

**TAHOE CITY PUBLIC UTILITY DISTRICT
RESOLUTION NO. 18-21
ADOPTING THE OPERATING AND CAPITAL BUDGETS FOR 2019**

WHEREAS, the General Manager of the Tahoe City Public Utility District recommends and submits to the Board of Directors a Proposed Annual Budget for the calendar year commencing on January 1, 2019 and ending December 31, 2019, which budget is attached as Exhibit A; and,

WHEREAS, the Proposed Annual Budget incorporates within it operating, non-operating, debt service and capital expenditures, and

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

WHEREAS, expenditures as recommended by the Board of Directors for all operating expenditures, excluding depreciation, total \$12,917,212, non-operating expenditures total \$697,635, debt service payments total \$364,813, and expenditures for all capital improvement projects total \$11,303,755, the result of which is a combined total for all funds of \$25,283,415 and,

WHEREAS, the General Manager shall have authority to move budgeted amounts between the expenditure categories of salary and benefits, maintenance and operations, and capital expenditures, but not so as to authorize a new capital expenditure; and

WHEREAS, the Board of Directors shall retain sole authority for budgeting new capital projects, authorizing new permanent salaried positions, movement of authorization among funds, and the use of undesignated net position and unassigned fund balance.

NOW, THEREFORE, be it resolved that the Board of Directors of the Tahoe City Public Utility District hereby resolves that the Annual Budget of the Tahoe City Public Utility District is adopted.

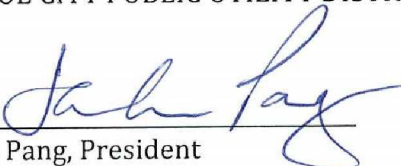
PASSED AND ADOPTED on the 16th day of November, 2018, at a meeting of the Board of Directors of the Tahoe City Public Utility District by the following vote:

AYES: Friedman, Treabess, Zumwalt, Wilkins, Pang

NOES: None


ABSENT: None

TAHOE CITY PUBLIC UTILITY DISTRICT



John Pang, President

ATTEST:



Terri Viehmann, District Clerk

**TAHOE CITY PUBLIC UTILITY DISTRICT
EXHIBIT A
ADOPTING THE OPERATING AND CAPITAL BUDGETS FOR 2019**

	<u>Amount</u>
Operating expenditures	\$ 12,917,212
Non-operating	697,635
Debt Service Payments	<u>364,813</u>
Subtotal operating budget	13,979,660
Capital	11,303,755
Total	<u>\$ 25,283,415</u>

2019 Budget Operating Schedules

Tahoe City Public Utility District 2019 Budget

District Combined By Departments
Net Operating Income and Surplus (Deficit)

	Budget 2018	Proposed Budget 2019	\$ Chg. Budget to Budget Inc. (Dec.)	% Chg. Budget to Budget Inc. (Dec.)
<u>Operating Revenues (excludes property tax)</u>				
Water Department	\$ 5,965,177	\$ 6,705,266	740,089	12.4%
Sewer Department	4,910,968	5,051,200	140,232	2.9%
Parks Department	699,681	789,161	89,480	12.8%
Recreation Department	410,268	400,520	(9,748)	-2.4%
Golf Course / Winter Sports Park Property	447,557	465,343	17,786	4.0%
Total Operating Revenue	12,433,651	13,411,490	977,839	7.9%
<u>Operating Expenses (excludes Depreciation)</u>				
Water Department	4,121,059	4,657,358	536,299	13.0%
Sewer Department	3,249,511	3,682,473	432,962	13.3%
Parks Department	2,369,708	2,556,654	186,946	7.9%
Recreation Department	865,446	972,299	106,853	12.3%
Golf Course / Winter Sports Park Property	1,121,057	1,048,428	(72,629)	-6.5%
Total Operating Expenses	11,726,781	12,917,212	1,190,431	10.2%
Net Operating Income (Loss)	706,870	494,278	(212,592)	-30.1%
<u>Property Tax Revenue Allocation</u>				
Property Tax for Parks Operations	1,670,027	1,767,493	97,466	5.8%
Property Tax for Recreation Operations	455,178	571,779	116,601	25.6%
Property Tax for Golf Operations	673,500	583,085	(90,415)	-13.4%
Property Taxes for Capital and Reserves	3,380,870	4,175,028	794,158	23.5%
Property Tax for Debt Service	497,523	330,261	(167,262)	-33.6%
Total Property Tax	6,677,098	7,427,646	750,548	11.2%
<u>Non-Operating (Exclude Amortization)</u>				
Revenues	331,067	427,688	96,621	29.2%
Expenses	(144,240)	162,232	306,472	-212.5%
Special Studies - Net Expenses	(200,977)	(859,867)	(658,890)	327.8%
Total Non-Operating Income (Expense)	(14,150)	(269,947)	(255,797)	1807.8%
Surplus (Deficit) Before Debt & Capital	7,369,818	7,651,977	282,159	3.8%
<u>Debt Service Payments</u>				
Principal Payments	(447,001)	(294,239)	152,762	-34.2%
Interest Expense	(42,668)	(27,078)	15,590	-36.5%
Principal Payments- Utility Fund	(42,682)	(43,496)	(814)	1.9%
Total Debt Service Payments	(532,351)	(364,813)	167,538	-31.5%
Capital Expenditures	(18,442,430)	(11,303,755)	7,138,675	-38.7%
Less: Grant Funded Project Reimbursements	2,101,878	231,500	(1,870,378)	-89.0%
Net District Funded Capital	(16,340,552)	(11,072,255)	5,268,297	-32.2%
Total Surplus(Deficit)	\$ (9,503,085)	\$ (3,785,091)	5,717,994	-60.2%
Recap by Fund				
Water	\$ (8,872,749)	\$ (4,178,454)	4,694,295	-52.9%
Sewer	(485,274)	(142,652)	342,622	-70.6%
General Fund	(145,062)	536,015	681,077	-469.5%
Total Surplus(Deficit)	\$ (9,503,085)	\$ (3,785,091)	5,717,994	-60.2%

