881 General Fund 536,015 (2,066,483) (2,602,498)		-					
Principal Payments (294,239) (118,949) 175,290 Interest Expense (27,078) (22,215) 4,863 Principal Payments- Utility Fund (43,496) (44,617) (1,121) Total Debt Service Payments (364,813) (185,781) 179,032 Capital Expenditures (11,303,755) (13,716,350) (2,412,595) Less: Grant Funded Project Reimbursements 231,500 292,178 60,678 Net District Funded Capital (11,072,255) (13,424,172) (2,351,917) Other Non Operating - 5,400,000 5,400,000 Property Tax Transfer - from GF to Water - 3,500,000 3,500,000 Property Tax Transfer to Water Fund from GF - (3,500,000) (3,500,000) Total Surplus(Deficit) \$ (3,785,091) \$ 585,396 \$ 4,370,487 Recap by Fund \$ (4,178,454) \$ 2,482,650 6,661,104 Sewer (142,652) 169,229 311,881 General Fund 536,015 (2,066,483) (2,602,498)	Surplus (Deficit) Before Debt & Capital		7,651,977		8,795,349		1,143,372
Principal Payments (294,239) (118,949) 175,290 Interest Expense (27,078) (22,215) 4,863 Principal Payments- Utility Fund (43,496) (44,617) (1,121) Total Debt Service Payments (364,813) (185,781) 179,032 Capital Expenditures (11,303,755) (13,716,350) (2,412,595) Less: Grant Funded Project Reimbursements 231,500 292,178 60,678 Net District Funded Capital (11,072,255) (13,424,172) (2,351,917) Other Non Operating - 5,400,000 5,400,000 Property Tax Transfer - from GF to Water - 3,500,000 3,500,000 Property Tax Transfer to Water Fund from GF - (3,500,000) (3,500,000) Total Surplus(Deficit) \$ (3,785,091) \$ 585,396 \$ 4,370,487 Recap by Fund \$ (4,178,454) \$ 2,482,650 6,661,104 Sewer (142,652) 169,229 311,881 General Fund 536,015 (2,066,483) (2,602,498)	D.I.G. i. D.						
Interest Expense (27,078) (22,215) 4,863 Principal Payments- Utility Fund (43,496) (44,617) (1,121) Total Debt Service Payments (364,813) (185,781) 179,032 Capital Expenditures (11,303,755) (13,716,350) (2,412,595) Less: Grant Funded Project Reimbursements 231,500 292,178 60,678 Net District Funded Capital (11,072,255) (13,424,172) (2,351,917) Other Non Operating - 5,400,000 5,400,000 Property Tax Transfer - from GF to Water - 3,500,000 3,500,000 Property Tax Transfer to Water Fund from GF - (3,500,000) (3,500,000) Total Surplus(Deficit) \$(3,785,091) \$585,396 \$4,370,487 Recap by Fund Water \$(4,178,454) \$2,482,650 6,661,104 Sewer (142,652) 169,229 311,881 General Fund 536,015 (2,066,483) (2,602,498)		_	(294 239)		(118 949)		175 290
Principal Payments- Utility Fund (43,496) (44,617) (1,121) Total Debt Service Payments (364,813) (185,781) 179,032 Capital Expenditures (11,303,755) (13,716,350) (2,412,595) Less: Grant Funded Project Reimbursements 231,500 292,178 60,678 Net District Funded Capital (11,072,255) (13,424,172) (2,351,917) Other Non Operating - 5,400,000 5,400,000 Property Tax Transfer - from GF to Water - 3,500,000 3,500,000 Property Tax Transfer to Water Fund from GF - (3,500,000) (3,500,000) Total Surplus(Deficit) \$ (3,785,091) \$ 585,396 \$ 4,370,487 Recap by Fund \$ (4,178,454) \$ 2,482,650 6,661,104 Sewer (142,652) 169,229 311,881 General Fund 536,015 (2,066,483) (2,602,498)					, ,		-
Total Debt Service Payments (364,813) (185,781) 179,032 Capital Expenditures (11,303,755) (13,716,350) (2,412,595) Less: Grant Funded Project Reimbursements 231,500 292,178 60,678 Net District Funded Capital (11,072,255) (13,424,172) (2,351,917) Other Non Operating - 5,400,000 5,400,000 Property Tax Transfer - from GF to Water - 3,500,000 3,500,000 Property Tax Transfer to Water Fund from GF - (3,500,000) (3,500,000) Total Surplus(Deficit) \$ (3,785,091) \$ 585,396 \$ 4,370,487 Recap by Fund \$ (4,178,454) \$ 2,482,650 6,661,104 Sewer (142,652) 169,229 311,881 General Fund 536,015 (2,066,483) (2,602,498)	•				,		
