

North Tahoe Public Utility District

Fiscal Year 2021 Budget

Adopted June 9, 2020





*North Tahoe Public Utility District
List of Principal Officials*

Elected Officials

Sarah Coolidge
Sue Daniels
Alex Mourelatos
Phil Thompson
Tim Ferrell

Board President
Vice-President
Secretary
Director
Director

Administrative Staff

Bradley A. Johnson, P.E.
Vanetta N. Van Cleave
Will Stelter, P.E.
Loren Holt
Pam Emmerich
Sandra Lazzareschi
Misty Moga

General Manager
Chief Financial Officer
Engineering & Operations Manager
Administrative Manager
Public Information Officer
Human Resources Manager
Administrative Services Liaison

**North Tahoe Public Utility District
2021 Budget
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North Tahoe Public Utility District

Mission Statement: The mission of the North Tahoe Public Utility District is to be effective environmental stewards through the provision of efficient, safe and accountable water and sewer service; and to provide, promote and support local and regional recreation and event facilities and activities for residents and visitors that enhance the well-being of our community.

Vision Statement: The vision for the North Tahoe Public Utility District is that we will provide the highest quality water and sewer systems, efficiently and economically managing for future demands, and that we will provide outstanding recreational facilities and services that are responsive to our community, while fostering positive long-term relationships with employees, customers, suppliers and partner agencies.

Core Values:

Public and environmental safety - at the highest level

Open Communications - be open to all points of view

Customer Service Excellence - provide exemplary customer service, and meet or exceed our customers' expectations

Transparency and Honesty - be fair, straightforward and factual

Public Trust - be committed to earning this every day

Protecting the Environment - be good stewards of what we have been given

Innovation and Creative Solutions - contribute and be receptive to new ideas

Cooperation - efficiencies come from collaboration and teamwork

Accountability - be responsible, deliberate, accurate and clear

Fiscal Stewardship and Economic Sustainability - exercise careful watch over public funds

Strategic Objectives:

1. Provide Quality Recreation and Event Facilities and Activities
2. Maintain Highest Level of Safe, Sustainable Sewer and Water Service
3. Provide Exceptional District Governance
4. Empower Trained Professional Staff
5. Ensure Financial Sustainability
6. Maintain Operational Excellence



Fiscal Year 2020/21 Operations Plan

Administration and Finance

- ▶ Continued Implementation of Finance Process Improvements
- ▶ Expanded District Accounting Support
 - NTEC Accounting
 - ❖ Controller and Event Center Manager Partnership
 - Grant Tracking
 - ❖ Timely Recognition of Revenue
- ▶ Implement Plan of Action to Attain Clean Audit
 - Improved Controls via Dual Signature/Review Process
 - Schedule for Reconciliations
 - Improved Revenue Tracking Accuracy

Administration and Finance

- ▶ Technology Development
 - Continued Increased Utilization of SpringBrook Capabilities
 - Timeclock Implementation
 - Agenda Management Software (CIP)
 - Contract Management Software (CIP)
- ▶ Streamline Processes
 - Trended Budget–Actual Results Informed Budget Refinement
- ▶ Customer Database Data Quality Assessment and Update
 - Audit of Customer Service Database Continues

Engineering

- ▶ Partial Capitalization of Engineering Staff Time
- ▶ Reorganization of Department to Enhance and Accelerate Delivery of Capital
 - Restructure To Create Engineering Manager
 - ❖ Primary Focus on Capital Delivery
 - ❖ Ensure Project Delivery as Planned in Budget
 - ❖ Continue to Provide District Support Services
 - Create New Engineering Position
 - ❖ Senior Engineer
 - ❖ Sole Focus on Capital Delivery
 - Reorganization, Job Descriptions, and Salary Schedules for Board Approval at a Future Meeting
 - Continued Prudent Utilization of Outside Consultants and Resources

Utility Operations

- ▶ Continued Focus on use of Lucity to Drive Timely Preventative and Corrective Maintenance Tasks
- ▶ Assess Availability and Use of Seasonal Employees vs Full Time Staff Member
 - Continued use of Existing Staff as Special Assignment Field Compliance Inspector during Summer Season
 - One Seasonal Position Maintained

Recreation & Parks

- ▶ Summer 2020 Revenue Reductions due to COVID-19
 - Reductions in Tournament Revenues
 - Reductions in Concessionaire Revenues
- ▶ Recreation and Community Event Supervisor Position Postponed to January 1, 2020
- ▶ Community Recreation Programs and Events
 - New Programming Initiatives will Align with New Position Hire
 - Summer 2020 Programming at Risk due to COVID-19
 - Continue to Leverage Existing Event Partnerships
 - ❖ BGCNLT, NTBA, others

North Tahoe Event Center

- ▶ Summer 2020 Impacts of COVID-19
 - Significant Prime Season Revenue Reductions
- ▶ Right Size Seasonal Staffing
 - Impact of COVID-19 will Inform Actual Staffing Levels
- ▶ Continued NTEC Facility Improvements
 - Deferred Maintenance
 - Capital Improvement
 - Furniture, Fixtures, and Equipment
- ▶ Refine NTEC Multi-Year Sales Targets
- ▶ Assess and Update Pricing
- ▶ Assess Liquor Sales and Catering at NTEC

Operations Management

- ▶ Continued Development of Lucity Computerized Maintenance Management System
 - Budget for Outside Support Continues to Be Allocated
 - Focus of Development of Reporting
 - ❖ Establish Benchmarks
 - ❖ Set Priorities
 - ❖ Determine Performance/Success
 - ❖ Inform Budget
 - ❖ Inform Operations
- ▶ Roll Out of Lucity to NTEC Operations & Maintenance

20% by 2020

- ▶ Internal Water Loss
 - Data Tracking Improvement
 - Leak Targeting
 - ❖ Budget Allocated for Internal Water-loss Tracking Improvements
 - ❖ Budget Allocated for Test of Cellular-data Capable Smart Meters
- ▶ Water Ordinance Conservation Stage
- ▶ Targeted Public Outreach
 - Leverage Customer Use Data
 - ❖ Utilize Tahoe Resource Conservation District as Data Resource
 - Targeted Approach for Rebate Program
 - ❖ Align Grant Funded Rebates to Target High Utilization

Workforce

- ▶ Training and Incentive Program
 - Maintained Training and Education Budgets Across Divisions
- ▶ Assess & Build Morale
 - Employee Engagement Assessment Program Budgeted
- ▶ Meaningful Events & Team Building
 - Maintained Budget for Employee Appreciation and Events
 - Look for Opportunities to Partner with and Empower Employee Association
- ▶ Culture Building
 - Customer Service Development
- ▶ Assess Workforce Housing Opportunities

Ordinance & Policy Updates

- ▶ Complete Update with District Counsel
- ▶ Recreation Ordinance and Policies
 - Roll Forward Budget Included to Support Completion of the Project

Community Outreach

- ▶ Summer 2020 Focused on Rate Relief Credit Program and Water Conservation
- ▶ Continue Utility Bill Refinement to Improve Understanding and Provide Water Use Information
- ▶ Outreach to District Residents on the Advantages of the Resident Benefit Program
 - Improved Database and Tracking of Program Users
- ▶ Continued Outreach and Coordination with Area Partners on District Offered Facilities and Programs
- ▶ Continued Efforts to Grow Technology and Social Media Presence and Interaction
 - Grow Concessionaire Presence/Awareness
- ▶ Utility System Education
 - Education Day(s) - Walk and Learns/Tours of Facilities
 - ❖ Partner with Recreation

Continued Partnerships

- ▶ Efforts to Continue and Expand Operations
 - TCPUD Recreation
 - BGCNLT
 - NTBA
 - Concessionaires
- ▶ Placer County
 - Maintenance Contracts
 - Funding Opportunities
- ▶ Fuels Management
 - NTFPD
- ▶ Land Exchange/Use
 - CTC
 - USFS

Continued Partnerships

- ▶ Multi-District Utility Operations Coordination and Mutual Aid Drill
- ▶ Legislative Affairs
 - Joint NTPUD, TCPUD, & STPUD Legislative Efforts
 - TWSA/Lake Tahoe Water for Fire Suppression
 - ❖ Pursuit of Federal Funds for Fire Capacity/Water System Improvements
 - Tahoe Alliance
 - Fire Capacity/Water System Improvement Funding via California Climate Resiliency Bond Legislation
- ▶ Mountain Housing Council of Tahoe-Truckee
- ▶ Organization Membership
 - CSDA



Division Department	Division Number & Name Department Number & Name		Example Budget Schedules					2021 Budget	Change from Last Audited FS	
	2019 Budget	2019 Actual	2020 Budget	2020 Projected = *2020 Actual/8*12 * 2020 Actual	2020 Projected	2021 Budget				
Income Statement										
Operations										
Operating Revenue	\$ 12,000	\$ 13,000	\$ 13,500	\$ 10,000	\$ 15,000	\$ 15,000		15.4%	= (Budget 2020 - 2018 Actual)/2018 Actual	
Internal Revenue	-	-	-	-	-	-		0.0%		
Total Operating Revenue	\$ 12,000	\$ 13,000	\$ 13,500	\$ 10,000	\$ 15,000	\$ 15,000		15.4%	This section is a summary income statement (please note the format shows revenues as pluses and expenses as minuses)	
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%		
Employee Benefits	-	-	-	-	-	-		0.0%		
Outside Services/Contractual	-	-	-	-	-	-		0.0%		
Utilities	(3,000)	(3,100)	(3,000)	(2,200)	(3,300)	(3,400)		9.7%		
Other Operating Expenses	(2,000)	(1,500)	(4,000)	(3,080)	(4,620)	(5,000)		233.3%		
Administration-Buildings-Fleet	-	-	-	-	-	-		0.0%		
Internal Expense	(6,500)	(6,000)	(6,000)	(4,000)	(6,000)	(5,000)		-16.7%		
Debt Service	-	-	-	-	-	-		0.0%		
Depreciation	-	-	-	-	-	-		0.0%		
Total Operating Expense	\$ (11,500)	\$ (10,600)	\$ (13,000)	\$ (9,280)	\$ (13,920)	\$ (13,400)		26.4%		
Balance	\$ 500	\$ 2,400	\$ 500	\$ 720	\$ 1,080	\$ 1,600		-33.3%		

8 months of Fiscal Year * YTD as of February 28, 2018

Division Department	Division Number & Name Department Number 8 0		Example Budget Schedules					2021 Budget	IS Line
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	* 2020 Actual	2020 Projected			
xx-xxxx-3010	Service	(12,000)	(13,000)	(13,500)	(10,000)	(15,000)	(15,000)	Operating Revenue	
xx-xxxx-4510	Natural Gas	1,500	1,500	1,500	1,000	1,500	1,600	Utilities	
xx-xxxx-4515	Electricity	1,000	1,000	1,000	800	1,200	1,300	Utilities	
xx-xxxx-4545	Disposal	500	600	500	400	600	500	Utilities	
xx-xxxx-4820	Fees and Permits	-	-	-	80	120	-	Other Operating Expenses	
xx-xxxx-4710	Repair & Maint. - Buildings	2,000	1,500	4,000	3,000	4,500	5,000	Other Operating Expenses	
xx-xxxx-4520	Water	6,500	6,000	6,000	4,000	6,000	5,000	Internal Expense	
Total		\$ (500)	\$ (2,400)	\$ (500)	\$ (720)	\$ (1,080)	\$ (1,600)		

Division Department	Division Number & Name Department Number & Name	Example Budget Schedules	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Additional Information for Selected Accounts						
4710	Repairs & Maintenance - Buildings					
	Item A	\$ 1,000	\$ 2,000	\$ 1,000	\$ -	
	Item B	-	-	2,000	2,000	
	Item C	-	-	1,000	3,000	
	Total Repairs & Maintenance - Buildings	\$ 1,000	\$ 2,000	\$ 4,000	\$ 5,000	

This section is a summary income statement (please note the format shows revenues as pluses and expenses as minuses)

This section contains detail by account the total sums of which roll up to the income statement (please note the accounting format where expenses are positive)

This section contains more detail for selected accounts



YTD as of February 29, 2020

Income Statement	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 6,270,890	\$ 6,274,174	\$ 7,165,534	\$ 4,629,604	\$ 6,944,406	\$ 8,532,407	36.0%
Internal Revenue	146,325	138,993	149,432	69,771	104,656	155,057	11.6%
Total Operating Revenue	\$ 6,417,215	\$ 6,413,167	\$ 7,314,966	\$ 4,699,375	\$ 7,049,062	\$ 8,687,464	35.5%
Salaries and Wages	\$ (4,282,087)	\$ (4,012,706)	\$ (4,337,618)	\$ (2,946,673)	\$ (4,420,009)	\$ (4,626,746)	15.3%
Employee Benefits	(2,117,588)	(1,873,825)	(2,271,976)	(1,364,080)	(2,046,120)	(2,345,321)	25.2%
Outside Services/Contractual	(1,430,146)	(1,318,236)	(1,294,911)	(877,813)	(1,316,719)	(1,329,772)	0.9%
Utilities	(453,897)	(383,749)	(389,940)	(252,469)	(378,704)	(432,790)	12.8%
Other Operating Expenses	(1,531,527)	(1,279,201)	(1,513,207)	(858,789)	(1,288,183)	(1,529,926)	19.6%
Internal Expense	(146,325)	(138,994)	(149,432)	(69,768)	(104,652)	(155,057)	11.6%
Debt Service	(113,000)	(97,594)	(98,952)	(66,573)	(99,860)	(83,939)	-14.0%
Depreciation	(2,808,649)	(2,787,694)	(3,178,011)	(1,957,484)	(2,936,226)	(3,131,511)	12.3%
Total Operating Expense	\$ (12,883,219)	\$ (11,892,000)	\$ (13,234,047)	\$ (8,393,649)	\$ (12,590,474)	\$ (13,635,062)	14.7%
Operating Income(Loss)	\$ (6,466,004)	\$ (5,478,833)	\$ (5,919,081)	\$ (3,694,274)	\$ (5,541,412)	\$ (4,947,598)	-9.7%
Non-Operations							
Property Tax Revenue	\$ 5,250,000	\$ 5,380,038	\$ 5,340,000	\$ 3,560,000	\$ 5,340,000	\$ 5,446,800	1.2%
Community Facilities District (CFD 94-1)	610,000	650,838	615,000	417,333	625,999	627,300	-3.6%
Grant Revenue	626,015	632,151	260,500	114,857	172,285	260,000	-58.9%
Interest	60,000	204,678	54,400	46,760	70,140	101,300	-50.5%
Other Non-Op Revenue	25,000	52,445	32,500	54,435	81,652	-	-100.0%
Capital Contribution	-	34,610	-	1,659	2,489	200,000	477.9%
Other Non-Op Expenses	(96,000)	(229,576)	(90,500)	(67,406)	(101,110)	(212,900)	-7.3%
Income(Loss)	\$ 9,011	\$ 1,246,351	\$ 292,819	\$ 433,362	\$ 650,043	\$ 1,474,902	18.3%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 9,011	\$ 1,246,351	\$ 292,819	\$ 433,362	\$ 650,043	\$ 1,474,902	18.3%
Operating Income		\$ (5,478,833)		\$ (3,694,274)	\$ (5,541,412)	\$ (4,947,598)	
Net Income(Loss)		\$ 1,246,351		\$ 433,362	\$ 650,043	\$ 1,474,902	
Net Margin (Including Property Tax & CFD)		10.0%		5.0%	5.0%	10.0%	
Earnings Before Interest, Depreciation & Amortization (and Contribut	\$	4,097,029	\$	2,455,760	\$ 3,683,640	\$ 4,490,352	
Operating Ratio		185%		179%	179%	157%	Median
Operating Ratio - plus Tax & CFD		96%		97%	97%	92%	54%



Budgeted 2021

Income Statement	Sewer	Water	Recreation & Parks	Fleet & Equipment	General & Administrative with Base	Total
Operations						
Operating Revenue	\$ 3,779,829	\$ 4,045,983	\$ 665,595	\$ -	\$ 41,000	\$ 8,532,407
Internal Revenue	40,010	34,350	80,697	-	-	155,057
Total Operating Revenue	\$ 3,819,839	\$ 4,080,333	\$ 746,292	\$ -	\$ 41,000	\$ 8,687,464
Salaries and Wages	\$ (931,206)	\$ (980,185)	\$ (652,731)	\$ (133,847)	\$ (1,928,777)	\$ (4,626,746)
Employee Benefits	(458,258)	(484,906)	(317,668)	(68,914)	(1,015,576)	(2,345,321)
Outside Services/Contractual	(227,850)	(152,030)	(163,851)	(17,150)	(768,891)	(1,329,772)
Utilities	(154,705)	(174,975)	(68,166)	-	(34,944)	(432,790)
Other Operating Expenses	(415,292)	(384,563)	(171,668)	(197,507)	(360,898)	(1,529,926)
Internal Expense	(30,505)	(28,690)	(51,765)	-	(44,097)	(155,057)
Debt Service	-	(83,939)	-	-	-	(83,939)
Depreciation	(1,334,623)	(1,102,508)	(514,952)	(152,658)	(26,771)	(3,131,511)
Total Operating Expense	\$ (3,552,438)	\$ (3,391,795)	\$ (1,940,800)	\$ (570,076)	\$ (4,179,954)	\$ (13,635,062)
Operating Contribution	\$ 267,401	\$ 688,538	\$ (1,194,508)	\$ (570,076)	\$ (4,138,954)	\$ (4,947,598)
Allocation of Base						
Allocation of Fleet	(250,400)	(233,639)	(86,037)	570,076	-	-
Allocation of General & Administrative						
Operating Income(Loss)	\$ 17,001	\$ 454,899	\$ (1,280,545)	\$ -	\$ (4,138,954)	\$ (4,947,598)
Non-Operations						
Property Tax Revenue	\$ 750,000	\$ -	\$ 580,000	\$ -	\$ 4,116,800	\$ 5,446,800
Community Facilities District (CFD 94-1)	-	-	627,300	-	-	627,300
Grant Revenue	-	-	125,000	-	135,000	260,000
Interest	-	-	500	-	100,800	101,300
Other Non-Op Revenue	-	-	-	-	-	-
Capital Contribution	-	-	200,000	-	-	200,000
Other Non-Op Expenses	-	-	(6,500)	-	(206,400)	(212,900)
Income(Loss)	\$ 767,001	\$ 454,899	\$ 245,755	\$ -	\$ 7,246	\$ 1,474,902
Additional Funding Sources						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
Balance	\$ 767,001	\$ 454,899	\$ 245,755	\$ -	\$ 7,246	\$ 1,474,902
Earnings Before Interest, Depreciation & Amortization (and Contribut	\$ 2,101,624	\$ 1,641,346	\$ 560,706	\$ 152,658	\$ 34,017	\$ 4,490,352
Capital Budget	\$ 2,895,000	\$ 1,367,000	\$ 811,500	\$ 405,900	\$ 392,500	\$ 5,871,900
HDR Model less S/F Mandate (for reference only)	\$ 1,381,000	\$ 1,317,000	\$ 615,000	\$ 174,000	\$ 66,000	\$ 3,553,000
Debt Service	\$ -	\$ 440,000	\$ -	\$ -	\$ -	\$ 440,000
Contribution To/(Use of) Reserves	\$ (793,376)	\$ (165,654)	\$ (250,794)	\$ (253,242)	\$ (358,483)	\$ (1,821,548)
HDR Balance/(Use) of Funds	\$ (710,000)	\$ -	\$ -	\$ -	\$ -	\$ (710,000)

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	Total Budget
SEWER	\$ 2,895,000	\$ 1,650,000	\$ 1,250,000	\$ 1,650,000	\$ 1,550,000	\$ 8,995,000
WATER	\$ 1,367,000	\$ 1,660,000	\$ 1,800,000	\$ 1,200,000	\$ 1,300,000	\$ 7,327,000
RECREATION & PARKS	\$ 811,500	\$ 1,490,900	\$ 790,000	\$ 662,000	\$ 745,000	\$ 4,499,400
BASE	\$ 310,000	\$ -	\$ -	\$ -	\$ -	\$ 310,000
GENERAL & ADMINISTRATIVE	\$ 82,500	\$ -	\$ 15,000	\$ -	\$ 50,000	\$ 147,500
FLEET	\$ 405,900	\$ 150,000	\$ 100,000	\$ 275,000	\$ 88,000	\$ 1,018,900
Total Capital	\$ 5,871,900	\$ 4,950,900	\$ 3,955,000	\$ 3,787,000	\$ 3,733,000	\$ 22,297,800

Departments by Division

Sewer

21-2110 Force Mains
21-2120 Collection Mains/Distribution
21-2130 Pump Stations
21-2190 Line Locations
21-5030 Base
21-1800 Base Facilities Maintenance

Water

31-2105 National Ave Plant
31-2120 Collection Mains/Distribution
31-2130 Pump Stations
31-2190 Line Locations
31-3110 Main
31-3140 Dollar Cove
31-3150 Carnelian
31-5030 Base

Recreation & Parks

43-4300 Parks Base
43-4310 Regional Park
43-4330 Kings Beach Little League
43-4340 Elementary School Playground
43-4370 Placer County Parks
43-4600 Tahoe Vista Rec Area
51-5100 Event Center Operations

Fleet & Equipment

14-2400 Vehicle Shop

General & Administrative and Base

11-1110 Board of Directors
11-1130 Engineering
11-1200 Accounting
11-5040 Administrative
11-5042 Employee Services
11-5044 Information Technology
43-1800 Base Facilities Maintenance

YTD as of February 29, 2020



Division Department	21 2110	Sewer Force Mains	2020 Budget	2020 Actual	2020 Projected	2021 Budget	Change from Last Audited FS
Income Statement	2019 Budget	2019 Actual					
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (7,664)	\$ (7,578)	\$ (4,170)	\$ (2,683)	\$ (4,024)	\$ (4,308)	-43.1%
Employee Benefits	(4,737)	(3,160)	(2,261)	(1,421)	(2,131)	(2,228)	-29.5%
Outside Services/Contractual	-	-	-	-	-	-	0.0%
Utilities	(500)	(344)	(360)	(211)	(316)	(360)	4.7%
Other Operating Expenses	(13,500)	(3,517)	(11,000)	-	-	(5,000)	42.2%
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (26,401)	\$ (14,598)	\$ (17,791)	\$ (4,314)	\$ (6,471)	\$ (11,896)	-18.5%
Operating Contribution	\$ (26,401)	\$ (14,598)	\$ (17,791)	\$ (4,314)	\$ (6,471)	\$ (11,896)	-18.5%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (26,401)	\$ (14,598)	\$ (17,791)	\$ (4,314)	\$ (6,471)	\$ (11,896)	-18.5%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (26,401)	\$ (14,598)	\$ (17,791)	\$ (4,314)	\$ (6,471)	\$ (11,896)	-18.5%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (26,401)	\$ (14,598)	\$ (17,791)	\$ (4,314)	\$ (6,471)	\$ (11,896)	-18.5%

Division		21		Sewer									
Department		2110		Force Mains									
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line					
21-2110-4110	Salaries & Wage - Regular Full	\$ 7,664	\$ 7,475	\$ 4,170	\$ 2,090	\$ 3,135	\$ 4,308	Salaries and Wages					
21-2110-4100	Accrued Payroll Expense	-	-	-	-	104	-	Salaries and Wages					
21-2110-4115	Salaries & Wage - Temp	-	-	-	-	-	-	Salaries and Wages					
21-2110-4120	Sick/Personal	-	-	-	98	147	-	Salaries and Wages					
21-2110-4123	Bereavement Pay	-	-	-	3	4	-	Salaries and Wages					
21-2110-4125	Vacation Time	-	-	-	133	200	-	Salaries and Wages					
21-2110-4127	Holiday Pay	-	-	-	162	242	-	Salaries and Wages					
21-2110-4135	Compensatory Time	-	-	-	57	85	-	Salaries and Wages					
21-2110-4145	Overtime	-	103	-	34	51	-	Salaries and Wages					
21-2110-4185	Workers' Comp Leave	-	-	-	2	4	-	Salaries and Wages					
21-2110-4200	F.I.C.A.	586	577	319	196	294	330	Employee Benefits					
21-2110-4300	Accrued Benefit Expense	-	-	-	25	37	-	Employee Benefits					
21-2110-4305	Allocated Benefit	-	-	1,219	784	1,177	1,186	Employee Benefits					
21-2110-4310	Medical Insurance	2,739	1,277	-	-	-	-	Employee Benefits					
21-2110-4333	HRA Funding	162	139	-	-	-	-	Employee Benefits					
21-2110-4336	Long-Term Disability	91	-	-	-	-	-	Employee Benefits					
21-2110-4345	Workers' Comp Insurance	465	555	330	196	294	271	Employee Benefits					
21-2110-4356	CalPERS	647	574	372	206	309	416	Employee Benefits					
21-2110-4368	Unemployment Insurance	45	38	17	14	21	24	Employee Benefits					
21-2110-4369	Employment Training Tax	1	1	4	0	0	0	Employee Benefits					
21-2110-4515	Electricity	500	344	360	211	316	360	Utilities					
21-2110-4610	Operating Supplies	13,500	3,517	11,000	-	-	5,000	Other Operating Expenses					
Total		\$ 26,401	\$ 14,598	\$ 17,791	\$ 4,314	\$ 6,471	\$ 11,896						

Division	21	Sewer	2018	2019	2020	2021
Department	2110	Force Mains	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4610	Operating Supplies					
	Air-Vacs repair or replacement		\$ 1,250	\$ 10,500	\$ -	\$ -
	Force Main Supplies		-	-	11,000	5,000
	Misc. Hardware / Clamps / vaults		2,250	2,250	-	-
	Valve replacement parts		750	750	-	-
	Total Operating Supplies		\$ 4,250	\$ 13,500	\$ 11,000	\$ 5,000

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Division Department	21 2120		Sewer Collection Mains/Distribution			2021 Budget	Change from Last Audited FS
	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected		
Income Statement							
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (493,981)	\$ (284,422)	\$ (318,263)	\$ (173,367)	\$ (260,050)	\$ (298,558)	5.0%
Employee Benefits	(274,952)	(138,501)	(168,800)	(90,555)	(135,832)	(149,950)	8.3%
Outside Services/Contractual	(119,700)	(119,778)	(118,500)	(87,201)	(130,802)	(113,500)	-5.2%
Utilities	-	-	-	-	-	-	0.0%
Other Operating Expenses	(89,050)	(33,455)	(80,340)	(30,600)	(45,900)	(80,200)	139.7%
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%
Internal Expense	(15,000)	(15,000)	(15,000)	(10,000)	(15,000)	(15,000)	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (992,683)	\$ (591,156)	\$ (700,903)	\$ (391,723)	\$ (587,584)	\$ (657,208)	11.2%
Operating Contribution	\$ (992,683)	\$ (591,156)	\$ (700,903)	\$ (391,723)	\$ (587,584)	\$ (657,208)	11.2%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (992,683)	\$ (591,156)	\$ (700,903)	\$ (391,723)	\$ (587,584)	\$ (657,208)	11.2%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (992,683)	\$ (591,156)	\$ (700,903)	\$ (391,723)	\$ (587,584)	\$ (657,208)	11.2%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (992,683)	\$ (591,156)	\$ (700,903)	\$ (391,723)	\$ (587,584)	\$ (657,208)	11.2%

Division		21		Sewer						
Department		2120		Collection Mains/Distribution						
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line		
21-2120-4110	Salaries & Wage - Regular Full	\$ 433,981	\$ 267,755	\$ 308,262	\$ 144,308	\$ 216,462	\$ 286,556	Salaries and Wages		
21-2120-4100	Accrued Payroll Expense	-	(8,006)	-	(4,428)	(6,642)	-	Salaries and Wages		
21-2120-4115	Salaries and Wages - Temp	60,000	17,500	10,001	-	-	12,001	Salaries and Wages		
21-2120-4120	Sick/Personal	-	-	-	6,794	10,191	-	Salaries and Wages		
21-2120-4123	Bereavement Pay	-	-	-	181	272	-	Salaries and Wages		
21-2120-4125	Vacation Time	-	-	-	9,679	14,518	-	Salaries and Wages		
21-2120-4127	Holiday Pay	-	-	-	10,398	15,597	-	Salaries and Wages		
21-2120-4135	Compensatory Time	-	-	-	4,037	6,056	-	Salaries and Wages		
21-2120-4145	Overtime	-	7,174	-	2,398	3,596	-	Salaries and Wages		
21-2120-4200	F.I.C.A.	37,790	22,243	24,347	13,534	20,300	22,840	Employee Benefits		
21-2120-4300	Accrued Benefit Expense	-	(1,280)	-	(2,092)	(3,138)	-	Employee Benefits		
21-2120-4305	Allocated Benefit	-	-	90,140	50,692	76,039	78,892	Employee Benefits		
21-2120-4310	Medical Insurance	154,066	69,004	-	-	-	-	Employee Benefits		
21-2120-4333	HRA Funding	9,125	5,324	-	-	-	-	Employee Benefits		
21-2120-4336	Long-Term Disability	5,164	-	-	-	-	-	Employee Benefits		
21-2120-4345	Workers' Comp Insurance	29,940	21,416	25,162	13,418	20,127	18,803	Employee Benefits		
21-2120-4356	CalPERS	35,656	20,819	27,487	14,066	21,099	27,699	Employee Benefits		
21-2120-4368	Unemployment Insurance	3,161	952	1,346	915	1,373	1,687	Employee Benefits		
21-2120-4369	Employment Training Tax	49	22	318	21	32	30	Employee Benefits		
21-2120-4465	Contractual Services	119,700	119,778	118,500	87,201	130,802	113,500	Outside Services/Contractual		
21-2120-4515	Electricity	-	-	-	-	-	-	Utilities		
21-2120-4610	Operating Supplies	60,750	18,461	75,400	25,648	38,472	76,000	Other Operating Expenses		
21-2120-4630	Tools	300	10	1,200	-	-	-	Other Operating Expenses		
21-2120-4640	Equipment	17,000	14,765	-	1,164	1,746	-	Other Operating Expenses		
21-2120-4820	Fees & Permits	1,000	220	3,740	935	1,403	4,200	Other Operating Expenses		
21-2120-4835	Rents & Leases	10,000	-	-	2,853	4,279	-	Other Operating Expenses		
21-2120-4805	Dumping Fees	15,000	15,000	15,000	10,000	15,000	15,000	Internal Expense		
Total		\$ 992,683	\$ 591,156	\$ 700,903	\$ 391,723	\$ 587,584	\$ 657,208			

Division	21	Sewer	2018	2019	2020	2021
Department	2120	Collection Mains/Distribution	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Patch Paving		\$ 59,500	\$ 59,500	\$ 70,000	\$ 70,000
	Equipment Repair - equip. failures		5,000	5,000	-	-
	Joint Sewer Facilities with Tahoe City Public Utility District		29,500	24,000	30,000	25,000
	Traffic Control for Holiday Lines @ roundabouts		8,000	8,000	8,000	8,000
	Grouting		-	25,000	10,500	10,500
	Steelhead Sidewalk Repair		-	7,000	-	-
	Hazardous Disposal (AC Pipe)		-	2,000	-	-
	Total Contractual Services		\$ 102,000	\$ 130,500	\$ 118,500	\$ 113,500
4610	Operating Supplies					
	Misc. Hardware		\$ 2,000	\$ 2,000	\$ -	\$ 600
	Backfill / Sand / Base Rock / Hydro Patch		15,000	18,000	21,000	21,000
	Cold Mix		-	-	2,400	2,400
	Traffic Control Supplies		-	-	3,000	3,000
	Gravity Main Supplies		-	-	49,000	49,000
	Sleeves / Fernco Coupling / Fittings		3,000	10,000	-	-
	Skid Plates for Road Work		13,000	22,000	-	-
	Man Hole Bases, Barrels, Cones, etc.		4,500	4,500	-	-
	Ram-Nec / Sealant / Misc. Hardware / concrete		1,250	1,250	-	-
	Signs - Required		2,000	2,000	-	-
	Total Operating Supplies		\$ 40,750	\$ 59,750	\$ 75,400	\$ 76,000

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Division Department	21 2130	Sewer Pump Stations	2020 Budget	2020 Actual	2020 Projected	2021 Budget	Change from Last Audited FS
Income Statement	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (154,831)	\$ (182,792)	\$ (224,376)	\$ (142,849)	\$ (214,274)	\$ (229,178)	25.4%
Employee Benefits	(88,426)	(96,200)	(121,622)	(75,173)	(112,759)	(118,449)	23.1%
Outside Services/Contractual	(68,825)	(51,374)	(52,050)	(52,633)	(78,950)	(78,650)	53.1%
Utilities	(140,500)	(91,776)	(92,170)	(54,037)	(81,056)	(89,165)	-2.8%
Other Operating Expenses	(164,000)	(143,194)	(161,475)	(95,167)	(142,750)	(168,750)	17.8%
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%
Internal Expense	(5,500)	(4,170)	(4,200)	(2,402)	(3,603)	(4,355)	4.4%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (622,081)	\$ (569,506)	\$ (655,893)	\$ (422,261)	\$ (633,392)	\$ (688,547)	20.9%
Operating Contribution	\$ (622,081)	\$ (569,506)	\$ (655,893)	\$ (422,261)	\$ (633,392)	\$ (688,547)	20.9%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (622,081)	\$ (569,506)	\$ (655,893)	\$ (422,261)	\$ (633,392)	\$ (688,547)	20.9%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (622,081)	\$ (569,506)	\$ (655,893)	\$ (422,261)	\$ (633,392)	\$ (688,547)	20.9%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (622,081)	\$ (569,506)	\$ (655,893)	\$ (422,261)	\$ (633,392)	\$ (688,547)	20.9%

Division		21		Sewer						
Department		2130		Pump Stations						
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line		
21-2130-4110	Salaries & Wage - Regular Full	\$ 154,831	\$ 169,949	\$ 224,376	\$ 114,590	\$ 171,885	\$ 229,178	Salaries and Wages		
21-2130-4115	Salaries and Wages - Temp	-	1,730	-	-	-	-	Salaries and Wages		
21-2130-4100	Accrued Payroll Expense	-	(69)	-	(198)	(297)	-	Salaries and Wages		
21-2130-4120	Sick/Personal	-	-	-	5,926	8,890	-	Salaries and Wages		
21-2130-4123	Bereavement Pay	-	-	-	67	101	-	Salaries and Wages		
21-2130-4125	Vacation Time	-	-	-	8,381	12,571	-	Salaries and Wages		
21-2130-4127	Holiday Pay	-	-	-	8,713	13,070	-	Salaries and Wages		
21-2130-4135	Compensatory Time	-	-	-	2,243	3,364	-	Salaries and Wages		
21-2130-4145	Overtime	-	11,182	-	3,066	4,599	-	Salaries and Wages		
21-2130-4185	Workers' Comp Leave	-	-	-	60	90	-	Salaries and Wages		
21-2130-4200	F.I.C.A.	11,845	13,934	17,165	10,903	16,354	17,532	Employee Benefits		
21-2130-4300	Accrued Benefit Expense	-	182	-	(402)	(602)	-	Employee Benefits		
21-2130-4305	Allocated Benefit	-	-	65,611	41,769	62,654	63,095	Employee Benefits		
21-2130-4310	Medical Insurance	49,103	51,673	-	-	-	-	Employee Benefits		
21-2130-4333	HRA Funding	2,908	3,187	-	-	-	-	Employee Benefits		
21-2130-4336	Long-Term Disability	1,842	-	-	-	-	-	Employee Benefits		
21-2130-4345	Workers' Comp Insurance	9,384	13,469	17,739	10,860	16,291	14,434	Employee Benefits		
21-2130-4356	CalPERS	12,513	12,964	20,007	11,277	16,916	22,153	Employee Benefits		
21-2130-4368	Unemployment Insurance	814	774	876	748	1,122	1,212	Employee Benefits		
21-2130-4369	Employment Training Tax	15	18	224	17	26	23	Employee Benefits		
21-2130-4435	Software Licenses/Maintenance	1,600	2,093	-	-	-	2,000	Outside Services/Contractual		
21-2130-4465	Contractual Services	67,225	49,281	52,050	52,633	78,950	76,650	Outside Services/Contractual		
21-2130-4510	Natural Gas	4,000	3,173	3,170	2,071	3,106	2,745	Utilities		
21-2130-4515	Electricity	131,000	82,123	83,000	49,965	74,948	83,300	Utilities		
21-2130-4540	Telephone	5,500	6,480	6,000	2,001	3,001	3,120	Utilities		
21-2130-4610	Operating Supplies	136,500	120,799	131,000	83,722	125,584	126,000	Other Operating Expenses		
21-2130-4630	Tools	1,000	590	1,200	572	858	2,400	Other Operating Expenses		
21-2130-4640	Equipment	17,000	13,439	19,200	7,688	11,532	26,000	Other Operating Expenses		
21-2130-4710	Repair & Maintenance - Buildings	2,000	-	2,000	-	-	2,400	Other Operating Expenses		
21-2130-4816	Shipping	-	82	-	28	42	-	Other Operating Expenses		
21-2130-4820	Fees & Permits	7,500	8,285	8,075	3,156	4,734	11,950	Other Operating Expenses		
21-2130-4520	Water	5,500	4,170	4,200	2,402	3,603	4,355	Internal Expense		
Total		\$ 622,081	\$ 569,506	\$ 655,893	\$ 422,261	\$ 633,392	\$ 688,547			

