

Tahoe City Public Utility District

Tahoe City Public Utility District

2025 Operating Budget

(For the periods January – December)

Adopted November 15, 2024

RESOLUTION NO. 24-37

**A RESOLUTION OF THE TAHOE CITY PUBLIC UTILITY DISTRICT
ADOPTING THE SEWER FUND OPERATING AND CAPITAL BUDGETS FOR 2025**

WHEREAS, the Board of Directors (Board) of the Tahoe City Public Utility District (District) is responsible for approving or rejecting budgets and plans; and has sole authority for budgeting new capital projects, authorizing impacts related to staffing, including changes to the number of full-time staff positions of the District, authorizing the transfer of cash between funds, and the use of unrestricted net position; and

WHEREAS, per the direction of the Board, the General Manager of the District recommends and submits to the Board of Directors a Proposed Annual Sewer Fund Budget for the calendar year commencing on January 1, 2025, and ending December 31, 2025, which budget is attached as Exhibit A; and

WHEREAS, the Board has reviewed the Proposed Annual Sewer Fund Budget through various Committee meetings and a Board workshop; and

WHEREAS, the Proposed Annual Sewer Fund Budget includes operating, non-operating, special studies, and capital expenditures; and includes costs associated with the new full-time staff positions as recommended and reviewed during the budget process; and

WHEREAS, expenditures for all operating expenditures, excluding depreciation, total \$5,075,739, non-operating and special studies expenditures total \$104,454, and expenditures for all capital improvement projects total \$4,558,888, the result of which is a combined total for the Sewer fund of \$9,739,081; and

WHEREAS, the Board delegates to the General Manager the authority to manage District financial operations and to expend District funds for the operation of the District and for capital replacement and improvement projects all in conformity with the Board-approved annual District operating and capital budgets; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Tahoe City Public Utility District hereby resolves that the 2025 Annual Sewer Budget of the Tahoe City Public Utility District is adopted.

PASSED AND ADOPTED on the 15th day of November 2024, at a regular meeting of the Board of Directors of Tahoe City Public Utility District by the following vote:

AYES: Wilkins, Pang, Scoville, Friedman, Beals

NOES: None

ABSENT: None

TAHOE CITY PUBLIC UTILITY DISTRICT

BY:



Elleyne Beals, President

ATTEST:



Terri Viehmann, District Clerk

**TAHOE CITY PUBLIC UTILITY DISTRICT
EXHIBIT A
ADOPTING THE SEWER OPERATING, NON-OPERATING, SPECIAL STUDIES AND CAPITAL**

<u>Sewer Expenditures</u>	<u>Adopted Budget 2025</u>
Operating Expense (exclude Depreciation)	\$ 5,075,739
Non-operating and Special Studies Expense	104,454
Total Operations & Non-operations	<u>5,180,193</u>
Capital Expenditures	4,558,888
Total	<u>\$ 9,739,081</u>

**Tahoe City Public Utility District
Sewer Fund
2025 Budget
Statement of Revenues, Expenditures, Change in Net Position and Cash Position
(Exclude depreciation / amortization)**

	Budget 2024	Adopted Budget 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Sewer - Residential	\$ 5,395,234	\$ 5,922,881	\$ 527,647
Sewer - Comm	1,089,565	1,166,894	77,329
Connection Fees	15,000	15,000	-
Other	62,120	60,358	(1,762)
Total Revenues	<u>6,561,919</u>	<u>7,165,133</u>	<u>603,214</u>
Direct Operating Expenses (exclude dep)			
Personnel	1,991,346	2,042,435	51,089
Professional services	56,500	30,000	(26,500)
Charges and services	279,027	287,971	8,944
Materials and supplies	340,395	373,307	32,912
Insurance	50,994	57,360	6,366
Utilities	161,482	169,972	8,490
Total Direct Operating Expenses	<u>2,879,744</u>	<u>2,961,045</u>	<u>81,301</u>
Net Operating Income before other expenses	3,682,175	4,204,088	521,913
Less: Other expenses, allocations, project recovery			
Governance & Admin. Services	(971,523)	(1,069,574)	(98,051)
Eng/Tech Svs/GIS Allocation	(1,021,584)	(1,045,120)	(23,536)
Project recovery - Sewer	22,000	45,004	23,004
Project recovery-Operating	19,000	46,294	27,294
Net Operating Income	<u>(1,952,107)</u>	<u>(2,023,396)</u>	<u>(71,289)</u>
Net Operating Income	1,730,068	2,180,692	450,624
Non-Operating Revenues and Expenses			
Grant Revenue	-	25,648	25,648
Penalties Revenue	54,000	54,000	-
Interest Income	248,400	179,616	(68,784)
Other Revenue	6,000	6,000	-
County Collection Fee	(2,712)	(2,712)	-
Special Studies - Net Expense	(121,810)	(101,742)	20,068
Total Non-Operating Revenues (Expenses)	<u>183,878</u>	<u>160,810</u>	<u>(23,068)</u>
Change in Net Position	<u>1,913,946</u>	<u>2,341,502</u>	<u>427,556</u>
Cash inflows (outflows)			
Capital Expenditures	(6,094,058)	(4,558,888)	1,535,170
Net cash inflows (outflows)	<u>(6,094,058)</u>	<u>(4,558,888)</u>	<u>1,535,170</u>
Change in cash position	<u>\$ (4,180,112)</u>	<u>\$ (2,217,386)</u>	<u>\$ 1,962,726</u>
Projected Cash Beginning January 1, 2025		<u>11,791,157</u>	
Projected Cash Ending Balance December 31, 2025		<u>\$ 9,573,771</u>	

Tahoe City Public Utility District
Sewer Fund
Department 25-21: Sewer Pump Stations
2025 Budget
Net Operating Income
(Exclude depreciation / amortization)

