NORTH TAHOE PUBLIC UTILITY DISTRICT
Board of Directors Special Meeting Agenda
North Tahoe Event Center
8318 North Lake Boulevard, Kings Beach, CA

Tuesday, May 9, 2023, at 1:00 P.M.

Welcome to a meeting of the North Tahoe Public Utility District Board of Directors

The District welcomes you to its meetings. Your opinions and suggestions are encouraged. With a few exceptions, all meetings are recorded and available online after the meeting has concluded. The meeting is accessible to people with disabilities. In compliance with Section 202 of the Americans with Disabilities Act of 1990 and in compliance with the Ralph M. Brown Act, anyone requiring reasonable accommodation to participate in the meeting should contact the North Tahoe Public Utility District office at (530) 546-4212, at least two days prior to the meeting.

In addition, all written public comments received by 12:00 p.m. on May 9, 2023 will be distributed to the District Board Members for their consideration and all written comments will be included in the minutes. Pictures, graphics, or other non-written comments may be included in the minutes at the discretion of the Board of Directors. Written comments may be emailed to mmoga@ntpud.org, mailed or dropped-off at NTPUD's Administrative Offices located at 875 National Ave., Tahoe Vista, CA. 96148.

The Board of Directors may take action upon any item listed on the agenda at any time during the meeting. Scheduled items will be heard at or after the time noted, but the Directors may interrupt or defer discussion in order to deal with other matters. No action will be taken at the meeting on any business not appearing on the posted agenda except as permitted by Government Code Section 54954.2.

TIMED ITEMS ON THIS AGENDA
1:00 P.M. *Public Comment and Questions*

A. CALL TO ORDER/OPEN SESSION/PLEDGE OF ALLEGIANCE

B. REVIEW AGENDA - *Agenda Items may be taken off the agenda or taken out of order.*

C. PUBLIC COMMENT AND QUESTIONS (1:00 P.M.): *Any person wishing to address the Board of Directors on items on the agenda or matters of interest to the District not listed elsewhere on the agenda may do so at this time. Please limit comments and questions to three (3) minutes since no action can be taken on items presented under Public Comment.*

D. EMPLOYEE ANNIVERSARY AWARDS:
1. Josh Ramey – Parks and Facilities Superintendent – 15 Years of Service
2. David Bowker – Operations Maintenance Worker I – 5 Years of Service

E. MANAGEMENT TEAM INFORMATIONAL UPDATES: *Reports are informational only, and no action will be taken.*
1. Tahoe-Truckee Sanitation Agency (T-TSA) Report (*Pages 3-4)*
2. General Manager/CEO Report (*Pages 5-10)*
3. Public Information Officer Report (*Pages 11-23)*
4. Accounting Department Report for the month ending March 31, 2023 (*Pages 24-54)*
   a. Monthly Financial Report
   b. Treasurer's Report
5. Park, Recreation, and Facilities Department Report (*Pages 55-58)*

6. Planning and Engineering Department Report (*Pages 59-68)*
7. Utility Operations Department Report (*Pages 69-73)*
8. Legal Report (*Pages 74-75)*
9. Board Committee Reports

F. CONSENT CALENDAR: *Consent Calendar items are routine items which are approved without discussion or comment. If an item requires discussion, it may be removed from the Consent Calendar prior to action.*

1. Approve Accounts Paid and Payable for the Period from April 11, 2023 – May 8, 2023 (*Pages 76)*
2. Approve Regular and Special Meeting Minutes of April 11, 2023 (*Pages 77-82)*
3. Adopt Resolution 2023-04 Proclaiming July is "Parks Make Life Better" Month (*Pages 83-86)*
4. Adopt Resolution 2023-05 Approving the Application for Grant Funds From the State of California, Department of Parks and Recreation Habitat Conservation Fund Program (*Pages 87-90)*
5. Adopt Resolution 2023-06 Authorizing the General Manager to Execute a Placer County Park Dedication Fee Grant Agreement for the Regional Park Tennis and Pickleball Court Reconstruction Project (*Pages 91-106)*
6. Authorize the General Manager to Execute an Agreement and Purchase Order with Pioneer Americas LLC, a Wholly Owned Subsidiary of Olin Corporation for the Purchase of Sodium Hypochlorite (*Pages 107-109)*
7. Authorize the General Manager to Execute a Legislative Affairs Memorandum of Understanding with the California Tahoe Alliance (*Pages 110-121)*

G. GENERAL BUSINESS

1. Review, Discuss, and Possibly Approve Tahoe Vista Recreation Area Boat Ramp Fees for 2023 (*Pages 122-124)*
2. Award a Construction Contract and Authorize the General Manager to Execute the Agreement with McCuen Construction, Inc. for the North Tahoe Regional Park Tennis and Pickleball Court Reconstruction Project and Find that the Agreement is Exempt from CEQA Under CEQA Guidelines § 15301 (Existing Facilities) (*Pages 125-137)*
3. Fiscal Year 2023/2024 Budget Workshop (*Pages 138-300)*

H. BOARD COMMENTS

I. LONG RANGE CALENDAR (*Pages 301-303)*

J. PUBLIC COMMENT AND QUESTIONS: *See protocol established under Agenda Item C, Public Comment and Questions.*

K. ADJOURNMENT

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** E-1

FROM: Tahoe-Truckee Sanitation Agency (T-TSA) Representative

SUBJECT: T-TSA Board Meeting Summary for April 19, 2023 Regular Board of Directors Meeting

DISCUSSION:

1) **The April 19, 2023 Board meeting was held in person:**

Board Meeting Video Link: *TTSA Board Meeting Video 04-25-2023*

2) **Public Comment (provided during Public Comment or Agenda items).**

1) David Diamond 3) Lisa Holan 5) Jan Holan
2) Paco Lindsey 4) Annika Deurlington

3) **No Sanitary Sewer Overflows.**

4) **Status Report:**

a) Compliance Report:
- All plant waste discharge requirements were met for the month.

b) Operations Report:
- Plant performed well through the month.
- Sodium Hypochlorite project for effluent disinfection continues to perform well.
- Water Information Management Solution (WIMS) is currently being utilized by staff and internal configuration set-up is ongoing.

c) Laboratory Report:
- Staff performed necessary laboratory testing.
- Lab staff in the process of implementing quality systems improvements. Lab assessment scheduled for May 31st.
- LIMS implementation is nearing completion.

d) Capital Projects Report:
- Projects Under Construction: 2021 Chlorine Scrubber Improvements, 2022 Control Room Upgrades, 2022 Plant Coating Project, 2022 Roof Repair Project, Additional Boiler Heating Redundancy Design Project, 2022 Sodium Hypochlorite Disinfection Project, and 2023 Roof Repair Project.

e) Other Items Report:
- The Board approved:
  - Approved Amendment to Resignation and Release Agreement between LaRue Griffin and Tahoe-Truckee Sanitation Agency.
  - Approved the Alternate Work Schedule Policy.
  - Approved purchase of a Sludge Pump.
  - Ratification of General Fund Warrants and Financial Statements.
  - Approved Resolution No. 1-2023 Commendation of T-TSA Staff for the Sodium Hypochlorite Project.
  - Approved receipt and filing of the annual financial audit for fiscal year 2021-2022.

- Other
  - Climate Transportation Alliance presentation.
  - Discussion of 2022 Connection Fee Study.
  - The 4/12/23 Finance Committee meeting and the 4/19/23 Regular Board meeting were held in person.

LINKS:

April 19, 2023 BOD Regular Meeting Agenda
February 15, 2023 BOD Regular Meeting Minutes

REVIEW TRACKING:

Submitted By: Scott Wilson
Scott Wilson
T-TSA Representative

Approved By:
Bradley A. Johnson, P.E.
General Manager/CEO

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** E-2

FROM: Office of the General Manager

SUBJECT: General Manager/CEO Report

Major monthly items of note are included as agenda items or are addressed in the Department Managers' reports in this packet. Additional items are as follows:

1) The District continues to monitor the federal, State, and county guidance and directives regarding the impacts of COVID-19. This includes updates from the Centers for Disease Control and Prevention (CDC) and the State of California Department of Public Health (CDPH) on masking requirements.

   Case rates have decreased over the last month, with current case data in Placer County (as of the writing of this report) at: a 7-day average daily case rate at 3.5 cases per 100,000.

2) All work practices at the District remain in conformance with CDC, CDPH, and Cal/OSHA requirements.

   The District did not see any COVID cases among Staff over the last month.

3) The District, Tahoe City Public Utility District, and the South Tahoe Public Utility District continue their partnership work on legislative matters:

   a) At the federal level, the United States Forest Service (USFS) announced a $2.1M 2023 allocation for the Tahoe water for fire suppression program, with the District's tentative share of that allocation at approximately $1.7M for the Golden, Rainbow, and Secline Watermain Replacement and Fireflow Enhancement Project. The Partnership is now working with the USFS to finalize grant agreements. We expect a grant agreement between the USFS and STPUD to be complete sometime this month, with a sub-agreement between STPUD and NTPUD to follow shortly thereafter.

      The District submitted a $2,241,750 Congressional Directed Spending Request to support the Kings Beach Water for Fire Suppression Project – Trout Street Watermain Replacement, for consideration by the District's three Congressional Delegation Members – Senator Diane Feinstein, Senator Alex Padilla, and

Congressman Kevin Kiley. All three Delegation Members included our project in their list of approved Requests. Funding will depend on the Congress passing, and the President signing, a budget.

The General Manager and other Partnership member staff traveled to Washington DC, the week of April 17th, to meet with our Congressional Delegation members, Congressional Committee staff, and USFS headquarters staff. Meetings included:

- Office of Senator Diane Feinstein – CA
- Office of Senator Alex Padilla – CA
- Office of Congressman Kevin Kiley – CA03
- Office of Congressman Mark Amodei – NV02
- House Committee on Transportation and Infrastructure – Subcommittee on Economic Development/Public Buildings and Emergency Management
- House Committee on Agriculture – Subcommittee on Forestry
- House Natural Resource Committee – Subcommittee on Federal Lands
- USFS – State and Private Forestry – Jaelith Hall-Rivera, Deputy Chief, and Jeff Marsolais, Associate Deputy Chief





Discussions included continued USFS funding support for Lake Tahoe Basin water infrastructure projects for fire suppression, expanding eligibility of the Federal Emergency Management Agency (FEMA) Pre-Disaster Mitigation Grant and Building Resilient Infrastructure and Communities Grant Programs to include water infrastructure projects for fire suppression, and expanding eligibility of the USFS Community Wildfire Defense Grant Program (CWDG) to include water

infrastructure project for fire suppression. The CWDG expansion is being targeted for inclusion in the 2023 Farm Bill (see attached letter).

b) At the state level, we continue to focus on legislative opportunities via our newly elected State Senator, Marie Alvarado-Gil. The Partnership is working with Senator Alvarado-Gil on Senate Bill (SB) 470, designed to expand the eligibility of existing grant programs to allow water infrastructure projects for fire suppression. SB 470 recently passed a Senate Natural Resources and Water Committee vote.

   The Partnership is watching two Assembly Bills (AB) closely:

   First is AB 1567 (Garcia, Wendy Carrillo, Connolly, Friedman, and Papan), which authorizes an election for the issuance of a bond for significant funding in support of statewide climate resiliency efforts. This includes direct funding to the California Tahoe Conservancy to support fuels reduction, Lake Tahoe Environmental Improvement Program (EIP) projects, and other multiple-benefit watershed protection and climate-reliance projects. Importantly, AB 1567 (as it is currently written) specifically provides funding for water delivery system improvements for fire suppression purposes for communities in high fire hazard severity zones or very high fire hazard severity zones. AB 1567 has received passing votes from both the Assembly Water, Parks and Wildlife Committee and the Assembly Natural Resources Committee.

   Second is AB 1594 (Garcia) which contains language on the Advanced Clean Fleets (ACF) proposed regulation from the Air Resources Board (ARB). AB 1594 provides additional flexibility to public agency utilities in the implementation of the new ACF rules as it relates to the replacement of specialty equipment utilized by public agency utilities in the delivery of electric, water, and wastewater services. AB 1594 passed the Assembly Transportation Committee.

   The Partnership is also watching SB 867 (Allen, Becker, Portantino, and Stern) which is the Senate's version of AB 1567. SB 867 is largely similar to AB 1567 but there is some variation in the funding programs and amounts. AB 1567 is generally more favorable to the Partnership's goals. SB 867 has received passing votes from both the Senate Natural Resources and Water Committee and the Senate Governance and Finance Committee.

   All four bills now head to Appropriations Committees for consideration.

4) The District is still awaiting word from Placer County Water Agency's (PCWA) Financial Assistance Program (FAP) for our submitted hydraulic modeling project with Fulton Water Company and Agate Bay Water Company. PCWA will be announcing FAP awards on May 18th.

5) The North Tahoe Business Association held its regularly scheduled Board meeting on April 19, 2023. The following items were topics of discussion:

   a) Strategic Plan review
   b) Public outreach efforts
   c) Placer County's Secline Water Quality Improvements Project

   The next regularly scheduled NTBA Board meeting is May 17, 2023.

   There was also a meeting of the NTBA's Economic Vitality Committee at Secline Street with Placer County to discuss their Water Quality Improvements Project.

6) The Boys and Girls Club of North Lake Tahoe (BGCNLT) held its regularly scheduled Board meeting on April 26, 2023. The following items were topics of discussion:

   a) Committee updates
   b) Wine on the Water Event updates
   c) Update on the new State of California Expanded Learning Opportunities Program (ELO-P) and associated ELO-P contract with Tahoe Truckee United School District for afterschool and summer school enrichment programs.

   The next regularly scheduled NTBA Board meeting is May 24, 2023.

7) The District is recruiting for a number of open positions, including:

   - Operations Maintenance Worker I/II
   - Summer Seasonals for Utility Operations, Parks Operations, and Tahoe Vista Boat Ramp Operations
   - Temporary Accounting Support

Submitted By:

Bradley A. Johnson, P.E.
General Manager/CEO

The Honorable Debbie Stabenow
Chair
Senate Agriculture Committee

The Honorable Glenn "GT" Thompson
Chair
House Agriculture Committee

The Honorable John Boozman
Ranking Member
Senate Agriculture Committee

The Honorable David Scott
Ranking Member
House Agriculture Committee

April 13, 2023

Dear Chairwoman Stabenow, Ranking Member Boozman, Chairman Thompson, and Ranking Member Scott:

On behalf of national, regional and local government entities responsible for managing resilient water infrastructure and providing wildfire response for communities located in the wildland-urban interface (WUI) throughout the Western U.S, we request your leadership to ensure inclusion of a vital element of defense against wildfire in the wildland-urban interface (WUI) in the 2023 Farm Bill. Specifically, we ask for your support to amend the USDA-Forest Service State and Private Forestry's Community Wildfire Defense Grant Program (CWDG) to consider water infrastructure for fire suppression projects as eligible Planning, Prevention, Education, Outreach Projects.

Currently, programs to plan or implement necessary enhancements to communities' water infrastructure for fire suppression are not eligible for CWDG assistance. The purpose of the CWDG program is to assist at-risk local communities and Tribes to plan for and mitigate against wildfire risks. A CWDG project proposal must be designed to achieve one or more of the following objectives.

- Assist a community with planning to address management of wildfire risk.
- Assist a community with mitigation measures or actions to reduce wildfire risk.

In 2021, the Caldor Fire burned 221,835 acres threatening to devastate the City of South Lake Tahoe and threatened the entire Lake Tahoe Basin. Disaster was averted due to a concerted, multi-year effort by the region to protect communities in the wildland-urban interface through a comprehensive strategy of hazardous fuels management, landscape-scale forest restoration, community defense planning and targeted installation of water infrastructure for fire suppression.

The Tahoe Water for Fire Suppression Partnership, in collaboration with fire agencies, NGO's and local-state-federal officials, work together to protect at-risk communities and the surrounding federal forest lands from the threat of wildfire. The core of the effort is to expediate the installation of critical water infrastructure for fire suppression (waterlines, hydrants, interties, generators, storage tanks) in the WUI.

Many communities located within or adjacent to federal lands are at major risk of wildfires. Inadequate water supply and infrastructure for firefighting in many of these WUI communities pose a major threat to public safety, public health, and the broader environment. The need for comprehensive wildfire planning and mitigation measures, including water infrastructure for fire suppression, is vital to protect all WUI communities – including rural, underserved, and Tribal areas.

As stakeholders representing local special district governments and water agencies, we seek your leadership in correcting this eligibility oversight to better protect our federal lands and at-risk communities. If you have any questions, please do not hesitate to contact David French (Partnership), at dfrench@ensresources.com, Jay Tanner (ACWA) at jayt@acwa.com, or Cole Arreola-Karr (NSDC) at colek@nationalspecialdistricts.org.

Sincerely,

John Thiel,
General Manager
South Tahoe Public Utility District
Tahoe Water for Fire Suppression Partnership

Cole Arreola-Karr
Federal Advocacy Director
National Special Districts Coalition

David Reynolds
Director of Federal Relations
Association of California Water Agencies

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** E-3

FROM: Justin Broglio, Public Information Officer

SUBJECT: Public Information and Community Outreach Report

DISCUSSION:

Public Information and Community Outreach:

- For the month of April, our communications and outreach focused on – 1) the District's summer 2023 construction project outreach and messaging; 2) continued outreach around our Kings Beach Grid Median Household Income survey, 3) community updates and messaging on the Tahoe Vista boat ramp operations, and 3) our final winter operations updates for the Regional Park.
- Staff assisted with promoting the May Meltdown Disc Golf Tournament and remaining Spring activities and programs.
- Staff assisted with planning outreach to property owners and residents who will be impacted by the Satellite Pump Station Replacement project.
- Staff assisted with planning and messaging for the TVRA Boat Ramp opening.
- Staff initiated the design of the Summer 2023 Recreation Activity Guide.
- Staff completed design and distribution of the "Watermain Construction" postcard to all Kings Beach residents.
- Staff completed design and distribution of the District's final "Rate Adjustment" notification flyer to all customers, through traditional mailing and ebilling attachment.
- Staff finalized the launch of the District's new website.
- Staff continues to work toward a Summer 2023 re-launch of the District's Agents of Discovery Park Explorer App-based missions and challenges with a focus on water quality and wildfire educational content in collaboration with the UC Davis Tahoe Environmental Research Center and the USFS Lake Tahoe Basin Management Unit.

Special Project Update: Median Household Income Survey

- Staff continues to work with the Rural Community Assistance Corporation (RCAC) to complete the Median Household Income (MHI) Survey to the Kings Beach Grid and Brockway neighborhoods.
- This MHI survey was distributed to District water customers who reside in the Kings Beach Grid neighborhood (860 connections) and the Brockway neighborhood (145 connections) in February and March.
- **As of Wednesday, May 3 – RCAC has received 184 responses.**
- The District must receive an additional 55 surveys to meet our minimum survey return rate of 13% or higher (approximately 250 surveys) to be considered complete and valid.
- **Next Steps in May 2023:**
    - RCAC will be completing the third and final mailing of the Survey Materials (Letter, Survey Form, Return Envelope) on Friday, May 12th.
    - RCAC staff will be on-site May 15-18 to hand deliver a second door-hanger packet to all residences in multi-dwelling units larger than a triplex.

NTPUD 75th Anniversary Update:

- July 23, 2023 will mark 75 years since the District was incorporated in 1948.
- We have designed a 75th Anniversary logo set that will be used throughout the District and on all 2023 promotional materials and special event items.
- Throughout the Summer, the District will include our new tagline – *"Celebrating 75 Years of Service"* – in all our external messaging, including infrastructure project updates, special activities, community programs, and event partnerships.





Grants:

- Staff is continuing to monitor and review grant opportunities as appropriate.
- Staff is working to complete an application for the 2023 California State Parks Habitat Conservation Fund (HCF) for the District's North Tahoe Regional Park Trail Extension and Access Project.
- Staff has received the grant agreement for the District's 2022 HCF award for the Pam Emmerich Memorial Pinedrop Trailhead Project, in the amount of $132,901, awarded on February 7, 2023. Per Resolution 2022-04, approved by the NTPUD Board of Directors at its regular meeting on February 8, 2022, the District's General Manager is authorized to execute and submit all documents.
- Staff presented the District's Tennis and Pickleball Project to the Placer County Board of Supervisors at their April 18, 2023 meeting. The Board unanimously approved a $750,000 allocation of Placer County Park Dedication Fee Program funding to support the project.
- Staff continues to monitor and prepare possible applications for the NTCA's Community Vitality and Economic Health Investment Program.

Community and Regional Partner Connections:

- Participated in bi-weekly Tahoe-Truckee PIO team meetings and North Lake Tahoe-Truckee Stakeholder meetings.
    - April meetings focused on regional snowpack safety messaging, traffic mitigation and visitor messaging, and Spring/Summer updates.
- Attended the California Parks and Recreation Society Conference in San Diego.
    - Education and networking sessions focused on Rec & Parks marketing and outreach, seasonal hiring strategies, CA legislative advocacy and grant funding opportunities, and creative social media strategies.
- Attended NTCA First Tuesday Breakfast Club
    - Provided updates on the District's Summer 2023 construction schedule, Park and Beach operations, community events and recreation programs.

Review Tracking:

Submitted By: _____
Justin Broglio
Public Information Officer

Approved By: _____
Bradley A. Johnson, P.E.
General Manager/CEO

District Social Media Channels – April 2023

SUMMARY: For April, we continued to see good engagement across the District and Rec & Parks social media channels associated with the notification of Summer 2023 construction projects, the TVRA Boat Ramp opening, and Spring recreation events and programing. We boosted (paid ads) for the month focused on our seasonal hiring and summer job promotions.

Facebook Business Pages

	Monthly Reach	Highest Post Reach	Top Post	Profile Visits
NTPUD	7,886	*7,376 (paid) 202 (organic)*	*Summer job promotion*	*157*
NTRP	12,201	*3,023*	*Park Host opening*	*420*
NTEC	4,349	*74*	*Wedding Floral Designs*	163

Facebook Page Reach - The number of people who saw any content from our Page or about our Page, including posts, stories, ads, and shares.

Instagram Business Accounts

	Monthly Reach	Highest Post Reach	Top Post	Profile Visits
NTPUD	138	83	*Summer job promotion*	23
NTRP	1,049	860	*Boat Ramp Opening*	87
NTEC	788	281	*Wedding Floral Designs*	148

Instagram Reach - The number of unique accounts that saw any of our posts or stories at least once.

Twitter Business Accounts	@NorthTahoePUD
Estimated Monthly Impressions	242
Followers	426
Top Tweet	*Summer Construction Update*

Twitter Impressions – The number of times a user saw a tweet that we posted or retweeted


North Tahoe Public Utility District
April 21 at 1:28 PM ·
Apply for a summer job in Lake Tahoe today! The NTPUD is hiring for full-time, seasonal positions in both our Recreation & Parks Department and our Utility Operations Department. Pay ranges from $18-$27/hour for these positions. Work will be performed outside and internship credit is available for high school or college students. Position details and application available online at https://ntpud.org/jobs or call (530) 553-5413.
SEASONAL POSITIONS
• Park Workers
○ $20-25/hr
• Boat Ramp Attendants
○ $18-22/hr
• Utility Workers
○ $27/hr
CALL (530) 553-5413 OR APPLY ONLINE TODAY!
www.ntpud.org/jobs
END-OF-SEASON BONUS!
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Questions - call (530) 553-5413 or email hr@ntpud.org
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northtahoepud Looking for work in between seasons? We have a great temporary opportunity to join our Finance and Accounting team. This position requires general accounting experience and will not exceed a six-month placement. This position will perform a variety of technical accounting duties including account reconciliations, journal entries, accounts receivable, and accounts payable. Pay is $25 to $32 per hour, depending on experience. Apply today online at the link in our bio.
#accountingjobs #financejobs #northtahoejobs
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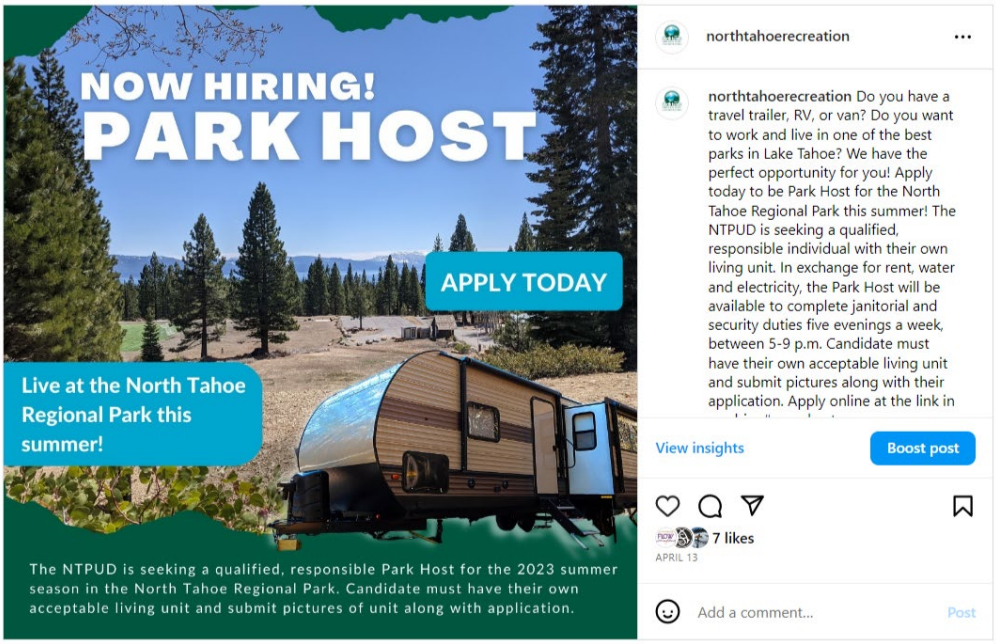
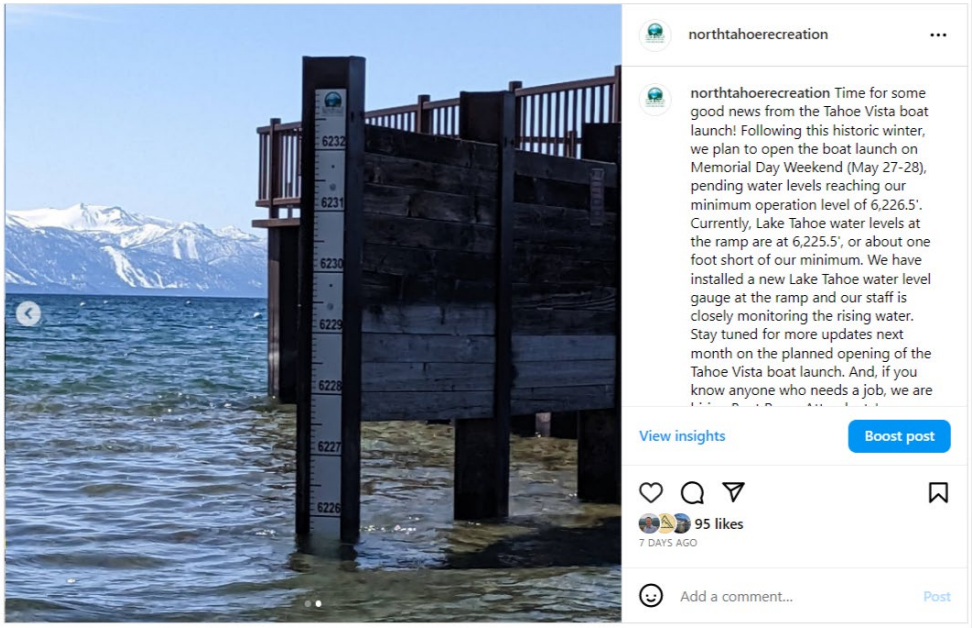
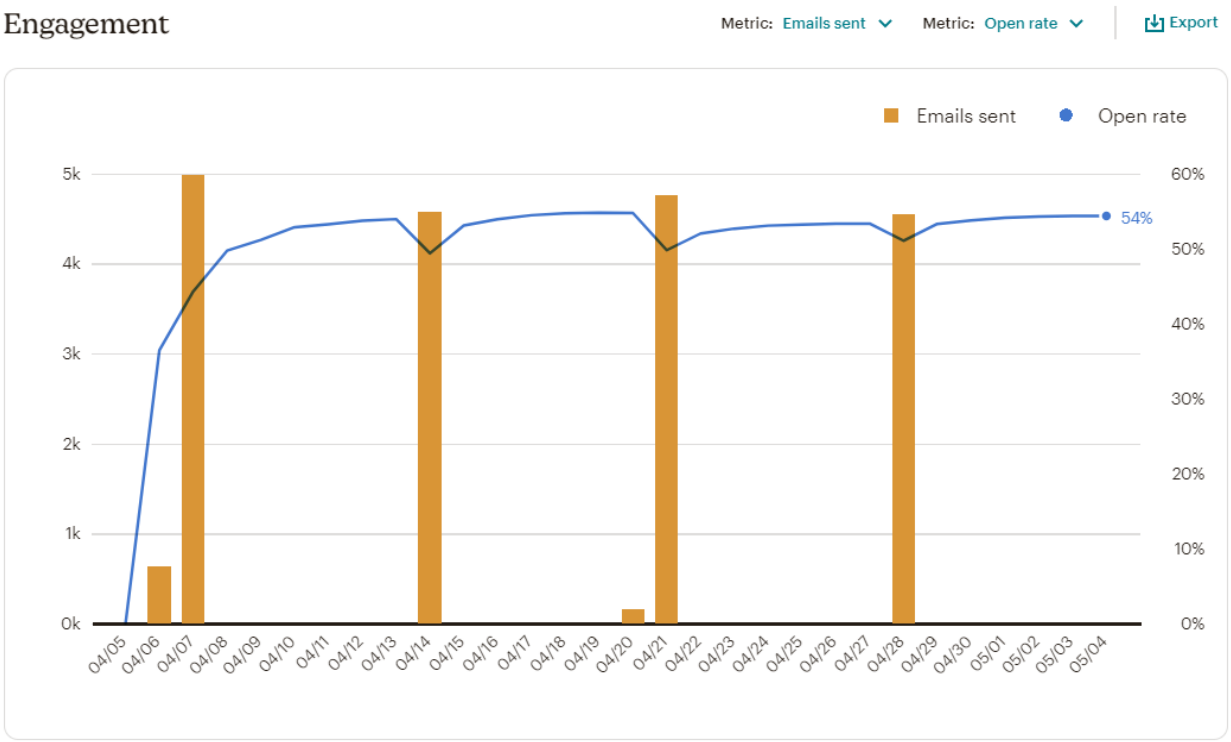
5 likes
APRIL 21
Add a comment...
Post


NOW HIRING!
PARK HOST
APPLY TODAY
Live at the North Tahoe Regional Park this summer!
The NTPUD is seeking a qualified, responsible Park Host for the 2023 summer season in the North Tahoe Regional Park. Candidate must have their own acceptable living unit and submit pictures of unit along with application.
northtahoerecreation
northtahoerecreation Do you have a travel trailer, RV, or van? Do you want to work and live in one of the best parks in Lake Tahoe? We have the perfect opportunity for you! Apply today to be Park Host for the North Tahoe Regional Park this summer! The NTPUD is seeking a qualified, responsible individual with their own living unit. In exchange for rent, water and electricity, the Park Host will be available to complete janitorial and security duties five evenings a week, between 5-9 p.m. Candidate must have their own acceptable living unit and submit pictures along with their application. Apply online at the link in
View insights
Boost post
7 likes
APRIL 13
Add a comment...
Post


northtahoerecreation
northtahoerecreation Time for some good news from the Tahoe Vista boat launch! Following this historic winter, we plan to open the boat launch on Memorial Day Weekend (May 27-28), pending water levels reaching our minimum operation level of 6,226.5'. Currently, Lake Tahoe water levels at the ramp are at 6,225.5', or about one foot short of our minimum. We have installed a new Lake Tahoe water level gauge at the ramp and our staff is closely monitoring the rising water. Stay tuned for more updates next month on the planned opening of the Tahoe Vista boat launch. And, if you know anyone who needs a job, we are
View insights
Boost post
95 likes
7 DAYS AGO
Add a comment...
Post



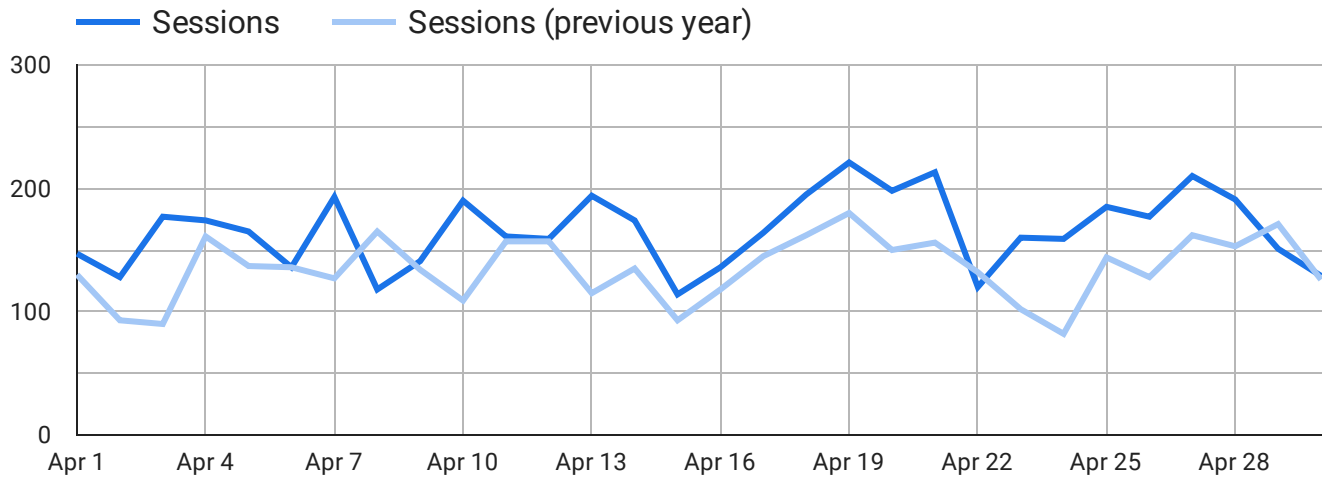
MailChimp Email Newsletter –
The District's weekly Recreation Update continues to generate an Email Open Rate of over 50% per email, showing a fantastic engagement rate from our email subscribers.



Monthly Website Metrics (ntpud.org)

Apr 1, 2023 - Apr 30, 2023

Website Traffic (Audience) Metrics



Sessions	Avg. Session Duration	Pages / Session	Site Speed (sec)
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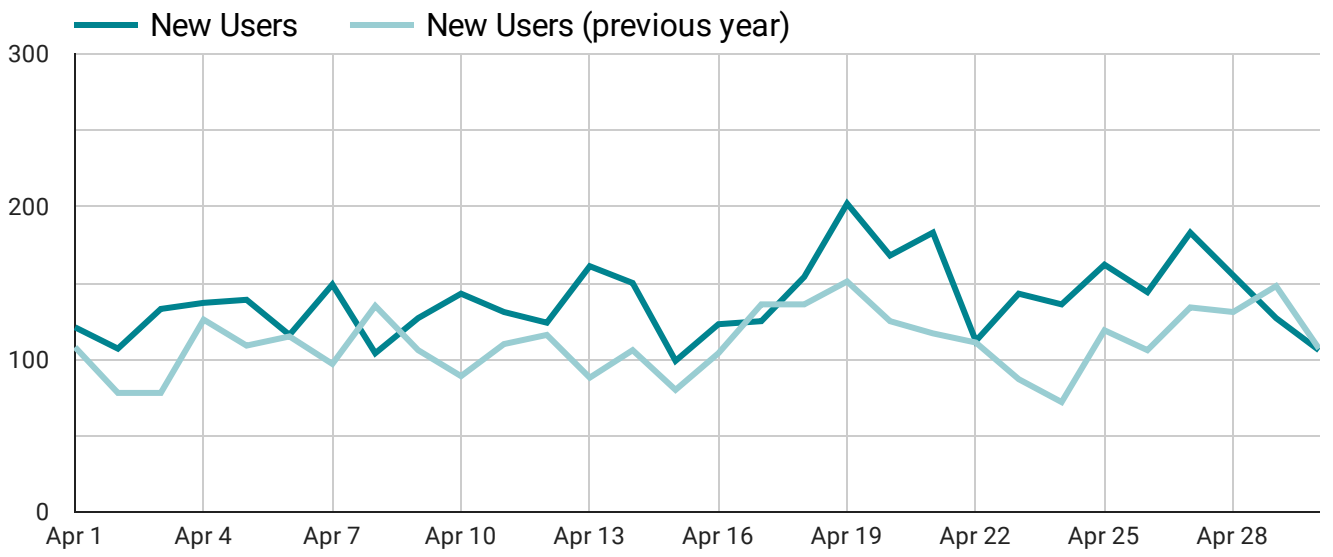
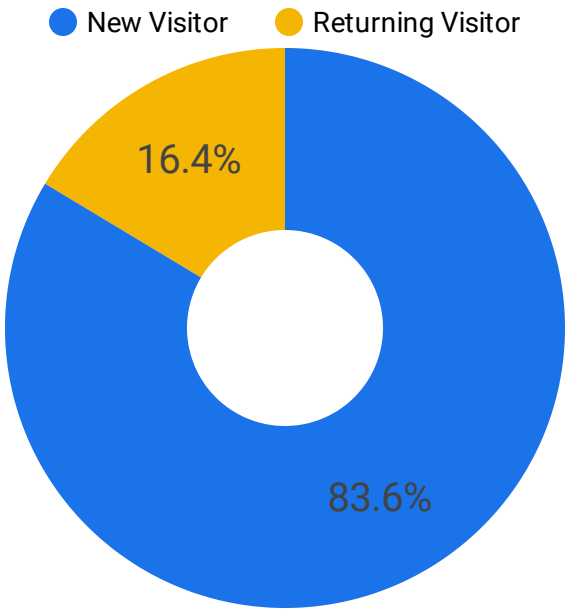
↑ 23.0%	↓ -4.1%	↓ -0.8%	↓ -37.1%

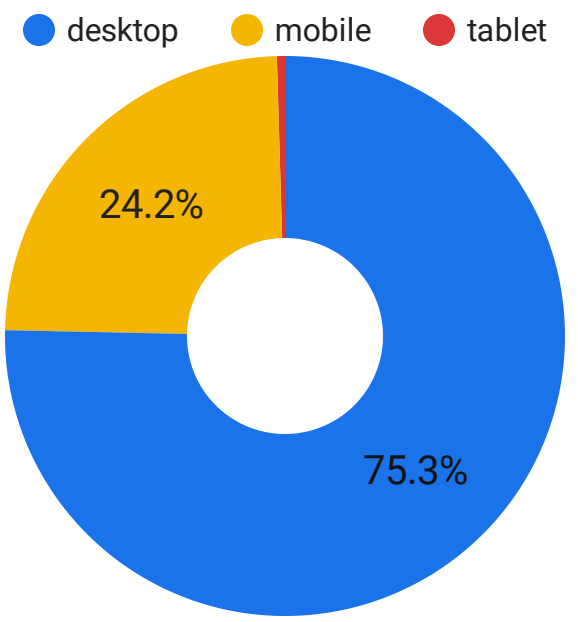


Users	New Users	Pageviews	Avg. Time on Page
4,385	4,164	7,094	00:01:29
↑ 24.2%	↑ 25.3%	↑ 22.0%	↓ -1.5%

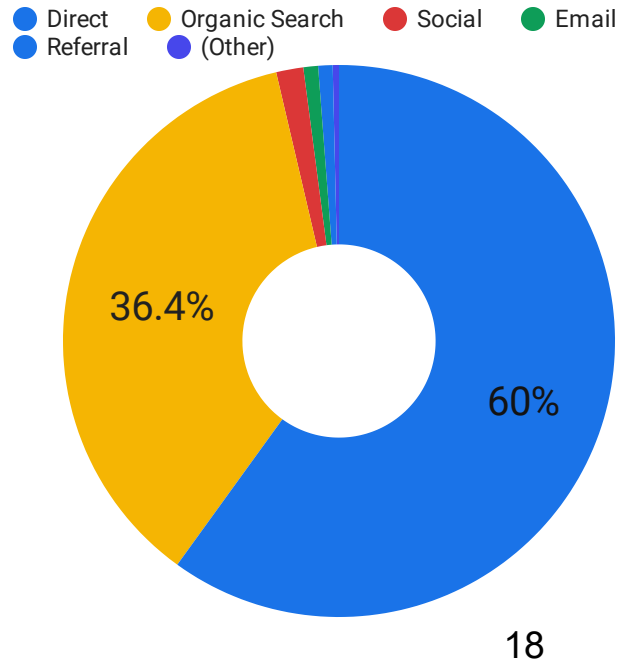
Website Users



User Device



User Traffic Source



How did users get to our website? (Web Search, Referral Link, or Social Link)

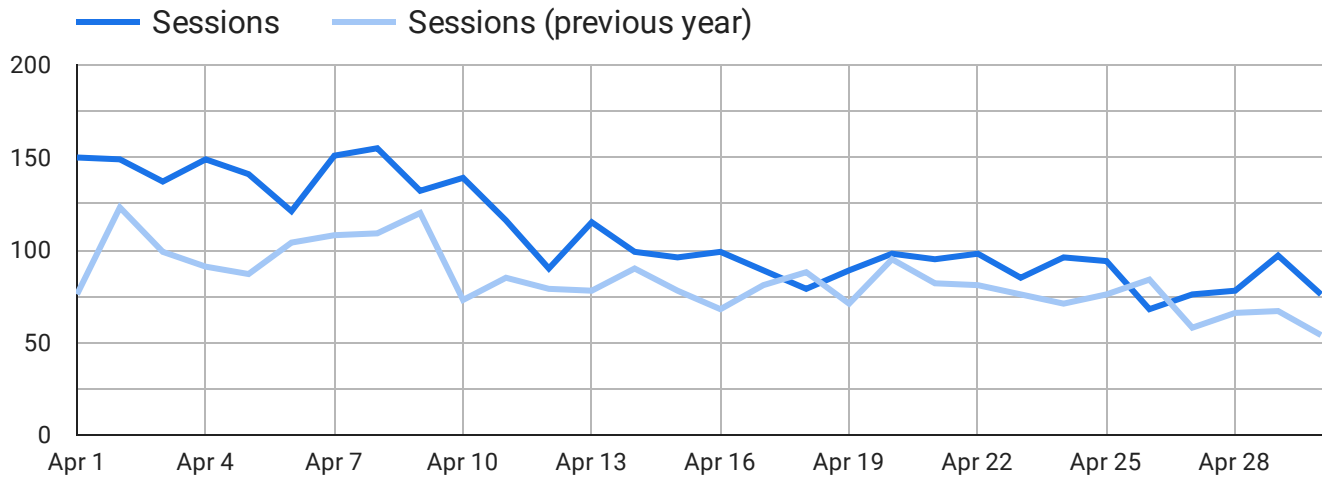
	Source / Medium	Users
1.	(direct) / (none)	2,760
2.	google / organic	1,371
3.	bing / organic	61
4.	All External Subscribers / email	44
5.	yahoo / organic	24
6.	m.facebook.com / referral	35

	Social Network ▲	Users
1.	(not set)	4,297
2.	Facebook	85
3.	Instagram	3
4.	LinkedIn	2
5.	Twitter	2

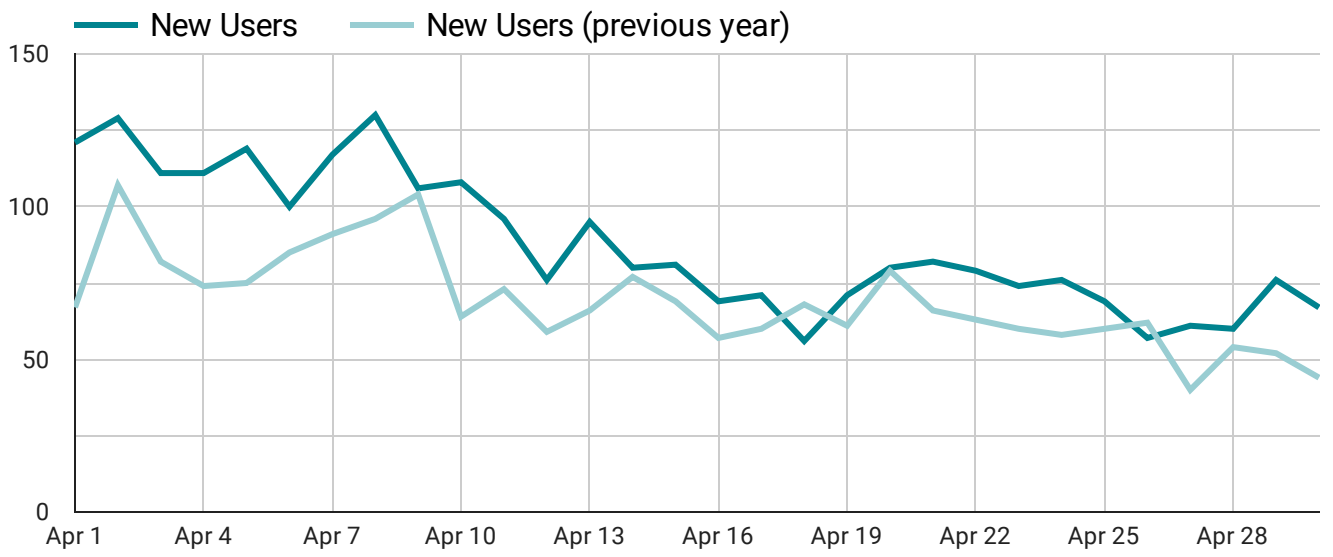
Monthly Website Metrics (northtahoeparks.com)

Apr 1, 2023 - Apr 30, 2023

Website Traffic (Audience) Metrics

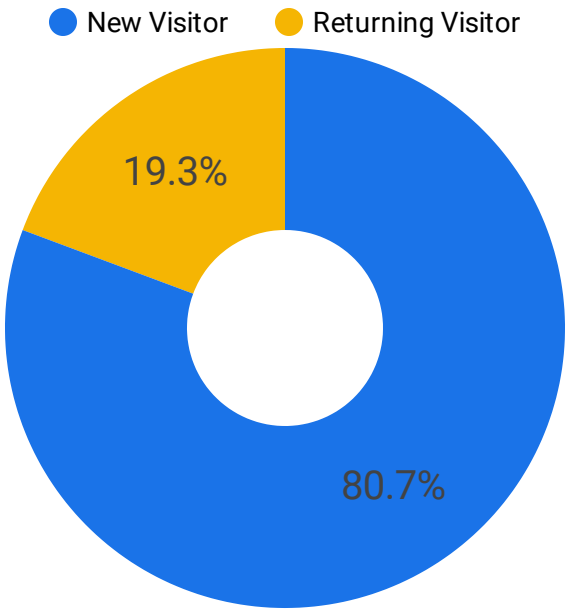


Sessions	Avg. Session Duration	Pages / Session	Site Speed (sec)
3,257	00:01:04	1.65	0.18
↑ 29.3%	↓ -2.1%	↑ 1.7%	↓ -30.4%