Division	21	Sewer	2018	2019	2020	2021
Department	2130	Pump Stations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Snow Removal		\$ 36,000	\$ 38,000	\$ 38,500	\$ 48,300
	Waters Septic Wet Well		3,200	3,200	-	-
	Repair / Service Electrical Motors / Pumps		10,000	15,000	6,000	6,000
	Inspect / Service / Certify portable air tanks		1,425	1,425	-	-
	Inspect Fire Extinguishers - Sewer Facilities		600	600	300	300
	Fence Repair / Replacement - Sewer Stations		3,000	3,000	-	-
	E-MASS and Maintenance		-	-	-	15,000
	SCADA - Network Maintenance		2,000	-	-	-
	Diesel Fuel Filtration National Dollar		-	-	6,000	6,000
	Tank Rental		-	-	100	100
	Crane Inspection		-	-	550	750
	Arch Flash Equipment Inspection		-	-	600	200
	Cathodic Protection (Bi-Annual) Inspection		-	6,000	-	-
	Total Contractual Services		\$ 56,225	\$ 67,225	\$ 52,050	\$ 76,650
4610	Operating Supplies					
	Misc. Hardware / Misc. Electrical		\$ 2,500	\$ 3,500	\$ 3,500	
	Gaskets / Rebuild Kits / Motor Starters / Packing / Bearings		5,000	5,000	10,000	24,000
	Replacement batteries for generators (Every 3 Years)		1,300	-	-	-
	Replacement for Carbon Odor Control Filters		24,000	28,500	15,000	-
	Carbon Pellets		-	-	-	5,500
	Sodium Hypochlorite (90% Swr 10% Wtr)		102,000	105,000	108,000	96,500
	Total Operating Supplies		\$ 134,800	\$ 142,000	\$ 136,500	\$ 126,000
4640	Equipment					
	Replacement of Damaged / Failed Equipment		\$ 2,500	\$ 7,000	\$ 7,000	\$ 12,000
	SCADA - Telemetry & Network Equipment Upgrades		2,000	2,000	10,000	14,000
	SCADA - Diagnostic Tools		1,500	1,500	-	-
	Auto dialers		3,000	3,000	-	-
	Total Equipment		\$ 9,000	\$ 13,500	\$ 17,000	\$ 26,000
4820	Fees & Permits					
	Placer County ARB For Standby Generators-Stationary		\$ 3,200	\$ 3,200	\$ 3,200	\$ 4,000
	Placer County Environmental Health Fee		5,300	5,300	4,300	7,950
	Total Fees & Permits		\$ 8,500	\$ 8,500	\$ 7,500	\$ 11,950

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Division Department	21 2190		Sewer Line Locations		2020		2020		2021		Change from Last Audited FS
	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget					
Income Statement											
Operations											
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Salaries and Wages	\$ -	\$ -	\$ (7,532)	\$ (4,973)	\$ (7,459)	\$ (7,635)	\$ (7,635)	\$ (7,635)	\$ (7,635)		0.0%
Employee Benefits	-	-	(4,084)	(2,645)	(3,968)	(3,948)	(3,948)	(3,948)	(3,948)		0.0%
Outside Services/Contractual	-	-	-	-	-	-	-	-	-		0.0%
Utilities	-	-	-	-	-	-	-	-	-		0.0%
Other Operating Expenses	-	-	(3,400)	(2,250)	(3,376)	(10,000)	(10,000)	(10,000)	(10,000)		0.0%
Administration-Buildings-Fleet	-	-	-	-	-	-	-	-	-		0.0%
Internal Expense	-	-	-	-	-	-	-	-	-		0.0%
Debt Service	-	-	-	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ -	\$ -	\$ (15,016)	\$ (9,868)	\$ (14,802)	\$ (21,583)	\$ (21,583)	\$ (21,583)	\$ (21,583)		0.0%
Operating Contribution	\$ -	\$ -	\$ (15,016)	\$ (9,868)	\$ (14,802)	\$ (21,583)	\$ (21,583)	\$ (21,583)	\$ (21,583)		0.0%
Allocation of Base	-	-	-	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ -	\$ -	\$ (15,016)	\$ (9,868)	\$ (14,802)	\$ (21,583)	\$ (21,583)	\$ (21,583)	\$ (21,583)		0.0%
Non-Operations											
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	-	-	-		0.0%
Grant Revenue	-	-	-	-	-	-	-	-	-		0.0%
Interest	-	-	-	-	-	-	-	-	-		0.0%
Other Non-Op Revenue	-	-	-	-	-	-	-	-	-		0.0%
Capital Contribution	-	-	-	-	-	-	-	-	-		0.0%
Other Non-Op Expenses	-	-	-	-	-	-	-	-	-		0.0%
Income(Loss)	\$ -	\$ -	\$ (15,016)	\$ (9,868)	\$ (14,802)	\$ (21,583)	\$ (21,583)	\$ (21,583)	\$ (21,583)		0.0%
Additional Funding Sources											
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-	-	-	-		0.0%
Balance	\$ -	\$ -	\$ (15,016)	\$ (9,868)	\$ (14,802)	\$ (21,583)	\$ (21,583)	\$ (21,583)	\$ (21,583)		0.0%

Division		21	Sewer									
Department		2190	Line Locations									
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line				
21-2190-4110	Salaries & Wage - Regular Full	\$ -	\$ 1,703	\$ 7,532	\$ 3,926	\$ 5,889	\$ 7,635	Salaries and Wages				
21-2190-4100	Accrued Payroll Expense	-	(1,703)	-	192	288	-	Salaries and Wages				
21-2190-4115	Saris and Wages - Temp	-	-	-	-	-	-	Salaries and Wages				
21-2190-4120	Sick/Personal	-	-	-	208	311	-	Salaries and Wages				
21-2190-4123	Bereavement Pay	-	-	-	3	4	-	Salaries and Wages				
21-2190-4125	Vacation Time	-	-	-	236	354	-	Salaries and Wages				
21-2190-4127	Holiday Pay	-	-	-	299	449	-	Salaries and Wages				
21-2190-4135	Compensatory Time	-	-	-	72	109	-	Salaries and Wages				
21-2190-4145	Overtime	-	-	-	34	51	-	Salaries and Wages				
21-2190-4185	Workers' Comp Leave	-	-	-	2	4	-	Salaries and Wages				
21-2190-4200	F.I.C.A.	-	130	576	364	546	584	Employee Benefits				
21-2190-4300	Accrued Benefit Expense	-	(467)	-	46	69	-	Employee Benefits				
21-2190-4305	Allocated Benefit	-	-	2,203	1,454	2,181	2,102	Employee Benefits				
21-2190-4333	HRA Funding	-	76	-	-	-	-	Employee Benefits				
21-2190-4345	Workers' Comp Insurance	-	121	595	364	546	481	Employee Benefits				
21-2190-4356	CalPERS	-	137	672	391	586	738	Employee Benefits				
21-2190-4368	Unemployment Insurance	-	3	30	26	38	43	Employee Benefits				
21-2190-4369	Employment Training Tax	-	-	8	1	1	1	Employee Benefits				
21-2190-4610	Operating Supplies	-	-	1,000	1,772	2,658	1,400	Other Operating Expenses				
21-2190-4630	Tools	-	-	-	-	-	-	Other Operating Expenses				
21-2190-4640	Equipment	-	-	2,400	478	718	8,600	Other Operating Expenses				
Total		\$ -	\$ -	\$ 15,016	\$ 9,868	\$ 14,802	\$ 21,583					

YTD as of February 29, 2020



Division Department	21 5030		Sewer Base					Change from Last Audited FS
	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget		
Income Statement								
Operations								
Operating Revenue	\$ 1,535,325	\$ 1,534,528	\$ 2,303,266	\$ 1,256,159	\$ 1,884,239	\$ 3,779,829		146.3%
Internal Revenue	11,675	11,024	26,702	7,053	10,579	40,010		262.9%
Total Operating Revenue	\$ 1,547,000	\$ 1,545,552	\$ 2,329,968	\$ 1,263,212	\$ 1,894,818	\$ 3,819,839		147.2%
Salaries and Wages	\$ (389,475)	\$ (443,185)	\$ (399,065)	\$ (287,589)	\$ (431,384)	\$ (391,527)		-11.7%
Employee Benefits	(158,479)	(236,813)	(188,372)	(142,824)	(214,237)	(183,683)		-22.4%
Outside Services/Contractual	(69,565)	(67,227)	(54,900)	(33,072)	(49,608)	(35,300)		-47.5%
Utilities	(100)	(996)	(4,700)	(5,972)	(8,958)	(10,800)		984.2%
Other Operating Expenses	(157,770)	(180,607)	(169,066)	(88,822)	(133,233)	(150,142)		-16.9%
Administration-Buildings-Fleet	-	-	-	-	-	-		0.0%
Internal Expense	-	-	-	-	-	(2,750)		0.0%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	(1,150,000)	(1,266,627)	(1,415,682)	(858,363)	(1,287,545)	(1,334,623)		5.4%
Total Operating Expense	\$ (1,925,388)	\$ (2,195,455)	\$ (2,231,784)	\$ (1,416,643)	\$ (2,124,965)	\$ (2,108,824)		-3.9%
Operating Contribution	\$ (378,388)	\$ (649,903)	\$ 98,184	\$ (153,432)	\$ (230,147)	\$ 1,711,015		-363.3%
Allocation of Base	(67,762)	(55,379)	-	-	-	-		-100.0%
Allocation of Fleet	(291,064)	(191,184)	(201,216)	(134,145)	(201,217)	(250,400)		31.0%
Allocation of General & Administrative	(1,585,272)	(1,463,148)	-	-	-	-		-100.0%
Operating Income(Loss)	\$ (2,322,486)	\$ (2,359,614)	\$ (103,032)	\$ (287,576)	\$ (431,364)	\$ 1,460,615		-161.9%
Non-Operations								
Property Tax Revenue	\$ 5,250,000	\$ 5,380,038	\$ 818,000	\$ 545,333	\$ 818,000	\$ 750,000		-86.1%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%
Grant Revenue	-	(12,127)	-	-	-	-		-100.0%
Interest	-	94,517	-	19,249	28,873	-		-100.0%
Other Non-Op Revenue	-	16,206	-	-	-	-		-100.0%
Capital Contribution	-	-	-	-	-	-		0.0%
Other Non-Op Expenses	(90,000)	(76,383)	-	-	-	-		-100.0%
Income(Loss)	\$ 2,837,514	\$ 3,042,638	\$ 714,968	\$ 277,006	\$ 415,509	\$ 2,210,615		-27.3%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ 2,837,514	\$ 3,042,638	\$ 714,968	\$ 277,006	\$ 415,509	\$ 2,210,615		-27.3%

Division Department		21 5030	Sewer Base	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line	
21-5030-3345	Ord 100 Inspection Fee	\$	\$	(22,000)	(21,700)	\$	\$	(25,000)	(15,050)	(22,575)	(25,000) Operating Revenue
21-5030-3110	Sewer Service			(815,000)	(807,506)	(1,573,088)	(588,867)	(883,300)	(2,301,211)	Operating Revenue	
23-5030-3120	Sewer System Replacement Fee			(575,000)	(573,707)	(603,515)	(337,119)	(505,678)	(1,358,385)	Operating Revenue	
23-5030-3130	Fed/State Mandate Fee			(103,000)	(103,122)	(109,865)	(61,788)	(92,683)	(116,743)	Operating Revenue	
21-5030-3300	Utility Billing Accrual			-	-	-	(179,852)	(269,778)	-	Operating Revenue	
23-5030-3300	Utility Billing Accrual			-	-	-	(56,596)	(84,895)	-	Operating Revenue	
22-5030-3335	Connection Fees			(30,000)	(36,661)	(15,000)	(22,442)	(33,662)	(15,000)	Operating Revenue	
21-5030-3365	Sewer Tap Fee			(2,000)	(2,856)	(3,500)	(1,498)	(2,247)	(3,500)	Operating Revenue	
21-5030-3000	Sewer Service			11,675	11,024	26,702	7,053	10,579	40,010	Operating Revenue	
21-5030-7000	Internal Sewer Service			(11,675)	(11,024)	(26,702)	(7,053)	(10,579)	(40,010)	Internal Revenue	
21-5030-4110	Salaries & Wage - Regular Full			345,770	263,734	321,393	221,586	332,379	339,579	Salaries and Wages	
21-5030-4115	Salaries and Wages - Temp			1,600	1,683	1,540	-	-	400	Salaries and Wages	
21-5030-4100	Accrued Payroll Expense			-	6,752	-	(10,225)	(15,337)	-	Salaries and Wages	
21-5030-4120	Sick/Personal			-	28,061	-	8,786	13,179	-	Salaries and Wages	
21-5030-4123	Bereavement Pay			-	1,850	-	1,437	2,155	-	Salaries and Wages	
21-5030-4125	Vacation Time			-	47,507	-	15,630	23,445	-	Salaries and Wages	
21-5030-4127	Holiday Pay			-	32,918	-	14,866	22,299	-	Salaries and Wages	
21-5030-4130	Administrative Leave			-	1,910	-	1,116	1,675	-	Salaries and Wages	
21-5030-4135	Compensatory Time			-	14,386	-	3,217	4,826	-	Salaries and Wages	
21-5030-4140	Standby/Monitoring Pay			36,610	36,906	39,594	25,962	38,943	39,548	Salaries and Wages	
21-5030-4141	Duty Supervisor Pay			5,495	4,985	12,538	2,842	4,264	-	Salaries and Wages	
21-5030-4145	Overtime			-	2,094	24,000	1,680	2,520	12,000	Salaries and Wages	
21-5030-4185	Workers' Comp Leave			-	398	-	370	555	-	Salaries and Wages	
21-5030-4190	Paid Time Off			-	-	-	322	483	-	Salaries and Wages	
21-5030-4200	F.I.C.A.			23,584	32,587	30,528	21,064	31,596	29,952	Employee Benefits	
21-5030-4300	Accrued Benefit Expense			-	1,989	-	(2,969)	(4,453)	-	Employee Benefits	
21-5030-4305	Allocated Benefit			-	-	93,980	84,091	126,137	93,489	Employee Benefits	
21-5030-4310	Medical Insurance			79,331	113,724	-	-	-	-	Employee Benefits	
21-5030-4310	Medical Insurance			-	44,670	-	-	-	-	Employee Benefits	
21-5030-4325	Life Insurance			790	1,693	-	-	-	-	Employee Benefits	
21-5030-4333	HRA Funding			5,195	7,594	-	-	-	-	Employee Benefits	
21-5030-4336	Long-Term Disability			3,650	9,714	-	-	-	-	Employee Benefits	
21-5030-4345	Workers' Comp Insurance			18,685	(7,347)	31,550	19,232	28,849	24,658	Employee Benefits	
21-5030-4356	CalPERS			25,611	29,981	30,798	20,115	30,172	33,985	Employee Benefits	
21-5030-4360	Admin Fee - IRS 125 Plan			130	264	-	-	-	-	Employee Benefits	
21-5030-4368	Unemployment Insurance			1,471	1,901	1,116	1,261	1,892	1,559	Employee Benefits	
21-5030-4369	Employment Training Tax			31	44	399	29	44	39	Employee Benefits	
21-5030-4435	Software Licenses/Maintenance			5,050	8,000	2,500	294	441	4,750	Outside Services/Contractual	
21-5030-4465	Contractual Services			64,515	59,227	52,400	32,778	49,167	30,550	Outside Services/Contractual	
21-5030-4540	Telephone			100	897	4,700	5,908	8,862	10,800	Utilities	
21-5030-4545	Disposal			-	100	-	64	96	-	Utilities	
21-5030-4610	Operating Supplies			32,300	76,825	19,000	12,454	18,682	19,000	Other Operating Expenses	
21-5030-4620	Uniforms			3,800	10,370	4,400	7,262	10,892	5,500	Other Operating Expenses	
21-5030-4621	Safety Gear			8,000	8,252	10,000	2,919	4,378	10,200	Other Operating Expenses	
21-5030-4630	Tools			3,500	1,124	5,000	2,208	3,312	5,000	Other Operating Expenses	
21-5030-4640	Equipment			14,800	8,350	36,800	11,647	17,470	8,300	Other Operating Expenses	
21-5030-4710	Repair & Maintenance - Buildings			-	-	2,000	-	-	2,000	Other Operating Expenses	
21-5030-4730	Repair & Maintenance - Grounds			-	-	5,000	5,000	7,500	5,000	Other Operating Expenses	
21-5030-4815	Postage			-	-	-	5	7	-	Other Operating Expenses	
21-5030-4816	Shipping			-	-	-	339	509	-	Other Operating Expenses	
21-5030-4820	Fees & Permits			6,970	1,553	1,970	4,040	6,060	4,650	Other Operating Expenses	
21-5030-4825	Taxes & Licenses			3,680	2,206	3,012	1,758	2,637	2,340	Other Operating Expenses	

Division Department		21 5030	Sewer Base	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line
21-5030-4830	Travel & Meetings	\$		10,500	\$ 9,685	\$ 8,700	\$ 1,547	\$ 2,320	\$ 25,300	Other Operating Expenses
21-5030-4835	Rents & Leases			1,000	-	-	-	-	-	Other Operating Expenses
21-5030-4855	Education & Training			12,300	4,305	12,375	1,422	2,133	14,525	Other Operating Expenses
21-5030-4870	Insurance			56,000	53,831	53,729	35,819	53,729	43,163	Other Operating Expenses
21-5030-4875	Insurance Claims - PL & PD			-	-	2,500	-	-	-	Other Operating Expenses
21-5030-4880	Memberships			4,920	4,104	4,580	2,403	3,605	5,164	Other Operating Expenses
21-5030-4836	Rent of Event Center			-	-	-	-	-	2,750	Internal Expense
21-5030-5600	Depreciation Expense			1,150,000	1,266,627	1,415,682	858,363	1,287,545	1,334,623	Depreciation
21-5030-6010	Base Allocation			67,762	55,379	-	-	-	-	Allocation of Base
21-5030-6020	Fleet Allocation			291,064	191,184	201,216	134,145	201,217	250,400	Allocation of Fleet
21-5030-6000	Administrative Allocation			1,585,272	1,463,148	-	-	-	-	Allocation of General & Administrative
21-5030-3910	Property Tax Rev - curr sec			(5,000,000)	(4,314,197)	-	-	-	-	Property Tax Revenue
21-5030-3912	Property Tax Rev - Curr Unsec			(250,000)	(87,599)	-	-	-	-	Property Tax Revenue
21-5030-3913	Property Tax Rev - RDA			-	(978,242)	-	-	-	-	Property Tax Revenue
21-5030-3911	Reallocation of Property Tax Revenue			-	-	(818,000)	(545,333)	(818,000)	(750,000)	Property Tax Revenue
21-5030-3435	Grant Revenue			-	12,127	-	-	-	-	Grant Revenue
21-5030-3920	Interest Revenue			-	(94,517)	-	(19,249)	(28,873)	-	Interest
21-5030-3945	Miscellaneous Revenue			-	(16,206)	-	-	-	-	Other Non-Op Revenue
21-5030-4850	Property Tax Direct Charges			90,000	76,383	-	-	-	-	Other Non-Op Expenses
Total		\$		(2,837,514)	\$ (3,042,638)	\$ (714,968)	\$ (277,006)	\$ (415,509)	\$ (2,210,615)	

Division	21	Sewer	2018	2019	2020	2021
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4435	Software Licenses/Maintenance					
	Granite/Cues Annual Maintenance		\$ 1,800	\$ 1,800	\$ 2,500	\$ 2,500
	SCADA License, Support & Maintenance		\$ -	\$ -	\$ -	\$ 2,250
	Lucity Annual Maintenance		5,415	-	-	-
	GIS Data Cleanup/Falling Connection		3,250	3,250	-	-
	Total Software Licenses/Maintenance		\$ 10,465	\$ 5,050	\$ 2,500	\$ 4,750
4465	Contractual Services					
	Service for Eagle Air Compressor		\$ 1,000	\$ 1,200	\$ 600	\$ -
	Aramark - Mats for Sewer Facilities		1,300	1,300	-	-
	Safety & Hazmat Consultants		19,965	19,965	19,200	19,200
	Cost of Service Study Implementation Support		25,000	41,000	25,000	-
	Computerized Maintenance & Management System		14,000	-	-	-
	Fire Extinguisher Service		600	600	100	300
	USA North		-	-	450	800
	Traffic Control Training		-	-	750	900
	Respirator / Pulmonary Fit Test		-	-	1,400	1,750
	Forklift Training		-	-	1,500	1,600
	Confined Space Winch Inspection		-	-	-	1,800
	Annual Service Eagle Air Compressor		-	-	-	800
	CPR / First Aid Training		-	-	1,600	1,600
	Handheld Radio Repairs		-	450	1,800	1,800
	Total Contractual Services		\$ 61,865	\$ 64,515	\$ 52,400	\$ 30,550
4640	Equipment					
	Purchase of New Equipment or Replacement of Damaged / Failed Equipment		\$ 7,000	\$ 7,000	\$ -	\$ -
	Hand Held Radios		2,000	6,000	-	-
	Jack Hammer		-	-	1,500	-
	3000 Watt Generator		-	-	2,500	-
	Snow Blower		-	-	3,000	3,300
	Hoses for new sewer pump		-	-	5,000	5,000
	Gas Powered Pressure Washer		-	-	8,000	-
	Shoring		-	-	13,000	-
	Wacker		-	-	3,800	-
	Air Monitoring Equipment		-	1,800	-	-
	Total Equipment		\$ 9,000	\$ 14,800	\$ 36,800	\$ 8,300
4820	Fees & Permits					
	State Water Resources Control Board #6SS011110		\$ 2,000	\$ 2,000	\$ -	\$ 2,700
	Placer County ARB For Standby Generators-Rolling		3,000	3,000	-	-
	TRPA MOU Monitoring Fees (65% Swr 35% Wtr)		1,500	1,500	1,400	1,500
	US Forest Service Fee		220	300	220	250
	Fuel Dispensing Fee		50	170	350	200
	Total Fees & Permits		\$ 6,770	\$ 6,970	\$ 1,970	\$ 4,650
4825	Taxes & Licenses					
	California Water Environment Association (CWEA) Test Fees		\$ 1,900	\$ 1,900	\$ 1,080	\$ 1,080
	California Water Environment Association Certification Renewal		1,000	1,000	1,152	1,260
	Radio Licenses - Truck Mounted, Handheld, and Stationary (60% Swr 40% Wtr)		650	780	780	-
	Total Taxes & Licenses		\$ 3,550	\$ 3,680	\$ 3,012	\$ 2,340

Division	21	Sewer	2018	2019	2020	2021
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4830	Travel & Meetings					
	California Water Environment Association Awards Dinner		\$ 800	\$ 1,000	\$ 1,200	\$ 1,300
	Travel for Highly Specialized, individual or specific skill set training		2,000	2,000	2,000	15,000
	Travel for Lucity Annual Conference		4,000	3,500	3,000	5,000
	California Water Environment Association Conference		4,000	4,000	2,500	4,000
	Total Travel & Meetings		\$ 10,800	\$ 10,500	\$ 8,700	\$ 25,300
4855	Education & Training					
	Highly specialized, individual or specific skill set training		\$ 3,000	\$ 3,000	\$ 5,500	\$ 8,300
	California Water Environment Association Safety Training Day Fee		850	850	975	975
	CCTV Training (New PACP/LACP/MACP Modules to NASSCO Standards)		500	5,100	3,000	750
	Lucity On-site and Remote Training and Project Management		2,000	-	-	-
	Lucity Annual Conference and Training		-	2,000	1,600	3,000
	California Water Environment Association Conference		1,350	1,350	1,300	1,500
	Total Education & Training		\$ 7,700	\$ 12,300	\$ 12,375	\$ 14,525
4880	Memberships					
	California Water Environment Association Membership		\$ 3,000	\$ 4,320	\$ 4,080	\$ 4,164
	National Association of Sewer Service Companies Membership		600	600	500	1,000
	Total Memberships		\$ 3,600	\$ 4,920	\$ 4,580	\$ 5,164

YTD as of February 29, 2020



Division	31	Water Revenue		2020 Budget	2020 Actual	2020 Projected	2021 Budget	Change from Last Audited FS
		2019 Budget	2019 Actual					
Income Statement								
Operations								
Operating Revenue	\$	3,894,200	\$ 3,909,767	\$ 3,908,868	\$ 2,713,334	\$ 4,070,000	\$ 4,045,983	3.5%
Internal Revenue		39,300	35,961	35,580	22,722	34,083	34,350	-4.5%
Total Operating Revenue	\$	3,933,500	\$ 3,945,729	\$ 3,944,448	\$ 2,736,056	\$ 4,104,083	\$ 4,080,333	3.4%
Salaries and Wages	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Employee Benefits		-	-	-	-	-	-	0.0%
Outside Services/Contractual		-	-	-	-	-	-	0.0%
Utilities		-	-	-	-	-	-	0.0%
Other Operating Expenses		-	-	-	-	-	-	0.0%
Administration-Buildings-Fleet		-	-	-	-	-	-	0.0%
Internal Expense		-	-	-	-	-	-	0.0%
Debt Service		-	-	-	-	-	-	0.0%
Depreciation		-	-	-	-	-	-	0.0%
Total Operating Expense	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Contribution	\$	3,933,500	\$ 3,945,729	\$ 3,944,448	\$ 2,736,056	\$ 4,104,083	\$ 4,080,333	3.4%
Allocation of Base		-	-	-	-	-	-	0.0%
Allocation of Fleet		-	-	-	-	-	-	0.0%
Allocation of General & Administrative		-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$	3,933,500	\$ 3,945,729	\$ 3,944,448	\$ 2,736,056	\$ 4,104,083	\$ 4,080,333	3.4%
Non-Operations								
Property Tax Revenue	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)		-	-	-	-	-	-	0.0%
Grant Revenue		-	-	-	-	-	-	0.0%
Interest		-	-	-	-	-	-	0.0%
Other Non-Op Revenue		-	-	-	-	-	-	0.0%
Capital Contribution		-	-	-	-	-	-	0.0%
Other Non-Op Expenses		-	-	-	-	-	-	0.0%
Income(Loss)	\$	3,933,500	\$ 3,945,729	\$ 3,944,448	\$ 2,736,056	\$ 4,104,083	\$ 4,080,333	3.4%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers		-	-	-	-	-	-	0.0%
Balance	\$	3,933,500	\$ 3,945,729	\$ 3,944,448	\$ 2,736,056	\$ 4,104,083	\$ 4,080,333	3.4%

Division		31		Water Revenue				
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line
33-5030-3120	Water System Replacement Fee	\$ (1,050,000)	\$ (1,048,913)	\$ (1,110,672)	\$ (645,999)	\$ (968,998)	\$ (1,335,403)	Operating Revenue
33-5030-3130	Fed/State Mandate Fee	(65,000)	(65,193)	(58,106)	(38,941)	(58,411)	(62,739)	Operating Revenue
31-3110-3200	Water Sales	(15,000)	(16,176)	-	(11,572)	(17,357)	-	Operating Revenue
31-3140-3200	Water Sales	(5,400)	(5,444)	-	(3,963)	(5,945)	-	Operating Revenue
31-3150-3200	Water Sales	(1,500)	(1,412)	-	(838)	(1,257)	-	Operating Revenue
31-5030-3200	Water Sales	-	-	(149,228)	-	-	(130,098)	Operating Revenue
31-3110-3205	Metered Water	(35,000)	(51,117)	-	(33,572)	(50,358)	-	Operating Revenue
31-3140-3205	Metered Water	(20,000)	(22,864)	-	(21,924)	(32,886)	-	Operating Revenue
31-3150-3205	Metered Water	(200)	(125)	-	(52)	(78)	-	Operating Revenue
31-5030-3205	Metered Water	-	-	(46,444)	(427)	(640)	(40,997)	Operating Revenue
31-3110-3206	Relief of Charges - Main	-	3,676	-	-	-	-	Operating Revenue
31-3140-3206	Relief of Charges - Dollar Cove	-	3,407	-	(3,407)	(5,111)	-	Operating Revenue
31-5030-3206	Relief of Charges - Main	-	-	(7,500)	-	-	-	Operating Revenue
31-3110-3210	Single Family Water Sales	(1,370,000)	(1,360,957)	-	(777,957)	(1,166,935)	-	Operating Revenue
31-3140-3210	Single Family Water Sales	(121,000)	(120,443)	-	(68,449)	(102,673)	-	Operating Revenue
31-3150-3210	S Family Water Sales	(112,000)	(114,967)	-	(64,904)	(97,356)	-	Operating Revenue
31-5030-3210	Single Family Water Sales	-	-	(1,215,753)	-	-	(1,077,182)	Operating Revenue
31-3110-3215	Single Fam Metered Water	(185,000)	(177,497)	-	(146,767)	(220,151)	-	Operating Revenue
31-3140-3215	Single Fam Meter Water	(8,600)	(10,800)	-	(8,966)	(13,450)	-	Operating Revenue
31-3150-3215	Single Fam Meter Water	(20,000)	(18,321)	-	(17,184)	(25,776)	-	Operating Revenue
31-5030-3215	Single Fam Meter Water	-	-	(374,091)	-	-	(447,436)	Operating Revenue
31-3140-3216	Relief of Charges-Multi Res	-	(28)	-	28	42	-	Operating Revenue
31-3150-3216	Relief of Charges-SFR	-	(249)	-	249	373	-	Operating Revenue
31-3110-3220	Multi Res Water Sales	(152,000)	(152,374)	-	(97,722)	(146,582)	-	Operating Revenue
31-3140-3220	Multi Res Water Sales	(1,200)	(1,250)	-	(800)	(1,200)	-	Operating Revenue
31-3150-3220	Multi Res Water Sales	(6,800)	(6,819)	-	(4,362)	(6,543)	-	Operating Revenue
31-5030-3220	Multi Res Water Sales	-	-	(289,211)	-	-	(279,901)	Operating Revenue
31-3110-3222	Multi Res Unit Charge	(124,000)	(124,077)	-	(64,227)	(96,340)	-	Operating Revenue
31-3140-3222	Multi Res Unit Charge	(500)	(494)	-	(247)	(370)	-	Operating Revenue
31-3150-3222	Multi Res Unit Charge	(3,200)	(3,210)	-	(1,605)	(2,408)	-	Operating Revenue
31-3110-3225	Multi Res Meter Water	(105,000)	(109,495)	-	(71,959)	(107,939)	-	Operating Revenue
31-3140-3225	Multi Res Meter Water	(1,400)	(2,250)	-	(1,214)	(1,822)	-	Operating Revenue
31-3150-3225	Multi Res Metered	(1,200)	(2,117)	-	(2,327)	(3,490)	-	Operating Revenue
31-5030-3225	Multi Res Metered	-	-	(144,882)	-	-	(153,134)	Operating Revenue
31-3110-3230	Mixed Use Water Sales	(280,000)	(277,457)	-	(162,473)	(243,710)	-	Operating Revenue
31-3140-3230	Mixed Use Water Sales	(4,900)	(4,930)	-	(2,863)	(4,295)	-	Operating Revenue
31-3150-3230	Mixed Use Water Sales	(26,000)	(26,330)	-	(15,362)	(23,043)	-	Operating Revenue
31-5030-3230	Mixed Use Water Sales	-	-	(348,878)	-	-	(325,827)	Operating Revenue
31-3110-3235	Mixed Use Metered	(100,000)	(114,922)	-	(71,623)	(107,435)	-	Operating Revenue
31-3140-3235	Mixed Use Metered	(1,600)	(1,204)	-	(1,629)	(2,444)	-	Operating Revenue
31-3150-3235	Mixed Use Metered	(16,000)	(20,722)	-	(13,105)	(19,658)	-	Operating Revenue
31-5030-3235	Mixed Use Metered	-	-	(151,683)	-	-	(168,868)	Operating Revenue
31-3110-3300	Utility Billing Accrual	-	-	-	(167,223)	(250,835)	-	Operating Revenue
31-3140-3300	Utility Billing Accrual	-	-	-	(10,393)	(15,590)	-	Operating Revenue
31-3150-3300	Utility Billing Accrual	-	-	-	(12,266)	(18,400)	-	Operating Revenue
33-5030-3300	Utility Billing Accrual	-	-	-	(123,182)	(184,773)	-	Operating Revenue
31-5030-3325	Turn On / Turn Off Charge	(10,000)	(10,385)	(10,000)	(6,325)	(9,488)	(10,000)	Operating Revenue
32-5030-3335	Connection Fees - Water	(60,000)	(44,419)	(10,000)	(14,989)	(22,484)	(10,000)	Operating Revenue
32-5030-3336	Connection Fees - Fire Serv	(8,000)	(15,357)	(10,000)	(12,282)	(18,423)	(10,000)	Operating Revenue
31-3100-3350	Winterization Water Fee	-	-	-	(750)	(1,125)	-	Operating Revenue
31-5030-3350	Winterization Water Fee	-	-	-	-	-	(750)	Operating Revenue
31-3100-3365	Time and Material Revenue	-	(5,091)	-	(3,913)	(5,870)	-	Operating Revenue

Division		31		Water Revenue				
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line
31-5030-3365	Meter Install Fee	\$ (23,000)	\$ (15,401)	\$ (18,000)	\$ (28,568)	\$ (42,851)	\$ (28,000)	Operating Revenue
31-5030-3000	Water Sales	-	-	35,580	-	-	-	Operating Revenue
31-3110-3000	Water Sales	39,300	35,961	-	22,722	34,083	34,350	Operating Revenue
31-3110-7000	Internal Water Sales	(39,300)	(35,961)	-	(22,722)	(34,083)	(34,350)	Internal Revenue
31-5030-7000	Internal Water Sales	-	-	(35,580)	-	-	-	Internal Revenue
Total		\$ (3,933,500)	\$ (3,945,729)	\$ (3,944,448)	\$ (2,736,056)	\$ (4,104,083)	\$ (4,080,333)	

