

Tahoe City Public Utility District
Annual Budget
Fiscal Year 2014
Adopted
January 17, 2014
Celebrating 75 years of Service



TAHOE CITY PUBLIC UTILITY DISTRICT BOARD OF DIRECTORS



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Director of Parks and Recreation, Bob Bolton
Chief Financial Officer/ Treasurer, Ramona Cruz**

MISSION STATEMENT

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

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BUDGET MESSAGE

Fiscal Year 2014

To the Board of Directors of Tahoe City Public Utility District and to our Tax and Rate Payers -

Seventy five years ago, the first meeting of the Board of Directors of Tahoe City Public Utility District (TCPUD) took place. On April 11, 1939, E.H. Pomin, A.M. Henry and C.W. Vernon met and began the legacy of community service that continues today as TCPUD. Shortly after that first meeting, the Board of Directors called a May 23, 1939 special meeting to bond TCPUD for \$13,500 to purchase and improve the Tahoe City private water system. The community wanted improved service at a fair price. Over the decades since, TCPUD has grown both in size and breadth of services. The current book values of our TCPUD community assets exceed \$119 million. We have come a long way in continuing a culture of dedicated service for our community.

I am pleased to provide you with the Fiscal Year (FY) 2014 Annual Budget and the 2014 Capital Improvement Program for TCPUD. These spending plans reflect our commitment to provide a high level of service to our community's residents, rate payers, and visitors while carefully managing costs. Focused effort to maximize efficiencies has continued to keep costs down while preserving our organization's outstanding service and safety levels. This year's budget reflects a strong commitment to delivering timely capital projects by hiring a new full-time Associate Civil Engineer for project management. The budget also includes a new full-time Engineering Assistant to support the District's infrastructure asset mapping, geographic information systems (GIS) and utility location services (USA).

The 2014 operating budget is increasing 5.2% over 2013's budget. This is largely due to personnel costs rising, which includes the two new positions mentioned above and providing additional services to the community. These operating increases, while higher than the last few years, still remain lower than anticipated in our Utility Rate study. This has allowed our rates in both water and sewer to be less than the voter approved Proposition 218 process. Staff continues to implement cost controls and boost 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 and manage to reality. 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.

Financial Policies and Ordinances

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

- Ordinance 263- Water Ordinance Rules, Regulations, Rates and Charges Governing the Use, Operation and Management of the District Water System Facilities
- Ordinance 278-Sewer Rules, Regulations, Rates and Charges Governing the Use, Operation and Management of the District Sewer System Facilities
- Investment Policy
- Capitalization Policy
- General Fund Balances Policy
- Water System Acquisition Policy
- Delegation Guidelines
- Delegation of Authority to General Manager
- Technical Consultant Selection Policy Procedure

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.

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

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

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. In general, people will only spend discretionary 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. We are beginning to see our local economy return and are cautiously optimistic our community is moving in a positive direction.

Property Taxes, Rates and User Fees

Property tax represents 28.5% of TCPUD’s revenue from all sources and is projected to increase 4.2% based on the increases in the assessed valuation in the unincorporated areas of Placer County, California. Property tax is budgeted to fund 48.4% of capital and reserves, 15.2% for debt service, and 30.5% for Parks and 5.9% Recreation operations.

<u>Property Taxes</u>	<u>Budget</u>	<u>%</u>
Debt Service	\$ 820,873	15.2%
Parks	1,651,362	30.5%
Recreation	318,540	5.9%
Property Taxes to Capital and Reserves	<u>2,620,637</u>	<u>48.4%</u>
	<u>\$ 5,411,412</u>	<u>100.0%</u>

Water and Sewer rate revenues represent 56.3% of TCPUD’s revenue. Base fees for residential and commercial water remain unchanged to 2013. Consumption rates increased in the first two residential tiers and the first commercial tier. Sewer rates increased 5% overall. We are pleased that these rate increases are lower than those approved by the rate payers. See the write ups under the Water and Sewer Sections for further discussion.

TCPUD regularly evaluates its user rates to ensure we are assessing appropriate fees for the services and capital reinvestment we must provide. The 2014 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 2014 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 commercial base is 4% lower. The residential-tiered water rates on average are 25.0% below the voter-approved Proposition 218 residential-tiered water rates and the commercial water tiered rates are on average 30.0% below the Proposition 218 rates.

The residential and commercial sewer rates are both 24.2% below the voter-approved Proposition 218 rates.

Parks and Recreation revenue represents 5.0% of the TCPUD-wide revenue sources and is projected to increase by 8.9% from the 2013 budget largely due to kayak concession and to a lesser degree increased maintenance grant revenue, increased Lake Forest Boat Ramp usage, and golf course rental fees. Also, for FY 2014, 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. In 2013, the Board of Directors approved to increase the long-term capital reserves by \$1,316,169. This represents an increase of \$2,816,169 and 64.7% since 2009. The FY 2014 Budget plans for another increase to the overall reserves. The following table shows the 12/31/2013 reserves for TCPUD.

	Reserves 12/31/2013
<u>Long-term capital reserves</u>	
Parks	\$ 439,529
Vehicles - Parks	10,471
Sewer	1,997,395
Water	2,068,573
Vehicles - Water & Sewer	87,549
Subtotal long-term capital reserves	4,603,516
Water-Property Tax Reserves	1,562,653
Cash flow requirements	250,000
Emergencies	750,000
	\$ 7,166,169

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 while continuing to deliver safe and adequate water supply, collecting and exporting wastewater, planning capital projects, promoting and facilitating recreation activities, and maintaining quality parks and facilities for the community. The FY 2014 budget provides the financial resources necessary to meet these expectations.

The adopted budget also 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 2013 November Consumer Price Index for wage increases. 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 approved in 2002 is PERS 2.7% @ 55, Single Highest Year program.

On September 12, 2012, Governor Brown signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013. 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 law also calls for new members to pay 50 percent of the normal cost of benefits by 2018. The 2014 budget provides for two new employees subject to PEPRA. The pension plan is PERS 2.0% @ 62 formula.

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 2014 budget. During 2013 we encouraged employees to voluntarily switch to a lower-premium health insurance by establishing a Health Reimbursement Arrangement (HRA), and sharing the annual savings with the participating employees. In the 2014 Budget the planned HRA savings are not at the same level as in 2013 due to the lower-premium cost rising to a point that the diminished HRA savings.

In 2014, TCPUD will enter into union negotiations, the results of which will be implemented with the 2015 budget process. As part of the negotiations the TCPUD agreed to perform a compensation study. The 2014 budget plans also calls for an updated water & sewer rate study.

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 2014 capital budget and 5-year capital program have increased slightly over last fiscal year, primarily due to changes in water capital. The following table shows the 2014 capital plan by department. For detail capital budget information see Capital budget Section.

Tahoe City Public Utility District Capital Plan	
	2014
<u>District-Wide Capital</u>	
Governance & Support Services	\$ 43,500
Water	2,914,194
Sewer	2,022,361
Parks & Recreation Department	3,984,875
District-Wide Vehicles	156,700
Total District-Wide Capital	9,121,630
<u>Less Grant Funded Capital</u>	
Water Grant Capital	514,675
Parks Grant Capital	2,060,619
Parks Grant Capital-unsecured	993,282
Subtotal grant funded capital	3,568,576
<u>Net District Funded Capital</u>	
Governance & Support Services	43,500
Water	2,399,519
Sewer	2,022,361
Parks & Recreation Department	930,974
District-Wide Vehicles	156,700
Total District-Wide Funded Capital	\$ 5,553,054

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 2014 budget operating expense totals are \$8.7 million (excluding depreciation), which represents a 5.2% increase over the prior 2013 operating expense budget. The \$5.5 million TCPUD-funded capital budget for FY 2014 represents a 20.3% increase over the FY 2013 budget, while the 5-year capital improvement TCPUD-funded total is \$38.6 million, a 4.6% increase over last year's 5-year capital program.

I believe this budget emphasizes a strong 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,



Cindy Gustafson
General Manager



EXECUTIVE SUMMARY

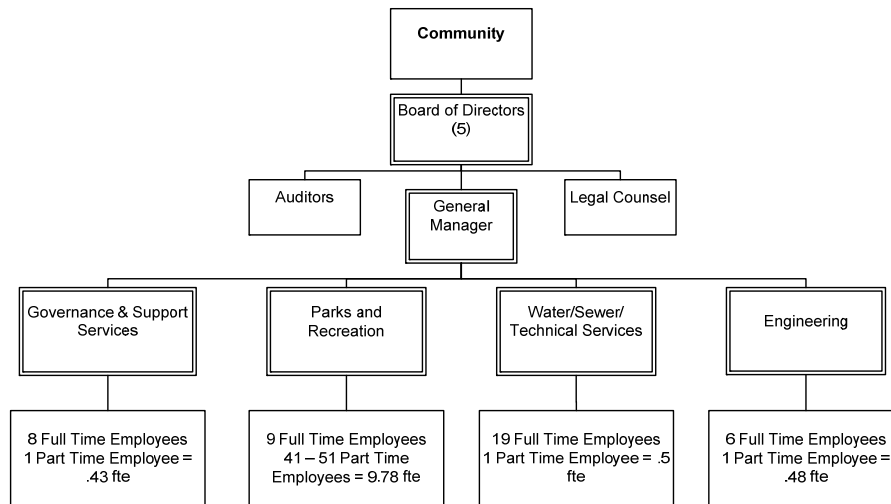
Overview of Tahoe City Public Utility District

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 choose 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 the TCPUD.

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

The boundaries of TCPUD lie within both Placer and El Dorado Counties; extending from Emerald Bay to Dollar Hill, and along the Truckee River to the Nevada County line. The service area is very large, encompassing over 31 square miles. The 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 the 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, 42 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 2014 Organizational Chart:



The following table shows the full-time equivalents (FTE) change budget on budget district wide and by department. The 2.75 FTE for full-time year round is a result of the following budget initiatives:

- To deliver the \$9.1 million capital plan the budget includes a newly created Associate Civil Engineer position.
- A newly created Engineering Assistant to address timely and accurate USA markings.
- We have reinstated the full-time Parks and Recreation Administrative Secretary removed from the 2012 budget. On a trial bases in 2013 we budgeted this position for half time. It became clear that this level of support did not meet the needs of the Parks and Recreation Department.

It should be noted that the 2013 district wide full-time year round 39.25 FTE included .25 FTE of a Senior Accountant who retired at the end of March 2013. Due to training there was overlap with the incoming person and the incumbent.

<u>District Wide</u>	<u>Budget 2013</u>	<u>Net Change Up (down)</u>	<u>Proposed Budget 2014</u>
Full-time year round	39.25	2.75	42.00
Part-time/Seasonal	<u>12.61</u>	<u>(1.42)</u>	<u>11.19</u>
Total District	<u>51.86</u>	<u>1.33</u>	<u>53.19</u>

<u>Department</u>	<u>Budget 12/31/2013</u>	<u>Net Change Up (down)</u>	<u>Proposed Budget 12/31/2014</u>
Water	7.41	(0.15)	7.26
Sewer	7.97	(0.42)	7.55
Engineering	2.74	0.52	3.26
Technical Services	3.65	0.15	3.80
Projects	1.90	0.60	2.50
Parks	11.48	0.80	12.28
Recreation	6.88	0.06	6.94
GS&S	9.83	(0.23)	9.60
Total Departments	<u>51.86</u>	<u>1.33</u>	<u>53.19</u>

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 2014.

Budget Operational Highlights

The TCPUD 2014 budget was adopted by the Board of Directors on January 17, 2014. It shows all revenue and expenditures combined by District wide, by Fund, and by Department. District wide results show operating revenue increases from prior year budget of 4.2% largely due to the sewer rate increases of 5% and kayak concession revenue. The 2014 budget expenses reflect an increase in operating expenses by 5.2%. The increase is largely due to the addition of two new positions to support capital projects and water and sewer operations. The 2014 budget includes a one-time cost for a classification and compensation study and a water and sewer rate study.

The 2014 capital budget is \$9.1 million with \$3.6 million identified for capital grants for a net cost of \$5.5 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 table shows the 2014 budget assumptions used to develop the operating budget:

General Economic Environment:

Consumer Price Index increase PROJECTED	2.3%
Placer County Investment earnings percentage	1.3%
LAIF investment earnings percentage	0.3%

Labor and Benefits:

Labor Costs

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

Minimum Wage	State effective date 7/1/2014 Up (\$1.00) --->	\$ 9.00
	Federal ---->	\$ 7.50

Benefits

-Medical Insurance at new PERS rates (Basic Sacramento rates)		
Choice		7.3%
Select		40.74%
-Fund full ARC rate for post-employment retirement medical benefits		\$ 242,825
-Dental self funded plan per employee & dependent(s)		\$ 1,500
-Vision self funded plan per employee & dependent(s)		\$ 350
-PERS Employer Paid Member Contribution Rate ---->	8%	Er pays ----> 1.5%
-PERS -Employer Retirement Pension Cost		
Classic (2.7% @ 55) employee rate: January - June		15.685%
Classic employee rate: July -December projected		16.600%
New (PEPRA 2% @ 62) employee rate: January - June	MM-->	6.25%
New (PEPRA)employee rate: July -December projected	MM-->	6.25%
-Worker's Compensation Premiums	Experience modification factor ---->	0.79
	(Decreased .01 from .80 in 2013 through 7/31/14)	
-Health Deferral		60% to 50%

Other Significant Rates:

Utilities rate increases

-Electric	U.S. EIA August 2013 Short-Term Outlook	To be updated -->	2.00%
-Natural gas	U.S. EIA August 2013 Short-Term Outlook		11.80%
-Telephone			
Land Line (AT&T and Utility Telephone)			
Cell Phone (Verizon)			0.00%
-Fuel	U.S. EIA August 2013 Short-Term Outlook -3.5%		0.00%

Insurance

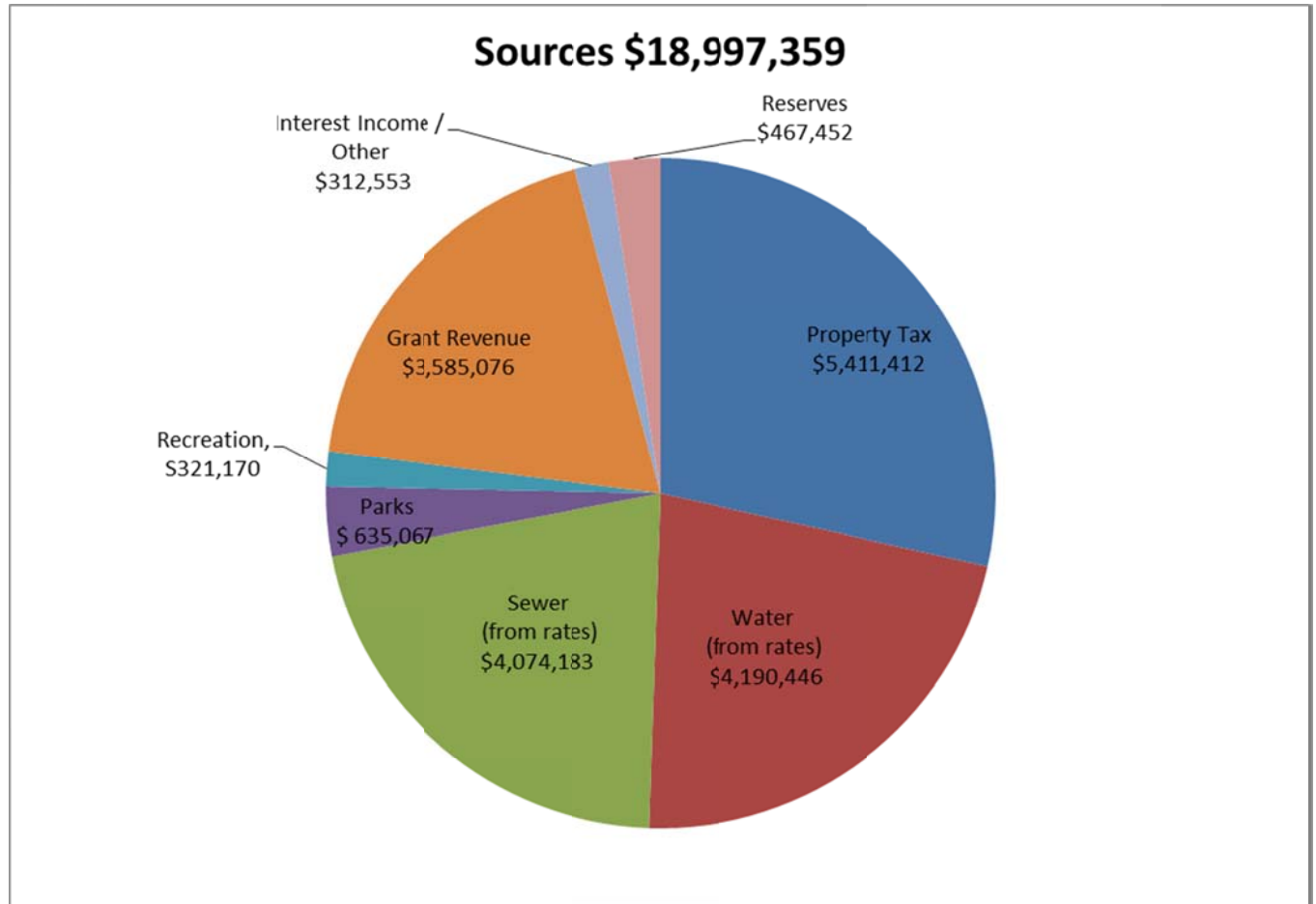
-Property (based on 1% of insurable value)	3.0%	\$ 41,298
-General liability	3.0%	\$ 102,348
-Earthquake/flood	5.0%	\$ 6,632

Postage	6.5%
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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 2014 budgeted sources of funds from all TCPUD's activities including capital grants in the amount of \$18,997,359.



Property tax is 28.5% of all sources and is the largest single source of revenue. We provided services in two counties and as such receive property tax revenue from Placer County and El Dorado County. Property tax revenue is budgeted to increase by 4.3% and is allocated for Parks operations (30.5%), Recreation (5.9%), capital (48.4%), and debt service (15.9%). Property tax revenue is based on the value of property in Placer County, California and El Dorado County, California, within TCPUD boundaries. It is the value upon which taxes are calculated. Taxable value is the base year value of the property (established per Proposition 13) plus the annual inflation factor, or current market value, whichever is lower. TCPUD shares in the property tax collected within its boundaries. The following pie chart shows how property tax is budgeted to be used.

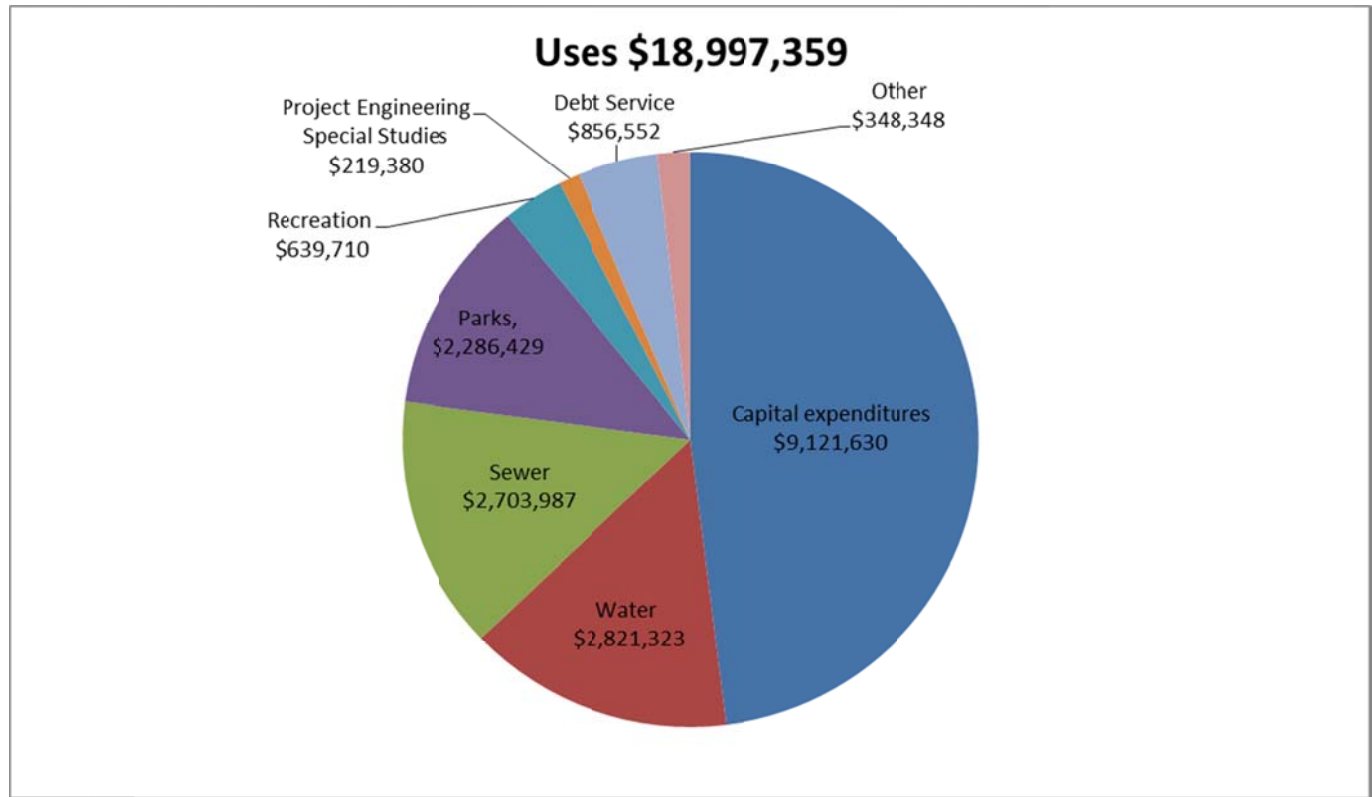


Water (22.1%) and sewer (21.4%) revenues together make up 43.5% of sources of funds for TCPUD. Water revenue is derived from the sale of water to residential and commercial customers by charging a base rate on meter size and consumption usage through a tiered rate structure. Sewer revenue is based on connections per residential customer or the number of fixtures for commercial customers.

Grant revenue earmarked for capital expenditures is 18.9% 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 designated for grant revenue.

Parks (3.3%) and Recreation (1.7%) revenue make up 5.0% of the total sources of funds and derives its income from user fees and facility rentals. The 2014 Budget calls for a drawdown of reserves in the amount of \$467,452, or 2.5% of sources of revenue to balance the budget. This is contributed to the large 2014 capital plan.

The following chart shows the 2014 budgeted uses of funds from all TCPUD's operating areas including capital, debt service and other uses in the amount of \$18,997,359.



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 as low as possible. To deliver the \$9.1 million capital plan the budget includes a newly created Associate Civil Engineer position. Also, included is a newly created Engineering Assistant to address timely and accurate USA markings.

Debt Administration

At the end of 2013 the TCPUD had total long-term debt outstanding of \$4.8 million and during 2014 will pay down long-term debt by \$704,629. The Bank of America 2004 loan used to finance water and sewer capital projects is scheduled to be paid off in July 2014. There is no new borrowing planned in 2014. The following table shows the scheduled 2014 debt service payments.

<u>Debt Service</u>	<u>Maturity</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Bank of America	2014	4.500%	72,708	2,463	75,171
Zions Bank 2M	2017	4.300%	211,596	36,586	248,182
Sidewalk Imp Bonds	2019	2.001%	12,513	1,502	14,015
Bank of America	2019	4.050%	261,377	73,150	334,527
Series C Bonds	2021	1.898%	39,579	5,378	44,957
State Revolving Fund	2028	1.800%	106,856	32,848	139,704
Total Debt Expenditures			\$ 704,629	\$ 151,927	\$ 856,556

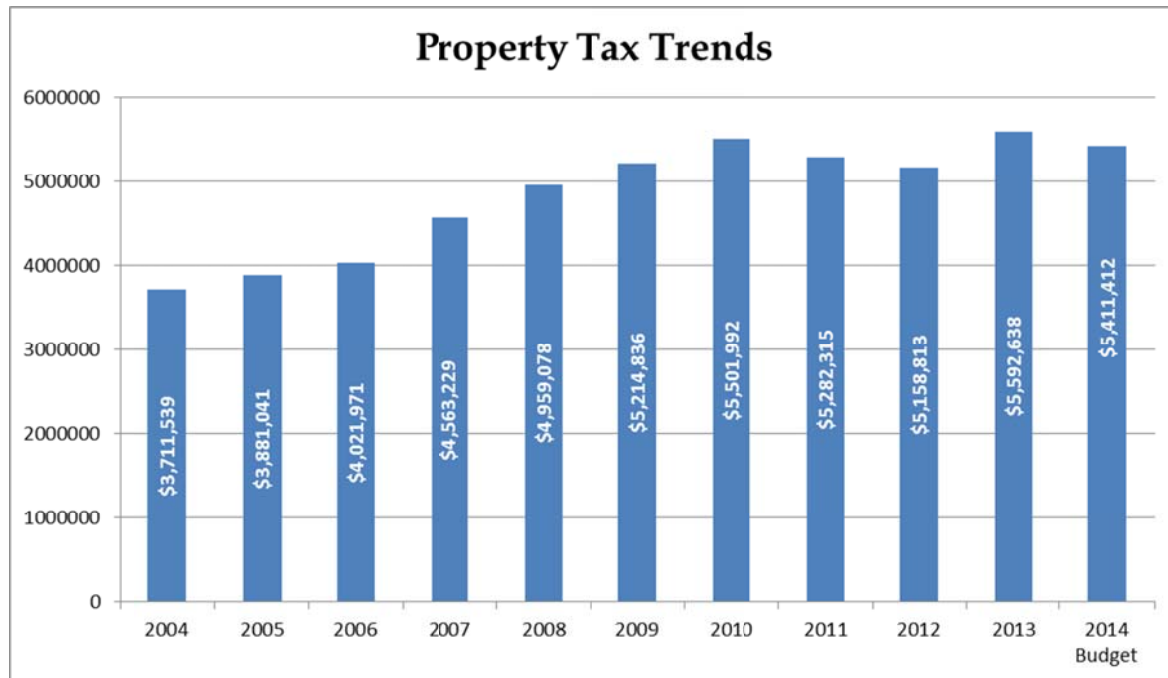
Economic Factors and the 2014 Budget

Property taxes are a significant source of revenue for the TCPUD and represents 28.5% of TCPUD's revenue from all sources and is projected to increase 4.2% based on the increases in the assessed valuation in the unincorporated areas of Placer and El Dorado County, California.

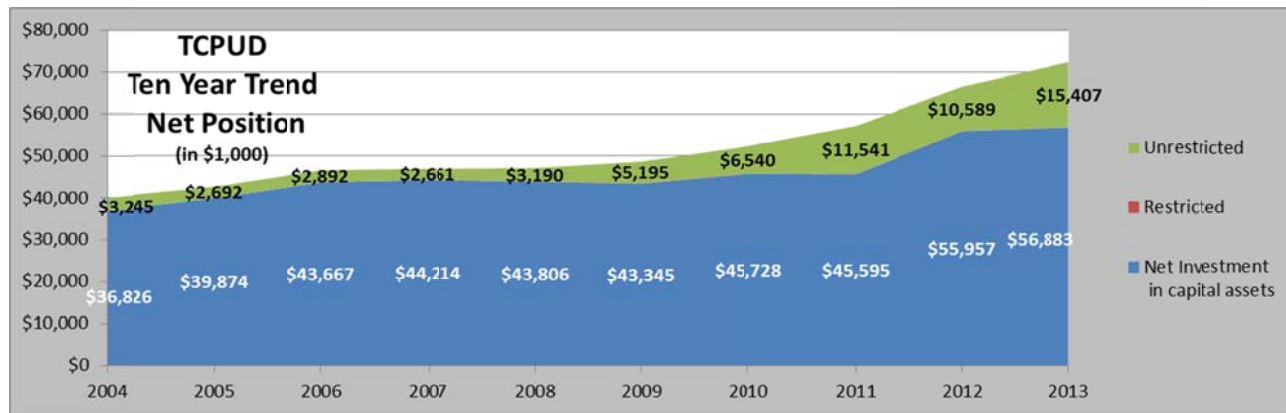
This revenue source in past years grew relatively rapidly due to average annual growth in assessed values. We've seen approximately 5.3% over the last 10 years, 1.5% over five years, 3.8% increase from 2013 to 2014. Under California property tax law, assessed value growth is capped at 2%, but when real estate is sold, it is assessed for the new owner based on the purchase price.

Around 2010 began a downward trend in the housing market and the national and local residential real estate markets slowed and so property tax followed. The assessed values are recovering and we are cautiously optimistic that assessed values are leveling out.

The following Property Tax table shows the last 10 years of actual property tax and the 2014 budget.



