



# **Tahoe City Public Utility District**

## **Tahoe City Public Utility District**

### **2024 Operating Budget**

(For the periods January – December)

*Adopted November 17, 2023*

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**Tahoe City Public Utility District 2024 Budget**  
**District Combined By Departments**  
**Statement of Revenues, Expenditures, Surplus (Deficit),**  
**Cash**

	Budget 2023	Budget 2024	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Operating Revenues (excludes property tax)</b>			
Water Department	\$ 9,006,383	\$ 9,660,482	\$ 654,099
Sewer Department	6,287,968	6,561,919	273,951
Parks Department	1,332,106	1,128,094	(204,012)
Recreation Department	625,046	650,170	25,124
Golf Course / Winter Sports Park Property	850,775	877,174	26,399
Total Operating Revenue	18,102,278	18,877,839	775,561

<b>Operating Expenses (excludes Depreciation)</b>			
Water Department	5,990,458	6,436,245	445,787
Sewer Department	4,690,613	4,831,851	141,238
Parks Department	3,524,046	3,753,563	229,517
Recreation Department	1,386,604	1,544,583	157,979
Golf Course / Winter Sports Park Property	1,934,923	2,075,422	140,499
Total Operating Expenses	17,526,644	18,641,664	1,115,020
<b>Net Operating Income</b>	575,634	236,175	(339,459)

	Budget 2023	Budget 2024	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Net Operating Income</b>	\$ 575,634	\$ 236,175	\$ (339,459)
Total Property Tax Revenue	9,743,460	10,500,501	757,041

<b>Non-Operating</b>			
Revenues	415,078	986,356	571,278
Expenses	(154,272)	(154,272)	-
Grant Revenue	2,554,496	1,662,375	(892,121)
Special Studies Net Expenses	(403,548)	(601,752)	(198,204)
Principal Payments	(125,500)	(127,763)	(2,263)
Interest Expense	(106,373)	(112,840)	(6,467)
SRF Debt Proceeds	5,631,497	3,735,404	(1,896,093)
Capital Expenditures	(21,301,530)	(20,225,896)	1,075,634
<b>Total Surplus(Deficit)</b>	<b>\$ (3,171,058)</b>	<b>\$ (4,101,712)</b>	<b>\$ (930,654)</b>

	Budget 2023	Budget 2024	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Total Surplus (Deficit)</b>	<b>\$ (3,171,058)</b>	<b>\$ (4,101,712)</b>	<b>\$ (930,654)</b>

	Budget 2023	Budget 2024	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Recap by Fund</b>			
Water	\$ (1,855,821)	\$ (1,467,074)	388,747
Sewer	(3,736,586)	(4,180,112)	(443,526)
General Fund	2,421,349	1,545,474	(875,875)
<b>Total Surplus(Deficit)</b>	<b>\$ (3,171,058)</b>	<b>\$ (4,101,712)</b>	<b>(930,654)</b>
<b>Projected Cash Beginning January 1</b>		39,568,986	
<b>Projected Cash Ending Balance December 31</b>		<b>\$ 35,467,274</b>	

Tahoe City Public Utility District  
Water Fund  
2024 Proposed Budget  
Statement of Revenues, Expenditures, Change in Net Position and Surplus (Deficit)

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Revenues</b>			
Base - Residential	\$ 6,397,182	\$ 6,823,331	\$ 426,149
Base-Commercial	703,796	737,452	33,656
Base - Fire Protection Svs	341,469	386,025	44,556
Consumption - Residential	1,160,670	1,281,895	121,225
Consumption - Commercial	292,815	320,610	27,795
Connection Fees	37,000	37,000	-
Property Tax	211,988	-	(211,988)
Rental Income	49,450	50,169	719
Other	24,000	24,000	-
<b>Total Revenues</b>	<u>9,218,370</u>	<u>9,660,482</u>	<u>442,112</u>
<b>Direct Operating Expenses (exclude dep)</b>			
Personnel cost	2,069,355	2,386,119	316,764
Professional Services	165,012	173,950	8,938
Charges & Services	374,060	419,266	45,206
Materials & Supplies	504,821	564,224	59,403
Insurance	43,575	60,791	17,216
Utilities	377,222	407,199	29,977
<b>Total Direct Operating Expenses</b>	<u>3,534,045</u>	<u>4,011,549</u>	<u>477,504</u>
<b>Net Operating Income (Loss)</b>	5,684,325	5,648,933	(35,392)
<b>Less other expenses, allocations, project recovery</b>			
Governance & Admin. Services	(1,267,002)	(1,290,688)	(23,686)
Eng/Tech Svs/GIS Allocation	(1,249,058)	(1,294,008)	(44,950)
Project recovery - Water	39,996	120,000	80,004
Project recovery-Operating	19,650	40,000	20,350
<b>Net Income before Other Non-Operating</b>	<u>3,227,911</u>	<u>3,224,237</u>	<u>(3,674)</u>
<b>Non-Operating Revenues and (Expenses)</b>			
Capital Grant Revenue	1,881,780	-	(1,881,780)
Property Tax for Debt Service	46,084	50,400	4,316
Penalties Revenue	54,000	54,000	-
Interest Income	29,389	141,432	112,043
Other Revenue	6,000	6,000	-
County Collection Fee	(2,712)	(2,712)	-
Interest Expense	(92,170)	(100,900)	(8,730)
Special Studies - Net Expense	(116,000)	(158,460)	(42,460)
<b>Total Non-Operating Revenues (Expenses)</b>	<u>1,806,371</u>	<u>(10,240)</u>	<u>(1,816,611)</u>
<b>Change in Net Position</b>	<u>5,034,282</u>	<u>3,213,997</u>	<u>(1,820,285)</u>
<b>Adjustments for Cash Flow</b>			
SRF Loan Proceeds	5,631,497	3,735,404	(1,896,093)
Capital Expenditures	(12,521,600)	(8,416,475)	4,105,126
<b>Total Adjustments for Cash Flow</b>	<u>(6,890,103)</u>	<u>(4,681,071)</u>	<u>2,209,033</u>
<b>Net Surplus (Deficit)</b>	<u>\$ (1,855,821)</u>	<u>\$ (1,467,074)</u>	<u>\$ 388,748</u>
Projected Cash Beginning January 1, 2024		7,016,244	
Projected Cash Ending Balance December 31, 2024		<u>\$ 5,549,171</u>	

