

North Tahoe Public Utility District

Fiscal Year 2023 Budget

Adopted June 14, 2022





*North Tahoe Public Utility District
List of Principal Officials*

Elected Officials

Sarah Coolidge
Sue Daniels
Danielle Hughes
Phil Thompson
Alex Mourelatos

Board President
Vice-President
Secretary
Director
Director

Administrative Staff

Bradley A. Johnson, P.E.
Vanetta N. Van Cleave
Joseph Pomroy, P.E.
Justin Broglio
Sandra Lazzareschi
Misty Moga

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

**North Tahoe Public Utility District
2023 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 2022-2023 Strategic Focus

Draft Budget Parameters

April 12, 2022



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
 - Impacts of Current Economic Conditions
 - Supply Chain Disruptions
 - Labor Shortage
 - Construction Cost Increases

Capital Improvement Program



5-year Capital Improvement Plan (cont.)

- Sewer
 - Replace 5 Packaged Sewer Satellite Stations in 22/23 (5-yr replaces 13 satellite stations)
 - Gravity Sewer Main Rehabilitation
 - Lower Lateral Replacements
 - Sewage Export Systems Assessment and Predesign
 - Forcemain Air Relief Valve Replacements
- Water
 - Golden, Rainbow and Secline Watermain Replacement
 - Carnelian Bay Watermain Replacement – Caltrans driven
 - Zone 2 to Zone 1 Pressure Reducing Valve
 - National Avenue Water Treatment Plant End-of-Life Equipment Assessment and Recommendations Study
 - Water Pump Station Improvements-District wide
 - Carnelian Water System Improvements
 - Brockway Vista and Dollar Cove Watermain Replacement
- Fleet
 - Heavy Duty Utility Truck Replacement
 - Review replacement schedule of Vac-Con and Loader

Capital Improvement Program



5-year Capital Improvement Plan (cont.)

- Recreation and Parks Capital
 - Phase 2 of NTPUD/TCPUD Active Recreation Facility Needs Assessment
 - NTRP – Pam Emmerich Memorial Pine Drop Trailhead Construction
 - NTRP – Lower Field Stairways and ADA Access Construction, Upper Stairway Rebuild in 5-yr
 - NTRP – Tennis and Pickleball Court Reconstruction
 - NTPR – Development of Accessible Trails in Regional Park to Connect Facilities
 - TVRA – Bulkhead and Dredging Permitting/Construction
 - NTEC – Architectural Study and Report
 - NTEC – Furniture, Fixture, and Equipment Improvement
 - NTEC – Monument Sign
 - All Recreation and Parks – Develop Pavement Management Plan
- Continue Targeted Pursuit of Grants
 - Federal/State Funding for Water Infrastructure for Fire Suppression
 - Placer County Capital Projects Advisory TOT/TBID Grants
 - Placer County Park Dedication Fees
 - Proposition 68 California Park Bond Grants
 - Land and Water Conservation Fund
 - Others

Finance and Administration



Continued Development and Implementation of Finance Process Improvements

- Implement Established Goals and Schedule for Reconciliations
- Improved Revenue Tracking Accuracy
 - Water Consumption Reconciliations – Itron and Springbrook Database Coordination
- Implement OpenGov
- Refine Document Process and Procedures
- Expand Vendor Electronic Payment Solutions
- Expand Clean-up Project Capacity via UNR Intern Relationship

Finance and Administration



Continue Expanding District Accounting Support

- Expand Development of Internal Reporting
- Develop Internal Customer Training

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

Continue Expanding Customer Service Support

- New Customer Accounts Manager Position
- Redefine Customer Service Roles
- Improve Workflow Efficiency and Accuracy
- Revisit Customer Service Training
- Continued Outreach for Emergency Contact Data
- Expand Development of Internal Reporting
- Develop and Expand Internal Audit to Ensure Data Integrity
- Establish Account Maintenance Routine



Utility Operations

Workforce Priorities

- 22/23 Workload Rebalancing based on Crew Size and Availability
- Potential New Full Time Inspector/Compliance Technician
- Continued Cross Training of Crews
- Availability and Use of Seasonal Employees
- Commercial Driver License – On-site Training Post Covid
- Deployment of Mobile Technology for Field Crews

Work Order and Work Process Priorities

- Assess Operations Goals Relative to:
 - Prioritization, Schedule and Pace
 - Sewer Lateral Condition Assessment and Repairs
 - Sewer Main Repairs from Previous Years Condition Assessment and Scoring
 - Push Multi-day Repairs and Replacement to Engineering for Contracting

Fleet Asset Management

- Analyze Fleet Size and Equipment Use
 - Potential for Fleet Size Reduction via Restructuring post Covid constraints
 - Review Vac-Con and Loader Replacement Schedule
 - Alternative Fuel Vehicle for Administrative Use

Implementation of Recommendations from 2020 Urban Water Management Plan

Water Quantity/Water Loss



Real & Apparent Loss Targets

- Continue Multiple Leak Detection Efforts, Including Continuous Monitoring Leak Sensors on Watermains
- Look for and Document Unauthorized Use
- Track Unaccounted Use (non-metered but authorized)
- Continue Meter Calibration and Replacement of Out-of-Range Meters
- Data Validity, Account Investigation, and Data Checking

State Mandated Annual Water Audits

- Level 1 Audit of the Three Water Systems by October 31, 2022.
- DWR has Requested Additional Audits from 2018 for Dollar and Carnelian

End User Consumption Targets

- Data Driven Targeted Public Outreach & Education
- Deployment of Cellular Endpoint Meters (Smart Meters) with Watermain Projects
- Excessive Use Tracking and Reporting
- Target Rebate Program to Excessive Users

Engineering



Continued Focus on Accelerated Capital Project Delivery

- **Engineering Manager**
 - Management of Capital Delivery
 - Ensure Project Delivery as Planned in Budget
 - Continue to Provide District Support Services
 - Develop Pavement Management Plan
- **Senior Engineer**
 - Capital Delivery of Complex Projects
- **Project Engineer and Construction Manager**
 - Utilize UPCCAA Alternative Contracting Procedures to deliver projects <\$60,000
 - Deferred and Facility Maintenance Support
 - Plan Check and Inspection Support
- **Continue Prudent Use of Consultants**
 - Design and Permitting Services
 - Construction Inspection

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

- Perform District-wide Simulated Emergency Response Situation in November 2022
- Review and Update 2021 Emergency Response Plan based on Emergency Response Exercise and Lessons Learned

Information Technology



Enhance Level of District-wide Support

- Challenges with Managed Services Contractor
 - Loss of Support Staff and Technical Expertise
 - Poor Response Time to Service Requests
 - Small and Solvable IT Issues are Lingering and Impacting Productivity
- New Operational & Information Technology (OIT) Technician
 - Provides In-house IT Support Capabilities
 - In-house Specialty Software Support
 - Additional OT Support to Utility Operations

Information Technology



Technology Development

- System-wide Assessments and Upgrades in Software and Hardware
 - Cyber Security Enhancements and Best Practices Implementation
 - IT Server Update and Replacements
 - Continued District Computer Replacement per Schedule
 - New Mobile Tablets for Field Operations Staff
 - Lucity and Springbrook Database Integration
 - Agenda Management Software/Web Video Hardware
 - Records Management Software
 - Recruitment and Hiring Software
 - Internal and External Web Services and Enhancements
- Streamline Processes & Leverage Integration Opportunities
 - Siloed Data
 - Duplicative Processes
 - Continue to Improve Budget Status to Managers

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
- Integrate Springbrook Master Data into GIS database
- Continue to Update Assets and Improve Geo-location with 2021 LIDAR Data
- Leverage StoryMap module 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 – Finish the One Touch Access of an Asset in the Maps Module for all Data Access
- 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

Challenges of Seasonal Staffing Model

- Limited Availability of Seasonal Hires Basin-wide
- Use-driven Workload Demands are Increasing

New Parks & Facilities Superintendent Position

- Coordination of Work and Projects within Parks Department
- Staffing Shortages and Lack of Seasonal Workforce with the Addition of New Position
- Potential Internal Promotion

Reinstate the NTEC Event Coordinator position

- Pre-event Planner and On-site Coordinator at Center
- Assist Manager in Outreach and Replies to Inquiries
- Response to Increase in Sales and Events Volume



Phase 2 of NTPUD/TCPUD Active Recreation Facility Needs Assessment

Tahoe Vista Recreation Area

- Lake Level
- Scenic Overlook & Dredging Project Impacts
- Motorized Concessions

North Tahoe Regional Park

- Community Events and Programming
- Field Use and Tournaments
- Improved Signage Throughout Park
- Address Aging Infrastructure and Focus on Improving Existing Amenities



Recreation Programming

- Leverage Recreation and Community Event Supervisor
- Creation of Additional Annual Special Events
 - Incremental Steps with a Focus on Community Events in 2022
 - Major Programming Push Targeted for 2023
- Contract with Specialty Instructors to Teach Classes and Programs
- Partner with Other Organizations to Enhance Offerings
- Upgrade Software to Facilitate Registration for Programs

Recreation, Parks, and North Tahoe Event Center



Continued Refinement of NTEC Pricing and Multi-Year Sales Targets

- Continue Strong Wedding Sales while Focusing on Corporate Opportunities

Grow Community Events and Programs at NTEC

Continued NTEC Facility Improvements

- Capital Improvement
 - A/V and Board Room/Corporate Meeting Setup
 - Furniture, Fixtures, and Equipment
 - Architectural Assessment
 - NTEC Monument Sign
- 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

- Finalize Multi-year Contract Renewal
 - Enhance and Expand Partnership
 - Encourage Utilization of District Facilities
 - Leverage Recreation and Community Events Supervisor
 - In-kind Services
 - Board Seat

Concessionaires

- Expansion of Tahoe Treetop Adventure Park Offerings
 - Zip Line Canopy Tour
- Motorized Concession at Tahoe Vista Recreation Area
 - Select Concessionaire and Navigate TRPA Permitting
- Regional Park Winter Sport Concession
 - Assess Vendor and Offerings
 - Assess Location for Concessionaire Operations
 - Assess Implementation of Snowmaking

Communications, Marketing, and Outreach



Continue Efforts to Enhance Social Media Content and Resident/Visitor Engagement

- Strategic Focus on Before/After Pictures and Digital Stories of Infrastructure Projects Across the District
- Enhanced Videos and Reels – Showcasing all Aspects of District Work, Projects, and Special Events
- Targeted Social Media Advertising (boosted posts) Investments Around District Special Events, Utility Rebate Programs and Education, and Rec & Parks Programming and Activities
- Continue to Highlight District Concessionaires and Share Community/Regional Partner Content

Continue Customer Information and Marketing Database Improvements

- Coordinated Efforts with District Customer Service Team to Verify and Update Customer Contact Information as Part of all Customer Outreach and Project Notices
- Cultivate Email Distribution Lists for Quarterly Email Newsletters Highlighting both Utility Operations and Capital Projects/Updates and Rec & Park Opportunities/Updates

Continue Efforts to Reach and Engage Residents/Visitors Across the District

- Collaborative Public Outreach with Agency Partners (e.g. TWSA, Adopt a Hydrant, Take Care, etc.)
- Cross-promotion of Seasonal Special Events and Rec & Park Programs and Activities with NTBA and BGCNLT

NTEC Marketing and Outreach



Update NTEC Annual Advertising and Marketing Distribution Strategy

- Refine Annual Advertising Investments with a Focus on Goal Conversion (filling out “contact us” forms and confirmed bookings) and Targeted Media Placements in CA and NV Drive Markets
- Develop New, High-quality Collateral Materials and Biannual Distribution Schedule to Showcase Venue Improvements and Pricing for all Three Silos – Weddings, Meetings, and Community

Contract Social Media and Website Content Creator

- Develop Monthly Blog Content for the Website, SEO Research and Optimization, and Google Page Rank
- Develop Curated Monthly Social Media Content for NTEC Facebook/Instagram Audience

Continued Website and Social Media Content Updates

- Integration of Virtual tour and 360 Photos
- Continue to Add New Testimonials and Event Photos to the Website
- Continue to Cultivate Unique Content, Images, and Videos for use Across the NTEC Social Channels – Leverage Third-Party Content Creator

Regional Marketing Collaboratives

- Continue to Foster NTEC’s Relationship with the NLTRA and LTVA Conference and Wedding Sales Teams



Workforce

MOU Negotiations with Local 39

- Current Contract Runs through June 30, 2022

Impacts of Pending Human Resources Manager Retirement

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

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 – On-call & Permanent

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
- TTUSD – Facilities and Field Use
- Sierra Community House

Placer County

- Maintenance Contracts – Current Maintenance Contract in Renewal Negotiations
- Funding Opportunities
- Partner on the North Tahoe Trail Project

Fuels Management

- NTFPD

Land Exchange/Use

- CTC and State Parks
- USFS
- Placer County

Continued Partnerships



Multi-District Utility Operations Coordination

Legislative Affairs

- Joint NTPUD, TCPUD, & STPUD Legislative Efforts
- Lake Tahoe Water for Fire Suppression Partnership
 - Pursuit of Federal Funds for Fire Capacity/Water System Improvements
 - Importance of Lake Tahoe Restoration Act – EIP Program Enhancements
- California Tahoe Alliance
 - Pursuit of State of California Funds

Mountain Housing Council of Tahoe-Truckee

Organization Membership

- CSDA
- ACWA – Legislative Affairs and General Liability/Property Insurance

Next Steps



April 2022

- Management Staff Continues Budget Development
- April 12 – Board Considers Next Utility Rate Adjustment Effective July 1, 2022

Late April/Early May 2022

- Board Workshop to Discuss FY 2022/23 Capital Improvement Program Budget and Capital Project Tour

May 2022

- Budget Workshop with Full Board

June 2022

- Budget Approval



Division Department	Division Number & Name Department Number & Name		Example Budget Schedules					Change from Last Audited FS	
	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget			
Income Statement									
Operations									
Operating Revenue	\$ 12,000	\$ 13,000	\$ 13,500	\$ 10,000	\$ 17,143	\$ 15,000	15.4%	= (Budget 2023 - 2021 Actual)/2021 Actual	
Internal Revenue	-	-	-	-	-	-	0.0%		
Total Operating Revenue	\$ 12,000	\$ 13,000	\$ 13,500	\$ 10,000	\$ 17,143	\$ 15,000	15.4%		
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, 2022

Division Department	Division Number & Name Department Number & Name		Example Budget Schedules					IS Line
	2021 Budget	2021 Actual	2022 Budget	* 2022 Actual	2022 Projected	2023 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	Example Budget Schedules			
		2020 Budget	2021 Budget	2022 Budget	2023 Budget
Additional Information for Selected Accounts					
4710	Repairs & Maintenance - Buildings				
	Item A	\$ 1,000	\$ 2,000	\$ 1,000	\$ -
	Item B	-	-	2,000	2,000
	Item C	-	-	1,000	3,000
	Total Repairs & Maintenance - Buildings	\$ 1,000	\$ 2,000	\$ 4,000	\$ 5,000

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

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

This section contains more detail for selected accounts



YTD as of December 31, 2021

Consolidation

Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 8,532,407	\$ 8,866,232	\$ 9,166,254	\$ 4,875,543	\$ 9,751,086	\$ 9,822,027	10.8%
Internal Revenue	155,057	142,346	187,850	90,155	180,310	197,271	38.6%
Total Operating Revenue	\$ 8,687,464	\$ 9,008,579	\$ 9,354,104	\$ 4,965,698	\$ 9,931,396	\$ 10,019,298	11.2%
Salaries and Wages	\$ (4,626,746)	\$ (4,457,345)	\$ (4,817,720)	\$ (2,376,177)	\$ (4,752,354)	\$ (5,424,797)	21.7%
Employee Benefits	(2,345,321)	(2,085,637)	(2,483,189)	(1,104,866)	(2,209,732)	(2,716,192)	30.2%
Outside Services/Contractual	(1,329,772)	(1,012,783)	(1,419,209)	(538,662)	(1,077,323)	(1,294,191)	27.8%
Utilities	(432,790)	(465,368)	(474,835)	(278,550)	(557,100)	(647,473)	39.1%
Other Operating Expenses	(1,312,669)	(1,194,740)	(1,475,065)	(698,051)	(1,396,102)	(1,768,741)	48.0%
Insurance	(217,257)	(220,894)	(241,380)	(120,896)	(241,793)	(289,318)	31.0%
Internal Expense	(155,057)	(142,346)	(187,850)	(90,155)	(180,310)	(197,271)	38.6%
Debt Service	(83,939)	(83,939)	(69,499)	(34,749)	(69,499)	(60,821)	-27.5%
Depreciation	(3,131,511)	(2,946,245)	(3,158,086)	(1,503,462)	(3,006,925)	(3,317,364)	12.6%
Total Operating Expense	\$ (13,635,062)	\$ (12,609,297)	\$ (14,326,834)	\$ (6,745,569)	\$ (13,491,137)	\$ (15,716,168)	24.6%
Operating Income(Loss)	\$ (4,947,598)	\$ (3,600,719)	\$ (4,972,730)	\$ (1,779,871)	\$ (3,559,741)	\$ (5,696,870)	58.2%
Non-Operations							
Property Tax Revenue	\$ 5,446,800	\$ 5,814,700	\$ 5,590,000	\$ 2,795,000	\$ 5,590,000	\$ 5,865,000	0.9%
Community Facilities District (CFD 94-1)	627,300	698,104	645,000	326,985	653,969	668,300	-4.3%
Grant Revenue	260,000	792,103	671,414	400,515	801,030	636,462	-19.6%
Interest	101,300	40,847	50,000	(3,619)	(7,239)	24,000	-41.2%
Other Non-Op Revenue	-	168,557	38,000	29,183	58,365	71,835	-57.4%
Capital Contribution	200,000	-	-	-	-	-	0.0%
Other Non-Op Expenses	(212,900)	(387,497)	(95,000)	(38,512)	(77,025)	(98,000)	-74.7%
Income(Loss)	\$ 1,474,902	\$ 3,526,095	\$ 1,926,684	\$ 1,729,680	\$ 3,459,359	\$ 1,470,727	-58.3%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 1,474,902	\$ 3,526,095	\$ 1,926,684	\$ 1,729,680	\$ 3,459,359	\$ 1,470,727	-58.3%
Operating Income	\$ (4,947,598)	\$ (3,600,719)	\$ (4,972,730)	\$ (1,779,871)	\$ (3,559,741)	\$ (5,696,870)	
Net Income(Loss)	\$ 1,474,902	\$ 3,526,095	\$ 1,926,684	\$ 1,729,680	\$ 3,459,359	\$ 1,470,727	
Net Margin (Including Property Tax & CFD)	10.0%	22.7%	12.4%	21.4%	21.4%	8.9%	
Earnings Before Interest, Depreciation & Amortization	\$ 4,490,352	\$ 6,556,279	\$ 5,154,269	\$ 3,267,892	\$ 6,535,783	\$ 4,848,912	
Operating Ratio	157%	140%	153%	136%	136%	157%	Median
Operating Ratio - plus Tax & CFD	92%	81%	92%	83%	83%	95%	54%



Budgeted 2023

Income Statement	Sewer	Water	Recreation & Parks	Fleet & Equipment	General & Administrative with Base	Total
Operations						
Operating Revenue	\$ 4,037,076	\$ 4,662,163	\$ 1,102,388	\$ -	\$ 20,400	\$ 9,822,027
Internal Revenue	40,081	75,923	81,267	-	-	197,271
Total Operating Revenue	\$ 4,077,157	\$ 4,738,086	\$ 1,183,655	\$ -	\$ 20,400	\$ 10,019,298
Salaries and Wages	\$ (1,144,816)	\$ (1,063,833)	\$ (946,674)	\$ (147,723)	\$ (2,121,751)	\$ (5,424,797)
Employee Benefits	(562,503)	(524,333)	(476,313)	(76,388)	(1,076,655)	(2,716,192)
Outside Services/Contractual	(248,763)	(189,165)	(211,344)	(13,560)	(631,358)	(1,294,191)
Utilities	(163,739)	(259,611)	(89,137)	(6,481)	(128,505)	(647,473)
Other Operating Expenses	(413,125)	(425,195)	(225,335)	(252,220)	(452,866)	(1,768,741)
Insurance	(55,492)	(55,492)	(55,492)	(57,303)	(65,540)	(289,318)
Internal Expense	(30,796)	(32,037)	(76,727)	-	(57,711)	(197,271)
Debt Service	-	(60,821)	-	-	-	(60,821)
Depreciation	(1,362,342)	(1,186,158)	(595,746)	(147,654)	(25,464)	(3,317,364)
Total Operating Expense	\$ (3,981,576)	\$ (3,796,645)	\$ (2,676,767)	\$ (701,330)	\$ (4,559,849)	\$ (15,716,168)
Operating Contribution	\$ 95,581	\$ 941,441	\$ (1,493,112)	\$ (701,330)	\$ (4,539,449)	\$ (5,696,870)
Allocation of Base						
Allocation of Fleet	(305,748)	(287,406)	(108,176)	701,330	-	-
Allocation of General & Administrative						
Operating Income(Loss)	\$ (210,168)	\$ 654,035	\$ (1,601,288)	\$ -	\$ (4,539,449)	\$ (5,696,870)
Non-Operations						
Property Tax Revenue	\$ 550,000	\$ 4,150,000	\$ 1,550,000	\$ -	\$ (385,000)	\$ 5,865,000
Community Facilities District (CFD 94-1)	-	-	668,300	-	-	668,300
Grant Revenue	-	-	636,462	-	-	636,462
Interest	-	-	-	-	24,000	24,000
Other Non-Op Revenue	-	71,835	-	-	-	71,835
Capital Contribution	-	-	-	-	-	-
Other Non-Op Expenses	-	-	-	-	(98,000)	(98,000)
Income(Loss)	\$ 339,832	\$ 4,875,870	\$ 1,253,474	\$ -	\$ (4,998,449)	\$ 1,470,727
Additional Funding Sources						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
Balance	\$ 339,832	\$ 4,875,870	\$ 1,253,474	\$ -	\$ (4,998,449)	\$ 1,470,727
Earnings Before Interest, Depreciation & Amortization	\$ 1,702,174	\$ 6,122,849	\$ 1,849,220	\$ 147,654	\$ (4,972,985)	\$ 4,848,912
Capital Budget	\$ 2,123,070	\$ 6,170,000	\$ 1,776,940	\$ 37,000	\$ 125,000	\$ 10,232,010
Debt Service	\$ -	\$ 446,000	\$ -	\$ -	\$ -	\$ 446,000
Contribution To/(Use of) Reserves	\$ (420,896)	\$ (493,151)	\$ 72,280	\$ 110,654	\$ (5,097,985)	\$ (5,829,098)
Projected Reserves July 1st	\$ 1,117,361	\$ 1,174,269	\$ 476,473	\$ 287,031	\$ 6,356,972	\$ 9,458,768
Minimum Reserve Level Policy - Budgeted	\$ (645,839)	\$ (628,685)	\$ (513,129)	\$ (136,523)	\$ (1,142,232)	\$ (3,066,407)
Available for Investment	\$ 471,522	\$ 545,584	\$ (36,655)	\$ 150,508	\$ 5,214,740	\$ 6,392,361
Future State of Reserves Available for Investment	\$ 50,627	\$ 52,433	\$ 35,625	\$ 261,162	\$ 116,755	\$ 516,601

CIP 5-Year Plan	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total Budget
SEWER	\$ 2,123,070	\$ 660,000	\$ 1,800,000	\$ 885,000	\$ 1,550,000	\$ 7,018,070
WATER	\$ 6,170,000	\$ 2,961,000	\$ 1,245,000	\$ 1,345,000	\$ 2,005,000	\$ 13,726,000
RECREATION & PARKS	\$ 1,776,940	\$ 1,610,000	\$ 650,000	\$ 925,000	\$ 690,000	\$ 5,651,940
BASE	\$ 50,000	\$ 165,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 290,000
GENERAL & ADMINISTRATIVE	\$ 75,000	\$ 15,000	\$ 50,000	\$ 15,000	\$ 15,000	\$ 170,000
FLEET	\$ 37,000	\$ 375,000	\$ 150,000	\$ 150,000	\$ -	\$ 712,000
Total Capital	\$ 10,232,010	\$ 5,786,000	\$ 3,920,000	\$ 3,345,000	\$ 4,285,000	\$ 27,568,010

Departments by Division

Sewer

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

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
11-1500 Public Information Office
11-5040 Administrative
11-5042 Employee Services
11-5044 Information Technology
11-1800 Base Facilities Maintenance



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Sewer Enterprise

Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 3,779,829	\$ 3,671,850	\$ 3,760,228	\$ 1,916,828	\$ 3,833,656	\$ 4,037,076	9.9%	
Internal Revenue	40,010	26,044	25,680	18,375	36,750	40,081	53.9%	
Total Operating Revenue	\$ 3,819,839	\$ 3,697,894	\$ 3,785,908	\$ 1,935,203	\$ 3,870,406	\$ 4,077,157	10.3%	
Salaries and Wages	\$ (931,206)	\$ (1,032,468)	\$ (1,045,621)	\$ (512,632)	\$ (1,025,265)	\$ (1,144,816)	10.9%	
Employee Benefits	(458,258)	(433,428)	(519,161)	(253,816)	(507,632)	(562,503)	29.8%	
Outside Services/Contractual	(227,450)	(160,634)	(277,050)	(68,103)	(136,206)	(248,763)	54.9%	
Utilities	(100,325)	(119,429)	(115,156)	(62,310)	(124,619)	(163,739)	37.1%	
Other Operating Expenses	(370,929)	(338,293)	(380,287)	(166,538)	(333,076)	(413,125)	22.1%	
Insurance	(43,163)	(43,478)	(48,004)	(23,278)	(46,557)	(55,492)	27.6%	
Internal Expense	(22,105)	(21,212)	(24,400)	(12,020)	(24,041)	(30,796)	45.2%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	(1,334,623)	(1,278,656)	(1,355,790)	(630,362)	(1,260,724)	(1,362,342)	6.5%	
Total Operating Expense	\$ (3,488,058)	\$ (3,427,598)	\$ (3,765,468)	\$ (1,729,060)	\$ (3,458,119)	\$ (3,981,576)	16.2%	
Operating Contribution	\$ 331,781	\$ 270,296	\$ 20,440	\$ 206,143	\$ 412,286	\$ 95,581	-64.6%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	(250,400)	(250,400)	(280,424)	(140,212)	(280,424)	(305,748)	22.1%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ 81,381	\$ 19,896	\$ (259,984)	\$ 65,931	\$ 131,862	\$ (210,168)	-1156.3%	
Non-Operations								
Property Tax Revenue	\$ 750,000	\$ 750,000	\$ 938,000	\$ 469,000	\$ 938,000	\$ 550,000	-26.7%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	105,662	-	-	-	-	-100.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	(53,346)	-	-	-	-	-100.0%	
Income(Loss)	\$ 831,381	\$ 822,213	\$ 678,016	\$ 534,931	\$ 1,069,862	\$ 339,832	-58.7%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 831,381	\$ 822,213	\$ 678,016	\$ 534,931	\$ 1,069,862	\$ 339,832	-58.7%	
Earnings Before Interest, Depreciation & Amortization	\$	2,100,868	\$	1,165,293	\$	2,330,586	\$	1,702,174

YTD as of December 31, 2021



Division Department	21 2120		Sewer Collection System/Force Mains			2023 Budget	Change from Last Audited FS
	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected		
Income Statement							
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (310,501)	\$ (300,928)	\$ (337,570)	\$ (161,986)	\$ (323,972)	\$ (720,752)	139.5%
Employee Benefits	(156,126)	(146,547)	(177,400)	(82,744)	(165,489)	(368,798)	151.7%
Outside Services/Contractual	(113,500)	(81,649)	(120,400)	(15,446)	(30,892)	(112,263)	37.5%
Utilities	(360)	(364)	(396)	(217)	(435)	(510)	40.1%
Other Operating Expenses	(95,200)	(111,466)	(94,840)	(36,441)	(72,881)	(56,300)	-49.5%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(15,000)	(15,000)	(15,000)	(7,500)	(15,000)	(15,000)	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (690,687)	\$ (655,955)	\$ (745,606)	\$ (304,335)	\$ (608,669)	\$ (1,273,623)	94.2%
Operating Contribution	\$ (690,687)	\$ (655,955)	\$ (745,606)	\$ (304,335)	\$ (608,669)	\$ (1,273,623)	94.2%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (690,687)	\$ (655,955)	\$ (745,606)	\$ (304,335)	\$ (608,669)	\$ (1,273,623)	94.2%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (690,687)	\$ (655,955)	\$ (745,606)	\$ (304,335)	\$ (608,669)	\$ (1,273,623)	94.2%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (690,687)	\$ (655,955)	\$ (745,606)	\$ (304,335)	\$ (608,669)	\$ (1,273,623)	94.2%

Division Department		21 2120		Sewer Collection System/Force Mains								
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line				
21-2110-4110	Salaries & Wage - Regular Full	\$ 4,308	\$ 3,347	\$ -	\$ 134	\$ 268	\$ 699,150	Salaries and Wages				
21-2120-4110	Salaries & Wage - Regular Full	286,556	221,767	337,570	134,743	269,485	-	Salaries and Wages				
21-2190-4110	Salaries & Wage - Regular Full	7,635	6,087	-	254	508	-	Salaries and Wages				
21-2120-4115	Salaries and Wages - Temp	12,001	-	-	936	1,872	21,602	Salaries and Wages				
21-2110-4100	Accrued Payroll Expense	-	35	-	(214)	(428)	-	Salaries and Wages				
21-2120-4100	Accrued Payroll Expense	-	2,691	-	(8,265)	(16,530)	-	Salaries and Wages				
21-2190-4100	Accrued Payroll Expense	-	51	-	(381)	(761)	-	Salaries and Wages				
21-2110-4120	Sick/Personal	-	254	-	14	29	-	Salaries and Wages				
21-2120-4120	Sick/Personal	-	16,587	-	9,293	18,587	-	Salaries and Wages				
21-2190-4120	Sick/Personal	-	445	-	29	58	-	Salaries and Wages				
21-2110-4123	Bereavement Pay	-	6	-	-	-	-	Salaries and Wages				
21-2120-4123	Bereavement Pay	-	419	-	-	-	-	Salaries and Wages				
21-2190-4123	Bereavement Pay	-	6	-	-	-	-	Salaries and Wages				
21-2110-4125	Vacation Time	-	328	-	17	34	-	Salaries and Wages				
21-2120-4125	Vacation Time	-	22,941	-	12,478	24,956	-	Salaries and Wages				
21-2190-4125	Vacation Time	-	623	-	17	34	-	Salaries and Wages				
21-2110-4127	Holiday Pay	-	198	-	-	-	-	Salaries and Wages				
21-2120-4127	Holiday Pay	-	13,163	-	8,344	16,687	-	Salaries and Wages				
21-2190-4127	Holiday Pay	-	351	-	-	-	-	Salaries and Wages				
21-2120-4130	Administrative Leave	-	-	-	800	1,600	-	Salaries and Wages				
21-2110-4135	Compensatory Time	-	92	-	(1)	(1)	-	Salaries and Wages				
21-2120-4135	Compensatory Time	-	5,864	-	1,770	3,541	-	Salaries and Wages				
21-2190-4135	Compensatory Time	-	139	-	(1)	(1)	-	Salaries and Wages				
21-2110-4145	Overtime	-	75	-	1	2	-	Salaries and Wages				
21-2120-4145	Overtime	-	4,737	-	1,320	2,639	-	Salaries and Wages				
21-2190-4145	Overtime	-	75	-	1	2	-	Salaries and Wages				
21-2110-4185	Workers' Comp Leave	-	9	-	1	1	-	Salaries and Wages				
21-2120-4185	Workers' Comp Leave	-	628	-	694	1,387	-	Salaries and Wages				
21-2190-4185	Workers' Comp Leave	-	9	-	1	1	-	Salaries and Wages				
21-2110-4200	F.I.C.A.	330	326	-	13	25	-	Employee Benefits				
21-2120-4200	F.I.C.A.	22,840	21,676	25,824	12,904	25,808	55,138	Employee Benefits				
21-2190-4200	F.I.C.A.	584	588	-	23	46	-	Employee Benefits				
21-2110-4300	Accrued Benefit Expense	-	6	-	(48)	(97)	-	Employee Benefits				
21-2120-4300	Accrued Benefit Expense	-	499	-	(1,667)	(3,335)	-	Employee Benefits				
21-2190-4300	Accrued Benefit Expense	-	8	-	(87)	(174)	-	Employee Benefits				
21-2110-4305	Allocated Benefit	1,186	1,124	-	188	376	-	Employee Benefits				
21-2120-4305	Allocated Benefit	78,892	74,736	96,270	44,694	89,388	195,361	Employee Benefits				
21-2190-4305	Allocated Benefit	2,102	2,015	-	339	679	-	Employee Benefits				
21-2110-4345	Workers' Comp Insurance	271	268	-	11	21	-	Employee Benefits				
21-2120-4345	Workers' Comp Insurance	18,803	17,784	24,427	12,186	24,372	59,397	Employee Benefits				
21-2190-4345	Workers' Comp Insurance	481	482	-	19	38	-	Employee Benefits				
21-2110-4356	CalPERS	416	369	-	14	29	-	Employee Benefits				
21-2120-4356	CalPERS	27,699	24,988	29,946	14,130	28,260	57,090	Employee Benefits				
21-2190-4356	CalPERS	738	683	-	26	52	-	Employee Benefits				
21-2110-4368	Unemployment Insur. Exp Rating	24	14	-	-	-	-	Employee Benefits				
21-2120-4368	Unemployment Insur. Exp Rating	1,687	928	910	-	-	1,765	Employee Benefits				
21-2190-4368	Unemployment Insur. Exp Rating	43	26	-	-	-	-	Employee Benefits				
21-2110-4369	Employment Training Tax	0	0	-	-	-	-	Employee Benefits				
21-2120-4369	Employment Training Tax	30	24	24	-	-	48	Employee Benefits				
21-2190-4369	Employment Training Tax	1	1	-	-	-	-	Employee Benefits				
21-2120-4465	Contractual Services	113,500	81,649	120,400	15,446	30,892	112,263	Outside Services/Contractual				
21-2110-4515	Electricity	360	364	-	-	-	-	Utilities				

Division Department		21 2120		Sewer Collection System/Force Mains				
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line
21-2120-4515	Electricity	-	-	396	217	435	510	Utilities
21-2110-4610	Operating Supplies	5,000	1,365	-	-	-	-	Other Operating Expenses
21-2120-4610	Operating Supplies	76,000	96,349	88,200	35,396	70,791	39,300	Other Operating Expenses
21-2190-4610	Operating Supplies	1,400	777	-	-	-	-	Other Operating Expenses
21-2120-4630	Tools	-	746	-	-	-	-	Other Operating Expenses
21-2120-4640	Equipment	-	7,317	4,000	-	-	15,000	Other Operating Expenses
21-2190-4640	Equipment	8,600	3,922	-	-	-	-	Other Operating Expenses
21-2120-4820	Fees & Permits	4,200	990	2,640	1,045	2,090	2,000	Other Operating Expenses
21-2120-4835	Rents & Leases	-	-	-	-	-	-	Other Operating Expenses
21-2120-4805	Dumping Fees	15,000	15,000	15,000	7,500	15,000	15,000	Internal Expense
Total		\$ 690,687	\$ 655,955	\$ 745,606	\$ 304,335	\$ 608,669	\$ 1,273,623	

