



**Tahoe City
Public Utility District**

Tahoe City Public Utility District

2022 Operating Budget
(For the periods January – December)

Adopted November 19, 2021

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Tahoe City Public Utility District 2022 Budget
All District Combined
Revenue and Expenditure Category
Statement of Revenues, Expenditures, Change in Net Position and Fund Balance

	Budget 2021	Budget 2022	\$ Chg. Budget to Budget Inc. (Dec.)
Revenue			
Water Department	\$ 7,878,180	\$ 8,649,338	\$ 771,158
Sewer Department	5,671,884	5,973,927	302,043
Parks Department	769,706	950,753	181,047
Recreation Department	415,239	398,582	(16,657)
Golf Course / Winter Sports Park Property	618,431	729,814	111,383
Tech Services	47,380	41,502	(5,878)
Total Revenue	15,400,820	16,743,916	1,343,096
Direct Operating Expenses			
Personnel cost	10,528,182	11,445,568	917,386
Professional services	371,290	431,524	60,234
Charges and services	1,635,606	1,765,216	129,610
Materials and supplies	1,761,506	1,915,924	154,418
Insurance	245,877	273,407	27,530
Utilities	677,279	865,621	188,342
Total Direct Operating Expenses	15,219,740	16,697,260	1,477,520
Net Operating Income (Loss) Before Property Tax	181,080	46,656	(134,424)
Property Tax Used for Operations			
Parks Operations	1,749,328	2,141,636	392,308
Recreation Operations	660,919	735,893	74,974
Golf / Winter Sports Park Operations	851,176	934,919	83,743
Water Rate Subsidy for Transition Plan	555,228	384,761	(170,467)
Total Property Tax for Operations	3,816,651	4,197,209	380,558
Net Income Before Other Expenses and Project Recovery	3,997,731	4,243,865	246,134
Other Expenses and Project Recovery			
Depreciation	(2,071,908)	(2,057,353)	14,555
Amortization	-	(245,391)	(245,391)
Governance & Admin. Services	92,003	-	(92,003)
Project recovery - Water	476,278	530,352	54,074
Project recovery - Sewer	242,538	337,153	94,615
Project recovery - GSS/Parks/Rec	336,870	271,642	(65,228)
Project recovery-Operating	136,248	-	(136,248)
Total Other Direct Expenses and Project Recovery	(787,972)	(1,163,597)	(375,625)
Net Income before Non-Operating	3,209,759	3,080,268	(129,491)
Non-Operating Revenues and Expenses			
Property Tax Available for Capital/Reserves	4,654,191	4,115,643	(538,548)
Property Tax for Debt Service	297,655	326,999	29,344
Penalties Revenue	81,500	81,500	-
Interest Income	180,106	62,004	(118,102)
Other Revenue	10,400	10,400	-
Other Financing Sources	5,200,000	12,500,000	7,300,000
Discounts Earned	240	240	-
Proceeds from asset Sales	3,720	3,720	-
County Collection Fee	(111,264)	(111,232)	32
Interest Expense	(73,716)	(128,038)	(54,322)
Debt Service - Principal	(242,188)	(246,554)	(4,366)
Project Recovery	(136,248)	3,576	139,824
Special Studies - Net Expense	(805,704)	(404,640)	401,064
Total Non-Operating Revenues (Expenses)	9,058,692	16,213,618	7,154,926
Net Income before Other Non-Operating	12,268,451	19,293,886	7,025,435
Other Non Operating			
Capital Grant Revenue	33,000	606,817	573,817
Capital outlay	(1,795,822)	(4,328,436)	(2,532,614)
Property Tax Transfer - from GF to Water	1,800,000	-	(1,800,000)
Property Tax Transfer to Water Fund from GF	(1,800,000)	-	1,800,000
Change in Net Position / Fund Balance	10,505,629	15,572,267	5,066,638
Cash Flow Adjustments			
Depreciation	2,071,908	2,302,744	230,836
Capital Expenditures	(11,315,456)	(16,182,365)	(4,866,909)
Total Cash Flow Adjustments	(9,243,548)	(13,879,621)	(4,636,073)
Total Surplus(Deficit)	\$ 1,262,081	\$ 1,692,646	\$ 430,565
Recap by Fund			
Water	\$ 474,153	\$ 3,410,675	2,936,522
Sewer	339,361	(1,699,673)	(2,039,034)
General Fund	448,567	(18,356)	(466,923)
Total Surplus(Deficit)	\$ 1,262,081	\$ 1,692,646	\$ 430,565
Beginning Cash		25,745,686	
Ending Cash		\$ 27,438,331	
Cash in Bank		Projected End of	
		Year 2022	
Water		6,727,075	
Sewer		8,493,896	
General Fund		12,217,360	
		27,438,331	

