

North Tahoe Public Utility District

Fiscal Year 2022 Budget

Adopted June 8, 2021





*North Tahoe Public Utility District
List of Principal Officials*

Elected Officials

Sarah Coolidge
Alex Mourelatos
Phil Thompson
Sue Daniels
Danielle Hughes

Board President
Vice-President
Secretary
Director
Director

Administrative Staff

Bradley A. Johnson, P.E.
Vanetta N. Van Cleave
Joseph Pomroy, P.E.
Loren Holt
Justin Broglio
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
2022 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 2021-2022 Strategic Focus



Capital Improvement Program



Continue Development of Asset and Condition Based Long-Term Plan

- Leverage Lucity to Populate Asset Life, Condition, and Replacement Cycle
- Multi-year Effort
- Continue Assessment of Recreation & Parks Assets and Needs

5-year Capital Improvement Plan

- Continued Refinement
 - Prioritize Utility Investment per Capital Improvement Programming Guide
 - Multiple Drivers
 - Likelihood of Failure vs Consequence of Failure



Finance and Administration

Continued Development and Implementation of Finance Process Improvements

Continued Leverage of Controller Position

- Implement Established Goals and Schedule for Reconciliations
- Improved Revenue Tracking Accuracy
 - Water Consumption Reconciliations
 - Cash Controls at NTEC and Parks
- Implement Electronic Invoice & Purchase Order Solution
- Implement OpenGov
- Expand Clean-up Project Capacity via UNR Intern Relationship



Finance and Administration

Continue Expanding District Accounting Support

- Grant Tracking and Reporting
- Electronic Workflows – Minimization of Paper

Continue Work to Attain Clean Audit

- Implement Corrective Action Plan for Audit Deficiencies

Develop Long Term Financial Model

- Capital Planning, Budgeting, and Financing



Finance and Administration

Technology Development

- System-wide Assessments and Upgrades in Software and Hardware
 - Cyber Security Enhancements and Best Practices Implementation
 - IT Server Update and Replacements
 - District Phone System Replacement
 - Continued District Computer Replacement per Schedule
 - TimeClock, Lucity, Springbrook Data Integration
 - Agenda Management Software/Web Video Hardware
 - Records Management Software
 - Contract Management Software
 - Recruitment and Hiring Software
 - Internal and External Web Services
 - Leverage Industry Best Practices to Provide System-wide Security
 - Compliance with California State Law



Finance and Administration

Technology Development (cont.)

- Continue Customer Database Data Quality Improvements
 - Develop and Establish Audit Cycle
- Streamline Processes & Leverage Integration Opportunities
 - Conflicting Data
 - Siloed Data
 - Duplicative Processes
 - Simplify and Inform Operations
 - Continue to Improve Budget Status to Managers



Utility Operations

Anticipated Retirement of Utility Operations Supervisor

- Potential Internal Promotion Opportunity

Keep Pace with Work Orders

- Assess Operations Goals Relative to:
 - Schedule and Pace
 - Sewermain Condition Assessment and Scoring
 - Continued Impacts of COVID-19
 - Availability and Use of Seasonal Employees
 - Employee Leave Utilization
- Impacts of Summer Inspection Season

Commercial Drivers License Attainment – Onsite Training

Fleet Asset Management

- Analyze Fleet Size and Equipment Use
 - Potential for Fleet Size Reduction via Restructuring

Begin Implementation of Recommendations from 2020 Urban Water Management Plan



Water Loss

Real & Apparent Loss Targets

- Leaks
- Unauthorized Use
- Unaccounted Use
- Meter Inaccuracies
- Data Validity

Complete Annual Water Audits for the Three Water Systems by October 31, 2021

End User Consumption Targets

- Data Driven Targeted Public Outreach & Education
 - Assess and Leverage Use of Smart Meters
- Excessive Use
- Rebate Program



Engineering

Acceleration of Capital Project Delivery

- Continue Reorganization of Department
 - Leverage New Engineering Manager
 - Management of Capital Delivery
 - Ensure Project Delivery as Planned in Budget
 - Continue to Provide District Support Services
 - Leverage New Senior Engineer
 - Capital Delivery of Complex Projects
 - Reinstate Project Engineer and Construction Manager
 - Capital Delivery
 - Deferred and Facility Maintenance Support
 - Plan Check and Inspection Support
- Continue Prudent Use of Consultants
 - Design Services
 - Construction Inspection
- Assess Adopting Alternative Bidding Requirements Allowed by California Law



Engineering

Enhance Support Provided to Utility Operations

- Leverage Technical Expertise of the Engineering and Operations Manager
- Best Practices Implementation
- Assessment of Workload Planning and Task Prioritization

Assess Findings from the Risk and Resiliency Assessment (RRA)

- Lead and Support Cyber Security Update Efforts

Emergency Response Plan Update by December 31, 2021

- Incorporates Findings from the RRA as required by the America's Water Infrastructure Act of 2018

Assess CIP Budgeting Module

- Leverage Condition Assessment and Asset Management Efforts



Graphical Informational System (GIS)

Leverage GIS Functionality for an “Intelligent Utility System”

- Master Asset Database for Water/Sewer/Recreation Assets
- Platform for Lucity Asset Management
- Foundation for Water System Hydraulic Model
- Base Mapping for Water and Sewer System Capital Projects
- Critical Tool for Staff in Operating and Maintaining System
- Allows Data Sharing with Partner Entities for Planning and Design Projects that Impact Utilities
- New LIDAR and Aerial Data with Truckee/North Tahoe – 2021
- Continue to Update Assets and Improve Geo-location
- Add-ons Available for PIO Communications



Computerized Maintenance Management

Continued Development of Lucity Computerized Maintenance Management System

- Build Robust Reporting System to Retrieve Relevant Management Data
 - Established Benchmarks
 - Set Priorities
 - Determine Performance/Success
 - Inform Budget
 - Inform Operations
- Audit Accuracy of Asset Inventory and Update
- Establish Procedure for Population of New Asset Information
- Continue to Leverage Outside Support
- Assess Opportunities to Enhance Operations Coordinator Position
- Roll Out of Lucity to NTEC Operations & Maintenance
- Expand Utilization in Parks Operations & Maintenance

Recreation, Parks, and North Tahoe Event Center



Pending Retirement of Administration Manager

- Review Position Relative to Recreation Goals of District
- Prepare for a Strategic Hire Process

Phase 2 of NTPUD/TCPUD Active Recreation Facility Needs Assessment

Leverage Recreation and Community Event Supervisor

- Begin Implementation of Community Recreation Programs and Events
 - Impacts of COVID-19

Boat Ramp Operations at TVRA

- Pump Station Project
- Lake Level
- Potential Revenue Impacts

Recreation, Parks, and North Tahoe Event Center



Continued Refinement of NTEC Pricing and Multi-Year Sales Targets

Continued Assessment of Usage Silos at NTEC

Continued NTEC Facility Improvements

- Capital Improvement
 - A/V and Board Room/Corporate Meeting Setup
 - Furniture, Fixtures, and Equipment
 - Architectural Assessment
- Deferred Maintenance
- Continued Facility Marketing Improvements
 - Improved Web Page
 - Continued Focus on Social Media
 - Further Leverage Community and Referral Opportunities

Recreation, Parks, and North Tahoe Event Center



Boys and Girls Club of North Lake Tahoe

- Assess Contract for Multi-year Renewal
 - Enhance and Expand Partnership
 - Leverage Recreation and Community Events Supervisor

Concessionaires

- Expansion of Tahoe Treetop Adventure Park Offerings
 - Zip Line
- Motorized Concession at Tahoe Vista Recreation Area
 - Summer of 2022
- Regional Park Sledding and Snowmobile Concession
 - Assess Vendor and Offerings
 - Impacts of Synthetic Turf Expansion
 - Assess Implementation of Snowmaking
- Food and Alcohol Concessions at the NTEC

Communications, Marketing, and Outreach



New Efforts to Update and Enhance District websites

- Focus on Mobile, Embedded Forms, Pictures, and Accessibility
- Rebuild – northtahoevents.com
 - Focus on Relevancy for the Three Usage Silos
- Update – northtahoepud.com and northtahoeparks.com
 - Focus on Customer and Visitor Ease of Access to Information, Forms, and Data

Renewed Annual Report Efforts to Share District Successes and Statistics

- Include New Digital, Online Version with GIS Map and Social Sharing Tools

Continued Efforts to Enhance Social Media Presence and Engagement

- Enhanced Customer and Visitor Engagement across all District Social Channels
- Grow Engagement Among New Residents and Customers
- Grow Concessionaire Presence and Awareness

Communications, Marketing, and Outreach



Continue Utility Bill Refinement to Improve Understanding and Provide Water Use Information

Continued Outreach to District Residents on the Advantages of the Resident Benefit Program

- Improved Database and Tracking of Program Users – Focus on Email Addresses
- Ensure Awareness Among New Residents and Customers

Continued Outreach and Coordination with Area Partners on District Offered Facilities and Programs

- Enhanced Engagement through Social Media

Utility System Education

- Education Day(s) – Walk and Learns/Tours of Facilities
 - Partner with Recreation

Workforce



MOU Negotiations with Local 39

- Current Contract Runs through June 30, 2022

Impacts of Pending Retirements

- Institutional Knowledge Loss
- Strategic Hiring Process with Plan for Overlap Periods

Continued Emphasis on Training and Incentive Program

Assess & Build Morale

- Employee Engagement Survey with Outside Support
 - Gallup Q12 and Strength Finding Assessments

Meaningful Events and Team Building

- Continued Partnership with and Empowerment of Employee Association

Culture Building

- Customer Service Development

Assess Workforce Housing Opportunities

Strategic Plan, Ordinances, and Policies



Strategic Plan Update

- New Plan Developed by Board and Staff with Outside Support
- Make Document More Accessible and Relevant to Public

Complete Ordinance and Policy Update with District Counsel

- Complete Remaining Major Updates
 - Recreation Ordinance
 - Personnel Policy
 - Other District Policies
- Continued Review and Enhancement of Sewer and Water Ordinance Language
 - Ensure Alignment with Business Practices
 - Ensure Alignment with Best Practices and Neighboring Agencies

Pursue Transparency Certificate

Continued Partnerships



Efforts to Continue and Expand Recreation

- TCPUD Recreation
- BGCNLT
- NTBA
- Concessionaires
- Leverage Recreation and Community Events Supervisor Position

Placer County

- Maintenance Contracts
- Funding Opportunities
- Partner on the North Tahoe Trail Project

TBID – Explore Potential Opportunities

Fuels Management

- NTFPD

Land Exchange/Use

- CTC
- USFS
- Placer County



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
 - Source Water Protection and Invasive Species
- California Tahoe Alliance
 - Pursuit of State of California Funds

Mountain Housing Council of Tahoe-Truckee

Organization Membership

- CSDA



Division Department	Division Number & Name Department Number & Name		Example Budget Schedules					Change from Last Audited FS	
	2020 Budget	2020 Actual	2021 Budget	2021 Projected = * 2021 Actual/7*12 * 2021 Actual	2021 Projected	2022 Budget			
Income Statement									
Operations									
Operating Revenue	\$ 12,000	\$ 13,000	\$ 13,500	\$ 10,000	\$ 17,143	\$ 15,000	15.4%	= (Budget 2022 - 2020 Actual)/2020 Actual	
Internal Revenue	-	-	-	-	-	-	0.0%		
Total Operating Revenue	\$ 12,000	\$ 13,000	\$ 13,500	\$ 10,000	\$ 17,143	\$ 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)	(3,771)	(3,400)	9.7%		
Other Operating Expenses	(2,000)	(1,500)	(4,000)	(3,080)	(5,280)	(5,000)	233.3%		
Administration-Buildings-Fleet	-	-	-	-	-	-	0.0%		
Internal Expense	(6,500)	(6,000)	(6,000)	(4,000)	(6,857)	(5,000)	-16.7%		
Debt Service	-	-	-	-	-	-	0.0%		
Depreciation	-	-	-	-	-	-	0.0%		
Total Operating Expense	\$ (11,500)	\$ (10,600)	\$ (13,000)	\$ (9,280)	\$ (15,909)	\$ (13,400)	26.4%		
Balance	\$ 500	\$ 2,400	\$ 500	\$ 720	\$ 1,234	\$ 1,600	-33.3%		

7 months of Fiscal Year * YTD as of January 31, 2021

Division Department	Division Number & Name Department Number 8 0		Example Budget Schedules					IS Line
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	* 2021 Actual	2021 Projected	2022 Budget	
xx-xxxx-3010	Service	(12,000)	(13,000)	(13,500)	(10,000)	(17,143)	(15,000)	Operating Revenue
xx-xxxx-4510	Natural Gas	1,500	1,500	1,500	1,000	1,714	1,600	Utilities
xx-xxxx-4515	Electricity	1,000	1,000	1,000	800	1,371	1,300	Utilities
xx-xxxx-4545	Disposal	500	600	500	400	686	500	Utilities
xx-xxxx-4820	Fees and Permits	-	-	-	80	137	-	Other Operating Expenses
xx-xxxx-4710	Repair & Maint. - Buildings	2,000	1,500	4,000	3,000	5,143	5,000	Other Operating Expenses
xx-xxxx-4520	Water	6,500	6,000	6,000	4,000	6,857	5,000	Internal Expense
Total		(500)	(2,400)	(500)	(720)	(1,234)	(1,600)	

Division Department	Division Number & Name Department Number & Name	0	2019 Budget	2020 Budget	2021 Budget	2022 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 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 January 31, 2021

Consolidation

Income Statement	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 7,165,534	\$ 7,241,279	\$ 8,532,407	\$ 5,189,368	\$ 8,896,059	\$ 9,166,254	26.6%
Internal Revenue	149,432	114,685	155,057	99,275	170,185	187,850	63.8%
Total Operating Revenue	\$ 7,314,966	\$ 7,355,963	\$ 8,687,464	\$ 5,288,642	\$ 9,066,244	\$ 9,354,104	27.2%
Salaries and Wages	\$ (4,337,618)	\$ (4,408,515)	\$ (4,626,746)	\$ (2,662,780)	\$ (4,564,765)	\$ (4,817,720)	9.3%
Employee Benefits	(2,271,976)	(2,053,361)	(2,345,321)	(1,229,308)	(2,107,385)	(2,483,191)	20.9%
Outside Services/Contractual	(1,294,911)	(1,236,944)	(1,329,772)	(566,313)	(970,823)	(1,419,209)	14.7%
Utilities	(389,940)	(357,211)	(432,790)	(274,815)	(471,111)	(474,835)	32.9%
Other Operating Expenses	(1,323,207)	(1,155,160)	(1,312,669)	(704,268)	(1,207,317)	(1,475,065)	27.7%
Insurance	(190,000)	(201,170)	(217,257)	(124,648)	(213,682)	(241,380)	20.0%
Internal Expense	(149,432)	(114,685)	(155,057)	(89,547)	(153,509)	(187,850)	63.8%
Debt Service	(98,952)	(101,540)	(83,939)	(48,964)	(83,939)	(69,499)	-31.6%
Depreciation	(3,178,011)	(2,858,293)	(3,131,511)	(1,696,615)	(2,908,483)	(3,158,086)	10.5%
Total Operating Expense	\$ (13,234,047)	\$ (12,486,880)	\$ (13,635,062)	\$ (7,397,258)	\$ (12,681,014)	\$ (14,326,835)	14.7%
Operating Income(Loss)	\$ (5,919,081)	\$ (5,131,046)	\$ (4,947,598)	\$ (2,108,745)	\$ (3,614,991)	\$ (4,972,731)	-3.1%
Non-Operations							
Property Tax Revenue	\$ 5,340,000	\$ 5,653,283	\$ 5,446,800	\$ 3,177,300	\$ 5,446,800	\$ 5,590,000	-1.1%
Community Facilities District (CFD 94-1)	615,000	655,653	627,300	366,217	627,800	645,000	-1.6%
Grant Revenue	260,500	116,158	260,000	140,493	240,845	932,000	702.4%
Interest	54,400	237,271	101,300	32,555	55,809	50,000	-78.9%
Other Non-Op Revenue	32,500	68,969	-	77,152	132,260	38,000	-44.9%
Capital Contribution	-	1,659	200,000	-	-	-	-100.0%
Other Non-Op Expenses	(240,500)	(295,568)	(212,900)	(19,377)	(33,217)	(95,000)	-67.9%
Income(Loss)	\$ 142,819	\$ 1,306,379	\$ 1,474,902	\$ 1,665,596	\$ 2,855,307	\$ 2,187,269	67.4%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 142,819	\$ 1,306,379	\$ 1,474,902	\$ 1,665,596	\$ 2,855,307	\$ 2,187,269	67.4%
Operating Income	\$ (5,919,081)	\$ (5,131,046)	\$ (4,947,598)	\$ (2,108,745)	\$ (3,614,991)	\$ (4,972,731)	
Net Income(Loss)	\$ 142,819	\$ 1,306,379	\$ 1,474,902	\$ 1,665,596	\$ 2,855,307	\$ 2,187,269	
Net Margin (Including Property Tax & CFD)	1.1%	9.6%	10.0%	18.9%	18.9%	14.0%	
Earnings Before Interest, Depreciation & Amc	\$ 3,419,782	\$ 4,264,553	\$ 4,490,352	\$ 3,411,175	\$ 5,847,728	\$ 5,414,854	
Operating Ratio	181%	170%	157%	140%	140%	153%	Median
Operating Ratio - plus Tax & CFD	100%	91%	92%	84%	84%	92%	54%



Budgeted 2022

Income Statement	Sewer	Water	Recreation & Parks	Fleet & Equipment	General & Administrative with Base	Total
Operations						
Operating Revenue	\$ 3,760,228	\$ 4,459,041	\$ 946,985	\$ -	\$ -	\$ 9,166,254
Internal Revenue	25,680	89,970	72,200	-	-	187,850
Total Operating Revenue	\$ 3,785,908	\$ 4,549,011	\$ 1,019,185	\$ -	\$ -	\$ 9,354,104
Salaries and Wages	\$ (1,045,621)	\$ (1,136,072)	\$ (729,653)	\$ (146,987)	\$ (1,759,387)	\$ (4,817,720)
Employee Benefits	(519,161)	(566,695)	(372,546)	(75,876)	(948,913)	(2,483,191)
Outside Services/Contractual	(277,450)	(206,260)	(196,946)	(7,240)	(731,313)	(1,419,209)
Utilities	(174,356)	(189,324)	(66,971)	-	(44,184)	(474,835)
Other Operating Expenses	(381,487)	(399,580)	(185,399)	(161,300)	(347,299)	(1,475,065)
Insurance	(48,004)	(48,004)	(48,004)	(49,365)	(48,004)	(241,380)
Internal Expense	(40,000)	(30,880)	(82,770)	-	(34,200)	(187,850)
Debt Service	-	(69,499)	-	-	-	(69,499)
Depreciation	(1,355,790)	(1,069,745)	(525,180)	(200,508)	(6,863)	(3,158,086)
Total Operating Expense	\$ (3,841,868)	\$ (3,716,058)	\$ (2,207,469)	\$ (641,276)	\$ (3,920,163)	\$ (14,326,835)
Operating Contribution	\$ (55,960)	\$ 832,952	\$ (1,188,284)	\$ (641,276)	\$ (3,920,163)	\$ (4,972,731)
Allocation of Base						
Allocation of Fleet	(280,424)	(262,805)	(98,047)	641,276	-	-
Allocation of General & Administrative						
Operating Income(Loss)	\$ (336,384)	\$ 570,147	\$ (1,286,331)	\$ -	\$ (3,920,163)	\$ (4,972,731)
Non-Operations						
Property Tax Revenue	\$ 938,000	\$ -	\$ 931,000	\$ -	\$ 3,721,000	\$ 5,590,000
Community Facilities District (CFD 94-1)	-	-	645,000	-	-	645,000
Grant Revenue	-	-	932,000	-	-	932,000
Interest	-	-	-	-	50,000	50,000
Other Non-Op Revenue	-	38,000	-	-	-	38,000
Capital Contribution	-	-	-	-	-	-
Other Non-Op Expenses	-	-	-	-	(95,000)	(95,000)
Income(Loss)	\$ 601,616	\$ 608,147	\$ 1,221,669	\$ -	\$ (244,163)	\$ 2,187,269
Additional Funding Sources						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
Balance	\$ 601,616	\$ 608,147	\$ 1,221,669	\$ -	\$ (244,163)	\$ 2,187,269
Earnings Before Interest, Depreciation & Amortization	\$ 1,957,406	\$ 1,747,391	\$ 1,746,849	\$ 200,508	\$ (237,300)	\$ 5,414,854
Capital Budget	\$ 3,997,000	\$ 2,627,000	\$ 2,857,000	\$ 260,000	\$ 85,000	\$ 9,826,000
Debt Service	\$ -	\$ 446,000	\$ -	\$ -	\$ -	\$ 446,000
Contribution To/(Use of) Reserves	\$ (2,039,594)	\$ (1,325,609)	\$ (1,110,151)	\$ (59,492)	\$ (322,300)	\$ (4,857,146)
Projected Reserves July 1st	\$ 3,065,422	\$ 2,349,281	\$ 1,832,917	\$ 300,333	\$ 6,478,935	\$ 14,026,887
Minimum Reserve Level Policy - Budgeted	\$ (613,006)	\$ (635,379)	\$ (414,811)	\$ (108,683)	\$ (988,348)	\$ (2,760,226)
Available for Investment	\$ 2,452,416	\$ 1,713,902	\$ 1,418,106	\$ 191,650	\$ 5,490,587	\$ 11,266,661
Future State of Reserves Available for Investment	\$ 412,822	\$ 388,293	\$ 307,955	\$ 132,158	\$ 5,168,287	\$ 6,409,515

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	Total Budget
SEWER	\$ 3,997,000	\$ 1,855,000	\$ 1,685,000	\$ 1,690,000	\$ 1,635,000	\$ 10,862,000
WATER	\$ 2,627,000	\$ 2,760,000	\$ 960,000	\$ 2,200,000	\$ 1,650,000	\$ 10,197,000
RECREATION & PARKS	\$ 2,857,000	\$ 950,000	\$ 687,000	\$ 760,000	\$ 675,000	\$ 5,929,000
BASE	\$ 15,000	\$ 10,000	\$ 100,000	\$ -	\$ -	\$ 125,000
GENERAL & ADMINISTRATIVE	\$ 70,000	\$ 30,000	\$ 15,000	\$ 50,000	\$ 15,000	\$ 180,000
FLEET	\$ 260,000	\$ 100,000	\$ 275,000	\$ 88,000	\$ 88,000	\$ 811,000
Total Capital	\$ 9,826,000	\$ 5,705,000	\$ 3,722,000	\$ 4,788,000	\$ 4,063,000	\$ 28,104,000

Departments by Division

Sewer

21-2120 Collection Mains/Distribution
21-2130 Pump Stations
21-5030 Base
21-1800 Base Facilities Maintenance

Water

31-2105 National Ave Plant
31-2120 Collection Mains/Distribution
31-2130 Pump Stations
31-5030 Base

Recreation & Parks

43-4310 Regional Park
43-4320 Recreation & Programming
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
43-4300 Parks Base

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
11-1800 Base Facilities Maintenance



YTD as of January 31, 2021

Sewer Enterprise

Income Statement	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 2,303,266	\$ 2,270,779	\$ 3,779,829	\$ 2,114,312	\$ 3,624,535	\$ 3,760,228	65.6%	
Internal Revenue	26,702	13,416	40,010	12,828	21,991	25,680	91.4%	
Total Operating Revenue	\$ 2,329,968	\$ 2,284,195	\$ 3,819,839	\$ 2,127,140	\$ 3,646,526	\$ 3,785,908	65.7%	
Salaries and Wages	\$ (953,406)	\$ (1,025,674)	\$ (931,206)	\$ (557,646)	\$ (955,964)	\$ (1,045,621)	1.9%	
Employee Benefits	(485,139)	(428,910)	(458,258)	(268,554)	(460,379)	(519,161)	21.0%	
Outside Services/Contractual	(225,450)	(214,611)	(227,850)	(95,986)	(164,548)	(277,450)	29.3%	
Utilities	(151,180)	(144,873)	(154,705)	(97,508)	(167,157)	(174,356)	20.4%	
Other Operating Expenses	(371,552)	(380,049)	(372,129)	(197,259)	(338,158)	(381,487)	0.4%	
Insurance	(53,729)	(56,854)	(43,163)	(24,764)	(42,452)	(48,004)	-15.6%	
Internal Expense	(26,880)	(28,640)	(30,505)	(18,969)	(32,518)	(40,000)	39.7%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	(1,415,682)	(1,262,560)	(1,334,623)	(735,475)	(1,260,814)	(1,355,790)	7.4%	
Total Operating Expense	\$ (3,683,018)	\$ (3,542,170)	\$ (3,552,438)	\$ (1,996,161)	\$ (3,421,990)	\$ (3,841,868)	8.5%	
Operating Contribution	\$ (1,353,050)	\$ (1,257,975)	\$ 267,401	\$ 130,980	\$ 224,536	\$ (55,960)	-95.6%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	(201,216)	(181,327)	(250,400)	(146,067)	(250,400)	(280,424)	54.7%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (1,554,266)	\$ (1,439,301)	\$ 17,001	\$ (15,087)	\$ (25,864)	\$ (336,384)	-76.6%	
Non-Operations								
Property Tax Revenue	\$ 818,000	\$ 818,000	\$ 750,000	\$ 437,500	\$ 750,000	\$ 938,000	14.7%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	903	-	53,489	91,695	-	-100.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	(40,861)	-	50,168	86,003	-	-100.0%	
Income(Loss)	\$ (736,266)	\$ (661,259)	\$ 767,001	\$ 526,070	\$ 901,834	\$ 601,616	-191.0%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (736,266)	\$ (661,259)	\$ 767,001	\$ 526,070	\$ 901,834	\$ 601,616	-191.0%	
Earnings Before Interest, Depreciation & Amortization	\$	601,301	\$	1,261,545	\$	2,162,648	\$	1,957,406

YTD as of January 31, 2021



Division Department	21 2120		Sewer Force Mains		2021 Budget	2021 Actual	2021 Projected	2022 Budget	Change from Last Audited FS
	2020 Budget	2020 Actual	2020 Budget	2020 Actual					
Income Statement									
Operations									
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (329,965)	\$ (268,953)	\$ (310,501)	\$ (176,961)	\$ (303,361)	\$ (337,570)	\$ (337,570)	\$ (337,570)	25.5%
Employee Benefits	(175,145)	(139,004)	(156,126)	(87,726)	(150,387)	(177,400)	(177,400)	(177,400)	27.6%
Outside Services/Contractual	(118,500)	(103,887)	(113,500)	(47,971)	(82,237)	(120,400)	(120,400)	(120,400)	15.9%
Utilities	(360)	(324)	(360)	(200)	(343)	(396)	(396)	(396)	22.4%
Other Operating Expenses	(94,740)	(93,955)	(95,200)	(74,822)	(128,266)	(94,840)	(94,840)	(94,840)	0.9%
Insurance	-	-	-	-	-	-	-	-	0.0%
Internal Expense	(15,000)	(15,000)	(15,000)	(8,750)	(15,000)	(15,000)	(15,000)	(15,000)	0.0%
Debt Service	-	-	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (733,710)	\$ (621,122)	\$ (690,687)	\$ (396,429)	\$ (679,593)	\$ (745,606)	\$ (745,606)	\$ (745,606)	20.0%
Operating Contribution	\$ (733,710)	\$ (621,122)	\$ (690,687)	\$ (396,429)	\$ (679,593)	\$ (745,606)	\$ (745,606)	\$ (745,606)	20.0%
Allocation of Base	-	-	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (733,710)	\$ (621,122)	\$ (690,687)	\$ (396,429)	\$ (679,593)	\$ (745,606)	\$ (745,606)	\$ (745,606)	20.0%
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)	\$ (733,710)	\$ (621,122)	\$ (690,687)	\$ (396,429)	\$ (679,593)	\$ (745,606)	\$ (745,606)	\$ (745,606)	20.0%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	-	-	0.0%
Balance	\$ (733,710)	\$ (621,122)	\$ (690,687)	\$ (396,429)	\$ (679,593)	\$ (745,606)	\$ (745,606)	\$ (745,606)	20.0%

Division Department		21 2120	Sewer Force Mains	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line
21-2110-4110	Salaries & Wage - Regular Full	\$		4,170	\$ 3,195	\$ 4,308	\$ 2,047	\$ 3,509	\$ 337,570	Salaries and Wages
21-2120-4110	Salaries & Wage - Regular Full			308,262	215,447	286,556	136,029	233,192	-	Salaries and Wages
21-2190-4110	Salaries & Wage - Regular Full			7,532	5,988	7,635	3,785	6,488	-	Salaries and Wages
21-2110-4100	Accrued Payroll Expense			-	179	-	(100)	(171)	-	Salaries and Wages
21-2120-4100	Accrued Payroll Expense			-	381	-	(6,271)	(10,750)	-	Salaries and Wages
21-2190-4100	Accrued Payroll Expense			-	329	-	(186)	(319)	-	Salaries and Wages
21-2120-4115	Salaries and Wages - Temp			10,001	-	12,001	-	-	-	Salaries and Wages
21-2110-4120	Sick/Personal			-	126	-	146	250	-	Salaries and Wages
21-2120-4120	Sick/Personal			-	8,451	-	9,095	15,591	-	Salaries and Wages
21-2190-4120	Sick/Personal			-	246	-	240	411	-	Salaries and Wages
21-2110-4123	Bereavement Pay			-	3	-	6	11	-	Salaries and Wages
21-2120-4123	Bereavement Pay			-	181	-	419	718	-	Salaries and Wages
21-2190-4123	Bereavement Pay			-	3	-	6	11	-	Salaries and Wages
21-2110-4125	Vacation Time			-	162	-	192	329	-	Salaries and Wages
21-2120-4125	Vacation Time			-	11,800	-	13,563	23,251	-	Salaries and Wages
21-2190-4125	Vacation Time			-	266	-	345	591	-	Salaries and Wages
21-2110-4127	Holiday Pay			-	177	-	165	282	-	Salaries and Wages
21-2120-4127	Holiday Pay			-	11,361	-	10,949	18,770	-	Salaries and Wages
21-2190-4127	Holiday Pay			-	327	-	292	501	-	Salaries and Wages
21-2110-4135	Compensatory Time			-	95	-	41	70	-	Salaries and Wages
21-2120-4135	Compensatory Time			-	5,886	-	2,375	4,071	-	Salaries and Wages
21-2190-4135	Compensatory Time			-	159	-	41	69	-	Salaries and Wages
21-2110-4145	Overtime			-	57	-	52	90	-	Salaries and Wages
21-2120-4145	Overtime			-	4,064	-	3,304	5,664	-	Salaries and Wages
21-2190-4145	Overtime			-	64	-	52	90	-	Salaries and Wages
21-2110-4185	Workers' Comp Leave			-	3	-	5	9	-	Salaries and Wages
21-2120-4185	Workers' Comp Leave			-	-	-	365	626	-	Salaries and Wages
21-2190-4185	Workers' Comp Leave			-	3	-	5	9	-	Salaries and Wages
21-2110-4200	F.I.C.A.			319	290	330	201	345	-	Employee Benefits
21-2120-4200	F.I.C.A.			24,347	19,558	22,840	13,359	22,900	25,824	Employee Benefits
21-2190-4200	F.I.C.A.			576	537	584	363	622	-	Employee Benefits
21-2110-4300	Accrued Benefit Expense			-	43	-	(24)	(41)	-	Employee Benefits
21-2120-4300	Accrued Benefit Expense			-	(951)	-	(1,483)	(2,542)	-	Employee Benefits
21-2190-4300	Accrued Benefit Expense			-	79	-	(44)	(76)	-	Employee Benefits
21-2110-4305	Allocated Benefit			1,219	1,169	1,186	681	1,168	-	Employee Benefits
21-2120-4305	Allocated Benefit			90,140	75,314	78,892	45,308	77,671	96,270	Employee Benefits
21-2190-4305	Allocated Benefit			2,203	2,159	2,102	1,221	2,094	-	Employee Benefits
21-2110-4345	Workers' Comp Insurance			330	264	271	164	281	-	Employee Benefits
21-2120-4345	Workers' Comp Insurance			25,162	17,812	18,803	10,881	18,654	24,427	Employee Benefits
21-2190-4345	Workers' Comp Insurance			595	490	481	295	506	-	Employee Benefits
21-2110-4356	CalPERS			372	304	416	227	389	-	Employee Benefits
21-2120-4356	CalPERS			27,487	20,383	27,699	15,326	26,273	29,946	Employee Benefits
21-2190-4356	CalPERS			672	576	738	420	719	-	Employee Benefits
21-2110-4368	Unemployment Insur. Exp Rating			17	14	24	12	20	-	Employee Benefits
21-2120-4368	Unemployment Insur. Exp Rating			1,346	915	1,687	777	1,332	910	Employee Benefits
21-2190-4368	Unemployment Insur. Exp Rating			30	26	43	21	37	-	Employee Benefits
21-2110-4369	Employment Training Tax			4	0	0	0	1	-	Employee Benefits
21-2120-4369	Employment Training Tax			318	21	30	20	35	24	Employee Benefits
21-2190-4369	Employment Training Tax			8	1	1	1	1	-	Employee Benefits
21-2120-4465	Contractual Services			118,500	103,887	113,500	47,971	82,237	120,400	Outside Services/Contractual
21-2110-4515	Electricity			360	324	360	200	343	-	Utilities
21-2120-4515	Electricity			-	-	-	-	-	396	Utilities