Division	21	Sewer	2020	2021	2022	2023
Department	2120	Collection System/Force Mains	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Patch Paving		\$ 70,000	\$ 70,000	\$ 65,000	\$ 60,000
	Joint Sewer Facilities with Tahoe City Public Utility District		30,000	25,000	25,000	21,263
	Traffic Control @ roundabouts		8,000	8,000	8,000	8,000
	Grouting		10,500	10,500	10,000	10,000
	Sidewalk Repair		-	-	10,000	10,000
	Hazardous Disposal (AC Pipe)		-	-	2,400	3,000
	Total Contractual Services		\$ 118,500	\$ 113,500	\$ 120,400	\$ 112,263
4610	Operating Supplies					
	Hardware / Clamps / Vaults		\$ -	\$ 600	\$ 1,200	\$ 2,400
	Air-Vacs repair or replacement		-	-	26,500	-
	Force Main Supplies		11,000	5,000	-	-
	Paint - Wiskers		-	-	1,500	-
	Asphalt		-	-	-	400
	Backfill / Sand / Base Rock / Hydro Patch		21,000	21,000	8,000	7,000
	Cold Mix		2,400	2,400	1,500	2,000
	Traffic Control Supplies		3,000	3,000	5,500	5,500
	Gravity Main Supplies		49,000	49,000	44,000	22,000
	Total Operating Supplies		\$ 86,400	\$ 81,000	\$ 88,200	\$ 39,300
4640	Equipment					
	Hydroflush Nozzles		\$ -	\$ -	\$ -	\$ 5,000
	CCTV Camera Parts		-	-	-	10,000
	Locating Equipment		2,400	8,600	4,000	-
	Total Equipment		\$ 2,400	\$ 8,600	\$ 4,000	\$ 15,000

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Division Department	21 2130	Sewer Pump Stations	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 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	\$	(229,178)	\$	(223,816)	\$	(178,529)	\$	(94,489)	(188,979)	\$	(158,571)	-29.2%
Employee Benefits		(118,449)		(107,776)		(93,821)		(50,370)	(100,740)		(82,866)	-23.1%
Outside Services/Contractual		(78,650)		(58,051)		(80,700)		(21,480)	(42,961)		(75,800)	30.6%
Utilities		(89,165)		(109,547)		(111,760)		(59,375)	(118,749)		(150,929)	37.8%
Other Operating Expenses		(168,750)		(150,204)		(182,700)		(92,820)	(185,640)		(260,500)	73.4%
Insurance		-		-		-		-	-		-	0.0%
Internal Expense		(4,355)		(4,953)		(5,400)		(4,520)	(9,041)		(11,796)	138.1%
Debt Service		-		-		-		-	-		-	0.0%
Depreciation		-		-		-		-	-		-	0.0%
Total Operating Expense	\$	(688,547)	\$	(654,347)	\$	(652,909)	\$	(323,054)	(646,109)	\$	(740,462)	13.2%
Operating Contribution	\$	(688,547)	\$	(654,347)	\$	(652,909)	\$	(323,054)	(646,109)	\$	(740,462)	13.2%
Allocation of Base		-		-		-		-	-		-	0.0%
Allocation of Fleet		-		-		-		-	-		-	0.0%
Allocation of General & Administrative		-		-		-		-	-		-	0.0%
Operating Income(Loss)	\$	(688,547)	\$	(654,347)	\$	(652,909)	\$	(323,054)	(646,109)	\$	(740,462)	13.2%
Non-Operations												
Property Tax Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	-	0.0%
Community Facilities District (CFD 94-1)		-		-		-		-	-		-	0.0%
Grant Revenue		-		-		-		-	-		-	0.0%
Interest		-		-		-		-	-		-	0.0%
Other Non-Op Revenue		-		-		-		-	-		-	0.0%
Capital Contribution		-		-		-		-	-		-	0.0%
Other Non-Op Expenses		-		-		-		-	-		-	0.0%
Income(Loss)	\$	(688,547)	\$	(654,347)	\$	(652,909)	\$	(323,054)	(646,109)	\$	(740,462)	13.2%
Additional Funding Sources												
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	-	0.0%
Transfers		-		-		-		-	-		-	0.0%
Balance	\$	(688,547)	\$	(654,347)	\$	(652,909)	\$	(323,054)	(646,109)	\$	(740,462)	13.2%

Division Department		21 2130	Sewer Pump Stations	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line
21-2130-4110	Salaries & Wage - Regular Full	\$ 229,178	\$ 168,889	\$ 178,529	\$ 76,754	\$ 153,507	\$ 158,571	Salaries and Wages
21-2130-4115	Salries and Wages - Temp	-	-	-	944	1,888	-	Salaries and Wages
21-2130-4100	Accrued Payroll Expense	-	(873)	-	(5,920)	(11,840)	-	Salaries and Wages
21-2130-4120	Sick/Personal	-	13,327	-	5,148	10,296	-	Salaries and Wages
21-2130-4123	Bereavement Pay	-	779	-	-	-	-	Salaries and Wages
21-2130-4125	Vacation Time	-	18,849	-	9,598	19,197	-	Salaries and Wages
21-2130-4127	Holiday Pay	-	10,513	-	4,885	9,769	-	Salaries and Wages
21-2130-4130	Administrative Leave	-	-	-	91	183	-	Salaries and Wages
21-2130-4135	Compensatory Time	-	3,277	-	405	810	-	Salaries and Wages
21-2130-4145	Overtime	-	8,821	-	2,500	4,999	-	Salaries and Wages
21-2130-4185	Workers' Comp Leave	-	233	-	85	170	-	Salaries and Wages
21-2130-4200	F.I.C.A.	17,532	17,087	13,657	7,643	15,285	12,131	Employee Benefits
21-2130-4300	Accrued Benefit Expense	-	(326)	-	(1,191)	(2,382)	-	Employee Benefits
21-2130-4305	Allocated Benefit	63,095	57,920	50,914	29,048	58,095	44,309	Employee Benefits
21-2130-4345	Workers' Comp Insurance	14,434	13,951	12,918	7,127	14,254	13,068	Employee Benefits
21-2130-4356	CalPERS	22,153	18,411	15,837	7,743	15,487	12,948	Employee Benefits
21-2130-4368	Unemployment Insur. Exp Rating	1,212	713	481	-	-	400	Employee Benefits
21-2130-4369	Employment Training Tax	23	19	13	-	-	11	Employee Benefits
21-2130-4435	Software Licenses/Maintenance	2,000	-	-	-	-	-	Outside Services/Contractual
21-2130-4465	Contractual Services	76,650	58,051	80,700	21,480	42,961	75,800	Outside Services/Contractual
21-2130-4510	Natural Gas	2,745	2,574	1,400	1,035	2,071	4,020	Utilities
21-2130-4515	Electricity	83,300	104,196	107,000	57,327	114,655	146,909	Utilities
21-2130-4540	Telephone	3,120	2,776	3,360	1,012	2,024	-	Utilities
21-2130-4610	Operating Supplies	126,000	117,503	146,200	83,528	167,055	240,200	Other Operating Expenses
21-2130-4630	Tools	2,400	706	-	-	-	-	Other Operating Expenses
21-2130-4640	Equipment	26,000	14,054	31,000	5,003	10,007	10,000	Other Operating Expenses
21-2130-4710	Repair & Maint. - Buildings	2,400	-	-	-	-	-	Other Operating Expenses
21-2130-4816	Shipping	-	-	-	-	-	-	Other Operating Expenses
21-2130-4820	Fees & Permits	11,950	9,515	5,500	4,289	8,578	10,300	Other Operating Expenses
21-2130-4835	Rents & Leases	-	8,427	-	-	-	-	Other Operating Expenses
21-2130-4520	Water	4,355	4,953	5,400	4,520	9,041	11,796	Internal Expense
Total		\$ 688,547	\$ 654,347	\$ 652,909	\$ 323,054	\$ 646,109	\$ 740,462	

Division	21	Sewer	2020	2021	2022	2023
Department	2130	Pump Stations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Snow Removal		\$ 38,500	\$ 48,300	\$ 50,700	\$ 45,000
	Repair / Service Electrical Motors / Pumps		6,000	6,000	5,000	5,000
	Inspect Fire Extinguishers - Sewer Facilities		300	300	400	1,500
	Cleaning - Sewer Stations		-	-	-	4,000
	E-MASS and Maintenance		-	15,000	20,000	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	300
	Cathodic Protection (Bi-Annual) Inspection		-	-	4,200	-
	Total Contractual Services		\$ 52,050	\$ 76,650	\$ 80,700	\$ 75,800
4610	Operating Supplies					
	Hardware / Electrical / Parts		\$ 3,500	\$ -	\$ 26,500	\$ 27,700
	Gaskets / Rebuild Kits / Motor Starters / Packing / Bearings		10,000	24,000	19,200	18,500
	Replacement for Carbon Odor Control Filters		15,000	-	-	-
	Carbon Pellets		-	5,500	-	-
	Sodium Hypochlorite	(90% Swr 10% Wtr)	108,000	96,500	100,500	194,000
	Total Operating Supplies		\$ 136,500	\$ 126,000	\$ 146,200	\$ 240,200
4640	Equipment					
	Replacement of Damaged / Failed Equipment		\$ 7,000	\$ 12,000	\$ 24,000	\$ 10,000
	SCADA - Telemetry & Network Equipment Upgrades		10,000	14,000	7,000	-
	Total Equipment		\$ 17,000	\$ 26,000	\$ 31,000	\$ 10,000
4820	Fees & Permits					
	Placer County ARB For Standby Generators-Stationary		\$ 3,200	\$ 4,000	\$ 5,500	\$ 3,800
	Placer County Environmental Health Fee		4,300	7,950	-	6,500
	Total Fees & Permits		\$ 7,500	\$ 11,950	\$ 5,500	\$ 10,300

YTD as of December 31, 2021



Division Department	21 5030	Sewer Base	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS
Income Statement									
Operations									
Operating Revenue	\$		3,779,829	\$ 3,671,850	\$ 3,760,228	\$ 1,916,828	\$ 3,833,656	\$ 4,037,076	9.9%
Internal Revenue			40,010	26,044	25,680	18,375	36,750	40,081	53.9%
Total Operating Revenue	\$		3,819,839	\$ 3,697,894	\$ 3,785,908	\$ 1,935,203	\$ 3,870,406	\$ 4,077,157	10.3%
Salaries and Wages	\$		(391,527)	\$ (507,724)	\$ (529,522)	\$ (256,157)	\$ (512,313)	\$ (265,494)	-47.7%
Employee Benefits			(183,683)	(179,104)	(247,940)	(120,702)	(241,404)	(110,839)	-38.1%
Outside Services/Contractual			(35,300)	(20,933)	(75,950)	(31,177)	(62,353)	(60,700)	190.0%
Utilities			(10,800)	(9,518)	(3,000)	(2,718)	(5,435)	(12,300)	29.2%
Other Operating Expenses			(106,979)	(76,623)	(102,747)	(37,278)	(74,556)	(96,325)	25.7%
Insurance			(43,163)	(43,478)	(48,004)	(23,278)	(46,557)	(55,492)	27.6%
Internal Expense			(2,750)	(1,258)	(4,000)	-	-	(4,000)	217.9%
Debt Service			-	-	-	-	-	-	0.0%
Depreciation			(1,334,623)	(1,278,656)	(1,355,790)	(630,362)	(1,260,724)	(1,362,342)	6.5%
Total Operating Expense	\$		(2,108,824)	\$ (2,117,296)	\$ (2,366,953)	\$ (1,101,671)	\$ (2,203,341)	\$ (1,967,491)	-7.1%
Operating Contribution	\$		1,711,015	\$ 1,580,598	\$ 1,418,955	\$ 833,532	\$ 1,667,064	\$ 2,109,666	33.5%
Allocation of Base			-	-	-	-	-	-	0.0%
Allocation of Fleet			(250,400)	(250,400)	(280,424)	(140,212)	(280,424)	(305,748)	22.1%
Allocation of General & Administrative			-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$		1,460,615	\$ 1,330,198	\$ 1,138,531	\$ 693,320	\$ 1,386,640	\$ 1,803,917	35.6%
Non-Operations									
Property Tax Revenue	\$		750,000	\$ 750,000	\$ 938,000	\$ 469,000	\$ 938,000	\$ 550,000	-26.7%
Community Facilities District (CFD 94-1)			-	-	-	-	-	-	0.0%
Grant Revenue			-	-	-	-	-	-	0.0%
Interest			-	-	-	-	-	-	0.0%
Other Non-Op Revenue			-	105,662	-	-	-	-	-100.0%
Capital Contribution			-	-	-	-	-	-	0.0%
Other Non-Op Expenses			-	(53,346)	-	-	-	-	-100.0%
Income(Loss)	\$		2,210,615	\$ 2,132,515	\$ 2,076,531	\$ 1,162,320	\$ 2,324,640	\$ 2,353,917	10.4%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$		-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers			-	-	-	-	-	-	0.0%
Balance	\$		2,210,615	\$ 2,132,515	\$ 2,076,531	\$ 1,162,320	\$ 2,324,640	\$ 2,353,917	10.4%

Division Department		21 5030	Sewer Base	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line
21-5030-3110	Sewer Service	\$		(2,301,211)	\$ (2,159,421)	\$ (2,412,398)	\$ (1,171,263)	\$ (2,342,526)	\$ (2,595,289)	Operating Revenue
23-5030-3120	Sewer System Replacement Fee			(1,358,385)	(1,222,205)	(1,233,428)	(652,730)	(1,305,459)	(1,334,487)	Operating Revenue
23-5030-3130	Fed/State Mandate Fee			(116,743)	(109,128)	(112,583)	(56,292)	(112,584)	(115,381)	Operating Revenue
21-5030-3300	Utility Billing Accrual			-	404	-	(17,894)	(35,788)	-	Operating Revenue
22-5030-3300	Utility Billing Accrual			-	(13,468)	-	13,468	26,936	-	Operating Revenue
23-5030-3300	Utility Billing Accrual			-	(59,245)	-	(2,624)	(5,247)	-	Operating Revenue
22-5030-3335	Connection Fees			(15,000)	(82,106)	(25,000)	(45,094)	(90,187)	(25,000)	Operating Revenue
21-5030-3365	Sewer Tap Fee			(3,500)	(3,900)	(2,500)	(400)	(800)	(2,500)	Operating Revenue
21-5030-3000	Sewer Service			40,010	26,044	25,680	18,375	36,750	40,081	Operating Revenue
21-5030-3340	Inspection Fee			-	-	-	(100)	(200)	-	Operating Revenue
21-5030-3345	Ord 100 Inspection Fee			(25,000)	(48,825)	-	(2,275)	(4,550)	(4,500)	Operating Revenue
21-5030-7000	Internal Sewer Service			(40,010)	(26,044)	(25,680)	(18,375)	(36,750)	(40,081)	Internal Revenue
21-5030-4110	Salaries & Wage - Regular Full			339,579	276,652	435,863	190,938	381,876	181,349	Salaries and Wages
21-5030-4105	Wages - Capital Projects			-	(1,312)	-	-	-	-	Salaries and Wages
21-5030-4115	Salaries and Wages - Temp			400	-	-	685	1,370	5,201	Salaries and Wages
21-5030-4100	Accrued Payroll Expense			-	124,135	-	(9,106)	(18,212)	-	Salaries and Wages
21-5030-4120	Sick/Personal			-	16,008	-	12,456	24,912	-	Salaries and Wages
21-5030-4123	Bereavement Pay			-	668	-	337	675	-	Salaries and Wages
21-5030-4125	Vacation Time			-	23,522	-	14,767	29,535	-	Salaries and Wages
21-5030-4127	Holiday Pay			-	15,581	-	12,215	24,430	-	Salaries and Wages
21-5030-4130	Administrative Leave			-	3,060	-	6,568	13,137	-	Salaries and Wages
21-5030-4135	Compensatory Time			-	3,702	-	3,965	7,930	-	Salaries and Wages
21-5030-4140	Standby/Monitoring Pay			39,548	40,835	39,659	21,348	42,696	46,968	Salaries and Wages
21-5030-4141	Duty Supervisor Pay			-	-	-	-	-	-	Salaries and Wages
21-5030-4145	Overtime			12,000	4,346	54,000	1,157	2,313	31,976	Salaries and Wages
21-5030-4185	Workers' Comp Leave			-	528	-	826	1,653	-	Salaries and Wages
21-5030-4190	Paid Time Off			-	-	-	-	-	-	Salaries and Wages
21-5030-4200	F.I.C.A.			29,952	28,532	40,508	19,361	38,723	20,310	Employee Benefits
21-5030-4300	Accrued Benefit Expense			-	66	-	(1,848)	(3,696)	-	Employee Benefits
21-5030-4305	Allocated Benefit			93,489	97,844	124,302	68,495	136,991	50,674	Employee Benefits
21-5030-4345	Workers' Comp Insurance			24,658	21,658	38,316	15,145	30,290	21,879	Employee Benefits
21-5030-4356	CalPERS			33,985	30,028	43,456	19,548	39,097	17,419	Employee Benefits
21-5030-4368	Unemployment Insur. Exp Rating			1,559	953	1,320	-	-	538	Employee Benefits
21-5030-4369	Employment Training Tax			39	25	38	-	-	18	Employee Benefits
21-5030-4435	Software Licenses/Maintenance			4,750	6,994	5,150	1,944	3,888	-	Outside Services/Contractual
21-5030-4465	Contractual Services			30,550	13,940	70,800	29,232	58,465	60,700	Outside Services/Contractual
21-5030-4540	Telephone			10,800	9,518	3,000	2,718	5,435	12,300	Utilities
21-5030-4545	Disposal			-	-	-	-	-	-	Utilities
21-5030-4610	Operating Supplies			19,000	27,663	19,000	8,991	17,983	12,000	Other Operating Expenses
21-5030-4620	Uniforms			5,500	4,280	4,500	6,535	13,069	4,625	Other Operating Expenses
21-5030-4621	Safety Gear			10,200	2,179	7,200	2,012	4,025	14,000	Other Operating Expenses
21-5030-4630	Tools			5,000	5,582	7,500	1,609	3,217	5,000	Other Operating Expenses
21-5030-4640	Equipment			8,300	11,123	18,000	3,842	7,685	12,600	Other Operating Expenses
21-5030-4710	Repair & Maint. - Buildings			2,000	-	2,000	-	-	5,000	Other Operating Expenses
21-5030-4730	Repair & Maint. - Grounds			5,000	5,000	-	-	-	-	Other Operating Expenses
21-5030-4815	Postage			-	-	-	-	-	-	Other Operating Expenses
21-5030-4816	Shipping			-	108	-	14	28	500	Other Operating Expenses
21-5030-4820	Fees & Permits			4,650	4,908	5,780	5,035	10,071	6,000	Other Operating Expenses
21-5030-4825	Taxes & Licenses			2,340	2,304	2,730	2,582	5,164	2,900	Other Operating Expenses
21-5030-4830	Travel & Meetings	\$		25,300	\$ 4,294	\$ 20,000	\$ 1,100	\$ 2,200	\$ 12,100	Other Operating Expenses
21-5030-4855	Education & Training			14,525	4,574	11,225	3,925	7,850	16,500	Other Operating Expenses
21-5030-4875	Insurance Claims - PL & PD			-	-	-	-	-	-	Other Operating Expenses

Division Department		21 5030	Sewer Base	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line
21-5030-4880	Memberships			5,164	4,608	4,812	1,632	3,264	4,600	Other Operating Expenses
21-5030-4870	Insurance			43,163	43,478	48,004	23,278	46,557	55,492	Insurance
21-5030-4836	Rent of Event Center			2,750	1,258	4,000	-	-	4,000	Internal Expense
21-5030-5600	Depreciation Expense			1,334,623	1,278,656	1,355,790	630,362	1,260,724	1,362,342	Depreciation
21-5030-6020	Fleet Allocation			250,400	250,400	280,424	140,212	280,424	305,748	Allocation of Fleet
21-5030-3911	Reallocation of Property Tax Revenue			(750,000)	(750,000)	(938,000)	(469,000)	(938,000)	(550,000)	Property Tax Revenue
21-5030-3435	Grant Revenue			-	-	-	-	-	-	Grant Revenue
21-5030-3945	Miscellaneous Revenue			-	(53,703)	-	-	-	-	Other Non-Op Revenue
21-5030-3950	Miscellaneous Revenue			-	(51,960)	-	-	-	-	Other Non-Op Revenue
21-5030-4358	Pension Expense			-	29,044	-	-	-	-	Other Non-Op Expenses
21-5030-4625	Unusal Circumstance Tracking			-	139	-	-	-	-	Other Non-Op Expenses
21-5030-4852	Miscellaneous Non-Operating			-	24,162	-	-	-	-	Other Non-Op Expenses
21-5030-4890	Employee Relations			-	-	-	-	-	500	Other Operating Expenses
21-5030-4895	Miscellaneous			-	-	-	-	-	-	Other Non-Op Expenses
Total				\$ (2,210,615)	\$ (2,132,515)	\$ (2,076,531)	\$ (1,162,320)	\$ (2,324,640)	\$ (2,353,917)	

Division	21	Sewer	2020	2021	2022	2023
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Service for Eagle Air Compressor		\$ 600	\$ 800	\$ 1,600	\$ 1,600
	Patch Pave		-	-	10,000	-
	Cylinder High Pressure Hydro Test		-	-	-	800
	Safety & Hazmat Consultants		19,200	19,200	19,200	19,200
	Cost of Service Study Implementation Support		25,000	-	-	30,000
	Gas Monitor Sensors		-	-	1,600	1,600
	Fire Extinguisher Service		100	300	300	800
	USA North		450	800	750	750
	Traffic Control Training		750	900	-	-
	Respirator / Pulmonary Fit Test		1,400	1,750	2,250	2,250
	Forklift Training		1,500	1,600	1,500	1,500
	Confined Space Winch Inspection		-	1,800	-	-
	Emergency Response Plan Consultant		-	-	30,000	-
	CPR / First Aid Training		1,600	1,600	1,600	1,600
	Handheld Radio Repairs		1,800	1,800	2,000	600
	Total Contractual Services		\$ 52,400	\$ 30,550	\$ 70,800	\$ 60,700
4640	Equipment					
	Rock Drill		\$ -	\$ -	\$ -	\$ 3,800
	Various Equipment		-	-	-	3,000
	Super Hose Bridge Set		-	-	9,000	-
	Jack Hammer		1,500	-	-	1,800
	3000 Watt Generator		2,500	-	-	-
	Snow Blower		3,000	3,300	4,000	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		-	-	5,000	-
	Total Equipment		\$ 36,800	\$ 8,300	\$ 18,000	\$ 12,600
4820	Fees & Permits					
	State Water Resources Control Board #6SS011110		\$ -	\$ 2,700	\$ 3,100	\$ 3,600
	TRPA MOU Monitoring Fees (65% Swr 35% Wtr)		1,400	1,500	2,200	2,200
	US Forest Service Fee		220	250	280	-
	Fuel Dispensing Fee		350	200	200	200
	Total Fees & Permits		\$ 1,970	\$ 4,650	\$ 5,780	\$ 6,000
4825	Taxes & Licenses					
	California Water Environment Association (CWEA) Test Fees		\$ 1,080	\$ 1,080	\$ 1,260	\$ 1,500
	California Water Environment Association Certification Renewal		1,152	1,260	1,470	1,400
	Radio Licenses - Truck Mounted, Handheld, and Stationary (60% Swr 40% Wtr)		780	-	-	-
	Total Taxes & Licenses		\$ 3,012	\$ 2,340	\$ 2,730	\$ 2,900

Division	21	Sewer	2020	2021	2022	2023
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4830	Travel & Meetings					
	California Water Environment Association Awards Dinner		\$ 1,200	\$ 1,300	\$ 1,500	\$ 1,800
	Travel for Highly Specialized, individual or specific skill set training		2,000	15,000	12,000	3,000
	Travel for Lucity Annual Conference		3,000	5,000	5,000	5,000
	California Water Environment Association Conference		2,500	4,000	1,500	2,300
	Total Travel & Meetings		\$ 8,700	\$ 25,300	\$ 20,000	\$ 12,100
4855	Education & Training					
	Highly specialized, individual or specific skill set training		\$ 5,500	\$ 8,300	\$ 3,000	\$ 4,000
	California Water Environment Association Safety Training Day Fee		975	975	1,125	2,000
	CCTV Training (New PACP/LACP/MACP Modules to NASSCO Standards)		3,000	750	800	2,700
	Lucity Annual Conference and Training		1,600	3,000	4,500	4,800
	California Water Environment Association Conference		1,300	1,500	1,800	3,000
	Total Education & Training		\$ 12,375	\$ 14,525	\$ 11,225	\$ 16,500
4880	Memberships					
	California Water Environment Association Membership		\$ 4,080	\$ 4,164	\$ 4,312	\$ 4,000
	National Association of Sewer Service Companies Membership		500	1,000	500	600
	Total Memberships		\$ 4,580	\$ 5,164	\$ 4,812	\$ 4,600



YTD as of December 31, 2021

Water Enterprise

Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 4,045,983	\$ 4,392,954	\$ 4,459,041	\$ 2,288,344	\$ 4,576,688	\$ 4,662,163	6.1%	
Internal Revenue	34,350	64,364	89,970	35,366	70,732	75,923	18.0%	
Total Operating Revenue	\$ 4,080,333	\$ 4,457,318	\$ 4,549,011	\$ 2,323,710	\$ 4,647,420	\$ 4,738,086	6.3%	
Salaries and Wages	\$ (980,185)	\$ (916,962)	\$ (1,136,072)	\$ (569,973)	\$ (1,139,945)	\$ (1,063,833)	16.0%	
Employee Benefits	(484,906)	(472,534)	(566,695)	(280,055)	(560,110)	(524,333)	11.0%	
Outside Services/Contractual	(152,030)	(226,566)	(206,260)	(99,685)	(199,370)	(189,165)	-16.5%	
Utilities	(174,975)	(195,612)	(189,324)	(127,533)	(255,066)	(259,611)	32.7%	
Other Operating Expenses	(341,400)	(322,159)	(399,580)	(188,546)	(377,092)	(425,195)	32.0%	
Insurance	(43,163)	(43,478)	(48,004)	(23,278)	(46,557)	(55,492)	27.6%	
Internal Expense	(28,690)	(28,539)	(30,880)	(14,119)	(28,238)	(32,037)	12.3%	
Debt Service	(83,939)	(83,939)	(69,499)	(34,749)	(69,499)	(60,821)	-27.5%	
Depreciation	(1,102,508)	(1,030,370)	(1,069,745)	(542,763)	(1,085,527)	(1,186,158)	15.1%	
Total Operating Expense	\$ (3,391,795)	\$ (3,320,159)	\$ (3,716,058)	\$ (1,880,702)	\$ (3,761,404)	\$ (3,796,645)	14.4%	
Operating Contribution	\$ 688,538	\$ 1,137,159	\$ 832,952	\$ 443,008	\$ 886,016	\$ 941,441	-17.2%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	(233,639)	(233,639)	(262,805)	(131,403)	(262,805)	(287,406)	23.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ 454,899	\$ 903,520	\$ 570,147	\$ 311,606	\$ 623,211	\$ 654,035	-27.6%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,150,000	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	3,113	-	-	-	-	-100.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	40,636	38,000	27,203	54,405	71,835	76.8%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	(76,349)	-	-	-	-	-100.0%	
Income(Loss)	\$ 454,899	\$ 870,920	\$ 608,147	\$ 338,808	\$ 677,616	\$ 4,875,870	459.9%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 454,899	\$ 870,920	\$ 608,147	\$ 338,808	\$ 677,616	\$ 4,875,870	459.9%	
Earnings Before Interest, Depreciation & Amortization	\$	1,985,229	\$	916,321	\$	1,832,642	\$	6,122,849

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Division	31	Water								
Department	2105	National Ave Plant								
Income Statement	2021	2021	2022	2022	2022	2023	Change from Last Audited FS			
	Budget	Actual	Budget	Actual	Projected	Budget				
Operations										
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%		
Internal Revenue	-	-	-	-	-	-		0.0%		
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%		
Salaries and Wages	\$ (148,689)	\$ (157,574)	\$ (115,320)	\$ (62,093)	\$ (124,186)	\$ (184,059)		16.8%		
Employee Benefits	(76,792)	(75,024)	(60,603)	(33,168)	(66,336)	(96,186)		28.2%		
Outside Services/Contractual	(24,105)	(16,919)	(36,640)	(10,364)	(20,728)	(26,365)		55.8%		
Utilities	(6,400)	(6,120)	(6,200)	(3,310)	(6,620)	(6,200)		1.3%		
Other Operating Expenses	(53,380)	(55,464)	(66,460)	(14,829)	(29,658)	(90,000)		62.3%		
Insurance	-	-	-	-	-	-		0.0%		
Internal Expense	(9,840)	(10,989)	(11,880)	(5,788)	(11,577)	(13,037)		18.6%		
Debt Service	-	-	-	-	-	-		0.0%		
Depreciation	-	-	-	-	-	-		0.0%		
Total Operating Expense	\$ (319,206)	\$ (322,090)	\$ (297,103)	\$ (129,552)	\$ (259,105)	\$ (415,847)		29.1%		
Operating Contribution	\$ (319,206)	\$ (322,090)	\$ (297,103)	\$ (129,552)	\$ (259,105)	\$ (415,847)		29.1%		
Allocation of Base	-	-	-	-	-	-		0.0%		
Allocation of Fleet	-	-	-	-	-	-		0.0%		
Allocation of General & Administrative	-	-	-	-	-	-		0.0%		
Operating Income(Loss)	\$ (319,206)	\$ (322,090)	\$ (297,103)	\$ (129,552)	\$ (259,105)	\$ (415,847)		29.1%		
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)	\$ (319,206)	\$ (322,090)	\$ (297,103)	\$ (129,552)	\$ (259,105)	\$ (415,847)		29.1%		
Additional Funding Sources										
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%		
Transfers	-	-	-	-	-	-		0.0%		
Balance	\$ (319,206)	\$ (322,090)	\$ (297,103)	\$ (129,552)	\$ (259,105)	\$ (415,847)		29.1%		

Division Department		31 2105		Water National Ave Plant						
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line		
31-2105-4110	Salaries & Wage - Regular Full	\$ 148,689	\$ 126,972	\$ 115,320	\$ 52,931	\$ 105,862	\$ 184,059	Salaries and Wages		
31-2105-4115	Salaries & Wage - Temp	-	-	-	339	677	-	Salaries and Wages		
31-2105-4100	Accrued Payroll Expense	-	859	-	(5,253)	(10,506)	-	Salaries and Wages		
31-2105-4120	Sick/Personal	-	7,008	-	2,800	5,599	-	Salaries and Wages		
31-2105-4125	Vacation Time	-	6,029	-	6,305	12,609	-	Salaries and Wages		
31-2105-4127	Holiday Pay	-	6,767	-	3,220	6,440	-	Salaries and Wages		
31-2105-4130	Administrative Leave	-	-	-	5	10	-	Salaries and Wages		
31-2105-4135	Compensatory Time	-	3,314	-	558	1,116	-	Salaries and Wages		
31-2105-4145	Overtime	-	6,625	-	1,189	2,378	-	Salaries and Wages		
31-2105-4200	F.I.C.A.	11,375	11,936	8,822	5,107	10,215	14,081	Employee Benefits		
31-2105-4300	Accrued Benefit Expense	-	103	-	(1,047)	(2,094)	-	Employee Benefits		
31-2105-4305	Allocated Benefit	40,935	40,890	32,888	19,121	38,243	51,431	Employee Benefits		
31-2105-4345	Workers' Comp Insurance	9,364	9,775	8,345	4,763	9,526	15,168	Employee Benefits		
31-2105-4356	CalPERS	14,373	11,873	10,230	5,223	10,446	15,030	Employee Benefits		
31-2105-4368	Unemployment Insur. Exp Rating	730	435	311	-	-	465	Employee Benefits		
31-2105-4369	Employment Training Tax	15	11	8	-	-	12	Employee Benefits		
31-2105-4465	Contractual Services	24,105	16,919	36,640	10,364	20,728	26,365	Outside Services/Contractual		
31-2105-4530	T.T.S.A.	6,400	6,120	6,200	3,310	6,620	6,200	Utilities		
31-2105-4610	Operating Supplies	32,000	23,400	36,600	9,640	19,280	65,900	Other Operating Expenses		
31-2105-4640	Equipment	13,500	26,301	18,500	2,535	5,071	13,000	Other Operating Expenses		
31-2105-4740	Repair & Maint. - Other	2,000	-	5,000	-	-	5,000	Other Operating Expenses		
31-2105-4816	Shipping	5,880	5,764	6,360	2,654	5,307	6,100	Other Operating Expenses		
31-2105-4520	Water	5,400	2,148	1,080	593	1,186	1,440	Internal Expense		
31-2105-4525	Sewer	4,440	8,841	10,800	5,196	10,391	11,597	Internal Expense		
Total		\$ 319,206	\$ 322,090	\$ 297,103	\$ 129,552	\$ 259,105	\$ 415,847			

Division	31	Water	2020	2021	2022	2023
Department	2105	National Ave Plant	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	UVAS Calibration and Service		\$ 3,000	\$ 4,200	\$ 16,500	\$ 6,400
	E-MASS and Maintenance		-	6,500	6,000	10,000
	Crane Inspection		275	325	300	300
	Fire Extinguisher Inspections - Water Facilities		40	60	100	200
	Monthly Giardia / Crypto Samples		4,080	4,080	5,400	5,625
	Raw Water Samples		3,900	5,940	3,840	3,840
	National Avenue WTP Intake Inspection / Cleaning		3,300	3,000	4,000	-
	Total Contractual Services		\$ 14,595	\$ 24,105	\$ 36,140	\$ 26,365
4610	Operating Supplies					
	Sodium Hypochlorite	(90% Swr 10% Wtr)	\$ 6,600	\$ 7,200	\$ 7,200	\$ 22,000
	Fittings / Connectors / Small Parts		-	-	2,400	4,900
	Plant Parts / Lamps / Filters		14,400	18,000	18,000	30,000
	Parts / NTU Standards / Chlorine Test Kit / Reagents		6,000	6,800	9,000	9,000
	Total Operating Supplies		\$ 27,000	\$ 32,000	\$ 36,600	\$ 65,900
4640	Equipment					
	Pumps/Motors		\$ 9,600	\$ -	\$ 6,500	\$ 8,000
	PH & Turbidity Sensors		-	6,000	6,000	5,000
	Electrical Components		-	7,500	6,000	-
	Total Equipment		\$ 9,600	\$ 13,500	\$ 18,500	\$ 13,000
4816	Shipping					
	Raw Water Sample Shipping		\$ 1,400	\$ 3,720	\$ 4,740	\$ 4,800
	Cooler Return (empty)		260	240	-	-
	Sensor Shipping		-	-	300	-
	Raw Water Sample To Lab		1,400	1,920	1,320	1,300
	Total Shipping		\$ 3,060	\$ 5,880	\$ 6,360	\$ 6,100

