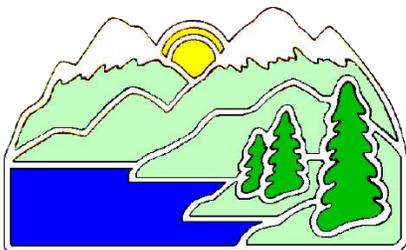


Fiscal Year 2016

Annual Budget



**Tahoe City
Public Utility District**

Adopted November 20, 2015

Tahoe City Public Utility District Board Members



*From left to right:
Judy Friedman, Ron Treabess (President), Dan Wilkins, Erik Henrikson, John Pang*

**General Manager, Cindy Gustafson
District Engineer/Assistant General Manager, Matt Homolka
Director of Utilities, Tony Laliotis
Director of Parks and Recreation, Bob Bolton
Director of Support Services, Sean Barclay
Chief Financial Officer/Treasurer, Ramona Cruz**

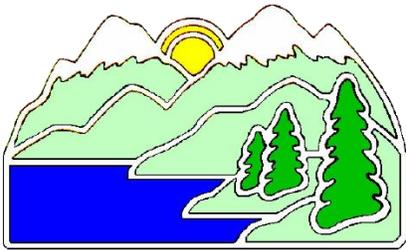
MISSION STATEMENT

***The Mission of the Tahoe City Public Utility District
is to serve people, our community, and its environment.***

***It is our responsibility to provide safe and reliable water service, sewer service for the
protection of public health, and parks and recreation services to enhance quality of life.***

***It is our commitment to accomplish these and other tasks within the scope of the Public
Utility District Act, as amended, in a sound fiscal manner.***

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**Tahoe City
Public Utility District**

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**Tahoe City
Public Utility District**

RESOLUTION NO. 15-35
ADOPTION OF THE OPERATING AND CAPITAL BUDGETS

TAHOE CITY PUBLIC UTILITY DISTRICT
RESOLUTION NO. 15-35
ADOPTING THE OPERATING AND CAPITAL BUDGET FOR 2016

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, 2016 and ending December 31, 2016, which budget is attached as Exhibit A; and,

WHEREAS, the Proposed Annual Budget incorporates within it operating, non-operating 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 \$9,818,423, non-operating expenditures total \$117,420, debt service payments total \$780,884, and expenditures for all capital improvement projects total \$10,779,844, the result of which is a combined total for all funds of \$ 21,516,571 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 20th day of November, 2015, at a meeting of the Board of Directors of the Tahoe City Public Utility District by the following vote:

AYES: Wilkins, Pang, Friedman, Treabess, Henrikson

NOES: None

ABSENT: None

TAHOE CITY PUBLIC UTILITY DISTRICT



Erik Henrikson, President

ATTEST:



Terri Viehmann, District Clerk

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BUDGET MESSAGE

Fiscal Year 2016

To the Board of Directors of the Tahoe City Public Utility District (TCPUD) and to our Tax and Rate Payers:

I am pleased to present the Fiscal Year (FY) 2016 Annual Budget and 2016 Capital Improvement Plan for TCPUD. These documents are the results of staff's best planning to guide District expenditures during the next 12 months. These budgets provide the ability to continue the high level of customer service and financial stability you expect of us.

2015 was largely marked by the unprecedented State Water Conservation Mandate. TCPUD was required to reduce District-wide water consumption by 20% to remain in compliance with the State. The exceptional efforts of residents, visitors, and the District itself, resulted in a 32.7% reduction in water use and a commensurate reduction of \$253,803 in consumption revenue. With continued water conservation regulations in 2016, we anticipate a new reality of increased expenses and reduced revenues impacting both our current and future budgets. This new reality is reflected in the 2016 Budget.

The District continues to work toward achieving its infrastructure renewal goals while providing sufficient resources for day-to-day District operations. This year's combined capital and operating plan anticipates \$21,516,571 in total expenditures; \$9,818,423 for operating, \$10,799,844 for capital, \$117,420 non-operating, and \$780,884 for debt service respectively; representing a 4.4% increase over last year's amended budget plan.

We began our approach to developing the budget by prioritizing a very significant and growing workload. We categorized tasks by levels based on the District's priorities as well as other agency impacts and funding opportunities. In addition to our standard obligations, top priority for staff effort was given to addressing new regulatory requirements or other agencies' projects impacting District facilities such as the sewer and trail impacts of the State Route 89 Fanny Bridge Project and/or projects with outside grant funding such as the Homewood Bicycle Trail. On pages 23 and 24 the entire 2016 District Priorities list can be found.

The 2016 operating expenses (excluding depreciation) are budgeted at 7.1% (\$652,360) higher than the 2015 amended operating budget. This is largely due to the increased general personnel costs for COLA, pension, other post employee benefits, health care, and broader pay ranges as a result of the 2014 Class and Compensation Study. Other areas with increased costs are charges and services, as well as utilities.

The 2016 capital budget is 2.3% (\$245,587) higher than 2015 and is consistent with accomplishing the five year capital plan. It should be noted that the West Lake Tahoe Regional Water Treatment Plant project is budgeted at \$9.5 million (including significant State funding) and is scheduled to go to bid in September with construction to begin in 2017. Staff continues to work with the State Water Resource Control Board to secure construction funding. Also, the long awaited Homewood Bike Trail construction is scheduled to break ground in May and is budgeted at \$1.4 million.

Excluding property tax and grant revenue, overall operating revenues are projected to decline by less than 1% or \$86,000. This nominal decline in revenue is attributed to the decreased consumption revenue (\$255,490) and decreased summer concession revenue (\$39,500) due to the impacts of drought. The decline is offset by the Proposition 218 approved increased water base rates (\$228,262). The Board held the Tier 1 residential consumption and sewer rates at 2015 levels.

Property tax revenue is on the rise, up \$337,600 due to Proposition 8 catch-up provisions. The recession prompted lowering of assessed values and those are now “catching up” to current Proposition 13 values. The 2016 Property tax revenue is budgeted to increase by 6.1% as a result of these catch-ups.

Staff will continue producing and maintaining forecasts, cash flow analyses, and a District combined five-year projection to ensure continued financial stability and sustainability. We will also continue to pay close attention to changing circumstances including: the impacts of drought; increased pension cost; increased health care cost; and, impacts from the Affordable Care Act excise tax scheduled for implementation in 2020.

This 2016 Budget Book is a continuation of our commitment to ongoing open and transparent governance. We will be taking that commitment a step further by rolling out OpenGov this year. OpenGov provides the public better understanding, access, and visibility into our financial information. In addition, TCPUD will complete all requirements for the Special District Leadership Foundation District Transparency Certificate of Excellence this year.

The 2016 Budget Book is a communication tool to foster understanding of, and visibility into, TCPUD’s operations and capital planning. It provides general overviews and specific information about the individual departments’ budget schedules and capital plans.

Your TCPUD staff work tirelessly to uphold our obligations to: manage your resources cost-efficiently and effectively; provide safe and reliable water and sewer services; ensure outstanding customer service; and, enhance the quality of life of the families and community we serve through our park and recreation services. I am proud of our Management Team’s efforts, and wish to thank them and our entire staff for their commitment to the service and protection of our customers and their resources.

Our commitment is always to your service.

Sincerely,



Cindy Gustafson
General Manager



EXECUTIVE SUMMARY

The 2016 Budget is prepared for a 12-month period and addresses all the incomes and expenditures which might occur in the coming year. It is staff's best plan for the coming 12 months of operations and capital projects spending. It also addresses who we are and what we do as TCPUD for our rate payers, taxpayers, and community. The 2016 Budget also demonstrates the sustainability of operations for the next 12 months and into the future. The 2016 Budget Book Sections include Budget Overview which addresses mission statement and core values, budget structure and process, expenditures and revenue, assessed valuation and property tax, net position, reserves, and financial policies and ordinances.

The sections included in the 2016 Budget Book are; Budget Overview, 2016 All District Combined Budget Schedule, Utility Fund, Parks and Recreation, Administrative Services (formerly known as Governance Support Services (GSS)), Non-Operating and Debt Service, Personnel, and 2016-2020 Five-Year Capital.

It should be noted that a new Department, Support Services (DSS), was added to the TCPUD's organizational structure. The new Department manages programs and services that support the operation of the TCPUD and its customers such as Information Technology, Technical Services, and Geographic Information Systems (GIS).

Mission Statement and Core Values

The following TCPUD Mission Statement is a written declaration of the TCPUD's primary purpose and objectives of why the TCPUD exists for our taxpayers, ratepayers, employees, and our community at large. It says:

The mission of the Tahoe City Public Utility TCPUD is to serve people, our community, and its environment. It is our responsibility to provide safe and reliable water service, sewer service for the protection of public health, and parks and recreation services to enhance quality of life. It is our commitment to accomplish these and other tasks within the scope of the Public Utility TCPUD Act, as amended, in a sound fiscal manner.

The TCPUD's Core Values are over-arching values and standards that guide our approach to all services and activities at TCPUD. The Core Values are guiding principles kept in the forefront while preparing the budget. These core values offer clear and thoughtful direction for achieving community expectations while allowing staff to manage TCPUD operations. The core value statements are as follows:

- PUBLIC HEALTH AND ENVIRONMENTAL PROTECTION
 - TCPUD ensures responsible environmental stewardship, protects the public's health and safety and adheres to appropriate governmental regulations.

- FINANCIAL INTEGRITY AND STABILITY
 - TCPUD establishes and adheres to sound and prudent short and long term financial policies, striving for maximum cost efficiency and diversity of revenue generation that result in long-term sustainability.

- CUSTOMER RELATIONS
 - TCPUD aims to provide superior customer service that balances individual needs with the needs of the entire customer base through responsive communications and public engagement.

- WORKFORCE SAFETY, STABILITY & TRAINING
 - TCPUD develops and maintains appropriate staffing levels of educated, professionally trained, qualified employees, dedicated to protecting the safety, health, well-being and resources of the public.

- COMMUNITY LEADERSHIP
 - TCPUD supports and encourages community leadership by establishing partnerships, collaborating with other agencies, and advocating proper planning and economic reinvestment for the benefit of our customers and the overall community.

Overview of Tahoe City Public Utility

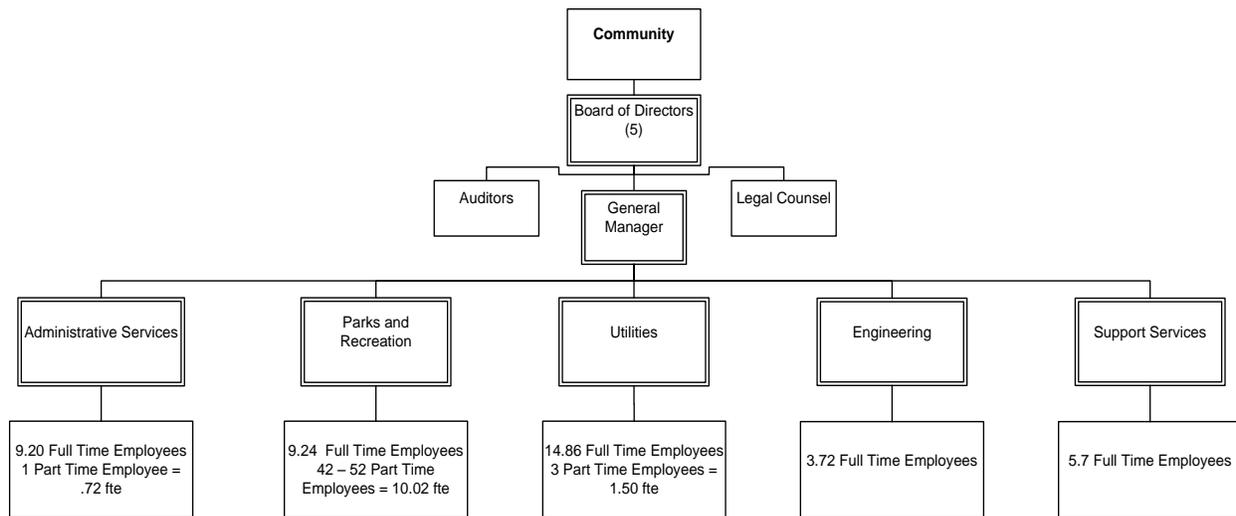
The Tahoe City Public Utility (TCPUD) was founded in 1938 to provide some of the governmental needs of the residents of Tahoe City. It is the oldest local government established in the Tahoe Basin and was formed initially to provide public water service to the local community. Established under the State of California's Public Utility Act, the founders of TCPUD chose a form of government that could provide multiple types of services. Since its establishment, TCPUD has grown both in size and scope of services and now provides sewer collection and transmission for all residences and businesses in the TCPUD service area; water production and distribution services in five separate water systems;⁸ and, parks facilities and recreation services throughout the TCPUD. It operates and maintains 22 miles of bike trails, parks, beaches, and a boat launching facility, campground and the Tahoe City downtown sidewalks. In addition, TCPUD sponsors numerous recreation programs, operates the Rideout Community Center and rents community buildings and fields for the benefit of residents and visitors.

Water service is provided in five separate systems and serves approximately half of the homes and businesses in TCPUD.

- Water customers – 4,200
- Sewer customers – 7,665
- Parks and Recreation customers –over 1,000,000

The boundaries of TCPUD lie within both Placer and El Dorado Counties; extending from Emerald Bay to Dollar Hill, and along the Truckee River to the Nevada County line. The service area is very large, encompassing over 31 square miles. TCPUD is governed by a five person elected Board of Directors. These Directors determine the policies and set the direction for the TCPUD. The Board appoints a General Manager who oversees the day to day operations of TCPUD. In addition, the Board forms special citizen advisory committees when complicated issues need more community outreach or focused study.

Under the direction of General Manager Cindy Gustafson, 42.72 full time employees and approximately 30 seasonal employees provide the listed services. Employees serve in five departments: Utilities, Parks and Recreation, Engineering, Support Services and Administrative Services. The following is the TCPUD 2016 Organizational Chart:



Sustainability of Operations

Developing and adopting budgets that supports TCPUD goals and generating the required resources is a continuous process and does not stop when the budget is adopted. Though the 2016 budget plan looks at the next 12 months, it's prudent that TCPUD look beyond 12 months to insure the sustainability of operations and services by using long-term financial planning to anticipate future needs and insure sustainability into the future.

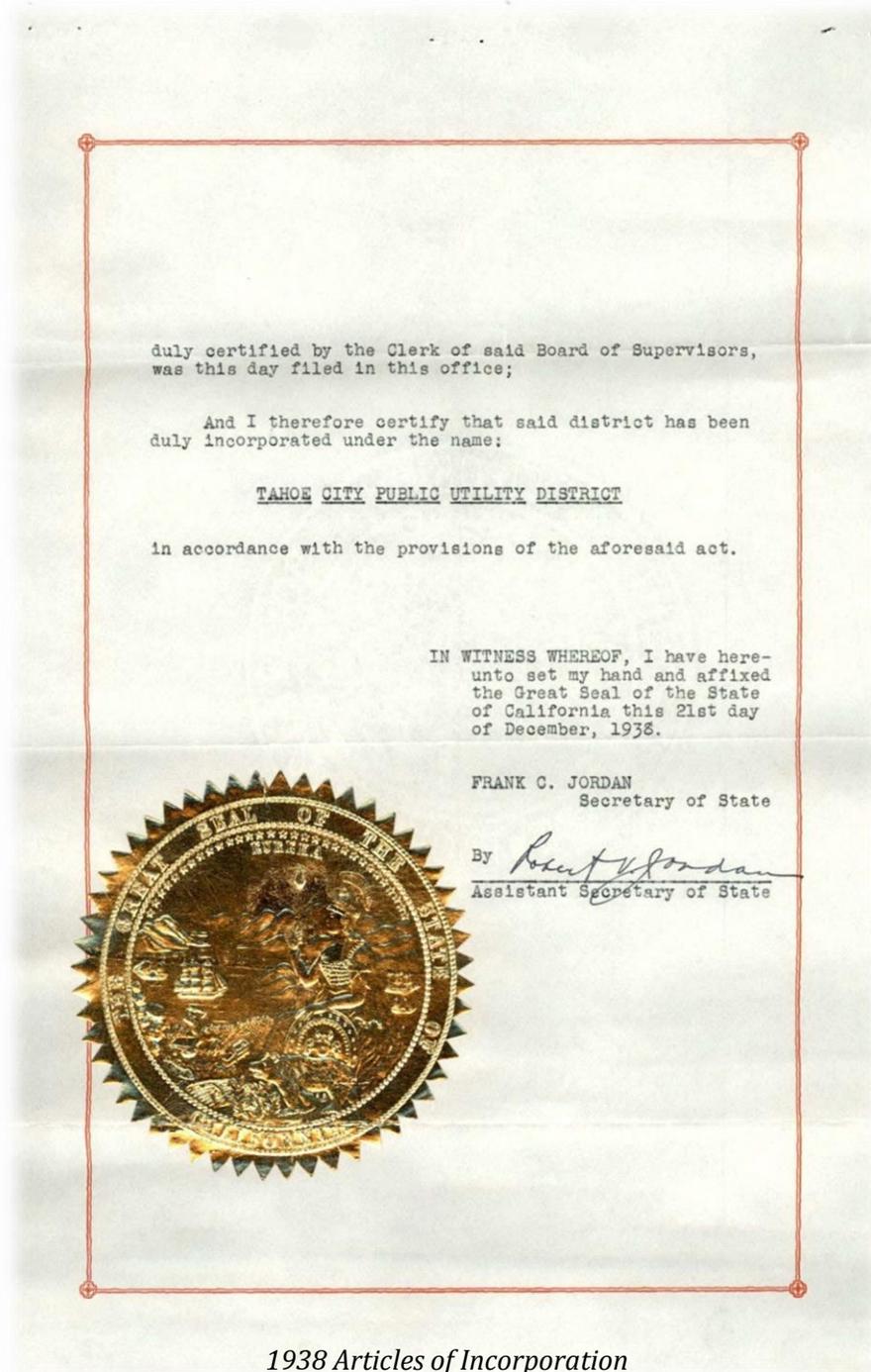
Revenue is a critical piece to sustainability for all of the TCPUD's operations. In preparing for 2016, the TCPUD undertook a comprehensive look at how the California extended emergency water conservation regulation mandates would impact water use and revenue and budgeted appropriately. Before the emergency water conservation regulation mandates TCPUD undertook a 2014 Water and Sewer Rate Study (Study) and Proposition 218 process. Through this process maximum water base and tiered rates were set for fiscal periods 2015-2019. The Study took into consideration the seasonality of TCPUD population allowing TCPUD to adopt water rate structures to sustain operations during periods of low water use. Water base rates make up 80% of water's revenue which allows for sustainability of water operations. The Study describes the methodology, findings, and conclusions of the water and sewer rate study updating process. The water and sewer rate report is located on our website at www.tahoecitypub.com.

TCPUD receives both operational and capital grants to support operations and fund critical capital infrastructure. Operations receive grants to support maintenance of the bike trail system and maintenance of property owned by Placer County. Operational grants are also received from the Department of Boating and Waterways to support our very successful Sailing Program, grant funds are received from the California Department of Water Resources for our Water Conservation Rebate Programs, and dollars from the United States Forest Service go toward fire protection projects. Additional grant funding is sought each year from various other funding sources appropriate for specific projects and needs. In 2016, TCPUD anticipates significant funding from the California State Water Board's State Revolving fund to help finance the West Lake Tahoe Regional Water Treatment Plant.

TCPUD provides a high level of service to our rate payers, taxpayers, and community and the cost of providing these services are closely monitored. As a service provider, personnel cost is budgeted at 62.1% of operational cost. Employee benefits make up 35.0% of personnel cost and is closely monitored, especially with the rising cost of pension, other post employee benefits, and health insurance. TCPUD continues to work with the employees on how to control rising pension cost.

During last year's union negotiations, TCPUD was able to negotiate continued pension cost-sharing arrangements with employees.

TCPUD continues to look five years out. Using the recently adopted Water and Sewer Rate Study and Class and Compensation Study, the CalPERS Annual Valuation Report, and the union agreement, a five financial forecast was prepared. We will regularly update this forecast and adjust to changing economic factors to insure sustainability of TCPUD.



BUDGET OVERVIEW

TCPUD is on a calendar-year (January 1 - December 31) budget cycle and each year the Board of Directors adopts an operating and capital budget. On November 20, 2015, the Board of Directors adopted Resolution Number 15-35 Adopting the Operating and Capital Budget for 2016. Expenditures for operating, excluding depreciation, total \$9,818,423, non-operating expenditures total \$117,420, debt service payments total \$780,884 and expenditures for capital improvement projects total \$10,779,844. The result of which is a combined total for all expenditures of \$21,516,571.

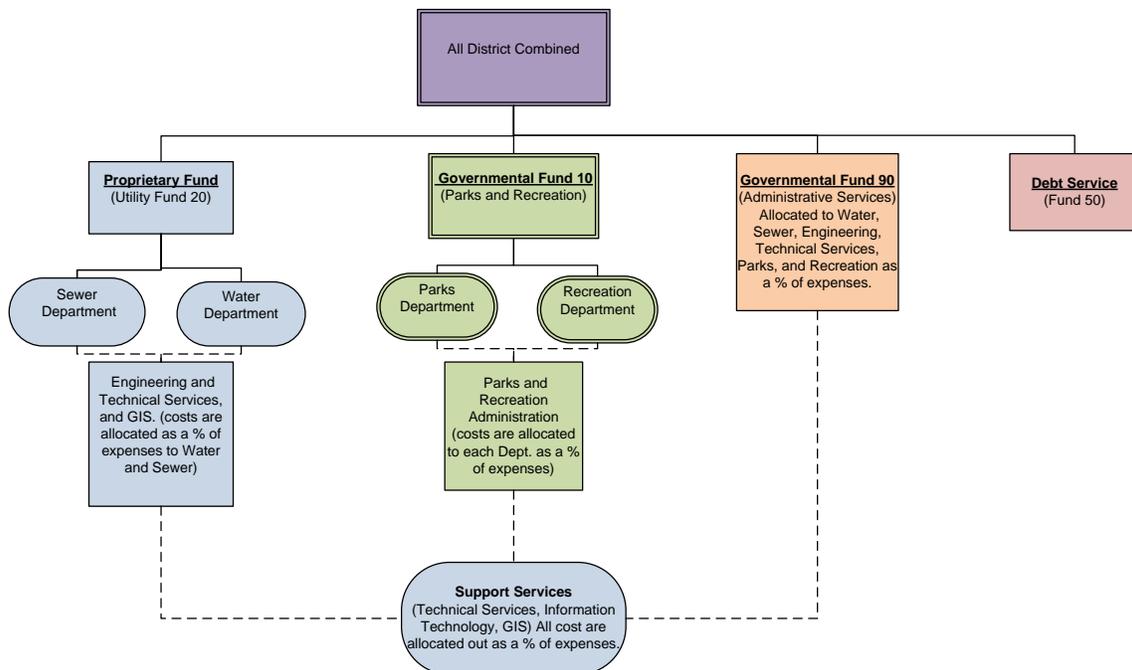
TCPUD uses property tax, user fees, grants, and interest income to fund the services and capital to be provided in 2016. The Budget Overview Section will address the budget structure and assumptions used to determine the 2016 expenditures of \$21,516,571. Overviews of revenue, expenses, property tax, reserves, net position, and financial policies are also addressed.

Staff continues to improve on information in the published budget document in order to enhance transparency of TCPUD operations and bring greater understanding to the budget. This year, we have expanded the structure and budget process, updated the reserve schedule, updated the financial policies, and added the District's 2016 Priorities.

Zero based budgeting (ZBB) is a process that builds a budget from the ground up, and ZBB is used for the vast majority of the TCPUD's budget plan.

Structure and Budget Process

TCPUD has two Governmental Funds and one Proprietary Fund. The following chart shows how the budget rolls up to the All District Combined budget schedules. New in 2016 is the creation of the Support Services Department. Much like Administrative Services, all costs in Support Services are allocated to other departments based on a % of expense formula. Note that in 2016, the Utility Proprietary Fund will be broken out into separate Water and Sewer Proprietary Funds in 2017.



Proprietary Utility Fund 20 accounts for water and sewer activities and supporting engineering, technical services, and GIS functions.

Governmental Fund for Parks and Recreation, Fund 10 account for parks, recreations, and GIS functions.

Governmental Fund Administrative Services, Fund 90 account for all costs by their nature to support all functions of the TCPUD such as Board of Director’s Office and General Manager’s Office. Other examples are accounting functions and information technology services. These costs are allocated to the appropriate areas based on a % of expense formula.

Debt Service Fund 50 captures all costs associated with debt service payments of TCPUD not reported in the Proprietary Fund.

Support Services is a newly created department that captures costs associated with Technical Service, GIS, and IT functions. These costs are allocated to the appropriate areas based on a % of expense formula.

Budget Task and Activities

The TCPUD’s 2016 budget was adopted by the Board of Directors on November 20, 2015. The following table gives an overview of the timeline and budget tasks and activities that take place during the budget process to the completion of the budget book.

Budget Task and Activities	Aug	Sept	Oct	Nov	Dec	Jan	Feb
Management Meeting review budget schedule and assumptions							
Roll out operating budget model for input							
Committees to review assumptions and goals and objectives							
Finance Committee review budget schedule and assumptions							
Board to review and approve assumptions, budget goals, and strategic plan							
Develop Draft Capital Budgets with project titles, amounts, priority rankings, and justifications							
Complete Draft operating budgets due with all program data							
Management review and revision of operating and capital budgets, goals & objectives							
Adjust operating budget based on meeting w/General Manager							
Committee - Review budget schedules for operating and capital (Distribute budget sheets and discuss goals & objectives)							
After Committee input adjust operating budgets							
Draft departmental power point slides for operating budget presentation							
Prepare power point for Board Budget Workshop							
Board Budget Workshop (first week of November)							
Make changes to budget based on Board’s direction from workshop							
Prepare Water and Sewer Ordinance							
Public Hearing for Water and Sewer Rates							
Board adoption budget, Goals and objectives, and capital plan (3rd Friday in November)							
Prepare budget book, distributive, and post on website							

Each year the staff develops budget assumptions based on current year results and known factors. The following are the 2016 budget assumptions used to develop the 2016 operating budget:

General Economic Environment:

(Average of CIP for Urban Wage Earners and Clerical Worker (CIP-W) for San Francisco)

Consumer Price Index increase	1.1%
Placer County Investment earnings percentage	1.21%
LAIF investment earnings percentage	0.320%

Labor and Benefits:

Labor Costs

-Annual merit review increases based on satisfactory to excellent performance (limited to top of range)	1%-5%
-Cost of living adjustment (COLA) for satisfactory or above performance (25% of COLA goes to pay for UAL)	1.1%

Minimum Wage	State effective date 1/1/2016 --->	\$ 10.00
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Benefits

-Medical Insurance at new PERS rates (Basic Sacramento rates)		Family Rate
Choice	7.1%	\$ 1,897.71
Select	-0.57%	\$ 1,729.91
	Est. Increase for Health Ins. --->	\$ 38,899

-Fund full ARC rate for post-employment retirement medical benefits	\$ 258,228
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-Dental self funded plan per employee & dependent(s)	\$ 1,500
--	----------

-Vision self funded plan per employee & dependent(s)	\$ 350
--	--------

-PERS Classic Annualized Unfunded Accrued Liability payment:	Blended Total --->	\$ 396,599
-PERS PEPRA Unfunded Accrued Liability		n/a

-PERS -Employer Retirement Pension Cost	2015/16	2016/17
Classic (2.7% @ 55) employee rate:	10.958%	11.600%
PEPRA (2% @ 62) employee rate: January - June	6.250%	6.237%

-Worker's Compensation Premiums experience modification factor (up .10)	0.81
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-Health Deferral (depends on MOU)	50% to 50%
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Other Significant Rates:

Utilities rate increases

-Electric (Liberty Utilities 2015 General Rate Case)	17.34%	Est. Increase \$ 44,306
-Natural gas U.S. EIA August 2015 Short-Term Outlook +- 4% decrease		0.40%

-Telephone		
Land Line (AT&T and Utility Telephone)		0.00%
Cell Phone (Verizon)		0.00%

-Fuel U.S. EIA August 2014 Short-Term Outlook -0.0%	Budget flat -->	0.00%
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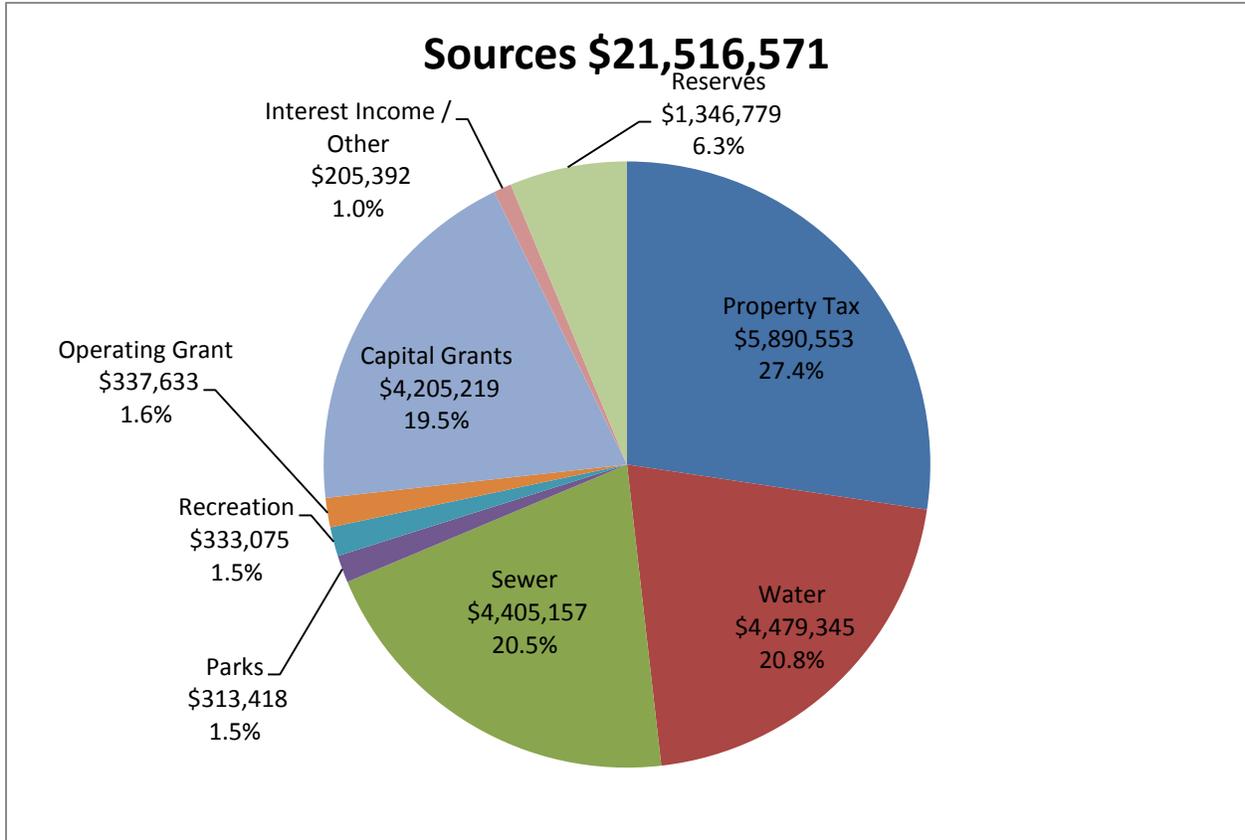
Insurance

-Property (based on 1% of insurable value)	3.0%	Budget \$ 40,514
-General liability	1.0%	\$ 101,090
-Earthquake/flood	5.0%	\$ 10,300

Expenditures and Revenues

The following Sources and Uses of Funds charts show the inflows and outflows of cash. The Sources of Funds chart shows where the cash is coming from while the Uses chart shows how cash is being used.

Sources



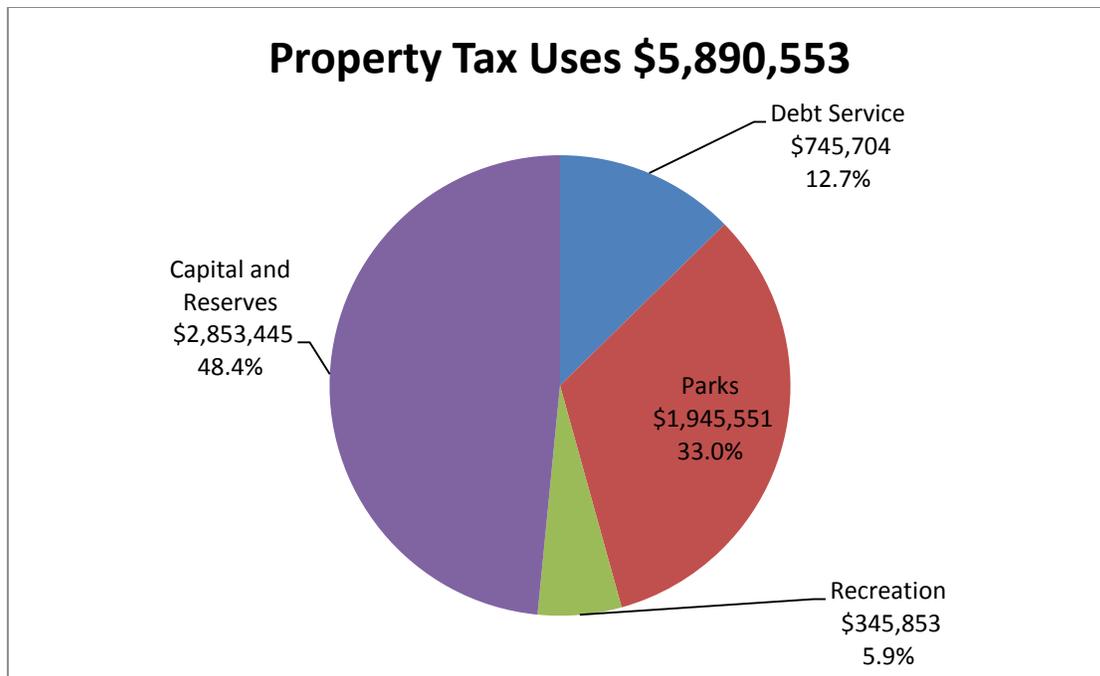
The following table shows the change year-on-year for sources of funds.

Sources	Budget				Change Yr on Yr		
	2015	Amended	2015 Amended	2016	% of 2016	\$	%
Property Tax	\$ 5,552,953	\$ -	\$ 5,552,953	\$ 5,890,553	27.4%	\$ 337,600	6.1%
Water	4,508,084	-	4,508,084	4,479,345	20.8%	(28,739)	-0.6%
Sewer	4,426,980	-	4,426,980	4,405,157	20.5%	(21,823)	-0.5%
Parks	355,250	-	355,250	313,418	1.5%	(41,832)	-11.8%
Recreation	323,600	-	323,600	333,075	1.5%	9,475	2.9%
Operating Grant	361,192	-	361,192	337,633	1.6%	(23,559)	-6.5%
Capital Grants	1,812,312	-	1,812,312	4,205,219	19.5%	2,392,907	132.0%
Interest Income / Other	189,512	-	189,512	205,392	1.0%	15,880	8.4%
Reserves	2,955,434	130,566	3,086,000	1,346,779	6.3%	(1,739,221)	-58.8%
	\$ 20,485,317	\$ 130,566	\$ 20,615,883	\$ 21,516,571	100.00%	\$ 900,688	4.40%

¹ Amendment- 2015 Amended Budget reflects new FT Operations Technician-Water Quality position approved by Board June 19, 2015. Position is reflected at full time year around cost for comparison purposes.

Property Tax

Property tax is 27.4% of all sources and is the largest single source of revenue. We provide services in two counties and, as such, receive property tax revenue from Placer County and El Dorado County. Property tax revenue is budgeted to increase by 6.1% and is allocated for Parks operations (33.0%), Recreation (5.9%), capital and reserves (48.6%), and debt service (13.4%). Property tax revenue is based on the value of property in Placer County, California and El Dorado County, California, within TCPUD boundaries. Taxable value is the base year value of the property (established per Proposition 13) plus the annual inflation factor, or current market value, whichever is lower. TCPUD shares in the property tax collected within its boundaries. The following pie chart shows how property tax is budgeted to be used.



Revenues

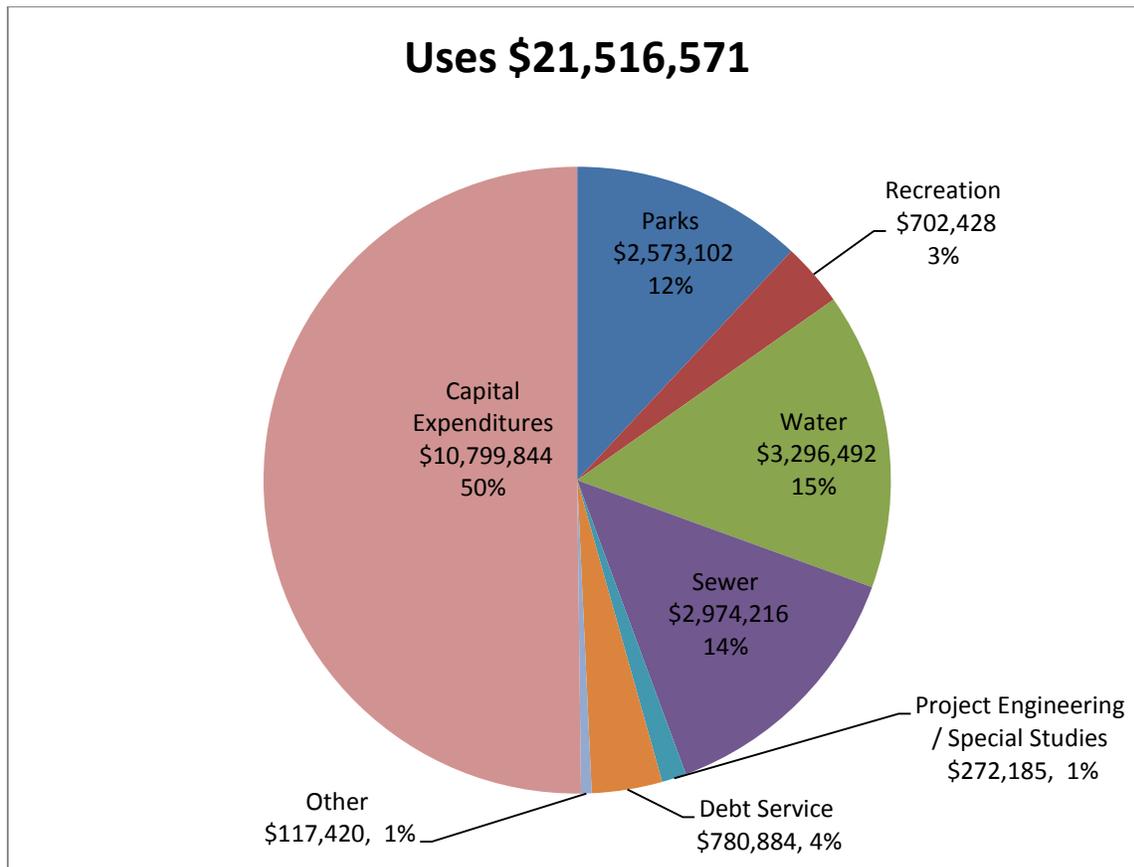
Water (20.8%) and sewer (20.5%) revenues together make up 41.3% of sources of funds for the TCPUD. Water revenue is derived from the sale of water to residential and commercial customers by charging a base rate on meter size and consumption usage through a tiered rate structure. Sewer revenue is based on connections per residential customer or the number of fixtures for commercial customers.