Division Department		21 2120	Sewer Force Mains	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line
21-2110-4610	Operating Supplies			11,000	-	5,000	1,365	2,341	-	Other Operating Expenses
21-2120-4610	Operating Supplies			75,400	86,617	76,000	72,483	124,257	88,200	Other Operating Expenses
21-2190-4610	Operating Supplies			1,000	1,908	1,400	313	537	-	Other Operating Expenses
21-2120-4630	Tools			1,200	-	-	-	-	-	Other Operating Expenses
21-2120-4640	Equipment			-	1,164	-	-	-	4,000	Other Operating Expenses
21-2190-4640	Equipment			2,400	478	8,600	-	-	-	Other Operating Expenses
21-2120-4820	Fees & Permits			3,740	935	4,200	660	1,131	2,640	Other Operating Expenses
21-2120-4835	Rents & Leases			-	2,853	-	-	-	-	Other Operating Expenses
21-2120-4805	Dumping Fees			15,000	15,000	15,000	8,750	15,000	15,000	Internal Expense
Total				\$ 733,710	\$ 621,122	\$ 690,687	\$ 396,429	\$ 679,593	\$ 745,606	

Division	21	Sewer	2019	2020	2021	2022
Department	2120	Force Mains	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4610	Operating Supplies					
	Hardware / Clamps / Vaults		\$ 4,250	\$ -	\$ 600	\$ 1,200
	Air-Vacs repair or replacement		10,500	-	-	26,500
	Force Main Supplies		-	11,000	5,000	-
	Paint - Wiskers		-	-	-	1,500
	Valve replacement parts		750	-	-	-
	Backfill / Sand / Base Rock / Hydro Patch		18,000	21,000	21,000	8,000
	Cold Mix		-	2,400	2,400	1,500
	Traffic Control Supplies		-	3,000	3,000	5,500
	Gravity Main Supplies		-	49,000	49,000	44,000
	Sleeves / Fernco Coupling / Fittings		10,000	-	-	-
	Skid Plates for Road Work		22,000	-	-	-
	Man Hole Bases, Barrels, Cones, etc.		4,500	-	-	-
	Ram-Nec / Sealant / Misc. Hardware / concrete		1,250	-	-	-
	Signs - Required		2,000	-	-	-
	Total Operating Supplies		\$ 73,250	\$ 86,400	\$ 81,000	\$ 88,200
4465	Contractual Services					
	Patch Paving		\$ 59,500	\$ 70,000	\$ 70,000	\$ 65,000
	Equipment Repair - equip. failures		5,000	-	-	-
	Joint Sewer Facilities with Tahoe City Public Utility District		24,000	30,000	25,000	25,000
	Traffic Control for Holiday Lines @ roundabouts		8,000	8,000	8,000	8,000
	Grouting		25,000	10,500	10,500	10,000
	Sidewalk Repair		7,000	-	-	10,000
	Hazardous Disposal (AC Pipe)		2,000	-	-	2,400
	Total Contractual Services		\$ 130,500	\$ 118,500	\$ 113,500	\$ 120,400

YTD as of January 31, 2021



Division Department	21 2130	Sewer Pump Stations	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 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	\$	(224,376)	\$	(218,147)	\$	(229,178)	\$	(178,529)	-18.2%
Employee Benefits		(121,622)		(113,087)		(118,449)		(93,821)	-17.0%
Outside Services/Contractual		(52,050)		(67,321)		(78,650)		(80,700)	19.9%
Utilities		(92,170)		(81,611)		(89,165)		(107,519)	36.9%
Other Operating Expenses		(161,475)		(142,727)		(168,750)		(182,700)	28.0%
Insurance		-		-		-		-	0.0%
Internal Expense		(4,200)		(4,815)		(4,355)		(5,400)	12.1%
Debt Service		-		-		-		-	0.0%
Depreciation		-		-		-		-	0.0%
Total Operating Expense	\$	(655,893)	\$	(627,709)	\$	(688,547)	\$	(702,196)	4.0%
Operating Contribution	\$	(655,893)	\$	(627,709)	\$	(688,547)	\$	(702,196)	4.0%
Allocation of Base		-		-		-		-	0.0%
Allocation of Fleet		-		-		-		-	0.0%
Allocation of General & Administrative		-		-		-		-	0.0%
Operating Income(Loss)	\$	(655,893)	\$	(627,709)	\$	(688,547)	\$	(702,196)	4.0%
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)	\$	(655,893)	\$	(627,709)	\$	(688,547)	\$	(702,196)	4.0%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers		-		-		-		-	0.0%
Balance	\$	(655,893)	\$	(627,709)	\$	(688,547)	\$	(702,196)	4.0%

Division Department		21 2130	Sewer Pump Stations	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line	
21-2130-4110	Salaries & Wage - Regular Full	\$		224,376	\$ 179,169	\$	229,178	\$ 112,448	\$ 192,768	\$ 178,529	Salaries and Wages
21-2130-4115	Salries and Wages - Temp			-	-	-	-	-	-	-	Salaries and Wages
21-2130-4100	Accrued Payroll Expense			-	4,131	-	(5,976)	(10,244)	-	-	Salaries and Wages
21-2130-4120	Sick/Personal			-	7,095	-	7,436	12,747	-	-	Salaries and Wages
21-2130-4123	Bereavement Pay			-	67	-	716	1,228	-	-	Salaries and Wages
21-2130-4125	Vacation Time			-	9,559	-	9,189	15,753	-	-	Salaries and Wages
21-2130-4127	Holiday Pay			-	9,571	-	8,739	14,982	-	-	Salaries and Wages
21-2130-4135	Compensatory Time			-	3,828	-	1,682	2,883	-	-	Salaries and Wages
21-2130-4145	Overtime			-	4,646	-	7,215	12,368	-	-	Salaries and Wages
21-2130-4185	Workers' Comp Leave			-	80	-	135	232	-	-	Salaries and Wages
21-2130-4200	F.I.C.A.			17,165	16,305	17,532	11,234	19,259	13,657	Employee Benefits	
21-2130-4300	Accrued Benefit Expense			-	607	-	(1,425)	(2,443)	-	-	Employee Benefits
21-2130-4305	Allocated Benefit			65,611	63,786	63,095	37,789	64,781	50,914	Employee Benefits	
21-2130-4345	Workers' Comp Insurance			17,739	14,826	14,434	9,110	15,617	12,918	Employee Benefits	
21-2130-4356	CalPERS			20,007	16,773	22,153	12,030	20,622	15,837	Employee Benefits	
21-2130-4368	Unemployment Insur. Exp Rating			876	772	1,212	647	1,109	481	Employee Benefits	
21-2130-4369	Employment Training Tax			224	18	23	17	29	13	Employee Benefits	
21-2130-4435	Software Licenses/Maintenance			-	-	2,000	-	-	-	-	Outside Services/Contractual
21-2130-4465	Contractual Services			52,050	67,321	76,650	39,921	68,437	80,700	Outside Services/Contractual	
21-2130-4510	Natural Gas			3,170	2,967	2,745	1,323	2,267	1,400	Utilities	
21-2130-4515	Electricity			83,000	75,581	83,300	59,742	102,415	107,000	Utilities	
21-2130-4540	Telephone			6,000	3,063	3,120	1,655	2,837	3,360	Utilities	
21-2130-4610	Operating Supplies			131,000	119,372	126,000	80,037	137,206	146,200	Other Operating Expenses	
21-2130-4630	Tools			1,200	572	2,400	170	292	-	-	Other Operating Expenses
21-2130-4640	Equipment			19,200	13,588	26,000	6,366	10,913	31,000	Other Operating Expenses	
21-2130-4710	Repair & Maint. - Buildings			2,000	-	2,400	-	-	-	-	Other Operating Expenses
21-2130-4816	Shipping			-	28	-	-	-	-	-	Other Operating Expenses
21-2130-4820	Fees & Permits			8,075	9,167	11,950	3,335	5,716	5,500	Other Operating Expenses	
21-2130-4835	Rents & Leases			-	-	-	3,246	5,564	-	-	Other Operating Expenses
21-2130-4520	Water			4,200	4,815	4,355	2,834	4,859	5,400	Internal Expense	
Total		\$		655,893	\$ 627,709	\$ 688,547	\$ 409,614	\$ 702,196	\$ 652,909		

Division	21	Sewer	2019	2020	2021	2022
Department	2130	Pump Stations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Snow Removal		\$ 38,000	\$ 38,500	\$ 48,300	\$ 50,700
	Waters Septic Wet Well		3,200	-	-	-
	Repair / Service Electrical Motors / Pumps		15,000	6,000	6,000	5,000
	Inspect / Service / Certify portable air tanks		1,425	-	-	-
	Inspect Fire Extinguishers - Sewer Facilities		600	300	300	400
	Fence Repair / Replacement - Sewer Stations		3,000	-	-	-
	E-MASS and Maintenance		-	-	15,000	20,000
	Diesel Fuel Filtration National Dollar		-	6,000	6,000	-
	Tank Rental		-	100	100	-
	Crane Inspection		-	550	750	-
	Arch Flash Equipment Inspection		-	600	200	400
	Cathodic Protection (Bi-Annual) Inspection		6,000	-	-	4,200
	Total Contractual Services		\$ 67,225	\$ 52,050	\$ 76,650	\$ 80,700
4610	Operating Supplies					
	Hardware / Electrical / Parts		\$ 3,500	\$ 3,500	\$ -	\$ 26,500
	Gaskets / Rebuild Kits / Motor Starters / Packing / Bearings		5,000	10,000	24,000	19,200
	Replacement for Carbon Odor Control Filters		28,500	15,000	-	-
	Carbon Pellets		-	-	5,500	-
	Sodium Hypochlorite (90% Swr 10% Wtr)		105,000	108,000	96,500	100,500
	Total Operating Supplies		\$ 142,000	\$ 136,500	\$ 126,000	\$ 146,200
4640	Equipment					
	Replacement of Damaged / Failed Equipment		\$ 7,000	\$ 7,000	\$ 12,000	\$ 24,000
	SCADA - Telemetry & Network Equipment Upgrades		2,000	10,000	14,000	7,000
	SCADA - Diagnostic Tools		1,500	-	-	-
	Auto dialers		3,000	-	-	-
	Total Equipment		\$ 13,500	\$ 17,000	\$ 26,000	\$ 31,000
4820	Fees & Permits					
	Placer County ARB For Standby Generators-Stationary		\$ 3,200	\$ 3,200	\$ 4,000	\$ 5,500
	Placer County Environmental Health Fee		5,300	4,300	7,950	-
	Total Fees & Permits		\$ 8,500	\$ 7,500	\$ 11,950	\$ 5,500

YTD as of January 31, 2021



Division Department	21 5030		Sewer Base					Change from Last Audited FS
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget		
Income Statement								
Operations								
Operating Revenue	\$ 2,303,266	\$ 2,270,779	\$ 3,779,829	\$ 2,114,312	\$ 3,624,535	\$ 3,760,228		65.6%
Internal Revenue	26,702	13,416	40,010	12,828	21,991	25,680		91.4%
Total Operating Revenue	\$ 2,329,968	\$ 2,284,195	\$ 3,819,839	\$ 2,127,140	\$ 3,646,526	\$ 3,785,908		65.7%
Salaries and Wages	\$ (399,065)	\$ (538,573)	\$ (391,527)	\$ (239,100)	\$ (409,886)	\$ (529,522)		-1.7%
Employee Benefits	(188,372)	(176,819)	(183,683)	(111,427)	(191,018)	(247,940)		40.2%
Outside Services/Contractual	(54,900)	(43,402)	(35,300)	(8,093)	(13,874)	(75,950)		75.0%
Utilities	(4,700)	(9,341)	(10,800)	(5,660)	(9,703)	(3,000)		-67.9%
Other Operating Expenses	(115,337)	(142,793)	(106,979)	(29,284)	(50,201)	(102,747)		-28.0%
Insurance	(53,729)	(56,854)	(43,163)	(24,764)	(42,452)	(48,004)		-15.6%
Internal Expense	-	-	(2,750)	-	-	(4,000)		0.0%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	(1,415,682)	(1,262,560)	(1,334,623)	(735,475)	(1,260,814)	(1,355,790)		7.4%
Total Operating Expense	\$ (2,231,784)	\$ (2,230,344)	\$ (2,108,824)	\$ (1,153,804)	\$ (1,977,949)	\$ (2,366,953)		6.1%
Operating Contribution	\$ 98,184	\$ 53,851	\$ 1,711,015	\$ 973,337	\$ 1,668,577	\$ 1,418,955		2534.9%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	(201,216)	(181,327)	(250,400)	(146,067)	(250,400)	(280,424)		54.7%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (103,032)	\$ (127,475)	\$ 1,460,615	\$ 827,270	\$ 1,418,177	\$ 1,138,531		-993.1%
Non-Operations								
Property Tax Revenue	\$ 818,000	\$ 818,000	\$ 750,000	\$ 437,500	\$ 750,000	\$ 938,000		14.7%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%
Grant Revenue	-	-	-	-	-	-		0.0%
Interest	-	-	-	-	-	-		0.0%
Other Non-Op Revenue	-	903	-	53,489	91,695	-		-100.0%
Capital Contribution	-	-	-	-	-	-		0.0%
Other Non-Op Expenses	-	(40,861)	-	50,168	86,003	-		-100.0%
Income(Loss)	\$ 714,968	\$ 650,567	\$ 2,210,615	\$ 1,368,427	\$ 2,345,875	\$ 2,076,531		219.2%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ 714,968	\$ 650,567	\$ 2,210,615	\$ 1,368,427	\$ 2,345,875	\$ 2,076,531		219.2%

Division Department		21 5030	Sewer Base	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line
21-5030-3345	Ord 100 Inspection Fee	\$	\$	(25,000)	(23,450)	(25,000)	(37,975)	(65,100)	-	Operating Revenue
21-5030-3110	Sewer Service			(1,573,088)	(1,321,416)	(2,301,211)	(1,259,232)	(2,158,683)	(2,412,398)	Operating Revenue
23-5030-3120	Sewer System Replacement Fee			(603,515)	(538,375)	(1,358,385)	(688,471)	(1,180,235)	(1,233,428)	Operating Revenue
23-5030-3130	Fed/State Mandate Fee			(109,865)	(97,283)	(116,743)	(63,582)	(108,998)	(112,583)	Operating Revenue
21-5030-3300	Utility Billing Accrual			-	(179,663)	-	(60,194)	(103,190)	-	Operating Revenue
23-5030-3300	Utility Billing Accrual			-	(56,543)	-	-	-	-	Operating Revenue
22-5030-3335	Connection Fees			(15,000)	(64,618)	(15,000)	(17,236)	(29,548)	(25,000)	Operating Revenue
21-5030-3365	Sewer Tap Fee			(3,500)	(2,848)	(3,500)	(450)	(771)	(2,500)	Operating Revenue
21-5030-3000	Sewer Service			26,702	13,416	40,010	12,828	21,991	25,680	Operating Revenue
21-5030-7000	Internal Sewer Service			(26,702)	(13,416)	(40,010)	(12,828)	(21,991)	(25,680)	Internal Revenue
21-5030-4110	Salaries & Wage - Regular Full			321,393	332,178	339,579	179,397	307,538	435,863	Salaries and Wages
21-5030-4115	Salaries and Wages - Temp			1,540	-	400	-	-	-	Salaries and Wages
21-5030-4100	Accrued Payroll Expense			-	104,693	-	(9,191)	(15,755)	-	Salaries and Wages
21-5030-4120	Sick/Personal			-	12,630	-	8,593	14,730	-	Salaries and Wages
21-5030-4123	Bereavement Pay			-	2,546	-	318	546	-	Salaries and Wages
21-5030-4125	Vacation Time			-	19,043	-	13,232	22,684	-	Salaries and Wages
21-5030-4127	Holiday Pay			-	16,210	-	12,965	22,226	-	Salaries and Wages
21-5030-4130	Administrative Leave			-	1,116	-	2,947	5,052	-	Salaries and Wages
21-5030-4135	Compensatory Time			-	5,653	-	1,776	3,044	-	Salaries and Wages
21-5030-4140	Standby/Monitoring Pay			39,594	38,249	39,548	25,635	43,946	39,659	Salaries and Wages
21-5030-4141	Duty Supervisor Pay			12,538	2,842	-	-	-	-	Salaries and Wages
21-5030-4145	Overtime			24,000	2,615	12,000	3,188	5,466	54,000	Salaries and Wages
21-5030-4185	Workers' Comp Leave			-	475	-	239	410	-	Salaries and Wages
21-5030-4190	Paid Time Off			-	322	-	-	-	-	Salaries and Wages
21-5030-4200	F.I.C.A.			30,528	30,435	29,952	17,394	29,818	40,508	Employee Benefits
21-5030-4300	Accrued Benefit Expense			-	(1,491)	-	(2,174)	(3,727)	-	Employee Benefits
21-5030-4305	Allocated Benefit			93,980	90,919	93,489	63,511	108,876	124,302	Employee Benefits
21-5030-4345	Workers' Comp Insurance			31,550	26,704	24,658	13,359	22,902	38,316	Employee Benefits
21-5030-4356	CalPERS			30,798	28,947	33,985	18,465	31,654	43,456	Employee Benefits
21-5030-4368	Unemployment Insur. Exp Rating			1,116	1,276	1,559	849	1,456	1,320	Employee Benefits
21-5030-4369	Employment Training Tax			399	30	39	22	38	38	Employee Benefits
21-5030-4435	Software Licenses/Maintenance			2,500	2,038	4,750	2,500	4,286	5,150	Outside Services/Contractual
21-5030-4465	Contractual Services			52,400	41,364	30,550	5,593	9,589	70,800	Outside Services/Contractual
21-5030-4540	Telephone			4,700	9,277	10,800	5,660	9,703	3,000	Utilities
21-5030-4545	Disposal			-	64	-	-	-	-	Utilities
21-5030-4610	Operating Supplies			19,000	70,013	19,000	7,165	12,283	19,000	Other Operating Expenses
21-5030-4620	Uniforms			4,400	8,739	5,500	3,220	5,520	4,500	Other Operating Expenses
21-5030-4621	Safety Gear			10,000	8,509	10,200	777	1,333	7,200	Other Operating Expenses
21-5030-4630	Tools			5,000	5,023	5,000	1,009	1,729	7,500	Other Operating Expenses
21-5030-4640	Equipment			36,800	27,011	8,300	2,055	3,522	18,000	Other Operating Expenses
21-5030-4710	Repair & Maint. - Buildings			2,000	-	2,000	-	-	2,000	Other Operating Expenses
21-5030-4730	Repair & Maint. - Grounds			5,000	5,000	5,000	5,000	8,571	-	Other Operating Expenses
21-5030-4815	Postage			-	5	-	-	-	-	Other Operating Expenses
21-5030-4816	Shipping			-	339	-	74	127	-	Other Operating Expenses
21-5030-4820	Fees & Permits			1,970	5,510	4,650	-	-	5,780	Other Operating Expenses
21-5030-4825	Taxes & Licenses			3,012	2,593	2,340	1,743	2,988	2,730	Other Operating Expenses
21-5030-4830	Travel & Meetings	\$	\$	8,700	1,967	25,300	2,487	4,264	20,000	Other Operating Expenses
21-5030-4855	Education & Training			12,375	3,952	14,525	2,965	5,083	11,225	Other Operating Expenses
21-5030-4870	Insurance			53,729	56,854	43,163	24,764	42,452	48,004	Insurance
21-5030-4875	Insurance Claims - PL & PD			2,500	-	-	-	-	-	Other Operating Expenses
21-5030-4880	Memberships			4,580	4,131	5,164	2,789	4,781	4,812	Other Operating Expenses
21-5030-4836	Rent of Event Center			-	-	2,750	-	-	4,000	Internal Expense

Division Department		21 5030	Sewer Base	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line
21-5030-5600	Depreciation Expense			1,415,682	1,262,560	1,334,623	735,475	1,260,814	1,355,790	Depreciation
21-5030-6020	Fleet Allocation			201,216	181,327	250,400	146,067	250,400	280,424	Allocation of Fleet
21-5030-3911	Reallocation of Property Tax Revenue			(818,000)	(818,000)	(750,000)	(437,500)	(750,000)	(938,000)	Property Tax Revenue
21-5030-3435	Grant Revenue			-	-	-	-	-	-	Grant Revenue
21-5030-3945	Miscellaneous Revenue			-	-	-	(52,025)	(89,186)	-	Other Non-Op Revenue
21-5030-3950	Miscellaneous Revenue			-	(903)	-	(1,464)	(2,510)	-	Other Non-Op Revenue
21-5030-4358	Pension Expense			-	40,774	-	-	-	-	Other Non-Op Expenses
21-5030-4625	Unusal Circumstance Tracking			-	139	-	139	238	-	Other Non-Op Expenses
21-5030-4895	Miscellaneous			-	(52)	-	(50,307)	(86,241)	-	Other Non-Op Expenses
Total				\$ (714,968)	\$ (650,567)	\$ (2,210,615)	\$ (1,368,427)	\$ (2,345,875)	\$ (2,076,531)	

Division	21	Sewer	2019	2020	2021	2022
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4435	Software Licenses/Maintenance					
	Granite/Cues Annual Maintenance		\$ 1,800	\$ 2,500	\$ 2,500	\$ 3,000
	SCADA License, Support & Maintenance		-	-	2,250	2,150
	GIS Data Cleanup/Falling Connection		3,250	-	-	-
	Total Software Licenses/Maintenance		\$ 5,050	\$ 2,500	\$ 4,750	\$ 5,150
4465	Contractual Services					
	Service for Eagle Air Compressor		\$ 1,200	\$ 600	\$ 800	\$ 1,600
	Patch Pave		-	-	-	10,000
	Aramark - Mats for Sewer Facilities		1,300	-	-	-
	Safety & Hazmat Consultants		19,965	19,200	19,200	19,200
	Cost of Service Study Implementation Support		41,000	25,000	-	-
	Gas Monitor Sensors		-	-	-	1,600
	Fire Extinguisher Service		600	100	300	300
	USA North		-	450	800	750
	Traffic Control Training		-	750	900	-
	Respirator / Pulmonary Fit Test		-	1,400	1,750	2,250
	Forklift Training		-	1,500	1,600	1,500
	Confined Space Winch Inspection		-	-	1,800	-
	Emergency Response Plan Consultant		-	-	-	30,000
	CPR / First Aid Training		-	1,600	1,600	1,600
	Handheld Radio Repairs		450	1,800	1,800	2,000
	Total Contractual Services		\$ 64,515	\$ 52,400	\$ 30,550	\$ 70,800
4640	Equipment					
	Purchase of New Equipment or Replacement of Damaged / Failed Equipment		\$ 7,000	\$ -	\$ -	\$ -
	Hand Held Radios		6,000	-	-	-
	Super Hose Bridge Set		-	-	-	9,000
	Viber Plate Compactor		-	-	-	-
	Jack Hammer		-	1,500	-	-
	3000 Watt Generator		-	2,500	-	-
	Snow Blower		-	3,000	3,300	4,000
	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	-	-	5,000
	Total Equipment		\$ 14,800	\$ 36,800	\$ 8,300	\$ 18,000
4820	Fees & Permits					
	State Water Resources Control Board #6SS011110		\$ 2,000	\$ -	\$ 2,700	\$ 3,100
	Placer County ARB For Standby Generators-Rolling		3,000	-	-	-
	TRPA MOU Monitoring Fees (65% Swr 35% Wtr)		1,500	1,400	1,500	2,200
	US Forest Service Fee		300	220	250	280
	Fuel Dispensing Fee		170	350	200	200
	Total Fees & Permits		\$ 6,970	\$ 1,970	\$ 4,650	\$ 5,780
4825	Taxes & Licenses					
	California Water Environment Association (CWEA) Test Fees		\$ 1,900	\$ 1,080	\$ 1,080	\$ 1,260
	California Water Environment Association Certification Renewal		1,000	1,152	1,260	1,470
	Radio Licenses - Truck Mounted, Handheld, and Stationary (60% Swr 40% Wtr)		780	780	-	-
	Total Taxes & Licenses		\$ 3,680	\$ 3,012	\$ 2,340	\$ 2,730

Division	21	Sewer	2019	2020	2021	2022
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4830	Travel & Meetings					
	California Water Environment Association Awards Dinner		\$ 1,000	\$ 1,200	\$ 1,300	\$ 1,500
	Travel for Highly Specialized, individual or specific skill set training		2,000	2,000	15,000	12,000
	Travel for Lucity Annual Conference		3,500	3,000	5,000	5,000
	California Water Environment Association Conference		4,000	2,500	4,000	1,500
	Total Travel & Meetings		\$ 10,500	\$ 8,700	\$ 25,300	\$ 20,000
4855	Education & Training					
	Highly specialized, individual or specific skill set training		\$ 3,000	\$ 5,500	\$ 8,300	\$ 3,000
	California Water Environment Association Safety Training Day Fee		850	975	975	1,125
	CCTV Training (New PACP/LACP/MACP Modules to NASSCO Standards)		5,100	3,000	750	800
	Lucity Annual Conference and Training		2,000	1,600	3,000	4,500
	California Water Environment Association Conference		1,350	1,300	1,500	1,800
	Total Education & Training		\$ 12,300	\$ 12,375	\$ 14,525	\$ 11,225
4880	Memberships					
	California Water Environment Association Membership		\$ 4,320	\$ 4,080	\$ 4,164	\$ 4,312
	National Association of Sewer Service Companies Membership		600	500	1,000	500
	Total Memberships		\$ 4,920	\$ 4,580	\$ 5,164	\$ 4,812

YTD as of January 31, 2021



Division Department	21 1800		Sewer Base Facilities Maintenance				2022 Budget	Change from Last Audited FS
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 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	-	-	(400)	-	-	(400)		0.0%
Utilities	(53,950)	(53,597)	(54,380)	(28,929)	(49,592)	(59,200)		10.5%
Other Operating Expenses	-	(573)	(1,200)	-	-	(1,200)		109.3%
Insurance	-	-	-	-	-	-		0.0%
Internal Expense	(7,680)	(8,825)	(8,400)	(7,385)	(12,659)	(15,600)		76.8%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (61,630)	\$ (62,995)	\$ (64,380)	\$ (36,314)	\$ (62,252)	\$ (76,400)		21.3%
Operating Contribution	\$ (61,630)	\$ (62,995)	\$ (64,380)	\$ (36,314)	\$ (62,252)	\$ (76,400)		21.3%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (61,630)	\$ (62,995)	\$ (64,380)	\$ (36,314)	\$ (62,252)	\$ (76,400)		21.3%
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)	\$ (61,630)	\$ (62,995)	\$ (64,380)	\$ (36,314)	\$ (62,252)	\$ (76,400)		21.3%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ (61,630)	\$ (62,995)	\$ (64,380)	\$ (36,314)	\$ (62,252)	\$ (76,400)		21.3%

Division Department		21 1800	Sewer Base Facilities Maintenance							IS Line
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget			
21-1800-4465	Contractual Services	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ 400	Outside Services/Contractual		
21-1800-4510	Natural Gas	14,120	13,990	13,180	4,970	8,521	14,900	Utilities		
21-1800-4515	Electricity	25,718	25,309	26,200	13,913	23,851	28,900	Utilities		
21-1800-4530	T.T.S.A.	4,200	4,042	4,200	4,042	6,929	4,600	Utilities		
21-1800-4545	Disposal	9,912	10,256	10,800	6,004	10,292	10,800	Utilities		
21-1800-4610	Operating Supplies	-	573	1,200	-	-	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 & Maint. - Other	-	-	-	-	-	-	Other Operating Expenses		
21-1800-4710	Repair & Maint. - Buildings	-	-	-	-	-	-	Other Operating Expenses		
21-1800-4520	Water	4,200	4,353	3,600	3,441	5,899	7,200	Internal Expense		
21-1800-4525	Sewer	3,480	4,471	4,800	3,943	6,760	8,400	Internal Expense		
21-1800-4711	Repair & Maint. - Buildings	-	-	-	-	-	-	Allocation of Base		
Total		\$ 61,630	\$ 62,995	\$ 64,380	\$ 36,314	\$ 62,252	\$ 76,400			



YTD as of January 31, 2021

Water Enterprise

Income Statement	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 3,908,868	\$ 4,092,821	\$ 4,045,983	\$ 2,547,568	\$ 4,367,259	\$ 4,459,041	8.9%	
Internal Revenue	35,580	47,671	34,350	52,316	89,685	89,970	88.7%	
Total Operating Revenue	\$ 3,944,448	\$ 4,140,492	\$ 4,080,333	\$ 2,599,884	\$ 4,456,944	\$ 4,549,011	9.9%	
Salaries and Wages	\$ (889,913)	\$ (819,648)	\$ (980,185)	\$ (599,762)	\$ (1,028,163)	\$ (1,136,072)	38.6%	
Employee Benefits	(452,021)	(439,407)	(484,906)	(285,983)	(490,257)	(566,695)	29.0%	
Outside Services/Contractual	(160,095)	(257,465)	(152,030)	(81,372)	(139,495)	(206,260)	-19.9%	
Utilities	(165,855)	(145,887)	(174,975)	(121,280)	(207,909)	(189,324)	29.8%	
Other Operating Expenses	(318,320)	(290,778)	(341,400)	(208,832)	(357,998)	(399,580)	37.4%	
Insurance	(41,821)	(44,237)	(43,163)	(24,764)	(42,452)	(48,004)	8.5%	
Internal Expense	(22,584)	(22,372)	(28,690)	(15,219)	(26,091)	(30,880)	38.0%	
Debt Service	(98,952)	(101,424)	(83,939)	(48,964)	(83,939)	(69,499)	-31.5%	
Depreciation	(1,060,454)	(1,012,618)	(1,102,508)	(594,609)	(1,019,330)	(1,069,745)	5.6%	
Total Operating Expense	\$ (3,210,015)	\$ (3,133,836)	\$ (3,391,795)	\$ (1,980,786)	\$ (3,395,634)	\$ (3,716,058)	18.6%	
Operating Contribution	\$ 734,433	\$ 1,006,656	\$ 688,538	\$ 619,098	\$ 1,061,310	\$ 832,952	-17.3%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	(185,861)	(166,539)	(233,639)	(136,289)	(233,639)	(262,805)	57.8%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ 548,572	\$ 840,116	\$ 454,899	\$ 482,808	\$ 827,671	\$ 570,147	-32.1%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	2,410	-	779	1,335	-	-100.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	32,500	44,080	-	22,455	38,494	38,000	-13.8%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	(32,723)	-	(8,679)	(14,878)	-	-100.0%	
Income(Loss)	\$ 581,072	\$ 853,884	\$ 454,899	\$ 497,363	\$ 852,623	\$ 608,147	-28.8%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 581,072	\$ 853,884	\$ 454,899	\$ 497,363	\$ 852,623	\$ 608,147	-28.8%	
Earnings Before Interest, Depreciation & Amortization	\$	1,967,925	\$	1,140,937	\$	1,955,892	\$	1,747,391