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Division Department	31 2120		Water Collection System/Force Mains			2023 Budget	Change from Last Audited FS
	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected		
Income Statement							
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (350,290)	\$ (350,046)	\$ (411,152)	\$ (207,598)	\$ (415,195)	\$ (640,036)	82.8%
Employee Benefits	(178,109)	(168,917)	(216,069)	(103,564)	(207,129)	(330,108)	95.4%
Outside Services/Contractual	(56,800)	(42,310)	(57,300)	(41,927)	(83,855)	(39,100)	-7.6%
Utilities	-	-	-	-	-	-	0.0%
Other Operating Expenses	(151,860)	(178,862)	(173,310)	(93,804)	(187,608)	(198,400)	10.9%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(15,000)	(15,000)	(15,000)	(7,500)	(15,000)	(15,000)	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (752,060)	\$ (755,135)	\$ (872,831)	\$ (454,393)	\$ (908,786)	\$ (1,222,644)	61.9%
Operating Contribution	\$ (752,060)	\$ (755,135)	\$ (872,831)	\$ (454,393)	\$ (908,786)	\$ (1,222,644)	61.9%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (752,060)	\$ (755,135)	\$ (872,831)	\$ (454,393)	\$ (908,786)	\$ (1,222,644)	61.9%
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)	\$ (752,060)	\$ (755,135)	\$ (872,831)	\$ (454,393)	\$ (908,786)	\$ (1,222,644)	61.9%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (752,060)	\$ (755,135)	\$ (872,831)	\$ (454,393)	\$ (908,786)	\$ (1,222,644)	61.9%

Division Department		31 2120		Water Collection System/Force Mains								
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line				
31-2120-4110	Salaries & Wage - Regular Full	\$ 335,982	\$ 266,576	\$ 411,152	\$ 168,292	\$ 336,584	\$ 628,035	Salaries and Wages				
31-2190-4110	Salaries & Wage - Regular Full	6,307	5,028	-	212	425	-	Salaries and Wages				
31-2120-4115	Salaries and Wages - Temp	8,001	-	-	1,569	3,138	12,001	Salaries and Wages				
31-2120-4100	Accrued Payroll Expense	-	2,385	-	(9,941)	(19,882)	-	Salaries and Wages				
31-2190-4100	Accrued Payroll Expense	-	45	-	(314)	(628)	-	Salaries and Wages				
31-2120-4120	Sick/Personal	-	19,602	-	12,384	24,769	-	Salaries and Wages				
31-2190-4120	Sick/Personal	-	366	-	21	43	-	Salaries and Wages				
31-2105-4123	Bereavement Pay	-	408	-	-	-	-	Salaries and Wages				
31-2120-4123	Bereavement Pay	-	511	-	-	-	-	Salaries and Wages				
31-2190-4123	Bereavement Pay	-	6	-	-	-	-	Salaries and Wages				
31-2120-4125	Vacation Time	-	22,451	-	16,938	33,876	-	Salaries and Wages				
31-2190-4125	Vacation Time	-	504	-	15	30	-	Salaries and Wages				
31-2120-4127	Holiday Pay	-	15,389	-	10,875	21,749	-	Salaries and Wages				
31-2190-4127	Holiday Pay	-	290	-	-	-	-	Salaries and Wages				
31-2120-4130	Administrative Leave	-	-	-	792	1,585	-	Salaries and Wages				
31-2120-4135	Compensatory Time	-	7,905	-	3,802	7,605	-	Salaries and Wages				
31-2190-4135	Compensatory Time	-	114	-	(1)	(3)	-	Salaries and Wages				
31-2120-4145	Overtime	-	7,981	-	2,493	4,987	-	Salaries and Wages				
31-2190-4145	Overtime	-	58	-	1	2	-	Salaries and Wages				
31-2120-4185	Workers' Comp Leave	-	419	-	457	913	-	Salaries and Wages				
31-2190-4185	Workers' Comp Leave	-	9	-	1	1	-	Salaries and Wages				
31-2120-4200	F.I.C.A.	26,315	25,908	31,453	16,534	33,069	48,963	Employee Benefits				
31-2190-4200	F.I.C.A.	483	485	-	19	38	-	Employee Benefits				
31-2120-4300	Accrued Benefit Expense	-	344	-	(1,977)	(3,954)	-	Employee Benefits				
31-2190-4300	Accrued Benefit Expense	-	7	-	(71)	(143)	-	Employee Benefits				
31-2120-4305	Allocated Benefit	92,499	88,813	117,255	55,642	111,285	175,489	Employee Benefits				
31-2190-4305	Allocated Benefit	1,736	1,661	-	280	561	-	Employee Benefits				
31-2120-4345	Workers' Comp Insurance	21,664	21,168	29,751	15,535	31,070	52,745	Employee Benefits				
31-2190-4345	Workers' Comp Insurance	397	397	-	16	31	-	Employee Benefits				
31-2120-4356	CalPERS	32,477	28,458	36,473	17,564	35,129	51,283	Employee Benefits				
31-2190-4356	CalPERS	610	558	-	21	43	-	Employee Benefits				
31-2120-4368	Unemployment Insur. Exp Rating	1,858	1,067	1,108	-	-	1,585	Employee Benefits				
31-2190-4368	Unemployment Insur. Exp Rating	36	22	-	-	-	-	Employee Benefits				
31-2120-4369	Employment Training Tax	34	28	29	-	-	43	Employee Benefits				
31-2190-4369	Employment Training Tax	1	1	-	-	-	-	Employee Benefits				
31-2120-4435	Software Licenses/Maintenance	7,400	4,714	5,200	7,472	14,945	-	Outside Services/Contractual				
31-2120-4465	Contractual Services	49,400	37,595	52,100	34,455	68,910	39,100	Outside Services/Contractual				
31-2120-4610	Operating Supplies	135,400	164,548	168,600	93,014	186,028	195,100	Other Operating Expenses				
31-2190-4610	Operating Supplies	1,400	621	-	-	-	-	Other Operating Expenses				
31-2120-4630	Tools	-	-	-	-	-	-	Other Operating Expenses				
31-2190-4630	Tools	-	-	-	-	-	-	Other Operating Expenses				
31-2120-4640	Equipment	2,500	8,023	-	-	-	-	Other Operating Expenses				
31-2190-4640	Equipment	8,600	3,372	-	-	-	-	Other Operating Expenses				
31-2120-4816	Shipping	1,320	975	1,320	625	1,250	1,300	Other Operating Expenses				
31-2120-4820	Fees & Permits	2,640	935	3,390	165	330	2,000	Other Operating Expenses				
31-2120-4830	Travel & Meetings	-	-	-	-	-	-	Other Operating Expenses				
31-2120-4835	Rents & Leases	-	-	-	-	-	-	Other Operating Expenses				
31-2120-4880	Memberships	-	387	-	-	-	-	Other Operating Expenses				
31-2120-4805	Dumping Fees	15,000	15,000	15,000	7,500	15,000	15,000	Internal Expense				
Total		\$ 752,060	\$ 755,135	\$ 872,831	\$ 454,393	\$ 908,786	\$ 1,222,644					

Division	31	Water	2020	2021	2022	2023
Department	2120	Collection System/Force Mains	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Diesel Fuel Filtration Park Well		\$ 3,000	\$ -	\$ -	\$ -
	Meter Calibration		-	-	6,700	5,500
	Monthly Water Sampling		5,400	5,400	8,400	6,000
	Hot Tap Valves		-	7,500	6,000	12,600
	Lead & Copper Testing		2,100	-	-	-
	Patch Paving		30,000	30,000	23,000	15,000
	Water Tank Cleaning and Inspection		5,000	6,500	8,000	-
	Total Contractual Services		\$ 45,500	\$ 49,400	\$ 52,100	\$ 39,100
4610	Operating Supplies					
	Water Meter Repair / Taps / Saddles / Stops		\$ -	\$ -	\$ 2,500	\$ 10,000
	Marking Paint, Whiskers, Nails, etc.		-	-	1,500	2,000
	Fittings / Connectors / Small Parts		-	-	1,200	1,200
	Chlorine Test Kits / Reagents		-	1,200	1,200	1,200
	Backfill / Sand / Base Rock / Hydro Patch		-	-	8,000	7,000
	Cold Mix		-	-	1,500	2,000
	Pipe / Meter Boxes / Lids / Tubing		67,000	67,000	62,400	68,000
	Asphalt		-	-	-	400
	Hydrants/Valves		-	-	-	15,000
	Traffic Control Supplies		3,000	4,400	5,500	5,500
	Water Meter & ERT Replacements		32,000	20,000	14,000	-
	Leak Sensors		-	-	7,500	9,600
	Wi-Fi Meters		-	20,000	40,500	50,000
	TCPUD Water Purchases		22,800	22,800	22,800	23,200
	Total Operating Supplies		\$ 124,800	\$ 135,400	\$ 168,600	\$ 195,100

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Division Department	31 2130	Water Pump Stations	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 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	\$	(105,928)	\$	(112,184)	\$	(97,555)	\$	(52,835)	(105,670)	\$	(94,787)	-15.5%
Employee Benefits		(54,725)		(53,155)		(51,267)		(27,058)	(54,116)		(49,534)	-6.8%
Outside Services/Contractual		(17,225)		(11,156)		(19,250)		(4,920)	(9,840)		(32,800)	194.0%
Utilities		(168,575)		(189,492)		(180,124)		(121,685)	(243,371)		(246,211)	29.9%
Other Operating Expenses		(17,400)		(9,193)		(28,400)		(13,423)	(26,846)		(44,000)	378.6%
Insurance		-		-		-		-	-		-	0.0%
Internal Expense		-		-		-		-	-		-	0.0%
Debt Service		-		-		-		-	-		-	0.0%
Depreciation		-		-		-		-	-		-	0.0%
Total Operating Expense	\$	(363,853)	\$	(375,180)	\$	(376,596)	\$	(219,922)	(439,843)	\$	(467,333)	24.6%
Operating Contribution	\$	(363,853)	\$	(375,180)	\$	(376,596)	\$	(219,922)	(439,843)	\$	(467,333)	24.6%
Allocation of Base		-		-		-		-	-		-	0.0%
Allocation of Fleet		-		-		-		-	-		-	0.0%
Allocation of General & Administrative		-		-		-		-	-		-	0.0%
Operating Income(Loss)	\$	(363,853)	\$	(375,180)	\$	(376,596)	\$	(219,922)	(439,843)	\$	(467,333)	24.6%
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)	\$	(363,853)	\$	(375,180)	\$	(376,596)	\$	(219,922)	(439,843)	\$	(467,333)	24.6%
Additional Funding Sources												
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	-	0.0%
Transfers		-		-		-		-	-		-	0.0%
Balance	\$	(363,853)	\$	(375,180)	\$	(376,596)	\$	(219,922)	(439,843)	\$	(467,333)	24.6%

Division Department		31 2130	Water Pump Stations	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line
31-2130-4110	Salaries & Wage - Regular Full	\$		105,928	\$ 88,803	\$ 97,555	\$ 43,103	\$ 86,206	\$ 94,787	Salaries and Wages
31-2130-4100	Accrued Payroll Expense			-	492	-	(3,325)	(6,650)	-	Salaries and Wages
31-2130-4115	Salaries and Wages - Temp			-	-	-	771	1,542	-	Salaries and Wages
31-2130-4120	Sick/Personal			-	5,317	-	2,612	5,224	-	Salaries and Wages
31-2130-4123	Bereavement Pay			-	547	-	-	-	-	Salaries and Wages
31-2130-4125	Vacation Time			-	4,744	-	5,039	10,078	-	Salaries and Wages
31-2130-4127	Holiday Pay			-	4,826	-	2,685	5,370	-	Salaries and Wages
31-2130-4130	Administrative Leave			-	-	-	61	122	-	Salaries and Wages
31-2130-4135	Compensatory Time			-	1,964	-	334	668	-	Salaries and Wages
31-2130-4145	Overtime			-	5,489	-	1,525	3,051	-	Salaries and Wages
31-2130-4185	Workers' Comp Leave			-	-	-	30	60	-	Salaries and Wages
31-2130-4200	F.I.C.A.			8,104	8,498	7,463	4,272	8,543	7,251	Employee Benefits
31-2130-4300	Accrued Benefit Expense			-	46	-	(643)	(1,285)	-	Employee Benefits
31-2130-4305	Allocated Benefit			29,163	29,032	27,821	15,265	30,529	26,486	Employee Benefits
31-2130-4345	Workers' Comp Insurance			6,671	6,944	7,059	3,978	7,955	7,811	Employee Benefits
31-2130-4356	CalPERS			10,239	8,308	8,654	4,187	8,374	7,740	Employee Benefits
31-2130-4368	Unemployment Insur. Exp Rating			537	320	263	-	-	239	Employee Benefits
31-2130-4369	Employment Training Tax			11	8	7	-	-	6	Employee Benefits
31-2130-4435	Software Licenses/Maintenance			-	-	-	-	-	-	Outside Services/Contractual
31-2130-4465	Contractual Services			17,225	11,156	19,250	4,920	9,840	32,800	Outside Services/Contractual
31-2130-4510	Natural Gas			1,655	1,258	1,380	945	1,890	1,425	Utilities
31-2130-4515	Electricity			165,000	186,762	178,000	120,541	241,082	244,786	Utilities
31-2130-4540	Telephone			1,920	1,473	744	199	399	-	Utilities
31-2130-4610	Operating Supplies			9,600	7,067	15,900	9,818	19,636	28,300	Other Operating Expenses
31-2130-4630	Tools			3,000	-	-	-	-	-	Other Operating Expenses
31-2130-4640	Equipment			4,800	577	12,000	3,159	6,319	14,000	Other Operating Expenses
31-2130-4710	Repair & Maint. - Buildings			-	-	-	-	-	-	Other Operating Expenses
31-2130-4816	Shipping			-	-	-	-	-	-	Other Operating Expenses
31-2130-4820	Fees & Permits			-	1,548	500	446	892	1,700	Other Operating Expenses
Total		\$	\$	363,853	375,180	376,596	219,922	439,843	467,333	

Division	31	Water	2020	2021	2022	2023
Department	2130	Pump Stations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Snow Removal		\$ 3,000	\$ 4,200	\$ 3,825	\$ 5,000
	Fire Extinguisher Inspections - Water Facilities		200	250	475	1,500
	E-MASS and Maintenance		-	3,500	3,500	20,000
	Pump Repair		7,750	6,000	6,000	6,000
	Diesel Fuel Filtration Park Well		-	3,000	-	-
	UVAS Calibration Service		-	-	4,400	-
	Arc Flash Glove Inspection		-	-	400	300
	Crane Inspections		250	275	650	-
	Total Contractual Services		\$ 11,200	\$ 17,225	\$ 19,250	\$ 32,800
4610	Operating Supplies					
	Hardware		\$ 5,600	\$ 2,500	\$ 11,200	
	Sampling Reagents		-	-	-	7,000
	Electrical Supplies		-	4,000	9,600	6,400
	Batteries		-	-	3,800	3,700
	Total Equipment		\$ 9,600	\$ 15,900	\$ 28,300	
4640	Equipment					
	Park Tank to Park Well Communication			\$ 6,000	\$ -	
	R & R Damaged / Failed Equipment			6,000	14,000	
	Total Total			\$ 12,000	\$ 14,000	

YTD as of December 31, 2021



Division Department	31 5030		Water Base					2023 Budget	Change from Last Audited FS
	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget			
Income Statement									
Operations									
Operating Revenue	\$ 4,045,983	\$ 4,392,954	\$ 4,459,041	\$ 2,288,344	\$ 4,576,688	\$ 4,662,163		6.1%	
Internal Revenue	34,350	64,364	89,970	35,366	70,732	75,923		18.0%	
Total Operating Revenue	\$ 4,080,333	\$ 4,457,318	\$ 4,549,011	\$ 2,323,710	\$ 4,647,420	\$ 4,738,086		6.3%	
Salaries and Wages	\$ (375,277)	\$ (297,157)	\$ (512,046)	\$ (247,447)	\$ (494,894)	\$ (144,950)		-51.2%	
Employee Benefits	(175,280)	(175,438)	(238,756)	(116,264)	(232,529)	(48,504)		-72.4%	
Outside Services/Contractual	(53,900)	(156,182)	(93,070)	(42,474)	(84,948)	(90,900)		-41.8%	
Utilities	-	-	(3,000)	(2,538)	(5,075)	(7,200)		0.0%	
Other Operating Expenses	(118,760)	(78,640)	(131,410)	(66,490)	(132,980)	(92,795)		18.0%	
Insurance	(43,163)	(43,478)	(48,004)	(23,278)	(46,557)	(55,492)		27.6%	
Internal Expense	(3,850)	(2,550)	(4,000)	(830)	(1,661)	(4,000)		56.9%	
Debt Service	(83,939)	(83,939)	(69,499)	(34,749)	(69,499)	(60,821)		-27.5%	
Depreciation	(1,102,508)	(1,030,370)	(1,069,745)	(542,763)	(1,085,527)	(1,186,158)		15.1%	
Total Operating Expense	\$ (1,956,676)	\$ (1,867,754)	\$ (2,169,529)	\$ (1,076,834)	\$ (2,153,669)	\$ (1,690,820)		-9.5%	
Operating Contribution	\$ 2,123,657	\$ 2,589,564	\$ 2,379,482	\$ 1,246,876	\$ 2,493,751	\$ 3,047,265		17.7%	
Allocation of Base	-	-	-	-	-	-		0.0%	
Allocation of Fleet	(233,639)	(233,639)	(262,805)	(131,403)	(262,805)	(287,406)		23.0%	
Allocation of General & Administrative	-	-	-	-	-	-		0.0%	
Operating Income(Loss)	\$ 1,890,018	\$ 2,355,925	\$ 2,116,677	\$ 1,115,473	\$ 2,230,946	\$ 2,759,859		17.1%	
Non-Operations									
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,150,000.00		0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%	
Grant Revenue	-	3,113	-	-	-	-		-100.0%	
Interest	-	-	-	-	-	-		0.0%	
Other Non-Op Revenue	-	40,636	38,000	27,203	54,405	71,835		76.8%	
Capital Contribution	-	-	-	-	-	-		0.0%	
Other Non-Op Expenses	-	(76,349)	-	-	-	-		-100.0%	
Income(Loss)	\$ 1,890,018	\$ 2,323,325	\$ 2,154,677	\$ 1,142,676	\$ 2,285,351	\$ 6,981,694		200.5%	
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%	
Transfers	-	-	-	-	-	-		0.0%	
Balance	\$ 1,890,018	\$ 2,323,325	\$ 2,154,677	\$ 1,142,676	\$ 2,285,351	\$ 6,981,694		200.5%	

Division Department		31 5030	Water Base	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line
33-5030-3120	Water System Replacement Fee	\$		(1,335,403)	\$(120,881)	\$(1,473,109)	\$(745,408)	\$(1,490,815)	\$(1,550,659)	Operating Revenue
33-3100-3120	Water System Replacement Fee			-	(1,322,181)	-	-	-	-	Operating Revenue
33-3100-3130	Fed/State Mandate Fee			-	(63,187)	-	-	-	-	Operating Revenue
33-5030-3130	Fed/State Mandate Fee			(62,739)	(5,781)	(71,072)	(35,457)	(70,913)	(74,653)	Operating Revenue
34-5030-3130	Fed/State Mandate Fee			-	-	-	-	-	-	Operating Revenue
31-3110-3000	Water Sales			34,350	64,364	-	35,366	70,732	-	Operating Revenue
31-5030-3000	Water Sales			-	-	89,970	-	-	75,923	Operating Revenue
31-3110-3200	Water Sales			-	(29,543)	-	(581)	(1,163)	-	Operating Revenue
31-3140-3200	Water Sales			-	(12,850)	-	-	-	-	Operating Revenue
31-3150-3200	Water Sales			-	(1,640)	-	-	-	-	Operating Revenue
31-5030-3200	Water Sales			(130,098)	(3,997)	(1,977,795)	(27,266)	(54,532)	(58,116)	Operating Revenue
31-3110-3205	Metered Water			-	(25,784)	-	-	-	-	Operating Revenue
31-3140-3205	Metered Water			-	(22,744)	-	-	-	-	Operating Revenue
31-3150-3205	Metered Water			-	(252)	-	-	-	-	Operating Revenue
31-5030-3205	Metered Water			(40,997)	(10,895)	(982,535)	(60,275)	(120,550)	(124,476)	Operating Revenue
31-3140-3206	Relief of Charges - Dollar Cov			-	-	-	-	-	-	Operating Revenue
31-5030-3206	Relief of Charges - Main			-	-	-	-	-	-	Operating Revenue
31-3110-3210	Single Family Water Sales			-	(996,341)	-	-	-	-	Operating Revenue
31-3140-3210	Single Family Wtr Sales			-	(86,380)	-	-	-	-	Operating Revenue
31-3150-3210	S Family Water Sales			-	(83,268)	-	-	-	-	Operating Revenue
31-5030-3210	Single Family Water Sales			(1,077,182)	(106,801)	-	(649,307)	(1,298,613)	(1,177,102)	Operating Revenue
31-3110-3215	Single Fam Metered Water			-	(383,225)	-	-	-	-	Operating Revenue
31-3140-3215	Single Fam Meter Water			-	(24,303)	-	-	-	-	Operating Revenue
31-3150-3215	Single Fam Meter Water			-	(33,104)	-	-	-	-	Operating Revenue
31-5030-3215	Single Fam Meter Water			(447,436)	(60,551)	-	(304,254)	(608,507)	(628,323)	Operating Revenue
31-3140-3216	Relief of Chgs-Multi Res			-	-	-	-	-	-	Operating Revenue
31-3150-3216	Relief of Chgs-SFR			-	-	-	-	-	-	Operating Revenue
31-3110-3220	Multi Res Water Sales			-	(266,175)	-	-	-	-	Operating Revenue
31-3140-3220	Multi Res Water Sales			-	(1,965)	-	-	-	-	Operating Revenue
31-3150-3220	Multi Res Water Sales			-	(10,716)	-	-	-	-	Operating Revenue
31-5030-3220	Multi Res Water Sales			(279,901)	(25,533)	-	(159,457)	(318,914)	(332,778)	Operating Revenue
31-3110-3222	Multi Res Unit Charge			-	-	-	-	-	-	Operating Revenue
31-3140-3222	Multi Res Unit Charge			-	-	-	-	-	-	Operating Revenue
31-3150-3222	Multi Res Unit Chg			-	-	-	-	-	-	Operating Revenue
31-3110-3225	Multi Res Meter Water			-	(138,692)	-	-	-	-	Operating Revenue
31-3140-3225	Muti Res Meter Water			-	(1,714)	-	-	-	-	Operating Revenue
31-3150-3225	Multi Res Metered			-	(3,614)	-	-	-	-	Operating Revenue
31-5030-3225	Multi Res Metered			(153,134)	(17,648)	-	(79,862)	(159,723)	(164,925)	Operating Revenue
31-3110-3230	Mixed Use Water Sales			-	(250,849)	-	-	-	-	Operating Revenue
31-3140-3230	Mixed Use Water Sales			-	(4,477)	-	-	-	-	Operating Revenue
31-3150-3230	Mixed Use Water Sales			-	(24,172)	-	-	-	-	Operating Revenue
31-5030-3230	Mixed Use Water Sales			(325,827)	(25,544)	-	(157,925)	(315,851)	(329,581)	Operating Revenue
31-3110-3235	Mixed Use Metered			-	(132,913)	-	-	-	-	Operating Revenue
31-3140-3235	Mixed Use Metered			-	(2,046)	-	-	-	-	Operating Revenue
31-3150-3235	Mixed Use Metered			-	(15,717)	-	-	-	-	Operating Revenue
31-5030-3235	Mixed Use Metered			(168,868)	(25,933)	-	(115,476)	(230,952)	(238,473)	Operating Revenue
31-5030-3300	Utility Billing Accrual			-	(270,277)	-	74,119	148,238	-	Operating Revenue
32-5030-3300	Utility Billing Accrual			-	197,880	-	14,840	29,680	-	Operating Revenue
33-5030-3300	Utility Billing Accrual			-	(3,028)	-	(3,683)	(7,367)	-	Operating Revenue
31-3140-3300	Utility Billing Accrual			-	17,301	-	-	-	-	Operating Revenue
31-3150-3300	Utility Billing Accrual			-	16,995	-	-	-	-	Operating Revenue
31-5030-3301	Consumption Revenue Accrual			-	55,517	-	-	-	-	Operating Revenue

Division	31	Water									
Department	5030	Base									
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line			
31-3100-3325	Turn On / Turn Off Charge	\$ -	\$ (9,425)	\$ -	\$ (4,210)	\$ (8,420)	\$ -	Operating Revenue			
31-5030-3325	Turn On / Turn Off Charge	(10,000)	-	(9,500)	-	-	(9,000)	Operating Revenue			
32-3100-3335	Connection Fees - Water	-	(55,161)	-	(13,544)	(27,088)	-	Operating Revenue			
32-5030-3335	Connection Fees - Water	(10,000)	-	(10,000)	(13,544)	(27,088)	(10,000)	Operating Revenue			
32-3100-3336	Connection Fees - Fire Serv	-	(22,589)	-	(1,296)	(2,592)	-	Operating Revenue			
32-5030-3336	Connection Fees - Fire Serv	(10,000)	-	(10,000)	(4,018)	(8,036)	(10,000)	Operating Revenue			
31-3100-3350	Winterization Water Fee	-	-	-	(750)	(1,500)	-	Operating Revenue			
31-5030-3350	Winterization Water Fee	(750)	-	-	-	-	-	Operating Revenue			
31-3100-3360	Hydrant Rental Revenue	-	-	-	-	-	-	Operating Revenue			
31-3100-3365	Time and Material Revenue	-	(8,379)	-	(50)	(100)	-	Operating Revenue			
31-5030-3365	Meter Install Fee	(28,000)	(34,740)	(15,000)	(36,307)	(72,614)	(30,000)	Operating Revenue			
31-5030-3911	Reallocation of Property Tax Revenue	-	-	-	-	-	(4,150,000)	Property Tax Revenue			
31-3110-7000	Internal Water Sales	(34,350)	(64,364)	-	(35,366)	(70,732)	-	Internal Revenue			
31-5030-7000	Internal Water Sales	-	-	(89,970)	-	-	(75,923)	Internal Revenue			
31-5030-4100	Accrued Payroll Expense	-	(74,948)	-	(8,606)	(17,212)	5,201	Salaries and Wages			
31-5030-4105	Wages - Capital Projects	-	(1,312)	-	-	-	-	Salaries and Wages			
31-5030-4110	Salaries & Wage - Regular Full	323,329	269,875	418,386	184,084	368,167	63,165	Salaries and Wages			
31-5030-4115	Salaries and Wages - Temp	400	-	-	620	1,240	-	Salaries and Wages			
31-5030-4120	Sick/Personal	-	15,056	-	12,025	24,051	-	Salaries and Wages			
31-5030-4123	Bereavement Pay	-	646	-	337	675	-	Salaries and Wages			
31-5030-4125	Vacation Time	-	22,254	-	13,678	27,356	-	Salaries and Wages			
31-5030-4127	Holiday Pay	-	14,833	-	11,789	23,578	-	Salaries and Wages			
31-5030-4130	Administrative Leave	-	3,060	-	6,606	13,211	-	Salaries and Wages			
31-5030-4135	Compensatory Time	-	3,363	-	4,001	8,002	-	Salaries and Wages			
31-5030-4140	Standby/Monitoring Pay	39,548	39,753	39,659	21,046	42,092	46,968	Salaries and Wages			
31-5030-4141	Duty Supervisor Pay	-	-	-	-	-	-	Salaries and Wages			
31-5030-4145	Overtime	12,000	4,083	54,000	1,074	2,148	29,617	Salaries and Wages			
31-5030-4185	Workers' Comp Leave	-	494	-	793	1,586	-	Salaries and Wages			
31-5030-4200	F.I.C.A.	28,709	27,210	39,171	18,677	37,354	11,089	Employee Benefits			
31-5030-4300	Accrued Benefit Expense	-	47	-	(1,745)	(3,491)	-	Employee Benefits			
31-5030-4305	Allocated Benefit	89,015	98,128	119,318	65,905	131,811	17,650	Employee Benefits			
31-5030-4345	Workers' Comp Insurance	23,635	20,408	37,052	14,564	29,128	11,945	Employee Benefits			
31-5030-4356	CalPERS	32,414	28,615	41,905	18,863	37,726	7,576	Employee Benefits			
31-5030-4368	Unemployment Insur. Exp Rating	1,470	1,002	1,273	-	-	234	Employee Benefits			
31-5030-4369	Employment Training Tax	38	27	36	-	-	10	Employee Benefits			
31-5030-4425	Attorney Fees	25,000	19,008	-	480	960	-	Outside Services/Contractual			
31-5030-4435	Software Licenses/Maintenance	350	235	2,150	1,944	3,888	-	Outside Services/Contractual			
31-5030-4465	Contractual Services	28,550	136,939	90,920	40,050	80,099	90,900	Outside Services/Contractual			
31-5030-4540	Telephone	-	-	3,000	2,538	5,075	7,200	Utilities			
31-5030-4610	Operating Supplies	19,000	17,241	19,000	3,549	7,098	12,000	Other Operating Expenses			
31-5030-4620	Uniforms	5,500	3,625	4,500	6,513	13,027	4,625	Other Operating Expenses			
31-5030-4621	Safety Gear	10,200	1,435	7,200	1,572	3,145	14,000	Other Operating Expenses			
31-5030-4630	Tools	5,000	3,908	7,500	-	-	5,000	Other Operating Expenses			
31-5030-4880	Memberships	17,700	15,880	18,700	16,936	33,872	19,650	Other Operating Expenses			
31-5030-4895	Miscellaneous	-	37	-	-	-	-	Other Operating Expenses			
31-5030-4980	Customer Information	-	4,416	-	-	-	-	Other Operating Expenses			
31-5030-4640	Equipment	-	1,441	12,200	3,301	6,601	8,800	Other Operating Expenses			
31-5030-4710	Repair & Maint. - Buildings	2,000	-	2,000	-	-	5,000	Other Operating Expenses			
31-5030-4816	Shipping	-	14	-	-	-	-	Other Operating Expenses			
31-5030-4820	Fees & Permits	24,000	24,624	35,590	27,726	55,453	4,320	Other Operating Expenses			
31-5030-4825	Taxes & Licenses	3,960	615	2,720	290	580	1,100	Other Operating Expenses			

Division Department		31 5030	Water Base								
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line			
31-5030-4830	Travel & Meetings	\$ 17,000	\$ 451	\$ 16,000	\$ 584	\$ 1,168	\$ 8,000	Other Operating Expenses			
31-5030-4835	Rents & Leases	-	-	-	-	-	-	Other Operating Expenses			
31-5030-4855	Education & Training	14,400	4,953	6,000	6,019	12,038	9,800	Other Operating Expenses			
31-5030-4870	Insurance	43,163	43,478	48,004	23,278	46,557	55,492	Insurance			
31-5030-4836	Rent of Event Center	3,850	2,550	4,000	830	1,661	4,000	Internal Expense			
31-5030-5060	Interest Expense	83,939	83,939	69,499	34,749	69,499	60,821	Debt Service			
31-5030-5600	Depreciation Expense	1,102,508	1,030,370	1,069,745	542,763	1,085,527	1,186,158	Depreciation			
31-5030-6020	Fleet Allocation	233,639	233,639	262,805	131,403	262,805	287,406	Allocation of Fleet			
31-5030-3435	Grant Revenue	-	(3,113)	-	-	-	-	Grant Revenue			
31-5030-3950	Miscellaneous Revenue	-	(40,636)	(38,000)	(27,203)	(54,405)	(71,835)	Other Non-Op Revenue			
31-5030-3438	CapContribution-Infrastructure	-	-	-	-	-	-	Capital Contribution			
31-5040-4358	Pension Expense	-	25,799	-	-	-	-	Other Non-Op Expenses			
31-5030-4625	Unusal Circumstance Tracking	-	139	-	-	-	-	Other Non-Op Expenses			
31-5030-4852	Miscellaneous Non-Operating	-	50,411	-	-	-	-	Other Non-Op Expenses			
31-5030-4890	Employee Relations	-	-	-	-	-	500	Other Operating Expenses			
Total		\$ (1,890,018)	\$ (2,323,325)	\$ (2,154,677)	\$ (1,142,676)	\$ (2,285,351)	\$ (6,981,694)				

Division	31	Water	2020	2021	2022	2023
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Fire Extinguisher Inspections - Water Facilities		\$ 100	\$ 300	\$ 300	\$ 800
	Backflow Gauge Calibrated		100	100	120	200
	Annual Service Air Compressor		600	500	1,600	1,600
	Traffic Control Training		750	900	-	-
	Respirator / Pulmonary Fit Test		1,400	1,750	2,250	2,250
	Forklift Training		1,500	1,600	1,500	1,500
	CPR / First Aid Training		1,600	1,600	1,600	1,600
	Handheld Radio Repairs		1,800	1,800	2,000	600
	Gas Monitor Sensors		-	-	1,600	1,600
	Safety & Hazmat Consultants		19,200	19,200	19,200	19,200
	Emergency Response Plan Consultant		-	-	30,000	-
	Cost of Service Study Implementation Support		25,000	-	-	30,000
	Federal Legislative Advocacy		-	-	30,000	30,000
	USA Dig Line Location Service		450	800	750	750
	Cylinder Hydro Test		-	-	-	800
	Total Contractual Services		\$ 52,500	\$ 28,550	\$ 90,920	\$ 90,900
4640	Equipment					
	Various Equipment		\$ -	\$ -	\$ -	\$ 3,000
	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	-	-	-
	Jack Hammer		-	-	-	1,800
	Snow blower		3,000	-	4,000	4,000
	Total Equipment		\$ 16,300	\$ -	\$ 12,200	\$ 8,800
4820	Fees & Permits					
	Lead Poisoning		\$ 350	\$ -	\$ 60	\$ -
	Annual Land Use Fee		1,500	-	280	-
	Large Water System Annual Fee		17,500	18,000	28,500	-
	Water Rights		5,050	6,000	6,000	3,600
	TRPA MOU Monitoring Fees		725	-	750	720
	Total Fees & Permits		\$ 25,125	\$ 24,000	\$ 35,590	\$ 4,320
4830	Travel & Meetings					
	Specialized / Individual training		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
	Lucity Annual Conference		3,000	3,000	3,000	5,000
	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		\$ 15,000	\$ 17,000	\$ 16,000	\$ 8,000

