



Tahoe City Public Utility District

Annual Budget Fiscal Year 2013

Adopted
November 16, 2012



TAHOE CITY PUBLIC UTILITY DISTRICT BOARD OF DIRECTORS



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MISSION STATEMENT

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

It is our responsibility to provide safe and reliable water service, sewer service for the protection of public health, and parks and recreation services to enhance quality of life.

It is our commitment to accomplish these and other tasks within the scope of the Public Utility District Act, as amended, in a sound fiscal manner.

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BUDGET MESSAGE

Fiscal Year 2013

To the Board of Directors of Tahoe City Public Utility District,

I am pleased to provide you with the Fiscal Year (FY) 2013 Annual Budget and the 2013 Capital Improvement Program for Tahoe City Public Utility District (TCPUD). These spending plans reflect our commitment to provide a high level of service to our community's residents, rate payers, and visitors while managing costs downward. Focused effort to maximize efficiencies has continued to keep costs down while preserving our organization's outstanding service and safety levels.

As TCPUD continues to navigate challenging economic times, we are able to hold the line on staffing and expenditures. This has allowed TCPUD to keep the rates lower than the Board-approved HDR rate study and the voter-approved Proposition 218 process. Through careful cost controls and high productivity, we have increased service levels and added facilities for the community's benefit. This budget reflects staff's dedication and commitment to serve our community in the most efficient and effective manner possible.

However, we must continue to pay attention to and be conscientious of future obligations. We should not undertake additional ongoing commitments beyond those identified in our current expenditure plan and staffing levels without very careful consideration; weighing the benefit, service, and cost to provide.

The budget plan maintains our core service levels and provides increases in some areas. The result is a spending plan that meets the needs of our community without compromising our financial stability.

Budget Approach

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.

This year staff identified a need to provide more information in the FY2013 published budget document in order to enhance transparency of TCPUD operations and bring greater understanding to how the budget numbers are achieved. To address this, there have been a number of changes and additions to the format and content of the budget document.

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.

Community Fiscal Situation

We are situated in a tourist community at Lake Tahoe, California and weather plays an important role in the cost of services, number of visitors, and various activities in our community. Another key factor is the availability of personal discretionary spending. People will only spend money after necessities are met. Since tourism plays an important economic role in our community we rely on a robust economy that allows visitors to come to Lake Tahoe. TCPUD is directly affected by the well-being of our local businesses and property owners as well as Placer County's collections of Transient Occupancy Tax. Though the last few years we've seen higher numbers of foreclosures and liens on the tax rolls we are beginning to see this trend reverse itself. We are cautiously optimistic our community is moving in a positive direction.

Property Taxes, Rates and User Fees

Property tax represents 39.2% of TCPUD's revenue and is projected to increase 0.2% based on slight increases in the assessed valuation in the unincorporated areas of Placer County, California. Property tax is budgeted to fund 45.6% of capital and reserves, 18.5% for general debt service, and 35.9% for Parks and Recreation operations.

Water and Sewer rate revenues represent 61.4% of TCPUD's revenue and are budgeted to increase 6% for water and 9% for sewer compared to the 2012 budget. We are pleased that these rate increases are lower than those approved by the rate payers. TCPUD regularly evaluates its user rates to ensure we are assessing appropriate fees for the services and capital reinvestment we must provide. The 2013 Board-approved water and sewer rates are set to cover operations and current and future water and sewer capital projects. During the Board meetings and budget workshop the Board was provided scenarios on water and sewer rates and their impacts to the 2013 budget and to the adopted water and sewer rate study's recommendation for capital projects and reserves. Through this thoughtful process the Board approved overall increases to the water and sewer rates while keeping the rates below the voter-approved water and sewer Proposition 218 rates.

The residential water base rates are at the voter-approved Proposition 218 rates, and the residential-tiered water rates on average are 30.7% below the voter-approved Proposition 218 residential-tiered water rates. The commercial base rates on average are 5% below the Proposition 218 commercial water base rates and the commercial water tiered rates are on average 33.9% below the Proposition 218 rates.

The residential and commercial sewer rates are both 27.8% below the voter-approved Proposition 218 rates.

Parks and Recreation revenue represents 6.6% of the TCPUD-wide revenue and is projected to increase by 3.4% from the 2012 budget largely due to increased maintenance grant revenue, increased Lake Forest Boat Ramp usage, and golf course property fees. Also, for FY 2013, a 3% adjustment to some fees for recreation programs were applied to help recover the full cost of these services.

Sources and Use of Fund 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. The FY 2013 Budget is planning for an increase to these reserves.

Budget Priorities

Aside from protecting the TCPUD's ongoing financial stability and sustainability, the TCPUD's top priority is preserving and enhancing the high service level the TCPUD is known to provide. The FY 2013 budget provides the financial resources necessary to meet these expectations.

Finally, the adopted budget addresses the Memorandum of Understanding (MOU) we have negotiated with our bargaining unit, which provides for a cost of living adjustment (COLA) based on the November Consumer Price Index for wage increase. This increase was also approved for our non-represented employees. TCPUD also makes available to eligible employees a pension plan. The District's current pension plan is PERS 2.7% @ 55, Single Highest Year program. Starting July 1, 2011, employees began making a contribution of 1% towards the 8% 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 will be increased by an amount equal to 75% of COLA applied for same year until such time the employee is paying the entire 8% employee contribution.

Other factors such as deferred health benefits and employee paid member contributions negotiated with the Union and defined in the MOU are also reflected in the 2013 budget. Additionally, we encouraged employees to voluntarily switch to a lower-premium health insurance by establishing a Health Reimbursement Arrangement, and sharing the annual savings with the participating employees.

Capital Improvement Program

Each year the Board updates the 5-Year Capital Improvement Program (CIP). The CIP provides a schedule of planned improvements over the next 5 years and identifies the TCPUD and grant funding sources that will help pay for those improvements.

The adopted FY 2013 capital budget and 5-year capital program have decreased slightly over this fiscal year, primarily due to changes in water capital. Equally as important as these new capital undertakings is the responsibility to maintain existing TCPUD assets. The capital improvement program includes a number of ongoing programs and one-time projects to perform regular maintenance on infrastructure and to replace those assets that have reached the end of their useful life. We continue to make ourselves available to private and mutual water companies to offer them assistance with their water systems and to assist our taxpayers in addressing water issues that can be addressed through regional efforts.

Conclusion

In summary, the adopted TCPUD 2013 budget operating expense totals are \$8.24 million, which represents a 2.7% decrease over the prior 2012 operating expense budget. The 2013 \$4.6 million TCPUD-funded capital budget for FY 2013 represents a 2.1% decrease over the FY 2012 budget, while the 5-year capital improvement TCPUD-funded program total is \$36.9 million, a 2.3% increase over last year's 5-year capital program.

I believe this budget emphasizes a commitment by all departments to live within their means, implement cost-saving efficiencies wherever possible while maintaining those things that make TCPUD a great contributor to the community and a wonderful place to work.

I wish to thank the Management Team and their staff for their guidance and support throughout the development of this budget.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Gustafson". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Cindy Gustafson
General Manager

EXECUTIVE SUMMARY

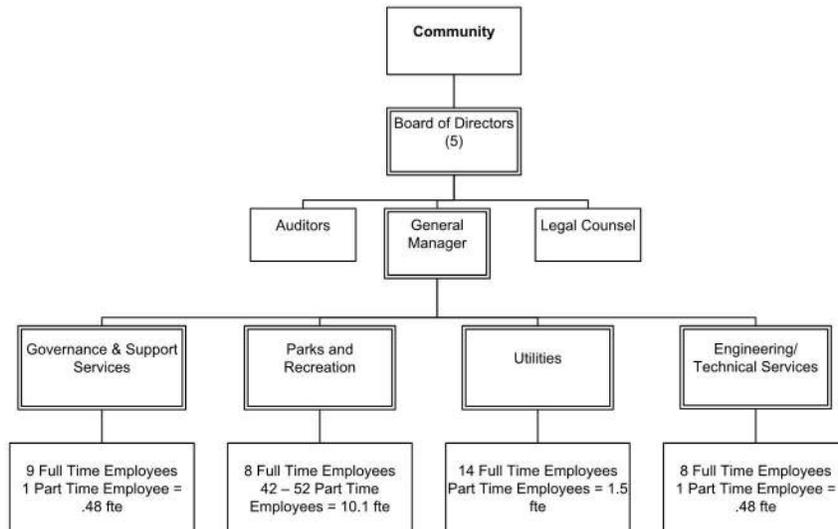
Overview of Tahoe City Public Utility District

The Tahoe City Public Utility District (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 District 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 District; water production and distribution services in five separate water systems; and, parks facilities and recreation services throughout the District. It operates and maintains 20 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 – 4,088
- 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, 39 full time employees and approximately 30 seasonal employees provide the listed services. Employees serve in four departments: Utilities, Parks & Recreation, Engineering, and Governance and Support Services. The following is the District Wide 2013 Organizational Chart:



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. TCPUD uses property tax, user fees, grants and interest income to provide its services.

The following discussion of the TCPUD's budget provides an overview of TCPUD's operational, capital and financing activities for fiscal year 2013.

Budget Operational Highlights

The TCPUD 2013 budget was adopted by the Board of Directors on November 16, 2012. It contains overall net operating revenue increases from prior year budget of 6.2% largely due to the water and sewer rate increases. The 2013 budget expenses reflect a decrease in operating expenses by 2.7%. The reduced cost is largely due to personnel cost savings and utilization of professional services.

The 2013 capital budget is \$6.6 million with \$2.0 million identified for capital grants for a net cost of \$4.6 million in TCPUD-funded capital which is funded from general property tax and user fees.

TCPUD's budget is based on the level of services it is to provide to the community; the residents, rate payers, and users of our facilities. A zero based budget (ZBB) approach is used when determining cost to provide a service or an activity. By using a ZBB approach expenses must be justified from the ground up. Costs such as personnel cost use ZBB approach for seasonal and part-time personnel while assumptions are used for full-time year-round benefited personnel. Other recurring cost such as permits, fees and subscriptions use ZBB.

Each year the staff develops budget assumptions based on current year results and known factors. The following are the 2013 budget assumptions used to develop the 2013 operating budget:

- Consumer Price Index increase - 2.0%.
- Local Agency Investment Fund investment earnings percentage - 0.36%.
- Placer County Treasurer investment earnings percentage - 1.70%.

Labor and Benefit Cost Assumptions:

- Annual merit review increases of 3-5% based on satisfactory to excellent performance (limited at top of range where applicable).
- Cost of living adjustments (COLA) increase for satisfactory or above performance – 2.5%.
- Benefit Rates
 - PERS Choice medical insurance rates for California Public Employees' Retirement System (CalPERS) increased 16.2% from 2012.
 - Fund the additional regular contribution (ARC) rate for post-retirement medical benefits for 2013 (\$240,096 annual expense up 2% to last year).
 - CalPERS Member rate 8.00% (employee estimated to pay 5.3%).
 - Employer Cost Pension Refunding Bonds amortization - \$225,000.
 - CalPERS Employer Retirement contribution % 1/1/13 -6/30/13 is 15.178 %.
 - CalPERS Employer Retirement contribution % 7/1/13 – 12/31/13 is 17.178%.
 - Worker's Compensation Premiums- Experience modification factor is .80; unchanged from 2012.
 - Health Deferral – goes to 60% from 70% as provided in the Memorandum of Understanding.

Utilities rate increases assumptions:

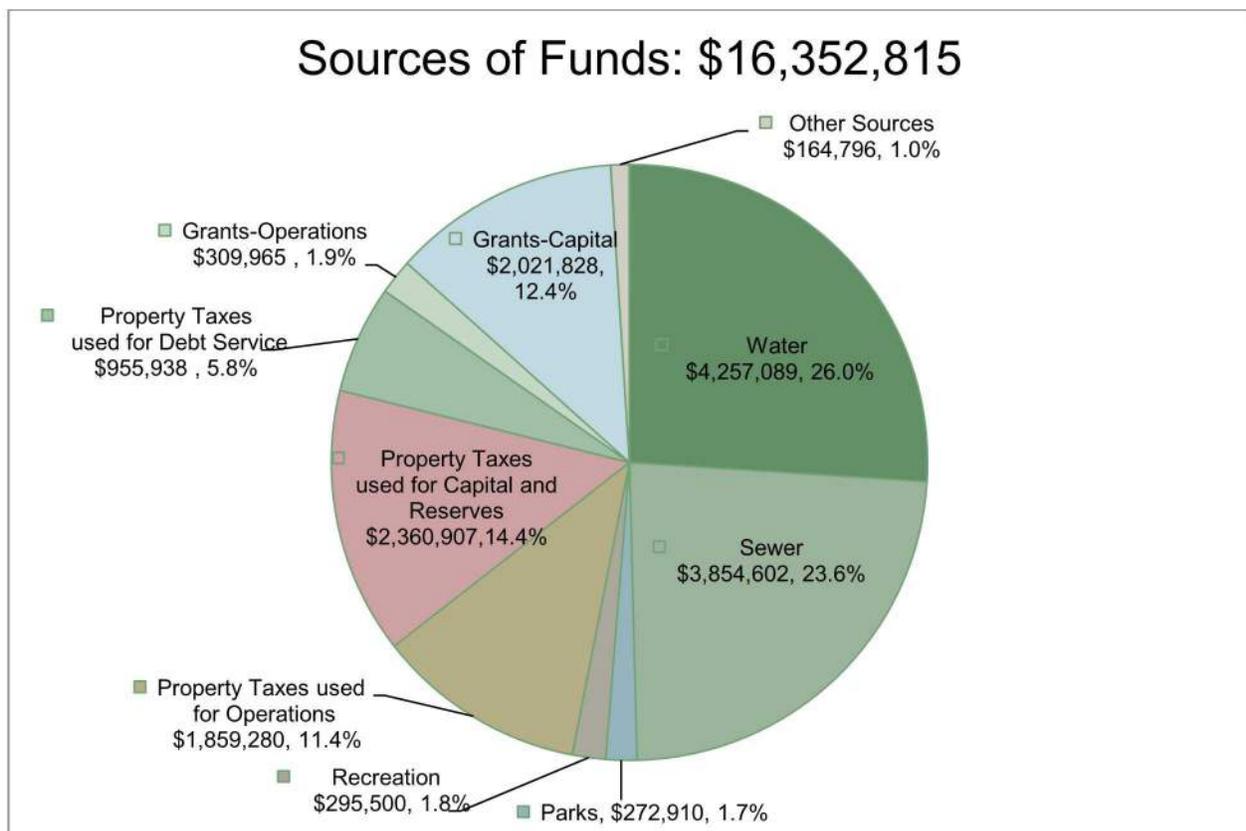
- Telephone - 2%
- Power - 8%-10%
- Natural Gas - 2%
- Fuel -Gasoline (w/ all taxes) \$4.50/gallon

All Insurance (Property, earthquake/flood, General liability) increased by 5%.

Sources and Uses of Funds

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.

The following chart shows the 2013 budgeted sources of funds from all TCPUD's activities including capital grants in the amount of \$16,352,815.



Water (26.0%) and sewer (23.6%) revenues make up the largest percentage of sources of funds for 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.

Property tax revenue is budgeted to increase by 0.2% and is allocated for operations (11.4%), capital (14.4%), and debt service (5.8%) and is the second largest source of income for TCPUD. 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

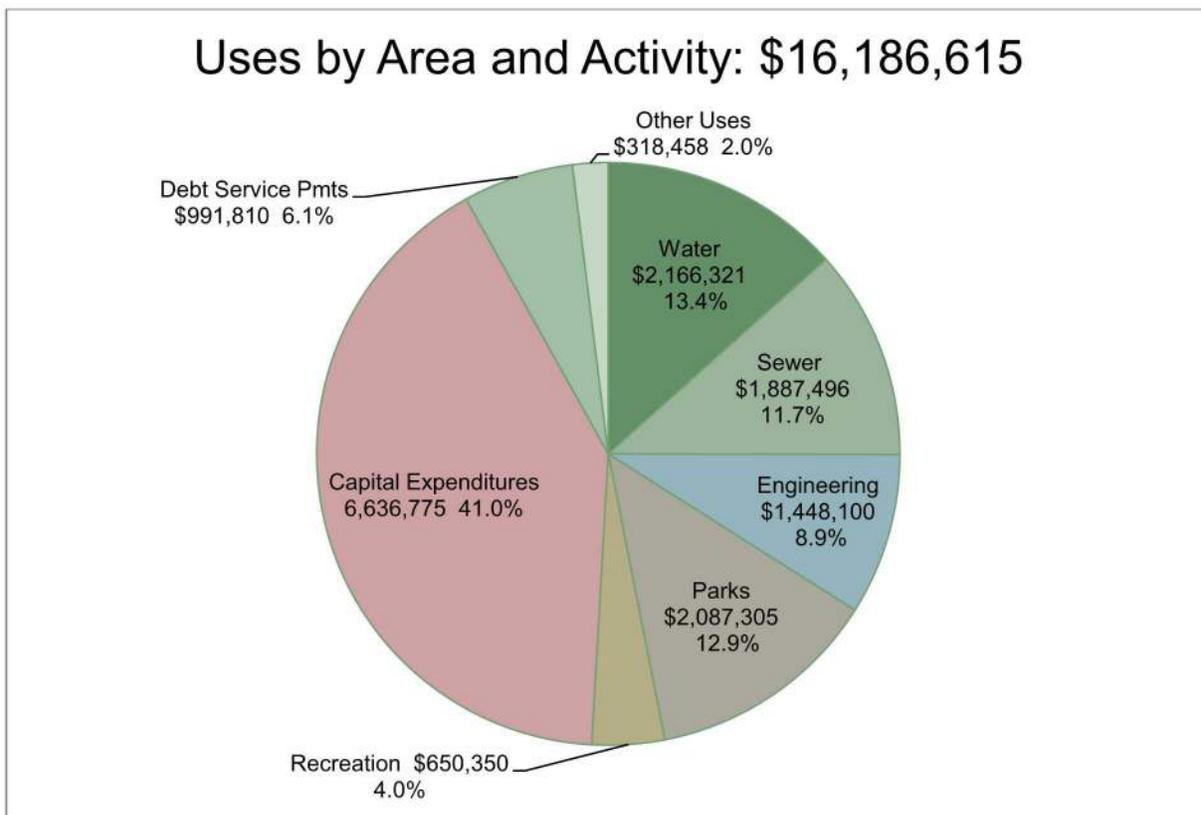
annual inflation factor, or current market value, whichever is lower. TCPUD shares in the property tax collected within its boundaries.

Grant revenue is earmarked for capital expenditures and is 12.4% of the total sources of funds for 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.

Parks (1.7%) and Recreation (1.8%) revenue make up 3.5% of the total sources of funds and derives its income from user fees and facility rentals.

Grants for operations (1.9%) and Other Sources (1.0%) combined are 2.9% of the sources of funds. They consist primarily of interlocal agency agreements to manage non-TCPUD property and interest income earned on investments.

The following chart shows the 2013 budgeted uses of funds from all TCPUD's operating areas including capital, debt service and other uses in the amount of \$16,186,615.



Reflected in the Uses by Area and Activity chart (above) are staff's best efforts to continually provide quality services to the community and keep cost down. The following budget strategies have been incorporated into the 2013 budget:

- Restructured Workforce:
 - Staff Development
 - Created lead positions.
 - Reinstated Accountant I position to replace Senior Accountant.
 - Risk Management Team created.
 - Eliminated Recreation Superintendent and added a part-time administration staff to support Parks Management.
 - Pursue use of Work Release Program thereby allowing for a reduction in part-time seasonal staffing.

- Outsourcing Information Technology (IT) Services thereby reducing TCPUD workforce by 1 full-time year-round position while maintaining quality IT services.
- Established a Health Reimbursement Arrangement whereas savings are shared with the participating employees.
- Increased services levels in the following areas while managing cost down.
 - Parks and Facilities.
 - Recreational Programing.
 - Golf Property Winter Operations.

Debt Administration

At the end of 2012 the TCPUD had total long-term debt outstanding of \$5.6 million and during 2013 will pay down long-term debt by \$828,088. The Bank of America 2003 loan used to refinance the redemption of the 1993 Series A Certificate of Participation and the acquisition and construction of water and sewer equipment and projects is scheduled to be paid off in May 2013. There is no new borrowing planned in 2013. The following table shows the scheduled 2013 debt service payments.

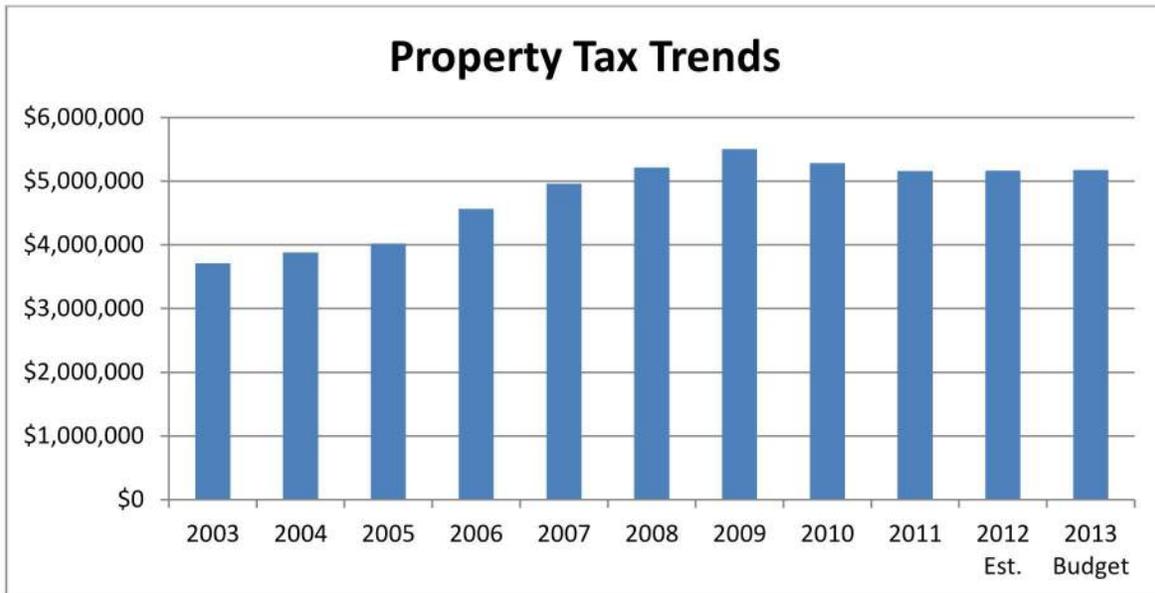
<u>Debt Service Payments</u>	<u>Maturity</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Bank of America	2013	3.580%	143,291	2,565	145,856
Bank of America	2014	4.500%	71,108	4,063	75,171
Zions Bank 2M	2017	4.300%	202,783	41,766	244,549
Sidewalk Imp Bonds	2019	2.001%	12,513	1,690	14,203
Bank of America	2019	4.050%	261,377	73,149	334,526
Series C Bonds	2021	1.898%	32,053	6,222	38,275
State Revolving Fund	2028	1.800%	104,963	34,267	139,230

Total Debt Expenditures	\$828,088	163,722	\$ 991,810
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Economic Factors and the 2013 Budget

Property taxes are a significant source of revenue for the TCPUD. This revenue source in past years grew relatively rapidly due to average annual growth in assessed values. However the last 3 years of decreased growth in assessed values and a 2013-projected slight increase of 0.2% keeps us cautiously optimistic that property values are leveling out. We've seen approximately 3.2% over the last 10 years. 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 national and local residential real estate markets have definitely slowed, and the number of local real estate transactions has remained low during the last few years compared to prior years.

The TCPUD's 2013 budget is flat (0.2%) in general property tax revenue for 2013 compared to 2012. The following table shows the last 10 years of property tax and the 2013 budget.



The State of California continues to experience large budget deficits and may take actions which adversely impact the TCPUD's revenues or expenses. In light of current economic conditions, the TCPUD continues to closely monitor all costs.

On June 4, 2010, the TCPUD filed an action in the Superior Court of the State of California, County of Placer. The action sought to acquire a water system (the Lake Forest System) owned by the defendant, Tahoe Park Water Company, through eminent domain. On January 14, 2011, the TCPUD was granted possession of the Lake Forest System and in October 2013 acquired full ownership.

On September 12, 2012, Governor Brown signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA takes 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. We are currently at full employment and do not anticipate any new employees at this time.

The TCPUD has been approached by the customers or owners of several private water companies TCPUD ownership. 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 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.

The TCPUD's share of unfunded pension liabilities increased sharply following the stock market collapse of 2008. While separate information is not available from CalPERS regarding the TCPUD's share of unfunded liabilities of the pension risk pool it participates in, the funded ratio of the entire pool declined from 85% at June 30, 2008 to 62.6% at June 30, 2010. The TCPUD has already negotiated for employees to contribute a larger share of required pension contributions and addressed the CalPERS investment committee regarding their portfolio allocation. The TCPUD has 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.

Financial Contact

The TCPUD's 2013 budget is designed to present users (citizens, taxpayers, customers, vendors and creditors) with a general overview of the TCPUD's budget plans and demonstrate financial accountability. If you have questions about this report or need additional financial information, please contact the TCPUD's Treasurer at 221 Fairway Drive, P.O. Box 5249, Tahoe City, California 96145 or call 530-583-3796 extension 20.

