

Photo by Craig Thompson

Comparison of 2010 Budget to 2011 Budget

| | 2010 Budget | 2011 Budget | Increase (Decrease) | % Increase (Decrease) |
|---|---------------|---------------|------------------------|-----------------------------|
| Total Operating Revenue | \$11,781,899 | \$12,605,058 | \$823,159 | 7% |
| Total Recurring Operating Expenses | (\$8,437,889) | (\$8,431,993) | \$5,896 | (07%) |
| Special Studies - Engineering, Net | (\$143,500) | (\$337,500) | (\$194,000) | 135 2% |
| Net Operating Income | \$3,200,510 | \$3,835,565 | \$635,055 | 19 8% |
| Total Non-Operating Income (Expense) | (\$26,725) | \$6,775 | \$33,500 | |
| Net District Funded Capital | (\$4,462,567) | (\$2,990,897) | \$1,471,670 | (32 9%) |
| Proceeds from Financings | \$850,000 | -0- | (\$850,000) | |
| Transfers (to) from Reserves | \$439,659 | (\$850,000) | (\$1,289,659) | |
| Total Surplus (Deficit) | \$877 | \$1,443 | \$566 | |

2011 Budget - Operating Summary

Page 1

Tahoe City Public Utility District Operating Summary

| | Actual 2008 | Actual 2009 | Budget 2010 | Projected 2010 | Budget 2011 | % Change Budget 2010-11 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| <u>Operating Revenues</u> | | | | | | |
| Water Department | 2,831,127 | 3,027,459 | 3,455,174 | 3,488,064 | 3,832,585 | 10.9% |
| Sewer Department | 2,042,285 | 2,293,241 | 2,853,348 | 2,882,646 | 3,599,351 | 26.1% |
| Parks Department | 1,820,071 | 1,822,322 | 2,090,933 | 2,012,328 | 2,154,924 | 2.6% |
| Recreation Department | 803,340 | 740,912 | 738,784 | 878,373 | 710,247 | -3.8% |
| Property Taxes for Capital and Reserves | 2,508,351 | 2,897,494 | 2,845,880 | 2,540,427 | 2,308,805 | -12.4% |
| Total Operating Revenue | 10,003,174 | 10,781,429 | 11,781,899 | 11,579,838 | 12,605,058 | 7.0% |
| <u>Operating Expenses (Excluding Depreciation)</u> | | | | | | |
| Water Department | 2,837,885 | 2,398,952 | 2,820,110 | 2,653,722 | 2,783,481 | -1.3% |
| Sewer Department | 2,509,127 | 2,411,185 | 2,878,905 | 2,322,250 | 2,671,922 | -0.3% |
| Parks Department | 1,820,071 | 1,822,322 | 2,090,933 | 2,012,328 | 2,145,924 | 2.6% |
| Recreation Department | 803,340 | 740,912 | 736,764 | 678,373 | 710,247 | -3.6% |
| Special Studies - Engineering, Net | | | 143,500 | 12,357 | 337,500 | 135.2% |
| Project Engineering - Net of Recovery | 189,899 | 127,587 | 111,177 | 111,707 | 120,438 | 8.3% |
| Flood Expense | (12,007) | (4,918) | - | 35 | - | |
| Total Operating Expenses | 7,928,115 | 7,496,021 | 8,581,389 | 7,790,770 | 8,789,493 | 2.2% |
| Net Operating Income | 2,075,059 | 3,285,407 | 3,200,510 | 3,789,068 | 3,835,585 | 19.8% |
| <u>Non-Operating</u> | | | | | | |
| Revenues | 114,828 | 98,594 | 57,275 | 70,075 | 81,775 | 42.8% |
| Expenses | (80,501) | (87,423) | (84,000) | (72,000) | (75,000) | -10.7% |
| Total Non-Operating Income (Expense) | 34,325 | 31,171 | (26,725) | (1,925) | 8,775 | -125.4% |
| Surplus (Deficit) Before Debt & Capital | 2,109,384 | 3,316,578 | 3,173,785 | 3,787,143 | 3,844,360 | 21.1% |

2011 Budget - Operating Summary

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Tahoe City Public Utility District Operating Summary

| | Actual 2008 | Actual 2008 | Budget 2010 | Projected 2010 | Budget 2011 | % Change Budget 2010-11 |
|---|----------------|----------------|----------------|-------------------|----------------|-------------------------------|
| Debt Service Revenue | 872,939 | 988,034 | 889,714 | 815,189 | 835,144 | -13.8% |
| Principal Payments | (837,500) | (783,210) | (781,478) | (728,201) | (878,428) | -11.2% |
| Interest Expense | (235,438) | (222,824) | (208,238) | (186,888) | (158,718) | -23.8% |
| Net Debt | - | - | - | - | - | |
| Capital Expenditures | 2,566,872 | 1,515,440 | 8,500,751 | 4,204,001 | 8,422,257 | 29.8% |
| Less Grant Funded Project Reimbursements | (217,104) | (188,705) | (2,038,184) | (1,173,187) | (5,431,360) | 168.5% |
| Net District Funded Capital | 2,349,888 | 1,318,735 | 4,462,587 | 3,030,804 | 3,990,897 | -33.0% |
| Proceeds From Financings, Net | 894,095 | - | 850,000 | - | - | -100.0% |
| Transfer (to) from Reserves/Non-Operating | (409,937) | (2,300,000) | 439,859 | (750,000) | (850,000) | -293.3% |
| Total Surplus(Deficit) | 243,874 | (302,158) | 877 | 8,337 | 1,443 | 65% |
| Available Reserves | | | | | | |
| Working Capital | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 0.0% |
| Emergencies | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 0.0% |
| Post-Retirement Medical Plans | 325,387 | - | - | - | - | |
| Long-Term Capital | | | | | | |
| Parks | 50,000 | 50,000 | 50,000 | 425,000 | 825,000 | 92.0% |
| Water and Sewer | 1,000,000 | 2,212,851 | 1,075,000 | 2,487,851 | 2,837,851 | 83.4% |
| Water - Property Tax Reserve | - | 1,087,048 | 1,030,288 | 1,187,048 | 1,387,049 | 25.7% |
| | 2,375,387 | 4,350,000 | 3,155,288 | 5,100,000 | 5,850,000 | 47.0% |
| Total Debt and Capital Leases | 8,583,889 | 5,800,479 | 5,893,958 | 5,072,278 | 4,395,852 | |

Summary of HDR Rate Study Replacement Values

Determining System Replacement

| Water Facility | 2008 Cost of Replacement |
|-------------------------------|---------------------------------|
| Water Lake Intakes | \$ 4,000,000 |
| Water Booster Station Pumps | \$ 3,750,000 |
| Water Tanks | \$ 8,000,000 |
| Water Wells | \$ 8,145,550 |
| Water Distribution Lines | \$ 87,138,344 |
| Water Service Laterals | \$ 9,240,000 |
| TOTAL | \$ 142,810,751 |
| ANNUALIZED REPLACEMENT | \$ 2,939,885 |

HDR

Summary of HDR Rate Study Replacement Values

Determining System Replacement

| Sewer | 2008 Cost of Replacement |
|-------------------------------|---------------------------------|
| Sewer Pump Station Structures | \$ 15,850,000 |
| Sewer Pump Stations Equipment | \$ 6,550,000 |
| Sewer Gravity Lines | \$ 141,044,589 |
| Sewer Force Mains | \$ 8,144,433 |
| Sewer Service Laterals | \$ 15,159,900 |
| Sewer Manholes | \$ 22,724,500 |
| TOTAL | \$ 209,473,422 |
| ANNUALIZED REPLACEMENT | \$ 3,764,761 |

HDR

Adopted HDR Rate Study Replacement Through Rates

Water and Sewer System Replacement

- Infrastructure Replacement
 - Issue across the Country
- Annual Replacement Value
 - Water \$2.8 million/year
 - Sewer \$3.7 million/year
- Recommended Annual Replacement Through **Rates**
 - Water \$1.4 million/year ←
 - Sewer \$1.8 million/year ←

HDR

2011 Budget - Comparison to HDR Rate Study Projections - Water

| | 2009 | | 2010 | | 2011 | |
|--------------------------|-------------|-------------|-------------|---------------------|-------------|-----------|
| | HDR | Actual | HDR | Projected | HDR | Budget |
| Total Revenue | 3,108,970 | 3,027,459 | 3,863,122 | 3,486,064 | 4,490,484 | 3,832,565 |
| Total Operations Expense | 2,843,522 | 2,398,952 | 3,014,450 | 2,653,722 | 3,196,808 | 2,795,905 |
| Revenues Over Expense | 265,448 | 628,507 | 848,672 | 832,342 | 1,293,676 | 1,036,660 |
| | | | | <i>3 year total</i> | 2,407,796 | 2,497,509 |
| | | | | <i>+/-</i> | HDR | + 89,713 |
| District Funded Capital | 2,800,000 | 999,301 | 2,800,000 | 2,475,104 | 2,800,000 | 1,390,357 |
| Increases to Reserves | 175,000 | 1,997,844 | 175,000 | 150,000 | 175,000 | 450,000 |
| Deficit | (2,709,552) | (2,368,638) | (2,126,328) | (1,792,762) | (1,681,324) | (803,697) |
| Property Tax Allocation | | 2,368,638 | | 1,792,762 | | 803,697 |
| Capital Grants | | 60,563 | | 574,937 | | 1,826,412 |

Tahoe City Public Utility District
2011 Budget - Water Rate Analysis Base Smoothing
 November 16, 2011

| | 2009 | | 2010 | | 2011 | | 2012 | | 2013 | | |
|-----------------------------------|-----------|-----------|-----------|-----------|--------------|-----------|-----------|-----------|--------------|-----------|-----------|
| | HDR | Actual | HDR | Projected | HDR | Budget | HDR | Estimated | HDR | Estimated | |
| Increase Base to \$53, \$54, \$55 | | | | | | | | | | | |
| Total Revenue | 3,108,970 | 3,027,459 | 3,863,122 | 3,486,064 | 4,490,484 | 3,755,489 | 5,132,213 | 4,138,159 | 5,764,975 | 4,719,781 | |
| Total Operations Expense | 2,843,522 | 2,398,952 | 3,014,450 | 2,653,722 | 3,196,808 | 2,795,905 | 3,391,405 | 2,851,823 | 3,599,110 | 2,937,378 | |
| Revenues (Under) Over Expense | 265,448 | 628,507 | 848,672 | 832,342 | 1,293,676 | 959,584 | 1,740,808 | 1,286,336 | 2,165,865 | 1,782,403 | |
| | | | | | 3 Year Total | 2,407,796 | 2,420,433 | | 5 Year Total | 6,314,469 | 5,489,172 |
| | | | | | +/- HDR | | 12,637 | | +/- HDR | | (825,297) |

| | | | | | | | | | | |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-----------|-------------|-------------|-----------|-------------|
| District Funded Capital | 2,800,000 | 999,301 | 2,800,000 | 2,475,104 | 2,800,000 | 1,390,357 | 2,800,000 | 3,170,742 | 2,800,000 | 4,998,115 |
| Increases to Reserves | 175,000 | 1,997,844 | 175,000 | 150,000 | 175,000 | 450,000 | 175,000 | (1,884,406) | 175,000 | (161,562) |
| (Funded) with Property Taxes | (2,709,552) | (2,368,638) | (2,126,328) | (1,792,762) | (1,681,324) | (880,773) | (1,234,192) | (0) | (809,135) | (3,054,150) |
| Capital Grants | | 60,563 | | 574,937 | | 1,826,412 | | 1,756,828 | | 2,030,000 |

5 year Capital Total 14,000,000 19,282,359
 Estimated Capital over Rate Study 5,282,359

Estimated Total Operations Expense grows 2% in 2012 and 3% in 2013.

Residential base water rates increase to \$53/month in 2011 (instead of Proposition 218 approved \$55/month), \$54/month in 2012 and \$55/month in 2013 (versus \$55/month in both years per the Proposition 218 approved rates) Other revenues increase 2% in 2012 and 3% in 2013.

Prop. 218 Monthly Residential Base Rates in HDR columns and proposed rates included above

| | | | | | | | | | | | | | | | | | | | | |
|--|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|
| | \$ | 48.00 | \$ | 47.00 | \$ | 50.00 | \$ | 50.00 | \$ | 55.00 | \$ | 53.00 | \$ | 55.00 | \$ | 54.00 | \$ | 55.00 | \$ | 55.00 |
|--|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|

2011 Budget - Staff Pipeline Comparison

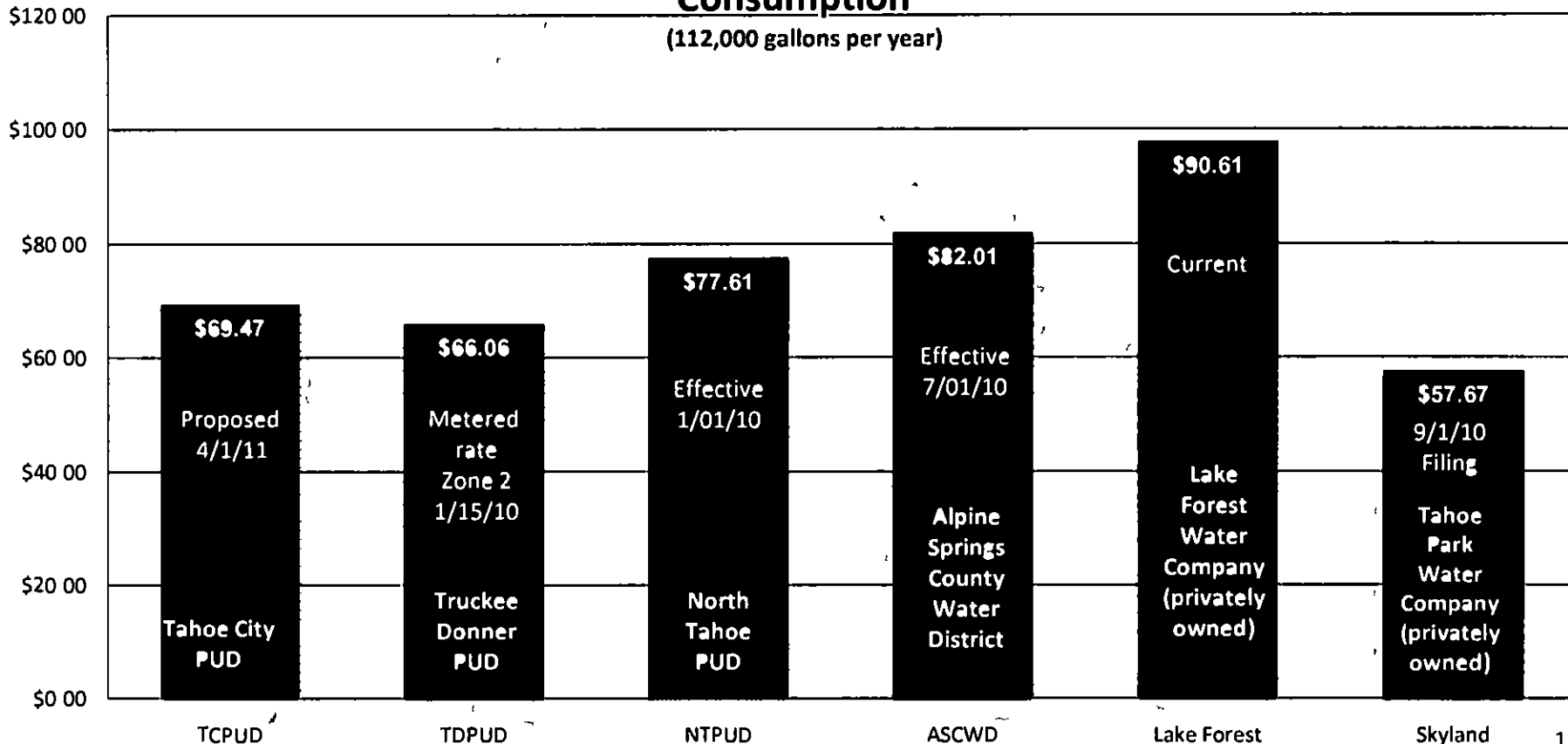
| Agency | Sewer Connections | Feet of Sewer Pipeline | Total Sewer Field Employees | Sewer Administrative Employees | # of Connections per Employee | Feet of Pipe per Connection | Feet of Pipe per Employee |
|--------|-------------------|------------------------|-----------------------------|--------------------------------|-------------------------------|-----------------------------|---------------------------|
| TCPUD | 7,400 | 728,640 | 5 | 0 5 | 1,345 | 98 | 132,480 |
| NTPUD | 5,200 | 432,960 | 8 | 0 5 | 612 | 83 | 50,936 |

| Agency | Water Connections | Feet of Water Pipeline | Total Water Field Employees | Water Administrative Employees | # of Connections per Employee | Feet of Pipe per Connection | Feet of Pipe per Employee |
|--------|-------------------|------------------------|-----------------------------|--------------------------------|-------------------------------|-----------------------------|---------------------------|
| TCPUD | 3,910 | 422,400 | 5 | 0 5 | 711 | 108 | 76,800 |
| NTPUD | 3,890 | 269,280 | 8 | 0 5 | 458 | 69 | 31,680 |

2011 Budget – Water Rate Comparison

Comparison of Monthly Water Charges Based on TCPUD Average Water

Consumption*
(112,000 gallons per year)



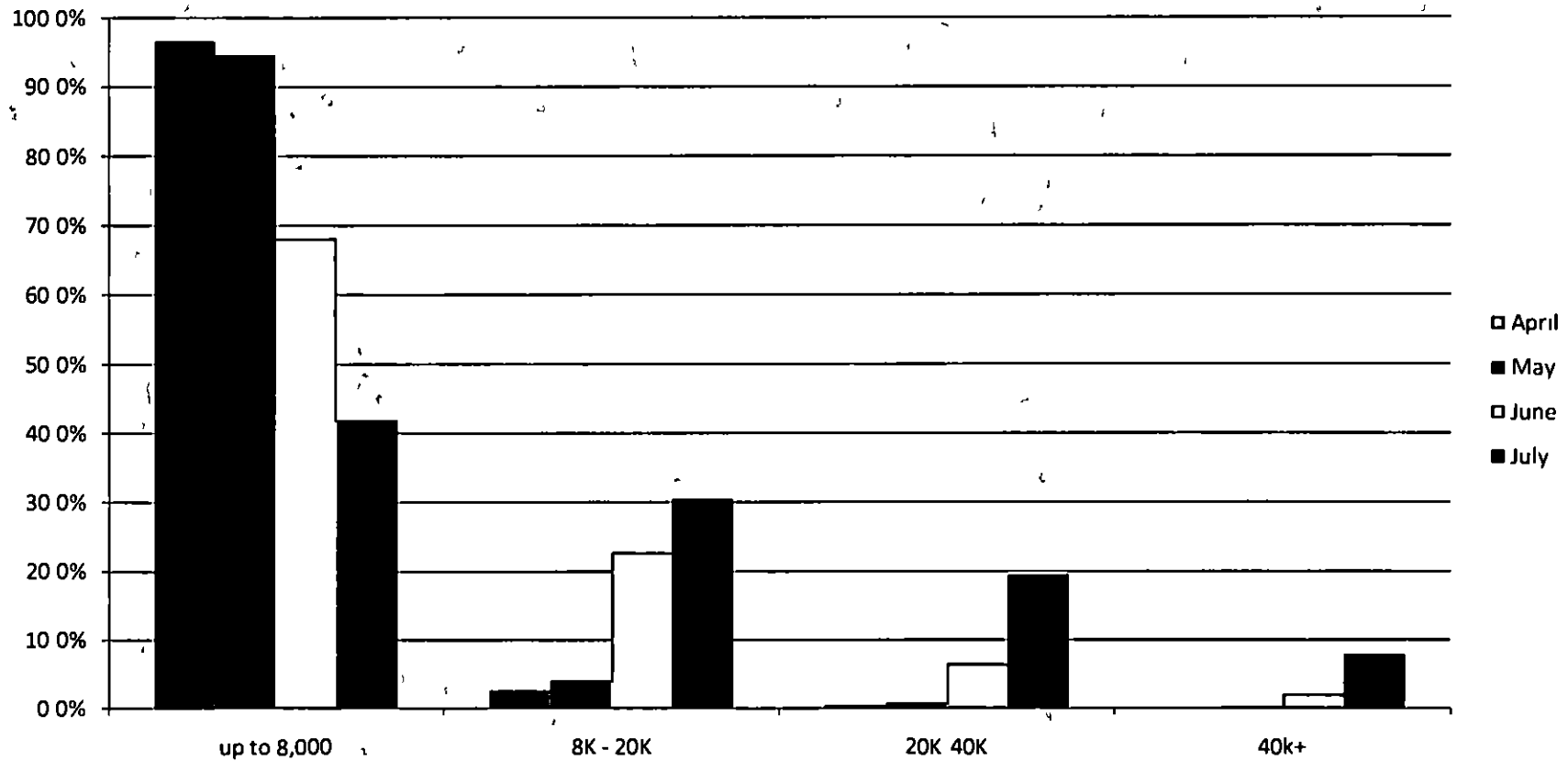
*Based on TCPUD's avg water consumption = 4 8k gallons per month Oct-April, 9 8k May, 12 8k June, 20 8k July-Aug, 14 4k Sept = 112,000 gallons

2011 Budget - Water Rate Comparisons

| District | Flat Rate Monthly | Tier 3 per thousand | Tier 2 per thousand | Tier 3 per thousand | Tier 4 per thousand |
|----------------|-------------------|--|---------------------|-----------------------|---------------------|
| TCPUD Current | \$50.00 | 1k-8k = \$1.05 | 8k-20k = \$1.35 | 20k-40k = \$1.80 | 40k+ \$3.60 |
| TCPUD Proposed | \$55.00 | \$1.40 | \$1.85 | \$2.35 | \$5.00 |
| NTPUD Current | \$65.27 | Up to 6k No charge 6k-8k \$3.06 | 8k-20k \$3.06 | 20k-40,499k \$3.06 | 40,500k+ \$5.24 |

Percentage of Residential Customers in Each Tier May - July 2010

Percentage of Residential Customers in Each Tier
May - July 2010



2011 Budget – Water Rate Options

Residential Proposition 218 Approved Rate (per Month)

| | 4/1/2009 | 4/1/2010 | 4/1/2011 | 4/1/2012 | 4/1/2013 |
|-------------------|----------|----------|----------|----------|----------|
| 3/4" Service Base | \$ 48 | \$ 50 | \$ 55 | \$ 55 | \$ 55 |

Residential Consumption (per 1,000 gallons)

| | | | | | |
|-----------------------|---------|---------|---------|---------|---------|
| 0-8,000 gallons | \$ 0 55 | \$ 1 05 | \$ 1 40 | \$ 2 10 | \$ 2 80 |
| 8,001-20,000 gallons | 0 70 | 1 35 | 1 85 | 2 75 | 3 65 |
| 20,000-40,000 gallons | 0 95 | 1 80 | 2 35 | 3 50 | 4 70 |
| 40,001 gallons + | 1 95 | 3 60 | 5 00 | 7 50 | 9 00 |

2011 Revenue increase from following schedule (all customers) 433,651

Revenue reduction if no change in base (all customers for 3 quarters) (190,905)

\$38,181 revenue reduction for each \$1 in base reduction

Revenue reduction if no change in consumption rates (all customers for 3 quarters) (176,608)

(At full increase consumption is budgeted to be 16% of total residential charges and 56% of total commercial charges)

2011 Budget - Comparison to HDR Rate Study Projections - Sewer

| | 2009 | | 2010 | | 2011 | |
|--|------------------|------------------|------------------|---------------------|------------------|------------------|
| | HDR | Actual | HDR | Projected | HDR | Budget |
| Total Revenue | 2,412,299 | 2,293,241 | 3,031,802 | 2,862,646 | 3,963,162 | 3,599,351 |
| Total Operations Expense | 2,721,361 | 2,411,165 | 2,882,931 | 2,322,250 | 3,055,279 | 2,671,922 |
| Revenues (Under) Over Expense | (309,062) | (117,924) | 148,871 | 540,396 | 907,883 | 927,429 |
| | | | | <i>3-year total</i> | 747,692 | 1,349,901 |
| | | | | <i>+/-</i> | <i>HDR</i> | + 602,209 |
| District Funded Capital | 215,938 | 112,954 | 468,870 | 327,000 | 1,000,000 | 1,042,040 |
| Increases to Reserves | - | 302,156 | 75,000 | 225,000 | 75,000 | 200,000 |
| Deficit | (525,000) | (533,034) | (394,999) | (11,604) | (167,117) | (314,611) |
| Property Tax Allocation | 525,000 | 533,034 | 395,000 | 11,604 | 265,000 | 314,611 |

Tahoe City Public Utility District
2011 Budget - Sewer Rate Analysis 20%
 November 16 2011

| 2011 Rate Increase - 20% | 2009 | | 2010 | | 2011 | | 2012 | | 2013 | |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | HDR | Actual | HDR | Projected | HDR | Budget | HDR | Estimated | HDR | Estimated |
| Total Revenue | 2,412,299 | 2,293,241 | 3,031,802 | 2,862,646 | 3,963,162 | 3,381,605 | 4,706,818 | 3,997,958 | 5,590,714 | 4,711,038 |
| Total Operations Expense | <u>2,721,361</u> | <u>2,411,165</u> | <u>2,882,931</u> | <u>2,322,250</u> | <u>3,055,279</u> | <u>2,671,922</u> | <u>3,239,170</u> | <u>2,725,360</u> | <u>3,435,425</u> | <u>2,807,121</u> |
| Revenues (Under) Over Expense | (309,062) | (117,924) | 148,871 | 540,396 | 907,883 | 709,683 | 1,467,648 | 1,272,598 | 2,155,289 | 1,903,917 |

| | | | | | |
|--------------|---------|-----------|--------------|-----------|-----------|
| 3 Year Total | 747,692 | 1,132,155 | 5 Year Total | 4,370,629 | 4,308,669 |
| +/- HDR | 384,463 | | +/- HDR | (61,960) | |

| | | | | | | | | | | |
|------------------------------|-----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|
| District Funded Capital | 215,938 | 112,954 | 468,870 | 327,000 | 1,000,000 | 1,042,040 | 1,500,000 | 2,514,096 | 2,000,000 | 1,626,800 |
| Increases to Reserves | - | 302,156 | 75,000 | 225,000 | 75,000 | 200,000 | 75,000 | (502,156) | 75,000 | 250,000 |
| (Funded) with Property Taxes | (525,000) | (533,034) | (394,999) | (11,604) | (167,117) | (532,357) | (107,352) | (739,342) | 80,289 | 27,117 |

| | | |
|-----------------------------------|-----------|-----------|
| 5 year Capital Total | 5,184,808 | 5,622,890 |
| Estimated Capital over Rate Study | | 438,082 |

Estimated Total Operations Expense grows 2% in 2012 and 3% in 2013

Rates increase 20% in 2011 (instead of Proposition 218 approved 30%) and 18% in 2012 and 2013 as approved under Proposition 218. Other revenues increase 2% in 2012 and 3% in 2013

| | | | | | | | | | | |
|--------------------------|-----|----------|-----|----------|-----|-----------|-----|-----------|-----|-----------|
| Prop 218 Quarterly Rates | 20% | \$ 63.54 | 25% | \$ 79.44 | 30% | \$ 103.26 | 18% | \$ 121.86 | 18% | \$ 143.79 |
| Presented Above | 18% | \$ 62.27 | 28% | \$ 79.44 | 20% | \$ 95.33 | 18% | \$ 112.49 | 18% | \$ 132.73 |

Tahoe City Public Utility District
2011 Budget - Sewer Rate Analysis 10%
 November 16 2011

| | 2009 | | 2010 | | 2011 | | 2012 | | 2013 | |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | <u>HDR</u> | <u>Actual</u> | <u>HDR</u> | <u>Projected</u> | <u>HDR</u> | <u>Budget</u> | <u>HDR</u> | <u>Estimated</u> | <u>HDR</u> | <u>Estimated</u> |
| 2011 Rate Increase - 10% | | | | | | | | | | |
| Total Revenue | 2,412,299 | 2,293,241 | 3,031,802 | 2,852,646 | 3,963,162 | 3,163,859 | 4,706,818 | 3,668,435 | 5,590,714 | 4,322,201 |
| Total Operations Expense | <u>2,721,361</u> | <u>2,411,165</u> | <u>2,882,931</u> | <u>2,322,250</u> | <u>3,055,279</u> | <u>2,671,922</u> | <u>3,239,170</u> | <u>2,725,360</u> | <u>3,435,425</u> | <u>2,807,121</u> |
| Revenues (Under) Over Expense | (309,062) | (117,924) | 148,871 | 540,396 | 907,883 | 491,937 | 1,467,648 | 943,075 | 2,155,289 | 1,515,080 |
| | | | 3 Year Total | | 747,692 | 914,409 | 5 Year Total | | 4,370,629 | 3,372,563 |
| | | | | | +/- HDR | 166,717 | | | +/- HDR | (998,066) |

| | | | | | | | | | | |
|------------------------------|-----------|-----------|-----------|----------|-----------|-----------|-----------------------------------|-------------|-----------|-----------|
| District Funded Capital | 215,938 | 112,954 | 468,870 | 327,000 | 1,000,000 | 1,042,040 | 1,500,000 | 2,514,096 | 2,000,000 | 1,626,800 |
| Increases to Reserves | - | 302,156 | 75,000 | 225,000 | 75,000 | 200,000 | 75,000 | (502,156) | 75,000 | 75,000 |
| (Funded) with Property Taxes | (525,000) | (533,034) | (394,999) | (11,604) | (167,117) | (750,103) | (107,352) | (1,068,865) | 80,289 | (186,720) |
| | | | | | | | 5 year Capital Total | | 5,184,808 | 5,622,890 |
| | | | | | | | Estimated Capital over Rate Study | | 438,082 | |

Estimated Total Operations Expense grows 2% in 2012 and 3% in 2013

Rates increase 10% in 2011 (instead of Proposition 218 approved 30%) and 18% in 2012 and 2013 as approved under Proposition 218 Other revenues increase 2% in 2012 and 3% in 2013

| | | | | | | | | | | |
|--------------------------|-----|----------|-----|----------|-----|-----------|-----|-----------|-----|-----------|
| Prop 218 Quarterly Rates | 20% | \$ 63.54 | 25% | \$ 79.44 | 30% | \$ 103.26 | 18% | \$ 121.86 | 18% | \$ 143.79 |
| Presented Above | 18% | \$ 62.27 | 28% | \$ 79.44 | 10% | \$ 87.38 | 18% | \$ 103.11 | 18% | \$ 121.67 |

Tahoe City Public Utility District
2011 Budget - Sewer Rate Analysis 10%, 20%, 30% Increases
 November 16, 2011

| 2011 Rate Increase -10,20,30% | 2009 | | 2010 | | 2011 | | 2012 | | 2013 | | |
|-------------------------------|-----------|-----------|--------------|-----------|-----------|-----------|-----------|--------------|-----------|-----------|-----------|
| | HDR | Actual | HDR | Projected | HDR | Budget | HDR | Estimated | HDR | Estimated | |
| Total Revenue | 2,412,299 | 2,293,241 | 3,031,802 | 2,862,646 | 3,963,162 | 3,163,859 | 4,706,818 | 3,716,339 | 5,590,714 | 4,739,608 | |
| Total Operations Expense | 2,721,361 | 2,411,165 | 2,882,931 | 2,322,250 | 3,055,279 | 2,671,922 | 3,239,170 | 2,725,360 | 3,435,425 | 2,607,121 | |
| Revenues (Under) Over Expense | (309,062) | (117,924) | 148,871 | 540,396 | 907,883 | 491,937 | 1,467,648 | 990,979 | 2,155,289 | 1,932,487 | |
| | | | 3 Year Total | | 747,692 | 914,409 | | 5 Year Total | | 4,370,629 | 3,837,874 |
| | | | | | +/- HDR | 166,717 | | | +/- HDR | (532,755) | |

| | | | | | | | | | | |
|------------------------------|-----------|-----------|-----------|----------|-----------------------------------|-----------|-----------|-------------|-----------|-----------|
| District Funded Capital | 215,938 | 112,954 | 468,870 | 327,000 | 1,000,000 | 1,042,040 | 1,500,000 | 2,514,096 | 2,000,000 | 1,626,800 |
| Increases to Reserves | - | 302,156 | 75,000 | 225,000 | 75,000 | 200,000 | 75,000 | (502,156) | 75,000 | 75,000 |
| (Funded) with Property Taxes | (525,000) | (533,034) | (394,999) | (11,604) | (167,117) | (750,103) | (107,352) | (1,020,961) | 60,289 | 230,687 |
| | | | | | 5 year Capital Total | | | 5,184,808 | 5,622,890 | |
| | | | | | Estimated Capital over Rate Study | | | | 438,082 | |

Estimated Total Operations Expense grows 2% in 2012 and 3% in 2013.

Rates increase 10% in 2011 (instead of Proposition 218 approved 30%) and 18% in 2012 and 2013 as approved under Proposition 218. Other revenues increase 2% in 2012 and 3% in 2013.

| | | | | | | | | | | |
|--------------------------|-----|----------|-----|----------|-----|-----------|-----|-----------|-----|-----------|
| Prop 218 Quarterly Rates | 20% | \$ 63.54 | 25% | \$ 79.44 | 30% | \$ 103.26 | 18% | \$ 121.86 | 18% | \$ 143.79 |
| Presented Above | 18% | \$ 62.27 | 28% | \$ 79.44 | 10% | \$ 87.38 | 20% | \$ 104.86 | 30% | \$ 136.32 |

2011 Budget - Sewer Rate Options

Residential Proposition 218 Approved Rates (per Quarter)

| | 4/1/2009 | 4/1/2010 | 4/1/2011 | 4/1/2012 | 4/1/2013 |
|------------------|----------|----------|-----------|-----------|-----------|
| Increase % | 20% | 25% | 30% | 18% | 18% |
| Residential Unit | \$ 63 54 | \$ 79 44 | \$ 103 26 | \$ 121 86 | \$ 143 79 |

2011 10% increase

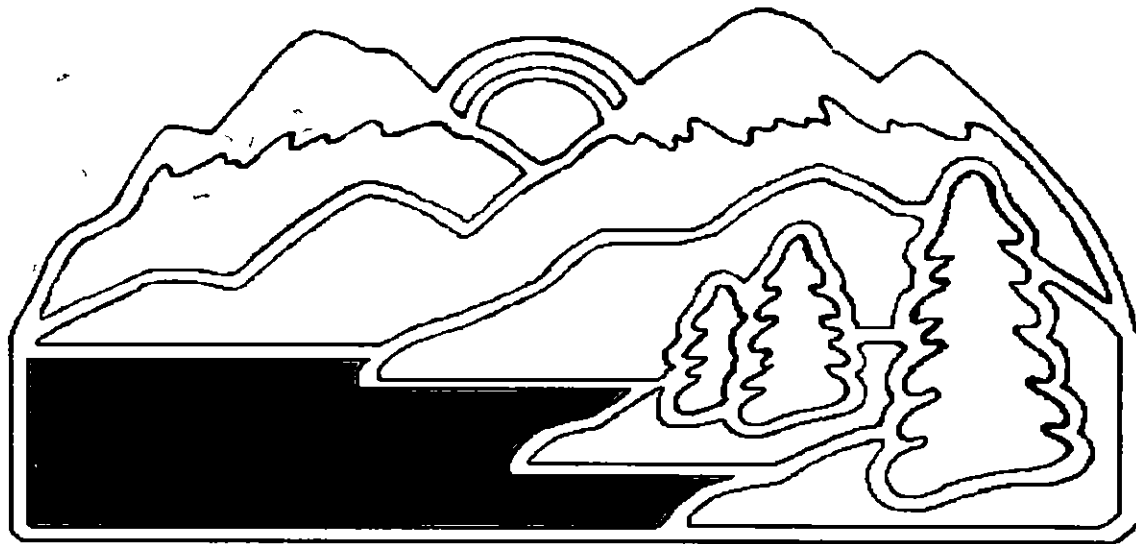
| | | | |
|------------------|----------|----------|----------|
| Increase % | 20% | 25% | 10% |
| Residential Unit | \$ 63 54 | \$ 79 44 | \$ 87 38 |

2011 20% increase

| | | | |
|------------------|----------|----------|----------|
| Increase % | 20% | 25% | 20% |
| Residential Unit | \$ 63 54 | \$ 79 44 | \$ 95 33 |

| | |
|--|-----------|
| 2011 Revenue increase from following schedule (all customers) | 747,675 |
| Revenue reduction if 10% increase (all customers for 3 quarters) | (435,492) |
| Revenue reduction if 20% increase (all customers for 3 quarters) | (217,746) |

2011 PROGRAM BUDGET



TAHOE CITY PUBLIC UTILITY DISTRICT

221 Fairway Drive

P O Box 5249

Tahoe City, California 96145

(530) 583-3796

Tahoe City Public Utility District
Operating Summary

| | Actual 2008 | Actual 2009 | Budget 2010 | Projected 2010 | Budget 2011 | % Change Budget 2010-11 |
|--|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------------------|
| Operating Revenues | | | | | | |
| Water Department | 2 831 127 | 3 027 459 | 3 455 174 | 3 486 064 | 3 717 411 | 7 6% |
| Sewer Department | 2 042 285 | 2 293 241 | 2 853 348 | 2 862 646 | 3 163 859 | 10 9% |
| Parks Department | 1 820 071 | 1 822 322 | 2 090 933 | 2 012 326 | 2 145 924 | 2 6% |
| Recreation Department | 803 340 | 740 912 | 736 764 | 678 373 | 710 247 | -3 6% |
| Property Taxes for Capital and Reserves | 2 506 351 | 2 897 494 | 2 645 680 | 2 540 427 | 2 316 970 | 12 4% |
| Total Operating Revenue | 10 003 174 | 10 781 429 | 11 781 899 | 11 579 836 | 12 054 412 | 2 3% |
| Operating Expenses (Excluding Depreciation) | | | | | | |
| Water Department | 2 637 685 | 2 398 952 | 2 820 110 | 2 653 722 | 2 783 461 | -1 3% |
| Sewer Department | 2 509 127 | 2 411 165 | 2 678 905 | 2 322 250 | 2 671 922 | 0 3% |
| Parks Department | 1 820 071 | 1 822 322 | 2 090 933 | 2 012 326 | 2 145 924 | 2 6% |
| Recreation Department | 803 340 | 740 912 | 736 764 | 678 373 | 710 247 | 3 6% |
| Special Studies Engineering Net | | | 143 500 | 12 357 | 337,500 | 135 2% |
| Project Engineering Net of Recovery | 169 899 | 127 587 | 111 177 | 111 707 | 120 438 | 8 3% |
| Flood Expense | (12 007) | (4 918) | - | 35 | - | - |
| Total Operating Expenses | 7 928,115 | 7 496 021 | 8 581 389 | 7 790 770 | 8 769 493 | 2 2% |
| Net Operating Income | 2 075 059 | 3 285 407 | 3 200 510 | -3 789 066 | 3 284 919 | 2 6% |
| Non-Operating | | | | | | |
| Revenues | 114 826 | 98 594 | 57 275 | 70 075 | 81 775 | 42 8% |
| Expenses | (80 501) | (67 423) | (84 000) | (72 000) | (75 000) | -10 7% |
| Total Non Operating Income (Expense) | 34 325 | 31 171 | (26 725) | (1 925) | 6,775 | -125 4% |
| Surplus (Deficit) Before Debt & Capital | 2 109 384 | 3 316 579 | 3 173 785 | 3 787 141 | 3 291 694 | 3 7% |
| Debt Service Revenue | | | | | | |
| Debt Service Revenue | 872 939 | 986 034 | 969 714 | 915 189 | 835 144 | -13 9% |
| Principal Payments | (637 500) | (763 210) | (761 476) | (728 201) | (676 426) | 11 2% |
| Interest Expense | (235 439) | (222 824) | (208 238) | (186 988) | (158 718) | -23 8% |
| Net Debt | - | - | - | - | - | - |
| Capital Expenditures | | | | | | |
| Capital Expenditures | 2 581 486 | 1 515 440 | 6 500 751 | 4 204 001 | 8 422 257 | 29 6% |
| Less Grant Funded Project Reimbursements | (217 104) | (196 705) | (2 038 184) | (1 173 197) | (5 431 360) | 166 5% |
| Net District Funded Capital | 2 364 382 | 1 318 735 | 4 462 567 | 3 030 804 | 2 990 897 | 33 0% |
| Proceeds From Financings Net | 894 095 | - | 850 000 | - | - | 100 0% |
| Transfer (to) from Reserves/Non-Operating | (409 937) | (2 300 000) | 439 659 | (750 000) | (300 000) | 168 2% |
| Total Surplus(Deficit) | 229 160 | (302 156) | 877 | 6 337 | 797 | -9% |
| Available Reserves | | | | | | |
| Working Capital | 250 000 | 250 000 | 250 000 | 250 000 | 250 000 | 0 0% |
| Emergencies | 750 000 | 750 000 | 750 000 | 750 000 | 750 000 | 0 0% |
| Post Retirement Medical Plans | 325 387 | - | - | - | - | - |
| Long-Term Capital | | | | | | |
| Parks | 50 000 | 50 000 | 50 000 | 425 000 | 525 000 | 90 5% |
| Water and Sewer | 1 000 000 | 2 212 951 | 1 075 000 | 2 487 951 | 2 587,951 | 58 5% |
| Water - Property Tax Reserve | | 1 087 049 | 1 030 268 | 1 187 049 | 1 287 049 | 20 0% |
| Total Available Reserves | 2 375 387 | 4 350 000 | 3 155 268 | 5 100 000 | 5 400 000 | 41 6% |
| Total Debt and Capital Leases | 6 563 689 | 5 800 479 | 5 893 958 | 5 072 278 | 4 395 852 | - |

**Tahoe City Public Utility District
2011 Tax Revenue Budget**

| 2010 Jan-Dec Budget | 2010 Jan-Dec Projection | Percent Change | 2011 Jan-Dec Budget | Percent Change |
|---------------------------|-------------------------------|-------------------|---------------------------|-------------------|
|---------------------------|-------------------------------|-------------------|---------------------------|-------------------|

Taxes Summary

General Tax Revenue

| | | | | | |
|----------------------|------------------|------------------|--------------|------------------|--------------|
| Placer County | 4,361,884 | 4,277,841 | -1.9% | 4,183,728 | -2.2% |
| El Dorado County | 1,074,689 | 1,000,166 | -6.9% | 978,162 | 2.2% |
| Total General | 5,436,573 | 5,278,007 | -2.9% | 5,161,890 | -2.2% |