Division Department	31 5030	Water Base	2020 Budget	2021 Budget	2022 Budget	2023 Budget
4855	Education & Training					
		Specialized / Individual training	\$ 2,000	\$ 4,800	\$ 5,000	\$ 4,000
		Lucity Annual Conference and Training	1,600	1,600	-	4,800
		Certification Training	6,000	6,000	-	-
		Springbrook Conference	2,000	2,000	-	-
		Cross-Connection Class	-	-	1,000	1,000
		Total Education & Training	\$ 11,600	\$ 14,400	\$ 6,000	\$ 9,800
4880	Memberships					
		Tahoe Water Suppliers Association (TWSA)	\$ 15,800	\$ 15,500	\$ 16,000	\$ 16,000
		American Water Works Association (AWWA)	2,000	2,000	2,500	2,400
		USC Backflow Membership	200	200	200	250
		State Water Resource Control Board	-	-	-	1,000
		Total Memberships	\$ 18,000	\$ 17,700	\$ 18,700	\$ 19,650



YTD as of December 31, 2021

Recreation & Parks Enterprise

Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 665,595	\$ 769,018	\$ 946,985	\$ 647,114	\$ 1,294,228	\$ 1,102,388	43.4%	
Internal Revenue	80,697	51,938	72,200	36,414	72,828	81,267	56.5%	
Total Operating Revenue	\$ 746,292	\$ 820,956	\$ 1,019,185	\$ 683,528	\$ 1,367,056	\$ 1,183,655	44.2%	
Salaries and Wages	\$ (652,731)	\$ (614,462)	\$ (729,653)	\$ (370,650)	\$ (741,300)	\$ (946,674)	54.1%	
Employee Benefits	(317,668)	(288,235)	(372,544)	(166,299)	(332,599)	(476,313)	65.3%	
Outside Services/Contractual	(163,851)	(182,271)	(196,946)	(95,227)	(190,454)	(211,344)	16.0%	
Utilities	(68,166)	(59,387)	(66,971)	(38,658)	(77,317)	(89,137)	50.1%	
Other Operating Expenses	(128,505)	(131,253)	(185,399)	(96,584)	(193,168)	(225,335)	71.7%	
Insurance	(43,163)	(43,478)	(48,004)	(23,278)	(46,557)	(55,492)	27.6%	
Internal Expense	(51,765)	(61,863)	(82,770)	(36,793)	(73,585)	(76,727)	24.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	(514,952)	(506,468)	(525,180)	(256,823)	(513,647)	(595,746)	17.6%	
Total Operating Expense	\$ (1,940,800)	\$ (1,887,417)	\$ (2,207,468)	\$ (1,084,313)	\$ (2,168,626)	\$ (2,676,767)	41.8%	
Operating Contribution	\$ (1,194,508)	\$ (1,066,460)	\$ (1,188,283)	\$ (400,785)	\$ (801,570)	\$ (1,493,112)	40.0%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	(86,037)	(86,037)	(98,047)	(49,023)	(98,047)	(108,176)	25.7%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (1,280,545)	\$ (1,152,497)	\$ (1,286,330)	\$ (449,809)	\$ (899,617)	\$ (1,601,288)	38.9%	
Non-Operations								
Property Tax Revenue	\$ 580,000	\$ 580,000	\$ 931,000	\$ 465,500	\$ 931,000	\$ 1,550,000	167.2%	
Community Facilities District (CFD 94-1)	627,300	698,104	645,000	326,985	653,969	668,300	-4.3%	
Grant Revenue	125,000	667,549	671,414	400,515	801,030	636,462	-4.7%	
Interest	500	288	-	25	51	-	-100.0%	
Other Non-Op Revenue	-	20,281	-	-	-	-	-100.0%	
Capital Contribution	200,000	-	-	-	-	-	0.0%	
Other Non-Op Expenses	(6,500)	(104,144)	-	8,988	17,975	-	-100.0%	
Income(Loss)	\$ 245,755	\$ 709,581	\$ 961,084	\$ 752,204	\$ 1,504,407	\$ 1,253,474	76.6%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 245,755	\$ 709,581	\$ 961,084	\$ 752,204	\$ 1,504,407	\$ 1,253,474	76.6%	
Earnings Before Interest, Depreciation & Amortization	\$	1,216,049	\$	1,009,027	\$	2,018,054	\$	1,849,220

YTD as of December 31, 2021



Division	43		Recreation & Parks						
Department	4310		Regional Park						
Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS		
Operations									
Operating Revenue	\$ 260,700	\$ 460,238	\$ 477,350	\$ 294,743	\$ 589,486	\$ 434,500			-5.6%
Internal Revenue	30,000	30,000	30,000	15,000	30,000	30,000			0.0%
Total Operating Revenue	\$ 290,700	\$ 490,238	\$ 507,350	\$ 309,743	\$ 619,486	\$ 464,500			-5.3%
Salaries and Wages	\$ (208,671)	\$ (196,118)	\$ (335,358)	\$ (174,701)	\$ (349,402)	\$ (223,511)			14.0%
Employee Benefits	(103,505)	(98,498)	(170,877)	(76,047)	(152,095)	(109,678)			11.4%
Outside Services/Contractual	(18,025)	(46,008)	(19,160)	(8,534)	(17,068)	(20,900)			-54.6%
Utilities	(21,850)	(17,520)	(20,260)	(9,711)	(19,423)	(27,520)			57.1%
Other Operating Expenses	(34,000)	(39,183)	(31,100)	(24,074)	(48,149)	(50,900)			29.9%
Insurance	-	-	-	-	-	-			0.0%
Internal Expense	(36,545)	(34,488)	(48,000)	(21,181)	(42,363)	(44,423)			28.8%
Debt Service	-	-	-	-	-	-			0.0%
Depreciation	-	-	-	-	-	-			0.0%
Total Operating Expense	\$ (422,596)	\$ (431,815)	\$ (624,756)	\$ (314,250)	\$ (628,500)	\$ (476,932)			10.4%
Operating Contribution	\$ (131,896)	\$ 58,424	\$ (117,406)	\$ (4,507)	\$ (9,013)	\$ (12,432)			-121.3%
Allocation of Base	-	-	-	-	-	-			0.0%
Allocation of Fleet	-	-	-	-	-	-			0.0%
Allocation of General & Administrative	-	-	-	-	-	-			0.0%
Operating Income(Loss)	\$ (131,896)	\$ 58,424	\$ (117,406)	\$ (4,507)	\$ (9,013)	\$ (12,432)			-121.3%
Non-Operations									
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-			0.0%
Grant Revenue	125,000	667,549	671,414	400,515	801,030	225,837			-66.2%
Interest	-	-	-	-	-	-			0.0%
Other Non-Op Revenue	-	-	-	-	-	-			0.0%
Capital Contribution	200,000	-	-	-	-	-			0.0%
Other Non-Op Expenses	-	(78,460)	-	-	-	-			-100.0%
Income(Loss)	\$ 193,104	\$ 647,512	\$ 554,008	\$ 396,008	\$ 792,016	\$ 213,405			-67.0%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0%
Transfers	-	-	-	-	-	-			0.0%
Balance	\$ 193,104	\$ 647,512	\$ 554,008	\$ 396,008	\$ 792,016	\$ 213,405			-67.0%

Division Department		43 4310		Recreation & Parks Regional Park						
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line		
43-4310-3400	Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,000.00)	Operating Revenue		
43-4310-3421	Tennis Court Reservations	-	-	-	-	-	-	Operating Revenue		
43-4310-3425	Dumping Fee Regional Park	(45,000)	(45,000)	(45,000)	(45,000)	(90,000)	(45,000)	Operating Revenue		
43-4310-3429	Park per person mitigation fee	(83,000)	(181,145)	(180,000)	(101,242)	(202,484)	(150,000)	Operating Revenue		
43-4310-3430	Facility Rent	(25,700)	(15,944)	(17,250)	(7,143)	(14,286)	(32,500)	Operating Revenue		
43-4380-3430	Facility Rent	-	-	-	-	-	-	Operating Revenue		
43-4310-3440	Donations	-	(4,971)	-	-	-	-	Operating Revenue		
43-4310-3695	Miscellaneous	-	-	-	-	-	-	Operating Revenue		
43-4310-3710	Parking Revenue	(27,000)	(58,871)	(56,100)	(28,238)	(56,477)	(50,000)	Operating Revenue		
43-4310-3725	Concessionaire Commissions	(80,000)	(154,308)	(179,000)	(113,120)	(226,240)	(152,000)	Operating Revenue		
43-4310-7000	Internal Dumping Fee	(30,000)	(30,000)	(30,000)	(15,000)	(30,000)	(30,000)	Internal Revenue		
43-4310-4100	Accrued Payroll Expense	-	5,681	-	(8,380)	(16,761)	-	Salaries and Wages		
43-4310-4110	Salaries & Wage - Regular Full	184,871	159,073	300,638	112,416	224,832	187,811	Salaries and Wages		
43-4310-4115	Salaries & Wage - Temp	23,800	2,232	34,720	20,505	41,009	35,700	Salaries and Wages		
43-4310-4120	Sick/Personal	-	9,067	-	2,510	5,020	-	Salaries and Wages		
43-4310-4123	Bereavement Pay	-	-	-	13,033	26,066	-	Salaries and Wages		
43-4310-4125	Vacation Time	-	10,719	-	20,021	40,041	-	Salaries and Wages		
43-4310-4127	Holiday Pay	-	8,147	-	6,234	12,469	-	Salaries and Wages		
43-4310-4130	Administrative Leave	-	87	-	5,799	11,597	-	Salaries and Wages		
43-4310-4135	Compensatory Time	-	818	-	1,526	3,051	-	Salaries and Wages		
43-4310-4145	Overtime	-	295	-	1,039	2,078	-	Salaries and Wages		
43-4310-4200	F.I.C.A.	15,963	14,269	25,655	13,799	27,597	17,099	Employee Benefits		
43-4310-4300	Accrued Benefit Expense	-	1,108	-	(1,786)	(3,571)	-	Employee Benefits		
43-4310-4305	Allocated Benefit	50,897	50,752	85,738	38,651	77,302	52,479	Employee Benefits		
43-4310-4333	HRA Funding	-	-	-	-	-	-	Employee Benefits		
43-4310-4345	Workers' Comp Insurance	17,320	15,006	31,981	13,222	26,445	24,275	Employee Benefits		
43-4310-4356	CalPERS	17,870	16,329	26,670	11,858	23,716	15,336	Employee Benefits		
43-4310-4368	Unemployment Insur. Exp Rating	1,433	1,007	810	295	590	474	Employee Benefits		
43-4310-4369	Employment Training Tax	21	27	24	8	16	15	Employee Benefits		
43-4310-4465	Contractual Services	18,025	46,008	19,160	8,534	17,068	20,900	Outside Services/Contractual		
43-4310-4515	Electricity	7,350	6,146	6,400	3,231	6,461	8,520	Utilities		
43-4310-4530	T.T.S.A.	2,800	3,200	3,300	1,870	3,740	4,000	Utilities		
43-4310-4540	Telephone	-	227	-	-	-	-	Utilities		
43-4310-4545	Disposal	11,700	7,946	10,560	4,611	9,221	15,000	Utilities		
43-4310-4610	Operating Supplies	22,350	27,206	11,150	19,274	38,547	13,700	Other Operating Expenses		
43-4310-4640	Equipment	2,000	96	-	-	-	8,100	Other Operating Expenses		
43-4310-4710	Repair & Maint. - Buildings	2,500	-	1,500	-	-	14,800	Other Operating Expenses		
43-4310-4730	Repair & Maint. - Grounds	2,500	4,967	12,500	-	-	7,850	Other Operating Expenses		
43-4310-4815	Postage	-	-	-	-	-	100	Other Operating Expenses		
43-4310-4830	Travel & Meetings	-	710	-	111	222	5,000	Other Operating Expenses		
43-4310-4855	Education & Training	3,000	605	4,000	4,535	9,070	-	Other Operating Expenses		
43-4310-4875	Insurance Claims - PL & PD	-	5,000	-	-	-	-	Other Operating Expenses		
43-4310-4880	Memberships	1,650	600	1,950	155	310	1,350	Other Operating Expenses		
43-4310-4520	Water	8,775	31,322	45,000	18,151	36,302	37,625	Internal Expense		
43-4310-4525	Sewer	27,770	3,166	3,000	3,030	6,061	6,798	Internal Expense		
43-4310-3435	Grant Revenue	(125,000)	(667,549)	(671,414)	(400,515)	(801,030)	(225,837)	Grant Revenue		
43-4310-3438	CapContribution-Infrastructure	(200,000)	-	-	-	-	-	Capital Contribution		
43-4310-4852	Miscellaneous Non-Operating	-	78,460	-	-	-	-	Other Non-Op Expenses		
Total		\$ (193,104)	\$ (647,512)	\$ (554,008)	\$ (396,008)	\$ (792,016)	\$ (213,405)			

Division	43	Recreation & Parks	2020	2021	2022	2023
Department	4310	Regional Park	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Snow Removal		\$ 17,000	\$ 17,500	\$ 18,500	\$ 20,000
	Chemical Toilets		830	525	660	900
	Total Contractual Services		\$ 17,830	\$ 18,025	\$ 19,160	\$ 20,900
4610	Operating Supplies					
	Fertilizer, Seed, infield materials, irrigation parts		\$ 3,000	\$ 10,000	\$ -	\$ 5,700
	Toilet Paper, Garbage Bags, Mutt Mitts, Custodial Supplies		4,950	4,000	7,000	5,400
	Miscellaneous Hardware and Parts		900	6,750	4,150	2,600
	Printing & Parking Tickets		-	1,600	-	-
	Paint and Stain Supplies		750	-	-	-
	Total Operating Supplies		\$ 9,600	\$ 22,350	\$ 11,150	\$ 13,700
4710	Repair & Maint. - Buildings					
	Ramada Upkeep				\$	10,000
	Various					4,800
	Total Repair & Maint. - Buildings				\$	14,800

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Division	43		Recreation & Parks					
Department	4320		Recreation & Programming					
Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ 77	\$ 154	\$ 4,700	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ 77	\$ 154	\$ 4,700	0.0%	
Salaries and Wages	\$ -	\$ -	\$ (68,111)	\$ (19,464)	\$ (38,928)	\$ (118,133)	0.0%	
Employee Benefits	-	-	(37,361)	(8,185)	(16,370)	(64,829)	0.0%	
Outside Services/Contractual	-	-	-	-	-	(22,800)	0.0%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	-	-	(39,600)	(26,952)	(53,904)	(31,600)	0.0%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ -	\$ -	\$ (145,072)	\$ (54,601)	\$ (109,202)	\$ (237,362)	0.0%	
Operating Contribution	\$ -	\$ -	\$ (145,072)	\$ (54,524)	\$ (109,048)	\$ (232,662)	0.0%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ -	\$ -	\$ (145,072)	\$ (54,524)	\$ (109,048)	\$ (232,662)	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)	\$ (54,524)	\$ (109,048)	\$ (232,662)	0.0%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ -	\$ -	\$ (145,072)	\$ (54,524)	\$ (109,048)	\$ (232,662)	0.0%	

Division	43	Recreation & Parks						
Department	4320	Recreation & Programming						
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line
43-4320-3400	Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,700)	Operating Revenue
43-4320-3695	Miscellaneous	-	-	-	(77)	(154)	-	Operating Revenue
43-4320-4110	Salaries & Wage - Regular Full	-	-	68,111	15,546	31,091	118,133	Salaries and Wages
43-4320-4120	Sick/Personal	-	-	-	973	1,946	-	Salaries and Wages
43-4320-4125	Vacation Time	-	-	-	1,218	2,437	-	Salaries and Wages
43-4320-4127	Holiday Pay	-	-	-	482	963	-	Salaries and Wages
43-4320-4145	Overtime	-	-	-	1,246	2,492	-	Salaries and Wages
43-4320-4200	F.I.C.A.	-	-	5,211	1,489	2,978	9,037	Employee Benefits
43-4320-4305	Allocated Benefit	-	-	19,424	4,509	9,017	33,009	Employee Benefits
43-4320-4345	Workers' Comp Insurance	-	-	6,495	968	1,936	12,830	Employee Benefits
43-4320-4356	CalPERS	-	-	6,042	1,219	2,438	9,646	Employee Benefits
43-4320-4368	Unemployment Insur. Exp Rating	-	-	184	-	-	298	Employee Benefits
43-4320-4369	Employment Training Tax	-	-	5	-	-	8	Employee Benefits
43-4320-4435	Software Licenses/Maintenance	-	-	-	-	-	7,500	Outside Services/Contractual
43-4320-4465	Contractual Services	-	-	-	-	-	15,300	Outside Services/Contractual
43-4320-4610	Operating Supplies	-	-	9,600	7,045	14,091	19,800	Other Operating Expenses
43-4320-4640	Equipment	-	-	2,400	-	-	-	Other Operating Expenses
43-4320-4665	Cost of Sales - Food&Beverage	-	-	-	-	-	8,800	Other Operating Expenses
43-4320-4820	Fees & Permits	-	-	500	51	102	-	Other Operating Expenses
43-4320-4830	Travel & Meetings	-	-	4,000	-	-	-	Other Operating Expenses
43-4320-4855	Education & Training	-	-	5,000	2,950	5,900	-	Other Operating Expenses
43-4320-4900	Advertising	-	-	4,000	-	-	-	Other Operating Expenses
43-4320-4910	Printing & Publications	-	-	6,000	-	-	3,000	Other Operating Expenses
43-4320-4970	Community Outreach	-	-	8,100	16,906	33,811	-	Other Operating Expenses
Total		\$ -	\$ -	\$ 145,072	\$ 54,524	\$ 109,048	\$ 232,662	

Division	43	Recreation & Parks	2020	2021	2022	2023
Department	4320	Recreation & Programming	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4435	Software Licenses/Maintenance					
		Movie Nights			\$	7,500
		Total Software Licenses/Maintenance			\$	7,500
4465	Contractual Services					
		Movies in the Park			\$	3,600
		Class Instructors				11,700
		Total Contractual Services			\$	15,300
4610	Operating Supplies					
		Various Recreation Supplies			\$	15,000
		Toddler Time Play				4,000
		Program Kayak Use				800
		Total Operating Supplies			\$	19,800

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Division	43		Recreation & Parks						
Department	4330		Kings Beach Little League						
Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS		
Operations									
Operating Revenue	\$ -	\$ -	\$ -	\$ 1,950	\$ 3,900	\$ 2,000			0.0%
Internal Revenue	-	-	-	-	-	-			0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ 1,950	\$ 3,900	\$ 2,000			0.0%
Salaries and Wages	\$ (5,188)	\$ (5,070)	\$ (11,115)	\$ (5,677)	\$ (11,353)	\$ (20,671)			307.7%
Employee Benefits	(2,789)	(2,580)	(5,630)	(2,672)	(5,344)	(10,275)			298.2%
Outside Services/Contractual	-	-	-	-	-	-			0.0%
Utilities	-	-	-	-	-	-			0.0%
Other Operating Expenses	(500)	(19)	(1,000)	-	-	(500)			2493.4%
Insurance	-	-	-	-	-	-			0.0%
Internal Expense	(2,620)	(2,582)	(3,270)	(1,812)	(3,624)	(3,713)			43.8%
Debt Service	-	-	-	-	-	-			0.0%
Depreciation	-	-	-	-	-	-			0.0%
Total Operating Expense	\$ (11,098)	\$ (10,252)	\$ (21,015)	\$ (10,161)	\$ (20,321)	\$ (35,160)			243.0%
Operating Contribution	\$ (11,098)	\$ (10,252)	\$ (21,015)	\$ (8,211)	\$ (16,421)	\$ (33,160)			223.5%
Allocation of Base	-	-	-	-	-	-			0.0%
Allocation of Fleet	-	-	-	-	-	-			0.0%
Allocation of General & Administrative	-	-	-	-	-	-			0.0%
Operating Income(Loss)	\$ (11,098)	\$ (10,252)	\$ (21,015)	\$ (8,211)	\$ (16,421)	\$ (33,160)			223.5%
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)	\$ (11,098)	\$ (10,252)	\$ (21,015)	\$ (8,211)	\$ (16,421)	\$ (33,160)			223.5%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0%
Transfers	-	-	-	-	-	-			0.0%
Balance	\$ (11,098)	\$ (10,252)	\$ (21,015)	\$ (8,211)	\$ (16,421)	\$ (33,160)			223.5%

Division		43		Recreation & Parks						
Department		4330		Kings Beach Little League						
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line		
43-4330-3415	Maintenance Fee Revenue	\$ -	\$ -	\$ -	\$ (1,950)	\$ (3,900.00)	\$ (2,000.00)	Operating Revenue		
43-4330-4110	Salaries & Wage - Regular Full	5,188	4,178	9,875	4,409	8,818	17,731	Salaries and Wages		
43-4330-4100	Accrued Payroll Expense	-	24	-	(71)	(141)	2,940	Salaries and Wages		
43-4330-4115	Salaries & Wage - Temp	-	-	1,240	599	1,198	-	Salaries and Wages		
43-4330-4120	Sick/Personal	-	258	-	181	363	-	Salaries and Wages		
43-4330-4123	Bereavement Pay	-	-	-	35	70	-	Salaries and Wages		
43-4330-4125	Vacation Time	-	365	-	147	293	-	Salaries and Wages		
43-4330-4127	Holiday Pay	-	229	-	257	515	-	Salaries and Wages		
43-4330-4135	Compensatory Time	-	14	-	91	181	-	Salaries and Wages		
43-4330-4145	Overtime	-	3	-	28	56	-	Salaries and Wages		
43-4330-4200	F.I.C.A.	397	382	850	433	865	1,581	Employee Benefits		
43-4330-4300	Accrued Benefit Expense	-	2	-	(12)	(24)	-	Employee Benefits		
43-4330-4305	Allocated Benefit	1,428	1,312	2,816	1,339	2,678	4,955	Employee Benefits		
43-4330-4310	Medical Insurance	-	-	-	-	-	-	Employee Benefits		
43-4330-4345	Workers' Comp Insurance	431	411	1,060	527	1,055	2,245	Employee Benefits		
43-4330-4356	CalPERS	502	454	876	378	755	1,448	Employee Benefits		
43-4330-4368	Unemployment Insur. Exp Rating	31	19	27	7	14	45	Employee Benefits		
43-4330-4369	Employment Training Tax	1	0	1	0	0	1	Employee Benefits		
43-4330-4610	Operating Supplies	-	19	-	-	-	500	Other Operating Expenses		
43-4330-4710	Repair & Maint. - Buildings	500	-	1,000	-	-	-	Other Operating Expenses		
43-4330-4730	Repair & Maint. - Grounds	-	-	-	-	-	-	Other Operating Expenses		
43-4330-4520	Water	2,620	2,582	3,270	1,812	3,624	3,713	Internal Expense		
Total		\$ 11,098	\$ 10,252	\$ 21,015	\$ 8,211	\$ 16,421	\$ 33,160			

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Division	43	Recreation & Parks						
Department	4340	Elementary School Playgrd						
Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 17,500	75.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 17,500	75.0%	
Salaries and Wages	\$ (5,483)	\$ (5,318)	\$ (14,657)	\$ (7,585)	\$ (15,171)	\$ (20,066)	277.3%	
Employee Benefits	(2,948)	(2,708)	(7,573)	(3,541)	(7,082)	(9,943)	267.1%	
Outside Services/Contractual	-	-	-	-	-	-	0.0%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	-	(13)	(2,000)	-	-	(100)	657.0%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (8,432)	\$ (8,040)	\$ (24,229)	\$ (11,126)	\$ (22,253)	\$ (30,108)	274.5%	
Operating Contribution	\$ (8,432)	\$ 1,960	\$ (14,229)	\$ (11,126)	\$ (22,253)	\$ (12,608)	-743.2%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (8,432)	\$ 1,960	\$ (14,229)	\$ (11,126)	\$ (22,253)	\$ (12,608)	-743.2%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	20,000	-	-	-	-	-100.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (8,432)	\$ 21,960	\$ (14,229)	\$ (11,126)	\$ (22,253)	\$ (12,608)	-157.4%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (8,432)	\$ 21,960	\$ (14,229)	\$ (11,126)	\$ (22,253)	\$ (12,608)	-157.4%	

Division		43		Recreation & Parks				
Department		4340		Elementary School Playgrd				
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line
43-4340-3415	Maintenance Fees	\$ -	\$ (10,000)	\$ (10,000)	\$ -	\$ -	\$ (17,500.00)	Operating Revenue
43-4340-4110	Salaries & Wage - Regular Full	5,483	4,389	13,417	5,820	11,641	17,126	Salaries and Wages
43-4340-4100	Accrued Payroll Expense	-	25	-	(14)	(27)	2,940	Salaries and Wages
43-4340-4115	Salaries & Wage - Temp	-	-	1,240	600	1,200	-	Salaries and Wages
43-4340-4120	Sick/Personal	-	267	-	308	615	-	Salaries and Wages
43-4340-4123	Bereavement Pay	-	-	-	70	140	-	Salaries and Wages
43-4340-4125	Vacation Time	-	380	-	293	586	-	Salaries and Wages
43-4340-4127	Holiday Pay	-	240	-	353	706	-	Salaries and Wages
43-4340-4135	Compensatory Time	-	14	-	127	253	-	Salaries and Wages
43-4340-4145	Overtime	-	3	-	28	57	-	Salaries and Wages
43-4340-4200	F.I.C.A.	419	400	1,121	567	1,135	1,535	Employee Benefits
43-4340-4300	Accrued Benefit Expense	-	2	-	5	10	-	Employee Benefits
43-4340-4305	Allocated Benefit	1,510	1,376	3,826	1,720	3,440	4,785	Employee Benefits
43-4340-4345	Workers' Comp Insurance	455	432	1,398	703	1,405	2,179	Employee Benefits
43-4340-4356	CalPERS	530	477	1,190	538	1,077	1,398	Employee Benefits
43-4340-4368	Unemployment Insur. Exp Rating	33	20	36	7	14	43	Employee Benefits
43-4340-4369	Employment Training Tax	1	1	1	0	0	1	Employee Benefits
43-4340-4610	Operating Supplies	-	13	-	-	-	100	Other Operating Expenses
43-4340-4730	Repair & Maint. - Grounds	-	-	2,000	-	-	-	Other Operating Expenses
43-4340-3950	Miscellaneous Revenue	-	(20,000)	-	-	-	-	Other Non-Op Revenue
Total		\$ 8,432	\$ (21,960)	\$ 14,229	\$ 11,126	\$ 22,253	\$ 12,608	

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Division Department	43 4370	Recreation & Parks Placer County Parks	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS				
Income Statement													
Operations													
Operating Revenue	\$	104,400	\$	114,305	\$	117,720	\$	72,073	\$	144,146	\$	195,000	70.6%
Internal Revenue		-		-		-		-		-		-	0.0%
Total Operating Revenue	\$	104,400	\$	114,305	\$	117,720	\$	72,073	\$	144,146	\$	195,000	70.6%
Salaries and Wages	\$	(41,216)	\$	(40,668)	\$	(27,052)	\$	(13,834)	\$	(27,667)	\$	(92,532)	127.5%
Employee Benefits		(22,153)		(20,133)		(12,971)		(7,364)		(14,728)		(46,504)	131.0%
Outside Services/Contractual		-		(695)		(770)		(134)		(268)		(1,400)	101.4%
Utilities		(400)		(306)		(310)		(153)		(306)		(400)	30.7%
Other Operating Expenses		-		(382)		(1,950)		(11)		(22)		(600)	56.9%
Insurance		-		-		-		-		-		-	0.0%
Internal Expense		-		-		-		-		-		-	0.0%
Debt Service		-		-		-		-		-		-	0.0%
Depreciation		-		-		-		-		-		-	0.0%
Total Operating Expense	\$	(63,769)	\$	(62,184)	\$	(43,052)	\$	(21,496)	\$	(42,992)	\$	(141,435)	127.4%
Operating Contribution	\$	40,631	\$	52,121	\$	74,668	\$	50,577	\$	101,154	\$	53,565	2.8%
Allocation of Base		-		-		-		-		-		-	0.0%
Allocation of Fleet		-		-		-		-		-		-	0.0%
Allocation of General & Administrative		-		-		-		-		-		-	0.0%
Operating Income(Loss)	\$	40,631	\$	52,121	\$	74,668	\$	50,577	\$	101,154	\$	53,565	2.8%
Non-Operations													
Property Tax Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Community Facilities District (CFD 94-1)		-		-		-		-		-		-	0.0%
Grant Revenue		-		-		-		-		-		-	0.0%
Interest		-		-		-		-		-		-	0.0%
Other Non-Op Revenue		-		-		-		-		-		-	0.0%
Capital Contribution		-		-		-		-		-		-	0.0%
Other Non-Op Expenses		-		-		-		-		-		-	0.0%
Income(Loss)	\$	40,631	\$	52,121	\$	74,668	\$	50,577	\$	101,154	\$	53,565	2.8%
Additional Funding Sources													
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers		-		-		-		-		-		-	0.0%
Balance	\$	40,631	\$	52,121	\$	74,668	\$	50,577	\$	101,154	\$	53,565	2.8%

Division Department		43 4370		Recreation & Parks Placer County Parks				
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line
43-4370-3415	Maintenance Fee Revenue	\$ (104,400)	\$ (114,305)	\$ (117,720)	\$ (72,073)	\$ (144,146)	\$ (195,000)	Operating Revenue
43-4370-4110	Salaries & Wage - Regular Full	41,216	34,405	22,092	9,359	18,717	80,772	Salaries and Wages
43-4370-4100	Accrued Payroll Expense	-	189	-	(1,614)	(3,228)	11,760	Salaries and Wages
43-4370-4115	Salaries & Wage - Temp	-	-	4,960	2,439	4,878	-	Salaries and Wages
43-4370-4120	Sick/Personal	-	1,624	-	1,134	2,269	-	Salaries and Wages
43-4370-4123	Bereavement Pay	-	-	-	70	140	-	Salaries and Wages
43-4370-4125	Vacation Time	-	2,391	-	1,353	2,706	-	Salaries and Wages
43-4370-4127	Holiday Pay	-	1,827	-	484	968	-	Salaries and Wages
43-4370-4130	Administrative Leave	-	87	-	379	758	-	Salaries and Wages
43-4370-4135	Compensatory Time	-	112	-	105	211	-	Salaries and Wages
43-4370-4145	Overtime	-	34	-	124	248	-	Salaries and Wages
43-4370-4199	Salaries & Wages Transfer In	-	-	-	-	-	-	Salaries and Wages
43-4370-4200	F.I.C.A.	3,153	3,060	2,069	1,164	2,328	7,079	Employee Benefits
43-4370-4300	Accrued Benefit Expense	-	16	-	(360)	(720)	-	Employee Benefits
43-4370-4305	Allocated Benefit	11,347	10,524	6,300	4,397	8,794	22,570	Employee Benefits
43-4370-4345	Workers' Comp Insurance	3,421	2,817	2,580	1,168	2,336	10,050	Employee Benefits
43-4370-4356	CalPERS	3,984	3,562	1,960	965	1,931	6,596	Employee Benefits
43-4370-4368	Unemployment Insur. Exp Rating	244	150	60	29	58	204	Employee Benefits
43-4370-4369	Employment Training Tax	4	4	2	1	2	6	Employee Benefits
43-4370-4465	Contractual Services	-	695	770	134	268	1,400	Outside Services/Contractual
43-4370-4530	T.T.S.A.	400	306	310	153	306	400	Utilities
43-4370-4545	Disposal	-	-	-	-	-	-	Utilities
43-4370-4610	Operating Supplies	-	266	1,950	11	22	600	Other Operating Expenses
43-4370-4621	Safety Gear	-	-	-	-	-	-	Other Operating Expenses
43-4370-4710	Repair & Maint. - Buildings	-	117	-	-	-	-	Other Operating Expenses
Total		\$ (40,631)	\$ (52,121)	\$ (74,668)	\$ (50,577)	\$ (101,154)	\$ (53,565)	

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Division	43		Recreation & Parks						
Department	4600		Tahoe Vista Rec Area						
Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS		
Operations									
Operating Revenue	\$ 130,400	\$ 132,484	\$ 50,500	\$ 31,714	\$ 63,429	\$ 38,500			-70.9%
Internal Revenue	-	-	-	-	-	-			0.0%
Total Operating Revenue	\$ 130,400	\$ 132,484	\$ 50,500	\$ 31,714	\$ 63,429	\$ 38,500			-70.9%
Salaries and Wages	\$ (54,994)	\$ (81,868)	\$ (20,021)	\$ (9,559)	\$ (19,119)	\$ (64,173)			-21.6%
Employee Benefits	(20,725)	(35,772)	(10,980)	(4,170)	(8,340)	(31,552)			-11.8%
Outside Services/Contractual	-	-	-	(134)	(268)	-			0.0%
Utilities	(8,010)	(5,785)	(4,705)	(3,066)	(6,132)	(6,969)			20.5%
Other Operating Expenses	(2,600)	(8,113)	(3,750)	(867)	(1,733)	(5,800)			-28.5%
Insurance	-	-	-	-	-	-			0.0%
Internal Expense	(3,600)	(7,323)	(14,160)	(4,491)	(8,983)	(9,475)			29.4%
Debt Service	-	-	-	-	-	-			0.0%
Depreciation	-	-	-	-	-	-			0.0%
Total Operating Expense	\$ (89,929)	\$ (138,861)	\$ (53,616)	\$ (22,288)	\$ (44,575)	\$ (117,969)			-15.0%
Operating Contribution	\$ 40,471	\$ (6,377)	\$ (3,116)	\$ 9,427	\$ 18,854	\$ (79,469)			1146.2%
Allocation of Base	-	-	-	-	-	-			0.0%
Allocation of Fleet	-	-	-	-	-	-			0.0%
Allocation of General & Administrative	-	-	-	-	-	-			0.0%
Operating Income(Loss)	\$ 40,471	\$ (6,377)	\$ (3,116)	\$ 9,427	\$ 18,854	\$ (79,469)			1146.2%
Non-Operations									
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-			0.0%
Grant Revenue	-	-	-	-	-	345,000			0.0%
Interest	-	104	-	25	51	-			-100.0%
Other Non-Op Revenue	-	-	-	-	-	-			0.0%
Capital Contribution	-	-	-	-	-	-			0.0%
Other Non-Op Expenses	-	-	-	-	-	-			0.0%
Income(Loss)	\$ 40,471	\$ (6,273)	\$ (3,116)	\$ 9,452	\$ 18,904	\$ 265,531			-4332.9%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.0%
Transfers	-	-	-	-	-	-			0.0%
Balance	\$ 40,471	\$ (6,273)	\$ (3,116)	\$ 9,452	\$ 18,904	\$ 265,531			-4332.9%