Grant revenue earmarked for capital expenditures is 19.5% of the total sources of funds for the TCPUD. It will only be realized once we expend the money for specific capital projects. See the Capital Section for a detailed list of the specific projects designated for grant revenue.

Parks (1.5%) and Recreation (1.5%) revenue make up 3.0% of the total sources of funds and derives its income from user fees and facility rentals. The 2016 Budget calls for a drawdown of reserves in the amount of \$1,346,779, or 6.3% of sources of revenue to fund needed capital infrastructure.

Uses

The following chart shows the 2016 budgeted uses from all TCPUD's operational areas, capital, debt service, and other uses in the amount of \$21,516,571.



The following table shows the change year-on-year for Uses of funds.

Uses	Budget				Change Yr on Yr			
	2015	Amended	2015 Amended	2016	% of 2016	\$	%	
Parks	\$ 2,469,365	\$ -	\$ 2,469,365	\$ 2,573,102	12.0%	\$ 103,737	4.2%	
Recreation	641,769	-	641,769	702,428	3.3%	60,659	9.5%	
Water	2,925,156	66,589	2,991,745	3,296,492	15.3%	304,747	10.4%	
Sewer	2,738,709	63,977	2,802,686	2,974,216	13.8%	171,530	6.3%	
Project Engineering / Special Studies	260,663	-	260,663	272,185	1.3%	11,522	4.4%	
Debt Service	781,132	-	781,132	780,884	3.6%	(248)	0.0%	
Other	114,266	-	114,266	117,420	0.5%	3,154	2.8%	
Capital Expenditures	10,554,257	-	10,554,257	10,799,844	50.2%	245,587	2.3%	
Total	\$ 20,485,317	\$ 130,566	\$ 20,615,883	\$ 21,516,571	100.00%	\$ 900,688	4.40%	

¹ Amendment- 2015 Amended Budget reflects new FT Operations Technician-Water Quality position approved by Board June 19, 2015. Position is reflected at full time year around cost for comparison purposes.

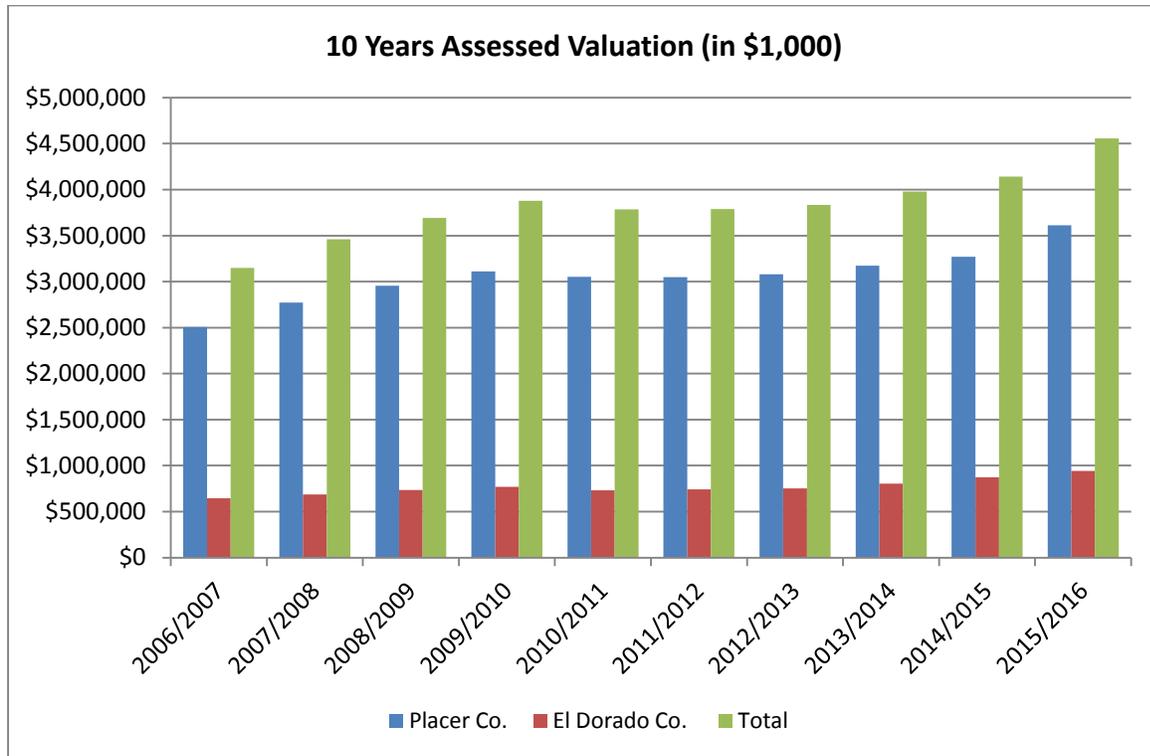
The general overall increase in personnel cost contributes to the year-on-year percent increases. It should be noted that the Board of Directors amended the 2015 Budget for a new full time Operations Technician-Water Quality position.

Other impacts are golf course utility cost, consulting fees for sidewalk evaluation, conservation and increased legal cost. Other cost increases also include repairs and maintenance of facilities.

Capital expenditures increased year-on-year as a result of staff's efforts to address needed capital infrastructure. Debt Service remains flat year-on-year.

Assessed Valuation and Property Tax

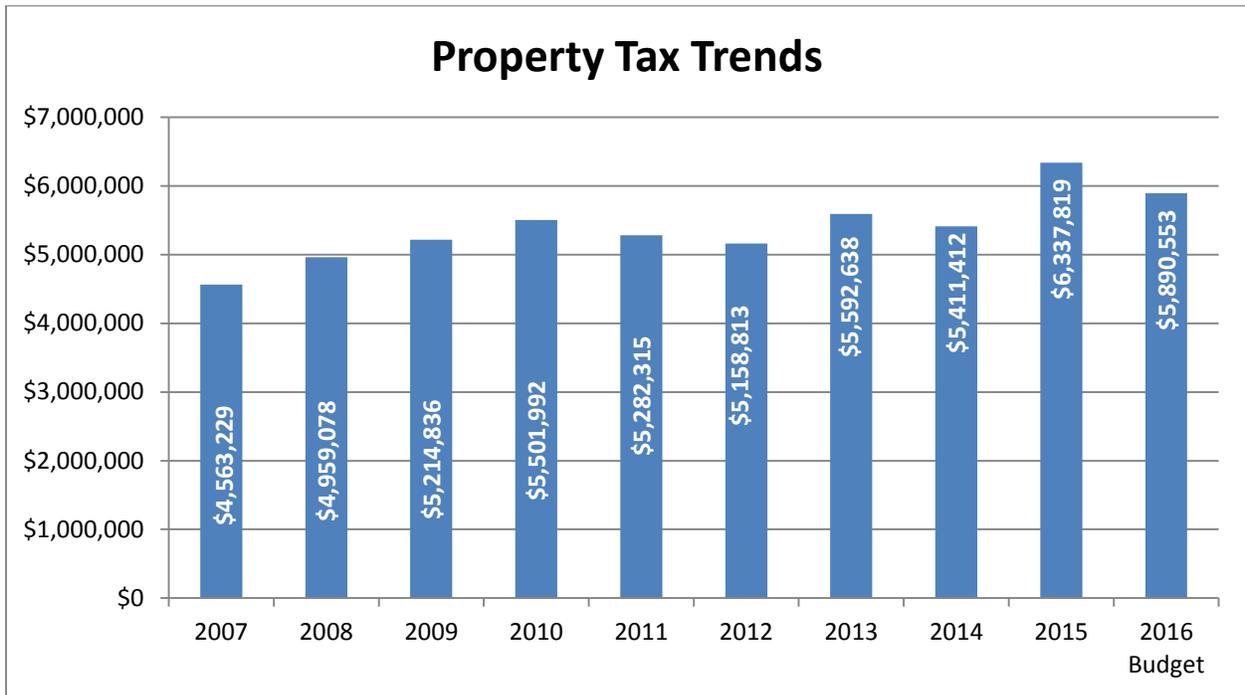
The TCPUD is a multi-county special district and provides services in both Placer County and El Dorado County. The following chart shows the last 10 years of assessed valuation within TCPUD boundaries for Placer County and El Dorado County. Over a 10-year period (2006/2007 - 2015/2016), assessed value within the TCPUD boundaries increased by 44.7%.



The 2015/2016 TCPUD assessed values compared to last year's 2014/2015 saw 10.5% and 8.2% increases respectively. Proposition 13, passed in California in 1978 caps the growth of property's assessed value at no more than 2% each year unless the market value of a property falls lower. When this happens, Proposition 8, also passed in 1978, allows the property to be temporarily reassessed at the lower value. However, if the market value rises, the assessed value and resulting property taxes may increase more than 2% in a year, up to the annually adjusted Proposition 13, known as "catch-ups". California property tax law also allows property to be reassessed when real estate is sold; it is assessed for the new owner based on the purchase price.

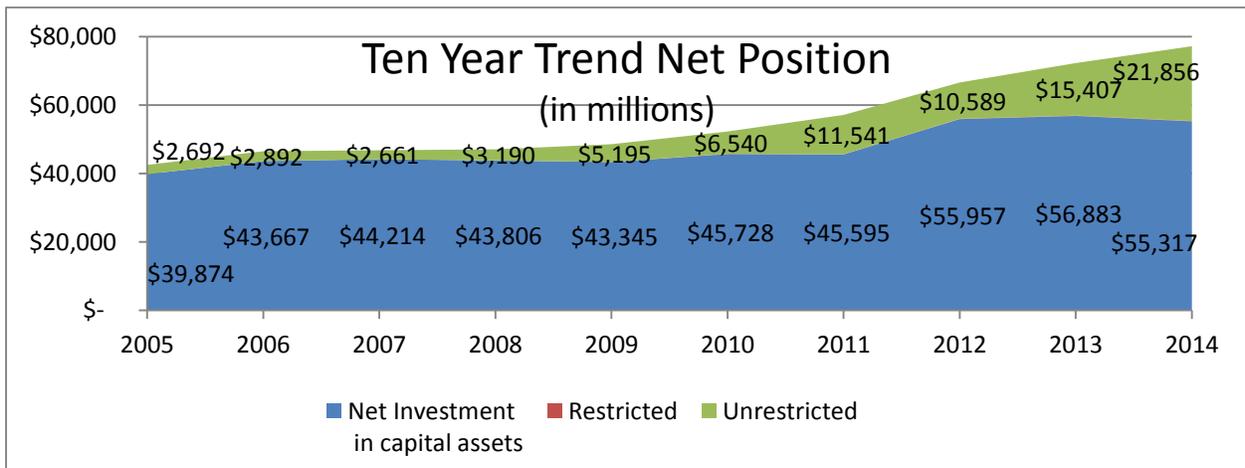
Property tax is a significant source of revenue for the TCPUD. At the time of budgeting a conservative approach to budgeting was taken and budget on budget property tax is to increase by 6.1%. In prior years, this revenue source has grown relatively rapidly due to average annual growth in assessed values; however, due to declines in assessed valuation, we saw property tax revenue drop, but now trends again show annual growth in assessed values.

On the following page are the last 9 years of actual property tax and the 2016 budget. The rise in the 2015 actuals is a result of under budgeting for assessed value growth for both Placer County and El Dorado County.



Net Position

The following chart shows the last 10 years of Net Position for the TCPUD. Net position is an indicator of financial health. Net position presents financial information on all of the TCPUD's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the TCPUD is improving or deteriorating. As the following chart indicates, net position continues on an upward trend.



Private Water Companies

The TCPUD has been approached by the customers or owners of several private water companies seeking to be acquired. In all cases, significant capital upgrades would be required to bring these water systems into compliance with TCPUD standards. It is often difficult for these systems to obtain financing for upgrades due to their small size. It is probable that the TCPUD will use its borrowing capacity over the next decade to finance upgrades to water systems it acquires and be repaid by special assessments from these new water customers. With the recent passing of Proposition 1, Water Bond (2014), the TCPUD will be seeking construction grant funds for the West Lake Tahoe Regional Water Treatment Plants and positioning itself for grants if and when the private water companies seek or are forced to be acquired.

Pension

On September 12, 2012, Governor Brown signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013. Basically, PEPRA affects new TCPUD employees hired on or after January 1, 2013, through provisions affecting benefit formulas, the definition of what comprises pensionable earnings, limits on pensionable earnings, and other matters. The new law also calls for new members to pay 50 percent of the normal cost of benefits by 2018. Beginning July 1, 2015, Classic employees (hired before 1/1/2013) will begin contributing to the pension unfunded liability as outlined in the Union Memorandum of Understanding effective January 1, 2015.

Beginning with the June 30, 2013 annual valuation report, the pool's unfunded liability is allocated to each individual plan based on the plan's total liability rather than by the plan's individual payroll. This allows tracking of each employer's own unfunded liability and allows for faster pay down if desired. The following table shows the funded ratio for the TCPUD.

<u>CalPERS Plan's Funded Status</u>	<u>June 30¹</u>		
	<u>2012</u>	<u>2013</u>	<u>2014</u>
Present Value of Projected Benefits	\$ 33,011,036	\$ 34,835,001	\$ 36,997,518
Entry Age Normal Accrued Liability	28,583,174	30,181,346	32,438,945
Plan's Market Value of Assets	20,717,903	23,104,538	25,783,773
Unfunded Liability	7,865,271	7,076,808	6,655,172
Funded Ratio	72.5%	76.6%	79.5%

¹ CalPERS Annual Valuation Report as of June 30, 2013 & 2014

The TCPUD has already negotiated for employees to pick up their full 8% of the employee required pension contributions and to also contribute to the unfunded liability. In 2011, the TCPUD paid off its almost \$2.3 million side fund liability, which was established at the time the TCPUD's plan was rolled into a multi-agency risk pool, and is in addition to the unfunded liabilities of the risk pool. The amortization of the side fund will cease in 2019.

Reserves

The Board has established strong policies on reserve levels. These reserves are established to address immediate situations such as working capital and emergencies, as well as long-term capital needs and infrastructure renewal. After the acceptance of the annual audit the Board of Directors will consider adjustments to the reserves as outlined in the Enterprise Funds Unrestricted Net Position and Reserves Policy and the General Fund Reserve Policy. Below is the current reserve table.

	Adopted 9/18/2015			
	Water	Sewer	General Fund	Total
<u>Target Reserves</u>				
Minimum Capital Reserve	\$ 1,633,600	\$ 1,837,800	\$ 873,693	\$ 4,345,093
Minimum Rolling Stock Reserve	192,700	192,700	90,800	476,200
Non-Water Customer Property Tax Reserve	1,595,469	-	-	1,595,469
Budget Stabilization	768,960	747,716	744,034	2,260,710
	4,190,729	2,778,216	1,708,527	8,677,472
Unassigned Reserves	2,129,258	2,096,745	-	4,226,003
Undesignated	1,046,639	1,046,639	-	2,093,278
Unassigned General Fund balance			5,615,216	5,615,216
	3,175,897	3,143,384	5,615,216	11,934,497
Total	\$ 7,366,626	\$ 5,921,600	\$ 7,323,743	\$ 20,611,969

Debt Administration

At the end of 2015, the TCPUD had total long-term debt outstanding of \$3,427,346 and paid down long-term debt by \$665,734. The next debt to retire is Zion's First National in August 2017. There is no new borrowing planned in 2016. The following table shows the scheduled 2016 debt service payments for TCPUD.

<u>Debt Service</u>	<u>Maturity</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Zions Bank 2M	2017	4.300%	\$ 230,389	\$ 17,794	\$ 248,183
Sidewalk Imp Bonds	2019	2.001%	12,513	1,002	13,515
Bank of America	2019	4.050%	294,964	39,563	334,527
Series C Bonds	2021	1.898%	41,100	3,856	44,956
State Revolving Fund	2028	1.800%	110,744	28,960	139,704
Total Debt Expenditures			<u>\$ 689,710</u>	<u>\$ 91,175</u>	<u>\$ 780,885</u>

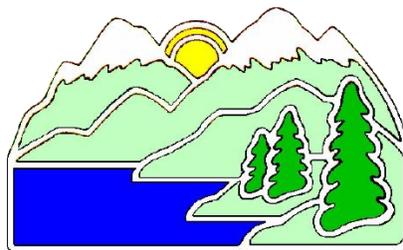
Financial Policies and Ordinances

The Board of Directors has the responsibility and statutory authority to set policies and ordinances to set the direction and make decisions for TCPUD for the benefit of their constituents. Some of the key policies and ordinances are as follows:

- Ordinance 263-Water Ordinance Rules, Regulations, Rates and Charges Governing the Use, Operation and Management of the District Water System Facilities
- Ordinance 255-Sewer Rules, Regulations, Rates and Charges Governing the Use, Operation and Management of the District Sewer System Facilities
- Investment Policy
- Capitalization Policy
- General Fund Balances Policy
- Enterprise Funds Unrestricted Net Position and Reserves Policy
- Water System Acquisition Policy
- Delegation Guidelines
- Delegation of Authority to General Manager
- Technical Consultant Selection Policy Procedure
- Board of Directors Business Expense, Credit Card, Vehicle Use & Reimbursement Policy

District Priorities

The following two pages present the District's 2016 Priorities. The District workload continues to increase in part due to externally driven projects and programs. In addition to the externally driven items, the District has a number of internal priorities. During the 2016 budget process we prioritized projects within the various departments. As we begin the 2016 work year we have met to review and refine the priorities. The entire management and supervisory team has participated in the process, reviewed our current workload, and has provided input into the document. We have done our best to prioritize these items and to indicate the impacts they have on various departments.



Tahoe City Public Utility District

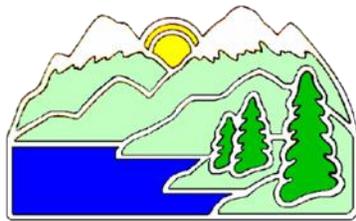
2016 TCPUD District Priorities										Start Date	Completion Date	
LEVEL 1 PRIORITY EXTERNAL PROJECT / PROCESS										Utilities		
		Admin Services	Support Services	Engineering	GM Ofc	Parks & Rec						
1	Fanny Bridge - Wye / Project Development / NSE - TRI / Trails			Lead	Support	Support	Support	Support	Support	Support	June	June
2	Water Conservation / Drought Response / Conservation Regulations	Support	Support		Support					Lead	March	on-going
3	Homewood Bike Trail-2016 Construction	Support		Lead							May 9th	May 9th
4	Urban Water Management Plan			Support						Lead		July
5	CalTrans 89 EIP Work - Sewer, Water, Trail Impacts			Support						Support		
6	Sidewalk Ordinance - TCDA Improvement District				Lead	Support				Support		
7	Tahoe City Mobility Study - West Commons			Support	Lead	Support				Support		
8	TTAD Emergency Services Helipad			Support TTAD		Support				Support	July	July
9	Tahoe City Wells 2 & 3 - CTC License Renewal			Lead							Feb	Feb
10	OPEB Evaluation Report	Lead			Support						Aug	Aug
11	Convert MSDS to SDS	Lead				Support				Support	On-going	On-going
12	Placer County Area Plan/Tahoe City Lodge EIR and Agreements		Support		Lead						Dec	Dec
13	Resolve Mitigation Wetlands Easement w/ Lahontan and Placer County			Lead								
LEVEL 1 PRIORITY INTERNAL PROJECT / PROCESS												
14	West Lake Tahoe Regional Water Treatment Plant (construction 5/15)	Support		Lead	Support	Support	Support	Support	Support	Support	Dec	Dec
15	Ice Rink			Lead	Support	Support	Support	Support	Support	Support	May	May
16	Duncan Golf Course Lease Renewal				Lead	Support	Support	Support	Support	Support	April	April
17	Create Separate Water and Sewer Enterprise Funds										Aug	Aug
18	Completion of Tahoe City Well No. 1 (Bunker)	Lead		Support						Lead	April	April
19	I.T. Disaster Recovery Preparedness		Lead								April	April
LEVEL 2 PRIORITY EXTERNAL PROJECT / PROCESS												
20	Truckee River Access and Restoration Improvements			Lead		Support				Support	Sept	Sept
21	Meeks Bay Trail Ownership (construction in 2017)				Lead						Dec	Dec
22	Planning for Rideout Changes - Return of TTUSD Classes 2017		Support			Lead				Lead		
23	MOU with the County for Commons		Support		Lead	Support				Support	May	May
24	Watson Cabin and TCC Ownership		Support		Lead	Support				Support	May	May
25	Tahoe Cross Country Lodge			Support	TXC Lead	Support				Support		
LEVEL 2 PRIORITY INTERNAL PROJECT / PROCESS												
26	Tahoe City Sewer System Rehabilitation - Phase II	Support	Support	Lead						Support	Aug	Aug
27	Bunker Tank Replacement			Lead						Support	May-17	May-17
28	Park's Asset Value and Management Plan		Support	Support		Lead				Lead	Sept	Sept
29	Marie Sluchak Park Renovation			Support		Lead				Lead	Aug	Aug
30	Replacement of Conners Field Lights			Support		Lead				Lead	Sept	Sept

LEVEL 2 PRIORITY INTERNAL PROJECT / PROCESS											Start Date	Start Date	
31	Rubicon Service Line Replacements												Aug
32	Rubicon 1 Tank Recoating					Support							Sept
33	Install Emergency Bypass Ports and Draft Plans for Sewer Pump Stations												On-going
34	Vue Works Enhancements (IT) for Parks & Utilities												April
35	Sewer System Master Plan					Support							April
36	Rubicon Water System Master Plan					Support							Dec
37	Truckee River Trail Pavement Rehabilitation					Support							
38	Create Annual Ordinance Revision Process					Support							Sept
39	Bidding & Contracting P&P - Contract Document Revisions					Lead							On-going
40	Update Sewer Cleaning & Inspection Data Entry Program					Lead							March
41	Establish GIS System Update Procedures/Protocols					Lead							July
42	Bike Trail Bridge Repairs (Outlet and 64 Acres)												May
43	Improve Seasonal Staff Recruiting/Training												March
44	Midway Trail Erosion												
45	Bells Landing Erosion Analysis/Prevention												
46	Increase Recreation Programs to Meet Cost Recovery Goals												
47	Skylandia Camp Lodge												Sept
48	Talent Planning and Development												April
49	Vueworks Reporting System												April
50	Rewrite Purchasing Policy												July
51	Employee Benefits (PEHA)												July
52	Develop and Implement a Strategy To Manage UAL												July
53	CAFR Requirements												On-going
54	Adopt and Implement District-Wide Retention/Migrate T Drive to L												March
55	Digitize all APN Files												March

Level 2 Priority - External: Same Definition as Level 1
External with longer deadlines or less impact on District facilities
Level 2 Priority - Internal: Same Definition as Level 1
Internal - can be delayed if necessary

Level 1 Priority - External: Responding to Outside Requirements with 2016 Deadlines, Other Agency Projects with Impacts on District Facilities and Operations, Outside Funding Expiration
Level 1 Priority - Internal: Completion of Projects Underway, Failing Systems or Facilities, Safety Issues

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**Tahoe City
Public Utility District**

2016 ALL DISTRICT COMBINED BUDGET SCHEDULES



*TCPUD Offices on Fairway
(from left to right)*

Kevin Hyche, Barbara Butterfield, Jess McMillion, Terri Viehmann, Jason Woosley

The following three pages are the budget schedules for All District Combined by Departments, All District Combined by Expense Category, and Property Tax Revenue. The first two budget schedules show the results of the 2016 combined budget for all of the TCPUD's operations through total surplus, each providing a different format. The schedules are presented side-by-side for comparison purposes and ease of use between them.

It should be noted that the 2015 budget was amended for a new full time Operation Technician-Water Quality position approved by the Board June 19, 2015. The position is reflected as if hired for the entire year for comparison purposes.

The third budget schedule shows the property tax revenue budget and how property tax is used.

All District Combined by Department

	Actual	Budget		Amended	Projected	Budget	\$ Chg
	2014	2015	¹ Amendment	Budget	2015	2016	2016 Bud to Bud 2015 inc. (dec.)
Operating Revenues							
Water Department	\$ 4,270,077	\$ 4,500,729	\$ -	\$ 4,500,729	\$ 4,250,573	\$ 4,479,345	\$ (21,384)
Sewer Department	4,177,311	4,434,335	-	4,434,335	4,403,122	4,405,157	(29,178)
Parks Department	2,074,662	2,469,365	-	2,469,365	2,350,779	2,573,102	103,737
Recreation Department	635,380	641,769	-	641,769	656,514	702,428	60,659
Property Taxes for Capital and Reserves	3,163,448	2,700,309	-	2,700,309	2,790,809	2,853,445	153,136
Total Revenue	14,320,878	14,746,507	-	14,746,507	14,451,797	15,013,477	266,970
Operating Expenses (Excluding Depreciation)							
Water Department	2,810,677	2,924,991	66,589	2,991,580	2,944,688	3,296,492	304,912
Sewer Department	2,356,357	2,738,709	63,977	2,802,686	2,098,057	2,974,216	171,530
Parks Department	2,074,662	2,469,365	-	2,469,365	2,350,779	2,573,102	103,737
Recreation Department	635,380	641,769	-	641,769	656,514	702,428	60,659
Special Studies - Engineering, Net	-	125,850	-	125,850	-	132,850	7,000
Project Engineering - Net of Recovery	164,992	134,813	-	134,813	329,210	139,335	4,522
Total Expense	8,042,068	9,035,497	130,566	9,166,063	8,379,248	9,818,423	652,360
Net Operating Income	\$ 6,278,810	\$ 5,711,010	\$ 130,566	\$ 5,580,444	\$ 6,072,549	\$ 5,195,054	\$ (385,390)
Non-Operating (Exclude Amortization)							
Revenues	\$ 244,761	\$ 189,513	\$ -	\$ 189,513	\$ 258,679	\$ 170,212	\$ (19,301)
Expenses	(95,315)	(114,432)	-	(114,432)	(115,084)	(117,420)	(2,988)
Total Non-Operating Income (Expense)	149,446	75,081	-	75,081	143,595	52,792	(22,289)
Surplus (Deficit) Before Debt & Capital	6,428,256	5,786,091	(130,566)	5,655,525	6,216,144	5,247,846	(407,679)
Debt Service Revenue	814,696	781,132	-	781,132	781,671	780,884	(248)
Principal Payments	(639,848)	(625,402)	-	(625,402)	(625,403)	(648,610)	(23,208)
Interest Expense	(135,272)	(115,780)	-	(115,780)	(115,937)	(91,175)	24,605
Principal Payments- Utility Fund	(39,576)	(39,950)	-	(39,950)	(40,331)	(41,099)	(1,149)
Net Debt	-	-	-	-	-	-	-
Capital Expenditures	(3,878,229)	(10,554,257)	-	(10,554,257)	(5,724,603)	(10,799,844)	(245,587)
Less: Grant Funded Project Reimbursements	1,170,648	1,812,312	-	1,812,312	578,938	4,205,219	2,392,907
Net District Funded Capital	(2,707,581)	(8,741,945)	-	(8,741,945)	(5,145,665)	(6,594,625)	2,147,320
Total Surplus(Deficit)	\$ 3,720,675	\$ (2,955,854)	\$ (130,566)	\$ (3,086,420)	\$ 1,070,479	\$ (1,346,779)	\$ 1,739,641
Recap by Fund							
Water	(250,777)	(2,618,286)	(66,589)	(2,684,875)	(556,336)	(2,611,957)	72,918
Sewer	1,271,278	(1,830,830)	(63,977)	(1,894,807)	(660,877)	(847,281)	1,047,526
General Fund	2,700,175	1,493,262	-	1,493,262	2,287,692	2,112,459	619,197
Total Surplus(Deficit)	3,720,676	(2,955,854)	(130,566)	(3,086,420)	1,070,479	(1,346,779)	1,739,641
Total Debt Outstanding	\$ 4,093,080	\$ 3,427,728	\$ -	3,427,728	\$ 3,447,606	\$ 2,757,896	\$ (669,832)
Total Property Tax	\$ 5,736,815	\$ 5,552,953	\$ -	5,552,953	\$ 5,594,146	\$ 5,890,553	\$ 337,600

¹ Amendment- 2015 Amended Budget reflects new FT Operations Technician-Water Quality position approved by Board June 19, 2015.
Position is reflected as annual fully burden cost for comparison purposes.

All District Combined by Category

Net Operating , Change in Net Position, and Surplus (Deficit)

	Actual 2014	Budget 2015	¹ Amendment	Amended Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues							
User Fee	\$ 8,705,681	\$ 9,221,891	\$ -	\$ 9,221,891	\$ 8,928,237	\$ 9,154,050	\$ (67,841)
Flat Permit & Inspection Fees	36,544	36,000	-	36,000	40,998	34,356	(1,644)
Permit & Inspect. Fees at Cost	31,271	15,000	-	15,000	23,033	21,100	6,100
Connection Fees	57,792	30,000	-	30,000	29,640	30,000	-
Tax Revenue	1,794,355	2,106,942	-	2,106,942	2,057,100	2,291,404	184,462
Sidewalk Assessment Revenue	23,607	23,843	-	23,843	23,370	24,324	481
Grant Revenue	326,322	361,192	-	361,192	341,474	376,483	15,291
Rental Income	-	34,350	-	34,350	27,566	47,128	12,778
Other	203,731	216,980	-	216,980	225,091	181,187	(35,793)
Total Revenues	11,179,303	12,046,198	-	12,046,198	11,696,509	12,160,032	113,834
Operating Expenses							
Personnel cost	5,931,608	6,382,091	130,566	6,512,657	6,208,233	6,966,949	454,292
Professional Services	314,938	556,000	-	556,000	264,676	599,058	43,058
Charges & Services	859,145	992,440	-	992,440	903,384	1,064,732	72,292
Materials & Supplies	900,511	1,150,913	-	1,150,913	990,827	1,164,194	13,281
Insurance	146,496	148,113	-	148,113	147,428	145,033	(3,080)
Utilities	469,255	487,002	-	487,002	487,732	544,870	57,868
Governance & Support Services	(92,004)	(91,996)	-	(91,996)	(91,998)	(91,995)	1
Project recovery - Water	(196,829)	(466,727)	-	(466,727)	(396,208)	(452,083)	14,644
Project recovery - Sewer	(145,636)	(122,340)	-	(122,340)	(99,304)	(122,336)	4
Project recovery - GSS/Parks/Rec	(123,543)	-	-	-	-	-	-
Depreciation	1,516,637	1,565,110	-	1,565,110	1,518,828	1,396,104	(169,006)
Total Operating Expenses	9,580,578	10,600,606	130,566	10,731,172	9,933,598	11,214,526	483,354
Net Operating Income	1,598,725	1,445,592	(130,566)	1,315,026	1,762,911	945,506	(369,520)
Non-Operating Revenue and Expenses							
Property Tax	3,163,448	2,700,309	-	2,700,309	2,790,809	2,853,445	153,136
Property Tax used for Debt Service	779,012	745,702	-	745,702	746,237	745,704	2
Interest Income	148,924	128,252	-	128,252	192,764	108,952	(19,300)
Assessment	35,684	35,430	-	35,430	35,434	35,180	(250)
Proceeds from asset Sales	23,522	720	-	720	5,055	720	-
Other	72,315	60,540	-	60,540	60,861	60,540	-
Pension Asset Amortization	(254,406)	(286,740)	-	(286,740)	(286,745)	(322,020)	(35,280)
County Collection Fee	(95,315)	(114,432)	-	(114,432)	(115,084)	(117,420)	(2,988)
Interest Expense	(135,272)	(115,780)	-	(115,780)	(115,937)	(91,175)	24,605
Debt Service - Principal	(639,848)	(625,402)	-	(625,402)	(625,403)	(648,610)	(23,208)
Total Non-Operating Revenue (Expenses)	3,098,064	2,528,599	-	2,528,599	2,687,991	2,625,316	96,717
Net Income before Other Non-Operating	4,696,789	3,974,191	(130,566)	3,843,625	4,450,902	3,570,822	(272,803)
Other Non Operating							
Capital Grant Revenue	1,170,648	1,812,312	-	1,812,312	578,938	4,205,219	2,392,907
Capital outlay	(1,407,588)	(2,453,232)	-	(2,453,232)	(847,573)	(3,511,386)	(1,058,154)
Change in Fund Balance / Net Position	4,459,849	3,333,271	(130,566)	3,202,705	4,182,267	4,264,655	1,061,950
Cash Flow Adjustments							
Depreciation	1,516,637	1,565,110	-	1,565,110	1,518,828	1,396,104	(169,006)
Pension Asset Amortization	254,406	286,740	-	286,740	286,745	322,020	35,280
Principal Payments- Utility Fund	(39,576)	(39,950)	-	(39,950)	(40,331)	(41,100)	(1,150)
CapitalExpenditures	(2,470,641)	(8,101,025)	-	(8,101,025)	(4,877,030)	(7,288,458)	812,567
Total Cash Flow Adjustments	(739,174)	(6,289,125)	-	(6,289,125)	(3,111,788)	(5,611,434)	677,691
Total Surplus(Deficit)	\$ 3,720,675	\$ (2,955,854)	\$ (130,566)	\$ (3,086,420)	\$ 1,070,479	\$ (1,346,779)	\$ 1,739,641
Recap by Fund							
Water	\$ (250,777)	\$ (2,618,286)	(66,589)	(2,684,875)	\$ (556,336)	\$ (2,611,957)	72,918
Sewer	1,271,278	(1,830,830)	(63,977)	(1,894,807)	(660,877)	(847,281)	1,047,526
General Fund	2,700,174	1,493,262	-	1,493,262	2,287,692	2,112,459	619,197
Total Surplus(Deficit)	\$ 3,720,675	\$ (2,955,854)	\$ (130,566)	\$ (3,086,420)	\$ 1,070,479	\$ (1,346,779)	\$ 1,739,641
Total Debt Outstanding End of Fiscal Year	\$ 4,093,080	\$ 3,427,728	\$ -	\$ 3,427,728	\$ 3,447,606	\$ 2,757,896	\$ (669,832)
Total Property Tax	\$ 5,736,815	\$ 5,552,953	\$ -	\$ 5,552,953	\$ 5,594,146	\$ 5,890,553	\$ 337,600

¹ Amendment- 2015 Amended Budget reflects new FT Operations Technician-Water Quality position approved by Board June 19, 2015.
Position is reflected at full time year around cost for comparison purposes.

Property Tax Revenue Schedule

TCPUD receives property tax from both Placer County and El Dorado County. The following schedule shows 78.5% of the property tax revenue is from Placer County and 21.5% from El Dorado County.

Since TCPUD is a calendar fiscal year and both counties have fiscal years ending June 30, the budgeted property tax revenue spans two fiscal years 2015-2016 (January – June) and 2016-2017 (July – December).

Tax Revenue - Uses

	2015 Jan-Dec Budget	2015 Jan-Dec Projection	Percent Change	2016 Jan-Dec Budget	% of Total	Budget vs. Budget Percent Change
<u>General Tax Revenue</u>						
Placer County	\$ 4,387,049	\$ 4,418,242	0.7%	\$ 4,623,805	78.5%	5.4%
El Dorado County	1,165,904	1,175,904	0.9%	1,266,748	21.5%	8.6%
Total General	\$ 5,552,953	\$ 5,594,146	0.7%	\$ 5,890,553	100.0%	6.1%
	2015 Jan-Dec Budget	Percent of General Fund	2015 Jan-Dec Projection	Percent of General Fund	2016 Jan-Dec Budget	Budget vs. Budget % of Total Percent Change
General for Debt Service	\$ 745,702	13.4%	\$ 746,237	13.3%	\$ 745,704	12.7% 0.0%
Parks	1,805,273	32.5%	1,730,624	30.9%	1,945,551	33.0% 7.8%
Recreation	301,669	5.4%	326,476	5.8%	345,853	5.9% 14.6%
Property Taxes to Capital and Reserves	2,700,309	48.6%	2,790,809	49.9%	2,853,445	48.4% 5.7%
	\$ 5,552,953	100.0%	5,594,146	100.0%	\$ 5,890,553	100.0% 6.1%

Actual 2015 property tax came in at 6,337,819 up \$743,673 to the 2015 projection. This is a result of increases in property values triggering Proposition 8 catch-up not anticipated in the 2015 or in the 2016 budget.

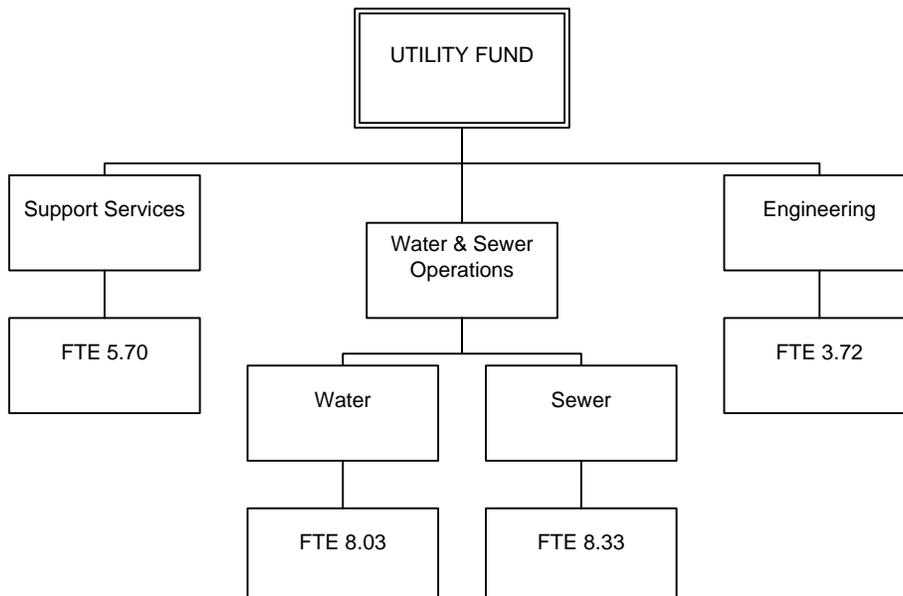
UTILITY FUND



West Shore Export Truckee River Crossing 2015 summer

The Utility Fund includes the water and sewer departments which supplies safe clean drinking water and provides for sewage collection that is exported outside of the Tahoe Basin to protect Lake Tahoe and the Truckee River water quality. The Utility Fund receives direct support from technical services and engineering which is allocated to water or sewer on a % of expense basis.