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Division Department	31 2105		Water National Ave Plant		2020		2020		2020		2021		Change from Last Audited FS
	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget							
Income Statement													
Operations													
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (80,018)	\$ (57,658)	\$ (115,391)	\$ (68,046)	\$ (102,069)	\$ (148,689)							157.9%
Employee Benefits	(41,260)	(25,027)	(62,493)	(35,785)	(53,678)	(76,792)							206.8%
Outside Services/Contractual	(18,711)	(11,122)	(14,595)	(12,576)	(18,864)	(24,105)							116.7%
Utilities	(6,120)	(6,120)	(6,200)	(6,145)	(9,218)	(6,400)							4.6%
Other Operating Expenses	(45,960)	(47,407)	(40,080)	(28,109)	(42,164)	(53,380)							12.6%
Administration-Buildings-Fleet	-	-	-	-	-	-							0.0%
Internal Expense	(5,800)	(5,458)	(7,584)	(3,469)	(5,204)	(9,840)							80.3%
Debt Service	-	-	-	-	-	-							0.0%
Depreciation	-	-	-	-	-	-							0.0%
Total Operating Expense	\$ (197,869)	\$ (152,792)	\$ (246,343)	\$ (154,131)	\$ (231,196)	\$ (319,206)							108.9%
Operating Contribution	\$ (197,869)	\$ (152,792)	\$ (246,343)	\$ (154,131)	\$ (231,196)	\$ (319,206)							108.9%
Allocation of Base	-	-	-	-	-	-							0.0%
Allocation of Fleet	-	-	-	-	-	-							0.0%
Allocation of General & Administrative	-	-	-	-	-	-							0.0%
Operating Income(Loss)	\$ (197,869)	\$ (152,792)	\$ (246,343)	\$ (154,131)	\$ (231,196)	\$ (319,206)							108.9%
Non-Operations													
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-							0.0%
Grant Revenue	-	-	-	-	-	-							0.0%
Interest	-	-	-	-	-	-							0.0%
Other Non-Op Revenue	-	-	-	-	-	-							0.0%
Capital Contribution	-	-	-	-	-	-							0.0%
Other Non-Op Expenses	-	-	-	-	-	-							0.0%
Income(Loss)	\$ (197,869)	\$ (152,792)	\$ (246,343)	\$ (154,131)	\$ (231,196)	\$ (319,206)							108.9%
Additional Funding Sources													
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							0.0%
Transfers	-	-	-	-	-	-							0.0%
Balance	\$ (197,869)	\$ (152,792)	\$ (246,343)	\$ (154,131)	\$ (231,196)	\$ (319,206)							108.9%

Division		31		Water						
Department		2105		National Ave Plant						
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line		
31-2105-4110	Salaries & Wage - Regular Full	\$ 80,018	\$ 53,190	\$ 115,391	\$ 50,288	\$ 75,432	\$ 148,689	Salaries and Wages		
31-2105-4115	Salaries & Wage - Temp	-	-	-	-	-	-	Salaries and Wages		
31-2105-4100	Accrued Payroll Expense	-	755	-	1,921	2,881	-	Salaries and Wages		
31-2105-4120	Sick/Personal	-	-	-	2,914	4,370	-	Salaries and Wages		
31-2105-4125	Vacation Time	-	-	-	6,495	9,743	-	Salaries and Wages		
31-2105-4127	Holiday Pay	-	-	-	4,305	6,457	-	Salaries and Wages		
31-2105-4135	Compensatory Time	-	-	-	1,405	2,108	-	Salaries and Wages		
31-2105-4145	Overtime	-	3,714	-	719	1,078	-	Salaries and Wages		
31-2105-4200	F.I.C.A.	6,121	4,311	8,827	5,017	7,526	11,375	Employee Benefits		
31-2105-4300	Accrued Benefit Expense	-	283	-	328	492	-	Employee Benefits		
31-2105-4305	Allocated Benefit	-	-	33,742	19,897	29,845	40,935	Employee Benefits		
31-2105-4310	Medical Insurance	21,319	11,164	-	-	-	-	Employee Benefits		
31-2105-4333	HRA Funding	1,263	733	-	-	-	-	Employee Benefits		
31-2105-4345	Workers' Comp Insurance	4,850	4,176	9,123	5,051	7,577	9,364	Employee Benefits		
31-2105-4336	Long-Term Disability	952	-	-	-	-	-	Employee Benefits		
31-2105-4356	CalPERS	6,393	4,194	10,289	5,088	7,632	14,373	Employee Benefits		
31-2105-4368	Unemployment Insurance	354	164	397	395	592	730	Employee Benefits		
31-2105-4369	Employment Training Tax	8	4	115	9	14	15	Employee Benefits		
31-2105-4465	Contractual Services	18,711	11,122	14,595	12,576	18,864	24,105	Outside Services/Contractual		
31-2105-4530	T.T.S.A.	6,120	6,120	6,200	6,145	9,218	6,400	Utilities		
31-2105-4610	Operating Supplies	32,900	31,365	27,000	17,900	26,851	32,000	Other Operating Expenses		
31-2105-4640	Equipment	10,000	13,936	9,600	8,111	12,167	13,500	Other Operating Expenses		
31-2105-4740	Repair & Maintenance - Other	-	-	-	-	-	2,000	Other Operating Expenses		
31-2105-4816	Shipping	3,060	2,106	3,480	2,098	3,147	5,880	Other Operating Expenses		
31-2105-4520	Water	1,300	1,220	1,320	997	1,495	5,400	Internal Expense		
31-2105-4525	Sewer	4,500	4,238	6,264	2,472	3,709	4,440	Internal Expense		
Total		\$ 197,869	\$ 152,792	\$ 246,343	\$ 154,131	\$ 231,196	\$ 319,206			

Division	31	Water	2018	2019	2020	2021
Department	2105	National Ave Plant	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Hach UVAS Calibration and Service		\$ 1,500	\$ 1,280	\$ 3,000	\$ 4,200
	E-MASS and Maintenance		-	-	-	6,500
	Snow Removal		3,183	3,231	-	-
	Crane Inspection		-	-	275	325
	Fire Extinguisher Inspections - Water Facilities		300	400	40	60
	Monthly Giardia / Crypto Samples		4,840	4,840	4,080	4,080
	Raw Water Samples		5,250	5,460	3,900	5,940
	National Avenue WTP Intake Inspection / Cleaning		3,250	3,500	3,300	3,000
	Total Contractual Services		\$ 18,323	\$ 18,711	\$ 14,595	\$ 24,105
4610	Operating Supplies					
	Sodium Hypochlorite (90% Swr 10% Wtr)		\$ 12,000	\$ 12,000	\$ 6,600	\$ 7,200
	Fittings / Connectors / Small Parts		500	500	-	-
	Plant Parts / Lamps / Filters		11,000	11,000	14,400	18,000
	Hach Misc., Parts, NTU Standards/Chlorine Test Kit / Reagents		7,000	7,000	6,000	6,800
	Replacement batteries for generator		1,300	1,300	-	-
	Amiad Filters, Valves, Sheer pins, etc.		1,100	1,100	-	-
	Total Operating Supplies		\$ 32,900	\$ 32,900	\$ 27,000	\$ 32,000
4816	Shipping					
	Raw Water Sample Shipping		\$ 1,200	\$ 1,400	\$ 1,400	\$ 3,720
	Cooler Return (empty)		220	260	260	240
	Raw Water Sample To Lab		1,400	1,400	1,400	1,920
	Total Shipping		\$ 2,820	\$ 3,060	\$ 3,060	\$ 5,880

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Division Department	31 2120		Water Collection Mains/Distribution				2021 Budget	Change from Last Audited FS
	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget		
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (296,345)	\$ (286,867)	\$ (297,334)	\$ (200,478)	\$ (300,716)	\$ (343,983)		19.9%
Employee Benefits	(168,759)	(125,330)	(158,833)	(104,572)	(156,858)	(174,847)		39.5%
Outside Services/Contractual	(72,100)	(108,691)	(56,800)	(74,960)	(112,439)	(56,800)		-47.7%
Utilities	-	-	-	-	-	-		0.0%
Other Operating Expenses	(159,025)	(155,528)	(128,760)	(87,981)	(131,972)	(141,860)		-8.8%
Administration-Buildings-Fleet	-	-	-	-	-	-		0.0%
Internal Expense	(15,000)	(15,000)	(15,000)	(10,000)	(15,000)	(15,000)		0.0%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (711,228)	\$ (691,415)	\$ (656,727)	\$ (477,990)	\$ (716,986)	\$ (732,490)		5.9%
Operating Contribution	\$ (711,228)	\$ (691,415)	\$ (656,727)	\$ (477,990)	\$ (716,986)	\$ (732,490)		5.9%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (711,228)	\$ (691,415)	\$ (656,727)	\$ (477,990)	\$ (716,986)	\$ (732,490)		5.9%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (711,228)	\$ (691,415)	\$ (656,727)	\$ (477,990)	\$ (716,986)	\$ (732,490)		5.9%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	-	0.0%
Balance	\$ (711,228)	\$ (691,415)	\$ (656,727)	\$ (477,990)	\$ (716,986)	\$ (732,490)		5.9%

Division		31		Water						
Department		2120		Collection Mains/Distribution						
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line		
31-2120-4110	Salaries & Wage - Regular Full	\$ 276,345	\$ 248,757	\$ 291,214	\$ 171,781	\$ 257,671	\$ 335,982	Salaries and Wages		
31-2120-4100	Accrued Payroll Expense	-	11,538	-	(10,889)	(16,334)	8,001	Salaries and Wages		
31-2120-4115	Salaries and Wages - Temp	20,000	5,390	6,121	-	-	-	Salaries and Wages		
31-2120-4120	Sick/Personal	-	-	-	7,032	10,548	-	Salaries and Wages		
31-2120-4123	Bereavement Pay	-	-	-	114	170	-	Salaries and Wages		
31-2120-4125	Vacation Time	-	-	-	10,781	16,172	-	Salaries and Wages		
31-2120-4127	Holiday Pay	-	-	-	12,365	18,547	-	Salaries and Wages		
31-2120-4135	Compensatory Time	-	-	-	5,950	8,924	-	Salaries and Wages		
31-2120-4145	Overtime	-	21,182	-	3,081	4,622	-	Salaries and Wages		
31-2120-4185	Workers' Comp Leave	-	-	-	264	396	-	Salaries and Wages		
31-2120-4200	F.I.C.A.	22,670	20,978	22,746	16,090	24,136	26,315	Employee Benefits		
31-2120-4300	Accrued Benefit Expense	-	4,214	-	(4,311)	(6,467)	-	Employee Benefits		
31-2120-4305	Allocated Benefit	-	-	85,155	58,620	87,929	92,499	Employee Benefits		
31-2120-4310	Medical Insurance	94,139	55,170	-	-	-	-	Employee Benefits		
31-2120-4333	HRA Funding	5,576	4,310	-	-	-	-	Employee Benefits		
31-2120-4336	Long-Term Disability	3,289	-	-	-	-	-	Employee Benefits		
31-2120-4345	Workers' Comp Insurance	17,961	20,203	23,507	16,041	24,061	21,664	Employee Benefits		
31-2120-4356	CalPERS	23,330	19,499	25,967	17,031	25,546	32,477	Employee Benefits		
31-2120-4368	Unemployment Insurance	1,763	933	1,160	1,076	1,614	1,858	Employee Benefits		
31-2120-4369	Employment Training Tax	30	22	297	25	38	34	Employee Benefits		
31-2120-4435	Software Licenses/Maintenance	800	-	11,300	2,606	3,910	7,400	Outside Services/Contractual		
31-2120-4465	Contractual Services	71,300	108,691	45,500	72,353	108,530	49,400	Outside Services/Contractual		
31-2120-4540	Telephone	-	-	-	-	-	-	Utilities		
31-2120-4610	Operating Supplies	135,000	132,684	124,800	83,159	124,739	135,400	Other Operating Expenses		
31-2120-4630	Tools	3,300	4,581	-	-	-	-	Other Operating Expenses		
31-2120-4640	Equipment	17,500	15,342	-	1,562	2,343	2,500	Other Operating Expenses		
31-2120-4816	Shipping	2,500	2,467	1,320	950	1,425	1,320	Other Operating Expenses		
31-2120-4820	Fees & Permits	725	385	2,640	605	908	2,640	Other Operating Expenses		
31-2120-4830	Travel & Meetings	-	69	-	-	-	-	Other Operating Expenses		
31-2120-4835	Rents & Leases	-	-	-	1,705	2,558	-	Other Operating Expenses		
31-2120-4805	Dumping Fees	15,000	15,000	15,000	10,000	15,000	15,000	Internal Expense		
Total		\$ 711,228	\$ 691,415	\$ 656,727	\$ 477,990	\$ 716,986	\$ 732,490			

Division	31	Water	2018	2019	2020	2021
Department	2120	Collection Mains/Distribution	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4435	Software Licenses/Maintenance					
	SCADA - Inductive Automation Ignition License Maintenance		\$ -	\$ 800	\$ 800	\$ -
	Itron Maintenance		-	-	10,500	7,400
	Total Software Licenses/Maintenance		\$ -	\$ 800	\$ 11,300	\$ 7,400
4465	Contractual Services					
	Water Tank Maintenance Contract - Carnelian Woods #2 Tank		\$ 14,000	\$ 15,000	\$ -	\$ -
	Diesel Fuel Filtration Park Well		-	-	3,000	-
	Monthly Water Sampling - BioVir Labs		2,000	-	-	-
	Monthly Water Sampling - Cranmer Labs		6,500	6,500	5,400	5,400
	Hot Tap Valves		-	-	-	7,500
	Lead & Copper Testing		-	-	2,100	-
	Patch Paving		33,000	33,000	30,000	30,000
	Water Tank Cleaning and Inspection		-	-	5,000	6,500
	SCADA on the storage tanks		-	800	-	-
	Total Contractual Services		\$ 55,500	\$ 55,300	\$ 45,500	\$ 49,400
4610	Operating Supplies					
	Water Meter Repair / Taps / Saddles / Stops		\$ 21,000	\$ 21,000	\$ -	\$ -
	Marking Paint, Whiskers, Nails, etc.		1,000	500	-	-
	Fittings / Connectors / Small Parts		21,000	21,000	-	-
	Chlorine Test Kits / Reagents		500	500	-	1,200
	Pipe / Meter Boxes / Lids / Tubing		31,000	31,000	67,000	67,000
	PRV / PRS units - rebuild kits		2,500	2,500	-	-
	Upgrade to New: Round-Style Meter Box / Lid / Bases		3,000	3,000	-	-
	Traffic Control Supplies		-	-	3,000	4,400
	Water Meter & ERT Replacements		28,000	28,000	32,000	20,000
	Wi-Fi Meters		-	-	-	20,000
	TCPUD Water Purchases		27,500	27,500	22,800	22,800
	Total Operating Supplies		\$ 135,500	\$ 135,000	\$ 124,800	\$ 135,400

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Division Department	31 2130	Water Pump Stations	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	Change from Last Audited FS			
Income Statement												
Operations												
Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%			
Internal Revenue		-		-		-		-	0.0%			
Total Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%			
Salaries and Wages	\$	(13,192)	\$	(49,284)	\$	(89,235)	\$	(53,069)	(79,603)	\$	(105,928)	114.9%
Employee Benefits		(7,252)		(24,031)		(48,350)		(27,684)	(41,527)		(54,725)	127.7%
Outside Services/Contractual		(8,650)		(15,284)		(11,200)		(3,174)	(4,762)		(17,225)	12.7%
Utilities		(165,000)		(158,231)		(159,355)		(102,505)	(153,758)		(168,575)	6.5%
Other Operating Expenses		(33,100)		(17,991)		(13,095)		(10,134)	(15,200)		(17,400)	-3.3%
Administration-Buildings-Fleet		-		-		-		-	-		-	0.0%
Internal Expense		-		-		-		-	-		-	0.0%
Debt Service		-		-		-		-	-		-	0.0%
Depreciation		-		-		-		-	-		-	0.0%
Total Operating Expense	\$	(227,195)	\$	(264,821)	\$	(321,234)	\$	(196,567)	(294,850)	\$	(363,853)	37.4%
Operating Contribution	\$	(227,195)	\$	(264,821)	\$	(321,234)	\$	(196,567)	(294,850)	\$	(363,853)	37.4%
Allocation of Base		-		-		-		-	-		-	0.0%
Allocation of Fleet		-		-		-		-	-		-	0.0%
Allocation of General & Administrative		-		-		-		-	-		-	0.0%
Operating Income(Loss)	\$	(227,195)	\$	(264,821)	\$	(321,234)	\$	(196,567)	(294,850)	\$	(363,853)	37.4%
Non-Operations												
Property Tax Revenue	\$	-	\$	-	\$	-	\$	-	-	\$	-	0.0%
Community Facilities District (CFD 94-1)		-		-		-		-	-		-	0.0%
Grant Revenue		-		-		-		-	-		-	0.0%
Interest		-		-		-		-	-		-	0.0%
Other Non-Op Revenue		-		-		-		-	-		-	0.0%
Capital Contribution		-		-		-		-	-		-	0.0%
Other Non-Op Expenses		-		-		-		-	-		-	0.0%
Income(Loss)	\$	(227,195)	\$	(264,821)	\$	(321,234)	\$	(196,567)	(294,850)	\$	(363,853)	37.4%
Additional Funding Sources												
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	-	\$	-	0.0%
Transfers		-		-		-		-	-		-	0.0%
Balance	\$	(227,195)	\$	(264,821)	\$	(321,234)	\$	(196,567)	(294,850)	\$	(363,853)	37.4%

Division		31		Water						
Department		2130		Pump Stations						
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line		
31-2130-4110	Salaries & Wage - Regular Full	\$ 13,192	\$ 46,559	\$ 89,235	\$ 41,645	\$ 62,467	\$ 105,928	Salaries and Wages		
31-2130-4100	Accrued Payroll Expense	-	365	-	(4)	(6)	-	Salaries and Wages		
31-2130-4115	Salaries and Wages - Temp	-	550	-	-	-	-	Salaries and Wages		
31-2130-4120	Sick/Personal	-	-	-	2,474	3,711	-	Salaries and Wages		
31-2130-4123	Bereavement Pay	-	-	-	8	11	-	Salaries and Wages		
31-2130-4125	Vacation Time	-	-	-	3,868	5,802	-	Salaries and Wages		
31-2130-4127	Holiday Pay	-	-	-	3,356	5,035	-	Salaries and Wages		
31-2130-4135	Compensatory Time	-	-	-	1,121	1,681	-	Salaries and Wages		
31-2130-4145	Overtime	-	1,809	-	595	892	-	Salaries and Wages		
31-2130-4185	Workers' Comp Leave	-	-	-	7	10	-	Salaries and Wages		
31-2130-4200	F.I.C.A.	1,009	3,718	6,826	4,039	6,059	8,104	Employee Benefits		
31-2130-4300	Accrued Benefit Expense	-	242	-	(206)	(308)	-	Employee Benefits		
31-2130-4305	Allocated Benefit	-	-	26,094	15,517	23,276	29,163	Employee Benefits		
31-2130-4310	Medical Insurance	4,006	12,204	-	-	-	-	Employee Benefits		
31-2130-4333	HRA Funding	237	679	-	-	-	-	Employee Benefits		
31-2130-4336	Long-Term Disability	157	-	-	-	-	-	Employee Benefits		
31-2130-4345	Workers' Comp Insurance	800	3,619	7,055	4,046	6,070	6,671	Employee Benefits		
31-2130-4356	CalPERS	976	3,404	7,957	3,976	5,965	10,239	Employee Benefits		
31-2130-4368	Unemployment Insurance	66	160	328	304	456	537	Employee Benefits		
31-2130-4369	Employment Training Tax	1	4	89	7	11	11	Employee Benefits		
31-2130-4435	Software Licenses/Maintenance	-	1,395	-	-	-	-	Outside Services/Contractual		
31-2130-4465	Contractual Services	8,650	13,889	11,200	3,174	4,762	17,225	Outside Services/Contractual		
31-2130-4510	Natural Gas	2,000	1,561	1,655	1,065	1,598	1,655	Utilities		
31-2130-4515	Electricity	160,000	151,601	154,400	100,334	150,501	165,000	Utilities		
31-2130-4540	Telephone	3,000	5,069	3,300	1,106	1,660	1,920	Utilities		
31-2130-4610	Operating Supplies	18,000	16,873	2,400	4,699	7,049	9,600	Other Operating Expenses		
31-2130-4630	Tools	-	-	1,200	572	858	3,000	Other Operating Expenses		
31-2130-4640	Equipment	3,000	560	3,600	4,420	6,630	4,800	Other Operating Expenses		
31-2130-4710	Repair & Maintenance - Buildings	11,000	-	4,500	-	-	-	Other Operating Expenses		
31-2130-4816	Shipping	-	250	-	29	44	-	Other Operating Expenses		
31-2130-4820	Fees & Permits	1,100	309	1,395	413	619	-	Other Operating Expenses		
Total		\$ 227,195	\$ 264,821	\$ 321,234	\$ 196,567	\$ 294,850	\$ 363,853			

Division	31	Water	2018	2019	2020	2021
Department	2130	Pump Stations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Snow Removal		\$ 3,800	\$ 3,400	\$ 3,000	\$ 4,200
	Fire Extinguisher Inspections - Water Facilities		400	400	200	250
	E-MASS and Maintenance		-	-	-	3,500
	Fence Repair / Replacement - Water Stations		1,500	1,500	-	-
	Pump Repair		3,000	3,000	7,750	6,000
	Diesel Fuel Filtration Park Well		-	-	-	3,000
	SCADA - Network Maintenance		800	-	-	-
	SCADA - Telemetry and Network Improvements		3,000	-	-	-
	Crane Inspections		300	350	250	275
	Total Contractual Services		\$ 12,800	\$ 8,650	\$ 11,200	\$ 17,225
4710	Repairs & Maintenance - Buildings					
	Minor Repairs to Carnelian Pump & Booster Station - Paint / Siding / Shingles etc.		\$ 3,500	\$ 3,500	\$ 2,000	\$ -
	Roof over power panels at Zone 1 booster		-	7,500	2,500	-
	Total Repairs & Maintenance - Buildings		\$ 3,500	\$ 11,000	\$ 4,500	\$ -
4820	Fees & Permits					
	Placer County Environmental Health Fees		\$ 1,000	\$ 1,100	\$ 1,075	\$ -
	Generator Fees		-	-	320	-
	Total Fees & Permits		\$ 1,000	\$ 1,100	\$ 1,395	\$ -

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Division Department	31 2190		Water Line Locations		2020		2021		Change from Last Audited FS
	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget			
Income Statement									
Operations									
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Salaries and Wages	\$ -	\$ -	\$ (6,316)	\$ (4,090)	\$ (6,135)	\$ (6,307)			0.0%
Employee Benefits	-	-	(3,425)	(2,174)	(3,261)	(3,263)			0.0%
Outside Services/Contractual	-	-	-	-	-	-			0.0%
Utilities	-	-	-	-	-	-			0.0%
Other Operating Expenses	-	1,050	(3,500)	-	-	(10,000)			-1052.4%
Administration-Buildings-Fleet	-	-	-	-	-	-			0.0%
Internal Expense	-	-	-	-	-	-			0.0%
Debt Service	-	-	-	-	-	-			0.0%
Depreciation	-	-	-	-	-	-			0.0%
Total Operating Expense	\$ -	\$ 1,050	\$ (13,241)	\$ (6,264)	\$ (9,396)	\$ (19,570)			-1963.8%
Operating Contribution	\$ -	\$ 1,050	\$ (13,241)	\$ (6,264)	\$ (9,396)	\$ (19,570)			-1963.8%
Allocation of Base	-	-	-	-	-	-			0.0%
Allocation of Fleet	-	-	-	-	-	-			0.0%
Allocation of General & Administrative	-	-	-	-	-	-			0.0%
Operating Income(Loss)	\$ -	\$ 1,050	\$ (13,241)	\$ (6,264)	\$ (9,396)	\$ (19,570)			-1963.8%
Non-Operations									
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-			0.0%
Grant Revenue	-	-	-	-	-	-			0.0%
Interest	-	-	-	-	-	-			0.0%
Other Non-Op Revenue	-	-	-	-	-	-			0.0%
Capital Contribution	-	-	-	-	-	-			0.0%
Other Non-Op Expenses	-	-	-	-	-	-			0.0%
Income(Loss)	\$ -	\$ 1,050	\$ (13,241)	\$ (6,264)	\$ (9,396)	\$ (19,570)			-1963.8%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0%
Transfers	-	-	-	-	-	-			0.0%
Balance	\$ -	\$ 1,050	\$ (13,241)	\$ (6,264)	\$ (9,396)	\$ (19,570)			-1963.8%

Division		31		Water									
Department		2190		Line Locations									
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line					
31-2190-4110	Salaries & Wage - Regular Full	\$ -	\$ 1,345	\$ 6,316	\$ 3,253	\$ 4,879	\$ 6,307	Salaries and Wages					
31-2190-4100	Accrued Payroll Expense	-	(1,345)	-	157	235	-	Salaries and Wages					
31-2190-4115	Salaries and Wages - Temp	-	-	-	-	-	-	Salaries and Wages					
31-2190-4120	Sick/Personal	-	-	-	167	250	-	Salaries and Wages					
31-2190-4123	Bereavement Pay	-	-	-	3	4	-	Salaries and Wages					
31-2190-4125	Vacation Time	-	-	-	185	278	-	Salaries and Wages					
31-2190-4127	Holiday Pay	-	-	-	245	367	-	Salaries and Wages					
31-2190-4135	Compensatory Time	-	-	-	56	84	-	Salaries and Wages					
31-2190-4145	Overtime	-	-	-	22	34	-	Salaries and Wages					
31-2190-4185	Workers' Comp Leave	-	-	-	2	4	-	Salaries and Wages					
31-2190-4200	F.I.C.A.	-	102	483	300	450	483	Employee Benefits					
31-2190-4300	Accrued Benefit Expense	-	(371)	-	38	56	-	Employee Benefits					
31-2190-4305	Allocated Benefit	-	-	1,847	1,196	1,794	1,736	Employee Benefits					
31-2190-4333	HRA Funding	-	68	-	-	-	-	Employee Benefits					
31-2190-4345	Workers' Comp Insurance	-	97	499	299	449	397	Employee Benefits					
31-2190-4356	CalPERS	-	104	563	319	479	610	Employee Benefits					
31-2190-4368	Unemployment Insurance	-	-	26	21	32	36	Employee Benefits					
31-2190-4369	Employment Training Tax	-	-	6	0	1	1	Employee Benefits					
31-2190-4610	Operating Supplies	-	-	1,000	-	-	1,400	Other Operating Expenses					
31-2190-4630	Tools	-	-	100	-	-	-	Other Operating Expenses					
31-2190-4640	Equipment	-	(1,050)	2,400	-	-	8,600	Other Operating Expenses					
Total		\$ -	\$ (1,050)	\$ 13,241	\$ 6,264	\$ 9,396	\$ 19,570						

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Division Department	31 5030		Water Base					Change from Last Audited FS
	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget		
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (372,594)	\$ (426,586)	\$ (381,638)	\$ (288,288)	\$ (432,432)	\$ (375,277)		-12.0%
Employee Benefits	(159,456)	(175,002)	(178,921)	(142,848)	(214,272)	(175,280)		0.2%
Outside Services/Contractual	(126,900)	(66,770)	(77,500)	(100,245)	(150,368)	(53,900)		-19.3%
Utilities	(50)	(213)	(300)	-	-	-		-100.0%
Other Operating Expenses	(188,470)	(134,444)	(174,706)	(108,717)	(163,076)	(161,923)		20.4%
Administration-Buildings-Fleet	-	-	-	-	-	-		0.0%
Internal Expense	-	(752)	-	-	-	(3,850)		411.8%
Debt Service	(113,000)	(97,594)	(98,952)	(66,462)	(99,694)	(83,939)		-14.0%
Depreciation	(990,000)	(962,303)	(1,060,454)	(698,772)	(1,048,157)	(1,102,508)		14.6%
Total Operating Expense	\$ (1,950,470)	\$ (1,863,664)	\$ (1,972,470)	\$ (1,405,333)	\$ (2,107,999)	\$ (1,956,676)		5.0%
Operating Contribution	\$ (1,950,470)	\$ (1,863,664)	\$ (1,972,470)	\$ (1,405,333)	\$ (2,107,999)	\$ (1,956,676)		5.0%
Allocation of Base	(59,243)	(48,417)	-	-	-	-		-100.0%
Allocation of Fleet	(273,142)	(179,412)	(185,861)	(123,907)	(185,860)	(233,639)		30.2%
Allocation of General & Administrative	(1,323,155)	(1,221,223)	-	-	-	-		-100.0%
Operating Income(Loss)	\$ (3,606,009)	\$ (3,312,716)	\$ (2,158,331)	\$ (1,529,240)	\$ (2,293,859)	\$ (2,190,315)		-33.9%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%
Grant Revenue	68,500	52,406	-	1,960	2,940	-		-100.0%
Interest	-	-	-	-	-	-		0.0%
Other Non-Op Revenue	25,000	27,179	32,500	30,841	46,261	-		-100.0%
Capital Contribution	-	34,610	-	-	-	-		-100.0%
Other Non-Op Expenses	-	97,189	-	-	-	-		-100.0%
Income(Loss)	\$ (3,512,509)	\$ (3,101,333)	\$ (2,125,831)	\$ (1,496,439)	\$ (2,244,658)	\$ (2,190,315)		-29.4%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ (3,512,509)	\$ (3,101,333)	\$ (2,125,831)	\$ (1,496,439)	\$ (2,244,658)	\$ (2,190,315)		-29.4%

Division		31	Water					
Department		5030	Base					
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line
31-5030-3911	Reallocation of Property Tax Revenue	-	-	-	-	-	-	Property Tax Revenue
31-5030-4110	Salaries & Wage - Regular Full	328,890	255,840	303,966	212,903	319,354	323,329	Salaries and Wages
31-5030-4100	Accrued Payroll Expense	-	(989)	-	(2,462)	(3,693)	400	Salaries and Wages
31-5030-4115	Salaries and Wages - Temp	1,600	893	1,540	-	-	-	Salaries and Wages
31-5030-4120	Sick/Personal	-	28,060	-	8,399	12,599	-	Salaries and Wages
31-5030-4123	Bereavement Pay	-	1,850	-	1,427	2,141	-	Salaries and Wages
31-5030-4125	Vacation Time	-	47,506	-	15,111	22,667	-	Salaries and Wages
31-5030-4127	Holiday Pay	-	32,917	-	14,238	21,357	-	Salaries and Wages
31-5030-4130	Administrative Leave	-	1,910	-	1,116	1,675	-	Salaries and Wages
31-5030-4135	Compensatory Time	-	14,385	-	3,003	4,505	-	Salaries and Wages
31-5030-4140	Standby/Monitoring Pay	36,609	36,905	39,594	29,426	44,139	39,548	Salaries and Wages
31-5030-4141	Duty Supervisor Pay	5,495	4,985	12,538	3,105	4,658	-	Salaries and Wages
31-5030-4145	Overtime	-	1,923	24,000	1,337	2,006	12,000	Salaries and Wages
31-5030-4185	Workers' Comp Leave	-	398	-	361	542	-	Salaries and Wages
31-5030-4190	Paid Time Off	-	-	-	322	483	-	Salaries and Wages
31-5030-4200	F.I.C.A.	22,972	31,916	29,195	20,529	30,793	28,709	Employee Benefits
31-5030-4300	Accrued Benefit Expense	-	246	-	(1,238)	(1,856)	-	Employee Benefits
31-5030-4305	Allocated Benefit	-	-	88,884	84,295	126,443	89,015	Employee Benefits
31-5030-4310	Medical Insurance	81,511	106,757	-	-	-	-	Employee Benefits
31-5030-4325	Life Insurance	790	-	-	-	-	-	Employee Benefits
31-5030-4333	HRA Funding	5,195	7,469	-	-	-	-	Employee Benefits
31-5030-4336	Long-Term Disability	3,554	-	-	-	-	-	Employee Benefits
31-5030-4345	Workers' Comp Insurance	18,201	(2,951)	30,172	18,694	28,041	23,635	Employee Benefits
31-5030-4356	CalPERS	25,611	29,322	29,244	19,264	28,897	32,414	Employee Benefits
31-5030-4360	Admin Fee - IRS 125 Plan	120	244	-	-	-	-	Employee Benefits
31-5030-4368	Unemployment Insurance	1,471	1,954	1,044	1,273	1,910	1,470	Employee Benefits
31-5030-4369	Employment Training Tax	30	46	382	30	45	38	Employee Benefits
31-5030-4425	Attorney Fees	-	-	25,000	56,424	84,636	25,000	Outside Services/Contractual
31-5030-4435	Software Licenses/Maintenance	10,650	10,512	-	1,571	2,357	350	Outside Services/Contractual
31-5030-4465	Contractual Services	116,250	56,258	52,500	42,250	63,375	28,550	Outside Services/Contractual
31-5030-4540	Telephone	50	213	300	-	-	-	Utilities
31-5030-4610	Operating Supplies	11,800	8,840	19,000	9,978	14,968	19,000	Other Operating Expenses
31-5030-4620	Uniforms	3,800	1,591	4,400	5,581	8,371	5,500	Other Operating Expenses
31-5030-4621	Safety Gear	8,000	6,885	10,000	2,351	3,527	10,200	Other Operating Expenses
31-5030-4630	Tools	3,500	2,231	5,000	2,087	3,131	5,000	Other Operating Expenses
31-5030-4870	Insurance	44,000	41,900	41,821	27,880	41,821	43,163	Other Operating Expenses
31-5030-4875	Insurance Claims - PL & PD	-	-	2,500	-	-	-	Other Operating Expenses
31-5030-4880	Memberships	19,300	17,434	18,000	18,160	27,240	17,700	Other Operating Expenses
31-5030-4895	Miscellaneous	-	-	-	46	69	-	Other Operating Expenses
31-5030-4980	Customer Information	17,400	5,962	-	4,002	6,003	-	Other Operating Expenses
31-5030-4836	Rent of Event Center	-	752	-	-	-	3,850	Internal Expense
31-5030-5060	Interest Expense	113,000	97,594	98,952	66,462	99,694	83,939	Debt Service
31-5030-5600	Depreciation Expense	990,000	962,303	1,060,454	698,772	1,048,157	1,102,508	Depreciation
31-5030-6000	Administrative Allocation	1,323,155	1,221,223	-	-	-	-	Allocation of General & Administrative

Division Department		31 5030	Water Base								
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line			
31-5030-4640	Equipment	\$ 12,300	\$ 9,614	\$ 16,300	\$ 6,650	\$ 9,975	\$ -	Other Operating Expenses			
31-5030-4710	Repair & Maintenance - Buildings	-	3,204	2,000	-	-	2,000	Other Operating Expenses			
31-5030-4816	Shipping	-	-	-	82	124	-	Other Operating Expenses			
31-5030-4820	Fees & Permits	34,230	26,572	25,125	25,272	37,908	24,000	Other Operating Expenses			
31-5030-4825	Taxes & Licenses	2,840	1,795	3,960	965	1,448	3,960	Other Operating Expenses			
31-5030-4830	Travel & Meetings	10,000	2,923	15,000	3,077	4,615	17,000	Other Operating Expenses			
31-5030-4835	Rents & Leases	6,000	-	-	-	-	-	Other Operating Expenses			
31-5030-4855	Education & Training	15,300	5,492	11,600	2,585	3,878	14,400	Other Operating Expenses			
31-5030-6010	Base Allocation	59,243	48,417	-	-	-	-	Allocation of Base			
31-5030-6020	Fleet Allocation	273,142	179,412	185,861	123,907	185,860	233,639	Allocation of Fleet			
31-5050-3435	Grant Revenue	-	(51,228)	-	-	-	-	Grant Revenue			
31-5030-3435	Grant Revenue	(68,500)	(1,178)	-	(1,960)	(2,940)	-	Grant Revenue			
31-5030-3945	Gain On Sale of Surplus Equip	-	-	-	-	-	-	Other Non-Op Revenue			
31-5030-3950	Miscellaneous Revenue	(25,000)	(27,179)	(32,500)	(30,841)	(46,261)	-	Other Non-Op Revenue			
31-5030-3438	Capital Contribution-Infrastructure	-	(34,610)	-	-	-	-	Capital Contribution			
31-5030-4358	Pension Expense	-	(97,189)	-	-	-	-	Other Non-Op Expenses			
Total		\$ 3,512,509	\$ 3,101,333	\$ 2,125,831	\$ 1,496,439	\$ 2,244,658	\$ 2,190,315				