Tahoe City Public Utility District 2022 Budget
Water Fund
Statement of Revenues, Expenditures, Change in Net Position and Surplus (Deficit)

	Budget 2021	Budget 2022	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Base - Residential	\$ 5,605,392	\$ 6,019,960	\$ 414,568
Base-Commercial	535,396	609,388	73,992
Base - Fire Protection Svcs	290,964	327,947	36,983
Consumption - Residential	1,101,852	1,308,838	206,986
Consumption - Commercial	290,366	287,998	(2,368)
Connection Fees	24,000	37,000	13,000
Property Tax	555,228	384,761	(170,467)
Rental Income	22,110	45,107	22,997
Other	8,100	13,100	5,000
Total Revenues	8,433,408	9,034,099	600,691
Direct Operating Expenses			
Personnel cost	1,843,906	1,902,592	58,686
Professional Services	53,000	63,000	10,000
Charges & Services	344,782	361,871	17,089
Materials & Supplies	460,077	482,597	22,520
Insurance	46,515	46,540	25
Utilities	294,616	390,887	96,271
Total Direct Operating Expenses	3,042,896	3,247,487	204,591
Net Operating Income (Loss)	5,390,512	5,786,612	396,100
Less other expenses, allocations, project recovery			
Depreciation	(1,511,568)	(1,392,588)	118,980
Amortization		(245,391)	(245,391)
Governance & Admin. Services	(860,192)	(1,021,130)	(160,938)
Eng/Tech Svcs/GIS Allocation	(1,273,521)	(1,245,065)	28,456
Project recovery - Water	40,000	40,000	-
Project recovery-Operating	16,750	16,750	-
Total other expenses, allocations, project recovery	(3,588,531)	(3,847,424)	(13,502)
Net Income before Other Non-Operating	1,801,981	1,939,188	409,602
Non-Operating Revenues and (Expenses)			
Property Tax for Debt Service	18,249	47,593	
Penalties Revenue	47,500	47,500	-
Interest Income	48,102	9,600	(38,502)
Other Revenue	1,800	1,800	-
Other Financing Sources	5,200,000	12,500,000	7,300,000
Discounts Earned	60	60	-
Proceeds from asset Sales	360	360	-
County Collection Fee	(1,836)	(1,836)	-
Interest Expense	(36,498)	(95,186)	(58,688)
Project Recovery	(291,901)	(53,400)	238,501
Total Non-Operating Revenues (Expenses)	4,985,836	12,456,491	7,441,311
Net Income before Other Non-Operating	6,787,817	14,395,679	7,850,913
Other Non Operating			
Capital Grant Revenue	-	45,064	45,064
Property Tax Transfer - from GF to Water	1,800,000	-	(1,800,000)
Change in Net Position	\$ 8,587,817	\$ 14,440,743	\$ 6,095,977
Adjustments for Cash Flow			
Depreciation / Amortization	1,511,568	1,637,979	126,411
Capital Expenditures / Goodwill	(9,625,232)	(12,668,047)	(3,042,815)
Other	-	-	-
Total Adjustments for Cash Flow	(8,113,664)	(11,030,068)	(2,916,404)
Net increase (decrease) in cash	\$ 474,153	\$ 3,410,675	\$ 3,179,573
Beginning Cash January 1		3,316,401	
Ending Cash December 31		6,727,075	