Debt Service Tax Rate

| | | | | | |
|------------------------------------|---------------|---------------|-------------|---------------|---------------|
| Placer County | 50,863 | 50,863 | 0.0% | 11,006 | -78.4% |
| El Dorado County | 13,593 | 13,593 | 0.0% | 1,403 | -89.7% |
| Prior Year's Excess Collections | - | - | - | - | - |
| Total Debt Service Tax Rate | 64,456 | 64,456 | 0.0% | 12,409 | -80.7% |

Interest Income

| | | | | | |
|------------------------------|--------------|--------------|--------------|--------------|-------------|
| Placer County | 1,700 | 2,752 | 61.9% | 2,750 | -0.1% |
| El Dorado County | 300 | 248 | -17.3% | 250 | 0.8% |
| Total Interest Income | 2,000 | 3,000 | 50.0% | 3,000 | 0.0% |

| 2010 Jan-Dec Budget | Percent of General | 2010 Jan-Dec Projection | Percent of General | 2011 Jan-Dec Budget | Percent of General |
|---------------------------|--------------------------|-------------------------------|--------------------------|---------------------------|--------------------------|
|---------------------------|--------------------------|-------------------------------|--------------------------|---------------------------|--------------------------|

Split of General Property Tax Revenues

| | | | | | | |
|---|---------------------|---------------|------------------|---------------|---------------------|---------------|
| General for Debt Service | 839,089 | 15.4% | 784,564 | 14.9% | 782,027 | 15.2% |
| Parks | 1,535,335 | 28.2% | 1,555,378 | 29.5% | 1,657,678 | 32.1% |
| Recreation | 416,469 | 7.7% | 397,638 | 7.5% | 405,215 | 7.9% |
| Property Taxes to Capital and Reserves | 2,645,680 | 48.7% | 2,540,427 | 48.1% | 2,316,970 | 44.9% |
| Total | \$ 5,436,573 | 100.0% | 5,278,007 | 100.0% | \$ 5,161,890 | 100.0% |

Tahoe City Public Utility District
2011 Budget Water Sewer & Engineering Revenue

| Billing Cycle | Water | Sewer | Subtotal | Supplemental Billings | Total |
|---|------------------|------------------|------------------|-----------------------|------------------|
| Total revenue from detailed projections | 3 592 183 | 3 121 031 | 6 713 214 | 21 672 | 6 734 886 |
| | 3 592 183 | 3 121 031 | 6 713 214 | 21 672 | 6 734 886 |
| Plus | | | | | |
| Water Sales to NTPUD | 24 000 | | 24 000 | | 24 000 |
| Water Sales to TCPUD Parks Department | 45 000 | | 45 000 | | 45 000 |
| Connection Fees | 11 000 | 10 000 | 21 000 | | 21 000 |
| Joint Sewage Facility (JSF) | | 2 000 | 2 000 | | 2 000 |
| Cellular Antenna Lease | 14 400 | | 14 400 | | 14 400 |
| Other Revenue | 7 500 | 7 500 | 15 000 | | 15 000 |
| | 101 900 | 19 500 | 121 400 | - | 121 400 |
| | 3 694 083 | 3 140 531 | 6 834 614 | 21 672 | 6 856 286 |
| Permit and Inspection Fees - Flat Rate | 10 000 | 10 000 | 20 000 | | 20 000 |
| Permit and Inspection Fees - Cost | 13 328 | 13 328 | 26 656 | | 26 656 |
| | 23 328 | 23 328 | 46 656 | - | 46 656 |
| Total Annual Revenue | 3 717 411 | 3 163 859 | 6 881 270 | 21 672 | 6 902 942 |

Notes

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

Tahoe City Public Utility District
 Utilities
 2011 Program Budget Summary
 Combined Fund 20 - All Departments Utilities and Technical Services

| | 2010 Budget | 2010 Projected | 2011 Budget |
|--|-----------------------|-----------------------|-----------------------|
| Revenues | | | |
| Fees | 6 169 980 | 6,147,018 | 6 782,214 |
| Connection Fees | 30 000 | 25 000 | 21 000 |
| Maintenance Grants | 35 000 | 33,150 | - |
| Other | 21 400 | 87 400 | 31 400 |
| Total Revenue | 6 295 116 | 6 348,710 | 6 877 942 |
| Expenses | | | |
| Salaries & Wages -- FT | 1 425 443 | 1 356 920 | 1 472 085 |
| Wages - Overtime | 33 245 | 10 980 | 33 255 |
| Salaries & Wages -- PT | 71 884 | 68 980 | 69 917 |
| Employee Benefits | 1 000 042 | 859 049 | 930,787 |
| Total Personnel Expense | 2,530 614 | 2 295 929 | 2 506,044 |
| Advertising & Printing | 14 700 | 14 150 | 15 700 |
| Conservation Expense | 15 000 | 6 700 | 17 000 |
| Consultants Fees | 19 000 | 13 934 | 15 000 |
| Dues, Subs & Publications | 30 051 | 29 850 | 29 579 |
| Rental Expense | 50 000 | 46 070 | 50 000 |
| Small Equipment | 14 600 | 18 000 | 16 850 |
| R & M - Equipment | 96 000 | 83 850 | 93 950 |
| R & M - Contracts | 143 300 | 132 500 | 139 300 |
| R & M - Facilities | 171 200 | 117,100 | 162 500 |
| Supplies | 79 700 | 71 625 | 84 100 |
| Insurance | 63 112 | 63 104 | 76 064 |
| Meeting Meals Training and Travel | 15 296 | 5,500 | 12,577 |
| Mileage Reimbursement | 1 547 | 2,430 | 6,500 |
| Fees and Permits | 65 732 | 67 320 | 65,632 |
| Other Purchased Services | 30 100 | 25,160 | 30,100 |
| Snow Removal | 43 910 | 41,500 | 43,880 |
| Telemetry | 17 180 | 18 090 | 17,180 |
| Telephone | 8 303 | 5 450 | 6 803 |
| Utilities | 272,600 | 244 260 | 255 945 |
| Vehicle Expense | 85 713 | 66,000 | 74 350 |
| TV Van & Vector Expense | 47 409 | 30 075 | 38 333 |
| Water Quality Analysis | 17 500 | 14,420 | 17 500 |
| Postage | 22 830 | 17 500 | 22 830 |
| Miscellaneous Expense | 7 277 | 11,915 | 7 247 |
| Total Direct Expenses | 3 862 674 | 3,442,432 | 3 804 964 |
| Governance & Support Services Allocation Project Recovery | 1,158 945 (65 000) | 1 122 489 (40,128) | 1 242 354 (41,000) |
| Total Expenses | 4 956 619 | 4 524 793 | 5 006 318 |
| Net Revenue (Deficit) Before Depreciation | 1 338 497 | 1 823 917 | 1 871 624 |
| Depreciation Expense | 1 575 152 | 1 575 100 | 1,575 100 |
| Net Revenue (Deficit) | (236 655) | 248 817 | 296 524 |

Tahoe City Public Utility District
 Utilities
 2011 Program Budget Summary
 Water and Sewer Departments

| | 2010 Budget | 2010 Projected | 2011 Budget |
|--|------------------|-------------------|------------------|
| Revenues | | | |
| Fees | 6 169 980 | 6 147 018 | 6 782 214 |
| Connection Fees | 30 000 | 25 000 | 21 000 |
| Maintenance Grants | 35 000 | 33 150 | - |
| Other | 21 400 | 87 400 | 31 400 |
| Total Revenue | 6 256 380 | 6 292,568 | 6 834 614 |
| Expenses | | | |
| Salaries & Wages -- FT | 1 135,267 | 1 043 530 | 1 139 545 |
| Wages Overtime | 24 888 | 10 480 | 24 888 |
| Salaries & Wages -- PT | 66 884 | 60 980 | 64 917 |
| Employee Benefits | 801 655 | 666 580 | 747 661 |
| Total Personnel Expense | 2 028 694 | 1 781 570 | 1 977 011 |
| Advertising & Printing | 13 700 | 13 150 | 13 700 |
| Conservation Expense | 15,000 | 6 700 | |
| Consultants Fees | 15 000 | 13 934 | 11 000 |
| Dues Subs & Publications | 28 851 | 28 900 | 28 229 |
| Rental Expense | 50,000 | 46 070 | 50 000 |
| Small Equipment | 13,600 | 16 500 | 14 100 |
| R & M - Equipment | 95 750 | 83 750 | 93 700 |
| R & M - Contracts | 142 800 | 132,400 | 138 800 |
| R & M - Facilities | 170 700 | 117 000 | 161 500 |
| Supplies | 75 700 | 65 625 | 80,100 |
| Insurance | 50 596 | 50 584 | 60 004 |
| Meeting Meals Training and Travel | 10 296 | 2 500 | 8,577 |
| Mileage Reimbursement | 1 047 | 2,180 | 6,000 |
| Fees and Permits | 65 732 | 67,320 | 65,632 |
| Other Purchased Services | 28,600 | 23,660 | 28,600 |
| Snow Removal | 43 410 | 41,000 | 43,380 |
| Telemetry | 17,180 | 18 090 | 17,180 |
| Telephone | 4,803 | 3 700 | 4 803 |
| Utilities | 272,600 | 244 260 | 255 945 |
| Vehicle Expense | 79 871 | 63 000 | 68 666 |
| TV Van & Vector Expense | 47 409 | 30 075 | 38 333 |
| Water Quality Analysis | 17 500 | 14 420 | 17 500 |
| Postage | 22,480 | 17,500 | 22 480 |
| Miscellaneous Expense | 6 177 | 10 940 | 6 147 |
| Total Direct Expenses | 3 317 496 | 2 894 828 | 3 211,387 |
| Governance & Support Services Allocation | 994 591 | 943 404 | 1,048 063 |
| Project Recovery | (65 000) | (40 128) | (41 000) |
| Total Expenses | 4 247,087 | 3,798 104 | 4 218 450 |
| Net Revenue (Deficit) Before Depreciation | 2,009 293 | 2 494 464 | 2 616 164 |
| Depreciation Expense | 1 567 634 | 1 567 580 | 1 567 580 |
| Net Revenue (Deficit) | 441,659 | 926 884 | 1,048 584 |

Tahoe City Public Utility District
 Utilities
 2011 Program Budget Summary
 All Water Departments

| | 2010 Budget | 2010 Projected | 2011 Budget |
|--|------------------|-------------------|------------------|
| Revenues | | | |
| Fees | 3 362 203 | 3 343 018 | 3 661 183 |
| Connection Fees | 15 000 | 19 000 | 11 000 |
| Maintenance Grants | 35 000 | 16 575 | |
| Other | 16 900 | 79 400 | 21 900 |
| Total Revenue | 3 429 103 | 3 457 993 | 3 694 083 |
| Expenses | | | |
| Salaries & Wages -- FT | 591 865 | 581 800 | 591 962 |
| Wages - Overtime | 14 140 | 5,880 | 14 140 |
| Salaries & Wages -- PT | 31 095 | 37 360 | 30 111 |
| Employee Benefits | 419 700 | 356 400 | 391 239 |
| Total Personnel Expense | 1 056 800 | 981 440 | 1 027 452 |
| Advertising & Printing | 10 000 | 9 650 | 10 000 |
| Conservation Expense | 10 000 | 4 200 | - |
| Consultants Fees | 10 000 | 13 934 | 11 000 |
| Dues Subs & Publications | 18 920 | 18 900 | 19 925 |
| Rental Expense | | 70 | - |
| Small Equipment | 6 700 | 7 000 | 6 700 |
| R & M - Equipment | 65 000 | 63 000 | 65 000 |
| R & M - Contracts | 19 800 | 11 600 | 15 800 |
| R & M Facilities | 60 000 | 65 000 | 60 000 |
| Supplies | 46 000 | 41 400 | 50 000 |
| Insurance | 26 270 | 26 260 | 31 191 |
| Meeting Meals Training and Travel | 5 024 | 1 200 | 4 206 |
| Mileage Reimbursement | 447 | 960 | 3 000 |
| Fees and Permits | 49 805 | 52 820 | 49 805 |
| Other Purchased Services | 11 800 | 11 100 | 11 800 |
| Snow Removal | 16 500 | 13 000 | 16 500 |
| Telemetry | 10 330 | 8 900 | 10 330 |
| Telephone | 2 520 | 1 900 | 2 520 |
| Utilities | 202 000 | 183 000 | 185 315 |
| Vehicle Expense | 38 569 | 32 000 | 33 082 |
| TV Van & Vactor Expense | 12 800 | 5 075 | 10 258 |
| Water Quality Analysis | 17 500 | 14,420 | 17 500 |
| Postage | 16 780 | 13 200 | 16 780 |
| Miscellaneous Expense | 3 072 | 5 400 | 3 072 |
| Total Direct Expenses | 1 716 637 | 1 585 429 | 1 661 236 |
| Governance & Support Services Allocation | 517 509 | 518,487 | 543 759 |
| Project Recovery | (40 000) | (39 128) | (40 000) |
| Total Expenses | 2 194 146 | 2 064 788 | 2 164 995 |
| Net Revenue (Deficit) Before Depreciation | 1 234 957 | 1 393 205 | 1 529 088 |
| Depreciation Expense | 823 233 | 823 220 | 823 220 |
| Net Revenue (Deficit) | 411 724 | 569 985 | 705 868 |

Tahoe City Public Utility District
 Utilities
 2011 Program Budget Summary
 Water Production 20-11

| | 2010 Budget | 2010 Projected | 2011 Budget |
|--|------------------|-------------------|------------------|
| Revenues | | | |
| Fees | 3 362 203 | 3 343 018 | 3 661 183 |
| Connection Fees | 15 000 | 19 000 | 11 000 |
| Maintenance Grants | 35 000 | 16 575 | - |
| Other | 16 900 | 79 400 | 21 900 |
| Total Revenue | 3 429 103 | 3 457 993 | 3 694 083 |
| Expenses | | | |
| Salaries & Wages - FT | 267 675 | 287 500 | 271 682 |
| Wages Overtime | 5 440 | 1 080 | 5 440 |
| Salaries & Wages -- PT | 7 379 | 9 080 | 6 917 |
| Employee Benefits | 186 233 | 181 200 | 175 702 |
| Total Personnel Expense | 466,727 | 478 860 | 459 741 |
| Advertising & Printing | 5 000 | 5 000 | 5 000 |
| Conservation Expense | 5 000 | 2 700 | - |
| Consultants Fees | - | 5 934 | - |
| Dues Subs & Publications | 8 418 | 8 400 | 8 865 |
| Rental Expense | - | 70 | - |
| Small Equipment | 3 500 | 3 800 | 3 500 |
| R & M - Equipment | 15 000 | 13 000 | 15 000 |
| R & M - Contracts | 5 000 | 3 600 | 5 000 |
| R & M Facilities | 18 500 | 30 000 | 18 500 |
| Supplies | 13 000 | 11 400 | 17 000 |
| Insurance | 11 566 | 11 560 | 13 957 |
| Meeting Meals, Training and Travel | 2 235 | 500 | 1 871 |
| Mileage Reimbursement | 89 | 500 | 1 500 |
| Fees and Permits | 32 185 | 35 000 | 32 185 |
| Other Purchased Services | 5 550 | 5 700 | 5 550 |
| Snow Removal | 9 000 | 9 000 | 9 000 |
| Telemetry | 5 530 | 5 900 | 5 530 |
| Telephone | 1,184 | 900 | 1 184 |
| Utilities | 157 000 | 140 000 | 142 315 |
| Vehicle Expense | 16 121 | 15 500 | 13 708 |
| TV Van & Vector Expense | - | 75 | - |
| Water Quality Analysis | 7 500 | 2 000 | 7 500 |
| Postage | 8 500 | 6 200 | 8 500 |
| Miscellaneous Expense | 1 872 | 2 600 | 1 872 |
| Total Direct Expenses | 798 477 | 798 199 | 777 278 |
| Governance & Support Services Allocation | 240 714 | 261 037 | 254 420 |
| Project Recovery | (20 000) | (39 000) | (30 000) |
| Total Expenses | 1 019 191 | 1 020 236 | 1 001 698 |
| Net Revenue (Deficit) Before Depreciation | 2 409 912 | 2 437 757 | 2 692 385 |
| Depreciation Expense | 107 020 | 107 020 | 107 020 |
| Net Revenue (Deficit) | 2 302 892 | 2,330 737 | 2 585 365 |

Tahoe City Public Utility District
 Utilities
 2011 Program Budget Summary
 Storage, Transportation and Distribution 20-12

| | 2010 Budget | 2010 Projected | 2011 Budget |
|--|--------------------|--------------------|--------------------|
| Expenses | | | |
| Salaries & Wages -- FT | 324 190 | 294 300 | 320,280 |
| Wages - Overtime | 8 700 | 4 800 | 8,700 |
| Salaries & Wages -- PT | 23 716 | 28,280 | 23 194 |
| Employee Benefits | 233 467 | 175,200 | 215 537 |
| Total Personnel Expense | 590 073 | 502,580 | 567,711 |
| Advertising & Printing | 5 000 | 4,650 | 5 000 |
| Conservation Expense | 5 000 | 1 500 | - |
| Consultants Fees | 10,000 | 8 000 | 11,000 |
| Dues, Subs & Publications | 10,502 | 10 500 | 11 060 |
| Small Equipment | 3,200 | 3,200 | 3 200 |
| R & M Equipment | 50 000 | 50 000 | 50,000 |
| R & M Contracts | 14,800 | 8,000 | 10,800 |
| R & M - Facilities | 41 500 | 35 000 | 41,500 |
| Supplies | 33 000 | 30 000 | 33 000 |
| Insurance | 14,704 | 14,700 | 17 234 |
| Meeting, Meals, Training and Travel | 2 789 | 700 | 2,335 |
| Mileage Reimbursement | 358 | 460 | 1 500 |
| Fees and Permits | 17 620 | 17,820 | 17 620 |
| - Other Purchased Services | 6 250 | 5 400 | 6,250 |
| Snow Removal | 7 500 | 4,000 | 7,500 |
| Telemetry | 4,800 | 3 000 | 4,800 |
| Telephone | 1,336 | 1,000 | 1 336 |
| Utilities | 45 000 | 43 000 | 43,000 |
| Vehicle Expense | 22 448 | 16,500 | 19,374 |
| TV Van & Vector Expense | 12 800 | 5,000 | 10 258 |
| Water Quality Analysis | 10 000 | 12 420 | 10 000 |
| Postage | 8 280 | 7,000 | 8 280 |
| Miscellaneous Expense | 1 200 | 2 800 | 1,200 |
| Total Direct Expenses | 918 160 | 787,230 | 883 958 |
| Governance & Support Services Allocation | 276 795 | 257 450 | 289,339 |
| Project Recovery | (20,000) | (128) | (10 000) |
| Total Expenses | 1,174,955 | 1,044,552 | 1 163 297 |
| Net Revenue (Deficit) Before Depreciation | (1,174 955) | (1 044,552) | (1,163,297) |
| Depreciation Expense | 716 213 | 716,200 | 716 200 |
| Net Revenue (Deficit) | (1 891 168) | (1,760,752) | (1 879 497) |

Tahoe City Public Utility District
Utilities
2011 Program Budget Summary
All Sewer Departments

| | 2010 Budget | 2010 Projected | 2011 Budget |
|--|------------------|-------------------|------------------|
| Revenues | | | |
| Fees | 2 807 777 | 2 804 000 | 3 121,031 |
| Connection Fees | 15 000 | 6 000 | 10 000 |
| Other | 4 500 | 8,000 | 9 500 |
| Total Revenue | 2 827 277 | 2 834 575 | 3 140 531 |
| Expenses | | | |
| Salaries & Wages -- FT | 543,402 | 461,730 | 547 583 |
| Wages - Overtime | 10 748 | 4 600 | 10 748 |
| Salaries & Wages -- PT | 35 789 | 23 620 | 34 806 |
| Employee Benefits | 381 955 | 310 180 | 356 422 |
| Total Personnel Expense | 971 894 | 800 130 | 949 559 |
| Advertising & Printing | 3 700 | 3 500 | 3 700 |
| Conservation Expense | 5 000 | 2 500 | - |
| Consultants Fees | 5 000 | - | - |
| Dues Subs & Publications | 9,931 | 10,000 | 8,304 |
| Rental Expense | 50 000 | 46 000 | 50 000 |
| Small Equipment | 6 900 | 9 500 | 7 400 |
| R & M - Equipment | 30 750 | 20,750 | 28 700 |
| R & M - Contracts | 123 000 | 120 800 | 123 000 |
| R & M - Facilities | 110,700 | 52,000 | 101 500 |
| Supplies - | 29 700 | 24 225 | 30 100 |
| Insurance | 24 326 | 24 324 | 28 813 |
| Meeting, Meals, Training and Travel | 5,272 | 1 300 | 4,371 |
| Mileage Reimbursement | 600 | 1 220 | 3 000 |
| Fees and Permits | 15,927 | 14,500 | 15,827 |
| Other Purchased Services | 16 800 | 12 560 | 16 800 |
| Snow Removal | 26,910 | 28 000 | 26 880 |
| Telemetry | 6 850 | 9,190 | 6 850 |
| Telephone | 2 283 | 1 800 | 2 283 |
| Utilities | 70 600 | 61 260 | 70 630 |
| Vehicle Expense | 41 302 | 31 000 | 35 584 |
| Factor Expense | 34,609 | 25 000 | 28 075 |
| Postage | 5 700 | 4 300 | 5 700 |
| Miscellaneous Expense | 3 105 | 5,540 | 3,075 |
| Total Direct Expenses | 1 600 859 | 1 309 399 | 1 550 151 |
| Governance & Support Services | 477 082 | 424 917 | 504 304 |
| Project Recovery | (25 000) | (1 000) | (1 000) |
| Total Expenses | 2,052 941 | 1 733 316 | 2 053 455 |
| Net Revenue (Deficit) Before Depreciation | 774,336 | 1 101 259 | 1 087 076 |
| Depreciation Expense | 744 401 | 744,360 | 744 360 |
| Net Revenue (Deficit) | 29 935 | 356 899 | 342 716 |

Tahoe City Public Utility District
 Utilities
 2011 Program Budget Summary
 Sewer Pump Stations 20-21

| | 2010 Budget | 2010 Projected | 2011 Budget |
|--|------------------|-------------------|------------------|
| Revenues | | | |
| Fees | 2 807,777 | 2 804,000 | 3 121 031 |
| Sewer Connection Fees | 15 000 | 6 000 | 10 000 |
| Maintenance Grants | | 16 575 | |
| Other | 2 500 | 6 000 | 7 500 |
| Total Revenue | 2 825 277 | 2 832 575 | 3 138 531 |
| Expenses | | | |
| Salaries & Wages - FT | 248 589 | 222 760 | 251 840 |
| Wages - Overtime | 3 611 | 3,600 | 3 611 |
| Salaries & Wages -- PT | 6,123 | 4,050 | 5 740 |
| Employee Benefits | 172 874 | 144 850 | 163 864 |
| Total Personnel Expense | 431 197 | 375 260 | 425 055 |
| Advertising & Printing | 1 500 | 1,440 | 1 500 |
| Conservation Expense | 5 000 | 2 500 | - |
| Consultants Fees | 3 000 | - | - |
| Dues Subs & Publications | 4 304 | 4 300 | 4 304 |
| Rental Expense | 50 000 | 46,000 | 50 000 |
| Small Equipment | 2 000 | 3 500 | 2 500 |
| R & M - Equipment | 18 000 | 8,000 | 15 000 |
| R & M - Contracts | 7 000 | 5 000 | 7 000 |
| R & M - Facilities | 35 500 | 32 000 | 25,500 |
| Supplies | 8 000 | 7 000 | 18 000 |
| Insurance | 10 652 | 10,650 | 12,904 |
| Meeting, Meals Training and Travel | 2 239 | 500 | 1 856 |
| Mileage Reimbursement | 400 | 470 | 1 200 |
| Fees and Permits | 9 740 | 10 000 | 9 740 |
| Other Purchased Services | 9 550 | 5,000 | 9 550 |
| Snow Removal | 26 880 | 26 000 | 26 880 |
| Telemetry | 6,350 | 5 000 | 6 350 |
| Telephone | 983 | 800 | 983 |
| Utilities | 62 000 | 54 000 | 62,000 |
| Vehicle Expense | 16,025 | 12 500 | 13 626 |
| Postage | 2 800 | 1,800 | 2 800 |
| Miscellaneous Expense | 1 725 | 2 200 | 1,725 |
| Total Direct Expenses | 714,845 | 613 920 | 698 473 |
| Governance & Support Services | 215 502 | 200 772 | 228 626 |
| Project Recovery | (25,000) | (1 000) | (1 000) |
| Total Expenses | 905 347 | 813,692 | 926 099 |
| Net Revenue (Deficit) Before Depreciation | 1 919 930 | 2 018 883 | 2 212 432 |
| Depreciation Expense | 111 660 | 111 660 | 111 660 |
| Net Revenue (Deficit) | 1 808 270 | 1 907 223 | 2 100 772 |

Tahoe City Public Utility District
 Utilities
 2011 Program Budget Summary
 Sewer Line Maintenance 20-22

| | 2010 Budget | 2010 Projected | 2011 Budget |
|--|--------------------|--------------------|--------------------|
| Expenses | | | |
| Salaries & Wages -- FT | 291 074 | 238 670 | 292,285 |
| Wages - Overtime | 7 137 | 1 000 | 7 137 |
| Salaries & Wages -- PT | 29,666 | 19,570 | 29,066 |
| Employee Benefits | 206 622 | 165,180 | 190,283 |
| Total Personnel Expense | 534 499 | 424 420 | 518,771 |
| Advertising & Printing | 2 200 | 2,060 | 2,200 |
| Conservation Expense | - | - | - |
| Consultants Fees | 2,000 | - | - |
| Dues Subs & Publications | 5,627 | 5 700 | 4 000 |
| Small Equipment | 4 900 | 6 000 | 4 900 |
| R & M - Equipment | 12 500 | 12 750 | 12 500 |
| R & M - Contracts | 115 800 | 115 800 | 115 800 |
| R & M - Facilities | 75 000 | 20,000 | 75 000 |
| Supplies | 12,000 | 8,000 | 12 000 |
| Insurance | 13 520 | 13 520 | 15 749 |
| Meeting Meals Training and Travel | 3 033 | 800 | 2 515 |
| Mileage Reimbursement | 200 | 750 | 1,800 |
| Fees and Permits | 6,087 | 4,500 | 6 087 |
| Other Purchased Services | 7 250 | 7 560 | 7,250 |
| Snow Removal | - | 2,000 | - |
| Telemetry | 500 | 4 190 | 500 |
| Telephone | 1,300 | 1,000 | 1,300 |
| Utilities | 8 000 | 7 000 | 8 000 |
| Vehicle Expense | 25 213 | 18,500 | 21 868 |
| Vactor Expense | 33 813 | 25 000 | 27,735 |
| Postage | 2,900 | 2,500 | 2,900 |
| Miscellaneous Expense | 1 350 | 3 340 | 1,350 |
| Total Direct Expenses | 867,692 | 685,390 | 842 225 |
| Governance & Support Services Allocation | 261,580 | 224,145 | 275 679 |
| Total Expenses | 1,129 272 | 909,535 | 1,117,904 |
| Net Revenue (Deficit) Before Depreciation | (1,129,272) | (909 535) | (1 117,904) |
| - Depreciation Expense | 632,741 | 632 700 | 632 700 |
| Net Revenue (Deficit) | (1,762 013) | (1 542,235) | (1,750 604) |

Tahoe City Public Utility District
 Utilities
 2011 Program Budget Summary
 Sewer Joint Facilities 20-23

| | 2010 Budget | 2010 Projected | 2011 Budget |
|--|-----------------|-------------------|----------------|
| Revenues | | | |
| Other | 2 000 | 2 000 | 2,000 |
| Total Revenue | 2 000 | 2 000 | 2,000 |
| Expenses | | | |
| Salaries & Wages -- FT | 3 739 | 300 | 3 458 |
| Employee Benefits | 2,459 | 150 | 2 275 |
| Total Personnel Expense | 6 198 | 450 | 5 733 |
| R & M - Equipment | 250 | | 1 200 |
| R & M - Contracts | 200 | | 200 |
| R & M - Facilities | 200 | | 1 000 |
| Supplies | 9,700 | 9,225 | 100 |
| Insurance | 154 | 154 | 160 |
| Fees and Permits | 100 | | |
| Snow Removal | 30 | | |
| Utilities | 600 | 260 | 630 |
| Vehicle Expense | 64 | | 90 |
| Vector Expense | 796 | | 340 |
| Miscellaneous Expense | 30 | | |
| Total Direct Expenses | 18 322 | 10 089 | 9,453 |
| Total Expenses | 18,322 | 10,089 | 9 453 |
| Net Revenue (Deficit) Before Depreciation | (16,322) | (8,089) | (7 453) |
| Depreciation Expense | | | |
| Net Revenue (Deficit) | (16 322) | (8,089) | (7,453) |

Tahoe City Public Utility District
 Utilities
 2011 Program Budget Summary
 Department 20-30 Technical Services

| | 2010 Budget | 2010 Projected | 2011 Budget |
|--|------------------|-------------------|------------------|
| Revenues | | | |
| Permit and Inspection Fees - Flat Rate | 20 000 | 24 000 | 20 000 |
| Permit and Inspection Fees - At Cost | 18 736 | 32 142 | 23,328 |
| Total Revenue | 38 736 | 56,142 | 43,328 |
| Expenses | | | |
| Salaries & Wages -- FT | 290 176 | 313,390 | 332 540 |
| Wages - Overtime | 8,357 | 500 | 8,367 |
| Salaries & Wages -- PT | 5 000 | 8,000 | 5,000 |
| Employee Benefits | 198,387 | 192,469 | 183,126 |
| Total Personnel Expense | 501 920 | 514 359 | 529,033 |
| Advertising & Printing | 1 000 | 1 000 | 2 000 |
| Conservation Expense | - | - | 17,000 |
| Consultants Fees | 4 000 | - | 4 000 |
| Dues, Subs & Publications | 1,200 | 950 | 1,350 |
| Small Equipment | 1 000 | 1 500 | 2 750 |
| R & M - Equipment | 250 | 100 | 250 |
| R & M - Contracts (refund of 2009 exp) | 500 | 100 | 500 |
| R & M - Facilities | 500 | 100 | 1,000 |
| Supplies | 4 000 | 6 000 | 4,000 |
| Insurance | 12 516 | 12,520 | 16,060 |
| Meeting Meals, Training and Travel | 5 000 | 3 000 | 4 000 |
| Mileage Reimbursement | 500 | 250 | 500 |
| Other Purchased Services | 1 500 | 1 500 | 1 500 |
| Snow Removal | 500 | 500 | 500 |
| Telephone | 3 500 | 1,750 | 2,000 |
| Vehicle Expense | 5 842 | 3 000 | 5 684 |
| Postage | 350 | - | 350 |
| Miscellaneous Expense | 1 100 | 975 | 1,100 |
| Total Direct Expenses | 545 178 | 547 604 | 593,577 |
| Governance & Support Services | 164 354 | 179 084 | 194 291 |
| Total Expenses | 709,532 | 726 688 | 787,868 |
| Net Revenue (Deficit) Before Depreciation | (670 796) | (670,546) | (744,540) |
| Depreciation Expense | 7 518 | 7,520 | 7 520 |
| Net Revenue (Deficit) | (678,314) | (678 066) | (752 060) |

Tahoe City Public Utility District
 Utilities
 2011 Program Budget Summary
 Department 20-35 Engineering

| | 2010 Budget | 2010 Projected | 2011 Budget |
|--|------------------|-------------------|------------------|
| Revenues | | | |
| Permit and Inspection Fees - At Cost | 13,406 | | 3,328 |
| Total Revenue | 13 406 | - | 3 328 |
| Expenses | | | |
| Salaries & Wages -- FT | 203,351 | 176,091 | 149,437 |
| Salaries & Wages -- PT | 16 016 | 9 350 | 24 262 |
| Employee Benefits | 123 236 | 124 117 | 94 547 |
| Total Personnel Expense | -342 603 | 309 558 | 268,246 |
| Advertising & Printing | 250 | - | 250 |
| Consultants Fees | 13,000 | 7,100 | 40 000 |
| Dues, Certifications & Publications | 1,760 | 1,354 | 1 695 |
| Small Equipment | - | 1 548 | 2 500 |
| R & M - Equipment | 500 | 490 | 500 |
| R & M - Contracts | 6 100 | 3,075 | 3,350 |
| Supplies | 2,000 | 405 | 1,000 |
| Insurance | 9 045 | 9,048 | 8,186 |
| Legal Fees | | 564 | |
| Meeting, Meals, Training and Travel | 6,360 | 4,073 | 9 907 |
| Mileage Reimbursement | 300 | 494 | 600 |
| Fees and Permits | - | 500 | |
| Other Purchased Services | - | 597 | 300 |
| Telephone | 1,050 | 735 | 840 |
| Postage | 150 | - | 150 |
| Miscellaneous Expense | 400 | 450 | 800 |
| Total Direct Expenses | 383 518 | 339,991 | 338,324 |
| Governance & Support Services Allocation | 158,878 | 111 188 | 110,741 |
| Total Expenses | 542,396 | 451,180 | 449,065 |
| Net Revenue (Deficit) Before Depreciation | (528,990) | (451 180) | (445 737) |
| Net Revenue (Deficit) | (528 990) | (451,180) | (445,737) |

Tahoe City Public Utility District
 Utilities
 2011 Program Budget Summary
 Department 20-36 Special Studies

| | 2010 Budget | 2010 Projected | 2011 Budget |
|----------------------|----------------|-------------------|----------------|
| Revenues | | | |
| Maintenance Grants | | 30 000 | 91,000 |
| Total Revenue | | 30 000 | 91 000 |

Detail of Special Studies

Consultants Fees

| | | | |
|--|--------|--------|---------|
| El Dorado Master Plan - Eco Logic Engineering | 12,500 | 10,387 | |
| Water Tank Seismic Analysis - Nolte Associates | 40 000 | 31 970 | |
| Rubicon Water Master Plan | 91 000 | | 91 000 |
| Urban Water Management Plan | | | 12,500 |
| Pump Station Physical Assessments (Wet Dry, FMs) | | | 100 000 |
| Wet Well Minor Repairs (During Assessment) | | | 125,000 |
| AC Pipe Corrosion Investigation | | | 20 000 |
| Storage Capacity Assessment | | | 40,000 |
| Sewer Master Plan Report (Preliminary) | | | 15 000 |
| District Property Coverage Analysis | | | 25 000 |

| | | | |
|-------------------------------|----------------|---------------|----------------|
| Total Consultants Fees | 143,500 | 42 357 | 428,500 |
|-------------------------------|----------------|---------------|----------------|

| | | | |
|-----------------------|----------------|---------------|----------------|
| Total Expenses | 143,500 | 42 357 | 428 500 |
|-----------------------|----------------|---------------|----------------|

| | | | |
|------------------------------|------------------|-----------------|------------------|
| Net Revenue (Deficit) | (143,500) | (12 357) | (337 500) |
|------------------------------|------------------|-----------------|------------------|

Tahoe City Public Utility District
 Utilities
 2011 Program Budget Summary
 Department 20-70 Engineering Projects

| | 2010 Budget | 2010 Projected | 2011 Budget |
|--|------------------|-------------------|------------------|
| Revenues | | | |
| Other | 2 000 | 4 270 | 2,000 |
| Total Revenue | 2,000 | 4,270 | 2 000 |
| Expenses | | | |
| Salaries & Wages -- FT | 170,671 | 178,505 | 185 447 |
| Wages - Overtime | 5 330 | | 5 624 |
| Salaries & Wages -- PT | | 687 | 8 504 |
| Employee Benefits | 100,549 | 92,093 | 93 656 |
| Total Personnel Expense | 276 550 | 271 285 | 293 231 |
| Small Equipment | 500 | - | 250 |
| Other Purchased Services | 250 | - | 150 |
| Telephone | 500 | 563 | 600 |
| Postage | 250 | - | 150 |
| Total Direct Expenses | 278 050 | 271 848 | 294 381 |
| Governance & Support Services Allocation | 83,824 | 88,903 | 104 479 |
| Project Recovery | (248,696) | (244,775) | (276,422) |
| Total Expenses | 113 178 | 115,977 | 122,438 |
| Net Revenue (Deficit) Before Depreciation | (111,178) | (111 707) | (120 438) |
| Net Revenue (Deficit) | (111 178) | (111,707) | (120,438) |

Tahoe City Public Utility District
Parks and Recreation
2011 Program Budget Summary
Combined Fund 10 - All Departments Parks and Recreation

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|------------------|-------------------|------------------|
| Revenues | | | |
| Fees | 577,778 | 444,913 | 498,613 |
| Tax Revenue | 1,951,808 | 1,953,015 | 2,062,894 |
| Grant Revenue | 265,865 | 249,365 | 251,365 |
| Other | 32,250 | 43,405 | 43,300 |
| Total Revenue | 2,827,701 | 2,690,698 | 2,856,172 |
| Expenses | | | |
| Salaries & Wages -- FT | 605,866 | 635,169 | 666,177 |
| Salaries & Wages -- OT | 4,365 | - | 3,920 |
| Salaries & Wages -- PT | 205,117 | 186,040 | 209,870 |
| Employee Benefits | 480,008 | 429,892 | 450,780 |
| Total Personnel Expense | 1,295,356 | 1,251,101 | 1,330,747 |
| Advertising & Printing | 7,800 | 6,553 | 7,750 |
| Community Promotion | - | 30 | 2,000 |
| Consultants Fees | 10,650 | 3,000 | 13,000 |
| Bank/Credit Card Charges MC/Visa | 12,000 | 11,000 | 12,000 |
| Dues, Certifications & Publications | 1,950 | 1,445 | 1,650 |
| Rental Expense | 20,450 | 13,354 | 20,125 |
| Small Equipment | 32,460 | 37,151 | 34,450 |
| R & M - Equipment | 12,068 | 9,075 | 11,325 |
| R & M - Contracts | 21,550 | 18,950 | 21,550 |
| R & M - Facilities | 232,200 | 209,513 | 202,950 |
| Supplies | 50,995 | 49,997 | 47,934 |
| Insurance | 33,622 | 33,621 | 27,222 |
| Meeting, Meals, Training and Travel | 9,625 | 8,125 | 9,625 |
| Employee Morale | 600 | 381 | 425 |
| Mileage Reimbursement | 11,525 | 9,670 | 11,350 |
| Fees and Permits | 6,250 | 5,450 | 7,150 |
| Other Purchased Services | 168,674 | 147,368 | 154,395 |
| Snow Removal | 27,550 | 22,300 | 28,150 |
| Telephone | 14,520 | 13,883 | 14,630 |
| Utilities | 202,478 | 185,700 | 192,574 |
| Vehicle Expense | 44,214 | 34,834 | 42,750 |
| Postage | 3,366 | 2,714 | 3,365 |
| Miscellaneous Expense | 7,800 | 7,390 | 7,700 |
| Total Direct Expenses | 2,227,703 | 2,082,605 | 2,204,817 |
| Governance & Support Services Alloc | 599,998 | 608,093 | 651,355 |
| Total Expenses | 2,827,701 | 2,690,698 | 2,856,172 |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
Parks Departments
2010 Program Budget Summary
All Parks Departments - 11 through 19

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|------------------|-------------------|------------------|
| Revenues | | | |
| Fees | 305,733 | 222,083 | 253,381 |
| Tax Revenue | 1,535,337 | 1,555,378 | 1,657,678 |
| Maintenance Grants | 245,865 | 230,865 | 230,865 |
| Other | - 4,000 | - 4,000 | 4,000 |
| Total Revenue | 2,090,935 | 2,012,326 | 2,145,924 |
| Expenses | | | |
| Salaries & Wages -- FT | 327,823 | 352,336 | 356,198 |
| Salaries & Wages -- OT | 2,745 | - | 2,300 |
| Salaries & Wages -- PT | 136,820 | 113,050 | 144,250 |
| Employee Benefits | 254,003 | 244,309 | 258,998 |
| Total Personnel Expense | 721,391 | 709,695 | 761,746 |
| Advertising & Printing | 6,000 | 4,400 | 6,500 |
| Consultants Fees | 9,550 | 3,000 | 13,000 |
| Dues, Certifications & Publications | 650 | 625 | 650 |
| Rental Expense | 19,250 | 12,850 | 19,375 |
| Small Equipment | 26,710 | 26,150 | 24,250 |
| R & M - Equipment | 10,450 | 9,000 | 10,350 |
| R & M - Contracts | 21,050 | 18,950 | 21,050 |
| R & M - Facilities | 232,200 | 209,508 | 202,950 |
| Supplies | 34,145 | 34,295 | 33,700 |
| Insurance | 19,274 | 19,273 | 15,770 |
| Meeting, Meals, Training and Travel | 3,500 | 3,500 | 3,500 |
| Employee Morale | 300 | 300 | 300 |
| Mileage Reimbursement | 350 | 350 | 300 |
| Fees and Permits | 6,250 | 5,400 | 7,150 |
| Other Purchased Services | 45,500 | 41,600 | 45,500 |
| Snow Removal | 27,550 | 22,300 | 28,150 |
| Telephone | 11,150 | 11,150 | 11,150 |
| Utilities | 202,478 | 185,700 | 192,574 |
| Vehicle Expense | 43,565 | 34,147 | 41,750 |
| Postage | 1,391 | 1,400 | 1,390 |
| Miscellaneous Expense | 5,900 | 5,900 | 5,900 |
| Parks & Rec Admin Allocation | 212,995 | 211,917 | 222,600 |
| Total Direct Expenses | 1,661,599 | 1,571,410 | 1,669,605 |
| Governance & Support Services Alloc | 429,337 | 440,916 | 476,319 |
| Total Expenses | 2,090,935 | 2,012,326 | 2,145,924 |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
Parks Departments
2010 Program Budget Summary
Department 10-11 Athletic Fields and Courts

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Revenues | | | |
| Fees - Facility Use | 9,000 | 9 400 | 9 500 |
| Tax Revenue | 340,996 | 287 347 | 332 199 |
| Total Revenue | 349,996 | 296,747 | 341 699 |
| Expenses | | | |
| Salaries & Wages -- FT | 52 730 | 39,836 | 57 046 |
| Salaries & Wages -- PT | 20 604 | 22 000 | 22,862 |
| Employee Benefits | 35 993 | 22 200 | 36 514 |
| Total Personnel Expense | 109,327 | 84 036 | 116 422 |
| Dues, Certifications & Publications | 150 | 125 | 150 |
| Rental Expense | 1,000 | 3 000 | 3 000 |
| Small Equipment | 4,500 | 4 400 | 4 000 |
| R & M - Equipment | 1,000 | 900 | 1 000 |
| R & M - Contracts | 500 | 250 | 500 |
| R & M - Facilities | 47 000 | 32 000 | 28 950 |
| Supplies | 7,000 | 4,550 | 5,000 |
| Insurance | 3,024 | 3 024 | 2 426 |
| Other Purchased Services | 5,500 | 4 500 | 4,500 |
| Utilities | 20,223 | 18,500 | 20 000 |
| Vehicle Expense | 10,000 | 7 550 | 10,000 |
| Parks Allocation | 24,512 | 29,777 | 25 288 |
| Parks & Rec Admin Allocation | 35,188 | 31,005 | 36 309 |
| Total Direct Expenses | 268 924 | 223 617 | 257,545 |
| Governance & Support Services Alloc | 81,072 | 73,130 | 84 154 |
| Total Expenses | 349,996 | 296,747 | 341 699 |