Less: Grant Funded Project Reimbursements 231,500 292,178 60,678 Net District Funded Capital (11,072,255) (13,424,172) (2,351,917) Other Non Operating - 5,400,000 5,400,000 Property Tax Transfer - from GF to Water - 3,500,000 3,500,000 Property Tax Transfer to Water Fund from GF - (3,500,000) (3,500,000) Total Surplus(Deficit) \$ (3,785,091) \$ 585,396 \$ 4,370,487 Recap by Fund \$ (4,178,454) \$ 2,482,650 6,661,104 Sewer (142,652) 169,229 311,881 General Fund 536,015 (2,066,483) (2,602,498)							
Less: Grant Funded Project Reimbursements 231,500 292,178 60,678 Net District Funded Capital (11,072,255) (13,424,172) (2,351,917) Other Non Operating - 5,400,000 5,400,000 Property Tax Transfer - from GF to Water - 3,500,000 3,500,000 Property Tax Transfer to Water Fund from GF - (3,500,000) (3,500,000) Total Surplus(Deficit) \$ (3,785,091) \$ 585,396 \$ 4,370,487 Recap by Fund \$ (4,178,454) \$ 2,482,650 6,661,104 Sewer (142,652) 169,229 311,881 General Fund 536,015 (2,066,483) (2,602,498)	G 11 In 11		(44 000 555)		(40.54 (.050)		(0.440.505)
Net District Funded Capital (11,072,255) (13,424,172) (2,351,917) Other Non Operating - 5,400,000 5,400,000 Other Financing Sources - 5,400,000 5,400,000 Property Tax Transfer - from GF to Water - 3,500,000 3,500,000 Property Tax Transfer to Water Fund from GF - (3,500,000) (3,500,000) Total Surplus (Deficit) \$ (3,785,091) \$ 585,396 \$ 4,370,487 Recap by Fund \$ (4,178,454) \$ 2,482,650 6,661,104 Sewer (142,652) 169,229 311,881 General Fund 536,015 (2,066,483) (2,602,498)			,		•		, ,
Other Non Operating - Other Financing Sources - 5,400,000 5,400,000 Property Tax Transfer - from GF to Water - 3,500,000 3,500,000 Property Tax Transfer to Water Fund from GF - (3,500,000) (3,500,000) Total Surplus (Deficit) \$ (3,785,091) \$ 585,396 \$ 4,370,487 Recap by Fund Water \$ (4,178,454) \$ 2,482,650 6,661,104 Sewer (142,652) 169,229 311,881 General Fund 536,015 (2,066,483) (2,602,498)							
Other Financing Sources - 5,400,000 5,400,000 Property Tax Transfer - from GF to Water - 3,500,000 3,500,000 Property Tax Transfer to Water Fund from GF - (3,500,000) (3,500,000) Total Surplus(Deficit) \$ (3,785,091) \$ 585,396 \$ 4,370,487 Recap by Fund Water \$ (4,178,454) \$ 2,482,650 6,661,104 Sewer (142,652) 169,229 311,881 General Fund 536,015 (2,066,483) (2,602,498)	Net District Funded Capital		(11,072,255)		(13,424,172)		(2,351,917)
Property Tax Transfer - from GF to Water Property Tax Transfer to Water Fund from GF - 3,500,000 (3,500,000) 3,500,000 (3,500,000) Total Surplus(Deficit) \$ (3,785,091) \$ 585,396 \$ 4,370,487 Recap by Fund \$ (4,178,454) \$ 2,482,650 6,661,104 Sewer (142,652) 169,229 311,881 General Fund 536,015 (2,066,483) (2,602,498)		_					-
Property Tax Transfer to Water Fund from GF - (3,500,000) (3,500,000) Total Surplus(Deficit) \$ (3,785,091) \$ 585,396 \$ 4,370,487 Recap by Fund \$ (4,178,454) \$ 2,482,650 6,661,104 Sewer (142,652) 169,229 311,881 General Fund 536,015 (2,066,483) (2,602,498)			-				
Total Surplus(Deficit) \$ (3,785,091) \$ 585,396 \$ 4,370,487 Recap by Fund \$ (4,178,454) \$ 2,482,650 \$ 6,661,104 Sewer (142,652) 169,229 311,881 General Fund 536,015 (2,066,483) (2,066,483)	1 3		-				
Recap by Fund Water \$ (4,178,454) \$ 2,482,650 6,661,104 Sewer (142,652) 169,229 311,881 General Fund 536,015 (2,066,483) (2,602,498)			-				
Water\$ (4,178,454)\$ 2,482,6506,661,104Sewer(142,652)169,229311,881General Fund536,015(2,066,483)(2,602,498)	Total Surplus(Deficit)	\$	(3,785,091)	\$	585,396	\$	4,370,487
Sewer (142,652) 169,229 311,881 General Fund 536,015 (2,066,483) (2,602,498)	Recap by Fund						
General Fund 536,015 (2,066,483) (2,602,498)	Water	\$		\$			
Total Surplus(Deficit) \$\(\(\frac{3}{785},091\)\\\$ 585,396 4,370,487							
	Total Surplus(Deficit)	\$	(3,785,091)	\$	585,396		4,370,487