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



On 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 and completed construction of the system. The budget reflects operational cost to operate and maintain the Lake Forest System.

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 will be hiring two new positions in 2014.

The TCPUD has been approached by the customers or owners of several private water companies seeking to be acquired. In all cases significant capital upgrades would be required to bring these water systems into compliance with TCPUD standards. It is often difficult for these systems to obtain financing for upgrades due to their small size. It is probable 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. As of June 30, 2012 the funded ratio of the entire pool is 72.5%. The TCPUD has already negotiated for employees to contribute a larger share of required pension contributions and address 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 2014 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.

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2014 BUDGET ALL DISTRICT COMBINED BUDGET



Left to right (Jess Weigel, TCPUD staff and Judy Friedman, TCPUD Board of Director)

The following two pages are the budget schedules for All District Combined by Departments and All District Combined by Expense Category. The both show the results of the 2014 for all of TCPUD. Both budget schedules' results are the same and provide a different view into TCPUD budget numbers. The schedules are presented side by side for comparison purposes and ease of use between them.

All District Combined by Department

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

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
<u>Operating Revenues</u>					
Water Department	\$ 4,079,306	\$ 4,257,089	\$ 4,305,409	\$ 4,257,626	\$ 537
Sewer Department	3,578,335	3,857,602	3,876,854	4,156,616	299,014
Parks Department	1,885,276	2,087,305	1,866,849	2,286,429	199,124
Recreation Department	844,886	650,350	591,375	639,710	(10,640)
Property Taxes for Capital and Reserves	2,381,131	2,360,907	2,793,100	2,620,637	259,730
Total Operating Revenue	12,768,934	13,213,253	13,433,587	13,961,018	747,765
<u>Operating Expenses (Excluding Depreciation)</u>					
Water Department	2,537,235	2,843,151	2,755,186	2,821,323	(21,828)
Sewer Department	2,508,233	2,564,328	2,438,468	2,703,987	139,659
Parks Department	1,885,276	2,087,305	1,866,849	2,286,429	199,124
Recreation Department	844,886	650,350	591,375	639,710	(10,640)
Special Studies - Engineering, Net	-	60,000	-	70,850	10,850
Project Engineering - Net of Recovery	93,311	34,437	51,755	148,530	114,093
Total Operating Expenses	7,868,941	8,239,571	7,703,633	8,670,829	431,258
Net Operating Income	4,899,993	4,973,682	5,729,954	5,290,189	316,507
<u>Non-Operating</u>					
Revenues	194,098	128,925	176,758	127,260	(1,665.00)
Expenses	(291,125)	(318,458)	(318,458)	(348,348)	(29,890.00)
Total Non-Operating Income (Expense)	(97,027)	(189,533)	(141,700)	(221,088)	(31,555.00)
Surplus (Deficit) Before Debt & Capital	4,802,966	4,784,149	5,588,254	5,069,101	284,952
Debt Service Revenue	1,146,738	991,804	958,490	856,553	(135,251)
Principal Payments	(908,088)	(796,035)	(760,086)	(675,797)	120,238
Interest Expense	(203,854)	(163,722)	(166,356)	(141,553)	22,169
Principal Payments- Utility Fund	(34,796)	(32,047)	(32,048)	(39,202)	(7,155)
Net Debt	-	-	-	-	-
Capital Expenditures	(9,522,334)	(6,636,775)	(3,561,729)	(9,121,630)	(2,484,855)
Less: Grant Funded Project Reimbursements	6,672,363	2,021,828	2,373,136	3,585,076	1,563,248
Net District Funded Capital	(2,849,971)	(4,614,947)	(1,188,593)	(5,536,554)	(921,607)
Non Operating Transfers from/ (to) GF	-	2,000,000	-	-	(2,000,000)
Non Operating Trf to (from) Utility Fund	-	(2,000,000)	-	-	2,000,000
Total Surplus(Deficit)	\$ 1,952,995	\$ 169,202	\$ 4,399,661	\$ (467,452)	\$ (636,654)
<u>Recap by Fund</u>					
Water	\$ 847,308	\$ 607,787	\$ 1,027,351	\$ (1,165,428)	\$ (1,773,215)
Sewer	583,711	46,088	985,819	(736,535)	(782,623.00)
General Fund	521,976	(484,673)	2,386,491	1,434,511	1,919,184.00
Total Surplus(Deficit)	\$ 1,952,995	\$ 169,202	\$ 4,399,661	\$ (467,452)	\$ (636,654)
Total Debt Outstanding	\$ 5,607,376	\$ 4,782,631	\$ 4,827,963	\$ 4,112,964	\$ (669,667)
Total Property Tax	\$ 5,269,085	\$ 5,176,125	\$ 5,192,731	\$ 5,411,412	\$ 235,287

All District Combined by Expense Category

All District Combined by Expense Category
Net Operating, Change in Net Position, and Surplus (Deficit)

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 8,053,153	\$ 8,513,821	\$ 8,552,513	\$ 8,741,378	\$ 227,557
Flat Permit & Inspection Fees	34,725	35,000	35,578	36,000	1,000
Permit & Inspect. Fees at Cost	19,648	17,500	15,345	17,000	(500)
Connection Fees	51,490	22,000	33,000	30,000	8,000
Tax Revenue	1,775,913	1,859,280	1,476,194	1,969,902	110,622
Sidewalk Assessment Revenue	-	-	19,184	19,184	19,184
Grant Revenue	316,184	381,665	314,075	353,137	(28,528)
Other	147,579	94,780	194,597	209,630	114,850
Total Revenues	10,398,692	10,924,046	10,640,486	11,376,231	452,185
Operating Expenses					
Personnel cost	5,711,097	5,812,857	5,547,261	6,161,891	349,034
Professional Services	319,434	468,800	278,714	529,639	60,839
Charges & Services	935,783	948,474	851,127	980,544	32,070
Materials & Supplies	857,897	973,949	985,419	1,089,493	115,544
Insurance	109,101	148,403	146,035	147,003	(1,400)
Utilities	460,217	483,689	458,206	460,736	(22,953)
Governance & Support Services	(92,003)	(92,002)	(92,006)	(91,989)	13
Project recovery	(421,695)	(432,898)	(471,123)	(570,638)	(137,740)
Depreciation	1,439,192	1,138,143	1,406,040	1,520,362	382,219
Total Operating Expenses	9,319,023	9,449,415	9,109,673	10,227,041	777,626
Net Operating Income	1,079,669	1,474,631	1,530,813	1,149,190	(325,441)
Non-Operating Revenue and Expenses					
Property Tax	2,381,131	2,360,907	2,793,100	2,620,637	259,730
Property Tax used for Debt Service	1,112,041	955,938	923,437	820,873	(135,065)
Interest Income	70,636	55,000	91,380	65,400	10,400
Assessment	34,697	35,866	35,053	35,680	(186)
Proceeds from asset Sales	25,150	13,500	23,714	720	(12,780)
Other	98,313	60,426	61,665	61,140	714
Pension Asset Amortization	(197,594)	(225,458)	(225,458)	(254,412)	(28,954)
County Collection Fee	(93,531)	(93,000)	(93,000)	(93,936)	(936)
Interest Expense	(203,854)	(163,722)	(166,356)	(141,553)	22,169
Debt Service - Principal	(908,088)	(796,035)	(760,086)	(675,797)	120,238
Principal Payments- Utility Fund	(34,796)	(32,047)	(32,048)	(39,202)	(7,155)
Total Non-Operating Revenue (Expenses)	2,284,105	2,171,375	2,651,401	2,399,550	228,175
Net Income before Other Non-Operating	3,363,774	3,646,006	4,182,214	3,548,740	(97,266)
Other Non Operating					
Capital Grant Revenue	6,542,320	2,021,828	2,372,330	3,585,076	1,563,248
Contributed Capital	130,043	-	806	-	-
Capital outlay	(6,092,228)	(1,287,571)	(431,370)	(4,083,375)	(2,795,804)
Non Operating Transfers from/ (to) GF	-	2,000,000	-	-	(2,000,000)
Non Operating Transfers to (from) Utility Fund	-	(2,000,000)	-	-	2,000,000
Change in Fund Balance / Net Position	3,943,909	4,380,263	6,123,980	3,050,441	(1,329,822)
Adjustments for Cash Flow					
Depreciation	1,439,192	1,138,143	1,406,040	1,520,362	382,219
Capital expenditures	(3,430,106)	(5,349,204)	(3,130,359)	(5,038,255)	310,949
Total Adjustments for Cash Flow	(1,990,914)	(4,211,061)	(1,724,319)	(3,517,893)	693,168
Total Surplus(Deficit)	\$ 1,952,995	\$ 169,202	\$ 4,399,661	\$ (467,452)	\$ (636,654)
Recap by Fund					
Water	\$ 847,308	\$ 607,787	\$ 1,027,351	\$ (1,165,428)	\$ (1,773,215)
Sewer	583,711	46,088	985,819	(736,535)	(782,623)
General Fund	521,976	(484,673)	2,386,491	1,434,511	1,919,184
Total Surplus(Deficit)	\$ 1,952,995	\$ 169,202	\$ 4,399,661	\$ (467,452)	\$ (636,654)
Total Debt Outstanding	\$ 5,607,376	\$ 4,782,631	\$ 4,827,963	\$ 4,112,963	\$ (669,668)
Total Property Tax	\$ 5,269,085	\$ 5,176,125	\$ 5,192,731	\$ 5,411,412	\$ 235,287

The following budget schedule shows the budgeted uses for the 2014 tax revenue budget.

Tax Revenue Schedule

Tahoe City Public Utility District
2014 Tax Revenue Budget
Uses

	2013 Jan-Dec Budget	2013 Jan-Dec Projection	Percent Change	2014 Jan-Dec Budget	Projection vs. Budget Percent Change
General Tax Revenue					
Placer County	4,169,723	4,185,322	0.4%	4,301,028	2.8%
El Dorado County	1,006,402	1,007,409	0.1%	1,110,384	10.2%
Total General	<u>\$ 5,176,125</u>	<u>\$ 5,192,731</u>	<u>0.3%</u>	<u>\$ 5,411,412</u>	<u>4.2%</u>

	2013 Jan-Dec Budget	Percent of General	2013 Jan-Dec Projection	Percent of General	2014 Jan-Dec Budget	Percent of Tax Revenue
General for Debt Service	955,938	18.5%	923,437	17.8%	820,873	15.2%
Parks	1,521,180	29.4%	1,218,719	23.5%	1,651,362	30.5%
Recreation	338,100	6.5%	257,475	5.0%	318,540	5.9%
Property Taxes to Capital and Reserves	2,360,907	45.6%	2,793,100	53.8%	2,620,637	48.4%
	<u>\$ 5,176,125</u>	<u>100.0%</u>	<u>5,192,731</u>	<u>100.0%</u>	<u>\$ 5,411,412</u>	<u>100.0%</u>

UTILITY FUND



McKinney Water District Intertie

UTILITY FUND

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

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Utility Fund Budget Schedules

The following budget schedule shows the results of water, sewer, engineering, technical services, engineering projects, and special studies combined.

Utility Fund Net Operating, Change in Net Position, and Surplus (Deficit)					
	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 7,506,553	\$ 8,009,911	\$ 8,053,259	\$ 8,264,629	\$ 254,718
Flat Permit & Inspection Fees	34,725	35,000	35,578	36,000	1,000
Permit & Inspect. Fees at Cost	19,648	17,500	15,345	17,000	(500)
Connection Fees	51,490	22,000	33,000	30,000	8,000
Grant Revenue	-	71,700	-	35,850	(35,850)
Other	49,004	30,280	45,080	66,613	36,333
Total revenue	7,661,420	8,186,391	8,182,262	8,450,092	263,701
Operating Expenses					
Personnel cost	1,814,531	1,918,939	1,786,703	1,951,058	32,119
Professional Services	22,968	17,000	15,482	50,000	33,000
Charges & Services	434,610	391,957	381,363	387,563	(4,394)
Materials & Supplies	403,564	460,699	530,152	530,987	70,288
Insurance	37,941	52,073	51,291	50,618	(1,455)
Utilities	266,293	271,154	269,060	271,300	146
Governance & Support Services	985,250	1,036,996	1,009,093	1,051,279	14,283
Project recovery	(131,587)	(95,000)	(129,250)	(132,340)	(37,340)
Depreciation	1,439,192	1,138,143	1,406,040	1,520,362	382,219
Engineering Allocation	1,308,989	1,519,799	1,331,515	1,620,075	100,276
Total Operating Expenses	6,581,751	6,711,760	6,651,449	7,300,902	589,142
Net Operating Income	1,079,669	1,474,631	1,530,813	1,149,190	(325,441)
Non-Operating Revenue and Expenses					
Property Tax	19,951	16,606	16,606	23,290	6,684
Interest Income	70,904	50,000	86,380	60,000	10,000
Assessment	21,664	21,663	21,664	21,665	2
Proceeds from asset Sales	24,850	7,500	23,414	360	(7,140)
Other	97,570	60,126	60,050	60,060	(66)
Pension Asset Amortization	(126,392)	(117,653)	(117,653)	(149,856)	(32,203)
Interest Expense	(6,819)	(6,222)	(6,222)	(5,752)	470
Total Non-Operating Revenue (Expenses)	101,728	32,020	84,239	9,767	(22,253)
Net Income before Other Non-Operating	1,181,397	1,506,651	1,615,052	1,158,957	(347,694)
Other Non Operating					
Capital Grant Revenue	2,196,289	1,390,332	2,153,679	496,175	(894,157)
Contributed Capital	79,043	-	806	-	-
Non Operating Transfers from/ (to) GF	-	2,000,000	-	-	(2,000,000)
Change in Net Position	3,456,729	4,896,983	3,769,537	1,655,132	(3,241,851)
Adjustments for Cash Flow					
Depreciation	1,439,192	1,138,143	1,406,040	1,520,362	382,219
Pension Asset Amortization	-	-	-	-	-
Debt Service Principal	(34,796)	(32,047)	(32,048)	(39,202)	(7,155)
Capital expenditures	(3,430,106)	(5,349,204)	(3,130,359)	(5,038,255)	310,949
Total Adjustments for Cash Flow	(2,025,710)	(4,243,108)	(1,756,367)	(3,557,095)	686,013
Total Surplus(Deficit)	\$ 1,431,019	\$ 653,875	\$ 2,013,170	\$ (1,901,963)	\$ (2,555,838)
Recap by Department					
Water	847,308	607,787	1,027,351	(1,165,428)	(1,773,215)
Sewer	583,711	46,088	985,819	(736,535)	(782,623)
Total Surplus(Deficit)	\$ 1,431,019	\$ 653,875	\$ 2,013,170	\$ (1,901,963)	(2,555,838)

The following schedule shows only Water and Sewer Departments through net operating income without the engineering allocation.

Water and Sewer Operating and Net Income					\$ Chg
	Actual	Budget	Projected	Budget	2014 Bud to
	2012	2013	2013	2014	Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 7,506,553	\$ 8,009,911	\$ 8,053,259	\$ 8,264,629	\$ 254,718
Connection Fees	51,490	22,000	33,000	30,000	8,000
Other	45,224	30,280	45,080	66,613	36,333
Total revenue	7,603,267	8,062,191	8,131,339	8,361,242	299,051
Operating Expenses					
Personnel cost	1,814,531	1,918,939	1,786,703	1,951,058	32,119
Professional Services	22,968	17,000	15,482	50,000	33,000
Charges & Services	434,610	391,957	381,363	387,563	(4,394)
Materials & Supplies	403,564	460,699	530,152	530,987	70,288
Insurance	37,941	52,073	51,291	50,618	(1,455)
Utilities	266,293	271,154	269,060	271,300	146
Governance & Support Services	985,250	1,036,996	1,009,093	1,051,279	14,283
Project recovery	(131,587)	(95,000)	(129,250)	(132,340)	(37,340)
Depreciation	1,418,551	1,131,403	1,381,020	1,496,134	364,731
Total Operating Expenses	5,252,121	5,185,221	5,294,914	5,656,599	471,378
Net Operating Income	\$ 2,351,146	\$ 2,876,970	\$ 2,836,425	\$ 2,704,643	\$ (172,327)
Recap by Department					
Water	\$ 1,359,365	\$ 1,470,358	\$ 1,400,325	\$ 1,251,611	(218,747)
Sewer	991,781	1,406,612	1,436,100	1,453,032	46,420
Net Operating Income	\$ 2,351,146	\$ 2,876,970	\$ 2,836,425	\$ 2,704,643	\$ (172,327)

The following schedule shows the department expenses for water and sewer budget on budget. The increases in each department are primarily due to additional depreciation allocation. Other minor increases include personnel costs, and material and supplies. Professional Services includes a one-time cost of \$25,000 for the water and sewer rate study.

Water and Sewer Expenses by Department	Budget			
	2013	2014	Inc. (Dec.)	%
Water Production 20.11	\$ 1,087,021	\$ 1,128,248	\$ 41,227	3.8%
Storage, Transmission and Distribution 20.12	1,673,460	1,851,267	177,807	10.6%
Sewer Pump Stations 20.21	925,502	1,096,658	171,156	18.5%
Sewer Line Maintenance 20.22	1,489,276	1,527,791	38,515	2.6%
Sewer Joint Facilities 20.23	9,962	52,635	42,673	428.4%
Total	\$ 5,185,221	\$ 5,656,599	\$ 471,378	9.1%

The following schedule shows the Water and Sewer Departments FTE budget on budget change. The decrease in part time / seasonal is a combination of reduced hours and reallocating hours to a newly full-time year round Engineering Assistant to address timely and accurate USA markings.

Full Time Equivalents (FTE)	Budget		Change in	
	2013	2014	FTE	%
Full Time Year Round	13.84	14.31	0.47	3.4%
Part Time / Seasonal	1.54	0.50	(1.04)	-67.5%
	15.38	14.81	(0.57)	-3.7%

The following Water and Sewer budget schedule shows the 2014 operating budget for water and sewer separately.

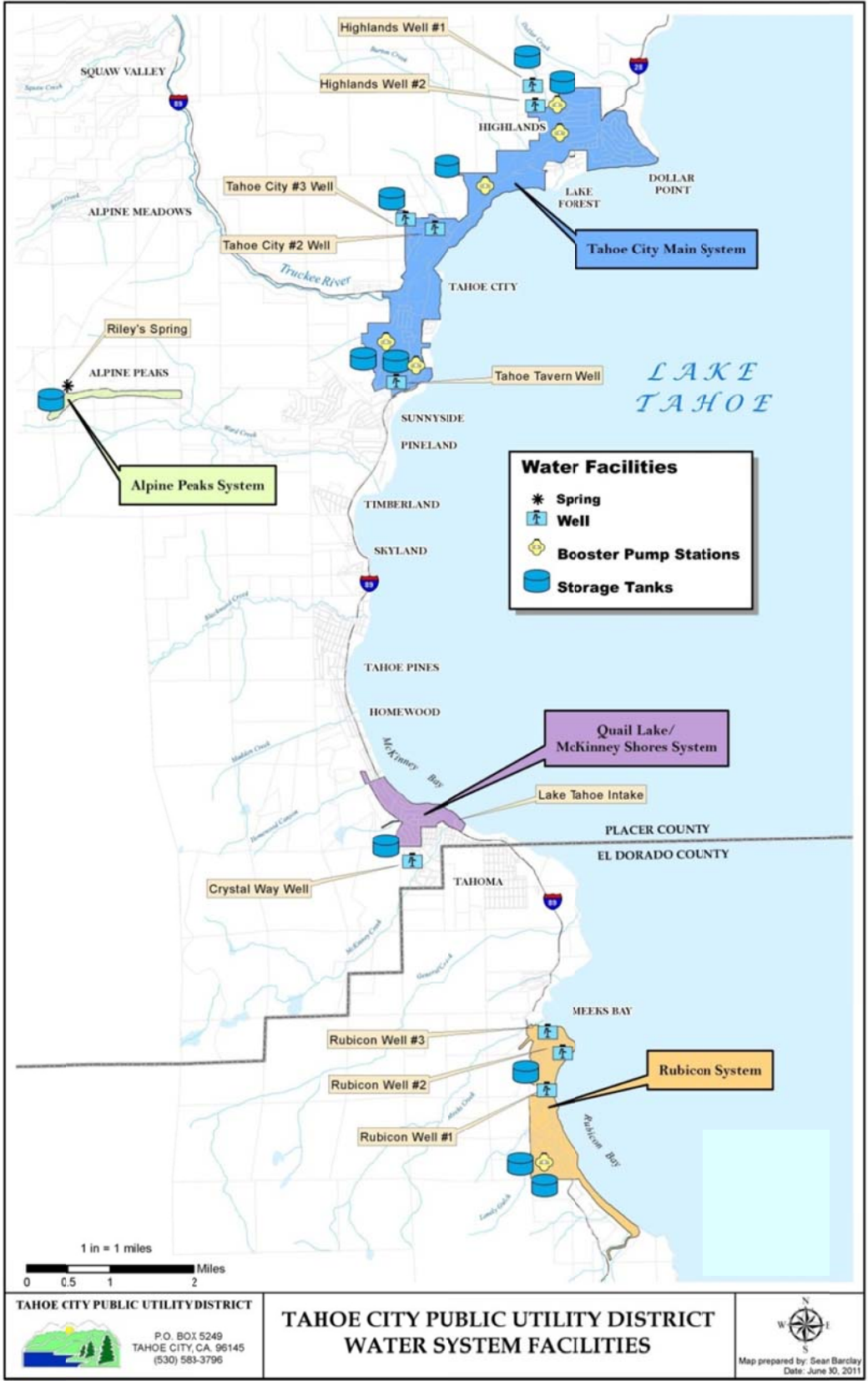
Water and Sewer
2014 Budget
Net Operating Income

	Water (Depts 11-12)	Sewer (Depts 21-23)	Total Water and Sewer
Revenues			
User Fees	\$ 4,190,446	\$ 4,074,183	\$ 8,264,629
Connection Fees	15,000	15,000	30,000
Other	25,680	40,933	66,613
Total revenue	4,231,126	4,130,116	8,361,242
Operating Expenses			
Personnel cost	880,836	1,070,222	1,951,058
Professional Services	35,500	14,500	50,000
Charges & Services	180,620	206,943	387,563
Materials & Supplies	276,038	254,949	530,987
Insurance	24,625	25,993	50,618
Utilities	194,600	76,700	271,300
Governance & Support Services	520,196	531,083	1,051,279
Project recovery	(10,000)	(122,340)	(132,340)
Depreciation	877,100	619,034	1,496,134
Capital outlay	-	-	-
Total Operating Expenses	2,979,515	2,677,084	5,656,599
Net Operating Income	\$ 1,251,611	\$ 1,453,032	\$ 2,704,643

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Water



TAHOE CITY PUBLIC UTILITY DISTRICT
 P.O. BOX 5249
 TAHOE CITY, CA. 96145
 (530) 583-3796

TAHOE CITY PUBLIC UTILITY DISTRICT WATER SYSTEM FACILITIES

Map prepared by: Sean Barclay
 Date: June 30, 2011

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 2014 Priorities

Department Specific Priorities

- Focus on possible water company acquisition projects
- Plan for all impacts and projects related to water system acquisitions

Operational and Project Priorities

- Complete scheduled capital and operational projects
- Provide increased support and management for capital projects, water system acquisitions and master planning
- Assist Engineering Department with absorbing USA Marking Task
- Provide smooth transition for Technical Services moving back to Utilities Department oversight
- Review and recommend Utilities related content updates and changes to District website

Department Objectives

- Proactively address utility reliability through monitoring and updated infrastructure
- Maintain current 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 4,188 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.

Expenses by Category	Budget		Inc. (Dec.)	%
	2013	2014		
Personnel cost	\$ 1,001,588	\$ 880,836	\$ (120,752)	-12%
Professional Services	17,000	35,500	18,500	109%
Charges & Services	155,108	180,620	25,512	16%
Materials & Supplies	240,235	276,038	35,803	15%
Insurance	26,927	24,625	(2,302)	-9%
Utilities	193,930	194,600	670	0%
Total	\$ 1,634,788	\$ 1,592,219	\$ (42,569)	-3%

Personnel costs are budgeted to decrease by approximately \$120,000 due to a reduction in number of seasonal hires as well as a shift of labor resources to the Sewer Department and Capital Projects. Minor increases in operating expenses are shown in Professional Services due to the addition of a Sewer and Water Rate Study, Materials and Supplies due to added material purchases and costs and Charges and Services primarily due to increasing paving costs for repair work and added water quality testing for all water sources. All changes combined result in a net \$42,659 decrease budget on budget.

Full Time Equivalents (FTE)	Budget		Change in	
	2013	2014	FTE	%
Full Time Year Round	6.64	7.01	0.37	5.6%
Part Time / Seasonal	0.77	0.25	(0.52)	-67.5%
	7.41	7.26	(0.15)	-2.0%

Revenue and Rates

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

	Budget 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)	%
User Fees	\$ 4,146,559	\$ 4,145,446	\$ (1,113)	0.0%
Water Sales to TCPUD Parks Dept.	45,000	45,000	-	0.0%
Connection Fees	12,000	15,000	3,000	25.0%
Celluar Antenna Lease	17,280	17,280	-	0.0%
	10,000	8,400	(1,600)	-16.0%
Total	\$ 4,230,839	\$ 4,231,126	\$ 287	0.0%

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 4,188 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. The residential base rate is at the adopted Proposition 218.

<u>3/4" base water connection</u>	Budget		Increase	%
	2013	2014		
Residential	\$ 55.00	\$ 55.00	\$ -	0%
Commercial	\$ 67.00	\$ 67.00	\$ -	0%

<u>3/4" base water connection</u>	Approved Rolled Back Rates		Increase	%
	Prop 218	Rolled Back		
Residential	\$ 55.00	\$ 55.00	\$ -	0%
Commercial	\$ 70.00	\$ 67.00	\$ (3.00)	-4%

The following table compares 2013 tiered consumption rates to the 2014

<u>Tiered Consumption</u>	Approved Rolled Back Rates		Increase	%
	2013	2014		
<u>Residential - per 1,000 gallons</u>				
0 -- 8,000	\$ 1.45	\$ 1.75	\$ 0.30	21%
8,001 -- 20,000	\$ 2.05	\$ 2.50	\$ 0.45	22%
20,001 -- 40,000	\$ 3.65	\$ 3.65	\$ -	0%
in excess of 40,001 gallons	\$ 8.25	\$ 8.25	\$ -	0%
<u>Commercial - per 1,000 gallons</u>				
0 -- 8,000	\$ 4.35	\$ 5.00	\$ 0.65	15%
in excess of 8,001 gallons	\$ 5.70	\$ 5.70	\$ -	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, 2014.