Below in the Utility Fund Structure and Budget Process Chart shows how the budget numbers roll up. Support Services, a new department, has been added and consists of technical services, information technology, and GIS. Much like the Engineering Department, Support Services provide critical services that support both water and sewer operations. The technical services support is allocated 100% to water and sewer operations.



Utility Fund Budget Schedule

Net Operating, Change in Net Position, and Surplus (Deficit)

	Actual 2014	Budget 2015	1 Amendment	Amended Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues							
User Fee	\$4,082,471	\$ 4,342,084	\$ -	\$ 4,342,084	\$ 4,318,375	\$ 4,322,176	\$ (19,908)
Base - Residential	2,644,528	2,858,048	-	2,858,048	2,860,708	3,030,864	172,816
Base-Commercial	278,167	261,570	-	261,570	295,982	312,732	51,162
Base - Fire Protection Svcs	156,587	169,740	-	169,740	173,123	174,024	4,284
Flat Permit & Inspection Fees	36,544	36,000	-	36,000	40,998	34,356	(1,644)
Permit & Inspect. Fees at Cost	31,271	15,000	-	15,000	23,033	21,100	6,100
Lake Forest Revenue	247	-	-	-	-	-	-
Consumption - Residential	744,242	771,474	-	771,474	513,515	538,538	(232,936)
Consumption - Commercial	343,659	337,375	-	337,375	310,422	314,821	(22,554)
Connection Fees	57,792	30,000	-	30,000	29,640	30,000	-
Grant Revenue	-	35,850	-	35,850	-	38,850	3,000
Rental Income	-	-	-	-	20,066	18,528	18,528
Other	71,880	77,923	-	77,923	67,833	48,513	(29,410)
Total revenue	8,447,388	8,935,064	-	8,935,064	8,653,695	8,884,502	(50,562)
Operating Expenses							
Personnel cost	1,873,742	1,995,551	130,566	2,126,117	1,909,370	2,367,561	241,444
Professional Services	53,597	25,000	-	25,000	32,200	32,900	7,900
Charges & Services	302,043	356,432	-	356,432	363,720	395,097	38,665
Materials & Supplies	402,607	565,389	-	565,389	456,900	578,888	13,499
Insurance	51,235	50,943	-	50,943	50,706	53,089	2,146
Utilities	249,734	280,104	-	280,104	238,100	281,276	1,172
Governance & Support Services	990,326	1,000,780	-	1,000,780	870,007	1,110,127	109,347
Engineering Allocation	1,567,813	1,792,504	-	1,792,504	1,615,256	1,886,290	93,786
Project recovery - Water	(49,817)	(20,000)	-	(20,000)	(65,000)	(40,000)	(20,000)
Project recovery - Sewer	(109,254)	(122,340)	-	(122,340)	(99,304)	(122,336)	4
Depreciation	1,516,637	1,565,110	-	1,565,110	1,518,828	1,396,104	(169,006)
Total Operating Expenses	6,848,663	7,489,473	130,566	7,620,039	6,890,783	7,938,996	318,957
Net Operating Income	1,598,725	1,445,591	(130,566)	1,315,025	1,762,912	945,506	(369,519)
Non-Operating Revenue and Expenses							
Property Tax	23,287	23,290	-	23,290	23,671	23,290	-
Interest Income	97,188	80,786	-	80,786	111,250	64,528	(16,258)
Assessment	21,669	21,665	-	21,665	21,665	21,665	-
Proceeds from asset Sales	6,122	360	-	360	3,855	360	-
Other	72,156	60,060	-	60,060	60,802	60,060	-
Pension Asset Amortization	(184,631)	(217,661)	-	(217,661)	(217,661)	(247,349)	(29,688)
County Collection Fee	(1,712)	-	-	-	(1,800)	(1,824)	(1,824)
Interest Expense	(5,380)	(5,005)	-	(5,005)	(5,005)	(3,856)	1,149
Total Non-Operating Revenue (Expenses)	28,699	(36,505)	-	(36,505)	(3,223)	(83,126)	(46,621)
Net Income before Other Non-Operating	1,627,424	1,409,086	(130,566)	1,278,520	1,759,689	862,380	(416,140)
Other Non Operating							
Capital Grant Revenue	202,026	500,000	-	500,000	203,972	1,364,487	864,487
Change in Net Position	1,829,450	1,909,086	(130,566)	1,778,520	1,963,661	2,226,867	448,347
Adjustments for Cash Flow							
Depreciation	1,516,637	1,565,110	-	1,565,110	1,518,828	1,396,104	(169,006)
Pension Asset Amortization	184,631	217,661	-	217,661	217,661	247,349	29,688
Debt Service Principal	(39,576)	(39,950)	-	(39,950)	(40,331)	(41,100)	(1,150)
Capital expenditures	(2,470,641)	(8,101,025)	-	(8,101,025)	(4,877,030)	(7,288,458)	812,567
Total Adjustments for Cash Flow	(808,949)	(6,358,204)	-	(6,358,204)	(3,180,872)	(5,686,105)	672,099
Total Surplus(Deficit)	\$ 1,020,501	\$(4,449,118)	\$ (130,566)	\$(4,579,684)	\$(1,217,211)	\$(3,459,238)	\$ 1,120,446
Recap by Department							
Water	(250,777)	(2,618,288)	(66,589)	(2,684,877)	(556,333)	(2,611,957)	72,920
Sewer	1,271,278	(1,830,830)	(63,977)	(1,894,807)	(660,877)	(847,281)	1,047,526
Total Surplus(Deficit)	\$ 1,020,501	\$(4,449,118)	\$ (130,566)	\$(4,579,684)	\$(1,217,210)	\$(3,459,238)	\$ 1,120,446

¹ Amendment- 2015 Amended Budget reflects new FT Operations Technician-Water Quality position approved by Board June 19, 2015.
Position is reflected at full time year around for comparison purposes.

Water and Sewer Rate Overview

HDR Engineering, Inc. (HDR) was retained by the TCPUD to perform a water and sewer rate study update, based on the study completed by HDR in 2009. The previous study developed metered water rates on a limited amount of metered consumption data, as well as the development of sewer rates, both for a five-year period as provided under Proposition 218. Another key component of the prior rate study was the movement away from funding annual operating expenses with property tax revenues. TCPUD has moved away from using property tax to fund operations. Since the completion of the 2009 study, there have been changes with TCPUD's customers and costs which resulted in the need to update the rate analysis. For example, in the previous study, residential customers had just begun to transition from un-metered to metered rates which resulted in limited amounts of consumption data. For this study, all of the residential and commercial customers are metered and, subsequently, there is now ample historical consumption data to analyze. With this, assumptions can be made regarding characteristics and typical use of each customer and the customer classes in total. A key driver in the update was the capital improvement plan (CIP) for the next five-year period for both the water and sewer utilities. In addition, while the TCPUD did adopt the full level of rate adjustments in the HDR 2009 Rate Study as provided under the Proposition 218 process, TCPUD never fully implemented those rates.

The development of the HDR 2014 Rate Study examined the adequacy of the existing current water and sewer rates, provided the basis for adjustments to rates, and to adequately and equitably fund the operating and capital needs of the TCPUD. The 2014 Comprehensive Water and Sewer Rate Study describes the methodology, findings, and conclusions of the water and sewer rate study updating process and can be found on TCPUD's website.

The 2014 Comprehensive Water and Sewer Rate Study uses three interrelated analyses to address the adequacy and equity of a utility's rates. These three analyses are a revenue requirement analysis, a cost of service analysis, and a rate design analysis. The result of the water and sewer rate study recommended adjusting the overall water revenue by 6.0% annually and overall sewer revenue by 5.7% annually.

Also, impacting revenue is the unprecedented drought in California and the extension of the emergency water conservation regulation mandates through October 2016. The water budget contemplates these impacts and the budget has been appropriately adjusted.



Water and Sewer Priorities

The 2016 Water and Sewer Department Priorities are listed below. They are listed by core area and have been categorized according to the District Priority classification system. All District Priorities and classification system are outlined on pages 24-25. Those noted in italics also appear on the District's Overall Priority List.

The Water and Sewer priorities are listed below and those earmarked are on the District's Priorities list are identified below.

Have To's

- Train Electrician
- Urban Water Management Plan – *Level 1 Priority External Project*
- Completion of Tahoe City Well No. 1 (Bunker) – *Level 1 Priority Internal Project*
- Drought Response/Conservation Regulations– *Level 1 Priority External Project*
- Erosion Control Projects (County and State)

Should Do's

- Rubicon Service Line Replacements – *Level 2 Priority Internal Project*
- Rubicon 1 Tank Recoating– *Level 2 Priority Internal Project*
- Purchase Replacement Vactor
- Install Bypass Ports and draft Plans– *Level 2 Priority Internal Project*
- Vue Works Enhancements (IT) – *Level 2 Priority Internal Project*
- Sewer System Master Plan– *Level 2 Priority Internal Project*
- Rubicon Water System Master Plan– *Level 2 Priority Internal Project*
- Purchase Small Hydrocleaning Truck– *Level 2 Priority Internal Project*

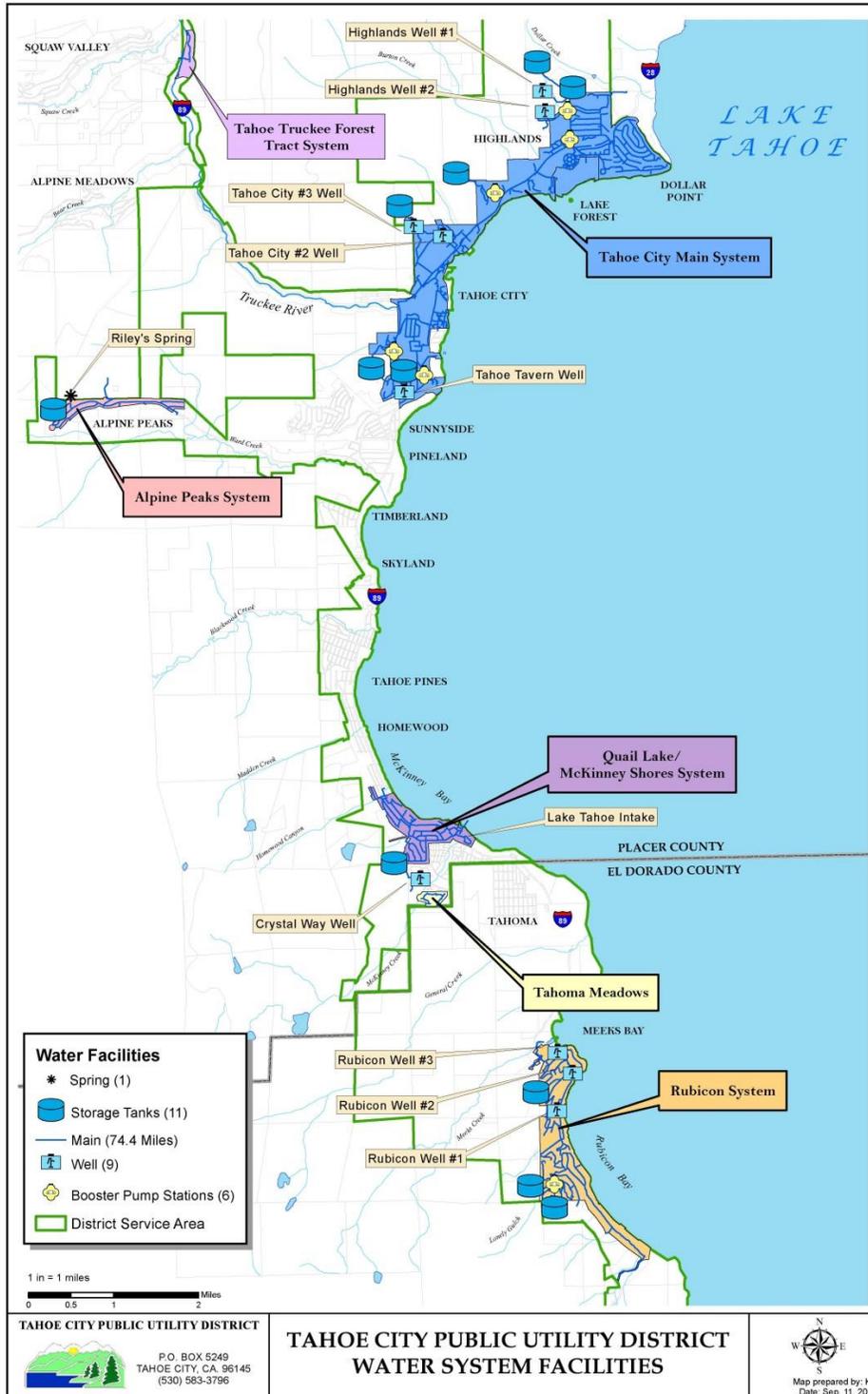
Want To's

- Badger Beacon Expansion
- Dollar 1 Sewer Backup Power
- Cedar Point Water Service Replacements
- Highlands Service Line Replacements

Water Department

Water Infrastructure and Resources Policy Statement

TCPUD develops and delivers safe and adequate water supply for District water customers, ensures long-range resource and infrastructure planning for all District taxpayers, and supports improvements that will lead to an efficient and effective integrated regional water system



Water Overview

We serve approximately 4,200 residential and commercial water connections and provide quality drinking water to five separate systems through 85 miles of water mains combined. The five separate systems serve approximately half of the homes and businesses in TCPUD's overall service territory boundaries. The other remaining half of homes and businesses are served potable water through a number of private water purveyors, mutual water companies and other public water systems.

TCPUD's five separate systems are:

- Tahoe City System
- Alpine Peaks System
- McKinney/Quail System
- Rubicon System
- Tahoma Meadows System

The water sources include deep groundwater wells, as well as treated surface water, to provide clean, healthy drinking water that meets or exceeds all current water quality standards. With a team of dedicated staff, we insure that safe drinking water is available 24 hours a day, seven days a week.

The following page shows the Water Summary by expense type. Added during last year's budget process was the engineering allocation expense under operating expense, which includes engineering and technical services cost. These costs have always been considered part of the water operations however in the past, engineering allocation was not shown as part of the water budget. During the 2015 budget process these costs were included in the budget schedules and continue to be included for 2016.



Water Line Capital Project

Water Combined Budget Schedule

Water Summary (Include Engineering Allocation)
Net Operating, Change in Net Position, and Surplus (Deficit)

	Actual 2014	Budget 2015	¹ Amendment	Amended Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues							
Base - Residential	\$ 2,644,528	\$ 2,858,048	\$ -	\$ 2,858,048	\$ 2,860,708	\$ 3,030,864	\$ 172,816
Base-Commercial	278,167	261,570	-	261,570	295,982	312,732	51,162
Base - Fire Protection Svcs	156,587	169,740	-	169,740	173,123	174,024	4,284
Flat Permit & Inspection Fees	19,706	18,347	-	18,347	23,931	17,835	(512)
Permit & Inspect. Fees at Cost	16,863	7,645	-	7,645	13,445	10,953	3,308
Lake Forest Revenue	247	-	-	-	-	-	-
Consumption - Residential	744,242	771,474	-	771,474	513,515	538,538	(232,936)
Consumption - Commercial	343,659	337,375	-	337,375	310,422	314,821	(22,554)
Connection Fees	28,664	15,000	-	15,000	17,600	15,000	-
Grant Revenue	-	35,850	-	35,850	-	38,850	3,000
Rental Income	-	-	-	-	20,066	18,528	18,528
Other	37,414	25,680	-	25,680	21,781	7,200	(18,480)
Total revenue	4,270,077	4,500,729	-	4,500,729	4,250,573	4,479,345	(21,384)
Operating Expenses							
Personnel cost	926,425	910,051	66,589	976,640	1,052,404	1,108,799	132,159
Professional Services	33,049	23,000	-	23,000	28,200	29,500	6,500
Charges & Services	175,192	189,282	-	189,282	216,320	231,087	41,805
Materials & Supplies	223,970	294,594	-	294,594	259,000	312,216	17,622
Insurance	23,115	23,232	-	23,232	23,232	24,550	1,318
Utilities	187,821	201,000	-	201,000	172,000	201,880	880
Governance & Support Services	528,559	506,627	-	506,627	507,841	573,483	66,856
Engineering Allocation	851,334	928,052	-	928,052	942,858	996,273	68,221
Project recovery - Water	(49,817)	(20,000)	-	(20,000)	(65,000)	(40,000)	(20,000)
Depreciation	880,478	889,289	-	889,289	891,709	861,378	(27,911)
Total Operating Expenses	3,780,126	3,945,127	66,589	4,011,716	4,028,564	4,299,166	287,450
Net Operating Income	489,951	555,602	(66,589)	489,013	222,009	180,179	(308,834)
Non-Operating Revenue and Expenses							
Property Tax	23,287	23,290	-	23,290	23,671	23,290	-
Interest Income	48,085	40,393	-	40,393	55,625	32,264	(8,129)
Assessment	21,669	21,665	-	21,665	21,665	21,665	-
Proceeds from asset Sales	3,061	180	-	180	1,928	180	-
Other	35,701	30,030	-	30,030	30,401	30,030	-
Pension Asset Amortization	(92,128)	(103,820)	-	(103,820)	(119,201)	(114,848)	(11,028)
County Collection Fee	(1,049)	-	-	-	(900)	(912)	(912)
Interest Expense	(5,380)	(5,005)	-	(5,005)	(5,005)	(3,856)	1,149
Total Non-Operating Revenue (Expenses)	33,246	6,733	-	6,733	8,184	(12,187)	(18,920)
Net Income before Other Non-Operating	523,197	562,335	(66,589)	495,746	230,193	167,992	(327,754)
Other Non Operating							
Capital Grant Revenue	202,026	500,000	-	500,000	203,972	1,364,487	864,487
Change in Net Position	\$ 725,223	\$ 1,062,335	\$ (66,589)	\$ 995,746	\$ 434,165	\$ 1,532,479	\$ 536,733
Adjustments for Cash Flow							
Depreciation	880,478	889,289	-	889,289	891,709	861,378	(27,911)
Pension Asset Amortization	92,128	103,820	-	103,820	119,201	114,848	11,028
Debt Service Principal	(39,576)	(39,950)	-	(39,950)	(40,331)	(41,100)	(1,150)
Capital Expenditures	(1,909,030)	(4,633,782)	-	(4,633,782)	(1,961,077)	(5,079,562)	(445,780)
	(976,000)	(3,680,623)	-	(3,680,623)	(990,498)	(4,144,436)	(463,813)
Total Surplus(Deficit)	\$ (250,777)	\$ (2,618,288)	\$ (66,589)	\$ (2,684,877)	\$ (556,333)	\$ (2,611,957)	\$ 72,920

¹ Amendment- 2015 Amended Budget reflects new FT Operations Technician-Water Quality position approved by Board June 19, 2015.
Position is reflected at full time year around for comparison purposes. 0.51 FTE added to Water.

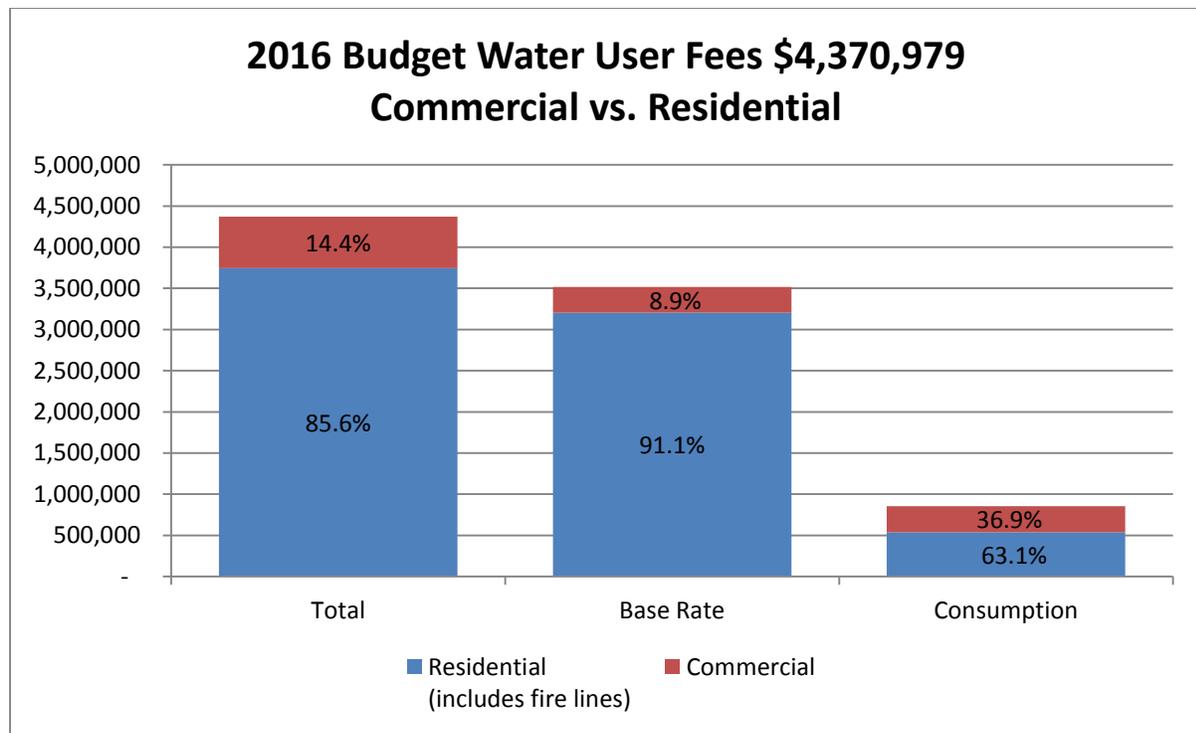
Summary of Operations

Revenue Overview

Overall total water revenue is down budget-to-budget by -\$21,384, or -0.50%. The minimal change to revenue is a result of two key budgeting assumptions.

The first key budget assumption is the water base rates moving to the maximum 2016 approved Proposition 218 rates. The increased revenue from the base rates is \$228,262 budget to budget or a blended 6.9% increase for residential and commercial revenue.

The second key budget assumption is two-fold. The first was to budget water consumption at the 2015 actual levels to capture the reduced usage due to the state emergency drought mandates and secondly to move the tiered consumption rates to the maximum 2016 Proposition 218 rates with the exception of residential tier 1, which remained at \$1.91, the 2015 rate. This resulted in a reduction in consumption revenue budget to budget of -\$255,490 or -23.0%. It should be noted that the 2015 budget for consumption did not consider state water mandates.



Permit and inspection fees from Technical Services are also allocated to the water department along with grant revenue secured for the Engineering Department.

Water revenue is broken out in two classes of customers, residential and commercial, and within these two classes further broken out by base rate and consumption. As described above, all base and tier rates were budgeted at the maximum 2016 Proposition 218 rates with the exception of residential tier 1, which remained at \$1.91, 2015 rate.

The residential water rate structure consists of a monthly meter charge (base rate) based on meter size and a four-block increasing consumption rate structure on a per 1,000 gallon basis. The commercial customers are currently charged a monthly meter charge, which varies based on meter size, and an increasing block consumption charge on a per 1,000 gallon basis. The previous graph shows the relationship of commercial versus residential and base rate to consumption revenue.

Personnel Overview and Expense (excluding depreciation)

Overall water operating costs, excluding depreciation, are increasing \$315,361 or 10.1% budget-to-budget. Personnel costs are the direct cost incurred by water employees and are budgeted to increase by approximately \$132,159 or 13.5% due to the addition of a 0.25 FTE seasonal, changes in health benefits status, and general salary and benefit increases.

Full Time Equivalents (FTE)	Budget				Change	
	2015	¹ Amendment	2015	2016	FTE	%
Full time Year Round	6.80	0.51	7.31	7.28	(0.03)	-0.4%
Part Time / Seasonal	0.50		0.50	0.75	0.25	50.0%
	7.30	0.51	7.81	8.03	0.22	3.0%

¹ Amendment- 2015 Amended Budget reflects new FT Operations Technician-Water Quality position approved by Board June 19, 2015. Position is reflected at full time year around cost for comparison purposes.

Excluding personnel and depreciation cost, water costs are budgeted to increase by \$183,202 or 8.5% budget-on-budget. The largest increase is in Administrative Services and engineering allocation for a combined total of \$135,077. Engineering allocation includes water's share of Engineering, Projects, Special Studies, and Technical Services (part of Support Services Department) as a percentage of direct water and sewer expenses. Administrative Services is allocated based on total direct water cost as a % of the total combined District direct expenses.

Water Rate Schedule

Residential Rates – the following schedule shows both the maximum Proposition 218 rates based on the 2014 HDR Rate Study and the Board adopted 2016 budget rates for residential customers. As mentioned earlier, the residential tier 1 consumption rate remained at the 2015 level of \$1.91. All other water rates were raised to the maximum 2016 Proposition rates.

Residential CONSUMPTION Rate Schedule				
Rate Code	Monthly Water Consumption Charges Per 1,000 Gallons		HDR Rate Study - Rates adopted Nov. 21, 2014	Adopted Rates / Roll back Residential Tier 1 to 2015 levels
	(Add to Residential Water Base Rate Below)		2016	2016
Monthly				
Added to applicable Residential Rate code	Tier 1	0 - 8,000 gallons	\$2.09	\$1.91
	Tier 2	8,001 - 20,000	\$2.87	\$2.87
	Tier 3	20,001 - 40,000	\$4.27	\$4.27
	Tier 4	40,001 and above	\$8.25	\$8.25

Residential Water BASE Rate Schedule (To determine water bill select the water base rate that applies to you + consumption from above)					
Rate Code	Monthly	Standard base rate by meter size	Water Connection Fee	HDR Rate Study - Rates adopted Nov. 21, 2014	Adopted Rates
				2016	2016
	150	3/4"	\$2,500	\$62.50	\$62.50
	151	1"	\$3,000	\$94.25	\$94.25
	152	1 1/4"	\$4,500	\$121.75	\$121.75
	153	1 1/2"	\$6,000	\$144.50	\$144.50
	154	2"	\$9,600	\$194.50	\$194.50
	155	3"	\$21,000	\$294.50	\$294.50
	156	4"	As determined	\$387.75	\$387.75
	157	6"	As determined	\$582.25	\$582.25
As Determined	Unmetered Rate (base rate + (annualized consumption x consumption rate/1,000))			\$76.74	\$75.65
Rate Code	Monthly	OR Combined Fire Service (CFS) base rate by meter size		HDR Rate Study - Rates adopted Nov. 21, 2014	Adopted Rates
				2016	2016
	150 + 141	CFS - 3/4"	\$2,500 + \$1,200	\$86.10	\$86.10
	150 + 131	CFS - 1"	\$3,000	\$94.00	\$94.00
	151 + 137	CFS - 1.5"	\$6,000	\$141.40	\$141.40
	151 + 132	CFS - 2"	\$9,600	\$157.15	\$157.15
As Determined	>2"		As determined		

Private Fire Protection and / or Private Fire Hydrant BASE Rate Schedule (Only applies to customers with an approved private fire protection service or a private fire hydrant) (If applicable, add to standard base rate)					
Rate Code	Monthly	Private Fire Protection ¹ (per inch diameter)	Water Connection Fee	HDR Rate Study - Rates adopted Nov. 21, 2014	Adopted Rates
				2016	2016
	131 - 141	Private Fire Protection ¹ (per inch diameter)	\$1,200	\$31.50	\$31.50
	147 - 149	Private Fire Hydrant (per inch diameter)	As determined	\$31.50	\$31.50

¹ Add to Standard Base Rate where fire protection service provided by separate service line. Not to be added to Combined

Commercial Rates– the following schedule shows the maximum 2016 Proposition 218 rates based on the HDR Rate Study and the Board adopted 2016 budget rates for commercial customers. All water rates were raised to the 2016 Proposition rates.

Commercial CONSUMPTION Rate Schedule				
Rate Code Monthly	Monthly Water Consumption Charges		HDR Rate Study - Rates adopted Nov. 21, 2014	Adopted Rates
	Per 1,000 Gallons <i>(Add to Commercial Water Base Rate Below)</i>		2016	2016
Added to applicable Comm Code	Tier 1	0 - 8,000 gallons	\$5.81	\$5.81
	Tier 2	8,001 - 20,000	\$5.86	\$5.86
	Temporary Water Usage Charge (Hydrant meter)		\$5.86	\$5.86

Commercial Water BASE Rate Schedule (To determine water bill select the water base rate that applies to you + consumption from above)				
Rate Code Monthly	Standard base rate by meter size	Water Connection Fee	HDR Rate Study - Rates adopted Nov. 21, 2014	Adopted Rates
			2016	2016
121	3/4"	\$2,500	\$75.25	\$75.25
122	1"	\$3,000	120.25	120.25
123	1 1/4"	\$4,500	146.00	146.00
124	1 1/2"	\$6,000	175.25	175.25
125	2"	\$9,600	234.75	234.75
126	2 1/2"	As determined	293.25	293.25
127	3"	\$21,000	351.75	351.75
128	4"	As determined	465.00	465.00
129	6"	As determined	696.75	696.75
130	8"	As determined	932.50	932.50
OR				
Rate Code Monthly	Combined Fire Service (CFS) base rate by meter size	Water Connection Fee	HDR Rate Study - Rates adopted Nov. 21, 2014	Adopted Rates
			2016	2016
121 + 141	CFS - 3/4"	\$2,500	\$98.85	\$98.85
121 + 131	CFS - 1"	\$3,000	\$106.75	\$106.75
122 + 137	CFS - 1.5"	\$6,000	\$167.40	\$167.40
122 + 132	CFS - 2"	\$9,600	\$183.15	\$183.15
Varies	>2"	As determined		

Private Fire Protection and / or Private Fire Hydrant BASE Rate Schedule (Only applies to customers with an approved private fire protection service or a private fire hydrant) (If applicable, add to standard base rate)				
Rate Code Monthly		Water Connection Fee	HDR Rate Study - Rates adopted Nov. 21, 2014	Adopted Rates
			2016	2016
131 - 141	Private Fire Protection ¹ (per inch diameter)	As determined	\$31.50	\$31.50
147 - 149	Private Fire Hydrant (per inch diameter)	As determined	\$31.50	\$31.50

¹ Add to Standard Base Rate where fire protection service provided by separate service line. Not to be added to Combined Fire

Water Department Budget Schedules

The following budget schedules for Water Production 20.11 and Storage, Transmission and Distribution 20.12 show the rolled up budget cost by expense type.

Water Production 20.11							\$ Chg
	Actual	Budget		Amended	Projected	Budget	2016 Bud to
	2014	2015	¹ Amendment	Budget	2015	2016	Bud 2015
							inc. (dec.)
Revenues							
Base - Residential	\$ 2,644,528	\$ 2,858,048	\$ -	\$ 2,858,048	\$ 2,860,708	\$ 3,030,864	\$ 172,816
Base-Commercial	278,167	261,570	-	261,570	295,982	312,732	51,162
Base - Fire Protection Svcs	156,587	169,740	-	169,740	173,123	174,024	4,284
Lake Forest Revenue	247	-	-	-	-	-	-
Consumption - Residential	744,242	771,474	-	771,474	513,515	538,538	(232,936)
Consumption - Commercial	343,659	337,375	-	337,375	310,422	314,821	(22,554)
Connection Fees	28,664	15,000	-	15,000	17,600	15,000	-
Rental Income	-	-	-	-	20,066	18,528	18,528
Other	37,414	25,680	-	25,680	21,781	7,200	(18,480)
Total revenue	4,233,508	4,438,887	-	4,438,887	4,213,197	4,411,707	(27,180)
Operating Expenses:							
Personnel cost	438,394	433,144	33,295	466,439	459,418	545,971	79,533
Professional Services	12,797	4,500	-	4,500	7,200	8,500	4,000
Charges & Services	78,091	91,127	-	91,127	120,600	134,169	43,042
Materials & Supplies	74,534	85,003	-	85,003	75,500	102,660	17,657
Insurance	11,270	10,860	-	10,860	10,860	12,166	1,306
Utilities	134,317	151,000	-	151,000	126,000	145,836	(5,164)
Governance & Support Services	242,918	240,139	-	240,139	231,880	285,952	45,813
Engineering Allocation	372,192	416,067	-	416,067	420,112	465,670	49,603
Project recovery - Water	(28,602)	(10,000)	-	(10,000)	(30,000)	(10,000)	-
Depreciation	129,961	113,963	-	113,963	114,024	111,300	(2,663)
Total Operating Expenses	1,465,872	1,535,803	33,295	1,569,098	1,535,594	1,802,224	233,127
Net Operating Income	\$ 2,767,636	\$ 2,903,084	\$ (33,295)	\$ 2,869,790	\$ 2,677,603	\$ 2,609,483	\$ (260,307)

¹ Amendment- 2015 Amended Budget reflects new FT Operations Technician-Water Quality position approved by Board June 19, 2015.

Water Department Schedule: Water Production 20.11 includes overall costs and resources necessary to produce potable water from wells and Lake Tahoe and provide necessary treatment to make water suitable for delivery to the water distribution system. Major expenses in this category include personnel, utilities (primarily electricity), materials and supplies (primarily chemicals) as well as Administrative Services, Engineering Department, and Support Services allocations. Primary labor expenses involve preventative and corrective maintenance of the water well and water treatment pumping stations.

Storage, Transmission and Distribution 20.12

	Actual 2014	Budget 2015	¹ Amendment	Amended Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Operating Expenses:							
Personnel cost	\$ 488,031	\$ 476,907	\$ 33,295	\$ 510,202	\$ 592,986	\$ 562,828	\$ 52,627
Professional Services	20,252	18,500	-	18,500	21,000	21,000	2,500
Charges & Services	97,101	98,155	-	98,155	95,720	96,918	(1,237)
Materials & Supplies	149,436	209,591	-	209,591	183,500	209,556	(35)
Insurance	11,845	12,372	-	12,372	12,372	12,384	12
Utilities	53,504	50,000	-	50,000	46,000	56,044	6,044
Governance & Support Services	285,641	266,488	-	266,488	275,961	287,531	21,043
Engineering Allocation	456,317	462,760	-	462,760	499,975	468,179	5,419
Project recovery-Water	(21,215)	(10,000)	-	(10,000)	(35,000)	(30,000)	(20,000)
Depreciation	736,773	762,709	-	762,709	763,080	744,864	(17,845)
Capital outlay	-	-	-	-	-	-	-
Total Operating Expenses	2,277,685	2,347,482	33,295	2,380,777	2,455,594	2,429,304	48,528
Net Operating Income	\$ (2,277,685)	\$ (2,347,482)	\$ (33,295)	\$ (2,380,777)	\$ (2,455,594)	\$ (2,429,304)	\$ (48,528)

¹ Amendment- 2015 Amended Budget reflects new FT Operations Technician-Water Quality position approved by Board June 19, 2015.

Water Department Schedule: Storage, Transmission and Distribution, 20.12 includes overall costs and resources necessary to deliver the produced water to our customers, through a series of tanks, pipes, pumps, and meters. Major expenses in this category include personnel, utilities (primarily electricity), materials and supplies, such as pipes, valves, water meters, water meter boxes, valve boxes, etc. as well as Administrative Services, Engineering Department, and Support Services allocations. Primary labor expenses involve preventative and corrective maintenance of the tanks, pipes, water meters and booster pumping stations.

2016 Water Capital Improvement Plan

Below is 2016 water capital, the first year of the Five Year Capital Plan for the Water Department. The primary focus of the capital plan in 2016 is the West Lake Tahoe Regional Water Treatment Plant and the Bunker Water Tank Replacement. The remainder of the projects focus on distribution system improvements to improve fire flows, meter replacements, and replacing or rehabilitating aging and/or leaking infrastructure.

The West Lake Tahoe Regional Water Treatment Plant total project cost is estimated to be \$9,465,592 and will take three years to construct. Staff has secured \$500,000 in grant funding for planning and design and is aggressively seeking additional funding for construction through California Proposition 1, Water Bond approved on November 4, 2014.

