

2020 Budget Operating Schedules

Tahoe City Public Utility District 2020 Budget

District Combined By Departments

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

	Budget 2019	Adopted Budget 2020	\$ Chg. Budget to Budget Inc. (Dec.)
Operating Revenues (excludes property tax)			
Water Department	\$ 6,705,266	\$ 7,207,732	502,466
Sewer Department	5,051,200	5,386,628	335,428
Parks Department	789,161	773,315	(15,846)
Recreation Department	400,520	403,577	3,057
Golf Course / Winter Sports Park Property	465,344	503,478	38,134
Governance and Administrative Services	-	-	-
Total Operating Revenue	13,411,491	14,274,730	863,239
Operating Expenses (excludes Depreciation)			
Water Department	4,447,454	4,564,081	116,627
Sewer Department	3,682,737	3,672,505	(10,232)
Parks Department	2,556,654	2,198,500	(358,154)
Recreation Department	972,299	1,028,363	56,064
Golf Course / Winter Sports Park Property	1,048,428	1,388,099	339,671
Governance and Administrative Services	-	-	-
Total Operating Expenses	12,707,572	12,851,548	143,976
Net Operating Income (Loss)	703,919	1,423,182	719,263
Property Tax Revenue Allocation			
Property Tax for Parks Operations	1,767,493	1,425,185	(342,308)
Property Tax for Recreation Operations	571,779	624,786	53,007
Property Tax for Golf Operations	583,084	884,621	301,537
Property Taxes for Capital and Reserves	4,175,028	4,157,956	(17,072)
Property Tax for Debt Service	330,261	162,994	(167,267)
Property Tax for Water Rate Transition	-	727,680	727,680
Total Property Tax	7,427,645	7,983,222	555,577
Non-Operating (Exclude Amortization)			
Revenues	428,480	477,064	48,584
Expenses	(48,200)	(246,636)	(198,436)
Special Studies - Net Expenses	(859,867)	(841,483)	18,384
Total Non-Operating Income (Expense)	(479,587)	(611,055)	(131,468)
Surplus (Deficit) Before Debt & Capital	7,651,977	8,795,349	1,143,372
Debt Service Payments			
Principal Payments	(294,239)	(118,949)	175,290
Interest Expense	(27,078)	(22,215)	4,863
Principal Payments- Utility Fund	(43,496)	(44,617)	(1,121)
Total Debt Service Payments	(364,813)	(185,781)	179,032
Capital Expenditures	(11,303,755)	(13,716,350)	(2,412,595)
Less: Grant Funded Project Reimbursements	231,500	292,178	60,678
Net District Funded Capital	(11,072,255)	(13,424,172)	(2,351,917)
Other Non Operating			
Other Financing Sources	-	5,400,000	5,400,000
Property Tax Transfer - from GF to Water	-	3,500,000	3,500,000
Property Tax Transfer to Water Fund from GF	-	(3,500,000)	(3,500,000)
Total Surplus(Deficit)	\$ (3,785,091)	\$ 585,396	\$ 4,370,487
Recap by Fund			
Water	\$ (4,178,454)	\$ 2,482,650	6,661,104
Sewer	(142,652)	169,229	311,881
General Fund	536,015	(2,066,483)	(2,602,498)
Total Surplus(Deficit)	\$ (3,785,091)	\$ 585,396	4,370,487

Tahoe City Public Utility District 2020 Budget
Informational Only
Combined Water and Sewer
Statement of Revenues, Expenditures, Change in Net Position and Surplus (Deficit)