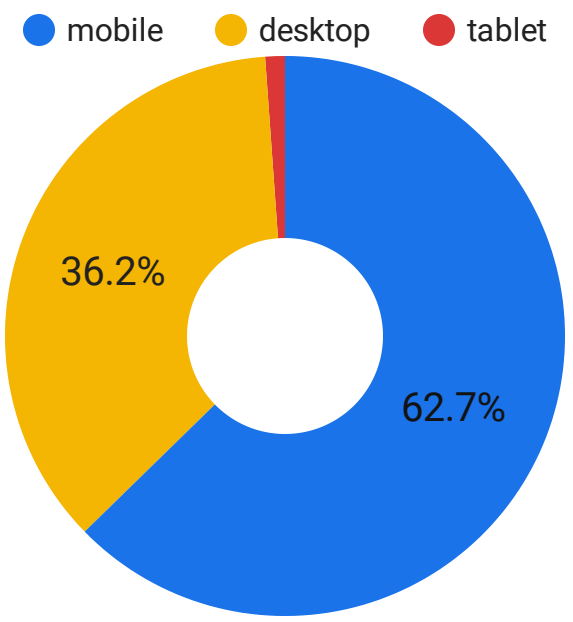


Users	New Users	Pageviews	Avg. Time on Page
2,689	2,625	5,387	00:01:39
↑ 27.0%	↑ 26.6%	↑ 31.5%	↓ -6.2%

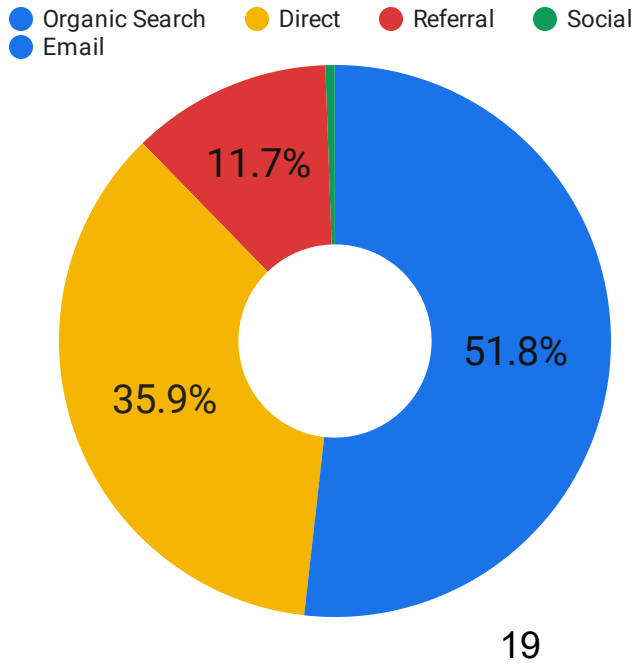
Website Users



User Device



User Traffic Source



How did users get to our website? (Web Search, Referral Link, or Social Link)

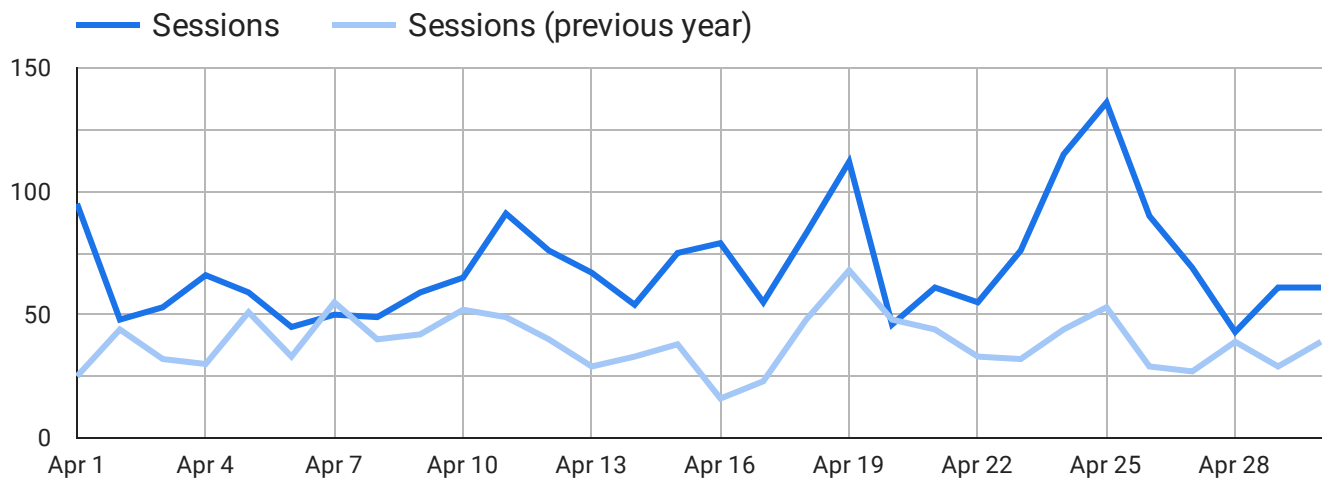
	Source / Medium	Users
1.	google / organic	1,272
2.	(direct) / (none)	1,060
3.	visitrenotahoe.com / ref...	44
4.	bing / organic	39
5.	palisadestahoe.com / r...	55
6.	laketahoethisweek.com...	30

	Social Network ▲	Users
1.	(not set)	2,665
2.	Facebook	21
3.	Yelp	4
4.	reddit	2

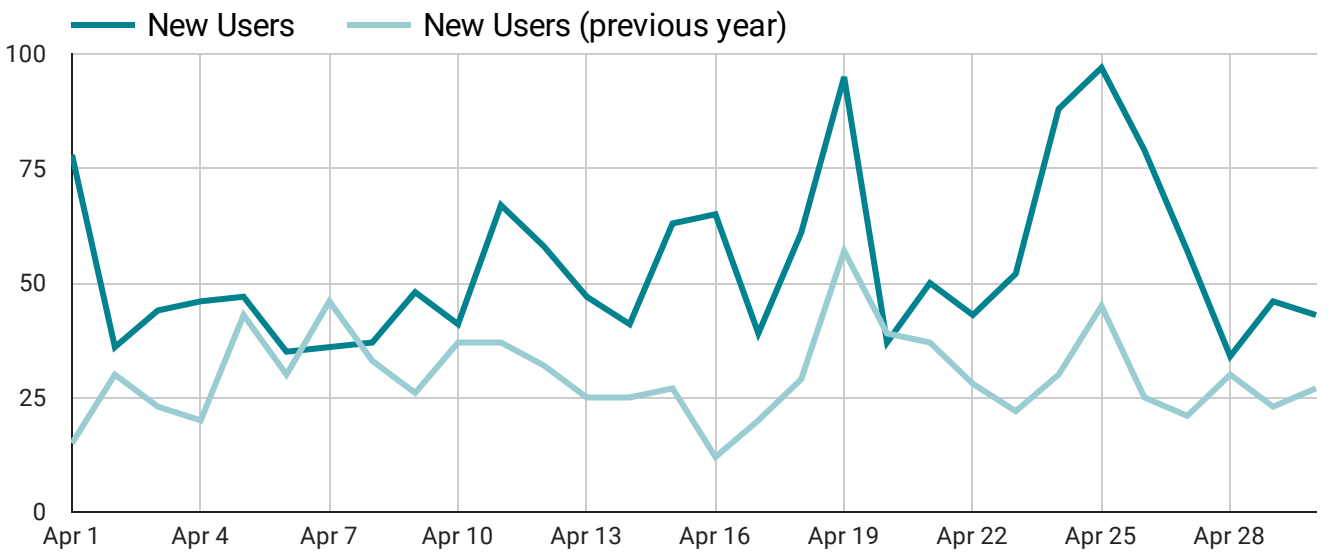
Monthly Website Metrics (northtahoeevents.com)

Apr 1, 2023 - Apr 30, 2023

Website Traffic (Audience) Metrics

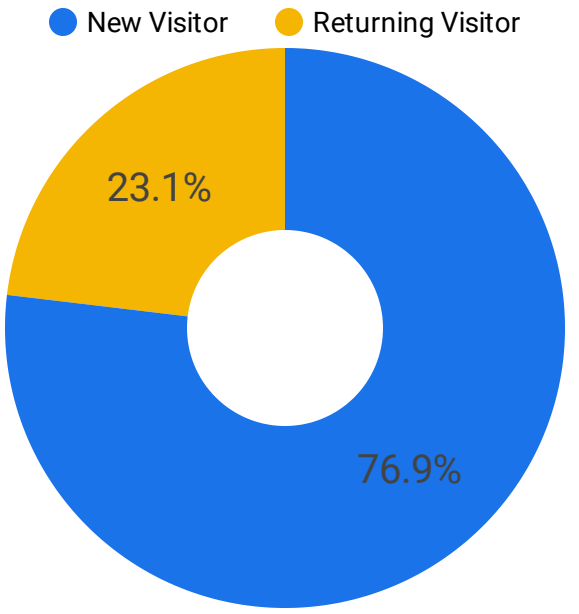


Sessions	Avg. Session Duration	Pages / Session	Site Speed (sec)
2,094	00:01:27	1.57	0.32
↑ 79.7%	↑ 24.0%	↓ -19.9%	↓ -75.7%

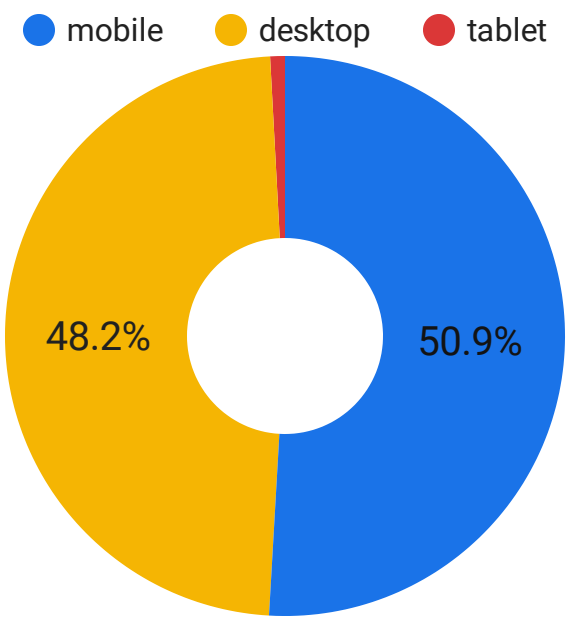


Users	New Users	Pageviews	Avg. Time on Page
1,677	1,610	3,298	00:02:31
↑ 79.9%	↑ 80.1%	↑ 44.0%	↑ 108.5%

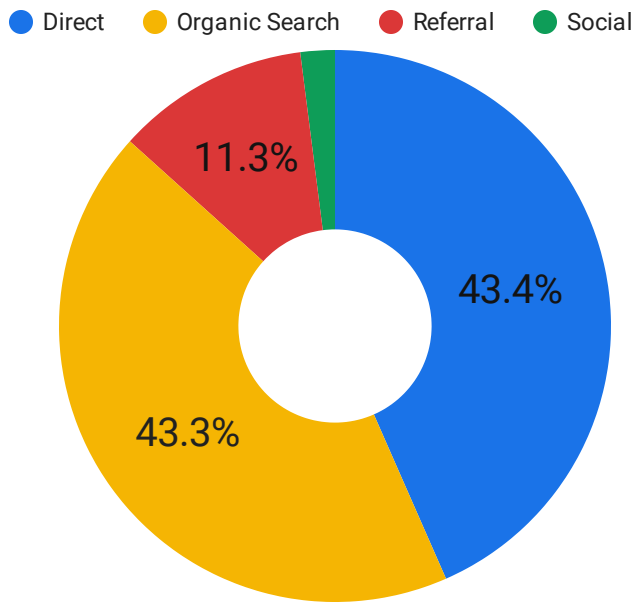
Website Users



User Device



User Traffic Source



How did users get to our website? (Web Search, Referral Link, or Social Link)

	Source / Medium	Users
1.	google / organic	611
2.	(direct) / (none)	705
3.	192.168.17.220 / referral	217
4.	nteventcenter.wpengine...	75
5.	orion.managewp.com /...	1
6.	bing / organic	35

	Social Network ▲	Users
1.	(not set)	1,644
2.	Facebook	7
3.	Instagram	18
4.	Instagram Stories	6
5.	Yelp	2

Monthly Sewer Rates Effective July 1, 2023

Formed in 1948, the North Tahoe Public Utility District (NTPUD) serves approximately 5,500 sewer customers and 3,985 metered water customers across a 6.5 square mile region of North Lake Tahoe.

In 2018, the District undertook a comprehensive cost-of-service study to determine whether our utility rates were sufficient to meet system rehabilitation and replacement needs, as well as the District's sewer and water operational costs. The study also assessed our utility rates for compliance with industry best practices and California state law. At a public hearing on November 12, 2019 and in compliance with California Proposition 218 (Cal. Const. Article XIIID, sec. 6), the NTPUD Board of Directors adopted a new five-year rate structure developed from the findings of this study.

The five-year rate structure has funded significant reinvestment in the District's aging sewer and water systems to ensure infrastructure rehabilitation and replacement occurs before we begin to see significant failures. During this five-year rate adjustment period, the District's rates remain among the lowest of sewer and water service providers in the region.

New sewer and water rates will become effective July 1, 2023.

More information can be found online at *www.ntpud.org/rates*

MONTHLY RATES*

	CURRENT RATES	FY 2023-24
Effective Date		**7/1/23**
Residential		
Base Rate	**$31.13**	**$34.67**
System Replacement Rate	**15.48**	**15.81**
State/Federal Mandate Fee	**1.34**	**1.37**
Total Residential:	**$47.95**	**$51.86**
Non-Residential		
Base Rate	*See table below*	
System Replacement Rate	*See table below*	
State/Federal Mandate Fee	**1.34**	**1.37**
Total Non-Residential:		

*per equivalent dwelling unit

Important Note for Sewer System Customers: Businesses and homeowners in the District pay a sewer fee to the NTPUD (one of the five member agencies of the T-TSA) to process and export wasterwater out of the District. Customers also pay a fee directly to T-TSA (bi-annually) for the treatment of the District's wastewater at their Truckee plant.

MONTHLY NON-RESIDENTIAL BASE RATES (by unit)

	UNIT	CURRENT RATES	FY 2023-24
Effective Date			**7/1/23**
Motel w/o Kitchen	Per Living Unit/Month	**$10.06**	**$11.20**
Motel w/ Kitchen	Per Living Unit/Month	**13.11**	**14.60**
Campsite w/ Sewer	# of Sites/Month	**20.09**	**22.37**
Campsite w/o Sewer	# of Sites/Month	**17.57**	**19.56**
Other Business	# of Fixture Units/Month	**4.00**	**4.45**
Markets	# of Fixture Units/Month	**7.05**	**7.85**
Laundries	# of 10lb Machines/Month	**16.45**	**18.32**
Restaurants & Bars			
Inside Seating	# of Seats/Month	**3.08**	**3.43**
Outside Seating	# of Seats/Month	**1.02**	**1.13**
Theatres	# of Seats/Month	**0.39**	**0.44**
Churches	# of Seats/Month	**0.39**	**0.44**
Barber Shops	# of Service Chairs/Month	**10.59**	**11.79**
Beauty Shops	# of Service Chairs/Month	**17.57**	**19.56**
Schools	# of Seats/Month	**0.07**	**0.07**
Marina Boat Pumping Facility	Per Facility/Month	**34.80**	**38.76**
Swimming Pools	Per Pool/Month	**8.00**	**8.91**
Snack Bars	# of Fixture Units/Month	**3.08**	**3.43**
Motel Res/ Stock Coop/ Studio	Living Units/Month	**26.61**	**29.64**
Animal Shelter	Per Account/Month	**110.15**	**122.66**
Service Stations	# of Service Bays/Month	**53.75**	**59.85**

MONTHLY NON-RESIDENTIAL SYSTEM REPLACEMENT RATES (by unit)

	UNIT	CURRENT RATES	FY 2023-24
Effective Date			**7/1/23**
Motel w/o Kitchen	Per Living Unit/Month	**$5.00**	**$5.11**
Motel w/ Kitchen	Per Living Unit/Month	**6.52**	**6.66**
Campsite w/ Sewer	# of Sites/Month	**9.99**	**10.02**
Campsite w/o Sewer	# of Sites/Month	**8.73**	**8.92**
Other Business	# of Fixture Units/Month	**1.99**	**2.03**
Markets	# of Fixture Units/Month	**3.50**	**3.58**
Laundries	# of 10lb Machines/Month	**8.18**	**8.36**
Restaurants & Bars			
Inside Seating	# of Seats/Month	**1.53**	**1.56**
Outside Seating	# of Seats/Month	**0.51**	**0.52**
Theatres	# of Seats/Month	**0.20**	**0.20**
Churches	# of Seats/Month	**0.20**	**0.20**
Barber Shops	# of Service Chairs/Month	**5.26**	**5.38**
Beauty Shops	# of Service Chairs/Month	**8.73**	**8.92**
Schools	# of Seats/Month	**0.03**	**0.03**
Marina Boat Pumping Facility	Per Facility/Month	**17.30**	**17.68**
Swimming Pools	Per Pool/Month	**3.98**	**4.06**
Snack Bars	# of Fixture Units/Month	**1.53**	**1.56**
Motel Res/ Stock Coop/ Studio	Living Units/Month	**13.23**	**13.51**
Animal Shelter	Per Account/Month	**54.76**	**55.94**
Service Stations	# of Service Bays/Month	**26.72**	**27.30**

See reverse for Monthly Water Rates

Monthly Water Rates Effective July 1, 2023

MONTHLY SINGLE FAMILY RESIDENTIAL RATES

	CURRENT RATES	FY 2023-24
Effective Date		7/1/23
Fixed ($/month)		
Base	$34.85	$35.55
System Replacement	29.96	30.58
State/Federal Mandate	1.62	1.67
Variable ($/1,000 gallons)		
0 - 8,000 gallons	$2.83	$2.89
> 8,000 - 20,000 gallons	3.04	3.10
> 20,000 gallons	3.32	3.39

MONTHLY COMMON METER RATES (Irrigation)

	CURRENT RATES	FY 2023-24
Effective Date		7/1/23
Fixed ($/month) **Base**		
¾"	$18.54	$18.91
1"	32.46	33.11
1 ½"	83.48	85.15
2"	126.14	128.66
3"	222.60	227.05
4"	346.90	353.84
6"	618.11	630.47
System Replacement		
¾"	$30.61	$31.22
1"	53.58	54.65
1 ½"	137.78	140.54
2"	208.19	212.35
3"	367.41	374.76
4"	572.57	584.02
6"	1,020.20	1,040.60
State/Federal Mandate	$1.62	$1.67
Variable ($/1,000 gallons)		
0 - 41,000 gal	$3.25	$3.32
41,000 gal and greater	3.62	3.69

MONTHLY MULTI-RESIDENTIAL RATES

	CURRENT RATES	FY 2023-24
Effective Date		7/1/23
Fixed ($/month) **Base**		
¾"	$67.71	$69.06
1"	118.53	120.90
1 ½"	304.82	310.92
2"	460.58	469.79
3"	812.82	829.08
4"	1,266.70	1,292.04
6"	2,257.00	2,302.14
System Replacement		
¾"	$29.96	$30.58
1"	47.08	48.05
1 ½"	121.06	123.57
2"	182.93	186.71
3"	322.82	329.49
4"	503.09	513.49
6"	998.69	1,019.36
State/Federal Mandate	$1.62	$1.67
Variable ($/1,000 gallons)	*Tiers Vary By Meter Size (see chart below)*	
Tier 1	$2.78	$2.84
Tier 2	2.90	2.96
Tier 3	3.17	3.23

MONTHLY COMMERCIAL RATES

	CURRENT RATES	FY 2023-24
Effective Date		7/1/23
Fixed ($/month) **Base**		
¾"	$51.42	$52.45
1"	90.02	91.82
1 ½"	231.49	236.12
2"	349.78	356.78
3"	617.29	629.64
4"	961.98	981.22
6"	1,714.06	1,748.34
System Replacement		
¾"	$29.96	$30.58
1"	47.08	48.05
1 ½"	121.06	123.57
2"	182.93	186.71
3"	322.82	329.49
4"	503.09	513.49
6"	998.69	1,019.36
State/Federal Mandate	$1.62	$1.67
Variable ($/1,000 gallons)	*Tiers Vary By Meter Size (see chart below)*	
Tier 1	$2.79	$2.85
Tier 2	2.99	3.05
Tier 3	3.13	3.19

TIERS FOR MULTI-RESIDENTIAL & COMMERCIAL CLASSES

METER SIZE	TIER 1	TIER 2	TIER 3
¾"	0 - 6,000 gal	6,000 - 41,000 gal	41,000 gal & greater
1"	0 - 11,000 gal	11,000 - 46,000gal	46,000 gal & greater
1 ½"	0 - 27,000 gal	27,000 - 116,000 gal	116,000 gal & greater
2"	0 - 41,000 gal	41,000 - 134,000 gal	134,000 gal & greater
3"	0 - 72,000 gal	72,000 - 161,000 gal	161,000 gal & greater
4"	0 - 112,000 gal	112,000 - 261,000 gal	261,000 gal & greater
6"	0 - 200,000 gal	200,000 - 460,000 gal	460,000 gal & greater

MONTHLY FIRE PROTECTION SYSTEM RATES (per fire line size)

	CURRENT RATES	FY 2023-24		CURRENT RATES	FY 2023-24
Effective Date		7/1/23	**Effective Date**		7/1/23
Fixed ($/month)			**Fixed** ($/month)		
¾"	$2.89	$2.95	3"	$11.52	$11.75
1"	3.84	3.92	4"	15.36	15.66
1 ½"	5.76	5.87	6"	23.03	23.50
2"	7.68	7.83	8"	30.71	31.33

Important Note for Water System Customers: There are two private water companies, Agate Bay Water Company and Fulton Water Company, that operate within the service boundaries of the North Tahoe Public Utility District. Customers served by either of these companies will only be impacted by the sewer rate adjustment, not the water rate adjustment.

See reverse for Monthly Sewer Rates

NEW WATERMAIN CONSTRUCTION SUMMER 2023



The North Tahoe Public Utility District will be installing new watermains and mid-block fire hydrants on **Golden and Rainbow Avenues and Secline Street** this summer. This project is part of the NTPUD's long-term effort to improve water delivery and provide adequate fire suppression supply to homes in the Kings Beach Grid.

CELEBRATING 75 YEARS OF SERVICE
est. 1948
north tahoe
PUBLIC UTILITY DISTRICT

Visit **www.ntpud.org/projects** for detailed information about this project, homeowner responsibilities, and more.

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** E-4a

FROM: Finance Department

SUBJECT: Monthly Draft Financial Reports through March 31, 2023

DISCUSSION:

The following financial reports provide the revenue and expense status of the North Tahoe Public Utility District as of the month ending March 31, 2023. This draft report represents 9/12 or 75% of the fiscal year.

- **All Funds:** At the end of March, the District's Revenues exceeded Expenses by $2,203,449. This represents Net Income of $1,121,511 over Budget. Capital projects and purchases in the amount of $12,090,807 have been initiated year-to-date (YTD). Operating Revenues YTD are ahead of budget by $107,201. The District as a whole, is ($688,329) or (5.8%) under Budget for expenses at month end primarily driven by Salaries and Benefits being under budget by ($323,734) due to open positions during the year, Other Operating Expenses under Budget by ($119,930), Utilities under budget by ($98,976), and Outside Services/Contractual under budget by ($104,038). Non-Operating Revenues are exceeding Budget by $335,005 at month end primarily due to unbudgeted Grant Revenue.

- **All Sewer Funds:** This report includes the Sewer Operations Fund, the Sewer Reserve Fund, and the Sewer System Replacement Fund. At the end of March, the Sewer Revenues exceeded Expenses by $542,252. Operating Revenues YTD are $90,721 over Budget. Operating Expenses are ($152,233) or (5.1%) under Budget at month end, largely due to Outside Services/Contractual and Utilities. Non-Operating Revenues are in excess of Budget due to Gain on Sale of equipment. Combined this results in a YTD performance of $266,699 better than Budget.

  The Sewer Fund has expended $819,243 and encumbered an additional $1,019,133 for CIP through March 31, 2023. See Capital Outlay page.

- **All Water Funds:** This report includes the Water Operations Fund, the Water Reserve Fund, and the Water System Replacement Fund. At the end of March, the Water Revenues exceeded Expenses by $4,224,328. Operating Revenues YTD are under budget by ($137,151) due to lower than anticipated consumption. Operating Expenses YTD are ($109,960) or (3.9%) under Budget. Grant Revenue YTD has exceeded budget by $532,5511 primarily due to the recognition Federal Forest Fuels Fire Suppression Grant Revenue in November. Combined this results in a YTD performance of $511,629 greater than Budget.

The Water Fund has expended $3,854,475 and encumbered an additional $4,853,168 for CIP through March 31, 2023. The Carnelian Bay & Kings Beach Watermain Improvements multi-year project includes encumbrances for the coming year phase reflected in the Five-Year CIP Budget. See Capital Outlay page.

- **All Recreation & Parks:** This report includes the Regional Park, the TVRA Boat Ramp, the Event Center, and contractual maintenance services provided to Placer County and Kings Beach Elementary School. At the end of March, the Recreation & Parks Revenues exceeded Expenses by $832,324. Recreation and Parks Operating Revenues are $74,041 ahead of Budget YTD. Total Expenses YTD are ($185,872) under Budget largely due to Salaries and Benefits. Non-Operating Revenue is ($310,230) under Budget YTD due to the timing of Grant Revenue.

  The Recreation and Parks have expended $882,007 and encumbered an additional $362,283 for CIP Parks Projects through March 31, 2023. See Capital Outlay page.

- **North Tahoe Event Center (NTEC):** NTEC has a Net Loss of ($117,787) YTD compared to Budget Net Loss of $(155,763**).**

- **Fleet:** Operating Expenses YTD are ($45,408) under budget, due to Other Operating Expenses.

  Fleet has expended $144,966 for CIP and encumbered $19,840 through March 31, 2023. See Capital Outlay page.

- **General & Administrative and Base:** Operating Expenses YTD are ($194,856) or (5.7%) below Budget, mainly due to Employee Benefits.

  Administration has expended $135,692 for CIP with no additional encumbrances through March 31, 2023. See Capital Outlay page.

- **Capital Outlay:** The District has expended $5,836,382 on Capital and encumbered additional $6,254,424 for a total of $12,090,807 through the month of March 31, 2023.

ATTACHMENTS: Financial Reports for March 31, 2023

REVIEW TRACKING:

Submitted by:

Vanetta N. Van Cleave
Chief Financial Officer

Approved by:
Bradley A. Johnson, P.E.
General Manager/CEO



-

Statement of Revenues and Expenses
For the Period Ended March 31, 2023

	Month-To-Date				Year-To-Date				FY 2022
Income Statement	**Actual**	**Budget**	**Variance**	**% Variance**	**Actual**	**Budget**	**Variance**	**% Variance**	**YTD**
Operations									
Operating Revenue	$ 761,646	$ 743,392	$ 18,254	2.5%	$ 7,459,572	$ 7,353,930	$ 105,642	1.4%	$ 6,968,783
Internal Revenue	23,491	12,872	10,619	82.5%	147,738	146,179	1,559	1.1%	133,301
Total Operating Revenue	$ 785,137	$ 756,264	$ 28,873	3.8%	$ 7,607,310	$ 7,500,109	$ 107,201	1.4%	$ 7,102,084
Salaries and Wages	$ (443,415)	$ (466,616)	$ 23,201	5.0%	$ (3,957,893)	$ (4,045,041)	$ 87,148	2.2%	$ (3,444,570)
Employee Benefits	(216,948)	(240,711)	23,763	9.9%	(1,806,229)	(2,042,815)	236,586	11.6%	(1,621,290)
Outside Services/Contractual	(79,104)	(96,840)	17,736	18.3%	(859,382)	(963,420)	104,038	10.8%	(812,731)
Utilities	(43,951)	(48,933)	4,982	10.2%	(409,770)	(508,746)	98,976	19.5%	(426,190)
Other Operating Expenses	(135,542)	(140,224)	4,682	3.3%	(1,233,337)	(1,353,267)	119,930	8.9%	(966,012)
Insurance	(23,053)	(23,066)	13	0.1%	(207,839)	(207,592)	(247)	-0.1%	(181,300)
Internal Expense	(23,491)	(12,872)	(10,619)	-82.5%	(147,738)	(146,179)	(1,559)	-1.1%	(131,273)
Debt Service	(4,540)	-	(4,540)	-100.0%	(40,862)	(60,821)	19,959	32.8%	(52,124)
Depreciation	(275,706)	(287,425)	11,719	4.1%	(2,431,591)	(2,455,089)	23,498	1.0%	(2,290,702)
Total Operating Expense	$ (1,245,750)	$ (1,316,687)	$ 70,937	5.4%	$ (11,094,641)	$ (11,782,970)	$ 688,329	5.8%	$ (9,926,192)
Operating Income(Loss)	$ (460,613)	$ (560,423)	$ 99,810	17.8%	$ (3,487,331)	$ (4,282,861)	$ 795,530	18.6%	$ (2,824,108)
Non-Operations									
Property Tax Revenue	$ 488,750	$ 488,750	$ -	0.0%	$ 4,398,750	$ 4,398,750	$ -	0.0%	$ 4,192,500
Community Facilities District (CFD 94-1)	55,823	55,692	131	0.2%	502,405	501,225	1,180	0.2%	490,477
Grant Revenue	34,193	89,734	(55,541)	-61.9%	688,070	484,448	203,622	42.0%	423,369
Interest	1,800	-	1,800	100.0%	72,456	-	72,456	100.0%	(44,952)
Other Non-Op Revenue	25,205	5,986	19,219	321.1%	111,623	53,876	57,747	107.2%	48,824
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	(8,725)	(8,167)	(558)	-6.8%	(82,524)	(73,500)	(9,024)	-12.3%	(62,580)
Income(Loss)	$ 136,433	$ 71,572	$ 64,861	90.6%	$ 2,203,449	$ 1,081,938	$ 1,121,511	103.7%	$ 2,223,530
Additional Funding Sources									
Allocation of Non-Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	$ 136,433	$ 71,572	$ 64,861	90.6%	$ 2,203,449	$ 1,081,938	$ 1,121,511	103.7%	$ 2,223,530
Operating Income	$ (460,613)	$ (560,423)	$ 99,810	17.8%	$ (3,487,331)	$ (4,282,861)	$ 795,530	18.6%	$ (2,824,108)
Net Income(Loss)	$ 136,433	$ 71,572	$ 64,861	90.6%	$ 2,203,449	$ 1,081,938	$ 1,121,511	103.7%	$ 2,223,530
Earnings Before Interest, Depreciation & Amortization	$ 416,679	$ 358,997	$ 57,682	16.1%	$ 4,675,902	$ 3,597,848	$ 1,078,054	30.0%	$ 4,566,356
Operating Ratio	159%	174%	-15%	-8.9%	146%	157%	-11%	-7.2%	140%
Operating Ratio - plus Tax & CFD	94%	101%	-8%	-7.5%	89%	95%	-6%	-6.7%	84%
Debt Service Coverage Ratio	30.05				53.92	17.79	3614%	-1835%	42.66

Actual Results For the Month Ended March 31, 2023

Income Statement	Sewer	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
Operations						
Operating Revenue	$ 347,946	$ 338,212	$ 53,415	$ -	$ 22,073	$ 761,646
Internal Revenue	3,404	4,091	15,995	-	-	23,491
Total Operating Revenue	$ 351,350	$ 342,303	$ 69,410	$ -	$ 22,073	$ 785,137
Salaries and Wages	$ (99,128)	$ (88,725)	$ (60,745)	$ (13,429)	$ (181,388)	$ (443,415)
Employee Benefits	(50,133)	(44,636)	(29,345)	(7,136)	(85,698)	(216,948)
Outside Services/Contractual	(12,985)	(9,827)	(22,767)	(2,575)	(30,951)	(79,104)
Utilities	(12,234)	(17,734)	(4,949)	(965)	(8,069)	(43,951)
Other Operating Expenses	(11,158)	(61,985)	(16,923)	(19,823)	(25,653)	(135,542)
Internal Expense	(2,956)	(4,132)	(4,345)	(137)	(11,921)	(23,491)
Debt Service	-	(4,540)	-	-	-	(4,540)
Insurance	(4,293)	(4,293)	(4,293)	(5,073)	(5,100)	(23,053)
Depreciation	(113,454)	(95,299)	(50,594)	(13,579)	(2,781)	(275,706)
Total Operating Expense	(306,341)	(331,170)	(193,960)	(62,718)	(351,560)	(1,245,750)
Operating Contribution	$ 45,009	$ 11,133	$ (124,550)	$ (62,718)	$ (329,487)	$ (460,613)
Allocation of Fleet	$ (25,479)	$ (23,950)	$ (9,015)	$ 58,444	$ -	$ -
Operating Income(Loss)	$ 19,530	$ (12,818)	$ (133,565)	$ (4,274)	$ (329,487)	$ (460,613)
Non-Operations						
Property Tax Revenue	$ 45,833	$ 345,833	$ 129,167	$ -	$ (32,083)	$ 488,750
Community Facilities District (CFD 94-1)	-	-	55,823	-	-	55,823
Grant Revenue	-	-	34,193	-	-	34,193
Interest	-	-	-	-	1,800	1,800
Other Non-Op Revenue	-	6,052	17,500	-	1,653	25,205
Capital Contribution	-	-	-	-	-	-
Other Non-Op Expenses	-	-	(558)	-	(8,167)	(8,725)
Income(Loss)	$ 65,363	$ 339,068	$ 102,559	$ (4,274)	$ (366,284)	$ 136,433
Additional Funding Sources						
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Transfers	-	-	-	-	-	-
Balance	$ 65,363	$ 339,068	$ 102,559	$ (4,274)	$ (366,284)	$ 136,433
Earnings Before Interest, Depreciation & Amortization	$ 178,817	$ 438,906	$ 153,153	$ 9,306	$ (363,503)	$ 416,679
Operating Ratio	87%	97%	279%			Median
Operating Ratio - plus Tax & CFD	77%	48%	76%			54%



YTD For the Period Ended March 31, 2023

Income Statement	Sewer	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
Operations						
Operating Revenue	$ 3,117,951	$ 3,321,532	$ 925,200	$ -	$ 94,889	$ 7,459,572
Internal Revenue	30,638	46,706	70,394	-	-	147,738
Total Operating Revenue	$ 3,148,589	$ 3,368,237	$ 995,594	$ -	$ 94,889	$ 7,607,310
Salaries and Wages	$ (836,641)	$ (773,541)	$ (597,773)	$ (113,521)	$ (1,636,416)	$ (3,957,893)
Employee Benefits	(418,430)	(383,697)	(299,815)	(60,230)	(644,056)	(1,806,229)
Outside Services/Contractual	(114,718)	(94,826)	(183,610)	(8,392)	(457,836)	(859,382)
Utilities	(103,326)	(170,360)	(60,200)	(4,672)	(71,213)	(409,770)
Other Operating Expenses	(282,740)	(335,526)	(163,904)	(127,103)	(324,064)	(1,233,337)
Internal Expense	(22,105)	(22,968)	(48,918)	(1,211)	(52,536)	(147,738)
Debt Service	-	(40,862)	-	-	-	(40,862)
Insurance	(38,661)	(38,661)	(38,826)	(45,751)	(45,940)	(207,839)
Depreciation	(996,650)	(848,111)	(447,011)	(120,757)	(19,062)	(2,431,591)
Total Operating Expense	(2,813,272)	(2,708,552)	(1,840,057)	(481,637)	(3,251,123)	(11,094,641)
Operating Contribution	$ 335,317	$ 659,685	$ (844,463)	$ (481,637)	$ (3,156,233)	$ (3,487,331)
Allocation of Fleet	$ (229,311)	$ (215,554)	$ (81,132)	$ 525,998	$ -	$ -
Operating Income(Loss)	$ 106,006	$ 444,131	$ (925,595)	$ 44,361	$ (3,156,233)	$ (3,487,331)
Non-Operations						
Property Tax Revenue	$ 412,500	$ 3,112,500	$ 1,162,500	$ -	$ (288,750)	$ 4,398,750
Community Facilities District (CFD 94-1)	-	-	502,405	-	-	502,405
Grant Revenue	-	607,551	80,520	-	-	688,070
Interest	-	-	18	-	72,438	72,456
Other Non-Op Revenue	27,745	60,145	17,500	-	6,233	111,623
Capital Contribution	-	-	-	-	-	-
Other Non-Op Expenses	(4,000)	-	(5,024)	-	(73,500)	(82,524)
Income(Loss)	$ 542,251	$ 4,224,326	$ 832,323	$ 44,361	$ (3,439,812)	$ 2,203,449
Additional Funding Sources						
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Transfers	-	-	-	-	-	-
Balance	$ 542,251	$ 4,224,326	$ 832,323	$ 44,361	$ (3,439,812)	$ 2,203,449
Earnings Before Interest, Depreciation & Amortization	$ 1,538,901	$ 5,113,299	$ 1,279,334	$ 165,118	$ (3,420,750)	$ 4,675,902
Operating Ratio	89%	80%	185%			Median
Operating Ratio - plus Tax & CFD	79%	42%	69%			54%



Sewer Operations
Statement of Revenues and Expenses
For the Period Ended March 31, 2023

	Month-To-Date				Year-To-Date				Prior
Income Statement	**Actual**	**Budget**	**Variance**	**% Variance**	**Actual**	**Budget**	**Variance**	**% Variance**	**YTD**
Operations									
Operating Revenue	$ 347,946	$ 336,423	$ 11,523	3.4%	$ 3,117,951	$ 3,027,807	$ 90,144	3.0%	$ 2,870,503
Internal Revenue	3,404	3,340	64	1.9%	30,638	30,061	577	1.9%	27,879
Total Operating Revenue	$ 351,350	$ 339,763	$ 11,587	3.4%	$ 3,148,589	$ 3,057,868	$ 90,721	3.0%	$ 2,898,382
Salaries and Wages	$ (99,128)	$ (95,582)	$ (3,546)	-3.7%	$ (836,641)	$ (854,290)	$ 17,649	2.1%	$ (745,748)
Employee Benefits	(50,133)	(47,887)	(2,246)	-4.7%	(418,430)	(420,994)	2,564	0.6%	(370,788)
Outside Services/Contractual	(12,985)	(17,700)	4,715	26.6%	(114,718)	(173,450)	58,732	33.9%	(122,753)
Utilities	(12,234)	(13,043)	809	6.2%	(103,326)	(126,030)	22,704	18.0%	(144,569)
Other Operating Expenses	(11,158)	(38,819)	27,661	71.3%	(282,740)	(314,125)	31,385	10.0%	(202,491)
Insurance	(4,293)	(4,411)	118	2.7%	(38,661)	(39,700)	1,039	2.6%	(34,918)
Internal Expense	(2,956)	(2,233)	(723)	-32.4%	(22,105)	(21,097)	(1,008)	-4.8%	(29,069)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	(113,454)	(115,508)	2,054	1.8%	(996,650)	(1,015,818)	19,168	1.9%	(945,007)
Total Operating Expense	$ (306,341)	$ (335,183)	$ 28,842	8.6%	$ (2,813,271)	$ (2,965,504)	$ 152,233	5.1%	$ (2,595,343)
Operating Contribution	$ 45,009	$ 4,580	$ 40,429	882.7%	$ 335,318	$ 92,364	$ 242,954	263.0%	$ 303,039
Allocation of Base	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Allocation of Fleet	(25,479)	(25,479)	-	0.0%	(229,311)	(229,311)	-	0.0%	(210,318)
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	$ 19,530	$ (20,899)	$ 40,429	193.4%	$ 106,007	$ (136,947)	$ 242,954	177.4%	$ 92,721
Non-Operations									
Property Tax Revenue	$ 45,833	$ 45,833	$ -	0.0%	$ 412,500	$ 412,500	$ -	0.0%	$ 703,500
Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Revenue	-	-	-	0.0%	27,745	-	27,745	100.0%	28
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	-	-	-	0.0%	(4,000)	-	(4,000)	-100.0%	-
Income(Loss)	$ 65,363	$ 24,934	$ 40,429	162.1%	$ 542,252	$ 275,553	$ 266,699	96.8%	$ 796,249
Additional Funding Sources									
Allocation of Non-Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	$ 65,363	$ 24,934	$ 40,429	162.1%	$ 542,252	$ 275,553	$ 266,699	96.8%	$ 796,249
Earnings Before Interest, Depreciation & Amortization	$ 178,817	$ 140,442	$ 38,375	27.3%	$ 1,538,902	$ 1,291,371	$ 247,531	19.2%	$ 1,741,256
Operating Ratio	87%	99%	-11%	-11.6%	89%	97%	-8%	-7.9%	90%
Operating Ratio - plus Tax & CFD	77%	87%	-10%	-11.3%	79%	85%	-6%	-7.6%	72%



Water Operations
Statement of Revenues and Expenses
For the Period Ended March 31, 2023

	Month-To-Date				Year-To-Date				Prior
Income Statement	**Actual**	**Budget**	**Variance**	**% Variance**	**Actual**	**Budget**	**Variance**	**% Variance**	**YTD**
Operations									
Operating Revenue	$ 338,212	$ 370,057	$ (31,845)	-8.6%	$ 3,321,532	$ 3,450,481	$ (128,949)	-3.7%	$ 3,313,305
Internal Revenue	4,091	5,513	(1,422)	-25.8%	46,706	54,908	(8,202)	-14.9%	47,742
Total Operating Revenue	$ 342,303	$ 375,570	$ (33,267)	-8.9%	$ 3,368,238	$ 3,505,389	$ (137,151)	-3.9%	$ 3,361,047
Salaries and Wages	$ (88,725)	$ (93,869)	$ 5,144	5.5%	$ (773,541)	$ (782,458)	$ 8,917	1.1%	$ (820,207)
Employee Benefits	(44,636)	(47,006)	2,370	5.0%	(383,697)	(386,367)	2,670	0.7%	(406,573)
Outside Services/Contractual	(9,827)	(12,695)	2,868	22.6%	(94,826)	(146,530)	51,704	35.3%	(142,877)
Utilities	(17,734)	(19,382)	1,648	8.5%	(170,360)	(201,815)	31,455	15.6%	(179,792)
Other Operating Expenses	(61,985)	(33,134)	(28,851)	-87.1%	(335,526)	(308,631)	(26,895)	-8.7%	(271,790)
Insurance	(4,293)	(4,411)	118	2.7%	(38,661)	(39,700)	1,039	2.6%	(34,918)
Internal Expense	(4,132)	(2,336)	(1,796)	-76.9%	(22,968)	(22,028)	(940)	-4.3%	(21,073)
Debt Service	(4,540)	-	(4,540)	-100.0%	(40,862)	(60,821)	19,959	32.8%	(52,124)
Depreciation	(95,299)	(105,332)	10,033	9.5%	(848,111)	(870,162)	22,051	2.5%	(817,212)
Total Operating Expense	$ (331,171)	$ (318,165)	$ (13,006)	-4.1%	$ (2,708,552)	$ (2,818,512)	$ 109,960	3.9%	$ (2,746,566)
Operating Contribution	$ 11,132	$ 57,405	$ (46,273)	-80.6%	$ 659,686	$ 686,877	$ (27,191)	-4.0%	$ 614,481
Allocation of Base	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Allocation of Fleet	(23,950)	(23,950)	-	0.0%	(215,554)	(215,554)	-	0.0%	(197,104)
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	$ (12,818)	$ 33,455	$ (46,273)	-138.3%	$ 444,132	$ 471,323	$ (27,191)	-5.8%	$ 417,377
Non-Operations									
Property Tax Revenue	$ 345,833	$ 345,833	$ -	0.0%	$ 3,112,500	$ 3,112,500	$ -	0.0%	$ -
Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
Grant Revenue	-	25,000	(25,000)	-100.0%	607,551	75,000	532,551	710.1%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Revenue	6,052	5,986	66	1.1%	60,145	53,876	6,269	11.6%	44,627
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
Income(Loss)	$ 339,067	$ 410,274	$ (71,207)	-17.4%	$ 4,224,328	$ 3,712,699	$ 511,629	13.8%	$ 462,004
Additional Funding Sources									
Allocation of Non-Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	$ 339,067	$ 410,274	$ (71,207)	-17.4%	$ 4,224,328	$ 3,712,699	$ 511,629	13.8%	$ 462,004
Earnings Before Interest, Depreciation & Amortization	$ 438,906	$ 515,606	$ (76,700)	-14.9%	$ 5,113,301	$ 4,643,682	$ 469,619	10.1%	$ 1,331,340
Operating Ratio	97%	85%	12%	14.2%	80%	80%	0%	0.0%	82%
Operating Ratio - plus Tax & CFD	48%	44%	4%	9.1%	42%	43%	-1%	-1.9%	82%



Recreation & Parks Operations
Statement of Revenues and Expenses
For the Period Ended March 31, 2023