Tahoe City Public Utility District
Water Fund
2022 Budget

Department 23-11: Water Production

	Budget 2021	Budget 2022	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Base - Residential	\$ 5,605,392	\$ 6,019,960	\$ 414,568
Base - Commercial	535,396	609,388	73,992
Base - Fire Protection Services	290,964	327,947	36,983
Consumption - Residential	1,101,852	1,308,838	206,986
Consumption - Commercial	290,366	287,998	(2,368)
Connection Fees	24,000	37,000	13,000
Property Tax Used for Rate Transition	555,228	384,761	(170,467)
Rental Income	22,110	45,107	22,997
Other	8,100	13,100	5,000
Total revenue	8,433,408	9,034,099	600,691
Direct Operating Expenses			
Personnel cost	710,138	894,452	184,314
Professional Services	8,250	8,250	-
Charges & Services	170,959	181,289	10,330
Materials & Supplies	135,725	138,285	2,560
Insurance	17,800	21,918	4,118
Utilities	211,758	265,108	53,350
Total Direct Operating Expenses	1,254,630	1,509,302	254,672
Net Operating Income (Loss)	7,178,778	7,524,797	346,019
Less other expenses, allocations, project			
Depreciation	(976,704)	(169,733)	806,971
Amortization		(245,391)	(245,391)
Governance & Admin. Services	(354,186)	(473,612)	(119,426)
Eng/Tech Svcs/GIS Allocation	(523,670)	(577,940)	(54,270)
Project recovery - Water	10,000	10,000	-
Project recovery-Operating	8,374	8,374	-
Total other expenses, allocations, project	(1,836,186)	(1,448,302)	387,884
Net Income before Other Non-Operating	\$ 5,342,592	\$ 6,076,495	\$ 733,903

Tahoe City Public Utility District
Water Fund
2022 Budget - Water Fund Net
Operating Income (Loss)

Department 23-12: Storage, Transmission, Distribution

	Budget 2021	Budget 2022	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel cost	\$ 1,133,768	\$ 1,008,140	\$ (125,628)
Professional Services	44,750	54,750	10,000
Charges & Services	173,823	180,582	6,759
Materials & Supplies	324,352	344,312	19,960
Insurance	28,715	24,622	(4,093)
Utilities	82,858	125,779	42,921
Total Direct Operating Expenses	1,788,266	1,738,185	(50,081)
Net Operating Income (Loss)	(1,788,266)	(1,738,185)	50,081
Less other expenses, allocations, project			
Depreciation	(534,864)	(1,222,855)	(687,991)
Amortization		-	-
Governance & Admin. Services	(506,006)	(547,518)	(41,512)
Eng/Tech Svcs/GIS Allocation	(749,851)	(667,125)	82,726
Project recovery - Sewer	30,000	30,000	-
Project recovery-Operating	8,376	8,376	-
Total other expenses, allocations, project	(1,752,345)	(2,399,122)	(646,777)
Net Income before Other Non-Operating	\$ (3,540,611)	\$ (4,137,307)	\$ (596,696)

**Tahoe City Public Utility District
Sewer Fund
2022 Budget
Statement of Revenues, Expenditures, Change in Net Position and Surplus (Deficit)**

