

# 2021 Budget Operating Schedules

**Tahoe City Public Utility District 2021 Budget**

**District Combined By Departments**

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

	Budget 2020	Adopted Budget 2021	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Operating Revenues (excludes property tax)</b>			
Water Department	\$ 7,207,732	\$ 7,888,980	681,248
Sewer Department	5,386,628	5,708,464	321,836
Parks Department	773,315	769,706	(3,609)
Recreation Department	403,577	415,239	11,662
Golf Course / Winter Sports Park Property	503,478	618,431	114,953
Governance and Administrative Services	-	-	-
<b>Total Operating Revenue</b>	<b>14,274,730</b>	<b>15,400,820</b>	<b>1,126,090</b>
<b>Operating Expenses (excludes Depreciation)</b>			
Water Department	4,564,081	5,130,659	566,578
Sewer Department	3,672,505	3,740,346	67,841
Parks Department	2,198,500	2,519,034	320,534
Recreation Department	1,028,363	1,076,158	47,795
Golf Course / Winter Sports Park Property	1,388,099	1,469,607	81,508
Governance and Administrative Services	-	-	-
<b>Total Operating Expenses</b>	<b>12,851,548</b>	<b>13,935,804</b>	<b>1,084,256</b>
<b>Net Operating Income (Loss)</b>	<b>1,423,182</b>	<b>1,465,016</b>	<b>41,834</b>
<b>Property Tax Revenue Allocation</b>			
Parks Operations	1,425,185	1,749,328	324,143
Recreation Operations	624,786	660,919	36,133
Golf / Winter Sports Park Operations	884,621	851,176	(33,445)
Available for Capital and Reserves	4,157,956	4,654,191	496,235
Debt Service	162,994	157,952	(5,042)
Water Rate Subsidy for Transition Plan	727,680	555,228	(172,452)
Sewer Commercial Rate Relief Program	-	-	-
<b>Total Property Tax</b>	<b>7,983,222</b>	<b>8,628,794</b>	<b>645,572</b>
<b>Non-Operating (Exclude Amortization)</b>			
Revenues	477,064	275,966	(201,098)
Expenses	(246,636)	(247,512)	(876)
Special Studies - Net Expenses	(841,483)	(805,704)	35,779
<b>Total Non-Operating Income (Expense)</b>	<b>(611,055)</b>	<b>(777,250)</b>	<b>(166,195)</b>
<b>Surplus (Deficit) Before Debt &amp; Capital</b>	<b>8,795,349</b>	<b>9,316,560</b>	<b>521,211</b>
<b>Debt Service Payments</b>			
Principal Payments	(118,949)	(121,094)	(2,145)
Interest Expense	(22,215)	(55,107)	(32,892)
Principal Payments- Utility Fund	(44,617)	-	44,617
<b>Total Debt Service Payments</b>	<b>(185,781)</b>	<b>(176,201)</b>	<b>9,580</b>
Capital Expenditures	(13,716,350)	(13,111,278)	605,072
Less: Grant Funded Project Reimbursements	292,178	33,000	(259,178)
<b>Net District Funded Capital</b>	<b>(13,424,172)</b>	<b>(13,078,278)</b>	<b>345,894</b>
<b>Other Non Operating</b>			
Other Financing Sources	5,400,000	5,200,000	(200,000)
Property Tax Transfer - from GF to Water	3,500,000	1,800,000	(1,700,000)
Property Tax Transfer to Water Fund from GF	(3,500,000)	(1,800,000)	1,700,000
<b>Total Surplus(Deficit)</b>	<b>\$ 585,396</b>	<b>\$ 1,262,081</b>	<b>\$ 676,685</b>
<b>Recap by Fund</b>			
Water	\$ 2,482,650	\$ 474,153	(2,008,497)
Sewer	169,229	339,361	170,132
General Fund	(2,066,483)	448,567	2,515,050
<b>Total Surplus(Deficit)</b>	<b>\$ 585,396</b>	<b>\$ 1,262,081</b>	<b>676,685</b>

**Tahoe City Public Utility District 2021 Budget**  
**Informational Only**  
**Combined Water and Sewer**  
**Statement of Revenues, Expenditures, Change in Net Position and Surplus (Deficit)**

