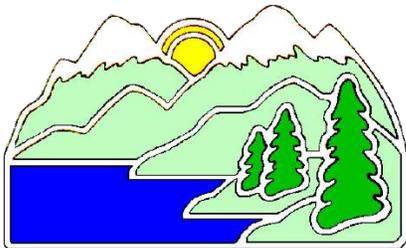


Fiscal Year 2015

Annual Budget



**Tahoe City
Public Utility District**

Adopted November 21, 2014

Tahoe City Public Utility District Board Members



Erik Henrikson – President



Ron Treabess - Vice President



Judy Friedman - Director



Dan Wilkins - Director



John Pang - Director

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

MISSION STATEMENT

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

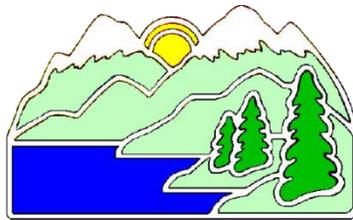
It is our responsibility to provide safe and reliable water service, sewer service for the protection of public health, and parks and recreation services to enhance quality of life. It is our commitment to accomplish these and other tasks within the scope of the Public Utility District Act, as amended, in a sound fiscal manner.

Table of Contents

BUDGET MESSAGE.....	6
EXECUTIVE SUMMARY	8
Mission Statement and Core Values	8
Overview of Tahoe City Public Utility	9
Sustainability of Operations.....	10
BUDGET OVERVIEW	12
Structure and Budget Process.....	12
Expenditures and Revenues.....	15
Assessed Valuation and Property Tax	18
Net Position	19
Reserves	21
Debt Administration.....	21
Financial Policies and Ordinances	22
2015 BUDGET SCHEDULES ALL DISTRICT COMBINED	24
All District Combined by Department.....	25
All District Combined by Category.....	26
Property Tax Revenue Schedule	27
UTILITY FUND.....	28
Utility Fund Budget Schedule.....	29
Water and Sewer Rate Overview.....	30
.....	30
Water Department	32
Overview	33
Water Department 2015 Priorities	33
Water Combined Budget Schedule	34
Summary of Operations	35
Water Rate Schedule.....	36
Water Department Budget Schedules.....	38
2015 Water Capital Improvement Plan	39
Sewer Department.....	40
Sewer Overview	41
Sewer Department 2015 Sewer Priorities	41
Sewer Combined Budget Schedule.....	42
Summary of Operations	42
Sewer Rate Schedule.....	44
Sewer Department Budget Schedules.....	45
2015 Sewer Capital Improvement Plan	47
Engineering Department	48

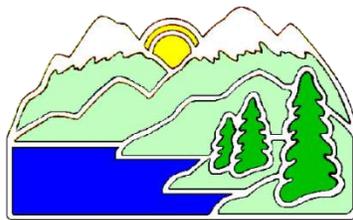
Infrastructure Planning and Project Delivery	48
Engineering Overview.....	48
Engineering Department 2015 Priorities	49
Engineering Department 2015 Capital Projects Priorities	49
Engineering Department Combined Budget Schedule.....	50
Summary of Operations	50
Engineering Department Budget Schedules.....	51
Compliance Services	54
Compliance Services 2015 Priorities	54
Compliance Services Budget Schedule	55
Summary of Operations	55
PARKS AND RECREATION	58
Parks and Recreation Overview.....	59
Parks and Recreation Combined Budget Schedule	60
Parks Department	62
Parks Overview.....	62
Parks Department 2015 Priorities	62
Parks Budget Schedule	63
Summary of Operations	64
Fee Schedules	66
Parks Budget Schedules	67
Recreation Department.....	78
Recreation Overview	78
Recreation 2015 Priorities	78
Recreation Combined Budget Schedule.....	79
Summary of Operations	80
Recreation Department Budget Schedules	83
Parks and Recreation Administration.....	90
Parks and Recreation 2015 Capital Improvement Plan	91
GOVERNANCE AND SUPPORT SERVICES.....	92
Governance and Support Services Overview	93
Governance and Support Services 2015 Priorities	93
Governance and Support Services Budget Schedule.....	94
Summary of Operations	95
Allocation of Governance and Support Services.....	96
Governance and Support Services 2015 Capital Plan.....	98
NON-OPERATING AND DEBT SERVICE.....	100
Non-Operating Overview.....	100
Non-Operating Combined Budget Schedule	100

Department 20.80 and 10.80 Non-Operating Budget Schedules.....	102
Department 50.10 Debt Service Budget Schedule.....	103
PERSONNEL SECTION.....	104
Personnel.....	104
Organization Chart 2015 District Wide.....	106
2015 Salary Ranges	110
2015-2019 FIVE-YEAR CAPITAL PLAN.....	114
Summarized Five-Year Capital Plan.....	115
Top 10 Projects in the Next 5 Years.....	115
Capital Budget Schedules	116



**Tahoe City
Public Utility District**

This Page intentionally left blank



**Tahoe City
Public Utility District**

BUDGET MESSAGE

Fiscal Year 2015

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

I am pleased to present to you the Fiscal Year (FY) 2015 Annual Budget and the 2015 Capital Improvement Plan for TCPUD. These budgets are the culmination of staff's best efforts and planning for the next 12 months. In line with TCPUD's Mission Statement, our budgets maintain the high customer service levels we're known for and continue the financial stability and sustainability you expect from us. The 2015 Budget Plan provides the financial resources and constraints necessary to meet these expectations.

During 2014, the TCPUD took on several large projects that set the overall direction of the 2015 Budget. These projects were:

- an independent Water and Sewer Rate Study;
- the Proposition 218 process to implement a new five-year maximum water and sewer rate schedule;
- a comprehensive Employee Classification and Compensation Study, and;
- new contractual agreements with our exempt and non-exempt employees.

Each of the above projects impacts the 2015 Budget and future budgets. Based upon last year's Water and Sewer Rate Study and successful Proposition 218 process, our operating budget anticipates water and sewer revenues will continue to moderately increase to achieve the infrastructure renewal goals originally set in 2009. Adequately funding infrastructure rehabilitation is critical to protecting the assets and resources of our tax and rate payers. The ultimate goals for rate revenue dedicated to infrastructure were established in 2009 and were re-evaluated and confirmed through the 2014 process. The infrastructure needs required significant rate increases, however the Board reaffirmed the strategy of slower, steadier rate increases; allowing customers to predict and prepare for the impacts. As a result, water revenue is estimated to increase by 6.1% over last year's budget plan, including changes in both base and tiered consumption rates. The same holds true for sewer revenues, which are projected to increase by 6.6%.

Another significant effort was the completion of the Classification and Compensation Study for all employees. This Study supported negotiations of new agreements with our employees. We equalized employees at the 75th percentile of market for compensation. We also made significant progress negotiating with our employees to continue to increase their share in funding the TCPUD pension's unfunded liability. We are now ahead of most other agencies in addressing public employee pensions and benefits costs. This is, again, a compelling example of the dedication and commitment of our employees to you, our customers.

Overall, this year's operating and capital plan contemplates \$20,485,482 in expenditures, \$9,931,225 for operating and non-operating, and \$10,554,257 for capital projects; increasing 7.8% from last year's plans. The capital projects budget plan is the largest contributor to the increase at \$1,432,627. This is due to our budgeting plans addressing infrastructure needs for today and for the future. This emphasis began in 2009 when we first established the deficits for infrastructure renewal and replacement.

The 2015 operating budget expenses are 4.2% (\$364,824) over 2014's budget. This is largely due to increasing personnel costs. These costs were expected to be higher but, as mentioned earlier, through union negotiations we were able to reach agreement with the employees where they fund an increasing share of pension costs.

Overall revenues are projected at a 5.6% increase, largely as a result of implementing water and sewer rate changes as recommended in the Water and Rate Study. Property tax revenue is budgeted to increase only 2.6%.

Keeping our eye on the near term and future; during 2015 staff will be maintaining financial forecasts, a 12-month rolling forecast and a District combined five-year rollup, to ensure financial stability and sustainability.

One of TCPUD's 2015 goals is to achieve the District Transparency Certificate of Excellence from the Special District Leadership Foundation. This certificate mandates implementation of the "best practices" in local government. By achieving this goal, TCPUD will send a clear message that we are continuing our commitment to engaging the public and creating greater awareness of TCPUD's activities and our obligation to remaining open and accessible.

This 2015 Budget Book continues these efforts of accountability and transparency. It is more than numbers on a page, it is a communication tool to foster understanding of and visibility into TCPUD's operations and capital planning. It provides general overviews and specific information into the individual departments' budget schedules and capital plans.

We are guardians of the public's health, safety, infrastructure and financial resources. I am proud of our Management Team's efforts, and wish to thank them and our entire staff for their commitment to the service and protection of our customers and their resources.

Our commitment is always to your service.

Sincerely,



Cindy Gustafson
General Manager



EXECUTIVE SUMMARY

The 2015 Budget is prepared for a 12-month period and examines all the incomes and expenditures which might occur in the coming year. It is staff's best plan for 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 2015 Budget also demonstrates the sustainability of operations for the next 12 months and into the future. The 2015 Budget Book Sections include Budget Overview which addresses mission statement and core values, budget structure and process, expenditures and revenue, assessed valuation and property tax, net position, reserves, and financial policies and ordinances.

Other sections for 2015 Budget Schedule All District Combined, Utility Fund, Parks and Recreation, Governance and Support Services, Non-Operating and Debt Service, Personnel, and 2015-2019 Five-Year Capital Sections follow the Budget Overview Section.

Mission Statement and Core Values

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

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

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

The TCPUD's core value statements and guiding principles were kept in the forefront as we prepared this budget. These core values offer clear and thoughtful direction for achieving community expectations while allowing staff to manage TCPUD operations. The core value statements are as follows:

- PUBLIC HEALTH AND ENVIRONMENTAL PROTECTION
 - TCPUD ensures responsible environmental stewardship, protects the public's health and safety and adheres to appropriate governmental regulations.
- FINANCIAL INTEGRITY AND STABILITY
 - TCPUD establishes and adheres to sound and prudent short and long term financial policies, striving for maximum cost efficiency and diversity of revenue generation that result in long-term sustainability.
- CUSTOMER RELATIONS
 - TCPUD aims to provide superior customer service that balances individual needs with the needs of the entire customer base through responsive communications and public engagement.

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

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

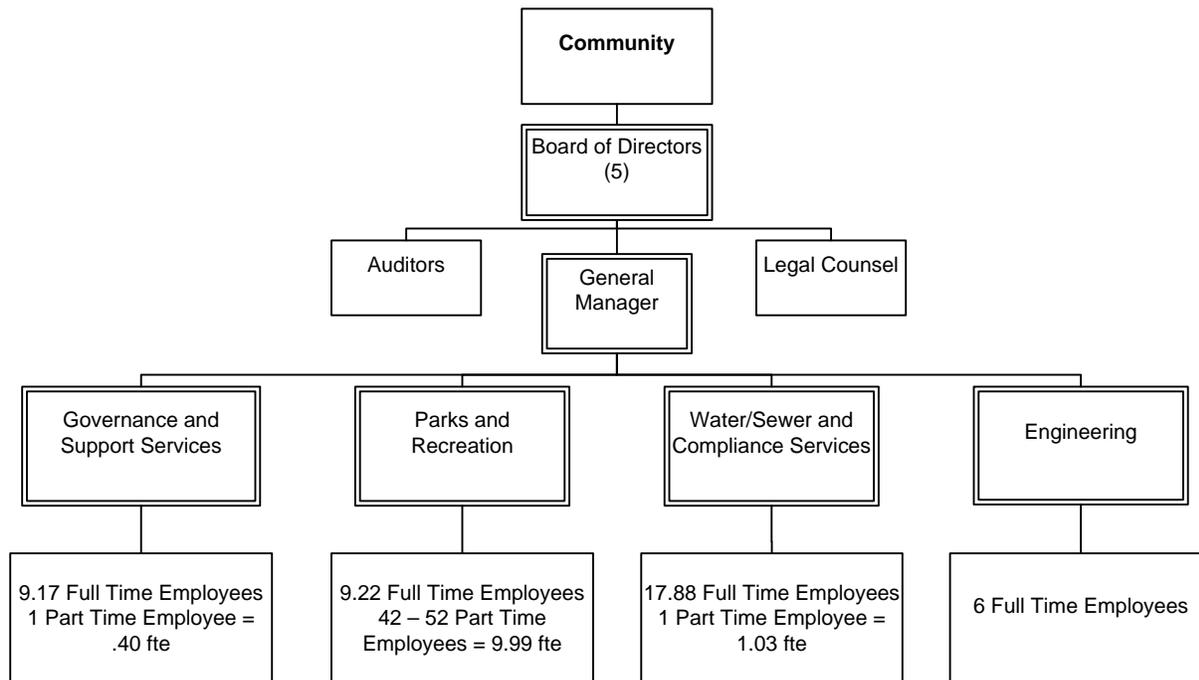
Overview of Tahoe City Public Utility

The Tahoe City Public Utility TCPUD (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 TCPUD 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; water production and distribution services in five separate water systems; and, parks facilities and recreation services throughout the TCPUD. It operates and maintains 22 miles of bike trails, parks, beaches, and a boat launching facility, campground and the Tahoe City downtown sidewalks. In addition, TCPUD sponsors numerous recreation programs, operates the Rideout community center and rents community buildings for the benefit of residents and visitors.

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

- Water customers – 4,188
- Sewer customers – 7,636
- Parks and Recreation customers –over 500,000

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 agenda for the TCPUD. The Board appoints a General Manager who oversees the day to day operations of TCPUD. In addition, the Board forms special citizen advisory committees when complicated issues need more community outreach or focused study. Under the direction of General Manager Cindy Gustafson, 41.90 full time employees and approximately 30 seasonal employees provide the listed services. Employees serve in four departments: Utilities, Parks and Recreation, Engineering, and Governance and Support Services. The following is the TCPUD Wide 2015 Organizational Chart:



Sustainability of Operations

Developing and adopting budgets that supports TCPUD goals and generating the required resources is a continuous process and does not stop when the budget is adopted. Though the 2015 budget plan looks at the next 12 months, it's prudent that TCPUD looks beyond 12 months to insure the sustainability of operations and services by using long-term financial planning to anticipate future needs and insure sustainability into the future.

Revenue is a critical piece to sustainability for all of the TCPUD's operations. In preparing for 2015, the TCPUD undertook a comprehensive water and sewer rate study that considered the adequacy of the existing water and sewer rates, provided the basis for adjustments to rates, and sought to adequately and equitably fund the operating and capital needs of the TCPUD. This report describes the methodology, findings, and conclusions of the water and sewer rate study updating process. The water and sewer rate report is located on our website at www.tahocitypubd.com.

TCPUD receives both operational and capital grants to support the 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, and grant funds are received from the California Department of Water Resources for our Water Conservation Rebate Programs.

TCPUD provides a high level of service to our rate payers, taxpayers, and community and the cost of providing these services is closely monitored. As a service provider, personnel cost is budgeted at 60.2% of operational cost. Employee benefits are 34.6% of personnel cost and is closely monitored, especially with the rising cost of pension. TCPUD continues to work with the employees on how to control rising pension cost. During last year's union negotiations, TCPUD was able to negotiate continued cost-sharing arrangements with the employees.

TCPUD continues to look five years out. Using the recently adopted Water and Sewer Rate Study and Class and Compensation Study, the CalPERS Annual Valuation Report, and a newly negotiated

union agreement, a five financial forecast was prepared. We will regularly update and adjust to changing economic factors to insure sustainability of TCPUD.



*Lakeside Bike & Pedestrian Trail
Acknowledgement Plaque*

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 21, 2014, the Board of Directors adopted Resolution Number 14-20 Adopting the Operating and Capital Budget for 2015. Expenditures for all operating and non-operating funds totaled \$9,931,225, and expenditures for all capital improvement projects totaled \$10,554,257, for a combined total of \$20,485,482.

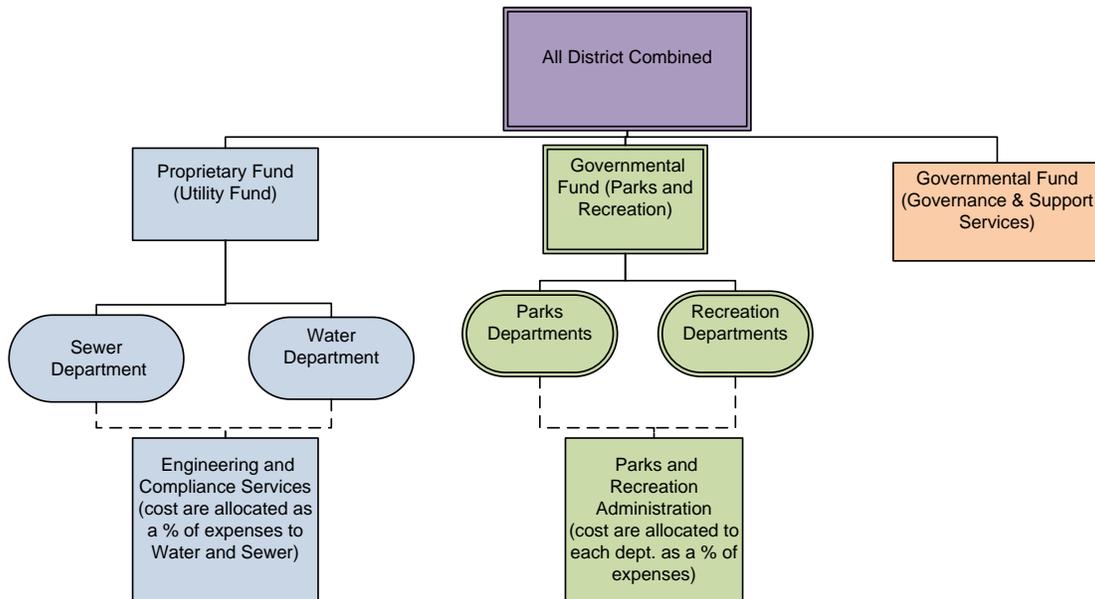
TCPUD uses property tax, user fees, grants and interest income to fund the services and capital to be provided in 2015. The Budget Overview Section will address the budget structure and assumptions used to determine the 2015 expenditures of \$20,485,482. Overviews of revenue, expenses, property tax, reserves, net position, and financial policies are also addressed.

Staff continues to provide more detailed information in the published budget document in order to enhance transparency of TCPUD operations and bring greater understanding to the budget. This year, we have added structure and budget process, assessed valuation schedule, the reserve schedule and updates to the financial policies.

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

Structure and Budget Process

TCPUD has two Governmental Funds and one Proprietary Fund. The following chart shows how the budget rolls up to the All District Combined budget schedules.



The TCPUD's 2015 budget was adopted by the Board of Directors on November 21, 2014. The following table gives an overview of the timeline and budget tasks and activities that take place beginning with formulating timelines and assumptions to the completion of the budget book.

Budget Task and Activities	Aug	Sept	Oct	Nov	Dec	Jan
Management Meeting review budget schedule and assumptions						
Roll out operating budget model for input						
Committees to review assumptions and goals and objectives						
Finance Committee review budget schedule and assumptions						
Board to review and approve assumptions, budget goals, and strategic plan						
Develop Draft Capital Budgets with project titles, amounts, priority rankings, and justifications						
Draft 5 year capital budgets with project captions and cost estimates						
Complete Draft operating budgets due with all program data						
Management review and revision of operating and capital budgets, goals & objectives						
Adjust operating budget based on meeting w/General Manager						
Committee - Review budget schedules for operating and capital (Distribute budget sheets)and discuss goals & objectives						
After Committee input adjust operating budgets						
Draft departmental narratives due for operating budget						
Draft five-year capital plan						
Prepare power point for Board Budget Workshop						
Board Budget Workshop						
Make changes to budget based on Board's direction from workshop						
Public Hearing for Water and Sewer Rate Study						
Board adoption budget, Goals and objectives, and capital plan						
Prepare budget book and distributive						



**Tahoe City
Public Utility District**

Each year the staff develops budget assumptions based on current year results and known factors. The following are the 2015 budget assumptions used to develop the 2015 operating budget:

General Economic Environment:

Consumer Price Index increase PROJECTED	2.3%
Placer County Investment earnings percentage	1.2%
LALF investment earnings percentage	0.3%

Labor and Benefits:

Labor Costs

-Annual merit review increases based on satisfactory to excellent performance (limited to top of range)	3%-5%	
-Cost of living adjustment (COLA) for satisfactory or above performance (75% of COLA goes to pay for EPMC)	2.3%	0.58%
		Effective COLA After EPMC
Minimum Wage	State effective date 7/1/2014 ---->	\$ 9.00
	Federal ---->	\$ 7.25

Benefits

-Medical Insurance at new PERS rates (Basic Sacramento rates)		
Choice		2.0%
Select		4.91%
-Fund full ARC rate for post-employment retirement medical benefits		\$ 255,300
-Dental self funded plan per employee & dependent(s)		\$ 1,500
-Vision self funded plan per employee & dependent(s)		\$ 350
-PERS Employer Paid Member Contribution Rate ---->	8.0%	Er pays ----> 0.6%
-PERS -Employer Retirement Pension Cost		
Classic (2.7% @ 55) employee rate: January - June		16.691%
Classic employee rate: July -December projected		21.549%
PEPRA (2% @ 62) employee rate: January - June		6.25%
PEPRA employee rate: July -December projected (due out in fall)		6.25%
-Worker's Compensation Premiums	Experience modification factor ---->	0.71
	(Decreased .01 from .80 in 2013 through 7/31/14)	
-Health Deferral (depends on MOU)		50% to 50%

Other Significant Rates:

Utilities rate increases

-Electric	To be updated -->	1.00%
-Natural gas U.S. EIA August 2014 Short-Term Outlook		2.00%
-Telephone		
Land Line (AT&T and Utility Telephone)		0.00%
Cell Phone (Verizon)		0.00%
-Fuel U.S. EIA August 2014 Short-Term Outlook -0.0%		0.00%

Insurance

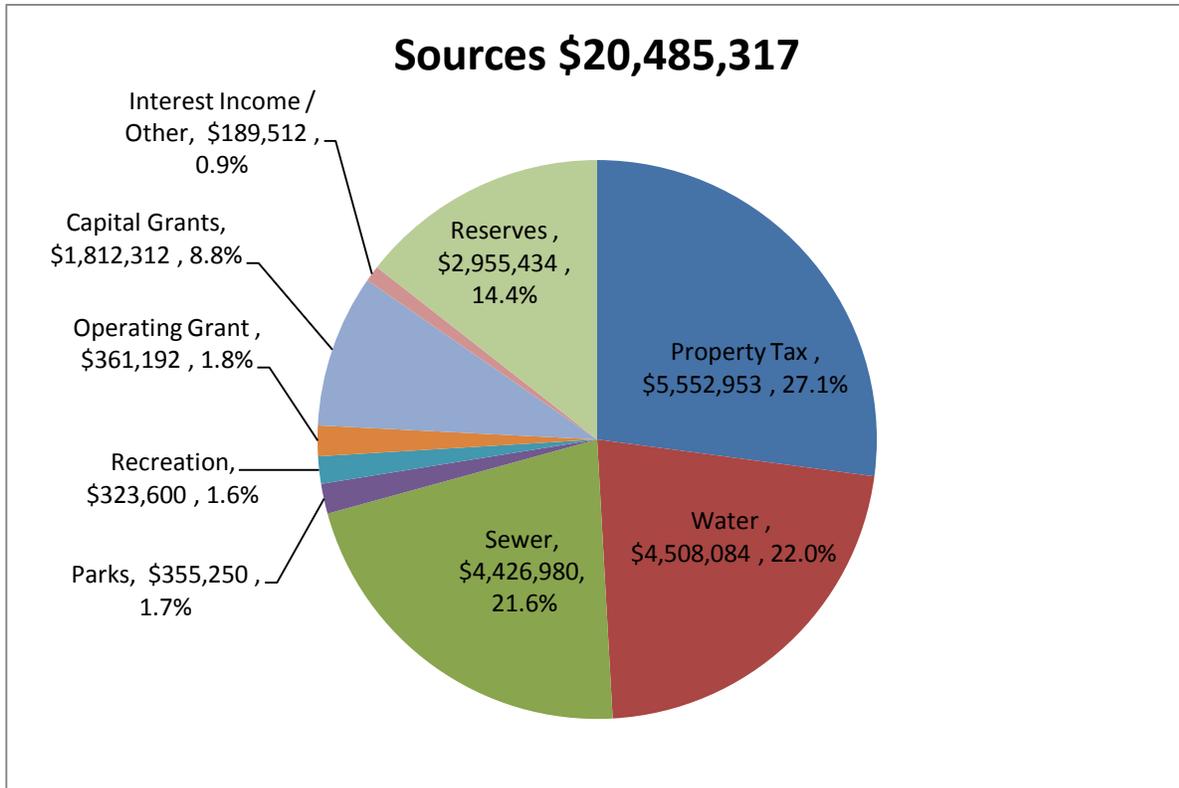
-Property (based on 1% of insurable value)	3.0%	\$ 42,523
-General liability	1.0%	\$ 100,089
-Earthquake/flood	5.0%	\$ 7,288

Postage	1.5%
---------	------

Expenditures and Revenues

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

Sources

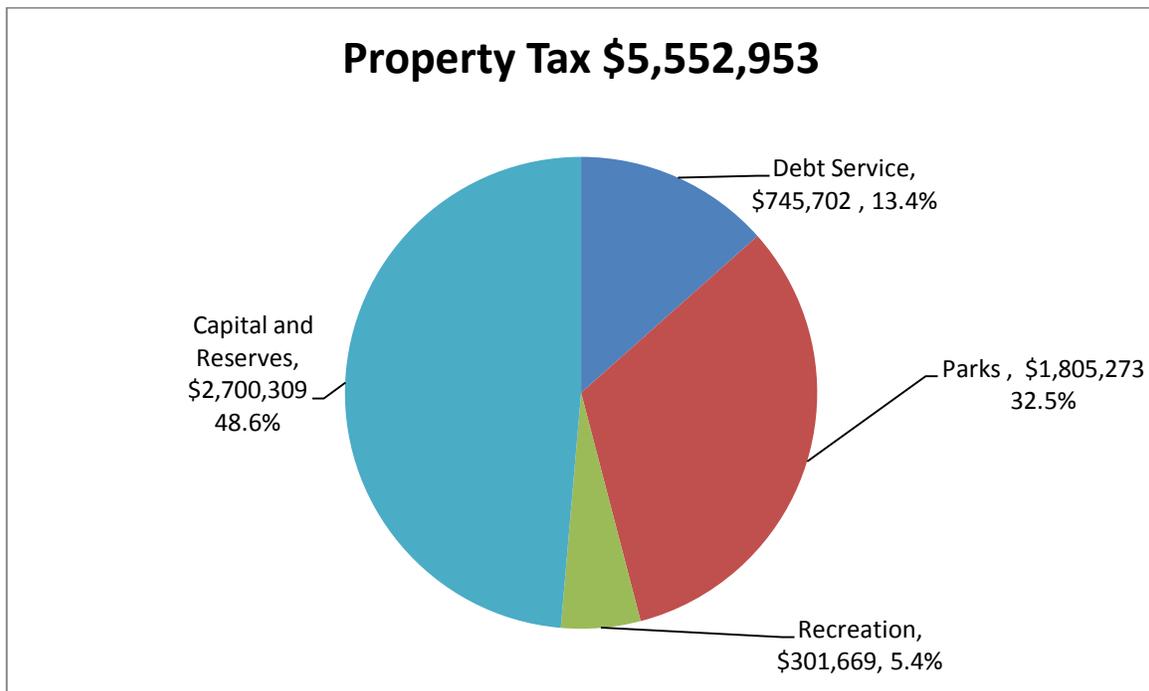


The following table shows the change year-on-year for sources of funds.

Sources	Budget			Change Yr on Yr	
	2014	2015	% of 2015	\$	%
Property Tax	\$ 5,411,412	\$ 5,552,953	27.1%	\$ 141,541	2.6%
Water	4,190,446	\$ 4,508,084	22.0%	317,638	7.6%
Sewer	4,074,183	\$ 4,426,980	21.6%	352,797	8.7%
Parks	635,067	\$ 355,250	1.7%	(279,817)	-44.1%
Recreation	321,170	\$ 323,600	1.6%	2,430	0.8%
Operating Grant	317,287	\$ 361,192	1.8%	43,905	13.8%
Capital Grants	3,267,789	\$ 1,812,312	8.8%	(1,455,477)	-44.5%
Interest Income / Other	312,553	\$ 189,512	0.9%	(123,041)	-39.4%
Reserves	467,452	\$ 2,955,434	14.4%	2,487,982	532.2%
	\$ 18,997,359	\$ 20,485,317	100.00%	\$ 1,487,958	7.83%

Property tax is 27.1% of all sources and is the largest single source of revenue. We provided 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 2.6% and is allocated for Parks operations (32.5%), Recreation (5.4%), capital and reserves (48.6%), and debt service (13.4%). Property tax revenue is based on the value of property in Placer County, California and El Dorado

County, California, within TCPUD boundaries. It is the value upon which taxes are calculated. 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.



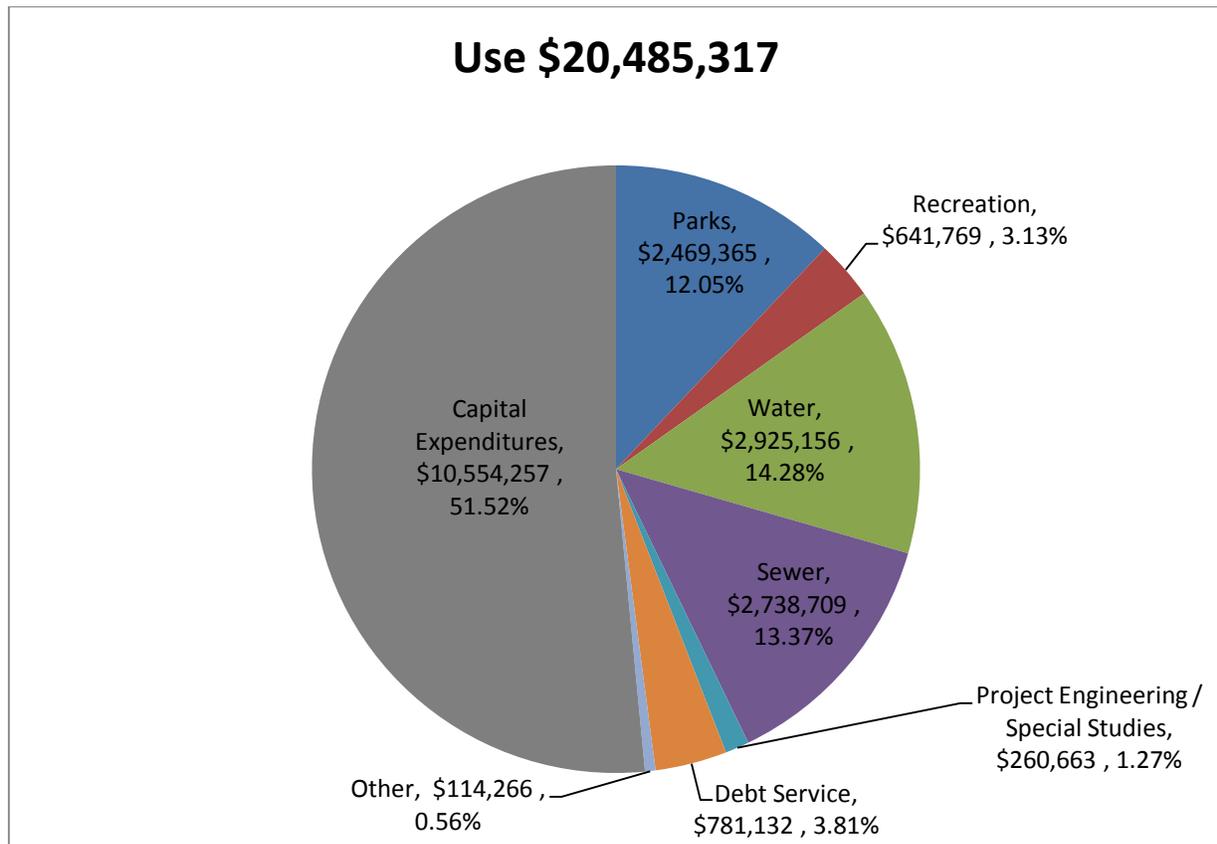
Water (22.0%) and sewer (21.6%) revenues together make up 43.6% of sources of funds for the TCPUD. Water revenue is derived from the sale of water to residential and commercial customers by charging a base rate on meter size and consumption usage through a tiered rate structure. Sewer revenue is based on connections per residential customer or the number of fixtures for commercial customers.