<u>Tiered Consumption</u>	Approved Rolled Back Rates		Increase	%
	Prop 218	Rolled Back		
<u>Residential - per 1,000 gallons</u>				
0 -- 8,000	\$ 2.80	\$ 1.75	\$ (1.05)	-38%
8,001 -- 20,000	\$ 3.65	\$ 2.50	\$ (1.15)	-32%
20,001 -- 40,000	\$ 4.70	\$ 3.65	\$ (1.05)	-22%
in excess of 40,001 gallons	\$ 9.00	\$ 8.25	\$ (0.75)	-8%
<u>Commercial - per 1,000 gallons</u>				
0 -- 8,000	\$ 7.60	\$ 5.00	\$ (2.60)	-34%
in excess of 8,001 gallons	\$ 7.60	\$ 5.70	\$ (1.90)	-25%

Adopted Water Rates

TAHOE CITY PUBLIC UTILITY DISTRICT 2012 WATER RATES STARTING WITH THE APRIL 1, 2014 BILLING			
WATER SERVICE SIZE	RESIDENTIAL	COMMERCIAL	CONNECTION FEES
	MONTHLY BASE RATES	MONTHLY BASE RATES	
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	\$ 1.75		
8,001 -- 20,000	\$ 2.50		
20,001 -- 40,000	\$ 3.65		
in excess of 40,001 gallons	\$ 8.25		
COMMERCIAL - per 1,000 gallons			
0 -- 8,000	\$ 5.00		
in excess of 8,001 gallons	\$ 5.70		
PRIVATE FIRE SYSTEM (sprinklers) SIZES VARY (size based on point of connection)	\$ 28.00/inch		\$ 1,200.00
FIRE HYDRANT (on private property) SIZES VARY (size based on point of connection)	\$ 28.00/inch		\$ 1,200.00
<i>NOTE: The majority of residential customers have a 3/4" service size.</i>			

Water Budget Schedules

Water Summary Operating and Net Income

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 3,989,833	\$ 4,191,559	\$ 4,217,367	\$ 4,190,446	\$ (1,113)
Connection Fees	25,300	12,000	17,500	15,000	3,000
Other	36,986	27,280	45,080	25,680	(1,600)
Total revenue	4,052,119	4,230,839	4,279,947	4,231,126	287
Operating Expenses					
Personnel cost	922,347	1,001,588	923,960	880,836	(120,752)
Professional Services	19,955	17,000	15,482	35,500	18,500
Charges & Services	143,250	155,108	147,700	180,620	25,512
Materials & Supplies	234,267	240,235	312,752	276,038	35,803
Insurance	19,709	26,927	26,522	24,625	(2,302)
Utilities	200,051	193,930	193,760	194,600	670
Governance & Support Services	523,294	546,533	540,130	520,196	(26,337)
Project recovery	(131,587)	(15,000)	(45,000)	(10,000)	5,000
Depreciation	761,468	594,160	764,316	877,100	282,940
Total Operating Expenses	2,692,754	2,760,481	2,879,622	2,979,515	219,034
Net Operating Income	\$ 1,359,365	\$ 1,470,358	\$ 1,400,325	\$ 1,251,611	\$ (218,747)

Utility Fund
Water Production 20.11

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$3,989,833	\$4,191,559	\$4,217,367	\$4,190,446	\$ (1,113)
Connection Fees	25,300	12,000	17,500	15,000	3,000
Other	36,986	27,280	45,080	25,680	(1,600)
Total revenue	4,052,119	4,230,839	4,279,947	4,231,126	287
Operating Expenses:					
Personnel cost	498,075	444,077	451,618	428,724	(15,353)
Professional Services	2,316	-	1,482	10,750	10,750
Charges & Services	77,739	82,815	76,500	88,886	6,071
Materials & Supplies	73,808	79,480	71,752	84,103	4,623
Insurance	8,955	12,226	12,042	12,420	194
Utilities	140,707	145,674	145,160	146,800	1,126
Governance & Support Services	247,861	255,507	252,885	252,542	(2,965)
Project recovery	(131,587)	(10,000)	(45,000)	(10,000)	-
Depreciation	123,248	77,242	99,360	114,023	36,781
Total Operating Expenses	1,041,122	1,087,021	1,065,799	1,128,248	41,227
Net Operating Income	<u>\$3,010,997</u>	<u>\$3,143,818</u>	<u>\$3,214,148</u>	<u>\$3,102,878</u>	<u>\$ (40,940)</u>

Utility Fund
Storage, Transmission and Distribution 20.12

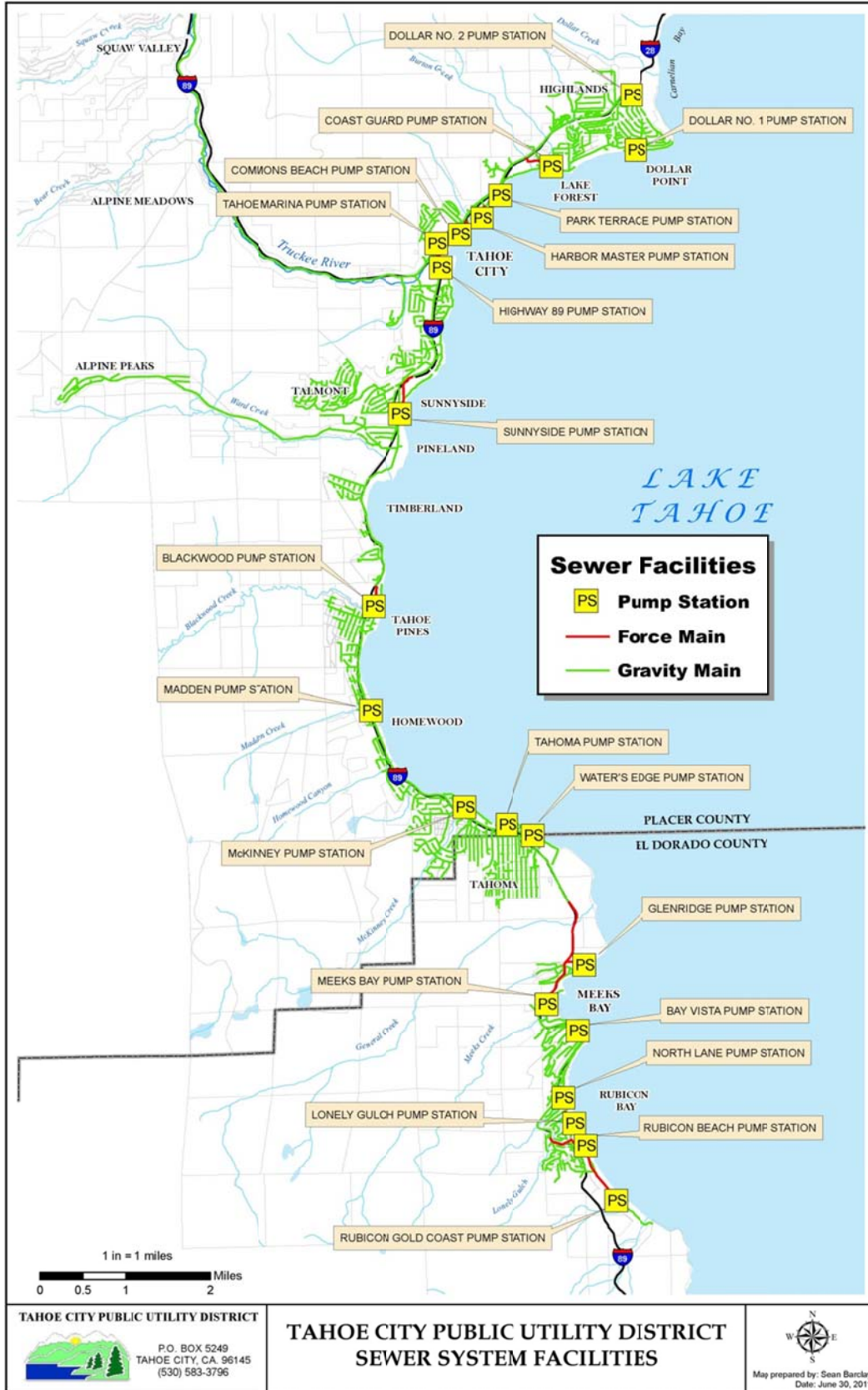
	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Operating Expenses:					
Personnel cost	424,272	557,511	472,342	452,112	(105,399)
Professional Services	17,639	17,000	14,000	24,750	7,750
Charges & Services	65,511	72,293	71,200	91,734	19,441
Materials & Supplies	160,459	160,755	241,000	191,935	31,180
Insurance	10,754	14,701	14,480	12,205	(2,496)
Utilities	59,344	48,256	48,600	47,800	(456)
Governance & Support Services	275,433	291,026	287,245	267,654	(23,372)
Project recovery	-	(5,000)	-	-	5,000
Depreciation	638,220	516,918	664,956	763,077	246,159
Total Operating Expenses	1,651,632	1,673,460	1,813,823	1,851,267	177,807
Net Operating Income	<u>\$(1,651,632)</u>	<u>\$(1,673,460)</u>	<u>\$(1,813,823)</u>	<u>\$(1,851,267)</u>	<u>\$(177,807)</u>

2014 Water Capital Improvements

Below is 2014 year 1 of a 5 year capital plan for the Water Department. The primary focus of the capital plan in 2014 is the Grouse Drive and Upper Ellis Road water line replacement, Tahoe City Well No. 1 replacement, West Lake Tahoe Regional Water Treatment Plant, and Bunker Water Tank Replacement. The remainder of the projects focuses on distribution system improvements to improve fire flows, and replacing or rehabilitating aging and/or leaking infrastructure. More detail information on the capital plan can be found in the 2014 Capital Budget and Five-Year Capital Plan Section.

					Budget 2014		
				Upgrade / Replacement	Water System	Project Phase	Project Budget
PROGRAMATIC PROJECTS	Asset Category						
	Public Projects Relocations/Upgrades (EIP)	DIST	REPLACE	ALL	P&D/CONST	\$	9,700
SUBTOTAL							\$ 9,700
ENGINEERING PROJECTS							
8150	Lake Forest Water System Replacement	DIST	UPGRADE	TC	CONST	\$	11,750
	Lake Forest Water System - Private Service Relocations	DIST	UPGRADE	TC	CONST	\$	7,263
	Lake Forest Water System - Abandon Existing LFWC Facilities	DIST	UPGRADE	TC	CONST	\$	50,000
8119	Four Season Tank Line Replacement	TRANS	REPLACE	TC	CONST	\$	3,373
8137	Woodview to Woodhill Water Main Connection	DIST	UPGRADE	TC			
8155	Tahoma Meadows Mutual Water Co	TRANS	UPGRADE	NEW	CONST	\$	1,734
8407	Admin Building TRPA BMP Project (42.5% Water Share)	S&S, TRANS	REPLACE	ALL	CONST	\$	84,776
8158	Dollar II Service Line Replacements	DIST	REPLACE	TC	CONST	\$	120,660
8160	Highway 89 Conductor Casing Crossings	TRANS	UPGRADE	ALL	P&D/CONST	\$	75,000
8156	Grouse Drive WLR	TRANS	REPLACE	MQ	P&D/CONST	\$	554,170
	Upper Ellis Road WLR	TRANS	REPLACE	MQ			
8157	TC Well No. 1 (Bunker) Replacement	SOURCE	REPLACE	TC	P&D/CONST	\$	629,650
8126	West Lake Tahoe Regional Water Treatment Plant	SOURCE	UPGRADE	MQ	P&D/CONST	\$	787,324
8151	Bunker Water Tank Replacement	STORAGE	REPLACE	TC	P&D	\$	448,550
	Highlands Easements Service Line Replacements	DIST	REPLACE	TC	P&D	\$	55,044
SUBTOTAL							\$ 2,829,294
OPERATIONAL PROJECTS							
8159	Safeway and Lighthouse Meter Install	DIST	UPGRADE	TC	CONST	\$	16,200
NA	Maintenance Yard Fencing Replacement (25% Water Share)	EQUIPMENT	REPLACE		CONST	\$	10,000
8139	Miscellaneous Fire Hydrant Installations	DIST	UPGRADE	ALL	CONST	\$	10,000
8161	Rubicon Tank No. 1 Interior Coating	STORAGE	REPLACE	RU	P&D	\$	39,000
SUBTOTAL							\$ 75,200
GRAND TOTAL EXPENDITURE							\$ 2,914,194
Grant Funding Offset (Round 4 Federal Omnibus) \$102,513 (Bunker Tank)							\$ 102,513
El Dorado							\$ 18,000
Outside Funding for McKinney-Quail Secondary Source (Assume 50% of Expenses)							\$ 393,662
NET TOTAL EXPENDITURE							\$ 2,400,019

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 2014 Priorities

Department Specific Priorities

- Complete Televising of 20% of District Sewer Mains
- Complete hydro cleaning of 50% of District Sewer Mains
- Complete inspection of the JSF Burton Creek Siphon

Operational and Project Priorities

- Complete scheduled capital and operational projects
- Provide support and management for capital projects and master planning
- Assist Engineering Department with absorbing USA Marking Task
- Provide smooth transition for Technical Services moving back to Utilities Department oversight
- Review and recommend Utilities related content updates and changes to District website

Department Objectives

- Proactively address utility reliability through monitoring and updated infrastructure
- Maintain current 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		Inc. (Dec.)	%
	2013	2014		
Personnel cost	917,351	1,070,222	152,871	16.7%
Professional Services	-	14,500	14,500	n/a
Charges & Services	236,849	206,943	(29,906)	-12.6%
Materials & Supplies	220,464	254,949	34,485	15.6%
Insurance	25,146	25,993	847	3.4%
Utilities	77,224	76,700	(524)	-0.7%
Total	\$ 1,477,034	\$ 1,649,307	\$ 172,273	12%

Personnel costs are budgeted to increase by approximately \$152,871 primarily due to a shift of labor resources from the water department to the sewer department. Other notable changes are a decrease in Charges and Services due to a shift to in-house Sewer TV Work and an increase in Materials and Supplies due to added paving costs. Professional Services increase is for a one-time cost to do a water and sewer study.

Sewer staffing levels are budgeted slightly lower than 2013 with a drop of 0.42 FTE due to the reduction in the number of part time employees.

Full Time Equivalents (FTE)	Budget		Change in	
	2013	2014	FTE	%
Full Time Year Round	7.20	7.30	0.10	1.4%
Part Time / Seasonal	0.77	0.25	(0.52)	-67.5%
	7.97	7.55	(0.42)	-5.3%

Revenue and Rates

The following table show what makes up the sewer revenue:

	Budget		Inc. (Dec.)	%
	2013	2014		
User Fees	\$ 3,818,352	\$ 4,074,183	\$ 255,831	6.7%
Connection Fees	10,000	15,000	5,000	50.0%
Other	3,000	40,933	37,933	1264.4%
Total	\$ 3,831,352	\$ 4,130,116	\$ 298,764	7.8%

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.

Adopted Sewer Rates

TAHOE CITY PUBLIC UTILITY DISTRICT
2014 SEWER RATES
STARTING WITH THE APRIL 1, 2014 BILLING

SEWER SERVICE DESCRIPTION	UNIT DESCRIPTION	SEWER RATES (PER MONTH)	SEWER RATES (PER QUARTER)	CONNECTION FEES
RESIDENTIAL	dwelling unit	\$ 36.34	\$ 109.02	\$ 1,000.00
MOTEL W/O KITCHEN	motel unit	\$ 14.79	\$ 44.38	\$ 395.00
MOTEL W/KITCHEN	motel unit	\$ 15.76	\$ 47.27	\$ 435.00
SEATING - OUTSIDE/BAR SEATS	per seat	\$ 1.01	\$ 3.03	\$ 25.00
SEATING - INSIDE	per seat	\$ 2.02	\$ 6.07	\$ 50.00
LAUNDRY - PER MACHINE < 10 LBS	per machine	\$ 7.39	\$ 22.16	\$ 200.00
HOTEL W/BATHROOM	motel unit	\$ 14.79	\$ 44.38	\$ 395.00
HOTEL W/O BATHROOM	motel unit	\$ 9.33	\$ 27.99	\$ 250.00
CAMPSITE W/SEWER	each	\$ 18.33	\$ 54.98	\$ 490.00
CAMPSITE W/O SEWER	each	\$ 15.76	\$ 47.27	\$ 435.00
SNACKBAR	each	\$ 54.62	\$ 163.85	\$ 1,475.00
SERVICE STATION	each	\$ 54.62	\$ 163.85	\$ 1,475.00
BEAUTY / BARBER SHOP (per chair)	each chair, min 2	\$ 19.69	\$ 59.06	\$ 980.00
THEATRE	each	\$ 109.18	\$ 327.54	\$ 2,945.00
BOAT PUMP	each	\$ 54.62	\$ 163.85	\$ 1,475.00
FOOD SERVICE ESTAB LIC	each service counte	\$ 24.20	\$ 72.60	
SWIMMING POOL/SPA BACKWASH	per filter	\$ 18.33	\$ 84.98	\$ 440.00
UNCLASSIFIED SEWER	as determined	as determined	as determined	as determined
.5 SEWER UNIT (1-10 FIXTURES)	each	\$ 18.33	\$ 54.98	\$ 500.00
1.0 SEWER UNIT (11-20 FIXTURES)	each	\$ 36.34	\$ 109.02	\$ 1,000.00
COMM'CL NON-REST < 1,000 SQ FT	each	\$ 36.34	\$ 109.02	\$ 1,000.00
COMM'CL NON-REST > 1,000 SQ FT	each	\$ 18.33	\$ 54.98	\$ 500.00

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

Sewer Budget Schedules

Sewer Net Operating Income

	Actual 2012	Budget 2013	Projected 2013	Proposed Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 3,516,720	\$ 3,818,352	\$ 3,835,892	\$ 4,074,183	\$ 255,831
Connection Fees	26,190	10,000	15,500	15,000	5,000
Other	8,238	3,000	-	40,933	37,933
Total revenue	3,551,148	3,831,352	3,851,392	4,130,116	298,764
Operating Expenses					
Personnel cost	892,184	917,351	862,743	1,070,222	152,871
Professional Services	3,013	-	-	14,500	14,500
Charges & Services	291,360	236,849	233,663	206,943	(29,906)
Materials & Supplies	169,297	220,464	217,400	254,949	34,485
Insurance	18,232	25,146	24,769	25,993	847
Utilities	66,242	77,224	75,300	76,700	(524)
Governance & Support Services	461,956	490,463	468,963	531,083	40,620
Project recovery	-	(80,000)	(84,250)	(122,340)	(42,340)
Depreciation	657,083	537,243	616,704	619,034	81,791
Total Operating Expenses	2,559,367	2,424,740	2,415,292	2,677,084	252,344
Net Operating Income	\$ 991,781	\$ 1,406,612	\$ 1,436,100	\$ 1,453,032	\$ 46,420

Utility Fund
Sewer Pump Stations 20.21

	Actual 2012	Budget 2013	Projected 2013	Proposed Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 3,496,650	\$ 3,815,352	\$ 3,835,892	\$ 4,074,183	\$ 258,831
Connection Fees	26,190	10,000	15,500	15,000	5,000
Other	8,238	3,000	-	-	(3,000)
Total revenue	3,531,078	3,828,352	3,851,392	4,089,183	260,831
Operating Expenses:					
Personnel cost	424,966	406,114	380,506	525,781	119,667
Professional Services	1,175	-	-	7,250	7,250
Charges & Services	101,990	125,002	112,323	127,339	2,337
Materials & Supplies	57,905	82,802	75,100	88,651	5,849
Insurance	8,248	11,331	11,161	13,249	1,918
Utilities	59,125	67,924	67,600	67,800	(124)
Governance & Support Services	208,060	231,738	215,592	276,073	44,335
Project recovery	-	(80,000)	(84,250)	(102,340)	(22,340)
Depreciation	112,595	80,591	92,508	92,855	12,264
Total Operating Expenses	974,064	925,502	870,540	1,096,658	171,156
Net Operating Income	\$ 2,557,014	\$ 2,902,850	\$ 2,980,852	\$ 2,992,525	\$ 89,675

Utility Fund
Sewer Line Maintenance 20.22

	Actual 2012	Budget 2013	Projected 2013	Proposed Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Operating Expenses:					
Personnel cost	459,471	506,192	478,141	530,275	24,083
Professional Services	1,838	-	-	7,250	7,250
Charges & Services	177,743	110,997	119,900	56,604	(54,393)
Materials & Supplies	105,388	134,732	141,000	152,068	17,336
Insurance	9,888	13,678	13,473	12,605	(1,073)
Utilities	6,174	8,300	7,500	7,800	(500)
Governance & Support Services	253,896	258,725	253,371	255,010	(3,715)
Project recovery	-	-	-	(20,000)	(20,000)
Depreciation	544,488	456,652	524,196	526,179	69,527
Capital outlay	-	-	-	-	-
Total Operating Expenses	1,558,886	1,489,276	1,537,581	1,527,791	38,515
Net Operating Income	\$ (1,558,886)	\$ (1,489,276)	\$ (1,537,581)	\$ (1,527,791)	\$ (38,515)

Utility Fund
Sewer Joint Facilities 20.23

	Actual 2012	Budget 2013	Projected 2013	Proposed Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 20,070	\$ 3,000	\$ -	\$ -	\$ (3,000)
Other	-	-	-	40,933	40,933
Total revenue	20,070	3,000	-	40,933	37,933
Operating Expenses:					
Personnel cost	7,747	5,045	4,096	14,166	9,121
Charges & Services	11,627	850	1,440	23,000	22,150
Materials & Supplies	6,004	2,930	1,300	14,230	11,300
Insurance	96	137	135	139	2
Utilities	943	1,000	200	1,100	100
Total Operating Expenses	26,417	9,962	7,171	52,635	42,673
Net Operating Income	\$ (6,347)	\$ (6,962)	\$ (7,171)	\$ (11,702)	\$ (4,740)

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. The increase shown for the 2014 budget is primarily due to the inspection of the Burton Creek Siphon Facility.

2014 Sewer Capital Improvements

Below is 2014 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 2014 is the Tahoe City Residential Sewer System Rehabilitation commencing with planning and design work in 2014. 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. More detail information on the capital plan can be found in the 2014 Capital Budget and Five-Year Capital Plan Section.

		Asset Category	Upgrade or Replacement	Budget 2014	
				Project Phase	Project Budget
PROGRAMATIC PROJECTS					
8350	Line Replacement/Sliplining	Collection	Replacement	P&D/CONST	\$ 125,000
NA	Public Projects Relocations/Upgrades (EIP)	All	Replacement	P&D/CONST	\$ 97,800
SUBTOTAL					\$ 222,800
ENGINEERING PROJECTS					
8407	Admin Building TRPA BMP Project (42.5% Sewer Share)	All	Upgrade	CONST	\$ 84,776
8330	WS Export Truckee River Crossing Repair	Transmission	Replacement	P&D	\$ 413,915
8315	Tahoe City Residential Sewer System Rehabilitation	Collection	Replacement	P&D/CONST	\$ 285,225
	Jackpine Drive SLR	Collection	Replacement		
	Pioneer Drive SLR	Collection	Replacement		
8358	Golf Course SLR	Collection	Replacement	P&D	\$ 93,345
8331	Dollar/Edgewater Lakefront SLR	Collection	Replacement	P&D	\$ 168,480
8356	Beach (Juile) Lane Paving and BMPs	Transmission	Upgrade	CONST	\$ 18,880
8360	Dollar 1 (Edgewater) Backup Power	Transmission	Upgrade	P&D/CONST	\$ 120,360
8357	Emergency Bypass Facilities (Pump Stations)	Transmission	Upgrade	P&D	\$ 129,720
	Emergency Bypass Facilities (Force Mains)	Transmission	Upgrade		
	Satellite Pump Station Overflow Wet Wells	Transmission	Upgrade		
SUBTOTAL					\$ 1,394,261
OPERATIONAL PROJECTS					
8314	Pump Station Flow Meters	Transmission	Replacement	CONST	\$ 56,300
8316	Blackwood Pump & Control Upgrades	Transmission	Upgrade	P&D/CONST	\$ 14,000
8317	Madden Pump & Control Upgrades	Transmission	Upgrade	P&D/CONST	\$ 15,000
8345	Satellite Pump Station Controls	Transmission	Replacement	P&D/CONST	\$ 73,000
8334	Transfer Switch Replacement	Transmission	Replacement	P&D/CONST	\$ 51,000
8332	Marina Backup Power	Transmission	Upgrade	P&D/CONST	\$ 34,000
NA	Portable Pump	Equipment	Upgrade	PURCH	\$ 40,000
NA	Bypass Trailer	Equipment	Upgrade	PURCH	\$ 40,000
NA	Spill Response Trailer	Equipment	Upgrade	PURCH	\$ 25,000
NA	Glenridge Pump Station Access Road Paving (Dist. Share)	Transmission	Upgrade	PURCH	\$ 15,000
NA	Second Mainline Camera for TV Van	Equipment	Upgrade	PURCH	\$ 20,000
NA	Lateral TV Camera For TV Van	Equipment	Upgrade	PURCH	\$ 12,000
NA	Maintenance Yard Fencing Replacement (25% Sewer Share)	Equipment	Replacement	PURCH	\$ 10,000
		All	Replacement		
SUBTOTAL					\$ 405,300
GRAND TOTAL EXPENDITURES				2014	\$ 2,022,361

TECHNICAL SERVICES

Technical Services:

- Integrate our plan review process in to Placer and El Dorado Counties online processes
- Revise/Streamline annual backflow testing notification procedures and letters
- Big Chief Sewer Lift Station - complete development/maintenance agreement and inspect construction
- Inspect cross-connection Risk Category 1 and 2 commercial properties and bring into compliance
- Target FSEs in Harbor Master flow basin for reducing FOG buildup at TCPUD pump station
- Continue developing Technical Services webpage content
- Generate an action plan for addressing residential cross-connection surveys received to date
- Develop FAQs and improved handouts to improve customer knowledge and service

Summary of Operations

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.

Overall cost are increasing 8.9% due to General personnel cost increase due to cost of living adjustments, merit increases, health care cost increases, increased training cost, increased software and maintenance cost of multi-user license and Tokay Navigator fix data line.

Technical Services	Budget		Inc. (Dec.)	%
	2013	2014		
Personnel cost	461,206	487,093	\$ 25,887	5.6%
Professional Services	6,400	3,000	\$ (3,400)	-53.1%
Charges & Services	23,169	35,602	\$ 12,433	53.7%
Materials & Supplies	14,133	13,621	\$ (512)	-3.6%
Insurance	10,917	11,632	\$ 715	6.5%
Utilities	1,500	600	\$ (900)	-60.0%
Governance & Support Services	172,949	183,420	\$ 10,471	6.1%
Depreciation	6,740	24,228	\$ 17,488	259.5%
Total	\$ 697,014	\$ 759,196	\$ 62,182	8.9%

Personnel cost increase of \$25,887 is a result of cost of living adjustments, merit increases, health care cost increases, and corrections of various benefits.

Full Time Equivalent (FTE)	Budget		Change in	
	2013	2014	FTE	%
Full Time Year Round	4.00	4.00	-	0.0%
	4.00	4.00	-	0.0%

Technical Services Budget Schedule

Utility Fund Technical Services Dept. 20.30

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
Flat Permit & Inspection Fees	\$ 34,725	\$ 35,000	\$ 35,578	\$ 36,000	\$ 1,000
Permit & Inspect. Fees at Cost	19,648	15,000	15,345	17,000	2,000
Total revenue	54,373	50,000	50,923	53,000	3,000
Operating Expenses:					
Personnel cost	420,245	461,206	447,899	487,093	25,887
Professional Services	2,510	6,400	200	3,000	(3,400)
Charges & Services	16,349	23,169	17,897	35,602	12,433
Materials & Supplies	9,441	14,133	9,924	13,621	(512)
Insurance	8,984	10,917	10,866	11,632	715
Utilities	1,574	1,500	585	600	(900)
Governance & Support Services	167,208	172,949	162,478	183,420	10,471
Project recovery	(13,545)	-	-	-	-
Depreciation	20,641	6,740	25,020	24,228	17,488
Total Operating Expenses	633,407	697,014	674,869	759,196	62,182
Net Operating Income	\$ (579,034)	\$ (647,014)	\$ (623,946)	\$ (706,196)	\$ (59,182)

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.

2014 Priorities

Engineering:

- Create an informal bidding policy and procedure
- Hire and train new full-time Associate Civil Engineer for project management
- Complete the Parks & Facilities GIS mapping and database
- Progress the Utilities Computerized Maintenance Management System (CMMS) system to the next level
- Implement Parks and Facilities Computerized Maintenance Management System (CMMS)
- Develop Parks & Facilities Asset Replacement Value and begin Asset Management Plan
- Continue participation in the SR89/Fanny Bridge Project and other local projects and planning efforts
- Continue updating District Engineering Standards (Construction Details & Specifications)
- Continue developing Engineering and Project webpage content
- Begin Rubicon Water System Model and Master Plan

Summary of Operations

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

2014 Budget - All Engineering Combined Operating and Net Income

	Engineering Dept. 20.35	Projects Dept. 20.70	Special Studies Dept. 20.36	Total Engineering
Revenues				
Grant Revenue	-	-	35,850	35,850
Total revenue	-	-	35,850	35,850
Operating Expenses				
Personnel cost	437,237	439,867	-	877,104
Professional Services	26,700	-	106,700	133,400
Charges & Services	36,937	-	-	36,937
Materials & Supplies	11,314	400	-	11,714
Insurance	11,960	-	-	11,960
Governance & Support Services	175,729	146,561	-	322,290
Project recovery	(70,000)	(438,298)	-	(508,298)
Total Operating Expenses	629,877	148,530	106,700	885,107
Net Operating Income	\$ (629,877)	\$ (148,530)	\$ (70,850)	\$ (849,257)

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 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 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 following tables show the budget on budget change by expense category.

Engineering Cost	Budget		Inc. (Dec.)	%
	2013	2014		
Personnel cost	705,192	877,104	\$ 171,912	24.4%
Professional Services	152,700	133,400	\$ (19,300)	-12.6%
Charges & Services	28,963	36,937	\$ 7,974	27.5%
Materials & Supplies	9,050	11,714	\$ 2,664	29.4%
Insurance	11,366	11,960	\$ 594	5.2%
Utilities	650	-	\$ (650)	-100.0%
Governance & Support Services	259,502	322,290	\$ 62,788	24.2%
Project recovery	(337,898)	(508,298)	\$ (170,400)	50.4%
Total	\$ 829,525	\$ 885,107	\$ 55,582	6.7%

Engineering Cost	Budget		Inc. (Dec.)	%
	2013	2014		
Engineering	\$ 497,175	\$ 524,148	\$ 26,973	5.4%
Special Studies	131,700	106,700	\$ (25,000)	-19.0%
Projects	279,046	440,267	\$ 161,221	57.8%
Governance & Support Services	259,502	322,290	\$ 62,788	24.2%
Project recovery	(337,898)	(508,298)	\$ (170,400)	50.4%
Total	\$ 829,525	\$ 885,107	\$ 55,582	6.7%

Personnel cost increase of \$171,912 is largely due to the addition of a new Associate Civil Engineering position to support capital project delivery. The remaining personnel cost increases are a result of cost of living adjustments, merit increases, health care cost increases, pension, and other benefits.