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TAHOE CITY PUBLIC UTILITY DISTRICT OPERATING SUMMARY

Tahoe City Public Utility District Operating Summary

	Actual 2010	Actual 2011	Budget 2012	Projected 2012	Budget 2013	% Change Budget 2012-13
Operating Revenues						
Water Department	3,535,852	3,772,254	4,019,642	3,992,915	4,257,089	5.9%
Sewer Department	2,874,169	3,211,276	3,526,318	3,541,415	3,854,602	9.3%
Parks Department	1,891,390	2,092,373	2,069,267	1,887,457	2,087,305	0.9%
Recreation Department	695,214	693,827	709,412	740,312	650,350	-8.3%
Property Taxes for Capital and Reserves	2,619,389	2,259,286	2,109,408	2,323,637	2,360,907	11.9%
Total Operating Revenue	11,616,015	12,029,016	12,434,047	12,485,736	13,210,253	6.2%
Operating Expenses (Excluding Depreciation and Amortized Pension Expense)						
Water Department	2,545,421	3,239,934	2,743,979	2,617,910	2,843,153	3.6%
Sewer Department	2,343,130	3,270,525	2,602,204	2,498,500	2,564,327	-1.5%
Parks Department	1,891,390	2,092,373	2,069,267	1,887,457	2,087,305	0.9%
Recreation Department	695,214	693,827	709,412	740,312	650,350	-8.3%
Special Studies - Engineering, Net	-	5,407	300,000	-	60,000	-80.0%
Project Engineering - Net of Recovery	95,648	92,764	46,578	72,234	34,437	-26.1%
Flood Expense	35	-	-	-	-	
Total Operating Expenses	7,570,838	9,394,830	8,471,440	7,816,412	8,239,572	-2.7%
Net Operating Income	4,045,177	2,634,186	3,962,607	4,669,323	4,970,681	25.4%
Non-Operating						
Revenues	92,879	174,437	87,775	121,800	128,925	46.9%
Expenses	(90,390)	(247,808)	(93,000)	(306,381)	(318,458)	242.4%
Total Non-Operating Income (Expense)	2,489	(73,371)	(5,225)	(184,581)	(189,533)	3527.4%
Surplus (Deficit) Before Debt & Capital	4,047,666	2,560,815	3,957,382	4,484,742	4,781,148	20.8%
Debt Service Revenue	919,217	1,007,335	1,152,166	1,152,166	991,810	-13.9%
Principal Payments	(728,200)	(802,019)	(939,865)	(939,865)	(828,088)	-11.9%
Interest Expense	(191,018)	(205,316)	(212,301)	(212,301)	(163,722)	-22.9%
Net Debt	-	-	-	-	-	
Capital Expenditures	4,372,444	5,122,665	8,044,819	9,730,683	6,636,775	-17.5%
Less: Grant Funded Project Reimbursements	(1,698,845)	(2,896,758)	(3,329,196)	(6,943,689)	(2,021,828)	-39.3%
Net District Funded Capital	2,673,599	2,225,907	4,715,623	2,786,994	4,614,947	-2.1%
Proceeds From Financings, Net	-	2,280,000	-	-	-	
CalPERS Pension Stabilization Fund Pay-off	-	(2,242,422)	-	-	-	
Transfer (to) from Reserves/Non-Operating	(1,500,000)	-	775,000	(1,170,900)	-	-100.0%
Total Surplus(Deficit)	(125,933)	372,486	16,759	526,849	166,200	891.7%
Available Reserves						
Working Capital	250,000	250,000	350,000	250,000	250,000	-28.6%
Emergencies	750,000	750,000	750,000	750,000	750,000	0.0%
Long-Term Capital						
Parks	439,529	439,529	790,081	335,480	335,480	-57.5%
Vehicles - Parks	10,471	10,471	59,919	104,049	104,049	73.6%
Sewer	681,226	681,226	706,412	1,037,366	1,037,366	46.8%
Water	2,068,573	2,068,573	3,068,760	2,591,427	2,591,427	-15.6%
Water - Property Tax Reserve	1,562,653	1,562,653	1,562,653	1,562,653	1,562,653	0.0%
Vehicles - Water & Sewer	87,549	87,549	187,175	389,926	389,926	108.3%
Total Available Reserves	5,850,000	5,850,000	7,475,000	7,020,900	7,020,900	-6.1%
Total Debt	5,072,279	6,550,260	5,610,719	5,610,719	4,782,631	

2013 Tax Revenue Budget

Tahoe City Public Utility District
2013 Tax Revenue Budget

2012 Jan-Dec Budget	2012 Jan-Dec Projection	Percent Change	2013 Jan-Dec Budget	Percent Change
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Taxes Summary					
General Tax Revenue					
Placer County	4,153,984	4,165,557	0.3%	4,169,723	0.1%
El Dorado County	998,415	998,415	0.0%	1,006,402	0.8%
Total General	5,152,399	5,163,972	0.2%	5,176,125	0.2%

Interest Income					
Placer County	2,750	2,415	-12.2%	2,750	13.9%
El Dorado County	250	299	19.6%	250	-16.4%
Total Interest Income	3,000	2,714	-9.5%	3,000	10.5%

2012 Jan-Dec Budget	Percent of General	2012 Jan-Dec Projection	Percent of General	2013 Jan-Dec Budget	Percent of General
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Split of General Property Tax Revenues						
General for Debt Service	1,112,472	21.6%	1,112,472	21.5%	955,938	18.5%
Parks	1,525,967	29.6%	1,294,898	25.1%	1,521,180	29.4%
Recreation	404,552	7.9%	432,965	8.4%	338,100	6.5%
Property Taxes to Capital and Reserves	2,109,408	40.9%	2,323,637	45.0%	2,360,907	45.6%
\$ 5,152,399	100.0%	5,163,972	100.0%	\$ 5,176,125	100.0%	

2013 Water, Sewer, and Engineering Revenue Budget

Tahoe City Public Utility District
2013 - Water, Sewer & Engineering Revenue Budget

	Billing Cycle	Water	Sewer	Subtotal	Supplemental Billings	Total
Total revenue from detailed projections		4,146,559	3,812,352	7,958,911	21,669	7,980,580
		4,146,559	3,812,352	7,958,911	21,669	7,980,580
Plus:						
Water Sales to TCPUD Parks Department		45,000		45,000		45,000
Connection Fees		12,000	10,000	22,000		22,000
Joint Sewage Facility (JSF)			3,000	3,000		3,000
Cellular Antenna Lease		17,280		17,280		17,280
Other Revenue		10,000	3,000	13,000		13,000
		84,280	16,000	100,280	-	100,280
		4,230,839	3,828,352	8,059,191	21,669	8,080,860
Permit and Inspection Fees - Flat Rate		17,500	17,500	35,000		35,000
Permit and Inspection Fees - Cost		8,750	8,750	17,500		17,500
		26,250	26,250	52,500	-	52,500
Total Annual Revenue		4,257,089	3,854,602	8,111,691	21,669	8,133,360

Notes:

- Supplemental billings consists of the Quail Lake special billings which are dedicated to service the Series C Bonds for infrastructure improvements and are included in Debt Service Revenue.

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UTILITY FUND



Painting inside of Rocky Ridge Tank

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WATER AND SEWER DEPARTMENT SCHEDULE

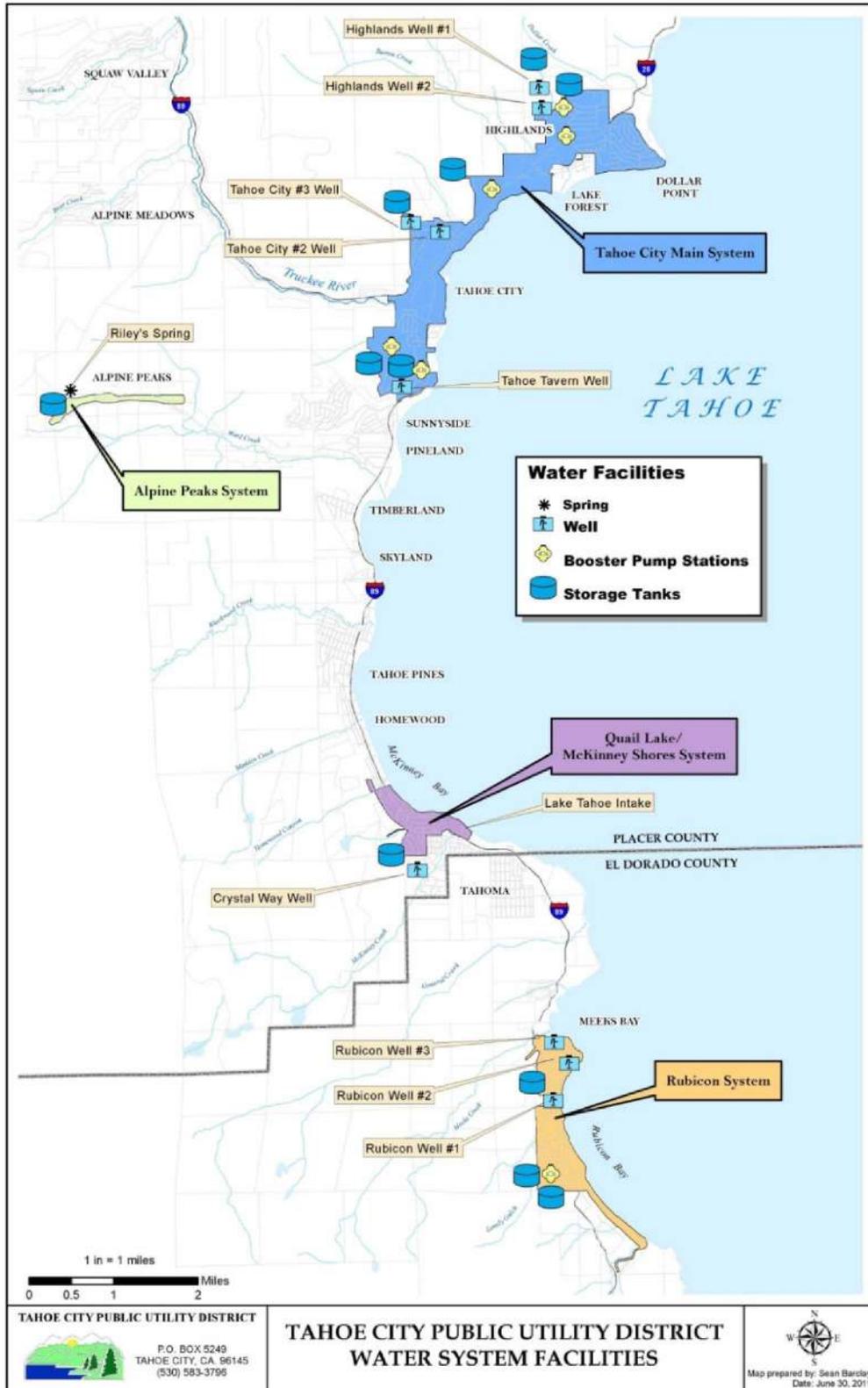
Tahoe City Public Utility District
Utilities
2013 Program Budget Summary
Water and Sewer Departments

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	7,447,024	7,395,582	8,006,911
Connection Fees	22,000	54,310	22,000
Other	30,280	38,600	30,280
Total Revenue	7,499,304	7,488,492	8,059,191
Expenses:			
Salaries & Wages – FT	1,167,231	1,125,000	1,229,856
Wages - Overtime	21,945	13,800	22,466
Salaries & Wages – PT	64,917	23,000	62,310
Employee Benefits	596,440	588,700	604,306
Total Personnel Expense	1,850,533	1,750,500	1,918,938
Advertising & Printing	14,500	15,500	16,900
Conservation Expense	-	3,520	-
Consultants Fees	31,000	17,000	17,000
Dues, Subs & Publications	32,006	32,500	34,361
Rental Expense	50,000	50,000	50,000
Small Equipment	17,000	17,500	22,500
R & M - Equipment	97,700	104,700	105,700
R & M - Contracts	143,500	156,500	88,500
R & M - Facilities	110,000	87,000	105,000
R & M - Software	-	-	4,000
Supplies	82,500	82,100	84,300
Insurance	47,156	45,120	52,073
Meeting, Meals, Training and Travel	14,925	14,650	16,975
Mileage Reimbursement	6,000	-	1,000
Fees and Permits	66,880	68,000	67,440
Other Purchased Services	39,900	37,190	38,600
Snow Removal	43,380	38,000	39,880
Telemetry	18,630	19,950	18,800
Telephone	4,803	3,650	4,594
Utilities	251,977	250,800	266,560
Vehicle Expense	68,585	67,600	68,601
TV Van & Vactor Expense	41,862	38,100	42,366
Water Quality Analysis	17,500	19,500	15,500
Postage	23,280	23,900	25,080
Miscellaneous Expense	6,147	7,800	7,152
Total Direct Expenses	3,079,763	2,951,080	3,111,820
Governance & Support Services Allocation	1,037,712	1,017,082	1,036,997
Project Recovery	(36,000)	(80,000)	(95,000)
Total Expenses	4,081,475	3,888,162	4,053,817
Net Revenue (Deficit) Before Depreciation	3,417,829	3,600,330	4,005,374
Depreciation Expense	1,131,403	1,131,403	1,131,403
Net Revenue (Deficit)	2,286,426	2,468,927	2,873,971

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WATER



Water Infrastructure and Resources Policy Statement

TCPUD develops and delivers safe and adequate water supply for District water customers, ensures long-range resource and infrastructure planning for all District taxpayers, and supports improvements that will lead to an efficient and effective integrated regional water system

Water Department 2013 Priorities

The following priorities have been established to meet the Water Infrastructure and Resource Policy statement. They are as follows:

Department Specific Priorities

- Fill Lead Worker-Underground Position
- Provide increased preparation and training for new employee professional certifications

Operational and Project Priorities

- Complete Lake Forest integration and Tahoma Meadows consolidation and pipeline projects
- Provide increased support and management for capital projects and master planning

Department Objectives

- Deploy full use of new maintenance management system software
- Proactively address utility reliability through monitoring and updated infrastructure
- Maximize efficiency and performance indicators within the same budget levels
- Continue to increase the level of skills, training, certifications and safety consciousness of employees

Summary of Operations

We serve approximately 4,088 water customers provided quality drinking water in five separate systems through 425,000 feet of water pipe and serves approximately half of the homes and businesses in the District. 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.

The following table gives a high level view of the direct operational cost to manage these services.

<u>Expenses by Category</u>	<u>Budget</u>		<u>Amount</u>	<u>%</u>
	<u>2012</u>	<u>2013</u>		
Personnel	\$969,166	\$1,001,588	\$32,422	3.3%
Charges and Services	462,462	446,598	(15,864)	-3.4%
Materials and Supplies	170,959	186,602	15,643	9.2%
Total	\$1,602,587	\$1,634,788	\$32,201	2.0%

Personnel cost are budgeted to increase by \$32,421 largely due to cost of living adjustments, merit adjustments and health care increases. Other 2013 staffing changes not impacting cost is also reflected in 2013 operating plan and were made to address comprehensive cross-training, succession planning, and parity amongst position such as. These changes are reflected below and impact both water and sewer operations.

- Field Supervisor – Underground position is eliminated.

- Lead Worker – Underground position created.
- Lead Worker – Pump Stations position created. This position will not be filled until retirement/separation of current Field Supervisor – Pump Stations.
- Lead Worker – Electrician position created.
- Field Supervisor – Pump Stations to remain filled as is until retirement/separation of the current employee. Backfill of that position will occur with the Lead Worker – Pump Stations position and the Field Supervisor – Pump Stations position will be eliminated at that time.
- Current Field Supervisor – Pump Stations to remain the same including all future COLAs within this and future contract periods.
- Full Salary Survey to be completed for all classifications prior to November 1, 2014.

Water staffing levels are budgeted at the same levels of 2012 at 7.14 full- time and .765 part-time for a total of 7.91 full-time equivalents.

Full Time Equivalents (FTE)	Budget		Change in	
	2012	2013	FTE	%
Full Time Year Round	7.14	7.14	-	0.0%
Part Time / Seasonal	0.77	0.77	-	0.0%
	<u>7.91</u>	<u>7.91</u>	-	0.0%

Other changes in operational cost resulted in a net \$221 decrease budget on budget. This is a result of a \$15,864 cost savings in water tank inspections and a decrease in required water quality testing.

Revenue and Rates

The following table show what makes up the water revenue by description and amounts:

	Budget		Increase	%
	2012	2013		
Water Sales	\$3,912,034	\$4,146,559	\$ 234,525	6.0%
Water Sales to TCPUD Parks Depart	45,000	45,000	-	0.0%
Connection Fees	12,000	12,000	-	0.0%
Cellular Antenna Lease	17,280	17,280	-	0.0%
Other Revenue	10,000	10,000	-	0.0%
Permit and Inspection Fees	23,328	26,250	2,922	12.5%
Total	<u>\$4,019,642</u>	<u>\$4,257,089</u>	<u>\$ 237,447</u>	<u>5.9%</u>

Water sales are 97.4% of the total water revenue. The residential and commercial water rate structure that generates the water sales is designed to meet the needs of providing water services to its 4,088 water customers and to meet the current and future water capital improvements. It consists of a flat monthly rate based on meter size and a charge per 1,000 gallons based on tiers for both residential and commercial customers.

The residential and commercial water base rates did not change from last year and are currently at the adopted Proposition 218 rates that take effective April 1, 2013.

The tiered consumption rates for residential customers changed and commercial customers remained flat from last year. The following table compares 2012 tiered consumption rates to the 2013.

Tiered Consumption	Approved Rolled Back Rates		Increase	%
	2012	2013		
<u>Residential consumption per 1,000</u>				
0 - 8,000 gal/month	\$1.40	\$1.45	\$0.05	3.6%
8,001 - 20,000 gal/month	\$1.85	\$2.05	\$0.20	10.8%
20,001 - 40,000 gal/month	\$2.35	\$3.65	\$1.30	55.3%
In excess of 40,000 gal/month	\$5.00	\$8.25	\$3.25	65.0%
<u>Commercial consumption per 1,000</u>				
0 - 8,000 gal/month	\$4.35	\$4.35	\$0.00	0.0%
In excess of 8,000 gal/month	\$5.70	\$5.70	\$0.00	0.0%

Tiered consumption rates have consistently remained under the adopted Proposition 218 rates due to staff's efforts to keep expenses lower than what was projected in the original HDR rate study. The following table compares the adopted Proposition 218 rates to the Board approved rolled back rates that take affect April 1, 2013.

Tiered Consumption	2013 Tiered Consumption Rates			
	Prop 218	Rolled Back	Decrease	%
<u>Residential consumption per 1,000</u>				
0 - 8,000 gal/month	\$2.80	\$1.45	(\$1.35)	-48.2%
8,001 - 20,000 gal/month	\$3.65	\$2.05	(\$1.60)	-43.8%
20,001 - 40,000 gal/month	\$4.70	\$3.65	(\$1.05)	-22.3%
In excess of 40,000 gal/month	\$9.00	\$8.25	(\$0.75)	-8.3%
<u>Commercial consumption per 1,000</u>				
0 - 8,000 gal/month	\$7.60	\$4.35	(\$3.25)	-42.8%
In excess of 8,000 gal/month	\$7.60	\$5.70	(\$1.90)	-25.0%

Adopted Water Rates

**TAHOE CITY PUBLIC UTILITY DISTRICT
2013 WATER RATES
STARTING APRIL 1, 2013 BILLING**

WATER SERVICE SIZE	RESIDENTIAL MONTHLY BASE RATES	COMMERCIAL MONTHLY BASE RATES	CONNECTION FEES
METER - .75"	\$ 55.00	\$ 67.00	\$ 2,500.00
METER - 1.00"	\$ 83.00	\$ 107.00	\$ 3,000.00
METER - 1.25"	\$ 107.00	\$ 130.00	
METER - 1.50"	\$ 127.00	\$ 156.00	\$ 6,000.00
METER - 2.00"	\$ 171.00	\$ 209.00	\$ 9,600.00
METER - 2.50"		\$ 261.00	
METER - 3.00"	\$ 259.00	\$ 313.00	\$ 21,000.00
METER - 4.00"	\$ 341.00	\$ 414.00	as determined
METER - 6.00"	\$ 512.00	\$ 620.00	as determined
METER - 8.00"	\$ 703.00	\$ 830.00	as determined
MONTHLY WATER USAGE RATES			
RESIDENTIAL - per 1,000 gallons			
0 -- 8,000	\$ 1.45		
8,001 -- 20,000	\$ 2.05		
20,001 -- 40,000	\$ 3.65		
in excess of 40,001 gallons	\$ 8.25		
COMMERCIAL - per 1,000 gallons			
0 -- 8,000	\$ 4.35		
in excess of 8,001 gallons	\$ 5.70		
PRIVATE FIRE SYSTEM (sprinklers) SIZES VARY (size based on point of connection)	\$ 34.00/inch		\$ 1,200.00
FIRE HYDRANT (on private property) SIZES VARY (size based on point of connection)	\$ 34.00/inch		\$ 1,200.00

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

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Water Budget Schedules

Tahoe City Public Utility District
Utilities
2013 Program Budget Summary
All Water Departments

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	3,957,034	3,906,896	4,191,559
Connection Fees	12,000	30,100	12,000
Other	27,280	33,000	27,280
Total Revenue	3,996,314	3,969,996	4,230,839
Expenses:			
Salaries & Wages -- FT	609,047	573,000	640,349
Wages - Overtime	12,315	6,200	11,843
Salaries & Wages -- PT	30,111	6,000	27,588
Employee Benefits	317,693	303,000	321,807
Total Personnel Expense	969,166	888,200	1,001,588
Advertising & Printing	10,000	11,000	12,400
Conservation Expense	-	2,341	-
Consultants Fees	31,000	17,000	17,000
Dues, Subs & Publications	22,595	21,500	23,640
Small Equipment	8,500	7,500	11,000
R & M - Equipment	65,000	80,000	73,000
R & M - Contracts	11,000	7,000	6,000
R & M - Facilities	38,500	36,000	32,000
R & M - Software	-	-	4,000
Supplies	52,000	55,000	57,000
Insurance	24,496	23,500	26,927
Meeting, Meals, Training and Travel	7,300	7,650	9,300
Mileage Reimbursement	3,000	-	500
Fees and Permits	50,404	51,000	45,669
Other Purchased Services	14,300	15,250	14,300
Snow Removal	16,500	13,000	13,000
Telemetry	11,180	10,000	11,300
Telephone	2,520	1,850	2,370
Utilities	182,315	184,000	191,560
Vehicle Expense	34,247	34,500	34,256
TV Van & Vector Expense	11,211	7,500	11,347
Water Quality Analysis	17,500	19,500	15,000
Postage	16,780	18,200	17,980
Miscellaneous Expense	3,072	4,500	3,652
Total Direct Expenses	1,602,587	1,515,991	1,634,788
Governance & Support Services Allocation	544,039	526,795	546,534
Project Recovery	(35,000)	(39,000)	(15,000)
Total Expenses	2,111,626	2,003,786	2,166,321
Net Revenue (Deficit) Before Depreciation	1,884,688	1,966,210	2,064,518
Depreciation Expense	594,160	594,160	594,160
Net Revenue (Deficit)	1,290,528	1,372,050	1,470,358

Tahoe City Public Utility District
Utilities
2013 Program Budget Summary
Water Production 20-11

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	3,957,034	3,906,896	4,191,559
Connection Fees	12,000	30,100	12,000
Other	27,280	33,000	27,280
Total Revenue	3,996,314	3,969,996	4,230,839
Expenses:			
Salaries & Wages -- FT	284,854	284,000	302,837
Wages - Overtime	4,342	1,500	3,838
Salaries & Wages -- PT	6,917	2,000	1,969
Employee Benefits	142,519	144,000	135,432
Total Personnel Expense	438,632	431,500	444,077
Advertising & Printing	5,000	5,500	6,200
Conservation Expense	-	1,179	-
Dues, Subs & Publications	11,298	10,000	11,820
Small Equipment	4,500	3,000	6,000
R & M - Equipment	15,000	5,000	15,000
R & M - Contracts	4,000	1,000	3,000
R & M - Facilities	18,500	18,000	13,000
Supplies	18,000	20,000	17,000
Insurance	11,134	11,000	12,226
Meeting, Meals, Training and Travel	3,650	3,650	4,650
Mileage Reimbursement	1,500	-	250
Fees and Permits	32,185	33,000	33,645
Other Purchased Services	5,550	6,500	5,550
Snow Removal	9,000	7,000	7,000
Telemetry	5,630	5,500	5,700
Telephone	1,184	850	1,114
Utilities	139,315	139,000	144,560
Vehicle Expense	17,124	17,000	17,128
TV Van & Vector Expense	-	500	-
Water Quality Analysis	7,500	7,500	5,000
Postage	8,500	9,200	9,100
Miscellaneous Expense	1,872	2,000	2,252
Total Direct Expenses	759,073	737,879	764,272
Governance & Support Services Allocation	257,687	256,407	255,507
Project Recovery	(30,000)	(39,000)	(10,000)
Total Expenses	986,760	955,286	1,009,779
Net Revenue (Deficit) Before Depreciation	3,009,554	3,014,710	3,221,060
Depreciation Expense	77,242	77,242	77,242
Net Revenue (Deficit)	2,932,312	2,937,468	3,143,818

Tahoe City Public Utility District
Utilities
2013 Program Budget Summary
Storage, Transportation and Distribution 20-12