Tahoe City Public Utility District 2019 Budget

Combined Water and Sewer
Net Operating , Change in Net Position, and Surplus (Deficit)

	Budget 2018	Proposed Budget 2019	\$ Chg. Budget to Budget Inc. (Dec.)	% Chg. Budget to Budget Inc. (Dec.)
Revenues				
Base - Residential	\$ 4,116,864	\$ 4,541,004	\$ 424,140	10.3%
Base-Commercial	348,948	369,464	20,516	5.9%
Base - Fire Protection Svcs	213,432	232,536	19,104	9.0%
Sewer - Residential	4,030,620	4,135,748	105,128	2.6%
Sewer - Comm	807,516	840,156	32,640	4.0%
Flat Permit & Inspection Fees	43,376	44,388	1,012	2.3%
Permit & Inspect. Fees at Cost	10,200	6,300	(3,900)	-38.2%
Consumption - Residential	913,875	968,077	54,202	5.9%
Consumption - Commercial	311,608	420,742	109,134	35.0%
Connection Fees	31,200	33,000	1,800	5.8%
Grant Revenue	1,200	99,132	97,932	8161.0%
Rental Income	22,050	22,074	24	0.1%
Other	25,256	43,845	18,589	73.6%
Total revenue	10,876,145	11,756,466	880,321	#DIV/0!
Direct Operating Expenses				
Personnel cost	2,715,908	3,082,144	366,236	13.5%
Professional Services	76,900	96,480	19,580	25.5%
Charges & Services	428,080	445,371	17,291	4.0%
Materials & Supplies	640,709	689,170	48,461	7.6%
Insurance	53,852	59,360	5,508	10.2%
Utilities	353,118	364,010	10,892	3.1%
Total Direct Operating Expenses	4,268,567	4,736,535	467,968	11.0%
Net Operating Income (Loss) Before Other Expenses, Allocations, and Non-Operating	6,607,578	7,019,931	412,353	6.2%
Other Expenses and Project Recovery				
Depreciation	(1,622,592)	(1,395,624)	226,968	-14.0%
Project recovery - Water	40,000	40,000	-	0.0%
Project recovery - Sewer	40,000	60,000	20,000	50.0%
Project recovery-Operating	30,000	(242,932)	(272,932)	-909.8%
Total Other Expenses and Project Recovery	(1,512,592)	(1,538,556)	(25,964)	1.7%
Less Allocations				
Governance & Admin. Services	(1,297,482)	(1,388,263)	(90,781)	7.0%
Eng/Tech Svcs/GIS Allocation	(2,115,498)	(2,072,101)	43,397	-2.1%
Total Allocations	(3,412,980)	(3,460,364)	(47,384)	1.4%
Net Income before Non-Operating	1,682,006	2,021,011	339,005	20.2%
Non-Operating Revenue and (Expenses)				
Property Tax	23,293	23,293	-	0.0%
Interest Income	139,002	133,002	(6,000)	-4.3%
Assessment	21,665	21,665	-	0.0%
Proceeds from asset Sales	3,360	3,360	-	0.0%
Other	93,036	77,960	(15,076)	-16.2%
County Collection Fee	(3,648)	(3,204)	444	-12.2%
Interest Expense	(2,275)	(1,461)	814	-35.8%
Total Non-Operating Revenue (Expenses)	274,433	254,615	(19,818)	-7.2%
Net Income before Other Non-Operating	1,956,439	2,275,626	319,187	16.3%
Other Non Operating				
Capital Grant Revenue	304,789	32,500	(272,289)	-89.3%
Change in Net Position	2,261,228	2,308,126	46,898	2.1%
Adjustments for Cash Flow				
Depreciation	1,622,592	1,395,624	(226,968)	-14.0%
Debt Service Principal	(42,682)	(43,496)	(814)	1.9%
Capital Expenditures	(13,199,161)	(7,981,360)	5,217,801	-39.5%
Total Adjustments for Cash Flow	(11,619,251)	(6,629,232)	4,990,019	-42.9%
Total Surplus(Deficit)	\$ (9,358,023)	\$ (4,321,106)	\$ 5,036,917	-53.8%
Recap by Fund				
Water	(8,872,749)	(4,178,454)	4,694,295	-52.9%
Sewer	(485,274)	(142,652)	342,622	-70.6%
Total Surplus(Deficit)	\$ (9,358,023)	\$ (4,321,106)	\$ 5,036,917	-53.8%