Tahoe City Public Utility District  
Water Fund  
Department 23-11: Water Production  
2024 Proposed Budget  
Net Operating Income (Loss)

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Revenues</b>			
Base - Residential	\$ 6,397,182	\$ 6,823,331	\$ 426,149
Base - Commercial	703,796	737,452	33,656
Base - Fire Protection Services	341,469	386,025	44,556
Consumption - Residential	1,160,670	1,281,895	121,225
Consumption - Commercial	292,815	320,610	27,795
Connection Fees	37,000	37,000	-
Property Tax Used for Rate Transition	211,988	-	(211,988)
Rental Income	49,450	50,169	719
Other	24,000	24,000	-
<b>Total revenue</b>	<u>9,218,370</u>	<u>9,660,482</u>	<u>442,112</u>
<b>Direct Operating Expenses</b>			
Personnel cost	960,498	1,028,583	68,085
Professional Services	52,756	56,500	3,744
Charges & Services	185,722	203,378	17,656
Materials & Supplies	145,027	157,267	12,240
Insurance	20,164	26,235	6,071
Utilities	268,451	302,700	34,249
<b>Total Direct Operating Expenses</b>	<u>1,632,618</u>	<u>1,774,663</u>	<u>142,045</u>
<b>Net Operating Income (Loss)</b>	<u>7,585,752</u>	<u>7,885,819</u>	<u>300,067</u>
<b>Less other expenses, allocations, project recovery</b>			
Depreciation	(171,936)	(201,444)	(29,508)
Amortization	(245,388)	(245,388)	-
Governance & Admin. Services	(587,650)	(598,635)	(10,985)
Eng/Tech Svs/GIS Allocation	(577,026)	(572,448)	4,578
Project recovery - Water	9,996	20,000	10,004
Project recovery-Operating	9,824	60,000	50,176
<b>Total other expenses, allocations, project recovery</b>	<u>(1,562,180)</u>	<u>(1,537,915)</u>	<u>24,265</u>
<b>Net Income before Other Cost &amp; Non-Operating</b>	<u>\$ 6,023,572</u>	<u>\$ 6,347,904</u>	<u>\$ 324,332</u>

Tahoe City Public Utility District  
Water Fund  
Department 23-12: Storage, Transmission, Distribution  
2024 Proposed Budget  
Operating Cost

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Direct Operating Expenses</b>			
Personnel cost	\$ 1,108,857	\$ 1,357,536	\$ 248,679
Professional Services	112,256	117,450	5,194
Charges & Services	188,338	215,888	27,550
Materials & Supplies	359,794	406,957	47,163
Insurance	23,411	34,556	11,145
Utilities	108,771	104,499	(4,272)
<b>Total Direct Operating Expenses</b>	<u>1,901,427</u>	<u>2,236,886</u>	<u>335,459</u>
<b>Add Other expenses, allocations, project recovery</b>			
Depreciation	1,159,968	1,204,308	44,340
Governance & Admin. Services	679,352	692,053	12,701
Eng/Tech Svcs/GIS Allocation	672,032	721,560	49,528
Project recovery - Water	(30,000)	(20,000)	10,000
Project recovery-Operating	(9,826)	(60,000)	(50,174)
<b>Total other expenses, allocations, project recovery</b>	<u>2,471,526</u>	<u>2,537,921</u>	<u>66,395</u>
<b>Total Operating Cost</b>	<u>\$ 4,372,953</u>	<u>\$ 4,774,807</u>	<u>\$ 401,854</u>