	Budget 2020	Adopted Budget 2021	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Revenues</b>			
Base - Residential	\$ 5,083,404	\$ 5,605,392	\$ 521,988
Base - Commercial	470,492	535,396	64,904
Base - Fire Protection Svcs	253,644	290,964	37,320
Sewer - Residential	4,416,616	4,702,680	286,064
Sewer - Comm	892,972	928,980	36,008
Flat Permit & Inspection Fees	45,836	42,580	(3,256)
Permit & Inspect. Fees at Cost	6,300	4,800	(1,500)
Consumption - Residential	1,051,151	1,101,852	50,701
Consumption - Commercial	286,467	290,366	3,899
Connection Fees	33,000	39,000	6,000
Property Tax Used for Operations	727,680	555,228	(172,452)
Grant Revenue	1,200	-	(1,200)
Rental Income	22,074	22,110	36
Other	31,204	33,324	2,120
<b>Total revenue</b>	<b>13,322,040</b>	<b>14,152,672</b>	<b>830,632</b>
<b>Direct Operating Expenses</b>			
Personnel	3,198,760	3,313,292	114,532
Professional Services	84,150	72,250	(11,900)
Charges & Services	479,419	586,431	107,012
Materials & Supplies	727,859	761,876	34,017
Insurance	69,992	83,919	13,927
Utilities	340,399	389,406	49,007
<b>Total Direct Operating Expenses</b>	<b>4,900,579</b>	<b>5,207,174</b>	<b>306,595</b>
<b>Net Operating Income (Loss) Before Other Expenses, Allocations, and Non-Operating</b>	<b>8,421,461</b>	<b>8,945,498</b>	<b>524,037</b>
<b>Other Expenses and Project Recovery</b>			
Depreciation	(2,071,908)	(2,071,908)	-
Project recovery - Water	40,000	40,000	-
Project recovery - Sewer	65,004	70,004	5,000
Project recovery-Operating	33,500	33,500	-
<b>Total Other Expenses and Project Recovery</b>	<b>(1,933,404)</b>	<b>(1,928,404)</b>	<b>5,000</b>
<b>Less Direct Allocations</b>			
Governance & Admin. Services	(1,363,005)	(1,470,702)	(107,697)
Eng/Tech Svcs/GIS Allocation	(2,111,506)	(2,336,633)	(225,127)
<b>Total Allocations</b>	<b>(3,474,511)</b>	<b>(3,807,335)</b>	<b>(332,824)</b>
<b>Net Income before Non-Operating</b>	<b>3,013,546</b>	<b>3,209,759</b>	<b>196,213</b>
<b>Non-Operating Revenue and (Expenses)</b>			
Penalties Revenue	81,500	81,500	-
User Fee - Supplemental #6	21,670	-	(21,670)
Property Tax for Debt Service	23,291	18,249	(5,042)
Interest Income	153,102	138,102	(15,000)
Other Revenue	4,320	5,100	780
Other Financing Sources	5,400,000	5,200,000	(200,000)
Discounts Earned	60	60	-
Proceeds from asset Sales	3,360	3,360	-
County Collection Fee	(2,892)	(3,768)	(876)
Interest Expense	(1,461)	(36,498)	(35,037)
Project Recovery	(436,069)	(358,802)	77,267
<b>Total Non-Operating Revenue (Expenses)</b>	<b>5,246,881</b>	<b>5,047,303</b>	<b>(199,578)</b>
<b>Net Income before Other Non-Operating</b>	<b>8,260,427</b>	<b>8,257,062</b>	<b>(3,365)</b>
<b>Other Non Operating</b>			
Capital Grant Revenue	160,678	-	(160,678)
Property Tax Transfer - from GF to Water	3,500,000	1,800,000	(1,700,000)
<b>Total Other Non Operation</b>	<b>3,660,678</b>	<b>1,800,000</b>	<b>(1,860,678)</b>
<b>Change in Net Position</b>	<b>11,921,105</b>	<b>10,057,062</b>	<b>(1,864,043)</b>
<b>Adjustments for Cash Flow</b>			
Depreciation / Amortization	2,071,908	2,071,908	-
Debt Service Principal	(44,617)	-	44,617
Capital Expenditures	(11,296,517)	(11,315,456)	(18,939)
<b>Adjustments for Cash Flow</b>	<b>(9,269,226)</b>	<b>(9,243,548)</b>	<b>25,678</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 2,651,879</b>	<b>\$ 813,514</b>	<b>\$ (1,838,365)</b>
<b>Recap by Fund</b>			
Water	2,482,650	474,153	(2,008,497)
Sewer	169,229	339,361	170,132
<b>Total Surplus(Deficit)</b>	<b>\$ 2,651,879</b>	<b>\$ 813,514</b>	<b>\$ (1,838,365)</b>

**Tahoe City Public Utility District 2021 Budget**  
**Water Fund**  
**Statement of Revenues, Expenditures, Change in Net Position and Surplus (Deficit)**