Tahoe City Public Utility District 2019 Budget
Water Fund (Includes Engineering/Tech Services/GIS Allocations)
Net Operating , Change in Net Position, and Surplus (Deficit)

	Budget 2018	Proposed Budget 2019	\$ Chg. Budget to Budget Inc. (Dec.)	% Chg. Budget to Budget Inc. (Dec.)
Revenues				
Base - Residential	\$ 4,116,864	\$ 4,541,004	\$ 424,140	10.3%
Base-Commercial	348,948	369,464	20,516	5.9%
Base - Fire Protection Svcs	213,432	232,536	19,104	9.0%
Flat Permit & Inspection Fees	8,400	8,400	-	0.0%
Permit & Inspect. Fees at Cost	5,100	5,100	-	0.0%
Consumption - Residential	913,875	968,077	54,202	5.9%
Consumption - Commercial	311,608	420,742	109,134	35.0%
Connection Fees	16,200	18,000	1,800	11.1%
Grant Revenue	1,200	99,132	97,932	8161.0%
Rental Income	22,050	22,074	24	n/a
Other	7,500	20,737	13,237	176.5%
Total Revenues	5,965,177	6,705,266	740,089	12.4%
Direct Operating Expenses				
Personnel cost	1,393,530	1,577,478	183,948	13.2%
Professional Services	73,500	63,748	(9,752)	-13.3%
Charges & Services	238,256	251,493	13,237	5.6%
Materials & Supplies	401,566	422,266	20,700	5.2%
Insurance	27,522	30,318	2,796	10.2%
Utilities	259,385	270,420	11,035	4.3%
Total Direct Operating Expenses	2,393,759	2,615,723	221,964	9.3%
Net Operating Income (Loss) Before Other Expenses, Allocations, and Non-Operating	3,571,418	4,089,543	518,125	14.5%
Less Other Expense and Project Recovery				
Depreciation	(1,057,320)	(934,200)	123,120	-11.6%
Project recovery - Water	40,000	40,000	-	0.0%
Project recovery-Operating	15,000	(195,432)	(210,432)	
Total Other Expenses and Project Recovery	(1,002,320)	(1,089,632)	(87,312)	8.7%
Less Allocations				
Governance & Admin. Services	(724,253)	(765,514)	(41,261)	5.7%
Eng/Tech Svcs/GIS Allocation	(1,158,536)	(1,120,689)	37,847	-3.3%
Capital outlay	-	-	-	
Total Allocations	(1,882,789)	(1,886,203)	(3,414)	0.2%
Net Income before Other Non-Operating	686,309	1,113,708	427,399	62.3%
Non-Operating Revenues and (Expenses)				
Property Tax	23,293	23,293	-	0.0%
Interest Income	69,002	63,002	(6,000)	-8.7%
Assessment	21,665	21,665	-	0.0%
Proceeds from asset Sales	360	360	-	0.0%
Other	60,636	45,560	(15,076)	-24.9%
County Collection Fee	(1,824)	(1,380)	444	-24.3%
Pension Amort - GASB 68	-	-	-	#DIV/0!
Interest Expense	(2,275)	(1,461)	814	-35.8%
Total Non-Operating Revenues (Expenses)	170,857	151,039	(19,818)	-11.6%
Net Income before Other Non-Operating	857,166	1,264,747	407,581	47.5%
Other Non Operating				
Capital Grant Revenue	304,789	32,500	(272,289)	-89.3%
Change in Net Position	\$ 1,161,955	\$ 1,297,247	\$ 135,292	11.6%
Adjustments for Cash Flow				
Depreciation	1,057,320	934,200	(123,120)	-11.6%
Pension Asset Amortization	-	-	-	
Debt Service Principal	(42,682)	(43,496)	(814)	1.9%
Capital Expenditures	(11,049,342)	(6,366,405)	4,682,937	-42.4%
Total Adjustments for Cash Flow	(10,034,704)	(5,475,701)	4,559,003	-45.4%
Total Surplus(Deficit)	\$ (8,872,749)	\$ (4,178,454)	\$ 4,694,295	-52.9%