Tahoe City Public Utility District
Parks Departments
2010 Program Budget Summary
Department 10-12 Beaches

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Revenues | | | |
| Fees | 10 500 | 11,700 | 12 500 |
| Tax Revenue | 144,919 | 163 495 | 161,750 |
| Maintenance Grants | 67 505 | 59 115 | 59,115 |
| Total Revenue | 222 924 | 234,310 | 233 365 |
| Expenses | | | |
| Salaries & Wages -- FT | 37,950 | 36 600 | 41,613 |
| Wages -- Overtime | 400 | - | 400 |
| Salaries & Wages -- PT | 13,736 | 16,000 | 15 241 |
| Employee Benefits | 24 670 | 23 500 | 25,241 |
| Total Personnel Expense | 76 756 | 76 100 | 82,495 |
| Consultants Fees | 2 000 | 250 | 1 000 |
| Rental Expense | 600 | 500 | 450 |
| Small Equipment | 5,300 | 5,000 | 5 300 |
| R & M - Equipment | 300 | 200 | 300 |
| R & M - Contracts | 100 | 100 | 100 |
| R & M - Facilities | 14,500 | 14,500 | 10 500 |
| Supplies | 1 600 | 3 000 | 2,600 |
| Insurance | 2,148 | 2,148 | 1,738 |
| Fees and Permits | 1,500 | 500 | 1,500 |
| Other Purchased Services | 6,000 | 5 000 | 6,000 |
| Snow Removal | 1,500 | 1,500 | 1 500 |
| Telephone | 850 | 850 | 850 |
| Utilities | 16,608 | 15,000 | 15 500 |
| Vehicle Expense | 3 500 | 2,000 | 3,500 |
| Parks Allocation | 15,612 | 24,455 | 17 472 |
| Parks & Rec Admin Allocation | 22 413 | 25 464 | 25 087 |
| Total Direct Expenses | 171,287 | 176 567 | 175 892 |
| Governance & Support Services Alloc | 51,637 | 57,743 | 57,473 |
| Total Expenses | 222 924 | 234 310 | 233 365 |
| Net Revenue (Deficit) | - | - | - |

- grant = \$116,777

Tahoe City Public Utility District
Parks Departments
2010 Program Budget Summary
Department 10-13 Public Access Boat Ramp & Campground

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Revenues | | | |
| Fees | 145,250 | 60,000 | 85,000 |
| Tax Revenue | 72,018 | 163,697 | 141,619 |
| Total Revenue | 217,268 | 223,697 | 226,619 |
| Expenses | | | |
| Salaries & Wages -- FT | 22,470 | 23,200 | 25,019 |
| Wages -- Overtime | 675 | - | 500 |
| Salaries & Wages -- PT | 34,340 | 34,300 | 29,941 |
| Employee Benefits | 20,153 | 14,809 | 20,483 |
| Total Personnel Expense | 77,638 | 72,309 | 75,943 |
| Advertising & Printing | 2,000 | 1,500 | 1,800 |
| Consultants Fees | 1,500 | 1,600 | 1,500 |
| Rental Expense | 425 | 650 | 800 |
| Small Equipment | 1,500 | 1,500 | 1,500 |
| R & M - Equipment | 350 | 300 | 350 |
| R & M - Facilities | 20,000 | 19,000 | 20,000 |
| Supplies | 500 | 500 | 500 |
| Insurance | 2,370 | 2,370 | 1,931 |
| Mileage Reimbursement | 350 | 350 | 300 |
| Fees and Permits | 1,500 | 1,000 | 1,500 |
| Other Purchased Services | 4,000 | 4,500 | 4,000 |
| Snow Removal | 1,500 | 1,500 | 1,500 |
| Telephone | 1,200 | 1,200 | 1,200 |
| Utilities | 11,649 | 11,500 | 12,000 |
| Vehicle Expense | 3,400 | 1,200 | 3,000 |
| Parks Allocation | 15,216 | 23,314 | 16,496 |
| Parks & Rec Admin Allocation | 21,843 | 24,276 | 23,685 |
| Total Direct Expenses | 166,941 | 168,569 | 168,005 |
| Governance & Support Services Alloc | 50,327 | 55,128 | 58,614 |
| Total Expenses | 217,268 | 223,697 | 226,619 |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
Parks Departments
2010 Program Budget Summary
Department 10-14 Community Buildings

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Revenues | | | |
| Fees | 90 000 | 101 000 | 105 000 |
| Tax Revenue | 409,646 | 415 392 | 445,946 |
| Total Revenue | 499 646 | 516 392 | 550 946 |
| Expenses | | | |
| Salaries & Wages -- FT | 60,282 | 81 200 | 63 765 |
| Wages -- Overtime | 600 | - | 400 |
| Salaries & Wages -- PT | 13,736 | 3,000 | 15 241 |
| Employee Benefits | 38 849 | 48,200 | 39,453 |
| Total Personnel Expense | 113 467 | 132 400 | 118,859 |
| Advertising & Printing | 200 | 200 | 200 |
| Consultants Fees | 750 | 650 | 750 |
| Rental Expense | 13 000 | 5 000 | 11 000 |
| Small Equipment | 4,000 | 3 900 | 3 500 |
| R & M - Equipment | 1 500 | 800 | 1,500 |
| R & M - Contracts | 20,000 | 18 500 | 20 000 |
| R & M - Facilities | 35 000 | 28,000 | 70 000 |
| Supplies | 12 000 | 12,000 | 12,000 |
| Insurance | 3 077 | 3,077 | 2 411 |
| Fees and Permits | 2 500 | 3,000 | 3 000 |
| Other Purchased Services | 11 000 | 12,000 | 13 000 |
| Snow Removal | 6 900 | 6 900 | 7,500 |
| Telephone | 6 300 | 6,300 | 6 300 |
| Utilities | 108 279 | 95,000 | 100 000 |
| Vehicle Expense | 3,500 | 2 500 | 3,200 |
| Parks Allocation | 40,006 | 55,802 | 39,837 |
| Parks & Rec Admin Allocation | 57,431 | 58 104 | 57,197 |
| Total Direct Expenses | 438 910 | 444,133 | 470,254 |
| Governance & Support Services Alloc | 60 736 | 72,259 | 80 692 |
| Total Expenses | 499,646 | 516 392 | 550 946 |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
Parks Departments
2010 Program Budget Summary
Department 10-15 Parklands

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Revenues | | | |
| Fees | 15 000 | 14 500 | 15 000 |
| Tax Revenue | 317 043 | 313,963 | 287 077 |
| Maintenance Grants | 15,000 | 8 390 | 8 390 |
| Total Revenue | 347 043 | 336 853 | 310 467 |
| Expenses | | | |
| Salaries & Wages -- FT, | 42 964 | 40 500 | 46 098 |
| Wages -- Overtime | 200 | - | 200 |
| Salaries & Wages -- PT | 27 472 | 18 000 | 30 483 |
| Employee Benefits | 33,137 | 25 900 | 33,574 |
| Total Personnel Expense | 103,773 | 84 400 | 110 355 |
| Rental Expense | 1 100 | 650 | 1,000 |
| Small Equipment | 850 | 850 | 850 |
| R & M - Equipment | 500 | 300 | 500 |
| R & M - Contracts | 100 | 100 | 100 |
| R & M - Facilities | 61,500 | 60,000 | 25 000 |
| Supplies | 5 200 | 6 500 | 6 000 |
| Insurance | 2,913 | 2,913 | 2 331 |
| Fees and Permits | 600 | 900 | 1,000 |
| Other Purchased Services | 6,500 | 6 350 | 6 500 |
| Snow Removal | 2,650 | 2 650 | 2,650 |
| Utilities | 16,773 | 16,500 | 16 000 |
| Vehicle Expense | 5 000 | 4,900 | 5 000 |
| Parks Allocation | 24,305 | 32 738 | 23,286 |
| Parks & Rec Admin Allocation | 34,891 | 34 088 | 33 434 |
| Total Direct Expenses | 266 655 | 253,839 | 234 006 |
| Governance & Support Services Alloc | 80 388 | 83 014 | 76,461 |
| Total Expenses | 347,043 | 336,853 | 310 467 |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
Parks Departments
2010 Program Budget Summary
Department 10-16 Streetscape

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Revenues | | | |
| Fees | 10 000 | - | - |
| Tax Revenue | 81 145 | 76 044 | 98,977 |
| Total Revenue | 91 145 | 76 044 | 98 977 |
| Expenses | | | |
| Salaries & Wages -- FT | 22,378 | 16,500 | 23 342 |
| Wages -- Overtime | 670 | - | 600 |
| Salaries & Wages -- PT | 2 747 | 2,000 | 3 048 |
| Employee Benefits | 14,656 | 9 200 | 14 661 |
| Total Personnel Expense | 40 451 | 27 700 | 41,651 |
| Rental Expense | 125 | 50 | 125 |
| Small Equipment | 100 | 100 | 100 |
| R & M - Equipment | 600 | 400 | 500 |
| R & M - Facilities | 3,200 | 2 700 | 3,000 |
| Supplies | 345 | 345 | 350 |
| Insurance | 1,064 | 1 064 | 1 079 |
| Other Purchased Services | 1 500 | 500 | 1,500 |
| Snow Removal | 7 000 | 7 500 | 7 000 |
| Vehicle Expense | 100 | 150 | 150 |
| Parks Allocation | 6,384 | 8,227 | 7,861 |
| Parks & Rec Admin Allocation | 9 164 | 8 568 | 11,287 |
| Total Direct Expenses | 70 033 | 57 304 | 74,603 |
| Governance & Support Services Alloc | 21,112 | 18 740 | 24 374 |
| Total Expenses | 91 145 | 76 044 | 98,977 |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
Parks Departments
2010 Program Budget Summary
Department 10-17 Sidewalk and Amenities

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Revenues | | | |
| Fees | 24 883 | 24 883 | 25 381 |
| Tax Revenue | 15 100 | 9,758 | 19 624 |
| Other | 4 000 | 4 000 | 4,000 |
| Total Revenue | 43,983 | 38 641 | 49,005 |
| Expenses | | | |
| Salaries & Wages -- FT | 8 796 | 7 000 | 9 413 |
| Employee Benefits | 6 076 | 3 600 | 5 971 |
| Total Personnel Expense | 14 872 | 10 600 | 15 384 |
| Consultants Fees | 300 | - | 5 000 |
| Small Equipment | 60 | - | - |
| R & M - Contracts | 100 | - | 100 |
| R & M - Facilities | 1 000 | 3 308 | 500 |
| Supplies | 500 | - | 250 |
| Insurance | 363 | 363 | 286 |
| Other Purchased Services | 1 500 | - | 500 |
| Utilities | 14 500 | 14 500 | 14 500 |
| Vehicle Expense | 600 | 347 | 400 |
| Total Direct Expenses | 33,795 | 29,118 | 36,920 |
| Governance & Support Services Alloc | 10 188 | 9 523 | 12,085 |
| Total Expenses | 43,983 | 38 641 | 49 005 |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
Parks Departments
2010 Program Budget Summary
Department 10-18 Recreation Trails

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Revenues | | | |
| Fees | 1 100 | 600 | 1 000 |
| Tax Revenue | 154 470 | 125 682 | 170 486 |
| Maintenance Grants | 163 360 | 163 360 | 163,360 |
| Total Revenue | 318,930 | 289 642 | 334 846 |
| Expenses | | | |
| Salaries & Wages -- FT | 51,079 | 42,500 | 54 722 |
| Wages -- Overtime | 200 | - | 200 |
| Salaries & Wages -- PT | 20 064 | 13 000 | 22,862 |
| Employee Benefits | 35 993 | 28 000 | 36,514 |
| Total Personnel Expense | 107 336 | 83,500 | 114 298 |
| Advertising & Printing | 800 | - | 2 000 |
| Consultants Fees | 500 | 500 | 250 |
| Rental Expense | 3 000 | 3 000 | 3,000 |
| Small Equipment | 5,500 | 5,500 | 5 000 |
| R & M - Equipment | 5 000 | 5,000 | 5,000 |
| R & M - Facilities | 40,000 | 40,000 | 35,000 |
| Supplies | 2 000 | 2 500 | 2 000 |
| Insurance | 2,942 | 2,942 | 2,361 |
| Other Purchased Services | 3 000 | 2 500 | 3 000 |
| Snow Removal | 6 000 | - | 6,000 |
| Utilities | 4,075 | 4 200 | 4,074 |
| Vehicle Expense | 10,500 | 9,000 | 10,000 |
| Parks Allocation | 22 336 | 29,209 | 24 796 |
| Parks & Rec Admin Allocation | 32 065 | 30 412 | 35,601 |
| Total Direct Expenses | 245 054 | 218,263 | 252,380 |
| Governance & Support Services Alloc | 73,876 | 71,379 | 82 466 |
| Total Expenses | 318 930 | 289,642 | 334 846 |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
Parks Departments
2010 Program Budget Summary
Department 10-19 Parks Allocable (General and Shop)

| Expenses | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Salaries & Wages -- FT | 29 174 | 65 000 | 35,180 |
| Wages -- Overtime | - | - | - |
| Salaries & Wages -PT | 4 121 | 4 750 | 4 572 |
| Employee Benefits | 44 476 | 68,900 | 46,587 |
| Total Personnel Expense | 77,771 | 138 650 | 86,339 |
| Advertising & Printing | 3 000 | 2 700 | 2 500 |
| Consultants Fees | 4 500 | - | 4 500 |
| Dues, Certifications & Publications | 500 | 500 | 500 |
| Small Equipment | 4 900 | 4 900 | 4,000 |
| R & M - Equipment | 1 200 | 1,100 | 1 200 |
| R & M - Contracts | 250 | - | 250 |
| R & M - Facilities | 10 000 | 10,000 | 10 000 |
| Supplies | 5,000 | 4 900 | 5,000 |
| Insurance | 1 373 | 1 372 | 1 207 |
| Meeting, Meals Training and Travel | 3,500 | 3 500 | 3 500 |
| Employee Morale | 300 | 300 | 300 |
| Fees and Permits | 150 | - | 150 |
| Other Purchased Services | 6 500 | 6 250 | 6,500 |
| Snow Removal | 2 000 | 2,250 | 2,000 |
| Telephone | 2 800 | 2,800 | 2 800 |
| Utilities | 10 371 | 10 500 | 10 500 |
| Vehicle Expense | 6,965 | 6,500 | 6,500 |
| Postage | 1,391 | 1 400 | 1 390 |
| Miscellaneous Expense | 5 900 | 5,900 | 5,900 |
| Parks Allocation | (148,371) | (203,522) | (155,036) |
| Total Direct Expenses | - | - | - |
| Total Expenses | - | - | - |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
Recreation Departments
2010 Program Budget Summary
All Recreation Departments 21 Through 29

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Revenues | | | |
| Fees | 272 045 | 222 830 | 245 232 |
| Tax Revenue | 416 471 | 397 638 | 405 215 |
| Grant Revenue | 20,000 | 18,500 | 20 500 |
| Other | 28,250 | 39,405 | 39 300 |
| Total Revenue | 736,766 | 678 373 | 710,247 |
| Expenses | | | |
| Salaries & Wages -- FT | 127,938 | 117,833 | 141 941 |
| Wages -- Overtime | 1 420 | - | 1 420 |
| Salaries & Wages -- PT | 68 297 | 72 990 | 65 620 |
| Employee Benefits | 118 805 | 89,583 | 94 461 |
| Total Personnel Expense | 316,460 | 280,406 | 303,442 |
| Advertising & Printing | 1 800 | 2 153 | 1,250 |
| Community Promotion | - | 30 | 2 000 |
| Consultants Fees | 1 000 | - | - |
| Dues Certifications & Publications | 800 | 420 | 500 |
| Rental Expense | 1,200 | 504 | 750 |
| Small Equipment | 4,250 | 9 501 | 7,900 |
| R & M - Equipment | 1 618 | 75 | 975 |
| R & M - Facilities | - | 5 | - |
| Supplies | 16,750 | 15,592 | 14 084 |
| Insurance | 8,150 | 8 150 | 6 346 |
| Meeting Meals, Training and Travel | 5,375 | 4,375 | 5 375 |
| Employee Morale | 300 | 81 | 125 |
| Mileage Reimbursement | 4,675 | 4 320 | 4,550 |
| Fees and Permits | - | 50 | - |
| Other Purchased Services | 123 174 | 105,768 | 108,895 |
| Vehicle Expense | 650 | 687 | 1 000 |
| Postage | 1 975 | 1,314 | 1 975 |
| Miscellaneous Expense | 1,400 | 1,140 | 1,300 |
| Parks & Rec Admin Allocation | 74 258 | 74 991 | 72,465 |
| Total Direct Expenses | 566,105 | 511,195 | 535,212 |
| Governance & Support Services Alloc | 170,661 | 167,178 | 175 035 |
| Total Expenses | 736,766 | 678,373 | 710 247 |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
 Recreation Departments
 2010 Program Budget Summary
 Department 10-21 Aquatics

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Revenues | | | |
| Fees | 70,000 | 57,250 | 60,000 |
| Tax Revenue | 42,502 | 66,764 | 62,256 |
| Maintenance Grants | 15,000 | 18,500 | 15,500 |
| Total Revenue | 127,502 | 142,514 | 137,756 |
| Expenses | | | |
| Salaries & Wages -- FT | 13,087 | 14,354 | 10,219 |
| Salaries & Wages -- PT | 23,840 | 21,831 | 26,280 |
| Employee Benefits | 14,288 | 11,163 | 9,848 |
| Total Personnel Expense | 51,215 | 47,348 | 46,347 |
| Advertising & Printing | | | |
| Dues, Certifications & Publications | 300 | | |
| Rental Expense | 750 | 300 | 300 |
| Small Equipment | 750 | 5,846 | 750 |
| R & M - Equipment | 1,225 | 75 | 975 |
| Supplies | 750 | 150 | 250 |
| Insurance | 1,523 | 1,523 | 1,108 |
| Meeting, Meals Training and Travel | 2,125 | 2,100 | 2,125 |
| Other Purchased Services | 16,750 | 19,597 | 21,500 |
| Telephone | 120 | 95 | 125 |
| Vehicle Expense | 650 | 555 | 600 |
| Miscellaneous Expense | 250 | 150 | 150 |
| Recreation Allocation | 8,709 | 13,944 | 15,562 |
| Parks & Rec Admin Allocation | 12,851 | 15,710 | 14,015 |
| Total Direct Expenses | 97,968 | 107,393 | 103,807 |
| Governance & Support Services Alloc | 29,534 | 35,121 | 33,949 |
| Total Expenses | 127,502 | 142,514 | 137,756 |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
 Recreation Departments
 2010 Program Budget Summary
 Department 10-22 Adult Sports (Softball Basketball, Volleyball Open Gym)

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Revenues | | | |
| Fees | 46 500 | 37 500 | 40 000 |
| Tax Revenue | 55 152 | 45 770 | 45 139 |
| Total Revenue | 101 652 | 83 270 | 85,139 |
| Expenses | | | |
| Salaries & Wages -- FT | 21 811 | 18,772 | 19 303 |
| Salaries & Wages -- PT | 750 | 210 | |
| Employee Benefits | 15 176 | 9 071 | 9,359 |
| Total Personnel Expense | 37 737 | 28,053 | 28 662 |
| Advertising & Printing | | | |
| Supplies | 4,500 | 3,540 | 3 950 |
| Insurance | 930 | 930 | 586 |
| Other Purchased Services | 17,500 | 12 650 | 12,500 |
| Telephone | 250 | 175 | 175 |
| Recreation Allocation | 6 944 | 8,182 | 9 620 |
| Parks & Rec Admin Allocation | 10 245 | 9,219 | 8 664 |
| Total Direct Expenses | 78,106 | 62 749 | 64,157 |
| Governance & Support Services Alloc | 23,546 | 20 521 | 20,982 |
| Total Expenses | 101 652 | 83,270 | 85 139 |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
 Recreation Departments
 2010 Program Budget Summary
 Department 10-23 Kidz Club (Elementary After School Program)

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Revenues | | | |
| Fees | 24 575 | 15,274 | 17 250 |
| Tax Revenue | 62 411 | 41 933 | 36 130 |
| Total Revenue | 86,986 | 57 207 | 53 380 |
| Expenses | | | |
| Salaries & Wages -- FT | 25,002 | 14 869 | 15 054 |
| Employee Benefits | 21 065 | 11 115 | 8 961 |
| Total Personnel Expense | 46,067 | 25,984 | 24 015 |
| Advertising & Printing | | | |
| Supplies | 1 500 | 965 | 950 |
| Insurance | 1 031 | 1,031 | 457 |
| Other Purchased Services | 3 530 | 1 888 | 2 150 |
| Recreation Allocation | 5 942 | 6,226 | 6,658 |
| Parks & Rec Admin Allocation | 8 767 | 7 015 | 5 996 |
| Total Direct Expenses | 66 837 | 43,109 | 40 226 |
| Governance & Support Services Alloc | 20 149 | 14,098 | 13 154 |
| Total Expenses | 86 986 | 57 207 | 53,380 |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
 Recreation Departments
 2010 Program Budget Summary
 Department 10-24 Day Camp

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Revenues | | | |
| Fees | 76,220 | 70,250 | 72,357 |
| Tax Revenue | 73,677 | 72,253 | 65,083 |
| Other | 750 | 905 | 800 |
| Total Revenue | 150,647 | 143,408 | 138,240 |
| Expenses | | | |
| Salaries & Wages -- FT | 18,898 | 10,003 | 13,058 |
| Salaries & Wages -- PT | 30,940 | 38,321 | 30,940 |
| Employee Benefits | 19,841 | 10,758 | 11,471 |
| Total Personnel Expense | 69,679 | 59,082 | 55,469 |
| Advertising & Printing | 300 | | |
| Rental Expense | 250 | | 250 |
| Supplies | 4,125 | 2,926 | 3,250 |
| Insurance | 2,055 | 2,055 | 1,336 |
| Meeting, Meals, Training and Travel | 500 | 700 | 500 |
| Mileage Reimbursement | 50 | 20 | 50 |
| Other Purchased Services | 12,594 | 10,737 | 11,245 |
| Telephone | 225 | 100 | 125 |
| Miscellaneous Expense | 500 | 415 | 500 |
| Recreation Allocation | 10,291 | 15,062 | 16,547 |
| Parks & Rec Admin Allocation | 15,183 | 16,970 | 14,901 |
| Total Direct Expenses | 115,752 | 108,067 | 104,173 |
| Governance & Support Services Alloc | 34,895 | 35,341 | 34,067 |
| Total Expenses | 150,647 | 143,408 | 138,240 |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
 Recreation Departments
 2010 Program Budget Summary
 Department 10-25 Special Events (Movies, Easter, Halloween Events Concerts)

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Revenues | | | |
| Fees | 2 500 | 2,481 | 2 500 |
| Tax Revenue | 75,207 | 57,490 | 84 818 |
| Other | 27,000 | 38,000 | 38,000 |
| Total Revenue | 104 707 | 97,971 | 125 318 |
| Expenses | | | |
| Salaries & Wages -- FT | 12 501 | 8 354 | 20 155 |
| Salaries & Wages -- PT | | 48 | |
| Employee Benefits | 10 532 | 5,126 | 11,182 |
| Total Personnel Expense | 23 033 | 13,528 | 31,337 |
| Advertising & Printing | 1 500 | 930 | 1,250 |
| Community Promotion | | 30 | |
| Rental Expense | 200 | 204 | 200 |
| Supplies | 2,250 | 4 280 | 2,955 |
| Insurance | 515 | 515 | 612 |
| Mileage Reimbursement | 75 | | |
| Other Purchased Services | 35,000 | 37 565 | 33,250 |
| Telephone | 175 | 35 | 55 |
| Recreation Allocation | 7,152 | 7 871 | 13 035 |
| Parks & Rec Admin Allocation | 10,553 | 8,869 | 11 739 |
| Total Direct Expenses | 80 453 | 73,827 | 94 433 |
| Governance & Support Services Alloc | 24 254 | 24,144 | 30 885 |
| Total Expenses | 104,707 | 97 971 | 125,318 |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
 Recreation Departments
 2010 Program Budget Summary
 Department 10-26 Youth Sports (Basketball Softball, Open Gym, Little Lakers)

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Revenues | | | |
| Fees | 9 250 | 5,885 | 7,125 |
| Tax Revenue | 23 478 | 20 911 | 35 497 |
| Other | 500 | 500 | 500 |
| Total Revenue | 33,228 | 27 296 | 43 122 |
| Expenses | | | |
| Salaries & Wages -- FT | 8,724 | 7 227 | 12 206 |
| Employee Benefits | 6,028 | 4 109 | 5 790 |
| Total Personnel Expense | 14,752 | 11,336 | 17 996 |
| Advertising & Printing | | | |
| Supplies | 2,275 | 1 509 | 2 431 |
| Insurance | 360 | 360 | 372 |
| Other Purchased Services | 2,525 | 1 250 | 1 750 |
| Recreation Allocation | 2 270 | 2 875 | 5 233 |
| Parks & Rec Admin Allocation | 3 349 | 3,239 | 4,713 |
| Total Direct Expenses | 25,531 | 20,569 | 32 495 |
| Governance & Support Services Alloc | 7,697 | 6 727 | 10,627 |
| Total Expenses | 33 228 | 27 296 | 43 122 |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
 Recreation Departments
 2010 Program Budget Summary
 Department 10-27 Rideout Recreation Programs

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Revenues | | | |
| Fees | 43 000 | 34,190 | 46 000 |
| Tax Revenue | 84 044 | 92,516 | 76,292 |
| Grant Revenue | 5 000 | | 5,000 |
| Total Revenue | 132 044 | 126 706 | 127,292 |
| Expenses | | | |
| Salaries & Wages -- FT | 15 121 | 18,918 | 17,315 |
| Salaries & Wages -- PT | 12,012 | 11,577 | 8,400 |
| Employee Benefits | 12,635 | 11 599 | 11 606 |
| Total Personnel Expense | 39,768 | 42,094 | 37,321 |
| Advertising & Printing | | | |
| Small Equipment | 3 500 | 3,655 | 6 350 |
| R & M - Equipment | 393 | | |
| Supplies | 1,225 | 1,867 | 223 |
| Insurance | 1,119 | 1,119 | 781 |
| Other Purchased Services | 33 125 | 20 381 | 25,000 |
| Recreation Allocation | 9,018 | 12,396 | 13,809 |
| Parks & Rec Admin Allocation | 13 310 | 13,969 | 12,437 |
| Total Direct Expenses | 101,458 | 95 481 | 95 921 |
| Governance & Support Services Alloc | 30,586 | 31,225 | 31 371 |
| Total Expenses | 132,044 | 126 706 | 127,292 |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
 Recreation Departments
 2010 Program Budget Summary
 Department 10-29 Recreation Allocable

| | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Expenses | | | |
| Salaries & Wages – FT | 12 794 | 25 336 | 34 631 |
| Salaries & Wages – OT | 1,420 | | 1,420 |
| Salaries & Wages -- PT | 755 | 1,003 | |
| Employee Benefits | 19,240 | 26,642 | 26,244 |
| Total Personnel Expense | 34,209 | 52 981 | 62,295 |
| Advertising & Printing | | 1 223 | |
| Community Promotion | | | 2 000 |
| Consultants Fees | 1,000 | | |
| Dues, Certifications & Publications | 500 | 420 | 500 |
| Small Equipment | | | 800 |
| R & M - Facilities | | 5 | |
| Supplies | 125 | 355 | 75 |
| Insurance | 617 | 617 | 1 094 |
| Meeting Meals, Training and Travel | 2,750 | 1 575 | 2,750 |
| Employee Morale | 300 | 81 | 125 |
| Mileage Reimbursement | 4,550 | 4 300 | 4,500 |
| Fees and Permits | | 50 | |
| Other Purchased Services | 2,150 | 1 700 | 1,500 |
| Telephone | 1 500 | 1,228 | 1,800 |
| Vehicle Expense | | 132 | 400 |
| Postage | 1 975 | 1 314 | 1 975 |
| Miscellaneous Expense | 650 | 575 | 650 |
| Recreation Allocation | (50,326) | (66 556) | (80 464) |
| Total Direct Expenses | - | - | - |
| Total Expenses | - | - | - |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
 Recreation Departments
 2010 Program Budget Summary
 Department 10-90 Parks and Recreation Administration

| Expenses | 2010 Budget | 2010 Projected | 2011 Budget |
|-------------------------------------|----------------|-------------------|----------------|
| Salaries & Wages -- FT | 150 105 | 165,000 | 168 038 |
| Wages -- Overtime | 200 | | 200 |
| Employee Benefits | 107 200 | 96 000 | 97,321 |
| Total Personnel Expense | 257,505 | 261 000 | 265,559 |
| Advertising & Printing | | | |
| Consultants Fees | 100 | | |
| Bank/Credit Card Charges MC/Visa | 12,000 | 11 000 | 12 000 |
| Dues, Certifications & Publications | 500 | 400 | 500 |
| Small Equipment | 1,500 | 1 500 | 2,300 |
| R & M - Contracts | 500 | - | 500 |
| Supplies | 100 | 110 | 150 |
| Insurance | 6 198 | 6 198 | 5,106 |
| Meeting/ Meals, Training and Travel | 750 | 250 | 750 |
| Mileage Reimbursement | 6 500 | 5,000 | 6 500 |
| Telephone | 1,100 | 1 100 | 1,200 |
| Miscellaneous Expense | 500 | 350 | 500 |
| Parks & Rec Admin Allocation | (287 253) | (286,908) | (295 065) |
| Total Direct Expenses | - | - | - |
| Total Expenses | - | - | - |
| Net Revenue (Deficit) | - | - | - |

Tahoe City Public Utility District
 Governance & Support Services
 2011 Program Budget Summary
 Department 90-10 Governance & Support Services

| | Budget 2010 | Estimated 2010 | Budget 2011 |
|------------------------------------|--------------------|--------------------|--------------------|
| Revenues | | | |
| Other | 2,000 | 126 | 2,000 |
| Total Revenue | 2,000 | 126 | 2,000 |
| Expenses | | | |
| Salaries - Full Time | 868,980 | \$ 841,281 | \$ 909,362 |
| Salaries - Part Time | 3,000 | 2,500 | 2,500 |
| Employee Benefits | 552,391 | 514,995 | 554,125 |
| Employee Assistance Plan | 5,000 | 5,000 | 5,000 |
| Total Personnel Expense | 1,429,371 | 1,363,776 | 1,470,987 |
| Accounting & Audit | 31,825 | 25,775 | 31,800 |
| Advertising & Printing | 15,000 | 7,500 | 12,000 |
| Community Promotion | 1,000 | 600 | 1,000 |
| Consultants Fees | 115,850 | 131,312 | 162,250 |
| Bank Charge - Analysis | 6,700 | 8,000 | 7,000 |
| Directors Fees & Benefits | 89,843 | 84,818 | 91,364 |
| Dues, Certification & Publications | 4,329 | 4,059 | 4,502 |
| Equipment Rental | 1,000 | 1,000 | 1,000 |
| Small Equipment Expense | 10,000 | 13,000 | 15,000 |
| R & M - Equipment | 1,500 | 3,500 | 3,000 |
| R & M - Contracts | 22,080 | 29,277 | 30,150 |
| R & M - Facility | 56,000 | 56,000 | 56,000 |
| Supplies | 25,000 | 23,000 | 23,000 |
| Insurance | 35,955 | 35,955 | 36,000 |
| Legal Fees | 120,000 | 100,000 | 120,000 |
| Meeting Training & Travel | -14,500 | 14,000 | 17,000 |
| Board Meeting Expense | 1,000 | 1,000 | 1,000 |
| Employee Recognition | 6,900 | 6,235 | 6,900 |
| Mileage Reimbursement | 11,750 | 10,750 | 11,750 |
| Fees & Permits | 250 | 300 | 300 |
| Other Purchased Services | 10,141 | 17,043 | 15,726 |
| Snow Removal | 2,000 | 1,500 | 2,000 |
| Telephone | 5,200 | 5,200 | 5,200 |
| Utilities | 31,000 | 31,000 | 31,000 |
| Postage | 10,200 | 10,200 | 9,000 |
| Miscellaneous | 250 | 1,000 | 1,000 |
| Net Direct Expenses | 2,056,644 | 1,985,674 | 2,163,929 |
| Governance & Support | (170,661) | (167,178) | (175,403) |
| Services Allocation | (484,336) | (495,916) | (529,149) |
| Recreation | (679,125) | (663,624) | (697,136) |
| Parks | (638,698) | (570,053) | (657,632) |
| Water | (83,824) | (88,903) | (104,608) |
| Sewer | (83,824) | (88,903) | (104,608) |
| Engineering Projects | (83,824) | (88,903) | (104,608) |
| Total Expenses Allocated | (2,056,644) | (1,985,674) | (2,163,929) |
| Net Revenue (Deficit) | - | - | - |

**Tahoe City Public Utility District
2011 Governance & Support Services Budget**

| | Budgeted Department Expense | Expense Percentage | Governance Support Svcs Allocation |
|---|-----------------------------------|-----------------------|--|
| Water Department | | | |
| Water Production | 777,278 | 11.77% | 254,735 |
| Storage, Transportation & Distribution | 883,958 | 13.39% | 289,697 |
| 1/2 Technical Services | 296,789 | 4.49% | 97,266 |
| 1/2 Engineering | 169,162 | 2.56% | 55,439 |
| | 2,127,187 | 32.22% | 697,136 |
| Sewer Department | | | |
| Pump Stations | 698,473 | 10.58% | 228,908 |
| Line Maintenance | 842,225 | 12.76% | 276,020 |
| 1/2 Technical Services | 296,789 | 4.49% | 97,266 |
| 1/2 Engineering | 169,162 | 2.56% | 55,439 |
| | 2,006,649 | 30.39% | 657,632 |
| Engineering Projects | 319,194 | 4.83% | 104,608 |
| Non-Parks & Recreation Subtotal | 4,453,029 | 67.44% | 1,459,377 |
| Park Departments | | | |
| Athletic Fields and Courts | 257,545 | 3.90% | 84,404 |
| Beaches Program | 175,892 | 2.66% | 57,645 |
| Public Access Boat Ramp & Campground | 168,005 | 2.54% | 55,060 |
| Community Build (Base Reduced by \$55k) | 415,254 | 6.29% | 136,090 |
| Parklands | 234,006 | 3.54% | 76,690 |
| Streetscape | 74,603 | 1.13% | 24,449 |
| Sidewalk & Amenities | 36,920 | 0.56% | 12,100 |
| Recreation Trails | 252,380 | 3.82% | 82,712 |
| | 1,614,605 | 24.45% | 529,149 |
| Recreation Departments | | | |
| Activities & Classes | 103,807 | 1.57% | 34,020 |
| Adult Sports Program | 64,157 | 0.97% | 21,026 |
| Kidz Club | 40,226 | 0.61% | 13,183 |
| Day Camp | 104,173 | 1.58% | 34,140 |
| Special Events | 94,433 | 1.43% | 30,948 |
| Youth Sports | 32,495 | 0.49% | 10,649 |
| Rideout Recreation Programs | 95,921 | 1.45% | 31,436 |
| | 535,212 | 8.11% | 175,403 |
| Total Parks and Recreation | 2,149,817 | 32.56% | 704,552 |
| Total Expense Base and Gov & Support Svcs Allocated | 6,602,846 | 100.00% | 2,163,929 |
| Credit to Community Buildings for Admin Facility (Expense is shown in both Parks and Recreation & Governance & Support Services) | | | (55,000) |
| Total of Receiving Departments' G&A Allocation | | | 2,108,929 |

Tahoe City Public Utility District
2010 Governance & Support Services Estimated Budget

| | Projected Department Expense | Expense Percentage | Governance Support Svcs Allocation |
|---|------------------------------------|-----------------------|--|
| Water Department | | | |
| Water Production | 798 199 | 13 15% | 261 037 |
| Storage Transportation & Distribution | 787 230 | 12 97% | 257 450 |
| 1/2 Technical Services | 273 802 | 4 51% | 89,542 |
| 1/2 Engineering | 169 996 | 2 80% | 55 594 |
| | 2 029 227 | 33 42% | 663,624 |
| Sewer Department | | | |
| Pump Stations | 613,920 | 10 11% | 200 772 |
| Line Maintenance | 685 390 | 11 29% | 224,145 |
| 1/2 Technical Services | 273 802 | 4 51% | 89 542 |
| 1/2 Engineering | 169,996 | 2 80% | 55,594 |
| | 1 743 108 | 28 71% | 570 053 |
| Engineering Projects | 271,848 | 4 48% | 88,903 |
| -- Non-Parks & Recreation Subtotal | 4 044,183 | 66 61% | 1 322 581 |
| Park Departments | | | |
| Athletic Fields and Courts | 223,617 | 3 68% | 73 130 |
| Beaches Program | 176 567 | 2 91% | 57 743 |
| Public Access Boat Ramp & Campground | 168 569 | 2 78% | 55 128 |
| Community Build (Base Reduced by \$55k) | 389 133 | 6 41% | 127 259 |
| Parklands | 253 839 | 4 18% | 83 014 |
| Streetscape | 57 304 | 0 94% | 18 740 |
| Sidewalk & Amenities | 29,118 | 0 48% | 9 523 |
| Recreation Trails | 218 263 | 3 59% | 71 379 |
| | 1 516 410 | 24 97% | 495 916 |
| Recreation Departments | | | |
| Activities & Classes | 107,393 | 1 77% | 35 121 |
| Adult Sports Program | 62,749 | 1 03% | 20,521 |
| Kidz Club | 43 109 | 0 71% | 14 098 |
| Day Camp | 108 067 | 1 78% | 35 341 |
| Special Events | 73,827 | 1 22% | 24 144 |
| Youth Sports | 20 569 | 0 34% | 6,727 |
| Rideout Recreation | 95 481 | 1 57% | 31 225 |
| | 511 195 | 8 42% | 167,178 |
| Total Parks and Recreation | 2 027 605 | 33 39% | 663 093 |
| Total Expense Base and Gov & Support Svcs Allocated | 6,071 788 | 100 00% | 1 985 674 |
| Credit to Community Buildings for Admin Facility (Expense is shown in both Parks and Recreation & Governance & Support Services) | | | (55 000) |
| Total of Receiving Departments G&A Allocation | | | 1 930 674 |

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

**Tahoe City Public Utility District
2011 Budget Non-Operating Revenue & Expense**

| | 2010 Budget | 2010 Estimate | 2011 Budget |
|--|---------------------|---------------------|---------------------|
| Non-Operating Revenue consists of the following | | | |
| General Fund Property Tax Interest Revenue | \$ 2 000 | \$ 3 000 | \$ 3 000 |
| General Fund Payment Discounts Earned | 150 | 150 | 150 |
| General Fund - Proceeds from Asset Sales | 1,000 | 3,200 | 10 000 |
| Enterprise Fund Late Payment Penalties | 32 000 | 36 000 | 36 000 |
| Enterprise Fund Investments Interest Revenue | 20 000 | 25 000 | 25,000 |
| Enterprise Fund Payment Discounts Earned | 125 | 125 | 125 |
| Enterprise Fund - Proceeds from Asset Sales | 2 000 | 2 600 | 7,500 |
| | 57,275 | 70 075 | 81 775 |
| Non-Operating Expense | | | |
| General Fund - Property tax collection and admin fees | 84 000 | 72 000 | 75 000 |
| | 84 000 | 72,000 | 75,000 |
| Net Non-Operating | \$ (26,725) | \$ (1,925) | \$ 6,775 |
| Non-Operating Transfer (from General Fund) | 2 000,000 | 2 000,000 | 2,000,000 |
| | \$ 2,000,000 | \$ 2 000 000 | \$ 2 000,000 |

Tahoe City Public Utility District
Long-Term Debt Revenue and Expenditures
2011 Budget

This schedule details the 2011 long-term debt repayments for the District. It shows the revenue sources used to service the debt, and it itemizes the debt expenditures. Revenue sources include general tax revenue, tax revenue generated from special tax rates which are restricted to debt service uses and supplemental user fees.

The Series A Bonds financed sewer capital projects, and the Series C Bonds financed water system improvements. The Sidewalk Improvement Bonds have a dedicated tax source for their repayment. LaSalle Bank (purchased by Bank of America Leasing) refinanced the C O P Series A issue in 2003 and provided additional funds for water and sewer projects during 2003 and 2004. During 2007 the District borrowed \$2 million from Zions Bank to finance sewer and water capital. During 2008, the District borrowed \$2.3 million from the California State Revolving Fund for the Harbor Master Pump Station project at a rate of 1.8% for 20 years. This amount refinanced a \$1,437,373 bridge loan which was in place on the Plumas Bank line of credit.

During 2010 the District made its final payment on its Series B bonds which originally financed water system improvements.

Long-Term Debt Revenue and Expenditures Budget Summary

| <u>Revenue Sources</u> | | |
|---|--|------------|
| General Tax Revenue - Bank of America | | \$ 366,079 |
| General Tax Revenue - Series C Bonds | | 31,855 |
| General Tax Revenue - State Revolving Fund | | 139,247 |
| General Tax Revenue - Zions Bank | | 244,845 |
| Sub Total - General Tax Revenue Pledged to Debt Service | | 782,027 |
| Debt Service Tax Rate Revenue | | 12,409 |
| Sidewalk Special Assessment | | 19,036 |
| Supplemental User Fees - Series C Bonds | | 21,672 |
| Total Revenue - All Sources | | 835,144 |

| <u>Expenditures</u> | <u>Maturity</u> | <u>Rate</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-------------------------|-----------------|-------------|------------------|-----------------|--------------|
| Series A Bonds | 2011 | 5.750% | 12,063 | 347 | 12,409 |
| Bank of America | 2013 | 3.580% | 269,338 | 21,570 | 290,908 |
| Bank of America | 2014 | 4.500% | 65,052 | 10,118 | 75,170 |
| Zions Bank 2M | 2017 | 4.300% | 186,242 | 58,604 | 244,845 |
| Sidewalk Imp Bonds | 2019 | 6.015% | 12,513 | 6,523 | 19,036 |
| Series C Bonds | 2021 | 6.050% | 29,939 | 23,588 | 53,527 |
| State Revolving Fund | 2028 | 1.800% | 101,278 | 37,969 | 139,247 |
| Total Debt Expenditures | | | \$676,426 | 158,718 | \$ 835,144 |

Tahoe City Public Utility District
 Long-Term Debt Revenue and Expenditures
 2010 Budget Updated

This schedule details the 2010 long-term debt repayments for the District. It shows the revenue sources used to service the debt, and it itemizes the debt expenditures. Revenue sources include general tax revenue, tax revenue generated from special tax rates which are restricted to debt service uses and supplemental user fees.