	Month-To-Date				Year-To-Date				Prior
Income Statement	**Actual**	**Budget**	**Variance**	**% Variance**	**Actual**	**Budget**	**Variance**	**% Variance**	**YTD**
Operations									
Operating Revenue	$ 53,415	$ 35,212	$ 18,203	51.7%	$ 925,200	$ 860,343	$ 64,857	7.5%	$ 755,111
Internal Revenue	15,995	4,019	11,976	298.0%	70,394	61,210	9,184	15.0%	55,652
Total Operating Revenue	$ 69,410	$ 39,231	$ 30,179	76.9%	$ 995,594	$ 921,553	$ 74,041	8.0%	$ 810,763
Salaries and Wages	$ (60,745)	$ (76,621)	$ 15,876	20.7%	$ (597,773)	$ (704,295)	$ 106,522	15.1%	$ (525,613)
Employee Benefits	(29,345)	(40,825)	11,480	28.1%	(299,815)	(356,153)	56,338	15.8%	(246,515)
Outside Services/Contractual	(22,767)	(20,571)	(2,196)	-10.7%	(183,610)	(167,811)	(15,799)	-9.4%	(154,403)
Utilities	(4,949)	(4,536)	(413)	-9.1%	(60,200)	(76,030)	15,830	20.8%	(62,608)
Other Operating Expenses	(16,923)	(19,510)	2,587	13.3%	(163,904)	(185,120)	21,216	11.5%	(129,604)
Insurance	(4,293)	(4,411)	118	2.7%	(38,826)	(39,700)	874	2.2%	(34,918)
Internal Expense	(4,345)	(5,580)	1,235	22.1%	(48,918)	(55,511)	6,593	11.9%	(49,424)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	(50,594)	(51,479)	885	1.7%	(447,011)	(441,309)	(5,702)	-1.3%	(415,256)
Total Operating Expense	$ (193,961)	$ (223,533)	$ 29,572	13.2%	$ (1,840,057)	$ (2,025,929)	$ 185,872	9.2%	$ (1,618,341)
Operating Contribution	$ (124,551)	$ (184,302)	$ 59,751	32.4%	$ (844,463)	$ (1,104,376)	$ 259,913	23.5%	$ (807,578)
Allocation of Base	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Allocation of Fleet	(9,015)	(9,015)	-	0.0%	(81,132)	(81,132)	-	0.0%	(73,535)
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	$ (133,566)	$ (193,317)	$ 59,751	30.9%	$ (925,595)	$ (1,185,508)	$ 259,913	21.9%	$ (881,113)
Non-Operations									
Property Tax Revenue	$ 129,167	$ 129,167	$ -	0.0%	$ 1,162,500	$ 1,162,500	$ -	0.0%	$ 698,250
Community Facilities District (CFD 94-1)	55,823	55,692	131	0.2%	502,405	501,225	1,180	0.2%	490,477
Grant Revenue	34,193	64,734	(30,541)	-47.2%	80,520	409,448	(328,928)	-80.3%	423,369
Interest	-	-	-	0.0%	18	-	18	100.0%	25
Other Non-Op Revenue	17,500	-	17,500	100.0%	17,500	-	17,500	100.0%	1,128
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	(558)	-	(558)	-100.0%	(5,024)	-	(5,024)	-100.0%	7,353
Income(Loss)	$ 102,559	$ 56,276	$ 46,283	82.2%	$ 832,324	$ 887,665	$ (55,341)	-6.2%	$ 739,489
Additional Funding Sources									
Allocation of Non-Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	$ 102,559	$ 56,276	$ 46,283	82.2%	$ 832,324	$ 887,665	$ (55,341)	-6.2%	$ 739,489
Earnings Before Interest, Depreciation & Amortization	$ 153,153	$ 107,755	$ 45,398	42.1%	$ 1,279,335	$ 1,328,974	$ (49,639)	-3.7%	$ 1,154,745
Operating Ratio	279%	570%	-290%	-51.0%	185%	220%	-35%	-15.9%	200%
Operating Ratio - plus Tax & CFD	76%	100%	-24%	-23.6%	69%	78%	-9%	-11.7%	81%



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Division Recreation & Parks

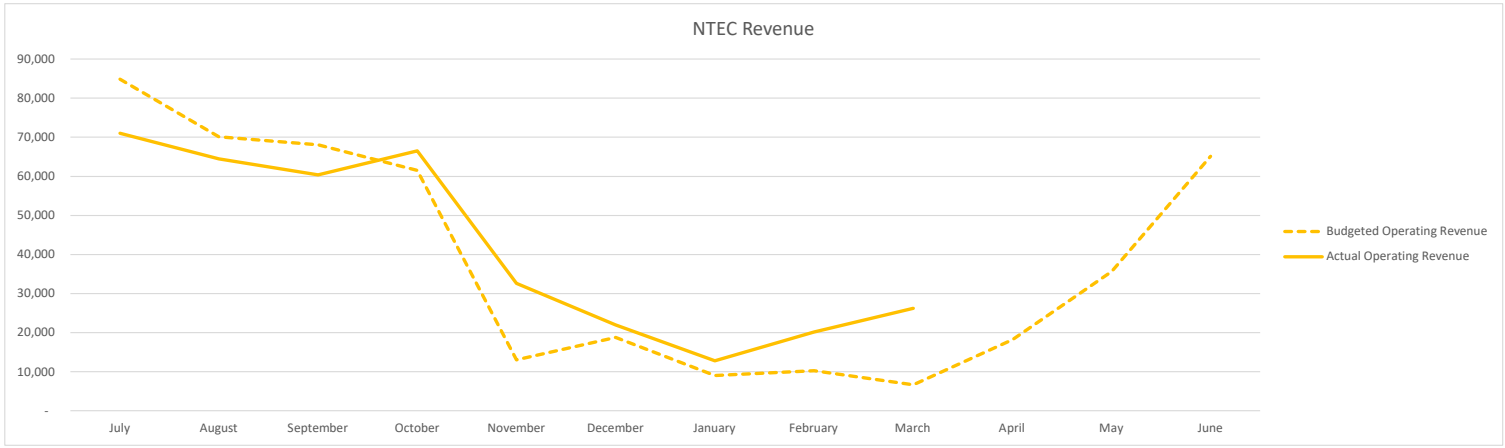
Department Event Center Operations

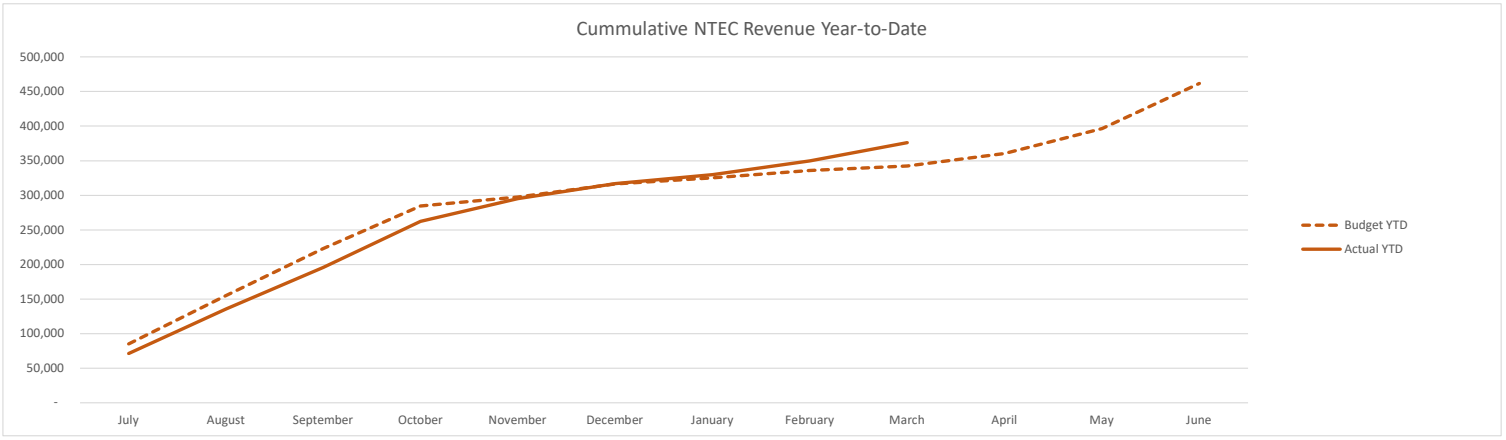
Statement of Revenues and Expenses
For the Period Ended March 31, 2023

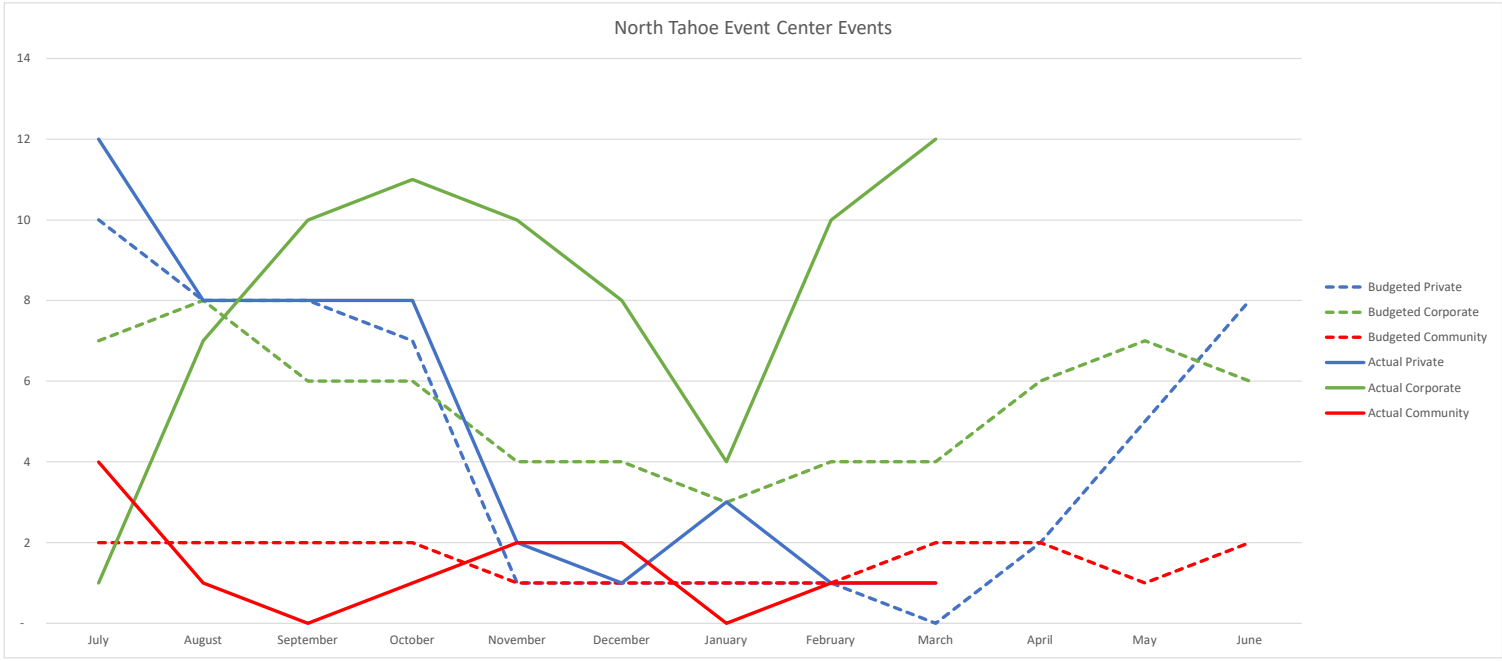
	Month-To-Date				Year-To-Date				Prior
Income Statement	**Actual**	**Budget**	**Variance**	**% Variance**	**Actual**	**Budget**	**Variance**	**% Variance**	**YTD**
Operations									
Operating Revenue	$ 12,752	$ 5,103	$ 7,649	149.9%	$ 328,336	$ 303,668	$ 24,668	8.1%	$ 274,020
Internal Revenue	13,495	1,519	11,976	788.4%	47,894	38,710	9,184	23.7%	33,152
Total Operating Revenue	$ 26,247	$ 6,622	$ 19,625	296.4%	$ 376,230	$ 342,378	$ 33,852	9.9%	$ 307,172
Salaries and Wages	$ (19,224)	$ (27,766)	$ 8,542	30.8%	$ (223,180)	$ (234,688)	$ 11,508	4.9%	$ (189,087)
Employee Benefits	(8,628)	(14,741)	6,113	41.5%	(112,425)	(125,259)	12,834	10.2%	(92,476)
Outside Services/Contractual	(3,128)	(2,580)	(548)	-21.2%	(17,295)	(22,286)	4,991	22.4%	(26,272)
Utilities	(2,539)	(2,386)	(153)	-6.4%	(35,218)	(34,630)	(588)	-1.7%	(37,981)
Other Operating Expenses	(11,479)	(13,860)	2,381	17.2%	(91,201)	(100,066)	8,865	8.9%	(62,856)
Insurance	-	-	-	0.0%	-	-	-	0.0%	-
Internal Expense	(1,621)	(1,468)	(153)	-10.4%	(14,698)	(14,025)	(673)	-4.8%	(13,887)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
Total Operating Expense	$ (46,619)	$ (62,801)	$ 16,182	25.8%	$ (494,017)	$ (530,954)	$ 36,937	7.0%	$ (422,559)
Operating Contribution	$ (20,372)	$ (56,179)	$ 35,807	63.7%	$ (117,787)	$ (188,576)	$ 70,789	37.5%	$ (115,387)
Allocation of Base	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	$ (20,372)	$ (56,179)	$ 35,807	63.7%	$ (117,787)	$ (188,576)	$ 70,789	37.5%	$ (115,387)
Non-Operations	-	-							
Property Tax Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
Grant Revenue	-	-	-	0.0%	-	32,813	(32,813)	-100.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	1,128
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
Income(Loss)	$ (20,372)	$ (56,179)	$ 35,807	63.7%	$ (117,787)	$ (155,763)	$ 37,976	24.4%	$ (114,259)
Additional Funding Sources									
Allocation of Non-Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	$ (20,372)	$ (56,179)	$ 35,807	63.7%	$ (117,787)	$ (155,763)	$ 37,976	24.4%	$ (114,259)

North Tahoe Event Center
FY 2022-2023

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue													
Private	55,200	45,200	43,900	38,900	3,400	3,400	3,400	3,400	-	6,800	19,000	43,900	266,500
Corporate	10,611	8,188	6,638	6,638	5,771	11,771	2,656	3,542	3,542	5,312	6,198	6,638	77,505
Community	1,260	2,213	2,213	2,213	885	885	885	885	1,771	1,771	885	2,213	18,080
Budgeted Total Room Rent	67,071	55,601	52,751	47,751	10,056	16,056	6,941	7,827	5,313	13,883	26,083	52,751	362,085
Program Revenue	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	600	-	8,600
Ancillary Revenue	17,800	14,500	14,300	12,800	2,000	1,750	1,100	1,450	310	3,360	9,000	12,400	90,770
Budgeted Operating Revenue	84,871	70,101	68,051	61,551	13,056	18,806	9,041	10,277	6,623	18,243	35,683	65,151	461,455
Private	52,221	39,921	37,495	38,894	9,950	420	7,290	4,400	2,890	-	-	-	193,480
Corporate	937	5,900	6,125	16,575	18,127	18,750	3,425	6,344	11,913	-	-	-	88,094
Community	4,105	189	-	1,050	-	-	-	720	3,180	-	-	-	9,244
Actual Total Room Rent	57,263	46,009	43,620	56,519	28,077	19,170	10,715	11,464	17,983	-	-	-	290,819
Program Revenue	-	-	-	1,175	1,050	1,911	1,662	6,631	4,016	-	-	-	16,446
Ancillary Revenue	13,736	18,443	16,791	8,814	3,529	903	400	2,102	4,248	-	-	-	68,966
Actual Operating Revenue	70,998	64,453	60,411	66,507	32,655	21,984	12,777	20,197	26,247	-	-	-	376,230
Variance to Budget	(13,873)	(5,648)	(7,639)	4,957	19,599	3,178	3,736	9,920	19,624	(18,243)	(35,683)	(65,151)	(85,225)
# Events													
Budgeted Private	10	8	8	7	1	1	1	1	-	2	5	8	52
Budgeted Corporate	7	8	6	6	4	4	3	4	4	6	7	6	65
Budgeted Community	2	2	2	2	1	1	1	1	2	2	1	2	19
	19	18	16	15	6	6	5	6	6	10	13	16	136
Actual Private	12	8	8	8	2	1	3	1	1	-	-	-	44
Actual Corporate	1	7	10	11	10	8	4	10	12	-	-	-	73
Actual Community	4	1	-	1	2	2	-	1	1	-	-	-	12
	17	16	18	20	14	11	7	12	14	-	-	-	129


NTEC Revenue
90,000
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
-
July
August
September
October
November
December
January
February
March
April
May
June
Budgeted Operating Revenue
Actual Operating Revenue


Cummulative NTEC Revenue Year-to-Date
500,000
450,000
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
July
August
September
October
November
December
January
February
March
April
May
June
Budget YTD
Actual YTD



* Program & Recreation events reporting to be forthcoming

Base, Regional Park, TVRA

Division Recreation & Parks

Department NTPUD Parks

Statement of Revenues and Expenses
For the Period Ended March 31, 2023

	Month-To-Date				Year-To-Date				Prior
Income Statement	**Actual**	**Budget**	**Variance**	**% Variance**	**Actual**	**Budget**	**Variance**	**% Variance**	**YTD**
Operations									
Operating Revenue	$ 4,734	$ 12,000	$ (7,266)	-60.6%	$ 412,259	$ 393,800	$ 18,459	4.7%	$ 372,641
Internal Revenue	2,500	2,500	-	0.0%	22,500	22,500	-	0.0%	22,500
Total Operating Revenue	$ 7,234	$ 14,500	$ (7,266)	-50.1%	$ 434,759	$ 416,300	$ 18,459	4.4%	$ 395,141
Salaries and Wages	$ (19,709)	$ (28,255)	$ 8,546	30.2%	$ (193,021)	$ (283,477)	$ 90,456	31.9%	$ (278,785)
Employee Benefits	(10,145)	(14,780)	4,635	31.4%	(97,948)	(132,598)	34,650	26.1%	(126,202)
Outside Services/Contractual	(7,774)	(6,150)	(1,624)	-26.4%	(139,224)	(116,083)	(23,141)	-19.9%	(118,321)
Utilities	(2,410)	(2,150)	(260)	-12.1%	(24,676)	(41,000)	16,324	39.8%	(24,321)
Other Operating Expenses	(2,576)	(3,350)	774	23.1%	(51,522)	(57,053)	5,531	9.7%	(34,773)
Insurance	(4,293)	(4,411)	118	2.7%	(38,661)	(39,700)	1,039	2.6%	(34,918)
Internal Expense	(2,637)	(3,865)	1,228	31.8%	(32,197)	(38,856)	6,659	17.1%	(33,318)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	(50,594)	(51,479)	885	1.7%	(447,011)	(441,309)	(5,702)	-1.3%	(415,256)
Total Operating Expense	$ (100,138)	$ (114,440)	$ 14,302	12.5%	$ (1,024,260)	$ (1,150,076)	$ 125,816	10.9%	$ (1,065,894)
Operating Contribution	$ (92,904)	$ (99,940)	$ 7,036	7.0%	$ (589,501)	$ (733,776)	$ 144,275	19.7%	$ (670,753)
Allocation of Base	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Allocation of Fleet	(9,015)	(9,015)	-	0.0%	(81,132)	(81,132)	-	0.0%	(73,535)
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	$ (101,919)	$ (108,955)	$ 7,036	6.5%	$ (670,633)	$ (814,908)	$ 144,275	17.7%	$ (744,288)
Non-Operations									
Property Tax Revenue	$ 129,167	$ 129,167	$ -	0.0%	$ 1,162,500	$ 1,162,500	$ -	0.0%	$ 698,250
Community Facilities District (CFD 94-1)	46,156	46,025	131	0.3%	492,738	491,558	1,180	0.2%	480,810
Grant Revenue	34,193	64,734	(30,541)	-47.2%	80,520	376,635	(296,115)	-78.6%	423,369
Interest	-	-	-	0.0%	18	-	18	100.0%	25
Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	(558)	-	(558)	-100.0%	(5,024)	-	(5,024)	-100.0%	7,353
Income(Loss)	$ 107,039	$ 130,971	$ (23,932)	-18.3%	$ 1,060,119	$ 1,215,785	$ (155,666)	-12.8%	$ 865,519
Additional Funding Sources									
Allocation of Non-Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	$ 107,039	$ 130,971	$ (23,932)	-18.3%	$ 1,060,119	$ 1,215,785	$ (155,666)	-12.8%	$ 865,519

KB Little League, Elem School Playground, Placer Co Parks

Division Recreation & Parks

Department NTPUD Operated Parks

Statement of Revenues and Expenses
For the Period Ended March 31, 2023

	Month-To-Date				Year-To-Date				Prior
Income Statement	**Actual**	**Budget**	**Variance**	**% Variance**	**Actual**	**Budget**	**Variance**	**% Variance**	**YTD**
Operations									
Operating Revenue	$ 35,358	$ 17,708	$ 17,650	99.7%	$ 180,220	$ 159,375	$ 20,845	13.1%	$ 108,373
Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Total Operating Revenue	$ 35,358	$ 17,708	$ 17,650	99.7%	$ 180,220	$ 159,375	$ 20,845	13.1%	$ 108,373
Salaries and Wages	$ (9,526)	$ (10,190)	$ 664	6.5%	$ (85,146)	$ (97,417)	$ 12,271	12.6%	$ (38,276)
Employee Benefits	(5,043)	(5,591)	548	9.8%	(45,740)	(49,612)	3,872	7.8%	(19,636)
Outside Services/Contractual	(9,667)	(9,667)	-	0.0%	(11,951)	(10,467)	(1,484)	-14.2%	(9,810)
Utilities	-	-	-	0.0%	(306)	(400)	94	23.5%	(306)
Other Operating Expenses	(433)	-	(433)	-100.0%	(1,446)	(900)	(546)	-60.7%	(11)
Insurance	-	-	-	0.0%	-	-	-	0.0%	-
Internal Expense	(88)	(248)	160	64.5%	(2,024)	(2,630)	606	23.0%	(2,220)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
Total Operating Expense	$ (24,757)	$ (25,696)	$ 939	3.7%	$ (146,613)	$ (161,426)	$ 14,813	9.2%	$ (70,259)
Operating Contribution	$ 10,601	$ (7,988)	$ 18,589	232.7%	$ 33,607	$ (2,051)	$ 35,658	1738.8%	$ 38,114
Allocation of Base	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	$ 10,601	$ (7,988)	$ 18,589	232.7%	$ 33,607	$ (2,051)	$ 35,658	1738.8%	$ 38,114
Non-Operations									
Property Tax Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Community Facilities District (CFD 94-1)	9,667	9,667	-	0.0%	9,667	9,667	-	0.0%	9,667
Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Revenue	17,500	-	17,500	100.0%	17,500	-	17,500	100.0%	-
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
Income(Loss)	$ 37,768	$ 1,679	$ 36,089	2149.4%	$ 60,774	$ 7,616	$ 53,158	698.0%	$ 47,781
Additional Funding Sources									
Allocation of Non-Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	$ 37,768	$ 1,679	$ 36,089	2149.4%	$ 60,774	$ 7,616	$ 53,158	698.0%	$ 47,781



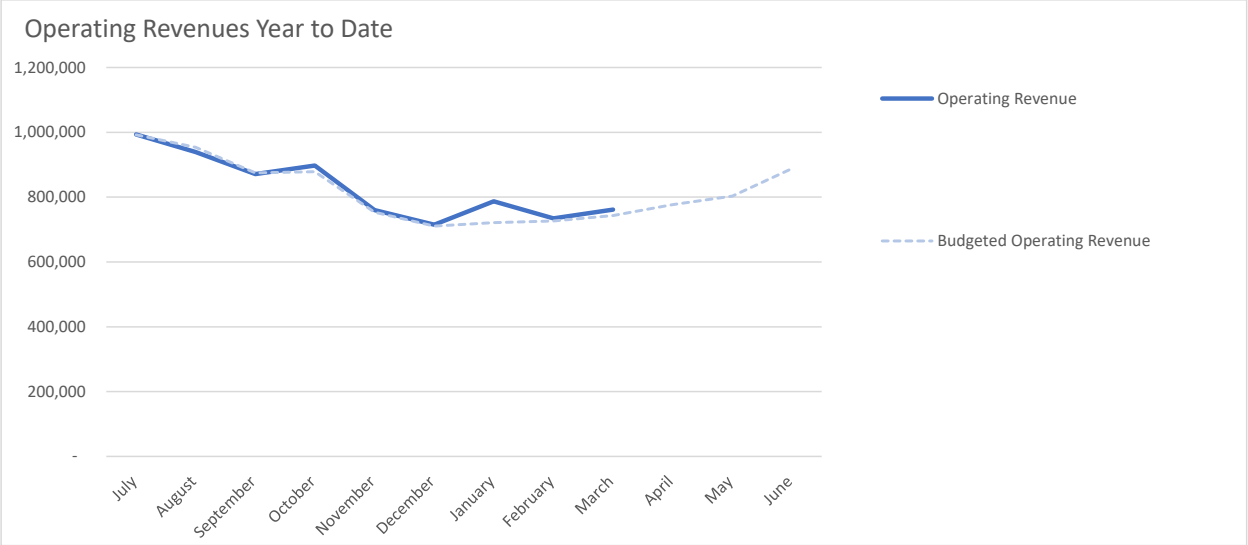
Fleet & Equipment Support
Statement of Revenues and Expenses
For the Period Ended March 31, 2023

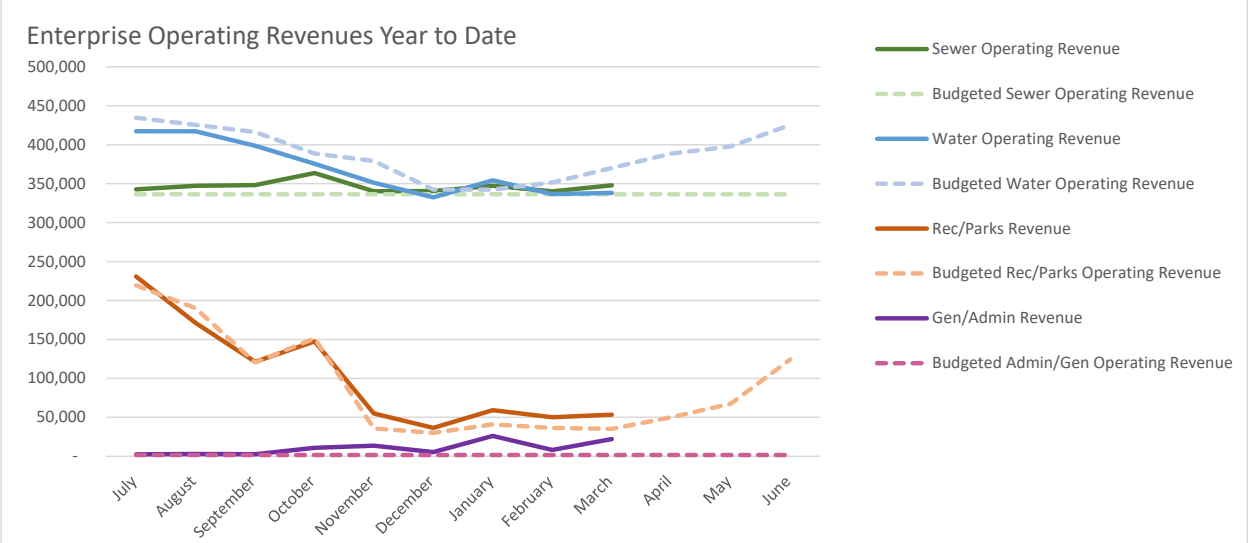
	Month-To-Date				Year-To-Date				Prior
Income Statement	**Actual**	**Budget**	**Variance**	**% Variance**	**Actual**	**Budget**	**Variance**	**% Variance**	**YTD**
Operations									
Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Total Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Salaries and Wages	$ (13,429)	$ (12,610)	$ (819)	-6.5%	$ (113,521)	$ (110,662)	$ (2,859)	-2.6%	$ (106,433)
Employee Benefits	(7,136)	(6,521)	(615)	-9.4%	(60,230)	(57,224)	(3,006)	-5.3%	(57,788)
Outside Services/Contractual	(2,575)	(520)	(2,055)	-395.2%	(8,392)	(10,815)	2,423	22.4%	(9,353)
Utilities	(965)	(524)	(441)	-84.2%	(4,672)	(4,908)	236	4.8%	(1,414)
Other Operating Expenses	(19,823)	(15,200)	(4,623)	-30.4%	(127,103)	(191,970)	64,867	33.8%	(125,505)
Insurance	(5,073)	(4,613)	(460)	-10.0%	(45,751)	(41,513)	(4,238)	-10.2%	(35,908)
Internal Expense	(137)	-	(137)	-100.0%	(1,211)	-	(1,211)	-100.0%	-
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	(13,579)	(12,567)	(1,012)	-8.1%	(120,757)	(109,953)	(10,804)	-9.8%	(103,814)
Total Operating Expense	$ (62,717)	$ (52,555)	$ (10,162)	-19.3%	$ (481,637)	$ (527,045)	$ 45,408	8.6%	$ (440,215)
Operating Contribution	$ (62,717)	$ (52,555)	$ (10,162)	-19.3%	$ (481,637)	$ (527,045)	$ 45,408	8.6%	$ (440,215)
Allocation of Base	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Allocation of Fleet	58,444	58,444	-	0.0%	525,998	525,998	-	0.0%	480,957
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	$ (4,273)	$ 5,889	$ (10,162)	-172.6%	$ 44,361	$ (1,047)	$ 45,408	4337.0%	$ 40,742
Non-Operations									
Property Tax Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
Income(Loss)	$ (4,273)	$ 5,889	$ (10,162)	-172.6%	$ 44,361	$ (1,047)	$ 45,408	4337.0%	$ 40,742
Additional Funding Sources									
Allocation of Non-Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	$ (4,273)	$ 5,889	$ (10,162)	-172.6%	$ 44,361	$ (1,047)	$ 45,408	4337.0%	$ 40,742
Earnings Before Interest, Depreciation & Amortization	$ 9,306	$ 18,456	$ (9,150)	-49.6%	$ 165,118	$ 108,906	$ 56,212	51.6%	$ 144,556

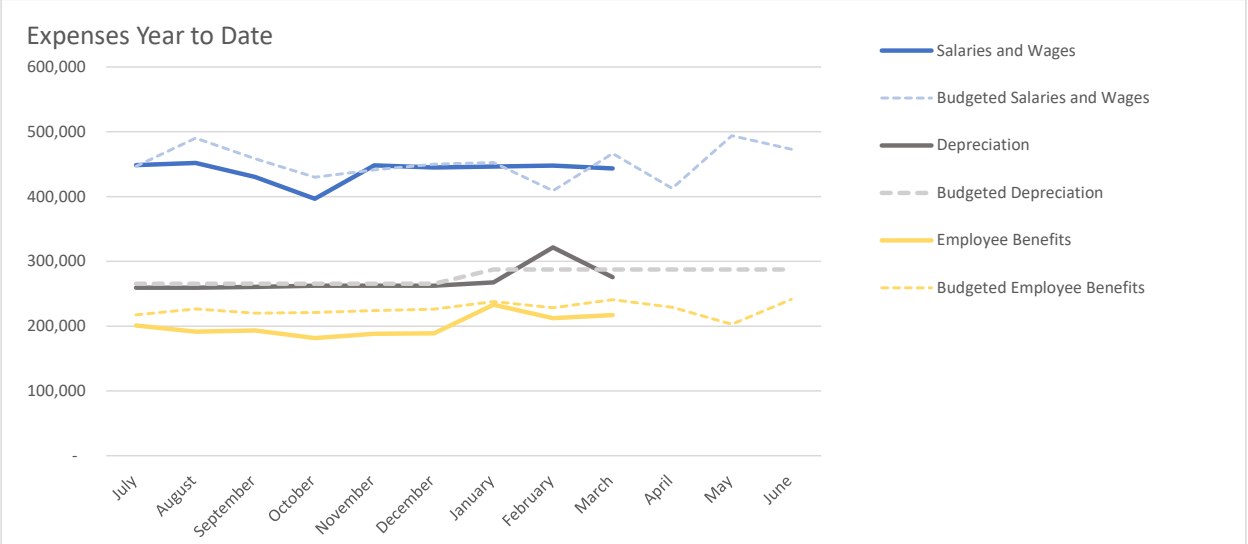


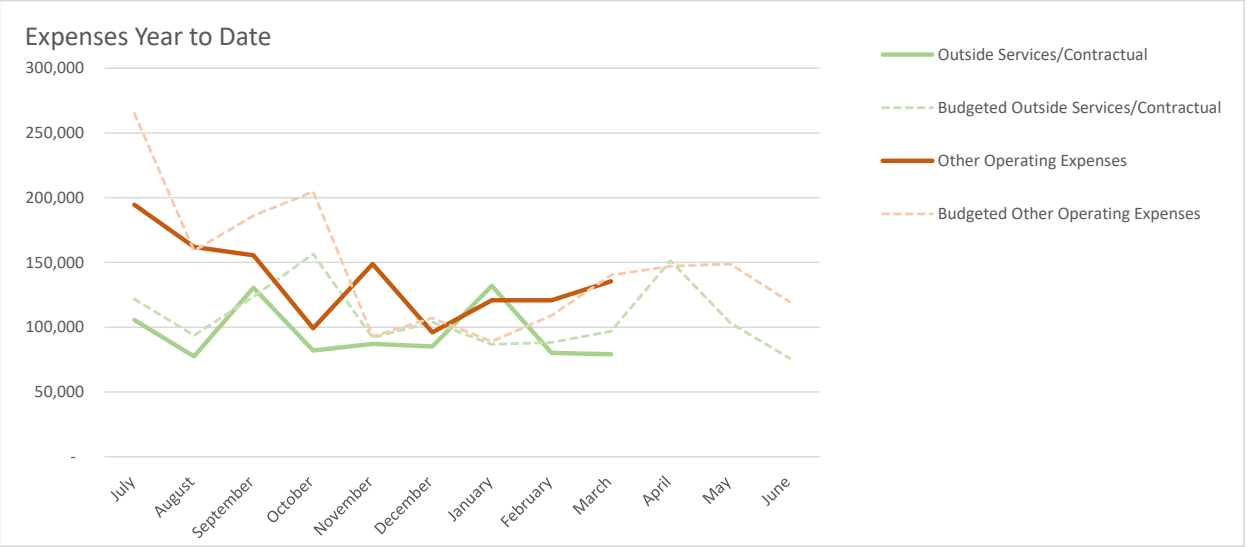
General & Administrative and Base
Statement of Revenues and Expenses
For the Period Ended March 31, 2023

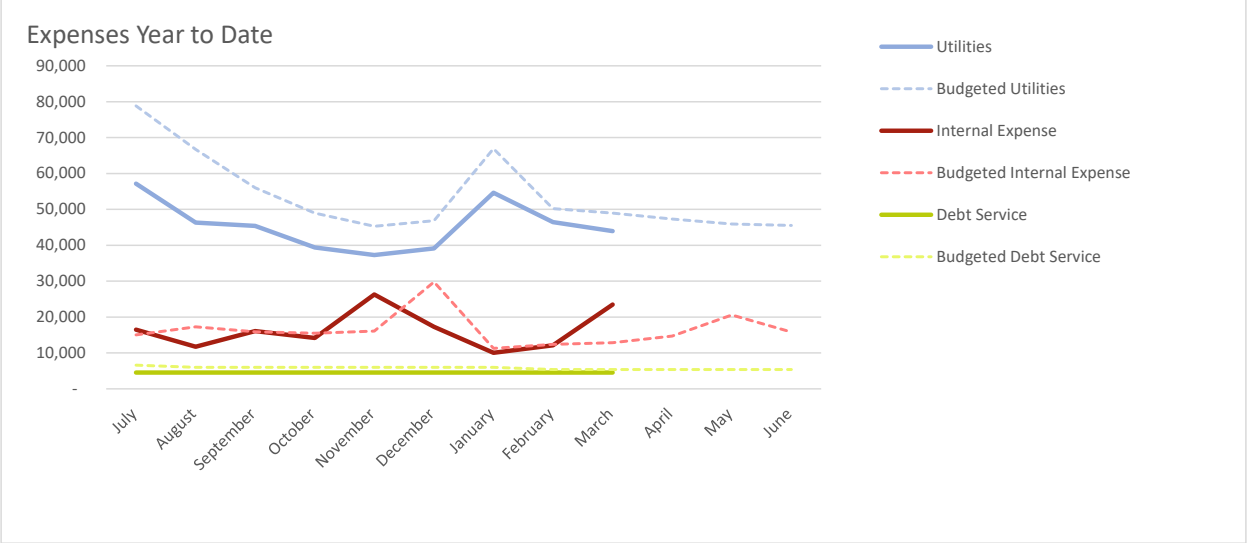
	Month-To-Date				Year-To-Date				Prior
Income Statement	**Actual**	**Budget**	**Variance**	**% Variance**	**Actual**	**Budget**	**Variance**	**% Variance**	**YTD**
Operations									
Operating Revenue	$ 22,073	$ 1,700	$ 20,373	1198.4%	$ 94,889	$ 15,300	$ 79,589	520.2%	$ 31,893
Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Total Operating Revenue	$ 22,073	$ 1,700	$ 20,373	1198.4%	$ 94,889	$ 15,300	$ 79,589	520.2%	$ 31,893
Salaries and Wages	$ (181,388)	$ (187,933)	$ 6,545	3.5%	$ (1,636,416)	$ (1,593,336)	$ (43,080)	-2.7%	$ (1,246,569)
Employee Benefits	(85,698)	(98,472)	12,774	13.0%	(644,056)	(822,077)	178,021	21.7%	(539,626)
Outside Services/Contractual	(30,951)	(45,354)	14,403	31.8%	(457,836)	(464,814)	6,978	1.5%	(383,345)
Utilities	(8,069)	(11,448)	3,379	29.5%	(71,213)	(99,962)	28,749	28.8%	(37,807)
Other Operating Expenses	(25,653)	(33,562)	7,909	23.6%	(324,064)	(353,421)	29,357	8.3%	(236,623)
Insurance	(5,100)	(5,220)	120	2.3%	(45,940)	(46,979)	1,039	2.2%	(40,640)
Internal Expense	(11,921)	(2,723)	(9,198)	-337.8%	(52,536)	(47,543)	(4,993)	-10.5%	(31,707)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	(2,781)	(2,539)	(242)	-9.5%	(19,062)	(17,847)	(1,215)	-6.8%	(9,412)
Total Operating Expense	$ (351,561)	$ (387,251)	$ 35,690	9.2%	$ (3,251,123)	$ (3,445,979)	$ 194,856	5.7%	$ (2,525,729)
Operating Contribution	$ (329,488)	$ (385,551)	$ 56,063	14.5%	$ (3,156,234)	$ (3,430,679)	$ 274,445	8.0%	$ (2,493,836)
Allocation of Base	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	$ (329,488)	$ (385,551)	$ 56,063	14.5%	$ (3,156,234)	$ (3,430,679)	$ 274,445	8.0%	$ (2,493,836)
Non-Operations									
Property Tax Revenue	$ (32,083)	$ (32,083)	$ -	0.0%	$ (288,750)	$ (288,750)	$ -	0.0%	$ 2,790,750
Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Interest	1,800	-	1,800	100.0%	72,438	-	72,438	100.0%	(44,977)
Other Non-Op Revenue	1,653	-	1,653	100.0%	6,233	-	6,233	100.0%	3,041
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	(8,167)	(8,167)	-	0.0%	(73,500)	(73,500)	-	0.0%	(69,933)
Income(Loss)	$ (366,285)	$ (425,801)	$ 59,516	14.0%	$ (3,439,813)	$ (3,792,929)	$ 353,116	9.3%	$ 185,045
Additional Funding Sources									
Allocation of Non-Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	$ (366,285)	$ (425,801)	$ 59,516	14.0%	$ (3,439,813)	$ (3,792,929)	$ 353,116	9.3%	$ 185,045
Earnings Before Interest, Depreciation & Amortization	$ (363,504)	$ (423,262)	$ 59,758	14.1%	$ (3,420,751)	$ (3,775,082)	$ 354,331	9.4%	$ 194,457

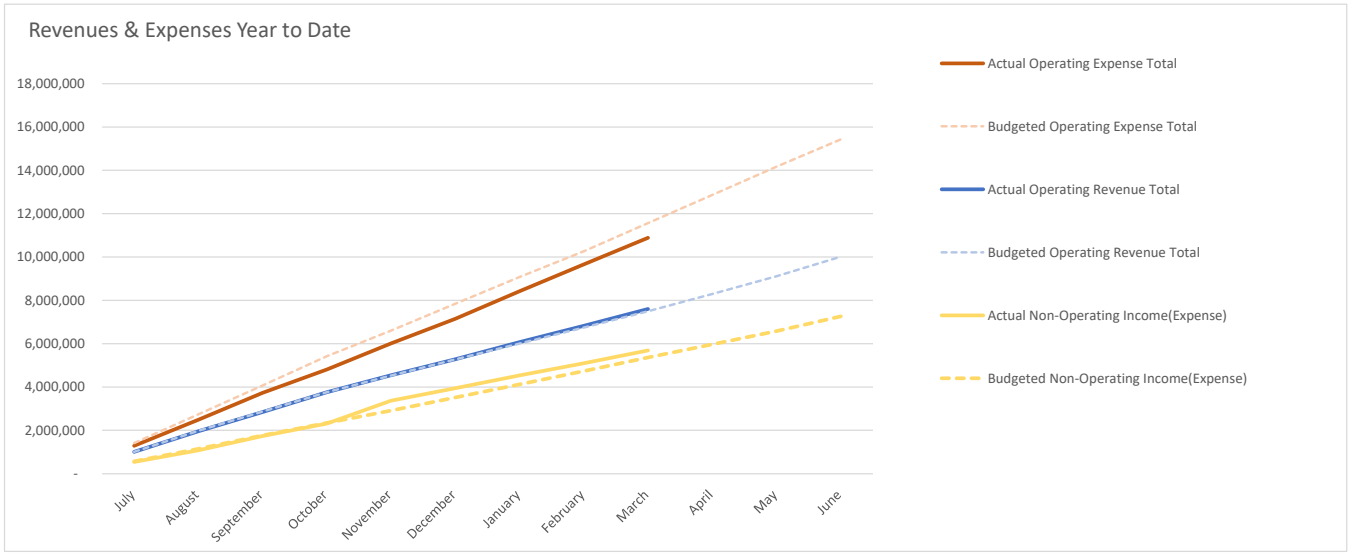

Operating Revenues Year to Date
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
July
August
September
October
November
December
January
February
March
April
May
June
Operating Revenue
Budgeted Operating Revenue

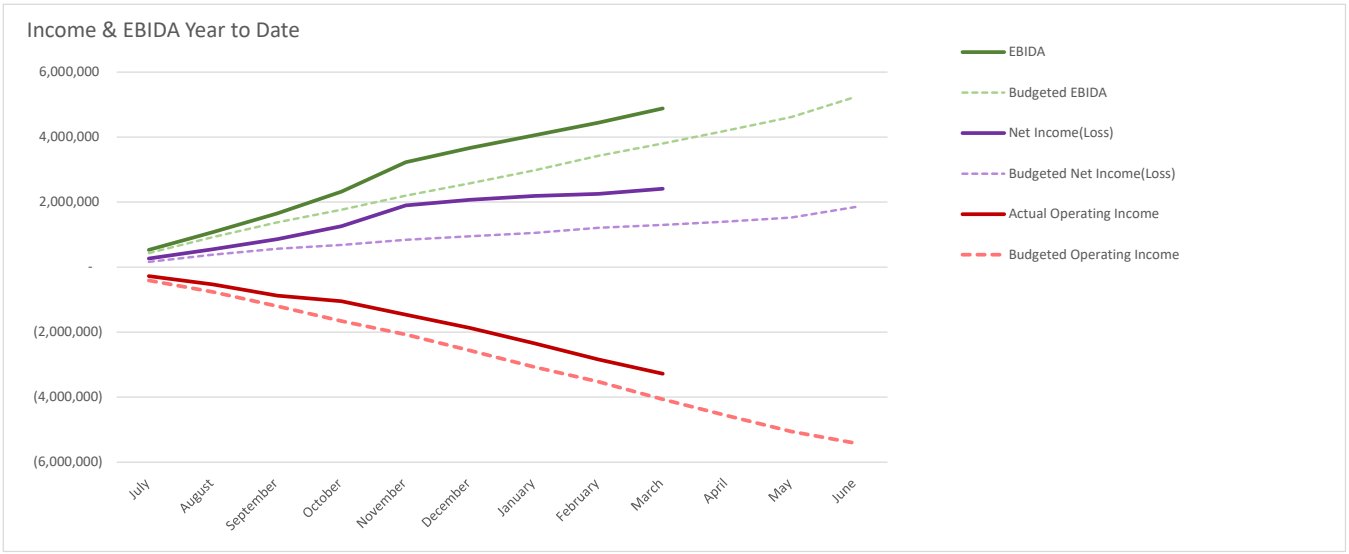

Enterprise Operating Revenues Year to Date
500,000
450,000
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
July
August
September
October
November
December
January
February
March
April
May
June
Sewer Operating Revenue
Budgeted Sewer Operating Revenue
Water Operating Revenue
Budgeted Water Operating Revenue
Rec/Parks Revenue
Budgeted Rec/Parks Operating Revenue
Gen/Admin Revenue
Budgeted Admin/Gen Operating Revenue

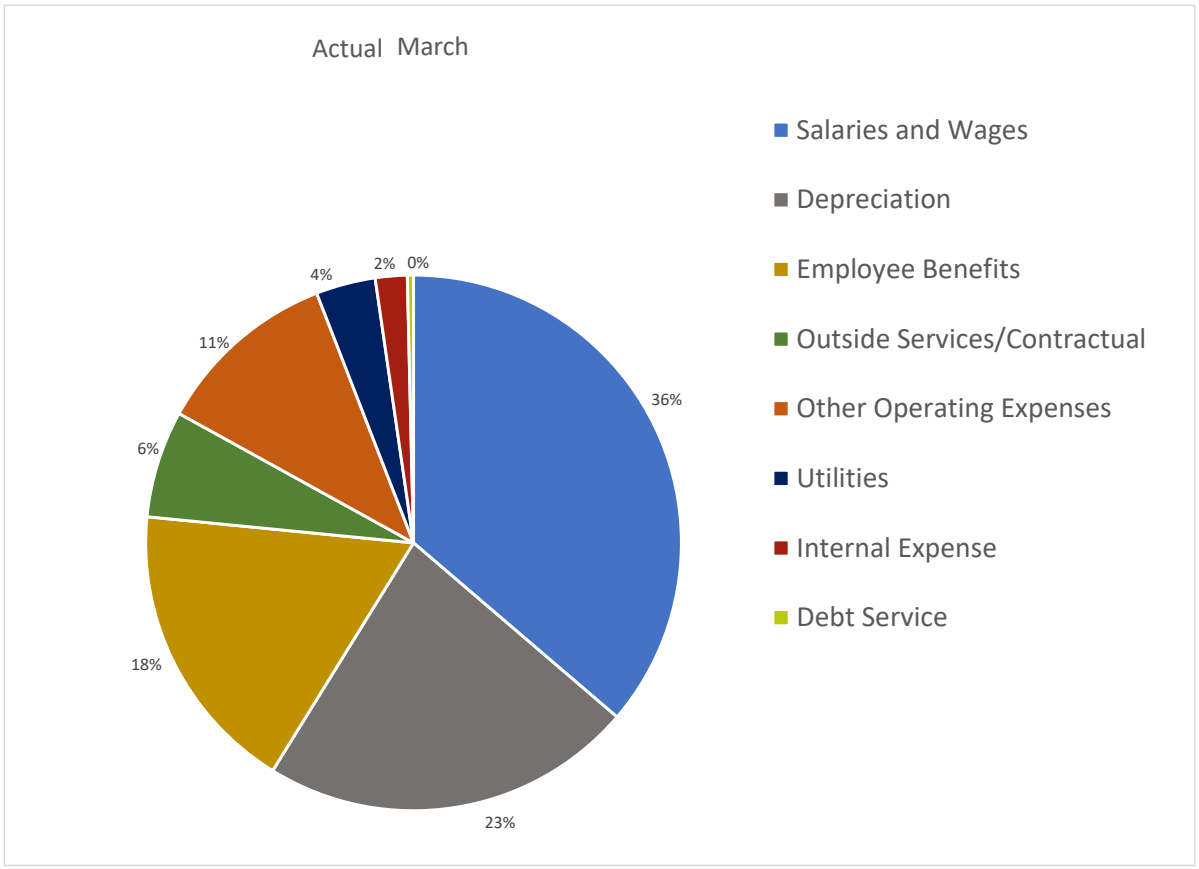

Expenses Year to Date
600,000
500,000
400,000
300,000
200,000
100,000
-
July
August
September
October
November
December
January
February
March
April
May
June
Salaries and Wages
Budgeted Salaries and Wages
Depreciation
Budgeted Depreciation
Employee Benefits
Budgeted Employee Benefits