Tahoe City Public Utility District 2019 Budget
Sewer Fund (Include Engineering/Tech Services/GIS)
Net Operating , Change in Net Position, and Surplus (Deficit)

	Budget 2018	Proposed Budget 2019	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Sewer - Residential	\$ 4,030,620	\$ 4,135,748	\$ 105,128
Sewer - Comm	807,516	840,156	32,640
Flat Permit & Inspection Fees	34,976	35,988	1,012
Permit & Inspect. Fees at Cost	5,100	1,200	(3,900)
Connection Fees	15,000	15,000	-
Other	17,756	23,108	5,352
Total Revenues	4,910,968	5,051,200	140,232
Direct Operating Expenses			
Personnel cost	1,322,378	1,504,666	182,288
Professional Services	3,400	32,732	29,332
Charges & Services	189,824	193,878	4,054
Materials & Supplies	239,143	266,904	27,761
Insurance	26,330	29,042	2,712
Utilities	93,733	93,590	(143)
Total Direct Operating Expenses	1,874,808	2,120,812	246,004
Net Operating Income (Loss) Before Other Expenses, Allocations, and Non-Operating Expenses	3,036,160	2,930,388	(105,772)
Other Expenses and Project Recovery			
Depreciation	(565,272)	(461,424)	103,848
Project recovery - Sewer	40,000	60,000	20,000
Project recovery-Operating	15,000	(47,500)	(62,500)
Total Other Expenses and Project Recovery	(510,272)	(448,924)	61,348
Allocations			
Governance & Admin. Services	(573,229)	(622,749)	(49,520)
Eng/Tech Svs/GIS Allocation	(956,962)	(951,412)	5,550
Total Allocations	(1,530,191)	(1,574,161)	(43,970)
Net Income before Other Non-Operating	995,697	907,303	(88,394)
Non-Operating Revenues and Expenses			
Interest Income	70,000	70,000	-
Proceeds from asset Sales	3,000	3,000	-
Other	32,400	32,400	-
County Collection Fee	(1,824)	(1,824)	-
Total Non-Operating Revenues (Expenses)	103,576	103,576	-
Change in Net Position	1,099,273	1,010,879	(88,394)
Change in Net Position	1,099,273	1,010,879	(88,394)
Adjustments for Cash Flow			
Depreciation	565,272	461,424	(103,848)
Capital Expenditures	(2,149,819)	(1,614,955)	534,864
	(1,584,547)	(1,153,531)	431,016
Total Surplus(Deficit)	\$ (485,274)	\$ (142,652)	\$ 342,622

**Tahoe City Public Utility District 2019 Budget
Engineering Combined
(Dept. 35, 70, and 36)**

	Budget 2018	Proposed Budget 2019	\$ Chg. Budget to Budget Inc. (Dec.)	% Chg. Budget to Budget Inc. (Dec.)
Revenues				
Other	\$ -	\$ 13,237	\$ 13,237	
Total Revenues	-	13,237	13,237	#DIV/0!
Direct Operating Expenses				
Personnel cost	991,864	1,449,470	457,606	46.1%
Professional Services	16,800	15,400	(1,400)	-8.3%
Charges & Services	12,696	21,703	9,007	70.9%
Materials & Supplies	4,905	4,905	-	0.0%
Insurance	9,756	12,012	2,256	23.1%
Utilities	1,200	1,200	-	0.0%
Total Direct Operating Expenses	1,037,221	1,504,690	467,469	45.1%
Net Operating Income (Loss) Before Other Expenses and Allocations	(1,037,221)	(1,491,453)	(454,232)	43.8%
Other Expenses and Project Recovery				
Special Studies - Grant	85,000	-	(85,000)	-100.0%
Special Studies - Expenses	(285,977)	(859,867)	(573,890)	200.7%
Project recovery - Water	179,270	379,612	200,342	111.8%
Project recovery-Sewer	135,396	169,598	34,202	25.3%
Project recovery - GSS/Parks/Rec	167,218	322,582	155,364	92.9%
Project recovery-Operating	85,000	929,867	844,867	994.0%
Total Other Expenses and Project Recovery	365,907	941,792	575,885	157.4%
Allocations				
Governance & Support Services	(322,615)	(449,380)	(126,765)	39.3%
Engineering Allocation	993,929	999,041	5,112	0.5%
Total Allocations	671,314	549,661	(121,653)	-18.1%
Net Operating Income	\$ -	\$ -	\$ -	N/A