	Budget 2019	Adopted Budget 2020	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Base - Residential	\$ 4,541,004	\$ 5,083,404	\$ 542,400
Base-Commercial	369,464	470,492	101,028
Base - Fire Protection Svcs	232,536	253,644	21,108
Sewer - Residential	4,135,748	4,416,616	280,868
Sewer - Comm	840,156	892,972	52,816
Flat Permit & Inspection Fees	44,388	45,836	1,448
Permit & Inspect. Fees at Cost	6,300	6,300	-
Consumption - Residential	968,077	1,051,151	83,074
Consumption - Commercial	420,742	286,467	(134,275)
Connection Fees	33,000	33,000	-
Grant Revenue	99,132	1,200	(97,932)
Rental Income	22,074	22,074	-
Other	43,845	31,204	(12,641)
Total revenue	11,756,466	12,594,360	837,894
Direct Operating Expenses			
Personnel	3,082,144	3,198,760	116,616
Professional Services	96,480	84,150	(12,330)
Charges & Services	445,371	479,419	34,048
Materials & Supplies	689,170	727,859	38,689
Insurance	59,360	69,992	10,632
Utilities	364,010	340,399	(23,611)
Total Direct Operating Expenses	4,736,535	4,900,579	164,044
Net Operating Income (Loss) Before Other Expenses, Allocations, and Non-Operating	7,019,931	7,693,781	673,850
Other Expenses and Project Recovery			
Depreciation	(1,394,832)	(2,071,908)	(677,076)
Project recovery - Water	40,000	40,000	-
Project recovery - Sewer	60,000	65,004	5,004
Project recovery-Operating	(32,500)	33,500	66,000
Total Other Expenses and Project Recovery	(1,327,332)	(1,933,404)	(606,072)
Less Direct Allocations			
Governance & Admin. Services	(1,388,263)	(1,363,005)	25,258
Eng/Tech Svcs/GIS Allocation	(2,072,893)	(2,111,506)	(38,613)
Total Allocations	(3,461,156)	(3,474,511)	(13,355)
Net Income before Non-Operating	2,231,443	2,285,866	54,423
Non-Operating Revenue and (Expenses)			
Penalties Revenue	74,300	81,500	7,200
User Fee - Supplemental #6	21,665	21,670	5
Property Tax for Debt Service	23,293	23,291	(2)
Property Tax for Water Rate Transition	-	727,680	727,680
Interest Income	133,002	153,102	20,100
Other Revenue	3,600	4,320	720
Other Financing Sources	-	5,400,000	5,400,000
Discounts Earned	60	60	-
Proceeds from asset Sales	3,360	3,360	-
County Collection Fee	(3,204)	(2,892)	312
Interest Expense	(1,461)	(1,461)	-
Project Recovery	(210,432)	(436,069)	(225,637)
Total Non-Operating Revenue (Expenses)	44,183	5,974,561	5,930,378
Net Income before Other Non-Operating	2,275,626	8,260,427	5,984,801
Other Non Operating			
Capital Grant Revenue	32,500	160,678	128,178
Property Tax Transfer - from GF to Water	-	3,500,000	3,500,000
Total Other Non Operation	32,500	3,660,678	3,628,178
Change in Net Position	2,308,126	11,921,105	9,612,979
Adjustments for Cash Flow			
Depreciation / Amortization	1,395,624	2,071,908	676,284
Debt Service Principal	(43,496)	(44,617)	(1,121)
Capital Expenditures / Goodwill	(7,981,360)	(11,296,517)	(3,315,157)
Adjustments for Cash Flow	(6,629,232)	(9,269,226)	(2,639,994)
Total Surplus(Deficit)	\$ (4,321,106)	\$ 2,651,879	\$ 6,972,985
Recap by Fund			
Water	(4,178,454)	2,482,650	6,661,104
Sewer	(142,652)	169,229	311,881
Total Surplus(Deficit)	\$ (4,321,106)	\$ 2,651,879	\$ 6,972,985