	Budget 2020	Adopted Budget 2021	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Revenues</b>			
Base - Residential	\$ 5,083,404	\$ 5,605,392	\$ 521,988
Base-Commercial	470,492	535,396	64,904
Base - Fire Protection Svcs	253,644	290,964	37,320
Flat Permit & Inspection Fees	8,400	7,200	(1,200)
Permit & Inspect. Fees at Cost	5,100	3,600	(1,500)
Consumption - Residential	1,051,151	1,101,852	50,701
Consumption - Commercial	286,467	290,366	3,899
Connection Fees	18,000	24,000	6,000
Property Tax - Water Rate Transition	727,680	555,228	(172,452)
Grant Revenue	1,200	-	(1,200)
Rental Income	22,074	22,110	36
Other	7,800	8,100	300
<b>Total Revenues</b>	<u>7,935,412</u>	<u>8,444,208</u>	<u>508,796</u>
<b>Direct Operating Expenses</b>			
Personnel cost	1,663,780	1,843,906	180,126
Professional Services	64,000	53,000	(11,000)
Charges & Services	277,598	344,782	67,184
Materials & Supplies	435,978	460,077	24,099
Insurance	36,306	46,515	10,209
Utilities	254,202	294,616	40,414
<b>Total Direct Operating Expenses</b>	<u>2,731,864</u>	<u>3,042,896</u>	<u>311,032</u>
<b>Net Operating Income (Loss) Before Other Expenses, Allocations, and Non-Operating</b>	5,203,548	5,401,312	197,764
<b>Less Other Expense and Project Recovery</b>			
Depreciation	(1,511,568)	(1,511,568)	-
Project recovery - Water	40,000	40,000	-
Project recovery-Operating	16,750	16,750	-
<b>Total Other Expenses and Project Recovery</b>	<u>(1,454,818)</u>	<u>(1,454,818)</u>	<u>-</u>
<b>Less Direct Allocations</b>			
Governance & Admin. Services	(760,240)	(860,192)	(99,952)
Eng/Tech Svcs/GIS Allocation	(1,128,727)	(1,284,321)	(155,594)
<b>Total Allocations</b>	<u>(1,888,967)</u>	<u>(2,144,513)</u>	<u>(255,546)</u>
<b>Net Income before Other Non-Operating</b>	1,859,763	1,801,981	(57,782)
<b>Non-Operating Revenues and (Expenses)</b>			
Penalties Revenue	47,500	47,500	-
User Fee - Supplemental #6	21,670	-	(21,670)
Property Tax for Debt Service	23,291	18,249	(5,042)
Interest Income	53,106	48,102	(5,004)
Other Revenue	1,320	1,800	480
Other Financing Sources	5,400,000	5,200,000	(200,000)
Discounts Earned	60	60	-
Proceeds from asset Sales	360	360	-
County Collection Fee	(1,380)	(1,836)	(456)
Interest Expense	(1,461)	(36,498)	(35,037)
Project Recovery	(380,785)	(291,901)	88,884
<b>Total Non-Operating Revenues (Expenses)</b>	<u>5,163,681</u>	<u>4,985,836</u>	<u>(177,845)</u>
<b>Net Income before Other Non-Operating</b>	7,023,444	6,787,817	(235,627)
<b>Other Non Operating</b>			
Capital Grant Revenue	160,678	-	(160,678)
Property Tax Transfer - from GF to Water	3,500,000	1,800,000	(1,700,000)
<b>Change in Net Position</b>	<u>\$ 10,684,122</u>	<u>8,587,817</u>	<u>\$ (2,096,305)</u>
<b>Adjustments for Cash Flow</b>			
Depreciation / Amortization	1,511,568	1,511,568	-
Debt Service Principal	(44,617)	-	44,617
Capital Expenditures / Goodwill	(9,668,423)	(9,625,232)	43,191
<b>Total Adjustments for Cash Flow</b>	<u>(8,201,472)</u>	<u>(8,113,664)</u>	<u>87,808</u>
<b>Total Surplus(Deficit)</b>	<u>\$ 2,482,650</u>	<u>474,153</u>	<u>\$ (2,008,497)</u>
<b>Beginning Cash January 1</b>		<u>5,781,833</u>	
<b>Ending Cash December 31</b>		<u>6,255,986</u>	

**Tahoe City Public Utility District 2021 Budget**  
**Sewer Fund**  
**Statement of Revenues, Expenditures, Change in Net Position and Surplus (Deficit)**