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Sewer - Residential	\$ 5,395,234	\$ 5,922,881	\$ 527,647
Sewer - Comm	1,089,565	1,166,894	77,329
Connection Fees	15,000	15,000	-
Other	12,000	18,000	6,000
Total Revenues	<u>6,511,799</u>	<u>7,122,775</u>	<u>610,976</u>
Direct Operating Expenses			
Personnel	966,138	986,872	20,734
Professional services	35,500	22,000	(13,500)
Charges and services	135,688	141,169	5,481
Materials and supplies	144,227	154,018	9,791
Insurance	25,215	28,356	3,141
Utilities	143,332	148,572	5,240
Total Direct Operating Expenses	<u>1,450,100</u>	<u>1,480,987</u>	<u>30,887</u>
Net Operating Income (Loss)	5,061,699	5,641,788	580,089
Less depreciation, allocations, project recovery			
Governance & Admin. Services	(503,251)	(534,788)	(31,537)
Eng/Tech Svs/GIS Allocation	(522,480)	(532,888)	(10,408)
Project recovery - Sewer	10,000	26,008	16,008
Project recovery-Operating	12,000	35,004	23,004
Total other expenses, allocations, project recovery	<u>(1,003,731)</u>	<u>(1,006,664)</u>	<u>(2,933)</u>
Net Income before Other Cost & Non-Operating	<u>\$ 4,057,968</u>	<u>\$ 4,635,124</u>	<u>\$ 577,156</u>

**Tahoe City Public Utility District
Sewer Fund
Department 25-22: Sewer Line Maintenance
2025 Adopted Budget
Net Income (Loss)
(Exclude depreciation / amortization)**

	Budget 2024	Proposed 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel	\$ 1,012,610	\$ 1,042,382	\$ 29,772
Professional services	21,000	8,000	(13,000)
Charges and services	141,839	140,802	(1,037)
Materials and supplies	174,168	192,289	18,121
Insurance	25,443	28,608	3,165
Utilities	10,150	11,500	1,350
Total Direct Operating Expenses	1,385,210	1,423,581	38,371
Less depreciation, allocations, project recovery			
Governance & Admin. Services	468,272	513,608	45,336
Eng/Tech Svcs/GIS Allocation	499,104	512,232	13,128
Project recovery - Sewer	(10,000)	(20,286)	(10,286)
Project recovery-Operating	(9,000)	(10,000)	(1,000)
Total other expenses, allocations, project recovery	948,376	995,554	47,178
Total Operating Cost	\$ 2,333,586	\$ 2,419,135	\$ 85,549

Tahoe City Public Utility District
Sewer Fund
Department 25-23: Maintenance Joint Use Facility
2025 Budget
Net Operating Income (Loss)

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Other	\$ 50,120	\$ 42,358	\$ (7,762)
Total Revenues	50,120	42,358	(7,762)
Direct Operating Expenses			
Personnel	12,598	13,181	583
Charges and services	1,500	6,000	4,500
Materials and supplies	22,000	27,000	5,000
Insurance	336	396	60
Utilities	8,000	9,900	1,900
Total Direct Operating Expenses	44,434	56,477	12,043
Governance & Admin. Services	-	21,178	21,178
Net Operating Income (Loss)	\$ 5,686	\$ (35,297)	\$ (40,983)

**Tahoe City Public Utility District
Sewer
2025 Capital Budget & Vehicle Purchases**

ENGINEERING PROJECTS

	Amount
Line Replacement/Sliplining /Manhole Rehabilitation /Lateral Repairs (P&D/CONST)	\$ 50,000
SPS Storage Improvement (Coast Guard) (P&D/CONST)	1,218,555
SPS Storage Improvement (Waters Edge) (P&D/CONST)	1,102,145
Emergency Bypass Facilities (Pump Stations & Force Mains) (CONST)	73,443
Sixth Avenue Sewer Line Replacement (CONST)	10,340
CA FLAP SR89 - Fanny Bridge - Sewer Relocations (CONST)	315,116
Dollar Edgewater Phase 3 - Revetment (P&D)	190,902
Sewer Line Rehabilitation - Bunker Drive (Prelim/P&D)	258,923
Sewer Line Rehabilitation - TC Downtown (Prelim)	24,207
Sewer Line Rehabilitation - Tahoe City Golf Course (Prelim)	26,160
Sewer Line Rehabilitation - Fairway Drive (Prelim)	35,381
Sewer Pump Station Drywell Floor Recoating (P&D)	37,180
Sewer Pump Station Valve Replacements (P&D/CONST)	199,500
G&AS Projects 1/3 Cost Share (CONST)	427,205
	3,969,057

OPERATIONAL PROJECTS

Transfer Switch Replacement (P&D/CONST)	50,000
Satellite Pump Station Controls (P&D/CONST)	100,000
Spare Pumps (P&D/CONST)	50,000
Pump Station Flow Meters & Bypass Ports (P&D/CONST)	50,000
Equipment or Facility Replacement/Upgrades (CONST)	100,000
	350,000

Vehicles - See 2025 Fleet & Equipment Schedule for detail

239,831

Grand Total Expenditure

\$ 4,558,888

2025 Budget - Supporting Schedules

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

**Tahoe City Public Utility District
Engineering Department
2025 Budget
Operating Expenses, Allocations, and Project Recovery**

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel cost	\$ 1,879,461	\$ 2,046,495	\$ 167,034
Professional Services	32,280	16,000	(16,280)
Charges & Services	43,472	39,268	(4,204)
Materials & Supplies	16,981	17,215	234
Insurance	52,272	60,288	8,016
Utilities	1,680	1,920	240
Total Direct Operating Expenses	2,026,146	2,181,186	155,040
Other expenses, allocations, project recovery			
Governance & Admin. Services	668,506	788,946	120,440
Eng/Tech Svs/GIS Allocation	(1,018,728)	(1,074,089)	(55,361)
Project recovery - Water	(766,392)	(842,122)	(75,730)
Project recovery - Sewer	(375,276)	(317,167)	58,109
Project recovery - G&AS/Parks	(408,456)	(610,954)	(202,498)
Project recovery-Operating	(125,800)	(125,800)	-
Total other expenses, allocations, project recovery	(2,026,146)	(2,181,186)	(155,040)
Net Engineering	\$ -	\$ -	\$ -

**Tahoe City Public Utility District
 Technical Services & Geographic Information System (GIS)
 2025 Budget
 Revenue, Expenses, and Allocations**