	2012 Budget	2012 Projected	2013 Budget
Expenses:			
Salaries & Wages -- FT	324,193	289,000	337,512
Wages - Overtime	7,973	4,700	8,005
Salaries & Wages -- PT	23,194	4,000	25,618
Employee Benefits	175,174	159,000	186,375
Total Personnel Expense	530,534	456,700	557,511
Advertising & Printing	5,000	5,500	6,200
Conservation Expense	-	1,162	-
Consultants Fees	31,000	17,000	17,000
Dues, Subs & Publications	11,298	11,500	11,820
Small Equipment	4,000	4,500	5,000
R & M - Equipment	50,000	75,000	58,000
R & M - Contracts	7,000	6,000	3,000
R & M - Facilities	20,000	18,000	19,000
R & M - Software	-	-	4,000
Supplies	34,000	35,000	40,000
Insurance	13,362	12,500	14,701
Meeting, Meals, Training and Travel	3,650	4,000	4,650
Mileage Reimbursement	1,500	-	250
Fees and Permits	18,220	18,000	12,023
Other Purchased Services	8,750	8,750	8,750
Snow Removal	7,500	6,000	6,000
Telemetry	5,550	4,500	5,600
Telephone	1,336	1,000	1,256
Utilities	43,000	45,000	47,000
Vehicle Expense	17,124	17,500	17,128
TV Van & Vactor Expense	11,211	7,000	11,347
Water Quality Analysis	10,000	12,000	10,000
Postage	8,280	9,000	8,880
Miscellaneous Expense	1,200	2,500	1,400
Total Direct Expenses	843,513	778,112	870,516
Governance & Support Services Allocation	286,352	270,388	291,026
Project Recovery	(5,000)	-	(5,000)
Total Expenses	1,124,865	1,048,500	1,156,542
Net Revenue (Deficit) Before Depreciation	(1,124,865)	(1,048,500)	(1,156,542)
Depreciation Expense	516,918	516,918	516,918
Net Revenue (Deficit)	(1,641,783)	(1,565,418)	(1,673,460)

2013 Water Capital Improvements

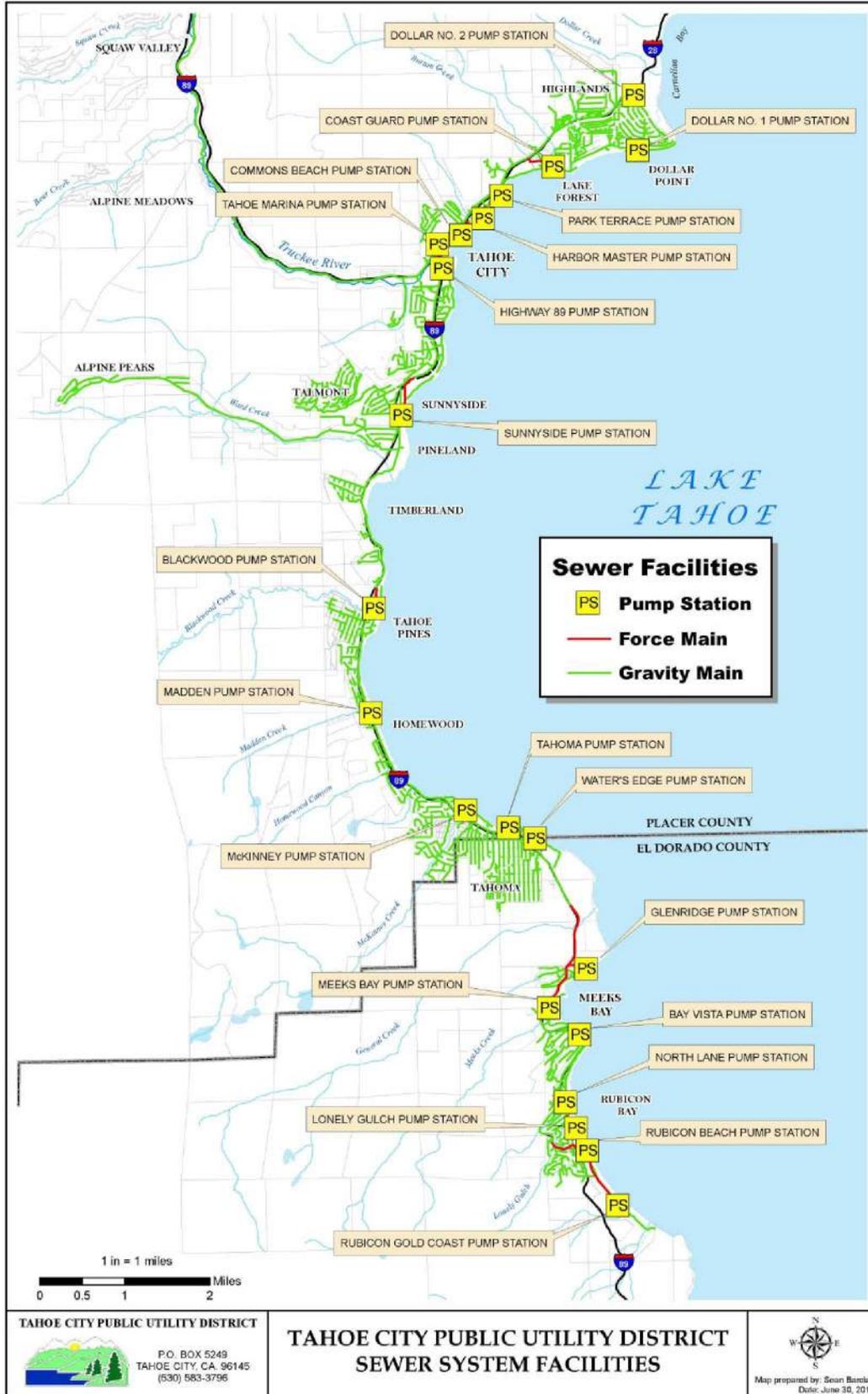
Below is 2013 year 1 of a 5 year capital plan for the Water Department. More detail information on the capital plan can be found in the Capital Section. The primary focus of the capital plan in 2013 is the reconstruction of the Lake Forest Water System and the consolidation of the Tahoma Meadows Water System. The remainder of the projects focuses on distribution system improvements to improve fire flows, and replacing or rehabilitating aging and/or leaking infrastructure.

2013 Water Department - Project Description	Project Phase	Project Budget
McKinney-Quail Secondary Source		
1 McKinney-Quail Secondary Source Project	P&D	490,875
SUBTOTAL		\$ 490,875
6 Admin Building TRPA BMP Project (33%/Asset)	P&D/CONST	45,353
8 Public Projects Relocations/Upgrades (EIP)	P&D/CONST	7,200
SUBTOTAL		52,553
9 Lake Forest Water System Replacement	CONST	694,619
10 Lake Forest Water System - Private Service Relocations	CONST	281,438
11 Lake Forest Water System - Abandon Existing LFWC Facilities	CONST	40,000
12 Four Season Tank Line Replacement	P&D/CONST	436,398
13 Woodview to Woodhill Water Main Connection	P&D/CONST	131,252
14 Tahoma Meadows Mutual Water Co	P&D/CONST	472,633
15 Tahoma Meadows Metering Project	P&D/CONST	103,778
16 Bunker Water Tank Replacement	P&D	56,350
18 Grouse Drive WLR	P&D	67,800
19 Upper Ellis Road WLR	P&D	24,480
20 TC Well No. 1 (Bunker) Replacement	P&D	50,000
21 Dollar II Service Line Replacements	CONST	240,000
22 Misc. Fire Hydrant Installations	CONST	55,000
SUBTOTAL		2,653,747
30 Lower Highlands Tank Recoating	CONST	235,000
31 Lower Highlands Tank Ladder Modifications	CONST	10,000
32 Lighthouse Meter Install	CONST	30,000
33 Highway 89 Conductor Casing Crossings	CONST	30,000
34 Rubicon Tank No. 1 Interior Coating	P&D	37,000
SUBTOTAL		342,000
<u>OPERATIONAL PROJECTS</u>		
39 Industrial Thermal Imaging Camera (1/3 cost)		3,333
Total 2013 Water Capital Plan		\$ 3,542,508
Grant Funding		
Grant Funding Offset (Round 4 Federal Omnibus)		\$ (56,350)
Lake Forest System Outside Grant Funding		(1,088,544)
Outside Funding for McKinney-Quail Secondary Source (Assume 50% match)		(245,438)
Total Grant Funding		(1,390,332)
Net Water Funded Capital		\$ 2,152,177

P&D = Project Planning and Design

TRPA BMP = Tahoe Regional Planning Agency Best Management Practice (mandated erosion control projects)

SEWER



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 Department 2013 Priorities

The following priorities have been established to meet the Wastewater Collection and Export Policy statement. They are as follows:

Department Specific

- Begin internal Sewer TV work and evaluate cost and efficiency factors
- Provide increased preparation and training for employee professional certifications

Operational and Project Priorities

- Complete Sewer Station Flow Meter Project
- Complete scheduled sewer pump and control upgrades
- Continue implementation of sewer system rehabilitation projects
- Provide technical and administrative support for sewer master plan efforts

Department Objectives

- Deploy full use of new maintenance management system software
- Proactively address utility reliability through monitoring and updated infrastructure
- Maximize efficiency and performance indicators within the same budget levels
- Continue to increase the level of skills, training, certifications and safety consciousness of employees

Summary of Operations

We serve approximately 7,636 sewer customers. We accomplish this through the management and operation of 9 main lift stations, 12 satellite lift station, 121 miles of gravity collection and export line, and 6.4 miles of force mains. On an average we move 1 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.

The following table gives a high level view of the direct operational cost to manage these services.

Expenses by Category	Budget		Amount	%
	2012	2013		
Personnel	\$881,367	\$917,350	\$35,983	4.1%
Charges and Services	459,122	422,817	(36,305)	-7.9%
Materials and Supplies	136,688	136,866	178	0.1%
Total	<u>\$1,477,177</u>	<u>\$1,477,033</u>	<u>(\$144)</u>	<u>0.0%</u>

Personnel cost are budgeted to increase by \$35,983 largely due to cost of living adjustments, merit adjustments and health care increases. Other 2013 staffing changes not impacting cost is also reflected in 2013 operating plan and were made to address comprehensive cross-training, succession planning, and parity amongst position such as. These changes are reflected below and impact both water and sewer operations.

- Field Supervisor – Underground position is eliminated.
- Lead Worker – Underground position created.
- Lead Worker – Pump Stations position created. This position will not be filled until retirement/separation of current Field Supervisor – Pump Stations
- Lead Worker – Electrician position created.
- Field Supervisor – Pump Stations to remain filled as is until retirement/separation of the current employee. Backfill of that position will occur with the Lead Worker – Pump Stations position and the Field Supervisor – Pump Stations position will be eliminated at that time.
- Current Field Supervisor – Pump Stations to remain the same including all future COLAs within this and future contract periods.
- Full Salary Survey to be completed for all classifications prior to November 1, 2014.

Sewer staffing levels are budgeted at the same levels of 2012 at 6.86 full- time and .735 part-time for a total of 7.60 full-time equivalents.

Full Time Equivalents (FTE)	Budget		Change in	
	2012	2013	FTE	%
Full Time Year Round	6.860	6.860	-	0.0%
Part Time / Seasonal	0.735	0.735	-	0.0%
	<u>7.595</u>	<u>7.595</u>	-	0.0%

Other changes in operational cost resulted in a net savings of \$36,127 for charges and services and material and supplies budget on budget. This is largely a result of a \$35,984 cost savings due to reduction in contract TV work offset by in house TV work.

Revenue and Rates

The following table show what makes up the sewer revenue by description and amounts:

	Budget		Increase	%
	2012	2013		
Sewer Fees	\$3,489,990	\$3,815,352	\$ 325,362	9.3%
Connection Fees	10,000	10,000	-	0.0%
Other Revenue	3,000	3,000	-	0.0%
Total	<u>\$3,502,990</u>	<u>\$3,828,352</u>	<u>\$ 325,362</u>	<u>9.3%</u>

The residential and commercial sewer rate structure that generates the sewer revenue is designed to meet the needs of providing sewer services to its 7,636 sewer customers and to meet the current and future sewer capital improvements.

The sewer rates were increased by 9% from last year but are still below the adopted Proposition 218 rates by 27.8%. The 2013 sewer rates take effective April 1, 2013.

Adopted Sewer Rates

**TAHOE CITY PUBLIC UTILITY DISTRICT
2013 SEWER RATES
STARTING APRIL 1, 2013 BILLING**

SEWER SERVICE DESCRIPTION	UNIT DESCRIPTION	SEWER RATES (PER MONTH)	SEWER RATES (PER QUARTER)	CONNECTION FEES
RESIDENTIAL	dwelling unit	\$ 34.61	\$ 103.83	\$ 1,000.00
MOTEL W/O KITCHEN	motel unit	\$ 14.09	\$ 42.27	\$ 395.00
MOTEL W/KITCHEN	motel unit	\$ 15.01	\$ 45.02	\$ 435.00
SEATING - OUTSIDE/BAR SEATS	per seat	\$ 0.96	\$ 2.89	\$ 25.00
SEATING - INSIDE	per seat	\$ 1.93	\$ 5.78	\$ 50.00
LAUNDRY - PER MACHINE < 10 LBS	per machine	\$ 7.03	\$ 21.10	\$ 200.00
HOTEL W/BATHROOM	motel unit	\$ 14.09	\$ 42.27	\$ 395.00
HOTEL W/O BATHROOM	motel unit	\$ 8.89	\$ 26.66	\$ 250.00
CAMPSITE W/SEWER	each	\$ 17.45	\$ 52.36	\$ 490.00
CAMPSITE W/O SEWER	each	\$ 15.01	\$ 45.02	\$ 435.00
SNACKBAR	each	\$ 52.01	\$ 156.04	\$ 1,475.00
SERVICE STATION	each	\$ 52.01	\$ 156.04	\$ 1,475.00
BEAUTY / BARBER SHOP (per chair)	each chair, min 2	\$ 18.75	\$ 56.24	\$ 980.00
THEATRE	each	\$ 103.98	\$ 311.95	\$ 2,945.00
BOAT PUMP	each	\$ 52.01	\$ 156.04	\$ 1,475.00
FOOD SERVICE ESTAB LIC	each service counter	\$ 23.05	\$ 69.14	n/a
SWIMMING POOL/SPA BACKWASH	per filter	\$ 17.45	\$ 52.36	\$ 440.00
UNCLASSIFIED SEWER	as determined	\$ 34.61	\$ 103.83	as determined
.5 SEWER UNIT (1-10 FIXTURES)	each	\$ 17.45	\$ 52.36	\$ 500.00
1.0 SEWER UNIT (11-20 FIXTURES)	each	\$ 34.61	\$ 103.83	\$ 1,000.00
COMM'CL NON-REST < 1,000 SQ FT	each	\$ 34.61	\$ 103.83	\$ 1,000.00
COMM'CL NON-REST > 1,000 SQ FT	each	\$ 17.45	\$ 52.36	\$ 500.00

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

Sewer Budget Schedules
Tahoe City Public Utility District
Utilities
2013 Program Budget Summary
All Sewer Departments

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	3,489,990	3,488,686	3,815,352
Connection Fees	10,000	24,210	10,000
Other	3,000	5,600	3,000
Total Revenue	3,502,990	3,518,496	3,828,352
Expenses:			
Salaries & Wages -- FT	558,184	552,000	589,507
Wages - Overtime	9,630	7,600	10,623
Salaries & Wages -- PT	34,806	17,000	34,722
Employee Benefits	278,747	285,700	282,498
Total Personnel Expense	881,367	862,300	917,350
Advertising & Printing	4,500	4,500	4,500
Conservation Expense	-	1,179	-
Dues, Subs & Publications	9,411	11,000	10,721
Rental Expense	50,000	50,000	50,000
Small Equipment	8,500	10,000	11,500
R & M - Equipment	32,700	24,700	32,700
R & M - Contracts	132,500	149,500	82,500
R & M - Facilities	71,500	51,000	73,000
Supplies	30,500	27,100	27,300
Insurance	22,660	21,620	25,146
Meeting, Meals, Training and Travel	7,625	7,000	7,675
Mileage Reimbursement	3,000	-	500
Fees and Permits	16,476	17,000	21,772
Other Purchased Services	25,600	21,940	24,300
Snow Removal	26,880	25,000	26,880
Telemetry	7,450	9,950	7,500
Telephone	2,283	1,800	2,224
Utilities	69,662	66,800	75,000
Vehicle Expense	34,337	33,100	34,346
Vactor Expense	30,651	30,600	31,019
Water Quality Analysis	-	-	500
Postage	6,500	5,700	7,100
Miscellaneous Expense	3,075	3,300	3,500
Total Direct Expenses	1,477,177	1,435,089	1,477,033
Governance & Support Services	493,673	490,287	490,463
Project Recovery	(1,000)	(41,000)	(80,000)
Total Expenses	1,969,850	1,884,376	1,887,496
Net Revenue (Deficit) Before Depreciation	1,533,140	1,634,120	1,940,856
Depreciation Expense	537,243	537,243	537,243
Net Revenue (Deficit)	995,897	1,096,877	1,403,613

Tahoe City Public Utility District
Utilities
2013 Program Budget Summary
Sewer Pump Stations 20-21

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	3,486,990	3,485,686	3,812,352
Sewer Connection Fees	10,000	24,210	10,000
Other	3,000	5,600	3,000
Total Revenue	3,499,990	3,515,496	3,825,352
Expenses:			
Salaries & Wages -- FT	263,177	272,000	280,140
Wages - Overtime	3,670	4,000	4,285
Salaries & Wages -- PT	5,740	2,000	1,634
Employee Benefits	132,990	139,000	120,055
Total Personnel Expense	405,577	417,000	406,114
Advertising & Printing	2,000	2,000	2,000
Conservation Expense	-	1,179	-
Dues, Subs & Publications	4,706	5,000	5,361
Rental Expense	50,000	50,000	50,000
Small Equipment	3,000	3,500	5,000
R & M - Equipment	15,000	10,000	15,000
R & M - Contracts	6,500	3,000	6,500
R & M - Facilities	25,500	27,000	29,000
Supplies	15,000	15,000	15,000
Insurance	10,250	10,000	11,331
Meeting, Meals, Training and Travel	3,813	3,000	3,838
Mileage Reimbursement	1,200	-	250
Fees and Permits	9,740	12,000	14,423
Other Purchased Services	9,550	8,000	9,250
Snow Removal	26,880	24,000	26,880
Telemetry	6,450	6,450	6,500
Telephone	983	800	924
Utilities	62,000	60,000	67,000
Vehicle Expense	13,699	13,000	13,702
TV Van & Vactor Expense	-	500	-
Postage	3,100	2,700	3,100
Miscellaneous Expense	1,725	1,800	2,000
Total Direct Expenses	676,671	675,929	693,173
Governance & Support Services	229,713	234,880	231,738
Project Recovery	(1,000)	(41,000)	(80,000)
Total Expenses	905,384	869,809	844,911
Net Revenue (Deficit) Before Depreciation	2,594,606	2,645,687	2,980,441
Depreciation Expense	80,591	80,591	80,591
Net Revenue (Deficit)	2,514,015	2,565,096	2,899,850

Tahoe City Public Utility District
 Utilities
 2013 Program Budget Summary
 Sewer Line Maintenance 20-22

	2012 Budget	2012 Projected	2013 Budget
Expenses:			
Salaries & Wages -- FT	291,707	276,000	305,898
Wages - Overtime	5,960	3,500	6,338
Salaries & Wages -- PT	29,066	15,000	33,088
Employee Benefits	143,871	144,000	160,868
Total Personnel Expense	470,604	438,500	506,191
Advertising & Printing	2,500	2,500	2,500
Dues, Subs & Publications	4,706	6,000	5,361
Small Equipment	5,500	6,500	6,500
R & M - Equipment	16,500	14,000	16,500
R & M - Contracts	115,800	136,000	75,800
R & M - Facilities	45,000	20,000	43,000
Supplies	12,000	12,000	12,000
Insurance	12,286	11,500	13,678
Meeting, Meals, Training and Travel	3,813	4,000	3,838
Mileage Reimbursement	1,800	-	250
Fees and Permits	6,087	5,000	6,698
Other Purchased Services	16,050	13,000	15,050
Snow Removal	-	1,000	-
Telemetry	1,000	3,500	1,000
Telephone	1,300	1,000	1,300
Utilities	7,000	6,000	7,000
Vehicle Expense	20,548	20,000	20,553
Vactor Expense	30,311	30,000	30,679
Water Quality Analysis	-		500
Postage	3,400	3,000	4,000
Miscellaneous Expense	1,350	1,500	1,500
Total Direct Expenses	777,554	735,000	773,898
Governance & Support Services Allocation	263,960	255,407	258,725
Total Expenses	1,041,514	990,407	1,032,623
Net Revenue (Deficit) Before Depreciation	(1,041,514)	(990,407)	(1,032,623)
Depreciation Expense	456,652	456,652	456,652
Net Revenue (Deficit)	(1,498,166)	(1,447,059)	(1,489,275)

Tahoe City Public Utility District
 Utilities
 2013 Program Budget Summary
 Sewer Joint Facilities 20-23

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	3,000	3,000	3,000
Total Revenue	3,000	3,000	3,000
Expenses:			
Salaries & Wages -- FT	3,300	4,000	3,469
Salaries - Unscheduled	-	100	-
Employee Benefits	1,886	2,700	1,576
Total Personnel Expense	5,186	6,800	5,045
R & M - Equipment	1,200	700	1,200
R & M - Contracts	10,200	10,500	200
R & M - Facilities	1,000	4,000	1,000
Supplies	3,500	100	300
Insurance	124	120	137
Fees and Permits	650	-	650
Other Purchased Services	-	940	-
Utilities	662	800	1,000
Vehicle Expense	90	100	90
Vactor Expense	340	100	340
Total Direct Expenses	22,952	24,160	9,962
Total Expenses	22,952	24,160	9,962
Net Revenue (Deficit) Before Depreciation	(19,952)	(21,160)	(6,962)
Net Revenue (Deficit)	(19,952)	(21,160)	(6,962)

The Sewer Joint Facilities department 20-23 represents the cost associated to manage 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.

2013 Sewer Capital Improvements

Below is 2013 year 1 of a 5 year capital plan for the Sewer Department. More detail information on the capital plan can be found in the Capital Section. The primary focus of the capital plan in 2013 is the Tahoe City Residential Sewer System Rehabilitation commencing with planning and design work in 2013. 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.

		2013	
		Project Phase	Project Budget
<u>PROJECTS - UNSPECIFIED LOCATIONS</u>			
1	Line Replacement/Sliplining	P&D/CONST	
2	Manhole Rehabilitation	P&D/CONST	\$ 75,000
3	Lateral Repairs	P&D/CONST	
4	Admin Building TRPA BMP Project (42.5% Sewer Share)	P&D/CONST	45,353
5	Public Projects Relocations/Upgrades (EIP)	P&D/CONST	97,800
SUBTOTAL			218,153
<u>PROJECTS - SPECIFIED LOCATIONS</u>			
6	WS Export Truckee River Crossing Repair	P&D	401,229
7	Tahoe City Residential Sewer System Rehabilitation		
	Jackpine Drive SLR	P&D	236,360
	Pioneer Drive SLR		
8	Golf Course SLR	P&D	76,200
9	Dollar/Edgewater Lakefront SLR	P&D	112,320
10	Beach Lane Paving and BMPs	CONST	10,000
11	Dollar 1 (Edgewater) Backup Power	P&D	10,570
12	Pump Station Flow Meters	P&D/CONST	15,000
13	Emergency Bypass Facilities (Pump Stations)	P&D/CONST	99,480
14	Emergency Bypass Facilities (Force Mains)	P&D	17,550
15	Sunnyside Pump & Control Upgrades	P&D/CONST	5,000
16	Satellite Pump Station Controls	P&D/CONST	24,000
17	Blackwood Pump & Control Upgrades	P&D/CONST	125,000
18	Madden Pump & Control Upgrades	P&D/CONST	125,000
19	Marina Backup Power	P&D/CONST	30,000
20	Transfer Switch Replacement	P&D/CONST	72,000
SUBTOTAL			1,359,709
<u>OPERATIONAL PROJECTS</u>			
25	Portable Sewer Flow Meters	PURCH	10,000
26	Bypass Trailer	PURCH	40,000
27	Spill Response Trailer	PURCH	25,000
28	Spare Pumps	PURCH	20,000
29	Glenridge Pump Station Access Road Paving (Dist. Share)	CONST	15,000
30	Equipment or Facility Replacement/Upgrades		
31	Wet Well Frame & Cover Modifications		
31	Industrial Thermal Imaging Camera (1/3 cost)	PURCH	3,333
SUBTOTAL			113,333
Total 2013 Sewer Capital Plan			\$ 1,691,195

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ENGINEERING

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.

2013 Priorities

Engineering:

- Create an informal bidding policy and procedure.
- Rubicon Water System Model and Master Plan.
- Complete the Parks & Facilities GIS mapping and database.
- Develop and roll-out a GIS web application (District and Departmental).
- Complete Computerized Maintenance Management System (CMMS) implementation.
- Complete implementation of Document Management System.
- Begin Sewer Master Plan.
- Create and maintain Engineering/Projects website pages.
- Complete project closeout for remaining backlog and establish procedures.
- Continue updating District Engineering Standards (Construction Details & Specifications).

Technical Services:

- Integrate TCPUD's plan review process into Placer and El Dorado Counties online processes.
- Survey Lake Forest and Tahoma Meadows customers for cross-connections and bring into compliance.
- Inspect cross-connection Risk Category 1 and 2 commercial properties and bring into compliance.
- Target FSEs in Harbor Master flow basin for reducing grease buildup at TCPUD pump station.
- Streamline the Development Agreement process and improve cost recovery.