**Tahoe City Public Utility District 2020 Budget
Water Fund**

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

	Budget 2019	Adopted Budget 2020	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Base - Residential	\$ 4,541,004	\$ 5,083,404	\$ 542,400
Base-Commercial	369,464	470,492	101,028
Base - Fire Protection Svs	232,536	253,644	21,108
Flat Permit & Inspection Fees	8,400	8,400	-
Permit & Inspect. Fees at Cost	5,100	5,100	-
Consumption - Residential	968,077	1,051,151	83,074
Consumption - Commercial	420,742	286,467	(134,275)
Connection Fees	18,000	18,000	-
Grant Revenue	99,132	1,200	(97,932)
Rental Income	22,074	22,074	-
Other	20,737	7,800	(12,937)
Total Revenues	6,705,266	7,207,732	502,466
Direct Operating Expenses			
Personnel cost	1,577,478	1,663,780	86,302
Professional Services	63,748	64,000	252
Charges & Services	251,493	277,598	26,105
Materials & Supplies	422,266	435,978	13,712
Insurance	30,318	36,306	5,988
Utilities	270,420	254,202	(16,218)
Total Direct Operating Expenses	2,615,723	2,731,864	116,141
Net Operating Income (Loss) Before Other Expenses, Allocations, and Non-Operating	4,089,543	4,475,868	386,325
Less Other Expense and Project Recovery			
Depreciation	(933,672)	(1,511,568)	(577,896)
Project recovery - Water	40,000	40,000	-
Project recovery-Operating	15,000	16,750	1,750
Total Other Expenses and Project Recovery	(878,672)	(1,454,818)	(576,146)
Less Direct Allocations			
Governance & Admin. Services	(765,514)	(760,240)	5,274
Eng/Tech Svs/GIS Allocation	(1,121,217)	(1,128,727)	(7,510)
Total Allocations	(1,886,731)	(1,888,967)	(2,236)
Net Income before Other Non-Operating	1,324,140	1,132,083	(192,057)
Non-Operating Revenues and (Expenses)			
Penalties Revenue	44,300	47,500	3,200
User Fee - Supplemental #6	21,665	21,670	5
Property Tax for Debt Service	23,293	23,291	(2)
Property Tax for Water Rate Transition	-	727,680	727,680
Interest Income	63,002	53,106	(9,896)
Other Revenue	1,200	1,320	120
Other Financing Sources	-	5,400,000	5,400,000
Discounts Earned	60	60	-
Proceeds from asset Sales	360	360	-
County Collection Fee	(1,380)	(1,380)	-
Interest Expense	(1,461)	(1,461)	-
Project Recovery	(210,432)	(380,785)	(170,353)
Total Non-Operating Revenues (Expenses)	(59,393)	5,891,361	5,950,754
Net Income before Other Non-Operating	1,264,747	7,023,444	5,758,697
Other Non Operating			
Capital Grant Revenue	32,500	160,678	128,178
Property Tax Transfer - from GF to Water	-	3,500,000	3,500,000
Change in Net Position	\$ 1,297,247	\$ 10,684,122	\$ 9,386,875
Adjustments for Cash Flow			
Depreciation / Amortization	934,200	1,511,568	577,368
Debt Service Principal	(43,496)	(44,617)	(1,121)
Capital Expenditures / Goodwill	(6,366,405)	(9,668,423)	(3,302,018)
Total Adjustments for Cash Flow	(5,475,701)	(8,201,472)	(2,725,771)
Total Surplus(Deficit)	\$ (4,178,454)	\$ 2,482,650	\$ 6,661,104

**Tahoe City Public Utility District 2020 Budget
Sewer Fund**

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

	Budget 2019	Adopted Budget 2020	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Sewer - Residential	\$ 4,135,748	\$ 4,416,616	\$ 280,868
Sewer - Comm	840,156	892,972	52,816
Flat Permit & Inspection Fees	35,988	37,436	1,448
Permit & Inspect. Fees at Cost	1,200	1,200	-
Connection Fees	15,000	15,000	-
Other	23,108	23,404	296
Total Revenues	5,051,200	5,386,628	335,428
Direct Operating Expenses			
Personnel	1,504,666	1,534,980	30,314
Professional services	32,732	20,150	(12,582)
Charges and services	193,878	201,821	7,943
Materials and supplies	266,904	291,881	24,977
Insurance	29,042	33,686	4,644
Utilities	93,590	86,197	(7,393)
Total Direct Operating Expenses	2,120,812	2,168,715	47,903
Net Operating Income (Loss) Before Other Expenses, Allocations, and Non-Operating Expenses	2,930,388	3,217,913	287,525
Less Other Expense and Project Recovery			
Depreciation	(461,160)	(560,340)	(99,180)
Project recovery - Sewer	60,000	65,004	5,004
Project recovery-Operating	(47,500)	16,750	64,250
Total Other Expenses and Project Recovery	(448,660)	(478,586)	(29,926)
Less Direct Allocations			
Governance & Admin. Services	(622,749)	(602,765)	19,984
Eng/Tech Svcs/GIS Allocation	(951,676)	(982,779)	(31,103)
Total Allocations	(1,574,425)	(1,585,544)	(11,119)
Net Income before Other Non-Operating	907,303	1,153,783	246,480
Non-Operating Revenues and Expenses			
Penalties Revenue	30,000	34,000	4,000
Interest Income	70,000	99,996	29,996
Other Revenue	2,400	3,000	600
Proceeds from asset Sales	3,000	3,000	-
County Collection Fee	(1,824)	(1,512)	312
Project Recovery	-	(55,284)	(55,284)
Total Non-Operating Revenues (Expenses)	103,576	83,200	(20,376)
Change in Net Position	1,010,879	1,236,983	226,104
Adjustments for Cash Flow			
Depreciation	461,424	560,340	98,916
Capital expenditures	(1,614,955)	(1,628,094)	(13,139)
	(1,153,531)	(1,067,754)	85,777
Total Surplus(Deficit)	\$ (142,652)	\$ 169,229	\$ 311,881