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Flat Permit & Inspection Fees	\$ 38,524	\$ 39,668	\$ 1,144
Total Revenues	38,524	39,668	1,144
Direct Operating Expenses			
Personnel cost	905,296	939,556	34,260
Professional Services	28,794	28,794	-
Charges & Services	73,147	73,191	44
Materials & Supplies	21,360	21,360	-
Insurance	25,632	29,472	3,840
Utilities	980	980	-
Total Direct Operating Expenses	1,055,209	1,093,353	38,144
Net Operating Income (Loss)	(1,016,685)	(1,053,685)	(37,000)
Allocations			
Governance & Admin. Services	(390,531)	(397,120)	(6,589)
Eng/Tech Svcs/GIS Allocation	1,407,216	1,450,805	43,589
	1,016,685	1,053,685	37,000
Net Technical Services & GIS	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Special Studies
2025 Budget
Operating Expenses and Project Recovery

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Professional Service	\$ 590,748	\$ 618,615	\$ 27,867
Charges & Services	11,004	1,000	(10,004)
Total Direct Operating Expenses	601,752	619,615	17,863
Project Recovery			
Project recovery - Water	(158,460)	(174,240)	(15,780)
Project recovery - Sewer	(121,810)	(101,742)	20,068
Project recovery - GSS/Parks/Rec	(321,482)	(343,633)	(22,151)
Net Special Studies	\$ -	\$ -	\$ -

**Tahoe City Public Utility District
Governance & Administrative Services
2025 Adopted Budget
Net Operating Cost**

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel	\$ 3,608,383	\$ 4,141,240	\$ 532,857
Professional services	277,476	284,770	7,294
Charges and services	483,397	582,119	98,722
Materials and supplies	64,802	76,738	11,936
Insurance	98,604	125,319	26,715
Utilities	52,385	66,782	14,397
Total Direct Operating Expenses	4,585,047	5,276,968	691,921
Project Recovery	36,208	17,952	(18,256)
Allocations			
Tech Svs.	(390,531)	(397,120)	(6,589)
Engineering	(668,506)	(788,946)	(120,440)
Sewer	(971,523)	(1,069,574)	(98,051)
Water	(1,290,688)	(1,556,707)	(266,019)
Golf	(373,002)	(423,596)	(50,594)
Recreation	(221,625)	(354,754)	(133,129)
Parks	(705,380)	(704,223)	1,157
Total Allocations	(4,621,255)	(5,294,920)	(674,822)
Net Governance & Administrative Services	\$ -	\$ -	\$ -

RESOLUTION NO. 24-38

**A RESOLUTION OF THE TAHOE CITY PUBLIC UTILITY DISTRICT
ADOPTING THE WATER FUND OPERATING AND CAPITAL BUDGETS FOR 2025**

WHEREAS, the Board of Directors (Board) of the Tahoe City Public Utility District (District) is responsible for approving or rejecting budgets and plans; and has sole authority for budgeting new capital projects, authorizing impacts related to staffing, including changes to the number of full-time staff positions of the District, authorizing the transfer of cash between funds, and the use of net unrestricted net position; and

WHEREAS, per the direction of the Board, the General Manager of the District recommends and submits to the Board of Directors a Proposed Annual Water Fund Budget for the calendar year commencing on January 1, 2025, and ending December 31, 2025, which budget is attached as Exhibit A; and

WHEREAS, the Board has reviewed the Proposed Annual Water Fund Budget through various Committee meetings and a Board workshop; and

WHEREAS, the Proposed Annual Water Fund Budget includes operating, non-operating, special studies, and capital expenditures; and includes costs associated with the new full-time staff positions as recommended and reviewed during the budget process; and

WHEREAS, expenditures for all operating expenditures, excluding depreciation, total \$7,233,936, non-operating and special studies expenditures total \$451,952, debt service payments total \$1,223,160, expenditures for all capital improvement projects and vehicles total \$17,932,631, an amount to fund the Debt Service Reserve of \$975,155 and \$2,943,000 to acquire the water systems owned by the Tahoe Swiss Village Utility, Inc., the result of which is a combined total for the Water fund of \$30,759,834; and

WHEREAS, the Board delegates to the General Manager the authority to manage District financial operations and to expend District funds for the operation of the District and for capital replacement and improvement projects all in conformity with the Board-approved annual District operating and capital budgets; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Tahoe City Public Utility District hereby resolves that the 2025 Annual Water Budget of the Tahoe City Public Utility District is adopted.

PASSED AND ADOPTED on the 15th day of November 2024, at a regular meeting of the Board of Directors of Tahoe City Public Utility District by the following vote:

AYES: Wilkins, Pang, Scoville, Friedman, Beals

NOES: None

ABSENT: None


TAHOE CITY PUBLIC UTILITY DISTRICT

BY:



Elleyne Beals, President

ATTEST:



Terri Viehmann, District Clerk

**TAHOE CITY PUBLIC UTILITY DISTRICT
EXHIBIT A
ADOPTING THE WATER OPERATING, NON-OPERATING, SPECIAL STUDIES AND CAPITAL
BUDGETS FOR 2025**

<u>Water expenditures</u>	<u>Adopted Budget 2025</u>
Operating Expense (exclude Depreciation)	\$ 7,233,936
Non-operating and Special Studies Expense	451,952
Debt Service Payments	<u>1,223,160</u>
Total Operations & Non-operations	8,909,048
Fund the Debt Service Reserve	975,155
Purchase Water Systems own by Tahoe Swiss Village Utility, Inc.	2,943,000
Capital Expenditures	<u>17,932,631</u>
Total	<u>\$ 30,759,834</u>

**Tahoe City Public Utility District
Water Fund
2025 Budget
Statement of Revenues, Expenditures, Change in Net and Cash Position**