**Tahoe City Public Utility District  
Water  
2024 Capital Budget**

**ENGINEERING PROJECTS**

	Amount
Public Projects Relocations/Upgrades (EIP) (P&D/CONST)	\$ 10,000
Hwy 28 Conductor Crossing Project (CONST)	245,000
Dardanelles WLR (CONST)	10,000
West Lake Tahoe Regional Water Treatment Plant (FINANCED) (CONST)	3,735,404
Smart Meter Replacement Program (CONST)	700,000
Eidelweiss Development Agreement Contribution (CONST)	160,000
The Villas WLR (P&D/CONST)	117,330
Lower Meeks Bay PRV (P&D)	270,457
Rubicon Wells 2 & 3 - Backup Power Project (P&D)	240,526
Rubicon Tank No. 1 Water Feed Line Replacement (P&D)	141,360
Concrete Tank Rehabilitation (Four Seasons & Tahoe Tavern) (P&D/CONST)	54,950
West Shore Storage Augmentation (Storage Only)- 2 Tanks (P&D)	222,771
Madden Creek Water System Distribution Improvements P&D (Ph.3 & 4) (P&D)	256,531
Tahoe Cedars Water System Distribution Improvements - PDB Procurement (P&D)	533,539
Tahoe Cedars Water System Distribution Replacement - PDB Design/Const. (P&D)	600,000
CA FLAP SR89 - Fanny Bridge - Water Relocations (CONST)	170,150
	<b>7,468,018</b>

**OPERATIONAL PROJECTS**

Transfer Switch Replacement (CONST)	17,000
Large Commercial/Domestic Meter Replacement Program (CONST)	35,547
Riley Springs Vault Rehabilitation (CONST)	62,000
Rubicon Tank No.2 Exterior Recoating (CONST)	75,000
Lower Highlands Tank Interior Exterior Recoating (w/ Ladder Mods) (CONST)	330,000
	<b>519,547</b>

**Vehicles\***

2015 Ram 3500, Utilities, Unit 12	47,500
2015 Ford F-350, Utilities Unit 9	41,638
2013 Chevy 3500, Service Body, Utilities Unit 3	41,638
2008 Ford F-450, Utilities Unit 11	90,644
	<b>221,420</b>

**G&AS**

G&AS Projects-1/3 Cost Share (Water/Sewer/Parks) (P&D/CONST)	207,489
	<b>207,489</b>

**Grand Total Expenditure**

**\$ 8,416,474**

\*50% of full capital expense is allocated between the Water & Sewer Fund

Tahoe City Public Utility District  
Sewer Fund  
2024 Proposed Budget  
Statement of Revenues, Expenditures, Change in Net Position and Surplus (Deficit)

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Revenues</b>			
Sewer - Residential	\$ 5,156,785	\$ 5,395,234	\$ 238,449
Sewer - Comm	1,054,063	1,089,565	35,502
Connection Fees	15,000	15,000	-
Other	62,120	62,120	-
<b>Total Revenues</b>	<u>6,287,968</u>	<u>6,561,919</u>	<u>273,951</u>
<b>Direct Operating Expenses</b>			
Personnel	1,955,718	1,991,346	35,628
Professional services	48,252	56,500	8,248
Charges and services	257,933	279,027	21,094
Materials and supplies	320,468	340,395	19,927
Insurance	41,016	50,994	9,978
Utilities	129,077	161,482	32,405
<b>Total Direct Operating Expenses</b>	<u>2,752,464</u>	<u>2,879,744</u>	<u>127,280</u>
<b>Net Operating Income (Loss)</b>	3,535,504	3,682,175	146,671
<b>Less other expenses, allocations, project recovery</b>			
Governance & Admin. Services	(953,692)	(971,523)	(17,831)
Eng/Tech Svs/GIS Allocation	(1,049,107)	(1,021,584)	27,523
Project recovery - Sewer	45,000	22,000	(23,000)
Project recovery-Operating	19,650	19,000	(650)
<b>Total other expenses, allocations, project recovery</b>	<u>(1,938,149)</u>	<u>(1,952,107)</u>	<u>(13,958)</u>
<b>Net Income before Other Non-Operating</b>	1,597,355	1,730,068	132,713
<b>Non-Operating Revenues and Expenses</b>			
Penalties Revenue	54,000	54,000	-
Interest Income	88,287	248,400	160,113
Other Revenue	6,000	6,000	-
Proceeds from asset Sales	3,000	-	(3,000)
County Collection Fee	(2,712)	(2,712)	-
Special Studies - Net Expense	(125,850)	(121,810)	4,040
<b>Total Non-Operating Revenues (Expenses)</b>	<u>22,725</u>	<u>183,878</u>	<u>161,153</u>
<b>Change in Net Position</b>	<u>1,620,080</u>	<u>1,913,946</u>	<u>293,866</u>
<b>Adjustments for Cash Flow</b>			
Capital Expenditures	(5,356,666)	(6,094,058)	(737,392)
	<u>(5,356,666)</u>	<u>(6,094,058)</u>	<u>(737,392)</u>
<b>Total Surplus(Deficit)</b>	<u>\$ (3,736,586)</u>	<u>\$ (4,180,112)</u>	<u>\$ (443,526)</u>
Projected Cash Beginning January 1, 2024		11,903,617	
Projected Cash Ending Balance December 31, 2024		<u>\$ 7,723,506</u>	