Tahoe City Public Utility District 2020 Budget
Engineering Department Budget Schedules
 Combined Dept. 35 & Dept. 70

	Budget 2019	Adopted Budget 2020	\$ Chg. Budget to Budget Inc. (Dec.)
Other	\$ 13,237	\$ -	\$ (13,237)
Total revenue	13,237	-	(13,237)
Direct Operating Expenses			
Personnel	1,449,470	1,528,040	78,570
Professional Services	15,400	15,400	-
Charges & Services	21,703	28,533	6,830
Materials & Supplies	4,905	10,615	5,710
Insurance	12,012	16,020	4,008
Utilities	1,200	1,200	-
Total Direct Operating Expenses	1,504,690	1,599,808	95,118
Net Operating Income (Loss) Before Other Direct Expenses and Allocations	\$ (1,491,453)	\$ (1,599,808)	\$ (108,355)
Other Direct Expenses and Project Recovery			
Project recovery - Water	379,612	388,336	8,724
Project recovery-Sewer	169,598	171,990	2,392
Project recovery - GSS/Parks/Rec	322,582	326,756	4,174
Project recovery-Operating	70,000	185,004	115,004
Total Other Direct Expenses and Project Recovery	941,792	1,072,086	130,294
Allocations and Project Recovery			
Governance & Support Services	(449,380)	(450,686)	(1,306)
Engineering Allocation	999,041	978,408	(20,633)
Total Allocations	549,661	527,722	(21,939)
Net Operating Income	\$ -	\$ -	\$ -

Tahoe City Public Utility District 2013 Program Summary
Engineering
Special Studies Dept. 20.36

	Budget 2019	Adopted Budget 2020	\$ Chg. Budget to Budget Inc. (Dec.)
Revenue			
Other	\$ -	\$ -	\$ -
Total Revenue	-	-	-
Operating Expenses:			
Professional services	854,504	841,483	(13,021)
Charges and services	5,319	-	(5,319)
Materials and supplies	44	-	(44)
Total Direct Operating Expenses	859,867	841,483	(18,384)
Net Operating Income (Loss)	\$ (859,867)	\$ (841,483)	\$ 18,384
Allocations & Project Recovery			
Project recovery-Operating	859,867	841,483	(18,384)
Total Other Expenses and Project Recovery	859,867	841,483	(18,384)
Net Operating Income	\$ -	\$ -	\$ -

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

	Budget 2019	Proposed Budget 2020	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Flat Permit & Inspection Fees	\$ 44,388	\$ 45,836	\$ 1,448
Permit & Inspect. Fees at Cost	6,300	6,300	-
Grant Revenue	1,200	1,200	-
Total revenue	51,888	53,336	1,448
Direct Operating Expenses			
Personnel cost	733,492	812,134	78,642
Professional Services	18,500	10,000	(8,500)
Charges & Services	64,117	67,804	3,687
Materials & Supplies	16,869	17,369	500
Insurance	13,572	17,340	3,768
Utilities	1,140	1,140	-
Total Direct Operating Expenses	847,690	925,787	78,097
Net Income (Loss) Before Non-Operating and Allocations	\$ (795,802)	\$ (872,451)	\$ (76,649)
Other Direct Expenses			
Depreciation	(528)	-	528
Total Other Direct Expenses	(528)	-	528
Allocations			
Governance & Support Services	(254,636)	(260,975)	(6,339)
Tech Svs and GIS Allocation	1,050,966	1,133,426	82,460
Total Allocations	796,330	872,451	76,121
Net Operating Income	\$ -	\$ -	\$ -

Tahoe City Public Utility District 2020 Budget
All Parks, Golf Course & Winter Sports Park and Recreation Combined
Statement of Revenues, Expenditures and Changes in Fund Balance