The following full time equivalents table combines Engineering and the Projects Departments and compares to the 2013 budget. Overall, FTE increases by 0.92 mostly due to the addition of the new Associate Civil Engineering position as mentioned above. Other smaller impacts are due to allocation of a small portion of the Engineering Systems Coordinator time to Parks Department and to Governance Support Services.

<u>Full Time Equivalents (FTE)</u>	<u>Budget</u>		<u>Change in</u>	
	<u>2013</u>	<u>2014</u>	<u>FTE</u>	<u>%</u>
Full Time Year Round	4.16	5.08	0.92	22.1%
Part Time / Seasonal	0.48	0.48	-	0.0%
	4.64	5.56	0.92	19.8%

Below is the Engineering’s Department 2014 capital project priority list:

Parks / Water / Sewer Capital Projects

- Dollar II Water Service Line Replacements (Construction)
- Lake Forest Boat Ramp Rehabilitation (Construction)
- Highway 89 Water Line Conductor Casing Crossings (Construction)
- Homewood Bike Trail (Final Design/Construction)
- Upper Ellis Road and Grouse Drive Water Line Replacements (Final Design/Construction)
- West Shore Export Truckee River Crossing Rehabilitation (Final Design/Permitting)
- West Lake Tahoe Regional Water Treatment Plant (Final Design/Permitting/Funding)
- Tahoe City Well No. 1 (Bunker) Replacement (Final Design/Construction)
- Bunker Water Tank Replacement (Design and Permitting)
- Tahoe City Sewer System Rehabilitation (Design and Permitting)
- Truckee River Bike Trail Access Improvements (Final Design/Construction)
- Truckee River Bike Trail Pavement Rehabilitation (Final Design/Construction)
- Dollar-Edgewater Sewer Line Protection (Design and Permitting)
- Administrative Building and Yard BMP Compliance (Construction)
- Tahoe City Golf Course BMPs (Final Design/Construction)
- Tahoe City Golf Course Improvements (Bocce, Signage, Clubhouse)
- Highlands Easement Service Line Replacements (Design and Permitting)
- Emergency Sewer Bypass Facilities (Satellite/Main/Force Main)
- Kilner Park Tennis Court Repair
- Tahoe Cedars/Madden Creek Water Co. Acquisitions & Projects

Engineering Budget Schedules

Utility Fund Engineering Department Engineering Dept. 20.35					\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
	Actual 2012	Budget 2013	Projected 2013	Budget 2014	
Revenues					
Permit & Inspect. Fees at Cost	\$ -	\$ 2,500	\$ -	\$ -	\$ (2,500)
Total revenue	-	2,500	-	-	(2,500)
Operating Expenses:					
Personnel cost	422,853	427,096	398,721	437,237	10,141
Professional Services	15,730	21,000	34,140	26,700	5,700
Charges & Services	8,300	28,813	20,321	36,937	8,124
Materials & Supplies	5,824	8,650	7,869	11,314	2,664
Insurance	6,514	11,366	11,366	11,960	594
Utilities	192	250	-	-	(250)
Governance & Support Services	141,096	166,213	157,494	175,729	9,516
Project recovery	(1,377)	-	-	(70,000)	(70,000)
Total Operating Expenses	599,132	663,388	629,911	629,877	(33,511)
Net Operating Income	<u>\$ (599,132)</u>	<u>\$ (660,888)</u>	<u>\$ (629,911)</u>	<u>\$ (629,877)</u>	<u>\$ 31,011</u>

Utility Fund Engineering Department Engineering Projects Dept. 20.70					\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
	Actual 2012	Budget 2013	Projected 2013	Budget 2014	
Revenues					
Other	\$ 3,780	\$ -	\$ -	\$ -	\$ -
Total revenue	3,780	-	-	-	-
Operating Expenses:					
Personnel cost	260,047	278,096	295,097	439,867	161,771
Charges & Services	-	150	-	-	(150)
Materials & Supplies	510	400	130	400	-
Insurance	-	-	-	-	-
Utilities	321	400	(16)	-	(400)
Governance & Support Services	111,399	93,289	98,417	146,561	53,272
Project recovery	(275,186)	(337,898)	(341,873)	(438,298)	(100,400)
Total Operating Expenses	97,091	34,437	51,755	148,530	114,093
Net Operating Income	<u>\$ (93,311)</u>	<u>\$ (34,437)</u>	<u>\$ (51,755)</u>	<u>\$ (148,530)</u>	<u>\$ (114,093)</u>

Utility Fund
Engineering Department
Special Studies Dept. 20.36

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
Grant Revenue	\$ -	\$ 71,700	\$ -	\$ 35,850	\$ (35,850)
Total revenue	-	71,700	-	35,850	(35,850)
Operating Expenses:					
Professional Services	-	131,700	-	106,700	(25,000)
Total Operating Expenses	-	131,700	-	106,700	(25,000)
Net Operating Income	\$ -	\$ (60,000)	\$ -	\$ (70,850)	\$ (10,850)

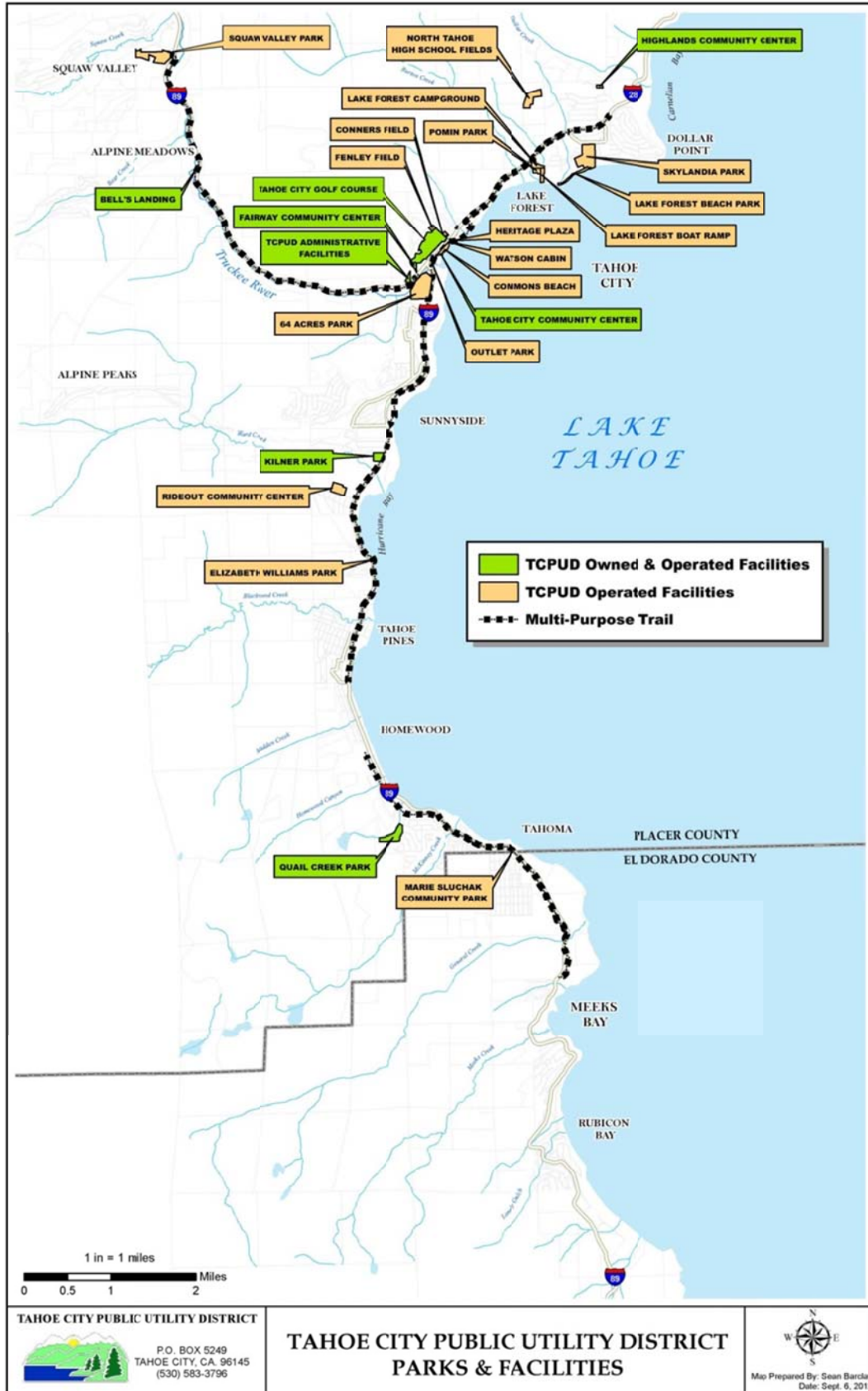
2014 Engineering Capital Improvements

There are no capital projects planned for the Engineering Department.

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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 22 miles of bike trails, parks, golf course property, beaches, and 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 Squaw Valley bike trail. 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.



The following Combined Parks and Recreation schedule includes all departments for parks, recreations, and administrative cost. It also includes all non-operating and shows the change in fund balance. The 2014 budget is estimating \$1,434,511 increase to fund balance.

Combined Parks and Recreation Budget Schedule by Expense Category

Combined Parks and Recreation Operating, Net Income, and Change in Fund Balance					\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
	Actual 2012	Budget 2013	Projected 2013	Budget 2014	
Revenues					
User Fees	\$ 546,600	\$ 503,910	\$ 499,254	\$ 476,749	\$ (27,161)
Tax Revenue	1,775,913	1,859,280	1,476,194	1,969,902	110,622
Sidewalk Assessment Revenue	-	-	19,184	19,184	19,184
Grant Revenue	316,184	309,965	314,075	317,287	7,322
Other	91,465	64,500	149,517	143,017	78,517
Total Revenue	2,730,162	2,737,655	2,458,224	2,926,139	188,484
Operating Expenses					
Personnel cost	1,387,021	1,315,462	1,208,614	1,396,028	80,566
Professional Services	4,579	31,750	8,500	20,309	(11,441)
Charges & Services	248,787	263,513	219,844	271,300	7,787
Materials & Supplies	297,871	332,202	295,207	373,249	41,047
Insurance	27,494	38,061	36,686	37,575	(486)
Utilities	153,616	162,743	145,970	143,349	(19,394)
Governance & Support Services	610,794	593,924	543,403	614,329	20,405
Project recovery	-	-	-	70,000	70,000
Total Operating Expenses	2,730,162	2,737,655	2,458,224	2,926,139	188,484
Net Operating Income	-	-	-	-	-
Non-Operating Revenue and Expenses					
Property Tax	2,381,131	2,360,907	2,793,100	2,620,637	259,730
Interest Income	(268)	5,000	5,000	5,400	400
Proceeds from asset Sales	300	6,000	300	360	(5,640)
Other	743	300	1,615	1,080	780
Pension Asset Amortization	(71,202)	(107,805)	(107,805)	(104,556)	3,249
County Collection Fee	(93,531)	(93,000)	(93,000)	(93,936)	(936)
Total Non-Operating Revenue (Expenses)	2,217,173	2,171,402	2,599,210	2,428,985	257,583
Net Income before Other Non-Operating	2,217,173	2,171,402	2,599,210	2,428,985	257,583
Other Non Operating					
Capital Grant Revenue	4,346,031	631,496	218,651	3,088,901	2,457,405
Contributed Capital	51,000	-	-	-	-
Capital outlay	(6,092,228)	(1,287,571)	(431,370)	(4,083,375)	(2,795,804)
Non Operating Trf to (from) Utility Fund	-	(2,000,000)	-	-	2,000,000
Change in Fund Balance	\$ 521,976	\$ (484,673)	\$ 2,386,491	\$ 1,434,511	\$ 1,919,184

The following Combined Parks and Recreation 2014 Net Operating Income budget schedule shows the 2014 budget broken out by Parks, Recreation, and Parks and Recreation Administration.

Combined Parks and Recreation Budget Schedule by Department

Combined Parks and Recreation 2014 Budget Net Operating Income				
	Parks Summary (Depts 11 - 20)	Recreation Summary (Depts 21-29)	Parks and Recreation 10.90	Total Parks and Recreation Fund
Revenues				
User Fees	\$ 203,679	\$ 273,070	\$ -	\$ 476,749
Tax Revenue	1,651,362	318,540	-	1,969,902
Sidewalk Assessment Revenue	19,184	-	-	19,184
Grant Revenue	303,287	14,000	-	317,287
Other	108,917	34,100	-	143,017
Total revenue	2,286,429	639,710	-	2,926,139
Operating Expenses				
Personnel cost	913,301	296,585	186,142	1,396,028
Professional Services	19,109	1,200	-	20,309
Charges & Services	149,060	105,595	16,645	271,300
Materials & Supplies	336,542	34,407	2,300	373,249
Insurance	23,651	8,597	5,327	37,575
Utilities	140,664	1,785	900	143,349
Parks & rec. admin allocation	167,251	44,063	(211,314)	-
Governance & Support Services	466,851	147,478	-	614,329
Project recovery	70,000	-	-	70,000
Total Operating Expenses	2,286,429	639,710	-	2,926,139
Net Operating Income	\$ -	\$ -	\$ -	\$ -

Overall tax revenue subsidy increased by \$110,622 compared to the last year's budget largely due to the reinstating the Administrative Secretary position removed from the 2013 budget.

Tax Revenue Subsidy	Budget			%
	2013	2014	Inc. (Dec.)	
Parks	\$ 1,521,180	\$ 1,651,362	\$ 130,182	8.6%
Recreation	338,100	318,540	(19,560)	-5.8%
Total	\$ 1,859,280	\$ 1,969,902	\$ 110,622	5.9%

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.

Parks Department 2014 Priorities

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

- Complete and implement asset inventory of parks facilities through Geographical Information System (GIS)
- Implement Computerized Maintenance Management System (CMMS) for parks department using GIS asses inventory information
- Develop and implement improved work efficiencies with Parks staff through training, mentoring and use of CMMS
- Provide support to Engineering department for Truckee River Trail Rehabilitation and Lake Forest Boat Ramp Rehabilitation projects
- Analyze and implement potential concession opportunities in park facilities
- Hire and train full-time administrative assistant to provide project and program efficiencies
- Address sidewalk conditions and ordinance revisions
- Analyze TCPUDs community building needs and develop plans for use
- Develop and implement enforceable ordinances with Placer County to control commercial use at Lake Forest Boat Ramp and Commons Beach

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 multi-use trails and 5 community buildings receiving over 1 million user visits annually. Also, the Parks Department oversees the Nordic Center, 5 playgrounds, the golf course property, river ingress/egress facilities, 2 portable stages, sidewalks and 118 streetlights, 4 public plazas and Tahoe City Wye islands.

The following horizontal table shows the 2014 Parks' Departments Budget for each of the departments.

	Athletic Fields & Courts	Beaches Dept. 10.12	Boat Ramp & Campground Dept. 10.13	Community Buildings Dept. 10.14	Parklands Dept. 10.15	Property Management Dept. 10.16	Sidewalk and Amenities Dept. 10.17	Recreation Trails Dept. 10.18	Golf Course Property Dept. 10.20	Parks Allocable Dept. 10.19	Total Parks
Revenues											
User Fees	\$ 13,000	\$ 14,850	\$ 96,800	\$ 31,500	\$ 27,700	\$ -	\$ 19,184	\$ 645	\$ -	\$ -	\$ 203,679
Tax Revenue	379,555	126,887	84,090	448,411	287,284	(1,154)	29,572	204,261	92,456	-	1,651,362
Sidewalk Assessment Revenue	-	-	-	-	-	-	19,184	-	-	-	19,184
Grant Revenue	-	62,056	-	-	8,808	69,063	-	163,360	-	-	303,287
Other	-	44,500	33,500	4,000	3,500	-	-	-	23,417	-	108,917
Total Revenue	392,555	248,293	214,390	483,911	327,292	67,909	67,940	368,266	115,873	-	2,286,429
Operating Expenses											
Personnel cost	127,393	87,736	92,768	124,522	113,974	30,558	18,768	127,261	18,520	171,801	913,301
Professional Services	650	6,359	600	3,000	-	-	5,200	300	-	3,000	19,109
Charges & Services	7,880	9,800	10,326	49,035	15,750	6,900	475	14,443	16,116	18,335	149,060
Materials & Supplies	33,250	22,260	13,380	87,097	39,854	3,280	2,560	70,240	29,915	34,706	336,542
Insurance	3,770	2,774	3,007	3,525	3,615	1,009	688	3,531	517	1,215	23,651
Utilities	13,950	15,000	7,800	62,200	16,650	-	9,850	3,700	-	11,514	140,664
Parks allocation	33,681	25,901	21,660	61,624	34,458	6,587	7,723	36,789	12,148	(240,571)	-
Parks & rec. admin allocation	23,259	17,919	14,705	43,254	23,685	4,398	5,321	25,873	8,837	-	167,251
Governance & Support Services	78,722	60,544	50,144	49,654	79,306	15,177	17,355	86,129	29,820	-	466,851
Project recovery	70,000	-	-	-	-	-	-	-	-	-	70,000
Total Operating Expenses	392,555	248,293	214,390	483,911	327,292	67,909	67,940	368,266	115,873	-	2,286,429
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The following Tax Revenue Subsidy table compares budget to budget the change in the tax revenue subsidy required to provide parks services to the community. Overall the Parks tax revenue needed to support park's operations increased by \$130,182.

Tax Revenue Subsidy	Budget		Inc. (Dec.)	%
	2013	2014		
Athletic Fields and Courts	\$ 313,411	\$ 379,555	\$ 66,144	21.1%
Beaches	156,404	126,887	(29,517)	-18.9%
Public Access Boat Ramp & Campground	82,008	84,090	2,082	2.5%
Community Buildings	383,399	448,411	65,012	17.0%
Parklands	295,679	287,284	(8,395)	-2.8%
Property Management	5,456	(1,154)	(6,610)	-121.2%
Sidewalk & Amenities	37,727	29,572	(8,155)	-21.6%
Recreation Trails	180,709	204,261	23,552	13.0%
Golf Course Property	66,387	92,456	26,069	n/a
Total	\$ 1,521,180	\$ 1,651,362	\$ 130,182	8.6%

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

Parks Direct Expenses (excludes GSS)	Budget		Inc. (Dec.)	%
	2013	2014		
Personnel cost	\$ 820,548	\$ 913,301	\$ 92,753	11.3%
Professional Services	31,750	19,109	(12,641)	-39.8%
Charges & Services	147,949	149,060	1,111	0.8%
Materials & Supplies	302,545	336,542	33,997	11.2%
Insurance	22,615	23,651	1,036	4.6%
Utilities	159,995	140,664	(19,331)	-12.1%
Parks and Rec. Admin	170,925	167,251	(3,674)	-2.1%
Project Recovery	-	70,000	70,000	n/a
Total	\$ 1,656,327	\$ 1,819,578	\$ 163,251	9.9%

Parks Direct Expenses (excludes GSS)	Budget		Inc. (Dec.)	%
	2013	2014		
Athletic Fields and Courts	\$ 241,856	\$ 313,833	\$ 71,977	29.8%
Beaches	173,236	187,749	14,513	8.4%
Public Access Boat Ramp & Campground	151,395	164,246	12,851	8.5%
Community Buildings	425,541	434,257	8,716	2.0%
Parklands	242,699	247,986	5,287	2.2%
Property Management	47,827	52,732	4,905	10.3%
Sidewalk Fees	47,760	50,585	2,825	5.9%
Recreation Trails	260,590	282,137	21,547	8.3%
Golf Course Property	65,423	86,053	20,630	31.5%
Total	\$ 1,656,327	\$ 1,819,578	\$ 163,251	9.9%

Excluding GSS cost, overall costs are increasing \$163,251 or 9.9%. Personnel cost is budgeted to increase by \$92,753(11.38%) largely due to reinstating the full-time Parks and Recreation Administrative Secretary removed from the 2013 budget. On a trail bases in 2013 we budgeted this position for half time. It became clear that eliminating this position left a gap in support for the Parks and Recreation Department and with the

implementation of the Computerized Maintenance Management System it became clear that reinstating the position was necessary. Other 2014 staffing changes impacting cost are an allocation of the District mechanic and engineering staff that support park's operation.

Combining the remaining cost, excluding personnel and project recovery, is increasing \$498 (=\$163,251 less \$92,753 and \$70,000). Included in the net \$498 increase is an anticipated decrease in utility charges based on energy saving improvements in parks facilities. Project Recovery is a new cost added to the Park's department. It is for engineering support for various parks projects. It is budgeted in the Athletic Fields and Courts department. This is why this department is up \$71,977 to last year's budget.

Parks' staffing levels increased budget on budget by 0.80 FTE. As explained earlier 1.0 FTE was added due to reinstating the Administrative Secretary position. Also, the full-time year round additional 0.23 FTE is for information technology and mechanic support. Note that part time/seasonal FTE have declined.

Full Time Equivalents (FTE)	Budget		Change in	
	2013	2014	FTE	%
Full Time Year Round	5.21	6.44	1.23	23.6%
Part Time / Seasonal	5.77	5.34	(0.43)	-7.5%
	10.98	11.78	0.80	7.3%

Revenue and Rates

The following Revenue table compares, budget to budget, the change in operating revenue and grant maintenance budgeted to provide parks services to the community. Overall the Parks revenue increased by \$68,942 or 12.2%.

Parks Revenue	Budget			
	2013	2014	Inc. (Dec.)	%
Athletic Fields and Courts	\$ 9,300	\$ 13,000	\$ 3,700	39.8%
Beaches	14,450	59,350	44,900	310.7%
Public Access Boat Ramp & Campground	120,000	130,300	10,300	8.6%
Community Buildings	61,650	35,500	(26,150)	-42.4%
Parklands	19,600	31,200	11,600	59.2%
Sidewalk and Amenities	26,000	38,368	12,368	47.6%
Recreation Trails	1,000	645	(355)	-35.5%
Golf Course Property	20,910	23,417	2,507	n/a
Maintenance Grants	293,215	303,287	10,072	3.4%
Total	\$ 566,125	\$ 635,067	\$ 68,942	12.2%

Beaches operating revenue increase is \$44,900 which is due to the success of the kayak concession. Public Access Boat Ramp & Campground increase is mostly due to the TRPA staffing reimbursement increasing by \$8,500 from \$25,000 to \$33,500. The largest decrease in operating revenue is in Community Buildings due to the loss of key tenants with no replacement tenants. Parklands increase is due to a new revenue stream for kayak rack space rental and a budgeted donation from the Olympic Club. Sidewalk and Amenities increase is the result of the sidewalk assessment revenue budgeted too high compared to 2013. Maintenance grants are budgeted to increase per the Placer County Maintenance Service Agreement.

Fee Schedules

FACILITY FEES		RESIDENT						NON-RESIDENT					
		Merit		Non-Profit		Private		Merit		Non-Profit		Private	
		2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
FACILITY													
ADMIN	Board Room - 25 ppl	N/A	N/A	\$30	\$30	N/A	N/A	N/A	N/A	\$41	\$41	N/A	N/A
	Board Room > 25 ppl	N/A	N/A	\$38	\$38	N/A	N/A	N/A	N/A	\$52	\$52	N/A	N/A
TCC	Upstairs Room	\$ 14	\$14	\$36	\$36	\$ 69	\$69	\$ 18	\$ 18	\$54	\$54	\$ 91	\$ 91
HCC	Bldg	\$ 14	\$14	\$42	\$42	\$ 97	\$97	\$ 21	\$ 21	\$56	\$56	\$133	\$133
	Bldg & Outside	\$ 22	\$22	\$64	\$64	\$145	\$145	\$ 31	\$ 31	\$82	\$82	\$199	\$199
FCC	Fireside Room	\$ 12	\$12	\$31	\$31	\$ 54	\$54	\$ 15	\$ 15	\$41	\$41	\$ 73	\$ 73
	Lakeview Room	\$ 15	\$15	\$39	\$39	\$ 88	\$88	\$ 20	\$ 20	\$52	\$52	\$118	\$118
	Lakeview Room w/kitc	\$ 37	\$37	\$89	\$89	\$170	\$170	\$ 48	\$ 48	\$119	\$119	\$232	\$232
	Tessie Room	\$ 16	\$16	\$48	\$48	\$111	\$111	\$ 22	\$ 22	\$67	\$67	\$150	\$150
	Entire Building	\$ 52	\$52	\$204	\$204	\$274	\$274	\$ 71	\$ 71	\$237	\$237	\$369	\$369
	Kitchen	\$ 22	\$22	\$52	\$52	\$ 85	\$85	\$ 29	\$ 29	\$69	\$69	\$114	\$114
COMMONS	Group BBQ	\$ 25	\$ 25	\$48	\$50	\$ 77	\$ 80	\$ 30	\$ 31	\$66	\$68	\$102	\$105
	Amphitheater	\$ 19	\$ 19	\$38	\$39	\$ 57	\$ 58	\$ 30	\$ 31	\$57	\$59	\$ 88	\$ 90
	BBQ & Amp.	\$ 37	\$ 38	\$62	\$64	\$104	\$107	\$ 47	\$ 49	\$96	\$99	\$161	\$166
	Beach Area	\$ 37	\$ 38	\$62	\$64	\$104	\$107	\$ 37	\$ 38	\$96	\$99	\$145	\$150
	Whole Park-Day Rate	\$285	\$294	\$568	\$585	N/A	N/A	\$438	\$451	\$873	\$900	N/A	N/A
FIELDS	Sport Fields	\$ 11	\$ 12	\$24	\$24	\$ 38	\$ 39	\$ 18	\$ 18	\$31	\$32	\$ 52	\$ 53
	Pominy Day Rate	\$ 98	\$101	\$184	\$190	\$306	\$315	\$131	\$135	\$247	\$255	\$412	\$424
COURTS	Tennis Courts	\$ 8	\$ 8	\$9	\$10	\$ 11	\$ 12	\$ 10	\$ 11	\$11	\$12	\$ 15	\$ 16
	Volleyball Court	\$ 8	\$ 8	\$9	\$10	\$ 11	\$ 12	\$ 10	\$ 11	\$11	\$12	\$ 15	\$ 16
PARKS	Skylandia Park	\$ 19	\$ 19	\$41	\$42	\$ 66	\$ 68	\$ 25	\$ 25	\$50	\$52	\$ 88	\$ 90
	Kilner Park	\$ 15	\$ 16	\$31	\$32	\$ 55	\$ 56	\$ 21	\$ 21	\$41	\$42	\$ 71	\$ 73
	Special Events 1/2 day	\$ 74	\$ 76	\$184	\$190	\$383	\$395	\$ 98	\$101	\$247	\$255	\$515	\$530
	Special Events all day	\$146	\$151	\$367	\$378	\$611	\$629	\$199	\$205	\$495	\$510	\$826	\$851
RCC	Classroom	\$ 7	\$ 7	\$18	\$ 18	\$ 39	\$ 39	\$ 9	\$ 9	\$24	\$ 24	\$ 54	\$ 54
	Gym	\$ 7	\$ 7	\$22	\$ 22	\$ 50	\$ 50	\$ 10	\$ 10	\$30	\$ 30	\$ 67	\$ 67
	Kitchen	\$ 22	\$ 22	\$48	\$ 48	\$ 79	\$ 79	\$ 26	\$ 26	\$65	\$ 65	\$107	\$107
	Gym & Kitchen	\$ 30	\$ 30	\$72	\$ 72	\$134	\$134	\$ 38	\$ 38	\$97	\$ 97	\$180	\$180
	Entire Bldg-no Kitchen	\$ 25	\$ 25	\$91	\$ 91	\$122	\$122	\$ 32	\$ 32	\$106	\$106	\$165	\$165
	Entire Bldg w/ Kitchen	\$ 37	\$ 37	\$137	\$137	\$185	\$185	\$ 47	\$ 47	\$160	\$160	\$246	\$246

2014 rates did not change for buildings. 2014 park, field, beach, and court 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 program, quasi-recreation groups, e.g. boy Scouts, girl Scouts, youth groups, etc.

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

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

Lake Forest Boat Ramp and Campground Fees	2013	2014
One Time - CA Resident	\$15	\$15
One Time - Out of State	\$20	\$20
Annual - Resident Pass	\$265	\$265
Annual - CA Resident Pass	\$375	\$375
Lake Forest Campground Fees (Maximum 10 day stay, no reservations)	\$20/night	\$20/night

Parks Budget Schedules

The following Parks Summary budget schedule combines all of Parks' operations.