Summary of Operations

The Engineering group consists of four Departments; Technical Services, Engineering, Special Studies/Projects, and Projects. Staff within the Engineering group work across all these Departments depending on assigned duties.

The Technical Services Department 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.

The Engineering Department is responsible for general oversight of the Engineering group, 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 Special Studies/Projects Department is responsible for master planning and other studies, reports or project 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.

The Projects Department is responsible for planning, designing, permitting, and constructing a wide variety of Capital Improvement Projects within the Utilities and Parks & Recreation Departments. These projects vary from neighborhood waterline replacements to the new Lakeside Trail.

The following three tables give a high level view of the direct operational cost to manage these services.

Technical Services and Engineering Expenses by Category	Budget			
	2012	2013	Amount	%
Personnel	\$795,437	\$888,302	\$92,865	11.7%
Charges and Services	\$135,428	\$105,415	(\$30,013)	-22.2%
Materials and Supplies	\$13,317	\$20,783	\$7,466	56.1%
Total	\$944,182	\$1,014,500	\$70,318	7.4%

Special Studies Expenses by Category	Budget			
	2012	2013	Amount	%
Personnel			\$0	n/a
Charges and Services	\$391,000	\$131,700	(\$259,300)	-66.3%
Materials and Supplies			\$0	n/a
Total	\$391,000	\$131,700	(\$259,300)	-66.3%

Engineering Projects Expenses by Category	Budget			
	2012	2013	Amount	%
Personnel	\$340,210	\$278,096	(\$62,114)	-18.3%
Charges and Services	\$700	\$700	\$0	0.0%
Materials and Supplies	\$250	\$250	\$0	0.0%
Total	\$341,160	\$279,046	(\$62,114)	-18.2%

Personnel cost increase of \$92,865 in the combined Technical Service and Engineering Departments is partially a result of the reallocation of existing staff time from the Projects Department to these Departments (note \$62,114 personnel cost decrease in Projects Department). The remaining net personnel cost increase of \$30,751 (2.7%) is a result of cost of living adjustments, merit increases, health care cost increases, corrections of various benefit allocations, a full year of the permanent Construction Inspector II, the elimination of the part-time

seasonal Construction Inspector position (never filled in 2012), and the transfer of a portion of the Engineering Systems Coordinator time to the Parks and Governance & Support Services Departments.

The following full time equivalents table combines Technical Services, Engineering, and Projects Departments and compares to the 2012 budget. Overall, FTE decreases by 0.38 due a combination of the following; a full year of the permanent Construction Inspector II, elimination of the part-time seasonal Construction Inspector position, and allocation of a small portion of the Engineering Systems Coordinator time to Parks Department and to Governance Support Services.

Full Time Equivalents (FTE)	Budget		Change in FTE
	2012	2013	
Full Time Year Round	7.80	7.81	0.01
Part Time / Seasonal	0.87	0.48	(0.39)
	<u>8.67</u>	<u>8.29</u>	<u>(0.38)</u>

Estimated permit and inspection fee recovery of Technical Services and Engineering Departments personnel cost is budgeted at \$52,500 (5.2%) and the estimated grant and capital recovery of Project Department personnel expenses is budgeted at \$337,898 (122%).

Charges and services are decreasing overall due to a one-time 2012 budget for Consultant Fee not re-budgeted in 2013. Legal fees are budgeted to increase by \$7,900 for the development of an informal bidding policy; development agreement re-write; and ordinance enforcement support. Software Licenses & Renewals are budgeted at \$14,454 and are increasing budget to budget due to the new systems such as AutoCAD; ESRI GIS (share); VueWorks (share); Laserfiche; Trimble GPS; Tokay backflow.

Training is budgeted at \$15,657 and is \$3,378 lower than last year's budget. Training is considered for the Construction Inspector II (Backflow, Dist. 2, Treat 2, Collection 2); Technical Services Supervisor (supervisory/management training); Engineering System Coordinator (ArcGIS Server, user conference); and other general training for remaining staff

Special Studies charges and services decrease of \$259,300 budget to budget is the result of decreases in special studies for various study plans. See the following Department 20-36 Special Studies schedule for details.

The 2013 Budget includes water conservation rebates of \$10,000.

2013 Engineering Capital Project Priorities

Below is the Engineering's Department 2013 capital project priority list:

- Completion of Lake Forest System Reconstruction
- Four Seasons Tank Line Replacement & Woodview-Woodhill Water Main Connection
- West Lake Tahoe Regional Water Treatment Plant
- Homewood Bike Trail
- Tahoma Meadows Mutual Water Company Acquisition & Transmission Main
- Highway 89 Water Line Conductor Casing Crossings
- West Shore Export Truckee River Crossing Rehabilitation
- Tahoe City Sewer System Rehabilitation

- WCB Boat Ramp Rehabilitation
- Dollar-Edgewater Sewer Line Protection
- Upper Ellis Road and Grouse Drive water line replacements
- Administrative Building and Yard BMP Compliance
- Emergency Sewer Bypass Facilities (Satellite/Main/Force Main)
- Tahoe City Golf Course BMPs
- Bunker Water Tank Replacement
- Tahoe City Well No. 1 Replacement

Engineering Budget Schedules

Tahoe City Public Utility District
Enterprise
2013 Program Budget Summary
Technical Services and Engineering Departments

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Permit and Inspection Fees - Flat Rate	20,000	33,446	35,000
Permit and Inspection Fees - At Cost	26,656	12,391	17,500
Total Revenue	46,656	45,838	52,500
Expenses:			
Salaries & Wages -- FT	471,815	506,919	546,678
Wages - Overtime	453	271	1,873
Salaries & Wages -- PT	41,032	3,660	14,000
Employee Benefits	282,137	305,039	325,750
Total Personnel Expense	795,437	815,889	888,302
Advertising & Printing	750	674	750
Conservation Expense	17,000	8,556	12,000
Consultants Fees	58,500	37,962	19,500
Dues, Subs & Publications	3,002	3,034	3,375
Small Equipment	2,400	6,096	9,800
R & M - Equipment	575	140	725
R & M - Contracts	8,600	5,756	1,500
R & M - Software	-	-	14,454
Supplies	4,500	3,404	3,000
Computer Supplies	-	-	1,500
Insurance	19,301	19,272	22,283
Legal Fees	-	1,080	7,900
Meeting, Meals, Training and Travel	19,035	11,066	15,657
Mileage Reimbursement	1,000	876	2,246
Other Purchased Services	3,250	2,234	2,000
Telephone	2,840	1,459	1,750
Vehicle Expense	5,842	3,106	5,758
Postage	100	-	100
Miscellaneous Expense	2,050	1,977	1,900
Total Direct Expenses	944,182	922,580	1,014,500
Governance & Support Services Allocation	320,526	320,589	339,162
Project Recovery	-	(14,922)	-
Total Expenses	1,264,708	1,228,248	1,353,663
Net Revenue (Deficit) Before Depreciation	(1,218,052)	(1,182,410)	(1,301,163)
Depreciation Expense	6,740	6,740	6,740
Net Revenue (Deficit)	(1,224,792)	(1,189,150)	(1,307,903)

Tahoe City Public Utility District
 Utilities
 2013 Program Budget Summary
 Department 20-30: Technical Services

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Permit and Inspection Fees - Flat Rate	20,000	33,446	35,000
Permit and Inspection Fees - At Cost	23,328	12,391	15,000
Total Revenue	43,328	45,838	50,000
Expenses:			
Salaries & Wages -- FT	273,115	246,562	273,741
Wages - Overtime	453	271	1,873
Salaries & Wages -- PT	24,024	-	-
Employee Benefits	153,654	157,530	185,592
Total Personnel Expense	451,246	404,363	461,206
Advertising & Printing	500	674	500
Conservation Expense	17,000	8,556	12,000
Consultants Fees	3,500	2,510	3,500
Dues, Subs & Publications	1,432	1,717	1,680
Small Equipment	1,500	2,632	4,300
R & M - Equipment	75	-	225
R & M - Contracts	4,500	3,380	1,500
R & M - Software			930
Supplies	3,500	1,870	2,000
Computer Supplies			500
Insurance	11,190	11,172	10,917
Legal Fees	-	-	2,900
Meeting, Meals, Training and Travel	4,640	3,809	3,445
Mileage Reimbursement	400	576	1,114
Other Purchased Services	3,250	2,062	2,000
Telephone	2,000	1,266	1,500
Vehicle Expense	5,842	3,106	5,758
Postage	50	-	50
Miscellaneous Expense	1,450	1,420	1,300
Total Direct Expenses	512,075	449,114	517,325
Governance & Support Services	173,837	156,064	172,949
Project Recovery		(13,545)	
Total Expenses	685,912	591,632	690,274
Net Revenue (Deficit) Before Depreciation	(642,584)	(545,795)	(640,274)
Depreciation Expense	6,740	6,740	6,740
Net Revenue (Deficit)	(649,324)	(552,535)	(647,014)

Tahoe City Public Utility District
 Utilities
 2013 Program Budget Summary
 Department 20-35: Engineering

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Permit and Inspection Fees - At Cost	3,328	-	2,500
Total Revenue	3,328	-	2,500
Expenses:			
Salaries & Wages -- FT	198,700	260,357	272,938
Salaries & Wages -- PT	17,008	3,660	14,000
Employee Benefits	128,483	147,509	140,158
Total Personnel Expense	344,191	411,526	427,096
Advertising & Printing	250	-	250
Consultants Fees	55,000	35,452	16,000
Dues, Certifications & Publications	1,570	1,317	1,695
Rental Expense	-	-	-
Small Equipment	900	3,464	5,500
R & M - Equipment	500	140	500
R & M - Contracts	4,100	2,376	-
R & M - Software	-	-	13,524
Supplies	1,000	1,534	1,000
Computer Supplies	-	-	1,000
Insurance	8,111	8,100	11,366
Legal Fees	-	1,080	5,000
Meeting, Meals, Training and Travel	14,395	7,257	12,212
Mileage Reimbursement	600	300	1,132
Other Purchased Services	-	172	-
Telephone	840	192	250
Postage	50	-	50
Miscellaneous Expense	600	557	600
Total Direct Expenses	432,107	473,467	497,176
Governance & Support Services Allocation	146,690	164,526	166,213
Project Recovery	-	(1,377)	-
Total Expenses	578,797	636,615	663,389
Net Revenue (Deficit) Before Depreciation	(575,469)	(636,615)	(660,889)
Net Revenue (Deficit)	(575,469)	(636,615)	(660,889)

Tahoe City Public Utility District
 Utilities
 2013 Program Budget Summary
 Department 20-36: Special Studies

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Maintenance Grants	91,000	-	71,700
Total Revenue	91,000	-	71,700
Expenses:			
Detail of Special Studies:			
Rubicon Water Master Plan	91,000	-	71,700
McKinney-Quail Water Model & Master Plan			20,000
Pump Station Physical Assessments (Wet, Dry, FMs)	100,000	-	-
Wet Well Minor Repairs (During Assessment)	125,000	-	-
AC Pipe Corrosion Investigation	20,000	-	10,000
Storage Capacity Assessment	40,000	-	20,000
Sewer Master Plan Report (Preliminary)	15,000	-	10,000
Total Direct Expenses	391,000		131,700
Total Expenses	391,000	-	131,700
Net Revenue (Deficit) Before Depreciation	(300,000)	-	(60,000)
Net Revenue (Deficit)	(300,000)	-	(60,000)

Tahoe City Public Utility District
 Utilities
 2013 Program Budget Summary
 Department 20-70: Engineering Projects

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Other	5,000	-	-
Total Revenue	5,000	-	-
Expenses:			
Salaries & Wages -- FT	233,512	189,818	193,947
Wages - Overtime	4,073	800	3,506
Employee Benefits	102,625	73,373	80,643
Total Personnel Expense	340,210	263,990	278,096
Small Equipment	250	340	250
Other Purchased Services	150	-	150
Telephone	400	353	400
Postage	150	-	150
Total Direct Expenses	341,160	264,683	279,046
Governance & Support Services Allocation	115,815	91,975	93,289
Project Recovery	(405,397)	(284,425)	(337,898)
Total Expenses	51,578	72,234	34,437
Net Revenue (Deficit) Before Depreciation	(46,578)	(72,234)	(34,437)
Net Revenue (Deficit)	(46,578)	(72,234)	(34,437)

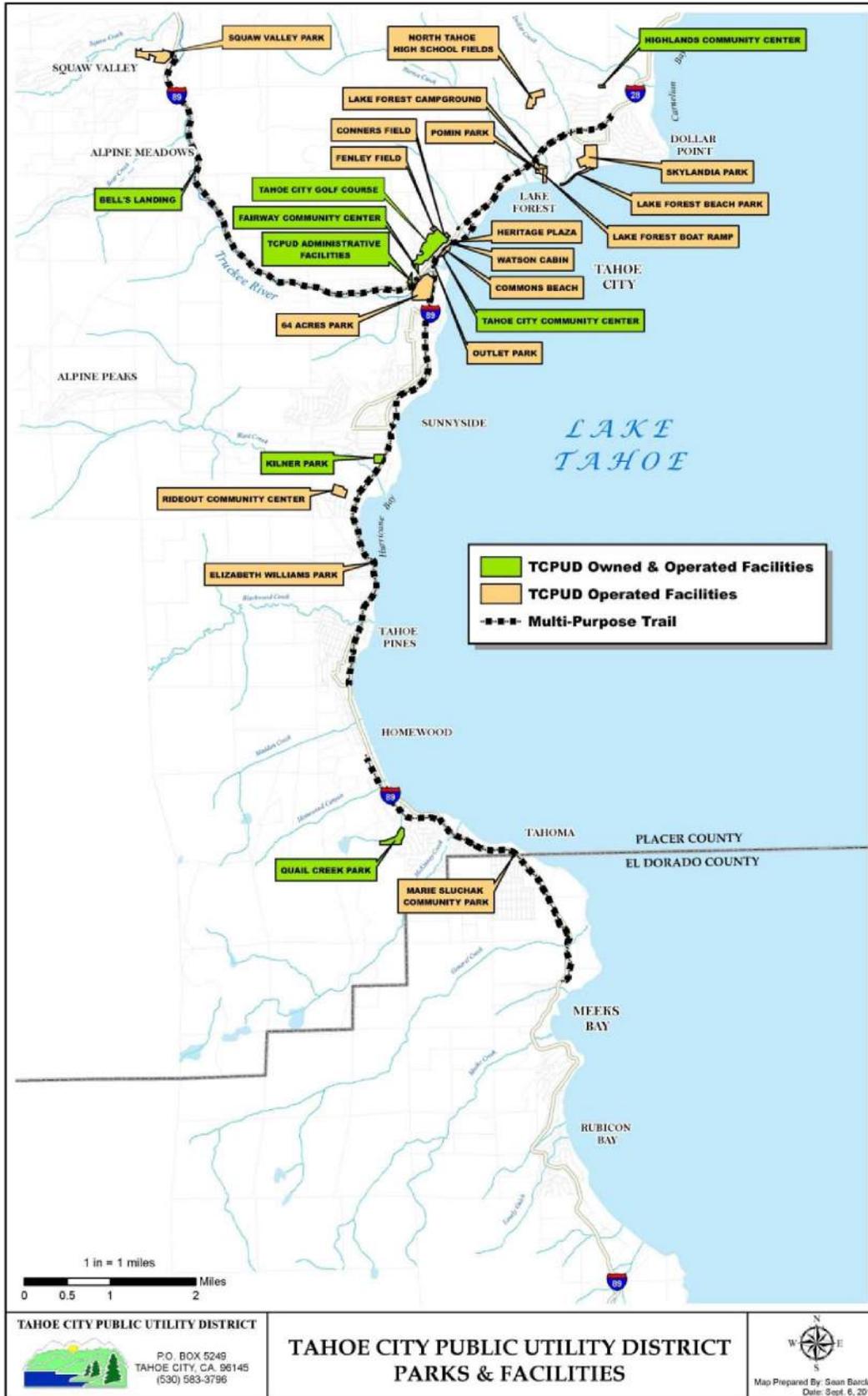
2013 Engineering Capital Improvements

The Technical Services Department's office modifications for \$7,500 is the only capital project planned for 2013. More detail information on the capital plan can be found in the Capital Section.

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PARKS AND RECREATION



PARKS AND RECREATION

The Parks and Recreation Department is committed to providing quality parks and recreational services to its residents, rate payers and community. We encourage and support community participation in 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 20 miles of bike trails, parks, beaches, a boat launching facility, a campground and the Tahoe City downtown sidewalks. In addition, the District 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. A Placer County Maintenance Service agreement addresses Lake Forest Beach Park, Commons Beach Park, Heritage Plaza, Customs House, Squaw Valley Park and bike trails. The State of California Department of Transportation Maintenance Agreement addresses maintenance of the bike trails. The areas 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 & Waterways grant supports the sailing program.

Overall tax revenue subsidy decreased by \$71,239 budget to budget largely due to the elimination of the Recreation Superintendent position.

Tax Revenue Subsidy	Budget			%
	2012	2013	Inc. (Dec.)	
Parks	\$ 1,525,967	\$ 1,521,180	\$ (4,787)	-0.3%
Recreation	404,552	338,100	(66,452)	-16.4%
Total	<u>\$ 1,930,519</u>	<u>\$ 1,859,280</u>	<u>\$(71,239)</u>	<u>-3.7%</u>

All Parks and Recreation Budget Schedule

Tahoe City Public Utility District
All Parks and Recreation
2013 Program Budget Summary

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	494,910	522,922	503,910
Tax Revenue	1,930,519	1,727,863	1,859,280
Maintenance Grants	282,600	297,411	309,965
Other	70,650	79,573	64,500
Total Revenue	2,778,679	2,627,769	2,737,655
Expenses:			
Salaries & Wages -- FT	679,857	670,861	641,568
Salaries & Wages -- OT	1,800	-	-
Salaries & Wages -- PT	228,857	218,041	298,759
Employee Benefits	400,399	367,934	375,135
Total Personnel Expense	1,310,913	1,256,836	1,315,463
Advertising & Printing	6,400	4,627	5,875
Community Promotion	-	-	650
Consultants Fees	14,800	4,850	31,550
Bank/Credit Card Charges MC/Visa	12,000	11,680	12,585
Dues, Certifications & Publications	2,500	3,065	3,830
Rental Expense	13,274	8,075	13,100
Small Equipment	35,025	44,241	36,445
R & M - Equipment	14,400	15,577	13,830
R & M - Contracts	26,400	20,550	30,244
R & M - Facilities	179,000	201,884	176,380
Supplies	52,050	49,832	53,760
Insurance	36,001	36,224	38,061
Legal Fees	-	-	200
Meeting, Meals, Training and Travel	11,785	11,151	11,560
Employee Morale	300	400	750
Mileage Reimbursement	12,125	825	1,075
Fees and Permits	9,150	9,606	13,490
Other Purchased Services	150,850	132,572	133,054
Snow Removal	31,700	15,300	37,400
Telephone	14,605	12,054	12,528
Utilities	163,500	154,250	150,215
Vehicle Expense	43,700	37,677	38,816
Postage	4,250	3,050	3,920
Miscellaneous Expense	8,701	7,792	8,951
Total Direct Expenses	2,153,429	2,042,118	2,143,732
Governance & Support Services Alloc.	625,250	585,651	593,923
Total Expenses	2,778,679	2,627,769	2,737,655
Net Revenue (Deficit)	-	-	-

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PARKS DEPARTMENT

Park, Recreation and Community Facilities Policy Statement

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

Department 2013 Priorities

The following priorities have been established to meet the Parks, Recreation and Community Facilities Policy Statements. They are as follows:

- Increase programming and participation at Rideout Community Center.
- Implementation of Parks and Recreation Department restructure.
- Complete and implement asset inventory of parks facilities through Geographical Information System (GIS).
- Implement Computerized Maintenance Management System (CMMS) for Parks Department using GIS asset inventory information.
- Implement concession at Commons Beach for kayaks and paddleboards.
- Overlay Truckee River Trail.
- Investigate Golf Course capital projects and winter operations.
- Review options for future uses at Fairway and Tahoe Community Centers.
- Rehabilitate Boat Launch ramp with outside funding.

Summary of Operations

The Parks Department operates and maintains for the benefit of its community 7 athletic fields, 9 community parks, 3 beach parks, campground, boat ramp, 6 tennis courts, dog park, 22 miles of trails and 5 community buildings receiving over 1 million user visits annually. Also, the Parks Department oversees the Nordic center, 5 playgrounds, river ingress/egress facilities, 2 portable stages, sidewalks and 118 streetlights, 4 public plazas and Tahoe City Wye islands.

The following Tax Revenue Subsidy table compares, budget to budget, the tax revenue subsidy required to provide parks service to the community. In almost every Parks Department less tax revenue subsidy is needed to cover the department's operations. This is due to increased revenues in some departments and by holding cost down in others. The parks departments requiring greater tax revenue subsidy are Community Buildings in the amount of \$4,925 due to the loss of a key tenant with no replacement tenant. Sidewalk Fees increased tax revenue subsidy in the amount of \$16,568 is due to the allocation of parks allocable and parks and recreation administration not charged to the Sidewalk Department in prior years. Lastly, the Golf Course Property was not contemplated in the 2012 budget plan and requires tax revenue subsidy to get its winter operations off the ground.

Tax Revenue Subsidy	Budget		Inc. (Dec.)	%
	2012	2013		
Athletic Fields and Courts	\$ 320,833	\$ 313,411	\$ (7,422)	-2.3%
Beaches	158,976	156,404	(2,572)	-1.6%
Public Access Boat Ramp & Campground	129,464	82,008	(47,456)	-36.7%
Community Buildings	378,474	383,399	4,925	1.3%
Parklands	305,624	295,679	(9,945)	-3.3%
Property Management	26,302	5,456	(20,846)	-79.3%
Sidewalk Fees	21,159	37,727	16,568	78.3%
Recreation Trails	185,135	180,709	(4,426)	-2.4%
Golf Course Property	-	66,387	66,387	n/a
Total	\$ 1,525,967	\$1,521,180	\$ (4,787)	-0.3%

The following table gives a high level view of the direct operational cost to manage the parks department's services.

Direct Expenses by Category	Budget		Amount	%
	2012	2013		
Personnel	\$759,836	\$820,548	\$60,712	8.0%
Charges and Services	531,158	555,385	24,227	4.6%
Materials and Supplies	114,300	109,471	(4,829)	-4.2%
Parks and Rec. Admin	220,415	170,924	(49,491)	-22.5%
Total	\$1,625,709	\$1,656,328	\$30,619	1.9%

Overall costs are increasing \$30,619 or 1.9%. Personnel cost is budgeted to increase by \$60,712 (8%) partially due to cost of living adjustments, merit adjustments and health care increases. Other 2013 staffing changes impacting cost are an allocation of the District mechanic and engineering staff that support park's operation. The budget also contains a modest promotional opportunity, and the addition of a part-time administrative secretary.

Charges and Services increase is due to consultant fees increasing for staff training for computerized maintenance management system and increases in services, materials and supplies for potential winter recreation operations at the golf course property. Also anticipated is a decrease in utility charges based on energy saving improvements in parks facilities.

Parks staffing levels decreased by 0.21 full-time equivalents as indicated below.

Full Time Equivalents (FTE)	Budget		Change in	
	2012	2013	FTE	%
Full Time Year Round	5.00	5.00	-	0.0%
Part Time / Seasonal	11.02	10.81	(0.21)	-1.9%
	16.02	15.81	(0.21)	-1.3%

Revenue and Rates

Overall, revenue is up approximately \$18,038 (0.9%). Selected rates increased 3%. The following table shows parks revenue by description and amounts.

Parks Revenue	Budget			
	2012	2013	Increase	%
Athletic Fields and Courts	\$ 18,000	\$ 9,000	\$ (9,000)	-50.0%
Beaches	13,000	14,000	1,000	7.7%
Public Access Boat Ramp & Campground	90,000	120,000	30,000	33.3%
Community Buildings	105,000	60,000	(45,000)	-42.9%
Parklands	21,000	19,000	(2,000)	-9.5%
Sidewalk Fees	28,440	26,000	(2,440)	-8.6%
Recreation Trails	1,200	1,000	(200)	-16.7%
Golf Course Property	-	20,910	20,910	n/a
Maintenance Grants	266,660	293,215	26,555	10.0%
Tax Revenue	1,525,967	1,524,180	(1,787)	-0.1%
Total	\$2,069,267	\$2,087,305	\$ 18,038	0.9%

Rental of the athletic fields and courts are down due to actual revenues from 2012. We had fewer rentals of ball fields for tournaments than expected in 2012 and don't anticipate additional tournaments in 2013. We're budgeting for a 33.3% increase at the boat due to 2012 actual estimated sales and use for the boat ramp. This is attributed to good boating weather the summer and flexible boating hours. Rental of our community buildings are budgeted to decline due to the loss of a tenant and at the time of at the time of this budget we had no prospects to rent the vacated facility. Rate schedules for all facilities are located in the Rate Schedule Section.

The golf course property was purchased in April 2012 and operated for the 2012 summer season. A conservative \$20,910 for revenue represents only the minimum lease payment due to TCPUD from summer activity and assumes no additional participation in gross revenue exceeding \$410,000 as outlined in the lease agreement. Currently, plans to provide 2012/2013 winter operations at the golf course property are underway but no revenues have been budgeted for 2013.

Maintenance grants increased by \$26,555 due to the addition of the Placer County Transit Center to District's existing Maintenance Service Agreements with Placer County. Staff will be providing minimal services at the Transit Center.