The Series A Bonds financed sewer capital projects, and the Series B and C Bonds financed water system improvements. The Sidewalk Improvement Bonds have a dedicated tax source for their repayment. LaSalle Bank refinanced the C O P Series A issue in 2003 and provided additional funds for water and sewer projects during 2003 and 2004. During 2007, the District borrowed \$2 million from Zions Bank to finance sewer and water capital. During 2008, the District borrowed \$2.3 million from the California State Revolving Fund for the Harbor Master Pump Station project at a rate of 1.8% for 20 years. This amount refinanced a \$1,437,373 bridge loan which was in place on the Plumas Bank line of credit.

During 2010 the District will make its final payment on its Series B bonds.

The District originally budgeted to borrow \$850,000 during 2010. This borrowing was not necessary due to large reductions in the District funded capital and operating expenses.

Long-Term Debt Revenue and Expenditures Budget Summary

| <u>Revenue Sources</u> | | |
|---|--|----------------|
| General Tax Revenue - LaSalle Bank National | | \$ 366,107 |
| General Tax Revenue - Series B&C Bonds | | 33,573 |
| General Tax Revenue - State Revolving Fund | | 139,260 |
| General Tax Revenue - Zions Bank | | 245,624 |
| Sub Total - General Tax Revenue Pledged to Debt Service | | 784,564 |
| Debt Service Tax Rate Revenue | | 64,456 |
| Sidewalk Special Assessment | | 19,789 |
| Deferred Credit Amortization - Series B Bonds | | 24,708 |
| Supplemental User Fees - Series C Bonds | | 21,672 |
| Total Revenue - All Sources | | 915,189 |

| <u>Expenditures</u> | <u>Maturity</u> | <u>Rate</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-------------------------|-----------------|-------------|-------------------|-----------------|-------------------|
| LaSalle Bank National | 2013 | 3.58% | 259,949 | 30,987 | 290,936 |
| LaSalle Bank National | 2014 | 4.50% | 62,221 | 12,950 | 75,171 |
| Series A Bonds | 2011 | 5.75% | 23,123 | 1,695 | 24,818 |
| Series B Bonds | 2010 | 5.75% | 64,218 | 1,846 | 66,064 |
| Series C Bonds | 2021 | 6.05% | 28,207 | 25,320 | 53,527 |
| Sidewalk Imp Bonds | 2019 | 6.015% | 12,513 | 7,276 | 19,789 |
| State Revolving Fund | 2028 | 1.80% | 99,485 | 39,775 | 139,260 |
| Zions Bank 2M | 2017 | 4.30% | 178,485 | 67,139 | 245,624 |
| Total Debt Expenditures | | | \$ 728,201 | 186,988 | \$ 915,189 |

Tahoe City Public Utility District
 Five Year Capital Plan
 District Wide Summary
 2011 2015

| 2011 Project Description | District Funds | 2012 Project Description | District Funds | 2013 Project Description | District Funds | 2014 Project Description | District Funds | 2015 Project Description | District Funds |
|---|----------------------------------|------------------------------------|----------------------------------|--------------------------------------|----------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|
| District Funded | | | | | | | | | |
| Governance & Support Svcs | 26 000 | Governance & Support Svcs | 10 000 | Governance & Support Svcs | 25 000 | Governance & Support Svcs | | Governance & Support Svcs | |
| Engineering | 36 500 | Engineering | | Engineering | | Engineering | | Engineering | |
| Water | 1 390 357 | Water | 3 170 742 | Water | 4 998 115 | Water | 4 829 652 | Water | 2 483 497 |
| Sewer | 1 042 040 | Sewer | 2 514 096 | Sewer | 1 626 800 | Sewer | 1 825 000 | Sewer | 1 825 000 |
| Parks Department | 381 000 | Parks Department | 341 000 | Parks Department | 544 000 | Parks Department | 232 000 | Parks Department | 492 000 |
| Recreation Department | | Recreation Department | | Recreation Department | | Recreation Department | | Recreation Department | |
| District Wide Vehicles | 115 000 | District Wide Vehicles | 97 000 | District Wide Vehicles | 87 000 | District Wide Vehicles | 99 000 | District Wide Vehicles | 156 000 |
| District Funded Total | \$ 2 990 897 | | \$ 6 132 838 | | \$ 7 280 915 | | \$ 6 985 652 | | \$ 4 958 497 |
| Grant Funded | | | | | | | | | |
| 1 Completion of Lakeside Trail Phase 7 construction | 804 888 | 1 Homewood Bike Trail Construction | 2 000 000 | 1 Sugar Pine Bike Trail Construction | 2 000 000 | | | | |
| 2 Lakeside Trail S&B Constr | 2 415 060 | 2 Commons Beach Sand | 50 000 | | | | | | |
| 3 Homewood Bike Trail Planning & Design | 290 000 | 3 64 Acres additional parking | 300 000 | | | | | | |
| 4 Rideout Kitchen Equipment | 20 000 | | | | | | | | |
| 5 Sequoia Speed Signs | 25 000 | | | | | | | | |
| 6 TCC/Frostation Planning | 50 000 | | | | | | | | |
| Water Grant Capital Total 2011 | 1 826 412 \$ 5 431 360 | Water Grant Capital Total 2012 | 1 768 626 \$ 4 106 828 | Water Grant Capital Total 2013 | 2 030 000 \$ 4 030 000 | Water Grant Capital Total 2014 | | Water Grant Capital Total 2015 | |
| District Funded over 5 Years | | \$ 28 346 799 | | | | | | | |
| Grant Funded over 5 Years | | \$ 13 568 188 | | | | | | | |
| Grand Total 5 Years | | \$ 41 914 987 | | | | | | | |

Tahoe City Public Utility District
 Five Year Capital Plan
 Governance & Support Services
 2011 2015

| 2011 Project Description | District Funds | 2012 Project Description | District Funds | 2013 Project Description | District Funds | 2014 Project Description | District Funds | 2015 Project Description | District Funds |
|---|-------------------|---|-------------------|-----------------------------|-------------------|-----------------------------|-------------------|-----------------------------|-------------------|
| 1 Replace 14 Boardroom Director's chairs | 7 000 | 1 Springbrook Human Resources Module | 10 000 | 1 Replace Phone System | 25 000 | | | | |
| 2 SQL Server and software | 9 000 | | | | | | | | |
| 3 Springbrook Workorder Module | 10 000 | | | | | | | | |
| | \$ 26 000 | | \$ 10 000 | | \$ 25 000 | | \$ | | \$ |
| Grand Total 5 Years | | \$ 61 000 | | | | | | | |

Tahoe City Public Utility District
 Five Year Capital Plan
 Engineering Department
 2011 2015

| 2011 Project Description | District Funds | 2012 Project Description | District Funds | 2013 Project Description | District Funds | 2014 Project Description | District Funds | 2015 Project Description | District Funds |
|--|-------------------|-----------------------------|-------------------|-----------------------------|-------------------|-----------------------------|-------------------|-----------------------------|-------------------|
| 1 GIS Software Upgrade to ArcEditor | 5 500 | | | | | | | | |
| 2 GPS/GIS Data Collection Handheld | 9 000 | | | | | | | | |
| 3 Custom District interface for SQL server databaso | 12 000 | | | | | | | | |
| 4 Custom interofaco to load sewer TV video to GIS | 10 000 | | | | | | | | |
| | \$ 36 500 | | \$ | | \$ | | \$ | | \$ |
| Grand Total 5 Years | \$ 36 500 | | | | | | | | |

Tahoe City Public Utility District
Five Year Capital Plan
Water Department
2011 2015

| 2011 Project Description | District Funds | 2012 Project Description | District Funds | 2013 Project Description | District Funds | 2014 Project Description | District Funds | 2015 Project Description | District Funds |
|---|-------------------|--|-------------------|---|-------------------|---|-------------------|---|-------------------|
| Water | | | | | | | | | |
| 1 McKinney Secondary Source Engineering Report | 100 000 | 1 McKinney Secondary Source (P&D) | 410 375 | 1 McKinney-Quail Secondary Source Const | 4 130 000 | 1 Tahoe City Source/ Storage Augmentation Const | 4 144 852 | 1 Tahoe City Source/ Storage Augmentation Const | 1 381 617 |
| 2 Tahoe City Main Source 8 Storage Alternatives Study | 71 156 | 2 Tahoe City Source/ Storage Augmentation P&D | 142 313 | 2 Tahoe City Source/ Storage Augmentation P&D | 853 875 | 2 Rubicon System Master Plan (P&D) | 143 400 | 2 Rubicon Transmission Improvement Projects (P&D) | 544 920 |
| 3 TRPA BMP Projects | 10 000 | 3 TRPA BMP Projects | 40 000 | 3 Seismic Modifications to Tanks | 75 000 | 3 Water System Master Metering | 250 000 | 3 The Drive WLR (Const) | 218 536 |
| 4 Seismic Modifications to Tanks | 25 000 | 4 Seismic Modifications to Tanks | 75 000 | 4 Water System Master Metering (P&D/const) | 30 000 | 4 Public Projects Relocations Upgrades (EIP) | 50 000 | 4 Dardanelles WLR (Const) | 161 424 |
| 5 Public Projects Relocations Upgrades (EIP) | 50 000 | 5 Water System Master Metering Preliminary Plan | 10 000 | 5 Public Projects Relocations Upgrades (EIP) | 50 000 | 5 The Drive WLR (P&D) | 37 040 | 5 Ellis to Lagoon WLR (P&D) | 177 000 |
| 6 Highlands Subdivision Fire Hydrant Project | 189 802 | 6 Public Projects Relocations Upgrades (EIP) | 50 000 | 6 Upper Ellis Rd WLR (Const) | 144 432 | 6 Dardanelles WLR (P&D) | 27 360 | | |
| 7 Four Seasons Tank Line Replacement (P&D/Const) | 328 458 | 7 Four Seasons Tank Line Replacement | 226 560 | 7 Rubicon Tank #1 Water Feeder Line Replacement (Const) | 118 820 | 7 Ellis to Lagoon WLR (P&D) | 30 000 | | |
| 8 Woodview to Woodhill Wtr Main Connection (P&D/Cst) | 154 283 | 8 Bunker Water Tank Const | 1 875 650 | 8 Grouse Drive WLR (Const) | 400 020 | 8 Lighthouse Meter Insrail | 30 000 | | |
| 9 Bunker Water Tank Replacement (P&D) | 297 850 | 9 Lower Highlands Booster Pump Station (P&D) | 132 000 | 9 Lower Meeks Bay PRV | 70 000 | 9 Four Seasons Tank Exterior coating | 40 000 | | |
| 10 Sacramento Ave Hydrant | 10 000 | 10 Upper Ellis Rd WLR (P&D) | 24 480 | 10 Riley's Spring Vault Rbid | 62 000 | 10 Highlands Well Chlorination room | 77 000 | | |
| 11 Tahoe Hills Hydrant Project | 30 000 | 11 Rubicon Tank #1 Water Feeder Line Replacement (P&D) | 19 800 | 11 Highview Booster Pump Station Vault Rehab | 23 000 | | | | |
| 12 Old Dallar Point Pump Stat PRV & Cann Imp (P&D) | 36 600 | 12 Old Dallar Point Pump Stat PRV & Conn Imp (Const) | 215 940 | 12 Panabla Generators | 120 000 | | | | |
| 13 Lower Ellis & Quail Creek Roads WLR (P&D/Const) | 321 553 | 13 Grouse Drive WLR (P&D) | 67 800 | 13 Lower Highlands Booster Pump Station Imprv | 708 000 | | | | |
| 14 Moone Circle WLR (Pral) | 10 000 | 14 Lower Ellis & Quail Creek Roads WLR (Const) | 239 304 | 14 Moana Circle WLR | 244 968 | | | | |
| 15 Observation/Edgewater PRV Station (Const) | 61 240 | 15 Moana Circle WLR (P&D) | 31 520 | | | | | | |
| 16 Grova Street Intake Building Modifications (LST 5) | 50 000 | 16 Rubicon tank #1 Interior Coating | 50 000 | | | | | | |
| 17 Lower Highlands Tank Recoating | 154 000 | 17 Crystal Way Well Modifications (sanding) | 50 000 | | | | | | |
| 18 Lower Highlands Tank Ladder Modifications | 10 000 | | | | | | | | |
| 19 Rocky Ridge Tank Recoating | 40 000 | | | | | | | | |
| 21 Lake Forest System Replacement | 1 266 827 | 18 Lake Forest System Replacement | 1 266 828 | | | | | | |
| Water Subtotal | \$ 3 216 769 | | \$ 4 927 570 | | \$ 7 028 115 | | \$ 4 829 652 | | \$ 2 483 497 |
| Water 5 Year Total | | \$ 22 485 603 | | | | | | | |
| Grant Funding | | | | | | | | | |
| Round 2 Federal Omnibus | (499 585) | Round 3 Federal Omnibus | (490 000) | Outside Funding McKinney | (2,030 000) | | | | |
| Round 3 Federal Omnibus | (60 000) | Lake Forest System | (1 268 828) | Secondary Source | | | | | |
| Lake Forest System | (1 268 827) | Grants/Outside Financing | | | | | | | |
| Grants/Outside Financing | | | | | | | | | |
| Total Grant Funding | (1 828 412) | | (1 768 828) | | (2 030 000) | | | | |
| Net District Funded Water | | | | | | | | | |
| Capital | \$ 1 390 357 | | \$ 3 170 742 | | \$ 4 998 115 | | \$ 4 829 652 | | \$ 2 483 497 |

P&D = Project Planning and Design

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

Tahoe City Public Utility District
Five Year Capital Plan
Sewer Department
2011 2015

| 2011 Project Description | District Funds | 2012 Project Description | District Funds | 2013 Project Description | District Funds | 2014 Project Description | District Funds | 2015 Project Description | District Funds |
|--|-------------------|--|-------------------|--|-------------------|---|-------------------|---|-------------------|
| Sewer | | | | | | | | | |
| 1 Line Replacement/ Sliplining | 50 000 | 1 Line Replacement/ Sliplining | 75 000 | 1 Line Replacement/ Sliplining | 75 000 | 1 Line Replacement/ Sliplining | 75 000 | 1 Line Replacement/ Sliplining | 75 000 |
| 2 Manhole Rehabilitation | 50 000 | 2 Manhole Rehabilitation | 75 000 | 2 Manhole Rehabilitation | 75 000 | 2 Manhole Rehabilitation | 75 000 | 2 Manhole Rehabilitation | 75 000 |
| 3 Lateral Repairs | 25 000 | 3 Lateral Repairs | 25 000 | 3 Lateral Repairs | 25 000 | 3 Lateral Repairs | 25 000 | 3 Lateral Repairs | 25 000 |
| 4 TRPA BMP Projects | 10 000 | 4 TRPA BMP Projects | 40 000 | 4 Public Projects Relocations Upgrades (EIP) | 50 000 | 4 Public Projects Relocations Upgrades (EIP) | 50 000 | 4 Public Projects Relocations Upgrades (EIP) | 50 000 |
| 5 Public Projects Relocations Upgrades (EIP) | 50 000 | 5 Public Projects Relocations Upgrades (EIP) | 50 000 | 5 Metering Manholes Construction | 637 200 | 5 Master Plan Projects (Const) Replacement/Upgrades | 1 500 000 | 5 Master Plan Projects Equipment or Facility Replacement/Upgrades | 1 500 000 |
| 6 Westshore Export Line Truckee River Crossing Repair (P&D & Const) | 120 000 | 6 Dollar/Edgewater Lakofront SLR (Const) | 736 320 | 6 Satellite Pump Station Controls | 24 000 | 6 Equipment or Facility | 100 000 | 6 Equipment or Facility | 100 000 |
| 7 Dollar/Edgewater Lakofront Sewer Line (P&D) | 168 040 | 7 Jackpina Dr Line Const | 237 180 | 7 Transfer Switch Replacement Construction | 72 000 | | | | |
| 8 Marina Backup Power | 30 000 | 8 Pioneer Dr SLR | 368 160 | 8 Golf Course SLR | 318 600 | | | | |
| 9 Sunnyside Pump & control upgrades | 25 000 | 9 West Shore H2S control upgrades | 40 000 | 9 Master Plan Projects (P&D) | 250 000 | | | | |
| 10 Blackwood Pump & control upgrades | 30 000 | 10 Emergency Bypass Facilities Pump Stations construct | 430 464 | 10 Equipment or Facility Replacement/Upgrades | 100 000 | | | | |
| 11 Pump Station Flow Meters | 90 000 | 11 Emergency Bypass Facilities Force Mains construction | 130 272 | | | | | | |
| 12 Jackpina Dr Line P&D | 40 200 | 12 Metering Manholes P&D | 64 800 | | | | | | |
| 13 Pioneer Dr SLR (P&D) | 62 400 | 13 Satellite Pump Station Cncls | 24 000 | | | | | | |
| 14 Dollar 1 Backup Power | 25 000 | 14 Transfer Switch Replacement | 72 000 | | | | | | |
| 15 Madden Pump & Cntl Upgrd | 30 000 | 15 Golf Course SLR (P&D) | 45 900 | | | | | | |
| 16 Emergency Bypass Facilities Pump Stations P&D | 37 000 | 16 Equipment or Facility Replacement/Upgrades | 100 000 | | | | | | |
| 17 Emergency Bypass Facilities Force Mains P&D | 14 500 | | | | | | | | |
| 18 Metering Manholes Prel Plan | 10 800 | | | | | | | | |
| 19 Satellite Pump Station Cncls | 24 000 | | | | | | | | |
| 20 Golf Course SLR Prel Plan | 8 100 | | | | | | | | |
| 21 Rubicon Beach Corrosion C | 16 000 | | | | | | | | |
| 22 Fuel System Upgrade | 20 000 | | | | | | | | |
| 23 Fueling Station Containment | 75 000 | | | | | | | | |
| 24 Easement Line Cleaning Ma | 40 000 | | | | | | | | |
| 25 Portable Sewer Flow Meters | 10 000 | | | | | | | | |
| Less NTFFD 20% of 22&23 | (19 000) | | | | | | | | |
| Sewer Subtotal | \$ 1 042 040 | | \$ 2 514 096 | | \$ 1 628 800 | | \$ 1 825 000 | | \$ 1 825 000 |
| Sewer Total 5 Years | | \$ 8 832 936 | | | | | | | |
| Utilities Total 2011 | \$ 4 258 809 | Total 2012 | \$ 7 441 666 | Total 2013 | \$ 8 654 915 | Total 2014 | \$ 6 654 652 | Total 2015 | \$ 4 308 497 |
| Utilities Grand Total 5 Years | | \$ 31 318 539 | | | | | | | |

TRPA BMP = Tahoe Regional Planning Agency Best Management Practices (mandated erosion control projects)
SLR = Sewer Line Replacement
P&D = Project Planning and Design

Included in 2011 Water Operating Expense Budget or Engineering Department (see detail)

| | | | | |
|---------------------------|----|---------|------------|------------|
| Defensible Space | \$ | 25 000 | 20 11 5200 | 20 12 5200 |
| Leak Detection | | 11 000 | 20-12-4300 | |
| Water System Master Plan | | 100 000 | 20 35-4300 | |
| Rubicon Water Master Plan | | 91 000 | 20-35-4300 | |
| Water System | \$ | 227 000 | | |

Other consulting in department 20 35-4300
(Primarily GIS and system mapping work)

| | | |
|--|----|--------|
| | \$ | 34 500 |
| | \$ | 34 500 |

Included in 2010 Sewer Operating Expense Budget or Engineering Department (see detail)

| | | | |
|--|----|---------|------------|
| Defensible Space | \$ | 12 500 | 20-21 5200 |
| Pump Station Physical Assess (wet dry FMs) | | 150 000 | 20-35-4300 |
| Wet Well Minor Repairs (during assessment) | | 150 000 | 20-21 5200 |
| AC Pipe Corrosion Investigation | | 30 000 | 20-35-4300 |
| Storage Capacity Assessment | | 55 000 | 20-35-4300 |
| Seismic Review of Pump Stations | | 15 000 | 20-35-4300 |
| Sewer Master Plan | | 15 000 | 20 35-4300 |
| Sewer System | \$ | 427 500 | |

Total included in Engineering Dept 20 35-4300 \$ 490 500

In later years the following additional items will be included in operating expense

Water System Master Plan
Water System Map Update
Sewer System Map Update
Sewer Master Plan Update

Tahoe City Public Utility District
Five Year Capital Plan
Parks Department
2011 2015

| 2011 Project Description | District Funds | 2012 Project Description | District Funds | 2013 Project Description | District Funds | 2014 Project Description | District Funds | 2015 Project Description | District Funds |
|--|---------------------|---|---------------------|--|---------------------|--|-------------------|--|-------------------|
| District Funded | | | | | | | | | |
| 1 Replace Trail Sweeper | 75 000 | 1 Skylandia Gazebo | 30 000 | 1 Replace Carpet Admin Bldg | 30 000 | 1 Replace Sweeper | 75 000 | 1 Admin Parking Lot Overlay | 80 000 |
| 2 Ryan Aerator | 7 500 | 2 Replace 2 Admin stairways | 20 000 | 2 Replace irrigation system Fenley field | 15 000 | 2 Repair concrete footing on both trail bridges | 75 000 | 2 Admin Heating & Air Upgrades | 30 000 |
| 3 Replace wood carved signs at Kliner Park Lake Forest Beech & Pomin Field | 25 000 | 3 Replace Boardroom carpet | 9 000 | 3 Repair wood planks Outlet & Lakeside 4 | 25 000 | 3 Upgrade 3 score booths NTHS upper Bechdoit Connors | 10 000 | 3 Skylandia Park Parking Lot Improvements | 40 000 |
| 4 Facility BMP Requirements | 100 000 | 4 Replace 1336 snow blower | 12 000 | 4 Replace 2 1132 snow blower | 9 000 | 4 Replace 1336 snow blower | 12 000 | 4 Overlay half of West Shore Bika Trail | 342 000 |
| 5 Park Maint Mgmt System | 20 000 | 5 Replace wood carvoo signs Boat Ramp 64 Acres & Skylandia Park | 25 000 | 5 Lake Forest dock repairs/rpt | 70 000 | 5 Replace Bobcat unit | 60 000 | | |
| 6 Boat Ramp Kiosk near ramp | 12 000 | 6 Facility BMP Requirements | 20 000 | 6 Skylandia house heating & plumbing upgrades | 15 000 | | | | |
| 7 Lakeside Trail 2B Abutment Repair (Dam Crossing) | 10 000 | 7 Rideout Gym Floor replace | 75 000 | 7 Truckee River Trail Overlay | 380 000 | | | | |
| 8 Boat Ramp Fish Habitat | 20 000 | 8 Boat Ramp Long Term Fix | 150 000 | | | | | | |
| 9 Squaw Trail Erosion Impr | 30 000 | | | | | | | | |
| 10 Kliner Park Tennis Courts | 60 000 | | | | | | | | |
| 11 Kidz Club Floor Replace | 6 500 | | | | | | | | |
| 12 Boat Ramp Sec Cameras | 15 000 | | | | | | | | |
| District Funded Total | \$ 381 000 | | \$ 341 000 | | \$ 544 000 | | \$ 232 000 | | \$ 492 000 |
| Grant Funded | | | | | | | | | |
| 1 Completion of Lakeside Trail Phase 7 construction | 804 888 | 1 Homewood Bika Trail Construction | 2 000 000 | 1 Sugar Pine Bike Trail Construction | 2 000 000 | | | | |
| 2 Lakeside Trail 5&8 Constr | 2 415 000 | 2 Commons Beach Sand | 50 000 | | | | | | |
| 3 Homewood Bike Trail Planning & Design | 290 000 | 3 64 Acres additional parking | 300 000 | | | | | | |
| 4 Rideout Kitchen Equipment | 20 000 | | | | | | | | |
| 5 Sequoia Speed Signs | 25 000 | | | | | | | | |
| 6 TCC/Firestation Planning | 50 000 | | | | | | | | |
| Grant Funded Total | \$ 3 604 948 | | \$ 2 350 000 | | \$ 2 000 000 | | \$ | | \$ |
| Total 2011 | \$ 3 985 948 | Total 2012 | \$ 2 691 000 | Total 2013 | \$ 2 544 000 | Total 2014 | \$ 232 000 | Total 2015 | \$ 492 000 |
| Grand Total 5 Years | \$ 9 944 948 | | | | | | | | |

Included in 2010 operating expense Resurface Kliner Park tennis court \$12 000 Sand for Commons Beach playground sandbox \$7 000 2011 operating expense Paint/stain/roof repairs at FCC \$35 000
2012 operating expense Stain/paint Admin building \$40 000 Resurface NTHS tennis courts \$19 000 Commons Beach turf \$25 000 2014 operating expense Paint interior of all facilities Rideout CC Admin bldg
FCC TCC Highlands CC and Skylandia house \$80 000

Tahoe City Public Utility District
 Five Year Capital Plan
 Recreation Department
 2011 2015

| 2011 Project Description | District Funds | 2012 Project Description | District Funds | 2013 Project Description | District Funds | 2014 Project Description | District Funds | 2015 Project Description | District Funds |
|-----------------------------|-------------------|-----------------------------|-------------------|-----------------------------|-------------------|-----------------------------|-------------------|-----------------------------|-------------------|
|-----------------------------|-------------------|-----------------------------|-------------------|-----------------------------|-------------------|-----------------------------|-------------------|-----------------------------|-------------------|

\$

\$

\$

\$

\$

Grand Total 5 Years

\$

Tahoe City Public Utility District
 Five Year Vehicle Capital Plan
 District Wide Summary
 2011 - 2015

| 2011 Project Description | District Funds | 2012 Project Description | District Funds | 2013 Project Description | District Funds | 2014 Project Description | District Funds | 2015 Project Description | District Funds |
|---|-------------------|---|-------------------|---|-------------------|--|-------------------|--|-------------------|
| 1 2002 Chevy K3500 Utility Bed PTO Utilities Veh# 8 | 62 000 | 1 2003 Ford F-550 Dump Body Plow Uts Veh #10 | 55 000 | 1 2003 Chevy Silverado Utilities Veh# 4 | 23 000 | 1 2002 Chevy K3500 Utility Body Rack Uts Veh #3 | 55 000 | 1 2005 Chevy Colorado Ex Cab Rack, Toolbox Veh #38 Parks | 22 000 |
| 2 1995 Ford F 150 4x4 Parks Veh# 35 | 21 000 | 2 Emmissions Retrofit Unit 18 (Utilities) | 12 000 | 2 2003 Ford F-350 Service Body Uts Veh# 12 | 32 000 | 2 2003 Chevy S 10 Ex Cab Tech Services Veh #2 | 21 000 | 2 2007 Chevy Colorado Crew Cab Veh #51 Utilities | 24 000 |
| 3 Emmissions Retrofit Unit 36 (Parks & Urul 19 (Utilities) | 24 000 | 3 2002 Chevy Tahoe Utilities Veh# 1 | 30 000 | 3 2002 Ford F250 Crew Cab Long Bed Lift Gate Veh # 47 Parks | 32 000 | 3 2002 Chevy K1500 Pick-up Parks Veh# 46 | 23 000 | 3 2002 Case 590 Super M Backhoe Unit 26 Utilities | 110 000 |
| 4 New Trailer for Utilities | 8 000 | | | | | | | | |

\$ 115 000

\$ 97 000

\$ 87 000

\$ 99 000

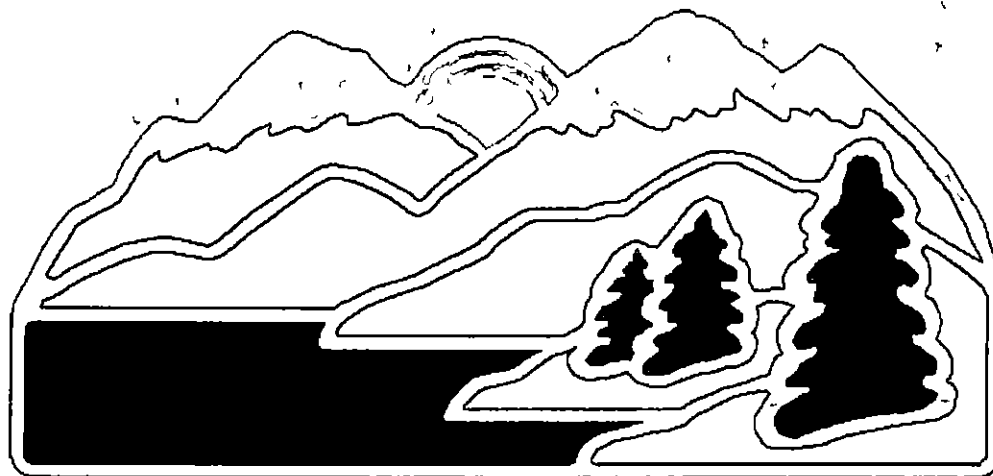
\$ 156 000

Grand Total 5 Years

\$ 554 000

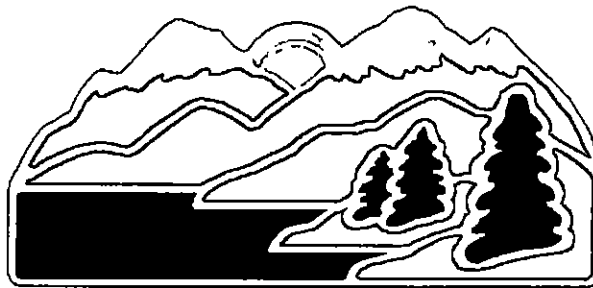
Note: Vehicles described are the items being replaced. Comperable functioning vehicles are being purchased.

Tahoe City Public Utility District



2011 Capital Project Justifications

2011 Water Projects



| | |
|--------------------------|------------------------------------|
| 8119 | P/N |
| Project Title | Four Seasons Tank Line Replacement |
| Project Manager | Matt Homolka |
| Current Phase | DESIGN |
| Budget Location | CAPITAL - WATER |
| Design Consultant | Auerbach Engineering Corp |
| Const Contractor | TBD |

Project Description

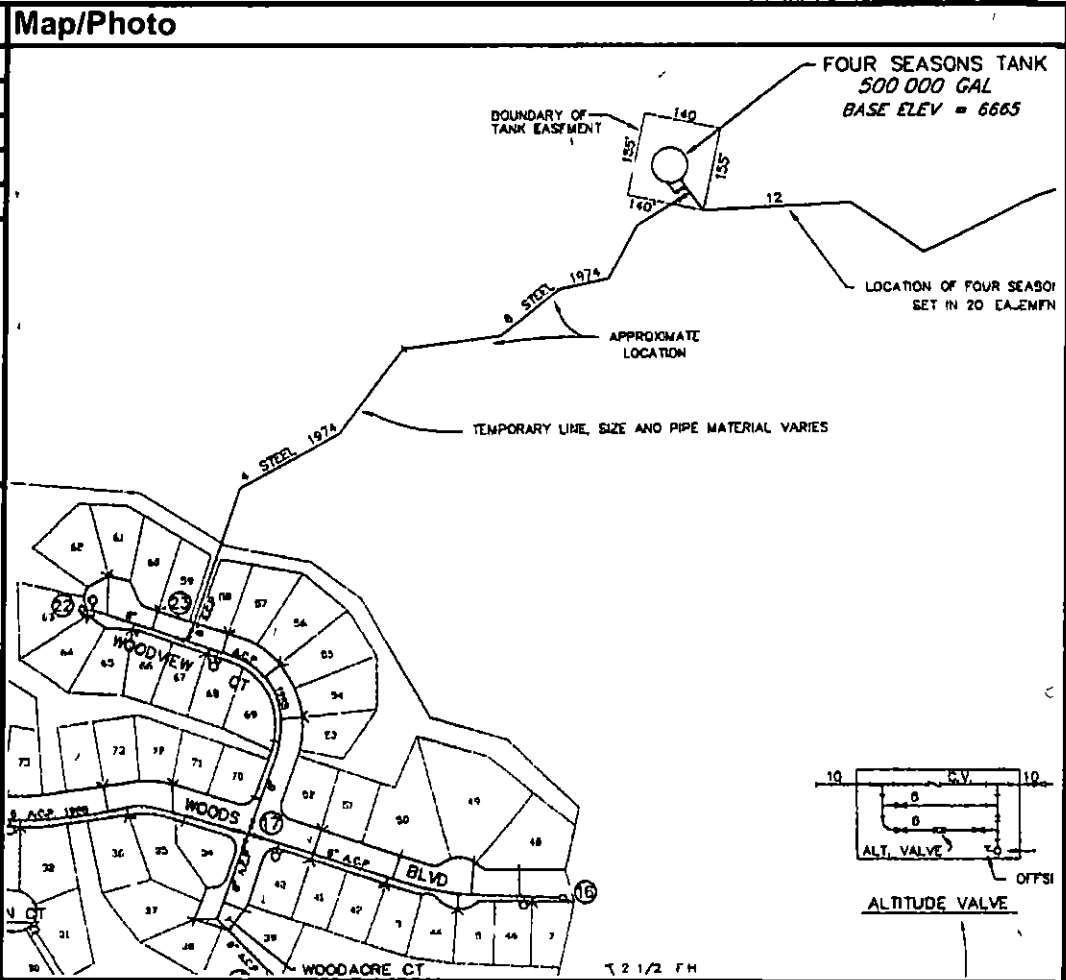
This work will consist of the replacement of approximately 2,500 feet of 4-6" steel waterline installed in the 1970s, with 12" waterline. This tank line is the primary transmission line extending between the TCPUD's Four Seasons water storage tank and the western portion of the Tahoe City Water Service Area.

Justification or Significance of Improvement

The current line is significantly undersized for modern fire protection flow rates and has been identified as a critical replacement by the TCPUD's Water Master Plan (2002). Additionally the line has been identified as the first segment of a regional fire supply line by the PCWA - Northwest Lake Tahoe Area Water System Master Plan (2010).

Justification Data

| | |
|------------------------|--------------|
| Asset Category | WATER |
| Asset Type | Transmission |
| Project Type | Replace |
| Justification Category | Capacity |
| Facility Age (Life) | 36 (40) |



| Project Costs | | | | | | | Project Schedule | |
|--------------------------------|-----------------|----------------|-------------|-------------|-------------|------------|-----------------------|--------|
| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total | | |
| Preliminary | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Begin Design | Sep-10 |
| Design | \$ - | \$ 35,000 | \$ 101,898 | \$ - | \$ - | \$ 136,898 | Bid Construction | Jul-11 |
| Construction | \$ - | | \$ 226,560 | \$ 226,560 | \$ - | \$ 453,120 | Start Construction | Sep-11 |
| Total Project Costs | \$ - | \$ 35,000 | \$ 328,458 | \$ 226,560 | \$ - | \$ 590,018 | Complete Construction | Aug-12 |
| Funding Source(s) | | | | | | | | |
| LTCFPP - Round 2 | | | | | | \$ - | | |
| Net Capital Expenditure | \$ - | \$ 35,000 | \$ 328,458 | \$ 226,560 | \$ - | \$ 590,018 | | |

| | |
|--------------------------|--|
| 813f | P/N |
| Project Title | Woodview to Woodhill Water Main Connection |
| Project Manager | Matt Homolka |
| Current Phase | DESIGN |
| Budget Location | CAPITAL - WATER |
| Design Consultant | Auerbach Engineering Corp |
| Const Contractor | TBD |

Project Description

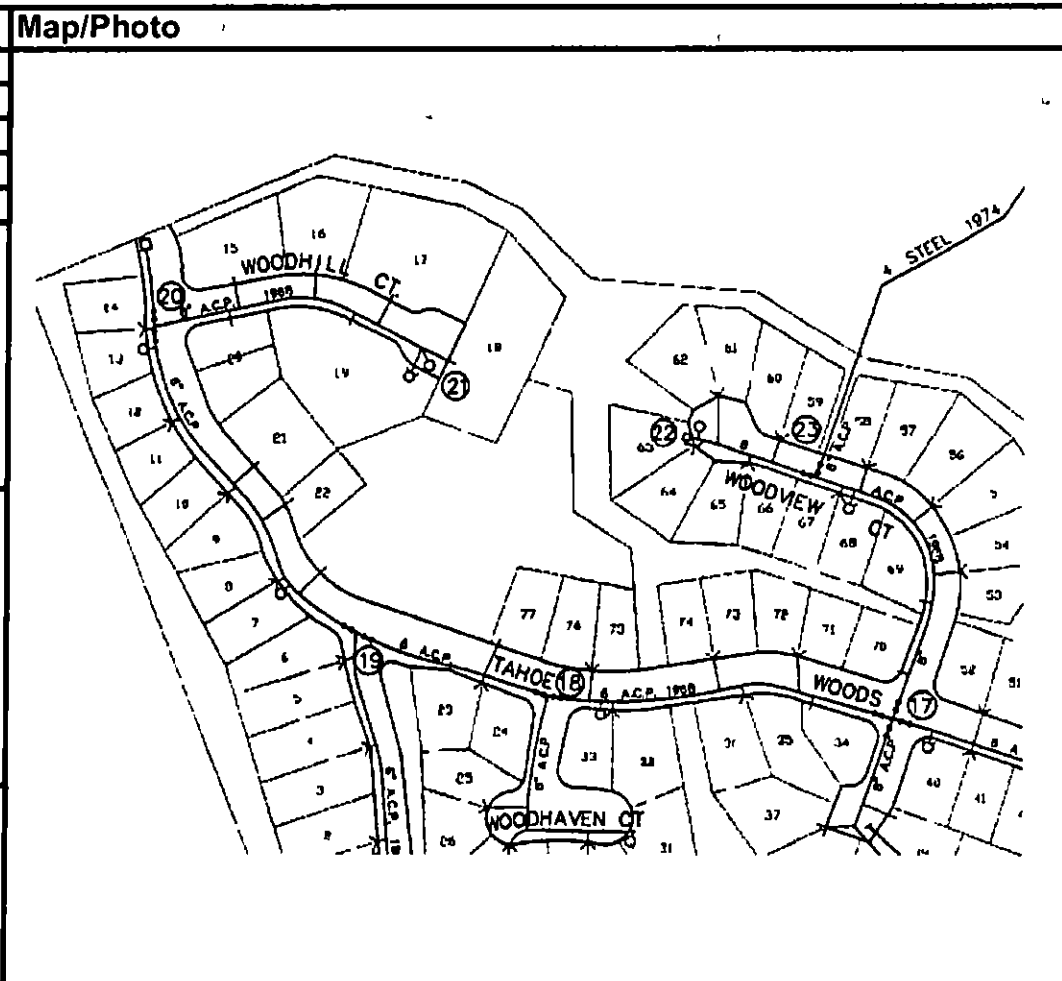
This work will consist of the installation of approximately 500 feet of 8" waterline to connect the existing water distribution system which dead-ends in Woodhill Court with that which dead ends in Woodview Court. The work will also consist of the installation of 4 new fire hydrants.

Justification or Significance of Improvement

The existing water distribution systems in the project area suffer from very low flow rates. This waterline construction will provide a looped connection to the improved Four Seasons tank line, dramatically improving the fire protection flow rates to this area and further improving overall fire protection to the western portion of the Tahoe City Water Service area. The looping will also serve as the initial segment of the Regional fire supply line identified in the PCWA-Northwest Lake Tahoe Area Water System Master Plan (2010).

Justification Data

| | |
|------------------------|--------------|
| Asset Category | WATER |
| Asset Type | Distribution |
| Project Type | Upgrade |
| Justification Category | Capacity |
| Facility Age (Life) | NA |



Project Costs

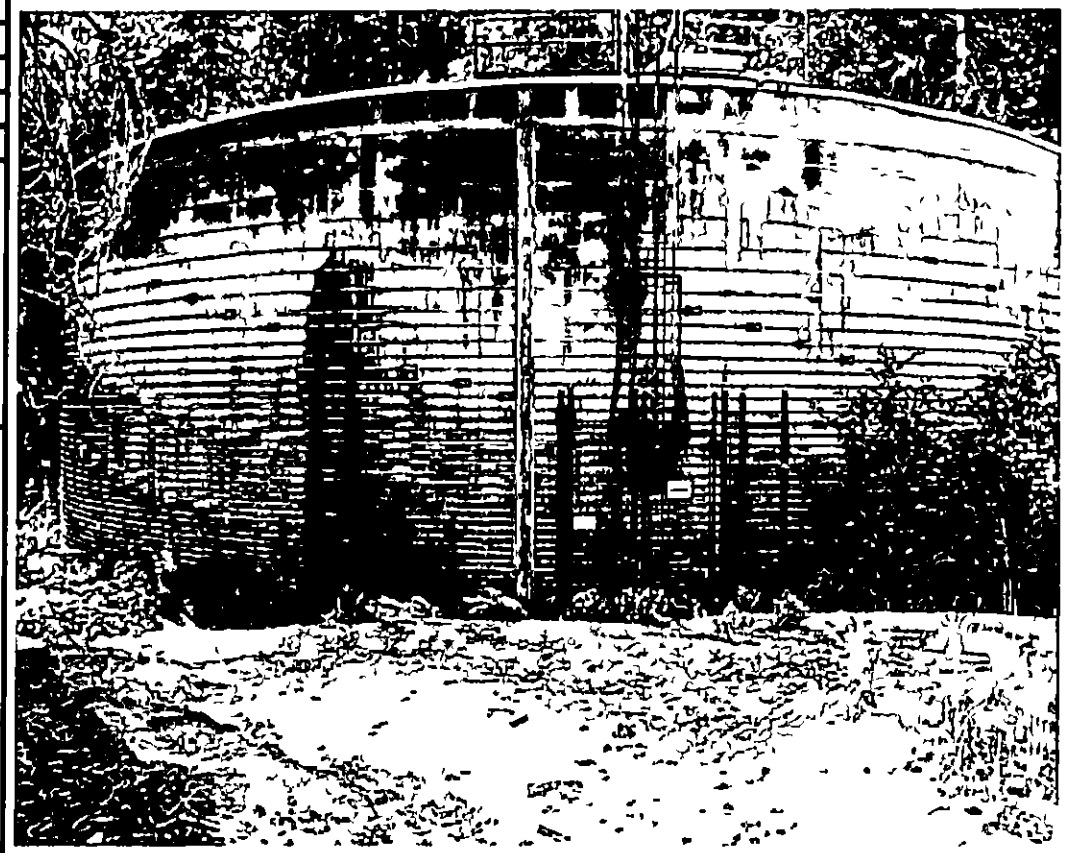
| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|------------------|-------------------|-------------|-------------|-------------------|
| Preliminary | | | | | | \$ - |
| Design | | \$ 11,000 | \$ 48,083 | | | \$ 59,083 |
| Construction | | | \$ 106,200 | | | \$ 106,200 |
| Total Project Costs | \$ - | \$ 11,000 | \$ 154,283 | \$ - | \$ - | \$ 165,283 |
| Funding Source(s) | | | | | | |
| LTCFPP - Round 2 | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ 11,000 | \$ 154,283 | \$ - | \$ - | \$ 165,283 |

Project Schedule

| | |
|-----------------------|--------|
| Begin Design | Sep-10 |
| Bid Construction | Jul-11 |
| Start Construction | Sep-11 |
| Complete Construction | Oct-11 |

| | |
|--------------------------|-------------------------------|
| P/N | |
| Project Title | Bunker Water Tank Replacement |
| Project Manager | Matt Homolka |
| Current Phase | PLANNING |
| Budget Location | CAPITAL - WATER |
| Design Consultant | TBD |
| Const Contractor | TBD |

Map/Photo



Project Description
 This work will consist of the construction of a new 1.2 million gallon capacity water storage tank to replace the existing undersized and aged redwood tank.