Division	31	Water	2018	2019	2020	2021
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Fire Extinguisher Inspections - Water Facilities		\$ 500	\$ 500	\$ 100	\$ 300
	Backflow Gauge Calibrated		-	-	100	100
	Annual Service Eagle Air Compressor		-	-	600	500
	Traffic Control Training		-	-	750	900
	Respirator / Pulmonary Fit Test		-	-	1,400	1,750
	Forklift Training		-	-	1,500	1,600
	CPR / First Aid Training		-	-	1,600	1,600
	Handheld Radio Repairs		-	-	1,800	1,800
	Aramark Uniforms		900	-	-	-
	Safety & Hazmat Consultants		19,800	19,800	19,200	19,200
	Cost of Service Study Implementation Support		50,000	41,000	25,000	-
	Lucity Outside Contractor		14,000	-	-	-
	USA Dig Line Location Service		-	450	450	800
	Water Audit Validation Services		-	2,500	-	-
	Total Contractual Services		\$ 85,200	\$ 64,250	\$ 52,500	\$ 28,550
4640	Equipment					
	Hand Held Radios		\$ 1,800	\$ 6,000	\$ -	\$ -
	Chop Saw 16"		-	-	1,800	-
	3000 Watt Generator		-	-	2,500	-
	Hydraulic Pump for valve exerciser		-	-	2,500	-
	Meter Pit Pumps		-	-	3,000	-
	Light Tower Retro Fit		-	-	3,500	-
	Air Monitoring Equipment		1,800	1,800	-	-
	Office / Desks		1,000	1,000	-	-
	Snow blower		3,500	3,500	3,000	-
	Total Equipment		\$ 8,100	\$ 12,300	\$ 16,300	\$ -
4820	Fees & Permits					
	System Fees #3110001 TAHOE MAIN		\$ 9,000	\$ 9,000	\$ -	\$ -
	System Fees #3110023 CARNELIAN WOODS		3,000	3,000	-	-
	System Fees #3110036 DOLLAR COVE		3,000	3,000	-	-
	Lead Poisoning		-	-	350	-
	Annual Land Use Fee		-	-	1,500	-
	Small Water System annual Fee		2,100	2,100	-	-
	Large Water System Annual Fee		14,000	14,000	17,500	18,000
	Water Rights		2,500	2,500	5,050	6,000
	TRPA MOU Monitoring Fees		630	630	725	-
	Total Fees & Permits		\$ 34,230	\$ 34,230	\$ 25,125	\$ 24,000
4825	Taxes & Licenses					
	Radio Licenses - Truck Mounted, Handheld, and Stationary		\$ 1,000	\$ 540	\$ 780	\$ 780
	CDPHS Renewal Fees T-1/2 D-1/2		1,200	1,400	2,400	2,400
	Exam Fee Reimbursements		900	900	780	780
	Total Taxes & Licenses		\$ 3,100	\$ 2,840	\$ 3,960	\$ 3,960

Division	31	Water	2018	2019	2020	2021
Department	5030	Base	Budget	Budget	Budget	Budget
4830	Travel & Meetings					
	Specialized / Individual training		\$ 3,000	\$ 5,000	\$ 3,000	\$ 3,000
	Lucity Annual Conference		5,000	5,000	3,000	3,000
	Springbrook Annual Conference		-	-	3,000	3,000
	Certification Training in Sacramento		-	-	6,000	6,000
	RUG Training		-	-	-	2,000
	Clay Valve Training		2,100	-	-	-
	Conservation Irrigation Training		1,000	-	-	-
	Total Travel & Meetings		\$ 11,100	\$ 10,000	\$ 15,000	\$ 17,000
4855	Education & Training					
	Specialized / Individual training		\$ 3,500	\$ 3,500	\$ 2,000	\$ 4,800
	Lucity Annual Conference and Training		5,000	5,000	1,600	1,600
	Treatment Exam Classes		2,500	2,500	-	-
	Certification Training		900	2,300	6,000	6,000
	Springbrook Conference		-	-	2,000	2,000
	Crystal Reporting Training		2,000	2,000	-	-
	Clay Valve Training		500	-	-	-
	Total Education & Training		\$ 14,400	\$ 15,300	\$ 11,600	\$ 14,400
4880	Memberships					
	Tahoe Water Suppliers Association (TWSA)		\$ 16,300	\$ 17,000	\$ 15,800	\$ 15,500
	American Water Works Association (AWWA)		1,800	2,100	2,000	2,000
	USC Backflow Membership		-	-	200	200
	Water Education Foundation (WEF)		200	200	-	-
	Total Memberships		\$ 18,300	\$ 19,300	\$ 18,000	\$ 17,700

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Division	43	Base						
Department	4300	Parks Base						
	2019	2019	2020	2020	2020	2021		
Income Statement	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ 98	\$ -	\$ 100	\$ 150	\$ -	-100.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ 98	\$ -	\$ 100	\$ 150	\$ -	-100.0%	
Salaries and Wages	\$ (44,496)	\$ (63,549)	\$ (80,806)	\$ (54,063)	\$ (81,095)	\$ (65,087)	2.4%	
Employee Benefits	(12,908)	(35,788)	(38,584)	(26,976)	(40,465)	(30,412)	-15.0%	
Outside Services/Contractual	(116,000)	(116,450)	(116,000)	(79,034)	(118,552)	(116,000)	-0.4%	
Utilities	(12,480)	(12,081)	(12,600)	(8,838)	(13,257)	-	-100.0%	
Other Operating Expenses	(59,250)	(60,135)	(52,578)	(36,023)	(54,034)	(45,163)	-24.9%	
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%	
Internal Expense	(3,575)	(3,907)	-	(902)	(1,352)	-	-100.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	(490,000)	(486,617)	(557,175)	(333,313)	(499,969)	(514,952)	5.8%	
Total Operating Expense	\$ (738,708)	\$ (778,526)	\$ (857,743)	\$ (539,149)	\$ (808,724)	\$ (771,613)	-0.9%	
Operating Contribution	\$ (738,708)	\$ (778,428)	\$ (857,743)	\$ (539,049)	\$ (808,574)	\$ (771,613)	-0.9%	
Allocation of Base	(57,633)	(47,101)	-	-	-	-	-100.0%	
Allocation of Fleet	(102,303)	(67,197)	(66,364)	(44,243)	(66,365)	(86,037)	28.0%	
Allocation of General & Administrative	(701,823)	(647,756)	-	-	-	-	-100.0%	
Operating Income(Loss)	\$ (1,600,466)	\$ (1,540,483)	\$ (924,107)	\$ (583,292)	\$ (874,939)	\$ (857,650)	-44.3%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ 267,000.00	\$ 178,000.00	\$ 267,000.00	\$ 580,000.00	0.0%	
Community Facilities District (CFD 94-1)	610,000	650,838	615,000	417,333	625,999	627,300	-3.6%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	1,242	400	-	-	500	-59.7%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	(6,000)	64,323	(6,500)	(10,433)	(15,650)	(6,500)	-110.1%	
Income(Loss)	\$ (996,466)	\$ (824,080)	\$ (48,207)	\$ 1,607	\$ 2,410	\$ 343,650	-141.7%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (996,466)	\$ (824,080)	\$ (48,207)	\$ 1,607	\$ 2,410	\$ 343,650	-141.7%	

Division		43		Base						
Department		4300		Parks Base						
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line		
43-4300-3930	Local Benefit Card Sales	\$ -	\$ (98)	\$ -	\$ (100)	\$ (150)	\$ -	Operating Revenue		
43-4300-3695	Miscellaneous	-	-	-	-	-	-	Operating Revenue		
43-4300-3911	Reallocation of Property Tax Revenue	-	-	(267,000)	(178,000)	(267,000)	(580,000)	Property Tax Revenue		
43-4300-4110	Salaries & Wage - Regular Full	44,496	36,277	78,831	43,794	65,691	63,887	Salaries and Wages		
43-4300-4115	Salaries & Wage - Temp	-	1,745	775	19	29	-	Salaries and Wages		
43-4300-4100	Accrued Payroll Expense	-	(10)	-	(171)	(256)	-	Salaries and Wages		
43-4300-4120	Sick/Personal	-	5,874	-	1,693	2,539	-	Salaries and Wages		
43-4300-4125	Vacation Time	-	9,655	-	4,327	6,491	-	Salaries and Wages		
43-4300-4127	Holiday Pay	-	7,877	-	3,169	4,754	-	Salaries and Wages		
43-4300-4130	Administrative Leave	-	50	-	701	1,051	-	Salaries and Wages		
43-4300-4135	Compensatory Time	-	2,081	-	295	443	-	Salaries and Wages		
43-4300-4145	Overtime	-	-	1,200	235	352	1,200	Salaries and Wages		
43-4300-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages		
43-4300-4200	F.I.C.A.	2,060	4,645	6,182	4,211	6,317	4,979	Employee Benefits		
43-4300-4300	Employee Benefits	-	128	-	(381)	(572)	-	Employee Benefits		
43-4300-4305	Allocated Benefit	-	-	23,051	15,808	23,712	17,589	Employee Benefits		
43-4300-4310	Medical Insurance	6,984	14,909	-	-	-	-	Employee Benefits		
43-4300-4325	Life Insurance	102	779	-	-	-	-	Employee Benefits		
43-4300-4333	HRA Funding	672	1,576	-	-	-	-	Employee Benefits		
43-4300-4336	Long-Term Disability	321	2,595	-	-	-	-	Employee Benefits		
43-4300-4345	Workers' Comp Insurance	463	6,033	1,812	2,520	3,780	1,162	Employee Benefits		
43-4300-4356	CalPERS	2,044	4,713	7,136	4,554	6,830	6,291	Employee Benefits		
43-4300-4360	Admin Fee - IRS 125 Plan	70	148	-	-	-	-	Employee Benefits		
43-4300-4368	Unemployment Insurance	188	256	323	259	388	384	Employee Benefits		
43-4300-4369	Employment Training Tax	3	6	81	6	9	7	Employee Benefits		
43-4300-4465	Contractual Services	116,000	116,450	116,000	79,034	118,552	116,000	Outside Services/Contractual		
43-4300-4515	Electricity	400	-	-	-	-	-	Utilities		
43-4300-4530	T.T.S.A.	1,080	1,080	1,200	1,080	1,620	-	Utilities		
43-4300-4540	Telephone	-	841	1,200	917	1,376	-	Utilities		
43-4300-4545	Disposal	11,000	10,159	10,200	6,841	10,261	-	Utilities		
43-4300-4358	Pension Expense	-	(70,684)	-	-	-	-	Other Non-Op Expenses		
43-4300-4610	Operating Supplies	750	4,681	2,400	1,179	1,769	-	Other Operating Expenses		
43-4300-4620	Uniforms	2,250	4,263	1,800	2,162	3,243	2,000	Other Operating Expenses		
43-4300-4621	Safety Gear	-	925	1,600	242	363	-	Other Operating Expenses		
43-4300-4630	Tools	-	-	-	374	561	-	Other Operating Expenses		
43-4300-4640	Equipment	-	-	-	-	-	-	Other Operating Expenses		
43-4300-4830	Travel & Meetings	-	526	-	-	-	-	Other Operating Expenses		
43-4300-4855	Education & Training	5,000	1,817	-	280	420	-	Other Operating Expenses		
43-4300-4860	Cash Over/Short	-	-	-	-	-	-	Other Operating Expenses		
43-4300-4870	Insurance	50,000	46,867	46,778	31,185	46,778	43,163	Other Operating Expenses		
43-4300-4880	Memberships	1,250	150	-	600	900	-	Other Operating Expenses		
43-4300-4910	Printing & Publications	-	906	-	-	-	-	Other Operating Expenses		
43-4300-4525	Sewer	75	-	-	-	-	-	Internal Expense		
43-4300-4836	Rent of Event Center	3,500	3,907	-	902	1,352	-	Internal Expense		
43-4300-5600	Depreciation Expense	490,000	486,617	557,175	333,313	499,969	514,952	Depreciation		
43-4300-6010	Base Allocation	57,633	47,101	-	-	-	-	Allocation of Base		
43-4300-6020	Fleet Allocation	102,303	67,197	66,364	44,243	66,365	86,037	Allocation of Fleet		
43-4300-6000	Administrative Allocation	701,823	647,756	-	-	-	-	Allocation of General & Administrative		
43-4300-3925	CFD 94-1 Revenue	(610,000)	(650,838)	(615,000)	(417,333)	(625,999)	(627,300)	Community Facilities District (CFD 94-1)		
43-4300-3920	Interest from County- CFD 94-1	-	(1,242)	(400)	-	-	(500)	Interest		
43-4300-4850	Collection Charge	6,000	6,361	6,500	10,433	15,650	6,500	Other Non-Op Expenses		
Total		\$ 996,466	\$ 824,080	\$ 48,207	\$ (1,607)	\$ (2,410)	\$ (343,650)			

YTD as of February 29, 2020



Division	43	Base						
Department	4310	Regional Park						
	2019	2019	2020	2020	2020	2021		
Income Statement	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 330,250	\$ 403,450	\$ 403,200	\$ 318,199	\$ 477,298	\$ 260,700	-35.4%	
Internal Revenue	30,000	30,000	30,000	20,000	30,000	30,000	0.0%	
Total Operating Revenue	\$ 360,250	\$ 433,450	\$ 433,200	\$ 338,199	\$ 507,298	\$ 290,700	-32.9%	
Salaries and Wages	\$ (143,503)	\$ (159,463)	\$ (189,165)	\$ (119,183)	\$ (178,775)	\$ (208,671)	30.9%	
Employee Benefits	(75,181)	(47,507)	(100,420)	(65,126)	(97,689)	(103,505)	117.9%	
Outside Services/Contractual	(42,900)	(32,332)	(17,830)	(14,359)	(21,539)	(18,025)	-44.3%	
Utilities	(8,300)	(9,409)	(8,230)	(7,390)	(11,085)	(21,850)	132.2%	
Other Operating Expenses	(18,000)	(30,420)	(26,500)	(12,524)	(18,786)	(34,000)	11.8%	
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%	
Internal Expense	(16,500)	(16,554)	(16,488)	(10,387)	(15,581)	(36,545)	120.8%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (304,384)	\$ (295,686)	\$ (358,633)	\$ (228,970)	\$ (343,455)	\$ (422,596)	42.9%	
Operating Contribution	\$ 55,866	\$ 137,765	\$ 74,567	\$ 109,229	\$ 163,843	\$ (131,896)	-195.7%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ 55,866	\$ 137,765	\$ 74,567	\$ 109,229	\$ 163,843	\$ (131,896)	-195.7%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	557,515	591,872	223,000	112,897	169,345	125,000	-78.9%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	1,659	2,489	200,000	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ 613,381	\$ 729,636	\$ 297,567	\$ 223,784	\$ 335,677	\$ 193,104	-73.5%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 613,381	\$ 729,636	\$ 297,567	\$ 223,784	\$ 335,677	\$ 193,104	-73.5%	

Account Number	Description	43 4310		Base Regional Park			2021 Budget	IS Line
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected		
43-4310-3421	Tennis Court Reservations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Operating Revenue
43-4310-3425	Dumping Fee Regional Park	(75,000)	(45,000)	(75,000)	(45,000)	(67,500)	(45,000)	Operating Revenue
43-4310-3429	Park per person mitigation fee	(100,000)	(129,280)	(135,750)	(101,425)	(152,138)	(83,000)	Operating Revenue
43-4310-3430	Facility Rent	(40,000)	(47,048)	(38,700)	(33,491)	(50,236)	(25,700)	Operating Revenue
43-4310-3440	Donations	-	-	-	-	-	-	Operating Revenue
43-4310-3710	Parking Revenue	(35,000)	(54,108)	(60,250)	(42,411)	(63,617)	(27,000)	Operating Revenue
43-4310-3725	Concessionaire Commissions	(110,000)	(127,894)	(123,500)	(95,872)	(143,808)	(80,000)	Operating Revenue
43-4310-3760	Firewood Sales	(250)	(120)	-	-	-	-	Operating Revenue
43-4310-3000	Dumping Fee Regional Park	30,000	-	30,000	-	-	-	Operating Revenue
43-4310-7000	Internal Dumping Fee	(30,000)	(30,000)	(30,000)	(20,000)	(30,000)	(30,000)	Internal Revenue
43-4310-4110	Salaries & Wage - Regular Full	111,178	128,454	170,565	95,952	143,928	184,871	Salaries and Wages
43-4310-4115	Salaries & Wage - Temp	32,325	25,672	18,600	6,152	9,228	23,800	Salaries and Wages
43-4310-4100	Accrued Payroll Expense	-	3,533	-	(5,537)	(8,306)	-	Salaries and Wages
43-4310-4125	Vacation Time	-	271	-	8,335	12,502	-	Salaries and Wages
43-4310-4127	Holiday Pay	-	394	-	7,045	10,568	-	Salaries and Wages
43-4310-4120	Sick/Personal	-	94	-	4,331	6,497	-	Salaries and Wages
43-4310-4130	Administrative Leave	-	78	-	90	135	-	Salaries and Wages
43-4310-4135	Compensatory Time	-	-	-	1,456	2,184	-	Salaries and Wages
43-4310-4145	Overtime	-	967	-	1,359	2,039	-	Salaries and Wages
43-4310-4200	F.I.C.A.	10,978	11,819	14,471	9,415	14,122	15,963	Employee Benefits
43-4310-4300	Accrued Benefit Expense	-	1,164	-	(1,789)	(2,683)	-	Employee Benefits
43-4310-4305	Allocated Benefit	-	-	49,876	34,849	52,274	50,897	Employee Benefits
43-4310-4310	Medical Insurance	46,792	5,619	-	-	-	-	Employee Benefits
43-4310-4325	Life Insurance	421	-	-	-	-	-	Employee Benefits
43-4310-4333	HRA Funding	2,772	3,095	-	-	-	-	Employee Benefits
43-4310-4336	Long-Term Disability	1,323	-	-	-	-	-	Employee Benefits
43-4310-4345	Workers' Comp Insurance	2,468	14,220	19,710	12,040	18,060	17,320	Employee Benefits
43-4310-4356	CalPERS	9,178	10,287	15,209	9,592	14,389	17,870	Employee Benefits
43-4310-4368	Unemployment Insurance	1,235	1,276	965	995	1,493	1,433	Employee Benefits
43-4310-4369	Employment Training Tax	14	29	189	23	35	21	Employee Benefits
43-4310-4465	Contractual Services	42,900	32,332	17,830	14,359	21,539	18,025	Outside Services/Contractual
43-4310-4515	Electricity	5,600	6,749	5,430	4,730	7,094	7,350	Utilities
43-4310-4530	T.T.S.A.	2,700	2,660	2,800	2,660	3,991	2,800	Utilities
43-4310-4545	Disposal	-	-	-	-	-	11,700	Utilities
43-4310-4610	Operating Supplies	11,000	20,564	9,600	17,416	26,124	22,350	Other Operating Expenses
43-4310-4640	Equipment	-	222	-	-	-	2,000	Other Operating Expenses
43-4310-4710	Repair & Maintenance - Buildings	1,000	5,401	3,600	475	712	2,500	Other Operating Expenses
43-4310-4730	Repair & Maintenance - Grounds	2,500	3	4,550	-	-	2,500	Other Operating Expenses
43-4310-4830	Travel & Meetings	-	-	3,500	-	-	-	Other Operating Expenses
43-4310-4855	Education & Training	-	-	2,500	1,160	1,740	3,000	Other Operating Expenses
43-4310-4875	Insurance Claims - PL & PD	-	-	-	(7,200)	(10,800)	-	Other Operating Expenses
43-4310-4880	Memberships	-	-	500	673	1,009	1,650	Other Operating Expenses
43-4310-4900	Advertising	-	2,293	2,250	-	-	-	Other Operating Expenses
43-4310-4910	Printing & Publications	3,500	613	-	-	-	-	Other Operating Expenses
43-4310-4970	Community Outreach	-	1,325	-	-	-	-	Other Operating Expenses
43-4310-4520	Water	15,000	15,119	14,400	9,550	14,326	8,775	Internal Expense
43-4310-4525	Sewer	1,500	1,435	2,088	837	1,256	27,770	Internal Expense
43-4310-3438	Capital Contribution-Infrastructure	-	-	-	(1,659)	(2,489)	(200,000)	Capital Contribution
43-4310-3435	Grant Revenue	(557,515)	(591,872)	(223,000)	(112,897)	(169,345)	(125,000)	Grant Revenue
Total		\$ (613,381)	\$ (729,636)	\$ (297,567)	\$ (223,784)	\$ (335,677)	\$ (193,104)	

Division	43	Base	2018	2019	2020	2021
Department	4310	Regional Park	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Ball field and Tennis Court lights Repairs		\$ 2,500	\$ 1,500	\$ -	\$ -
	Snow Removal		16,200	16,200	17,000	17,500
	Chemical Toilets		1,200	1,200	830	525
	Diseased, Dying or Dead Tree Removal		-	15,000	-	-
	Maintenance of Synthetic Turf		-	6,500	-	-
	Artificial turf field repair		2,500	2,500	-	-
	Total Contractual Services		\$ 22,400	\$ 42,900	\$ 17,830	\$ 18,025
4610	Operating Supplies					
	Fertilizer, Seed, infield materials, irrigation parts		\$ 2,500	\$ 2,750	\$ 3,000	\$ 10,000
	Toilet Paper, Garbage Bags, Mutt Mitts, Custodial Supplies		4,500	5,000	4,950	4,000
	Miscellaneous Hardware and Parts		2,000	2,500	900	6,750
	Printing & Parking Tickets		-	-	-	1,600
	Paint and Stain Supplies		500	750	750	-
	Total Operating Supplies		\$ 9,500	\$ 11,000	\$ 9,600	\$ 22,350
4830	Travel & Meetings					
	National Recreation & Parks Association Conference		\$ -	\$ -	\$ 1,500	\$ -
	California Park & Recreation Society Conference		-	-	2,000	-
	Total Travel & Meetings		\$ -	\$ -	\$ 3,500	\$ -

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Division	43	Base						
Department	4330	Kings Beach Little League						
Income Statement	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (9,954)	\$ (7,192)	\$ (4,949)	\$ (3,366)	\$ (5,048)	\$ (5,188)	-27.9%	
Employee Benefits	(6,101)	(1,992)	(2,751)	(1,832)	(2,749)	(2,789)	40.0%	
Outside Services/Contractual	-	-	-	-	-	-	0.0%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	(500)	(210)	(450)	(166)	(250)	(500)	138.2%	
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%	
Internal Expense	(1,500)	(1,464)	(1,500)	(862)	(1,293)	(2,620)	79.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (18,056)	\$ (10,857)	\$ (9,650)	\$ (6,227)	\$ (9,340)	\$ (11,098)	2.2%	
Operating Contribution	\$ (16,556)	\$ (10,857)	\$ (8,150)	\$ (6,227)	\$ (9,340)	\$ (11,098)	2.2%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (16,556)	\$ (10,857)	\$ (8,150)	\$ (6,227)	\$ (9,340)	\$ (11,098)	2.2%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (16,556)	\$ (10,857)	\$ (8,150)	\$ (6,227)	\$ (9,340)	\$ (11,098)	2.2%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (16,556)	\$ (10,857)	\$ (8,150)	\$ (6,227)	\$ (9,340)	\$ (11,098)	2.2%	

Division		43		Base									
Department		4330		Kings Beach Little League									
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line					
43-4330-3415	Maintenance Fee Revenue	\$ (1,500)	\$ -	\$ (1,500)	\$ -	\$ -	\$ -	-	Operating Revenue				
43-4330-4110	Salaries & Wage - Regular Full	9,229	6,623	4,794	2,967	4,450	5,188	-	Salaries and Wages				
43-4330-4100	Accrued Payroll Expense	-	(28)	-	(267)	(401)	-	-	Salaries and Wages				
43-4330-4115	Salaries & Wage - Temp	725	597	155	3	5	-	-	Salaries and Wages				
43-4330-4120	Sick/Personal	-	-	-	132	198	-	-	Salaries and Wages				
43-4330-4125	Vacation Time	-	-	-	284	426	-	-	Salaries and Wages				
43-4330-4127	Holiday Pay	-	-	-	205	307	-	-	Salaries and Wages				
43-4330-4135	Compensatory Time	-	-	-	19	29	-	-	Salaries and Wages				
43-4330-4145	Overtime	-	-	-	23	34	-	-	Salaries and Wages				
43-4330-4200	F.I.C.A.	762	541	379	275	413	397	-	Employee Benefits				
43-4330-4300	Accrued Benefit Expense	-	27	-	(113)	(169)	-	-	Employee Benefits				
43-4330-4305	Allocated Benefit	-	-	1,402	984	1,476	1,428	-	Employee Benefits				
43-4330-4310	Medical Insurance	3,993	-	-	-	-	-	-	Employee Benefits				
43-4330-4333	HRA Funding	237	174	-	-	-	-	-	Employee Benefits				
43-4330-4336	Long-Term Disability	110	-	-	-	-	-	-	Employee Benefits				
43-4330-4345	Workers' Comp Insurance	171	699	516	364	546	431	-	Employee Benefits				
43-4330-4356	CalPERS	752	525	427	299	449	502	-	Employee Benefits				
43-4330-4368	Unemployment Insurance	76	25	23	22	33	31	-	Employee Benefits				
43-4330-4369	Employment Training Tax	1	1	5	0	1	1	-	Employee Benefits				
43-4330-4610	Operating Supplies	500	200	450	-	-	-	-	Other Operating Expenses				
43-4330-4710	Repair & Maintenance - Buildings	-	-	-	166	250	500	-	Other Operating Expenses				
43-4330-4730	Repair & Maintenance - Grounds	-	10	-	-	-	-	-	Other Operating Expenses				
43-4330-4520	Water	1,500	1,464	1,500	862	1,293	2,620	-	Internal Expense				
Total		\$ 16,556	\$ 10,857	\$ 8,150	\$ 6,227	\$ 9,340	\$ 11,098						

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Division	43	Base						
Department	4340	Elementary School Playgrd						
Income Statement	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 10,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 10,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (9,466)	\$ (4,685)	\$ (5,703)	\$ (3,545)	\$ (5,318)	\$ (5,483)	17.0%	
Employee Benefits	(6,109)	(1,297)	(3,005)	(1,957)	(2,936)	(2,948)	127.3%	
Outside Services/Contractual	-	-	-	-	-	-	0.0%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	(2,500)	(551)	(400)	(50)	(75)	-	-100.0%	
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (18,076)	\$ (6,534)	\$ (9,107)	\$ (5,553)	\$ (8,329)	\$ (8,432)	29.0%	
Operating Contribution	\$ (8,076)	\$ (6,534)	\$ (4,107)	\$ (5,553)	\$ (8,329)	\$ (8,432)	29.0%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (8,076)	\$ (6,534)	\$ (4,107)	\$ (5,553)	\$ (8,329)	\$ (8,432)	29.0%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (8,076)	\$ (6,534)	\$ (4,107)	\$ (5,553)	\$ (8,329)	\$ (8,432)	29.0%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (8,076)	\$ (6,534)	\$ (4,107)	\$ (5,553)	\$ (8,329)	\$ (8,432)	29.0%	

Division		43		Base									
Department		4340		Elementary School Playgrd									
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line					
43-4340-3415	Maintenance Fees	\$ (10,000)	\$ -	\$ (5,000)	\$ -	\$ -	\$ -	-	Operating Revenue				
43-4340-4110	Salaries & Wage - Regular Full	9,466	4,173	5,083	2,871	4,307	5,483	Salaries and Wages					
43-4340-4100	Accrued Payroll Expense	-	(61)	-	(39)	(58)	-	Salaries and Wages					
43-4340-4115	Salaries & Wage - Temp	-	573	620	16	24	-	Salaries and Wages					
43-4340-4120	Sick/Personal	-	-	-	135	203	-	Salaries and Wages					
43-4340-4125	Vacation Time	-	-	-	301	452	-	Salaries and Wages					
43-4340-4127	Holiday Pay	-	-	-	215	322	-	Salaries and Wages					
43-4340-4135	Compensatory Time	-	-	-	19	29	-	Salaries and Wages					
43-4340-4145	Overtime	-	-	-	26	38	-	Salaries and Wages					
43-4340-4200	F.I.C.A.	724	354	436	271	407	419	Employee Benefits					
43-4340-4300	Accrued Benefit Expense	-	(5)	-	(29)	(44)	-	Employee Benefits					
43-4340-4305	Allocated Benefit	-	-	1,486	1,037	1,555	1,510	Employee Benefits					
43-4340-4310	Medical Insurance	4,030	-	-	-	-	-	Employee Benefits					
43-4340-4333	HRA Funding	239	126	-	-	-	-	Employee Benefits					
43-4340-4336	Long-Term Disability	113	-	-	-	-	-	Employee Benefits					
43-4340-4345	Workers' Comp Insurance	163	461	594	359	539	455	Employee Benefits					
43-4340-4356	CalPERS	773	329	453	295	443	530	Employee Benefits					
43-4340-4368	Unemployment Insurance	67	32	29	24	36	33	Employee Benefits					
43-4340-4369	Employment Training Tax	1	1	6	1	1	1	Employee Benefits					
43-4340-4610	Operating Supplies	2,500	551	400	50	75	-	Other Operating Expenses					
Total		\$ 8,076	\$ 6,534	\$ 4,107	\$ 5,553	\$ 8,329	\$ 8,432						

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Division	43	Base						
Department	4370	Placer County Parks						
Income Statement	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 95,165	\$ 97,740	\$ 98,400	\$ 67,513	\$ 101,269	\$ 104,400	6.8%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 95,165	\$ 97,740	\$ 98,400	\$ 67,513	\$ 101,269	\$ 104,400	6.8%	
Salaries and Wages	\$ (53,214)	\$ (21,031)	\$ (41,428)	\$ (27,335)	\$ (41,002)	\$ (41,216)	96.0%	
Employee Benefits	(36,524)	(8,003)	(22,351)	(14,699)	(22,049)	(22,153)	176.8%	
Outside Services/Contractual	(1,700)	(1,326)	(1,000)	(1,330)	(1,995)	-	-100.0%	
Utilities	(1,606)	(342)	(400)	(346)	(519)	(400)	17.0%	
Other Operating Expenses	(500)	(424)	(1,100)	-	-	-	-100.0%	
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (93,544)	\$ (31,126)	\$ (66,279)	\$ (43,710)	\$ (65,564)	\$ (63,769)	104.9%	
Operating Contribution	\$ 1,621	\$ 66,614	\$ 32,121	\$ 23,803	\$ 35,704	\$ 40,631	-39.0%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ 1,621	\$ 66,614	\$ 32,121	\$ 23,803	\$ 35,704	\$ 40,631	-39.0%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ 1,621	\$ 66,614	\$ 32,121	\$ 23,803	\$ 35,704	\$ 40,631	-39.0%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 1,621	\$ 66,614	\$ 32,121	\$ 23,803	\$ 35,704	\$ 40,631	-39.0%	

Division		43		Base							
Department		4370		Placer County Parks							
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line			
43-4370-3415	Maintenance Fee Revenue	\$ (95,165)	\$ (97,740)	\$ (98,400)	\$ (67,513)	\$ (101,269)	\$ (104,400)	Operating Revenue			
43-4370-4110	Salaries & Wage - Regular Full	53,214	17,128	38,328	22,027	33,040	41,216	Salaries and Wages			
43-4370-4100	Accrued Payroll Expense	-	48	-	185	277	-	Salaries and Wages			
43-4370-4115	Salaries & Wage - Temp	-	3,310	3,100	79	118	-	Salaries and Wages			
43-4370-4120	Sick/Personal	-	47	-	862	1,294	-	Salaries and Wages			
43-4370-4125	Vacation Time	-	135	-	1,972	2,957	-	Salaries and Wages			
43-4370-4127	Holiday Pay	-	197	-	1,623	2,434	-	Salaries and Wages			
43-4370-4130	Administrative Leave	-	39	-	90	135	-	Salaries and Wages			
43-4370-4135	Compensatory Time	-	-	-	219	329	-	Salaries and Wages			
43-4370-4145	Overtime	-	126	-	279	418	-	Salaries and Wages			
43-4370-4199	Salaries & Wages Transfer In	-	-	-	-	-	-	Salaries and Wages			
43-4370-4200	F.I.C.A.	4,071	1,576	3,169	2,060	3,090	3,153	Employee Benefits			
43-4370-4300	Accrued Benefit Expense	-	95	-	(38)	(57)	-	Employee Benefits			
43-4370-4305	Allocated Benefit	-	-	11,208	7,993	11,989	11,347	Employee Benefits			
43-4370-4310	Medical Insurance	24,577	2,809	-	-	-	-	Employee Benefits			
43-4370-4325	Life Insurance	221	-	-	-	-	-	Employee Benefits			
43-4370-4333	HRA Funding	1,456	351	-	-	-	-	Employee Benefits			
43-4370-4336	Long-Term Disability	633	-	-	-	-	-	Employee Benefits			
43-4370-4345	Workers' Comp Insurance	915	1,597	4,317	2,315	3,473	3,421	Employee Benefits			
43-4370-4356	CalPERS	4,238	1,423	3,418	2,192	3,289	3,984	Employee Benefits			
43-4370-4368	Unemployment Insurance	408	149	198	173	259	244	Employee Benefits			
43-4370-4369	Employment Training Tax	5	3	41	4	6	4	Employee Benefits			
43-4370-4465	Contractual Services	1,700	1,326	1,000	1,330	1,995	-	Outside Services/Contractual			
43-4370-4530	T.T.S.A.	306	306	400	306	459	400	Utilities			
43-4370-4545	Disposal	-	36	-	40	60	-	Utilities			
43-4370-4599	Utilities Transfer In	1,300	-	-	-	-	-	Utilities			
43-4370-4610	Operating Supplies	500	396	1,100	-	-	-	Other Operating Expenses			
43-4370-4621	Safety Gear	-	-	-	-	-	-	Other Operating Expenses			
43-4370-4710	Repair & Maintenance - Buildings	-	28	-	-	-	-	Other Operating Expenses			
Total		\$ (1,621)	\$ (66,614)	\$ (32,121)	\$ (23,803)	\$ (35,704)	\$ (40,631)				