	Budget 2020	Adopted Budget 2021	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Revenues</b>			
Sewer - Residential	\$ 4,416,616	\$ 4,702,680	\$ 286,064
Sewer - Comm	892,972	928,980	36,008
Flat Permit & Inspection Fees	37,436	35,380	(2,056)
Permit & Inspect. Fees at Cost	1,200	1,200	-
Connection Fees	15,000	15,000	-
Other	23,404	25,224	1,820
<b>Total Revenues</b>	5,386,628	5,708,464	321,836
<b>Direct Operating Expenses</b>			
Personnel	1,534,980	1,469,386	(65,594)
Professional services	20,150	19,250	(900)
Charges and services	201,821	241,649	39,828
Materials and supplies	291,881	301,799	9,918
Insurance	33,686	37,404	3,718
Utilities	86,197	94,790	8,593
<b>Total Direct Operating Expenses</b>	2,168,715	2,164,278	(4,437)
<b>Net Operating Income (Loss) Before Other Expenses, Allocations, and Non-Operating Expenses</b>	3,217,913	3,544,186	326,273
<b>Less Other Expense and Project Recovery</b>			
Depreciation	(560,340)	(560,340)	-
Project recovery - Sewer	65,004	70,004	5,000
Project recovery-Operating	16,750	16,750	-
<b>Total Other Expenses and Project Recovery</b>	(478,586)	(473,586)	5,000
<b>Less Direct Allocations</b>			
Governance & Admin. Services	(602,765)	(610,510)	(7,745)
Eng/Tech Svs/GIS Allocation	(982,779)	(1,052,312)	(69,533)
<b>Total Allocations</b>	(1,585,544)	(1,662,822)	(77,278)
<b>Net Income before Other Non-Operating</b>	1,153,783	1,407,778	253,995
<b>Non-Operating Revenues and Expenses</b>			
Penalties Revenue	34,000	34,000	-
Interest Income	99,996	90,000	(9,996)
Other Revenue	3,000	3,300	300
Proceeds from asset Sales	3,000	3,000	-
County Collection Fee	(1,512)	(1,932)	(420)
Project Recovery	(55,284)	(66,901)	(11,617)
<b>Total Non-Operating Revenues (Expenses)</b>	83,200	61,467	(21,733)
<b>Net Income before Other Non-Operating</b>	1,236,983	1,469,245	232,262
<b>Other Non Operating</b>	-	-	-
<b>Change in Net Position</b>	1,236,983	1,469,245	232,262
<b>Adjustments for Cash Flow</b>			
Depreciation	560,340	560,340	-
Capital Expenditures	(1,628,094)	(1,690,224)	(62,130)
Other	-	-	-
	(1,067,754)	(1,129,884)	(62,130)
<b>Total Surplus(Deficit)</b>	<u>\$ 169,229</u>	<u>\$ 339,361</u>	<u>\$ 170,132</u>
<b>Beginning Cash January 1, 2021</b>		8,385,584	
<b>Ending Cash December 31, 2021</b>		<u>\$ 8,724,945</u>	

**Tahoe City Public Utility District 2021 Budget**  
**Engineering Department Budget Schedules**  
 Combined Dept. 35 & Dept. 70

	Budget 2020	Adopted Budget 2021	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Direct Operating Expenses</b>			
Personnel	\$ 1,528,040	\$ 1,648,244	\$ 120,204
Professional Services	15,400	29,400	14,000
Charges & Services	28,533	23,615	(4,918)
Materials & Supplies	10,615	10,007	(608)
Insurance	16,020	18,828	2,808
Utilities	1,200	1,200	-
<b>Total Direct Operating Expenses</b>	<b>1,599,808</b>	<b>1,731,294</b>	<b>131,486</b>
<b>Net Operating Income (Loss) Before Other Direct Expenses and Allocations</b>	<b>\$ (1,599,808)</b>	<b>\$ (1,731,294)</b>	<b>\$ (131,486)</b>
<b>Other Direct Expenses and Project Recovery</b>			
Project recovery - Water	388,336	436,278	47,942
Project recovery-Sewer	171,990	172,534	544
Project recovery - GSS/Parks/Rec	326,756	336,870	10,114
Project recovery-Operating	185,004	196,704	11,700
<b>Total Other Direct Expenses and Project Recovery</b>	<b>1,072,086</b>	<b>1,142,386</b>	<b>70,300</b>
<b>Allocations and Project Recovery</b>			
Governance & Support Services	(450,686)	(502,160)	(51,474)
Engineering Allocation	978,408	1,091,068	112,660
<b>Total Allocations</b>	<b>527,722</b>	<b>588,908</b>	<b>61,186</b>
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	Budget 2020	Adopted Budget 2021	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Revenues</b>			
Flat Permit & Inspection Fees	\$ 45,836	\$ 42,580	\$ (3,256)
Permit & Inspect. Fees at Cost	6,300	4,800	(1,500)
Grant Revenue	1,200	-	(1,200)
<b>Total revenue</b>	<b>53,336</b>	<b>47,380</b>	<b>(5,956)</b>
<b>Direct Operating Expenses</b>			
Personnel cost	812,134	896,592	84,458
Professional Services	10,000	10,000	-
Charges & Services	67,804	67,808	4
Materials & Supplies	17,369	20,711	3,342
Insurance	17,340	20,948	3,608
Utilities	1,140	1,140	-
<b>Total Direct Operating Expenses</b>	<b>925,787</b>	<b>1,017,199</b>	<b>91,412</b>
<b>Net Income (Loss) Before Non-Operating and Allocations</b>	<b>\$ (872,451)</b>	<b>\$ (969,819)</b>	<b>\$ (97,368)</b>
<b>Allocations</b>			
Governance & Support Services	(260,975)	(291,810)	(30,835)
Tech Svs and GIS Allocation	1,133,426	1,261,629	128,203
<b>Total Allocations</b>	<b>872,451</b>	<b>969,819</b>	<b>97,368</b>
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tahoe City Public Utility District 2013 Program Summary  
Engineering Department Budget Schedules  
Special Studies Dept. 20.36**

