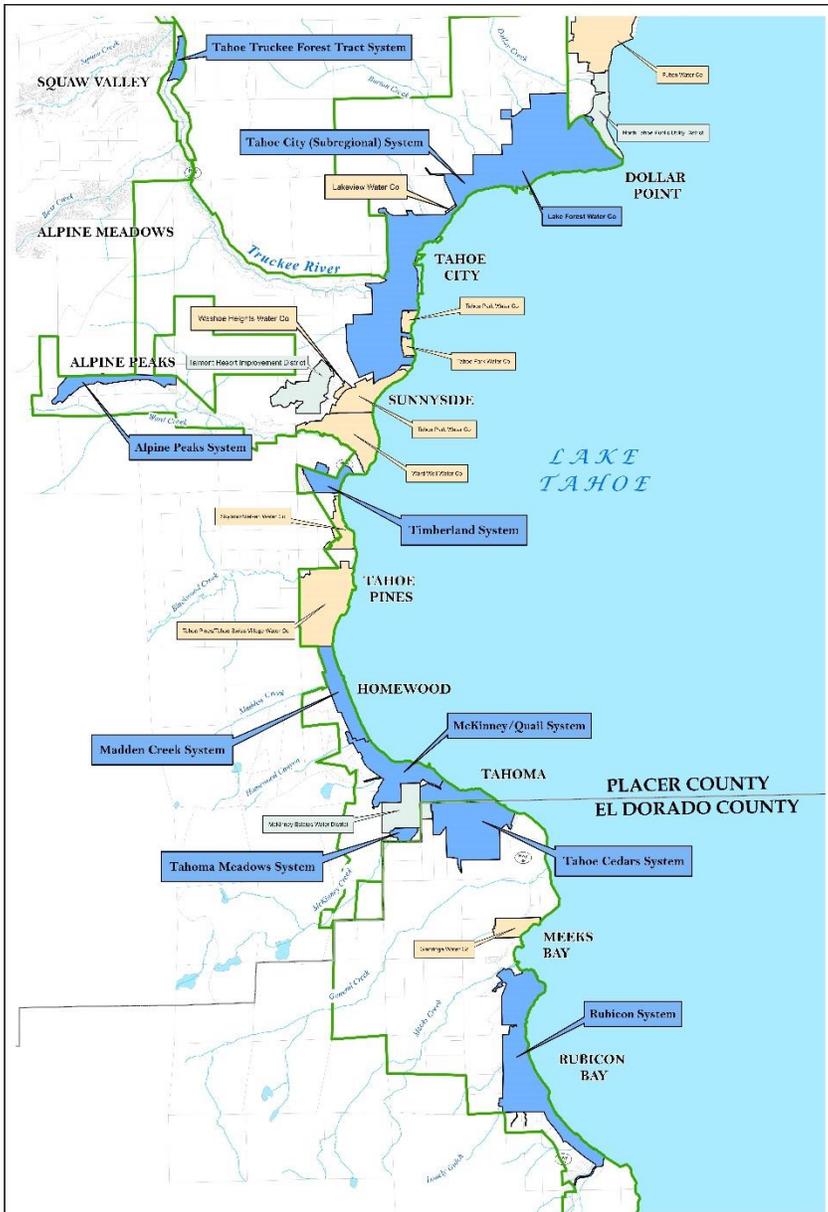


# Fiscal Year 2018

## Annual Budget



**TAHOE CITY PUBLIC UTILITY DISTRICT**  
 P.O. BOX 5248  
 TAHOE CITY, CA 96145  
 (530) 535-7100

**DISTRICT SERVICE AREA  
 WATER PURVEYORS**

SHEET: **1**  
 OF 01



**Tahoe City Public Utility District**

Adopted November 17, 2017

## Tahoe City Public Utility District Board Members



**General Manger, Sean Barclay**  
**District Engineer/Assistant General Manager, Matt Homolka**  
**Director of Utilities, Tony Laliotis**  
**Chief Financial Officer/Treasurer, Ramona Cruz**  
**Director of Parks and Recreation, Valli Murnane**

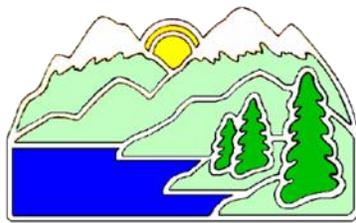
### **MISSION STATEMENT**

***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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# RESOLUTION NO. 17-35 ADOPTION OF THE OPERATING AND CAPITAL BUDGETS

## TAHOE CITY PUBLIC UTILITY DISTRICT RESOLUTION NO. 17-35 ADOPTING THE OPERATING AND CAPITAL BUDGETS FOR 2018

**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, 2018 and ending December 31, 2018, which budget is attached as Exhibit A; and,

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

**WHEREAS**, the Board of Directors has reviewed the Proposed Annual Budget through various Committee meetings and two Board Workshops; and,

**WHEREAS**, expenditures as recommended by the Board of Directors for all operating expenditures, excluding depreciation, total \$12,012,490, non-operating expenditures total \$144,240, debt service payments total \$532,351, and expenditures for all capital improvement projects total \$18,442,430, the result of which is a combined total for all funds of \$31,131,511 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 17th day of November, 2017, at a meeting of the Board of Directors of the Tahoe City Public Utility District by the following vote:

AYES: Treabess, Zumwalt, Wilkins, Pang, Friedman

NOES: None

ABSENT: None

TAHOE CITY PUBLIC UTILITY DISTRICT

  
\_\_\_\_\_  
Judy Friedman, President

ATTEST:

  
\_\_\_\_\_  
Terri Viehmann, District Clerk

## **BUDGET MESSAGE**

### **Fiscal Year 2018**

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

The Tahoe City Public Utility District has a long and proud tradition of service and success. Our past success and our future potential is rooted in our deep commitment to service and excellence. We live in an age of rapid change and high expectations – our future success and reputation will continue to be built with every interaction we have with our customers and with each other. We take that responsibility seriously and our District Core Values will continue to guide our efforts.

As your new General Manager, I am honored to present the Fiscal Year 2018 Annual Budget (2018 Budget) and 2018 Capital Improvement Plan (2018 Capital) for the District. These documents are the results of your overall policy direction and staff's diligent planning, and serve as a guide for District expenditures for the next 12 months. These budgets allow us to continue delivering the high level of customer service and continued financial stability you expect and deserve from us.

The 2018 Budget and 2018 Capital Plan reflect the Board's priorities as outlined in the Strategic Plan. Staff use the Strategic Plan as both a long-term and annual guide in determining services, service levels and capital projects for the community, while always keeping financial and operational sustainability at the forefront. The District's strategic plan by department is found on pages 26-31.

This year's combined 2018 Budget and 2018 Capital Plan anticipates \$31,131,511 in total expenditures, \$12,012,490 in operating, \$18,442,430 in capital, \$144,240 in non-operating, and \$532,351 for debt service respectively.

2018 marks a big change in our utility operations as we begin the year by acquiring three new water systems; Madden Creek, Tahoe Cedars, and Timberland. These acquisitions increase our water customer base by approximately 36% and represent a significant step toward consolidation of all water systems within our District boundaries. We will also see our first full season of direct operations of the Tahoe City Winter Sports Park, and the second season of direct operations of the Tahoe City Golf Course. Along with these operational changes, the District continues to maintain a full capital project schedule.

The 2018 direct operating expenses (excluding depreciation, project recovery and allocations) are budgeted to increase 10.6% or \$1,213,874 higher than the 2017 operating budget. This increase is largely due to new positions added to support the newly acquired water systems, the growth in the number of facilities under management and the administrative activities associated with these new and increased operations. Operating expenses continue to be impacted by cost of living adjustments and increases to pension, other post-employment benefits, and health costs. Two important 2018 Measures are the development of strategic policies to address rising pension costs and to beginning a Long-Term Financial Planning process to strategically address long-term capital investment requirements.

The District continues to work toward achieving its infrastructure renewal goals while providing sufficient resources for day-to-day District operations. The 2018 capital budget is 4% (\$809,440) higher than 2017. Several projects planned for 2017 were deferred to 2018. A significant portion of the 2018 capital budget is comprised of the \$4.6 million required for the purchase of the two water systems referred to above and \$1.8 million to construct interconnections from these systems to existing District systems. The construction of the new Bunker Water Storage Tank and the West Lake Tahoe Regional Water Treatment Plant are two large capital projects within the 2018 capital budget. Staff continues to work with the State Water Resource

Control Board to explore construction funding opportunities for the West Lake Tahoe Regional Water Treatment Plant and will pursue construction and meter funding as well for the newly acquired water systems.

Excluding property tax and grant revenue, overall operating revenues are projected to increase by 14.5%. The majority of the increase in revenue is derived from an increase of \$1,143,880 in water revenue, \$318,444 in sewer revenue, \$31,286 in parks revenue and \$77,588 in golf course revenue. The increase in water revenue is primarily the result of adding 1,561 new water customers. An additional increase in water revenue is due to the increase in water rates, which were set at the maximum Proposition 218 level for the year 2018. The sewer revenue increase was the result of a modest increase in the base sewer rate, though still below the maximum Proposition 218 level. Parks will see a modest increases in revenue with the majority coming from the golf course property operation. Property tax revenue is up by \$575,819 or 9.4% due to anticipated increase in assessed values and more accurate forecasting.

Staff will continue producing and maintaining forecasts, cash flow analysis, and a District combined five-year roll-up projection to ensure continued financial stability and sustainability. Staff will continue to focus attention on changing circumstances, including rising pension costs, health care costs, and impacts from the Affordable Care Act excise tax scheduled for implementation in 2020.

I hope you find the 2018 Budget Book helpful as a communication tool to foster understanding of, and visibility into the District's operational and capital planning. It provides both general overviews and specific information into the individual departments' budget schedules and capital plans.

This 2018 Budget Book is a continuation of our commitment to ongoing, open and transparent governance. The District will continue to add to and enhance financial transparency efforts in 2018 by upgrading our outdated website, continuing to expand our use of OpenGov, and continuing our commitment to the District's Core Values.

Many organizations aspire to excellence. But very few have the resources required: talented professionals, a supportive and challenging work environment, and a commitment to making a difference. This District has proven it has all three in abundance, and as the new General Manager, it is an honor for me to lead and serve this great organization and our community.

Sincerely,



Seam Barclay  
General Manager



## EXECUTIVE SUMMARY

The 2018 Budget is prepared for a 12-month period and addresses all the revenues 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 2018 Budget also demonstrates the sustainability of operations for not only the next 12 months, but into the future as well. The 2018 Budget Book Sections include a 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 2018 Budget Book are; Resolution No. 17-35 Adoption of the Operation and Capital Budgets, Budget Message, Executive Summary, Budget Overview, 2018 All District Combined Budget Schedule, Utility Combined, Parks, Golf and Recreation, Governance and Administrative Services, Non-Operating and Debt Service, Personnel, and 2018-2022 Five-Year Capital.

### **Mission Statement Vision 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 following Vision Statement reminds us who we are and what we do every day, now and in the future.

*We are a local government agency, dedicated to providing outstanding public service and collaborative leadership, now and in the future.*

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 and working cohesively as a team. The core value statements are as follows:

#### **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.*

## **Overview of Tahoe City Public Utility District**

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 eight separate water systems and parks, golf, facilities and recreation services throughout the TCPUD. It operates and maintains 23 miles of bike trails, parks, beaches, boat launching facility, campground and the Tahoe City downtown sidewalks. In addition, TCPUD sponsors numerous recreation programs, operates the Fairway Community Center and rents community buildings and fields for the benefit of residents and visitors.

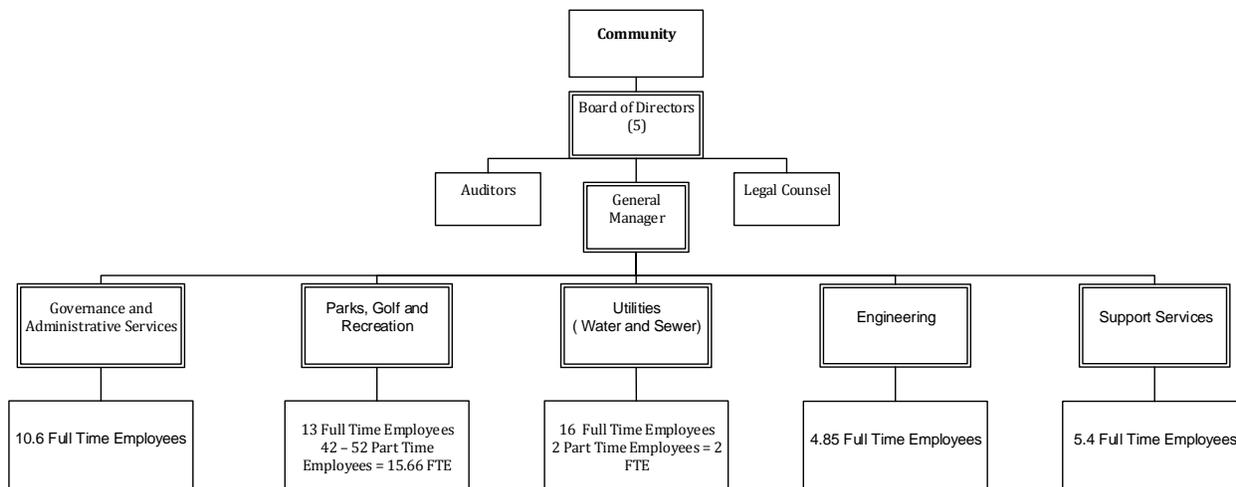
Water service is provided in eight separate systems and serves approximately 75% of the homes and businesses in TCPUD.

- Water customers – 5,701
- Sewer customers – 7,689
- 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 new General Manager Sean Barclay, 50 full time employees and approximately 54 seasonal and part-time employees provide the listed services. Employees serve in five departments: Utilities, Parks, Golf and Recreation, Engineering, Support Services and Governance and Administrative Services.

The following is the TCPUD 2018 Organizational Chart:



### **Sustainability of Operations**

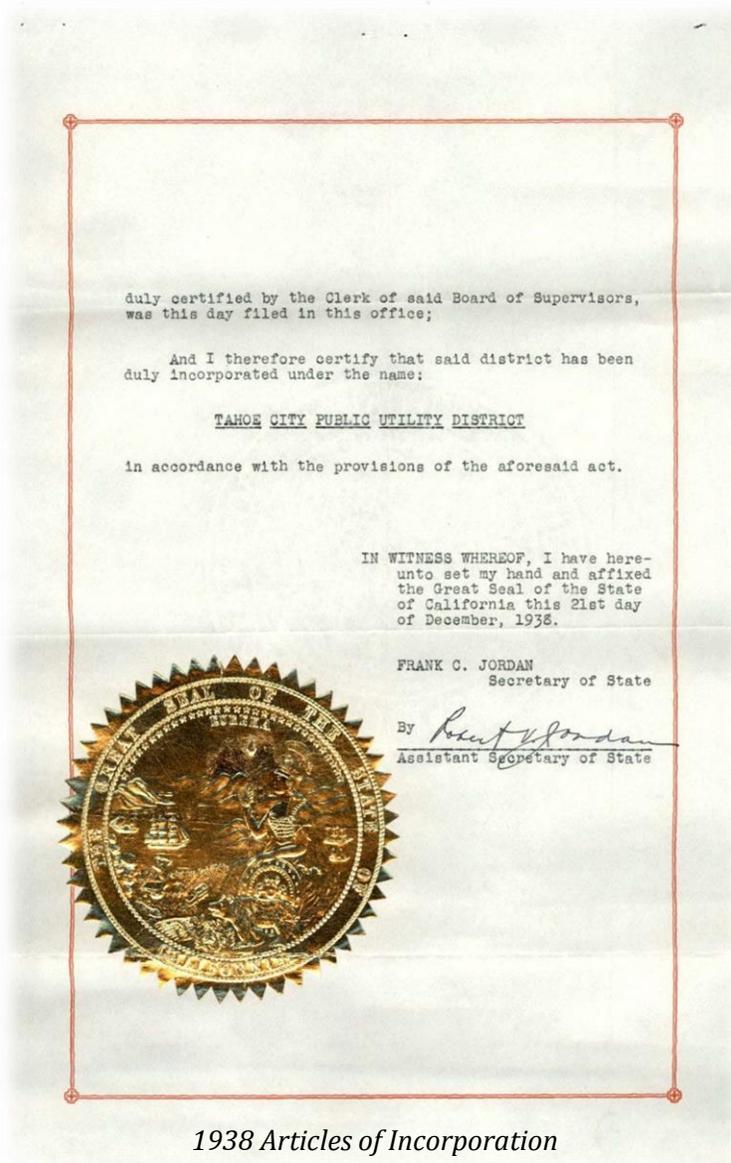
Developing and adopting budgets that support TCPUD goals and generating the required resources is a continuous process and does not stop when the budget is adopted. Though the 2018 budget plan looks at the next 12 months, it's prudent that TCPUD look beyond 12 months to ensure the sustainability of operations and services. During 2018, TCPUD will begin a long-term financial planning process to prepare for near-term and long-term needs providing the foundation for sustainability into the future.

Revenue is a critical piece to sustainability for all of TCPUD's operations. In preparing for 2018, TCPUD continues to budget water consumption at levels below those anticipated by the 2014 Water and Sewer Rate Study (Study) and Proposition 218 process. The reduced District-wide water consumption is the result of the previous drought mandates and the new normal consumption patterns that have seen reduced usage on average by 24% compared to 2013. Water base rates make up 80% of water's revenue which allows for sustainability of water operations. The water and sewer rate study is located on our website at [www.tcpud.org](http://www.tcpud.org). More than 97% of customers from the newly acquired water systems do not have water meters and therefore are billed on a flat monthly rate without consumption tiers. Although this guarantees a certain revenue amount from these customers there is less incentive to conserve or reduce waste. The five-year capital plan includes a metering capital project for the newly acquired water systems.

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. TCPUD continues to work to secure significant funding from the California State Water Board's State Revolving fund to help finance the West Lake Tahoe Regional Water Treatment Plant and the improvements of Mid Sierra Water Company. Improvements such as interconnections to existing TCPUD water systems is a high priority, whereas meter installations and other improvements continue to be made in the coming years. TCPUD is also actively pursuing significant funding through the Lake Tahoe Restoration Act to enhance water infrastructure on the West Shore to improve fire protection capabilities.

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 67% of direct operational cost. Employee benefits make up 35% 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 2014 union negotiations, TCPUD was able to negotiate continued pension cost-sharing arrangements with employees beginning in 2015. This agreement expires at the end of 2019.

TCPUD continues to look to the future. Using the 2014 adopted Water and Sewer Rate Study, the 2014 Class and Compensation Study, the CalPERS Annual Valuation Report, and the 2015-2019 union agreement, a five year financial forecast was prepared. Beginning with 2018, TCPUD will begin a long-term financial planning process that will be revisited during the annual budget process and adjusted 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 18, 2016, the Board of Directors adopted Resolution Number 17-35, adopting the Operating and Capital Budget for 2018. Expenditures for operating, excluding depreciation, total \$12,012,490, non-operating expenditures total \$144,240, debt service payments total \$532,351 and expenditures for capital improvement projects total \$18,442,430. The result of which is a combined total for all expenditures of \$31,131,511.

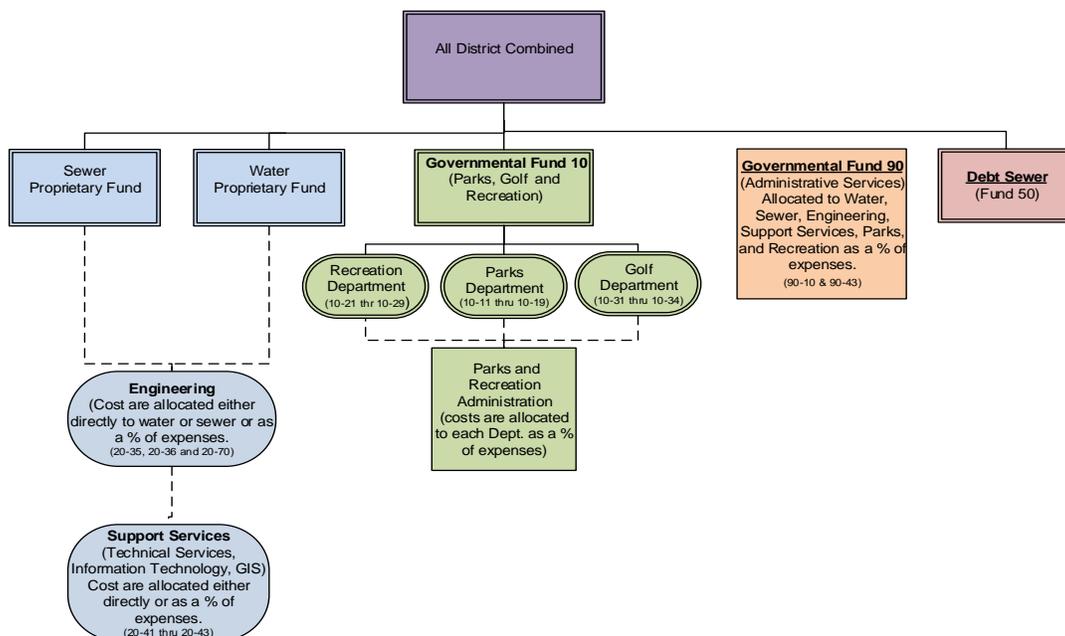
TCPUD uses property tax, user fees, grants, interest income and reserves to fund the services and capital expenditures to be provided in 2018. The Budget Overview Section will address the budget structure and assumptions used to determine the 2018 expenditures of \$31,131,511. Overviews of revenue, expenses, property tax, reserves, net position, and financial policies are also addressed.

Staff continues to improve information in the published budget document in order to enhance transparency of TCPUD operations and bring greater understanding to the budget. TCPUD will launch a new website early in 2018 to address usability so information is presented in a clear and concise way for customers and users of the website. TCPUD will continue to enhance OpenGov, a digital platform adopted in 2017 that provides the public with direct access to some of the District’s financial information in real-time. OpenGov will provide yet another layer of transparency into the District’s financial stewardship of its rate and tax revenue. Currently there are seven financial schedules available to view and the District will continue to add more.

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 three Governmental Funds and two Proprietary Funds, one for water and the other sewer. The following chart shows how the budget rolls up to the All District Combined budget schedules. As of 2018, the Utility Proprietary Fund has been broken out into separate Water and Sewer Proprietary Funds. For budget purposes the reader will not notice any changes with the exception of substituting “fund” for “department”. The separating of Utility Fund is most noticeable in the balance sheet.



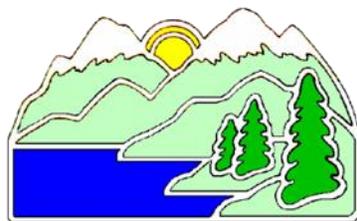
Proprietary Utility Fund 23 accounts for water activities including the associated cost from engineering, technical services, and geographic information systems (GIS) functions, whereas Proprietary Utility Fund 25 accounts for sewer activities including the associated cost from engineering, technical services, and geographic information systems (GIS) functions.

Governmental Fund for Parks, Golf and Recreation, Fund 10 account for parks, golf, recreations, and a discreet cost from GIS functions.

Governmental Fund for Governance and 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' General Manager's Office, information technology, human resources, grants, community outreach, finance, and accounting. These costs are allocated to the appropriate areas based on a prescribed formula.

Support Services Department accounts for technical services and GIS. The Engineering Department captures all engineering related expenses across the District. These costs are allocated largely to water and sewer areas based on a prescribed formula.

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



**Tahoe City  
Public Utility District**

## Budget Task and Activities

The TCPUD's 2018 budget was adopted by the Board of Directors on November 17, 2017. The following table gives an overview of the timeline, budget tasks, and activities that take place during the budget process to the c adoption of the budget.

<b>Tahoe City Public Utility District 2018 Budget Schedule - Draft</b>	
<b>Timeline</b>	<b>Task</b>
Month of August	Review Budget Schedule and Assumptions with Committees
Wednesday, August 09, 2017 Friday, August 11, 2017 Thursday, August 17, 2017	<u>Committees to review schedule and assumptions</u> Parks and Recreation Committee Water and Sewer Committee Finance Committee
Mid-September	Mgmt. Team to Review 2018 Strategic Plan
Friday, September 29, 2017	Review 2018 department goals
Saturday, August 26, 2017	Roll out budget sheets
Saturday, August 26, 2017 through Saturday, September 30, 2017	Managers to develop operating budget to be to be completed for October Committee Meetings
Saturday, August 26, 2017 through Friday, September 22, 2017	Develop Draft Capital Budgets with project titles, amounts, priority rankings, and justifications. Draft 5 year capital budgets with project captions and cost estimates
Thursday, September 08, 2016 Tuesday, September 13, 2016 Wednesday, September 14, 2016	<u>Committees to review goals &amp; objectives and finalize assumptions</u> Water and Sewer Committee Parks and Recreation Committee Finance Committee
Friday, September 22, 2017 through Thursday, October 12, 2017	Complete draft operating budgets including all program data Management review and revision of capital budget, 5 year capital budget, <u>operating budget /goals/strategic plan objectives</u>
<u>Week before Board Meeting:</u> Wednesday, October 18, 2017 Friday, October 20, 2017 Thursday, October 19, 2017	<u>Committee - Review draft operating and capital budgets (Distribute budget sheets)and discuss goals &amp; objectives</u> Parks and Recreation Water and Sewer Finance
	After Committee meeting adjust operating budgets if needed
Thursday, October 19, 2017	Draft departmental narratives due for operating budget
Thursday, October 26, 2017	Draft five-year capital plan
Tuesday, October 24, 2017 Through Saturday, October 28, 2017	Prepare power point for Board Budget Workshop Finish draft
<b>Friday, November 03, 2017</b>	<b>Run through power point</b>
<b>Tuesday, November 07, 2017</b>	<b>Board Budget Workshop-Review Draft (begin at 4PM - 7PM)</b>
Wednesday, November 08, 2017 Through Tuesday, November 15, 2016	Make changes to budget based on Board's direction from workshop
<b>Friday, November 17, 2017</b>	<b>Public Hearing for Water and Sewer Rate Changes (Must be posted 30 days to take effect)</b>
<b>Friday, November 17, 2017</b>	<b>Adopt 2017 Resolution for operating and capital budgets Adopt changes to water rates. Need to prepare ordinance Adopt changes to sewer rates. Need to prepare ordinance</b>
<b>Friday, November 17, 2017</b>	<b>Post changes to water and sewer rates for 30 days</b>
Friday, December 15, 2017	If needed bring back budget for adoption

Note: Additional meetings may be scheduled as needed.

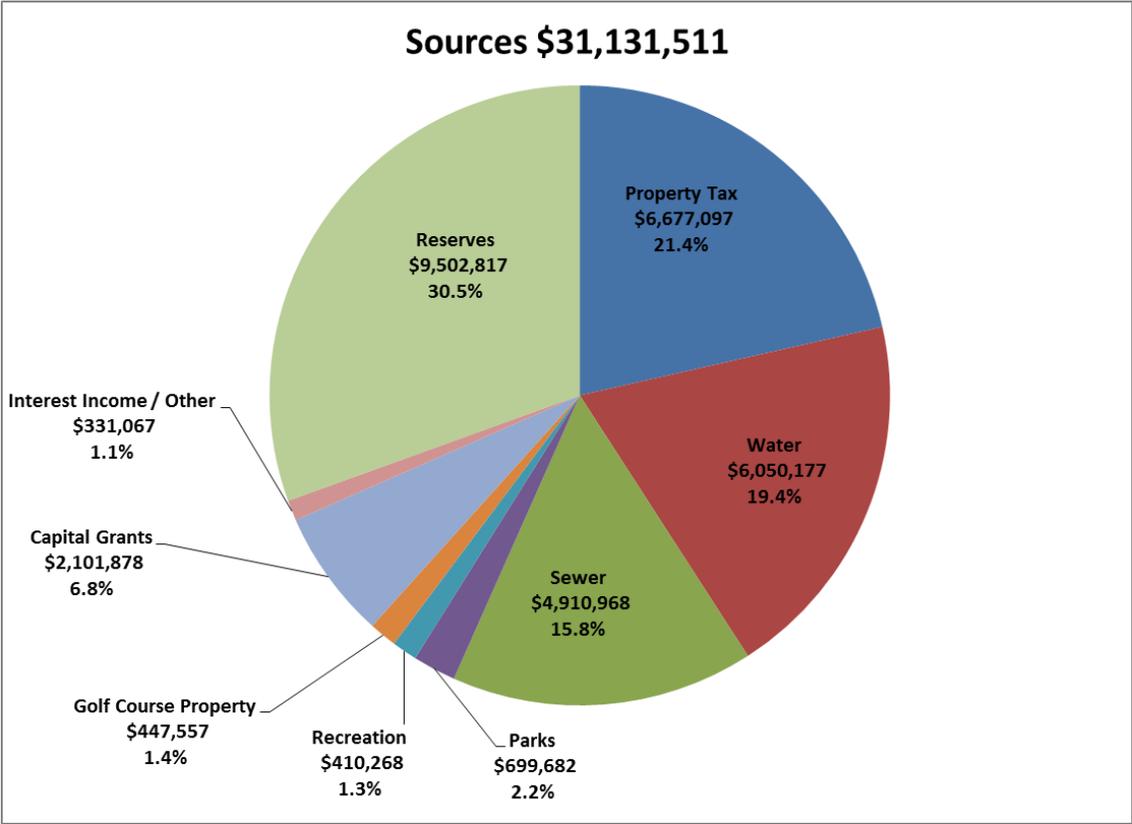
Each year the staff develops budget assumptions based on current year results and known factors. The following are the 2018 budget assumptions used to develop the 2018 operating budget:

General Economic Environment:		(Average of CIP for Urban Wage Earners and Clerical Worker (CIP-W) for San Francisco Oakland-San Jose, CA and CPI-W for U.S. City Average All Items- Aug. Report	
Consumer Price Index increase		Aug. 2017	2.40%
ENR - San Francisco Construction Cost Index (more applicable when labor cost ar		Aug. 2017	4.2%
ENR - San Francisco Building Cost Index ( more applicable for structures)		Aug. 2018	4.8%
Placer County Investment earnings percentage		Sept. 2017	1.48%
LAIF investment earnings percentage		Sept. 2017	0.92%
<b>Labor Costs</b>			
-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)		Aug. 2017	2.40%
Minimum Wage	State effective date 1/1/2018 (up \$1.00 ea yr.) --->		\$ 11.00
<b>Benefits</b>			
-Medical Insurance at new PERS rates (Basic Sacramento rates)			Family Rate
Choice		1.6%	\$ 1,911.99
Select		6.8%	\$ 1,780.74
	Est. increase for Health Ins. --->		\$ 17,435
-Fund full ARC rate for post-employment retirement medical benefits			\$ 337,850
-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 --->	\$ 560,557
-PERS PEPRA Unfunded Accrued Liability		Blended Total --->	\$ 148
-PERS -Employer Retirement Pension Cost		2017/18	2018/19
Classic (2.7% @ 55) employee rate:		11.675%	12.212%
PEPRA (2% @ 62) employee rate: January - June		6.533%	6.842%
-Worker's Compensation Premiums	Experience modification factor ---> (No change from last yr.)		0.87
-Health Deferral (depends on MOU)			50% to 50%
<b>Other Significant Rates:</b>			
Utilities rate increases			Est. Increase
-Natural gas U.S. EIA July 2016 Short-Term Outlook		1.0%	
Insurance			Budget
-Property (based on 1% of insurable value)			\$ 46,042
-General liability		1.0%	\$ 100,185
-Earthquake/flood		3.0%	\$ 8,893

**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 and the percentage of the 2018 total for sources of funds.

Sources	Budget		Change Yr on Yr		% Change of 2018 Total
	2017	2018	Amount	% Chg	% of Total
Property Tax	\$ 6,101,278	\$ 6,677,097	\$ 575,819	9.4%	21.4%
Water	4,857,597	6,050,177	1,192,580	24.6%	19.4%
Sewer	4,592,524	4,910,968	318,444	6.9%	15.8%
Parks	707,240	699,682	(7,558)	-1.1%	2.2%
Recreation	364,050	410,268	46,218	12.7%	1.3%
Golf Course Property	369,969	447,557	77,588	21.0%	1.4%
Capital Grants	2,127,520	2,101,878	(25,642)	-1.2%	6.8%
Interest Income / Other	211,010	331,067	120,057	56.9%	1.1%
Reserves	9,620,021	9,502,817	(117,204)	-1.2%	30.5%
	<u>\$ 28,951,209</u>	<u>\$ 31,131,511</u>	<u>\$ 2,180,302</u>	<u>7.53%</u>	<u>100.0%</u>

### Revenues

Water (19.4%) and sewer (15.8%) revenues together make up 35.2% 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. The newly acquired customers from the Timberland, Madden Creek, and Tahoe Cedars Water Systems all pay a flat monthly rate as they are not yet metered. Sewer revenue is based on connections per residential customer or the number of fixtures for commercial customers.

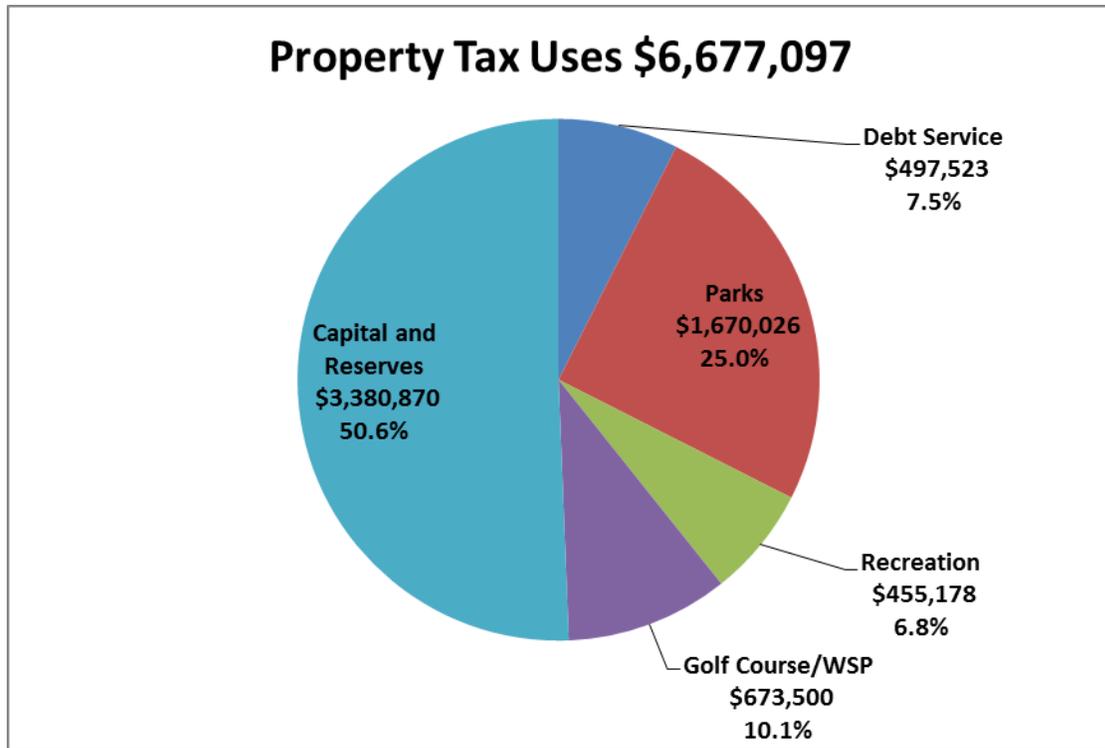
Grant revenue earmarked for capital expenditures is 6.8% of the total sources of funds. It will only be realized once the money is expended for specific grant funded capital projects. See the 2018-2022 Capital Five-Year Capital Plan section for a detailed list of the specific projects designated for grant revenue.

Parks (2.2%) and Recreation (1.3%) revenue make up 3.5% of the total sources of funds and derives its income from user fees and facility rentals. The 2018 Budget calls for a drawdown of reserves in the amount of \$9,502,817, or 30.5% of sources of revenue to fund needed capital infrastructure and to acquire three water systems on the West Shore.

### Property Tax

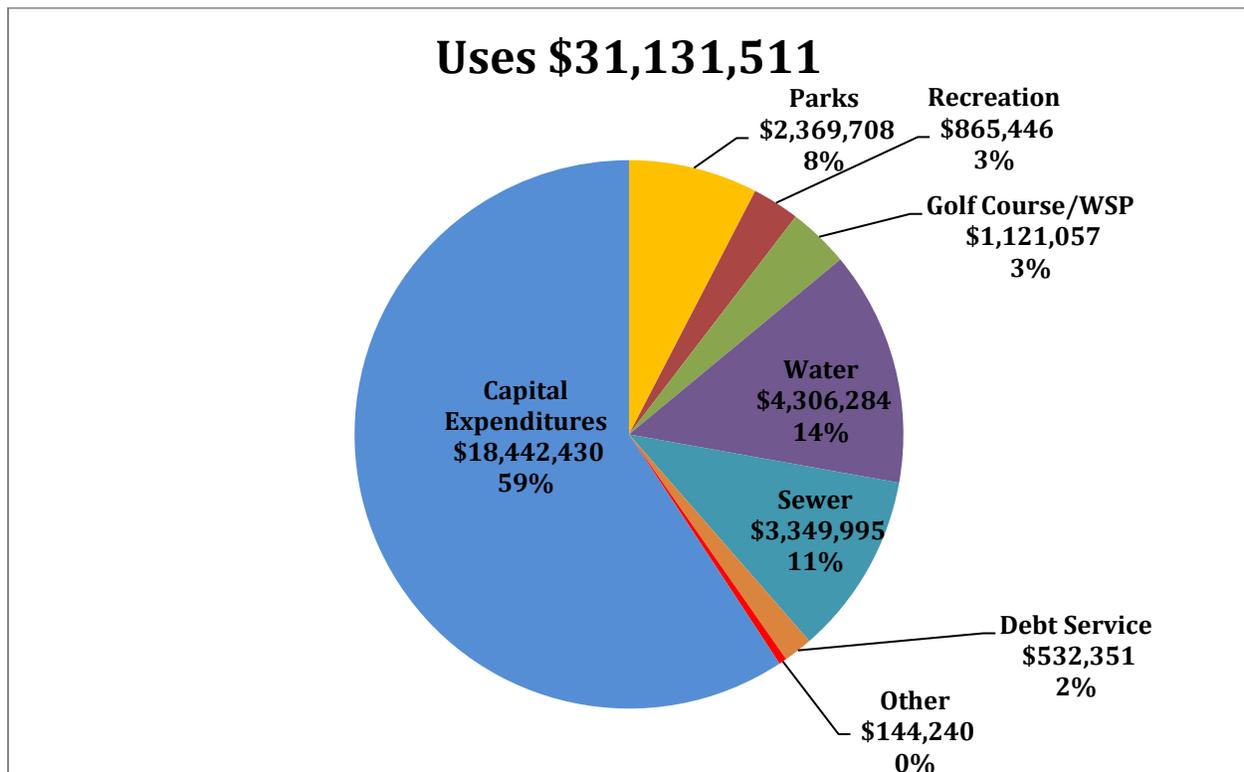
Property tax is 21.4% of all revenue sources and is the largest single source of revenue excluding reserves. We provide services in two counties and, as such, receive property tax revenue from Placer County and El Dorado County. Property tax revenue is budgeted to increase by 9.4% and is allocated for Parks operations (25%), Recreation (6.8%), golf course (10.1%), capital and reserves (50.6%), and debt service (7.5%). The significant increase in budgeted property tax revenue over previous years is a function of more accurately forecasting tax revenues. 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.



Uses

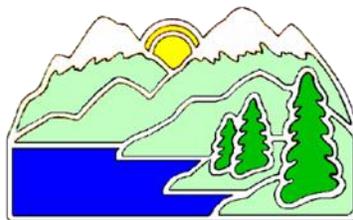
The following chart shows the 2018 budgeted uses from all TCPUD's operational areas, capital expenditures, debt service, and other uses in the amount of \$31,131,511.



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

Uses	Budget		Change Yr on Yr		% Change of 2017 Total
	2017	2018	Amount	% Chg	% of Total
Parks	\$ 2,545,608	\$ 2,369,708	\$ (175,900)	-6.9%	7.6%
Recreation	722,708	865,446	142,738	19.8%	2.8%
Golf Course Property	746,564	1,121,057	374,493	50.2%	3.6%
Water	3,420,253	4,306,284	886,031	25.9%	13.8%
Sewer	2,980,949	3,349,995	369,046	12.4%	10.8%
Debt Service	783,709	532,351	(251,358)	-32.1%	1.7%
Other	118,428	144,240	25,812	21.8%	0.5%
Capital Expenditures	17,632,990	18,442,430	809,440	4.6%	59.2%
	<b>\$ 28,951,209</b>	<b>\$ 31,131,511</b>	<b>\$ 2,180,302</b>	<b>7.53%</b>	<b>100.0%</b>

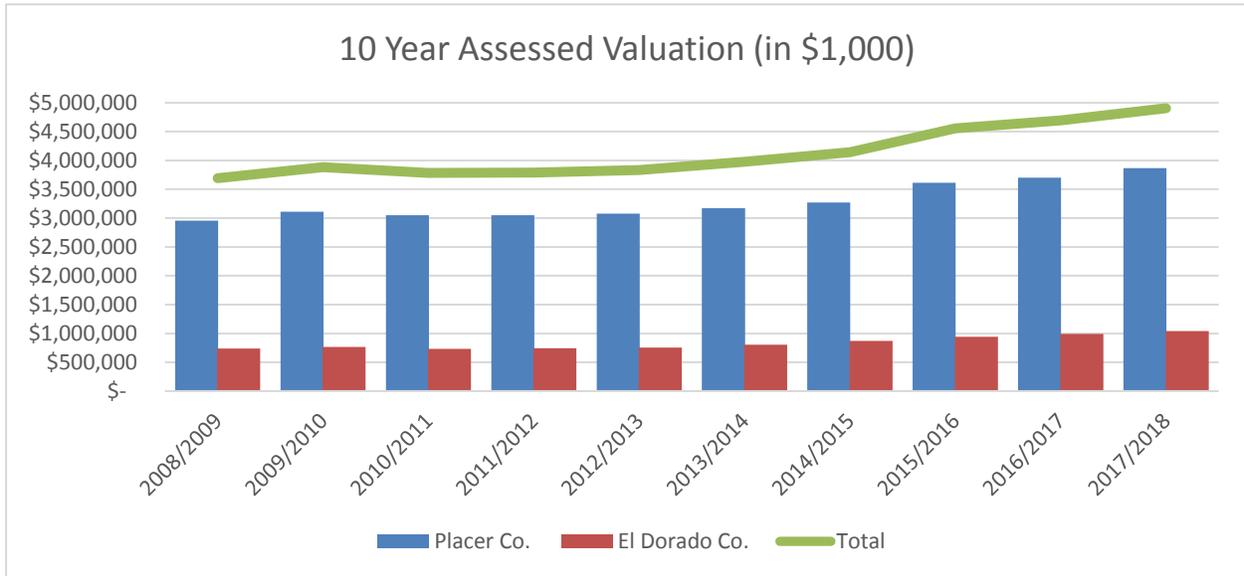
Capital expenditures are relatively flat due to the following project carryforwards over from 2017; the Bunker Tank, West Lake Tahoe Regional Water Treatment Plant, and the Mid-Sierra Utility acquisition. Operational costs increased primarily due to taking over golf course operations in both winter and summer as well as the added costs associated with operating two new water systems. Debt Service is down 1.7% due to retiring the Zion First National Bank for water and sewer improvements.