Tax revenue needed to balance the parks budget is slightly less to last year by \$1,787. This is due to a combination of additional revenue from operations, increased direct cost of \$30,619, and lower governance & support services allocation of \$12,581.

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Parks Budget Schedules

Tahoe City Public Utility District
Parks Departments
2013 Program Budget Summary
All Parks Departments - 11 through 20

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	240,700	268,200	242,910
Tax Revenue	1,525,967	1,294,898	1,521,180
Maintenance Grants	266,600	280,386	293,215
Other	36,000	43,973	30,000
Total Revenue	2,069,267	1,887,457	2,087,305
Expenses:			
Salaries & Wages – FT	358,043	360,502	396,576
Salaries & Wages – OT	1,600	-	-
Salaries & Wages – PT	161,882	139,284	174,385
Employee Benefits	238,311	213,331	249,588
Total Personnel Expense	759,836	713,117	820,548
Advertising & Printing	3,950	2,050	3,575
Community Promotion	-	-	650
Consultants Fees	14,800	4,850	31,550
Dues, Certifications & Publications	1,450	850	1,325
Rental Expense	8,975	2,855	7,275
Small Equipment	22,350	29,763	30,400
R & M - Equipment	12,400	8,035	11,805
R & M - Contracts	26,400	20,550	30,244
R & M - Facilities	179,000	201,884	176,380
Supplies	36,950	35,682	38,320
Insurance	21,608	21,608	22,615
Legal Fees	-	-	200
Meeting, Meals, Training and Travel	5,000	4,850	5,200
Employee Morale	300	300	300
Mileage Reimbursement	325	475	475
Fees and Permits	9,150	9,500	13,450
Other Purchased Services	45,350	39,350	48,155
Snow Removal	31,700	15,300	37,400
Telephone	11,150	9,550	9,780
Utilities	163,500	154,250	150,215
Vehicle Expense	42,600	36,225	37,020
Postage	1,500	350	1,220
Miscellaneous Expense	7,000	6,500	7,300
Parks & Rec. Admin. Allocation	220,415	174,824	170,925
Total Direct Expenses	1,625,709	1,492,718	1,656,328
Governance & Support Services Alloc.	443,559	394,739	430,978
Total Expenses	2,069,267	1,887,457	2,087,305
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
Parks Departments
2013 Program Budget Summary
Department 10-11: Athletic Fields and Courts

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees - Facility Use	18,000	8,800	9,300
Tax Revenue	320,833	281,490	313,411
Total Revenue	338,833	290,290	322,711
Expenses:			
Salaries & Wages -- FT	57,368	43,538	61,266
Salaries & Wages -- PT	23,434	24,296	25,490
Employee Benefits	34,141	31,242	35,114
Total Personnel Expense	114,943	99,076	121,870
Dues, Certifications & Publications	600	400	450
Rental Expense	3,000	2,000	3,000
Small Equipment	3,500	3,000	3,425
R & M - Equipment	1,500	950	1,470
R & M - Contracts	650	150	550
R & M - Facilities	25,000	22,000	20,200
Supplies	5,000	4,250	4,700
Insurance	3,038	3,038	3,436
Other Purchased Services	4,500	4,000	4,000
Utilities	20,000	17,000	15,575
Vehicle Expense	10,000	8,500	7,600
Parks Allocation	24,790	25,835	30,622
Parks & Rec. Admin. Allocation	34,882	25,231	24,958
Total Direct Expenses	251,403	215,429	241,856
Governance & Support Services Alloc.	87,430	74,860	80,856
Total Expenses	338,833	290,290	322,711
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
Parks Departments
2013 Program Budget Summary
Department 10-12: Beaches

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	13,000	13,500	14,450
Tax Revenue	158,976	126,164	156,404
Maintenance Grants	59,115	59,115	60,297
Other			
Total Revenue	231,091	198,779	231,151
Expenses:			
Salaries & Wages -- FT	39,115	33,955	39,605
Wages -- Overtime	400	-	-
Salaries & Wages -- PT	18,228	20,129	19,730
Employee Benefits	20,038	14,345	21,996
Employee Assistanct Plan			
Total Personnel Expense	77,781	68,429	81,330
Consultants Fees	1,000	850	850
Rental Expense	200	290	325
Small Equipment	4,500	4,000	3,875
R & M - Equipment	300	285	320
R & M - Contracts	200	75	150
R & M - Facilities	11,000	12,000	12,300
Supplies	2,700	2,650	2,850
Insurance	2,171	2,171	2,350
Fees and Permits	1,500	-	1,500
Other Purchased Services	6,000	4,800	5,725
Snow Removal	3,500		3,500
Telephone	850		
Utilities	15,500	14,500	15,150
Vehicle Expense	3,500	2,500	3,200
Parks Allocation	16,899	17,691	21,934
Parks & Rec. Admin. Allocation	23,779	17,277	17,877
Total Direct Expenses	171,380	147,518	173,236
Governance & Support Services Alloc.	59,711	51,261	57,915
Total Expenses	231,091	198,779	231,151
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
Parks Departments
2013 Program Budget Summary
Department 10-13: Public Access Boat Ramp & Campground

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	60,000	94,000	95,000
Tax Revenue	129,464	94,558	82,008
Other	30,000	34,500	25,000
Total Revenue	219,464	223,058	202,008
Expenses:			
Salaries & Wages -- FT	24,857	24,688	23,734
Wages -- Overtime	500		
Salaries & Wages -- PT	36,964	42,065	39,411
Employee Benefits	17,788	15,291	15,362
Total Personnel Expense	80,109	82,044	78,507
Advertising & Printing	1,750	1,450	1,550
Consultants Fees	1,500	600	1,500
Rental Expense	850	300	450
Small Equipment	1,200	800	1,050
R & M - Equipment	500		300
R & M - Facilities	12,000	21,000	10,550
Supplies	700	685	700
Insurance	4,343	4,343	2,501
Mileage Reimbursement	325	475	475
Fees and Permits	1,500		1,500
Other Purchased Services	5,000	5,000	4,950
Snow Removal	2,000		2,000
Telephone	1,200	450	375
Utilities	8,000	7,800	7,900
Vehicle Expense	2,900	1,350	2,295
Parks Allocation	16,016	19,851	19,168
Parks & Rec. Admin. Allocation	22,537	19,387	15,623
Total Direct Expenses	162,430	165,536	151,395
Governance & Support Services Alloc.	57,034	57,522	50,614
Total Expenses	219,464	223,058	202,008
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
Parks Departments
2013 Program Budget Summary
Department 10-14: Community Buildings

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	105,000	86,000	56,650
Tax Revenue	378,474	366,558	383,399
Other		6,000	5,000
Total Revenue	483,474	458,558	445,049
Expenses:			
Salaries & Wages -- FT	65,279	73,507	69,071
Wages -- Overtime	500		
Salaries & Wages -- PT	14,786	16,064	16,565
Employee Benefits	38,759	41,231	39,691
Total Personnel Expense	119,324	130,802	125,327
Advertising & Printing	200	100	100
Community Promotion			100
Consultants Fees	2,000	3,400	3,250
Rental Expense	100	-	100
Small Equipment	3,500	4,300	3,450
R & M - Equipment	1,500	150	1,200
R & M - Contracts	25,000	20,000	25,000
R & M - Facilities	55,000	50,000	54,350
Supplies	14,500	12,500	13,150
Insurance	3,029	3,029	3,392
Fees and Permits	5,000	6,500	6,450
Other Purchased Services	12,500	12,000	12,480
Snow Removal	10,000	6,000	10,000
Telephone	6,300	6,250	6,400
Utilities	80,000	72,000	60,000
Vehicle Expense	3,000	2,800	2,700
Postage			200
Miscellaneous Expense			100
Parks Allocation	44,083	51,843	53,878
Parks & Rec. Admin. Allocation	62,030	50,631	43,914
Total Direct Expenses	447,066	432,305	425,541
Governance & Support Services Alloc.	36,408	26,253	19,508
Total Expenses	483,474	458,558	445,049
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
Parks Departments
2013 Program Budget Summary
Department 10-15: Parklands

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	18,000	18,500	19,600
Tax Revenue	305,624	260,419	295,679
Maintenance Grants	8,390	8,390	8,558
Other	3,000	3,373	-
Total Revenue	335,014	290,682	323,837
Expenses:			
Salaries & Wages -- FT	55,869	47,507	57,016
Salaries & Wages -- PT	39,899	24,775	29,624
Employee Benefits	34,369	26,038	30,413
Total Personnel Expense	130,137	98,320	117,053
Rental Expense	825	165	450
Small Equipment	1,000	1,000	1,000
R & M - Equipment	1,100	1,050	1,090
R & M - Contracts	200	100	200
R & M - Facilities	20,500	19,500	20,050
Supplies	6,300	5,950	6,150
Insurance	3,601	3,601	3,432
Fees and Permits	1,000	3,000	2,500
Other Purchased Services	7,350	7,200	7,250
Snow Removal	7,200	5,200	7,000
Utilities	11,000	15,500	16,450
Vehicle Expense	4,700	4,000	4,300
Parks Allocation	25,201	25,870	30,728
Parks & Rec. Admin. Allocation	35,461	25,265	25,045
Total Direct Expenses	255,575	215,720	242,699
Governance & Support Services Alloc.	79,439	74,961	81,138
Total Expenses	335,014	290,682	323,837
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
Parks Departments
2013 Program Budget Summary
Department 10-16: Property Management

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Tax Revenue	26,302	324	5,456
Maintenance Grants	35,735	46,881	58,360
Total Revenue	62,037	47,205	63,816
Expenses:			
Salaries & Wages -- FT	14,655	12,025	13,823
Salaries & Wages -- PT	2,957	2,396	4,341
Employee Benefits	8,623	5,019	7,848
Total Personnel Expense	26,235	19,440	26,012
Small Equipment		25	-
R & M - Equipment		100	75
R & M - Facilities		600	425
Supplies	500	1,601	2,150
Insurance	662	662	719
Other Purchased Services			1,500
Snow Removal		4,000	5,400
Vehicle Expense	600	300	555
Parks Allocation	3,620	4,201	6,055
Parks & Rec. Admin. Allocation	5,094	4,103	4,936
Total Direct Expenses	36,711	35,032	47,827
Governance & Support Services Alloc.	25,326	12,173	15,989
Total Expenses	62,037	47,205	63,816
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
Parks Departments
2013 Program Budget Summary
Department 10-17: Sidewalk and Amenities

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	25,500	26,000	26,000
Tax Revenue	21,159	41,426	37,727
Other	3,000	-	-
Total Revenue	49,659	67,426	63,727
Expenses:			
Salaries & Wages -- FT	9,728	10,784	10,250
Salaries & Wages -- PT		131	1,706
Employee Benefits	4,982	4,654	5,984
Total Personnel Expense	14,710	15,569	17,941
Consultants Fees	5,000	-	5,000
R & M - Contracts	100	-	75
R & M - Facilities	1,000	4,971	2,000
R & M - Software			
Supplies	150	2,196	125
Insurance	366	366	474
Legal Fees		-	200
Other Purchased Services	400	-	400
Utilities	15,000	14,750	10,150
Vehicle Expense	400	325	420
Parks Allocation		6,001	6,047
Parks & Rec. Admin. Allocation		5,860	4,929
Total Direct Expenses	37,126	50,038	47,760
Governance & Support Services Alloc.	12,533	17,388	15,967
Total Expenses	49,659	67,426	63,727
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
Parks Departments
2013 Program Budget Summary
Department 10-18: Recreation Trails

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	1,200	900	1,000
Tax Revenue	185,135	89,328	180,709
Maintenance Grants	163,360	166,000	166,000
Other	-	100	-
Total Revenue	349,695	256,328	347,709
Expenses:			
Salaries & Wages -- FT	55,068	40,885	64,798
Wages -- Overtime	200		
Salaries & Wages -- PT	21,178	7,451	14,776
Employee Benefits	34,482	25,675	36,184
Total Personnel Expense	110,928	74,011	115,758
Advertising & Printing	1,500		950
Consultants Fees	300		300
Rental Expense	4,000	100	2,500
Small Equipment	5,150	5,000	4,600
R & M - Equipment	6,000	5,000	5,600
R & M - Facilities	45,000	42,500	45,500
Supplies	2,000	2,000	1,995
Insurance	2,874	2,874	3,152
Other Purchased Services	3,100	1,500	2,850
Snow Removal	6,500		5,000
Utilities	4,000	3,200	3,900
Vehicle Expense	10,000	8,950	8,600
Parks Allocation	26,034	22,812	32,994
Parks & Rec. Admin. Allocation	36,632	22,279	26,892
Total Direct Expenses	264,018	190,226	260,590
Governance & Support Services Alloc.	85,677	66,102	87,119
Total Expenses	349,695	256,328	347,709
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
 Recreation Departments
 2013 Program Budget Summary
 Department 10-20: Golf

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	-	20,500	20,910
Tax Revenue	-	34,632	66,386
Total Revenue	-	55,132	87,296
Expenses:			
Salaries & Wages -- FT	-	1,539	8,366
Salaries & Wages -- PT	-	25	-
Employee Benefits	-	601	3,837
Total Personnel Expense	-	2,165	12,203
Advertising & Printing	-	-	475
Community Promotion	-	-	550
Consultants Fees	-	-	2,000
Dues, Certifications & Publications	-	-	125
Rental Expense	-	-	450
Small Equipment	-	9,138	10,000
R & M - Equipment	-	-	450
R & M - Contracts	-	-	1,175
R & M - Facilities	-	19,913	2,605
Supplies	-	-	2,000
Insurance	-	-	331
Meeting, Meals, Training and Travel	-	-	100
Fees and Permits	-	-	1,500
Other Purchased Services	-	-	3,600
Snow Removal	-	-	2,500
Telephone	-	-	125
Utilities	-	-	10,200
Recreation Allocation	-	4,907	8,283
Parks & Rec. Admin. Allocation	-	4,792	6,751
Total Direct Expenses	-	40,914	65,424
Governance & Support Services Alloc.		14,217	21,872
Total Expenses	-	55,132	87,296
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
Parks Departments
2013 Program Budget Summary
Department 10-19: Parks Allocable (General and Shop)

	2012 Budget	2012 Projected	2013 Budget
Expenses:			
Salaries & Wages -- FT	36,104	72,074	48,645
Salaries & Wages -- PT	4,436	1,952	22,743
Employee Benefits	45,129	49,235	53,159
Employee Assistant Plan			
Total Personnel Expense	85,669	123,261	124,547
Advertising & Printing	500	500	500
Consultants Fees	5,000	-	18,650
Dues, Certifications & Publications	850	450	750
Small Equipment	3,500	2,500	3,000
R & M - Equipment	1,500	500	1,300
R & M - Contracts	250	225	3,094
R & M - Facilities	9,500	9,400	8,400
Supplies	5,100	3,850	4,500
Insurance	1,524	1,524	2,828
Meeting, Meals, Training and Travel	5,000	4,850	5,100
Employee Morale	300	300	300
Fees and Permits	150		
Other Purchased Services	6,500	4,850	5,400
Snow Removal	2,500	100	2,000
Telephone	2,800	2,850	2,880
Utilities	10,000	9,500	10,890
Vehicle Expense	7,500	7,500	7,350
Postage	1,500	350	1,020
Miscellaneous Expense	7,000	6,500	7,200
Parks Allocation	(156,643)	(179,010)	(209,709)
Total Direct Expenses	-	-	-
Total Expenses	-	-	-
Net Revenue (Deficit)	-	-	-

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.

Parks Fee Schedules

FACILITY		2013 Facility Rates					
		RESIDENT			NON-RESIDENT		
		Merit	Non-Profit	Private	Merit	Non-Profit	Private
221 Fairway	Board Room - 25 ppl	N/A	\$30	N/A	N/A	\$41	N/A
	Board Room > 25 ppl	N/A	\$38	N/A	N/A	\$52	N/A
Tahoe City Community	Upstairs Room	\$14	\$36	\$69	\$18	\$54	\$91
Highlands Community Center	Bldg.	\$14	\$42	\$97	\$21	\$56	\$133
	Bldg. & Outside	\$22	\$64	\$145	\$31	\$82	\$199
Fairway Community Center	Fireside Room	\$11	\$30	\$54	\$15	\$42	\$73
	Lakeview Room	\$15	\$39	\$93	\$20	\$52	\$118
	Lakeview Room w/kitchen	\$37	\$89	\$170	\$47	\$119	\$232
	Tessie Room	\$16	\$47	\$111	\$23	\$66	\$150
	Entire Building	\$54	\$204	\$274	\$71	\$236	\$369
	Kitchen	\$23	\$52	\$84	\$28	\$69	\$114
Commons Beach	Group BBQ	\$25	\$48	\$77	\$30	\$66	\$102
	Amphitheater	\$19	\$38	\$57	\$30	\$58	\$88
	BBQ & Amp.	\$37	\$62	\$104	\$47	\$96	\$161
	Beach Area	\$37	\$62	\$104	\$37	\$96	\$145
	Whole Park-Day Rate	\$285	\$568	N/A	\$438	\$873	N/A
Fields	Sport Fields	\$11	\$24	\$38	\$18	\$31	\$52
	Pomin Day Rate	\$98	\$184	\$306	\$131	\$247	\$412
Courts	Tennis Courts	\$8	\$9	\$11	\$10	\$11	\$15
	Volleyball Court	\$8	\$9	\$11	\$10	\$11	\$15
Parks	Skylandia Park	\$19	\$41	\$66	\$25	\$50	\$88
	Kilner Park	\$15	\$31	\$55	\$21	\$41	\$71
	Special Events 1/2 day	\$74	\$184	\$383	\$98	\$247	\$515
	Special Events all day	\$146	\$367	\$611	\$199	\$495	\$826
Rideout Community Center	Classroom	\$7	\$18	\$39	\$9	\$24	\$54
	Gym	\$7	\$22	\$50	\$10	\$30	\$67
	Kitchen	\$22	\$48	\$79	\$26	\$65	\$107
	Gym & Kitchen	\$30	\$72	\$134	\$38	\$97	\$180
	Entire Bldg. no Kitchen	\$25	\$91	\$122	\$32	\$106	\$165
	Entire Bldg. w/ Kitchen	\$37	\$137	\$185	\$47	\$160	\$246

2013 rate increases are calculated by taking 2008 rates as a base, then applying a 5% increase in 2009 and 3% increase each year thereafter.

Merit = Recreation programs, quasi-recreation groups, i.e. Boy Scouts, Girl Scouts, youth groups, etc.

Government or Non-Profit Groups - Public Non-Profit groups and organizations, i.e. 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 group

2013 Lake Forest Boat Ramp and Campground Fees

	2012	2013
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

2013 Parks Capital Improvements

Below is 2013 year 1 of a 5 year capital plan for the Parks Department which totals \$1,234,371; of which District-funded is \$602,875 and grant-funded is \$631,496. The District-funded primarily consists of the Truckee River Overlay for \$380,000 and the Golf Course Property BMP for \$124,041. The three grant-funded projects are; Truckee River Access, Homewood Trail, and Lakeside 2C. See the Capital Section for additional information on Parks current and future capital projects.

<u>2013 Parks District Funded</u>	<u>Amount</u>
1 Rideout Furniture	10,000
2 Sky House Heat/Plumbing*	15,000
3 Truckee River Overlay**	380,000
4 Admin. BMP Requirements	29,000
5 Rideout Gym Floor Cover	5,500
6 Golf Course BMP**	124,041
7 Bocce Ball Courts	6,000
8 Golf Course Planning	5,000
9 Golf Course Entry Sign	25,000
10 Industrial Thermal Imaging Camera (1/3 cost)	3,334
District Funded Total	\$ 602,875
<u>2013 Parks Grant/ Outside Funds</u>	
1 West Commons Planning	20,000
2 Boat Ramp Rehabilitation	214,088
3 Midway Trail Erosion	50,000
4 Pomin Playground	20,000
5 Boat Ramp Cameras	15,000
6 Commons Beach Sand	50,000
7 Lakeside Trail Benches	10,000
8 Truckee River Access P&D	36,000
9 Lake Forest Dock Repairs	35,000
10 Homewood Trail P&D	171,408
11 Lakeside 2C P&D	10,000
Grant Funded Total	\$ 631,496
Total 2013 Parks Capital	\$1,234,371

* Pending contract with State Parks

** Outside funding potential

*** Golf Course lease funded

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RECREATION DEPARTMENT

Recreation Programs and Services Policy Statement

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

Department 2013 Priorities

The following priorities have been established to meet the Recreation Policy Statement. They are as follows:

- Increase programming and participation at Rideout Community Center.
- Implementation of Parks and Recreation Department restructure.
- Complete and implement asset inventory of parks facilities through Geographical Information System (GIS).
- Implement concession at Commons Beach for kayaks and paddleboards.
- Investigate Golf Course capital projects and winter operations.
- Review options for future uses at Fairway and Tahoe Community Centers.

Summary of Operations

The Recreation Department provides quality indoor and outdoor recreation programs, 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 2012 with the Commons Beach concerts being the largest; serving over 12,000 participants. We plan to increase overall participation in 2013.

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.

Cost Recovery Goals	Budget	
	2012	2013
Aquatics	92%	79%
Adult Sports	101%	86%
Kidz Club	66%	56%
Day Camp	118%	102%
Special Events	52%	57%
Youth Sports	57%	66%
Rideout Recreation Programs	57%	93%
Average Cost Recovery %	78%	77%

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 \$66,452. Each resident pays annual property taxes which

are used to help subsidize recreation services. Since residents of the TCPUD pay property taxes, they receive a discount on all recreation programs.

Tax Revenue Subsidy	Budget			
	2012	2013	Inc. (Dec.)	%
Aquatics	\$ 71,348	\$ 81,468	\$ 10,120	14.2%
Adult Sports	35,856	35,514	(342)	-1.0%
Kidz Club	34,348	40,961	6,613	19.3%
Day Camp	51,265	52,868	1,603	3.1%
Special Events	97,039	74,223	(22,816)	-23.5%
Youth Sports	27,491	21,000	(6,491)	-23.6%
Rideout Recreation Programs	87,205	32,066	(55,139)	-63.2%
Total	\$ 404,552	\$ 338,100	\$ (66,452)	-16.4%

The following tables give a high level view of the direct operational cost to manage the Recreation Department's services. The first table is by category and the second table is by area.

Direct Expenses by Category	Budget			
	2012	2013	Inc. (Dec.)	%
Personnel	\$293,590	\$297,746	\$4,156	1.4%
Charges and Services	136,423	116,155	(20,268)	-14.9%
Materials and Supplies	28,775	23,205	(5,570)	-19.4%
Parks and Rec. Admin	68,933	50,298	(18,635)	-27.0%
Total	\$527,721	\$487,404	(\$40,317)	-7.6%

Direct Expenses by Area	Budget			
	2012	2013	Inc. (Dec.)	%
Aquatics	\$ 107,318	\$ 116,890	\$ 9,572	8.9%
Adult Sports	51,076	55,095	4,019	7.9%
Kidz Club	39,442	46,436	6,994	17.7%
Day Camp	106,051	103,325	(2,726)	-2.6%
Special Events	103,481	84,480	(19,001)	-18.4%
Youth Sports	27,960	26,231	(1,729)	-6.2%
Rideout Recreation Programs	92,393	54,947	(37,446)	-40.5%
Total	\$ 527,721	\$ 487,404	\$ (40,317)	-7.6%

Overall costs are decreasing \$40,317 or 7.6%. Personnel cost is budgeted to increase by \$4,156 (1.4%); included in this number are a multitude of impacts such as the elimination of the Recreation Superintendent position, reclassification of swim instructors from independent contractors to employees, promotion of existing staff, additional part-time hours, cost of living adjustments, merit adjustments and health care increases.

Charges and Services decrease is largely due to the reclassification of swim instructors to employees. Material and Supplies decrease is due to reduced sailing program cost.

Recreation staffing levels decreased by 1.0 full-time equivalent as indicated below. As mentioned earlier the Recreation Superintendent position is permanently eliminated.

Full Time Equivalents (FTE)	Budget		Change in	
	2012	2013	FTE	%
Full Time Year Round	3.00	2.00	(1.00)	-33.3%
Part Time / Seasonal	4.40	4.40	-	0.0%
	7.40	6.40	(1.00)	-13.5%

Revenue and Rates

Overall, revenue is down about \$59,062 (8.3%) due to less tax revenue subsidy and day camp revenue. Select program fees increased 3%. The following table shows recreation revenue by area and amounts.