	Budget 2021	Budget 2022	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Sewer - Residential	\$ 4,702,680	\$ 4,929,655	\$ 226,975
Sewer - Comm	928,980	1,000,048	71,068
Connection Fees	15,000	15,000	-
Other	25,224	29,224	4,000
Total Revenues	5,671,884	5,973,927	302,043
Direct Operating Expenses			
Personnel	1,469,386	1,733,645	264,259
Professional services	19,250	19,250	-
Charges and services	241,649	256,323	14,674
Materials and supplies	301,799	308,523	6,724
Insurance	37,404	41,907	4,503
Utilities	94,790	111,760	16,970
Total Direct Operating Expenses	2,164,278	2,471,408	307,130
Net Operating Income (Loss)	3,507,606	3,502,519	(5,087)
Less other expenses, allocations, project recovery			
Depreciation	(560,340)	(664,765)	(104,425)
Governance & Admin. Services	(610,510)	(768,620)	(158,110)
Eng/Tech Svs/GIS Allocation	(1,015,732)	(1,014,808)	924
Project recovery - Sewer	70,004	70,004	-
Project recovery-Operating	16,750	16,750	-
Total other expenses, allocations, project recovery	(2,099,828)	(2,361,439)	(261,611)
Net Income before Other Non-Operating	1,407,778	1,141,080	(266,698)
Non-Operating Revenues and Expenses			
Penalties Revenue	34,000	34,000	-
Interest Income	90,000	20,400	(69,600)
Other Revenue	3,300	3,300	-
Proceeds from asset Sales	3,000	3,000	-
County Collection Fee	(1,932)	(1,900)	32
Project Recovery	(66,901)	(50,000)	16,901
Total Non-Operating Revenues (Expenses)	61,467	8,800	(52,667)
Net Income before Other Non-Operating	1,469,245	1,149,880	(319,365)
Change in Net Position	1,469,245	1,149,880	(319,365)
Adjustments for Cash Flow			
Depreciation	560,340	664,765	104,425
Capital Expenditures	(1,690,224)	(3,514,318)	(1,824,094)
	(1,129,884)	(2,849,553)	(1,719,669)
Total Surplus(Deficit)	\$ 339,361	\$ (1,699,673)	\$ (2,039,034)
Beginning Cash		10,193,569	
Ending Cash		\$ 8,493,896	

Tahoe City Public Utility District
Sewer Fund
2022 Budget
Net Operating Income (Loss)

Department 25-21: Sewer Pump Stations

	Budget 2021	Budget 2022	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Sewer - Residential	\$ 4,702,680	\$ 4,929,655	\$ 226,975
Sewer - Comm	928,980	1,000,048	71,068
Connection Fees	15,000	15,000	-
Other	3,000	7,000	4,000
Total revenue	\$ 5,649,660	\$ 5,951,703	\$ 302,043
Direct Operating Expenses			
Personnel cost	691,702	851,665	159,963
Professional Services	13,250	13,250	-
Charges & Services	126,292	135,255	8,963
Materials & Supplies	127,440	145,558	18,118
Insurance	17,679	20,915	3,236
Utilities	85,685	97,000	11,315
Total Direct Operating Expenses	1,062,048	1,263,643	201,595
Net Operating Income (Loss)	\$ 4,587,612	\$ 4,688,060	\$ 100,448
Less other expenses, allocations, project			
Depreciation	(356,318)	(411,936)	(55,618)
Amortization	-	-	-
Governance & Admin. Services	(304,376)	(398,147)	(93,771)
Eng/Tech Svs/GIS Allocation	(507,594)	(525,673)	(18,079)
Project recovery - Sewer	35,004	35,004	-
Project recovery-Operating	8,374	8,374	-
Total other expenses, allocations, project	(1,124,910)	(1,292,378)	(167,468)
Net Income before Other Non-Operating	\$ 3,462,702	\$ 3,395,682	\$ (67,020)

Tahoe City Public Utility District
Sewer Fund
2022 Budget
Net Operating Income (Loss)

Department 25-22: Sewer Line Maintenance

	Budget 2021	Budget 2022	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel cost	763,308	866,123	102,815
Professional Services	6,000	6,000	-
Charges & Services	113,857	120,568	6,711
Materials & Supplies	161,363	155,965	(5,398)
Insurance	19,348	20,578	1,230
Utilities	6,605	9,000	2,395
Total Direct Operating Expenses	1,070,481	1,178,234	107,753
Net Operating Income (Loss)	\$ (1,070,481)	\$ (1,178,234)	\$ (107,753)
Less other expenses, allocations, project			
Depreciation	(204,024)	(252,829)	(48,805)
Governance & Admin. Services	(306,134)	(370,473)	(64,339)
Eng/Tech Svcs/GIS Allocation	(508,138)	(489,135)	19,003
Project recovery - Sewer	35,000	35,000	-
Project recovery-Operating	8,376	8,376	-
Total other expenses, allocations, project	(974,920)	(1,069,061)	(94,141)
Net Income before Other Non-Operating	\$ (2,045,401)	\$ (2,247,295)	\$ (201,894)