**Tahoe City  
Public Utility District**

### Assessed Valuation and Property Tax

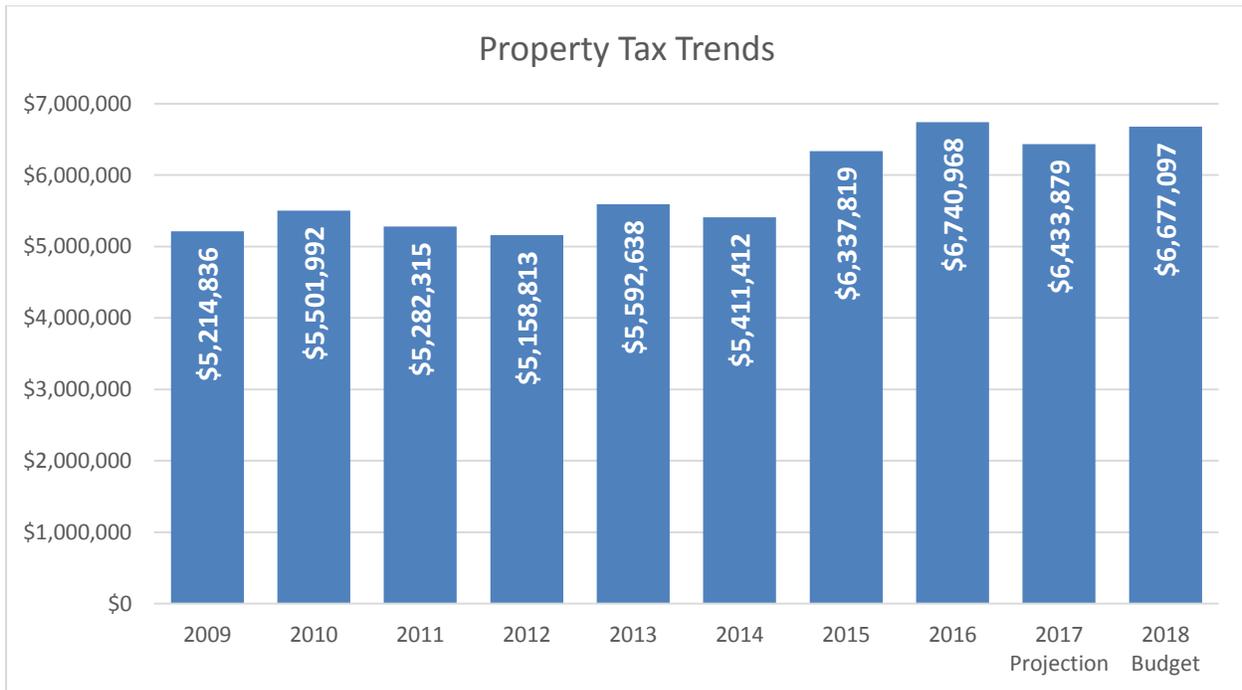
The TCPUD is a multi-county special district and provides services in both Placer County and El Dorado County. The following chart shows the last 10 years of assessed valuation within TCPUD boundaries for Placer County and El Dorado County. Over a 10-year period (2008/2009 - 2017/2018), assessed value within the TCPUD boundaries increased by 32.8%.



The 2017/2018 TCPUD assessed values compared to last year’s 2016/2017 saw Placer County up 4.4% and El Dorado 5.0% 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.

The amount of property tax received by TCPUD has a direct correlation to changes in assessed values. Property tax is the primary source of revenue for the General Fund which includes Parks, Recreation, Golf Course and Winter Sports Park operations. Since the 2008 Great Recession, TCPUD has taken a conservative approach to budgeting for property tax revenue but beginning with the 2018 budget TCPUD is using more of a realistic approach. Budget on budget property tax is increasing by 9.4% but comparing to the 2017 projection the increase is 3.6%. This revenue source has grown relatively steadily due to average annual growth in assessed value as shown in the previous chart.

Below are the last 9 years of actual property tax and the 2018 budget. The 2017 projection is the result of conservatively projecting tax property revenue for Placer County and El Dorado County during the budget process.



### 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 overall upward trend increasing year on year \$7.5 million and \$33.5 million over ten years.



## Private Water Companies

As of January 2, 2018, TCPUD successfully executed a friendly condemnation and acquisition of three new water systems; Tahoe Cedars, Madden Creek, and Timberland water systems. In all three water systems, significant capital upgrades will be required to bring these water systems into compliance with TCPUD standards. TCPUD used its reserves to purchase the three water systems and will use its borrowing capacity and/or reserves to finance upgrades to these water systems. With the passing of Proposition 1, Water Bond (2014), the TCPUD will continue to seek both consolidation and improvement grant funds and/or low interest loans for water system acquisitions, capital improvements and meter installation for the new systems and the West Lake Tahoe Regional Water Treatment Plant.

## Pension and Other Post Employee Benefits

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 lower benefit formulas, the definition of what comprises pensionable earnings, limits on pensionable earnings, and other matters. The law also calls for PEPRA 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 as presented in the CalPERS Annual Valuation Reports

<u>CalPERS Plan's Funded Status</u>	<u>June 30</u> <sup>1</sup>			
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Present Value of Projected Benefits	\$34,835,001	\$36,997,518	\$38,565,392	\$40,349,477
Entry Age Normal Accrued Liability	30,181,346	32,438,945	33,755,688	35,484,189
Plan's Market Value of Assets	23,104,538	25,783,773	25,608,161	25,010,458
Unfunded Liability	7,076,808	6,655,172	8,147,527	10,473,431
Funded Ratio	76.6%	79.5%	75.9%	70.5%

<sup>1</sup> CalPERS Annual Valuation Report as of June 30 ending for the period

TCPUD Classic employees pick up their full 8% of the employee required pension contributions and 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 ceased in 2016 with the implementation of Governmental Accounting Standards Board 68, Accounting and Financial Reporting for Pensions.

Other postemployment benefits include a single-employer defined benefit healthcare plan which provides lifetime fixed monthly payments for a portion of medical premiums and full dental and vision coverage for eligible retirees and their dependents. Annually, the TCPUD pays 100% of the annually required contributions and is \$337,850 for the 2018 Budget.

The following table shows the funded ratio for the valuation reports ending July 1 for the respective year.

	OPEB Funded Ratio		
	<u>2011</u>	<u>2013</u>	<u>2015</u>
Actuarial Accrued Liability (AAL)	\$ 2,612,347	\$ 2,951,344	\$ 3,606,113
Actuarial Value of Assets (AVA)	590,185	851,852	1,218,236
Unfunded Liability	2,022,162	2,099,492	2,387,877
Funded Ratio	22.6%	28.9%	33.8%

Source: Bickmore Actuarial Report on GASB 45 Retiree Benefit Valuation July 1

During 2018, TCPUD will be working with our OPEB actuary to develop the 2017 valuation report. The following table shows the Projected Funded Ratio based on the July 1, 2015 OPEB Actuarial Report.

	Projected Funded Ratio	
	<u>2017</u>	<u>2018</u>
Actuarial Accrued Liability (AAL)	\$ 4,055,474	\$ 4,225,421
Actuarial Value of Assets (AVA)	1,538,238	1,744,097
Unfunded Liability	2,517,236	2,481,324
Funded Ratio	37.9%	41.3%

Source: Bickmore Actuarial Report on GASB 45 Retiree Benefit Valuation July 1, 2015

### Reserves

The Board has established strong reserve policy 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. The reserves will be updated after the Board holds its long-term financial planning workshops. Below is the current reserve table as adopted at the December 16, 2016 Board Meeting. The reserve table reflects a \$4,600,000 shift from the General Fund Unassigned Fund Balance to Non-Water Customer Property Tax Reserve for purchase of two private water companies. It should be noted that the reserve table was not adjusted during 2017 pending out outcome of separating the Utility Fund into water and sewer funds.

	12/31/2016			
	Water	Sewer	General Fund	Total
<u>Target Reserves - adopted 12/16/2016</u>				
Minimum Capital Reserve	\$ 1,689,903	\$ 1,901,141	\$ 1,034,429	\$ 4,625,473
Minimum Rolling Stock Reserve	140,900	140,900	130,200	412,000
Budget Stabilization	842,295	735,594	747,637	2,325,526
Non-Water Customer Property Tax Reserve	6,412,735			6,412,735
				-
Target reserves	9,085,833	2,777,635	1,912,266	13,775,734
<u>Undesignated / Unassigned</u>				
Water & Sewer Undesignated**	564,234	587,264		1,151,498
General Fund Unassigned	-		6,108,000	6,108,000
Total	\$ 9,650,067	\$ 3,364,899	\$ 8,020,266	\$ 21,035,232

\*\*Estimated

## Debt Administration

At the end of 2018, the TCPUD will have total long-term debt outstanding of \$ 1,402,525 paying down long-term debt by \$489,683. New borrowing is not considered in the 2018 budget but will be evaluated during the 2018 long-term financial plan workshop. The following table shows the scheduled 2018 debt service payments for TCPUD.

<u>Debt Service</u>	<u>Maturity</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Sidewalk Imp Bonds	2019	2.829%	12,507	657	13,164
Bank of America	2019	4.050%	319,721	14,806	334,527
Series C Bonds	2021	1.898%	42,682	2,275	44,957
State Revolving Fund	2028	1.800%	114,773	24,930	139,703
Total Debt Expenditures			<u>\$ 489,683</u>	<u>\$ 42,668</u>	<u>\$ 532,351</u>

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Fund 50.10	\$ 447,001	\$ 40,393	\$ 487,394
Fund 23 Water	42,682	2,275	44,957
	<u>\$ 489,683</u>	<u>\$ 42,668</u>	<u>\$ 532,351</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
- Records Retention Policy

The Board of Directors also adopted a set of policies that enhances the District's commitment to strengthen the public's confidence and provide guidance for organizational performance.

- Brown Act Policy
- Ethics Policy
- Board Reimbursement Policy
- Conflict of Interest for TCPUD
- Public Record Policy

## **District Strategic Initiatives and Goals**

The following pages present the District's 2018 Strategic Initiatives and Goals and Measures. 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 2018 budget process we reviewed the strategic initiatives, goals and measures to ensure the budget would provide for the accomplishment of each department budget plan in accordance with their goals. The entire management and supervisory team has participated in the process, reviewed our current workload, and has provided input into the full strategic plan. We have done our best to prioritize the goals and measures and ensure they fit within the long term vision and plan of the District.



**Tahoe City  
Public Utility District**

**TAHOE CITY PUBLIC UTILITY DISTRICT STRATEGIC INITIATIVES 2016-2019 REVISED 2018**

STRATEGIC INITIATIVES	GOALS	MEASURES FOR 2018	
<b>1 Provide Exceptional District Management &amp; Governance</b>	1.1 Develop & Implement the 2016 -2019 Strategic Plan	1.1A Manage District through 2018 measures	
	1.2 Promote Customer & Taxpayer Transparency	1.2A Update Candidate/Employee/Customer Orientation Packet	1.2B Develop Best Practices for scanning and filing of documents for entire District (paper filing, Laserfiche and T Drive)
		1.2C Complete District Website Improvements	
		1.2D Implement Board Meeting Webcast System Improvements	
		1.2E Seek out and schedule opportunities for District presentations with community groups	
		1.2F Continue FlashVote, increase subscribers, and release a minimum of 1 "survey" every 60 days	
		1.2G Expand OpenGov Reports for consumption, FTE, etc.	
		1.3 Leverage Technology to Increase Efficiencies & Effectiveness of District Systems	1.3A Utilize VUEworks, Harvest, & other tracking systems to evaluate service delivery efficiencies & staffing levels
	1.3C Complete Annual IT Asset Replacement/Rotation Program		
	1.3D Complete District server replacements		
	1.3E Complete GIS System Infrastructure Update Project		
	1.3F Implement Contract/Agreement Document Management System (ECS Consulting - Laserfiche)		
	1.3G Migrate All "District Records" - to Laserfiche		
	1.4 Continually Update District Policies & Procedures to Industry Best Practices		1.4A Implement Records Retention System to ensure adopted policy compliance (ECS Consulting - Laserfiche)
		1.4C Develop a District-wide Purchasing Policy	
		1.5 Ensure Board Member Governance Training & Participation	1.5A Achieve all required certificates & participate in other training & conferences
	1.6 Evaluate Alternative Structures for Service Delivery		1.6A Participate with Placer County & TCDA on formation of a Business Assessment District
1.7 Manage Risk Exposure Across all District Operations	1.7A Maintain the JPIA's Commitment to Excellence Program		

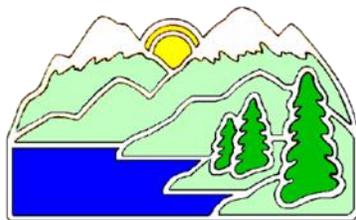
STRATEGIC INITIATIVES	GOALS	MEASURES FOR 2018
<b>2 Ensure Safe &amp; Sustainable Water &amp; Sewer Services for all District Taxpayers</b>	2.1 Provide Safe & Efficient Drinking Water	2.1A Meet or exceed all water quality goals and water system loss standards
	2.2 Meet or Exceed Industry Standards for Water System Loss	2.2A Perform leak detection, water audits and repair all known leaks in a timely fashion
	2.3 Expand District Taxpayers' Water Supply through Regional Partnerships	2.3A Evaluate and follow up on all partnership opportunities
	2.4 Evaluate Mergers, Consolidations or Acquisitions of Mutual, Private, or Public Water Systems	2.4A Follow-up on all inquiries or opportunities
		2.4B Provide continued effort for all current acquisitions
		2.4C Develop strategic planning process for water system acquisitions
	2.5 Implement New Technology to Improve Operational Efficiency & Effectiveness	2.5A Continue VUEWorks System enhancements - mobile application & enhanced reporting
		2.5B Refine field use of GraniteNet program for field inspections, data collection and reporting
	2.6 Complete Master Plans	2.6A Complete Rubicon System Master Plan and Tahoe Cedars and Madden Creek Master Plans
	2.7 Reduce Sanitary Sewer Overflows & Infiltration & Inflow in the Collection System	2.7A Clean 50% of District sewer lines
2.7B Televiser/inspect 20% of District sewer lines, repair as necessary		
2.7C Install remote manhole monitors in 5 locations		
2.8 Maintain Compliance with all Regulations & Standards	2.8A Work cooperatively with various regulatory agencies to assure compliance with all applicable standards	
2.9 Provide Required Oversight & Coordination for State & County Road & Erosion Control Projects	2.9A Coordinate with various parties to assure the safety and continuity of service of District facilities	
2.10 Ensure Infrastructure Renewal per Adopted Five Year Capital Improvement Plans	2.10A Support and participate in larger capital projects	
	2.10B Install 4 emergency bypass ports and develop emergency plans for all sewer pump stations	
	2.10C Complete remaining Tahoe City Main Production Meter Replacements	
	2.10D Complete the 3rd Year of Large Commercial/Domestic Meter Replacement Program to include 15 replacements	
	2.10E Complete the Cedar Point Water Service Line Replacements	
	2.10F Complete the remaining seven Sewer Pump Station Flow Meter Installations	
	2.10G Complete three to five locations for the Satellite Pump Station Control Upgrade Program	
	2.10H Begin Year 1 of Sewer Pump Station Transfer Switch Replacements to include up to four locations	

STRATEGIC INITIATIVES	GOALS	MEASURES FOR 2018
<b>2 Ensure Safe &amp; Sustainable Water &amp; Sewer Services for all District Taxpayers</b>	2.11 Improve Technical Services Program Delivery	2.11A Review Cross-Connection Program policies/procedures and revise as needed
		2.11B Public Outreach - workshops with contractors and realtors - website content
	2.12 Increase Cost Recovery & Efficiencies for Technical Services Division	2.12A Develop Technical Service Fee Schedule Update Report
		2.12B Review Inspection/Permitting software solutions
<b>3 Provide Sustainable, Customer Responsive, Recreation &amp; Leisure Opportunities</b>	3.1 Expand Recreational Offerings & Programs	3.1A Monitor and evaluate operations and programming of Winter Sports Park operations. Make changes, add programs as necessary. Determine additional operating needs
		3.1B Monitor and evaluate operations of winter snow removal of bike trails. Work with Caltrans, Placer County and property owners. Adapt operations as necessary
		3.1C Monitor & evaluate golf course & pro shop operations. Work to expand & improve number of rounds & recreation offerings
		3.1D Mitigate operational and capital impacts to bike trails due to Fanny Bridge Project Construction
		3.1E Monitor and analyze food and beverage operations. Complete Lease Agreements / Liquor License transfer as needed.
	3.2 Develop Parks & Recreation Master Plan	3.2A Complete Phase I - Complete asset replacement costs & evaluate age & condition of parks infrastructure
		3.2B Develop a Master Plan approach for Parks and Facilities
	3.3 Update Leases & Agreements for Park Facilities	3.3A Annual negotiations for renewed MSA's with Placer County
		3.3B Update and address other agreements as necessary
	3.4 Implement Parks Infrastructure Renewal Projects per 5 Year Capital Plan	3.4A Develop plan for Bell's Landing erosion issues
		3.4B Construct Conners Field light replacement
		3.4C Replace NTHS Bechdolt turf
		3.4D Construct ADA accessible playground at Marie Sluchak Park
		3.4E Replace Camp Skylandia Lodge
	3.4F Construct capital improvements to Golf Course Property	
	3.5 Increase Utilization of Rideout Community Center	3.5A Continue to monitor Tahoe Truckee Unified School District Tahoe Lake Modernization Project timeline
3.6 Increase Participation in District Recreation Programs	3.6A Continue reporting cost recovery results and establish goals	
	3.6B Increase programming for adult and special interest classes	
3.7 Participate in Planning for Tahoe City Lodge Club House & Parking Improvements	3.7A Participate in the Development Project process and negotiations to ensure District and other MOU partners' goals are achieved	
	3.7B Monitor impacts to Parks & Recreation facilities. Evaluate community needs for TCGC/TCWSP Clubhouse Building.	
3.8 Fully Implement VUEworks Maintenance Management System	3.8A Oversee continued improvement in the use VUEworks for operations planning and reporting	
	3.8B Continue VUEWorks System enhancements - mobile application & enhanced reporting	
<b>4 Maintain a High Performing Team of Professional Staff</b>	4.1 Provide Increased Training & Development for All Staff	4.1A Continued staff involvement in outside organizations, agencies, and community activities
		4.1B Continue proactive succession planning and development for entire District
		4.1C Continue staff development with training and team building
		4.1D Continue to provide regular training, cross training, and development opportunities
		4.1E Develop Board Policy Manual
	4.2 Demonstrate Core Values in all Interactions	4.2A Hold District-wide meetings and other meetings on topics as appropriate
		4.2B Provide regular updates at staff meetings
		4.2C Plan and implement District-wide staff activities
	4.2D Emphasize Trainings and Activities around Core Values	
	4.3 Engage in Regional Efforts to Expand Local Workforce	4.3A Participate in TTCF workforce housing study and task force

STRATEGIC INITIATIVES	GOALS	MEASURES FOR 2018
<b>5 Protect &amp; Improve District Infrastructure</b>	5.1 Proactively Respond to Other Agencies' Projects Impacting District Infrastructure	5.1A Monitor and inspect construction of District Facilities associated with the SR89 / Fanny Bridge Project 5.1B Monitor and inspect construction (if awarded) of Meeks Bay Bike Trail Project by CFLHD Contractor 5.1C Negotiate and finalize agreements, easements, and other entitlement documents associated with the Tahoe City Lodge 5.1D Review and approve plans, specs and reports for the Tahoe City Lodge Project 5.1E Monitor and inspect construction of the Tahoe City Lodge Project for impacts to TCPUD properties and facilities 5.1F Develop CEQA Document and Public Outreach for the Tahoe XC Lodge Replacement & Expansion Project 5.1G Participate in the Polaris Creek and Wetlands Restoration Phase I Project feasibility study and monitor potential impacts to 5.1H Monitor TNSAR Garage Expansion Project for potential impacts to TCPUD Administration Property
	5.2 Complete Capital Projects per Five-Year Capital Plans	5.2A Complete Wetlands Conservation Easement with Lahontan and Placer County 5.2B Complete warranty repairs to the West Shore Export Truckee River Crossing Repair Project 5.2C Complete construction of the Bunker Water Tank Replacement 5.2D Complete construction of the John Cain Sewer Main Realignment 5.2E Continue permitting, design, funding, and water rights for West Lake Tahoe Regional Water Treatment Plant (WLTRWTP) 5.2F Complete permitting & design for the Tahoe Cedars Water System Interconnection Project
		5.2G Complete permitting & design for the Madden Creek Water System Interconnection Project 5.2H Complete construction of the Tahoe Cedars Water System Interconnection Project 5.2I Complete construction of the Madden Creek Water System Interconnection Project 5.2J Complete permitting & design for the Mid-Sierra Water Systems Metering Project 5.2K Complete construction of the Dollar 1 (Edgewater) Sewer Lift Station Backup Power Project 5.2L Complete permitting & design for the Glenridge Sewer Pump Station Generator Building Project 5.2M Complete construction of the Glenridge Sewer Pump Station Generator Building Project 5.2N Complete permitting & design for the Tahoe City Sewer System Rehabilitation - Phase 3 Project 5.2O Complete construction for the Tahoe City Sewer System Rehabilitation - Phase 3 Project 5.2P Complete permitting & design for the Dollar-Edgewater Sewer Line Rehabilitation Project 5.2Q Initiate design surveys for the Highlands Easement Water Service Replacement (Polybutylene) Project 5.2R Complete permitting & design for the Emergency Sewer Bypass Facilities Project 5.2S Complete permitting & design for the Tahoe City Main Emergency Water Supply Project (pending funding acquisition) 5.2T Complete permitting & design for the Truckee River Trail Pavement Rehabilitation Project 5.2U Complete construction of the Truckee River Trail Pavement Rehabilitation Project 5.2V Complete Construction of the Conners Field Lighting Replacement Project 5.2W Complete permitting & design for the TCGC Rear Parking/Maintenance Area BMP Compliance Project 5.2X Complete construction of the TCGC Rear Parking/Maintenance Area BMP Compliance Project 5.2Y Complete permitting & design for the TCGC Maintenance Facility Replacement Project 5.2Z Complete construction of the TCGC Maintenance Facility Replacement Project 5.2A1 Complete permitting & design for the Marie Sluchak Park Playground Replacement Project 5.2.B1 Complete construction the Marie Sluchak Park Playground Replacement Project 5.2C1 Complete construction of the 2018 Tahoe City Golf Course and Winter Sports Park Drainage Repairs
	5.3 Improve Cost Effectiveness of Project Delivery	5.3A Complete updates/rewrites of Capital Project Bidding and Contract Front End Documents (Division 0) 5.3B Complete updates/rewrites of Capital Project General Provisions and Special Provisions (Division 1) 5.3C Create Category A, B, and C Contract Document Packages (if appropriate) 5.3D Adopt final Construction Contract Bidding Policy & Procedure 5.3E Complete updates/rewrites of Sewer Technical Specifications 5.3F Revise/Update Technical Consultant Selection Policy &

STRATEGIC INITIATIVES	GOALS	MEASURES FOR 2018
<b>6 Ensure District's Long-Term Financial Sustainability</b>	6.1 Maintain the District's Strong Financial Position	6.1A Evaluate cost-effective alternatives for service delivery 6.1B Meet or Exceed Budgeted Net Position 6.1C Support new golf/food & beverage/ice rink operations by developing tools and reports to monitor success 6.1D Provide Committee department financial reports on a regular basis. Minimum is quarterly
	6.2 Continue to Build Reserves According to Adopted Policies	6.2A Review and monitor reserve funds to designated levels as directed by Board
	6.3 Identify & Develop Plans to Address Items that may Impact the District's Financial Stability	6.3A Develop policy for addressing UAL 6.3B Develop policy for addressing OPEB 6.3C Monitor impacts and changes to the Affordable Care Act excise tax on health premiums 6.3D Update five-year financial model 6.3E Develop a long term financial strategy to achieve currently identified capital projects and strategic priorities
	6.4 Complete Requirements for a Comprehensive Annual Financial Report (CAFR)	6.4A Expand the Management's Discussion and Analysis section of the audit report 6.4B Expand the Required Supplementary Information section of the audit report
	6.5 Research Opportunities to Cost Effectively Amend Employee Benefits	6.5A Research and/or monitor employee/retiree benefits: Post Employment Health Plan (PEHP), UAL, ACA Excise Tax, MOU negotiation points, Classic v PEPPA employee, etc. and continue discussion with network of local HR professionals.
	6.6 Meet or Exceed GASB Requirements & Best Practices	6.6A Prepare for GASB 75 - Accounting and Financial Reporting for OPEB
	6.7 Obtain Outside Funding for District Projects & Operations	6.7A Research and apply for funding to implement West Lake Tahoe Regional Water Treatment Plant 6.7B Research and apply for all applicable funding opportunities for District Capital projects
<b>7 Maintain Proactive Leadership with Community &amp; Agency Partners</b>	7.1 Participate Effectively with Other Organizations & Agencies	7.1A Participate in Stakeholder Group for Lake Tahoe West 7.1B Participate in regular meetings with other agencies including: TRPA, Conservancy, TTUSD, TTSA Managers, PCWA, Placer County CEO's office, NTRAC, & Parks Commission 7.1C Participate in regular meetings with other organizations & groups including: Breakfast Club, NLTRA, & service groups 7.1D Continue to pursue maintenance funding for Meeks Bay Trail segment with TTD, USFS, and El Dorado County 7.1E Monitor and revise TCGC Memorandum of Understanding to address changes as appropriate 7.1F Per the joint policy statement with NTPUD, identify opportunities to work collaboratively, share services and work to improve service to our constituents 7.1G Continue to manage a marketing program and budget for TCGC, TCWSP and leverage co-op efforts with TCPUD Concessions where applicable 7.1H Review 100% of all Monthly NLTRA Meeting agendas and attend or notify staff of relevant matters 7.1I Create (or contract for) uniformed templates for email blasts, continue email collection, and provide customers with subscription self management 7.1J Continued attendance and/or monitoring of agendas of NLTRA/TCDA/WSA and others as necessary
	7.2 Participate & Respond as Appropriate to Community Events & Projects	7.2A Monitor Tahoe XC Lodge Project and develop agreement on ownership and funding partnership 7.2B Attend various community events and activities as requested

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**Tahoe City  
Public Utility District**



## All District Combined by Department

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b><u>Operating Revenues (excludes property tax)</u></b>					
Water Department	\$ 4,529,505	\$ 4,857,597	\$ 4,917,145	\$ 6,050,177	\$ 1,192,580
Sewer Department	4,414,784	4,592,524	4,572,099	4,910,968	318,444
Parks Department	665,646	707,240	667,920	699,682	(7,558)
Recreation Department	360,355	364,050	300,689	410,268	46,218
Golf Course / Winter Sports Park Property	25,470	369,969	326,809	447,557	77,588
Governance and Administrative Services	1,455	-	-	-	-
Total Operating Revenue	9,997,215	10,891,380	10,784,662	12,518,652	1,627,272
<b><u>Operating Expenses (Excluding Depreciation)</u></b>					
Water Department	3,064,821	3,507,846	3,681,584	4,306,284	798,438
Sewer Department	2,990,713	3,052,685	3,024,638	3,349,995	297,310
Parks Department	1,963,259	2,547,103	1,954,979	2,369,708	(177,395)
Recreation Department	672,394	861,268	661,574	865,446	4,178
Golf Course / Winter Sports Park Property	370,220	746,564	710,006	1,121,057	374,493
Governance and Administrative Services	1,455	-	-	-	-
Total Operating Expenses	9,062,862	10,715,466	10,032,781	12,012,490	1,297,024
<b>Net Operating Income (Loss)</b>	934,353	175,914	751,881	506,162	330,248
<b><u>Property Tax Revenue Allocation</u></b>					
Property Tax for Parks Operations	1,297,613	1,839,863	1,287,059	1,670,026	(169,837)
Property Tax for Recreation Operations	312,039	497,218	360,885	455,178	(42,040)
Property Tax for Golf Operations	344,750	376,595	383,197	673,500	296,905
Property Taxes for Capital and Reserves	4,040,790	2,641,896	3,656,949	3,380,870	738,974
Property Tax for Debt Service	745,777	745,706	745,789	497,523	(248,183)
Total Property Tax	6,740,969	6,101,278	6,433,879	6,677,097	575,819
<b><u>Non-Operating (Exclude Amortization)</u></b>					
Revenues	406,855	211,010	529,778	331,067	120,057
Expenses	(105,667)	(118,428)	(141,380)	(144,240)	(25,812)
Total Non-Operating Income (Expense)	301,188	92,582	388,398	186,827	94,245
<b>Surplus (Deficit) Before Debt &amp; Capital</b>	7,976,510	6,369,774	7,574,158	7,370,086	1,000,312
<b><u>Debt Service Payments</u></b>					
Principal Payments	(648,610)	(672,749)	(672,750)	(447,001)	225,748
Interest Expense	(91,248)	(66,002)	(66,242)	(42,668)	23,334
Principal Payments- Utility Fund	(41,100)	(44,958)	(41,884)	(42,682)	2,276
Total Debt Service Payments	(780,958)	(783,709)	(780,876)	(532,351)	251,358
Capital Expenditures	(7,734,209)	(17,632,990)	(4,656,307)	(18,442,430)	(809,440)
Less: Grant Funded Project Reimbursements	2,796,233	2,127,520	658,752	2,101,878	(25,642)
Net District Funded Capital	(4,937,976)	(15,505,470)	(3,997,555)	(16,340,552)	(835,082)
<b><u>Other Non Operating</u></b>					
Non Operating Transfer to (from) General Fund	(5,508,259)	-	-	-	-
Non Operating Transfer to (from) Utility Fund	5,508,259	-	-	-	-
<b>Total Surplus(Deficit)</b>	\$ 2,257,576	\$ (9,919,405)	\$ 2,795,727	\$ (9,502,817)	\$ 416,588
<b><u>Recap by Fund</u></b>					
Water	\$ 5,368,495	\$ (10,382,967)	\$ 163,863	\$ (8,872,485)	\$ 1,510,482
Sewer	(1,014,840)	(1,042,816)	(687,073)	(485,270)	557,546
General Fund	(2,096,079)	1,506,378	3,318,936	(145,062)	(1,651,440)
<b>Total Surplus(Deficit)</b>	\$ 2,257,576	\$ (9,919,405)	\$ 2,795,727	\$ (9,502,817)	\$ 416,588

## All District Combined by Category

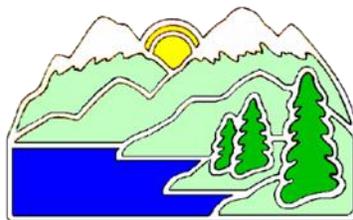
	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
Water Department	4,522,741	4,820,097	4,913,945	5,963,977	\$ 1,143,880
Sewer Department	4,414,053	4,592,524	4,572,099	4,910,968	318,444
Parks Department	335,828	334,668	323,192	337,416	2,748
Recreation Department	295,914	339,050	278,877	370,336	31,286
Golf Course / Winter Sports Park Property	25,470	369,969	326,809	447,557	77,588
Governance and Administrative Services	1,455	-	-	-	-
Grant Revenue	401,754	435,072	369,740	488,398	53,326
<b>Total Revenues</b>	<b>9,997,215</b>	<b>10,891,380</b>	<b>10,784,662</b>	<b>12,518,652</b>	<b>1,627,272</b>
<b>Direct Operating Expenses</b>					
Personnel cost	6,759,317	7,795,504	7,216,427	8,520,219	724,715
Professional Services	510,038	564,285	403,715	700,537	136,252
Charges & Services	937,688	1,129,398	1,162,585	1,235,113	105,715
Materials & Supplies	916,363	1,274,572	1,112,168	1,458,335	183,763
Insurance	130,700	151,161	153,614	159,200	8,039
Utilities	503,219	537,580	512,660	592,970	55,390
<b>Total Direct Operating Expenses</b>	<b>9,757,325</b>	<b>11,452,500</b>	<b>10,561,169</b>	<b>12,666,374</b>	<b>1,213,874</b>
<b>Property Tax Used for Operations</b>					
Property Tax for Parks Operations	1,297,613	1,839,863	1,287,059	1,670,026	(169,837)
Property Tax for Recreation Operations	312,039	497,218	360,885	455,178	(42,040)
Property Tax for Golf Operations	344,750	376,595	383,197	673,500	296,905
<b>Total Property Tax for Operations</b>	<b>1,954,402</b>	<b>2,713,676</b>	<b>2,031,141</b>	<b>2,798,704</b>	<b>85,028</b>
<b>Net Income Before Other Direct Expenses and Project Recovery</b>	<b>2,194,292</b>	<b>2,152,556</b>	<b>2,254,634</b>	<b>2,650,982</b>	<b>498,426</b>
<b>Other Direct Expenses and Project Recovery</b>					
Depreciation	1,409,610	1,521,312	1,279,128	1,622,592	101,280
Project recovery - Water	(287,803)	(212,210)	(229,186)	(219,270)	(7,060)
Project recovery - Sewer	(91,899)	(271,042)	(125,371)	(175,396)	95,646
Project recovery - GSS/Parks/Rec	(222,762)	(131,782)	(81,831)	(167,218)	(35,436)
Project recovery-Operating	-	(30,000)	-	-	30,000
<b>Total Other Direct Expenses and Project Recovery</b>	<b>807,146</b>	<b>876,278</b>	<b>842,740</b>	<b>1,060,708</b>	<b>184,430</b>
<b>Allocations</b>					
Governance & Admin. Services	(92,000)	(92,000)	(92,000)	(92,000)	-
<b>Total Other Direct Expenses and Project Recovery</b>	<b>(92,000)</b>	<b>(92,000)</b>	<b>(92,000)</b>	<b>(92,000)</b>	<b>-</b>
<b>Net Income before Non-Operating</b>	<b>1,479,146</b>	<b>1,368,278</b>	<b>1,503,894</b>	<b>1,682,274</b>	<b>313,996</b>
<b>Non-Operating Revenues and Expenses</b>					
Property Tax	4,040,790	2,641,896	3,656,949	3,380,870	738,974
Property Tax used for Debt Service	745,777	745,706	745,789	497,523	(248,183)
Interest Income	268,876	114,244	333,880	199,002	84,758
Assessment	35,184	34,930	35,085	34,829	(101)
Proceeds from asset Sales	4,380	720	94,250	3,720	3,000
Other	98,415	61,116	66,563	93,516	32,400
Pension Asset Amortization and GASB 68	(41,363)	-	-	-	-
County Collection Fee	(105,667)	(118,428)	(141,380)	(144,240)	(25,812)
Interest Expense	(91,248)	(66,002)	(66,242)	(42,668)	23,334
Debt Service - Principal	(648,610)	(672,749)	(672,750)	(447,001)	225,748
<b>Total Non-Operating Revenues (Expenses)</b>	<b>4,306,534</b>	<b>2,741,433</b>	<b>4,052,144</b>	<b>3,575,551</b>	<b>834,118</b>
<b>Net Income before Other Non-Operating</b>	<b>5,785,680</b>	<b>4,109,711</b>	<b>5,556,038</b>	<b>5,257,825</b>	<b>1,148,114</b>
<b>Other Non Operating</b>					
Capital Grant Revenue	2,535,733	2,127,520	658,752	2,101,878	(25,642)
Contributed Capital	260,500	-	-	-	-
Capital outlay	(3,230,849)	(2,791,588)	(767,919)	(5,243,269)	(2,451,681)
Non Operating Transfer to (from) General Fund	(5,508,259)	-	-	-	-
Non Operating Transfer to (from) Utility Fund	5,508,259	-	-	-	-
<b>Change in Fund Balance / Net Position</b>	<b>5,351,064</b>	<b>3,445,643</b>	<b>5,446,871</b>	<b>2,116,434</b>	<b>(1,329,209)</b>
<b>Cash Flow Adjustments</b>					
Depreciation	1,409,610	1,521,312	1,279,128	1,622,592	101,280
Pension Asset Amortization and GASB 68	41,363	-	-	-	-
Principal Payments- Utility Fund	(41,100)	(44,958)	(41,884)	(42,682)	2,276
Capital Expenditures	(4,503,360)	(14,841,402)	(3,888,388)	(13,199,161)	1,642,241
<b>Total Cash Flow Adjustments</b>	<b>(3,093,487)</b>	<b>(13,365,048)</b>	<b>(2,651,144)</b>	<b>(11,619,251)</b>	<b>1,745,797</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 2,257,577</b>	<b>\$ (9,919,405)</b>	<b>2,795,727</b>	<b>\$ (9,502,817)</b>	<b>\$ 416,588</b>
<b>Recap by Fund</b>					
Water	\$ 5,368,495	\$ (10,382,967)	\$ 163,863	\$ (8,872,485)	\$ 1,510,482
Sewer	(1,014,840)	(1,042,816)	(687,073)	(485,270)	557,546
General Fund	(2,096,079)	1,506,378	3,318,936	(145,062)	(1,651,440)
<b>Total Surplus(Deficit)</b>	<b>\$ 2,257,576</b>	<b>\$ (9,919,405)</b>	<b>\$ 2,795,727</b>	<b>\$ (9,502,817)</b>	<b>\$ 416,588</b>
Total Debt Outstanding End of Fiscal Year	\$ 2,737,636	\$ 1,892,208	\$ 1,892,208	\$ 1,402,525	\$ (489,683)
Total Property Tax	\$ 6,740,969	\$ 6,101,278	\$ 6,433,879	\$ 6,677,097	\$ 575,819

## Property Tax Revenue Schedule

TCPUD receives property tax from both Placer County and El Dorado County. The following schedule shows 78.4% of the property tax revenue is from Placer County and 21.6% 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 2017-2018 (January – June) and 2018-2019 (July – December).

<b>Tax Revenue - Uses</b>							
	2017 Jan-Dec Amended Budget	2017 Jan-Dec Projection	Percent Change	2018 Jan-Dec Budget	% of Total	Budget vs. Budget Percent Change	
<b>General Tax Revenue</b>							
Placer County	\$ 4,766,080	\$ 5,002,878	5.0%	\$ 5,233,488	78.4%	9.8%	
El Dorado County	1,335,198	1,431,001	7.2%	1,443,609	21.6%	8.1%	
Total General	<b>\$ 6,101,278</b>	<b>\$ 6,433,879</b>	<b>5.5%</b>	<b>\$ 6,677,097</b>	<b>100.0%</b>	<b>9.4%</b>	
	2017 Jan-Dec Amended Budget	Percent of General Fund	2017 Jan-Dec Projection	Percent of General Fund	2018 Jan-Dec Budget	% of Total	Budget vs. Budget Percent Change
General for Debt Service	\$ 745,706	12.2%	\$ 745,789	11.6%	\$ 497,523	7.5%	-33.3%
Parks	1,839,863	30.2%	1,287,059	20.0%	1,670,026	25.0%	-9.2%
Recreation	497,218	8.1%	360,885	5.6%	455,178	6.8%	-8.5%
Golf Course / Winter Sports Park Property	376,595	6.2%	383,197	6.0%	673,500	10.1%	78.8%
Property Taxes to Capital and Reserves	2,641,896	43.3%	3,656,949	56.8%	3,380,870	50.6%	28.0%
	<b>\$ 6,101,278</b>	<b>100.0%</b>	<b>6,433,879</b>	<b>100.0%</b>	<b>\$ 6,677,097</b>	<b>100.0%</b>	<b>9.4%</b>



**Tahoe City  
Public Utility District**

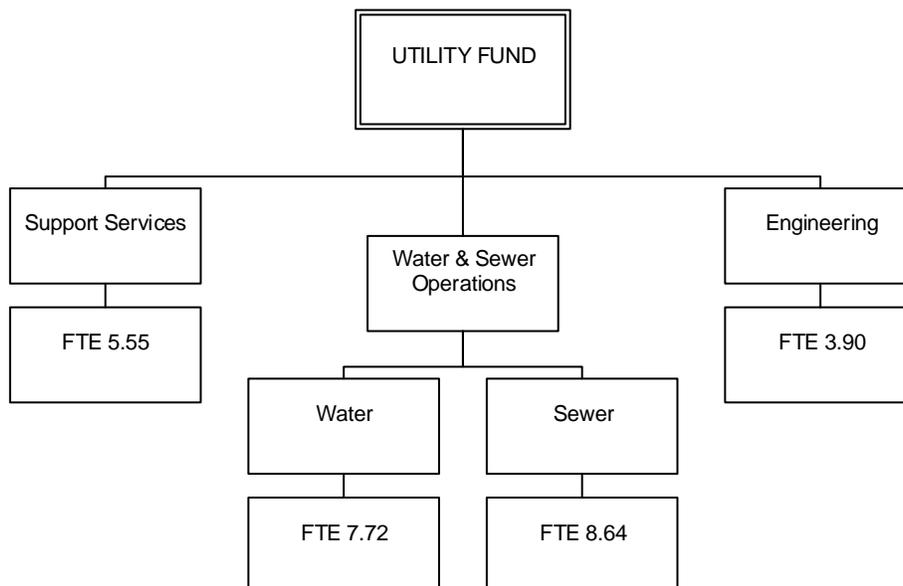
## UTILITY COMBINED



*Digging out Rubicon Water Tank*

The Utility Combined pulls together the Water and Sewer Funds 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 Support Services, Engineering, as well as Governance and Administrative Services, who's cost is allocated to water and sewer on a percentage of expense basis.

Below in the Utility Fund Structure and Budget Process Chart shows how the budget numbers roll up.