YTD as of January 31, 2021



Division Department	31 2105		Water National Ave Plant		2021		2022		Change from Last Audited FS
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget			
Income Statement									
Operations									
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Salaries and Wages	\$ (115,391)	\$ (116,544)	\$ (148,689)	\$ (92,513)	\$ (158,594)	\$ (115,320)			-1.1%
Employee Benefits	(62,493)	(60,179)	(76,792)	(44,845)	(76,877)	(60,603)			0.7%
Outside Services/Contractual	(14,595)	(29,412)	(24,105)	(12,397)	(21,251)	(36,640)			24.6%
Utilities	(6,200)	(6,145)	(6,400)	(6,120)	(10,491)	(6,200)			0.9%
Other Operating Expenses	(40,080)	(33,063)	(53,380)	(49,048)	(84,083)	(66,460)			101.0%
Insurance	-	-	-	-	-	-			0.0%
Internal Expense	(7,584)	(7,372)	(9,840)	(6,469)	(11,091)	(11,880)			61.2%
Debt Service	-	-	-	-	-	-			0.0%
Depreciation	-	-	-	-	-	-			0.0%
Total Operating Expense	\$ (246,343)	\$ (252,715)	\$ (319,206)	\$ (211,393)	\$ (362,388)	\$ (297,103)			17.6%
Operating Contribution	\$ (246,343)	\$ (252,715)	\$ (319,206)	\$ (211,393)	\$ (362,388)	\$ (297,103)			17.6%
Allocation of Base	-	-	-	-	-	-			0.0%
Allocation of Fleet	-	-	-	-	-	-			0.0%
Allocation of General & Administrative	-	-	-	-	-	-			0.0%
Operating Income(Loss)	\$ (246,343)	\$ (252,715)	\$ (319,206)	\$ (211,393)	\$ (362,388)	\$ (297,103)			17.6%
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)	\$ (246,343)	\$ (252,715)	\$ (319,206)	\$ (211,393)	\$ (362,388)	\$ (297,103)			17.6%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0%
Transfers	-	-	-	-	-	-			0.0%
Balance	\$ (246,343)	\$ (252,715)	\$ (319,206)	\$ (211,393)	\$ (362,388)	\$ (297,103)			17.6%

Division Department		31 2105		Water National Ave Plant						
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line		
31-2105-4110	Salaries & Wage - Regular Full	\$ 115,391	\$ 92,063	\$ 148,689	\$ 77,944	\$ 133,619	\$ 115,320	Salaries and Wages		
31-2105-4100	Accrued Payroll Expense	-	4,801	-	(3,846)	(6,593)	-	Salaries and Wages		
31-2105-4120	Sick/Personal	-	3,676	-	3,126	5,359	-	Salaries and Wages		
31-2105-4125	Vacation Time	-	7,030	-	2,691	4,614	-	Salaries and Wages		
31-2105-4127	Holiday Pay	-	4,863	-	5,609	9,616	-	Salaries and Wages		
31-2105-4135	Compensatory Time	-	2,885	-	2,121	3,636	-	Salaries and Wages		
31-2105-4145	Overtime	-	1,227	-	4,867	8,344	-	Salaries and Wages		
31-2105-4200	F.I.C.A.	8,827	8,481	11,375	7,342	12,587	8,822	Employee Benefits		
31-2105-4300	Accrued Benefit Expense	-	961	-	(900)	(1,542)	-	Employee Benefits		
31-2105-4305	Allocated Benefit	33,742	34,078	40,935	24,743	42,416	32,888	Employee Benefits		
31-2105-4345	Workers' Comp Insurance	9,123	7,787	9,364	5,976	10,244	8,345	Employee Benefits		
31-2105-4356	CalPERS	10,289	8,397	14,373	7,269	12,460	10,230	Employee Benefits		
31-2105-4368	Unemployment Insur. Exp Rating	397	465	730	405	694	311	Employee Benefits		
31-2105-4369	Employment Training Tax	115	11	15	11	18	8	Employee Benefits		
31-2105-4465	Contractual Services	14,595	29,412	24,105	12,397	21,251	36,640	Outside Services/Contractual		
31-2105-4530	T.T.S.A.	6,200	6,145	6,400	6,120	10,491	6,200	Utilities		
31-2105-4610	Operating Supplies	27,000	21,274	32,000	19,631	33,653	36,600	Other Operating Expenses		
31-2105-4640	Equipment	9,600	8,111	13,500	26,301	45,087	18,500	Other Operating Expenses		
31-2105-4740	Repair & Maint. - Other	-	-	2,000	-	-	5,000	Other Operating Expenses		
31-2105-4816	Shipping	3,480	3,678	5,880	3,117	5,343	6,360	Other Operating Expenses		
31-2105-4520	Water	1,320	3,134	5,400	1,645	2,820	1,080	Internal Expense		
31-2105-4525	Sewer	6,264	4,238	4,440	4,824	8,270	10,800	Internal Expense		
Total		\$ 246,343	\$ 252,715	\$ 319,206	\$ 211,393	\$ 362,388	\$ 297,103			

Division	31	Water	2019	2020	2021	2022
Department	2105	National Ave Plant	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	UVAS Calibration and Service		\$ 1,280	\$ 3,000	\$ 4,200	\$ 4,500
	UV Sensor Calibration		-	-	-	12,500
	E-MASS and Maintenance		-	-	6,500	6,000
	Snow Removal		3,231	-	-	-
	Crane Inspection		-	275	325	300
	Fire Extinguisher Inspections - Water Facilities		400	40	60	100
	Monthly Giardia / Crypto Samples		4,840	4,080	4,080	5,400
	Raw Water Samples		5,460	3,900	5,940	3,840
	National Avenue WTP Intake Inspection / Cleaning		3,500	3,300	3,000	4,000
	Total Contractual Services		\$ 18,711	\$ 14,595	\$ 24,105	\$ 36,640
4610	Operating Supplies					
	Sodium Hypochlorite	(90% Swr 10% Wtr)	\$ 12,000	\$ 6,600	\$ 7,200	\$ 7,200
	Fittings / Connectors / Small Parts		500	-	-	2,400
	Plant Parts / Lamps / Filters		11,000	14,400	18,000	18,000
	Parts / NTU Standards / Chlorine Test Kit / Reagents		7,000	6,000	6,800	9,000
	Replacement batteries for generator		1,300	-	-	-
	Amiad Filters, Valves, Sheer pins, etc.		1,100	-	-	-
	Total Operating Supplies		\$ 32,900	\$ 27,000	\$ 32,000	\$ 36,600
4816	Shipping					
	Raw Water Sample Shipping		\$ 1,400	\$ 1,400	\$ 3,720	\$ 4,740
	Cooler Return (empty)		260	260	240	-
	Sensor Shipping		-	-	-	300
	Raw Water Sample To Lab		1,400	1,400	1,920	1,320
	Total Shipping		\$ 3,060	\$ 3,060	\$ 5,880	\$ 6,360

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Division Department	31 2120		Water Force Mains		2021		2022	Change from Last Audited FS
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget		
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (303,650)	\$ (311,803)	\$ (350,290)	\$ (205,758)	\$ (352,728)	\$ (411,152)		31.9%
Employee Benefits	(162,258)	(161,177)	(178,109)	(101,064)	(173,252)	(216,069)		34.1%
Outside Services/Contractual	(56,800)	(96,419)	(56,800)	(37,668)	(64,573)	(57,300)		-40.6%
Utilities	-	-	-	-	-	-		0.0%
Other Operating Expenses	(132,260)	(141,084)	(151,860)	(102,321)	(175,408)	(173,310)		22.8%
Insurance	-	-	-	-	-	-		0.0%
Internal Expense	(15,000)	(15,000)	(15,000)	(8,750)	(15,000)	(15,000)		0.0%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (669,968)	\$ (725,483)	\$ (752,060)	\$ (455,560)	\$ (780,960)	\$ (872,831)		20.3%
Operating Contribution	\$ (669,968)	\$ (725,483)	\$ (752,060)	\$ (455,560)	\$ (780,960)	\$ (872,831)		20.3%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (669,968)	\$ (725,483)	\$ (752,060)	\$ (455,560)	\$ (780,960)	\$ (872,831)		20.3%
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)	\$ (669,968)	\$ (725,483)	\$ (752,060)	\$ (455,560)	\$ (780,960)	\$ (872,831)		20.3%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	-	0.0%
Balance	\$ (669,968)	\$ (725,483)	\$ (752,060)	\$ (455,560)	\$ (780,960)	\$ (872,831)		20.3%

Division Department		31 2120	Water Force Mains	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line
31-2120-4110	Salaries & Wage - Regular Full	\$		291,214	\$ 259,688	\$ 335,982	\$ 162,950	\$ 279,343	\$ 411,152	Salaries and Wages
31-2190-4110	Salaries & Wage - Regular Full			6,316	4,955	6,307	3,132	5,370	-	Salaries and Wages
31-2120-4100	Accrued Payroll Expense			-	(4,854)	-	(8,099)	(13,884)	-	Salaries and Wages
31-2190-4100	Accrued Payroll Expense			-	269	-	(152)	(260)	-	Salaries and Wages
31-2120-4115	Salaries and Wages - Temp			6,121	-	8,001	-	-	-	Salaries and Wages
31-2120-4120	Sick/Personal			-	9,447	-	11,536	19,776	-	Salaries and Wages
31-2190-4120	Sick/Personal			-	197	-	190	325	-	Salaries and Wages
31-2105-4123	Bereavement Pay			-	-	-	225	385	-	Salaries and Wages
31-2120-4123	Bereavement Pay			-	114	-	439	753	-	Salaries and Wages
31-2190-4123	Bereavement Pay			-	3	-	6	11	-	Salaries and Wages
31-2120-4125	Vacation Time			-	13,810	-	12,410	21,274	-	Salaries and Wages
31-2190-4125	Vacation Time			-	196	-	275	471	-	Salaries and Wages
31-2120-4127	Holiday Pay			-	13,565	-	12,793	21,930	-	Salaries and Wages
31-2190-4127	Holiday Pay			-	267	-	241	414	-	Salaries and Wages
31-2120-4135	Compensatory Time			-	9,046	-	3,804	6,520	-	Salaries and Wages
31-2190-4135	Compensatory Time			-	130	-	37	64	-	Salaries and Wages
31-2120-4145	Overtime			-	4,564	-	5,679	9,736	-	Salaries and Wages
31-2190-4145	Overtime			-	50	-	43	73	-	Salaries and Wages
31-2120-4185	Workers' Comp Leave			-	352	-	244	418	-	Salaries and Wages
31-2190-4185	Workers' Comp Leave			-	3	-	5	9	-	Salaries and Wages
31-2120-4200	F.I.C.A.			22,746	23,632	26,315	15,964	27,368	31,453	Employee Benefits
31-2190-4200	F.I.C.A.			483	443	483	299	513	-	Employee Benefits
31-2120-4300	Accrued Benefit Expense			-	(2,892)	-	(1,941)	(3,327)	-	Employee Benefits
31-2190-4300	Accrued Benefit Expense			-	64	-	(36)	(61)	-	Employee Benefits
31-2120-4305	Allocated Benefit			85,155	89,396	92,499	53,812	92,248	117,255	Employee Benefits
31-2190-4305	Allocated Benefit			1,847	1,775	1,736	1,008	1,727	-	Employee Benefits
31-2120-4345	Workers' Comp Insurance			23,507	21,848	21,664	12,942	22,187	29,751	Employee Benefits
31-2190-4345	Workers' Comp Insurance			499	403	397	243	417	-	Employee Benefits
31-2120-4356	CalPERS			25,967	24,887	32,477	17,462	29,935	36,473	Employee Benefits
31-2190-4356	CalPERS			563	470	610	343	588	-	Employee Benefits
31-2120-4368	Unemployment Insur. Exp Rating			1,160	1,104	1,858	925	1,585	1,108	Employee Benefits
31-2190-4368	Unemployment Insur. Exp Rating			26	21	36	18	30	-	Employee Benefits
31-2120-4369	Employment Training Tax			297	26	34	24	42	29	Employee Benefits
31-2190-4369	Employment Training Tax			6	0	1	0	1	-	Employee Benefits
31-2120-4435	Software Licenses/Maintenance			11,300	6,457	7,400	2,267	3,886	5,200	Outside Services/Contractual
31-2120-4465	Contractual Services			45,500	89,962	49,400	35,400	60,686	52,100	Outside Services/Contractual
31-2120-4610	Operating Supplies			124,800	135,679	135,400	100,256	171,867	168,600	Other Operating Expenses
31-2190-4610	Operating Supplies			1,000	85	1,400	313	537	-	Other Operating Expenses
31-2120-4630	Tools			-	-	-	-	-	-	Other Operating Expenses
31-2190-4630	Tools			100	-	-	-	-	-	Other Operating Expenses
31-2120-4640	Equipment			-	1,562	2,500	-	-	-	Other Operating Expenses
31-2190-4640	Equipment			2,400	-	8,600	-	-	-	Other Operating Expenses
31-2120-4816	Shipping			1,320	1,393	1,320	650	1,114	1,320	Other Operating Expenses
31-2120-4820	Fees & Permits			2,640	660	2,640	715	1,226	3,390	Other Operating Expenses
31-2120-4830	Travel & Meetings			-	-	-	-	-	-	Other Operating Expenses
31-2120-4835	Rents & Leases			-	1,705	-	-	-	-	Other Operating Expenses
31-2120-4880	Memberships			-	-	-	387	664	-	Other Operating Expenses
31-2120-4805	Dumping Fees			15,000	15,000	15,000	8,750	15,000	15,000	Internal Expense
Total		\$		669,968	\$ 725,483	\$ 752,060	\$ 455,560	\$ 780,960	\$ 872,831	

Division	31	Water	2019	2020	2021	2022
Department	2120	Force Mains	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4610	Operating Supplies					
	Water Meter Repair / Taps / Saddles / Stops		\$ 21,000	\$ -	\$ -	\$ 2,500
	Marking Paint, Whiskers, Nails, etc.		500	-	-	1,500
	Fittings / Connectors / Small Parts		21,000	-	-	1,200
	Chlorine Test Kits / Reagents		500	-	1,200	1,200
	Backfill / Sand / Base Rock / Hydro Patch		-	-	-	8,000
	Cold Mix		-	-	-	1,500
	Pipe / Meter Boxes / Lids / Tubing		31,000	67,000	67,000	62,400
	PRV / PRS units - rebuild kits		2,500	-	-	-
	Upgrade to New: Round-Style Meter Box / Lid / Bases		3,000	-	-	-
	Traffic Control Supplies		-	3,000	4,400	5,500
	Water Meter & ERT Replacements		28,000	32,000	20,000	14,000
	Leak Sensors		-	-	-	7,500
	Wi-Fi Meters		-	-	20,000	40,500
	TCPUD Water Purchases		27,500	22,800	22,800	22,800
	Total Operating Supplies		\$ 135,000	\$ 124,800	\$ 135,400	\$ 168,600
4435	Software Licenses/Maintenance					
	SCADA - Inductive Automation Ignition License Maintenance		\$ 800	\$ 800	\$ -	\$ -
	Itron Maintenance		-	10,500	7,400	5,200
	Total Software Licenses/Maintenance		\$ 800	\$ 11,300	\$ 7,400	\$ 5,200
4465	Contractual Services					
	Water Tank Maintenance Contract - Carnelian Woods #2 Tank		\$ 15,000	\$ -	\$ -	\$ -
	Diesel Fuel Filtration Park Well		-	3,000	-	-
	Meter Calibration		-	-	-	6,700
	Monthly Water Sampling		6,500	5,400	5,400	8,400
	Hot Tap Valves		-	-	7,500	6,000
	Lead & Copper Testing		-	2,100	-	-
	Patch Paving		33,000	30,000	30,000	23,000
	Water Tank Cleaning and Inspection		-	5,000	6,500	8,000
	SCADA on the storage tanks		800	-	-	-
	Total Contractual Services		\$ 55,300	\$ 45,500	\$ 49,400	\$ 52,100

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Division Department	31 2130		Water Pump Stations					Change from Last Audited FS
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget		
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (89,235)	\$ (87,713)	\$ (105,928)	\$ (66,561)	\$ (114,104)	\$ (97,555)		11.2%
Employee Benefits	(48,350)	(45,036)	(54,725)	(32,103)	(55,034)	(51,267)		13.8%
Outside Services/Contractual	(11,200)	(3,853)	(17,225)	(8,405)	(14,408)	(19,250)		399.6%
Utilities	(159,355)	(139,742)	(168,575)	(115,160)	(197,417)	(180,124)		28.9%
Other Operating Expenses	(13,095)	(12,183)	(17,400)	(2,192)	(3,757)	(28,400)		133.1%
Insurance	-	-	-	-	-	-		0.0%
Internal Expense	-	-	-	-	-	-		0.0%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (321,234)	\$ (288,527)	\$ (363,853)	\$ (224,420)	\$ (384,720)	\$ (376,596)		30.5%
Operating Contribution	\$ (321,234)	\$ (288,527)	\$ (363,853)	\$ (224,420)	\$ (384,720)	\$ (376,596)		30.5%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (321,234)	\$ (288,527)	\$ (363,853)	\$ (224,420)	\$ (384,720)	\$ (376,596)		30.5%
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)	\$ (321,234)	\$ (288,527)	\$ (363,853)	\$ (224,420)	\$ (384,720)	\$ (376,596)		30.5%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ (321,234)	\$ (288,527)	\$ (363,853)	\$ (224,420)	\$ (384,720)	\$ (376,596)		30.5%

Division Department		31 2130	Water Pump Stations	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line
31-2130-4110	Salaries & Wage - Regular Full	\$		89,235	\$ 71,359	\$ 105,928	\$ 54,328	\$ 93,133	\$ 97,555	Salaries and Wages
31-2130-4100	Accrued Payroll Expense			-	2,034	-	(2,734)	(4,687)	-	Salaries and Wages
31-2130-4115	Salaries and Wages - Temp			-	-	-	-	-	-	Salaries and Wages
31-2130-4120	Sick/Personal			-	3,031	-	2,583	4,428	-	Salaries and Wages
31-2130-4123	Bereavement Pay			-	8	-	446	765	-	Salaries and Wages
31-2130-4125	Vacation Time			-	4,352	-	2,557	4,383	-	Salaries and Wages
31-2130-4127	Holiday Pay			-	3,754	-	4,001	6,859	-	Salaries and Wages
31-2130-4135	Compensatory Time			-	2,052	-	1,230	2,109	-	Salaries and Wages
31-2130-4145	Overtime			-	1,113	-	4,150	7,114	-	Salaries and Wages
31-2130-4185	Workers' Comp Leave			-	9	-	-	-	-	Salaries and Wages
31-2130-4200	F.I.C.A.			6,826	6,520	8,104	5,277	9,046	7,463	Employee Benefits
31-2130-4300	Accrued Benefit Expense			-	246	-	(641)	(1,098)	-	Employee Benefits
31-2130-4305	Allocated Benefit			26,094	25,647	29,163	17,762	30,448	27,821	Employee Benefits
31-2130-4345	Workers' Comp Insurance			7,055	5,944	6,671	4,284	7,344	7,059	Employee Benefits
31-2130-4356	CalPERS			7,957	6,328	10,239	5,114	8,767	8,654	Employee Benefits
31-2130-4368	Unemployment Insur. Exp Rating			328	342	537	300	514	263	Employee Benefits
31-2130-4369	Employment Training Tax			89	8	11	8	13	7	Employee Benefits
31-2130-4435	Software Licenses/Maintenance			-	-	-	-	-	-	Outside Services/Contractual
31-2130-4465	Contractual Services			11,200	3,853	17,225	8,405	14,408	19,250	Outside Services/Contractual
31-2130-4510	Natural Gas			1,655	1,521	1,655	558	957	1,380	Utilities
31-2130-4515	Electricity			154,400	136,585	165,000	113,794	195,076	178,000	Utilities
31-2130-4540	Telephone			3,300	1,637	1,920	807	1,384	744	Utilities
31-2130-4610	Operating Supplies			2,400	5,645	9,600	1,202	2,060	15,900	Other Operating Expenses
31-2130-4630	Tools			1,200	572	3,000	-	-	-	Other Operating Expenses
31-2130-4640	Equipment			3,600	4,420	4,800	577	990	12,000	Other Operating Expenses
31-2130-4710	Repair & Maint. - Buildings			4,500	-	-	-	-	-	Other Operating Expenses
31-2130-4816	Shipping			-	29	-	-	-	-	Other Operating Expenses
31-2130-4820	Fees & Permits			1,395	1,517	-	413	708	500	Other Operating Expenses
Total		\$		321,234	\$ 288,527	\$ 363,853	\$ 224,420	\$ 384,720	\$ 376,596	

Division	31	Water	2019	2020	2021	2022
Department	2130	Pump Stations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4640	Equipment					
	Park Tank to Park Well Communication					\$ 6,000
	R & R Damaged / Failed Equipment					6,000
	Total Total					\$ 12,000
4465	Contractual Services					
	Snow Removal	\$	3,400	\$ 3,000	\$ 4,200	\$ 3,825
	Fire Extinguisher Inspections - Water Facilities		400	200	250	475
	E-MASS and Maintenance		-	-	3,500	3,500
	Fence Repair / Replacement - Water Stations		1,500	-	-	-
	Pump Repair		3,000	7,750	6,000	6,000
	Diesel Fuel Filtration Park Well		-	-	3,000	-
	UVAS Calibration Service		-	-	-	4,400
	Arc Flash Glove Inspection		-	-	-	400
	Crane Inspections		350	250	275	650
	Total Contractual Services	\$	8,650	\$ 11,200	\$ 17,225	\$ 19,250
4710	Repairs & Maintenance - Buildings					
	Minor Repairs to Carnelian Pump & Booster Station - Paint / Siding / Shingles etc.	\$	3,500	\$ 2,000	\$ -	\$ -
	Roof over power panels at Zone 1 booster		7,500	2,500	-	-
	Total Repairs & Maintenance - Buildings	\$	11,000	\$ 4,500	\$ -	\$ -
4820	Fees & Permits					
	Placer County Environmental Health Fees	\$	1,100	\$ 1,075	\$ -	\$ -
	Generator Fees		-	320	-	500
	Total Fees & Permits	\$	1,100	\$ 1,395	\$ -	\$ 500

YTD as of January 31, 2021



Division Department	31 5030		Water Base					Change from Last Audited FS
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget		
Income Statement								
Operations								
Operating Revenue	\$ 3,908,868	\$ 4,092,821	\$ 4,045,983	\$ 2,547,568	\$ 4,367,259	\$ 4,459,041	8.9%	
Internal Revenue	35,580	47,671	34,350	52,316	89,685	89,970	88.7%	
Total Operating Revenue	\$ 3,944,448	\$ 4,140,492	\$ 4,080,333	\$ 2,599,884	\$ 4,456,944	\$ 4,549,011	9.9%	
Salaries and Wages	\$ (381,638)	\$ (303,588)	\$ (375,277)	\$ (234,930)	\$ (402,737)	\$ (512,046)	68.7%	
Employee Benefits	(178,921)	(173,015)	(175,280)	(107,972)	(185,094)	(238,756)	38.0%	
Outside Services/Contractual	(77,500)	(127,781)	(53,900)	(22,904)	(39,263)	(93,070)	-27.2%	
Utilities	(300)	-	-	-	-	(3,000)	0.0%	
Other Operating Expenses	(132,885)	(104,447)	(118,760)	(55,271)	(94,750)	(131,410)	25.8%	
Insurance	(41,821)	(44,237)	(43,163)	(24,764)	(42,452)	(48,004)	8.5%	
Internal Expense	-	-	(3,850)	-	-	(4,000)	0.0%	
Debt Service	(98,952)	(101,424)	(83,939)	(48,964)	(83,939)	(69,499)	-31.5%	
Depreciation	(1,060,454)	(1,012,618)	(1,102,508)	(594,609)	(1,019,330)	(1,069,745)	5.6%	
Total Operating Expense	\$ (1,972,470)	\$ (1,867,110)	\$ (1,956,676)	\$ (1,089,413)	\$ (1,867,566)	\$ (2,169,529)	16.2%	
Operating Contribution	\$ 1,971,978	\$ 2,273,382	\$ 2,123,657	\$ 1,510,471	\$ 2,589,378	\$ 2,379,482	4.7%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	(185,861)	(166,539)	(233,639)	(136,289)	(233,639)	(262,805)	57.8%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ 1,786,117	\$ 2,106,842	\$ 1,890,018	\$ 1,374,181	\$ 2,355,739	\$ 2,116,677	0.5%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	2,410	-	779	1,335	-	-100.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	32,500	44,080	-	22,455	38,494	38,000	-13.8%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	(32,723)	-	(8,679)	(14,878)	-	-100.0%	
Income(Loss)	\$ 1,818,617	\$ 2,120,610	\$ 1,890,018	\$ 1,388,737	\$ 2,380,691	\$ 2,154,677	1.6%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 1,818,617	\$ 2,120,610	\$ 1,890,018	\$ 1,388,737	\$ 2,380,691	\$ 2,154,677	1.6%	

Division Department		31 5030	Water Base	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line
33-5030-3120	Water System Replacement Fee	\$		(1,110,672)	\$	(1,335,403)	\$	-	\$	(1,473,109) Operating Revenue
33-3100-3120	Water System Replacement Fee			-	(1,124,411)	-	(840,235)	(1,440,404)	-	Operating Revenue
33-3100-3130	Fed/State Mandate Fee			-	(61,187)	-	(40,132)	(68,797)	-	Operating Revenue
33-5030-3130	Fed/State Mandate Fee			-	-	(62,739)	-	-	(71,072)	Operating Revenue
34-5030-3130	Fed/State Mandate Fee			(58,106)	-	-	-	-	-	Operating Revenue
31-3110-3000	Water Sales			-	47,671	34,350	52,316	89,685	-	Operating Revenue
31-5030-3000	Water Sales			35,580	-	-	-	-	89,970	Operating Revenue
31-3110-3200	Water Sales			-	(22,823)	-	(18,851)	(32,315)	-	Operating Revenue
31-3140-3200	Water Sales			-	(8,533)	-	(8,167)	(14,001)	-	Operating Revenue
31-3150-3200	Water Sales			-	(1,372)	-	(1,042)	(1,787)	-	Operating Revenue
31-5030-3200	Water Sales			(149,228)	-	(130,098)	-	-	(1,977,795)	Operating Revenue
31-3110-3205	Metered Water			-	(30,697)	-	(23,427)	(40,161)	-	Operating Revenue
31-3140-3205	Metered Water			-	(22,385)	-	(22,650)	(38,828)	-	Operating Revenue
31-3150-3205	Metered Water			-	44	-	(249)	(426)	-	Operating Revenue
31-5030-3205	Metered Water			(46,444)	(427)	(40,997)	(124)	(212)	(982,535)	Operating Revenue
31-3140-3206	Relief of Charges - Dollar Cov			-	1,392	-	-	-	-	Operating Revenue
31-5030-3206	Relief of Charges - Main			(7,500)	-	-	-	-	-	Operating Revenue
31-3110-3210	Single Family Water Sales			-	(1,153,811)	-	(632,343)	(1,084,017)	-	Operating Revenue
31-3140-3210	Single Family Wtr Sales			-	(99,179)	-	(54,918)	(94,145)	-	Operating Revenue
31-3150-3210	S Family Water Sales			-	(94,518)	-	(52,853)	(90,604)	-	Operating Revenue
31-5030-3210	Single Family Water Sales			(1,215,753)	-	(1,077,182)	-	-	-	Operating Revenue
31-3110-3215	Single Fam Metered Water			-	(203,529)	-	(303,357)	(520,041)	-	Operating Revenue
31-3140-3215	Single Fam Meter Water			-	(2,232)	-	(19,810)	(33,960)	-	Operating Revenue
31-3150-3215	Single Fam Meter Water			-	(12,446)	-	(26,879)	(46,079)	-	Operating Revenue
31-5030-3215	Single Fam Meter Water			(374,091)	-	(447,436)	-	-	-	Operating Revenue
31-3140-3216	Relief of Chgs-Multi Res			-	784	-	-	-	-	Operating Revenue
31-3150-3216	Relief of Chgs-SFR			-	2,114	-	-	-	-	Operating Revenue
31-3110-3220	Multi Res Water Sales			-	(191,765)	-	(168,867)	(289,486)	-	Operating Revenue
31-3140-3220	Multi Res Water Sales			-	(1,498)	-	(1,249)	(2,141)	-	Operating Revenue
31-3150-3220	Multi Res Water Sales			-	(8,172)	-	(6,811)	(11,675)	-	Operating Revenue
31-5030-3220	Multi Res Water Sales			(289,211)	-	(279,901)	-	-	-	Operating Revenue
31-3110-3222	Multi Res Unit Charge			-	(64,227)	-	-	-	-	Operating Revenue
31-3140-3222	Multi Res Unit Charge			-	(247)	-	-	-	-	Operating Revenue
31-3150-3222	Multi Res Unit Chg			-	(1,605)	-	-	-	-	Operating Revenue
31-3110-3225	Multi Res Meter Water			-	(101,964)	-	(96,218)	(164,944)	-	Operating Revenue
31-3140-3225	Muti Res Meter Water			-	(1,329)	-	(1,608)	(2,756)	-	Operating Revenue
31-3150-3225	Multi Res Metered			-	(2,772)	-	(3,134)	(5,373)	-	Operating Revenue
31-5030-3225	Multi Res Metered			(144,882)	-	(153,134)	-	-	-	Operating Revenue
31-3110-3230	Mixed Use Water Sales			-	(252,152)	-	(159,558)	(273,528)	-	Operating Revenue
31-3140-3230	Mixed Use Water Sales			-	(4,455)	-	(2,845)	(4,877)	-	Operating Revenue
31-3150-3230	Mixed Use Water Sales			-	(24,101)	-	(15,363)	(26,337)	-	Operating Revenue
31-5030-3230	Mixed Use Water Sales			(348,878)	-	(325,827)	-	-	-	Operating Revenue
31-3110-3235	Mixed Use Metered			-	(90,106)	-	(100,701)	(172,631)	-	Operating Revenue
31-3140-3235	Mixed Use Metered			-	(1,308)	-	(1,965)	(3,369)	-	Operating Revenue
31-3150-3235	Mixed Use Metered			-	(13,257)	-	(13,639)	(23,381)	-	Operating Revenue
31-5030-3235	Mixed Use Metered			(151,683)	-	(168,868)	-	-	-	Operating Revenue
31-3100-3300	Utility Billing Accrual			-	-	-	(75)	(129)	-	Operating Revenue
31-3110-3300	Utility Billing Accrual			-	(212,720)	-	35,745	61,277	-	Operating Revenue
33-3100-3300	Utility Billing Accrual			-	(123,277)	-	(2,717)	(4,658)	-	Operating Revenue
31-3140-3300	Utility Billing Accrual			-	(17,301)	-	6,534	11,202	-	Operating Revenue
31-3150-3300	Utility Billing Accrual			-	(16,995)	-	4,306	7,381	-	Operating Revenue
31-3140-3301	Consumption Revenue Accrual			-	(55,517)	-	-	-	-	Operating Revenue