Tahoe City Public Utility District
Sewer Fund
2022 Budget
Net Operating Income (Loss)

Department 25-23: Maintenance Joint Use Facility

	Budget 2021	Budget 2022	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Other	22,224	22,224	-
Total revenue	\$ 22,224	\$ 22,224	\$ -
Direct Operating Expenses			
Personnel cost	14,376	15,857	1,481
Charges & Services	1,500	500	(1,000)
Materials & Supplies	12,996	7,000	(5,996)
Insurance	377	415	38
Utilities	2,500	5,760	3,260
Total Direct Operating Expenses	31,749	29,532	(2,217)
Net Operating Income (Loss)	\$ (9,525)	\$ (7,308)	\$ 2,217

Tahoe City Public Utility District
Governmental Funds (Fund 10 & Fund 50)
2022 Budget
Statement of Revenues, Expenditures, Change in Fund Balance and Surplus (Deficit)

	Budget 2021	Budget 2022	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
User Fee	\$ 758,689	\$ 819,080	\$ 60,391
Season Pass Revenue	164,550	276,285	111,735
Retail Sales	25,350	42,850	17,500
Sidewalk Assessment Revenue	26,970	27,510	540
Grant Revenue	27,365	27,338	(27)
Golf Lesson Revenue	3,935	6,240	2,305
Rental Income	220,125	302,225	82,100
Maintenance Svs Revenue	393,468	396,874	3,406
Other	182,924	180,747	(2,177)
Total Revenue	<u>1,803,376</u>	<u>2,079,149</u>	<u>275,773</u>
Direct Operating Expenses			
Personnel	2,484,642	2,663,803	179,161
Professional services	20,800	44,111	23,311
Charges and services	562,349	643,630	81,281
Materials and supplies	806,964	1,014,286	207,322
Insurance	70,794	54,068	(16,726)
Utilities	238,850	295,993	57,143
Total Direct Operating Expenses	<u>4,184,399</u>	<u>4,715,891</u>	<u>531,492</u>
Net Operating Income (Loss) Before Other Expenses, Project Recovery and Allocations	(2,381,023)	(2,636,742)	(255,719)
Non Direct Operating Expenses			
Governance & Admin. Services	(695,517)	(1,028,506)	(332,989)
Eng/Tech Svs/GIS Allocation	(63,445)	(39,899)	23,546
Project recovery-Operating	(121,438)	(107,300)	14,138
Total Non Direct Operating Expenses	<u>(880,400)</u>	<u>(1,175,705)</u>	<u>(295,305)</u>
Property Tax Used for Operations	3,261,423	3,812,447	551,024
Net Revenue, Direct, Non-Direct Operating Expense and Tax	<u>-</u>	<u>-</u>	<u>-</u>
Non-Operating Revenue and Expenses			
Property Tax Available for Capital/Reserves	4,654,191	4,115,643	(538,548)
Property Tax for Debt Service	139,703	139,703	-
Interest Income	42,004	32,004	(10,000)
Other Revenue	5,300	5,300	-
Discounts Earned	180	180	-
Proceeds from asset Sales	360	360	-
County Collection Fee	(107,496)	(107,496)	-
Interest Expense	(18,609)	(16,426)	2,183
Debt Service - Principal	(121,094)	(123,277)	(2,183)
Project Recovery	(583,150)	(297,664)	285,486
Total Non-Operating Revenue (Expenses)	<u>4,011,389</u>	<u>3,748,327</u>	<u>(263,062)</u>
Net Income before Other Non-Operating	<u>4,011,389</u>	<u>3,748,327</u>	<u>(263,062)</u>
Other Non Operating			
Capital Grant Revenue	33,000	561,753	528,753
Capital outlay	(1,795,822)	(4,328,436)	(2,532,614)
Property Tax Transfer to Water Fund from GF	(1,800,000)	-	1,800,000
Change in Fund Balance	<u>\$ 448,567</u>	<u>\$ (18,356)</u>	<u>\$ (466,923)</u>
Beginning Cash January 1		<u>12,235,716</u>	
Ending Cash December 31		<u>\$ 12,217,360</u>	