**Tahoe City Public Utility District
Technical Services and GIS Combined**

	Budget 2018	Proposed Budget 2019	\$ Chg. Budget to Budget Inc. (Dec.)	% Chg. Budget to Budget Inc. (Dec.)
Revenues				
Flat Permit & Inspection Fees	\$ 43,376	\$ 45,048	\$ 1,672	3.9%
Permit & Inspect. Fees at Cost	10,200	6,300	(3,900)	-38.2%
Grant Revenue	1,200	1,200	-	0.0%
Total revenue	54,776	52,548	(2,228)	-4.1%
Direct Operating Expenses				
Personnel cost	784,960	733,492	(51,468)	-6.6%
Professional Services	10,500	18,500	8,000	76.2%
Charges & Services	64,891	64,117	(774)	-1.2%
Materials & Supplies	19,699	16,869	(2,830)	-14.4%
Insurance	14,676	13,572	(1,104)	-7.5%
Utilities	1,140	1,140	-	0.0%
Total Direct Operating Expenses	895,866	847,690	(48,176)	-5.4%
Net Income (Loss) Before Non-Operating and Allocations	(841,090)	(795,142)	45,948	-5.5%
Other Direct Expenses				
Depreciation	(6,408)	(528)	5,880	-91.8%
Total Other Direct Expenses	(6,408)	(528)	5,880	-91.8%
Allocations				
Governance & Support Services	(277,361)	(254,636)	22,725	-8.2%
Tech Svs and GIS Allocation	1,124,859	1,050,306	(74,553)	-6.6%
Total Allocations	847,498	795,670	(51,828)	-6.1%
Net Operating Income	\$ -	\$ -	\$ -	N/A

**Tahoe City Public Utility District 2019 Budget
Combined Parks, Golf & Winter Sports Park and Recreation
Operating, Net Income, and Change in Fund Balance**

	Budget 2018	Proposed Budget 2019	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
User Fees	\$ 699,437	\$ 688,864	\$ (10,573)
Season Pass Revenue	97,284	111,600	14,316
Retail Sales	21,329	20,650	(679)
Sidewalk Assessment Revenue	25,419	25,927	508
Grant Revenue	402,197	442,123	39,926
Golf Lessons	2,515	2,480	(35)
Rental Income	174,050	194,352	20,302
Other	135,275	169,028	33,753
Total Revenue	1,557,506	1,655,024	97,518
Direct Operating Expenses			
Personnel cost	2,189,624	2,246,767	57,143
Professional services	22,500	26,440	3,940
Charges & Services	405,670	464,977	59,307
Materials and supplies	618,404	735,453	117,049
Insurance	46,832	48,164	1,332
Utilities	194,245	202,776	8,531
Total Direct Operating Expenses	3,477,275	3,724,577	247,302
Net Operating Income (Loss) Before Other Expenses, Project Recovery and Allocations	(1,919,769)	(2,069,553)	(149,784)
Non Direct Operating Expenses			
Governance & Support Services	(712,278)	(682,819)	29,459
Eng/Tech Svs/GIS Allocation	(51,658)	(42,503)	9,155
Project Recovery	(115,000)	(127,482)	(12,482)
Total Non Direct Operating Expenses	(878,936)	(852,804)	26,132
Tax Revenue	2,798,705	2,922,357	123,652
Net Revenue, Direct, Non-Direct Operating Expense and Tax Revenue	-	-	-
Non-Operating Revenue and Expenses			
Property Tax	3,380,870	4,175,028	794,158
Interest Income	60,000	69,996	9,996
Proceeds from asset Sales	360	360	-
Other	480	108,457	107,977
County Collection Fee	(140,592)	(107,496)	33,096
Project Recovery	-	(586,935)	(586,935)
Total Non-Operating Revenue (Expenses)	3,301,118	3,659,410	358,292
Net Income before Other Non-Operating	3,301,118	3,659,410	358,292
Other Non Operating			
Capital Grant Revenue	1,797,089	199,000	(1,598,089)
Capital outlay	(5,243,269)	(3,322,395)	1,920,874
Change in Fund Balance	\$ (145,062)	\$ 536,015	681,077

Tahoe City Public Utility District 2019 Budget
Parks Department
Parks Summary (Depts 11 - 19)