Print Date: 11/13/2019 Time: 6:01 PM

Tahoe City Public Utility District 2020 Budget Informational Only Combined Water and Sewer

Statement of Revenues, Expenditures, Change in Net Position and Surplus (Deficit)

Revenues		Budget 2019	Ado	opted Budget 2020	\$ Chg. Budget to Budget Inc. (Dec.)
Base - Residential	\$	4,541,004	\$	5,083,404	\$ 542,400
Base-Commercial		369,464		470,492	101,028
Base - Fire Protection Svs		232,536		253,644	21,108
Sewer - Residential Sewer - Comm		4,135,748 840,156		4,416,616 892,972	280,868 52,816
Flat Permit & Inspection Fees		44,388		45,836	1,448
Permit & Inspect. Fees at Cost		6,300		6,300	-
Consumption - Residential		968,077		1,051,151	83,074
Consumption - Commercial Connection Fees		420,742 33,000		286,467 33,000	(134,275)
Grant Revenue		99,132		1,200	(97,932)
Rental Income		22,074		22,074	- 1
Other Total revenue		43,845 11,756,466		31,204 12,594,360	(12,641) 837,894
		11,730,100		12,371,300	037,071
Direct Operating Expenses Personnel		3,082,144		3,198,760	116,616
Professional Services		96,480		84,150	(12,330)
Charges & Services		445,371		479,419	34,048
Materials & Supplies		689,170		727,859	38,689
Insurance Utilities		59,360 364,010		69,992 340,399	10,632 (23,611)
Total Direct Operating Expenses	-	4,736,535		4,900,579	164,044
		,,		,,.	- ,-
Net Operating Income (Loss) Before Other Expenses, Allocations, and Non-Operating		7,019,931		7,693,781	673,850
Other Expenses and Project Recovery Depreciation		(1,394,832)		(2,071,908)	(677,076)
Project recovery - Water		40,000		40,000	(077,070)
Project recovery - Sewer		60,000		65,004	5,004
Project recovery-Operating		(32,500)		33,500	66,000
Total Other Expenses and Project Recovery		(1,327,332)		(1,933,404)	(606,072)
Less Direct Allocations Governance & Admin. Services		(1,388,263)		(1,363,005)	25,258
Eng/Tech Svs/GIS Allocation		(2,072,893)		(2,111,506)	(38,613)
Total Allocations		(3,461,156)		(3,474,511)	(13,355)
Net Income before Non-Operating		2,231,443		2,285,866	54,423
Non-Operating Revenue and (Expenses)					
Penalties Revenue		74,300		81,500	7,200
User Fee - Supplemental #6		21,665		21,670	5
Property Tax for Debt Service Property Tax for Water Rate Transition		23,293		23,291 727,680	(2) 727,680
Interest Income		133,002		153,102	20,100
Other Revenue		3,600		4,320	720
Other Financing Sources		-		5,400,000	5,400,000
Discounts Earned Proceeds from asset Sales		60 3,360		60 3,360	-
County Collection Fee		(3,204)		(2,892)	312
Interest Expense		(1,461)		(1,461)	-
Project Recovery		(210,432)		(436,069)	(225,637)
Total Non-Operating Revenue (Expenses)		44,183		5,974,561	5,930,378
Net Income before Other Non-Operating Other Non Operating		2,275,626		8,260,427	5,984,801
Capital Grant Revenue		32,500		160,678	128,178
Property Tax Transfer - from GF to Water		-		3,500,000	3,500,000
Total Other Non Operation		32,500		3,660,678	3,628,178
Change in Net Position Adjustments for Cash Flow		2,308,126		11,921,105	9,612,979
Depreciation / Amortization		1,395,624		2,071,908	676,284
Debt Service Principal		(43,496)		(44,617)	(1,121)
Capital Expenditures / Goodwill		(7,981,360)		(11,296,517)	(3,315,157)
Adjustments for Cash Flow		(6,629,232)		(9,269,226)	(2,639,994)
Total Surplus(Deficit)	\$	(4,321,106)	\$	2,651,879	\$ 6,972,985
Recap by Fund Water		(4,178,454)		2,482,650	6,661,104
Sewer		(142,652)		169,229	311,881
Total Surplus(Deficit)	\$	(4,321,106)	\$	2,651,879	\$ 6,972,985
our prince orions	Ψ	(1,021,100)	Ψ	2,001,077	- 3,7,2,703

Print Date: 11/13/2019 Time: 6:07 PM

Tahoe City Public Utility District 2020 Budget Water Fund Statement of Revenues, Expenditures, Change in Net Position and Surplus (Deficit)