## Utility Fund Budget Schedule

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

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
Base - Residential	\$ 3,030,236	\$ 3,212,628	\$ 3,213,698	\$ 4,116,864	\$ 904,236
Base-Commercial	313,481	333,844	333,055	348,948	15,104
Base - Fire Protection Svcs	186,008	198,036	200,433	213,432	15,396
Sewer - Residential	3,598,660	3,744,256	3,749,977	4,030,620	286,364
Sewer - Comm	728,860	756,844	754,645	807,516	50,672
Flat Permit & Inspection Fees	41,258	41,788	42,883	43,376	1,588
Permit & Inspect. Fees at Cost	10,553	20,400	4,100	10,200	(10,200)
Drought Conservation Penalty	(350)	-	-	-	-
Consumption - Residential	646,725	721,249	780,984	913,875	192,626
Consumption - Commercial	285,235	294,664	294,530	311,608	16,944
Connection Fees	37,775	30,000	31,924	31,200	1,200
Grant Revenue	7,495	37,500	3,200	86,200	48,700
Rental Income	18,835	18,576	23,864	22,050	3,474
Other	39,518	40,336	55,951	25,256	(15,080)
<b>Total revenue</b>	<b>8,944,289</b>	<b>9,450,121</b>	<b>9,489,244</b>	<b>10,961,145</b>	<b>1,511,024</b>
<b>Direct Operating Expenses</b>					
Personnel cost	2,196,233	2,388,209	2,302,500	2,715,908	327,699
Professional Services	52,117	46,900	40,055	76,900	30,000
Charges & Services	324,186	386,888	469,934	428,080	41,192
Materials & Supplies	398,298	527,522	547,114	640,441	112,919
Insurance	47,129	51,236	52,208	53,852	2,616
Utilities	249,668	297,686	301,822	353,118	55,432
<b>Total Direct Operating Expenses</b>	<b>3,267,631</b>	<b>3,698,441</b>	<b>3,713,633</b>	<b>4,268,299</b>	<b>569,858</b>
<b>Net Operating Income (Loss) Before Other Direct Expenses, Allocations, and Non-Operating</b>	<b>5,676,658</b>	<b>5,751,680</b>	<b>5,775,611</b>	<b>6,692,846</b>	<b>941,166</b>
<b>Other Direct Cost and Project Recovery</b>					
Depreciation	1,409,610	1,521,312	1,279,128	1,622,592	101,280
Project recovery - Water	(182,367)	(40,000)	(46,386)	(40,000)	-
Project recovery - Sewer	(46,597)	(122,336)	(21,386)	(40,000)	82,336
Project recovery-Operating	-	(30,000)	(8,550)	(30,000)	-
<b>Total Other Direct Expenses and Project Recovery</b>	<b>1,180,646</b>	<b>1,328,976</b>	<b>1,202,806</b>	<b>1,512,592</b>	<b>183,616</b>
<b>Less Allocations</b>					
Governance & Admin. Services	1,116,433	1,080,815	1,218,874	1,297,482	216,667
Eng/Tech Svcs/GIS Allocation	1,900,434	1,973,611	1,850,037	2,200,498	226,887
<b>Total Allocations</b>	<b>3,016,867</b>	<b>3,054,426</b>	<b>3,068,911</b>	<b>3,497,980</b>	<b>443,554</b>
<b>Net Income before Non-Operating</b>	<b>1,479,145</b>	<b>1,368,278</b>	<b>1,503,894</b>	<b>1,682,274</b>	<b>313,996</b>
<b>Non-Operating Revenue and (Expenses)</b>					
Property Tax	23,290	23,293	23,290	23,293	-
Interest Income	148,549	67,600	229,448	139,002	71,402
Assessment	21,669	21,665	21,665	21,665	-
Proceeds from asset Sales	4,380	360	83,000	3,360	3,000
Other	97,906	60,636	66,407	93,036	32,400
Pension Asset Amortization	(41,363)	-	-	-	-
County Collection Fee	(1,872)	(1,824)	(3,600)	(3,648)	(1,824)
Interest Expense	(3,856)	(3,073)	(3,073)	(2,275)	798
<b>Total Non-Operating Revenue (Expenses)</b>	<b>248,703</b>	<b>168,657</b>	<b>417,137</b>	<b>274,433</b>	<b>105,776</b>
<b>Net Income before Other Non-Operating</b>	<b>1,727,848</b>	<b>1,536,935</b>	<b>1,921,031</b>	<b>1,956,707</b>	<b>419,772</b>
<b>Other Non Operating</b>					
Capital Grant Revenue	211,035	402,330	206,903	304,789	(97,541)
Non Operating Transfers to (from)General Fund	5,508,259	-	-	-	-
<b>Change in Net Position</b>	<b>7,447,142</b>	<b>1,939,265</b>	<b>2,127,934</b>	<b>2,261,496</b>	<b>322,231</b>
<b>Adjustments for Cash Flow</b>					
Depreciation	1,409,610	1,521,312	1,279,128	1,622,592	101,280
Pension Asset Amortization	41,363	-	-	-	-
Debt Service Principal	(41,100)	(44,958)	(41,884)	(42,682)	2,276
Capital Expenditures	(4,503,360)	(14,841,402)	(3,888,388)	(13,199,161)	1,642,241
<b>Total Adjustments for Cash Flow</b>	<b>(3,093,487)</b>	<b>(13,365,048)</b>	<b>(2,651,144)</b>	<b>(11,619,251)</b>	<b>1,745,797</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 4,353,655</b>	<b>\$ (11,425,783)</b>	<b>\$ (523,210)</b>	<b>\$ (9,357,755)</b>	<b>\$ 2,068,028</b>
<b>Recap by Fund</b>					
Water	5,368,495	(10,382,967)	163,863	(8,872,485)	1,510,482
Sewer	(1,014,840)	(1,042,816)	(687,073)	(485,270)	557,546
<b>Total Surplus(Deficit)</b>	<b>\$ 4,353,655</b>	<b>\$ (11,425,783)</b>	<b>\$ (523,210)</b>	<b>\$ (9,357,755)</b>	<b>\$ 2,068,028</b>

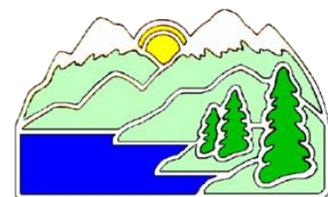
## Water and Sewer Rate Overview

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. The acquisition of Tahoe Cedars, Madden Creek, and Timberland combining to add approximately 1,570 new water customers with very few of them having meters. A flat rate billing structure will be implemented with 10% increases year over year until meters are installed. (NOTE: Timberland was acquired after the 2018 budget was adopted)

The next rate study will begin in early 2019 as the 2014 rate study enters its final year. Impacting the next study will be the acquisition of three new water systems with no meter (consumption) history and the need to normalize rates for all TCPUD customers.



**Tahoe City  
Public Utility District**

## Water and Sewer Strategic Initiatives, Goals and Measures

The 2018 Strategic Initiatives, Goals and Measures for the Water and Sewer Departments are outlined below.

STRATEGIC INITIATIVES	GOALS	MEASURES FOR 2018
<b>2 Ensure Safe and Sustainable Water and Sewer Services for all District Taxpayers</b>	2.1 Provide safe and efficient drinking water	2.1A Meet or exceed all water quality goals and water system loss standards
	2.2 Meet or Exceed Industry Standards for Water System Loss	2.2A Perform leak detection, water audits and repair all known leaks in a timely fashion
	2.3 Expand District Taxpayers' Water Supply through Regional Partnerships	2.3A Evaluate and follow up on all partnership opportunities
	2.4 Evaluate Mergers, Consolidations or Acquisitions of Mutual, Private, or Public Water Systems	2.4A Follow-up on all inquiries or opportunities
		2.4B Provide continued effort for all current acquisitions
		2.4C Develop strategic planning process for water system acquisitions
	2.5 Implement New Technology to Improve Operational Efficiency and Effectiveness	2.5A Continue VUEWorks System enhancements - mobile application & enhanced reporting
		2.5B Refine field use of GraniteNet program for field inspections, data collection and reporting
	2.6 Complete Master Plans	2.6A Complete Rubicon System Master Plan and Tahoe Cedars and Madden Creek Master Plans
	2.7 Reduce Sanitary Sewer Overflows and Infiltration and Inflow in the Collection System	2.7A Clean 50% of District sewer lines
2.7B Televiser/inspect 20% of District sewer lines, repair as necessary		
2.7C Install remote manhole monitors in 5 locations		
2.8 Maintain Compliance with all Regulations and Standards	2.8A Work cooperatively with various regulatory agencies to assure compliance with all applicable standards	
2.9 Provide required oversight and coordination for State and County Road and Erosion Control projects and Private Development projects	2.9A Coordinate with various parties to assure the safety and continuity of service of District facilities	
2.10 Ensure Infrastructure Renewal per Adopted Five Year Capital Improvement Plans	2.10A Support and participate in larger capital projects	
	2.10B Install 4 emergency bypass ports and develop emergency plans for all sewer pump stations	
	2.10C Complete remaining Tahoe City Main Production Meter Replacements	
	2.10D Complete the 3rd Year of Large Commercial/Domestic Meter Replacement Program to include 15 replacements	
	2.10E Complete the Cedar Point Water Service Line Replacements	
	2.10F Complete the remaining seven Sewer Pump Station Flow Meter Installations	
	2.10G Complete three to five locations for the Satellite Pump Station Control Upgrade Program	
	2.10H Begin Year 1 of Sewer Pump Station Transfer Switch Replacements to include up to four locations	
<b>4 Maintain a High Performing Team of Professional Staff</b>	4.1 Provide Increased Training and Development for All Staff	4.1C Continue staff development with training and team building exercises



## Water Overview

We serve approximately 5,726 residential and commercial water connections and provide quality drinking water to eight separate systems. The eight separate systems serve approximately three quarters of the homes and businesses in TCPUD's overall service territory boundaries. The other remaining quarter 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 eight separate systems are:

- Tahoe City System
- Alpine Peaks System
- McKinney/Quail System
- Rubicon System
- Tahoma Meadows System
- Tahoe Cedars System (Newly Acquired in 2018)
- Madden Creek System (Newly Acquired in 2018)
- Timberland System (Newly Acquired in 2018, but not included in 2018 budget numbers due to timing)

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.



*Rubicon Tank Interior Re-Coating*

The following page shows the Water Combined Budget Schedule by revenue and expense categories. The expense section of the budget schedule has been reformatted into four distinct sections in an attempt to better classify expenses. The sections are 1) Direct Operating Expenses, 2) Other Direct Cost and Project Recovery 3) Allocations, and 4) Non-Operating Expense. The total water budget continues to include engineering, technical services, GIS and G&AS allocation expenses that appear in the Allocations section.

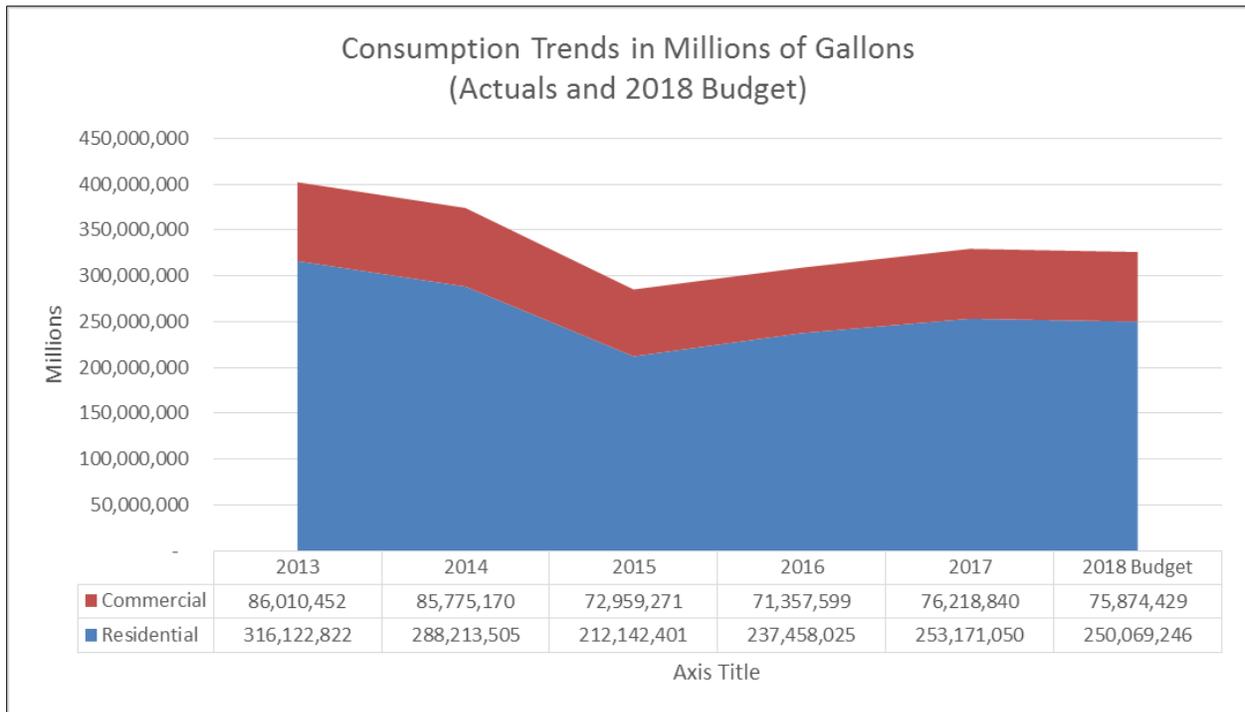
**Water Combined Budget Schedule**  
**Water Fund (Includes Engineering/Tech Services/GIS Allocations)**  
**Net Operating , Change in Net Position, and Surplus (Deficit)**

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
Base - Residential	\$ 3,030,236	\$ 3,212,628	\$ 3,213,698	\$ 4,116,864	\$ 904,236
Base-Commercial	313,481	333,844	333,055	348,948	15,104
Base - Fire Protection Svcs	186,008	198,036	200,433	213,432	15,396
Flat Permit & Inspection Fees	7,503	8,400	4,486	8,400	-
Permit & Inspect. Fees at Cost	2,730	10,200	2,050	5,100	(5,100)
Drought Conservation Penalty	(350)	-	-	-	-
Consumption - Residential	646,725	721,249	780,984	913,875	192,626
Consumption - Commercial	285,235	294,664	294,530	311,608	16,944
Connection Fees	21,600	15,000	17,464	16,200	1,200
Grant Revenue	6,764	37,500	3,200	86,200	48,700
Rental Income	18,835	18,576	23,864	22,050	3,474
Other	10,738	7,500	43,381	7,500	-
<b>Total Revenues</b>	<b>4,529,505</b>	<b>4,857,597</b>	<b>4,917,145</b>	<b>6,050,177</b>	<b>1,192,580</b>
<b>Direct Operating Expenses</b>					
Personnel cost	1,178,817	1,151,468	1,272,751	1,393,530	242,062
Professional Services	16,645	43,500	37,055	73,500	30,000
Charges & Services	169,515	210,385	204,634	238,256	27,871
Materials & Supplies	224,939	296,919	336,100	401,302	104,383
Insurance	21,842	24,582	25,042	27,522	2,940
Utilities	174,848	217,524	212,107	259,385	41,861
<b>Total Direct Operating Expenses</b>	<b>1,786,606</b>	<b>1,944,378</b>	<b>2,087,689</b>	<b>2,393,495</b>	<b>449,117</b>
<b>Net Operating Income (Loss) Before Other Direct Expenses, Allocations, and Non-Operating</b>	<b>2,742,899</b>	<b>2,913,219</b>	<b>2,829,456</b>	<b>3,656,682</b>	<b>743,463</b>
<b>Less Other Direct Expense and Project Recovery</b>					
Depreciation	870,296	928,812	749,232	1,057,320	128,508
Project recovery - Water	(182,367)	(40,000)	(45,000)	(40,000)	-
Project recovery-Operating	-	(30,000)	(4,944)	(15,000)	15,000
<b>Total Other Direct Expenses and Project Recovery</b>	<b>687,929</b>	<b>858,812</b>	<b>699,288</b>	<b>1,002,320</b>	<b>143,508</b>
<b>Less Allocations</b>					
Governance & Admin. Services	611,782	568,710	688,842	724,253	155,543
Eng/Tech Svcs/GIS Allocation	848,800	1,064,758	954,997	1,243,536	178,778
<b>Total Allocations</b>	<b>1,460,582</b>	<b>1,633,468</b>	<b>1,643,839</b>	<b>1,967,789</b>	<b>334,321</b>
<b>Net Income before Other Non-Operating</b>	<b>594,388</b>	<b>420,939</b>	<b>486,329</b>	<b>686,573</b>	<b>265,634</b>
<b>Non-Operating Revenues and (Expenses)</b>					
Property Tax	23,290	23,293	23,290	23,293	-
Interest Income	75,439	33,800	117,784	69,002	35,202
Assessment	21,669	21,665	21,665	21,665	-
Proceeds from asset Sales	2,190	180	43,000	360	180
Other	49,493	30,318	33,647	60,636	30,318
Pension Asset Amortization	(20,682)	-	-	-	-
County Collection Fee	(936)	(912)	(1,800)	(1,824)	(912)
Interest Expense	(1,928)	(3,073)	(3,073)	(2,275)	798
<b>Total Non-Operating Revenues (Expenses)</b>	<b>148,535</b>	<b>105,271</b>	<b>234,513</b>	<b>170,857</b>	<b>65,586</b>
<b>Net Income before Other Non-Operating</b>	<b>742,923</b>	<b>526,210</b>	<b>720,842</b>	<b>857,430</b>	<b>331,220</b>
<b>Other Non Operating</b>					
Capital Grant Revenue	211,035	402,330	206,903	304,789	(97,541)
Non Operating Transfers to (from) General Fund	5,508,259	-	-	-	-
<b>Change in Net Position</b>	<b>\$ 6,462,217</b>	<b>\$ 928,540</b>	<b>\$ 927,745</b>	<b>\$ 1,162,219</b>	<b>\$ 233,679</b>
<b>Adjustments for Cash Flow</b>					
Depreciation	870,296	928,812	749,232	1,057,320	128,508
Pension Asset Amortization	20,682	-	-	-	-
Debt Service Principal	(41,100)	(44,958)	(41,884)	(42,682)	2,276
Capital Expenditures	(1,943,600)	(12,195,361)	(1,471,230)	(11,049,342)	1,146,019
<b>Total Adjustments for Cash Flow</b>	<b>(1,093,722)</b>	<b>(11,311,507)</b>	<b>(763,882)</b>	<b>(10,034,704)</b>	<b>1,276,803</b>
<b>Total Surplus(Deficit)</b>	<b>\$ 5,368,495</b>	<b>\$ (10,382,967)</b>	<b>\$ 163,863</b>	<b>\$ (8,872,485)</b>	<b>\$ 1,510,482</b>

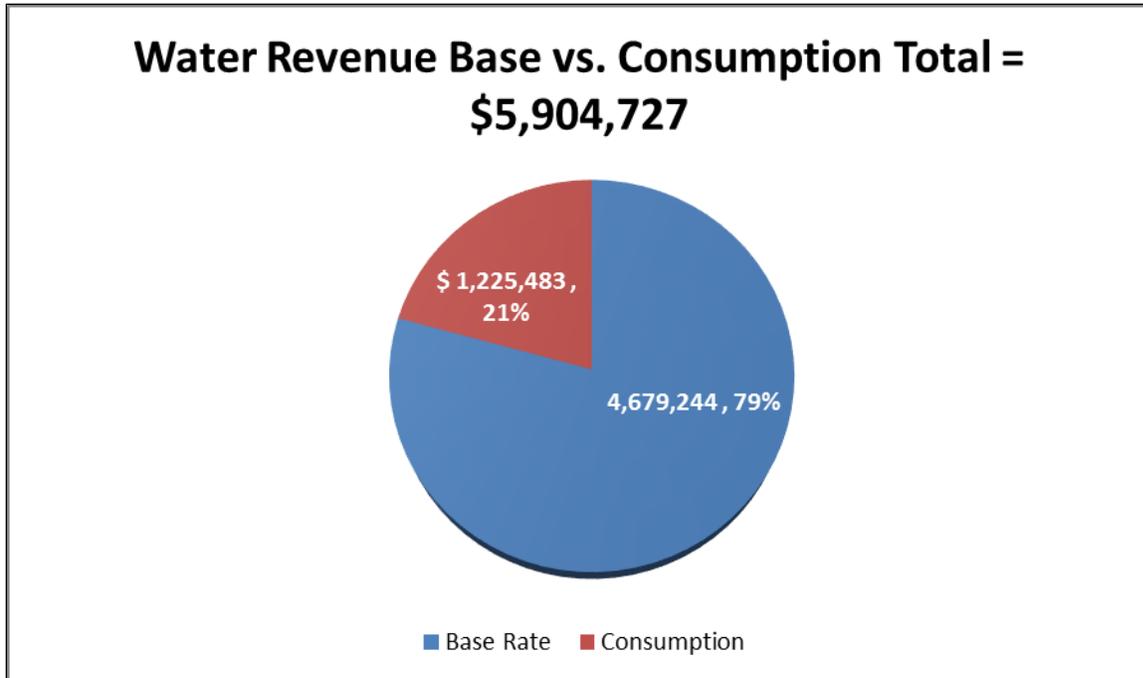
## Summary of Operations

### Revenue Overview

Overall total water revenue is up budget-to-budget by \$1,148,980, or 23.9%. The change is primarily the result of adding approximately 1,426 new water customers, coupled with bringing the water rates to the maximum 2018 approved Proposition 218 rates. An additional 135 customers were added after the budget cycle and adoption, revenue from these customers is not reflected in the budget. The increased revenue from base rates is \$919,340 budget to budget or a blended 26% increase for residential and commercial base revenue. Water consumption revenue is budgeted to increase by \$192,626 for residential customers and increase by \$16,944 for commercial customers, yielding a net increase of \$209,570. The “new normal” of water conservation with regards to annual consumption is now incorporated in budget models. The following graph shows the last five years of actual consumption and the 2018 budget.



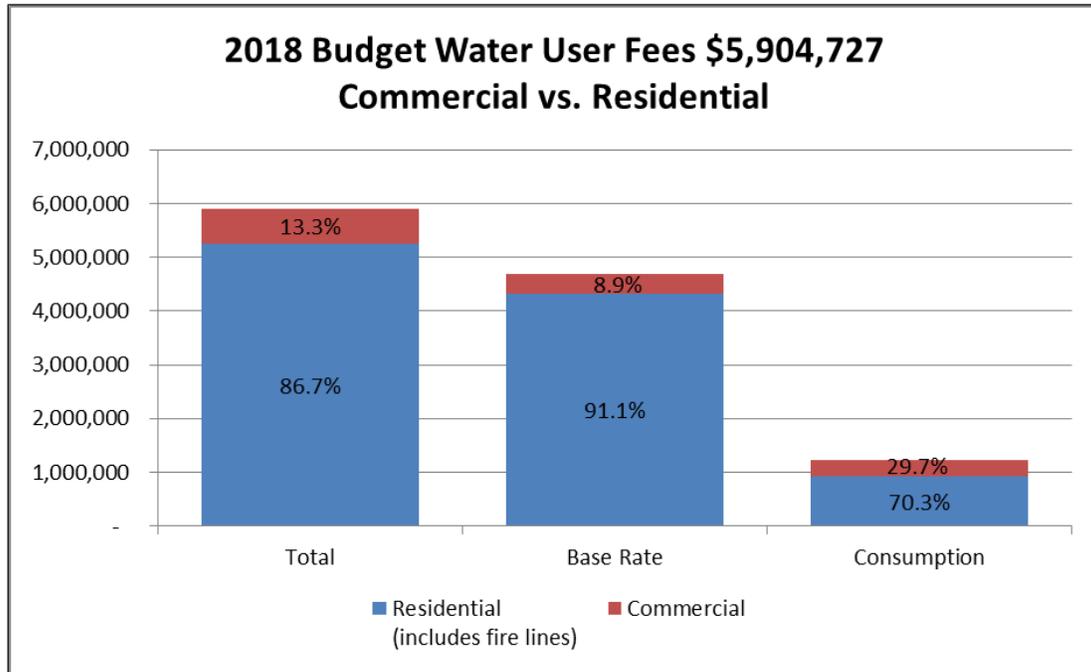
The following graph shows the relationship between water base rate revenue to consumption revenue as a percentage total revenue. This highlights the importance of base rates which are typically higher at Lake Tahoe than in metropolitan areas. Some of the factors that affect rates are environmental, winter climate, mountainous terrain, fragmented water systems, lack of new development revenue, and a highly regulated environment. All of these factors contribute incrementally to the higher overall cost of providing service to our customers.



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 2018 Proposition 218 rates.

The residential water rate structure for TCPUD existing customers 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 a per 1,000 gallon consumption basis. The newly acquired customers will predominately be billed a flat rate that represents a 10% increase from their previous 2017 rate as they are not yet on meters. A few of the new customers, both residential and commercial, are metered and will be billed their appropriate base and consumption rates. The following graph shows the relationship of commercial verse residential and base rate to consumption revenue.



### Expenses and Personnel Overview

Direct water operating expenses, include personnel cost, professional services, charges & services, materials & supplies, insurance, and utilities and are increasing \$449,117 or 23.1% budget-to-budget. Personnel and materials and supplies are the significant increases and required to provide service to an additional 1,561 customers. Other Direct Cost which include depreciation, and project recovery and are up \$143,508 or 17%.

Personnel costs, 58% of the direct costs are budgeted to increase by approximately \$242,062 or 21% due to additions in full time and seasonal employees as well as changes in health benefits status, and general salary and benefit increases. Full time equivalents increased by 1.54.

	Budget		Change	
	2017	2018	FTE	%
<u>Full Time Equivalents (FTE)</u>				
Full time Year Round	7.09	8.16	1.07	13.1%
Part Time / Seasonal	0.63	1.10	0.47	42.7%
	7.72	9.26	1.54	19.9%

## Water Rates Schedule

Residential Rates/ Commercial Rates – the following 2018 water rates schedule shows the Board adopted 2018 base and tiered rates for residential and commercial customers that have been set at the maximum Proposition 218 rates for 2018.

**TAHOE CITY PUBLIC UTILITY DISTRICT  
2017 WATER RATES  
EFFECTIVE JANUARY 1, 2018**

WATER SERVICE SIZE BASE RATE SCHEDULE	RESIDENTIAL MONTHLY BASE RATES	COMMERCIAL MONTHLY BASE RATES	CONNECTION FEES
<b>Standard Base Rate by Meter Size</b>			
METER - .75"	\$70.25	\$84.50	\$2,500.00
METER - 1.00"	\$106.00	\$135.25	\$3,000.00
METER - 1.25"	\$136.75	\$164.00	as determined
METER - 1.50"	\$162.50	\$197.00	\$6,000.00
METER - 2.00"	\$218.75	\$263.75	\$9,600.00
METER - 2.50"	n/a	\$329.50	as determined
METER - 3.00"	\$331.00	\$395.00	\$21,000.00
METER - 4.00"	\$435.75	\$522.50	as determined
METER - 6.00"	\$654.25	\$782.75	as determined
METER - 8.00"	n/a	\$1,047.75	as determined
<b>Combined Fire Services (CFS) Base Rate by Meter Size</b>			
CFS - 3/4"	\$96.75	\$111.00	\$1,200.00
CFS - 1"	\$105.65	\$119.90	\$1,200.00
CFS - 1.5"	\$159.00	\$188.25	\$1,200.00
CFS - 2"	\$176.65	\$205.90	\$1,200.00
CFS - >2"	as determined	as determined	as determined
<b>Private Fire Protection and / or Private Fire Hydrant Base Rate Schedule</b>			
PRIVATE FIRE SYSTEM (sprinklers) SIZES VARY (size based on point of connection)	\$ 35.40/inch	\$ 35.40/inch	\$1,200.00
FIRE HYDRANT (on private property) SIZES VARY (size based on point of connection)	\$ 35.40/inch	\$ 35.40/inch	\$1,200.00

*NOTE: The majority of residential customers have a 3/4" service size.*

<b>MONTHLY WATER CONSUMPTION RATES</b>			
Per 1,000 gallons	RESIDENTIAL	Per 1,000 gallons	COMMERCIAL
0 -- 8,000	\$2.48	0 -- 8,000	\$6.35
8,001 -- 20,000	\$3.38	8,001 -- and above	\$6.35
20,001 -- 40,000	\$4.93		
in excess of 40,001 gallons	\$8.25		

(Consumption rates effective Feb. 1, 2018 for January 2018 consumption)

Residential Rates/ Commercial Rates for New Customers - The Board made a decision to ease new customers into the TCPUD existing rate structures. Customers of the newly acquired water systems each had a 10% increase on their existing rate structure, most of which are flat monthly rates as few of these customers are metered. The rates for each new system can be seen in the following tables

**TAHOE CITY PUBLIC UTILITY DISTRICT  
TAHOE CEDARS 2018 WATER RATES  
EFFECTIVE JANUARY 1, 2018**

WATER SERVICE SIZE BASE RATE SCHEDULE	RESIDENTIAL MONTHLY BASE RATES	COMMERCIAL MONTHLY BASE RATES	USAGE RATE per 1,000 GAL
<b>Standard Base Rate by Meter Size</b>			
YEAR ROUND SFR	\$ 40.05	\$ -	\$ -
SEASONAL SFR	\$ 37.25	\$ -	\$ -
YEAR ROUND SFR+2nd UNIT	\$ 65.44	\$ -	\$ -
3/4" METER	\$ 90.83	\$ -	\$ 2.42
1" METER	\$ 32.07	\$ -	\$ 2.42
1.5" METER	\$ 49.89	\$ -	\$ 2.42
2" METER	\$ 96.30	\$ -	\$ 2.42
4" METER	\$ 225.47	\$ -	\$ 2.42

(Consumption rates effective Feb. 1, 2018, for January 2018 consumption)

**TAHOE CITY PUBLIC UTILITY DISTRICT  
MADDEDN CREEK 2018 WATER RATES  
EFFECTIVE JANUARY 1, 2018**

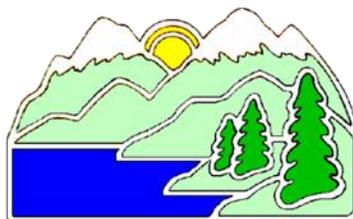
WATER SERVICE SIZE BASE RATE SCHEDULE	RESIDENTIAL MONTHLY BASE RATES	COMMERCIAL MONTHLY BASE RATES	USAGE RATE per 1,000 GAL
<b>Standard Base Rate by Meter Size</b>			
YEAR ROUND SFR	\$ 51.27	\$ -	\$ -
SEASONAL SFR	\$ 38.09	\$ -	\$ -
YEAR ROUND SFR+2nd UNIT	\$ 80.64	\$ -	\$ -
3/4" METER	\$ 24.20	\$ -	\$ 2.33
1" METER	\$ 40.33	\$ -	\$ 2.33
1.5" METER	\$ 48.39	\$ -	\$ 2.33
2" METER	\$ 64.52	\$ -	\$ 2.33
4" METER	\$ 193.56	\$ -	\$ 2.33

(Consumption rates effective Feb. 1, 2018, for January 2018 consumption)

**TAHOE CITY PUBLIC UTILITY DISTRICT  
TIMBERLAND 2018 WATER RATES  
EFFECTIVE JANUARY 1, 2018**

WATER SERVICE SIZE BASE RATE SCHEDULE	RESIDENTIAL MONTHLY BASE RATES	COMMERCIAL MONTHLY BASE RATES	USAGE RATE per 1,000 GAL
<b>Standard Base Rate by Meter Size</b>			
FLAT SFR - unmetered	\$73.65	\$ -	\$ -
FLAT SFR + 2nd UNIT - unmetered	\$119.27	\$ -	\$ -
3/4" METER	\$37.55	\$ -	\$ 3.74
1" METER	\$56.36	\$ -	\$ 3.74
1.5" METER	\$94.02	\$ -	\$ 3.74
2" METER	\$188.03	\$ -	\$ 3.74
3" METER - COMMERCIAL	\$ -	\$ 395.00	\$ 3.74
4" METER - COMMERCIAL	\$ -	\$ 522.50	\$ 3.74
1" FIRELINE	\$15.62	\$ -	\$ -
2" FIRELINE	\$31.24	\$ -	\$ -
3" FIRE LINE	\$46.86	\$ -	\$ -

(Consumption rates effective Feb. 1, 2018, for January 2018 consumption)



**Tahoe City  
Public Utility District**

## Water Department Budget Schedules

The following budget schedules for Water Production 23.11 and Storage, Transmission and Distribution 23.12 show the rolled up budget cost by revenue and expense categories.

Water Production 23.11					\$ Chg
	Actual	Amended	Projected	Budget	2018 Bud to Bud 2017
	2016	2017	2017	2018	inc. (dec.)
<b>Revenues</b>					
Base - Residential	\$ 3,030,236	\$ 3,212,628	\$ 3,213,698	\$ 4,116,864	\$ 904,236
Base-Commercial	313,481	333,844	333,055	348,948	15,104
Base - Fire Protection Svcs	186,008	198,036	200,433	213,432	15,396
Drought Conservation Penalty	(350)	-	-	-	-
Consumption - Residential	646,725	721,249	780,984	913,875	192,626
Consumption - Commercial	285,235	294,664	294,530	311,608	16,944
Connection Fees	21,600	15,000	17,464	16,200	1,200
Grant Revenue	-	-	-	-	-
Rental Income	18,835	18,576	23,864	22,050	3,474
Other	9,959	7,500	43,381	7,500	-
<b>Total Revenues</b>	<b>4,511,729</b>	<b>4,801,497</b>	<b>4,907,409</b>	<b>5,950,477</b>	<b>1,148,980</b>
<b>Direct Operating Expenses</b>					
Personnel cost	623,063	588,684	544,782	567,678	(21,006)
Professional Services	4,742	8,500	15,555	21,000	12,500
Charges & Services	81,765	115,069	100,495	127,120	12,051
Materials & Supplies	69,183	97,836	112,800	155,854	58,018
Insurance	10,901	12,588	12,829	11,172	(1,416)
Utilities	127,404	157,005	147,935	192,123	35,118
<b>Total Direct Operating Expenses</b>	<b>917,058</b>	<b>979,682</b>	<b>934,396</b>	<b>1,074,947</b>	<b>95,265</b>
<b>Net Operating Income (Loss) Before Other Direct Expenses and Allocations</b>	<b>3,594,671</b>	<b>3,821,815</b>	<b>3,973,013</b>	<b>4,875,530</b>	<b>1,053,715</b>
<b>Other Direct Expenses and Project Recovery</b>					
Depreciation	121,211	147,744	-	153,540	5,796
Project recovery - Water	(114,550)	(10,000)	(10,000)	(10,000)	-
<b>Total Other Direct Expenses and Project Recovery</b>	<b>6,661</b>	<b>137,744</b>	<b>(12,202)</b>	<b>136,040</b>	<b>5,796</b>
<b>Less Allocations</b>					
Governance & Admin. Services	310,597	287,246	308,308	324,441	37,195
Eng/Tech Svcs/GIS Allocation	435,340	510,750	425,029	514,406	3,656
<b>Total Allocations</b>	<b>745,937</b>	<b>797,996</b>	<b>733,337</b>	<b>838,847</b>	<b>40,851</b>
<b>Net Operating Income</b>	<b>\$ 2,842,073</b>	<b>\$ 2,886,075</b>	<b>\$ 3,251,878</b>	<b>\$ 3,900,643</b>	<b>\$ 1,007,068</b>

Water Department Schedule: Water Production 23.11 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 Governance and 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 23.12

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Direct Operating Expenses</b>					
Personnel cost	\$ 555,754	\$ 562,784	\$ 727,969	\$ 825,852	\$ 263,068
Professional Services	11,903	35,000	21,500	52,500	17,500
Charges & Services	87,750	95,316	104,139	111,136	15,820
Materials & Supplies	155,756	199,083	223,300	245,448	46,365
Insurance	10,941	11,994	12,213	16,350	4,356
Utilities	47,444	60,519	64,172	67,262	6,743
<b>Total Direct Operating Expenses</b>	<b>869,548</b>	<b>964,696</b>	<b>1,153,293</b>	<b>1,318,548</b>	<b>353,852</b>
<b>Net Operating Income (Loss) Before Other Direct Expenses, Allocations, and Non-Operating</b>	<b>(869,548)</b>	<b>(964,696)</b>	<b>(1,153,293)</b>	<b>(1,318,548)</b>	<b>(353,852)</b>
<b>Other Direct Expenses and Project Recovery</b>					
Depreciation	745,835	776,040	744,864	900,576	124,536
Project recovery-Water	(67,817)	(30,000)	(35,000)	(30,000)	-
Project recovery-Operating	-	(30,000)	(2,742)	(7,500)	22,500
<b>Total Other Direct Expenses and Project Recovery</b>	<b>678,018</b>	<b>716,040</b>	<b>707,122</b>	<b>863,076</b>	<b>147,036</b>
<b>Less Allocations</b>					
Governance & Administrative Services	301,185	281,464	380,534	399,812	118,348
Eng/TechSvs/GIS Allocation	398,934	502,936	524,600	632,634	129,698
<b>Total Allocations</b>	<b>700,119</b>	<b>784,400</b>	<b>905,134</b>	<b>1,032,446</b>	<b>248,046</b>
<b>Net Operating Income (Loss)</b>	<b>\$ (2,247,685)</b>	<b>\$ (2,465,136)</b>	<b>\$ (2,765,549)</b>	<b>\$ (3,214,070)</b>	<b>\$ (748,934)</b>

Water Department Schedule: Storage, Transmission and Distribution, 23.12 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 Governance and 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.

### 2018 Water Capital Improvement Plan

On the following page is the 2018 water capital plan, the first year of the Five Year Capital Plan for the Water Department. The primary focus of the capital plan in 2018 is the Mid-Sierra Water Acquisition, Tahoe Cedars Water System Interconnections, Bunker Water Tank Replacement, and continued progress on West Lake Tahoe Regional Water Treatment Plant. Not included in the budget due to timing is also the acquisition of the Timberland Water System. 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 Mid-Sierra Water Company Acquisition is budgeted to be \$4,600,000 plus an additional \$1,758,773 in interconnections. These projects were not part of the HDR rate study and have not previously been part of the 5 year capital plan. Staff is aggressively seeking additional funding for acquisition and improvements through California Proposition 1, Water Bond approved on November 4, 2014. Additional funding from this bond is being sought for construction of the West Lake Tahoe Regional Water Treatment Plant.

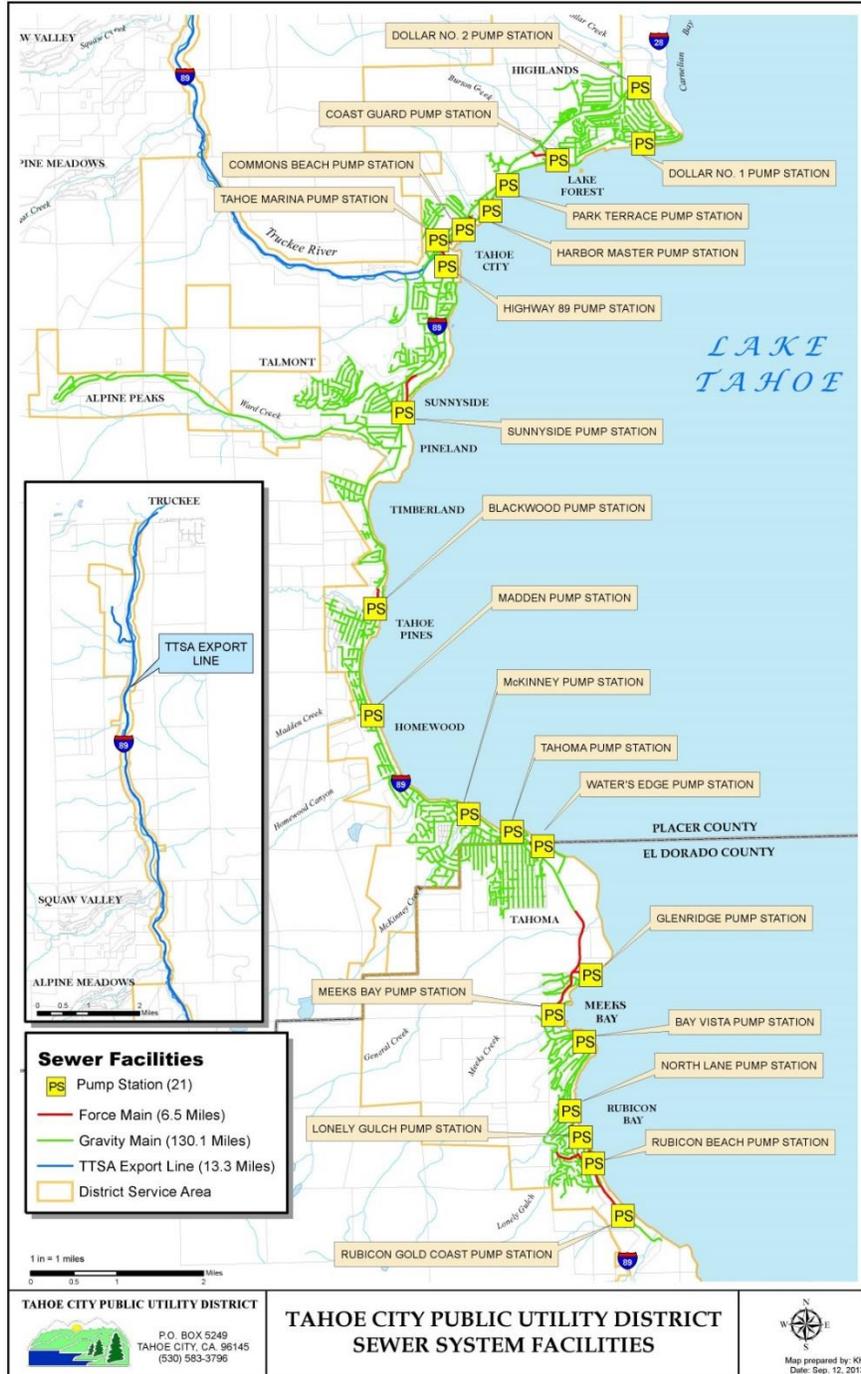
	<u>Water Project Summary Description</u>	<u>Amount</u>
1	Public Projects Relocations/Upgrades (EIP) P&D/CONST	\$ 7,200
2	West Lake Tahoe Regional Water Treatment Plant P&D/CONST	648,000
3	Bunker Water Tank Replacement CONST	2,906,458
4	Mid-Sierra Water Company Acquisition PURCH	4,600,000
5	Tahoe Cedars Water System Interconnection P&D/CONST	1,241,541
6	Madden Creek Water System Interconnection / Ellis to Lagoon WLR P&D/CONST	517,232
7	Mid-Sierra Water Systems Metering Project P&D	394,211
8	Highlands Easements Service Line Replacements (Polybutylene) P&D	80,064
9	Tahoe City Main Production Meter Replacements CONST	8,000
10	Large Commercial/Domestic Meter Replacement Program CONST	43,947
11	Lake Forest Water System - Abandon Existing LFWC Facilities CONST	15,000
12	Cedar Point Condo Water Service Line Replacements CONST	40,690
13	Rubicon Tank No.2 Exterior Recoating CONST	75,000
14	Water Leak Correlator PURCH	22,000
15	Lower Highlands Tank Interior Recoating (w/ Ladder Modifications) CONST	<u>230,000</u>
	<b>Water Subtotal</b>	<b>10,829,343</b>
	<u>Shared Vehicles/Equipment</u>	
1	2002 Case 590 Super M Backhoe, Utilities, Unit 26	\$ 170,000
2	Utilities Hydro Cleaning Truck (2016 item)	165,000
3	2008 Ford F-450 Service Body, Boom and Liftgate Utilities Veh # 11	95,000
4	GIS Server	<u>10,000</u>
	Allocate 50% to Water Operations	\$ 440,000 <u>220,000</u>
	Total 2018 Water Capital	11,049,343
	Less Grant Funding	<u>(304,789)</u>
	Net District Funded Capital	<u>\$ 10,744,554</u>

Additional information on the capital plan can be found in the 2018-2022 Five-Year Capital Plan Section.

# Sewer Fund

## Wastewater Collection and Export Policy Statement

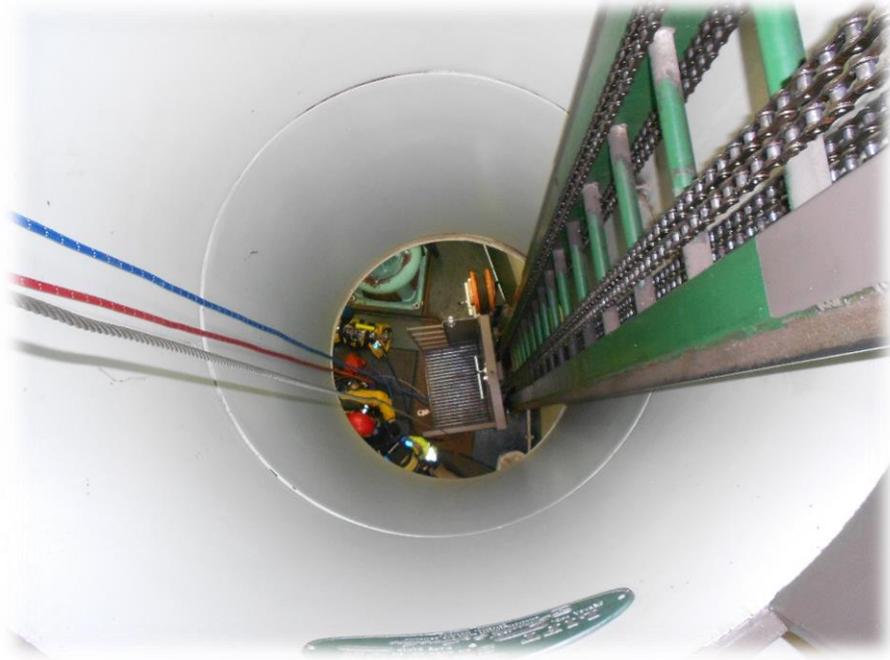
*TCPUD ensures public health and environmental protection while collecting and exporting wastewater through the continuous implementation of best practices in preventive maintenance, infrastructure renewal, and emergency response.*



## Sewer Overview

We serve approximately 7,689 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.