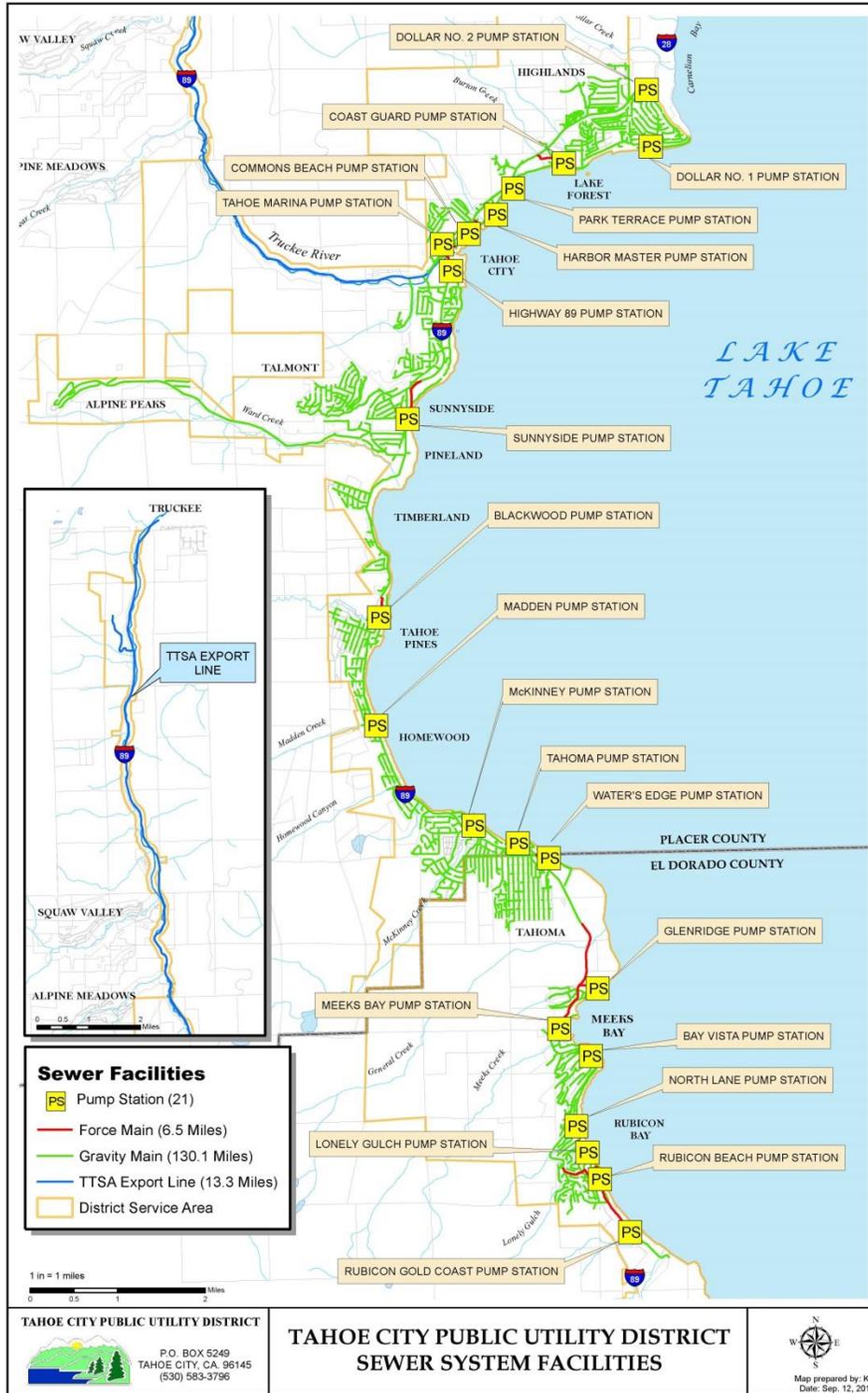
<u>Water Project Summary Description</u>	<u>Amount</u>
1 Public Projects Relocations/Upgrades (EIP) (P&D/CONST)	\$ 41,742
2 TC Well No. 1 (Bunker) Replacement (CONST)	54,000
3 West Lake Tahoe Regional Water Treatment Plant (P&D/CONST)	2,937,852
4 Bunker Water Tank Replacement (P&D/CONST)	691,764
5 TC Main Emergency Water Supply Project (P&D)	40,231
6 Rubicon Service Line Replacements (P&D/CONST)	472,048
7 Highlands Service Line Replacements (P&D)	5,000
8 Quail Tank Recoating (Interior/ Exterior) (CONST)	50,673
9 Lower Highlands Booster Pump Station Improvements (CONST)	40,000
10 Tahoe City Main Production Meter Replacements (CONST)	64,605
11 Large Commercial/Domestic Meter Replacement Program (CONST)	35,547
12 Rubicon Tank No. 1 Interior Coating (CONST)	271,100
13 Cedar Point Condo Water Service Line Replacements (CONST)	41,000
Water Subtotal	<u>4,745,562</u>
<u>Shared Vehicles / Equipment</u>	
1 2005 Vactor 2107, Veh #18	\$ 430,000
2 Utilities Hydro Cleaning Truck (addition)	125,000
3 2006 Ford F-550 Utility Box boom, Lift Gate Veh#7	85,000
4 2004 Chevy K1500, Veh # 17	28,000
Allocate 50% to Water Operations	<u>\$ 668,000</u>
Total 2016 Water Capital	<u>5,079,562</u>
Less Grant Funding	1,364,487
Net District Funded Water Capital	<u>\$ 3,715,075</u>

Additional information on the capital plan can be found in the 2016-2020 Five-Year Capital Plan Section.

Sewer Department

Wastewater Collection and Export Policy Statement

TCPUD ensures public health and environmental protection while collecting and exporting wastewater through the continuous implementation of best practices in preventive maintenance, infrastructure renewal, and emergency response.



Sewer Overview

We serve approximately 7,665 sewer customers. We accomplish this through the management and operation of nine main lift stations, 12 satellite lift stations, 121 miles of gravity collection and export lines, and 6.4 miles of force mains. On average, we move one million gallons of sewage daily.

With a team of dedicated staff, we insure that our sewer facilities are operational 24 hours a day, seven days a week.



Manhole Maintenance

Sewer Combined Budget Schedule

Sewer (Include Engineering)
Net Operating, Change in Net Position, and Surplus (Deficit)

	Actual 2014	Budget 2015	¹ Amendment	Amended Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues							
User Fees	\$ 4,082,471	\$ 4,342,084	-	\$ 4,342,084	\$ 4,318,375	\$ 4,322,176	\$ (19,908)
Flat Permit & Inspection Fees	16,838	17,653	-	17,653	17,067	16,521	(1,132)
Permit & Inspect. Fees at Cost	14,408	7,355	-	7,355	9,588	10,147	2,792
Connection Fees	29,128	15,000	-	15,000	12,040	15,000	-
Other	34,466	52,243	-	52,243	46,052	41,313	(10,930)
Total revenue	4,177,311	4,434,335	-	4,434,335	4,403,122	4,405,157	(29,178)
Operating Expenses							
Personnel cost	947,317	1,085,500	63,977	1,149,477	856,966	1,258,762	109,285
Professional Services	20,548	2,000	-	2,000	4,000	3,400	1,400
Charges & Services	126,851	167,150	-	167,150	147,400	164,010	(3,140)
Materials & Supplies	178,637	270,795	-	270,795	197,900	266,672	(4,123)
Insurance	28,120	27,711	-	27,711	27,474	28,539	828
Utilities	61,913	79,104	-	79,104	66,100	79,396	292
Governance & Support Services	461,767	494,153	-	494,153	362,166	536,644	42,491
Engineering Allocation	716,479	864,452	-	864,452	672,398	890,017	25,565
Project recovery-Sewer	(109,254)	(122,340)	-	(122,340)	(99,304)	(122,336)	4
Depreciation	636,159	675,821	-	675,821	627,119	534,726	(141,095)
Total Operating Expenses	3,068,537	3,544,346	63,977	3,608,323	2,862,219	3,639,830	31,507
Net Operating Income	1,108,774	889,989	(63,977)	826,012	1,540,903	765,327	(60,685)
Non-Operating Revenue and Expenses							
Interest Income	49,103	40,393	-	40,393	55,625	32,264	(8,129.0)
Proceeds from asset Sales	3,061	180	-	180	1,928	180	-
Other	36,455	30,030	-	30,030	30,401	30,030	-
Pension Asset Amortization	(92,503)	(113,841)	-	(113,841)	(98,460)	(132,501)	(29,688)
County Collection Fee	(663)	-	-	-	(900)	(912)	(912)
Total Non-Operating Revenue (Expenses)	(4,547)	(43,238)	-	(43,238)	(11,406)	(70,939)	(38,729)
Change in Net Position	1,104,227	846,751	(63,977)	782,774	1,529,497	694,388	(99,414)
Adjustments for Cash Flow							
Depreciation	636,159	675,821	-	675,821	627,119	534,726	(141,095)
Pension Asset Amortization	92,503	113,841	-	113,841	98,460	132,501	29,688
Total Capital Expenditures	(561,611)	(3,467,243)	-	(3,467,243)	(2,915,953)	(2,208,896)	1,258,347
	167,051	(2,677,581)	-	(2,677,581)	(2,190,374)	(1,541,669)	1,146,940
Total Surplus(Deficit)	1,271,278	(1,830,830)	(63,977)	(1,894,807)	(660,877)	(847,281)	1,047,526

¹ Amendment- 2015 Amended Budget reflects new FT Operations Technician-Water Quality position approved by Board June 19, 2015.
Position is reflected at full time year around for comparison purposes. 0.49 FTE added to Sewer.

Summary of Operations

Revenue Overview

Overall total sewer revenue is down budget-to-budget by \$29,178, or -0.7%. This is largely due to leaving sewer rates at the 2015 levels and an error in sewer commercial revenue which has been corrected for the 2016 budget. Permit and inspection fees from Technical Services are also allocated to the sewer department. Sewer user fee revenue is broken out into two classes of customers: residential and commercial. Residential makes up 83.2% of the user fees and commercial customers 16.8%.

Personnel Overview and Expenses

Personnel costs reflect the direct cost incurred by sewer employees and are budgeted to increase by approximately \$109,285, or 9.5%, due to the addition .25 FTE season position to accommodate additional CCTV workload and general salary and benefit increases.

Full Time Equivalents (FTE)	Budget				Change	
	2015	¹ Amendment	Amended 2015	2016	FTE	%
Full time Year Round	7.08	0.49	7.57	7.58	0.01	0.1%
Part Time / Seasonal	0.50		0.50	0.75	0.25	50.0%
	7.58	0.49	8.07	8.33	0.26	3.4%

¹ Amendment- 2015 Amended Budget reflects new FT Operations Technician-Water Quality position approved by Board June 19, 2015.

Excluding personnel cost and depreciation, sewer costs are budgeted to increase by \$63,317, or 3.6% budget-on-budget. The largest increase is in engineering allocation and administrative services (formerly GSS) in the amount of \$68,056. Engineering allocation includes water’s share of Engineering, Projects, Special Studies, and Technical Services (part of Support Services) as a percentage of direct water and sewer expenses. Other expenses, such as professional services, and charges and services are relatively flat budget-on-budget.

Sewer Rate Schedule

Sewer Rates – the following schedule shows the maximum 2016 Proposition 218 based on the 2014 HDR Rate Study rates and the adopted 2016 budget rates for residential and commercial customers. As mentioned earlier all sewer rates were rolled back to the 2015 levels. Below are the 2016 adopted budget rolled back sewer rates.

Residential Sewer Rate Schedule						
Rate Code / Rate Code ¹ Monthly / Quarterly	Sewer Connection Description	Unit Description	Connection Fee	HDR Rate Study - Rates adopted	Adopted	
				Nov. 21, 2014	Roll Back Rates	
201 / 301	Residential	Dwelling Unit	\$1,000.00	2016	2016	
				\$40.60	\$38.41	
¹ W/O District Water Billing (multiply monthly base rate by 3 for quarterly billing)						

Commercial Sewer Rate Schedule						
Rate Code / Rate Code ¹ Monthly / Quarterly	Sewer Connection Description	Unit Description	Connection Fee	HDR Rate Study - Rates adopted	Adopted	
				Nov. 21, 2014	Roll Back Rates	
204 / 304	Motel w/o kitchen	Motel Unit	\$395.00	2016	2016	
205 / 305	Motel w/kitchen	Motel Unit	\$435.00	\$17.61	\$16.66	
206 / 306	Seating - per 1/2 seat	Per Seat	\$25.00	\$1.13	\$1.07	
207 / 307	Seating - per seat	Per Seat	\$50.00	\$2.26	\$2.14	
211 / 311	Laundry - per machine	Per Machine	\$200.00	\$8.26	\$7.81	
212 / 312	Hotel w/kitchen	Motel Unit	\$395.00	\$16.52	\$15.63	
213 / 313	Hotel w/o kitchen	Each	\$250.00	\$10.42	\$9.86	
215 / 315	Campsite w/sewer	Each	\$490.00	\$20.47	\$19.37	
216 / 316	Campsite w/o sewer	Each	\$435.00	\$17.61	\$16.66	
220 / 320	Snackbar	Each	\$1,475.00	\$61.02	\$57.73	
221 / 321	Service Station	Each	\$1,475.00	\$61.02	\$57.73	
222 / 322	Beauty/Barber Shop (per chair)	Each chair, Min, 2 Chairs	\$980.00	\$22.00	\$20.81	
223 / 323	Theater	Each	\$2,945.00	\$121.98	\$115.40	
224 / 324	Boat Pump	Each	\$1,475.00	\$61.02	\$57.73	
225 / 325	Standby Sewer Service	n/a	n/a	\$7.99	\$7.56	
226 / 326	Food Service Estab Lic	n/a	n/a	\$27.04	\$25.58	
230 / 330	Backwash (per filter)	Per Filter	\$440.00	\$20.47	\$19.37	
235 / 335	Unclassified Sewer	As Determined	As Determined	Calc	Calc	
236 / 336	Unclassified Sewer - w/o Kitchen	As Determined	As Determined	Calc	Calc	
Rate Code / Rate Code ¹ Monthly / Quarterly	All other Commercial or Professional Buildings, including Churches	Sewer Units PLUS Square Footage		HDR Rate Study - Rates adopted	Adopted	
240 / 340	.5 Sewer unit (1-10 Fixtures)	Each	\$500.00	Nov. 21, 2014	Roll Back Rates	
241 / 341	1.0 Sewer unit (11-20 Fixtures)	Each	\$1,000.00	2016	2016	
270 / 370	Commercial Non-Restaurant <1,000 sq ft	Each	\$1,000.00	\$40.60	\$38.41	
271 / 371	Commercial Non-Restaurant >1,000 sq ft	Each	\$500.00	\$20.47	\$19.37	
299 / 399	Pro-Rated Sewer Charge			\$1.11	\$1.05	
¹ W/O District Water Billing (multiply monthly base rate by 3 for quarterly bi						

Sewer Department Budget Schedules

The following sewer budget schedules are broken out by Sewer Pump Stations 20.21, Sewer Line Maintenance 20.22, and Sewer Joint Facilities 20.23.

Sewer Pump Stations 20.21							\$ Chg
Actual	Budget	1 Amendment	Amended Budget	Projected	Budget	Budget	2016 Bud to Bud 2015 inc. (dec.)
2014	2015		2015	2015	2016		
Revenues							
User Fees	\$ 4,082,471	\$ 4,342,084	\$ -	\$ 4,342,084	\$ 4,318,375	\$ 4,322,176	\$ (19,908)
Connection Fees	29,128	15,000	-	15,000	12,040	15,000	-
Other	21,388	15,000	-	15,000	20,548	18,000	3,000
Total revenue	4,132,987	4,372,084	-	4,372,084	4,350,963	4,355,176	(16,908)
Operating Expenses:							
Personnel cost	530,737	534,967	31,989	566,956	393,980	645,858	78,902
Professional Services	10,264	1,000	-	1,000	2,000	1,000	-
Charges & Services	60,083	79,180	-	79,180	53,650	88,509	9,329
Materials & Supplies	66,660	89,486	-	89,486	71,000	94,928	5,442
Insurance	14,066	13,545	-	13,545	13,545	14,675	1,130
Utilities	56,591	69,000	-	69,000	59,000	71,300	2,300
Governance & Support Services	256,094	246,448	-	246,448	172,023	278,977	32,529
Engineering Allocation	354,193	424,715	-	424,715	311,664	450,404	25,689
Project recovery-Sewer	(109,254)	(102,340)	-	(102,340)	(99,304)	(102,336)	4
Depreciation	99,599	98,640	-	98,640	92,508	79,488	(19,152)
Total Operating Expenses	1,339,033	1,454,641	31,989	1,486,630	1,070,066	1,622,803	136,173
Net Operating Income	\$ 2,793,954	\$ 2,917,443	\$ (31,989)	\$ 2,885,454	\$ 3,280,897	\$ 2,732,373	\$ (153,081)

¹ Amendment- 2015 Amended Budget reflects new FT Operations Technician-Water Quality position approved by Board June 19, 2015.

Sewer Department Schedule: Sewer Pump Stations 20.21 includes overall costs and resources necessary to operate and maintain sewage pumping stations used to pump collected raw sewage up to locations where gravity flow can transport raw sewage out of the District's service area for treatment at the Tahoe-Truckee Sanitation Agency (T-TSA). Major expenses in this category include personnel, utilities (primarily electricity), as well as Administrative Services, Engineering Department, and Support Services allocations. Primary labor expenses involve preventative and corrective maintenance of the pumping stations.

Sewer Line Maintenance 20.22

	Actual 2014	Budget 2015	¹ Amendment	Amended Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Operating Expenses:							
Personnel cost	413,102	536,027	31,988	568,015	452,814	600,012	31,997
Professional Services	10,284	1,000	-	1,000	2,000	2,400	1,400
Charges & Services	63,491	64,970	-	64,970	64,750	65,297	327
Materials & Supplies	97,789	167,083	-	167,083	116,300	162,952	(4,131)
Insurance	13,672	13,794	-	13,794	13,794	13,548	(246)
Utilities	4,367	9,004	-	9,004	6,000	6,996	(2,008)
Governance & Support Services	205,673	247,705	-	247,705	190,143	257,667	9,962
Engineering Allocation	342,784	426,868	-	426,868	344,494	417,775	(9,093)
Project recovery - Water	-	-	-	-	-	-	-
Project recovery - Sewer	-	(20,000)	-	(20,000)	-	(20,000)	-
Project recovery - GSs/Parks/Rec	-	-	-	-	-	-	-
Project recovery-Operating	-	-	-	-	-	-	-
Depreciation	524,816	565,042	-	565,042	524,196	450,408	(114,634)
Capital outlay	-	-	-	-	-	-	-
Total Operating Expenses	1,675,978	2,011,493	31,988	2,043,481	1,714,491	1,957,055	(86,426)
Net Operating Income	\$ (1,675,978)	\$ (2,011,493)	\$ (31,988)	\$ (2,043,481)	\$ (1,714,491)	\$ (1,957,055)	\$ 86,426

¹ Amendment- 2015 Amended Budget reflects new FT Operations Technician-Water Quality position approved by Board June 19, 2015.

Sewer Department Schedule: Sewer Line Maintenance 20.22 includes overall costs and resources to operate and maintain the gravity pipes used to collect and transport sewage from a customer's property and convey the raw sewage out of the District's service area for treatment at the Tahoe-Truckee Sanitation Agency (T-TSA). Major expenses in this category include personnel, utilities (primarily electricity), as well as Administrative Services, Engineering Department, and Support Services allocations. Primary labor expenses involve preventative and corrective maintenance of the of gravity sewer pipes including, cleaning, televising and repairing these pipes.

Sewer Joint Facilities 20.23

	Actual 2014	Budget 2015	¹ Amendment	Amended Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues							
Other	\$ 13,078	\$ 37,243	\$ -	\$ 37,243	\$ 25,504	\$ 23,313	\$ (13,930)
Total revenue	13,078	37,243	-	37,243	25,504	23,313	(13,930)
Operating Expenses:							
Personnel cost	3,478	14,506	-	14,506	10,172	12,892	(1,614)
Charges & Services	3,277	23,000	-	23,000	29,000	10,204	(12,796)
Materials & Supplies	14,188	14,226	-	14,226	10,600	8,792	(5,434)
Insurance	382	372	-	372	135	316	(56)
Utilities	955	1,100	-	1,100	1,100	1,100	-
Total Operating Expenses	22,280	53,204	-	53,204	51,007	33,304	(19,900)
Net Operating Income	\$ (9,202)	\$ (15,961)	\$ -	\$ (15,961)	\$ (25,503)	\$ (9,991)	\$ 5,970

¹ Amendment- 2015 Amended Budget reflects new FT Operations Technician-Water Quality position approved by Board June 19, 2015.

The Sewer Joint Facilities Schedule: Department 20-23 represents the cost associated to operate the Dollar Hill joint sewer facilities with the North Tahoe Public Utility District (NTPUD). The maintenance, operations, and administration cost of the joint facilities is shared by both TCPUD and NTPUD based on total annual flow. The 2016 budget reflects the same level of services budgeted in the prior year with the exception of the Burton Creek Siphon work.

2016 Sewer Capital Improvement Plan

Below are the 2016 capital improvement projects, the first year of the Five-Year Capital Plan, for the Sewer Department. The primary focus of the 2016 capital plan is the Tahoe City Residential Sewer System Rehabilitation, Dollar/Edgewater Lake front sewer line replacements (SLR), and the vactor truck purchase. Other project priorities include Dollar 1(Edgewood) Backup Power, control upgrades, sewer flow meters and pump station bypass facilities. The primary objective of all of the projects is to improve the reliability and redundancy of the collection system and reduce the risk of sanitary sewer overflows. Additional information on the capital plan can be found in the 2016-2020 Five-Year Capital Plan Section.

Project Description			
1 Line Replacement/ Sliplining Manhole Rehabilitation and Lateral Repairs (P&D/Const)		\$	50,000
2 Public Projects Relocations/Upgrades (EIP) (P&D/CONST)			66,286
3 Dollar 1 (Edgewater) Backup Power (P&D/CONST)			120,562
4 WS Export Truckee River Crossing Repair (CONST)			26,492
5 Tahoe City Residential Sewer System Rehabilitation (P&D/CONST)			1,175,907
6 Dollar/Edgewater Lakefront SLR (P&D)			169,637
7 Pump Station Flow Meters & Bypass Ports (CONST)			64,725
8 Satellite Pump Station Controls (P&D/CONST)			50,287
9 Spare Pumps (PURCH)			40,000
10 Bypass Trailer (PURCH)			15,000
11 Transfer Switch Replacement (P&D/CONST)			51,000
12 Easement Line Cleaning Machine (PURCH)			45,000
Sewer Subtotal			\$ 1,874,896
<u>Shared Vehicles / Equipment</u>			
1 2005 Vactor 2107, Veh #18		\$	430,000
2 Utilities Hydro Cleaning Truck (addition)			125,000
3 2006 Ford F-550 Utility Box boom, Lift Gate Veh#7			85,000
4 2004 Chevy K1500, Veh # 17			28,000
Allocate 50% to Sewer Operations		\$	668,000
			\$ 2,208,896

Engineering Department

Infrastructure Planning and Project Delivery

TCPUD ensures that District and other public and private projects are properly planned, engineered, and implemented to protect and improve the taxpayers' infrastructure assets.

Engineering Overview



West Shore Export Replacement Pipe Project at the Truckee River Crossing

The Engineering Department consists of three departments: Engineering, Special Studies, and Projects. Staff time within the Engineering Department can be allocated to Engineering or Projects depending on assigned duties.

Overall, the Engineering Department provides for general oversight of operating budget creation and management, asset management, design and construction standards, other governmental and permitting agency relations, non-capital project management, technical policies and procedures, and technical support to other departments.

The Projects Department is responsible for planning, designing, permitting, and constructing a wide variety of Capital Improvement Projects within the Water, Sewer, and Parks and Recreation Departments. These projects vary from neighborhood waterline and sewer line replacements to bike trail rehabilitations to regional water treatment plants. It is estimated that the Projects Department will be involved in over \$10 million of capital improvements projects in 2016.

The Special Studies/Projects Department is responsible for master planning and other studies, reports, or projects that are not capital expenditures. This Department was set up to capture consulting and other related expenses for preparing these occasional special studies and its budget is highly variable year to year.

Engineering Department 2016 Priorities

The 2016 Engineering Department Priorities are listed below. They are listed by core area and have been categorized according to the District Priority classification system. All District Priorities and classification system are outlined on pages 24-25. Those noted in italics also appear on the District's Overall Priority List.

The Engineering Department priorities listed below also appear on the District's Priorities list

Have To's

- Address Engineering Staff Vacancies
- Resolve Mitigation Wetlands Easement w/ Lahontan and Placer County - *Level 1 Priority External Project*
- SR89/Fanny Bridge Community Revitalization Project - *Level 1 Priority External Project*
- Meeks Bay Bike Trail Ownership - *Level 1 Priority External Project*
- Tahoe City Wells No.2 & 3 - CTC License Renewal - *Level 1 Priority Internal Project*
- TTAD Emergency Services Helipad- *Level 1 Priority External Project*

Should Do's

- Bidding & Contracting P&P – Contract Document Revisions - *Level 2 Priority Internal Project*
- Sewer Pump Station Master Plan - *Level 2 Priority Internal Project*
- Rubicon Water System Master Plan - *Level 2 Priority Internal Project*
- Park's Asset Value and Management Plan - *Level 2 Priority Internal Project*
- Update Sewer Cleaning & Inspection Data Entry Program - *Level 2 Priority Internal Project*
- Establish GIS System Update Procedures/Protocols - *Level 2 Priority Internal Project*

Want To's

- Capital Contract Document Improvements
- District Property Rights GIS database
- Specification Re-Writes
- Update Standard Details
- TCGC Remaining Acquisition Items

The Project Department priorities are listed below and also appear on the District's Priorities list as identified below

Have To's

- Homewood Bike Trail - 2016 Construction - *Level 1 Priority Internal Project*
- West Lake Tahoe Regional Water Treatment Plant - Final Design - *Level 1 Priority Internal Project*

Should Do's

- Bunker Tank Replacement - Final Design - *Level 2 Priority Internal Project*
- Truckee River Access and Restoration Improvements - Construction *Level 2 Priority External Project*
- Bike Trail Bridge Repairs (Outlet and 64 Acres) – Construction - *Level 2 Priority Internal Project*
- Tahoe City Sewer System Rehabilitation - Phase II - Construction - *Level 2 Priority Internal Project*

- Truckee River Trail Pavement Rehabilitation – Final Design/ Ph. I Construction - *Level 2 Priority Internal Project*

Want To's

- Tahoe City Main System Emergency Water Supply
- Dollar Edgewater Sewer Line Replacement/Reinforcement
- TCGC Best Management Practices (BMPs)

Engineering Department Combined Budget Schedule

Costs are transferred out each month as part of the month end close process to Water and Sewer Departments based on a percentage of water and sewer operating expenses.

	All Engineering Combined (Depts. 35,70,36)				\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
	Actual 2014	Budget 2015	Projected 2015	Budget 2016	
Revenues					
Grant Revenue	-	35,850	-	38,850	3,000
Total Revenues	-	35,850	-	38,850	3,000
Operating Expenses					
Personnel cost	802,858	938,149	918,179	956,804	18,655
Professional Services	14,548	261,600	29,818	292,300	30,700
Charges & Services	33,987	40,443	35,679	39,331	(1,112)
Materials & Supplies	9,314	6,950	7,352	5,990	(960)
Insurance	10,413	11,316	11,352	10,891	(425)
Utilities	904	1,020	1,678	1,800	780
Governance & Support Services	292,702	324,822	291,180	324,655	(167)
Engineering Allocation	(813,468)	(966,723)	(894,030)	(1,045,838)	(79,115)
Project recovery - Water	(147,012)	(446,727)	(331,208)	(412,083)	34,644
Project recovery-Sewer	(36,382)	-	-	-	-
Project recovery - GSS/Parks/Rec	(123,543)	-	-	-	-
Project recovery-Operating	(44,321)	(135,000)	(70,000)	(135,000)	-
Total Operating Cost	-	35,850	-	38,850	3,000
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Operations

Revenue Overview

The 2016 budget shows \$38,850 in grant funding for the Rubicon Water System Master Plan. This grant requires a 50% match to achieve the full grant funding and will only be realized when the master plan is actually completed.

Personnel Overview and Expenses

Overall personnel costs are up \$18,655 and FTE's down from the previous budget due to the following: general personnel cost increase for cost of living; merit and health care cost increases; leave of absence for the Associate Civil Engineer, and increase in Information Systems & Technology Administration salary and responsibilities.

The following FTE table shows the change year-on-year in personnel.

<u>¹ Full Time Equivalent (FTE)</u>	Change in			
	2015	2016	FTE	%
Full time Year Round	5.63	5.42	(0.21)	-3.7%

¹ FTE includes Support Services Director and GIS Coordinator

Professional Services are up budget-to-budget due largely to the aerial imagery project, increase in master plans, temporary replacement for staff outage, and legal consultation for the bidding & contracting policy and procedure update.

Charges and Services and Materials and Supplies are relatively flat budget-to-budget.

Engineering Department Budget Schedules

Engineering Dept. 20.35

	Actual	Budget	Projected	Budget	\$ Chg
	2014	2015	2015	2016	2016 Bud to Bud 2015 inc. (dec.)
Operating Expenses:					
Personnel cost	446,265	496,181	406,917	535,752	39,571
Professional Services	14,548	34,900	29,818	55,600	20,700
Charges & Services	33,890	40,251	35,322	39,019	(1,232)
Materials & Supplies	8,890	6,550	7,020	4,828	(1,722)
Insurance	10,413	11,316	11,352	10,891	(425)
Utilities	904	1,020	1,678	1,800	780
Governance & Support Services	177,887	185,842	142,713	195,763	9,921
Engineering Allocation	(648,476)	(706,060)	(564,820)	(773,653)	(67,593)
Project recovery-Operating	(44,321)	(70,000)	(70,000)	(70,000)	-
Total Operating Expenses	-	-	-	-	-
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

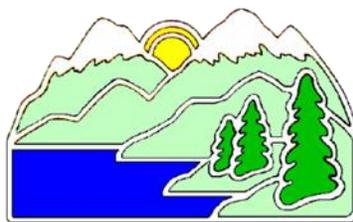
Engineering Projects Dept. 20.70

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Operating Expenses:					
Personnel cost	356,593	441,968	511,262	421,052	(20,916)
Charges & Services	97	192	357	312	120
Materials & Supplies	424	400	332	1,162	762
Governance & Support Services	114,815	138,980	148,467	128,892	(10,088)
Engineering Allocation	(164,992)	(134,813)	(329,210)	(139,335)	(4,522)
Project recovery - Water	(147,012)	(446,727)	(331,208)	(412,083)	34,644
Project recovery-Sewer	(36,382)	-	-	-	-
Project recovery-GSS/Parks	(123,543)	-	-	-	-
Total Operating Expenses	-	-	-	-	-
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

Special Studies Dept. 20.36

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
Grant Revenue	-	35,850	-	38,850	3,000
Total revenue	-	35,850	-	38,850	3,000
Operating Expenses:					
Professional Services	-	226,700	-	236,700	10,000
Engineering Allocation	-	(125,850)	-	(132,850)	(7,000)
Project recovery-Operating	-	(65,000)	-	(65,000)	-
Total Operating Expenses	-	35,850	-	38,850	3,000
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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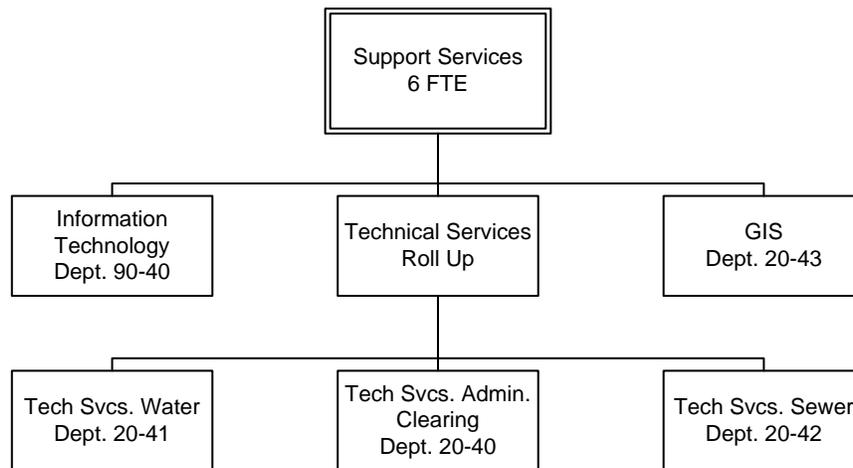


**Tahoe City
Public Utility District**

Support Services Department

Policy Statement

The Support Services Department is to empower the District and its customers with the tools and information they need to succeed. We deliver responsive support, service and solutions that increase productivity and efficiency.



Support Services Overview

The Support Services Department was created as the result of an organizational structure revision intended to achieve a more efficient and effective workload balance within the District. The Support Services Department is comprised of three core areas; Technical Services (formerly Compliance Services), Information Technology, and Geographic Information System (GIS). The consolidation of these core, customer service focused areas, into a single department will provide our customers, both internal and external with a high level of service and responsiveness.

- **Technical Services**
 - Construction Permitting & Inspection
 - Customer billing determination
 - Ordinance administration and compliance
 - Cross-Connection Control Program Administration
 - FOG (Fats, Oils & Grease) Management Program Administration
 - Water Conservation Program Administration

- **Information Systems & Technology Administration**
 - Enterprise software management & administration
 - Network maintenance & support
 - Computer support services
 - CMMS (Computerized Maintenance Management System) Program Administration

- GIS (Geographic Information Systems) Program Administration
 - Asset Management
 - System Mapping
 - Property Rights management (easements, agreements, encumbrances)

Support Services 2015 Priorities

The 2016 Support Services Priorities are listed below. They are listed by core area and have been categorized according to the District Priority classification system. All District Priorities and classification system are outlined on pages 24-25. Those noted in italics also appear on the District's Overall Priority List.

The Support Services priorities are listed below and those earmarked also appear on the District's Priorities list.

Technical Services Priorities

Have To's

- NA – Internal/External Customer support needs drive priorities

Should Do's

- Improve Cost Recovery – Time Tracking
- Scan APN Files- *Level 2 Priority Internal Project*
- Minor Ordinance Revisions (Annual)- *Level 2 Priority Internal Project*
- Review Inspection/Permitting Software- *Level 2 Priority Internal Project*
- Implement Commercial Customer Database
- Revise Fee Structure for Better Cost Recovery

Want To's

- Review 2nd Unit Policy
- Review Cross Connection and Backflow Policy

Information Technology Priorities

Have To's

- Provide support for other Departments Priorities

Should Do's

- Identify/Implement CRM System
- Implement Disaster Recovery Plan – *Level 1 Priority Internal Project*
- Laserfiche Workflow/Forms
- Migration of “District Records” To LF- *Level 2 Priority Internal Project*
- Continued VUEWorks Implementation With Focus on Capturing 100% of Labor Time Accurately to Lead to Reporting *Level 2 Priority Internal Project*
- Database Tool – Mining Data

Want To's

- Implement District Goal/Project Management Solution

Geographic Information Systems Priorities

Have To's

- Provide Support for other Department Priorities

Should Do's

- Update Sewer Cleaning & Inspection Data entry Program
- Establish GIS System Update Procedures/Protocols
- Laserfiche Workflow/Forms

Want To's

- District Property Rights GIS database

Support Services Budget Schedule

	¹ Not Restated				\$ Chg
	Actual 2014	Budget 2015	Projected 2015	Budget 2016	2016 Bud to Bud 2015 inc. (dec.)
Revenues					
Flat Permit & Inspection Fees	\$ 36,544	\$ 36,000	\$ 40,998	\$ 34,356	\$ (1,644)
Permit & Inspect. Fees at Cost	31,271	15,000	23,033	21,100	6,100
Grant Revenue	5,727	-	4,500	-	-
Total revenue	73,542	51,000	68,531	55,456	4,456
Operating Expenses:					
Personnel cost	506,470	531,316	505,973	665,276	133,960
Professional Services	7,643	6,000	6,500	86,008	80,008
Charges & Services	30,168	38,369	27,482	126,552	88,183
Materials & Supplies	10,330	12,375	10,091	39,981	27,606
Insurance	11,541	12,345	11,632	11,160	(1,185)
Utilities	859	900	900	900	-
Governance & Support Services	193,061	188,625	163,149	42,434	(146,191)
Engineering Allocation	(712,018)	(763,686)	(682,216)	(907,299)	(143,613)
Project recovery - Operating	-	-	-	(19,600)	(19,600)
Depreciation	25,488	24,756	25,020	10,044	(14,712)
Total Operating Expenses	73,542	51,000	68,531	55,456	4,456
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

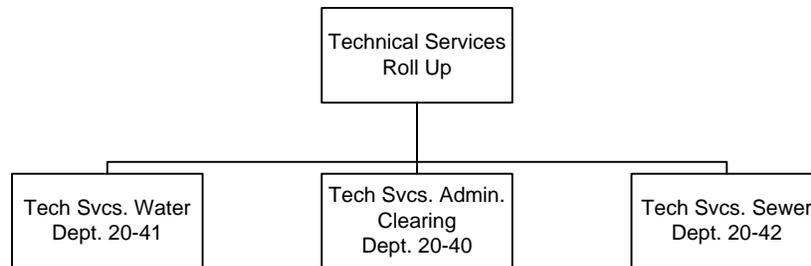
¹ Actual 2014, Budget 2014, and Projected 2015 are not restated and only include cost for Technical Services



Technical Services Budget Schedule

The Technical Services team is responsible for providing front line customer service; permitting and inspection services; ordinance administration and compliance; as well as the administration of the District’s Cross-Connection Control Program and FOG (Fats, Oils & Grease) Management Program. The team is committed to providing the highest level of customer service and responsiveness.

A new accounting structure has been put into place for 2016. Three new department codes have been added to Technical Services as displayed below. All transactions will be coded either directly to water (20.41) or sewer (20.42) departments whenever possible. When transactions are not clearly identifiable they will be coded to department 20.40. Monthly allocations to clear out 20.40 will occur. Cost transactions will be allocated between sewer and water as part of the month close process based on a % of total water and sewer operating expenses to the total. Revenue transactions will be allocated based on an even split between the sewer and water departments.



Technical Services Dept. 20.40 (formerly 20.30)

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
Flat Permit & Inspection Fees	\$ 36,544	\$ 36,000	\$ 40,998	\$ 34,356	\$ (1,644)
Permit & Inspect. Fees at Cost	31,271	15,000	23,033	21,100	6,100
Total revenue	73,542	51,000	68,531	55,456	4,456
Operating Expenses:					
Personnel cost	506,470	531,316	505,973	543,320	12,004
Professional Services	7,643	6,000	6,500	6,000	-
Charges & Services	30,168	38,369	27,482	37,564	(805)
Materials & Supplies	10,330	12,375	10,091	15,325	2,950
Insurance	11,541	12,345	11,632	11,160	(1,185)
Utilities	859	900	900	900	-
Governance & Support Services	193,061	188,625	163,149	187,333	(1,292)
Engineering Allocation	(712,018)	(763,686)	(682,216)	(756,190)	7,496
Depreciation	25,488	24,756	25,020	10,044	(14,712)
Total Operating Expenses	73,542	51,000	68,531	55,456	4,456
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

Technical Services Rate Schedule

Fee Code	Fee Code Description - Allocable to Sewer and Water 20-40-3015	Amount
001	Standard Administrative Processing Fee	\$ 24.00
002	Refund of Permit Fees Processing Fee	\$ 24.00
010	Residential Minor Permit Fee	\$ 60.00
011	Residential Major/New Const Permit Fee	\$ 175.00
012	Inspection Fee	\$ 41.00
060	Disconnect Water/Sewer Fee	\$ 65.00
019	Commercial Major/New Construction Permit Fee	\$ 175.00
021	Commercial Minor Permit Fee	\$ 60.00

Fee Code	Fee Code Description - Allocable to Sewer 20-42-3015	Amount
059	Disconnect Sewer Only	\$ 65.00
013	Residential Sewer Pump System Review Fee	\$ 171.00
061	Residential Minor Permit Fee - Sewer Only Customer	\$ 60.00
062	Residential Major/New Const Permit Fee - Sewer Only Customer	\$ 175.00
063	Septic Tank Abandonment Review Fee	\$ 41.00
064	Commercial Minor Permit Fee - Sewer Only Customer	\$ 60.00
065	Commercial Major/New Construction Permit Fee - Sewer Only Customer	\$ 175.00
066	Inspection Fee - Sewer Only Customer	\$ 41.00
067	Repeat Inspection - Escrow Sewer Air Test	\$ 41.00
068	Standard Administrative Processing Fee - Sewer Only Customer	\$ 24.00
069	Refund of Permit Fees Processing Fee - Sewer Only Customer	\$ 24.00
072	Connection Fee Refund Processing Fee	\$ 87.00

Fee Code	Connection Fees	Amount
201	Sewer	\$ 1,000.00
103	Water 3/4 Inch	\$ 2,500.00
104	Water 1 inch	\$ 3,000.00
138	Fire Sprinkler	\$ 1,200.00

Fee Code	Building Permit Deposits	Deposit Amount	Billed
032	Sewer Development Agreement	\$ 1,000.00	A/C
031	Water Development Agreement	\$ 1,000.00	A/C
086	Major Commercial Permit	\$ 525.00	A/C
033	Easement Research	\$ 60.00	A/C

A/C = Actual Cost

Information Technology Budget Schedule

The Information Technology team manages the District's information systems and technology resources, striving to provide its internal customers with the tools and information they need in an efficient and reliable manner. The Information Technology budget encompasses staff time and consultant costs related to management and administration, as well as direct costs for information technology hardware (workstations, servers, printers, scanners, etc.); materials and supplies; and enterprise software purchases and annual maintenance costs.