Statement of Revenues, Experiutures, Chan	ge II	Budget 2019		opted Budget 2020		\$ Chg. Budget to Budget Inc. (Dec.)
Revenues						
Base - Residential	\$	4,541,004	\$	5,083,404	\$	542,400
Base-Commercial		369,464		470,492		101,028
Base - Fire Protection Svs		232,536		253,644		21,108
Flat Permit & Inspection Fees		8,400		8,400		-
Permit & Inspect. Fees at Cost		5,100		5,100		02.074
Consumption - Residential Consumption - Commercial		968,077 420,742		1,051,151 286,467		83,074 (134,275)
Connection Fees		18,000		18,000		(134,273)
Grant Revenue		99,132		1,200		(97,932)
Rental Income		22,074		22,074		-
Other		20,737		7,800		(12,937)
Total Revenues		6,705,266		7,207,732		502,466
Direct Operating Expenses						
Personnel cost		1,577,478		1,663,780		86,302
Professional Services		63,748		64,000		252
Charges & Services		251,493		277,598		26,105
Materials & Supplies		422,266		435,978		13,712
Insurance		30,318		36,306		5,988
Utilities		270,420		254,202		(16,218)
Total Direct Operating Expenses		2,615,723		2,731,864		116,141
Total Brieft operating Expenses		2,013,723		2,751,001		110,111
Net Operating Income (Loss) Before Other Expenses, Allocations, and Non-Operating		4,089,543		4,475,868		386,325
Less Other Expense and Project Recovery						
Depreciation		(933,672)		(1,511,568)		(577,896)
Project recovery - Water		40,000		40,000		-
Project recovery-Operating		15,000		16,750		1,750
Total Other Expenses and Project Recovery		(878,672)		(1,454,818)		(576,146)
Less Direct Allocations						
Governance & Admin. Services		(765,514)		(760,240)		5,274
Eng/Tech Svs/GIS Allocation		(1,121,217)		(1,128,727)		(7,510)
Total Allocations		(1,886,731)		(1,888,967)		(2,236)
Net Income before Other Non-Operating		1,324,140		1,132,083		(192,057)
Non-Operating Revenues and (Expenses)						
Penalties Revenue		44,300		47,500		3,200
User Fee - Supplemental #6		21,665		21,670		5
Property Tax for Debt Service		23,293		23,291		(2)
Property Tax for Water Rate Transition		-		727,680		727,680
Interest Income		63,002		53,106		(9,896)
Other Revenue		1,200		1,320		120
Other Financing Sources				5,400,000		5,400,000
Discounts Earned		60		60		-
Proceeds from asset Sales		360		360		-
County Collection Fee		(1,380)		(1,380)		-
Interest Expense		(1,461)		(1,461)		- (450.050)
Project Recovery		(210,432)		(380,785)		(170,353)
Total Non-Operating Revenues (Expenses)		(59,393)		5,891,361		5,950,754
Net Income before Other Non-Operating		1,264,747		7,023,444		5,758,697
Other Non Operating						
Capital Grant Revenue		32,500		160,678		128,178
Property Tax Transfer - from GF to Water		4 00 = 0 :=	_	3,500,000	+	3,500,000
Change in Net Position	\$	1,297,247	\$	10,684,122	\$	9,386,875
Adjustments for Cash Flow						
Depreciation / Amortization		934,200		1,511,568		577,368
Debt Service Principal		(43,496)		(44,617)		(1,121)
Capital Expenditures / Goodwill		(6,366,405)		(9,668,423)		(3,302,018)
Total Adjustments for Cash Flow		(5,475,701)		(8,201,472)		(2,725,771)
Total Surplus(Deficit)	\$	(4,178,454)		2,482,650	\$	6,661,104

Print Date: 11/13/2019 Time: 6:14 PM

Tahoe City Public Utility District 2020 Budget Sewer Fund

Statement of Revenues, Expenditures, Change in Net Position and Surplus (Deficit)

\$ Chg.