	Budget 2024	Adopted Budget 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Base - Residential	\$ 6,823,331	\$ 8,303,893	\$ 1,480,562
Base-Commercial	737,452	1,020,527	283,075
Base - Fire Protection Svcs	386,025	359,812	(26,213)
Consumption - Residential	1,281,895	1,376,491	94,596
Consumption - Commercial	320,610	316,272	(4,338)
Connection Fees	37,000	37,000	-
Rental Income	50,169	50,909	740
Other	24,000	30,000	6,000
Total Revenues	<u>9,660,482</u>	<u>11,494,904</u>	<u>1,834,422</u>
Direct Operating Expenses (exclude dep)			
Personnel cost	2,386,119	2,447,612	61,493
Professional Services	173,950	168,729	(5,221)
Charges & Services	419,266	491,025	71,759
Materials & Supplies	564,224	625,538	61,314
Insurance	60,791	68,412	7,621
Utilities	407,199	513,051	105,852
Total Direct Operating Expenses	<u>4,011,549</u>	<u>4,314,367</u>	<u>302,818</u>
Net Operating Income before other expenses	5,648,933	7,180,537	1,531,604
Less: Other expenses, allocations, project recovery			
Governance & Admin. Services	(1,290,688)	(1,556,707)	(266,019)
Eng/Tech Svcs/GIS Allocation	(1,294,008)	(1,362,862)	(68,854)
Project recovery - Water	120,000	40,000	(80,000)
Project recovery-Operating	40,000	65,796	25,796
Net Operating Income	<u>3,224,237</u>	<u>4,366,764</u>	<u>1,142,527</u>
Non-Operating Revenues and (Expenses)			
Infrastructure Improvement Charge	-	754,104	754,104
Capital Grant Revenue	-	530,647	530,647
Property tax for debt service	50,400	593,135	542,735
Interest Income	141,432	86,736	(54,696)
Penalties Revenue	54,000	80,004	26,004
Other Revenue	6,000	8,300	2,300
Interest Expense for debt service	(100,900)	(346,780)	(245,880)
Debt Issuance Expense	-	(275,000)	(275,000)
Special Studies - Net Expense	(158,460)	(174,240)	(15,780)
County Collection Fee / Other	(2,712)	(2,712)	-
Transfer from General Fund unrestricted cash	-	7,702,150	7,702,150
Net Non-Operating	<u>(10,240)</u>	<u>8,956,344</u>	<u>8,966,584</u>
Change in Net Position	<u>3,213,997</u>	<u>13,323,108</u>	<u>10,109,111</u>
Cash Inflows (outflows)			
Loan Proceeds received	3,735,404	5,767,837	2,032,433
Principal payments	-	(876,380)	(876,380)
Purchase Private Water Systems - TSVU	-	(2,943,000)	(2,943,000)
Fund Water Debt Service Reserve	-	(975,155)	(975,155)
Capital Expenditures	(8,416,475)	(17,932,631)	(9,516,157)
Net cash Inflows (outflows)	<u>(4,681,071)</u>	<u>(16,959,329)</u>	<u>(12,278,259)</u>
Change in cash position	<u>\$ (1,467,074)</u>	<u>\$ (3,636,221)</u>	<u>\$ (2,169,148)</u>
Projected Cash Beginning January 1, 2025		5,896,215	
Projected Cash Ending Balance December 31, 2025		<u>\$ 2,259,994</u>	

Tahoe City Public Utility District
Water Fund
Department 23-11: Water Production
2025 Budget
Net Operating Income
 (Exclude depreciation / amortization)

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Base - Residential	\$ 6,823,331	\$ 8,303,893	\$ 1,480,562
Base - Commercial	737,452	1,020,527	283,075
Base - Fire Protection Services	386,025	359,812	(26,213)
Consumption - Residential	1,281,895	1,376,491	94,596
Consumption - Commercial	320,610	316,272	(4,338)
Connection Fees	37,000	37,000	-
Property Tax Used for Rate Transition	-	-	-
Rental Income	50,169	50,909	740
Other	24,000	30,000	6,000
Total revenue	9,660,482	11,494,904	1,834,422
Direct Operating Expenses			
Personnel cost	1,028,583	1,033,184	4,601
Professional Services	56,500	45,000	(11,500)
Charges & Services	203,378	239,692	36,314
Materials & Supplies	157,267	184,874	27,607
Insurance	26,235	29,412	3,177
Utilities	302,700	405,700	103,000
Total Direct Operating Expenses	1,774,663	1,937,862	163,199
Net Operating Income (Loss)	7,885,819	9,557,042	1,671,223
Less other expenses, allocations, project recovery			
Governance & Admin. Services	(598,635)	(698,929)	(100,294)
Eng/Tech Svs/GIS Allocation	(572,448)	(612,150)	(39,702)
Project recovery - Water	20,000	37,934	17,934
Project recovery-Operating	60,000	10,000	(50,000)
Total other expenses, allocations, project recovery	(1,091,083)	(1,263,145)	(172,062)
Net Income before Other Cost & Non-Operating	\$ 6,794,736	\$ 8,293,897	\$ 1,499,161

Tahoe City Public Utility District
Water Fund
Department 23-12: Storage, Transmission, Distribution
2025 Budget
Operating Cost (exclude depreciation)

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel cost	\$ 1,357,536	\$ 1,414,428	\$ 56,892
Professional Services	117,450	123,729	6,279
Charges & Services	215,888	251,333	35,445
Materials & Supplies	406,957	440,664	33,707
Insurance	34,556	39,000	4,444
Utilities	104,499	107,351	2,852
Total Direct Operating Expenses	2,236,886	2,376,505	139,619
Add Other expenses, allocations, project recovery			
Governance & Admin. Services	692,053	857,778	165,725
Eng/Tech Svs/GIS Allocation	721,560	750,712	29,152
Project recovery - Water	(20,000)	(27,862)	(7,862)
Project recovery-Operating	(60,000)	(30,000)	30,000
Total other expenses, allocations, project recovery	1,333,613	1,550,628	217,015
Total Operating Cost	\$ 3,570,499	\$ 3,927,133	\$ 356,634

**Tahoe City Public Utility District Water
2025 Capital Budget and Vehicle
Purchases**

ENGINEERING PROJECTS

Amount

WATER DEBT FINANCING

West Lake Tahoe Regional Water Treatment Plant (FINANCED) (CONST)	\$ 1,617,837
Tahoe Cedars Water System Distribution Replacement - Financed (P&D/CONST)	4,000,000
Madden Creek Water System Distribution Replacement (Ph. 3 & 4) financed (CONST)	6,726,997
	<hr style="border-top: 1px solid black;"/>
	12,344,834