	Budget 2019	Adopted Budget 2020	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
User Fee	\$ 688,864	\$ 694,567	\$ 5,703
Season Pass Revenue	111,600	123,889	12,289
Retail Sales	20,650	23,015	2,365
Sidewalk Assessment Revenue	25,927	26,437	510
Grant Revenue	109,959	73,815	(36,144)
Golf Lesson Revenue	2,480	3,935	1,455
Rental Income	194,353	208,558	14,205
Maintenance Svs Revenue	332,164	347,592	15,428
Other	169,028	178,562	9,534
Total Revenue	<u>1,655,025</u>	<u>1,680,370</u>	<u>25,345</u>
Direct Operating Expenses			
Personnel	2,246,767	2,333,697	86,930
Professional services	26,440	22,800	(3,640)
Charges and services	464,977	480,573	15,596
Materials and supplies	735,453	722,891	(12,562)
Insurance	48,164	57,180	9,016
Utilities	202,776	218,968	16,192
Total Direct Operating Expenses	<u>3,724,577</u>	<u>3,836,109</u>	<u>111,532</u>
Net Operating Income (Loss) Before Other Expenses, Project Recovery and Allocations	(2,069,552)	(2,155,739)	(86,187)
Non Direct Operating Expenses			
Governance & Support Services	(682,819)	(615,450)	67,369
Eng/Tech Svs/GIS Allocation	(42,503)	(53,665)	(11,162)
Project recovery - Operating	(127,482)	(109,738)	17,744
Total Non Direct Operating Expenses	<u>(852,804)</u>	<u>(778,853)</u>	<u>73,951</u>
Property Tax Used for Operations	2,922,356	2,934,592	12,236
Net Revenue, Direct, Non-Direct Operating Expense and Tax	<u>-</u>	<u>-</u>	<u>-</u>
Non-Operating Revenue and Expenses			
Property Tax Available for Capital/Reserves	4,175,028	4,157,956	(17,072)
Interest Income	69,996	175,000	105,004
Other Revenue	108,277	37,512	(70,765)
Discounts Earned	180	180	-
Proceeds from asset Sales	360	360	-
County Collection Fee	(107,496)	(107,496)	-
Project Recovery	(586,935)	(541,662)	45,273
Total Non-Operating Revenue (Expenses)	<u>3,659,410</u>	<u>3,721,850</u>	<u>62,440</u>
Net Income before Other Non-Operating	<u>3,659,410</u>	<u>3,721,850</u>	<u>62,440</u>
Other Non Operating			
Capital Grant Revenue	199,000	131,500	(67,500)
Capital outlay	(3,322,395)	(2,419,833)	902,562
Property Tax Transfer to Water Fund from GF	-	(3,500,000)	(3,500,000)
Change in Fund Balance	<u>\$ 536,015</u>	<u>\$ (2,066,483)</u>	<u>\$ (2,602,498)</u>

Tahoe City Public Utility District 2020 Budget
Parks Combined
Parks Summary (Depts 11 - 19)

	Actual 2018	Budget 2019	Projected 2019	Adopted Budget 2020	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues					
User Fee	\$ 103,869	\$ 102,464	\$ 95,895	\$ 95,895	\$ (6,569)
Season Pass Revenue	10,025	10,025	12,825	13,466	3,441
Sidewalk Assessment Revenue	24,407	25,927	25,022	26,437	510
Grant Revenue	30,898	78,609	78,609	45,420	(33,189)
Rental Income	98,986	115,794	115,608	116,195	401
Maintenance Svs Revenue	336,878	332,164	331,342	347,592	15,428
Other	80,619	124,178	102,748	128,310	4,132
Total Revenue	685,682	789,161	762,049	773,315	(15,846)
Direct Operating Expenses					
Personnel cost	999,036	1,118,860	1,063,578	1,122,146	3,286
Professional services	35,999	17,540	12,400	19,900	2,360
Charges and services	134,983	196,827	200,851	222,395	25,568
Materials and supplies	327,755	500,418	415,369	488,670	(11,748)
Insurance	17,778	22,824	20,004	26,868	4,044
Utilities	129,846	138,281	140,812	167,060	28,779
Total Direct Operating Expenses	1,645,397	1,994,750	1,853,014	2,047,039	52,289
Net Operating Income (Loss) Before Other Expenses, Project Recovery and Allocations	(959,715)	(1,205,589)	(1,090,965)	(1,273,724)	(68,135)
Other Operating Expenses and Project Recovery					
Project recovery - Operating	(84,514)	(113,982)	(182,357)	(103,238)	10,744
Total Other Operating Expenses and Project Recovery	(84,514)	(113,982)	(182,357)	(103,238)	10,744
Allocations					
Parks allocation	-	-	408,208	349,918	349,918
Parks & Rec. Admin. allocation	(91,085)	(98,625)	(84,495)	(92,740)	5,885
Governance & Admin. Services allocation	(149,710)	(306,794)	(212,100)	(251,736)	55,058
Eng/Tech Svs/GIS allocation	(31,458)	(42,503)	(47,036)	(53,665)	(11,162)
Total Allocations	(272,253)	(447,922)	64,577	(48,223)	399,699
Property Tax Used for Operations	1,316,482	1,767,493	1,208,745	1,425,185	(342,308)
Net Operating Income	\$ -	\$ -	-	\$ -	\$ -