Parks Summary (Depts 11 - 20) Net Operating Income					\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
	Actual 2012	Budget 2013	Projected 2013	Budget 2014	
Revenues					
User Fees	\$ 271,475	\$ 242,910	\$ 223,654	\$ 203,679	\$ (39,231)
Tax Revenue	1,272,561	1,521,180	1,218,719	1,651,362	130,182
Sidewalk Assessment Revenue	-	-	19,184	19,184	19,184
Grant Revenue	287,005	293,215	290,575	303,287	10,072
Other	54,235	30,000	114,717	108,917	78,917
Total revenue	1,885,276	2,087,305	1,866,849	2,286,429	199,124
Operating Expenses					
Personnel cost	741,287	820,548	766,125	913,301	92,753
Professional Services	4,579	31,750	8,500	19,109	(12,641)
Charges & Services	124,881	147,949	102,770	149,060	1,111
Materials & Supplies	247,617	302,545	259,516	336,542	33,997
Insurance	15,738	22,615	22,276	23,651	1,036
Utilities	151,098	159,995	143,450	140,664	(19,331)
Parks & rec. admin allocation	176,942	170,925	166,455	167,251	(3,674)
Governance & Support Services	423,134	430,978	397,757	466,851	35,873
Project recovery	-	-	-	70,000	70,000
Total Operating Expenses	1,885,276	2,087,305	1,866,849	2,286,429	199,124
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

Parks Department
Athletic Fields & Courts Department 10.11

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 10,116	\$ 9,300	\$ 15,300	\$ 13,000	\$ 3,700
Tax Revenue	276,911	313,412	267,169	379,555	66,143
Total Revenue	287,027	322,712	282,469	392,555	69,843
Operating Expenses:					
Personnel cost	93,645	121,870	104,101	127,393	5,523
Professional Services	-	-	-	650	650
Charges & Services	6,713	8,000	6,630	7,880	(120)
Materials & Supplies	24,934	37,395	31,850	33,250	(4,145)
Insurance	2,441	3,436	3,385	3,770	334
Utilities	16,262	15,575	13,000	13,950	(1,625)
Parks allocation	30,933	30,622	28,876	33,681	3,059
Recreation allocation	-	-	-	-	-
Parks & rec. admin allocation	28,002	24,958	24,003	23,259	(1,699)
Governance & Support Services	84,097	80,856	70,624	78,722	(2,134)
Project recovery	-	-	-	70,000	70,000
Total Operating Expenses	287,027	322,712	282,469	392,555	69,843
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The following table shows the task codes used to track revenue and expenses for each of the areas within the Athletic Fields & Courts Department.

<u>Task code</u>	<u>Description</u>	<u>Task code</u>	<u>Description</u>
1101-0000	NTHS Upper Ball fields	1106-0000	Kilner Courts
1102-0000	NTHS Tennis Courts	1107-0000	Fenley Field
1103-0000	Pomin Park	1108-0000	NTHS Bechdolt Field
1104-0000	Connors Field	1109-0000	Athletic Fields & Courts
1105-0000	TLS Tennis Courts	1110-0000	Rideout Facilities

Parks Department
Beaches Dept. 10.12

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 12,371	\$ 14,450	\$ 14,900	\$ 14,850	\$ 400
Tax Revenue	135,460	156,404	95,875	126,887	(29,517)
Grant Revenue	57,860	60,297	60,297	62,056	1,759
Other	-	-	40,000	44,500	44,500
Total revenue	205,691	231,151	211,072	248,293	17,142
Operating Expenses:					
Personnel cost	69,194	81,331	75,833	87,736	6,405
Professional Services	760	850	6,300	6,359	5,509
Charges & Services	5,144	11,199	4,638	9,800	(1,399)
Materials & Supplies	17,048	22,545	14,700	22,260	(285)
Insurance	1,736	2,350	2,315	2,774	424
Utilities	14,199	15,150	15,000	15,000	(150)
Parks allocation	21,087	21,934	21,577	25,901	3,967
Parks & rec. admin allocation	19,089	17,877	17,936	17,919	42
Governance & Support Services	57,434	57,915	52,773	60,544	2,629
Total Operating Expenses	205,691	231,151	211,072	248,293	17,142
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

Parks Department
Boat Ramp & Campground Dept. 10.13

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 91,880	\$ 95,000	\$ 96,000	\$ 96,800	\$ 1,800
Tax Revenue	94,206	82,008	53,814	84,090	2,082
Other	24,000	25,000	28,000	33,500	8,500
Total revenue	210,086	202,008	177,814	214,390	12,382
Operating Expenses:					
Personnel cost	82,216	78,507	72,804	92,768	14,261
Professional Services	600	1,500	-	600	(900)
Charges & Services	10,236	10,925	7,351	10,326	(599)
Materials & Supplies	13,652	14,895	9,950	13,380	(1,515)
Insurance	1,882	2,501	2,464	3,007	506
Utilities	8,563	8,275	7,500	7,800	(475)
Parks allocation	19,986	19,168	18,177	21,660	2,492
Parks & rec. admin allocation	18,092	15,623	15,110	14,705	(918)
Governance & Support Service	54,859	50,614	44,458	50,144	(470)
Total Operating Expenses	210,086	202,008	177,814	214,390	12,382
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

Parks Department
Community Buildings Dept. 10.14

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 88,107	\$ 56,650	\$ 65,000	\$ 31,500	\$ (25,150)
Tax Revenue	346,351	383,399	378,643	448,411	65,012
Other	4,742	5,000	1,000	4,000	(1,000)
Total revenue	439,200	445,049	444,643	483,911	38,862
Operating Expenses:					
Personnel cost	128,214	125,327	138,298	124,522	(805)
Professional Services	3,140	3,250	-	3,000	(250)
Charges & Services	45,175	54,230	45,071	49,035	(5,195)
Materials & Supplies	53,807	75,150	51,300	87,097	11,947
Insurance	2,432	3,392	3,341	3,525	133
Utilities	70,120	66,400	64,000	62,200	(4,200)
Parks allocation	55,008	53,878	54,860	61,624	7,746
Parks & rec. admin allocation	49,796	43,914	45,602	43,254	(660)
Governance & Support Services	31,508	19,508	42,171	49,654	30,146
Total Operating Expenses	439,200	445,049	444,643	483,911	38,862
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

<u>Task code</u>	<u>Description</u>	<u>Task code</u>	<u>Description</u>
1401-0000	Fairway Community Center	1406-0000	Administration Building
1402-0000	Highlands Community Center	1407-0000	Portable Stage
1403-0000	Skylandia House	1408-0000	Rideout School Facility
1404-0000	Tahoe Community Center	1409-0000	Community Buildings General
1405-0000	TLS Portable	1410-0000	Watson Cabin

Parks Department
Parklands Dept. 10.15

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 22,360	\$ 19,600	\$ 30,000	\$ 27,700	\$ 8,100
Tax Revenue	278,245	295,679	222,201	287,284	(8,395)
Grant Revenue	8,213	8,558	8,558	8,808	250
Other	3,373	-	3,500	3,500	3,500
Total revenue	312,191	323,837	264,259	327,292	3,455
Operating Expenses:					
Personnel cost	101,786	117,053	85,738	113,974	(3,079)
Professional Services	79	-	-	-	-
Charges & Services	26,142	17,401	13,150	15,750	(1,651)
Materials & Supplies	26,757	32,590	30,400	39,854	7,264
Insurance	2,896	3,432	3,380	3,615	183
Utilities	18,207	16,450	16,050	16,650	200
Parks allocation	31,447	30,728	27,014	34,458	3,730
Parks & rec. admin allocation	28,467	25,045	22,456	23,685	(1,360)
Governance & Support Services	76,410	81,138	66,071	79,306	(1,832)
Total Operating Expenses	312,191	323,837	264,259	327,292	3,455
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

Parks Department
Property Management Dept. 10.16

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 26,986	\$ -	\$ 1,800	\$ -	\$ -
Tax Revenue	(13,547)	5,456	(18,730)	(1,154)	(6,610)
Sidewalk Assessment Revenue	-	-	-	-	-
Grant Revenue	55,557	58,360	58,360	69,063	10,703
Other	-	-	21,260	-	-
Total revenue	68,996	63,816	62,690	67,909	4,093
Operating Expenses:					
Personnel cost	20,365	26,012	31,271	30,558	4,546
Charges & Services	11,991	6,900	2,150	6,900	-
Materials & Supplies	3,143	3,205	1,150	3,280	75
Insurance	531	719	709	1,009	290
Parks allocation	4,517	6,055	6,409	6,587	532
Parks & rec. admin allocation	4,089	4,936	5,327	4,398	(538)
Governance & Support Services	24,360	15,989	15,674	15,177	(812)
Total Operating Expenses	68,996	63,816	62,690	67,909	4,093
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

Parks Department
Sidewalk and Amenities Dept. 10.17

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 18,623	\$ 26,000	\$ -	\$ 19,184	\$ (6,816)
Tax Revenue	28,207	37,727	21,053	29,572	(8,155)
Sidewalk Assessment Revenue	-	-	19,184	19,184	19,184
Total revenue	46,830	63,727	40,237	67,940	4,213
Operating Expenses:					
Personnel cost	15,883	17,940	10,734	18,768	828
Professional Services	-	5,200	-	5,200	-
Charges & Services	(284)	475	-	475	-
Materials & Supplies	7,704	2,545	2,945	2,560	15
Insurance	288	474	466	688	214
Utilities	11,183	10,150	8,500	9,850	(300)
Parks allocation	-	6,047	4,113	7,723	1,676
Parks & rec. admin allocation	-	4,929	3,419	5,321	392
Governance & Support Services	12,056	15,967	10,060	17,355	1,388
Total Operating Expenses	46,830	63,727	40,237	67,940	4,213
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The following table shows the task code used to track revenues and expenses to the sidewalks.

<u>Task code</u>	<u>Description</u>
1701-0000	Sidewalks

Parks Department
Recreation Trails Dept. 10.18

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 882	\$ 1,000	\$ 379	\$ 645	\$ (355)
Tax Revenue	101,435	180,709	104,937	204,261	23,552
Sidewalk Assessment Revenue	-	-	-	-	-
Grant Revenue	165,375	166,000	163,360	163,360	(2,640)
Other	60	-	-	-	-
Total revenue	267,752	347,709	268,676	368,266	20,557
Operating Expenses:					
Personnel cost	74,293	115,758	79,918	127,261	11,503
Professional Services	-	300	-	300	-
Charges & Services	3,488	11,299	4,280	14,443	3,144
Materials & Supplies	40,395	66,295	60,400	70,240	3,945
Insurance	2,306	3,152	3,105	3,531	379
Utilities	2,968	3,900	3,500	3,700	(200)
Parks allocation	32,485	32,994	27,466	36,789	3,795
Parks & rec. admin allocation	29,407	26,892	22,831	25,873	(1,019)
Governance & Support Services	82,410	87,119	67,176	86,129	(990)
Total Operating Expenses	267,752	347,709	268,676	368,266	20,557
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

Parks Department
Golf Course Property Dept. 10.20

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 150	\$ 20,910	\$ 275	\$ -	\$ (20,910)
Tax Revenue	25,293	66,386	93,757	92,456	26,070
Other	22,060	-	20,957	23,417	23,417
Total revenue	47,503	87,296	114,989	115,873	28,577
Operating Expenses:					
Personnel cost	7,008	12,203	27,116	18,520	6,317
Professional Services	-	2,000	-	-	(2,000)
Charges & Services	5,177	10,376	4,700	16,116	5,740
Materials & Supplies	35,312	15,155	28,071	29,915	14,760
Insurance	-	331	326	517	186
Utilities	6	10,325	4,500	-	(10,325)
Parks allocation	-	8,283	11,755	12,148	3,865
Parks & rec. admin allocation	-	6,751	9,771	8,837	2,086
Governance & Support Services	-	21,872	28,750	29,820	7,948
Total Operating Expenses	47,503	87,296	114,989	115,873	28,577
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

The Parks Allocable Department 10.19 captures ad administration of the related cost to oversee the parks department.

Parks Department
Parks Allocable Dept. 10.19

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Operating Expenses:					
Personnel cost	148,683	124,547	140,312	171,801	47,254
Professional Services	-	18,650	2,200	3,000	(15,650)
Charges & Services	11,099	17,144	14,800	18,335	1,191
Materials & Supplies	24,865	32,770	28,750	34,706	1,936
Insurance	1,226	2,828	2,785	1,215	(1,613)
Utilities	9,590	13,770	11,400	11,514	(2,256)
Distribution account	-	-	-	-	-
Parks allocation	(195,463)	(209,709)	(200,247)	(240,571)	(30,862)
Total Operating Expenses	-	-	-	-	-
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Actual 2012	Budget 2013	Projected 2013	Budget 2014
Athletic Fields Dept. 10.11	\$ 30,933	\$ 30,622	\$ 28,876	\$ 33,681
Beach Dept. 10.12	21,087	21,934	21,577	25,901
Boat Ramp & Campground Dept. 10.13	19,986	19,168	18,177	21,660
Community Buildings Dept. 10.14	55,008	53,878	54,860	61,624
Parklands Dept. 10.15	31,447	30,728	27,014	34,458
Property Management Dept. 10.16	4,517	6,055	6,409	6,587
Sidewalk and Amenities Dept. 10.17	-	6,047	4,113	7,723
Recreation Trails Dept. 10.18	32,485	32,994	27,466	36,789
Golf Property Dept. 10.20	-	8,283	11,755	12,148
	<u>\$ 195,463</u>	<u>\$ 209,709</u>	<u>\$ 200,247</u>	<u>\$ 240,571</u>

The following table shows the task codes used to track parks administration expense to either general or parks shop.

Task code	Description
1901-0000	Parks - General
1902-0000	Parks - Shop

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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 2014 Priorities

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

- Promote Rideout for fundraisers, events and classes through improved marketing and outreach
- Develop innovative recreation programs based on community needs
- Continue developing Recreation web page content

Summary of Operations

The Recreation Department provides quality indoor and outdoor recreation programming, activities and community events for all age groups and strives to provide the best experiences to meet the needs of our community. The Recreation Department served over 75,000 users through 65 programs in 2013 with the Commons Beach concerts being the largest; serving over 20,000 participants. We plan to increase overall participation for many of the programs in 2014. The following table shows the eight (8) departments that make up the 2014 Recreation Budget.

Recreation Summary (Depts 21-29) 2014 Budget Operating and Net Income									
	Aquatics Dept. 10.21	Adult Sports Dept. 10.22	After School Programs Dept. 10.23	Day Camp Dept. 10.24	Special Events Dept. 10.25	Youth Sports Dept. 10.26	Rideout Recreation Programs Dept. 10.27	Recreation Allocable Dept. 10.29	Total Recreation
Revenues									
User Fees	\$ 63,020	\$ 38,600	\$ 24,500	\$ 90,000	\$ 4,800	\$ 14,750	\$ 37,400	\$ -	\$ 273,070
Tax Revenue	85,638	28,002	42,685	39,446	63,184	19,847	39,738	-	318,540
Grant Revenue	12,500	-	-	-	-	1,500	-	-	14,000
Other	600	-	-	-	33,000	500	-	-	34,100
Total revenue	161,758	66,602	67,185	129,446	100,984	36,597	77,138	-	639,710
Operating Expenses									
Personnel cost	79,870	26,630	34,540	64,844	25,802	14,110	27,304	23,485	296,585
Professional Services	1,200	-	-	-	-	-	-	-	1,200
Charges & Services	11,225	11,400	2,800	14,450	36,050	3,900	16,600	9,170	105,595
Materials & Supplies	10,725	3,100	1,550	3,500	3,500	3,000	3,150	5,882	34,407
Insurance	2,499	767	900	2,131	693	396	836	375	8,597
Utilities	205	180	-	200	-	-	-	1,200	1,785
Recreation allocation	8,803	4,334	5,451	6,991	6,094	3,207	5,232	(40,112)	-
Parks & rec. admin allocation	10,576	4,618	5,153	8,348	7,146	2,718	5,504	-	44,063
Governance & Support Services	36,655	15,573	16,791	28,982	21,699	9,266	18,512	-	147,478
Total Operating Expenses	161,758	66,602	67,185	129,446	100,984	36,597	77,138	-	639,710
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Cost Recovery Goals	Budget		
	2013	2014	% Chg.
Aquatics	79%	72%	-7.0%
Adult Sports	86%	92%	6.0%
After School Programs	56%	62%	6.0%
Day Camp	102%	106%	4.0%
Special Events	57%	57%	0.0%
Youth Sports	66%	78%	12.0%
Rideout Recreation Programs	93%	78%	-15.0%
Average Cost Recovery %	77%	78%	0.9%

Cost recovery goals for Rideout Recreation Programs has declined by 15% due to usage down and no grant income anticipated (\$2,750) for 2014. Also contributing to the reduced recovery percentage are increased personnel cost and material and supplies.

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 \$19,560. 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			
	2013	2014	Inc. (Dec.)	%
Aquatics	\$ 81,468	\$ 85,638	\$ 4,170	5.1%
Adult Sports	35,514	28,002	(7,512)	-21.2%
After School Programs	40,961	42,685	1,724	4.2%
Day Camp	52,868	39,446	(13,422)	-25.4%
Special Events	74,223	63,184	(11,039)	-14.9%
Youth Sports	21,000	19,847	(1,153)	-5.5%
Rideout Recreation Programs	32,066	39,738	7,672	23.9%
Total	\$ 338,100	\$ 318,540	\$ (19,560)	-5.8%

The following tables show the direct operational cost for the Recreation Department's services in two formats. The first table is by expense category and the second table is by area.

Direct Expenses by Category (excl GSS)	Budget			
	2013	2014	Inc. (Dec.)	%
Personnel cost	\$ 297,746	\$ 296,585	(1,161)	-0.39%
Professional Services	-	1,200	1,200	n/a
Charges & Services	100,789	105,595	4,806	4.77%
Materials & Supplies	27,057	34,407	7,350	27.16%
Insurance	9,726	8,597	(1,129)	-11.61%
Utilities	1,788	1,785	(3)	-0.17%
Parks and Rec. Admin	50,298	44,063	(6,235)	-12.40%
Total	\$487,404	\$492,232	\$4,828	0.99%

Direct Expenses by Department (excl GSS)	Budget			
	2013	2014	Inc. (Dec.)	%
Aquatics	\$ 116,890	\$ 125,103	8,213	7.0%
Adult Sports	55,095	51,029	(4,066)	-7.4%
Kidz Club	46,436	50,394	3,958	8.5%
Day Camp	103,325	100,464	(2,861)	-2.8%
Special Events	84,480	79,285	(5,195)	-6.1%
Youth Sports	26,231	27,331	1,100	4.2%
Rideout Recreation Programs	54,947	58,626	3,679	6.7%
Total	\$ 487,404	\$ 492,232	\$ 4,828	0.99%

Overall direct costs are increasing \$4,828 or 0.99%. Personnel cost shows a decrease by \$1,161 this is due to 2013 employee benefits cost budgeted at a higher level due to assumptions. Professional services of \$1,200 are for the one-time cost for the sailing container permit consulting person.

Recreation staffing levels decreased by .54 FTE as indicated below.

Full Time Equivalents (FTE)	Budget			
	2013	2014	Change in FTE	%
Full Time Year Round	2.00	2.50	0.50	25.0%
Part Time / Seasonal	4.40	4.44	0.04	0.9%
Total	6.40	6.94	0.54	8.4%

Revenue and Rates

The following table shows recreation revenue by area and amounts. Overall, revenues are up \$8,920 (2.9%). Though selected program fees increased 3% the largest increases are RAP and Day Camp participation. The 2014 budget for these two areas reflect increased participation based on the 2013 projected results. Grant revenue is less since grant funds are not yet identified for the Rideout Recreation Program. Last year's budget planned for \$2,750 that did not come through.

Recreation Revenue	Budget			
	2013	2014	Inc. (Dec.)	%
Aquatics	\$ 62,000	\$ 63,620	\$ 1,620	2.6%
Adult Sports	38,000	38,600	600	1.6%
Kidz Club	21,000	24,500	3,500	16.7%
Day Camp	85,000	90,000	5,000	5.9%
Special Events	38,500	37,800	(700)	-1.8%
Youth Sports	12,500	15,250	2,750	22.0%
Rideout Recreation Programs	38,500	37,400	(1,100)	-2.9%
Grants	16,750	14,000	(2,750)	-16.4%
Total	\$ 312,250	\$ 321,170	\$ 8,920	2.9%



Rideout Community Center

The following Recreation Summary budget sheets summarize all departments in Recreation.

Recreation Budget Schedules

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

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 275,125	\$ 261,000	\$ 275,600	\$ 273,070	\$ 12,070
Tax Revenue	503,352	338,100	257,475	318,540	(19,560)
Grant Revenue	29,179	16,750	23,500	14,000	(2,750)
Other	37,230	34,500	34,800	34,100	(400)
Total revenue	844,886	650,350	591,375	639,710	(10,640)
Operating Expenses					
Personnel cost	435,774	297,746	251,576	296,585	(1,161)
Professional Services	-	-	-	1,200	1,200
Charges & Services	109,803	100,789	99,462	105,595	4,806
Materials & Supplies	48,221	27,057	33,691	34,407	7,350
Insurance	6,487	9,726	8,777	8,597	(1,129)
Utilities	1,602	1,788	1,720	1,785	(3)
Parks & rec. admin allocation	55,339	50,298	50,503	44,063	(6,235)
Governance & Support Services	187,660	162,946	145,646	147,478	(15,468)
Total Operating Expenses	844,886	650,350	591,375	639,710	(10,640)
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

Recreation Department
Aquatics Dept. 10.21

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 67,320	\$ 62,000	\$ 62,000	\$ 63,020	\$ 1,020
Tax Revenue	100,971	81,468	63,269	85,638	4,170
Grant Revenue	22,654	12,500	22,000	12,500	-
Other	2,180	-	1,800	600	600
Total revenue	193,125	155,968	149,069	161,758	5,790
Operating Expenses:					
Personnel cost	59,294	76,992	63,773	79,870	2,878
Professional Services	-	-	-	1,200	1,200
Charges & Services	19,849	8,977	12,110	11,225	2,248
Materials & Supplies	19,272	5,200	11,895	10,725	5,525
Insurance	1,130	2,575	2,537	2,499	(76)
Utilities	177	204	200	205	1
Recreation allocation	35,358	10,880	8,616	8,803	(2,077)
Parks & rec. admin allocation	11,254	12,062	12,667	10,576	(1,486)
Governance & Support Services	46,791	39,078	37,271	36,655	(2,423)
Total Operating Expenses	193,125	155,968	149,069	161,758	5,790
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The Aquatics Department captures all activity for sailing camps, swim lessons, and swim team. The sailing program partners with the Tahoe Community Sailing Foundation and Obexers Marina in Homewood and provide a unique experience. There are a variety of different sailing programs.

The cost recovery goals are as follows:

	Actual 2012	Budget 2013	Projected 2013	Budget 2014
Revenue Available for Cost Recovery	\$ 92,154	\$ 74,500	\$ 85,800	\$ 76,120
Direct Cost	99,722	93,948	90,515	105,724
Cost Recovery % (Revenue/Direct Cost)	92%	79%	95%	72%

The following task codes are used to capture the various activities for the Aquatics Department.

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

Recreation Department
Adult Sports Dept. 10.22

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 39,035	\$ 38,000	\$ 37,500	\$ 38,600	\$ 600
Tax Revenue	49,245	35,513	16,599	28,002	(7,511)
Total revenue	88,280	73,513	54,099	66,602	(6,911)
Operating Expenses:					
Personnel cost	29,419	28,168	19,185	26,630	(1,538)
Charges & Services	12,758	11,509	11,300	11,400	(109)
Materials & Supplies	2,330	3,600	1,433	3,100	(500)
Insurance	472	824	811	767	(57)
Utilities	168	180	120	180	-
Recreation allocation	16,828	5,127	3,127	4,334	(793)
Parks & rec. admin allocation	5,356	5,686	4,597	4,618	(1,068)
Governance & Support Services	20,949	18,419	13,526	15,573	(2,846)
Total Operating Expenses	88,280	73,513	54,099	66,602	(6,911)
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The Adult Sports Department captures all direct revenue, cost, and overhead related to coed softball leagues, Women's and Men's softball leagues, open gym and other adult indoor and outdoor programs.

The cost recovery % represents the % of direct cost covered by related program revenue. The goal is to reach 100% cost recovery. The cost recovery % is derived by dividing revenue (excluding tax revenue) by direct cost. Direct cost include personnel cost, charges & services, materials & supplies, insurance, and utilities. The cost recovery % follows (Revenue/Direct Cost):

	Actual 2012	Budget 2013	Projected 2013	Budget 2014
Revenue Available for Cost Recovery	\$ 92,154	\$ 74,500	\$ 85,800	\$ 76,120
Direct Cost	99,722	93,948	90,515	105,724
Cost Recovery %	92%	79%	95%	72%

The following task codes are used to capture the various activities for the Adult Sports programs.

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

Recreation Department
After School Programs Dept. 10.23

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 25,963	\$ 21,000	\$ 26,000	\$ 24,500	\$ 3,500
Tax Revenue	44,015	40,961	36,578	42,685	1,724
Other	175	-	-	-	-
Total revenue	70,153	61,961	62,578	67,185	5,224
Operating Expenses:					
Personnel cost	33,687	32,376	32,783	34,540	2,164
Charges & Services	3,923	2,551	2,700	2,800	249
Materials & Supplies	1,793	1,545	1,675	1,550	5
Insurance	483	851	839	900	49
Utilities	-	-	-	-	-
Recreation allocation	12,995	4,322	3,617	5,451	1,129
Parks & rec. admin allocation	4,136	4,792	5,318	5,153	361
Governance & Support Services	13,136	15,524	15,646	16,791	1,267
Total Operating Expenses	70,153	61,961	62,578	67,185	5,224
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The After School Programs captures all direct revenue, cost, and overhead related on the RAP (Recreation After School Program) and holiday camps.

The cost recovery % represents the % of direct cost covered by related program revenue. The goal is to reach 100% cost recovery. The cost recovery % is derived by dividing revenue (excluding tax revenue) by direct cost. Direct cost include personnel cost, charges & services, materials & supplies, insurance, and utilities. The cost recovery % follows:

	Actual 2012	Budget 2013	Projected 2013	Budget 2014
Revenue Available for Cost Recovery	\$ 26,138	\$ 21,000	\$ 26,000	\$ 24,500
Direct Cost	\$ 39,886	\$ 37,323	\$ 37,997	\$ 39,790
Cost Recovery % (Revenue/Direct Cost)	66%	56%	68%	62%

The following task codes are used to capture the various activities for the After School programs.

<u>Task code</u>	<u>Description</u>
2301-0000	RAP (Rec. After School Prg)
2302-0000	Holiday Camps
2309-0000	Kidz Club General

Recreation Department
Day Camp Dept. 10.24

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 81,768	\$ 85,000	\$ 93,400	\$ 90,000	\$ 5,000
Tax Revenue	77,549	52,868	21,304	39,446	(13,422)
Total revenue	159,317	137,868	114,704	129,446	(8,422)
Operating Expenses:					
Personnel cost	59,759	62,597	51,952	64,844	2,247
Charges & Services	14,884	14,699	12,527	14,450	(249)
Materials & Supplies	3,000	3,545	3,000	3,500	(45)
Insurance	1,420	1,999	1,969	2,131	132
Utilities	177	204	200	200	(4)
Recreation allocation	34,941	9,618	6,630	6,991	(2,627)
Parks & rec. admin allocation	11,121	10,663	9,747	8,348	(2,315)
Governance & Support Services	34,015	34,543	28,679	28,982	(5,561)
Total Operating Expenses	159,317	137,868	114,704	129,446	(8,422)
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The Day Camp Department captures all direct revenue, cost, and overhead related to Skylandia Day Camp.

The cost recovery % represents the % of direct cost covered by related program revenue. The goal is to reach 100% cost recovery. The cost recovery % is derived by dividing revenue (excluding tax revenue) by direct cost. Direct cost include personnel cost, charges & services, materials & supplies, insurance, and utilities. The cost recovery % follows:

	Actual 2012	Budget 2013	Projected 2013	Budget 2014
Revenue Available for Cost Recovery	\$ 81,768	\$ 85,000	\$ 93,400	\$ 90,000
Direct Cost	\$ 79,240	\$ 83,044	\$ 69,648	\$ 85,125
Cost Recovery % (Revenue/Direct Cost)	103%	102%	134%	106%

The following task codes are used to capture the various activities for the Day Camp Department.