Department 90-40 is a newly created department and is part of the newly created Support Services Division. 90-40 is included in the total Administrative Services budget but has been pulled out for presentation purposes. At the time the 2016 budget was adopted, department 90.40 had not been created.

Information Technology 90-40					
¹ Not Restated					
	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Operating Expenses					
Personnel cost	\$ -	\$ -	\$ -	\$ 39,728	\$ 39,728
Professional Services	-	-	-	55,008	55,008
Charges & Services	-	-	-	53,381	53,381
Materials & Supplies	-	-	-	23,700	23,700
Total Operating Expenses	-	-	-	171,817	171,817
Net Operating Income	\$ -	\$ -	\$ -	\$ (171,817)	\$ (171,817)
Information Technology Service Allocation					
Water	\$ -	\$ -	\$ -	\$ 41,309	\$ 41,309
Sewer	-	-	-	38,657	38,657
Engineering	-	-	-	14,101	14,101
Engineering Projects	-	-	-	9,284	9,284
Technical Services	-	-	-	13,494	13,494
Recreation	-	-	-	11,170	11,170
Parks	-	-	-	37,176	37,176
Parks Facilities Charge Back	-	-	-	6,627	6,627
	\$ -	\$ -	\$ -	\$ 171,817	\$ 171,817

¹ Prior year actual, 2015 Budget, Projected 2015 cost are on 90.10.

Geographic Information Systems

The Geographic Information Systems team manages District asset data; District infrastructure and system mapping; and provides responsive office and field applications to staff that allow for effective access to critical District data.

Department 20-43 is a newly created department and is part of the newly created Support Services Division. 20-43 is included in the total Engineering budget but has been pulled out for presentation purposes. At the time the 2016 budget was adopted department 20.43 was not yet created.

Geographic Information System Department 20-43

	¹ Not Restated				\$ Chg
	Actual	Budget	Projected	Budget	2016 Bud to
	2014	2015	2015	2016	Bud 2015
					inc. (dec.)
Operating Expenses					
Personnel cost	\$ -	\$ -	\$ -	\$ 82,228	\$ 82,228
Professional Services	-	-	-	25,000	25,000
Charges & Services	-	-	-	35,607	35,607
Materials & Supplies	-	-	-	956	956
Governance & Support Services	-	-	-	26,918	26,918
Engineering Allocation	-	-	-	(151,109)	
Project recovery - Operating				(19,600)	
Total Operating Expenses	-	-	-	-	170,709
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ (170,709)

¹ Prior year actual, Budget 2015, and Projected 2015 cost are in 20.35 Engineering. Beginning in 2016 all GIS cost will be coded to 20.43.

Summary of Operations

Revenue Overview

Technical Service revenue is up \$4,456 or 8.7% budget-to-budget and includes permit fees for a variety of services such as install, repair, replace house service sewers, internal water-using fixtures, construction, replace or remove grease trap, and more. Inspection fees are collected when a TCPUD inspector inspects sewer and water work to ensure compliance with TCPUD requirements.

Technical Services also oversee the Water Conservation Cash Rebate Programs. These programs are designed to help our TCPUD water customers save water at their home or business.

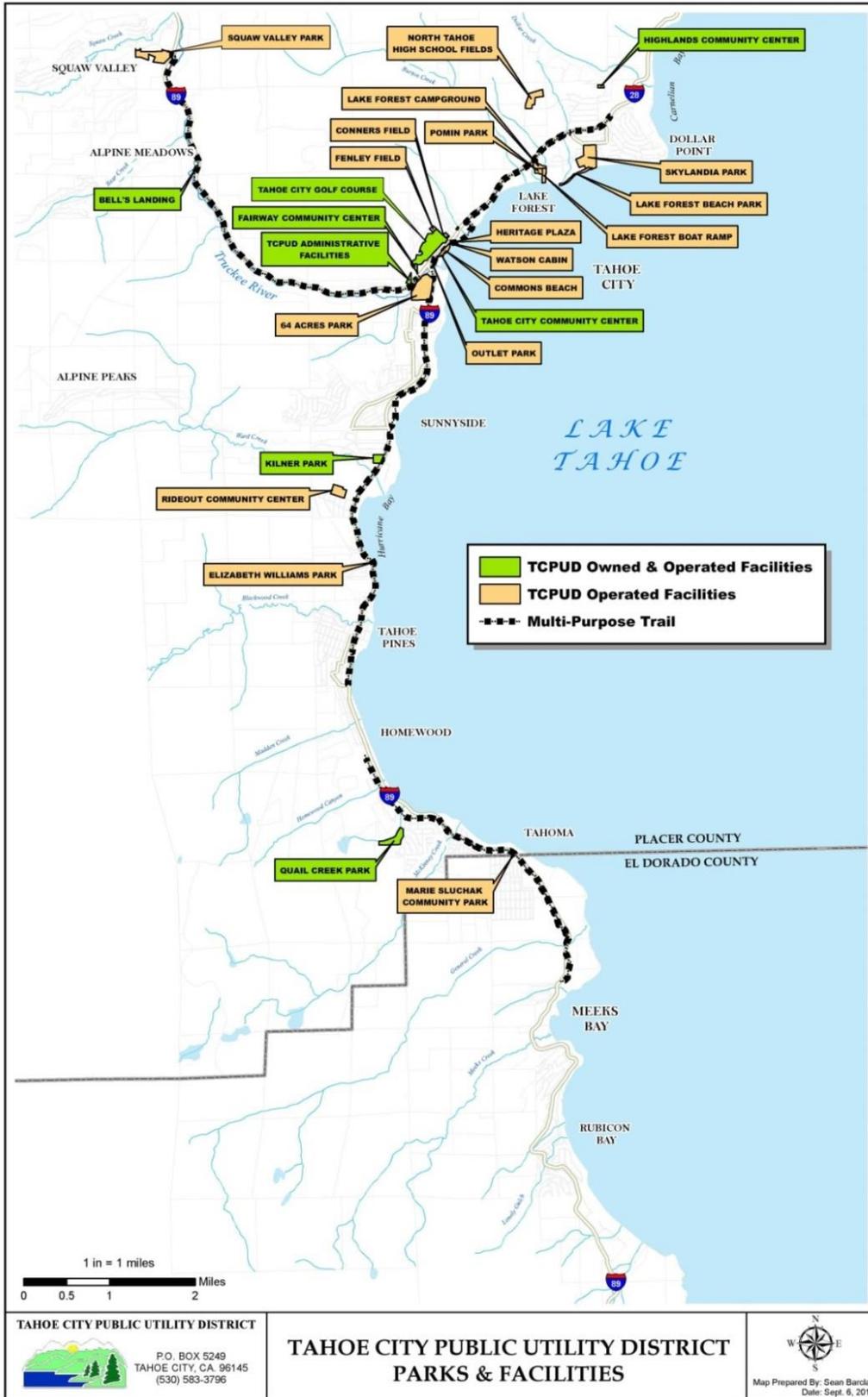
Personnel Overview and Expenses

The following FTE shows the restated change year-to-year for FTEs.

<u>¹Support Services</u>	<u>2015</u>	<u>2016</u>	<u>Change in FTE</u>	<u>%</u>
Technical Services	4.73	4.70	(0.03)	-0.6%
GIS	1.00	1.00	-	
Information Technology	0.17	0.20	0.03	
Part-time	0.03	-	(0.03)	
	<u>5.93</u>	<u>5.90</u>	<u>(0.03)</u>	<u>-0.5%</u>

¹2015 and 2016 have been restated to include FTEs budgeted in Engineering and Administrative Services

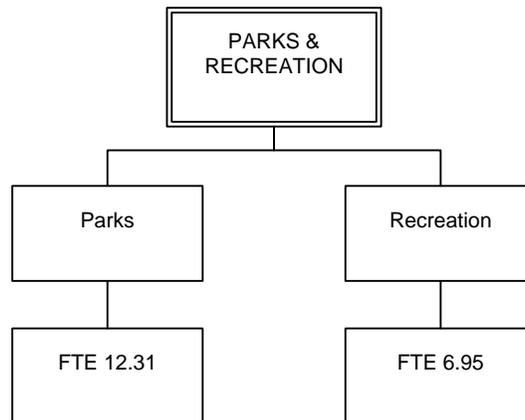
PARKS AND RECREATION



Parks and Recreation Overview

The Parks and Recreation Department is committed to providing quality parks and recreational services to its visitors, residents, rate payers and community. We encourage and support community participation with the improvement and development of our parks and recreation offerings. We approach parks and recreation with a balanced approach: weighing desired and needed services against the cost to provide them. The Parks and Recreation Budget reflects increased costs to provide continuous high quality facilities and programs. The Parks and Recreation Department operates and maintains parks, beaches, 22 miles of bike trails, golf course property, a boat launching facility, a campground and the Tahoe City downtown sidewalks. In addition, the TCPUD sponsors numerous recreation programs, special events, operates the Rideout Community Center, and rents community buildings for the benefit of residents and visitors.

Operating grants are used to help support parks and recreation facilities and programs. Currently in place is a Placer County Maintenance Service agreement that addresses Lake Forest Beach Park, Commons Beach Park, Heritage Plaza, Customs House, Squaw Valley Park, Squaw Valley bike trail, and the Transit Center. The State of California Department of Transportation Maintenance Agreement addresses maintenance of the bike trails. The trails maintained are State Route 89 from Sugar Pine Point State Park to Squaw Valley Road and State Route 28 from 400 feet north of Jack Pine Avenue to Dollar Drive. The State of California – Department of Boating and Waterways grant supports the sailing program. Below is the Structure and Budget Roll up chart.



Lake Forest Boat Ramp Ribbon Cutting Ceremony

Parks and Recreation Combined Budget Schedule

The following Combined Parks and Recreation schedule includes all departments for parks, recreations, and administration. It also includes all non-operating costs and shows the change in fund balance and net inflows. The 2016 budget is estimating a \$2,112,459 increase to General Fund Balance.

Operating, Net Income, and Change in Fund Balance

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
User Fees	\$ 455,780	\$ 481,600	\$ 456,112	\$ 460,895	\$ (20,705)
Tax Revenue	1,794,355	2,106,942	2,057,100	2,291,404	184,462
Sidewalk Assessment Revenue	23,607	23,843	23,370	24,324	481
Grant Revenue	320,595	325,342	336,974	337,633	12,291
Rental Income	-	34,350	7,500	28,600	(5,750)
Other	115,705	139,057	126,237	132,674	(6,383)
Total Revenue	2,710,042	3,111,134	3,007,293	3,275,530	164,396
Operating Expenses					
Personnel cost	1,387,237	1,428,798	1,454,822	1,488,897	60,099
Professional services	15,935	19,175	20,920	27,275	8,100
Charges & Services	278,144	292,447	249,176	292,400	(47)
Materials and supplies	341,978	391,329	360,287	404,025	12,696
Insurance	37,803	37,913	38,426	35,138	(2,775)
Utilities	177,791	160,540	208,915	221,628	61,088
Governance & Support Services	426,833	645,932	604,747	671,167	25,235
Project recovery - Operating	44,321	135,000	70,000	135,000	-
Total Operating Expenses	2,710,042	3,111,134	3,007,293	3,275,530	164,396
Net Operating Income					
Non-Operating Revenue and Expenses					
Property Tax	3,163,448	2,700,309	2,790,809	2,853,445	153,136
Interest Income	51,736	47,465	81,514	44,424	(3,041)
Proceeds from asset Sales	17,400	360	1,200	360	-
Other	159	480	60	480	-
Pension Asset Amortization	(69,775)	(69,079)	(69,084)	(74,671)	(5,592)
County Collection Fee	(93,603)	(114,432)	(113,284)	(115,596)	(1,164)
Total Non-Operating Revenue (Expenses)	3,069,365	2,565,103	2,691,215	2,708,442	143,339
Net Income before Other Non-Operating	3,069,365	2,565,103	2,691,215.00	2,708,442	143,339
Other Non Operating					
Capital Grant Revenue	968,622	1,312,312	374,966.00	2,840,732	1,528,420
Capital outlay	(1,407,588)	(2,453,232)	(847,573.00)	(3,511,386)	(1,058,154)
Change in Fund Balance	\$ 2,630,399	\$ 1,424,183	\$ 2,218,608	\$ 2,037,788	\$ 613,605
Adjustments for Cash Flow					
Pension Asset Amortization	69,775	69,079	69,084	74,671	5,592
Total Adjustments for Cash Flow	69,775	69,079	69,084	74,671	5,592
Net inflows (outflows)	\$ 2,700,174	\$ 1,493,262	\$ 2,287,692	\$ 2,112,459	\$ 619,197

The following Combined Parks and Recreation 2016 Net Operating Income budget schedule shows the budget broken out by Parks, Recreation, and Parks and Recreation Administration. Parks and Recreation Administration is allocated to Parks and Recreation Departments monthly as part of the month end close based on total expenses.

Budget 2016				
Net Operating Income				
	Parks Summary (Depts 11 - 20)	All Recreation Summary (Depts 21-29)	Parks and Recreation 10.90	Total Parks and Recreation Fund
Revenues				
User Fees	\$ 164,770	\$ 296,125	\$ -	\$ 460,895
Tax Revenue	1,945,551	345,853	-	2,291,404
Sidewalk Assessment Revenue	24,324	-	-	24,324
Grant Revenue	314,133	23,500	-	337,633
Rental Income	28,600	-	-	28,600
Other	95,724	36,950	-	132,674
Total Revenue	2,573,102	702,428	-	3,275,530
Operating Expenses				
Personnel cost	953,018	321,905	213,974	1,488,897
Professional services	26,475	800	-	27,275
Charges & Services	152,149	119,120	21,131	292,400
Materials and supplies	354,289	47,436	2,300	404,025
Insurance	21,705	8,092	5,341	35,138
Utilities	219,968	400	1,260	221,628
Parks & rec. admin allocation	194,395	49,611	(244,006)	-
Governance & Support Services	516,103	155,064	-	671,167
Project recovery - Operating	135,000	-	-	135,000
Total Operating Expenses	2,573,102	702,428	-	3,275,530
Net Operating Income	\$ -	\$ -	\$ -	\$ -

Parks Department

TCPUD plans, develops, operates and maintains quality park, trail and recreation facilities to serve residents, property owners and visitors.

Parks Overview

The Parks Department operates and maintains, for the benefit of its community; seven athletic fields, nine community parks, three beach parks, campground, boat ramp, six tennis courts, dog park, 22 miles of multi-use trails and five community buildings receiving over one million user visits annually. Also, the Parks Department oversees the Nordic Center, five playgrounds, the golf course property, river ingress/egress facilities, two portable stages, sidewalks, 118 streetlights, four public plazas and Tahoe City Wye islands.



Skylandia Beach Lake View

Parks Department 2016 Priorities

The 2016 Parks Department Priorities are listed below. They are listed by core area and have been categorized according to the District Priority classification system. All District Priorities and classification system are outlined on pages 24-25. Those noted in italics also appear on the District's Overall Priority List.

The Park priorities are listed below and those earmarked are on the District's Priorities list are identified below.

Have To's

- Training Parks Superintendent
- Fanny Bridge – Regarding Trails– *Level 1 Priority External Project*
- Tahoe Cross Country Lodge– *Level 2 Priority Internal Project*
- West Shore Bike Trail/CalTrans 89 EIP Work
- Respond to TCDA's Request for Farmers Market Location
- Sidewalk Ordinance – TCDA Improvement District
- Duncan Golf Course Lease Concludes 2016
- Tahoe City Lodge EIR and Agreements– *Level 1 Priority External Project*
- Ice Rink – *Level 1 Priority Internal Project*

Should Do's

- Improve Seasonal Staff Recruiting/Training– *Level 2 Priority Internal Project*
- Parks Asset Value and Management Plan – *Level 2 Priority Internal Project*
- Midway Trail Erosion Prevention– *Level 2 Priority Internal Project*
- Bells Landing Erosion Analysis/Prevention– *Level 2 Priority Internal Project*
- VUEWorks (4 iPads for field use)– *Level 2 Priority Internal Project*

Want To's

- Finalize USFS Contract for 64 Acres
- Skylandia Camp Lodge – *Level 2 Priority Internal Project*
- Skylandia Long Term Plan

Parks Budget Schedule

Parks Summary (Depts 11 - 20) Net Operating Income

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
User Fees	\$ 187,483	\$ 193,500	\$ 190,824	\$ 164,770	\$ (28,730)
Tax Revenue	1,477,149	1,805,273	1,730,624	1,945,551	140,278
Sidewalk Assessment Revenue	23,607	23,843	23,370	24,324	481
Grant Revenue	306,621	308,842	308,174	314,133	5,291
Rental Income	-	34,350	7,500	28,600	(5,750)
Other	79,802	103,557	90,287	95,724	(7,833)
Total Revenue	2,074,662	2,469,365	2,350,779	2,573,102	103,737
Operating Expenses					
Personnel cost	894,009	938,347	958,830	953,018	14,671
Professional services	14,530	16,475	14,920	26,475	10,000
Charges and services	138,042	160,266	127,295	152,149	(8,117)
Materials and supplies	309,263	351,972	310,625	354,289	2,317
Insurance	23,804	24,173	23,957	21,705	(2,468)
Utilities	176,155	159,240	207,150	219,968	60,728
Parks & rec. admin allocation	171,741	178,466	180,845	194,395	15,929
Governance & Support Services	302,797	505,426	457,157	516,103	10,677
Project recovery - Operating	44,321	135,000	70,000	135,000	-
Total Operating Expenses	2,074,662	2,469,365	2,350,779	2,573,102	103,737
Net Operating Income	-	-	-	-	-

The following horizontal table shows the 2016 Parks' Departments Budget for each of the departments.

	Athletic Fields & Courts Dept. 10.11	Beaches Dept. 10.12	Boat Ramp & Campground Dept. 10.13	Community Buildings Dept. 10.14	Parklands Dept. 10.15	Property Management Dept. 10.16	Sidewalk and Amenities Dept. 10.17	Recreation Trails Dept. 10.18	Golf Course Property Dept. 10.20	Parks Allocable Dept. 10.19	Total Parks
Revenues											
User Fees	\$ -	\$ -	\$ 104,470	\$ 49,800	\$ 9,100	\$ -	\$ -	\$ 1,400	\$ -	\$ -	\$ 164,770
Tax Revenue	333,905	167,919	120,245	523,806	319,392	2,112	43,501	227,599	207,072	-	1,945,551
Sidewalk Assessment Revenue	-	-	-	-	-	-	24,324	-	-	-	24,324
Grant Revenue	-	67,027	-	-	9,139	74,607	-	163,360	-	-	314,133
Rental Income	13,250	15,350	-	-	-	-	-	-	-	-	28,600
Other	-	7,000.00	24,000.00	4,000.00	16,500.00	-	2,500.00	18,000.00	23,724.00	-	95,724.00
Total Revenue	347,155	257,296	248,715	577,606	354,131	76,719	70,325	410,359	230,796	-	2,573,102
Operating Expenses											
Personnel cost	117,596	85,423	98,536	129,910	122,667	31,993	18,576	116,328	19,414	212,575	953,018
Professional services	-	500	500	-	-	-	5,000	-	12,500	7,975	26,475
Charges & Services	11,675	10,650	12,754	42,991	18,399	1,000	450	12,900	17,991	23,339	152,149
Materials and supplies	38,650	24,360	14,455	83,230	34,655	7,700	2,630	83,515	23,600	41,494	354,289
Insurance	2,875	2,079	2,695	3,040	3,043	756	408	2,638	453	3,718	21,705
Utilities	17,545	15,789	8,697	90,232	11,298	-	9,553	6,094	48,115	12,645	219,968
Parks allocation	55,763	41,460	38,884	113,315	57,708	12,369	12,032	66,617	38,598	(436,746)	-
Parks & rec. admin allocation	24,529	18,785	17,302	50,940	25,799	5,637	5,125	29,293	16,985	-	194,395
Governance & Support Services	78,522	58,250	54,892	63,948	80,562	17,264	16,551	92,974	53,140	-	516,103
Project recovery - Operating	-	-	-	-	-	-	-	-	-	135,000	135,000
Total Operating Expenses	347,155	257,296	248,715	577,606	354,131	76,719	70,325	410,359	230,796	-	2,573,102
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Operations

Revenue

The following table shows parks revenue by department compared to last year's budget. Excluding grant and tax revenue, parks revenue is budgeted to decrease by \$41,832 from last year's budget for the following reasons.

- Beach revenue is down due to impact of drought on kayak concession
- Community Buildings is down. The 2016 Budget is based on 2015 actual trends
- Recreation Trail revenue is up due to anticipated plaque sales on Lakeside Trail

Parks Revenue	Budget		Inc. (Dec.)	%
	2015	2016		
Athletic Fields and Courts	\$ 18,000	\$ 13,250	\$ (4,750)	-26.4%
Beaches	61,850	22,350	\$ (39,500)	-63.9%
Public Access Boat Ramp & Campground	128,050	128,470	\$ 420	0.3%
Community Buildings	65,733	53,800	\$ (11,933)	-18.2%
Parklands	32,400	25,600	\$ (6,800)	-21.0%
Property Management	-	-	\$ -	n/a
Sidewalk & Amenities	24,493	26,824	\$ 2,331	9.5%
Recreation Trails	1,000	19,400	\$ 18,400	1840.0%
Golf Course Property	23,724	23,724	\$ -	0.0%
Grants	308,842	314,133	\$ 5,291	1.7%
Tax Revenue	1,805,273	1,945,551	140,278	7.8%
Total	\$ 2,469,365	\$ 2,573,102	\$ 103,737	4.2%

The following Tax Revenue Subsidy table compares only the change in the tax revenue subsidy required to provide parks and community facilities services to the community. Overall, the tax revenue needed to support park's operations increased by \$140,278. This is due to decrease in revenue and increased cost.

Tax Revenue Subsidy	Budget		Inc. (Dec.)	%
	2015	2016		
Athletic Fields and Courts	\$ 358,813	\$ 333,905	\$ (24,908)	-6.9%
Beaches	135,970	167,919	31,949	23.5%
Public Access Boat Ramp & Campground	107,451	120,245	12,794	11.9%
Community Buildings	501,702	523,806	22,104	4.4%
Parklands	308,352	319,392	11,040	3.6%
Property Management	(1,896)	2,112	4,008	-211.4%
Sidewalk & Amenities	43,308	43,501	193	0.4%
Recreation Trails	237,610	227,599	(10,011)	-4.2%
Golf Course Property	113,963	207,072	93,109	81.7%
Total	\$ 1,805,273	\$ 1,945,551	\$ 140,278	7.8%

Personnel Overview and Expenses

Personnel cost are up \$14,671 or 1.56%. The slight increase is the net impacts of the new Parks Superintend coming in at a lower range and general salary and benefit increases. There is also a slight increase in part-time and seasonal help.

<u>Full Time Equivalents (FTE)</u>	Change in			
	2015	2016	FTE	%
Full time Year Round	6.74	6.74	-	0.0%
Part Time / Seasonal	5.55	5.57	0.02	0.4%
	12.29	12.31	0.02	0.2%

The following two tables show two views into the direct operational cost to provide services in the Parks departments. The first table shows the direct operational cost by expense category and the second table by operational department.

Excluding personnel, costs are up \$78,389 or 7.64%. Golf course utility costs were under budget in 2015. Also, the impacts of the drought caused the golf course to use more domestic water. Professional services costs were up due to the Tahoe City Golf Course Boundary Survey budgeted at \$10,000. Over all property management cost are up due to sidewalk repairs and overhead.

<u>Direct Expenses by Category (excl GSS)</u>	Budget		Inc. (Dec.)	%
	2015	2016		
Personnel cost	\$ 938,347	\$ 953,018	14,671	1.56%
Professional Services	16,475	26,475	10,000	n/a
Charges & Services	160,266	152,149	(8,117)	-5.06%
Materials & Supplies	351,972	354,289	2,317	0.66%
Insurance	24,173	21,705	(2,468)	-10.21%
Utilities	159,240	219,968	60,728	38.14%
Parks and Rec. Admin	178,466	194,395	15,929	8.93%
Project recovery - Operating	135,000	135,000	-	0.00%
Total	\$ 1,963,939	\$ 2,056,999	\$ 93,060	4.74%

<u>Direct Expenses by Department (excl GSS)</u>	Budget		Inc. (Dec.)	%
	2015	2016		
Athletic Fields and Courts	\$ 288,686	\$ 268,633	(20,053)	-6.9%
Beaches	202,151	199,046	(3,105)	-1.5%
Public Access Boat Ramp & Campground	182,244	193,823	11,579	6.4%
Community Buildings	501,526	513,658	12,132	2.4%
Parklands	268,736	273,569	4,833	1.8%
Property Management	53,958	59,455	5,497	10.2%
Sidewalk & Amenities	51,620	53,774	2,154	4.2%
Recreation Trails	311,098	317,385	6,287	2.0%
Golf Course Property	103,920	177,656	73,736	71.0%
Total	\$ 1,963,939	\$ 2,056,999	\$ 93,060	4.74%

Fee Schedules

The following fee schedule shows the multiple facility rentals available consisting of: beaches, athletic fields, community centers, trails, classrooms, parks, courts, etc. for TCPUD residents, community and visitors.

FACILITY		Facility Rental Fee Schedule											
		RESIDENT						NON-RESIDENT					
		Merit		Non-Profit		Private		Merit		Non-Profit		Private	
		2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016
ADMIN	Board Room < 25 ppl**	N/A	N/A	\$31	\$32	N/A	N/A	N/A	N/A	\$42	\$43	N/A	N/A
	Board Room > 25 ppl**	N/A	N/A	\$39	\$40	N/A	N/A	N/A	N/A	\$53	\$55	N/A	N/A
TCC	Upstairs Room	\$15	\$15	\$37	\$37	\$71	\$71	\$18	\$18	\$55	\$55	\$93	\$93
TRAILS	Flat Rate**	\$133	\$137	\$133	\$137	\$133	\$137	\$133	\$137	\$133	\$137	\$133	\$137
HCC	Bldg**	\$14	\$14	\$42	\$42	\$97	\$97	\$21	\$21	\$56	\$56	\$133	\$133
	Bldg & Outside**	\$22	\$22	\$64	\$64	\$145	\$145	\$31	\$31	\$82	\$82	\$199	\$199
FCC	Fireside Room	\$12	\$12	\$31	\$32	\$54	\$54	\$15	\$15	\$41	\$41	\$73	\$73
	Lakeview Room	\$15	\$15	\$39	\$39	\$88	\$88	\$20	\$20	\$52	\$52	\$118	\$118
	Lakeview Room w/kitchen	\$37	\$37	\$89	\$89	\$170	\$170	\$48	\$48	\$119	\$119	\$232	\$232
	Tessie Room	\$16	\$16	\$48	\$48	\$111	\$111	\$22	\$22	\$67	\$67	\$150	\$150
	Entire Building	\$52	\$52	\$204	\$204	\$274	\$274	\$71	\$71	\$237	\$237	\$369	\$369
	Kitchen	\$22	\$22	\$52	\$52	\$85	\$85	\$29	\$29	\$69	\$69	\$114	\$114
HERITAGE	Entire Area**	\$20	\$20	\$40	\$40	\$60	\$60	\$32	\$32	\$60	\$60	\$93	\$93
COMMONS	Group BBQ Area	\$26	\$27	\$51	\$53	\$82	\$84	\$32	\$33	\$70	\$72	\$108	\$111
	Amphitheater	\$20	\$21	\$40	\$41	\$60	\$62	\$32	\$33	\$60	\$62	\$93	\$96
	BBQ & Amp.	\$39	\$40	\$66	\$68	\$110	\$113	\$50	\$52	\$102	\$105	\$171	\$176
	East Vista**	\$20	\$21	\$40	\$41	\$60	\$62	\$32	\$33	\$60	\$62	\$93	\$96
	West Vista**	\$20	\$21	\$40	\$41	\$60	\$62	\$32	\$33	\$60	\$62	\$93	\$96
	Parking Lot**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Beach Area**	\$39	\$40	\$66	\$68	\$110	\$113	\$39	\$40	\$102	\$105	\$154	\$159
	Whole Park-Day Rate**	\$302	\$311	\$603	\$621	N/A	N/A	\$465	\$479	\$927	\$955	N/A	N/A
FIELDS	Sport Fields	\$12	\$13	\$25	\$26	\$40	\$41	\$19	\$20	\$33	\$34	\$55	\$57
	Pomin Day Rate	\$104	\$107	\$195	\$201	\$325	\$335	\$139	\$143	\$262	\$270	\$437	\$450
NTHS	Upper or Bechdolt*	\$12	\$12	\$25	\$26	\$40	\$41	\$19	\$20	\$33	\$34	\$55	\$57
	Rideout	\$12	\$12	\$25	\$26	\$40	\$41	\$19	\$20	\$33	\$34	\$55	\$57
COURTS	Tennis Courts (Kilner)	\$8	\$9	\$10	\$11	\$12	\$12	\$12	\$12	\$13	\$13	\$17	\$18
	Volleyball Court (Kilner)	\$8	\$9	\$10	\$11	\$12	\$12	\$12	\$12	\$13	\$13	\$17	\$18
PARKS	Sky Park Group Picnic Area	\$20	\$21	\$43	\$44	\$70	\$72	\$26	\$27	\$53	\$55	\$93	\$96
	Kilner Group Picnic Area	\$16	\$16	\$33	\$34	\$58	\$60	\$22	\$23	\$43	\$44	\$75	\$77
	Sky Special Events 1/2 day**	\$79	\$81	\$195	\$201	\$407	\$419	\$104	\$107	\$262	\$270	\$546	\$562
	Sky Special Events all day**	\$155	\$160	\$389	\$401	\$648	\$667	\$211	\$217	\$525	\$541	\$876	\$902
RCC	Classroom	\$7	\$7	\$18	\$18	\$40	\$40	\$10	\$10	\$25	\$25	\$55	\$55
	Gym	\$7	\$7	\$22	\$22	\$52	\$52	\$11	\$11	\$31	\$31	\$69	\$69
	Kitchen	\$22	\$22	\$48	\$48	\$79	\$79	\$26	\$26	\$65	\$65	\$107	\$107
	Gym & Kitchen	\$30	\$30	\$72	\$72	\$134	\$134	\$38	\$38	\$97	\$97	\$180	\$180
	Entire Bldg-no Kitchen**	\$25	\$25	\$91	\$91	\$122	\$122	\$32	\$32	\$106	\$106	\$165	\$165
	Entire Bldg w/ Kitchen**	\$37	\$37	\$137	\$137	\$185	\$185	\$47	\$47	\$160	\$160	\$246	\$246

** Requires Director Approval

* Requires TTUSD Approval

Merit = Recreation program, quasi-recreation groups, e.g. boy Scouts, girl Scouts, youth groups, etc.

Non-profit = Public non-profit groups and organizations, e.g., clubs and associations which are determined to be for the general welfare of the community; cultured arts activities that have a prime objective of civic or recreational nature.

Private = Weddings, receptions, private parties, business groups, functions for profit, also non-profit groups.

Fee Schedules (continued)

Kayak & Paddleboard Storage Rack Rental

- Available Lakefront storage space rental at Commons Beach, Skylandia Park and Lake Forest Beach
- Total number of racks is 4, each having 16 available rental spaces for a total of 64 storage spaces available for rent
- Rentals are available for TCPUD residents, community and visitors

Below are the Kayak Paddle Board Storage Rental Fees

	Fees / Passes
Summer Rental/Resident ¹ (May 1 – September 30)	\$150
Summer Rental/Non-Resident (May 1 – Sept. 30)	\$200
Year-Round Rental/Resident ¹ (May 1 – April 30)	\$200
Year-Round Rental/Non-Resident (May 1 – April 30)	\$275
¹ TCPUD Residents qualify for Resident Fee. Proof of residency required.	

Lake Forest Boat Launch

The Lake Forest Boat Launch is operated and maintained by TCPUD and is open to all TCPUD residents, community and visitors. Below is the fee schedule:

	Fees / Passes
Daily (CA Resident)	\$15
Daily (Out of State)	\$20
Annual Pass (Resident)	\$265
Annual Pass (CA Resident)	\$375
Summer Pass ² (Resident)	\$195
Summer Pass ² (CA Resident)	
² Summer Passes May 1 Sept. 30	

Plaque Program

The Plaque Program is available at the Commons Beach and Lakeside Trail areas only. This program is opened to all TCPUD residents, community and visitors. Below is the Donation Schedule.

Recognition Plaque Donation Program	Fees
Standard Post	\$1,500
Prime Post	\$2,000
Bench	\$2,500

Parks Budget Schedules (Departments 11 - 20)

The following table shows the task codes used to track revenue and expenses for each of the areas within the Athletic Fields and Courts Department.

Athletic Fields & Courts Department 10.11

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
Tax Revenue	282,787	358,813	335,192	333,905	(24,908)
Rental Income	-	18,000	3,000	13,250	(4,750)
Other	-	-	-	-	-
Total Revenue	287,765	376,813	352,666	347,155	(29,658)
Operating Expenses:					
Personnel cost	99,178	136,442	121,963	117,596	(18,846)
Charges & Services	10,975	11,755	9,900	11,675	(80)
Materials & Supplies	36,536	40,130	34,050	38,650	(1,480)
Insurance	3,524	3,722	3,385	2,875	(847)
Utilities	15,464	14,800	14,000	17,545	2,745
Distribution account	-	-	-	-	-
Parks allocation	49,080	55,856	63,977	55,763	(93)
Recreation allocation	-	-	-	-	-
Parks & rec. admin allocation	21,657	25,981	26,109	24,529	(1,452)
Governance & Support Services	51,351	88,127	79,282	78,522	(9,605)
Total Operating Expenses	287,765	376,813	352,666	347,155	(29,658)
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Task code</u>	<u>Description</u>	<u>Task code</u>	<u>Description</u>
1101-0000	NTHS Upper Ball fields	1106-0000	Kilner Courts
1102-0000	NTHS Tennis Courts	1107-0000	Fenley Field
1103-0000	Pomin Park	1108-0000	NTHS Bechdolt Field
1104-0000	Connors Field	1109-0000	Athletic Fields & Courts
1105-0000	TLS Tennis Courts	1110-0000	Rideout Facilities

Beaches Dept. 10.12

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
Tax Revenue	87,382	135,970	128,778	167,919	31,949
Grant Revenue	64,638	65,713	62,056	67,027	1,314
Rental Income	-	16,350	4,500	15,350	(1,000)
Other	26,970	45,500	22,000	7,000	(38,500)
Total revenue	194,108	263,533	230,334	257,296	(6,237)
Operating Expenses:					
Personnel cost	68,555	89,660	69,355	85,423	(4,237)
Professional Services	1,446	500	2,795	500	-
Charges & Services	6,313	10,810	8,840	10,650	(160)
Materials & Supplies	16,342	25,710	21,775	24,360	(1,350)
Insurance	2,448	2,488	2,452	2,079	(409)
Utilities	14,558	15,173	14,500	15,789	616
Parks allocation	34,842	39,464	41,784	41,460	1,996
Parks & rec. admin allocation	14,992	18,346	17,052	18,785	439
Governance & Support Services	34,612	61,382	51,781	58,250	(3,132)
Total Operating Expenses	194,108	263,533	230,334	257,296	(6,237)
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The following table shows the task codes used to track revenue and expenses to the individual beach locations.

<u>Task code</u>	<u>Description</u>	<u>Task code</u>	<u>Description</u>
1201-0000	Chambers Beach	1203-0000	Commons Beach
1202-0000	Lake Forest Beach	1209-0000	Beaches General

Boat Ramp & Campground Dept. 10.13

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
User Fees	\$ 102,589	\$ 104,050	\$ 100,981	\$ 104,470	\$ 420
Tax Revenue	35,029	107,451	88,959	120,245	12,794
Other	19,768	24,000	23,900	24,000	-
Total revenue	157,386	235,501	213,840	248,715	13,214
Operating Expenses:					
Personnel cost	63,825	96,041	82,504	98,536	2,495
Professional Services	-	500	-	500	-
Charges & Services	10,983	12,135	10,640	12,754	619
Materials & Supplies	4,191	12,950	9,100	14,455	1,505
Insurance	2,895	2,957	2,900	2,695	(262)
Utilities	7,822	7,950	6,000	8,697	747
Parks allocation	27,592	34,014	38,792	38,884	4,870
Parks & rec. admin allocation	11,963	15,697	15,831	17,302	1,605
Governance & Support Services	28,115	53,257	48,073	54,892	1,635
Total Operating Expenses	157,386	235,501	213,840	248,715	13,214
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The following table shows the task codes used to track revenue and expenses to the Lake Forest boat ramp and campground.

<u>Task code</u>	<u>Description</u>
1301-0000	Lake Forest Boat Ramp
1302-0000	Lake Forest Campground
1309-0000	Lake Forest Public General

Community Buildings Dept. 10.14

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
User Fees	\$ 46,326	\$ 59,500	\$ 48,000	\$ 49,800	\$ (9,700)
Tax Revenue	583,467	501,702	568,506	523,806	22,104
Other	231	6,233	-	4,000	(2,233)
Total revenue	630,024	567,435	616,506	577,606	10,171
Operating Expenses:					
Personnel cost	157,762	131,830	166,953	129,910	(1,920)
Professional Services	2,370	2,500	-	-	(2,500)
Charges & Services	47,732	49,644	39,050	42,991	(6,653)
Materials & Supplies	94,181	84,980	76,165	83,230	(1,750)
Insurance	3,323	3,496	3,330	3,040	(456)
Utilities	86,794	77,272	82,750	90,232	12,960
Parks allocation	136,740	103,439	128,528	113,315	9,876
Recreation allocation	-	-	-	-	-
Parks & rec. admin allocation	59,036	48,365	52,452	50,940	2,575
Governance & Support Services	42,086	65,909	67,278	63,948	(1,961)
Total Operating Expenses	630,024	567,435	616,506	577,606	10,171
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The following table shows the task codes used to track revenue and expenses to each individual community building.