*Dry Well Confined Space Training*

The following page shows the Sewer Combined Budget Schedule by revenue and expense categories. The expense section of the budget schedule has been reformatted into four distinct sections in an attempt to better classify expenses. The sections are 1) Direct Operating Expenses, 2) Other Direct Cost and Project Recovery 3) Allocations, and 4) Non-Operating Expense. The total Sewer budget continues to include engineering, technical services, GIS and G&AS allocation expenses that appear in the Allocations section.

## Sewer Combined Budget Schedule

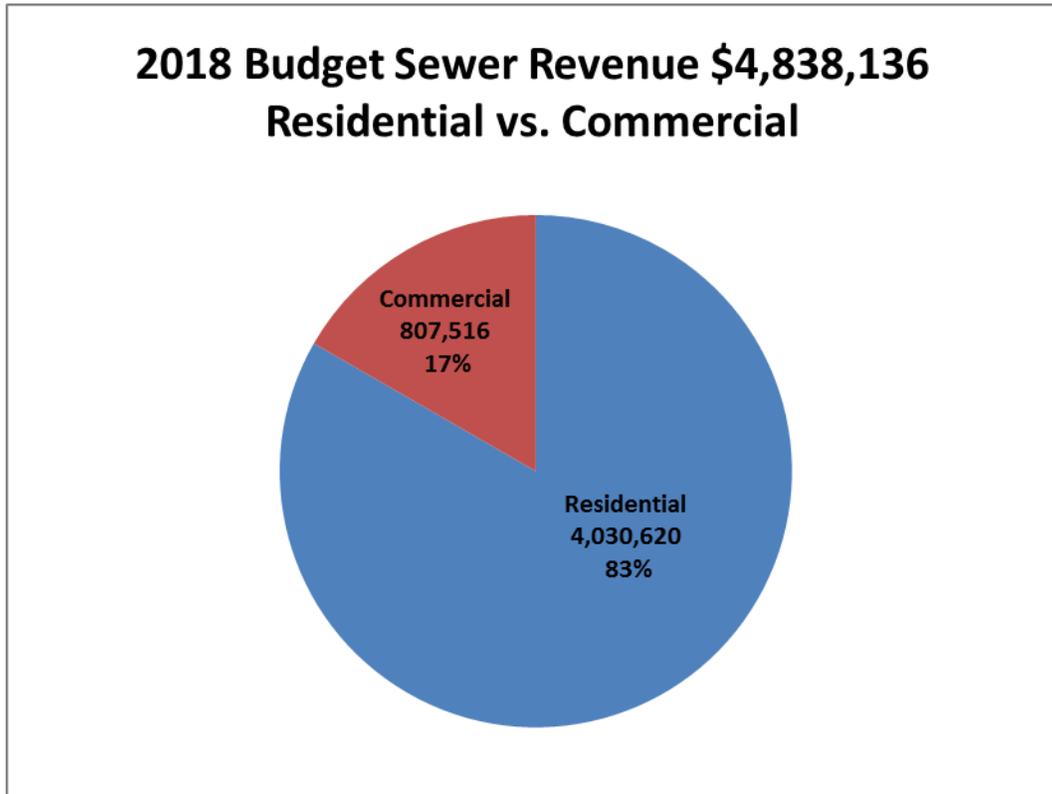
Sewer Fund (Include Engineering/Tech Services/GIS)  
Net Operating , Change in Net Position, and Surplus (Deficit)

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
Sewer - Residential	\$ 3,598,660	\$ 3,744,256	\$ 3,749,977	\$ 4,030,620	\$ 286,364
Sewer - Comm	728,860	756,844	754,645	807,516	50,672
Flat Permit & Inspection Fees	33,755	33,388	38,397	34,976	1,588
Permit & Inspect. Fees at Cost	7,823	10,200	2,050	5,100	(5,100)
Connection Fees	16,175	15,000	14,460	15,000	-
Grant Revenue	731	-	-	-	-
Other	28,780	32,836	12,570	17,756	(15,080)
<b>Total Revenues</b>	<b>4,414,784</b>	<b>4,592,524</b>	<b>4,572,099</b>	<b>4,910,968</b>	<b>318,444</b>
<b>Direct Operating Expenses</b>					
Personnel cost	1,017,416	1,236,741	1,029,749	1,322,378	85,637
Professional Services	35,472	3,400	3,000	3,400	-
Charges & Services	154,671	176,503	265,300	189,824	13,321
Materials & Supplies	173,359	230,603	211,014	239,139	8,536
Insurance	25,287	26,654	27,166	26,330	(324)
Utilities	74,820	80,162	89,715	93,733	13,571
<b>Total Direct Operating Expenses</b>	<b>1,481,025</b>	<b>1,754,063</b>	<b>1,625,944</b>	<b>1,874,804</b>	<b>120,741</b>
<b>Net Operating Income (Loss) Before Other Direct Expenses, Allocations, and Non-Operating Expenses</b>	<b>2,933,759</b>	<b>2,838,461</b>	<b>2,946,155</b>	<b>3,036,164</b>	<b>197,703</b>
<b>Other Direct Expenses and Project Recovery</b>					
Depreciation	539,314	592,500	529,896	565,272	(27,228)
Project recovery - Water	-	-	(1,386)	-	-
Project recovery - Sewer	(46,597)	(122,336)	(21,386)	(40,000)	82,336
Project recovery - GSS/Parks/Rec	-	-	-	-	-
Project recovery-Operating	-	-	(3,606)	(15,000)	(15,000)
<b>Total Other Direct Expenses and Project Recovery</b>	<b>492,717</b>	<b>470,164</b>	<b>503,518</b>	<b>510,272</b>	<b>40,108</b>
<b>Allocations</b>					
Governance & Admin. Services	504,651	512,105	530,032	573,229	61,124
Eng/Tech Svs/GIS Allocation	1,051,634	908,853	895,040	956,962	48,109
<b>Total Allocations</b>	<b>1,556,285</b>	<b>1,420,958</b>	<b>1,425,072</b>	<b>1,530,191</b>	<b>109,233</b>
<b>Net Income before Other Non-Operating</b>	<b>884,757</b>	<b>947,339</b>	<b>1,017,565</b>	<b>995,701</b>	<b>48,362</b>
<b>Non-Operating Revenues and Expenses</b>					
Interest Income	73,110	33,800	111,664	70,000	36,200
Proceeds from asset Sales	2,190	180	40,000	3,000	2,820
Other	48,413	30,318	32,760	32,400	2,082
Pension Asset Amortization	(20,681)	-	-	-	-
County Collection Fee	(936)	(912)	(1,800)	(1,824)	(912)
Interest Expense	(1,928)	-	-	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>100,168</b>	<b>63,386</b>	<b>182,624</b>	<b>103,576</b>	<b>40,190</b>
<b>Change in Net Position</b>	<b>984,925</b>	<b>1,010,725</b>	<b>1,200,189</b>	<b>1,099,277</b>	<b>88,552</b>
<b>Adjustments for Cash Flow</b>					
Depreciation	539,314	592,500	529,896	565,272	(27,228)
Pension Asset Amortization & GASB 68	20,681	-	-	-	-
Capital Expenditures	(2,559,760)	(2,646,041)	(2,417,158)	(2,149,819)	496,222
	(1,999,765)	(2,053,541)	(1,887,262)	(1,584,547)	468,994
<b>Total Surplus(Deficit)</b>	<b>\$ (1,014,840)</b>	<b>\$ (1,042,816)</b>	<b>\$ (687,073)</b>	<b>\$ (485,270)</b>	<b>\$ 557,546</b>

## Summary of Operations

### Revenue Overview

Overall total sewer revenue is up budget-to-budget by \$318,444, or 7.1%. This is due to raising sewer rates to the 2017 Prop 218 but still below the maximum Proposition 218 for rates. Sewer user fee revenue is broken out into two classes of customers: residential and commercial. Residential makes up 83% of the user fees and commercial customers 17%. Permit and inspection fees from Technical Services are also allocated to the sewer department.



### Expenses and Personnel Overview

Direct sewer operating costs, include personnel cost, professional services, charges & services, materials & supplies, insurance, and utilities are up \$120,741 or 6.9% budget-to-budget. Other Direct Costs which include depreciation, and project recovery are up \$41,920 or 9%. A

Personnel costs reflect the direct cost incurred by sewer employees and are budgeted to increase by approximately \$85,637, or 6.9% and FTEs are up .10. This is due primarily to an increase in personnel costs such as general increases for cost of living, merit and other benefit cost increases.

	<u>Budget</u>		Change	
	2017	2018	FTE	%
<u>Full Time Equivalent (FTE)</u>				
Full time Year Round	7.77	7.84	0.07	0.9%
Part Time / Seasonal	0.87	0.90	0.03	3.3%
	<u>8.64</u>	<u>8.74</u>	<u>0.10</u>	<u>1.2%</u>

## Sewer Rate Schedule

Sewer Rates – the following rate schedule shows the 2018 adopted sewer rates. These rates were rolled back to below the maximum 2018 Proposition 218 level. The change in rates represents a 7.4% increase year on year.

### TAHOE CITY PUBLIC UTILITY DISTRICT 2018 SEWER RATES EFFECTIVE JANUARY 1, 2018

SEWER SERVICE DESCRIPTION	UNIT DESCRIPTION	SEWER RATES (PER MONTH)	SEWER RATES (PER QUARTER)	CONNECTION FEES
RESIDENTIAL	dwelling unit	\$42.92	\$128.76	\$1,000.00
MOTEL W/O KITCHEN	motel unit	\$17.46	\$52.38	\$395.00
MOTEL W/KITCHEN	motel unit	\$18.61	\$55.83	\$435.00
SEATING - OUTSIDE/BAR SEATS	per seat	\$1.20	\$3.60	\$25.00
SEATING - INSIDE	per seat	\$2.39	\$7.17	\$50.00
LAUNDRY - PER MACHINE < 10 LBS	per machine	\$8.73	\$26.19	\$200.00
HOTEL W/KITCHEN	motel unit	\$17.46	\$52.38	\$395.00
HOTEL W/O KITCHEN	motel unit	\$11.02	\$33.06	\$250.00
CAMPSITE W/SEWER	each	\$21.64	\$64.92	\$490.00
CAMPSITE W/O SEWER	each	\$18.61	\$55.83	\$435.00
SNACK BAR	each	\$64.50	\$193.50	\$1,475.00
SERVICE STATION	each	\$64.50	\$193.50	\$1,475.00
BEAUTY / BARBER SHOP (per chair)	each chair, min 2	\$23.25	\$69.75	\$980.00
THEATRE	each	\$128.93	\$386.79	\$2,945.00
BOAT PUMP	each	\$64.50	\$193.50	\$1,475.00
FOOD SERVICE ESTAB LIC	each service counter	\$28.58	\$85.74	
SWIMMING POOL/SPA BACKWASH	per filter	\$21.64	\$64.92	\$440.00
UNCLASSIFIED SEWER	as determined	as determined	as determined	as determined
.5 SEWER UNIT (1-10 FIXTURES)	each	\$21.64	\$64.92	\$500.00
1.0 SEWER UNIT ( 11-20 FIXTURES)	each	\$42.91	\$128.73	\$1,000.00
COMM'CL NON-REST < 1,000 SQ FT	each	\$42.91	\$128.73	\$1,000.00
COMM'CL NON-REST > 1,000 SQ FT	each	\$21.64	\$64.92	\$5,000.00
PRO-RATED SEWER CHARGE	each	\$1.17	\$3.51	as determined

**NOTE** Customers with both water and sewer service from the TCPUD are billed monthly,  
Customers who only receive sewer service from the TCPUD are billed quarterly.

## Sewer Department Budget Schedules

The following sewer budget schedules are broken out by Sewer Pump Stations 25.21, Sewer Line Maintenance 25.22, and Sewer Joint Facilities 25.23.

### Sewer Pump Stations 25.21

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
Sewer - Residential	3,598,660	3,744,256	3,749,977	4,030,620	286,364
Sewer - Comm	728,860	756,844	754,645	807,516	50,672
Connection Fees	16,175	15,000	14,460	15,000	-
Other	10,620	18,000	2,788	3,000	(15,000)
<b>Total Revenues</b>	<b>4,354,315</b>	<b>4,534,100</b>	<b>4,521,870</b>	<b>4,856,136</b>	<b>322,036</b>
<b>Direct Operating Expenses</b>					
Personnel cost	500,957	649,838	551,209	613,778	(36,060)
Professional Services	32,861	1,000	2,000	1,000	-
Charges & Services	74,059	87,983	95,200	90,702	2,719
Materials & Supplies	58,894	87,791	100,500	95,389	7,598
Insurance	13,090	14,246	14,520	12,504	(1,742)
Utilities	67,273	72,066	82,815	84,433	12,367
<b>Total Direct Operating Expenses</b>	<b>747,134</b>	<b>912,924</b>	<b>846,244</b>	<b>897,806</b>	<b>(15,118)</b>
<b>Net Operating Income (Loss) Before Other Direct Expenses and Allocations</b>	<b>3,607,181</b>	<b>3,621,176</b>	<b>3,675,626</b>	<b>3,958,330</b>	<b>337,154</b>
<b>Other Direct Operating Expenses and Project Recovery</b>					
Depreciation	101,506	86,532	79,488	92,328	5,796
Project recovery-Sewer	(36,030)	(102,336)	(20,000)	(30,000)	72,336
<b>Total Other Direct Operating Expenses and Project Recovery</b>	<b>65,476</b>	<b>(15,804)</b>	<b>57,402</b>	<b>54,828</b>	<b>70,632</b>
<b>Allocations</b>					
Governance & Admin. Services	260,131	270,973	279,222	279,536	8,563
Eng/Tech Svs/GIS Allocation	514,534	458,489	450,201	447,661	(10,828)
<b>Total Allocations</b>	<b>774,665</b>	<b>729,462</b>	<b>729,423</b>	<b>727,197</b>	<b>(2,265)</b>
<b>Net Operating Income</b>	<b>\$ 2,767,040</b>	<b>\$ 2,907,518</b>	<b>\$ 2,888,801</b>	<b>\$ 3,176,305</b>	<b>\$ 268,787</b>

Sewer Department Schedule: Sewer Pump Stations 25.21 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 Governance and Administrative Services, Engineering Department, and Support Services allocations. Primary labor expenses involve preventative and corrective maintenance of the pumping stations.

Sewer Line Maintenance 25.22

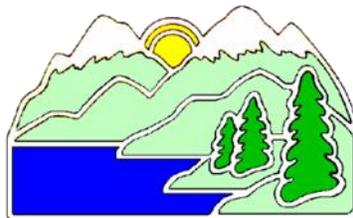
	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Direct Operating Expenses</b>					
Personnel cost	500,953	573,607	469,098	698,522	124,915
Professional Services	2,611	2,400	1,000	2,400	-
Charges & Services	77,581	87,520	170,100	99,122	11,602
Materials & Supplies	110,723	137,316	101,800	134,254	(3,062)
Insurance	11,933	12,106	12,337	13,620	1,514
Utilities	6,557	6,996	5,800	8,000	1,004
<b>Total Direct Operating Expenses</b>	<b>710,358</b>	<b>819,945</b>	<b>760,135</b>	<b>955,918</b>	<b>135,973</b>
<b>Net Operating Income (Loss) Before Other Direct Expenses and Allocations</b>	<b>(710,358)</b>	<b>(819,945)</b>	<b>(760,135)</b>	<b>(955,918)</b>	<b>(135,973)</b>
<b>Other Direct Operating Expenses and Project Recovery</b>					
Depreciation	434,086	500,952	450,408	469,740	(31,212)
Project recovery - Sewer	(10,567)	(20,000)	(1,386)	(10,000)	10,000
<b>Total Other Direct Operating Expenses and Allocations</b>	<b>423,519</b>	<b>480,952</b>	<b>446,116</b>	<b>452,240</b>	<b>(28,712)</b>
<b>Allocations</b>					
Governance & Support Services	244,520	241,132	250,810	293,693	52,561
Engineering Allocation	498,513	411,792	404,392	472,429	60,637
<b>Total Allocations</b>	<b>743,033</b>	<b>652,924</b>	<b>655,202</b>	<b>766,122</b>	<b>113,198</b>
<b>Net Operating Income</b>	<b>\$ (1,876,910)</b>	<b>\$ (1,953,821)</b>	<b>\$ (1,861,453)</b>	<b>\$ (2,174,280)</b>	<b>\$ (220,459)</b>

Sewer Department Schedule: Sewer Line Maintenance 25.22 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 25.23

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
Revenues					
Other	\$ 18,160	\$ 14,836	\$ 9,782	\$ 14,756	\$ (80)
<b>Total revenue</b>	18,160	14,836	9,782	14,756	(80)
<b>Direct Operating Expenses</b>					
Personnel cost	15,506	13,296	9,442	10,078	(3,218)
Charges & Services	3,031	1,000	-	-	(1,000)
Materials & Supplies	3,742	5,496	8,714	9,496	4,000
Insurance	264	302	309	206	(96)
Utilities	990	1,100	1,100	1,300	200
<b>Total Direct Operating Expenses</b>	23,533	21,194	19,565	21,080	(114)
<b>Net Operating Income (Loss)</b>	\$ (5,373)	\$ (6,358)	\$ (9,783)	\$ (6,324)	\$ 34

The Sewer Joint Facilities Schedule: Department 25-23 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.



**Tahoe City  
Public Utility District**

## 2018 Sewer Capital Improvement Plan

Below are the 2018 capital improvement projects, the first year of the Five-Year Capital Plan, for the Sewer Department. The objective of these projects is to improve the reliability and redundancy of the collection system and reduce the risk of sanitary sewer overflows. The primary focus of the 2018 capital plan is the Dollar/Edgewater Lake front sewer line replacements (SLR), the Glenridge Sewer Pump Station Generator Building, Tahoe City Residential Sewer Rehabilitation phase 3, Dollar Edgewater Backup Power, and the small vector truck purchase. Other project priorities include Manhole rehabilitation, control upgrades, sewer flow meters and pump station bypass facilities. Additional information on the capital plan can be found in the 2018-2022 Five-Year Capital Plan Section.

	Sewer Project Summary Description		Amount
1	Line Replacement/ Sliplining Manhole Rehabilitation and Lateral Repairs (P&D/Const)	\$	50,000
2	Public Projects Relocations/Upgrades (EIP) P&D/CONST		54,600
3	WS Export Truckee River Crossing Repair CONST		24,761
5	Tahoe City Residential Sewer System Rehabilitation CONST		15,000
6	Tahoe City Residential Sewer System Rehab - Phase 3 P&D/CONST		263,548
7	John Cain (Talmont) Sewer Replacement Project CONST		195,970
8	Dollar 1 (Edgewater) Backup Power CONST		238,224
9	CA FLAP SR89 - Fanny Bridge - Sewer Relocations CONST		160,750
10	CA FLAP SR89 - Fanny Bridge - JSF Relocation CONST		2,500
11	Glenridge Sewer Pump Station Generator Building P&D/ CONST		350,160
12	Dollar/Edgewater Lakefront SLR P&D		158,931
13	Emergency Bypass Facilities (Pump Stations & Force Mains) P&D		81,375
14	Pump Station Flow Meters & Bypass Ports CONST		23,000
15	Satellite Pump Station Controls CONST		55,000
16	Transfer Switch Replacement P&D/CONST		51,000
17	Spare Pumps PURCH		75,000
18	Bypass Trailer PURCH		15,000
19	Easement Line Cleaning Machine PURCH		50,000
20	Lonely Gulch Pump Station Generator Replacement PURCH		35,000
21	Highway 89 Pump Station Generator Replacement PURCH		20,000
22	Portable Sewer Flow Meters PURCH		10,000
	<b>Sewer Subtotal</b>		<b>1,929,819</b>
	<b>Shared Vehicles/Equipment</b>		
1	2002 Case 590 Super M Backhoe, Utilities, Unit 26	\$	170,000
2	Utilities Hydro Cleaning Truck (2016 item)		165,000
3	2008 Ford F-450 Service Body, Boom and Liftgate Utilities Veh # 11		95,000
4	GIS Server		10,000
	Allocate 50% to Sewer Operations	\$	440,000
	Total 2018 Sewer Capital		<b>\$ 2,149,819</b>

## Engineering Department



*Site Work for Bunker Tank*

### Engineering Overview

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 capital 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 \$18 million of capital projects in 2018.

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 2018 Strategic Initiatives, Goals and Measures

The 2018 Engineering Department Strategic Initiatives, Goals and Measures are listed below. They are part of the overall District Strategic Plan. The entire District Strategic Plan, Goals and Measures are outlined on pages 26-30.

STRATEGIC INITIATIVES	GOALS	MEASURES FOR 2018	
<b>5 Protect and Improve District Infrastructure</b>	5.1 Proactively Respond to Other Agencies' Projects Impacting District Infrastructure	5.1.A Monitor and inspect construction of District Facilities associated with the SR89 / Fanny Bridge Project	
		5.1.B Monitor and inspect construction (if awarded) of Meeks Bay Bike Trail Project by CFLHD Contractor	
		5.1.C Negotiate and finalize agreements, easements, and other entitlement documents associated with the Tahoe City Lodge Project	
		5.1.D Review and approve plans, specs and reports for the Tahoe City Lodge Project	
		5.1.E Monitor and inspect construction of the Tahoe City Lodge Project for impacts to TCPUD properties and facilities	
		5.1.F Develop CEQA Document and Public Outreach for the Tahoe XC Lodge Replacement & Expansion Project	
		5.1.G Participate in the Polaris Creek and Wetlands Restoration Phase I Project feasibility study and monitor potential impacts to Pomin Field.	
		5.1.H Monitor TNSAR Garage Expansion Project for potential impacts to TCPUD Administration Property	
		5.2 Complete Capital Projects per Five-Year Capital Plans	5.2.A Complete Wetlands Conservation Easement with Lahontan and Placer County
			5.2.B Complete warranty repairs to the West Shore Export Truckee River Crossing Repair Project
	5.2.C Complete construction of the Bunker Water Tank Replacement Project		
	5.2.D Complete construction of the John Cain Sewer Main Realignment Project		
	5.2.E Continue permitting, design, funding, and water rights for West Lake Tahoe Regional Water Treatment Plant (WLTRWTP)		
	5.2.F Complete permitting & design for the Tahoe Cedars Water System Interconnection Project		
	5.2.G Complete permitting & design for the Madden Creek Water System Interconnection Project		
	5.2.H Complete construction of the Tahoe Cedars Water System Interconnection Project		
	5.3 Improve Cost Effectiveness of Project Delivery	5.2I Complete construction of the Madden Creek Water System Interconnection Project	
		5.2J Complete permitting & design for the Mid-Sierra Water Systems Metering Project	
5.2K Complete construction of the Dollar 1 (Edgewater) Sewer Lift Station Backup Power Project			
5.2L Complete permitting & design for the Glenridge Sewer Pump Station Generator Building Project			
5.2M Complete construction of the Glenridge Sewer Pump Station Generator Building Project			
5.2N Complete permitting & design for the Tahoe City Sewer System Rehabilitation - Phase 3 Project			
5.2O Complete construction for the Tahoe City Sewer System Rehabilitation - Phase 3 Project			
5.2P Complete permitting & design for the Dollar-Edgewater Sewer Line Rehabilitation Project			
5.2Q Initiate design surveys for the Highlands Easement Water Service Replacement (Polybutylene) Project			
5.2R Complete permitting & design for the Emergency Sewer Bypass Facilities Project			
5.2S Complete permitting & design for the Tahoe City Main Emergency Water Supply Project (pending funding acquisition)			
5.2T Complete permitting & design for the Truckee River Trail Pavement Rehabilitation Project			
5.2U Complete construction of the Truckee River Trail Pavement Rehabilitation Project			
5.2V Complete Construction of the Conners Field Lighting Replacement Project			
5.2W Complete permitting & design for the TCGC Rear Parking/Maintenance Area BMP Compliance Project			
5.2X Complete construction of the TCGC Rear Parking/Maintenance Area BMP Compliance Project			
5.2Y Complete permitting & design for the TCGC Maintenance Facility Replacement Project			
5.2Z Complete construction of the TCGC Maintenance Facility Replacement Project			
5.2A1 Complete permitting & design for the Marie Sluchak Park Playground Replacement Project			
5.2.B1 Complete construction the Marie Sluchak Park Playground Replacement Project			
5.2C1 Complete construction of the 2018 Tahoe City Golf Course and Winter Sports Park Drainage Repairs			
5.3A Complete updates/rewrites of Capital Project Bidding and Contract Front End Documents (Division 0)			
5.3B Complete updates/rewrites of Capital Project General Provisions and Special Provisions (Division 1)			
5.3C Create Category A, B, and C Contract Document Packages (if appropriate)			
5.3D Adopt final Construction Contract Bidding Policy & Procedure			
5.3E Complete updates/rewrites of Sewer Technical Specifications			
5.3F Revise/Update Technical Consultant Selection Policy and Procedure			

## Engineering Department Combined Budget Schedule

The following page shows the All Engineering Department Combined Budget Schedule by revenue and expense categories. The expense section of the budget schedule is reformatted into four distinct sections to better classify expenses. The sections are 1) Direct Operating Expenses, 2) Other Direct Cost and Project Recovery 3) Allocations, and 4) Non-Operating Expense.

All Expenses 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.

<b>Dept. (35, 36 and 70)</b>					
	Actual	Amended	Projected	Budget	\$ Chg
	2016	Budget	2017	2018	2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
Grant Revenue	\$ 2,773	\$ 37,500	\$ -	\$ 85,000	\$ 47,500
<b>Total Revenues</b>	2,773	37,500	-	85,000	47,500
<b>Direct Operating Expenses</b>					
Personnel cost	743,341	961,858	863,636	991,864	30,006
Professional Services	169,335	214,600	107,634	302,777	88,177
Charges & Services	13,967	13,957	10,513	12,696	(1,261)
Materials & Supplies	2,095	3,734	3,497	4,905	1,171
Insurance	9,566	6,637	6,760	9,756	3,119
Utilities	979	1,200	975	1,200	-
<b>Total Direct Operating Expenses</b>	939,283	1,201,986	993,015	1,323,198	121,212
<b>Net Operating Income (Loss) Before Other Direct Expenses and Allocations</b>	(936,510)	(1,164,486)	(993,015)	(1,238,198)	(73,712)
<b>Other Direct Expenses and Project Recovery</b>					
Project recovery - Water	(105,436)	(172,210)	(182,800)	(179,270)	(7,060)
Project recovery-Sewer	(45,302)	(148,706)	(103,985)	(135,396)	13,310
Project recovery - GSS/Parks/Rec	(222,762)	(131,782)	(81,831)	(167,218)	(35,436)
Project recovery-Operating	(45,772)	(135,000)	(70,000)	(85,000)	50,000
<b>Total Other Direct Expenses and Project Recovery</b>	(419,272)	(587,698)	(438,616)	(566,884)	20,814
<b>Allocations</b>					
Governance & Support Services	273,594	252,443	295,041	322,615	70,172
Engineering Allocation	(790,832)	(829,231)	(849,440)	(993,929)	(164,698)
<b>Total Allocations</b>	(517,238)	(576,788)	(554,399)	(671,314)	(94,526)
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

## Summary of Operations

### Revenue Overview

The 2018 budget shows \$85,000 in grant funding for the Tahoe Cedars and Rubicon master plans. These grants require a 50% match to achieve the full grant funding and will only be realized when the master plan is actually completed.

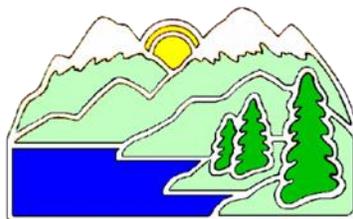
### Personnel Overview and Expenses

Overall personnel costs are up a modest \$30,006 due to general cost increase including cost of living, merit, and other benefit cost increases.

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

<u>Full Time Equivalents (FTE)</u>	<u>2017</u>	<u>2018</u>	<u>Change in FTE</u>	<u>%</u>
Full time Year Round	4.90	4.85	(0.05)	-1.0%

Professional services are budgeted to increase by \$88,177 for expenses associated with the sewer pump station master plan and master plans for Tahoe Cedars, Madden Creek, and Rubicon water systems. All other expenses are essentially flat.



**Tahoe City  
Public Utility District**

## Engineering Department Budget Schedules

Engineering Dept. 20.35

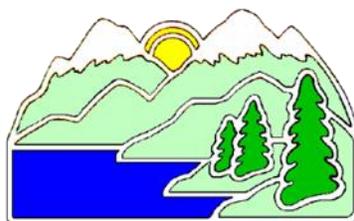
	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Direct Operating Expenses</b>					
Personnel cost	312,967	507,870	406,552	518,654	10,784
Professional Services	19,322	21,600	9,558	16,800	(4,800)
Charges & Services	13,235	13,645	9,376	12,384	(1,261)
Materials & Supplies	1,300	2,572	2,622	3,655	1,083
Insurance	9,566	6,637	6,760	9,756	3,119
Utilities	979	1,200	975	1,200	-
<b>Total Direct Operating Expenses</b>	357,369	553,524	435,843	562,449	8,925
<b>Net Operating Income (Loss) Before Other Direct Expenses and Allocations</b>	(357,369)	(553,524)	(435,843)	(562,449)	(8,925)
<b>Other Direct Expenses and Project Recovery</b>					
Project recovery-Operating	(45,772)	(70,000)	(70,000)	(70,000)	-
<b>Total Other Direct Expenses and Project Recovery</b>	(45,772)	(70,000)	(70,000)	(70,000)	-
<b>Allocations</b>					
Governance & Support Services	124,295	116,857	143,808	174,934	58,077
Engineering Allocation	(435,892)	(600,381)	(509,651)	(667,383)	(67,002)
<b>Total Allocations</b>	(311,597)	(483,524)	(365,843)	(492,449)	(8,925)
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

Engineering Projects Dept. 20.70

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Direct Operating Expenses</b>					
Personnel cost	\$ 430,374	\$ 453,988	\$ 457,084	\$ 473,210	\$ 19,222
Charges & Services	504	312	387	312	-
Materials & Supplies	795	1,162	875	1,250	88
<b>Total Direct Operating Expenses</b>	431,673	455,462	458,346	474,772	19,310
<b>Net Operating Income (Loss) Before Other Direct Expenses and Allocations</b>	(431,673)	(455,462)	(458,346)	(474,772)	(19,310)
<b>Other Direct Expenses and Project Recovery</b>					
Project recovery - Water	(105,436)	(172,210)	(182,800)	(179,270)	(7,060)
Project recovery-Sewer	(45,302)	(148,706)	(103,985)	(135,396)	13,310
Project recovery-GSS/Parks	(222,762)	(131,782)	(81,831)	(167,218)	(35,436)
<b>Total Other Direct Expenses and Project Recovery</b>	(373,500)	(452,698)	(368,616)	(481,884)	(29,186)
<b>Allocations</b>					
Governance & Support Services	149,299	135,586	151,233	147,681	12,095
Engineering Allocation	(207,472)	(138,350)	(240,963)	(140,569)	(2,219)
<b>Total Allocations</b>	(58,173)	(2,764)	(89,730)	7,112	9,876
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

Special Studies Dept. 20.36

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
Grant Revenue	\$ 2,773	\$ 37,500	\$ -	\$ 85,000	\$ 47,500
<b>Total revenue</b>	2,773	37,500	-	85,000	47,500
<b>Operating Expenses:</b>					
Professional Services	150,013	193,000	98,076	285,977	92,977
<b>Total Direct Operating Expenses</b>	150,241	193,000	98,826	285,977	92,977
<b>Net Operating Income (Loss) Before Other Direct Expenses and Allocations</b>	(147,468)	(155,500)	(98,826)	(200,977)	(45,477)
<b>Other Direct Expenses and Project Recovery</b>					
Project recovery-Operating	-	(65,000)	-	(15,000)	50,000
<b>Total Other Direct Expenses and Project Recovery</b>	-	(65,000)	-	(15,000)	50,000
<b>Allocations</b>					
Engineering Allocation	(147,468)	(90,500)	(98,826)	(185,977)	(95,477)
<b>Total Allocations</b>	(147,468)	(90,500)	(98,826)	(185,977)	(95,477)
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

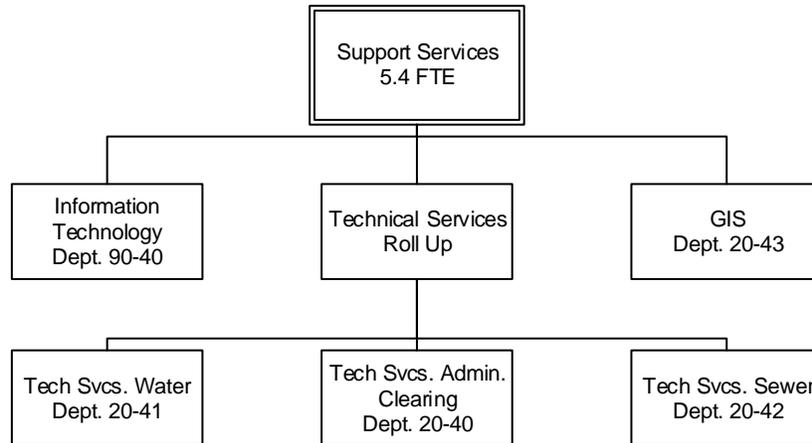


**Tahoe City  
Public Utility District**

## 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 is comprised of three core areas; Technical Services, Information Technology, and Geographic Information System (GIS). The consolidation of these core, customer service focused areas, into a single department, provides 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 2018 Strategic Initiatives, Goals and Measures

The 2018 Strategic Initiatives, Goals and Measures for the Support Services Department are outlined below. The entire District's Strategic Plan, Goals and Measures are outlined on pages 26-30.

STRATEGIC INITIATIVES	GOALS	MEASURES FOR 2018
<b>1 Provide Exceptional District Management and</b>	1.1 Develop and Implement the 2016-2019 Strategic Plan	1 Develop Best Practices for scanning and filing of documents for entire District (paper filing, Laserfiche and T Drive)
	1.2 Promote Customer and Taxpayer Transparency	1.2C Complete District Website Improvements
		1.2D Implement Board Meeting Webcast System Improvements
	1.3 Leverage Technology to Increase Efficiencies and Effectiveness of District Systems	1.3B Implement Laserfiche Forms
		1.3C Complete Annual IT Asset Replacement/Rotation Program
1.3D Complete District server replacements		
1.3E Complete GIS System Infrastructure Update Project		
1.3F Implement Contract/Agreement Document Management System (ECS Consulting - Laserfiche)		
1.4 Continually Update District Policies and Procedures to Industry Best Practices	1.3G Migrate All "District Records" - to Laserfiche	
	1.4A Implement Records Retention System to ensure adopted policy compliance (ECS Consulting - Laserfiche)	
<b>2 Ensure Safe and Sustainable Water and Sewer Services for all District Taxpayers</b>	2.11 Improve Technical Services Program Delivery	1.4B Draft and present Sewer & Water and Fog Ordinance Revisions for Board adoption
		2.11A Review Cross-Connection Program policies/procedures and revise as needed
	2.11B Public Outreach - workshops with contractors and realtors - website content	
2.12 Increase Cost Recovery and Efficiencies for Technical Services Division	2.12.A Develop Technical Service Fee Schedule Update Report	
	2.12.B Review Inspection/Permitting software solutions	

### Support Services Budget Schedule

The combined budget schedule includes Technical Services and GIS activities. The Information Technology portion of Support Services is reported in Fund 90, Governance and Administrative Services. The expense section of the budget schedule is formatted into four distinct sections to better classify expenses. The sections are 1) Direct Operating Expenses, 2) Other Direct Cost and Project Recovery 3) Allocations, and 4) Non-Operating Expense.

#### Personnel Overview and Expenses

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

Support Services	2017	2018	Change in FTE	%
Technical Services	4.25	4.27	0.02	0.5%
GIS	1.30	1.13	(0.17)	
	5.55	5.40	(0.15)	-2.7%

**Support Services**

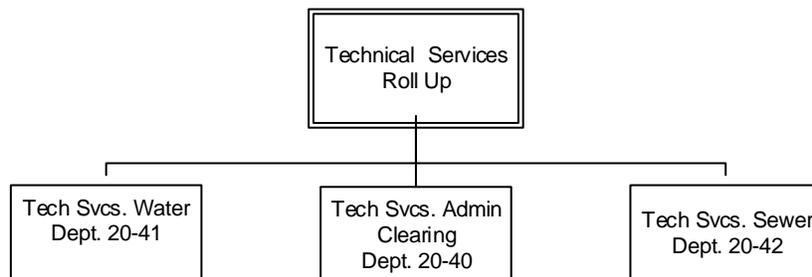
**Technical Services and GIS Combined**

	Actual	Amended	Projected	Budget	\$ Chg
	2016	Budget	2017	2018	2018 Bud to Bud
		2017			2017
					inc. (dec.)
<b>Revenues</b>					
Flat Permit & Inspection Fees	\$ 41,258	\$ 41,788	\$ 42,883	\$ 43,376	\$ 1,588
Permit & Inspect. Fees at Cost	10,553	20,400	4,100	10,200	(10,200)
Grant Revenue	4,722	-	3,200	1,200	1,200
Other	779	-	-	-	-
<b>Total revenue</b>	<b>57,312</b>	<b>62,188</b>	<b>50,183</b>	<b>54,776</b>	<b>(7,412)</b>
<b>Direct Operating Expenses</b>					
Personnel cost	748,190	784,068	697,355	784,960	892
Professional Services	41,690	20,500	10,548	10,500	(10,000)
Charges & Services	44,619	63,116	44,664	64,891	1,775
Materials & Supplies	9,654	19,849	11,014	19,699	(150)
Insurance	9,710	15,643	15,972	14,676	(967)
Utilities	1,329	1,260	907	1,140	(120)
<b>Total Direct Operating Expenses</b>	<b>855,192</b>	<b>904,436</b>	<b>780,460</b>	<b>895,866</b>	<b>(8,570)</b>
<b>Net Income (Loss) Before Non-Operating and Allocations</b>	<b>(797,880)</b>	<b>(842,248)</b>	<b>(730,277)</b>	<b>(841,090)</b>	<b>1,158</b>
<b>Other Direct Expenses</b>					
Depreciation	6,972	10,044	4,368	6,408	(3,636)
<b>Total Other Direct Expenses</b>	<b>6,972</b>	<b>10,044</b>	<b>4,368</b>	<b>6,408</b>	<b>(3,636)</b>
<b>Allocations</b>					
Governance & Support Services	293,678	268,244	257,516	277,361	9,117
Tech Svs and GIS Allocation	(1,098,530)	(1,120,536)	(992,161)	(1,124,859)	(4,323)
<b>Total Allocations</b>	<b>(804,852)</b>	<b>(852,292)</b>	<b>(734,645)</b>	<b>(847,498)</b>	<b>4,794</b>
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## **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.

The department codes for Technical Services are as follows. 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 to allocate expenses between sewer and water as part of the month close process based on a percent 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.

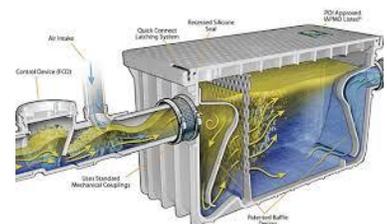
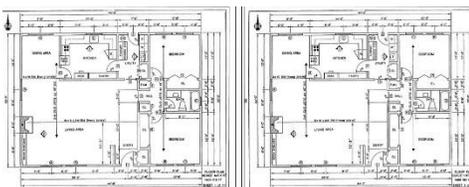


## **Summary of Operations**

### **Revenue Overview**

Technical Service revenue is up \$6,732 or 12.1% 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.



**Supportive Services**  
**Technical Services Combined (20.41 and 20.42)**

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
<b>Revenues</b>				
Flat Permit & Inspection Fees	\$ 41,258	\$ 41,788	42,883	\$ 43,376
Permit & Inspect. Fees at Cost	10,553	20,400	4,100	10,200
<b>Total revenue</b>	57,312	62,188	50,183	54,776
<b>Direct Operating Expenses</b>				
Personnel cost	648,701	630,690	601,944	660,440
Professional Services	14,237	20,500	10,548	8,500
Charges & Services	28,890	33,293	17,850	34,758
Materials & Supplies	9,329	16,299	9,079	14,329
Insurance	9,710	12,564	12,830	12,360
Utilities	1,304	960	837	960
<b>Total Direct Operating Expenses</b>	712,171	714,306	653,088	731,347
<b>Net Income (Loss) Before Other Expenses and Allocations</b>	(654,859)	(652,118)	(602,905)	(676,571)
<b>Other Direct Expenses</b>				
Depreciation	6,972	10,044	4,368	6,408
<b>Total Other Direct Expenses</b>	6,972	10,044	4,368	6,408
<b>Allocations</b>				
Governance & Admin. Services	245,604	212,242	215,489	226,540
Tech Services Allocation	(907,435)	(874,404)	(822,762)	(909,519)
<b>Total Allocations</b>	(661,831)	(662,162)	(607,273)	(682,979)
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -

Technical Services Water Dept. 20.41

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
Flat Permit & Inspection Fees	\$ 7,503	\$ 8,400	\$ 4,486	\$ 8,400	\$ -
Permit & Inspect. Fees at Cost	2,730	10,200	2,050	5,100	(5,100)
Grant Revenue	3,991	-	3,200	1,200	1,200
<b>Total revenue</b>	15,003	18,600	9,736	14,700	(3,900)
<b>Direct Operating Expenses</b>					
Personnel cost	257,928	333,592	271,554	348,576	14,984
Professional Services	6,528	10,250	4,360	4,250	(6,000)
Charges & Services	21,829	21,042	13,367	21,774	732
Materials & Supplies	4,147	8,837	4,922	7,942	(895)
Insurance	4,159	6,282	6,415	6,180	(102)
Utilities	489	480	391	480	-
<b>Total Direct Operating Expenses</b>	295,080	380,483	301,009	389,202	8,719
<b>Net Income (Loss) Before Other Expenses and Allocations</b>	(280,077)	(361,883)	(291,273)	(374,502)	(12,619)
<b>Other Direct Expenses</b>					
Depreciation	3,250	5,028	4,368	3,204	(1,824)
<b>Total Other Direct Expenses</b>	3,250	5,028	4,368	3,204	(1,824)
<b>Allocations</b>					
Governance & Admin. Services	101,340	112,958	99,319	120,543	7,585
Tech Services Allocation	(384,667)	(479,869)	(394,960)	(498,249)	(18,380)
<b>Total Allocations</b>	(283,327)	(366,911)	(295,641)	(377,706)	(10,795)
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

Technical Services Sewer Dept. 20.42

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
Flat Permit & Inspection Fees	\$ 33,755	\$ 33,388	\$ 38,397	\$ 34,976	\$ 1,588
Permit & Inspect. Fees at Cost	7,823	10,200	2,050	5,100	(5,100)
Grant Revenue	731	-	-	-	-
<b>Total revenue</b>	42,309	43,588	40,447	40,076	(3,512)
<b>Direct Operating Expenses</b>					
Personnel cost	390,773	297,098	330,390	311,864	14,766
Professional Services	7,709	10,250	6,188	4,250	(6,000)
Charges & Services	7,061	12,251	4,483	12,984	733
Materials & Supplies	5,182	7,462	4,157	6,387	(1,075)
Insurance	5,551	6,282	6,415	6,180	(102)
Utilities	815	480	446	480	-
<b>Total Direct Operating Expenses</b>	417,091	333,823	352,079	342,145	8,322
<b>Net Income (Loss) Before Other Expenses and Allocations</b>	(374,782)	(290,235)	(311,632)	(302,069)	(11,834)
<b>Other Direct Expenses</b>					
Depreciation	3,722	5,016	-	3,204	(1,812)
<b>Total Other Direct Expenses</b>	3,722	5,016	-	3,204	(1,812)
<b>Allocations</b>					
Governance & Admin. Services	144,264	99,284	116,170	105,997	6,713
Tech Services Allocation	(522,768)	(394,535)	(427,802)	(411,270)	(16,735)
<b>Total Allocations</b>	(378,504)	(295,251)	(311,632)	(305,273)	(10,022)
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

Technical Services Rate Schedule

<b>Fee Code</b>	<b>Fee Code Description - Allocable to Sewer and Water 20-40-3015</b>	<b>Amount</b>
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

<b>Fee Code</b>	<b>Fee Code Description - Allocable to Sewer 20-42-3015</b>	<b>Amount</b>
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

<b>Fee Code</b>	<b>Connection Fees</b>	<b>Amount</b>
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

<b>Fee Code</b>	<b>Building Permit Deposits</b>	<b>Deposit Amount</b>	<b>Billed</b>
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 90-43 department created in 2016 is part of the Support Services Division. For budgeting and accounting purposes, 90-43 rolls up into Fund 90.