	Budget 2018	Proposed Budget 2019	\$ Chg. Budget to Budget Inc. (Dec.)	% Chg. Budget to Budget Inc. (Dec.)
Revenues				
User Fees	\$ 105,750	102,464	\$ (3,286)	-3.1%
Season Pass Revenue	10,000	10,025	25.00	0.3%
Sidewalk Assessment Revenue	25,419	25,927	508	2.0%
Grant Revenue	362,265	410,773	48,508	13.4%
Rental Income	103,822	115,794	11,972	11.5%
Other	92,425	124,178	31,753	34.4%
Total Revenue	699,681	789,161	89,480	12.8%
Direct Operating Expenses				
Personnel cost	1,048,153	1,118,860	70,707	6.7%
Professional services	12,400	17,540	5,140	41.5%
Charges and services	153,953	196,827	42,874	27.8%
Materials and supplies	430,601	500,418	69,817	16.2%
Insurance	21,924	22,824	900	4.1%
Utilities	125,801	138,281	12,480	9.9%
Total Direct Operating Expenses	1,792,832	1,994,750	201,918	11.3%
Net Operating Income (Loss) Before Other Expenses, Project Recovery and Allocations	(1,093,151)	(1,205,589)	(112,438)	10.3%
Other Operating Expenses and Project Recovery				
Project recovery - Operating	(101,500)	(113,982)	(12,482)	12.3%
Total Other Operating Expenses and Project Recovery	(101,500)	(113,982)	(12,482)	12.3%
Allocations				
Parks & rec. admin allocation	(100,822)	(98,625)	2,197	-2.2%
Governance & Support Services	(322,896)	(306,794)	16,102	-5.0%
Eng/Tech Svcs/GIS Allocation	(51,658)	(42,503)	9,155	-17.7%
Total Allocations	(475,376)	(447,922)	27,454	-5.8%
Tax Revenue	1,670,027	1,767,493	97,466	5.8%
Net Operating Income	\$ -	\$ -	\$ -	N/A

Tahoe City Public Utility District 2019 Budget

Recreation Summary (Depts 21-29)
Operating and Net Income

	Budget 2018	Proposed Budget 2019	\$ Chg. Budget to Budget Inc. (Dec.)	% Chg. Budget to Budget Inc. (Dec.)
Revenues				
User Fees	\$ 330,486	\$ 327,320	\$ (3,166)	-1.0%
Grant Revenue	39,932	31,350	(8,582)	-21.5%
Other	39,850	41,850	2,000	5.0%
Total revenue	410,268	400,520	(9,748)	-2.4%
Direct Operating Expenses				
Personnel cost	481,844	537,376	55,532	11.5%
Professional Services	600	600	-	0.0%
Charges & Services	117,267	152,895	35,628	30.4%
Materials & Supplies	73,084	75,472	2,388	3.3%
Insurance	10,404	11,952	1,548	14.9%
Utilities	2,425	2,766	341	14.1%
Total Direct Operating Expenses	685,624	781,061	95,437	13.9%
Net Operating Income (Loss) Before Other Expenses, Project Recovery and Allocations	(275,356)	(380,541)	(105,185)	38.2%
Other Operating Expenses and Project Recovery				
Project recovery - Operating	(3,000)	(3,000)	-	N/A
Total Other Operating Expenses and Project Recovery	(3,000)	(3,000)	-	N/A
Allocations				
Parks & rec. admin allocation	(34,523)	(36,258)	(1,735)	5.0%
Governance & Support Services	(142,299)	(151,980)	(9,681)	6.8%
Total Allocations	(176,822)	(188,238)	(11,416)	#DIV/0!
Tax Revenue	455,178	571,779	116,601	25.6%
Net Operating Income	\$ -	\$ -	\$ -	N/A
Per Parcel Tax Subsidy	\$ 51.23	\$ 64.35	\$ 13.12	25.6%

**Tahoe City Public Utility District 2019 Budget
Golf Course/Winter Sports Park (Depts 31 - 34)
Net Operating Income**

	Budget 2018	Proposed Budget 2019	\$ Chg. Budget to Budget Inc. (Dec.)	% Chg. Budget to Budget Inc. (Dec.)
Revenues				
User Fees	\$ 263,201	\$ 259,080	\$ (4,121)	-1.6%
Season Pass Revenue	87,284	101,575	14,291	16.4%
Retail Sales	21,329	20,650	(679)	-3.2%
Golf Lesson Revenue	2,515	2,480	(35)	-1.4%
Rental Income	70,228	78,558	8,330	11.9%
Other	3,000	3,000	-	0.0%
Total Revenues	447,557	465,343	17,786	4.0%
Direct Operating Expenses				
Personnel cost	493,417	410,279	(83,138)	-16.8%
Professional services	9,500	8,300	(1,200)	-12.6%
Charges and services	111,799	108,785	(3,014)	-2.7%
Materials and supplies	112,459	158,803	46,344	41.2%
Insurance	11,144	9,608	(1,536)	-13.8%
Utilities	64,219	59,929	(4,290)	-6.7%
Total Direct Operating Expenses	802,538	755,704	(46,834)	-5.8%
Net Operating Income (Loss) Before Other Expenses, Project Recovery and Allocations	(354,981)	(290,361)	64,620	-18.2%
Other Operating Expenses and Project Recovery				
Project recovery - Operating	(10,500)	(10,500)	-	N/A
Total Other Operating Expenses and Project Recovery	(10,500)	(10,500)	-	N/A
Allocations				
Parks & rec. admin allocation	(60,936)	(58,179)	2,757	-4.5%
Governance & Support Services	(247,083)	(224,045)	23,038	-9.3%
Total Allocations	(308,019)	(282,224)	25,795	
Tax Revenue	673,500	583,085	(90,415)	-13.4%
Net Operating Income	\$ -	\$ -	\$ -	N/A
Per Parcel Tax Subsidy	\$ 75.80	\$ 65.63	\$ (10.18)	-13.4%