Grant revenue earmarked for capital expenditures is 8.8% of the total sources of funds for the TCPUD. It will only be realized once we expend the money for specific capital projects. See the Capital Section for a detailed list of the specific projects designated for grant revenue.

Parks (1.7%) and Recreation (1.6%) revenue make up 3.3% of the total sources of funds and derives its income from user fees and facility rentals. The 2015 Budget calls for a drawdown of reserves in the amount of \$2,955,434, or 14.4% of sources of revenue to fund needed capital infrastructure.

Uses

The following chart shows the 2015 budgeted uses from all TCPUD’s operational areas, capital, debt service, and other uses in the amount of \$20,485,317.



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

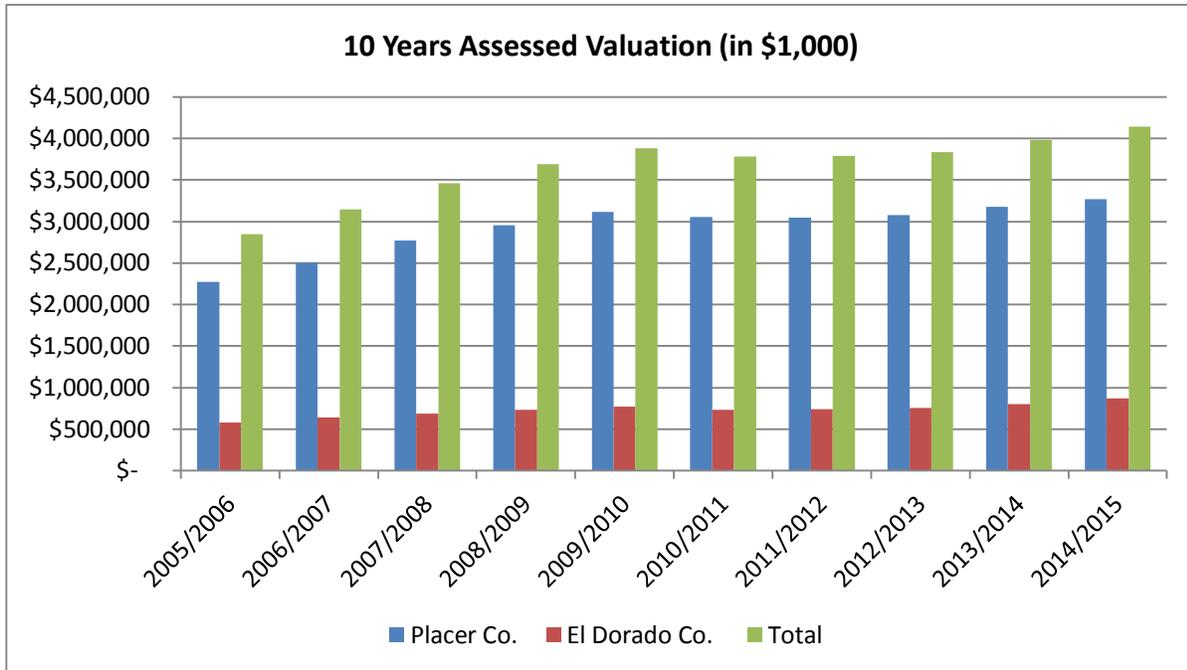
Uses	Budget			Change Yr on Yr	
	2014	2015	% of 2015	\$	%
Parks	\$ 2,286,429	\$ 2,469,365	12.1%	\$ 182,936	8.0%
Recreation	639,710	641,769	3.1%	2,059	0.3%
Water	2,821,323	2,925,156	14.3%	103,833	3.7%
Sewer	2,703,987	2,738,709	13.4%	34,722	1.3%
Project Eng /Special Studies	219,380	260,663	1.3%	41,283	18.8%
Debt Service	856,552	781,132	3.8%	(75,420)	-8.8%
Other	348,348	114,266	0.6%	(234,082)	-67.2%
Capital Expenditures	9,121,630	10,554,257	51.5%	1,432,627	15.7%
	\$ 18,997,359	\$ 20,485,317	100.00%	\$ 1,487,958	7.83%

Parks increase in uses is due to increasing project recovery cost for engineering services, utility cost, which were under budgeted last year, and general overall increase in personnel cost.

Capital expenditures increase year-on-year as a result of staff’s efforts to address needed capital infrastructure. The decrease in the other category is due to the paying off of debt.

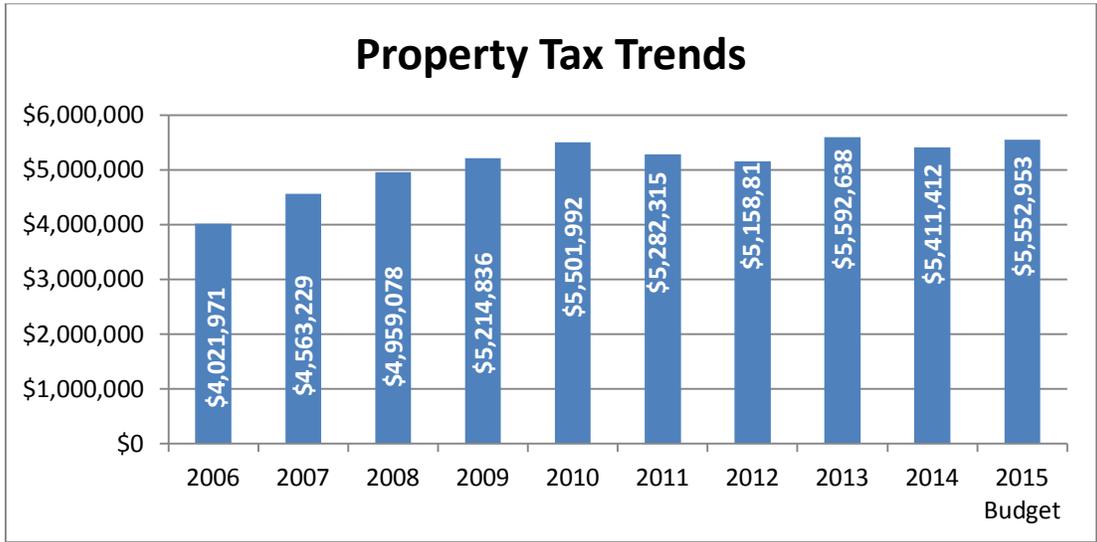
Assessed Valuation and Property Tax

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 the TCPUD boundaries for Placer County and El Dorado County. Over a 10-year period (2005/2006 - 2014/2015), assessed value within the TCPUD boundaries increased by 45.4%.



Property taxes are a significant source of revenue for the TCPUD and are budgeted to increase 2.6%. In prior years, this revenue source has grown relatively rapidly due to average annual growth in assessed values; however, due to declines in assessed valuation, we saw property tax revenue drop beginning in 2010, and recently, over the last two years, assessed values are starting to rebound. Under California property tax law, assessed value growth is capped at 2%, but when real estate is sold, it is assessed for the new owner based on the purchase price. The 2015 budget projects a property tax increase of 2.6%. This increase has us cautiously optimistic that property values are leveling out, and various reports issued by Placer County indicate the same.

On the following page are the last 10 years of actual property tax and the 2015 budget. The slight rise in the 2013 actuals is a result of unbudgeted pass-through related to the dissolution of the Resource Development Agencies.



Net Position

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



On September 12, 2012, Governor Brown signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013. Basically, PEPRA affects new TCPUD employees hired on or after January 1, 2013, through provisions affecting benefit formulas, the definition of what comprises pensionable earnings, limits on pensionable earnings, and other matters. The new law also calls for new members to pay 50 percent of the normal cost of benefits by 2018. Beginning July 1, 2015, Classic employees (hired before 1/1/213) will begin contributing to the pension unfunded liability as outlined in the Union Memorandum of Understanding effective January 1, 2015.

The TCPUD has been approached by the customers or owners of several private water companies seeking to be acquired. In all cases, significant capital upgrades would be required to bring these water systems into compliance with TCPUD standards. It is often difficult for these systems to obtain financing for upgrades due to their small size. It is probable that the TCPUD will use its borrowing capacity over the next decade to finance upgrades to water systems it acquires and be repaid by special assessments from these new water customers. With the recent passing of

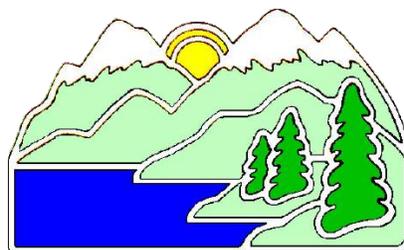
Proposition 1, Water Bond (2014), the TCPUD will be seeking grants funds for the West Lake Tahoe Regional Water Treatment Plants and positioning itself for grants if and when the private water companies seek to be acquired.

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

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

¹ CalPERS Annual Valuation Report as of June 30, 2013

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



**Tahoe City
Public Utility District**

Reserves

The Board has established strong policies on reserve levels. These reserves are established to address immediate situations such as working capital and emergencies, as well as long-term capital needs and infrastructure renewal. In 2014, the Board of Directors approved an Enterprise Funds Unrestricted Net Position and Reserves Policy and amended the General Fund Reserve Policy as reflected in the following table.

	Adopted 8/22/2014		
	Utility Fund	General Fund	Total
<u>Target Reserves</u>			
Water Minimum Capital Reserve	\$ 1,600,000		\$ 1,600,000
Sewer Minimum Capital Reserve	1,800,000		1,800,000
General Fund Capital Reserve		684,162	684,162
Water Minimum Rolling Stock Reserve	189,370		189,370
Sewer Minimum Rolling Stock Reserve	189,370		189,370
General Fund Rolling Stock		86,800	86,800
Non-Water Customer Property Tax Reserve	1,562,653		1,562,653
Water Budget Stabilization	741,440		741,440
Sewer Budget Stabilization	736,780		736,780
General Fund Budget Stabilization		731,555	731,555
	6,819,613	1,502,517	8,322,130
<u>Undesignated /Unassigned Reserves</u>			
Water	1,501,303		1,501,303
Sewer	1,044,586		1,044,586
Other (analysis forthcoming)	3,086,855		3,086,855
General Fund		2,805,918	2,805,918
	5,632,744	2,805,918	8,438,662
Total	\$12,452,357	\$ 4,308,435	\$16,760,792

Debt Administration

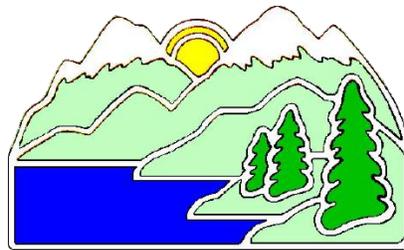
At the end of 2014, the TCPUD had total long-term debt outstanding of \$4.1 million and paid down long-term debt by \$678,425. The Bank of America 2004 loan used to finance water and sewer capital projects was paid off in July 2014. The next debt to retire is Zion's First National in August 2017. There is no new borrowing planned in 2015. The following table shows the scheduled 2015 debt service payments.

<u>Debt Service</u>	<u>Maturity</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Zions Bank 2M	2017	4.300%	\$ 220,792	\$ 27,390	\$ 248,182
Sidewalk Imp Bonds	2019	2.001%	12,513	1,252	13,765
Bank of America	2019	4.050%	283,315	51,212	334,527
Series C Bonds	2021	1.898%	39,579	5,376	44,955
State Revolving Fund	2028	1.800%	108,783	30,921	139,704
Total Debt Expenditures			\$ 664,982	\$ 116,151	\$ 781,133

Financial Policies and Ordinances

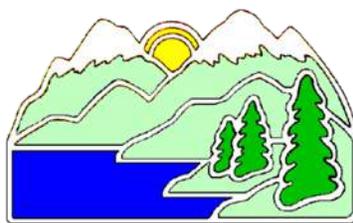
The Board of Directors has the responsibility and statutory authority to set policies and ordinances to set the direction and make decisions for TCPUD for the benefit of their constituents. Some of the key policies and ordinances are as follows:

- Ordinance 263-Water Ordinance Rules, Regulations, Rates and Charges Governing the Use, Operation and Management of the District Water System Facilities
- Ordinance 278-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



**Tahoe City
Public Utility District**

This Page intentionally left blank



**Tahoe City
Public Utility District**

2015 BUDGET SCHEDULES ALL DISTRICT COMBINED



Employees wrapping gifts for needy families

The following three pages are the budget schedules for All District Combined by Departments, All District Combined by Expense Category, and Property Tax Revenue. The first two budget schedules show the results of the 2015 combined budget for all of the TCPUD's operations through total surplus each providing a different view into TCPUD budget numbers. The schedules are presented side-by-side for comparison purposes and ease of use between them.

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

All District Combined by Department

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

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
<u>Operating Revenues</u>					
Water Department	\$ 4,471,275	\$ 4,257,626	\$ 4,281,743	\$ 4,508,084	\$ 250,458
Sewer Department	3,871,707	4,156,616	4,171,220	4,426,980	270,364
Parks Department	2,014,305	2,286,430	2,260,235	2,469,365	182,935
Recreation Department	621,437	639,715	621,758	641,769	2,054
Property Taxes for Capital and Reserves	2,956,231	2,620,637	2,712,976	2,700,309	79,672
Total Operating Revenue	13,934,955	13,961,024	14,047,932	14,746,507	785,484
<u>Operating Expenses (Excluding Depreciation)</u>					
Water Department	2,733,339	2,821,323	2,778,069	2,924,991	103,668
Sewer Department	2,360,346	2,703,987	2,448,611	2,738,709	34,722
Parks Department	2,014,305	2,286,430	2,260,235	2,469,365	182,935
Recreation Department	621,437	639,715	621,758	641,769	2,054
Special Studies - Engineering, Net	-	70,850	-	125,850	55,000
Project Engineering - Net of Recovery	41,453	148,530	121,292	134,813	(13,717)
Total Operating Expenses	7,770,880	8,670,834	8,229,965	9,035,496	364,663
Net Operating Income	6,164,075	5,290,190	5,817,967	5,711,011	420,821
<u>Non-Operating</u>					
Revenues	195,490	127,260	221,783	189,512	62,252
Expenses	(93,708)	(93,936)	(112,143)	(114,432)	(20,496)
Total Non-Operating Income (Expense)	101,782	33,324	109,639	75,080	41,756
Surplus (Deficit) Before Debt & Capital	6,265,857	5,323,514	5,927,606	5,786,090	462,577
Debt Service Revenue	997,567	856,553	819,042	781,132	(75,421)
Principal Payments	(796,035)	(675,798)	(639,849)	(625,402)	50,396
Interest Expense	(162,696)	(141,552)	(139,993)	(115,780)	25,772
Principal Payments- Utility Fund	(38,836)	(39,203)	(39,200)	(39,950)	(747)
Net Debt	-	-	-	-	-
Capital Expenditures	(3,975,740)	(9,121,630)	(4,253,772)	(10,554,257)	(1,432,627)
Less: Grant Funded Project Reimbursements	1,830,088	3,585,076	1,271,871	1,812,312	(1,772,764)
Net District Funded Capital	(2,145,652)	(5,536,554)	(2,981,901)	(8,741,945)	(3,205,391)
Total Surplus(Deficit)	\$ 4,120,205	\$ (213,040)	\$ 2,945,705	\$ (2,955,855)	\$ (2,742,814)
<u>Recap by Fund</u>					
Water	\$ 443,730	\$ (1,086,495)	\$ (512,787)	\$ (2,618,287)	\$ (1,531,793)
Sewer	1,101,209	(665,613)	1,234,977	(1,830,829)	(1,165,217)
General Fund	2,575,267	1,539,067	2,223,492	1,493,262	(45,805)
Total Surplus(Deficit)	\$ 4,120,206	\$ (213,040)	\$ 2,945,682	\$ (2,955,855)	\$ (2,742,814)
Total Debt Outstanding	\$ 5,607,376	\$ 4,782,631	\$ 4,827,963	\$ 4,162,611	\$ (620,020)
Total Property Tax	\$ 5,592,639	\$ 5,411,418	\$ 5,411,412	\$ 5,552,953	\$ 141,535

All District Combined by Category

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

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fee	\$ 8,547,150	\$ 8,713,528	\$ 8,735,649	\$ 9,221,891	\$ 508,363
Flat Permit & Inspection Fees	35,343	36,000	35,578	36,000	-
Permit & Inspect. Fees at Cost	12,582	17,000	15,345	15,000	(2,000)
Connection Fees	152,025	30,000	54,291	30,000	-
Tax Revenue	1,674,776	1,969,908	1,915,073	2,106,942	137,034
Sidewalk Assessment Revenue	18,732	19,184	23,370	23,843	4,659
Grant Revenue	303,228	353,137	323,475	361,192	8,055
Rental Income	26,906	27,850	23,000	34,350	6,500
Other	207,982	209,630	209,150	216,980	7,351
Total Revenues	10,978,724	11,376,237	11,334,931	12,046,198	669,961
Operating Expenses					
Personnel cost	5,675,533	6,161,885	5,952,487	6,382,091	220,205
Professional Services	289,766	529,639	337,943	556,000	26,361
Charges & Services	854,249	980,544	865,253	992,440	11,896
Materials & Supplies	903,111	1,089,503	1,011,502	1,150,913	61,410
Insurance	145,371	147,003	146,302	148,113	1,110
Utilities	459,232	460,736	480,991	487,002	26,266
Governance & Support Services	(92,001)	(91,989)	(92,003)	(91,996)	(7)
Project recovery - Water	(369,729)	(448,298)	(373,208)	(466,727)	(18,429)
Project recovery - Sewer	(94,653)	(122,340)	(99,304)	(122,340)	-
Depreciation	1,444,240	1,520,362	1,518,828	1,565,110	44,748
Total Operating Expenses	9,215,119	10,227,046	9,748,791	10,600,606	373,560
Net Operating Income	1,763,605	1,149,191	1,586,140	1,445,592	296,401
Non-Operating Revenue and Expenses					
Property Tax	2,956,231	2,620,637	2,712,976	2,700,309	79,672
Property Tax used for Debt Service	961,632	820,873	783,363	745,702	(75,171)
Interest Income	102,766	65,400	138,070	128,252	62,852
Assessment	35,935	35,680	35,679	35,430	(250)
Proceeds from asset Sales	23,714	720	23,413	720	-
Other	69,010	61,140	60,300	60,540	(600)
Pension Asset Amortization	(224,755)	(254,412)	(222,209)	(286,740)	(32,328)
County Collection Fee	(93,708)	(93,936)	(112,143)	(114,432)	(20,496)
Interest Expense	(162,696)	(141,552)	(139,993)	(115,780)	25,772
Debt Service - Principal	(796,035)	(675,798)	(639,849)	(625,402)	50,396
Total Non-Operating Revenue (Expenses)	2,872,094	2,438,752	2,639,606	2,528,599	89,847
Net Income before Other Non-Operating	4,635,699	3,587,943	4,225,746	3,974,190	386,248
Other Non Operating					
Capital Grant Revenue	1,819,768	3,585,076	1,271,065	1,812,312	(1,772,764)
Contributed Capital	10,320	-	806	-	-
Capital outlay	(545,634)	(4,083,375)	(1,497,476)	(2,453,232)	1,630,143
Change in Fund Balance / Net Position	5,920,153	3,089,644	4,000,141	3,333,270	243,627
Net Income before Other Non-Operating					
Depreciation	1,444,240	1,520,362	1,518,828	1,565,110	44,748
Pension Asset Amortization	224,755	254,412	222,209	286,740	32,328
Principal Payments- Utility Fund	(38,836)	(39,203)	(39,200)	(39,950)	(747)
CapitalExpenditures	(3,430,106)	(5,038,255)	(2,756,296)	(8,101,025)	(3,062,770)
	(1,799,947)	(3,302,684)	(1,054,459)	(6,289,125)	(2,986,441)
Total Surplus(Deficit)	\$ 4,120,206	\$ (213,040)	\$ 2,945,682	\$ (2,955,855)	\$ (2,742,814)
Recap by Fund					
Water	\$ 443,730	\$ (1,086,495)	\$ (512,787)	\$ (2,618,287)	\$ (1,531,793)
Sewer	1,101,209	(665,613)	1,234,977	(1,830,829)	(1,165,217)
General Fund	2,575,267	1,539,067	2,223,492	1,493,262	(45,805)
Total Surplus(Deficit)	\$ 4,120,206	\$ (213,040)	\$ 2,945,682	\$ (2,955,855)	\$ (2,742,814)
Total Debt Outstanding	\$ 4,772,504	\$ 4,112,963	\$ 4,112,963	\$ 3,428,087	\$ (684,876)
Total Property Tax	\$ 5,592,639	\$ 5,411,418	\$ 5,411,412	\$ 5,552,953	\$ 141,535

Property Tax Revenue Schedule

TCPUD receives property tax from both Placer County and El Dorado County. The following schedule shows 79% of the property tax revenue is from Placer County, which is where most of TCPUD's services are provided.

Since TCPUD fiscal year is a calendar year and both counties have fiscal years ending June 30, the budgeted property tax revenue spans two fiscal years 2014-2015 (January – June) and 2015-2016 (July – December).

	2014 Jan-Dec Budget	2014 Jan-Dec Projection	Percent Change	2015 Jan-Dec Budget	% of Total	Projection vs. Budget Percent Change
General Tax Revenue						
Placer County	\$ 4,301,028	\$ 4,301,028	0.0%	\$ 4,387,049	79.0%	2.0%
El Dorado County	1,110,384	1,110,384	0.0%	1,165,904	21.0%	5.0%
Total General	<u>\$ 5,411,412</u>	<u>\$ 5,411,412</u>	<u>0.0%</u>	<u>\$ 5,552,953</u>	<u>100.0%</u>	<u>2.6%</u>

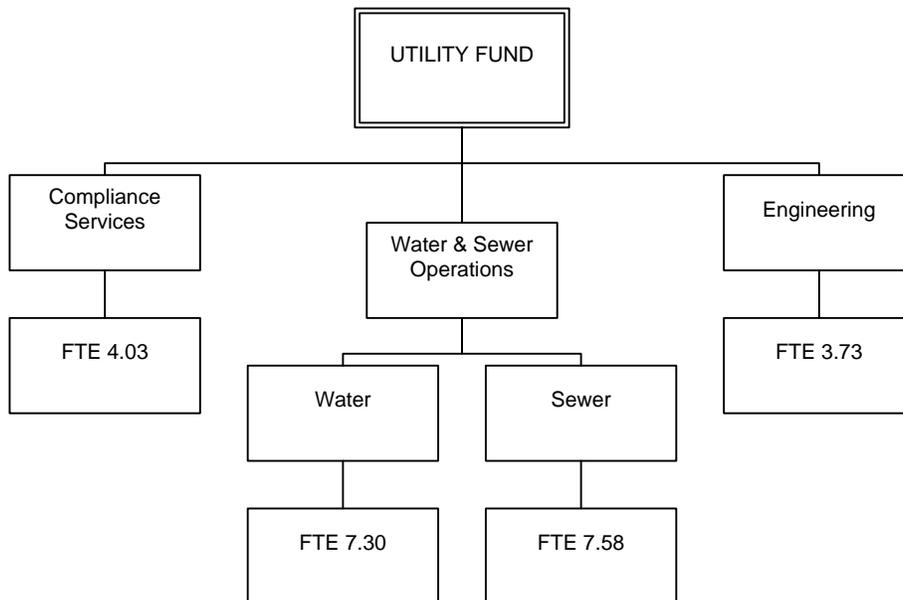
	2014 Jan-Dec Budget	Percent of General	2014 Jan-Dec Projection	Percent of General	2015 Jan-Dec Budget	% of Total	Projection vs. Budget Percent Change
General for Debt Service	\$ 820,873	15.2%	\$ 783,363	14.5%	\$ 745,702	13.4%	-4.8%
Parks	1,651,362	30.5%	1,624,365	30.0%	1,805,273	32.5%	11.1%
Recreation	318,540	5.9%	290,708	5.4%	301,669	5.4%	3.8%
Property Taxes to Capital and Reserves	<u>2,620,637</u>	<u>48.4%</u>	<u>2,712,976</u>	<u>50.1%</u>	<u>2,700,309</u>	<u>48.6%</u>	<u>-0.5%</u>
	<u>\$ 5,411,412</u>	<u>100.0%</u>	<u>5,411,412</u>	<u>100.0%</u>	<u>\$ 5,552,953</u>	<u>100.0%</u>	<u>9.6%</u>

UTILITY FUND



Highlands Tank

The Utility Fund includes water, sewer, compliance services, and engineering. These are the services required to deliver water and sewer operations and capital projects. Later in this section, each area will be presented as its own distinct area.



Utility Fund Budget Schedule

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

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fee	\$ 3,814,920	\$ 4,074,183	\$ 4,093,382	\$ 4,342,084	\$ 267,901
Base - Residential	2,705,965	2,650,152	2,663,290	2,858,048	207,896
Base-Commercial	190,140	250,608	268,317	261,570	10,962
Base - Fire Protection Svcs	152,334	160,188	156,510	169,740	9,552
Flat Permit & Inspection Fees	35,343	36,000	35,578	36,000	-
Permit & Inspect. Fees at Cost	12,582	17,000	15,345	15,000	(2,000)
Lake Forest Revenue	150,080	-	-	-	-
Lake Forest Late Fees	231	-	-	-	-
Consumption - Residential	754,658	819,840	757,026	771,474	(48,366)
Consumption - Commercial	299,754	309,658	342,376	337,375	27,717
Connection Fees	152,025	30,000	54,291	30,000	-
Grant Revenue	-	35,850	-	35,850	-
Other	68,756	66,613	64,674	77,923	11,310
Total revenue	8,336,788	8,450,092	8,450,789	8,935,064	484,972
Operating Expenses					
Personnel cost	1,853,794	1,951,058	1,937,125	1,995,551	44,493
Professional Services	21,550	50,000	47,900	25,000	(25,000)
Charges & Services	327,301	387,563	320,600	356,432	(31,131)
Materials & Supplies	431,784	530,987	487,702	565,389	34,402
Insurance	51,291	50,618	49,989	50,943	325
Utilities	257,425	271,300	270,900	280,104	8,804
Governance & Support Services	993,097	1,051,279	957,557	1,000,780	(50,499)
Engineering Allocation	1,340,524	1,620,075	1,415,353	1,792,504	172,429
Project recovery - Water	(53,169)	(10,000)	(42,000)	(20,000)	(10,000)
Project recovery - Sewer	(94,653)	(122,340)	(99,304)	(122,340)	-
Depreciation	1,444,240	1,520,362	1,518,828	1,565,110	44,748
Capital outlay	-	-	-	-	-
Total Operating Expenses	6,573,184	7,300,901	6,864,650	7,489,472	188,571
Net Operating Income	1,763,604	1,149,191	1,586,139	1,445,592	296,401
Non-Operating Revenue and Expenses					
Property Tax	23,287	23,290	23,288	23,290	-
Interest Income	104,964	60,000	86,380	80,787	20,787
Assessment	21,669	21,665	21,664	21,665	-
Proceeds from asset Sales	23,414	360	23,413	360	-
Other	66,270	60,060	60,050	60,060	-
Pension Asset Amortization	(116,947)	(149,856)	(117,653)	(217,661)	(67,805)
Interest Expense	(6,120)	(5,752)	(5,752)	(5,005)	747
Total Non-Operating Revenue (Expenses)	116,537	9,767	91,390	(36,504)	(46,271)
Net Income before Other Non-Operating	1,880,141	1,158,958	1,677,529	1,409,087	250,130
Other Non Operating					
Capital Grant Revenue	1,571,746	496,175	202,869	500,000	3,825
Contributed Capital	807	-	806	-	-
Change in Net Position	3,452,694	1,655,133	1,881,204	1,909,087	253,955
Adjustments for Cash Flow					
Depreciation	1,444,240	1,520,362	1,518,828	1,565,110	44,748
Pension Asset Amortization	116,947	149,856	117,653	217,661	67,805
Debt Service Principal	(38,836)	(39,203)	(39,200)	(39,950)	(747)
Capital expenditures	(3,430,106)	(5,038,255)	(2,756,296)	(8,101,025)	(3,062,770)
Total Adjustments for Cash Flow	(1,907,755)	(3,407,240)	(1,159,015)	(6,358,204)	(2,950,964)
Total Surplus(Deficit)	\$ 1,544,939	\$ (1,752,107)	\$ 722,189	\$ (4,449,117)	\$ (2,697,009)
Recap by Department					
Water	\$ 443,730	\$ (1,086,495)	\$ (512,787)	\$ (2,618,287)	\$ (1,531,793)
Sewer	1,101,209	(665,613)	1,234,977	(1,830,829)	(1,165,217)
Total Surplus(Deficit)	\$ 1,544,939	\$ (1,752,107)	\$ 722,189	\$ (4,449,117)	(2,697,009)

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. Since the completion of the 2009 study, there have been changes to the TCPUD's customers and costs that 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 as provided under the Proposition 218 process, they were never fully implemented.

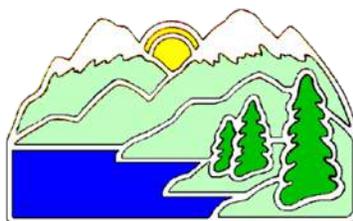
The 2014 implemented rates are 21.1% lower for water and 24.1% lower for sewer. The development of this study examines the adequacy of the existing current water and sewer rates, provides the basis for adjustments to rates, and seeks to adequately and equitably fund the operating and capital needs of the TCPUD. The 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 the TCPUD's website.

The 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.



This Page intentionally left blank



**Tahoe City
Public Utility District**

Overview

We serve approximately 4,214 residential and commercial water connections and provide quality drinking water in five separate systems through 425,000 feet of water pipe, which serves approximately half of the homes and businesses in the TCPUD.

The four separate systems are:

- Tahoe City System
- Alpine Peaks System
- McKinney/Quail System
- Rubicon System
- Tahoe Truckee Forest Tract

The water sources include deep groundwater wells, as well as treated surface water, to provide clean, healthy drinking water that meets 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.

Water Department 2015 Priorities

- Provide increased support and management for master planning
- Implement additional CMMS tools for improving reporting, tracking and utilization data access
- Evaluate and provide appropriate staffing hires and changes to assure efficient, effective operations
- Complete all fleet replacement planning and purchasing
- Provide employees assistance and support in obtaining training and professional certifications
- Provide training and resources to maintain a safe work environment and safe work practices
- Maintain current efficiency and performance indicators within the same budget levels with use of technology, modernization of facilities and capital investments
- Review and recommend Utilities-related content updates and changes to District website
- Complete six satellite control panel upgrades
- Plan for all impacts and projects related to water system acquisitions
- Begin initial implementation of Badger BEACON Meter Reading System pilot program
- Complete Tahoe City Main Production Water Meter Replacements
- Complete replacement of approximately 25% of two-inch water meters to compound meters to reduce non-revenue water

The following page shows the Water Summary by expense category. New this year is the engineering allocation expense under operating expense, which includes both engineering and compliance services cost. In past years, the cost of engineering and compliance services were not reflected in the cost of water. These costs have always been considered part of the water operations however not shown inside of the water budget.