**Information Technology 90.43**

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Operating Expenses:</b>					
Personnel cost	39,644	15,938	28,444	21,086	5,148
Professional Services	57,344	95,660	95,166	122,160	26,500
Charges & Services	33,754	44,836	46,096	71,895	27,059
Materials & Supplies	23,964	32,005	22,668	39,420	7,415
Insurance	-	336	347	408	72
Utilities	26	312	206	312	-
Governance & Support Services	(154,732)	(189,087)	(192,927)	(255,281)	(66,194)
<b>Total Operating Expenses</b>	-	-	-	-	-
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

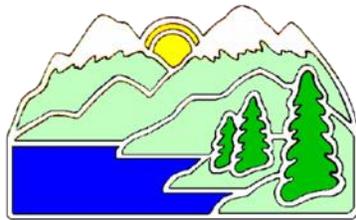
## Geographic Information Systems

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.

### **Geographic Information System 20.43**

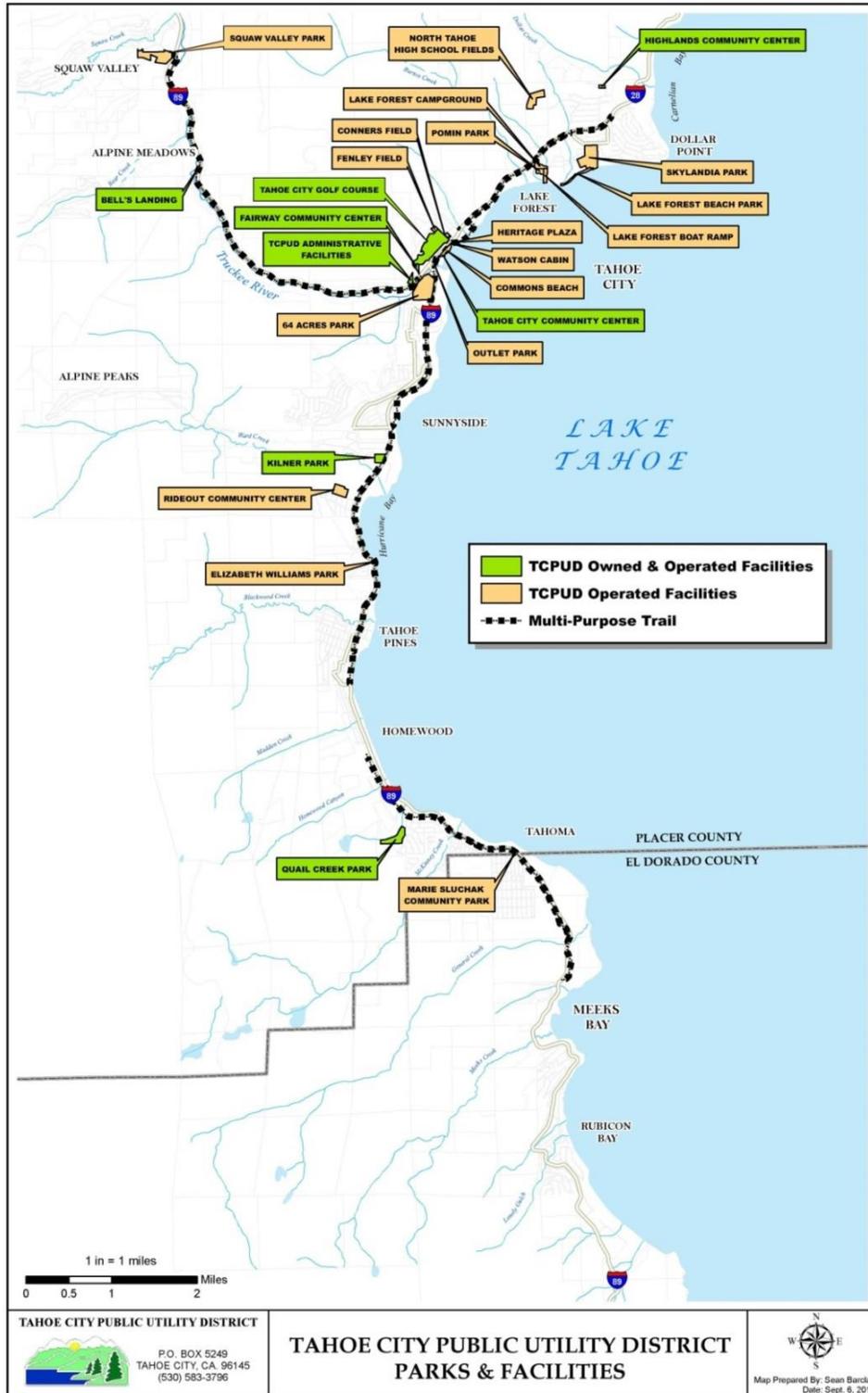
	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Direct Operating Expenses</b>					
Personnel cost	\$ 99,489	\$ 153,378	\$ 95,411	\$ 124,520	\$ (28,858)
Professional Services	27,453	-	-	2,000	2,000
Charges & Services	15,729	29,823	26,814	30,133	310
Materials & Supplies	325	3,550	1,935	5,370	1,820
Insurance	-	3,079	3,142	2,316	(763)
Utilities	25	300	70	180	(120)
<b>Total Direct Operating Expenses</b>	<b>143,021</b>	<b>190,130</b>	<b>127,372</b>	<b>164,519</b>	<b>(25,611)</b>
<b>Net Income (Loss) Before Non-Operating and Allocations</b>	<b>(143,021)</b>	<b>(190,130)</b>	<b>(127,372)</b>	<b>(164,519)</b>	<b>25,611</b>
<b>Allocations</b>					
Governance & Support Services	48,074	56,002.0	42,027	50,821	(5,181)
GIS Allocation	(191,095)	(246,132)	(169,399)	(215,340)	30,792
<b>Total Allocations</b>	<b>(143,021)</b>	<b>(190,130)</b>	<b>(127,372)</b>	<b>(164,519)</b>	<b>25,611</b>
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GIS Allocation</b>					
Water Production 23.11	\$ 40,482	\$ 48,044	\$ 33,394	\$ 40,831	\$ (7,213)
Storage, Transmission and Distribution 23.12	38,385	47,309	41,217	50,244	2,935
Sewer Pump Stations 25.21	32,981	44,770	30,243	35,526	(9,244)
Sewer Line Maintenance 25.22	31,359	40,209	27,166	37,081	(3,128)
Parks 10.19	47,888	65,800	37,379	51,658	(14,142)
	<b>\$ 191,095</b>	<b>\$ 246,132</b>	<b>\$ 169,399</b>	<b>\$ 215,340</b>	<b>\$ (30,792)</b>

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**Tahoe City  
Public Utility District**

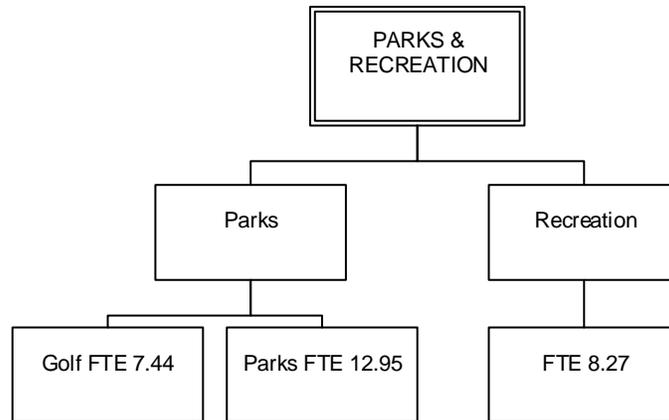
# PARKS, GOLF AND RECREATION



## Parks, Golf and Recreation Overview

The Parks, Golf, and Recreation Department is committed to providing quality parks and recreational services to its visitors, residents, rate payers and the 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, Golf Property, and Recreation Budget reflects increased costs to provide continuous high quality facilities and programs. The Parks, Golf, and Recreation Department operates and maintains parks, beaches, 23 miles of bike trails, golf course property which includes golfing and winter sports park operations, a boat launching facility, a campground and the Tahoe City downtown sidewalks. In addition, the TCPUD sponsors numerous recreation programs, special events, 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, Lake Shore and North Shore Bike Trail winter snow removal, 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.



*Jr. Golf Program*

## Parks, Golf and Recreation Combined Budget Schedule

The following Combined Parks, Golf, and Recreation schedule includes all departments for parks, golf and winter sports park property, recreation, and administration. It also includes all non-operating costs and shows the change in fund balance and net inflows. The 2018 budget is estimating a \$145,062 decrease to the General Fund.

### Combined Parks, Golf & Winter Sports Park and Recreation Operating, Net Income, and Change in Fund Balance

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ 410,153	\$ 635,924	\$ 532,421	\$ 709,437	\$ 73,513
Season Pass Revenue	-	93,015	74,640	87,284	(5,731)
Retail Sales	-	20,000	17,751	21,329	1,329
Sidewalk Assessment Revenue	24,324	24,918	24,918	25,419	501
Grant Revenue	394,259	397,572	366,540	402,198	4,626
Golf Lessons	-	-	1,993	2,515	2,515
Rental Income	100,644	125,130	153,359	174,050	48,920
Other	122,090	144,700	123,796	135,275	(9,425)
<b>Total Revenue</b>	<b>1,051,470</b>	<b>1,441,259</b>	<b>1,295,418</b>	<b>1,557,507</b>	<b>116,248</b>
<b>Direct Operating Expenses</b>					
Personnel cost	1,482,672	1,946,240	1,653,366	2,189,624	243,384
Professional services	52,731	10,350	13,034	22,500	12,150
Charges & Services	293,102	375,052	375,882	405,670	30,618
Materials and supplies	355,088	557,243	399,282	618,404	61,161
Insurance	34,064	42,541	43,297	46,832	4,291
Utilities	214,826	197,683	170,802	194,245	(3,438)
<b>Total Direct Operating Expenses</b>	<b>2,432,483</b>	<b>3,129,109</b>	<b>2,655,663</b>	<b>3,477,275</b>	<b>348,166</b>
<b>Net Operating Income (Loss)</b>	<b>(1,381,013)</b>	<b>(1,687,850)</b>	<b>(1,360,245)</b>	<b>(1,919,768)</b>	<b>(231,918)</b>
<b>Non Direct Operating Expenses</b>					
Governance & Support Services	485,575	825,026	554,967	712,278	(112,748)
GIS Allocation	42,041	65,800	37,379	51,658	(14,142)
Project recovery - Operating	45,772	135,000	78,550	115,000	(20,000)
<b>Total Non Direct Operating Expenses</b>	<b>573,388</b>	<b>1,025,826</b>	<b>670,896</b>	<b>878,936</b>	<b>(146,890)</b>
Tax Revenue	1,954,401	2,713,676	2,031,141	2,798,704	85,028
<b>Net Revenue, Direct, Non-Direct Operating Expense and Tax Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Operating Revenue and Expenses</b>					
Property Tax	4,040,790	2,641,896	3,656,949	3,380,870	738,974
Interest Income	120,327	46,644	104,432	60,000	13,356
Proceeds from asset Sales	-	360	11,250	360	-
Other	509	480	156	480	-
County Collection Fee	(103,795)	(116,604)	(137,780)	(140,592)	(23,988)
<b>Total Non-Operating Revenue (Expenses)</b>	<b>4,057,831</b>	<b>2,572,776</b>	<b>3,635,007</b>	<b>3,301,118</b>	<b>728,342</b>
<b>Net Income before Other Non-Operating</b>	<b>4,057,831</b>	<b>2,572,776</b>	<b>3,635,007.00</b>	<b>3,301,118</b>	<b>728,342</b>
<b>Other Non Operating</b>					
Capital Grant Revenue	2,324,698	1,725,190	451,848	1,797,089	71,899
Contributed Capital	260,500	-	-	-	-
Capital outlay	(3,230,849)	(2,791,588)	(767,919)	(5,243,269)	(2,451,681)
Non Operating Trf to (from) Utility Fund	(5,508,259)	-	-	-	-
<b>Change in Fund Balance</b>	<b>\$ (2,096,079)</b>	<b>\$ 1,506,378</b>	<b>\$ 3,318,936</b>	<b>\$ (145,062)</b>	<b>(1,651,440)</b>

The following Combined Parks, Golf, and Recreation Net Operating Income budget schedule shows each major area broken out through net operating income. The Parks and Recreation Administration (10.90) department is allocated out to each area based on an expense allocation formula.

It should be noted that in 2016 golf operations were in department 10-20, but since TCPUD has decided to assume the summer and winter operations at the golf property year-round, new departments were created. They are 10-31 (Pro Shop), 10-32 (Food and Beverage), 10-33 (Grounds), and 10-34 (Winter Sports Park) were created to capture the cost to operate the golf property.

<b>Combined Parks, Recreation and Golf Course/Winter Sports Park</b>					
Net Operating Income					
	Parks Summary (Depts 11 - 19)	All Recreation Summary (Depts 21-29)	Golf Course / Winter Sports Parks (Depts 31 - 34)	Parks and Recreation 10.90	Total Parks and Recreation Fund
<b>Revenues</b>					
User Fees	\$ 115,750	\$ 330,486	\$ 263,201	\$ -	\$ 709,437
Season Pass Revenue	-	-	87,284.00	-	87,284
Retail Sales	-	-	21,329.00	-	21,329
Sidewalk Assessment Revenue	25,419	-	-	-	25,419
Grant Revenue	362,266	39,932	-	-	402,198
Golf Lessons	-	-	2,515	-	2,515
Rental Income	103,822	-	70,228	-	174,050
Other	92,425	39,850	3,000	-	135,275
<b>Total Revenue</b>	<b>699,682</b>	<b>410,268</b>	<b>447,557</b>	<b>-</b>	<b>1,557,507</b>
<b>Direct Operating Expenses</b>					
Personnel cost	1,048,153	481,844	493,417	166,210	2,189,624
Professional services	12,400	600	9,500	-	22,500
Charges & Services	153,953	117,267	111,799	22,651	405,670
Materials and supplies	430,601	73,084	112,459	2,260	618,404
Insurance	21,924	10,404	11,144	3,360	46,832
Utilities	125,801	2,425	64,219	1,800	194,245
<b>Total Direct Operating Expenses</b>	<b>1,792,832</b>	<b>685,624</b>	<b>802,538</b>	<b>196,281</b>	<b>3,477,275</b>
<b>Net Operating Income (Loss) Before Other Direct Expenses, Allocations, and Non-Operating Expenses</b>					
	(1,093,150)	(275,356)	(354,981)	(196,281)	(1,919,768)
<b>Other Direct Expenses and Project Recovery</b>					
Project recovery - Operating	101,500	3,000	10,500	-	115,000
<b>Total Other Direct Expenses and Project Recovery</b>	<b>101,500</b>	<b>3,000</b>	<b>10,500</b>	<b>-</b>	<b>115,000</b>
<b>Allocations</b>					
Parks & rec. admin allocation	100,822	34,523	60,936	(196,281)	-
Governance & Support Services	322,896	142,299	247,083	-	712,278
GIS Allocation	51,658	-	-	-	51,658
<b>Total Allocations</b>	<b>475,376</b>	<b>176,822</b>	<b>308,019</b>	<b>(196,281)</b>	<b>763,936</b>
<b>Net Income (loss) before tax revenue</b>	<b>(1,670,026)</b>	<b>(455,178)</b>	<b>(673,500)</b>	<b>-</b>	<b>(2,798,704)</b>
Tax Revenue	1,670,026	455,178	673,500	-	2,798,704
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Parks, Golf and Recreation Department 2018 Strategic Initiatives, Goals and Measures

The 2018 Parks, Golf, and Recreation Department Strategic Initiatives, Goals and Measures are listed below. The entire District’s Strategic Plan, Goals and Measures are outlined on pages 26-30.

STRATEGIC INITIATIVES	GOALS	MEASURES FOR 2018
<b>3 Provide Sustainable, Customer Responsive, Recreation and Leisure Opportunities</b>	3.1 Expand Recreational Offerings and Programs	3.1A Monitor and evaluate operations and programming of Winter Sports Park operations. Make changes, add programs as necessary. Determine additional operating needs 3.1B Monitor and evaluate operations of winter snow removal of bike trails. Work with Caltrans, Placer County and property owners. Adapt operations as necessary 3.1C Monitor & evaluate golf course & pro shop operations. Work to expand & improve number of rounds & recreation offerings 3.1D Mitigate operational and capital impacts to bike trails due to Fanny Bridge Project Construction 3.1E Monitor and analyze food and beverage operations. Complete Lease Agreements / Liquor License transfer as needed.
	3.2 Develop Parks and Recreation Master Plan	3.2A Complete Phase I - Complete asset replacement costs & evaluate age & condition of parks infrastructure 3.2B Develop a Master Plan approach for Parks and Facilities
	3.3 Update Leases and Agreements for Park Facilities	3.3A Annual negotiations for renewed MSA's with Placer County 3.3B Update and address other agreements as necessary
	3.4 Implement Parks Infrastructure Renewal Projects per 5 Year Capital Plan	3.4A Develop plan for Bell's Landing erosion issues 3.4B Construct Conners Field light replacement 3.4C Replace NTHS Bechdolt turf 3.4D Construct ADA accessible playground at Marie Sluchak Park 3.4E Replace Camp Skylandia Lodge 3.4F Construct capital improvements to Golf Course Property
	3.5 Increase Utilization of Rideout Community Center	3.5A Continue to monitor Tahoe Truckee Unified School District Tahoe Lake Modernization Project timeline
	3.6 Increase Participation in District Recreation Programs	3.6A Continue reporting cost recovery results and establish goals 3.6B Increase programming for adult and special interest classes
	3.7 Participate in Planning for Tahoe City Lodge Club House & Parking Improvements	3.7B Monitor impacts to Parks and Recreation facilities. Evaluate community needs for Tahoe City Golf Course/TCWSP Clubhouse Building.
	3.8 Fully Implement VUEWorks Maintenance Management System	3.8B Continue VUEWorks System enhancements - mobile application & enhanced reporting

## **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, eight community parks, three beach parks, a campground, boat ramp, golf course property, ice rink, six tennis courts, dog park, 23 miles of multi-use trails and four community buildings receiving over one million user visits annually. Also, the Parks Department oversees the Nordic Center, five playgrounds, river ingress/egress facilities, two portable stages, sidewalks, 118 streetlights, four public plazas and the Tahoe City Wye island.



New Sod on Connors Field

The following Parks Budget Schedule expense section is formatted into four distinct sections to better classify expenses. The sections are 1) Direct Operating Expenses, 2) Other Direct Cost and Project Recovery 3) Allocations, and 4) Non-Operating Expense.

## Parks Budget Schedules

### Parks Summary (Depts 11 - 19)

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ 150,255	\$ 138,300	\$ 112,929	\$ 115,750	\$ (22,550)
Sidewalk Assessment Revenue	24,324	24,918	24,918	25,419	501
Grant Revenue	329,818	372,572	344,728	362,266	(10,306)
Rental Income	75,174	83,000	103,503	103,822	20,822
Other	86,075	88,450	81,842	92,425	3,975
<b>Total Revenue</b>	<b>665,646</b>	<b>707,240</b>	<b>667,920</b>	<b>699,682</b>	<b>(7,558)</b>
<b>Direct Operating Expenses</b>					
Personnel cost	859,532	925,514	921,222	1,048,153	122,639
Professional services	20,863	9,000	12,034	12,400	3,400
Charges and services	137,673	156,130	172,778	153,953	(2,177)
Materials and supplies	266,576	414,812	269,293	430,601	15,789
Insurance	18,496	21,166	21,546	21,924	758
Utilities	180,518	159,296	139,270	125,801	(33,495)
<b>Total Direct Operating Expenses</b>	<b>1,483,658</b>	<b>1,685,918</b>	<b>1,536,143</b>	<b>1,792,832</b>	<b>106,914</b>
<b>Net Operating Income (Loss) Before Other Expenses and Allocations</b>	<b>(818,012)</b>	<b>(978,678)</b>	<b>(868,223)</b>	<b>(1,093,150)</b>	<b>(114,472)</b>
<b>Other Operating Expenses and Project Recovery</b>					
Project recovery - Operating	45,772	135,000	76,228	101,500	(33,500)
Depreciation	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total Other Operating Expenses and Project Recovery</b>	<b>45,772</b>	<b>135,000</b>	<b>76,228</b>	<b>101,500</b>	<b>(33,500)</b>
<b>Allocations</b>					
<sup>1</sup> Parks allocation	(33,819)	-	-	-	-
Parks & rec. admin allocation	152,905	160,506	52,123	100,822	(59,684)
Governance & Support Services	272,702	499,879	253,106	322,896	(176,983)
GIS Allocation	42,041	65,800	37,379	51,658	(14,142)
<b>Total Allocations</b>	<b>433,829</b>	<b>726,185</b>	<b>342,608</b>	<b>475,376</b>	<b>(250,809)</b>
Tax Revenue	1,297,613	1,839,863	1,287,059	1,670,026	(169,837)
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The following table shows the 2018 Parks' Departments Budget by individual departments.

**Parks Summary (Depts 11 - 19) Operating and Net Income**

	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	Parks Allocable Dept 10.19	Total Parks
<b>Revenues</b>										
User Fees	\$ -	\$ -	\$ 115,150	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ 115,750
Sidewalk Assessment Revenue	-	-	-	-	-	-	25,419	-	-	25,419
Grant Revenue	-	82,722	-	-	11,284	70,900	-	197,360	-	362,266
Rental Income	9,450	55,150	-	26,072	13,150	-	-	-	-	103,822
Other	-	17,900	23,800	17,000	20,725	-	-	12,000	1,000	92,425
<b>Total Revenue</b>	9,450	155,772	138,950	43,072	45,159	70,900	25,419	209,960	1,000	699,682
<b>Direct Operating Expenses</b>										
Personnel cost	117,377	94,573	123,056	90,776	134,931	35,895	30,880	144,906	275,759	1,048,153
Professional services	-	500	500	-	-	-	-	-	11,400	12,400
Charges & Services	12,628	10,725	14,927	47,449	19,157	1,280	5,350	11,600	30,837	153,953
Materials and supplies	65,955	37,935	19,205	89,490	43,080	2,450	6,780	116,754	48,952	430,601
Insurance	2,676	2,148	3,024	1,932	3,012	768	624	3,060	4,680	21,924
Utilities	17,169	16,849	9,880	39,570	11,694	-	10,615	6,590	13,434	125,801
<b>Total Direct Operating Expenses</b>	215,805	162,730	170,592	269,217	211,874	40,393	54,249	282,910	385,062	1,792,832
<b>Net Operating Income (Loss) Before Other Expenses and Allocations</b>	(206,355)	(6,958)	(31,642)	(226,145)	(166,715)	30,507	(28,830)	(72,950)	(384,062)	(1,093,150)
<b>Other Operating Expenses and Project Recovery</b>										
Project recovery - Operating	-	-	-	-	-	-	-	-	101,500	101,500
<b>Total Other Operating Expenses and Project Recovery</b>	-	-	-	-	-	-	-	-	101,500	101,500
<b>Allocations</b>										
Distribution account	-	-	-	-	-	-	-	-	-	-
Parks allocation	77,991	61,507	62,006	110,507	81,277	15,260	22,906	105,766	(537,220)	-
Parks & rec. admin allocation	14,783	11,426	11,642	20,111	14,963	2,866	4,174	20,857	-	100,822
Governance & Support Services	62,049	47,319	48,632	(8,986)	62,027	11,708	17,196	82,951	-	322,896
GIS Allocation	-	-	-	-	-	-	-	-	51,658	51,658
<b>Total Allocations</b>	154,823	120,252	122,280	121,632	158,267	29,834	44,276	209,574	(485,562)	475,376
Tax Revenue	361,178	127,210	153,922	347,777	324,982	(673)	73,106	282,524	-	1,670,026
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Summary Parks of Operations

### Revenue

The following table shows parks revenue by department compared to last year's budget, excluding tax revenue. Parks revenue is budgeted to decrease by 1.1% or \$7,558 from last year's budget.

Parks Revenue	Budget		Inc. (Dec.)	%
	2017 Amended	2018		
Athletic Fields and Courts	\$ 9,750	\$ 9,450	\$ (300)	-3.1%
Beaches	28,550	73,050	\$ 44,500	155.9%
Lake Forest Boat Ramp & Campground	161,600	138,950	\$ (22,650)	-14.0%
Community Buildings	61,000	43,072	\$ (17,928)	-29.4%
Parklands	32,650	33,875	\$ 1,225	3.8%
Sidewalk & Amenities	27,418	25,419	\$ (1,999)	-7.3%
Recreation Trails	12,700	12,600	\$ (100)	-0.8%
Grants	372,572	362,266	\$ (10,306)	-2.8%
Parks Allocable	1,000	1,000	-	n/a
<b>Total</b>	<b>\$ 707,240</b>	<b>\$ 699,682</b>	<b>\$ (7,558)</b>	<b>-1.1%</b>

The following Tax Revenue Subsidy table compares 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 decreased by 9.2% or \$169,837. The changes to the various departments is due to allocating full time staff to support the golf property operation.

Tax Revenue Subsidy	Budget		Inc. (Dec.)	%
	2017 Amended	2018		
Athletic Fields and Courts	\$ 375,795	\$ 361,178	\$ (14,617)	-3.9%
Beaches	170,264	127,210	(43,054)	-25.3%
Lake Forest Boat Ramp & Campground	127,739	153,922	26,183	20.5%
Community Buildings	421,718	347,777	(73,941)	-17.5%
Parklands	375,862	324,982	(50,880)	-13.5%
Property Management	6,289	(673)	(6,962)	-110.7%
Sidewalk & Amenities	40,327	73,106	32,779	81.3%
Recreation Trails	321,869	282,524	(39,345)	-12.2%
<b>Total</b>	<b>\$ 1,839,863</b>	<b>\$ 1,670,026</b>	<b>\$ (169,837)</b>	<b>-9.2%</b>

## Personnel Overview and Expenses

Personnel cost are up 13.3% or \$122,639 due to the addition of a new position for a parks superintendent, full staffing, general cost increase including cost of living, merit, and other benefit cost increases.

## Parks Full Time Equivalents

<u>Full Time Equivalents (FTE)</u>	2017	2018	Change in	
			FTE	%
Full time Year Round	6.40	7.20	0.80	12.5%
Part Time / Seasonal	5.74	5.75	0.01	0.2%
	<u>12.14</u>	<u>12.95</u>	<u>0.81</u>	<u>6.7%</u>

The following two tables show two views into the parks direct operational cost. The first table shows the direct operational cost by expense category and the second table by department. Materials and supplies are up due to additional work scheduled to various Community Buildings. Material and supplies are up due to winter trail snow clearing equipment lease for Recreation Trails. A decrease in utilities is due to no longer operating the Tahoe City Community Center

<u>Direct Expenses by Category</u>	Budget			
	2017		Inc. (Dec.)	%
	Amended	2018		
Personnel cost	\$ 925,514	\$ 1,048,153	\$ 122,639	13.25%
Professional Services	9,000	12,400	3,400	n/a
Charges & Services	156,130	153,953	(2,177)	-1.39%
Materials & Supplies	414,812	430,601	15,789	3.81%
Insurance	21,166	21,924	758	3.58%
Utilities	159,296	125,801	(33,495)	-21.03%
Total	<u>\$ 1,685,918</u>	<u>\$ 1,792,832</u>	<u>\$ 106,914</u>	<u>6.34%</u>

<u>Direct Expenses by Department (excl G&amp;AS)</u>	Budget			
	2017		Inc. (Dec.)	%
	Amended	2018		
Athletic Fields and Courts	\$ 198,301	\$ 215,805	\$ 17,504	8.8%
Beaches	136,478	162,730	26,252	19.2%
Public Access Boat Ramp & Campground	150,143	170,592	20,449	13.6%
Community Buildings	286,010	269,217	(16,793)	-5.9%
Parklands	213,948	211,874	(2,074)	-1.0%
Property Management	42,110	40,393	(1,717)	-4.1%
Sidewalk & Amenities	34,182	54,249	20,067	58.7%
Recreation Trails	280,584	282,910	2,326	0.8%
Parks Allocable	344,162	385,062	40,900	11.9%
Total	<u>\$ 1,685,918</u>	<u>\$ 1,792,832</u>	<u>\$ 106,914</u>	<u>6.34%</u>

## 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		RESIDENT						NON-RESIDENT					
		Merit		Non-Profit		Private		Merit		Non-Profit		Private	
		2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
ADMIN	Board Room < 25 ppl**	N/A	N/A	\$33	\$33	N/A	N/A	N/A	N/A	\$44	\$44	N/A	N/A
	Board Room > 25 ppl**	N/A	N/A	\$41	\$41	N/A	N/A	N/A	N/A	\$57	\$57	N/A	N/A
TCC	Upstairs Room	\$15	N/A	\$37	N/A	\$71	N/A	\$18	N/A	\$55	N/A	\$93	N/A
TRAILS	Flat Rate**	\$141	\$141	\$137	\$137	\$141	\$141	\$141	\$141	\$141	\$141	\$141	\$141
HCC	Bldg**	\$14	\$14	\$42	\$42	\$97	\$97	\$21	\$21	\$56	\$56	\$133	\$133
	Bldg & Outside**	\$23	\$23	\$66	\$66	\$149	\$149	\$32	\$32	\$84	\$84	\$205	\$205
FCC	Fireside Room	\$12	N/A	\$32	N/A	\$54	N/A	\$15	N/A	\$41	N/A	\$73	N/A
	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	N/A	\$204	N/A	\$274	N/A	\$71	N/A	\$237	N/A	\$369	N/A
	Kitchen	\$22	\$22	\$52	\$52	\$85	\$85	\$29	\$29	\$69	\$69	\$114	\$114
HERITAGE	Entire Area**	\$21	\$21	\$41	\$41	\$62	\$62	\$33	\$33	\$62	\$62	\$96	\$96
COMMONS	Group BBQ Area	\$28	\$28	\$55	\$55	\$87	\$87	\$34	\$34	\$74	\$74	\$114	\$114
	Amphitheater	\$21	\$21	\$42	\$42	\$64	\$64	\$34	\$34	\$64	\$64	\$99	\$99
	BBQ & Amp.	\$41	\$41	\$70	\$70	\$116	\$116	\$54	\$54	\$108	\$108	\$181	\$181
	East Vista**	\$22	\$22	\$42	\$42	\$64	\$64	\$34	\$34	\$64	\$64	\$99	\$99
	West Vista**	\$22	\$22	\$42	\$42	\$64	\$64	\$34	\$34	\$64	\$64	\$99	\$99
	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**	\$41	\$41	\$70	\$70	\$116	\$116	\$41	\$41	\$108	\$108	\$164	\$164
	Whole Park-Day Rate**	\$320	\$320	\$640	\$640	N/A	N/A	\$493	\$493	\$984	\$984	N/A	N/A
FIELDS	Sport Fields	\$13	\$13	\$27	\$27	\$42	\$42	\$21	\$21	\$35	\$35	\$59	\$59
	Pomin Day Rate	\$110	\$110	\$207	\$207	\$345	\$345	\$147	\$147	\$278	\$278	\$464	\$464
NTHS	Upper or Bechdolt*	\$12	\$12	\$27	\$27	\$42	\$42	\$21	\$21	\$35	\$35	\$59	\$59
	Rideout	\$12	\$12	\$27	\$27	\$42	\$42	\$21	\$21	\$35	\$35	\$59	\$59
COURTS	Tennis Courts (Kilner)	\$9	\$9	\$11	\$11	\$12	\$12	\$12	\$12	\$13	\$13	\$19	\$19
	Volleyball Court (Kilner)	\$9	\$9	\$11	\$11	\$12	\$12	\$12	\$12	\$13	\$13	\$19	\$19
PARKS	Sky Park Group Picnic Area	\$22	\$22	\$45	\$45	\$74	\$74	\$28	\$28	\$57	\$57	\$99	\$99
	Kilner Group Picnic Area	\$16	\$16	\$35	\$35	\$62	\$62	\$24	\$24	\$45	\$45	\$79	\$79
	Sky Special Events 1/2 day	\$83	\$83	\$207	\$207	\$432	\$432	\$110	\$110	\$278	\$278	\$579	\$579
	Sky Special Events all day*	\$165	\$165	\$413	\$413	\$687	\$687	\$224	\$224	\$557	\$557	\$929	\$929
RCC**	Classroom	\$7	N/A	\$18	N/A	\$40	N/A	\$10	N/A	\$25	N/A	\$55	N/A
	Gym	\$7	N/A	\$22	N/A	\$52	N/A	\$11	N/A	\$31	N/A	\$69	N/A
	Kitchen	\$22	N/A	\$48	N/A	\$79	N/A	\$26	N/A	\$65	N/A	\$107	N/A
	Gym & Kitchen	\$30	N/A	\$72	N/A	\$134	N/A	\$38	N/A	\$97	N/A	\$180	N/A
	Entire Bldg-no Kitchen**	\$25	N/A	\$91	N/A	\$122	N/A	\$32	N/A	\$106	N/A	\$165	N/A
	Entire Bldg w/ Kitchen**	\$37	N/A	\$137	N/A	\$185	N/A	\$47	N/A	\$165	N/A	\$246	N/A

\*\* Requires Director Approval

## 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 6, each having 16 available rental spaces for a total of 96 storage spaces available for rent
- Rentals are available for TCPUD residents, community and visitors

Below are the Kayak/Paddle Board Storage Rental Fees

	1 Per Space	2 Per Space
Kayak Paddle Board Storage Rental Fees	Boat/Board	Boats/Boards
Summer Rental/Resident <sup>1</sup> (May 1 – September 30)	\$150	\$225
Summer Rental/Non-Resident (May 1 – Sept. 30)	\$200	\$300
Year-Round Rental/Resident <sup>1</sup> (May 1 – April 30)	\$200	\$275
Year-Round Rental/Non-Resident (May 1 – April 30)	\$275	\$375
<sup>1</sup> 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:

Lake Forest Boat Ramp Fees / Passes	Fees / Passes
Daily (CA Resident)	\$15
Daily (Out of State)	\$20
Annual Pass (Resident)	\$265
Annual Pass (CA Resident)	\$375
Summer Pass <sup>2</sup> (Resident)	\$195
Summer Pass <sup>2</sup> (CA Resident)	\$275
<sup>2</sup> 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

**Parks Budget Schedules  
Departments 10-11 through 10-19**

Athletic Fields & Courts Department 10.11

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ 1,025	\$ -	\$ -	\$ -	\$ -
Rental Income	9,976	9,750	7,509	9,450	(300)
<b>Total Revenue</b>	<b>11,001</b>	<b>9,750</b>	<b>7,509</b>	<b>9,450</b>	<b>(300)</b>
<b>Direct Operating Expenses</b>					
Personnel cost	95,321	105,155	64,839	117,377	12,222
Professional Services	-	-	-	-	-
Charges & Services	7,667	11,878	11,700	12,628	750
Materials & Supplies	34,277	58,755	52,600	65,955	7,200
Insurance	2,439	2,573	2,622	2,676	103
Utilities	18,091	19,940	16,265	17,169	(2,771)
<b>Total Direct Operating Expenses</b>	<b>157,795</b>	<b>198,301</b>	<b>148,026</b>	<b>215,805</b>	<b>17,504</b>
<b>Net Operating Income (Loss) Before Other Expenses and Allocations</b>	<b>(146,794)</b>	<b>(188,551)</b>	<b>(140,517)</b>	<b>(206,355)</b>	<b>(17,804)</b>
<b>Other Operating Expenses and Project Recovery</b>					
Project recovery - Operating	-	-	223	-	-
<b>Total Other Operating Expenses and Project Recovery</b>	<b>-</b>	<b>-</b>	<b>223</b>	<b>-</b>	<b>-</b>
<b>Allocations</b>					
Parks & rec. admin allocation	20,166	22,446	7,377	14,783	(7,663)
Parks allocation	60,071	80,392	84,537	77,991	(2,401)
Governance & Support Services	50,696	84,406	48,842	62,049	(22,357)
<b>Total Allocations</b>	<b>130,933</b>	<b>187,244</b>	<b>140,756</b>	<b>154,823</b>	<b>(32,421)</b>
Tax Revenue	277,727	375,795	281,496	361,178	(14,617)
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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.