WATER PAY GO

Public Projects Relocations/Upgrades (EIP) (P&D/CONST)	10,000
The Villas WLR (P&D)	67,797
Lower Meeks Bay PRV (CONST)	1,020,934
Rubicon Wells 2 & 3 - Backup Power Project (CONST)	1,516,416
Rubicon Tank No. 1 Water Feed Line Replacement (CONST)	512,310
Concrete Tank Rehabilitation (Four Seasons & Tahoe Tavern) (P&D)	66,050
West Shore Storage Augmentation (Storage Only)- 2 Tanks) (P&D)	81,000
Madden Creek Water System Distribution Improvements P&D (Ph.3 & 4) (P&D)	319,154
Tahoe Cedars Water System Distribution Improvements - Pay Go (P&D)	475,000
CA FLAP SR89 - Fanny Bridge - Water Relocations (CONST)	170,150
Tahoe Pines/Swiss Village Water System Upgrades (CONST)	100,000
Glenridge Water System Upgrades (CONST)	100,000
Tahoe Swiss Service Area - Meter Installation Project (P&D)	89,370
Glenridge Service Area - Meter Installation Project (P&D)	28,980
Tahoe Swiss Service Area - Interconnection Pipeline (P&D)	328,050
G&AS Projects-1/3 Cost Share (Water/Sewer/Parks) (CONST)	427,205
	<hr style="border-top: 1px solid black;"/>
	5,312,416

OPERATIONAL PROJECTS

Large Commercial/Domestic Meter Replacement Program (CONST)	35,547
	<hr style="border-top: 1px solid black;"/>
	35,547

Vehicles - See 2025 Fleet & Equipment Schedule for detail	239,834
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Water Total Captial	<hr style="border-top: 1px solid black;"/> \$ 17,932,631 <hr style="border-top: 1px solid black;"/>
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2025 Budget - Supporting Schedules

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

**Tahoe City Public Utility District
Engineering Department
2025 Budget
Operating Expenses, Allocations, and Project Recovery**

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel cost	\$ 1,879,461	\$ 2,046,495	\$ 167,034
Professional Services	32,280	16,000	(16,280)
Charges & Services	43,472	39,268	(4,204)
Materials & Supplies	16,981	17,215	234
Insurance	52,272	60,288	8,016
Utilities	1,680	1,920	240
Total Direct Operating Expenses	2,026,146	2,181,186	155,040
Other expenses, allocations, project recovery			
Governance & Admin. Services	668,506	788,946	120,440
Eng/Tech Svs/GIS Allocation	(1,018,728)	(1,074,089)	(55,361)
Project recovery - Water	(766,392)	(842,122)	(75,730)
Project recovery - Sewer	(375,276)	(317,167)	58,109
Project recovery - G&AS/Parks	(408,456)	(610,954)	(202,498)
Project recovery-Operating	(125,800)	(125,800)	-
Total other expenses, allocations, project recovery	(2,026,146)	(2,181,186)	(155,040)
Net Engineering	\$ -	\$ -	\$ -

**Tahoe City Public Utility District
 Technical Services & Geographic Information System (GIS)
 2025 Budget
 Revenue, Expenses, and Allocations**

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Flat Permit & Inspection Fees	\$ 38,524	\$ 39,668	\$ 1,144
Total Revenues	38,524	39,668	1,144
Direct Operating Expenses			
Personnel cost	905,296	939,556	34,260
Professional Services	28,794	28,794	-
Charges & Services	73,147	73,191	44
Materials & Supplies	21,360	21,360	-
Insurance	25,632	29,472	3,840
Utilities	980	980	-
Total Direct Operating Expenses	1,055,209	1,093,353	38,144
Net Operating Income (Loss)	(1,016,685)	(1,053,685)	(37,000)
Allocations			
Governance & Admin. Services	(390,531)	(397,120)	(6,589)
Eng/Tech Svs/GIS Allocation	1,407,216	1,450,805	43,589
	1,016,685	1,053,685	37,000
Net Technical Services & GIS	\$ -	\$ -	\$ -

**Tahoe City Public Utility District
Special Studies
2025 Budget
Operating Expenses and Project Recovery**

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Professional Service	\$ 590,748	\$ 618,615	\$ 27,867
Charges & Services	11,004	1,000	(10,004)
Total Direct Operating Expenses	<u>601,752</u>	<u>619,615</u>	<u>17,863</u>
Project Recovery			
Project recovery - Water	(158,460)	(174,240)	(15,780)
Project recovery - Sewer	(121,810)	(101,742)	20,068
Project recovery - GSS/Parks/Rec	(321,482)	(343,633)	(22,151)
Net Special Studies	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tahoe City Public Utility District
Governance & Administrative Services
2025 Proposed Budget
Net Operating Cost**

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel	\$ 3,608,383	\$ 4,141,240	\$ 532,857
Professional services	277,476	284,770	7,294
Charges and services	483,397	582,119	98,722
Materials and supplies	64,802	76,738	11,936
Insurance	98,604	125,319	26,715
Utilities	52,385	66,782	14,397
Total Direct Operating Expenses	4,585,047	5,276,968	691,921
Project Recovery	36,208	17,952	(18,256)
Allocations			
Tech Svs.	(390,531)	(397,120)	(6,589)
Engineering	(668,506)	(788,946)	(120,440)
Sewer	(971,523)	(1,069,574)	(98,051)
Water	(1,290,688)	(1,556,707)	(266,019)
Golf	(373,002)	(423,596)	(50,594)
Recreation	(221,625)	(354,754)	(133,129)
Parks	(705,380)	(704,223)	1,157
Total Allocations	(4,621,255)	(5,294,920)	(674,822)
Net Governance & Administrative Services	\$ -	\$ -	\$ -

RESOLUTION NO. 24-39

**A RESOLUTION OF THE TAHOE CITY PUBLIC UTILITY DISTRICT
ADOPTING THE GOVERNMENTAL FUNDS OPERATING AND CAPITAL BUDGETS FOR 2025**

WHEREAS, the Board of Directors (Board) of the Tahoe City Public Utility District (District) is responsible for approving or rejecting budgets and plans; and has sole authority for budgeting new capital projects, authorizing impacts related to staffing, including changes to the number of full-time staff positions of the District, authorizing the transfer of cash between funds, and the use of undesignated net position and unassigned fund balance; and

WHEREAS, per the direction of the Board, the General Manager of the District recommends and submits to the Board of Directors a Proposed Annual Governmental Funds Budget for the calendar year commencing on January 1, 2025, and ending December 31, 2025, which budget is attached as Exhibit A; and

WHEREAS, the Board has reviewed the Proposed Annual Governmental Funds Budgets through various Committee meetings and a Board workshop; and

WHEREAS, the Proposed Annual Governmental Funds Budgets includes operating, non-operating, special studies, and capital expenditures; and includes costs associated with the new full-time staff positions as recommended and reviewed during the budget process; and

WHEREAS, expenditures for all operating expenditures total \$7,727,333, non-operating and special studies expenditures total \$503,633, debt service payments total \$139,703, transfers to the Water Fund of \$7,702,150, an amount to fund the Section 115 Trust of \$897,680, and capital expenditures for all capital improvement projects and fleet and equipment total \$9,133,818, the result of which is a combined total for the Governmental Funds of \$26,104,317; and

WHEREAS, the Board delegates to the General Manager the authority to manage District financial operations and to expend District funds for the operation of the District and for capital replacement and improvement projects all in conformity with the Board-approved annual District operating and capital budgets; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Tahoe City Public Utility District hereby resolves that the 2025 Annual Governmental Funds Budget of the Tahoe City Public Utility District is adopted.