Division Department		43 4600		Recreation & Parks Tahoe Vista Rec Area						
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line		
43-4600-3400	Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,000.00)	Operating Revenue		
43-4600-3429	Park per person mitigation fee	-	(14,269)	-	(1,516)	(3,031)	(10,000)	Operating Revenue		
43-4600-3430	Facility Rent	(1,000)	-	(1,500)	(54)	(108)	-	Operating Revenue		
43-4600-3435	Grant Revenue	-	-	-	-	-	(345,000)	Grant Revenue		
43-4600-3710	Parking Revenue	(14,900)	(14,717)	(12,000)	(8,249)	(16,497)	(6,500)	Operating Revenue		
43-4600-3725	Concessionaire Commissions	(10,000)	(48,753)	(10,000)	(21,896)	(43,793)	(20,000)	Operating Revenue		
43-4600-3735	Commercial Boat Launch Fee	(25,000)	-	(3,000)	-	-	-	Operating Revenue		
43-4600-3737	Boat Launch Fee-Annual Pass	(3,500)	(1,380)	(7,500)	-	-	-	Operating Revenue		
43-4390-3740	Boat Launch Fee	-	(24,555)	-	-	-	-	Operating Revenue		
43-4600-3740	Boat Launch Fee	(51,000)	-	(16,500)	-	-	-	Operating Revenue		
43-4600-3741	Boat AIS Inspection Fee	(25,000)	(28,811)	-	-	-	-	Operating Revenue		
43-4600-4110	Salaries & Wage - Regular Full	30,769	23,829	20,021	7,523	15,046	54,093	Salaries and Wages		
43-4600-4100	Accrued Payroll Expense	-	2,165	-	(5,037)	(10,073)	10,080	Salaries and Wages		
43-4600-4115	Salaries & Wage - Temp	24,225	51,300	-	3,279	6,559	-	Salaries and Wages		
43-4600-4120	Sick/Personal	-	1,546	-	1,184	2,368	-	Salaries and Wages		
43-4600-4123	Bereavement Pay	-	-	-	105	209	-	Salaries and Wages		
43-4600-4125	Vacation Time	-	1,679	-	1,509	3,018	-	Salaries and Wages		
43-4600-4127	Holiday Pay	-	1,148	-	408	816	-	Salaries and Wages		
43-4600-4130	Administrative Leave	-	-	-	442	885	-	Salaries and Wages		
43-4600-4135	Compensatory Time	-	121	-	118	236	-	Salaries and Wages		
43-4600-4145	Overtime	-	79	-	28	55	-	Salaries and Wages		
43-4600-4200	F.I.C.A.	4,207	6,006	1,532	1,094	2,188	4,909	Employee Benefits		
43-4600-4300	Accrued Benefit Expense	-	505	-	(1,025)	(2,050)	-	Employee Benefits		
43-4600-4305	Allocated Benefit	8,471	21,186	5,710	2,131	4,261	15,115	Employee Benefits		
43-4600-4345	Workers' Comp Insurance	4,565	4,078	1,909	1,021	2,043	6,970	Employee Benefits		
43-4600-4356	CalPERS	2,974	2,225	1,776	820	1,641	4,417	Employee Benefits		
43-4600-4368	Unemployment Insur. Exp Rating	503	1,724	54	125	250	137	Employee Benefits		
43-4600-4369	Employment Training Tax	5	48	-	3	7	4	Employee Benefits		
43-4600-4465	Contractual Services	-	-	-	134	268	-	Outside Services/Contractual		
43-4600-4515	Electricity	2,930	3,459	2,695	1,457	2,914	4,609	Utilities		
43-4600-4530	T.T.S.A.	1,300	1,256	1,260	628	1,256	1,400	Utilities		
43-4600-4540	Telephone	3,780	1,070	750	982	1,963	960	Utilities		
43-4600-4545	Disposal	-	-	-	-	-	-	Utilities		
43-4600-4610	Operating Supplies	1,000	3,108	2,250	867	1,733	1,100	Other Operating Expenses		
43-4600-4710	Repair & Maint. - Buildings	1,600	4,168	1,500	-	-	3,500	Other Operating Expenses		
43-4600-4820	Fees & Permits	-	837	-	-	-	600	Other Operating Expenses		
43-4600-4910	Printing & Publications	-	-	-	-	-	600	Other Operating Expenses		
43-4600-4520	Water	3,600	5,880	13,200	3,430	6,860	7,093	Internal Expense		
43-4600-4525	Sewer	-	1,443	960	1,062	2,123	2,382	Internal Expense		
43-4600-3940	Interest Revenue	-	(104)	-	(25)	(51)	-	Interest		
Total		\$ (40,471)	\$ 6,273	\$ 3,116	\$ (9,452)	\$ (18,904)	\$ (265,531)			

YTD as of December 31, 2021



Division Department	51 5100		Recreation & Parks Event Center Operations				2023 Budget	Change from Last Audited FS
	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected			
Income Statement								
Operations								
Operating Revenue	\$ 170,095	\$ 50,990	\$ 291,415	\$ 246,306	\$ 492,613	\$ 410,188	704.4%	
Internal Revenue	50,697	21,938	42,200	21,414	42,828	51,267	133.7%	
Total Operating Revenue	\$ 220,792	\$ 72,928	\$ 333,615	\$ 267,720	\$ 535,440	\$ 461,455	532.8%	
Salaries and Wages	\$ (272,092)	\$ (235,042)	\$ (242,155)	\$ (132,647)	\$ (265,294)	\$ (313,377)	33.3%	
Employee Benefits	(135,135)	(105,126)	(122,197)	(59,546)	(119,091)	(166,959)	58.8%	
Outside Services/Contractual	(29,826)	(19,568)	(37,016)	(16,425)	(32,850)	(26,244)	34.1%	
Utilities	(37,906)	(32,712)	(41,696)	(24,109)	(48,219)	(41,288)	26.2%	
Other Operating Expenses	(89,405)	(65,565)	(102,599)	(42,542)	(85,085)	(125,781)	91.8%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	(9,000)	(17,470)	(17,340)	(9,308)	(18,616)	(19,116)	9.4%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (573,364)	\$ (475,484)	\$ (563,003)	\$ (284,577)	\$ (569,155)	\$ (692,765)	45.7%	
Operating Contribution	\$ (352,572)	\$ (402,555)	\$ (229,388)	\$ (16,857)	\$ (33,715)	\$ (231,310)	-42.5%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (352,572)	\$ (402,555)	\$ (229,388)	\$ (16,857)	\$ (33,715)	\$ (231,310)	-42.5%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	65,625	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	281	-	-	-	-	-100.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (352,572)	\$ (402,274)	\$ (229,388)	\$ (16,857)	\$ (33,715)	\$ (165,685)	-58.8%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (352,572)	\$ (402,274)	\$ (229,388)	\$ (16,857)	\$ (33,715)	\$ (165,685)	-58.8%	

Division Department		51 5100		Recreation & Parks Event Center Operations								
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line				
51-5100-3515	Room Rent	\$ (198,607)	\$ (26,203)	\$ (310,905)	\$ (236,431)	\$ (472,862.46)	\$ (362,085)	Operating Revenue				
51-5100-3000	Room Rent	50,697	18,368	42,200	21,414	42,828	51,267	Operating Revenue				
51-5100-3400	Program Revenue	-	-	-	-	-	(8,600)	Operating Revenue				
51-5100-3503	Private Room Rent	-	(500)	-	-	-	-	Operating Revenue				
51-5100-3507	Forfeited Room Rent	-	(8,059)	-	(8,604)	(17,208)	-	Operating Revenue				
51-5100-3508	Room Rent Adjustment	-	(34,595)	-	-	-	-	Operating Revenue				
51-5100-3520	Catering Revenue	(12,000)	-	(17,800)	(22,685)	(45,370)	(74,500)	Operating Revenue				
51-5100-3525	Food&Beverage Revenue	(5,025)	-	(400)	-	-	(1,920)	Operating Revenue				
51-5100-3530	Linen Rent	(1,360)	-	(1,510)	-	-	(2,900)	Operating Revenue				
51-5100-3535	Kitchenware Rent	-	-	-	-	-	-	Operating Revenue				
51-5100-3540	A-V Rent	(2,000)	-	(900)	-	-	(1,850)	Operating Revenue				
51-5100-3555	Equipment Rent	(1,800)	-	(2,100)	-	-	(9,600)	Operating Revenue				
51-5100-7000	Internal Room Rent	(38,697)	(5,308)	(32,200)	(5,269)	(10,538)	(28,267)	Internal Revenue				
51-5100-7100	Internal Contribution of Room Rent	(12,000)	(16,630)	(10,000)	(16,145)	(32,290)	(23,000)	Internal Revenue				
51-5100-4100	Accrued Payroll Expense	-	2,820	-	(8,492)	(16,984)	12,600	Salaries and Wages				
51-5100-4110	Salaries & Wage - Regular Full	241,192	200,104	213,630	101,153	202,307	299,218	Salaries and Wages				
51-5100-4115	Salaries & Wage - Temp	29,500	3,103	27,125	18,326	36,652	-	Salaries and Wages				
51-5100-4120	Sick/Personal	-	6,947	-	5,979	11,959	-	Salaries and Wages				
51-5100-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages				
51-5100-4125	Vacation Time	-	9,931	-	7,634	15,267	-	Salaries and Wages				
51-5100-4127	Holiday Pay	-	9,991	-	5,516	11,033	-	Salaries and Wages				
51-5100-4130	Administrative Leave	-	1,679	-	1,961	3,922	-	Salaries and Wages				
51-5100-4135	Compensatory Time	-	155	-	89	178	-	Salaries and Wages				
51-5100-4145	Overtime	1,400	311	1,400	480	961	1,559	Salaries and Wages				
51-5100-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages				
51-5100-4200	F.I.C.A.	20,815	17,782	18,525	10,376	20,752	23,973	Employee Benefits				
51-5100-4300	Accrued Benefit Expense	-	376	-	(1,381)	(2,762)	-	Employee Benefits				
51-5100-4305	Allocated Benefit	66,402	60,825	60,924	35,920	71,841	83,609	Employee Benefits				
51-5100-4345	Workers' Comp Insurance	22,584	9,073	23,093	6,321	12,641	34,036	Employee Benefits				
51-5100-4356	CalPERS	23,450	16,076	19,075	7,975	15,950	24,560	Employee Benefits				
51-5100-4368	Unemployment Insur. Exp Rating	1,857	969	579	326	652	759	Employee Benefits				
51-5100-4369	Employment Training Tax	27	26	-	9	17	21	Employee Benefits				
51-5100-4435	Software Licenses/Maintenance	450	463	750	500	1,000	500	Outside Services/Contractual				
51-5100-4465	Contractual Services	29,376	19,105	36,266	15,925	31,850	25,744	Outside Services/Contractual				
51-5100-4510	Natural Gas	5,620	6,108	5,620	1,817	3,635	5,150	Utilities				
51-5100-4515	Electricity	13,100	13,400	13,600	11,502	23,004	22,098	Utilities				
51-5100-4530	T.T.S.A.	6,800	6,710	6,800	3,355	6,710	6,800	Utilities				
51-5100-4535	Cable	6,336	2,640	6,336	3,589	7,177	-	Utilities				
51-5100-4540	Telephone	900	1,835	3,300	281	561	1,200	Utilities				
51-5100-4545	Disposal	5,150	2,019	6,040	3,566	7,131	6,040	Utilities				
51-5100-4610	Operating Supplies	10,200	11,145	9,560	11,710	23,420	12,400	Other Operating Expenses				
51-5100-4620	Uniforms	2,000	1,009	2,000	1,732	3,463	1,156	Other Operating Expenses				
51-5100-4621	Safety Gear	-	438	-	-	-	-	Other Operating Expenses				
51-5100-4640	Equipment	10,000	6,073	9,500	193	387	16,600	Other Operating Expenses				
51-5100-4668	Cost of Sales - Vending Mach	-	-	-	-	-	-	Other Operating Expenses				
51-5100-4685	Cost of Sales - Alcohol	700	-	600	69	139	-	Other Operating Expenses				

Division		51		Recreation & Parks				
Department		5100		Event Center Operations				
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line
51-5100-4665	Cost of Sales - Food&Beverage	\$ 1,650	\$ 22	\$ 1,040	\$ 944	\$ 1,888.52	\$ 2,180	Other Operating Expenses
51-5100-4710	Repair & Maint. - Buildings	10,000	10,741	29,600	4,611	9,221	24,400	Other Operating Expenses
51-5100-4740	Repair & Maint. - Other	2,100	3,233	2,500	1,409	2,819	6,000	Other Operating Expenses
51-5100-4815	Postage	290	-	25	14	28	50	Other Operating Expenses
51-5100-4816	Shipping	-	-	-	-	-	-	Other Operating Expenses
51-5100-4820	Fees & Permits	-	717	535	25	50	550	Other Operating Expenses
51-5100-4830	Travel & Meetings	1,500	-	150	228	457	2,000	Other Operating Expenses
51-5100-4835	Rents & Leases	500	-	-	-	-	-	Other Operating Expenses
51-5100-4846	Credit Card Merchant Charges	-	6,396	18,000	5,166	10,332	12,000	Other Operating Expenses
51-5100-4852	Miscellaneous Non-Operating	-	471	-	-	-	-	Other Operating Expenses
51-5100-4855	Education & Training	3,500	590	1,800	930	1,860	1,000	Other Operating Expenses
51-5100-4880	Memberships	765	335	765	-	-	1,105	Other Operating Expenses
51-5100-4895	Miscellaneous	-	5	-	-	-	-	Other Operating Expenses
51-5100-4900	Advertising	46,200	24,391	26,524	15,510	31,020	46,340	Other Operating Expenses
51-5100-4910	Printing & Publications	-	-	-	-	-	-	Other Operating Expenses
51-5100-4520	Water	6,000	11,472	14,820	3,637	7,274	7,476	Internal Expense
51-5100-4525	Sewer	3,000	5,998	2,520	5,671	11,342	11,640	Internal Expense
51-5100-3950	Miscellaneous Revenue	-	(281)	-	-	-	-	Other Non-Op Revenue
51-5100-4625	Unusal Circumstance Tracking	-	-	-	-	-	-	Other Non-Op Expenses
51-5100-4862	Account Write Off	-	-	-	-	-	-	Other Non-Op Expenses
51-5100-3435	Grant Revenue	-	-	-	-	-	(65,625)	Grant Revenue
Total		\$ 352,572	\$ 402,274	\$ 229,388	\$ 16,857	\$ 33,715	\$ 165,685	

Division	51	Recreation & Parks	2020	2021	2022	2023			
Department	5100	Event Center Operations	Budget	Budget	Budget	Budget			
Additional Information for Selected Accounts									
4465	Contractual Services								
	Linen Services	\$	4,100	\$	2,050	\$	840	\$	2,400
	Carpet Cleaning		-		4,000		4,000		2,500
	Seasonal Lighting		-		-		5,000		1,500
	Charter		1,800		-		-		-
	Alarm Service		1,020		360		400		360
	Tank System Test		-		1,854		560		560
	Web Camera		1,200		-		1,194		1,194
	Rendering		600		700		600		600
	Pest Control		-		760		1,140		1,200
	Shredding		-		540		-		480
	Kitchen Appliance & Repairs		-		-		5,900		1,800
	Wallpaper Lakeview Suite/ Paint		-		-		-		-
	HVAC Maintenance		-		1,300		1,300		1,300
	Fire Extinguisher Service		-		312		312		350
	Fire Suppression/Hood Inspection		1,500		500		500		500
	Snow Removal		14,000		17,000		14,520		11,000
	Total Contractual Services	\$	24,220	\$	29,376	\$	36,266	\$	25,744
4640	Equipment								
	Ice Machine			\$	-	\$	-	\$	5,400
	Snow Blower				-		-		4,200
	Service ware				-		5,000		7,000
	Carpet Cleaning Machine				-		4,500		-
	Ceremony Chairs				5,000		-		-
	Table Skirts/Dispensers/Keegerator				5,000		-		-
	Total Equipment			\$	10,000	\$	9,500	\$	16,600
4900	Advertising								
	Web Maintenance and Advertising	\$	-	\$	19,500	\$	16,000	\$	-
	Trade Shows		1,500		-		-		-
	Advisory Working Group Recommendation		25,000		-		-		-
	Bridal Guides		5,000		5,500		2,500		21,140
	Google Marketing		-		10,000		8,024		-
	Video & Photo Collateral		-		10,000		-		6,000
	Destination Media Marketing		-		1,200		-		-
	Internet Presence/Social Media		6,000		-		-		19,200
	Total Advertising	\$	37,500	\$	46,200	\$	26,524	\$	46,340

YTD as of December 31, 2021



Division Department	43 4300	Recreation & Parks Parks Base	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS				
Income Statement													
Operations													
Operating Revenue	\$	-	\$	1,000	\$	-	\$	250	\$	500	\$	-	-100.0%
Internal Revenue		-		-		-		-		-		-	0.0%
Total Operating Revenue	\$	-	\$	1,000	\$	-	\$	250	\$	500	\$	-	-100.0%
Salaries and Wages	\$	(65,087)	\$	(50,377)	\$	(11,184)	\$	(7,182)	\$	(14,364)	\$	(94,211)	87.0%
Employee Benefits		(30,412)		(23,417)		(4,955)		(4,774)		(9,549)		(36,574)	56.2%
Outside Services/Contractual		(116,000)		(116,000)		(140,000)		(70,000)		(140,000)		(140,000)	20.7%
Utilities		-		(3,064)		-		(1,618)		(3,237)		(12,960)	323.0%
Other Operating Expenses		(2,000)		(17,977)		(3,400)		(2,137)		(4,275)		(10,053)	-44.1%
Insurance		(43,163)		(43,478)		(48,004)		(23,278)		(46,557)		(55,492)	27.6%
Internal Expense		-		-		-		-		-		-	0.0%
Debt Service		-		-		-		-		-		-	0.0%
Depreciation		(514,952)		(506,468)		(525,180)		(256,823)		(513,647)		(595,746)	17.6%
Total Operating Expense	\$	(771,613)	\$	(760,782)	\$	(732,723)	\$	(365,814)	\$	(731,628)	\$	(945,036)	24.2%
Operating Contribution	\$	(771,613)	\$	(759,782)	\$	(732,723)	\$	(365,564)	\$	(731,128)	\$	(945,036)	24.4%
Allocation of Base		-		-		-		-		-		-	0.0%
Allocation of Fleet		(86,037)		(86,037)		(98,047)		(49,023)		(98,047)		(108,176)	25.7%
Allocation of General & Administrative		-		-		-		-		-		-	0.0%
Operating Income(Loss)	\$	(857,650)	\$	(845,819)	\$	(830,770)	\$	(414,588)	\$	(829,175)	\$	(1,053,213)	24.5%
Non-Operations													
Property Tax Revenue	\$	580,000.00	\$	580,000.00	\$	931,000.00	\$	465,499.98	\$	930,999.96	\$	1,550,000.00	167.2%
Community Facilities District (CFD 94-1)		627,300		698,104		645,000		326,985		653,969		668,300	-4.3%
Grant Revenue		-		-		-		-		-		-	0.0%
Interest		500		185		-		-		-		-	-100.0%
Other Non-Op Revenue		-		-		-		-		-		-	0.0%
Capital Contribution		-		-		-		-		-		-	0.0%
Other Non-Op Expenses		(6,500)		(25,683)		-		8,988		17,975		-	-100.0%
Income(Loss)	\$	343,650	\$	406,787	\$	745,230	\$	386,885	\$	773,769	\$	1,165,087	186.4%
Additional Funding Sources													
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers		-		-		-		-		-		-	0.0%
Balance	\$	343,650	\$	406,787	\$	745,230	\$	386,885	\$	773,769	\$	1,165,087	186.4%

Division Department		43 4300		Recreation & Parks Parks Base						
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line		
43-4300-3930	Local Benefit Card Sales	\$ -	\$ (400)	\$ -	\$ (50)	\$ (100)	\$ -	Operating Revenue		
43-4300-3440	Donations	-	(600)	-	(200)	(400)	-	Operating Revenue		
43-4300-3695	Miscellaneous	-	-	-	-	-	-	Operating Revenue		
43-4300-4100	Accrued Payroll Expense	-	(1,706)	-	(2,139)	(4,279)	-	Salaries and Wages		
43-4300-4110	Salaries & Wage - Regular Full	63,887	45,302	9,984	1,761	3,523	73,241	Salaries and Wages		
43-4300-4115	Salaries & Wage - Temp	-	611	-	4,781	9,562	14,700	Salaries and Wages		
43-4300-4120	Sick/Personal	-	1,622	-	(54)	(108)	-	Salaries and Wages		
43-4300-4125	Vacation Time	-	2,216	-	2,423	4,846	-	Salaries and Wages		
43-4300-4127	Holiday Pay	-	2,009	-	-	-	-	Salaries and Wages		
43-4300-4130	Administrative Leave	-	173	-	58	115	-	Salaries and Wages		
43-4300-4135	Compensatory Time	-	115	-	318	636	-	Salaries and Wages		
43-4300-4145	Overtime	1,200	34	1,200	34	68	6,270	Salaries and Wages		
43-4300-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages		
43-4300-4200	F.I.C.A.	4,979	3,523	856	477	954	7,207	Employee Benefits		
43-4300-4300	Employee Benefits	-	(286)	-	(473)	(946)	-	Employee Benefits		
43-4300-4305	Allocated Benefit	17,589	13,037	2,847	3,495	6,991	20,465	Employee Benefits		
43-4300-4345	Workers' Comp Insurance	1,162	2,861	230	643	1,285	2,202	Employee Benefits		
43-4300-4356	CalPERS	6,291	4,100	992	548	1,096	6,493	Employee Benefits		
43-4300-4368	Unemployment Insur. Exp Rating	384	178	30	82	164	201	Employee Benefits		
43-4300-4369	Employment Training Tax	7	5	1	2	4	6	Employee Benefits		
43-4300-4465	Contractual Services	116,000	116,000	140,000	70,000	140,000	140,000	Outside Services/Contractual		
43-4300-4515	Electricity	-	-	-	-	-	-	Utilities		
43-4300-4530	T.T.S.A.	-	540	-	-	-	-	Utilities		
43-4300-4540	Telephone	-	1,511	-	265	530	1,800	Utilities		
43-4300-4545	Disposal	-	1,013	-	1,353	2,707	11,160	Utilities		
43-4300-4610	Operating Supplies	-	23	-	92	183	800	Other Operating Expenses		
43-4300-4620	Uniforms	2,000	2,767	3,400	1,311	2,621	3,153	Other Operating Expenses		
43-4300-4621	Safety Gear	-	585	-	715	1,430	-	Other Operating Expenses		
43-4300-4630	Tools	-	62	-	-	-	-	Other Operating Expenses		
43-4300-4640	Equipment	-	14,957	-	-	-	-	Other Operating Expenses		
43-4300-4830	Travel & Meetings	-	-	-	-	-	-	Other Operating Expenses		
43-4300-4855	Education & Training	-	615	-	90	180	5,000	Other Operating Expenses		
43-4300-4860	Cash Over/Short	-	(1,176)	-	(70)	(140)	-	Other Operating Expenses		
43-4300-4880	Memberships	-	145	-	-	-	600	Other Operating Expenses		
43-4300-4895	Miscellaneous	-	(1)	-	-	-	-	Other Operating Expenses		
43-4300-4910	Printing & Publications	-	-	-	-	-	-	Other Operating Expenses		
43-4300-4870	Insurance	43,163	43,478	48,004	23,278	46,557	55,492	Insurance		
43-4300-4525	Sewer	-	-	-	-	-	-	Internal Expense		
43-4300-4836	Rent of Event Center	-	-	-	-	-	-	Internal Expense		
43-4300-5600	Depreciation Expense	514,952	506,468	525,180	256,823	513,647	595,746	Depreciation		
43-4300-6020	Fleet Allocation	86,037	86,037	98,047	49,023	98,047	108,176	Allocation of Fleet		
43-4300-3911	Reallocation of Property Tax Revenue	(580,000)	(580,000)	(931,000)	(465,500)	(931,000)	(1,550,000)	Property Tax Revenue		
43-4300-3925	CFD 94-1 Revenue	(627,300)	(698,104)	(645,000)	(326,985)	(653,969)	(668,300)	Community Facilities District (CFD 94-1)		
43-4300-3920	Interest from County- CFD 94-1	(500)	(185)	-	-	-	-	Interest		
43-5040-4358	Pension Expense	-	18,780	-	-	-	-	Other Non-Op Expenses		
43-4300-4625	Unusal Circumstance Tracking	-	124	-	-	-	-	Other Non-Op Expenses		
43-4300-4850	Collection Charge	6,500	6,780	-	(8,988)	(17,975)	-	Other Non-Op Expenses		
43-4300-4890	Employee Relations	-	-	-	-	-	500	Other Operating Expenses		
Total		\$ (343,650)	\$ (406,787)	\$ (745,230)	\$ (386,885)	\$ (773,769)	\$ (1,165,087)			

YTD as of December 31, 2021



Division Department	14 2400		Fleet & Equipment Vehicle Shop			2023 Budget	Change from Last Audited FS
	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected		
Income Statement							
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (133,847)	\$ (91,235)	\$ (146,987)	\$ (72,751)	\$ (145,502)	\$ (147,723)	61.9%
Employee Benefits	(68,914)	(69,701)	(75,876)	(39,166)	(78,332)	(76,388)	9.6%
Outside Services/Contractual	(17,150)	(13,438)	(7,240)	(7,090)	(14,180)	(13,560)	0.9%
Utilities	-	-	-	-	-	(6,481)	0.0%
Other Operating Expenses	(152,900)	(118,749)	(161,300)	(71,469)	(142,937)	(252,220)	112.4%
Insurance	(44,607)	(44,743)	(49,365)	(23,939)	(47,877)	(57,303)	28.1%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	(152,658)	(130,010)	(200,508)	(67,716)	(135,431)	(147,654)	13.6%
Total Operating Expense	\$ (570,076)	\$ (467,875)	\$ (641,276)	\$ (282,130)	\$ (564,260)	\$ (701,330)	49.9%
Operating Contribution	\$ (570,076)	\$ (467,875)	\$ (641,276)	\$ (282,130)	\$ (564,260)	\$ (701,330)	49.9%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	570,076	570,076	641,276	320,638	641,276	701,330	23.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ 0	\$ 102,202	\$ 0	\$ 38,508	\$ 77,016	\$ -	-100.0%
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	-	(2,563)	-	-	-	-	-100.0%
Income(Loss)	\$ 0	\$ 99,638	\$ 0	\$ 38,508	\$ 77,016	\$ -	-100.0%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 0	\$ 99,638	\$ 0	\$ 38,508	\$ 77,016	\$ -	-100.0%

Division Department		14 2400		Fleet & Equipment Vehicle Shop						
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line		
14-2400-4110	Salaries & Wage - Regular Full	\$ 133,247	\$ 116,922	\$ 142,187	\$ 61,067	\$ 122,133.32	\$ 144,826.86	Salaries and Wages		
14-2400-4115	Salaries & Wage - Temp	-	-	-	59	118	-	Salaries and Wages		
14-2400-4100	Accrued Payroll Expense	-	(46,574)	-	(4,070)	(8,139)	-	Salaries and Wages		
14-2400-4120	Sick/Personal	-	2,283	-	3,580	7,160	-	Salaries and Wages		
14-2400-4123	Bereavement Pay	-	34	-	-	-	-	Salaries and Wages		
14-2400-4125	Vacation Time	-	9,543	-	7,086	14,172	-	Salaries and Wages		
14-2400-4127	Holiday Pay	-	6,130	-	3,845	7,690	-	Salaries and Wages		
14-2400-4130	Administrative Leave	-	856	-	831	1,661	-	Salaries and Wages		
14-2400-4135	Compensatory Time	-	300	-	115	230	-	Salaries and Wages		
14-2400-4141	Duty Supervisor Pay	-	-	-	-	-	-	Salaries and Wages		
14-2400-4145	Overtime	600	1,696	4,800	130	259	2,897	Salaries and Wages		
14-2400-4185	Workers' Comp Leave	-	46	-	109	218	-	Salaries and Wages		
14-2400-4200	F.I.C.A.	10,239	10,144	11,245	5,830	11,661	11,301	Employee Benefits		
14-2400-4300	Accrued Benefit Expense	-	71	-	(888)	(1,777)	-	Employee Benefits		
14-2400-4305	Allocated Benefit	36,684	36,608	40,550	20,711	41,423	40,468	Employee Benefits		
14-2400-4345	Workers' Comp Insurance	8,430	10,116	10,636	6,648	13,297	12,174	Employee Benefits		
14-2400-4356	CalPERS	12,938	12,380	13,039	6,865	13,729	12,063	Employee Benefits		
14-2400-4368	Unemployment Insur. Exp Rating	609	372	396	-	-	373	Employee Benefits		
14-2400-4369	Employment Training Tax	13	10	10	-	-	10	Employee Benefits		
14-2400-4435	Software Licenses/Maintenance	2,000	1,275	1,400	-	-	-	Outside Services/Contractual		
14-2400-4465	Contractual Services	15,150	12,163	5,840	7,090	14,180	13,560	Outside Services/Contractual		
14-2400-4610	Operating Supplies	55,300	42,963	60,500	13,013	26,026	78,700	Other Operating Expenses		
14-2400-4515	Electricity	-	-	-	-	-	6,481	Utilities		
14-2400-4611	Fuel	79,500	68,651	78,000	50,234	100,468	140,000	Other Operating Expenses		
14-2400-4620	Uniforms	-	501	-	364	727	420	Other Operating Expenses		
14-2400-4621	Safety Gear	-	-	-	-	-	-	Other Operating Expenses		
14-2400-4630	Tools	-	-	6,000	5,233	10,465	1,500	Other Operating Expenses		
14-2400-4640	Equipment	13,000	8,810	11,200	2,625	5,251	6,000	Other Operating Expenses		
14-2400-4740	Repair & Maint. - Other	1,500	-	1,500	-	-	1,500	Other Operating Expenses		
14-2400-4820	Fees & Permits	1,600	157	2,100	-	-	2,100	Other Operating Expenses		
14-2400-4825	Taxes & Licenses	-	-	-	-	-	-	Other Operating Expenses		
14-2400-4830	Travel & Meetings	1,000	100	1,000	-	-	1,000	Other Operating Expenses		
14-2400-4855	Education & Training	1,000	-	1,000	-	-	21,000	Other Operating Expenses		
14-2400-4870	Insurance	44,607	44,743	49,365	23,939	47,877	57,303	Insurance		
14-2400-5600	Depreciation Expense	152,658	130,010	200,508	67,716	135,431	147,654	Depreciation		
14-2400-6020	Fleet Allocation	(570,076)	(570,076)	(641,276)	(320,638)	(641,276)	(701,330)	Allocation of Fleet		
14-2400-3911	Reallocation of Property Tax Revenue	-	-	-	-	-	-	Property Tax Revenue		
14-2400-3945	Gain On Sale of Surplus Equip	-	-	-	-	-	-	Other Non-Op Revenue		
14-2400-4358	Pension Expense	-	2,563	-	-	-	-	Other Non-Op Expenses		
Total		\$ (0)	\$ (97,205)	\$ (0)	\$ (38,508)	\$ (77,016)	\$ 0			

Division	14	Fleet & Equipment	2020	2021	2022	2023			
Department	2400	Vehicle Shop	Budget	Budget	Budget	Budget			
Additional Information for Selected Accounts									
4465	Contractual Services								
	Car Wash Services	\$	1,440	\$	1,440	\$	950	\$	2,400
	Crane Inspection		-		550		400		400
	Waste Oil Collection / Disposal / BMP Management - Shop Drainage Area		1,200		300		400		500
	Haz Mat Vault Testing		-		2,000		1,200		1,200
	Seasonal Tire Swap		-		140		800		2,120
	Mechanical Repair Services / Towing / Radiator / Engines / Transmissions		7,200		-		-		-
	Aramark Uniform Service		600		720		240		240
	Annual Fuel Tank Inspection		1,000		1,000		850		900
	Fire Extinguisher		800		1,000		1,000		1,200
	Fuel Pump Repairs		-		-		-		1,000
	Mini Ex Boom Repair		-		8,000		-		-
	Lucity Outside Contractor		-		-		-		3,600
	Total Contractual Services		\$ 12,240		\$ 15,150		\$ 5,840		\$ 13,560
4610	Operating Supplies								
	Miscellaneous Hardware	\$	2,700	\$	2,700	\$	1,500	\$	3,000
	Miscellaneous Vehicle Parts		12,000		12,000		12,000		12,000
	Replacement Parts		6,000		8,600		11,200		4,000
	Vehicle Batteries		-		-		1,800		3,600
	Tires - Vehicles		19,000		23,500		21,000		40,000
	Motor Oil, Hydraulic Oil, etc.		7,000		3,700		4,000		8,600
	Vac Con Nozzles/Debris Hoses/Parts		-		-		9,000		7,500
	Hydro Flushing Nozzles		6,000		4,800		-		-
	Total Operating Supplies		\$ 52,700		\$ 55,300		\$ 60,500		\$ 78,700
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		-
	Vac Con Chains		-		-		-		3,500
	Back Hoe Chains		-		-		-		2,500
	Replacement of Damaged or Failed Equipment		-		2,000		2,000		-
	Total Equipment		\$ 7,400		\$ 13,000		\$ 11,200		\$ 6,000
4855	Education & Training								
	Specialized Training	\$	1,000	\$	1,000	\$	1,000	\$	1,000
	Commercial Driver Training		-		-		-		20,000
	Total Education & Training		\$ 1,000		\$ 1,000		\$ 1,000		\$ 21,000