<u>Task code</u>	<u>Description</u>	<u>Task code</u>	<u>Description</u>
1401-0000	Fairway Community Center	1407-0000	Portable Stage
1402-0000	Highlands Community Center	1408-0000	Rideout School Facility
1403-0000	Skylandia House	1409-0000	Community Buildings General
1404-0000	Tahoe Community Center	1410-0000	Watson Cabin
1406-0000	Administration Building		

Parklands Dept. 10.15

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
User Fees	\$ 17,698	\$ 28,300	\$ 9,500	\$ 9,100	\$ (19,200)
Tax Revenue	263,498	308,352	252,928	319,392	11,040
Grant Revenue	8,622	8,961	8,558	9,139	178
Other	4,619	4,100	13,358	16,500	12,400
Total revenue	294,437	349,713	284,344	354,131	4,418
Operating Expenses:					
Personnel cost	96,476	122,923	90,525	122,667	(256)
Charges & Services	17,250	16,133	15,763	18,399	2,266
Materials & Supplies	34,875	37,924	27,150	34,655	(3,269)
Insurance	3,241	3,461	3,250	3,043	(418)
Utilities	11,010	11,390	11,100	11,298	(92)
Parks allocation	54,235	52,478	51,582	57,708	5,230
Parks & rec. admin allocation	23,267	24,427	21,051	25,799	1,372
Governance & Support Services	54,083	80,977	63,923	80,562	(415)
Total Operating Expenses	294,437	349,713	284,344	354,131	4,418
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The following table shows the task codes used to track revenue and expenses to the individual parks and general use areas.

<u>Task code</u>	<u>Description</u>	<u>Task code</u>	<u>Description</u>
1501-0000	Elizabeth Williams Park	1509-0000	Parklands General
1502-0000	Highlands Park	1510-0000	Heritage Plaza
1503-0000	Kilner Park	1511-0000	Outlet Parcels
1504-0000	Quail Creek Property	1512-0000	Quail Lake Fire Treatment
1505-0000	Skylandia Park	1513-0000	Rideout Forest
1506-0000	Marie Sluchak Park	1514-0000	Dog Park
1507-0000	64 Acres	1515-0000	TCPUD Boardwalk/Vista
1508-0000	Bell's Landing	1516-0000	Parks Signage

Property Management Dept. 10.16

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
User Fees	\$ -	\$ -	\$ 1,800	\$ -	\$ -
Tax Revenue	(24,559)	(1,896)	(20,109)	2,112	4,008
Grant Revenue	70,001	70,808	74,200	74,607	3,799
Total revenue	45,442	68,912	55,891	76,719	7,807
Operating Expenses:					
Personnel cost	21,678	30,399	23,279	31,993	1,594
Charges & Services	1,956	6,275	2,900	1,000	(5,275)
Materials & Supplies	505	2,830	1,870	7,700	4,870
Insurance	836	813	1,000	756	(57)
Parks allocation	8,373	9,237	10,139	12,369	3,132
Parks & rec. admin allocation	3,651	4,404	4,138	5,637	1,233
Governance & Support Services	8,443	14,954	12,565	17,264	2,310
Total Operating Expenses	45,442	68,912	55,891	76,719	7,807
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The following table shows the task codes used to track revenue and expenses to the individual locations not owned by TCPUD.

<u>Task code</u>	<u>Description</u>	<u>Task code</u>	<u>Description</u>
1601-0000	Management - Other	1605-0000	Squaw Valley Park
1602-0000	Placer County Lots	1606-0000	Squaw Valley Bike Trail
1603-0000	Customs House landscaping	1607-0000	Transit Center
1604-0000	Customs House snow removal		

Sidewalk and Amenities Dept. 10.17

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
User Fees	\$ -	\$ 650	\$ -	\$ -	\$ (650)
Tax Revenue	49,757	43,308	30,108	43,501	193
Sidewalk Assessment Revenue	23,607	23,843	23,370	24,324	481
Other	3,537	-	2,300	2,500	2,500
Total revenue	76,901	67,801	55,778	70,325	2,524
Operating Expenses:					
Personnel cost	15,705	18,768	15,846	18,576	(192)
Professional Services	-	5,000	-	5,000	-
Charges & Services	200	275	400	450	175
Materials & Supplies	15,385	2,254	2,945	2,630	376
Insurance	500	480	500	408	(72)
Utilities	9,425	9,320	9,300	9,553	233
Parks allocation	16,229	10,706	10,119	12,032	1,326
Parks & rec. admin allocation	6,168	4,817	4,129	5,125	308
Governance & Support Services	13,289	16,181	12,539	16,551	370
Total Operating Expenses	76,901	67,801	55,778	70,325	2,524
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The following table shows the task code used to track revenues and expenses to the sidewalks.

<u>Task code</u>	<u>Description</u>
1701-0000	Sidewalks

Recreation Trails Dept. 10.18

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
User Fees	\$ 774	\$ 1,000	\$ 2,794	\$ 1,400	\$ 400
Tax Revenue	99,220	237,610	163,629	227,599	(10,011)
Grant Revenue	163,360	163,360	163,360	163,360	-
Other	3,049	-	7,553	18,000	18,000
Total revenue	266,403	401,970	337,336	410,359	8,389
Operating Expenses:					
Personnel cost	78,594	125,039	80,131	116,328	(8,711)
Professional Services	620	-	-	-	-
Charges & Services	7,012	13,163	2,950	12,900	(263)
Materials & Supplies	53,573	79,405	82,750	83,515	4,110
Insurance	3,422	3,259	3,500	2,638	(621)
Utilities	6,768	5,460	6,000	6,094	634
Parks allocation	47,721	58,389	61,195	66,617	8,228
Recreation allocation	-	-	-	-	-
Parks & rec. admin allocation	20,883	26,383	24,974	29,293	2,910
Governance & Support Services	47,810	90,872	75,836	92,974	2,102
Total Operating Expenses	266,403	401,970	337,336	410,359	8,389
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The following table shows the task codes used to track revenue and expenses to each individual trail location.

<u>Task code</u>	<u>Description</u>
1801-0000	West Shore Trail
1802-0000	North Shore Trail
1803-0000	Wye
1804-0000	Truckee River Trail
1805-0000	Lakeside Trail - downtown
1809-0000	Trails - General

Golf Course Property Dept. 10.20

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
User Fees	\$ -	\$ -	\$ 275	\$ -	\$ -
Tax Revenue	100,568	113,963	182,633	207,072	93,109.00
Other	21,628	23,724	21,176	23,724	-
Total revenue	122,196	137,687	204,084	230,796	93,109
Operating Expenses:					
Personnel cost	12,118	20,512	15,850	19,414	(1,098)
Professional Services	3,025	-	3,025	12,500	12,500
Charges & Services	10,060	15,841	12,750	17,991	2,150
Materials & Supplies	21,647	28,525	19,950	23,600	(4,925)
Insurance	498	547	500	453	(94)
Utilities	16,570	6,775	54,000	48,115	41,340
Parks allocation	25,146	21,674	37,020	38,598	16,924
Parks & rec. admin allocation	10,124	10,046	15,109	16,985	6,939
Governance & Support Services	23,008	33,767	45,880	53,140	19,373
Total Operating Expenses	122,196	137,687	204,084	230,796	93,109
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The following table shows the task codes used to track revenue and expenses to summer and winter operations at the golf course property.

During 2015 the task codes were changed to better reflect the activities occurring at the Golf Course Property. Below are the new codes for 10.20.

<u>Task code</u>	<u>Description</u>
2040-0000	Golf Course Operations
2050-0000	Golf Course Irrigation
2060-0000	Winter Sports Park Operations
2070-0000	TCGC Club House
2080-0000	TCGC Other Recreation Activities

Parks Allocable Dept. 10.19

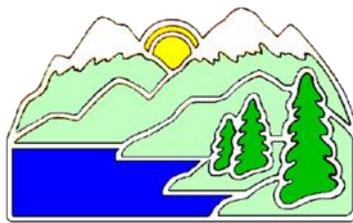
	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Operating Expenses:					
Personnel cost	280,118	166,733	292,424	212,575	45,842
Professional Services	7,069	7,975	9,100	7,975	-
Charges & Services	25,561	24,235	24,102	23,339	(896)
Materials & Supplies	32,028	37,264	34,870	41,494	4,230
Insurance	3,117	2,950	3,140	3,718	768
Utilities	7,744	11,100	9,500	12,645	1,545
Distribution account	-	-	-	-	-
Parks allocation	(399,958)	(385,257)	(443,136)	(436,746)	(51,489)
Project recovery - Operating	44,321	135,000	70,000	135,000	-
Total Operating Expenses	-	-	-	-	-
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

Parks Department 10-19 Parks Allocable is the administrative overhead for the Parks Department and is allocated to the Parks operating departments based on the percentage of direct expenses of each department to total direct expense for all of the Parks Department. The following shows the amount allocated to each of the park's departments.

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Athletic Fields & Courts Dept. 10.11	\$ 49,080	\$ 55,856	\$ 63,977	\$ 55,763	\$ (93)
Beaches Dept. 10.12	34,842	39,464	41,784	41,460	\$ 1,996
Boat Ramp & Campground Dept. 10.13	27,592	34,014	38,792	38,884	\$ 4,870
Community Buildings Dept. 10.14	136,740	103,439	128,528	113,315	\$ 9,876
Parklands Dept. 10.15	54,235	52,478	51,582	57,708	\$ 5,230
Property Management Dept. 10.16	8,373	9,237	10,139	12,369	\$ 3,132
Sidewalk and Amenities Dept. 10.17	16,229	10,706	10,119	12,032	\$ 1,326
Recreation Trails Dept. 10.18	47,721	58,389	61,195	66,617	\$ 8,228
Golf Course Property Dept. 10.20	25,146	21,674	37,020	38,598	\$ 16,924
	\$ 399,958	\$ 385,257	\$ 443,136	\$ 436,746	\$ 51,489

<u>Task code</u>	<u>Description</u>
1901-0000	Parks - General
1902-0000	Parks - Shop

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**Tahoe City
Public Utility District**

Recreation Department

TCPUD promotes and facilitates a wide variety of recreation and leisure activities and services for residents, property owners and visitors of all ages.



Camp Skylandia on the beach

Recreation Overview

The Recreation Department provides quality indoor and outdoor recreation programming, activities and community events for all age groups and strives to provide the best experiences to meet the needs of our community. The Recreation Department served over 75,000 users through 75 programs in 2015 with the Commons Beach concerts being the largest, serving over 15,000 participants. We plan to increase overall participation for many of the programs in 2016.

Recreation 2016 Priorities

The 2016 Recreation Department Priorities are listed below. They are listed by core area and have been categorized according to the District Priority classification system. All District Priorities and classification system are outlined on pages 24-25. Those noted in italics also appear on the District's Overall Priority List.

The Recreation priorities are listed below and those earmarked are on the District's Priorities list.

Have To's

- Rideout Planning for 2017 Return of Tahoe Truckee Unified School District Classes – *Level 2 Priority External Project*

Should Do's

- Provide Efficient Programs to Meet Cost Recovery Goals- *Level 2 Priority Internal Project*
- Develop and Implement Additional Winter Special Events
- Increase Programming for Adult/Special Interest Classes

Want To's

- Develop Plan for Improved Entrance/Attraction to Rideout Community Center



Sailing Program

Recreation Combined Budget Schedule

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

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
User Fees	\$ 268,297	\$ 288,100	\$ 265,288	\$ 296,125	\$ 8,025
Tax Revenue	317,206	301,669	326,476	345,853	44,184
Grant Revenue	13,974	16,500	28,800	23,500	7,000
Other	35,903	35,500	35,950	36,950	1,450
Total revenue	635,380	641,769	656,514	702,428	60,659
Operating Expenses					
Personnel cost	295,567	297,471	293,680	321,905	24,434
Professional Services	1,405	2,700	6,000	800	(1,900)
Charges & Services	121,616	112,335	103,393	119,120	6,785
Materials & Supplies	30,913	37,057	48,062	47,436	10,379
Insurance	8,641	8,328	8,836	8,092	(236)
Utilities	175	400	350	400	-
Parks & rec. admin allocation	53,027	42,972	48,603	49,611	6,639
Governance & Support Services	124,036	140,506	147,590	155,064	14,558
Total Operating Expenses	635,380	641,769	656,514	702,428	60,659
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The following table shows the eight (8) departments that make up the 2016 Recreation Budget.

	Aquatics Department 10.21	Adult Sports Dept. 10.22	After School Programs Dept. 10.23	Day Camp Dept. 10.24	Special Events Dept. 10.25	Youth Sports Dept. 10.26	Rideout Recreation Programs Dept. 10.27	Recreation Allocable Dept. 10.29	Total All Recreation
Revenues									
User Fees	\$ 67,000	\$ 38,250	\$ 27,000	\$ 105,000	\$ 5,450	\$ 14,950	\$ 38,475	\$ -	\$ 296,125
Tax Revenue	72,722	29,138	34,908	24,302	70,013	24,096	90,674	-	345,853
Grant Revenue	22,500	-	-	-	-	-	1,000	-	23,500
Other	1,700	-	-	-	35,000	250	-	-	36,950
Total revenue	163,922	67,388	61,908	129,302	110,463	39,296	130,149	-	702,428
Operating Expenses									
Personnel cost	74,393	25,342	30,656	60,962	29,942	15,004	52,820	32,786	321,905
Professional Services	200	-	-	-	-	-	-	600	800
Charges & Services	13,050	13,000	3,900	19,700	35,550	5,800	20,900	7,220	119,120
Materials & Supplies	19,350	3,850	2,050	3,600	4,650	2,750	4,100	7,086	47,436
Insurance	2,111	555	757	1,726	701	329	1,406	507	8,092
Utilities	100	120	-	60	-	-	-	120	400
Recreation allocation	9,497	4,731	5,117	7,665	7,493	3,248	10,568	(48,319)	-
Parks & rec. admin allocation	10,893	4,852	4,815	8,618	7,707	2,834	9,892	-	49,611
Governance & Support Services	34,328	14,938	14,613	26,971	24,420	9,331	30,463	-	155,064
Total Operating Expenses	163,922	67,388	61,908	129,302	110,463	39,296	130,149	-	702,428
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Operations

Each year, the Recreation Department strives to recover some, if not all, of the direct cost each program incurs. Adult programming strives to recover 100% of their direct cost and youth programs strive to cover, at a minimum, 50%. Below are the 2014 actuals, 2015 budget, 2015 projected, and 2016 budgeted cost recovery goals set for each major program.

Cost Recovery	Actual 2014			Budget 2015			Projected 2015			Budget 2016		
	Revenue	Direct Exp	¹ Cost Recovery %	Revenue	Direct Exp	¹ Cost Recovery %	Revenue	Direct Exp	¹ Cost Recovery %	Revenue	Direct Exp	¹ Cost Recovery %
Aquatics	\$ 77,281	\$ 90,197	85.7%	81,400	95,369	85.4%	\$ 90,500	\$ 104,657	86.5%	\$ 91,200	\$ 109,204	83.5%
Adult Sports	30,269	30,632	98.8%	37,500	39,661	94.6%	32,000	43,184	74.1%	38,250	42,867	89.2%
After School Programs	25,676	34,663	74.1%	27,000	35,250	76.6%	25,000	36,509	68.5%	27,000	37,363	72.3%
Day Camp	94,892	77,807	122.0%	97,000	81,439	119.1%	103,788	87,686	118.4%	105,000	86,048	122.0%
Special Events	39,962	58,263	68.6%	38,600	67,909	56.8%	39,000	57,135	68.3%	40,450	70,843	57.1%
Youth Sports	14,804	23,743	62.4%	18,600	23,784	78.2%	14,250	20,116	70.8%	15,200	23,883	63.6%
Rideout Rec. Programs	35,290	71,139	49.6%	40,000	75,003	53.3%	25,500	67,868	37.6%	39,475	79,226	49.8%
Total	\$ 318,174	\$ 386,444	82.3%	\$ 340,100	\$ 418,415	81.3%	\$ 330,038	\$ 417,155	79.1%	\$ 356,575	\$ 449,434	79.3%

Overall cost recovery is expected to remain at around 79% trending to the 2015 actual. Day camp cost recovery is expected to increase due to slight fee increases. Adult sports recovery cost is expected to increase due to increase in softball teams. Rideout Recreation Programs cost recovery is increasing due to anticipated increase in contract class programs.

Revenue Overview

The overall user fees and grants are budgeted to increase by \$16,475. This is based on actual user fee trends for Recreation Afterschool Program (RAP), Skylandia Day Camp, Rideout programs. The Sailing program grant fees are budgeted to increase by \$7,000.

Recreation Revenue (exclude Tax Revenue)	Budget			
	2015	2015	Inc. (Dec.)	%
Aquatics	\$ 66,400	\$ 68,700	\$ 2,300	3.5%
Adult Sports	37,500	38,250	750	2.0%
After School Programs	27,000	27,000	-	0.0%
Day Camp	97,000	105,000	8,000	8.2%
Special Events	38,600	40,450	1,850	4.8%
Youth Sports	17,100	15,200	(1,900)	-11.1%
Rideout Recreation Programs	40,000	38,475	(1,525)	-3.8%
Grants	16,500	23,500	7,000	42.4%
Total	\$ 340,100	\$ 356,575	\$ 16,475	4.8%

The following Tax Revenue Subsidy table compares budget-on-budget the tax revenue subsidy required to provide recreation services to the community. It also shows the Recreation Department requiring more tax revenue subsidy by \$44,184. Property owners pay annual property taxes which are used to help subsidize recreation programs and, in return, TCPUD has established resident recreation rates at discounted prices.

Tax Revenue Subsidy	Budget			
	2015	2015	Inc. (Dec.)	%
Aquatics	\$ 61,187	\$ 72,722	\$ 11,535	18.9%
Adult Sports	22,179	29,138	6,959	31.4%
After School Programs	31,535	34,908	3,373	10.7%
Day Camp	24,727	24,302	(425)	-1.7%
Special Events	64,547	70,013	5,466	8.5%
Youth Sports	20,497	24,096	3,599	17.6%
Rideout Recreation Programs	76,997	90,674	13,677	17.8%
Total	\$ 301,669	\$ 345,853	\$ 44,184	14.6%

Personnel Overview and Expenses

Personnel costs are up \$24,434 budget-to-budget. This is due to increased part-time cost, general salary and benefit increases, and impacts of the 2014 Class and Compensation Study. There are no significant changes to personnel levels.

Full Time Equivalents (FTE)	Change in			
	2015	2016	FTE	%
Full time Year Round	2.50	2.50	-	0.0%
Part Time / Seasonal	4.42	4.45	0.03	
	6.92	6.95	0.03	0.4%

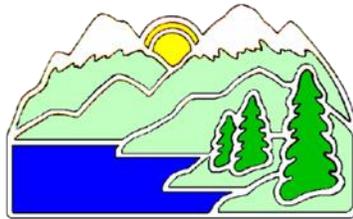
Excluding administrative service cost, expenses are increased \$46,101, or 9.2%. Personnel costs are over 50% of the overall increase at \$24,434 and is largely a result of range movement based on the 2014 Class and Compensation Study.

Also included in the expenses are equipment cost for boats for sailing and increase storage cost; transportation costs for an additional bus for camp field trips; Youth Lacrosse memberships based on program growth; program instructors costs based on development of new recreation programs; increased training and travel.

Direct Expenses by Category (excl GSS)	Budget			
	2015	2016	Inc. (Dec.)	%
Personnel cost	\$ 297,471	\$ 321,905	\$ 24,434	8.21%
Professional Services	2,700	800	(1,900)	n/a
Charges & Services	112,335	119,120	6,785	6.04%
Materials & Supplies	37,057	47,436	10,379	28.01%
Insurance	8,328	8,092	(236)	-2.83%
Utilities	400	400	-	0.00%
Parks and Rec. Admin	42,972	49,611	6,639	15.45%
Total	\$501,263	\$547,364	\$46,101	9.20%

The following table shows how the costs are allocated among the Recreation Departments:

Direct Expenses by Department (excl GSS)	2015	2016	Inc. (Dec.)	%
Aquatics	\$ 111,609	\$ 129,594	\$ 17,985	16.1%
Adult Sports	48,125	52,450	4,325	9.0%
After School Programs	44,396	47,295	2,899	6.5%
Day Camp	95,519	102,331	6,812	7.1%
Special Events	81,556	86,043	4,487	5.5%
Youth Sports	29,663	29,965	302	1.0%
Rideout Recreation Programs	90,395	99,686	9,291	10.3%
Total	\$ 501,263	\$ 547,364	\$ 46,101	9.20%



**Tahoe City
Public Utility District**

**Recreation Department Budget Schedules
Departments 21-29**

Aquatics Department 10.21

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
User Fees	\$ 61,907	\$ 65,000	\$ 60,000	\$ 67,000	\$ 2,000
Tax Revenue	64,975	61,187	74,208	72,722	11,535
Grant Revenue	13,974	15,000	28,800	22,500	7,500
Other	1,400	1,400	1,700	1,700	300
Total revenue	142,256	142,587	164,708	163,922	21,335
Operating Expenses:					
Personnel cost	65,767	69,736	61,162	74,393	4,657
Professional Services	1,405	1,500	6,000	200	(1,300)
Charges & Services	14,836	12,050	11,636	13,050	1,000
Materials & Supplies	5,566	9,775	23,273	19,350	9,575
Insurance	2,616	2,208	2,536	2,111	(97)
Utilities	7	100	50	100	-
Recreation allocation	14,405	7,364	10,829	9,497	2,133
Parks & rec. admin allocation	10,854	8,876	12,194	10,893	2,017
Governance & Support Services	26,800	30,978	37,028	34,328	3,350
Total Operating Expenses	142,256	142,587	164,708	163,922	21,335
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Task code</u>	<u>Description</u>	<u>Task code</u>	<u>Description</u>
2101-0000	NTA Classes	2104-0000	Swim Lessons
2102-0000	Youth/Adult Classes	2105-0000	Swim Team
2103-0000	Sailing Camp	2109-0000	Activities & Classes General

Adult Sports Dept. 10.22

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
User Fees	\$ 30,269	\$ 37,500	\$ 32,000	\$ 38,250	\$ 750
Tax Revenue	21,157	22,179	35,963	29,138	6,959
Total revenue	51,426	59,679	67,963	67,388	7,709
Operating Expenses:					
Personnel cost	14,324	23,703	26,373	25,342	1,639
Charges & Services	13,127	11,650	12,280	13,000	1,350
Materials & Supplies	2,260	3,600	3,600	3,850	250
Insurance	774	588	811	555	(33)
Utilities	147	120	120	120	-
Recreation allocation	6,339	4,135	4,469	4,731	596
Parks & rec. admin allocation	4,372	4,329	5,031	4,852	523
Governance & Support Services	10,083	11,554	15,279	14,938	3,384
Total Operating Expenses	51,426	59,679	67,963	67,388	7,709
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Task code</u>	<u>Description</u>	<u>Task code</u>	<u>Description</u>
2200-0000	Line Management	2207-0000	Women's Softball League
2201-0000	Coed Softball League	2208-0000	Men's Softball League
2202-0000	Open Gym Classes	2209-0000	Adult Sports General
2203-0000	Sports Classes	2211-0000	Fall/Spring Volleyball
2204-0000	Summer Basketball	2212-0000	Fall/Spring Basketball
2205-0000	Kickball	2213-0000	Other Programs
2206-0000	Fall Softball		

After School Programs Dept. 10.23

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
User Fees	\$ 25,676	\$ 27,000	25,000	27,000	\$ -
Tax Revenue	37,017	31,535	32,458	34,908	3,373
Total revenue	62,693	58,535	57,458	61,908	3,373
Operating Expenses:					
Personnel cost	28,676	29,120	30,220	30,656	1,536
Charges & Services	3,616	3,800	3,900	3,900	100
Materials & Supplies	1,466	1,550	1,550	2,050	500
Insurance	905	780	839	757	(23)
Recreation allocation	9,099	4,745	3,778	5,117	372
Parks & rec. admin allocation	5,910	4,401	4,254	4,815	414
Governance & Support Services	13,021	14,139	12,917	14,613	474
Total Operating Expenses	62,693	58,535	57,458	61,908	3,373
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Task code</u>	<u>Description</u>
2301-0000	RAP (Rec. After School Prg)
2302-0000	Holiday Camps
2309-0000	Kidz Club General

Day Camp Dept. 10.24

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
User Fees	\$ 94,892	\$ 97,000	\$ 103,788	\$ 105,000	\$ 8,000
Tax Revenue	21,933	24,727	34,210	24,302	(425)
Total revenue	116,825	121,727	137,998	129,302	7,575
Operating Expenses:					
Personnel cost	52,378	59,882	59,332	60,962	1,080
Charges & Services	19,482	16,225	19,436	19,700	3,475
Materials & Supplies	3,914	3,400	6,828	3,600	200
Insurance	2,028	1,872	2,030	1,726	(146)
Utilities	5	60	60	60	-
Recreation allocation	8,292	6,345	9,073	7,665	1,320
Parks & rec. admin allocation	8,809	7,735	10,216	8,618	883
Governance & Support Services	21,917	26,208	31,023	26,971	763
Total Operating Expenses	116,825	121,727	137,998	129,302	7,575
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Task code</u>	<u>Description</u>
2401-0000	Day Camps
2402-0000	After Camp

Special Events Dept. 10.25

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
User Fees	\$ 5,459	\$ 5,000	\$ 5,000	\$ 5,450	\$ 450
Tax Revenue	61,652	64,547	50,918	70,013	5,466
Other	34,503	33,600	34,000	35,000	1,400
Total revenue	101,614	103,147	89,918	110,463	7,316
Operating Expenses:					
Personnel cost	16,893	27,063	17,285	29,942	2,879
Charges & Services	35,473	35,650	34,450	35,550	(100)
Materials & Supplies	5,200	4,500	4,700	4,650	150
Insurance	697	696	700	701	5
Recreation allocation	14,118	6,614	5,912	7,493	879
Parks & rec. admin allocation	8,922	7,033	6,657	7,707	674
Governance & Support Services	20,311	21,591	20,214	24,420	2,829
Total Operating Expenses	101,614	103,147	89,918	110,463	7,316
Net Operating Income	\$ -	\$ -	-	\$ -	\$ -

<u>Task code</u>	<u>Description</u>	<u>Task code</u>	<u>Description</u>
2501-0000	Soup Showdown	2506-0000	Halloween Events
2502-0000	Bike Derby	2507-0000	Concerts
2503-0000	Other Special Events	2508-0000	Craft Bazaar
2504-0000	Snow Fest	2509-0000	Special Events - General
2505-0000	Easter Egg Hunt		

Youth Sports Dept. 10.26

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
User Fees	\$ 14,804	\$ 16,600	\$ 14,000	\$ 14,950	\$ (1,650)
Tax Revenue	28,219	20,497	17,409	24,096	3,599
Grant Revenue	-	1,500	-	-	(1,500)
Other	-	500	250	250	(250)
Total revenue	43,023	39,097	31,659	39,296	199
Operating Expenses:					
Personnel cost	12,795	14,036	14,316	15,004	968
Charges & Services	8,020	6,400	4,900	5,800	(600)
Materials & Supplies	2,528	3,000	500	2,750	(250)
Insurance	400	348	400	329	(19)
Recreation allocation	6,563	3,166	2,082	3,248	82
Parks & rec. admin allocation	4,075	2,713	2,344	2,834	121
Governance & Support Services	8,642	9,434	7,117	9,331	(103)
Total Operating Expenses	43,023	39,097	31,659	39,296	199
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Task code</u>	<u>Description</u>	<u>Task code</u>	<u>Description</u>
2601-0000	Lacrosse	2605-0000	Sports Classes
2602-0000	Teen Sports	2606-0000	Other Youth Sports
2603-0000	Girls' Softball	2609-0000	Youth Sports General
2604-0000	Basketball		

Rideout Recreation Programs Dept. 10.27

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Revenues					
User Fees	\$ 35,290	\$ 40,000	\$ 25,500	\$ 38,475	\$ (1,525)
Tax Revenue	82,253	76,997	81,310	90,674	13,677
Grant Revenue	-	-	-	1,000	1,000
Total revenue	117,543	116,997	106,810	130,149	13,152
Operating Expenses:					
Personnel cost	50,073	48,513	55,076	52,820	4,307
Charges & Services	17,951	20,200	10,000	20,900	700
Materials & Supplies	2,270	4,850	1,945	4,100	(750)
Insurance	845	1,440	847	1,406	(34)
Recreation allocation	13,057	7,507	7,023	10,568	3,061
Parks & rec. admin allocation	10,085	7,885	7,907	9,892	2,007
Governance & Support Services	23,262	26,602	24,012	30,463	3,861
Total Operating Expenses	117,543	116,997	106,810	130,149	13,152
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

Task code	Description	Task code	Description
2701-0000	Rideout General	2703-0000	Teens
2702-0000	Seniors	2704-0000	Rideout Classes

The Recreation Allocable Department is the administrative cost required to support the recreational programs and activities provided for the Recreation Department. The cost is allocated to each of the recreation departments based on total cost

Recreation Allocable Dept. 10.29

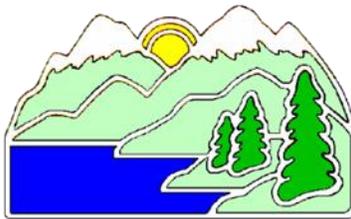
	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Operating Expenses:					
Personnel cost	54,661	25,418	29,916	32,786	7,368
Professional Services	-	1,200	-	600	(600)
Charges & Services	9,111	6,360	6,791	7,220	860
Materials & Supplies	7,709	6,382	5,666	7,086	704
Insurance	376	396	673	507	111
Utilities	16	120	120	120	-
Recreation allocation	(71,873)	(39,876)	(43,166)	(48,319)	(8,443)
Total Operating Expenses	-	-	-	-	-
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The above shows the direct operational cost for the Recreation Department's services by expense category. The following table is by area.

Recreation Allocable Dept. 10.29

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Aquatics Department 10.21	\$ 14,405	\$ 7,364	\$ 10,829	\$ 9,497	\$ 2,133
Adult Sports Dept. 10.22	6339	4135	4469	4731	596
After School Programs Dept. 10.23	9099	4745	3778	5117	372
Day Camp Dept. 10.24	8292	6345	9073	7665	1320
Special Events Dept. 10.25	14118	6614	5912	7493	879
Youth Sports Dept. 10.26	6563	3166	2082	3248	82
Rideout Recreation Programs Dept. 10.27	13057	7507	7023	10568	3061
	\$ 71,873	\$ 39,876	\$ 43,166	\$ 48,319	\$ 8,443

2900-0000	Recreation Allocable
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**Tahoe City
Public Utility District**

Parks and Recreation Administration

The Parks and Recreation Administration Department (Dept. 10-90) captures administration and other related costs to oversee all the parks and recreation facilities and activities.

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Operating Expenses					
Personnel cost	197,661	192,980	202,312	213,974	20,994
Charges & Services	18,486	19,846	18,488	21,131	1,285
Materials & Supplies	1,802	2,300	1,600	2,300	-
Insurance	5,358	5,412	5,633	5,341	(71)
Utilities	1,461	900	1,415	1,260	360
Parks & rec. admin allocation	(224,768)	(221,438)	(229,448)	(244,006)	(22,568)
Total Operating Expenses	-	-	-	-	-
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The following table shows the amount each department shares in these costs which are allocated based on the individual department's total cost divided by the combined cost for all of the parks and recreation facilities and activities.

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Athletic Fields & Courts Dept. 10.11	21,657	25,981	26,109	24,529	(1,452)
Beaches Dept. 10.12	14,992	18,346	17,052	18,785	439
Boat Ramp & Campground Dept. 10.13	11,963	15,697	15,831	17,302	1,605
Community Buildings Dept. 10.14	59,036	48,365	52,452	50,940	2,575
Parklands Dept. 10.15	23,267	24,427	21,051	25,799	1,372
Property Management Dept. 10.16	3,651	4,404	4,138	5,637	1,233
Sidewalk and Amenities Dept. 10.17	6,168	4,817	4,129	5,125	308
Recreation Trails Dept. 10.18	20,883	26,383	24,974	29,293	2,910
Golf Course Property Dept. 10.20	10,124	10,046	15,109	16,985	6,939
Aquatics Department 10.21	10,854	8,876	12,194	10,893	2,017
Adult Sports Dept. 10.22	4,372	4,329	5,031	4,852	523
After School Programs Dept. 10.23	5,910	4,401	4,254	4,815	414
Day Camp Dept. 10.24	8,809	7,735	10,216	8,618	883
Special Events Dept. 10.25	8,922	7,033	6,657	7,707	674
Youth Sports Dept. 10.26	4,075	2,713	2,344	2,834	121
Rideout Recreation Programs Dept. 10.27	10,085	7,885	7,907	9,892	2,007
					-
	\$ 224,768	\$ 221,438	\$ 229,448	\$ 244,006	\$ 22,568

2016 Parks and Recreation Capital Improvement Plan

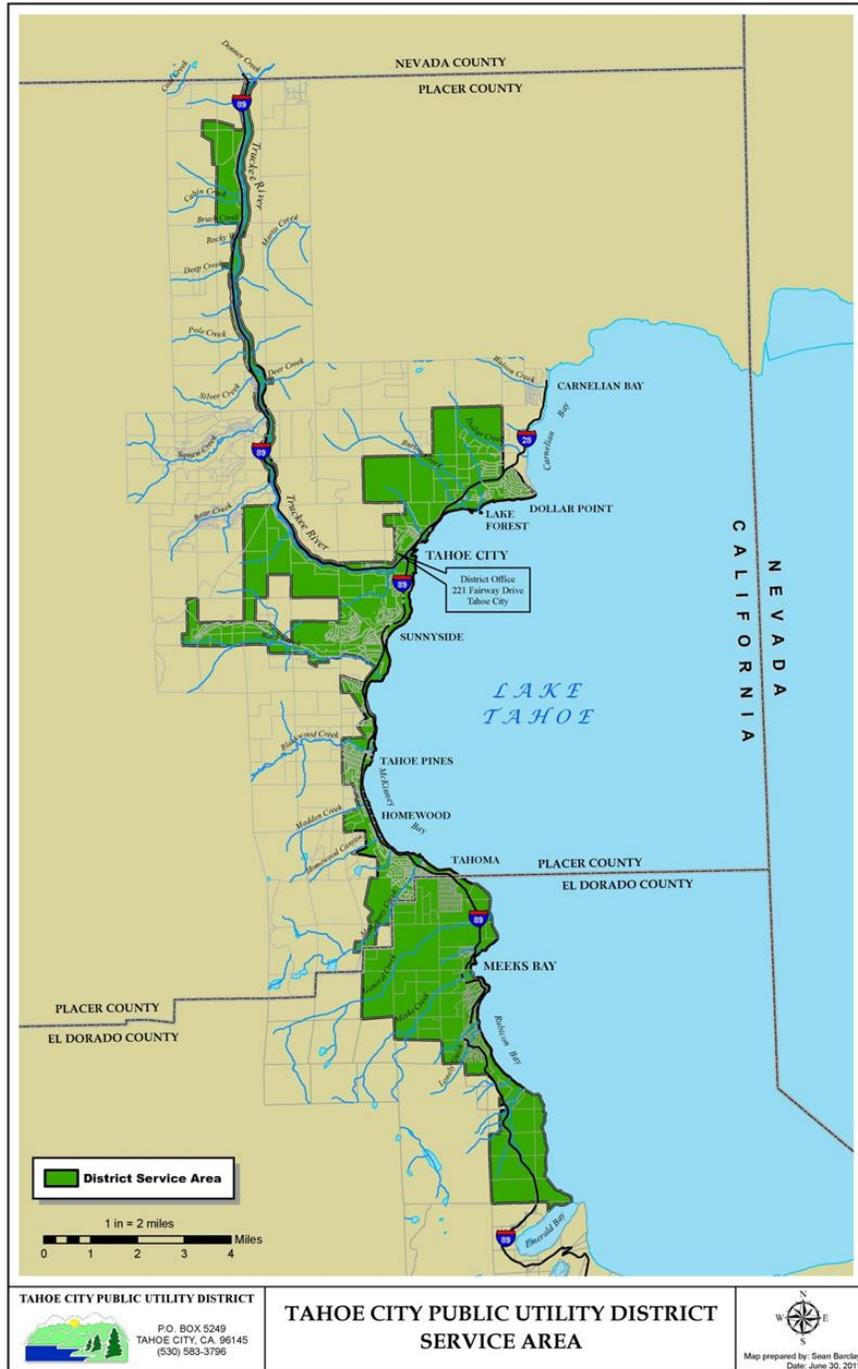
The following schedule lists the 2016 capital projects planned for Parks and Recreation for \$3,382,886. The funding to pay for capital projects is broken down into three categories: 1) District funding, in the amount of \$542,154; 2) Grant funding – secured, in the amount of \$2,386,732; and 3) Grant funding - not secured, in the amount of \$454,000. It should be noted capital projects that have unsecured funding will not take place until a funding source is secured. For more information on the Parks and Recreation Capital Improvement plan, see the 2016-2020 Five-Year Capital Plan Section.

<u>Projects</u>	<u>District Funded</u>	<u>Outside Funding Secured</u>	<u>Outside Funding Not Secured</u>	<u>Total</u>
1 Retaining Wall Repair	\$ 30,000			\$ 30,000
2 Update Trail Map Signs	6,500			6,500
3 Midway Trail Erosion			50,000	50,000
4 64 Acres & Outlet Crossing Bridge Repairs	38,235			38,235
6 Irrigation Transmission Line	20,000			20,000
7 TXC Lodge	10,000			10,000
8 Commons Drinking Fountain			5,500	5,500
9 Commons Beach Restrooms Auto Lock			13,500	13,500
10 Conners Field Light Replace	130,000			130,000
11 Rideout Sign @ Hwy 89	20,000			20,000
12 Skylandia House Upgrades	15,000			15,000
13 Picnic Table Replacement	18,000			18,000
14 Truckee River Trail Pavement Rehab	167,386	433,859		601,245
15 Truckee River Restoration	27,553	327,335		354,888
16 Homewood Bike Trail	14,480	1,475,538		1,490,018
17 Rideout Community Center Sidewalk		50,000		50,000
18 Skylandia Camp Lodge	5,000		35,000	40,000
19 Marie Sluchak Playground Replacements	40,000		30,000	70,000
20 Ice Rink		100,000	320,000	420,000
Total	\$542,154	\$2,386,732	\$454,000	\$3,382,886

ADMINISTRATIVE SERVICES

(Formerly Governance and Support Services)

TCPUD prioritizes responsible and effective management, fiscal accountability, integrated planning, community involvement, revenues from outside resources, public responsiveness, technological advancement, and safety in the delivery of all of its services.



Administrative Services Overview

Administrative Services (AS) is comprised of and oversees the following functions for the TCPUD: Board of Director's office, the General Manager's office, Accounting and Finance, Human Resources, Risk Management, Information Technology, the District Clerk's office, and Grant and Community Relations. Also, legal counsel and the independent auditor functions come under the AS umbrella.

Administrative Services 2016 Priorities

The 2016 Administrative Services Priorities are listed below. They are listed by core area and have been categorized according to the District Priority classification system. All District Priorities and classification system are outlined on pages 24-25. Those noted in italics also appear on the District's Overall Priority List.