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

Recreation Department
Special Events Dept. 10.25

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 6,311	\$ 4,500	\$ 5,200	\$ 4,800	\$ 300
Tax Revenue	106,212	74,223	62,970	63,184	(11,039)
Other	33,768	34,000	33,000	33,000	(1,000)
Total revenue	146,291	112,723	101,170	100,984	(11,739)
Operating Expenses:					
Personnel cost	34,622	26,374	21,457	25,802	(572)
Charges & Services	31,052	37,789	37,040	36,050	(1,739)
Materials & Supplies	4,200	3,000	4,000	3,500	500
Insurance	636	735	724	693	(42)
Recreation allocation	34,094	7,864	6,018	6,094	(1,770)
Parks & rec. admin allocation	10,851	8,718	8,848	7,146	(1,572)
Governance & Support Services	30,836	28,243	23,083	21,699	(6,544)
Total Operating Expenses	146,291	112,723	101,170	100,984	(11,739)
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The Special Events Department captures all direct revenue, cost, and overhead related to special events such as Breakfast with Santa, movies at the beach, Snow Fest , Easter Egg Hunt, Halloween events, concerts at Commons Beach, Laser Tag, Rideout Rummage Sale, Harvest Festival, West Shore Opening Day events, to mention a few.

The cost recovery % represents the % of direct cost covered by related program revenue. The goal is to reach 100% cost recovery. The cost recovery % is derived by dividing revenue (excluding tax revenue) by direct cost. Direct cost include personnel cost, charges & services, materials & supplies, insurance, and utilities. The cost recovery % follows:

	Actual 2012	Budget 2013	Projected 2013	Budget 2014
Revenue Available for Cost Recovery	\$ 40,079	\$ 38,500	\$ 38,200	\$ 37,800
Direct Cost	\$ 70,510	\$ 67,898	\$ 63,221	\$ 66,045
Cost Recovery % (Revenue/Direct Cost)	57%	57%	60%	57%

The following task codes are used to capture the various activities for the Special Events Department.

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

Recreation Department
Youth Sports Dept. 10.26

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 15,499	\$ 12,000	\$ 15,000	\$ 14,750	\$ 2,750
Tax Revenue	31,976	21,000	13,878	19,847	(1,153)
Grant Revenue	1,525	1,500	1,500	1,500	-
Other	1,107	500	-	500	-
Total revenue	50,107	35,000	30,378	36,597	1,597
Operating Expenses:					
Personnel cost	17,931	13,839	10,359	14,110	271
Charges & Services	4,485	3,350	2,100	3,900	550
Materials & Supplies	4,617	3,450	5,550	3,000	(450)
Insurance	319	443	437	396	(47)
Recreation allocation	9,212	2,442	1,756	3,207	765
Parks & rec. admin allocation	2,932	2,707	2,581	2,718	11
Governance & Support Services	10,611	8,769	7,595	9,266	497
Total Operating Expenses	50,107	35,000	30,378	36,597	1,597
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The Youth Sports Department captures all direct revenue, cost, and overhead related to youth sports such as lacrosse, girls' softball, basketball, and sports classes.

The cost recovery % represents the % of direct cost covered by related program revenue. The goal is to reach 100% cost recovery. The cost recovery % is derived by dividing revenue (excluding tax revenue) by direct cost. Direct cost include personnel cost, charges & services, materials & supplies, insurance, and utilities. The cost recovery % follows:

	Actual 2012	Budget 2013	Projected 2013	Budget 2014
Revenue Available for Cost Recovery	\$ 18,131	\$ 14,000	\$ 16,500	\$ 16,750
Direct Cost	\$ 27,352	\$ 21,082	\$ 18,446	\$ 21,406
Cost Recovery % (Revenue/Direct Cost)	66%	66%	89%	78%

The following task codes are used to capture the various activities for the Youth Sports Department.

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

Recreation Department
Rideout Recreation Programs Dept. 10.27

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
User Fees	\$ 39,229	\$ 38,500	\$ 36,500	\$ 37,400	\$ (1,100)
Tax Revenue	93,384	32,067	42,877	39,738	7,671
Grant Revenue	5,000	2,750	-	-	(2,750)
Total revenue	137,613	73,317	79,377	77,138	3,821
Operating Expenses:					
Personnel cost	41,951	24,764	28,393	27,304	2,540
Professional Services	-	-	-	-	-
Charges & Services	16,610	17,399	17,400	16,600	(799)
Materials & Supplies	6,742	1,200	1,618	3,150	1,950
Insurance	859	799	787	836	37
Recreation allocation	30,440	5,115	4,588	5,232	117
Parks & rec. admin allocation	9,689	5,670	6,745	5,504	(166)
Governance & Support Services	31,322	18,370	19,846	18,512	142
Total Operating Expenses	137,613	73,317	79,377	77,138	3,821
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The Rideout Recreation Department captures all direct revenue, cost, and overhead related to adult and children programs including seniors, teens, and preschool classes held at the Rideout Community Center. Through a Joint-Use of Real Property Agreement with Tahoe Truckee Unified School District, TCPUD is able to make the Rideout Community Center available to the community. The Rideout programs are for all ages that promote and support our community through educational, cultural, fitness and sports activities.

The cost recovery % represents the % of direct cost covered by related program revenue. The goal is to reach 100% cost recovery. The cost recovery % is derived by dividing revenue (excluding tax revenue) by direct cost. Direct cost include personnel cost, charges & services, materials & supplies, insurance, and utilities. The cost recovery % follows:

	Actual 2012	Budget 2013	Projected 2013	Budget 2014
Revenue Available for Cost Recovery	\$ 44,229	\$ 41,250	\$ 36,500	\$ 37,400
Direct Cost	\$ 66,162	\$ 44,162	\$ 48,198	\$ 47,890
Cost Recovery % (Revenue/Direct Cost)	67%	93%	76%	78%

The following task codes are used to capture the various activities for the Rideout Recreation Programs.

<u>Task code</u>	<u>Description</u>	<u>Task code</u>	<u>Description</u>
2701-0000	Rideout General	2703-0000	Teens
2702-0000	Seniors	2704-0000	Rideout Classes

The Recreation Allocable Department 10.29 captures ad administration of the related cost to oversee the recreation departments.

Recreation Department
Recreation Allocable Dept. 10.29

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Operating Expenses:					
Personnel cost	159,111	32,636	23,674	23,485	(9,151)
Professional Services	-	-	-	-	-
Charges & Services	6,242	4,515	4,285	9,170	4,655
Materials & Supplies	6,267	5,517	4,520	5,882	365
Insurance	1,168	1,500	673	375	(1,125)
Utilities	1,080	1,200	1,200	1,200	-
Recreation allocation	(173,868)	(45,368)	(34,352)	(40,112)	5,256
Total Operating Expenses	-	-	-	-	-
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The Recreation Allocable Department is the administrative cost required to support the recreational programs and activities provided for the Recreation Department. The cost is allocated to each of the recreation department based on total cost.

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

Allocate Recreation Allocable Dept. 10.29	Actual 2012	Budget 2013	Projected 2013	Budget 2014
Aquatics Dept. 10.21	\$ 35,358	\$ 10,880	\$ 8,616	\$ 8,803
Adult Sports Dept. 10.22	16,828	5,127	3,127	4,334
After School Programs Dept. 10.23	12,995	4,322	3,617	5,451
Day Camp Dept. 10.24	34,941	9,618	6,630	6,991
Special Events Dept. 10.25	34,094	7,864	6,018	6,094
Youth Sports Dept. 10.26	9,212	2,442	1,756	3,207
Rideout Recreation Programs Dept. 10.27	30,440	5,115	4,588	5,232
	\$ 173,868	\$ 45,368	\$ 34,352	\$ 40,112

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PARKS AND RECREATION ADMINSTRATIVE DEPARTMENT

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

Parks and Recreation Admin. (Dept. 10.90)
Net Operating Income

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Operating Expenses					
Personnel cost	209,960	197,168	190,913	186,142	(11,026)
Professional Services	-	-	-	-	-
Charges & Services	14,103	14,775	17,612	16,645	1,870
Materials & Supplies	2,033	2,600	2,000	2,300	(300)
Insurance	5,269	5,720	5,633	5,327	(393)
Utilities	916	960	800	900	(60)
Parks & rec. admin allocation	(232,281)	(221,223)	(216,958)	(211,314)	9,909
Total Operating Expenses	-	-	-	-	-
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -

The following table shows the amount each department shares in these cost that are allocated based on the individual department's total cost divided by the combined cost for all of parks and recreation facilities and activities.

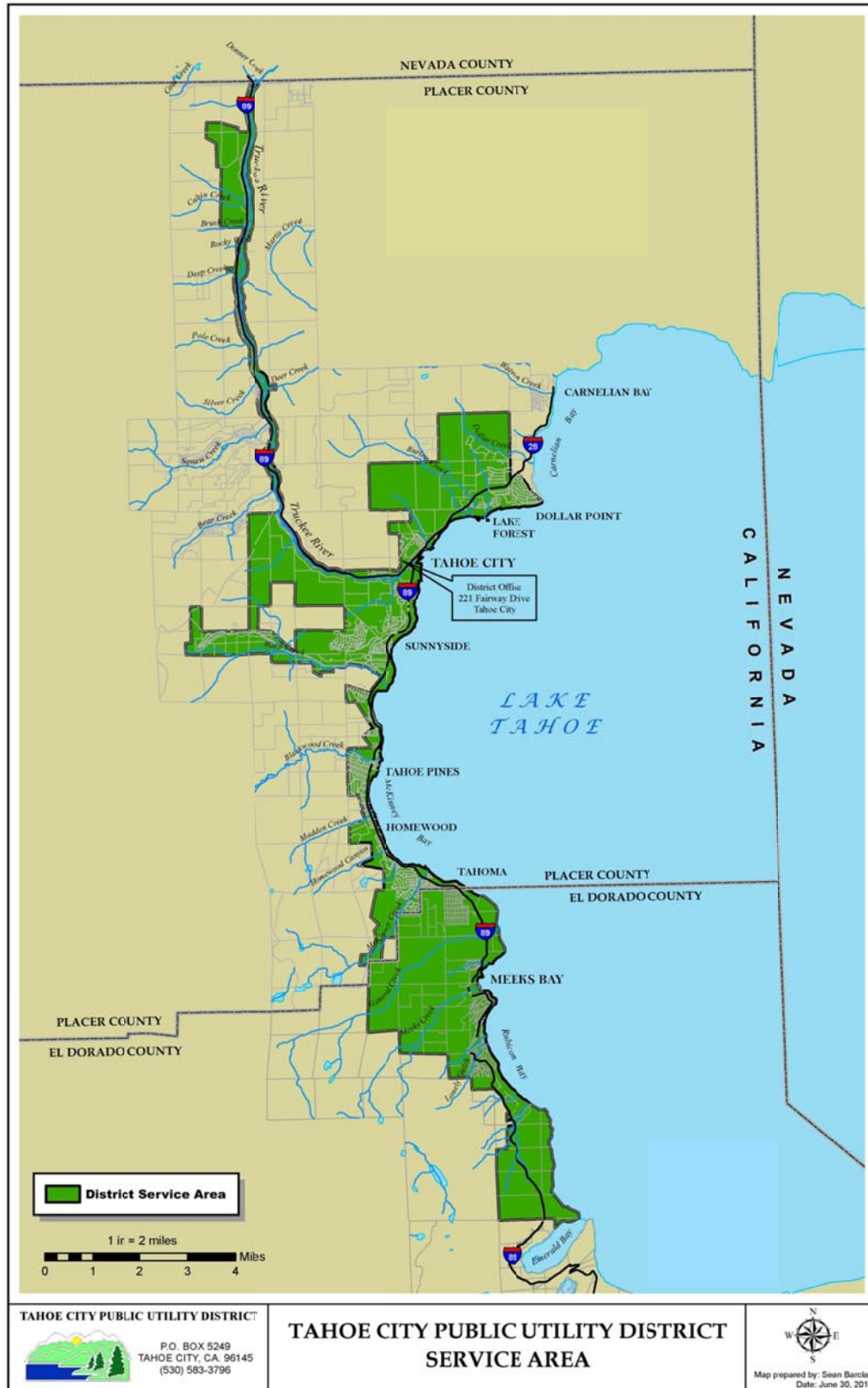
	Actual 2012	Budget 2013	Projected 2013	Budget 2014
Athletic Fields Dept. 10.11	28,002	24,958	24,003	23,259
Beach Dept. 10.12	19,089	17,877	17,936	17,919
Boat Ramp & Campground Dept. 10.13	18,092	15,623	15,110	14,705
Community Buildings Dept. 10.14	49,796	43,914	45,602	43,254
Parklands Dept. 10.15	28,467	25,045	22,456	23,685
Property Management Dept. 10.16	4,089	4,936	5,327	4,398
Sidewalk and Amenities Dept. 10.17	-	4,929	3,419	5,321
Recreation Trails Dept. 10.18	29,407	26,892	22,831	25,873
Golf Property Dept. 10.20	-	6,751	9,771	8,837
Aquatics Dept. 10.21	11,254	12,062	12,667	10,576
Adult Sports Dept. 10.22	5,356	5,686	4,597	4,618
After School Programs Dept. 10.23	4,136	4,792	5,318	5,153
Day Camp Dept. 10.24	11,121	10,663	9,747	8,348
Special Events Dept. 10.25	10,851	8,718	8,848	7,146
Youth Sports Dept. 10.26	2,932	2,707	2,581	2,718
Rideout Recreation Programs Dept. 10.27	9,689	5,670	6,745	5,504
	\$ 232,281	\$ 221,223	\$ 216,958	\$ 211,314

2014 Parks and Recreation Capital Improvements

The following schedule list the 2014 capital projects planned for Parks and Recreation totaling \$3,984,875. The funding to pay for capital are broken down into three categories 1) Grant funding- secured in the amount of \$2,156,069, 2) Grant funding- not secured in the amount of \$1,189,473, and 3) District funded in the amount of \$639,333. It should be noted capital projects that have unsecured funding will not take place until a funding source is secured. For more information on the Parks and Recreation Capital Improvement plan see the 2014 Capital Budget and Five-Year Capital Plan Section.

Parks and Recreation Capital Projects			
Secured Funding	Amount	Districted Funded-Golf Property	Amount
Homewood Trail (P&D/ Const) *	\$ 925,356	Golf Course BMPs	264,166
Lake Forest Boat Ramp Rehabilitation*	766,450	TC Golf Course Entry Sign	90,072
Truckee River Access*	344,263	Golf Course Bocce Court #2	28,675
		Golf Course Irrigation	
Replace Lakeside Trail Interpretive Sign*	80,000	Transmission Line	20,000
Tahoe City Sidewalk Garbage Can Replacement*	30,000		
		Golf Course Netting	10,000
Lakeside Trail Benches*	10,000	Upgrade Clubhouse Elec. Service Panel	8,500
Subtotal Secured Funding	2,156,069	Sub Total Golf Course	421,413
		Lake Forest Dock Repairs	35,000
Unsecured Funding		Admin BMP Improvements (15% P&R Share)	29,920
Truckee River Trail Pavement Rehab †	480,001	Dog Park Irrigation and Turf	21,500
Golf Course Ice Rink Construction †	451,560	Corp Yard Fence Replacement	20,000
Kilner Park Tennis Court Fix †	132,912	Picnic Table Replacement	18,000
Midway Trail Erosion †	50,000	Replace Admin Stairs	15,500
Commons Beach Sand †	50,000	Skylandia House Heat/Plumbing	15,000
		Tahoe City Wye Landscape Improvements	12,500
Lake Forest Boat Ramp Cameras †	25,000	Bell's Landing Repair/Replace Fences	10,000
Subtotal Unsecured Funding	1,189,473	Kayak/Board Rack Construction	10,000
		Rideout Sign @ Hwy 89	10,000
		Skylandia Pier Repairs	7,500
		Rideout Wall Padding	6,500
		Tahoe City Sidewalk Aspen Tree Replacement	6,500
		Subtotal District Funded	639,333
		Total Capital	\$ 3,984,875
		Funding Sources	Amount
		*Grant Funding – Secured	\$ 2,156,069
		† Grant Funding – Not Secured	1,189,473
		Net District Funded Parks Capital	639,333
		Total Capital	\$ 3,984,875

GOVERNANCE AND SUPPORT SERVICES



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.

2014 Priorities

General Manager's Office

- Monitor and participate in Placer County and TRPA Planning Processes as it relates to District facilities and services
- Participate in State Route 89 - Fanny Bridge Project process as it relates to District facilities and services
- Participate in TTUSD Facilities Master Plan as it relates to District facilities and services
- Pursue additional maintenance funding for tourism-related impacts
- Initiate District-wide Succession Plan
- Update Water and Sewer Rate Study
- Revise Sidewalk Ordinance and Maintenance Plan
- Facilitate continued discussions with partners on future of TCGC
- Increase Cost-Recovery for Parks owned by other agencies
- Negotiate new MOU with Local 39
- Negotiate and respond to water company acquisition possibilities
- Initiate master planning for community buildings

Other GSS Priorities

- Coordinate improved website content
- Complete all steps to an enhanced District-wide document management process
- Create and maintain District-wide Communications Plan
- Write and submit grant funding applications for applicable capital projects as follows: (to be filled in as we adopt the capital budget priorities)
- Provide review and suggestions for improved departmental customer educational materials
- Research and create comprehensive list of possible water and sewer grant opportunities
- Research and create comprehensive list of possible parks grant opportunities

Accounting, Finance, and Human Resources

- Implement a solution to pay and manage utility billing electronically
- Complete the District-wide Compensation and Classification Survey
- Finalize Job Description/Job Analysis rewrite
- Create automated Springbrook report to track task/project cost
- Replace District employee evaluation software
- Implement Accounts Payable Scanning Project
- Enhance Internship Program to incorporate administration functions

Information Technology

- Create and maintain District-wide Information Technology Plan and policies
- Enhance current District IT disaster recovery plan
- Review, update, and enhance District-wide facilities security
- Develop District intranet

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.

<u>Expense by Category</u>	<u>Budget 2013</u>	<u>Budget 2014</u>	<u>% Change</u>	<u>\$ Change</u>
Personnel cost	\$ 1,412,058	\$ 1,450,608	2.7%	\$ 38,550
Professional Services	260,950	322,930	23.8%	61,980
Charges & Services	240,872	249,142	3.4%	8,270
Materials & Supplies	157,865	159,922	1.3%	2,057
Insurance	35,986	35,218	-2.1%	(768)
Utilities	47,642	45,487	-4.5%	(2,155)
Total	\$ 2,155,373	\$ 2,263,307	5.0%	\$ 107,934

Personnel cost are up a net of 2.7% or \$38,550. This is largely due to general personnel cost increase due to cost of living, merit increases, and health care cost increases. Other impacts are as follows: Removal of the Senior Accountant position (.25 FTE), increase 7% of the Engineering Systems Coordinator for IT support, and reducing part-time hours. Other impacts are to allow for promotional opportunities and the addition of payments for the Replacement Benefit Plan (IRC 415(B)) no longer allowed as credit applied to current pension contributions.

<u>Full Time Equivalents (FTE)</u>	<u>Budget 2013</u>	<u>Budget 2014</u>	<u>Change FTE</u>	<u>%</u>
Full time Year Round	9.00	9.17	0.17	1.9%
Part Time / Seasonal	0.83	0.43	(0.40)	-48.2%
	<u>9.83</u>	<u>9.60</u>	<u>(0.23)</u>	<u>-2.3%</u>

Professional services are 23.8% or \$61,980 greater. The 2014 budget includes \$35,000 for the District-wide Compensation and Classification Study (note \$25,000 was included in the 2013 budget after recent inquires we increased it by \$10,000 and have re-budgeted). Also temporary contracted help at \$36,000 to cover staff outage estimated at three months, and a site study for 221 Fairway; Legal services are budgeted at \$60,000 which is \$6,200 less than the 2013.

Charges and services are 3.4% or \$8,270 higher. This is due to budgeted fees & permits (LAFCO fees) and software & maintenance for Microsoft 2013 licenses and database management software.

Material and supplies are 1.3% or \$2,057 higher. This is due largely to budgeting for two new desk/workstation replacements.

Budget on budget insurance is -2.1% or -\$768 lower. This is a reflection of the slightly better insurance modification factors used to calculate the District insurance cost.

Budget on budget utilities are -4.5% or -\$2,155 lower. This amount is less than the 2013 budget but is 5.4% up to the 2013 estimated actual.

The following budget schedule shows the GSS cost by category and each departments share of GSS cost.

GSS Budget Schedule

Operating and Net Income
Department 90-10

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Revenues					
Other	\$ 7,110	\$ -	\$ -	\$ -	\$ -
Total revenue	7,110	-	-	-	-
Operating Expenses					
Personnel cost	1,406,400	1,412,058	1,410,227	1,450,608	38,550
Professional Services	273,647	260,950	220,392	322,930	61,980
Charges & Services	227,737	240,872	211,702	249,142	8,270
Materials & Supplies	140,687	157,865	142,137	159,922	2,057
Insurance	28,168	35,986	35,826	35,218	(768)
Utilities	38,221	47,642	42,607	45,487	(2,155)
Total Operating Expenses	2,114,860	2,155,373	2,062,891	2,263,307	107,934
Net Operating Income	\$ (2,107,750)	\$ (2,155,373)	\$ (2,062,891)	\$ (2,263,307)	\$ (107,934)
Governance and Support Service Allocation					
Water	\$ 523,294	\$ 546,533	\$ 540,130	\$ 520,196	\$ (26,337)
Sewer	461,956	490,463	468,963	531,083	40,620
Engineering	141,096	166,213	157,494	175,729	9,516
Engineering Projects	111,399	93,289	98,417	146,561	53,272
Technical Services	167,208	172,949	162,478	183,420	10,471
Recreation	187,660	162,946	145,646	147,478	(15,468)
Parks	423,134	430,978	397,757	466,851	35,873
Facilities Charge Back - Rec	92,003	92,002	92,006	91,989	(13)
	\$ 2,107,750	\$ 2,155,373	\$ 2,062,891	\$ 2,263,307	\$ 107,934

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.

	2014 Budget Department Expense	Expense Percentage	GSS Allocation
Water Department			
Water Production Dept. 11	\$ 771,683	11.1%	\$ 252,542
Storage, Transportation & Distribution Dept. 12	820,536	11.8%	267,654
Technical Services % Allocation Dept. 30	290,518	4.2%	96,613
Engineering % Allocation Dept. 35	276,086	4.0%	92,562
	<u>2,158,822</u>	<u>31.1%</u>	<u>709,371</u>
Sewer Department			
Pump Stations	830,069	12.0%	276,073
Line Maintenance	766,602	11.0%	255,010
Technical Services % Allocation Dept. 30	261,029	3.8%	86,807
Engineering % Allocation Dept. 35	248,062	3.6%	83,167
	<u>2,105,763</u>	<u>30.3%</u>	<u>701,057</u>
Engineering Projects Dept. 70	<u>440,267</u>	<u>6.3%</u>	<u>146,561</u>
Water, Sewer, Engineering Projects Subtotal	<u>4,704,853</u>	<u>67.8%</u>	<u>1,556,989</u>
Park Departments			
Athletic Fields Dept. 10.11	243,833	3.5%	78,722
Beach Dept. 10.12	187,749	2.7%	60,544
Boat Ramp & Campground Dept. 10.13	164,246	2.4%	50,144
Community Buildings Dept. 10.14	434,257	6.3%	49,654
Parklands Dept. 10.15	247,986	3.6%	79,306
Property Management Dept. 10.16	52,732	0.8%	15,177
Sidewalk and Amenities Dept. 10.17	50,585	0.7%	17,355
Recreation Trails Dept. 10.18	282,137	4.1%	86,129
Golf Property Dept. 10.20	86,053	1.2%	29,820
	<u>1,749,578</u>	<u>25.2%</u>	<u>466,851</u>
Recreation Departments			
Aquatics Dept. 10.21	125,103	1.8%	36,655
Adult Sports Dept. 10.22	51,029	0.7%	15,573
After School Programs Dept. 10.23	50,394	0.7%	16,791
Day Camp Dept. 10.24	100,464	1.4%	28,982
Special Events Dept. 10.25	72,139	1.0%	21,699
Youth Sports Dept. 10.26	27,331	0.4%	9,266
Rideout Recreation Programs Dept. 10.27	58,626	0.8%	18,512
	<u>485,086</u>	<u>7.0%</u>	<u>147,478</u>
Total Parks and Recreation	<u>2,234,664</u>	<u>32.2%</u>	<u>614,329</u>
Total Expense Base and Gov. & Support Svcs Allocated	<u>\$ 6,939,517</u>	<u>100.00%</u>	<u>2,171,318</u>
Credit to Community Buildings for Admin Facility (Expense is shown in both Parks and Recreation & Governance & Support Services)			91,989
Total of Receiving Departments G&A Allocation			<u>\$2,263,307</u>

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

	2013 Projected		
	Department Expense	Expense Percentage	GSS Allocation
Water Department			
Water Production Dept. 11	\$ 758,554	12.3%	\$ 252,885
Storage, Transportation & Distribution Dept. 12	861,622	13.9%	287,245
Technical Services % Allocation Dept. 30	256,714	4.1%	85,582
Engineering % Allocation Dept. 35	248,838	4.0%	82,957
	<u>2,125,728</u>	<u>34.4%</u>	<u>708,669</u>
Sewer Department			
Pump Stations	646,690	10.5%	215,592
Line Maintenance	760,014	12.3%	253,371
Technical Services % Allocation Dept. 30	230,657	3.7%	76,896
Engineering % Allocation Dept. 35	223,580	3.6%	74,537
	<u>1,860,941</u>	<u>30.1%</u>	<u>620,396</u>
Engineering Projects Dept. 70			
	<u>295,211</u>	<u>4.8%</u>	<u>98,417</u>
Water, Sewer, Engineering Projects Subtotal	<u>4,281,880</u>	<u>69.2%</u>	<u>1,427,482</u>
Park Departments			
Athletic Fields Dept. 10.11	211,845	3.4%	70,624
Beach Dept. 10.12	158,299	2.6%	52,773
Boat Ramp & Campground Dept. 10.13	133,356	2.2%	44,458
Community Buildings Dept. 10.14	402,472	6.5%	42,171
Parklands Dept. 10.15	198,188	3.2%	66,071
Property Management Dept. 10.16	47,016	0.8%	15,674
Sidewalk and Amenities Dept. 10.17	30,177	0.5%	10,060
Recreation Trails Dept. 10.18	201,500	3.3%	67,176
Golf Property Dept. 10.20	86,239	1.4%	28,750
	<u>1,469,094</u>	<u>23.7%</u>	<u>397,757</u>
Recreation Departments			
Aquatics Dept. 10.21	111,798	1.8%	37,271
Adult Sports Dept. 10.22	40,573	0.7%	13,526
After School Programs Dept. 10.23	46,932	0.8%	15,646
Day Camp Dept. 10.24	86,025	1.4%	28,679
Special Events Dept. 10.25	69,239	1.1%	23,083
Youth Sports Dept. 10.26	22,783	0.4%	7,595
Rideout Recreation Programs Dept. 10.27	59,531	1.0%	19,846
	<u>436,881</u>	<u>7.1%</u>	<u>145,646</u>
Total Parks and Recreation	<u>1,905,974</u>	<u>30.8%</u>	<u>543,403</u>
Total Expense Base and Gov. & Support Srvcs Allocated	<u>\$ 6,187,854</u>	<u>100.00%</u>	<u>1,970,885</u>
Credit to Community Buildings for Admin Facility (Expense is shown in both Parks and Recreation & Governance & Support Services)			92,006
Total of Receiving Departments G&A Allocation			<u>\$2,062,891</u>

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

2014 Governance and Support Services Capital

GSS has four capital projects planned for 2014 as shown in the table below. The sever upgrade is the timed replacement of one of the District’s main servers that contains vital information. The Upgrade Administration Security System capital project is the addition of security cameras to the front lobby and parking lot, addressing the outside lighting, and the replacement of the entrance key pads tied to the alarm system. The Utility Electronic Billing Solution capital project is to address the many requests to take credit cards for utility bills. It can be as simple as partnering with a third party credit card provider and as robust as delivering the utility bills electronically to our customers. The Accounts Payable Scanning Project is a holdover from 2013. This capital project has two equal-weighted priorities; free up valuable office space and manage invoice workflow and retrieval. More detailed information on the capital plan can be found in the 2014 Capital Budget and Five-Year Capital Plan Section.

Governance and Support Service 2014 Capital Projects Table

<u>2014 Project Description</u>	<u>District Funds</u>
Server Upgrades	\$ 7,500
Upgrade Administration Security System	20,000
Utility Electronic Billing Solution.	7,500
Accounts Payable Scanning Project	8,500
	<u>\$ 43,500</u>

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

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NON-OPERATING AND DEBT SERVICE

Non-Operating Overview

Non-operating schedules consist of those revenue and expenses not part of the daily operations of TCPUD. Non-operating revenues of \$127,260 consist of interest income earned (\$720) on property tax held by Placer County and El Dorado County, interest income earned on investments (\$65,400) with Placer County Treasurer and the California State Treasurer Local Agency Investment Fund and Utility billings late payment penalties (\$60,000). Smaller amounts such as discounts earned, early payments and proceeds from asset sales make up the remainder of the revenues.