Justification or Significance of Improvement
 The existing water tank, constructed of redwood in 1960, has a storage capacity of 500k gallons. This aging facility does not meet current seismic or fire regulations, nor does its size allow it to meet current demands. The project will remedy this situation.

Justification Data

| | |
|------------------------|---------|
| Asset Category | WATER |
| Asset Type | Storage |
| Project Type | Replace |
| Justification Category | Safety |
| Facility Age (Life) | 50 (40) |

Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|-------------|--------------|-------------|--------------|
| Preliminary | | | | | | \$ - |
| Design | | | \$ 297,850 | | | \$ 297,850 |
| Construction | | | | \$ 1,875,650 | | \$ 1,875,650 |
| Total Project Costs | \$ - | \$ - | \$ 297,850 | \$ 1,875,650 | \$ - | \$ 2,173,500 |
| Funding Source(s) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Capital Expenditure | \$ - | \$ - | \$ 297,850 | \$ 1,875,650 | \$ - | \$ 2,173,500 |

Project Schedule

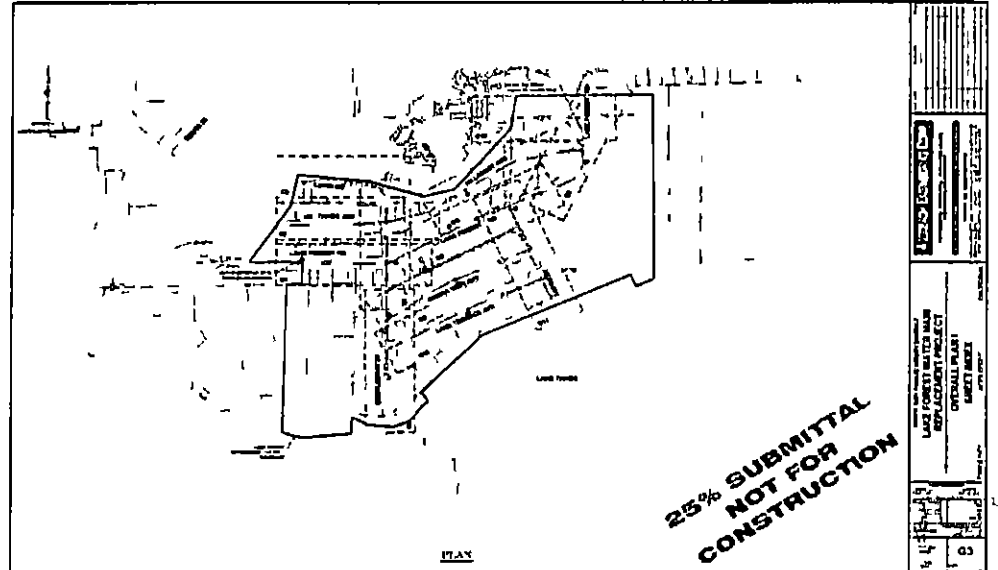
| | |
|-----------------------|--------|
| Begin Design | Mar-11 |
| Bid Construction | Feb-12 |
| Start Construction | May-12 |
| Complete Construction | Oct-12 |

| | |
|--------------------------|--------------------------------------|
| 8150 | P/N |
| Project Title | Lake Forest Water System Replacement |
| Project Manager | Matt Homoka |
| Current Phase | DESIGN |
| Budget Location | CAPITAL - WATER |
| Design Consultant | Auerbach Engineering Corp |
| Const Contractor | TBD |

Map/Photo

Project Description
 This work will consist of the replacement of the existing Lake Forest Water System to meet modern standards. The project will consist of the installation of 9,800 feet of 8"-12" water main and 20 fire hydrants.

Justification or Significance of Improvement
 The existing water distribution system is significantly undersized for modern fire protection. The majority of components are well past their service life and are in poor condition.



Justification Data

| | |
|------------------------|--------------|
| Asset Category | WATER |
| Asset Type | Distribution |
| Project Type | Upgrade |
| Justification Category | Multiple |
| Facility Age (Life) | NA |

Project Costs

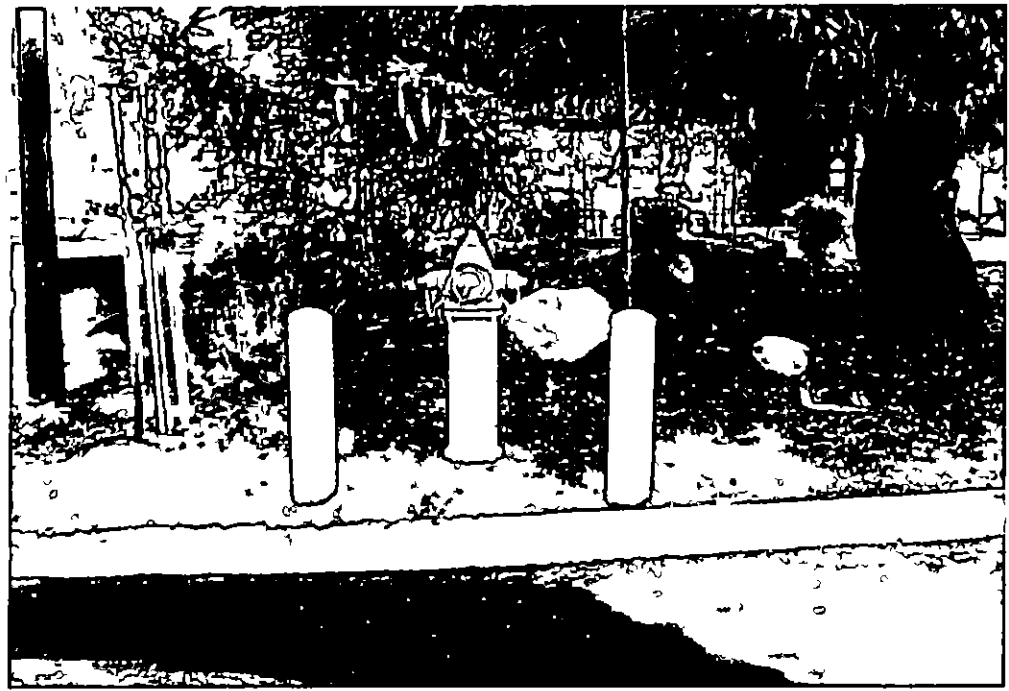
| Phaso | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|------------------|-------------------|---------------------|---------------------|-------------|---------------------|
| Preliminary | \$ 40,590 | | | | | \$ 40,590 |
| Design | | \$ 209,834 | | | | \$ 209,834 |
| Construction | | | \$ 1,266,827 | \$ 1,266,828 | | \$ 2,533,655 |
| Total Project Costs | \$ 40,590 | \$ 209,834 | \$ 1,266,827 | \$ 1,266,828 | \$ - | \$ 2,784,079 |
| Funding Source(s) | | | | | | |
| Outside | \$ - | \$ - | \$ 1,266,827 | \$ 1,266,828 | | \$ 2,533,655 |
| Net Capital Expenditure | \$ 40,590 | \$ 209,834 | \$ - | \$ - | \$ - | \$ 250,424 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | Oct-09 |
| Bid Construction | Mar-11 |
| Start Construction | May-11 |
| Complete Construction | Oct-12 |

| | |
|--------------------------|-------------------------------------|
| | P/N |
| Project Title | Sacramento Ave Hydrant Installation |
| Project Manager | Tony Lalots |
| Current Phase | PLANNING |
| Budget Location | CAPITAL - WATER |
| Design Consultant | TBD |
| Const Contractor | TBD |

Map/Photo



Project Description
 This work will consist of installing 1 fire hydrant and associated water pipes on Sacramento Avenue to meet the current local fire department spacing requirement

Justification or Significance of Improvement
 The project location has sufficient water distribution infrastructure to support the additional fire hydrant and will bring the district's hydrant spacing into compliance with current local fire requirements

Justification Data

| | |
|------------------------|--------------|
| Asset Category | WATER |
| Asset Type | Distribution |
| Project Type | Upgrade |
| Justification Category | Regulatory |
| Facility Age (Life) | NA |

Project Costs

| Phass | Prs 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|------------------|-------------|-------------|------------------|
| Preliminary | | | | | | \$ - |
| Design | | | | | | \$ - |
| Construction | | | \$ 10,000 | | | \$ 10,000 |
| Total Project Costs | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ 10,000 |
| Funding Source(s) | | | | | | |
| STET | \$ - | \$ - | \$ 5,000 | \$ - | \$ - | \$ 5,000 |
| Net Capital Expenditure | \$ - | \$ - | \$ 5,000 | \$ - | \$ - | \$ 5,000 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | Mar-11 |
| Bid Construction | NA |
| Start Construction | Jun-11 |
| Complete Construction | Jun-11 |

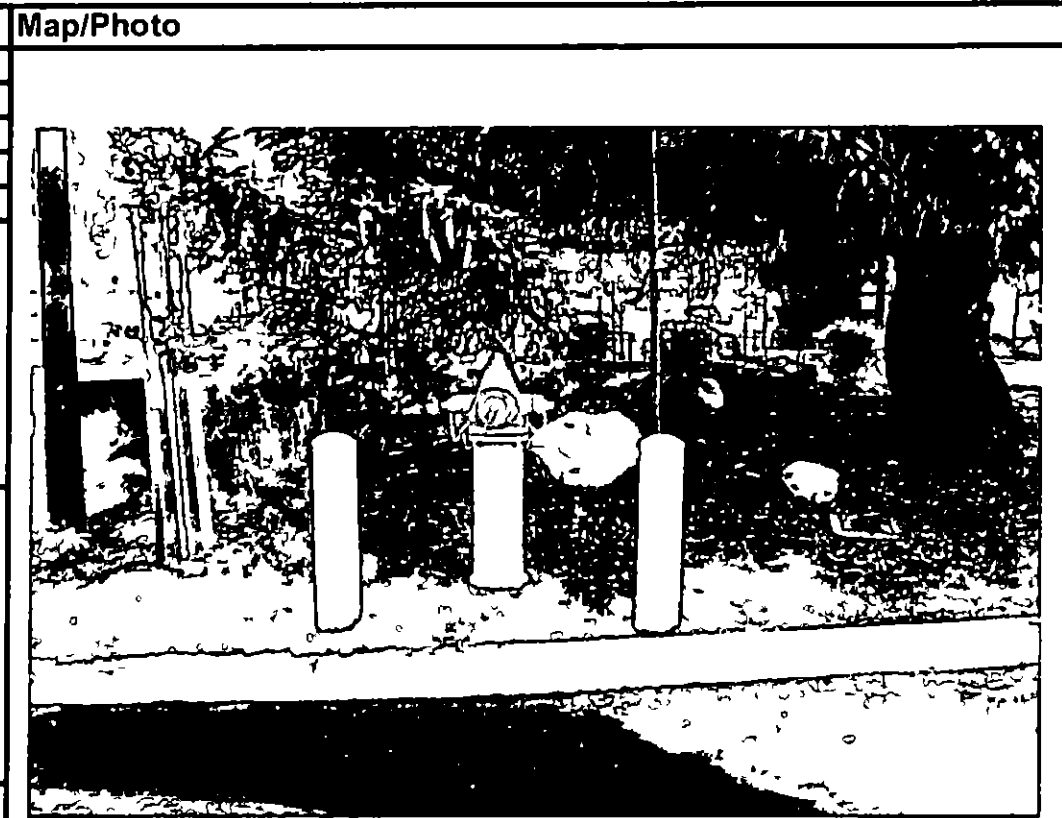
| | |
|--------------------------|----------------------------------|
| | P/N |
| Project Title | Tahoe Hills Hydrant Installation |
| Project Manager | Tony Laliots |
| Current Phase | PLANNING |
| Budget Location | CAPITAL - WATER |
| Design Consultant | TBD |
| Const Contractor | TBD |

Project Description
 This work will consist of installing 3 fire hydrants and associated water pipes in the Tahoe Hills neighborhood to meet the current local fire department spacing requirement

Justification or Significance of Improvement
 The project location has sufficient water distribution infrastructure to support the additional fire hydrants and will bring the district's hydrant spacing into compliance with current local fire requirements

Justification Data

| | |
|------------------------|--------------|
| Asset Category | WATER |
| Asset Type | Distribution |
| Project Type | Upgrade |
| Justification Category | Regulatory |
| Facility Age (Life) | NA |



Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|-------------|-------------|-------------|-----------|
| Preliminary | | | | | | \$ - |
| Design | | | | | | \$ - |
| Construction | | | \$ 30,000 | | | \$ 30,000 |
| Total Project Costs | \$ - | \$ - | \$ 30,000 | \$ - | \$ - | \$ 30,000 |
| Funding Source(e) | | | | | | |
| LTCFPP - Round 2 | | | \$ 15,000 | | | \$ 15,000 |
| Net Capital Expenditure | \$ - | \$ - | \$ 15,000 | \$ - | \$ - | \$ 15,000 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | Mar-11 |
| Bid Construction | NA |
| Start Construction | Jun-11 |
| Complete Construction | Jul-11 |

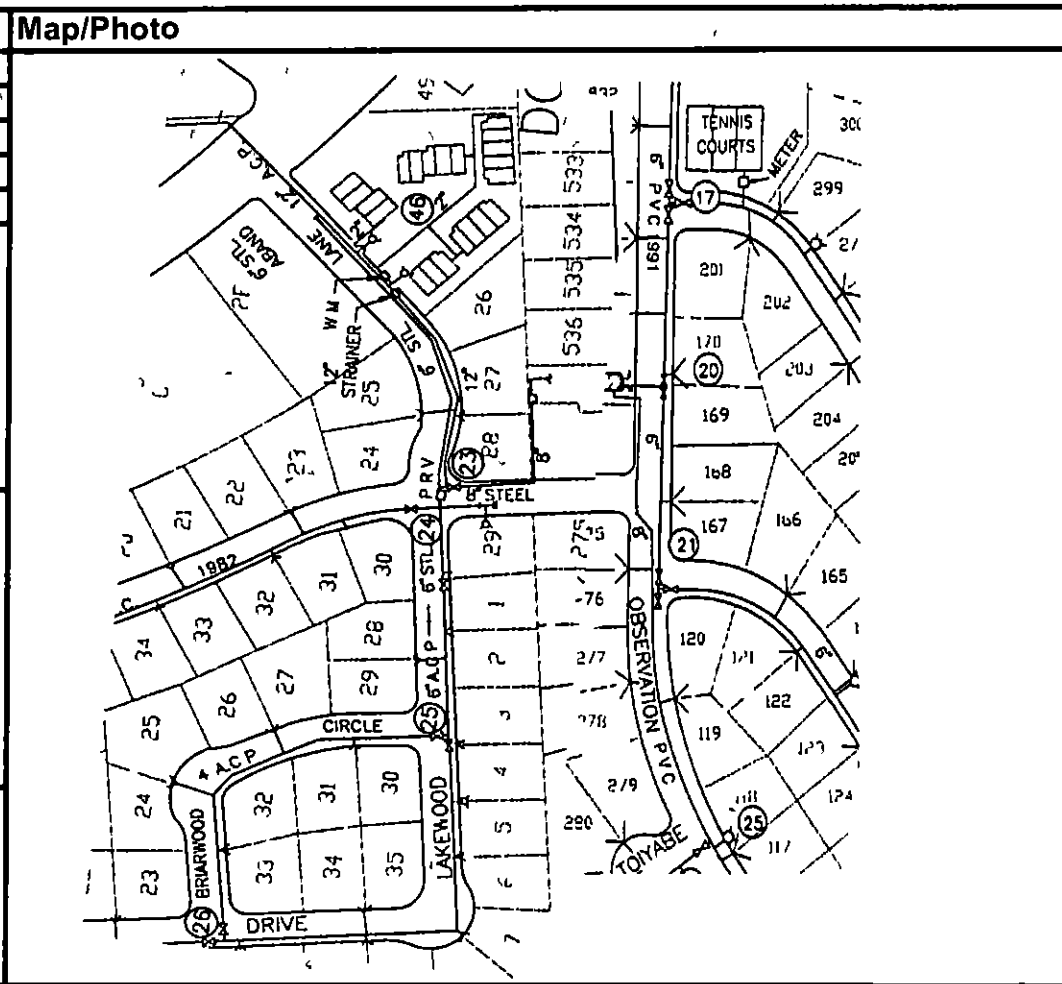
| | |
|--------------------------|--|
| | P/N |
| Project Title | Dollar Point/Panorama P S & PRV Improvements |
| Project Manager | Matt Homolka |
| Current Phase | PLANNING |
| Budget Location | CAPITAL - WATER |
| Design Consultant | TBD |
| Const Contractor | TBD |

Project Description
 This work will consist of reconfiguring the existing pipeline and pressure reducing stations connecting the Lower,Highlands/Dollar Pressure Zone to the Observation Pressure Zone and the Panorama Pressure Zone

Justification or Significance of Improvement

Justification Data

| | |
|------------------------|--------------|
| Asset Category | WATER |
| Asset Type | Transmission |
| Project Type | Replace |
| Justification Category | Capacity |
| Facility Age (Life) | 20 (40) |



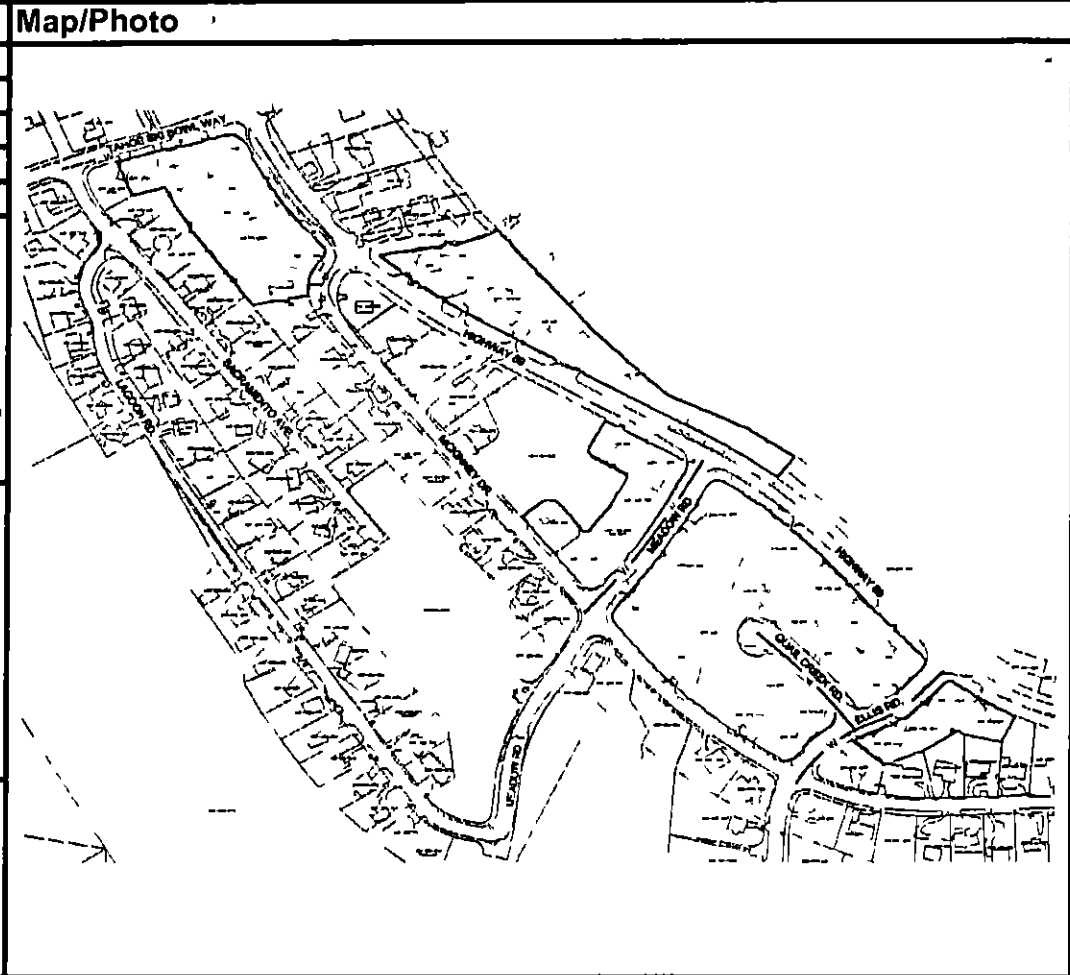
Project Costs

| Phese | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|-------------|-------------|-------------|------------|
| Preliminary Design | | | \$ 36 600 | | | \$ 36 600 |
| Construction | | | | \$ 215 940 | | \$ 215 940 |
| Total Project Costs | \$ - | \$ - | \$ 36,600 | \$ 215,940 | \$ - | \$ 252,540 |
| Funding Source(s) | | | | | | |
| LTCFPP - Round 2 | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ - | \$ 36,600 | \$ 215,940 | \$ - | \$ 252,540 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | Mar-11 |
| Bid Construction | Feb-12 |
| Start Construction | May-12 |
| Complete Construction | Oct-12 |

| | |
|--------------------------|---------------------------------------|
| 8123 | P/N |
| Project Title | Lower McKinney Waterline Replacements |
| Project Manager | Matt Homolka |
| Current Phase | DESIGN |
| Budget Location | CAPITAL - WATER |
| Design Consultant | Auerbach Engineering Corp |
| Const Contractor | TBD |



Project Description

This work will consist of the replacement of approximately 1000 feet of 1 1/2" - 4" steel waterline with 8" waterline located in the areas of lower Ellis Road, Quail Creek Road, lower Meadow Road, and Highway 89. The work will also consist of the installation of 4 new fire hydrants.

Justification or Significance of improvement

The existing water distribution system in the project area consists of a patchwork of undersized and leaking waterlines installed along the back of properties. There are currently no fire hydrants and the existing distribution system is insufficient to support them. This project will significantly improve water distribution and fire protection capabilities in the area.

Justification Data

| | |
|------------------------|--------------|
| Asset Category | WATER |
| Asset Type | Distribution |
| Project Type | Replace |
| Justification Category | Capacity |
| Facility Age (Life) | 34 (40) |

Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|------------------|-------------------|-------------------|-------------|-------------------|
| Preliminary | | | | | | \$ - |
| Design | | \$ 24,000 | \$ 82,249 | | | \$ 106,249 |
| Construction | | | \$ 239,304 | \$ 239,304 | | \$ 478,608 |
| Total Project Costs | \$ - | \$ 24,000 | \$ 321,553 | \$ 239,304 | \$ - | \$ 584,857 |
| Funding Source(s) | | | | | | |
| LTCFPP - Round 2 | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ 24,000 | \$ 321,553 | \$ 239,304 | \$ - | \$ 584,857 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | Sep-10 |
| Bid Construction | Aug-11 |
| Start Construction | Sep-11 |
| Complete Construction | Oct-12 |

| | | | | | | | | | | | | |
|---|--|--|------------------|-------|------------|--------------|--------------|---------|------------------------|----------|---------------------|--------|
| | P/N | | | | | | | | | | | |
| Project Title | Moana Circle Water Line Replacement | | Map/Photo | | | | | | | | | |
| Project Manager | Matt Homolka | | | | | | | | | | | |
| Current Phase | PLANNING | | | | | | | | | | | |
| Budget Location | CAPITAL - WATER | | | | | | | | | | | |
| Design Consultant | TBD | | | | | | | | | | | |
| Const Contractor | TBD | | | | | | | | | | | |
| Project Description | <p>This work will consist of installing approximately 1300 feet of 8" water main to replace existing 4" water main and installing 2 new fire hydrants</p> | | | | | | | | | | | |
| Justification or Significance of Improvement | <p>The fire hydrants located on Moana Circle do not currently meet fire code requirements for flow capacity. This work will significantly improve water distribution and will bring the area fire hydrants into compliance.</p> | | | | | | | | | | | |
| Justification Data | <table border="1" style="width: 100%;"> <tr> <td>Asset Category</td> <td>WATER</td> </tr> <tr> <td>Asset Type</td> <td>Distribution</td> </tr> <tr> <td>Project Type</td> <td>Replace</td> </tr> <tr> <td>Justification Category</td> <td>Capacity</td> </tr> <tr> <td>Facility Age (Life)</td> <td>? (40)</td> </tr> </table> | | Asset Category | WATER | Asset Type | Distribution | Project Type | Replace | Justification Category | Capacity | Facility Age (Life) | ? (40) |
| Asset Category | WATER | | | | | | | | | | | |
| Asset Type | Distribution | | | | | | | | | | | |
| Project Type | Replace | | | | | | | | | | | |
| Justification Category | Capacity | | | | | | | | | | | |
| Facility Age (Life) | ? (40) | | | | | | | | | | | |

Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|-------------|-------------|-------------|------------|
| Preliminary | | | \$ 10,000 | | | \$ 10,000 |
| Design | | | | \$ 31,520 | | \$ 31,520 |
| Construction | | | | | \$ 244,968 | \$ 244,968 |
| Total Project Costs | \$ - | \$ - | \$ 10,000 | \$ 31,520 | \$ 244,968 | \$ 286,488 |
| Funding Source(s) | | | | | | \$ - |
| LTCFPP - Round 2 | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ - | \$ 10,000 | \$ 31,520 | \$ 244,968 | \$ 286,488 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | Oct-11 |
| Bid Construction | Jan-13 |
| Start Construction | May-13 |
| Complete Construction | Oct-13 |

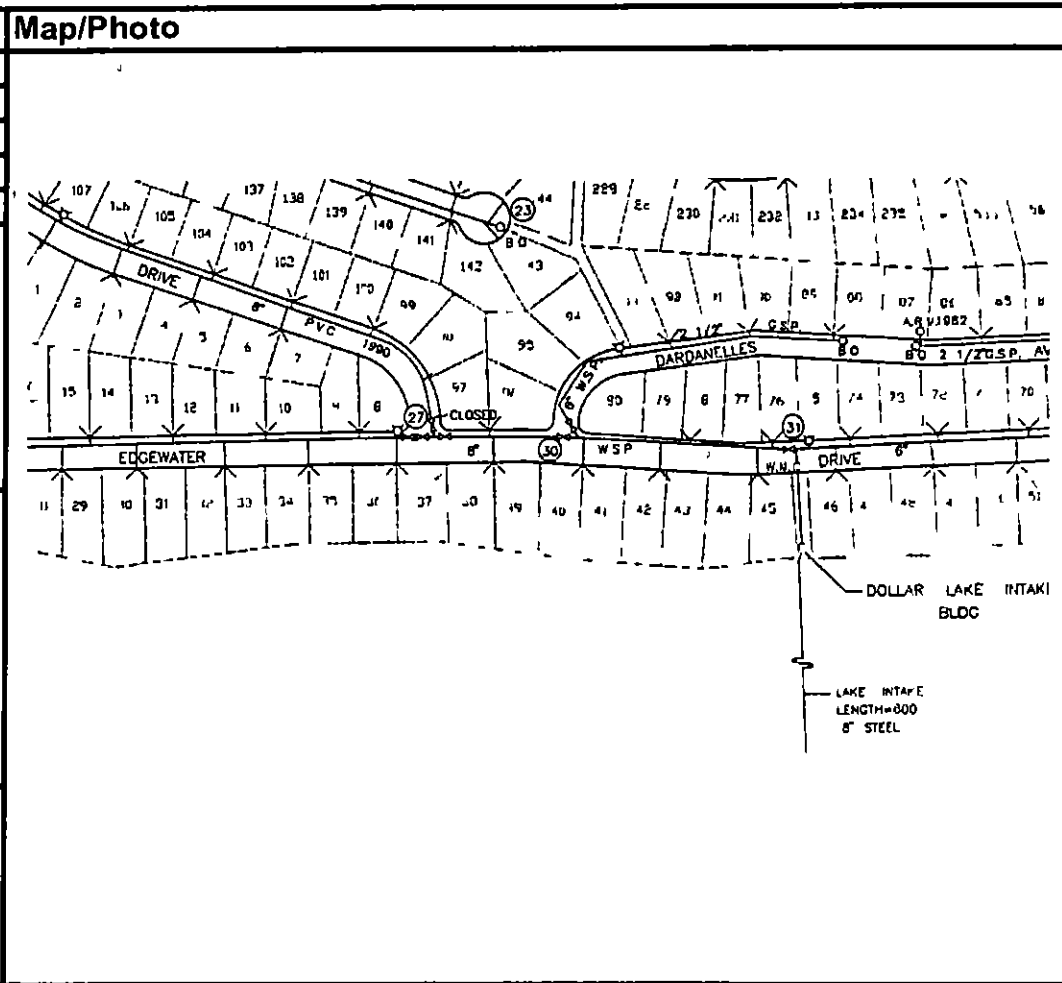
| | |
|--------------------------|-----------------------------------|
| 8147 | P/N |
| Project Title | Observation/Edgewater PRV Station |
| Project Manager | Matt Homolka/Tony Lalotis |
| Current Phase | DESIGN |
| Budget Location | CAPITAL - WATER |
| Design Consultant | TBD |
| Const Contractor | TBD |

Project Description
 This work will consist of installing an 8" Pressure Reducing Station at the bottom of Observation Drive, connecting the Observation Pressure Zone to the Tahoe City Pressure Zone

Justification or Significance of Improvement
 The fire hydrants located on Edgewater Drive do not currently meet fire code requirements for flow capacity. This connection will allow the distribution system in Edgewater Drive to be supplied directly from the Observation Drive water main and will bring the area fire hydrants into compliance.

Justification Data

| | |
|------------------------|--------------|
| Asset Category | WATER |
| Asset Type | Transmission |
| Project Type | Upgrade |
| Justification Category | Capacity |
| Facility Age (Life) | NA |



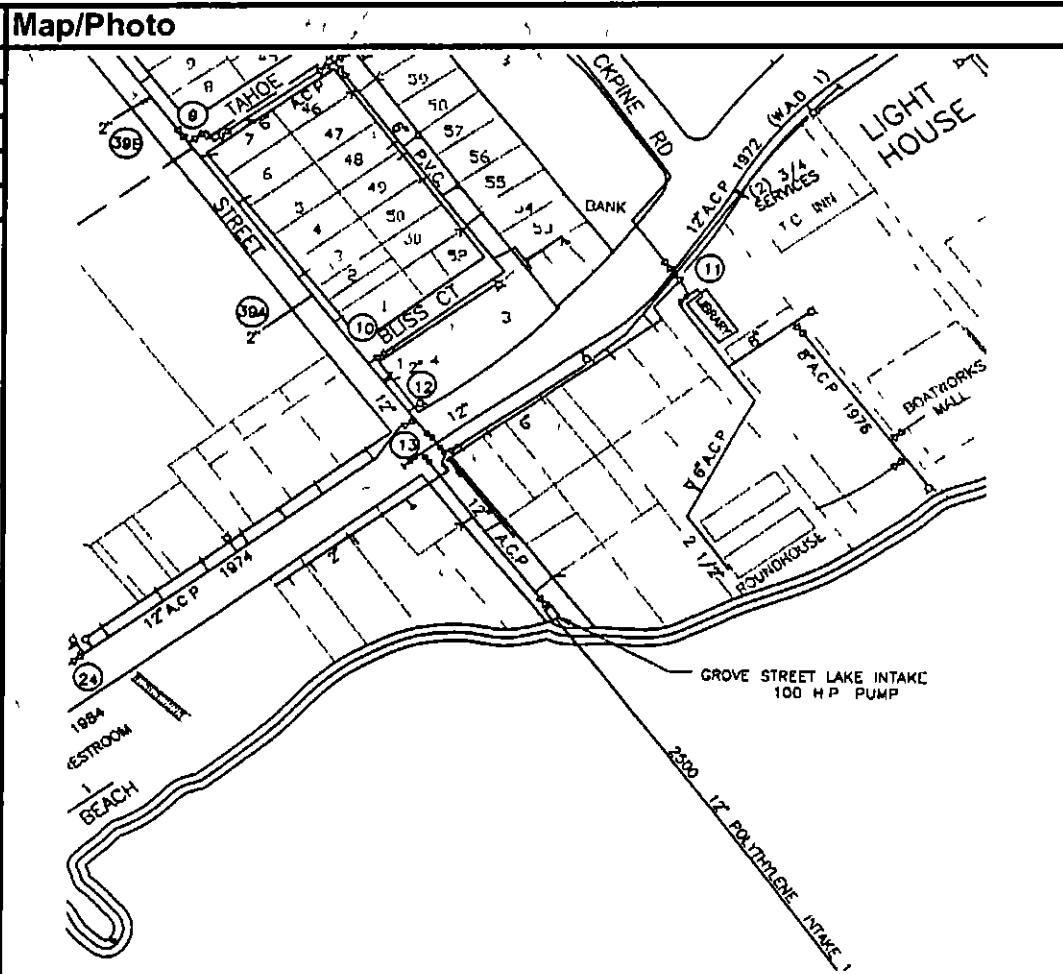
Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|-----------------|------------------|-------------|-------------|------------------|
| Preliminary Design | | \$ 5,000 | | | | \$ 5,000 |
| Construction | | | \$ 61,240 | | | \$ 61,240 |
| Total Project Costs | \$ - | \$ 5,000 | \$ 61,240 | \$ - | \$ - | \$ 66,240 |
| Funding Source(s) | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ 5,000 | \$ 61,240 | \$ - | \$ - | \$ 66,240 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | Feb-11 |
| Bid Construction | May-11 |
| Start Construction | Jun-11 |
| Complete Construction | Aug-11 |

| | |
|--------------------------|--|
| P/N | |
| Project Title | Grove Street Intake Building Modifications |
| Project Manager | Jon LeRoy |
| Current Phase | DESIGN |
| Budget Location | CAPITAL - WATER |
| Design Consultant | TBD |
| Const Contractor | TBD |



Project Description
 This work will consist of the reconfiguration of the Grove Street Lake Water Intake to accommodate the construction of Lakeside Trail - Phase V. The work will also include new siding and roofing.

Justification or Significance of Improvement
 The purpose of this project is to accommodate Lakeside Trail - Phase V and improve the visual appearance of the facility.

Justification Data

| | |
|------------------------|----------|
| Asset Category | WATER |
| Asset Type | Source |
| Project Type | Replace |
| Justification Category | Capacity |
| Facility Age (Life) | NA |

Project Costs

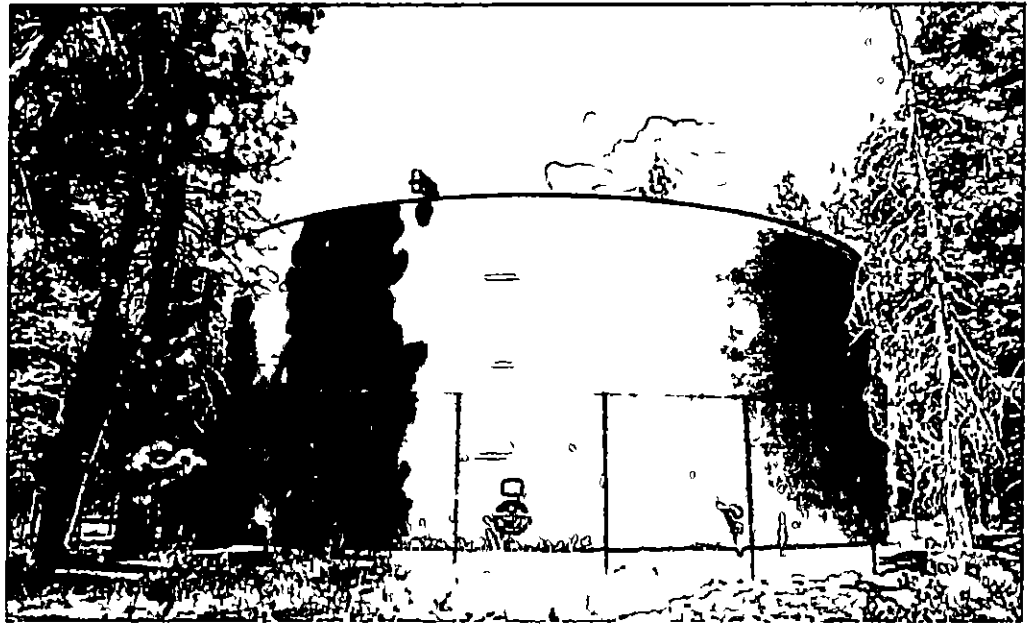
| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|-------------------------------|-----------------|----------------|-------------|-------------|-------------|-----------|
| Preliminary | | | | | | \$ - |
| Design | | | | | | \$ - |
| Construction | | | \$ 50,000 | | | \$ 50,000 |
| Total Project Costs | \$ - | \$ - | \$ 50,000 | \$ - | \$ - | \$ 50,000 |
| Funding Source(s) | | | | | | \$ - |
| Net Capitel Expendture | \$ - | \$ - | \$ 50,000 | \$ - | \$ - | \$ 50,000 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | 2005 |
| Bid Construction | Mar-11 |
| Start Construction | May-11 |
| Complete Construction | Oct-11 |

| | |
|---|--------------------------------|
| P/N | |
| Project Title | Lower Highlands Tank Recoating |
| Project Manager | Tony Laliotis |
| Current Phase | DESIGN |
| Budget Location | CAPITAL - WATER |
| Design Consultant | TBD |
| Const Contractor | TBD |
| Project Description | |
| This work will consist of recoating the interior and exterior of the Lower Highlands Tank | |
| Justification or Significance of Improvement | |
| Steel water tanks generally require recoating at intervals of 15-30 years depending on the climate and quality of the last recoating. Blasting and recoating of tanks regularly eliminates any corrosion and extends the useful life of a storage tank significantly. | |
| Justification Data | |
| Asset Category | WATER |
| Asset Type | Storage |
| Project Type | Replace |
| Justification Category | Reliability |
| Facility Age (Life) | |

Map/Photo

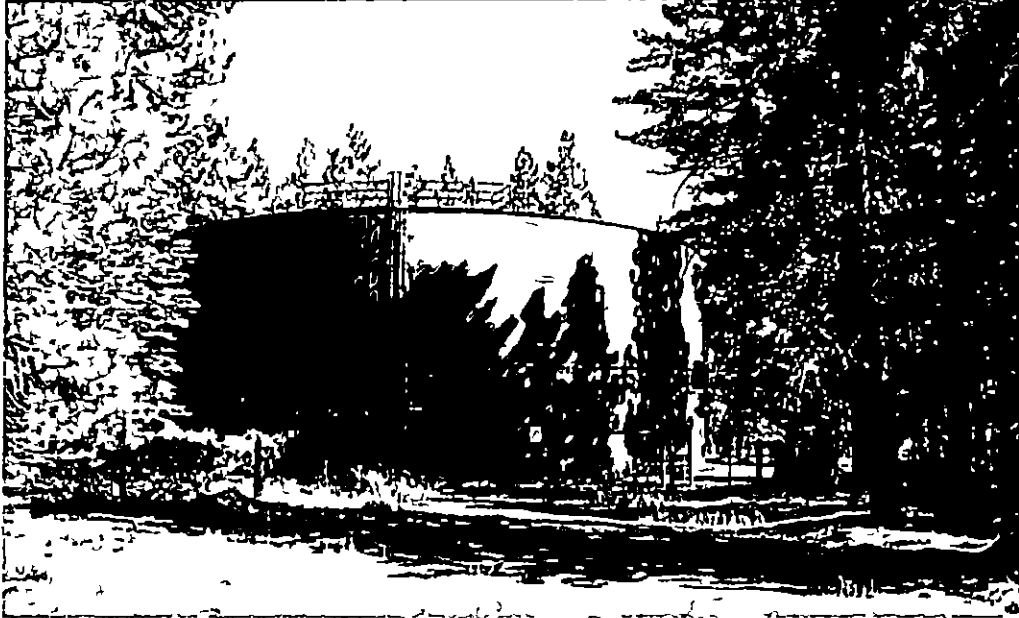


Project Costs

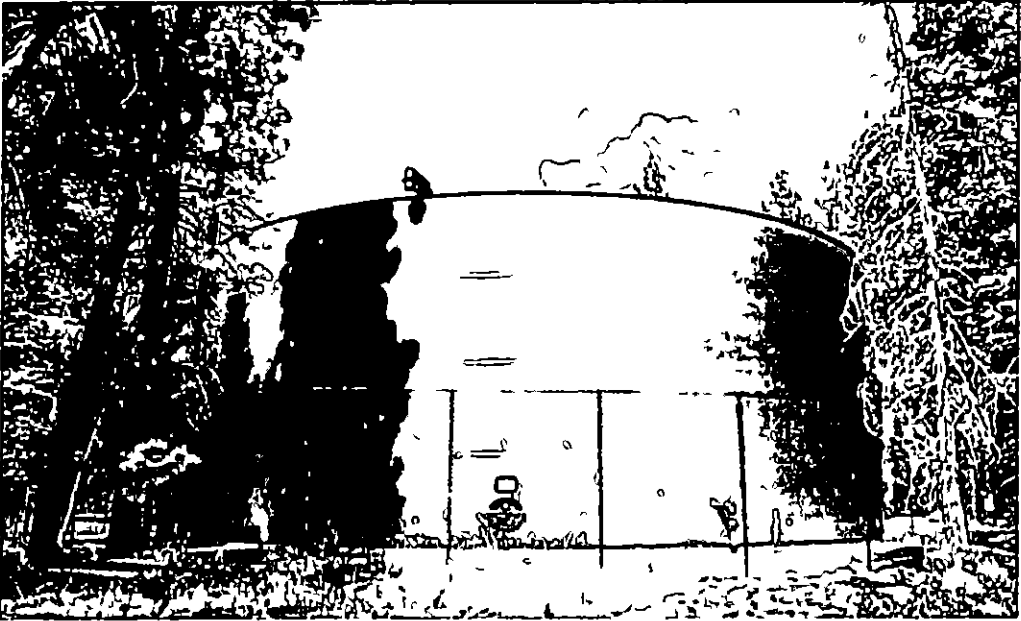
| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|-------------------|-------------|-------------|-------------------|
| Preliminary | | | | | | \$ - |
| Design | | | | | | \$ - |
| Construction | | | \$ 154,000 | | | \$ 154,000 |
| Total Project Costs | \$ - | \$ - | \$ 154,000 | \$ - | \$ - | \$ 154,000 |
| Funding Source(s) | | | | | | |
| | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ - | \$ 154,000 | \$ - | \$ - | \$ 154,000 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | Feb-11 |
| Bld Construction | Jun-11 |
| Start Construction | Sep-11 |
| Complete Construction | Oct-11 |

| | | |
|---|---|---|
| | P/N | |
| Project Title | Lower Highlands Tank Ladder Modifications | Map/Photo |
| Project Manager | Tony Lalotis |  |
| Current Phase | DESIGN | |
| Budget Location | CAPITAL - WATER | |
| Design Consultant | TBD | |
| Const Contractor | TBD | |
| Project Description | | |
| This work will consist of replacing the ladder assembly, and adding appropriate safety landings and railings | | |
| Justification or Significance of Improvement | | |
| The current ladder length is slightly longer than OSHA regulations and requires an intermediate landing to be in compliance. In addition the tank has no safety railings on the roof surface which presents a potential safety hazard | | |
| Justification Data | | |
| Asset Category | WATER | |
| Asset Type | Storage | |
| Project Type | Replace | |
| Justification Category | Safety | |
| Facility Age (Life) | | |