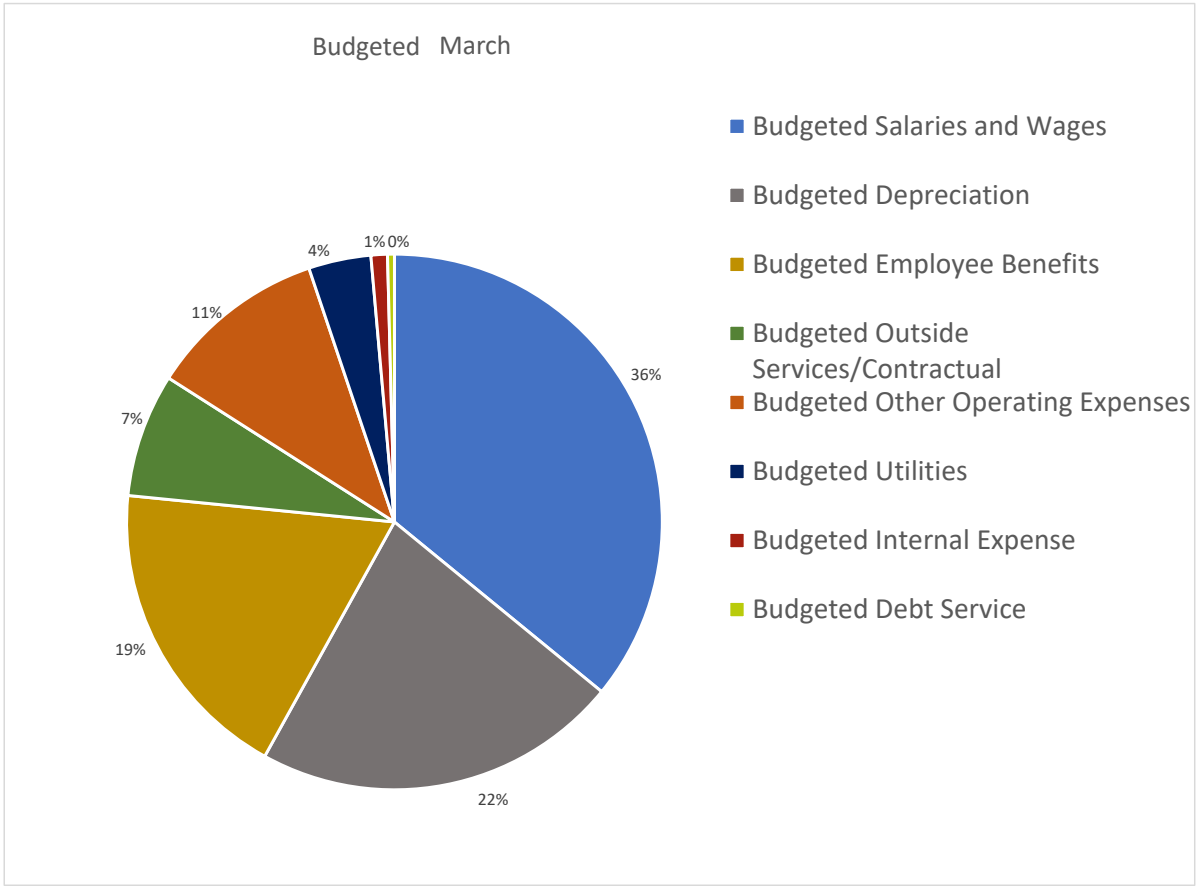

Expenses Year to Date
300,000
250,000
200,000
150,000
100,000
50,000
-
July
August
September
October
November
December
January
February
March
April
May
June
Outside Services/Contractual
Budgeted Outside Services/Contractual
Other Operating Expenses
Budgeted Other Operating Expenses


Expenses Year to Date
90,000
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
-
July
August
September
October
November
December
January
February
March
April
May
June
Utilities
Budgeted Utilities
Internal Expense
Budgeted Internal Expense
Debt Service
Budgeted Debt Service


Revenues & Expenses Year to Date
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
July
August
September
October
November
December
January
February
March
April
May
June
Actual Operating Expense Total
Budgeted Operating Expense Total
Actual Operating Revenue Total
Budgeted Operating Revenue Total
Actual Non-Operating Income(Expense)
Budgeted Non-Operating Income(Expense)


Income & EBIDA Year to Date
6,000,000
4,000,000
2,000,000
-
(2,000,000)
(4,000,000)
(6,000,000)
July
August
September
October
November
December
January
February
March
April
May
June
EBIDA
Budgeted EBIDA
Net Income(Loss)
Budgeted Net Income(Loss)
Actual Operating Income
Budgeted Operating Income


Actual March
Salaries and Wages
Depreciation
Employee Benefits
Outside Services/Contractual
Other Operating Expenses
Utilities
Internal Expense
Debt Service
36%
23%
18%
6%
11%
4%
2%
0%


Budgeted March
Budgeted Salaries and Wages
Budgeted Depreciation
Budgeted Employee Benefits
Budgeted Outside Services/Contractual
Budgeted Other Operating Expenses
Budgeted Utilities
Budgeted Internal Expense
Budgeted Debt Service
36%
22%
19%
7%
11%
4%
1%
0%

Capital Outlay

Projects In Process
For the Period Ended March 31, 2023

Project Number	Project Description	2023 Adopted Budget	Prior Year Open Project Rollforward	Budget Adjustment	Total Available Budget	Year To Date Actual	Year To Date Encumbered	Year To Date (Over) Under Budget	Return to Reserves	C = Complete	G = Grant Funded
	Administration & Base										
2201-0000	Computer Replacement	$ -	$ 15,000	$ -	$ 15,000	$ 25,500	$ -	$ (10,500)	$ (10,500)	C	
2205-0000	Parks Office Reconfiguration	-	-	-	-	8,164	-	(8,164)	(8,164)	C	
2301-0000	Server and Network Equipment Replacement	25,000	-	-	25,000	8,034	-	16,966			
2302-0000	Software - OpenGov Transparency	50,000	-	-	50,000	50,875	-	(875)	(875)	C	
2305-0000	Base Administration Building Improvements	50,000	-	-	50,000	43,119	-	6,881			
	Total Administration Purchases	$ 125,000	$ 15,000	$ -	$ 140,000	$ 135,692	$ -	$ 4,308	$ (19,538)		
	Fleet										
2220-0000	Portable Generator Replacement I	$ -	$ 75,000	$ -	$ 75,000	$ 77,006	$ -	$ (2,006)	$ (2,006)	C	
2222-0000	6" Godwin 800 GPM Mobile Pump	-	70,000	-	70,000	57,531	-	12,469			
2320-0000	#78 Air Compressor	26,000	-	-	26,000	-	19,840	6,160			
2321-0000	Tire Changer	11,000	-	-	11,000	10,430	-	570	570	C	
	Total Fleet Purchases	$ 37,000	$ 145,000	$ -	$ 182,000	$ 144,966	$ 19,840	$ 17,193	$ (1,435)		
	Sewer										
1953-0000	National Ave Pump Station Rehabilitation	$ 174,381	$ (23,745)	$ -	$ 150,636	$ 60,240	$ -	$ 90,396	$ 90,396	C	
2022-0000	N-1 Station Rehabilitation	93,689	(9,535)	-	84,154	40,343	-	43,811	43,811	C	
2244-0000	Packaged Satellite Sewer Pump Station Improvements Project S-1, S-2, N-2, D-2, D-5, S-3	1,700,000	(21,119)	-	1,678,881	653,850	1,012,518	12,513			
2340-0000	Manhole circle cutter / extractor	35,000	-	-	35,000	30,931	-	4,069	4,069	C	
2346-0000	Lower Lateral Replacement	60,000	-	-	60,000	27,529	-	32,471			
2348-0000	Manhole Rehabilitation	60,000	-	-	60,000	-	-	60,000			
2349-0000	National Ave Pump Transmitter Enclosure	-	-	-	-	-	6,615	(6,615)			
2350-0000	National Ave Pump Doors	-	-	-	-	6,350	-	(6,350)			
	Total Sewer Purchases	$ 2,123,070	$ (54,399)	$ -	$ 2,068,671	$ 819,243	$ 1,019,133	$ 230,295	$ 138,277		
	Water										
2181-0000	Kingswood West Tank SCADA Hub Replacement	$ -	$ 17,350	$ -	$ 17,350	$ 17,350	$ -	$ (0)	$ (0)	C	
2260-0000	Cybersecurity Assessment Implementation Phase I	135,000	16,996	-	151,996	14,616	133,436	3,944			
2262-0000	Dollar Cove Water Reservoir Coatings and Linings	75,000	(33,524)	-	41,476	239	-	41,237	41,237	C	
2264-0000	Carnelian Bay & Kings Beach Watermains**	5,900,000	(265,787)	-	5,634,213	3,653,660	4,679,070	(2,698,518)			G
2266-0000	Water Pump Station Building and Mechanical Improvements	60,000	-	-	60,000	77,638	9,802	(27,439)			
2361-0000	Brockway Vista at North Lake at Speed Boat Watermain	-	-	50,000	50,000	36,746	-	13,254			G
2362-0000	National Ave Water Treatment Plant PLC Improvements	-		30,860	30,860	-	30,860	-			
2363-0000	Carnelian Woods Pressure Reducing Valve	-	-	-	-	54,226	-	(54,226)		C	
	Total Water Purchases	$ 6,170,000	$ (264,965)	$ 80,860	$ 5,985,895	$ 3,854,475	$ 4,853,168	$ (2,721,747)	$ 41,237		
	Recreation and Parks										
1623-0000	Wayfinding Sign	$ -	$ 20,341		$ 20,341	$ 8,400	$ 3,307	$ 8,634			G
2040-PLC	Wayfinding and Destination Signage Project	150,000	(22,235)	-	127,765	22,193	26,889	78,684			G
2140-0000	Joint Needs Analysis - NTPUD/TCPUD Phase II	41,940	(3,813)	-	38,127	39,836	22,271	(23,980)			G
2192-0000	NTEC Emergency Generator	75,000	-	-	75,000	30,986	30,398	13,616			G
2280-0000	TVRA Scenic Overlook and Dredging Project	700,000	33,030	-	733,030	32,317	53,254	647,459			G
2281-0000/1PLC	Regional Park Pam Emmerich Pine Drop Trailhead Project	10,000	3,877	-	13,877	25,745	225	(12,093)			G
2282-0000	NTEC - AV Improvements and Board Room Setup	-	63,487	-	63,487	59,951	-	3,536	3,536	C	
2283-0000	Regional Park Stairway Rebuild	400,000	(7,406)	-	392,594	337,819	98,799	(44,024)			
2284-0000	NTEC Architectural Planning Study	70,000	(5,181)	-	64,819	82,361	33,554	(51,096)			
2285-0000	NTRP Irrigation Upgrade Project	-	-	-	-	-	3,486	(3,486)			G
2390-0000	NTEC - Furnishings, Fixtures and Building Improvements	100,000	-	-	100,000	14,966	57,384	27,650			
2391-0000	Park Facility Improvements	25,000	-	-	25,000	26,081	-	(1,081)	(1,081)	C	
2392-0000	Regional Park Tennis/Pickleball Court Reconstruction	150,000	-	-	150,000	178,626	7,117	(35,742)			G
2393-0000	Meter Matic 4 Top Dresser	12,000	-	-	12,000	-	-	12,000	12,000	C	
2394-0000	Triwave Sixty Overseeder	18,000	-	-	18,000	20,741	-	(2,741)	(2,741)	c	
2395-0000	NTEC Card Lock Entry System	25,000	-	-	25,000	1,987	25,600	(2,587)			
	Total Recreation and Parks Purchases	$ 1,776,940	$ 82,100	$ -	$ 1,859,040	$ 882,007	$ 362,283	$ 614,750	$ 11,714		
**	Multi-year encumberance - on 5 year CIP										
	Administration & Base	$ 125,000	$ 15,000	$ -	$ 140,000	$ 135,692	$ -	$ 4,308	$ (19,538)		
	Fleet	37,000	145,000	-	182,000	144,966	19,840	17,193	(1,435)		
	Sewer	2,123,070	(54,399)	-	2,068,671	819,243	1,019,133	230,295	138,277		
	Water	6,170,000	(264,965)	80,860	5,985,895	3,854,475	4,853,168	(2,721,747)	41,237		
	Recreation and Parks	1,776,940	82,100	-	1,859,040	882,007	362,283	614,750	11,714		
	Total Capital Expenditures	$ 10,232,010	$ (77,264)	$ 80,860	$ 10,235,606	$ 5,836,382	$ 6,254,424	$ (1,855,201)	$ 170,254		

Consolidated Balance Sheet
For the Period Ended March 31, 2023

	Current Month	Prior Month	FYE 2022
ASSETS			
Current Assets			
Cash & Cash Equivalents	$ 10,899,579	$ 11,326,491	$ 12,794,661
Investments	906,861	906,861	1,058,253
Due (To)/From Other Fund	-	-	-
Accounts Receivable	1,635,713	1,044,938	1,425,156
Inventory	178,755	178,755	178,755
Deposits and Prepaid Expenses	80,295	406,472	565,294
Total Current Assets	**$ 13,701,203**	**$ 13,863,517**	**$ 16,022,119**
Restricted Assets			
Cash & Cash Equivalents	$ 407,278	$ 407,278	$ 346,628
Accounts Receivable	214,169	727,858	93,337
Deposits and Prepaid Expenses	-	-	-
Total Restricted Assets	**$ 621,447**	**$ 1,135,136**	**$ 439,964**
Non-Current Assets			
Property, Plant & Equipment			
Work in Process	$ 6,931,134	$ 6,424,049	$ 6,732,476
Land	7,123,368	7,123,368	7,123,368
Property Rights	15,237	15,237	15,237
Buildings and Improvements	26,727,811	26,727,811	25,502,056
Vehicles and Equipment	8,107,431	8,107,431	7,999,255
Furniture and Office Equipment	1,886,195	1,886,195	1,723,791
Water System	38,919,099	38,919,099	38,467,259
Sewer System	40,973,190	40,973,190	37,277,956
Subtotal - Property, Plant & Equipment	130,683,466	130,176,381	124,841,400
Accumulated Depreciation	(67,857,186)	(67,581,480)	(65,425,595)
Net Property, Plant & Equipment	**$ 62,826,280**	**$ 62,594,901**	**$ 59,415,805**
DEFERRED OUTFLOWS OF RESOURCES	**$ 1,187,215**	**$ 1,187,215**	**$ 1,187,215**
TOTAL ASSETS & DEFERRED OUTFLOWS	**$ 78,336,145**	**$ 78,780,769**	**$ 77,065,102**

Consolidated Balance Sheet
For the Period Ended March 31, 2023

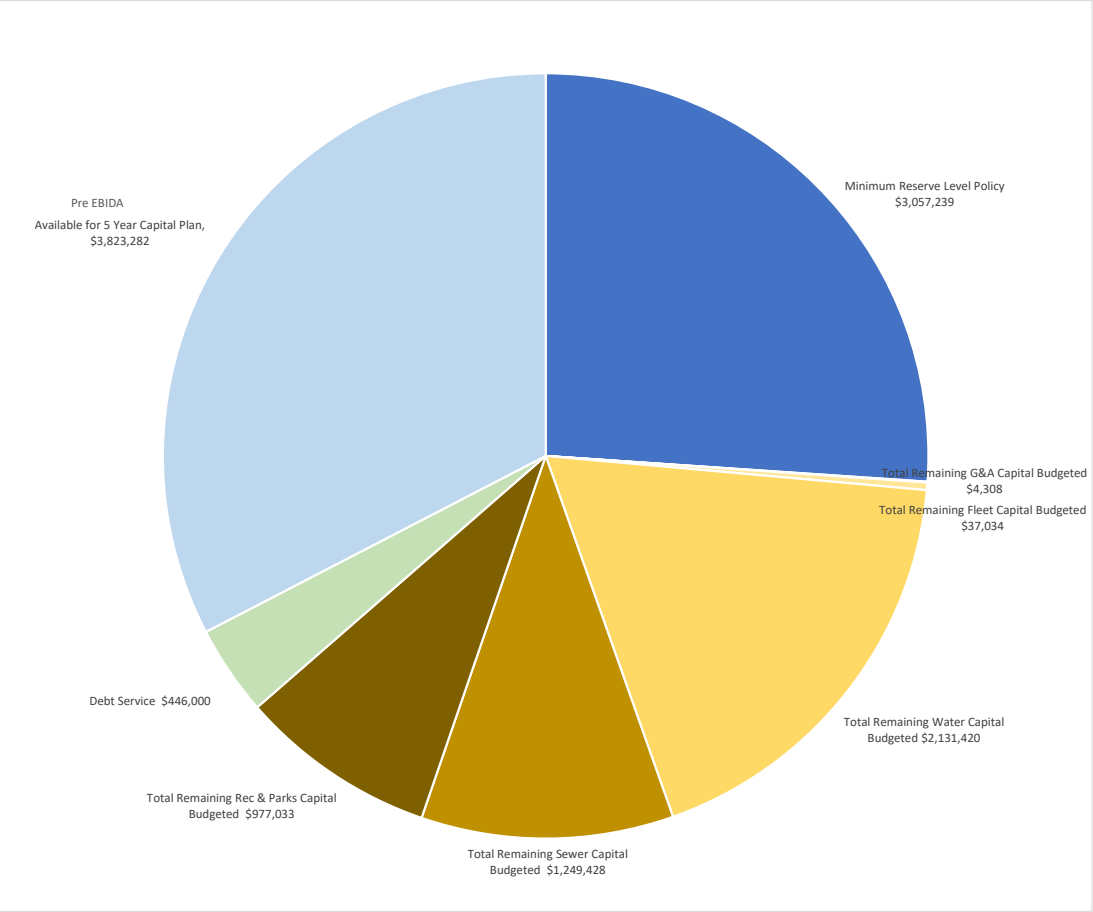
	Current Month	Prior Month	FYE 2022
LIABILITIES			
Current Liabilities			
Accounts Payable	$ (92,720)	$ 585,787	$ 784,250
Deferred Revenue	282,601	249,180	231,664
Compensated Absences Payable	663,423	661,645	572,566
Accrued Liabilities	737,039	674,787	549,154
Current Portion of Long-Term Debt	385,115	385,115	385,115
	1,975,458	2,556,514	2,522,749
Current Liabilities (Payable from Restricted Assets)			
Deferred Grant Revenue	$ -	$ -	$ -
Accounts Payable	-	-	-
Total Current Liabilities	**$ 1,975,458**	**$ 2,556,514**	**$ 2,522,749**
Non-Current Liabilities			
Long-Term Debt, Net of Current Portion	$ 864,878	$ 864,878	$ 1,249,993
Net Pension Liability	(1,023,760)	(1,023,760)	(1,023,760)
Total Long Term Liabilities	**$ (158,882)**	**$ (158,882)**	**$ 226,233**
DEFERRED INFLOWS OF RESOURCES	**$ 1,068,788**	**$ 1,068,788**	**$ 1,068,788**
NET POSITION			
Net Investment in Capital Assets (Net of Debt)	$ 61,576,287	$ 61,344,908	$ 57,780,697
Debt Services	445,936	445,936	445,936
Net Restricted Assets	621,447	1,135,135.60	439,964.08
Unrestricted	10,603,662	10,321,352	10,710,907
Current Year Income / (Loss)	2,203,449	2,067,016	3,869,828
Balance	**$ 75,450,781**	**$ 75,314,348**	**$ 73,247,332**
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	**$ 78,336,145**	**$ 78,780,769**	**$ 77,065,102**

	Median	NTPUD	FYE 2022
Days in Cash (Cash/Operating Expenses less Depreciation)	296	350	
Days of Working Capital (Reserves/Operating Expenses less Depreciation)	92	430	
Debt Ratio (Total Liabilities/Total Assets)	36%	2%	4%
Return on Assets (Net Income/Total Assets)	2.5%	5.0%	5.1%
Debt Service Coverage Ratio	1.3		

Unrestricted Reserves	$ 11,725,745	$ 11,307,003	$ 13,499,369
Minimum Reserve Level Policy	(3,057,239)	(2,589,917)	(2,589,917)
Available for Investment	**$ 8,668,506**		**$ 10,909,453**
Additional FY 2023 EBIDA	1,351,063		
Total Available	$ 10,019,569		
Total Remaining FY 2023 Capital Budgeted	(4,399,224)		
Debt Service	$ (446,000)		
Unbudgeted	**$ 5,174,345**		

North Tahoe Public Utility District
As Of 3/31/2023

Total Reserve Funds of $11,725,745 of which $3,057,239 is Restricted as Minimum Reserve



Changes in Reserves from Prior Month	
Minimum Reserve	$ -
Debt Service	-
Future Capital	925,828
Capital	(507,085)
Total	$ 418,743

Total Remaining Capital Budgeted is in reference to current year budget

NTPUD (consolidated)
Statement of Cash Flows
For the Period Ended March 31, 2023
(In Thousands)

	Current Month	Year-to Date
Operating Activities		
Net Income (Loss)	$136,433	$2,203,449
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	275,706	2,431,591
Net changes in operating assets and liabilities:		
(Increase)/Decrease Account Receivables	(590,775)	(210,557)
(Increase)/Decrease Inventories	-	-
(Increase)/Decrease Deposits & Prepaid expenses	326,177	484,999
(Increase)/Decrease Deferred Outflows	-	-
(Decrease)/Increase Payables & Accrued Liabilities	(581,057)	(547,292)
(Decrease)/Increase Deferred Grant Revenue	-	-
(Decrease)/Increase in Deferred Inflows	-	-
Net Cash Provided (Used) by operating activities	**(433,515)**	**4,362,190**
Investing Activities		
Change in Restricted Assets	513,689	(181,483)
Net Purchases of property, plant and equipment	(507,085)	(5,842,066)
Net Cash Provided (Used) by investing activities	**6,604**	**(6,023,549)**
Financing Activities		
Change in Capital Loan	-	(385,115)
Change in Net Pension Liability	-	-
Net Cash Provided (Used) by financing activities	-	(385,115)
Net increase/(decrease) in cash and cash equivalents	**(426,912)**	**(2,046,474)**
Cash and Equivalents at beginning of period	12,233,352	13,852,914
Cash and Equivalents at end of period	$11,806,441	$11,806,440

Division Balance Sheet

For the Period Ended March 31, 2023

	Sewer	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
ASSETS						
Current Assets						
Cash & Cash Equivalents	$ -	$ 445,936	$ 50,552	$ -	$ 10,403,092	$ 10,899,579
Investments	-	-	-	-	906,861	906,861
Due (To)/From Other Fund	2,365,285	3,548,638	1,853,912	493,266	(8,261,101)	-
Accounts Receivable	99,486	141,442	284,385	-	1,110,400	1,635,713
Inventory	178,755	-	-	-	-	178,755
Deposits and Prepaid Expenses	-	-	17,542	-	62,753	80,295
Total Current Assets	**$ 2,643,525**	**$ 4,136,016**	**$ 2,206,392**	**$ 493,266**	**$ 4,222,004**	**$ 13,701,203**
Restricted Assets						
Cash & Cash Equivalents	$ -	$ -	$ -	$ -	$ 407,278	$ 407,278
Accounts Receivable	-	71,248	136,921	-	6,000	214,169
Deposits and Prepaid Expenses	-	-	-	-	-	-
Total Restricted Assets	**$ -**	**$ 71,248**	**$ 136,921**	**$ -**	**$ 413,278**	**$ 621,447**
Non-Current Assets						
Property, Plant & Equipment						
Work in Process	$ 878,115	$ 4,667,036	$ 1,315,626	$ 57,531	$ 12,826	$ 6,931,134
Land	86,310	772,058	6,265,000	-	-	7,123,368
Property Rights	7,237	8,000	-	-	-	15,237
Buildings and Improvements	8,215,935	-	18,353,510	-	158,366	26,727,811
Vehicles and Equipment	5,806,355	285,750	817,577	1,197,749	-	8,107,431
Furniture and Office Equipment	925,994	35,919	813,542	-	110,740	1,886,195
Water System	-	38,919,099	-	-	-	38,919,099
Sewer System	40,973,190	-	-	-	-	40,973,190
Subtotal - Property, Plant & Equipment	56,893,136	44,687,862	27,565,255	1,255,279	281,932	130,683,466
Accumulated Depreciation	(33,320,470)	(20,983,270)	(12,914,258)	(595,038)	(44,149)	(67,857,186)
Net Property, Plant & Equipment	**$ 23,572,666**	**$ 23,704,592**	**$ 14,650,997**	**$ 660,241**	**$ 237,783**	**$ 62,826,280**
DEFERRED OUTFLOWS OF RESOURCES	**$ -**	**$ 273,870**	**$ 190,879**	**$ -**	**$ 722,466**	**$ 1,187,215**
TOTAL ASSETS & DEFERRED OUTFLOWS	**$ 26,216,191**	**$ 28,185,727**	**$ 17,185,188**	**$ 1,153,508**	**$ 5,595,531**	**$ 78,336,145**

Division Balance Sheet

For the Period Ended March 31, 2023

	Sewer	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
LIABILITIES						
Current Liabilities						
Accounts Payable	$ 46,796	$ 223,283	$ 55,935	$ 10,210	$ (428,944)	$ (92,720)
Deferred Revenue	-	-	282,601	-	-	282,601
Compensated Absences Payable	118,601	124,933	84,696	22,183	313,009	663,423
Accrued Liabilities	-	13,052	5,828	-	718,159	737,039
Current Portion of Long-Term Debt	-	385,115	-	-	-	385,115
	165,397	746,383	429,059	32,394	602,225	1,975,458
Current Liabilities (Payable from Restricted Assets)						
Deferred Grant Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Payable	-	-	-	-	-	-
Total Current Liabilities	**$ 165,397**	**$ 746,383**	**$ 429,059**	**$ 32,394**	**$ 602,225**	**$ 1,975,458**
Non-Current Liabilities						
Long-Term Debt, Net of Current Portion	$ -	$ 864,878	$ -	$ -	$ -	$ 864,878
Net Pension Liability	(308,198)	(211,565)	(149,205)	(46,146)	(308,646)	(1,023,760)
Total Long Term Liabilities	**$ (308,198)**	**$ 653,313**	**$ (149,205)**	**$ (46,146)**	**$ (308,646)**	**$ (158,882)**
DEFERRED INFLOWS OF RESOURCES	**$ 205,844**	**$ 226,516**	**$ 161,202**	**$ 31,051**	**$ 444,175**	**$ 1,068,788**
NET POSITION						
Net Investment in Capital Assets (Net of Debt)	$ 23,572,666	$ 22,454,599	$ 14,650,997	$ 660,241	$ 237,783	$ 61,576,287
Debt Services	-	445,936	-	-	-	445,936
Net Restricted Assets	-	71,248	136,921	-	413,278	621,447
Unrestricted	2,038,230	(636,594)	1,123,891	431,606	7,646,528	10,603,662
Current Year Income / (Loss)	542,251	4,224,326	832,323	44,361	(3,439,812)	2,203,449
Balance	**$ 26,153,147**	**$ 26,559,516**	**$ 16,744,132**	**$ 1,136,209**	**$ 4,857,777**	**$ 75,450,781**
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	**$ 26,216,191**	**$ 28,185,727**	**$ 17,185,188**	**$ 1,153,508**	**$ 5,595,531**	**$ 78,336,145**

Division Balance Sheet

For the Period Ended March 31, 2023

	Sewer	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
Unrestricted Reserves	$ 2,478,128	$ 3,389,633	$ 1,777,332	$ 460,873	$ 3,619,780	$ 11,725,745
Minimum Reserve Level Policy	(721,229)	(714,549)	(539,802)	36,408	(1,118,068)	(3,057,239)
Available for Investment	**$ 1,756,899**	**$ 2,675,084**	**$ 1,237,530**	**$ 497,280**	**$ 2,501,712**	**$ 8,668,506**
Additional FY 2023 EBIDA	410,804	1,579,167	520,246	38,749	(1,197,903)	1,351,063
Total Available	$ 2,167,703	$ 4,254,251	$ 1,757,776	$ 536,029	$ 1,303,809	$ 10,019,569
Total Remaining FY 2023 Capital Budgeted	(1,249,428)	(2,131,420)	(977,033)	(37,034)	(4,308)	(4,399,224)
Debt Service		$ (446,000)				$ (446,000)
Unbudgeted	**$ 918,275**	**$ 1,676,831**	**$ 780,743**	**$ 498,996**	**$ 1,299,501**	**$ 5,174,345**

Trended by Month
Statement of Revenues and Expenses
For the Period Ended March 31, 2023

Income Statement	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Budget April	Budget May	Budget June	Expected Total	Budgeted Total	Variance
Operations															
Operating Revenue	$ 993,390	$ 938,859	$ 870,858	$ 897,739	$ 760,346	$ 714,971	$ 786,965	$ 734,798	$ 761,646	$ 776,869	$ 803,437	$ 887,790	$ 9,927,668	$ 9,822,027	$ 105,641
Internal Revenue	16,493	11,715	16,062	14,202	26,291	17,312	10,044	12,129	23,491	14,686	20,593	15,813	198,831	197,271	1,560
Total Operating Revenue	$ 1,009,883	$ 950,574	$ 886,920	$ 911,941	$ 786,637	$ 732,283	$ 797,009	$ 746,927	$ 785,137	$ 791,555	$ 824,030	$ 903,603	$ 10,126,499	$ 10,019,298	$ 107,201
Salaries and Wages	$ (448,593)	$ (451,892)	$ (430,263)	$ (396,617)	$ (448,242)	$ (444,762)	$ (446,187)	$ (447,921)	$ (443,415)	$ (412,568)	$ (493,994)	$ (473,193)	$ (5,337,647)	$ (5,424,797)	$ 87,150
Employee Benefits	(200,957)	(191,368)	(193,127)	(181,577)	(188,089)	(188,747)	(233,048)	(212,367)	(216,948)	(229,071)	(202,906)	(241,400)	(2,479,605)	(2,716,192)	236,587
Outside Services/Contractual	(105,632)	(77,492)	(130,474)	(82,116)	(87,103)	(85,223)	(131,984)	(80,255)	(79,104)	(151,395)	(103,438)	(75,937)	(1,190,153)	(1,294,191)	104,038
Utilities	(57,168)	(46,344)	(45,417)	(39,394)	(37,279)	(39,094)	(54,671)	(46,451)	(43,951)	(47,283)	(45,933)	(45,513)	(548,498)	(647,473)	98,975
Other Operating Expenses	(194,587)	(161,914)	(155,528)	(99,325)	(148,820)	(96,053)	(120,826)	(120,740)	(135,542)	(147,224)	(148,797)	(119,452)	(1,648,808)	(1,768,741)	119,933
Insurance	(23,067)	(23,067)	(23,232)	(23,153)	(23,067)	(23,067)	(23,067)	(23,067)	(23,053)	(27,242)	(27,242)	(27,242)	(289,566)	(289,318)	(248)
Internal Expense	(16,493)	(11,715)	(16,062)	(14,202)	(26,291)	(17,312)	(10,044)	(12,129)	(23,491)	(14,686)	(20,593)	(15,813)	(198,831)	(197,271)	(1,560)
Debt Service	(4,540)	(4,540)	(4,540)	(4,540)	(4,540)	(4,540)	(4,540)	(4,540)	(4,540)	-	-	-	(40,860)	(60,821)	19,961
Depreciation	(259,334)	(259,334)	(260,481)	(262,440)	(262,572)	(262,572)	(267,633)	(321,518)	(275,706)	(287,425)	(287,425)	(287,425)	(3,293,865)	(3,317,364)	23,499
Total Operating Expense	$ (1,310,371)	$ (1,227,666)	$ (1,259,124)	$ (1,103,364)	$ (1,226,003)	$ (1,161,370)	$ (1,292,000)	$ (1,268,988)	$ (1,245,750)	$ (1,316,894)	$ (1,330,328)	$ (1,285,975)	$ (15,027,833)	$ (15,716,168)	$ 688,335
Operating Income(Loss)	$ (300,488)	$ (277,092)	$ (372,204)	$ (191,423)	$ (439,366)	$ (429,087)	$ (494,991)	$ (522,061)	$ (460,613)	$ (525,339)	$ (506,298)	$ (382,372)	$ (4,901,334)	$ (5,696,870)	$ 795,536
Non-Operations															
Property Tax Revenue	$ 488,750	$ 488,750	$ 488,750	$ 488,750	$ 488,750	$ 488,750	$ 488,750	$ 488,750	$ 488,750	$ 488,750	$ 488,750	$ 488,750	$ 5,865,000	$ 5,865,000	$ -
Community Facilities District (CFD 94-1)	55,823	55,823	55,823	55,823	55,823	55,823	55,823	55,823	55,823	55,692	55,692	55,692	669,483	668,300	1,183
Grant Revenue	-	-	106,668	-	512,096	2,276	16,593	16,245	34,193	64,734	64,734	122,547	940,086	736,462	203,624
Interest	1,324	-	2,307	28,831	1,702	1,585	33,381	1,526	1,800	-	-	24,000	96,456	24,000	72,456
Other Non-Op Revenue	5,725	5,911	12,716	6,698	6,431	36,331	6,556	6,052	25,205	5,986	5,986	5,986	129,583	71,835	57,748
Capital Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Non-Op Expenses	(8,725)	(12,725)	(8,725)	(8,725)	(8,725)	(8,725)	(8,725)	(8,725)	(8,725)	(8,167)	(8,167)	(8,167)	(107,026)	(98,000)	(9,026)
Income(Loss)	$ 242,409	$ 260,667	$ 285,335	$ 379,954	$ 616,711	$ 146,953	$ 97,387	$ 37,610	$ 136,433	$ 81,656	$ 100,697	$ 306,436	$ 2,692,248	$ 1,570,727	$ 1,121,521
Additional Funding Sources															
Allocation of Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance	$ 242,409	$ 260,667	$ 285,335	$ 379,954	$ 616,711	$ 146,953	$ 97,387	$ 37,610	$ 136,433	$ 81,656	$ 100,697	$ 306,436	$ 2,692,248	$ 1,570,727	$ 1,121,521
Operating Income	$ (300,488)	$ (277,092)	$ (372,204)	$ (191,423)	$ (439,366)	$ (429,087)	$ (494,991)	$ (522,061)	$ (460,613)	$ (525,339)	$ (506,298)	$ (382,372)	$ (4,901,334)	$ (5,696,870)	$ 795,536
Net Income(Loss)	$ 242,409	$ 260,667	$ 285,335	$ 379,954	$ 616,711	$ 146,953	$ 97,387	$ 37,610	$ 136,433	$ 81,656	$ 100,697	$ 306,436	$ 2,692,248	$ 1,570,727	$ 1,121,521
Earnings Before Interest, Depreciation & Amortization	$ 506,283	$ 524,541	$ 550,356	$ 646,934	$ 883,823	$ 414,065	$ 369,560	$ 363,668	$ 416,679	$ 369,081	$ 388,122	$ 593,861	$ 6,026,973	$ 4,948,912	$ 1,078,061
Operating Ratio	130%	129%	142%	121%	156%	159%	162%	170%	159%	166%	161%	142%	148%	157%	-642%
Operating Ratio - plus Tax & CFD	84%	82%	88%	76%	92%	91%	96%	98%	94%	99%	97%	89%	90%	95%	-635%
Debt Service Coverage Ratio	53.39	57.42	62.85	83.69	135.84	32.37	21.45	8.28	30.05				65.89	25.83	(56.19)

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** E-4b

FROM: Finance Department

SUBJECT: Treasurer's Report – as of March 31, 2023

FISCAL ANALYSIS:

The CFO has reviewed the District's investment portfolio and has included its value within the attached Treasurer's Report.

The District's investments are governed by the Board of Directors' approved Investment Policy. While continuing to operate within this Investment Policy, the District has continued to emphasize safety.

Total bank value of cash and investments equaled $12,274,834 as of March 31, 2023. Of the total, $1,367,398 of the District's portfolio is restricted. The total of Cash and Investments decreased $299,939 during March.

The portfolio meets the guidelines of the Investment policy.

ATTACHMENTS: Treasurer's Report as of March 31, 2023.

REVIEW TRACKING:

Submitted By: _____
Vanetta N. Van Cleave
Chief Financial Officer

Approved By: _____
Bradley A. Johnson, P.E.
General Manager/CEO

PRESENTED BY: Vanetta N. Van Cleave, CFO

Cash and Investments

Statement Date	*Institution/Account Number*	*Market Value*	*Description*
	Bank of the West		
03/31/23	025-381186	$2,292,546	General Checking
	243-000486	52,907	Payroll
	243-000874	114,285	Utility Billing Deposit Account
	243-001708	41,753	Event Center Deposit Account
	243-004157	2,010	Parks Dept. Sweep Account
		2,503,501	Total Bank of the West
	Local Agency Investment Fund		
03/31/23	85-31-003	6,228,551	General Investment Acctount
	UBS Financial Services Inc.		
03/31/23	OG 00829 70	9,735	Cash & Cash Alternatives Balance
	"	779,055	Money Market Instruments
	"	658,516	Certificates of Deposit
	"	21,783	Mutual Funds
	"	703,005	U.S. Government Securities
	"	3,290	Accrued Interest
		2,175,383	Total UBS Financial Services Inc.
Total Unrestricted Cash and Investments:		**$10,907,435**	

Restricted

Statement Date	*Institution/Account Number*	*Market Value*	*Description*
	Bank of the West		
03/31/23	243-058559	$7,197	FSA
	243-058567	486,445	HRA
	245-713245	-	
	Bank of the West		
03/31/23	041-441346	445,936	NTBC - BofA Install.Payment Fund
	CalPERS 115 Trust		
03/31/23		417,623	CalPERS Prefunding of Pension Expense
	Bank of the West		
03/31/23	000-459874	10,197	TRPA C.D.'s
Total Restricted Cash and Investments:		**$1,367,398**	

Total Cash and Investments:

Total Cash and Investments:	**$12,274,834**

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** E-5

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

In April, the parks and community began to see a respite from the crushing weather of this winter. While we still had snow, there was sunshine and beautiful days as well. Focus shifted from snow management to runoff and melt management! Recreation programs and special events were plentiful and introduced several new participants to NTPUD's parks and facilities.

Parks

- Field 4 use remained high this month. TNT Lacrosse and TRUFC had several home games, and there were countless practices throughout the month. Toward the end of April, the KB Fields began to open, and Little League entered into programming late-April or early May.

- The grooming schedule continued twice a week throughout much of April, and the "surprise" six inches on April 18 let the grooming continue for another week. Keeping the trails groomed through the third week of April may be the latest NTPUD has ever groomed.

- Staff is working through a comprehensive signage plan for North Tahoe Regional Park that will increase wayfinding and information throughout the park. Staff plans to have the signs developed and installed this summer.

Recreation

- The District has hired a few Part-Time Recreation workers to assist on the program execution level. This will give some flexibility to keep programs such as pickleball open when Ben or Amanda has other commitments and cannot staff the program.

- Going forward, one program that will need attention is the Zumba class sponsored by the Sierra Community House. With the snowstorms, instructor injuries, and spotty communication, staff plans to make changes before reintroducing the program.

- The Spring Scavenger Hunt, NTPUD's spin on the typical Easter Egg Hunt, was a major success. Taking place on the paved ADA trail at NTRP, participants were given a custom Bingo-style card with things to identify and challenges to complete while walking the path. This event engaged the entire family and saw around 200 participants.





North Tahoe Event Center

- Event season has returned! The NTEC saw a variety of events at the facility in April. Below are some of the best pictures taken from the various events.







Administration

- The Tahoe Vista Recreation Area Boat Launch is planning to open for the 2023 season! Much administrative time and cooperation across all departments- including Parks, I.T., Human Resources, Public Information, Accounting, and Engineering- has been coordinated to ensure a successful season. Additional details on the TVRA Boat Launch are agendized as Item G-1.
- Management continues negotiations on the Headwall Contract term extension. The contract was extended in December for six months to allow time to negotiate any potential changes.
- Staff has seen improved success with hiring seasonal employees so far this spring, a welcome change from the past several years. We are 90% hired for the cashier/recreation attendant positions that will cover TVRA and NTRP and assist with Recreation events. Additionally, we have a handful of promising Park Seasonal and Park Host leads.
- The 2023 Summer Activity Guide, with content that spans May-September, is being developed and set for release on May 16.
- The Parks employees are getting trained and certified for their new roles within the District. Michael Henn, recently promoted Park Lead with a focus on fields, took his Backflow training over the winter. Doug Carbonari & Tom Lawrenson went down to the CPRS Annual Conference to complete their Playground Inspector class and exam.
- Phase 2 of the North Lake Tahoe Active Recreation Study is concluding with public meetings in May that outline the Active Recreation needs of the community and give a construction and operations cost estimate for a Recreation Center and Fieldhouse.

  A stakeholder meeting was held on May 4th, with over 40 key stakeholders and community partners in attendance. Feedback on the identified improvements as well as a potential tax measure of between $400 and $600 annually, was generally positive.

A community open house is scheduled for May 23rd between 4 pm and 7 pm at the North Tahoe Event Center.

- The two ad-hoc committees established for the North Lake Tahoe Active Recreation Study met on April 24th to discuss consultant selection for Phase 3 of the project. The consultant will support the Districts as we seek to identify the proper tax-ballot initiative to fund improvements, determine whether there is community support to pass a ballot initiative, and – if so – recommend the best timing for a successful vote. The ad-hoc committees provided feedback to staff on the draft Request for Qualifications language. They directed staff to distribute a short listed group of consultants with previous experience with similar efforts in the Tahoe-Truckee region.

REVIEW TRACKING:

Submitted By: Amanda Oberacker
Amanda Oberacker
Recreation, Park & Facilities Manager

Approved By:
Bradley A. Johnson, P.E.
General Manager/CEO

Parks and Facility Use Report

North Tahoe Regional Park / Gym	Apr-23 Days	Events	Touches
RENTALS			
Baseball Fields (1, 2 & 5)	0	0	0
Field 3	0	0	0
Field 4	30	50	4,135
Disc Golf/Tennis	0	0	0
Ramada	0	0	0
Scout Camp	0	0	0
Picnic Areas	0	0	0
Subtotal Rentals	**30**	**50**	**4135**

PROGRAMMING	Days	Programs	Participants
Special Events	1	1	147+families
Community Enrichment Programs	0	0	0
Fitness Classes & Programs	3	1	65
Subtotal Programming	**4**	**212**	

North Tahoe Regional Park - Total Monthly Users =	**4347**

North Tahoe Event Center	Apr-23 Days	Events	Touches
RENTALS			
Private	5	5	446
weddings, memorials, parties			
Corporate	12	12	555
gov't, corporate, board meetings			
Community	2	2	225
community events			
Subtotal Rentals	**19**	**19**	**1226**

PROGRAMMING	Days	Programs	Participants
PROGRAMMING			
Kings Beach After Dark	2	2	7
Golden Hour & Toddler Time	4	8	47
Community Classes & Prograr	3	2	64
Fitness Classes & Programs	35	3	217
Subtotal Programming	**44**	**15**	**335**

North Tahoe Event Center - Monthly Total Users	**1,561**

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** E-6

FROM: Planning and Engineering Department

SUBJECT: Planning and Engineering Department Status Report

DISCUSSION: Capital Improvement Projects, Internal Operations & Planning, and Outside Agency/Private Development

CAPITAL IMPROVEMENT PROJECTS

The Engineering Division is managing the following CIP projects.

Construction Phase Projects

Golden and Rainbow Watermain Improvements Project (Project #2264): This project will construct approximately 7,600 linear feet of new watermain in the Golden Avenue, Rainbow Avenue, Steelhead Avenue (partial), and Secline Street rights-of-way in Kings Beach, see image below. The new watermain will replace the existing small-diameter watermains located along the back of the properties and provide fire hydrant coverage to all properties within the project area in accordance with the California Fire Code.

Status: NTPUD Engineering Staff prepared construction drawings for the watermain improvement project. The Board of Directors awarded a construction contract to Vinciguerra Construction at the April 21, 2022 meeting. Due to the unreliability of the supply chain, the contractor has pre-purchased pipeline materials. Vinciguerra Construction is beginning to mobilize to the site and starting with pothole activities to locate existing utilities. Construction is anticipated to continue until October 2023.

Vinciguerra Construction – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
$4,897,130	($94,000)	$4,803,130	$821,488	$3,981,642
Estimated Construction Status as of 4/30: 0% complete				

Carnelian Bay North Lake Blvd Watermain Improvements Project: This project will construct approximately 3,100 linear feet of new watermain in the State Route 28 right-of-way between Garwoods Restaurant and Watson Creek. The new watermain will replace the existing small-diameter watermain currently in service and add fire hydrants in accordance with California Fire Code standards.