Water Combined Budget Schedule

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

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
Base - Residential	\$ 2,705,965	\$ 2,650,152	\$ 2,663,290	\$ 2,858,048	\$ 207,896
Base-Commercial	190,140	250,608	268,317	261,570	10,962
Base - Fire Protection Svcs	152,334	160,188	156,510	169,740	9,552
Flat Permit & Inspection Fees	18,835	18,962	18,769	18,347	(615)
Permit & Inspect. Fees at Cost	6,705	8,954	8,095	7,645	(1,309)
Lake Forest Revenue	150,080	-	-	-	-
Lake Forest Late Fees	231	-	-	-	-
Consumption - Residential	754,658	819,840	757,026	771,474	(48,366)
Consumption - Commercial	299,754	309,658	342,376	337,375	27,717
Connection Fees	135,000	15,000	29,164	15,000	-
Grant Revenue	-	18,883	-	35,850	16,967
Other	51,696	25,680	38,195	25,680	-
Total revenue	4,465,398	4,277,925	4,281,742	4,500,729	222,804
Operating Expenses					
Personnel cost	933,155	880,836	921,486	910,051	29,215
Professional Services	18,901	35,500	33,400	23,000	(12,500)
Charges & Services	141,123	180,620	185,000	189,282	8,662
Materials & Supplies	260,401	276,038	270,602	294,594	18,556
Insurance	26,522	24,625	24,000	23,232	(1,393)
Utilities	187,392	194,600	196,600	201,000	6,400
Governance & Support Services	523,397	520,196	505,162	506,627	(13,569)
Engineering Allocation	714,408	853,346	746,673	928,052	74,706
Project recovery - Water	(53,169)	(10,000)	(42,000)	(20,000)	(10,000)
Depreciation	816,596	889,862	890,303	889,289	(573)
Total Operating Expenses	3,568,726	3,845,623	3,731,226	3,945,127	99,504
Net Operating Income	896,672	432,302	550,516	555,602	123,300
Non-Operating Revenue and Expenses					
Property Tax	23,287	23,290	23,288	23,290	-
Interest Income	52,482	30,000	43,190	40,393	10,393
Assessment	21,669	21,665	21,664	21,665	-
Proceeds from asset Sales	11,707	180	11,707	180	-
Other	33,135	30,030	30,025	30,030	-
Pension Asset Amortization	(58,771)	(78,934)	(56,437)	(103,820)	(24,886)
Interest Expense	(6,120)	(5,752)	(5,752)	(5,005)	747
Total Non-Operating Revenue (Expenses)	77,389	20,479	67,685	6,733	(13,746)
Net Income before Other Non-Operating	974,061	452,781	618,201	562,336	109,554
Other Non Operating					
Capital Grant Revenue	1,571,746	496,175	202,869	500,000	3,825
Contributed Capital	807	-	806	-	-
Change in Net Position	\$ 2,546,614	\$ 948,956	\$ 821,876	\$ 1,062,336	\$ 113,379
Adjustments for Cash Flow					
Depreciation	816,596	889,862	890,303	889,289	(573)
Pension Asset Amortization	58,771	78,934	56,437	103,820	24,886
Debt Service Principal	(38,836)	(39,203)	(39,200)	(39,950)	(747)
Capital Expenditures	(2,939,415)	(2,965,044)	(2,242,203)	(4,633,782)	(1,668,738)
	(2,102,884)	(2,035,451)	(1,334,663)	(3,680,623)	(1,645,172)
Total Surplus(Deficit)	\$ 443,730	\$ (1,086,495)	\$ (512,787)	\$ (2,618,287)	\$ (1,531,793)

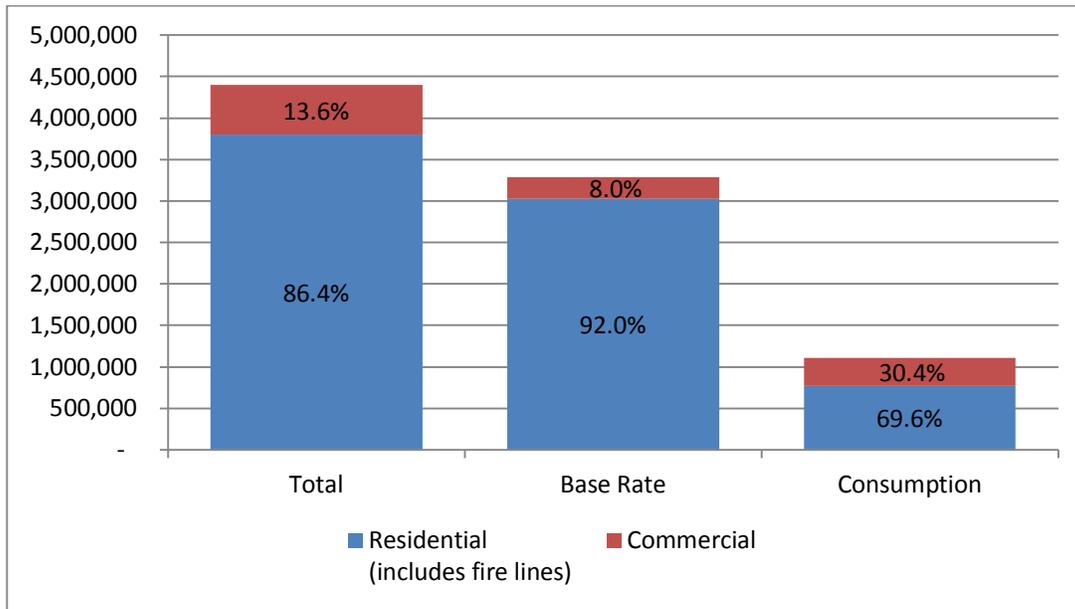
Summary of Operations

Revenue Overview

Overall total water revenue is up budget-to-budget by \$222,804, or 5.2%. This is a direct result of the 2014 water and sewer rate study and Board direction to adjust rates so needed capital improvements can move forward. Permit and inspection fees from Compliance Services are also allocated to the water department along with grant revenue secured under 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. Based on the water and sewer rate study's revenue requirement analysis, and the results of the cost of service analysis, residential rates were increased slightly more than commercial customers.

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



Personnel Overview and Expense

Personnel costs are the direct cost incurred by water employees and are budgeted to increase by approximately \$29,215 or 3.3% due to general salary and benefit increases. The increase also includes a 0.25 FTE for an additional part time seasonal person.

Full Time Equivalents (FTE)	2014	2015	Change in	
			FTE	%
Full time Year Round	7.01	6.80	(0.21)	-3.0%
Part Time / Seasonal	0.25	0.50	0.25	100.0%
	7.26	7.30	0.04	0.6%

Excluding personnel cost increase, water costs are budgeted to increase by \$79,289, or 2.4% budget on budget. The largest increase is in engineering allocation in the amount of \$74,706. Engineering allocation includes water's share of Engineering, Projects, Special Studies, and Compliance Services (formerly Technical Services) as a percentage of direct water and sewer expenses.

Water Rate Schedule

Residential Rates – the following schedule shows the 2015 through 2019 Board-approved residential rates developed as a result of Proposition 218 process.

Residential CONSUMPTION Rate Schedule							
Rate Code	Monthly Water Consumption Charges Per 1,000 Gallons		Monthly Water Consumption Per 1,000 gallons				
Monthly	<i>(Add to Residential Water Base Rate Below)</i>		2015	2016	2017	2018	2019
Added to applicable Residential Rate code	Tier 1	0 - 8,000 gallons	\$1.91	\$2.09	\$2.29	\$2.48	\$2.68
	Tier 2	8,001 - 20,000	\$2.61	\$2.87	\$3.15	\$3.38	\$3.64
	Tier 3	20,001 - 40,000	\$3.88	\$4.27	\$4.61	\$4.93	\$5.32
	Tier 4	40,001 and above	\$8.25	\$8.25	\$8.25	\$8.25	\$8.25

Residential Water BASE Rate Schedule							
(To determine water bill select the water base rate that applies to you + consumption from above)							
Rate Code	Standard base rate by meter size	Water Connection Fee	Monthly Water Charges <i>plus consumption</i>				
Monthly			2015	2016	2017	2018	2019
150	3/4"	\$2,500	\$59.00	\$62.50	\$66.25	\$70.25	\$74.50
151	1"	\$3,000	\$89.00	\$94.25	\$100.00	\$106.00	\$112.25
152	1 1/4"	\$4,500	\$114.75	\$121.75	\$129.00	\$136.75	\$145.00
153	1 1/2"	\$6,000	\$136.25	\$144.50	\$153.25	\$162.50	\$172.25
154	2"	\$9,600	\$183.50	\$194.50	\$206.25	\$218.75	\$232.00
155	3"	\$21,000	\$277.75	\$294.50	\$312.25	\$331.00	\$350.75
156	4"	As determined	\$365.75	\$387.75	\$411.00	\$435.75	\$462.00
157	6"	As determined	\$549.25	\$582.25	\$617.25	\$654.25	\$693.50
TBD	Unmetered Rate (base rate + (annualized consumption x consumption rate/1,000))		\$77.42	\$82.69	\$88.39	\$94.14	\$100.28
OR							
Rate Code	Combined Fire Service (CFS) base rate by meter size	Water Connection Fee	Monthly Water Charges <i>plus consumption</i>				
Monthly			2015	2016	2017	2018	2019
TBD	CFS - 3/4"	\$2,500	\$81.25	\$86.10	\$91.25	\$96.75	\$102.60
TBD	CFS - 1"	\$3,000	\$88.70	\$94.00	\$99.65	\$105.65	\$112.00
TBD	CFS - 1.5"	\$6,000	\$133.50	\$141.40	\$150.00	\$159.00	\$168.45
TBD	CFS - 2"	\$9,600	\$148.35	\$157.15	\$166.65	\$176.65	\$187.15
TBD	>2"	As determined					

Private Fire Protection and / or Private Fire Hydrant BASE Rate Schedule							
(Only applies to customers with an approved private fire protection service or a private fire hydrant)							
(If applicable, add to standard base rate)							
Rate Code		Water Connection Fee	Monthly Water Charges <i>plus consumption</i>				
Monthly			2015	2016	2017	2018	2019
TBD	Private Fire Protection ¹ (per inch diameter)	As determined	\$29.70	\$31.50	\$33.40	\$35.40	\$37.50
TBD	Private Fire Hydrant (per inch diameter)	As determined	\$29.70	\$31.50	\$33.40	\$35.40	\$37.50

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

Commercial Rates– the following schedule shows the 2015 through 2019 Board-approved commercial rates developed as a result of Proposition 218 process. The approved rates include a new monthly Supplemental Infrastructure fee of \$28.00 for commercial customers who do not pay property tax. The new fee is to be used for water capital improvements.

Commercial CONSUMPTION Rate Schedule							
Rate Code Monthly	Monthly Water Consumption Charges Per 1,000 Gallons <i>(Add to Commercial Water Base Rate Below)</i>		Monthly Water Consumption Per 1,000 gallons				
			2015	2016	2017	2018	2019
Added to applicable Comm Code	Tier 1 0 - 8,000 gallons		\$5.63	\$5.81	\$5.99	\$6.35	\$6.74
	Tier 2 8,001 - 20,000		\$5.73	\$5.86	\$5.99	\$6.35	\$6.74
	Temporary Water Usage Charge (Hydrant meter)		\$5.73	\$5.86	\$5.99	\$6.35	\$6.74

Commercial Water BASE Rate Schedule (To determine water bill select the water base rate that applies to you + consumption from above)								
Rate Code Monthly	Standard base rate by meter size	Water Connection Fee	Monthly Water Charges <i>plus consumption</i>					
			2015	2016	2017	2018	2019	
121	3/4"	\$2,500	\$71.00	\$75.25	\$79.75	\$84.50	\$89.50	
122	1"	\$3,000	113.50	120.25	127.50	135.25	143.25	
123	1 1/4"	\$4,500	137.75	146.00	154.75	164.00	173.75	
124	1 1/2"	\$6,000	165.25	175.25	185.75	197.00	208.75	
125	2"	\$9,600	221.50	234.75	248.75	263.75	279.50	
126	2 1/2"	As determined	276.75	293.25	310.75	329.50	349.25	
127	3"	\$21,000	331.75	351.75	372.75	395.00	418.75	
128	4"	As determined	438.75	465.00	493.00	522.50	553.75	
129	6"	As determined	657.25	696.75	738.50	782.75	829.75	
130	8"	As determined	879.75	932.50	988.50	1,047.75	1,110.50	
Rate Code Monthly	OR Combined Fire Service (CFS) base rate by meter size		Water Connection Fee	Monthly Water Charges <i>plus consumption</i>				
				2015	2016	2017	2018	2019
TBD	CFS - 3/4"	\$2,500	\$93.25	\$98.85	\$104.75	\$111.00	\$117.60	
TBD	CFS - 1"	\$3,000	\$100.70	\$106.75	\$113.15	\$119.90	\$127.00	
TBD	CFS - 1.5"	\$6,000	\$158.00	\$167.40	\$177.50	\$188.25	\$199.45	
TBD	CFS - 2"	\$9,600	\$172.85	\$183.15	\$194.15	\$205.90	\$218.15	
TBD	>2"	As determined						

Private Fire Protection and / or Private Fire Hydrant BASE Rate Schedule (Only applies to customers with an approved private fire protection service or a private fire hydrant) (If applicable, add to standard base rate)							
Rate Code Monthly		Water Connection Fee	Monthly Water Charges <i>plus consumption</i>				
			2015	2016	2017	2018	2019
TBD	Private Fire Protection ¹ (per inch diameter)	As determined	\$29.70	\$31.50	\$33.40	\$35.40	\$37.50
TBD	Private Fire Hydrant (per inch diameter)	As determined	\$29.70	\$31.50	\$33.40	\$35.40	\$37.50

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

Supplemental Infrastructure Fee (Commercial customers who do not pay property tax to TCPUD add to Base Rate)						
Rate Code Monthly	Supplemental Infrastructure Fee:	Monthly Water Charges <i>plus consumption</i>				
		2015	2016	2017	2018	2019
TBD	Water	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00

Water Department Budget Schedules

The following two budget schedules follow for Water Production 20.11 and Storage, Transmission and Distribution 20.12.

Water Production 20.11					\$ Chg
	Actual	Budget	Projected	Budget	2015 Bud to
	2013	2014	2014	2015	Bud 2014
					inc. (dec.)
Revenues					
Base - Residential	\$ 2,705,965	\$ 2,650,152	\$ 2,663,290	\$ 2,858,048	\$ 207,896
Base-Commercial	190,140	250,608	268,317	261,570	10,962
Base - Fire Protection Svs	152,334	160,188	156,510	169,740	9,552
Lake Forest Revenue	150,080	-	-	-	-
Lake Forest Late Fees	231	-	-	-	-
Consumption - Residential	754,658	819,840	757,026	771,474	(48,366)
Consumption - Commercial	299,754	309,658	342,376	337,375	27,717
Connection Fees	135,000	15,000	29,164	15,000	
Other	51,696	25,680	38,195	25,680	-
Total revenue	4,439,858	4,231,126	4,254,878	4,438,887	207,761
Operating Expenses:					
Personnel cost	451,922	428,724	437,312	433,144	4,420
Professional Services	2,347	10,750	9,200	4,500	(6,250)
Charges & Services	75,427	88,886	87,500	91,127	2,241
Materials & Supplies	56,651	84,103	84,102	85,003	900
Insurance	12,042	12,420	12,000	10,860	(1,560)
Utilities	131,203	146,800	149,800	151,000	4,200
Governance & Support Services	244,691	252,542	241,546	240,139	(12,403)
Engineering Allocation	327,550	376,406	350,492	416,067	39,661
Project recovery - Water	(53,169)	(10,000)	(20,000)	(10,000)	-
Depreciation	129,870	114,023	114,024	113,964	(59)
Total Operating Expenses	1,378,534	1,504,654	1,465,976	1,535,804	31,150
Net Operating Income	\$ 3,061,324	\$ 2,726,472	\$ 2,788,902	\$ 2,903,083	\$ 176,611

Storage, Transmission and Distribution 20.12					\$ Chg
	Actual	Budget	Projected	Budget	2015 Bud to
	2013	2014	2014	2015	Bud 2014
					inc. (dec.)
Operating Expenses:					
Personnel cost	\$ 481,233	\$ 452,112	\$ 484,174	\$ 476,907	\$ 24,795
Professional Services	16,554	24,750	24,200	18,500	(6,250)
Charges & Services	65,696	91,734	97,500	98,155	6,421
Materials & Supplies	203,750	191,935	186,500	209,591	17,656
Insurance	14,480	12,205	12,000	12,372	167
Utilities	56,189	47,800	46,800	50,000	2,200
Governance & Support Services	278,706	267,654	263,616	266,488	(1,166)
Engineering Allocation	376,176	400,235	382,516	462,760	62,524
Project recovery-Water	-	-	(22,000)	(10,000)	(10,000)
Depreciation	671,868	763,077	763,080	762,708	(369)
Capital outlay	-	-	-	-	-
Total Operating Expenses	2,164,652	2,251,502	2,238,386	2,347,481	95,978
Net Operating Income	\$ (2,164,652)	\$ (2,251,502)	\$ (2,238,386)	\$ (2,347,481)	\$ (95,978)

2015 Water Capital Improvement Plan

Below is 2015 first year of the Five Year Capital Plan for the Water Department. The primary focus of the capital plan in 2015 is the West Lake Tahoe Regional Water Treatment Plant, Tahoe City Well No. 1 replacement, and Highway 89 conductor Casing Crossings. The remainder of the projects focuses on distribution system improvements to improve fire flows, and replacing or rehabilitating aging and/or leaking infrastructure.

The West Lake Tahoe Regional Water Treatment Plant total project cost is estimated to cost \$9,384,393 and will take three years to construct. Staff has identified approximately \$500,000 in grant funding and is aggressively seeking additional funding through California Proposition 1, Water Bond approved on November 4, 2014.

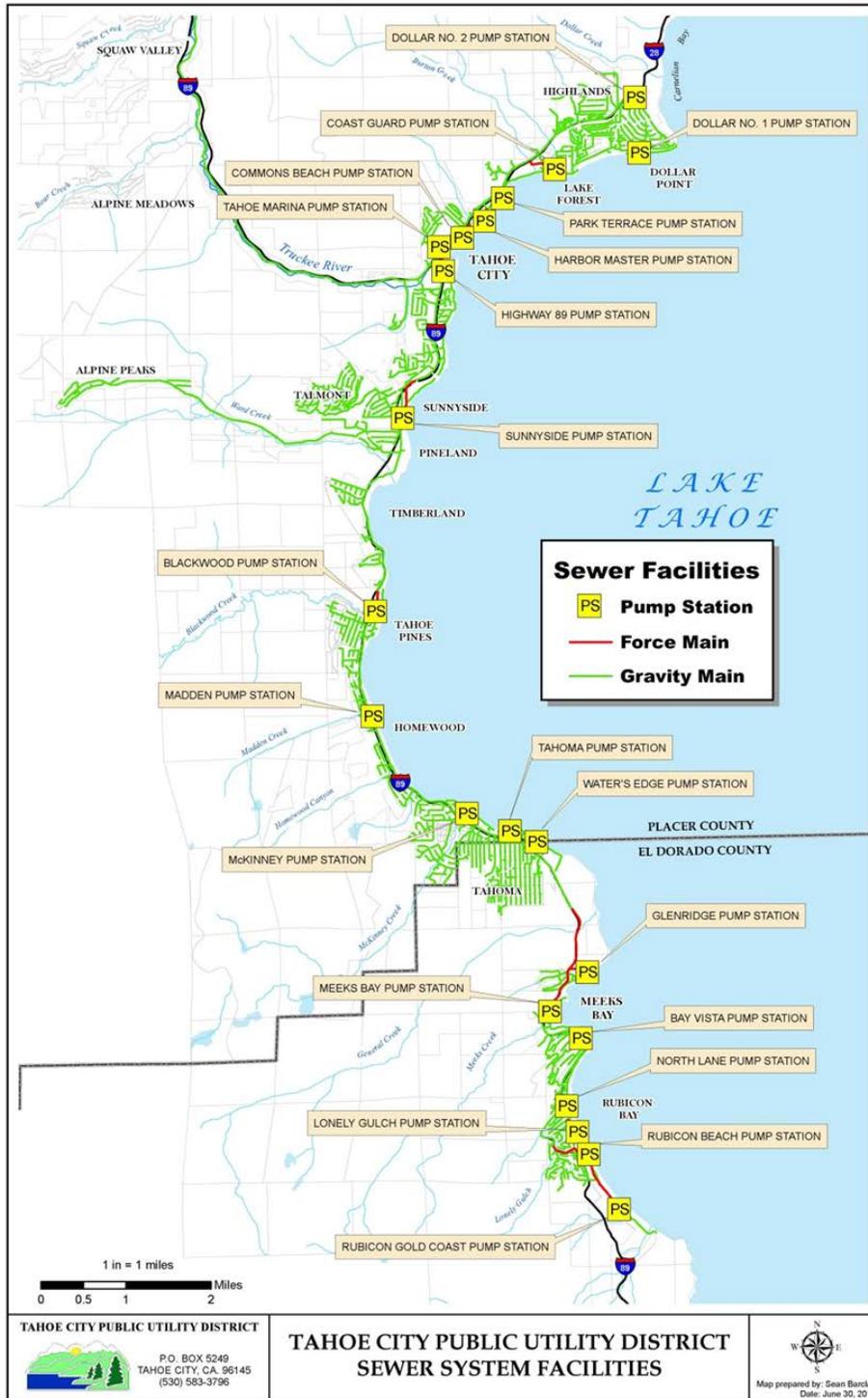
					Water 2015 Capital Budget					
					Asset Category	Upgrade / Replacement	Water System	Project Phase	Project Budget	
ENGINEERING PROJECTS										
	Public Projects Relocations/Upgrades (EIP)	DIST	REPLACE	ALL	P&D/CONST	\$	44,242			
8156	Grouse Drive WLR	TRANS	REPLACE	MQ	CONST		4,000			
	Upper Ellis Road WLR	TRANS	REPLACE	MQ						
8157	TC Well No. 1 (Bunker) Replacement	SOURCE	REPLACE	TC	CONST		711,235			
8160	Highway 89 Conductor Casing Crossings	TRANS	UPGRADE	ALL	P&D/CONST		402,350			
8126	West Lake Tahoe Regional Water Treatment Plant	SOURCE	UPGRADE	MQ	P&D		1,191,771			
8151	Bunker Water Tank Replacement	STORAGE	REPLACE	TC	P&D		269,282			
8144	TC Main Emergency Water Supply Project	SOURCE	UPGRADE	TC	P&D/CONST		821,638			
	Lake Forest Water System - Abandon Existing LFWC Facilities	DIST	UPGRADE	TC	CONST		30,000			
NEW	Highlands Easements Service Line Replacements	DIST	REPLACE	TC	P&D		162,432			
	Rubicon Service Line Replacements (Polybutylene)	DIST	REPLACE	RU						
	Ellis to Lagoon WLR	DIST	REPLACE	MQ	P&D		63,600			
SUBTOTAL							\$	3,700,551		
OPERATIONAL PROJECTS										
8154	Rocky Ridge Tank Recoating	STORAGE	REPLACE	TC	CONST		26,406			
NEW	Quail Tank Recoating (Interior/ Exterior)	STORAGE	REPLACE	MQ	P&D/CONST		312,900			
	Lower Highlands Booster Pump Station Improvements	TRANS	REPLACE	TC	CONST		120,000			
NEW	Tahoe City Main Production Meter Replacements	TRANS	REPLACE	TC	CONST		64,804			
NEW	Large Commercial/Domestic Meter Replacement Program	DIST	REPLACE	ALL	CONST		35,547			
8161	Rubicon Tank No. 1 Interior Coating	STORAGE	REPLACE	RU	P&D		47,075			
SUBTOTAL							\$	606,731		
GRAND TOTAL EXPENDITURE						\$	4,307,282			
Water's Share of Vehicle Purchases							326,500			
TOTAL EXPENDITURE						\$	4,633,782			

Additional information on the capital plan can be found in the 2015-2019 Five-Year Capital Plan Section.

Sewer Department

Wastewater Collection and Export Policy Statement

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



Sewer Overview

We serve approximately 7,636 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 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.

Sewer Department 2015 Sewer Priorities

- Complete Marina Generator Project
- Provide increased support and management for master planning
- Implement additional CMMS tools for improving reporting, tracking and utilization data access
- Evaluate and provide appropriate staffing hires and changes to assure efficient, effective operations
- Complete all fleet replacement planning and purchasing
- Provide employees assistance and support in obtaining training and professional certifications
- Provide training and resources to maintain a safe work environment and safe work practices
- Maintain current efficiency and performance indicators within the same budget levels with use of technology, modernization of facilities and capital investments
- Review and recommend Utilities-related content updates and changes to District website
- Complete inspection of the JSF Burton Creek Siphon
- Complete pump station bypass ports at 50% of Pump Stations - Dollar II, Waters Edge, North Lane, Lonely Gulch, Rubicon Beach, Tahoma, Hwy 89, Glenridge
- Complete Emergency Response Planning and Equipment Purchases for Bypass of Sewer Facilities
- Complete televising of 20% of District Sewer Main
- Complete hydro cleaning of 50% of District Sewer Mains



Manhole Maintenance

Sewer Combined Budget Schedule

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

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ 3,814,920	\$ 4,074,183	\$ 4,093,382	\$ 4,342,084	\$ 267,901
Flat Permit & Inspection Fees	16,508	17,038	16,809	17,653	615
Permit & Inspect. Fees at Cost	5,877	8,046	7,250	7,355	(691)
Connection Fees	17,025	15,000	25,127	15,000	-
Grant Revenue	-	16,967	-	-	(16,967)
Other	17,060	40,933	26,479	52,243	11,310
Total revenue	3,871,390	4,172,167	4,169,047	4,434,335	262,168
Operating Expenses					
Personnel cost	920,639	1,070,222	1,015,639	1,085,500	15,278
Professional Services	2,649	14,500	14,500	2,000	(12,500)
Charges & Services	186,178	206,943	135,600	167,150	(39,793)
Materials & Supplies	171,383	254,949	217,100	270,795	15,846
Insurance	24,769	25,993	25,989	27,711	1,718
Utilities	70,033	76,700	74,300	79,104	2,404
Governance & Support Services	469,700	531,083	452,395	494,153	(36,930)
Engineering Allocation	626,116	766,729	668,679	864,452	97,723
Project recovery-Sewer	(94,653)	(122,340)	(99,304)	(122,340)	-
Depreciation	627,644	630,500	628,525	675,821	45,321
Total Operating Expenses	3,004,458	3,455,279	3,133,423	3,544,346	89,067
Net Operating Income	866,932	716,888	1,035,623	889,989	173,101
Non-Operating Revenue and Expenses					
Interest Income	52,482	30,000	43,190	40,393	10,393
Proceeds from asset Sales	11,707	180	11,707	180	-
Other	33,135	30,030	30,025	30,030	-
Pension Asset Amortization	(58,176)	(70,922)	(61,216)	(113,841)	(42,919)
Total Non-Operating Revenue (Expenses)	39,148	(10,712)	23,706	(43,238)	(32,526)
	906,080	706,176	1,059,329	846,752	140,575
Change in Net Position	906,080	706,176	1,059,329	846,752	140,575
Adjustments for Cash Flow					
Depreciation	627,644	630,500	628,525	675,821	45,321
Pension Asset Amortization	58,176	70,922	61,216	113,841	42,919
Total Capital Expenditures	(490,691)	(2,073,211)	(514,093)	(3,467,243)	(1,394,032)
	195,129	(1,371,789)	175,648	(2,677,581)	(1,305,792)
	\$ 1,101,209	\$ (665,613)	\$ 1,234,977	\$ (1,830,829)	\$ (1,165,217)

Summary of Operations

Revenue Overview

Overall total sewer revenue is up budget-to-budget by \$262,168, or 6.3%. This is a direct result of the 2014 water and sewer rate study and Board direction to adjust rates so needed capital improvements can move forward. Permit and inspection fees from Compliance Services are also allocated to the sewer department.

Sewer user fee revenue is broken out into two classes of customers: residential and commercial. Based on the revenue requirement analysis, and the results of the cost of service analysis, residential and commercial customers increased 5.7% for 2015 and it is recommended annual adjusted through 2019 by the same percentage.

Personnel Overview and Expenses

Personnel costs reflect the direct cost incurred by sewer employees and are budgeted to increase by approximately \$15,278, or 1.4%, due to general salary and benefit increases. The increase also includes a 0.25 FTE for an additional part-time seasonal person.

<u>Full Time Equivalent (FTE)</u>	<u>2014</u>	<u>2015</u>	<u>Change in FTE</u>	<u>%</u>
Full time Year Round	7.30	7.08	(0.22)	-3.0%
Part Time / Seasonal	0.25	0.50	0.25	100.0%
	<u>7.55</u>	<u>7.58</u>	<u>0.03</u>	<u>0.4%</u>

Excluding personnel cost increase, water costs are budgeted to increase by \$73,789, or 3.1% budget-on-budget. The largest increase is in engineering allocation in the amount of \$97,723. Engineering allocation includes water's share of Engineering, Projects, Special Studies, and Compliance Services (formerly Technical Services) as a percentage of direct water and sewer expenses. Other expenses, such as professional services, and charges and services are decreasing budget-on-budget due retirement of the Harbormaster lease payments and completion of the Water and Sewer Rate Study.



Water Line Capital

Sewer Rate Schedule

The following rate schedule shows the 2015 through 2019 Board-approved residential and commercial rates developed as a result of Proposition 218 process. The approved rates include a new monthly Supplemental Infrastructure fee of \$7.00 for commercial customers who do not pay property tax. The new fee is to be used for sewer capital improvements.