Division	31	Water								
Department	5030	Base								
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line		
31-3100-3325	Turn On / Turn Off Charge	\$ -	\$ (8,245)	\$ -	\$ (7,655)	\$ (13,123)	\$ -	Operating Revenue		
31-5030-3325	Turn On / Turn Off Charge	(10,000)	-	(10,000)	-	-	(9,500)	Operating Revenue		
32-3100-3335	Connection Fees - Water	-	(41,729)	-	(5,014)	(8,595)	-	Operating Revenue		
32-5030-3335	Connection Fees - Water	(10,000)	-	(10,000)	-	-	(10,000)	Operating Revenue		
32-3100-3336	Connection Fees - Fire Serv	-	(17,538)	-	(7,037)	(12,063)	-	Operating Revenue		
32-5030-3336	Connection Fees - Fire Serv	(10,000)	-	(10,000)	-	-	(10,000)	Operating Revenue		
31-3100-3350	Winterization Water Fee	-	(750)	-	-	-	-	Operating Revenue		
31-5030-3350	Winterization Water Fee	-	-	(750)	-	-	-	Operating Revenue		
31-3100-3360	Hydrant Rental Revenue	-	(1,480)	-	-	-	-	Operating Revenue		
31-3100-3365	Time and Material Revenue	-	(7,518)	-	(2,793)	(4,788)	-	Operating Revenue		
31-5030-3365	Meter Install Fee	(18,000)	(45,251)	(28,000)	(4,183)	(7,171)	(15,000)	Operating Revenue		
31-3110-7000	Internal Water Sales	-	(47,671)	(34,350)	(52,316)	(89,685)	-	Internal Revenue		
31-5030-7000	Internal Water Sales	(35,580)	-	-	-	-	(89,970)	Internal Revenue		
31-5030-4100	Accrued Payroll Expense	-	(117,648)	-	(8,795)	(15,077)	-	Salaries and Wages		
31-5030-4110	Salaries & Wage - Regular Full	303,966	319,198	323,329	177,991	305,127	418,386	Salaries and Wages		
31-5030-4115	Salaries and Wages - Temp	1,540	-	400	-	-	-	Salaries and Wages		
31-5030-4120	Sick/Personal	-	12,137	-	8,055	13,809	-	Salaries and Wages		
31-5030-4123	Bereavement Pay	-	2,537	-	296	507	-	Salaries and Wages		
31-5030-4125	Vacation Time	-	18,417	-	12,494	21,417	-	Salaries and Wages		
31-5030-4127	Holiday Pay	-	15,524	-	12,343	21,160	-	Salaries and Wages		
31-5030-4130	Administrative Leave	-	1,116	-	2,947	5,052	-	Salaries and Wages		
31-5030-4135	Compensatory Time	-	5,286	-	1,636	2,804	-	Salaries and Wages		
31-5030-4140	Standby/Monitoring Pay	39,594	40,943	39,548	24,738	42,409	39,659	Salaries and Wages		
31-5030-4141	Duty Supervisor Pay	12,538	3,105	-	-	-	-	Salaries and Wages		
31-5030-4145	Overtime	24,000	2,187	12,000	3,006	5,153	54,000	Salaries and Wages		
31-5030-4185	Workers' Comp Leave	-	464	-	219	376	-	Salaries and Wages		
31-5030-4190	Paid Time Off	-	322	-	-	-	-	Salaries and Wages		
31-5030-4200	F.I.C.A.	29,195	29,476	28,709	16,562	28,392	39,171	Employee Benefits		
31-5030-4300	Accrued Benefit Expense	-	171	-	(2,080)	(3,566)	-	Employee Benefits		
31-5030-4305	Allocated Benefit	88,884	88,504	89,015	62,418	107,002	119,318	Employee Benefits		
31-5030-4345	Workers' Comp Insurance	30,172	25,833	23,635	12,542	21,501	37,052	Employee Benefits		
31-5030-4356	CalPERS	29,244	27,713	32,414	17,597	30,167	41,905	Employee Benefits		
31-5030-4368	Unemployment Insur. Exp Rating	1,044	1,288	1,470	908	1,556	1,273	Employee Benefits		
31-5030-4369	Employment Training Tax	382	30	38	24	41	36	Employee Benefits		
31-5030-4425	Attorney Fees	25,000	61,241	25,000	16,644	28,533	-	Outside Services/Contractual		
31-5030-4435	Software Licenses/Maintenance	-	3,316	350	-	-	2,150	Outside Services/Contractual		
31-5030-4465	Contractual Services	52,500	63,224	28,550	6,259	10,730	90,920	Outside Services/Contractual		
31-5030-4540	Telephone	300	-	-	-	-	3,000	Utilities		
31-5030-4610	Operating Supplies	19,000	14,355	19,000	1,110	1,902	19,000	Other Operating Expenses		
31-5030-4620	Uniforms	4,400	6,890	5,500	2,606	4,467	4,500	Other Operating Expenses		
31-5030-4621	Safety Gear	10,000	3,394	10,200	603	1,034	7,200	Other Operating Expenses		
31-5030-4630	Tools	5,000	4,232	5,000	542	929	7,500	Other Operating Expenses		
31-5030-4875	Insurance Claims - PL & PD	2,500	-	-	-	-	-	Other Operating Expenses		
31-5030-4880	Memberships	18,000	20,465	17,700	15,880	27,223	18,700	Other Operating Expenses		
31-5030-4895	Miscellaneous	-	379	-	37	63	-	Other Operating Expenses		
31-5030-4980	Customer Information	-	4,002	-	4,416	7,571	-	Other Operating Expenses		
31-5030-4640	Equipment	16,300	16,335	-	958	1,643	12,200	Other Operating Expenses		
31-5030-4710	Repair & Maint. - Buildings	2,000	-	2,000	-	-	2,000	Other Operating Expenses		
31-5030-4816	Shipping	-	82	-	14	24	-	Other Operating Expenses		
31-5030-4820	Fees & Permits	25,125	25,272	24,000	24,624	42,213	35,590	Other Operating Expenses		
31-5030-4825	Taxes & Licenses	3,960	1,855	3,960	405	694	2,720	Other Operating Expenses		

Division Department		31 5030	Water Base								
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line			
31-5030-4830	Travel & Meetings	\$ 15,000	\$ 3,077	\$ 17,000	\$ 451	\$ 774	\$ 16,000	Other Operating Expenses			
31-5030-4835	Rents & Leases	-	-	-	-	-	-	Other Operating Expenses			
31-5030-4855	Education & Training	11,600	4,110	14,400	3,625	6,214	6,000	Other Operating Expenses			
31-5030-4870	Insurance	41,821	44,237	43,163	24,764	42,452	48,004	Insurance			
31-5030-4836	Rent of Event Center	-	-	3,850	-	-	4,000	Internal Expense			
31-5030-5060	Interest Expense	98,952	101,424	83,939	48,964	83,939	69,499	Debt Service			
31-5030-5600	Depreciation Expense	1,060,454	1,012,618	1,102,508	594,609	1,019,330	1,069,745	Depreciation			
31-5030-6020	Fleet Allocation	185,861	166,539	233,639	136,289	233,639	262,805	Allocation of Fleet			
31-5030-3435	Grant Revenue	-	(2,410)	-	(779)	(1,335)	-	Grant Revenue			
31-5030-3950	Miscellaneous Revenue	(32,500)	(44,080)	-	(22,455)	(38,494)	(38,000)	Other Non-Op Revenue			
31-5030-3438	CapContribution-Infrastructure	-	-	-	-	-	-	Capital Contribution			
31-5040-4358	Pension Expense	-	32,584	-	-	-	-	Other Non-Op Expenses			
31-5030-4625	Unusal Circumstance Tracking	-	139	-	139	238	-	Other Non-Op Expenses			
31-5030-4852	Miscellaneous Non-Operating	-	-	-	8,540	14,640	-	Other Non-Op Expenses			
Total		\$ (1,818,617)	\$ (2,120,610)	\$ (1,890,018)	\$ (1,388,737)	\$ (2,380,691)	\$ (2,154,677)				

Division	31	Water	2019	2020	2021	2022
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Fire Extinguisher Inspections - Water Facilities		\$ 500	\$ 100	\$ 300	\$ 300
	Backflow Gauge Calibrated		-	100	100	120
	Annual Service Air Compressor		-	600	500	1,600
	Traffic Control Training		-	750	900	-
	Respirator / Pulmonary Fit Test		-	1,400	1,750	2,250
	Forklift Training		-	1,500	1,600	1,500
	CPR / First Aid Training		-	1,600	1,600	1,600
	Handheld Radio Repairs		-	1,800	1,800	2,000
	Gas Monitor Sensors		-	-	-	1,600
	Safety & Hazmat Consultants		19,800	19,200	19,200	19,200
	Emergency Response Plan Consultant		-	-	-	30,000
	Cost of Service Study Implementation Support		41,000	25,000	-	-
	Federal Legislative Advocacy		-	-	-	30,000
	USA Dig Line Location Service		450	450	800	750
	Water Audit Validation Services		2,500	-	-	-
	Total Contractual Services		\$ 64,250	\$ 52,500	\$ 28,550	\$ 90,920
4640	Equipment					
	Hand Held Radios		\$ 6,000	\$ -	\$ -	\$ -
	Chop Saw 16"		-	1,800	-	-
	3000 Watt Generator		-	2,500	-	-
	Hydraulic Pump for valve exerciser		-	2,500	-	-
	Meter Pit Pumps		-	3,000	-	4,600
	Track Barrow		-	-	-	3,600
	Light Tower Retro Fit		-	3,500	-	-
	Air Monitoring Equipment		1,800	-	-	-
	Office / Desks		1,000	-	-	-
	Snow blower		3,500	3,000	-	4,000
	Total Equipment		\$ 12,300	\$ 16,300	\$ -	\$ 12,200
4820	Fees & Permits					
	System Fees #3110001 TAHOE MAIN		\$ 9,000	\$ -	\$ -	\$ -
	System Fees #3110023 CARNELIAN WOODS		3,000	-	-	-
	System Fees #3110036 DOLLAR COVE		3,000	-	-	-
	Lead Poisoning		-	350	-	60
	Annual Land Use Fee		-	1,500	-	280
	Small Water System Annual Fee		2,100	-	-	-
	Large Water System Annual Fee		14,000	17,500	18,000	28,500
	Water Rights		2,500	5,050	6,000	6,000
	TRPA MOU Monitoring Fees		630	725	-	750
	Total Fees & Permits		\$ 34,230	\$ 25,125	\$ 24,000	\$ 35,590
4825	Taxes & Licenses					
	Radio Licenses - Truck Mounted, Handheld, and Stationary		\$ 540	\$ 780	\$ 780	\$ 800
	CDPHS Renewal Fees T-1/2 D-1/2		1,400	2,400	2,400	1,320
	Exam Fee Reimbursements		900	780	780	600
	Total Taxes & Licenses		\$ 2,840	\$ 3,960	\$ 3,960	\$ 2,720

Division Department	31 5030	Water Base	2019 Budget	2020 Budget	2021 Budget	2022 Budget
4830	Travel & Meetings					
	Specialized / Individual training		\$ 5,000	\$ 3,000	\$ 3,000	\$ 3,000
	Lucity Annual Conference		5,000	3,000	3,000	3,000
	Springbrook Annual Conference		-	3,000	3,000	2,000
	Certification Training in Sacramento		-	6,000	6,000	6,000
	RUG Training		-	-	2,000	2,000
	Total Travel & Meetings		\$ 10,000	\$ 15,000	\$ 17,000	\$ 16,000
4855	Education & Training					
	Specialized / Individual training		\$ 3,500	\$ 2,000	\$ 4,800	\$ 5,000
	Lucity Annual Conference and Training		5,000	1,600	1,600	-
	Treatment Exam Classes		2,500	-	-	-
	Certification Training		2,300	6,000	6,000	-
	Springbrook Conference		-	2,000	2,000	-
	Crystal Reporting Training		2,000	-	-	-
	Cross-Connection Class		-	-	-	1,000
	Total Education & Training		\$ 15,300	\$ 11,600	\$ 14,400	\$ 6,000
4880	Memberships					
	Tahoe Water Suppliers Association (TWSA)		\$ 17,000	\$ 15,800	\$ 15,500	\$ 16,000
	American Water Works Association (AWWA)		2,100	2,000	2,000	2,500
	USC Backflow Membership		-	200	200	200
	Water Education Foundation (WEF)		200	-	-	-
	Total Memberships		\$ 19,300	\$ 18,000	\$ 17,700	\$ 18,700



YTD as of January 31, 2021

Recreation & Parks Enterprise

Income Statement	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 910,400	\$ 835,629	\$ 665,595	\$ 504,064	\$ 864,110	\$ 946,985	13.3%	
Internal Revenue	87,150	53,597	80,697	34,130	58,509	72,200	34.7%	
Total Operating Revenue	\$ 997,550	\$ 889,226	\$ 746,292	\$ 538,194	\$ 922,619	\$ 1,019,185	14.6%	
Salaries and Wages	\$ (609,105)	\$ (626,980)	\$ (652,731)	\$ (353,591)	\$ (606,156)	\$ (729,653)	16.4%	
Employee Benefits	(313,656)	(285,701)	(317,668)	(167,455)	(287,065)	(372,546)	30.4%	
Outside Services/Contractual	(159,050)	(167,511)	(163,851)	(106,798)	(183,082)	(196,946)	17.6%	
Utilities	(60,905)	(63,964)	(68,166)	(36,061)	(61,819)	(66,971)	4.7%	
Other Operating Expenses	(150,825)	(118,762)	(128,505)	(54,817)	(93,972)	(185,399)	56.1%	
Insurance	(46,778)	(49,535)	(43,163)	(24,764)	(42,452)	(48,004)	-3.1%	
Internal Expense	(42,818)	(40,977)	(51,765)	(38,728)	(66,392)	(82,770)	102.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	(557,175)	(484,003)	(514,952)	(295,488)	(506,551)	(525,180)	8.5%	
Total Operating Expense	\$ (1,940,312)	\$ (1,837,434)	\$ (1,940,800)	\$ (1,077,702)	\$ (1,847,489)	\$ (2,207,469)	20.1%	
Operating Contribution	\$ (942,762)	\$ (948,208)	\$ (1,194,508)	\$ (539,508)	\$ (924,871)	\$ (1,188,284)	25.3%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	(66,364)	(58,408)	(86,037)	(50,188)	(86,037)	(98,047)	67.9%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (1,009,126)	\$ (1,006,616)	\$ (1,280,545)	\$ (589,696)	\$ (1,010,908)	\$ (1,286,331)	27.8%	
Non-Operations								
Property Tax Revenue	\$ 267,000	\$ 267,000	\$ 580,000	\$ 338,333	\$ 580,000	\$ 931,000	248.7%	
Community Facilities District (CFD 94-1)	615,000	655,653	627,300	366,217	627,800	645,000	-1.6%	
Grant Revenue	223,000	112,249	125,000	18,252	31,289	932,000	730.3%	
Interest	400	1,604	500	104	178	-	-100.0%	
Other Non-Op Revenue	-	-	-	281	482	-	0.0%	
Capital Contribution	-	1,659	200,000	-	-	-	-100.0%	
Other Non-Op Expenses	(6,500)	(36,811)	(6,500)	(3,916)	(6,712)	-	-100.0%	
Income(Loss)	\$ 89,774	\$ (5,263)	\$ 245,755	\$ 129,575	\$ 222,129	\$ 1,221,669	-23312.6%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 89,774	\$ (5,263)	\$ 245,755	\$ 129,575	\$ 222,129	\$ 1,221,669	-23312.6%	
Earnings Before Interest, Depreciation & Amortization	\$	477,081	\$	425,063	\$	728,680	\$	1,746,849

YTD as of January 31, 2021



Division	43	Recreation & Parks						
Department	4310	Regional Park						
Income Statement	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 403,200	\$ 353,103	\$ 260,700	\$ 346,374	\$ 593,783	\$ 477,350	35.2%	
Internal Revenue	30,000	30,000	30,000	17,500	30,000	30,000	0.0%	
Total Operating Revenue	\$ 433,200	\$ 383,103	\$ 290,700	\$ 363,874	\$ 623,783	\$ 507,350	32.4%	
Salaries and Wages	\$ (189,165)	\$ (175,322)	\$ (208,671)	\$ (104,018)	\$ (178,317)	\$ (335,358)	91.3%	
Employee Benefits	(100,420)	(94,385)	(103,505)	(53,104)	(91,035)	(170,877)	81.0%	
Outside Services/Contractual	(17,830)	(20,880)	(18,025)	(36,146)	(61,964)	(19,160)	-8.2%	
Utilities	(8,230)	(9,190)	(21,850)	(10,704)	(18,349)	(20,260)	120.5%	
Other Operating Expenses	(26,500)	(20,941)	(34,000)	(19,764)	(33,882)	(31,100)	48.5%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	(16,488)	(20,796)	(36,545)	(22,521)	(38,608)	(48,000)	130.8%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (358,633)	\$ (341,514)	\$ (422,596)	\$ (246,257)	\$ (422,155)	\$ (624,756)	82.9%	
Operating Contribution	\$ 74,567	\$ 41,590	\$ (131,896)	\$ 117,617	\$ 201,629	\$ (117,406)	-382.3%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ 74,567	\$ 41,590	\$ (131,896)	\$ 117,617	\$ 201,629	\$ (117,406)	-382.3%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	223,000	112,249	125,000	18,252	31,289	932,000	730.3%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	1,659	200,000	-	-	-	-100.0%	
Other Non-Op Expenses	-	(623)	-	-	-	-	-100.0%	
Income(Loss)	\$ 297,567	\$ 154,875	\$ 193,104	\$ 135,869	\$ 232,918	\$ 814,594	426.0%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 297,567	\$ 154,875	\$ 193,104	\$ 135,869	\$ 232,918	\$ 814,594	426.0%	

Division Department		43 4310		Recreation & Parks Regional Park						
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line		
43-4310-3421	Tennis Court Reservations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	Operating Revenue	
43-4310-3425	Dumping Fee Regional Park	(75,000)	(45,000)	(45,000)	(45,000)	(77,143)	(45,000)	-	Operating Revenue	
43-4310-3429	Park per person mitigation fee	(135,750)	(116,620)	(83,000)	(124,349)	(213,170)	(180,000)	-	Operating Revenue	
43-4310-3430	Facility Rent	(38,700)	(29,308)	(25,700)	30	51	(17,250)	-	Operating Revenue	
43-4380-3430	Facility Rent	-	(500)	-	-	-	-	-	Operating Revenue	
43-4310-3440	Donations	-	-	-	(4,146)	(7,107)	-	-	Operating Revenue	
43-4310-3695	Miscellaneous	-	(10,000)	-	-	-	-	-	Operating Revenue	
43-4310-3710	Parking Revenue	(60,250)	(45,466)	(27,000)	(33,209)	(56,930)	(56,100)	-	Operating Revenue	
43-4310-3725	Concessionaire Commissions	(123,500)	(106,209)	(80,000)	(139,700)	(239,485)	(179,000)	-	Operating Revenue	
43-4310-3760	Firewood Sales	-	-	-	-	-	-	-	Operating Revenue	
43-4310-3000	Dumping Fee Regional Park	30,000	-	-	-	-	-	-	Operating Revenue	
43-4310-7000	Internal Dumping Fee	(30,000)	(30,000)	(30,000)	(17,500)	(30,000)	(30,000)	-	Internal Revenue	
43-4310-4100	Accrued Payroll Expense	-	(2,256)	-	(4,499)	(7,712)	-	-	Salaries and Wages	
43-4310-4110	Salaries & Wage - Regular Full	170,565	147,342	184,871	89,271	153,036	300,638	-	Salaries and Wages	
43-4310-4115	Salaries & Wage - Temp	18,600	6,152	23,800	838	1,436	34,720	-	Salaries and Wages	
43-4310-4120	Sick/Personal	-	4,678	-	6,146	10,536	-	-	Salaries and Wages	
43-4310-4125	Vacation Time	-	8,460	-	5,043	8,646	-	-	Salaries and Wages	
43-4310-4127	Holiday Pay	-	7,693	-	6,589	11,295	-	-	Salaries and Wages	
43-4310-4130	Administrative Leave	-	90	-	64	109	-	-	Salaries and Wages	
43-4310-4135	Compensatory Time	-	1,790	-	495	849	-	-	Salaries and Wages	
43-4310-4145	Overtime	-	1,373	-	72	124	-	-	Salaries and Wages	
43-4310-4200	F.I.C.A.	14,471	13,367	15,963	8,086	13,861	25,655	-	Employee Benefits	
43-4310-4300	Accrued Benefit Expense	-	(939)	-	(1,134)	(1,944)	-	-	Employee Benefits	
43-4310-4305	Allocated Benefit	49,876	51,264	50,897	27,703	47,490	85,738	-	Employee Benefits	
43-4310-4333	HRA Funding	-	-	-	-	-	-	-	Employee Benefits	
43-4310-4345	Workers' Comp Insurance	19,710	15,754	17,320	8,456	14,495	31,981	-	Employee Benefits	
43-4310-4356	CalPERS	15,209	13,901	17,870	9,461	16,219	26,669	-	Employee Benefits	
43-4310-4368	Unemployment Insur. Exp Rating	965	1,015	1,433	519	889	810	-	Employee Benefits	
43-4310-4369	Employment Training Tax	189	24	21	14	23	24	-	Employee Benefits	
43-4310-4465	Contractual Services	17,830	20,880	18,025	36,146	61,964	19,160	-	Outside Services/Contractual	
43-4310-4515	Electricity	5,430	6,530	7,350	3,207	5,498	6,400	-	Utilities	
43-4310-4530	T.T.S.A.	2,800	2,660	2,800	3,200	5,486	3,300	-	Utilities	
43-4310-4545	Disposal	-	-	11,700	4,296	7,365	10,560	-	Utilities	
43-4310-4610	Operating Supplies	9,600	24,909	22,350	14,655	25,123	11,150	-	Other Operating Expenses	
43-4310-4640	Equipment	-	-	2,000	-	-	-	-	Other Operating Expenses	
43-4310-4710	Repair & Maint. - Buildings	3,600	475	2,500	-	-	1,500	-	Other Operating Expenses	
43-4310-4730	Repair & Maint. - Grounds	4,550	215	2,500	4,509	7,730	12,500	-	Other Operating Expenses	
43-4310-4830	Travel & Meetings	3,500	153	-	-	-	-	-	Other Operating Expenses	
43-4310-4855	Education & Training	2,500	1,160	3,000	-	-	4,000	-	Other Operating Expenses	
43-4310-4875	Insurance Claims - PL & PD	-	(7,200)	-	-	-	-	-	Other Operating Expenses	
43-4310-4880	Memberships	500	1,228	1,650	600	1,029	1,950	-	Other Operating Expenses	
43-4310-4900	Advertising	2,250	-	-	-	-	-	-	Other Operating Expenses	
43-4310-4910	Printing & Publications	-	-	-	-	-	-	-	Other Operating Expenses	
43-4310-4970	Community Outreach	-	-	-	-	-	-	-	Other Operating Expenses	
43-4310-4520	Water	14,400	19,361	8,775	21,684	37,173	45,000	-	Internal Expense	
43-4310-4525	Sewer	2,088	1,435	27,770	837	1,435	3,000	-	Internal Expense	
43-4310-3435	Grant Revenue	(223,000)	(112,249)	(125,000)	(18,252)	(31,289)	(932,000)	-	Grant Revenue	
43-4310-3438	CapContribution-Infrastructure	-	(1,659)	(200,000)	-	-	-	-	Capital Contribution	
43-4310-4625	Unusual Circumstance Tracking	-	623	-	-	-	-	-	Other Non-Op Expenses	
Total		\$ (297,567)	\$ (154,875)	\$ (193,104)	\$ (135,869)	\$ (232,918)	\$ (814,594)			

Division	43	Recreation & Parks	2019	2020	2021	2022
Department	4310	Regional Park	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Ball field and Tennis Court lights Repairs		\$ 1,500	\$ -	\$ -	
	Snow Removal		16,200	17,000	17,500	18,500
	Chemical Toilets		1,200	830	525	660
	Diseased, Dying or Dead Tree Removal		15,000	-	-	-
	Maintenance of Synthetic Turf		6,500	-	-	-
	Artificial turf field repair		2,500	-	-	-
	Total Contractual Services		\$ 42,900	\$ 17,830	\$ 18,025	\$ 19,160
4610	Operating Supplies					
	Fertilizer, Seed, infield materials, irrigation parts		\$ 2,750	\$ 3,000	\$ 10,000	\$ -
	Toilet Paper, Garbage Bags, Mutt Mitts, Custodial Supplies		5,000	4,950	4,000	7,000
	Miscellaneous Hardware and Parts		2,500	900	6,750	4,150
	Printing & Parking Tickets		-	-	1,600	-
	Paint and Stain Supplies		750	750	-	-
	Total Operating Supplies		\$ 11,000	\$ 9,600	\$ 22,350	\$ 11,150

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Division	43	Recreation & Parks						
Department	4320	Recreation & Programming						
Income Statement	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (68,111)	0.0%	
Employee Benefits	-	-	-	-	-	(37,361)	0.0%	
Outside Services/Contractual	-	-	-	-	-	-	0.0%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	-	-	-	-	-	(39,600)	0.0%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (145,072)	0.0%	
Operating Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (145,072)	0.0%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (145,072)	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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (145,072)	0.0%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (145,072)	0.0%	

Division		43		Recreation & Parks Recreation & Programming				
Department		4320						
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line
43-4320-4110	Salaries & Wage - Regular Full	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,111.12	Salaries and Wages
43-4320-4200	F.I.C.A.	-	-	-	-	-	5,211	Employee Benefits
43-4320-4305	Allocated Benefit	-	-	-	-	-	19,424	Employee Benefits
43-4320-4345	Workers' Comp Insurance	-	-	-	-	-	6,495	Employee Benefits
43-4320-4356	CalPERS	-	-	-	-	-	6,042	Employee Benefits
43-4320-4368	Unemployment Insur. Exp Rating	-	-	-	-	-	184	Employee Benefits
43-4320-4369	Employment Training Tax	-	-	-	-	-	5	Employee Benefits
43-4320-4610	Operating Supplies	-	-	-	-	-	9,600	Other Operating Expenses
43-4320-4640	Equipment	-	-	-	-	-	2,400	Other Operating Expenses
43-4320-4820	Fees & Permits	-	-	-	-	-	500	Other Operating Expenses
43-4320-4830	Travel & Meetings	-	-	-	-	-	4,000	Other Operating Expenses
43-4320-4855	Education & Training	-	-	-	-	-	5,000	Other Operating Expenses
43-4320-4900	Advertising	-	-	-	-	-	4,000	Other Operating Expenses
43-4320-4910	Printing & Publications	-	-	-	-	-	6,000	Other Operating Expenses
43-4320-4970	Community Outreach	-	-	-	-	-	8,100	Other Operating Expenses
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,072	

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Division	43		Recreation & Parks					
Department	4330		Kings Beach Little League					
Income Statement	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (4,949)	\$ (4,977)	\$ (5,188)	\$ (2,969)	\$ (5,090)	\$ (11,115)	123.3%	
Employee Benefits	(2,751)	(2,681)	(2,789)	(1,536)	(2,633)	(5,630)	110.0%	
Outside Services/Contractual	-	-	-	-	-	-	0.0%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	(450)	(166)	(500)	-	-	(1,000)	500.9%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	(1,500)	(1,771)	(2,620)	(1,644)	(2,818)	(3,270)	84.7%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (9,650)	\$ (9,596)	\$ (11,098)	\$ (6,149)	\$ (10,542)	\$ (21,015)	119.0%	
Operating Contribution	\$ (8,150)	\$ (9,596)	\$ (11,098)	\$ (6,149)	\$ (10,542)	\$ (21,015)	119.0%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (8,150)	\$ (9,596)	\$ (11,098)	\$ (6,149)	\$ (10,542)	\$ (21,015)	119.0%	
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)	\$ (8,150)	\$ (9,596)	\$ (11,098)	\$ (6,149)	\$ (10,542)	\$ (21,015)	119.0%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (8,150)	\$ (9,596)	\$ (11,098)	\$ (6,149)	\$ (10,542)	\$ (21,015)	119.0%	

Division		43		Recreation & Parks								
Department		4330		Kings Beach Little League								
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line				
43-4330-3415	Maintenance Fee Revenue	\$ (1,500)	\$ -	\$ -	\$ -	\$ -	\$ -	-	Operating Revenue			
43-4330-4110	Salaries & Wage - Regular Full	4,794	4,441	5,188	2,543	4,359	9,875	-	Salaries and Wages			
43-4330-4100	Accrued Payroll Expense	-	(173)	-	(130)	(223)	1,240	-	Salaries and Wages			
43-4330-4115	Salaries & Wage - Temp	155	3	-	-	-	-	-	Salaries and Wages			
43-4330-4120	Sick/Personal	-	141	-	-	171	293	-	Salaries and Wages			
43-4330-4125	Vacation Time	-	288	-	-	189	324	-	Salaries and Wages			
43-4330-4127	Holiday Pay	-	223	-	-	190	327	-	Salaries and Wages			
43-4330-4135	Compensatory Time	-	31	-	-	4	7	-	Salaries and Wages			
43-4330-4145	Overtime	-	23	-	-	2	3	-	Salaries and Wages			
43-4330-4200	F.I.C.A.	379	390	397	234	401	850	-	Employee Benefits			
43-4330-4300	Accrued Benefit Expense	-	(88)	-	(33)	(57)	-	-	Employee Benefits			
43-4330-4305	Allocated Benefit	1,402	1,455	1,428	791	1,356	2,816	-	Employee Benefits			
43-4330-4310	Medical Insurance	-	-	-	-	-	-	-	Employee Benefits			
43-4330-4345	Workers' Comp Insurance	516	475	431	250	429	1,060	-	Employee Benefits			
43-4330-4356	CalPERS	427	426	502	279	478	876	-	Employee Benefits			
43-4330-4368	Unemployment Insur. Exp Rating	23	22	31	15	25	27	-	Employee Benefits			
43-4330-4369	Employment Training Tax	5	0	1	0	1	1	-	Employee Benefits			
43-4330-4610	Operating Supplies	450	-	-	-	-	-	-	Other Operating Expenses			
43-4330-4710	Repair & Maint. - Buildings	-	166	500	-	-	1,000	-	Other Operating Expenses			
43-4330-4730	Repair & Maint. - Grounds	-	-	-	-	-	-	-	Other Operating Expenses			
43-4330-4520	Water	1,500	1,771	2,620	1,644	2,818	3,270	-	Internal Expense			
Total		\$ 8,150	\$ 9,596	\$ 11,098	\$ 6,149	\$ 10,542	\$ 21,015					

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Division	43	Recreation & Parks						
Department	4340	Elementary School Playgrd						
Income Statement	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	0.0%	
Salaries and Wages	\$ (5,703)	\$ (5,237)	\$ (5,483)	\$ (3,115)	\$ (5,340)	\$ (14,657)	179.9%	
Employee Benefits	(3,005)	(2,849)	(2,948)	(1,585)	(2,717)	(7,573)	165.8%	
Outside Services/Contractual	-	-	-	-	-	-	0.0%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	(400)	(50)	-	(11)	(18)	(2,000)	3880.9%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (9,107)	\$ (8,136)	\$ (8,432)	\$ (4,711)	\$ (8,076)	\$ (24,229)	197.8%	
Operating Contribution	\$ (4,107)	\$ (8,136)	\$ (8,432)	\$ (4,711)	\$ (8,076)	\$ (14,229)	74.9%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (4,107)	\$ (8,136)	\$ (8,432)	\$ (4,711)	\$ (8,076)	\$ (14,229)	74.9%	
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)	\$ (4,107)	\$ (8,136)	\$ (8,432)	\$ (4,711)	\$ (8,076)	\$ (14,229)	74.9%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (4,107)	\$ (8,136)	\$ (8,432)	\$ (4,711)	\$ (8,076)	\$ (14,229)	74.9%	

Division		43		Recreation & Parks								
Department		4340		Elementary School Playgrd								
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line				
43-4340-3415	Maintenance Fees	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	\$ (10,000.00)	Operating Revenue				
43-4340-4110	Salaries & Wage - Regular Full	5,083	4,419	5,483	2,675	4,586	13,417	Salaries and Wages				
43-4340-4100	Accrued Payroll Expense	-	61	-	(136)	(234)	1,240	Salaries and Wages				
43-4340-4115	Salaries & Wage - Temp	620	16	-	-	-	-	Salaries and Wages				
43-4340-4120	Sick/Personal	-	144	-	180	309	-	Salaries and Wages				
43-4340-4125	Vacation Time	-	305	-	190	326	-	Salaries and Wages				
43-4340-4127	Holiday Pay	-	234	-	200	343	-	Salaries and Wages				
43-4340-4135	Compensatory Time	-	32	-	4	7	-	Salaries and Wages				
43-4340-4145	Overtime	-	26	-	2	4	-	Salaries and Wages				
43-4340-4200	F.I.C.A.	436	391	419	246	421	1,121	Employee Benefits				
43-4340-4300	Accrued Benefit Expense	-	(3)	-	(63)	(107)	-	Employee Benefits				
43-4340-4305	Allocated Benefit	1,486	1,531	1,510	830	1,423	3,826	Employee Benefits				
43-4340-4345	Workers' Comp Insurance	594	476	455	263	451	1,398	Employee Benefits				
43-4340-4356	CalPERS	453	428	530	293	503	1,190	Employee Benefits				
43-4340-4368	Unemployment Insur. Exp Rating	29	24	33	15	26	36	Employee Benefits				
43-4340-4369	Employment Training Tax	6	1	1	0	1	1	Employee Benefits				
43-4340-4610	Operating Supplies	400	50	-	11	18	-	Other Operating Expenses				
43-4340-4730	Repair & Maint. - Grounds	-	-	-	-	-	2,000	Other Operating Expenses				
Total		\$ 4,107	\$ 8,136	\$ 8,432	\$ 4,711	\$ 8,076	\$ 14,229					