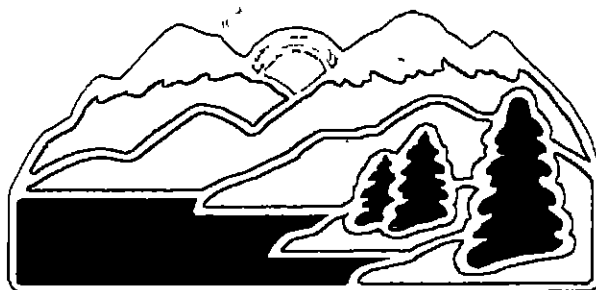
| Project Costs | | | | | | | Project Schedule | |
|--------------------------------|-----------------|----------------|------------------|-------------|-------------|------------------|-----------------------|--------|
| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total | | |
| Preliminary | | | | | | \$ - | Begin Design | Feb-11 |
| Design | | | | | | \$ - | Bid Construction | Jun-11 |
| Construction | | | \$ 10,000 | | | \$ 10,000 | Start Construction | Sep-11 |
| Total Project Costs | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ 10,000 | Complete Construction | Oct-11 |
| Funding Source(s) | | | | | | \$ - | | |
| Net Capital Expenditure | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ 10,000 | | |

| | | | |
|--|-----|----------------------------|---|
| | P/N | | |
| Project Title | | Rocky Ridge Tank Recoating | Map/Photo  |
| Project Manager | | Tony Lalotis | |
| Current Phase | | DESIGN | |
| Budget Location | | CAPITAL - WATER | |
| Design Consultant | | TBD | |
| Const Contractor | | TBD | |
| Project Description This work will consist of recoating the interior and exterior of the Rocky Ridge Tank | | | |
| Justification or Significance of Improvement Steel water tanks generally require recoating at intervals of 15-30 years depending on the climate and quality of the last recoating. Blasting and recoating of tanks regularly eliminates any corrosion and extends the useful life of a storage tank significantly. | | | |
| Justification Data | | | |
| Asset Category | | WATER | |
| Asset Type | | Storage | |
| Project Type | | Replace | |
| Justification Category | | Reliability | |
| Facility Age (Life) | | | |

| Project Costs | | | | | | |
|--------------------------------|-----------------|----------------|------------------|-------------|-------------|------------------|
| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
| Preliminary | | | | | | \$ - |
| Design | | | | | | \$ - |
| Construction | | | \$ 40,000 | | | \$ 40,000 |
| Total Project Costs | \$ - | \$ - | \$ 40,000 | \$ - | \$ - | \$ 40,000 |
| Funding Source(s) | | | | | | |
| | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ - | \$ 40,000 | \$ - | \$ - | \$ 40,000 |

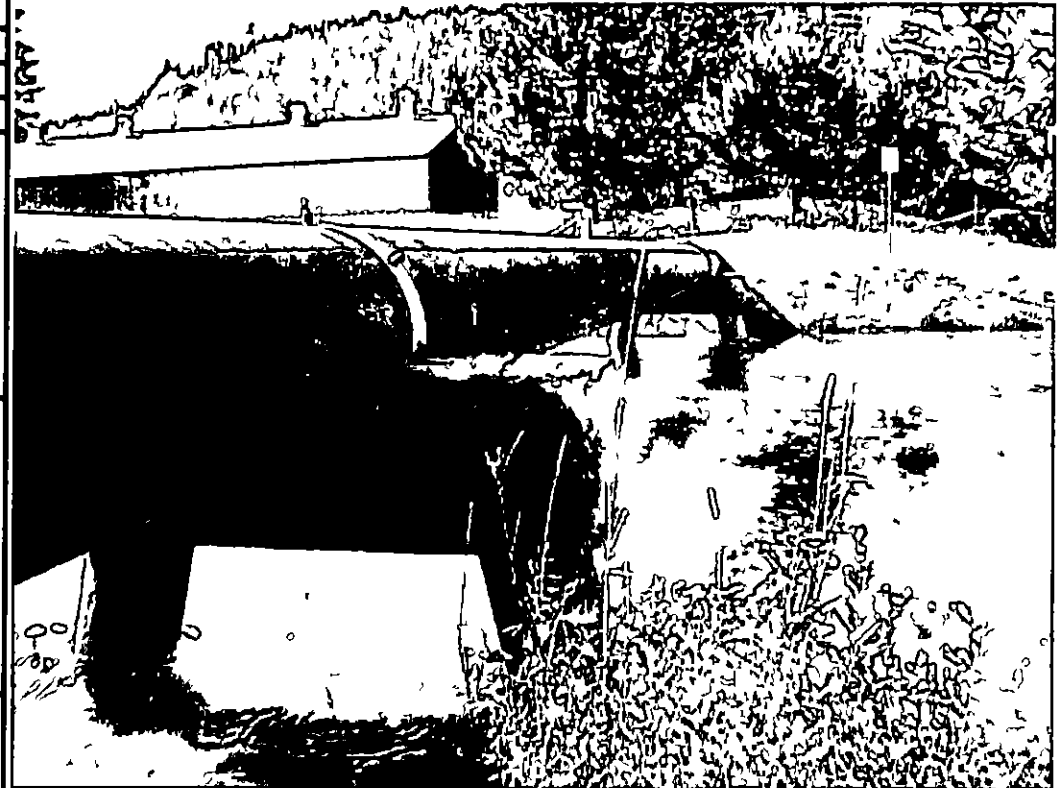
| Project Schedule | |
|-----------------------|--------|
| Begin Design | Feb-11 |
| Bid Construction | Jun-11 |
| Start Construction | Sep-11 |
| Complete Construction | Oct-11 |

2011 Sewer Projects



| | |
|--------------------------|---|
| 8330 | P/N |
| Project Title | WS Export Truckee River Crossing Repair |
| Project Manager | Matt Homolka |
| Current Phase | PLANNING |
| Budget Location | CAPITAL - SEWER |
| Design Consultant | TBD |
| Const Contractor | TBD |

Map/Photo



Project Description
 This work will consist of rehabilitating the section of sewer pipe at the West Shore Export Truckee River crossing. This section of pipe carries all of the West Shore sewage which in peak times during summer can exceed 1 million gallons per day. In addition, the structural components of the river crossing will be evaluated for integrity.

Justification or Significance of Improvement
 The existing sewer pipe at the Truckee River crossing is outdated and experiencing lining failure and corrosion. In addition to the pipe itself, the structural aspects of the river crossing are showing signs of age. The project will rectify this pipe situation and prevent a possible contamination of a sensitive environmental area as well as provide evaluation of the structural components of the river crossing.

Justification Data

| | |
|------------------------|----------------|
| Asset Category | SEWER |
| Asset Type | Transmission |
| Project Type | Rehabilitation |
| Justification Category | SSO Prevention |
| Facility Age (Life) | 42 (40) |

Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|-------------|-------------|-------------|------------|
| Preliminary Design | | | | | | \$ - |
| Design & Construction | | | \$ 120,000 | | | \$ 120,000 |
| Total Project Costs | \$ - | \$ - | \$ 120,000 | \$ - | \$ - | \$ 120,000 |
| Funding Source(s) | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ - | \$ 120,000 | \$ - | \$ - | \$ 120,000 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | Feb-11 |
| Bid Construction | Jul-11 |
| Start Construction | Oct-11 |
| Complete Construction | Nov-11 |

| | |
|--------------------------|--------------------------------|
| 8331 | P/N |
| Project Title | Dollar/Edgewater Lakefront SLR |
| Project Manager | Matt Homolka |
| Current Phase | PLANNING |
| Budget Location | CAPITAL - SEWER |
| Design Consultant | TBD |
| Const Contractor | TBD |

Project Description

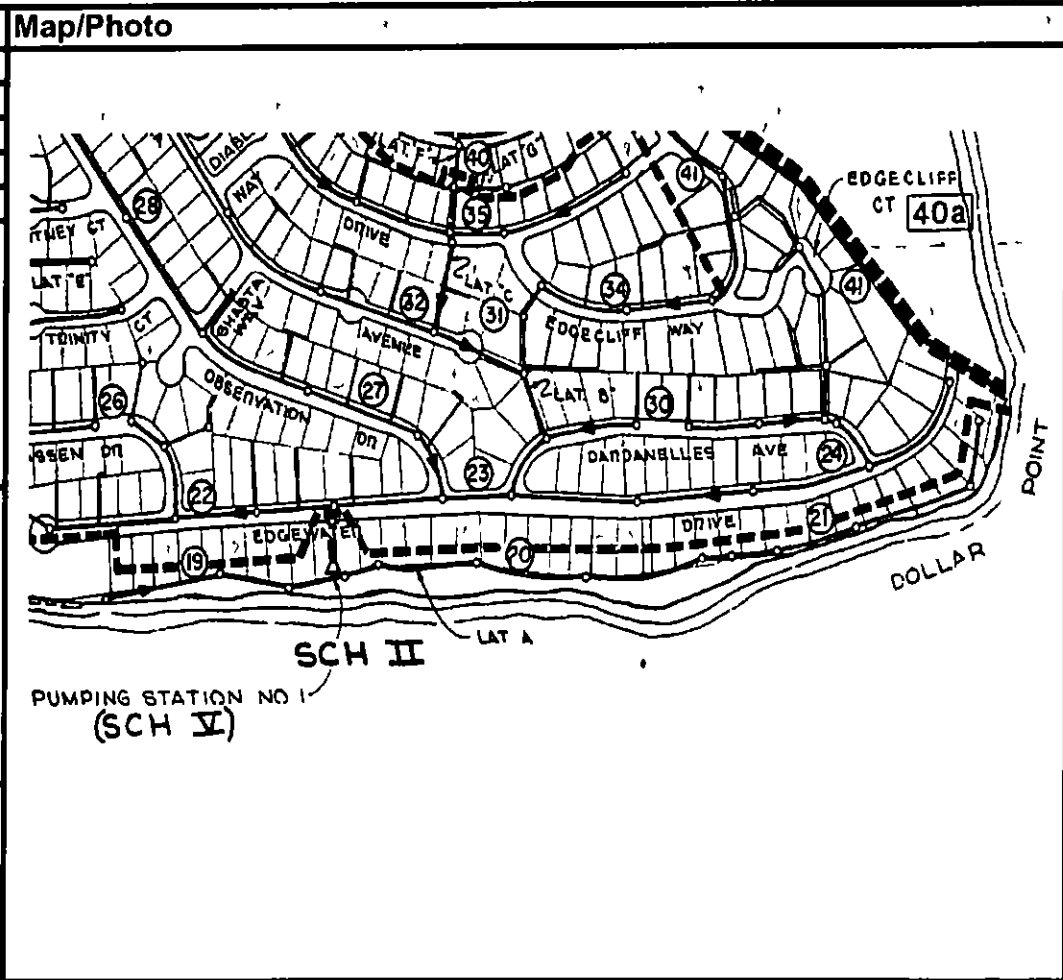
This work will consist of studying and evaluating the condition of the existing "Lateral A" sewer collection line located along the shoreline of Lake Tahoe, developing and implementing a solution to replace, repair or protect the existing line as conditions dictate

Justification or Significance of Improvement

The existing "Lateral A" sewer collection line is an aging line located in the lakeshore and is shallow and vulnerable to damage. The project will help avoid any contamination of the area due to failing of the sewer line

Justification Data

| | |
|------------------------|----------------|
| Asset Category | SEWER |
| Asset Type | Collection |
| Project Type | Rehabilitation |
| Justification Category | Safety |
| Facility Age (Life) | 43(40) |



Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|-------------|-------------|-------------|------------|
| Preliminary | | | | | | \$ - |
| Design | | | \$ 166,040 | | | \$ 166,040 |
| Construction | | | | \$ 736,320 | | \$ 736,320 |
| Total Project Costs | \$ - | \$ - | \$ 166,040 | \$ 736,320 | \$ - | \$ 902,360 |
| Funding Source(s) | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ - | \$ 166,040 | \$ 736,320 | \$ - | \$ 902,360 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | Mar-11 |
| Bid Construction | Mar-12 |
| Start Construction | May-12 |
| Complete Construction | Oct-12 |

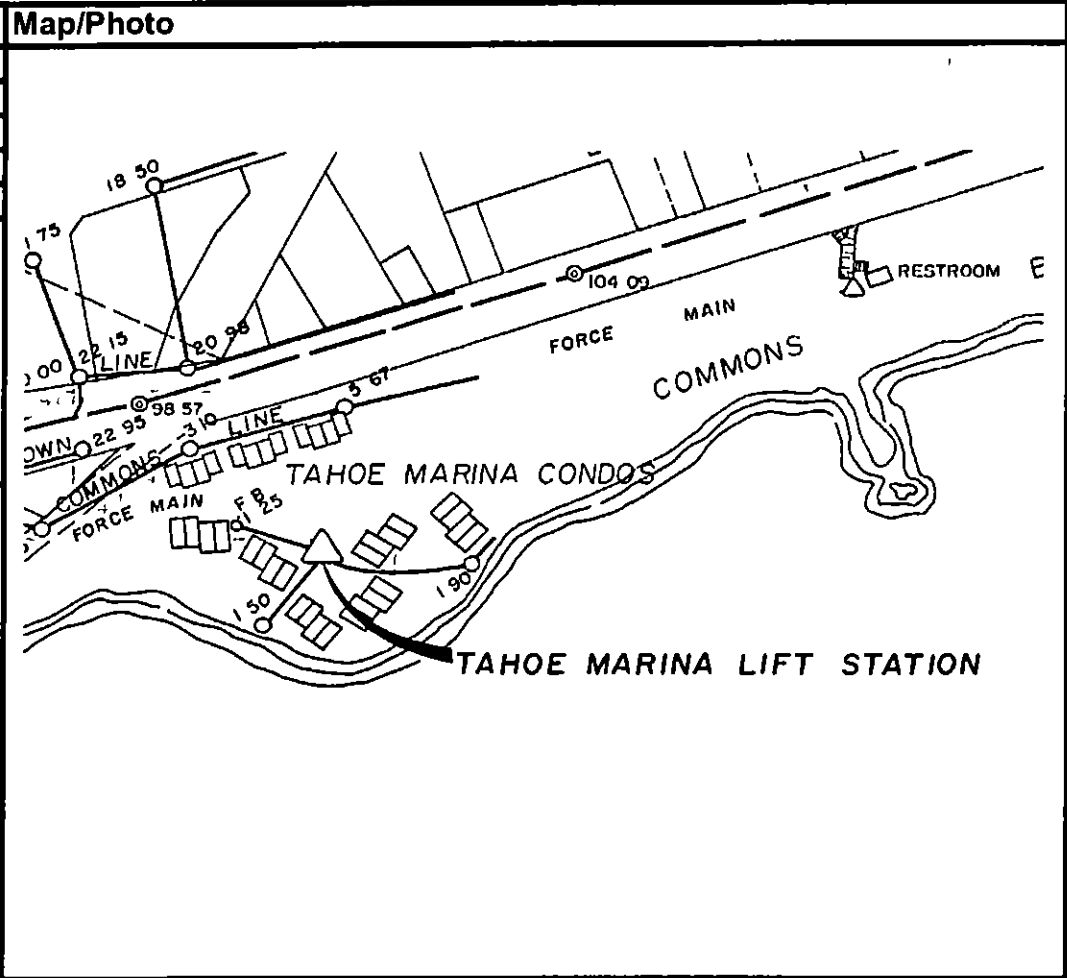
| | |
|--------------------------|---------------------|
| P/N | |
| Project Title | Marina Backup Power |
| Project Manager | Tony Lalotis |
| Current Phase | PLANNING |
| Budget Location | CAPITAL - SEWER |
| Design Consultant | TBD |
| Const Contractor | TBD |

Project Description
 This work consists of installing a backup generator at the Tahoe Marina Pump Station

Justification or Significance of Improvement
 During power outages, Utilities crews must provide portable power to the Tahoe Marina Pump Station. The pump station is approximately 250' away from the nearest driveway where a portable generator can be staged. This project will eliminate the need to string 250' of high voltage cable in order to pump down the station and will provide immediate power during outages.

Justification Data

| | |
|------------------------|-------------------|
| Asset Category | SEWER |
| Asset Type | Transmission |
| Project Type | Upgrade |
| Justification Category | Redundancy/Safety |
| Facility Age (Life) | |



Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|-------------|-------------|-------------|-----------|
| Preliminary Design | | | | | | \$ - |
| Design & Construction | | | \$ 30,000 | | | \$ 30,000 |
| Total Project Cost | \$ - | \$ - | \$ 30,000 | \$ - | \$ - | \$ 30,000 |
| Funding Source(s) | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ - | \$ 30,000 | \$ - | \$ - | \$ 30,000 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | Feb-11 |
| Bid Construction | Mar-11 |
| Start Construction | Sep-11 |
| Complete Construction | Nov-11 |

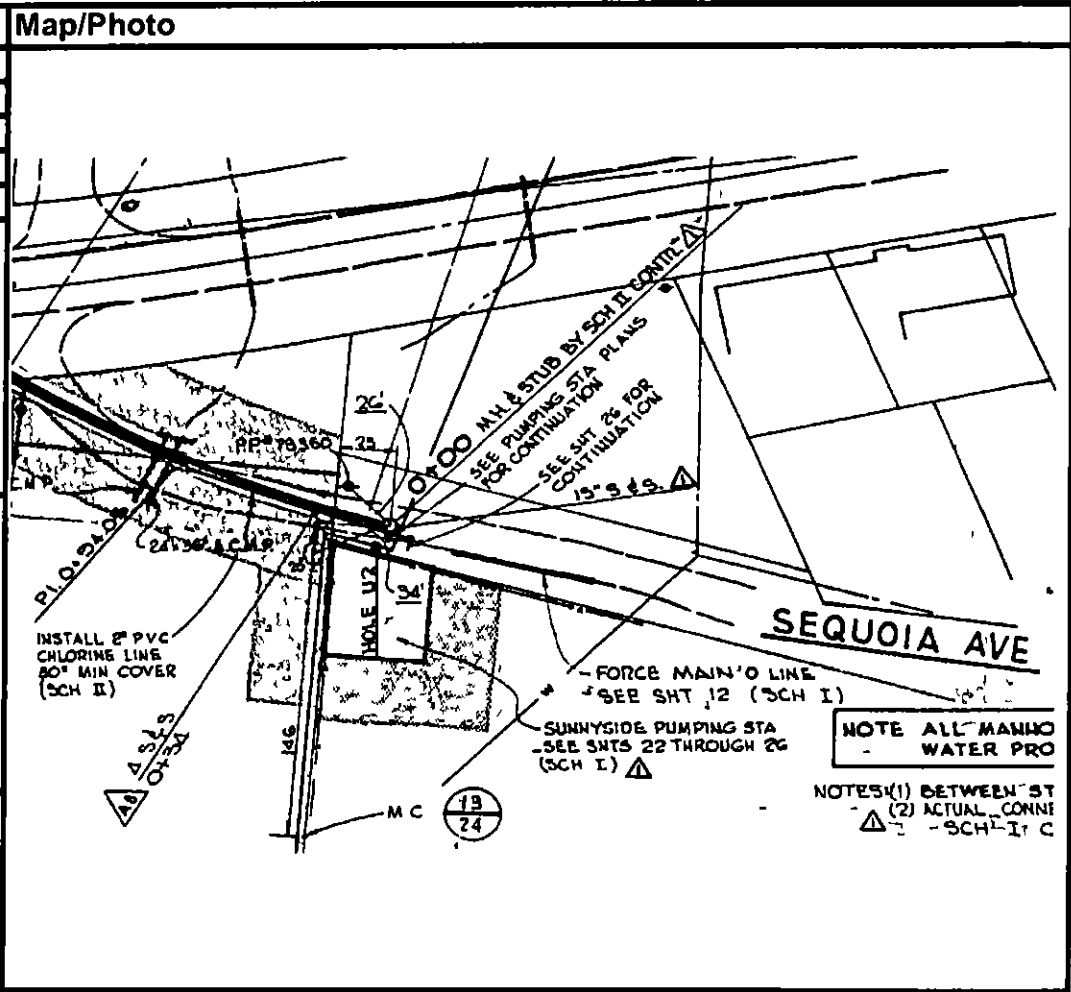
| | |
|--------------------------|-----------------------------------|
| 8329 | P/N |
| Project Title | Sunnyside Pump & Control Upgrades |
| Project Manager | Tony Lalotis |
| Current Phase | DESIGN |
| Budget Location | CAPITAL - SEWER |
| Design Consultant | District and Pump Vendor |
| Const Contractor | TBD |

Project Description
 This work will consist of replacing two of the three existing pumps at the Sunnyside Pump Station with higher capacity pumps. The controls for the new pumps will also be replaced adding variable speed drives for each. This is the final phase of work for the Sunnyside Pump Station identified by a capacity study performed after the 1997 flood.

Justification or Significance of Improvement
 During the 1997 flood, the Sunnyside Pump Station was a bottleneck in the ability to move wet weather flows from the west shore. Phase One of the Sunnyside project was the installation of a parallel 16" force main, completed in 1998. Phase Two, was the installation of a larger generator, completed in 2005. The final phase, this project, will complete the capacity enhancements for the Sunnyside Station.

Justification Data

| | |
|------------------------|--------------|
| Asset Category | SEWER |
| Asset Type | Transmission |
| Project Type | Upgrade |
| Justification Category | Capacity |
| Facility Age (Life) | |



Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|------------------|------------------|-------------|-------------|------------------|
| Preliminary Design | | | | | | \$ - |
| Design & Construction | | \$ 25,000 | \$ 25,000 | | | \$ 50,000 |
| Total Project Costs | \$ - | \$ 25,000 | \$ 25,000 | \$ - | \$ - | \$ 50,000 |
| Funding Source(s) | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ 25,000 | \$ 25,000 | \$ - | \$ - | \$ 50,000 |

Project Schedule

| | |
|-----------------------|-------------|
| Begin Design | In Progress |
| Bid Construction | NA |
| Start Construction | Oct-11 |
| Complete Construction | Nov-11 |

| | |
|--------------------------|-----------------------------------|
| | P/N |
| Project Title | Blackwood Pump & Control Upgrades |
| Project Manager | Tony Lalotis |
| Current Phase | DESIGN |
| Budget Location | CAPITAL - SEWER |
| Design Consultant | District and Pump Vendor |
| Const Contractor | District |

Project Description

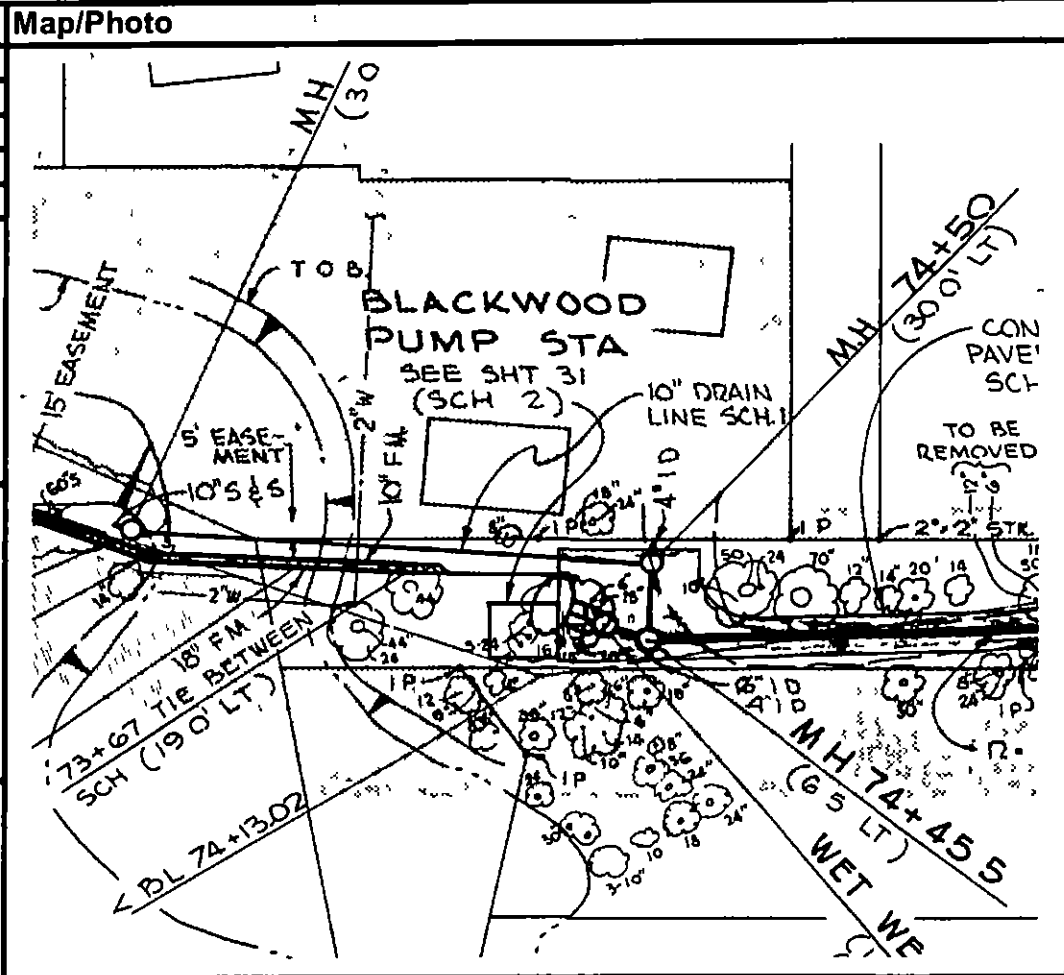
This project will consist of installing a third pump at the Blackwood Sewer Pump Station. The project will also include the installation of new variable speed drives for each pump.

Justification or Significance of Improvement

This station was originally designed for three pumps but only two were installed. Although the current pumps have adequate capacity, it is lacking in industry standard firm capacity (capacity with largest pump out of service). The third pump will add proper firm capacity, and the addition of speed drives will enhance controls, reliability and energy efficiency of the pumps.

Justification Data

| | |
|------------------------|--------------|
| Asset Category | SEWER |
| Asset Type | Transmission |
| Project Type | Upgrade |
| Justification Category | Redundancy |
| Facility Age (Life) | |



Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|-------------|-------------|-------------|-----------|
| Preliminary | | | | | | \$ - |
| Design | | | | | | \$ - |
| Design & Construction | | | \$ 30,000 | | | \$ 30,000 |
| Total Project Costs | \$ - | \$ - | \$ 30,000 | \$ - | \$ - | \$ 30,000 |
| Funding Source(s) | | | | | | \$ - |
| Nat Capital Expenditure | \$ - | \$ - | \$ 30,000 | \$ - | \$ - | \$ 30,000 |

Project Schedule

| | |
|-----------------------|--------|
| Begin Design | Feb-11 |
| Bid Construction | NA |
| Start Construction | May-11 |
| Complete Construction | Oct-11 |

| | |
|--------------------------|--------------------------------|
| | P/N |
| Project Title | Madden Pump & Control Upgrades |
| Project Manager | Tony Lahotis |
| Current Phase | DESIGN |
| Budget Location | CAPITAL - SEWER |
| Design Consultant | District |
| Const Contractor | District |

Project Description

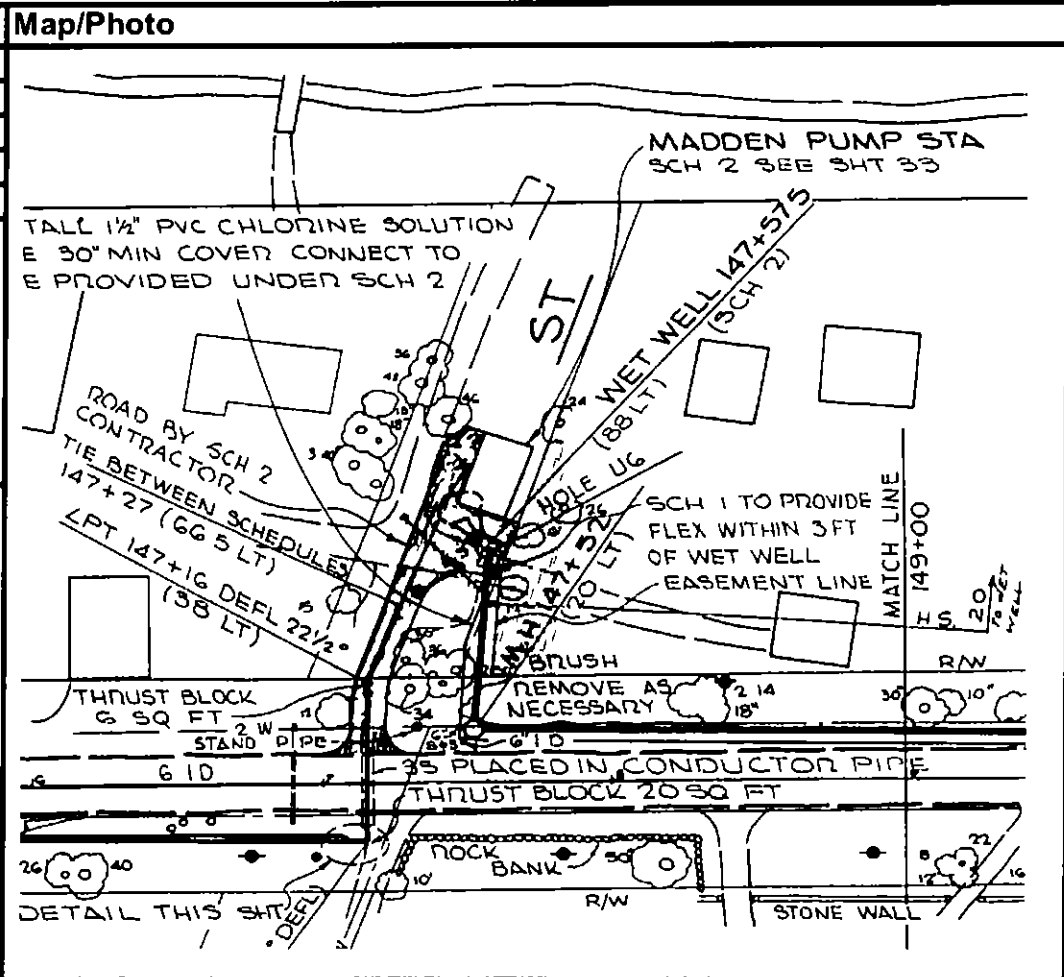
This project will consist of installing a third pump at the Madden Sewer Pump Station. The project will also include the installation of new variable speed drives for each pump.

Justification or Significance of Improvement

This station was originally designed for three pumps but only two were installed. Although the current pumps have adequate capacity, it is lacking in industry standard firm capacity (capacity with largest pump out of service). The third pump will add proper firm capacity, and the addition of speed drives will enhance controls, reliability, and energy efficiency of the pumps.

Justification Data

| | |
|------------------------|--------------|
| Asset Category | SEWER |
| Asset Type | Transmission |
| Project Type | Upgrade |
| Justification Category | Redundancy |
| Facility Age (Life) | |



Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|------------------|-------------|-------------|------------------|
| Preliminary | | | | | | \$ - |
| Design | | | | | | \$ - |
| Design & Construction | | | \$ 30,000 | | | \$ 30,000 |
| Total Project Costs | \$ | \$ - | \$ 30,000 | \$ | \$ - | \$ 30,000 |
| Funding Source(s) | | | | | | \$ - |
| Net Capital Expenditure | \$ | \$ - | \$ 30,000 | \$ | \$ | \$ 30,000 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | Feb-11 |
| Bid Construction | NA |
| Start Construction | May-11 |
| Complete Construction | Oct-11 |

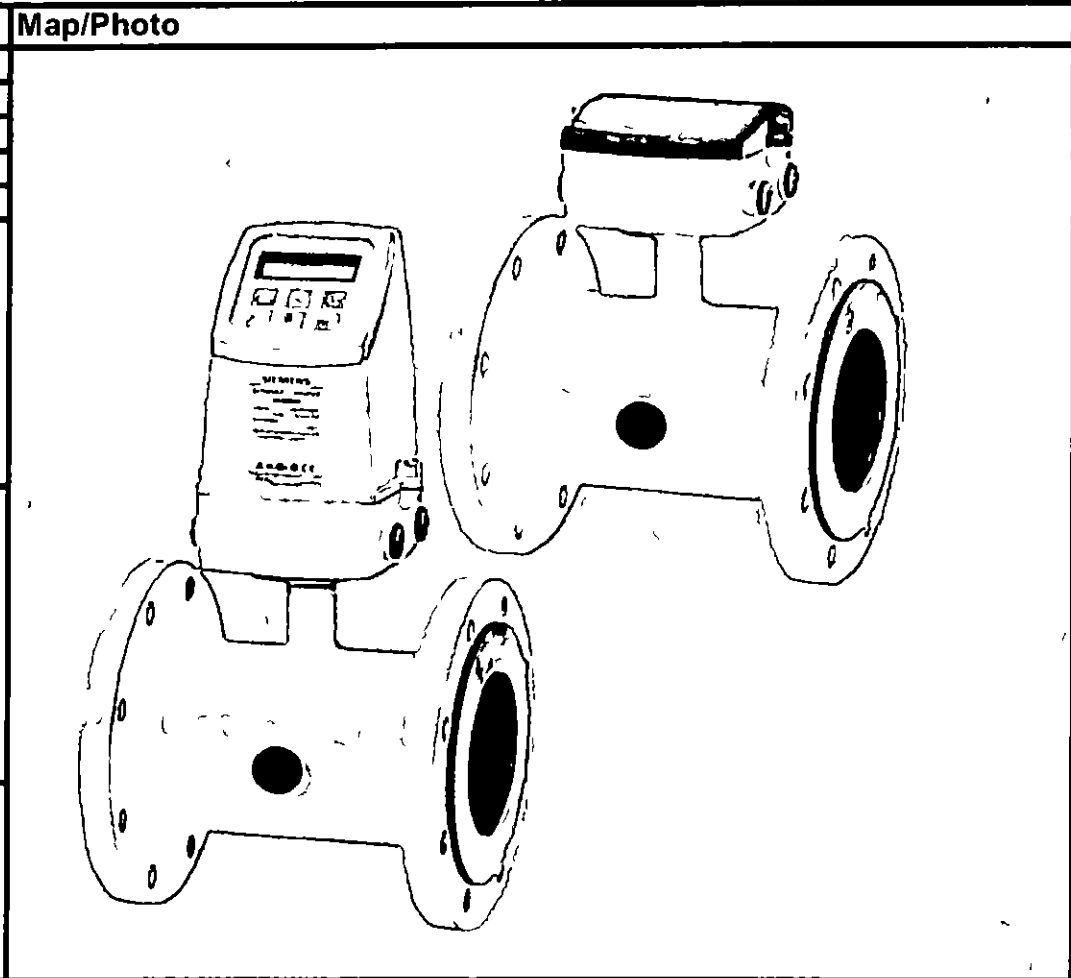
| | |
|--------------------------|--------------------------|
| | P/N |
| Project Title | Pump Station Flow Meters |
| Project Manager | Tony Lalotis |
| Current Phase | DESIGN |
| Budget Location | CAPITAL - SEWER |
| Design Consultant | District |
| Const Contractor | District |

Project Description
 Installation of magnetic flow meters at all sewer pump stations

Justification or Significance of Improvement
 Accurate and reliable flow rate and volume measurements are all vital aspects of sewer pump station and collection system best management practices. It will allow early warning of pending pump clogging or failures, provide daily flow volume measurements to establish baselines and identify excess infiltration or inflow and allow operators to monitor pump and impeller wear on a statistical basis.