Residential Sewer Rate Schedule									
Rate Code / Rate Code ¹	Sewer Connection Description	Unit	Connection	Monthly Sewer Charges					
Monthly / Quarterly		Description	Fee	2015	2016	2017	2018	2019	
201 / 301	Residential	Dwelling Unit	\$1,000.00	\$38.41	\$40.60	\$42.92	\$45.36	\$47.93	
¹ W/O District Water Billing (multiply monthly base rate by 3 for quarterly billing)									

Commercial Sewer Rate Schedule									
Rate Code / Rate Code ¹	Sewer Connection Description	Unit	Connection	Monthly Sewer Charges					
Monthly / Quarterly		Description	Fee	2015	2016	2017	2018	2019	
204 / 304	Motel w/o kitchen	Motel Unit	\$395.00	\$15.63	\$16.52	\$17.46	\$18.46	\$19.50	
205 / 305	Motel w/kitchen	Motel Unit	\$435.00	\$16.66	\$17.61	\$18.61	\$19.67	\$20.79	
206 / 306	Seating - per 1/2 seat	Per Seat	\$25.00	\$1.07	\$1.13	\$1.20	\$1.26	\$1.33	
207 / 307	Seating - per seat	Per Seat	\$50.00	\$2.14	\$2.26	\$2.39	\$2.53	\$2.66	
211 / 311	Laundry - per machine	Per Machine	\$200.00	\$7.81	\$8.26	\$8.73	\$9.22	\$9.75	
212 / 312	Hotel w/kitchen	Motel Unit	\$395.00	\$15.63	\$16.52	\$17.46	\$18.46	\$19.50	
213 / 313	Hotel w/o kitchen	Each	\$250.00	\$9.86	\$10.42	\$11.02	\$11.64	\$12.30	
215 / 315	Campsite w/sewer	Each	\$490.00	\$19.37	\$20.47	\$21.64	\$22.87	\$24.17	
216 / 316	Campsite w/o sewer	Each	\$435.00	\$16.66	\$17.61	\$18.61	\$19.67	\$20.78	
220 / 320	Snackbar	Each	\$1,475.00	\$57.73	\$61.02	\$64.50	\$68.18	\$72.03	
221 / 321	Service Station	Each	\$1,475.00	\$57.73	\$61.02	\$64.50	\$68.18	\$72.03	
222 / 322	Beauty/Barber Shop (per chair)	Each chair, Min, 2 Chairs	\$980.00	\$20.81	\$22.00	\$23.25	\$24.58	\$25.97	
223 / 323	Theater	Each	\$2,945.00	\$115.40	\$121.98	\$128.93	\$136.28	\$144.01	
224 / 324	Boat Pump	Each	\$1,475.00	\$57.73	\$61.02	\$64.50	\$68.18	\$72.03	
225 / 325	Standby Sewer Service	n/a	n/a	\$7.56	\$7.99	\$8.45	\$8.93	\$9.43	
226 / 326	Food Service Estab Lic	n/a	n/a	\$25.58	\$27.04	\$28.58	\$30.21	\$31.95	
230 / 330	Backwash (per filter)	Per Filter	\$440.00	\$19.37	\$20.47	\$21.64	\$22.87	\$24.17	
235 / 335	Unclassified Sewer	As Determined	As Determined	Calc	Calc	Calc	Calc	Calc	
236 / 336	Unclassified Sewer - w/o Kitchen	As Determined	As Determined	Calc	Calc	Calc	Calc	Calc	
Rate Code / Rate Code ¹	All other Commercial or Professional Buildings, including Churches	Sewer Units PLUS Square Footage		Monthly Sewer Charges					
Monthly / Quarterly				2015	2016	2017	2018	2019	
240 / 340	.5 Sewer unit (1-10 Fixtures)	Each	\$500.00	\$19.37	\$20.47	\$21.64	\$22.87	\$24.17	
241 / 341	1.0 Sewer unit (11-20 Fixtures)	Each	\$1,000.00	\$38.41	\$40.60	\$42.91	\$45.36	\$47.93	
270 / 370	Commercial Non-Restaurant <1,000 sq ft	Each	\$1,000.00	\$38.41	\$40.60	\$42.91	\$45.36	\$47.93	
271 / 371	Commercial Non-Restaurant >1,000 sq ft	Each	\$500.00	\$19.37	\$20.47	\$21.64	\$22.87	\$24.17	
299 / 399	Pro-Rated Sewer Charge			\$1.05	\$1.11	\$1.17	\$1.24	\$1.31	
¹ W/O District Water Billing (multiply monthly base rate by 3 for quarterly billing)									

Supplemental Infrastructure Fee (Commercial customers who do not pay property tax to TCPUD add to Base Rate)									
Rate Code / Rate Code ¹	Supplemental Infrastructure Fee:	Monthly Sewer Charges							
Monthly / Quarterly			2015	2016	2017	2018	2019		
TBD / TBD	Sewer		\$7.00	\$7.00	\$7.00	\$7.00	\$7.00		
¹ W/O District Water Billing (multiply monthly base rate by 3 for quarterly billing)									

Sewer Department Budget Schedules

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

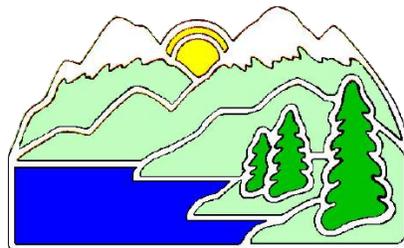
Sewer Pump Stations 20.21					\$ Chg
	Actual	Budget	Projected	Budget	2015 Bud to
	2013	2014	2014	2015	Bud 2014
					inc. (dec.)
Revenues					
User Fees	\$ 3,813,320	\$ 4,074,183	\$ 4,093,382	\$ 4,342,084	\$ 267,901
Connection Fees	17,025	15,000	25,127	15,000	
Other	17,060	-	15,270	15,000	15,000
Total revenue	3,847,405	4,089,183	4,133,779	4,372,084	282,901
Operating Expenses:					
Personnel cost	405,433	525,781	545,468	534,967	9,186
Professional Services	1,033	7,250	7,250	1,000	(6,250)
Charges & Services	59,081	127,339	70,000	79,180	(48,159)
Materials & Supplies	50,297	88,651	72,250	89,486	835
Insurance	11,161	13,249	13,249	13,545	296
Utilities	63,999	67,800	65,800	69,000	1,200
Governance & Support Services	221,928	276,073	239,720	246,448	(29,625)
Engineering Allocation	265,331	404,886	347,842	424,715	19,829
Project recovery-Sewer	(94,653)	(102,340)	(99,304)	(102,340)	-
Depreciation	96,264	92,855	92,508	98,640	5,785
Total Operating Expenses	1,079,874	1,501,543	1,354,783	1,454,641	(46,902)
Net Operating Income	\$ 2,767,531	\$ 2,587,640	\$ 2,778,996	\$ 2,917,443	\$ 329,803

Sewer Line Maintenance 20.22					\$ Chg
	Actual	Budget	Projected	Budget	2015 Bud to
	2013	2014	2014	2015	Bud 2014
					inc. (dec.)
Operating Expenses:					
Personnel cost	513,617	530,275	468,589	536,027	5,752
Professional Services	1,616	7,250	7,250	1,000	(6,250)
Charges & Services	127,097	56,604	61,500	64,970	8,366
Materials & Supplies	121,086	152,068	129,250	167,083	15,015
Insurance	13,473	12,605	12,605	13,794	1,189
Utilities	5,875	7,800	7,500	9,004	1,204
Governance & Support Services	247,772	255,010	212,675	247,705	(7,305)
Depreciation	518,358	526,179	524,196	565,042	38,863
Total Operating Expenses	1,548,894	1,547,791	1,423,565	1,604,625	56,834
Net Operating Income	\$ (1,548,894)	\$ (1,547,791)	\$ (1,423,565)	\$ (1,604,625)	\$ (56,834)

Sewer Joint Facilities 20.23

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ 1,600	\$ -	\$ -	\$ -	\$ -
Other	-	40,933	11,209	37,243	(3,690)
Total revenue	1,600	40,933	11,209	37,243	(3,690)
Operating Expenses:					
Personnel cost	1,589	14,166	1,582	14,506	340
Charges & Services	-	23,000	4,100	23,000	-
Materials & Supplies	-	14,230	15,600	14,226	(4)
Insurance	135	139	135	372	233
Utilities	159	1,100	1,000	1,100	-
Total Operating Expenses	1,883	52,635	22,417	53,204	569
Net Operating Income	\$ (283)	\$ (11,702)	\$ (11,209)	\$ (15,961)	\$ (4,259)

The Sewer Joint Facilities department 20-23 represents the cost associated to operate the Dollar Hill joint sewer facilities with the North Tahoe Public Utility District (NTPUD). The maintenance, operations, and administration cost of the joint facilities is shared by both TCPUD and NTPUD based on total annual flow. The 2015 budget reflects the same level of services budgeted in the prior year.



**Tahoe City
Public Utility District**

2015 Sewer Capital Improvement Plan

Below is 2015 the first year of the of the Five-Year Capital Plan for the Sewer Department. The primary focus of the capital plan in 2015 is the West Shore Export Truckee River Crossing Repair and several sewer line replacements (SLR). Other project priorities include pump and control upgrades, sewer flow meters and pump station bypass facilities. The primary objective of all of the projects is to improve the reliability and redundancy of the collection system and reduce the risk of sanitary sewer overflows. Additional information on the capital plan can be found in the 2015-2019 Five-Year Capital Plan Section.

				Sewer 2015 Budget	
		Asset Category	Upgrade or Replacement	Project Phase	Project Budget
ENGINEERING PROJECTS					
8350	Line Replacement/Sliplining	Collection	Replacement	P&D/CONST	\$ 75,000
	Manhole Rehabilitation	Collection	Replacement	P&D/CONST	
	Lateral Repairs	Collection	Replacement	P&D/CONST	
NA	Public Projects Relocations/Upgrades (EIP)	All	Replacement	P&D/CONST	61,286
8360	Dollar 1 (Edgewater) Backup Power	Transmission	Upgrade	P&D/CONST	118,873
NEW	Alpine Peaks Sewer Line Replacement	Collection	Replacement	P&D/CONST	167,280
8330	WS Export Truckee River Crossing Repair	Transmission	Replacement	P&D/CONST	1,075,774
8315	Tahoe City Residential Sewer System Rehabilitation	Collection	Replacement	P&D/CONST	940,550
	Jackpine Drive SLR	Collection	Replacement		
	Pioneer Drive SLR	Collection	Replacement		
	Golf Course SLR	Collection	Replacement		
8331	Dollar/Edgewater Lakefront SLR	Collection	Replacement	P&D	187,543
8357	Emergency Bypass Facilities (Pump Stations)	Transmission	Upgrade	P&D	89,125
	Emergency Bypass Facilities (Force Mains)	Transmission	Upgrade		
SUBTOTAL					\$ 2,715,431
OPERATIONAL PROJECTS					
8316	Blackwood Pump & Control Upgrades	Transmission	Upgrade	CONST	3,000
8314	Pump Station Flow Meters & Bypass Ports	Transmission	Replacement	CONST	74,475
8345	Satellite Pump Station Controls	Transmission	Replacement	P&D/CONST	73,000
8332	Marina Backup Power	Transmission	Upgrade	P&D/CONST	33,837
NA	Spare Pumps	Equipment	Upgrade	PURCH	20,000
NA	Bypass Trailer	Equipment	Upgrade	PURCH	10,000
8334	Transfer Switch Replacement	Transmission	Replacement	P&D/CONST	51,000
8307	Easement Line Cleaning Machine	Equipment	Upgrade	PURCH	45,000
NA	Portable Pump	Equipment	Upgrade	PURCH	70,000
NA	Spill Response Trailer	Equipment	Upgrade	PURCH	25,000
NA	Glenridge Pump Station Access Road Paving (Dist. Share)	Transmission	Upgrade	PURCH	20,000
SUBTOTAL					\$ 425,312
GRAND TOTAL EXPENDITURES					\$ 3,140,743
Sewer's Share of Vehicle Purchases					326,500
TOTAL EXPENDITURE					<u>\$ 3,467,243</u>

Engineering Department

Infrastructure Planning and Project Delivery

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

Engineering Overview



Grant Funded Project in Partnership with the USFS

The Engineering Department consists of three departments: Engineering, Special Studies, and Projects. Staff time within the Engineering Department is can be allocated to any of the three departments depending on assigned duties. Overall, the Engineering Department provides for general oversight of providing technical support to other departments, operating budget creation and management, infrastructure system mapping and databases (GIS), asset management, design and construction standards, other governmental and permitting agency relations, non-capital project management, and technical policies and procedures.

The Projects Department is responsible for planning, designing, permitting, and constructing a wide variety of Capital Improvement Projects within the Utilities and Parks and Recreation Departments. These projects vary from neighborhood waterline and sewer line replacements to bike trails rehabilitation. It is estimated that the Projects Department will be involved in \$8.7 million of capital improvements projects in 2015.

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 2015 Priorities

- Incorporate 2015 Labor Code requirements into District capital project contract documents
- Develop Prevailing Wage compliance procedure for operating departments and "Bidding and Contracting Policy and Procedure"
- Initiate Sewer Pump Station Master Plan (multi-year process) - consultant selection, scoping, and field investigations
- Initiate and develop first draft Rubicon Water System Master Plan
- Update Sewer Standard Specification for District capital projects
- Complete USFS master Special Use Permit for District bike trails
- Complete CTC re-licensing of Bunker Wells and access
- Continue development of GIS system - (departmental public applications, databases)
- Develop District Property Rights GIS Database
- Continue supporting work order system (VUEWorks) development in the operating departments
- Complete Tahoe City Golf Course remaining acquisition items (easements, encroachments)
- Participate in State Route 89 - Fanny Bridge Project process related to District facilities
- Provide support for Tahoe City Golf Course projects (helipad, signage, etc.)

Engineering Department 2015 Capital Projects Priorities

- Tahoe City Well No. 1 (Bunker) Replacement – Construction
- Kilner Park Tennis Court Replacement – Construction
- Tahoe City Main Emergency Water Supply Project – Construction
- West Shore Export Truckee River Crossing Rehabilitation – Construction
- Highway 89 Water Line Conductor Casing Crossings- Phase 2 – Construction
- Homewood Bike Trail – Final Design/Permitting
- Bunker Water Tank Replacement – Final Design/Permitting
- West Lake Tahoe Regional Water Treatment Plant – Design
- Tahoe City Sewer System Rehabilitation – Final Design/Construction
- Truckee River Bike Trail Access Improvements – Construction
- Dollar-Edgewater Sewer Line Protection – Prelim. Design
- Alpine Peaks Sewer Line Rehabilitation Project – Construction
- Truckee River Bike Trail Pavement Rehabilitation – Construction
- Tahoe City Golf Course BMPs – Design
- Emergency Sewer Bypass Facilities (Satellite/Main/Force Main) – Design
- Highlands/Rubicon Water Service Line Replacements – Design
- Ellis to Lagoon Water Line Replacement – Design

Engineering Department Combined Budget Schedule

Note that all costs are transferred out to either water or sewer departments based on operating expenses.

All Engineering Combined (Depts. 35,70,36)					\$ Chg
	Actual 2013	Budget 2014	Projected 2014	Budget 2015	2015 Bud to Bud 2014 inc. (dec.)
Revenues					
Grant Revenue	\$ -	\$ 35,850	\$ -	\$ 35,850	\$ -
Total Revenues	\$ -	\$ 35,850	\$ -	\$ 35,850	\$ -
Operating Expenses					
Personnel cost	701,100	877,107	776,226	938,149	61,042
Professional Services	5,975	133,400	14,038	261,600	128,200
Charges & Services	16,603	36,937	29,466	40,443	3,506
Materials & Supplies	7,671	11,714	8,778	6,950	(4,764)
Insurance	11,195	11,960	10,429	11,316	(644)
Utilities	(16)	-	937	1,020	1,020
Governance & Support Services	248,517	322,290	260,116	324,822	2,532
Engineering Allocation	(674,485)	(849,260)	(698,782)	(966,723)	(117,463)
Project recovery - Water	(316,560)	(438,298)	(331,208)	(446,727)	(8,429)
Project recovery-Operating	-	(70,000)	(70,000)	(135,000)	(65,000)
Total Operating Cost	-	35,850	-	35,850	-
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Operations

Revenue Overview

The 2015 budget shows \$35,850 in grant funding for the Rubicon Water System Master Plan. This grant requires a 50% match to achieve the full grant funding.

Personnel Overview and Expenses

Overall personnel costs are up \$61,042 and FTE down from the previous budget due to the following: General personnel cost increase for cost of living; Merit and health care cost increases; Full-time Engineering Assistant 100% in Engineering (versus 47% in 2014); the Parks GIS project completed and Utilities USA role changed; transfer of Engineering Systems Coordinator time to Parks Department (10% versus 22% in 2014); and shift in staffing balance between Engineering and Projects Departments

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

<u>Full Time Equivalent (FTE)</u>	2014	2015	Change in FTE	%
Full time Year Round	5.28	5.63	0.35	6.6%
Part Time / Seasonal	0.48	-	(0.48)	-100.0%
	<u>5.76</u>	<u>5.63</u>	<u>(0.13)</u>	<u>-2.3%</u>

Professional Services are up budget-to-budget due to developing labor compliance procedures; changes to ordinances, contracts, and specifications; preparation of other legal and technical

documents; Rubicon Water System Master Plan/Alternatives Analysis; El Dorado Water Agency Parks/Facilities Asset Value Determination & Initial Master Plan Scoping; Sewer Master Plan – Phase I; and Placer County Tahoe City Mobility Study.

Charges and Services are up budget-to-budget due to software licenses and renewals, meeting, training, and travel, which includes additional training for new staff members and scheduled staff training for existing staff

Materials and Supplies are down budget-to-budget since no office improvements are planned in 2015.

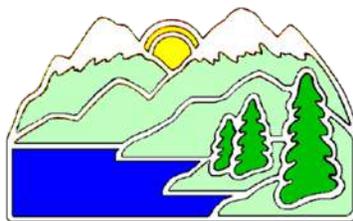
Engineering Department Budget Schedules

Engineering Dept. 20.35					\$ Chg
	Actual	Budget	Projected	Budget	2015 Bud to
	2013	2014	2014	2015	Bud 2014
					inc. (dec.)
Operating Expenses:					
Personnel cost	432,441	437,240	430,929	496,181	58,941
Professional Services	5,975	26,700	14,038	34,900	8,200
Charges & Services	16,603	36,937	29,466	40,251	3,314
Materials & Supplies	7,641	11,314	8,578	6,550	(4,764)
Insurance	11,195	11,960	10,429	11,316	(644)
Utilities	-	-	937	1,020	1,020
Governance & Support Services	159,177	175,729	153,113	185,842	10,113
Engineering Allocation	(633,032)	(629,880)	(577,490)	(706,060)	(76,180)
Project recovery-Operating	-	(70,000)	(70,000)	(70,000)	-
Total Operating Expenses	-	-	-	-	-
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

Engineering Projects Dept. 20.70					\$ Chg
	Actual	Budget	Projected	Budget	2015 Bud to
	2013	2014	2014	2015	Bud 2014
					inc. (dec.)
Operating Expenses:					
Personnel cost	268,659	439,867	345,297	441,968	2,101
Charges & Services	-	-	-	192	192
Materials & Supplies	30	400	200	400	-
Utilities	(16)	-	-	-	-
Governance & Support Services	89,340	146,561	107,003	138,980	(7,581)
Engineering Allocation	(41,453)	(148,530)	(121,292)	(134,813)	13,717
Project recovery - Water	(316,560)	(438,298)	(331,208)	(446,727)	(8,429)
Total Operating Expenses	-	-	-	-	-
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

Special Studies Dept. 20.36

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
Grant Revenue	\$ -	\$ 35,850	\$ -	\$ 35,850	\$ -
Total revenue	-	35,850	-	35,850	-
Operating Expenses:					
Professional Services	-	106,700	-	226,700	120,000
Engineering Allocation	-	(70,850)	-	(125,850)	(55,000)
Project recovery-Operating	-	-	-	(65,000)	(65,000)
Total Operating Expenses	-	35,850	-	35,850	-
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -



**Tahoe City
Public Utility District**

This Page intentionally left blank



**Tahoe City
Public Utility District**

Compliance Services

Compliance Services, formerly known as Technical Services, is responsible for all residential and commercial permitting, sewer and water ordinance development and enforcement, development-related utility infrastructure design and construction, and associated customer service. This includes permits for new construction, tear downs-rebuilds, remodels, and inspection of all permitted sewer and water work to ensure compliance with District requirements.



Compliance Services 2015 Priorities

- Address 2-4 Billing and Ordinance Non-Compliance Issues (e.g., Unclassified Sewer Billing, Fire Hydrant Billing, etc.)
- Update Compliance Services Processes and Forms, draft Policies to improve consistency
- Revise Permit and Inspection Fees to recover staff time and expenses
- Integrate TCPUD plan review process into Placer and El Dorado Counties online processes
- Revise Tokay & SpringBrook software links for more efficient data updating
- Address residential cross-connection surveys, inspecting & notifying 25% of the Risk Categories 1 and 2
- Create incentives for backflow testing and grease interceptor installation to improve compliance
- Target FSEs in Harbor Master flow basin for reducing FOG buildup at TCPUD pump station
- Big Chief Sewer Lift Station - complete development and maintenance agreements
- Improve customer education and information with FAQs, handouts, and webpage content
- Inspect 15 cross-connection Risk Category 1 and 2 commercial properties and bring into compliance
- Increase the level of skills, training, certifications and safety consciousness of employees
- Maintain current efficiency and performance indicators within the same budget levels through the use of technology, modernization and capital investments

Compliance Services Budget Schedule

All costs are allocated to either Water or Sewer Departments based on operating expenses and revenues. The Engineering Allocation account listed on the budget schedule is used to transfer costs out.

Technical Services Dept. 20.30					\$ Chg
	Actual	Budget	Projected	Budget	2015 Bud to
	2013	2014	2014	2015	Bud 2014
					inc. (dec.)
Revenues					
Flat Permit & Inspection Fees	\$ 35,343	\$ 36,000	\$ 35,578	\$ 36,000	\$ -
Permit & Inspect. Fees at Cost	12,582	17,000	15,345	15,000	(2,000)
Other	-	-	2,150	-	-
Total revenue	47,925	53,000	53,073	51,000	(2,000)
Operating Expenses:					
Personnel cost	454,224	487,093	492,159	531,316	44,223
Professional Services	141	3,000	6,500	6,000	3,000
Charges & Services	23,322	35,602	27,482	38,369	2,767
Materials & Supplies	11,293	13,621	10,091	12,375	(1,246)
Insurance	10,753	11,632	11,632	12,345	713
Utilities	678	600	900	900	300
Governance & Support Services	165,628	183,420	169,957	188,625	5,205
Engineering Allocation	(645,994)	(706,196)	(690,668)	(763,686)	(57,491)
Depreciation	27,880	24,228	25,020	24,756	528
Capital outlay	-	-	-	-	-
Total Operating Expenses	47,925	53,000	53,073	51,000	(2,000)
Net Operating Income	\$ -				

Summary of Operations

Revenue Overview

Revenue 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.

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

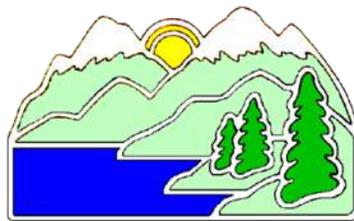
Personnel Overview and Expenses

Personnel costs are up \$44,223 budget-to-budget due to shifting staff time from the Projects Department 20.70 back to Compliance Services. Costs also include the general personnel cost increase for cost of living, merit, and health care cost increases.

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

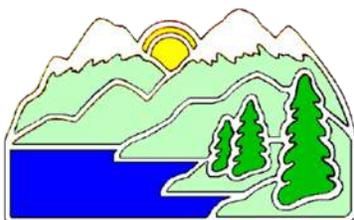
Full Time Equivalents (FTE)	2014	2015	Change in	
			FTE	%
Full time Year Round	3.80	4.00	0.20	5.3%
Part Time / Seasonal	-	0.03	0.03	
	3.80	4.03	0.23	6.1%

Professional Services are up due to increased legal and consulting fees for ordinance revisions reviews and other costs incurred for easements and exhibits.



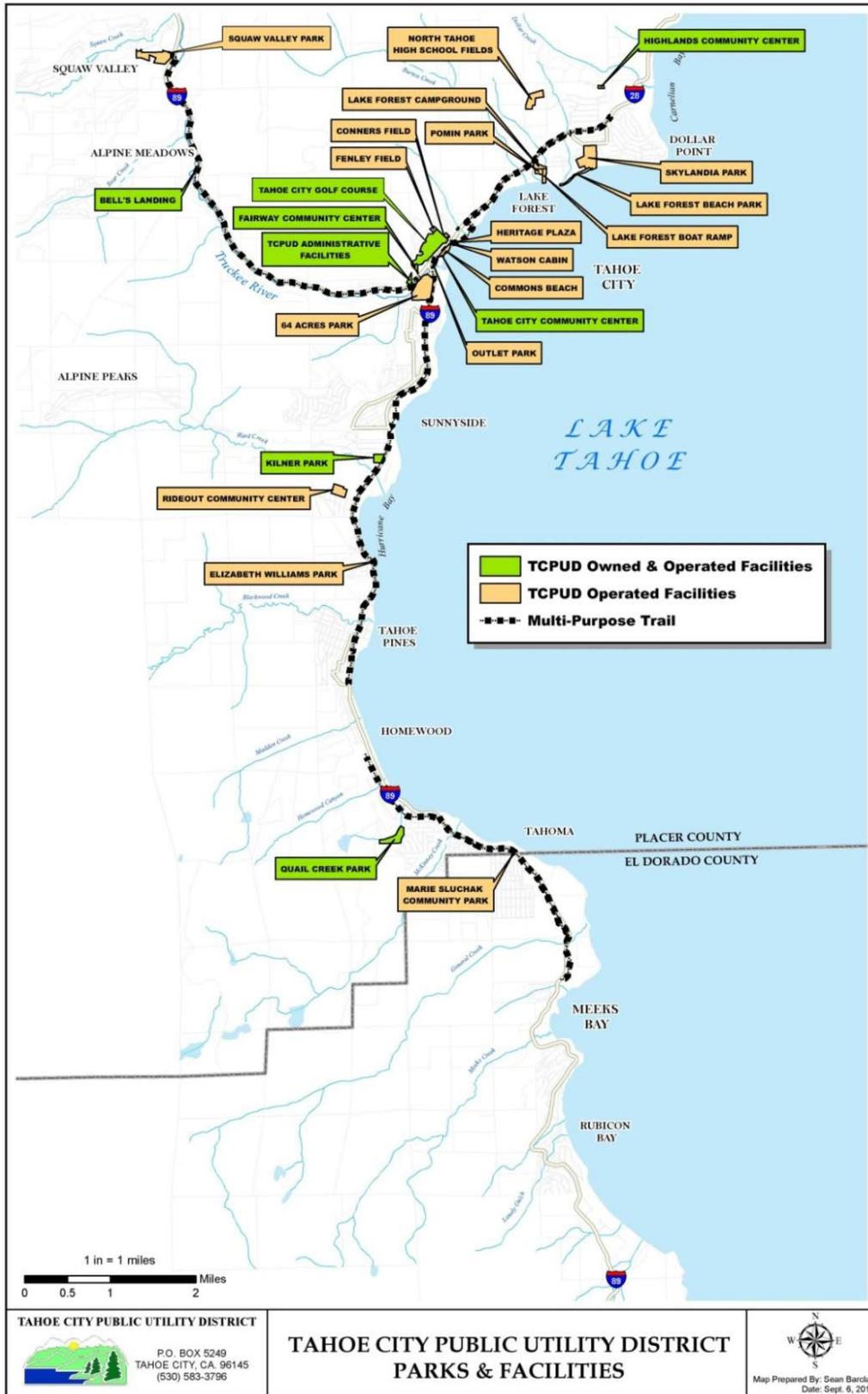
**Tahoe City
Public Utility District**

This Page intentionally left blank



**Tahoe City
Public Utility District**

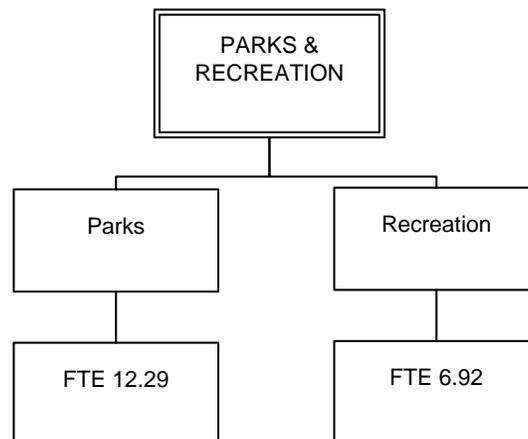
PARKS AND RECREATION



Parks and Recreation Overview

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

Operating grants are used to help support parks and recreation facilities and programs. Currently in place is a Placer County Maintenance Service agreement that addresses Lake Forest Beach Park, Commons Beach Park, Heritage Plaza, Customs House, Squaw Valley Park, and Squaw Valley bike trail. 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.



Summer Concerts at Commons Beach

Parks and Recreation Combined Budget Schedule

The following Combined Parks and Recreation schedule includes all departments for parks, recreations, and administration. It also includes all non-operating costs and shows the change in fund balance and net inflows. The 2015 budget is estimating \$1,424,183 to increase to fund balance.

Operating, Net Income, and Change in Fund Balance					\$ Chg
	Actual 2013	Budget 2014	Projected 2014	Budget 2015	2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ 479,068	\$ 448,899	\$ 454,749	\$ 481,600	\$ 32,701
Tax Revenue	1,674,776	1,969,908	1,915,073	2,106,942	137,034
Sidewalk Assessment Revenue	18,732	19,184	23,370	23,843	4,659
Grant Revenue	303,228	317,287	323,475	325,342	8,055
Rental Income	26,906	27,850	23,000	34,350	6,500
Other	133,032	143,017	142,326	139,057	(3,960)
Total Revenue	2,635,742	2,926,145	2,881,993	3,111,134	184,989
Operating Expenses					
Personnel cost	1,243,718	1,396,023	1,355,041	1,428,798	32,775
Professional services	52,132	20,309	13,530	19,175	(1,134)
Charges & Services	270,737	271,300	272,502	292,447	21,147
Materials and supplies	307,555	373,259	356,766	391,329	18,070
Insurance	36,686	37,575	38,426	37,913	338
Utilities	160,032	143,349	166,450	160,540	17,191
Governance & Support Services	564,882	614,329	609,278	645,932	31,603
Project recovery - Operating	-	70,000	70,000	135,000	65,000
Total Operating Expenses	2,635,742	2,926,145	2,881,993	3,111,134	184,989
Net Operating Income	-	-	-	-	-
Non-Operating Revenue and Expenses					
Property Tax	2,956,231	2,620,637	2,712,976	2,700,309	79,672
Interest Income	(2,487)	5,400	51,690	47,465	42,065
Proceeds from asset Sales	300	360	-	360	-
Other	2,741	1,080	250	480	(600)
Pension Asset Amortization	(107,808)	(104,556)	(104,556)	(69,079)	35,477
County Collection Fee	(93,708)	(93,936)	(112,143)	(114,432)	(20,496)
Total Non-Operating Revenue (Expenses)	2,755,269	2,428,985	2,548,216	2,565,103	136,118
Net Income before Other Non-Operating	2,755,269	2,428,985	2,548,216	2,565,103	136,118
Other Non Operating					
Capital Grant Revenue	248,022	3,088,901	1,068,196	1,312,312	(1,776,589)
Contributed Capital	9,513	-	-	-	-
Capital outlay	(545,634)	(4,083,375)	(1,497,476)	(2,453,232)	1,630,143
Non Operating Trf to (from) Utility Fund	-	-	-	-	-
Change in Fund Balance	\$ 2,467,170	\$ 1,434,511	\$ 2,118,936	\$ 1,424,183	\$ (10,328)
Adjustments for Cash Flow					
Pension Asset Amortization	107,808	104,556	104,556	69,079	(35,477)
Total Adjustments for Cash Flow	107,808	104,556	104,556	69,079	(35,477)
Net inflows (outflows)	\$ 2,574,978	\$ 1,539,067	\$ 2,223,492	\$ 1,493,262	\$ (45,805)

The following Combined Parks and Recreation 2015 Net Operating Income budget schedule shows the budget broken out by Parks, Recreation, and Parks and Recreation Administration.