Non-operating expense of \$348,348 consists of \$254,412 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 \$93,936 non-operating expense is the administration fee charged TCPUD for collection of property tax. There are no non-operating transfers from General Fund to the Utility Fund in the 2014 budget.

The property tax revenue of \$2,620,637 is what is available for capital reserves after parks and recreation operational and debt service payment needs are met. Capital Outlay is planned capital for parks, recreation, and GSS. Capital outlay is only recorded in the General Fund as an expenditure as required by governmental accounting practices. Capital cost for water and sewer assets are recorded directly to the balance sheet. The combined totals of non-operating will not equal the sum of the individual funds by the Principal Payment out of the Utility Fund. This was added to be consistent with prior year's totals. Non-Operating Revenue and Expenses budget schedules for All District, Utility Fund, Parks and Recreation/General Fund, and Debt Service Fund for 2014 follow.

Non-Operating Budget Schedules

All District Non-Operating Revenue and Expenses

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Non-Operating Revenue and Expenses					
Property Tax	\$ 2,381,131	\$ 2,360,907	\$ 2,793,100	\$ 2,620,637	\$ 259,730
Property Tax used for Debt Service	1,112,041	955,938	923,437	820,873	(135,065)
Interest Income	70,636	55,000	91,380	65,400	10,400
Assessment	34,697	35,866	35,053	35,680	(186)
Proceeds from asset Sales	25,150	13,500	23,714	720	(12,780)
Other	98,313	60,426	61,665	61,140	714
Pension Asset Amortization	(197,594)	(225,458)	(225,458)	(254,412)	(28,954)
County Collection Fee	(93,531)	(93,000)	(93,000)	(93,936)	(936)
Interest Expense	(203,854)	(163,722)	(166,356)	(141,553)	22,169
Debt Service - Principal	(908,088)	(796,035)	(760,086)	(675,797)	120,238
Principal Payments- Utility Fund	(34,796)	(32,047)	(32,048)	(39,202)	(7,155)
Total Non-Operating Revenue (Expenses)	2,284,105	2,171,375	2,651,401	2,399,550	228,175
Other Non Operating					
Non Operating - other	6,542,320	2,021,828	2,372,330	3,585,076	1,563,248
Capital Grant Revenue	130,043	-	806	-	-
Contributed Capital	(6,092,228)	(1,287,571)	(431,370)	(4,083,375)	(2,795,804)
Non Operating Transfers from/ (to) GF	-	2,000,000	-	-	(2,000,000)
Non Operating Trf to (from) Utility Fund	-	(2,000,000)	-	-	2,000,000
Net Non-operating	\$ 2,864,240	\$ 2,905,632	\$ 4,593,167	\$ 1,901,251	\$ (1,004,381)
<u>Recap Net Non-Operating</u>					
Utility Fund	\$ 2,377,060	\$ 3,422,352	\$ 2,238,724	\$ 505,942	\$ (2,916,410)
Principal Payments- Utility Fund	(34,796)	(32,047)	(32,048)	(39,202)	(7,155)
Park and Recreation / General Fund	521,976	(484,673)	2,386,491	1,434,511	1,919,184
	\$ 2,864,240	\$ 2,905,632	\$ 4,593,167	\$ 1,901,251	\$ (1,004,381)

Utility Fund
Non-Operating Revenue and Expenses

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Non-Operating Revenue and Expenses					
Property Tax	\$ 19,951	\$ 16,606	\$ 16,606	\$ 23,290	\$ 6,684
Interest Income	70,904	50,000	86,380	60,000	10,000
Assessment	21,664	21,663	21,664	21,665	2
Proceeds from asset Sales	24,850	7,500	23,414	360	(7,140)
Other	97,570	60,126	60,050	60,060	(66)
Pension Asset Amortization	(126,392)	(117,653)	(117,653)	(149,856)	(32,203)
Interest Expense	(6,819)	(6,222)	(6,222)	(5,752)	470
Total Non-Operating Revenue (Expenses)	101,728	32,020	84,239	9,767	(22,253)
Other Non Operating					
Capital Grant Revenue	2,196,289	1,390,332	2,153,679	496,175	(894,157)
Contributed Capital	79,043	-	806	-	-
Non Operating Transfers from/ (to) GF	-	2,000,000	-	-	(2,000,000)
Net Non-operating	\$ 2,377,060	\$ 3,422,352	\$ 2,238,724	\$ 505,942	\$ (2,916,410)

Parks and Recreation / General Fund
Non-Operating Revenue and Expenses

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Non-Operating Revenue and Expenses					
Property Tax	2,381,131	2,360,907	2,793,100	2,620,637	259,730
Interest Income	(268)	5,000	5,000	5,400	400
Proceeds from asset Sales	300	6,000	300	360	(5,640)
Other	743	300	1,615	1,080	780
Pension Asset Amortization	(71,202)	(107,805)	(107,805)	(104,556)	3,249
County Collection Fee	(93,531)	(93,000)	(93,000)	(93,936)	(936)
Total Non-Operating Revenue (Expenses)	2,217,173	2,171,402	2,599,210	2,428,985	257,583
Other Non Operating					
Capital Grant Revenue	4,346,031	631,496	218,651	3,088,901	2,457,405
Contributed Capital	51,000	-	-	-	-
Capital outlay	(6,092,228)	(1,287,571)	(431,370)	(4,083,375)	(2,795,804)
Non Operating Trf to (from) Utility Fund	-	(2,000,000)	-	-	2,000,000
Net Non-operating	\$ 521,976	\$ (484,673)	\$ 2,386,491	\$ 1,434,511	\$ 1,919,184

Debt Service Fund
Non-Operating Revenue and Expenses

	Actual 2012	Budget 2013	Projected 2013	Budget 2014	\$ Chg 2014 Bud to Bud 2013 inc. (dec.)
Non-Operating Revenue and Expenses					
Property Tax	1,092,090	939,332	906,831	797,583	(141,749)
Assessment	13,033	14,203	13,389	14,015	(188)
Interest Expense	(197,035)	(157,500)	(160,134)	(135,801)	21,699
Debt Service - Principal	(908,088)	(796,035)	(760,086)	(675,797)	120,238
Net Non-operating	\$ -	\$ -	\$ -	\$ -	\$ -

Debt Service

The following schedule shows the details of the 2014 long-term debt repayments for the District. It shows the revenue sources dedicated to pay 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 2014 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 2004 Bank of America Loan will be paid off in July 2014. This loan was a 10 year financing in the amount of \$600,000 to finance water and sewer capital

Long-Term Debt Revenue and Expenditures Budget Summary

<u>Revenue Sources</u>		
General Tax Revenue - Bank of America		\$ 409,698
General Tax Revenue - Series C Bonds		23,292
General Tax Revenue - State Revolving Fund		139,704
General Tax Revenue - Zions Bank		<u>248,182</u>
Sub Total - General Tax Revenue Pledged to Debt Service		820,876
Sidewalk Special Assessment		14,015
Supplemental User Fees - Series C Bonds		<u>21,665</u>
Total Revenue - All Sources		<u><u>\$ 856,556</u></u>

<u>Debt Service</u>	<u>Maturity</u>	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Bank of America	2014	4.500%	\$ 72,708	\$ 2,463	\$ 75,171
Zions Bank 2M	2017	4.300%	211,596	36,586	248,182
Sidewalk Imp Bonds	2019	2.001%	12,513	1,502	14,015
Bank of America	2019	4.050%	261,377	73,150	334,527
Series C Bonds	2021	1.898%	39,579	5,378	44,957
State Revolving Fund	2028	1.800%	<u>106,856</u>	<u>32,848</u>	<u>139,704</u>
Total Debt Expenditures			<u>\$ 704,629</u>	<u>\$ 151,927</u>	<u>\$ 856,556</u>

Debt Service consists of principal and interest payments due on existing TCPUD long-term 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 2014 debt service payments are \$856,556; of which \$714,999 goes to pay principle. The following table shows the timing of when the debt service payments are due.

<u>Debt Service</u>								
<u>Payment</u>	<u>Jan.</u>	<u>Feb.</u>	<u>Mar.</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Dec.</u>
\$ 75,171	\$ 37,585	\$ -	\$ -	\$ -	\$ 37,586	\$ -	\$ -	\$ -
248,182	-	124,091	-	-	-	124,091	-	-
334,527	-	-	83,632	83,632	-	-	83,632	83,631
14,015	-	-	751	-	-	-	13,264	-
44,957	22,478	-	-	-	22,479	-	-	-
139,704	-	-	-	-	-	-	139,704	-
<u>\$ 856,556</u>	<u>\$ 60,063</u>	<u>\$ 124,091</u>	<u>\$ 84,383</u>	<u>\$ 83,632</u>	<u>\$ 60,065</u>	<u>\$ 124,091</u>	<u>\$ 236,600</u>	<u>\$ 83,631</u>

PERSONNEL SECTION



TCPUD staff at Earth Day April 20, 2013, at The Village at Squaw Valley

Personnel Overview

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 2014 budget.

On September 12, 2012, Governor Brown signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013. Basically, PEPRA affects new TCPUD employees hired on or after January 1, 2013 through provisions affecting benefit formulas, the definition of what comprises pensionable earnings, limits on pensionable earnings, and other matters. The new law also calls for new members to pay 50 percent of the normal cost of benefits by 2018. The 2014 budget provides for three new employees subject to PEPRA. The pension plan is PERS 2.0% @ 62 formula.

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

In 2014, TCPUD will enter into union negotiations the results of which will be implemented with the 2015 budget process. As part of the negotiations the TCPUD agreed to perform a compensation study.

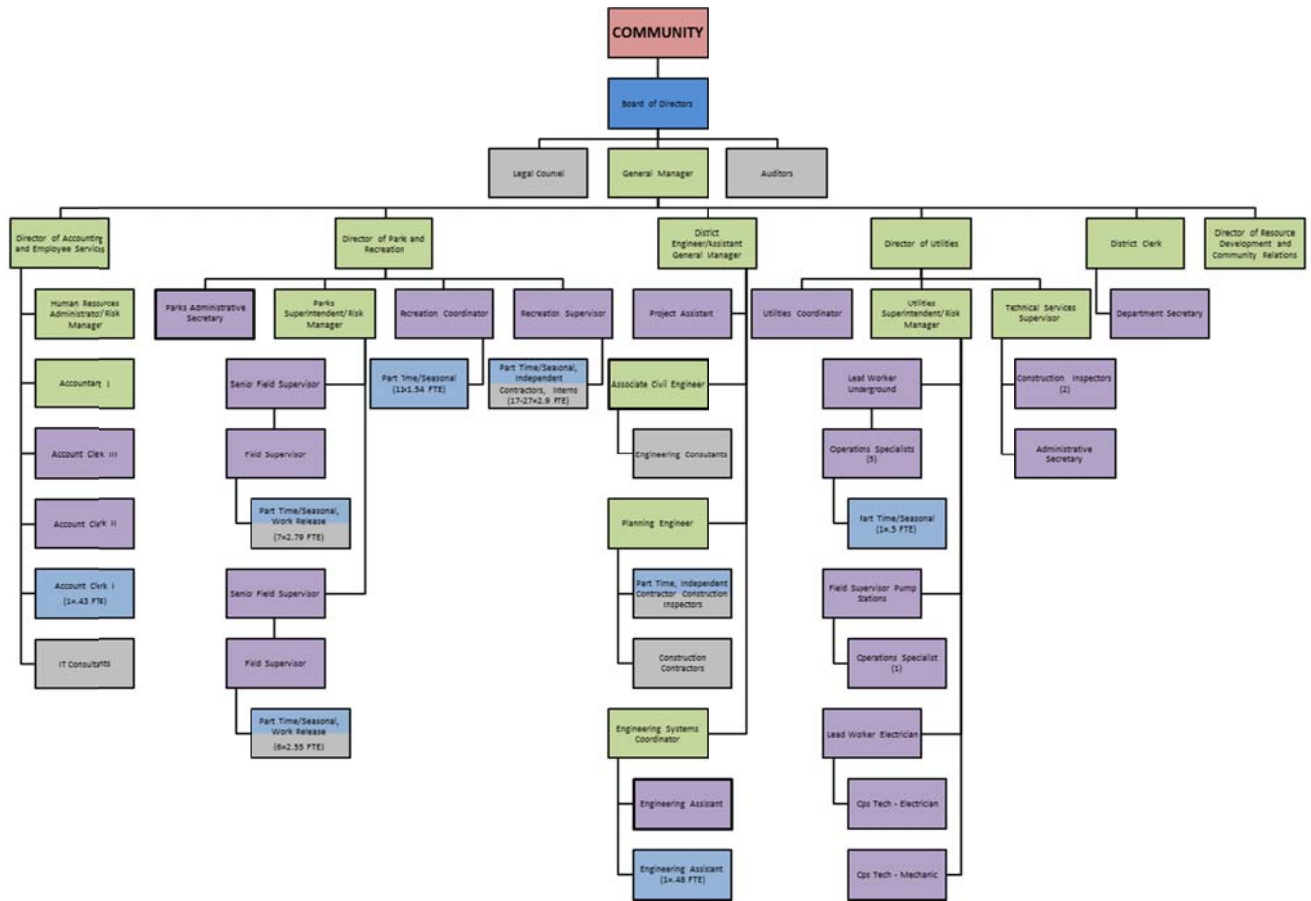
The following table shows the full-time equivalents (FTE) change budget on budget District wide and by department.

Full-time Equivalents Table

<u>District Wide</u>	<u>Budget 2013</u>	<u>Net Change Up (down)</u>	<u>Budget 2014</u>		
Full-time year round	39.25	2.75	42.00		
Part-time/Seasonal	12.61	(1.42)	11.19		
Total District	51.86	1.33	53.19		
				Proposed	
<u>Department</u>	<u>Budget 12/31/2013</u>	<u>Net Change Up (down)</u>	<u>Budget 12/31/2014</u>	<u>2014 Budget</u>	
				<u>FTYR</u>	<u>PT/Sea</u>
Water	7.41	(0.15)	7.26	7.01	0.25
Sewer	7.97	(0.42)	7.55	7.30	0.25
Engineering	2.74	0.52	3.26	3.08	0.48
Technical Services	3.65	0.15	3.80	4.00	-
Projects	1.90	0.60	2.50	2.00	-
Parks	11.48	0.80	12.28	6.94	5.34
Recreation	6.88	0.06	6.94	2.50	4.44
GS&S	9.83	(0.23)	9.60	9.17	0.43
Total Departments	51.86	1.33	53.19	42.00	11.19

The following organization chart shows the structure of TCPUD and the relationship among the departments and staff. The General Manager oversees 42.00 FTE and 11.19 FTE seasonal employees.

Organization Chart 2014 District Wide



One of the major initiatives for 2014 was managing to reality and deliver capital projects. The emphasis on managing to reality focused on increased staffing levels to support the capital infrastructure the TCPUD is charged with managing and delivering for the community. The 2014 budget substantive changes are as follows:

- To deliver the \$9.1 million capital plan the budget includes a newly created Associate Civil Engineer position.
- A newly created Engineering Assistant to address timely and accurate USA markings.
- We have reinstated the full-time Parks and Recreation Administrative Secretary removed from the 2012 budget. On a trial basis in 2013 we budgeted this position for half time. It became clear that this level of support did not meet the needs of the Parks and Recreation Department

The following 2014 budget assumptions were used to develop the personnel budget:

Personnel Budget Assumptions

General Economic Environment:

Consumer Price Index increase PROJECTED	2.3%
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Labor and Benefits:

Labor Costs

-Annual merit review increases based on satisfactory to excellent performance (limited to top of range)	3%-5%
-Cost of living adjustment (COLA) for satisfactory or above performance (last year actual = X.xx%) (Per MOU- November CPI)	2.3%

Minimum Wage	State effective date 7/1/2014 Up (\$1.00) --->	\$ 9.00
	Federal ---->	\$ 7.50

Benefits

-Medical Insurance at new PERS rates (Basic Sacramento rates)	
Choice	7.3%
Select	40.74%

-Fund full ARC rate for post-employment retirement medical benefits	\$ 242,825
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-Dental self funded plan per employee & dependent(s)	\$ 1,500
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-Vision self funded plan per employee & dependent(s)	\$ 350
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-PERS Employer Paid Member Contribution Rate ---->	8%		Er pays --->	1.5%
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-PERS -Employer Retirement Pension Cost	
Classic (2.7% @ 55) employee rate: January - June	15.685%
Classic employee rate: July -December PROJECTED	16.600%

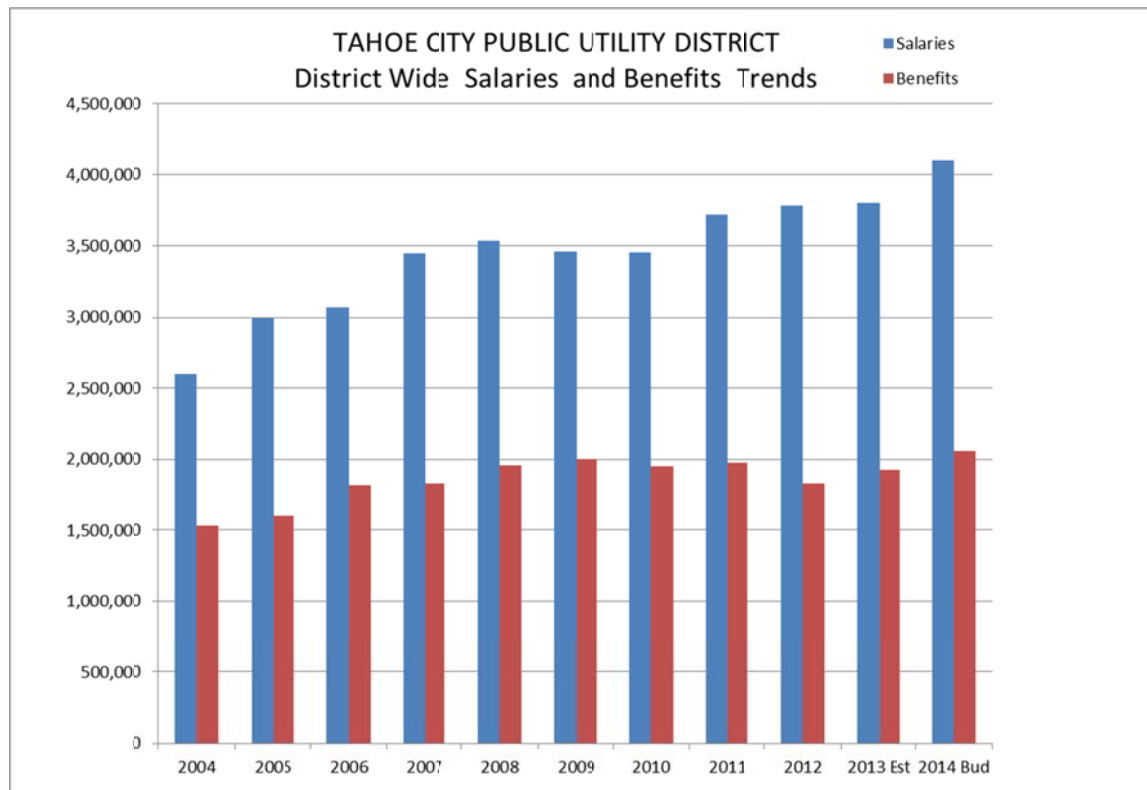
New (PEPRA 2% @ 62) employee rate: January - June	6.25%
New (PEPRA)employee rate: July -December PROJECTED	6.25%

-Worker's Compensation Premiums		0.79
	Experience modification factor --->	
	(Decreased .01 from .80 in 2013 through 7/31/14)	

-Health Deferral	60% to 50%
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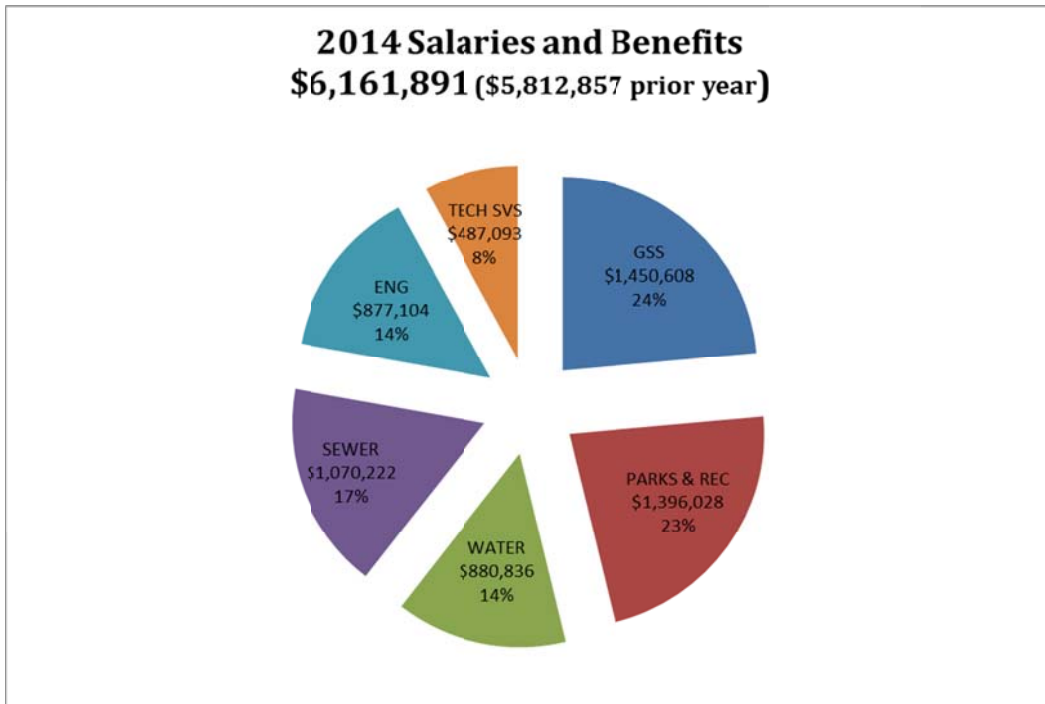
The following chart shows the salaries and benefits trends since 2004. The District-Wide Salaries and Benefits Trends chart shows a steady increase in salaries. This is due to CPI, merit increases, and increased staffing levels to meeting service demands. Benefits include pension, health insurance, dental and vision cost, social security taxes, workers compensation cost, and other miscellaneous benefits.

District Wide Salaries and Benefits Trends

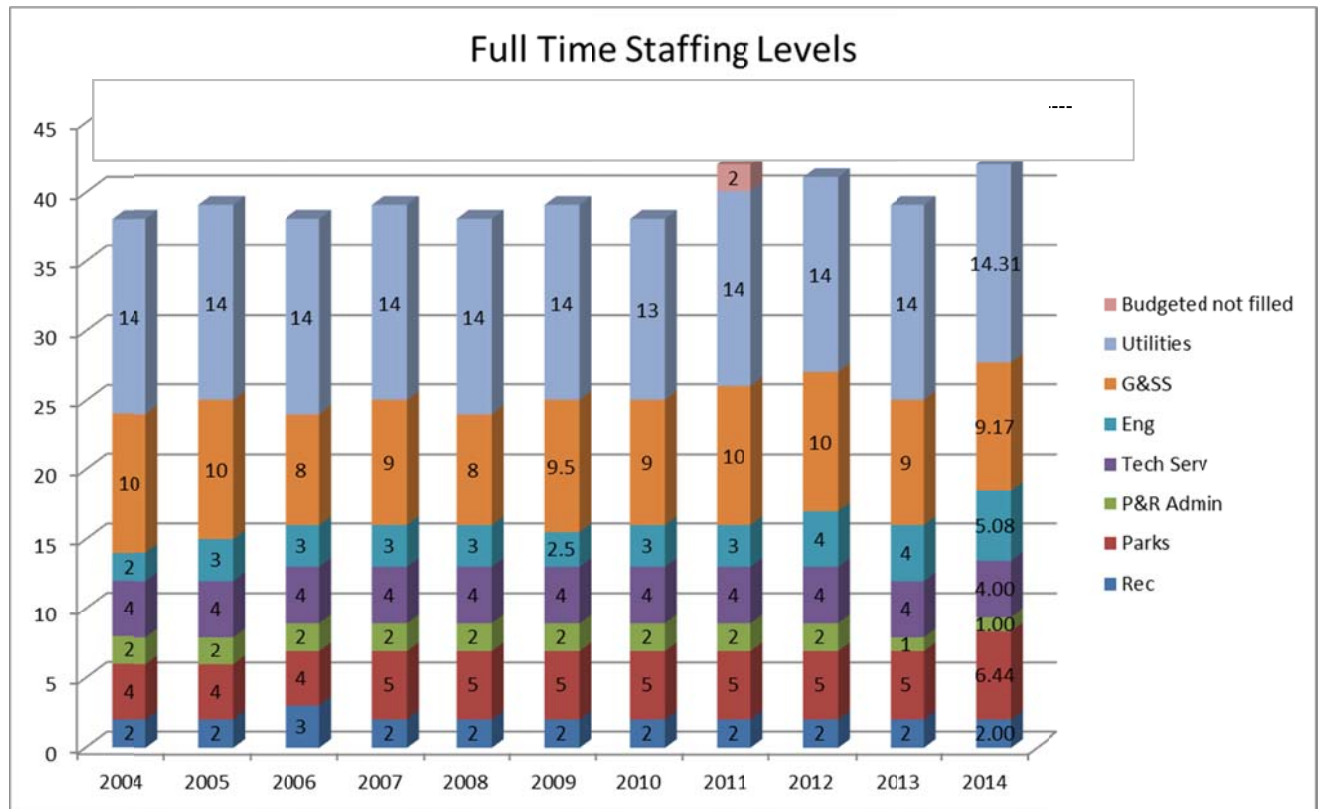


The following pie chart shows the percentage breakdown among departments.

2014 Salaries and Benefits Pie Chart



Full Time Staffing Levels



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.