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Division	43	Recreation & Parks						
Department	4370	Placer County Parks						
	2020	2020	2021	2021	2021	2022		
Income Statement	Budget	Actual	Budget	Actual	Projected	Budget		Change from Last Audited FS
Operations								
Operating Revenue	\$ 98,400	\$ 110,051	\$ 104,400	\$ 66,678	\$ 114,305	\$ 117,720		7.0%
Internal Revenue	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ 98,400	\$ 110,051	\$ 104,400	\$ 66,678	\$ 114,305	\$ 117,720		7.0%
Salaries and Wages	\$ (41,428)	\$ (40,253)	\$ (41,216)	\$ (23,091)	\$ (39,585)	\$ (27,052)		-32.8%
Employee Benefits	(22,351)	(21,347)	(22,153)	(11,816)	(20,255)	(12,971)		-39.2%
Outside Services/Contractual	(1,000)	(1,712)	-	(215)	(368)	(770)		-55.0%
Utilities	(400)	(346)	(400)	(306)	(525)	(310)		-10.4%
Other Operating Expenses	(1,100)	(21)	-	(382)	(656)	(1,950)		8999.4%
Insurance	-	-	-	-	-	-		0.0%
Internal Expense	-	-	-	-	-	-		0.0%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (66,279)	\$ (63,679)	\$ (63,769)	\$ (35,810)	\$ (61,388)	\$ (43,052)		-32.4%
Operating Contribution	\$ 32,121	\$ 46,372	\$ 40,631	\$ 30,868	\$ 52,917	\$ 74,668		61.0%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ 32,121	\$ 46,372	\$ 40,631	\$ 30,868	\$ 52,917	\$ 74,668		61.0%
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)	\$ 32,121	\$ 46,372	\$ 40,631	\$ 30,868	\$ 52,917	\$ 74,668		61.0%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ 32,121	\$ 46,372	\$ 40,631	\$ 30,868	\$ 52,917	\$ 74,668		61.0%

Division		43		Recreation & Parks				
Department		4370		Placer County Parks				
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line
43-4370-3415	Maintenance Fee Revenue	\$ (98,400)	\$ (110,051)	\$ (104,400)	\$ (66,678)	\$ (114,305)	\$ (117,720)	Operating Revenue
43-4370-4110	Salaries & Wage - Regular Full	38,328	33,881	41,216	20,974	35,956	22,092	Salaries and Wages
43-4370-4100	Accrued Payroll Expense	-	947	-	(1,814)	(3,110)	4,960	Salaries and Wages
43-4370-4115	Salaries & Wage - Temp	3,100	79	-	-	-	-	Salaries and Wages
43-4370-4120	Sick/Personal	-	913	-	1,242	2,128	-	Salaries and Wages
43-4370-4125	Vacation Time	-	1,992	-	1,029	1,764	-	Salaries and Wages
43-4370-4127	Holiday Pay	-	1,772	-	1,522	2,610	-	Salaries and Wages
43-4370-4130	Administrative Leave	-	90	-	64	109	-	Salaries and Wages
43-4370-4135	Compensatory Time	-	297	-	51	88	-	Salaries and Wages
43-4370-4145	Overtime	-	282	-	24	40	-	Salaries and Wages
43-4370-4199	Salaries & Wages Transfer In	-	-	-	-	-	-	Salaries and Wages
43-4370-4200	F.I.C.A.	3,169	2,978	3,153	1,880	3,223	2,069	Employee Benefits
43-4370-4300	Accrued Benefit Expense	-	151	-	(448)	(768)	-	Employee Benefits
43-4370-4305	Allocated Benefit	11,208	11,770	11,347	6,357	10,898	6,300	Employee Benefits
43-4370-4345	Workers' Comp Insurance	4,317	3,082	3,421	1,720	2,949	2,580	Employee Benefits
43-4370-4356	CalPERS	3,418	3,189	3,984	2,191	3,756	1,960	Employee Benefits
43-4370-4368	Unemployment Insur. Exp Rating	198	173	244	112	192	60	Employee Benefits
43-4370-4369	Employment Training Tax	41	4	4	3	5	2	Employee Benefits
43-4370-4465	Contractual Services	1,000	1,712	-	215	368	770	Outside Services/Contractual
43-4370-4530	T.T.S.A.	400	306	400	306	525	310	Utilities
43-4370-4545	Disposal	-	40	-	-	-	-	Utilities
43-4370-4610	Operating Supplies	1,100	-	-	266	455	1,950	Other Operating Expenses
43-4370-4621	Safety Gear	-	-	-	-	-	-	Other Operating Expenses
43-4370-4710	Repair & Maint. - Buildings	-	21	-	117	200	-	Other Operating Expenses
Total		\$ (32,121)	\$ (46,372)	\$ (40,631)	\$ (30,868)	\$ (52,917)	\$ (74,668)	

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Division	43	Recreation & Parks						
Department	4600	Tahoe Vista Rec Area						
	2020	2020	2021	2021	2021	2022	Change from Last Audited FS	
Income Statement	Budget	Actual	Budget	Actual	Projected	Budget		
Operations								
Operating Revenue	\$ 159,500	\$ 146,255	\$ 130,400	\$ 66,286	\$ 113,633	\$ 50,500	-65.5%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 159,500	\$ 146,255	\$ 130,400	\$ 66,286	\$ 113,633	\$ 50,500	-65.5%	
Salaries and Wages	\$ (47,693)	\$ (68,246)	\$ (54,994)	\$ (57,930)	\$ (99,309)	\$ (20,021)	-70.7%	
Employee Benefits	(19,305)	(32,170)	(20,725)	(25,410)	(43,561)	(10,982)	-65.9%	
Outside Services/Contractual	-	350	-	-	-	-	-100.0%	
Utilities	(3,460)	(7,412)	(8,010)	(3,614)	(6,195)	(4,705)	-36.5%	
Other Operating Expenses	(24,750)	(702)	(2,600)	(3,303)	(5,663)	(3,750)	434.5%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	(14,870)	(5,506)	(3,600)	(4,320)	(7,407)	(14,160)	157.2%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (110,078)	\$ (113,686)	\$ (89,929)	\$ (94,578)	\$ (162,134)	\$ (53,618)	-52.8%	
Operating Contribution	\$ 49,422	\$ 32,569	\$ 40,471	\$ (28,292)	\$ (48,501)	\$ (3,118)	-109.6%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ 49,422	\$ 32,569	\$ 40,471	\$ (28,292)	\$ (48,501)	\$ (3,118)	-109.6%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	235	-	104	178	-	-100.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	(144)	-	-	-	-	-100.0%	
Income(Loss)	\$ 49,422	\$ 32,660	\$ 40,471	\$ (28,188)	\$ (48,323)	\$ (3,118)	-109.5%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 49,422	\$ 32,660	\$ 40,471	\$ (28,188)	\$ (48,323)	\$ (3,118)	-109.5%	

Division		43		Recreation & Parks				
Department		4600		Tahoe Vista Rec Area				
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line
43-4600-3365	Time & Materials Revenue	\$ (24,500)	\$ -	\$ -	\$ -	\$ -	\$ -	Operating Revenue
43-4600-3429	Park per person mitigation fee	(4,350)	(6,592)	-	-	-	-	Operating Revenue
43-4600-3430	Facility Rent	(2,150)	(2,510)	(1,000)	-	-	(1,500)	Operating Revenue
43-4600-3710	Parking Revenue	(27,500)	(24,188)	(14,900)	(11,390)	(19,526)	(12,000)	Operating Revenue
43-4600-3725	Concessionaire Commissions	(32,500)	(19,856)	(10,000)	-	-	(10,000)	Operating Revenue
43-4600-3735	Commercial Boat Launch Fee	-	(20,800)	(25,000)	-	-	(3,000)	Operating Revenue
43-4600-3737	Boat Launch Fee-Annual Pass	(5,000)	(11,035)	(3,500)	(1,530)	(2,623)	(7,500)	Operating Revenue
43-4390-3740	Boat Launch Fee	-	(30,630)	-	(24,555)	(42,094)	-	Operating Revenue
43-4600-3740	Boat Launch Fee	(63,500)	-	(51,000)	-	-	(16,500)	Operating Revenue
43-4600-3741	Boat AIS Inspection Fee	-	(30,644)	(25,000)	(28,811)	(49,390)	-	Operating Revenue
43-4600-4110	Salaries & Wage - Regular Full	27,043	25,459	30,769	15,511	26,590	20,021	Salaries and Wages
43-4600-4100	Accrued Payroll Expense	-	(1,604)	-	(3,216)	(5,513)	-	Salaries and Wages
43-4600-4115	Salaries & Wage - Temp	20,650	40,430	24,225	42,517	72,887	-	Salaries and Wages
43-4600-4120	Sick/Personal	-	790	-	1,144	1,961	-	Salaries and Wages
43-4600-4125	Vacation Time	-	1,314	-	889	1,525	-	Salaries and Wages
43-4600-4127	Holiday Pay	-	1,249	-	957	1,640	-	Salaries and Wages
43-4600-4130	Administrative Leave	-	45	-	-	-	-	Salaries and Wages
43-4600-4135	Compensatory Time	-	259	-	66	113	-	Salaries and Wages
43-4600-4145	Overtime	-	304	-	62	106	-	Salaries and Wages
43-4600-4200	F.I.C.A.	3,649	5,232	4,207	4,599	7,884	1,532	Employee Benefits
43-4600-4300	Accrued Benefit Expense	-	(326)	-	(480)	(822)	-	Employee Benefits
43-4600-4305	Allocated Benefit	7,908	19,955	8,471	15,947	27,338	5,710	Employee Benefits
43-4600-4345	Workers' Comp Insurance	4,969	3,524	4,565	2,567	4,400	1,909	Employee Benefits
43-4600-4356	CalPERS	2,411	2,294	2,974	1,373	2,353	1,776	Employee Benefits
43-4600-4368	Unemployment Insur. Exp Rating	320	1,456	503	1,366	2,342	54	Employee Benefits
43-4600-4369	Employment Training Tax	48	34	5	38	65	1	Employee Benefits
43-4600-4465	Contractual Services	-	(350)	-	-	-	-	Outside Services/Contractual
43-4600-4515	Electricity	1,100	2,882	2,930	1,613	2,765	2,695	Utilities
43-4600-4530	T.T.S.A.	1,400	1,256	1,300	1,256	2,153	1,260	Utilities
43-4600-4540	Telephone	960	3,274	3,780	745	1,278	750	Utilities
43-4600-4545	Disposal	-	-	-	-	-	-	Utilities
43-4600-4610	Operating Supplies	750	172	1,000	3,108	5,328	2,250	Other Operating Expenses
43-4600-4710	Repair & Maint. - Buildings	21,500	529	1,600	195	335	1,500	Other Operating Expenses
43-4600-4820	Fees & Permits	2,500	-	-	-	-	-	Other Operating Expenses
43-4600-4520	Water	3,960	5,038	3,600	4,047	6,938	13,200	Internal Expense
43-4600-4525	Sewer	10,910	468	-	273	468	960	Internal Expense
43-4600-3940	Interest Revenue	-	(235)	-	(104)	(178)	-	Interest
43-4600-4625	Unusual Circumstance Tracking	-	144	-	-	-	-	Other Non-Op Expenses
Total		\$ (49,422)	\$ (32,660)	\$ (40,471)	\$ 28,188	\$ 48,323	\$ 3,118	

YTD as of January 31, 2021



Division Department	51 5100		Recreation & Parks Event Center Operations				2022 Budget	Change from Last Audited FS
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected			
Income Statement								
Operations								
Operating Revenue	\$ 242,800	\$ 223,570	\$ 170,095	\$ 24,176	\$ 41,445	\$ 291,415	30.3%	
Internal Revenue	57,150	23,597	50,697	16,630	28,509	42,200	78.8%	
Total Operating Revenue	\$ 299,950	\$ 247,167	\$ 220,792	\$ 40,806	\$ 69,954	\$ 333,615	35.0%	
Salaries and Wages	\$ (239,362)	\$ (245,720)	\$ (272,092)	\$ (137,594)	\$ (235,876)	\$ (242,155)	-1.5%	
Employee Benefits	(127,240)	(114,332)	(135,135)	(61,795)	(105,934)	(122,197)	6.9%	
Outside Services/Contractual	(24,220)	(27,569)	(29,826)	(12,437)	(21,321)	(37,016)	34.3%	
Utilities	(36,215)	(34,457)	(37,906)	(20,550)	(35,229)	(41,696)	21.0%	
Other Operating Expenses	(91,825)	(85,818)	(89,405)	(29,261)	(50,162)	(102,599)	19.6%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	(9,960)	(12,003)	(9,000)	(10,243)	(17,559)	(17,340)	44.5%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (528,822)	\$ (519,899)	\$ (573,364)	\$ (271,881)	\$ (466,082)	\$ (563,003)	8.3%	
Operating Contribution	\$ (228,872)	\$ (272,733)	\$ (352,572)	\$ (231,075)	\$ (396,128)	\$ (229,388)	-15.9%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (228,872)	\$ (272,733)	\$ (352,572)	\$ (231,075)	\$ (396,128)	\$ (229,388)	-15.9%	
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	-	-	-	281	482	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	(973)	-	-	-	-	-100.0%	
Income(Loss)	\$ (228,872)	\$ (273,706)	\$ (352,572)	\$ (230,794)	\$ (395,646)	\$ (229,388)	-16.2%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (228,872)	\$ (273,706)	\$ (352,572)	\$ (230,794)	\$ (395,646)	\$ (229,388)	-16.2%	

Division Department		51 5100		Recreation & Parks Event Center Operations						
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line		
51-5100-3515	Room Rent	\$ (272,650)	\$ (154,430)	\$ (198,607)	\$ -	\$ -	\$ (310,905)	Operating Revenue		
51-5100-3000	Room Rent	57,150	(2,653)	50,697	16,630	28,509	42,200	Operating Revenue		
51-5100-3501	Corporate Room Rent	-	(1,108)	-	-	-	-	Operating Revenue		
51-5100-3502	Government Room Rent	-	(3,460)	-	-	-	-	Operating Revenue		
51-5100-3503	Private Room Rent	-	-	-	(500)	(857)	-	Operating Revenue		
51-5100-3507	Forfeited Room Rent	-	(2,184)	-	(2,892)	(4,957)	-	Operating Revenue		
51-5100-3508	Room Rent Adjustment	-	(25,086)	-	(37,415)	(64,140)	-	Operating Revenue		
51-5100-3511	Room Rent Discount	-	1,596	-	-	-	-	Operating Revenue		
51-5100-3520	Catering Revenue	(19,500)	(23,019)	(12,000)	-	-	(17,800)	Operating Revenue		
51-5100-3525	Food&Beverage Revenue	(2,700)	(7,367)	(5,025)	-	-	(400)	Operating Revenue		
51-5100-3530	Linen Rent	(1,800)	(1,000)	(1,360)	-	-	(1,510)	Operating Revenue		
51-5100-3535	Kitchenware Rent	-	-	-	-	-	-	Operating Revenue		
51-5100-3540	A-V Rent	(1,500)	(2,176)	(2,000)	-	-	(900)	Operating Revenue		
51-5100-3555	Equipment Rent	-	(635)	(1,800)	-	-	(2,100)	Operating Revenue		
51-5100-3560	Cleaning & Damages	-	-	-	-	-	-	Operating Revenue		
51-5100-3570	Sundry Revenue -	-	(221)	-	-	-	-	Operating Revenue		
51-5100-3636	Vending Machine Revenue	(300)	-	-	-	-	-	Operating Revenue		
51-5100-3710	Parking Voucher Revenue	(1,500)	(1,825)	-	-	-	-	Operating Revenue		
51-5100-7000	Internal Room Rent	(25,150)	(8,211)	(38,697)	-	-	(32,200)	Internal Revenue		
51-5100-7100	Internal Contribution of Room Rent	(32,000)	(15,387)	(12,000)	(16,630)	(28,509)	(10,000)	Internal Revenue		
51-5100-4100	Accrued Payroll Expense	-	1,176	-	(5,583)	(9,571)	27,125	Salaries and Wages		
51-5100-4110	Salaries & Wage - Regular Full	215,837	198,590	241,192	121,919	209,004	213,630	Salaries and Wages		
51-5100-4115	Salaries & Wage - Temp	22,125	22,031	29,500	396	679	-	Salaries and Wages		
51-5100-4120	Sick/Personal	-	6,547	-	4,748	8,139	-	Salaries and Wages		
51-5100-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages		
51-5100-4125	Vacation Time	-	5,612	-	5,889	10,095	-	Salaries and Wages		
51-5100-4127	Holiday Pay	-	9,242	-	8,316	14,255	-	Salaries and Wages		
51-5100-4130	Administrative Leave	-	1,477	-	1,599	2,740	-	Salaries and Wages		
51-5100-4135	Compensatory Time	-	545	-	1	2	-	Salaries and Wages		
51-5100-4145	Overtime	1,400	499	1,400	310	531	1,400	Salaries and Wages		
51-5100-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages		
51-5100-4200	F.I.C.A.	18,311	18,083	20,815	10,550	18,086	18,525	Employee Benefits		
51-5100-4300	Accrued Benefit Expense	-	(437)	-	(1,078)	(1,848)	-	Employee Benefits		
51-5100-4305	Allocated Benefit	63,114	71,849	66,402	36,289	62,209	60,924	Employee Benefits		
51-5100-4345	Workers' Comp Insurance	24,940	8,714	22,584	5,512	9,449	23,093	Employee Benefits		
51-5100-4356	CalPERS	19,371	14,154	23,450	9,866	16,914	19,075	Employee Benefits		
51-5100-4368	Unemployment Insur. Exp Rating	1,265	1,926	1,857	639	1,095	579	Employee Benefits		
51-5100-4369	Employment Training Tax	239	42	27	17	29	-	Employee Benefits		
51-5100-4435	Software Licenses/Maintenance	-	400	450	400	686	750	Outside Services/Contractual		
51-5100-4465	Contractual Services	24,220	27,169	29,376	12,037	20,636	36,266	Outside Services/Contractual		
51-5100-4510	Natural Gas	2,075	6,073	5,620	2,458	4,213	5,620	Utilities		
51-5100-4515	Electricity	17,200	11,255	13,100	7,595	13,020	13,600	Utilities		
51-5100-4530	T.T.S.A.	6,800	6,710	6,800	6,710	11,503	6,800	Utilities		
51-5100-4535	Cable	6,000	5,076	6,336	528	905	6,336	Utilities		
51-5100-4540	Telephone	540	1,076	900	1,552	2,661	3,300	Utilities		
51-5100-4545	Disposal	3,600	4,267	5,150	1,707	2,927	6,040	Utilities		
51-5100-4610	Operating Supplies	15,000	20,351	10,200	2,162	3,707	9,560	Other Operating Expenses		
51-5100-4620	Uniforms	3,000	1,415	2,000	845	1,448	2,000	Other Operating Expenses		
51-5100-4621	Safety Gear	800	106	-	-	-	-	Other Operating Expenses		
51-5100-4640	Equipment	1,100	6,315	10,000	4,498	7,710	9,500	Other Operating Expenses		
51-5100-4668	Cost of Sales - Vending Mach	225	20	-	-	-	-	Other Operating Expenses		
51-5100-4685	Cost of Sales - Alcohol	-	804	700	-	-	600	Other Operating Expenses		

Division		51		Recreation & Parks				
Department		5100		Event Center Operations				
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line
51-5100-4665	Cost of Sales - Food&Beverage	\$ 2,700	\$ 892	\$ 1,650	\$ 13	\$ 22.23	\$ 1,040	Other Operating Expenses
51-5100-4710	Repair & Maint. - Buildings	10,000	25,797	10,000	7,606	13,040	29,600	Other Operating Expenses
51-5100-4740	Repair & Maint. - Other	10,000	7,053	2,100	439	752	2,500	Other Operating Expenses
51-5100-4815	Postage	-	11	290	-	-	25	Other Operating Expenses
51-5100-4816	Shipping	-	11	-	-	-	-	Other Operating Expenses
51-5100-4820	Fees & Permits	-	204	-	25	43	535	Other Operating Expenses
51-5100-4830	Travel & Meetings	2,500	-	1,500	-	-	150	Other Operating Expenses
51-5100-4835	Rents & Leases	-	-	500	-	-	-	Other Operating Expenses
51-5100-4846	Credit Card Merchant Charges	-	2,146	-	2,240	3,841	18,000	Other Operating Expenses
51-5100-4855	Education & Training	3,000	450	3,500	305	523	1,800	Other Operating Expenses
51-5100-4880	Memberships	1,000	350	765	-	-	765	Other Operating Expenses
51-5100-4895	Miscellaneous	-	544	-	5	9	-	Other Operating Expenses
51-5100-4900	Advertising	37,500	19,299	46,200	11,123	19,067	26,524	Other Operating Expenses
51-5100-4910	Printing & Publications	5,000	49	-	-	-	-	Other Operating Expenses
51-5100-4520	Water	6,000	9,200	6,000	8,649	14,828	14,820	Internal Expense
51-5100-4525	Sewer	3,960	2,803	3,000	1,594	2,732	2,520	Internal Expense
51-5100-3950	Miscellaneous Revenue	-	-	-	(281)	(482)	-	Other Non-Op Revenue
51-5100-4625	Unusal Circumstance Tracking	-	-	-	-	-	-	Other Non-Op Expenses
51-5100-4862	Account Write Off	-	973	-	-	-	-	Other Non-Op Expenses
Total		\$ 228,872	\$ 273,706	\$ 352,572	\$ 230,794	\$ 395,646	\$ 229,388	

Division	51	Recreation & Parks	2019	2020	2021	2022
Department	5100	Event Center Operations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Linen Services		\$ 4,100	\$ 2,050	\$ 840	
	Carpet Cleaning	-	-	4,000	4,000	
	Seasonal Lighting	-	-	-	5,000	
	Charter	-	1,800	-	-	
	Alarm Service	-	1,020	360	400	
	Tank System Test	-	-	1,854	560	
	Web Camera	-	1,200	-	1,194	
	Rendering	-	600	700	600	
	Pest Control	-	-	760	1,140	
	Shredding	-	-	540	-	
	Key and Lock Services	1,500	-	-	-	
	Kitchen Appliance & Repairs	750	-	-	5,900	
	Wallpaper Lakeview Suite/ Paint	2,500	-	-	-	
	HVAC Maintenance	4,500	-	1,300	1,300	
	Fire Extinguisher Service	-	-	312	312	
	Fire Suppression/Hood Inspection	1,500	1,500	500	500	
	Snow Removal	13,400	14,000	17,000	14,520	
	Total Contractual Services		\$ 24,150	\$ 24,220	\$ 29,376	\$ 36,266
4900	Advertising					
	Web Maintenance and Advertising	\$ 5,000	\$ -	\$ 19,500	\$ 16,000	
	Trade Shows	-	1,500	-	-	
	Advisory Working Group Recommendation	-	25,000	-	-	
	Bridal Guides	-	5,000	5,500	2,500	
	Google Marketing	-	-	10,000	8,024	
	Video & Photo Collateral	-	-	10,000	-	
	Destination Media Marketing	-	-	1,200	-	
	Internet Presence	-	6,000	-	-	
	Total Advertising	\$ 5,000	\$ 37,500	\$ 46,200	\$ 26,524	

YTD as of January 31, 2021



Division Department	43 4300		Recreation & Parks Parks Base					Change from Last Audited FS
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget		
Income Statement								
Operations								
Operating Revenue	\$ -	\$ 400	\$ -	\$ 350	\$ 600	\$ -		-100.0%
Internal Revenue	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ 400	\$ -	\$ 350	\$ 600	\$ -		-100.0%
Salaries and Wages	\$ (80,806)	\$ (87,225)	\$ (65,087)	\$ (24,872)	\$ (42,638)	\$ (11,184)		-87.2%
Employee Benefits	(38,584)	(17,936)	(30,412)	(12,209)	(20,930)	(4,955)		-72.4%
Outside Services/Contractual	(116,000)	(117,701)	(116,000)	(58,000)	(99,429)	(140,000)		18.9%
Utilities	(12,600)	(12,558)	-	(887)	(1,521)	-		-100.0%
Other Operating Expenses	(5,800)	(11,064)	(2,000)	(2,096)	(3,592)	(3,400)		-69.3%
Insurance	(46,778)	(49,535)	(43,163)	(24,764)	(42,452)	(48,004)		-3.1%
Internal Expense	-	(902)	-	-	-	-		-100.0%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	(557,175)	(484,003)	(514,952)	(295,488)	(506,551)	(525,180)		8.5%
Total Operating Expense	\$ (857,743)	\$ (780,925)	\$ (771,613)	\$ (418,316)	\$ (717,113)	\$ (732,723)		-6.2%
Operating Contribution	\$ (857,743)	\$ (780,525)	\$ (771,613)	\$ (417,966)	\$ (716,513)	\$ (732,723)		-6.1%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	(66,364)	(58,408)	(86,037)	(50,188)	(86,037)	(98,047)		67.9%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (924,107)	\$ (838,933)	\$ (857,650)	\$ (468,154)	\$ (802,550)	\$ (830,770)		-1.0%
Non-Operations								
Property Tax Revenue	\$ 267,000.00	\$ 267,000.00	\$ 580,000.00	\$ 338,333.31	\$ 579,999.96	\$ 931,000.00		248.7%
Community Facilities District (CFD 94-1)	615,000	655,653	627,300	366,217	627,800	645,000		-1.6%
Grant Revenue	-	-	-	-	-	-		0.0%
Interest	400	1,369	500	-	-	-		-100.0%
Other Non-Op Revenue	-	-	-	-	-	-		0.0%
Capital Contribution	-	-	-	-	-	-		0.0%
Other Non-Op Expenses	(6,500)	(35,072)	(6,500)	(3,916)	(6,712)	-		-100.0%
Income(Loss)	\$ (48,207)	\$ 50,017	\$ 343,650	\$ 232,480	\$ 398,538	\$ 745,230		1390.0%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ (48,207)	\$ 50,017	\$ 343,650	\$ 232,480	\$ 398,538	\$ 745,230		1390.0%

Division Department		43 4300		Recreation & Parks Parks Base						
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line		
43-4300-3930	Local Benefit Card Sales	\$ -	\$ (400)	\$ -	\$ (350)	\$ (600)	\$ -	Operating Revenue		
43-4300-3695	Miscellaneous	-	-	-	-	-	-	Operating Revenue		
43-4300-4100	Accrued Payroll Expense	-	1,620	-	(2,940)	(5,040)	-	Salaries and Wages		
43-4300-4110	Salaries & Wage - Regular Full	78,831	74,580	63,887	23,110	39,616	9,984	Salaries and Wages		
43-4300-4115	Salaries & Wage - Temp	775	162	-	611	1,048	-	Salaries and Wages		
43-4300-4120	Sick/Personal	-	1,748	-	1,246	2,136	-	Salaries and Wages		
43-4300-4125	Vacation Time	-	4,346	-	955	1,637	-	Salaries and Wages		
43-4300-4127	Holiday Pay	-	3,465	-	1,674	2,869	-	Salaries and Wages		
43-4300-4130	Administrative Leave	-	701	-	127	218	-	Salaries and Wages		
43-4300-4135	Compensatory Time	-	366	-	66	113	-	Salaries and Wages		
43-4300-4145	Overtime	1,200	237	1,200	24	41	1,200	Salaries and Wages		
43-4300-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages		
43-4300-4200	F.I.C.A.	6,182	6,081	4,979	2,221	3,808	856	Employee Benefits		
43-4300-4300	Employee Benefits	-	(36)	-	(559)	(958)	-	Employee Benefits		
43-4300-4305	Allocated Benefit	23,051	1,708	17,589	6,082	10,427	2,847	Employee Benefits		
43-4300-4345	Workers' Comp Insurance	1,812	3,336	1,162	1,759	3,015	229	Employee Benefits		
43-4300-4356	CalPERS	7,136	6,577	6,291	2,559	4,386	992	Employee Benefits		
43-4300-4368	Unemployment Insur. Exp Rating	323	265	384	143	245	30	Employee Benefits		
43-4300-4369	Employment Training Tax	81	6	7	4	6	1	Employee Benefits		
43-4300-4465	Contractual Services	116,000	117,701	116,000	58,000	99,429	140,000	Outside Services/Contractual		
43-4300-4515	Electricity	-	-	-	-	-	-	Utilities		
43-4300-4530	T.T.S.A.	1,200	1,080	-	540	926	-	Utilities		
43-4300-4540	Telephone	1,200	1,223	-	347	595	-	Utilities		
43-4300-4545	Disposal	10,200	10,255	-	-	-	-	Utilities		
43-4300-4610	Operating Supplies	2,400	2,381	-	77	132	-	Other Operating Expenses		
43-4300-4620	Uniforms	1,800	2,466	2,000	2,281	3,910	3,400	Other Operating Expenses		
43-4300-4621	Safety Gear	1,600	368	-	289	496	-	Other Operating Expenses		
43-4300-4630	Tools	-	374	-	19	32	-	Other Operating Expenses		
43-4300-4640	Equipment	-	-	-	-	-	-	Other Operating Expenses		
43-4300-4830	Travel & Meetings	-	190	-	-	-	-	Other Operating Expenses		
43-4300-4855	Education & Training	-	855	-	615	1,054	-	Other Operating Expenses		
43-4300-4860	Cash Over/Short	-	-	-	(1,185)	(2,032)	-	Other Operating Expenses		
43-4300-4880	Memberships	-	600	-	-	-	-	Other Operating Expenses		
43-4300-4895	Miscellaneous	-	3,830	-	-	-	-	Other Operating Expenses		
43-4300-4910	Printing & Publications	-	-	-	-	-	-	Other Operating Expenses		
43-4300-4870	Insurance	46,778	49,535	43,163	24,764	42,452	48,004	Insurance		
43-4300-4525	Sewer	-	-	-	-	-	-	Internal Expense		
43-4300-4836	Rent of Event Center	-	902	-	-	-	-	Internal Expense		
43-4300-5600	Depreciation Expense	557,175	484,003	514,952	295,488	506,551	525,180	Depreciation		
43-4300-6020	Fleet Allocation	66,364	58,408	86,037	50,188	86,037	98,047	Allocation of Fleet		
43-4300-3911	Reallocation of Property Tax Revenue	(267,000)	(267,000)	(580,000)	(338,333)	(580,000)	(931,000)	Property Tax Revenue		
43-4300-3925	CFD 94-1 Revenue	(615,000)	(655,653)	(627,300)	(366,217)	(627,800)	(645,000)	Community Facilities District (CFD 94-1)		
43-4300-3920	Interest from County- CFD 94-1	(400)	(1,369)	(500)	-	-	-	Interest		
43-5040-4358	Pension Expense	-	27,189	-	-	-	-	Other Non-Op Expenses		
43-4300-4625	Unusal Circumstance Tracking	-	1,521	-	124	212	-	Other Non-Op Expenses		
43-4300-4850	Collection Charge	6,500	6,362	6,500	3,792	6,500	-	Other Non-Op Expenses		
Total		\$ 48,207	\$ (50,017)	\$ (343,650)	\$ (232,480)	\$ (398,538)	\$ (745,230)			

YTD as of January 31, 2021



Division Department	14 2400		Fleet & Equipment Vehicle Shop		2021 Budget	2021 Actual	2021 Projected	2022 Budget	Change from Last Audited FS
	2020 Budget	2020 Actual	2020 Budget	2020 Actual					
Income Statement									
Operations									
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (128,568)	\$ (147,199)	\$ (133,847)	\$ (83,136)	\$ (142,519)	\$ (146,987)	\$ (146,987)	\$ (146,987)	-0.1%
Employee Benefits	(69,433)	(67,244)	(68,914)	(41,708)	(71,499)	(75,876)	(75,876)	(75,876)	12.8%
Outside Services/Contractual	(14,040)	(17,360)	(17,150)	(9,228)	(15,819)	(7,240)	(7,240)	(7,240)	-58.3%
Utilities	-	-	-	-	-	-	-	-	0.0%
Other Operating Expenses	(148,700)	(123,453)	(152,900)	(74,486)	(127,690)	(161,300)	(161,300)	(161,300)	30.7%
Insurance	(33,478)	(35,406)	(44,607)	(25,593)	(43,873)	(49,365)	(49,365)	(49,365)	39.4%
Internal Expense	-	-	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	-	-	0.0%
Depreciation	(127,738)	(99,112)	(152,658)	(70,475)	(120,814)	(200,508)	(200,508)	(200,508)	102.3%
Total Operating Expense	\$ (521,957)	\$ (489,774)	\$ (570,076)	\$ (304,624)	\$ (522,213)	\$ (641,276)	\$ (641,276)	\$ (641,276)	30.9%
Operating Contribution	\$ (521,957)	\$ (489,774)	\$ (570,076)	\$ (304,624)	\$ (522,213)	\$ (641,276)	\$ (641,276)	\$ (641,276)	30.9%
Allocation of Base	-	-	-	-	-	-	-	-	0.0%
Allocation of Fleet	453,441	406,274	570,076	332,544	570,076	641,276	641,276	641,276	57.8%
Allocation of General & Administrative	-	-	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (68,516)	\$ (83,500)	\$ 0	\$ 27,920	\$ 47,863	\$ (0)	\$ (0)	\$ (0)	-100.0%
Non-Operations									
Property Tax Revenue	\$ 243,000	\$ 243,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-100.0%
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	-	(5,852)	-	-	-	-	-	-	-100.0%
Income(Loss)	\$ 174,484	\$ 153,649	\$ 0	\$ 27,920	\$ 47,863	\$ (0)	\$ (0)	\$ (0)	-100.0%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	-	-	0.0%
Balance	\$ 174,484	\$ 153,649	\$ 0	\$ 27,920	\$ 47,863	\$ (0)	\$ (0)	\$ (0)	-100.0%