	2015 Budget			
	Net Operating Income			
	Parks Summary (Depts 11 - 20)	All Recreation Summary (Depts 21-29)	Parks and Recreation 10.90	Total Parks and Recreation Fund
Revenues				
User Fees	\$ 193,500	\$ 288,100	\$ -	\$ 481,600
Tax Revenue	1,805,273	301,669	-	2,106,942
Sidewalk Assessment Revenue	23,843	-	-	23,843
Grant Revenue	308,842	16,500	-	325,342
Rental Income	34,350	-	-	34,350
Other	103,557	35,500	-	139,057
Total Revenue	2,469,365	641,769	-	3,111,134
Operating Expenses				
Personnel cost	938,347	297,471	192,980	1,428,798
Professional services	16,475	2,700	-	19,175
Charges & Services	160,266	112,335	19,846	292,447
Materials and supplies	351,972	37,057	2,300	391,329
Insurance	24,173	8,328	5,412	37,913
Utilities	159,240	400	900	160,540
Parks & rec. admin allocation	178,466	42,972	(221,438)	-
Governance & Support Services	505,426	140,506	-	645,932
Project recovery - Operating	135,000	-	-	135,000
Total Operating Expenses	2,469,365	641,769	-	3,111,134
Net Operating Income	\$ -	\$ -	\$ -	\$ -

Parks Department

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

Parks Overview

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

Parks Department 2015 Priorities

- Initiate the Parks/Facilities Asset Value Master Planning process for Parks – Hire Consultant (two year process)
- Increase Cost Recovery for parks owned by other agencies
- Secure funding from Tahoe Regional Planning Agency for Boat Ramp staffing/plan for operational changes if funding is not secured.
- Install security cameras for Lake Forest Boat Ramp
- Facilitate Tahoe Cross Country Lodge process
- Revise Sidewalk Ordinance and Maintenance Plan (work with Tahoe City Downtown Association)
- Obtain permits and implement Kayak Rack Rental Program at beach facilities using kayak racks
- Develop Commemorative Plaque promotion program
- Implement Phase 2 Computerized Maintenance Management System program



Tahoe City Golf Course

Parks Budget Schedule

Net Operating Income

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ 196,917	\$ 175,829	\$ 177,849	\$ 193,500	\$ 17,671
Tax Revenue	1,389,403	1,651,363	1,624,365	1,805,273	153,910
Sidewalk Assessment Revenue	18,732	19,184	23,370	23,843	4,659
Grant Revenue	284,499	303,287	303,975	308,842	5,555
Rental Income	26,906	27,850	23,000	34,350	6,500
Other	97,848	108,917	107,676	103,557	(5,360)
Total Revenue	2,014,305	2,286,430	2,260,235	2,469,365	182,935
Operating Expenses					
Personnel cost	791,724	913,301	896,612	938,347	25,046
Professional services	52,132	19,109	12,125	16,475	(2,634)
Charges and services	141,049	149,060	134,749	160,266	11,206
Materials and supplies	269,133	336,542	321,445	351,972	15,430
Insurance	22,276	23,651	23,957	24,173	522
Utilities	158,984	140,664	165,300	159,240	18,576
Recreation allocation	-	-	-	-	-
Parks & rec. admin allocation	170,173	167,251	171,812	178,466	11,215
Governance & Support Services	408,834	466,851	464,235	505,426	38,575
Project recovery - Operating	-	70,000	70,000	135,000	65,000
Total Operating Expenses	2,014,305	2,286,430	2,260,235	2,469,365	182,935
Net Operating Income	-	-	-	-	-

The following horizontal table shows the 2015 Parks' Departments Budget for each of the departments.

	Athletic Fields & Courts Dept. 10.11	Beaches Dept. 10.12	Boat Ramp & Campground Dept. 10.13	Community Buildings Dept. 10.14	Parklands Dept. 10.15	Property Management Dept. 10.16	Sidewalk and Amenities Dept. 10.17	Recreation Trails Dept. 10.18	Golf Course Property Dept. 10.20	Parks Allocable Dept. 10.19	Total Parks
Revenues											
User Fees	\$ -	\$ -	\$ 104,050	\$ 59,500	\$ 28,300	\$ -	\$ 650	\$ 1,000	\$ -	\$ -	\$ 193,500
Tax Revenue	358,813	135,970	107,451	501,702	308,352	(1,896)	43,308	237,610	113,963	-	1,805,273
Sidewalk Assessment Revenue	-	-	-	-	-	-	23,843	-	-	-	23,843
Grant Revenue	-	65,713	-	-	8,961	70,808	-	163,360	-	-	308,842
Rental Income	18,000	16,350	-	-	-	-	-	-	-	-	34,350
Other	-	45,500.00	24,000.00	6,233.00	4,100.00	-	-	-	23,724.00	-	103,557.00
Total Revenue	376,813	263,533	235,501	567,435	349,713	68,912	67,801	401,970	137,687	-	2,469,365
Operating Expenses											
Personnel cost	136,442	89,660	96,041	131,830	122,923	30,399	18,768	125,039	20,512	166,733	938,347
Professional services	-	500	500	2,500	-	-	5,000	-	-	7,975	16,475
Charges & Services	11,755	10,810	12,135	49,644	16,133	6,275	275	13,163	15,841	24,235	160,266
Materials and supplies	40,130	25,710	12,950	84,980	37,924	2,830	2,254	79,405	28,525	37,264	351,972
Insurance	3,722	2,488	2,957	3,496	3,461	813	480	3,259	547	2,950	24,173
Utilities	14,800	15,173	7,950	77,272	11,390	-	9,320	5,460	6,775	11,100	159,240
Parks allocation	55,856	39,464	34,014	103,439	52,478	9,237	10,706	58,389	21,674	(385,257)	-
Parks & rec. admin allocation	25,981	18,346	15,697	48,365	24,427	4,404	4,817	26,383	10,046	-	178,466
Governance & Support Services	88,127	61,382	53,257	65,909	80,977	14,954	16,181	90,872	33,767	-	505,426
Project recovery - Operating	-	-	-	-	-	-	-	-	-	135,000	135,000
Total Operating Expenses	376,813	263,533	235,501	567,435	349,713	68,912	67,801	401,970	137,687	-	2,469,365
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Operations

Revenue

The following table shows parks revenue by department compared to last year's budget. Excluding grant and tax revenue, parks revenue is budgeted to increase by \$23,470 from last year's budget for the following reasons.

- Increase in Community Buildings based on 2014 trends
- Increase in boat ramp user fees based on 2014 trends
- Potential decrease of \$9,500 in TRPA funding
- Increase in field rentals due to softball nationals tournament
- Increase in other fees for kayak rack storage

Parks Revenue	Budget		Inc. (Dec.)	%
	2014	2015		
Athletic Fields and Courts	\$ 13,000	\$ 18,000	\$ 5,000	38.5%
Beaches	59,350	61,850	\$ 2,500	4.2%
Public Access Boat Ramp & Campground	130,300	128,050	\$ (2,250)	-1.7%
Community Buildings	35,500	65,733	\$ 30,233	85.2%
Parklands	31,200	32,400	\$ 1,200	3.8%
Property Management	-	-	\$ -	n/a
Sidewalk & Amenities	38,368	24,493	\$ (13,875)	-36.2%
Recreation Trails	645	1,000	\$ 355	55.0%
Golf Course Property	23,417	23,724	\$ 307	1.3%
Grants	303,287	308,842	\$ 5,555	1.8%
Tax Revenue	1,651,363	1,805,273	153,910	9.3%
Total	\$ 2,286,430	\$ 2,469,365	\$ 182,935	8.0%

The following Tax Revenue Subsidy table compares only the change in the tax revenue subsidy required to provide parks services to the community. Overall, the tax revenue needed to support park's operations increased by \$153,910. This is due to the increase in operating cost.

Tax Revenue Subsidy	Budget		Inc. (Dec.)	%
	2014	2015		
Athletic Fields and Courts	\$ 379,555	\$ 358,813	\$ (20,742)	-5.5%
Beaches	126,887	135,970	9,083	7.2%
Public Access Boat Ramp & Campground	84,090	107,451	23,361	27.8%
Community Buildings	448,411	501,702	53,291	11.9%
Parklands	287,284	308,352	21,068	7.3%
Property Management	(1,154)	(1,896)	(742)	64.3%
Sidewalk & Amenities	29,572	43,308	13,736	46.4%
Recreation Trails	204,261	237,610	33,349	16.3%
Golf Course Property	92,457	113,963	21,506	23.3%
Total	\$ 1,651,363	\$ 1,805,273	\$ 153,910	9.3%

Personnel Overview and Expenses

Personnel cost are up \$25,046 due to general salary and benefit increases. Allocation of engineering personnel cost to Parks declined slightly and increased for part-time additional support to the boat ramp.

Full Time Equivalents (FTE)	2014	2015	Change in	
			FTE	%
Full time Year Round	6.44	6.22	(0.22)	-3.4%
Part Time / Seasonal	5.34	5.57	0.23	4.3%
	11.78	11.79	0.01	0.1%

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

Excluding personnel, costs are up 6.56%, or \$119,315 (\$144,361-\$25,043). Utilities costs are up to budget due to omission from last year's budget for golf utilities and increase budget for golf water cost. Project recovery increase of \$65,000 represents the additional support provided by the Engineering Department on park's projects.

Direct Expenses by Category (excl GSS)	Budget		Inc. (Dec.)	%
	2014	2015		
Personnel cost	\$ 913,301	\$ 938,347	25,046	2.74%
Professional Services	19,109	16,475	(2,634)	n/a
Charges & Services	149,060	160,266	11,206	7.52%
Materials & Supplies	336,542	351,972	15,430	4.58%
Insurance	23,651	24,173	522	2.21%
Utilities	140,664	159,240	18,576	13.21%
Parks and Rec. Admin	167,251	178,466	11,215	6.71%
Project recovery - Operating	70,000	135,000	65,000	92.86%
Total	\$ 1,819,578	\$ 1,963,939	\$ 144,361	7.93%

Direct Expenses by Department (excl GSS)	Budget		Inc. (Dec.)	%
	2014	2015		
Athletic Fields and Courts	\$ 313,833	\$ 288,686	(25,147)	-8.0%
Beaches	187,749	202,151	14,402	7.7%
Public Access Boat Ramp & Campground	164,246	182,244	17,998	11.0%
Community Buildings	434,257	501,526	67,269	15.5%
Parklands	247,986	268,736	20,750	8.4%
Property Management	52,732	53,958	1,226	2.3%
Sidewalk & Amenities	50,585	51,620	1,035	2.0%
Recreation Trails	282,137	311,098	28,961	10.3%
Golf Course Property	86,053	103,920	17,867	20.8%
Total	\$ 1,819,578	\$ 1,963,939	\$ 144,361	7.93%

Fee Schedules

FACILITY FEES		RESIDENT						NON-RESIDENT					
		Merit		Non-Profit		Private		Merit		Non-Profit		Private	
		2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015
ADMIN	Board Room - 25 ppl	N/A	N/A	\$30	\$31	N/A	N/A	N/A	N/A	\$41	\$42	N/A	N/A
	Board Room > 25 ppl	N/A	N/A	\$38	\$39	N/A	N/A	N/A	N/A	\$52	\$53	N/A	N/A
TCC	Upstairs Room	\$14	\$15	\$36	\$37	\$69	\$71	\$ 18	\$ 18	\$54	\$55	\$ 91	\$ 93
TRAILS	Flat Rate	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133
HCC	Bldg	\$14	\$14	\$42	\$42	\$97	\$97	\$ 21	\$ 21	\$56	\$56	\$133	\$133
	Bldg & Outside	\$22	\$22	\$64	\$64	\$145	\$145	\$ 31	\$ 31	\$82	\$82	\$199	\$199
FCC	Fireside Room	\$12	\$12	\$31	\$31	\$54	\$54	\$ 15	\$ 15	\$41	\$41	\$ 73	\$ 73
	Lakeview Room	\$15	\$15	\$39	\$39	\$88	\$88	\$ 20	\$ 20	\$52	\$52	\$118	\$118
	Lakeview Room w/kitchen	\$37	\$37	\$89	\$89	\$170	\$170	\$ 48	\$ 48	\$119	\$119	\$232	\$232
	Tessie Room	\$16	\$16	\$48	\$48	\$111	\$111	\$ 22	\$ 22	\$67	\$67	\$150	\$150
	Entire Building	\$52	\$52	\$204	\$204	\$274	\$274	\$ 71	\$ 71	\$237	\$237	\$369	\$369
	Kitchen	\$22	\$22	\$52	\$52	\$85	\$85	\$ 29	\$ 29	\$69	\$69	\$114	\$114
HERITAGE	Entire Area	\$19	\$20	\$39	\$40	\$58	\$60	\$ 31	\$ 32	\$59	\$60	\$ 90	\$ 93
COMMONS	Group BBQ	\$ 25	\$26	\$50	\$51	\$ 80	\$82	\$ 31	\$ 32	\$68	\$70	\$105	\$108
	Amphitheater	\$ 19	\$20	\$39	\$40	\$ 58	\$60	\$ 31	\$ 32	\$59	\$60	\$ 90	\$93
	BBQ & Amp.	\$ 38	\$39	\$64	\$66	\$107	\$110	\$ 49	\$ 50	\$99	\$102	\$166	\$171
	East Vista		\$20		\$40		\$60		\$ 32		\$60		\$93
	West Vista		\$20		\$40		\$60		\$ 32		\$60		\$93
	Parking Lot		N/A		N/A		N/A		N/A		N/A		N/A
	Beach Area	\$ 38	\$39	\$64	\$66	\$107	\$110	\$ 38	\$ 39	\$99	\$102	\$150	\$154
	Whole Park-Day Rate	\$294	\$302	\$585	\$603	N/A	N/A	\$451	\$465	\$900	\$927	N/A	N/A
FIELDS	Sport Fields	\$ 12	\$12	\$24	\$25	\$ 39	\$40	\$ 18	\$ 19	\$32	\$33	\$ 53	\$55
	Pomin Day Rate	\$101	\$104	\$190	\$195	\$315	\$325	\$135	\$139	\$255	\$262	\$424	\$437
	Rideout	\$ 12	\$12	\$24	\$24	\$ 39	\$39	\$ 18	\$ 18	\$32	\$32	\$ 53	\$53
	NTHS Gym		\$8		\$22		\$49		\$ 10		\$30		\$67
COURTS	Tennis Courts	\$ 8	\$8	\$10	\$10	\$ 12	\$12	\$ 11	\$ 11	\$12	\$12	\$ 16	\$16
	Volleyball Court	\$ 8	\$8	\$10	\$10	\$ 12	\$12	\$ 11	\$ 11	\$12	\$12	\$ 16	\$16
PARKS	Skylandia Park	\$ 19	\$20	\$42	\$43	\$ 68	\$70	\$ 25	\$ 26	\$52	\$53	\$ 90	\$93
	Kilner Park Picnic Area	\$ 16	\$16	\$32	\$33	\$ 56	\$58	\$ 21	\$ 22	\$42	\$43	\$ 73	\$75
	Special Events 1/2 day	\$ 76	\$79	\$190	\$195	\$395	\$407	\$101	\$104	\$255	\$262	\$530	\$546
	Special Events all day	\$151	\$155	\$378	\$389	\$629	\$648	\$205	\$211	\$510	\$525	\$851	\$876
RCC	Classroom	\$ 7	\$7	\$ 18	\$18	\$ 39	\$39	\$ 9	\$ 9	\$ 24	\$24	\$ 54	\$54
	Gym	\$ 7	\$7	\$ 22	\$22	\$ 50	\$50	\$ 10	\$ 10	\$ 30	\$30	\$ 67	\$67
	Kitchen	\$ 22	\$22	\$ 48	\$48	\$ 79	\$79	\$ 26	\$ 26	\$ 65	\$65	\$107	\$107
	Gym & Kitchen	\$ 30	\$30	\$ 72	\$72	\$134	\$134	\$ 38	\$ 38	\$ 97	\$97	\$180	\$180
	Entire Bldg-no Kitchen	\$ 25	\$25	\$ 91	\$91	\$122	\$122	\$ 32	\$ 32	\$106	\$106	\$165	\$165
	Entire Bldg w/ Kitchen	\$ 37	\$37	\$137	\$137	\$185	\$185	\$ 47	\$ 47	\$160	\$160	\$246	\$246

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

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

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

Lake Forest Boat Ramp and Campground Fees	2014	2015
One Time - CA Resident	\$15	\$15
One Time - Out of State	\$20	\$20
Annual - Resident Pass	\$265	\$265
Annual - CA Resident Pass	\$375	\$375
Lake Forest Campground Fees (Maximum 10 day stay, no reservations)	\$20/night	\$20/night

Parks Budget Schedules

Athletic Fields & Courts Department 10.11

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
Tax Revenue	267,708	379,556	299,083	358,813	(20,743)
Rental Income	13,758	13,000	7,500	18,000	5,000
Total Revenue	281,466	392,556	306,583	376,813	(15,743)
Operating Expenses:					
Personnel cost	96,402	127,393	100,206	136,442	9,049
Professional Services	-	650	-	-	(650)
Charges & Services	8,132	7,880	10,175	11,755	3,875
Materials & Supplies	23,332	33,250	35,750	40,130	6,880
Insurance	3,385	3,770	3,385	3,722	(48)
Utilities	15,077	13,950	14,400	14,800	850
Parks allocation	32,993	33,681	47,776	55,856	22,175
Parks & rec. admin allocation	24,714	23,259	22,393	25,981	2,722
Governance & Support Services	77,431	78,722	72,498	88,127	9,405
Project recovery - Operating	-	70,000	-	-	
Total Operating Expenses	281,466	392,556	306,583	376,813	54,257
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ (70,000)

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	Conners Field	1109-0000	Athletic Fields & Courts
1105-0000	TLS Tennis Courts	1110-0000	Rideout Facilities

Beaches Dept. 10.12

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
Tax Revenue	106,577	126,887	114,728	135,970	9,083
Grant Revenue	62,005	62,056	62,056	65,713	3,657
Rental Income	13,148	14,850	15,500	16,350	1,500
Other	43,380	44,500	29,000	45,500	1,000
Total revenue	225,110	248,293	221,284	263,533	15,240
Operating Expenses:					
Personnel cost	73,535	87,736	77,469	89,660	1,924
Professional Services	6,265	6,359	1,600	500	(5,859)
Charges & Services	7,453	9,800	6,770	10,810	1,010
Materials & Supplies	25,144	22,260	16,020	25,710	3,450
Insurance	2,315	2,774	2,452	2,488	(286)
Utilities	13,488	15,000	14,000	15,173	173
Parks allocation	23,632	25,901	34,483	39,464	13,563
Parks & rec. admin allocation	17,815	17,919	16,163	18,346	427
Governance & Support Services	55,463	60,544	52,327	61,382	838
Total Operating Expenses	225,110	248,293	221,284	263,533	15,240
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

Boat Ramp & Campground Dept. 10.13

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ 94,937	\$ 96,800	\$ 102,000	\$ 104,050	\$ 7,250
Tax Revenue	68,371	84,090	48,789	107,451	23,361
Other	28,000	33,500	23,900	24,000	(9,500)
Total revenue	191,308	214,390	174,689	235,501	21,111
Operating Expenses:					
Personnel cost	75,888	92,768	60,573	96,041	3,273
Professional Services	-	600	-	500	(100)
Charges & Services	12,201	10,326	10,030	12,135	1,809
Materials & Supplies	6,467	13,380	12,295	12,950	(430)
Insurance	2,464	3,007	2,900	2,957	(50)
Utilities	9,596	7,800	7,600	7,950	150
Parks allocation	20,652	21,660	27,222	34,014	12,354
Parks & rec. admin allocation	15,569	14,705	12,760	15,697	992
Governance & Support Services	48,471	50,144	41,309	53,257	3,113
Total Operating Expenses	191,308	214,390	174,689	235,501	21,111
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

Community Buildings Dept. 10.14

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ 78,378	\$ 31,500	\$ 53,000	\$ 59,500	\$ 28,000
Tax Revenue	443,375	448,411	580,982	501,702	53,291
Other	1,000	4,000	-	6,233	2,233
Total revenue	522,753	483,911	633,982	567,435	83,524
Operating Expenses:					
Personnel cost	143,878	124,522	167,555	131,830	7,308
Professional Services	41,089	3,000	-	2,500	(500)
Charges & Services	59,112	49,035	47,900	49,644	609
Materials & Supplies	82,184	87,097	90,615	84,980	(2,117)
Insurance	3,341	3,525	3,330	3,496	(29)
Utilities	76,553	62,200	78,750	77,272	15,072
Parks allocation	58,049	61,624	113,131	103,439	41,815
Parks & rec. admin allocation	43,761	43,254	53,027	48,365	5,111
Governance & Support Services	14,786	49,654	79,674	65,909	16,255
Total Operating Expenses	522,753	483,911	633,982	567,435	83,524
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

Parklands Dept. 10.15

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ 24,310	\$ 27,700	\$ 20,000	\$ 28,300	\$ 600
Tax Revenue	251,261	287,284	286,518	308,352	21,068
Grant Revenue	8,801	8,808	8,558	8,961	153
Other	3,561	3,500	4,100	4,100	600
Total revenue	287,933	327,292	319,176	349,713	22,421
Operating Expenses:					
Personnel cost	86,687	113,974	106,399	122,923	8,949
Charges & Services	15,303	15,750	17,585	16,133	383
Materials & Supplies	28,117	39,854	32,415	37,924	(1,930)
Insurance	3,380	3,615	3,250	3,461	(154)
Utilities	18,678	16,650	11,000	11,390	(5,260)
Parks allocation	33,107	34,458	49,738	52,478	18,020
Parks & rec. admin allocation	24,958	23,685	23,313	24,427	742
Governance & Support Services	77,703	79,306	75,476	80,977	1,671
Total Operating Expenses	287,933	327,292	319,176	349,713	22,421
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

Property Management Dept. 10.16

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ (1,745)	\$ -	\$ 1,800	\$ -	\$ -
Tax Revenue	20,004	(1,154)	(38,783)	(1,896)	(742)
Grant Revenue	50,333	69,063	70,001	70,808	1,745
Other	-	-	21,260	-	-
Total revenue	68,592	67,909	54,278	68,912	1,003
Operating Expenses:					
Personnel cost	36,368	30,558	22,481	30,399	(159)
Charges & Services	3,939	6,900	4,664	6,275	(625)
Materials & Supplies	824	3,280	875	2,830	(450)
Insurance	709	1,009	1,000	813	(196)
Parks allocation	6,521	6,587	8,458	9,237	2,650
Parks & rec. admin allocation	4,919	4,398	3,965	4,404	6
Governance & Support Services	15,312	15,177	12,835	14,954	(223)
Total Operating Expenses	68,592	67,909	54,278	68,912	1,003
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

Sidewalk and Amenities Dept. 10.17

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ -	\$ 19,184	\$ -	\$ 650	\$ (18,534)
Tax Revenue	24,306	29,572	25,180	43,308	13,736
Sidewalk Assessment Revenue	18,732	19,184	23,370	23,843	4,659
Other	-	-	5,200	-	-
Total revenue	43,038	67,940	53,750	67,801	(139)
Operating Expenses:					
Personnel cost	10,731	18,768	10,963	18,768	-
Professional Services	-	5,200	-	5,000	(200)
Charges & Services	132	475	-	275	(200)
Materials & Supplies	(4,259)	2,560	7,975	2,254	(306)
Insurance	466	688	500	480	(208)
Utilities	9,250	9,850	9,300	9,320	(530)
Parks allocation	6,515	7,723	8,376	10,706	2,983
Parks & rec. admin allocation	4,912	5,321	3,926	4,817	(504)
Governance & Support Services	15,291	17,355	12,710	16,181	(1,174)
Total Operating Expenses	43,038	67,940	53,750	67,801	(139)
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ 0

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 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ 762	\$ 645	\$ 774	\$ 1,000	\$ 355
Tax Revenue	116,271	204,261	200,723	237,610	33,349
Grant Revenue	163,360	163,360	163,360	163,360	-
Other	2	-	3,040	-	-
Total revenue	280,395	368,266	367,897	401,970	33,704
Operating Expenses:					
Personnel cost	74,559	127,261	118,548	125,039	(2,222)
Professional Services	-	300	-	-	(300)
Charges & Services	4,846	14,443	4,650	13,163	(1,280)
Materials & Supplies	47,834	70,240	64,250	79,405	9,165
Insurance	3,105	3,531	3,500	3,259	(272)
Utilities	4,274	3,700	5,750	5,460	1,760
Parks allocation	35,548	36,789	57,330	58,389	21,600
Parks & rec. admin allocation	26,798	25,873	26,872	26,383	510
Governance & Support Services	83,431	86,129	86,997	90,872	4,743
Total Operating Expenses	280,395	368,266	367,897	401,970	33,704
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

<u>Task code</u>	<u>Description</u>
1801-0000	Trail 1 Sugar Pine to Squaw Valley
1802-0000	Trail 2 Jack Pine to Dollar Dr
1803-0000	Wye Improvements
1805-0000	Lakeside Trail - downtown

Golf Course Property Dept. 10.20

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ 275	\$ -	\$ 275	\$ -	\$ -
Tax Revenue	91,530	92,457	107,145	113,963	21,506.50
Other	21,905	23,417	21,176	23,724	308
Total revenue	113,710	115,873	128,596	137,687	21,814
Operating Expenses:					
Personnel cost	25,451	18,520	13,905	20,512	1,992
Professional Services	285	-	3,025	-	-
Charges & Services	15,195	16,116	11,375	15,841	(275)
Materials & Supplies	31,620	29,915	24,950	28,525	(1,390)
Insurance	326	517	500	547	30
Utilities	4,233	-	15,000	6,775	6,775
Parks allocation	8,927	12,148	20,039	21,674	9,526
Parks & rec. admin allocation	6,727	8,837	9,393	10,046	1,209
Governance & Support Services	20,946	29,820	30,409	33,767	3,947
Total Operating Expenses	113,710	115,873	128,596	137,687	21,814
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

<u>Task code</u>	<u>Description</u>	<u>Task code</u>	<u>Description</u>
2000-0000	GOLF - Summer	2020-0000	Golf Exterior R&M - Summer
2000-8000	GOLF - Winter	2020-8000	Golf Exterior R&M Winter
2010-0000	Irrigation - Main - Summer	2030-0000	Golf Building R&M Summer
2010-8000	Irrigation - Main - Winter	2030-8000	Golf Building R&M Winter

Parks Allocable Dept. 10.19

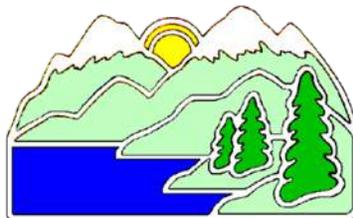
	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Operating Expenses:					
Personnel cost	\$ 168,225	\$ 171,801	\$ 218,513	\$ 166,733	\$ (5,068)
Professional Services	4,493	3,000	7,500	7,975	4,975
Charges & Services	14,736	18,335	21,600	24,235	5,900
Materials & Supplies	27,870	34,706	36,300	37,264	2,558
Insurance	2,785	1,215	3,140	2,950	1,735
Utilities	7,835	11,514	9,500	11,100	(414)
Parks allocation	(225,944)	(240,571)	(366,553)	(385,257)	(144,686)
Total Operating Expenses	-	-	-	-	-
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

Parks Department 10-19 Parks Allocable is the administrative cost to manage the Parks Department and is allocated to the Parks operating departments based on the direct expenses of each department. The following shows the amount allocated to each of the park's departments.

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	2015 Bud to Bud 2014 inc. (dec.)
Athletic Fields & Courts Dept. 10.11	\$ 32,993	\$ 33,681	\$ 47,776	\$ 55,856	\$ 22,175
Beaches Dept. 10.12	23,632	25,901	34,483	39,464	\$ 13,563
Boat Ramp & Campground Dept. 10.13	20,652	21,660	27,222	34,014	\$ 12,354
Community Buildings Dept. 10.14	58,049	61,624	113,131	103,439	\$ 41,815
Parklands Dept. 10.15	33,107	34,458	49,738	52,478	\$ 18,020
Property Management Dept. 10.16	6,521	6,587	8,458	9,237	\$ 2,650
Sidewalk and Amenities Dept. 10.17	6,515	7,723	8,376	10,706	\$ 2,983
Recreation Trails Dept. 10.18	35,548	36,789	57,330	58,389	\$ 21,600
Golf Course Property Dept. 10.20	8,927	12,148	20,039	21,674	\$ 9,526
	<u>\$ 225,944</u>	<u>\$ 240,571</u>	<u>\$ 366,553</u>	<u>\$ 385,257</u>	<u>\$ 144,686</u>

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

This Page intentionally left blank



**Tahoe City
Public Utility District**

Recreation Department

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



Camp Skylandia

Recreation Overview

The Recreation Department provides quality indoor and outdoor recreation programming, activities and community events for all age groups and strives to provide the best experiences to meet the needs of our community. The Recreation Department served over 75,000 users through 65 programs in 2014 with the Commons Beach concerts being the largest, serving over 15,000 participants. We plan to increase overall participation for many of the programs in 2015.

Recreation 2015 Priorities

- Develop innovative recreation programs based on community needs
- Increased Promotion of Rideout for fundraisers, events and classes through improved marketing and outreach
- Develop plan for improved entrance/attraction to Rideout Community Center

Recreation Combined Budget Schedule

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

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ 282,151	\$ 273,070	\$ 276,900	\$ 288,100	\$ 15,030
Tax Revenue	285,373	318,545	290,708	301,669	(16,876)
Grant Revenue	18,729	14,000	19,500	16,500	2,500
Other	35,184	34,100	34,650	35,500	1,400
Total revenue	621,437	639,715	621,758	641,769	2,054
Operating Expenses					
Personnel cost	259,786	296,590	267,515	297,471	881
Professional Services	-	1,200	1,405	2,700	1,500
Charges & Services	110,800	105,595	119,685	112,335	6,740
Materials & Supplies	35,596	34,407	33,321	37,057	2,650
Insurance	8,776	8,597	8,836	8,328	(269)
Utilities	151	1,785	350	400	(1,385)
Parks & rec. admin allocation	50,280	44,063	45,603	42,972	(1,091)
Governance & Support Services	156,048	147,478	145,043	140,506	(6,972)
Total Operating Expenses	621,437	639,715	621,758	641,769	2,054
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The following table shows the eight (8) departments that make up the 2015 Recreation Budget.

	Aquatics Department 10.21	Adult Sports Dept. 10.22	After School Programs Dept. 10.23	Day Camp Dept. 10.24	Special Events Dept. 10.25	Youth Sports Dept. 10.26	Rideout Recreation Programs Dept. 10.27	Recreation Allocable Dept. 10.29	Total All Recreation
Revenues									
User Fees	\$ 65,000	\$ 37,500	\$ 27,000	\$ 97,000	\$ 5,000	\$ 16,600	\$ 40,000	\$ -	\$ 288,100
Tax Revenue	61,187	22,179	31,535	24,727	64,547	20,497	76,997	-	301,669
Grant Revenue	15,000	-	-	-	-	1,500	-	-	16,500
Other	1,400	-	-	-	33,600	500	-	-	35,500
Total revenue	142,587	59,679	58,535	121,727	103,147	39,097	116,997	-	641,769
Operating Expenses									
Personnel cost	69,736	23,703	29,120	59,882	27,063	14,036	48,513	25,418	297,471
Professional Services	1,500	-	-	-	-	-	-	1,200	2,700
Charges & Services	12,050	11,650	3,800	16,225	35,650	6,400	20,200	6,360	112,335
Materials & Supplies	9,775	3,600	1,550	3,400	4,500	3,000	4,850	6,382	37,057
Insurance	2,208	588	780	1,872	696	348	1,440	396	8,328
Utilities	100	120	-	60	-	-	-	120	400
Recreation allocation	7,364	4,135	4,745	6,345	6,614	3,166	7,507	(39,876)	-
Parks & rec. admin allocation	8,876	4,329	4,401	7,735	7,033	2,713	7,885	-	42,972
Governance & Support Services	30,978	11,554	14,139	26,208	21,591	9,434	26,602	-	140,506
Total Operating Expenses	142,587	59,679	58,535	121,727	103,147	39,097	116,997	-	641,769
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Operations

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

Cost Recovery Goals	Budget		
	2014	2015	% Chg.
Aquatics	72%	85%	13.4%
Adult Sports	92%	95%	2.6%
After School Programs	62%	77%	14.6%
Day Camp	106%	119%	13.1%
Special Events	57%	57%	-0.2%
Youth Sports	78%	78%	0.2%
Rideout Recreation Programs	78%	53%	-24.7%
Average Cost Recovery %	78%	81%	2.7%

Improved cost recovery for Aquatics, After School programs, and Day Camp is budgeted due to increased fees and less overall cost. Rideout Recreation Programs has declined by -24.7% largely due to increases in personnel cost.

Revenue Overview

The overall user fees and grants are budgeted to increase by \$18,930. This is based on actual user fee trends for Recreation Afterschool Program (RAP), Skylandia Day Camp, Rideout programs. The Sailing program grant fees are budgeted to increase by \$2,500.