YTD as of December 31, 2021

General & Administrative and Base

Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 41,000	\$ 32,410	\$ -	\$ 23,257	\$ 46,514	\$ 20,400	-37.1%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ 41,000	\$ 32,410	\$ -	\$ 23,257	\$ 46,514	\$ 20,400	-37.1%
Salaries and Wages	\$ (1,928,777)	\$ (1,802,219)	\$ (1,759,387)	\$ (850,171)	\$ (1,700,342)	\$ (2,121,751)	17.7%
Employee Benefits	(1,015,576)	(821,740)	(948,913)	(365,530)	(731,059)	(1,076,655)	31.0%
Outside Services/Contractual	(769,291)	(429,874)	(731,713)	(268,556)	(537,113)	(631,358)	46.9%
Utilities	(89,324)	(90,940)	(103,384)	(50,049)	(100,098)	(128,505)	41.3%
Other Operating Expenses	(318,935)	(284,285)	(348,499)	(174,914)	(349,828)	(452,866)	59.3%
Insurance	(43,163)	(45,716)	(48,004)	(27,123)	(54,245)	(65,540)	43.4%
Internal Expense	(52,497)	(30,733)	(49,800)	(27,223)	(54,446)	(57,711)	87.8%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	(26,771)	(743)	(6,863)	(5,798)	(11,597)	(25,464)	3328.7%
Total Operating Expense	\$ (4,244,334)	\$ (3,506,249)	\$ (3,996,563)	\$ (1,769,364)	\$ (3,538,728)	\$ (4,559,849)	30.0%
Operating Contribution	\$ (4,203,334)	\$ (3,473,839)	\$ (3,996,563)	\$ (1,746,107)	\$ (3,492,214)	\$ (4,539,449)	30.7%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (4,203,334)	\$ (3,473,839)	\$ (3,996,563)	\$ (1,746,107)	\$ (3,492,214)	\$ (4,539,449)	30.7%
Non-Operations							
Property Tax Revenue	\$ 4,116,800	\$ 4,484,700	\$ 3,721,000	\$ 1,860,500	\$ 3,721,000	\$ (385,000)	-108.6%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	135,000	121,441	-	-	-	-	-100.0%
Interest	100,800	40,558	50,000	(3,645)	(7,289)	24,000	-40.8%
Other Non-Op Revenue	-	1,977	-	1,980	3,960	-	-100.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	(206,400)	(151,095)	(95,000)	(47,500)	(95,000)	(98,000)	-35.1%
Income(Loss)	\$ (57,134)	\$ 1,023,743	\$ (320,563)	\$ 65,228	\$ 130,457	\$ (4,998,449)	-588.3%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (57,134)	\$ 1,023,743	\$ (320,563)	\$ 65,228	\$ 130,457	\$ (4,998,449)	-588.3%
Earnings Before Interest, Depreciation & Amortization	\$	1,024,485	\$	71,027	\$	142,053	\$ (4,972,985)

YTD as of December 31, 2021



Division	11	General & Administrative						
Department	1110	Board of Directors						
Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 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)	\$ (24,400)	\$ (24,000)	\$ (12,000)	\$ (24,000)	\$ (24,000)	-1.6%	
Employee Benefits	(142,722)	(141,270)	(149,984)	(75,431)	(150,863)	(155,547)	10.1%	
Outside Services/Contractual	(1,050)	(4,038)	(600)	-	-	(20,800)	415.1%	
Utilities	(3,864)	(2,949)	(3,864)	(1,724)	(3,447)	(3,864)	31.0%	
Other Operating Expenses	(16,600)	(5,476)	(10,000)	(4,736)	(9,473)	(26,600)	385.8%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	(30,097)	-	(20,200)	-	-	(17,017)	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (218,333)	\$ (178,132)	\$ (208,648)	\$ (93,891)	\$ (187,783)	\$ (247,828)	39.1%	
Operating Contribution	\$ (218,333)	\$ (178,132)	\$ (208,648)	\$ (93,891)	\$ (187,783)	\$ (247,828)	39.1%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (218,333)	\$ (178,132)	\$ (208,648)	\$ (93,891)	\$ (187,783)	\$ (247,828)	39.1%	
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)	\$ (218,333)	\$ (178,132)	\$ (208,648)	\$ (93,891)	\$ (187,783)	\$ (247,828)	39.1%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (218,333)	\$ (178,132)	\$ (208,648)	\$ (93,891)	\$ (187,783)	\$ (247,828)	39.1%	

Division Department		11 1110		General & Administrative Board of Directors								
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line				
11-1110-4110	Salaries & Wage - Regular Full	\$ 24,000	\$ 24,400	\$ 24,000	\$ 12,000	\$ 24,000	\$ 24,000	Salaries and Wages				
11-1110-4100	Accrued Payroll Expense	-	-	-	-	-	-	Salaries and Wages				
11-1110-4200	F.I.C.A.	1,836	1,867	1,836	918	1,836	1,836	Employee Benefits				
11-1110-4300	Accrued Benefit Expense	-	-	-	-	-	-	Employee Benefits				
11-1110-4305	Allocated Benefit	138,562	138,281	147,930	73,966	147,931	153,497	Employee Benefits				
11-1110-4345	Workers' Comp Insurance	151	146	151	80	160	151	Employee Benefits				
11-1110-4368	Unemployment Insur. Exp Rating	2,170	952	65	456	912	61	Employee Benefits				
11-1110-4369	Employment Training Tax	2	24	2	12	24	2	Employee Benefits				
11-1110-4465	Contractual Services	1,050	4,038	600	-	-	20,800	Outside Services/Contractual				
11-1110-4540	Telephone	3,864	2,949	3,864	1,724	3,447	3,864	Utilities				
11-1110-4610	Operating Supplies	-	-	-	412	823	2,400	Other Operating Expenses				
11-1110-4830	Travel & Meetings	9,675	-	10,000	3,517	7,034	18,200	Other Operating Expenses				
11-1110-4855	Education & Training	925	667	-	808	1,615	-	Other Operating Expenses				
11-1110-4870	Insurance	-	-	-	-	-	-	Insurance				
11-1110-4620	Uniforms	-	-	-	-	-	-	Other Operating Expenses				
11-1110-4900	Advertising	-	-	-	-	-	-	Other Operating Expenses				
11-1110-4985	Election Charges	6,000	4,809	-	-	-	6,000	Other Operating Expenses				
11-1110-4836	Rent of Event Center	30,097	-	20,200	-	-	17,017	Internal Expense				
Total		\$ 218,333	\$ 178,132	\$ 208,648	\$ 93,891	\$ 187,783	\$ 247,828					

Division	11	General & Administrative	2020	2021	2022	2023
Department	1110	Board of Directors	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Electronic Scanning Service		\$ -	\$ -	\$ -	\$ 10,000
	Retention System		-	-	-	10,200
	JCG Technologies		-	450	-	-
	Outside Service to prepare minutes		600	600	600	600
	Total Contractual Services		\$ 600	\$ 1,050	\$ 600	\$ 20,800
4830	Travel & Meetings					
	California Parks & Recreation Society		\$ -	\$ -	\$ -	\$ 5,000
	California Special District Association		\$ -	\$ -	\$ -	\$ 2,000
	Safety Day Conference		500	600	2,000	1,200
	Board of Supervisors' Reception		1,500	2,000	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	8,000
	Total Travel & Meetings		\$ 8,500	\$ 9,675	\$ 10,000	\$ 18,200
4836	Rent of Event Center					
	Monthly Board Meetings		\$ 12,000	\$ 13,280	\$ 8,000	\$ 8,000
	Special Meetings and Workshops		4,000	-	-	-
	Meeting Provisions		-	5,197	5,200	5,017
	Recreation & Parks Commission Meetings		4,400	9,960	6,000	3,000
	Board/District Open House/Mixer Placer County Board of Supervisors		750	1,660	1,000	1,000
	Total Rent of Event Center		\$ 21,150	\$ 30,097	\$ 20,200	\$ 17,017

Moved to Information Technology

YTD as of December 31, 2021



Division	11	General & Administrative						
Department	1130	Engineering						
Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	-100.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	-100.0%	
Salaries and Wages	\$ (592,619)	\$ (536,221)	\$ (443,051)	\$ (200,177)	\$ (400,354)	\$ (403,667)	-24.7%	
Employee Benefits	(268,068)	(218,559)	(205,369)	(70,859)	(141,718)	(158,563)	-27.5%	
Outside Services/Contractual	(35,500)	(37,388)	(40,000)	(9,440)	(18,880)	(31,000)	-17.1%	
Utilities	-	-	-	(74)	(148)	(480)	0.0%	
Other Operating Expenses	(15,570)	(4,908)	(16,700)	(6,198)	(12,396)	(22,147)	351.2%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (911,758)	\$ (797,076)	\$ (705,120)	\$ (286,748)	\$ (573,496)	\$ (615,857)	-22.7%	
Operating Contribution	\$ (911,758)	\$ (795,076)	\$ (705,120)	\$ (286,748)	\$ (573,496)	\$ (615,857)	-22.5%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (911,758)	\$ (795,076)	\$ (705,120)	\$ (286,748)	\$ (573,496)	\$ (615,857)	-22.5%	
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)	\$ (911,758)	\$ (795,076)	\$ (705,120)	\$ (286,748)	\$ (573,496)	\$ (615,857)	-22.5%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (911,758)	\$ (795,076)	\$ (705,120)	\$ (286,748)	\$ (573,496)	\$ (615,857)	-22.5%	

Division Department		11 1130		General & Administrative Engineering						
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line		
11-1130-3340	Inspection Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	Operating Revenue	
11-1130-3385	Engineering Fee - external	-	(2,000)	-	-	-	-	-	Operating Revenue	
11-1130-4110	Salaries & Wage - Regular Full	727,619	490,882	700,162	311,351	622,703	712,452		Salaries and Wages	
11-1130-4145	Overtime	-	44	-	-	-	5,700		Salaries and Wages	
11-1130-4105	Wages - Capital Projects	(135,000)	(103,140)	(257,111)	(170,788)	(341,576)	(314,485)		Salaries and Wages	
11-1130-4115	Salaries & Wage - Temp	-	-	-	-	-	-		Salaries and Wages	
11-1130-4100	Accrued Payroll Expense	-	11,646	-	(22,225)	(44,451)	-		Salaries and Wages	
11-1130-4120	Sick/Personal	-	56,931	-	19,459	38,918	-		Salaries and Wages	
11-1130-4123	Bereavement Pay	-	-	-	-	-	-		Salaries and Wages	
11-1130-4125	Vacation Time	-	46,180	-	32,355	64,709	-		Salaries and Wages	
11-1130-4127	Holiday Pay	-	24,618	-	18,118	36,237	-		Salaries and Wages	
11-1130-4130	Administrative Leave	-	7,984	-	12,118	24,235	-		Salaries and Wages	
11-1130-4135	Compensatory Time	-	1,075	-	(210)	(421)	-		Salaries and Wages	
11-1130-4141	Duty Supervisor Pay	-	-	-	-	-	-		Salaries and Wages	
11-1130-4185	Workers' Comp Leave	-	-	-	-	-	-		Salaries and Wages	
11-1130-4190	Paid Time Off	-	-	-	-	-	-		Salaries and Wages	
11-1130-4200	F.I.C.A.	55,663	41,564	53,562	26,257	52,514	54,939		Employee Benefits	
11-1130-4205	Benefits - Capital Projects	(64,800)	(46,418)	(116,681)	(76,853)	(153,706)	(161,520)		Employee Benefits	
11-1130-4300	Accrued Benefit Expense	-	1,712	-	(3,140)	(6,280)	-		Employee Benefits	
11-1130-4305	Allocated Benefit	200,320	172,724	199,677	98,142	196,284	199,078		Employee Benefits	
11-1130-4345	Workers' Comp Insurance	4,309	3,585	4,764	2,371	4,742	5,565		Employee Benefits	
11-1130-4356	CalPERS	70,334	43,740	62,111	23,809	47,618	58,642		Employee Benefits	
11-1130-4368	Unemployment Insur. Exp Rating	2,170	1,610	1,887	266	532	1,813		Employee Benefits	
11-1130-4369	Employment Training Tax	73	42	50	7	14	48		Employee Benefits	
11-1130-4420	Engineering - Outside	20,000	8,988	9,000	3,440	6,880	16,000		Outside Services/Contractual	
11-1130-4435	Software Licenses/Maintenance	-	4,100	-	-	-	-		Outside Services/Contractual	
11-1130-4465	Contractual Services	15,500	24,300	31,000	6,000	12,000	15,000		Outside Services/Contractual	
11-1130-4540	Telephone	-	-	-	74	148	480		Utilities	
11-1130-4610	Operating Supplies	500	1,984	2,400	518	1,037	1,200		Other Operating Expenses	
11-1130-4620	Uniforms	1,000	552	1,300	765	1,529	1,997		Other Operating Expenses	
11-1130-4621	Safety Gear	-	-	1,000	51	103	500		Other Operating Expenses	
11-1130-4630	Tools	-	-	-	-	-	-		Other Operating Expenses	
11-1130-4640	Equipment	-	-	-	520	1,039	1,000		Other Operating Expenses	
11-1130-4815	Postage	-	-	-	-	-	-		Other Operating Expenses	
11-1130-4816	Shipping	-	17	-	-	-	-		Other Operating Expenses	
11-1130-4820	Fees & Permits	120	-	600	51	102	600		Other Operating Expenses	
11-1130-4825	Taxes & Licenses	-	-	-	-	-	-		Other Operating Expenses	
11-1130-4830	Travel & Meetings	10,200	-	5,200	-	-	8,500		Other Operating Expenses	
11-1130-4835	Rents & Leases	750	1,235	-	-	-	-		Other Operating Expenses	
11-1130-4855	Education & Training	3,000	618	6,200	4,292	8,585	4,700		Other Operating Expenses	
11-1130-4880	Memberships	-	502	-	-	-	3,150		Other Operating Expenses	
11-1130-4890	Employee Relations	-	-	-	-	-	500		Other Operating Expenses	
11-1130-4910	Printing & Publications	-	-	-	-	-	-		Other Operating Expenses	
Total		\$ 911,758	\$ 795,076	\$ 705,120	\$ 286,748	\$ 573,496	\$ 615,857			

Division	11	General & Administrative	2020	2021	2022	2023	
Department	1130	Engineering	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4420	Outside Engineering Fees						
	GIS Water Implementation and Sewer Updates		\$ 30,000	\$ 20,000	\$ -	\$ -	Moved to Information Technology
	Hydraulic Model & GIS		-	-	-	16,000	
	Surveyor Services		-	-	9,000	-	
	Total Outside Engineering Fees		\$ 30,000	\$ 20,000	\$ 9,000	\$ 16,000	
4435	Software Licenses/Maintenance						
	AutoCAD Annual Maintenance		\$ 1,300	\$ -	\$ -	\$ -	
	Geographic Interface System (GIS) Software		7,300	-	-	-	
	Geographic Interface System (GIS) Equipment		900	-	-	-	
	Total Software Licenses/Maintenance		\$ 9,500	\$ -	\$ -	\$ -	Moved to Information Technology
4465	Contractual Services						
	On-Call Surveying Services		\$ 12,000	\$ 12,000	\$ 16,000	\$ -	
	Annual Water Audit Service		-	3,500	15,000	15,000	
	Total Contractual Services		\$ 12,000	\$ 15,500	\$ 31,000	\$ 15,000	
4830	Travel & Meetings						
	Conferences		\$ 9,200	\$ 9,000	\$ -	\$ -	
	Various Meetings and Travel Expense for Training		1,800	1,200	5,200	8,500	
	Total Travel & Meetings		\$ 11,000	\$ 10,200	\$ 5,200	\$ 8,500	
4855	Education & Training						
	Contract Compliance Webinars		\$ 900	\$ -	\$ -	\$ -	
	GIS Training		2,600	-	-	-	
	Various Seminars and Training		-	3,000	6,200	4,700	
	Total Education & Training		\$ 3,500	\$ 3,000	\$ 6,200	\$ 4,700	

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Division Department	11 1200		General & Administrative Accounting				2023 Budget	Change from Last Audited FS
	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected			
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (444,107)	\$ (444,955)	\$ (484,751)	\$ (249,502)	\$ (499,005)	\$ (571,289)	28.4%	
Employee Benefits	(203,588)	(186,443)	(220,996)	(99,677)	(199,354)	(254,275)	36.4%	
Outside Services/Contractual	(79,730)	(77,863)	(105,456)	(46,976)	(93,951)	(63,000)	-19.1%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	(76,200)	(74,996)	(121,740)	(59,491)	(118,981)	(142,332)	89.8%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (803,625)	\$ (784,257)	\$ (932,943)	\$ (455,646)	\$ (911,291)	\$ (1,030,895)	31.4%	
Operating Contribution	\$ (803,625)	\$ (784,257)	\$ (932,943)	\$ (455,646)	\$ (911,291)	\$ (1,030,895)	31.4%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (803,625)	\$ (784,257)	\$ (932,943)	\$ (455,646)	\$ (911,291)	\$ (1,030,895)	31.4%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	(4,477)	-	-	-	-	-100.0%	
Income(Loss)	\$ (803,625)	\$ (788,734)	\$ (932,943)	\$ (455,646)	\$ (911,291)	\$ (1,030,895)	30.7%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (803,625)	\$ (788,734)	\$ (932,943)	\$ (455,646)	\$ (911,291)	\$ (1,030,895)	30.7%	

Division Department		11 1200		General & Administrative Accounting							
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line			
11-1200-4110	Salaries & Wage - Regular Full	\$ 442,107	\$ 373,679	\$ 478,751	\$ 212,971	\$ 425,943	\$ 566,755	Salaries and Wages			
11-1200-4115	Salaries & Wage - Temp	-	-	-	213	427	-	Salaries and Wages			
11-1200-4100	Accrued Payroll Expense	-	(741)	-	(12,252)	(24,504)	-	Salaries and Wages			
11-1200-4120	Sick/Personal	-	21,733	-	11,429	22,858	-	Salaries and Wages			
11-1200-4123	Bereavement Pay	-	-	-	1,246	2,491	-	Salaries and Wages			
11-1200-4125	Vacation Time	-	25,223	-	17,028	34,056	-	Salaries and Wages			
11-1200-4127	Holiday Pay	-	19,292	-	11,100	22,200	-	Salaries and Wages			
11-1200-4130	Administrative Leave	-	399	-	2,785	5,570	-	Salaries and Wages			
11-1200-4135	Compensatory Time	-	3,105	-	1,409	2,818	-	Salaries and Wages			
11-1200-4145	Overtime	2,000	2,266	6,000	3,573	7,146	4,534	Salaries and Wages			
11-1200-4190	Paid Time Off	-	-	-	-	-	-	Salaries and Wages			
11-1200-4200	F.I.C.A.	33,974	33,915	37,083	18,365	36,729	43,704	Employee Benefits			
11-1200-4300	Accrued Benefit Expense	-	(85)	-	(1,784)	(3,567)	-	Employee Benefits			
11-1200-4305	Allocated Benefit	121,716	115,148	136,533	63,485	126,970	158,366	Employee Benefits			
11-1200-4333	HRA Funding	-	-	-	-	-	-	Employee Benefits			
11-1200-4345	Workers' Comp Insurance	2,296	2,256	3,036	1,492	2,984	4,076	Employee Benefits			
11-1200-4356	CalPERS	42,929	32,997	43,002	17,846	35,692	46,649	Employee Benefits			
11-1200-4368	Unemployment Insur. Exp Rating	2,629	2,156	1,306	266	532	1,442	Employee Benefits			
11-1200-4369	Employment Training Tax	44	56	34	7	14	38	Employee Benefits			
11-1200-4415	Accounting Fees	50,750	48,100	51,250	35,450	70,900	46,700	Outside Services/Contractual			
11-1200-4435	Software Licenses/Maintenance	4,380	7,012	34,106	725	1,449	-	Outside Services/Contractual			
11-1200-4465	Contractual Services	24,600	22,751	20,100	10,801	21,602	16,300	Outside Services/Contractual			
11-1200-4610	Operating Supplies	600	894	4,700	3,253	6,506	5,800	Other Operating Expenses			
11-1200-4620	Uniforms	1,800	763	2,100	414	828	1,892	Other Operating Expenses			
11-1200-4640	Equipment	600	532	600	123	245	600	Other Operating Expenses			
11-1200-4815	Postage	28,200	27,288	33,600	14,200	28,399	29,400	Other Operating Expenses			
11-1200-4835	Rents & Leases	1,100	1,028	1,040	539	1,077	1,080	Other Operating Expenses			
11-1200-4845	Bank Fees & Charges	10,800	(0)	9,600	4,106	8,212	9,600	Other Operating Expenses			
11-1200-4846	Credit Card Merchant Charges	20,000	17,699	54,000	33,913	67,826	76,800	Other Operating Expenses			
11-1200-4855	Education & Training	13,100	5,393	16,100	2,088	4,176	15,930	Other Operating Expenses			
11-1200-4880	Memberships	-	128	-	422	844	730	Other Operating Expenses			
11-1200-4890	Employee Relations	-	-	-	-	-	500	Other Operating Expenses			
11-1200-4895	Miscellaneous	-	13,325	-	-	-	-	Other Operating Expenses			
11-1200-5065	Late Penalties	-	7,946	-	435	869	-	Other Operating Expenses			
11-1200-5060	Interest Expense	-	-	-	-	-	-	Debt Service			
11-1200-4625	Unusual Circumstance Tracking	-	4,477	-	-	-	-	Other Non-Op Expenses			
Total		\$ 803,625	\$ 788,734	\$ 932,943	\$ 455,646	\$ 911,291	\$ 1,030,895				

Division	11	General & Administrative	2020	2021	2022	2023
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	\$ 45,000
	GASB 68 Report Fee		-	-	-	700
	CalPERS Calculation Consultant		750	750	1,250	1,000
	Total Outside Accounting Fees		\$ 49,500	\$ 50,750	\$ 51,250	\$ 46,700
4435	Software Licenses/Maintenance					
	Check Payment Scanning Software		\$ -	\$ 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		\$ 1,700	\$ 4,380	\$ 34,106	\$ -
						Moved to Information Technology
4465	Contractual Services					
	Utility Billing Statement Processing		\$ 10,200	\$ 10,200	\$ 8,400	\$ 9,000
	Software Process Optimization		10,000	10,000	5,000	2,500
	Intern Program		-	-	2,500	-
	Answering Service		4,400	4,400	4,200	4,800
	Total Contractual Services		\$ 24,600	\$ 24,600	\$ 20,100	\$ 16,300
4640	Equipment					
	Ergonomic Office Furniture		\$ 5,000	\$ -	\$ -	\$ -
	Desktop Scanners		3,200	200	200	200
	Receipt Printer		200	200	200	200
	Credit Card Printer		200	200	200	200
	Total Equipment		\$ 8,600	\$ 600	\$ 600	\$ 600
4815	Postage					
	Utility Billing - Statement Mailing Fees		\$ 21,600	\$ 21,600	\$ 30,000	\$ 24,000
	Metered Postage Fees		6,600	6,600	3,600	5,400
	Total Postage		\$ 28,200	\$ 28,200	\$ 33,600	\$ 29,400
4855	Education & Training					
	Document Management Software Training		\$ 4,000	\$ 4,000	\$ 4,000	\$ 1,000
	Customer Service Training		9,100	9,100	9,100	9,100
	Certified Payroll Professional Training & Certification		-	-	3,000	2,730
	Microsoft Certification		-	-	-	600
	Government Finance Officers Association		-	-	-	2,500
	Accounting Software - Training (General & Ongoing Training)		10,000	-	-	-
	Total Education & Training		\$ 23,100	\$ 13,100	\$ 16,100	\$ 15,930

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Division	11	General & Administrative							
Department	1500	Public Information Office							
Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS		
Operations									
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
Internal Revenue	-	-	-	-	-	-	0.0%		
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (112,555)	0.0%		
Employee Benefits	-	-	-	-	-	(50,347)	0.0%		
Outside Services/Contractual	-	-	-	-	-	(68,212)	0.0%		
Utilities	-	-	-	-	-	-	0.0%		
Other Operating Expenses	-	-	-	-	-	(93,514)	0.0%		
Insurance	-	-	-	-	-	-	0.0%		
Internal Expense	-	-	-	-	-	-	0.0%		
Debt Service	-	-	-	-	-	-	0.0%		
Depreciation	-	-	-	-	-	-	0.0%		
Total Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (324,629)	0.0%		
Operating Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (324,629)	0.0%		
Allocation of Base	-	-	-	-	-	-	0.0%		
Allocation of Fleet	-	-	-	-	-	-	0.0%		
Allocation of General & Administrative	-	-	-	-	-	-	0.0%		
Operating Income(Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (324,629)	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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (324,629)	0.0%		
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
Transfers	-	-	-	-	-	-	0.0%		
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (324,629)	0.0%		

Division	11	General & Administrative Public Information Office							
Department	1500								
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line	
11-1500-4110	Salaries & Wage - Regular Full	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,555	Salaries and Wages	
11-1500-4200	F.I.C.A.	-	-	-	-	-	8,610	Employee Benefits	
11-1500-4305	Allocated Benefit	-	-	-	-	-	31,451	Employee Benefits	
11-1500-4345	Workers' Comp Insurance	-	-	-	-	-	803	Employee Benefits	
11-1500-4356	CalPERS	-	-	-	-	-	9,191	Employee Benefits	
11-1500-4368	Unemployment Insur. Exp Rating	-	-	-	-	-	284	Employee Benefits	
11-1500-4369	Employment Training Tax	-	-	-	-	-	7	Employee Benefits	
11-1500-4435	Software Licenses/Maintenance	-	-	-	-	-	8,572	Outside Services/Contractual	
11-1500-4465	Contractual Services	-	-	-	-	-	59,640	Outside Services/Contractual	
11-1500-4620	Uniforms	-	-	-	-	-	315	Other Operating Expenses	
11-1500-4640	Equipment	-	-	-	-	-	-	Other Operating Expenses	
11-1500-4830	Travel & Meetings	-	-	-	-	-	2,500	Other Operating Expenses	
11-1500-4855	Education & Training	-	-	-	-	-	500	Other Operating Expenses	
11-1500-4880	Memberships	-	-	-	-	-	15,025	Other Operating Expenses	
11-1500-4900	Advertising	-	-	-	-	-	15,674	Other Operating Expenses	
11-1500-4910	Printing & Publications	-	-	-	-	-	22,000	Other Operating Expenses	
11-1500-4970	Community Outreach	-	-	-	-	-	17,500	Other Operating Expenses	
11-1500-4980	Customer Information	-	-	-	-	-	20,000	Other Operating Expenses	
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,629		

Division	11	General & Administrative	2020	2021	2022	2023
Department	1500	Public Information Office	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4435	Software Licenses/Maintenance					
	Email Marketing Software				\$	898
	Social Media Platform					5,988
	Subscription Services					1,686
	Total Software Licenses/Maintenance				\$	8,572 Moved from Administration
4465	Contractual Services					
	Graphic Design - Annual Report & Website				\$	25,000
	Website Updates/Upgrades/Maintenance					32,140
	Brochures & Map Distribution					2,000
	Translation Services					500
	Total Contractual Services				\$	59,640 Moved from Administration
4830	Travel & Meetings					
	California Association of Public Information Officers (CAPIO) Conference				\$	2,500
	Total Travel & Meetings				\$	2,500 Moved from Administration
4880	Memberships					
	California Special District Association (CSDA)				\$	8,000 Moved from Administration
	California Parks & Recreation Society					150
	North Tahoe Business Association					300 Moved from Administration
	California Association of Public Information Officers (CAPIO)					225 Moved from Administration
	Public Relation Society of America					350 Moved from Administration
	California Tahoe Alliance					6,000 Moved from Administration
	Total Memberships				\$	15,025
4900	Advertising					
	Broadcast Media				\$	3,324
	Print Media					1,350
	Social Media					5,000
	Other Advertising (PSA's, Newspaper, etc.)					6,000
	Total Advertising				\$	15,674 Moved from Administration
4910	Printing & Publications					
	Direct Mail Flyers				\$	5,000
	Signage					6,000
	Recreation & Parks Materials					6,000
	District Informational Materials					5,000
	Total Advertising				\$	22,000
4970	Community Outreach					
	Recreation & Parks Events Promotion				\$	10,000
	Community Sponsorships & Events					7,500 Moved from Administration
	Total Community Outreach				\$	17,500
4980	Customer Information					
	Reports & News Mailing Costs				\$	20,000
	Total Customer Information				\$	20,000 Moved from Administration

YTD as of December 31, 2021



Division	11		General & Administrative					
Department	5040		Administrative					
Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 41,000	\$ 30,410	\$ -	\$ 23,257	\$ 46,514	\$ 20,400	-32.9%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 41,000	\$ 30,410	\$ -	\$ 23,257	\$ 46,514	\$ 20,400	-32.9%	
Salaries and Wages	\$ (804,674)	\$ (742,668)	\$ (763,668)	\$ (365,756)	\$ (731,512)	\$ (713,705)	-3.9%	
Employee Benefits	(367,405)	(315,759)	(350,849)	(174,573)	(349,146)	(319,246)	1.1%	
Outside Services/Contractual	(273,786)	(102,629)	(286,536)	(91,177)	(182,354)	(132,700)	29.3%	
Utilities	-	(2,214)	(2,400)	(1,642)	(3,284)	-	-100.0%	
Other Operating Expenses	(134,975)	(126,267)	(98,969)	(59,862)	(119,723)	(31,006)	-75.4%	
Insurance	(43,163)	(43,478)	(48,004)	(23,278)	(46,557)	(55,492)	27.6%	
Internal Expense	(12,000)	(16,630)	(10,000)	(19,318)	(38,637)	(23,000)	38.3%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	(26,771)	(743)	(6,863)	(5,798)	(11,597)	(25,464)	3328.7%	
Total Operating Expense	\$ (1,662,774)	\$ (1,350,387)	\$ (1,567,289)	\$ (741,405)	\$ (1,482,810)	\$ (1,300,613)	-3.7%	
Operating Contribution	\$ (1,621,774)	\$ (1,319,977)	\$ (1,567,289)	\$ (718,148)	\$ (1,436,296)	\$ (1,280,213)	-3.0%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (1,621,774)	\$ (1,319,977)	\$ (1,567,289)	\$ (718,148)	\$ (1,436,296)	\$ (1,280,213)	-3.0%	
Non-Operations								
Property Tax Revenue	\$ 4,116,800.00	\$ 4,484,699.97	\$ 3,721,000.00	\$ 1,860,499.98	\$ 3,720,999.96	\$ (385,000.00)	-108.6%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	135,000	121,441	-	-	-	-	-100.0%	
Interest	100,800	40,558	50,000	(3,645)	(7,289)	24,000	-40.8%	
Other Non-Op Revenue	-	1,977	-	1,980	3,960	-	-100.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	(206,400)	(146,618)	(95,000)	(47,500)	(95,000)	(98,000)	-33.2%	
Income(Loss)	\$ 2,524,426	\$ 3,182,082	\$ 2,108,711	\$ 1,093,188	\$ 2,186,375	\$ (1,739,213)	-154.7%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 2,524,426	\$ 3,182,082	\$ 2,108,711	\$ 1,093,188	\$ 2,186,375	\$ (1,739,213)	-154.7%	

Division Department		11 5040		General & Administrative Administrative						
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line		
11-5040-3300	Utility Billing Accrual	\$ -	\$ (3,286)	\$ -	\$ (1,052)	\$ (2,103)	\$ -	Operating Revenue		
11-5040-3310	Penalties and Interest	(23,000)	-	-	(21,567)	(43,135)	(20,400)	Operating Revenue		
11-5040-3346	Ord 100 Certificate	(3,000)	(6,925)	-	-	-	-	Operating Revenue		
11-5040-3380	Administrative Fee - external	(15,000)	(19,425)	-	(550)	(1,100)	-	Operating Revenue		
11-5040-3750	Discount Earned	-	(774)	-	(88)	(176)	-	Operating Revenue		
11-5040-4110	Salaries & Wage - Regular Full	804,674	627,651	763,668	343,276	686,552	713,705	Salaries and Wages		
11-5040-4100	Accrued Payroll Expense	-	8,010	-	(23,395)	(46,790)	-	Salaries and Wages		
11-5040-4115	Salaries & Wage - Temp	-	-	-	-	-	-	Salaries and Wages		
11-5040-4120	Sick/Personal	-	17,780	-	2,657	5,314	-	Salaries and Wages		
11-5040-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages		
11-5040-4125	Vacation Time	-	46,352	-	11,702	23,403	-	Salaries and Wages		
11-5040-4127	Holiday Pay	-	30,504	-	18,958	37,916	-	Salaries and Wages		
11-5040-4130	Administrative Leave	-	12,371	-	12,558	25,117	-	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.	61,558	46,872	58,421	22,575	45,150	54,598	Employee Benefits		
11-5040-4300	Benefits	-	1,067	-	(2,962)	(5,925)	-	Employee Benefits		
11-5040-4305	Allocated Benefit	221,534	211,189	217,788	114,989	229,978	199,428	Employee Benefits		
11-5040-4345	Workers' Comp Insurance	4,160	3,990	4,784	4,113	8,226	5,092	Employee Benefits		
11-5040-4356	CalPERS	77,782	51,199	67,745	35,858	71,717	58,279	Employee Benefits		
11-5040-4360	Admin Fee - IRS 125 Plan	-	-	-	-	-	-	Employee Benefits		
11-5040-4368	Unemployment Insur. Exp Rating	2,291	1,404	2,058	-	-	1,801	Employee Benefits		
11-5040-4369	Employment Training Tax	80	37	54	-	-	47	Employee Benefits		
11-5040-4415	Accounting Fees	-	-	-	5,000	10,000	-	Outside Services/Contractual		
11-5040-4425	Attorney Fees	160,000	72,044	145,600	53,747	107,494	109,300	Outside Services/Contractual		
11-5040-4435	Software Licenses/Maintenance	11,486	(11,208)	20,136	11,342	22,683	-	Outside Services/Contractual		
11-5040-4465	Contractual Services	102,300	41,792	120,800	21,088	42,177	23,400	Outside Services/Contractual		
11-5040-4540	Telephone	-	2,214	2,400	1,642	3,284	-	Utilities		
11-5040-4610	Operating Supplies	24,000	9,051	10,000	3,340	6,680	2,600	Other Operating Expenses		
11-5040-4620	Uniforms	1,500	629	1,200	544	1,088	1,261	Other Operating Expenses		
11-5040-4621	Safety Gear	800	141	-	-	-	-	Other Operating Expenses		
11-5040-4640	Equipment	-	1,893	5,000	2,346	4,691	1,000	Other Operating Expenses		
11-5040-4710	Repair & Maint. - Buildings	-	-	-	-	-	-	Other Operating Expenses		
11-5040-4750	Discounts Taken	-	-	-	-	-	-	Other Operating Expenses		
11-5040-4815	Postage	-	109	-	91	182	-	Other Operating Expenses		
11-5040-4816	Shipping	2,400	1,022	2,400	263	525	600	Other Operating Expenses		
11-5040-4820	Fees & Permits	8,400	6,914	-	5,615	11,231	1,600	Other Operating Expenses		
11-5040-4825	Taxes & Licenses	-	-	-	-	-	-	Other Operating Expenses		
11-5040-4830	Travel & Meetings	20,300	1,599	4,150	1,199	2,399	7,800	Other Operating Expenses		
11-5040-4835	Rents & Leases	10,100	10,064	10,064	6,452	12,904	-	Other Operating Expenses		
11-5040-4845	Bank Fees & Charges	-	8,574	-	-	-	-	Other Operating Expenses		
11-5040-4846	Credit Card Merchant Charges	9,000	36,955	-	-	-	-	Other Operating Expenses		
11-5040-4855	Education & Training	2,000	16,369	4,695	1,634	3,268	6,460	Other Operating Expenses		
11-5040-4860	Cash Over/Short	-	(0)	-	-	-	-	Other Operating Expenses		
11-5040-4880	Memberships	13,885	14,964	15,870	16,134	32,268	6,185	Other Operating Expenses		
11-5040-4895	Miscellaneous	-	6,124	-	-	-	-	Other Operating Expenses		
11-5040-4900	Advertising	14,290	8,791	14,790	4,902	9,804	-	Other Operating Expenses		
11-5040-4910	Printing & Publications	-	2,265	3,000	3,389	6,779	3,000	Other Operating Expenses		
11-5040-4970	Community Outreach	10,300	221	9,800	1,346	2,693	-	Other Operating Expenses		
11-5040-4980	Customer Information	18,000	583	18,000	12,606	25,212	-	Other Operating Expenses		
11-5040-5065	Late Penalties	-	-	-	-	-	-	Other Operating Expenses		