Recreation Revenue	Budget		Inc. (Dec.)	%
	2012	2013		
Aquatics	\$ 58,710	\$ 62,000	\$ 3,290	5.6%
Adult Sports	37,000	38,000	1,000	2.7%
Kidz Club	18,750	21,000	2,250	12.0%
Day Camp	90,150	85,000	(5,150)	-5.7%
Special Events	38,500	38,500	-	0.0%
Youth Sports	10,750	12,500	1,750	16.3%
Rideout Recreation Programs	35,000	38,500	3,500	10.0%
Grants	16,000	16,750	750	4.7%
Tax Revenue	404,552	338,100	(66,452)	-16.4%
Total	\$ 709,412	\$ 650,350	\$ (59,062)	-8.3%

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Recreation Department Schedules

Tahoe City Public Utility District
 Recreation Departments
 2013 Program Budget Summary
 All Recreation Departments 21 Through 29

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	254,210	254,722	261,000
Tax Revenue	404,552	432,965	338,100
Grant Revenue	16,000	17,025	16,750
Other	34,650	35,600	34,500
Total Revenue	709,412	740,312	650,350
Expenses:			
Salaries & Wages -- FT	147,492	161,744	100,579
Salaries & Wages -- PT	66,975	75,613	124,374
Employee Benefits	79,123	89,757	72,792
Total Personnel Expense	293,590	327,114	297,746
Advertising & Printing	2,450	2,577	2,300
Dues, Certifications & Publications	550	1,865	2,005
Rental Expense	4,300	5,220	5,825
Small Equipment	10,675	12,878	4,045
R & M - Equipment	2,000	7,542	2,025
Supplies	15,000	14,150	15,340
Insurance	7,832	8,064	9,726
Meeting, Meals, Training and Travel	5,085	4,851	5,260
Employee Morale	-	100	100
Mileage Reimbursement	4,550	350	360
Fees and Permits	-	106	40
Other Purchased Services	105,500	93,138	84,899
Telephone	2,205	1,656	1,788
Vehicle Expense	1,100	1,452	1,796
Postage	2,750	2,700	2,700
Miscellaneous Expense	1,201	1,292	1,151
Parks & Rec. Admin. Allocation	68,933	64,345	50,298
Total Direct Expenses	527,721	549,400	487,404
Governance & Support Services Alloc.	181,691	190,912	162,946
Total Expenses	709,412	740,312	650,350
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
 Recreation Departments
 2013 Program Budget Summary
 Department 10-21: Aquatics

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	58,710	66,332	62,000
Tax Revenue	71,348	91,118	81,468
Grant Revenue	12,500	10,500	12,500
Other	-	1,300	-
Total Revenue	142,558	169,250	155,968
Expenses:			
Salaries & Wages -- FT	10,481	12,963	10,396
Salaries & Wages -- PT	26,790	34,337	54,620
Employee Benefits	8,082	10,418	11,976
Total Personnel Expense	45,353	57,718	76,993
Advertising & Printing		194	-
Dues, Certifications & Publications		125	125
Rental Expense	3,800	4,920	5,000
Small Equipment	1,725	5,931	1,725
R & M - Equipment	2,000	7,538	2,025
Supplies	250	235	250
Insurance	1,401	1,404	2,575
Meeting, Meals, Training and Travel	1,925	2,116	2,250
Other Purchased Services	19,750	12,600	1,600
Telephone	150	194	204
Vehicle Expense	700	1,152	1,200
Recreation Allocation	16,246	16,766	10,880
Parks & Rec. Admin. Allocation	14,018	14,710	12,062
Total Direct Expenses	107,318	125,603	116,890
Governance & Support Services Alloc.	35,240	43,646	39,078
Total Expenses	142,558	169,250	155,968
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
 Recreation Departments
 2013 Program Budget Summary
 Department 10-22: Adult Sports (Softball, Basketball, Volleyball, Open Gym)

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	37,000	36,750	38,000
Tax Revenue	35,856	46,605	35,514
Total Revenue	72,856	83,355	73,514
Expenses:			
Salaries & Wages -- FT	15,722	20,932	12,995
Salaries & Wages -- PT		916	7,802
Employee Benefits	5,324	9,025	7,372
Total Personnel Expense	21,046	30,873	28,168
Advertising & Printing		130	100
Dues, Certifications & Publications	50	140	75
Small Equipment		954	100
R & M - Equipment		4	-
Supplies	3,500	1,500	3,500
Insurance	591	588	824
Meeting, Meals, Training and Travel	60	-	60
Other Purchased Services	11,250	12,000	11,274
Telephone	175	168	180
Recreation Allocation	7,732	8,257	5,128
Parks & Rec. Admin. Allocation	6,672	7,245	5,686
Total Direct Expenses	51,076	61,859	55,095
Governance & Support Services Alloc.	21,780	21,496	18,419
Total Expenses	72,856	83,355	73,514
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
 Recreation Departments
 2013 Program Budget Summary
 Department 10-23: Kidz Club (Elementary After School Program)

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	18,750	19,500	21,000
Tax Revenue	34,348	42,325	40,961
Other	-	175	-
Total Revenue	53,098	62,000	61,961
Expenses:			
Salaries & Wages – FT	15,911	17,586	19,309
Salaries & Wages – PT		158	2,184
Employee Benefits	7,710	11,430	10,883
Total Personnel Expense	23,621	29,174	32,376
Supplies	1,750	1,500	1,545
Insurance	598	600	851
Other Purchased Services	2,350	3,207	2,550
Recreation Allocation	5,971	6,142	4,322
Parks & Rec. Admin. Allocation	5,152	5,389	4,792
Total Direct Expenses	39,442	46,012	46,436
Governance & Support Services Alloc.	13,656	15,989	15,524
Total Expenses	53,098	62,000	61,961
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
 Recreation Departments
 2013 Program Budget Summary
 Department 10-24: Day Camp

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	90,000	81,640	85,000
Tax Revenue	51,265	52,407	52,868
Other	150	-	-
Total Revenue	141,415	134,047	137,868
Expenses:			
Salaries & Wages -- FT	15,911	15,813	13,739
Salaries & Wages -- PT	30,940	28,828	36,728
Employee Benefits	11,256	11,344	12,130
Total Personnel Expense	58,107	55,985	62,597
Advertising & Printing	50	384	400
Rental Expense	250		575
Supplies	3,500	2,115	3,045
Insurance	1,762	1,764	1,999
Meeting, Meals, Training and Travel	550	285	400
Employee Morale		100	100
Mileage Reimbursement	50		
Other Purchased Services	11,250	13,081	13,225
Telephone	125	194	204
Miscellaneous Expense	500	641	500
Recreation Allocation	16,054	13,279	9,618
Parks & Rec. Admin. Allocation	13,853	11,651	10,663
Total Direct Expenses	106,051	99,479	103,325
Governance & Support Services Alloc.	35,364	34,568	34,543
Total Expenses	141,415	134,047	137,868
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
Recreation Departments
2013 Program Budget Summary

Department 10-25: Special Events (Movies, Easter, Halloween Events, Concerts)

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	4,500	4,500	4,500
Tax Revenue	97,039	99,380	74,223
Other	34,000	34,000	34,000
Total Revenue	135,539	137,880	112,723
Expenses:			
Salaries & Wages -- FT	21,151	24,596	13,887
Salaries & Wages -- PT	95	293	4,681
Employee Benefits	9,485	10,760	7,806
Total Personnel Expense	30,731	35,649	26,374
Advertising & Printing	1,500	900	1,500
Rental Expense	250	300	250
Supplies	3,000	3,000	3,000
Insurance	713	792	735
Fees and Permits		40	40
Other Purchased Services	38,000	36,000	36,000
Telephone	55		
Miscellaneous Expense	50		
Recreation Allocation	15,665	13,659	7,864
Parks & Rec. Admin. Allocation	13,517	11,984	8,718
Total Direct Expenses	103,481	102,323	84,480
Governance & Support Services Alloc.	32,058	35,557	28,243
Total Expenses	135,539	137,880	112,723
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
Recreation Departments
2013 Program Budget Summary

Department 10-26: Youth Sports (Basketball, Softball, Open Gym, Little Lakers)

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	10,250	11,000	12,000
Tax Revenue	27,491	29,825	21,000
Grant Revenue	750	1,525	1,500
Other	500	125	500
Total Revenue	38,991	42,475	35,000
Expenses:			
Salaries & Wages -- FT	10,481	11,377	5,198
Salaries & Wages -- PT		415	5,981
Employee Benefits	3,549	4,641	2,660
Total Personnel Expense	14,030	16,433	13,839
Dues, Certifications & Publications		1,150	1,250
Small Equipment	1,250	43	1,250
Supplies	2,250	3,600	2,200
Insurance	395	396	443
Other Purchased Services	2,150	2,000	2,100
Recreation Allocation	4,233	4,208	2,442
Parks & Rec. Admin. Allocation	3,652	3,692	2,707
Total Direct Expenses	27,960	31,521	26,231
Governance & Support Services Alloc.	11,031	10,953	8,769
Total Expenses	38,991	42,475	35,000
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
 Recreation Departments
 2013 Program Budget Summary
 Department 10-27: Rideout Recreation Programs

	2012 Budget	2012 Projected	2013 Budget
Revenues:			
Fees	35,000	35,000	38,500
Tax Revenue	87,206	71,306	32,067
Grant Revenue	2,750	5,000	2,750
Total Revenue	124,956	111,306	73,317
Expenses:			
Salaries & Wages -- FT	19,990	21,387	7,797
Salaries & Wages -- PT	8,400	9,786	12,379
Employee Benefits	9,426	9,811	4,588
Total Personnel Expense	37,816	40,984	24,763
Small Equipment	6,950	5,100	-
Supplies	650	1,750	1,200
Insurance	921	1,068	799
Other Purchased Services	20,000	13,000	17,400
Recreation Allocation	13,987	11,026	5,115
Parks & Rec. Admin. Allocation	12,069	9,674	5,670
Total Direct Expenses	92,393	82,602	54,947
Governance & Support Services Alloc.	32,563	28,704	18,370
Total Expenses	124,956	111,306	73,317
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
 Recreation Departments
 2013 Program Budget Summary
 Department 10-29: Recreation Allocable

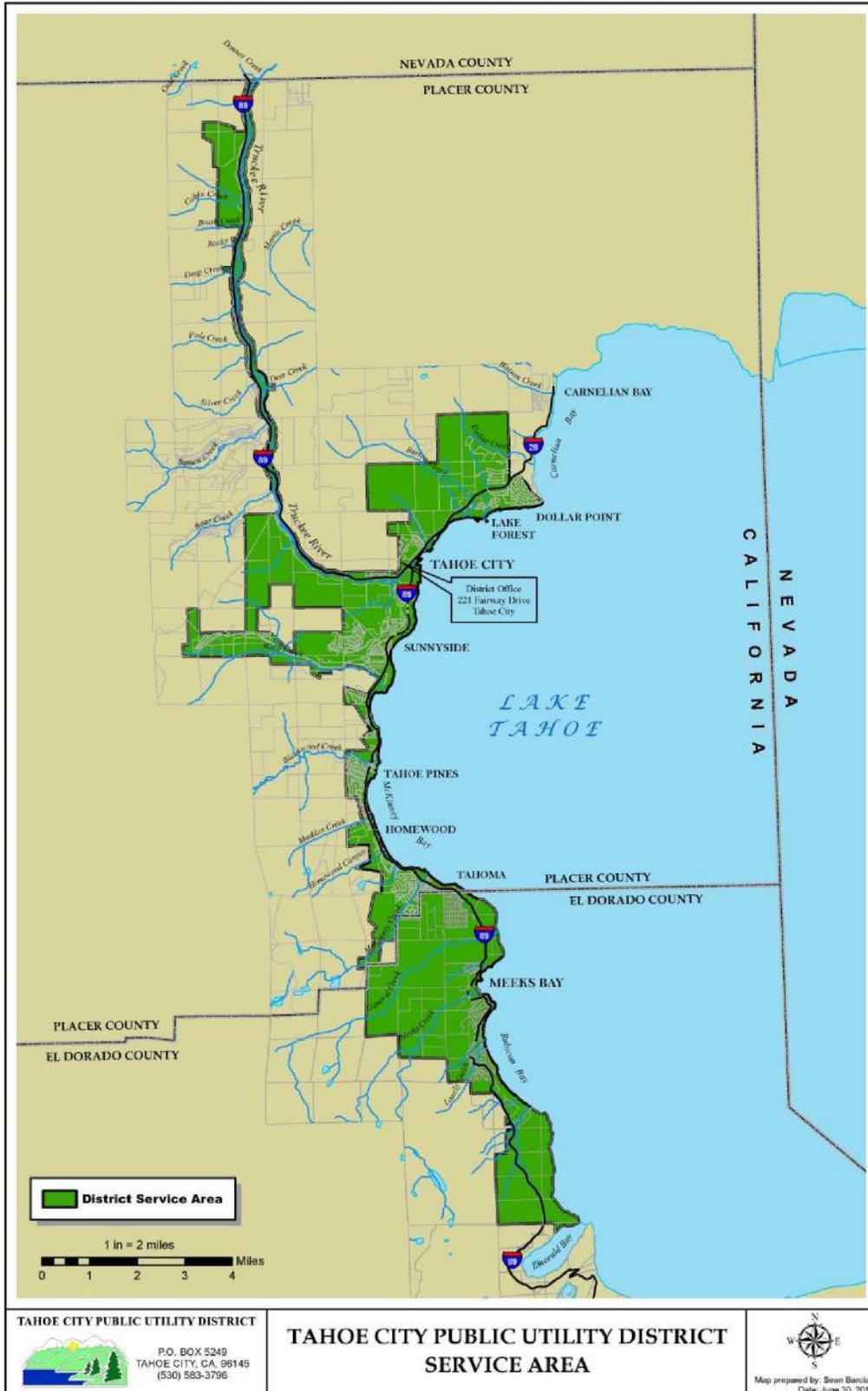
	2012 Budget	2012 Projected	2013 Budget
Expenses:			
Salaries & Wages -- FT	37,845	37,090	17,258
Salaries & Wages -- PT	750	880	-
Employee Benefits	24,291	22,328	15,378
Total Personnel Expense	62,886	60,298	32,636
Advertising & Printing	900	969	300
Dues, Certifications & Publications	500	450	555
Small Equipment	750	850	970
Supplies	100	450	600
Insurance	1,451	1,452	1,500
Meeting, Meals, Training and Travel	2,550	2,450	2,550
Mileage Reimbursement	4,500	350	360
Fees and Permits		66	-
Other Purchased Services	750	1,250	750
Telephone	1,700	1,100	1,200
Vehicle Expense	400	300	596
Postage	2,750	2,700	2,700
Miscellaneous Expense	651	651	651
Recreation Allocation	(79,888)	(73,336)	(45,368)
Total Direct Expenses	-	-	-
Total Expenses	-	-	-
Net Revenue (Deficit)	-	-	-

Recreation Department 10-29 Recreation Allocable is the administrative cost to manage the Recreation Department and is allocated to the Recreation operating areas based on the direct expenses of each.

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GOVERNANCE AND SUPPORT SERVICES



Governance and Support Services Policy Statement

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.

2013 Priorities

- Complete reorganization of the Accounting and Information Technology Departments to maximize effectiveness of current District resources.
 - Redirect savings from outsourcing IT to other District priorities
 - Retirement of key accounting personnel allows for a measured reorganization
 - Address additional support needs for Accounting department
- Work with new Auditors to provide seamless transition for Board and staff.
- Enhance support for operating departments through new and timelier reporting.
- Secure outside funding for District projects/grants and public/private partnerships.
- Proactively educate, inform and engage customers re: District plans and activities.
- Develop and implement a document management plan for the District.
- Make improvements in website and Granicus systems for accountability and public ease of use.
- Maintain participation in local and regional planning efforts (County and TRPA).
- Continue participation in legislative efforts for Federal and State funding.
- Complete revisions to Personnel Policy Manual.
- Update and revise Safety Program Procedures.
- Implement Accounts Payable Scanning Project – eliminate paper invoices by scanning, routing and filing an electronic invoice image.
- Implement a Fixed Asset system integrated with the District's financial system.
 - Allow single entry of information vs. double entry now used and tie to sheets maintained by ACWA/JPIA
- Create and maintain District-wide Information Technology (IT) plan and policies.
- Develop and use tracking systems to quantify and measure work load.

Summary of Operations

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

The following tables give a high level view of the direct operational cost to manage these services.

Expenses by Category	Budget			
	2012	2013	Amount	%
Personnel	\$1,449,663	\$1,412,058	(\$37,605)	-2.6%
Charges and Services	690,639	694,400	3,761	0.5%
Materials and Supplies	51,000	48,915	(2,085)	-4.1%
Total	\$2,191,302	\$2,155,373	(\$35,929)	-1.6%

Personnel cost decreased by \$37,605 budget on budget and is the net result of the following impacts to the 2013 budget; elimination of the Information Technology Manager position, replacing the Senior Accountant position with an Accountant I position, cross-training to replace Senior Accountant, car allowance for the new Assistant General Manager position, and transfer of 10% of the Engineering Systems Coordinator time to Governance Support Services for IT support. Other contributing factors impacting personnel cost are cost of living adjustments, merit increases and health care cost increases.

The following FTE schedule shows FTE decrease by .92 FTE. This is due to the elimination of the IT Manager and a small increase in part-time hours.

Full Time Equivalents (FTE)	Budget		Change in	
	2012	2013	FTE	%
Full Time Year Round	10.00	9.00	(1.00)	-10.0%
Part Time / Seasonal	0.40	0.48	0.08	20.6%
	10.40	9.48	(0.92)	-8.8%

Other changes to Charges and Services and Materials and Supplies are a combination of reclassifying expense from one expense category to another. Also, a reduction in professional services for lobby fees, legal, and consultants is offset by outsourcing information technology services in the amount of \$78,000. Also, the 2013 budget includes \$7,500 to commemorate TCPUD's 75th anniversary.

2013 Governance and Support Services Capital

GSS has two capital projects planned for 2013. They are 1) Relocate Server Room in the amount of \$18,200 and 2) Replace Phone System for \$35,000. Safety/Security and Best Business Practices dictate the server room be isolated from environmental elements like heat and moisture and be in a secure location where others cannot access the computer. The current location is neither safe nor secure. The District's phone system, put into service in 1994 when the Administration Building at 221 Fairway was constructed, is over 18 years old and is in need of replacement before system failure occurs.

Additional information on the GSS 5 year capital plan can be found in the Capital Section.

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.

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Governance & Support Services Budget Schedules

Tahoe City Public Utility District
 Governance & Support Services
 2013 Program Budget Summary
 Department 90-10: Governance & Support Services

	Budget 2012	Estimated 2012	Budget 2013
Revenues:			
Other	2,000	7,200	
Total Revenue	2,000	7,200	-
Expenses:			
Salaries - Full Time	930,623	932,599	890,399
Salaries - Part Time	2,500	3,125	18,109
Employee Benefits	509,540	487,736	496,550
Employee Assistance Plan	7,000	5,666	7,000
Total Personnel Expense	1,449,663	1,429,126	1,412,058
Accounting & Audit	32,675	38,650	36,750
Advertising & Printing	12,000	11,000	12,000
Community Promotion	3,000	25,000	11,725
Consultants Fees	150,260	160,700	158,000
Bank Charge - Analysis	7,200	7,100	7,200
Directors Fees & Benefits	92,556	94,500	108,959
Dues, Certification & Publications	4,287	3,500	3,715
Equipment Rental	1,000	750	800
Small Equipment Expense	20,000	17,000	20,235
R & M - Equipment	5,000	3,500	3,600
R & M - Contracts	36,275	9,500	9,840
R & M - Facility	93,655	92,000	94,760
Software & Maintenance	-	35,000	35,701
Supplies	26,000	19,000	22,680
Computer Supplies	-	2,000	2,400
Insurance	35,022	35,022	35,986
Legal Fees	90,000	50,000	66,200
Meeting, Training & Travel	25,000	13,650	29,490
Board Meeting Expense	1,100	1,100	1,100
Employee Recognition	6,250	7,200	7,270
Mileage Reimbursement	12,000	2,700	2,760
Fees & Permits	500	500	3,440
Other Purchased Services	34,159	7,500	7,972
Snow Removal	2,000	-	-
Telephone	5,200	4,200	5,880
Utilities	35,000	36,000	41,762
Vehicle Expense	-		
Postage	12,000	6,500	10,840
Miscellaneous	1,500	1,800	2,250
Net Direct Expenses	2,191,302	2,107,298	2,155,373
Governance & Support			
Services Allocation			
Recreation	(181,691)	(190,912)	(162,946)
Parks	(535,558)	(486,739)	(522,978)
Water	(704,301)	(687,090)	(716,115)
Sewer	(653,937)	(650,582)	(660,045)
Engineering Projects	(115,815)	(91,975)	(93,289)
Total Expenses Allocated	(2,191,302)	(2,107,298)	(2,155,373)
Net Revenue (Deficit)	-	-	-

Tahoe City Public Utility District
2013 Governance & Support Services Budget

	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Projected 2012	Budget 2013
Salaries - Full Time	\$ 842,218	806,111	\$ 792,784	\$ 828,885	\$ 938,936	\$ 932,599	\$ 890,399
Salaries - Part Time	264	1,272	2,307	1,170	1,163	3,125	18,109
Employee Benefits	478,742	484,926	480,666	495,514	550,061	487,736	496,550
Employee Assistance Plan	2,512	8,861	3,529	4,534	6,214	5,666	7,000
	1,323,736	1,301,170	1,279,286	1,330,103	1,496,374	1,429,126	1,412,058
Accounting & Audit	29,190	35,706	14,244	25,775	34,785	38,650	36,750
Advertising & Printing	13,891	8,170	15,409	8,307	13,490	11,000	12,000
Community Promotion	830	692	-	161	4,363	25,000	11,725
Consultants Fees	65,054	54,983	45,130	125,246	62,840	160,700	158,000
Bank Charge - Analysis	16	1,171	7,291	8,037	6,574	7,100	7,200
Directors Fees & Benefits	78,536	81,086	66,896	79,750	95,163	94,500	108,959
Dues, Certification & Publications	4,598	3,803	3,846	2,778	2,691	3,500	3,715
Equipment Rental	833	693	681	721	786	750	800
Small Equipment Expense	14,203	17,934	9,744	16,247	22,230	17,000	20,235
R & M - Equipment	1,873	1,507	394	3,268	4,331	3,500	3,600
R & M - Contracts	20,198	21,562	21,492	28,940	29,008	9,500	9,840
R & M - Facility	53,602	50,085	55,999	55,525	55,031	92,000	94,760
Software & Maintenance						35,000	35,701
Supplies	23,714	30,444	28,407	23,551	27,076	19,000	22,680
Computer Supplies						2,000	2,400
Insurance	35,558	28,550	16,371	18,696	24,723	35,022	35,986
Legal Fees	143,734	115,283	130,787	78,248	59,373	50,000	66,200
Meeting, Training & Travel	5,636	11,297	6,288	13,337	10,004	13,650	29,490
Board Meeting Food	923	1,184	913	1,181	1,552	1,100	1,100
Employee Recognition	6,872	8,809	4,050	5,530	9,964	7,200	7,270
Mileage Reimbursement	6,717	12,797	13,071	9,362	8,678	2,700	2,760
Fees & Permits	98	130	237	272	463	500	3,440
Other Purchased Services	3,324	10,255	18,072	15,800	23,945	7,500	7,972
Snow Removal	-	2,850	1,885	124	-	-	-
Telephone	6,141	4,973	5,489	4,723	4,552	4,200	5,880
Utilities	28,471	28,012	28,927	34,104	32,769	36,000	41,762
Vehicle Expense	4,282	1,439	-	-	-	-	-
Postage	10,071	11,390	8,666	9,306	9,412	6,500	10,840
Miscellaneous	416	70	2	511	14,872	1,800	2,250
Total	1,882,517	1,846,045	1,783,577	1,899,603	2,055,049	2,114,498	2,155,373
Project Recovery							
Financial services to TRCD for Blue Boating				(1,235)			
Mandated Costs Net Revenue				(150)	-		
Computer Service for Others	(2,145)	(3,391)	(2,311)	(810)	(4,459)	(7,200)	
Other Revenue				(262)			
	1,880,372	1,842,654	1,781,266	1,897,146	2,050,590	2,107,298	2,155,373
G&A Allocations							
Recreation	(172,468)	(177,815)	(173,633)	(157,426)	(166,216)	(190,912)	(162,946)
Parks	(392,584)	(401,600)	(397,770)	(446,774)	(520,433)	(486,739)	(522,978)
Water	(625,787)	(575,501)	(566,743)	(626,458)	(641,624)	(687,090)	(716,115)
Sewer	(553,582)	(565,487)	(562,789)	(589,165)	(623,188)	(650,582)	(660,045)
Engineering Projects	(135,951)	(122,251)	(80,331)	(77,323)	(99,129)	(91,975)	(93,289)
Total Allocations	\$(1,880,372)	\$(1,842,654)	\$(1,781,266)	\$(1,897,146)	\$(2,050,590)	\$(2,107,298)	\$(2,155,373)

Tahoe City Public Utility District
2013 Governance & Support Services Budget

	Budgeted Department Expense	Expense Percentage	Governance Support Svcs. Allocation
Water Department			
Water Production	764,272	11.85%	255,507
Storage, Transportation & Distribution	870,516	13.50%	291,026
1/2 Technical Services	258,662	4.01%	86,475
1/2 Engineering	248,588	3.86%	83,107
	2,142,038	33.22%	716,115
Sewer Department			
Pump Stations	693,173	10.75%	231,738
Line Maintenance	773,898	12.00%	258,725
1/2 Technical Services	258,662	4.01%	86,475
1/2 Engineering	248,588	3.86%	83,107
	1,974,321	30.62%	660,045
Engineering Projects	279,046	4.33%	93,289
Non-Parks & Recreation Subtotal	4,395,404	68.18%	1,469,449
Park Departments			
Athletic Fields and Courts	241,856	3.75%	80,856
Beaches Program	173,236	2.69%	57,915
Public Access Boat Ramp & Campground	151,395	2.35%	50,614
Community Build. (Base Reduced by \$92k)	333,541	5.17%	111,508
Parklands	242,699	3.76%	81,138
Property Management	47,827	0.74%	15,989
Sidewalk & Amenities	47,760	0.74%	15,967
Recreation Trails	260,590	4.04%	87,119
Golf Course	65,424	1.01%	21,872
	1,564,328	24.26%	522,978
Recreation Departments			
Aquatics	116,890	1.81%	39,078
Adult Sports	55,095	0.85%	18,419
Kidz Club	46,436	0.72%	15,524
Day Camp	103,325	1.60%	34,543
Special Events	84,480	1.31%	28,243
Youth Sports	26,231	0.41%	8,769
Rideout Recreation Programs	54,947	0.85%	18,370
	487,404	7.56%	162,946
Total Parks and Recreation	2,051,731	31.82%	685,924
Total Expense Base and Gov. & Support Svcs Allocated	6,447,136	100.00%	2,155,373
Credit to Community Buildings for Admin Facility (Expense is shown in both Parks and Recreation & Governance & Support Services)			(92,000)
Total of Receiving Departments G&A Allocation			2,063,373

Note: The Governance & Support Services Allocation is based on the relative percentage of expense.