Recreation Revenue (exclude Tax Revenue)	Budget			
	2014	2015	Inc. (Dec.)	%
Aquatics	\$ 63,620	\$ 66,400	\$ 2,780	4.4%
Adult Sports	38,600	37,500	(1,100)	-2.8%
After School Programs	24,500	27,000	2,500	10.2%
Day Camp	90,000	97,000	7,000	7.8%
Special Events	37,800	38,600	800	2.1%
Youth Sports	15,250	17,100	1,850	12.1%
Rideout Recreation Programs	37,400	40,000	2,600	7.0%
Grants	14,000	16,500	2,500	17.9%
Total	\$ 321,170	\$ 340,100	\$ 18,930	5.9%

The following Tax Revenue Subsidy table compares budget-on-budget the tax revenue subsidy required to provide recreation services to the community and shows the Recreation Department requiring less tax revenue subsidy by \$16,879. 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			
	2014	2015	Inc. (Dec.)	%
Aquatics	\$ 85,638	\$ 61,187	\$ (24,451)	-28.6%
Adult Sports	28,007	22,179	(5,828)	-20.8%
After School Programs	42,685	31,535	(11,150)	-26.1%
Day Camp	39,446	24,727	(14,719)	-37.3%
Special Events	63,184	64,547	1,363	2.2%
Youth Sports	19,847	20,497	650	3.3%
Rideout Recreation Programs	39,738	76,997	37,259	93.8%
Total	\$ 318,545	\$ 301,669	\$ (16,876)	-5.3%

Personnel Overview and Expenses

Personnel costs are up \$881 budget-to-budget. There are no significant changes to personnel.

Full Time Equivalents (FTE)	Change in			
	2014	2015	FTE	%
Full time Year Round	2.50	2.50	-	0.0%
Part Time / Seasonal	4.44	4.42	(0.02)	
	6.94	6.92	(0.02)	-0.3%

Excluding GSS cost, expenses are increased \$9,026, or 1.83%. Included in the expenses are training requirements for sailing and swimming instructors; transportation costs for an additional bus for camp field trips; Youth Lacrosse memberships based on program growth; program instructors costs based on development of new recreation programs; and Rideout Entrance/Welcome Banners for \$2,000 and Special Event's supply cost of \$1,000

Direct Expenses by Category (excl GSS)	Budget			
	2014	2015	Inc. (Dec.)	%
Personnel cost	\$ 296,590	\$ 297,471	\$ 881	0.30%
Professional Services	1,200	2,700	1,500	n/a
Charges & Services	105,595	112,335	6,740	6.38%
Materials & Supplies	34,407	37,057	2,650	7.70%
Insurance	8,597	8,328	(269)	-3.13%
Utilities	1,785	400	(1,385)	-77.59%
Parks and Rec. Admin	44,063	42,972	(1,091)	-2.48%
Total	\$492,237	\$501,263	\$9,026	1.83%

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

Direct Expenses by Department (excl GSS)	Budget		Inc. (Dec.)	%
	2014	2015		
Aquatics	\$ 125,103	\$ 111,609	\$ (13,494)	-10.8%
Adult Sports	51,034	48,125	(2,909)	-5.7%
After School Programs	50,394	44,396	(5,998)	-11.9%
Day Camp	100,464	95,519	(4,945)	-4.9%
Special Events	79,285	81,556	2,271	2.9%
Youth Sports	27,331	29,663	2,332	8.5%
Rideout Recreation Programs	58,626	90,395	31,769	54.2%
Total	\$ 492,237	\$ 501,263	\$ 9,026	1.83%



**Tahoe City
Public Utility District**

Recreation Department Budget Schedules

Aquatics Department 10.21

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ 59,533	\$ 63,020	\$ 62,000	\$ 65,000	\$ 1,980
Tax Revenue	72,768	85,638	65,431	61,187	(24,451)
Grant Revenue	18,534	12,500	18,000	15,000	2,500
Other	-	600	1,400	1,400	800
Total revenue	150,835	161,758	146,831	142,587	(19,171)
Operating Expenses:					
Personnel cost	63,489	79,870	63,607	69,736	(10,134)
Professional Services	-	1,200	1,405	1,500	300
Charges & Services	14,839	11,225	13,230	12,050	825
Materials & Supplies	11,400	10,725	7,260	9,775	(950)
Insurance	2,537	2,499	2,536	2,208	(291)
Utilities	(7)	205	50	100	(105)
Recreation allocation	9,133	8,803	13,297	7,364	(1,439)
Parks & rec. admin allocation	12,020	10,576	10,725	8,876	(1,700)
Governance & Support Services	37,424	36,655	34,721	30,978	(5,677)
Total Operating Expenses	150,835	161,758	146,831	142,587	(19,171)
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

Adult Sports Dept. 10.22

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ 37,348	\$ 38,600	\$ 32,000	\$ 37,500	\$ (1,100)
Tax Revenue	25,447	28,007	16,717	22,179	(5,828)
Total revenue	62,795	66,607	48,717	59,679	(6,928)
Operating Expenses:					
Personnel cost	19,027	26,630	13,856	23,703	(2,927)
Charges & Services	12,788	11,400	13,000	11,650	250
Materials & Supplies	2,235	3,100	3,000	3,600	500
Insurance	811	767	811	588	(179)
Utilities	167	180	120	120	(60)
Recreation allocation	4,305	4,339	4,647	4,135	(204)
Parks & rec. admin allocation	5,823	4,618	3,748	4,329	(289)
Governance & Support Services	17,639	15,573	9,535	11,554	(4,019)
Total Operating Expenses	62,795	66,607	48,717	59,679	(6,928)
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

After School Programs Dept. 10.23

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ 31,234	\$ 24,500	\$ 27,000	\$ 27,000	\$ 2,500
Tax Revenue	31,739	42,685	26,481	31,535	(11,150)
Total revenue	62,973	67,185	53,481	58,535	(8,650)
Operating Expenses:					
Personnel cost	32,215	34,540	26,846	29,120	(5,420)
Charges & Services	4,279	2,800	3,200	3,800	1,000
Materials & Supplies	2,370	1,550	1,200	1,550	-
Insurance	839	900	839	780	(120)
Recreation allocation	3,628	5,451	4,843	4,745	(706)
Parks & rec. admin allocation	4,775	5,153	3,906	4,401	(752)
Governance & Support Services	14,867	16,791	12,647	14,139	(2,652)
Total Operating Expenses	62,973	67,185	53,481	58,535	(8,650)

<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 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ 93,579	\$ 90,000	\$ 95,000	\$ 97,000	\$ 7,000
Sidewalk Assessment Revenue	31,651	39,446	33,746	24,727	(14,719)
Total revenue	125,230	129,446	128,746	121,727	(7,719)
Operating Expenses:					
Personnel cost	53,570	64,844	52,128	59,882	(4,962)
Professional Services	-	-	-	-	-
Charges & Services	15,252	14,450	19,100	16,225	1,775
Materials & Supplies	2,661	3,500	3,920	3,400	(100)
Insurance	1,969	2,131	2,030	1,872	(259)
Utilities	(3)	200	60	60	(140)
Recreation allocation	8,074	6,991	11,659	6,345	(646)
Parks & rec. admin allocation	10,626	8,348	9,404	7,735	(613)
Governance & Support Services	33,081	28,982	30,445	26,208	(2,774)
Total Operating Expenses	125,230	129,446	128,746	121,727	(7,719)
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

Special Events Dept. 10.25

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ 6,306	\$ 4,800	\$ 4,400	\$ 5,000	\$ 200
Tax Revenue	67,353	63,184	60,864	64,547	1,363
Other	35,184	33,000	33,000	33,600	600
Total revenue	108,843	100,984	98,264	103,147	2,163
Operating Expenses:					
Personnel cost	24,039	25,802	18,051	27,063	1,261
Charges & Services	36,222	36,050	36,050	35,650	(400)
Materials & Supplies	5,522	3,500	4,150	4,500	1,000
Insurance	724	693	700	696	3
Recreation allocation	6,601	6,094	8,899	6,614	520
Parks & rec. admin allocation	8,688	7,146	7,177	7,033	(113)
Governance & Support Services	27,047	21,699	23,237	21,591	(108)
Total Operating Expenses	108,843	100,984	98,264	103,147	2,163
Net Operating Income	\$ -	\$ -	-	\$ -	\$ -

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

Youth Sports Dept. 10.26

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ 17,596	\$ 14,750	\$ 17,000	\$ 16,600	\$ 1,850
Tax Revenue	14,300	19,847	13,318	20,497	650
Grant Revenue	195	1,500	1,500	1,500	-
Other	-	500	250	500	-
Total revenue	32,091	36,597	32,068	39,097	2,500
Operating Expenses:					
Personnel cost	11,007	14,110	9,739	14,036	(74)
Charges & Services	2,828	3,900	6,800	6,400	2,500
Materials & Supplies	4,674	3,000	2,300	3,000	-
Insurance	436	396	400	348	(48)
Recreation allocation	2,050	3,207	2,904	3,166	(41)
Parks & rec. admin allocation	2,698	2,718	2,342	2,713	(5)
Governance & Support Services	8,398	9,266	7,583	9,434	168
Total Operating Expenses	32,091	36,597	32,068	39,097	2,500
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

Rideout Recreation Programs Dept. 10.27

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Revenues					
User Fees	\$ 36,555	\$ 37,400	\$ 39,500	\$ 40,000	\$ 2,600
Tax Revenue	42,115	39,738	74,151	76,997	37,259
Total revenue	78,670	77,138	113,651	116,997	39,859
Operating Expenses:					
Personnel cost	28,584	27,304	45,391	48,513	21,209
Charges & Services	20,216	16,600	19,000	20,200	3,600
Materials & Supplies	1,547	3,150	2,945	4,850	1,700
Insurance	787	836	847	1,440	604
Recreation allocation	4,294	5,232	10,292	7,507	2,275
Parks & rec. admin allocation	5,650	5,504	8,301	7,885	2,381
Governance & Support Services	17,592	18,512	26,875	26,602	8,090
Total Operating Expenses	78,670	77,138	113,651	116,997	39,859
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

<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

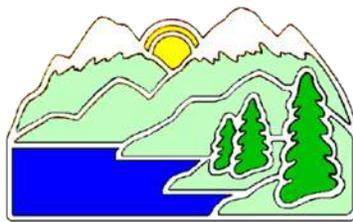
	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Operating Expenses:					
Personnel cost	\$ 27,855	\$ 23,490	\$ 37,897	\$ 25,418	\$ 1,928
Professional Services	-	-	-	1,200	1,200
Charges & Services	4,376	9,170	9,305	6,360	(2,810)
Materials & Supplies	5,187	5,882	8,546	6,382	500
Insurance	673	375	673	396	21
Utilities	(6)	1,200	120	120	(1,080)
Recreation allocation	(38,085)	(40,117)	(56,541)	(39,876)	241
Total Operating Expenses	-	-	-	-	-
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Aquatics Department 10.21	\$ 9,133	\$ 8,803	\$ 13,297	\$ 7,364	\$ (1,439)
Adult Sports Dept. 10.22	4,305	4,339	4,647	4,135	(204)
After School Programs Dept. 10.23	3,628	5,451	4,843	4,745	(706)
Day Camp Dept. 10.24	8,074	6,991	11,659	6,345	(646)
Special Events Dept. 10.25	6,601	6,094	8,899	6,614	520
Youth Sports Dept. 10.26	2,050	3,207	2,904	3,166	(41)
Rideout Recreation Programs Dept. 10.27	4,294	5,232	10,292	7,507	2,275
	\$ 38,085	\$ 40,117	\$ 56,541	\$ 39,876	\$ (241)

2900-0000 Recreation Allocable

This Page intentionally left blank



**Tahoe City
Public Utility District**

Parks and Recreation Administration

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

Parks and Recreation Admin. (Dept. 10.90)

	Actual 2013	Budget 2014	Projected 2014	Budget 2015
Operating Expenses				
Personnel cost	\$ 192,208	\$ 186,132	\$ 190,914	\$ 192,980
Professional Services	-	-	-	-
Charges & Services	18,888	16,645	18,068	19,846
Materials & Supplies	2,826	2,310	2,000	2,300
Insurance	5,634	5,327	5,633	5,412
Utilities	897	900	800	900
Parks & rec. admin allocation	(220,453)	(211,314)	(217,415)	(221,438)
Total Operating Expenses	-	-	-	-
Net Operating Income	\$ -	\$ -	\$ -	\$ -

The following table shows the amount each department shares in these costs that 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.

Parks and Recreation Admin. (Dept. 10.90)

	Actual 2013	Budget 2014	Projected 2014	Budget 2015
Athletic Fields & Courts Dept. 10.11	\$ 24,714	\$ 23,259	\$ 22,393	\$ 25,981
Beaches Dept. 10.12	17,815	17,919	16,163	18,346
Boat Ramp & Campground Dept. 10.13	15,569	14,705	12,760	15,697
Community Buildings Dept. 10.14	43,761	43,254	53,027	48,365
Parklands Dept. 10.15	24,958	23,685	23,313	24,427
Property Management Dept. 10.16	4,919	4,398	3,965	4,404
Sidewalk and Amenities Dept. 10.17	4,912	5,321	3,926	4,817
Recreation Trails Dept. 10.18	26,798	25,873	26,872	26,383
Golf Course Property Dept. 10.20	6,727	8,837	9,393	10,046
Aquatics Department 10.21	12,020	10,576	10,725	8,876
Adult Sports Dept. 10.22	5,823	4,618	3,748	4,329
After School Programs Dept. 10.23	4,775	5,153	3,906	4,401
Day Camp Dept. 10.24	10,626	8,348	9,404	7,735
Special Events Dept. 10.25	8,688	7,146	7,177	7,033
Youth Sports Dept. 10.26	2,698	2,718	2,342	2,713
Rideout Recreation Programs Dept. 10.27	5,650	5,504	8,301	7,885
	\$ 220,453	\$ 211,314	\$ 217,415	\$ 221,438

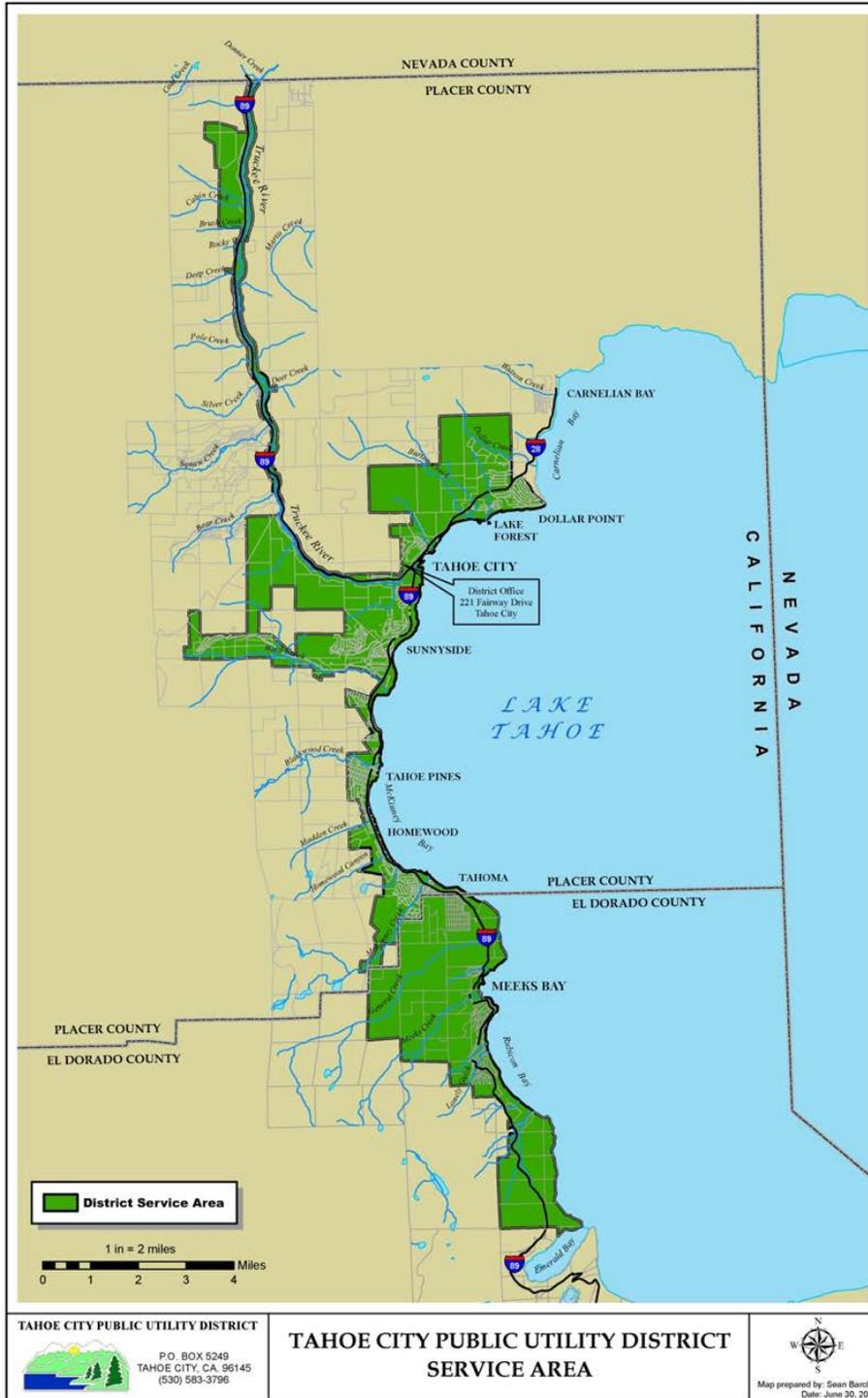
Parks and Recreation 2015 Capital Improvement Plan

The following schedule lists the 2015 capital projects planned for Parks and Recreation and Governance and Support Services totaling \$2,453,232. The funding to pay for capital projects is broken down into three categories: 1) TCPUD funding, in the amount of \$1,140,920; 2) Grant funding – secured, in the amount of \$1,248,312; and 3) Grant funding - not secured, in the amount of \$64,000. It should be noted capital projects that have unsecured funding will not take place until a funding source is secured. For more information on the Parks and Recreation Capital Improvement plan, see the 2015-2019 Five-Year Capital Plan Section.

2015 PARKS & RECREATION CAPITAL BUDGET	Project Type	District Funded	Outside Funding Secured	Outside Funding Not Secured	Total 2015 Capital Budget
Retaining Wall Repair	Rehab	\$ 30,000	\$ -	\$ -	\$ 30,000
Truckee River Trail Pavement Rehab	Rehab	131,702			131,702
Truckee River Trail Pavement Rehab	Rehab	126,537	412,166		538,703
Truckee River Restoration	Upgrade	10,000	296,920		306,920
Homewood Bike Trail	Upgrade		397,226		397,226
Replace Lakeside Trail Interpretive Signs	Replace	10,000	62,000		72,000
Update Trail Map Signs	Upgrade	6,500			6,500
Trails Line Striper	Replace	6,500			6,500
64-Acres Bike Bridge Repairs	Upgrade	10,000			10,000
Outlet Crossing Ped Bridge Abutment Repairs	Upgrade	12,000			12,000
Golf Course Signage Improvements	Upgrade	29,206			29,206
Bocce Courts	Upgrade	18,300			18,300
Golf Course Irrigation Transmission Line	Replace	20,000			20,000
Golf Course BMP's	Upgrade	46,592			46,592
Golf Course Club House Carpet		16,000			16,000
Golf Course Poles/Cables #3	Replace	17,000			17,000
Tahoe Cross-Country Lodge		10,000			10,000
Kilner Park Tennis Court Replacements	Rehab	228,883		35,000	263,883
Picnic Table Replacement	Upgrade	18,000			18,000
Rideout Copier	Replace	8,000			8,000
Club Car Replace	Replace	22,000			22,000
Kayak/Board Rack Construction	New	17,000			17,000
Commons Beach Sand	Rehab		30,000		30,000
Commons Playground Sand	Replace	6,000			6,000
Commons Drinking Fountain	Replace	5,500			5,500
Conners Field Light Replace	Replace	130,000			130,000
Rideout Sign @ Hwy 89	Upgrade	10,000			10,000
Rideout Sidewalk			50,000		50,000
Sailing Obexeer's Marina Concrete Slab		4,000		4,000	8,000
Skylandia Camp Lodge/Gazebo	Upgrade	30,000			30,000
Fanny Bridge Ped Chain/Poles	Rehab	6,000			6,000
Boat Ramp Rehabilitation	Rehab	23,500			23,500
Boat Ramp Cameras	Upgrade			25,000	25,000
Sidewalk Aspen Tree Replacement	Replace	5,000			5,000
Subtotal Parks and Recreation		\$ 1,014,220	\$ 1,248,312	\$ 64,000	\$ 2,326,532
Governance & Support Services		126,700			126,700
(see GSS write up for capital detail)		\$ 1,140,920	\$ 1,248,312	\$ 64,000	\$ 2,453,232

GOVERNANCE AND SUPPORT SERVICES

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



Governance and Support Services Overview

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

Governance and Support Services 2015 Priorities

General Manager's Office

- Develop process and undertake update to District's Strategic Plan
- Develop MOU with Placer County for Watson Cabin and Commons Beach
- Participate in Highway 89 Realignment Project on the Interagency Executive Committee
- Advocate for TCPUD interests through the Placer County Area Planning Process
- Participate in Tahoe City Mobility Study Process and Placer County Parking Study
- Participate in legislative efforts for 2016 Parks Bond
- Update retention policy and procedures
- Create system and implement process to archive history, projects, contracts, and funding for District-owned or District-managed and maintained property
- Develop file/scan process for customer utility location maps Laserfiche & GIS
- Digitally archive historic legal counsel files
- Achieve District Transparency Certificate of Excellence from the Special District Leadership Foundation

Accounting, Finance, Human Resources

- Achieve 2014 District Audit Report for the Certificate of Achievement for Excellence in Financial
- Report (GFOA award) to promote transparency, accountability, and secure bond rating
- Upgrade Springbrook to SQL platform (identify impacts to ancillary software)
- Implement online utility bill payment availability
- Implement phase two of Accounts Payable scanning by incorporating workflow
- Improve seasonal recruiting and hiring process (outreach and expedited processing)
- Review, update, and enhance District-wide facilities security - cameras, key pads
- Consultant - Review District borrowing strategy
- Improve Purchasing Policy and Procedure
- Grants and Communication
- Pursue/identify funding sources/opportunities appropriate for 2015 priorities
- Develop a new website needs assessment and scope project (Phase One of multiyear project)
- Implement and execute all parts of the Communication Plan to increase community information and participation

Information Technology

- Implement iPad security/access policies
- Implement Springbrook-Laserfiche Integration pilot project (AP and HR)
- Complete Laserfiche Software Platform/Database update
- Complete VUEWorks Software Platform/Database update
- Complete Springbrook to Tokay customer data link project
- Complete A/V upgrade projects (Board Room/Conference Room/ training display system)
- Implement District MS SQL Server System

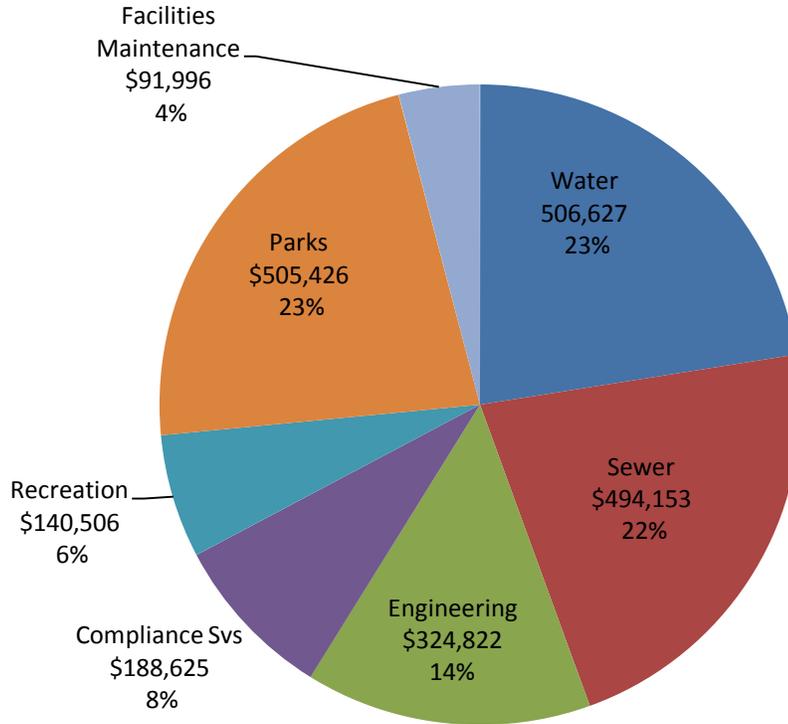
Governance and Support Services Budget Schedule

Operating and Net Income Department 90-10					\$ Chg
	Actual	Budget	Projected	Budget	2015 Bud to
	2013	2014	2014	2015	Bud 2014 inc. (dec.)
Revenues					
Other	\$ 6,194	\$ -	\$ -	\$ -	\$ -
Total revenue	6,194	-	-	-	-
Operating Expenses					
Personnel cost	1,422,698	1,450,608	1,391,938	1,488,277	37,669
Professional Services	209,968	322,930	255,975	244,225	(78,705)
Charges & Services	216,286	249,142	215,203	264,749	15,607
Materials & Supplies	144,808	159,922	148,165	174,870	14,948
Insurance	35,446	35,218	35,826	35,596	378
Utilities	41,113	45,487	41,804	44,438	(1,049)
Total Operating Expenses	2,070,319	2,263,307	2,088,911	2,252,155	(11,152)
Net Operating Income	\$ (2,064,125)	\$ (2,263,307)	\$ (2,088,911)	\$ (2,252,155)	\$ 11,152

Governance and Support Service Allocation

Water	\$ 523,397	\$ 520,196	\$ 505,162	\$ 506,627	\$ (13,569)
Sewer	469,700	531,083	452,395	494,153	(36,930)
Engineering	159,177	175,729	153,113	185,842	10,113
Engineering Projects	89,340	146,561	107,003	138,980	(7,581)
Technical Services	165,628	183,420	169,957	188,625	5,205
Recreation	156,048	147,478	145,043	140,506	(6,972)
Parks	408,834	466,851	464,235	505,426	38,575
Parks Facilities Charge Back	92,001	91,989	92,003	91,996	7
	\$ 2,064,125	\$ 2,263,307	\$ 2,088,911	\$ 2,252,155	\$ (11,152)

2015 GSS Allocation \$2,252,155



Summary of Operations

Personnel Overview and Operating Expenses

Personnel cost are up \$37,669, or 2.6% to last year's budget. This is a result of general salary and benefit increases, elimination of the Director of Resource Development position and replaced with the Grants and Communication Information Administrator, minimal allocation of the part-time position to the Compliance Department, and increased cost for the replacement benefit fund.

Other changes to operating expenses are due to:

- Consultant cost down -24.4%, or -\$78,705 lower.
 - Last year included accounting support, class and comp study not budgeted in 2015
 - Information Technology consultants cost down from last year
 - Legal cost down \$6,000. A portion of legal cost was allocated to other departments
 - Added \$5,000 for a strategic consultant cost
- Charges and services are up 6.3%, or \$15,607 higher. This is a result of the following:
 - Board of Director Fees up \$7,849 for training
 - LAFCO fees up \$4,000 based on actual trend
 - Added California Special District Association annual fees +\$5,300.
 - Software & maintenance costs down -\$4,455
- Material and supplies are up 9.3%, or \$14,948 higher. This is a result of the following:
 - Additional workstation replacement
 - Computer equipment purchased up +\$14,300 (iPads, Boardroom Video, training display system)

Allocation of Governance and Support Services

The cost of GSS is allocated to all departments on the basis of the department's expense to the total expense for TCPUD; thereby, each department shares in the cost of GSS proportionally.

	Budget 2015 Department Expense	Expense Percentage	GSS Allocation
Water Department			
Water Production Dept. 11	\$ 775,633	8.7%	\$ 240,139
Storage, Transportation & Distribution Dept. 12	865,525	9.7%	266,488
Technical Services % Allocation Dept. 30	787,178	8.9%	97,663
Engineering % Allocation Dept. 35	791,877	8.9%	96,222
	<u>3,220,212</u>	<u>36.3%</u>	<u>700,512</u>
Sewer Department			
Pump Stations 21	787,178	8.9%	246,448
Line Maintenance 22	791,877	8.9%	247,705
Technical Services % Allocation Dept. 30	601,305	6.8%	90,962
Engineering % Allocation Dept. 35	590,218	6.6%	89,620
	<u>2,770,578</u>	<u>31.2%</u>	<u>674,735</u>
Engineering Projects Dept. 70			
	<u>442,560</u>	<u>5.0%</u>	<u>138,980</u>
Water, Sewer, Engineering Projects Subtotal			
	<u>6,433,351</u>	<u>72.4%</u>	<u>1,514,227</u>
Park Departments			
Athletic Fields & Courts Dept. 10.11	288,686	3.2%	88,127
Beaches Dept. 10.12	202,151	2.3%	61,382
Boat Ramp & Campground Dept. 10.13	182,244	2.1%	53,257
Community Buildings Dept. 10.14	501,526	5.6%	65,909
Parklands Dept. 10.15	268,736	3.0%	80,977
Property Management Dept. 10.16	53,958	0.6%	14,954
Sidewalk and Amenities Dept. 10.17	51,620	0.6%	16,181
Recreation Trails Dept. 10.18	311,098	3.5%	90,872
Golf Course Property Dept. 10.20	103,920	1.2%	33,767
	<u>1,963,939</u>	<u>22.1%</u>	<u>505,426</u>
Recreation Departments			
Aquatics Department 10.21	111,609	1.3%	30,978
Adult Sports Dept. 10.22	39,661	0.4%	11,554
After School Programs Dept. 10.23	44,396	0.5%	14,139
Day Camp Dept. 10.24	95,519	1.1%	26,208
Special Events Dept. 10.25	74,523	0.8%	21,591
Youth Sports Dept. 10.26	29,663	0.3%	9,434
Rideout Recreation Programs Dept. 10.27	90,395	1.0%	26,602
	<u>485,766</u>	<u>5.5%</u>	<u>140,506</u>
Total Parks and Recreation			
	<u>2,449,705</u>	<u>27.6%</u>	<u>645,932</u>
Total Expense Base and Gov. & Support Svcs Allocated			
	<u>\$ 8,883,056</u>	<u>100.00%</u>	<u>2,160,159</u>
Credit to Community Buildings for Admin Facility (Expense is shown in both Parks and Recreation & Governance & Support Services)			<u>91,996</u>
Total of Receiving Departments G&A Allocation			<u>\$ 2,252,155</u>

	Projected 2014		
	Department Expense	Expense Percentage	GSS Allocation
Water Department			
Water Production Dept. 11	\$ 779,914	9.5%	\$ 241,546
Storage, Transportation & Distribution Dept. 12	851,174	10.4%	\$ 263,616
Technical Services % Allocation Dept. 30	774,017	9.4%	\$ 90,846
Engineering % Allocation Dept. 35	686,694	8.4%	\$ 81,842
	<u>3,091,799</u>	<u>37.7%</u>	<u>677,850</u>
Sewer Department			
Pump Stations 21	774,017	9.4%	239,720
Line Maintenance 22	686,694	8.4%	212,675
Technical Services % Allocation Dept. 30	548,764	6.7%	79,111
Engineering % Allocation Dept. 35	494,377	6.0%	71,271
	<u>2,503,852</u>	<u>30.5%</u>	<u>602,777</u>
Engineering Projects Dept. 70	<u>345,497</u>	<u>4.2%</u>	<u>107,003</u>
Water, Sewer, Engineering Projects Subtotal	<u>5,941,148</u>	<u>72.4%</u>	<u>1,387,630</u>
Park Departments			
Athletic Fields & Courts Dept. 10.11	234,085	2.9%	72,498
Beaches Dept. 10.12	168,957	2.1%	52,327
Boat Ramp & Campground Dept. 10.13	133,380	1.6%	41,309
Community Buildings Dept. 10.14	554,308	6.8%	79,674
Parklands Dept. 10.15	243,700	3.0%	75,476
Property Management Dept. 10.16	41,443	0.5%	12,835
Sidewalk and Amenities Dept. 10.17	41,040	0.5%	12,710
Recreation Trails Dept. 10.18	280,900	3.4%	86,997
Golf Course Property Dept. 10.20	98,187	1.2%	30,409
	<u>1,796,000</u>	<u>21.9%</u>	<u>464,235</u>
Recreation Departments			
Aquatics Department 10.21	112,110	1.4%	34,721
Adult Sports Dept. 10.22	30,787	0.4%	9,535
After School Programs Dept. 10.23	40,834	0.5%	12,647
Day Camp Dept. 10.24	98,301	1.2%	30,445
Special Events Dept. 10.25	75,027	0.9%	23,237
Youth Sports Dept. 10.26	24,485	0.3%	7,583
Rideout Recreation Programs Dept. 10.27	86,776	1.1%	26,875
	<u>468,320</u>	<u>5.7%</u>	<u>145,043</u>
Total Parks and Recreation	<u>2,264,320</u>	<u>27.6%</u>	<u>609,278</u>
Total Expense Base and Gov. & Support Svcs Allocated	<u>\$ 8,205,468</u>	<u>100.00%</u>	<u>1,996,908</u>
Credit to Community Buildings for Admin Facility (Expense is shown in both Parks and Recreation & Governance & Support Services)			<u>92,003</u>
Total of Receiving Departments G&A Allocation			<u>\$ 2,088,911</u>

Governance and Support Services 2015 Capital Plan

	<u>Project Description</u>	<u>District Funded</u>
1	Replace color copiers Replace B/W copier	\$ 15,000 12,000
2	Implement Online Utility Bill Payment Solution	7,500
3	Accounts Payable Scanning Project-Phase 2	8,500
4	Implement District MS SQL Server System	12,500
5	Upgrade Springbrook Financial System to SQL platform	11,200
6	221 Admin. Building Facilities Enhance Security project	25,000
7	221 Admin Building Improvement Project	15,000
8	Board Room Furnishings and Equipment	20,000
		<u>\$ 126,700</u>

GSS has eight (8) capital projects planned for 2015 as shown in the table below.