Status: NTPUD Engineering Staff prepared construction drawings for the watermain improvement project. The Board of Directors awarded a construction contract to Vinciguerra Construction at the April 21, 2022, meeting. Vinciguerra Construction has constructed the 12-inch water main in State Route 28, connected to the District's water supply, and finished paving the roadway. The contractor has connected 25 customer water service laterals to the new watermain and abandoned a portion of the old 2-inch watermain. Fireflow is now available for these properties with six (6) new hydrants with greater than 2,000 gallons per minute of available flow. The final ten (10) services and abandonment of the existing watermain will be completed once the snowbanks melt and Vinciguerra Construction can re-mobilize to the project site.

Vinciguerra Construction – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
$3,223,210	$73,437.50	$3,296,647.50	$2,980,600.29	$316,047.21
Estimated Construction Status as of 4/30: 95% complete				

Regional Park Stairway Rebuild (Project #2283): A 2021-2023 Capital Improvement Project to construct new stairways and access improvements to Fields #1 – #3 in the North Tahoe Regional Park.

Status: Ferrell Civil Engineering designed new steel stairs to replace the existing wood stairs to Field #1 and provide new metal stairs and an ADA access ramp to Fields #2 and #3. GLA Morris Construction has constructed paver plazas at the top and bottom of the stairway and ramp to Fields #2 & #3 and the top of the stairway to Field #1. Construction of the ramp is complete, and the stairways are underway. The snow has delayed construction, but the contractor has committed to completing the stairs as the weather allows. Full project completion is anticipated in June 2023.



GLA Morris Construction, Inc. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
$329,390	$11,560.40	$340,950.40	$274,449.96	$66,500.44
Estimated Construction Status as of 4/30: 85% complete				

Packaged Satellite Sewer Pump Station Improvements Project (Project #2244):

This project will replace five (5) packaged sewer pump stations (S-1, S-2, N-2, D-2, and D-5), including the control systems, power connections, and appurtenances, with five new similar packaged sewer pump station systems. This project includes improvements to the controls, power, and communication at S-3 necessary to operate Satellite Pump Station S-1 and S-2.



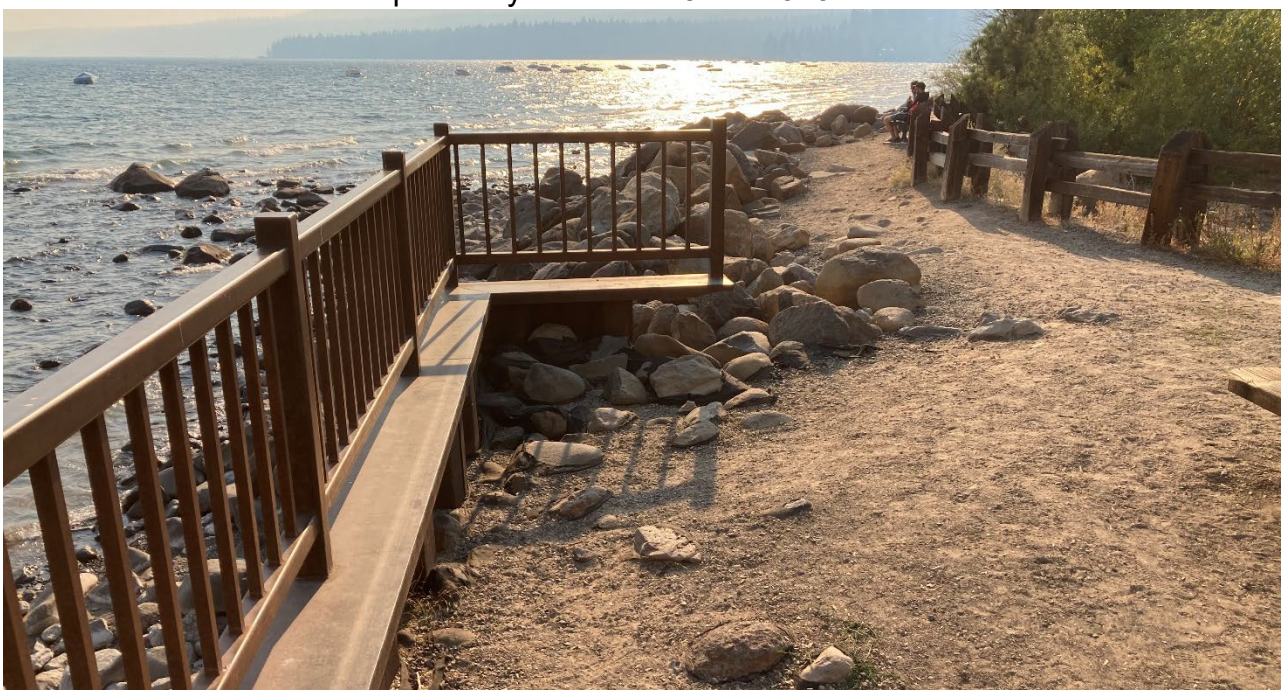
Status: The Board of Directors awarded a construction contract to KG Walters at the November 8, 2022 meeting. The five (5) Smith and Loveless factory-built pump stations are being stored until construction. Installation is scheduled for the 2023 construction season. Liberty Utilities is under contract to upgrade electrical service to each site. Staff has developed a communication plan for affected customers and the public at each site. The contractor is providing project submittals for long lead time items.

K.G. Walters Construction Co., Inc. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
$807,000.00	$8,734.77	$815,734.77	$28,500.00	$787,234.77
Estimated Construction Status as of 4/30: 0% complete				

TVRA Scenic Overlook Project (Project #2280): A 2022-2023 Capital Improvement Project to improve the scenic overlook at TVRA.

Status: Tieslau Civil Engineering, Inc. has completed the scenic overlook improvement plans and Tahoe Land Planning has obtained the required permits. The project was awarded to Ruppert, Inc. at the March 2023 Board Meeting. Construction is in progress and is scheduled to be completed by the end of June 2023.



Preconstruction photo of TVRA Peninsula

Ruppert, Inc. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
$367,972	$0	$367,972	$0	$367,972
Estimated Construction Status as of 4/30: 0% complete				

Uniform Public Construction Cost Accounting Act

The District elected to participate in the Act to utilize alternative bidding procedures for public works projects. This section reports out contracts awarded for projects between $15,000 and $60,000 that are now issued under the General Manager's authority.

ACTIVE PROJECTS			
Project	Contractor	Contract Amount	Award Date
NTEC Projector and Motorized Screen	Teledata Technologies	$21,723.90	February 6, 2023
Install a projector mounted to the ceiling and a motorized screen in the Timberline Room at the North Tahoe Event Center. The existing projector screen is manually controlled by ropes and requires staff to raise and lower the screen from a ladder. The existing projector is on a mobile cart which regularly conflicts with desired room layout and requires extension cords for power. This project will modernize NTEC facilities and improve worker safety.			
NAWTP PLC Redundancy Module Upgrade	Tesco Controls, Inc.	$30,860	October 25, 2022
Staff has identified a failure in the hot standby programmable logic controller (PLC) at the National Avenue Water Treatment Plant. The issue is that the redundancy module that provides communication and synchronization between the primary and hot standby PLC has failed. This work is an unbudgeted capital project in the Water Fund. Staff expects that there will be available funds from other project budgets not fully expended within the FY 2022/23 Water Capital Budget. Staff will continue to monitor the Water Capital Budget and will agendize a formal budget augmentation at a future meeting, should doing so become necessary.			
COMPLETED PROJECTS			
NTEC Card Lock System	FLS, Inc.	$25,599.95	March 23, 2023
Install a networked access control system at the main entrances to the North Tahoe Event Center. The lock system was installed on the Administration, Vehicle Shop, and Sprung Structure at Base nearly a year ago and Staff is pleased with the technology. This project will modernize NTEC facilities and improve building security. The project is complete.			
Utility Buildings Re-Roof Project	Kodiak Union Roofing Services, Inc.	$35,093	October 14, 2022
Remove the existing shingles from the Carnelian Woods Well and Kingswood West Booster Pump Station buildings and replace them with a fire-resistant asphalt shingle. This project is complete.			

Grey and Toyon Lower Lateral Lining Project	Express Sewer & Drain, Inc.	$25,720	September 27, 2022
A 2022-2023 Capital Improvement Project (Lower Lateral Replacement, Project #2346) to rehabilitate sanitary sewer laterals from customers' property line cleanout to the sewer main. This project includes lining eight (8) sewer services on Grey Lane and Toyon Road to extend their useful life. The lining process is a trenchless technology that is significantly less expensive than excavating the sewer laterals to complete the required repairs. The project is complete.			
Ramada Staining	Elements	$16,500	August 5, 2022
The Picnic Area Ramada in the North Tahoe Regional Park was constructed in 1985 and is reserved by the community throughout the year for various types of gatherings. The structure was showing its age, and the wood members needed stain to prolong their useable life. Additionally, the metal flashing, light fixtures, and electrical conduit were painted to improve the aesthetic appeal. The project is complete.			
Elevator Pit Waterproofing	Capitol Elevator Company, Inc	$19,910	July 21, 2022
This project waterproofed the Administration Building elevator pit as required on the State's annual inspection report. This project is complete.			
Generac Towable Pump	Energy Systems	$57,700.50	June 20, 2022
Purchase a towable 6-inch sewer pump to replace the District's existing pump that no longer meets the required emission standards. The new pump has been delivered to NTPUD. The existing sewer pump will be surplused. The project is complete.			
NTEC AV System	Teledata Technologies	$59,951	May 17, 2022
Install AV equipment (flat screens, speakers, microphones, cameras, computer connections, associated network equipment, amplifiers, and software.) in Ponderosa and Tamarack rooms. The A/V system is installed and NTPUD staff has been trained on the equipment. The project is complete.			

Design / Bid Preparation Phase Projects

Regional Park Pam Emmerich Memorial Pinedrop Trailhead Project (Project #2281): A 2022-2023 Capital Improvement Project to construct a trailhead at the beginning of the Pam Emmerich Memorial Pinedrop Trail in the North Tahoe Regional Park.

Status: Lumos Engineering has completed a topographic survey of the project area, Ferrell Civil Engineering has provided a shade structure's structural and architectural design, and NTPUD staff is preparing the construction drawings. A project update was provided to the Board of Directors at the October 11th Board Meeting. NTPUD has received grants for $109,000 from Placer County and $132,901 from the Habitat Conservation Fund. The project is currently being advertised for bid and is scheduled to appear before the Board of Directors at the June 13th meeting for the contract award. Construction is scheduled for late summer/fall 2023.

TVRA Dredging Project (Project #2280): A 2022-2023 Capital Improvement Project to dredge the boat ramp at TVRA.

Status: Tieslau Civil Engineering, Inc. is contracted to complete dredging construction drawings and specifications. Tahoe Land Planning has been retained to facilitate project permitting.

All permits have been received for the TVRA Dredging Project and are valid for a minimum of three (3) years, expiring in 2026. The permits stipulate a work performance period between May 1st and October 31st as TVRA was determined to have marginal fish spawning habitat. This was not expected and Staff had planned on a stipulated performance period between November and April to avoid spawning timeframes. As a result, Staff is assessing the window for completion of dredging as it relates to peak use of TVRA. Completion of dredging prior to summer 2023 is not an option due to the timeline for bidding, contract award, and mobilization. Given the current snowpack and water level in Lake Tahoe, it is anticipated the TVRA boat ramp will be operational for at least a portion of the 2023 summer without dredging. With that in mind, Staff has identified fall (September – October 2023) as the first window to complete dredging while minimizing impacts on peak use of TVRA. However, higher water levels increase the cost of dredging and littoral drift (movement of sand underwater), particularly over the winter months, may re-establish a sand bar before the lake drops to a water level where the dredging benefits are realized. Therefore, Staff is proposing to delay the project to 2024 or later depending on lake levels.

Regional Park Tennis/Pickleball Court Reconstruction Project (Project #2392): A 2022-2023 Capital Improvement Project to reconstruct the existing tennis courts with a combination of tennis and pickleball courts in the North Tahoe Regional Park.

Status: NTPUD has retained Lloyd Consulting Group, LLC, to complete the design and bid documents. Conceptual Design drawings were presented to the Recreation and Parks Commission on October 27th and to the Board of Directors on November 8th. NTPUD staff most recently returned final comments to Lloyd Consulting Group, LLC. Bids to construct

the project were opened on May 3rd and the construction contract is before the Board as Item G-2.

NTEC Architectural Planning Study (Project #2049): A 2022-2023 Capital Improvement Project to retain an architectural consultant to complete a planning study for the North Tahoe Event Center.

Status: NTPUD has retained Goring and Straja Architects (GaS) to complete the architectural planning study. GaS and their sub-consultants have completed the review of available background information, conducted staff interviews, and prepared schematic improvement alternatives. Staff has received and is currently reviewing the draft planning study. The final planning study will be presented to the Board of Directors.

NTEC Emergency Generator (Project #2192): A 2022-2023 Capital Improvement Project to add an emergency generator at the North Tahoe Event Center. The project is grant funded in part by FEMA and Placer County.

Status: NTPUD has retained PR Design and Engineering to complete the design and bid documents. Design work is anticipated to be completed this spring, with construction beginning in fall 2023.

Wayfinding and Destination Signage Project (NTEC Sign) (Project #2040): A Capital Improvement Project to add a changeable message monument sign at the North Tahoe Event Center. The project is grant funded in part by Placer County.

Status: PR Design and Engineering has completed a preliminary sign design and site layout. On January 24th, the project was presented to the Placer County Design Review Committee as an informal item and received generally positive feedback. NTPUD, Placer County, and TRPA are actively discussing the required permitting process. The final civil, electrical, and A/V design is in process in advance of submitting to the permit agencies.

Kings Beach Grid Watermain Replacement and Fire Hydrant Installation Project: Pre-design work (survey, biological assessment, and archaeological) for a future capital project to replace waterlines and add fire hydrants in Kings Beach Grid, specific locations include Secline Street south of SR 28 to the end of Brockway Vista Drive, and segments along Trout, Brook, and Salmon Avenue, and Raccoon and Chipmunk Street. The project is grant funded in part by Placer County Water Agency.

Status: Auerbach Engineering has completed the topographic survey of the project area. Dr. Susan Lindstrom has completed the archeological study. Ascent Environmental, Inc. has completed the biological assessment. NTPUD Engineering Staff is actively preparing construction drawings for the watermain replacement in Trout Avenue.

North Lake Blvd. at Speedboat and Brockway Vista Watermain Project Brockway: Pre-design work (survey, environmental, and archaeological) for a 2023-2024 Capital Improvement Project to replace waterlines and add fire hydrants along SR28 from Park

Avenue to the main entrance to Cal-Neva, including the entirety of Yacht Street, White Cap Lane, Pelican Dive and Pilot Circle and segments along Lake Street. Additionally, Runnymeade Lane and Suffolk Place in the Kingswood area are included in the project. The project is grant funded in part by Placer County Water Agency.

Status: Auerbach Engineering has completed the topographic survey of the project area. Dr. Susan Lindstrom has completed the archeological study. Ascent Environmental, Inc. has completed the biological assessment. NTPUD Engineering Staff is in the process of preparing construction drawings for the watermain improvement project.

INTERNAL OPERATIONS & PLANNING

The California Air Resources Board approved the Advanced Clean Fleet (ACF) Rule at their meeting on April 28, 2023. The primary goal of the ACF regulation is to accelerate the market for zero-emission vehicles (ZEV), including trucks and buses by requiring fleets that are well suited for electrification to transition to zero-emission vehicles where feasible.

State and local governments, including county, special district, and state agency fleets, are required to ensure 100 percent of affected vehicle purchases are zero-emission by 2027. It is also required to ensure 50 percent of affected vehicle purchases from 2024-2026 are zero-emission. This affects the District's purchase of licensed vehicles from ¾ ton pick-ups through dump trucks. It would not affect backhoes and loaders and probably not the vacuum excavating truck. Staff is adjusting the Capital Improvement Plan fleet purchases based on this approved rule.

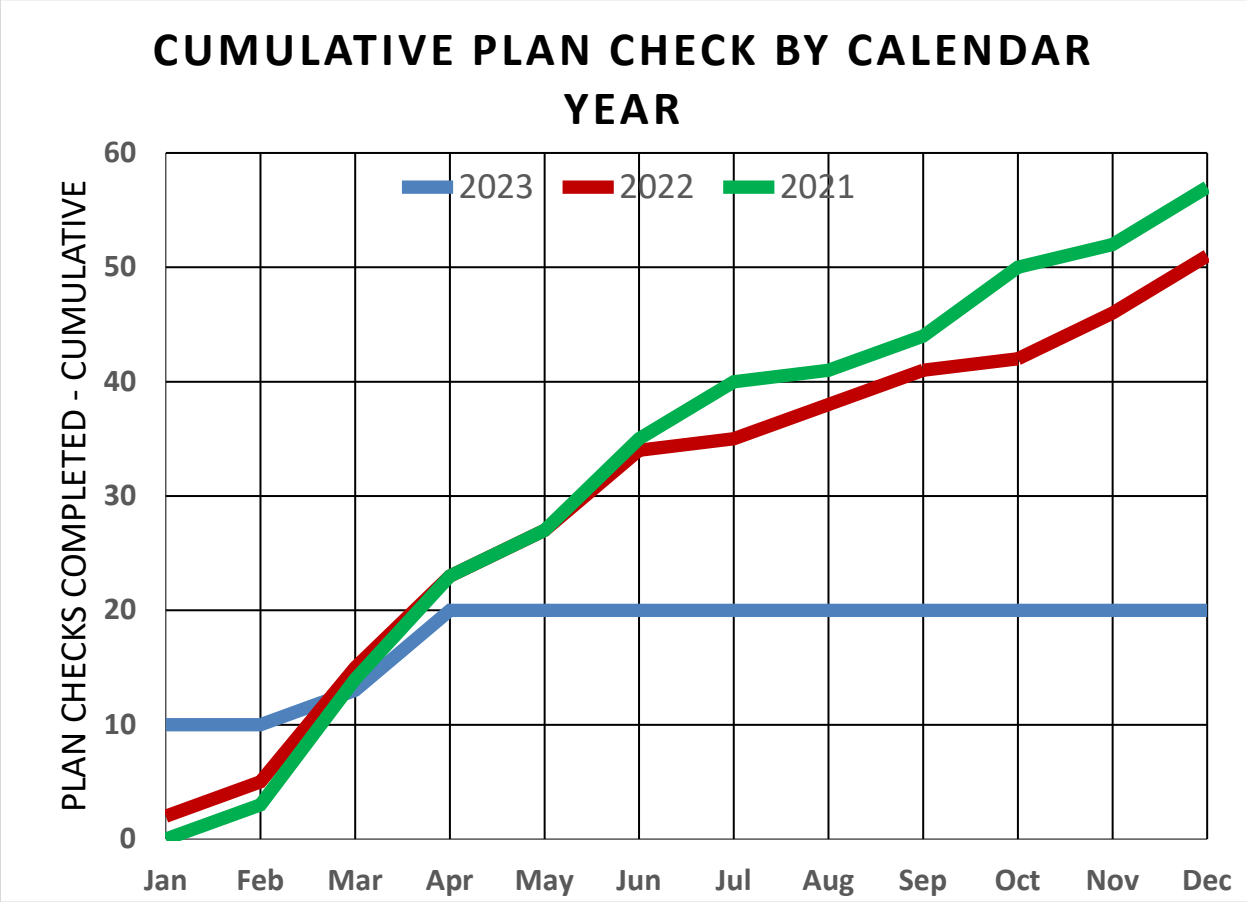
The Tahoe Keys Property Owners Association has completed year one of a three-year demonstration project to evaluate control methods for aquatic invasive weeds. On May 18, (5:30 to 7:00 pm) the TRPA is hosting a webinar on the year one results and the plan for year two at the following zoom registration link.

https://us02web.zoom.us/webinar/register/WN_9cgFhwWHQlKjPTyO5_g7xg#/registration

A project website is also maintained at: https://tahoekeysweeds.org

OUTSIDE AGENCY/PRIVATE DEVELOPMENT

Plan Reviews



REVIEW TRACKING:

Submitted By: _____
Joseph J. Pomroy, P.E.
Engineering and Operations Manager

Approved By: _____
Bradley A. Johnson, P.E.
General Manager/CEO

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** E-7

FROM: Operations Department

SUBJECT: Operations Department Status Report

DISCUSSION: Department Highlights for the month of April 2023

Maintenance Division

We did some snow removal early in the month, began semi-annual flushing of Holiday Lines, and completed monthly manhole washdowns. USA requests are coming in, and pressure tests for Ordinance 100 remain constant. Several “water leaks” proved to be ground water. We cleared two blocked sewer lines; one turned into a repair due to a hole in the pipe. We replaced the production meter at National Avenue Water Treatment Plant and eight of 12 isolation valves in three Pressure Reducing Valve vaults in upper Brockway.

Technician Division

Daily, weekly, and monthly PMs were completed. Wiring of instrumentation was completed for the newly installed production meter to National Avenue Water Treatment Plant. Maintenance has begun on pressure reducing valves in upper Brockway area. A bypass of Secline main sewer station was conducted, wet well was cleaned, and pump issues were resolved.

Fleet Division

In April, thirty-three work orders were completed in Fleet, including six-month service to all generators, 11 vehicle PMs, 16 miscellaneous repairs, and monthly shop upkeep. Seasonal change out of studded snow tires is underway.

Departmentwide in April:

We are proud to recognize Joey Kincaid on his first anniversary with the District. Kirk Misiewicz passed the certification test for Water Backflow Tester. Maintenance Worker II, Jesse Lochridge, has moved into a special assignment as Inspector, signaling the onset of dig season. We are catching up on safety classes that had been postponed due to weather this past winter. Operations staff attended Excavation Competent Person training, Lockout/Tagout, Ladder safety, Construction safety, and Respirator refresher. Several people in Operations renewed First Aid/CPR certification. We had attendees at the California Water Environment Association conference in San Diego and California Rural Water Association conference in South Lake Tahoe.

REVIEW TRACKING:

Submitted By: CColburn
Catherine Colburn
Operations Coordinator

Reviewed By:
Kenneth P. Fischer
Operations Manager

Approved By :
Joseph J. Pomroy, P.E.
Engineering and Operations Manager

Approved By:
Bradley A. Johnson, P.E.
General Manager/CEO

OPERATIONS DEPARTMENT
BY THE NUMBERS FOR APRIL 2023

Customer requests during normal hours (M-F 8AM -5PM)

Water Service Related	Service Calls	Crew Hours
Escrow Reads, No Water, Shut offs / Turn ons, Check reads	9	19

Wastewater Related	Work Orders	Crew Hours
Blockages, Pressure tests, Odor	5	24

Field work during normal hours (M-F 7AM -5PM)

Water	Work Orders	Crew Hours
Mains, Valves, Hydrants, Services, Meters, Meter Read & Excessive use	7	268.25
NAWTP, Wells, Boosters & Tanks	25	400.5

	Samples	Crew Hours
Distrbution sampling	16	19.5
Raw water sampling	13	7.5

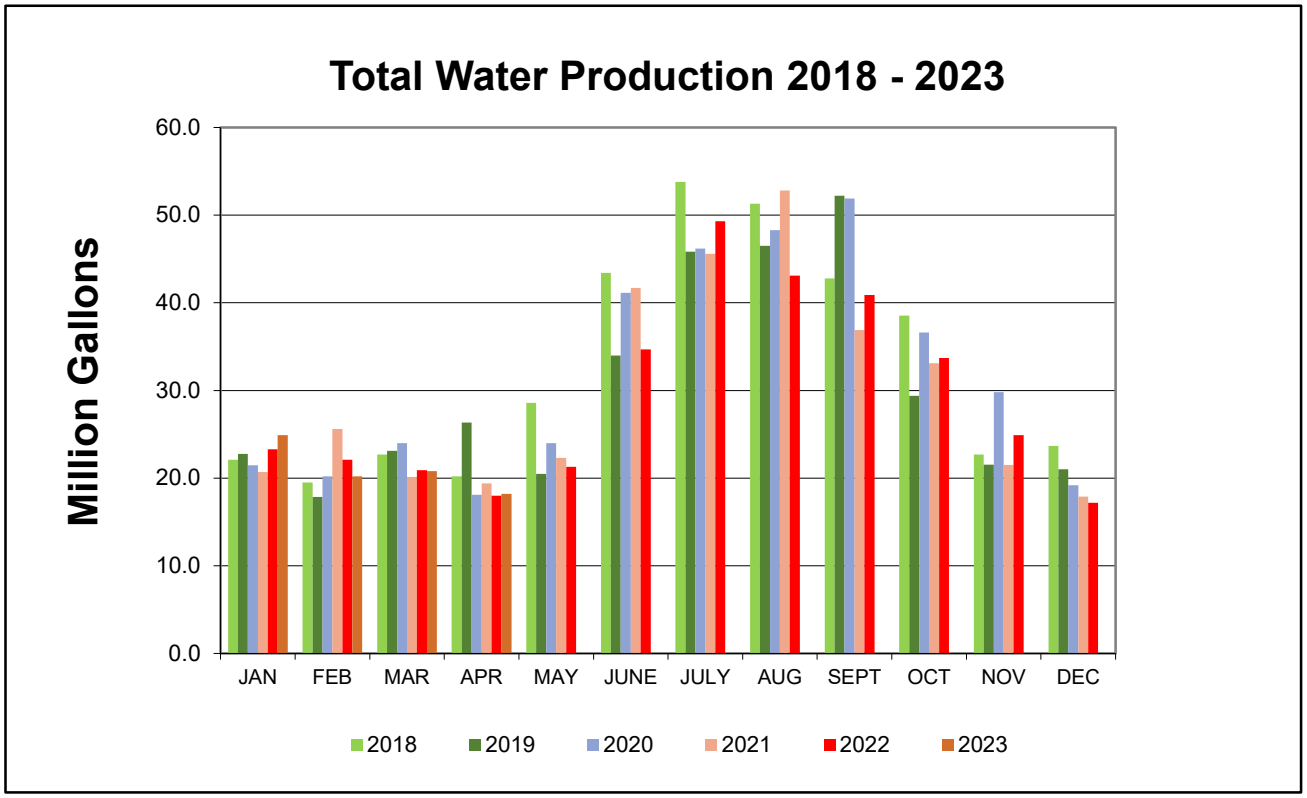
Wastewater	Work Orders	Crew Hours
Gravity Mains, Manholes, Services	5	143
Main stations, Satellite stations	22	681
Emergency Generator Inspections & Test Runs	11	7

Fleet	Work Orders	Crew Hours
Preventive Maintenance	11	52.5
Repairs	16	93

Snow removal	Number of days	Crew Hours
Base (yard and equipment)	6	53
Field (wells, boosters & wastewater stations)	3	33

After hours Call Outs	Calls	Crew Hours (OT)
Technicians	3	13
Water	7	14.5
Wasterwater	1	10
Fleet	0	0

Training / Team Building	On-site hours	Off-site hours
Water	0	97
Wastewater	0	40
Safety	250	0
Team Building	36	11
	Total Hours	2272.75



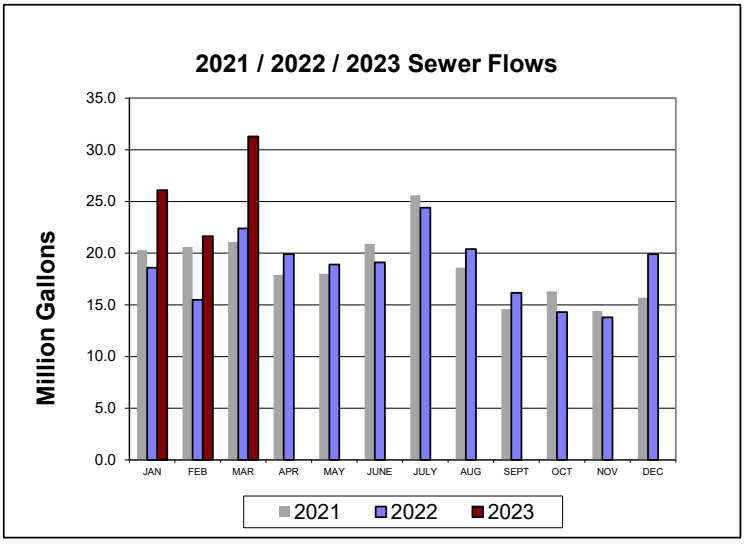
District Water Production

YEAR	2018	2019	2020	2021	2022	2023	2018-22 5-yr Avg	2023 vs 5 yr Avg
JAN	22.1	22.8	21.5	20.7	23.3	24.9	22.5	110%
FEB	19.5	17.8	20.2	25.6	22.1	20.2	20.9	97%
MAR	22.7	23.1	24.0	20.1	20.9	20.8	21.9	95%
APR	20.2	26.4	18.1	19.4	18.0	18.2	20.0	91%
MAY	28.6	20.5	24.0	22.3	21.3		23.3	0%
JUNE	43.4	34.0	41.2	41.7	34.7		39.0	0%
JULY	53.8	45.8	46.2	45.6	49.3		48.1	0%
AUG	51.3	46.5	48.3	52.8	43.1		48.4	0%
SEPT	42.8	52.2	51.9	36.9	40.9		44.9	0%
OCT	38.5	29.4	36.6	33.1	33.7		34.3	0%
NOV	22.7	21.6	29.8	21.5	24.9		24.1	0%
DEC	23.7	21.0	19.2	17.9	17.2		19.8	0%
Total	***389***	***361***	***381***	***358***	***349***	***84***	***368***	***23%***

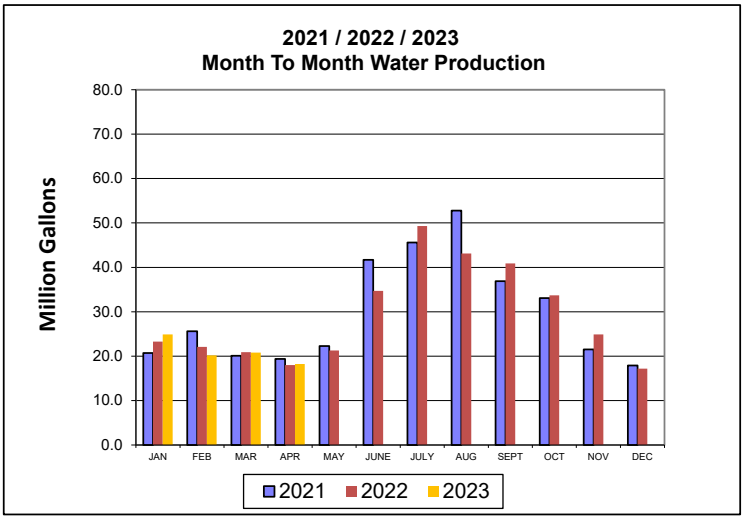
MONTH: March 2023 Compliled By: Michael Harper

Water Production:	Gallonage	Pump run	COMMENTS
National Ave. Treatment Plant	14,651,464		
Park Well	1,458,558	26.7 hrs	910 AVG GPM
Carnelian Well	1,369,720	116.2 hrs	196 AVG GPM
Dollar Inter-Tie	740,000		
Total Production	**18,219,742**		

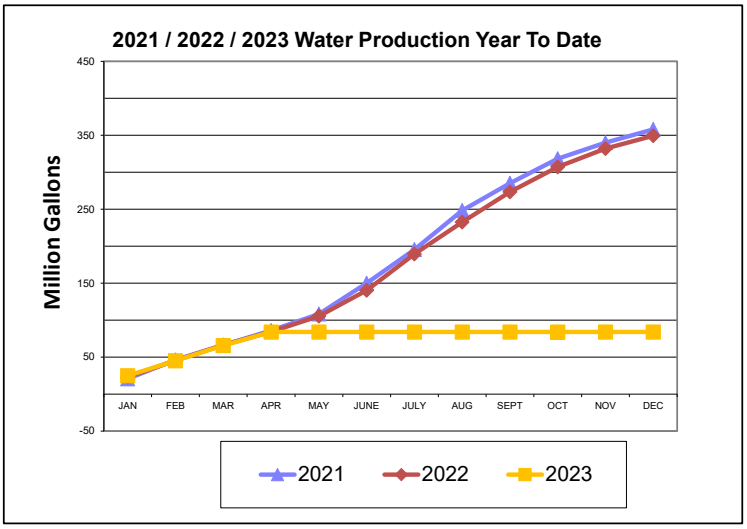
Sewer		Monthly	
	2021	2022	2023
JAN	20.3	18.6	26.1
FEB	20.6	15.5	21.6
MAR	21.1	22.4	31.3
APR	17.9	19.9	
MAY	18.0	18.9	
JUNE	20.9	19.1	
JULY	25.6	24.4	
AUG	18.6	20.4	
SEPT	14.6	16.2	
OCT	16.3	14.3	
NOV	14.4	13.8	
DEC	15.7	19.9	
Average	**18.7**	**18.6**	**26.3**
Total	**224.0**	**223.4**	**79.0**



Water		Monthly	
	2021	2022	2023
JAN	20.7	23.3	24.9
FEB	25.6	22.1	20.2
MAR	20.1	20.9	20.8
APR	19.4	18.0	18.2
MAY	22.3	21.3	
JUNE	41.7	34.7	
JULY	45.6	49.3	
AUG	52.8	43.1	
SEPT	36.9	40.9	
OCT	33.1	33.7	
NOV	21.5	24.9	
DEC	17.9	17.2	



Water		Cumulative	
	2021	2022	2023
JAN	20.7	23.3	24.9
FEB	46.3	45.4	45.1
MAR	66.4	66.3	65.9
APR	86.0	84.3	84.1
MAY	108.3	105.6	84.1
JUNE	150.0	140.3	84.1
JULY	195.6	189.6	84.1
AUG	248.4	232.7	84.1
SEPT	285.3	273.6	84.1
OCT	318.4	307.3	84.1
NOV	340.1	332.2	84.1
DEC	358.0	349.4	84.1



NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** E-8

FROM: Office of the General Counsel

SUBJECT: Legal Report

Below is a summary of noteworthy legal items for this month:

1. Brown Act Bills. As discussed at the meeting last month, there are a number of bills that would provide additional flexibility for remote meetings under consideration. Below is a summary of the proposals:

    a. AB 557: The Brown Act currently allows agencies to use the very flexible pandemic era requirements during a declared state of emergency if agencies make certain findings once every thirty days. This provision is set to expire at the end of this year. This bill would make these rules permanent and would require findings once every 45 days.

    b. AB 817: This bill would provide additional flexibility for remote meetings of "subsidiary bodies." These are advisory bodies that do not take final action. Examples for NTPUD would be the Recreation Commission and Board standing committees. These bodies would be permitted to conduct remote only meetings without a physical meeting location.

    c. SB 411: This bill would provide special rules for the City of Los Angeles.

    d. SB 537: This bill would expand the definition of "just cause" for AB 2449 meetings to include situations where an immunocompromised family member required the Director to participate remotely. The bill would also provide new remote meeting rules for multi-jurisdictional legislative bodies. These bodies would have greater flexibility on calling in from their offices if they are located more than 40 miles from the nearest public meeting location.

REVIEW TRACKING:

Submitted By: _____
Joshua Nelson/BB&K
District Counsel

Approved By: _____
Bradley A. Johnson, P.E.
General Manager/CEO

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** F-1

FROM: Accounting Department

SUBJECT: Approve Accounts Paid and Payable for the Period from April 11, 2023 – May 8, 2023

RECOMMENDATION:

Approve accounts paid and payable from April 11th, 2023, through May 8th, 2023.

DISCUSSION:

Pursuant to California Public Utilities Code 16116, "The Accountant … shall draw all warrants to pay demands made against the District when the demands have been first approved by a majority of the Board present at the meeting at which the demands are acted upon." The Chief Financial Officer presents the Finance Committee with both Accounts Paid (warrants or checks written) and Accounts Payable (warrants or checks to be written or demands) for its review.

FISCAL ANALYSIS:

Sufficient funds are included in the 2022-2023 Fiscal Year budget. District Staff and the Finance Committee have reviewed and recommended these accounts paid and payable as appropriate District expenditures.

ATTACHMENTS: N/A

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Submitted By: _____
Vanetta N. Van Cleave
Chief Financial Officer

Approved By: _____
Bradley A. Johnson, P.E.
General Manager/CEO

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** E-2

FROM: Office of the General Manager

SUBJECT: Approve Regular and Special Meeting Minutes of April 11, 2023

RECOMMENDATION:

Approve Meeting Minutes of April 11, 2023 Special and Regular Board Meeting

DISCUSSION:

At the regular Board meeting and any special Board meetings, draft minutes from meeting(s) held during the previous month are presented to the Board of Directors for review and approval. Meeting minutes represent the official record of the District's actions. Minutes are considered to be a vital and historical record of the District.

FISCAL ANALYSIS: No Fiscal Impact

ATTACHMENTS: Draft Minutes from April 11, 2023

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

Submitted By: _____
Misty Moga
Administrative Liaison

Approved By: _____
Bradley A. Johnson, P.E.
General Manager/CEO

DRAFT MINUTES

NORTH TAHOE PUBLIC UTILITY DISTRICT
Held at the North Tahoe Event Center

Tuesday, April 11, 2023 at 2:00 p.m.

CALL TO ORDER/ESTABLISH QUORUM
The special meeting of the North Tahoe Public Utility District Board of Directors was held on Tuesday, April 11, 2023, at 12:00 p.m. at the North Tahoe Event Center. The Directors in attendance were Directors Daniels (via Zoom), Thompson, Director Mourelatos (arrived at 12:03 p.m.), Director Hughes (arrived at 12:27 p.m.), and President Coolidge. District Staff in attendance included General Manager Johnson, Chief Financial Officer Van Cleave, Utility Operations Manager Fischer, Engineering and Operations Manager Pomroy, Public Information Officer Broglio, Human Resources Manager Harris, Recreation, Parks, and Facilities Manager Oberacker, and Administrative Liaison/Board Secretary Moga. District Legal Counsel Nelson was also present. The pledge of allegiance was recited. There were no changes to the agenda.

PUBLIC COMMENT AND QUESTIONS (12:00 P.M.): There were no requests for public comment.

DISTRICT FISCAL YEAR 2023/24 DRAFT BUDGET PARAMETERS PRESENTATION AND DISCUSSION AND CAPITAL IMPROVEMENT PROGRAM – DRAFT 5-YEAR PLAN WORKSHOP – General Manager Johnson provided a PowerPoint presentation.

Director Hughes arrived at 12:27 p.m.

The Board and Staff discussed external and internal initiatives that will have an impact on the budget. They discussed impacts such as electrification of fleet and heavy equipment requirement. They also discussed deploying smart meters, leveraging Lucity work order software, future boat ramp operations, capital improvement program, cost of service study, grant opportunities, and attracting employees with incentives.

LONG RANGE CALENDAR – GM Johnson reviewed the next steps of the budget review. He noted we will have another cost of service workshop with Shawn Koorn with HDR.

PUBLIC COMMENT AND QUESTIONS: *See protocol established under Agenda Item C, Public Comment and Questions.*

ADJOURNMENT – There being no further business to come before the Board, the meeting was adjourned at 2:31 p.m.

DRAFT MINUTES

NORTH TAHOE PUBLIC UTILITY DISTRICT
Held at the North Tahoe Event Center

Tuesday, April 11, 2023 at 2:00 p.m.

CALL TO ORDER/ESTABLISH QUORUM
The regular meeting of the North Tahoe Public Utility District Board of Directors was held on Tuesday, April 11, 2023, at 2:46 p.m. at the North Tahoe Event Center. The Directors in attendance were Directors Daniels (via Zoom), Thompson, Director Mourelatos, Director Hughes, and President Coolidge. District Staff in attendance included General Manager Johnson, Chief Financial Officer Van Cleave, Utility Operations Manager Fischer, Engineering and Operations Manager Pomroy, Public Information Officer Broglio, Human Resources Manager Harris, Recreation, Parks, and Facilities Manager Oberacker, and Administrative Liaison/Board Secretary Moga. District Legal Counsel Nelson was also present. The pledge of allegiance was recited. There were no changes to the agenda.

PUBLIC COMMENT AND QUESTIONS (2:00 p.m.): There were no requests for public comment.

MANAGEMENT TEAM INFORMATIONAL UPDATES:
Tahoe-Truckee Sanitation Agency (T-TSA) Report – TTSA Representative Wilson was absent. GM Johnson was available to answer questions.

Recreation & Parks Commissioner Report – Commissioner Stoltzman was absent. GM Johnson was available to answer questions. In response to Director Thompson's inquiry, GM Johnson spoke about Phase III of the Active Recreation Needs Assessment and stakeholder and community engagement.

General Manager/CEO Report – GM Johnson highlighted items from his report. He provided an update regarding potential wildfire resiliency funding for fire flow water infrastructure projects. Director Mourelatos spoke about the importance of having strong partnerships and shovel-ready projects for grant opportunities.

Public Information Officer Report – PIO Broglio provided highlights from his report, including an update for the RCAC survey.

Accounting Department Report for the month ending February 28, 2023 – CFO Van Cleave provided highlights from her report. Director Mourelatos requested a report reflecting the projects that have received grant funding.

Recreation, Parks, and Facilities Department Report – RPF Manager Oberacker highlighted items from her report, including an update regarding the high use of Field 4 during the winter months by local sports groups. President Coolidge suggested providing pictures of the busy field to the CAP committee. The Board and Staff held a discussion about anticipated

Boat Ramp operations and potentially increasing launch fees within the restrictions of the Department of Boating and Waterways grant. GM Johnson announced that the Placer County Board of Supervisors would consider our grant request for the Tennis & Pickleball project. He added the full project is pending the bid results.

Planning and Engineering Department Report – EOM Pomroy provided highlights from his report.

Utility Operations Department Report – UOM Fischer provided highlights from his report. In response to Director Daniels' inquiry, UOM Fischer confirmed sewer flow is up due to I&I. Director Mourelatos inquired about the cellular Badger meters' resiliency through winter. UOM Fischer spoke about the test trials over the past few years. He added the new AT&T tower makes the signal more reliable. In response to Director Hughes' comment about cellular load and capacity during the summer, UOM Fischer stated the reading devices are pinged every 15 minutes with uploads four times a day. He added we haven't had issues in the past two summers.

Legal Report – Legal Counsel Nelson provided highlights from his reports, including PFAS, and Brown Act Bills progress.

Board Committee Reports – Director Thompson noted the Development & Planning Committee recommended approval of the consent items. President Coolidge noted the Finance Committee also recommended approval.

CONSENT CALENDAR: *Consent Calendar items are routine items which are approved without discussion or comment. If an item requires discussion, it may be removed from the Consent Calendar prior to action.*

- Approve Accounts Paid and Payable for the period from March 14, 2023 – April 10, 2023
- Approve Regular Meeting Minutes of March 14, 2023
- Adopt Resolution 2023-03 to Accept Public Utility Facilities Improvements on Wildwood Avenue
- Award a Construction Contract and Authorize the General Manager to Execute an Agreement and Purchase Order with West Coast Paving, Inc. for the Replacement of Asphalt Concrete in Various Locations
- Authorize the General Manager to Execute an Increase to the Annual Purchase Order with Western Nevada Supply for Water and Sewer System Materials and Supplies of $50,000

The Board and Staff briefly discussed the Wildwood Avenue improvements and the patch pave contract agenda items.

MOTION: Director Thompson moved to approve the consent calendar. Director Mourelatos seconded the motion, which carried unanimously by roll call vote.

GENERAL BUSINESS

Review, Discuss, and Possibly Appoint Two Recreation and Parks Alternate Commissioner Appointments – Three-Year Terms 1/1/23 through 12/31/25 (Timed Item 3:00 p.m.) – The Board held a brief discussion about the candidate's qualifications.

MOTION: Director Mourelatos moved to appoint Nancy Williams as Recreation & Parks Alternate Commissioner. Director Hughes seconded the motion which carried unanimously in favor by roll call vote.

MOTION: President Coolidge moved to appoint Leslie 'Jill' Amen as Recreation & Parks Alternate Commissioner. Director Daniels seconded the motion which carried in favor by roll call vote. Director Mourelatos noted he has a working relationship with Ms. Amen and, out of an abundance of caution, he recused himself.

Director Thompson and President Coolidge thanked Jill for volunteering and showing interest. Director Thompson added the Commission is an important factor to this Board. Ms. Amen stated she is happy to be involved and live in this beautiful area.

Consider and Discuss the Approved Adjustment to Water and Sewer Rates Effective July 1, 2023 – GM Johnson and CFO Van Cleave provided a PowerPoint slideshow.

The Board and Staff discussed the current reserves and projects. GM Johnson noted all funds are reliant on property tax, and this is the last step that will make us reliant on rates. The Board and Staff discussed education and outreach to customers and TTSA's current prop 218 process. The Board members agreed to the water and sewer rates and to stay the course.

BOARD COMMENTS:
Director Hughes stated there was interest at the Recreation and Parks Commission meeting about the Secline improvements. GM Johnson noted we are focusing on TVRA but need to start collaborating with partners about grant cycles for the Secline collaboration project.

Director Mourelatos expressed appreciation for the staff who did snow removal to keep our facilities safe and open to the public.

LONG RANGE CALENDAR – GM Johnson provided the following meeting/event highlights.

- May 9 - Capital tour/budget workshop
- April 24, 9 a.m. Active Recreation Needs Assessment Ad Hoc Committee, D&P Committee meeting with TCPUD
- May 4 – Active Recreation Needs Assessment Stakeholder meeting online 10 a.m.-12 p.m. RSVP by April 28.

PUBLIC COMMENT AND QUESTIONS – There were no requests for public comment.

Went into closed session at 4:57 p.m.

CLOSED SESSION

CONFERENCE WITH REAL PROPERTY NEGOTIATORS – *Property: North Tahoe Regional Park* (APN 112-010-015)*. Agency Designated Representative: Brad Johnson, General Manager/CEO. Negotiating parties: Headwall Corporation. Under Negotiation: Rent and Terms of Rent.*

There was no reportable action taken by the Board during closed session.

ADJOURNMENT - There being no further business to come before the Board, the meeting was adjourned at 5:00 p.m.

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** F-3

FROM: Recreation, Parks and Facilities Manager

SUBJECT: Adopt Resolution 2023-04 proclaiming July is *"Parks Make Life Better!"* Month

RECOMMENDATION:

Adopt Resolution 2023-04 proclaiming July as "*Parks Make Life Better!*" month, as recommended by the Recreation and Park Commission.

DISCUSSION:

For many years, the National Recreation and Parks Association (NRPA) and the California Parks and Recreation Society (CPRS) have sought to bring attention to the importance of parks & recreation and the benefits that parks and recreation programming bring to the people we serve. With this in mind, both NRPA and CPRS encourage local jurisdictions to proclaim July as *Parks Make Life Better Month*.

During *Parks Make Life Better Month, agencies typically* adopt a Board Resolution proclaiming July as Parks Make Life Better Month and enhancing awareness with media campaigns and special events. For years, NTPUD has embraced this with the proclamation and added events at North Tahoe Regional Park in July.