Justification Data

| | |
|------------------------|--------------|
| Asset Category | SEWER |
| Asset Type | Transmission |
| Project Type | Replace |
| Justification Category | BMP |
| Facility Age (Life) | |



Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|-------------|-------------|-------------|------------|
| Preliminary | | | | | | \$ - |
| Design | | | | | | \$ - |
| Design & Construction | | \$ 60,000 | \$ 90,000 | | | \$ 150,000 |
| Total Project Costs | \$ - | \$ 60,000 | \$ 90,000 | \$ - | \$ - | \$ 150,000 |
| Funding Source(s) | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ 60,000 | \$ 90,000 | \$ - | \$ - | \$ 150,000 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | NA |
| Bid Construction | NA |
| Start Construction | Dec-10 |
| Complete Construction | Dec-11 |

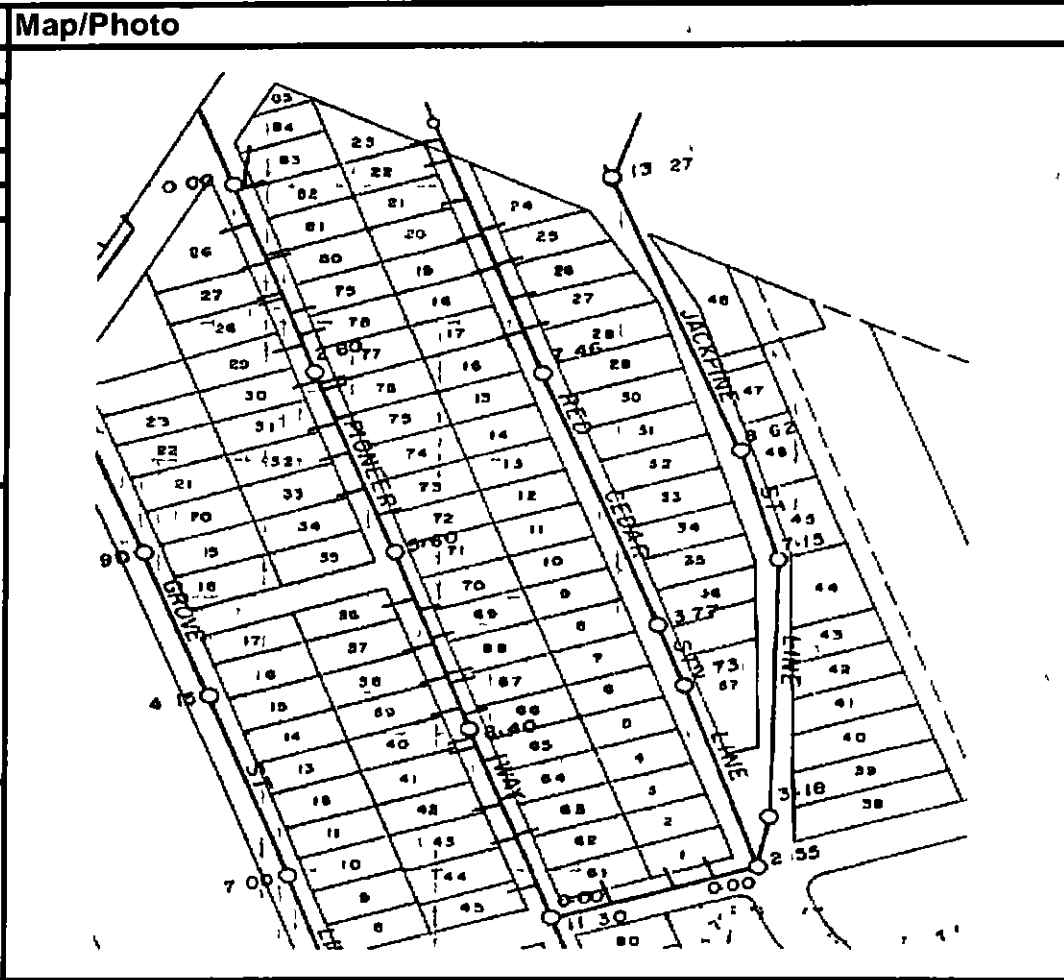
| | |
|--------------------------|--|
| | P/N |
| Project Title | Jackpine Street Sewer Line Replacement |
| Project Manager | Matt Homolka |
| Current Phase | PLANNING |
| Budget Location | CAPITAL - SEWER |
| Design Consultant | TBD |
| Const Contractor | TBD |

Project Description
 This work will consist of the replacement or rehabilitation of approximately 1,300 feet of sewer pipeline as well as 5 new manholes along Jackpine Street in Tahoe City

Justification or Significance of Improvement
 The existing sewer collection system located in Jackpine Street is nearing 60 years old and has reached the end of its expected service life

Justification Data

| | |
|------------------------|------------|
| Asset Category | SEWER |
| Asset Type | Collection |
| Project Type | Replace |
| Justification Category | Safety |
| Facility Age (Life) | 58 (40) |



Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|------------------|-------------------|-------------|-------------------|
| Preliminary | | | | | | \$ - |
| Design | | | \$ 40,200 | | | \$ 40,200 |
| Construction | | | | \$ 237,180 | | \$ 237,180 |
| Total Project Coste | \$ - | \$ - | \$ 40,200 | \$ 237,180 | \$ - | \$ 277,380 |
| Funding Source(e) | | | | | | \$ - |
| Net Cepltel Expenditure | \$ - | \$ - | \$ 40,200 | \$ 237,180 | \$ - | \$ 277,380 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | Mar-11 |
| Bid Construction | Mar-12 |
| Start Construction | May-12 |
| Complete Construction | Oct-12 |

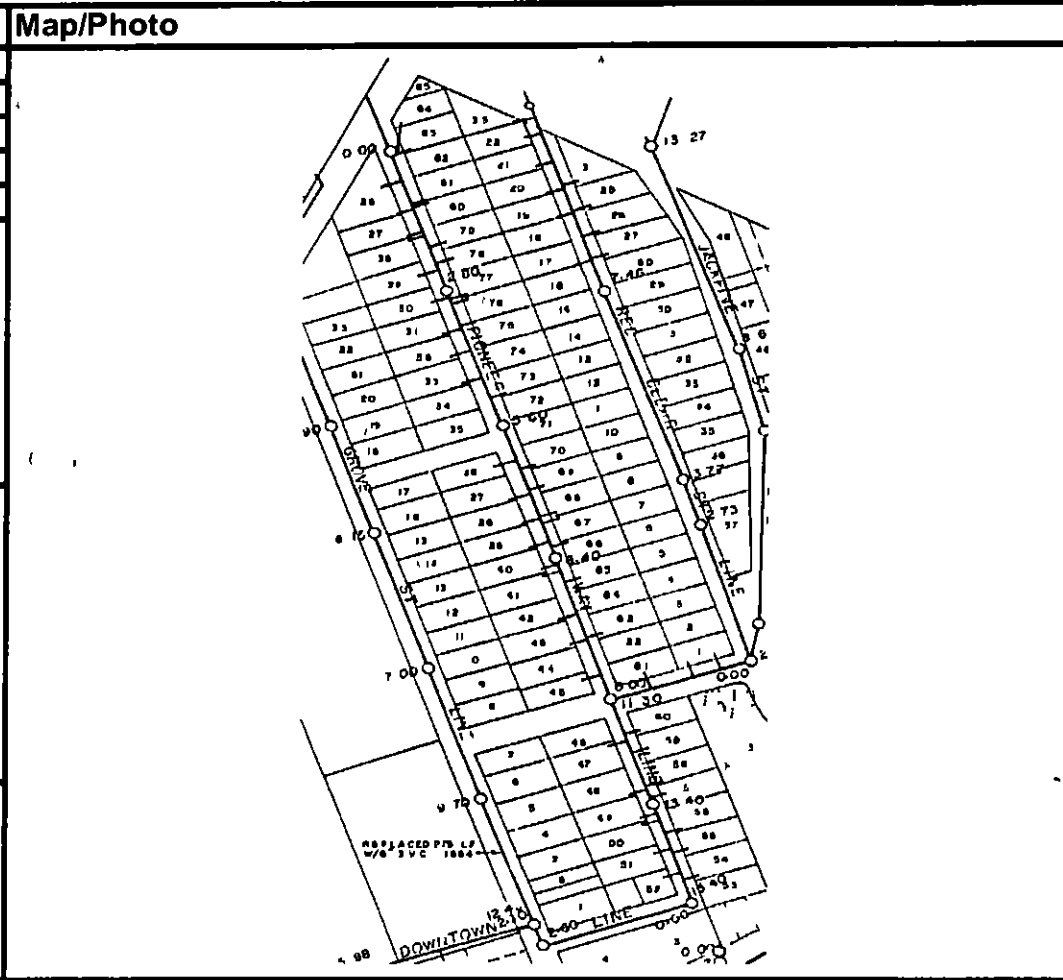
| | |
|--------------------------|--------------------------------------|
| 8315 | P/N |
| Project Title | Pioneer Drive Sewer Line Replacement |
| Project Manager | Matt Homolka |
| Current Phase | PLANNING |
| Budget Location | CAPITAL - SEWER |
| Design Consultant | TBD |
| Const Contractor | TBD |

Project Description
 This work will consist of the replacement or rehabilitation of approximately 1,500 feet of sewer pipeline as well as 7 new manholes along Pioneer Drive in Tahoe City

Justification or Significance of Improvement
 The existing sewer collection system located in Pioneer Drive is nearing 60 years old and has reached the end of its expected service life

Justification Data

| | |
|------------------------|------------|
| Asset Category | SEWER |
| Asset Type | Collection |
| Project Type | Replace |
| Justification Category | Safety |
| Facility Age (Life) | 58 (40) |



Project Costs

| Phasa | Pra 2010 Actual | 2010 Projectad | 2011 Budgat | 2012 Budgat | 2013 Budgat | Total |
|----------------------------|-----------------|----------------|------------------|-------------------|-------------|-------------------|
| Preliminary | | | | | | \$ - |
| Design | | | \$ 62,400 | | | \$ 62,400 |
| Construction | | | | \$ 368,160 | | \$ 368,160 |
| Total Project Costs | \$ - | \$ - | \$ 62,400 | \$ 368,160 | \$ - | \$ 430,560 |
| Funding Sourca(a) | | | | | | \$ |
| Nat Capital Expanadtura | \$ - | \$ - | \$ 62,400 | \$ 368,160 | \$ - | \$ 430,560 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | Mar-11 |
| Bld Construction | Mar-12 |
| Start Construction | May-12 |
| Complete Construction | Oct-12 |

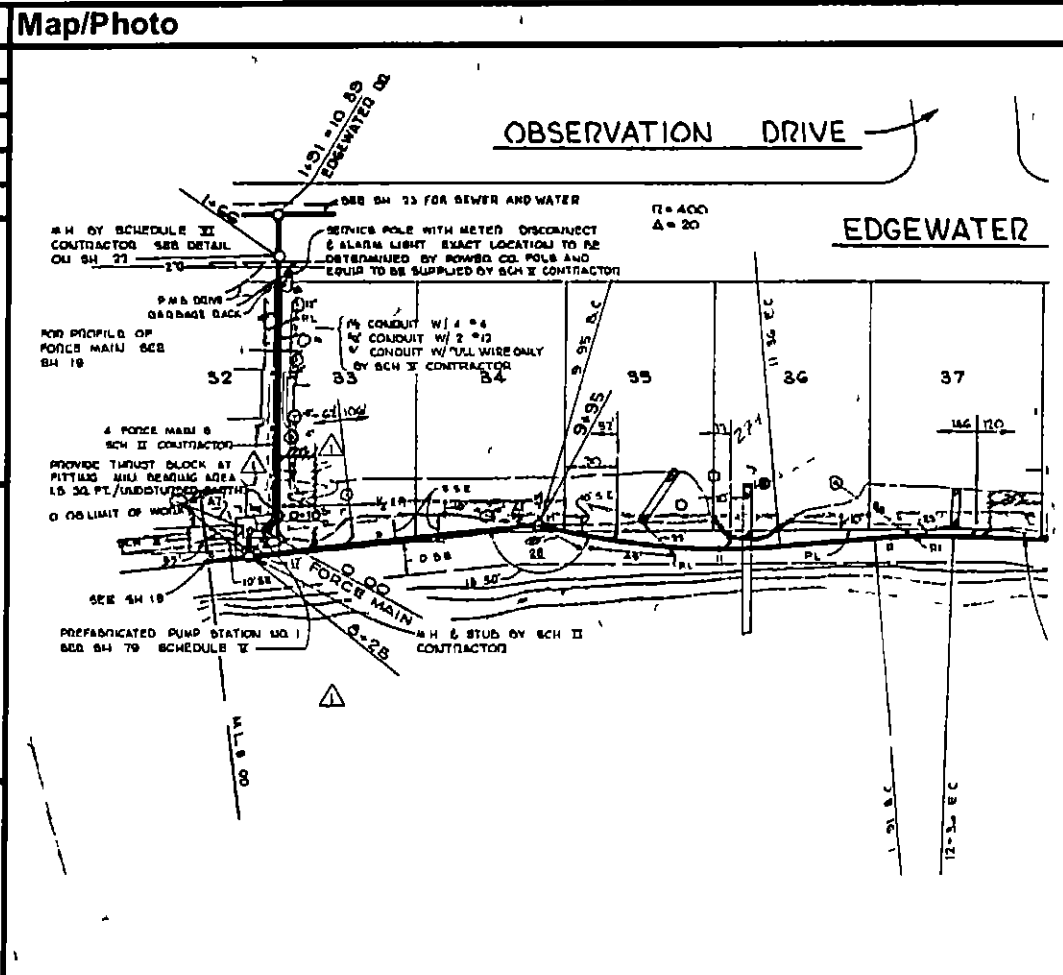
| | |
|--------------------------|-----------------------------------|
| | P/N |
| Project Title | Dollar 1 (Edgewater) Backup Power |
| Project Manager | Tony Lalotis |
| Current Phase | PLANNING |
| Budget Location | CAPITAL - SEWER |
| Design Consultant | TBD |
| Const Contractor | TBD |

Project Description
 This work consists of installing a backup generator at the Dollar Edgewater Sewer Pump Station

Justification or Significance of Improvement
 This project will provide permanent backup power to a lakefront sewer pump station which has very little storage capacity. Storage capacity is likely never to be increased since it would require additional facilities in the shore zone of Lake Tahoe. Providing backup power is the most efficient way to increase redundancy and reliability for this pump station.

Justification Data

| | |
|------------------------|-----------------------|
| Asset Category | SEWER |
| Asset Type | Transmission |
| Project Type | Upgrade |
| Justification Category | Redundancy/SSO Preven |
| Facility Age (Life) | |



Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|-------------|-------------|-------------|-----------|
| Preliminary | | | | | | \$ - |
| Design | | | | | | \$ - |
| Design & Construction | | | \$ 25,000 | | | \$ 25,000 |
| Total Project Costs | \$ - | \$ - | \$ 25,000 | \$ - | \$ - | \$ 25,000 |
| Funding Source(s) | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ - | \$ 25,000 | \$ - | \$ - | \$ 25,000 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | Feb-11 |
| Bid Construction | Mar-11 |
| Start Construction | Sep-11 |
| Complete Construction | Nov-11 |

| | |
|--------------------------|---|
| | P/N |
| Project Title | Emergency Bypass Facilities (Pump Stations) |
| Project Manager | Matt Homolka/Tony Lalots |
| Current Phase | PLANNING |
| Budget Location | CAPITAL - SEWER |
| Design Consultant | TBD |
| Const Contractor | TBD |

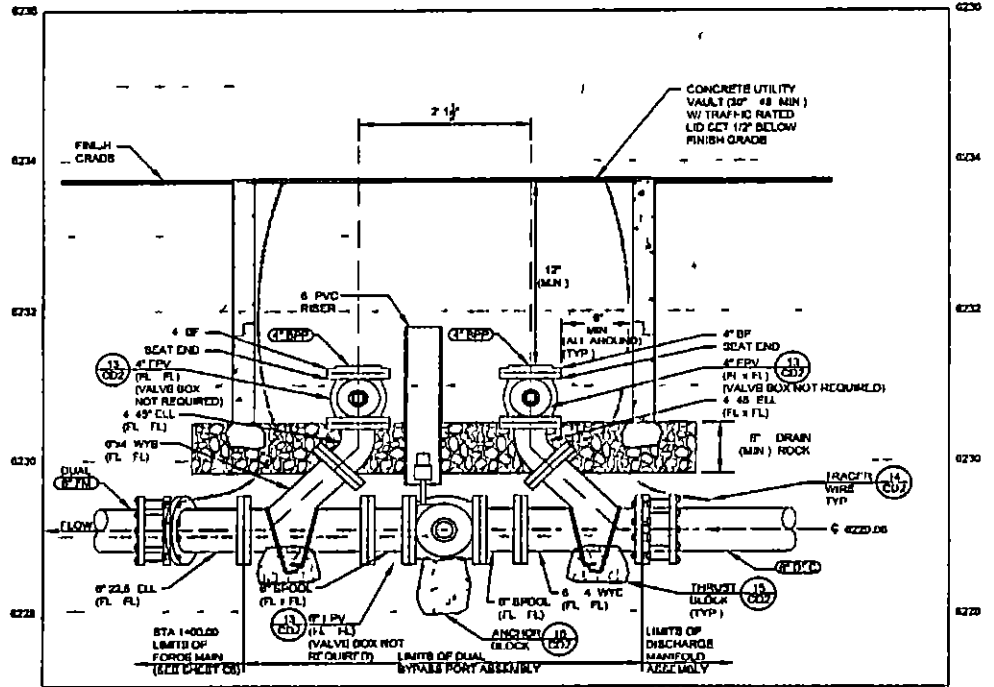
Project Description
 This work will consist of installing bypass facilities at existing District Sewer Pump Stations

Justification or Significance of Improvement
 A sewer pump station or force main failure often requires sewage flow to be bypassed into trucks or to the nearest gravity outside of the pump station basin. Timing and ease of bypass are critical to achieving a bypass without spilling sewage. These facilities will allow District personnel to bypass a sewer pump station quicker and more effectively.

Justification Data

| | |
|------------------------|-----------------------|
| Asset Category | SEWER |
| Asset Type | Transmission |
| Project Type | Upgrade |
| Justification Category | Redundancy/SSO Preven |
| Facility Age (Life) | |

Map/Photo



H DUAL BYPASS PORT DETAIL

Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|------------------|-------------------|-------------|-------------------|
| Preliminary | | | | | | \$ - |
| Design | | | \$ 37,000 | | | \$ 37,000 |
| Construction | | | | \$ 430,464 | | \$ 430,464 |
| Total Project Costs | \$ - | \$ - | \$ 37,000 | \$ 430,464 | \$ - | \$ 467,464 |
| Funding Source(s) | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ - | \$ 37,000 | \$ 430,464 | \$ - | \$ 467,464 |

Project Schedule

| | |
|------------------------------|--------|
| Begin Design | Jun-11 |
| Bid Construction | Mar-12 |
| Start Construction | May-12 |
| Complete Construction | Nov-12 |

| | |
|--------------------------|---|
| P/N | |
| Project Title | Emergency Bypass Facilities (Force Mains) |
| Project Manager | Matt Homolka/Tony Lalotis |
| Current Phase | PLANNING |
| Budget Location | CAPITAL - SEWER |
| Design Consultant | TBD |
| Const Contractor | TBD |

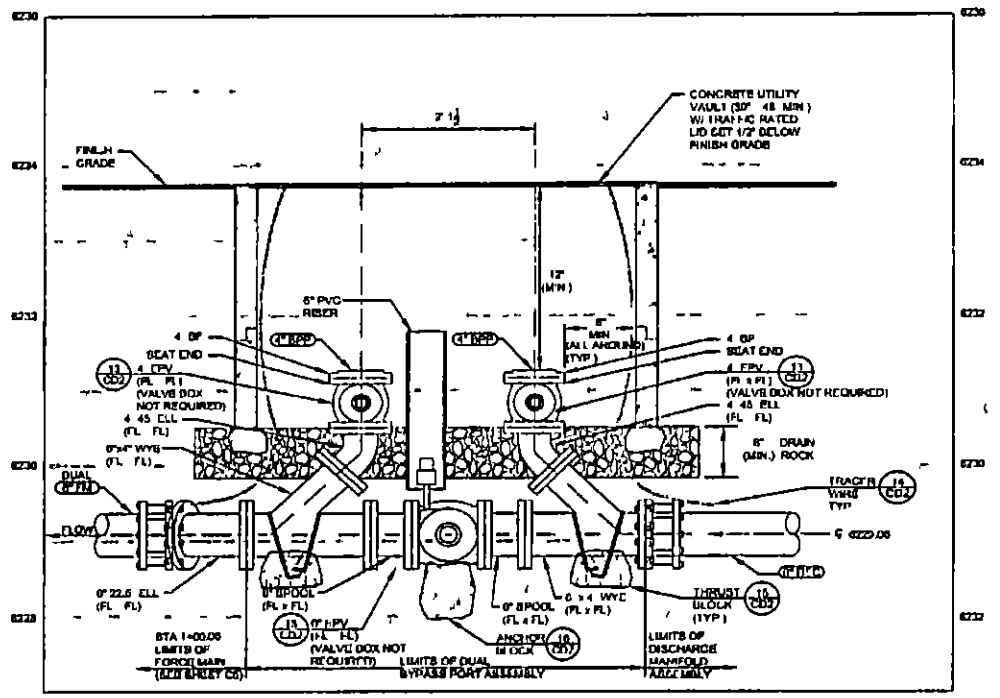
Project Description
 This work will consist of installing intermediate bypass facilities at existing District Sewer Force Mains

Justification or Significance of Improvement
 Due to the excessive length of some of the District sewer force mains, longer term bypassing is very tedious and risky. Adding intermediate bypass locations on lengthy force mains will allow efficient bypass during repairs to force mains should a failure occur.

Justification Data

| | |
|------------------------|-----------------------|
| Asset Category | SEWER |
| Asset Type | Transmission |
| Project Type | Upgrade |
| Justification Category | Redundancy/SSO Preven |
| Facility Age (Life) | 60 |

Map/Photo



H DUAL BYPASS PORT DETAIL

Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|----------------------------|-----------------|----------------|------------------|-------------------|-------------|-------------------|
| Preliminary | | | | | | \$ - |
| Design | | | \$ 14,500 | | | \$ 14,500 |
| Construction | | | | \$ 130,272 | | \$ 130,272 |
| Total Project Costs | \$ - | \$ - | \$ 14,500 | \$ 130,272 | \$ - | \$ 144,772 |

Project Schedule

| | |
|-----------------------|--------|
| Begin Design | May-11 |
| Bid Construction | Mar-12 |
| Start Construction | Jun-12 |
| Complete Construction | Nov-12 |

Funding Source(s)

| | | | | | | |
|-------------------------|------|------|-----------|------------|------|------------|
| Net Capital Expenditure | \$ - | \$ - | \$ 14,500 | \$ 130,272 | \$ - | \$ 144,772 |
|-------------------------|------|------|-----------|------------|------|------------|

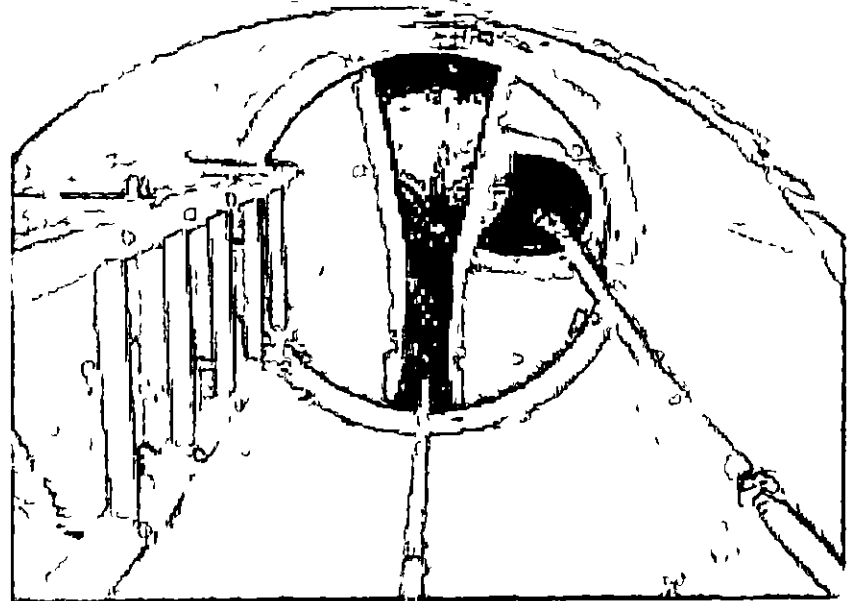
| | |
|-------------------|---------------------------|
| Project Title | Metering Manholes |
| Project Manager | Matt Homolka/Tony Lallois |
| Current Phase | PLANNING |
| Budget Location | CAPITAL - SEWER |
| Design Consultant | TBD |
| Const Contractor | TBD |

Project Description
 This work will consist of installing new or replacing existing manholes fitted with flow measurement equipment to measure gravity sewer flow rates and volumes

Justification or Significance of Improvement
 This project will begin to better capture collection system data and create baseline sewer flow data for specific gravity sewer flow basins. It will allow the District to focus sewer line testing, repair and rehabilitation on the areas showing higher impacts from wet weather and infiltration and inflow. Use of this equipment and data is considered a best management practice in the industry.

Justification Data

| | |
|------------------------|------------|
| Asset Category | SEWER |
| Asset Type | Collection |
| Project Type | Upgrade |
| Justification Category | BMP |
| Facility Age (Life) | 40+ (40) |



Map/Photo

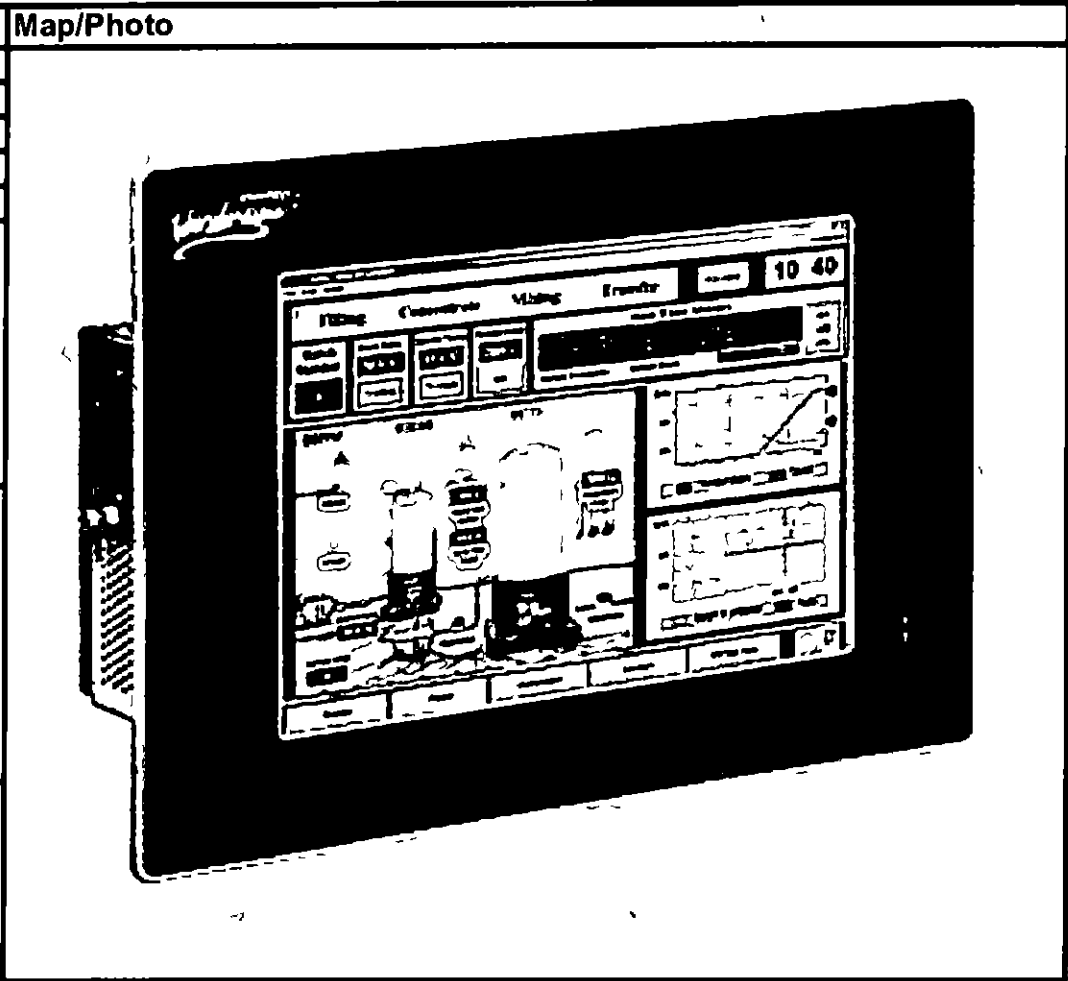
Project Costs

| Phase | Pre 2010 | 2010 | 2011 | 2012 | 2013 | Total |
|-------------------------|----------|-----------|-----------|-----------|------------|------------|
| Preliminary | Actual | Projected | Budget | Budget | Budget | |
| Design | | | \$ 10 800 | | | \$ 10 800 |
| Construction | | | | \$ 64 800 | \$ 637 200 | \$ 712,800 |
| Total Project Costs | \$ - | \$ - | \$ 10,800 | \$ 64,800 | \$ 637,200 | \$ 712,800 |
| Funding Source(s) | \$ - | \$ - | \$ 10,800 | \$ 64,800 | \$ 637,200 | \$ 712,800 |
| Net Capital Expenditure | \$ - | \$ - | \$ 10,800 | \$ 64,800 | \$ 637,200 | \$ 712,800 |

Project Schedule

| | |
|-----------------------|--------|
| Begin Design | May-11 |
| Bid Construction | Mar-13 |
| Start Construction | May-13 |
| Complete Construction | Nov-13 |

| | |
|--|---------------------------------|
| | P/N |
| Project Title | Satellite Pump Station Controls |
| Project Manager | Matt Homolka/Tony Lalotis |
| Current Phase | PLANNING |
| Budget Location | CAPITAL - SEWER |
| Design Consultant | TBD |
| Const Contractor | TBD |
| Project Description | |
| This work consists of installing new controls and interfaces at the sewer satellite pump stations | |
| Justification or Significance of Improvement | |
| The current control technology in use at the satellite pump stations dates back to the 1960's. Although fairly reliable, it requires significant maintenance and ongoing component repair. Much more reliable and newer technology exists for controlling pumps and allowing an operator to view the status of a pump station locally. | |
| Justification Data | |
| Asset Category | SEWER |
| Asset Type | Transmission |
| Project Type | Replace |
| Justification Category | Redundancy/Reliability |
| Facility Age (Life) | 50 () |



| Project Costs | | | | | | |
|--------------------------------|-----------------|----------------|------------------|------------------|------------------|------------------|
| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
| Preliminary | | | | | | \$ - |
| Design | | | | | | \$ - |
| Design & Construction | | | \$ 24,000 | \$ 24,000 | \$ 24,000 | \$ 72,000 |
| Total Project Costs | \$ - | \$ - | \$ 24,000 | \$ 24,000 | \$ 24,000 | \$ 72,000 |
| Funding Source(s) | | | | | | |
| | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ - | \$ 24,000 | \$ 24,000 | \$ 24,000 | \$ 72,000 |

Project Schedule

Begin Design
 Bid Construction
 Start Construction
 Complete Construction

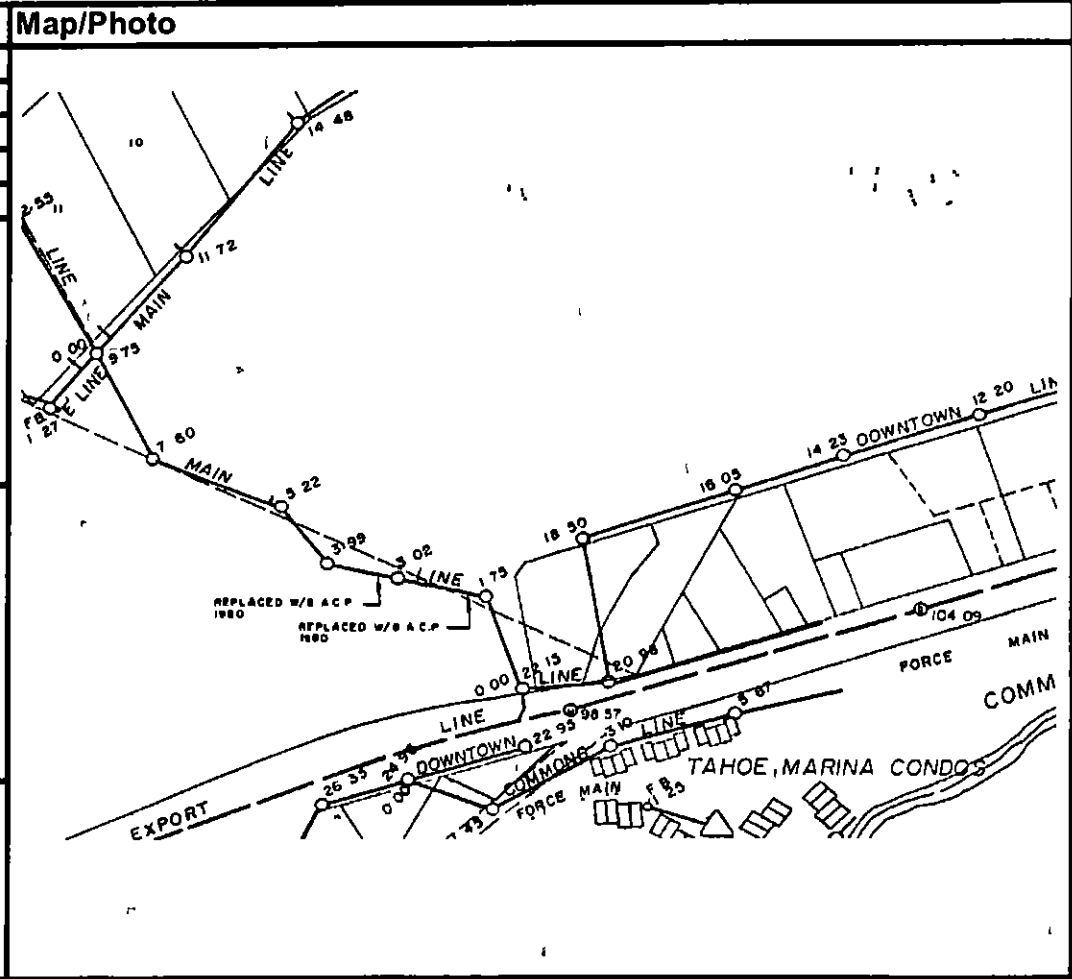
| | |
|--------------------------|------------------------------------|
| | P/N |
| Project Title | Golf Course Sewer Line Replacement |
| Project Manager | Matt Homolka |
| Current Phase | PLANNING |
| Budget Location | CAPITAL - SEWER |
| Design Consultant | TBD |
| Const Contractor | TBD |

Project Description
 This work will consist of the replacement of approximately 1,600 feet of sewer pipeline, 250 feet of sewer slipline and 7 new manholes

Justification or Significance of Improvement
 The existing sewer collection system is over 50 years old and has reached the end of its expected service life

Justification Data

| | |
|------------------------|------------|
| Asset Category | SEWER |
| Asset Type | Collection |
| Project Type | Replace |
| Justification Category | Safety |
| Facility Age (Life) | 52 (40) |



Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|-------------|-------------|-------------|------------|
| Preliminary | | | \$ 8,100 | | | \$ 8,100 |
| Design | | | | \$ 45,900 | | \$ 45,900 |
| Construction | | | | | \$ 318,600 | \$ 318,600 |
| Total Project Costs | \$ - | \$ - | \$ 8,100 | \$ 45,900 | \$ 318,600 | \$ 372,600 |
| Funding Source(s) | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ - | \$ 8,100 | \$ 45,900 | \$ 318,600 | \$ 372,600 |

Project Schedule

- Begin Design
- Bld Construction
- Start Construction
- Complete Construction

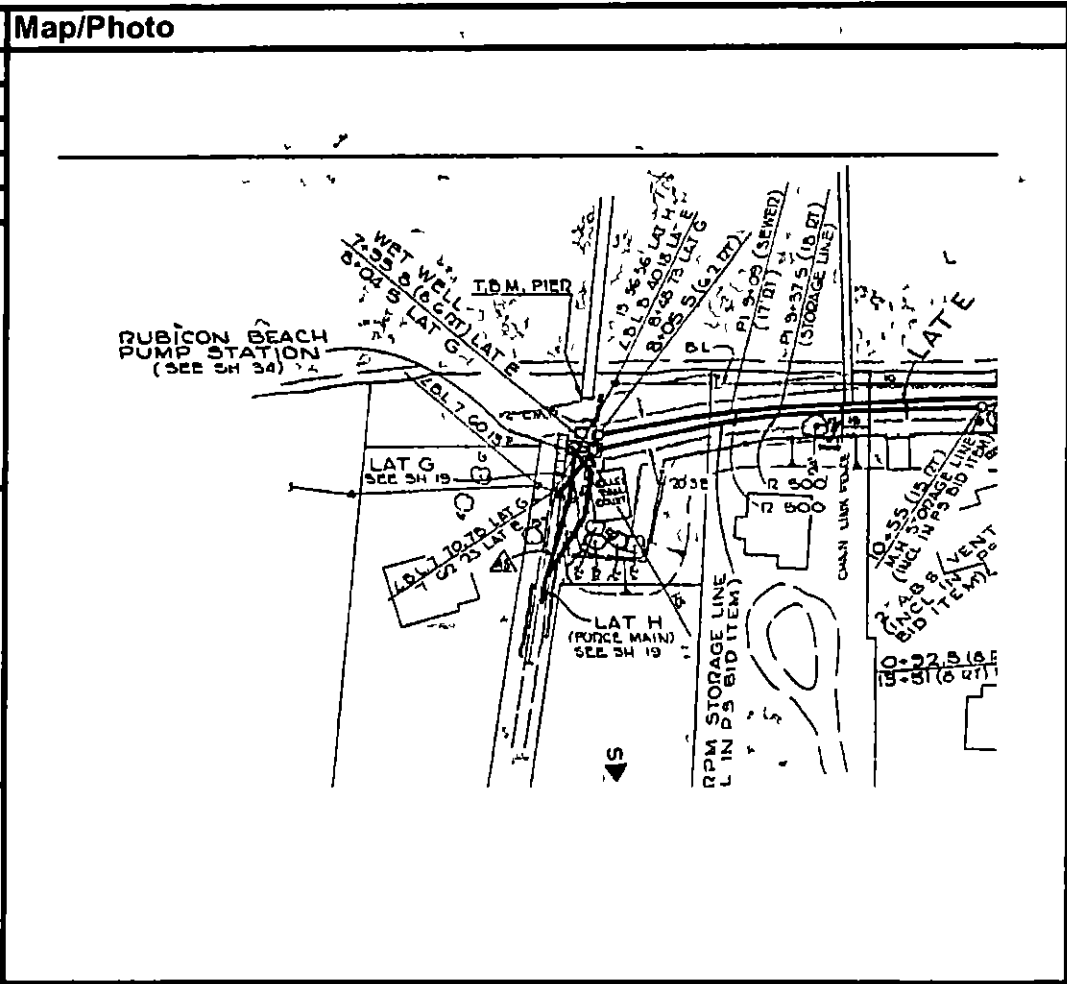
| | |
|--------------------------|---------------------------------|
| | P/N |
| Project Title | Rubicon Beach Corrosion Control |
| Project Manager | Tony Laiotis |
| Current Phase | PLANNING |
| Budget Location | CAPITAL - SEWER |
| Design Consultant | NA |
| Const Contractor | NA |

Project Description
 This work will consist of installing an impressed current corrosion control system at the Rubicon Beach Sewer Pump Station

Justification or Significance of Improvement
 Recent studies of corrosion potential at the Rubicon Beach station have indicated that the station could benefit from an impressed current corrosion control system. All but three of the District's existing sewer pump stations have these systems currently in use. The system protects all below grade metal structures from corrosion.

Justification Data

| | |
|------------------------|--------------|
| Asset Category | SEWER |
| Asset Type | Transmission |
| Project Type | Replace |
| Justification Category | BMP |
| Facility Age (Life) | NA |

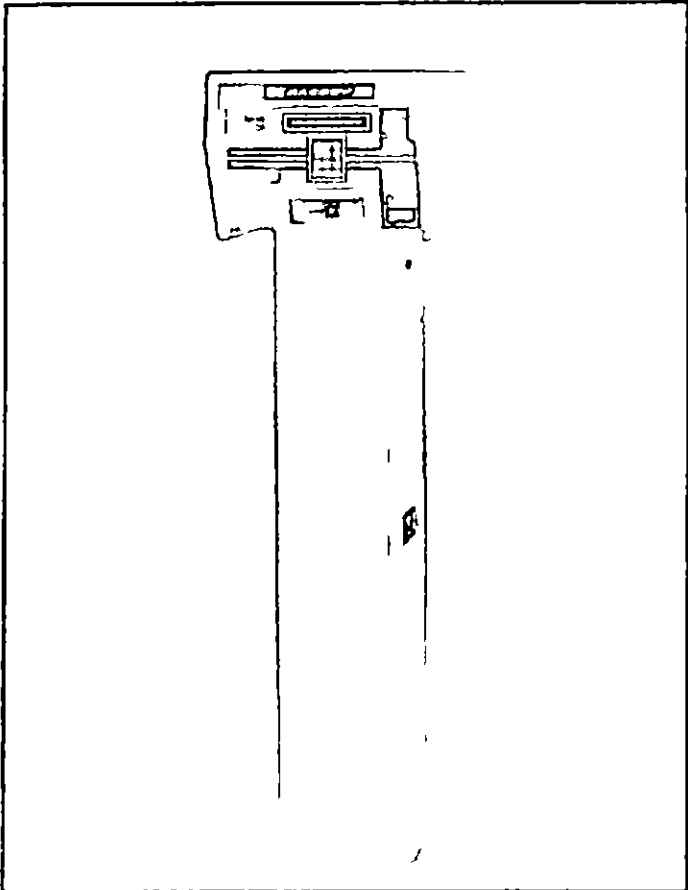


Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|------------------|-------------|-------------|------------------|
| Preliminary | | | | | | \$ - |
| Design | | | | | | \$ - |
| Construction | | | \$ 18,000 | | | \$ 18,000 |
| Total Project Costs | \$ - | \$ - | \$ 18,000 | \$ - | \$ - | \$ 18,000 |
| Funding Source(s) | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ - | \$ 18,000 | \$ - | \$ - | \$ 18,000 |

Project Schedule

| | |
|-----------------------|----------|
| Begin Design | Complete |
| Bid Construction | NA |
| Start Construction | May-12 |
| Complete Construction | Jun-12 |

| | | |
|--|---------------------|--|
| | P/N | |
| Project Title | Fuel System Upgrade | Map/Photo  |
| Project Manager | Tony Lalotis | |
| Current Phase | PLANNING | |
| Budget Location | CAPITAL - SEWER | |
| Design Consultant | NA | |
| Const Contractor | NA | |
| Project Description This project will consist of replacement of the fuel dispensing management system used by the District and Fire District | | |
| Justification or Significance of Improvement The current fuel dispensing management system is approximately 20 years old and has begun to have components fail. Replacement parts are becoming obsolete or expensive and the system is not expandable. Newer technology will allow the District to enhance security and tracking of fuel transactions and provide better accountability of who is fueling and which vehicle is being fueled. | | |
| Justification Data | | |
| Asset Category | SEWER | |
| Asset Type | Equipment | |
| Project Type | Upgrade | |
| Justification Category | Security | |
| Facility Age (Life) | 20 | |

| Project Costs | | | | | | |
|--------------------------------|-----------------|----------------|------------------|-------------|-------------|------------------|
| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
| Preliminary | | | | | | \$ - |
| Design | | | | | | \$ - |
| Purchase | | | \$ 16,000 | | | \$ 16,000 |
| Total Project Costs | \$ - | \$ - | \$ 16,000 | \$ - | \$ - | \$ 16,000 |
| Funding Source(s) | | | | | | |
| NTFPD | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ - | \$ 16,000 | \$ - | \$ - | \$ 16,000 |

| Project Schedule | |
|-----------------------|----|
| Begin Design | NA |
| Bid Construction | NA |
| Start Construction | NA |
| Complete Construction | NA |

| | | | |
|---|------------------------|---|------------------|
| | P/N | | |
| Project Title | | Fueling Station Replacement & Containment | Map/Photo |
| Project Manager | | Tony Lalotis | |
| Current Phase | | PLANNING | |
| Budget Location | | CAPITAL - SEWER | |
| Design Consultant | | TBD | |
| Const Contractor | | TBD | |
| Project Description | | | |
| <p>This work will consist of replacing the existing above ground 3000 gallon Diesel fuel storage tank with a 5000 gallon tank of similar construction. The work will also correct the improper installation of the existing 3000 gallon gasoline tank and provide any enhancements which may be required by regulatory authorities.</p> | | | |
| Justification or Significance of Improvement | | | |
| <p>The capacity of the existing 3000 gallon Diesel tank has been shown to be inadequate during long term power outages. The District ran out of Diesel fuel in 2005/6 during the floods due to generator fuel consumption District wide.</p> | | | |
| Justification Data | | | |
| Asset Category | SEWER | | |
| Asset Type | Equipment | | |
| Project Type | Upgrade | | |
| Justification Category | Redundancy/Reliability | | |
| Facility Age (Life) | NA | | |



| Project Costs | | | | | | |
|--------------------------------|-----------------|----------------|------------------|-------------|-------------|------------------|
| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
| Preliminary | | | | | | \$ - |
| Design | | | | | | \$ - |
| Construction | | | \$ 60,000 | | | \$ 60,000 |
| Total Project Costs | \$ - | \$ - | \$ 60,000 | \$ - | \$ - | \$ 60,000 |
| Funding Source(s) | | | | | | |
| | | | | | | \$ - |
| Net Capitel Expenditure | \$ - | \$ - | \$ 60,000 | \$ - | \$ - | \$ 60,000 |

| Project Schedule | |
|-----------------------|----|
| Begin Design | NA |
| Bld Construction | NA |
| Start Construction | NA |
| Complete Construction | NA |

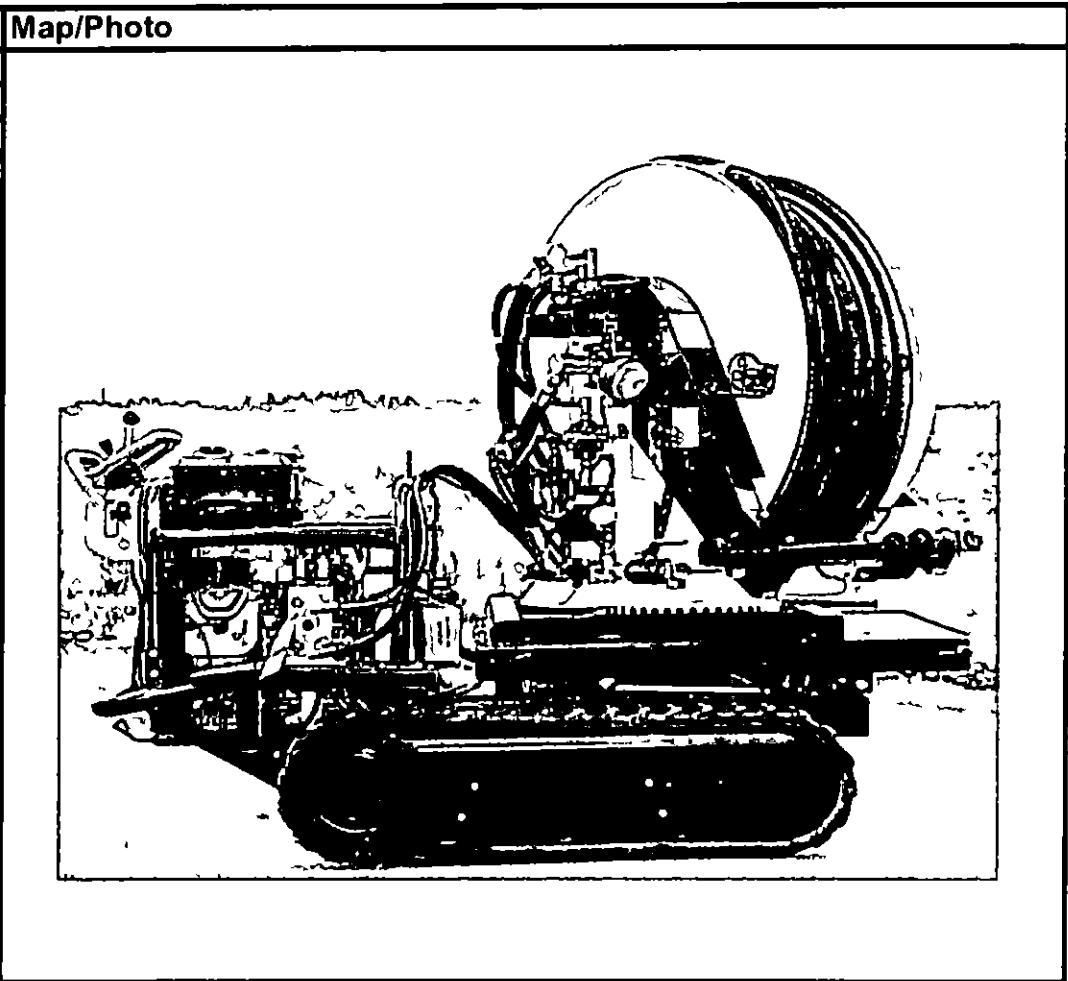
| | |
|--------------------------|--------------------------------|
| | P/N |
| Project Title | Easement Line Cleaning Machine |
| Project Manager | Tony Lalotis |
| Current Phase | PLANNING |
| Budget Location | CAPITAL - SEWER |
| Design Consultant | NA |
| Const Contractor | NA |

Project Description
 This project will consist of the purchase of an easement line cleaning machine

Justification or Significance of Improvement
 Many District sewer lines are located in areas inaccessible by our Vector's. This equipment will allow these lines to be hydro cleaned remotely using the Vector as a source of water and pressure.