	Budget 2020	Adopted Budget 2021	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Operating Expenses:</b>			
Professional services	\$ 841,483	\$ 799,954	\$ (41,529)
Charges and services	-	5,750	5,750
Materials and supplies	-	-	-
<b>Total Direct Operating Expenses</b>	<b>841,483</b>	<b>805,704</b>	<b>(35,779)</b>
<b>Net Operating Income (Loss)</b>	<b>\$ (841,483)</b>	<b>\$ (805,704)</b>	<b>\$ 35,779</b>
<b>Allocations &amp; Project Recovery</b>			
Engineering Allocation	-	-	-
Project recovery-Operating	841,483	805,704	(35,779)
<b>Total Other Expenses and Project Recovery</b>	<b>841,483</b>	<b>805,704</b>	<b>(35,779)</b>
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Tahoe City Public Utility District 2021 Budget**  
**All Parks, Golf Course & Winter Sports Park and Recreation Combined**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**

	Budget 2020	Adopted Budget 2021	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Revenues</b>			
User Fee	\$ 694,567	\$ 758,689	\$ 64,122
Season Pass Revenue	123,889	164,550	40,661
Retail Sales	23,015	25,350	2,335
Sidewalk Assessment Revenue	26,437	26,970	533
Grant Revenue	28,395	27,365	(1,030)
Golf Lesson Revenue	3,935	3,935	-
Rental Income	208,558	220,125	11,567
Maintenance Svs Revenue	393,012	393,468	456
Other	178,562	182,924	4,362
<b>Total Revenue</b>	<b>1,680,370</b>	<b>1,803,376</b>	<b>123,006</b>
<b>Direct Operating Expenses</b>			
Personnel	2,333,697	2,484,642	150,945
Professional services	22,800	20,800	(2,000)
Charges and services	480,573	562,349	81,776
Materials and supplies	722,891	806,964	84,073
Insurance	57,180	70,794	13,614
Utilities	218,968	238,850	19,882
<b>Total Direct Operating Expenses</b>	<b>3,836,109</b>	<b>4,184,399</b>	<b>348,290</b>
<b>Net Operating Income (Loss) Before Other Expenses, Project Recovery and Allocations</b>	<b>(2,155,739)</b>	<b>(2,381,023)</b>	<b>(225,284)</b>
<b>Non Direct Operating Expenses</b>			
Governance & Admin. Services allocation	(615,450)	(695,517)	(80,067)
Eng/Tech Svs/GIS allocation	(53,665)	(63,445)	(9,780)
Project recovery - Operating	(109,738)	(121,438)	(11,700)
<b>Total Non Direct Operating Expenses</b>	<b>(778,853)</b>	<b>(880,400)</b>	<b>(101,547)</b>
Property Tax Used for Operations	2,934,592	3,261,423	326,831
<b>Net Revenue, Direct, Non-Direct Operating Expense and Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Operating Revenue and Expenses</b>			
Property Tax Available for Capital/Reserves	4,157,956	4,654,191	496,235
Interest Income	175,000	42,004	(132,996)
Other Revenue	37,512	5,300	(32,212)
Discounts Earned	180	180	-
Proceeds from asset Sales	360	360	-
County Collection Fee	(107,496)	(107,496)	-
Project Recovery	(541,662)	(583,150)	(41,488)
<b>Total Non-Operating Revenue (Expenses)</b>	<b>3,721,850</b>	<b>4,011,389</b>	<b>289,539</b>
<b>Net Income before Other Non-Operating</b>	<b>3,721,850</b>	<b>4,011,389</b>	<b>289,539</b>
<b>Other Non Operating</b>			
Capital Grant Revenue	131,500	33,000	(98,500)
Capital outlay	(2,419,833)	(1,795,822)	624,011
Property Tax Transfer to Water Fund from GF	(3,500,000)	(1,800,000)	1,700,000
<b>Change in Fund Balance</b>	<b>\$ (2,066,483)</b>	<b>\$ 448,567</b>	<b>\$ 2,515,050</b>
<b>Beginning Cash January 1</b>		<b>8,875,558</b>	
<b>Ending Cash December 31</b>		<b>\$ 9,324,125</b>	