Tahoe City Public Utility District  
Sewer Fund  
Department 25-21: Sewer Pump Stations  
2024 Proposed Budget  
Net Operating Income (Loss)

	Budget 2023		Proposed 2024		\$ Chg. Budget to Budget Inc. (Dec.)
<b>Revenues</b>					
Sewer - Residential	\$ 5,156,785	\$	5,395,234	\$	238,449
Sewer - Comm	1,054,063		1,089,565		35,502
Connection Fees	15,000		15,000		-
Other	12,000		12,000		-
<b>Total Revenues</b>	<b>6,237,848</b>		<b>6,511,799</b>		<b>273,951</b>
<b>Direct Operating Expenses</b>					
Personnel	979,780		966,138		(13,642)
Professional services	30,256		35,500		5,244
Charges and services	130,610		135,688		5,078
Materials and supplies	134,641		144,227		9,586
Insurance	20,824		25,215		4,391
Utilities	114,317		143,332		29,015
<b>Total Direct Operating Expenses</b>	<b>1,410,428</b>		<b>1,450,100</b>		<b>39,672</b>
<b>Net Operating Income (Loss)</b>	<b>4,827,420</b>		<b>5,061,699</b>		<b>234,279</b>
<b>Less depreciation, allocations, project recovery</b>					
Depreciation	(399,492)		(422,688)		(23,196)
Governance & Admin. Services	(494,015)		(503,251)		(9,236)
Eng/Tech Svcs/GIS Allocation	(545,434)		(522,480)		22,954
Project recovery - Sewer	35,004		10,000		(25,004)
Project recovery-Operating	9,824		12,000		2,176
<b>Total other expenses, allocations, project recovery</b>	<b>(1,394,113)</b>		<b>(1,426,419)</b>		<b>(32,306)</b>
<b>Net Income before Other Cost &amp; Non-Operating</b>	<b>\$ 3,433,307</b>	\$	<b>3,635,280</b>	\$	<b>201,973</b>

Tahoe City Public Utility District  
Sewer Fund  
Department 25-22: Sewer Line Maintenance  
2024 Proposed Budget  
Operating Cost

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Direct Operating Expenses</b>			
Personnel	\$ 954,577	\$ 1,012,610	\$ 58,033
Professional services	17,996	21,000	3,004
Charges and services	125,823	141,839	16,016
Materials and supplies	175,327	174,168	(1,159)
Insurance	19,719	25,443	5,724
Utilities	9,000	10,150	1,150
<b>Total Direct Operating Expenses</b>	<b>1,302,442</b>	<b>1,385,210</b>	<b>82,768</b>
<b>Less depreciation, allocations, project recovery</b>			
Depreciation	273,108	345,372	72,264
Governance & Admin. Services	459,677	468,272	8,595
Eng/Tech Svcs/GIS Allocation	503,673	499,104	(4,569)
Project recovery - Sewer	(9,996)	(10,000)	(4)
Project recovery-Operating	(9,826)	(9,000)	826
<b>Total other expenses, allocations, project recovery</b>	<b>1,216,635</b>	<b>1,293,747</b>	<b>77,112</b>
<b>Total Operating Cost</b>	<b>\$ 2,519,077</b>	<b>\$ 2,678,957</b>	<b>\$ 159,880</b>

Tahoe City Public Utility District  
Sewer Fund  
Department 25-23: Maintenance Joint Use Facility  
2024 Proposed Budget  
Net Operating Income (Loss)

	<b>Budget 2023</b>	<b>Proposed 2024</b>	<b>\$ Chg. Budget to Budget Inc. (Dec.)</b>
Revenues			
Other	\$ 50,120	\$ 50,120	\$ -
<b>Total Revenues</b>	<b>50,120</b>	<b>50,120</b>	<b>-</b>
Direct Operating Expenses			
Personnel	21,361	12,598	(8,763)
Charges and services	1,500	1,500	-
Materials and supplies	10,500	22,000	11,500
Insurance	472	336	(136)
Utilities	5,760	8,000	2,240
<b>Total Direct Operating Expenses</b>	<b>39,593</b>	<b>44,434</b>	<b>4,841</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 10,527</b>	<b>\$ 5,686</b>	<b>\$ (4,841)</b>