Account Number	Description	2021		2022			2023	IS Line
		Budget	Actual	Budget	Actual	Projected	Budget	
11-5040-4870	Insurance	\$ 43,163	\$ 43,478	\$ 48,004	\$ 23,278	\$ 46,557	\$ 55,492	Insurance
11-5040-4836	Rent of Event Center	-	-	-	3,173	6,347	-	Internal Expense
11-5040-4896	Contribution of Meeting Rooms	12,000	16,630	10,000	16,145	32,290	23,000	Internal Expense
11-5040-5600	Depreciation Expense	26,771	743	6,863	5,798	11,597	25,464	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	(4,681,800)	(4,699,239)	(4,800,000)	(2,400,000)	(4,800,000)	(5,000,000)	Property Tax Revenue
11-5040-3911	Reallocation of Property Tax Revenue	1,330,000	1,330,000	1,869,000	934,500	1,869,000	6,250,000	Property Tax Revenue
11-5040-3913	Property Tax Rev - RDA	(765,000)	(1,115,461)	(790,000)	(395,000)	(790,000)	(865,000)	Property Tax Revenue
11-5040-3435	Grant Revenue	(135,000)	(121,441)	-	-	-	-	Grant Revenue
11-5040-3920	Property Tax Rev - Interest	(4,800)	(1,297)	-	-	-	-	Interest
11-5040-3940	Interest Revenue	(96,000)	(39,262)	(50,000)	3,645	7,289	(24,000)	Interest
11-5040-3395	Miscellaneous Revenue	-	(1,977)	-	(1,980)	(3,960)	-	Other Non-Op Revenue
11-5040-4358	Pension Expense -	-	52,015	-	-	-	-	Other Non-Op Expenses
11-5040-4625	Unusal Circumstance Tracking	-	2,117	-	-	-	-	Other Non-Op Expenses
11-5040-4626	Relief Credit Program	120,000	16,847	-	-	-	-	Other Non-Op Expenses
11-5040-4850	Property Tax Direct Charges	86,400	84,796	95,000	47,500	95,000	98,000	Other Non-Op Expenses
11-5040-4852	Miscellaneous Non-Operating	-	(9,158)	-	-	-	-	Other Non-Op Expenses
11-5040-4890	Employee Relations	-	-	-	-	-	500	Other Operating Expenses
Total		\$ (2,524,426)	\$ (3,182,082)	\$ (2,108,711)	\$ (1,093,188)	\$ (2,186,375)	\$ 1,739,213	

Division	11	General & Administrative	2020	2021	2022	2023	
Department	5040	Administrative	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4425	Attorney Fees						
	District Legal Counsel		\$ 100,000	\$ 110,000	\$ 81,600	\$ 94,800	
	Labor Attorney - Counsel		52,000	50,000	24,000	14,500	
	Labor Attorney - COU and MOU Negotiations		-	-	40,000	-	
	Total Attorney Fees		\$ 152,000	\$ 160,000	\$ 145,600	\$ 109,300	
4435	Software Licenses/Maintenance						
	Email Marketing Software		\$ -	\$ -	\$ 1,000	\$ -	Moved to Public Information Office
	Online Bidding Software		-	-	5,000	-	Moved to Information Technology
	Various Software		-	-	1,150	-	Moved to Information Technology
	Social Media Platform		4,800	4,800	4,800	-	Moved to Public Information Office
	Subscription Services		886	1,686	1,686	-	Moved to Public Information Office
	Performance Evaluation Software		3,500	5,000	6,500	-	Moved to Information Technology
	Total Software Licenses/Maintenance		\$ 9,186	\$ 11,486	\$ 20,136	\$ -	
4465	Contractual Services						
	Professional Services: Photography, Graphic Design, Signage		\$ 1,500	\$ -	\$ -	\$ -	
	Graphic Design - Annual Report & Website		22,000	33,500	36,000	-	Moved to Public Information Office
	Website Updates/Upgrades/Maintenance		7,140	7,500	22,400	-	Moved to Public Information Office
	Website Domain Names, Hosting, Forwarding		1,230	-	-	-	Moved to Public Information Office
	Parks Map Update (GPS Trail Info)		-	3,500	-	-	Moved to Public Information Office
	Document Shredding Service		1,500	1,500	1,500	1,200	
	California Tahoe Alliance		-	6,000	-	-	Moved to Public Information Office
	North Tahoe Business Association Streetlight Banner Installs		450	-	-	-	
	Certified Folder		540	400	-	-	
	Brochures & Map Distribution		-	-	1,000	-	Moved to Public Information Office
	Bill Redesign		7,500	-	-	-	
	Translation Services		1,500	2,400	2,400	-	Moved to Public Information Office
	Video Production		5,000	2,500	2,500	-	
	Human Resources Support		-	45,000	-	-	
	Ordinance & Policy Update		40,000	-	-	-	
	Class & Compensation Study		10,000	-	-	-	
	Sierra Advocacy		-	-	-	7,200	
	State Legislative Advocacy		-	-	15,000	15,000	
	5-Year Strategic Plan Consultant		-	-	40,000	-	
	Total Contractual Services		\$ 98,360	\$ 102,300	\$ 120,800	\$ 23,400	

Division	11	General & Administrative	2020	2021	2022	2023	
Department	5040	Administrative	Budget	Budget	Budget	Budget	
4830	Travel & Meetings						
	California Association of Public Information Officers (CAPIO) Conference		\$ 2,100	\$ 1,500	\$ -	\$ -	Moved to Public Information Office
	Executive Team Training & Conference		\$ -	\$ -	\$ -	\$ 7,800	
	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		-	-	-	-	
	HR Workshops Conferences Meetings		-	-	-	-	
	Employee Mileage Reimbursement		1,200	-	-	-	
	Public Information Officer Training		500	-	-	-	
	California Special Districts Association General Manager Conferences		1,600	1,600	-	-	
	Kings Beach State Recreation Area Parking Passes		1,200	1,200	1,650	-	
	Grant Writing Education		-	-	-	-	
	Total Travel & Meetings		\$ 26,100	\$ 20,300	\$ 4,150	\$ 7,800	
4835	Rents & Leases						
	Printers/Copiers Lease & Maintenance Agreement		\$ 10,100	\$ 10,100	\$ 10,064	\$ -	Moved to Information Technology
	Total Rents & Leases		\$ 10,100	\$ 10,100	\$ 10,064	\$ -	
4855	Education & Training						
	California Association of Public Information Officers (CAPIO) Conference		\$ 200	\$ 1,000	\$ 500	\$ -	
	HR Workshops		500	500	1,195	-	
	Executive Team Training		-	-	2,500	6,460	
	Professional Development and Training (PIO)		-	-	500	-	
	Grant Writing Education		500	500	-	-	
	Total Education & Training		\$ 1,200	\$ 2,000	\$ 4,695	\$ 6,460	
4880	Memberships						
	California Special District Association (CSDA)		\$ 7,500	\$ 8,000	\$ 8,650	\$ -	Moved to Public Information Office
	North Tahoe Business Association		300	-	300	-	Moved to Public Information Office
	California Association of Public Information Officers (CAPIO)		225	225	225	-	Moved to Public Information Office
	Society for Human Resources		185	-	185	200	
	Public Relation Society of America		-	-	350	-	Moved to Public Information Office
	California Tahoe Alliance		-	-	6,000	-	Moved to Public Information Office
	Tahoe Truckee Community Foundation		-	-	-	5,500	
	California Parks & Recreation Society		-	-	-	150	
	Government Finance Officers Association		160	160	160	160	
	International Institute of Municipal Clerks		-	-	-	175	
	Mountain Housing Council		-	5,500	-	-	
	Total Memberships		\$ 8,370	\$ 13,885	\$ 15,870	\$ 6,185	
4900	Advertising						
	Sponsorship		\$ -	\$ -	\$ 500	\$ -	
	Advertising (KTKE Contract)		2,640	2,640	2,640	-	Moved to Public Information Office
	Advertising (Print Media)		3,600	3,000	3,000	-	Moved to Public Information Office
	Advertising (Social Media)		7,200	2,400	2,400	-	Moved to Public Information Office
	Advertising Summer/Winter Guide		3,500	-	-	-	
	Other Advertising (PSA's, Newspaper, etc.)		-	6,250	6,250	-	Moved to Public Information Office
	Total Advertising		\$ 16,940	\$ 14,290	\$ 14,790	\$ -	

Division	11	General & Administrative	2020	2021	2022	2023	
Department	5040	Administrative	Budget	Budget	Budget	Budget	
4970	Community Outreach						
	Kings Beach Snowfest Parade		\$ -	\$ 300	\$ 300	\$ -	
	Kings Beach Walkathon		500	500	-	-	
	Sierra Watershed Education Partnerships		2,000	2,000	2,000	-	
	Community Sponsorships & Events		5,800	7,500	7,500	-	
	Total Community Outreach		\$ 8,300	\$ 10,300	\$ 9,800	\$ -	Moved to Public Information Office
4980	Customer Information						
	Banners for Sponsorship/Publicity		\$ 1,000	\$ 1,000	\$ 1,000	\$ -	
	Reports & News Mailing Costs		11,000	12,500	17,000	-	
	Public Outreach Boards Installed at District Facilities		1,500	1,500	-	-	
	Community Outreach		3,000	3,000	-	-	
	Total Customer Information		\$ 16,500	\$ 18,000	\$ 18,000	\$ -	Moved to Public Information Office

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Division	11	General & Administrative						
Department	5042	Employee Services						
Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Employee Benefits	(0)	64,141	(0)	64,347	128,694	(0)	-100.0%	
Outside Services/Contractual	(12,025)	(10,702)	(18,519)	(5,472)	(10,944)	(15,704)	46.7%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	(43,890)	(30,276)	(59,390)	(15,561)	(31,122)	(73,005)	141.1%	
Insurance	-	(713)	-	-	-	-	-100.0%	
Internal Expense	(2,000)	(1,500)	(4,000)	(1,265)	(2,530)	(3,250)	116.7%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (57,915)	\$ 20,951	\$ (81,909)	\$ 42,049	\$ 84,098	\$ (91,959)	-538.9%	
Operating Contribution	\$ (57,915)	\$ 20,951	\$ (81,909)	\$ 42,049	\$ 84,098	\$ (91,959)	-538.9%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (57,915)	\$ 20,951	\$ (81,909)	\$ 42,049	\$ 84,098	\$ (91,959)	-538.9%	
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)	\$ (57,915)	\$ 20,951	\$ (81,909)	\$ 42,049	\$ 84,098	\$ (91,959)	-538.9%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (57,915)	\$ 20,951	\$ (81,909)	\$ 42,049	\$ 84,098	\$ (91,959)	-538.9%	

Division Department		11 5042		General & Administrative Employee Services				
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line
11-5042-4305	Allocated Benefit	\$ (1,386,020)	\$ (1,339,095)	\$ (1,511,357)	\$ (768,082)	\$ (1,536,164)	\$ (1,662,878.99)	Employee Benefits
11-5042-4310	Medical Insurance	1,053,810	1,020,170	1,217,687	559,409	1,118,819	1,336,929	Employee Benefits
11-5042-4312	Dental & Orthodontic Insurance	61,374	54,655	66,143	26,696	53,393	70,116	Employee Benefits
11-5042-4313	Vision Insurance	24,660	22,983	25,645	12,188	24,375	26,643	Employee Benefits
11-5042-4325	Life Insurance	15,690	13,889	15,719	11,474	22,948	18,030	Employee Benefits
11-5042-4333	HRA Funding	182,000	153,861	183,756	89,833	179,665	199,500	Employee Benefits
11-5042-4336	Long-Term Disability	45,486	43,442	48,609	22,902	45,804	51,723	Employee Benefits
11-5042-4356	CalPERS	-	-	-	(20,237)	(40,473)	-	Employee Benefits
11-5042-4360	Admin Fee - IRS 125 Plan	3,000	-	3,600	1,470	2,940	3,000	Employee Benefits
11-5042-4345	Workers' Comp Insurance	-	(34,048)	(49,800)	-	-	(43,062)	Employee Benefits
11-5042-4465	Contractual Services	3,500	2,320	3,800	-	-	4,200	Outside Services/Contractual
11-5042-4470	Employee Screening	8,525	8,382	14,719	5,472	10,944	11,504	Outside Services/Contractual
11-5042-4610	Operating Supplies	2,390	2,747	3,090	380	760	1,000	Other Operating Expenses
11-5042-4830	Travel & Meetings	-	-	-	761	1,523	-	Other Operating Expenses
11-5042-4855	Education & Training	5,500	7,442	19,000	1,000	2,000	24,000	Other Operating Expenses
11-5042-4870	Insurance	-	713	-	-	-	-	Insurance
11-5042-4875	Insurance Claims - PL & PD	-	-	-	-	-	-	Other Operating Expenses
11-5042-4880	Memberships	-	-	-	-	-	2,000	Other Operating Expenses
11-5042-4890	Employee Relations	27,000	6,959	25,000	7,223	14,446	33,380	Other Operating Expenses
11-5042-4895	Miscellaneous	-	-	-	-	-	-	Other Operating Expenses
11-5042-4900	Advertising	9,000	13,128	12,300	6,196	12,393	12,625	Other Operating Expenses
11-5042-4836	Rent of Event Center	2,000	1,500	4,000	1,265	2,530	3,250	Internal Expense
Total		\$ 57,915	\$ (20,951)	\$ 81,909	\$ (42,049)	\$ (84,098)	\$ 91,959	

Division	11	General & Administrative	2020	2021	2022	2023
Department	5042	Employee Services	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4855	Education & Training					
	Gallup Q12			\$ 15,000	\$ 24,000	
	Semi Annual Meeting			2,000	-	
	Harassment & Discrimination Training			2,000	-	
	Total Education & Training			\$ 19,000	\$ 24,000	
4890	Employee Relations					
	Semi-Annual Safety Meeting	\$ 2,000	\$ 2,000	\$ 2,000	\$ 11,900	
	Annual Employee Appreciation Dinner	15,000	15,500	15,000	18,000	
	Employee Recognition Events	7,000	7,500	8,000	3,480	
	Employee Satisfaction Survey	2,000	2,000	-		
	Total Employee Relations	\$ 26,000	\$ 27,000	\$ 25,000	\$ 33,380	
4900	Advertising					
	Open Position Information	\$ -	\$ -	\$ -	\$ 12,625	
	Total Advertising	\$ -	\$ -	\$ -	\$ 12,625	

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Division	11	General & Administrative						
Department	5044	Information Technology						
Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ -	\$ -	\$ (25,667)	\$ (13,585)	\$ (27,170)	\$ (226,859)	0.0%	
Employee Benefits	-	-	(11,792)	(3,396)	(6,791)	(100,973)	0.0%	
Outside Services/Contractual	(342,080)	(176,774)	(258,042)	(102,653)	(205,307)	(270,542)	53.0%	
Utilities	(30,660)	(30,223)	(37,500)	(16,802)	(33,604)	(70,453)	133.1%	
Other Operating Expenses	(22,000)	(32,602)	(26,050)	(26,236)	(52,472)	(48,381)	48.4%	
Insurance	-	(1,524)	-	(3,844)	(7,688)	(10,048)	559.2%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (394,740)	\$ (241,124)	\$ (359,051)	\$ (166,516)	\$ (333,033)	\$ (727,256)	201.6%	
Operating Contribution	\$ (394,740)	\$ (241,124)	\$ (359,051)	\$ (166,516)	\$ (333,033)	\$ (727,256)	201.6%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (394,740)	\$ (241,124)	\$ (359,051)	\$ (166,516)	\$ (333,033)	\$ (727,256)	201.6%	
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)	\$ (394,740)	\$ (241,124)	\$ (359,051)	\$ (166,516)	\$ (333,033)	\$ (727,256)	201.6%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (394,740)	\$ (241,124)	\$ (359,051)	\$ (166,516)	\$ (333,033)	\$ (727,256)	201.6%	

Division Department		11 5044		General & Administrative Information Technology						
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line		
11-5044-4110	Salaries & Wage - Regular Full	\$ -	\$ -	\$ 25,667	\$ 4,754	\$ 9,509	\$ 225,059	Salaries and Wages		
11-5044-4145	Overtime	-	-	-	-	-	1,800	Salaries and Wages		
11-5044-4120	Sick/Personal	-	-	-	2,797	5,595	-	Salaries and Wages		
11-5044-4125	Vacation Time	-	-	-	4,077	8,153	-	Salaries and Wages		
11-5044-4127	Holiday Pay	-	-	-	187	374	-	Salaries and Wages		
11-5044-4130	Administrative Leave	-	-	-	1,770	3,539	-	Salaries and Wages		
11-5044-4200	F.I.C.A.	-	-	1,964	1,039	2,079	17,355	Employee Benefits		
11-5044-4305	Allocated Benefit	-	-	7,320	1,674	3,348	62,887	Employee Benefits		
11-5044-4345	Workers' Comp Insurance	-	-	161	84	168	1,618	Employee Benefits		
11-5044-4356	CalPERS	-	-	2,277	598	1,197	18,525	Employee Benefits		
11-5044-4368	Unemployment Insur. Exp Rating	-	-	69	-	-	573	Employee Benefits		
11-5044-4369	Employment Training Tax	-	-	2	-	-	15	Employee Benefits		
11-5044-4435	Software Licenses/Maintenance	119,080	82,703	108,682	62,594	125,189	186,024	Outside Services/Contractual		
11-5044-4465	Contractual Services	223,000	94,071	149,360	40,059	80,118	84,518	Outside Services/Contractual		
11-5044-4535	Cable	26,400	19,930	24,120	8,059	16,119	26,545	Utilities		
11-5044-4540	Telephone	4,260	10,294	13,380	8,743	17,485	43,908	Utilities		
11-5044-4610	Operating Supplies	750	2,044	1,800	1,025	2,050	1,000	Other Operating Expenses		
11-5044-4620	Uniforms	-	-	-	-	-	631	Other Operating Expenses		
11-5044-4640	Equipment	17,000	30,428	24,000	24,985	49,971	34,500	Other Operating Expenses		
11-5044-4835	Rents & Leases	3,500	-	-	-	-	10,200	Other Operating Expenses		
11-5044-4855	Education & Training	-	-	-	-	-	1,500	Other Operating Expenses		
11-5044-4880	Memberships	750	130	250	226	452	550	Other Operating Expenses		
11-5044-4870	Insurance	-	1,524	-	3,844	7,688	10,048	Insurance		
11-5044-4625	Unusal Circumstance Tracking	-	-	-	-	-	-	Other Non-Op Expenses		
Total		\$ 394,740	\$ 241,124	\$ 359,051	\$ 166,516	\$ 333,033	\$ 727,256			

Division	11	General & Administrative	2020	2021	2022	2023	
Department	5044	Information Technology	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4435	Software Licenses/Maintenance						
	North Tahoe Event Center - Anti-virus Software	\$	3,000	\$	-	\$	-
	Document Management System		4,500		4,500		4,500
	Asset Management System		5,000		30,000		40,000
	Accounting & Billing Software		25,000		20,000		22,000
	AutoCAD Annual License & Maintenance		-		3,700		2,500
	Geographic Interface System (GIS)		-		4,500		4,500
	Webcam at NTEC		-		2,400		1,200
	Trimble Licensing		-		240		-
	Board Meeting Video Recording Software		11,000		5,000		5,600
	Electronic Remote Meeting Software		-		-		3,900
	Firewall Licenses		-		480		372
	Email & Electronic Security Monitoring		-		-		1,200
	Financial Transparency Software		-		-		-
	Check Payment Scanning Software		-		-		32,172
	Online Data/Parcel Service		-		-		2,335
	Electronic Accounts Payable System		-		-		1,770
	Electronic Timekeeping System		-		-		5,000
	SPAM filter		5,200		-		1,500
	Performance Evaluation Software		-		-		-
	Mobile Device & Security Management		-		-		7,000
	Exchange Online		-		-		364
	VM Ware		-		-		1,400
	Online Bidding Software		-		-		67
	Recreation Management Software		-		-		4,500
	Fuelmaster Annual Maint. Contract		-		-		10,605
	Granite Software / Maintenance		-		-		1,500
	Ignition Support Plan		-		-		3,850
	Itron Maintenance		-		-		3,800
	Microsoft Licenses		40,000		45,000		19,150
	Server Licensing		-		1,000		-
	Microsoft Mobile Device Connectivity		-		1,260		1,260
	Adobe CLP Licenses		900		1,000		2,500
	Total Software Licenses/Maintenance	\$	94,600	\$	119,080	\$	108,682
							\$ 186,024
4465	Contractual Services						
	IT Services (Professional)	\$	105,600	\$	102,000	\$	-
	IT Services Support		66,000		62,400		90,360
	Copying & Printing		-		-		-
	Geographic Interface System (GIS) Support		-		-		4,200
	Phone System Support & Annual Maintenance		3,000		-		350
	Alarm Monitoring - Base		-		400		800
	Asset Management System Support		40,000		58,200		58,200
	Web cam package at NTEC split with Recreation		1,200		-		-
	Total Contractual Services	\$	215,800	\$	223,000	\$	149,360
							\$ 84,518
4640	Equipment						
	Computer/Hardware Replacement	\$	21,000	\$	12,500	\$	18,000
	Replacement Monitors, Docking Stations & Hardware		-		-		6,000
	Tablets		-		-		-
	Radio Replacements (2) and Batteries (10) + Radios for New Vehicles		-		2,000		-
	Wall Mounted Screen		500		2,500		-
	Total Equipment	\$	21,500	\$	17,000	\$	24,000
							\$ 34,500

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Division	11		General & Administrative					
Department	1800		Base Facilities Maintenance					
Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (63,377)	\$ (53,975)	\$ (18,250)	\$ (9,151)	\$ (18,301)	\$ (69,675)	29.1%	
Employee Benefits	(33,792)	(23,851)	(9,924)	(5,941)	(11,882)	(37,705)	58.1%	
Outside Services/Contractual	(25,120)	(20,481)	(22,560)	(12,838)	(25,677)	(29,400)	43.5%	
Utilities	(54,800)	(55,554)	(59,620)	(29,807)	(59,615)	(53,708)	-3.3%	
Other Operating Expenses	(9,700)	(9,761)	(15,650)	(2,830)	(5,660)	(15,880)	62.7%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	(8,400)	(12,603)	(15,600)	(6,640)	(13,280)	(14,444)	14.6%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (195,189)	\$ (176,224)	\$ (141,604)	\$ (67,207)	\$ (134,413)	\$ (220,812)	25.3%	
Operating Contribution	\$ (195,189)	\$ (176,224)	\$ (141,604)	\$ (67,207)	\$ (134,413)	\$ (220,812)	25.3%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (195,189)	\$ (176,224)	\$ (141,604)	\$ (67,207)	\$ (134,413)	\$ (220,812)	25.3%	
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)	\$ (195,189)	\$ (176,224)	\$ (141,604)	\$ (67,207)	\$ (134,413)	\$ (220,812)	25.3%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (195,189)	\$ (176,224)	\$ (141,604)	\$ (67,207)	\$ (134,413)	\$ (220,812)	25.3%	

Division	11	General & Administrative						
Department	1800	Base Facilities						
		Maintenance						
Account Number	Description	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget	IS Line
11-1800-4110	Salaries & Wage - Regular Full	\$ 63,377	\$ 44,166	\$ 18,250	\$ 7,125	\$ 14,251	\$ 69,122	Salaries and Wages
11-1800-4145	Overtime	-	-	-	10	21	553	Salaries and Wages
11-1800-4100	Accrued Payroll Expense	-	250	-	(2,372)	(4,745)	-	Salaries and Wages
11-1800-4115	Salaries & Wage - Temp	-	5,784	-	246	492	-	Salaries and Wages
11-1800-4120	Sick/Personal	-	456	-	1,539	3,078	-	Salaries and Wages
11-1800-4123	Bereavement Pay	-	-	-	113	226	-	Salaries and Wages
11-1800-4125	Vacation Time	-	586	-	1,371	2,742	-	Salaries and Wages
11-1800-4127	Holiday Pay	-	2,081	-	359	719	-	Salaries and Wages
11-1800-4130	Administrative Leave	-	651	-	660	1,319	-	Salaries and Wages
11-1800-4135	Compensatory Time	-	-	-	99	198	-	Salaries and Wages
11-1800-4200	F.I.C.A.	4,848	4,110	1,396	871	1,742	5,330	Employee Benefits
11-1800-4300	Accrued Benefit Expense	-	49	-	(407)	(814)	-	Employee Benefits
11-1800-4305	Allocated Benefit	17,448	13,968	5,205	3,974	7,948	19,315	Employee Benefits
11-1800-4345	Workers' Comp Insurance	4,998	761	1,654	647	1,295	7,190	Employee Benefits
11-1800-4356	CalPERS	6,126	4,689	1,619	846	1,692	5,689	Employee Benefits
11-1800-4368	Unemployment Insur. Exp Rating	365	268	49	9	19	176	Employee Benefits
11-1800-4369	Employment Training Tax	6	7	1	0	1	5	Employee Benefits
11-1800-4465	Contractual Services	25,120	20,481	22,560	12,838	25,677	29,400	Outside Services/Contractual
11-1800-4520	Water	3,600	6,006	7,200	3,223	6,447	6,780	Internal Expense
11-1800-4525	Sewer	4,800	6,596	8,400	3,416	6,833	7,664	Internal Expense
11-1800-4510	Natural Gas	13,180	13,840	14,900	7,171	14,342	14,900	Utilities
11-1800-4515	Electricity	26,200	26,819	28,900	14,588	29,177	23,448	Utilities
11-1800-4530	T.T.S.A.	4,200	4,042	4,600	2,021	4,042	4,200	Utilities
11-1800-4540	Telephone	420	400	420	545	1,090	-	Utilities
11-1800-4545	Disposal	10,800	10,453	10,800	5,482	10,964	11,160	Utilities
11-1800-4610	Operating Supplies	2,200	2,463	3,150	1,677	3,353	3,380	Other Operating Expenses
11-1800-4640	Equipment	-	3,610	-	-	-	-	Other Operating Expenses
11-1800-4710	Repair & Maint. - Buildings	7,500	3,689	12,500	1,153	2,307	12,500	Other Operating Expenses
11-1800-6010	Base Allocation	-	-	-	-	-	-	Allocation of Base
11-1800-6010	Miscellaneous Revenue	-	-	-	-	-	-	Other Non-Op Revenue
11-1800-4625	Unusal Circumstance Tracking	-	-	-	-	-	-	Other Non-Op Expenses
Total		\$ 195,189	\$ 176,224	\$ 141,604	\$ 67,207	\$ 134,413	\$ 220,812	

Division	Division	11	2020	2021	2022	2023
Department	Department	1800	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Linens and Mats		\$ 2,400	\$ 1,320	\$ 1,800	\$ 1,500
	Snow Removal		16,500	15,200	15,960	20,400
	Pest Control		-	1,200	1,200	1,200
	Fire Extinguishers		-	-	500	-
	Alarm Service		1,500	400	-	-
	Heat Ventilation Air Conditioning Maintenance		1,800	1,000	1,000	1,000
	Alarm & Sprinkler Maintenance		3,000	3,500	900	2,500
	Elevator Maintenance		2,050	2,100	800	2,800
	Total Contractual Services		\$ 27,250	\$ 24,720	\$ 22,160	\$ 29,400
4710	Repairs & Maintenance - Buildings					
	Base Facility Exterior		\$ 1,800	\$ -	\$ 12,500	\$ 12,500
	HVAC Repairs/Improvement		30,000	7,500	-	-
	Total Repairs & Maintenance - Buildings		\$ 31,800	\$ 7,500	\$ 12,500	\$ 12,500

SEWER

Description	Return to Reserves	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total Budget
Packaged Satellite Sewer Pump Station Improvements Project							
S-1, S-2, N-2, D-2, D-5, S-3		\$ 1,700,000					\$ 1,700,000
Manhole circle cutter / extractor		\$ 35,000					\$ 35,000
N-1 Station Rehabilitation*	\$ 93,689	\$ 93,689					\$ 93,689
National Ave Pump Station Rehabilitation*	\$ 174,381	\$ 174,381					\$ 174,381
Lower Lateral Replacement		\$ 60,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 660,000
Manhole Rehabilitation		\$ 60,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 660,000
Gravity Main Rehabilitation and Replacement			\$ 100,000	\$ 1,000,000	\$ 100,000	\$ 1,000,000	\$ 2,200,000
Sewage Export System Inspection/Analysis Predesign *	\$ 74,735		\$ 75,000	\$ 100,000			\$ 175,000
N-3, C-2, D-4 Satellite PS Improvements Project			\$ 100,000	\$ 350,000			\$ 450,000
Easement Clearing (location TBD)			\$ 85,000		\$ 85,000		\$ 170,000
D-3, D-6, D-7 Satellite PS Improvements Project				\$ 50,000	\$ 350,000		\$ 400,000
C-1, D-1 Satellite PS Improvements Project					\$ 50,000	\$ 250,000	\$ 300,000
Prior Year Closed Projects Return to Reserves	\$ 172,444						\$ -
Total Capital	\$ 515,249	\$ 2,123,070	\$ 660,000	\$ 1,800,000	\$ 885,000	\$ 1,550,000	\$ 7,018,070

* Project carry-over from Prior Year

WATER

Description	Return to Reserves	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total Budget
Cybersecurity Implementation Phase I *	\$ 81,834	\$ 135,000					\$ 135,000
Dollar Cove Water Reservoir Coatings and Linings *	\$ 188,000	\$ 75,000					\$ 75,000
Carnelian Bay & Kings Beach Watermains *	\$ 442,000	\$ 5,900,000	\$ 2,466,000				\$ 8,366,000
Water Pump Stations and Reservoirs Facility Improvements		\$ 60,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 540,000
National Ave Water Treatment Plant Equipment Recommendations Study *	\$ 99,825		\$ 100,000	\$ 150,000			\$ 250,000
North Lake Blvd at Speedboat and Brockway Vista Watermain			\$ 250,000	\$ 750,000			\$ 1,000,000
Pavement Maintenance			\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000
Zone 2 to Zone 1 PRV Connection				\$ 100,000			\$ 100,000
Commonwealth to Kingswood SR 267 Undercrossing Replacement				\$ 100,000			\$ 100,000
Dollar Cove Watermain					\$ 1,200,000	\$ 1,800,000	\$ 3,000,000
Kings Beach Tank Site Security Improvements						\$ 60,000	\$ 60,000
Prior Year Closed Projects Return to Reserves	\$ 355,875						\$ -
Total Capital	\$ 1,167,534	\$ 6,170,000	\$ 2,961,000	\$ 1,245,000	\$ 1,345,000	\$ 2,005,000	\$ 13,726,000

* Project carry-over from Prior Year

RECREATION & PARKS

Description	Return to Reserves	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total Budget
Joint Needs Analysis - NTPUD/TCPUD Phase II *	\$ 150,000	\$ 150,000					\$ 150,000
NTEC Card Lock Entry System		\$ 25,000					\$ 25,000
Wayfinding and Destination Signage Project *	\$ 41,940	\$ 41,940					\$ 41,940
NTEC Architectural Planning Study *	\$ 69,133	\$ 70,000					\$ 70,000
TVRA Scenic Overlook and Dredging Project *		\$ 700,000					\$ 700,000
Triwave Sixty Overseeder		\$ 18,000					\$ 18,000
Meter Matic 4 Top Dresser		\$ 12,000					\$ 12,000
NTEC Emergency Generator		\$ 75,000	\$ 225,000				\$ 300,000
Regional Park Tennis/Pickleball Court Reconstruction		\$ 150,000	\$ 860,000				\$ 1,010,000
Regional Park Stairway Rebuild		\$ 400,000		\$ 50,000	\$ 350,000		\$ 800,000
NTEC - Furnishings, Fixtures and Building Improvements		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Park Facility Improvements		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Regional Park Pam Emmerich Pine Drop Trailhead Project *	\$ 125,000	\$ 10,000	\$ 300,000				\$ 310,000
Regional Park Multi-Purpose Trail Connection			\$ 50,000				\$ 50,000
Pavement Maintenance			\$ 50,000	\$ 150,000	\$ 200,000	\$ 400,000	\$ 800,000
Regional Park Bocce & Basketball Courts				\$ 225,000			\$ 225,000
TVRA East End Improvements				\$ 50,000			\$ 50,000
Regional Park ADA/Parking Improvements at Field #5				\$ 50,000	\$ 250,000		\$ 300,000
Regional Park - Ramada						\$ 120,000	\$ 120,000
Regional Park Dugout Covers						\$ 45,000	\$ 45,000
Prior Year Closed Projects Return to Reserves	\$ 183,542						\$ -
Total Capital	\$ 569,615	\$ 1,776,940	\$ 1,610,000	\$ 650,000	\$ 925,000	\$ 690,000	\$ 5,651,940

* Project carry-over from Prior Year

FLEET

Description	Return to Reserves	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total Budget
#78 Air Compressor		\$ 26,000					\$ 26,000
Tire Changer		\$ 11,000					\$ 11,000
Truck: 1 1/2 ton w/flatbed for maintenance.			\$ 100,000				\$ 100,000
Loader			\$ 275,000			Evaluate	\$ 275,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra				\$ 75,000		Loader and Vac	\$ 75,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra				\$ 75,000		Con	\$ 75,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra					\$ 75,000	Replacements	\$ 75,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra					\$ 75,000		\$ 75,000
Prior Year Closed Projects Return to Reserves	\$ 78,967						\$ -
Total Capital	\$ 78,967	\$ 37,000	\$ 375,000	\$ 150,000	\$ 150,000	\$ -	\$ 712,000

* Project carry-over from Prior Year

BASE

Description	Return to Reserves	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total Budget
Base Administration Building Improvements		\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 150,000
Pavement Maintenance Plan			\$ 40,000				\$ 40,000
Master Plan: Corporation Yard Layout			\$ 100,000				\$ 100,000
Prior Year Closed Projects Return to Reserves	\$ 5,000						\$ -
Total Capital	\$ 5,000	\$ 50,000	\$ 165,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 290,000