<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 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
Grant Revenue	\$ 73,425	\$ 68,376	\$ 80,861	\$ 82,722	\$ 14,346
Rental Income	17,827	18,100	59,954	55,150	37,050
Other	18,625	10,450	18,200	17,900	7,450
<b>Total revenue</b>	111,653	96,926	159,015	155,772	58,846
<b>Direct Operating Expenses</b>					
Personnel cost	59,742	82,113	66,395	94,573	12,460
Professional Services	554	500	-	500	-
Charges & Services	6,120	10,375	8,000	10,725	350
Materials & Supplies	16,771	25,435	23,662	37,935	12,500
Insurance	1,788	2,031	2,064	2,148	117
Utilities	13,275	16,024	14,520	16,849	825
Distribution account	-	-	-	-	-
<b>Total Direct Operating Expenses</b>	98,250	136,478	114,641	162,730	26,252
<b>Net Income (Loss) Before Other Expenses and Allocations</b>	13,403	(39,552)	44,374	(6,958)	32,594
<b>Other Operating Expenses and Project Recovery</b>					
Project recovery - Operating	-	-	928	-	-
<b>Total Non Direct Operating Expenses</b>	-	-	928	-	-
<b>Allocations</b>					
Parks allocation	40,735	55,330	65,471	61,507	6,177
Recreation allocation	-	-	-	-	-
Parks & rec. admin allocation	13,547	16,197	5,713	11,426	(4,771)
Governance & Support Services	32,760	59,185	37,826	47,319	(11,866)
Engineering Allocation	-	-	-	-	-
<b>Total Allocations</b>	87,042	130,712	109,010	120,252	(10,460)
Tax Revenue	73,639	170,264	65,564	127,210	(43,054)
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

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 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ 136,233	\$ 137,600	\$ 112,929	\$ 115,150	\$ (22,450)
Other	23,800	24,000	23,800	23,800	(200)
<b>Total revenue</b>	160,033	161,600	136,729	138,950	(22,650)
<b>Direct Operating Expenses</b>					
Personnel cost	72,402	103,177	72,575	123,056	19,879
Professional Services	-	500	-	500	-
Charges & Services	13,349	15,162	16,200	14,927	(235)
Materials & Supplies	19,673	19,205	7,585	19,205	-
Insurance	2,348	2,820	2,869	3,024	204
Utilities	9,844	9,279	9,392	9,880	601
Distribution account	-	-	-	-	-
<b>Total Direct Operating Expenses</b>	117,616	150,143	108,621	170,592	20,449
<b>Net Income (Loss) Before Other Expenses and Allocations</b>	42,417	11,457	28,108	(31,642)	(43,099)
<b>Other Operating Expenses and Project Recovery</b>					
Project recovery - Operating	-	-	1,224	-	-
<b>Total Other Operating Expenses and Project Recovery</b>	-	-	1,224	-	-
<b>Allocations</b>					
Parks allocation	46,259	60,870	62,033	62,006	1,136
Recreation allocation	-	-	-	-	-
Parks & rec. admin allocation	14,549	16,545	5,413	11,642	(4,903)
Governance & Support Services	37,074	61,781	35,840	48,632	(13,149)
Engineering Allocation	-	-	-	-	-
<b>Total Allocations</b>	\$ 97,882	\$ 139,196	\$ 103,286	\$ 122,280	\$ (16,916)
Tax Revenue	55,465	127,739	76,402	153,922	26,183
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

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 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ 9,129	\$ -	\$ -	\$ -	\$ -
Rental Income	34,761	42,000	36,040	26,072	(15,928)
Other	17,618	19,000	18,460	17,000	(2,000)
<b>Total revenue</b>	<b>61,508</b>	<b>61,000</b>	<b>54,500</b>	<b>43,072</b>	<b>(17,928)</b>
<b>Direct Operating Expenses</b>					
Personnel cost	142,381	90,824	107,742	90,776	(48)
Professional Services	959	-	-	-	-
Charges & Services	52,153	41,769	40,830	47,449	5,680
Materials & Supplies	48,917	78,940	53,680	89,490	10,550
Insurance	2,626	2,189	2,224	1,932	(257)
Utilities	100,162	72,288	68,168	39,570	(32,718)
Distribution account	-	-	-	-	-
<b>Total Direct Operating Expenses</b>	<b>347,198</b>	<b>286,010</b>	<b>272,644</b>	<b>269,217</b>	<b>(16,793)</b>
<b>Net Income (Loss) Before Other Expenses and Allocations</b>	<b>(285,690)</b>	<b>(225,010)</b>	<b>(218,144)</b>	<b>(226,145)</b>	<b>(1,135)</b>
<b>Other Operating Expenses and Project Recovery</b>					
Project recovery - Operating	-	-	1,280	-	-
<b>Total Other Operating Expenses and Project Recovery</b>	<b>-</b>	<b>-</b>	<b>1,280</b>	<b>-</b>	<b>-</b>
<b>Allocations</b>					
Parks allocation	153,278	115,951	155,706	110,507	(5,444)
Parks & rec. admin allocation	53,871	36,686	13,587	20,111	(16,575)
Governance & Support Services	31,096	44,071	(2,040)	(8,986)	(53,057)
<b>Total Allocations</b>	<b>\$ 238,245</b>	<b>\$ 196,708</b>	<b>\$ 167,253</b>	<b>\$ 121,632</b>	<b>\$ (75,076)</b>
Tax Revenue	523,935	421,718	386,677	347,777	(73,941)
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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
1406-0000	Administration Building	1410-0000	Watson Cabin

Parklands Dept. 10.15

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ 1,618	\$ -	\$ -	\$ -	\$ -
Grant Revenue	10,013	9,300	11,027	11,284	1,984
Other	19,102	19,500	17,020	20,725	1,225
<b>Total revenue</b>	<b>42,932</b>	<b>41,950</b>	<b>28,047</b>	<b>45,159</b>	<b>3,209</b>
<b>Direct Operating Expenses</b>					
Personnel cost	80,826	122,772	83,855	134,931	12,159
Professional Services	13,022	-	-	-	-
Charges & Services	14,570	18,519	26,885	19,157	638
Materials & Supplies	37,717	58,105	33,055	43,080	(15,025)
Insurance	2,645	2,966	3,019	3,012	46
Utilities	12,938	11,586	-	11,694	108
<b>Total Direct Operating Expenses</b>	<b>161,718</b>	<b>213,948</b>	<b>146,814</b>	<b>211,874</b>	<b>(2,074)</b>
<b>Net Income (Loss) Before Other Expenses and Allocations</b>	<b>(118,786)</b>	<b>(171,998)</b>	<b>(118,767)</b>	<b>(166,715)</b>	<b>5,283</b>
<b>Other Operating Expenses and Project Recovery</b>					
Project recovery - Operating	-	-	1,823	-	-
<b>Total Other Operating Expenses and Project Recovery</b>	<b>-</b>	<b>-</b>	<b>1,823</b>	<b>-</b>	<b>-</b>
<b>Allocations</b>					
Parks allocation	68,643	86,737	83,845	81,277	(5,460)
Parks & rec. admin allocation	23,865	24,860	7,316	14,963	(9,897)
Governance & Support Services	54,979	92,267	48,442	62,027	(30,240)
<b>Total Allocations</b>	<b>147,487</b>	<b>203,864</b>	<b>139,603</b>	<b>158,267</b>	<b>(45,597)</b>
Tax Revenue	266,273	375,862	260,193	324,982	(50,880)
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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	1509-000	Parklands General
1502-0000	Highlands Park	1510-000	Heritage Plaza
1503-0000	Kilner Park	1511-000	Outlet Parcels
1505-000	Skylandia Park	1514-000	Dog Park
1506-000	Marie Sluchak Park	1515-000	TCPUD Boardwalk/Vista
1507-000	64 Acres	1516-000	Parks Signage
1508-000	Bell's Landing		

Property Management Dept. 10.16

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ 336	\$ -	\$ -	\$ -	\$ -
Grant Revenue	70,867	76,536	67,555	70,900	(5,636)
<b>Total revenue</b>	71,203	76,536	67,555	70,900	(5,636)
<b>Direct Operating Expenses</b>					
Personnel cost	19,165	38,881	21,048	35,895	(2,986)
Charges & Services	652	-	1,280	1,280	1,280
Materials & Supplies	1,172	2,350	2,175	2,450	100
Insurance	663	879	894	768	(111)
<b>Total Direct Operating Expenses</b>	21,652	42,110	25,397	40,393	(1,717)
<b>Net Income (Loss) Before Other Expenses and Allocations</b>	49,551	34,426	42,158	30,507	(3,919)
<b>Allocations</b>					
Parks allocation	8,651	17,072	14,504	15,260	(1,812)
Parks & rec. admin allocation	2,904	5,099	1,266	2,866	(2,233)
Governance & Support Services	7,144	18,544	8,380	11,708	(6,836)
<b>Total Allocations</b>	18,699	40,715	24,150	29,834	(10,881)
Tax Revenue	(30,852)	6,289	(18,008)	(673)	(6,962)
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

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 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk Assessment Revenue	24,324	24,918	24,918	25,419	501
Other	-	2,500	4,362	-	(2,500)
<b>Total revenue</b>	24,324	27,418	29,280	25,419	(1,999)
<b>Direct Operating Expenses</b>					
Personnel cost	8,597	16,560	16,868	30,880	14,320
Professional Services	60	-	-	-	-
Charges & Services	428	350	10,539	5,350	5,000
Materials & Supplies	6,762	6,630	14,811	6,780	150
Insurance	353	387	391	624	237
Utilities	9,739	10,255	10,907	10,615	360
<b>Total Direct Operating Expenses</b>	25,939	34,182	53,516	54,249	20,067
<b>Net Inocme (Loss) Before Other Expenses and Allocations</b>	(1,615)	(6,764)	(24,236)	(28,830)	(22,066)
<b>Allocations</b>					
Parks allocation	11,585	13,858	30,563	22,906	9,048
Recreation allocation	-	-	-	-	-
Parks & rec. admin allocation	3,925	4,282	2,667	4,174	(108)
Governance & Support Services	7,912	15,423	17,658	17,196	1,773
<b>Total Allocations</b>	23,422	33,563	50,888	44,276	10,713
Tax Revenue	25,037	40,327	75,124	73,106	32,779
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

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 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ 138	\$ 700	\$ -	\$ 600	\$ (100)
Grant Revenue	175,513	218,360	185,285	197,360	(21,000)
Other	5,500	12,000	-	12,000	-
<b>Total revenue</b>	<b>181,562</b>	<b>231,060</b>	<b>185,285</b>	<b>209,960</b>	<b>(21,100)</b>
<b>Direct Operating Expenses</b>					
Personnel cost	75,931	123,265	81,022	144,906	21,641
Professional Services	100	-	-	-	-
Charges & Services	15,519	31,670	29,882	11,600	(20,070)
Materials & Supplies	54,161	116,440	55,400	116,754	314
Insurance	2,264	2,845	2,902	3,060	215
Utilities	6,678	6,364	7,054	6,590	226
Distribution account	-	-	-	-	-
<b>Total Direct Operating Expenses</b>	<b>154,653</b>	<b>280,584</b>	<b>176,260</b>	<b>282,910</b>	<b>2,326</b>
<b>Net Income (Loss) Before Other Expenses and Allocations</b>	<b>26,909</b>	<b>(49,524)</b>	<b>9,025</b>	<b>(72,950)</b>	<b>(23,426)</b>
<b>Other Operating Expenses and Project Recovery</b>					
Project recovery - Operating	-	-	1,034	-	-
<b>Total Other Operating Expenses and Project Recovery</b>	<b>-</b>	<b>-</b>	<b>1,034</b>	<b>-</b>	<b>-</b>
<b>Allocations</b>					
Parks allocation	62,179	113,752	100,660	105,766	(7,986)
Recreation allocation	-	-	-	-	-
Parks & rec. admin allocation	20,078	34,391	8,784	20,857	(13,534)
Governance & Support Services	51,041	124,202	58,158	82,951	(41,251)
<b>Total Allocations</b>	<b>133,298</b>	<b>272,345</b>	<b>167,602</b>	<b>209,574</b>	<b>(62,771)</b>
Tax Revenue	106,389	321,869	159,611	282,524	(39,345)
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Parks Allocable Dept. 10.19

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
Other	\$ 1,430	\$ 1,000	\$ -	\$ 1,000	\$ -
<b>Total revenue</b>	1,430	1,000	-	1,000	-
<b>Operating Expenses</b>					
Personnel cost	305,167	242,767	406,878	275,759	32,992
Professional Services	6,168	8,000	12,034	11,400	3,400
Charges & Services	27,215	26,407	27,462	30,837	4,430
Materials & Supplies	47,126	48,952	26,325	48,952	-
Insurance	3,370	4,476	4,561	4,680	204
Utilities	9,791	13,560	12,964	13,434	(126)
GIS Allocation	42,041	65,800	37,379	51,658	(14,142)
Project recovery - Operating	45,772	135,000	69,716	101,500	(33,500)
Parks allocation	(485,220)	(543,962)	(597,319)	(537,220)	6,742
<b>Total Operating Expenses</b>	1,430	1,000.00	-	1,000.00	-
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

Parks Department 10-19, Parks Allocable is the administrative overhead for the Parks Department and is allocated to the Parks and Golf 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 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
Athletic Fields & Courts Dept. 10.11	\$ 60,071	\$ 80,393	\$ 84,537	\$ 77,991	\$ (2,402)
Beaches Dept. 10.12	40,735	55,330	65,471	61,507	6,177
Boat Ramp & Campground Dept. 10.13	46,259	60,870	62,033	62,006	1,136
Community Buildings Dept. 10.14	153,278	115,951	155,706	110,507	(5,444)
Parklands Dept. 10.15	68,643	86,737	83,845	81,277	(5,460)
Property Management Dept. 10.16	8,651	17,072	14,504	15,260	(1,812)
Sidewalk and Amenities Dept. 10.17	11,585	13,858	30,563	22,906	9,048
Recreation Trails Dept. 10.18	62,179	113,751	100,660	105,766	(7,985)
Golf Course Property Dept. 10.20	33,819	-	-	-	\$ -
	\$ 485,220	\$ 543,962	\$ 597,319	\$ 537,220	\$ (6,742)

Parks Allocable has two task codes:

Task code	Description
1901-0000	Parks - General
1902-0000	Parks - Shop

## **Golf Course Property Department**

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

### **Golf Course Property Overview**

At the end of 2016, Duncan Golf Management and TCPUD mutually agreed to go in different directions and TCPUD official took over the operation of the golf course property and signed a contract with a new food and beverage consession. These changes are anticipated to increase costs, but also increase revenue.

#### **Summer Operations**

The 2018 summer will be the second season of the District operating the golf course. The 9 hole, 2,691 yard, par 33 golf course has been a pillar in the community since 1918. The District plans to improve the quality of the course, add more clinics and programs for kids and women and increase overall use of the facility. The course will celebrate its 100<sup>th</sup> year anniversary this summer.



*1<sup>st</sup> Green at the Tahoe City Golf Course*

## Winter Operations

In the winter, the golf course property is transformed into the Tahoe City Winter Sports Park which features 4.0 kilometers (2.48 miles) of groomed cross country and snow shoe trails, a sledding hill, and new at the end of 2016 an outdoor, 50' x 80' modular (portable) ice skating rink. As of the winter of 2017/2018 The Winter Sports Park is operated by TCPUD.



*Aerial View of the Winter Sports Park*

The following is Golf Course Property Budget Schedule is formatted into four distinct sections in an attempt to better classify expenses. The sections are 1) Direct Operating Expenses, 2) Other Direct Cost and Project Recovery 3) Allocations, and 4) Non-Operating Expense.

### Golf Course Property Budget Schedule

#### Net Operating Income

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ -	\$ 197,724	\$ 179,889	\$ 263,201	\$ 65,477
Season Pass Revenue	-	93,015	74,640	87,284	(5,731)
Retail Sales	-	20,000	17,751	21,329	1,329
Golf Lesson Revenue	-	-	1,993	2,515	2,515
Rental Income	25,470	42,130	49,856	70,228	28,098
Other	-	17,100	2,680	3,000	(14,100)
<b>Total Revenues</b>	25,470	369,969	326,809	447,557	77,588
<b>Direct Operating Expenses</b>					
Personnel cost	74,374	316,449	293,392	493,417	176,968
Professional services	31,868	750	1,000	9,500	8,750
Charges and services	43,623	77,651	100,735	111,799	34,148
Materials and supplies	50,191	93,020	80,456	112,459	19,439
Insurance	3,745	7,954	8,071	11,144	3,190
Utilities	31,364	36,827	29,408	64,219	27,392
<b>Total Direct Operating Expenses</b>	235,165	532,651	513,062	802,538	269,887
<b>Net Operating Income (Loss) Before Other Expenses and Allocations</b>	(209,695)	(162,682)	(186,253)	(354,981)	(192,299)
<b>Other Operating Expenses and Project Recovery</b>					
Project recovery - Operating	-	-	2,091	10,500	10,500
<b>Total Other Operating Expenses and Project Recovery</b>	-	-	2,091	10,500	10,500
<b>Allocations</b>					
Parks allocation	33,819	-	-	-	-
Parks & rec. admin allocation	27,230	45,995	25,566	60,936	14,941
Governance & Support Services	74,006	167,918	169,287	247,083	79,165
<b>Total Allocations</b>	135,055	213,913	194,853	308,019	94,106
Tax Revenue	344,750	376,595	383,197	673,500	296,905
<b>Net Operating Income</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>

The following golf course property schedule shows the departments added to capture all cost associated with operating the golf course and winter sports park year round.

	Golf Proshop Dept. 10.31	Food and Beverage 10.32	Golf Grounds 10.33	Winter Sports Park 10.34	Total Golf Course Property
<b>Revenues</b>					
User Fees	\$ 150,689	\$ -	\$ -	\$ 112,512	\$ 263,201
Rental Income	38,307	23,277	-	8,644	70,228
Other	2,500	-	-	500	3,000
<b>Total Revenues</b>	<b>289,663</b>	<b>23,277</b>	<b>-</b>	<b>134,617</b>	<b>447,557</b>
<b>Direct Expenses</b>					
Personnel cost	117,204	2,922	176,355	196,936	493,417
Professional services	1,500	8,000	-	-	9,500
Charges & Services	44,819	13,750	21,910	31,320	111,799
Materials and supplies	15,455	5,000	69,770	22,234	112,459
Insurance	2,640	48	3,624	4,832	11,144
Utilities	9,493	21,166	9,480	24,080	64,219
<b>Total Direct Expenses</b>	<b>191,111</b>	<b>50,886</b>	<b>281,139</b>	<b>279,402</b>	<b>802,538</b>
<b>Net Income (Loss) from Operations</b>	<b>98,552</b>	<b>(27,609)</b>	<b>(281,139)</b>	<b>(144,785)</b>	<b>(354,981)</b>
<b>Non Direct Expenses</b>					
Parks & rec. admin allocation	(13,610)	(3,877)	(19,923)	(23,526)	(60,936)
Governance & Support Services	(56,473)	(15,864)	(81,044)	(93,702)	(247,083)
<b>Net Income (loss) before tax revenue</b>	<b>20,969</b>	<b>(47,350)</b>	<b>(382,106)</b>	<b>(265,013)</b>	<b>(673,500)</b>
Tax Revenue	(20,969)	47,350	382,106	265,013	673,500
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Golf Full Time Equivalents

Full Time Equivalents (FTE)	2017	2018	Change in	
			FTE	%
Full time Year Round	1.91	3.03	1.12	58.6%
Part Time / Seasonal	2.33	4.41	2.08	89.3%
	4.24	7.44	3.20	75.5%

Golf Proshop Dept. 10.31

	Actual 2016	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>				
User Fees	\$ -	\$ 133,765	\$ 150,689	\$ (47,035)
Season Pass Revenue	-	67,188	77,188	(15,827)
Retail Sales	-	17,355	18,464	(1,536)
Golf Lesson Revenue	-	1,993	2,515	2,515
Rental Income	25,470	36,787	38,307	13,918
Other	-	2,500	2,500	2,500
<b>Total Revenues</b>	<b>25,470</b>	<b>259,588</b>	<b>289,663</b>	<b>(45,465)</b>
<b>Direct Operating Expenses</b>				
Personnel cost	13,828	112,210	117,204	(11,232)
Professional Services	8,700	-	1,500	1,250
Charges & Services	14,755	43,146	44,819	11,228
Materials & Supplies	20,294	30,858	15,455	(3,645)
Insurance	174	3,334	2,640	(639)
Utilities	3,384	7,284	9,493	7,250
<b>Total Direct Operating Expenses</b>	<b>61,135</b>	<b>196,832</b>	<b>191,111</b>	<b>4,212</b>
<b>Net Operating Income (Loss) Before Other Expenses and Allocations</b>	<b>(35,665)</b>	<b>62,756</b>	<b>98,552</b>	<b>(49,677)</b>
<b>Less Other Expenses and Project Recovery</b>				
Project recovery - Operating	-	195	7,500	7,500
<b>Total Other Expenses and Project Recovery</b>	<b>-</b>	<b>195</b>	<b>7,500</b>	<b>7,500</b>
<b>Less Allocations</b>				
Parks allocation	18,758	-	-	-
Parks & rec. admin allocation	7,671	9,809	13,610	(2,229)
Governance & Support Services	20,529	64,946	56,473	(2,299)
<b>Total Allocations</b>	<b>46,958</b>	<b>74,755</b>	<b>70,083</b>	<b>(4,528)</b>
Tax Revenue	\$ 82,623	\$ 12,194	\$ (20,969)	\$ 52,649
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 2018 Golf Course Fee Schedule



### 2018 GREEN FEES

#### Daily Rate 18-Hole Play

Type	Rate
Adult	\$60
Seniors (65+)	\$10 off posted green fees
Military	\$10 off posted green fees
Students (18-23)	\$10 off posted green fees
Juniors (17 and under)	\$25
Twilight (unlimited after 4 pm)	\$30
Cart Rental	\$30

#### Daily Rate 9-Hole Play

Type	Rate
Adult	\$35
Seniors (65+)	\$10 off posted green fees
Military	\$10 off posted green fees
Students (18-23)	\$10 off posted green fees
Juniors (17 and under)	\$15
Cart Rental	\$20

### 2018 SEASON PASSES\* (Carts not Included)

#### Unlimited Play Passes

Type	Rate
Adult Pass	\$650
Couples Pass (2 adults - married/domestic)	\$1,200
Family Pass (2 adults - married/domestic + all children 17 & unde	\$1,300
Junior Pass (17 and under)	\$150

#### Limited Play Passes

Type	Rate
Midweek Adult Pass - Monday-Friday	\$450
<i>\$10 discount off Daily Rate for weekend play</i>	

#### Member Card

Type	Rate
Members Card (Includes 1 Free round + \$10 off posted Daily Rate	\$100

#### Cart Passes

Type	Rate
Individual	\$200
Couples/Family	\$250
Senior (65 and over)	\$150
Senior (65 and over)	\$150

Food and Beverage 10.32

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
Rental Income	-	17,741	10,823	23,277	5,536
<b>Total revenue</b>	-	17,741	10,823	23,277	5,536
<b>Direct Operating Expenses</b>					
Personnel cost	1,946	3,976	2,823	2,922	(1,054)
Professional Services	18,220	-	1,000	8,000	8,000
Charges & Services	7,494	6,500	17,749	13,750	7,250
Materials & Supplies	4,271	4,000	9,098	5,000	1,000
Insurance	950	84	563	48	(36)
Utilities	2,991	8,848	22,124	21,166	12,318
<b>Total Direct Operating Expenses</b>	35,872	23,408	53,357	50,886	27,478
<b>Net Income (Loss) Before Other Expenses and Allocations</b>	(35,872)	(5,667)	(42,534)	(27,609)	(21,942)
<b>Allocations</b>					
Parks & rec. admin allocation	3,917	2,150	2,659	3,877	1,727
Governance & Support Services	10,673	7,902	17,605	15,864	7,962
<b>Total Allocations</b>	\$ 14,590	\$ 10,052	\$ 20,264	\$ 19,741	\$ 9,689
Tax Revenue	50,462	15,719	62,798	47,350	31,631
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

Golf Grounds 10.33

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Direct Operating Expenses</b>					
Personnel cost	12,250	147,043	132,250	176,355	29,312
Charges & Services	4,108	24,385	19,500	21,910	(2,475)
Materials & Supplies	6,649	63,070	39,300	69,770	6,700
Insurance	62	3,316	3,378	3,624	308
Utilities	8,385	9,540	-	9,480	(60)
<b>Total Direct Operating Expenses</b>	<b>31,454</b>	<b>247,354</b>	<b>194,428</b>	<b>281,139</b>	<b>33,785</b>
<b>Net Income (Loss) Before Other Expenses and Allocations</b>	<b>(31,454)</b>	<b>(247,354)</b>	<b>(194,428)</b>	<b>(281,139)</b>	<b>(33,785)</b>
<b>Less Other Operating Expenses and Project Recovery</b>					
Project recovery - Operating	-	-	1,896	-	-
<b>Total Other Operating Expenses and Project</b>	<b>-</b>	<b>-</b>	<b>1,896</b>	<b>-</b>	<b>-</b>
<b>Less Allocations</b>					
Parks allocation	6,717	-	-	-	-
Parks & rec. admin allocation	3,913	20,651	9,689	19,923	(728)
Governance & Support Services	10,641	74,873	64,152	81,044	6,171
<b>Total Allocations</b>	<b>21,271</b>	<b>95,524</b>	<b>73,841</b>	<b>100,967</b>	<b>5,443</b>
Tax Revenue	52,725	342,878	270,165	382,106	39,228
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Winter Sports Park 10.34

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ -	\$ -	\$ 46,124	\$ 112,512	\$ 112,512
Other	-	17,100	180	500	(16,600)
<b>Total revenue</b>	-	17,100	56,398	134,617	117,517
<b>Direct Operating Expenses</b>					
Personnel cost	46,350	36,994	46,109	196,936	159,942
Professional Services	4,948	500	-	-	(500)
Charges & Services	17,266	13,175	20,340	31,320	18,145
Materials & Supplies	18,977	6,850	1,200	22,234	15,384
Insurance	2,559	1,275	796	4,832	3,557
Utilities	16,604	16,196	-	24,080	7,884
<b>Total Direct Operating Expenses</b>	106,704	74,990	68,445	279,402	204,412
<b>Net Income (Loss) Before Other Expenses and Allocations</b>	(106,704)	(57,890)	(12,047)	(144,785)	(86,895)
<b>Less Other Operating Expenses and Project Recovery</b>					
Project recovery - Operating	-	-	-	3,000	3,000
<b>Total Other Operating Expenses and Project Recover</b>	-	-	-	3,000	3,000
<b>Less Allocations</b>					
Parks allocation	8,344	-	-	-	-
Parks & rec. admin allocation	11,729	7,355	3,409	23,526	16,171
Governance & Support Services	32,163	26,371	22,584	93,702	67,331
<b>Total Allocations</b>	52,236	33,726	25,993	117,228	83,502
Tax Revenue	158,940	91,616	38,040	265,013	173,397
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

## **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.*



*New Youth Hockey Program*

## **Recreation Overview**

The Recreation Department provides quality indoor and outdoor recreation programming, activities and community events for all age groups. TCPUD strives to provide the best experiences while meeting the needs and interests of our community. The Recreation Department serves over 75,000 users through 75 plus programs with the Commons Beach concerts being the largest, serving over 30,000 participants. We plan to increase overall participation for many of the programs in 2018.

## Recreation 2018 Strategic Initiatives, Goals and Measures

The 2018 Recreation Department Strategic Initiatives, Goals, and Measures are listed below. The entire District's Strategic Plan and Goals are outlined on pages 26-30.

STRATEGIC INITIATIVES	GOALS	MEASURES FOR 2018
<b>3 Provide Sustainable, Customer Responsive, Recreation and Leisure</b>	3.1 Expand Recreational Offerings and Programs	3.1A Monitor and evaluate operations and programming of Winter Sports Park operations. Make changes, add programs as necessary. Determine additional operating needs 3.1B Monitor and evaluate operations of winter snow removal of bike trails. Work with Caltrans, Placer County and property owners. Adapt operations as necessary 3.1C Monitor & evaluate golf course & pro shop operations. Work to expand & improve number of rounds & recreation offerings 3.1D Mitigate operational and capital impacts to bike trails due to Fanny Bridge Project Construction 3.1E Monitor and analyze food and beverage operations. Complete Lease Agreements / Liquor License transfer as needed.
	3.5 Increase Utilization of Rideout Community Center	3.5A Continue to monitor Tahoe Truckee Unified School District Tahoe Lake Modernization Project timeline
	3.6 Increase Participation in District Recreation Programs	3.6A Continue reporting cost recovery results and establish goals
		3.6B Increase programming for adult and special interest classes



*WEE Play*

The following Recreation Budget Schedule expense section is formatted into four distinct sections to better classify expenses. The sections are 1) Direct Operating Expenses, 2) Other Direct Cost and Project Recovery 3) Allocations, and 4) Non-Operating Expense.

### Recreation Combined Budget Schedule

<b>Recreation Summary (Depts 21-29) Operating and Net Income</b>					
	Actual	Amended	Projected	Budget	\$ Chg
	2016	Budget	2017	2018	2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ 259,899	\$ 299,900	\$ 239,603	\$ 330,486	\$ 30,586
Grant Revenue	64,441	25,000	21,812	39,932	14,932
Other	36,015	39,150	39,274	39,850	700
<b>Total revenue</b>	<b>360,355</b>	<b>364,050</b>	<b>300,689</b>	<b>410,268</b>	<b>46,218</b>
<b>Direct Operating Expenses</b>					
Personnel cost	338,037	483,153	346,503	481,844	(1,309)
Professional Services	-	600	-	600	-
Charges & Services	92,663	121,720	102,179	117,267	(4,453)
Materials & Supplies	37,938	47,111	49,533	73,084	25,973
Insurance	7,116	8,253	8,407	10,404	2,151
Utilities	1,362	300	2,124	2,425	2,125
<b>Total Direct Operating Expenses</b>	<b>477,116</b>	<b>661,137</b>	<b>508,746</b>	<b>685,624</b>	<b>24,487</b>
<b>Net Operating Income (Loss) Before Other Expenses and Allocations</b>	<b>(116,761)</b>	<b>(297,087)</b>	<b>(208,057)</b>	<b>(275,356)</b>	<b>21,731</b>
<b>Other Operating Expenses and Project Recovery</b>					
Project recovery - Operating	-	-	231	3,000	3,000
<b>Total Other Operating Expenses and Project Recovery</b>	<b>-</b>	<b>-</b>	<b>231</b>	<b>3,000</b>	<b>3,000</b>
<b>Allocations</b>					
Parks & rec. admin allocation	56,410	42,902	20,023	34,523	(8,379)
Governance & Support Services	138,868	157,229	132,574	142,299	(14,930)
Engineering Allocation	-	-	-	-	-
<b>Total Allocations</b>	<b>195,278</b>	<b>200,131</b>	<b>152,597</b>	<b>176,822</b>	<b>(23,309)</b>
Tax Revenue	312,039	497,218	360,885	455,178	(42,040)
<b>Net Operating Income</b>	<b>\$ -</b>				

The following table shows the eight (8) departments that make up the 2018 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
<b>Revenues</b>									
User Fees	\$ 90,239	\$ 37,300	\$ 36,865	\$ 126,500	\$ 5,200	\$ 23,075	\$ 11,307	\$ -	\$ 330,486
Grant Revenue	39,932	-	-	-	-	-	-	-	39,932
Other	1,700	-	-	-	38,150	-	-	-	39,850
<b>Total revenue</b>	<b>131,871</b>	<b>37,300</b>	<b>36,865</b>	<b>126,500</b>	<b>43,350</b>	<b>23,075</b>	<b>11,307</b>	<b>-</b>	<b>410,268</b>
<b>Direct Operating Expenses</b>									
Personnel cost	88,657	26,112	48,159	98,214	34,972	16,636	14,532	154,562	481,844
Professional Services	-	-	-	-	-	-	-	600	600
Charges & Services	21,615	14,024	2,575	24,837	33,300	5,908	4,743	10,265	117,267
Materials & Supplies	35,682	4,450	2,950	5,156	5,950	7,950	1,600	9,346	73,084
Insurance	2,244	516	1,104	2,508	768	348	276	2,640	10,404
Utilities	160	228	-	105	-	-	-	1,932	2,425
<b>Total Direct Operating Expenses</b>	<b>148,358</b>	<b>45,330</b>	<b>54,788</b>	<b>130,820</b>	<b>74,990</b>	<b>30,842</b>	<b>21,151</b>	<b>179,345</b>	<b>685,624</b>
<b>Net Operating Income (Loss)</b>	<b>(16,487)</b>	<b>(8,030)</b>	<b>(17,923)</b>	<b>(4,320)</b>	<b>(31,640)</b>	<b>(7,767)</b>	<b>(9,844)</b>	<b>(179,345)</b>	<b>(275,356)</b>
<b>Non Direct Operating Expenses</b>									
Recreation allocation	(44,169)	(18,187)	(28,423)	(36,187)	(29,365)	(16,115)	(9,899)	182,345	-
Parks & rec. admin allocation	(9,539)	(3,189)	(4,299)	(8,208)	(5,314)	(2,388)	(1,586)	-	(34,523)
Governance & Support Services	(39,642)	(13,237)	(17,154)	(34,414)	(21,281)	(10,158)	(6,413)	-	(142,299)
Project recovery - Operating	-	-	-	-	-	-	-	(3,000)	(3,000)
<b>Net Income (loss) before tax revenue</b>	<b>(109,837)</b>	<b>(42,643)</b>	<b>(67,799)</b>	<b>(83,129)</b>	<b>(87,600)</b>	<b>(36,428)</b>	<b>(27,742)</b>	<b>-</b>	<b>(455,178)</b>
Tax Revenue	109,837	42,643	67,799	83,129	87,600	36,428	27,742	-	455,178
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### 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 2016 actuals, 2017 amended budget, 2017 projected and 2018 budgeted cost recovery goals set for each major program. Note, recreation allocation is not included as a direct expense in cost recovery.

Cost Recovery	Actual 2016			Amended Budget 2017			Projected 2017			Budget 2018		
	Revenue	Direct Exp	<sup>1</sup> Cost Recovery %	Revenue	Direct Exp	<sup>1</sup> Cost Recovery %	Revenue	Direct Exp	<sup>1</sup> Cost Recovery %	Revenue	Direct Exp	<sup>1</sup> Cost Recovery %
Aquatics	\$ 120,829	\$ 88,157	137.1%	91,700	112,056	81.8%	\$ 66,846	\$ 106,195	62.9%	\$ 131,871	\$ 148,358	88.9%
Adult Sports	31,081	49,334	63.0%	38,750	45,155	85.8%	32,500	37,699	86.2%	37,300	45,330	82.3%
After School Programs	18,465	45,173	40.9%	32,000	47,477	67.4%	20,246	63,909	31.7%	36,865	54,788	67.3%
Day Camp	110,480	92,023	120.1%	110,000	96,872	113.6%	111,682	91,210	122.4%	126,500	130,820	96.7%
Special Events	39,670	70,222	56.5%	42,900	81,400	52.7%	40,500	52,829	76.7%	43,350	74,990	57.8%
Youth Sports	14,500	19,002	76.3%	18,700	27,200	68.8%	18,150	12,044	150.7%	23,075	30,842	74.8%
Rideout Recreation Programs	25,330	68,301	37.1%	30,000	59,032	50.8%	10,765	37,912	28.4%	11,307	21,151	53.5%
<b>Total</b>	<b>\$ 360,355</b>	<b>\$ 432,212</b>	<b>83.4%</b>	<b>\$ 364,050</b>	<b>\$ 469,192</b>	<b>77.6%</b>	<b>\$ 300,689</b>	<b>\$ 401,798</b>	<b>74.8%</b>	<b>\$ 410,268</b>	<b>\$ 506,279</b>	<b>81.0%</b>

Overall cost recovery is budgeted at 81.0%. Budget to budget day camp cost recovery is expected to remain strong although decrease due to increase costs without an increase in rate. Adult sports cost recovery is expected to be relatively flat budget to budget.

## Revenue Overview

The overall user fees and grants are budgeted to be up a combined \$46,218 or 12.7%. This is based on actual user fee trends for the Recreation Afterschool Program (RAP), and Skylandia Day Camp programs. Rideout Recreation Program revenue is expected to remain at lower levels due to loss of the Rideout facility during construction by the school district.

Recreation Revenue	Budget			
	2017			
	Amended	2018	Inc. (Dec.)	%
Aquatics	\$ 66,700	\$ 91,939	\$ 25,239	37.8%
Adult Sports	38,750	37,300	(1,450)	-3.7%
After School Programs	32,000	36,865	4,865	15.2%
Day Camp	110,000	126,500	16,500	15.0%
Special Events	42,900	43,350	450	1.0%
Youth Sports	18,700	23,075	4,375	23.4%
Rideout Recreation Programs	30,000	11,307	(18,693)	-62.3%
Sailing Program Grant	25,000	39,932	14,932	59.7%
<b>Total</b>	<b>\$ 364,050</b>	<b>\$ 410,268</b>	<b>\$ 46,218</b>	<b>12.7%</b>

The following Tax Revenue Subsidy table compares budget-on-budget the tax revenue subsidy required to provide recreation services to the community. It shows the Recreation Department requires \$42,040 less in tax revenue subsidy for 2018 as compared to 2017. 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			
	2017			
	Amended	2018	Inc. (Dec.)	%
Aquatics	\$ 110,788	\$ 109,837	\$ (951)	-0.9%
Adult Sports	44,547	42,643	(1,904)	-4.3%
After School Programs	57,868	67,799	9,931	17.2%
Day Camp	64,253	83,129	18,876	29.4%
Special Events	106,027	87,600	(18,427)	-17.4%
Youth Sports	32,890	36,428	3,538	10.8%
Rideout Recreation Programs	80,845	27,742	(53,103)	-65.7%
<b>Total</b>	<b>\$ 497,218</b>	<b>\$ 455,178</b>	<b>\$ (42,040)</b>	<b>-8.5%</b>

## Personnel Overview and Expenses

Personnel costs are essentially flat compared to the 2017 amended budget-to-budget. There are no significant changes to full time personnel levels with 0.93 FTE increase in part time personnel

Full Time Equivalents (FTE)	Change in			
	2017	2018	FTE	%
Full time Year Round	2.50	2.77	0.27	10.8%
Part Time / Seasonal	4.57	5.50	0.93	20.4%
	<b>7.07</b>	<b>8.27</b>	<b>1.20</b>	<b>17.0%</b>

The following two tables show two views into the recreation direct operational expenses. The first table shows the direct operational expenses by category and the second table by department. Recreation direct expenses are up 3.7% or \$24,487. Personnel costs are essentially flat, although they represent 70% of the overall direct expenses. Rideout recreation programs expenses are going down by \$37,881 or 64.2% due to the elementary school moving back into the facility and relocating programs typically hosted at Rideout.

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

Direct Expenses by Category	Budget			
	2017 Amended	2018	Inc. (Dec.)	%
Personnel cost	\$ 483,153	\$ 481,844	\$ (1,309)	-0.27%
Professional Services	600	600	-	n/a
Charges & Services	121,720	117,267	(4,453)	-3.66%
Materials & Supplies	47,111	73,084	25,973	55.13%
Insurance	8,253	10,404	2,151	26.06%
Utilities	300	2,425	2,125	708.33%
<b>Total</b>	<b>\$661,137</b>	<b>\$685,624</b>	<b>\$24,487</b>	<b>3.70%</b>

Direct Expenses by Department	Budget			
	2017 Amended	2018	Inc. (Dec.)	%
Aquatics	\$ 112,056	\$ 148,358	\$ 36,302	32.4%
Adult Sports	45,155	45,330	175	0.4%
After School Programs	47,477	54,788	7,311	15.4%
Day Camp	96,872	130,820	33,948	35.0%
Special Events	81,400	74,990	(6,410)	-7.9%
Youth Sports	27,200	30,842	3,642	13.4%
Rideout Recreation Programs	59,032	21,151	(37,881)	-64.2%
Recreation Allocable	191,945	179,345	(12,600)	-6.6%
<b>Total</b>	<b>\$ 661,137</b>	<b>\$ 685,624</b>	<b>\$ 24,487</b>	<b>3.70%</b>

**Recreation Department Budget Schedules  
Departments 10-21 through 10-29**

**Aquatics Department 10.21**

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ 56,388	\$ 65,000	\$ 42,760	\$ 90,239	\$ 25,239
Grant Revenue	64,441	25,000	21,812	39,932	14,932
Other	-	1,700	2,274	1,700	-
<b>Total revenue</b>	<b>120,829</b>	<b>91,700</b>	<b>66,846</b>	<b>131,871</b>	<b>40,171</b>
<b>Direct Operating Expenses</b>					
Personnel cost	67,262	79,690	65,214	88,657	8,967
Professional Services	-	-	-	-	-
Charges & Services	10,830	13,365	16,358	21,615	8,250
Materials & Supplies	8,211	16,800	22,306	35,682	18,882
Insurance	1,852	2,141	2,173	2,244	103
Utilities	2	60	144	160	100
<b>Total Direct Operating Expenses</b>	<b>88,157</b>	<b>112,056</b>	<b>106,195</b>	<b>148,358</b>	<b>36,302</b>
<b>Net Operating Income (Loss) Before Other Expenses and Allocations</b>	<b>32,672</b>	<b>(20,356)</b>	<b>(39,349)</b>	<b>(16,487)</b>	<b>3,869</b>
<b>Other Operating Expenses and Project Recovery</b>					
Project recovery - Operating	-	-	119	-	-
<b>Total Other Operating Expenses and Project</b>	<b>-</b>	<b>-</b>	<b>119</b>	<b>-</b>	<b>-</b>
<b>Allocations</b>					
Recreation allocation	6,284	45,842	28,265	44,169	(1,673)
Parks & rec. admin allocation	9,839	9,534	5,292	9,539	5
Governance & Support Services	25,981	35,056	35,039	39,642	4,586
<b>Total Allocations</b>	<b>42,104</b>	<b>90,432</b>	<b>68,596</b>	<b>93,350</b>	<b>2,918</b>
Tax Revenue	9,432	110,788	108,064	109,837	(951)
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<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 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ 31,081	\$ 38,750	\$ 32,500	\$ 37,300	\$ (1,450)
<b>Total revenue</b>	31,081	38,750	32,500	37,300	(1,450)
<b>Direct Operating Expenses</b>					
Personnel cost	33,466	26,528	22,320	26,112	(416)
Charges & Services	11,138	13,865	11,000	14,024	159
Materials & Supplies	3,995	4,150	3,600	4,450	300
Insurance	487	552	563	516	(36)
Utilities	248	60	216	228	168
<b>Total Direct Operating Expenses</b>	49,334	45,155	37,699	45,330	175
<b>Net Operating Income (Loss) Before Other Expenses and Allocations</b>	(18,253)	(6,405)	(5,199)	(8,030)	(1,625)
<b>Allocations</b>					
Recreation allocation	5,179	18,473	10,034	18,187	(286)
Parks & rec. admin allocation	6,439	4,198	1,879	3,189	(1,009)
Governance & Support Services	15,845	15,471	12,439	13,237	(2,234)
<b>Total Allocations</b>	27,463	38,142	24,352	34,613	(3,529)
Tax Revenue	45,716	44,547	29,551	42,643	(1,904)
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

<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 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ 18,465	\$ 32,000	20,246	36,865	\$ 4,865
<b>Total revenue</b>	18,465	32,000	20,246	36,865	4,865
<b>Direct Operating Expenses</b>					
Personnel cost	38,490	40,574	57,771	48,159	7,585
Professional Services	-	-	-	-	-
Charges & Services	2,750	3,600	2,815	2,575	(1,025)
Materials & Supplies	3,267	2,325	2,325	2,950	625
Insurance	666	978	998	1,104	126
<b>Total Direct Operating Expenses</b>	45,173	47,477	63,909	54,788	7,311
<b>Net Operating Income (Loss) Before Other Expenses and Allocations</b>	(26,708)	(15,477)	(43,663)	(17,923)	(2,446)
<b>Other Operating Expenses and Project Recovery</b>					
Project recovery - Operating	-	-	56	-	-
<b>Total Other Operating Expenses and Project Recovery</b>	-	-	56	-	-
<b>Allocations</b>					
Recreation allocation	6,699	19,423	17,011	28,423	9,000
Parks & rec. admin allocation	6,631	5,023	3,185	4,299	(724)
Governance & Support Services	15,862	17,945	21,087	17,154	(791)
Engineering Allocation	-	-	-	-	-
<b>Total Allocations</b>	29,192	42,391	41,283	49,876	7,485
Tax Revenue	55,900	57,868	85,002	67,799	9,931
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

<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 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ 110,480	\$ 110,000	\$ 111,682	\$ 126,500	\$ 16,500
<b>Total revenue</b>	110,480	110,000	111,682	126,500	16,500
<b>Direct Operating Expenses</b>					
Personnel cost	66,691	71,532	61,356	98,214	26,682
Charges & Services	20,096	19,350	21,720	24,837	5,487
Materials & Supplies	3,729	4,000	6,165	5,156	1,156
Insurance	1,506	1,930	1,969	2,508	578
Utilities	1	60	-	105	45
<b>Total Direct Operating Expenses</b>	92,023	96,872	91,210	130,820	33,948
<b>Net Operating Income (Loss) Before Other Expenses and Allocations</b>	18,457	13,128	20,472	(4,320)	(17,448)
<b>Other Operating Expenses and Project Recovery</b>					
Project recovery - Operating	-	-	56	-	-
<b>Total Other Operating Expenses and Project Rec</b>	-	-	56	-	-
<b>Allocations</b>					
Recreation allocation	6,415	39,630	24,278	36,187	(3,443)
Parks & rec. admin allocation	10,354	8,030	4,545	8,208	178
Governance & Support Services	27,300	29,721	30,095	34,414	4,693
<b>Total Allocations</b>	44,069	77,381	58,918	78,809	1,428
Tax Revenue	25,612	64,253	38,502	83,129	18,876
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

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

**Special Events Dept. 10.25**

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ 3,655	\$ 5,700	\$ 3,500	\$ 5,200	\$ (500)
Other	36,015	37,200	37,000	38,150	950
<b>Total revenue</b>	<b>39,670</b>	<b>42,900</b>	<b>40,500</b>	<b>43,350</b>	<b>450</b>
<b>Direct Operating Expenses</b>					
Personnel cost	28,020	32,482	15,167	34,972	2,490
Charges & Services	35,541	42,250	31,862	33,300	(8,950)
Materials & Supplies	6,042	5,950	5,068	5,950	-
Insurance	619	718	732	768	50
<b>Total Direct Operating Expenses</b>	<b>70,222</b>	<b>81,400</b>	<b>52,829</b>	<b>74,990</b>	<b>(6,410)</b>
<b>Net Operating Income (Loss) Before Other Expenses and Allocations</b>	<b>(30,552)</b>	<b>(38,500)</b>	<b>(12,329)</b>	<b>(31,640)</b>	<b>6,860</b>
<b>Allocations</b>					
Recreation allocation	7,966	33,300	14,062	29,365	(3,935)
Parks & rec. admin allocation	10,021	7,467	2,633	5,314	(2,153)
Governance & Support Services	23,490	26,760	17,431	21,281	(5,479)
<b>Total Allocations</b>	<b>41,477</b>	<b>67,527</b>	<b>34,126</b>	<b>55,960</b>	<b>(11,567)</b>
Tax Revenue	72,029	106,027	46,455	87,600	(18,427)
<b>Net Operating Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<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 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ 14,500	\$ 18,450	\$ 18,150	\$ 23,075	\$ 4,625
Other	-	250	-	-	(250)
<b>Total revenue</b>	14,500	18,700	18,150	23,075	4,375
<b>Direct Operating Expenses</b>					
Personnel cost	15,666	17,783	8,920	16,636	(1,147)
Professional Services	-	-	-	-	-
Charges & Services	701	6,100	1,500	5,908	(192)
Materials & Supplies	2,347	2,950	1,250	7,950	5,000
Insurance	288	367	374	348	(19)
<b>Total Direct Operating Expenses</b>	19,002	27,200	12,044	30,842	3,642
<b>Net Operating Income (Loss) Before Other Expenses and Allocations</b>	(4,502)	(8,500)	6,106	(7,767)	733
<b>Allocations</b>					
Recreation allocation	3,077	11,127	3,206	16,115	4,988
Parks & rec. admin allocation	3,168	2,754	600	2,388	(366)
Governance & Support Services	6,934	10,509	3,974	10,158	(351)
<b>Total Allocations</b>	13,179	24,390	7,780	28,661	4,271
Tax Revenue	17,681	32,890	1,674	36,428	3,538
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

<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 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
User Fees	\$ 25,330	\$ 30,000	\$ 10,765	\$ 11,307	\$ (18,693)
<b>Total revenue</b>	25,330	30,000	10,765	11,307	(18,693)
<b>Direct Operating Expenses</b>					
Personnel cost	59,787	41,722	29,497	14,532	(27,190)
Charges & Services	4,746	14,500	5,738	4,743	(9,757)
Materials & Supplies	2,531	1,750	1,595	1,600	(150)
Insurance	1,237	1,060	1,082	276	(784)
<b>Total Direct Operating Expenses</b>	68,301	59,032	37,912	21,151	(37,881)
<b>Net Operating Income (Loss) Before Other Expenses and Allocations</b>	(42,971)	(29,032)	(27,147)	(9,844)	19,188
<b>Allocations</b>					
Recreation allocation	9,284	24,150	10,092	9,899	(14,251)
Parks & rec. admin allocation	9,958	5,896	1,889	1,586	(4,310)
Governance & Support Services	23,456	21,767	12,509	6,413	(15,354)
<b>Total Allocations</b>	42,698	51,813	24,490	17,898	(33,915)
Tax Revenue	85,669	80,845	51,637	27,742	(53,103)
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Task code</u>	<u>Description</u>	<u>Task code</u>	<u>Description</u>
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 2016	Amended Budget 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Operating Expenses:</b>				
Personnel cost	\$ 28,655	\$ 172,842	\$ 154,562	\$ (18,280)
Professional Services	-	600	600	-
Charges & Services	6,861	8,690	10,265	1,575
Materials & Supplies	7,816	9,186	9,346	160
Insurance	461	507	2,640	2,133
Utilities	1,111	120	1,932	1,812
Recreation allocation	(44,904)	(191,945)	(182,345)	9,600
Project recovery - Operating	-	-	3,000	3,000
<b>Total Operating Expenses</b>	-	-	-	-
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -

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

	Actual 2016	Amended Budget 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
Aquatics Department 10.21	\$ 6,284	\$ 45,842	\$ 44,169	\$ (1,673)
Adult Sports Dept. 10.22	5,179	18,473	18,187	(286)
After School Programs Dept. 10.23	6,699	19,423	28,423	9,000
Day Camp Dept. 10.24	6,415	39,630	36,187	(3,443)
Special Events Dept. 10.25	7,966	33,300	29,365	(3,935)
Youth Sports Dept. 10.26	3,077	11,127	16,115	4,988
Rideout Recreation Programs Dept. 10.27	9,284	24,150	9,899	(14,251)
	\$ 44,904	\$ 191,945	\$ 182,345	\$ (9,600)

## 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 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Operating Expenses</b>					
Personnel cost	\$ 210,729	\$ 221,124	\$ 92,249	\$ 166,210	\$ (54,914)
Charges & Services	19,143	19,551	190	22,651	3,100
Materials & Supplies	384	2,300	-	2,260	(40)
Insurance	4,707	5,168	5,273	3,360	(1,808)
Utilities	1,582	1,260	-	1,800	540
Parks & rec. admin allocation	(236,545)	(249,403)	(97,712)	(196,281)	53,122
<b>Total Operating Expenses</b>	-	-	-	-	-
<b>Net Operating Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -

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 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
Athletic Fields & Courts Dept. 10.11	\$ 20,166	\$ 22,446	\$ 7,377	\$ 14,783	\$ (7,663)
Beaches Dept. 10.12	13,547	16,197	5,713	11,426	(4,771)
Boat Ramp & Campground Dept. 10.13	14,549	16,545	5,413	11,642	(4,903)
Community Buildings Dept. 10.14	53,871	36,686	13,587	20,111	(16,575)
Parklands Dept. 10.15	23,865	24,860	7,316	14,963	(9,897)
Property Management Dept. 10.16	2,904	5,099	1,266	2,866	(2,233)
Sidewalk and Amenities Dept. 10.17	3,925	4,282	2,667	4,174	(108)
Recreation Trails Dept. 10.18	20,078	34,391	8,784	20,857	(13,534)
Aquatics Department 10.21	9,839	9,534	5,292	9,539	5
Adult Sports Dept. 10.22	6,439	4,198	1,879	3,189	(1,009)
After School Programs Dept. 10.23	6,631	5,023	3,185	4,299	(724)
Day Camp Dept. 10.24	10,354	8,030	4,545	8,208	178
Special Events Dept. 10.25	10,021	7,467	2,633	5,314	(2,153)
Youth Sports Dept. 10.26	3,168	2,754	600	2,388	(366)
Rideout Recreation Programs Dept. 10.27	9,958	5,896	1,889	1,586	(4,310)
Golf Proshop Dept. 10.31	7,671	15,839	9,809	13,610	(2,229)
Food and Beverage 10.32	3,917	2,150	2,659	3,877	1,727
Golf Grounds 10.33	3,913	20,651	9,689	19,923	(728)
Winter Sports Park 10.34	11,729	7,355	3,409	23,526	16,171
	\$ 236,545	\$ 249,403	\$ 97,712	\$ 196,281	\$ (53,122)

## 2018 Parks, Recreation, and Governance and Administrative Services Capital Improvement

### Plan

The following schedule lists the top 2018 capital projects planned for Parks and Recreation and Governance and Administrative Services at \$5,243,269 less grant funding anticipated of \$1,641,089 and net of District funded capital of \$3,602,180. For more information on the Parks and Recreation Capital Improvement plan, see the 2018-2022 Five-Year Capital Plan Section.