Justification Data

| | |
|------------------------|--------------------|
| Asset Category | SEWER |
| Asset Type | Equipment |
| Project Type | Upgrade |
| Justification Category | SSO Prevention/BMP |
| Facility Age (Life) | NA |

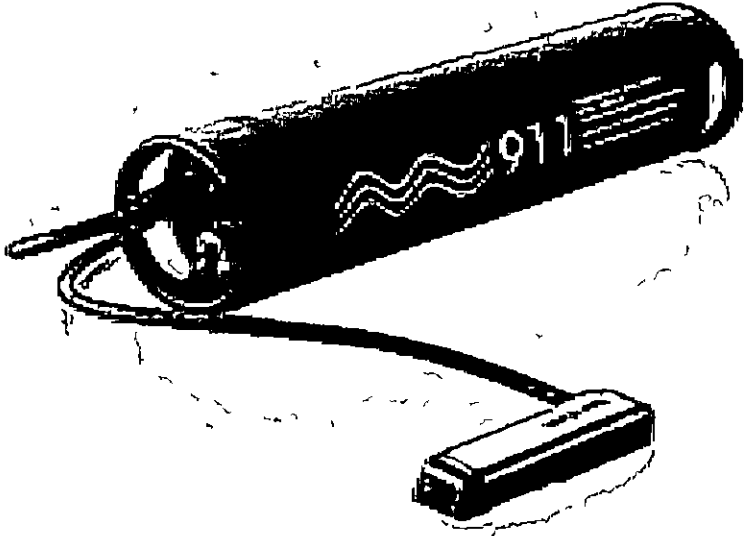


Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|------------------|-------------|-------------|------------------|
| Preliminary | | | | | | \$ |
| Design | | | | | | \$ |
| Purchase | | | \$ 40,000 | | | \$ 40,000 |
| Total Project Costs | \$ - | \$ - | \$ 40,000 | \$ - | \$ - | \$ 40,000 |
| Funding Source(s) | | | | | | \$ |
| Net Capital Expenditure | \$ - | \$ - | \$ 40,000 | \$ - | \$ - | \$ 40,000 |

Project Schedule

| | |
|-----------------------|----|
| Begin Design | NA |
| Bid Construction | NA |
| Start Construction | NA |
| Complete Construction | NA |

| | | |
|--|----------------------------|---|
| | P/N | |
| Project Title | Portable Sewer Flow Meters | Map/Photo |
| Project Manager | Tony Lalotis |  |
| Current Phase | PLANNING | |
| Budget Location | CAPITAL - SEWER | |
| Design Consultant | NA | |
| Const Contractor | NA | |
| Project Description | | |
| <p>This project will consist of the purchase of several portable sewer flow meters</p> | | |
| Justification or Significance of Improvement | | |
| <p>This project is in addition to metering manholes and will allow District personnel to monitor sewer flow in smaller more defined areas based on information provided by the metering manholes</p> | | |
| Justification Data | | |
| Asset Category | SEWER | |
| Asset Type | Equipment | |
| Project Type | Upgrade | |
| Justification Category | BMP | |
| Facility Age (Life) | NA | |

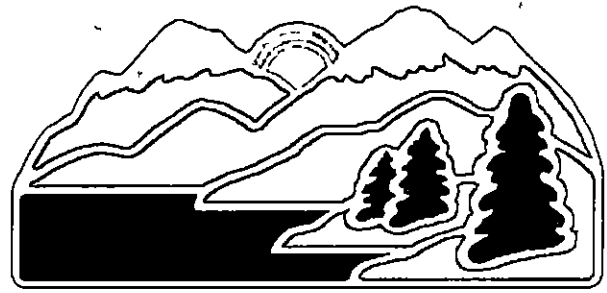
Project Costs

| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
|--------------------------------|-----------------|----------------|------------------|-------------|-------------|------------------|
| Preliminary | | | | | | \$ - |
| Design | | | | | | \$ - |
| Purchase | | | \$ 10,000 | | | \$ 10,000 |
| Total Project Cost | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ 10,000 |
| Funding Source(s) | | | | | | \$ - |
| Net Capital Expenditure | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ 10,000 |

Project Schedule

| | |
|------------------------------|----|
| Begin Design | NA |
| Bid Construction | NA |
| Start Construction | NA |
| Complete Construction | NA |

2011 Parks Projects

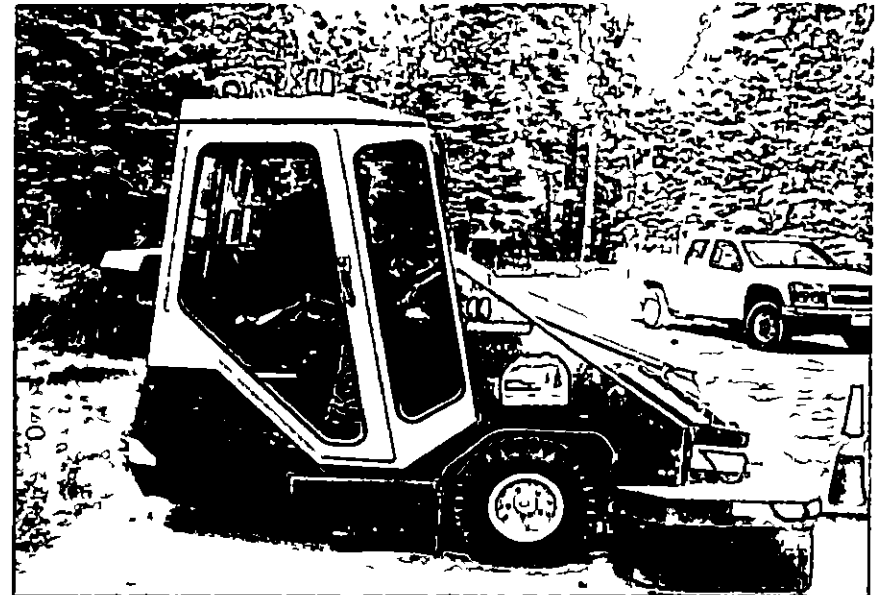


2011 CAPITAL PLAN: Parks

Trail Sweeper \$75,000

Replacement of Equipment

- Replace older of two District sweepers (top photo)
- Current sweeper is 10 years old
- Current sweeper is constructed for in-door warehouse use and light outdoor use Heavy use of sweepers is required for trail sweeping
- Replacement cost of same sweeper - \$80,000
- Repairs exceed value of sweeper
- Replaced sweeper to be surplussed for sale
- Benefits of replacement with Toolcat (bottom photo)
 - ✓ Rough sweep capability/pine needles
 - ✓ Improved air quality capabilities
 - ✓ Dumping ability
 - ✓ 60" sweeper w/water kit, 68" angle broom, 3 auger bits
 - ✓ Potential for future attachments including road sander for parking lots
 - ✓ Improved versatility

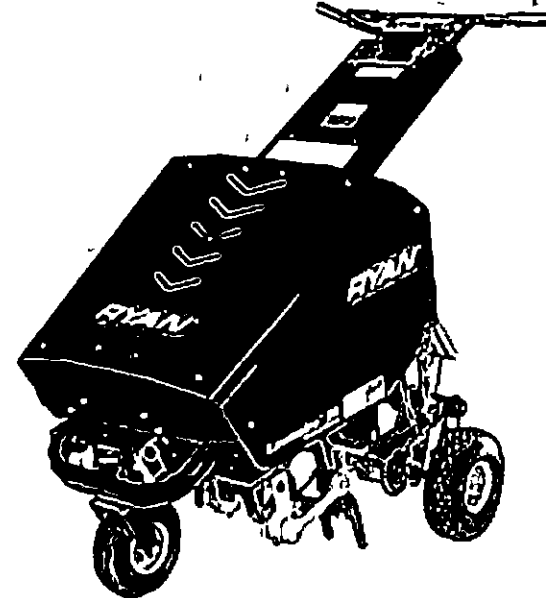


2011 CAPITAL PLAN: Parks

Walk Behind Aerator \$7,500

New Equipment

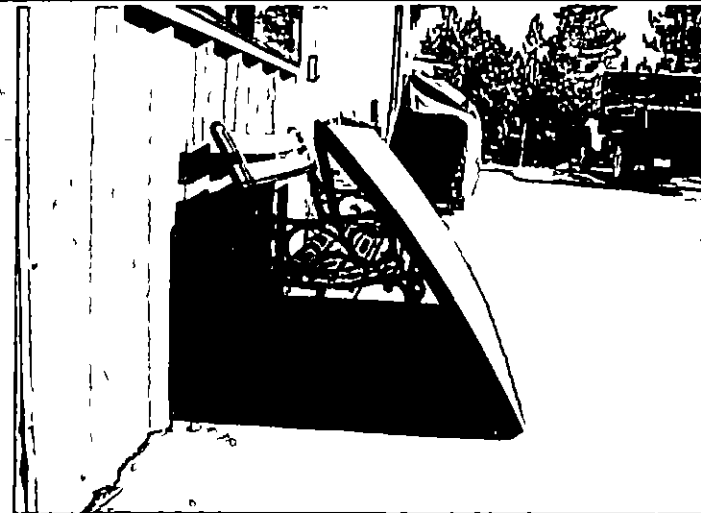
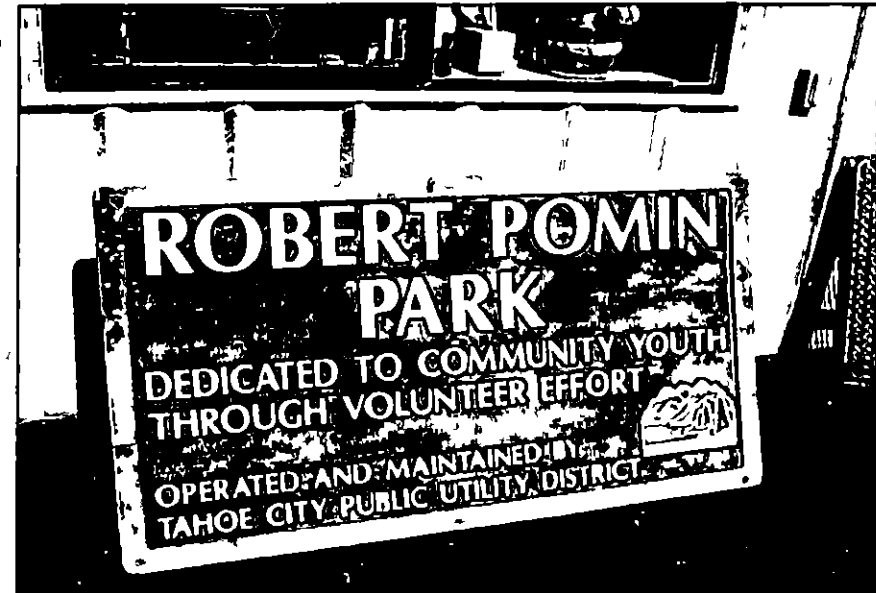
- For ornamental turf areas and Commons Beach
- Infield and foul areas of ball fields
- Pulls cores in difficult soil conditions
- Promotes turf health
- Reduces need for fertilizer and improves water absorption
- Currently staff rents less efficient machine 10 times per year



2011 CAPITAL PLAN: Parks

Wood Carved Signs \$25,000 Replacement Project

- Current signs are warping and cracking and delaminating
- Pomin, Kilner and Lake Forest Beach signs need replacement
- Provides for consistent signage throughout park system



2011 CAPITAL PLAN: Parks

Facility BMPs **\$100,000**

Regulatory Requirement

- TRPA Facility BMP Requirements-Highlands Nordic Center & Fairway Community Center
- Installation of new trench drains and/or storm drainage system to collect, convey, and treat storm water pertaining to the existing developed parking area and buildings
- Drip line infiltration trenching will be installed beneath all roof drip lines that drain onto bare soil
- Vehicular access to unpaved surfaces will be blocked off with appropriate parking barriers
- Snow storage will be redefined to be stored at an onsite location
- A comprehensive BMP maintenance plan will be generated to include all park facilities and properties



2011 CAPITAL PLAN: Parks

Maintenance Mgmt. System \$20,000

New Equipment

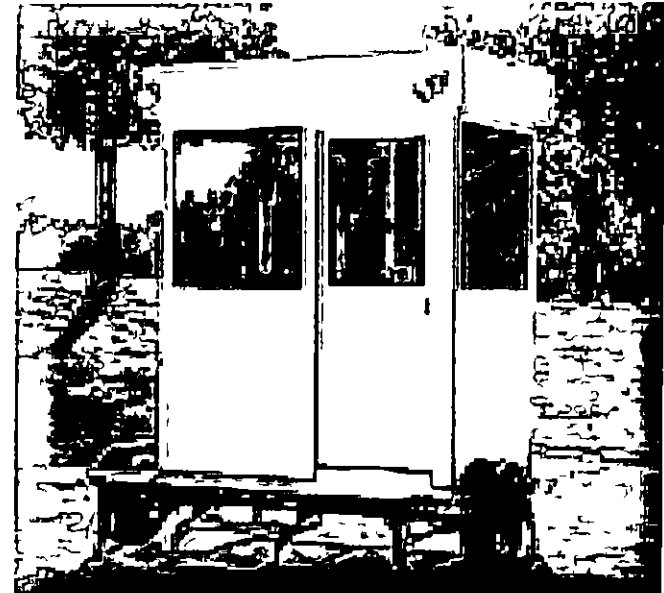
- Parks department participation in District's purchase of maintenance management software
- Included in 2011 parks goals and objectives



2011 CAPITAL PLAN: Parks

Boat Ramp Kiosk \$12,000 Facility Improvement

- Install portable kiosk near ramp
- Improves staff efficiency
- Improves flow of traffic
- Constant staff supervision at ramp
- Improves enforcement of rules
- Improves safety and security



2011 CAPITAL PLAN: Parks

Boat Ramp Extension Evaluation \$18,000 Facility Improvement

- Repeated damage to end of ramp during last two years exceeding \$20,000 in repairs
- District to hire consultant to provide design options for permanent repairs to end of concrete ramp
- Options could include poured concrete extension, prefabricated extension or other options
- Design options could include dredging

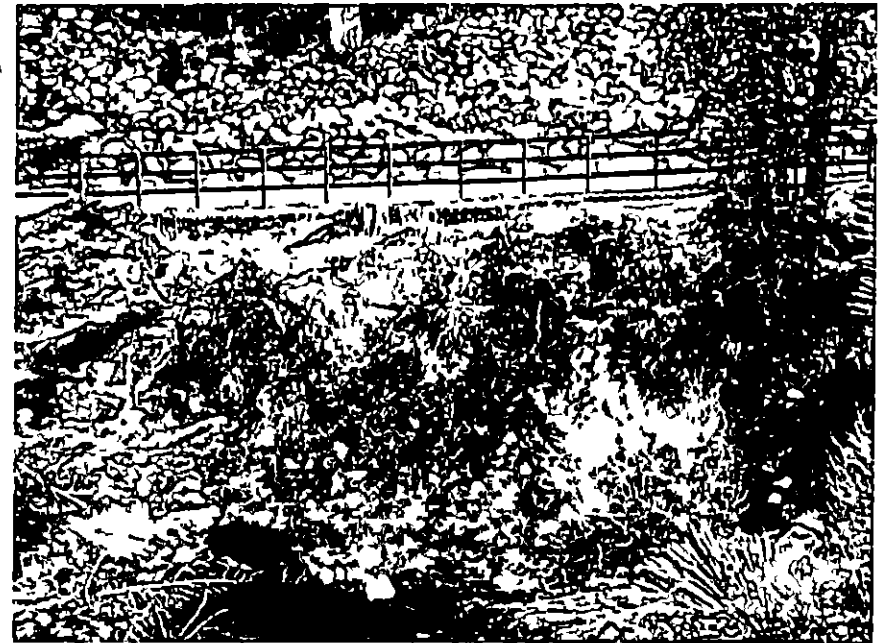


2011 CAPITAL PLAN: Parks

Erosion Control **\$30,000**

Squaw Valley Bike Trail Facility Improvement

- Trail construction was completed in 2000
- Signs of erosion on portions of trail edge
- Consultant recommendations recently received Staff is reviewing consultant recommendations
- Recommended solutions range from installing erosion wattles to installing a storm water collection system
- Staff to determine best solution
- Install erosion control measures

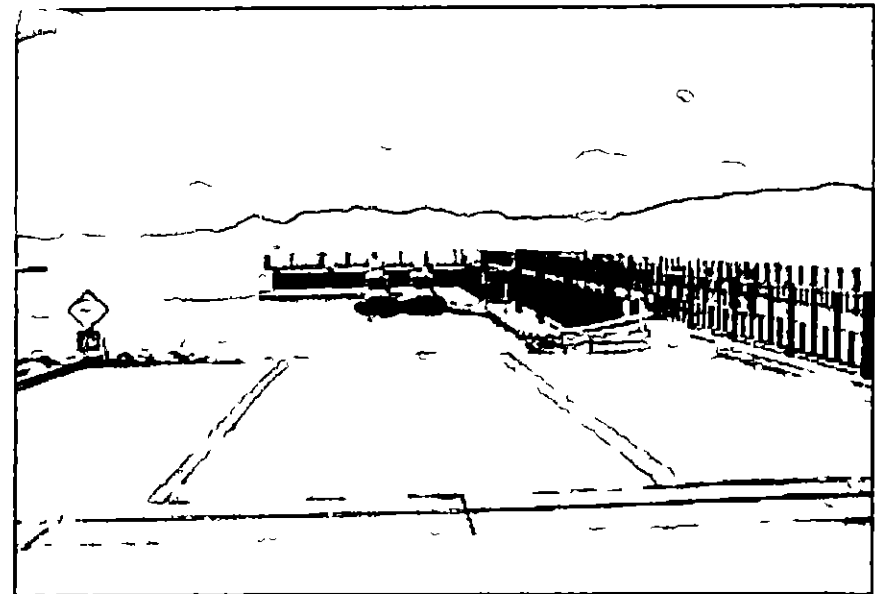


2011 CAPITAL PLAN: Parks

Boat Ramp Fish Habitat \$20,000

Regulatory Requirement

- TRPA required mitigation to finalize floating dock permanent permit
- Project consists of placing 6"-8" rocks between break wall and floating docks
- Mitigation will provide for fish habitat

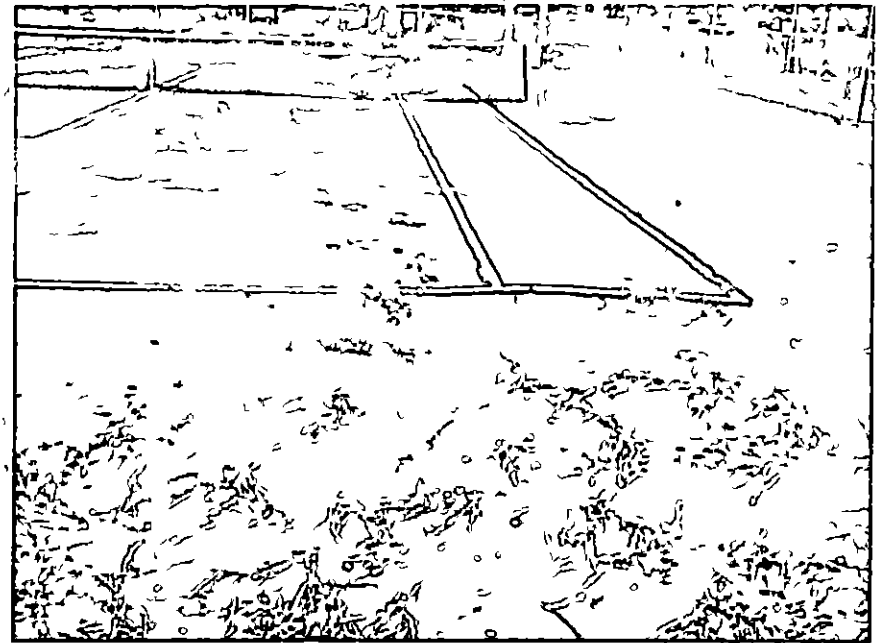


2011 CAPITAL PLAN: Parks

Kilner Park Tennis Courts \$60,000

Repair to Facility

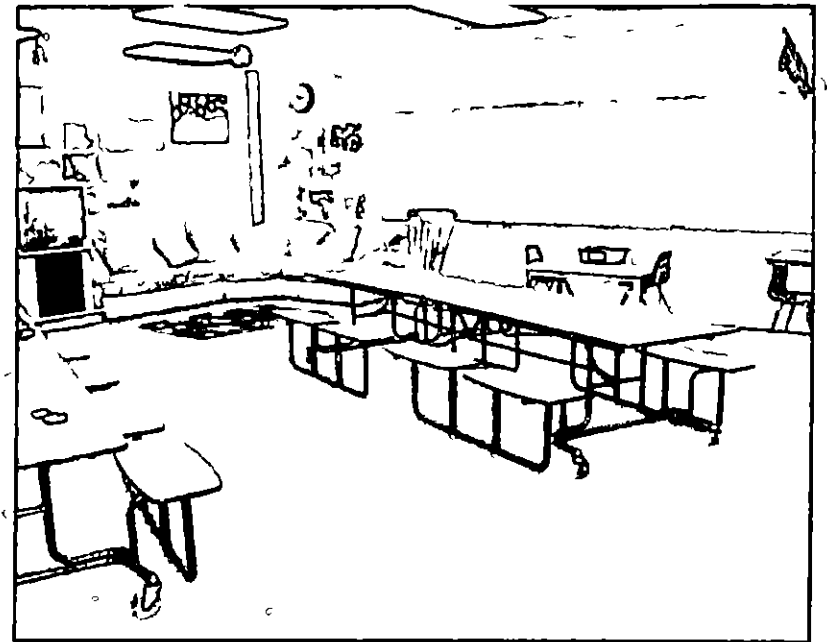
- Current tennis courts have extensive root heaving
- Significant safety concerns
- Remove existing surface
- Remove roots, grade and repave
- New surface (paint) installed



2011 CAPITAL PLAN: Parks

Kids Club Floor Replacement \$6,500 Facility Improvement

- Current Afterschool room has carpeted floor
- Program offers arts and crafts projects
- Carpet needs to be replaced with linoleum flooring for easier cleaning and sanitizing
- Improves health and safety of program

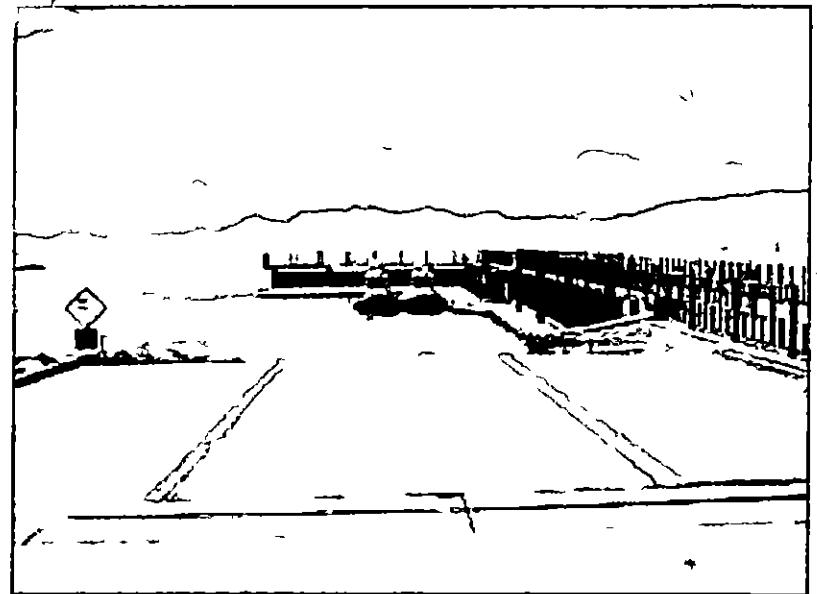


2011 CAPITAL PLAN: Parks

Boat Ramp Security Cameras \$15,000

Facility Improvement

- Install security cameras at boat ramp kiosk and launch ramp
- Provides protection to kiosk staff
- Provides video surveillance of kiosk and iron ranger
- Provides video tape of any launching damage to facility



| | | | | | | | | | | | | | | | |
|---|------------------------|--|---------------------|--------------------|--------------------|---------------------|-------|------------|--------|--------------|---------|------------------------|----------|---------------------|----|
| | | P/N | | | | | | | | | | | | | |
| Project Title | | Lakeside Trail (Phases 5-7) | | Map/Photo | | | | | | | | | | | |
| Project Manager | | Matt Homolka | | | | | | | | | | | | | |
| Current Phase | | CONSTRUCTION | | | | | | | | | | | | | |
| Budget Location | | NON-CAP | | | | | | | | | | | | | |
| Design Consultant | | Auerbach Engineering Corp | | | | | | | | | | | | | |
| Const Contractor | | TBD | | | | | | | | | | | | | |
| Project Description | | <p>This work will consist of completing a critical "missing link" in the District's trail network by constructing 1.1 mile of Class 1 trail through downtown Tahoe City to connect the existing North Shore, West Shore and Truckee River Trails</p> | | | | | | | | | | | | | |
| Justification or Significance of Improvement | | <p>The existing North Shore, West Shore and Truckee River Trails are currently not connected through the downtown Tahoe City core. This project will connect the trails and provide a safe off-highway alternative for pedestrians and cyclists traveling through Tahoe City, as well as provide scenic lake front access to visitors.</p> | | | | | | | | | | | | | |
| Justification Data | | <table border="1"> <tr> <td>Asset Category</td> <td>PARKS</td> </tr> <tr> <td>Asset Type</td> <td>Trails</td> </tr> <tr> <td>Project Type</td> <td>Upgrade</td> </tr> <tr> <td>Justification Category</td> <td>Capacity</td> </tr> <tr> <td>Facility Age (Life)</td> <td>NA</td> </tr> </table> | | | | Asset Category | PARKS | Asset Type | Trails | Project Type | Upgrade | Justification Category | Capacity | Facility Age (Life) | NA |
| Asset Category | PARKS | | | | | | | | | | | | | | |
| Asset Type | Trails | | | | | | | | | | | | | | |
| Project Type | Upgrade | | | | | | | | | | | | | | |
| Justification Category | Capacity | | | | | | | | | | | | | | |
| Facility Age (Life) | NA | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| Project Costs | | | | | | | | | | | | | | | |
| Phasa | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total | | | | | | | | | |
| Preliminary | | | | | | \$ - | | | | | | | | | |
| Design | \$ 599,151 | \$ 230,248 | | | | \$ 829,399 | | | | | | | | | |
| Construction | | \$ 344,952 | \$ 3,219,948 | | | \$ 3,564,900 | | | | | | | | | |
| Total Project Costs | \$ 599,151 | \$ 575,200 | \$ 3,219,948 | \$ - | \$ - | \$ 4,394,299 | | | | | | | | | |
| Funding Source(s) | | | | | | | | | | | | | | | |
| CTC / NLTRA / CT BTA | \$ 599,151 | \$ 575,200 | \$ 3,219,948 | | | \$ 4,394,299 | | | | | | | | | |
| Nat Capital Expenditure | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | | | | |

| Project Schedule | |
|------------------------------|--------|
| Begin Design | 2005 |
| Bid Construction | Jul-11 |
| Start Construction | Aug-11 |
| Complete Construction | Oct-11 |

| | | | | | | | | | | | | |
|---|---|--|----------------|-------|------------|--------|--------------|---------|------------------------|----------|---------------------|----|
| 8606 | P/N | | | | | | | | | | | |
| Project Title | Homewood Trail | | | | | | | | | | | |
| Project Manager | Matt Homolka | | | | | | | | | | | |
| Current Phase | DESIGN | | | | | | | | | | | |
| Budget Location | NON-CAP | | | | | | | | | | | |
| Design Consultant | Dokken Engineering | | | | | | | | | | | |
| Const Contractor | TBD | | | | | | | | | | | |
| Project Description | <p>This work will consist of completing a critical "missing link" in the District's trail network by constructing 1 mile of Class 1 trail between Cherry Street and Fawn Street in the Homewood area</p> | | | | | | | | | | | |
| Justification or Significance of Improvement | <p>The existing West Shore Trail is currently not connected through the Homewood area. This project will complete the connection and provide a safe off-highway alternative for pedestrians and cyclists traveling through the Homewood area.</p> | | | | | | | | | | | |
| Justification Data | <table border="1"> <tr> <td>Asset Category</td> <td>PARKS</td> </tr> <tr> <td>Asset Type</td> <td>Trails</td> </tr> <tr> <td>Project Type</td> <td>Upgrade</td> </tr> <tr> <td>Justification Category</td> <td>Capacity</td> </tr> <tr> <td>Facility Age (Life)</td> <td>NA</td> </tr> </table> | | Asset Category | PARKS | Asset Type | Trails | Project Type | Upgrade | Justification Category | Capacity | Facility Age (Life) | NA |
| Asset Category | PARKS | | | | | | | | | | | |
| Asset Type | Trails | | | | | | | | | | | |
| Project Type | Upgrade | | | | | | | | | | | |
| Justification Category | Capacity | | | | | | | | | | | |
| Facility Age (Life) | NA | | | | | | | | | | | |
| Map/Photo | | | | | | | | | | | | |

| Project Costs | | | | | | |
|--------------------------------|-----------------|------------------|-------------------|---------------------|-------------|---------------------|
| Phase | Pre 2010 Actual | 2010 Projected | 2011 Budget | 2012 Budget | 2013 Budget | Total |
| Preliminary | | | | | | \$ |
| Design | | \$ 50,000 | \$ 290,000 | | | \$ 340,000 |
| Construction | | | | \$ 2,000,000 | | \$ 2,000,000 |
| Total Project Costs | \$ | \$ 50,000 | \$ 290,000 | \$ 2,000,000 | \$ | \$ 2,340,000 |
| Funding Source(s) | | | | | | |
| CTC / NLTRA | | \$ 50,000 | \$ 290,000 | | | \$ 340,000 |
| Other | | | | \$ 2,000,000 | | \$ 2,000,000 |
| Net Capital Expenditure | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| Project Schedule | |
|------------------------------|--------|
| Begin Design | Sep-11 |
| Bid Construction | Feb-12 |
| Start Construction | May-12 |
| Complete Construction | Oct-12 |

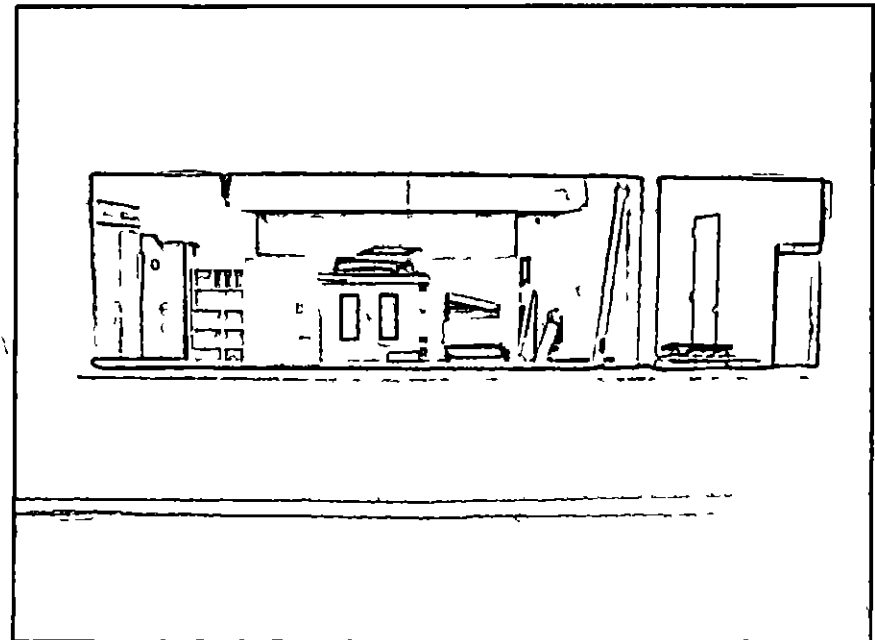
2011 CAPITAL PLAN: Parks

Rideout CC **\$20,000**

Kitchen Renovation

Facility Improvement

- Grant Funded
- Kitchen equipment was removed when school was closed
- Current kitchen is not functional
- Purchase and install new commercial stove/oven
- Purchase and install new fridge/freezer
- Upgrade commercial fire suppression system
- Prep sink and hand sink
- Prep tables and shelves
- Functional kitchen will allow for large fundraising events and cooking classes

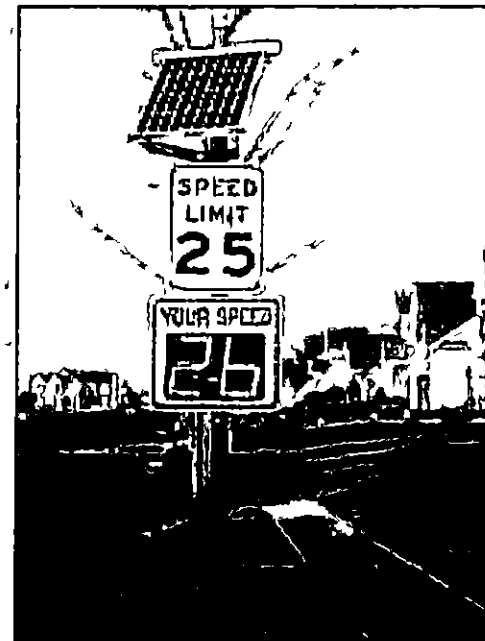


2011 CAPITAL PLAN: Parks

Sequoia Speed Signs **\$25,000**

Facility Improvement

- Grant Funded
- Signs already purchased by Placer County
- To be installed on each side of Sequoia crossing on SR 89
- Costs to include permitting, sign poles and installation
- Signs will slow down vehicles and improve safety of trail users



2011 CAPITAL PLAN: Parks

TCC/Fire Station Planning Facility Improvement \$50,000

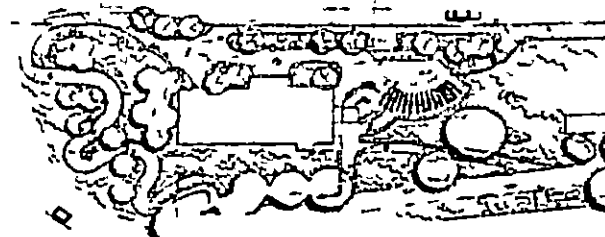
- Grant funded
- Fire department will be vacating downtown site
- Provides opportunity to evaluate site for public amenity/service needs including revenue-producing activities
- Provides opportunity to address ADA accessibility to Commons Beach

A. FIRE STATION

To be relocated in the future
 Provide ADA access between SR 28 and park below soften with trees and shrubs
 Provide Commons Beach stone sign wall with granite signage

B. COMMUNITY CENTER

To remain with possibility of additions to building
 Interpretive signage stating historical significance
 Elevator option for ADA access between plaza / ground floor and parking below



C. WEST VISTA AREA

Creates focal point and park entry for west end of streetscape
 Plaza of pavers set 3' below streetscape grade ramped pavers at west side for ADA and generous stone steps at east side
 Night lighting w/ high level wall lights and existing themed pole lights (locations to be adjusted)
 Wide concrete steps with pavers as seatwalls
 Comfortable pedestrian space separated from SR 28
 Specific design of some vista elements will be completed with consultation from the Tahoe City Beautification Committee who worked on the sidewalk design and are providing significant funding
 Big Tree sculpture highlighted in raised planter with signage linking it to the east end
 Small accent trees and color plantings with granite quarry slabs
 Heavy wood posts and arbor
 Stone steps and paver access from vista to park
 Group of small quiet gathering areas
 Provides visual accent along streetscape and marks park entry
 Interpretive signage to include historical and cultural information about town identification at viewshed across lake site.

Tahoe City Public Utility District 2011 Budget Assumptions

The following is a list of District-wide budget assumptions for the budget year 2011

General Economic Environment

- Consumer Price Index increase 5%
- Investment earnings percentage 5%

Labor and Benefit Rates

- Labor Costs
 - Annual merit review increases of 3-5% based on satisfactory to excellent performance (limited at top of range where applicable) No change in ranges
 - COLA increase for satisfactory or above performance – 5%

- Benefit Rates
 - Medical Insurance at new PERS rates 14 33% increase from 2010
 - Fund full ARC rate for post-retirement medical benefits during 2011 (\$245,000 annual expense)
 - PERS Retirement Member rate 8 00% (Employees begin paying 1% July 1, 2011)
 - PERS Employer Retirement to 6/30/11 20 728%
 - PERS Employer Retirement 7/1/11 → 21 9 %
 - Worker's Compensation Premiums Same as 7-1-10 (a 20% reduction from 2010 budget based on improved experience modification factor from 1 20 to 96)

Other Significant Rates

- Utilities rate increases
 - Telephone 0%
 - Power 0%
 - Gas 0%
 - Fuel Gasoline (w/ all taxes) \$3 00/gallon
 - Diesel (w/ all taxes) \$3 00/gallon

- Insurance
 - Property 0%
 - Earthquake/flood 0%
 - General liability 0%

- Postage – 5% increase for 2011 (\$ 44 to \$ 46)

Revenue Rates

- Sewer – 30% increase per HDR study starting April 1, 2011
- Water - 16% increase per HDR study starting April 1, 2011 (Amount budgeted will be lower based on reduction in consumption)
- Parks & Recreation – 3% increase overall

Property Tax Revenue

2.5% decrease for 40% of collections during first 6 months of 2011 based on decrease in assessed values. 2% decrease for 60% of collections during last 6 months of 2011 anticipating a 5% increase in assessed values starting July 1, 2011. The full year decrease is assumed to be 2.2%.

Reserve Level Targets

Maintain the reserve for cashflow requirements at \$250,000 and the reserve for emergencies at \$750,000.

The Bartle Wells Report suggested a minimum long term capital replacement reserve for water and sewer infrastructure of \$1.4 million to \$6.0 million based on 1 year's depreciation or 2% of water and sewer replacement value. The District currently has long term capital replacement reserves of \$2,212,951 for water and sewer and \$50,000 for parks and recreation. The District should strive to increase these reserves from current levels. The HDR study projects annual increases of \$175,000 in water and \$75,000 in sewer long term capital replacement reserves.

The District began funding its post-employment medical obligations in 2004 with a \$200,000 reserve, increased to \$300,000 in 2006. The District deposited \$400,000 into the CalPERS California Employers' Retiree Benefit Trust (CERBT) investment fund during 2009. The District is budgeting to fund the full Annual Required Contribution (ARC) during 2010 and 2011 which will result in additional contributions to the CERBT.

At the end of 2009 the District established a new Property tax reserve – water of \$1,087,049. The 2010 budget projected no increase in this reserve as all non-District water customer property taxes used for water operations and capital were anticipated to be used to benefit these taxpayers. As part of the 2011 budget process the District will calculate how much should be deposited in the Water – Property Tax Reserve account.

Tahoe City Public Utility District 2011 Budget Development Schedule

| <u>2010 Date</u> | <u>Task</u> |
|------------------|---|
| Aug 17 | Finance Committee to review assumptions and schedule |
| Aug 17 | Board meeting - review and approve 2011 budget assumptions and schedule |
| Aug 23 | Issue budget schedule and discuss major District goals for 2011 Discuss budget assumptions at management meeting |
| Sept 28 | Draft 2011 budget goals presented to Board for approval |
| Sept 30 | Draft 2011 Capital Budgets due with project titles, amounts, priority rankings, and justifications Draft 5 year capital budgets due for 2011-2015 with project captions and cost estimates |
| Oct 1 | Draft 2011 operating budgets due with all program data |
| Oct 8 | Management review and revision of 2011 capital budget, 5 year capital budget 2011 operating budget, and 2011 goals and objectives |
| Oct 13-21 | Committee Departmental budget reviews |
| Oct 13 | Parks and Recreation Committee - Wednesday, October 13, 2010 3 00 PM |
| Oct 15 | Finance Committee (with regular meeting) - Friday, Oct 15 2010 8 30 A M |
| Oct 21 | Water and Sewer Committee - Thursday October 21, 2010 7 00 AM |
| Oct 27 | Draft departmental narratives due for 2011 budget document |
| Oct 29 | Draft 2011 budget document and 5 year capital plan due |
| Nov 4 Evening | Finance Committee/Board Workshop to review consolidated 2011 budget document and 5 year capital plan |
| Nov 19 | Board adoption of 2011 budget document including operating and capital budgets Goals and objectives, and department narratives 5 year capital plan update |
| Dec 10 | 12 month trended budgets due |

Note Additional meetings may be scheduled as needed
Version 1 - Issued 8-16-2010