GENERAL & ADMINISTRATIVE

Description	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	Total Budget
Software - OpenGov Transparency	\$ 50,000					\$ 50,000
Server and Network Equipment Replacement	\$ 25,000	\$ 15,000	\$ 50,000	\$ 15,000	\$ 15,000	\$ 120,000
Prior Year Closed Projects Return to Reserves	\$ 35,479					\$ -
Total Capital	\$ 35,479	\$ 15,000	\$ 50,000	\$ 15,000	\$ 15,000	\$ 170,000

* Project carry-over from Prior Year



Budget Structure and Preparation

Manage Continued Impacts of COVID-19/Recent Economic Trends

Continued Refinement

- Seasonal Fluctuations of Trended Budget
- Property Tax
- RDA
- Utility Rates
 - Implement Next Rate Adjustment Effective July 1, 2022
 - Utilize HDR Rate Model to Develop FY 2022/23 Utility Revenue
 - Prepare for Next Cost-of-Service Study and Proposition 218 Effort
- Cost Allocations
 - Operating Labor Allocations by Fund
 - Capitalization of Engineering Staff Time
- Recreation Revenue Impacts
 - North Tahoe Event Center
 - Concessionaires
 - Boat Ramp
 - Programming



Budget Parameter Highlights

- Inclusion of Cost of Service Study Revenue Projections
- CFD increase 3%
- Property Tax Increase 3%
- Increase of Three Full Time Equivalent Employees
- Conduct 5-Year Cost of Service Study
- Use of Federal & State Legislative Advocacy
- Inclusion of MOU Negotiation Outcomes
- CalPERS Contribution Rate Decrease 2021 Wt Avg 8.87% -> 2022 8.17%

Position	Schedule	11-1110	11-1130	11-1200	11-1500	11-1800	11-5040	11-5044	14-2400	21-2120	21-2130	21-5030	31-2105	31-2120	31-2130	31-5030	43-4300	43-4310	43-4320	43-4330	43-4340	43-4370	43-4600	51-5100	Total	FTE		
CONTROLLER	80	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00		
CUSTOMER ACCOUNTS MANAGER	80	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
CUSTOMER SERVICE REP II	80	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
CUSTOMER SERVICE TEAM LEAD	80	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
GL ACCOUNTANT	4/10	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
GL ACCOUNTANT	4/10	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
DIRECTOR	NA	Full Time	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DIRECTOR	NA	Full Time	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DIRECTOR	NA	Full Time	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DIRECTOR	NA	Full Time	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DIRECTOR	NA	Full Time	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CONTRACTS & PLANNING COORD.	80	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
ENGINEERING & OPERATIONS MANAGER	80	Full Time	-	-	1,040	-	-	-	-	-	-	520	-	-	-	-	520	-	-	-	-	-	-	-	-	2,080	1.00	
ENGINEERING MANAGER	80	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
PROJECT ENGINEER & CONSTRUCTION MANAGER	80	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
SENIOR ENGINEER	80	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
ADMINISTRATIVE LIAISON/BOARD SECRETARY	80	Full Time	-	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
CHIEF FINANCIAL OFFICER	80	Full Time	-	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
GENERAL MANAGER/CEO	80	Full Time	-	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
HUMAN RESOURCES MANAGER	80	Full Time	-	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
OIT TECHNICIAN	80	Full Time	-	-	120	-	-	-	-	-	-	200	-	-	-	-	200	-	-	-	-	-	-	-	-	2,080	1.00	
OPERATIONS & INFORMATION TECHNOLOGY MANAGER	80	Full Time	-	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
CCTV & HYDRO-FLUSH CREW CHIEF	9/80	Full Time	-	-	-	-	-	-	24	1,746	30	160	-	120	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
EQUIPMENT OPERATOR II	9/80	Full Time	-	-	-	-	-	-	24	1,070	30	160	-	796	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
EQUIPMENT OPERATOR II	9/80	Full Time	-	-	-	-	-	-	24	1,070	30	160	-	796	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
FLEET COORD/EQUIP MECH	9/80	Full Time	-	-	-	-	-	-	2,000	-	-	80	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
LEAD WATER QUALITY CONTROL TECHNICIAN	9/80	Full Time	-	-	-	-	-	-	-	-	-	-	-	1,386	-	-	-	-	-	-	-	-	-	-	-	1,386	0.67	
MAINT TECHNICIAN CREW CHIEF	80	Full Time	-	-	-	-	-	-	24	-	300	160	1,356	120	120	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
MAINTENANCE TECH I	80	Full Time	-	-	-	-	-	-	24	-	600	160	300	120	876	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
MAINTENANCE TECH II	80	Full Time	-	-	-	-	-	-	24	-	1,300	160	200	120	276	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
MAINTENANCE TECH II	80	Full Time	-	-	-	-	-	-	24	-	300	160	1,276	120	200	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
MAINTENANCE TECH III	80	Full Time	-	-	-	-	-	-	24	-	550	160	596	200	550	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
MAINTENANCE WORKER I	9/80	Full Time	-	-	-	-	-	-	24	1,206	30	160	-	660	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
MAINTENANCE WORKER I	9/80	Full Time	-	-	-	-	-	-	24	1,500	30	160	-	366	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
MAINTENANCE WORKER I	9/80	Full Time	-	-	-	-	-	-	24	1,500	30	160	-	366	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
MAINTENANCE WORKER I	9/80	Full Time	-	-	-	-	-	-	24	1,070	30	160	-	796	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
MAINTENANCE WORKER II	9/80	Full Time	-	-	-	-	-	-	24	1,070	30	160	-	796	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
MAINTENANCE WORKER II	9/80	Full Time	-	-	-	-	-	-	24	996	-	160	-	900	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
OPERATIONS COORDINATOR	9/80	Full Time	-	-	-	-	-	-	-	1,040	-	-	-	1,040	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
PUBLIC WORKS INSPECTOR	9/80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
UTILITY OPERATIONS MANAGER	9/80	Full Time	-	-	-	-	-	-	312	884	-	-	-	884	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
UTILITY OPERATIONS SUPERINTENDENT	9/80	Full Time	-	-	-	-	-	-	154	963	-	-	-	963	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
UTILITY OPS CREW CHIEF	9/80	Full Time	-	-	-	-	-	-	24	1,070	30	160	-	796	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
UTILITY OPS CREW CHIEF	9/80	Full Time	-	-	-	-	-	-	24	1,070	30	160	-	796	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
WATER QUALITY CONTROL TECHNICIAN	9/80	Full Time	-	-	-	-	-	-	24	80	30	160	-	1,786	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
LEAD PARKS FACILITIES BEACH MAINT WRKS	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,280	-	200	184	216	200	-	2,080	1.00		
LEAD PARKS FACILITIES BEACH MAINT WRKS	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,050	-	-	-	600	430	-	2,080	1.00		
P & F MAINT WORKER II	80	Full Time	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	539	250	100	100	800	191	-	2,080	1.00		
P & F MAINT WORKER II	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00			
P & F SUPERINTENDANT	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	400	240	-	-	-	240	-	2,080	1.00		
REC & COMM EVENT SPVR	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	-	1,980	-	-	-	-	-	2,080	1.00		
RECREATION, PARKS, & FACILITIES MANAGER	80	Full Time	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-	500	500	-	-	-	40	40	-	2,080	1.00		
SEASONAL	80	Temporary	-	-	-	550	-	-	-	-	-	-	-	-	-	-	-	100	-	-	-	-	-	-	650	0.31		
EVENT CENTER MANAGER	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00			
P & F MAINT WORKER I	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00			
P & F MAINT WORKER II	80	Full Time	-	-	-	120	-	-	-	-	-	-	-	-	-	-	-	-	-	744	200	200	600	216	-	2,080	1.00	
PARK & FACILITIES COORDINATOR I	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00			
TECHNOLOGY & PUBLIC INFORMATION ADMIN.	80	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00	
NTEC Seasonal	80	Temporary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	630	630	0.30		
R&P Seasonal	80	Temporary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	700	1,700	-	140	140	560	560	-	3,800	1.83		
Ops Seasonal	9/80	Temporary	-	-	-	-	-	-	-	1,080	-	260	-	600	-	260	-	-	-	-	-	-	-	-	-	2,200	1.06	
																										-	-	
																											-	-
Budget		Total Hours	60	9,480	12,480	2,080	1,770	8,320	3,640	2,874	17,415	3,380	3,780	3,728	14,527	2,022	980	2,000	6,313	2,970	640	624	2,816	1,877	8,950	112,666	54.17	
Budget		FTE	5	4.56	6.00	1.00	0.85	4.00	1.75	1.38	8.37	1.63	1.82	1.79	6.98	0.97	0.47	0.96	3.04	1.43	0.31	0.30	1.35	0.90	4.30	54.17		
Prior Year Budget		Total FTE's		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		
Increase/Decrease from Prior Year				(0.44)	-	1.00	0.63	(1.00)	1.56	(0.06)	3.98	(0.48)	(2.41)	0.64	1.90	(0.14)	(3.52)	0.65	(1.85)	0.43	0.13	0.07	0.92	0.66	0.41	3.08		

YTD as of December 31, 2021



Internal Revenue & Expense

Income Statement	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2022 Projected	2023 Budget
Operations						
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Revenue	155,057	142,346	187,850	90,155	135,232	197,271
Total Operating Revenue	\$ 155,057	\$ 142,346	\$ 187,850	\$ 90,155	\$ 135,232	\$ 197,271
Cost of Sales Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Outside Services/Contractual	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
Administration-Buildings-Fleet	-	-	-	-	-	-
Internal Expense	(155,057)	(142,346)	(187,850)	(90,155)	(135,232)	(197,271)
Debt Service	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total Operating Expense	\$ (155,057)	\$ (142,346)	\$ (187,850)	\$ (90,155)	\$ (135,232)	\$ (197,271)
Operating Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocation of Base	-	-	-	-	-	-
Allocation of Fleet	-	-	-	-	-	-
Allocation of General & Administration	-	-	-	-	-	-
Operating Income(Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operations						
Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non-Op Expenses	-	-	-	-	-	-
Income(Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Funding Sources						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Account Number	Description	2023 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	(641,330) Total Operating Expense			# Vehicles Utilized	35	34	14	270,441	262,714	108,176
Total Allocations	\$ (701,330)							\$ 305,748	\$ 287,406	\$ 108,176
Board										
Allocation of Benefit Expense	24,000 Salary & Wages - Regular Full Time									
Allocation of Benefit Expense	153,497 NonPayroll Benefits									
Total Allocations	639.57% Allocation Rate									
Organization										
Allocation of Benefit Expense	5,401,715 Salary & Wages - Regular Full Time									
Allocation of Benefit Expense	1,509,382 NonPayroll Benefits									
Total Allocations	27.94% Allocation Rate									

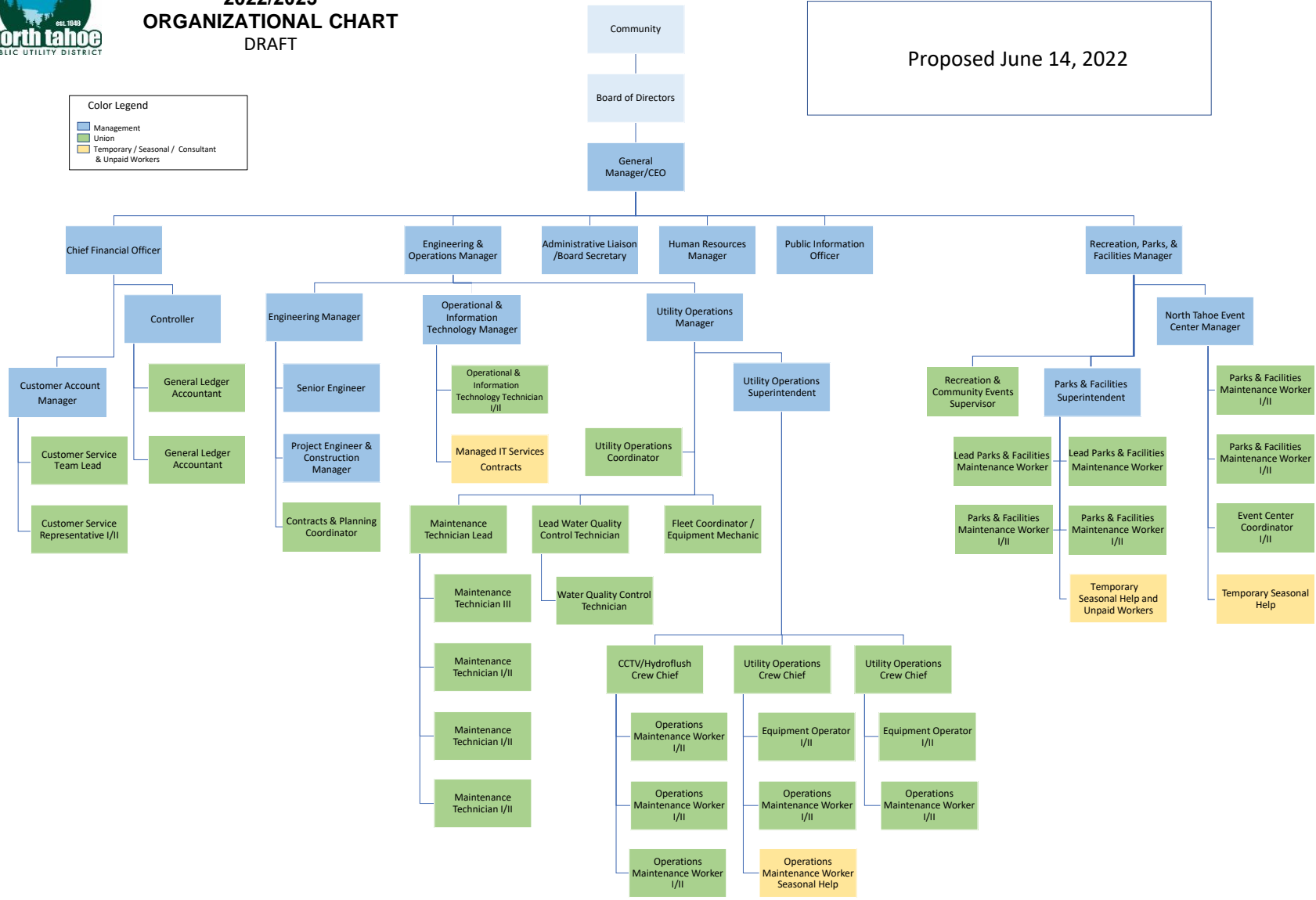


**2022/2023
ORGANIZATIONAL CHART
DRAFT**

Proposed June 14, 2022

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	RPFM	Completed	Hired Event Center Manager in May 2019, implementing recommendations of AWG; efforts continue to improve marketing and advertising towards weddings and corporate events.	February 2022			
			b	Create sustainable models for facility repairs, maintenance, and replacement	RPFM	Ongoing	Building out models in Lucyty, adding NTEC maintenance to system. 5-year CIP reflects capital maintenance efforts. Establish funding plan for replacement of turf field in 2032.	February 2022			
			c	Utilize public/private partnerships when dollars cannot be budgeted	RPFM	Ongoing	Regularly monitoring funding agencies for possible grants; creating a selection of projects ready to bring forward as funding is available.	February 2022			
			d	Maximize benefits of Boys & Girls Club financial support	RPFM	In Process	Recreation and Community Event Supervisor will work with BGCNLT to increase effectiveness of District's financial support. New multi-year contract negotiation targeted completion by July 1, 2022.	February 2022			
			e	Maximize revenues through concessionaires and independent contractors; Coordinate marketing with PIO	RPFM	In Process	Revised contracts implemented in 2019. Updated motorized TVRA concession going out to RFP with summer 2022 targeted for early start of first year operations. Negotiations for Treetop Zipline Tour expansion underway.	February 2022			
			f	Equate level of maintenance services with costs to provide and establish the highest standard of affordable service that can be sustained	RPFM	Ongoing	Inputting data into Lucyty to create the base information needed to generate reports necessary to be able to quantify level of service information.	February 2022			
			g	Identify strategy for Recreation solvency and complete first year objectives. Timeline to be determined.	RPFM	Ongoing	Financial performance within Recreation, including the NTEC, continues to be monitored. Annual calendar of programs and activities targeted to launch summer 2022.	February 2022			
			h	Systematically apply for TOT and Park Dedication Fees for projects in the NTPUD service areas	RPFM	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. District is consistently receiving grants annually.	February 2022			
			i	Evaluate maintenance and operation impacts of opportunities for acquisition of future park land	RPFM	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 2022			
			j	Establish advisory working group to generate operational model recommendation for the NTEC	RPFM	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/RPFM	Ongoing	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 of Active Recreation Needs is underway. Phase II will guide the Districts in the design, location, funding and general feasibility of new Recreation facility(s).	February 2022
						b	Consider subsidies for youth programs and fees charged for adult programs	RPFM	Ongoing	Annually evaluated during the budget process; benefits local youth sport organizations.	February 2022

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	Work with Recreation and Parks Commission on development of priorities	RPFM	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 underway and will identify possible site locations and the community's desire to fund the project(s) identified. tennis courts and pickleball planned for summer 2023.	February 2022
			b	Analyze ownership and/or disposal of related facilities. Assess pros and cons of acquiring public owned vacant land	RPFM	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 2022
			c	Manage Board and Commission expectations to correct safety items first	RPFM	Ongoing	Identified three projects to address for safety concerns, Field #4 (synthetic turf), Tennis Courts, and Accessibility. Field 4 completed with tennis courts and pickleball scheduled for summer 2023.	February 2022
	1.4	Maintain or Update Recreation Facilities	a	Implement plan to address deferred maintenance of existing assets	RPFM	Ongoing	5-year CIP identifies projects to address safety concerns including Field #4 (synthetic turf), Tennis Courts, and Accessibility (pathways and stairways). Regional Park lower stairways and TVRA dredging and bulkhead improvements identified for summer 2022 and tennis courts and pickleball in summer 2023.	February 2022
			b	Implement Capital Plan to Upgrade Recreation Assets	RPFM	Ongoing	New synthetic turf ofr Field #4 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 projects identified in 5-year CIP.	February 2022
2 MAINTAIN HIGHEST LEVEL OF SAFE SUSTAINABLE SEWER AND WATER SERVICE	2.1	Utilize Lucity Asset Management Program	a	Work with outside consultant to maximize procedures/processes to obtain full value of this program	UOM	Ongoing	Working with FastLane Tek on updating asset management program.	February 2022
			b	Complete populating equipment assets	UOM	Ongoing	Progress in this effort continues and is ongoing.	February 2022
			c	Complete inventory update	UOM	Ongoing	Progress in this effort continues and is ongoing.	February 2022
	2.2	Meet all regulatory and environmental standards	a	Increase frequency of emergency response training to all operations staff including mutual aid	UOM	Ongoing	Emergency response drills and training continue with Covid impacts. A revised Lake Tahoe Region Mutual Aid agreement was completed and approved by the Board 8/21. New Emergency Response plan completed in 12/21.	February 2022
b			State required reporting	UOM	Ongoing	Monthly and Annual Reporting is completed and filed on time.	February 2022	
c			Maintain state required permits	UOM & EOM	Ongoing	Monthly and Annual Reporting is completed and filed on time. Reporting on time has been maintained.	February 2022	

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

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS	COMMENTS	STATUS DATE		
	2.3	Compliance with State Water Use mandate of 20% by 2020	a	Complete 2020 Urban Water Management Plan (UWMP)	EOM	Complete	UWMP Public Hearing held in May 2021 and adopted at June 2021 Board meeting and filed with the State. Also completed and adopted a new Water Shortage Contingency Plan.	February 2022
			b	Complete Annual Water Audit via "Water Loss Technical Assistance Program" State Training (required per SB555)	EOM & UOM	Completed	2020 Water Audits completed for Tahoe Main, Dollar, and Carnelian Water Systems by 10/31/21	February 2022
			c	Develop Compliance Master Plan for implementation	EOM	Completed	20 X 2020 Compliance Plan was adopted by Board on May 8, 2018. 2020 UWMP documented compliance with 20% by 2020.	February 2022
			d	Coordinate with Public Information Officer on public outreach to assist in meeting these goals	EOM & PIO	Ongoing	Efforts with PIO continue with a current focus on Summer 2022 outreach. Targeted outreach is planned immediately ahead of irrigation season and fall winterization. Renew water saving credit rebate program.	February 2022
			e	Implement and Follow Compliance Master Plan	EOM & UOM	Ongoing	Review Master Plan monthly to ensure all items and areas are occurring.	February 2022
	2.4	Ensure Capital Funding is Adequate to Sustain Systems: Sewer, Water, Base	a	Identify Appropriate Annual Budget Amounts for: Sewer, Water, Base, Fleet.	EOM	Ongoing	High level review of amounts to sustain infrastructure performed with presentations to Board provided at 2 workshops: August 15, 2017 and November 14, 2017. Staff currently developing a more detailed analysis of: asset inventory, current age, expected life, anticipated replacement/rehabilitation costs, etc. to establish anticipated future costs in greater detail. Ongoing effort to populate asset information into CMMS to utilize this platform for analysis. 5-year CIP for 2023 budget to emphasize satellite sewer stations, sewer main rehabilitation, small diameter watermain replacement, exports study and rehabilitation of the Water Treatment Facility.	February 2022
			b	Assist in Cost of Service Study with timely data	EOM & UOM	Completed	Cost of Service Study is complete and Staff continues to provide input and supply supporting documentation as requested during assessment of utility revenue performance and budgeting. Staff is beginning planning for next 5-year Cost of Service Study in 2023.	February 2022
			c	Complete Cost of Service Study Justification	GM	Completed	Board approval to execute Cost of Service Study professional services agreement with HDR was granted on April 10, 2018.	April 2019
	2.5	Prioritize Capital Projects using industry standards and field observations	a	Compile all identified projects into one location	EOM	Completed	Provided in Capital Improvements Programming Guide, Appendix B.	April 2019
			b	Identify all Capital Drivers	EOM	Completed	Provided in Capital Improvements Programming Guide, Section 3 (with discussion and definition provided in Appendix C)	April 2019
			c	Develop Ranking and Prioritization System	EOM	Completed	Provided in Capital Improvements Programming Guide, Section 4 and 5.	April 2019
			d	Consider sewer infrastructure needs (Capital & Operations) as priority	EOM	Completed	As described in Capital Improvements Programming Guide, Section 4.2.1	April 2019
			e	Prioritize values at risk, i.e. sewer spills ahead of other needs	EOM	Completed	As described in Capital Improvements Programming Guide, Section 4.2.1	April 2019

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

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS	COMMENTS	STATUS DATE			
	2.6	Maintain safe system uptime	a	Meet Preventative Maintenance Goals per Sanitary Sewer Management Plan	EOM & UOM	Ongoing	Preventative Maintenance Goals as outlined in Sanitary Sewer Master Plan, Adopted by Board on October 8, 2013. Tracking and ensuring timely completion via asset management PM work order monitoring and aging. District is on track for meeting goals as solidified in 2013. Plan was updated in September 2016 and needs to be brought up to date in 2022.	February 2022	
			b	Review Preventative Maintenance Goals for all Water and Sewer Assets after full District rotation. Revise if warranted.	UOM	Ongoing	Four year rotation has been completed as of 2020. Water Asset Preventative Maintenance will continue on a four year rotation. Sewer Gravity Main Hydroflushing Preventive Maintenance will have transferred to a 5 year rotation and the CCTV rotation has been reevaluated and will reduce the number of miles from 17 to 10 miles each year to allocate man hours to expand our CCTVing to Service Laterals also.	February 2022	
			c	Establish preventative maintenance goals that are achievable given current and proposed funding	UOM	Ongoing	Four year rotation has been completed as of 2020. Water Asset Preventative Maintenance will continue on a four year rotation and Sewer assets will move to a five year rotation due to the number of assets and available manpower.	February 2022	
			d	Schedule and Maintain repairs on all Water and Sewer Assets.	UOM	Ongoing	Repairs are being schedule and completed as they are being identified via inspections and preventative maintenance activities.	February 2022	
			e	Evaluate emergency response effectiveness annually.	EOM & UOM	Ongoing	The scheduled weekly, monthly and annual preventive maintenance in Lucity is our first line of defense and the annual practice drills and training are in place. New Emergency Response Plan completed 12/21 as required by AWIA 2018	February 2022	
			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 2022	
3	PROVIDE EXCEPTIONAL DISTRICT GOVERNANCE	3.1	Create timeline to review all ordinances	a	Update Personnel Ordinance & create Personnel Policies Handbook	HRM	In Process	Currently under final review by staff and District legal counsel, Dan Coyle with DELFINO MADDEN O'MALLEY COYLE & KOEWLER, LLP with the expectation to include in the upcoming union negotiations.	February 2022
			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 and minor update in 2021. Efforts now focused on Recreation and Parks Ordinance and District Policies. Completion expected FY 2022/23.	February 2022	
		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 2022	
			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 2022	
		3.3	Enhance engagement of Recreation and Parks Commission	a	Clarify and confirm roles of Commissions and Committees as directed by the Board	GM & RPFM	Ongoing	Improved agenda format implemented, engaged Commission on capital project priorities, reviewed By-laws. Moved to bimonthly, six meetings per year. Adopted revised by-laws in October 2021.	February 2022
		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 2020/21 fiscal audit, 2021 Annual Report will be designed and distributed in 2022.	February 2022

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

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS	COMMENTS	STATUS DATE			
	3.5	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 II of joint NTPUD/TCPUD Active Recreation Needs Assessment now underway, major collaborative efforts are occurring.	February 2022	
	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. Staff is reviewing requirements and possibility of submitting in 2022.	February 2022	
			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 2022	
	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 2022	
			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 2022	
	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 partnership with TCPUD and STPUD, have been funded with legislative advocacy contracts awarded.	February 2022	
	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. Staff will be reviewing and updating the Public Outreach Plan in 2022.	February 2022	
4	EMPOWER TRAINED PROFESSIONAL STAFF	4.1	Stabilize IT Functions	a	Implement recommendations of IT Needs Assessment	EOM	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. New OIT Manager position creates greater internal focus on IT needs of District.	February 2022
				b	Issue RFP for Managed Services and Help Desk functions for IT	EOM	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.	EOM, UOM, & CFO	In Process	Assessment effort underway.	February 2022
	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 intermittent, alternative training and employee outreach methods have been implemented.	February 2022	

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STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS	COMMENTS	STATUS DATE	
	4.3	Update Performance Evaluation Process	a Update General Manager and CFO Performance Evaluation forms and process	HRM & GM	Initiate	Personnel Committee to consider areas of improvement.	February 2022
			b Update Core Values	HRM	Initiate	District Strategic Plan update contract with Glen Price Group will assess and update Core Values.	February 2022
			c Tie Core Values to performance evaluations	HRM	Initiate	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. Updates will occur upon completion of new District Strategic Plan effort.	February 2022
			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 2022
	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 2022
	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 kick-off February 2022.	February 2022
	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 2022
			b Assess skill sets and work with employees to identify and implement cross-training opportunities	MGMT TEAM	Ongoing	With Trakstar software managers can assess skill sets and identify areas and goals for employee development and succession planning. Reviews occur annually as a component of the performance evaluation process.	February 2022
			c Enable staff to identify opportunities within their area of authority	MGMT TEAM	Ongoing	Trakstar software allows employee and manager comments at any time increasing communication and goal setting.	February 2022
	4.7	GIS/SCADA focus with access for all employees	a Update district maps for easy access	EOM	Ongoing	Map connected to Lucity to allow full time access to current map. Map additions and refinements continue. Population of asset information continues. Water modeling results for hydrant flow data added to Lucity. New 2021 LIDAR and aerial mapping added for 2022.	February 2022
5 ENSURE FINANCIAL SUSTAINABILITY	5.1	Maintain stable and sustainable rates	a Evaluate need for rate study.	CFO	Initiate	Board approved Cost of Service Study professional service agreement with HDR on April 10, 2018. Staff is beginning planning for next 5-year Cost of Service Study in 2023.	February 2022
			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 2022
			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 2022

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

STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS	COMMENTS	STATUS DATE		
	5.2	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, Employee Self-Service and TimeClock completed successfully. Next steps include Open Gov.	February 2022
	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. Ordinance revision in 2021. Policy review and needs assessment kicked off.	February 2022
	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
			c	Maximize grant funding by improving applications via increased District planning efforts, preliminary design, and District contributions. Ensure project applications align with grant priorities and scoring criteria.	GM & PIO	Ongoing	District continues to identify, review, and pursue grant opportunities. Fiscal Year 2021/22 CAP and State of California Rural Recreation Tourism grant applications submitted. Submitted for 2022 LTRA Request for Fire Flow, CalOES Grant for Emergency Power at Base and NTEC Generator are in alignment with this effort. Three pre-applications for water and sewer mains submitted to the State Small Community Funding Program for small disadvantaged community assistance.	February 2022
			d	Align grant pursuit with District Capital Improvement Plan	GM & EOM	Ongoing	Fiscal Year 2020/21 CAP, Placer County Park Dedicaiton Fee and State of California Per Capita grant applications were in alignment with the District's 5-year CIP and incorporated the recommendations developed in the Regional Park Facilities Assessment document. CalOES grant for Base Emergency Power Improvements and submittal to CalOES for new generator at NTEC. Three pre-applications for water and sewer mains submitted to the State Small Community Funding Program for small disadvantaged community assistance.	February 2022
	5.6	Maintain reserves at desired level according to adopted policy.	a	Work with internal stakeholders to determine failure costs	CFO	Completed	Fiscal Year 2019/20 CAP grant applications were in alignment with the District's 5-year CIP and incorporated the recommendations developed in the Regional Park Facilities Assessment document.	April 2019
			b	Ensure compliance with Proposition 218 for current or future rate structure	CFO	Ongoing	January 2020 rate increases in compliance during the course of current Cost of Service Study recommendation implementation. Continued focus and attention in future Cost Study results recommendations. July 2020 and 2021 rates implemented as per Cost of Service Study recommendations.	February 2022

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STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS	COMMENTS	STATUS DATE		
	5.7	Maintain regulatory compliance and continued funding levels	a	Continue collection of Federal and State mandate fees	CFO	Ongoing	Federal and State Mandate Fees updated July 2021.	February 2022
			b	Forecast RDA funds, pass-through dollars, etc.	GM & CFO	Ongoing	Analyzed in conjunction with current Cost of Service Study. Continued monitoring, analysis and refinement with each budgeting cycle.	February 2022
			c	Prepare & Submit Annual CFD 94-1 Engineer's Report	EOM	Ongoing	Annual reports are due August 10th each year. 2021 CFD 94-1 was submitted in July 2021.	February 2022
			d	Review tiers as they pertain to legal requirements and water conservation	EOM & CFO	Completed	Cost of Service Study presentation to Board October 9, 2018.	April 2019
	5.8	Develop tools to support ongoing financial performance and viability analyses	a	Develop long-term financial plan and projection including operations, capital requirements and funding forecast	CFO	Ongoing	Initial analysis of current state conducted during course Cost of Service Study. Further development during course of annual budget process.	February 2022
			b	Conduct external benchmarking research	CFO	Ongoing	Initial research presented to Finance Committee June 2018. Goals to be developed by Management and continuously monitored for appropriateness.	February 2022
			c	Develop and implement program that calls for review of prices of ongoing purchases	CFO	Completed	Identification of state programs and group purchasing lists to leverage when level of expenditure, timeliness, and occurrence is appropriate.	April 2019
			d	Implement Maintenance Impact Fees in all concessionaire agreements; utilize revenue for deferred maintenance items and leverage in obtaining non-District funds	RPFM	Ongoing	All new Concessionaire agreements now contain a provision for collecting Impact fees. Updating Recreation and Park policies to allocate collected impact fees for recreation and park maintenance items.	February 2022
6	6.1	Forecast Capital Expenditures Accurately	a	Annually Review and update the Capital Improvement Plan	EOM & CFO	Ongoing	Initial analysis of current state conducted during course Cost of Service Study. Further development to be initiated upon conclusion of study. Engineering developing conditioned based asset inventory assessment to refine anticipated capital expenditure forecasting.	February 2022
			b	Recommend realistic schedules for work being accomplished in light of current/proposed System Replacement Rates	EOM & CFO	Ongoing	Management will be conducting an analysis of infrastructure for all Divisions, focusing on end of life cycle replacement of assets during budget cycle with identification of current funding need relative to proposed rates.	February 2022
			c	Ensure Timely delivery of Capital Projects, Assess internal vs. external resources necessary to accomplish scheduled completion	EOM	Ongoing	Projects are prioritized per goal 2.5, Project schedules determined through review of anticipated expense vs. adequate funds assessments per tactics 6.1 a & 6.1 b. Design delivery approach assessments for all projects are made to identify the most efficient path to completion (either internal or external design preparation) Utilization of external consultants has proven beneficial to ensure project delivery.	February 2022

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STRATEGIC OBJECTIVE	GOALS	TACTICS	LEAD	STATUS	COMMENTS	STATUS DATE		
	6.2	Create Succession Plan	a	Formulate succession plan strategy and how to implement plan including timeline	GM & MGMT TEAM	Ongoing	Succession plan analysis is ongoing relative to in-house talent growth and tracking via Trakstar software and the annual performance evaluation. Gap analysis is in process.	February 2022
			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. Staff beginning assessment of viability of District workforce housing development.	February 2022
			c	Design Talent Review Plan	HRM & MGMT TEAM	Ongoing	Managers are able to track employee accomplishments and foster employee development using Trakstar.	February 2022
			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 2022
			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 2022
			f	Review and update job descriptions and adjust staff assignments as necessary	HRM	Ongoing	Reviewing job descriptions will be an ongoing process. See 4.6.a	February 2022
			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 is on how best to ensure North Tahoe PUD remains competitive and continues to attract candidates to fill vacant positions.	February 2022
	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 2022
	6.4	Eliminate redundancy in internal processes	a	Produce timesheet from Lucity Work Order input	EOM & UOM	Completed	Accounting codes have been added to all Operations Lucity Work Order Categories to be able to report work to the budgeted account codes. Accounting has implemented a new timeclock system separate from Lucity. The ability to report work to the account codes is sufficient enough for accounting.	February 2022
	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 2021-22 to communication, controls and SCADA to National Ave Water, National Ave Sewer, S-1, S-2, S-3, N-1, N-2, D-2 and D-5. Replacing aging radios and back up alarm system with industry best practice.	February 2022
			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 2022
	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. New Lake Tahoe Region Mutual Aid agreement approved by the Board in 8/21. New Emergency Response Plan completed, 12/21.	February 2022
	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	New Emergency Response Plan completed 12/21 per AWIA 2018 performed a vulnerability assessment of the Base Facility. Staff will develop future CIP and operational improvements based on recommendations	February 2022

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STRATEGIC OBJECTIVE		GOALS	TACTICS	LEAD	STATUS	COMMENTS	STATUS DATE
		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 2022
		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 filling vacant positions in Utility Operations.	February 2022
		Abbreviations Key		Status Definitions			
		RPFM - Rec, Park & Facilities 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					