**Tahoe City Public Utility District 2021 Budget  
Parks Department  
Parks Summary (Depts 11 - 19)**

	Budget 2020	Adopted Budget 2021	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Revenues</b>			
User Fee	\$ 95,895	\$ 101,385	\$ 5,490
Season Pass Revenue	13,466	13,466	-
Sidewalk Assessment Revenue	26,437	26,970	533
Rental Income	116,195	112,345	(3,850)
Maintenance Svs Revenue	393,012	393,468	456
Other	128,310	122,072	(6,238)
<b>Total Revenue</b>	773,315	769,706	(3,609)
<b>Direct Operating Expenses</b>			
Personnel cost	1,122,146	1,201,957	79,811
Professional services	19,900	17,900	(2,000)
Charges and services	222,395	295,706	73,311
Materials and supplies	488,670	551,775	63,105
Insurance	26,868	33,156	6,288
Utilities	167,060	176,668	9,608
<b>Total Direct Operating Expenses</b>	2,047,039	2,277,162	230,123
<b>Net Operating Income (Loss) Before Other Expenses, Project Recovery and Allocations</b>	(1,273,724)	(1,507,456)	(233,732)
<b>Other Operating Expenses and Project Recovery</b>			
Project recovery - Operating	(103,238)	(114,938)	(11,700)
<b>Total Other Operating Expenses and Project Recovery</b>	(103,238)	(114,938)	(11,700)
<b>Allocations</b>			
Parks allocation	349,918	356,071	6,153
Parks & Rec. Admin. allocation	(92,740)	(104,664)	(11,924)
Governance & Admin. Services allocation	(251,736)	(314,896)	(63,160)
Eng/Tech Svs/GIS allocation	(53,665)	(63,445)	(9,780)
<b>Total Allocations</b>	(48,223)	(126,934)	(78,711)
Property Tax Used for Operations	1,425,185	1,749,328	324,143
<b>Net Operating Income</b>	\$ -	\$ -	\$ -

**Tahoe City Public Utility District 2021 Budget  
Golf Course & Winter Sports Park (Depts 31 - 34)  
Net Operating Income**

	Budget 2020	Adopted Budget 2021	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Revenues</b>			
User Fee	\$ 270,502	\$ 314,542	\$ 44,040
Season Pass Revenue	110,423	151,084	40,661
Retail Sales	23,015	25,350	2,335
Golf Lesson Revenue	3,935	3,935	-
Rental Income	92,363	107,780	15,417
Other	3,240	15,740	12,500
<b>Total Revenues</b>	<u>503,478</u>	<u>618,431</u>	<u>114,953</u>
<b>Direct Operating Expenses</b>			
Personnel cost	418,537	449,578	31,041
Professional services	2,300	2,300	-
Charges and services	111,488	116,116	4,628
Materials and supplies	162,839	166,178	3,339
Insurance	10,692	13,257	2,565
Utilities	47,342	57,616	10,274
<b>Total Direct Operating Expenses</b>	<u>753,198</u>	<u>805,045</u>	<u>51,847</u>
<b>Net Operating Income (Loss) Before Other Expenses, Project Recovery and Allocations</b>	\$ (249,720)	\$ (186,614)	\$ 63,106
<b>Other Operating Expenses and Project Recovery</b>			
Project recovery - Operating	(6,500)	(6,500)	-
<b>Total Other Operating Expenses and Project Recovery</b>	<u>(6,500)</u>	<u>(6,500)</u>	<u>-</u>
<b>Allocations</b>			
Parks allocation	(349,918)	(356,071)	(6,153)
Parks & rec. admin allocation	(68,869)	(72,373)	(3,504)
Governance & Support Services	(209,614)	(229,618)	(20,004)
<b>Total Allocations</b>	<u>(628,401)</u>	<u>(658,062)</u>	<u>(29,661)</u>
Property Tax Used for Operations	884,621	851,176	(33,445)
<b>Net Operating Income</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tahoe City Public Utility District 2021 Budget  
Recreation Summary (Depts 21-29)  
Operating and Net Income**