Division Department		14 2400		Fleet & Equipment Vehicle Shop						
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line		
14-2400-4110	Salaries & Wage - Regular Full	\$ 127,968	\$ 114,795	\$ 133,247	\$ 73,150	\$ 125,399.67	\$ 142,186.98	Salaries and Wages		
14-2400-4100	Accrued Payroll Expense	-	14,625	-	(3,443)	(5,902)	-	Salaries and Wages		
14-2400-4120	Sick/Personal	-	2,605	-	1,548	2,654	-	Salaries and Wages		
14-2400-4123	Bereavement Pay	-	360	-	29	50	-	Salaries and Wages		
14-2400-4125	Vacation Time	-	7,285	-	4,334	7,429	-	Salaries and Wages		
14-2400-4127	Holiday Pay	-	5,887	-	5,105	8,752	-	Salaries and Wages		
14-2400-4130	Administrative Leave	-	210	-	838	1,437	-	Salaries and Wages		
14-2400-4135	Compensatory Time	-	459	-	148	254	-	Salaries and Wages		
14-2400-4141	Duty Supervisor Pay	-	346	-	-	-	-	Salaries and Wages		
14-2400-4145	Overtime	600	620	600	1,416	2,427	4,800	Salaries and Wages		
14-2400-4185	Workers' Comp Leave	-	6	-	11	19	-	Salaries and Wages		
14-2400-4200	F.i.C.A.	9,835	9,815	10,239	6,176	10,588	11,245	Employee Benefits		
14-2400-4300	Accrued Benefit Expense	-	206	-	(910)	(1,560)	-	Employee Benefits		
14-2400-4305	Allocated Benefit	37,420	34,239	36,684	22,266	38,170	40,550	Employee Benefits		
14-2400-4345	Workers' Comp Insurance	10,165	11,535	8,430	6,195	10,621	10,636	Employee Benefits		
14-2400-4356	CalPERS	11,464	11,022	12,938	7,620	13,062	13,039	Employee Benefits		
14-2400-4368	Unemployment Insur. Exp Rating	421	416	609	352	603	396	Employee Benefits		
14-2400-4369	Employment Training Tax	129	10	13	9	16	10	Employee Benefits		
14-2400-4435	Software Licenses/Maintenance	1,800	1,275	2,000	-	-	1,400	Outside Services/Contractual		
14-2400-4465	Contractual Services	12,240	16,085	15,150	9,228	15,819	5,840	Outside Services/Contractual		
14-2400-4610	Operating Supplies	52,700	52,991	55,300	36,037	61,778	60,500	Other Operating Expenses		
14-2400-4611	Fuel	79,500	67,430	79,500	37,837	64,863	78,000	Other Operating Expenses		
14-2400-4620	Uniforms	400	504	-	501	859	-	Other Operating Expenses		
14-2400-4621	Safety Gear	800	859	-	-	-	-	Other Operating Expenses		
14-2400-4630	Tools	2,500	161	-	-	-	6,000	Other Operating Expenses		
14-2400-4640	Equipment	7,400	1,241	13,000	-	-	11,200	Other Operating Expenses		
14-2400-4740	Repair & Maint. - Other	-	-	1,500	-	-	1,500	Other Operating Expenses		
14-2400-4820	Fees & Permits	3,400	268	1,600	111	189	2,100	Other Operating Expenses		
14-2400-4825	Taxes & Licenses	-	-	-	-	-	-	Other Operating Expenses		
14-2400-4830	Travel & Meetings	1,000	-	1,000	-	-	1,000	Other Operating Expenses		
14-2400-4855	Education & Training	1,000	-	1,000	-	-	1,000	Other Operating Expenses		
14-2400-4870	Insurance	33,478	35,406	44,607	25,593	43,873	49,365	Insurance		
14-2400-5600	Depreciation Expense	127,738	99,112	152,658	70,475	120,814	200,508	Depreciation		
14-2400-6020	Fleet Allocation	(453,441)	(406,274)	(570,076)	(332,544)	(570,076)	(641,276)	Allocation of Fleet		
14-2400-3911	Reallocation of Property Tax Revenue	(243,000)	(243,000)	-	-	-	-	Property Tax Revenue		
14-2400-3945	Gain On Sale of Surplus Equip	-	-	-	-	-	-	Other Non-Op Revenue		
14-2400-4358	Pension Expense	-	5,852	-	-	-	-	Other Non-Op Expenses		
Total		\$ (174,484)	\$ (153,649)	\$ (0)	\$ (27,920)	\$ (47,863)	\$ 0			

Division	14	Fleet & Equipment	2019	2020	2021	2022
Department	2400	Vehicle Shop	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4435	Software Licenses/Maintenance					
	Fuel System Control Annual Maintenance		\$ 1,300	\$ 1,800	\$ 2,000	\$ 1,400
	Fleet Analyzer Upgrade		1,400	-	-	-
	Total Software Licenses/Maintenance		\$ 2,700	\$ 1,800	\$ 2,000	\$ 1,400
4465	Contractual Services					
	Car Wash Services		\$ 1,300	\$ 1,440	\$ 1,440	\$ 950
	Crane Inspection		-	-	550	-
	Waste Oil Collection / Disposal / BMP Management - Shop Drainage Area		500	1,200	300	400
	Haz Mat Vault Testing		-	-	2,000	1,200
	Seasonal Tire Swap		-	-	140	800
	Mechanical Repair Services / Towing / Radiator / Engines / Transmissions		3,000	7,200	-	-
	Annual Crane Test		600	-	-	400
	CCTV Repairs and Services		1,000	-	-	-
	Aramark Uniform Service		1,800	600	720	240
	Annual Fuel Tank Inspection		1,000	1,000	1,000	850
	Fire Extinguisher		450	800	1,000	1,000
	Fuel Pump Repairs		200	-	-	-
	Mini Ex Boom Repair		-	-	8,000	-
	Lucity Outside Contractor		7,000	-	-	-
	Total Contractual Services		\$ 16,850	\$ 12,240	\$ 15,150	\$ 5,840
4610	Operating Supplies					
	Miscellaneous Small Parts & Fasteners		\$ 7,400	\$ -	\$ -	\$ -
	Miscellaneous Hardware		1,000	2,700	2,700	1,500
	Miscellaneous Vehicle Parts		23,000	12,000	12,000	12,000
	Replacement Parts - Equipment		6,300	6,000	8,600	11,200
	Vehicle Batteries		-	-	-	1,800
	Tires - Heavy Equipment		8,500	-	-	-
	Tires - Vehicles		12,000	19,000	23,500	21,000
	Welding Supplies		400	-	-	-
	Motor Oil, Hydraulic Oil, etc.		4,400	7,000	3,700	4,000
	Chains for Loader and Backhoes		4,000	-	-	-
	Chains for big trucks		1,000	-	-	-
	Vac Con Nozzles/Debris Hoses/Parts		-	-	-	9,000
	Hydro Flushing Nozzles		11,500	6,000	4,800	-
	Total Operating Supplies		\$ 79,500	\$ 52,700	\$ 55,300	\$ 60,500
4640	Equipment					
	Light Tower Balloon Retros (2)		\$ -	\$ -	\$ 11,000	\$ -
	5 Ton Bottle Jack		-	400	-	-
	Vacon Hose Reel (2)		-	7,000	-	-
	Tool Boxes for Trucks		-	-	-	4,200
	Binders, Straps & Chains for Loading		-	-	-	5,000
	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-18S (18" compaction wheel)		4,370	-	-	-
	Replacement of Damaged or Failed Equipment		-	-	2,000	2,000
	Total Equipment		\$ 16,124	\$ 7,400	\$ 13,000	\$ 11,200



YTD as of January 31, 2021

General & Administrative and Base

Income Statement	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 43,000	\$ 42,049	\$ 41,000	\$ 23,424	\$ 40,155	\$ -	-100.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ 43,000	\$ 42,049	\$ 41,000	\$ 23,424	\$ 40,155	\$ -	-100.0%
Salaries and Wages	\$ (1,699,574)	\$ (1,732,067)	\$ (1,865,401)	\$ (1,037,170)	\$ (1,778,005)	\$ (1,759,387)	1.6%
Employee Benefits	(919,633)	(807,222)	(981,783)	(451,467)	(773,943)	(948,913)	17.6%
Outside Services/Contractual	(709,026)	(557,071)	(744,171)	(261,168)	(447,716)	(731,313)	31.3%
Utilities	(9,600)	(2,091)	(34,524)	(19,733)	(33,828)	(44,184)	2012.8%
Other Operating Expenses	(299,610)	(231,323)	(309,235)	(161,953)	(277,634)	(347,299)	50.1%
Insurance	(14,195)	(15,138)	(43,163)	(24,764)	(42,452)	(48,004)	217.1%
Internal Expense	(57,150)	(22,696)	(44,097)	(16,630)	(28,509)	(34,200)	50.7%
Debt Service	-	(116)	-	-	-	-	-100.0%
Depreciation	(16,962)	-	(26,771)	(568)	(974)	(6,863)	0.0%
Total Operating Expense	\$ (3,725,749)	\$ (3,367,724)	\$ (4,049,145)	\$ (1,973,453)	\$ (3,383,062)	\$ (3,920,163)	16.4%
Operating Contribution	\$ (3,682,749)	\$ (3,325,674)	\$ (4,008,145)	\$ (1,950,029)	\$ (3,342,907)	\$ (3,920,163)	17.9%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (3,682,749)	\$ (3,325,674)	\$ (4,008,145)	\$ (1,950,029)	\$ (3,342,907)	\$ (3,920,163)	17.9%
Non-Operations							
Property Tax Revenue	\$ 4,012,000	\$ 4,325,283	\$ 4,116,800	\$ 2,401,467	\$ 4,116,800	\$ 3,721,000	-14.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	37,500	1,499	135,000	121,462	208,221	-	-100.0%
Interest	54,000	235,667	100,800	32,452	55,632	50,000	-78.8%
Other Non-Op Revenue	-	2,052	-	927	1,589	-	-100.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	(234,000)	(179,153)	(206,400)	(56,951)	(97,630)	(95,000)	-47.0%
Income(Loss)	\$ 186,751	\$ 1,059,674	\$ 138,055	\$ 549,328	\$ 941,705	\$ (244,163)	-123.0%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 186,751	\$ 1,059,674	\$ 138,055	\$ 549,328	\$ 941,705	\$ (244,163)	-123.0%
Earnings Before Interest, Depreciation & Amortization		\$ 1,059,790		\$ 549,896	\$ 942,679	\$ (237,300)	

YTD as of January 31, 2021



Division	11	General & Administrative						
Department	1110	Board of Directors						
Income Statement	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (24,000)	\$ (22,000)	\$ (24,000)	\$ (15,400)	\$ (26,400)	\$ (24,000)	9.1%	
Employee Benefits	(138,857)	(136,531)	(142,722)	(82,442)	(141,329)	(149,984)	9.9%	
Outside Services/Contractual	(600)	(4,038)	(1,050)	-	-	(600)	-85.1%	
Utilities	-	-	(3,864)	(1,502)	(2,576)	(3,864)	0.0%	
Other Operating Expenses	(14,500)	(501)	(16,600)	(5,476)	(9,387)	(10,000)	1896.0%	
Insurance	(12,994)	(13,724)	-	-	-	-	-100.0%	
Internal Expense	(21,150)	(6,859)	(30,097)	-	-	(20,200)	194.5%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (212,100)	\$ (183,653)	\$ (218,333)	\$ (104,820)	\$ (179,691)	\$ (208,648)	13.6%	
Operating Contribution	\$ (212,100)	\$ (183,653)	\$ (218,333)	\$ (104,820)	\$ (179,691)	\$ (208,648)	13.6%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (212,100)	\$ (183,653)	\$ (218,333)	\$ (104,820)	\$ (179,691)	\$ (208,648)	13.6%	
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)	\$ (212,100)	\$ (183,653)	\$ (218,333)	\$ (104,820)	\$ (179,691)	\$ (208,648)	13.6%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (212,100)	\$ (183,653)	\$ (218,333)	\$ (104,820)	\$ (179,691)	\$ (208,648)	13.6%	

Division Department		11 1110		General & Administrative Board of Directors						
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line		
11-1110-4110	Salaries & Wage - Regular Full	\$ 24,000	\$ 24,000	\$ 24,000	\$ 14,400	\$ 24,686	\$ 24,000	Salaries and Wages		
11-1110-4100	Accrued Payroll Expense	-	(2,000)	-	1,000	1,714	-	Salaries and Wages		
11-1110-4200	F.I.C.A.	1,836	1,836	1,836	1,102	1,888	1,836	Employee Benefits		
11-1110-4300	Accrued Benefit Expense	-	(1,713)	-	123	210	-	Employee Benefits		
11-1110-4305	Allocated Benefit	135,192	135,192	138,562	80,547	138,080	147,930	Employee Benefits		
11-1110-4345	Workers' Comp Insurance	300	172	151	84	144	151	Employee Benefits		
11-1110-4368	Unemployment Insur. Exp Rating	1,505	1,020	2,170	572	981	65	Employee Benefits		
11-1110-4369	Employment Training Tax	24	24	2	14	25	2	Employee Benefits		
11-1110-4465	Contractual Services	600	4,038	1,050	-	-	600	Outside Services/Contractual		
11-1110-4540	Telephone	-	-	3,864	1,502	2,576	3,864	Utilities		
11-1110-4610	Operating Supplies	700	82	-	-	-	-	Other Operating Expenses		
11-1110-4830	Travel & Meetings	8,500	123	9,675	-	-	10,000	Other Operating Expenses		
11-1110-4855	Education & Training	2,500	-	925	667	1,143	-	Other Operating Expenses		
11-1110-4870	Insurance	12,994	13,724	-	-	-	-	Insurance		
11-1110-4620	Uniforms	1,200	296	-	-	-	-	Other Operating Expenses		
11-1110-4900	Advertising	1,600	-	-	-	-	-	Other Operating Expenses		
11-1110-4985	Election Charges	-	-	6,000	4,809	8,244	-	Other Operating Expenses		
11-1110-4836	Rent of Event Center	21,150	6,859	30,097	-	-	20,200	Internal Expense		
Total		\$ 212,100	\$ 183,653	\$ 218,333	\$ 104,820	\$ 179,691	\$ 208,648			

Division	11	General & Administrative	2019	2020	2021	2022
Department	1110	Board of Directors	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Agenda Management Software		\$ 10,000	\$ -	\$ -	\$ -
	JCG Technologies		-	-	450	-
	Outside Service to prepare minutes		600	600	600	600
	Total Contractual Services		\$ 10,600	\$ 600	\$ 1,050	\$ 600
4830	Travel & Meetings					
	Conference Related Travel		\$ 3,000	\$ -	\$ -	\$ -
	Board/District Open House/Mixer Placer County Board of Supervisors Commission		1,200	-	-	-
			2,000	-	-	-
	Safety Day Conference			500	600	2,000
	Board of Supervisors' Reception			1,500	2,000	2,000
	California Park & Recreation Society Conference			1,600	1,500	3,000
	California Special District Association Annual Conference			4,900	5,575	3,000
	Total Travel & Meetings		\$ 6,200	\$ 8,500	\$ 9,675	\$ 10,000
4836	Rent of Event Center					
	Monthly Board Meetings		\$ 12,000	\$ 12,000	\$ 13,280	\$ 8,000
	Special Meetings and Workshops		3,000	4,000	-	-
	Meeting Provisions		-	-	5,197	5,200
	Recreation & Parks Commission Meetings		4,000	4,400	9,960	6,000
	Board/District Open House/Mixer Placer County Board of Supervisors		750	750	1,660	1,000
	Total Rent of Event Center		\$ 19,750	\$ 21,150	\$ 30,097	\$ 20,200

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Division Department	11 1130		General & Administrative Engineering				2022 Budget	Change from Last Audited FS
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected			
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ 2,000	\$ 3,429	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ 2,000	\$ 3,429	\$ -	0.0%	
Salaries and Wages	\$ (517,511)	\$ (564,333)	\$ (592,619)	\$ (362,425)	\$ (621,299)	\$ (443,051)	-21.5%	
Employee Benefits	(238,888)	(247,490)	(268,068)	(152,361)	(261,190)	(205,369)	-17.0%	
Outside Services/Contractual	(51,500)	(14,647)	(35,500)	(29,043)	(49,788)	(40,000)	173.1%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	(18,220)	(6,321)	(15,570)	(1,753)	(3,005)	(16,700)	164.2%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (826,119)	\$ (832,790)	\$ (911,758)	\$ (545,581)	\$ (935,282)	\$ (705,120)	-15.3%	
Operating Contribution	\$ (826,119)	\$ (832,790)	\$ (911,758)	\$ (543,581)	\$ (931,853)	\$ (705,120)	-15.3%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (826,119)	\$ (832,790)	\$ (911,758)	\$ (543,581)	\$ (931,853)	\$ (705,120)	-15.3%	
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)	\$ (826,119)	\$ (832,790)	\$ (911,758)	\$ (543,581)	\$ (931,853)	\$ (705,120)	-15.3%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (826,119)	\$ (832,790)	\$ (911,758)	\$ (543,581)	\$ (931,853)	\$ (705,120)	-15.3%	

Division Department		11 1130		General & Administrative Engineering						
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line		
11-1130-3340	Inspection Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	Operating Revenue	
11-1130-3385	Engineering Fee - external	-	-	-	(2,000)	(3,429)	-	-	Operating Revenue	
11-1130-4110	Salaries & Wage - Regular Full	507,511	497,778	727,619	276,449	473,913	700,162	-	Salaries and Wages	
11-1130-4105	Wages - Capital Projects	-	-	(135,000)	(13,680)	(23,451)	(257,111)	-	Salaries and Wages	
11-1130-4115	Salaries & Wage - Temp	10,000	10,080	-	-	-	-	-	Salaries and Wages	
11-1130-4100	Accrued Payroll Expense	-	(9,903)	-	(14,106)	(24,182)	-	-	Salaries and Wages	
11-1130-4120	Sick/Personal	-	8,547	-	51,844	88,875	-	-	Salaries and Wages	
11-1130-4123	Bereavement Pay	-	-	-	-	-	-	-	Salaries and Wages	
11-1130-4125	Vacation Time	-	26,333	-	36,668	62,859	-	-	Salaries and Wages	
11-1130-4127	Holiday Pay	-	23,408	-	19,926	34,158	-	-	Salaries and Wages	
11-1130-4130	Administrative Leave	-	5,698	-	5,211	8,933	-	-	Salaries and Wages	
11-1130-4135	Compensatory Time	-	853	-	114	195	-	-	Salaries and Wages	
11-1130-4141	Duty Supervisor Pay	-	1,248	-	-	-	-	-	Salaries and Wages	
11-1130-4145	Overtime	-	-	-	-	-	-	-	Salaries and Wages	
11-1130-4185	Workers' Comp Leave	-	-	-	-	-	-	-	Salaries and Wages	
11-1130-4190	Paid Time Off	-	290	-	-	-	-	-	Salaries and Wages	
11-1130-4200	F.I.C.A.	39,590	37,967	55,663	24,097	41,308	53,562	-	Employee Benefits	
11-1130-4205	Benefits - Capital Projects	-	-	(64,800)	(6,158)	(10,557)	(116,681)	-	Employee Benefits	
11-1130-4300	Accrued Benefit Expense	-	(3,391)	-	(2,319)	(3,975)	-	-	Employee Benefits	
11-1130-4305	Allocated Benefit	148,404	165,011	200,320	107,178	183,733	199,677	-	Employee Benefits	
11-1130-4345	Workers' Comp Insurance	3,847	3,834	4,309	2,254	3,865	4,764	-	Employee Benefits	
11-1130-4356	CalPERS	45,254	42,529	70,334	25,964	44,510	62,111	-	Employee Benefits	
11-1130-4368	Unemployment Insur. Exp Rating	1,276	1,505	2,170	1,311	2,247	1,887	-	Employee Benefits	
11-1130-4369	Employment Training Tax	518	35	73	34	58	50	-	Employee Benefits	
11-1130-4420	Engineering - Outside	30,000	3,970	20,000	8,988	15,407	9,000	-	Outside Services/Contractual	
11-1130-4435	Software Licenses/Maintenance	9,500	5,207	-	4,100	7,029	-	-	Outside Services/Contractual	
11-1130-4465	Contractual Services	12,000	5,469	15,500	15,956	27,352	31,000	-	Outside Services/Contractual	
11-1130-4610	Operating Supplies	500	20	500	215	369	2,400	-	Other Operating Expenses	
11-1130-4620	Uniforms	1,000	1,192	1,000	552	947	1,300	-	Other Operating Expenses	
11-1130-4621	Safety Gear	-	-	-	-	-	1,000	-	Other Operating Expenses	
11-1130-4630	Tools	400	-	-	-	-	-	-	Other Operating Expenses	
11-1130-4640	Equipment	500	1,302	-	-	-	-	-	Other Operating Expenses	
11-1130-4815	Postage	-	10	-	-	-	-	-	Other Operating Expenses	
11-1130-4816	Shipping	-	20	-	-	-	-	-	Other Operating Expenses	
11-1130-4820	Fees & Permits	120	10	120	-	-	600	-	Other Operating Expenses	
11-1130-4825	Taxes & Licenses	-	-	-	-	-	-	-	Other Operating Expenses	
11-1130-4830	Travel & Meetings	11,000	1,572	10,200	-	-	5,200	-	Other Operating Expenses	
11-1130-4835	Rents & Leases	1,200	129	750	368	630	-	-	Other Operating Expenses	
11-1130-4855	Education & Training	3,500	2,066	3,000	618	1,059	6,200	-	Other Operating Expenses	
11-1130-4880	Memberships	-	-	-	-	-	-	-	Other Operating Expenses	
11-1130-4910	Printing & Publications	-	-	-	-	-	-	-	Other Operating Expenses	
Total		\$ 826,119	\$ 832,790	\$ 911,758	\$ 543,581	\$ 931,853	\$ 705,120			

Division	11	General & Administrative	2019	2020	2021	2022	
Department	1130	Engineering	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4420	Outside Engineering Fees						
	GIS Water Implementation and Sewer Updates		\$ 10,000	\$ 30,000	\$ 20,000	\$ -	Moved to Information Technology
	Surveyor Services		-	-	-	9,000	
	Total Outside Engineering Fees		\$ 10,000	\$ 30,000	\$ 20,000	\$ 9,000	
4435	Software Licenses/Maintenance						
	AutoCAD Annual Maintenance		\$ 2,000	\$ 1,300	\$ -	\$ -	
	H2O Net (Innovyze) Annual Maintenance		-	-	-	-	
	Geographic Interface System (GIS) Software		4,150	7,300	-	-	
	Geographic Interface System (GIS) Equipment		900	900	-	-	
	Total Software Licenses/Maintenance		\$ 7,050	\$ 9,500	\$ -	\$ -	Moved to Information & Technology
4465	Contractual Services						
	On-Call Surveying Services		\$ 10,000	\$ 12,000	\$ 12,000	\$ 16,000	
	Annual Water Audit Service		-	-	3,500	15,000	
	GIS/CMMS Update and Documentation		10,000	-	-	-	
	Total Contractual Services		\$ 20,000	\$ 12,000	\$ 15,500	\$ 31,000	
4830	Travel & Meetings						
	SCADA - Travel Expenses for Ignition Training		\$ 1,000	\$ -	\$ -	\$ -	
	Conferences		-	9,200	9,000	-	
	Various Meetings and Travel Expense for Training		1,000	1,800	1,200	5,200	
	Lucity Conference		1,000	-	-	-	
	Total Travel & Meetings		\$ 3,000	\$ 11,000	\$ 10,200	\$ 5,200	
4855	Education & Training						
	SCADA - Ignition Training		\$ 1,000	\$ -	\$ -	\$ -	
	Contract Compliance Webinars		-	900	-	-	
	GIS Training		1,000	2,600	-	-	
	Various Seminars and Training		2,000	-	3,000	6,200	
	Total Education & Training		\$ 4,000	\$ 3,500	\$ 3,000	\$ 6,200	

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Division Department	11 1200		General & Administrative Accounting				2022 Budget	Change from Last Audited FS
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected			
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Salaries and Wages	\$ (450,097)	\$ (408,458)	\$ (444,107)	\$ (263,293)	\$ (451,360)	\$ (484,751)		18.7%
Employee Benefits	(210,774)	(186,246)	(203,588)	(112,534)	(192,916)	(220,996)		18.7%
Outside Services/Contractual	(78,450)	(127,370)	(79,730)	(52,259)	(89,586)	(105,456)		-17.2%
Utilities	-	-	-	-	-	-		0.0%
Other Operating Expenses	(88,700)	(49,121)	(76,200)	(49,395)	(84,677)	(121,740)		147.8%
Insurance	-	-	-	-	-	-		0.0%
Internal Expense	-	-	-	-	-	-		0.0%
Debt Service	-	(116)	-	-	-	-		-100.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (828,021)	\$ (771,311)	\$ (803,625)	\$ (477,481)	\$ (818,538)	\$ (932,943)		21.0%
Operating Contribution	\$ (828,021)	\$ (771,311)	\$ (803,625)	\$ (477,481)	\$ (818,538)	\$ (932,943)		21.0%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (828,021)	\$ (771,311)	\$ (803,625)	\$ (477,481)	\$ (818,538)	\$ (932,943)		21.0%
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	-	-	-	(4,477)	(7,675)	-		0.0%
Income(Loss)	\$ (828,021)	\$ (771,311)	\$ (803,625)	\$ (481,958)	\$ (826,213)	\$ (932,943)		21.0%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ (828,021)	\$ (771,311)	\$ (803,625)	\$ (481,958)	\$ (826,213)	\$ (932,943)		21.0%

Division		11		General & Administrative						
Department		1200		Accounting						
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line		
11-1200-4110	Salaries & Wage - Regular Full	\$ 448,097	\$ 325,700	\$ 442,107	\$ 219,319	\$ 375,975	\$ 478,751	Salaries and Wages		
11-1200-4100	Accrued Payroll Expense	-	19,485	-	(10,932)	(18,740)	-	Salaries and Wages		
11-1200-4120	Sick/Personal	-	19,024	-	16,138	27,665	-	Salaries and Wages		
11-1200-4123	Bereavement Pay	-	986	-	-	-	-	Salaries and Wages		
11-1200-4125	Vacation Time	-	19,471	-	18,684	32,029	-	Salaries and Wages		
11-1200-4127	Holiday Pay	-	18,341	-	16,426	28,159	-	Salaries and Wages		
11-1200-4130	Administrative Leave	-	-	-	399	683	-	Salaries and Wages		
11-1200-4135	Compensatory Time	-	1,159	-	1,527	2,618	-	Salaries and Wages		
11-1200-4145	Overtime	2,000	4,061	2,000	1,733	2,970	6,000	Salaries and Wages		
11-1200-4190	Paid Time Off	-	232	-	-	-	-	Salaries and Wages		
11-1200-4200	F.I.C.A.	34,432	29,411	33,974	20,855	35,751	37,083	Employee Benefits		
11-1200-4300	Accrued Benefit Expense	-	3,086	-	(1,548)	(2,653)	-	Employee Benefits		
11-1200-4305	Allocated Benefit	131,030	119,433	121,716	70,130	120,223	136,533	Employee Benefits		
11-1200-4333	HRA Funding	-	-	-	-	-	-	Employee Benefits		
11-1200-4345	Workers' Comp Insurance	2,921	3,573	2,296	1,371	2,350	3,036	Employee Benefits		
11-1200-4356	CalPERS	40,134	28,313	42,929	19,862	34,050	43,002	Employee Benefits		
11-1200-4368	Unemployment Insur. Exp Rating	1,806	2,374	2,629	1,817	3,114	1,306	Employee Benefits		
11-1200-4369	Employment Training Tax	450	56	44	47	81	34	Employee Benefits		
11-1200-4415	Accounting Fees	49,500	65,332	50,750	44,100	75,600	51,250	Outside Services/Contractual		
11-1200-4435	Software Licenses/Maintenance	4,350	12,769	4,380	1,431	2,454	34,106	Outside Services/Contractual		
11-1200-4465	Contractual Services	24,600	49,269	24,600	6,727	11,532	20,100	Outside Services/Contractual		
11-1200-4610	Operating Supplies	-	130	600	700	1,200	4,700	Other Operating Expenses		
11-1200-4620	Uniforms	1,900	56	1,800	763	1,309	2,100	Other Operating Expenses		
11-1200-4640	Equipment	3,600	525	600	532	912	600	Other Operating Expenses		
11-1200-4815	Postage	28,200	20,476	28,200	15,329	26,278	33,600	Other Operating Expenses		
11-1200-4835	Rents & Leases	1,100	1,011	1,100	506	867	1,040	Other Operating Expenses		
11-1200-4845	Bank Fees & Charges	10,800	-	10,800	(0)	(0)	9,600	Other Operating Expenses		
11-1200-4846	Credit Card Merchant Charges	20,000	-	20,000	10,695	18,334	54,000	Other Operating Expenses		
11-1200-4855	Education & Training	23,100	21,583	13,100	3,014	5,167	16,100	Other Operating Expenses		
11-1200-4880	Memberships	-	-	-	128	219	-	Other Operating Expenses		
11-1200-4895	Miscellaneous	-	(718)	-	14,010	24,017	-	Other Operating Expenses		
11-1200-5065	Late Penalties	-	6,059	-	3,718	6,374	-	Other Operating Expenses		
11-1200-5060	Interest Expense	-	116	-	-	-	-	Debt Service		
11-1200-4625	Unusual Circumstance Tracking	-	-	-	4,477	7,675	-	Other Non-Op Expenses		
Total		\$ 828,021	\$ 771,311	\$ 803,625	\$ 481,958	\$ 826,213	\$ 932,943			

Division	11	General & Administrative	2019	2020	2021	2022
Department	1200	Accounting	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4415	Outside Accounting Fees					
	External Audit Services	\$	-	\$ 48,750	\$ 50,000	\$ 50,000
	CalPERS Calculation Consultant		-	750	750	1,250
	Total Outside Accounting Fees	\$	-	\$ 49,500	\$ 50,750	\$ 51,250
4435	Software Licenses/Maintenance					
	Check Payment Scanning Software - License Agreement	\$	-	\$ 2,650	\$ 2,650	\$ 2,336
	Electronic Accounts Payable System		-	-	-	5,000
	Financial Transparency Software		-	-	-	25,000
	Online Data/Parcel Service		-	1,700	1,730	1,770
	Total Software Licenses/Maintenance	\$	-	\$ 4,350	\$ 4,380	\$ 34,106
4465	Contractual Services					
	Utility Billing Statement Processing	\$	-	\$ 10,200	\$ 10,200	\$ 8,400
	Software Process Optimization		-	10,000	10,000	5,000
	Intern Program		-	-	-	2,500
	Answering Service		-	4,400	4,400	4,200
	Total Contractual Services	\$	-	\$ 24,600	\$ 24,600	\$ 20,100
4640	Equipment					
	Ergonomic Office Furniture	\$	-	\$ 5,000	\$ -	\$ -
	Desktop Scanners		-	3,200	200	200
	Receipt Printer		-	200	200	200
	Credit Card Printer		-	200	200	200
	Total Equipment	\$	-	\$ 8,600	\$ 600	\$ 600
4815	Postage					
	Utility Billing - Statement Mailing Fees	\$	26,000	\$ 21,600	\$ 21,600	\$ 30,000
	Metered Postage Fees		2,000	6,600	6,600	3,600
	Total Postage	\$	28,000	\$ 28,200	\$ 28,200	\$ 33,600
4855	Education & Training					
	Document Management Software Training	\$	-	\$ 4,000	\$ 4,000	\$ 4,000
	Customer Service Training		-	9,100	9,100	9,100
	Certified Payroll Professional Training & Certification		-	-	-	3,000
	Accounting Software - Training (General & Ongoing Training)		-	10,000	-	-
	Total Education & Training	\$	-	\$ 23,100	\$ 13,100	\$ 16,100