**Tahoe City Public Utility District  
Sewer  
2024 Capital Budget**

**ENGINEERING PROJECTS**

	Amount
Line Replacement/Sliplining /Manhole Rehabilitation /Lateral Repairs (P&D/CONST)	\$ 50,000
SPS Storage Improvement (Coast Guard) (P&D/CONST)	1,354,180
Dollar Edgewater Phase 3 – Revetment (P&D/CONST)	672,056
Emergency Bypass Facilities (Pump Stations & Force Mains) (CONST)	643,148
Dollar/Edgewater Lakefront SLR (P&D)	240,643
Sixth Avenue Sewer Line Replacement (CONST)	918,385
CA FLAP SR89 - Fanny Bridge - Sewer Relocations (CONST)	315,116
Sewer Line Rehabilitation - Bunker Drive (P&D)	252,168
Sewer Pump Station Interior Rehab as Defined in SPS Master Plan (P&D/CONST)	210,000
Sewer Line Rehabilitation - TC Downtown (Prelim)	44,430
Sewer Line Rehabilitation - Tahoe City Golf Course (Prelim)	26,160
Sewer Line Rehabilitation - Fairway Drive (Prelim)	34,020
	<b>4,760,306</b>

**OPERATIONAL PROJECTS**

Satellite Pump Station Controls (P&D/CONST)	50,000
Spare Pumps (P&D/CONST)	50,000
Pump Station Flow Meters & Bypass Ports (P&D/CONST)	50,000
	<b>150,000</b>

**Vehicles**

2015 Ram 3500, Utilities, Unit 12*	47,500
2015 Ford F-350, Utilities Unit 9*	41,638
2013 Chevy 3500, Service Body, Utilities Unit 3*	41,638
2016 Vac-Con, Utilities Unit 18 (Sewer Fund Only)	754,843
2008 Ford F-450, Utilities Unit 11*	90,644
	<b>976,263</b>

**G&AS**

G&AS Projects-1/3 Cost Share (Water/Sewer/Parks) (P&D/CONST)	207,489
	<b>207,489</b>

**Grand Total Expenditure**

**\$ 6,094,058**

\*50% of full capital expense is allocated between the Water & Sewer Fund

Tahoe City Public Utility District  
Governmental Funds (Fund 10 & Fund 50)  
2024 Proposed Budget  
Statement of Revenues, Expenditures, Change in Fund Balance and Surplus (Deficit)

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Revenues</b>			
User Fee	\$ 1,392,221	\$ 1,205,182	\$ (187,039)
Season Pass Revenue	305,856	305,334	(522)
Retail Sales	41,494	46,536	5,042
Sidewalk Assessment Revenue	28,060	28,620	560
Grant Revenue	38,650	40,000	1,350
Golf Lesson Revenue	5,106	3,455	(1,651)
Rental Income	312,954	303,253	(9,701)
Maintenance Svs Revenue	487,090	509,734	22,644
Other	196,496	213,324	16,828
<b>Total Revenue</b>	<b>2,807,927</b>	<b>2,655,438</b>	<b>(152,489)</b>
<b>Direct Operating Expenses</b>			
Personnel	3,146,969	3,467,183	320,214
Professional services	42,800	11,900	(30,900)
Charges and services	726,863	757,854	30,991
Materials and supplies	1,036,050	1,163,030	126,980
Insurance	55,119	76,368	21,249
Utilities	311,532	324,662	13,130
<b>Total Direct Operating Expenses</b>	<b>5,319,333</b>	<b>5,800,997</b>	<b>481,664</b>
<b>Net Operating Income (Loss) Before Allocations &amp; Project Recovery</b>	<b>(2,511,406)</b>	<b>(3,145,559)</b>	<b>(634,153)</b>
<b>Allocation &amp; Project Recovery</b>			
Governance & Admin. Services	(1,276,155)	(1,300,015)	(23,860)
Eng/Tech Svs/GIS Allocation	(107,586)	(110,352)	(2,766)
Project Recovery - Operating	(142,500)	(162,200)	(19,700)
<b>Total Allocation &amp; Project Recovery</b>	<b>(1,526,241)</b>	<b>(1,572,567)</b>	<b>(46,326)</b>
<b>Net Operating Loss</b>	<b>(4,037,647)</b>	<b>(4,718,126)</b>	<b>(680,479)</b>
<b>Non-Operating Revenue and Expenses</b>			
Property Tax	9,743,460	10,500,501	757,041
Property Tax used for Debt Service	(139,703)	(139,703)	-
Property Tax used for Water Debt Service	(46,084)	(50,400)	(4,316)
Property Tax used water rate transition	(211,988)	-	211,988
Interest Income	174,403	476,280	301,877
Other Revenue	-	240	240
County Collection Fee	(148,848)	(148,848)	-
Special Studies - Net Expense	(161,698)	(321,482)	(159,784)
<b>Total Non-Operating Revenue (Expenses)</b>	<b>9,209,542</b>	<b>10,316,588</b>	<b>1,107,046</b>
<b>Capital Grants &amp; Capital Outlay</b>			
Capital Grant Revenue	672,716	1,662,375	989,659
Capital outlay	(3,423,262)	(5,715,363)	(2,292,101)
<b>Total Surplus(Deficit)</b>	<b>\$ 2,421,349</b>	<b>\$ 1,545,474</b>	<b>\$ (875,875)</b>
Projected Cash Beginning January 1, 2024		20,649,125	
Projected Cash Ending Balance December 31, 2024		<u>\$ 22,194,599</u>	