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Division Department	43 4600		Base Tahoe Vista Rec Area						Change from Last Audited FS
	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget			
Income Statement									
Operations									
Operating Revenue	\$ 123,400	\$ 128,455	\$ 159,500	\$ 114,740	\$ 172,111	\$ 130,400		1.5%	
Internal Revenue	-	-	-	-	-	-		0.0%	
Total Operating Revenue	\$ 123,400	\$ 128,455	\$ 159,500	\$ 114,740	\$ 172,111	\$ 130,400		1.5%	
Salaries and Wages	\$ (60,789)	\$ (49,307)	\$ (47,693)	\$ (52,527)	\$ (78,791)	\$ (54,994)		11.5%	
Employee Benefits	(19,885)	7,909	(19,305)	(24,535)	(36,802)	(20,725)		-362.0%	
Outside Services/Contractual	(4,750)	(7,624)	-	350	525	-		-100.0%	
Utilities	(4,000)	(4,470)	(3,460)	(5,102)	(7,654)	(8,010)		79.2%	
Other Operating Expenses	(12,700)	(1,486)	(24,750)	(44)	(66)	(2,600)		75.0%	
Administration-Buildings-Fleet	-	-	-	-	-	-		0.0%	
Internal Expense	(4,000)	(4,378)	(14,870)	(2,738)	(4,107)	(3,600)		-17.8%	
Debt Service	-	-	-	-	-	-		0.0%	
Depreciation	-	-	-	-	-	-		0.0%	
Total Operating Expense	\$ (106,124)	\$ (59,354)	\$ (110,078)	\$ (84,597)	\$ (126,895)	\$ (89,929)		51.5%	
Operating Contribution	\$ 17,276	\$ 69,101	\$ 49,422	\$ 30,144	\$ 45,215	\$ 40,471		-41.4%	
Allocation of Base	-	-	-	-	-	-		0.0%	
Allocation of Fleet	-	-	-	-	-	-		0.0%	
Allocation of General & Administrative	-	-	-	-	-	-		0.0%	
Operating Income(Loss)	\$ 17,276	\$ 69,101	\$ 49,422	\$ 30,144	\$ 45,215	\$ 40,471		-41.4%	
Non-Operations									
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%	
Grant Revenue	-	-	-	-	-	-		0.0%	
Interest	-	-	-	235	353	-		0.0%	
Other Non-Op Revenue	-	-	-	-	-	-		0.0%	
Capital Contribution	-	-	-	-	-	-		0.0%	
Other Non-Op Expenses	-	-	-	-	-	-		0.0%	
Income(Loss)	\$ 17,276	\$ 69,101	\$ 49,422	\$ 30,379	\$ 45,569	\$ 40,471		-41.4%	
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%	
Transfers	-	-	-	-	-	-		0.0%	
Balance	\$ 17,276	\$ 69,101	\$ 49,422	\$ 30,379	\$ 45,569	\$ 40,471		-41.4%	

Account Number	Description	43 4600		Base Tahoe Vista Rec Area			2021 Budget	IS Line
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected		
43-4600-3365	Time & Materials Revenue	\$ (24,500)	\$ -	\$ (24,500)	\$ -	\$ -	\$ -	Operating Revenue
43-4600-3429	Park per person mitigation fee	-	(13,062)	(4,350)	(6,592)	(9,889)	-	Operating Revenue
43-4600-3430	Facility Rent	(1,500)	(4,467)	(2,150)	(2,690)	(4,035)	(1,000)	Operating Revenue
43-4600-3710	Parking Revenue	(7,500)	(41,473)	(27,500)	(22,978)	(34,467)	(14,900)	Operating Revenue
43-4600-3725	Concessionaire Commissions	(40,000)	(59,313)	(32,500)	(19,856)	(29,784)	(10,000)	Operating Revenue
43-4600-3735	Commercial Boat Launch Fee	-	(900)	-	(1,800)	(2,700)	(25,000)	Operating Revenue
43-4600-3737	Boat Launch Fee-Annual Pass	(9,900)	(8,670)	(5,000)	(3,780)	(5,670)	(3,500)	Operating Revenue
43-4600-3740	Boat Launch Fee	(40,000)	(570)	(63,500)	(26,400)	(39,600)	(51,000)	Operating Revenue
43-4600-3741	Boat AIS Inspection Fee	-	-	-	(30,644)	(45,966)	(25,000)	Operating Revenue
43-4600-4110	Salaries & Wage - Regular Full	24,314	26,288	27,043	16,989	25,483	30,769	Salaries and Wages
43-4600-4100	Accrued Payroll Expense	-	857	-	(4,083)	(6,125)	24,225	Salaries and Wages
43-4600-4115	Salaries & Wage - Temp	36,475	21,721	20,650	35,892	53,838	-	Salaries and Wages
43-4600-4120	Sick/Personal	-	110	-	738	1,107	-	Salaries and Wages
43-4600-4125	Vacation Time	-	75	-	1,293	1,939	-	Salaries and Wages
43-4600-4127	Holiday Pay	-	109	-	1,144	1,716	-	Salaries and Wages
43-4600-4130	Administrative Leave	-	22	-	45	67	-	Salaries and Wages
43-4600-4135	Compensatory Time	-	-	-	208	312	-	Salaries and Wages
43-4600-4145	Overtime	-	125	-	302	453	-	Salaries and Wages
43-4600-4200	F.I.C.A.	4,650	3,667	3,649	4,232	6,349	4,207	Employee Benefits
43-4600-4300	Accrued Benefit Expense	-	(73)	-	(751)	(1,126)	-	Employee Benefits
43-4600-4305	Allocated Benefit	-	-	7,908	15,359	23,038	8,471	Employee Benefits
43-4600-4310	Medical Insurance	10,446	1,561	-	-	-	-	Employee Benefits
43-4600-4325	Life Insurance	94	-	-	-	-	-	Employee Benefits
43-4600-4333	HRA Funding	619	647	-	-	-	-	Employee Benefits
43-4600-4336	Long-Term Disability	289	-	-	-	-	-	Employee Benefits
43-4600-4345	Workers' Comp Insurance	1,045	(16,958)	4,969	2,763	4,145	4,565	Employee Benefits
43-4600-4356	CalPERS	2,037	2,170	2,411	1,596	2,393	2,974	Employee Benefits
43-4600-4368	Unemployment Insurance	698	1,055	320	1,305	1,958	503	Employee Benefits
43-4600-4369	Employment Training Tax	6	23	48	30	46	5	Employee Benefits
43-4600-4465	Contractual Services	4,750	7,624	-	(350)	(525)	-	Outside Services/Contractual
43-4600-4515	Electricity	2,200	2,780	1,100	1,791	2,686	2,930	Utilities
43-4600-4530	T.T.S.A.	1,300	1,256	1,400	1,256	1,884	1,300	Utilities
43-4600-4540	Telephone	500	418	960	2,056	3,084	3,780	Utilities
43-4600-4545	Disposal	-	16	-	-	-	-	Utilities
43-4600-4610	Operating Supplies	1,950	697	750	4	6	1,000	Other Operating Expenses
43-4600-4710	Repair & Maintenance - Buildings	750	788	21,500	40	60	1,600	Other Operating Expenses
43-4600-4820	Fees & Permits	10,000	-	2,500	-	-	-	Other Operating Expenses
43-4600-4520	Water	3,500	3,909	3,960	2,465	3,697	3,600	Internal Expense
43-4600-4525	Sewer	500	468	10,910	273	410	-	Internal Expense
43-4600-3940	Interest Revenue	-	-	-	(235)	(353)	-	Interest
Total		\$ (17,276)	\$ (69,101)	\$ (49,422)	\$ (30,379)	\$ (45,569)	\$ (40,471)	

Division	43	Base	2018	2019	2020	2021
Department	4600	Tahoe Vista Rec Area	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4710	Repairs & Maintenance - Buildings					
	Repairs, Roof, Walls, and Floors		\$ 500	\$ 750	\$ 1,500	\$ 1,600
	Dredging		-	-	20,000	-
	Total Repairs & Maintenance - Buildings		\$ 500	\$ 750	\$ 21,500	\$ 1,600

YTD as of February 29, 2020



Division Department	51 5100		Recreation & Parks Event Center Operations				2021 Budget	Change from Last Audited FS
	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected			
Income Statement								
Operations								
Operating Revenue	\$ 237,050	\$ 162,592	\$ 242,800	\$ 128,089	\$ 192,133	\$ 170,095	4.6%	
Internal Revenue	65,350	62,009	57,150	19,996	29,994	50,697	-18.2%	
Total Operating Revenue	\$ 302,400	\$ 224,601	\$ 299,950	\$ 148,085	\$ 222,127	\$ 220,792	-1.7%	
Salaries and Wages	\$ (226,623)	\$ (195,046)	\$ (239,362)	\$ (163,378)	\$ (245,067)	\$ (272,092)	39.5%	
Employee Benefits	(123,069)	(135,459)	(127,240)	(77,312)	(115,967)	(135,135)	-0.2%	
Outside Services/Contractual	(25,150)	(24,000)	(24,220)	(18,847)	(28,270)	(29,826)	24.3%	
Utilities	(38,460)	(29,871)	(36,215)	(25,493)	(38,239)	(37,906)	26.9%	
Other Operating Expenses	(31,325)	(26,814)	(91,825)	(55,444)	(83,166)	(89,405)	233.4%	
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%	
Internal Expense	(8,600)	(8,400)	(9,960)	(5,762)	(8,642)	(9,000)	7.1%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (453,227)	\$ (419,589)	\$ (528,822)	\$ (346,235)	\$ (519,352)	\$ (573,364)	36.6%	
Operating Contribution	\$ (150,827)	\$ (194,988)	\$ (228,872)	\$ (198,150)	\$ (297,225)	\$ (352,572)	80.8%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (150,827)	\$ (194,988)	\$ (228,872)	\$ (198,150)	\$ (297,225)	\$ (352,572)	80.8%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	(973)	(1,460)	-	0.0%	
Income(Loss)	\$ (150,827)	\$ (194,988)	\$ (228,872)	\$ (199,123)	\$ (298,684)	\$ (352,572)	80.8%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (150,827)	\$ (194,988)	\$ (228,872)	\$ (199,123)	\$ (298,684)	\$ (352,572)	80.8%	

Division Department		51 5100 Recreation & Parks Event Center Operations							
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line	
51-5100-3515	Room Rent	\$ (260,000)	\$ (186,015)	\$ (272,650)	\$ (113,612)	\$ (170,418.23)	\$ (198,607)	Operating Revenue	
51-5100-3000	Room Rent	65,350	62,009	57,150	19,996	29,994	50,697	Operating Revenue	
51-5100-3511	Room Rent Discount	-	-	-	1,596	2,394	-	Operating Revenue	
51-5100-3520	Catering Revenue	(25,000)	(11,802)	(19,500)	(23,019)	(34,529)	(12,000)	Operating Revenue	
51-5100-3525	Food & Beverage Revenue	(4,000)	(10,425)	(2,700)	(7,292)	(10,938)	(5,025)	Operating Revenue	
51-5100-3530	Linen Rent	(500)	(1,924)	(1,800)	(1,000)	(1,500)	(1,360)	Operating Revenue	
51-5100-3535	Kitchenware Rent	-	(1,000)	-	-	-	-	Operating Revenue	
51-5100-3540	A-V Rent	(3,500)	(6,755)	(1,500)	(2,076)	(3,115)	(2,000)	Operating Revenue	
51-5100-3545	Fax & Copy Revenue	(150)	(84)	-	-	-	-	Operating Revenue	
51-5100-3555	Equipment Rent	(5,000)	(1,595)	-	(635)	(953)	(1,800)	Operating Revenue	
51-5100-3560	Cleaning & Damages	(1,000)	(905)	-	-	-	-	Operating Revenue	
51-5100-3570	Sundry Revenue -	-	-	-	(221)	(331)	-	Operating Revenue	
51-5100-3580	Alcohol Sales	(2,000)	-	-	-	-	-	Operating Revenue	
51-5100-3636	Vending Machine Revenue	(500)	(331)	(300)	-	-	-	Operating Revenue	
51-5100-3710	Parking Voucher Revenue	(750)	(3,765)	(1,500)	(1,825)	(2,738)	-	Operating Revenue	
51-5100-7000	Internal Room Rent	(32,850)	(29,957)	(25,150)	(6,522)	(9,783)	(38,697)	Internal Revenue	
51-5100-7100	Internal Contribution of Room Rent	(32,500)	(32,052)	(32,000)	(13,474)	(20,211)	(12,000)	Internal Revenue	
51-5100-4110	Salaries & Wage - Regular Full	219,623	132,361	215,837	126,308	189,461	241,192	Salaries and Wages	
51-5100-4100	Accrued Payroll Expense	-	1,938	-	(2,518)	(3,778)	29,500	Salaries and Wages	
51-5100-4115	Salaries & Wage - Temp	7,000	30,823	22,125	19,469	29,204	-	Salaries and Wages	
51-5100-4120	Sick/Personal	-	7,152	-	3,850	5,776	-	Salaries and Wages	
51-5100-4123	Bereavement Pay	-	947	-	-	-	-	Salaries and Wages	
51-5100-4125	Vacation Time	-	9,998	-	5,475	8,213	-	Salaries and Wages	
51-5100-4127	Holiday Pay	-	9,359	-	8,456	12,683	-	Salaries and Wages	
51-5100-4130	Administrative Leave	-	30	-	1,477	2,215	-	Salaries and Wages	
51-5100-4135	Compensatory Time	-	1,027	-	395	592	-	Salaries and Wages	
51-5100-4145	Overtime	-	1,410	1,400	468	701	1,400	Salaries and Wages	
51-5100-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages	
51-5100-4200	F.I.C.A.	14,583	14,086	18,311	12,477	18,715	20,815	Employee Benefits	
51-5100-4300	Accrued Benefit Expense	-	680	-	(1,190)	(1,784)	-	Employee Benefits	
51-5100-4305	Allocated Benefit	-	-	63,114	47,772	71,658	66,402	Employee Benefits	
51-5100-4310	Medical Insurance	81,024	90,509	-	-	-	-	Employee Benefits	
51-5100-4325	Life Insurance	729	559	-	-	-	-	Employee Benefits	
51-5100-4333	HRA Funding	4,799	4,466	-	-	-	-	Employee Benefits	
51-5100-4336	Long-Term Disability	2,185	1,672	-	-	-	-	Employee Benefits	
51-5100-4345	Workers' Comp Insurance	3,278	9,904	24,940	6,606	9,909	22,584	Employee Benefits	
51-5100-4356	CalPERS	14,957	11,380	19,371	9,789	14,684	23,450	Employee Benefits	
51-5100-4360	Admin Fee - IRS 125 Plan	50	16	-	-	-	-	Employee Benefits	
51-5100-4368	Unemployment Insurance	1,445	2,138	1,265	1,818	2,726	1,857	Employee Benefits	
51-5100-4369	Employment Training Tax	19	49	239	40	60	27	Employee Benefits	
51-5100-4435	Software Licenses/Maintenance	1,000	-	-	400	600	450	Outside Services/Contractual	
51-5100-4465	Contractual Services	24,150	24,000	24,220	18,447	27,670	29,376	Outside Services/Contractual	
51-5100-4510	Natural Gas	6,000	5,825	2,075	3,749	5,623	5,620	Utilities	
51-5100-4515	Electricity	18,000	13,201	17,200	7,848	11,772	13,100	Utilities	
51-5100-4530	T.T.S.A.	6,710	6,710	6,800	6,710	10,065	6,800	Utilities	
51-5100-4535	Cable	750	-	6,000	2,964	4,446	6,336	Utilities	
51-5100-4540	Telephone	1,500	495	540	491	737	900	Utilities	
51-5100-4545	Disposal	5,500	3,640	3,600	3,731	5,597	5,150	Utilities	
51-5100-4610	Operating Supplies	9,500	10,270	15,000	7,475	11,212	10,200	Other Operating Expenses	
51-5100-4620	Uniforms	1,500	390	3,000	1,415	2,123	2,000	Other Operating Expenses	
51-5100-4621	Safety Gear	700	558	800	106	159	-	Other Operating Expenses	
51-5100-4640	Equipment	1,500	1,212	1,100	933	1,399	10,000	Other Operating Expenses	

Division		51		Recreation & Parks								
Department		5100		Event Center Operations								
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line				
51-5100-4665	Cost of Sales - Food & Beverage	\$ 4,500	\$ 2,943	\$ 2,700	\$ 836	\$ 1,253.66	\$ 1,650	Other Operating Expenses				
51-5100-4668	Cost of Sales - Vending Mach	300	-	225	20	30	-	Other Operating Expenses				
51-5100-4685	Cost of Sales - Alcohol	750	-	-	804	1,206	700	Other Operating Expenses				
51-5100-4710	Repair & Maintenance - Buildings	2,500	6,026	10,000	16,657	24,985	10,000	Other Operating Expenses				
51-5100-4740	Repair & Maintenance - Other	-	360	10,000	6,797	10,195	2,100	Other Operating Expenses				
51-5100-4815	Postage	125	28	-	11	17	290	Other Operating Expenses				
51-5100-4816	Shipping	-	-	-	11	17	-	Other Operating Expenses				
51-5100-4820	Fees & Permits	1,700	535	-	204	306	-	Other Operating Expenses				
51-5100-4830	Travel & Meetings	-	17	2,500	-	-	1,500	Other Operating Expenses				
51-5100-4835	Rents & Leases	-	-	-	-	-	500	Other Operating Expenses				
51-5100-4846	Credit Card Merchant Charges	-	-	-	382	573	-	Other Operating Expenses				
51-5100-4855	Education & Training	400	-	3,000	450	675	3,500	Other Operating Expenses				
51-5100-4880	Memberships	350	-	1,000	350	525	765	Other Operating Expenses				
51-5100-4895	Miscellaneous	-	-	-	544	816	-	Other Operating Expenses				
51-5100-4900	Advertising	5,000	3,654	37,500	18,400	27,600	46,200	Other Operating Expenses				
51-5100-4910	Printing & Publications	2,500	820	5,000	49	74	-	Other Operating Expenses				
51-5100-4520	Water	6,000	5,897	6,000	4,001	6,002	6,000	Internal Expense				
51-5100-4525	Sewer	2,600	2,503	3,960	1,760	2,641	3,000	Internal Expense				
51-5100-4862	Account Write Off	-	-	-	973	1,460	-	Other Non-Op Expenses				
Total		\$ 150,827	\$ 194,988	\$ 228,872	\$ 199,123	\$ 298,684	\$ 352,572					

Division	51	Recreation & Parks	2018	2019	2020	2021
Department	5100	Event Center Operations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Linen Services		\$ -		\$ 4,100	\$ 2,050
	Carpet Cleaning		-	-	-	4,000
	Charter		-	-	1,800	-
	Alarm Service		-	-	1,020	360
	Tank System Test		-	-	-	1,854
	Web Camera		-	-	1,200	-
	Rendering		-	-	600	700
	Pest Control		-	-	-	760
	Shredding		-	-	-	540
	Key and Lock Services		1,000	1,500	-	-
	Dishwasher, Kitchen Appliance Repairs		2,500	750	-	-
	Wallpaper Lakeview Suite/ Paint		-	2,500	-	-
	HVAC		2,500	4,500	-	1,300
	Fire Extinguisher Service		-	-	-	312
	Fire Suppression/Hood Inspection		1,500	1,500	1,500	500
	Snow Removal		-	13,400	14,000	17,000
	Total Contractual Services		\$ 7,500	\$ 24,150	\$ 24,220	\$ 29,376
4900	Advertising					
	Web Maintenance and Advertising		\$ 5,000	\$ 5,000	\$ -	\$ 19,500
	Trade Shows		-	-	1,500	-
	Advisory Working Group Recommendation		-	-	25,000	-
	Bridal Guides		-	-	5,000	5,500
	Google Marketing		-	-	-	10,000
	Video & Photo Collateral		-	-	-	10,000
	Destination Media Marketing		-	-	-	1,200
	Internet Presence		-	-	6,000	-
	Total Advertising		\$ 5,000	\$ 5,000	\$ 37,500	\$ 46,200

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Division Department	14 2400	Fleet & Equipment Vehicle Shop	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	Change from Last Audited FS
Income Statement									
Operations									
Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Internal Revenue		-		-		-		-	0.0%
Total Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Salaries and Wages	\$	(112,398)	\$	(111,670)	\$	(128,568)	\$	(89,484)	19.9%
Employee Benefits		(58,120)		(49,076)		(69,433)		(48,648)	40.4%
Outside Services/Contractual		(19,550)		(14,279)		(14,040)		(1,930)	20.1%
Utilities		-		-		-		-	0.0%
Other Operating Expenses		(210,432)		(195,469)		(182,178)		(113,413)	1.0%
Administration-Buildings-Fleet		-		-		-		-	0.0%
Internal Expense		-		-		-		-	0.0%
Debt Service		-		-		-		-	0.0%
Depreciation		(70,000)		(72,147)		(127,738)		(63,625)	111.6%
Total Operating Expense	\$	(470,499)	\$	(442,641)	\$	(521,957)	\$	(317,100)	28.8%
Operating Contribution	\$	(470,499)	\$	(442,641)	\$	(521,957)	\$	(317,100)	28.8%
Allocation of Base		-		-		-		-	0.0%
Allocation of Fleet		666,509		437,793		453,441		302,294	30.2%
Allocation of General & Administrative		-		-		-		-	0.0%
Operating Income(Loss)	\$	196,009	\$	(4,848)	\$	(68,516)	\$	(14,806)	-100.0%
Non-Operations									
Property Tax Revenue	\$	-	\$	-	\$	243,000.00	\$	162,000.00	0.0%
Community Facilities District (CFD 94-1)		-		-		-		-	0.0%
Grant Revenue		-		-		-		-	0.0%
Interest		-		-		-		-	0.0%
Other Non-Op Revenue		-		-		-		-	0.0%
Capital Contribution		-		-		-		-	0.0%
Other Non-Op Expenses		-		-		-		-	0.0%
Income(Loss)	\$	196,009	\$	(4,848)	\$	174,484	\$	147,194	-100.0%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers		-		-		-		-	0.0%
Balance	\$	196,009	\$	(4,848)	\$	174,484	\$	147,194	-100.0%

Division		14		Fleet & Equipment						
Department		2400		Vehicle Shop						
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line		
14-2400-4110	Salaries & Wage - Regular Full	\$ 111,507	\$ 100,122	\$ 127,968	\$ 74,921	\$ 112,381.07	\$ 133,246.69	Salaries and Wages		
14-2400-4100	Accrued Payroll Expense	-	259	-	(514)	(771)	-	Salaries and Wages		
14-2400-4120	Sick/Personal	-	1,168	-	1,928	2,892	-	Salaries and Wages		
14-2400-4123	Bereavement Pay	-	-	-	183	274	-	Salaries and Wages		
14-2400-4125	Vacation Time	-	4,296	-	6,491	9,737	-	Salaries and Wages		
14-2400-4127	Holiday Pay	-	4,255	-	5,387	8,081	-	Salaries and Wages		
14-2400-4130	Administrative Leave	-	319	-	210	315	-	Salaries and Wages		
14-2400-4135	Compensatory Time	-	-	-	196	294	-	Salaries and Wages		
14-2400-4141	Duty Supervisor Pay	891	776	-	346	519	-	Salaries and Wages		
14-2400-4145	Overtime	-	474	600	331	496	600	Salaries and Wages		
14-2400-4185	Workers' Comp Leave	-	-	-	5	7	-	Salaries and Wages		
14-2400-4200	F.I.C.A.	8,220	8,002	9,835	6,708	10,062	10,239	Employee Benefits		
14-2400-4300	Accrued Benefit Expense	-	266	-	(439)	(658)	-	Employee Benefits		
14-2400-4305	Allocated Benefit	-	-	37,420	26,165	39,247	36,684	Employee Benefits		
14-2400-4310	Medical Insurance	30,061	24,364	-	-	-	-	Employee Benefits		
14-2400-4325	Life Insurance	279	209	-	-	-	-	Employee Benefits		
14-2400-4333	HRA Funding	1,838	1,812	-	-	-	-	Employee Benefits		
14-2400-4336	Long-Term Disability	1,279	908	-	-	-	-	Employee Benefits		
14-2400-4345	Workers' Comp Insurance	6,512	4,664	10,165	8,204	12,306	8,430	Employee Benefits		
14-2400-4356	CalPERS	9,406	8,498	11,464	7,585	11,377	12,938	Employee Benefits		
14-2400-4368	Unemployment Insurance	515	346	421	414	622	609	Employee Benefits		
14-2400-4369	Employment Training Tax	11	8	129	10	14	13	Employee Benefits		
14-2400-4435	Software Licenses/Maintenance	2,700	2,615	1,800	-	-	2,000	Outside Services/Contractual		
14-2400-4465	Contractual Services	16,850	11,664	12,240	1,930	2,895	15,150	Outside Services/Contractual		
14-2400-4610	Operating Supplies	79,500	72,591	52,700	41,654	62,482	55,300	Other Operating Expenses		
14-2400-4611	Fuel	72,000	76,328	79,500	48,904	73,356	79,500	Other Operating Expenses		
14-2400-4620	Uniforms	358	321	400	(46)	(70)	-	Other Operating Expenses		
14-2400-4621	Safety Gear	650	172	800	-	-	-	Other Operating Expenses		
14-2400-4630	Tools	2,200	919	2,500	161	241	-	Other Operating Expenses		
14-2400-4640	Equipment	16,124	9,907	7,400	154	231	13,000	Other Operating Expenses		
14-2400-4740	Repair & Maintenance - Other	-	-	-	-	-	1,500	Other Operating Expenses		
14-2400-4820	Fees & Permits	4,000	1,668	3,400	268	402	1,600	Other Operating Expenses		
14-2400-4825	Taxes & Licenses	-	22	-	-	-	-	Other Operating Expenses		
14-2400-4830	Travel & Meetings	-	-	1,000	-	-	1,000	Other Operating Expenses		
14-2400-4855	Education & Training	600	-	1,000	-	-	1,000	Other Operating Expenses		
14-2400-4870	Insurance	35,000	33,542	33,478	22,319	33,478	44,607	Other Operating Expenses		
14-2400-5600	Depreciation Expense	70,000	72,147	127,738	63,625	95,438	152,658	Depreciation		
14-2400-6020	Fleet Allocation	(666,509)	(437,793)	(453,441)	(302,294)	(453,442)	(570,076)	Allocation of Fleet		
14-2400-3945	Gain On Sale of Surplus Equip	-	-	-	-	-	-	Other Non-Op Revenue		
14-2400-3911	Reallocation of Property Tax Revenue	-	-	(243,000)	(162,000)	(243,000)	-	Property Tax Revenue		
Total		\$ (196,009)	\$ 4,848	\$ (174,484)	\$ (147,194)	\$ (220,792)	\$ (0)			

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Division	14	Fleet & Equipment	2018	2019	2020	2021
Department	2400	Vehicle Shop	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4435	Software Licenses/Maintenance					
	Fuel System Control Annual Maintenance		\$ 175	\$ 1,300	\$ 1,800	\$ 2,000
	Fleet Analyzer Upgrade		-	1,400	-	-
	Lucity Annual Maintenance		3,100	-	-	-
	Total Software Licenses/Maintenance		\$ 3,275	\$ 2,700	\$ 1,800	\$ 2,000
4465	Contractual Services					
	Car Wash Services		\$ 500	\$ 1,300	\$ 1,440	\$ 1,440
	Crane Inspection		\$ -	\$ -	\$ -	\$ 550
	Waste Oil Collection / Disposal / BMP Management - Shop Drainage Area		500	500	1,200	300
	Haz Mat Vault Testing		-	-	-	2,000
	Seasonal Tire Swap		-	-	-	140
	Mechanical Repair Services / Towing / Radiator / Engines / Transmissions		3,000	3,000	7,200	-
	Annual Crane Test		400	600	-	-
	CCTV Repairs and Services		500	1,000	-	-
	Aramark Uniform Service		1,500	1,800	600	720
	Forklift Certification		600	-	-	-
	Annual Fuel Tank Inspection		1,000	1,000	1,000	1,000
	Fire Extinguisher		300	450	800	1,000
	Fuel Pump Repairs		1,000	200	-	-
	Mini Ex Boom Repair		-	-	-	8,000
	Lucity Outside Contractor		7,000	7,000	-	-
	Total Contractual Services		\$ 16,300	\$ 16,850	\$ 12,240	\$ 15,150
4610	Operating Supplies					
	Miscellaneous Small Parts & Fasteners		\$ 7,400	\$ 7,400	\$ -	\$ -
	Miscellaneous Hardware		1,000	1,000	2,700	2,700
	Miscellaneous Vehicle Parts		19,800	23,000	12,000	12,000
	Replacement Parts - Equipment		2,800	6,300	6,000	8,600
	Tires - Heavy Equipment		8,500	8,500	-	-
	Tires - Vehicles		10,500	12,000	19,000	23,500
	Welding Supplies		400	400	-	-
	Motor Oil, Hydraulic Oil, etc.		4,400	4,400	7,000	3,700
	Chains for Loader and Backhoes		4,000	4,000	-	-
	Chains for big trucks		1,000	1,000	-	-
	Off Site Oil Transporting System		800	-	-	-
	Hydro Flushing Nozzles		3,000	11,500	6,000	4,800
	Total Operating Supplies		\$ 63,600	\$ 79,500	\$ 52,700	\$ 55,300
4640	Equipment					
	Covers for (3) Cranes		\$ 1,500	\$ -	\$ -	\$ -
	Light Tower Balloon Retros (2)		\$ -	\$ -	\$ -	\$ 11,000
	5 Ton Bottle Jack		-	-	400	-
	Vacon Hose Reel (2)		-	-	7,000	-
	Tool Box for Truck #10		900	-	-	-
	Portable Gas powered Generator/Welder		3,800	-	-	-
	CCTV & Vac Con Misc		-	3,550	-	-
	Tire Sensor System Tool (TPS Sensor)		-	1,904	-	-
	Overhead Lifting Chain Assembly		-	1,800	-	-
	Truck #45 Tailgate with Ditch Gate		-	1,000	-	-
	Kubota Cab Enclosure		-	3,500	-	-
	American Compaction DC-185 (18" compaction wheel)		-	4,370	-	-
	Miscellaneous		1,000	-	-	2,000
	Total Equipment		\$ 7,200	\$ 16,124	\$ 7,400	\$ 13,000

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Division Department	11 1110		General & Administrative Board of Directors				2021 Budget	Change from Last Audited FS
	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected			
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Salaries and Wages	\$ (24,000)	\$ (24,400)	\$ (24,000)	\$ (14,000)	\$ (21,000)	\$ (24,000)		-1.6%
Employee Benefits	(137,662)	(126,580)	(138,857)	(90,456)	(135,684)	(142,722)		12.8%
Outside Services/Contractual	(10,600)	(4,038)	(600)	-	-	(1,050)		-74.0%
Utilities	(2,281)	(3,545)	-	-	-	(3,864)		9.0%
Other Operating Expenses	(31,800)	(18,660)	(27,494)	(9,107)	(13,660)	(16,600)		-11.0%
Administration-Buildings-Fleet	-	-	-	-	-	-		0.0%
Internal Expense	(19,750)	(10,421)	(21,150)	(5,170)	(7,756)	(30,097)		188.8%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (226,093)	\$ (187,644)	\$ (212,100)	\$ (118,733)	\$ (178,099)	\$ (218,333)		16.4%
Operating Contribution	\$ (226,093)	\$ (187,644)	\$ (212,100)	\$ (118,733)	\$ (178,099)	\$ (218,333)		16.4%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (226,093)	\$ (187,644)	\$ (212,100)	\$ (118,733)	\$ (178,099)	\$ (218,333)		16.4%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%
Grant Revenue	-	-	-	-	-	-		0.0%
Interest	-	-	-	-	-	-		0.0%
Other Non-Op Revenue	-	-	-	-	-	-		0.0%
Capital Contribution	-	-	-	-	-	-		0.0%
Other Non-Op Expenses	-	-	-	-	-	-		0.0%
Income(Loss)	\$ (226,093)	\$ (187,644)	\$ (212,100)	\$ (118,733)	\$ (178,099)	\$ (218,333)		16.4%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ (226,093)	\$ (187,644)	\$ (212,100)	\$ (118,733)	\$ (178,099)	\$ (218,333)		16.4%

Division		11		General & Administrative						
Department		1110		Board of Directors						
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line		
11-1110-4110	Salaries & Wage - Regular Full	\$ 24,000	\$ 24,400	\$ 24,000	\$ 16,000	\$ 24,000	\$ 24,000	Salaries and Wages		
11-1110-4100	Accrued Payroll Expense	-	-	-	(2,000)	(3,000)	-	Salaries and Wages		
11-1110-4200	F.I.C.A.	1,836	1,867	1,836	1,224	1,836	1,836	Employee Benefits		
11-1110-4300	Accrued Benefit Expense	-	825	-	(1,713)	(2,569)	-	Employee Benefits		
11-1110-4305	Allocated Benefit	-	-	135,192	90,128	135,192	138,562	Employee Benefits		
11-1110-4310	Medical Insurance	126,623	115,655	-	-	-	-	Employee Benefits		
11-1110-4333	HRA Funding	7,500	6,944	-	-	-	-	Employee Benefits		
11-1110-4345	Workers' Comp Insurance	285	167	300	113	169	151	Employee Benefits		
11-1110-4368	Unemployment Insurance	1,416	1,099	1,505	688	1,032	2,170	Employee Benefits		
11-1110-4369	Employment Training Tax	2	24	24	16	24	2	Employee Benefits		
11-1110-4465	Contractual Services	10,600	4,038	600	-	-	1,050	Outside Services/Contractual		
11-1110-4540	Telephone	2,281	3,545	-	-	-	3,864	Utilities		
11-1110-4610	Operating Supplies	400	243	700	25	37	-	Other Operating Expenses		
11-1110-4830	Travel & Meetings	6,200	603	8,500	123	184	9,675	Other Operating Expenses		
11-1110-4855	Education & Training	3,000	-	2,500	-	-	925	Other Operating Expenses		
11-1110-4870	Insurance	14,000	13,018	12,994	8,662	12,993	-	Other Operating Expenses		
11-1110-4620	Uniforms	1,000	-	1,200	296	445	-	Other Operating Expenses		
11-1110-4900	Advertising	1,200	473	1,600	-	-	-	Other Operating Expenses		
11-1110-4985	Election Charges	6,000	4,323	-	-	-	6,000	Other Operating Expenses		
11-1110-4836	Rent of Event Center	19,750	10,421	21,150	5,170	7,756	30,097	Internal Expense		
Total		\$ 226,093	\$ 187,644	\$ 212,100	\$ 118,733	\$ 178,099	\$ 218,333			

Division	11	General & Administrative	2018	2019	2020	2021
Department	1110	Board of Directors	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Agenda Management Software		\$ 3,588	\$ 10,000	\$ -	\$ -
	JCG Technologies		450	-	-	450
	Consultant Consolidation Feasibility		25,000	-	-	-
	Outside Service to prepare minutes		600	600	600	600
	Total Contractual Services		\$ 29,638	\$ 10,600	\$ 600	\$ 1,050
4830	Travel & Meetings					
	Conference Related Travel		\$ 2,500	\$ 3,000	\$ -	\$ -
	Board/District Open House/Mixer Placer County Board of Supervisors		1,200	1,200	-	-
	Commission		1,000	2,000	-	-
	Safety Day Conference				500	600
	Board of Supervisors' Reception				1,500	2,000
	California Park & Recreation Society Conference				1,600	1,500
	California Special District Association Annual Conference				4,900	5,575
	Total Travel & Meetings		\$ 4,700	\$ 6,200	\$ 8,500	\$ 9,675
4836	Rent of Event Center					
	Monthly Board Meetings		\$ 12,000	\$ 12,000	\$ 12,000	\$ 13,280
	Special Meetings and Workshops		3,000	3,000	4,000	-
	Committee Meetings		1,000	-	-	-
	Meeting Provisions		-	-	-	5,197
	Recreation & Parks Commission Meetings		4,000	4,000	4,400	9,960
	Board/District Open House/Mixer Placer County Board of Supervisors		1,000	750	750	1,660
	Total Rent of Event Center		\$ 21,000	\$ 19,750	\$ 21,150	\$ 30,097

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Division	11		General & Administrative					
Department	1130		Engineering					
Income Statement	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (491,304)	\$ (522,732)	\$ (517,511)	\$ (376,256)	\$ (564,383)	\$ (592,619)	13.4%	
Employee Benefits	(194,979)	(183,957)	(238,888)	(164,449)	(246,674)	(268,068)	45.7%	
Outside Services/Contractual	(37,050)	(16,859)	(51,500)	(5,207)	(7,811)	(35,500)	110.6%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	(10,510)	(7,508)	(18,220)	(5,943)	(8,914)	(15,570)	107.4%	
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (733,843)	\$ (731,056)	\$ (826,119)	\$ (551,855)	\$ (827,782)	\$ (911,758)	24.7%	
Operating Contribution	\$ (733,843)	\$ (731,056)	\$ (826,119)	\$ (551,855)	\$ (827,782)	\$ (911,758)	24.7%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (733,843)	\$ (731,056)	\$ (826,119)	\$ (551,855)	\$ (827,782)	\$ (911,758)	24.7%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (733,843)	\$ (731,056)	\$ (826,119)	\$ (551,855)	\$ (827,782)	\$ (911,758)	24.7%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (733,843)	\$ (731,056)	\$ (826,119)	\$ (551,855)	\$ (827,782)	\$ (911,758)	24.7%	