Last summer, staff moved from targeting the bulk of activities and special events that had been traditionally scheduled for July to spreading it out throughout the summer. Events such as Ice Cream in the Park and Movies in the Park continued, and new special events such as Gatherings in the Garden and 5K Fun Runs took place throughout the summer months. This was a successful change, and staff plans to continue with this format for the 2023 summer. Nonetheless, the District still supports the *July is Parks Make Life Better!* Campaign because it brings official recognition to the ability of Parks and Recreation to enrich and enhance lives.

At the April 27, 2023 Commission meeting, all Commissioners expressed their support to continue this declaration and Resolution for the 2023 year.

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective A: Expand public access for recreation opportunities and promote the District as an exceptional provider of year-round programming, special events and recreation services

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective D: Utilize the North Tahoe Regional Park as a community asset for passive and active recreation.

MOTION: Approve Staff Recommendation.

ATTACHMENTS: Resolution 2023-04

REVIEW TRACKING:

Submitted By: Amanda Oberacker
Amanda Oberacker
Recreation, Park & Facilities Manager

Approved By:
Bradley A. Johnson, P.E.
General Manager/CEO

RESOLUTION 2023-04
A RESOLUTION OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT BOARD OF DIRECTORS
PROCLAIMING THAT JULY IS *"PARKS MAKE LIFE BETTER!"* MONTH

Whereas, on May 10, 2022, the NTPUD Board of Directors adopted Resolution 2022-06 supporting the annual "*Parks Make Life Better!"* campaign, and

Whereas, Parks and Recreation is an integral part of communities throughout this country, including North Lake Tahoe; and

Whereas, Parks and Recreation *promotes physical, emotional and mental health and wellness* through organized and self-directed fitness, play, and activity;

Wheras, Parks and Recreation *fosters social cohesiveness* in communities by celebrating diversity, providing spaces to come together peacefully, modeling compassion, promoting social equity, connecting social networks, and ensuring all people have access to its benefits; and

Wheras, Parks and Recreation *supports human development* and endless learning opportunities that foster social, intellectual, physical and emotional growth in people of all ages and abilities; and

Wheras, Parks and Recreation *strengthens community identity* by providing facilities and services that reflect and celebrate community character, heritage, culture, history, aesthetics and landscape; and

Whereas, Parks and Recreation is *essential and adaptable* infrastructure that makes our communities resilient in the face of natural disasters and climate change; and

Whereas, the residents and visitors of North Lake Tahoe benefit from the wide range of amenities that are maintained or owned by the North Tahoe Public Utility District, including the parks, beaches, and indoor spaces; and

Whereas, North Tahoe Public Utility District will be celebrating "*Parks Make Life Better!"* month through planned recreation activities and special events that kickoff in June and continue throughout the summer; and

Whereas, the Board of Directors of the NTPUD urges all its residents to recognize that Parks and Recreation enriches the lives of its residents and visitors as well as adding value to the community's homes and neighborhoods.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the North Tahoe Public Utility District proclaims that July be *Parks Make Life Better!* Month.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 9th DAY OF MAY 2023, BY THE FOLLOWING ROLL CALL VOTE:

AYES:
NOES:
ABSTAIN:
ABSENT:

Sarah Coolidge, President
Board of Directors

ATTEST:

Bradley A. Johnson, P.E.
General Manager/CEO

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** F-4

FROM: Office of the General Manager

SUBJECT: Adopt Resolution 2023-05 Approving the Application for Grant Funds From the State of California, Department of Parks and Recreation Habitat Conservation Fund Program

RECOMMENDATION:

Adopt Resolution 2023-05 approving the application for grant funds from the State of California, Department of Parks and Recreation's Habitat Conservation Fund Program.

DISCUSSION:

Protecting, restoring, and enhancing wildlife habitat and fisheries are vital to maintaining California's quality of life. The impact of the increase in the State's human population results in an urgent need to fund projects that protect rapidly disappearing wildlife habitats that support California's unique and varied wildlife resources.

In response to this need, the people of California voted to enact the California Wildlife Protection Act of 1990, Chapter 9, Fish and Game Code (FGC) 2780 through 2799.6, which largely defines the Habitat Conservation Fund (HCF) Program.

The HCF is a local assistance program of the State of California, Department of Parks and Recreation (DPR). Within DRP, the Office of Grants and Local Services is authorized to administer the program.

FGC 2787 (a)(3) authorizes the California Department of Parks and Recreation to allocate approximately $6.8 million dollars in 2023 for 50% matching grants to local agencies for the acquisition of wildlife corridors and urban trails, nature interpretation programs, and other programs which bring urban residents into park and wildlife areas.

The District intends to submit a competitive grant application requesting approximately $650,000 for the North Tahoe Regional Park Trail and Access Improvement Project.

A procedure of the grant program is to require the Grantee's Governing Body to certify by resolution the approval of the project application before submission of said application to the State.

FISCAL ANALYSIS:

Design for the North Tahoe Regional Park Trail and Access Improvement Project is identified in the District's 5-year Capital Improvement Program Plan. Any competitive grant funds received from the HCF would support the construction of this project. Should the District be successful in securing a HCF grant, staff anticipates pursuing Placer County TOT Tourism Master Plan grants to further support construction.

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective A: Expand public access for recreation opportunities and promote the District as an exceptional provider of year-round programming, special events and recreation services.

Goal 3: Enhance District governance and partnerships – Objective C: Monitor and advocate for Federal, State, and local legislation; and actively pursue relevant grant opportunities that support District priorities.

ATTACHMENTS: Resolution 2023-05

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

Approved By: 

Bradley A. Johnson, P.E.
General Manager/CEO

RESOLUTION NO. 2023-05

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT APPROVING THE APPLICATION FOR GRANT FUNDS FROM THE HABITAT CONSERVATION FUND PROGRAM

WHEREAS, the people of the State of California have enacted the California Wildlife Protection Act of 1990, which provides funds to the State of California for grants to local agencies to acquire, enhance, restore or develop facilities for public recreation and fish and wildlife habitat protection purposes; and

WHEREAS, the State Department of Parks and Recreation has been delegated the responsibility for the administration of the HCF Program, setting up necessary procedures governing project application under the HCF Program; and

WHEREAS, said procedures established by the State Department of Parks and Recreation require the applicant to certify by resolution the approval of application(s) before submission of said application(s) to the State; and

WHEREAS, the applicant will enter into a contract with the State of California to complete the project(s);

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the North Tahoe Public Utility District hereby:

1. Approves the filing of an application for the Habitat Conservation Fund Program; and

2. Certifies that said applicant has or will have available, prior to commencement of any work on the project included in this application, the required match and sufficient funds to complete the project; and

3. Certifies that the applicant has or will have sufficient funds to operate and maintain the project(s), and

4. Certifies that the applicant has reviewed, understands, and agrees to the provisions contained in the contract shown in the Grant Administration Guide; and

5. Delegates the authority to the General Manager to conduct all negotiations, execute and submit all documents, including, but not limited to applications, agreements, amendments, payment requests and so on, which may be necessary for the completion of the project.

6. Agrees to comply with all applicable federal, state and local laws, ordinances, rules, regulations and guidelines.

APPROVED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 9th DAY OF MAY 2023.

I, the undersigned, hereby certify that the foregoing Resolution No. 2023-05 was duly adopted by the Board of Directors of the North Tahoe Public Utility District by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

_____
Sarah Coolidge, President
Board of Directors

ATTEST:

_____
Bradley A. Johnson, P.E.
General Manager/CEO

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** F-5

FROM: Office of the General Manager

SUBJECT: Adopt Resolution 2023-06 Authorizing the General Manager to Execute a Placer County Park Dedication Fee Grant Agreement for the Regional Park Tennis and Pickleball Court Reconstruction Project

RECOMMENDATION:

Adopt Resolution 2023-06 Authorizing the General Manager to Execute a Placer County Park Dedication Fee Grant Agreement for the Regional Park Tennis and Pickleball Court Reconstruction Project.

DISCUSSION:

The Placer County Park Dedication Fee Grant Program serves two purposes – 1) to offset the impact of new residential development on existing community recreation facilities; and 2) to maintain the General Plan standard of 10 acres of developed parkland per 1,000 residents throughout the County.

The intent of the Program is to mitigate the effect new neighborhoods have on existing recreational facilities by acquiring, constructing new and/or rehabilitating existing parks and recreation facilities. Park Dedication Fees may be used to pay for capital costs but may not be used for maintenance. Furthermore, the Parks Commission has taken the position the funds should be used for improvements on the ground, not for master planning efforts, design of projects, etc.

At its March 16, 2023 regular meeting, the Placer County Parks Commission reviewed and recommended approval by the Placer County Board of Supervisors for the allocation of Zone 1 Park Dedication Fees in the amount of $750,000 to support the construction of the North Tahoe Regional Park Tennis and Pickleball Reconstruction Project.

At its April 18, 2023 meeting, the Placer County Board of Supervisors reviewed and recommended approval of the allocation of Zone 1 Park Dedication Fees in the amount of $750,000 to support the construction of the North Tahoe Regional Park Tennis and Pickleball Reconstruction Project.

The Park Dedication Fee Program is administered by the Placer County Department of Parks and Open Space; and the County collects development fees and allocates funds for public parks and recreation purposes pursuant to Placer County Code sections 15.34, 16.08.100 and/or 17.54.100 (D).

A procedure of the Placer County Park Dedication Fee Program is to require the Grantee's Governing Body to certify by resolution the approval of the project application before submission of said application to the County; as well as formal acceptance of the grant agreement following approval by the County Board of Supervisors.

FISCAL ANALYSIS:

Funding for the North Tahoe Regional Park Tennis and Pickleball Reconstruction Project is identified in the District's 5-year Capital Improvement Program Plan. Any competitive grant funds received from the Placer County Park Dedication Fee Grant Program will be dedicated to construction of this project to help offset District funds in completing the project.

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective D: Utilize the North Tahoe Regional Park as a community asset for passive and active recreation.

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective F: Uphold maintenance and capital investment of existing facilities to ensure their vitality for generations to come.

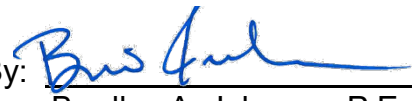
Goal 3: Enhance District governance and partnerships – Objective C: Monitor and advocate for Federal, State, and local legislation; and actively pursue relevant grant opportunities that support District priorities.

ATTACHMENTS:

- Resolution 2023-05
- Placer County Park Dedication Fee Grant Agreement

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Approved By: 

Bradley A. Johnson, P.E.
General Manager/CEO

RESOLUTION NO. 2023-06

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT AUTHORIZING THE GENERAL MANAGER TO EXECUTE A PLACER COUNTY PARK DEDICATION FEE GRANT AGREEMENT FOR THE REGIONAL PARK TENNIS AND PICKLEBALL COURT RECONSTRUCTION PROJECT

WHEREAS, the North Tahoe Public Utility District is the owner and operator of the North Tahoe Regional Park, a 124-acre regional park located at 6600 Donner Road in Tahoe Vista, California; and

WHEREAS, the North Tahoe Public Utility District plans to construct six (6) new dedicated pickleball courts and renovate three (3) existing tennis courts at the North Tahoe Regional Park ("Project") in 2023.

WHEREAS, the County of Placer collects development fees and allocates funds for public parks and recreation purposes pursuant to Placer County Code sections 15.34, 16.08.100 and/or 17.54.100 (D); and

WHEREAS, the intent of the Park Dedication Fee Program is to mitigate the effect new neighborhoods have on existing recreational facilities by acquiring, constructing new and/or rehabilitating existing parks and recreation facilities; and

WHEREAS, the County of Placer Park Dedication Fees may be used to pay for capital costs, but may not be used for maintenance; and

WHEREAS, the County of Placer desires to provide financial support for the project to meet the recreational needs of North Tahoe residents.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the North Tahoe Public Utility District hereby:

1. Authorizing the General Manager to Execute a Placer County Park Dedication Fee Grant Agreement for the Regional Park Tennis and Pickleball Court Reconstruction Project; and

2. Certifies that North Tahoe Public Utility District has or will have available, prior to commencement of any work on the project included in this agreement, the required $833,418 match, and sufficient funds to complete the project; and

3. Certifies that the North Tahoe Public Utility District has or will have sufficient funds to operate and maintain the project(s), and

4. Certifies that the North Tahoe Public Utility District has reviewed, understands, and agrees to the provisions contained in the Placer County Park Dedication Fee Program Grant Criteria and Grant Funding Agreement; and

5. Delegates the authority to the General Manager to conduct all negotiations and execute and submit all documents, including, but not limited to, applications, agreements, amendments, payment requests, and so on, which may be necessary for the completion of the project.

6. Agrees to comply with all applicable federal, state and local laws, ordinances, rules, regulations and guidelines.

APPROVED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 9th DAY OF MAY 2023.

I, the undersigned, hereby certify that the foregoing Resolution No. 2023-06 was duly adopted by the Board of Directors of the North Tahoe Public Utility District by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

_____
Sarah Coolidge, President
Board of Directors

ATTEST:

_____
Bradley A. Johnson, P.E.
General Manager/CEO

AGREEMENT NO: _____

DESCRIPTION: **AGREEMENT BETWEEN THE NORTH TAHOE PUBLIC UTILITY DISTRICT AND THE COUNTY OF PLACER**

This AGREEMENT, made and entered into as of the last signature date below ("Effective Date"), by and between the COUNTY OF PLACER, hereinafter referred to as "COUNTY", and the NORTH TAHOE PUBLIC UTILITY DISTRICT, hereinafter referred to as "GRANTEE", to construct tennis and pickleball facility improvements at North Tahoe Regional Park in Tahoe Vista, California.

WITNESSETH

WHEREAS, GRANTEE is the owner and operator of the North Tahoe Regional Park ("Park"), a 108-acre regional park located at 6600 Donner Road in Tahoe Vista, California; and

WHEREAS, the Park serves the North Tahoe area residents and visitors with a wide offering of public outdoor recreation facilities including trails, tennis courts, soccer fields, handball courts, playgrounds, horseshoe pits, softball/baseball fields, volleyball courts, tennis courts, snow play hill, community garden, covered picnic area, dog park, and disc golf course; and

WHEREAS, the Park serves North Tahoe area residents and visitors with a wide offering of public outdoor recreation facilities; and

WHEREAS, Tahoe area respondents to the surveys conducted in conjunction with the County's Park and Trail Master Plan, approved by the Board of Supervisors in 2022, demonstrated the need for additional hard court facilities in the North Tahoe area; and

WHEREAS, COUNTY collects development fees and allocates funds for public parks and recreation purposes pursuant to Placer County Code sections 15.34, 16.08.100 and/or 17.54.100 (D); and

WHEREAS, GRANTEE plans to construct six (6) new dedicated pickleball courts and renovate three (3) existing tennis courts at the North Tahoe Regional Park ("Project"), as depicted on Exhibit B.

WHEREAS, COUNTY desires to provide financial support for the Project to meet the recreational needs of North Tahoe residents.

NOW, THEREFORE, in consideration of the mutual promises herein contained, it is agreed as follows:

1. <u>County Grant of Funding</u>.

A. COUNTY grants to GRANTEE funding in an amount not-to-exceed **Seven Hundred Fifty Thousand and no/100 Dollars ($750,000)**. Funds shall be released on a reimbursement basis. After the improvements are installed, COUNTY shall perform an audit of all expenses incurred. COUNTY will physically inspect and approve the completed Facility before releasing any funds.

B. GRANTEE has allocated a minimum of $833,418 for the Project ("Grantee Project Funding"). GRANTEE shall exhaust all Grantee Project Funding before requesting COUNTY funding pursuant to this Agreement.

2. **Use of Funds.** GRANTEE agrees funds granted to it for Project construction shall not be used for any purpose not specified in this Agreement.

3. **Request of Funds**. To receive funds hereunder, GRANTEE shall provide the COUNTY with a written request for the release of funds, including copies of Project invoices and any other information reasonably required by COUNTY. If the funding request is approved, the COUNTY will release funds to GRANTEE within forty-five (45) days of GRANTEE's request for release of funds.

4. **Project.**

A. GRANTEE shall construct six (6) new dedicated pickleball courts and reconstruct three (3) existing tennis courts within North Tahoe Regional Park.

B. GRANTEE will be solely responsible for the implementation and construction of the Project, which shall generally consist of (i) demolition; (ii) grading and site preparation; (iii) court construction; (iv) and installation of nets and appurtenances.

C. The Project shall be completed within (2) years following the Effective Date.

D. Prior to beginning work on the Project, GRANTEE shall submit plans to COUNTY for the purpose of allowing COUNTY to verify the work to be done is consistent with the scope of work specified in this Agreement.

E. GRANTEE shall comply, to the extent applicable, with the California Environmental Quality Act (CEQA – California Public Resources Code section 21000, et seq.) regarding its use of the funds received hereunder.

F. GRANTEE, at its sole cost and expense, shall be responsible for all engineering, landscape architecture, and construction documents necessary to support the Project and shall obtain all necessary permits and provide all utility service for the Project.

G. All improvements purchased and/or installed by GRANTEE pursuant to this Agreement shall become the sole and separate property of GRANTEE as of the time said improvements are installed.

5. **Required Signage.** GRANTEE shall install and maintain, for a period not less that the first seven (7) years of the term of this Agreement, a sign at or near the entrance to the Park recognizing the COUNTY contribution to the Project and that the Park is open and accessible to the public, including the hours for public access. The signage must be at least four (4) square feet in panel area unless otherwise approved by the County in writing, and the GRANTEE must submit a proof of the sign design to the COUNTY prior to installation. The COUNTY will have 45 days from receiving the proof to review and approve the design; if the COUNTY fails to respond within that timeframe, the GRANTEE may proceed with installation.

6. **Maintenance; Utilities.** GRANTEE, at its sole cost and expense, shall provide all water, electricity, and utilities, and shall provide all necessary maintenance and repair to the Project, consistent with industry standards, during the term of this Agreement to ensure the availability of its intended use.

7. **Term.** The term of this Agreement shall be twenty (20) years from the Effective Date.

8. Termination.

A. Termination for Cause. Either party may terminate this Agreement for cause. To terminate for cause, the terminating party must give the other party written notice of the alleged breach. The responding party has five (5) business days after receipt of notice to respond and a total of ten (10) calendar days after receipt of such notice to cure the alleged breach. If the responding party fails to cure the breach within this period, the terminating party may immediately terminate this Agreement without further action.

B. Termination Based on Lack of Funding. County may terminate this Agreement or a portion of the services based upon the unavailability of federal, state, or county funds by providing written notice to Contractor as soon as reasonably possible after County learns of unavailability of outside funding.

9. Reimbursement of Funding. GRANTEE shall reimburse Funds to COUNTY if any of the following events occur ("Reimbursement Event"):

C. GRANTEE fails to complete the Project with two (2) years of the Effective Date, unless COUNTY grants an extension approved in writing; or

D. The Agreement is terminated by either party; or

E. The GRANTEE breaches the Agreement.

Upon a Reimbursement Event, the amount due to the COUNTY shall be a percentage of the total Funds provided to the GRANTEE by the COUNTY for the Project, based upon the term elapsed, as reflected in the schedule below. For example, if the Effective Date were March 1, 2023, and the Agreement were terminated in February 2025, the GRANTEE would be obligated to reimburse 90% of the total funding provided by the COUNTY.

Years in use	Percent Reimbursed
1	95
2	90
3	85
4	80
5	75
6	70
7	65
8	60
9	55
10	50
11	45
12	40
13	35
14	30
15	25
16	20
17	15
18	10
19	5
20 or more	0

Any reimbursement due under this provision shall be due to COUNTY within forty-five (45) days of the Reimbursement Event.

10. Notice. All notices to either party that may be required or authorized by this Agreement shall be in writing and either deposited in the United States Mail, postage prepaid or personally delivered. The notice shall be effective upon the date of personal delivery or date of mailing. Notices regarding this Agreement shall be sent or delivered to COUNTY or GRANTEE at:

COUNTY: Placer County Parks Administrator
Department of Parks and Open Space
11476 C Avenue
Auburn, CA 95603

GRANTEE: General Manager
North Tahoe Public Utility District
P.O. Box 139
Tahoe Vista, CA 96148

11. Hold Harmless and Indemnification Agreement. The GRANTEE shall save, keep, hold harmless, defend, and indemnify COUNTY from all damages, costs, or expenses in law or equity that may at any time arise or be set up because of damages to property or personal injury received by reason of or in the course of performing work which may be occasioned by any willful or negligent act or omissions of the GRANTEE, any of the GRANTEE'S employees, or any subcontractors.

The GRANTEE shall be responsible for any liability imposed by law and for death, injury, or damage to property of any person including, but not limited to, workmen, subcontractors, and the public, resulting from any cause whatsoever during the progress of the work or at any time before its completion and final acceptance.

If any judgment is rendered against COUNTY for any injury, death, or damage caused by GRANTEE as a result of work performed or completed, pursuant to this agreement, GRANTEE shall, at its own expense, satisfy and discharge any judgment.

As used above, the term COUNTY means PLACER COUNTY, its officers, agents, employees, and volunteers.

12. Insurance. It is agreed that GRANTEE shall maintain at all times during the performance of this Agreement self-insurance in the amounts of not less than One Million Dollars ($1,000,000) to cover all of its operations; specifically, but not limited to, not less than One Million Dollars ($1,000,000) general liability, One Million Dollars ($1,000,000) automobile liability, One Million Dollars ($1,000,000) workers' compensation, and One Million Dollars ($1,000,000) professional liability (E&O). Should GRANTEE cease its program of self-insurance, GRANTEE shall comply with the insurance requirements set forth in **Exhibit A**, attached hereto and incorporated herein by reference.

13. Successors and Assigns. This Agreement cannot be assigned without the prior written consent of COUNTY. Any such assignment without COUNTY'S prior written consent shall give COUNTY the right to automatically and immediately terminate this Agreement without advance notice or penalty.

14. Severability; Waiver. If any provision of this Agreement, as applicable to either party, or to any other person or circumstance, is for any reason held to be invalid, it should not affect the validity

of any other provision of this Agreement. The waiver by either party hereto, of any breach, term, covenant or condition contained herein shall not constitute a waiver of any subsequent term, covenant or condition contained herein.

15. Grantee is not employee nor agent. GRANTEE agrees and understands that the COUNTY's provision of funding for the Project does not confer employment status upon any employee or contractor of GRANTEE. Except as COUNTY may specify in writing, GRANTEE shall have no authority, express or implied, to act on behalf of COUNTY in any capacity whatsoever as agent. GRANTEE shall have no authority, express or implied pursuant to this Agreement to bind County to any obligation whatsoever.

16. Construction and Interpretation. It is agreed and acknowledged by the parties that the provisions of this Agreement have been arrived at through negotiation, and that each of the parties has had a full and fair opportunity to review the provisions of this Agreement and to have such provisions reviewed by legal counsel. Therefore, the normal rule of construction that any ambiguities are to be resolved against the drafting party shall not apply in construing or interpreting this Agreement.

17. Exhibits; Merger Clause; Amendments. This Agreement, including all Exhibits and Attachments, incorporated herein by this reference, constitutes the sole Agreement between the Parties and correctly states the rights, duties, and obligations of each party as of this document's date. In the event that any term, condition, provision, requirement, or specification set forth in the body of this Agreement conflicts with or is inconsistent with any term, condition, provision, requirement, or specification in any Exhibit and/or Attachment to this Agreement, the provisions of the body of the Agreement shall prevail. Any prior agreement, promises, negotiations, or representations between the parties not expressly stated in this document are not binding.

All subsequent modifications or amendments to this Agreement shall be in writing and signed by the parties.

18. Compliance with Laws; Nondiscrimination.

A. Compliance with Laws. All services to be performed by GRANTEE pursuant to this Agreement shall be performed in accordance with all applicable federal, state, and local laws, rules, regulations, and ordinances, including but not limited to the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and the Federal Regulations promulgated thereunder, as amended (if applicable); the Americans with Disabilities Act of 1990, as amended; Section 504 of the Rehabilitation Act of 1973, which prohibits discrimination on the basis of disability in programs and activities receiving any federal or county financial assistance; and the Fair Employment and Housing Act.

B. Nondiscrimination. GRANTEE shall not unlawfully discriminate against employees, applicants, or clients because of race, sex, sexual orientation, color, ancestry, religion or religious creed, national origin or ethnic group identification, mental disability, physical disability, medical condition (including cancer, HIV and AIDS), age (over 40), marital status, or use of Family and Medical Care Leave and/or Pregnancy Disability Leave in regard to any position for which the employee or applicant is qualified.

C. Reporting. GRANTEE shall report to County the filing in any court or with any administrative agency of any complaint or allegation of a violation of the provisions included in this Section during the term of the Agreement. GRANTEE must make the required report in writing within

30 days of such filing with a general description of the circumstances involved and the violation(s) alleged.

In the event of a conflict between the terms of this Agreement and any applicable law or regulation, the requirements of the applicable law or regulation will take precedence over the requirements set forth in this Agreement.

19. Records; Right to Monitor and Audit. GRANTEE shall maintain, at all times during the Agreement and for a period of three (3) years following, complete detailed records of the work performed under this Agreement. County and state and federal agencies shall have the right to monitor all work performed under this Agreement to assure that all applicable state and federal regulations are met. County and state and federal agencies shall have the right to audit all work, records, and procedures related to this Agreement to determine the extent to which the program is achieving its purposes and performance goals. County will have the right to review financial and programmatic reports and will notify GRANTEE of any potential federal and/or state exception(s) discovered during such examination.

20. General Health Measures and Conduct. GRANTEE shall be solely responsible for ensuring that the GRANTEE's employees or subcontractors are physically capable of performing the services described herein on County premises. The GRANTEE shall take all necessary measures to ensure that the GRANTEE's employees and sub-contractors receive sufficient training regarding contagious and infectious diseases and preventative measures to be taken within the workplace to protect the GRANTEE's employees and sub-contractors from exposure to or exposing others (including but not limited to County personnel and the public) to contagious and infectious diseases. Should the County or the GRANTEE observe any of their employees or sub-contractors exhibiting symptoms of a contagious and/or infectious disease (including but not limited to COVID-19) either prior to or during the performance of services on County premises, the GRANTEE shall immediately take measures to minimize or prevent exposure to County employees and/or the public consistent with government guidance and best practices. Such removal of the GRANTEE's employee(s) or subcontractor(s) shall not be considered a basis for the removed employee's claim for compensation or damages against the County, or any of its officers or agents. The employee shall not return to work on County premises until GRANTEE determines that the situation is resolved.

21. Governing Law; Jurisdiction; Venue. This Agreement is executed and intended to be performed in the State of California, and the laws of that State shall govern its interpretation and effect. Any legal proceedings on this agreement shall be brought under the jurisdiction of the Superior Court of the County of Placer, State of California. Each party waives any Federal court removal and/or original jurisdiction rights it may have.

22. Conflicts of Interest. GRANTEE certifies that it has no current business or financial relationship with any County employee or official, or other County contract provider that could create a conflict with this Agreement and will not enter into any such business or financial relationships during the period of this Agreement. GRANTEE attests that its employees and the officers of its governing body shall avoid any actual or potential conflicts of interest, and that no officer or employee who exercises any functions or responsibilities in connection with this Agreement shall have any legally prohibited personal financial interest or benefit which either directly or indirectly arises out of this Agreement. GRANTEE shall establish safeguards to prohibit employees or officers from using their positions for a purpose which could result in legally prohibited private gain or gives the appearance of being motivated for legally prohibited private gain for themselves or others, particularly those with whom they have family, business, or other ties. GRANTEE certifies that no official or employee of the County, nor any business entity in which an official of the County has an interest, has been employed

or retained to solicit or aid in the procuring of this Agreement. In addition, GRANTEE agrees that no such person will be employed in the performance of this Agreement without immediately notifying the County.

23. **Licenses; Permits.** GRANTEE represents and warrants that it (and all contractors or consultants hired by GRANTEE to perform work on the Project) have all licenses, permits, qualifications, and approvals of whatsoever nature which are legally required to complete and maintain the Project. GRANTEE represents and warrants to COUNTY that GRANTEE (and all contractors or consultants hired by GRANTEE to perform work on the Project) shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement, any licenses, permits, and approvals which are legally required for GRANTEE to complete and maintain the Project.

24. **Non-Exclusivity.** Nothing herein creates any exclusive arrangement between the Parties. This Agreement does not restrict County from acquiring similar, equal, or like goods or services from other sources.

25. **Counterparts and E-Signatures.** This Agreement may be executed in duplicate counterparts. Each counterpart shall be an original and both together shall constitute but one and the same document. This Agreement shall not be deemed executed unless and until at least one counterpart bears the signatures of all parties' designated signatories.

In addition, this Agreement and future documents relating to this Agreement may be digitally signed in accordance with California law. Any party to this Agreement may revoke such agreement to permit electronic signatures at any time in relation to all future documents by providing notice pursuant to this Agreement

IN WITNESS WHEREOF, the parties have duly executed this Agreement on the day and year of the last signature below.

North Tahoe Public Utility District (NTPUD)

By: _____ Date: _____
President, Board of Directors

By: _____ Date: _____
Brad Johnson, General Manager

County of Placer (COUNTY)

By: _____ Date: _____
Director of Parks and Open Space

Approved as to Form:

By: _____ Date: _____
Placer County Counsel

Exhibit A: Insurance Requirements
Exhibit B: Project Map
Exhibit C: Documentation of signatory authority to execute

EXHIBIT A

INSURANCE REQUIREMENTS

I. GRANTEE shall file with COUNTY concurrently herewith a Certificate of Insurance, in companies acceptable to COUNTY, with a Best's Rating of no less than A-: VII, showing:

A. WORKER'S COMPENSATION AND EMPLOYERS LIABILITY INSURANCE:

1. Worker's Compensation Insurance shall be provided as required by any applicable law or regulation. Employer's liability insurance shall be provided in amounts not less than one million dollars ($1,000,000) each accident for bodily injury by accident, one million dollars ($1,000,000) policy limit for bodily injury by disease, and one million dollars ($1,000,000) each employee for bodily injury by disease.

2. If there is an exposure of injury to GRANTEE's employees under the U.S. Longshoremen's and Harbor Worker's Compensation Act, the Jones Act, or under laws, regulations, or statutes applicable to maritime employees, coverage shall be included for such injuries or claims.

3. Each Worker's Compensation policy shall be endorsed with the following specific language:

a. Cancellation Notice - "This policy shall not be changed without first giving thirty (30) days prior written notice and ten (10) days prior written notice of cancellation for non-payment of premium to the County of Placer."

b. Waiver of Subrogation - The workers' compensation policy shall be endorsed to state that the workers' compensation carrier waives its right of subrogation against COUNTY, its officers, directors, officials, employees, agents or volunteers, which might arise by reason of payment under such policy in connection with performance under this agreement by GRANTEE.

c. GRANTEE shall require all subcontractors to maintain adequate Workers' Compensation insurance. Certificates of Workers' Compensation insurance shall be filed forthwith with the County upon demand.

B. GENERAL LIABILITY INSURANCE:

1. Comprehensive General Liability or Commercial General Liability insurance covering all operations by or on behalf of GRANTEE, providing insurance for bodily injury liability and property damage liability for the limits of liability indicated below and including coverage for:

a. Contractual liability insuring the obligations assumed by GRANTEE in this Agreement.

2. One of the following forms is required:

a. Comprehensive General Liability;
b. Commercial General Liability (Occurrence); or
c. Commercial General Liability (Claims Made).

i. If GRANTEE carries a Comprehensive General Liability policy, the limits of liability shall not be less than a Combined Single Limit for bodily injury, property damage, and Personal Injury Liability of:

(1) One million dollars ($1,000,000) each occurrence
(2) Two million dollars ($2,000,000) aggregate

ii. If GRANTEE carries a Commercial General Liability (Occurrence) policy:

(1) The limits of liability shall not be less than:

(a) One million dollars ($1,000,000) each occurrence (combined single limit for bodily injury and property damage)
(b) One million dollars ($1,000,000) for Products-Completed Operations
(c) Two million dollars ($2,000,000) General Aggregate

(2) If the policy does not have an endorsement providing that the General Aggregate Limit applies separately, or if defense costs are included in the aggregate limits, then the required aggregate limits shall be two million dollars ($2,000,000).

iii. Special Claims Made Policy Form Provisions:

GRANTEE shall not provide a Commercial General Liability (Claims Made) policy without the express prior written consent of COUNTY, which consent, if given, shall be subject to the following conditions:

(1) The limits of liability shall not be less than:

(a) One million dollars ($1,000,000) each occurrence (combined single limit for bodily injury and property damage)
(b) One million dollars ($1,000,000) aggregate for Products Completed Operations
(c) Two million dollars ($2,000,000) General Aggregate

(2) The insurance coverage provided by GRANTEE shall contain language providing coverage up to one (1) year following the completion of the contract in order to provide insurance coverage for the hold harmless provisions herein if the policy is a claims-made policy.

3. Conformity of Coverages - If more than one policy is used to meet the required coverages, such as a separate umbrella policy, such policies shall be consistent with all other applicable policies used to meet these minimum requirements. For example, all policies shall be Occurrence Liability policies or all shall be Claims Made Liability policies, if approved by the County as noted above. In no cases shall the types of policies be different.

4. Each Comprehensive or Commercial General Liability policy shall be endorsed with the following specific language:

a. "The County of Placer, its officers, agents, employees, and volunteers are to be covered as an additional insured for all liability arising out of the operations by or on behalf of the named insured in the performance of this Agreement."

b. "The insurance provided by the named insured, including any excess liability or umbrella form coverage, is primary coverage to the County of Placer with respect to any insurance or self-insurance programs maintained by the County of Placer and no insurance held or owned by the County of Placer shall be called upon to contribute to a loss."

c. "This policy shall not be changed without first giving thirty (30) days prior written notice and ten (10) days prior written notice of cancellation for non-payment of premium to the County of Placer."

C. AUTOMOBILE LIABILITY INSURANCE:

1. GRANTEE shall provide and maintain Automobile Liability insurance covering bodily injury and property damage in an amount no less than one million dollars ($1,000,000) combined single limit for each occurrence.

2. Covered vehicles shall include owned, non-owned, and hired automobiles/trucks.

II. ADDITIONAL REQUIREMENTS:

A. Premium Payments - The insurance companies shall have no recourse against the COUNTY and funding agencies, or their respective officers and employees for payment of any premiums or assessments under any policy issued by a mutual insurance company.

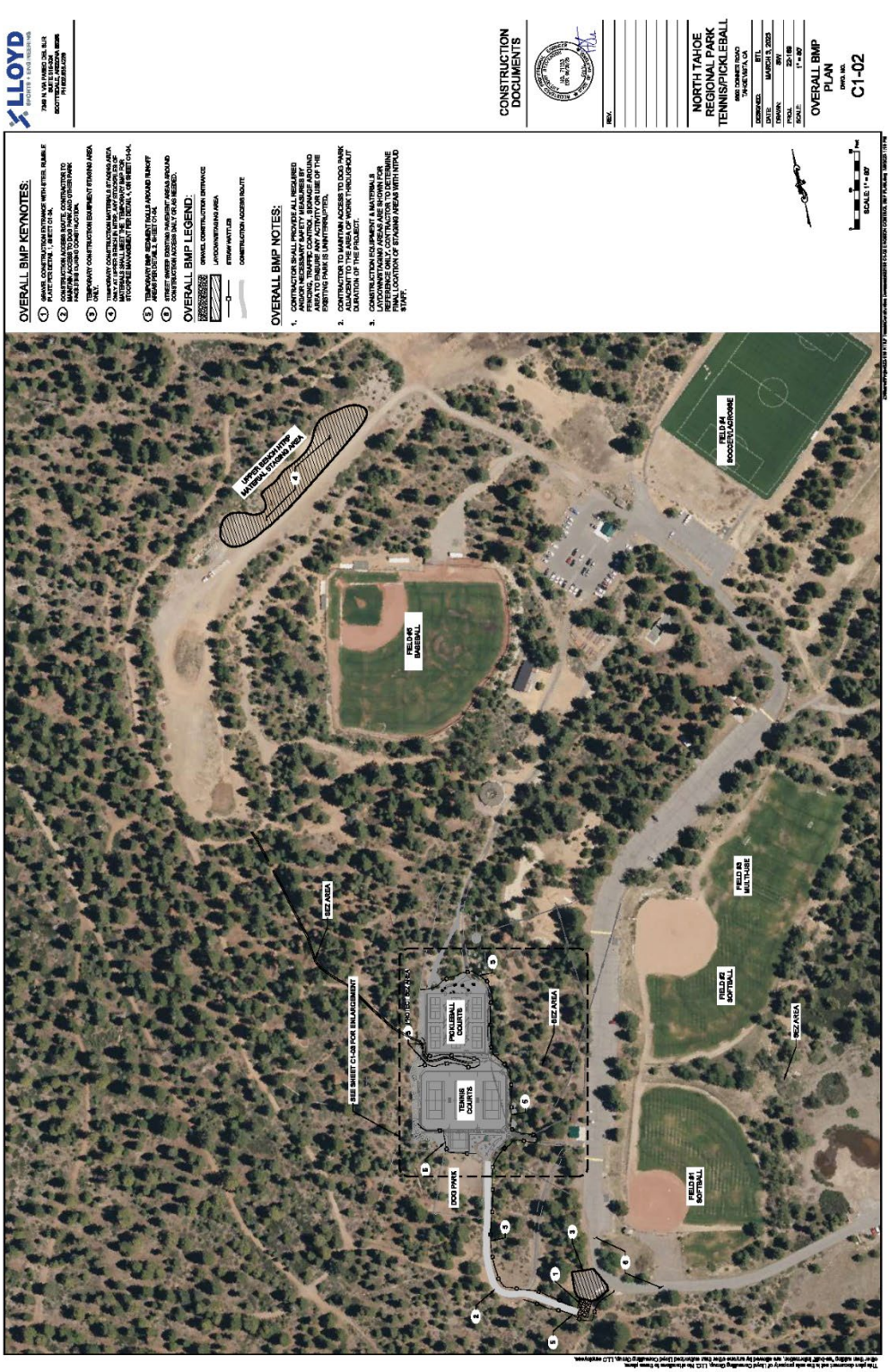
B. Policy Deductibles - GRANTEE shall be responsible for all deductibles in all of GRANTEE's insurance policies. The maximum amount of allowable deductible for insurance coverage required herein shall be $25,000.

C. GRANTEE's Obligations - GRANTEE's indemnity and other obligations shall not be limited by the foregoing insurance requirements and shall survive the expiration of this agreement.

D. Verification of Coverage - GRANTEE shall furnish COUNTY with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this exhibit. All certificates and endorsements are to be received and approved by COUNTY before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive GRANTEE's obligation to provide them. COUNTY reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

E. Material Breach - Failure of GRANTEE to maintain the insurance required by this agreement, or to comply with any of the requirements of this exhibit, shall constitute a material breach of the entire agreement.

EXHIBIT B
PROJECT DIAGRAM



NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** F-6

FROM: Planning and Engineering Department

SUBJECT: Authorize the General Manager to Execute an Agreement and Purchase Order with Pioneer Americas LLC, a Wholly Owned Subsidiary of Olin Corporation for the Purchase of Sodium Hypochlorite

RECOMMENDATION:

Authorize the General Manager to Execute an Agreement and Purchase Order with Pioneer Americas LLC, a Wholly Owned Subsidiary of Olin Corporation for the Purchase of Sodium Hypochlorite for an amount up to $201,000.

DISCUSSION:

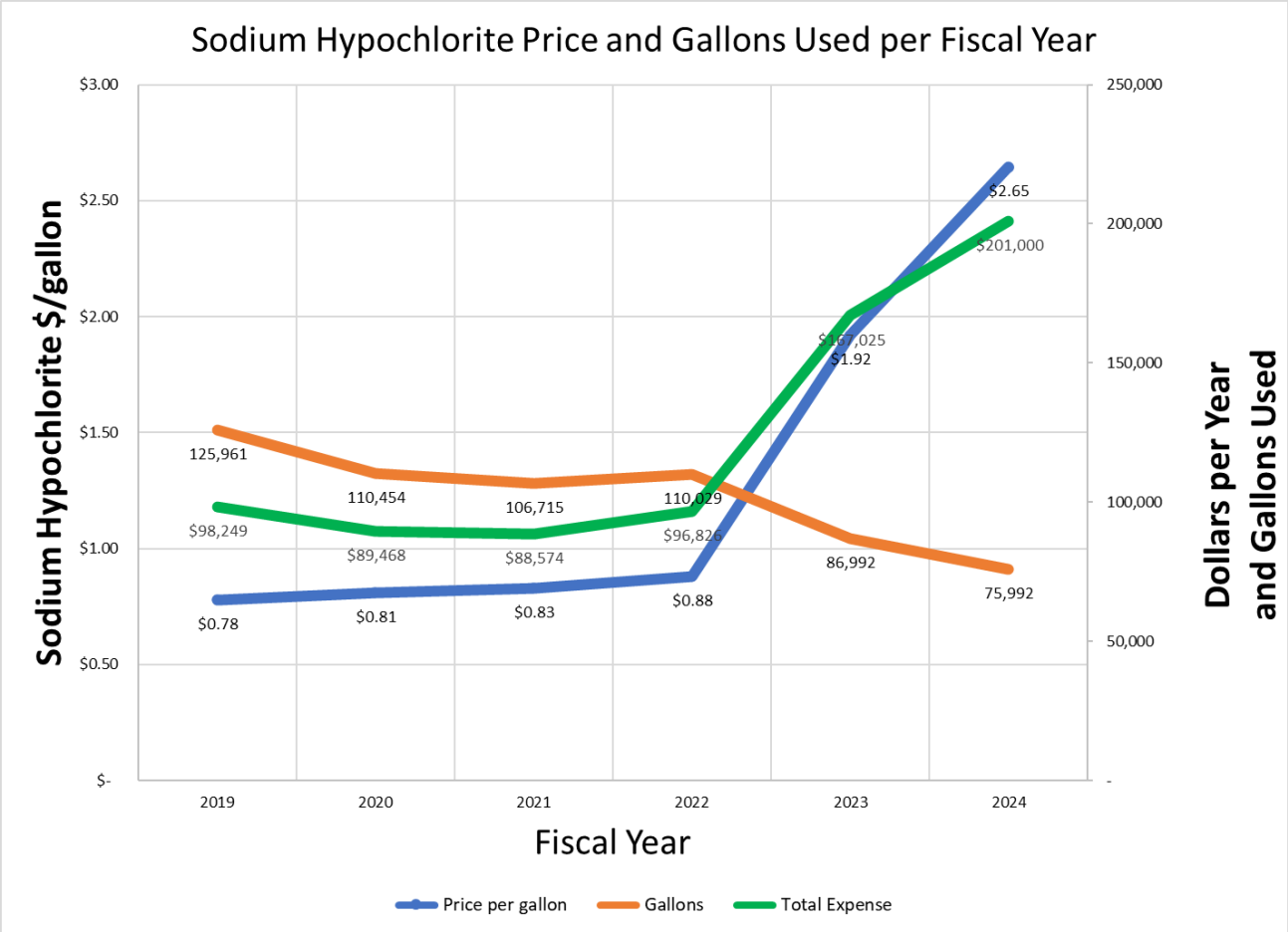
The District utilizes sodium hypochlorite as a microbial disinfectant for all three drinking water systems and for odor control in the wastewater export system. Sodium hypochlorite is a common disinfectant used in swimming pools and laundry and comes in various concentrations from 1% to 15%. The District purchases industrial strength hypochlorite at 12.5%, it is delivered in 5,000-gallon tanker trucks, and is stored in our 10,000-gallon chemical storage facilities at Carnelian Main Station and National Main Station. The National Main Station also supplies sodium hypochlorite to the National Avenue Water Treatment Plant for water disinfection to meet regulatory requirements and provide safe drinking water.

The cost of sodium hypochlorite has been increasing dramatically (300%+) over the last three years. This, in turn, has driven up the operating costs in the Sewer Fund where over 90% of the chlorine is utilized for odor control in the export system. Sodium hypochlorite is injected into the wastewater that breaks down odor compounds in the wastewater to address the minor odor issues along the sewage export system as the wastewater is transported west through National Main, Carnelian Main, and Dollar Main sewer pump stations.

The District's wastewater is then pumped up Dollar hill and discharged into the Joint Sewer Facility co-owned and operated with the Tahoe City Public Utility District (TCPUD). At this point of discharge, there is a release of wastewater odors into the air that are managed by an odor control system.

In an effort to control costs and manage odor issues, staff has assessed the quantity and timing of sodium hypochlorite use and has worked with TCPUD staff on optimizing the operation of the odor control system. The goal is to still manage odors so they are not a public nuisance while minimizing costs of operation. Staff is achieving this by optimizing the amount of chlorine added to the wastewater to match odor formation

potential and dramatically reducing or eliminating the addition of chlorine in colder winter months when odors are very minimal and residents and business have shut their doors and windows. Wastewater odors are produced in warmer water temperatures and are more noticeable because people keep their windows open allowing the odors to enter. The following graph shows the gallons of sodium hypochlorite used and the cost over the last 5-years and the proposed cost and use for Fiscal Year (FY) 2023/24.



This procurement was publicly advertised for bidding, and two responsive bids were received. The lowest responsive and responsible bidder is Pioneer Americas LLC, a Wholly Owned Subsidiary of Olin Corporation. The low bid was evaluated for supplying 1-million pounds of sodium hypochlorite over a 12-month period in deliveries of 49,000-pounds per tanker truck starting July 1, 2023. Quantities can be adjusted up or down with the same pricing. The District is not required to purchase the 1-million pounds. A gallon of sodium hypochlorite weighs approximately 10-pounds.

The summary of the bids is provided in the following table:

SODIUM HYPOCHLORITE VIA BULK DELIVERIES			
ITEM DESCRIPTION/SERVICES		**EST. QTY**	**UNIT**
Estimated 1,000,000 pounds – SODIUM HYPOCHLORITE		1,000,000	LB
BID SUMMARY			
PIONEER AMERICAS LLC, A WHOLLY OWNED		**THATCHER COMPANY OF CALIFORNIA, INC.**	
UNIT PRICE	**EXTENDED PRICE**	**UNIT PRICE**	**EXTENDED PRICE**
$ 0.2645	$ 264,500.00	$ 0.29	$ 290,000.00
SALES TAX @ 7.25%:	$ 19,176.25	SALES TAX @ 7.25%:	$ 21,025.00
FOB NTPUD:	$ 283,676.25	FOB NTPUD:	$ 311,025.00
*ANY OTHER COSTS:	$ 400.00	*ANY OTHER COSTS:	
TOTAL BID AMOUNT/YR:	$ 284,076.25	TOTAL BID AMOUNT/YR:	$ 311,025.00

FISCAL ANALYSIS:

The amount included in the FY 2023-24 draft budget for the purchase of sodium hypochlorite is $201,000. Staff is requesting authorization to issue a purchase order with Pioneer Americas LLC, a Wholly Owned Subsidiary Of Olin Corporation for the purchase of sodium hypochlorite up to $201,000 in accordance with the submitted bid pricing. The term of the contract is from July 1, 2023 to June 30, 2024 with four 1-year renewable options.