Tahoe City Public Utility District
 Budget 2022 Budget - Parks
 Statement of Revenues and Expenditures

	Budget 2021	Budget 2022	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
User Fee	\$ 101,385	\$ 133,280	\$ 31,895
Season Pass Revenue	13,466	64,585	51,119
Sidewalk Assessment Revenue	26,970	27,510	540
Rental Income	112,345	195,291	82,946
Maintenance Svs. Revenue	393,468	396,874	3,406
Grant Revenue	-	9,468	9,468
Other	122,072	123,745	1,673
Total Revenue	769,706	950,753	181,047
Direct Operating Expenses			
Personnel cost	1,201,957	1,299,284	97,327
Professional services	17,900	32,713	14,813
Charges and services	295,706	357,739	62,033
Materials and supplies	551,775	717,174	165,399
Insurance	33,156	26,824	(6,332)
Utilities	176,668	191,773	15,105
Total Direct Operating Expenses	2,277,162	2,625,507	230,123
Net Operating Income (Loss)	(1,507,456)	(1,674,754)	(49,076)
Less other expenses, allocations, project			
Parks allocation	356,071	354,291	(1,780)
Parks & rec. admin allocation	(104,664)	(127,405)	(22,741)
Governance & Admin. Services	(314,896)	(558,069)	(243,173)
Eng/Tech Svs/GIS Allocation	(63,445)	(39,899)	23,546
Project recovery-Operating	(114,938)	(95,800)	19,138
Total other expenses, allocations, project	(241,872)	(466,882)	(225,010)
Net Income before Other Non-Operating	(1,749,328)	(2,141,636)	(392,308)
Property Tax Used for Operations	1,749,328	2,141,636	392,308
	\$ -	\$ -	\$ -

Tahoe City Public Utility District
 Budget 2022 Budget - Recreation
 Statement of Revenue and Expenditures

	Budget 2021	Budget 2022	\$ Chg. Budget to Budget Inc. (Dec.)	% Chg. Budget to Budget Inc. (Dec.)
Revenues				
User Fee	\$ 342,762	\$ 334,300	\$ (8,462)	-2.5%
Grant Revenue	27,365	17,870	(9,495)	-34.7%
Other	45,112	46,412	1,300	2.9%
Total revenue	415,239	398,582	(16,657)	-4.0%
Direct Operating Expenses				
Personnel cost	631,509	684,965	53,456	8.5%
Professional Services	600	600	-	0.0%
Charges and services ⁽¹⁾	146,199	150,675	4,476	3.1%
Materials & Supplies	88,251	67,254	(20,997)	-23.8%
Insurance	18,783	12,849	(5,934)	-31.6%
Utilities	2,766	2,766	-	0.0%
Total Direct Operating Expenses	888,108	919,109	230,123	25.9%
Net Operating Income (Loss)	(472,869)	(520,527)	(246,780)	52.2%
Less other expenses, allocations, project				
Parks & rec. admin allocation	(37,047)	(40,029)	(2,982)	8.0%
Governance & Admin. Services	(151,003)	(175,338)	(24,335)	16.1%
Total other expenses, allocations, project	(188,050)	(215,367)	(27,317)	14.5%
Net Income before Other Non-Operating	(660,919)	(735,894)	(74,975)	11.3%
Property Tax Used for Operations	660,919	735,894	74,975	11.3%
	\$ -	\$ -	\$ -	n/a

Tahoe City Public Utility District
 Budget 2022 Budget - Golf & Winter Sports
 Park Statement of Revenue and Expenditures