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Division Department	11 5040		General & Administrative Administrative					Change from Last Audited FS
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget		
Income Statement								
Operations								
Operating Revenue	\$ 43,000	\$ 42,049	\$ 41,000	\$ 21,424	\$ 36,727	\$ -	-100.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 43,000	\$ 42,049	\$ 41,000	\$ 21,424	\$ 36,727	\$ -	-100.0%	
Salaries and Wages	\$ (707,966)	\$ (737,277)	\$ (804,674)	\$ (396,052)	\$ (678,947)	\$ (763,668)	3.6%	
Employee Benefits	(331,115)	(236,955)	(367,405)	(177,569)	(304,405)	(350,849)	48.1%	
Outside Services/Contractual	(259,546)	(168,823)	(273,786)	(82,402)	(141,260)	(286,536)	69.7%	
Utilities	-	(2,036)	-	(1,268)	(2,173)	(2,400)	17.9%	
Other Operating Expenses	(119,410)	(126,292)	(134,975)	(70,081)	(120,139)	(98,969)	-21.6%	
Insurance	(1,201)	(1,414)	(43,163)	(24,764)	(42,452)	(48,004)	3295.1%	
Internal Expense	(32,000)	(15,387)	(12,000)	(16,630)	(28,509)	(10,000)	-35.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	(16,962)	-	(26,771)	(568)	(974)	(6,863)	0.0%	
Total Operating Expense	\$ (1,468,200)	\$ (1,288,185)	\$ (1,662,774)	\$ (769,334)	\$ (1,318,858)	\$ (1,567,289)	21.7%	
Operating Contribution	\$ (1,425,200)	\$ (1,246,135)	\$ (1,621,774)	\$ (747,910)	\$ (1,282,131)	\$ (1,567,289)	25.8%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (1,425,200)	\$ (1,246,135)	\$ (1,621,774)	\$ (747,910)	\$ (1,282,131)	\$ (1,567,289)	25.8%	
Non-Operations								
Property Tax Revenue	\$ 4,012,000.00	\$ 4,325,282.95	\$ 4,116,800.00	\$ 2,401,466.69	\$ 4,116,800.04	\$ 3,721,000.00	-14.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	37,500	1,499	135,000	121,462	208,221	-	-100.0%	
Interest	54,000	235,667	100,800	32,452	55,632	50,000	-78.8%	
Other Non-Op Revenue	-	2,052	-	927	1,589	-	-100.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	(234,000)	(174,585)	(206,400)	(52,474)	(89,955)	(95,000)	-45.6%	
Income(Loss)	\$ 2,444,300	\$ 3,143,781	\$ 2,524,426	\$ 1,755,924	\$ 3,010,155	\$ 2,108,711	-32.9%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 2,444,300	\$ 3,143,781	\$ 2,524,426	\$ 1,755,924	\$ 3,010,155	\$ 2,108,711	-32.9%	

Division Department		11 5040	General & Administrative Administrative			2022	IS Line	
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	
11-5040-3300	Utility Billing Accrual	\$ -	\$ -	\$ -	\$ (725)	\$ (1,243)	\$ -	Operating Revenue
11-5040-3310	Penalties and Interest	(23,000)	(24,774)	(23,000)	-	-	-	Operating Revenue
11-5040-3346	Ord 100 Certificate	(3,000)	(3,350)	(3,000)	(5,400)	(9,257)	-	Operating Revenue
11-5040-3380	Administrative Fee - external	(13,000)	(12,350)	(15,000)	(14,525)	(24,900)	-	Operating Revenue
11-5040-3750	Discount Earned	(4,000)	(1,575)	-	(774)	(1,327)	-	Operating Revenue
11-5040-4110	Salaries & Wage - Regular Full	707,966	636,774	804,674	328,647	563,394	763,668	Salaries and Wages
11-5040-4100	Accrued Payroll Expense	-	(17,223)	-	(15,380)	(26,365)	-	Salaries and Wages
11-5040-4115	Salaries & Wage - Temp	-	-	-	-	-	-	Salaries and Wages
11-5040-4120	Sick/Personal	-	33,080	-	14,809	25,387	-	Salaries and Wages
11-5040-4123	Bereavement Pay	-	2,872	-	-	-	-	Salaries and Wages
11-5040-4125	Vacation Time	-	39,663	-	31,101	53,317	-	Salaries and Wages
11-5040-4127	Holiday Pay	-	30,322	-	24,971	42,807	-	Salaries and Wages
11-5040-4130	Administrative Leave	-	11,790	-	11,904	20,407	-	Salaries and Wages
11-5040-4135	Compensatory Time	-	-	-	-	-	-	Salaries and Wages
11-5040-4145	Overtime	-	-	-	-	-	-	Salaries and Wages
11-5040-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages
11-5040-4200	F.I.C.A.	54,159	43,391	61,558	24,029	41,192	58,421	Employee Benefits
11-5040-4300	Benefits	-	(6,424)	-	(2,297)	(3,938)	-	Employee Benefits
11-5040-4305	Allocated Benefit	207,020	149,840	221,534	122,353	209,748	217,788	Employee Benefits
11-5040-4345	Workers' Comp Insurance	4,595	6,137	4,160	2,333	3,999	4,784	Employee Benefits
11-5040-4356	CalPERS	63,128	42,367	77,782	29,744	50,990	67,745	Employee Benefits
11-5040-4360	Admin Fee - IRS 125 Plan	-	-	-	-	-	-	Employee Benefits
11-5040-4368	Unemployment Insur. Exp Rating	1,505	1,607	2,291	1,371	2,351	2,058	Employee Benefits
11-5040-4369	Employment Training Tax	708	37	80	36	62	54	Employee Benefits
11-5040-4415	Accounting Fees	-	975	-	-	-	-	Outside Services/Contractual
11-5040-4425	Attorney Fees	152,000	77,211	160,000	39,205	67,209	145,600	Outside Services/Contractual
11-5040-4435	Software Licenses/Maintenance	9,186	13,484	11,486	19,500	33,429	20,136	Outside Services/Contractual
11-5040-4465	Contractual Services	98,360	77,154	102,300	23,696	40,623	120,800	Outside Services/Contractual
11-5040-4540	Telephone	-	2,036	-	1,268	2,173	2,400	Utilities
11-5040-4610	Operating Supplies	26,000	17,588	24,000	4,853	8,319	10,000	Other Operating Expenses
11-5040-4620	Uniforms	2,300	1,692	1,500	629	1,079	1,200	Other Operating Expenses
11-5040-4621	Safety Gear	800	100	800	141	241	-	Other Operating Expenses
11-5040-4640	Equipment	-	2,258	-	-	-	5,000	Other Operating Expenses
11-5040-4710	Repair & Maint. - Buildings	-	700	-	-	-	-	Other Operating Expenses
11-5040-4750	Discounts Taken	-	-	-	-	-	-	Other Operating Expenses
11-5040-4815	Postage	-	48	-	-	-	-	Other Operating Expenses
11-5040-4816	Shipping	2,400	1,459	2,400	705	1,208	2,400	Other Operating Expenses
11-5040-4820	Fees & Permits	-	12,559	8,400	35	60	-	Other Operating Expenses
11-5040-4825	Taxes & Licenses	400	-	-	-	-	-	Other Operating Expenses
11-5040-4830	Travel & Meetings	26,100	5,978	20,300	99	170	4,150	Other Operating Expenses
11-5040-4835	Rents & Leases	10,100	10,064	10,100	5,871	10,064	10,064	Other Operating Expenses
11-5040-4845	Bank Fees & Charges	-	9,990	-	5,371	9,207	-	Other Operating Expenses
11-5040-4846	Credit Card Merchant Charges	-	20,205	9,000	20,625	35,357	-	Other Operating Expenses
11-5040-4855	Education & Training	1,200	976	2,000	1,144	1,961	4,695	Other Operating Expenses
11-5040-4860	Cash Over/Short	-	(84)	-	5,087	8,721	-	Other Operating Expenses
11-5040-4880	Memberships	8,370	8,860	13,885	14,234	24,401	15,870	Other Operating Expenses
11-5040-4895	Miscellaneous	-	421	-	6,124	10,499	-	Other Operating Expenses
11-5040-4900	Advertising	16,940	7,862	14,290	4,777	8,189	14,790	Other Operating Expenses
11-5040-4910	Printing & Publications	-	70	-	-	-	3,000	Other Operating Expenses
11-5040-4970	Community Outreach	8,300	9,700	10,300	166	285	9,800	Other Operating Expenses
11-5040-4980	Customer Information	16,500	14,133	18,000	220	378	18,000	Other Operating Expenses
11-5040-5065	Late Penalties	-	1,712	-	-	-	-	Other Operating Expenses

Account Number	Description	2020		2021			2022		IS Line
		Budget	Actual	Budget	Actual	Projected	Budget		
11-5040-4870	Insurance	\$ 1,201	\$ 1,414	\$ 43,163	\$ 24,764	\$ 42,452	\$ 48,004	Insurance	
11-5040-4836	Rent of Event Center	-	-	-	-	-	-	Internal Expense	
11-5040-4896	Contribution of Meeting Rooms	32,000	15,387	12,000	16,630	28,509	10,000	Internal Expense	
11-5040-5600	Depreciation Expense	16,962	-	26,771	568	974	6,863	Depreciation	
11-5040-5014	Fleet and Equipment Expense	-	-	-	-	-	-	Allocation of Fleet	
11-5040-6000	Administrative Allocation	-	-	-	-	-	-	Allocation of General & Administrative	
11-5040-3910	Property Tax Rev - curr sec	(4,590,000)	(4,527,198)	(4,681,800)	(2,731,050)	(4,681,800)	(4,800,000)	Property Tax Revenue	
11-5040-3911	Reallocation of Property Tax Revenue	1,328,000	1,328,000	1,330,000	775,833	1,330,000	1,869,000	Property Tax Revenue	
11-5040-3913	Property Tax Rev - RDA	(750,000)	(1,126,085)	(765,000)	(446,250)	(765,000)	(790,000)	Property Tax Revenue	
11-5040-3435	Grant Revenue	(37,500)	(1,499)	(135,000)	(121,462)	(208,221)	-	Grant Revenue	
11-5040-3920	Property Tax Rev - Interest	(4,000)	(5,196)	(4,800)	(2,800)	(4,800)	-	Interest	
11-5040-3940	Interest Revenue	(50,000)	(230,471)	(96,000)	(29,652)	(50,832)	(50,000)	Interest	
11-5040-3395	Miscellaneous Revenue	-	(2,052)	-	(927)	(1,589)	-	Other Non-Op Revenue	
11-5040-4358	Pension Expense -	-	68,856	-	-	-	-	Other Non-Op Expenses	
11-5040-4625	Unusal Circumstance Tracking	-	10,831	-	205	351	-	Other Non-Op Expenses	
11-5040-4626	Relief Credit Program	150,000	14,622	120,000	1,869	3,203	-	Other Non-Op Expenses	
11-5040-4850	Property Tax Direct Charges	84,000	80,276	86,400	50,400	86,400	95,000	Other Non-Op Expenses	
Total		\$ (2,444,300)	\$ (3,143,781)	\$ (2,524,426)	\$ (1,755,924)	\$ (3,010,155)	\$ (2,108,711)		

Division	11	General & Administrative	2019	2020	2021	2022	
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		500	-	-	-	
	Total Outside Accounting Fees		\$ 45,250	\$ -	\$ -	\$ -	Moved to Accounting Department
4425	Attorney Fees						
	District Legal Counsel		\$ 75,000	\$ 100,000	\$ 110,000	\$ 81,600	
	Labor Attorney - Counsel		55,000	52,000	50,000	24,000	
	Labor Attorney - COU and MOU Negotiations		30,000	-	-	40,000	
	Total Attorney Fees		\$ 160,000	\$ 152,000	\$ 160,000	\$ 145,600	
4435	Software Licenses/Maintenance						
	Accounting Software - Annual Maintenance Agreement		\$ 16,000	\$ -	\$ -	\$ -	Moved to Technology
	Check Payment Scanning Software - License Agreement		600	-	-	-	Moved to Accounting Department
	Online Data/Parcel Service		1,700	-	-	-	Moved to Accounting Department
	Content Verse Annual Maintenance		5,000	-	-	-	Moved to Technology
	Email Marketing Software		-	-	-	1,000	
	Online Bidding Software		-	-	-	5,000	
	Various Software		-	-	-	1,150	
	Social Media Platform		-	4,800	4,800	4,800	
	Subscription Services		300	886	1,686	1,686	
	Performance Evaluation Software		4,000	3,500	5,000	6,500	
	Total Software Licenses/Maintenance		\$ 27,600	\$ 9,186	\$ 11,486	\$ 20,136	
4465	Contractual Services						
	Professional Services: Photography, Graphic Design, Signage		\$ 7,500	\$ 1,500	\$ -	\$ -	
	Graphic Design - Annual Report & Website		-	22,000	33,500	36,000	
	Website Updates/Upgrades/Maintenance		11,000	7,140	7,500	22,400	
	Website Domain Names, Hosting, Forwarding		1,000	1,230	-	-	
	Parks Map Update (GPS Trail Info)		-	-	3,500	-	
	Contact Management System		400	-	-	-	
	Utility Billing Statement Processing		13,000	-	-	-	Moved to Accounting Department
	Phone System Maintenance and Repair		500	-	-	-	Moved to Technology
	Answering Service		6,000	-	-	-	Moved to Technology
	Document Shredding Service		1,000	1,500	1,500	1,500	
	Tahoe TV NTPUD Webcam Website (Split w Parks)		1,200	-	-	-	Moved to Technology
	California Tahoe Alliance		6,000	-	6,000	-	
	North Tahoe Business Association Streetlight Banner Installs		-	450	-	-	
	Certified Folder		-	540	400	-	
	Brochures & Map Distribution		-	-	-	1,000	
	Bill Redesign		-	7,500	-	-	
	Translation Services		-	1,500	2,400	2,400	
	Video Production		-	5,000	2,500	2,500	
	Human Resources Support		-	-	45,000	-	
	Ordinance & Policy Update		-	40,000	-	-	
	Class & Compensation Study		50,000	10,000	-	-	
	State Legislative Advocacy		-	-	-	15,000	
	5-Year Strategic Plan Consultant		-	-	-	40,000	
	Total Contractual Services		\$ 97,600	\$ 98,360	\$ 102,300	\$ 120,800	

Division	11	General & Administrative	2019	2020	2021	2022	
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	\$ 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	2,500	
	Host Tahoe Summit Meeting		2,500	-	-	-	
	HR Workshops Conferences Meetings		1,800	-	-	-	
	Employee Mileage Reimbursement		600	1,200	-	-	
	Public Information Officer Training		500	500	-	-	
	NLTRA/Chamber Awards - District Employee of the Year		850	-	-	-	
	Other		2,000	-	-	-	
	California Special Districts Association General Manager Conferences		1,600	1,600	1,600	-	
	Kings Beach State Recreation Area Parking Passes		750	1,200	1,200	1,650	
	Grant Writing Education		500	-	-	-	
	Total Travel & Meetings		\$ 12,100	\$ 26,100	\$ 20,300	\$ 4,150	
4835	Rents & Leases						
	Postage Meter Rental		\$ 3,000	\$ -	\$ -	\$ -	
	Printers/Copiers Lease & Maintenance Agreement		12,000	10,100	10,100	10,064	
	Total Rents & Leases		\$ 15,000	\$ 10,100	\$ 10,100	\$ 10,064	
4855	Education & Training						
	California Association of Public Information Officers (CAPIO) Conference		\$ 700	\$ 200	\$ 1,000	\$ 500	
	HR Workshops		2,000	500	500	1,195	
	Clerk/Board Secretary Training		500	-	-	-	
	Executive Team Training		5,000	-	-	2,500	
	Accounting Software - Training (General & Ongoing Training)		6,000	-	-	-	
	Professional Development and Training		2,000	-	-	-	
	Professional Development and Training (PIO)		500	-	-	500	
	Springbrook Training for change to SQL Database		5,000	-	-	-	
	CSDA 2016 General Manager Leadership Summit		700	-	-	-	
	Grant Writing Education		500	500	500	-	
	Total Education & Training		\$ 22,900	\$ 1,200	\$ 2,000	\$ 4,695	

Division	11	General & Administrative	2019	2020	2021	2022
Department	5040	Administrative	Budget	Budget	Budget	Budget
4880	Memberships					
	California Special District Association (CSDA)		\$ 5,700	\$ 7,500	\$ 8,000	\$ 8,650
	North Tahoe Chamber of Commerce		200	-	-	-
	North Lake Tahoe Resort Association		700	-	-	-
	North Tahoe Business Association		300	300	-	300
	California Association of Public Information Officers (CAPIO)		225	225	225	225
	Society for Human Resources		185	185	-	185
	Sierra Human Resources Association		75	-	-	-
	Public Relation Society of America		-	-	-	350
	California Tahoe Alliance		-	-	-	6,000
	Government Finance Officers Association		400	160	160	160
	American Water Works Association		2,000	-	-	-
	Mountain Housing Council		-	-	5,500	-
	Total Memberships		\$ 9,785	\$ 8,370	\$ 13,885	\$ 15,870
4900	Advertising					
	Sponsorship		\$ -	\$ -	\$ -	\$ 500
	Advertising (KTKE Contract)		-	2,640	2,640	2,640
	Advertising (Print Media)		-	3,600	3,000	3,000
	Advertising (Social Media)		-	7,200	2,400	2,400
	Advertising Summer/Winter Guide		-	3,500	-	-
	Other Advertising (PSA's, Newspaper, etc.)		3,000	-	6,250	6,250
	Total Advertising		\$ 3,000	\$ 16,940	\$ 14,290	\$ 14,790
4970	Community Outreach					
	4th of July Sponsorship		\$ 3,000	\$ -	\$ -	\$ -
	Kings Beach Snowfest Parade		500	-	300	300
	Kings Beach Music Sponsorship		3,000	-	-	-
	Kings Beach Clean Up Day		300	-	-	-
	Kings Beach Walkathon		-	500	500	-
	Sierra Watershed Education Partnerships		-	2,000	2,000	2,000
	Earth Day Booth		200	-	-	-
	Career Day & Job Fairs		1,500	-	-	-
	Community Sponsorships & Events		800	5,800	7,500	7,500
	Total Community Outreach		\$ 9,300	\$ 8,300	\$ 10,300	\$ 9,800
4980	Customer Information					
	Newsletter - Quarterly		\$ 5,000	\$ -	\$ -	\$ -
	Banners for Sponsorship/Publicity		-	1,000	1,000	1,000
	Reports & News Mailing Costs		-	11,000	12,500	17,000
	Sierra Watershed Education		2,000	-	-	-
	Reports and Pamphlets for Customers		1,000	-	-	-
	Public Outreach Boards Installed at District Facilities		1,500	1,500	1,500	-
	Radio information spots		1,500	-	-	-
	Community Outreach		5,000	3,000	3,000	-
	Total Customer Information		\$ 16,000	\$ 16,500	\$ 18,000	\$ 18,000

YTD as of January 31, 2021



Division Department	11 5042		General & Administrative Employee Services				2022 Budget	Change from Last Audited FS
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 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)	73,439	125,896	0		-100.0%
Outside Services/Contractual	(8,530)	(7,241)	(12,025)	(4,214)	(7,223)	(18,519)		155.7%
Utilities	-	-	-	-	-	-		0.0%
Other Operating Expenses	(32,230)	(27,757)	(43,890)	(12,555)	(21,522)	(59,390)		114.0%
Insurance	-	-	-	-	-	-		0.0%
Internal Expense	(4,000)	(450)	(2,000)	-	-	(4,000)		788.9%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (44,760)	\$ (35,449)	\$ (57,915)	\$ 56,671	\$ 97,151	\$ (81,909)		131.1%
Operating Contribution	\$ (44,760)	\$ (35,449)	\$ (57,915)	\$ 56,671	\$ 97,151	\$ (81,909)		131.1%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (44,760)	\$ (35,449)	\$ (57,915)	\$ 56,671	\$ 97,151	\$ (81,909)		131.1%
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)	\$ (44,760)	\$ (35,449)	\$ (57,915)	\$ 56,671	\$ 97,151	\$ (81,909)		131.1%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ (44,760)	\$ (35,449)	\$ (57,915)	\$ 56,671	\$ 97,151	\$ (81,909)		131.1%

Division Department		11 5042		General & Administrative Employee Services				
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line
11-5042-4305	Allocated Benefit	\$ (1,322,668)	\$ (1,250,485)	\$ (1,386,020)	\$ (813,110)	\$ (1,393,903)	\$ (1,511,356.92)	Employee Benefits
11-5042-4310	Medical Insurance	1,000,318	941,528	1,053,810	561,703	962,919	1,217,687	Employee Benefits
11-5042-4312	Dental & Orthodontic Insurance	61,410	56,143	61,374	32,854	56,320	66,143	Employee Benefits
11-5042-4313	Vision Insurance	23,731	22,834	24,660	13,145	22,535	25,645	Employee Benefits
11-5042-4325	Life Insurance	15,235	15,238	15,690	7,906	13,554	15,719	Employee Benefits
11-5042-4333	HRA Funding	173,250	169,435	182,000	99,432	170,455	183,756	Employee Benefits
11-5042-4336	Long-Term Disability	46,923	42,708	45,486	24,631	42,225	48,609	Employee Benefits
11-5042-4360	Admin Fee - IRS 125 Plan	1,800	2,598	3,000	-	-	3,600	Employee Benefits
11-5042-4345	Workers' Comp Insurance	-	-	-	-	-	(49,800)	Employee Benefits
11-5042-4465	Contractual Services	-	-	3,500	2,320	3,977	3,800	Outside Services/Contractual
11-5042-4470	Employee Screening	8,530	7,241	8,525	1,894	3,246	14,719	Outside Services/Contractual
11-5042-4610	Operating Supplies	730	473	2,390	1,170	2,006	3,090	Other Operating Expenses
11-5042-4830	Travel & Meetings	-	-	-	-	-	-	Other Operating Expenses
11-5042-4855	Education & Training	5,500	1,085	5,500	66	113	19,000	Other Operating Expenses
11-5042-4875	Insurance Claims - PL & PD	-	-	-	-	-	-	Other Operating Expenses
11-5042-4880	Memberships	-	-	-	-	-	-	Other Operating Expenses
11-5042-4890	Employee Relations	26,000	19,358	27,000	6,067	10,400	25,000	Other Operating Expenses
11-5042-4895	Miscellaneous	-	-	-	-	-	-	Other Operating Expenses
11-5042-4900	Advertising	-	6,842	9,000	5,251	9,002	12,300	Other Operating Expenses
11-5042-4836	Rent of Event Center	4,000	450	2,000	-	-	4,000	Internal Expense
Total		\$ 44,760	\$ 35,449	\$ 57,915	\$ (56,671)	\$ (97,151)	\$ 81,909	

Division	11	General & Administrative	2019	2020	2021	2022	
Department	5042	Employee Services	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4855	Employee Relations						
	Gallup Q12				\$	15,000	
	Semi Annual Meeting					2,000	
	Harassment & Discrimination Training					2,000	
	Total Employee Relations				\$	19,000	
4890	Employee Relations						
	Semi-Annual Safety Meeting	\$	-	\$	2,000	\$	2,000
	Annual Employee Appreciation Dinner		-		15,000		15,000
	Employee Recognition Events		-		7,000		8,000
	Employee Satisfaction Survey		-		2,000		-
	Total Employee Relations	\$	-	\$	26,000	\$	25,000
4895	Miscellaneous						
	Quarterly Employee Meeting	\$	2,000	\$	-	\$	-
	Employee Awards Dinner		9,000		-		-
	Total Miscellaneous	\$	11,000	\$	-	\$	-

YTD as of January 31, 2021



Division Department	11 5044		General & Administrative Information Technology			2022 Budget	Change from Last Audited FS
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected		
Income Statement							
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25,667)	0.0%
Employee Benefits	-	-	-	-	-	(11,792)	0.0%
Outside Services/Contractual	(310,400)	(234,951)	(342,080)	(93,251)	(159,859)	(258,042)	9.8%
Utilities	(9,600)	(55)	(30,660)	(16,963)	(29,079)	(37,500)	67933.4%
Other Operating Expenses	(26,550)	(21,330)	(22,000)	(22,695)	(38,905)	(26,050)	22.1%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (346,550)	\$ (256,336)	\$ (394,740)	\$ (132,909)	\$ (227,843)	\$ (359,051)	40.1%
Operating Contribution	\$ (346,550)	\$ (256,336)	\$ (394,740)	\$ (132,909)	\$ (227,843)	\$ (359,051)	40.1%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (346,550)	\$ (256,336)	\$ (394,740)	\$ (132,909)	\$ (227,843)	\$ (359,051)	40.1%
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	-	(4,568)	-	-	-	-	-100.0%
Income(Loss)	\$ (346,550)	\$ (260,904)	\$ (394,740)	\$ (132,909)	\$ (227,843)	\$ (359,051)	37.6%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (346,550)	\$ (260,904)	\$ (394,740)	\$ (132,909)	\$ (227,843)	\$ (359,051)	37.6%

Division		11		General & Administrative						
Department		5044		Information Technology						
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line		
11-5044-4110	Salaries & Wage - Regular Full	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,667	Salaries and Wages		
11-5044-4200	F.I.C.A.	-	-	-	-	-	1,963	Employee Benefits		
11-5044-4305	Allocated Benefit	-	-	-	-	-	7,320	Employee Benefits		
11-5044-4345	Workers' Comp Insurance	-	-	-	-	-	161	Employee Benefits		
11-5044-4356	CalPERS	-	-	-	-	-	2,277	Employee Benefits		
11-5044-4368	Unemployment Insur. Exp Rating	-	-	-	-	-	69	Employee Benefits		
11-5044-4369	Employment Training Tax	-	-	-	-	-	2	Employee Benefits		
11-5044-4435	Software Licenses/Maintenance	94,600	58,199	119,080	42,992	73,700	108,682	Outside Services/Contractual		
11-5044-4465	Contractual Services	215,800	176,753	223,000	50,259	86,158	149,360	Outside Services/Contractual		
11-5044-4535	Cable	9,600	-	26,400	11,145	19,105	24,120	Utilities		
11-5044-4540	Telephone	-	55	4,260	5,818	9,974	13,380	Utilities		
11-5044-4610	Operating Supplies	2,950	-	750	2,011	3,448	1,800	Other Operating Expenses		
11-5044-4640	Equipment	21,500	21,200	17,000	20,553	35,234	24,000	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	500	130	750	130	223	250	Other Operating Expenses		
11-5044-4625	Unusal Circumstance Tracking	-	4,568	-	-	-	-	Other Non-Op Expenses		
Total		\$ 346,550	\$ 260,904	\$ 394,740	\$ 132,909	\$ 227,843	\$ 359,051			

Division	11	General & Administrative	2019	2020	2021	2022	
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	\$	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
	Geographic Interface System (GIS)		-		-		4,500
	Webcam at NTEC		-		-		2,400
	Trimble Licensing		-		-		240
	Board Meeting Video Recording Software		-		-		5,000
	Electronic Meeting Software		-		-		-
	Firewall Licenses		-		-		480
	Email Security		2,200		-		-
	Alloy Navigator Annual Maintenance		-		-		-
	Sonicwall Annual Maintenance Contract		750		-		-
	SPAM filter		1,000		5,200		-
	Microsoft Licenses		20,000		40,000		45,000
	Microsoft Server Licensing						1,000
	Microsoft Mobile Device Connectivity						1,260
	Adobe CLP Licenses		750		900		1,000
	Total Software Licenses/Maintenance	\$	27,400	\$	94,600	\$	119,080
							\$ 108,682
4465	Contractual Services						
	IT Services (Professional)	\$	130,000	\$	105,600	\$	102,000
	IT Services Support		30,000		66,000		62,400
	Software Development Services		9,000		-		-
	Website Security Updates and Maintenance		2,720		-		-
	Phone System Support & Annual Maintenance		2,900		3,000		-
	System and Technology Plan		-		-		-
	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		-
	Total Contractual Services	\$	210,820	\$	215,800	\$	223,000
							\$ 149,360
							Moved from service to licenses
4640	Equipment						
	Computer/Hardware Replacement	\$	20,000	\$	21,000	\$	12,500
	Replacement Monitors, Docking Stations & Hardware		-		-		-
	Radio Replacements (2) and Batteries (10) + Radios for New Vehicles		2,500		-		2,000
	Wall Mounted Screen		-		500		2,500
	Total Equipment	\$	22,500	\$	21,500	\$	17,000
							\$ 24,000

YTD as of January 31, 2021



Division Department	11 1800		General & Administrative Base Facilities				Change from Last Audited FS
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	
Income Statement							
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (57,053)	\$ (56,946)	\$ (63,377)	\$ (31,476)	\$ (53,959)	\$ (18,250)	-68.0%
Employee Benefits	(32,094)	(24,878)	(33,792)	(14,141)	(24,242)	(9,924)	-60.1%
Outside Services/Contractual	(27,250)	(22,926)	(24,720)	(11,761)	(20,163)	(22,160)	-3.3%
Utilities	(2,400)	(396)	(420)	(232)	(398)	(420)	6.0%
Other Operating Expenses	(34,200)	(10,795)	(8,500)	(6,920)	(11,864)	(14,450)	33.9%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (152,996)	\$ (115,942)	\$ (130,809)	\$ (64,532)	\$ (110,626)	\$ (65,204)	-43.8%
Operating Contribution	\$ (152,996)	\$ (115,942)	\$ (130,809)	\$ (64,532)	\$ (110,626)	\$ (65,204)	-43.8%
Allocation of Base	-	(129)	-	-	-	-	-100.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (152,996)	\$ (116,071)	\$ (130,809)	\$ (64,532)	\$ (110,626)	\$ (65,204)	-43.8%
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	-	-	-	-	-100.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	(168)	-	-	-	-	-100.0%
Income(Loss)	\$ (152,996)	\$ (94,305)	\$ (130,809)	\$ (64,532)	\$ (110,626)	\$ (65,204)	-30.9%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (152,996)	\$ (94,305)	\$ (130,809)	\$ (64,532)	\$ (110,626)	\$ (65,204)	-30.9%

Division		11		General & Administrative				
Department		1800		Base Facilities				
		Maintenance						
Account Number	Description	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget	IS Line
11-1800-4110	Salaries & Wage - Regular Full	\$ 57,053	\$ 46,040	\$ 63,377	\$ 26,423	\$ 45,296	\$ 18,250	Salaries and Wages
11-1800-4100	Accrued Payroll Expense	-	1,280	-	(1,420)	(2,435)	-	Salaries and Wages
11-1800-4115	Salaries & Wage - Temp	-	5,216	-	3,351	5,745	-	Salaries and Wages
11-1800-4120	Sick/Personal	-	845	-	326	558	-	Salaries and Wages
11-1800-4125	Vacation Time	-	922	-	586	1,005	-	Salaries and Wages
11-1800-4127	Holiday Pay	-	1,969	-	1,733	2,972	-	Salaries and Wages
11-1800-4130	Administrative Leave	-	675	-	478	819	-	Salaries and Wages
11-1800-4200	F.I.C.A.	4,365	4,258	4,848	2,516	4,314	1,396	Employee Benefits
11-1800-4300	Accrued Benefit Expense	-	125	-	(254)	(435)	-	Employee Benefits
11-1800-4305	Allocated Benefit	16,683	14,490	17,448	8,387	14,377	5,205	Employee Benefits
11-1800-4345	Workers' Comp Insurance	5,648	1,233	4,998	445	762	1,654	Employee Benefits
11-1800-4356	CalPERS	5,087	4,482	6,126	2,875	4,929	1,619	Employee Benefits
11-1800-4368	Unemployment Insur. Exp Rating	253	283	365	168	288	49	Employee Benefits
11-1800-4369	Employment Training Tax	57	7	6	4	7	1	Employee Benefits
11-1800-4465	Contractual Services	27,250	22,926	24,720	11,761	20,163	22,160	Outside Services/Contractual
11-1800-4540	Telephone	2,400	396	420	232	398	420	Utilities
11-1800-4610	Operating Supplies	2,400	972	1,000	839	1,439	1,950	Other Operating Expenses
11-1800-4640	Equipment	-	235	-	3,588	6,151	-	Other Operating Expenses
11-1800-4710	Repair & Maint. - Buildings	31,800	9,588	7,500	2,493	4,274	12,500	Other Operating Expenses
11-1800-6010	Base Allocation	-	129	-	-	-	-	Allocation of Base
11-1800-6010	Miscellaneous Revenue	-	(21,934)	-	-	-	-	Other Non-Op Revenue
11-1800-4625	Unusal Circumstance Tracking	-	168	-	-	-	-	Other Non-Op Expenses
Total		\$ 152,996	\$ 94,305	\$ 130,809	\$ 64,532	\$ 110,626	\$ 65,204	