Tahoe City Public Utility District  
Parks Department  
Departments 10-11 through 10-19  
2024 Proposed Budget  
Statement of Revenues and Expenditures

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Revenues</b>			
User Fee	\$ 449,117	\$ 224,303	\$ (224,814)
Season Pass Revenue	30,856	22,760	(8,096)
Sidewalk Assessment Revenue	28,060	28,620	560
Other	144,746	156,687	11,941
Grant Revenue	1,554	-	(1,554)
Maintenance Service Revenue	487,090	509,734	22,644
Rental Revenue	190,683	185,990	(4,693)
<b>Total Revenue</b>	<b>1,332,106</b>	<b>1,128,094</b>	<b>(204,012)</b>
<b>Direct Operating Expenses</b>			
Personnel	1,581,643	1,661,928	80,285
Professional services	23,400	8,400	(15,000)
Charges and services	342,790	330,734	(12,056)
Materials and supplies	730,828	817,982	87,154
Insurance	30,149	39,288	9,139
Utilities	200,715	207,587	6,872
<b>Total Direct Operating Expenses</b>	<b>2,909,525</b>	<b>3,065,919</b>	<b>156,394</b>
<b>Net Operating Income (Loss)</b>	<b>(1,577,419)</b>	<b>(1,937,825)</b>	<b>(360,406)</b>
<b>Allocations &amp; Project Recovery</b>			
Parks allocation	462,966	489,895	26,929
Parks & rec. admin allocation	(146,458)	(212,099)	(65,641)
Governance & Admin. Services	(692,443)	(705,388)	(12,945)
Eng/Tech Svs/GIS Allocation	(107,586)	(110,352)	(2,766)
Project recovery - Operating	(131,000)	(149,700)	(18,700)
<b>Total Allocations &amp; Project Recovery</b>	<b>(614,521)</b>	<b>(687,644)</b>	<b>(73,123)</b>
<b>Net Operating Loss</b>	<b>(2,191,940)</b>	<b>(2,625,469)</b>	<b>(433,529)</b>
<b>Property Tax Used for Operations</b>	<b>2,191,940</b>	<b>2,625,469</b>	<b>433,529</b>
<b>Net Operating Loss after Property Tax</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Tahoe City Public Utility District  
Recreation Department  
Departments 10-21 through 10-29  
2024 Proposed Budget  
Statement of Revenues and Expenditures

	Proposed 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Revenues</b>			
User Fee	\$ 540,650	\$ 560,870	\$ 20,220
Other	47,300	49,300	2,000
Grant Revenue	37,096	40,000	2,904
<b>Total Revenue</b>	<u>625,046</u>	<u>650,170</u>	<u>25,124</u>
<b>Direct Operating Expenses</b>			
Personnel	805,551	860,566	55,015
Professional services	600	-	(600)
Charges and services	224,305	274,230	49,925
Materials and supplies	78,207	101,061	22,854
Insurance	11,603	15,756	4,153
Utilities	2,766	3,200	434
<b>Total Direct Operating Expenses</b>	<u>1,123,032</u>	<u>1,254,813</u>	<u>131,781</u>
<b>Net Operating Income (Loss)</b>	<u>(497,986)</u>	<u>(604,643)</u>	<u>(106,657)</u>
<b>Allocations &amp; Project Recovery</b>			
Parks & rec. admin allocation	(46,015)	(66,645)	(20,630)
Governance & Admin. Services	(217,557)	(221,625)	(4,068)
Project recovery - Operating	-	(1,500)	(1,500)
<b>Total Allocations &amp; Project Recovery</b>	<u>(263,572)</u>	<u>(289,770)</u>	<u>(26,198)</u>
<b>Net Operating Loss</b>	<u>(761,558)</u>	<u>(894,413)</u>	<u>(132,856)</u>
<b>Property Tax Used for Operations</b>	761,558	894,413	132,856
<b>Net Operating Loss after Property Tax</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Golf & Winter Sports Park  
Departments 10-31 through 10-34  
2024 Proposed Budget  
Statement of Revenues and Expenditures