						\$ Chg. udget to
		Budget	Ad	opted Budget		Budget
Revenues		2019		2020	In	c. (Dec.)
Sewer - Residential	\$	4,135,748	\$	4,416,616	\$	280,868
Sewer - Comm	,	840,156	•	892,972	•	52,816
Flat Permit & Inspection Fees		35,988		37,436		1,448
Permit & Inspect. Fees at Cost		1,200		1,200		´-
Connection Fees		15,000		15,000		-
Other		23,108		23,404		296
Total Revenues		5,051,200		5,386,628		335,428
Direct Operating Expenses						
Personnel		1,504,666		1,534,980		30,314
Professional services		32,732		20,150		(12,582)
Charges and services		193,878		201,821		7,943
Materials and supplies		266,904		291,881		24,977
Insurance		29,042		33,686		4,644
Utilities		93,590		86,197		(7,393)
Total Direct Operating Expenses		2,120,812		2,168,715		47,903
Net Operating Income (Loss) Before Other						
Expenses, Allocations, and Non-Operating						
Expenses		2,930,388		3,217,913		287,525
Less Other Expense and Project Recovery						
Depreciation		(461,160)		(560,340)		(99,180)
Project recovery - Sewer		60,000		65,004		5,004
Project recovery-Operating		(47,500)		16,750		64,250
Total Other Expenses and Project Recovery		(448,660)		(478,586)		(29,926)
Less Direct Allocations						
Governance & Admin. Services		(622,749)		(602,765)		19,984
Eng/Tech Svs/GIS Allocation		(951,676)		(982,779)		(31,103)
Total Allocations		(1,574,425)		(1,585,544)		(11,119)
Net Income before Other Non-Operating		907,303		1,153,783		246,480
Non-Operating Revenues and Expenses						
Penalties Revenue		30,000		34,000		4,000
Interest Income		70,000		99,996		29,996
Other Revenue		2,400		3,000		600
Proceeds from asset Sales		3,000		3,000		-
County Collection Fee		(1,824)		(1,512)		312
Project Recovery		-		(55,284)		(55,284)
Total Non-Operating Revenues (Expenses)		103,576		83,200		(20,376)
Change in Net Position		1,010,879		1,236,983		226,104
Adjustments for Cash Flow						
Depreciation		461,424		560,340		98,916
Capital Expenditures		(1,614,955)		(1,628,094)		(13,139)
		(1,153,531)		(1,067,754)		85,777
Total Surplus(Deficit)	\$	(142,652)	\$	169,229	\$	311,881

Tahoe City Public Utility District 2020 Budget Engineering Department Budget Schedules

Combined Dept. 35 & Dept. 70

		Adopted	I	\$ Chg. Budget to
	Budget	Budget		Budget
	2019	2020		nc. (Dec.)
Other	\$ 13,237	\$ -	\$	(13,237)
Total revenue	13,237	-		(13,237)
Direct Operating Expenses				
Personnel	1,449,470	1,528,040		78,570
Professional Services	15,400	15,400		-
Charges & Services	21,703	28,533		6,830
Materials & Supplies	4,905	10,615		5,710
Insurance	12,012	16,020		4,008
Utilities	1,200	1,200		-
Total Direct Operating Expenses	1,504,690	1,599,808		95,118
Net Operating Income (Loss) Before Other Direct Expenses and Allocations	\$ (1,491,453)	\$ (1,599,808)	\$	(108,355)
Other Direct Expenses and				
Project Recovery				
Project recovery - Water	379,612	388,336		8,724
Project recovery-Sewer	169,598	171,990		2,392
Project recovery - GSS/Parks/Rec	322,582	326,756		4,174
Project recovery-Operating	70,000	185,004		115,004
Total Other Direct Expenses and				
Project Recovery	941,792	1,072,086		130,294
Allocations and Project Recovery				
Governance & Support Services	(449,380)	(450,686)		(1,306)
Engineering Allocation	999,041	978,408		(20,633)
Total Allocations	 549,661	527,722		(21,939)
Net Operating Income	\$ -	\$ -	\$	

Time: 6:43 PM

Tahoe City Public Utility District 2013 Program Summary Engineering Special Studies Dept. 20.36

						\$ Chg.		
		D 1 .		. 15 1 .		udget to		
		Budget	Ado	pted Budget 2020	Budget			
_		2019	In	ıc. (Dec.)				
Revenue								
Other	\$	-	\$	-	\$	-		
Total Revenue		-		-		-		
Operating Expenses:								
Professional services		854,504		841,483		(13,021)		
Charges and services		5,319		-		(5,319)		
Materials and supplies		44		-		(44)		
Total Direct Operating Expenses		859,867		841,483		(18,384)		
Net Operating Income (Loss)	\$	(859,867)	\$	(841,483)	\$	18,384		
Allocations & Project Recovery Project recovery-Operating		859,867		841,483		(18,384)		
Total Other Expenses and	<u> </u>							
Project Recovery		859,867		841,483		(18,384)		
Net Operating Income	\$	-	\$	_	\$			
. 0			•		-			

Time: 6:58 PM

Tahoe City Public Utility District Technical Services Departments (41-43)