General Manager's Office

Have To's

- Placer County Area Plan- *Level 1 External Project*
- Tahoe City Lodge Project Proposals- *Level 2 External Project*
- Tahoe City Mobility Study – West Commons- *Level 1 External Project*
- Meeks Bay Trail Ownership- *Level 2 External Project*
- Lodge Donation– Tahoe XC
- CTC – Property Exchange – Dollar Property
- TCDA – CFID Process
- Fanny Bridge – Project Development- *Level 1 External Project*
- Participate in Prop 1 Planning Grants: Antone Water Diversion & Pomin Field Relocation
- Emergency Preparedness

Should Do's

- MOU with the County for Commons- *Level 2 External Project*
- Watson Cabin Ownership- *Level 2 External Project*
- Talent Planning and Development- *Level 2 Internal Project*
- Sidewalk Ordinance – Upgrades to Existing- *Level 1 External Project*
- VUEworks Reporting System- *Level 2 Internal Project*

Want To's

- Project Justification Criteria
- Water System Consolidation Planning
- Admin Site and Building Planning

Accounting, Finance, Human Resources

Have To's

- Create Separate Water and Sewer Enterprise Funds - *Level 1 External Project*
- Set up Support Services accounting structure (completed)
- OPEB Valuation Report - *Level 1 External Project*
- Secure Capital Grants and Evaluate Debt Options
- Material Safety Data Sheets convert to Safety Data Sheets
- Cross Train Staff for Greater Coverage

Should Do's

- Retention Clean up- *Level 2 Internal Project*
- Improve Purchasing Policy & Procedure- *Level 2 Internal Project*
- Implement online utility bill payment
- Research and prepare memo on Post Employee Health Plan (PEHA) - *Level 2 Internal Project*
- Discuss and implement a plan to manage UAL for Pension and OPEB- *Level 2 Internal Project*
- Increased outreach and engagement in quarter 1 and 2
- Increase customer email capture by 15%
- Supervisor's Handbook
- Website Re-design Project

Want To's

- Implement phase 2 of Accounts Payable scanning by incorporating workflow
- Automate Payroll ACH
- Scan HR files
- Implement OpenGov
- CAFR (Comprehensive Annual Final Report) - *Level 2 Internal Project*

Information Technology

Should Do's

- Identify/Implement CRM System
- Implement Disaster Recovery Plan- *Level 1 Internal Project*
- Laserfiche Workflow/Forms
- Migration of "District Records" To Laserfiche
- Continued Vueworks Implementation With Focus on Capturing 100% of Labor Time Accurately to Lead to Reporting- *Level 2 Internal Project*
- Database Tool – Mining Data

Want To's

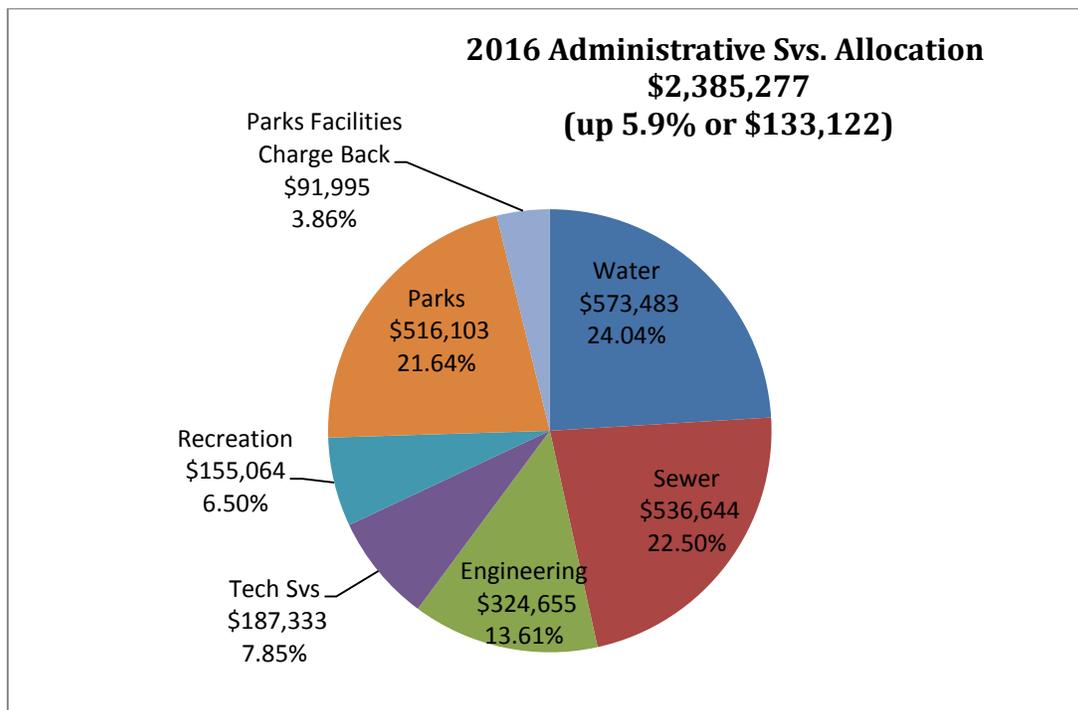
- Implement District Goal/Project Management Solution

Administrative Services Budget Schedule

Department 90-10					\$ Chg
	Actual	Budget	Projected	Budget	2016 Bud to
	2014	2015	2015	2016	Bud 2015
					inc. (dec.)
Revenues					
Other	\$ 16,146	\$ -	\$ 31,021	\$ -	\$ -
Total revenue	16,146	-	31,021	-	-
Operating Expenses					
Personnel cost	1,361,301	1,488,277	1,419,889	1,610,367	122,090
Professional Services	223,215	244,225	175,238	240,583	(3,642)
Charges & Services	214,803	264,749	227,327	300,340	35,591
Materials & Supplies	136,282	174,870	156,197	159,966	(14,904)
Insurance	35,504	35,596	35,312	34,755	(841)
Utilities	39,967	44,438	38,139	39,266	(5,172)
Total Operating Expenses	2,011,072	2,252,155	2,052,102	2,385,277	133,122
Net Operating Income	\$ (1,994,926)	\$ (2,252,155)	\$ (2,021,081)	\$ (2,385,277)	\$ (133,122)

Governance and Support Service Allocation

Water	528,559.00	\$ 506,627	\$ 507,841	\$ 573,483	\$ 66,856
Sewer	461,767.00	494,153	362,166	536,644	42,491
Engineering	177,887.00	185,842	142,713	195,763	9,921
Engineering Projects	114,815.00	138,980	148,467	128,892	(10,088)
Technical Services	193,061.00	188,625	163,149	187,333	(1,292)
Recreation	124,036.00	140,506	147,590	155,064	14,558
Parks	302,797.00	505,426	457,157	516,103	10,677
Parks Facilities Charge Back	92,004.00	91,996	91,998	91,995	(1)
	\$ 1,994,926	\$ 2,252,155	\$ 2,021,081	\$ 2,385,277	\$ 133,122



Summary of Operations

Personnel Overview and Operating Expenses

Personnel cost are up \$122,000, or 8.2% to last year's budget. This is a result of general salary and benefit increases, increase in part-time salary and hours, range movement as a result of the Class and Compensation Study, additional allocation for IT support, and increased cost for the replacement benefit fund.

Other changes to operating expenses are due to:

Professional Services: Professional Services cost are down -1.5% or -\$3,642

- Lowered Audit Fees
- Lowered Legal for General Services and Added Legal Fees for Personnel Issues
- New One- Time Cost HR Compliance Consultant
- New Recurring Cost Conservation Strategy Group for Parks and Water Funding
- Removed Strategic Plan

Charges and Services: Charges and services are 13.4% or \$35,591 higher. This is a result of the following:

- Advertising and Printing (New +\$5,000 for instructional video for website)
- Directors Fees & Benefits down by -\$4,352
- Dues & Subscriptions (New +\$5,040 For Flash Vote)
- Dues & Subscriptions (New +\$780 For VOOM – Online Ergo Wellness)
- Meeting, Training & Travel (Added CalPERS Conference for CFO And GM \$5,000)
- Other Purchased Services (Upped Shredding Cost to \$505)
- Other Purchased Services (Election Cost For Placer And El Dorado Counties +6,500)
- Software & Maintenance (Laserfiche Full User Lic, Microsoft Office 2013 Lic, Adobe Acrobat Pro L Lic, Display Fusion (+15,390)
- Software & Maintenance (Removed Sophos Ent. Endpoint Protection (-\$5,000)

Material and Supplies: Material and supplies are down -8.5% or -\$14,904. This is a result of the following:

- Computer Supplies (One Time Cost Removed -\$6,500)
- Computer Supplies (Annual Workstation, Monitor Purchases, Pads Down -\$7,000)
- Computer Supplies (Added Server Rack, Granicus Upgrade, Small Web Server +\$7,500)
- Postage Down (Removed Special Mailing -\$8000)

Utilities: Budget on budget utilities are -11.6% or -\$5,172 lower.

- 2016 budget based on actual 2015 is trending lower
- Liberty Utility rate increases

Allocation of Administrative Services

The cost of Administrative Services is allocated to all departments on the basis of the department's expense to the total expense for TCPUD; thereby, each department shares in the cost of Administrative Services proportionally. Below is how Administrative Services is allocated for projected 2015.

	Projected 2015		
	Department Expense	Expense Percentage	Admin. Svs. Allocation
Water Department			
Water Production Dept. 11	\$ 799,578	9.7%	\$ 231,880
Storage, Transportation & Distribution Dept. 12	951,578	11.6%	\$ 275,961
Technical Services % Allocation Dept. 30	593,175	7.2%	\$ 87,207
Engineering % Allocation Dept. 35	655,658	8.0%	\$ 76,283
	<u>2,999,989</u>	<u>36.5%</u>	<u>671,331</u>
Sewer Department			
Pump Stations Dept. 21	593,175	7.2%	172,023
Line Maintenance Dept. 22	655,658	8.0%	190,143
Technical Services % Allocation Dept. 30	562,578	6.8%	75,942
Engineering % Allocation Dept. 35	492,107	6.0%	66,430
	<u>2,303,518</u>	<u>28.0%</u>	<u>504,538</u>
Engineering Projects Dept. 70	<u>511,951</u>	<u>6.2%</u>	<u>148,467</u>
Water, Sewer, Engineering Projects Subtotal	<u>5,815,458</u>	<u>70.8%</u>	<u>1,324,336</u>
Park Departments			
Athletic Fields & Courts Dept. 10.11	273,384	3.3%	79,282
Beaches Dept. 10.12	178,553	2.2%	51,781
Boat Ramp & Campground Dept. 10.13	165,767	2.0%	48,073
Community Buildings Dept. 10.14	549,228	6.7%	67,278
Parklands Dept. 10.15	220,421	2.7%	63,923
Property Management Dept. 10.16	43,326	0.5%	12,565
Sidewalk and Amenities Dept. 10.17	43,239	0.5%	12,539
Recreation Trails Dept. 10.18	261,500	3.2%	75,836
Golf Course Property Dept. 10.20	158,204	1.9%	45,880
	<u>1,893,622</u>	<u>23.0%</u>	<u>457,157</u>
Recreation Departments			
Aquatics Department 10.21	127,680	1.6%	37,028
Adult Sports Dept. 10.22	52,684	0.6%	15,279
After School Programs Dept. 10.23	44,541	0.5%	12,917
Day Camp Dept. 10.24	106,975	1.3%	31,023
Special Events Dept. 10.25	69,704	0.8%	20,214
Youth Sports Dept. 10.26	24,542	0.3%	7,117
Rideout Recreation Programs Dept. 10.27	82,798	1.0%	24,012
	<u>508,924</u>	<u>6.2%</u>	<u>147,590</u>
Total Parks and Recreation	<u>2,402,546</u>	<u>29.2%</u>	<u>604,747</u>
Total Expense Base and Administrative Svs. Allocated	<u>\$ 8,218,004</u>	<u>100.00%</u>	<u>1,929,083</u>
Credit to Community Buildings for Admin Facility (Expense is shown in both Parks and Recreation & Administrative Services)			91,998
Total of Receiving Departments Administrative Allocation			<u>\$ 2,021,081</u>

Note: The Administrative Svs. Allocation is based on the relative percentage of direct expenses.

Below is how Administrative Services is allocated for the 2016 Budget.

	Budget 2016		
	Department Expense	Expense Percentage	Admin. Svs. Allocation
Water Department			
Water Production Dept. 11	\$ 949,302	9.8%	\$ 285,952
Storage, Transportation & Distribution Dept. 12	958,730	9.9%	287,531
Technical Services % Allocation Dept. 30	916,270	9.4%	97,004
Engineering % Allocation Dept. 35	851,205	8.7%	101,359
	<u>3,675,507</u>	<u>37.8%</u>	<u>771,846</u>
Sewer Department			
Pump Stations Dept. 21	916,270	9.4%	278,977
Line Maintenance Dept. 22	851,205	8.7%	257,667
Technical Services % Allocation Dept. 30	614,269	6.3%	90,329
Engineering % Allocation Dept. 35	647,890	6.7%	94,393
	<u>3,029,634</u>	<u>31.1%</u>	<u>721,366</u>
Engineering Projects Dept. 70			
	<u>422,526</u>	<u>4.3%</u>	<u>128,903</u>
Water, Sewer, Engineering Projects Subtotal	<u>7,127,667</u>	<u>73.2%</u>	<u>1,622,115</u>
Park Departments			
Athletic Fields & Courts Dept. 10.11	268,633	2.8%	78,522
Beaches Dept. 10.12	199,046	2.0%	58,250
Boat Ramp & Campground Dept. 10.13	193,823	2.0%	54,892
Community Buildings Dept. 10.14	513,658	5.3%	63,948
Parklands Dept. 10.15	273,569	2.8%	80,562
Property Management Dept. 10.16	59,455	0.6%	17,264
Sidewalk and Amenities Dept. 10.17	53,774	0.6%	16,551
Recreation Trails Dept. 10.18	317,385	3.3%	92,974
Golf Course Property Dept. 10.20	177,656	1.8%	53,140
	<u>2,056,999</u>	<u>21.1%</u>	<u>516,103</u>
Recreation Departments			
Aquatics Department 10.21	129,594	1.3%	34,328
Adult Sports Dept. 10.22	52,450	0.5%	14,938
After School Programs Dept. 10.23	47,295	0.5%	14,613
Day Camp Dept. 10.24	102,331	1.1%	26,971
Special Events Dept. 10.25	86,043	0.9%	24,420
Youth Sports Dept. 10.26	29,965	0.3%	9,331
Rideout Recreation Programs Dept. 10.27	99,686	1.0%	30,463
	<u>547,364</u>	<u>5.6%</u>	<u>155,064</u>
Total Parks and Recreation	<u>2,604,363</u>	<u>26.8%</u>	<u>671,167</u>
Total Expense Base and Administrative Svs. Allocated	<u>\$ 9,732,030</u>	<u>100.00%</u>	<u>2,293,282</u>
Credit to Community Buildings for Admin Facility (Expense is shown in both Parks and Recreation & Administrative Services)			91,995
Total of Receiving Departments Administrative Allocation			<u>\$ 2,385,277</u>

2016 Administrative Services Capital Plan

<u>Project Description</u>	<u>2016</u>
1 District Data Backup & Disaster Recovery Project	\$ 10,000
2 Customer Relationship Management (CRM) Software	50,000
3 Accounts Payable Scanning Project-Phase 2	8,500
4 District Website Design	5,000
5 221 Admin Building Improvement Project	20,000
6 Large Format Color Plotter/Copier/Scanner	10,000
	<u>\$ 103,500</u>

Administrative Services has six (6) capital projects planned for 2016 as shown in the table above.

Project 1 - Research, identify and implement a more effective District data backup solution and enterprise server/software disaster recovery system.

Project 2 - Research, identify and implement possible CRM type software solution for the District. The District needs a single source to record and access critical customer information and customer contact records. This is a vital tool for the District in providing a high level of customer service in an efficient manner.

Project 3 - The Accounts Payable Scanning Project is to complete the scanning project by linking scanned items directly to Springbrook.

Project 4 - Identify the functionality needs of the district and project scope. Hire a consultant that will assist in scoping the project, producing an RFP, and/or completing the project.

Project 5 - is a multi-phased project encompassing planning, design and construction to the Administrative building infrastructure to increase efficiencies, maximize use of available space and evaluate the potential of adding new space. The project will also address ADA compliance. Areas of focus include Board Room, Conference Room, Copy/Supply Room, and storage rooms.

Project 6 - the large format color plotter is experiencing numerous unsolvable issues causing increased downtime. It is scheduled for replacement.

More detailed information on the capital plan can be found in the 2016-2020 Five-Year Capital Plan Section.

NON-OPERATING AND DEBT SERVICE

Non-Operating Overview

Non-operating consists of those revenue and expenses not part of daily operations, such as property tax available for capital and debt service, interest income, pension asset amortization, county collections, debt service, and other non-operating items.

Non-operating Combined Budget Schedule

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Non-Operating Revenue and Expenses					
Property Tax	\$3,163,448	\$2,700,309	\$2,790,809	\$2,853,445	\$ 153,136
Property Tax used for Debt Service	779,012	745,702	746,237	745,704	2
Interest Income	148,924	128,252	192,764	108,952	(19,300)
Assessment	35,684	35,430	35,434	35,180	(250)
Proceeds from asset Sales	23,522	720	5,055	720	-
Other	72,315	60,540	60,861	60,540	-
Pension Asset Amortization	(254,406)	(286,741)	(286,744)	(322,020)	(35,279)
County Collection Fee	(95,315)	(114,432)	(115,084)	(117,420)	(2,988)
Interest Expense	(135,272)	(115,780)	(115,937)	(91,175)	24,605
Debt Service - Principal	(639,848)	(625,402)	(625,403)	(648,610)	(23,208)
Total Non-operating Revenue (Expenses)	3,098,064	2,528,598	2,687,992	2,625,316	96,718
Other Non-operating					
Capital Grant Revenue	1,170,648	1,812,312	578,938	4,205,219	2,392,907
Capital outlay	(1,407,588)	(2,453,232)	(847,573)	(3,511,386)	(1,058,154)
Net Non-operating	\$ 2,861,124	\$ 1,887,678	\$ 2,419,357	\$ 3,319,149	\$ 1,431,471
Recap by Fund					
Parks and Recreation / General Fund	\$ 2,630,399	\$ 1,424,183	\$ 2,218,608	\$ 2,037,788	\$ 613,605
Utility Fund	230,725	463,495	200,749	1,281,361	817,866
Net Non- Operating	\$ 2,861,124	\$ 1,887,678	\$ 2,419,357	\$ 3,319,149	\$ 1,431,471

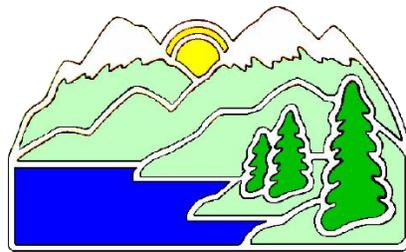
Property tax revenue of \$2,853,445 represents what is available for capital spending and capital reserves after parks and recreation operational and debt service payment needs are met. Property tax used for debt service of \$745,704 is the portion of property tax specifically allocated to debt service payments. See write up on Debt Service. The remaining non-operating revenue items of interest income, assessment, proceeds from asset sales, and other total \$205,392 for 2016 budget.

Interest income is from investments with Placer County Treasurer and the California State Treasurer Local Agency Investment Fund. Assessment income represents collections to pay down the Series C Bonds and the Sidewalk Special Assessments and amounts collected for the Silvertip Drive reimbursement agreement. Other non-operating revenue consists of Utility billing late payment penalties (\$60,000) and other smaller amounts, such as discounts earned, early payments and proceeds from asset sales.

Non-operating expense consists of amortization of the pension asset from prepaying the 2011 TCPUD unfunded CalPERS side fund in the amount of \$2,242,000. This prepayment saved TCPUD approximately \$365,000 over eight years. The pension asset will be fully amortized by 2020.

County Collection Fee is for the administration fee charged by the TCPUD for collection of property tax. There are no planned non-operating transfers from the General Fund to the Utility Fund in the 2016 budget.

Capital Outlay is planned capital for parks, recreation, and Administrative Services. Capital outlay is only recorded in the General Fund as an expenditure required by governmental accounting practices. Capital cost for water and sewer assets are capitalized and depreciated over the assets useful life.



**Tahoe City
Public Utility District**

Department 20.80 and 10.80 Non-Operating Budget Schedules

Utility Fund Non-Operating (20-80)

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Non-Operating Revenue and Expenses					
Property Tax	\$ 23,287	\$ 23,290	\$ 23,671	\$ 23,290	\$ -
Interest Income	97,188	80,786	111,250	64,528	(16,258)
Assessment	21,669	21,665	21,665	21,665	-
Proceeds from asset Sales	6,122	360	3,855	360	-
Other	72,156	60,060	60,802	60,060	-
Pension Asset Amortization	(184,631)	(217,661)	(217,661)	(247,349)	(29,688)
County Collection Fee	(1,712)	-	(1,800)	(1,824)	(1,824)
Interest Expense	(5,380)	(5,005)	(5,005)	(3,856)	1,149
Total Non-Operating Revenue (Expenses)	28,699	(36,505)	(3,223)	(83,126)	(46,621)
Other Non Operating					
Capital Grant Revenue	202,026	500,000	203,972	1,364,487	864,487
Net Non-Operating	\$ 230,725	\$ 463,495	\$ 200,749	\$ 1,281,361	\$ 817,866

General Fund Non-Operating (10-80)

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Non-Operating Revenue and Expenses					
Property Tax	3,163,448	2,700,309	2,790,809	2,853,445	153,136
Interest Income	51,736	47,465	81,514	44,424	(3,041)
Proceeds from asset Sales	17,400	360	1,200	360	-
Other	159	480	60	480	-
Pension Asset Amortization	(69,775)	(69,079)	(69,084)	(74,671)	(5,592)
County Collection Fee	(93,603)	(114,432)	(113,284)	(115,596)	(1,164)
Total Non-Operating Revenue (Expenses)	3,069,365	2,565,103	2,691,215	2,708,442	143,339
Other Non Operating					
Capital Grant Revenue	968,622	1,312,312	374,966	2,840,732	1,528,420
Contributed Capital	-	-	-	-	-
Capital outlay	(1,407,588)	(2,453,232)	(847,573)	(3,511,386)	(1,058,154)
Non Operating Transfers from/ (to) GF	-	-	-	-	-
Net Non-Operating	\$ 2,630,399	\$ 1,424,183	\$ 2,218,608	\$ 2,037,788	\$ 613,605

Department 50.10 Debt Service Budget Schedule

Department 50.10 accounts for principal and interest payments made during the year except for Series C Refund Bonds with Zion First National Bank which are paid out of the Utility Fund.

	Actual 2014	Budget 2015	Projected 2015	Budget 2016	\$ Chg 2016 Bud to Bud 2015 inc. (dec.)
Non-Operating Revenue and Expenses					
Property Tax	\$ 755,725	\$ 722,412	\$ 722,566	\$ 722,414	\$ 2
Assessment	14,015	13,765	13,769	13,515	(250)
Interest Expense	(129,892)	(110,775)	(110,932)	(87,319)	23,456
Debt Service - Principal	(639,848)	(625,402)	(625,403)	(648,610)	(23,208)
Total Other Non-Operating	-	-	-	-	-
Non-Operating Revenue and Expenses	\$ -	\$ -	\$ -	\$ -	\$ -

The following schedule shows the 2016 long-term debt repayments for the TCPUD. Department 50.10 will pay out \$735,929 in debt service; \$87,319 (interest expense); \$648,610 (principal).

<u>Outstanding Debt</u>	Debt Service							
	<u>Payment</u>	<u>Feb.</u>	<u>Mar.</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Dec.</u>
Zions First National Bk (Wtr & Swr Imp)	\$ 248,183	\$ 124,091	\$ -	\$ -	\$ -	\$ 124,092	\$ -	\$ -
Bank of America (Pension Refunding)	334,527	-	83,631	83,632	-	-	83,632	83,632
Zions First National Bank (Sidewalk)	13,515	-	501	-	-	-	13,014	-
State Water Resources Control Bd (SFR)	139,704	-	-	-	-	-	139,704	-
Amount paid through Department 50.10	735,929	124,091	84,132	83,632	-	124,092	236,350	83,632
Zions First National Bank UT Fund (Series C)	44,956	-	-	-	22,478	-	-	22,478
Total District Debt Service	\$ 780,885	\$ 124,091	\$ 84,132	\$ 83,632	\$ 22,478	\$ 124,092	\$ 236,350	\$ 106,110

Revenue sources include general tax revenue and supplemental user fees. The Sidewalk Improvement Bonds have a dedicated revenue source for their repayment. At the time of the budget, the TCPUD has made no plans to borrow. The interest rates on two of the TCPUD's debts dropped in 2012. The Zion's Sidewalk Improvement Bond payments dropped from 6.015% to 2.0010% in 2012. Also, the Zion's Series C Bonds dropped from 6.050% to 1.898%. The next debt to retire is Zion's Bank Water and Sewer Refunding and Improvement debt in 2017.

Long-Term Debt Revenue and Expenditures Budget Summary		Debt Service	Utility	Total	
<u>Revenue Sources</u>		Fund 50	Fund 20		
General Tax Revenue - Bank of America		\$ 334,527	\$ -	\$ 334,527	
General Tax Revenue - Series C Bonds			23,291	23,291	
General Tax Revenue - State Revolving Fund		139,704		139,704	
General Tax Revenue - Zions Bank		248,183		248,183	
Sub Total - General Tax Revenue Pledged to Debt Service		722,414	23,291	745,705	
Sidewalk Special Assessment		13,515		13,515	
Supplemental User Fees - Series C Bonds			21,665	21,665	
Total Revenue - All Sources		\$ 735,929	\$ 44,956	\$ 780,885	
<u>Debt Service</u>	<u>Maturity</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Zions Bank \$2M	2017	4.300%	\$ 230,389	\$ 17,794	\$ 248,183
Sidewalk Imp Bonds	2019	2.001%	12,513	1,002	13,515
Bank of America	2019	4.050%	294,964	39,563	334,527
Series C Bonds	2021	1.898%	41,100	3,856	44,956
State Revolving Fund	2028	1.800%	110,744	28,960	139,704
Total Debt Expenditures			\$ 689,710	\$ 91,175	\$ 780,885

PERSONNEL SECTION



*2015 new employees (from left to right)
Kay Berntson, Kris Vickers, Bryan Dewit*

Personnel

We are a service organization and it is the employees who are the face of TCPUD. Investing in and valuing our employees is investing in TCPUD. Each and every employee is committed to providing excellent customer service to TCPUD's community, residents, rate payers and visitors. In addition to providing competitive wages and benefits, TCPUD is committed to providing a workplace environment that allows our employees, working together, to excel. Below are the District Core Values.

- **Service** – *We extend our passion for service to all we encounter, and consider the following as our “customers”; rate payers, fellow team members, contractors, Board of Directors, agencies, taxpayers, visitors and the entire community we serve.*
- **Professionalism** – *We are a team of professionals that take pride in always doing what is right. We value our role as financial stewards and are dedicated to serving our community in the most efficient, effective and safe manner.*

- **Teamwork** – *We put team success first and work to promote cooperation and commitment within the District to fulfill our mission and serve our community. We believe that together we achieve more.*
- **Initiative** – *We are committed to the pursuit of excellence and believe that innovation, learning and growth are critical to that pursuit. We all act like owners and take personal responsibility for the District's success.*
- **Communication** – *We value relationships in all areas and believe that communication is fundamental to the success of our team, our “customers” and our community.*

The adopted budget addresses the 2015-2019 Memorandum of Understanding (MOU) with International Union of Operating Engineers Stationary Local Number 39 which covers administrative, utilities, engineering, and parks and recreation employees.

TCPUD negotiated through the MOU bargaining unit for a cost of living adjustment (COLA) using the average of the two following Consumer Price Indices (CPI): CPI for Urban Wage Earners and Clerical Workers (CPI-W) for San Francisco-Oakland-San Jose, CA and CPI-W for U.S. City Average All Items. Averages will be based on August to August percent change. The 2016 COLA is 1.1%. The MOU also makes available to eligible employees a pension plan. The TCPUD's current pension plan formulas are: Classic Employees - CalPERS 2.7% @ 55, Single Highest Year; PEPRAs Employees - CalPERS 2.0% at 62, Three Year Average.

Starting July 1, 2011, employees began making a contribution of 1% towards the employee contribution portion of the pension plan. Effective January 1, 2012, and each year thereafter, the employee's deduction towards the employee portion of the pension contribution was increased by an amount equal to 75% of COLA applied for same year until such time as the employee is paying the entire employee contribution. Effective January 1, 2015, employees are responsible for the entire 8.0% employee contribution. Other factors, such as deferred health benefits considered in the MOU, are also reflected in the 2016 budget.

The MOU also provided for employee participation to the unfunded pension liability as determined by the PERS Annual Valuation Report as of June 30, 2013. Beginning January 1, 2015, Classic Members will contribute an amount equal to 25% of the increase of the Unfunded Accrued Liability (UAL) over the base year of 2014-2015 (\$211,893), as shown on the CalPERS Actuarial Valuation dated October 2014. Classic Members will contribute these funds by the District reducing its' existing contribution to their 457 deferred compensation plan. Beginning January 1, 2016 and for the remainder of the contract, Classic Member's will contribute an amount equal to 25% of the increase of the UAL over the base year of 2014-2015 (\$211,893), as shown on the CalPERS Actuarial Valuation for the corresponding year. The calculation to determine the employee cost share is determined annually and is not to exceed 50% of the total normal cost.

On September 12, 2012, Governor Brown signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013. Basically, PEPRA affects new TCPUD employees hired on or after January 1, 2013, through provisions affecting benefit formulas, the definition of what comprises pensionable earnings, limits on pensionable earnings, and other matters. The 2016 budget provides for seven employees subject to PEPRA.

With escalating personnel cost, especially health care cost, TCPUD was able to establish a Health Reimbursement Arrangement for employees who voluntarily switched to a lower-cost premium health insurance. This allowed the TCPUD to share half the annual savings with participating

employees. The Affordable Care Act Cadillac 40% Tax to employers has been delayed to January 1, 2020. The District continues to look for ways to minimize this tax.

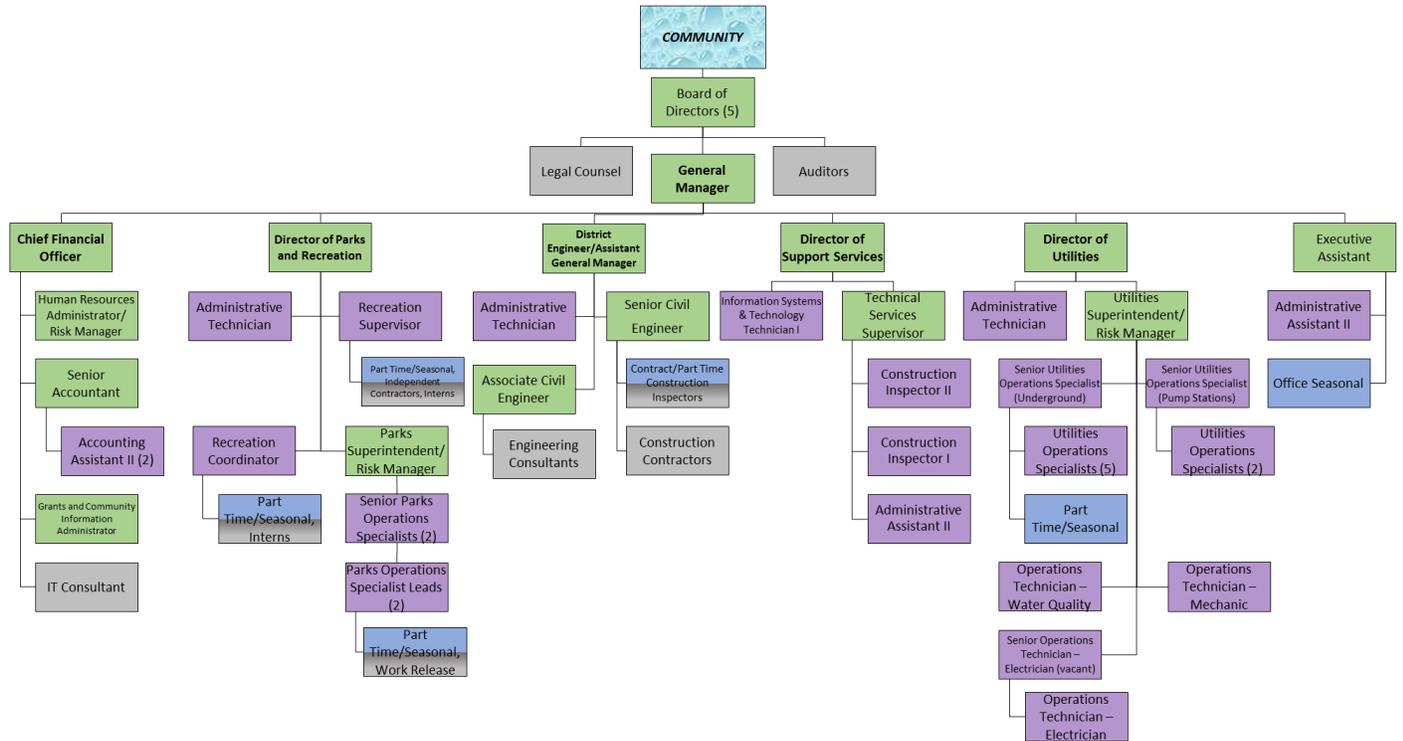
As per an agreement with the union made in September 2012, the TCPUD agreed to perform a compensation study prior to November 1, 2014. The TCPUD retained Bryce Consulting to conduct a District-wide classification and compensation study involving all positions. The classification study involved employee questionnaires and interviews in order to: identify job requirements, update job descriptions District-wide, and determine comparable jobs during survey. The compensation study involved taking those updated job descriptions and comparing them to surrounding agencies. The survey parameters taken into account were: employer size, geographic proximity and nature of services provided. Thirteen agencies were selected with an additional three for Parks and Recreation only due to limited labor market. Once the data was compiled, it was analyzed to produce the labor market 75th percentile using total compensation. The overall result was expanding the ranges to allow more movement and opportunity to earn more into the future.

The following table shows the full-time equivalents (FTE) change budget-on-budget, District-wide and by Department.

District Wide	Budget	Net Change	Proposed		
	2015	Up (down)	Budget	2016 Proposed Budget	
			2016	FTYR	PT/Sea
Full-time year round	41.90	0.82	42.72	7.28	0.75
Part-time/Seasonal	11.42	0.82	12.24	7.58	0.75
Total District	53.32	1.64	54.96	3.70	-
				4.00	-
				1.72	-
				6.74	5.57
				2.50	4.45
				9.20	0.72
Total Departments	53.32	1.64	54.96	42.72	12.24

The following organization chart shows the structure of TCPUD and the relationship among the departments and staff. The General Manager oversees 42.72 full-time employees and 12.42 FTE seasonal employees.

Organization Chart 2016 District Wide



The 2016 budget continues to focus on delivering exceptional service and capital projects. There are no substantive staffing changes for 2016.