**Tahoe City Public Utility District 2020 Budget
Recreation Combined (Depts 21-29)
Operating and Net Income**

	Actual 2018	Budget 2019	Projected 2019	Adopted Budget 2020	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues					
User Fee	\$ 302,003	\$ 327,320	\$ 320,978	\$ 328,170	\$ 850
Grant Revenue	42,624	31,350	32,690	28,395	(2,955)
Other	36,558	41,850	28,850	47,012	5,162
Total revenue	381,185	400,520	382,518	403,577	3,057
Direct Operating Expenses					
Personnel cost	413,646	537,376	427,430	602,400	65,024
Professional Services	240	600	300	600	-
Charges & Services	130,280	152,895	142,685	142,735	(10,160)
Materials & Supplies	68,579	75,472	66,399	70,622	(4,850)
Insurance	8,424	11,952	5,593	15,012	3,060
Utilities	2,737	2,766	2,591	2,766	-
Total Direct Operating Expenses	623,906	781,061	644,998	834,135	53,074
Net Operating Income (Loss) Before Other Expenses, Project Recovery and Allocations	(242,721)	(380,541)	(262,480)	(430,558)	(50,017)
Other Operating Expenses and Project Recovery					
Project recovery - Operating	(684)	(3,000)	(1,193)	-	3,000
Total Other Operating Expenses and Project Recovery	(684)	(3,000)	(1,193)	-	3,000
Allocations					
Parks & Rec. Admin. allocation	(36,181)	(36,258)	(31,017)	(40,128)	(3,870)
Governance & Admin. Services allocation	(107,259)	(151,980)	(111,632)	(154,100)	(2,120)
Total Allocations	(143,440)	(188,238)	(142,649)	(194,228)	(5,990)
Property Tax Used for Operations	386,845	571,779	406,322	624,786	53,007
Net Operating Income	\$ -	\$ -	-	\$ -	\$ -

**Tahoe City Public Utility District 2020 Budget
Golf Course & Winter Sports Park Combined
Net Operating Income**

	Budget 2019	Proposed Budget 2020	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
User Fee	\$ 259,080	\$ 270,502	\$ 11,422
Season Pass Revenue	101,575	110,423	8,848
Retail Sales	20,650	23,015	2,365
Grant Revenue	-	-	-
Golf Lesson Revenue	2,480	3,935	1,455
Rental Income	78,559	92,363	13,804
Other	3,000	3,240	240
Total Revenues	465,344	503,478	38,134
Direct Operating Expenses			
Personnel cost	410,279	418,537	8,258
Professional services	8,300	2,300	(6,000)
Charges and services	108,785	111,488	2,703
Materials and supplies	158,803	162,839	4,036
Insurance	9,608	10,692	1,084
Utilities	59,929	47,342	(12,587)
Total Direct Operating Expenses	755,704	753,198	(2,506)
Net Operating Income (Loss) Before Other Expenses, Project Recovery and Allocations	\$ (290,360)	\$ (249,720)	\$ 40,640
Other Operating Expenses and Project Recovery			
Project recovery - Operating	(10,500)	(6,500)	4,000
Total Other Operating Expenses and Project Recovery	(10,500)	(6,500)	4,000
Allocations			
Parks allocation	-	(349,918)	(349,918)
Parks & rec. admin allocation	(58,179)	(68,869)	(10,690)
Governance & Support Services	(224,045)	(209,614)	14,431
Total Allocations	(282,224)	(628,401)	(346,177)
Property Tax Used for Operations	583,084	884,621	301,537
Net Operating Income	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Tahoe City Public Utility District 2020 Budget
Parks and Recreation Admin. (Dept. 10.90)