PASSED AND ADOPTED on the 15th day of November 2024, at a regular meeting of the Board of Directors of Tahoe City Public Utility District by the following vote:

AYES: Wilkins, Pang, Scoville, Friedman, Beals

NOES: None

ABSENT: None

TAHOE CITY PUBLIC UTILITY DISTRICT

BY:



Elleyne Beals, President

ATTEST:



Terri Viehmann, District Clerk

STRATEGIC FOCUS AREA:

- Not Applicable – General Operations

FINANCIAL IMPACTS:

The following table shows the budget-to-budget dollar changes for operating expense, non-operating & special studies, debt service payments, and capital expenditures:

<u>Expenditures</u>	<u>Budget 2024</u>	<u>Proposed 2025</u>	<u>\$ Chg. Budget to Budget Inc. (Dec.)</u>
Operating Expense	\$ 7,373,564	\$ 7,727,333	\$ 353,769
Non-operating and Special Studies Expense	470,330	503,633	33,303
Debt Service Payments	139,703	139,703	-
Total Operations & Non-operations	7,983,597	8,370,669	387,072
Transfers to the Water Fund	-	7,702,150	7,702,150
Fund the Section 115 Trust	-	897,680	897,680
Capital Expenditures	5,715,363	9,133,818	3,418,455
Total	\$ 13,698,960	\$ 26,104,317	\$ 12,405,357

Operating expenses include direct operating expenses and department allocations from Governance and Administrative Services & Engineering to support parks and recreation operations and capital plans. Non-operating and Special Studies Expense include debt service payments and special studies work such as the Government Finance Officers Association consulting services for the Computerized Maintenance Management System and the Enterprise Resource Planning System projects and the Active Recreation Facility Planning & Concept Design.

ATTACHMENTS:

- Resolution No. 24-39: A Resolution of the Tahoe City Public Utility District Adopting the Governmental Funds Operating and Capital Budget for 2025
- 2025 Governmental Fund Operating and Capital Budget schedules as follows:
 - Governmental Fund Statement of Revenues & Expenditures and Cash Position
 - Governmental Parks Department Statement of Revenues and Expenditures
 - Governmental Recreation Department Statement of Revenues and Expenditures
 - Governmental Golf & Winter Sports Department Statement of Revenues and Expenditures
 - Governmental Parks & Rec Admin Department Statement of Expenditures
 - Governmental (Parks & Recreation) Capital Budget
 - Other Supporting 2025 Budget Schedules
 - Engineering Department
 - Technical Services & Geographic Information System (GIS)
 - Special Studies
 - Governance & Administrative Services Department

**TAHOE CITY PUBLIC UTILITY DISTRICT
EXHIBIT A
ADOPTING THE GOVERNMENTAL FUNDS OPERATING, NON-OPERATING, SPECIAL STUDIES**

<u>Expenditures</u>	<u>Adopted 2025</u>
Operating Expense	\$ 7,727,333
Non-operating and Special Studies Expense	503,633
Debt Service Payments	<u>139,703</u>
Total Operations & Non-operations	8,370,669
Transfers to the Water Fund	7,702,150
Fund the Section 115 Trust	897,680
Capital Expenditures	<u>9,133,818</u>
Total	<u>\$ 26,104,317</u>

Tahoe City Public Utility District
Governmental Funds (Fund 10 & Fund 50)
2025 Budget
Statement of Revenues & Expenditures and Cash Position

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
User Fee	\$ 1,205,182	\$ 1,146,494	\$ (58,688)
Season Pass Revenue	305,334	299,459	(5,875)
Retail Sales	46,536	49,062	2,526
Sidewalk Assessment Revenue	28,620	29,196	576
Grant Revenue	40,000	40,000	-
Golf Lesson Revenue	3,455	4,325	870
Rental Income	303,253	314,752	11,499
Maintenance Svs Revenue	509,734	518,969	9,235
Other	213,324	254,216	40,892
Total Revenue	2,655,438	2,656,473	1,035
Direct Operating Expenses			
Personnel	3,467,183	3,624,144	156,961
Professional services	11,900	11,900	-
Charges and services	757,854	683,307	(74,547)
Materials and supplies	1,163,030	1,160,297	(2,733)
Insurance	76,368	85,716	9,348
Utilities	324,662	356,994	32,332
Total Direct Operating Expenses	5,800,997	5,922,358	121,361
Net Operating Loss before allocations	(3,145,559)	(3,265,885)	(120,326)
Allocation & Project Recovery			
Governance & Admin. Services	(1,300,015)	(1,482,573)	(182,558)
Eng/Tech Svs/GIS Allocation	(110,352)	(116,912)	(6,560)
Project Recovery - Operating	(162,200)	(205,490)	(43,290)
Total Allocation & Project Recovery	(1,572,567)	(1,804,975)	(232,408)
Net Operating Loss	(4,718,126)	(5,070,860)	(352,734)
Non-Operating Revenue and Expenses			
Property Tax Revenue	10,500,501	11,296,846	796,345
Property Tax used for Debt Service (Harbor Master SPS)	(139,703)	(139,703)	-
Property Tax used for Water Debt Service	(50,400)	(593,135)	(542,735)
Penalties Revenue / Other	240	34,512	34,272
Interest Income	476,280	251,271	(225,009)
County Collection Fee	(148,848)	(160,000)	(11,152)
Special Studies - Net Expense	(321,482)	(343,633)	(22,151)
Total Non-Operating Revenue (Expenses)	10,316,588	10,346,158	29,570
Capital Grants, Capital Outlay, & Transfers			
Fund remaining Section 115 Trust	-	(897,680)	(897,680)
TCCSEA Letter of Intent	-	(750,000)	(750,000)
Capital Grant Revenue - secured	1,662,375	-	(1,662,375)
Capital outlay	(5,715,363)	(9,133,818)	(3,418,455)
Transfers to Water Fund	-	(7,702,150)	(7,702,150)
Change in cash position	\$ 1,545,474	\$ (13,208,350)	\$ (14,753,824)
Projected Cash Beginning January 1, 2025		24,137,656	
Projected Cash Ending Balance December 31, 2025		\$ 10,929,306	