2014 Salary Ranges

TAHOE CITY PUBLIC UTILITY DISTRICT MANAGEMENT AND SUPERVISORY SALARY RANGES EFFECTIVE JANUARY 1, 2014					
POSITION	2014 HOURLY RANGE		2014 MONTHLY RATES		Range Spread
	Entry	Top	Entry	Top	
GENERAL MANAGER*	\$71.561	\$93.028	\$12,403.907	\$16,124.853	30.00%
DISTRICT ENGINEER/ASSISTANT GENERAL MANAGER~	\$59.782	\$77.717	\$10,362.213	\$13,470.947	30.00%
CHIEF FINANCIAL OFFICER*	\$53.009	\$68.913	\$9,188.227	\$11,944.920	30.00%
DIRECTOR OF UTILITIES^	\$52.535	\$68.296	\$9,106.067	\$11,837.973	30.00%
PLANNING ENGINEER~	\$47.988	\$62.386	\$8,317.920	\$10,813.573	30.00%
ASSOCIATE CIVIL ENGINEER~	\$43.441	\$56.475	\$7,529.773	\$9,789.000	30.00%
DIRECTOR OF PARKS & RECREATION^	\$42.141	\$54.784	\$7,304.440	\$9,495.893	30.00%
UTILITIES SUPERINTENDENT^	\$42.141	\$54.784	\$7,304.440	\$9,495.893	30.00%
DIRECTOR OF RESOURCE DEVELOPMENT AND COMMUNITY RELATIONS*	\$40.148	\$52.193	\$6,958.987	\$9,046.787	30.00%
TECHNICAL SERVICES SUPERVISOR~	\$37.407	\$48.629	\$6,483.880	\$8,429.027	30.00%
ENGINEERING SYSTEMS COORDINATOR~	\$37.407	\$48.629	\$6,483.880	\$8,429.027	30.00%
HUMAN RESOURCES ADMINISTRATOR*	\$35.234	\$45.804	\$6,107.227	\$7,939.360	30.00%
PARKS SUPERINTENDENT^	\$35.234	\$45.804	\$6,107.227	\$7,939.360	30.00%
ACCOUNTANT I*	\$28.666	\$37.265	\$4,968.773	\$6,459.267	30.00%
ACCOUNTANT II* <	\$31.246	\$40.619	\$5,415.973	\$7,040.627	30.00%
EXECUTIVE ASSISTANT TO THE GENERAL MANAGER*	\$27.129	\$35.267	\$4,702.360	\$6,112.947	30.00%
2014 COLA: Clothing Allowance Reimbursement: ^ \$592.00 annually Employer Paid Member Contribution for CalPERS : Longevity Pay > 15 yrs of service DISTRICT ACCOUNTANT, DISTRICT TREASURER, and DISTRICT CLERK are Board Appointed positions compensated at \$100/year. < - Added 1/1/2014 Updated:					

**TAHOE CITY PUBLIC UTILITY DISTRICT
CLASSIFIED AND SEASONAL SALARY RANGES
EFFECTIVE JANUARY 1, 2014**

POSITION	2014 HOURLY RANGE		2014 MONTHLY RATES		Range Spread
	Entry	Top	Entry	Top	
Field Supervisor - Pump Stations ~	\$35.629	\$46.317	\$6,175.693	\$8,028.280	30.00%
Lead Worker - Underground	\$33.357	\$43.362	\$5,781.880	\$7,516.080	30.00%
Lead Worker - Pump Stations	\$33.357	\$43.362	\$5,781.880	\$7,516.080	30.00%
Lead Worker - Electrician	\$33.357	\$43.362	\$5,781.880	\$7,516.080	30.00%
Operations Technician - Electrician	\$31.083	\$40.407	\$5,387.720	\$7,003.880	30.00%
Operations Technician - Mechanic	\$28.914	\$37.588	\$5,011.760	\$6,515.253	30.00%
Operations Specialist III	\$28.914	\$37.588	\$5,011.760	\$6,515.253	30.00%
Operations Specialist II	\$25.969	\$33.761	\$4,501.293	\$5,851.907	30.01%
Operations Specialist I	\$22.526	\$29.283	\$3,904.507	\$5,075.720	30.00%
Utilities Technician	\$25.969	\$33.761	\$4,501.293	\$5,851.907	30.01%
Engineering Assistant III	\$27.967	\$36.357	\$4,847.613	\$6,301.880	30.00%
Engineering Assistant II	\$26.619	\$34.604	\$4,613.960	\$5,998.027	30.00%
Engineering Assistant I	\$21.272	\$27.654	\$3,687.147	\$4,793.360	30.00%
Construction Inspector II	\$29.240	\$38.011	\$5,068.267	\$6,588.573	30.00%
Construction Inspector I	\$26.619	\$34.604	\$4,613.960	\$5,998.027	30.00%
Account Clerk III	\$24.584	\$31.959	\$4,261.227	\$5,539.560	30.00%
Account Clerk II	\$20.503	\$26.654	\$3,553.853	\$4,620.027	30.00%
Account Clerk I	\$18.290	\$23.778	\$3,170.267	\$4,121.520	30.01%
Utilities Coordinator	\$24.412	\$31.737	\$4,231.413	\$5,501.080	30.00%
Project Assistant	\$24.103	\$31.334	\$4,177.853	\$5,431.227	30.00%
Administrative Secretary	\$21.912	\$28.485	\$3,798.080	\$4,937.400	30.00%
Department Secretary II	\$20.342	\$26.446	\$3,525.947	\$4,583.973	30.00%
Department Secretary I	\$17.888	\$23.254	\$3,100.587	\$4,030.693	30.00%
Senior Field Supervisor - Parks & Facilities	\$25.628	\$33.316	\$4,442.187	\$5,774.773	30.00%
Field Supervisor - Parks & Facilities	\$22.864	\$29.723	\$3,963.093	\$5,151.987	30.00%
Recreation Supervisor	\$21.231	\$27.600	\$3,680.040	\$4,784.000	30.00%
Recreation Coordinator	\$17.862	\$23.220	\$3,096.080	\$4,024.800	30.00%
Utilities Seasonal (S)	\$20.073	\$37.588	\$3,479.320	\$6,515.253	87.25%
Recreation Specialist (S)	\$16.986	\$31.365	\$2,944.240	\$5,436.600	84.65%
Recreation Leader III (S)	\$12.062	\$15.682	\$2,090.747	\$2,718.213	30.01%
Recreation Leader II (S)	\$9.807	\$12.751	\$1,699.880	\$2,210.173	30.02%
Recreation Leader I (S) *	\$8.565	\$10.757	\$1,484.600	\$1,864.547	25.59%
Sailing Instructor I (S) #	\$9.000	\$11.000	\$1,560.000	\$1,906.667	22.22%
Sailing Instructor II (S) #	\$9.000	\$13.000	\$1,560.000	\$2,253.333	44.44%
Senior Sailing Instructor (S) #	\$9.000	\$17.000	\$1,560.000	\$2,946.667	88.89%
Sailing Specialist (S) #	\$9.000	\$22.000	\$1,560.000	\$3,813.333	144.44%
Parks Maintenance Worker III (S)	\$15.809	\$20.554	\$2,740.227	\$3,562.693	30.01%
Parks Maintenance Worker II (S)	\$12.848	\$16.704	\$2,226.987	\$2,895.360	30.01%
Parks Maintenance Worker I (S)	\$10.289	\$13.376	\$1,783.427	\$2,318.507	30.00%
Parks Cashier (S) ^	\$10.289	\$13.376	\$1,783.427	\$2,318.507	30.00%

2014 COLA:
 Field Clothing Allowance:
 Office Staff Clothing Allowance:
 Standby Pay:
 Employer Paid Member Contribution
 for CalPERS :
 Longevity Pay > 15 yrs of service

(S) = Seasonal Position
 ~ - Field Sup'v Pump Stations position to be eliminated upon separation of current employee.
 * - California Minimum Wage increase effective 7/1/14 will bring entry level to \$9.00/hour.
 ^ - Added 1/1/2014
 # - Added 3/12/14
 Updated:

2014 Payroll Calendar

JANUARY						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

January	
3	PPE
10	Pay Day
17	PPE
24	Pay Day
31	PPE
1	Holiday
20	Holiday

July	
4	PPE
11	Pay Day
18	PPE
25	Pay Day
4	Holiday

JULY						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

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

February	
7	Pay Day
14	PPE
21	Pay Day
28	PPE
17	Holiday

August	
1	PPE
8	Pay Day
15	PPE
22	Pay Day
29	PPE

AUGUST						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

MARCH						
S	M	T	W	T	F	S
						1
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

March	
7	Pay Day
14	PPE
21	Pay Day
28	PPE

September	
5	Pay Day
12	PPE
19	Pay Day
26	PPE
1	Holiday

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

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

April	
4	Pay Day
11	PPE
18	Pay Day
25	PPE

October	
3	Pay Day
10	PPE
17	Pay Day
24	PPE
31	Pay Day

OCTOBER						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

MAY						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

May	
2	Pay Day
9	PPE
16	Pay Day
23	PPE
30	Pay Day
26	Holiday

November	
7	PPE
14	Pay Day
21	PPE
28	Pay Day
11	Holiday
27	Holiday
28	Holiday

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

JUNE						
S	M	T	W	T	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

June	
6	PPE
13	Pay Day
20	PPE
27	Pay Day

December	
5	PPE
12	Pay Day
19	PPE
26	Pay Day
24	Holiday
25	Holiday

DECEMBER						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

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2014 CAPITAL BUDGET AND FIVE-YEAR CAPITAL PLAN



Fire Hydrant Install

2014 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 server upgrades, upgrade administration security system, bike trail construction, bike trail overlays, best management practices (BMP), tank recoating, meter installations, sewer line replacement/rehabilitation, water line replacement, planning and design work for specific long-term projects are part of the capital budget and five-year capital plan.

The five year capital plan lists and describes capital projects in the near term that TCPUD plans to undertake any time after 2014. Including the 2014 authorized capital budget, the five-year capital spending plan estimates \$47,072,838 in capital spending offset by \$8,410,091 in grants secured, grants unsecured, or other outside funding sources. The following table shows the total for the five years by fund.

Summarized Five-Year Capital Plan

	Total 5 - Years
<u>District-Wide Capital</u>	
Governance & Support Services	\$ 141,500
Engineering -per Matt no 5-yr	-
Water	25,545,241
Sewer	12,603,930
Parks & Recreation Department	7,005,467
District-Wide Vehicles	1,776,700
Total District-Wide Capital	47,072,838
 <u>Less Grant Funded Capital</u>	
Water Grant Capital	2,806,098
Parks Grant Capital	2,554,182
Parks Grant Capital-unsecured	3,049,811
Subtotal grant funded capital	8,410,091
 <u>Net District Funded Capital</u>	
Governance & Support Services	141,500
Engineering -per Matt no 5-yr	
Water	22,739,143
Sewer	12,603,930
Parks & Recreation Department	1,401,474
District-Wide Vehicles	1,776,700
Total District-Wide Funded Capital	\$ 38,662,747

The 2014 capital budget and the five-year capital plan represent staff's best efforts to meet the long-term infrastructure needs of TCPUD. The Board of Directors approved the 2014 capital budget of \$9,121,630 and is staff's authorization to spend for the current year. The 2014 capital is anticipating \$3,568,576 in grant or other funding offsets for a net District-Wide funding capital of \$5,553,054.

The following top 10 projects in the next five years represent 68.1% of the District-Wide Capital.

<u>Top 10 Projects in Dollars</u>	<u>Amount</u>
West Lake Tahoe Regional Water Treatment Plant	\$ 8,541,049
Tahoe City Main Source & Storage Augmentation Projects	6,593,812
Projects as Defined by Future Sewer Master Plan	4,500,000
Rubicon Water System Transmission Improvements	3,929,160
Bunker Water Tank Replacement	2,430,950
Sewer System Rehabilitation - various locations	1,764,844
Homewood Trail Construction	1,418,918
WS Export Truckee River Crossing Repair	1,198,265
Dollar/Edgewater Lakefront Swr Line Replacement	904,800
Emergency Bypass Facilities (Force mains / Pump Stations)	795,240
Total	\$ 32,077,038



Bunker Water Tank - Capital Project No. 8151

The following capital budget sheets for:

- District-Wide Summary
- GSS,
- Water
- Sewer
- Parks and Recreation

Capital Budget Schedules

**District-Wide Summary
2014-2018**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total 5 - Years</u>
<u>District-Wide Capital</u>						
Governance & Support Services	\$ 43,500	\$ 90,000	\$ -	\$ -	\$ 8,000	\$ 141,500
Water	2,914,194	5,528,251	8,192,087	7,218,589	1,692,120	25,545,241
Sewer	2,022,361	4,919,369	2,312,200	1,675,000	1,675,000	12,603,930
Parks & Recreation Department	3,984,875	1,450,592	613,000	834,500	122,500	7,005,467
District-Wide Vehicles	156,700	555,000	401,000	521,000	143,000	1,776,700
Total District-Wide Capital	9,121,630	12,543,212	11,518,287	10,249,089	3,640,620	47,072,838
<u>Less Grant Funded Capital</u>						
Water Grant Capital	514,675	660,173	1,631,250	-	-	2,806,098
Parks Grant Capital	2,060,619	493,563	-	-	-	2,554,182
Parks Grant Capital-unsecured	993,282	696,029	500,000	770,000	90,500	3,049,811
Subtotal grant funded capital	3,568,576	1,849,765	2,131,250	770,000	90,500	8,410,091
<u>Net District Funded Capital</u>						
Governance & Support Services	43,500	90,000	-	-	8,000	141,500
Water	2,399,519	4,868,078	6,560,837	7,218,589	1,692,120	22,739,143
Sewer	2,022,361	4,919,369	2,312,200	1,675,000	1,675,000	12,603,930
Parks & Recreation Department	930,974	261,000	113,000	64,500	32,000	1,401,474
District-Wide Vehicles	156,700	555,000	401,000	521,000	143,000	1,776,700
Total District-Wide Funded Capital	\$ 5,553,054	\$ 10,693,447	\$ 9,387,037	\$ 9,479,089	\$ 3,550,120	\$ 38,662,747

For detailed capital budget information see Capital Budget Section

Tahoe City Public Utility District
 Five Year Capital Plan
 Governance & Support Services
 2014-2018

2014 Project Description	District Funds	2015 Project Description	District Funds	2016 Project Description	District Funds	2017 Project Description	District Funds	2018 Project Description	District Funds
Server Upgrades	7,500	Replace Color Copier	15,000					Server Upgrades	8,000
		Replace B/W copier	12,000						
		Replace Rideout B/W copier	8,000						
		Office Modifications Accounting/Common Areas	55,000						
Upgrade Administration Security System	20,000								
Utility Electronic Billing Solution	7,500								
Accounts Payable Scanning Project	8,500								
	<u>\$ 43,500</u>		<u>\$ 90,000</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ 8,000</u>
Grand Total - 5 Years		<u>\$ 141,500</u>							

Sewer Five Year Capital Plan	Asset Category or Replacement	Budget 2014		2015		2016		2017		2018		Project Total 5 Year
		Project Phase	Project Budget	Project Phase	Project Budget	Project Phase	Project Budget	Project Phase	Project Budget	Project Phase	Project Budget	
		P&D/CONST	P&D/CONST \$	P&D/CONST	P&D/CONST \$	P&D/CONST	P&D/CONST \$	P&D/CONST	P&D/CONST \$	P&D/CONST	P&D/CONST \$	
PROGRAMMATIC PROJECTS												
8350	Line Replacement/Splitting	Replacement	125,000									
	Manhole Rehabilitation	Replacement										
	Lateral Repairs	Replacement										
NA	Public Projects Relocations/Upgrades (EIP)	All	97,800									97,800
			222,800									222,800
ENGINEERING PROJECTS												
8335	TRPA BMP Projects (District-Owned Sewer Facilities)	Transmission										
8407	Admin Building TRPA BMP Project (42.5% Sewer Share)	All	84,776									84,776
8330	WS Export Truckee River Crossing Repair	Transmission	413,915									1,198,265
	Tahoe City Residential Sewer System Rehabilitation	Collection										
8315	Jackpine Drive SLR	Collection	285,225									1,764,844
	Pioneer Drive SLR	Collection										
8358	Golf Course SLR	Collection	93,345									542,925
8331	Dollar/Edgewater Lakefront SLR	Collection	168,480									904,800
8356	Beach (Julie) Lane Paving and BMPs	Collection	18,880									18,880
8360	Dollar 1 (Edgewater) Backup Power	Transmission	120,360									120,360
8357	Emergency Bypass Facilities (Pump Stations)	Transmission	129,720									795,240
	Emergency Bypass Facilities (Force Mains)	Transmission										
8359	Satellite Pump Station Overflow Wet Wells	Collection	79,560									440,640
	Meitering Manholes	Collection										
	West Shore H2S Control Facilities	Transmission										712,800
	Projects as Defined by Future Sewer Master Plan	All										40,000
			1,394,261									4,592,069
OPERATIONAL PROJECTS												
8314	Pump Station Flow Meters	Transmission	56,300									112,600
8316	Blackwood Pump & Control Upgrades	Transmission	14,000									14,000
8317	Madden Pump & Control Upgrades	Transmission	15,000									15,000
8345	Satellite Pump Station Controls	Transmission	73,000									118,000
8334	Transfer Switch Replacement	Transmission	51,000									102,000
8332	Mantra Backup Power	Transmission	34,000									34,000
NA	Portable Pump	Equipment										40,000
NA	Bypass Trailer	Equipment										40,000
NA	Spill Response Trailer	Equipment										25,000
NA	Glennridge Pump Station Access Road Paving (Dist. Share)	Equipment	20,000									15,000
NA	Second Mainline Camera for TV Van	Equipment	20,000									20,000
NA	Lateral TV Camera For TV Van	Equipment	12,000									12,000
NA	Maintenance Yard Fencing Replacement (25% Sewer Share)	Equipment	10,000									10,000
	Equipment or Facility Replacement/Upgrades	All										400,000
			405,300									957,600
			\$ 2,022,361									\$ 12,603,930
GRAND TOTAL EXPENDITURES												
			\$ 2,022,361									\$ 12,603,930

Parks and Recreation Five Year Capital

DISTRICT OWNED FACILITIES AND EQUIPMENT	Funding Status		2014 Project Budget	2015 Project Budget	2016 Project Budget	2017 Project Budget	2018 Project Budget	Project Total 5-Years
221 Fairway Replace Admin Stairs	d	Failing concrete stairs replacement	\$ 15,500	\$ -	\$ -	\$ -	\$ -	\$ 15,500
221 Fairway Admin BMP Improvements (15% P&R Share)	d	TRPA required property improvements	29,920	-	-	-	-	29,920
221 Fairway Replace Carpet	d	Replace existing in halls/commons areas	-	30,000	-	-	-	30,000
221 Fairway Admin Parking Lot Overlay	d	Admin parking lot asphalt rehabilitation	-	80,000	-	-	-	80,000
221 Fairway Kitchen Improvements	d	Staff kitchen floor, appliances, cabinet upgrades	-	15,000	-	-	-	15,000
221 Fairway HVAC Upgrades	d	Reroute HVAC ducting to improve heat/air	-	15,000	-	-	-	15,000
221 Fairway Corp Yard Fence Replacement	d		20,000	-	-	-	-	20,000
Bells Landing Repair/Replace Fences	d	Fence replacement between bike trail and river	10,000	-	-	-	-	10,000
Bells Landing Stairs & Deck	d/us	Stairs and deck to river access rehabilitation	-	-	30,000	-	-	30,000
Truckee River Trail Pavement Rehab	d	Rehabilitation of asphalt from TC to Squaw	480,002	288,030	-	-	-	768,032
Midway Trail Erosion	us	Erosion control measures on sloped section	50,000	-	-	-	-	50,000
Lakeside Trail Benches	s	Install benches with plaque dedications	10,000	-	-	-	-	10,000
Truckee River Access	s	Dedicated access improvements from highway	344,263	-	-	-	-	344,263
Homewood Trail Construction	s	Construct 1 mile missing trail in Homewood	925,356	493,563	-	-	-	1,418,918
Replace Lakeside Trail Interpretive Sign	d/s	Replace damaged/install new interp signs	80,000	-	-	-	-	80,000
Update Trail Map Signs	d	Update new trail sections on map signs	-	6,500	-	-	-	6,500
Trails Line Stripper	d	Replace existing trails line stripper	-	6,500	-	-	-	6,500
Replace River Ranch Chute Wall/Grade	us	Replace wall & grade near Bells Landing	-	75,000	-	-	-	75,000
Overlay 1/2 West Shore Bike Trail	us	Rehabilitation of asphalt on 1/2 of West Shore	-	-	342,000	350,000	-	692,000
Truckee River Trail Interpretive Sign Replace	us	Replace weather damaged interp signs	-	-	8,000	-	-	8,000
Lakeside Trail 5-7 Wood Plank Repairs	us	Replace deteriorated wood planks on phase 5-7	-	-	6,000	-	-	6,000
FCC-Hung Ceiling Removal	d	Remove existing panels & raise ceiling	-	-	12,000	-	-	12,000
FCC-Parking Lot Overlay	d	Rehabilitation of parking lot asphalt	-	-	-	20,000	-	20,000
FCC-ADA Improvements	d	Improvements to front door ramp for ADA	-	-	-	8,500	-	8,500
Golf Property -Upgrade Clubhouse Elec. Service Panel	d	Upgrade existing panel to meet power demands	8,500	-	-	-	-	8,500
Golf Course Entry Sign	d	New signage for improved way-finding	90,072	-	-	-	-	90,072
Golf Property -Ice Rink Construction	us	Feasibility/Design/Construct ice rink	451,560	-	-	-	-	451,560
Golf Property -Bocce Court #2	d	Construct 2nd court next to existing	28,675	-	-	-	-	28,675
Golf Course Capital	d	Capital projects to be determined	-	20,000	20,000	20,000	20,000	80,000
Golf Course BMPs	d	TRPA required improvements to property	264,166	-	-	-	-	264,166
Golf Property -Roof Replacement	d	Replace/repair deteriorating roof on lodge	-	-	-	-	12,000	12,000
Kilner Park-Tennis Court Fix	d	Rehabilitation of court surface/roots & trees	132,912	-	-	-	-	132,912
Kilner Park-Restrooms	d	Replace old restroom building	-	-	-	75,000	-	75,000
Equip-Picnic Table Replacement	d	3 year replacement of picnic tables in facilities	18,000	18,000	18,000	-	-	54,000
Equip-Club Car Replace	d	Replace current trail/ball field maint vehicle	-	20,000	-	-	-	20,000
Assessment Management Plan	d	Consultant work for asset management plan	-	50,000	-	-	-	50,000
Equip-Replace Bellfield Mower	d	Replace existing ride-mower for turf areas	-	-	20,000	-	-	20,000
Equip-Replace 1336 Snow Blower	d	Replace existing snow blower	-	-	7,000	-	-	7,000
Equip-Sod Cutter	d	Purchase sod cutter for turf areas	-	-	6,000	-	-	6,000
Equip-Toolcat Implement Replace	d	Replace worn sweeping implement on sweeper	-	-	-	16,000	-	16,000
Equip-Kayak/Board Rack Construction	d	Construct racks for kayak/boat storage rentals	10,000	-	-	-	-	10,000
Subtotal District Owned Facilities & Equipment			2,998,925	1,117,593	469,000	489,500	32,000	5,107,017

Parks and Recreation Five Year Capital Plan - continued			2014	2015	2016	2017	2018	Project Total
NON-DISTRICT FACILITIES WITH PROGRAMS			Project Budget	Project Budget	Project Budget	Project Budget	Project Budget	5-Years
Funding Status								
us	Commons Beach Sand	Add more beach sand to Commons Beach	50,000	-	-	-	-	50,000
us	Commons Playground Sand	Replace sand in sand play area of playground	-	6,000	-	-	-	6,000
us	Commons Drinking Fountain	Replace worn out drinking fountain	-	5,500	-	-	-	5,500
us	Railings at Commons Stairs	Rehabilitate railings on Commons stairs	-	40,000	-	-	-	40,000
us	Commons Beach Vista Concrete Repair	Rehabilitate spalling concrete on vista near TCC	-	-	25,000	-	-	25,000
us	Commons Beach Parking Lot Overlay	Rehabilitate asphalt on parking lot	-	-	40,000	-	-	40,000
us	Commons Beach Granite/Railings	Repair/enhance failing granite areas	-	-	15,000	-	-	15,000
us	Conners Field Light Replace	Replace ball field lights and poles	-	130,000	-	-	-	130,000
us	Conners Field Dugout Replacement	Upgrade dugouts on softball field	-	-	-	-	7,500	7,500
us	Conners Field Softball Score booth Repairs	Upgrade softball field score booth exterior	-	3,333	-	-	-	3,333
us	NTHS Bechtolt Field Softball Score booth Repairs	Upgrade softball field score booth exterior	-	3,333	-	-	-	3,333
us	NTHS Upper Field Softball Score booth Repairs	Upgrade softball field score booth exterior	-	3,333	-	-	-	3,333
us	NTHS Upper Field Lights	Replace ball field lights and poles	-	-	-	225,000	-	225,000
us	NTHS Upper Field Bleachers	Rehabilitate hillside bleachers	-	-	-	-	8,000	8,000
d	Rideout Sign @ Hwy 89	Install way-finding sign at Timberland & HWY 89	10,000	-	-	-	-	10,000
d	Rideout Wall Padding	Install safety padding on brick walls in gym	6,500	-	-	-	-	6,500
us	Rideout Entryway Floor	Replace carpet with weather resistant flooring	-	20,000	-	-	-	20,000
us	Rideout Court Overlay	Rehabilitate outdoor asphalt basketball courts	-	-	-	30,000	-	30,000
d	Skylandia Pier Repairs	Replace pier deck planks	7,500	-	-	-	-	7,500
d	Skylandia House Heat/Plumbing	Upgrade heating system/kitchen plumbing	15,000	-	-	-	-	15,000
us	Skylandia Camp Lodge	Build larger storage/indoor camp space	-	12,000	-	-	-	12,000
us	Skylandia Parking Lot Improvements	Rehabilitate asphalt parking lots	-	-	40,000	-	-	40,000
us	Skylandia Water Bars/Stair Replacement	Rehabilitate water bar stairs to beach	-	-	18,000	-	-	18,000
us	Skylandia Camp Stage	Build new stage for day camp skits	-	-	-	-	8,000	8,000
us	Gateway - Repair wood Planks Outlet & Lakeside 4	Replace deteriorating wood planks on dam	-	18,500	-	-	-	18,500
us	Gateway Repair Concrete Footing on Dam	Rehabilitate spalling concrete at foot of dam	-	75,000	-	-	-	75,000
us	Gateway Fanny Bridge Ped Chain/Poles	Rehabilitate anchor system for chain poles	-	10,000	-	-	-	10,000
us	Gateway Pavers Repairs	Rehabilitate heaving/broken pavers	-	6,000	6,000	-	-	12,000
us	Gateway Interpretive Signs	Replace/repair weathered interp signs	-	-	-	-	7,000	7,000
us	Gateway Dam Wood	Replace/repair wood railings/fixtures on dam	-	-	-	-	10,000	10,000
us	Dog Park Irrigation	Install automated irrigation for turf area& sod	21,500	-	-	-	-	21,500
d/s	Boat Ramp Rehabilitation	Construct new concrete ramp/dredge	766,450	-	-	-	-	766,450
us	Boat Ramp Cameras	Install security cameras for parking lot and ramp	25,000	-	-	-	-	25,000
d	Lake Forest Dock Repairs	Replace deck boards/boat bumpers on dock	35,000	-	-	-	-	35,000
us	64+ Acres Raft Launch Improvements	Rehabilitate public concrete raft launch ramp	-	-	-	10,000	-	10,000
us	MARIE SLUCHAK PARK Playground Replacements	Replace playground structure	-	-	-	40,000	-	40,000
us	TC Boardwalk -Pavers, Trees, Fixtures Repair/Replace	Rehabilitate pavers, fixtures, trees as necessary	-	-	-	40,000	-	40,000
d	TC Sidewalk Aspen Tree Replacement	Replace aspen trees to stop paver heaving	6,500	-	-	-	-	6,500
us	TC Sidewalk Garbage Can Replacement	Replace outdated garbage receptacles	30,000	-	-	-	-	30,000
us	TC Sidewalk Curb Replacement @ Driveways	Rehabilitate concrete driveway apron curbs	-	-	-	-	50,000	50,000
d	Wye Landscape Improvements		12,500	-	-	-	-	12,500
Subtotal Non-District Owned Facilities			985,950	332,999	144,000	345,000	90,500	1,898,449
Total All			\$ 3,984,875	\$ 1,450,592	\$ 613,000	\$ 834,500	\$ 122,500	\$ 7,005,467
Funding Status			2014	2015	2016	2017	2018	Project Total
District Funded Capital (d)			\$ 930,974	\$ 261,000	\$ 113,000	\$ 64,500	\$ 32,000	\$ 1,401,474
Secured Funding (s)			2,060,619	493,563	-	-	-	2,554,182
Unsecured Funding (us)			993,282	696,029	500,000	770,000	90,500	3,049,811
			\$ 3,984,875	\$ 1,450,592	\$ 613,000	\$ 834,500	\$ 122,500	\$ 7,005,467

Tahoe City Public Utility District
 Five Year Vehicle Capital Plan
 District-Wide Summary
 2014-2018

2014 Project Description	District Funds	2015 Project Description	District Funds	2016 Project Description	District Funds	2017 Project Description	District Funds	2018 Project Description	District Funds
2003 Ford F-350 Service Body, Uts. Veh# 12	42,000	1 2005 Vactor 2107 Utilities Veh # 18	400,000	1 2006 Ford F-550 Utility Box boom, Lift Gate, Utilities Vehicle#7	75,000	1 2004 Chevy Trailblazer Tech Serv., Veh# 53	23,000	1 2008 Ford F-450 Service Body, Boom and Liftgate	75,000
2002 Ford F250 Crew Cab, Lift Gate Parks Veh # 47	31,000	2 2003 Chevy Silverado Utilities, Veh# 9	30,000	2 2003 Chevy S-10 Compact Pickup, Tech Serv Veh # 2	23,000	2 2006 Ford F-550, Dump Body, Plow, Uts. Veh# 36	55,000	2 2006 Armadillo Sweeper Parks, Veh# 41	68,000
Utilities 10' Dump Trailer	9,700	3 2007 Chevy Colorado Utilities, Veh # 51	25,000	3 2002 Case 590 Super M Backhoe, Utilities, Unit 26	130,000	3 2007 Chevy Colorado Parks Veh # 45	23,000		
2002 Chevy K1500 Pick-up, Parks Veh# 46	24,000	4 Utilities Hydro Cleaning Truck	100,000	4 2004 Chevy K1500 Utilities Veh # 17	25,000	4 2006 Vactor 2113 Utilities Veh # 19	420,000		
Portable Generators (2) 60KW, Veh # 21, 22	50,000			5 1996 Bobcat Skid Steer Parks, Veh# 43	60,000				
				6 1996 Ford F800 Dump Truc Utilities, Veh# 60	88,000				
	<u>\$ 156,700</u>		<u>\$ 555,000</u>		<u>\$ 401,000</u>		<u>\$ 521,000</u>		<u>\$ 143,000</u>
Grand Total - 5 Years		<u>\$ 1,776,700</u>							