	Budget 2021	Budget 2022	\$ Chg. Budget to Budget Inc. (Dec.)	% Chg. Budget to Budget Inc. (Dec.)
Revenues				
User Fee	\$ 314,542	\$ 351,500	\$ 36,958	11.7%
Season Pass Revenue	151,084	211,700	60,616	40.1%
Retail Sales	25,350	42,850	17,500	69.0%
Golf Lesson Revenue	3,935	6,240	2,305	58.6%
Rental Income	107,780	106,934	(846)	-0.8%
Other	15,740	10,590	(5,150)	-32.7%
Total Revenues	\$ 618,431	\$ 729,814	\$ 111,383	18.0%
Direct Operating Expenses				
Personnel cost	449,578	459,446	9,868	2.2%
Professional services	2,300	9,300	7,000	304.3%
Charges and services	116,116	131,018	14,902	12.8%
Materials and supplies	166,178	229,098	62,920	37.9%
Insurance	13,257	7,957	(5,300)	-40.0%
Utilities	57,616	99,654	42,038	73.0%
Total Direct Operating Expenses	805,045	936,473	230,123	28.6%
Net Operating Income (Loss)	(186,614)	(206,659)	(118,740)	63.6%
Less other expenses, allocations, project				
Depreciation			-	
Parks allocation	(356,071)	(354,291)	1,780	-0.5%
Parks & rec. admin allocation	(72,373)	(67,370)	5,003	-6.9%
Governance & Admin. Services	(229,618)	(295,099)	(65,481)	28.5%
Project recovery-Operating	(6,500)	(11,500)	(5,000)	76.9%
Total other expenses, allocations, project	(664,562)	(728,260)	(63,698)	9.6%
Net Income before Other Non-Operating	(851,176)	(934,919)	(83,743)	9.8%
Property Tax Used for Operations	851,176	934,919	83,743	9.8%
	\$ -	\$ -	\$ -	n/a

Tahoe City Public Utility District
Parks & Recreation Administration Statement of
Expenditures
2022 Budget

	Budget 2021	Budget 2022	\$ Chg. Budget to Budget Inc. (Dec.)	% Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses				
Personnel cost	201,598	220,109	18,511	9.2%
Professional services	-	1,500	1,500	#DIV/0!
Charges and services	4,328	4,197	(131)	-3.0%
Materials and supplies	760	760	-	0.0%
Insurance	5,598	6,438	840	15.0%
Utilities	1,800	1,800	-	0.0%
Total Direct Operating Expenses	214,084	234,804	230,123	107.5%
Net Operating Income (Loss)	(214,084)	(234,804)	(230,123)	107.5%
Allocations				
Parks	104,664	127,405	22,741	21.7%
Recreation	37,047	40,029	2,982	8.0%
Golf & Winter Sports Park	72,373	67,370	(5,003)	-6.9%
Total other expenses, allocations, project	214,084	234,804	20,720	9.7%
Net Income before Other Non-Operating	\$ -	\$ -	\$ -	n/a

Other Supporting 2022 Budget Schedules

- **Engineering**
- **Technical Services & GIS**
- **Special Studies**
- **Governance & Administrative Services**

Tahoe City Public Utility District
 Engineering Department
 2022 Budget
 Net Operating Income (Loss)

Department 20-35 & 20-70

	Budget 2021	Budget 2022	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel cost	1,648,244	1,572,343	(75,901)
Professional Services	29,400	29,400	-
Charges & Services	23,615	24,903	1,288
Materials & Supplies	10,007	8,022	(1,985)
Insurance	18,828	42,166	23,338
Utilities	1,200	1,200	-
Total Direct Operating Expenses	1,731,294	1,678,034	(53,260)
Net Operating Income (Loss)	\$ (1,731,294)	\$ (1,678,034)	\$ 53,260
Less other expenses, allocations, project			
Governance & Admin. Services	(502,160)	(528,889)	(26,729)
Eng/Tech Svcs/GIS Allocation	1,091,068	1,051,980	(39,088)
Project recovery - Water	436,278	490,352	54,074
Project recovery - Sewer	172,534	267,149	94,615
Project recovery - GSS/Parks/Rec	336,870	271,642	(65,228)
Project recovery-Operating	196,704	125,800	(70,904)
Special Studies			-
Blank			-
Total other expenses, allocations, project	1,731,294	1,678,034	(53,260)
Net Income before Other Non-Operating	\$ -	\$ -	\$ -