Division		11		General & Administrative				
Department		1130		Engineering				
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line
11-1130-3340	Inspection Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Operating Revenue
11-1130-3385	Engineering Fee - external	-	-	-	-	-	-	Operating Revenue
11-1130-4110	Salaries & Wage - Regular Full	481,404	419,211	507,511	325,859	488,789	727,619	Salaries and Wages
11-1130-4105	Wages - Capital Projects	-	-	-	-	-	(135,000)	Salaries and Wages
11-1130-4115	Salaries & Wage - Temp	-	6,710	10,000	10,080	15,120	-	Salaries and Wages
11-1130-4100	Accrued Payroll Expense	-	15,299	-	(20,080)	(30,120)	-	Salaries and Wages
11-1130-4120	Sick/Personal	-	17,137	-	6,099	9,149	-	Salaries and Wages
11-1130-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages
11-1130-4125	Vacation Time	-	26,372	-	24,801	37,201	-	Salaries and Wages
11-1130-4127	Holiday Pay	-	20,190	-	21,434	32,151	-	Salaries and Wages
11-1130-4130	Administrative Leave	-	5,189	-	5,698	8,547	-	Salaries and Wages
11-1130-4135	Compensatory Time	-	1,537	-	825	1,238	-	Salaries and Wages
11-1130-4141	Duty Supervisor Pay	9,900	9,552	-	1,248	1,872	-	Salaries and Wages
11-1130-4145	Overtime	-	517	-	-	-	-	Salaries and Wages
11-1130-4185	Workers' Comp Leave	-	1,018	-	-	-	-	Salaries and Wages
11-1130-4190	Paid Time Off	-	-	-	290	435	-	Salaries and Wages
11-1130-4200	F.I.C.A.	36,827	34,782	39,590	25,583	38,374	55,663	Employee Benefits
11-1130-4205	Benefits - Capital Projects	-	-	-	-	-	(64,800)	Employee Benefits
11-1130-4300	Accrued Benefit Expense	-	3,841	-	(5,054)	(7,581)	-	Employee Benefits
11-1130-4305	Allocated Benefit	-	-	148,404	110,017	165,026	200,320	Employee Benefits
11-1130-4310	Medical Insurance	101,298	92,134	-	-	-	-	Employee Benefits
11-1130-4325	Life Insurance	912	836	-	-	-	-	Employee Benefits
11-1130-4333	HRA Funding	6,000	6,156	-	-	-	-	Employee Benefits
11-1130-4336	Long-Term Disability	5,729	4,744	-	-	-	-	Employee Benefits
11-1130-4345	Workers' Comp Insurance	2,744	3,291	3,847	2,819	4,228	4,309	Employee Benefits
11-1130-4356	CalPERS	39,661	36,468	45,254	29,544	44,316	70,334	Employee Benefits
11-1130-4360	Admin Fee - IRS 125 Plan	80	151	-	-	-	-	Employee Benefits
11-1130-4368	Unemployment Insurance	1,680	1,519	1,276	1,505	2,258	2,170	Employee Benefits
11-1130-4369	Employment Training Tax	48	35	518	35	52	73	Employee Benefits
11-1130-4420	Engineering - Outside	10,000	-	30,000	-	-	20,000	Outside Services/Contractual
11-1130-4435	Software Licenses/Maintenance	7,050	8,309	9,500	5,207	7,811	-	Outside Services/Contractual
11-1130-4465	Contractual Services	20,000	8,550	12,000	-	-	15,500	Outside Services/Contractual
11-1130-4610	Operating Supplies	500	1,248	500	20	30	500	Other Operating Expenses
11-1130-4620	Uniforms	1,000	510	1,000	899	1,349	1,000	Other Operating Expenses
11-1130-4621	Safety Gear	250	-	-	-	-	-	Other Operating Expenses
11-1130-4630	Tools	-	65	400	-	-	-	Other Operating Expenses
11-1130-4640	Equipment	-	114	500	1,302	1,953	-	Other Operating Expenses
11-1130-4815	Postage	50	-	-	10	16	-	Other Operating Expenses
11-1130-4816	Shipping	-	-	-	20	30	-	Other Operating Expenses
11-1130-4820	Fees & Permits	750	206	120	10	15	120	Other Operating Expenses
11-1130-4825	Taxes & Licenses	350	-	-	-	-	-	Other Operating Expenses
11-1130-4830	Travel & Meetings	3,000	2,215	11,000	1,513	2,269	10,200	Other Operating Expenses
11-1130-4835	Rents & Leases	-	-	1,200	102	153	750	Other Operating Expenses
11-1130-4855	Education & Training	4,000	3,060	3,500	2,066	3,099	3,000	Other Operating Expenses
11-1130-4880	Memberships	520	60	-	-	-	-	Other Operating Expenses
11-1130-4910	Printing & Publications	90	30	-	-	-	-	Other Operating Expenses
Total		\$ 733,843	\$ 731,056	\$ 826,119	\$ 551,855	\$ 827,782	\$ 911,758	

Division	11	General & Administrative	2018	2019	2020	2021
Department	1130	Engineering	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4420	Outside Engineering Fees					
	GIS Water Implementation and Sewer Updates		\$ 10,000	\$ 10,000	\$ 30,000	\$ 20,000
	Total Outside Engineering Fees		\$ 10,000	\$ 10,000	\$ 30,000	\$ 20,000
4435	Software Licenses/Maintenance					
	AutoCAD Annual Maintenance		\$ 2,000	\$ 2,000	\$ 1,300	\$ -
	H2O Net (Innovyze) Annual Maintenance		1,000	-	-	-
	Geographic Interface System (GIS) Software		4,150	4,150	7,300	-
	Geographic Interface System (GIS) Equipment		900	900	900	-
	Total Software Licenses/Maintenance		\$ 8,050	\$ 7,050	\$ 9,500	\$ -
						Moved to Information & Technology
4465	Contractual Services					
	On-Call Surveying Services		\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000
	Annual Water Audit Service		-	-	-	3,500
	GIS/CMMS Update and Documentation		10,000	10,000	-	-
	Total Contractual Services		\$ 20,000	\$ 20,000	\$ 12,000	\$ 15,500
4830	Travel & Meetings					
	SCADA - Travel Expenses for Ignition Training		\$ 1,000	\$ 1,000	\$ -	\$ -
	Conferences		-	-	9,200	9,000
	Various Meetings and Travel Expense for Training		500	1,000	1,800	1,200
	Lucity Conference		1,000	1,000	-	-
	Total Travel & Meetings		\$ 2,500	\$ 3,000	\$ 11,000	\$ 10,200
4855	Education & Training					
	SCADA - Ignition Training		\$ 1,000	\$ 1,000	\$ -	\$ -
	Contract Compliance Webinars		-	-	900	-
	GIS Training		1,000	1,000	2,600	-
	Various Seminars and Training		2,000	2,000	-	3,000
	Total Education & Training		\$ 4,000	\$ 4,000	\$ 3,500	\$ 3,000

YTD as of February 29, 2020



Division Department	11 1200		General & Administrative Accounting				Change from Last Audited FS
	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	
Income Statement							
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ -	\$ -	\$ (450,097)	\$ (270,559)	\$ (405,839)	\$ (444,107)	0.0%
Employee Benefits	-	-	(210,774)	(124,320)	(186,480)	(203,588)	0.0%
Outside Services/Contractual	-	-	(78,450)	(99,882)	(149,824)	(79,730)	0.0%
Utilities	-	-	-	-	-	-	0.0%
Other Operating Expenses	-	-	(88,700)	(26,203)	(39,304)	(76,200)	0.0%
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	(111)	(166)	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ -	\$ -	\$ (828,021)	\$ (521,075)	\$ (781,613)	\$ (803,625)	0.0%
Operating Contribution	\$ -	\$ -	\$ (828,021)	\$ (521,075)	\$ (781,613)	\$ (803,625)	0.0%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ -	\$ -	\$ (828,021)	\$ (521,075)	\$ (781,613)	\$ (803,625)	0.0%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ -	\$ -	\$ (828,021)	\$ (521,075)	\$ (781,613)	\$ (803,625)	0.0%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ -	\$ -	\$ (828,021)	\$ (521,075)	\$ (781,613)	\$ (803,625)	0.0%

Division		11		General & Administrative						
Department		1200		Accounting						
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line		
11-1200-4110	Salaries & Wage - Regular Full	\$ -	\$ -	\$ 448,097	\$ 201,315	\$ 301,973	\$ 442,107	Salaries and Wages		
11-1200-4115	Salaries & Wage - Temp	-	-	-	-	-	-	Salaries and Wages		
11-1200-4100	Accrued Payroll Expense	-	-	-	11,135	16,702	-	Salaries and Wages		
11-1200-4120	Sick/Personal	-	-	-	16,976	25,464	-	Salaries and Wages		
11-1200-4123	Bereavement Pay	-	-	-	986	1,479	-	Salaries and Wages		
11-1200-4125	Vacation Time	-	-	-	18,723	28,084	-	Salaries and Wages		
11-1200-4127	Holiday Pay	-	-	-	16,734	25,101	-	Salaries and Wages		
11-1200-4130	Administrative Leave	-	-	-	-	-	-	Salaries and Wages		
11-1200-4135	Compensatory Time	-	-	-	649	973	-	Salaries and Wages		
11-1200-4145	Overtime	-	-	2,000	3,809	5,714	2,000	Salaries and Wages		
11-1200-4190	Paid Time Off	-	-	-	232	347	-	Salaries and Wages		
11-1200-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages		
11-1200-4200	F.I.C.A.	-	-	34,432	19,567	29,350	33,974	Employee Benefits		
11-1200-4300	Accrued Benefit Expense	-	-	-	1,772	2,658	-	Employee Benefits		
11-1200-4305	Allocated Benefit	-	-	131,030	79,112	118,667	121,716	Employee Benefits		
11-1200-4333	HRA Funding	-	-	-	-	-	-	Employee Benefits		
11-1200-4345	Workers' Comp Insurance	-	-	2,921	2,900	4,350	2,296	Employee Benefits		
11-1200-4356	CalPERS	-	-	40,134	18,505	27,758	42,929	Employee Benefits		
11-1200-4368	Unemployment Insurance	-	-	1,806	2,408	3,612	2,629	Employee Benefits		
11-1200-4369	Employment Training Tax	-	-	450	56	84	44	Employee Benefits		
11-1200-4415	Accounting Fees	-	-	49,500	50,332	75,498	50,750	Outside Services/Contractual		
11-1200-4435	Software Licenses/Maintenance	-	-	4,350	6,843	10,265	4,380	Outside Services/Contractual		
11-1200-4465	Contractual Services	-	-	24,600	42,707	64,061	24,600	Outside Services/Contractual		
11-1200-4610	Operating Supplies	-	-	-	67	101	600	Other Operating Expenses		
11-1200-4620	Uniforms	-	-	1,900	56	84	1,800	Other Operating Expenses		
11-1200-4640	Equipment	-	-	3,600	525	788	600	Other Operating Expenses		
11-1200-4815	Postage	-	-	28,200	13,382	20,073	28,200	Other Operating Expenses		
11-1200-4816	Shipping	-	-	-	-	-	-	Other Operating Expenses		
11-1200-4830	Travel & Meetings	-	-	-	-	-	-	Other Operating Expenses		
11-1200-4835	Rents & Leases	-	-	1,100	506	759	1,100	Other Operating Expenses		
11-1200-4845	Bank Fees & Charges	-	-	10,800	-	-	10,800	Other Operating Expenses		
11-1200-4846	Credit Card Merchant Charges	-	-	20,000	-	-	20,000	Other Operating Expenses		
11-1200-4855	Education & Training	-	-	23,100	4,217	6,326	13,100	Other Operating Expenses		
11-1200-4880	Memberships	-	-	-	-	-	-	Other Operating Expenses		
11-1200-4895	Miscellaneous	-	-	-	1,473	2,210	-	Other Operating Expenses		
11-1200-5065	Late Penalties	-	-	-	5,976	8,964	-	Other Operating Expenses		
11-1200-5060	Interest Expense	-	-	-	111	166	-	Debt Service		
Total		\$ -	\$ -	\$ 828,021	\$ 521,075	\$ 781,613	\$ 803,625			

Division	11	General & Administrative	2018	2019	2020	2021
Department	1200	Accounting	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4415	Outside Accounting Fees					
	External Audit Services		\$ -	\$ -	\$ 48,750	\$ 50,000
	CalPERS Calculation Consultant		-	-	750	750
	Total Outside Accounting Fees		\$ -	\$ -	\$ 49,500	\$ 50,750
4435	Software Licenses/Maintenance					
	Check Payment Scanning Software - License Agreement		\$ -	\$ -	\$ 2,650	\$ 2,650
	Online Data/Parcel Service		-	-	1,700	1,730
	Total Software Licenses/Maintenance		\$ -	\$ -	\$ 4,350	\$ 4,380
4465	Contractual Services					
	Utility Billing Statement Processing		\$ -	\$ -	\$ 10,200	\$ 10,200
	Software Process Optimization		\$ -	\$ -	\$ 10,000	\$ 10,000
	Answering Service		-	-	4,400	4,400
	Total Contractual Services		\$ -	\$ -	\$ 24,600	\$ 24,600
4640	Equipment					
	Ergonomic Office Furniture		\$ -	\$ -	\$ 5,000	\$ -
	Desktop Scanners		-	-	3,200	200
	Receipt Printer		-	-	200	200
	Credit Card Printer		-	-	200	200
	Total Equipment		\$ -	\$ -	\$ 8,600	\$ 600
4815	Postage					
	Utility Billing - Statement Mailing Fees		\$ -	\$ 26,000	\$ 21,600	\$ 21,600
	Metered Postage Fees		-	2,000	6,600	6,600
	Total Postage		\$ -	\$ 28,000	\$ 28,200	\$ 28,200
4855	Education & Training					
	Document Management Software Training		\$ -	\$ -	\$ 4,000	\$ 4,000
	Customer Service Training		-	-	9,100	9,100
	Accounting Software - Training (General & Ongoing Training)		-	-	10,000	-
	Total Education & Training		\$ -	\$ -	\$ 23,100	\$ 13,100

YTD as of February 29, 2020



Division Department	11 5040		General & Administrative Administrative					Change from Last Audited FS
	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget		
Income Statement								
Operations								
Operating Revenue	\$ 44,000	\$ 40,210	\$ 43,000	\$ 31,071	\$ 46,606	\$ 41,000		2.0%
Internal Revenue	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ 44,000	\$ 40,210	\$ 43,000	\$ 31,071	\$ 46,606	\$ 41,000		2.0%
Salaries and Wages	\$ (1,277,058)	\$ (1,081,209)	\$ (707,966)	\$ (507,651)	\$ (761,477)	\$ (804,674)		-25.6%
Employee Benefits	(530,576)	(453,314)	(331,115)	(207,172)	(310,757)	(367,405)		-19.0%
Outside Services/Contractual	(408,450)	(367,501)	(259,546)	(106,634)	(159,951)	(273,786)		-25.5%
Utilities	-	(9,355)	-	(1,365)	(2,048)	-		-100.0%
Other Operating Expenses	(185,185)	(148,781)	(120,611)	(92,741)	(139,112)	(178,138)		19.7%
Administration-Buildings-Fleet	-	-	-	-	-	-		0.0%
Internal Expense	(37,500)	(33,213)	(32,000)	(13,474)	(20,211)	(12,000)		-63.9%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	(16,962)	(3,411)	(5,116)	(26,771)		0.0%
Total Operating Expense	\$ (2,438,769)	\$ (2,093,372)	\$ (1,468,200)	\$ (932,448)	\$ (1,398,672)	\$ (1,662,774)		-20.6%
Operating Contribution	\$ (2,394,769)	\$ (2,053,162)	\$ (1,425,200)	\$ (901,377)	\$ (1,352,066)	\$ (1,621,774)		-21.0%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	3,610,250	3,332,128	-	-	-	-		-100.0%
Operating Income(Loss)	\$ 1,215,481	\$ 1,278,966	\$ (1,425,200)	\$ (901,377)	\$ (1,352,066)	\$ (1,621,774)		-226.8%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ 4,012,000.00	\$ 2,674,666.64	\$ 4,011,999.96	\$ 4,116,800.00		0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%
Grant Revenue	-	-	37,500	-	-	135,000		0.0%
Interest	60,000	108,919	54,000	27,276	40,913	100,800		-7.5%
Other Non-Op Revenue	-	9,060	-	1,660	2,490	-		-100.0%
Capital Contribution	-	-	-	-	-	-		0.0%
Other Non-Op Expenses	-	(314,706)	(84,000)	(56,000)	(84,000)	(206,400)		-34.4%
Income(Loss)	\$ 1,275,481	\$ 1,082,239	\$ 2,594,300	\$ 1,746,225	\$ 2,619,337	\$ 2,524,426		133.3%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ 1,275,481	\$ 1,082,239	\$ 2,594,300	\$ 1,746,225	\$ 2,619,337	\$ 2,524,426		133.3%

Division Department		11 5040	General & Administrative Administrative								
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line			
11-5040-3300	Utility Billing Accrual	\$ -	\$ -	\$ -	\$ (889)	\$ (1,334)	\$ -	Operating Revenue			
11-5040-3310	Penalties and Interest	(24,000)	(22,143)	(23,000)	(17,609)	(26,413)	(23,000)	Operating Revenue			
11-5040-3346	Ord 100 Certificate	(3,000)	(3,100)	(3,000)	(2,150)	(3,225)	(3,000)	Operating Revenue			
11-5040-3380	Administrative Fee - external	(14,000)	(12,469)	(13,000)	(9,350)	(14,025)	(15,000)	Operating Revenue			
11-5040-3750	Discount Earned	(3,000)	(2,498)	(4,000)	(1,072)	(1,609)	-	Operating Revenue			
11-5040-4110	Salaries & Wage - Regular Full	1,277,058	908,980	707,966	436,481	654,722	804,674	Salaries and Wages			
11-5040-4115	Salaries & Wage - Temp	-	610	-	-	-	-	Salaries and Wages			
11-5040-4100	Accrued Payroll Expense	-	14,677	-	(29,793)	(44,690)	-	Salaries and Wages			
11-5040-4120	Sick/Personal	-	32,263	-	23,160	34,740	-	Salaries and Wages			
11-5040-4123	Bereavement Pay	-	-	-	1,275	1,913	-	Salaries and Wages			
11-5040-4125	Vacation Time	-	65,375	-	37,910	56,866	-	Salaries and Wages			
11-5040-4127	Holiday Pay	-	44,621	-	27,700	41,550	-	Salaries and Wages			
11-5040-4130	Administrative Leave	-	12,664	-	10,917	16,375	-	Salaries and Wages			
11-5040-4135	Compensatory Time	-	436	-	-	-	-	Salaries and Wages			
11-5040-4145	Overtime	-	1,442	-	-	-	-	Salaries and Wages			
11-5040-4185	Workers' Comp Leave	-	141	-	-	-	-	Salaries and Wages			
11-5040-4200	F.I.C.A.	95,782	78,820	54,159	32,312	48,467	61,558	Employee Benefits			
11-5040-4300	Benefits	-	4,566	-	(8,353)	(12,530)	-	Employee Benefits			
11-5040-4305	Allocated Benefit	-	-	207,020	148,437	222,656	221,534	Employee Benefits			
11-5040-4310	Medical Insurance	296,297	254,642	-	-	-	-	Employee Benefits			
11-5040-4325	Life Insurance	2,668	2,052	-	-	-	-	Employee Benefits			
11-5040-4333	HRA Funding	17,550	16,275	-	-	-	-	Employee Benefits			
11-5040-4336	Long-Term Disability	14,899	10,570	-	-	-	-	Employee Benefits			
11-5040-4345	Workers' Comp Insurance	6,185	2,116	4,595	4,799	7,199	4,160	Employee Benefits			
11-5040-4356	CalPERS	91,485	79,527	63,128	28,332	42,498	77,782	Employee Benefits			
11-5040-4360	Admin Fee - IRS 125 Plan	250	440	-	-	-	-	Employee Benefits			
11-5040-4368	Unemployment Insurance	5,334	4,208	1,505	1,607	2,411	2,291	Employee Benefits			
11-5040-4369	Employment Training Tax	125	97	708	37	56	80	Employee Benefits			
11-5040-4415	Accounting Fees	45,250	50,503	-	-	-	-	Outside Services/Contractual			
11-5040-4425	Attorney Fees	160,000	188,299	152,000	38,361	57,541	160,000	Outside Services/Contractual			
11-5040-4435	Software Licenses/Maintenance	27,600	7,305	9,186	12,685	19,027	11,486	Outside Services/Contractual			
11-5040-4465	Contractual Services	175,600	121,394	98,360	55,588	83,382	102,300	Outside Services/Contractual			
11-5040-4540	Telephone	-	9,355	-	1,365	2,048	-	Utilities			
11-5040-4610	Operating Supplies	25,000	18,662	26,000	14,427	21,641	24,000	Other Operating Expenses			
11-5040-4620	Uniforms	4,000	2,440	2,300	1,694	2,541	1,500	Other Operating Expenses			
11-5040-4621	Safety Gear	1,600	579	800	100	149	800	Other Operating Expenses			
11-5040-4640	Equipment	5,000	800	-	2,258	3,387	-	Other Operating Expenses			
11-5040-4750	Discounts Taken	(3,000)	-	-	-	-	-	Other Operating Expenses			
11-5040-4815	Postage	28,000	22,636	-	47	70	-	Other Operating Expenses			
11-5040-4816	Shipping	2,000	1,733	2,400	931	1,396	2,400	Other Operating Expenses			
11-5040-4820	Fees & Permits	-	6,119	-	7,262	10,894	8,400	Other Operating Expenses			
11-5040-4825	Taxes & Licenses	500	194	400	-	-	-	Other Operating Expenses			
11-5040-4830	Travel & Meetings	12,100	6,200	26,100	5,957	8,936	20,300	Other Operating Expenses			
11-5040-4835	Rents & Leases	15,000	11,142	10,100	6,709	10,064	10,100	Other Operating Expenses			
11-5040-4845	Bank Fees & Charges	13,000	10,416	-	6,883	10,324	-	Other Operating Expenses			
11-5040-4846	Credit Card Merchant Charges	20,000	20,838	-	12,691	19,036	9,000	Other Operating Expenses			
11-5040-4855	Education & Training	22,900	8,016	1,200	559	838	2,000	Other Operating Expenses			
11-5040-4860	Cash Over/Short	-	1	-	(84)	(126)	-	Other Operating Expenses			
11-5040-4870	Insurance	1,000	1,870	1,201	963	1,444	43,163	Other Operating Expenses			
11-5040-4880	Memberships	9,785	9,515	8,370	9,360	14,039	13,885	Other Operating Expenses			
11-5040-4895	Miscellaneous	-	(433)	-	437	656	-	Other Operating Expenses			
11-5040-4900	Advertising	3,000	10,590	16,940	5,711	8,567	14,290	Other Operating Expenses			

Account Number	Description	11 5040		General & Administrative Administrative			2021		IS Line
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget		
11-5040-4910	Printing & Publications	\$ -	\$ -	\$ -	\$ 70	\$ 106	\$ -	Other Operating Expenses	
11-5040-4970	Community Outreach	9,300	6,213	8,300	8,143	12,214	10,300	Other Operating Expenses	
11-5040-4980	Customer Information	16,000	11,250	16,500	6,925	10,388	18,000	Other Operating Expenses	
11-5040-5065	Late Penalties	-	-	-	1,700	2,550	-	Other Operating Expenses	
11-5040-4836	Rent of Event Center	5,000	1,161	-	-	-	-	Internal Expense	
11-5040-4896	Contribution of Meeting Rooms	32,500	32,052	32,000	13,474	20,211	12,000	Internal Expense	
11-5040-5014	Fleet and Equipment Expense	-	-	-	-	-	-	Allocation of Fleet	
11-5040-5600	Depreciation Expense	-	-	16,962	3,411	5,116	26,771	Depreciation	
11-5040-6000	Administrative Allocation	(3,610,250)	(3,332,128)	-	-	-	-	Allocation of General & Administrative	
11-5040-3910	Property Tax Rev - curr sec	-	-	(4,590,000)	(3,060,000)	(4,590,000)	(4,681,800)	Property Tax Revenue	
11-5040-3911	Reallocation of Property Tax Revenue	-	-	1,328,000	885,333	1,328,000	1,330,000	Property Tax Revenue	
11-5040-3913	Property Tax Rev - RDA	-	-	(750,000)	(500,000)	(750,000)	(765,000)	Property Tax Revenue	
11-5040-3920	Property Tax Rev - Interest	-	-	(4,000)	(2,667)	(4,000)	(4,800)	Interest	
11-5040-3940	Interest Revenue	(60,000)	(108,919)	(50,000)	(24,609)	(36,913)	(96,000)	Interest	
11-5040-3395	Miscellaneous Revenue	-	(9,060)	-	(1,660)	(2,490)	-	Other Non-Op Revenue	
11-5040-4358	Pension Expense	-	314,706	-	-	-	-	Other Non-Op Expenses	
11-5040-3435	Grant Revenue	-	-	(37,500)	-	-	(135,000)	Grant Revenue	
11-5040-4626	Rate Relief Program	-	-	-	-	-	120,000	Other Non-Op Expenses	
11-5040-4850	Property Tax Direct Charges	-	-	84,000	56,000	84,000	86,400	Other Non-Op Expenses	
Total		\$ (1,275,481)	\$ (1,082,239)	\$ (2,594,300)	\$ (1,746,225)	\$ (2,619,337)	\$ (2,524,426)		

Division	11	General & Administrative	2018	2019	2020	2021	
Department	5040	Administrative	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4415	Outside Accounting Fees						
	Pension Plan Audit		\$ -	\$ 6,500	\$ -	\$ -	
	Fiscal Year Financial Statement Audit		-	32,500	-	-	
	Appropriation Limit Audit		-	2,750	-	-	
	Tax Preparation		-	3,000	-	-	
	CalPERS Calculation Consultant		800	500	-	-	
	Total Outside Accounting Fees		\$ 800	\$ 45,250	\$ -	\$ -	Moved to Accounting Department
4425	Attorney Fees						
	District Legal Counsel		\$ 102,000	\$ 75,000	\$ 100,000	\$ 110,000	
	Labor Attorney - Counsel		54,000	55,000	52,000	50,000	
	Labor Attorney - COU and MOU Negotiations		40,000	30,000	-	-	
	Other		13,000	-	-	-	
	Total Attorney Fees		\$ 209,000	\$ 160,000	\$ 152,000	\$ 160,000	
4435	Software Licenses/Maintenance						
	Accounting Software - Annual Maintenance Agreement		\$ 14,900	\$ 16,000	\$ -	\$ -	Moved to Technology
	Check Payment Scanning Software - License Agreement		600	600	-	-	Moved to Accounting Department
	Online Data/Parcel Service		1,700	1,700	-	-	Moved to Accounting Department
	Content Verse Annual Maintenance		4,300	5,000	-	-	Moved to Technology
	Social Media Platform		-	-	4,800	4,800	
	Subscription Services		300	300	886	1,686	
	Performance Evaluation Software		3,500	4,000	3,500	5,000	
	Total Software Licenses/Maintenance		\$ 25,300	\$ 27,600	\$ 9,186	\$ 11,486	
4465	Contractual Services						
	Professional Services: Photography, Graphic Design, Signage		\$ 11,500	\$ 7,500	\$ 1,500	\$ -	
	Graphic Design - Annual Report & Website		-	-	22,000	33,500	
	Website Updates/Upgrades/Maintenance		11,000	11,000	7,140	7,500	
	Website Domain Names, Hosting, Forwarding		1,000	1,000	1,230	-	
	Parks Map Update (GPS Trail Info)		-	-	-	3,500	
	Contact Management System		300	400	-	-	
	Utility Billing Statement Processing		-	13,000	-	-	Moved to Accounting Department
	Phone System Maintenance and Repair		-	500	-	-	Moved to Technology
	Answering Service		6,000	6,000	-	-	Moved to Technology
	Document Shredding Service		800	1,000	1,500	1,500	
	Tahoe TV NTPUD Webcam Website (Split w Parks)		-	1,200	-	-	Moved to Technology
	California Tahoe Alliance		6,000	6,000	-	6,000	
	North Tahoe Business Association Streetlight Banner Installs		-	-	450	-	
	Certified Folder		-	-	540	400	
	Bill Redesign		-	-	7,500	-	
	Translation Services		-	-	1,500	2,400	
	Video Production		-	-	5,000	2,500	
	Human Resources Support		-	-	-	45,000	
	Ordinance & Policy Update		-	-	40,000	-	
	Class & Compensation Study		-	50,000	10,000	-	
	Consolidation Consultant		30,000	-	-	-	
	Open Gov		12,000	-	-	-	
	Total Contractual Services		\$ 78,600	\$ 97,600	\$ 98,360	\$ 102,300	

Division	11	General & Administrative	2018	2019	2020	2021	
Department	5040	Administrative	Budget	Budget	Budget	Budget	
4815	Postage						
	Utility Billing - Statement Mailing Fees		\$ -	\$ 26,000	\$ -	\$ -	Moved to Accounting Department
	Metered Postage Fees		-	2,000	-	-	Moved to Accounting Department
	Total Postage		\$ -	\$ 28,000	\$ -	\$ -	
4830	Travel & Meetings						
	California Association of Public Information Officers (CAPIO) Conference		\$ 1,000	\$ 1,000	\$ 2,100	\$ 1,500	
	Government Finance Officers Association Conference		-	-	3,000	3,000	
	Professional Management Training		-	-	10,000	10,000	
	Grant Writing Training		-	-	500	-	
	North Tahoe Public Utility District Public Meeting Hosting		-	-	2,000	-	
	Ribbon Cutting - Parks Projects		-	-	1,000	-	
	Society of Human Resources Management		-	-	3,000	3,000	
	Host Tahoe Summit Meeting		-	2,500	-	-	
	Special District Institute - Travel		1,000	-	-	-	
	Special Meetings with Representatives of Local Regulatory Agencies		2,000	-	-	-	
	HR Workshops Conferences Meetings		1,800	1,800	-	-	
	Employee Mileage Reimbursement		600	600	1,200	-	
	Travel for Annual Client Conference (Accounting Software Vendor)		3,750	-	-	-	
	Public Information Officer Training		500	500	500	-	
	Public Workshop		1,800	-	-	-	
	Community Open House/Mixer		1,300	-	-	-	
	NLTRA/Chamber Awards - District Employee of the Year		850	850	-	-	
	Other		2,000	2,000	-	-	
	California Special Districts Association General Manager Conferences		1,600	1,600	1,600	1,600	
	Kings Beach State Recreation Area Parking Passes		750	750	1,200	1,200	
	Grant Writing Education		500	500	-	-	
	Total Travel & Meetings		\$ 19,450	\$ 12,100	\$ 26,100	\$ 20,300	
4835	Rents & Leases						
	Postage Meter Rental		\$ -	\$ 3,000	\$ -	\$ -	
	Printers/Copiers Lease & Maintenance Agreement		12,000	12,000	10,100	10,100	
	Total Rents & Leases		\$ 12,000	\$ 15,000	\$ 10,100	\$ 10,100	
4855	Education & Training						
	Special District Institute		\$ 1,500	\$ -	\$ -	\$ -	
	California Association of Public Information Officers (CAPIO) Conference		600	700	200	1,000	
	HR Workshops		1,025	2,000	500	500	
	Clerk/Board Secretary Training		500	500	-	-	
	Executive Team Training		-	5,000	-	-	
	Accounting Software - Training (General & Ongoing Training)		3,000	6,000	-	-	
	Annual Client Conference (Accounting Software Vendor) 2 attendees		1,100	-	-	-	
	Professional Development and Training		1,600	2,000	-	-	
	Professional Development and Training (PIO)		500	500	-	-	
	ActiveNet Training		5,000	-	-	-	
	Springbrook Training for change to SQL Database		15,000	5,000	-	-	
	CSDA 2016 General Manager Leadership Summit		700	700	-	-	
	Grant Writing Education		500	500	500	500	
	Total Education & Training		\$ 31,025	\$ 22,900	\$ 1,200	\$ 2,000	

Division	11	General & Administrative	2018	2019	2020	2021
Department	5040	Administrative	Budget	Budget	Budget	Budget
4880	Memberships					
	California Special District Association (CSDA)		\$ 5,700	\$ 5,700	\$ 7,500	\$ 8,000
	North Tahoe Chamber of Commerce		200	200	-	-
	North Lake Tahoe Resort Association		700	700	-	-
	North Tahoe Business Association		300	300	300	-
	California Association of Public Information Officers (CAPIO)		200	225	225	225
	Society for Human Resources		185	185	185	-
	Sierra Human Resources Association		75	75	-	-
	American Institute of CPAs		300	-	-	-
	California Society of CPAs		400	-	-	-
	Government Finance Officers Association		400	400	160	160
	Accounting Software - User Group		100	-	-	-
	American Water Works Association		2,000	2,000	-	-
	Mountain Housing Council		-	-	-	5,500
	Misc.		150	-	-	-
	Total Memberships		\$ 10,710	\$ 9,785	\$ 8,370	\$ 13,885
4900	Advertising					
	Banners for Sponsorship		\$ 2,000	\$ -	\$ -	\$ -
	Advertising (KTKE Contract)			\$ -	\$ 2,640	\$ 2,640
	Advertising (Print Media)			\$ -	\$ 3,600	\$ 3,000
	Advertising (Social Media)			\$ -	\$ 7,200	\$ 2,400
	Advertising Summer/Winter Guide			\$ -	\$ 3,500	\$ -
	Other Advertising (PSA's, Newspaper, etc.)		5,000	3,000	-	6,250
	Total Advertising		\$ 7,000	\$ 3,000	\$ 16,940	\$ 14,290
4970	Community Outreach					
	4th of July Sponsorship		\$ 3,000	\$ 3,000	\$ -	\$ -
	Kings Beach Snowfest Parade		500	500	-	300
	Kings Beach Music Sponsorship		3,000	3,000	-	-
	Kings Beach Clean Up Day		300	300	-	-
	Kings Beach Walkathon		-	-	500	500
	Sierra Watershed Education Partnerships		-	-	2,000	2,000
	Earth Day Booth		200	200	-	-
	Career Day & Job Fairs		-	1,500	-	-
	Community Sponsorships & Events		800	800	5,800	7,500
	Total Community Outreach		\$ 7,800	\$ 9,300	\$ 8,300	\$ 10,300
4980	Customer Information					
	Newsletter - Quarterly		\$ 10,000	\$ 5,000	\$ -	\$ -
	Banners for Sponsorship/Publicity		-	-	1,000	1,000
	Reports & News Mailing Costs		-	-	11,000	12,500
	Sierra Watershed Education		2,000	2,000	-	-
	Reports and Pamphlets for Customers		1,000	1,000	-	-
	Public Outreach Boards Installed at District Facilities		5,000	1,500	1,500	1,500
	Customer Emergency Notification A Frames		1,500	-	-	-
	Radio information spots		2,000	1,500	-	-
	Community Outreach		12,000	5,000	3,000	3,000
	Total Customer Information		\$ 33,500	\$ 16,000	\$ 16,500	\$ 18,000