Project 1 - The copiers are nearing the end of their useful life. Increased service calls and down copier time continues to increase.

Project 2 - The number one request from our water and sewer customers is “do we take credit cards”. The Utility Bill Payment Solution will address the many requests to take credit cards for utility bills. It can be as simple as partnering with a third-party credit card provider, and as robust as delivering the utility bills electronically to our customers.

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

Project 4 and 5 - Springbrook is migrating all their customers to SQL by the end of 2015. TCPUD is taking a proactive approach to setting up a MS SQL Server environment to facilitate the migration of the Springbrook Database as well as offer improved security, reliability and maintenance for all TCPUD enterprise system databases.

Project 6 - Improve current camera visibility in Administration parking lot, adjust angles and improve lighting. Install cameras at Administration building front desk area and at WCB Boat Ramp (from 2014 Goal). Replace current keypads with keypad that accommodates unique EE identifying number. Install panic buttons at front counter.

Project 7 - 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 8 - The current tables are over 20 years old. They are heavy, inflexible and coming apart. The new tables fold to allow for easier storage. They include wheels/casters to enable easier and safer room set-up. The tables allow for more flexible use of space as to storage, size and shape.

More detailed information on the capital plan can be found in the 2015-2019 Five-Year Capital Plan Section.



TCPUD Offices on Fairway

NON-OPERATING AND DEBT SERVICE

Non-Operating Overview

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

Non-Operating Combined Budget Schedule

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Non-Operating Revenue and Expenses					
Property Tax	\$ 2,956,231	\$ 2,620,637	\$ 2,712,976	\$ 2,700,309	\$ 79,672
Property Tax used for Debt Service	961,632	820,873	783,363	745,702	(75,171)
Interest Income	102,766	65,400	138,070	128,252	62,852
Assessment	35,935	35,680	35,679	35,430	(250)
Proceeds from asset Sales	23,714	720	23,413	720	-
Other	69,010	61,140	60,300	60,540	(600)
Pension Asset Amortization	(224,755)	(254,412)	(222,209)	(286,740)	(32,328)
County Collection Fee	(93,708)	(93,936)	(112,143)	(114,432)	(20,496)
Interest Expense	(162,696)	(141,552)	(139,993)	(115,780)	25,772
Debt Service - Principal	(796,035)	(675,798)	(639,849)	(625,402)	50,396
Total Non-Operating Revenue (Expenses)	2,872,094	2,438,752	2,639,606	2,528,599	89,847
Other Non Operating					
Capital Grant Revenue	1,819,768	3,585,076	1,271,065	1,812,312	(1,772,764)
Contributed Capital	10,320	-	806	-	-
Capital outlay	(545,634)	(4,083,375)	(1,497,476)	(2,453,232)	1,630,143
Net Non - Operating	\$ 4,156,548	\$ 1,940,453	\$ 2,414,001	\$ 1,887,679	\$ (52,774)
Recap by Fund					
Utility Fund	\$ 1,689,090	\$ 505,942	\$ 295,065	\$ 463,496	\$ (42,446)
General Fund	2,467,170	1,434,511	2,118,936	1,424,183	(10,328)
Debt Service	288	-	-	-	-
Net Non - Operating	\$ 4,156,548	\$ 1,940,453	\$ 2,414,001	\$ 1,887,679	\$ (52,774)

Property tax revenue of \$2,700,309 represents what is available for capital spending and capital reserves after parks and recreation operational and debt service payment needs are met. Property tax used for debt service of \$745,702 is the portion of property tax specifically allocated to debt service payments. See write up on Debt Service. The following table shows how TCPUD property tax is allocated.

2015 Tax Revenue Budget Uses

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Property Tax					
Parks	\$ 1,389,403	\$ 1,651,363	\$ 1,624,365	\$ 1,805,273	\$ 153,910
Recreation	285,373	318,545	290,708	301,669	(16,876)
Property Tax available for Capital	2,956,231	2,620,637	2,712,976	2,700,309	79,672
Property Tax used for Debt Service	961,632	820,873	783,363	745,702	(75,171)
Total Property Tax	\$ 5,592,639	\$ 5,411,418	\$ 5,411,412	\$ 5,552,953	\$ 141,535

Non-operating revenues of \$127,260 consist of interest income earned (\$720) on property tax held by Placer County and El Dorado County, interest income earned on investments (\$65,400) with Placer County Treasurer and the California State Treasurer Local Agency Investment Fund and Utility billings late payment penalties (\$60,000). Smaller amounts, such as discounts earned, early payments and proceeds from asset sales, make up the remainder of the revenues.

Interest income is largely from interest earnings on investments held with Placer County Treasurer and the Local Agency Investment Fund. Interest income is allocated between the Utility Fund and General Fund. Assessment income is used to pay down debt. A portion is collected through the utility billing process to pay down the Series C Bonds and the Sidewalk Special Assessments. Other income is mostly due to late fees and penalties on outstanding water and sewer accounts receivable.

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

County Collection Fee is for the administration fee charged by the TCPUD for collection of property tax. There are no non-operating transfers from the General Fund to the Utility Fund in the 2015 budget.

Capital Outlay is planned capital for parks, recreation, and GSS. Capital outlay is only recorded in the General Fund as an expenditure as required by governmental accounting practices. Capital cost for water and sewer assets are recorded directly to the balance sheet.



**Tahoe City
Public Utility District**

Department 20.80 and 10.80 Non-Operating Budget Schedules

Utility Fund Non-Operating (Dept. 20-80)

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Non-Operating Revenue and Expenses					
Property Tax	\$ 23,287	\$ 23,290	\$ 23,288	\$ 23,290	\$ -
Interest Income	104,964	60,000	86,380	80,787	20,787
Assessment	21,669	21,665	21,664	21,665	-
Proceeds from asset Sales	23,414	360	23,413	360	-
Other	66,270	60,060	60,050	60,060	-
Pension Asset Amortization	(116,947)	(149,856)	(117,653)	(217,661)	(67,805)
Interest Expense	(6,120)	(5,752)	(5,752)	(5,005)	747
Total Non-Operating Revenue (Expenses)	116,537	9,767	91,390	(36,504)	(46,271)
Other Non Operating					
Capital Grant Revenue	1,571,746	496,175	202,869	500,000	3,825
Contributed Capital	807	-	806	-	-
Net Non-Operating	\$ 1,689,090	\$ 505,942	\$ 295,065	\$ 463,496	\$ (42,446)

General Fund Non-Operating (Dept. 10.80)

	Actual 2013	Budget 2014	Projected 2014	Budget 2015	\$ Chg 2015 Bud to Bud 2014 inc. (dec.)
Non-Operating Revenue and Expenses					
Property Tax	\$ 2,956,231	\$ 2,620,637	\$ 2,712,976	\$ 2,700,309	\$ 79,672
Interest Income	(2,487)	5,400	51,690	47,465	42,065
Proceeds from asset Sales	300	360	-	360	-
Other	2,741	1,080	250	480	(600)
Pension Asset Amortization	(107,808)	(104,556)	(104,556)	(69,079)	35,477
County Collection Fee	(93,708)	(93,936)	(112,143)	(114,432)	(20,496)
Total Non-Operating Revenue (Expenses)	2,755,269	2,428,985	2,548,216	2,565,103	136,118
Other Non Operating					
Capital Grant Revenue	248,022	3,088,901	1,068,196	1,312,312	(1,776,589)
Contributed Capital	9,513	-	-	-	-
Capital outlay	(545,634)	(4,083,375)	(1,497,476)	(2,453,232)	1,630,143
Non Operating Trf to (from) Utility Fund	-	-	-	-	-
Net Non-Operating	\$ 2,467,170	\$ 1,434,511	\$ 2,118,936	\$ 1,424,183	\$ (10,328)

Department 50.10 Debt Service Budget Schedule

Department 50.10 accounts for principal and interest payments made during the year.

Debt Service (Dept. 50.10)					\$ Chg
	Actual 2013	Budget 2014	Projected 2014	Budget 2015	2015 Bud to Bud 2014 inc. (dec.)
Non-Operating Revenue and Expenses					
Property Tax	938,345	797,583	760,075	722,412	(75,171)
Assessment	14,266	14,015	14,015	13,765	(250)
Interest Expense	(156,576)	(135,800)	(134,241)	(110,775)	25,025
Debt Service - Principal	(796,035)	(675,798)	(639,849)	(625,402)	50,396
Total Other Non-Operating	288	-	-	-	-
Non-Operating Revenue and Expenses	\$ 288	\$ -	\$ -	\$ -	\$ -

The following schedule shows the 2015 long-term debt repayments for the TCPUD. Department 50.10 total of \$736,177 is the sum of \$100,775 (interest expense) and \$625,402 (principal payments).

Outstanding Debt	Debt Service							
	Payment	Feb.	Mar.	June	July	Aug.	Sept.	Dec.
Zions First National Bank	\$ 248,182	\$ 124,091	\$ -	\$ -	\$ -	\$ 124,091	\$ -	\$ -
Bank of America	334,526	-	83,632	83,631	-	-	83,632	83,631
Zions First National Bank	13,765	-	626	-	-	-	13,139	-
State Water Resources Control Bd (SFR)	139,704	-	-	-	-	-	139,704	-
Amount paid through Department 50.10	736,177	124,091	84,258	83,631	-	124,091	236,475	83,631
Zions First National Bank Utility Fund	44,956	-	-	-	22,478	-	-	22,478
Total District Debt Service	\$ 781,133	\$ 124,091	\$ 84,258	\$ 83,631	\$ 22,478	\$ 124,091	\$ 236,475	\$ 106,109

Revenue sources include general tax revenue which is used for debt service and supplemental user fees. The Sidewalk Improvement Bonds have a dedicated tax source for their repayment. At the time of the budget, the TCPUD has made no plans to borrow. The interest rates on two of the TCPUD's debts dropped in 2012. The Zion's Sidewalk Improvement Bond payments dropped from 6.015% to 2.0010% in 2012. Also, the Zion's Series C Bonds dropped from 6.050% to 1.898%. The 2004 Bank of America Loan paid off in July 2014. This loan was a 10-year financing in the amount of \$600,000 to finance water and sewer capital. The next debt to retire is Zion's Bank in 2017.

Long-Term Debt Revenue and Expenditures Budget Summary	Debt Service	Utility	
	Fund 50	Fund 20	Total
<u>Revenue Sources</u>			
General Tax Revenue - Bank of America	\$ 334,526	\$ -	\$ 334,526
General Tax Revenue - Series C Bonds	-	23,291	23,291
General Tax Revenue - State Revolving Fund	139,704	-	139,704
General Tax Revenue - Zions Bank	248,182	-	248,182
Sub Total - General Tax Revenue Pledged to Debt Service	722,412	23,291	745,703
Sidewalk Special Assessment	13,765	-	13,765
Supplemental User Fees - Series C Bonds	-	21,665	21,665
Total Revenue - All Sources	\$ 736,177	\$ 44,956	\$ 781,133

<u>Debt Service</u>	<u>Maturity</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Zions Bank 2M	2017	4.300%	\$ 220,792	\$ 27,390	\$ 248,182
Sidewalk Imp Bonds	2019	2.001%	12,513	1,252	13,765
Bank of America	2019	4.050%	283,315	51,212	334,527
Series C Bonds	2021	1.898%	39,579	5,376	44,955
State Revolving Fund	2028	1.800%	108,783	30,921	139,704
Total Debt Expenditures			\$ 664,982	\$ 116,151	\$ 781,133

PERSONNEL SECTION



TCPUD Employees of the year hard at work in Tahoe City
(Justin Bancroft, Pat Potter, and Lance DeMartini)

Personnel

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

WORKFORCE SAFETY, STABILITY & TRAINING

DISTRICT develops and maintains appropriate staffing levels of educated, professionally trained, qualified employees, dedicated to protecting the safety, health, well-being and resources of the public

The adopted budget addresses the 2015-2019 Memorandum of Understanding (MOU) with International Union of Operating Engineers Stationary Local Number 39 which covers administrative, utilities, engineering, and parks and recreation employees. TCPUD has negotiated with the MOU bargaining unit for a cost of living adjustment (COLA) based on the August-to-August consumer price index for wage increase effective January 1. The 2015 COLA was negotiated at 3%

so employees would take on 100% of their required employee 8% contribution to pension. This 3% increase was also approved for our non-represented employees as well as bringing them to the full 8%. 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. Starting July 1, 2011, employees began making a contribution of 1% towards the employee contribution portion of the pension plan. Effective January 1, 2012, and each year thereafter, the employee's deduction towards the employee portion of the pension contribution was increased by an amount equal to 75% of COLA applied for same year until such time as the employee is paying the entire employee contribution. Effective January 1, 2015, employees are responsible for the entire employee contribution. Other factors, such as deferred health benefits considered in the MOU, are also reflected in the 2015 budget. The MOU also provided for employee participation to the unfunded pension liability as determined by the PERS Annual Valuation Report as of June 30, 2013. This cost was not budgeted in the 2015 personnel cost, however it is offset by an equal reduction of the 2% deferred compensation benefit.

On September 12, 2012, Governor Brown signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013. Basically, PEPRA affects new TCPUD employees hired on or after January 1, 2013, through provisions affecting benefit formulas, the definition of what comprises pensionable earnings, limits on pensionable earnings, and other matters. The 2015 budget provides for five employees subject to PEPRA.

With escalating personnel cost, especially health care cost, TCPUD was able to establish a Health Reimbursement Arrangement for employees who voluntarily switched to a lower-cost premium health insurance. This allowed the TCPUD to share half the annual savings with participating employees. In the 2014 and 2015 Budget, the planned HRA saving is not at the same level as in 2013 due to the lower-premium cost rising to a point that diminished HRA savings.

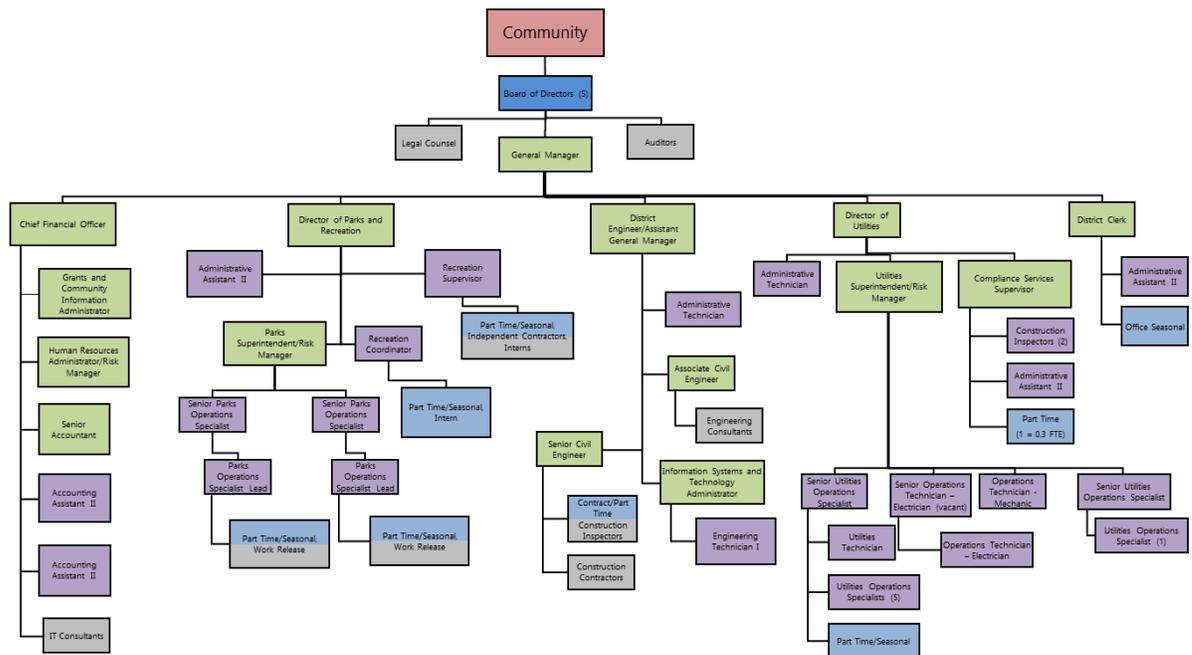
As per an agreement with the union made in September 2012, the TCPUD agreed to perform a compensation study prior to November 1, 2014. The TCPUD retained Bryce Consulting to conduct a District-wide classification and compensation study involving all positions. The classification study involved employee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

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

District Wide	Budget 2014	Net Change Up (down)	Budget 2015		
Full-time year round	42.00	(0.10)	41.90		
Part-time/Seasonal	11.19	0.23	11.42		
Total District	53.19	0.13	53.32		
				Proposed	
Department	Budget 2014	Net Change Up (down)	Budget 2015	2015 Budget	
				FTYR	PT/Sea
Water	7.26	0.04	7.30	6.80	0.50
Sewer	7.55	0.03	7.58	7.08	0.50
Engineering	3.26	0.47	3.73	3.73	-
Compliance Services	3.80	0.23	4.03	4.00	0.03
Projects	2.50	(0.60)	1.90	1.90	-
Parks	12.23	0.06	12.29	6.72	5.57
Recreation	6.94	(0.02)	6.92	2.50	4.42
GS&S	9.60	(0.03)	9.57	9.17	0.40
Total Departments	53.14	0.18	53.32	41.90	11.42

The following organization chart shows the structure of TCPUD and the relationship among the departments and staff. The General Manager oversees 41.90 FTE and 11.42 FTE seasonal employees.

Organization Chart 2015 District Wide



The 2015 budget continues to focus on delivering exceptional service and capital projects. There are no substantive staffing changes for 2015.

The following 2015 budget assumptions were used to develop the personnel budget:

Personnel General Economic Environment:

Consumer Price Index increase PROJECTED	2.3%
Placer County Investment earnings percentage	1.2%
LAIF investment earnings percentage	0.3%

Labor and Benefits:

Labor Costs

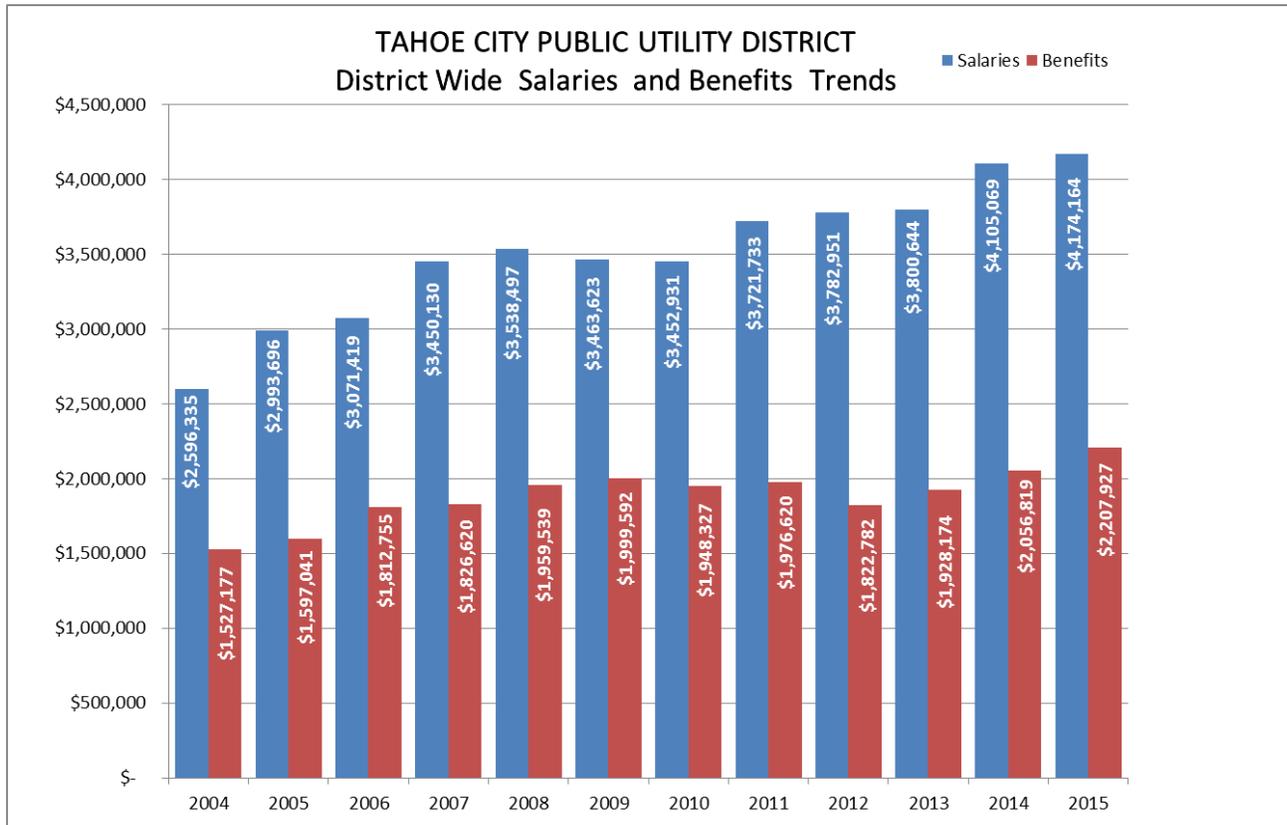
-Annual merit review increases based on satisfactory to excellent performance (limited to top of range)	3%-5%
-Cost of living adjustment (COLA) for satisfactory or above performance (75% of COLA goes to pay for EPMC)	2.3%

Minimum Wage	State effective date 7/1/2014 --->	\$ 9.00
	Federal ---->	\$ 7.25

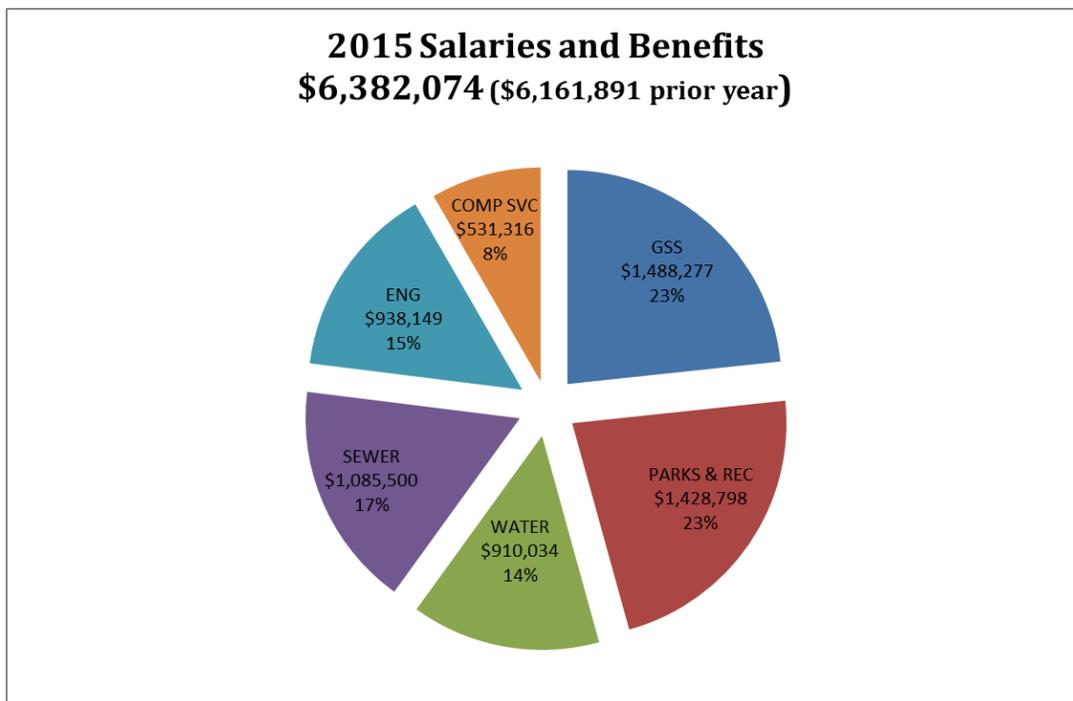
Benefits

-Medical Insurance at new PERS rates (Basic Sacramento rates)		
Choice		2.0%
Select		4.91%
-Fund full ARC rate for post-employment retirement medical benefits		\$ 255,300
-Dental self funded plan per employee & dependent(s)		\$ 1,500
-Vision self funded plan per employee & dependent(s)		\$ 350
-PERS Employer Paid Member Contribution Rate ---->	8.0%	Er pays ---> 0.6%
-PERS -Employer Retirement Pension Cost		
Classic (2.7% @ 55) employee rate: January - June		16.691%
Classic employee rate: July -December projected		21.549%
PEPRA (2% @ 62) employee rate: January - June		6.25%
PEPRA employee rate: July -December projected (due out in fall)		6.25%
-Worker's Compensation Premiums	Experience modification factor --->	0.71
	(Decreased .01 from .80 in 2013 through 7/31/14)	
-Health Deferral (depends on MOU)		50% to 50%

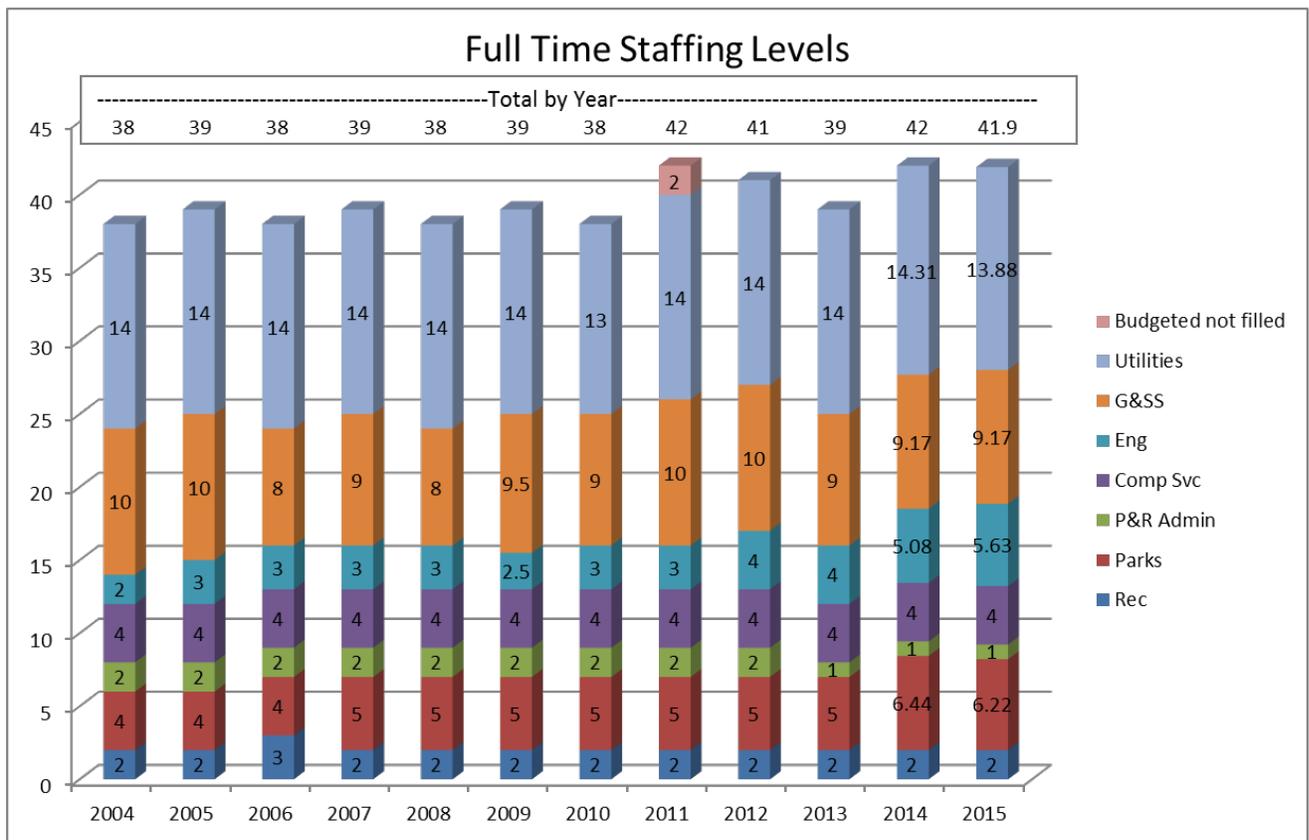
The following chart shows the salaries and benefits trends since 2004. The District Wide Salaries and Benefits Trends chart shows a steady increase in salaries. This is due to CPI, merit increases, and increased staffing levels to meet service demands. Benefits include pension, health insurance, dental 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 2004.