The following 2016 budget assumptions were used to develop the personnel budget:

Personnel General Economic Environment:

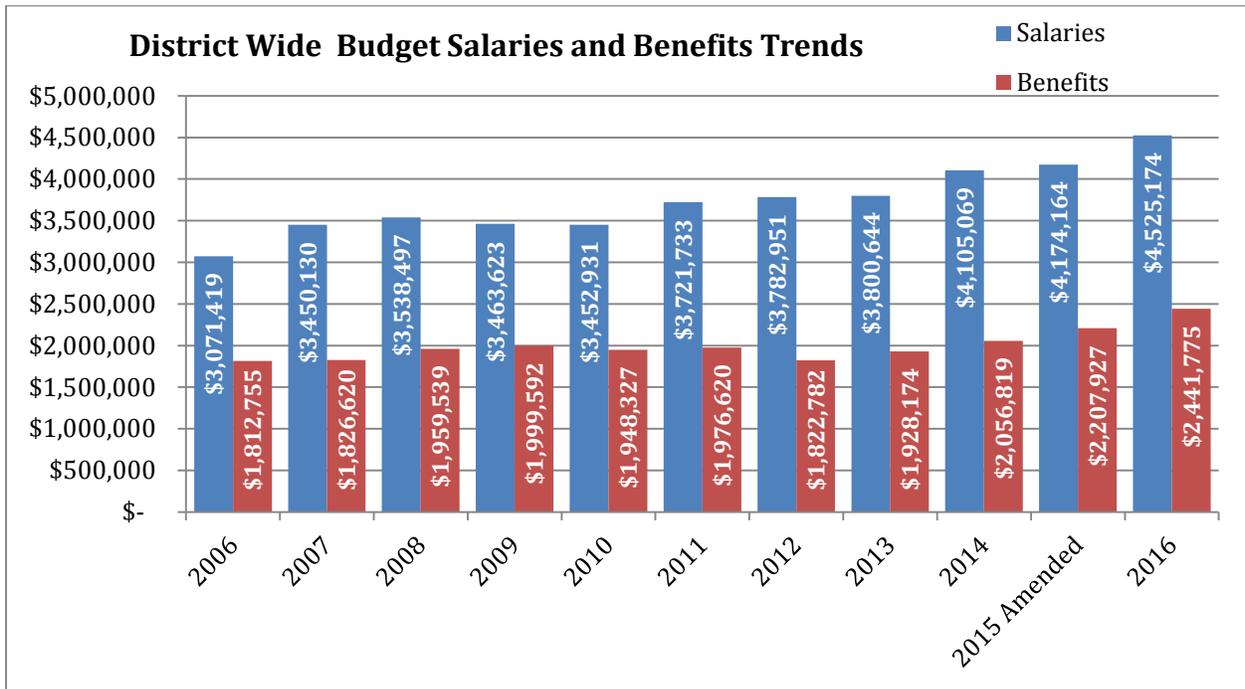
Labor Costs:

-Annual merit review increases based on satisfactory to excellent performance (limited to top of range)		1%-5%
-Cost of living adjustment (COLA) for satisfactory or above performance (25% of COLA goes to pay for UAL)		1.1%
Minimum Wage	State effective date 1/1/2016 --->	\$ 10.00

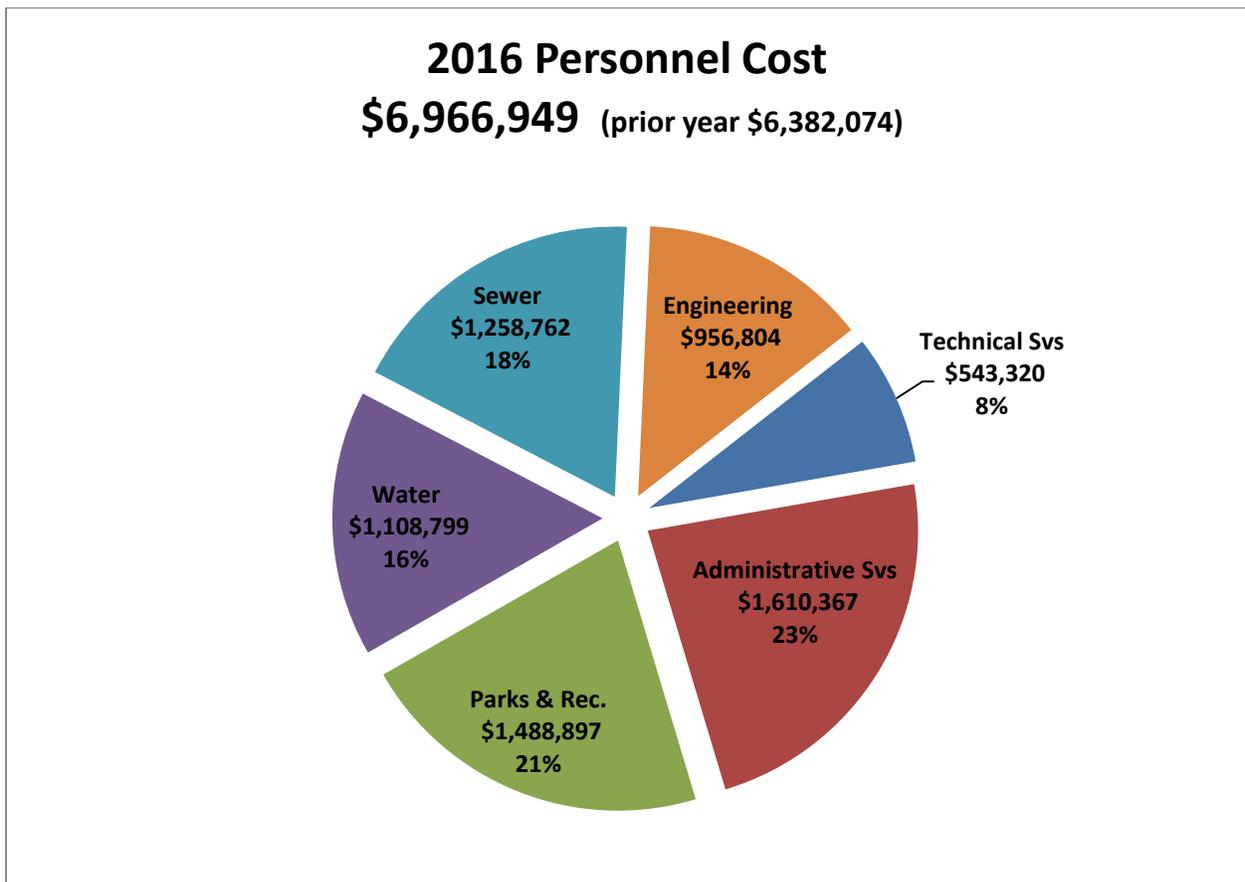
Benefits:

-Medical Insurance at new PERS rates (Basic Sacramento rates)		Family Rate
Choice	7.1%	\$ 1,897.71
Select	-0.57%	\$ 1,729.91
	Est. Increase for Health Ins. --->	\$ 38,899
-Fund full ARC rate for post-employment retirement medical benefits		\$ 258,228
-Dental self funded plan per employee & dependent(s)		\$ 1,500
-Vision self funded plan per employee & dependent(s)		\$ 350
-PERS Classic Annualized Unfunded Accrued Liability payment:	Blended Total --->	\$ 396,599
-PERS PEPRA Unfunded Accrued Liability		n/a
-PERS -Employer Retirement Pension Cost		
Classic (2.7% @ 55) employee rate:	2015/16	2016/17
PEPRA (2% @ 62) employee rate: January - June	10.958%	11.600%
	6.250%	6.237%
-Worker's Compensation Premiums	Experience modification factor --->	0.81
	(Increased .10 from .71)	
-Health Deferral (depends on MOU)		50% to 50%

The following chart shows the salaries and benefits trends since 2006. The District Wide Salaries and Benefits Trends chart shows a steady increase in salaries. This is due to CPI, merit increases, and increased staffing levels to meet service demands. It should be noted that the impacts of the 2014 Class and Compensation Study expanded and reset the ranges allowing for greater salary growth into the future. Benefits include pension, health insurance, dental and vision costs, social security taxes, workers' compensation costs, and other miscellaneous benefits.



The following pie chart shows the percentage breakdown among departments.



The following chart shows the full-time staffing levels back to 2005.



TCPUD maintains two salary ranges: 1) Classified and Seasonal Salary Ranges, and 2) Management, Supervisory and Professional Salary Ranges. Both ranges show the position/title, monthly amount for entry and top of range, hourly rate of pay for entry and top of range, and percentage spreads for each position/title on the ranges. The MOU requires that the Classified and Seasonal Salary Ranges increase by COLA each year. This increase was also approved for our non-represented employees.

2016 Salary Ranges

CLASSIFIED AND SEASONAL SALARY RANGES - EFFECTIVE JANUARY 1, 2016										
POSITION	2015				RANGE	2016				SPREAD
	HOURLY		MONTHLY			HOURLY		MONTHLY		
	MIN	MAX	MIN	MAX		MIN	MAX	MIN	MAX	
Accounting Assistant I *	\$20.55	\$26.71	\$3,561.82	\$4,630.36	81	\$20.77	\$27.01	\$3,601.00	\$4,681.30	30%
Accounting Assistant II *	\$23.16	\$30.10	\$4,013.55	\$5,217.61	93	\$23.41	\$30.43	\$4,057.69	\$5,275.00	30%
Accounting Technician *	\$24.58	\$31.95	\$4,260.46	\$5,538.60	99	\$24.85	\$32.30	\$4,307.32	\$5,599.52	30%
Administrative Assistant I *	\$18.98	\$24.67	\$3,289.28	\$4,276.06	73	\$19.19	\$24.94	\$3,325.46	\$4,323.10	30%
Administrative Assistant II *	\$21.38	\$27.80	\$3,706.44	\$4,818.37	85	\$21.62	\$28.10	\$3,747.21	\$4,871.38	30%
Administrative Technician *	\$25.83	\$33.58	\$4,477.79	\$5,821.12	104	\$26.12	\$33.95	\$4,527.04	\$5,885.15	30%
Construction Inspector I ^	\$27.70	\$36.01	\$4,800.79	\$6,241.03	111	\$28.00	\$36.40	\$4,853.60	\$6,309.68	30%
Construction Inspector II ^	\$31.21	\$40.57	\$5,409.65	\$7,032.55	123	\$31.55	\$41.02	\$5,469.16	\$7,109.91	30%
Engineering Technician I ^	\$24.10	\$31.32	\$4,176.51	\$5,429.47	97	\$24.36	\$31.67	\$4,222.45	\$5,489.19	30%
Engineering Technician II ^	\$29.99	\$38.99	\$5,198.57	\$6,758.14	119	\$30.32	\$39.42	\$5,255.75	\$6,832.48	30%
Information Systems & Technology Technician I ^	ADDED 1/1/2016				97	\$24.36	\$31.67	\$4,222.45	\$5,489.19	30%
Information Systems & Technology Technician II ^	ADDED 1/1/2016				119	\$30.32	\$39.42	\$5,255.75	\$6,832.48	30%
Office Assistant *	\$16.51	\$21.46	\$2,861.55	\$3,720.02	59	\$16.69	\$21.70	\$2,893.03	\$3,760.94	30%
Office Seasonal (S)	\$9.00	\$16.57	\$1,560.00	\$2,872.87	1-36	\$10.00	\$16.57	\$1,733.33	\$2,872.87	66%
Operations Technician - Electrician ~	\$34.47	\$44.82	\$5,975.62	\$7,768.31	133	\$34.85	\$45.31	\$6,041.35	\$7,853.76	30%
Operations Technician - Mechanic ~	\$32.16	\$41.80	\$5,573.57	\$7,245.64	126	\$32.51	\$42.26	\$5,634.88	\$7,325.34	30%
Operations Technician - Water Quality ~	\$32.80	\$42.64	\$5,685.60	\$7,391.28	128	\$33.16	\$43.11	\$5,748.14	\$7,472.58	30%
Parks Cashier (S)	\$10.35	\$13.45	\$1,793.18	\$2,331.13	15	\$10.35	\$13.45	\$1,793.18	\$2,331.13	30%
Parks Operations Specialist I ~	\$18.98	\$24.67	\$3,289.28	\$4,276.06	73	\$19.19	\$24.94	\$3,325.46	\$4,323.10	30%
Parks Operations Specialist Lead ~	\$21.38	\$27.80	\$3,706.44	\$4,818.37	85	\$21.62	\$28.10	\$3,747.21	\$4,871.38	30%
Parks Seasonal (S)	\$10.35	\$20.63	\$1,793.18	\$3,575.91	15-58	\$10.35	\$20.63	\$1,793.18	\$3,575.91	99%
Recreation Coordinator ^	\$22.03	\$28.64	\$3,818.75	\$4,964.38	88	\$22.27	\$28.96	\$3,860.76	\$5,018.98	30%
Recreation Leader (S)	\$9.00	\$15.77	\$1,560.00	\$2,733.44	1-31	\$10.00	\$15.77	\$1,733.33	\$2,733.44	58%
Recreation Specialist (S)	\$16.68	\$31.96	\$2,891.01	\$5,540.22	63-102	\$16.68	\$31.96	\$2,891.01	\$5,540.22	92%
Recreation Supervisor ^	\$24.83	\$32.27	\$4,303.06	\$5,593.98	100	\$25.10	\$32.63	\$4,350.40	\$5,655.52	30%
Sailing/Swimming Instructor I (S)	\$9.00	\$11.70	\$1,560.00	\$2,028.00	1	\$10.00	\$11.70	\$1,733.33	\$2,028.00	17%
Sailing/Swimming Instructor II (S)	\$10.14	\$13.18	\$1,757.85	\$2,285.20	13	\$10.14	\$13.18	\$1,757.85	\$2,285.20	30%
Sailing/Swimming Specialist (S)	\$13.81	\$22.12	\$2,393.01	\$3,833.86	44-65	\$13.81	\$22.12	\$2,393.01	\$3,833.86	60%
Senior Operations Technician - Electrician ~	\$36.23	\$47.10	\$6,280.44	\$8,164.57	138	\$36.63	\$47.62	\$6,349.52	\$8,254.38	30%
Senior Parks Operations Specialist ~	\$23.86	\$31.01	\$4,135.16	\$5,375.71	96	\$24.12	\$31.35	\$4,180.65	\$5,434.84	30%
Senior Utilities Operations Specialist ~	\$36.23	\$47.10	\$6,280.44	\$8,164.57	138	\$36.63	\$47.62	\$6,349.52	\$8,254.38	30%
Utilities Operations Specialist I ~	\$25.32	\$32.92	\$4,389.56	\$5,706.42	102	\$25.60	\$33.28	\$4,437.84	\$5,769.19	30%
Utilities Operations Specialist II ~	\$28.54	\$37.10	\$4,946.26	\$6,430.14	114	\$28.85	\$37.51	\$5,000.67	\$6,500.87	30%
Utilities Operations Specialist III ~	\$32.16	\$41.80	\$5,573.57	\$7,245.64	126	\$32.51	\$42.26	\$5,634.88	\$7,325.34	30%
Utilities Seasonal (S)	\$20.15	\$41.81	\$3,492.66	\$7,247.76	82-129	\$20.15	\$41.81	\$3,492.66	\$7,247.76	108%
Utilities Technician ~	\$28.54	\$37.10	\$4,946.26	\$6,430.14	114	\$28.85	\$37.51	\$5,000.67	\$6,500.87	30%
Water Conservation Technician (S)	\$26.89	\$34.96	\$4,660.96	\$6,059.25	111	\$26.89	\$34.96	\$4,660.96	\$6,059.25	30%
2016 COLA: 1.10% Annual Uniform Allowance: ~ \$532.28 ^ \$399.20 * \$266.14 Standby Pay Daily: \$65/Weekday, \$75/Weekend Day or Holiday Longevity Pay > 15 yrs of service: 2.50% (S) = Seasonal Positions use unadjusted Base Range Minimum Wage \$10.00/hr 1-1-2016										

MANAGEMENT, SUPERVISORY AND PROFESSIONAL SALARY RANGES - EFFECTIVE JANUARY 1, 2016										
POSITION	2015				2016 RANGE	2016				RANGE SPREAD
	HOURLY		MONTHLY			HOURLY		MONTHLY		
	MIN	MAX	MIN	MAX		MIN	MAX	MIN	MAX	
Accountant I ~	\$26.09	\$33.92	\$4,522.56	\$5,879.33	105	\$26.38	\$34.29	\$4,572.31	\$5,944.01	30%
Accountant II ~	\$29.40	\$38.22	\$5,096.14	\$6,624.98	117	\$29.72	\$38.64	\$5,152.20	\$6,697.85	30%
Associate Civil Engineer ^	\$42.49	\$55.23	\$7,364.31	\$9,573.60	154	\$42.95	\$55.84	\$7,445.32	\$9,678.91	30%
Chief Financial Officer ~	\$57.84	\$75.19	\$10,025.24	\$13,032.81	185	\$58.47	\$76.02	\$10,135.51	\$13,176.17	30%
Director of Parks and Recreation *	\$49.33	\$64.12	\$8,549.73	\$11,114.65	169	\$49.87	\$64.83	\$8,643.78	\$11,236.92	30%
Director of Support Services ^	ADDED 1/1/2016				178	\$54.54	\$70.90	\$9,453.58	\$12,289.65	30%
Director of Utilities *	\$57.84	\$75.19	\$10,025.24	\$13,032.81	185	\$58.47	\$76.02	\$10,135.51	\$13,176.17	30%
District Engineer/Assistant General Manager ^	\$65.17	\$84.73	\$11,296.69	\$14,685.69	197	\$65.89	\$85.66	\$11,420.95	\$14,847.24	30%
Executive Assistant ~	\$32.48	\$42.22	\$5,629.31	\$7,318.10	127	\$32.83	\$42.68	\$5,691.23	\$7,398.60	30%
General Manager ~	\$76.42	\$99.35	\$13,246.25	\$17,220.13	213	\$77.26	\$100.44	\$13,391.96	\$17,409.55	30%
Grants and Community Information Administrator ~	\$32.16	\$41.80	\$5,573.57	\$7,245.64	126	\$32.51	\$42.26	\$5,634.88	\$7,325.34	30%
Human Resources Administrator ~	\$41.24	\$53.61	\$7,147.73	\$9,292.04	151	\$41.69	\$54.20	\$7,226.35	\$9,394.26	30%
Parks Superintendent *	\$37.33	\$48.53	\$6,470.74	\$8,411.97	141	\$37.74	\$49.06	\$6,541.92	\$8,504.50	30%
Senior Accountant ~	\$34.13	\$44.37	\$5,916.46	\$7,691.40	132	\$34.51	\$44.86	\$5,981.54	\$7,776.00	30%
Senior Civil Engineer ^	\$46.93	\$61.01	\$8,134.78	\$10,575.21	164	\$47.45	\$61.68	\$8,224.26	\$10,691.54	30%
Technical Services Supervisor ^ (title change from 2015)	\$37.33	\$48.53	\$6,470.74	\$8,411.97	141	\$37.74	\$49.06	\$6,541.92	\$8,504.50	30%
Utilities Superintendent *	\$47.87	\$62.24	\$8,298.29	\$10,787.77	166	\$48.40	\$62.92	\$8,389.57	\$10,906.44	30%
2016 COLA: 1.10% Annual Uniform Allowance: ~\$266.90 ^\$479.21 *\$611.66 Longevity Pay > 15 yrs of service: 2.50% District Accountant, District Treasurer, and District Clerk are Board Appointed positions compensated at \$100/year.										



**Tahoe City
Public Utility District**

2016 Payroll Calendar

JANUARY						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January

1	PPE
8	Pay Day
15	PPE
22	Pay Day
29	PPE
1	Holiday
18	Holiday

July

1	PPE
8	Pay Day
15	PPE
22	Pay Day
29	PPE
4	Holiday

JULY						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29					

February

5	Pay Day
12	PPE
19	Pay Day
26	PPE
15	Holiday

August

5	Pay Day
12	PPE
19	Pay Day
26	PPE

AUGUST						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

MARCH						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

March

4	Pay Day
11	PPE
18	Pay Day
25	PPE

September

2	Pay Day
9	PPE
16	Pay Day
23	PPE
30	Pay Day
5	Holiday

SEPTEMBER						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

APRIL						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

April

1	Pay Day
8	PPE
15	Pay Day
22	PPE
29	Pay Day

October

7	PPE
14	Pay Day
21	PPE
28	Pay Day

OCTOBER						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

MAY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

May

6	PPE
13	Pay Day
20	PPE
27	Pay Day
30	Holiday

November

4	PPE
11	Pay Day
18	PPE
25	Pay Day
11	Holiday
24	Holiday
25	Holiday

NOVEMBER						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

JUNE						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

June

3	PPE
10	Pay Day
17	PPE
24	Pay Day

December

2	PPE
9	Pay Day
16	PPE
23	Pay Day
30	PPE
23	Holiday
26	Holiday

DECEMBER						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

2016-2020 FIVE-YEAR CAPITAL PLAN

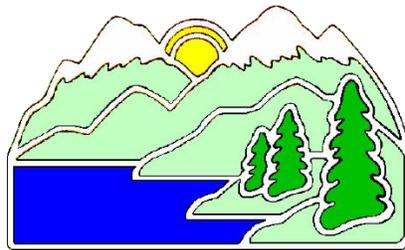


Lake Forest Boat Ramp Capital Project

A capital budget includes planned outlays for capital assets with long expected lives and which are designed to produce income or support operations. The capital threshold for TCPUD begins at \$5,000, must be used in operations, and have a life greater than three years.

The five-year capital plan lists and describes capital projects planned over the next five years. The five-year capital spending plans for \$44,095,469 in capital spending offset by \$12,333,207 in grants secured, grants unsecured, or other outside funding sources. Net District funded five year capital plan is \$31,762,262. The following table shows the total for the five years by fund.

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**Tahoe City
Public Utility District**

Summarized Five-Year Capital Plan

	<u>Total 5 - Years</u>
<u>District-Wide Capital</u>	
Water	\$ 20,833,830
Sewer	11,324,044
Parks & Recreation Department	9,295,855
Governance & Support Services	674,740
District-Wide Vehicles	1,967,000
Total District-Wide Capital	44,095,469
<u>Less Grant Funded Capital</u>	
Water Grant Capital	4,261,130
Parks Grant Capital	3,577,267
Parks Grant Capital-unsecured	4,494,810
Subtotal grant funded capital	12,333,207
<u>Net District Funded Capital</u>	
Water	16,572,700
Sewer	11,324,044
Parks & Recreation Department	1,223,778
Governance & Support Services	674,740
District-Wide Vehicles	1,967,000
Total District-Wide	
Funded Capital	\$ 31,762,262

For detailed capital budget information see Capital Budget Section

The five-year capital plan represents staff's best efforts to meet the long-term infrastructure needs of TCPUD. The Board of Directors approved the 2016 capital budget of \$10,799,844 and is staff's authorization to proceed for the current year. The five-year capital plan is anticipating \$12,333,207 of grand funding of which \$7,838,397 is identified and another \$4,494,810 is unsecured. The net District's funded capital is to be paid by a combination of rate revenue, capital reserves, and property tax funds.

Top 10 Projects in the Next 5 Years

The following top 10 projects in the next five years represent 57.1% of the District-Wide Capital.

<u>Top 10 Projects in the Next 5 Years</u>	<u>Amount</u>
West Lake Tahoe Regional Water Treatment Plant	\$ 8,731,138
Rubicon Water System Transmission Improvements	3,929,160
West Shore Bike Trail Rehabilitation	3,300,000
Bunker Water Tank Replacement	2,343,764
Truckee River Trail Pavement Rehabilitation	1,628,336
Homewood Bike Trail	1,454,200
Tahoe City Residential Sewer System Rehabilitation	1,175,907
Dollar/Edgewater Lakefront SLR	1,146,971
Tahoe City Main Emergency Water Supply	746,873
Metering Manholes	712,800
	<u>\$ 25,169,149</u>

The detail capital budget sheets at listed below follow:

- District-Wide Summary
- Water
- Sewer
- Parks and Recreation
- Administrative Services
- District-wide Vehicles

Five Year Capital Budget Schedules

Five Year Capital Plan District-Wide Summary 2016-2020						
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Total 5 - Years</u>
<u>District-Wide Capital</u>						
Water	4,745,562	9,184,850	1,693,443	2,521,668	2,688,307	20,833,830
Sewer	1,874,896	3,003,618	3,145,530	1,650,000	1,650,000	11,324,044
Parks & Recreation Department	3,382,886	1,051,371	2,469,098	1,272,500	1,120,000	9,295,855
Governance & Support Services	103,500	105,000	458,000	8,240	-	674,740
District-Wide Vehicles	693,000	649,000	453,000	131,000	41,000	1,967,000
Total District-Wide Capital	<u>10,799,844</u>	<u>13,993,839</u>	<u>8,219,071</u>	<u>5,583,408</u>	<u>5,499,307</u>	<u>44,095,469</u>
<u>Less Grant Funded Capital</u>						
Water Grant Capital	1,364,487	2,896,643	-	-	-	4,261,130
Parks Grant Capital	2,386,732	576,413	614,122	-	-	3,577,267
Parks Grant Capital-unsecured	454,000	95,000	1,680,310	1,165,500	1,100,000	4,494,810
Subtotal grant funded capital	<u>4,205,219</u>	<u>3,568,056</u>	<u>2,294,432</u>	<u>1,165,500</u>	<u>1,100,000</u>	<u>12,333,207</u>
<u>Net District Funded Capital</u>						
Water	3,381,075	6,288,207	1,693,443	2,521,668	2,688,307	16,572,700
Sewer	1,874,896	3,003,618	3,145,530	1,650,000	1,650,000	11,324,044
Parks & Recreation Department	542,154	379,958	174,666	107,000	20,000	1,223,778
Governance & Support Services	103,500	105,000	458,000	8,240	-	674,740
District-Wide Vehicles	693,000	649,000	453,000	131,000	41,000	1,967,000
Total District-Wide Funded Capital	<u>\$ 6,594,625</u>	<u>\$ 10,425,783</u>	<u>\$ 5,924,639</u>	<u>\$ 4,417,908</u>	<u>\$ 4,399,307</u>	<u>\$ 31,762,262</u>

For detailed capital budget information go the following pages in this section.

Sewer	Asset Category	Upgrade or Replacement	2016 Budget		2017		2018		2019		2019		2016 - 2020 Project Subtotal
			Project Phase	Project Budget									
ENGINEERING PROJECTS													
8350	Line Replacement/Sliplining	Replacement	P&D/CONST	\$ 50,000	\$ 250,000								
	Manhole Rehabilitation	Replacement	P&D/CONST										
	Lateral Repairs	Replacement	P&D/CONST	\$ 66,286	P&D/CONST	\$ -	\$ 66,286						
8360	Dollar-1 (Edgewater) Backup Power	Upgrade	P&D/CONST	\$ 120,562									\$ 120,562
8330	Public Projects Relocations/Upgrades (EIP)	Replacement	P&D/CONST	\$ 26,492									\$ 26,492
8315	WS Export Truckee River Crossing Repair	Replacement	CONSTR	\$ 1,175,907									\$ 1,175,907
8315	Tahoe City Residential Sewer System Rehabilitation	Replacement	P&D/CONST	\$ 1,175,907									\$ 1,175,907
8331	Dollar/Edgewater Lakefront SLR	Collection	P&D	\$ 169,637	P&D/CONST	\$ 977,333							\$ 1,146,971
8357	Emergency Bypass Facilities (Pump Stations)	Replacement	P&D		P&D	\$ 89,125	CONST	\$ 457,250					\$ 546,375
	Emergency Bypass Facilities (Force Mains)	Upgrade											\$ 440,640
	Satellite Pump Station Overflow Wet Wells	Upgrade	P&D	\$ 79,560	P&D/CONST	\$ 361,080							\$ 6,000,000
	Projects as Defined by Future Sewer Master Plan	Both	CONST	\$ 1,500,000			\$ 712,800						
8359	Metering Manholes	Upgrade	P&D	\$ 75,600	CONST	\$ 637,200							\$ 40,000
	West Shore H2S Control Facilities	Upgrade	P&D/CONST	\$ 40,000	P&D/CONST	\$ 40,000							\$ -
				\$ 1,608,884		\$ 2,771,618		\$ 3,045,530		\$ 1,550,000		\$ 1,550,000	\$ 10,526,032
OPERATIONAL PROJECTS													
8314	Pump Station Flow Meters & Bypass Ports	Replacement	CONST	\$ 64,725									\$ 64,725
8345	Satellite Pump Station Controls	Replacement	P&D/CONST	\$ 50,287	P&D/CONST	\$ 71,000							\$ 121,287
NA	Spare Pumps	Equipment	PURCH	\$ 40,000									\$ 40,000
NA	Bypass Trailer	Equipment	PURCH	\$ 15,000									\$ 15,000
8334	Transfer Switch Replacement	Replacement	P&D/CONST	\$ 51,000	P&D/CONST	\$ 51,000							\$ 102,000
8307	Easement Line Cleaning Machine	Equipment	PURCH	\$ 45,000									\$ 45,000
NA	Portable Sewer Flow Meters	Equipment	PURCH	\$ 10,000									\$ 10,000
	Equipment or Facility Replacement/Upgrades	Replacement	CONST	\$ 232,000	CONST	\$ 100,000	\$ 400,000						
				\$ 266,012		\$ 232,000		\$ 100,000		\$ 100,000		\$ 100,000	\$ 798,012
GRAND TOTAL EXPENDITURES													
			2016	\$ 1,874,896	2017	\$ 3,003,618	2018	\$ 3,145,530	2019	\$ 1,650,000	2019	\$ 1,650,000	\$ 11,324,044

PARKS & RECREATION 5-YEAR CAPITAL BUDGET																	
Project Description	Project Type	Actual Cost To Date/Projects	2016			2017			2018			2019			2020		
			District Funded	Outside Funding Secured	Outside Funding Not Secured	District Funded	Outside Funding Secured	Outside Funding Not Secured	District Funded	Outside Funding Secured	Outside Funding Not Secured	District Funded	Outside Funding Secured	Outside Funding Not Secured	District Funded	Outside Funding Secured	Outside Funding Not Secured
DISTRICT OWNED FACILITIES AND EQUIPMENT																	
ADMIN BUILDINGS - ZELTWAY FACILITY																	
Admin parking lot overlay ADA Pathway	Rehab	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	
Admin parking lot asphalt rehabilitation ADA Pathway	Rehab	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	
BELLS LANDING																	
Restroom Wall Repair	Rehab	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	
Restroom Wall Repair	Rehab	\$ 27,000	\$ -	\$ -	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000	
CLARK TRAILS																	
Truckee River Trail Pavement Rehab	Rehab	\$ 105,636	\$ 101,137	\$ -	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,636	
Truckee River Trail Pavement Rehab	Rehab	\$ 378,888	\$ 378,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378,888	
Truckee River Trail Pavement Rehab	Rehab	\$ 488,980	\$ 453,162	\$ -	\$ -	\$ 35,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 488,980	
Truckee River Trail Pavement Rehab	Rehab	\$ 1,469,465	\$ 1,526,65	\$ -	\$ -	\$ 6,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,469,465	
Truckee River Trail Pavement Rehab	Rehab	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	
Truckee River Trail Pavement Rehab	Rehab	\$ 3,300,000	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,300,000	
Truckee River Trail Pavement Rehab	Rehab	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	
Truckee River Trail Pavement Rehab	Rehab	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	
Truckee River Trail Pavement Rehab	Rehab	\$ 50,975	\$ 50,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,975	
Truckee River Trail Pavement Rehab	Rehab	\$ 65,500	\$ 65,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,500	
Truckee River Trail Pavement Rehab	Rehab	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	
Truckee River Trail Pavement Rehab	Rehab	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
Truckee River Trail Pavement Rehab	Rehab	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
Truckee River Trail Pavement Rehab	Rehab	\$ 8,500	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500	
CLARK TRAILS																	
Truckee River Trail Pavement Rehab	Rehab	\$ 446,929	\$ 359,227	\$ -	\$ -	\$ 87,702	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 446,929	
Truckee River Trail Pavement Rehab	Rehab	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
Truckee River Trail Pavement Rehab	Rehab	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	
Truckee River Trail Pavement Rehab	Rehab	\$ 6,419	\$ 6,419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,419	
Truckee River Trail Pavement Rehab	Rehab	\$ 250,310	\$ 250,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,310	
Truckee River Trail Pavement Rehab	Rehab	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
CLARK TRAILS																	
Truckee River Trail Pavement Rehab	Rehab	\$ 22,000	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	
Truckee River Trail Pavement Rehab	Rehab	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	
Truckee River Trail Pavement Rehab	Rehab	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
Truckee River Trail Pavement Rehab	Rehab	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
Truckee River Trail Pavement Rehab	Rehab	\$ 420,000	\$ 420,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,000	
CLARK TRAILS																	
Truckee River Trail Pavement Rehab	Rehab	\$ 9,576	\$ 9,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,576	
Truckee River Trail Pavement Rehab	Rehab	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
Truckee River Trail Pavement Rehab	Rehab	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	
Truckee River Trail Pavement Rehab	Rehab	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	
Truckee River Trail Pavement Rehab	Rehab	\$ 14,666	\$ 14,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,666	
SUB-TOTAL DISTRICT OWNED FACILITIES AND EQUIPMENT EXPENDITURE																	
		\$ 9,022,065	\$ 7,982,211	\$ 352,154	\$ 2,326,792	\$ 370,000	\$ 576,413	\$ -	\$ 14,666	\$ 614,122	\$ 1,350,310	\$ 32,000	\$ -	\$ -	\$ -	\$ 1,100,000	

PARKS & RECREATION 5-YEAR CAPITAL BUDGET		Project Description	Project User/Benefit	Total Project Cost	2016		2017		2018		2019		2020		2016-20 Projection								
					District Funded	Outside Funding Secured																	
NON-DISTRICT FACILITIES WITH PROGRAMS																							
A. COMMONS BEACH																							
Commons Drinking Fountain	Replace	Replace worn out drinking fountain		\$ 189,000	\$ -	\$ 19,000	\$ -	\$ -	\$ 65,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 189,000									
Railings at Commons Stairs (MASTER)	Rehab	Rehabilitate railings on Commons stairs		\$ 5,500	\$ -	\$ 5,500	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500									
Vista Concrete Repair (MASTER)	Rehab	Rehabilitate spalling concrete on vista near TCC below Art Center stairway		\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000									
Parking Lot Overlay (MASTER)	Rehab	Rehabilitate asphalt on parking lot		\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000									
Granite/Railings (MASTER)	Rehab	Repair/enhance falling granite areas		\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000									
Busch Restrooms Auto Locks-Crestooms	Upgrade	Install Auto locks for 6 restrooms		\$ 35,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 35,500									
Other MASTER Plan				\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000									
B. COMMONS FIELD																							
Commons Field Light Replace	Replace	Replace ball field lights and poles		\$ 137,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ 137,500									
Commons Field Light Replace	Replace	Replace ball field lights and poles		\$ 120,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000									
Dugout Replacement (MASTER)	Rehab	Upgrade dugouts on softball field		\$ 7,500	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ 120,000									
C. ENTIS UPPER FIELD																							
Light Fixtures (MASTER)	Rehab	Replaces ball field lights and poles		\$ 233,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,000									
Rehab	Rehab	Rehabilitate bleachers		\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000									
D. FREEDOM COMMUNITY CENTER																							
Reidout Sign @ Hwy 89	Upgrade	Replaces sign at Timberland & Hwy 89 (CONSTRUCTION)		\$ 130,000	\$ 10,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000									
Reidout Entryway Floor	Upgrade	Replace carpet with weather resistant flooring		\$ 20,000	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000									
Court Overlay (MASTER)	Rehab	Rehabilitate outdoor asphalt basketball courts		\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000									
Sidewalk				\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000									
H. SKI/LANDIA BEACH/PARK/HOUSE																							
Ski/Landia Camp Lodge	Upgrade	Build larger storage/indoor camp space (DESIGN)		\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000									
Ski/Landia Camp Lodge	Upgrade	Build larger storage/indoor camp space		\$ 35,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000									
Parking Lot Improvements (MASTER)	Rehab	Rehabilitate asphalt parking lots		\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000									
Ski/Landia House Upgrades	Upgrade	Upgrade Ski/Landia House		\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000									
Water Bars/Stair Replacement/Picnic	Rehab	Rehabilitate water bar stairs to beach		\$ 18,000	\$ -	\$ -	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000									
I. GATEWAY (OUTLET PARCEL)																							
Repair wood planks-Outlet & Lakeside (MASTER)	Rehab	Replace deteriorating wood planks on dam		\$ 49,500	\$ -	\$ -	\$ -	\$ 24,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,500									
Power Repairs	Rehab	Rehabilitate hanging/broken powers		\$ 6,000	\$ 18,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,500									
Interpretive Signs	Replace	Replace/repair weathered interpret signs		\$ 15,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 6,000									
Dam Wood (MASTER)	Replace	Replace/repair wood railings/fences on dam		\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000									
NON-DISTRICT FACILITIES WITH PROGRAMS EXPENDITURE																							
				\$ 852,000	\$ 10,000	\$ 170,000	\$ 50,000	\$ 54,000	\$ 62,500	\$ 62,500	\$ -	\$ 95,000	\$ -	\$ 320,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,000	
NON-DISTRICT FACILITIES																							
A/G4-ACRES	Park	Rehabilitate public concrete raft launch		\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
Redf Launch Improvements (MASTER)	Rehab	Rehabilitate public concrete raft launch ramp		\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
C/MARIE SUTCHAK PARK	Park	Playground (Design/Replacement)		\$ 70,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	
Playground Replacement	Replace	Playground (Design/Replacement)		\$ 70,000	\$ 40,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	
D/TAHOE CITY BOARDWALK	Facility	Rehabilitate pavers, fixtures, trees as necessary		\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
Pavers, Trees, Fixtures Repair/Replace	Rehab	Rehabilitate pavers, fixtures, trees as necessary		\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
E/TAHOE CITY SIDEWALKS	Facility	Rehabilitate concrete driveway apron		\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
Sidewalk Curb Replacement @ Driveways	Rehab	Rehabilitate concrete driveway apron		\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
SUB-TOTAL NON-DISTRICT FACILITY EXPENDITURE																							
				\$ 170,000	\$ -	\$ 40,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000
GRAND TOTAL EXPENDITURE				\$ 10,044,065	\$ 748,211	\$ 412,154	\$ 2,386,732	\$ 454,000	\$ 379,958	\$ 576,413	\$ 95,000	\$ 174,666	\$ 614,122	\$ 1,680,310	\$ 107,000	\$ -	\$ 1,165,500	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 9,295,855
TOTAL CAPITAL EXPENDITURE BY YEAR																							
				\$ 3,382,886	\$ 1,051,371	\$ 2,469,098	\$ 1,272,500	\$ 1,120,000	\$ 9,295,855														

Five Year Capital Plan Administrative Services 2016-2020						
Project Description	2016	2017	2018	2019	2020	Total
1 District Data Backup & Disaster Recovery Project	\$ 10,000					\$ 10,000
2 Customer Relationship Management (CRM) Software	50,000					\$ 50,000
3 Accounts Payable Scanning Project-Phase 2	8,500					\$ 8,500
4 Server Upgrades			\$ 8,000	\$ 8,240		\$ 16,240
5 OpenGov/Financial Transparency		25,000				\$ 25,000
6 District Website Design	5,000	\$ 40,000				\$ 45,000
7 221 Admin Building Improvement Project	20,000	40,000	450,000			\$ 510,000
8 Large Format Color Plotter/Copier/Scanner	10,000					\$ 10,000
	<u>\$103,500</u>	<u>\$105,000</u>	<u>\$458,000</u>	<u>\$8,240</u>	<u>\$-</u>	<u>\$674,740</u>

Five Year Vehicle Capital Plan District-Wide Summary 2016-2019									
2016		2017		2018		2019		2020	
Project Description	District Funds	Project Description	District Funds	Project Description	District Funds	Project Description	District Funds	Project Description	District Funds
1 2005 Vactor 2107 Utilities Veh # 18	430,000	1 2004 Chevy Trailblazer Comp Serv., Veh# 53	23,000	1 2008 Ford F-450 Service Body, Boom and Liftgate Veh # 8	75,000	1 2007 Chevy Colorado Parks, Veh# 32	23,000	1 2008 Ford F-350 Flatbed Liftgate, Park Unit 31	41,000
2 Utilities Hydro Cleaning Truck (Addition)	125,000	2 2002 Case 590 Super M Backhoe, Utilities, Unit 26	130,000	2 2006 Armadillo Sweeper Parks, Veh# 41	68,000	2 2007 Chevy Silverado Parks, Veh# 37	25,000		
3 2006 Ford F-550 Utility boom, Lift Gate, Utilities Veh# 7	85,000	3 2007 Chevy Colorado Parks Veh # 45	23,000	3 1995 Ford F-800 Dump Unit # 60 Parks and Util	80,000	3 2007 Ford Escape Comp Serv. Veh # 5	23,000		
4 2004 Chevy K1500 Utilities Veh # 17	28,000	4 2006 Vactor 2113 Utilities Veh # 19	450,000	4 2006 Ford F-550, Dump Body, Plow, Uts. Veh# 36	55,000	4 1996 Bobcat Skid Steer Parks, Veh# 43	60,000		
5 2005 Chevy Colorado Parks Veh# 38	25,000	5 2003 Chevy S-10 Compact Pickup, Comp Serv Veh # 2	23,000	5 1998 Chevy TV Van Veh # 22	175,000				
	<u>\$ 693,000</u>		<u>\$ 649,000</u>		<u>\$ 453,000</u>		<u>\$ 131,000</u>		<u>\$ 41,000</u>
Grand Total - 5 Years			<u>\$ 1,967,000</u>						
Note: Vehicles described are the items being replaced. Comparable functioning vehicles are being purchased.									
Recap Vehicle Capital by Fund									
	2016		2017		2018		2019		2020
Water	\$ 334,000		\$ 290,000		\$ 172,500		\$ -		\$ 20,500
Sewer	334,000		290,000		172,500		-		20,500
Parks	25,000		23,000		108,000		108,000		-
Compliance Services			46,000				23,000		-
	<u>\$ 693,000</u>		<u>\$ 649,000</u>		<u>\$ 453,000</u>		<u>\$ 131,000</u>		<u>\$ 41,000</u>