Tahoe City Public Utility District
Parks Department
Departments 10-11 through 10-19
2025 Budget
Statement of Revenues and Expenditures

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
User Fee	\$ 224,303	\$ 108,223	\$ (116,080)
Season Pass Revenue	22,760	28,117	5,357
Sidewalk Assessment Revenue	28,620	29,196	576
Other	156,687	278,343	121,656
Maintenance Service Revenue	509,734	518,969	9,235
Rental Revenue	185,990	186,785	795
Total Revenue	1,128,094	1,149,633	21,539
Direct Operating Expenses			
Personnel	1,661,928	1,692,933	31,005
Professional services	8,400	8,400	-
Charges and services	330,734	309,296	(21,438)
Materials and supplies	817,982	763,921	(54,061)
Insurance	39,288	44,304	5,016
Utilities	207,587	233,497	25,910
Total Direct Operating Expenses	3,065,919	3,052,351	(13,568)
Net Operating Loss before allocations	(1,937,825)	(1,902,718)	35,107
Allocations & Project Recovery			
Parks allocation	489,895	563,268	73,373
Parks & rec. admin allocation	(212,099)	(155,894)	56,205
Governance & Admin. Services	(705,388)	(704,223)	1,165
Eng/Tech Svs/GIS Allocation	(110,352)	(116,912)	(6,560)
Project recovery - Operating	(149,700)	(175,406)	(25,706)
Total Allocations & Project Recovery	(687,644)	(589,167)	98,477
Net Operating Loss	(2,625,469)	(2,491,885)	133,584
Property Tax Used for Operations	2,625,469	2,491,885	(133,584)
Net Operating after Property Tax	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Recreation Department
Departments 10-21 through 10-29
2025 Budget
Statement of Revenues and Expenditures

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
User Fee	\$ 560,870	\$ 569,940	\$ 9,070
Other	49,300	41,040	(8,260)
Grant Revenue	40,000	40,000	-
Total Revenue	650,170	650,980	810
Direct Operating Expenses			
Personnel	860,566	1,012,694	152,128
Charges and services	274,230	205,509	(68,721)
Materials and supplies	101,061	133,818	32,757
Insurance	15,756	18,216	2,460
Utilities	3,200	3,200	-
Total Direct Operating Expenses	1,254,813	1,373,437	118,624
Net Operating Loss before allocations	(604,643)	(722,457)	(117,814)
Allocations & Project Recovery			
Parks & rec. admin allocation	(66,645)	(77,947)	(11,302)
Governance & Admin. Services	(221,625)	(354,754)	(133,129)
Project recovery - Operating	(1,500)	-	1,500
Total Allocations & Project Recovery	(289,770)	(432,701)	(142,931)
Net Operating Loss	(894,412)	(1,155,158)	(260,746)
Property Tax Used for Operations	894,412	1,155,158	260,746
Net Operating Loss after Property Tax	\$ -	\$ -	\$ -

**Tahoe City Public Utility District
Golf & Winter Sports Park
Departments 10-31 through 10-34
2025 Budget
Statement of Revenues and Expenditures**

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
User Fee	\$ 420,009	\$ 396,331	\$ (23,678)
Season Pass Revenue	282,574	271,342	(11,232)
Retail Sales	46,536	49,062	2,526
Golf Lesson Revenue	3,455	4,325	870
Rental Income	117,263	127,967	10,704
Other	7,337	6,833	(504)
Total Revenue	877,174	855,860	(21,314)
Direct Operating Expenses			
Personnel	580,774	616,801	36,027
Professional services	2,000	2,000	-
Charges and services	141,845	160,424	18,579
Materials and supplies	242,200	261,651	19,451
Insurance	10,476	12,408	1,932
Utilities	112,075	118,497	6,422
Total Direct Operating Expenses	1,089,370	1,171,781	82,411
Net Operating Loss before allocations	(212,196)	(315,921)	(103,725)
Allocations & Project Recovery			
Parks allocation	(489,893)	(563,272)	(73,379)
Parks & rec. admin allocation	(112,157)	(90,945)	21,212
Governance & Admin. Services	(373,002)	(423,596)	(50,594)
Project Recovery-Operating	(11,000)	(30,084)	(19,084)
Total Allocations & Project Recovery	(986,052)	(1,107,897)	(121,845)
Net Operating Loss	(1,198,248)	(1,423,818)	(225,570)
Property Tax Used for Operations	1,198,248	1,423,818	225,570
Net Operating Loss after Property Tax	\$ -	\$ -	\$ -

**Tahoe City Public Utility District
Parks & Recreation Administration
Department 10-90
2025 Budget
Statement of Expenditures & Allocations**

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel	\$ 363,915	\$ 301,716	\$ (62,199)
Professional services	1,500	1,500	-
Charges and services	11,045	8,078	(2,967)
Materials and supplies	1,787	907	(880)
Insurance	10,848	10,788	(60)
Utilities	1,800	1,800	-
Total Direct Operating Expenses	<u>390,895</u>	<u>324,789</u>	<u>(66,106)</u>
Allocations			
Parks	(212,099)	(155,897)	56,202
Recreation	(66,645)	(77,947)	(11,302)
Golf & Winter Sports Park	(112,151)	(90,945)	21,206
Total Allocations	<u>(390,895)</u>	<u>(324,789)</u>	<u>66,106</u>
Net Operating Expenses & Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Tahoe City Public Utility District
Governmental (Parks & Recreation)
2025 Capital Budget**