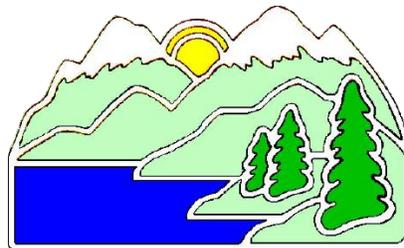
TCPUD maintains two salary ranges: 1) Classified and Seasonal Salary Ranges, and 2) Management, Supervisory and Professional Salary Ranges. Both ranges show the position/title, monthly amount for entry and top of range, hourly rate of pay for entry and top of range, and percentage spreads for each position/title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

2015 Salary Ranges

CLASSIFIED AND SEASONAL SALARY RANGES - EFFECTIVE JANUARY 1, 2015										
POSITION	2014				2015 RANGE	2015				RANGE SPREAD
	HOURLY		MONTHLY			HOURLY		MONTHLY		
	MIN	MAX	MIN	MAX		MIN	MAX	MIN	MAX	
Senior Utilities Operations Specialist ~	\$33.36	\$43.36	\$5,781.88	\$7,516.08	138	\$36.23	\$47.10	\$6,280.44	\$8,164.57	30%
Senior Operations Technician - Electrician ~	\$33.36	\$43.36	\$5,781.88	\$7,516.08	138	\$36.23	\$47.10	\$6,280.44	\$8,164.57	30%
Operations Technician - Electrician ~	\$31.08	\$40.41	\$5,387.72	\$7,003.88	133	\$34.47	\$44.82	\$5,975.62	\$7,768.31	30%
Operations Technician - Mechanic ~	\$28.91	\$37.59	\$5,011.76	\$6,515.25	126	\$32.16	\$41.80	\$5,573.57	\$7,245.64	30%
Utilities Operations Specialist III ~	\$28.91	\$37.59	\$5,011.76	\$6,515.25	126	\$32.16	\$41.80	\$5,573.57	\$7,245.64	30%
Construction Inspector II ^	\$29.24	\$38.01	\$5,068.27	\$6,588.57	123	\$31.21	\$40.57	\$5,409.65	\$7,032.55	30%
Engineering Technician II ^	\$26.62	\$34.60	\$4,613.96	\$5,998.03	119	\$29.99	\$38.99	\$5,198.57	\$6,758.14	30%
Utilities Technician ~	\$25.97	\$33.76	\$4,501.29	\$5,851.91	114	\$28.54	\$37.10	\$4,946.26	\$6,430.14	30%
Utilities Operations Specialist II ~	\$25.97	\$33.76	\$4,501.29	\$5,851.91	114	\$28.54	\$37.10	\$4,946.26	\$6,430.14	30%
Construction Inspector I ^	\$26.62	\$34.60	\$4,613.96	\$5,998.03	111	\$27.70	\$36.01	\$4,800.79	\$6,241.03	30%
Administrative Technician *	\$24.41	\$31.74	\$4,231.41	\$5,501.08	104	\$25.83	\$33.58	\$4,477.79	\$5,821.12	30%
Utilities Operations Specialist I ~	\$22.53	\$29.28	\$3,904.51	\$5,075.72	102	\$25.32	\$32.92	\$4,389.56	\$5,706.42	30%
Recreation Supervisor ^	\$21.23	\$27.60	\$3,680.04	\$4,784.00	100	\$24.83	\$32.27	\$4,303.06	\$5,593.98	30%
Accounting Technician *	New				99	\$24.58	\$31.95	\$4,260.46	\$5,538.60	30%
Engineering Technician I ^	\$21.27	\$27.65	\$3,687.15	\$4,793.36	97	\$24.10	\$31.32	\$4,176.51	\$5,429.47	30%
Senior Parks Operations Specialist ~	\$25.63	\$33.32	\$4,442.19	\$5,774.77	96	\$23.86	\$31.01	\$4,135.16	\$5,375.71	30%
Accounting Assistant II *	\$24.58	\$31.96	\$4,261.23	\$5,539.56	93	\$23.16	\$30.10	\$4,013.55	\$5,217.61	30%
Recreation Coordinator ^	\$17.86	\$23.22	\$3,096.08	\$4,024.80	88	\$22.03	\$28.64	\$3,818.75	\$4,964.38	30%
Administrative Assistant II *	\$21.91	\$28.48	\$3,798.08	\$4,937.40	85	\$21.38	\$27.80	\$3,706.44	\$4,818.37	30%
Parks Operations Specialist Lead ~	\$22.86	\$29.72	\$3,963.09	\$5,151.99	85	\$21.38	\$27.80	\$3,706.44	\$4,818.37	30%
Accounting Assistant I *	\$18.29	\$23.78	\$3,170.27	\$4,121.52	81	\$20.55	\$26.71	\$3,561.82	\$4,630.36	30%
Administrative Assistant I *	New				73	\$18.98	\$24.67	\$3,289.28	\$4,276.06	30%
Parks Operations Specialist I ~	New				73	\$18.98	\$24.67	\$3,289.28	\$4,276.06	30%
Office Assistant *	\$17.89	\$23.25	\$3,100.59	\$4,030.69	59	\$16.51	\$21.46	\$2,861.55	\$3,720.02	30%
Utilities Seasonal (S)	\$20.07	\$37.59	\$3,479.32	\$6,515.25	82-129	\$20.15	\$41.81	\$3,492.66	\$7,247.76	108%
Recreation Specialist (S)	\$16.99	\$31.36	\$2,944.24	\$5,436.60	63-102	\$16.68	\$31.96	\$2,891.01	\$5,540.22	92%
Sailing Specialist (S)	\$9.00	\$22.00	\$1,560.00	\$3,813.33	44-65	\$13.81	\$22.12	\$2,393.01	\$3,833.86	60%
Parks Seasonal (S)	\$10.29	\$20.55	\$1,783.43	\$3,562.69	15-58	\$10.35	\$20.63	\$1,793.18	\$3,575.91	99%
Parks Cashier (S)	\$10.29	\$13.38	\$1,783.43	\$2,318.51	15	\$10.35	\$13.45	\$1,793.18	\$2,331.13	30%
Sailing Instructor II (S)	\$9.00	\$13.00	\$1,560.00	\$2,253.33	13	\$10.14	\$13.18	\$1,757.85	\$2,285.20	30%
Office Seasonal (S)	New				1-36	\$9.00	\$16.57	\$1,560.00	\$2,872.87	84%
Recreation Leader (S)	\$9.00	\$15.68	\$1,560.00	\$2,718.21	1-31	\$9.00	\$15.77	\$1,560.00	\$2,733.44	75%
Sailing Instructor I (S)	\$9.00	\$11.00	\$1,560.00	\$1,906.67	1	\$9.00	\$11.70	\$1,560.00	\$2,028.00	30%
2015 COLA: 3.000% Annual Uniform Allowance: ~ \$526.49 ^ \$394.86 * \$263.24 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 1-1-2015										

MANAGEMENT, SUPERVISORY AND PROFESSIONAL SALARY RANGES - EFFECTIVE JANUARY 1, 2015										
POSITION	2014				2015 RANGE	2015				RANGE SPREAD
	HOURLY		MONTHLY			HOURLY		MONTHLY		
	MIN	MAX	MIN	MAX		MIN	MAX	MIN	MAX	
General Manager ~	\$71.56	\$93.03	\$12,403.91	\$16,124.85	213	\$76.42	\$99.35	\$13,246.25	\$17,220.13	30%
District Engineer/Assistant General Manager ^	\$59.78	\$77.72	\$10,362.21	\$13,470.95	197	\$65.17	\$84.73	\$11,296.69	\$14,685.69	30%
Chief Financial Officer ~	\$53.01	\$68.91	\$9,188.23	\$11,944.92	185	\$57.84	\$75.19	\$10,025.24	\$13,032.81	30%
Director of Utilities *	\$52.53	\$68.30	\$9,106.07	\$11,837.97	185	\$57.84	\$75.19	\$10,025.24	\$13,032.81	30%
Director of Parks and Recreation *	\$42.14	\$54.78	\$7,304.44	\$9,495.89	169	\$49.33	\$64.12	\$8,549.73	\$11,114.65	30%
Utilities Superintendent *	\$42.14	\$54.78	\$7,304.44	\$9,495.89	166	\$47.87	\$62.24	\$8,298.29	\$10,787.77	30%
Senior Civil Engineer ^	\$47.99	\$62.39	\$8,317.92	\$10,813.57	164	\$46.93	\$61.01	\$8,134.78	\$10,575.21	30%
Information Systems and Technology Administrator ^	\$37.41	\$48.63	\$6,483.88	\$8,429.03	157	\$43.77	\$56.91	\$7,587.46	\$9,863.69	30%
Associate Civil Engineer ^	\$43.44	\$56.47	\$7,529.77	\$9,789.00	154	\$42.49	\$55.23	\$7,364.31	\$9,573.60	30%
Human Resources Administrator ~	\$35.23	\$45.80	\$6,107.23	\$7,939.36	151	\$41.24	\$53.61	\$7,147.73	\$9,292.04	30%
Compliance Services Supervisor ^	\$37.41	\$48.63	\$6,483.88	\$8,429.03	141	\$37.33	\$48.53	\$6,470.74	\$8,411.97	30%
Parks Superintendent *	\$35.23	\$45.80	\$6,107.23	\$7,939.36	141	\$37.33	\$48.53	\$6,470.74	\$8,411.97	30%
Senior Accountant ~	New				132	\$34.13	\$44.37	\$5,916.46	\$7,691.40	30%
Executive Assistant ~	\$27.13	\$35.27	\$4,702.36	\$6,112.95	127	\$32.48	\$42.22	\$5,629.31	\$7,318.10	30%
Grants and Community Information Administrator ~	\$32.81	\$42.65	\$5,686.72	\$7,392.67	126	\$32.16	\$41.80	\$5,573.57	\$7,245.64	30%
Accountant II ~	\$28.67	\$37.26	\$4,968.77	\$6,459.27	117	\$29.40	\$38.22	\$5,096.14	\$6,624.98	30%
Accountant I ~	\$31.25	\$40.62	\$5,415.97	\$7,040.63	105	\$26.09	\$33.92	\$4,522.56	\$5,879.33	30%

2015 COLA: 3.00%
Annual Uniform Allowance: ~ \$264.00 ^ \$474.00 * \$605.00
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 1-1-2015



**Tahoe City
Public Utility District**

2015 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		July	
2	PPE	3	PPE
9	Pay Day	10	Pay Day
16	PPE	17	PPE
23	Pay Day	24	Pay Day
30	PPE	31	PPE
1	Holiday	3	Holiday
19	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		August	
6	Pay Day	7	Pay Day
13	PPE	14	PPE
20	Pay Day	21	Pay Day
27	PPE	28	PPE
16	Holiday		

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		September	
6	Pay Day	4	Pay Day
13	PPE	11	PPE
20	Pay Day	18	Pay Day
27	PPE	25	PPE
		7	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		October	
3	Pay Day	2	Pay Day
10	PPE	9	PPE
17	Pay Day	16	Pay Day
24	PPE	23	PPE
		30	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		November	
1	Pay Day	6	PPE
8	PPE	13	Pay Day
15	Pay Day	20	PPE
22	PPE	27	Pay Day
29	Pay Day	11	Holiday
25	Holiday	26	Holiday
		27	Holiday

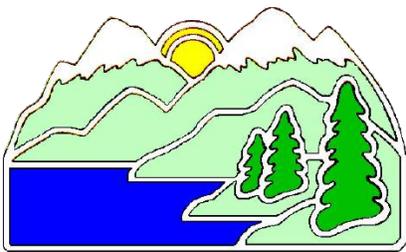
NOVEMBER						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

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		December	
5	PPE	4	PPE
12	Pay Day	11	Pay Day
19	PPE	18	PPE
26	Pay Day	25	Pay Day
		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		

This Page intentionally left blank



**Tahoe City
Public Utility District**

2015-2019 FIVE-YEAR CAPITAL PLAN



Lake Forest Boat Ramp Capital Project

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

Items such as server upgrades, upgrade administration security system, bike trail construction, bike trail overlays, best management practices (BMP), tank recoating, meter installations, sewer line replacement/rehabilitation, water line replacement, planning and design work for specific long-term projects are part of the capital budget and five-year capital plan.

The five-year capital plan lists and describes capital projects in the near term that the TCPUD plans to undertake any time after 2015. The five-year capital spending plans for \$47,289,971 in capital spending offset by \$8,941,611 in grants secured, grants unsecured, or other outside funding sources. The following table shows the total for the five years by fund.

Summarized Five-Year Capital Plan

Summarized Five-Year Capital Plan

	Total 5-Years
<u>District-Wide Capital</u>	
Water	\$ 22,181,667
Sewer	12,973,156
Parks & Recreation	9,704,478
GSS	632,940
District-Wide Vehicles	1,797,000
	47,289,241
<u>Grant Funding</u>	
Water	4,362,191
Parks & Recreation Secured	3,666,920
Parks & Recreation Unsecured	912,500
	8,941,611
	\$ 38,347,630

The five-year capital plan represents staff's best efforts to meet the long-term infrastructure needs of TCPUD. The Board of Directors approved the 2015 capital budget of \$10,554,257 and is staff's authorization to proceed for the current year. The 2015 capital plan is anticipating \$1,812,312 in grant and other funding offsets for a net 2015 District-Wide funding capital of \$8,741,945. The other funding offsets are a combination of capital reserves and property tax.

Top 10 Projects in the Next 5 Years

The following top 10 projects in the next five years represent 50.4% of the District-Wide Capital.

Top 10 Projects in the Next 5 Years	Amount
West Lake Tahoe Regional Water Treatment Plant	\$ 8,916,154
Rubicon Water System Transmission Improvements	3,929,160
Tahoe City Residential Sewer System Rehabilitation	2,558,244
Bunker Water Tank Replacement	2,334,282
WS Export Truckee River Crossing Repair	1,399,774
Sewer Dollar/Edgewater Lakefront Service Line Replacement	1,173,197
Tahoe City Main Source & Storage Augmentation Projects	1,067,343
Water Highlands/Rubicon Service Line Replacements	940,752
Tahoe City Main Emergency Water Supply Project	821,638
Tahoe City Well No. 1 (Bunker) Replacement	711,235
	\$ 23,851,779

The following capital budget sheets for:

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

**Tahoe City Public Utility District
Five Year Capital Plan
District-Wide Summary
2015-2019**

	2015	2016	2017	2018	2019	Total 5 - Years
<u>District-Wide Capital</u>						
Water	4,307,282	9,563,174	3,534,081	1,838,823	2,938,307	22,181,667
Sewer	3,140,743	3,683,533	2,121,680	2,352,200	1,675,000	12,973,156
Parks & Recreation Department	2,326,532	2,601,823	2,298,623	1,277,500	1,200,000	9,704,478
Governance & Support Services	126,700	90,000	400,000	8,000	8,240	632,940
District-Wide Vehicles	653,000	401,000	531,000	143,000	69,000	1,797,000
Total District-Wide Capital	10,554,257	16,339,530	8,885,384	5,619,523	5,890,547	47,289,241
<u>Less Grant Funded Capital</u>						
Water Grant Capital	500,000	2,896,643	965,548	-	-	4,362,191
Parks Grant Capital	1,248,312	1,835,192	583,416	-	-	3,666,920
Parks Grant Capital-unsecured	64,000	223,000	480,000	65,500	80,000	912,500
Subtotal grant funded capital	<u>1,812,312</u>	<u>4,954,835</u>	<u>2,028,964</u>	<u>65,500</u>	<u>80,000</u>	<u>8,941,611</u>
<u>Net District Funded Capital</u>						
Water	3,807,282	6,666,531	2,568,533	1,838,823	2,938,307	17,819,476
Sewer	3,140,743	3,683,533	2,121,680	2,352,200	1,675,000	12,973,156
Parks & Recreation Department	1,014,220	543,631	1,235,207	1,212,000	1,120,000	5,125,058
Governance & Support Services	126,700	90,000	400,000	8,000	8,240	632,940
District-Wide Vehicles	653,000	401,000	531,000	143,000	69,000	1,797,000
Total District-Wide Funded Capital	\$ 8,741,945	\$ 11,384,695	\$ 6,856,420	\$ 5,554,023	\$ 5,810,547	\$ 38,347,630

For detailed capital budget information see Capital Budget Section in the 2015 TCPUD Annual Budget Book

Asset Category	Upgrade or Replacement	Sewer 2015 Budget		2016		2017		2018		2019		2015 - 2019 Project Subtotal	
		Project Phase	Project Budget	Project Phase	Project Budget	Project Phase	Project Budget	Project Phase	Project Budget	Project Phase	Project Budget		
													P&D/CONST
ENGINEERING PROJECTS	Line Replacement/Siphoning												
	Manhole Rehabilitation	P&D/CONST	75,000	P&D/CONST	75,000	P&D/CONST	75,000	P&D/CONST	75,000	P&D/CONST	75,000	375,000	
	Lateral Repairs	P&D/CONST	61,286	P&D/CONST	61,286	P&D/CONST	61,286	P&D/CONST	61,286	P&D/CONST	61,286	61,286	
	Public Projects Relocations/Upgrades (EIP)	P&D/CONST	118,873	P&D/CONST	118,873	P&D/CONST	118,873	P&D/CONST	118,873	P&D/CONST	118,873	118,873	
	Dollar 1 (Edgewater) Backup Power	P&D/CONST	167,280	P&D/CONST	167,280	P&D/CONST	167,280	P&D/CONST	167,280	P&D/CONST	167,280	1,399,774	
	Alpine Peaks Sewer Line Replacement	P&D/CONST	1,075,774	P&D/CONST	1,075,774	P&D/CONST	1,075,774	P&D/CONST	1,075,774	P&D/CONST	1,075,774	2,558,244	
	WS Export Truckee River Crossing Repair	P&D/CONST	940,550	P&D/CONST	940,550	P&D/CONST	940,550	P&D/CONST	940,550	P&D/CONST	940,550	940,550	
	Tahoe City Residential Sewer System Rehabilitation	P&D/CONST	1,617,694	P&D/CONST	1,617,694	P&D/CONST	1,617,694	P&D/CONST	1,617,694	P&D/CONST	1,617,694	1,617,694	
	Jackpine Drive SLR	P&D/CONST	940,550	P&D/CONST	940,550	P&D/CONST	940,550	P&D/CONST	940,550	P&D/CONST	940,550	940,550	
	Pioneer Drive SLR	P&D/CONST	940,550	P&D/CONST	940,550	P&D/CONST	940,550	P&D/CONST	940,550	P&D/CONST	940,550	940,550	
	Golf Course SLR	P&D/CONST	187,543	P&D/CONST	187,543	P&D/CONST	187,543	P&D/CONST	187,543	P&D/CONST	187,543	1,173,197	
	Dollar/Edgewater Lakefront SLR	P&D/CONST	89,125	P&D/CONST	89,125	P&D/CONST	89,125	P&D/CONST	89,125	P&D/CONST	89,125	546,375	
	Emergency Bypass Facilities (Pump Stations)	P&D/CONST	457,250	P&D/CONST	457,250	P&D/CONST	457,250	P&D/CONST	457,250	P&D/CONST	457,250	457,250	
	Emergency Bypass Facilities (Force Mains)	P&D/CONST	79,560	P&D/CONST	79,560	P&D/CONST	79,560	P&D/CONST	79,560	P&D/CONST	79,560	79,560	
	Satellite Pump Station Overflow Wet Wells	P&D/CONST	361,080	P&D/CONST	361,080	P&D/CONST	361,080	P&D/CONST	361,080	P&D/CONST	361,080	361,080	
Projects as Defined by Future Sewer Master Plan	P&D/CONST	1,500,000	P&D/CONST	1,500,000	P&D/CONST	1,500,000	P&D/CONST	1,500,000	P&D/CONST	1,500,000	1,500,000		
Metering Manholes	P&D/CONST	75,600	P&D/CONST	75,600	P&D/CONST	75,600	P&D/CONST	75,600	P&D/CONST	75,600	75,600		
West Shore H2S Control Facilities	P&D/CONST	40,000	P&D/CONST	40,000	P&D/CONST	40,000	P&D/CONST	40,000	P&D/CONST	40,000	40,000		
			3,539,158		3,539,158		2,011,680		2,252,200		1,575,000	12,093,469	
SUBTOTAL													
OPERATIONAL PROJECTS	Blackwood Pump & Control Upgrades	CONST	3,000	CONST	3,000	CONST	3,000	CONST	3,000	CONST	3,000	3,000	
	Pump Station Flow Meters & Bypass Ports	CONST	74,475	CONST	74,475	CONST	74,475	CONST	74,475	CONST	74,475	74,475	
	Satellite Pump Station Controls	P&D/CONST	73,000	P&D/CONST	73,000	P&D/CONST	73,000	P&D/CONST	73,000	P&D/CONST	73,000	73,000	
	Marina Backup Power	P&D/CONST	33,837	P&D/CONST	33,837	P&D/CONST	33,837	P&D/CONST	33,837	P&D/CONST	33,837	33,837	
	Spare Pumps	PURCH	20,000	PURCH	20,000	PURCH	20,000	PURCH	20,000	PURCH	20,000	20,000	
	Bypass Trailer	PURCH	10,000	PURCH	10,000	PURCH	10,000	PURCH	10,000	PURCH	10,000	10,000	
	Transfer Switch Replacement	P&D/CONST	51,000	P&D/CONST	51,000	P&D/CONST	51,000	P&D/CONST	51,000	P&D/CONST	51,000	102,000	
	Encasement Line Cleaning Machine	PURCH	45,000	PURCH	45,000	PURCH	45,000	PURCH	45,000	PURCH	45,000	45,000	
	Portable Pump	PURCH	70,000	PURCH	70,000	PURCH	70,000	PURCH	70,000	PURCH	70,000	70,000	
	Soil Response Trailer	PURCH	25,000	PURCH	25,000	PURCH	25,000	PURCH	25,000	PURCH	25,000	25,000	
	Glendide Pump Station Access Road Paving (Dist. Share)	PURCH	10,000	PURCH	10,000	PURCH	10,000	PURCH	10,000	PURCH	10,000	10,000	
	Portable Sewer Flow Meters	CONST	100,000	CONST	100,000	CONST	100,000	CONST	100,000	CONST	100,000	300,000	
	Equipment or Facility Replacement/Upgrades		144,375		144,375		110,000		100,000		100,000	300,000	
				425,312		425,312		2,121,680		2,352,200		1,675,000	12,973,156
	GRAND TOTAL EXPENDITURES												
			3,140,743		3,683,533		2,121,680		2,352,200		1,675,000	12,973,156	

Parks and Recreation 5 Year Capital Plan

Project Type	Project Description	Total 5 Year Project Cost	2015			2016			2017			2018			2019		
			District Funded	Outside Funding Secured	Outside Funding Not Secured	District Funded	Outside Funding Secured	Outside Funding Not Secured	District Funded	Outside Funding Secured	Outside Funding Not Secured	District Funded	Outside Funding Secured	Outside Funding Not Secured	District Funded	Outside Funding Secured	Outside Funding Not Secured
DISTRICT OWNED FACILITIES AND EQUIPMENT																	
A. ADMINISTRATION BUILDING - 221 E Facility																	
Rehab	Admin parking lot asphalt rehabilitation	\$ 88,000		\$ 88,000													
Rehab	ADA Pathway Overlay	8,000		8,000													
B. BELLS LANDING																	
Rehab	Reinforcing Wall Repair	\$ 30,000	\$ 30,000														
C. BIKE TRAILS																	
Rehab	Rehabilitation of asphalt from TC to Squaw (Design Costs Only)	\$ 7,418,687	\$ 312,239	\$ 1,168,312		\$ 62,821	\$ 1,835,192	\$ 50,000	\$ 1,130,707	\$ 583,416							
Rehab	Rehabilitation of asphalt from TC to Squaw (Const. Costs Only)	131,702	131,702														
Rehab	Rehabilitation of asphalt from TC to Squaw (Const. Costs Only)	1,729,239	1,729,239	412,166		28,821	547,592	50,000	30,707	583,416							
Rehab	Midway Trail Erosion	50,000															
Upgrade	Truckee River Restoration	306,920	10,000	296,920													
Upgrade	Homeowner Bike Trail	1,684,826		397,226			1,287,600										
Replace	Replace Lakeside Trail Interpretive Sign	72,000	10,000	62,000													
Upgrade	Update Trail Map Signs	6,500	6,500														
Replace	Replace Trails Line Stripper	6,500	6,500														
Replace	Replace River Ranch Chute Wall/Grade	75,000															
Rehab	West Shore Bike Trail Rehab	3,300,000							1,100,000								
Upgrade	Truckee River Trail Interpretive Sign Replace	8,000	8,000														
Upgrade	Lakeside Trail 5-7 Wood Plank Repairs	6,000	6,000														
Upgrade	64-Acres Bike Bridge Repairs	30,000	30,000														
Upgrade	Outlet Crossing Ped Bridge Abutment Repairs	12,000	12,000														
D. FAIRWAY COMMUNITY CENTER																	
Upgrade	Hung Ceiling Removal	\$ 40,500				\$ 12,000			\$ 28,500								
Rehab	Parking Lot Overlay	12,000				12,000			20,000								
Upgrade	ADA Improvements	20,000							8,500								
E. GOLF COURSE																	
Upgrade	Golf Course Signage Improvements	\$ 492,000	\$ 142,000						\$ 205,210								
Upgrade	Boice Courts	29,206	29,206														
Replace	Irrigation Transmission Line	16,200	16,200														
Upgrade	Golf Course Capital	80,000	20,000	20,000		20,000			20,000								
Upgrade	Golf Course BMP's	46,592	46,592														
Upgrade	Golf Course BMP's	250,310	250,310														
Replace	Golf Course Poles/Cables #9	15,000	15,000														
Replace	Golf Course Poles/Cables #3	17,000	17,000														
F. HIGHLANDS COMMUNITY CENTER																	
Replace	Roof Replacement (Old Bldg)	\$ 22,000	\$ 10,000														
Replace	TYC Lodge	10,000	10,000														
G. RILNER PARK																	
Rehab	Rehabilitation of court surface/roofs & trees	\$ 338,883	\$ 228,883														
Rehab	Restrooms-Master Plan	263,883	228,883														
H. EQUIPMENT																	
Upgrade	Picnic Table Replacement	\$ 132,000	\$ 65,000						\$ 51,000								
Replace	Rideout Copier	8,000	8,000														
Replace	Club Car Replace	22,000	22,000														
Replace	Replace Ballfield Mower	20,000	20,000														
Upgrade	Sod Cutter	7,000	7,000														
Replace	Toolcat Implement Replace	16,000	16,000														
New	Keyak/Board Rack Construction	17,000	17,000														
SUB-TOTAL DISTRICT OWNED FACILITIES AND EQUIPMENT EXPENDITURE			\$ 56,562,473	\$ 794,220	\$ 1,168,312	\$ 35,000	\$ 499,131	\$ 50,000	\$ 1,195,207	\$ 583,416	\$ 1,120,000	\$ -	\$ -	\$ -	\$ -	\$ -	

Parks and Recreation 5 Year Capital Plan

Project Type	Non-District Owned Facilities Project Description	Total Project Cost	2015		2016		2017		2018		2019	
			Dist'd Funding	Outside Funding Not Sourced								
NON-DISTRICT FACILITIES WITH PROGRAMS												
A. COMMONS BEACH												
Rehab	Commons Beach Sand	\$ 241,500	\$ 11,500	\$ 30,000	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Rehab	Commons Beach Sand	30,000										
Replace	Replace rip sand in sand play area of playground	6,000										
Replace	Replace worn out drinking fountain	5,500										
Rehab	Rehab railings on Commons stairs	40,000			40,000							
Rehab	Rehab concrete spalling concrete on vista near FCC	25,000										
Rehab	Rehab AT Center Slatway	40,000										
Rehab	Rehab asphalt on parking lot	15,000										
Rehab	Rehab granite balling granite areas	80,000										
Rehab	Other Master Plan											
B. COMMONS FIELD												
Replace	Commons Field Light Replace	\$ 130,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ -
Rehab	Upgrade dugouts on softball field	7,500									7,500	
E. NTHS UPPER FIELD												
Replace	Lights	\$ 233,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -
Rehab	Rehab	8,000									8,000	
F. RIDEOUT COMMUNITY CENTER												
Upgrade	Rehab Sign @ Hwy 89	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Upgrade	Rehab carpet with weather resistant flooring	20,000			20,000							
Rehab	Rehab outdoor asphalt base ball cts	30,000										
Rehab	Rehab	50,000										
G. SAILING OBEXERS MARRINA												
Rehab	Rehab Concrete Slab	\$ 8,000	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rehab	Rehab	4,000										
H. SKYLAND BEACH PARKHOUSE												
Upgrade	Rehab larger storage/door camp space	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 58,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rehab	Rehab asphalt parking lots	40,000			40,000							
Rehab	Rehab	18,000										
Rehab	Rehab	6,000										
Rehab	Rehab	18,500										
Rehab	Rehab	6,000										
Rehab	Rehab	6,000										
Rehab	Rehab	6,000										
Rehab	Rehab	70,000										
Rehab	Rehab	10,000										
I. GAT BAY (OUTLET PARCEL)												
Rehab	Rehab	\$ 110,000	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rehab	Rehab	18,500										
Rehab	Rehab	6,000										
Rehab	Rehab	6,000										
Rehab	Rehab	6,000										
Rehab	Rehab	70,000										
Rehab	Rehab	10,000										
M. LAKE FOREST BOAT RAMP												
Rehab	Rehab	\$ 48,500	\$ 23,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rehab	Rehab	23,500										
Upgrade	Upgrade	25,000										
SUB-TOTAL NON-DISTRICT FACILITIES WITH PROGRAMS EXPENDITURE												
		\$ 977,000	\$ 215,000	\$ 80,000	\$ 29,000	\$ 44,500	\$ 113,000	\$ -	\$ 320,000	\$ 80,000	\$ 15,500	\$ 80,000
NON-DISTRICT FACILITIES												
Rehab	Rehab	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Rehab	Rehab	10,000					10,000					
Rehab	Rehab	60,000										
Rehab	Rehab	60,000										
Rehab	Rehab	40,000										
Rehab	Rehab	40,000										
Rehab	Rehab	55,000										
Rehab	Rehab	5,000										
Rehab	Rehab	50,000										
SUB-TOTAL NON-DISTRICT FACILITY EXPENDITURE												
		\$ 165,000	\$ 5,000	\$ -	\$ -	\$ 60,000	\$ 40,000	\$ 10,000	\$ -	\$ 50,000	\$ -	\$ -
SUB-TOTAL NON-DISTRICT FACILITY												
		\$ 1,142,000	\$ 220,000	\$ 80,000	\$ 29,000	\$ 44,500	\$ 173,000	\$ 40,000	\$ 320,000	\$ 80,000	\$ 65,500	\$ 80,000
		\$ 8,562,478	\$ 794,220	\$ 1,168,312	\$ 35,000	\$ 4,499,131	\$ 1,835,192	\$ 500,000	\$ 1,195,207	\$ 150,000	\$ 1,132,000	\$ -
		\$ 9,704,478	\$ 1,014,220	\$ 1,248,312	\$ 64,000	\$ 5,443,631	\$ 1,835,192	\$ 223,000	\$ 1,235,207	\$ 585,416	\$ 65,500	\$ 80,000

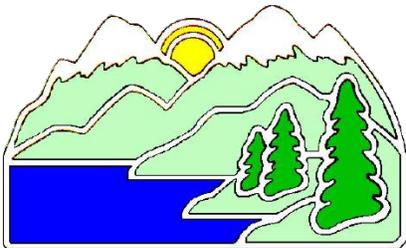
Five Year Vehicle Capital Plan
District-Wide Summary
2015-2019

2015	2016	2017	2018	2019
Project Description	Project Description	Project Description	Project Description	Project Description
District Funds	District Funds	District Funds	District Funds	District Funds
2005 Vactor 2107 Utilities Veh # 18	2006 Ford F-550 Utility Box boom, Lift Gate, Utilities Vehicle# 7	2004 Chevy Trailblazer Tech Serv., Veh# 53	2008 Ford F-450 Service Body, Boom and Liftgate	2007 Chevy Colorado Parks, Veh# 32
420,000	75,000	23,000	75,000	23,000
2003 Chevy Silverado Utilities, Veh# 9	2003 Chevy S-10 Compact Pickup, Tech Serv Veh # 2	2006 Ford F-550, Dump Body, Plow, Uts. Veh# 36	2006 Armadillo Sweeper Parks, Veh# 41	2007 Chevy Silverado Parks, Veh# 37
40,000	23,000	55,000	68,000	23,000
2007 Chevy Colorado Utilities, Veh # 51	2002 Case 590 Super M Backhoe, Utilities, Unit 26	2007 Chevy Colorado Parks Veh # 45	2007 Ford Escape Tech Serv. Veh # 5	2007 Ford Escape Tech Serv. Veh # 5
28,000	130,000	23,000	23,000	23,000
Utilities Hydro Cleaning Truck	2004 Chevy K1500 Utilities Veh # 17	2006 Vactor 2113 Utilities Veh # 19		
125,000	25,000	430,000		
Portable Generator 60KW, Veh # 22	1996 Bobcat Skid Steer Parks, Veh# 43			
40,000	60,000			
\$ 653,000	\$ 401,000	\$ 531,000	\$ 143,000	\$ 69,000

Grand Total - 5 Years
\$ 1,797,000

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

This Page intentionally left blank



**Tahoe City
Public Utility District**