Tahoe City Public Utility District
2012 Governance & Support Services Estimated Budget

	Projected Department Expense	Expense Percentage	Governance Support Svcs. Allocation
Water Department			
Water Production	737,879	12.17%	256,407
Storage, Transportation & Distribution	778,112	12.83%	270,388
1/2 Technical Services	224,557	3.70%	78,032
1/2 Engineering	236,733	3.90%	82,263
	1,977,281	32.61%	687,090
Sewer Department			
Pump Stations	675,929	11.15%	234,880
Line Maintenance	735,000	12.12%	255,407
1/2 Technical Services	224,557	3.70%	78,032
1/2 Engineering	236,733	3.90%	82,263
	1,872,219	30.87%	650,582
Engineering Projects			
	264,683	4.36%	91,975
	4,114,184	67.84%	1,429,647
Park Departments			
Athletic Fields and Courts	215,429	3.55%	74,860
Beaches Program	147,518	2.43%	51,261
Public Access Boat Ramp & Campground	165,536	2.73%	57,522
Community Build. (Base Reduced by \$92k)	340,305	5.61%	118,253
Parklands	215,720	3.56%	74,961
Property Management	35,032	0.58%	12,173
Sidewalk & Amenities	50,038	0.83%	17,388
Recreation Trails	190,226	3.14%	66,102
Golf Course	40,914	0.67%	14,217
	1,400,718	23.10%	486,739
Recreation Departments			
Aquatics	125,603	2.07%	43,646
Adult Sports Program	61,859	1.02%	21,496
Kidz Club	46,012	0.76%	15,989
Day Camp	99,479	1.64%	34,568
Special Events	102,323	1.69%	35,557
Youth Sports	31,521	0.52%	10,953
Rideout Recreation	82,602	1.36%	28,704
	549,400	9.06%	190,912
Total Parks and Recreation			
	1,950,118	32.16%	677,651
Total Expense Base and Gov. & Support Svcs Allocated			
	6,064,302	100.00%	2,107,298
Credit to Community Buildings for Admin Facility (Expense			
is shown in both Parks and Recreation & Governance & Support Services)			(92,000)
Total of Receiving Departments G&A Allocation			2,015,298

Note: The Governance & Support Services Allocation is based on the relative percentage of expense.

NON-OPERATING AND DEBT SERVICE

Non-Operating

Non-operating schedules consist of those revenue and expenses not part of the daily operations of TCPUD.

Non-operating revenues of \$128,925 consist of interest income earned on property tax held by Placer County and El Dorado County and interest income earned on investments with Placer County Treasurer and the California State Treasurer Local Agency Investment Fund. Utility billings late payment penalties make up 47% of the non-operating revenue. Smaller amounts such as discounts earned, early payments and proceeds from asset sales make up the remainder of the revenues.

Non-operating expense of \$318,458 consists of \$225,458 in amortization of the pension asset from prepaying 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. The remaining \$93,000 non-operating expense is the administration fee charged TCPUD for collection of property tax.

Non-operating transfer from General Fund to the Utility Fund is budgeted at \$1,390,332 for capital reserves.

Debt Service consists of principal and interest payments due on existing TCPUD debt used for capital purchases. A Debt Service Fund which is a government fund type is used to account for the accumulations of resources to pay debt. The 2013 debt service payments are \$991,810; of which \$828,088 goes to pay principle and \$163,722 for interest. The following table shows the timing of when the debt service payments are due.

Debt Service Payment	Jan	Feb	Mar	May	Jun	Jul	Sep	Aug	Sep	Dec	
Banc of America				\$145,856							
Bank of America	\$37,585					\$37,586					
Zions Bank 2M		\$122,275						\$122,275			
Sidewalk Imp Bonds			\$876				\$13,327				
Bank of America			\$83,632		\$83,632				\$83,632	\$83,630	
Series C Bonds	\$19,137					\$19,138					
State Revolving Fund							\$139,230				
Total Debt Service Payments	\$991,810	\$56,722	\$122,275	\$84,508	\$145,856	\$83,632	\$56,724	\$152,557	\$122,275	\$83,632	\$83,630

Schedules for Non-Operating (Combined, Department 10-80, Department 20-80) and Long-Term Debt Revenue and Expense for 2013 and 2012 follow.

Tahoe City Public Utility District
2013 Budget Combined Non-Operating Revenue & Expense

	2012 Budget	2012 Estimate	2013 Budget
Non-Operating Revenue consists of the following:			
General Fund Property Tax Interest Revenue	\$ 3,000	\$ 5,000	\$ 5,000
General Fund Payment Discounts Earned	150	250	300
General Fund Proceeds from Asset Sales	10,000	1,500	6,000
Enterprise Fund Late Payment Penalties	40,000	60,000	60,000
Enterprise Fund Investments Interest Revenue	27,000	50,000	50,000
Enterprise Fund Payment Discounts Earned	125	50	125
Enterprise Fund Proceeds from Asset Sales	7,500	5,000	7,500
	87,775	121,800	128,925
Non-Operating Expense			
General Fund Pension Asset Amortization	-	93,423	107,805
General Fund Property tax collection and admin. fees	93,000	93,000	93,000
Debt Issuance Expense	-	-	-
General Fund Interest Expense	-	-	-
Enterprise Fund Pension Asset Amortization	-	101,599	117,653
Enterprise Fund Interest Expense	-	-	-
Enterprise Loss on Asset Retirement	-	18,359	-
	93,000	306,381	318,458
Net Non-Operating	\$ (5,225)	\$ (184,581)	\$ (189,533)
Non-Operating Transfer (from General Fund)	(2,000,000)	-	(1,390,332)
Non-Operating Transfer (to Utility Fund)	2,000,000	-	1,390,332
	\$ -	\$ -	\$ -

Tahoe City Public Utility District
 Non Operating
 2013 Program Budget Summary
 Department 10-80: General Fund

2012 Budget	2012 Projected	2013 Budget
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Non Operating Revenues:

General Fund Property Tax Interest Reve	\$ 3,000	\$ 5,000	\$ 5,000
General Fund Payment Discounts Earne	150	250	300
General Fund Proceeds from Asset Sale	10,000	1,500	6,000
Other			
Total Non Operating Revenue	13,150	6,750	11,300

Non Operating Expenses:

General Fund Pension Asset Amortization		93,423	107,805
General Fund Property tax collection and admin. fees	93,000	93,000	93,000
Debt Issuance Expense			
General Fund Interest Expense			
Total Non Operating Expense	93,000	186,423	200,805

Net Non-Operating	\$ (79,850)	\$ (179,673)	\$ (189,505)
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Non-Operating Transfer To Utility Fund	(2,000,000)	(2,000,000)	(2,000,000)
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Total Non Operating Expense after Transfer	\$ (2,079,850)	\$ (2,179,673)	\$ (2,189,505)
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Tahoe City Public Utility District
 Non Operating
 2013 Program Budget Summary
 Department 20-80: Utility Fund

	2012 Budget	2012 Projected	2013 Budget
Non Operating Revenues:			
Enterprise Fund Late Payment Penalties	\$ 40,000	\$ 60,000	\$ 60,000
Enterprise Fund Investments Interest Revenue	27,000	50,000	50,000
Enterprise Fund Payment Discounts Earned	125	50	125
Enterprise Fund Proceeds from Asset Sales	7,500	5,000	7,500
Total Non Operating Revenue	\$ 74,625	\$ 115,050	\$ 117,625
Non Operating Expenses:			
Enterprise Fund Pension Asset Amortization		101,599	117,653
Enterprise Fund Interest Expense			
Enterprise Loss on Asset Retirement		18,359	
Total Non Operating Expense	-	119,958	117,653
Net Non-Operating	\$ 74,625	\$ (4,908)	\$ (28)
Non-Operating Transfer from General Fund	2,000,000	2,000,000	2,000,000
Total Non Operating Expense after Transfer	\$ 2,074,625	\$ 1,995,092	\$ 1,999,972

Debt Service

Tahoe City Public Utility District
Long-Term Debt Revenue and Expenditures
2013 Budget

This schedule details the 2013 long-term debt repayments for the District. It shows the revenue sources used to service the debt, and it itemizes the debt expenditures. Revenue sources include general tax revenue, tax revenue generated from special tax rates which are restricted to debt service uses and supplemental user fees.

The Sidewalk Improvement Bonds have a dedicated tax source for their repayment. During 2013 the District has no plans to borrow.

The interest rates on two of the District'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 2003 Bank of America Loan will be paid off in May 2013. This loan was a 10 year financing in the amount of \$2,434,000 to finance the redemption of the 1993 Series A Certificates of Participation and for water and sewer capital

Long-Term Debt Revenue and Expenditures Budget Summary

<u>Revenue Sources</u>		
General Tax Revenue - Bank of America		\$ 555,553
General Tax Revenue - Series C Bonds		16,606
General Tax Revenue - State Revolving Fund		139,230
General Tax Revenue - Zions Bank		244,549
Sub Total - General Tax Revenue Pledged to Debt Service		955,938
Sidewalk Special Assessment		14,203
Supplemental User Fees - Series C Bonds		21,669
Total Revenue - All Sources		991,810

<u>Expenditures</u>	<u>Maturity</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Bank of America	2013	3.580%	143,291	2,565	145,856
Bank of America	2014	4.500%	71,108	4,063	75,171
Zions Bank 2M	2017	4.300%	202,783	41,766	244,549
Sidewalk Imp Bonds	2019	2.001%	12,513	1,690	14,203
Bank of America	2019	4.050%	261,377	73,149	334,526
Series C Bonds	2021	1.898%	32,053	6,222	38,275
State Revolving Fund	2028	1.800%	104,963	34,267	139,230
Total Debt Expenditures			\$ 828,088	163,722	\$ 991,810

Tahoe City Public Utility District
Long-Term Debt Revenue and Expenditures
2012 Projected

This schedule details the 2012 long-term debt repayments for the District. It shows the revenue sources used to service the debt, and it itemizes the debt expenditures. Revenue sources include general tax revenue, tax revenue generated from special tax rates which are restricted to debt service uses and supplemental user fees.

The Sidewalk Improvement Bonds have a dedicated tax source for their repayment. During 2007 the District borrowed \$2 million from Zions Bank to finance sewer and water capital. During 2008, the District borrowed \$2.3 million from the California State Revolving Fund for the Harbor Master Pump Station project at a rate of 1.8% for 20 years. This amount refinanced a \$1,437,373 bridge loan which was in place on the Plumas Bank line of credit.

During 2011 the District made it's final payment on it's Series A bonds and borrowed \$2.28 million from Bank of America to pay-off it's CalPERS pension stabilization fund liability.

Long-Term Debt Revenue and Expenditures Budget Summary

<u>Revenue Sources</u>		
General Tax Revenue - Bank of America		\$ 696,418
General Tax Revenue - Series C Bonds		32,116
General Tax Revenue - State Revolving Fund		139,238
General Tax Revenue - Zions Bank		244,700
Sub Total - General Tax Revenue Pledged to Debt Service		1,112,472
Debt Service Tax Rate Revenue		-
Sidewalk Special Assessment		18,283
Supplemental User Fees - Series C Bonds		21,411
Total Revenue - All Sources		1,152,166

<u>Expenditures</u>	<u>Maturity</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Bank of America	2013	3.580%	279,067	11,812	290,879
Bank of America	2014	4.500%	68,013	7,158	75,171
Zions Bank 2M	2017	4.300%	194,336	50,364	244,700
Sidewalk Imp Bonds	2019	6.015%	12,513	5,770	18,283
Bank of America	2019	4.050%	251,054	79,314	330,368
Series C Bonds	2021	6.050%	31,778	21,749	53,527
State Revolving Fund	2028	1.800%	103,104	36,134	139,238
Total Debt Expenditures			\$ 939,865	212,301	\$ 1,152,166

PERSONNEL SECTION



Personnel

We are a service organization and it's 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

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

The adopted budget addresses the Memorandum of Understanding (MOU) with International Union of Operating Engineers Stationary Local Number 39 which covers administrative, utilities and parks and recreation employees. TCPUD has negotiated with the MOU bargaining unit for a cost of living adjustment (COLA) based on the November consumer price index for wage increase effective January 1. This increase was also approved for our non-represented employees. The MOU also makes available to eligible employees a pension plan. The District's current pension plan formula is CalPERS 2.7% @ 55, Single Highest Year. Starting July 1, 2011, employees began making a contribution of 1% towards the 8% 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 will be increased by an amount equal to 75% of COLA applied for same year until such time as the employee is paying the entire 8% employee contribution. Other factors such as deferred health benefits and employee paid member contributions considered in the MOU are also reflected in the 2013 budget.

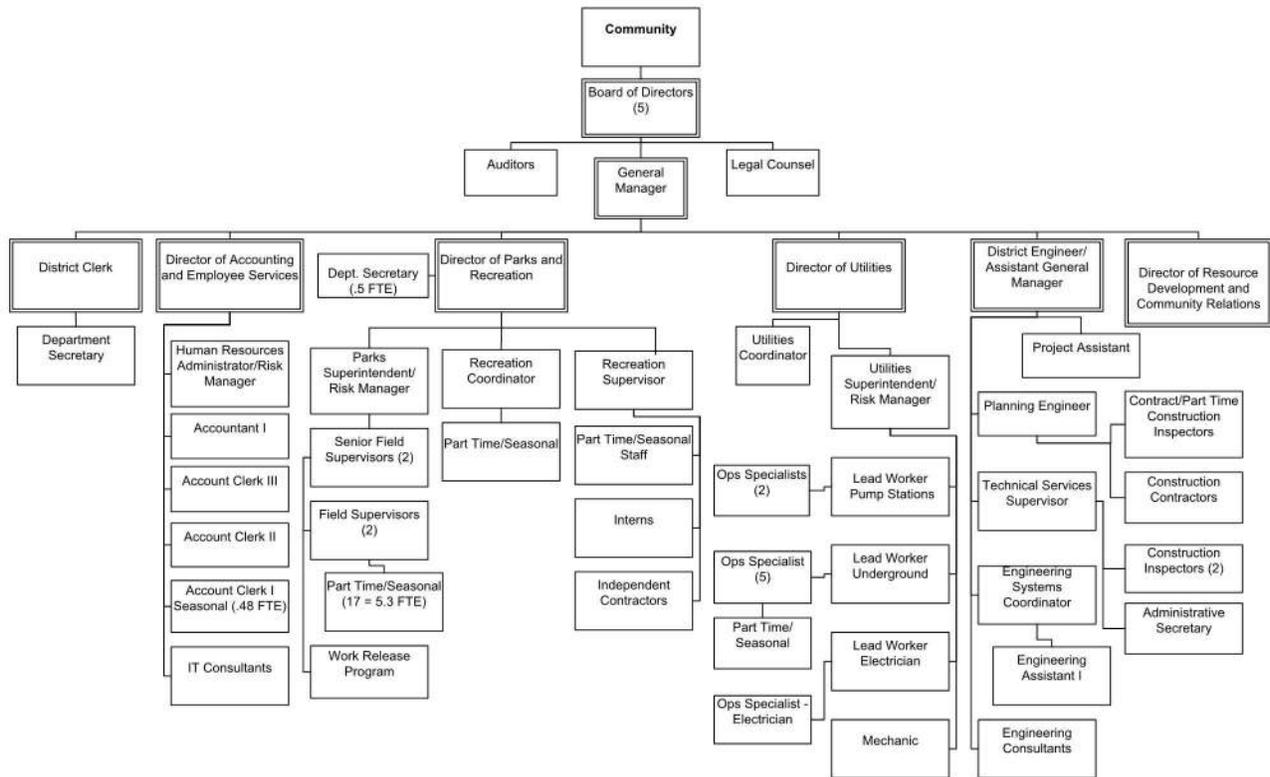
The MOU is effective January 1, 2012 through December 31, 2014.

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.

On September 12, 2012, Governor Brown signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA takes 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. We are currently at full employment and do not anticipate any new employees at this time.

The following organization chart shows the structure of TCPUD and the relationship among the departments and staff. The General Manager oversees 39 full time employees and 30 seasonal employees.

Organization Chart 2013 District Wide



The following 2013 budget assumptions were used to develop the personnel budget:

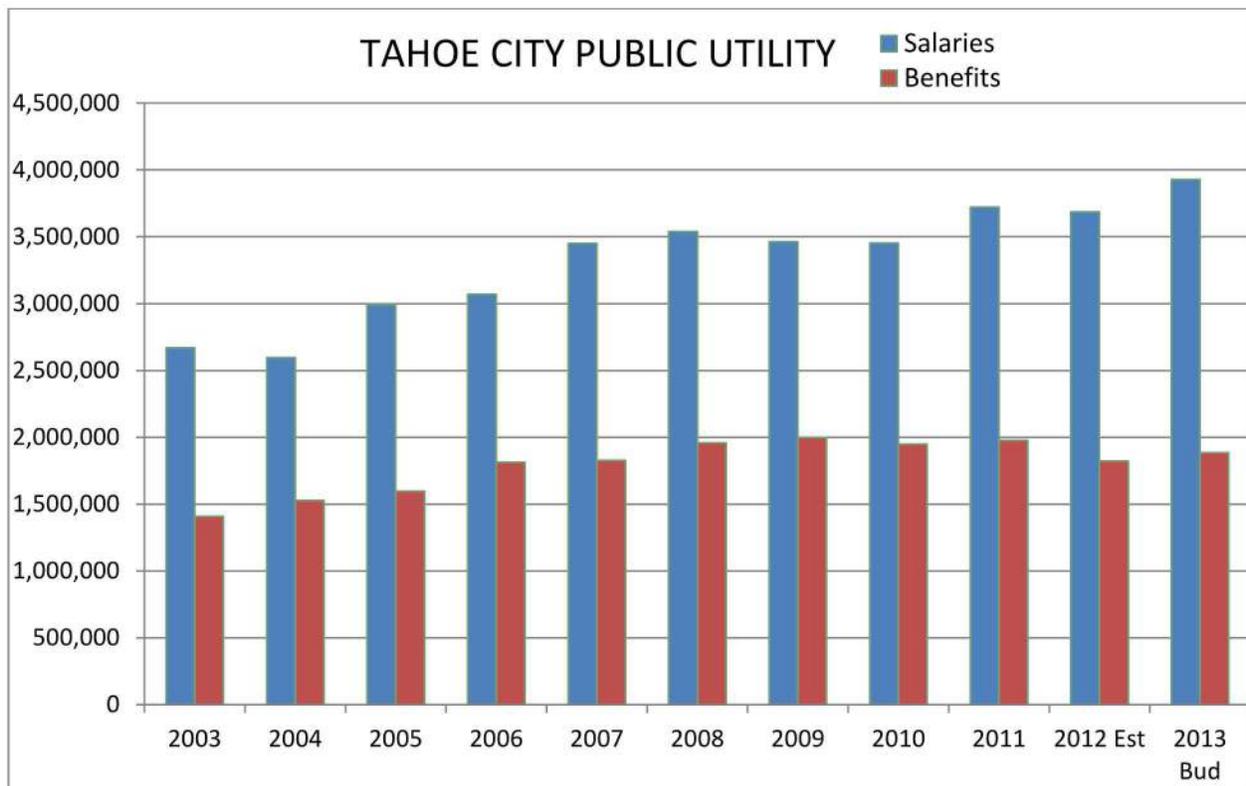
- Annual merit review increases of 3-5% based on satisfactory to excellent performance (limited at top of range where applicable).
- Cost of living adjustment (COLA) increase for satisfactory or above performance – 2.5%.
- Benefit Rates
 - PERS Choice medical insurance rates for Public Employees' Retirement System (PERS) increased 16.2% from 2012.
 - Fund the additional regular contribution (ARC) rate for post-retirement medical benefits for 2013 (\$240,096 annual expense up 2% to last year).
 - PERS Member rate 8.00% (employee estimated to pay 5.3%).
 - Employer Cost Pension Refunding Bonds amortization - \$225,000.
 - PERS Employer Retirement contribution % 1/1/13 -6/30/13 is 15.178 %.
 - PERS Employer Retirement contribution % 7/1/13 – 12/31/13 is 17.178%.
 - Worker's Compensation Premiums- Experience modification factor is 0.80, unchanged from 2012.
 - Health Deferral – goes to 60% from 70% as provided in the Memorandum of Understanding.

Staff incorporated the following budget strategies to manage rising personnel cost while maintaining the high services levels the community has come to appreciate and expect.

- Restructured Workforce:
 - Staff Development.

- Created lead positions.
 - Reinstated Accountant I position to replace Senior Accountant.
 - Risk Management Team created.
 - Eliminated Recreation Superintendent and added a part-time administration staff to support Parks Management.
 - Pursue use of Work Release Program thereby allowing for a reduction in part-time seasonal staffing.
 - Outsourcing Information Technology (IT) Services thereby reducing TCPUD workforce by 1 full-time year-round position while maintaining quality IT services.
- Established a Health Reimbursement Arrangement (HRA) wherein savings are shared with the participating employees. An HRA is an employer-funded medical reimbursement plans that sets aside a specific amount of pre-tax dollars for employees to pay for eligible health care expense on an annual basis. The TCPUD's HRA is available to those qualifying employees who voluntarily elected to change from PERS Choice health insurance plan to a lower cost PERS Select health insurance plan. The savings from the change is shared 50/50 between the employer and employee.

The following chart shows the salaries and benefits trends since 2003.



The following chart shows the full time staffing levels back to 2003.



TCPUD maintains two salary ranges; 1) Classified and Seasonal Salary Ranges and 2) Management and Supervisory 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.