				\$	Chg.			
	Budget	-	sed Budget	Budget	to Budget			
	 2019		2020	Inc. (Dec.)				
Revenues								
Flat Permit & Inspection Fees	\$ 44,388	\$	45,836	\$	1,448			
Permit & Inspect. Fees at Cost	6,300		6,300		-			
Grant Revenue	1,200		1,200		-			
Total revenue	51,888		53,336		1,448			
Direct Operating Expenses								
Personnel cost	733,492		812,134		78,642			
Professional Services	18,500		10,000		(8,500)			
Charges & Services	64,117		67,804		3,687			
Materials & Supplies	16,869		17,369		500			
Insurance	13,572		17,340		3,768			
Utilities	1,140		1,140		_			
Total Direct Operating Expenses	847,690		925,787		78,097			
Net Income (Loss) Before Non-Operating								
and Allocations	\$ (795,802)	\$	(872,451)	\$	(76,649)			
Other Direct Expenses								
Depreciation	(528)		-		528			
Total Other Direct Expenses	(528)		-		528			
Allocations								
Governance & Support Services	(254,636)		(260,975)		(6,339)			
Tech Svs and GIS Allocation	1,050,966		1,133,426		82,460			
Total Allocations	796,330		872,451		76,121			
Net Operating Income	\$ -	\$	-	\$	-			

Print Date: 11/13/2019 Time: 7:02 PM

Tahoe City Public Utility District 2020 Budget All Parks, Golf Course & Winter Sports Park and Recreation Combined Statement of Revenues, Expenditures and Changes in Fund Balance

		Budget 2019	Ad	opted Budget 2020		\$ Chg. Budget to Budget Inc. (Dec.)
Revenues						
User Fee	\$	688,864	\$	694,567	\$	5,703
Season Pass Revenue		111,600		123,889		12,289
Retail Sales		20,650		23,015		2,365
Sidewalk Assessment Revenue		25,927		26,437		510
Grant Revenue		109,959		73,815		(36,144)
Golf Lesson Revenue		2,480		3,935		1,455
Rental Income		194,353		208,558		14,205
Maintenance Svs Revenue		332,164		347,592		15,428
Other		169,028		178,562		9,534
Total Revenue		1,655,025		1,680,370		25,345
Direct Operating Expenses						
Personnel		2,246,767		2,333,697		86,930
Professional services		26,440		22,800		(3,640)
Charges and services		464,977		480,573		15,596
Materials and supplies		735,453		722,891		(12,562)
Insurance		48,164		57,180		9,016
Utilities		202,776		218,968		16,192
Total Direct Operating Expenses		3,724,577		3,836,109		111,532
Net Operating Income (Loss) Before Other Expenses, Project Recovery and Allocations		(2,069,552)		(2,155,739)		(86,187)
Non Direct Operating Expenses						
Governance & Support Services		(682,819)		(615,450)		67,369
Eng/Tech Svs/GIS Allocation		(42,503)		(53,665)		(11,162)
Project recovery - Operating		(127,482)		(109,738)		17,744
Total Non Direct Operating Expenses		(852,804)		(778,853)		73,951
Property Tax Used for Operations		2,922,356		2,934,592		12,236
Net Revenue, Direct, Non-Direct Operating Expense and Tax		-		-		-
Non-Operating Revenue and Expenses						
Property Tax Available for Capital/Reserves		4,175,028		4,157,956		(17,072)
Interest Income		69,996		175,000		105,004
Other Revenue		108,277		37,512		(70,765)
Discounts Earned		180		180		-
Proceeds from asset Sales		360		360		-
County Collection Fee		(107,496)		(107,496)		-
Project Recovery		(586,935)		(541,662)		45,273
Total Non-Operating Revenue (Expenses)		3,659,410		3,721,850		62,440
Net Income before Other Non-Operating		3,659,410		3,721,850		62,440
Other Non Operating						
Capital Grant Revenue		199,000		131,500		(67,500)
Capital outlay		(3,322,395)		(2,419,833)		902,562
Property Tax Transfer to Water Fund from GF		(3,322,373)		(3,500,000)		(3,500,000)
	ф.	F2C 04F	ተ		φ	
Change in Fund Balance	\$	536,015	\$	(2,066,483)	\$	(2,602,498)

Time: 5:56 PM

Tahoe City Public Utility District 2020 Budget Parks Combined Parks Summary (Depts 11 - 19)