	Budget 2019	Proposed Budget 2020	\$ Chg. Budget to Budget
Operating Expenses			
Personnel cost	180,252	190,614	10,362
Charges & Services	6,470	3,955	(2,515)
Materials & Supplies	760	760	-
Insurance	3,780	4,608	828
Utilities	1,800	1,800	-
Parks & Rec. Admin. allocation	(193,062)	(201,737)	(8,675)
Total Operating Expenses	-	-	-
Net Operating Income	\$ -	\$ -	\$ -

	Budget 2019	Proposed Budget 2020	\$ Chg. Budget to Budget Inc. (Dec.)
Parks & Rec. Admin. Allocation			
Athletic Fields & Courts Dept. 10.11	13,009	12,067	(942)
Beaches Dept. 10.12	11,352	11,225	(127)
Boat Ramp & Campground Dept. 10.13	11,561	10,545	(1,016)
Community Buildings Dept. 10.14	21,821	19,301	(2,520)
Parklands Dept. 10.15	16,293	15,417	(876)
Property Management Dept. 10.16	2,608	1,763	(845)
Sidewalk and Amenities Dept. 10.17	4,549	4,447	(102)
Recreation Trails Dept. 10.18	17,432	17,975	543
Aquatics Department 10.21	9,918	10,433	515
Adult Sports Dept. 10.22	3,566	3,748	182
After School Programs Dept. 10.23	4,913	5,203	290
Day Camp Dept. 10.24	8,969	10,988	2,019
Special Events Dept. 10.25	4,943	4,830	(113)
Youth Sports Dept. 10.26	2,290	2,167	(123)
Rideout Recreation Programs Dept. 10.27	1,659	2,759	1,100
Golf Proshop Dept. 10.31	14,211	23,711	9,500
Food and Beverage 10.32	4,339	5,611	1,272
Golf Grounds 10.33	19,040	19,715	675
Winter Sports Park 10.34	20,589	19,832	(757)
	\$ 193,062	\$ 201,737	\$ 8,675

Tahoe City Public Utility District 2020 Budget
Governance & Administrative Services
Expenses and Allocation
Department 90-10 and 90-43

	Budget 2019	Proposed Budget 2020	\$ Chg. Budget to Budget Inc. (Dec.)
Operating Expenses			
Personnel cost	\$ 1,951,115	\$ 1,996,924	\$ 45,809
Professional Services	335,000	195,940	(139,060)
Charges & Services	357,614	362,915	5,301
Materials & Supplies	175,586	165,896	(9,690)
Insurance	32,464	41,772	9,308
Utilities	42,803	46,155	3,352
Governance & Support Services	(2,867,100)	(2,782,120)	84,980
Project recovery - Operating	(27,482)	(27,482)	-
Total Operating Expenses	-	-	-
Net Operating Income	\$ -	\$ -	\$ -

Governance & Administrative Services Allocation

Water	\$ 765,514	\$ 760,240	\$ (5,274)
Sewer	622,749	602,765	(19,984)
Engineering	212,516	223,200	10,684
Engineering Projects	236,864	227,486	(9,378)
Support Services (Tech Svs & GIS)	254,636	260,975	6,339
Recreation	151,980	154,100	2,120
Parks	306,794	251,736	(55,058)
Golf Course / Winter Sports Park	224,045	209,614	(14,431)
Parks Facilities Charge Back	92,002	92,004	2
	<u>\$ 2,867,100</u>	<u>\$ 2,782,120</u>	<u>\$ (84,980)</u>

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

	Budget 2019	Adopted Budget 2020	\$ Chg. Budget to Budget Inc. (Dec.)
Non-Operating Revenue and Expenses			
Property Tax for Debt Service	306,968	139,703	(167,265)
Assessment Revenue	12,888	-	(12,888)
Interest Income	-	-	-
Other Revenue	-	-	-
Total Non-Operating Revenue and Expenses	319,856	139,703	(180,153)
Debt Service Paid with Property Tax			
Interest Expense	(25,617)	(20,754)	4,863
Principal	(294,239)	(118,949)	175,290
Change in Fund Balance	\$ -	\$ -	\$ -