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Division	11		General & Administrative					
Department	5042		Employee Services					
Income Statement	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Employee Benefits	(5,100)	-	-	128,087	192,130	(0)	0.0%	
Outside Services/Contractual	(13,325)	(9,674)	(8,530)	(5,833)	(8,750)	(12,025)	24.3%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	(32,000)	(19,819)	(32,230)	(26,176)	(39,264)	(43,890)	121.5%	
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%	
Internal Expense	(4,600)	(13,716)	(4,000)	(450)	(675)	(2,000)	-85.4%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (55,025)	\$ (43,208)	\$ (44,760)	\$ 95,627	\$ 143,441	\$ (57,915)	34.0%	
Operating Contribution	\$ (55,025)	\$ (43,208)	\$ (44,760)	\$ 95,627	\$ 143,441	\$ (57,915)	34.0%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (55,025)	\$ (43,208)	\$ (44,760)	\$ 95,627	\$ 143,441	\$ (57,915)	34.0%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (55,025)	\$ (43,208)	\$ (44,760)	\$ 95,627	\$ 143,441	\$ (57,915)	34.0%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (55,025)	\$ (43,208)	\$ (44,760)	\$ 95,627	\$ 143,441	\$ (57,915)	34.0%	

Division		11		General & Administrative						
Department		5042		Employee Services						
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line		
11-5042-4305	Allocated Benefit	\$ -	\$ -	\$ (1,322,668)	\$ (947,642)	\$ (1,421,462)	\$ (1,386,020.00)	Employee Benefits		
11-5042-4310	Medical Insurance	-	-	1,000,318	614,898	922,347	1,053,810	Employee Benefits		
11-5042-4312	Dental & Orthodontic Insurance	4,500	-	61,410	37,690	56,535	61,374	Employee Benefits		
11-5042-4313	Vision Insurance	-	-	23,731	15,099	22,648	24,660	Employee Benefits		
11-5042-4325	Life Insurance	-	-	15,235	10,443	15,665	15,690	Employee Benefits		
11-5042-4333	HRA Funding	-	-	173,250	111,393	167,089	182,000	Employee Benefits		
11-5042-4336	Long-Term Disability	-	-	46,923	28,388	42,582	45,486	Employee Benefits		
11-5042-4337	Employee Assistance Program	-	-	-	-	-	-	Employee Benefits		
11-5042-4360	Admin Fee - IRS 125 Plan	600	-	1,800	1,644	2,467	3,000	Employee Benefits		
11-5042-4465	Contractual Services	3,950	-	-	-	-	3,500	Outside Services/Contractual		
11-5042-4470	Employee Screening	9,375	9,674	8,530	5,833	8,750	8,525	Outside Services/Contractual		
11-5042-4610	Operating Supplies	3,900	1,412	730	473	709	2,390	Other Operating Expenses		
11-5042-4640	Equipment	-	-	-	-	-	-	Other Operating Expenses		
11-5042-4830	Travel & Meetings	-	-	-	-	-	-	Other Operating Expenses		
11-5042-4855	Education & Training	-	-	5,500	950	1,425	5,500	Other Operating Expenses		
11-5042-4875	Insurance Claims - PL & PD	5,000	-	-	-	-	-	Other Operating Expenses		
11-5042-4880	Memberships	-	189	-	-	-	-	Other Operating Expenses		
11-5042-4890	Employee Relations	-	-	26,000	18,513	27,770	27,000	Other Operating Expenses		
11-5042-4895	Miscellaneous	11,000	5,681	-	-	-	-	Other Operating Expenses		
11-5042-4900	Advertising	12,100	12,537	-	6,240	9,360	9,000	Other Operating Expenses		
11-5042-4836	Rent of Event Center	4,600	13,716	4,000	450	675	2,000	Internal Expense		
Total		\$ 55,025	\$ 43,208	\$ 44,760	\$ (95,627)	\$ (143,441)	\$ 57,915			

Division	11	General & Administrative	2018	2019	2020	2021
Department	5042	Employee Services	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4890	Employee Relations					
	Semi-Annual Safety Meeting		\$ -	\$ -	\$ 2,000	\$ 2,000
	Annual Employee Appreciation Dinner		-	-	15,000	15,500
	Employee Recognition Events		-	-	7,000	7,500
	Employee Satisfaction Survey		-	-	2,000	2,000
	Total Employee Relations		\$ -	\$ -	\$ 26,000	\$ 27,000
4895	Miscellaneous					
	Quarterly Employee Meeting		\$ 3,600	\$ 2,000	\$ -	\$ -
	Employee Awards Dinner		9,000	9,000	-	-
	Total Miscellaneous		\$ 12,600	\$ 11,000	\$ -	\$ -

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Division Department	11 5044		General & Administrative Information Technology				2021 Budget	Change from Last Audited FS
	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected			
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Employee Benefits	-	-	-	-	-	-		0.0%
Outside Services/Contractual	(238,220)	(234,408)	(310,400)	(163,143)	(244,714)	(342,080)		45.9%
Utilities	(2,500)	(3,241)	(9,600)	-	-	(30,660)		845.9%
Other Operating Expenses	(28,700)	(17,219)	(26,550)	(19,360)	(29,040)	(22,000)		27.8%
Administration-Buildings-Fleet	-	-	-	-	-	-		0.0%
Internal Expense	-	-	-	-	-	-		0.0%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (269,420)	\$ (254,868)	\$ (346,550)	\$ (182,502)	\$ (273,754)	\$ (394,740)		54.9%
Operating Contribution	\$ (269,420)	\$ (254,868)	\$ (346,550)	\$ (182,502)	\$ (273,754)	\$ (394,740)		54.9%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (269,420)	\$ (254,868)	\$ (346,550)	\$ (182,502)	\$ (273,754)	\$ (394,740)		54.9%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%
Grant Revenue	-	-	-	-	-	-		0.0%
Interest	-	-	-	-	-	-		0.0%
Other Non-Op Revenue	-	-	-	-	-	-		0.0%
Capital Contribution	-	-	-	-	-	-		0.0%
Other Non-Op Expenses	-	-	-	-	-	-		0.0%
Income(Loss)	\$ (269,420)	\$ (254,868)	\$ (346,550)	\$ (182,502)	\$ (273,754)	\$ (394,740)		54.9%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ (269,420)	\$ (254,868)	\$ (346,550)	\$ (182,502)	\$ (273,754)	\$ (394,740)		54.9%

Division		11		General & Administrative						
Department		5044		Information Technology						
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line		
11-5044-4435	Software Licenses/Maintenance	\$ 27,400	\$ 21,267	\$ 94,600	\$ 29,013	\$ 43,520	\$ 119,080	Outside Services/Contractual		
11-5044-4465	Contractual Services	210,820	213,141	215,800	134,129	201,194	223,000	Outside Services/Contractual		
11-5044-4535	Cable	2,500	3,241	9,600	-	-	26,400	Utilities		
11-5044-4540	Telephone	-	-	-	-	-	4,260	Utilities		
11-5044-4610	Operating Supplies	6,000	1,308	2,950	-	-	750	Other Operating Expenses		
11-5044-4640	Equipment	22,500	15,781	21,500	19,230	28,845	17,000	Other Operating Expenses		
11-5044-4835	Rents & Leases	-	-	-	-	-	3,500	Other Operating Expenses		
11-5044-4855	Education & Training	-	-	1,600	-	-	-	Other Operating Expenses		
11-5044-4880	Memberships	200	130	500	130	195	750	Other Operating Expenses		
Total		\$ 269,420	\$ 254,868	\$ 346,550	\$ 182,502	\$ 273,754	\$ 394,740			

Division	11	General & Administrative	2018	2019	2020	2021	
Department	5044	Information Technology	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4435	Software Licenses/Maintenance						
	North Tahoe Event Center - Anti-virus Software		\$ 2,700	\$ 2,700	\$ 3,000	\$ -	
	Document Management System		-	-	4,500	4,500	
	Asset Management System		-	-	5,000	30,000	
	Meeting Recording Software		-	-	11,000	-	
	Accounting & Billing Software		-	-	25,000	20,000	
	AutoCAD Annual Maintenance		-	-	-	3,700	Moved from Engineering
	Geographic Interface System (GIS)		-	-	-	4,500	Moved from Engineering
	Webcam at NTEC		-	-	-	2,400	
	Trimble Licensing		-	-	-	240	
	Board Meeting Video Recording Software		-	-	-	5,000	
	Firewall Licenses		-	-	-	480	
	Email Security		-	2,200	-	-	
	Alloy Navigator Annual Maintenance		550	-	-	-	
	Sonicwall Annual Maintenance Contract		750	750	-	-	
	SPAM filter		1,000	1,000	5,200	-	
	Microsoft Licenses		20,000	20,000	40,000	45,000	
	Microsoft Server Licensing		-	-	-	1,000	
	Microsoft Mobile Deice Connectivity		-	-	-	1,260	
	Ruckus Wi-Fi Annual Maintenance (TTG)		219	-	-	-	
	Adobe CLP Licenses		750	750	900	1,000	
	Other		500	-	-	-	
	Total Software Licenses/Maintenance		\$ 26,469	\$ 27,400	\$ 94,600	\$ 119,080	
4465	Contractual Services						
	IT Services (Professional)		\$ 110,000	\$ 130,000	\$ 105,600	\$ 102,000	
	IT Services Support		30,000	30,000	66,000	62,400	
	Software Development Services		-	9,000	-	-	
	Website Security Updates and Maintenance		2,720	2,720	-	-	
	Phone System Support & Annual Maintenance		2,800	2,900	3,000	-	
	System and Technology Plan		15,000	-	-	-	
	Alarm Monitoring - Base		-	-	-	400	
	Asset Management System Support		-	35,000	40,000	58,200	
	Web cam package at NTEC split with Recreation		1,200	1,200	1,200	-	Moved from service to licenses
	Total Contractual Services		\$ 161,720	\$ 210,820	\$ 215,800	\$ 223,000	
4640	Equipment						
	Computer/Hardware Replacement		\$ 18,000	\$ 20,000	\$ 21,000	\$ 12,500	
	District Network UPS and Switch Consolidation		5,000	-	-	-	
	Radio Replacements (2) and Batteries (10) + Radios for New Vehicles		2,500	2,500	-	2,000	
	Wall Mounted Screen		-	-	500	2,500	
	Total Equipment		\$ 25,500	\$ 22,500	\$ 21,500	\$ 17,000	

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Division Department	21 1800		Sewer Base Facilities Maintenance				2021 Budget	Change from Last Audited FS
	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected			
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Employee Benefits	-	-	-	-	-	-	-	0.0%
Outside Services/Contractual	-	(15,776)	-	-	-	-	(400)	-97.5%
Utilities	(61,000)	(53,755)	(53,950)	(34,801)	(52,201)	(54,380)	(54,380)	1.2%
Other Operating Expenses	(49,500)	(15,518)	-	(50)	(75)	(1,200)	(1,200)	-92.3%
Administration-Buildings-Fleet	-	-	-	-	-	-	-	0.0%
Internal Expense	(9,000)	(6,561)	(7,680)	(4,151)	(6,227)	(8,400)	(8,400)	28.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (119,500)	\$ (91,610)	\$ (61,630)	\$ (39,002)	\$ (58,503)	\$ (64,380)	\$ (64,380)	-29.7%
Operating Contribution	\$ (119,500)	\$ (91,610)	\$ (61,630)	\$ (39,002)	\$ (58,503)	\$ (64,380)	\$ (64,380)	-29.7%
Allocation of Base	-	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (119,500)	\$ (91,610)	\$ (61,630)	\$ (39,002)	\$ (58,503)	\$ (64,380)	\$ (64,380)	-29.7%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (119,500)	\$ (91,610)	\$ (61,630)	\$ (39,002)	\$ (58,503)	\$ (64,380)	\$ (64,380)	-29.7%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	-	0.0%
Balance	\$ (119,500)	\$ (91,610)	\$ (61,630)	\$ (39,002)	\$ (58,503)	\$ (64,380)	\$ (64,380)	-29.7%

Division		21	Sewer									
Department		1800	Base Facilities Maintenance									
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line				
21-1800-4465	Contractual Services	\$ -	\$ 15,776	\$ -	\$ -	\$ -	\$ -	400	Outside Services/Contractual			
21-1800-4510	Natural Gas	18,000	14,966	14,120	8,020	12,030	13,180	Utilities				
21-1800-4515	Electricity	28,000	24,232	25,718	15,897	23,845	26,200	Utilities				
21-1800-4530	T.T.S.A.	4,000	4,042	4,200	4,042	6,063	4,200	Utilities				
21-1800-4545	Disposal	11,000	10,515	9,912	6,842	10,263	10,800	Utilities				
21-1800-4610	Operating Supplies	-	172	-	50	75	1,200	Other Operating Expenses				
21-1800-4820	Fees and Permits	-	-	-	-	-	-	Other Operating Expenses				
21-1800-4835	Rents & Leases	-	-	-	-	-	-	Other Operating Expenses				
21-1800-4740	Repair & Maintenance - Other	20,000	-	-	-	-	-	Other Operating Expenses				
21-1800-4710	Repair & Maintenance - Buildings	29,500	15,345	-	-	-	-	Other Operating Expenses				
21-1800-4520	Water	6,500	4,182	4,200	2,445	3,667	3,600	Internal Expense				
21-1800-4525	Sewer	2,500	2,378	3,480	1,707	2,560	4,800	Internal Expense				
21-1800-4711	Repair & Maintenance - Buildings	-	-	-	-	-	-	Allocation of Base				
Total		\$ 119,500	\$ 91,610	\$ 61,630	\$ 39,002	\$ 58,503	\$ 64,380					

YTD as of February 29, 2020



Division	43	Base						
Department	1800	Base Facilities Maintenance						
Income Statement	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (21,182)	\$ (34,052)	\$ (57,053)	\$ (39,895)	\$ (59,842)	\$ (63,377)	86.1%	
Employee Benefits	(8,055)	(14,696)	(32,094)	(19,003)	(28,504)	(33,792)	129.9%	
Outside Services/Contractual	(28,000)	(33,723)	(27,250)	(18,101)	(27,152)	(24,720)	-26.7%	
Utilities	(11,000)	-	(2,400)	(264)	(396)	(420)	0.0%	
Other Operating Expenses	(7,750)	(20,828)	(34,200)	(9,764)	(14,646)	(8,500)	-59.2%	
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	(108,650)	(0)	-	-	-	-	-100.0%	
Total Operating Expense	\$ (184,637)	\$ (103,300)	\$ (152,996)	\$ (87,027)	\$ (130,540)	\$ (130,809)	26.6%	
Operating Contribution	\$ (184,637)	\$ (103,300)	\$ (152,996)	\$ (87,027)	\$ (130,540)	\$ (130,809)	26.6%	
Allocation of Base	184,637	150,898	-	(129)	(194)	-	-100.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ -	\$ 47,598	\$ (152,996)	\$ (87,156)	\$ (130,734)	\$ (130,809)	-374.8%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	21,934	32,900	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ -	\$ 47,598	\$ (152,996)	\$ (65,222)	\$ (97,833)	\$ (130,809)	-374.8%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ -	\$ 47,598	\$ (152,996)	\$ (65,222)	\$ (97,833)	\$ (130,809)	-374.8%	

Division		43		Base								
Department		1800		Base Facilities Maintenance								
Account Number	Description	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget	IS Line				
43-1800-4110	Salaries & Wage - Regular Full	\$ 10,682	\$ 22,347	\$ 57,053	\$ 30,024	\$ 45,036	\$ 63,377	Salaries and Wages				
43-1800-4115	Salaries & Wage - Temp	10,500	10,541	-	5,216	7,823	-	Salaries and Wages				
43-1800-4100	Accrued Payroll Expense	-	128	-	415	623	-	Salaries and Wages				
43-1800-4120	Sick/Personal	-	110	-	845	1,267	-	Salaries and Wages				
43-1800-4125	Vacation Time	-	316	-	922	1,383	-	Salaries and Wages				
43-1800-4127	Holiday Pay	-	460	-	1,799	2,699	-	Salaries and Wages				
43-1800-4130	Administrative Leave	-	91	-	675	1,012	-	Salaries and Wages				
43-1800-4145	Overtime	-	60	-	-	-	-	Salaries and Wages				
43-1800-4200	F.I.C.A.	1,620	2,575	4,365	3,020	4,530	4,848	Employee Benefits				
43-1800-4300	Accrued Benefit Expense	-	74	-	(14)	(21)	-	Employee Benefits				
43-1800-4305	Allocated Benefit	-	-	16,683	11,665	17,498	17,448	Employee Benefits				
43-1800-4310	Medical Insurance	2,659	6,555	-	-	-	-	Employee Benefits				
43-1800-4325	Life Insurance	24	-	-	-	-	-	Employee Benefits				
43-1800-4333	HRA Funding	158	444	-	-	-	-	Employee Benefits				
43-1800-4336	Long-Term Disability	127	-	-	-	-	-	Employee Benefits				
43-1800-4345	Workers' Comp Insurance	1,608	2,236	5,648	953	1,429	4,998	Employee Benefits				
43-1800-4356	CalPERS	1,671	2,527	5,087	3,170	4,754	6,126	Employee Benefits				
43-1800-4368	Unemployment Insurance	185	279	253	204	306	365	Employee Benefits				
43-1800-4369	Employment Training Tax	2	6	57	5	7	6	Employee Benefits				
43-1800-4465	Contractual Services	28,000	33,091	27,250	18,101	27,152	24,720	Outside Services/Contractual				
43-1800-4435	Software Licenses/Maintenance	-	632	-	-	-	-	Outside Services/Contractual				
43-1800-4540	Telephone	11,000	-	2,400	264	396	420	Utilities				
43-1800-4710	Repair & Maintenance - Buildings	-	19,076	31,800	8,951	13,426	7,500	Other Operating Expenses				
43-1800-4610	Operating Supplies	7,000	1,594	2,400	813	1,220	1,000	Other Operating Expenses				
43-1800-4640	Equipment	750	158	-	-	-	-	Other Operating Expenses				
43-1800-5600	Depreciation Expense	108,650	-	-	-	-	-	Depreciation				
43-1800-3950	Miscellaneous Revenue	-	-	-	(21,934)	(32,900)	-	Other Non-Op Revenue				
43-1800-6010	Base Allocation	(184,637)	(150,898)	-	129	194	-	Allocation of Base				
Total		\$ -	\$ (47,598)	\$ 152,996	\$ 65,222	\$ 97,833	\$ 130,809					

Division	43	Base	2018	2019	2020	2021
Department	1800	Base Facilities Maintenance	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Linens and Mats		\$ 9,000	\$ 9,000	\$ 2,400	\$ 1,320
	Snow Removal		15,500	15,600	16,500	15,200
	Pest Control		-	-	-	1,200
	Fire Extinguishers		300	400	-	-
	Alarm Service		-	-	1,500	400
	Heat Ventilation Air Conditioning Maintenance		-	-	1,800	1,000
	Mid-Year Budget Adjustment		16,000	-	-	-
	Alarm & Sprinkler Maintenance		-	1,200	3,000	3,500
	Elevator Maintenance		-	1,800	2,050	2,100
	Total Contractual Services		\$ 40,800	\$ 28,000	\$ 27,250	\$ 24,720
4710	Repairs & Maintenance - Buildings					
	Base Facility Exterior		\$ -	\$ 9,000	\$ 1,800	\$ -
	HVAC Repairs/Improvement		-	12,000	30,000	7,500
	Total Repairs & Maintenance - Buildings		\$ -	\$ 21,000	\$ 31,800	\$ 7,500

SEWER

Description	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	Total Budget
Easement Clearing (location TBD)*	\$ 85,000		\$ 100,000			\$ 185,000
NaOCl Tanks: National & Carnelian	\$ 100,000					\$ 100,000
CCTV: Camera (New 4")	\$ 100,000					\$ 100,000
N-1 Station Rehabilitation*	\$ 1,110,000					\$ 1,110,000
National Ave Pump Station Rehabilitation*	\$ 1,500,000	\$ 1,500,000				\$ 3,000,000
Lower Lateral Replacement		\$ 150,000		\$ 150,000		\$ 300,000
Force main Inspection/Analysis			\$ 100,000			\$ 100,000
Gravity Main Rehabilitation - CIPP Lining			\$ 450,000		\$ 450,000	\$ 900,000
C-1 Station Replacement/Relocation			\$ 600,000	\$ 500,000		\$ 1,100,000
D-3 Station Rehabilitation				\$ 500,000		\$ 500,000
N-2 Station Rehabilitation				\$ 500,000		\$ 500,000
S-3 Electrical Improvements					\$ 100,000	\$ 100,000
S-1 Station Rehabilitation					\$ 500,000	\$ 500,000
S-2 Station Rehabilitation					\$ 500,000	\$ 500,000
						\$ -
	\$ 2,895,000	\$ 1,650,000	\$ 1,250,000	\$ 1,650,000	\$ 1,550,000	\$ 8,995,000
Cost of Service Model	\$ 1,381,000	\$ 1,422,000	\$ 1,463,000	\$ 1,506,000	\$ 1,551,000	\$ 7,323,000

WATER

Description	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	Total Budget
NAWTP 4TU and 5TU Booster Pump Rebuilds	\$ 10,000					\$ 10,000
Chlorine Analyzer (2)	\$ 12,000					\$ 12,000
Tank Mixers	\$ 20,000					\$ 20,000
Kingswood West Booster Cannon Plug & SCADA Antenna	\$ 30,000					\$ 30,000
Carnelian Well Chlorine Conversion	\$ 50,000	\$ 100,000				\$ 150,000
Water model & implementation (GIS based)	\$ 50,000					\$ 50,000
Kings Beach 500 Fence	\$ 60,000					\$ 60,000
Fire Hydrant Replacements (40)	\$ 130,000					\$ 130,000
Zone 2 Tank Watermain Loop	\$ 225,000					\$ 225,000
Kingswood West Tank Rehabilitation	\$ 290,000					\$ 290,000
Kingswood West Tank SCADA Hub Replacement	\$ 250,000					\$ 250,000
NAWTP SCADA improvements - phase 3*	\$ 240,000					\$ 240,000
Zone 2 to Zone 1 PRV		\$ 60,000				\$ 60,000
Carnelian to Watson Creek Water Main*		\$ 750,000	\$ 750,000			\$ 1,500,000
Lake Forest No 3 Water Main*		\$ 750,000	\$ 750,000			\$ 1,500,000
Speckled Services & Northside Main Abandonment			\$ 300,000			\$ 300,000
Golden Water Main				\$ 600,000	\$ 650,000	\$ 1,250,000
Secline, Golden (West), Rainbow (West) Water Main				\$ 600,000	\$ 650,000	\$ 1,250,000
						\$ -
	\$ 1,367,000	\$ 1,660,000	\$ 1,800,000	\$ 1,200,000	\$ 1,300,000	\$ 7,327,000
Cost of Service Model	\$ 1,317,000	\$ 1,353,000	\$ 1,391,000	\$ 1,429,000	\$ 1,469,000	\$ 6,959,000

RECREATION & PARKS

Description	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	Total Budget
Joint Needs Analysis - NTPUD/TCPUD Phase I	\$ 12,500					\$ 12,500
NTEC - Tree Lighting Replacement	\$ 15,000					\$ 15,000
Joint Needs Analysis - NTPUD/TCPUD Phase II	\$ 25,000	\$ 50,000				\$ 75,000
NTEC - FFE Upgrades*	\$ 26,000	\$ 75,000			\$ 20,000	\$ 121,000
Fuels Reduction Project*	\$ 38,000					\$ 38,000
NTEC - Paint/Stain (Exterior)*	\$ 50,000					\$ 50,000
Wayfinding Sign*	\$ 55,000					\$ 55,000
Wayfinding and Destination Signage Project*	\$ 70,000					\$ 70,000
North Tahoe Event Center Architectural Planning Study*	\$ 70,000					\$ 70,000
Replace Synthetic Turf and Drainage Improvements - Field #4	\$ 450,000	\$ 1,125,400				\$ 1,575,400
Bulkhead Repairs - TVRA		\$ 10,000	\$ 75,000			\$ 85,000
Dredging - TVRA		\$ 35,000	\$ 300,000			\$ 335,000
NTEC - AV Improvements and Board Room Setup		\$ 70,000				\$ 70,000
Asphalt Trail, Tennis Courts to Tahoe Treetop		\$ 125,500				\$ 125,500
Equipment Cover (lean-to) - at Parks Shop			\$ 45,000			\$ 45,000
Picnic Pavilion - at Playground			\$ 70,000			\$ 70,000
Tennis/Pickleball Court Reconstruction			\$ 300,000	\$ 662,000		\$ 962,000
ADA/Parking Improvements at Field #5					\$ 100,000	\$ 100,000
Regional Park Bocce Ball Courts					\$ 150,000	\$ 150,000
Asphalt Repair - Parking lots & Pine Drop Trail					\$ 225,000	\$ 225,000
Rebuild Regional Park Stairways					\$ 250,000	\$ 250,000
						\$ -
	\$ 811,500	\$ 1,490,900	\$ 790,000	\$ 662,000	\$ 745,000	\$ 4,499,400
Cost of Service Model	\$ 615,000	\$ 630,000	\$ 646,000	\$ 662,000	\$ 678,000	\$ 3,231,000

BASE

Description	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	Total Budget
Keyless entry door system (All base facilities)*	\$ 15,000					\$ 15,000
Yard Storage Racks	\$ 15,000					\$ 15,000
Master Plan: Yard layout	\$ 50,000					\$ 50,000
Shop & Annex Generator Power Supply*	\$ 230,000					\$ 230,000
						\$ -
	\$ 310,000	\$ -	\$ -	\$ -	\$ -	\$ 310,000
Cost of Service Model	\$ 66,000	\$ 67,000	\$ 69,000	\$ 70,000	\$ -	\$ 272,000

GENERAL & ADMINISTRATIVE

Description	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	Total Budget
Software - Contract Mgt	\$ 12,500					\$ 12,500
Engineering Office Reconfiguration	\$ 15,000					\$ 15,000
Ergonomic Furniture System*	\$ 25,000					\$ 25,000
Software - Meeting Agenda-Recording	\$ 15,000					\$ 15,000
Computer Replacement - Update	\$ 15,000		\$ 15,000		\$ 50,000	\$ 80,000
						\$ -
	\$ 82,500	\$ -	\$ 15,000	\$ -	\$ 50,000	\$ 147,500

FLEET

Description	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	Total Budget
Truck: 1 1/2 ton w/crane & flatbed for maint.	\$ 125,000					\$ 125,000
Heavy Equipment: Backhoe	\$ 145,000					\$ 145,000
Mechanical Garage Tools Sets	\$ 15,900					\$ 15,900
Chicago Pneumatic 15HP Rotary Screw Compressor	\$ 7,500					\$ 7,500
Air Rotary Hammer Drill	\$ 7,500					\$ 7,500
Truck: 1 1/2 ton w/flatbed for maint.			\$ 100,000			\$ 100,000
Loader				\$ 275,000		\$ 275,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra					\$ 44,000	\$ 44,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra					\$ 44,000	\$ 44,000
6" Godwin 800 GPM Mobile Pump*	\$ 38,000					\$ 38,000
8" Godwin 1800 GPM Mobile Pump*	\$ 67,000					\$ 67,000
Portable Generator Replacement I		\$ 75,000				\$ 75,000
Portable Generator Replacement II		\$ 75,000				\$ 75,000
						\$ -
	\$ 405,900	\$ 150,000	\$ 100,000	\$ 275,000	\$ 88,000	\$ 1,018,900
Cost of Service Model	\$ 174,000	\$ 175,000	\$ 177,000	\$ 178,000	\$ 180,000	\$ 884,000

Budget Assumptions

- ▶ Revenue
 - Inclusion of Cost of Service Study Revenue Projections
 - ❖ Water & Sewer Charge Structure Change July 1, 2020
 - CFD increase 2%
 - Property Tax Increase 2%
- ▶ Expense
 - Increase of One Full Time Equivalent Employee
 - CPI 2.0% as per MOU measurement
 - Total Medical Benefit Increase of 5.1%
 - Worker's Compensation Decrease (15.4%)
 - Tax and Regulatory Payments No Change
 - No New Debt Issued
 - Depreciation Increase Due to Reinvestment in Systems
 - CalPERS Contribution Rate Increase 2020 Wt Avg 8.92% – 2021 9.67%

Risk Factors & Contingency Plans

- ▶ COVID-19 Impacts to District Operational Capabilities and Staffing
- ▶ Tax Revenue Decrease – Ensure one year of tax cash to provide time for 218 process
- ▶ Tax Receipts delayed due to COVID-19
- ▶ Utility Revenues delayed due to COVID-19
- ▶ COVID-19 Impact on Parks & Event Center Revenue
 - Recovery of economy driven risk
- ▶ RDA – Budget minimal level
- ▶ Rate Relief Credit Program spend down timeline
- ▶ Human Resource support need
- ▶ Depreciation Assumptions – Refine reconciliation & recognition process, adjust long term capital plan
- ▶ Ongoing Sewer & Water operational risks

Position	Schedule	11-1110	11-1130	11-1200	11-5040	14-2400	21-2110	21-2120	21-2130	21-2190	21-5030	31-2105	31-2120	31-2130	31-2190	31-5030	43-1800	43-4300	43-4310	43-4330	43-4340	43-4370	43-4600	51-5100	Total	FTE	
GIS & SCADA SYSTEMS ENGINEER	80	Full Time	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
CONTROLLER	80	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
DIRECTOR	NA	Full Time	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DIRECTOR	NA	Full Time	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TECHNOLOGY & PUBLIC INFORMAT	80	Full Time	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
DIRECTOR	NA	Full Time	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ACCOUNTING TECH II	80	Full Time	-	-	520	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	520	0.25	
CONTRACTS & PLANNING COORD.	80	Full Time	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
GENERAL MANAGER/CEO	80	Full Time	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
HUMAN RESOURCES MANAGER	9/80	Full Time	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
ADMINISTRATIVE LIAISON/BOARD	80	Full Time	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
CUSTOMER SERVICE REP II	80	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
DIRECTOR	NA	Full Time	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ENGINEERING & OPERATIONS MAN	80	Full Time	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
CUSTOMER SERVICE REP II	80	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
DIRECTOR	NA	Full Time	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GL ACCOUNTANT	80	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
ENGINEERING MANAGER	80	Full Time	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
CHIEF FINANCIAL OFFICER	80	Full Time	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
CUSTOMER SERVICE TEAM LEAD	80	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
MAINTENANCE TECH II	80	Full Time	-	-	-	-	21	-	-	-	701	-	160	281	200	557	-	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE TECH I	80	Full Time	-	-	-	-	21	-	-	-	1,560	-	160	40	100	-	-	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	9/80	Full Time	-	-	-	-	21	10	701	260	10	318	-	468	-	10	281	-	-	-	-	-	-	-	-	2,080	1.00
EQUIPMENT OPERATOR II	9/80	Full Time	-	-	-	-	21	10	701	260	10	318	-	468	-	10	281	-	-	-	-	-	-	-	-	2,080	1.00
CCTV & HYDRO-FLUSH CREW CHIEF	9/80	Full Time	-	-	-	-	21	10	940	200	10	300	-	300	29	10	260	-	-	-	-	-	-	-	-	2,080	1.00
OPERATIONS COORDINATOR	9/80	Full Time	-	-	-	-	-	-	-	-	1,040	-	-	-	-	1,040	-	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	9/80	Full Time	-	-	-	-	21	10	701	260	10	318	-	468	-	10	281	-	-	-	-	-	-	-	-	2,080	1.00
UTILITY OPS CREW CHIEF	9/80	Full Time	-	-	-	-	21	10	759	260	10	300	-	399	60	-	260	-	-	-	-	-	-	-	-	2,080	1.00
UTILITY OPERATIONS MANAGER	9/80	Full Time	-	-	-	-	312	-	-	-	884	-	-	-	-	884	-	-	-	-	-	-	-	-	-	2,080	1.00
FLEET COORD/EQUIP MECH	9/80	Full Time	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
WATER QUALITY CONTROL TECHNI	9/80	Full Time	-	-	-	-	21	10	80	20	10	307	-	1,300	40	10	281	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE TECH I	80	Full Time	-	-	-	-	21	-	-	260	-	160	759	300	420	-	160	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER II	9/80	Full Time	-	-	-	-	21	10	701	260	100	320	-	289	29	89	260	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER II	9/80	Full Time	-	-	-	-	21	-	-	260	-	160	759	300	420	-	160	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	9/80	Full Time	-	-	-	-	21	10	701	260	10	318	-	439	29	10	281	-	-	-	-	-	-	-	-	2,080	1.00
UTILITY OPERATIONS SUPERVISOR	9/80	Full Time	-	-	-	-	154	-	-	-	963	-	-	-	-	963	-	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE TECH III	80	Full Time	-	-	-	-	21	-	-	260	-	160	759	300	420	-	160	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER II	9/80	Full Time	-	-	-	-	21	10	701	260	10	318	-	439	29	10	281	-	-	-	-	-	-	-	-	2,080	1.00
UTILITY OPS CREW CHIEF	9/80	Full Time	-	-	-	-	21	10	759	260	10	300	-	399	60	-	260	-	-	-	-	-	-	-	-	2,080	1.00
MAINT TECHNICIAN CREW CHIEF	80	Full Time	-	-	-	-	21	-	-	200	-	160	901	300	339	-	160	-	-	-	-	-	-	-	-	2,080	1.00
LEAD WATER QUALITY CONTROL TI	9/80	Full Time	-	-	-	-	21	-	40	10	171	-	1,658	10	-	171	-	-	-	-	-	-	-	-	-	2,080	1.00
EQUIPMENT OPERATOR II	9/80	Full Time	-	-	-	-	21	10	701	260	10	318	-	439	29	10	281	-	-	-	-	-	-	-	-	2,080	1.00
EVENT CENTER MANAGER	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	2,080	1.00	
PARK/FACILITY MAINT WKR II	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400	1,100	30	40	400	80	30	2,080	2,080	1.00	
SEASONAL	40	Part Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	250	-	-	-	-	-	1,250	0.60	
PARK/FACILITY MAINT WKR II	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	1,350	20	20	260	200	30	2,080	2,080	1.00	
ADMINISTRATIVE MANAGER	9/80	Full Time	-	-	-	580	-	-	-	-	-	-	-	-	-	-	750	200	100	-	100	-	350	2,080	2,080	1.00	
LEAD PARKS FACILITIES BEACH MAI	4/80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	1,520	10	10	140	200	-	2,080	2,080	1.00	
P&F MAINT WORKER I NEW MEMB	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	2,080	2,080	1.00	
P&F MAINT WORKER I NEW MEMB	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	2,080	2,080	1.00	
LEAD PARKS FACILITIES BEACH MAI	4/80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	1,150	90	90	270	280	-	2,080	2,080	1.00	
NTEC Seasonal	0	Part Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000	0.96	
P&R Coordinator	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	640	-	-	-	-	150	250	1,040	0.50	
R&P Seasonal	0	Part Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,400	-	-	1,500	-	2,900	1.39	
Ops Seasonal	9/80	Part Time	-	-	-	-	-	600	-	-	20	-	400	-	-	20	-	-	-	-	-	-	-	-	1,040	0.50	
SENIOR CIVIL ENGINEER	80	Full Time	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
GL ACCOUNTANT	80	Full Time	-	-	1,680	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,680	0.81	
Budget		Total Hours	60	10,400	12,600	10,980	2,920	114	8,085	5,811	204	7,474	3,499	8,903	2,573	173	7,044	1,750	1,840	6,870	150	160	1,170	2,410	8,900	104,030	50.01
Budget		FTE	5	5.00	6.06	5.28	1.40	0.06	3.89	2.79	0.10	3.59	1.68	4.28	1.24	0.08</											