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Revenues</b>			
User Fee	\$ 402,454	\$ 420,009	\$ 17,555
Season Pass Revenue	275,000	282,574	7,574
Retail Sales	41,494	46,536	5,042
Golf Lesson Revenue	5,106	3,455	(1,651)
Rental Income	122,271	117,263	(5,008)
Other	4,450	7,337	2,887
<b>Total Revenue</b>	<b>850,775</b>	<b>877,174</b>	<b>26,399</b>
<b>Direct Operating Expenses</b>			
Personnel	505,346	580,774	75,428
Professional services	17,300	2,000	(15,300)
Charges and services	154,822	141,845	(12,977)
Materials and supplies	226,255	242,200	15,945
Insurance	6,882	10,476	3,594
Utilities	106,251	112,075	5,824
<b>Total Direct Operating Expenses</b>	<b>1,016,856</b>	<b>1,089,370</b>	<b>72,514</b>
<b>Net Operating Income (Loss)</b>	<b>(166,081)</b>	<b>(212,196)</b>	<b>(46,115)</b>
<b>Allocations &amp; Project Recovery</b>			
Parks allocation	(462,966)	(489,893)	(26,927)
Parks & rec. admin allocation	(77,445)	(112,157)	(34,712)
Governance & Admin. Services	(366,155)	(373,002)	(6,847)
Project Recovery-Operating	(11,500)	(11,000)	500
<b>Total Allocations &amp; Project Recovery</b>	<b>(918,066)</b>	<b>(986,052)</b>	<b>(67,986)</b>
<b>Net Operating Loss</b>	<b>(1,084,147)</b>	<b>(1,198,248)</b>	<b>(114,101)</b>
<b>Property Tax Used for Operations</b>	<b>1,084,147</b>	<b>1,198,248</b>	<b>114,101</b>
<b>Net Operating Loss after Property Tax</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Tahoe City Public Utility District  
Parks & Recreation Administration  
Department 10-90  
2024 Proposed Budget  
Statement of Expenditures & Allocations

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel	\$ 254,428	\$ 363,915	\$ 109,487
Professional services	1,500	1,500	-
Charges and services	4,946	11,045	6,099
Materials and supplies	760	1,787	1,027
Insurance	6,484	10,848	4,364
Utilities	1,800	1,800	-
Total Direct Operating Expenses	269,918	390,895	120,977
Allocations			
Parks	(146,458)	(212,099)	(65,641)
Recreation	(46,015)	(66,645)	(20,630)
Golf & Winter Sports Park	(77,445)	(112,151)	(34,706)
Total Allocations	(269,918)	(390,895)	(120,977)
Net Operating Expenses & Allocations	\$ -	\$ -	\$ -

Tahoe City Public Utility District  
 Governmental  
 2024 Proposed Capital Budget

Projects	District Funded	Outside Funding Secured	Outside Funding Not Secured
Admin Grounds - EV Charging - Level 2 (P&D/CONST)	\$119,224	-	-
West Shore Trail-Hurricane Bay and Kaspian Segment Rehabilitation (P&D/	\$512,376	-	\$1,662,375
North Shore Trail Rehabilitation (P&D)	\$126,615		
Irrigation Transmission Line - Operational Improvements			
Drainage Repair Program - Operational Improvements			
Bunker Drainage/Sand - Operational Improvements	\$50,000	-	-
Golf Cart Paths - Operational Improvements			
Tee Box Reconstruction - Operational Improvements			
3rd Hole Safety and Mobility Improvements (P&D/CONST)	\$316,453	-	-
2nd Hole Improvements (P&D)	\$66,938	-	-
TCGC Practice Area Rehab (CONST)	\$21,000	-	-
TCGC/WSP Drainage Repair/Rehab (CONST)	\$165,000	-	-
Irrigation Replacement Project (CONST)	\$1,412,000	-	-
Kilner Park - Projects as defined by future Park Improvement Plan (Prelim)	\$35,000	-	-
Kilner Park - Pickleball Noise Reduction Panels (CONST)	\$31,639	-	-
Small Remodel Project (P&D/CONST)	\$373,259	-	-
Office Air Conditioning Project (P&D/CONST)	\$64,026	-	-
Lake Forest Boat Ramp Dredging Project (P&D/CONST)	\$268,938	-	-
Lake Forest Boat Ramp Bathroom Replacement (P&D/CONST)	\$6,000	-	-
Skylandia Camp Lodge Replacement (P&D/CONST)	\$80,000	-	-
	\$3,648,468	\$0	\$1,662,375
<b>Equipment</b>			
Toro Fairway Mower Replacement	\$88,891	-	-
Toro Sand Pro Replacement	\$35,000	-	-
Boston Whaler Motor	-	\$15,576	-
	\$123,891	\$15,576	\$0
<b>Vehicles</b>			
2011 Ford F-150 Pickup, Park Unit 35	\$57,564	\$0	\$0
	\$57,564	\$0	\$0
<b>G&amp;AS</b>			
G&AS Projects-1/3 Cost Share (Water/Sewer/Parks)	\$207,489	\$0	\$0
	\$207,489		
	\$4,037,412	\$15,576	\$1,662,375
<b>2024 Total</b>		<b>\$5,715,363</b>	