	Budget 2020	Adopted Budget 2021	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Revenues</b>			
User Fee	\$ 328,170	\$ 342,762	\$ 14,592
Grant Revenue	28,395	27,365	(1,030)
Other	47,012	45,112	(1,900)
<b>Total revenue</b>	403,577	415,239	11,662
<b>Direct Operating Expenses</b>			
Personnel cost	602,400	631,509	29,109
Professional Services	600	600	-
Charges & Services	142,735	146,199	3,464
Materials & Supplies	70,622	88,251	17,629
Insurance	15,012	18,783	3,771
Utilities	2,766	2,766	-
<b>Total Direct Operating Expenses</b>	834,135	888,108	53,973
<b>Net Operating Income (Loss) Before Other Expenses, Project Recovery and Allocations</b>	(430,558)	(472,869)	(42,311)
<b>Allocations</b>			
Parks & Rec. Admin. allocation	(40,128)	(37,047)	3,081
Governance & Admin. Services allocation	(154,100)	(151,003)	3,097
<b>Total Allocations</b>	(194,228)	(188,050)	6,178
Property Tax Used for Operations	624,786	660,919	36,133
<b>Net Operating Income</b>	\$ -	\$ -	\$ -

**Tahoe City Public Utility District 2021 Budget**  
Parks and Recreation Admin. (Dept. 10.90)

	Budget 2020	Adopted Budget 2021	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Operating Expenses</b>			
Personnel cost	\$ 190,614	\$ 201,598	\$ 10,984
Charges & Services	3,955	4,328	373
Materials & Supplies	760	760	-
Insurance	4,608	5,598	990
Utilities	1,800	1,800	-
Parks & Rec. Admin. allocation	(201,737)	(214,084)	(12,347)
<b>Total Operating Expenses</b>	-	-	-
<b>Net Operating Income</b>	\$ -	\$ -	\$ -

**Tahoe City Public Utility District 2021 Budget  
 Governance & Administrative Services  
 Expenses and Allocation  
 Department 90-10 and 90-43**

	Budget 2020	Adopted Budget 2021	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Revenues</b>			
Other	\$ -	\$ -	-
<b>Total revenue</b>			
<b>Operating Expenses</b>			
Personnel cost	\$ 1,996,924	\$ 2,185,412	\$ 188,488
Professional Services	195,940	238,840	42,900
Charges & Services	362,915	395,403	32,488
Materials & Supplies	165,896	161,948	(3,948)
Insurance	41,772	51,388	9,616
Utilities	46,155	46,683	528
Governance & Support Services	(2,782,120)	(3,052,192)	(270,072)
Project recovery - Operating	(27,482)	(27,482)	-
<b>Total Operating Expenses</b>	-	-	-
<b>Net Operating Income</b>	\$ -	\$ -	\$ -

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

	Budget 2020	Adopted Budget 2021	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Non-Operating Revenue and Expenses</b>			
Property Tax for Debt Service	139,703	139,703	-
Assessment Revenue	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
<b>Total Non-Operating Revenue and Expenses</b>	139,703	139,703	-
<b>Debt Service Paid with Property Tax</b>			
Interest Expense	(20,754)	(18,609)	2,145
Principal	(118,949)	(121,094)	(2,145)
<b>Change in Fund Balance</b>	\$ -	\$ -	\$ -

**2021**

**Capital Plans**

**Tahoe City Public Utility District  
Water  
2021 Adopted Capital Budget**

<b>ENGINEERING PROJECTS</b>	<b>Amount</b>
Public Projects Relocations/Upgrades (EIP)	\$10,000
Timberland Water System Metering and Distribution Improvements CLOSEOUT	10,000
Madden Creek Water System Interconnection and Dist. Improvements - Phase 1 & Phase 2 P&D/CONST	2,369,903
Tahoe Cedars Water System Interconnection and Dist. Improvements – Phase 2 P&D	347,548
West Lake Tahoe Regional Water Treatment Plant CONST	5,140,185
Rubicon Wells 2 & 3 - Backup Power Project P&D	118,219
Lower Meeks Bay PRV P&D/CONST	72,626
Rubicon Tank No. 1 Water Feed Line Replacement P&D	43,500
West Shore Storage Augmentation Project	550,000
Madden Creek Water System Distribution Improvements P&D	250,000
Tahoe Cedars Water System Distribution Improvements P&D	500,000
	<hr/> \$9,411,981
 <b>OPERATIONAL PROJECTS</b>	
Lake Forest Water System - Abandon Existing LFWC Facilities CONST	\$15,000
Tahoe Cedars System Upgrades (Immediate)	20,000
Madden Creek System Upgrades (Immediate) CONST	7,000
Timberland System Upgrades (Immediate) CONST	8,000
Cedar Point Condo Water Service Line Replacements CONST	45,000
Replace Telemetry RTUs (Water and Sewer Dept.s) (60% Water Share) CONST	40,500
	<hr/> <b>135,500</b>
 <b>District Funded Water Capital</b>	<hr/> <b>\$9,547,482</b> <hr/>