Projects, Equipment, and Fleet	District Funded	Outside Funding Secured	Outside Funding Not Secured
G&AS Projects-1/3 Cost Share (Water/Sewer/Parks)	\$ 427,204	\$ -	\$ -
BIKE TRAILS			
West Shore Trail Rehabilitation Project - Segment 2 - (Sunnyside to Timberland) (P&D/CONST)	1,598,800	-	2,997,750
West Shore Trail Rehabilitation Project - Segment 3- (Timberland to Idlewild Way) (P&D/CONST)		-	
West Shore Trail Rehabilitation Project - Segment 1 - (64 Acres To Sequoia) (P&D)	157,500	-	-
Truckee River Trail Retaining Wall	86,490	-	-
Bells Landing Retaining Wall	17,000	-	-
TAHOE CITY GOLF COURSE/WINTER SPORTS PARK			
Irrigation Transmission Line - Operational Improvements		-	-
Drainage Repair Program - Operational Improvements		-	-
Bunker Drainage/Sand - Operational Improvements	50,000	-	-
Golf Cart Paths - Operational Improvements		-	-
Tee Box Reconstruction - Operational Improvements		-	-
M&O Building - Perimeter Fencing	25,000	-	-
Irrigation Replacement Project (CONST)	1,890,708	-	-
3rd Hole Safety and Mobility Improvements	316,453	-	-
2nd Hole Improvements	66,938	-	-
TCGC/WSP Drainage Repair/Rehab	215,000	-	-
Clubhouse Improvements	180,000	-	-
KILNER PARK			
Projects as defined by future Park Improvement Plan	35,000	-	-
EQUIPMENT			
Toro Fairway Mower Replacement	92,000	-	-
Toro 3500 Utility Mower	52,000	-	-
30' Storage Container Parks Shop	7,200	-	-
TAHOE CITY COMMUNITY CENTER			
Small Remodel Project (P&D/CONST)	493,580	-	-
Office Air Conditioning Project (CONST)	31,000	-	-
LAKE FOREST BOAT RAMP			
Lake Forest Boat Ramp Dredging Project (P&D/CONST)	308,861	-	-
Vehicles - See 2025 Fleet & Equipment Schedule for detail	85,334	-	-
	\$ 6,136,068	\$ -	\$ 2,997,750
2025 Total Capital Parks & Recreation		\$9,133,818	

2025 Budget - Supporting Schedules

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

**Tahoe City Public Utility District
Engineering Department
2025 Budget
Operating Expenses, Allocations, and Project Recovery**

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel cost	\$ 1,879,461	\$ 2,046,495	\$ 167,034
Professional Services	32,280	16,000	(16,280)
Charges & Services	43,472	39,268	(4,204)
Materials & Supplies	16,981	17,215	234
Insurance	52,272	60,288	8,016
Utilities	1,680	1,920	240
Total Direct Operating Expenses	2,026,146	2,181,186	155,040
Other expenses, allocations, project recovery			
Governance & Admin. Services	668,506	788,946	120,440
Eng/Tech Svs/GIS Allocation	(1,018,728)	(1,074,089)	(55,361)
Project recovery - Water	(766,392)	(842,122)	(75,730)
Project recovery - Sewer	(375,276)	(317,167)	58,109
Project recovery - G&AS/Parks	(408,456)	(610,954)	(202,498)
Project recovery-Operating	(125,800)	(125,800)	-
Total other expenses, allocations, project recovery	(2,026,146)	(2,181,186)	(155,040)
Net Engineering	\$ -	\$ -	\$ -

**Tahoe City Public Utility District
 Technical Services & Geographic Information System (GIS)
 2025 Budget
 Revenue, Expenses, and Allocations**

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Revenues			
Flat Permit & Inspection Fees	\$ 38,524	\$ 39,668	\$ 1,144
Total Revenues	38,524	39,668	1,144
Direct Operating Expenses			
Personnel cost	905,296	939,556	34,260
Professional Services	28,794	28,794	-
Charges & Services	73,147	73,191	44
Materials & Supplies	21,360	21,360	-
Insurance	25,632	29,472	3,840
Utilities	980	980	-
Total Direct Operating Expenses	1,055,209	1,093,353	38,144
Net Operating Income (Loss)	(1,016,685)	(1,053,685)	(37,000)
Allocations			
Governance & Admin. Services	(390,531)	(397,120)	(6,589)
Eng/Tech Svs/GIS Allocation	1,407,216	1,450,805	43,589
	1,016,685	1,053,685	37,000
Net Technical Services & GIS	\$ -	\$ -	\$ -

Tahoe City Public Utility District
Special Studies
2025 Budget
Operating Expenses and Project Recovery

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Professional Service	\$ 590,748	\$ 618,615	\$ 27,867
Charges & Services	11,004	1,000	(10,004)
Total Direct Operating Expenses	601,752	619,615	17,863
Project Recovery			
Project recovery - Water	(158,460)	(174,240)	(15,780)
Project recovery - Sewer	(121,810)	(101,742)	20,068
Project recovery - GSS/Parks/Rec	(321,482)	(343,633)	(22,151)
Net Special Studies	\$ -	\$ -	\$ -

**Tahoe City Public Utility District
Governance & Administrative Services
2025 Budget
Net Operating Cost**

	Budget 2024	Adopted 2025	\$ Chg. Budget to Budget Inc. (Dec.)
Direct Operating Expenses			
Personnel	\$ 3,608,383	\$ 4,141,240	\$ 532,857
Professional services	277,476	284,770	7,294
Charges and services	483,397	582,119	98,722
Materials and supplies	64,802	76,738	11,936
Insurance	98,604	125,319	26,715
Utilities	52,385	66,782	14,397
Total Direct Operating Expenses	4,585,047	5,276,968	691,921
Project Recovery	36,208	17,952	(18,256)
Allocations			
Tech Svs.	(390,531)	(397,120)	(6,589)
Engineering	(668,506)	(788,946)	(120,440)
Sewer	(971,523)	(1,069,574)	(98,051)
Water	(1,290,688)	(1,556,707)	(266,019)
Golf	(373,002)	(423,596)	(50,594)
Recreation	(221,625)	(354,754)	(133,129)
Parks	(705,380)	(704,223)	1,157
Total Allocations	(4,621,255)	(5,294,920)	(674,822)
Net Governance & Administrative Services	\$ -	\$ -	\$ -