Salary Ranges

TAHOE CITY PUBLIC UTILITY DISTRICT CLASSIFIED AND SEASONAL SALARY RANGES EFFECTIVE JANUARY 1, 2013								
POSITION	2012		2013		2013		Range Spread	
	MONTHLY RANGES		MONTHLY RANGES		HOURLY RATES			
	Entry	Top	Entry	Top	Entry	Top		
Field Sup'v - Pump Stations ~	\$5,994.671	\$7,792.913	\$6,102.575	\$7,933.185	\$35.207	\$45.768	30.00%	
Lead Worker - Underground	\$5,612.187	\$7,295.600	\$5,713.206	\$7,426.921	\$32.961	\$42.848	30.00%	
Lead Worker - Pump Stations	\$5,612.187	\$7,295.600	\$5,713.206	\$7,426.921	\$32.961	\$42.848	30.00%	
Lead Worker - Electrician	\$5,612.187	\$7,295.600	\$5,713.206	\$7,426.921	\$32.961	\$42.848	30.00%	
Operations Technician - Electrician	\$5,229.596	\$6,798.554	\$5,323.729	\$6,920.928	\$30.714	\$39.928	30.00%	
Data Coordinator	\$5,229.596	\$6,798.554	\$5,323.729	\$6,920.928	\$30.714	\$39.928	30.00%	
Engineering Technician	\$5,229.596	\$6,798.554	\$5,323.729	\$6,920.928	\$30.714	\$39.928	30.00%	
Operations Technician - Mechanic	\$4,864.681	\$6,324.145	\$4,952.245	\$6,437.979	\$28.571	\$37.142	30.00%	
Operations Specialist III	\$4,864.681	\$6,324.145	\$4,952.245	\$6,437.979	\$28.571	\$37.142	30.00%	
Operations Specialist II	\$4,369.284	\$5,680.247	\$4,447.931	\$5,782.491	\$25.661	\$33.361	30.00%	
Operations Specialist I	\$3,789.932	\$4,926.853	\$3,858.151	\$5,015.536	\$22.259	\$28.936	30.00%	
Utilities Technician	\$4,369.284	\$5,680.247	\$4,447.931	\$5,782.491	\$25.661	\$33.361	30.00%	
Engineering Assistant III	\$4,705.289	\$6,117.036	\$4,789.985	\$6,227.142	\$27.635	\$35.926	30.00%	
Engineering Assistant II	\$4,478.580	\$5,822.213	\$4,559.194	\$5,927.013	\$26.303	\$34.194	30.00%	
Engineering Assistant I	\$3,579.062	\$4,652.818	\$3,643.485	\$4,736.569	\$21.020	\$27.326	30.00%	
Construction Inspector II	\$4,919.527	\$6,395.227	\$5,008.079	\$6,510.341	\$28.893	\$37.560	30.00%	
Construction Inspector I	\$4,478.580	\$5,822.213	\$4,559.194	\$5,927.013	\$26.303	\$34.194	30.00%	
Account Clerk III	\$4,136.187	\$5,377.145	\$4,210.638	\$5,473.934	\$24.292	\$31.580	30.00%	
Account Clerk II	\$3,449.569	\$4,484.520	\$3,511.662	\$4,565.241	\$20.260	\$26.338	30.00%	
Account Clerk I	\$3,077.328	\$4,000.605	\$3,132.720	\$4,072.616	\$18.073	\$23.496	30.00%	
Utilities Coordinator	\$4,107.443	\$5,339.747	\$4,181.377	\$5,435.862	\$24.123	\$31.361	30.00%	
Project Assistant	\$4,055.233	\$5,271.868	\$4,128.227	\$5,366.761	\$23.817	\$30.962	30.00%	
Administrative Secretary	\$3,686.575	\$4,792.607	\$3,752.934	\$4,878.874	\$21.652	\$28.147	30.00%	
Department Secretary II	\$3,422.641	\$4,449.473	\$3,484.249	\$4,529.564	\$20.101	\$26.132	30.00%	
Department Secretary I	\$3,009.612	\$3,912.496	\$3,063.785	\$3,982.921	\$17.676	\$22.978	30.00%	
Senior Field Sup'v/Parks & Facilities	\$4,311.863	\$5,605.401	\$4,389.477	\$5,706.298	\$25.324	\$32.921	30.00%	
Field Sup'v/Parks & Facilities	\$3,846.956	\$5,000.905	\$3,916.202	\$5,090.921	\$22.593	\$29.371	30.00%	
Recreation Supervisor	\$3,572.133	\$4,643.712	\$3,636.431	\$4,727.299	\$20.979	\$27.273	30.00%	
Recreation Coordinator	\$3,005.255	\$3,906.753	\$3,059.350	\$3,977.074	\$17.650	\$22.945	30.00%	
Utilities Seasonal (S)	\$3,377.254	\$6,324.124	\$3,438.045	\$6,437.958	\$19.835	\$37.142	87.26%	
Field Sup'v I/Parks & Facilities (S)	\$3,011.394	\$3,914.871	\$3,065.599	\$3,985.339	\$17.686	\$22.992	30.00%	
Recreation Specialist (S)	\$2,857.943	\$5,277.117	\$2,909.386	\$5,372.105	\$16.785	\$30.993	84.65%	
Recreation Leader III (S)	\$2,029.507	\$2,638.559	\$2,066.039	\$2,686.053	\$11.919	\$15.496	30.01%	
Recreation Leader II (S)	\$1,650.138	\$2,145.339	\$1,679.841	\$2,183.955	\$9.691	\$12.600	30.01%	
Recreation Leader I (S)	\$1,441.058	\$1,809.728	\$1,466.997	\$1,842.303	\$8.463	\$10.629	25.58%	
Parks Maintenance Worker III (S)	\$2,659.942	\$3,458.084	\$2,707.821	\$3,520.330	\$15.622	\$20.310	30.01%	
Parks Maintenance Worker II (S)	\$2,161.772	\$2,810.422	\$2,200.684	\$2,861.009	\$12.696	\$16.506	30.01%	
Parks Maintenance Worker I (S)	\$1,731.119	\$2,250.477	\$1,762.279	\$2,290.986	\$10.167	\$13.217	30.00%	
2013 COLA	1.80%							
Field Clothing Allowance:	\$509.00 annually							
Office Staff Cloth. Allow.:	\$150.00 annually							
Standby Pay:	\$425.00 weekly							
Employee share to PERS	4.75%							
~ - Field Sup'v Pump Stations position to be eliminated upon separation of current employee.								
(S) = Seasonal Position								
Updated: 12/17/2012								

**TAHOE CITY PUBLIC UTILITY DISTRICT
MANAGEMENT AND SUPERVISORY SALARY RANGES
EFFECTIVE JANUARY 1, 2013**

TITLE	2012 MONTHLY RANGES		2013 MONTHLY RANGES		2013 HOURLY RATES		Range Spread
	Entry	Top	Entry	Top	Entry	Top	
GENERAL MANAGER*	\$12,040.000	\$15,652.000	\$12,256.720	\$15,933.736	\$70.712	\$91.925	30.00%
ASSISTANT GENERAL MANAGER	\$10,058.240	\$13,075.772	\$10,239.289	\$13,311.136	\$59.073	\$76.795	30.00%
DISTRICT ENG/ASSISTANT GENERAL MGR~	\$10,058.240	\$13,075.772	\$10,239.289	\$13,311.136	\$59.073	\$76.795	30.00%
DIRECTOR OF PUBLIC WORKS	\$9,143.873	\$11,886.976	\$9,308.463	\$12,100.942	\$53.703	\$69.813	30.00%
DIR. ACCT/EMPL. SVCS, TREASURER*	\$8,918.746	\$11,594.528	\$9,079.284	\$11,803.230	\$52.380	\$68.096	30.00%
DISTRICT ENGINEER	\$8,838.951	\$11,490.776	\$8,998.052	\$11,697.610	\$51.912	\$67.486	30.00%
DIRECTOR OF UTILITIES^	\$8,838.951	\$11,490.776	\$8,998.052	\$11,697.610	\$51.912	\$67.486	30.00%
PLANNING ENGINEER~	\$8,074.030	\$10,496.438	\$8,219.362	\$10,685.374	\$47.419	\$61.646	30.00%
CONSTRUCTION PROJECT MANAGER	\$7,538.483	\$9,799.850	\$7,674.176	\$9,976.248	\$44.274	\$57.555	30.00%
INFORMATION TECHNOLOGY MGR	\$7,487.974	\$9,577.081	\$7,622.758	\$9,749.468	\$43.977	\$56.247	27.90%
ASSOCIATE CIVIL ENGINEER	\$7,309.001	\$9,501.859	\$7,440.563	\$9,672.893	\$42.926	\$55.805	30.00%
DIRECTOR OF PARKS & RECREATION^	\$7,090.209	\$9,217.332	\$7,217.833	\$9,383.244	\$41.641	\$54.134	30.00%
UTILITIES SUPERINTENDENT^	\$7,090.209	\$9,217.332	\$7,217.833	\$9,383.244	\$41.641	\$54.134	30.00%
DIR. OF RESOURCE DEV'T & COM. REL.*	\$6,754.956	\$8,781.443	\$6,876.545	\$8,939.509	\$39.672	\$51.574	30.00%
TECHNICAL SERVICES MANAGER	\$6,608.335	\$8,590.876	\$6,727.285	\$8,745.512	\$38.811	\$50.455	30.00%
TECHNICAL SERVICES SUPERVISOR~	\$6,293.652	\$8,181.788	\$6,406.938	\$8,329.060	\$36.963	\$48.052	30.00%
ENGINEERING SYSTEMS COORDINATOR~	\$6,293.652	\$8,181.788	\$6,406.938	\$8,329.060	\$36.963	\$48.052	30.00%
SENIOR ACCOUNTANT	\$6,256.428	\$8,133.277	\$6,369.043	\$8,279.676	\$36.744	\$47.767	30.00%
HUMAN RESOURCES ADMINISTRATOR*	\$5,928.143	\$7,706.585	\$6,034.850	\$7,845.303	\$34.816	\$45.261	30.00%
PARKS SUPERINTENDENT^	\$5,928.143	\$7,706.585	\$6,034.850	\$7,845.303	\$34.816	\$45.261	30.00%
ACCOUNTANT I*	\$4,822.995	\$6,269.752	\$4,909.809	\$6,382.608	\$28.326	\$36.823	30.00%
DISTRICT CLERK*	\$4,564.314	\$5,933.686	\$4,646.472	\$6,040.493	\$26.807	\$34.849	30.00%
2013 COLA	1.80%						
Clothing Allowance Reimbursement:	* \$254.50	~ \$458.10	^ \$585.35				
Employee share to PERS	4.75%						
Updated:	12/17/12						

Payroll Calendar

JANUARY							January		July		JULY							
S	M	T	W	T	F	S					S	M	T	W	T	F	S	
		1	2	3	4	5	4	PPE	5	PPE				4	5	6		
6	7	8	9	10	11	12	11	Pay Day	12	Pay Day	7	8	9	10	11	12	13	
13	14	15	16	17	18	19	18	PPE	19	PPE	14	15	16	17	18	19	20	
20	21	22	23	24	25	26	25	Pay Day	26	Pay Day	21	22	23	24	25	26	27	
27	28	29	30	31			1	Holiday	4	Holiday	28	29	30	31				
							21	Holiday										
FEBRUARY							February		August		AUGUST							
S	M	T	W	T	F	S					S	M	T	W	T	F	S	
					1	2	1	PPE	2	PPE					1	2	3	
3	4	5	6	7	8	9	8	Pay Day	9	Pay Day	4	5	6	7	8	9	10	
10	11	12	13	14	15	16	15	PPE	16	PPE	11	12	13	14	15	16	17	
17	18	19	20	21	22	23	22	Pay Day	23	Pay Day	18	19	20	21	22	23	24	
24	25	26	27	28			18	Holiday	30	PPE	25	26	27	28	29	30	31	
MARCH							March		September		SEPTEMBER							
S	M	T	W	T	F	S					S	M	T	W	T	F	S	
					1	2	1	PPE	6	Pay Day	1	2	3	4	5	6	7	
3	4	5	6	7	8	9	8	Pay Day	13	PPE	8	9	10	11	12	13	14	
10	11	12	13	14	15	16	15	PPE	20	Pay Day	15	16	17	18	19	20	21	
17	18	19	20	21	22	23	22	Pay Day	27	PPE	22	23	24	25	26	27	28	
24	25	26	27	28	29	30	29	PPE	2	Holiday	29	30						
31																		
APRIL							April		October		OCTOBER							
S	M	T	W	T	F	S					S	M	T	W	T	F	S	
					5	6	5	Pay Day	4	Pay Day				1	2	3	4	5
7	8	9	10	11	12	13	12	PPE	11	PPE	6	7	8	9	10	11	12	
14	15	16	17	18	19	20	19	Pay Day	18	Pay Day	13	14	15	16	17	18	19	
21	22	23	24	25	26	27	26	PPE	25	PPE	20	21	22	23	24	25	26	
28	29	30									27	28	29	30	31			
MAY							May		November		NOVEMBER							
S	M	T	W	T	F	S					S	M	T	W	T	F	S	
				1	2	3	4	3	Pay Day	1	Pay Day					1	2	
5	6	7	8	9	10	11	10	PPE	8	PPE	3	4	5	6	7	8	9	
12	13	14	15	16	17	18	17	Pay Day	15	Pay Day	10	11	12	13	14	15	16	
19	20	21	22	23	24	25	24	PPE	22	PPE	17	18	19	20	21	22	23	
26	27	28	29	30	31		31	Pay Day	29	Pay Day	24	25	26	27	28	29	30	
							27	Holiday	11	Holiday								
									28	Holiday								
									29	Holiday								
JUNE							June		December		DECEMBER							
S	M	T	W	T	F	S					S	M	T	W	T	F	S	
						1	7	PPE	6	PPE	1	2	3	4	5	6	7	
2	3	4	5	6	7	8	14	Pay Day	13	Pay Day	8	9	10	11	12	13	14	
9	10	11	12	13	14	15	21	PPE	20	PPE	15	16	17	18	19	20	21	
16	17	18	19	20	21	22	28	Pay Day	27	Pay Day	22	23	24	25	26	27	28	
23	24	25	26	27	28	29			24	Holiday	29	30	31					
30									25	Holiday								

2013 CAPITAL BUDGET AND FIVE-YEAR CAPITAL PLAN



Lake Forest Water System Replacement Project
(Lake Forest Road, corner of Aspen)

2013 Capital Budget and Five-Year Capital Plan

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 replacing the phone system, 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 2013 capital budget and 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 2013 capital budget of \$6,636,775 and is staff's authorization to spend for the current year. The 2013 capital is anticipating \$2,021,828 in grant or other funding offsets.

The five year capital plan lists and describes capital projects in the near term that TCPUD plans to undertake any time after 2013. Including the 2013 authorized capital budget, the five-year capital spending plan estimates \$44,050,087 in capital spending offset by \$7,082,103 in grant or other outside funding. The following table summarizes the five-year capital plan by area.

	Summary Five Year Capital Plan District-Wide Summary 2013 -2017
Governance & Support Services	\$ 119,200
Engineering	7,500
Water	20,775,179
Sewer	12,095,958
Parks Department	2,437,148
District-Wide Vehicles	1,533,000
Subtotal 2013-2017 District Funded Capital	\$ 36,967,985
Total 2013 -2017 Grant Funded Projects	7,082,103
Total 2013-2017 District-Wide Capital	\$ 44,050,087

The following table summarizes the five-year capital plan by Asset Category within departments

<u>Department</u>	<u>Asset Category</u>	<u>5 Year Total</u>
Water	Source	\$ 13,501,159
Water	Storage	3,982,347
Water	Transmission	2,622,383
Water	Distribution	4,347,711
Water	Equipment	3,333
Sewer	Transmission	4,326,158
Sewer	Collection	5,961,740
Sewer	Equipment	1,808,060
Parks	All	5,837,496
Vehicle	Rolling Stock	1,533,000
Other	Miscellaneous	126,700
	<u>Total</u>	<u>\$ 44,050,087</u>

The following six capital programs represent \$20.5 million or 46% of the five-year capital plan:

- West Lake Tahoe Regional Water Treatment Plant (formerly the McKinney-Quail Secondary Source)
- Tahoe City Main Source & Storage Augmentation Projects
- Rubicon Transmission Improvement Projects
- Bunker Water Tank Replacement
- Tahoe City Residential Sewer System Rehabilitation
- WS Export Truckee River Crossing Repair

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Tahoe City Public Utility District
 Five Year Capital Plan
 District-Wide Summary
 2013 - 2016

2013 Project Description	District Funds	2014 Project Description	District Funds	2015 Project Description	District Funds	2016 Project Description	District Funds	2017 Project Description	District Funds
District Funded									
Governance & Support Svcs	53,200	Governance & Support Svcs	24,000	Governance & Support Svcs	35,000	Governance & Support Svcs	-	Governance & Support Svcs	7,000
Engineering	7,500	Engineering	-	Engineering	-	Engineering	-	Engineering	-
Water	2,152,177	Water	2,852,612	Water	5,863,494	Water	2,688,307	Water	7,218,589
Sewer	1,691,195	Sewer	4,180,859	Sewer	2,898,903	Sewer	1,825,000	Sewer	1,500,000
Parks Department	602,875	Parks Department	522,273	Parks Department	502,000	Parks Department	470,000	Parks Department	340,000
District-Wide Vehicles	108,000	District-Wide Vehicles	168,000	District-Wide Vehicles	448,000	District-Wide Vehicles	391,000	District-Wide Vehicles	418,000
District Funded Total	\$ 4,614,947		\$ 7,747,744		\$ 9,747,397		\$ 5,374,307		\$ 9,483,589
Grant/Outside Funds									
1 West Commons Planning	20,000	Grant/Outside Funds	34,282	Grant/Outside Funds	40,000	Grant/Outside Funds	40,000	Grant/Outside Funds	
2 Boat Ramp Rehabilitation	214,088	1 Homewood Trail P&D	50,000	1 Skylandia Parking Lot	40,000	1 Skylandia Park Parking Lot	40,000		
3 Midway Trail Erosion	50,000	2 West Commons P&D	35,000	2 Improvements	30,000	2 Rideout Concrete Repairs	30,000		
4 Pomin Playground	20,000	3 Skylandia Gazebo	75,000	3 Rideout Concrete Repairs	10,000	3 Sequoia Crossing Upgrades	10,000		
5 Boat Ramp Cameras	15,000	4 Repair Concrete Footing on	308,000	4 Sequoia Crossing Upgrades	1,557,970	4 Homewood Trail Construction	1,557,970		
6 Commons Beach Sand	50,000	5 Truckee River Access	318,600	5 Homewood Trail Construction					
7 Lakeside Trail Benches	10,000	6 Boat Ramp Replacement	230,000						
8 Truckee River Access P&D	36,000	7 Ice Rink Construction	40,000						
9 Lake Forest Dock Repairs	35,000	8 Repair/Replace Concrete	-						
10 Homewood Trail P&D	171,408	9 Railings at Commons Stairs	40,000						
11 Lakeside 2C P&D	10,000		-						
Water Grant Capital	1,390,332	Water Grant Capital	660,173	Water Grant Capital	1,631,250	Water Grant Capital	-	Water Grant Capital	-
Total 2013 Grant Funded Projects	\$ 2,021,828	Total 2014	\$ 1,751,055	Total 2015	\$ 3,269,220	Total 2016	\$ 40,000	Total 2017	\$ -
Total 2013 District-Wide Capital	\$ 6,636,775		\$ 9,498,799		\$ 13,016,617		\$ 5,414,307		\$ 9,483,589
District Funded over 5 Years									
			\$ 36,967,985						
Grant Funded over 5 Years									
			\$ 7,082,103						
Grand Total - 5 Years									
			\$ 44,050,087						

Tahoe City Public Utility District
 Five Year Capital Plan
 Governance & Support Services
 2013 -2016

2013 Project Description	District Funds	2014 Project Description	District Funds	2015 Project Description	District Funds	2016 Project Description	District Funds	2017 Project Description	District Funds
Relocate Server Room	18,200	1 Employee Evaluation Software & Update Server	17,000	1 Replace Color Copier	15,000			Server Upgrades	7,000
Replace Phone System	35,000	2 Reconfigure Utility Billing front area	7,000	2 Replace B/W copier 3 Replace Rideout B/W copier	12,000 8,000				
	\$ 53,200		\$ 24,000		\$ 35,000		\$ -		\$ 7,000
Grand Total - 5 Years		\$ 119,200							

Tahoe City Public Utility District
 Five Year Capital Plan
 Engineering Department
 2013 -2016

2013 Project Description	District Funds	2014 Project Description	District Funds	2015 Project Description	District Funds	2016 Project Description	District Funds	2017 Project Description	District Funds
1 Technical Services Office Modifications	7,500								
	\$ 7,500		\$ -		\$ -		\$ -		\$ -
Grand Total - 5 Years		\$ 7,500							

Tahoe City Public Utility District
 Five Year Capital Plan
 Water Department
 2013 -2016

Project Description	2013		2014		2015		2016		2017	
	Project Phase	Project Budget	Project Phase	Project Budget	Project Phase	Project Budget	Project Phase	Project Budget	Project Phase	Project Budget
McKinney-Quail Secondary Source										
1 McKinney-Quail Secondary Source Project	P&D	\$ 480,875	CONST	\$ 1,228,125	CONST	\$ 3,262,500		\$ -		\$ -
Tahoe City Source/Storage Augmentation										
2 Tahoe City Main Source & Storage Alternatives Study					PRELIM	71,156				
3 Tahoe City Main Source & Storage Augmentation Projects							P&D	986,187	CONST	5,526,469
4 Rubicon Transmission Solutions										
5 Rubicon Transmission Improvement Projects										
6 Admin Building TRPA BMP Project (33%/Asset)	P&D/CONST	45,353	CONST	36,028						
7 Water System Master Metering										
8 Public Projects Relocations/Upgrades (EIP)	P&D/CONST	7,200	P&D	136,230	P&D	408,690	CONST	1,692,120	CONST	1,692,120
		52,653		1,364,355		3,742,346		2,688,307		7,218,989
SUBTOTAL										
9 Lake Forest Water System Replacement	CONST	694,619								
10 Lake Forest Water System - Private Service Relocations	CONST	281,438								
11 Lake Forest Water System - Abandon Existing LFWC Facilities	CONST	40,000								
12 Four Season Tank Line Replacement	P&D/CONST	436,398								
13 Woodview to Woodhill Water Main Connection	P&D/CONST	131,252								
14 Tahoma Meadows Mutual Water Co	P&D/CONST	472,633								
15 Tahoma Meadows Metering Project	P&D/CONST	103,778								
16 Bunker Water Tank Replacement	P&D	56,350	P&D	241,500	CONST	1,875,650				
18 Grouse Dive WLR	P&D	67,800	CONST	400,020						
19 Upper Ellis Road WLR	P&D	24,480	CONST	144,432						
20 TC Well No. 1 (Bunker) Replacement	P&D	50,000	CONST	400,000						
21 Dollar II Service Line Replacements	CONST	240,000								
22 Misc. Fire Hydrant Installations	CONST	55,000								
23 Highlands Easements Service Line Replacements										
24 Lower Highlands Booster Pump Station Improvements										
25 Rubicon Tank No. 1 Water Feed Line Replacement										
26 Ellis to Lagoon WLR										
27 The Drive WLR										
28 Moosa Circle WLR										
29 Dardanelles WLR										
SUBTOTAL		2,653,747		1,623,402		3,502,398				
30 Lower Highlands Tank Recoating	CONST	235,000								
31 Lower Highlands Tank Ladder Modifications	CONST	10,000								
32 Lighthouse Meter Install	CONST	30,000								
33 Highway 89 Conductor Casing Crossings	CONST	30,000								
34 Rubicon Tank No. 1 Interior Coating	P&D	37,000								
35 Lower Meeks Bay PRV										
36 Riley Springs Vault Rehabilitation										
37 Four Seasons Tank Exterior Coating										
38 Highlands Well Churnation Room										
SUBTOTAL		342,000		399,000		-				
OPERATIONAL PROJECTS										
39 Industrial Thermal Imaging Camera (1/3 cost)										
		3,333								
Total 2013 Water Capital Plan		3,542,598		3,512,785		7,494,744		2,688,307		7,218,989
Total - 5 Years		\$ 24,456,833								
Grant Funding										
Grant Funding Offset (Round 4 Federal Omnibus) \$102,460 (Bunker Tank)		(66,350)		(46,110)						
Lake Forest System Outside Grant Funding		(1,088,544)		(614,063)		(1,631,250)				
Outside Funding for McKinney-Quail Secondary Source (Assume 50% match)		(295,939)		(690,173)		(1,631,250)				
Total Grant Funding		(1,390,332)		(1,340,343)		(3,262,500)		(1,631,250)		(3,262,500)
Net Water Funded Capital		\$ 2,152,177		\$ 2,852,612		\$ 5,863,494		\$ 2,688,307		\$ 7,218,989

TRPA BMP = Tahoe Regional Planning Agency Best Management Practice (mandated erosion control projects)

P&D = Project Planning and Design

Tahoe City Public Utility District
 Five Year Capital Plan
 Sewer Department
 2013-2017

	2013		2014		2015		2016		2017	
	Project Phase	Project Budget	Project Phase	Project Budget	Project Phase	Project Budget	Project Phase	Project Budget	Project Phase	Project Budget
PROJECTS - UNSPECIFIED LOCATIONS										
1	Line Replacement/Sliplining		P&D/CONST	75,000	P&D/CONST	75,000	P&D/CONST	75,000	P&D/CONST	75,000
2	Manhole Rehabilitation	75,000	P&D/CONST	75,000	P&D/CONST	75,000	P&D/CONST	75,000	P&D/CONST	75,000
3	Lateral Repairs		P&D/CONST	25,000	P&D/CONST	25,000	P&D/CONST	25,000	P&D/CONST	25,000
4	Admin Building TRPA BMP Project (42.5% Sewer Share)	45,353	P&D/CONST	36,028	CONST					
5	Public Projects Relocations/Upgrades (EIP)	97,800	P&D/CONST	50,000	P&D/CONST	50,000	P&D/CONST	50,000	P&D/CONST	50,000
	SUBTOTAL	\$ 218,153		\$ 261,028		\$ 225,000		\$ 225,000		\$ -
PROJECTS - SPECIFIED LOCATIONS										
6	WS Export Truckee River Crossing Repair	401,229	P&D	817,031	P&D/CONST					
7	Tahoe City Residential Sewer System Rehabilitation Jackpine Drive SLR Pioneer Drive SLR	236,360	P&D	972,925	CONST	324,308				
8	Golf Course SLR	76,200	P&D	337,185	CONST	112,395				
9	Dollar/Edgewater Lakefront SLR	112,320	P&D	767,520	CONST					
10	Beach Lane Paving and BMPs	10,000	CONST							
11	Dollar 1 (Edgewater) Backup Power	10,570	P&D	84,560	CONST					
12	Pump Station Flow Meters	15,000	P&D/CONST							
13	Emergency Bypass Facilities (Pump Stations)	99,480	P&D/CONST	439,080	P&D/CONST	188,930				
14	Emergency Bypass Facilities (Force Mains)	17,550	P&D							
15	Sunnyside Pump & Control Upgrades	5,000	P&D/CONST	24,000	P&D/CONST					
16	Satellite Pump Station Controls	125,000	P&D/CONST							
17	Blackwood Pump & Control Upgrades	30,000	P&D/CONST	72,000	P&D/CONST	637,200				
18	Madden Pump & Control Upgrades	72,000	P&D/CONST	75,600	P&D					
19	Marina Backup Power	40,000	P&D/CONST	40,000	P&D/CONST					
20	Transfer Switch Replacement									
21	Metering Manholes									
22	West Shore H2S Control Facilities									
23	Projects as Defined by Future Sewer Master Plan									
24	SUBTOTAL	1,359,709		3,819,831		1,500,000		1,500,000		1,500,000
OPERATIONAL PROJECTS										
25	Portable Sewer Flow Meters	10,000	PURCH							
26	Bypass Trailer	40,000	PURCH							
27	Spill Response Trailer	25,000	PURCH							
28	Spare Pumps	20,000	PURCH							
29	Glennridge Pump Station Access Road Paving (Dist. Share)	15,000	CONST			100,000				100,000
30	Equipment or Facility Replacement/Upgrades									
31	Wet Well Frame & Cover Modifications									
31	Industrial Thermal Imaging Camera (1/3 cost)	3,333	PURCH							
	SUBTOTAL	113,333		100,000		100,000		100,000		100,000
	Total 2013 Sewer Capital Plan	\$ 1,691,195		\$ 4,180,859		\$ 2,896,903		\$ 1,825,000		\$ 1,500,000
	Total - 5 Years	\$ 12,095,958								

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