**Tahoe City Public Utility District  
Sewer  
2021 Adopted Capital Budget**

<b>ENGINEERING PROJECTS</b>	<u><b>Amount</b></u>
Line Replacement/Sliplining /Manhole Rehabilitation /Lateral Repairs P&D/CONST	\$50,000
Tahoe City Residential Sewer System Rehabilitation P&D/CONST	376,954
McKinney Sewer Pump Station - WLTRWTP Modifications CONST	114,939
Sewer Pump Station (SPS) - Storage Improvement - Lonely Gulch P&D	42,008
SPS Storage Improvement - Water's Edge P&D	40,622
SPS Storage Improvement - North Lane P&D	37,265
Force Main Improvement - Park Terrace P&D	23,275
Dollar/Edgewater Lakefront Sewer Line Replacement P&D	363,411
Emergency Bypass Facilities (Pump Stations & Force Mains)	198,000
	<hr style="border-top: 1px solid black;"/> \$1,246,474
 <b>OPERATIONAL PROJECTS</b>	
Lonely Gulch Pump Station Generator Replacement CONST	\$10,000
Satellite Pump Station Controls CONST	25,000
Spare Pumps PURCH	50,000
Transfer Switch Replacement P&D/CONST	51,000
Pump Station Flow Meters & Bypass Ports CONST	50,000
 Replace Telemetry RTUs (Sewer and Water) (40% Sewer Share) P&D/CONST	 30,000
Bay Vista Generator Installation CONST	20,000
Tahoma Generator Installation CONST	20,000
Portable Flow Meters PURCH	10,000
	<hr style="border-top: 1px solid black;"/> <b>\$266,000</b>
 <b>District Funded Sewer Capital</b>	 <hr style="border-top: 3px double black;"/> <b>\$1,512,474</b>

**Tahoe City Public Utility District  
Parks, Recreation, Golf Course/Winter Sports Parks  
2021 Adopted Capital Budget**

<b>ENGINEERING PROJECTS</b>	<b>Amount</b>	<b>Secured/Unsecured Grants</b>	<b>Net District Funded</b>
Lakeside Trail Phase IIA - Wood Plank Replacement	\$18,500	\$ -	\$18,500
Lakeside Trail Phase IIB – Asphalt Replacement	25,000	-	25,000
TCGC Operational Improvement Projects (Paths/Poles/Bunkers/etc.)	50,000	-	50,000
TCGC/TCWSP - Drainage Repairs/Rehabilitation	235,000	-	235,000
TCGC/WSP - Maintenance Facility Replacement Project	175,920	-	175,920
401 West Lake Blvd. Building Improvement Project	645,500	-	645,500
401 West Lake Blvd. Grounds Improvements	280,000	-	280,000
Indoor Play Center - 401 W. Lake Blvd.	13,000	13,000	-
Rideout Gym Scoreboard	7,400	-	7,400
Skylandia Beach Stair Replacement	20,000	20,000	-
	<b>\$1,470,320</b>	<b>\$33,000</b>	<b>\$1,437,320</b>
<b>EQUIPMENT</b>			
Honda 1336 Snowblower(s) - 2	\$17,500	\$ -	\$17,500
Turfco Triwave Seeder 60	20,000	-	20,000
	<b>\$37,500</b>	<b>\$0</b>	<b>\$37,500</b>
<b>District Funded Parks &amp; Recreation Capital</b>	<b>\$1,507,820</b>	<b>\$33,000</b>	<b>\$1,474,820</b>

**Tahoe City Public Utility District**  
**2021 Adopted Capital Budget**  
**Governance & Administrative Support**

<b>Project Description</b>	<b>2021</b>
1 Server Replacements	\$ 9,000
2 Administration Office Copiers (2)	50,000
3 Front Administration Office Copier	15,000
4 401 WLB Office Copier	15,000
5 Board Rm Hybrid Meeting Webcast System Improvement Project	20,500
<b>District Funded Capital</b>	<b>\$ 109,500</b>

**Tahoe City Public Utility District  
District Wide  
2021 Adopted Vehicle Capital**

<b>Vehicle Description</b>		<b><u>Amount</u></b>
2012 Ford F-550	Unit #10, Utilities	\$98,000
1995 Ford F-800 Dump	Unit #60, Parks and Utilities	115,000
2009 Chevy 4x4 Van	Unit #30, Recreation	49,000
2008 Ford F-350 Flatbed	Unit #31, Parks	72,000
TV Van Electronics	Equipment Upgrade, Utilities	<u>100,000</u>
		<b><u>\$434,000</u></b>