STRATEGIC PLAN ALIGNMENT:

Goal 1: Provide safe, efficient, sustainable water and wastewater services focusing on industry best practices and continuous improvement – Objective A: Comply with all regulatory mandates and environmental standards – Tactic 1: Meet all California Safe Drinking Water Regulations; and – Tactic 5: Meet all conditions of the Waste Discharge Requirements for Sanitary Sewer System, Order No. 2006-0003-DWQ.

ATTACHMENTS: None.

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Submitted By: _____
Joseph J. Pomroy, P.E.
Engineering & Operations Manager

Approved By: _____
Bradley A. Johnson, P.E.
General Manager/CEO

Reviewed By: _____
Vanetta Van Cleave
Chief Financial Officer

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** F-7

FROM: Office of the General Manager

SUBJECT: Authorize the General Manager to Execute a Legislative Affairs Memorandum of Understanding with the California Tahoe Alliance

RECOMMENDATION:

Authorize the General Manager to execute a legislative affairs Memorandum of Understanding with the California Tahoe Alliance.

DISCUSSION:

The California Tahoe Alliance (CTA) was formed in 2015 as a multi-agency partnership to ensure coordinated legislative advocacy for California policies, regulations, and funding opportunities that support shared goals and objectives related to the Lake Tahoe Environmental Improvement Program (EIP). The CTA helps provide a cohesive and unified policy voice for the common interests of its members. Priorities of the CTA include environmental, restoration, recreation, transportation, and water infrastructure projects that benefit the Lake Tahoe Basin.

The North Tahoe Public Utility District was a founding member of the CTA. Additional members include:

City of South Lake Tahoe
El Dorado County
Placer County
Lake Tahoe Community College
South Tahoe Public Utility District
Tahoe City Public Utility District
Tahoe Resource Conservation District
Tahoe Regional Planning Agency
League to Save Lake Tahoe
Tahoe Fund
California Tahoe Conservancy*
*advisory member

The presently identified policy positions for the new MOU term include:

A. Build relationships with key legislators and cultivate new Tahoe champions.
B. Through the state budget process, support the allocation of funding to programs and agencies to implement a broad range of environmental, restoration, recreation, transportation, and water infrastructure projects, including EIP projects.
C. Support efforts to pass resource bonds that provide funding for programs and agencies that can fund a broad range of environmental, restoration, recreation, transportation, and water infrastructure projects, including EIP projects.
D. Support efforts to maximize the amount of funding available from a variety of different funding programs, including but not limited to: Greenhouse Gas Reduction Fund (cap

and trade funds), Propositions, and current and future bonds for projects in the Lake Tahoe Basin.

E. Support changes to the definition of “disadvantaged communities” allowing rural areas, like the Lake Tahoe Basin, to better compete for funding.

F. Support legislative efforts and identify key legislators to champion policies that provide new tools and resources to help strengthen the prospects for regional transportation in the Tahoe Basin.

CTA members work collaboratively to select a legislative advocacy consultant that works on behalf of the CTA. That consultant then contracts directly with the CTA member agencies. The current CTA legislative advocate is Platinum Advisors and CTA has previously been represented by Sierra Business Council, Platinum Advisors, and Conservation Strategy Group.

Membership and participation in the CTA is a critical component of the District’s state legislative efforts. The CTA also helps the District and the Tahoe Water for Fire Suppression Partnership in its federal legislative efforts via the coordination and communication the CTA engenders across the Tahoe Basin.

The current CTA Memorandum of Understanding (MOU), signed in February 2018, expired on December 31, 2022. The proposed MOU runs until December 31, 2033.

FISCAL ANALYSIS:

Participation in the CTA does not require a District financial contribution to the CTA. Instead, the District’s financial contribution comes in the form of a direct contract with the CTA’s selected legislative affairs consultant. That contract is currently with Platinum Advisors (through December 31, 2023) and totals $6,000 annually ($500 monthly). This contract falls within the General Manager’s authority and the amount is included in both the District’s approved Fiscal Year (FY) 2022/23 and proposed FY 2023/24 Operating Budgets.

STRATEGIC PLAN ALIGNMENT:

Goal 3: Enhance District governance and partnerships – Objective C: Monitor and advocate for Federal, State, and local legislation; and actively pursue relevant grant opportunities that support District priorities – Tactic 1: Work with District Counsel, California Tahoe Alliance, and state and federal legislative advocates to actively monitor legislation impacting the District; and – Tactic 2: Continue active participation in the Tahoe Water for Fire Suppression Partnership and leverage federal and state legislative advocates to advance funding opportunities for water infrastructure.

ATTACHMENTS: California Tahoe Alliance Memorandum of Understanding

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

Approved By: 

Bradley A. Johnson, P.E.
General Manager/CEO

MEMORANDUM OF UNDERSTANDING
Between
South Tahoe Public Utility District, Tahoe City Public Utility District, North Tahoe Public Utility District, Placer County, El Dorado County, League to Save Lake Tahoe, Tahoe Resource Conservation District, Tahoe Fund, City of South Lake Tahoe, Tahoe Regional Planning Agency, and Lake Tahoe Community College

This Memorandum of Understanding (MOU) is made and entered into by and between [*South Tahoe PUD, Tahoe City PUD, North Tahoe PUD, Placer County, El Dorado County, League to Save Lake Tahoe, Tahoe Resource Conservation District, Tahoe Fund, City of South Lake Tahoe, Tahoe Regional Planning Agency, and Lake Tahoe Community College*]. The entities listed above may collectively be referred to as the Parties to this MOU.

I. PURPOSE:

The purpose of this MOU is to document a framework of cooperation to identify, coordinate, and advocate for California policies, regulations, and funding opportunities that support shared goals and objectives, related to the Lake Tahoe Environmental Improvement Program (EIP), across jurisdictional boundaries by establishing the California Tahoe Alliance (Alliance) in accordance with this MOU and the hereby incorporated Exhibits:

Exhibit	Contents
A	Steering Committee Representatives, Alternates, and Advisory Members
B	Steering Committee Organization and Function
C	Steering Committee Responsibilities
D	Policy Positions

Exhibits to this MOU may be revised or deleted by Steering Committee consensus. The latest revision of any Exhibit will automatically be incorporated into this MOU without necessitating a formal modification as defined in *Exhibit C Steering Committee Responsibilities item F.*

II. STATEMENT OF MUTUAL BENEFIT AND INTEREST:

The Parties agree that it is to their mutual benefit and interest to encourage coordinated strategies for advocacy on proposed or existing state legislation for policies, regulations, and that supports a broad range of environmental, restoration, recreation, transportation, and water infrastructure projects, while also supporting coordinated implementation of the Environmental Improvement Program (EIP). Collectively, these projects and programs in the EIP are designed to achieve and maintain environmental improvements that protect Tahoe's unique and valued resources.

To meet the mutual benefit and interest of the Alliance, the goals include but are not limited to:

i. Achieve policy objectives to meet the natural resource funding needs of the Lake Tahoe Basin in current and future California Legislative Sessions
ii. Maximize Alliance efforts by aligning with and supporting concurrent activities related to funding allocations at the state level
iii. Utilize existing groups to share information and broaden communication among Basin partners. These groups could include but are not limited to: the Tahoe Interagency Executives, Lake Tahoe Partnership, Prosperity Center, and chambers of commerce
iv. Build Tahoe Champions and educate Legislators, Legislative staff, and state agency staff about existing conditions and issues facing the Lake Tahoe region
v. Form a Steering Committee to effectively and efficiently organize Alliance efforts to meet the goals
vi. Form subcommittees as needed

III. EACH PARTY SHALL:

A. Agree to participate in the Alliance and represent the California side of the Lake Tahoe Basin.

B. Agree to the formation of an Alliance Steering Committee (Steering Committee) to provide expertise and oversight to legislative activities within and for the Alliance. *See Exhibit A, B, and C for a list of Steering Committee Representatives, Organization and Responsibilities.*

C. Designate a key contact or a representative to serve on the Steering Committee who shall be given authority to vote on Alliance support letters, statements, talking points or other communications that conform with stated Policy Positions. *See Exhibit D Policy Positions.*

D. Work through their Steering Committee representative to provide necessary information to:
   - Revise or delete the Exhibits to this MOU;
   - Maintain and revise, as necessary, Consultant Scope of Services and Policy Positions; and
   - Provide legislative input through letters, other media, and visits to the State Capitol.

E. Agree that the Alliance will have goals, objectives, and actions that are aligned with each party. Scope of Services and Policy Positions will describe the goals and objectives for the Alliance and will be guiding documents for the coordinated actions within the Alliance.

F. Recognize that each party to this MOU retains primary responsibility and management discretion for authority under their jurisdiction.

G. Agree to coordinate priorities, actions, and resources for mutual strategies to secure funding mechanisms for Lake Tahoe EIP, environmental improvements, and other related projects that protect Tahoe's unique and valued resources.

H. Promote the funding of projects to improve water supply, water quality, sustainable recreation, transportation, and environmental protection and recommend priorities for statewide funding allocations

I. Recognize that other entities may assist in endeavors critical to the purposes of this MOU under separate formal arrangements. Such assistance may include but not be limited to: managing funds, writing grant applications, providing consultation, education, and facilitation.

J. Communicate the best available information to decision makers and stakeholders.

IV. IT IS MUTUALLY AGREED AND UNDERSTOOD BY AND BETWEEN THE PARTIES THAT:

A. PRINCIPAL CONTACTS. The principal contacts for this MOU are the Steering Committee Representatives and/or key contacts for the Parties to this MOU as defined in *Exhibit A*.

B. PARTICIPATION IN SIMILAR ACTIVITIES. This MOU in no way restricts the Parties from participating in similar activities with other public or private agencies, organizations, and individuals.

C. NON-FUND OBLIGATING DOCUMENT. This MOU is neither a fiscal nor a funds obligation document. Any endeavor or transfer of anything of value involving reimbursement or contribution of funds between the parties to this MOU will be handled in accordance with applicable laws, regulations, and procedures. Such endeavors will be outlined in separate agreements that shall be made in writing by representatives of the Parties and shall be independently authorized by appropriate authority. This MOU does not provide such authority.

D. MODIFICATION. Modifications within the Policy Positions in *Exhibit D* of this MOU shall be made by mutual consent of the Parties, by the issuance of a written modification, signed and dated by all Parties, prior to any changes being performed.

E. TERMINATION. Any party, in writing, may terminate their participation in this MOU in whole, or in part, at any time before the date of expiration.

F. SIGNATORIES. The Alliance agrees to work cooperatively to pursue common funding objectives and seeks to represent each signatory equally and appropriately. In the interest of efficiency, this MOU will be distributed electronically for signature. Signatory officials may initially respond with their electronic signature to the email address listed below, followed by mailing their original hard copy signature to:

Darcie Goodman-Collins
League to Save Lake Tahoe
2608 Lake Tahoe Boulevard
South Lake Tahoe, CA 96150

Darcie@keeptahoeblue.org

This MOU may be executed by submittal of individual signature pages that when combined, shall constitute a single instrument. Future signatories to this MOU are welcome, and the signatories represent that they have the authority to bind their respective agency to this MOU. Once fully executed, an electronic copy of this MOU will be distributed to all signatory officials.

G. COMMENCEMENT/EXPIRATION DATE. This MOU is executed as of the date of the last signature and is effective through December 31, 2033 at which time it will expire.

In witness whereof, the Parties hereto have executed this MOU as of the last date written below: The signatories to this MOU represent a spectrum of public agencies, special districts, and non-profit organizations throughout the California side of the Tahoe Basin.

City of South Lake Tahoe

_____
NAME DATE

_____

South Tahoe Public Utility District

_____
NAME DATE

_____
Print Name, Title

North Tahoe Public Utility District

_____
NAME DATE

_____
Print Name, Title

Lake Tahoe Community College

_____
NAME DATE

_____

Tahoe City Public Utility District

_____
NAME DATE

_____
Print Name, Title

League to Save Lake Tahoe

_____
NAME DATE

_____
Print Name, Title

Placer County

_____

NAME DATE

_____

Print Name, Title

El Dorado County

_____

NAME DATE

_____

Print Name, Title

Tahoe Fund

_____

NAME DATE

_____

Print Name, Title

Tahoe Resource Conservation District

_____

NAME DATE

_____

Print Name, Title

Tahoe Regional Planning Agency

_____

NAME DATE

_____

Print Name, Title

EXHIBIT A

STEERING COMMITTEE REPRESENTATIVES
Parties to the MOU

City of South Lake Tahoe	Lindsay Baker/Joe Irvin
El Dorado County	Brendan Ferry
Lake Tahoe Community College	Laura Metune
League to Save Lake Tahoe	Darcie Goodman-Collins/Laura Patten
North Tahoe Public Utility District	Brad Johnson
Placer County	Joel Joyce
South Tahoe Public Utility District	Shelly Thomsen
Tahoe City Public Utility District	Kim Boyd
Tahoe Fund	Amy Berry/Caitlin Meyer
Tahoe Resource Conservation District	Mike Vollmer
Tahoe Regional Planning Agency	Julie Regan/Devin Middlebrook

ADVISORY MEMBERS

Jason Vasques, Executive Director
Alternate Chris Mertens
California Tahoe Conservancy

EXHIBIT B

STEERING COMMITTEE
ORGANIZATION and FUNCTION

The Steering Committee will:

A. Be comprised of a representative from each sector representing the Parties to this MOU, and include one or more Advisory Member(s).

B. Make themselves available at mutually agreeable times for continuing consultation to discuss the conditions covered by this MOU. Representatives will participate in bi-monthly meetings. Such meetings shall generally be held on the third Thursday of each month to coordinate activities.

C. Share pertinent information, encourage and promote cooperation, and keep communication open and frequent so all representatives are informed on the status of the issues that may impact goals and objectives.

D. Be responsible for certain decisions such as those actions related to legislative support. A decision-making process will encourage early articulation of concerns, which maximizes the chance of understanding and accommodating the views of all parties. There must be a quorum of 50 percent plus one Steering Committee member attendance for this decision-making process to be valid and must occur at least 72 hrs by phone or email in advance of any action. Any action required or permitted by this document or otherwise to be taken at a meeting of the members or the Steering Committee, may be taken without a meeting if consent in writing setting forth the action taken is signed or confirmed by email by consensus.

E. Be responsible for reviewing and deciding on submitting comment letters, letters of support and other formal written documents with the California Tahoe Alliance's name. The Steering Committee will be given 48 hours or more to come to a consensus through in-person, phone or email communication for any submittal;, signing onto and/or publishing written material on behalf of the Alliance

F. Operate by consensus with a commitment to cooperation across jurisdictional boundaries. Consensus process will follow a 'majority rules', where a ¾ majority threshold shall be met at the Steering Committee level. Vote is either objection or no objection. Email voting shall be allowed; email votes cast in advance of a meeting shall count toward the quorum. Organizations may choose to op-out of a vote; in this situation, they will not be included in the final vote.

G. After the Steering Committee has agreed to take a position on a legislative, budget, or agency action, the final signed letter will be sent to the entire Alliance membership in order to ensure all members are aware of Alliance positions.

EXHIBIT C

STEERING COMMITTEE RESPONSIBILITIES

The Steering Committee will conduct activities including but not limited to:

A. Implement the Action Plan.

B. Convene meetings as necessary.

C. Develop a strategy and provide recommendations to the Parties of this MOU for potential modifications to this strategy.

D. Develop public relations with and educate State legislators and their staff on issues relevant to resource protection in Lake Tahoe.

E. Actively seek cooperators and alternate funding sources critical to the success of Alliance efforts.

F. Review and update Exhibits to this MOU as needed.

G. Approve Alliance positions on legislative, budget, and agency actions, consistent with the priorities outlined in this MOU.

EXHIBIT D
POLICY POSITIONS

The Alliance supports the following policy positions and objectives:

A. Build relationships with key legislators and cultivate new Tahoe champions.

B. Through the state budget process, support the allocation of funding to programs and agencies to implement a broad range of environmental, restoration, recreation, transportation, and water infrastructure projects, including EIP projects.

C. Support efforts to pass resource bonds which provide funding for programs and agencies that can fund a broad range of environmental, restoration, recreation, transportation, and water infrastructure projects, including EIP projects.

D. Support efforts to maximize the amount of funding available from a variety of different funding programs including but not limited to: Greenhouse Gas Reduction Fund (cap and trade funds), Propositions, and current and future bonds for projects in the Lake Tahoe Basin.

E. Support changes to the definition of "disadvantaged communities" that allow for rural areas, like the Lake Tahoe Basin, to better compete for funding.

F. Support legislative efforts and identify key legislators to champion policies that provide new tools and resources to help strengthen the prospects for regional transportation in the Tahoe Basin.

EXHIBIT E
COORDINATOR RESPONSIBILITIES

The California Tahoe Alliance (Alliance) coordinating entity, while not limited to, will have the following responsibilities:

A. Maintain records of the Alliance including meeting agendas and notes, submitted comment letters, signed MOUs, committee rosters, position statements, and consultant contracts.

B. With the input of the Alliance members, develop and implement strategies to reach Alliance goals and objectives.

C. Coordinate and host Alliance and Steering Committee meetings through calendaring, agenda creation and producing meeting minutes.

D. Distribute all internal Alliance materials to members including meeting minutes and other documents.

E. Coordinate and act as main communication liaison with hired or volunteer consultants.

F. Act as the main point of contact for the Alliance.

G. Distribute all Alliance related updates from external sources such as policy opportunities and other relevant information to the Alliance.

H. Ensures MOU is implemented in accordance with its terms and conditions.

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** G-1

FROM: Recreation, Parks, and Facilities Department

SUBJECT: Review, Discuss, and Possibly Approve Tahoe Vista Recreation Area Boat Launch Fees for 2023

RECOMMENDATION:

Approve the 2023 TVRA Boat Launch fees, including the daily launch fee, season pass fee, and the Environmental and Facility Impact Fee.

BACKGROUND:

After an exceptional 2022-23 winter, Lake Tahoe's water level has risen enough to operate the Tahoe Vista Recreation Area (TVRA) boat launch during the summer of 2023. While the opening date and length of the season are uncertain, operations are expected to run throughout the season, from Memorial Day weekend to September.

During the last season of operation, in 2019, the District set launch fees to $15 for Resident and $25 Non-Resident. The Season Pass rates during this time were $150 for Residents and $275 for Non-Residents. With the arrival of the new Recreation, Parks, and Facilities Manager, and in preparation for the 2023 season, staff researched and learned that a 2012 California Department of Boating and Waterways (DBW) grant for the building of the TVRA parking area significantly restricts the allowable boat launch fee for a single launch at TVRA. Grant language states that the launching, parking, and retrieval of a boat cannot exceed $13, plus an annual increase tied to the Consumer Price Index. This fee must remain consistent for all California registered boats, meaning there cannot be a lower launch rate for District residents. This brings the allowable amount that NTPUD can charge per launch at TVRA to $17 for the 2023 season. The DBW grant does not have any restrictions for season passes.

There are several challenges to this restriction, including cost recovery for the financial impacts of ramp operations, site maintenance, and capital improvement (such as dredging), that are not covered by this nominal launch fee. Additionally, the launch fee is significantly lower than other launches on the North Shore and will place an undue burden on TVRA operations by potentially increasing demand beyond ramp capacity.

In response to these challenges, staff has been in contact with DBW seeking an amendment to the contract. DBW has prohibited NTPUD from altering the contract language and increasing launch fees for the 2023 season. However, DBW did permit NTPUD to charge an additional line-item fee that would cover the substantial financial burden that comes with operating a boat launch in the Lake Tahoe Basin and subject to Tahoe Regional Planning Agency (TRPA) regulations.

District staff proposes to add a line item titled the Environmental and Facility Impact Fee for the 2023 boating season. This fee will help offset the cost of staffing the boat launch, managing crowds and traffic, assisting in litter abatement, boater education, and mitigating general launch overuse. It will also support the District's longer term capital investments at TVRA. The proposed Environmental and Facility Impact Fee is $43 per daily launch.

As District residents already pay into the general maintenance and management of TVRA through their CFD special tax assessment, this fee will not be passed on to residents of the District. The Environmental and Facility Impact Fee will be tied to single launches only. With these rates, a non-resident boater coming for a single launch will pay a total of $60 as well as any TRPA inspection fees. Season Pass fees reflect the cost of approximately ten launches.

Proposed Boat Launch Fees:

Daily Launch: $17
Non-Resident Environmental and Facility Impact Daily Fee: $43

Season Pass Resident: $175
Season Pass Non-Resident: $600

Fees set by TRPA:

Tahoe Only Annual Pass Fee: $45*
Tahoe Single-Inspection Pass Fee: $55
Tahoe In & Out Annual Pass Fee: $65
*Tahoe Only Annual Pass Fee is the only pass sold at TVRA

The Tahoe Only Annual Pass Fee is a pass-through fee, paid to the Tahoe Regional Planning Agency for their Tahoe-Only annual sticker. This is a one-time per season fee.

Also new this year is the elimination of the Commercial Boat Season Pass. After a hectic several years with many non-permitted boat owners renting their boats to the public, the TRPA has put tighter regulations on commercial boating. In order to operate as a commercial boat, the boat owner must have a business permit with TRPA. These permits are limited and only available if the boat owner is a licensed concession at a TRPA authorized marina. These new rules make it extremely difficult to be a commercial boater and essentially prevent NTPUD from having a commercial boat pass. Due to the challenges associated with Commercial Permits, NTPUD has eliminated the Commercial Boat Season Pass. The estimated revenue loss from not selling commercial passes is $15,000.

As a point of reference, below is a list of other boat launches on Lake Tahoe and their fees:

Obexer's Boat Company	$40 (Round-trip, same day)
TCPUD Lake Forest Boat Ramp	$15 Resident, $75 Non Resident
Sand Harbor and Cave Rock	$20 NV state plus $10 parking, $25 out-of-state plus $15 parking
North Tahoe Marina (forklift)	$100
City of South Lake Tahoe	$17

At the NTPUD Recreation Commission meeting on April 27, 2023, this item was discussed in detail. Commissioners were in agreement to raise the fees to cover the impact to the facility and to keep our ramp at a comparable rate to other North Shore boat ramps. Originally the Environmental and Facility Impact fee was set at $32. It was the direction of the Commission and Committee to raise that fee by $11 for a total daily use fee of $60 for Non-Residents. With the increase of the Impact fee, staff has correspondingly increased the Non-Resident Season pass to $600 from an original recommendation of $500.

FISCAL ANALYSIS:

It is estimated that adding the Environmental and Facility Impact Fee and the changes to the season pass rates will result in approximately $10,000 in additional revenue for the District.

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective A: Expand public access for recreation opportunities and promote the District as an exceptional provider of year-round programming, special events and recreation services – Tactic 1: Expand offerings to highlight the District's recreation and park assets and drive participation.

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective F: Uphold maintenance and capital investment of existing facilities to ensure their vitality for generations to come – Tactic 2: Analyze and implement proper staffing levels to address necessary maintenance cycles and; Tactic 3: prioritize capital project planning and delivery of Park and Facility enhancements and new infrastructure.

REVIEW TRACKING:

Submitted By: Amanda Oberacker
Amanda Oberacker
Rec, Park & Facilities Manager

Approved By:
Bradley A. Johnson, P.E.
General Manager/CEO

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** G-2

FROM: Planning and Engineering Department

SUBJECT: Award a Construction Contract and Authorize the General Manager to Execute the Agreement with McCuen Construction, Inc. for the North Tahoe Regional Park Tennis and Pickleball Court Reconstruction Project and Find that the Agreement is Exempt from CEQA Under CEQA Guidelines § 15301 (Existing Facilities)

RECOMMENDATION:

Award a construction contract and authorize the General Manager to execute the agreement with McCuen Construction, Inc. for the North Tahoe Regional Park Tennis and Pickleball Court Reconstruction Project in the amount of $2,282,693.71; and authorize up to 10% of the construction contract, $228,000 as construction reserves executable by the General Manager. Concurrently, find that approval of the Agreement is exempt from CEQA as repair, maintenance, and/or minor alterations of existing facilities.

DISCUSSION:

The North Tahoe Regional Park Tennis and Pickleball Court Reconstruction Project will reconstruct the existing 3-pack of tennis courts and convert the existing 2-pack of tennis courts into six (6) pickleball courts. Base Bid improvements include; asphalt tennis and pickleball courts, a ball wall, a simple plaza, improved drainage, reconstruction of the staircase from the lower restroom, and miscellaneous site amenities (bottle fill stations, trash enclosures, and bike racks).

The project was bid with three (3) add alternates:

1) Additional Electrical Improvements include new LED light fixtures and replacement of the existing electrical switchboard.
2) Enhanced Plaza including pervious pavers, shade sails, seat walls, and additional landscaping.
3) Post-tension concrete courts

The project was designed by Lloyd Consulting Group, LLC, a sports engineering design firm that prepared the North Tahoe Regional Park Planning Study. The design was completed in March 2023, and the project was publicly advertised for bids.

Construction Contract:

The project was advertised for bids on April 7 & 14, 2023. Bid results are shown below.

- Bid Period: 4/7/2023 – 5/3/2023.
- Bids Received: 2
- Total Bid Range: $3,905,758.71 to $4,748,100 (includes all add alternates – see table below)
- Engineer's Construction Estimate: $2,328,140

Contractor	Total Bid Amount
McCuen Construction, Inc.	$3,905,758.71
DML Construction	$4,748,100.00

The lowest responsible bidder is McCuen Construction, Inc.

Below is a detailed breakdown of the McCuen Construction, Inc. bid:

Description	Bid Amount
Base Bid	$2,282,693.71
Add Alt #1 – Additional Electrical Improvements	$256,795
Add Alt #2 – Enhanced Plaza	$272,315.20
Add Alt #3 – Post Tension Concrete Courts	$1,093,954.80
Total Bid Amount	$3,905,758,71

District Staff reviewed the bid, the available project budget, and checked references for the contractor, and recommends awarding the Base Bid for a total amount of $2,282,693.71.

If awarded, the project will begin with the issuance of contracts and review of material submittals from the contractor. Construction will begin in early June and be completed no later than October 15, 2023.

Award of this agreement is exempt from CEQA under CEQA Guidelines § 15301 as repairs, maintenance, and minor alterations of existing facilities. Staff will file a Notice of Exemption for the project.

Professional Services Contracts:

Multiple professional support services have been identified to ensure the successful delivery of the proposed project. These consultants provide industry-specific expertise

to facilitate project completion. Staff will still oversee and maintain engagement in project delivery; however, the outside support services proposed allow staff to additionally focus on other capital projects currently in the design and construction phases.

The professional services agreements proposed are time and materials contracts with not to exceed amounts. The staff's primary duties are to ensure there is no overlapping of roles during project execution; manage integration within existing recreation operations, and ensure the project meets the District's specifications and objectives. The specific roles and responsibilities of each consultant are as follows:

Vendor	**Role/Responsibility**	
Lloyd Consulting Group, LLC	Engineering Services During Construction	QA/QC
CME, Inc.	Special Inspection – Soil Compaction and Materials Testing	QA/QC

Construction Phase Costs:

The following table provides an estimate to complete the construction phase of the project. The table includes the capitalization of Staff costs associated with the execution of the project.

Construction Phase Costs

McCuen Construction, Inc.	$2,282,693.71	Construction: $2,510,693.71 (93.3%)
10% Construction Contingency	$228,000	
Lloyd Consulting Group, LLC	$44,010	Professional Services: $70,886 (2.6%)
CME, Inc.	$26,876	
NTPUD Staff	$50,000	Staff Time $50,000 (1.9%)
District Furnished Material - FF&E, Re-Bulb Existing Light Poles, Shade Sails, and Storage Shed	$60,000	Material $60,000 (2.2%)
Total:	$2,691,579.71	

The total projected construction cost is estimated to be $2,691,579.71.

FISCAL ANALYSIS:

The proposed Fiscal Year (FY) 2023-2024 Capital Budget includes $2,750,000 for NTRP Tennis/Pickleball Court Reconstruction Project in the Recreation and Parks Fund.

The District received two grants for this project totaling $932,432. The budgetary impact to the District of the proposed project is summarized in the table below:

Item	Amount
Estimated Construction Phase Costs	$2,691,579.71
Placer County TOT - Grant	($182,432)
Placer County Park Dedication - Grant	($750,000)
Total District Budget Commitment for Construction	$1,759,147.71

The project construction phase costs are $2,691,579.71. This will be funded with $932,432 of grant funding and $1,759,147.71 of District funding.

ALTERNATIVES:

1. Reject all bids, direct staff to evaluate value engineering alternatives, and defer the project to a future date.

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective D: Utilize the North Tahoe Regional Park as a community asset for passive and active recreation; Objective E: Use the Active Recreation Needs Assessment to establish community priorities and set a roadmap for the future of District recreation facilities, and; Objective F: Uphold maintenance and capital investment of existing facilities to ensure their vitality for generations to come.

ATTACHMENTS:

- North Tahoe Regional Park Tennis and Pickleball Court Reconstruction Project PowerPoint Presentation

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

Submitted By: _____
Joseph J. Pomroy, P.E.
Engineering & Operations Manager

Approved By: _____
Bradley A. Johnson, P.E.
General Manager/CEO

Reviewed By: _____
Vanetta Van Cleave
Chief Financial Officer

Tennis & Pickleball Court Reconstruction Project – Construction Award

May 9, 2023

Tennis & Pickleball Court Reconstruction Project – Construction Award

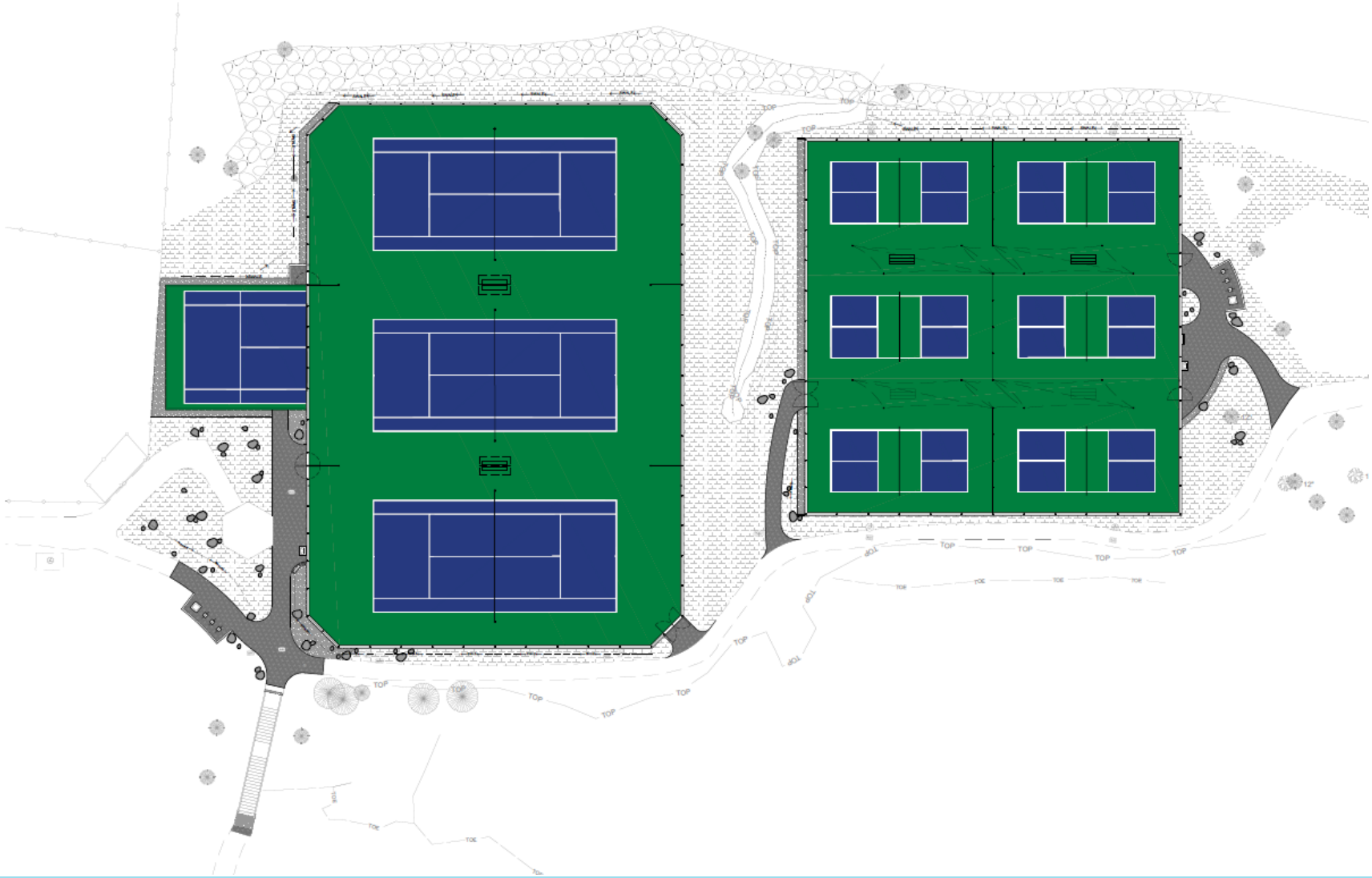
Key Project Milestones

- January 2020 - The North Tahoe Regional Park Planning Report identified the need to reconstruct the tennis complex.
- August 2022 – Board of Directors authorized a design contract with Lloyd Consulting Group, LLC
- October 2022 – Recreation and Parks Commission receives conceptual design update.
- November 2022 – Board of Directors receives conceptual design update.

Base Bid Project Scope

- Re-build tennis courts
- Dedicated pickleball courts
- Fence replacements
- Replace ball wall
- Minor Plaza improvements
- Staircase replacement

Tennis & Pickleball Court Reconstruction Project – Construction Award



Tennis & Pickleball Court Reconstruction Project – Construction Award

Project Budget and Project Cost

Proposed FY23/24 Project Budget= $2,750,000

Base Bid Construction Cost= $2,282,693.71
Additional Soft Costs and Contingency= $408,886

Total Base Project Cost= $2,691,579.71

Add Alternates

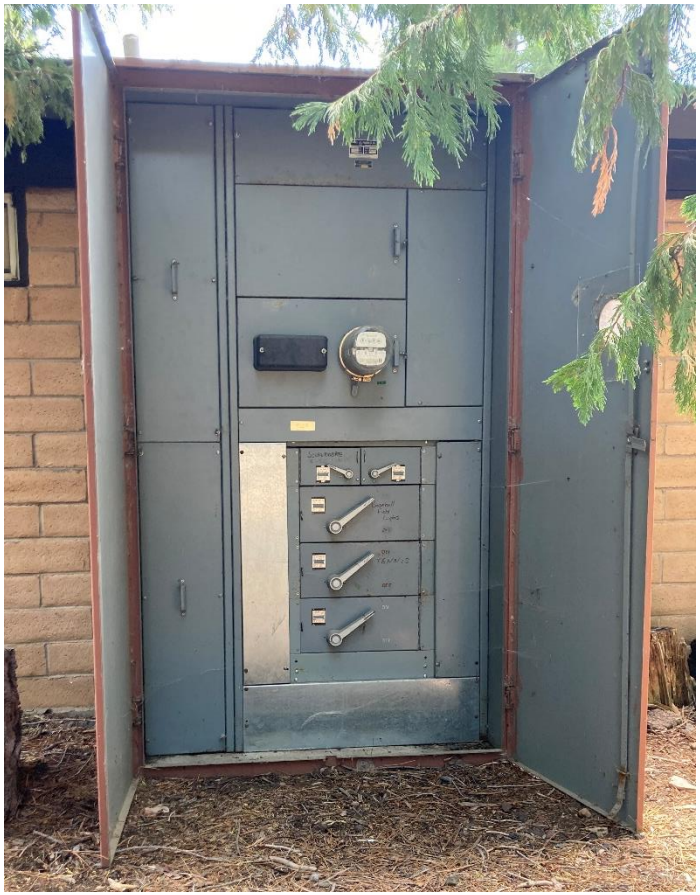
- Electrical Improvements- $256,795
- Enhanced Plaza - $272,315.20
- Post Tensioned Concrete - $1,093,954.80

Total Project Costs including all Add Alternates $4,477,220.58

*NTPUD Staff is recommending awarding Base Bid

Tennis & Pickleball Court Reconstruction Project – Construction Award

Add Alternate #1 – Additional Electrical Improvements



Scope:

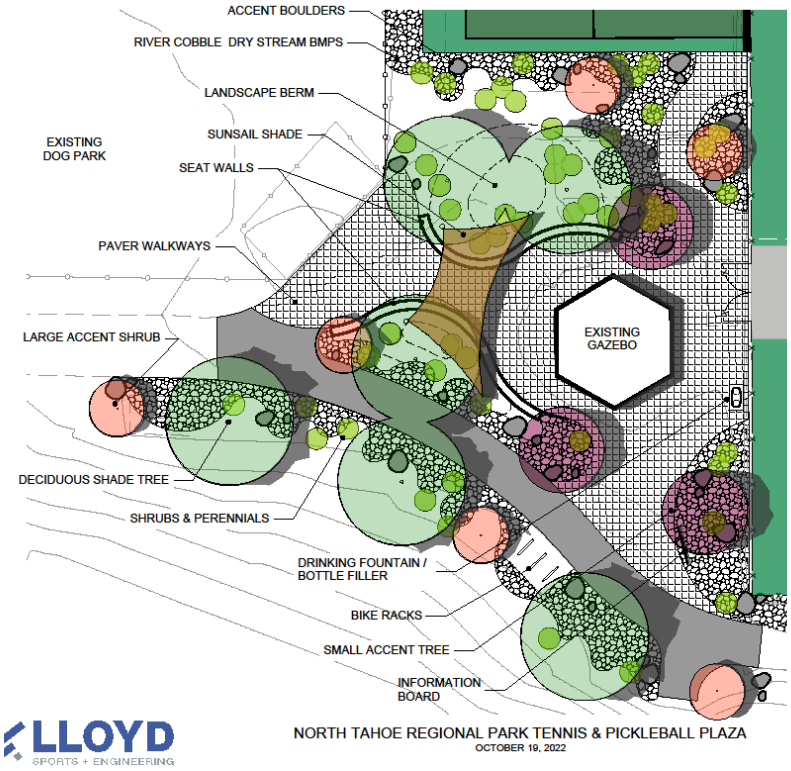
- Existing Switchgear at end of life
- New LED light fixtures would improve photometrics to competition play level

Proposed NTPUD Staff action:

- Identify future electrical improvement project in NTRP
- Replace light bulbs and adjust existing fixtures to improve photometrics on tennis and pickleball courts

Tennis & Pickleball Court Reconstruction Project – Construction Award

Add Alternate #2 – Enhanced Plaza Improvements



Scope:

- Pervious Paver Plaza
- Concrete seat walls
- Shade Sails
- Landscape and Irrigation

Proposed NTPUD Staff action:

- Work with the Contractor to develop “moderately” improved plaza that would allow future buildout without the need to remove any improvements.
- May require future Board authorization for funds.

Tennis & Pickleball Court Reconstruction Project – Construction Award

Add Alternate #3 – Post Tension Concrete Courts

Asphalt vs. Post Tension Concrete (PTC)

- Asphalt is the most common tennis/pickleball court surface
- Asphalt courts are susceptible to thermal cracking
- Asphalt has a typical design life of 20 years

- PTC more expensive than asphalt
- PTC is a harder surface
- PTC is more geotechnically stable and resistant to cracking
- PTC has a typical design life of 40+ years

Bid Price for Asphalt Courts= $260,880.95
Bid Price for PTC Courts= $1,354,835.75

Tennis & Pickleball Court Reconstruction Project – Construction Award

Recommendation

Award Base Bid construction contract to McCuen Construction, Inc. in the amount of $2,282,693.71.

Alternative Board Action

Reject all bids, direct staff to evaluate value engineering alternatives, and defer the project to a future date.

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: May 9, 2023 **ITEM:** G-3

FROM: Office of the General Manager

SUBJECT: Fiscal Year 2023/2024 Budget Workshop

RECOMMENDATION:

Receive a presentation from Staff and provide discussion on the District's Draft Fiscal Year 2023/2024 Operating Budget. No action by the Board of Directors is agendized for this item.

STRATEGIC PLAN ALIGNMENT:

Goal 3: Enhance District governance and partnerships – Objective A: Maintain best practices in public agency governance throughout all levels of the District – Tactic 2: Budget and financial transparency – Activities:

- Clearly identify methodologies for allocations and assumptions.
- Hold educational sessions with Board and Commission as needed.
- Ensure the annual budget is accessible and understandable to the public.

ATTACHMENTS:

- Fiscal Year 2023/2024 Operating Budget Presentation
- Draft Fiscal Year 2023/2024 Operating Budget
- April 11, 2023 Fiscal Year 2023/2024 Strategic Focus and Budget Parameters Presentation

REVIEW TRACKING:

Submitted by: _____
Vanetta N. Van Cleave
Chief Financial Officer

Approved by: _____
Bradley A. Johnson, P.E.
General Manager/CEO

Fiscal Year 2023/24 Proposed Budget

Board of Directors Workshop

May 9, 2023

Budget Schedule

April 2023

- Management Staff Continues Budget Development
- April 11 – Board Considered Next Utility Rate Adjustment Effective July 1, 2023

May 2023

- Board Workshop to Discuss FY 2023/24 Capital Improvement Program Budget and Capital Project Tour
- Budget Workshop with Full Board

June 2023

- Budget Approval

District Mission & Vision

Mission Statement

To serve North Lake Tahoe by providing exceptional water, wastewater, and recreational resources.

Vision Statement

North Lake Tahoe is a vibrant and healthy community where we optimize our resources for the greater good and protect our environment for generations to come.

District Leadership Core Values

Collaboration	Advance efficiency and progress through teamwork
Accountability	Build and maintain trust through integrity, transparency, clear and accessible communications, and a commitment to fiscal responsibility
Respect	Honor, celebrate, and leverage the value and diversity of staff, partners, and community
Excellence	Provide exemplary water, wastewater, and recreation services through a commitment to ongoing maintenance, innovation, and community responsiveness
Stewardship	Ensure that all actions protect, preserve, and enhance the resources, community, and environment of Lake Tahoe

Executive Summary

- Net Income = $2,286,451
- Earnings Before Interest, Depreciation & Amortization (EBIDA) less Contributed Capital = $6,074,034
- Capital Investment = $10,247,183
- Operating Revenue Growth = 7.8%
- Expense Growth = 8.0%
- FTE's = No Change in Fulltime Positions

2024
Operating Budget Detail

Are you free tomorrow?

No, tomorrow I am still expensive.