# **Other Supporting 2024 Budget Schedules**

- **Engineering**
- **Technical Services & Geographic Information System (GIS)**
- **Special Studies**
- **Governance & Administrative Services**

Tahoe City Public Utility District  
Engineering Department  
2024 Proposed Budget  
Operating Expenses, Allocations, and Project Recovery

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Direct Operating Expenses</b>			
Personnel cost	\$ 1,815,203	\$ 1,879,461	\$ 64,258
Professional Services	32,280	32,280	-
Charges & Services	37,530	43,472	5,942
Materials & Supplies	23,364	16,981	(6,383)
Insurance	40,680	52,272	11,592
Utilities	1,200	1,680	480
<b>Total Direct Operating Expenses</b>	<b>1,950,257</b>	<b>2,026,146</b>	<b>75,889</b>
<b>Other expenses, allocations, project recovery</b>			
Governance & Admin. Services	656,237	668,506	12,269
Eng/Tech Svcs/GIS Allocation	(946,813)	(1,018,728)	(71,915)
Project recovery - Water	(744,968)	(766,392)	(21,424)
Project recovery - Sewer	(370,656)	(375,276)	(4,620)
Project recovery - GSS/Parks/Rec	(418,257)	(408,456)	9,801
Project recovery-Operating	(125,800)	(125,800)	-
<b>Total other expenses, allocations, project recovery</b>	<b>(1,950,257)</b>	<b>(2,026,146)</b>	<b>(75,889)</b>
<b>Total Eng. Expenses, Allocations, &amp; Proj Recovery</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Tahoe City Public Utility District  
 Technical Services & Geographic Information System (GIS)  
 2024 Proposed Budget  
 Revenue, Expenses, and Allocations

	<b>Budget 2023</b>	<b>Proposed 2024</b>	<b>\$ Chg. Budget to Budget Inc. (Dec.)</b>
<b>Revenues</b>			
Flat Permit & Inspection Fees	\$ 39,832	\$ 38,524	\$ (1,308)
<b>Total Revenues</b>	<b>39,832</b>	<b>38,524</b>	<b>(1,308)</b>
<b>Direct Operating Expenses</b>			
Personnel cost	978,666	905,296	(73,370)
Professional Services	20,028	28,794	8,766
Charges & Services	70,330	73,147	2,817
Materials & Supplies	23,029	21,360	(1,669)
Insurance	22,217	25,632	3,415
Utilities	1,140	980	(160)
<b>Total Direct Operating Expenses</b>	<b>1,115,410</b>	<b>1,055,209</b>	<b>(60,201)</b>
<b>Net Operating Income (Loss)</b>	<b>(1,075,578)</b>	<b>(1,016,685)</b>	<b>58,893</b>
<b>Allocations</b>			
Governance & Admin. Services	(383,361)	(390,531)	(7,170)
Eng/Tech Svcs/GIS Allocation	1,458,938	1,407,216	(51,722)
Blank			
	<b>1,075,577</b>	<b>1,016,685</b>	<b>(58,892)</b>
<b>Total Technical Services &amp; GIS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Tahoe City Public Utility District  
Special Studies  
2024 Proposed Budget  
Operating Expenses and Project Recovery

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
<b>Direct Operating Expenses</b>			
Professional Service	\$ 391,548	\$ 590,748	\$ 199,200
Charges & Services	12,000	11,004	(996)
<b>Total Direct Operating Expenses</b>	<u>403,548</u>	<u>601,752</u>	<u>198,204</u>
<b>Project Recovery</b>			
Project recovery - Water	(116,000)	(158,460)	(42,460)
Project recovery - Sewer	(125,850)	(121,810)	4,040
Project recovery - GSS/Parks/Rec	(161,698)	(321,482)	(159,784)
<b>Total Expense &amp; Project Recovery</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Tahoe City Public Utility District  
 Governance & Administrative Services  
 2024 Proposed Budget  
 Net Operating Cost

	Budget 2023	Proposed 2024	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel	\$ 3,555,532	\$ 3,608,383	\$ 52,851
Professional services	275,300	277,476	2,176
Charges and services	464,778	483,397	18,619
Materials and supplies	77,322	64,802	(12,520)
Insurance	77,826	98,604	20,778
Utilities	49,481	52,385	2,904
Total Direct Operating Expenses	4,500,239	4,585,047	84,808
Project Recovery	36,208	36,208	-
Allocations			
Tech Svs.	(383,361)	(390,531)	(7,170)
Engineering	(656,237)	(668,506)	(12,269)
Sewer	(953,692)	(971,523)	(17,831)
Water	(1,267,002)	(1,290,688)	(23,686)
Golf	(366,155)	(373,002)	(6,847)
Recreation	(217,557)	(221,625)	(4,068)
Parks	(692,443)	(705,380)	(12,937)
Total Allocations	(4,536,447)	(4,621,255)	(71,871)
Total Expense, Project Recovery, & Allocations	\$ -	\$ -	\$ -