YTD as of February 29, 2020



Internal Revenue & Expense

Income Statement	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020 Projected	2021 Budget
Operations						
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Revenue	146,325	138,993	149,432	69,771	104,656	155,057
Total Operating Revenue	\$ 146,325	\$ 138,993	\$ 149,432	\$ 69,771	\$ 104,656	\$ 155,057
Cost of Sales Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Outside Services/Contractual	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
Administration-Buildings-Fleet	-	-	-	-	-	-
Internal Expense	(146,325)	(138,994)	(149,432)	(69,768)	(104,652)	(152,307)
Debt Service	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total Operating Expense	\$ (146,325)	\$ (138,994)	\$ (149,432)	\$ (69,768)	\$ (104,652)	\$ (152,307)
Operating Contribution	\$ -	\$ (0)	\$ -	\$ 3	\$ 4	\$ 2,750
Allocation of Base	-	-	-	-	-	-
Allocation of Fleet	-	-	-	-	-	-
Allocation of General & Administration	-	-	-	-	-	-
Operating Income(Loss)	\$ -	\$ (0)	\$ -	\$ 3	\$ 4	\$ 2,750
Non-Operations						
Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non-Op Expenses	-	-	-	-	-	-
Income(Loss)	\$ -	\$ (0)	\$ -	\$ 3	\$ 4	\$ 2,750
Additional Funding Sources						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
Balance	\$ -	\$ (0)	\$ -	\$ 3	\$ 4	\$ 2,750

Account Number	Description	2021 Budget	IS Line	Allocation	Basis Sewer	Basis Water	Basis Recreation & Parks	Allocation 21-5030-xxxx	Allocation 31-5030-xxxx	Allocation 43-4300-xxxx
	Fleet Allocation	(60,000)	Vac Truck Depreciation	Sewer/Water # Connections	4,733	3,310	-	35,308	24,692	-
	Fleet Allocation	(510,076)	Total Operating Expense	# Vehicles Utilized	35	34	14	215,092	208,947	86,037
	Total Allocations	\$ (570,076)						\$ 250,400	\$ 233,639	\$ 86,037

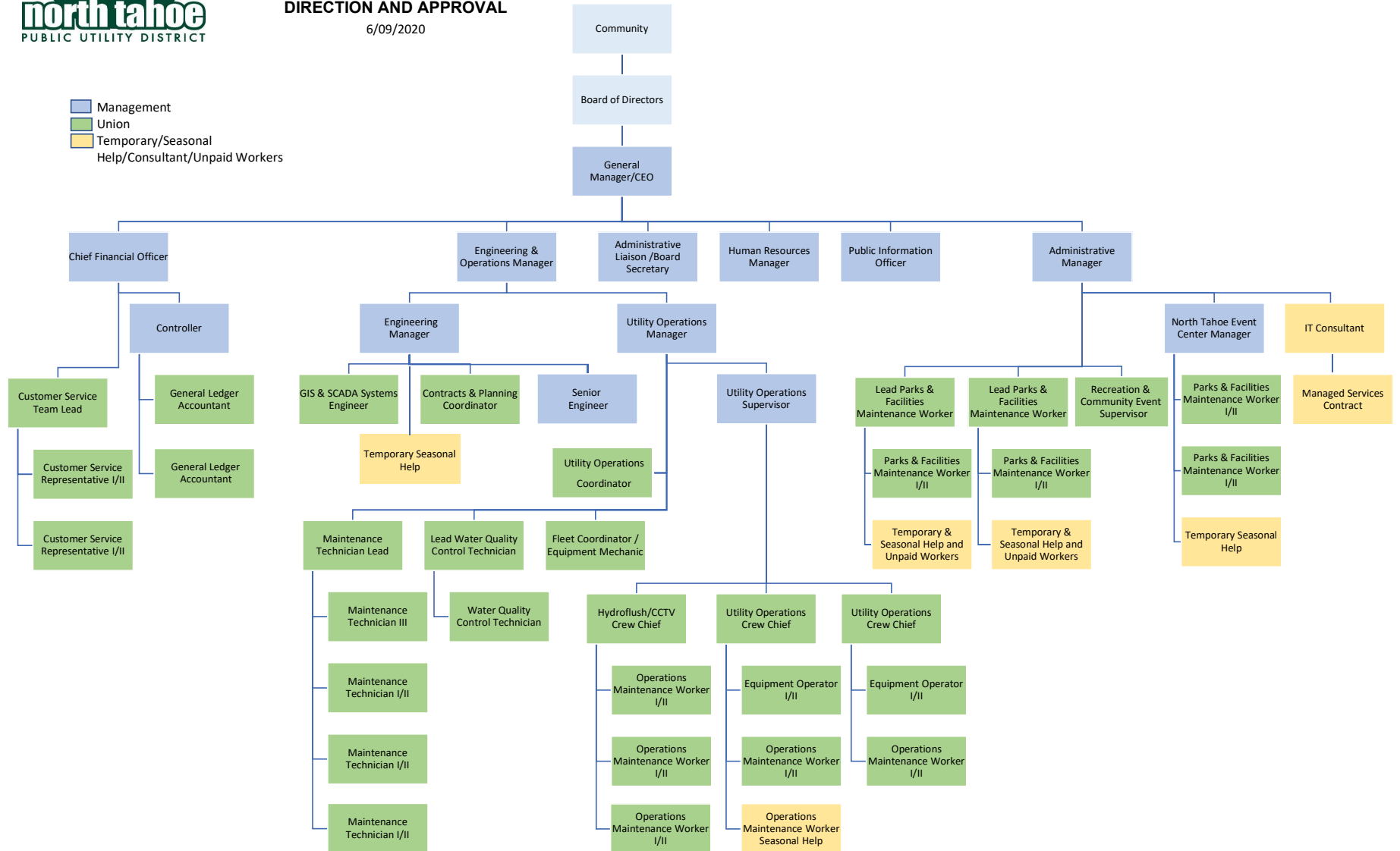


2020/2021 ORGANIZATIONAL CHART

SUBJECT TO BOARD OF DIRECTORS' DIRECTION AND APPROVAL

6/09/2020

- Management
- Union
- Temporary/Seasonal Help/Consultant/Unpaid Workers



NORTH TAHOE PUBLIC UTILITY DISTRICT STRATEGIC PLAN 2019-2022 (Adopted April 10, 2018 - Amended April 16, 2019)

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS	COMMENTS	STATUS DATE
1 PROVIDE QUALITY RECREATION, EVENT FACILITIES, AND ACTIVITIES	1.1 Establish sustainable funding sources for Recreation and Parks	a Evaluate Cost/benefit of hiring marketing manager as recommended two years ago	AM	Completed	Hired Event Center Manager in May 2019, implementing recommendations of AWG; working on long-term operating plan.	February 2020
		b Create sustainable models for facility repairs, maintenance, and replacement	AM	Ongoing	Building out models in Lucyty, adding NTEC maintenance to system.	February 2020
		c Utilize public/private partnerships when dollars cannot be budgeted	AM	Ongoing	Regularly monitoring funding agencies for possible grants; creating a selection of projects ready to bring forward as funding is available.	February 2020
		d Maximize benefits of Boys & Girls Club financial support	AM	Ongoing	Recreation and Community Event Supervisor will work with BGCNLT to increase effectiveness of District's financial support.	February 2020
		e Maximize revenues through concessionaires and independent contractors; Coordinate marketing with PIO	AM	Ongoing	Increasing social media posts through PIO, increased park use is being noted. Revised contracts implemented in 2019.	February 2020
		f Equate level of maintenance services with costs to provide and establish the highest standard of affordable service that can be sustained	AM	Ongoing	Inputting data into Lucyty to create the base information needed to generate reports necessary to be able to quantify level of service information.	February 2020
		g Identify strategy for Recreation solvency and complete first year objectives. Timeline to be determined.	AM	In Process	Fiscal Year 2019/20 established revised use of Property Tax and ensured sustainable support for Recreation. Financial performance within Recreation, including the NTEC, continues to be monitored.	February 2020
		h Systematically apply for TOT and Park Dedication Fees for projects in the NTPUD service areas	AM	Ongoing	Monitoring Placer County, TOT, and State Parks for grant opportunities. Have planned projects ready to move forward as funding becomes available.	February 2020
		i Evaluate maintenance and operation impacts of opportunities for acquisition of future park land	AM	In Process	Initial meetings with CTC, US Forest Service, Placer County have taken place. Timetable is being driven by the US Forest Service. CTC on-boarding new North Lake Tahoe lands manager that will support this effort from the CTC.	February 2020
		j Establish advisory working group to generate operational model recommendation for the NTEC	AM	Completed	Presented recommendation of the Advisory Working Group to the Board at their November 2018 meeting. Board accepted the report and directed staff to move forward on identifying plan to implement recommendations.	April 2019
		k Consider use of property tax to meet and/or bridge sustainability and maintenance standards	GM	In Process	Fiscal Year 2019/20 established revised use of Property Tax and ensured sustainable support for Recreation. Financial performance within Recreation, including the NTEC, continues to be monitored.	February 2020
	1.2 Utilize responses from needs assessment for funding programs, facilities, and services	a Review public input on desire for recreation programs	GM/CFO	Completed	Initial review of responses indicated public is not desirous of paying more for status quo of operations. Results did indicate a desire for trails in the Park and connecting to trails from outside the District.	April 2019
		b Consider subsidies for youth programs and fees charged for adult programs	AM	Ongoing	Annually evaluated during the budget process; benefits AYSO, Little League, and NTHS.	February 2020
	1.3 Update Recreation and Park Master Plan	a Work with Recreation and Parks Commission on development of priorities	AM	Ongoing	Initial study focused on high-priority needs; Synthetic Turf Field expansion, Tennis Court/Pickleball Courts, and accessible pathways. In discussion with TCPUD on a jointly executed Parks Assessment/Master Plan in Fiscal Year 2020/21.	February 2020
		b Analyze ownership and/or disposal of related facilities. Assess pros and cons of acquiring public owned vacant land	AM	Ongoing	Determined not feasible to dispose of the NTEC; staged initial meetings with CTC, US Forest Service, Placer County have taken place regarding lands surrounding the NTRP as well as management of beach properties. Long-range timetable due to dealing with Forest Service but discussions are being held regularly.	February 2020
		c Manage Board and Commission expectations to correct safety items first	AM	Ongoing	Identified three projects to address for safety concerns, Field #4 (synthetic turf), Tennis Courts, and Accessibility.	February 2020
	1.4 Maintain or Update Recreation Facilities	a Implement plan to address deferred maintenance of existing assets	AM	Ongoing	Identified three projects to address for safety concerns, Field #4 (synthetic turf), Tennis Courts, and Accessibility.	February 2020
		b Implement Capital Plan to Upgrade Recreation Assets	AM	Ongoing	Completed Multi-use trailhead Improvements, roof repairs and paint/flooring upgrades at NTEC. Planning study completed on three assets in need of repairs/expansion.	February 2020
2 MAINTAIN HIGHEST LEVEL OF SAFE SUSTAINABLE SEWER AND WATER SERVICE	2.1 Utilize Lucyty Asset Management Program	a Work with outside consultant to maximize procedures/processes to obtain full value of this program	UOM	Ongoing	Working with FastLane Tek on updating asset management program.	February 2020
		b Complete populating equipment assets	UOM	Ongoing	Progress in this effort continues and is ongoing.	February 2020
		c Complete inventory update	UOM	Ongoing	Progress in this effort continues and is ongoing.	February 2020

NORTH TAHOE PUBLIC UTILITY DISTRICT STRATEGIC PLAN 2019-2022 (Adopted April 10, 2018 - Amended April 16, 2019)							
STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS	COMMENTS	STATUS DATE	
2.2	Meet all regulatory and environmental standards	a Increase frequency of emergency response training to all operations staff including mutual aid	UOM	Ongoing	Emergency response drills and training twice a year. Local Utility Operations Managers meet quarterly and have reviewed the Mutual Aid equipment and contacts at the NTPUD.	February 2020	
		b State required reporting	UOM	Ongoing	Monthly and Annual Reporting is completed and filed on time.	February 2020	
		c Maintain state required permits	UOM & EOM	Ongoing	Monthly and Annual Reporting is completed and filed on time. Reporting on time has been maintained.	February 2020	
2.3	Compliance with State Water Use mandate of 20% by 2020	a Complete 2015 Urban Water Management Plan to ID Use Sectors	EOM	Completed	Urban Water Management Plan was adopted by Board on June 13, 2017.	April 2019	
		b Complete Annual Water Audit via "Water Loss Technical Assistance Program" State Training (required per SB555)	EOM & UOM	Ongoing	2018 Water Audit was submitted to State on September 26, 2019.	February 2020	
		c Develop Compliance Master Plan for implementation	EOM	Completed	20 X 2020 Compliance Plan was adopted by Board on May 8, 2018.	April 2019	
		d Coordinate with Public Information Officer on public outreach to assist in meeting these goals	EOM & PIO	Ongoing	Efforts with PIO continue with a current focus on Summer 2020 outreach. Targeted outreach is planned immediately ahead of irrigation season.	February 2020	
		e Implement and Follow Compliance Master Plan	EOM & UOM	Ongoing	Review Master Plan monthly to ensure all items and areas are occurring.	February 2020	
2.4	Ensure Capital Funding is Adequate to Sustain Systems: Sewer, Water, Base	a Identify Appropriate Annual Budget Amounts for: Sewer, Water, Base, Fleet.	EOM	Ongoing	High level review of amounts to sustain infrastructure performed with presentations to Board provided at 2 workshops: August 15, 2017 and November 14, 2017. Staff currently developing a more detailed analysis of: asset inventory, current age, expected life, anticipated replacement/rehabilitation costs, etc. to establish anticipated future costs in greater detail. Ongoing effort to populate asset information into CMMS to utilize this platform for analysis.	February 2020	
		b Assist in Cost of Service Study with timely data	EOM & UOM	Ongoing	Cost of Service Study is complete and Staff continues to provide input and supplies supporting documentation as requested during assessment of utility revenue performance and budgeting.	February 2020	
		c Complete Cost of Service Study Justification	GM	Completed	Board approval to execute Cost of Service Study professional services agreement with HDR was granted on April 10, 2018.	April 2019	
2.5	Prioritize Capital Projects using industry standards and field observations	a Compile all identified projects into one location	EOM	Completed	Provided in Capital Improvements Programming Guide, Appendix B.	April 2019	
		b Identify all Capital Drivers	EOM	Completed	Provided in Capital Improvements Programming Guide, Section 3 (with discussion and definition provided in Appendix C)	April 2019	
		c Develop Ranking and Prioritization System	EOM	Completed	Provided in Capital Improvements Programming Guide, Section 4 and 5.	April 2019	
		d Consider sewer infrastructure needs (Capital & Operations) as priority	EOM	Completed	As described in Capital Improvements Programming Guide, Section 4.2.1	April 2019	
		e Prioritize values at risk, i.e. sewer spills ahead of other needs	EOM	Completed	As described in Capital Improvements Programming Guide, Section 4.2.1	April 2019	
2.6	Maintain safe system uptime	a Meet Preventative Maintenance Goals per Sanitary Sewer Management Plan	EOM & UOM	Ongoing	Preventative Maintenance Goals as outlined in Sanitary Sewer Master Plan, Adopted by Board on October 8, 2013. Tracking and ensuring timely completion via asset management PM work order monitoring and aging. District is on track for meeting goals as solidified in 2013.	February 2020	
		b Review Preventative Maintenance Goals for all Water and Sewer Assets after full District rotation. Revise if warranted.	UOM	Ongoing	Three of the four year rotation has been completed as of end of 2019. Full completion is on track for the end of 2020.	February 2020	
		c Establish preventative maintenance goals that are achievable given current and proposed funding	UOM	Ongoing	Three of the four year rotation has been completed as of end of 2019. Full completion is on track for the end of 2020.	February 2020	
		d Schedule and Maintain repairs on all Water and Sewer Assets.	UOM	Ongoing	Based on the information from the first three years of preventative maintenance, repairs are being schedule and completed.	February 2020	
		e Evaluate emergency response effectiveness annually.	EOM & UOM	Ongoing	The scheduled weekly, monthly and annual preventative maintenance in Lucity is our first line of defense and the annual practice drills and training are in place.	February 2020	
		f Annual update of area resource guide	EOM	Ongoing	Information provided to Placer County for their compiled area resource guide when/as requested. District performs annual update to internal Sewer Emergency Response Plan.	February 2020	

NORTH TAHOE PUBLIC UTILITY DISTRICT STRATEGIC PLAN 2019-2022 (Adopted April 10, 2018 - Amended April 16, 2019)							
STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS	COMMENTS	STATUS DATE	
3 PROVIDE EXCEPTIONAL DISTRICT GOVERNANCE	3.1 Create timeline to review all ordinances	a Update Personnel Ordinance & create Personnel Policies Handbook	HRM	In Process	First Draft received from District legal counsel, Dan Coyle with DELFINO MADDEN O'MALLEY COYLE & KOEWLER, LLP and is currently under review by Staff. Completion date expected before fiscal year-end.	February 2020	
		b Critique District ordinances considering current State requirements and new litigation	MGMT TEAM	In Process	District Ordinance and Policy update professional services agreement with District Counsel BB&K awarded by Board on January 8, 2019. Completion expected early FY 2020/21.	February 2020	
	3.2 Budget Transparency	a Clearly identify methodologies for allocations and assumptions	CFO	Completed	Methodologies developed during course of FY 2018/19 budget process.	April 2019	
		b Ensure that annual budget is understandable to the public. Provide education to the public as needed.	CFO	Ongoing	Work with Finance Committee and Board during budget workshop to identify clear presentation opportunities. Present to Committees as appropriate.	February 2020	
		c Hold educational sessions with Board, Commission and Managers as needed	CFO	Ongoing	Completed as needed as topics are identified and requested by Directors, Management or Committee.	February 2020	
	Enhance engagement of Recreation and Parks Commission	3.3	a Clarify and confirm roles of Commissions and Committees as directed by the Board	GM & AM	Ongoing	Improved agenda format implemented, engaged Commission on capital project priorities, reviewed By-laws.	February 2020
	Celebrate District accomplishments.	3.4	a Submit annual report of District's accomplishments to Board, staff, and public including successes and lessons learned. Focus on value for taxes and fees used.	GM	In Process	Fiscal Year 2018/19 Annual Report mailed in April 2019. Fiscal Year 2019/20 report awaiting completion of Fiscal Audit.	February 2020
	Evaluate alternative service models including Joint Power Agreements, contracts, collaborating on shared services, etc.	3.5	a Consult with neighboring agencies at least annually	BOARD GM MGMT TEAM	Ongoing	Meetings between General Managers of neighboring agencies are held monthly. A number joint efforts have been launched to date including water rights analysis, legislative outreach, and Placer County building permit clean-up. TCPUD and NTPUD Staff are assessing a joint Parks Assessment/Recreation Master Plan effort for Fiscal Year 2020/21.	February 2020
	Obtain District Transparency Certificate of Excellence from Special District Leadership Foundation (SDLF)	3.6	a Adopt Board Policy Manual including all required policies reflecting new laws and/or legislation	PIO & ASL	In Process	Board awarded contract for policy updates at January 8, 2019 meeting. Once project completed District will submit for Transparency Certificate.	February 2020
		b Board to keep current status on Ethics, Sexual Harassment, and necessary filings (i.e. Form 700), and other required training	ASL	Ongoing	Currently the Board continues with its Ethics training requirement and required filings. Other training is being monitored for completion.	February 2020	
	Promote Board Member training	3.7	a Budget for training conferences	ASL	Ongoing	Sufficient funds for attendance at conferences, training or networking opportunities are placed in the budget annually for Board attendance.	February 2020
		b Educate Board regarding training opportunities in areas of interest	ASL	Ongoing	Establishment of the long range calendar in monthly Board packet will assist in keeping the Board up to date regarding training opportunities throughout the year.	February 2020	
	Monitor Federal, State, and Local legislation affecting the District's ability to complete Board directed strategic goals, i.e. TRPA, LRWQCD, Placer County	3.8	a Work with District Counsel, California Tahoe Alliance lobbyist, California Special Districts Association (CSDA) and Placer County.	MGMT TEAM	Ongoing	Legislative updates via CSDA and District Counsel BB&K continue. Work with Placer County as well as the California Tahoe Alliance continues. Increased legislative advocacy at the State and Federal levels will be assessed for Fiscal Year 2020/21.	February 2020
	Increase Public Outreach and Exposure	3.9	a Review Public Outreach Plan and update as necessary to address current needs and outreach priorities of the District.	PIO	Ongoing	Reviewed by Board at August 15, 2017 meeting. Updates and outreach efforts are ongoing.	February 2020
4 EMPOWER TRAINED PROFESSIONAL STAFF	4.1 Stabilize IT Functions	a Implement recommendations of IT Needs Assessment	AM	Ongoing	Utilizing Managed Services provider, available daily via phone/emails; continuing implementation of best practices. Educating staff in using helpdesk function to address IT needs. Updating software and hardware throughout the year; replaced District server.	February 2020	
		b Issue RFP for Managed Services and Help Desk functions for IT	AM	Completed	Issued Agreement in August 2018 for managed services.	April 2019	
		c Assess data silos, develop plan of action, and implement effort to integrate District databases as appropriate.	AM, EOM, UOM, & CFO	Initiated	Assessment effort underway.	February 2020	
	Provide Meaningful Employee Training Sessions/Meetings	4.2	a Provide diverse topics at each semi-annual meeting with an emphasis on safety; Consider rotation of spokespersons from each department	HRM	Ongoing	Continuous training provided through Special Districts Risk Management Authority (SDRMA) online training and employee development workshops with partnership CSDA. District provides monthly, semi-monthly, quarterly safety training through Safety Consultant. Team building exercises and targeted training provided at Semi-Annual Employee Meetings.	February 2020

NORTH TAHOE PUBLIC UTILITY DISTRICT STRATEGIC PLAN 2019-2022 (Adopted April 10, 2018 - Amended April 16, 2019)									
STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS	COMMENTS	STATUS DATE			
4.3	Update Performance Evaluation Process	a	Create and adopt annual General Manager Performance Evaluation form and process	HRM & GM	Completed	Rolled out new evaluation form for GM in 2017 and a new evaluation form for CFO in 2018.	April 2019		
		b	Implement Trakstar employee evaluation software	HRM	Completed	Rolled out June 2018 to all employees.	April 2019		
		c	Tie Core Values to performance evaluations	HRM	Completed	The Board's core values were included in the performance evaluation categories used to rate employee performance. There is a total of fifteen categories including ten core values plus five position specific categories.	April 2019		
		d	Provide training to managers and employees on use of Trakstar	HRM	Ongoing	Completed manager training with initial roll-out. Ongoing refresher training continues as required.	February 2020		
4.4	Monitor Organizational Chart	a	Take advantage of opportunities to address possible changes to the organization chart when employees move from the District's employment	GM	Ongoing	District evaluates organizational structure, staffing levels, and positions whenever a vacancy occurs.	February 2020		
4.5	Renew Memorandum of Understanding and Confirmation of Understanding	a	Assist Labor Negotiator	MGMT TEAM	Completed	Final MOU approved by Board of Directors in June 2019 and COU approved in October 2019.	February 2020		
4.6	Engage existing staff through career development and job enrichment	a	Establish baseline and current responsibilities	MGMT TEAM	In Process	As a result of the Classification and Compensation Study conducted in 2018, all active labor union job descriptions have been updated. Management job description were reviewed during the COU update. Classified job descriptions listed in the MOU that are not budgeted or being filled are being assessed and identified for update.	February 2020		
		b	Assess skill sets and work with employees to identify and implement cross-training opportunities	MGMT TEAM	Ongoing	With Trakstar software managers can assess skill sets and identify areas and goals for employee development and succession planning. Reviews occur annually as a component of the performance evaluation process.	February 2020		
		c	Enable staff to identify opportunities within their area of authority	MGMT TEAM	Ongoing	Trakstar software allows employee and manager comments at any time increasing communication and goal setting.	February 2020		
4.7	GIS/SCADA focus with access for all employees	a	Update district maps for easy access	EOM	Ongoing	Map connected to Lucity to allow full time access to current map. Map additions and refinements continue. Large progress recently made with population of water services. This work performed with summer intern labor. Population of asset information continues.	February 2020		
5	ENSURE FINANCIAL SUSTAINABILITY	5.1	Maintain stable and sustainable rates	a	Evaluate need for rate study.	CFO	Completed	Board approved Cost of Service Study professional service agreement with HDR on April 10, 2018.	April 2019
				b	Conduct external rate review with third party and staff input	CFO	Completed	Cost of Service Study process completed and recommendations approved by Board November 2019.	February 2020
				c	Internal analysis of costs, allocations and funding sources as recommended by third party	CFO	Completed	Received Board direction regarding funding and utilization of Property Tax during December 11, 2018 meeting.	April 2019
				d	Evaluate Debt versus Cash (Pay as you go)	GM & CFO	Ongoing	Evaluated on an ongoing basis in conjunction with Capital planning, management, budgeting and asset life analysis.	February 2020
				e	Make recommendation to Board and implement as Directed	GM & CFO	Ongoing	Recommendations to be brought forth as indicated by 5.1.d analysis.	February 2020
5.2	Ensure Timely availability of accurate information for decision-making	a	Establish reconciliation process and timelines.	CFO	Completed	Process developed and timelines identified. Work towards meeting timelines continues.	April 2019		
		b	Document month-end and year-end closeout procedures	CFO	Completed	Processes documented during course of 2017/18 Fiscal Year end and 2018/19 Fiscal Year begin.	April 2019		
		c	Assess accounting software capabilities, if adequate, develop implementation plan to maximize	CFO	In Process	Currently implementing vendor software optimization processes.	February 2020		
5.3	Ensure consistency of data and reporting	a	Work with other stakeholders to assess non-accounting software; identify and rectify redundancies	CFO	Completed	Identification of electronic timekeeping opportunity reducing the need for paper based time cards and time sheets with manual calculation. TimeClock project kicked-off as a result.	April 2019		
		b	Assess current processes; develop automation implementation plan	CFO	Completed	Completed initial assessment working with SpringBrook to identify best practices. Implementation of recommendations to be forthcoming upon conclusion of 5.2.c	April 2019		
5.4	Adopt and regularly review financial policies.	a	Establish review policy timelines	CFO	Completed	Policy approved by Board in July to be incorporated into BB&K full policy review	April 2019		
		b	Review and access needed updates and adequacy of financial policies	CFO	In Process	Participate and support Policy & Ordinance update project with BB&K. Sewer/Water Ordinance approved by Board November 2019. Policy review underway.	February 2020		

NORTH TAHOE PUBLIC UTILITY DISTRICT STRATEGIC PLAN 2019-2022 (Adopted April 10, 2018 - Amended April 16, 2019)

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS	COMMENTS	STATUS DATE			
	5.5	Monitor grant opportunities	a	Be aware of grants and/or other public/private opportunities available. Identify and research grant opportunities with Grant Coordination Committee for recommendations for available opportunities and planning needs to leverage or apply for funds	GM	Ongoing	District continues to identify, review, and pursue grants and other opportunities.	February 2020	
			b	Maximize grant funding by improving applications via increased District planning efforts, preliminary design, and District contributions. Ensure project applications align with grant priorities and scoring criteria.	GM & PIO	Ongoing	Staff grant team meeting regularly to identify grant funding opportunities to address District needs.	February 2020	
			c	Align grant pursuit with District Capital Improvement Plan	GM & PIO	Ongoing	District continues to identify, review, and pursue grant opportunities. Fiscal Year 2019/20 CAP grant application in alignment with this effort.	February 2020	
			d		GM & EOM	Ongoing	Fiscal Year 2019/20 CAP grant applications were in alignment with the District's 5-year CIP and incorporated the recommendations developed in the Regional Park Facilities Assessment document.	February 2020	
	5.6	Maintain reserves at desired level according to adopted policy.	a	Work with internal stakeholders to determine failure costs	CFO	Completed	Board approved Reserves Policy August 14, 2018.	April 2019	
			b	Ensure compliance with Proposition 218 for current or future rate structure	CFO	Ongoing	January 2020 rate increases in compliance during the course of current Cost of Service Study recommendation implementation. Continued focus and attention in future Cost Study results recommendations.	February 2020	
	5.7	Maintain regulatory compliance and continued funding levels	a	Continue collection of Federal and State mandate fees	CFO	Ongoing	Federal and State Mandate Fees updated January 2020.	February 2020	
			b	Forecast RDA funds, pass-through dollars, etc.	GM & CFO	Ongoing	Analyzed in conjunction with current Cost of Service Study.	February 2020	
			c	Prepare & Submit Annual CFD 94-1 Engineer's Report	EOM	Ongoing	Annual reports are due August 10th each year. 2019 CFD 94-1 was submitted on 7/17/2019.	February 2020	
			d	Review tiers as they pertain to legal requirements and water conservation	EOM & CFO	Completed	Cost of Service Study presentation to Board October 9, 2018.	April 2019	
	5.8	Develop tools to support ongoing financial performance and viability analyses	a	Develop long-term financial plan and projection including operations, capital requirements and funding forecast	CFO	Ongoing	Initial analysis of current state conducted during course Cost of Service Study. Further development to be initiated during course of current budget process.	February 2020	
			b	Conduct external benchmarking research	CFO	Ongoing	Initial research presented to Finance Committee June 2018. Goals to be developed by Management and continuously monitored for appropriateness.	February 2020	
			c	Develop and implement program that calls for review of prices of ongoing purchases	CFO	Completed	Identification of state programs and group purchasing lists to leverage when level of expenditure, timeliness, and occurrence is appropriate.	April 2019	
			d	Implement Maintenance Impact Fees in all concessionaire agreements; utilize revenue for deferred maintenance items and leverage in obtaining non-District funds	AM	Ongoing	All new Concessionaire agreements now contain a provision for collecting impact fees. Updating Recreation and Park policies to allocate collected impact fees for recreation and park maintenance items.	February 2020	
6	MAINTAIN OPERATIONAL EXCELLENCE	6.1	Forecast Capital Expenditures Accurately	a	Annually Review and update the Capital Improvement Plan	EOM & CFO	Ongoing	Initial analysis of current state conducted during course Cost of Service Study. Further development to be initiated upon conclusion of study. Engineering developing conditioned based asset inventory assessment to refine anticipated capital expenditure forecasting.	February 2020
				b	Recommend realistic schedules for work being accomplished in light of current/proposed System Replacement Rates	EOM & CFO	Ongoing	Management will be conducting an analysis of infrastructure for all Divisions, focusing on end of life cycle replacement of assets during budget cycle with identification of current funding need relative to proposed rates.	February 2020
				c	Ensure Timely delivery of Capital Projects, Assess internal vs. external resources necessary to accomplish scheduled completion	EOM	Ongoing	Projects are prioritized per goal 2.5, Project schedules determined through review of anticipated expense vs. adequate funds assessments per tactics 6.1 a & 6.1 b. Design delivery approach assessments for all projects are made to identify the most efficient path to completion (either internal or external design preparation) Utilization of external consultants has proven beneficial to ensure project delivery.	February 2020

NORTH TAHOE PUBLIC UTILITY DISTRICT STRATEGIC PLAN 2019-2022 (Adopted April 10, 2018 - Amended April 16, 2019)

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS	COMMENTS	STATUS DATE
6.2	Create Succession Plan	a Formulate succession plan strategy and how to implement plan including timeline	GM & MGMT TEAM	Ongoing	Succession plan analysis is ongoing relative to in-house talent growth and tracking via Trakstar software and the annual performance evaluation. Gap analysis is in process.	February 2020
		b Plan for new employees unable to afford to live in the Tahoe area. Research employee housing options, identify best practice strategies, and report to the Board with recommendations.	HRM & MGMT TEAM	Ongoing	Utilize results of Classification and Compensation study. Participate in Mountain Housing Council.	February 2020
		c Design Talent Review Plan	HRM & MGMT TEAM	Ongoing	Managers are able to track employee accomplishments and foster employee development using Trakstar.	February 2020
		d Develop and implement employee training, cross training and mentoring opportunities	HRM	Ongoing	Department Heads utilize Incentive Certification Program, education, and conferences for training opportunities.	February 2020
		e Work with Department Heads to develop plan ensuring outgoing job knowledge is documented	HRM	In Process	Documenting job knowledge is ongoing in each department and as employees retire over hire practice provides new employee opportunity to spend time with outgoing employee thereby capturing as much job knowledge as possible.	February 2020
		f Review and update job descriptions and adjust staff assignments as necessary	HRM	Ongoing	Classification and Compensation Study will update all job descriptions and then reviewing job descriptions will be an ongoing process. See 4.6.a	February 2020
		g Evaluate unmet labor needs and implement strategy to recruit	HRM & GM	Ongoing	Gap analysis of current staffing levels and organizational chart is ongoing.	February 2020
6.3	Maintain a fully operational fleet	a Perform fleet maintenance per goals set	UOM	Ongoing	Preventative maintenance tracking is in place for the majority of District vehicles and equipment in Lucity.	February 2020
6.4	Eliminate redundancy in internal processes	a Produce timesheet from Lucity Work Order input	EOM & UOM	In Process	Crews are tracking their time in Lucity and verifying their time per pay period. Accounting is implementing a new timeclock system for payroll.	February 2020
6.5	Focus on structure and consistency in all areas	a Develop and continue implementation of an integrated Systems and Technology Plan	EOM	Ongoing	Standardization of systems is a fundamental consideration in all system improvements as they occur (pump stations, SCADA, etc.).	February 2020
		b Continue/complete goals and processes associated with "intent to serve" program	EOM	In Process	District continues to work internally, with TTSA member agencies, and Placer County to improve plan review process. District has gained access to County's Accela platform to monitor Building Permits. Efforts continue with TTSA member General Managers and Placer County to receive full write access in Accela to allow commenting and placement of permitting holds.	February 2020
6.6	Be Prepared for all scenarios	a Provide emergency response training to all operations staff and mutual aid partners	UOM	Ongoing	Emergency response drills and training twice a year. Local Utility Operations Managers meet quarterly and have reviewed the Mutual Aid equipment and contacts at the NTPUD.	February 2020
6.7	Ensure staff has resources and infrastructure to perform	a Develop long term Plan for Base Facilities to include seismic and other natural hazards	EOM	In Process	Notice of Interest for seismic retrofit FEMA grant has been approved allowing District to apply (application due 4/18/2019). 90% retrofit plans have been completed. Base facilities Emergency power distribution FEMA grant application has been submitted. Grant application for Fuels reduction around critical infrastructure has been submitted. District working with CTC & NTFPD to quality for fuels reduction work in the NTRP. Fuel reduction and Emergency Power Distribution Grants have been approved.	February 2020
6.8	Base decisions on sound, consistent data	a Build, Populate, and Utilize CMMS (Lucity)	UOM	Ongoing	Platform/Software is utilized to it's current capability with work orders and Preventative Maintenance triggers occurring regularly. Building and population progress is slow with current bandwidth. Addition of new SCADA focused Utilities Maintenance Technician III will offload workload from Engineering Department and allow acceleration of Asset population.	February 2020
6.9	Ensure adequate staffing levels	a Evaluate adequacy of current staffing levels to achieve District goals and objectives identified in the District's Strategic Plan and Annual Budget. Consider desired schedule, outcomes, and the impacts of sick leave, vacation, injuries and the OT consequences.	GM & MGMT TEAM	Ongoing	Using the Lucity data from the previous year's preventative maintenance records and upcoming projects we annually look at the work load and evaluate and schedule the work force.	February 2020

Abbreviations Key
AM - Administrative Manager
ASL - Admin. Services Liaison
CFO - Chief Financial Officer
EOM - Engineering & Ops Manager
GM - General Manager
HRM - Human Resources Manager
PIO - Public Information Officer
UOM - Utility Operations Manager

Status Definitions
Completed - Tactic has been completed.
In Process - Working toward completion.
Initiated - Work has begun.
Ongoing - Work is continuous or annual. Tactic is an ongoing or annual project or procedure