	 Actual 2018	Budget 2019	Projected 2019	Ado	opted Budget 2020	\$ Chg. lget to Budget Inc. (Dec.)
Revenues						66 = 603
User Fee	\$ 103,869	\$ 102,464	\$,	\$	95,895	\$ (6,569)
Season Pass Revenue	10,025	10,025	12,825		13,466	3,441
Sidewalk Assessment Revenue	24,407	25,927	25,022		26,437	510
Grant Revenue	30,898	78,609	78,609		45,420	(33,189)
Rental Income	98,986	115,794	115,608		116,195	401
Maintenance Svs Revenue	336,878	332,164	331,342		347,592	15,428
Other	 80,619	124,178	102,748		128,310	4,132
Total Revenue	685,682	789,161	762,049		773,315	(15,846)
Direct Operating Expenses						
Personnel cost	999,036	1,118,860	1,063,578		1,122,146	3,286
Professional services	35,999	17,540	12,400		19,900	2,360
Charges and services	134,983	196,827	200,851		222,395	25,568
Materials and supplies	327,755	500,418	415,369		488,670	(11,748)
Insurance	17,778	22,824	20,004		26,868	4,044
Utilities	129,846	138,281	140,812		167,060	28,779
Total Direct Operating Expenses	1,645,397	1,994,750	1,853,014		2,047,039	52,289
Net Operating Income (Loss) Before Other Expenses,						
Project Recovery and Allocations	(959,715)	(1,205,589)	(1,090,965)		(1,273,724)	(68,135)
Other Operating Expenses and Project Recovery	(0.1.71.1)	(440.000)	(100.0==)		(400.000)	
Project recovery - Operating	 (84,514)	(113,982)	(182,357)		(103,238)	10,744
Total Other Operating Expenses and Project Recovery	(84,514)	(113,982)	(182,357)		(103,238)	10,744
Allocations						
Parks allocation	-	-	408,208		349,918	349,918
Parks & Rec. Admin. allocation	(91,085)	(98,625)	(84,495)		(92,740)	5,885
Governance & Admin. Services allocation	(149,710)	(306,794)	(212,100)		(251,736)	55,058
Eng/Tech Svs/GIS allocation	 (31,458)	(42,503)	(47,036)		(53,665)	(11,162)
Total Allocations	(272,253)	(447,922)	64,577		(48,223)	399,699
Property Tax Used for Operations	1,316,482	1,767,493	1,208,745		1,425,185	(342,308)
Net Operating Income	\$ -	\$ -	-	\$	-	\$ -

Time: 6:29 PM

Tahoe City Public Utility District 2020 Budget Recreation Combined (Depts 21-29) Operating and Net Income

							\$ Chg.
					Adopted		udget to
	Actual	Budget	J	Projected	Budget		Budget
	2018	2019		2019	2020	In	ıc. (Dec.)
Revenues							
User Fee	\$ 302,003	\$ 327,320	\$	320,978	\$ 328,170	\$	850
Grant Revenue	42,624	31,350		32,690	28,395		(2,955)
Other	36,558	41,850		28,850	47,012		5,162
Total revenue	381,185	400,520		382,518	403,577		3,057
Direct Operating Expenses							
Personnel cost	413,646	537,376		427,430	602,400		65,024
Professional Services	240	600		300	600		-
Charges & Services	130,280	152,895		142,685	142,735		(10,160)
Materials & Supplies	68,579	75,472		66,399	70,622		(4,850)
Insurance	8,424	11,952		5,593	15,012		3,060
Utilities	2,737	2,766		2,591	2,766		
Total Direct Operating Expenses	 623,906	781,061		644,998	834,135		53,074
Net Operating Income (Loss) Before Other Expenses,							_
Project Recovery and Allocations	(242,721)	(380,541)		(262,480)	(430,558)		(50,017)
Other Operating Expenses and Project Recovery							
Project recovery - Operating	(684)	(3,000)		(1,193)	-		3,000
Total Other Operating Expenses and Project Recovery	 (684)	(3,000)		(1,193)	-		3,000
Allocations							
Parks & Rec. Admin. allocation	(36,181)	(36,258)		(31,017)	(40,128)		(3,870)
Governance & Admin. Services allocation	(107,259)	(151,980)		(111,632)	(154,100)		(2,120)
Total Allocations	 (143,440)	(188,238)		(142,649)	(194,228)		(5,990)
Property Tax Used for Operations	386,845	571,779		406,322	624,786		53,007
Net Operating Income	\$ -	\$ -		-	\$ -	\$	-

Time: 6:33 PM

Tahoe City Public Utility District 2020 Budget Golf Course & Winter Sports Park Combined Net Operating Income

	Budget 2019			Proposed Budget 2020		\$ Chg. Budget to Budget nc. (Dec.)
Revenues						
User Fee	\$	259,080	\$	270,502	\$	11,422
Season Pass Revenue		101,575		110,423		8,848
Retail Sales		20,650		23,015		2,365
Grant Revenue		-		-		-
Golf Lesson Revenue		2,480		3,935		1,455
Rental Income		78,559		92,363		13,804
Other		3,000		3,240		240
Total Revenues		465,344		503,478		38,134
Direct Operating Expenses						
Personnel cost		410,279		418,537		8,258
Professional services		8,300		2,300		(6,000)
Charges and services		108,785		111,488		2,703
Materials and supplies		158,803		162,839		4,036
Insurance		9,608		10,692		1,084
Utilities		59,929		47,342		(12,587)
Total Direct Operating Expenses		755,704		753,198		(2,506)
Net Operating Income (Loss) Before Other Expenses, Project						
Recovery and Allocations	\$	(290,360)	\$	(249,720)	\$	40,640
Other Operating Expenses and Project Recovery						
Project recovery - Operating		(10,500)		(6,500)		4,000
Total Other Operating Expenses and Project Recovery		(10,500)		(6,500)		4,000
Allocations						
Parks allocation		-		(349,918)		(349,918)
Parks & rec. admin allocation		(58,179)		(68,869)		(10,690)
Governance & Support Services		(224,045)		(209,614)		14,431
Total Allocations		(282,224)		(628,401)		(346,177)
Property Tax Used for Operations		583,084		884,621		301,537
Net Operating Income	\$	-	\$	-	\$	