Tahoe City Public Utility District 2019 Budget
Parks and Recreation Admin. (Dept. 10.90)

	Budget 2018	Proposed Budget 2019	\$ Chg. Budget to Budget Inc. (Dec.)
Operating Expenses			
Personnel cost	166,210	180,252	14,042
Charges & Services	22,651	6,470	(16,181)
Materials & Supplies	2,260	760	(1,500)
Insurance	3,360	3,780	420
Utilities	1,800	1,800	-
Parks & rec. admin allocation	(196,281)	(193,062)	3,219
Total Operating Expenses	-	-	-
Net Operating Income	\$ -	\$ -	\$ -

	Budget 2018	Proposed Budget 2019	\$ Chg. Budget to Budget Inc. (Dec.)
Athletic Fields & Courts Dept. 10.11	14,783	13,009	(1,774)
Beaches Dept. 10.12	11,426	11,352	(74)
Boat Ramp & Campground Dept. 10.13	11,642	11,561	(81)
Community Buildings Dept. 10.14	20,111	21,821	1,710
Parklands Dept. 10.15	14,963	16,293	1,330
Property Management Dept. 10.16	2,866	2,608	(258)
Sidewalk and Amenities Dept. 10.17	4,174	4,549	375
Recreation Trails Dept. 10.18	20,857	17,432	(3,425)
Aquatics Department 10.21	9,539	9,918	379
Adult Sports Dept. 10.22	3,189	3,566	377
After School Programs Dept. 10.23	4,299	4,913	614
Day Camp Dept. 10.24	8,208	8,969	761
Special Events Dept. 10.25	5,314	4,943	(371)
Youth Sports Dept. 10.26	2,388	2,290	(98)
Rideout Recreation Programs Dept. 10.27	1,586	1,659	73
Golf Proshop Dept. 10.31	13,610	14,211	601
Food and Beverage 10.32	3,877	4,339	462
Golf Grounds 10.33	19,923	19,040	(883)
Winter Sports Park 10.34	23,526	20,589	(2,937)
	\$ 196,281	\$ 193,062	\$ (3,219)

Tahoe City Public Utility District 2019 Budget
Governance & Administrative Services
Operating and Net Income
Department 90-10 and 90-43

	Budget 2018	Proposed Budget 2019	\$ Chg. Budget to Budget Inc. (Dec.)	% Chg. Budget to Budget Inc. (Dec.)
Operating Expenses				
Personnel cost	1,837,863	1,951,115	113,252	6.2%
Professional Services	287,860	335,000	47,140	16.4%
Charges & Services	323,776	357,614	33,838	10.5%
Materials & Supplies	174,886	175,586	700	0.4%
Insurance	34,084	32,464	(1,620)	-4.8%
Utilities	43,267	42,803	(464)	-1.1%
Governance & Support Services	(2,701,736)	(2,867,100)	(165,364)	6.1%
Project recovery - Operating	-	(27,482)	(27,482)	100.0%
Total Operating Expenses	-	-	-	-
Net Operating Income	-	-	-	N/A
Administrative Services Allocation				
Water	\$ 724,253	\$ 765,514	\$ 41,261	5.7%
Sewer	573,229	622,749	49,520	8.6%
Engineering	174,934	212,516	37,582	21.5%
Engineering Projects	147,681	236,864	89,183	60.4%
Support Services (Tech Svs & GIS)	277,361	254,636	(22,725)	-8.2%
Recreation	142,299	151,980	9,681	6.8%
Parks	322,896	306,794	(16,102)	-5.0%
Golf Course / Winter Sports Park	247,083	224,047	(23,036)	-9.3%
Parks Facilities Charge Back	92,000	92,000	-	0.0%
	\$ 2,701,736	\$ 2,867,100	165,364	6.1%

Tahoe City Public Utility District 2019 Budget

Debt Service (Dept. 50.10)

	Budget 2018	Proposed Budget 2019	\$ Chg. Budget to Budget Inc. (Dec.)
Non-Operating Revenue and Expenses			
Property Tax	474,230	306,968	(167,262)
Assessment	13,164	12,888	(276)
Interest Expense	(40,393)	(25,617)	14,776
Debt Service - Principal	(447,001)	(294,239)	152,762
Total Other Non-Operating	-	-	-
Non-Operating Revenue and Expenses	\$ -	\$ -	\$ -