Division Department	Division Department	11 1800	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Linens and Mats		\$ 9,000	\$ 2,400	\$ 1,320	\$ 1,800
	Snow Removal		15,600	16,500	15,200	15,960
	Pest Control		-	-	1,200	1,200
	Fire Extinguishers		400	-	-	500
	Alarm Service		-	1,500	400	-
	Heat Ventilation Air Conditioning Maintenance		-	1,800	1,000	1,000
	Alarm & Sprinkler Maintenance		1,200	3,000	3,500	900
	Elevator Maintenance		1,800	2,050	2,100	800
	Total Contractual Services		\$ 28,000	\$ 27,250	\$ 24,720	\$ 22,160
4710	Repairs & Maintenance - Buildings					
	Base Facility Exterior		\$ 9,000	\$ 1,800	\$ -	\$ 12,500
	HVAC Repairs/Improvement		12,000	30,000	7,500	-
	Total Repairs & Maintenance - Buildings		\$ 21,000	\$ 31,800	\$ 7,500	\$ 12,500

SEWER

Description	Open Project Rollforward	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	Total Budget
Easement Clearing (location TBD)		\$ 15,000	\$ 85,000				\$ 100,000
Easement Clearing (location TBD)					\$ 15,000	\$ 85,000	\$ 100,000
N-1 Station Rehabilitation*	\$ 630,000	\$ 630,000					\$ 630,000
National Ave Pump Station Rehabilitation*	\$ 793,000	\$ 2,764,000					\$ 2,764,000
Backup Alarm System		\$ 33,000					\$ 33,000
Sewage Export System Inspection/Analysis Predesign		\$ 75,000	\$ 100,000				\$ 175,000
C-1 Station Safety Improvements		\$ 75,000	\$ 150,000				\$ 225,000
Packaged Satellite Sewer Pump Station Improvements Projects-1, S-2, N-2, D-2, D-5		\$ 125,000	\$ 775,000				\$ 900,000
S-3 Electrical Improvements		\$ 25,000	\$ 50,000				\$ 75,000
N-3, C-2, D-4 Satellite PS Improvements Project			\$ 35,000	\$ 350,000			\$ 385,000
D-3, D-6, D-7 Satellite PS Improvements Project				\$ 35,000	\$ 350,000		\$ 385,000
C-1, D-1 Satellite PS Improvements Project					\$ 25,000	\$ 250,000	\$ 275,000
Lower Lateral Replacement		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Gravity Main Rehabilitation and Replacement		\$ 45,000	\$ 450,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 3,495,000
Manhole Rehabilitation		\$ 60,000	\$ 60,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 570,000
							\$ -
		\$ 3,997,000	\$ 1,855,000	\$ 1,685,000	\$ 1,690,000	\$ 1,635,000	\$ 10,862,000

* Project carry-over from Prior Year

WATER

Description	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	Total Budget
Chlorine Analyzers*	\$ 12,000	\$ 12,000				\$ 12,000
Kingswood West Tank SCADA Hub Replacement*	\$ 230,000	\$ 230,000				\$ 230,000
Cybersecurity Assessment Implementation Phase I	\$ 100,000					\$ 100,000
Watermain Leak Detection Equipment	\$ 35,000					\$ 35,000
Dollar Cover Water Reservoir Coatings and Linings	\$ 500,000					\$ 500,000
Gray and Toyon Watermain 1000 If Fall 2021	\$ 600,000					\$ 600,000
Zone 2 to Zone 1 PRV Connection		\$ 60,000				\$ 60,000
Golden and Rainbow Watermain 7100 If	\$ 1,000,000	\$ 2,500,000				\$ 3,500,000
National Ave Water Treatment Plant Equipment Assessment End-of-Life Equipment Assessment and Recomm€	\$ 100,000	\$ 150,000				\$ 250,000
Kings Beach Tank Site Security Improvements			\$ 60,000			\$ 60,000
Carnelian Bay North Lake Blvd Watermain 3100 If			\$ 600,000	\$ 1,400,000		\$ 2,000,000
North Lake Blvd at Speedboat and Brockway Vista Watermain 1,900 If			\$ 250,000	\$ 750,000		\$ 1,000,000
Dollar Cover Watermain 2,500 If					\$ 1,600,000	\$ 1,600,000
Water Pump Station Building and Mechanical Improvements	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Trout, Brook, Salmon, Secline, Deer, Bear, Raccoon, Chipmunk and Beaver Watermain Improvements 7400 If						\$ -
						\$ -
	\$ 2,627,000	\$ 2,760,000	\$ 960,000	\$ 2,200,000	\$ 1,650,000	\$ 10,197,000

* Project carry-over from Prior Year

RECREATION & PARKS

Description	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	Total Budget
Joint Needs Analysis - NTPUD/TCPUD Phase II*	\$ 25,000	\$ 75,000				\$ 75,000
NTEC - Furnishings, Fixtures and Building Improvements*	\$ 26,000	\$ 100,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 200,000
Fuels Reduction Project*	\$ 8,024	\$ 20,000				\$ 20,000
Wayfinding Sign*		\$ 37,000				\$ 37,000
Wayfinding and Destination Signage Project*		\$ 70,000				\$ 70,000
NTEC Architectural Planning Study*	\$ 70,000	\$ 70,000				\$ 70,000
Replace Synthetic Turf and Drainage Improvements - Field #4 and Pedestrian Path From Tenni	\$ 365,000	\$ 2,100,000				\$ 2,100,000
TVRA Bulkhead Repairs and Dredging Project		\$ 130,000	\$ 375,000			\$ 505,000
Regional Park Pam Emmercich Pine Drop Trailhead Project		\$ 150,000				\$ 150,000
NTEC - AV Improvements and Board Room Setup		\$ 70,000				\$ 70,000
Regional Park Stairway Rebuild		\$ 35,000	\$ 250,000	\$ 50,000	\$ 250,000	\$ 585,000
Regional Park Tennis/Pickleball Court Reconstruction			\$ 300,000	\$ 662,000		\$ 962,000
TVRB Slurry Seal Lot				\$ 50,000		\$ 50,000
Parks Shop - Equipment Cover Carport				\$ 45,000		\$ 45,000
Regional Park Picnic Pavilion - at Playground				\$ 70,000		\$ 70,000
Regional Park Dugout Covers				\$ 45,000		\$ 45,000
Regional Park ADA/Parking Improvements at Field #5				\$ 100,000	\$ 200,000	\$ 300,000
Regional Park Bocce & Basketball Courts				\$ 225,000		\$ 225,000
Asphalt Repair - Parking lots & Pedestrian Path				\$ 150,000	\$ 200,000	\$ 350,000
				\$		\$
	\$ 2,857,000	\$ 950,000	\$ 687,000	\$ 760,000	\$ 675,000	\$ 5,929,000

* Project carry-over from Prior Year

FLEET

Description	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	Total Budget
6" Godwin 800 GPM Mobile Pump*	\$ 38,000	\$ 40,000				\$ 40,000
8" Godwin 1800 GPM Mobile Pump*	\$ 67,000	\$ 70,000				\$ 70,000
Portable Generator Replacement		\$ 75,000				\$ 75,000
Portable Generator Replacement		\$ 75,000				\$ 75,000
Truck: 1 1/2 ton w/flatbed for maintenance.		\$ 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
Truck: 3/4 ton 2500HD 4x4 GMC Sierra					\$ 44,000	\$ 44,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra					\$ 44,000	\$ 44,000
						\$ -
	\$ 260,000	\$ 100,000	\$ 275,000	\$ 88,000	\$ 88,000	\$ 811,000

* Project carry-over from Prior Year

BASE

Description	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	Total Budget
Corporation Yard Storage Racks*	\$ 15,000	\$ 15,000				\$ 15,000
Master Plan: Corporation Yard Layout		\$ 10,000	\$ 100,000			\$ 110,000
	\$ 15,000	\$ 10,000	\$ 100,000	\$ -	\$ -	\$ 125,000

GENERAL & ADMINISTRATIVE

Description	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	Total Budget
Software - Contract Mgt	\$ 12,500	\$ 15,000				\$ 15,000
Ergonomic Furniture System*	\$ 25,000	\$ 15,000	\$ 15,000			\$ 30,000
Software - Meeting Agenda-Recording	\$ 15,000	\$ 25,000				\$ 25,000
Computer Replacement - Update		\$ 15,000	\$ 15,000	\$ 50,000	\$ 15,000	\$ 110,000
	\$ 70,000	\$ 30,000	\$ 15,000	\$ 50,000	\$ 15,000	\$ 180,000

* Project carry-over from Prior Year

Budget Assumptions



Revenue

- Inclusion of Cost of Service Study Revenue Projections
 - Water & Sewer Charge Structure Change July 1, 2021
 - Experience to Date Applied to Water & Sewer Operating Revenue Projections
 - Trending Applied to Water Consumption Revenue
- CFD increase 3%
- Property Tax Increase 3%

Budget Assumptions



Expense

- Increase of One Full Time Equivalent Employee
- CPI 2.4% as per MOU measurement
- Total Medical Benefit Increase of 5.9%
- Worker's Compensation Increase 29.35%
- Tax and Regulatory Payments No Change
- No New Debt Issued
- Depreciation Increase Due to Reinvestment in Systems
- CalPERS Contribution Rate Increase 2021 Wt Avg 9.67% -> 2022 8.87%



Risk Factors & Contingency Plans

- Tax Revenue Decrease – Ensure one year of tax cash to provide time for 218 process
- COVID-19 Impact on Parks & Event Center Operations
- Lake Level Impact on TVRA Boat Launch Revenue
- Recovery of economy driven risk
- RDA – Budget minimal level
- Depreciation Assumptions – Refine reconciliation & recognition process, adjust long term capital plan
- Ongoing Sewer & Water operational risks

Position	11-1110	11-1130	11-1200	11-1800	11-5040	11-5044	14-2400	21-2110	21-2120	21-2130	21-2190	21-5030	31-2105	31-2120	31-2130	31-2190	31-5030	43-4300	43-4310	43-4320	43-4330	43-4340	43-4370	43-4600	51-5100	Total	FTE	
CONTROLLER	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
CUSTOMER SERVICE REP II	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
CUSTOMER SERVICE REP II	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
CUSTOMER SERVICE TEAM LEAD	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
GL ACCOUNTANT	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
GL ACCOUNTANT	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
DIRECTOR	Full Time	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIRECTOR	Full Time	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIRECTOR	Full Time	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIRECTOR	Full Time	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIRECTOR	Full Time	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTRACTS & PLANNING COORD.	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
ENGINEERING & OPERATIONS MANAGER	Full Time	-	-	1,040	-	-	-	-	-	-	-	520	-	-	-	-	520	-	-	-	-	-	-	-	-	-	2,080	1.00
ENGINEERING MANAGER	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
GIS & SCADA SYSTEMS ENGINEER	Full Time	-	-	1,040	-	-	-	-	-	-	-	520	-	-	-	-	520	-	-	-	-	-	-	-	-	-	2,080	1.00
SENIOR ENGINEER	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
PROJECT ENGINEER & CONSTRUCTION MANAGER	Full Time	-	-	2,080	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,160	2.00
ADMINISTRATIVE LIAISON/BOARD SECRETARY	Full Time	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
CHIEF FINANCIAL OFFICER	Full Time	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
GENERAL MANAGER/CEO	Full Time	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
HUMAN RESOURCES MANAGER	Full Time	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
TECHNOLOGY & PUBLIC INFORMATION ADMIN.	Full Time	-	-	-	-	-	-	21	1,041	120	-	300	-	310	29	-	260	-	-	-	-	-	-	-	-	-	2,080	1.00
CCTV & HYDRO-FLUSH CREW CHIEF	Full Time	-	-	-	-	-	-	21	1,041	120	-	300	-	310	29	-	260	-	-	-	-	-	-	-	-	-	2,080	1.00
EQUIPMENT OPERATOR II	Full Time	-	-	-	-	-	-	21	681	60	-	300	-	714	45	-	260	-	-	-	-	-	-	-	-	-	2,080	1.00
EQUIPMENT OPERATOR II	Full Time	-	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
FLEET COORD/EQUIP MECH	Full Time	-	-	-	-	-	-	21	40	10	-	88	-	1,823	10	-	88	-	-	-	-	-	-	-	-	-	2,080	1.00
LEAD WATER QUALITY CONTROL TECHNICIAN	Full Time	-	-	-	-	-	-	21	-	240	-	120	941	300	339	-	120	-	-	-	-	-	-	-	-	-	2,080	1.00
MAINT TECHNICIAN CREW CHIEF	Full Time	-	-	-	-	-	-	21	-	1,301	-	160	174	40	224	-	160	-	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE TECH I	Full Time	-	-	-	-	-	-	21	-	784	-	160	235	300	420	-	160	-	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE TECH I	Full Time	-	-	-	-	-	-	21	-	701	-	160	281	200	557	-	160	-	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE TECH II	Full Time	-	-	-	-	-	-	21	-	460	-	160	759	240	280	-	160	-	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE TECH III	Full Time	-	-	-	-	-	-	21	-	681	60	-	300	-	714	45	-	260	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	Full Time	-	-	-	-	-	-	21	-	1,041	120	-	300	-	310	29	-	260	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	Full Time	-	-	-	-	-	-	21	-	570	60	-	300	-	809	60	-	260	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	Full Time	-	-	-	-	-	-	21	-	964	30	-	320	-	456	29	-	260	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	Full Time	-	-	-	-	-	-	21	-	1,041	120	-	300	-	310	29	-	260	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER II	Full Time	-	-	-	-	-	-	21	-	681	60	-	300	-	714	45	-	260	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER II	Full Time	-	-	-	-	-	-	-	-	-	-	1,040	-	-	-	-	1,040	-	-	-	-	-	-	-	-	-	2,080	1.00
OPERATIONS COORDINATOR	Full Time	-	-	-	-	-	312	-	-	-	-	-	-	-	-	-	884	-	-	-	-	-	-	-	-	-	2,080	1.00
UTILITY OPERATIONS MANAGER	Full Time	-	-	-	-	-	-	-	-	77	-	-	-	-	-	-	482	-	-	-	-	-	-	-	-	-	1,041	0.50
UTILITY OPERATIONS SUPERVISOR	Full Time	-	-	-	-	-	154	-	-	-	-	963	-	-	-	-	963	-	-	-	-	-	-	-	-	-	2,080	1.00
UTILITY OPERATIONS SUPERVISOR	Full Time	-	-	-	-	-	-	21	-	570	60	-	300	-	809	60	-	260	-	-	-	-	-	-	-	-	2,080	1.00
UTILITY OPS CREW CHIEF	Full Time	-	-	-	-	-	-	21	-	681	60	-	300	-	714	45	-	260	-	-	-	-	-	-	-	-	2,080	1.00
UTILITY OPS CREW CHIEF	Full Time	-	-	-	-	-	-	21	-	101	20	-	210	-	1,503	40	-	185	-	-	-	-	-	-	-	-	2,080	1.00
WATER QUALITY CONTROL TECHNICIAN	Full Time	-	-	-	100	-	400	-	-	-	-	-	-	-	-	-	-	1,300	-	-	-	-	80	100	100	2,080	1.00	
ADMINISTRATIVE MANAGER	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
EVENT CENTER MANAGER	Full Time	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	1,580	-	50	100	100	150	-	-	2,080	1.00	
LEAD PARKS FACILITIES BEACH MAINT WRKS	Full Time	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	1,530	-	50	100	200	100	-	-	2,080	1.00	
LEAD PARKS FACILITIES BEACH MAINT WRKS	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
P&F MAINT WORKER I NEW MEMBER	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	2,080	1.00
P&F MAINT WORKER I NEW MEMBER	Full Time	-	-	-	50	-	-	-	-	-	-	-	-	-	-	-	-	1,830	-	-	-	-	100	100	-	-	2,080	1.00
PARK/FACILITY MAINT WKR II	Full Time	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	1,430	-	200	200	100	50	-	-	2,080	1.00	
PARK/FACILITY MAINT WKR II	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	-	-	-	-	-	-	2,080	1.00
REC & COMM EVENT SPVR	Part Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	650	250	-	-	-	-	-	-	-	900	0.43
SEASONAL	Temporary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,750	1,750	0.84
NTEC Seasonal	Temporary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,240	-	80	80	320	-	-	-	2,720	1.31
R&P Seasonal	Temporary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget	Total Hours	60	10,400	12,480	450	10,400	400	2,997	-	9,133	4,386	-	8,783	2,390	10,574	2,317	-	8,303	650	10,160	2,080	380	480	900	500	8,090	106,254	51.08
Budget	FTE	5	5.00	6.00	0.22	5.00	0.19	1.44	-	4.39	2.11	-	4.22	1.15	5.08	1.11	-	3.99	0.31	4.88	1.00	0.18	0.23	0.43	0.24	3.89	51.08	
Prior Year Budget	Total FTE's	-	5.00	6.06	0.84	5.28	-	1.40	0.06	3.89	2.79	0.10	3.59	1.68	4.28	1.24	0.08	3.39	0.88	3.30	-	0.07	0.08	0.56	1.16	4.28	50.01	
Increase/Decrease		-	-	(0.06)	(0.63)	(0.28)	0.19	0.04	(0.06)	0.50	(0.68)	(0.10)	0.63	(0.53)	0.80	(0.12)	(0.08)	0.61	(0.57)	1.58	1.00	0.11	0.15	(0.13)	(0.92)	(0.39)	1.07	

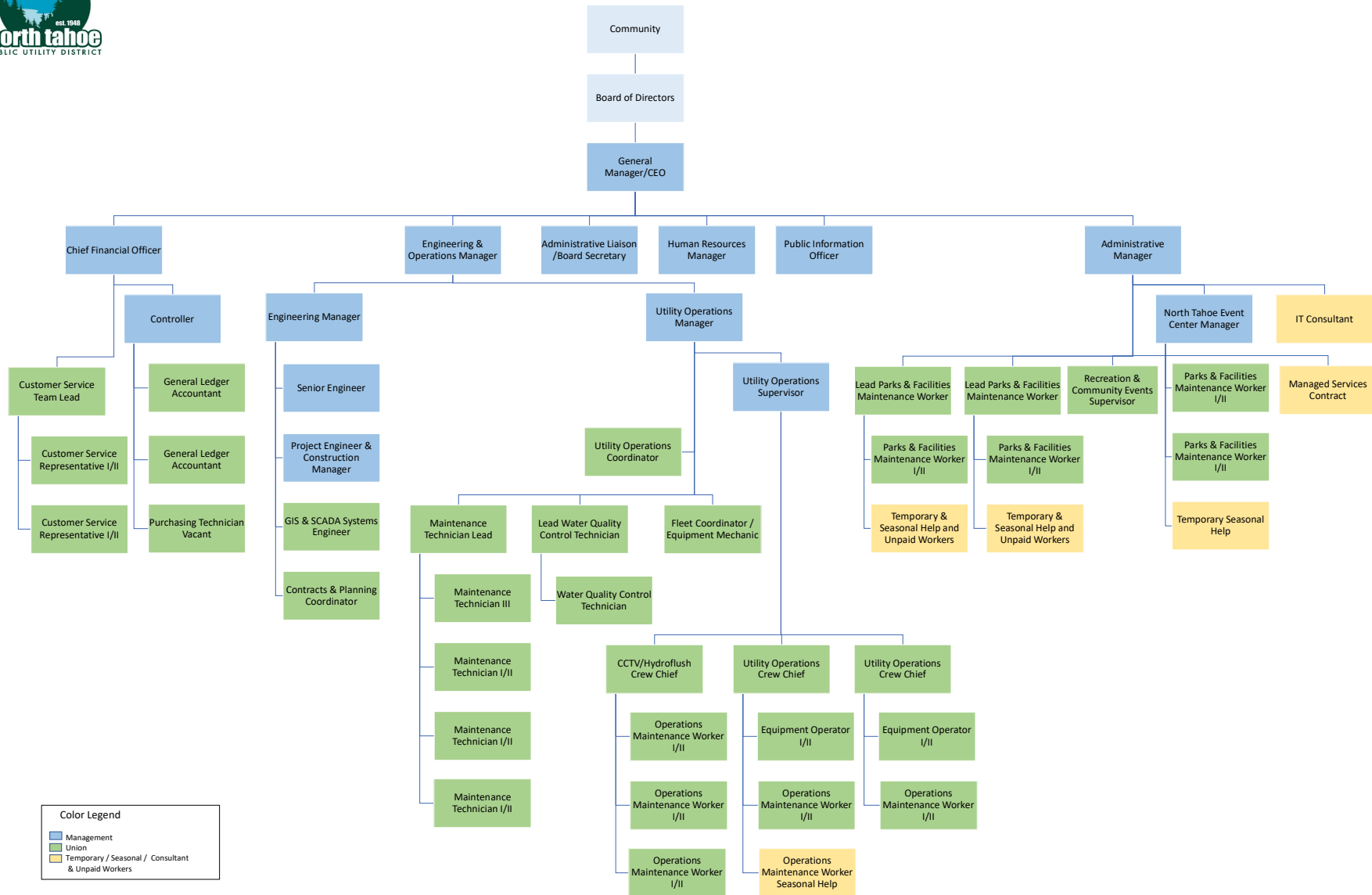
YTD as of January 31, 2021



Internal Revenues & Expense

Income Statement	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2021 Projected	2022 Budget
Operations						
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Revenue	149,432	114,685	155,057	99,275	148,912	187,850
Total Operating Revenue	\$ 149,432	\$ 114,685	\$ 155,057	\$ 99,275	\$ 148,912	\$ 187,850
Cost of Sales Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Outside Services/Contractual	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
Administration-Buildings-Fleet	-	-	-	-	-	-
Internal Expense	(149,432)	(114,685)	(155,057)	(89,547)	(134,320)	(187,850)
Debt Service	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total Operating Expense	\$ (149,432)	\$ (114,685)	\$ (155,057)	\$ (89,547)	\$ (134,320)	\$ (187,850)
Operating Contribution	\$ -	\$ (0)	\$ -	\$ 9,728	\$ 14,592	\$ -
Allocation of Base	-	-	-	-	-	-
Allocation of Fleet	-	-	-	-	-	-
Allocation of General & Administration	-	-	-	-	-	-
Operating Income(Loss)	\$ -	\$ (0)	\$ -	\$ 9,728	\$ 14,592	\$ -
Non-Operations						
Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non-Op Expenses	-	-	-	-	-	-
Income(Loss)	\$ -	\$ (0)	\$ -	\$ 9,728	\$ 14,592	\$ -
Additional Funding Sources						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
Balance	\$ -	\$ (0)	\$ -	\$ 9,728	\$ 14,592	\$ -

Account Number	Description	2022 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	(581,276)	Total Operating Expense	# Vehicles Utilized	35	34	14	245,116	238,113	98,047
	Total Allocations	\$ (641,276)						\$ 280,424	\$ 262,805	\$ 98,047



Color Legend

- Management
- Union
- Temporary / Seasonal / 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; efforts underway to improve marketing and advertising towards weddings and corporate events.	February 2021
			b	Create sustainable models for facility repairs, maintenance, and replacement	AM	Ongoing	Building out models in Lucyity, adding NTEC maintenance to system. 5-year CIP reflects capital maintenance efforts.	February 2021
			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 2021
			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 2021
			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. Updated motorized TVRA concession going out to RFP with summer 2022 targeted for first year operations.	February 2021
			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 Lucyity to create the base information needed to generate reports necessary to be able to quantify level of service information.	February 2021
			g	Identify strategy for Recreation solvency and complete first year objectives. Timeline to be determined.	AM	Ongoing	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 2021
			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. Major successful effort in support of Field #4 project. Have planned projects ready to move forward as future funding becomes available.	February 2021
			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. Working with CTC Lands Manager to gather support from the CTC.	February 2021
			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	Completed	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 2021
	1.2	Utilize responses from needs assessment for funding programs, facilities, and services	a	Review public input on desire for recreation programs	GM/AM	Ongoing	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. Phase I of Active Recreation Needs Assessment, completed in partnership with Tahoe City PUD, indicates strong desire for Community Recreation Facility/Aquatics Center. Phase II is scheduled to kick off summer 2021 and will identify possible site locations and the community's desire to fund the project(s) identified.	February 2021
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 2021	

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	
	1.3	Update Recreation and Park Master Plan	a	AM	Ongoing	Initial study focused on high-priority needs; Synthetic Turf Field expansion, Tennis Court/Pickleball Courts, and accessible pathways. Phase I of Active Recreation Needs Assessment, completed in partnership with Tahoe City PUD, indicates strong desire for Community Recreation Facility/Aquatics Center. Phase II is scheduled to kick off summer 2021 and will identify possible site locations and the community's desire to fund the project(s) identified.	February 2021
			b	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 2021
			c	AM	Ongoing	Identified three projects to address for safety concerns, Field #4 (synthetic turf), Tennis Courts, and Accessibility.	February 2021
	1.4	Maintain or Update Recreation Facilities	a	AM	Ongoing	5-year CIP identifies projects to address safety concerns including Field #4 (synthetic turf), Tennis Courts, and Accessibility (pathways and stairways). Field #4 and pathway projects scheduled for summer 2021.	February 2021
			b	AM	Ongoing	Initiated Field #4 replacement/expansion project to be completed in 2021. Identified Accessibility and Tennis Courts as next highest priority assets to address. Completed Exterior Painting, Interior Flooring and Roofing projects at NTEC. Additional project identified in 5-year CIP.	February 2021
2 MAINTAIN HIGHEST LEVEL OF SAFE SUSTAINABLE SEWER AND WATER SERVICE	2.1	Utilize Lucity Asset Management Program	a	UOM	Ongoing	Working with FastLane Tek on updating asset management program.	February 2021
			b	UOM	Ongoing	Progress in this effort continues and is ongoing.	February 2021
			c	UOM	Ongoing	Progress in this effort continues and is ongoing.	February 2021
	2.2	Meet all regulatory and environmental standards	a	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 2021
b			UOM	Ongoing	Monthly and Annual Reporting is completed and filed on time.	February 2021	
c			UOM & EOM	Ongoing	Monthly and Annual Reporting is completed and filed on time. Reporting on time has been maintained.	February 2021	
	2.3	Compliance with State Water Use mandate of 20% by 2020	a	EOM	In Process	Board approved PSA with HDR 1/12/2021 to complete 2020 UWMP by June 30, 2021	February 2021
b			EOM & UOM	Completed	2019 Water Audits completed for Tahoe Main, Dollar, and Carnelian Water Systems	February 2021	
c			EOM	Completed	20 X 2020 Compliance Plan was adopted by Board on May 8, 2018. Final 20 x 2020 results to be compiled with 2020 UWMP. Service area population estimate is needed from 2020 Census	February 2021	

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
		e Evaluate emergency response effectiveness annually.	EOM & UOM	Ongoing	The scheduled weekly, monthly and annual preventive maintenance in Lucy is our first line of defense and the annual practice drills and training are in place. New Emergency Response Plan to be prepared in Fall 2021 as required by AWIA 2018	February 2021
		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 2021
3 PROVIDE EXCEPTIONAL DISTRICT GOVERNANCE	3.1 Create timeline to review all ordinances	a Update Personnel Ordinance & create Personnel Policies Handbook	HRM	In Process	Second 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 2021
		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. Major Sewer and Water Ordinance updates complete with efforts now focused on Recreation and Parks Ordinance and District Policies. Completion expected FY 2021/22.	February 2021
	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 2021
		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 2021
	3.3 Enhance engagement of Recreation and Parks Commission	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 2021
	3.4 Celebrate District accomplishments.	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	With completion of FY 2019/20 fiscal audit, 2020 Annual Report will be designed and distributed in 2021.	February 2021
	3.5 Evaluate alternative service models including Joint Power Agreements, contracts, collaborating on shared services, etc.	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. With Phase I of joint NTPUD/TCPUD Active Recreation Needs Assessment complete, staff is now working towards launching phase II in summer 2021.	February 2021
	3.6 Obtain District Transparency Certificate of Excellence from Special District Leadership Foundation (SDLF)	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 2021
		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. Coordinating with legal counsel to streamline efficiencies w/ required trainings.	February 2021
	3.7 Promote Board Member training	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 2021
		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 2021

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	3.8	Monitor Federal, State, and Local legislation affecting the District's ability to complete Board directed strategic goals, i.e. TRPA, LRWQCD, Placer County	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, via potential partnership with TCPUD and STPUD, will be assessed for Fiscal Year 2021/22.	February 2021
	3.9	Increase Public Outreach and Exposure	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. With new PIO on boarded, Ad Hoc Public Outreach committee has been reformed and will begin meeting in 2021. Updates and outreach efforts are ongoing.	February 2021
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 2021
			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	In Process	Assessment effort underway.	February 2021
	4.2	Provide Meaningful Employee Training Sessions/Meetings	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. Until COVID-19 pandemic subsides, semi-annual meetings have been suspended, alternative training and employee outreach methods have been implemented.	February 2021
	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 2021	
	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 2021
	4.5	Renew Memorandum of Understanding and Confirmation of Understanding	a Assist Labor Negotiator	MGMT TEAM	Initiated	Final MOU approved by Board of Directors in June 2019 and COU approved in October 2019. New round of MOU negotiations set for FY 2021/22.	February 2021
	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 2021

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					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 2021		
					Trakstar software allows employee and manager comments at any time increasing communication and goal setting.	February 2021		
	4.7	GIS/SCADA focus with access for all employees			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. Water modeling results for hydrant flow data added to Lucity	February 2021		
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 2021
			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 2021
	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. Accounts Payable, Purchase Order Personnel Action review and approval approaching go-live. Employee Self-Service and TimeClock software rollout in process.	February 2021	
	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 and needs assessment kicked off.	February 2021
	5.5	Monitor grant opportunities	a	Be aware of grants and/or other public/private opportunities available.	GM	Ongoing	District continues to identify, review, and pursue grants and other opportunities.	February 2021
			b	Identify and research grant opportunities with Grant Coordination Committee for recommendations for available opportunities and planning needs to leverage or apply for funds	GM & PIO	Ongoing	Staff grant team meeting regularly to identify grant funding opportunities to address District needs.	February 2021

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					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 2021		
	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 2021
			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 2021
			c	Design Talent Review Plan	HRM & MGMT TEAM	Ongoing	Managers are able to track employee accomplishments and foster employee development using Trakstar.	February 2021
			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 2021
			e	Work with Department Heads to develop plan ensuring outgoing job knowledge is documented	HRM	Ongoing	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 2021
			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 2021
			g	Evaluate unmet labor needs and implement strategy to recruit	HRM & GM	Ongoing	Gap analysis of current staffing levels and organizational chart is ongoing. Current focus on Engineering Department organization and staffing levels.	February 2021
	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 2021
	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 2021
	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.). Improvements in 2020-21 to communication, controls and SCADA to National Ave Water, National Ave Sewer and Kingswood West SCADA Hub.	February 2021
			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 2021
	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 2021

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	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	Seismic retrofit FEMA grant application was unsuccessful. Will continue to monitor future grant opportunities. 90% retrofit plans have been completed. Base facilities Emergency power distribution improvements complete with 75% Cal/OES FEMA grant. Grant application for Fuels reduction around critical infrastructure has been submitted. District continuing work with NTFPD to complete fuels reduction work in the NTRP. NTEC Emergency Power grant application being submitted to Cal/OES in partnership with Placer County.	February 2021
	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. New SCADA focused Utilities Maintenance Technician III has offloaded workload from Engineering Department and will allow acceleration of Asset population.	February 2021
	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. Current focus on Engineering Department organization and staffing levels.	February 2021
Abbreviations Key		Status Definitions						
AM - Administrative Manager		Completed - Tactic has been completed.						
ASL - Admin. Services Liaison		In Process - Working toward completion.						
CFO - Chief Financial Officer		Initiated - Work has begun.						
EOM - Engineering & Ops Manager		Ongoing - Work is continuous or annual. Tactic is an ongoing or annual project or procedure						
GM - General Manager								
HRM - Human Resources Manager								
PIO - Public Information Officer								
UOM - Utility Operations Manager								