Time: 6:37 PM

Tahoe City Public Utility District 2020 BudgetParks and Recreation Admin. (Dept. 10.90)

		Proposed	\$ Chg.
	Budget	Budget	Budget to
<u>-</u>	2019	2020	Budget
Operating Expenses			
Personnel cost	180,252	190,614	10,362
Charges & Services	6,470	3,955	(2,515)
Materials & Supplies	760	760	-
Insurance	3,780	4,608	828
Utilities	1,800	1,800	-
Parks & Rec. Admin. allocation	(193,062)	(201,737)	(8,675)
Total Operating Expenses	-	-	-
Net Operating Income	\$ - \$	5 - \$	

	Budget	Proposed Budget	\$ Chg. Budget to Budget	
Parks & Rec. Admin. Allocation	2019	2020	Inc. (Dec.)	
Athletic Fields & Courts Dept. 10.11	13,009	12,067	(942)	
Beaches Dept. 10.12 Boat Ramp & Campground Dept. 10.13	11,352 11,561	11,225 10,545	(127) (1,016)	
Community Buildings Dept. 10.14	21,821	19,301	(2,520)	
Parklands Dept. 10.15	16,293	15,417	(876)	
Property Management Dept. 10.16	2,608	1,763	(845)	
Sidewalk and Amenities Dept. 10.17	4,549	4,447	(102)	
Recreation Trails Dept. 10.18	17,432	17,975	543	
Aquatics Department 10.21	9,918	10,433	515	
Adult Sports Dept. 10.22	3,566	3,748	182	
After School Programs Dept. 10.23	4,913	5,203	290	
Day Camp Dept. 10.24	8,969	10,988	2,019	
Special Events Dept. 10.25	4,943	4,830	(113)	
Youth Sports Dept. 10.26	2,290	2,167	(123)	
Rideout Recreation Programs Dept. 10.27	1,659	2,759	1,100	
Golf Proshop Dept. 10.31	14,211	23,711	9,500	
Food and Beverage 10.32	4,339	5,611	1,272	
Golf Grounds 10.33	19,040	19,715	675	
Winter Sports Park 10.34	20,589	19,832	(757)	
	\$ 193,062	\$ 201,737	\$ 8,675	

Time: 7:09 PM

Tahoe City Public Utility District 2020 Budget Governance & Administrative Services Expenses and Allocation Department 90-10 and 90-43

Departi	Budget 2019			Proposed Budget 2020		\$ Chg. Budget to Budget Inc. (Dec.)	
Operating Expenses Personnel cost Professional Services Charges & Services Materials & Supplies	\$	1,951,115 335,000 357,614 175,586	\$	1,996,924 195,940 362,915 165,896	\$	45,809 (139,060) 5,301 (9,690)	
Insurance Utilities Governance & Support Services Project recovery - Operating Total Operating Expenses		32,464 42,803 (2,867,100) (27,482)		41,772 46,155 (2,782,120) (27,482)		9,308 3,352 84,980 	
Net Operating Income	\$	-	\$	-	\$	<u>-</u>	
Governance & Administrative Service Water Sewer Engineering	s Alloo \$	765,514 622,749 212,516	\$	760,240 602,765 223,200	\$	(5,274) (19,984) 10,684	
Engineering Projects Support Services (Tech Svs & GIS) Recreation Parks Golf Course / Winter Sports Park		236,864 254,636 151,980 306,794 224,045		227,486 260,975 154,100 251,736 209,614		(9,378) 6,339 2,120 (55,058) (14,431)	
Parks Facilities Charge Back	\$	92,002 2,867,100	\$	92,004 2,782,120	\$	(84,980)	

Time: 7:10 PM

Tahoe City Public Utility District 2020 Budget Statement of Revenues, Expenditures and Change in Fund Balance Debt Service (Dept. 50.10)

	Budget 2019	Adoj	oted Budget 2020	\$ Chg. Budget to Budget nc. (Dec.)
Non-Operating Revenue and Expenses				
Property Tax for Debt Service	306,968		139,703	(167,265)
Assessment Revenue	12,888		-	(12,888)
Interest Income	-		-	-
Other Revenue	-		-	-
Total Non-Operating Revenue and Expenses	319,856		139,703	(180,153)
Debt Service Paid with Property Tax				
Interest Expense	(25,617)		(20,754)	4,863
Principal	(294,239)		(118,949)	175,290
Change in Fund Balance	\$ -	\$	-	\$ -