2019 Capital Plans

2019 Capital Plan: Water

Project Description

ENGINEERING PROJECTS

		Amount
1	Bunker Water Tank Replacement CONST	\$ 297,500
2	CA FLAP SR89 - Fanny Bridge - Water Relocations CONST	111,050
3	Madden Creek Water System Interconnection & Distribution Improvements P&D/CONST	2,388,537
4	West Lake Tahoe Water Treatment Plant P&D	1,054,190
5	Timberland Water System Metering & Distribution Improvements P&D/CONST	1,810,383
6	Madden Creek System Distribution Improvements P&D	131,897
		<hr/> 5,793,557

OPERATIONAL PROJECTS

7	Tahoe Cedars System Upgrades (Immediate)	50,000
8	Madden Creek System Upgrades (Immediate)	40,000
9	Timberland System Upgrades (Immediate)	40,000
10	Large Commercial/Domestic Meter Replacement Program	43,947
11	Rubicon Tank No.2 Exterior Recoating	75,000
12	Meter Reading Equipment	9,500
13	Water Tank Trailer	7,000
14	HDPE Pipe Fusion Machine	17,000
		<hr/> 282,447
		<hr/> \$ 6,076,004

District Funded Water Capital

2019 Capital Plan: Sewer

Project Description

ENGINEERING PROJECTS

	Amount
Manhole Rehabilitation P&D/CONST	\$ 50,000
Tahoe City Residential Sewer System Rehabilitation P&D/CONST	265,642
Dollar 1 (Edgewater) Backup Power P&D/CONST	248,478
CA FLAP SR 89 - Fanny Bridge - Sewer Relocations CONST	165,750
Glenridge Sewer Pump Station Generator Building P&D/CONST	218,754
Dollar/Edgewater Lakefront SLR P&D	158,931
	<hr/> 1,107,555

OPERATIONAL PROJECTS

Satellite Pump Station Controls CONST	40,000
Pump Station Flow Meters & Bypass Ports CONST	50,000
Spare Pumps PURCH	50,000
Lonely Gulch Pump Station Generator Replacement CONST	16,000
Transfer Switch Replacement P&D/CONST	51,000
Portable Flow Meters PURCH	10,000
	<hr/> 217,000
District Funded Sewer Capital	<hr/> \$ 1,324,555

2019 Capital Plan: Parks & Recreation

ENGINEERING PROJECTS	Amount	Unsecured	Net
		Grants	District Funded
CA FLAP SR 89 - Fanny Bridge - Roundabouts CONST	\$ 3,000		\$ 3,000
Homewood / Meeks Bike Trail - Added Value	22,000		22,000
FCC Office Space	50,000		50,000
FCC ADA Improvements	85,000		85,000
TCGC/TCWSP Drainage Repairs/Rehabilitation	200,000		200,000
TCGC Upper Parking & Maintenance Area BMP Improvements Phase 2 - M&O Facility	1,579,193		1,579,193
TCGC Operational Improvements (Paths/Poles/Bunkers)	50,000		50,000
Kilner Park Playground Replacement and ADA Access	300,000		300,000
Commons Beach Improvements (Stair Railing, Power Pedestal/Upgrade, Concrete Post Repair)	81,000	68,000	13,000
Fenley Field Turf Renovation	100,000	100,000	-
Bechdolt Field Warning Track Repair	15,000		15,000
NTHS Upper Field Scoreboard Replacement	12,000	13,500	(1,500)
Rideout Community Center Equipment & Improvements	142,000	17,500	124,500
Camp Skylandia Day Lodge	315,000		315,000
Skylandia Beach/Park Water Bars/Stair Replacement	20,000		20,000
Marie Sluchak Park Playground Replacement	38,201		38,201
	3,012,394	199,000	2,813,394
EQUIPMENT			
Sprayer (TCGC & Parks)	25,000		25,000
Chipper (Parks & Utilities)	25,000		25,000
Turf Sweeper Vacuum (TCGC & Parks)	24,000		24,000
	74,000	-	74,000
District Funded Parks & Recreation Capital	\$ 3,086,394	\$ 199,000	\$ 2,887,394

Tahoe City Public Utility District

**2019 Governance & Administrative Support
Capital Plan**

<u>Project Description</u>	<u>2019</u>
Server Replacements	\$ 10,000
Budgeting Preparation and Management Software	60,000
Rideout Copier	<u>15,000</u>
	<u>\$ 85,000</u>

District Wide Vehicles 2019 Capital Budget

<u>Project Description</u>			<u>Amount</u>
2007 Ford Escape	Tech Serv. Veh # 5	\$	25,000
1996 Bobcat Skid Steer	Parks, Veh# 43		68,000
2007 Chevy Silverado	Parks, Veh# 37		27,000
New 1/2 Ton 4x4 Pickup	Parks		27,000
New 1/2 Ton 4x4 Pickup	Parks		29,000
2003 Chevy Silverado	Utilities, Veh#54		43,000
New CCTV TV Van	Utilities		415,000
2008 Ford F-450 Service	Body, Boom and Liftgate		97,801
		\$	<u>731,801</u>