**Technical Services & GIS Net Operating
Income (Loss)
2022 Budget**

	Budget 2021	Budget 2022	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Flat Permit & Inspection Fees	\$ 47,380	\$ 41,502	\$ (5,878)
Permit & Inspect. Fees at Cost	-	-	-
Total revenue	47,380	41,502	(5,878)
Direct Operating Expenses			
Personnel cost	896,592	816,881	(79,711)
Professional Services	10,000	46,688	36,688
Charges & Services	67,808	74,466	6,658
Materials & Supplies	20,711	22,221	1,510
Insurance	20,948	18,933	(2,015)
Utilities	1,140	1,140	-
Total Direct Operating Expenses	1,017,199	980,329	(36,870)
Net Income (Loss)	\$ (969,819)	\$ (938,827)	\$ 30,992
Allocations			
Eng/Tech Svs/GIS Allocation	1,261,629	1,247,792	(13,837)
Governance & Admin. Services	(291,810)	(308,965)	(17,155)
	969,819	938,827	(30,992)
Net Income before Other Non-Operating	\$ -	\$ -	\$ -

Tahoe City Public Utility District
 Engineering Department
 2022 Budget
 Special Studies

	Budget 2021	** Budget 2022	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Professional Service	\$ 799,954	\$ 386,064	\$ (413,890)
Charges & Services	5,750	15,000	9,250
Total Direct Operating Expenses	805,704	401,064	(404,640)
Net Operating Income (Loss)	\$ (805,704)	\$ (401,064)	\$ 404,640

	** Budget 2022
Budget Summary by Project/Study	
Tahoe XC Lodge Replacement Project	\$ 27,610
District Water Rights	15,000
Tahoe City Lodge - Development Agreement	15,000
Tahoe City Lodge - Clubhouse Design Review	8,000
Administrative Facilities Master Plan - Consultant Services	155,454
Water Master Plans - Consultant Services	25,000
Conservancy Land Exchange - Multi parcel	18,500
NLT Active Recreation Facilities Assessment	68,500
AWIA Emergency Response Plan Update	1,000
2020 Urban Water Management Plan	5,000
NLT - Joint Sewer MP w/ NTPUD	50,000
TCGC Irrigation Assessment in Preliminary Design Report	12,000
Total	\$ 401,064

Tahoe City Public Utility District
 2022 Budget - Governance & Administrative Services
 Statement of Expenditures

	Budget 2021	Budget 2022	\$ Chg. Budget to Budget Inc. (Dec.)	% Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses				
Personnel cost	2,185,412	2,756,304	570,892	26.1%
Professional services	238,840	229,075	(9,765)	-4.1%
Charges and services	395,403	404,023	8,620	2.2%
Materials and supplies	161,948	80,275	(81,673)	-50.4%
Insurance	51,388	69,793	18,405	35.8%
Utilities	46,683	64,641	17,958	38.5%
Total Direct Operating Expenses	3,079,674	3,604,111	524,437	17.0%
Net Operating Income (Loss)	(3,079,674)	(3,604,111)	(524,437)	17.0%
Non Direct Operating Expenses				
Project recovery-Operating	27,482	(52,000)	(79,482)	-289.2%
Allocations				
Water	860,192	1,021,130	160,938	18.7%
Sewer	610,510	768,620	158,110	25.9%
Parks	314,896	558,069	243,173	77.2%
Recreation	151,003	175,338	24,335	16.1%
Golf & WSP	229,618	295,099	65,481	28.5%
Engineering	502,160	528,889	26,729	5.3%
Tech Services & GIS	291,810	308,966	17,156	5.9%
			-	#DIV/0!
Total other expenses, allocations, project	2,960,189	3,656,111	695,922	23.5%
Net Income before Other Non-Operating	\$ (92,003)	\$ -	\$ 92,003	n/a