	<u>Parks and Golf Capital Expenditures</u>	<u>Amount</u>
1	Administration Facility Improvements	\$ 500,000
2	Board Meeting Webcast System Improvement	15,000
3	Administrative Stairway Replacement	\$45,000
4	Bells Landing Retaining Wall Repair	40,000
5	Sugar Pine – Meeks Bay	150,000
6	Golf Course Capital Projects	30,000
7	FCC ADA Improvements	25,000
8	Golf Course BMP's (DESIGN & CONST)	497,406
9	TCGC Practice Netting	10,500
10	TCGC Drainage Repairs/Rehabilitation	200,000
11	TCGC Poles/Cables	25,000
12	TCGC/WSP Maint. Facility Replacement (D&C)	550,171
13	MultiHog Sweeper	72,000
14	Shared Use Equipment – TCGC/Parks/Trails	138,571
15	TCGC/WSP Lower Parking Improvement	165,000
16	Railings at Commons Stairs	40,000
17	Connors Field Light Replace (D&C)	441,601
18	NTHS Bechdolt Field Replacement	90,000
19	Dog Park Enhancement	16,000
20	Skylandia Lodge (D&C)	55,000
21	Truckee River Trail Pavement Rehab	1,756,421
22	Skylandia Beach Stair Replacement	18,000
23	Homewood Bike Trail	22,000
24	Sailing Program Fence-Lake Forest Beach	30,000
25	Marie Sluchak Park (D&C)	130,461
26	TC Sidewalks, Pavers, Trees, Fixtures	20,000
27	Other	85,138
		<u>5,168,269</u>
	<u>Equipment / Vehicle</u>	
1	2006 Ford F-550, Dump Body, Plow, Parks Veh# 36	<u>75,000</u>
	<b>Total Parks, Golf, and G&amp;AS Capital</b>	<u>5,243,269</u>
	Less Grant Funding	1,641,089
	Net District Funded Parks and Rec Capital	<u>\$ 3,602,180</u>

## GOVERNANCE AND ADMINISTRATIVE SERVICES

(Formerly Administrative 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.*



## Governance and Administrative Services Overview

Governance and Administrative Services (G&AS) is comprised of and oversees the following functions for 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 G&AS umbrella.

### Governance and Administrative Services 2018 Strategic Initiatives, Goal and Measures

The 2018 Governance and Administrative Services' strategic initiatives, goals and measures are listed below. The entire District's strategic plan goals and measures are outlined on pages 26-30.

STRATEGIC INITIATIVES	GOALS	MEASURES FOR 2018
<b>1 Provide Exceptional District Management and Governance</b>	1.2 Promote Customer & Taxpayer Transparency	1.2E Seek out and schedule opportunities for District presentations with community groups 1.2F Continue FlashVote, increase subscribers, and release a minimum of 1 "survey" every 60 days 1.2G Expand OpenGov Reports for consumption, FTE, etc.
	1.4 Continually Update District Policies and Procedures to Industry Best Practices	1.4C Develop a District-wide Purchasing Policy
	1.7 Manage Risk Exposure Across all District Operations	1.7A Maintain the JPIA's Commitment to Excellence Program
<b>4 Maintain a High Performing Team of Professional Staff</b>	4.1 Provide Increased Training and Development for All Staff	4.1D Continue to provide regular training, cross training, and development opportunities 4.1E Develop Board Policy Manual
	<b>6 Ensure District's Long-Term Financial Sustainability</b>	6.1 Maintain the District's Strong Financial Position
6.2 Continue to Build Reserves According to Adopted Policies		6.2A Review and monitor reserve funds to designated levels as directed by Board
6.3 Identify and Develop Plans to Address Items that may Impact the District's Financial Stability		6.3A Develop policy for addressing UAL
		6.3B Develop policy for addressing OPEB
		6.3C Monitor impacts and changes to the Affordable Care Act excise
		6.3D Update five-year financial model
6.3E Develop a long term financial strategy to achieve currently identified capital projects and strategic priorities		6.3E
		6.4 Complete Requirements for a Comprehensive Annual Financial Report (CAFR)
6.5 Research Opportunities to Cost Effectively Amend Employee Benefits		6.5A Research and/or monitor employee/retiree benefits: Post Employment Health Plan (PEHP), UAL, ACA Excise Tax, MOU negotiation points, Classic v PEPPRA employee, etc. and continue discussion with network of local HR professionals.
6.6 Meet or Exceed GASB Requirements and Best Practices		6.6A Prepare for GASB 75 - Accounting and Financial Reporting for OPEB
6.7 Obtain Outside Funding for District Projects and Operations	6.7A Research and apply for funding to implement West Lake Tahoe Regional Water Treatment Plant	
	6.7B Research and apply for all applicable funding opportunities for District Capital projects	
<b>7 Maintain Proactive Leadership with Community and Agency Partners</b>	7.1 Participate Effectively with Other Organizations and Agencies	7.1G Continue to manage a marketing program and budget for TCGC, TCWSP and leverage co-op efforts with TCPUD Concessions where applicable
		7.1H Review 100% of all Monthly NLTRA Meeting agendas and attend or notify staff of relevant matters
		7.1I Create (or contract for) uniformed templates for email blasts, continue email collection, and provide customers with subscription self management
		7.1J Continued attendance and/or monitoring of agendas of NLTRA/TCDA/WSA and others as necessary

## Governance Administrative Services Budget Schedule

<b>Department 90-10 and 90-43</b>					
	Actual	Amended	Projected	Budget	\$ Chg
	2016	Budget	2017	2018	2018 Bud to Bud 2017 inc. (dec.)
<b>Revenues</b>					
Other	\$ 1,455	\$ -	\$ -	\$ -	\$ -
<b>Total revenue</b>	<b>1,455</b>				
<b>Operating Expenses</b>					
Personnel cost	1,588,881	1,715,129	1,699,570	1,837,863	122,734
Professional Services	194,165	271,935	232,444	287,860	15,925
Charges & Services	261,814	290,385	261,592	323,776	33,391
Materials & Supplies	151,227	166,224	151,261	174,886	8,662
Insurance	30,231	35,104	35,377	34,084	(1,020)
Utilities	36,417	39,751	38,154	43,267	3,516
Governance & Support Services	(2,261,280)	(2,518,528)	(2,418,398)	(2,701,736)	(183,208)
<b>Total Operating Expenses</b>	<b>1,455</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Income</b>	<b>\$ -</b>				
 Administrative Services Allocation					
Water	\$ 611,782	\$ 568,710	\$ 688,842	\$ 724,253	\$ 155,543
Sewer	504,651	512,105	530,032	573,229	61,124
Engineering	124,295	116,857	143,808	174,934	58,077
Engineering Projects	149,299	135,586	151,233	147,681	12,095
Support Services (Tech Svs & GIS)	293,678	268,244	257,516	277,361	9,117
Recreation	138,868	157,229	132,574	142,299	(14,930)
Parks	272,702	499,879	253,106	322,896	(176,983)
Golf Course / Winter Sports Park	74,006	167,918	169,287	247,083	79,165
Parks Facilities Charge Back	92,000	92,000	92,000	92,000	-
	<b>\$ 2,261,281</b>	<b>\$ 2,518,528</b>	<b>\$ 2,418,398</b>	<b>\$ 2,701,736</b>	<b>\$ 183,208</b>

### **Summary of Operations**

#### Personnel Overview and Operating Expenses

Personnel cost are up \$122,734, or 7.2% to last year's amended budget. The Governance and Administrative Service(G&AS) 2018 Budget includes the hiring of a full-time Accounting Assistant II due to increased workload due to adding golf course and winter sports park property operations, the addition of 36% more water customers and increasing reporting requirements. Also, contributing to the net personnel cost increase is a retirement, general salary and benefit increases, longevity pay, and increased cost for the replacement benefit fund.

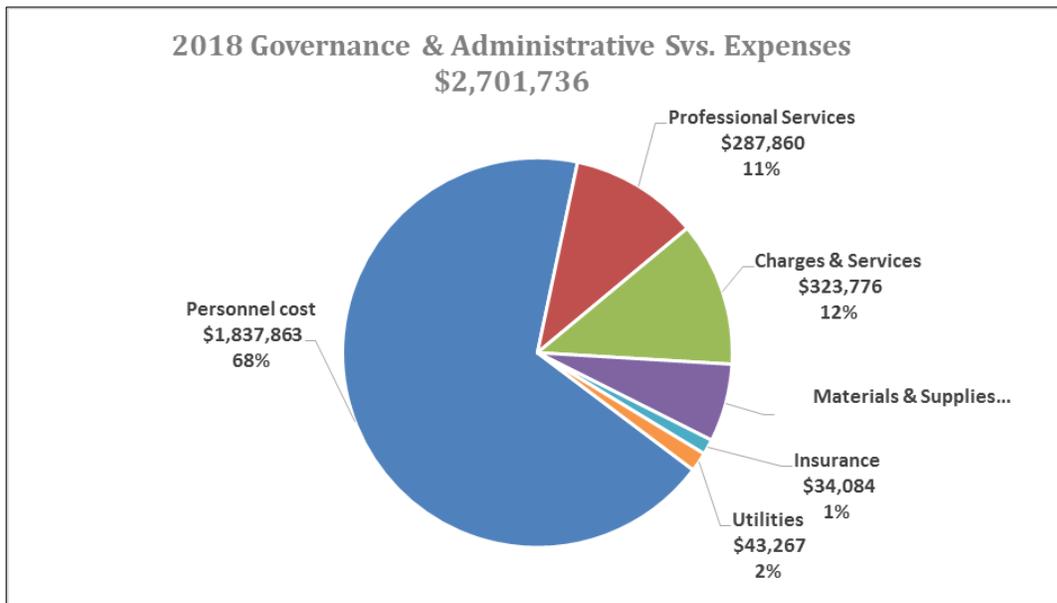
Other changes to operating expenses are due to:

Professional Services: Professional Services cost are up 5.9% or \$15,925 largely due to adding a Laserfiche project, website consulting services and increased audit fees for GASB 68 and separating the Utility Fund into Water and Sewer Funds.

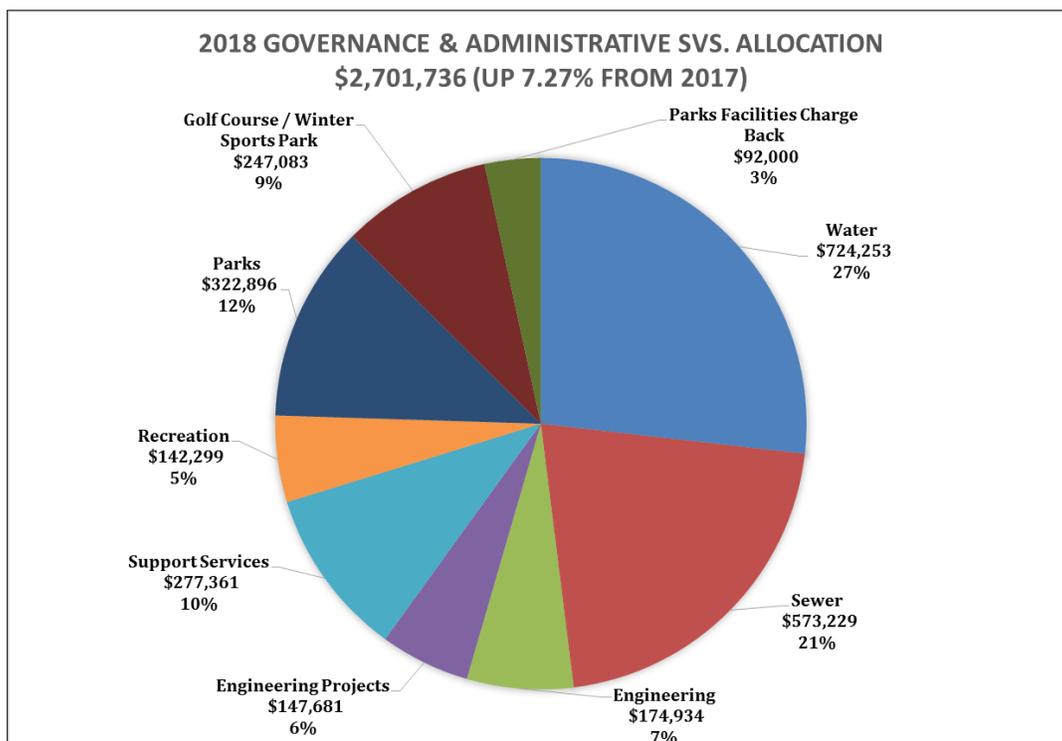
Charges and Services: Charges and services are up 11.5% or \$33,391. This is a result of adding the election fees for Placer and El Dorado Counties in an election year and additional advertng cost for “how to” short clips to the new website.

Material and Supplies: Material and supplies are up 5.2% or \$8,662. This is a result of the increase workstation cost and security camera repairs.

The following pie chart by department graphically breaks down the G&AS allocation by expense categories.



The following pie chart by department graphically breaks down the G&AS allocation by department.



## Allocation of Governance and Administrative Services

The cost of G&AS is allocated to all activities on the basis of the activity expenses to the total District combined expenses; thereby, each department shares in the cost of G&AS proportionally. Below is how G&AS is allocated to each activity for the 2018 budget.

	Budget 2018		
	Department Expense	Expense Percentage	G&AS Allocation
<u>Water, Sewer, TechSvs, GIS, Eng.</u>			
Water Production 23.11	\$ 1,074,947	12.0%	\$ 324,441
Storage, Transmission and Distribution 23.12	1,318,548	14.8%	399,812
Sewer Pump Stations 25.21	897,806	10.3%	279,536
Sewer Line Maintenance 25.22	955,918	10.9%	293,693
Technical Services Wtr Dept. 20.41	389,202	4.5%	120,543
Technical Services Sewer Dept. 20.42 Swr	342,145	3.9%	105,997
Geographic Information System (GIS) 20.43	164,519	1.9%	50,821
Engineering Dept. 20.35	562,449	6.5%	174,934
Engineering Projects Dept. 20.70	474,772	5.5%	147,681
Sub total	6,180,306	70.2%	1,897,458
<u>Parks Department</u>			
Athletic Fields & Courts Dept. 10.11	215,805	2.3%	62,049
Beaches Dept. 10.12	162,730	1.8%	47,319
Boat Ramp & Campground Dept. 10.13	170,592	1.8%	48,632
Community Buildings Dept. 10.14	269,217	-0.3%	(8,986)
Parklands Dept. 10.15	211,874	2.3%	62,027
Property Management Dept. 10.16	40,393	0.4%	11,708
Sidewalk and Amenities Dept. 10.17	54,249	0.6%	17,196
Recreation Trails Dept. 10.18	282,910	3.1%	82,951
Sub total	1,407,770	12.0%	322,896
<u>Recreation</u>			
Aquatics Department 10.21	148,358	1.5%	39,642
Adult Sports Dept. 10.22	45,330	0.5%	13,237
After School Programs Dept. 10.23	54,788	0.6%	17,154
Day Camp Dept. 10.24	130,820	1.3%	34,414
Special Events Dept. 10.25	74,990	0.8%	21,281
Youth Sports Dept. 10.26	30,842	0.4%	10,158
Rideout Recreation Programs Dept. 10.27	21,151	0.2%	6,413
Sub total	506,279	5.3%	142,299
<u>Golf Property</u>			
Golf Proshop Dept. 10.31	191,111	2.1%	56,473
Food and Beverage 10.32	50,886	0.6%	15,864
Golf Grounds 10.33	281,139	3.0%	81,044
Winter Sports Park 10.34	279,402	3.5%	93,702
Sub total	802,538	9.1%	247,083
Subtotal	8,896,893	96.6%	2,609,736
Credit to Community Buildings Dept. 10.14 For Facility Maintenance	-	3.4%	92,002
Total	8,896,893	100.0%	2,701,738

## **2018 Governance & Administrative Services Capital Plan**

<b>Project Description</b>	2018
1 221 Admin Building Improvement Project	\$ 500,000
2 Board Meeting Webcast System Improvement	15,000
3 Server Upgrades	1,000
<b>Total</b>	<b>\$ 518,018</b>

G&AS has three (3) capital projects planned for 2018 as shown in the table above.

Project 1 – 221 Admin. Building Improvement Project: This 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 2 – Board Meeting Webcast System Improvement Project: Upgrade the webcasting video cameras and audio to provide improved webcasted board and other public meetings.

Project 3 – Server Upgrades: Improve the capacity and ability of the GIS server.

More detailed information on the capital plan can be found in the 2018-2022 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 amortization, county collections fees, debt service, and other non-operating items.

#### Non-operating Combined Budget Schedule

	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2018 Bud to Bud 2017 inc. (dec.)
<b>Non-Operating Revenue and Expenses</b>					
Property Tax	\$ 4,040,790	\$ 2,641,896	3,656,949	\$ 3,380,870	\$ 738,974
Property Tax used for Debt Service	745,777	745,706	745,789	497,523	(248,183)
Interest Income	268,876	114,244	333,880	199,002	84,758
Assessment	35,184	34,930	35,085	34,829	(101)
Proceeds from asset Sales	4,380	720	94,250	3,720	3,000
Other	98,415	61,116	66,563	93,516	32,400
Pension Asset Amortization and GASB 68	(41,363)	-	-	-	-
County Collection Fee	(105,667)	(118,428)	(141,380)	(144,240)	(25,812)
Interest Expense	(91,248)	(66,002)	(66,242)	(42,668)	23,334
Debt Service - Principal	(648,610)	(672,749)	(672,750)	(447,001)	225,748
<b>Total Non-operating Revenue (Expenses)</b>	<b>4,306,534</b>	<b>2,741,433</b>	<b>4,052,144</b>	<b>3,575,551</b>	<b>834,118</b>
<b>Other Non-operating</b>					
Capital Grant Revenue	2,535,733	2,127,520	658,752	2,101,878	(25,642)
Contributed Capital	260,500	-	-	-	-
Capital outlay	(3,230,849)	(2,791,588)	(767,919)	(5,243,269)	(2,451,681)
Non Operating Transfer to (from) General Fund	(5,508,259)	-	-	-	-
Non Operating Transfer to (from) Utility Fund	5,508,259	-	-	-	-
<b>Net Non-operating</b>	<b>\$ 3,871,918</b>	<b>\$ 2,077,365</b>	<b>3,942,977</b>	<b>\$ 434,160</b>	<b>\$ (1,643,205)</b>
<b>Recap by Fund</b>					
Parks and Recreation / General Fund	\$ (2,096,079)	\$ 1,506,378	\$ 3,318,936	\$ (145,062)	\$ (1,651,440)
Water Fund	5,867,829	507,601	441,417	475,646	(31,955)
Sewer Fund	100,168	63,386	182,624	103,576	40,190
<b>Net Non- Operating</b>	<b>\$ 3,871,918</b>	<b>\$ 2,077,365</b>	<b>\$ 3,942,977</b>	<b>\$ 434,160</b>	<b>\$ (1,643,205)</b>

The 2018 budget includes property tax revenue of \$3,380,870 which 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 payments is \$497,523. See section on Debt Service (department 50-10). The remaining non-operating revenue items of interest income, assessment, proceeds from asset sales, and other total \$331,067 for 2018 budget.

Interest income comes 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 of \$93,516 consists of Utility billing late payment penalties for \$60,000 and other smaller amounts, such as discounts earned, early payments and proceeds from asset sales.

Non-operating expense consists of a County collection fees that are the administration fee charged TCPUD for collection of property tax. There are no budgeted non-operating transfers from the General Fund to the Utility Fund in the 2018 budget.

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

### Department 23.80, 25.80 and 10.80 Non-Operating Budget Schedules

Water Fund Non-Operating 23-80					
	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2017 Bud to Bud 2017 inc. (dec.)
<b>Non-Operating Revenue and Expenses</b>					
Property Tax	\$ 23,290	\$ 23,293	\$ 23,290	\$ 23,293	\$ -
Interest Income	75,439	33,800	117,784	69,002	35,202
Assessment	21,669	21,665	21,665	21,665	-
Proceeds from asset Sales	2,190	180	43,000	360	180
Other	49,493	30,318	33,648	60,636	30,318
Pension Asset Amortization	(20,682)	-	-	-	-
County Collection Fee	(936)	(912)	(1,800)	(1,824)	(912)
Interest Expense	(1,928)	(3,073)	(3,073)	(2,275)	798
<b>Total Non-Operating Revenue (Expenses)</b>	<b>148,535</b>	<b>105,271</b>	<b>234,514</b>	<b>170,857</b>	<b>65,586</b>
<b>Other Non Operating</b>					
Capital Grant Revenue	211,035	402,330	206,903	304,789	(97,541)
Non Operating Transfers to (from) General	5,508,259	-	-	-	-
<b>Net Non-Operating</b>	<b>\$ 5,867,829</b>	<b>\$ 507,601</b>	<b>\$ 441,417</b>	<b>\$ 475,646</b>	<b>\$ (31,955)</b>

Sewer Fund Non-Operating 25-80					
	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2017 Bud to Bud 2017 inc. (dec.)
<b>Non-Operating Revenue and Expenses</b>					
Interest Income	\$ 73,110	\$ 33,800	\$ 111,664	\$ 70,000	\$ 36,200
Proceeds from asset Sales	2,190	180	40,000	3,000	2,820
Other	48,413	30,318	32,760	32,400	2,082
Pension Asset Amortization	(20,681)	-	-	-	-
County Collection Fee	(936)	(912)	(1,800)	(1,824)	(912)
Interest Expense	(1,928)	-	-	-	-
<b>Total Non-Operating Revenue (Expenses)</b>	<b>100,168</b>	<b>63,386</b>	<b>182,624</b>	<b>103,576</b>	<b>40,190</b>
<b>Net Non-Operating</b>	<b>\$ 100,168</b>	<b>\$ 63,386</b>	<b>\$ 182,624</b>	<b>\$ 103,576</b>	<b>\$ 40,190</b>

General Fund Non-Operating (10-80)					
	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018	\$ Chg 2017 Bud to Bud 2017 inc. (dec.)
<b>Non-Operating Revenue and Expenses</b>					
Property Tax	\$ 4,040,790	\$ 2,641,896	\$ 3,656,949	\$ 3,380,870	\$ 738,974
Interest Income	120,327	46,644	104,432	60,000	13,356
Proceeds from asset Sales	-	360	11,250	360	-
Other	509	480	156	480	-
County Collection Fee	(103,795)	(116,604)	(137,780)	(140,592)	(23,988)
<b>Total Non-Operating Revenue (Expenses)</b>	<b>4,057,831</b>	<b>2,572,776</b>	<b>3,635,007</b>	<b>3,301,118</b>	<b>728,342</b>
<b>Other Non Operating</b>					
Capital Grant Revenue	2,324,698	1,725,190	451,848	1,797,089	71,899
Contributed Capital	260,500	-	-	-	-
Capital outlay	(3,230,849)	(2,791,588)	(767,919)	(5,243,269)	(2,451,681)
Non Operating Trf to (from) Utility Fund	(5,508,259)	-	-	-	-
<b>Net Non-Operating</b>	<b>\$ (2,096,079)</b>	<b>\$ 1,506,378</b>	<b>\$ 3,318,936</b>	<b>\$ (145,062)</b>	<b>\$ (1,651,440)</b>

## 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 is paid out of the Water Fund.

Debt Service (Dept. 50.10)					\$ Chg
	Actual	Budget	Projected	Budget	2018 Bud to
	2016	2017	2017	2018	Bud 2017
					inc. (dec.)
<b>Non-Operating Revenue and Expenses</b>					
Property Tax	722,487	722,413	722,499	474,230	(1)
Assessment	13,515	13,265	13,420	13,164	(250)
Interest Expense	(87,392)	(62,929)	(63,169)	(40,393)	24,390
Debt Service - Principal	(648,610)	(672,749)	(672,750)	(447,001)	(24,139)
<b>Total Other Non-Operating</b>	-	-	-	-	-
<b>Non-Operating Revenue and Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -

## TCPUD Debt Service Schedule

The following schedule shows the 2018 debt service payments for the TCPUD. Department 50.10 will pay out \$487,933 in debt service; \$40,392 (interest expense); \$447,001 (principal). The Water Fund will pay \$44,958 in debt service; \$2,275 (Interest expense) \$42,683 (principal).

Amount Paid To:	Debt Service					
	Payment	Mar.	June	July	Sept.	Dec.
Bank of America (Pension Refunding)	\$ 334,526	\$ 83,631	\$ 83,632	\$ -	\$ 83,632	\$ 83,631
Zions First National Bank (Sidewalk)	13,164	328			12,836	
State Water Resources Control Bd (SFR)	139,703				139,703	
Amount paid through Department 50.10	487,393	83,959	83,632	-	236,171	83,631
Zions First National Bank Water Fund (Series C)	44,958			22,479		22,479
<b>Total District Debt Service</b>	\$ 532,351	\$ 83,959	\$ 83,632	\$ 22,479	\$ 236,171	\$ 106,110

The following table shows the revenue sources used to pay the debt service payments. The revenue sources include general tax revenue, supplemental user fees, and assessments. The TCPUD has made no plans to borrow. The Zion's Sidewalk Improvement Bond interest rate increased to 2.829% from 2.0010% in 2016. Zions First Nations Bank for Sidewalk and the Bank of American Pension Refunding issues will retire in 2019.

Long-Term Debt Revenue and Expenditures Budget Summary	Debt Service	Utility	Total
	Fund 50	Fund 20	
<u>Revenue Sources</u>			
General Tax Revenue - Bank of America	\$ 334,527	\$ -	\$ 334,527
General Tax Revenue - Series C Bonds		23,292	23,292
General Tax Revenue - State Revolving Fund	139,703		139,703
Sub Total - General Tax Revenue Pledged to Debt Service	474,230	23,292	497,522
Sidewalk Special Assessment	13,164		13,164
Supplemental User Fees - Series C Bonds		21,665	21,665
Total Revenue - All Sources	\$ 487,394	\$ 44,957	\$ 532,351

<u>Debt Service</u>	<u>Maturity</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Sidewalk Imp Bonds	2019	2.829%	12,507	657	13,164
Bank of America	2019	4.050%	319,721	14,806	334,527
Series C Bonds	2021	1.898%	42,682	2,275	44,957
State Revolving Fund	2028	1.800%	114,773	24,930	139,703
Total Debt Expenditures			\$ 489,683	\$ 42,668	\$ 532,351

## PERSONNEL



*2017 new employees (from left to right)  
Valli Murnane and Kim Boyd*

### Personnel

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, golf and recreation classified 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 2018 COLA is 2.4%. 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; PEPRA Employees - CalPERS 2.0% at 62, Three Year Average. PEPRA became law on September 12, 2012 when 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 2018 budget provides for twelve employees subject to PEPRA.

Beginning 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, Classic 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 2018 budget.

The MOU also provided for Classic employees participation to the unfunded pension liability using the PERS June 30, 2013 Annual Valuation Report as the base year to measure against. During Fiscal Year 2015, Classic Members contributed these funds by the District reducing its' existing contribution to their 457 deferred compensation plan. Beginning July 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 by contribution 25% of their annual COLA. If the 25% from COLA does not cover the increase over the base year the remainder will come from the deferred compensation provided by TCPUD. The total of the 25% COLA and the amount from deferred compensation will not exceed 50% of normal cost.

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.

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 75<sup>th</sup> percentile using total compensation. The overall result was expanding the ranges to allow more movement and opportunity to earn more into the future.

The 2018 Budget includes new full-time positions in the Water Department, Accounting Department, Parks Department and increased hours in golf and winter sports park operations. The addition is 3.28 full-time equivalents (FTE) and is due to 36% more in water customers, sustain park's current service levels, increased winter sports park operations and additional administrative workload that accompanies these operations.

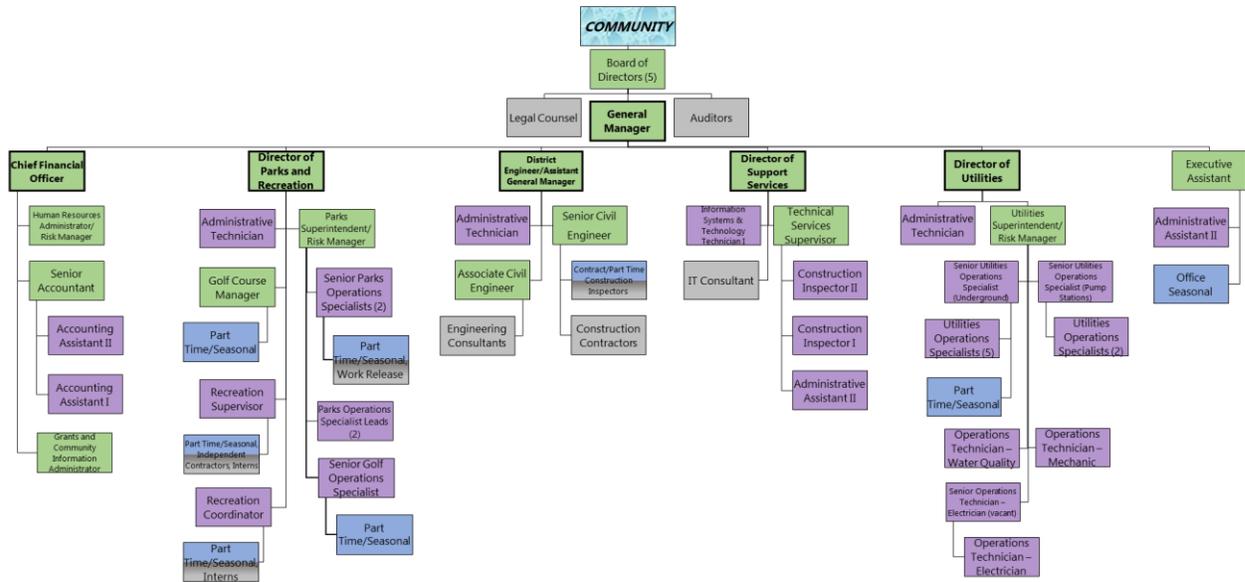
The following table shows the full-time equivalents (FTE) change budget-on-budget, District-wide and by Department.

	Amended Budget 2017	Net Change Up (down)	Budget 2018
District Wide			
Full-time year round	46.57	3.28	49.85
Part-time/Seasonal	15.16	2.50	17.66
<b>Total District</b>	<b>61.73</b>	<b>5.78</b>	<b>67.51</b>

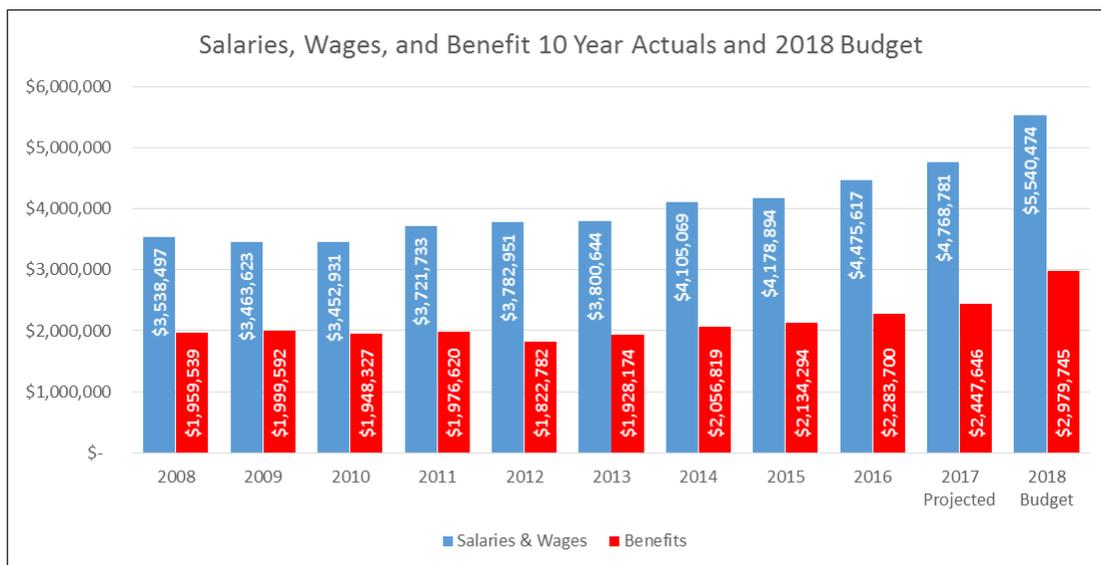
Department	Amended Budget 2017	As Presented 10/6/2018	Net Change Up (down)	Proposed Budget 2018	2018 Budget	
					FTYR	PT/Sea
Water	7.72	1.50	1.54	9.26	8.16	1.10
Sewer	8.64		0.10	8.74	7.84	0.90
Engineering	3.00	-	-	3.00	3.00	-
Projects	1.90	-	(0.05)	1.85	1.85	-
Tech Svs	4.25	-	0.02	4.27	4.27	-
GIS	1.30	-	(0.17)	1.13	1.13	-
Parks	12.41	0.90	0.54	12.95	7.20	5.75
Recreation	8.10	-	0.17	8.27	2.77	5.50
Golf /Winter Sports Park	4.24	0.43	3.20	7.44	3.03	4.41
GS&S	10.17	0.28	0.43	10.60	10.60	-
<b>Total Departments</b>	<b>61.73</b>	<b>3.11</b>	<b>5.78</b>	<b>67.51</b>	<b>49.85</b>	<b>17.66</b>

The following organization chart shows the structure of TCPUD and the relationship among the departments and staff. The General Manager oversees 49.85 FTE full-time employees and 55 seasonal employees.

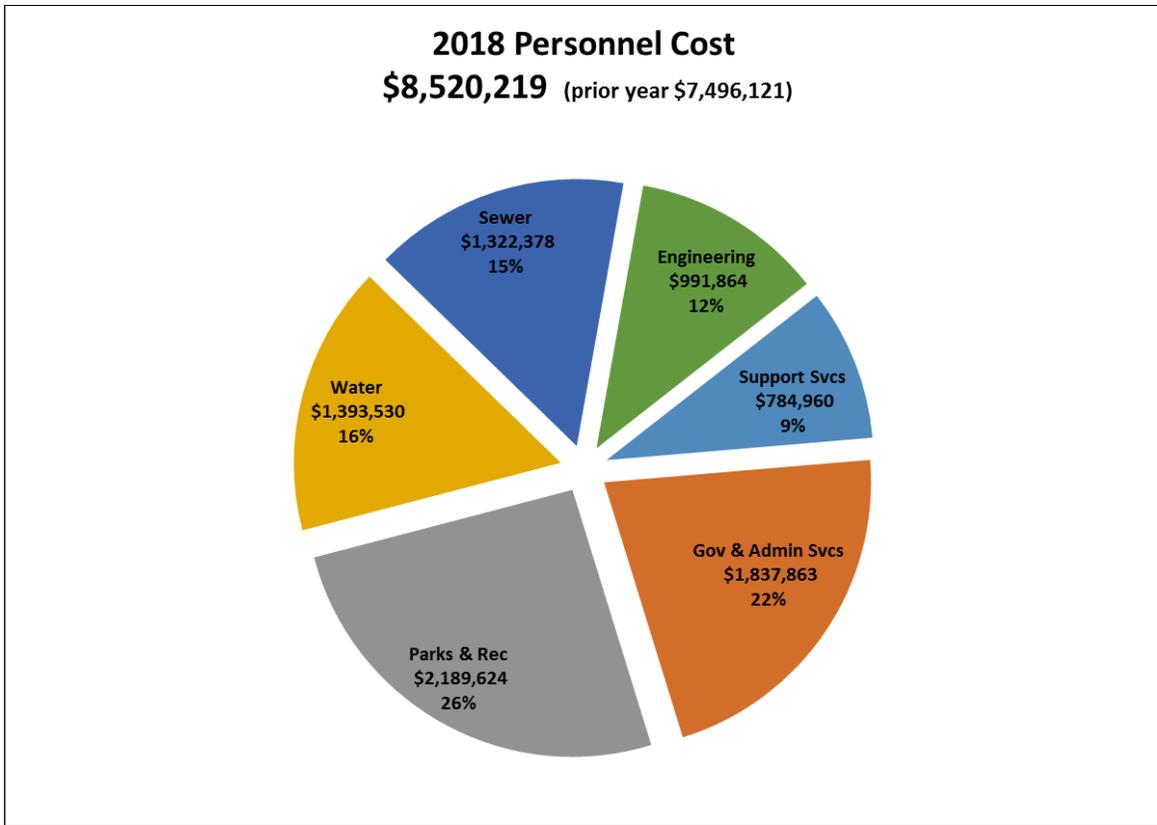
### Organization Chart 2018 District Wide



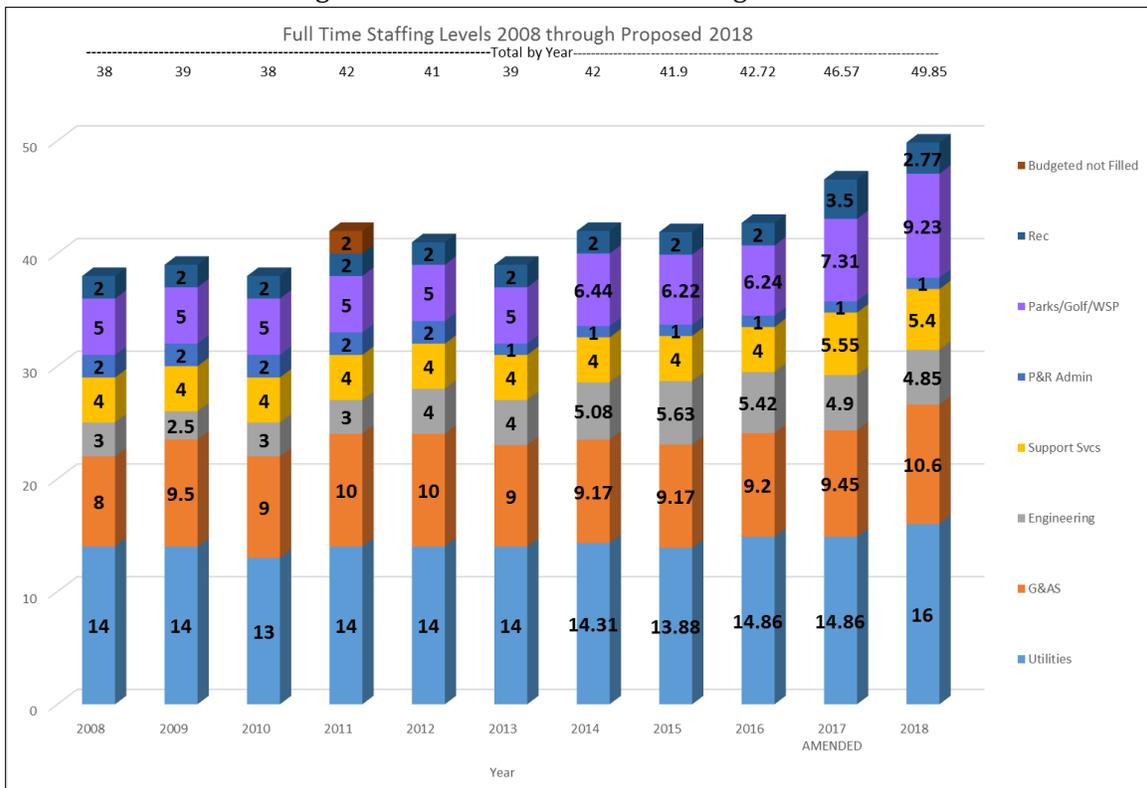
The following chart shows the salaries and benefits trends since 2008 for the last 10 years and 2018 Budget. The District Wide Salaries and Benefits Trends chart shows a steady increase in salaries. This is due to CPI, merit increases, and increased staffing levels to meet service demands. It should 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 2008.



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 for prior year and current. 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.

### 2018 Salary Ranges

TAHOE CITY PUBLIC UTILITY DISTRICT CLASSIFIED AND SEASONAL SALARY RANGES - EFFECTIVE JANUARY 1, 2018										
POSITION	2017				RANGE	2018				RANGE SPREAD
	HOURLY		MONTHLY			HOURLY		MONTHLY		
	MIN	MAX	MIN	MAX		MIN	MAX	MIN	MAX	
Senior Utilities Operations Specialist ~	\$37.20	\$48.36	\$6,448.58	\$8,383.15	138	\$38.10	\$49.53	\$6,603.34	\$8,584.35	30%
Senior Operations Technician - Electrician ~	\$37.20	\$48.36	\$6,448.58	\$8,383.15	138	\$38.10	\$49.53	\$6,603.34	\$8,584.35	30%
Operations Technician - Electrician ~	\$35.40	\$46.02	\$6,135.60	\$7,976.28	133	\$36.25	\$47.12	\$6,282.85	\$8,167.71	30%
Operations Technician - Water Quality ~	\$33.68	\$43.78	\$5,837.81	\$7,589.16	128	\$34.49	\$44.83	\$5,977.92	\$7,771.30	30%
Operations Technician - Mechanic ~	\$33.02	\$42.92	\$5,722.78	\$7,439.62	126	\$33.81	\$43.95	\$5,860.13	\$7,618.17	30%
Utilities Operations Specialist III ~	\$33.02	\$42.92	\$5,722.78	\$7,439.62	126	\$33.81	\$43.95	\$5,860.13	\$7,618.17	30%
Construction Inspector II ^	\$32.05	\$41.66	\$5,554.48	\$7,220.82	123	\$32.81	\$42.66	\$5,687.79	\$7,394.12	30%
Engineering Technician II ^	\$30.79	\$40.03	\$5,337.74	\$6,939.07	119	\$31.53	\$40.99	\$5,465.85	\$7,105.61	30%
Information Systems & Technology Technician II ^	\$30.79	\$40.03	\$5,337.74	\$6,939.07	119	\$31.53	\$40.99	\$5,465.85	\$7,105.61	30%
Utilities Operations Specialist II ~	\$29.30	\$38.09	\$5,078.68	\$6,602.28	114	\$30.00	\$39.00	\$5,200.57	\$6,760.74	30%
Construction Inspector I ^	\$28.44	\$36.97	\$4,929.32	\$6,408.11	111	\$29.12	\$37.86	\$5,047.62	\$6,561.91	30%
Administrative Technician *	\$26.52	\$34.48	\$4,597.66	\$5,976.96	104	\$27.16	\$35.31	\$4,708.01	\$6,120.41	30%
Utilities Operations Specialist I ~	\$26.00	\$33.80	\$4,507.07	\$5,859.19	102	\$26.63	\$34.61	\$4,615.24	\$5,999.81	30%
Recreation Supervisor ^	\$25.49	\$33.14	\$4,418.26	\$5,743.74	100	\$26.10	\$33.93	\$4,524.30	\$5,881.59	30%
Accounting Technician *	\$25.24	\$32.81	\$4,374.52	\$5,686.87	99	\$25.84	\$33.60	\$4,479.51	\$5,823.36	30%
Engineering Technician I ^	\$24.74	\$32.16	\$4,288.32	\$5,574.82	97	\$25.33	\$32.93	\$4,391.24	\$5,708.62	30%
Information Systems & Technology Technician I ^	\$24.74	\$32.16	\$4,288.32	\$5,574.82	97	\$25.33	\$32.93	\$4,391.24	\$5,708.62	30%
Senior Golf Operations Specialist ~	\$24.50	\$31.84	\$4,245.86	\$5,519.62	96	\$25.08	\$32.61	\$4,347.77	\$5,652.10	30%
Senior Parks Operations Specialist ~	\$24.50	\$31.84	\$4,245.86	\$5,519.62	96	\$25.08	\$32.61	\$4,347.77	\$5,652.10	30%
Accounting Assistant II *	\$23.77	\$30.91	\$4,120.99	\$5,357.29	93	\$24.35	\$31.65	\$4,219.90	\$5,485.87	30%
Recreation Coordinator ^	\$22.62	\$29.41	\$3,920.99	\$5,097.28	88	\$23.16	\$30.11	\$4,015.09	\$5,219.62	30%
Administrative Assistant II *	\$21.96	\$28.54	\$3,805.67	\$4,947.37	85	\$22.48	\$29.23	\$3,897.01	\$5,066.11	30%
Parks Operations Specialist Lead ~	\$21.96	\$28.54	\$3,805.67	\$4,947.37	85	\$22.48	\$29.23	\$3,897.01	\$5,066.11	30%
Accounting Assistant I *	\$21.10	\$27.43	\$3,657.17	\$4,754.33	81	\$21.61	\$28.09	\$3,744.95	\$4,868.43	30%
Administrative Assistant I *	\$19.48	\$25.33	\$3,377.34	\$4,390.54	73	\$19.95	\$25.94	\$3,458.39	\$4,495.91	30%
Parks Operations Specialist I ~	\$19.48	\$25.33	\$3,377.34	\$4,390.54	73	\$19.95	\$25.94	\$3,458.39	\$4,495.91	30%
Office Assistant *	\$16.95	\$22.04	\$2,938.16	\$3,819.61	59	\$17.36	\$22.57	\$3,008.68	\$3,911.28	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%
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%
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%
Sailing/Swimming Specialist (S)	\$13.81	\$22.12	\$2,393.01	\$3,833.86	63-102	\$16.68	\$31.96	\$2,891.01	\$5,540.22	92%
Parks Seasonal (S)	\$10.50	\$20.63	\$1,820.00	\$3,575.91	1-58	\$11.00	\$20.63	\$1,906.67	\$3,575.91	88%
Office Seasonal (S)	\$10.50	\$16.57	\$1,820.00	\$2,872.87	1-36	\$11.00	\$16.57	\$1,906.67	\$2,872.87	51%
Parks Cashier (S)	\$10.50	\$14.00	\$1,820.00	\$2,426.67	1-31	\$11.00	\$15.77	\$1,906.67	\$2,733.44	43%
Sailing/Swimming Instructor II (S)	\$10.50	\$13.18	\$1,820.00	\$2,285.20	1-31	\$11.00	\$15.77	\$1,906.67	\$2,733.44	43%
Recreation Leader (S)	\$10.50	\$15.77	\$1,820.00	\$2,733.44	1-31	\$11.00	\$15.77	\$1,906.67	\$2,733.44	43%
Winter Sports Park Seasonal (S)	\$10.50	\$15.77	\$1,820.00	\$2,733.44	1-31	\$11.00	\$15.77	\$1,906.67	\$2,733.44	43%
Pro Shop Assistant (S)	\$10.50	\$13.45	\$1,820.00	\$2,331.13	1-15	\$11.00	\$13.45	\$1,906.67	\$2,331.13	22%
Sailing/Swimming Instructor I (S)	\$10.50	\$11.70	\$1,820.00	\$2,028.00	1-3	\$11.00	\$11.94	\$1,906.67	\$2,068.76	9%

2018 COLA: 2.40%

Annual Uniform Allowance: ~ \$553.55 ^ \$415.16 \* \$276.78

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

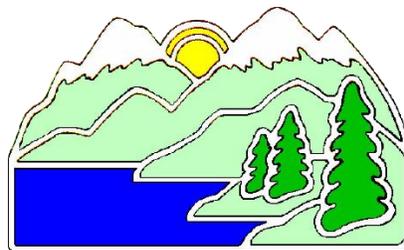
Last Updated 11/30/17

Minimum Wage \$11.00/hr 1-1-2018

**TAHOE CITY PUBLIC UTILITY DISTRICT  
MANAGEMENT, SUPERVISORY AND PROFESSIONAL SALARY RANGES - EFFECTIVE JANUARY 1, 2018**

POSITION	2017				RANGE	2018				RANGE SPREAD
	HOURLY		MONTHLY			HOURLY		MONTHLY		
	MIN	MAX	MIN	MAX		MIN	MAX	MIN	MAX	
General Manager ~	\$78.47	\$102.01	\$13,600.88	\$17,681.14	213	\$80.35	\$104.45	\$13,927.30	\$18,105.49	30%
District Engineer/Assistant General Manager ^	\$66.92	\$86.99	\$11,599.12	\$15,078.85	197	\$68.52	\$89.08	\$11,877.50	\$15,440.74	30%
Chief Financial Officer ~	\$59.39	\$77.20	\$10,293.63	\$13,381.72	185	\$60.81	\$79.06	\$10,540.67	\$13,702.88	30%
Director of Utilities *	\$59.39	\$77.20	\$10,293.63	\$13,381.72	185	\$60.81	\$79.06	\$10,540.67	\$13,702.88	30%
Director of Support Services ^	\$55.39	\$72.01	\$9,601.05	\$12,481.37	178	\$56.72	\$73.74	\$9,831.48	\$12,780.92	30%
Director of Parks and Recreation *	\$50.65	\$65.84	\$8,778.62	\$11,412.21	169	\$51.86	\$67.42	\$8,989.31	\$11,686.10	30%
Utilities Superintendent *	\$49.16	\$63.90	\$8,520.45	\$11,076.58	166	\$50.34	\$65.44	\$8,724.94	\$11,342.42	30%
Senior Civil Engineer ^	\$48.19	\$62.64	\$8,352.56	\$10,858.33	164	\$49.34	\$64.15	\$8,553.02	\$11,118.93	30%
Associate Civil Engineer ^	\$43.62	\$56.71	\$7,561.46	\$9,829.90	154	\$44.67	\$58.07	\$7,742.94	\$10,065.82	30%
Human Resources Administrator ~	\$42.34	\$55.04	\$7,339.08	\$9,540.81	151	\$43.36	\$56.36	\$7,515.22	\$9,769.79	30%
Senior Management Analyst ~	\$41.92	\$54.50	\$7,266.42	\$9,446.34	150	\$42.93	\$55.81	\$7,440.81	\$9,673.06	30%
Technical Services Supervisor ^	\$38.33	\$49.83	\$6,643.98	\$8,637.17	141	\$39.25	\$51.03	\$6,803.43	\$8,844.46	30%
Parks and Facilities Superintendent *	\$38.33	\$49.83	\$6,643.98	\$8,637.17	141	\$39.25	\$51.03	\$6,803.43	\$8,844.46	30%
Senior Accountant ~	\$35.05	\$45.56	\$6,074.85	\$7,897.31	132	\$35.89	\$46.65	\$6,220.65	\$8,086.84	30%
Recreation Superintendent *	\$34.70	\$45.11	\$6,014.70	\$7,819.12	131	\$35.53	\$46.19	\$6,159.06	\$8,006.77	30%
Golf Course Manager *	\$34.70	\$45.11	\$6,014.70	\$7,819.12	131	\$35.53	\$46.19	\$6,159.06	\$8,006.77	30%
Parks and Facilities Assistant Superintendent *			ADDED 1/1/2018		131	\$35.53	\$46.19	\$6,159.06	\$8,006.77	30%
Management Analyst ~	\$34.36	\$44.66	\$5,955.15	\$7,741.70	130	\$35.18	\$45.74	\$6,098.08	\$7,927.50	30%
Executive Assistant ~	\$33.35	\$43.35	\$5,780.01	\$7,514.02	127	\$34.15	\$44.39	\$5,918.73	\$7,694.35	30%
Accountant II ~	\$30.19	\$39.24	\$5,232.57	\$6,802.34	117	\$30.91	\$40.19	\$5,358.15	\$6,965.60	30%
Accountant I ~	\$26.79	\$34.83	\$4,643.64	\$6,036.73	105	\$27.43	\$35.66	\$4,755.09	\$6,181.61	30%

2018 COLA: 2.40%  
 Annual Uniform Allowance: ~ \$277.57 ^ \$498.37 \* \$636.11  
 Longevity Pay > 15 yrs of service: 2.50%  
 District Accountant, District Treasurer, and District Clerk are Board Appointed positions compensated at \$100/year.  
 Last Updated 12/27/2017



**Tahoe City  
Public Utility District**

## 2018 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

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

### July

6	Pay Day
13	PPE
20	Pay Day
27	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			

### February

2	Pay Day
9	PPE
16	Pay Day
23	PPE
19	Holiday

### August

3	Pay Day
10	PPE
17	Pay Day
24	PPE
31	Pay Day

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

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

### September

7	PPE
14	Pay Day
21	PPE
28	Pay Day
3	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

6	PPE
13	Pay Day
20	PPE
27	Pay Day

### October

5	PPE
12	Pay Day
19	PPE
26	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

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

### November

2	PPE
9	Pay Day
16	PPE
23	Pay Day
30	PPE
12	Holiday
22	Holiday
23	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

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

### December

7	Pay Day
14	PPE
21	Pay Day
28	PPE
24	Holiday
25	Holiday

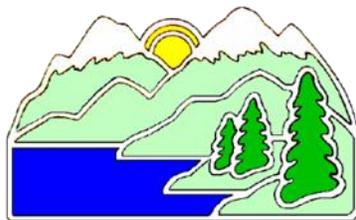
DECEMBER						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## Personnel Budget Assumptions

The following 2018 budget assumptions were used to develop the personnel budget:

<b>General Economic Environment:</b> Consumer Price Index increase ENR - San Francisco Construction Cost Index (more applicable when labor cost ar ENR - San Francisco Building Cost Index ( more applicable for structures) Placer County Investment earnings percentage LAIF investment earnings percentage	(Average of CIP for Urban Wage Eamers and Clerical Worker (CIP-W) for San Francisco Oakland-San Jose, CA and CPI-W for U.S. City Average All Items- Aug. Report	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 30%;">Aug. 2017</td><td style="width: 70%;">2.40%</td></tr> <tr><td>Aug. 2017</td><td>4.2%</td></tr> <tr><td>Aug. 2018</td><td>4.8%</td></tr> <tr><td>Sept. 2017</td><td>1.48%</td></tr> <tr><td>Sept. 2017</td><td>0.92%</td></tr> </table>	Aug. 2017	2.40%	Aug. 2017	4.2%	Aug. 2018	4.8%	Sept. 2017	1.48%	Sept. 2017	0.92%	
Aug. 2017	2.40%												
Aug. 2017	4.2%												
Aug. 2018	4.8%												
Sept. 2017	1.48%												
Sept. 2017	0.92%												
<b>Labor Costs</b> -Annual merit review increases based on satisfactory to excellent performance (limited to top of range)		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 70%;">1%-5%</td></tr> </table>	1%-5%										
1%-5%													
-Cost of living adjustment (COLA) for satisfactory or above performance (25% of COLA goes to pay for UAL)		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 30%;">Aug. 2017</td><td style="width: 70%;">2.40%</td></tr> </table>	Aug. 2017	2.40%									
Aug. 2017	2.40%												
Minimum Wage	State effective date 1/1/2018 (up \$1.00 ea yr.) --->	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 70%;">\$ 11.00</td></tr> </table>	\$ 11.00										
\$ 11.00													
<b>Benefits</b> -Medical Insurance at new PERS rates (Basic Sacramento rates)		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 70%;"></td><td style="width: 30%; text-align: center;">Family Rate</td></tr> <tr><td style="width: 30%;">Choice</td><td style="width: 30%;">1.6%</td><td style="width: 30%;">\$ 1,911.99</td></tr> <tr><td>Select</td><td>6.8%</td><td>\$ 1,780.74</td></tr> <tr><td colspan="2" style="text-align: right;">Est. increase for Health Ins. ---&gt;</td><td>\$ 17,435</td></tr> </table>		Family Rate	Choice	1.6%	\$ 1,911.99	Select	6.8%	\$ 1,780.74	Est. increase for Health Ins. --->		\$ 17,435
	Family Rate												
Choice	1.6%	\$ 1,911.99											
Select	6.8%	\$ 1,780.74											
Est. increase for Health Ins. --->		\$ 17,435											
-Fund full ARC rate for post-employment retirement medical benefits		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 70%;">\$ 337,850</td></tr> </table>	\$ 337,850										
\$ 337,850													
-Dental self funded plan per employee & dependent(s)		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 70%;">\$ 1,500</td></tr> </table>	\$ 1,500										
\$ 1,500													
-Vision self funded plan per employee & dependent(s)		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 70%;">\$ 350</td></tr> </table>	\$ 350										
\$ 350													
-PERS Classic Annualized Unfunded Accrued Liability payment:		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 70%;">Blended Total ---&gt;</td><td style="width: 30%;">\$ 560,557</td></tr> </table>	Blended Total --->	\$ 560,557									
Blended Total --->	\$ 560,557												
-PERS PEPRA Unfunded Accrued Liability		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 70%;">Blended Total ---&gt;</td><td style="width: 30%;">\$ 148</td></tr> </table>	Blended Total --->	\$ 148									
Blended Total --->	\$ 148												
-PERS -Employer Retirement Pension Cost Classic (2.7% @ 55) employee rate: PEPRA (2% @ 62) employee rate: January - June		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 30%;">2017/18</td><td style="width: 70%;">2018/19</td></tr> <tr><td>11.675%</td><td>12.212%</td></tr> <tr><td>6.533%</td><td>6.842%</td></tr> </table>	2017/18	2018/19	11.675%	12.212%	6.533%	6.842%					
2017/18	2018/19												
11.675%	12.212%												
6.533%	6.842%												
-Worker's Compensation Premiums		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 70%;">Experience modification factor ---&gt;</td><td style="width: 30%;">0.87</td></tr> <tr><td colspan="2" style="text-align: center;">(No change from last yr.)</td></tr> </table>	Experience modification factor --->	0.87	(No change from last yr.)								
Experience modification factor --->	0.87												
(No change from last yr.)													
-Health Deferral (depends on MOU)		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 70%;">50% to 50%</td></tr> </table>	50% to 50%										
50% to 50%													

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**Tahoe City  
Public Utility District**

## 2018-2022 FIVE-YEAR CAPITAL PLAN



*New Bunker Tank Site*

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 \$58,610,164 in capital spending offset by \$5,564,378 in grants secured, grants unsecured, or other outside funding sources. Net District funded five year capital plan is \$53,045,786 (\$58,610,164 less \$5,564,378). The following table shows the total District-Wide, grant funded, and District-Wide Funded Capital for five years by fund.

The 2018 capital plan calls for \$18,442,430 and has identified capital grants of \$ 2,101,878, net District-Wide funded capital for 2018 is \$16,340,552 (\$18,442,430 less \$2,101,878).

## Summarized Five-Year Capital Plan

<u>District Total</u>	<u>Total 5 - Years</u>
Governance & Administrative Services	\$ 5,224,000
Water	33,348,466
Sewer	8,966,554
Parks	9,591,144
Vehicles	1,470,000
GIS	<u>10,000</u>
 Total District Wide Capital	 58,610,164
 <u>Less Grand Funded Capital</u>	
Water Grant Capital	304,789
Parks Grant Capital	<u>5,259,589</u>
Subtotal Grant Funded Capital	5,564,378
 <u>Net District Funded Capital</u>	
Governance & Administrative Services	\$ 5,224,000
Water	33,043,677
Sewer	8,966,554
Parks	4,331,555
Vehicles	1,470,000
GIS	10,000
 Total District-Wide Funded Capital	 <u>\$ 53,045,786</u>

The five-year capital plan represents staff's best efforts to meet the long-term infrastructure needs of TCPUD. The five-year capital plan is anticipating \$5,564,378 of grand funding. The net District's funded capital is to be paid by a combination of rate revenue, capital reserves, and property tax revenues.

## Top 10 Projects in the Next 5 Years

The following table shows the top 10 capital projects and vehicle purchases for the next five years which represent 68.2% of the five- year District-Wide Capital.

<u>Top 10 Capital Projects in the Next Five Years and Vehicles</u>	<u>2018 Amount</u>	<u>2019-2022 Amount</u>	<u>Five-Year Amount</u>
West Lake Tahoe Regional Water Treatment Plant	\$ 648,000	\$ 9,713,607	\$ 10,361,607
Rubicon Water System Improvements	\$ -	\$ 5,051,875	\$ 5,051,875
Mid-Sierra Water Company Acquisition	\$ 4,600,000	\$ -	\$ 4,600,000
Rehabilitation of asphalt on West Shore Bike Trail	\$ -	\$ 3,300,000	\$ 3,300,000
Mid Sierra Metering Project	\$ 394,211	\$ 2,666,721	\$ 3,060,932
Bunker Water Tank Replacement	\$ 2,906,458	\$ 10,000	\$ 2,916,458
Rehabilitation of asphalt for Truckee River Trail	\$ 1,756,420	\$ 36,875	\$ 1,793,295
Tahoe Cedars Water System Interconnection	\$ 1,241,541	\$ 121,561	\$ 1,363,102
Madden Creek Water System Interconnection	\$ 517,232	\$ 561,382	\$ 1,078,614
Tahoe City Main Source & Storage Augmentation Projects	\$ -	\$ 1,067,343	\$ 1,067,343
District-Wide Vehicles	\$ 505,000	\$ 965,000	\$ 1,470,000
Total Top 10 Capital Projects and Vehicles	\$ 12,568,862	\$23,494,364	\$ 36,063,226
Total District-Wide Capital	\$ 18,442,430	\$40,167,734	\$ 53,045,786
Total Top 10 Capital Projects and Vehicles % of Total	68.2%	58.5%	68.0%

The detail capital budget sheets listed below follow:

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

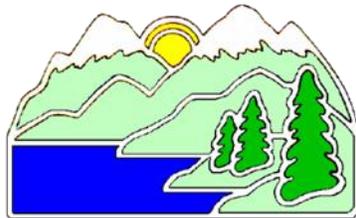
## Five Year Capital Budget Schedules

### Tahoe City Public Utility District Five Year Capital Plan District Combined By Departments 2018 Through 2022

<u>District Total</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>5 Yr. Total</u>
Water	\$ 10,829,342	\$ 9,899,670	\$ 6,062,321	\$ 3,385,321	\$ 3,171,812	\$ 33,348,466
Sewer	1,929,819	1,548,455	2,188,280	1,650,000	1,650,000	8,966,554
Parks	4,653,269	674,875	1,746,000	1,363,000	1,154,000	9,591,144
G & AS	515,000	2,512,000	2,012,000	93,000	92,000	5,224,000
GIS	10,000	-	-	-	-	10,000
Vehicles	505,000	526,000	273,000	151,000	15,000	1,470,000
<b>Total Capital</b>	<b>18,442,430</b>	<b>15,161,000</b>	<b>12,281,601</b>	<b>6,642,321</b>	<b>6,082,812</b>	<b>58,610,164</b>
<u>Capital Grants</u>						
Parks	1,797,089	60,500	1,202,000	1,100,000	1,100,000	5,259,589
Water	304,789			-	-	304,789
<b>Total Grant Funded</b>	<b>2,101,878</b>	<b>60,500</b>	<b>1,202,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>5,564,378</b>
<b>Net District Funded Capital</b>	<b>\$ 16,340,552</b>	<b>\$ 15,100,500</b>	<b>\$ 11,079,601</b>	<b>\$ 5,542,321</b>	<b>\$ 4,982,812</b>	<b>\$ 53,045,786</b>

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

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**Tahoe City  
Public Utility District**

	2018 Budget		2019		2020		2021		2022		2018 - 2022 Project Subtotal
	Project Phase	Project Budget	Project Budget	Project Budget	Project Phase	Project Budget	Project Phase	Project Budget	Project Phase	Project Budget	
<b>Water Capital</b>											
<b>ENGINEERING PROJECTS</b>											
Public Projects Relocations/Upgrades (EP)	P&D/CONST	\$ 7,200	P&D/CONST	\$ -	P&D/CONST	\$ -	P&D/CONST	\$ -	P&D/CONST	\$ -	\$ 7,200
West Lake Tahoe Regional Water Treatment Plant	P&D/CONST	\$ 648,000	P&D/CONST	\$ 6,866,892	CONST	\$ 2,846,715					\$ 10,361,607
Bunker Water Tank Replacement	CONST	\$ 2,906,458	CONST	\$ 10,000							\$ 2,916,458
TC Main Emergency Water Supply Project	P&D	\$ -	P&D	\$ 46,375	CONST	\$ 706,641					\$ 753,016
Tahoe Cedars Water System Interconnection	P&D/CONST	\$ 1,241,541	CONST	\$ 121,561							\$ 1,363,102
Madden Creek Water System Interconnection / Ellis to Lagoon WLR	P&D/CONST	\$ 517,232	P&D/CONST	\$ 561,382	CONST	\$ 54,589					\$ 1,133,203
Mid-Sierra Water Systems Metering Project	P&D	\$ 394,211	CONST	\$ 1,600,033	CONST	\$ 1,066,688					\$ 3,060,932
Highlands Easements Service Line Replacements (Polybutylene)	P&D	\$ 80,064	CONST	\$ 383,640							\$ 463,704
Mid-Sierra Water Systems Acquisition	PURCH	\$ 4,600,000									
The Drive WLR	P&D	\$ 65,240	CONST	\$ 384,916							\$ 450,156
Rubicon Water System Transmission Improvements	P&D	\$ 59,000	P&D	\$ 641,625	CONST	\$ 2,175,625	CONST	\$ 2,175,625	CONST	\$ 2,175,625	\$ 5,051,875
Rubicon Tank No. 1 Water Feed Line Replacement					P&D	\$ 33,000	CONST	\$ 177,000			\$ 210,000
Lower Meeks Bay PRV					P&D/CONST	\$ 70,000					\$ 70,000
Moana Circle WLR					P&D	\$ 72,000	CONST	\$ 424,800			\$ 496,800
Dardanelles WLR					P&D	\$ 48,600	CONST	\$ 286,740			\$ 335,340
Water System Master Metering					Prelim/P&D	\$ 40,000	CONST	\$ 250,000			\$ 290,000
Tahoe City Main Source & Storage Augmentation Projects							PRELIM	\$ 71,156	P&D	\$ 966,187	\$ 1,067,343
		\$ 10,394,705		\$ 9,714,123		\$ 5,964,774		\$ 3,385,321		\$ 3,171,812	\$ 28,030,736
<b>OPERATIONAL PROJECTS</b>											
Tahoe City Main Production Meter Replacements	CONST	\$ 8,000									\$ 8,000
Large Commercial/Domestic Meter Replacement Program	CONST	\$ 43,947	CONST	\$ 35,547	CONST	\$ 35,547					\$ 115,041
Lake Forest Water System - Abandon Existing LFV/C Facilities	CONST	\$ 15,000									\$ 15,000
Cedar Point Condo Water Service Line Replacements	CONST	\$ 40,680									\$ 40,680
Rubicon Tank No.2 Exterior Recoating	CONST	\$ 75,000									\$ 75,000
Water Leak Correlator	PURCH	\$ 22,000									\$ 22,000
Lower Highlands Tank Interior Recoating (w/ Ladder Modifications)	CONST	\$ 230,000									\$ 230,000
Lower Highlands Tank Exterior Recoating	CONST	\$ 100,000									\$ 100,000
Four Seasons Tank Exterior Recoating	CONST	\$ 50,000			CONST	\$ 62,000					\$ 112,000
Riley Springs Vault Rehabilitation											\$ 62,000
		\$ 434,637		\$ 185,547		\$ 97,547		\$ -		\$ -	\$ 717,731
<b>GRAND TOTAL EXPENDITURE</b>		\$ 10,829,342	2019	\$ 9,899,670	2020	\$ 6,062,321	2021	\$ 3,385,321	2022	\$ 3,171,812	\$ 28,748,467
<b>TOTAL GRANT REIMBURSEMENTS</b>		\$ 304,789		\$ -		\$ -		\$ -		\$ -	\$ 304,789
<b>NET TOTAL EXPENDITURE</b>		\$ 10,524,553		\$ 9,899,670		\$ 6,062,321		\$ 3,385,321		\$ 3,171,812	\$ 28,443,678

SEWER CAPITAL	2018 Budget		2019		2020		2021		2022		2018 - 2022 Project Subtotal
	Project Phase	Project Budget									
	P&D/CONST	P&D/CONST									
<b>ENGINEERING PROJECTS</b>											
Line Replacement/Slipping	P&D/CONST	\$ 50,000	\$ 250,000								
Manhole Rehabilitation	P&D/CONST										
Lateral Repairs	P&D/CONST										
Public Projects Relocations/Upgrades (EIP)	P&D/CONST	\$ 54,600	P&D/CONST	\$ -	\$ 54,600						
WS Export Truckee River Crossing Repair	CONST	\$ 24,761	CONST	\$ 950							\$ 25,711
Tahoe City Residential Sewer System Rehabilitation	CONST	\$ 15,000									\$ 15,000
Tahoe City Residential Sewer System Rehab - Phase 3	P&D/CONST	\$ 263,548									\$ 263,548
John Cain (Tahoe) Sewer Replacement Project	CONST	\$ 195,970									\$ 195,970
Dollar 1 (Edgewater) Backup Power	CONST	\$ 238,224									\$ 238,224
CA FLAP SR89 - Fanny Bridge - Sewer Relocations	CONST	\$ 160,750									\$ 160,750
CA FLAP SR89 - Fanny Bridge - JSF Relocation	CONST	\$ 2,500									\$ 2,500
Glenridge Sewer Pump Station Generator Building	P&D/CONST	\$ 350,160									\$ 350,160
Dollar/Edgewater Lakeloft SLR	P&D	\$ 158,931	CONST	\$ 577,200							\$ 736,131
Emergency Bypass Facilities (Pump Stations & Force Mains)	P&D	\$ 81,375	CONST	\$ 437,875							\$ 519,250
McKinner Sewer Pump Station - WLTRW TP Modifications			CONST	\$ 176,270							\$ 176,270
Satellite Pump Station Overflow W/et Wells			P&D	\$ 79,560	CONST	\$ 361,080					\$ 440,640
Metering Manholes			P&D	\$ 75,600	CONST	\$ 637,200					\$ 712,800
West Shore H2S Control Facilities					P&D/CONST	\$ 40,000					\$ 40,000
Projects as Defined by Future Sewer Master Plan					CONST	\$ 1,000,000	CONST	\$ 1,500,000	CONST	\$ 1,500,000	\$ 4,000,000
<b>SUBTOTAL</b>		\$ 1,595,819		\$ 1,397,455		\$ 2,088,280		\$ 1,550,000		\$ 1,550,000	\$ 8,181,554
<b>OPERATIONAL PROJECTS</b>											
Pump Station Flow Meters & Bypass Ports	CONST	\$ 23,000									\$ 23,000
Satellite Pump Station Controls	CONST	\$ 55,000									\$ 55,000
Transfer Switch Replacement	P&D/CONST	\$ 51,000	P&D/CONST	\$ 51,000							\$ 102,000
Spare Pumps	PURCH	\$ 75,000									\$ 75,000
Bypass Trailer	PURCH	\$ 15,000									\$ 15,000
Easement Line Cleaning Machine	PURCH	\$ 50,000									\$ 50,000
Lonely Gulch Pump Station Generator Replacement	PURCH	\$ 35,000									\$ 35,000
Highway 89 Pump Station Generator Replacement	PURCH	\$ 20,000									\$ 20,000
Portable Sewer Flow Meters	PURCH	\$ 10,000									\$ 10,000
Equipment or Facility Replacement/Upgrades			CONST	\$ 100,000	\$ 400,000						
<b>SUBTOTAL</b>		\$ 334,000		\$ 151,000		\$ 100,000		\$ 100,000		\$ 100,000	\$ 785,000
<b>GRAND TOTAL EXPENDITURES</b>		\$ 1,929,819		\$ 1,548,455		\$ 2,188,280		\$ 1,650,000		\$ 1,650,000	\$ 8,966,554

PARKS & RECREATION 5-YEAR CAPITAL BUDGET	2018				2019				2020				2021				2022			
	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 Funded	Outside Funding Secured	Outside Funding Not Secured	2018-22 Projection	
<b>DISTRICT OWNED FACILITIES AND EQUIPMENT</b>																				
ADMIN BUILDING - 221 Fairway	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,000	
Admin Parking Lot Overlay							\$ 80,000												\$ 80,000	
Admin New Roof										\$ 50,000									\$ 50,000	
Admin Boiler Replacement	\$ 45,000									\$ 85,000									\$ 85,000	
Admin Stairway Replacement	\$ 10,000																		\$ 45,000	
ADA Pathway																			\$ 10,000	
<b>BELLS LANDING</b>																				
Stairway Improvements	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,000	
Retaining Wall Repair	\$ 5,000									\$ 12,000									\$ 12,000	
Retaining Wall Repair	\$ 35,000																		\$ 5,000	
																			\$ 35,000	
<b>BIKE TRAILS</b>	\$ 317,332	\$ 1,631,089	\$ -	\$ 111,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,270,296	
Truckee River Trail Pavement Rehab	\$ 24,231			\$ 36,875															\$ 61,106	
Truckee River Trail Pavement Rehab	\$ 111,101	\$ 1,621,089																	\$ 1,732,190	
Homewood Bike Trail	\$ 22,000																		\$ 22,000	
Replace River Ranch Chute Wall/Grade	\$ 150,000			\$ 75,000															\$ 150,000	
Sugar Pine to Meeks Bay											\$ 1,100,000							\$ 1,100,000		
West Shore Bike Trail Rehab	\$ 10,000	\$ 10,000																	\$ 20,000	
Truckee River Trail Interpretive Sign Replace																			\$ 10,000	
Lakeside Trail 5.7 Wood Plank Repairs																			\$ 10,000	
<b>FAIRWAY COMMUNITY CENTER</b>	\$ 25,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000	
Hung Ceiling Removal				\$ 15,000															\$ 15,000	
Parking Lot Lighting/replace posts				\$ 25,000															\$ 25,000	
Parking Lot Overlay							\$ 30,000												\$ 30,000	
ADA Improvements	\$ 25,000																		\$ 25,000	
<b>GOLF COURSE</b>	\$ 1,510,577	\$ -	\$ -	\$ 254,000	\$ -	\$ -	\$ 54,000	\$ -	\$ -	\$ 54,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,872,577	
Irrigation Transmission Line	\$ 10,000																		\$ 10,000	
Golf Course Capital	\$ 30,000			\$ 30,000			\$ 30,000												\$ 120,000	
Golf Course BMPs	\$ 54,152																		\$ 54,152	
Golf Course BMPs	\$ 443,254																		\$ 443,254	
Drainage Repair Program	\$ 10,000			\$ 10,000			\$ 10,000												\$ 40,000	
Bunker Drainage/Sand	\$ 5,500			\$ 7,000			\$ 7,000												\$ 26,500	
Main Line Drainage Repairs & Rehabilitation Project	\$ 200,000			\$ 200,000															\$ 400,000	
TCCCMSP Maint. Facility Replacement(D)	\$ 128,726																		\$ 128,726	
TCCCMSP Maint. Facility Replacement@	\$ 421,445																		\$ 421,445	
TCCCMSP Lower Parking Improvements	\$ 165,000																		\$ 165,000	
Practice Netting & Supplies	\$ 10,500																		\$ 10,500	
Golf Cart Paths	\$ 7,000			\$ 7,000			\$ 7,000												\$ 28,000	
Golf Course Police Cables	\$ 25,000																		\$ 25,000	
<b>KILNER PARK</b>	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000	
Playground Replacement				\$ 80,000															\$ 80,000	
Restrooms							\$ 100,000												\$ 100,000	
<b>EQUIPMENT</b>	\$ 210,571	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,571	
Mulch/Sweeper	\$ 72,000																		\$ 72,000	
Misc. Equipment	\$ 45,000																		\$ 45,000	
Rough Repair	\$ 28,571																		\$ 28,571	
Turf Sweeper/Vacuum	\$ 24,000																		\$ 24,000	
Heavy Duty Utility Vehicle	\$ 25,000																		\$ 25,000	
Toolcat Replacement										\$ 50,000									\$ 50,000	
Toolcat Replacement	\$ 16,000																		\$ 16,000	
<b>SUB-TOTAL DISTRICT OWNED FACILITIES AND EQUIPMENT EXPENDITURE</b>	\$ 2,158,480	\$ 1,631,089	\$ -	\$ 485,875	\$ -	\$ -	\$ 264,000	\$ -	\$ -	\$ 1,112,000	\$ 249,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000,444	

2018	2019	2020	2021	2022
<b>PARKS &amp; RECREATION 5-YEAR CAPITAL BUDGET</b>				
<b>NON-DISTRICT FACILITIES WITH PROGRAMS</b>				
COMMONS BEACH				
Commons Drinking Fountain	\$ 8,000			
Picnic Area	\$ 60,000	\$ 40,000	\$ 40,000	\$ 14,000
Railings at Commons Stairs	\$ 40,000			\$ 14,000
Visit Concrete Repair	\$ 25,000			
Power Pedestal for Concert Vendors	\$ 7,000			
Parking Lot Overlay		\$ 40,000		
Grants/Railings	\$ 5,000			
Beach Restrooms Auto Locks 2 restrooms				
<b>CONNORS FIELD</b>	\$ 441,600	\$ 7,500	\$ -	\$ -
Connors Field Light Replacement	\$ 20,330			
Connors Field Light Replacement	\$ 421,270			
Dugout Replacement		\$ 7,500		
<b>NTHS BECHDOLT FIELD</b>	\$ 45,000	\$ 5,000	\$ -	\$ -
Replace Scoreboard	\$ 45,000	\$ 5,000		
<b>NTHS UPPER FIELD</b>	\$ -	\$ 10,000	\$ 240,000	\$ -
NTHS Upper Field Light Replacement			\$ 25,000	
NTHS Upper Field Light Replacement			\$ 215,000	
Bleachers	\$ 10,000			
<b>RIEBOUR COMMUNITY CENTER</b>	\$ 2,640	\$ 20,000	\$ 8,000	\$ -
Rideout Sign @ Hwy89	\$ 2,640			
Rideout Sign @ Hwy89		\$ 20,000		
Rideout Garden		\$ 8,000		
<b>SKYLANDIA BEACH/PARK/HOUSE</b>	\$ 73,000	\$ 40,000	\$ 40,000	\$ -
Skylandia Camp Lodge	\$ 5,000			
Skylandia Camp Lodge	\$ 50,000			
Picnic Gazebo	\$ 40,000	\$ 40,000		
Water Bars/Stair Replacement/Picnic	\$ 18,000			
<b>GATEWAY (OUTLET PARCEL)</b>	\$ -	\$ 43,500	\$ -	\$ -
Repair wood planks-Outlet & Lakeside 4		\$ 18,500		
Interpretive Signs		\$ 15,000		
Dam Wood (MASTER)		\$ 10,000		
<b>DOG PARK</b>	\$ -	\$ 16,000	\$ -	\$ -
Dog Park Enhancement		\$ 16,000		
<b>LAKE FOREST BEACH</b>	\$ 15,000	\$ 15,000	\$ -	\$ -
Sailing Program Fence (CONST)	\$ 15,000			
<b>SUB-TOTAL NON-DISTRICT FACILITIES WITH PROGRAMS EXI</b>	\$ 577,240	\$ 136,000	\$ 118,500	\$ 14,000
<b>NON-DISTRICT FACILITIES</b>				
<b>64+ACRES</b>	\$ -	\$ 10,000	\$ -	\$ -
Raft Launch Improvements		\$ 10,000		
<b>MARIE SUTCHAK PARK</b>	\$ 100,460	\$ 30,000	\$ -	\$ -
Playground Replacements	\$ 15,460			
Playground Replacements	\$ 85,000	\$ 30,000		
<b>TAHOE CITY BOARDWALK</b>	\$ 20,000	\$ -	\$ -	\$ -
Pavers, Trees, Fixtures Repair/Replace	\$ 20,000			
<b>TAHOE CITY SIDEWALKS</b>	\$ -	\$ 50,000	\$ -	\$ -
Sidewalk Curb Replacement @ Driveways		\$ 50,000		
<b>SUB-TOTAL NON-DISTRICT FACILITY EXPENDITURE</b>	\$ 120,460	\$ 30,000	\$ 10,000	\$ -

**Tahoe City Public Utility District  
Five Year Capital Plan  
Governance & Administrative Support  
2018-2022**

Project Description	2018	2019	2020	2021	2022	Total
1 Server Upgrades	\$ -	\$ 12,000	\$ 12,000	\$ 8,000	\$ 15,000	\$ 47,000
2 Customer Relationship Management (CRM) Software				50,000		50,000
3 Upgrade / Change Financial System					65,000	65,000
4 22.1 Admin Building Improvement Project	500,000	2,500,000	2,000,000			5,000,000
5 Large Format Color Plotter/Copier/Scanner					12,000	12,000
6 Adm. (2) Copiers (1-Color and 1-B/W)				35,000		35,000
7 Board Meeting Webcast System Improvement Project	15,000					
	<u>\$ 515,000</u>	<u>\$ 2,512,000</u>	<u>\$ 2,012,000</u>	<u>\$ 93,000</u>	<u>\$ 92,000</u>	<u>\$ 5,209,000</u>

**Tahoe City Public Utility District**

Five Year Vehicle Capital Plan  
District-Wide Summary  
2018-2022

Project Description	2018		2019		2020		2021		2022	
	Project Description	District Funds	Project Description	District Funds	Project Description	District Funds	Project Description	District Funds	Project Description	District Funds
2002 Case 590 Super M Backhoe, Utilities, Unit 26	1	170,000	2007 Chevy Colorado Parks, Veh# 32	25,000	1 2008 Ford F-350 Fla Liftgate, Park Unit 31	41,000	1 2011 Ford F-250 Utilities, Veh# 6	39,000	1 2002 Towmaster Trailer, Utilities	15,000
Utilities Hydro Cleaning Truck (2016 Item)	2	165,000	2007 Ford Escape Tech Serv. Veh # 5	25,000	2 2012 Ford F-450 Utilities, Veh# 8	115,000	2 2012 Ford F-550 Utilities, Veh# 10	70,000		
2006 Ford F-550, Dump Body, Plow, Parks Veh# 36	3	75,000	1996 Bobcat Skid Steer Parks, Veh# 43	65,000	3 2007 Chevy Silverad Parks, Veh# 37	27,000	3 2009 Chevy 4x4 Van Rec, Veh# 30	42,000		
2008 Ford F-450 Service Body, Boom and Liftgate Utilities Veh # 11	4	95,000	2003 Chevy Silverado Utilities, Veh#54	31,000	4 1995 Ford F-800 Du Unit # 60 Parks and Util	90,000				
	5		1998 Chevy TV Van Veh # 22	380,000						
		<u>\$ 505,000</u>		<u>\$ 526,000</u>		<u>\$ 273,000</u>		<u>\$ 151,000</u>		<u>\$ 15,000</u>
<b>Total Five Year</b>		<u><u>\$ 1,470,000</u></u>								

Note: Vehicles described are the items being replaced. Comparable functioning vehicles are being purchased.