Budget Assumptions

Revenue

- Inclusion of Cost of Service Study Revenue Projections
  - Water & Sewer Charge Structure Change July 1, 2023
  - Experience to Date Applied to Water & Sewer Operating Revenue Projections
  - Trending Applied to Water Consumption Revenue
- CFD increase 5.2%
- Property Tax Increase 7.4%
- Continued Pursuit of Grant Revenue Increase 77.0%
- Other Non-Operational Revenue One-time Increase 512.1%

Budget Assumptions

Expense

- Cost of Service Study – 5-year maintenance rotation
- CPI as per MOU negotiations
- Total Medical Benefit Increase of 9.7%
- Tax and Regulatory Payments No Change
- No New Debt Issued
- Depreciation Increase Due to Reinvestment in Systems
- CalPERS Contribution Rate Increase 2023 Wt Avg 8.22% -> 2024 8.48%
- Insurance Increase 33.0%

Enterprise Items of Note

Wastewater

- Patch Paving
- Snow Removal
- Cost of Service Study
- Aged Equipment Replacement
- Continued Investment in Operating Technology
- Specialized Education & Training of Staff
- Safety Training
- Sodium Hypochlorite

Enterprise Items of Note

Water

- Patch Paving
- Water Tank Cleaning & Inspection
- Cost of Service Study
- Continued Installation of Wi-Fi Meters
- Aged Equipment Replacement
- Federal Legislative Advocacy
- Specialized Education & Training of Staff
- Safety Training
- Sodium Hypochlorite
- Large Water System Annual Fees

Enterprise Items of Note

Recreation & Parks

- Joint Needs Analysis with Tahoe City Public Utility District (Capital)
- Boys & Girls Club North Lake Tahoe Support
- Tahoe Vista Recreation Area Project (Capital)
- Expanded Recreation Initiatives & Classes
- Specialized Training
- Increased Advertising & Outreach

Fleet

- Fleet Rotation & Replacement (Capital)
- Commercial Driver Training

Enterprise Items of Note

General & Administrative/Base

- Complete Electronic Records Keeping & Retention System
- Continued Capitalization of Engineering Resources
- Implement Water Modeling with GIS
- Implement Customer Satisfaction Research Initiative
- Continued Improvements to NTPUD Website
- Expanded Promotion Efforts
- Expand Gallup Q12 Program
- State Legislative Advocacy
- Professional Education & Training

Internal Revenue & Expense

- Direct Expense
- Amount determined based on charges

Allocation

- Indirect Expense
- Amount determined based on an estimated use of the resource

Internal Revenue & Expense Includes

- Water Service
- Sewer Service
- Rent of Event Center
- Dumping

Fleet
Allocation Basis

Fleet & Equipment – Total FTE's in Water, Sewer, and Recreation & Parks

- Vacuum Trucks – Number of Connections in Water and Sewer

District Proposed Budget

2023 Actual as of December 31, 2022

Consolidation

Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ 9,166,254	$ 9,351,245	$ 9,822,027	$ 5,176,163	$ 9,835,414	$ 10,651,843	13.9%
Internal Revenue	187,850	181,558	197,271	102,075	189,704	153,288	-15.6%
Total Operating Revenue	$ 9,354,104	$ 9,532,803	$ 10,019,298	$ 5,278,238	$ 10,025,118	$ 10,805,131	13.3%
Salaries and Wages	$ (4,817,720)	$ (4,524,903)	$ (5,424,797)	$ (2,618,019)	$ (5,325,907)	$ (5,742,850)	26.9%
Employee Benefits	(2,483,189)	(2,106,565)	(2,716,192)	(1,146,216)	(2,526,627)	(2,862,588)	35.9%
Outside Services/Contractual	(1,419,209)	(1,088,739)	(1,294,191)	(568,039)	(1,170,731)	(1,490,340)	36.9%
Utilities	(474,835)	(561,241)	(647,473)	(264,697)	(569,442)	(623,792)	11.1%
Other Operating Expenses	(1,475,065)	(1,296,621)	(1,768,741)	(856,228)	(1,610,078)	(1,924,914)	48.5%
Insurance	(241,380)	(251,753)	(289,318)	(138,653)	(289,577)	(384,721)	52.8%
Internal Expense	(187,850)	(181,558)	(197,271)	(102,075)	(189,704)	(153,288)	-15.6%
Debt Service	(69,499)	(69,498)	(60,821)	(27,241)	(55,769)	(38,868)	-44.1%
Depreciation	(3,158,086)	(3,090,068)	(3,317,364)	(1,566,733)	(3,291,283)	(3,748,716)	21.3%
Total Operating Expense	$ (14,326,834)	$ (13,170,946)	$ (15,716,168)	$ (7,287,901)	$ (15,029,119)	$ (16,970,077)	28.8%
Operating Income(Loss)	$ (4,972,730)	$ (3,638,143)	$ (5,696,870)	$ (2,009,663)	$ (5,004,001)	$ (6,164,946)	69.5%
Non-Operations							
Property Tax Revenue	$ 5,590,000	$ 6,261,239	$ 5,865,000	$ 2,932,500	$ 5,865,000	$ 6,300,000	0.6%
Community Facilities District (CFD 94-1)	645,000	736,889	668,300	334,937	669,086	702,900	-4.6%
Grant Revenue	671,414	457,972	736,462	621,039	1,092,257	1,303,797	184.7%
Interest	50,000	(72,385)	24,000	35,749	59,749	45,000	-162.2%
Other Non-Op Revenue	38,000	67,518	71,835	73,811	109,728	439,700	551.2%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	(95,000)	56,739	(98,000)	(56,350)	(105,350)	(340,000)	-699.2%
Income(Loss)	$ 1,926,684	$ 3,869,828	$ 1,570,727	$ 1,932,023	$ 2,686,470	$ 2,286,451	-40.9%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ 1,926,684	$ 3,869,828	$ 1,570,727	$ 1,932,023	$ 2,686,470	$ 2,286,451	-40.9%
Operating Income	$ (4,972,730)	$ (3,638,143)	$ (5,696,870)	$ (2,009,663)	$ (5,004,001)	$ (6,164,946)	
Net Income(Loss)	$ 1,926,684	$ 3,869,828	$ 1,570,727	$ 1,932,023	$ 2,686,470	$ 2,286,451	
Net Margin (Including Property Tax & CFD)	12.4%	23.4%	9.5%	22.6%	16.2%	12.8%	
Earnings Before Interest, Depreciation & Amortization	$ 5,154,269	$ 7,029,394	$ 4,948,912	$ 3,525,998	$ 6,033,522	$ 6,074,034	
Operating Ratio	153%	138%	157%	138%	150%	157%	Median
Operating Ratio - plus Tax & CFD	92%	80%	95%	85%	91%	95%	54%

Operating Revenue

IS Line	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
Sewer Service	$1,527,377	$2,225,210	$2,370,211	$2,602,289	$2,981,663
Sewer Connection	64,618	82,106	92,194	25,000	25,000
Sewer System Replacement	594,918	1,281,451	1,311,343	1,334,487	1,374,473
Sewer Fed/State Mandate	97,283	109,128	112,903	115,381	119,154
Water Service	2,772,350	2,849,670	2,832,491	3,092,774	3,224,295
Water Connection	59,267	92,590	61,091	20,000	20,000
Water System Replacement	1,247,688	1,319,785	1,490,746	1,550,659	1,620,361
Water Fed/State Mandate	61,187	195,273	74,909	74,653	79,536
Parks Service	397,124	363,223	343,317	408,800	501,878
Park per person mitigation fee	116,620	181,145	157,687	150,000	155,000
Concessionaire Commissions	126,065	203,060	177,204	172,000	193,000
Event Center	247,167	72,928	494,408	452,855	470,371
Parks Discontinued	2,250	600	500	-	-
G & A	42,049	32,410	13,800	20,400	40,399
Total	$7,355,963	$9,008,579	$9,532,803	$10,019,298	$10,805,131

Wastewater Operating Contribution

Budgeted 2024

Income Statement		Wastewater
Operations		
Operating Revenue	$	4,456,139
Internal Revenue		44,151
Total Operating Revenue	$	4,500,290
Salaries and Wages	$	(1,257,827)
Employee Benefits		(638,113)
Outside Services/Contractual		(267,360)
Utilities		(144,413)
Other Operating Expenses		(424,427)
Insurance		(78,624)
Internal Expense		(15,711)
Debt Service		-
Depreciation		(1,413,054)
Total Operating Expense	$	(4,239,529)
Operating Contribution	$	260,761
Allocation of Base		
Allocation of Fleet		(309,941)
Allocation of General & Administrative		
Operating Income(Loss)	$	(49,180)

Water Operating Contribution

Budgeted 2024

Income Statement		Water
Operations		
Operating Revenue	$	4,893,252
Internal Revenue		50,940
Total Operating Revenue	$	4,944,192
Salaries and Wages	$	(1,120,273)
Employee Benefits		(547,923)
Outside Services/Contractual		(232,679)
Utilities		(258,233)
Other Operating Expenses		(505,907)
Insurance		(78,624)
Internal Expense		(17,460)
Debt Service		(38,868)
Depreciation		(1,298,712)
Total Operating Expense	$	(4,098,680)
Operating Contribution	$	845,512
Allocation of Base		
Allocation of Fleet		(291,479)
Allocation of General & Administrative		
Operating Income(Loss)	$	554,033

Recreation & Parks
Operating Contribution

Budgeted 2024

Income Statement		Recreation & Parks
Operations		
Operating Revenue	$	1,262,052
Internal Revenue		58,197
Total Operating Revenue	$	1,320,249
Salaries and Wages	$	(1,061,868)
Employee Benefits		(490,341)
Outside Services/Contractual		(241,042)
Utilities		(84,080)
Other Operating Expenses		(233,005)
Insurance		(78,624)
Internal Expense		(55,302)
Debt Service		-
Depreciation		(779,304)
Total Operating Expense	$	(3,023,567)
Operating Contribution	$	(1,703,318)
Allocation of Base		
Allocation of Fleet		(109,853)
Allocation of General & Administrative		
Operating Income(Loss)	$	(1,813,171)

Overhead
Operating Contribution

Budgeted 2024

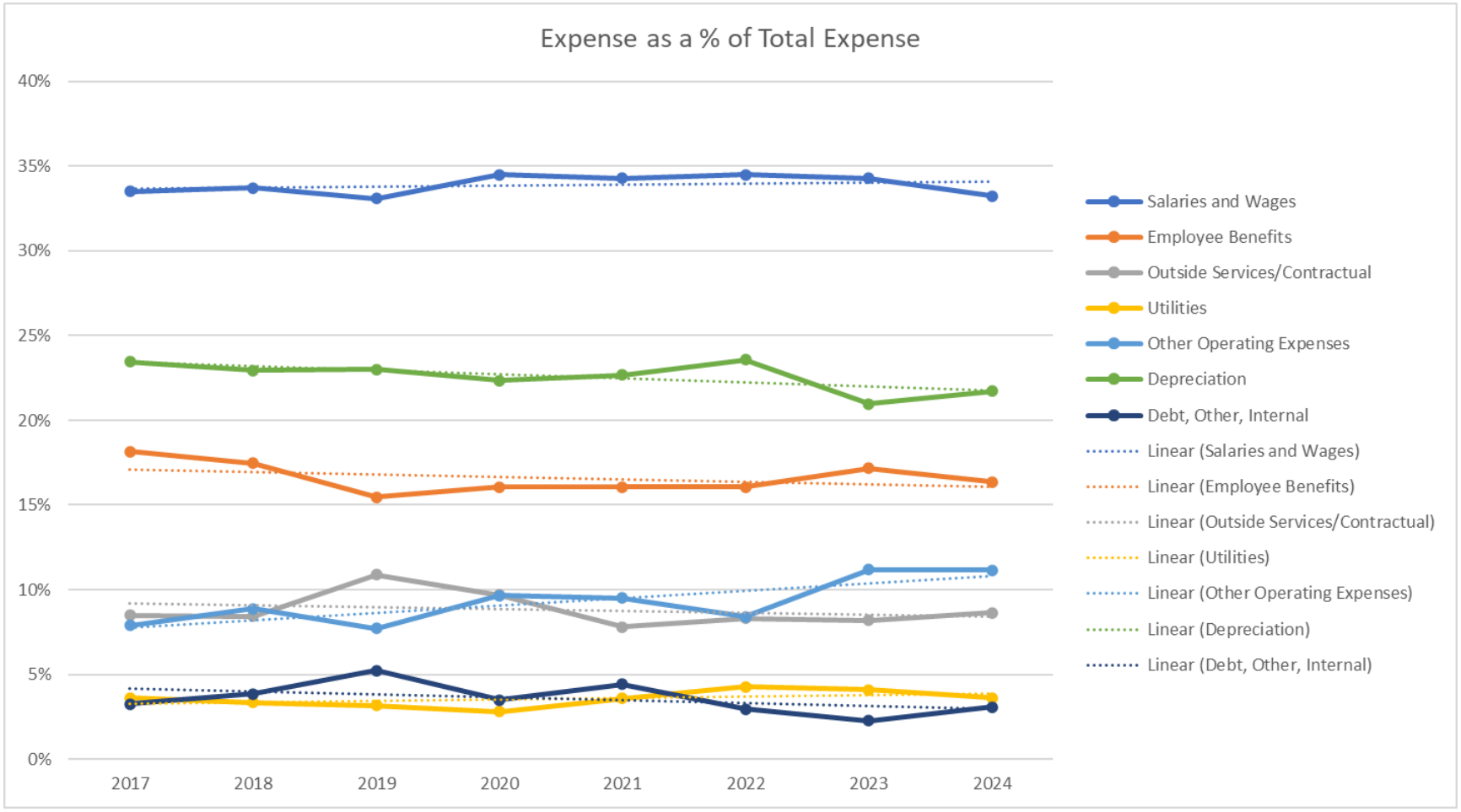
Income Statement	Fleet & Equipment	General & Administrative with Base
Operations		
Operating Revenue	$ -	$ 40,399
Internal Revenue	-	-
Total Operating Revenue	$ -	$ 40,399
Salaries and Wages	$ (109,739)	$ (2,193,142)
Employee Benefits	(61,736)	(1,124,475)
Outside Services/Contractual	(10,920)	(738,339)
Utilities	(5,430)	(131,636)
Other Operating Expenses	(241,812)	(519,762)
Insurance	(60,789)	(88,059)
Internal Expense	(1,643)	(63,172)
Debt Service	-	-
Depreciation	(219,204)	(38,442)
Total Operating Expense	$ (711,273)	$ (4,897,027)
Operating Contribution	$ (711,273)	$ (4,856,628)
Allocation of Base		
Allocation of Fleet	711,273	-
Allocation of General & Administrative		
Operating Income(Loss)	$ -	$ (4,856,628)

Budgeted 2024

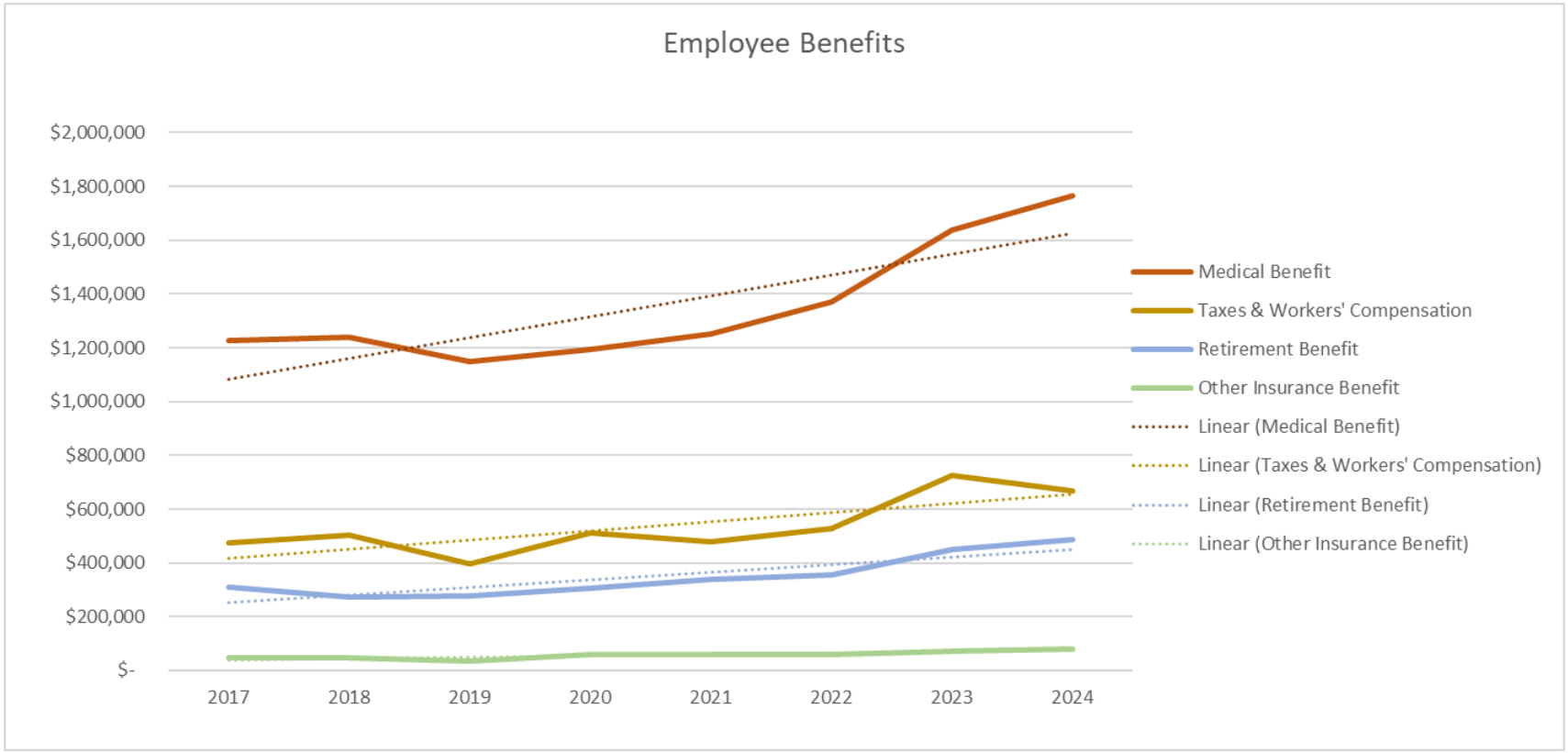
Budget by Division

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative with Base	Total
Operations						
Operating Revenue	$ 4,456,139	$ 4,893,252	$ 1,262,052	$ -	$ 40,399	$ 10,651,843
Internal Revenue	44,151	50,940	58,197	-	-	153,288
Total Operating Revenue	$ 4,500,290	$ 4,944,192	$ 1,320,249	$ -	$ 40,399	$ 10,805,131
Salaries and Wages	$ (1,257,827)	$ (1,120,273)	$ (1,061,868)	$ (109,739)	$ (2,193,142)	$ (5,742,850)
Employee Benefits	(638,113)	(547,923)	(490,341)	(61,736)	(1,124,475)	(2,862,588)
Outside Services/Contractual	(267,360)	(232,679)	(241,042)	(10,920)	(738,339)	(1,490,340)
Utilities	(144,413)	(258,233)	(84,080)	(5,430)	(131,636)	(623,792)
Other Operating Expenses	(424,427)	(505,907)	(233,005)	(241,812)	(519,762)	(1,924,914)
Insurance	(78,624)	(78,624)	(78,624)	(60,789)	(88,059)	(384,721)
Internal Expense	(15,711)	(17,460)	(55,302)	(1,643)	(63,172)	(153,288)
Debt Service	-	(38,868)	-	-	-	(38,868)
Depreciation	(1,413,054)	(1,298,712)	(779,304)	(219,204)	(38,442)	(3,748,716)
Total Operating Expense	$ (4,239,529)	$ (4,098,680)	$ (3,023,567)	$ (711,273)	$ (4,897,027)	$ (16,970,077)
Operating Contribution	$ 260,761	$ 845,512	$ (1,703,318)	$ (711,273)	$ (4,856,628)	$ (6,164,946)
Allocation of Base						
Allocation of Fleet	(309,941)	(291,479)	(109,853)	711,273	-	-
Allocation of General & Administrative						
Operating Income(Loss)	$ (49,180)	$ 554,033	$ (1,813,171)	$ -	$ (4,856,628)	$ (6,164,946)
Non-Operations						
Property Tax Revenue	$ -	$ 1,400,000	$ 1,750,000	$ 425,000	$ 2,725,000	$ 6,300,000
Community Facilities District (CFD 94-1)	-	-	702,900	-	-	702,900
Grant Revenue	-	-	1,303,797	-	-	1,303,797
Interest	-	-	-	-	45,000	45,000
Other Non-Op Revenue	-	80,000	359,700	-	-	439,700
Capital Contribution	-	-	-	-	-	-
Other Non-Op Expenses	-	-	-	-	(340,000)	(340,000)
Income(Loss)	$ (49,180)	$ 2,034,033	$ 2,303,226	$ 425,000	$ (2,426,628)	$ 2,286,451
Additional Funding Sources						
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Transfers	-	-	-	-	-	-
Balance	$ (49,180)	$ 2,034,033	$ 2,303,226	$ 425,000	$ (2,426,628)	$ 2,286,451
Earnings Before Interest, Depreciation & Amortization	$ 1,363,874	$ 3,371,613	$ 3,082,530	$ 644,204	$ (2,388,186)	$ 6,074,034
Capital Budget	$ 1,711,183	$ 3,226,000	$ 3,840,000	$ 1,005,000	$ 465,000	$ 10,247,183
Debt Service	$ -	$ 446,000	$ -	$ -	$ -	$ 446,000
Contribution To/(Use of) Reserves	$ (347,309)	$ (300,387)	$ (757,470)	$ (360,796)	$ (2,853,186)	$ (4,619,148)
Projected Reserves July 1st	$ 2,194,595	$ 1,363,175	$ 1,452,604	$ 499,622	$ 5,317,193	$ 10,827,189
Minimum Reserve Level Policy - Budgeted	$ (696,939)	$ (680,819)	$ (553,380)	$ (121,332)	$ (1,281,843)	$ (3,334,313)
Available for Investment	$ 1,497,655	$ 682,356	$ 899,224	$ 378,289	$ 4,035,351	$ 7,492,875
Future State of Reserves Available for Investment	$ 1,150,346	$ 381,969	$ 141,754	$ 17,493	$ 1,182,164	$ 2,873,727

Expense Analysis



Employee Benefit Analysis



2024
Capital Budget Detail

Proposed Capital Budget

WASTEWATER

Description	Return to Reserves	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget
Packaged Satellite Sewer Pump Station Improvements Project S-1, S-2, N-2, D-2, D-5, S-3*	$ 981,183	$ 681,183					$ 681,183
Manhole circle cutter / extractor	$ -						$ -
N-1 Station Rehabilitation*	$ 43,811						$ -
National Ave Pump Station Rehabilitation*	$ 80,097						$ -
Lower Lateral CIPP Rehabilitation	$ -	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 350,000
Sewer Force Main Improvements	$ -	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 350,000
Lower Lateral Replacement		$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 350,000
Sewer Collection System Improvements		$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 350,000
Gravity Main Rehabilitation and Replacement		$ 100,000	$ 1,000,000	$ 100,000	$ 1,000,000	$ 100,000	$ 2,300,000
Sewage Export System Inspection/Analysis Predesign		$ 150,000	$ 100,000			$ 1,000,000	$ 1,250,000
Satellite PS Rehabilitation Design		$ 200,000					$ 200,000
N-3, C-2, D-4 Satellite PS Improvements Project		$ 50,000	$ 500,000				$ 550,000
D-3, D-6, D-7 Satellite PS Improvements Project			$ 50,000	$ 500,000			$ 550,000
C-1, D-1 Satellite PS Improvements Project				$ 50,000	$ 400,000		$ 450,000
Easement Clearing (location TBD)		$ 65,000		$ 65,000		$ 65,000	$ 195,000
SCADA Infrastructure Improvements		$ 120,000		$ 60,000		$ 60,000	$ 240,000
CCTV Push Camera		$ 20,000					$ 20,000
Sewage Pump Station Improvements		$ 25,000		$ 15,000		$ 15,000	$ 55,000
Pavement Maintenance		$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000
Total Capital	$ 1,105,091	$ 1,711,183	$ 1,950,000	$ 1,090,000	$ 1,700,000	$ 1,540,000	$ 7,991,183
EBIDA less Contributed Capital		$ 1,363,874	$ 1,445,706	$ 1,532,449	$ 1,624,396	$ 1,721,859	
Debt Service		$ -	$ -	$ -	$ -	$ -	
Addition(Depletion) of Reserves		$ (347,309)	$ (504,294)	$ 442,449	$ (75,604)	$ 181,859	

Proposed Capital Budget

WATER

Description		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget
Cybersecurity Assessment and Implementation Phase I	$ -						$ -
Dollar Cove Water Reservoir Coatings and Linings*	$ 41,237						$ -
Brockway Vista at North Lake at Speed Boat Watermain	$ -						$ -
National Ave Water Treatment Plant Programmable Logical Controller Improvements	$ -						$ -
Carnelian Woods Pressure Reducing Valve*	$ (54,226)						$ -
Kingswood West Tank SCADA Hub Replacement	$ -						$ -
Carnelian Bay & Kings Beach (Golden-Rainbow-Secline) Watermains*	$ 1,336,931	$ 2,466,000					$ 2,466,000
Dollar Cove SR28 Watermain Crossing		$ 250,000					$ 250,000
Brook - Fox Trailer Park Water Service Improvements			$ 60,000				$ 60,000
Upper Chipmunk Watermain Replacement			$ 120,000				$ 120,000
Zone 2 to Zone 1 Pressure Reducing Valve Connection			$ 100,000				$ 100,000
National Ave Water Treatment Plant Equipment Assessment End-of-Life Equipment Assessment and Re		$ 150,000	$ 100,000	$ 2,000,000			$ 2,250,000
Trout Fire Protection Water Infrastructure		$ 50,000	$ 2,800,000				$ 2,850,000
Plaza Circle Loop Watermain			$ 20,000	$ 200,000			$ 220,000
Brook, Salmon and Brockway Vista Drinking Water and Fire Protection Infrastructure			$ 200,000	$ 1,900,000			$ 2,100,000
Brockway Drinking Water and Fire Protection Infrastructure				$ 250,000	$ 5,250,000		$ 5,500,000
Dollar Cove Drinking Water and Fire Protection Infrastructure					$ 200,000	$ 1,900,000	$ 2,100,000
Beaver, Chipmunk, Deer, Bear, and Raccoon Drinking Water and Fire Protection Infrastructure						$ 200,000	$ 200,000
Water PS Mechnical and Electrical Improvements*	$ (16,147)	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 350,000
Water Facility Improvements		$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 350,000
Pavement Maintenance		$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
Carnelian Woods Service Lateral and Meter Replacement		$ 125,000	$ 375,000				$ 500,000
Commonwealth to Kingswood SR 267 Undercrossing Replacement			$ 120,000				$ 120,000
SR28 / SR267 Watermain Relocation				$ 200,000			$ 200,000
Kings Beach Tank Site Security Improvements					$ 60,000		$ 60,000
Smart Metering Infrastructure Improvements		$ 20,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,220,000
Total Capital	$ 1,307,796	$ 3,226,000	$ 4,360,000	$ 5,015,000	$ 5,975,000	$ 2,565,000	$ 21,141,000
EBIDA less Contributed Capital		$ 3,371,613	$ 2,173,909	$ 2,304,344	$ 2,442,605	$ 2,589,161	
Debt Service		$ 446,000	$ 446,000	$ 446,000	$ 446,000	$ -	
Addition(Depletion) of Reserves		$ (300,387)	$ (2,632,091)	$ (3,156,656)	$ (3,978,395)	$ 24,161	

Proposed Capital Budget

RECREATION & PARKS

Description	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget
Joint Needs Analysis - NTPUD/TCPUD Phase II	$ -					$ -
Joint Needs Analysis - NTPUD/TCPUD Phase III	$ 100,000					$ 100,000
NTEC Card Lock Entry System	$ -					$ -
Parks Building Card Lock Entry System						$ -
Wayfinding Sign	$ -					$ -
Wayfinding and Destination Signage Project *	$ 79,851	$ 50,000	$ 150,000			$ 200,000
NTEC Architectural Planning Study *	$ (8,203)	$ 40,000				$ 40,000
TVRA Bulkhead Repairs Project*	$ 241,171					$ -
TVRA Dredging Project			$ 400,000			$ 400,000
NTEC - AV Improvements and Board Room Setup*	$ 3,536					$ -
NTRP Irrigation Upgrade Project	$ -					$ -
Triwave Sixty Overseeder*	$ (2,741)					$ -
Meter Matic 4 Top Dresser*	$ 12,000					$ -
Regional Park Tennis/Pickleball Court Reconstruction*	$ (221,896)	$ 2,750,000				$ 2,750,000
NTEC Emergency Generator*	$ 29,421	$ 275,000				$ 275,000
Regional Park Stairway Rebuild	$ -		$ 25,000	$ 200,000		$ 225,000
NTEC - Furnishings, Fixtures and Building Improvements	$ -	$ 75,000	$ 100,000	$ 100,000	$ 100,000	$ 475,000
Park Facility Improvements*	$ (1,081)	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 300,000
Regional Park Pam Emmerich Pine Drop Trailhead Project	$ -	$ 430,000				$ 430,000
Parks Building Improvements			$ 60,000			$ 60,000
Pavement Maintenance		$ 30,000	$ 60,000	$ 100,000	$ 100,000	$ 500,000	$ 790,000
Regional Park Bocce & Basketball Courts				$ 50,000	$ 300,000	$ 350,000
Regional Park Parking Management			$ 250,000			$ 250,000
NTRP Multi-Purpose Trail Connection (Design)		$ 30,000				$ 30,000
TVRA East End Improvements (Design)			$ 60,000			$ 60,000
Pinedrop Trail Reconstruction (Design)				$ 150,000		$ 150,000
Secline Property Improvements (Design)					$ 60,000	$ 60,000
Regional Park ADA/Parking Improvements at Field #5					$ 60,000	$ 500,000	$ 560,000
Regional Park - Ramada						$ 120,000	$ 120,000
Total Capital	$ 132,058	$ 3,840,000	$ 1,165,000	$ 610,000	$ 430,000	$ 1,580,000	$ 7,625,000
EBIDA less Contributed Capital		$ 3,082,530	$ 213,685	$ 226,506	$ 240,097	$ 254,503	
Debt Service		$ -	$ -	$ -	$ -	$ -	
Addition(Depletion) of Reserves		$ (757,470)	$ (951,315)	$ (383,494)	$ (189,903)	$ (1,325,497)	

Proposed Capital Budget

FLEET

Description		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget
#78 Air Compressor*	$ 26,000	$ 15,000					$ 15,000
Tire Changer*	$ 570						$ -
Portable Generator Replacement I*	$ (2,006)						$ -
6" Godwin 800 GPM Mobile Pump*	$ 12,469						$ -
Pavement Saw Slurry Vacuum		$ 15,000					$ 15,000
Mechanical Wheelbarrow			$ 25,000				$ 25,000
Snow Removal MultiPurpose Tractor		$ 200,000					$ 200,000
Mid-Size Loader		$ 325,000					$ 325,000
11-Yard Vac-Con				$ 600,000			$ 600,000
Compact Loader			$ 180,000				$ 180,000
Crane Truck				$ 75,000			$ 75,000
5-Yard Vac-Con						$ 600,000	$ 600,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra		$ 75,000					$ 75,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra		$ 75,000					$ 75,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra		$ 75,000					$ 75,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra		$ 75,000					$ 75,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra		$ 75,000					$ 75,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra		$ 75,000					$ 75,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra					$ 75,000		$ 75,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra					$ 75,000		$ 75,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra						$ 75,000	$ 75,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra						$ 75,000	$ 75,000
Total Capital	$ 37,034	$ 1,005,000	$ 205,000	$ 675,000	$ 150,000	$ 750,000	$ 2,785,000
EBIDA less Contributed Capital		$ 644,204	$ 682,856	$ 723,828	$ 767,257	$ 813,293	
Debt Service		$ -	$ -	$ -	$ -	$ -	
Addition(Depletion) of Reserves		$ (360,796)	$ 477,856	$ 48,828	$ 617,257	$ 63,293	

Proposed Capital Budget

BASE

Description			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget
Base Administration Building Improvements		$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
Parks Office Reconfiguration		$ -						$ -
Operations Office Reconfiguration			$ 50,000					$ 50,000
Master Plan: Corporation Yard Layout			$ 200,000					$ 200,000
Administration Building Roof Improvements			$ 25,000	$ 250,000				$ 275,000
Base Facility Detention Pond Fencing			$ 25,000					$ 25,000
Pavement Maintenance Plan			$ 60,000					$ 60,000
Pavement Maintenance - Slurry Seal			$ 30,000					$ 30,000
Base Area Site Improvements				$ 30,000				$ 30,000
Electric Vehicle Charging Station					$ 30,000			$ 30,000
	Total Capital	$ -	$ 415,000	$ 305,000	$ 55,000	$ 25,000	$ 25,000	$ 825,000

GENERAL & ADMINISTRATIVE

Description			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget
Software - OpenGov Transparency*		$ (875)						$ -
Computer Replacement*		$ (10,500)						$ -
Server and Network Equipment Replacement*		$ 25,000	$ 50,000	$ 50,000	$ 15,000	$ 15,000	$ 15,000	$ 145,000
	Total Capital	$ 13,625	$ 50,000	$ 50,000	$ 15,000	$ 15,000	$ 15,000	$ 145,000
EBIDA less Contributed Capital			$ (2,388,186)	$ 690,168	$ 710,873	$ 732,200	$ 754,166	
Debt Service			$ -	$ -	$ -	$ -	$ -	
Addition(Depletion) of Reserves			$ (2,023,186)	$ 945,168	$ 750,873	$ 742,200	$ 764,166	

Proposed Capital Budget

	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget
Total Capital	$ 10,247,183	$ 8,035,000	$ 7,460,000	$ 8,295,000	$ 6,475,000	$ 40,512,183
EBIDA less Contributed Capital	$ 6,074,034	$ 5,206,326	$ 5,498,000	$ 5,806,554	$ 6,132,981	
Debt Service	$ 446,000	$ 446,000	$ 446,000	$ -	$ -	
Addition(Depletion) of Reserves	$ (4,619,149)	$ (3,274,674)	$ (2,408,000)	$ (2,488,446)	$ (342,019)	
BY23 5-year CIP (for comparison purposes only)	$ 5,786,000	$ 3,920,000	$ 3,345,000	$ 4,285,000		$ 27,568,010

* Project carry-over from Prior Year

Balance Sheet Assets as of March 31st

ASSETS	Total
Current Assets	
Cash & Cash Equivalents	$ 10,899,579
Investments	906,861
Due (To)/From Other Fund	-
Accounts Receivable	1,635,713
Inventory	178,755
Deposits and Prepaid Expenses	80,295
Total Current Assets	**$ 13,701,203**
Restricted Assets	
Cash & Cash Equivalents	$ 407,278
Accounts Receivable	214,169
Deposits and Prepaid Expenses	-
Total Restricted Assets	**$ 621,447**
Non-Current Assets	
Property, Plant & Equipment	
Work in Process	$ 6,931,134
Land	7,123,368
Property Rights	15,237
Buildings and Improvements	26,727,811
Vehicles and Equipment	8,107,431
Furniture and Office Equipment	1,886,195
Water System	38,919,099
Sewer System	40,973,190
Subtotal - Property, Plant & Equipment	130,683,466
Accumulated Depreciation	(67,857,186)
Net Property, Plant & Equipment	**$ 62,826,280**
DEFERRED OUTFLOWS OF RESOURCES	**$ 1,187,215**
TOTAL ASSETS & DEFERRED OUTFLOWS	**$ 78,336,145**

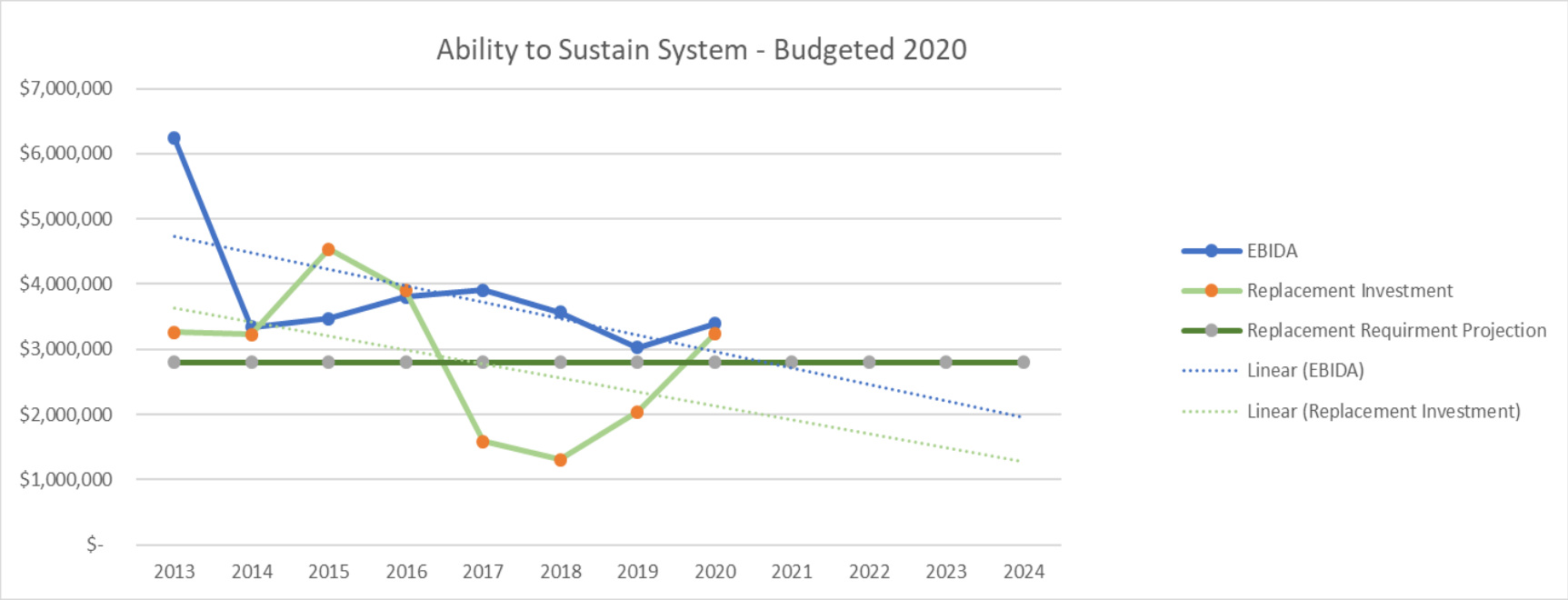
Balance Sheet Liabilities & Net Assets as of March 31st

LIABILITIES	Total
Current Liabilities	
Accounts Payable	$ (92,720)
Deferred Revenue	282,601
Compensated Absences Payable	663,423
Accrued Liabilities	737,039
Current Portion of Long-Term Debt	385,115
	1,975,458
Current Liabilities (Payable from Restricted Assets)	
Deferred Grant Revenue	$ -
Accounts Payable	-
Total Current Liabilities	**$ 1,975,458**
Non-Current Liabilities	
Long-Term Debt, Net of Current Portion	$ 864,878
Net Pension Liability	(1,023,760)
Total Long Term Liabilities	**$ (158,882)**
DEFERRED INFLOWS OF RESOURCES	**$ 1,068,788**
NET POSITION	
Net Investment in Capital Assets (Net of Debt)	$ 61,576,287
Debt Services	445,936
Net Restricted Assets	621,447
Unrestricted	10,603,662
Current Year Income / (Loss)	2,203,449
Balance	**$ 75,450,781**
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	**$ 78,336,145**

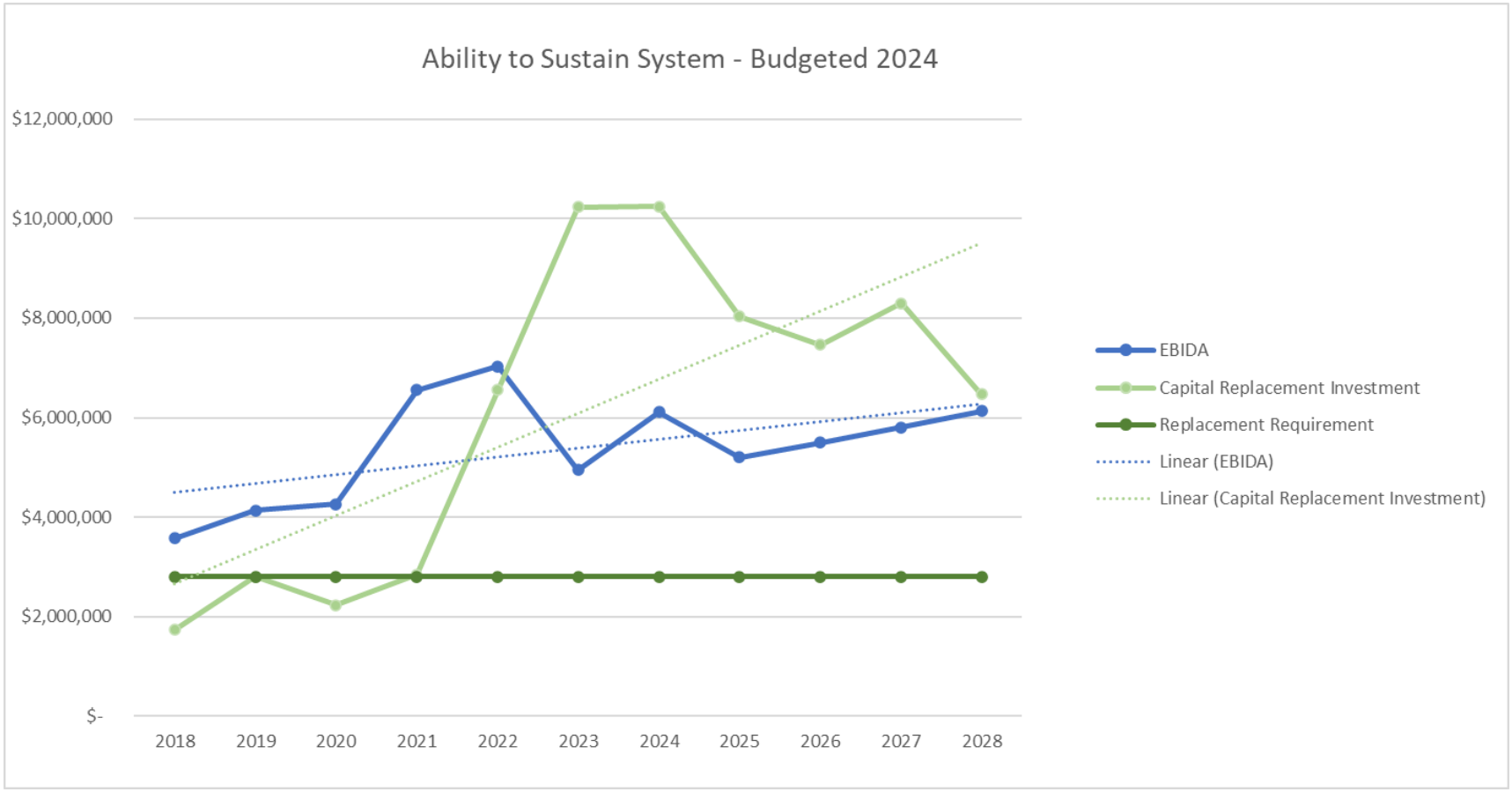
Capital Capacity Analysis as of March 31st

	Total
Unrestricted Reserves	$ 11,725,745
Minimum Reserve Level Policy	(3,057,239)
Available for Investment	**$ 8,668,506**

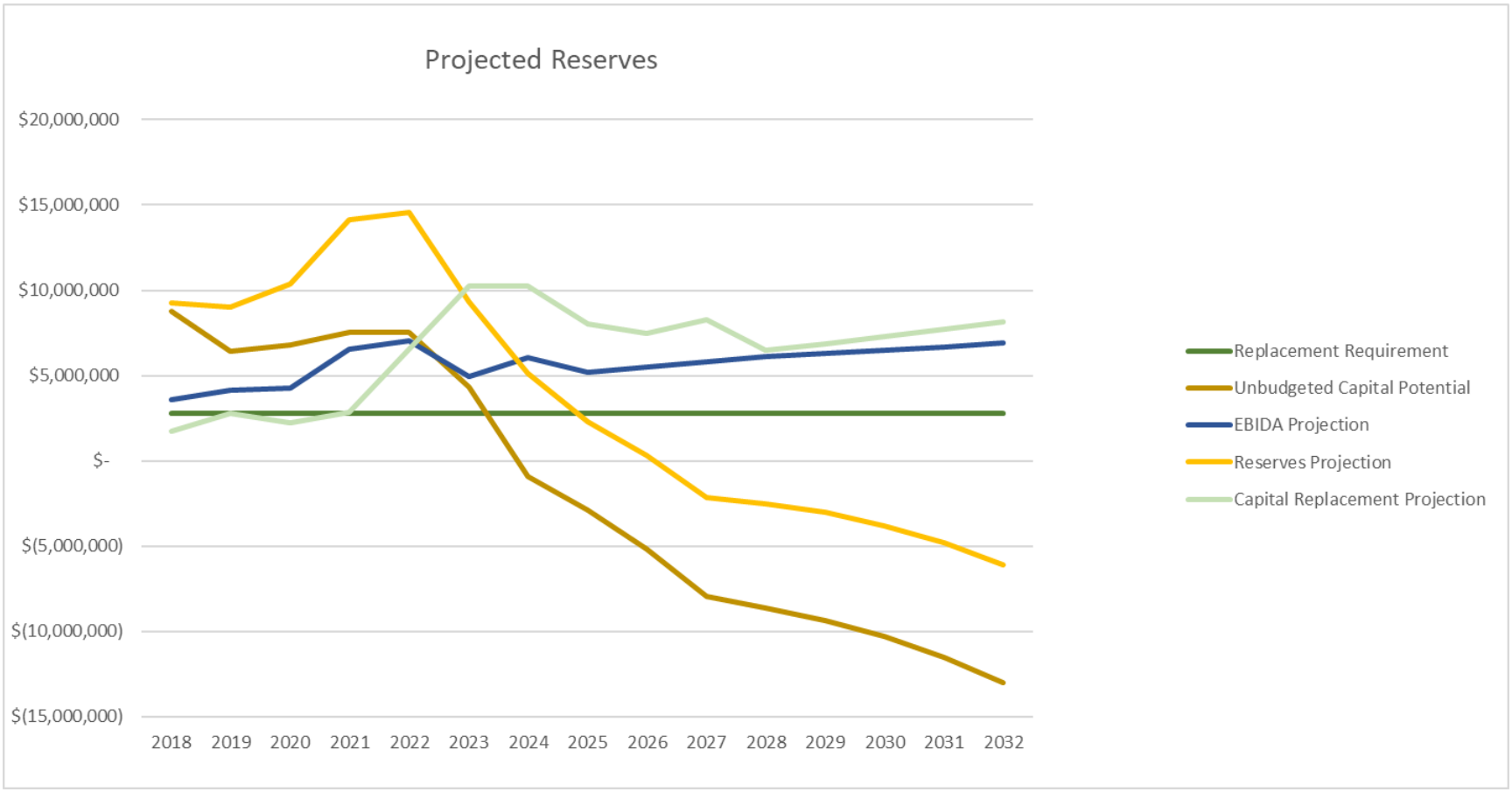
Projected EBIDA 2020



Projected EBIDA 2024



Projected Reserves 2024



Risk Factors & Contingency Plans

- Tax Revenue Decrease – Ensure one year of tax cash to provide time for 218 process
- Recovery of economy driven risk
- RDA – Budget minimal level
- Depreciation Assumptions – Adjusted long term capital plan
- Ongoing Sewer & Water operational risks

Next Steps

Continued Budget Refinement by the Management Team

June 2023

- Budget Approval

North Tahoe
Public Utility District

DRAFT

Fiscal Year
2023/2024
Operating Budget



2023 Actual as of December 31, 2022

Consolidation

Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ 9,166,254	$ 9,351,245	$ 9,822,027	$ 5,176,163	$ 9,835,414	$ 10,651,843	13.9%
Internal Revenue	187,850	181,558	197,271	102,075	189,704	153,288	-15.6%
Total Operating Revenue	$ 9,354,104	$ 9,532,803	$ 10,019,298	$ 5,278,238	$ 10,025,118	$ 10,805,131	13.3%
Salaries and Wages	$ (4,817,720)	$ (4,524,903)	$ (5,424,797)	$ (2,618,019)	$ (5,325,907)	$ (5,742,850)	26.9%
Employee Benefits	(2,483,189)	(2,106,565)	(2,716,192)	(1,146,216)	(2,526,627)	(2,862,588)	35.9%
Outside Services/Contractual	(1,419,209)	(1,088,739)	(1,294,191)	(568,039)	(1,170,731)	(1,490,340)	36.9%
Utilities	(474,835)	(561,241)	(647,473)	(264,697)	(569,442)	(623,792)	11.1%
Other Operating Expenses	(1,475,065)	(1,296,621)	(1,768,741)	(856,228)	(1,610,078)	(1,924,914)	48.5%
Insurance	(241,380)	(251,753)	(289,318)	(138,653)	(289,577)	(384,721)	52.8%
Internal Expense	(187,850)	(181,558)	(197,271)	(102,075)	(189,704)	(153,288)	-15.6%
Debt Service	(69,499)	(69,498)	(60,821)	(27,241)	(55,769)	(38,868)	-44.1%
Depreciation	(3,158,086)	(3,090,068)	(3,317,364)	(1,566,733)	(3,291,283)	(3,748,716)	21.3%
Total Operating Expense	$ (14,326,834)	$ (13,170,946)	$ (15,716,168)	$ (7,287,901)	$ (15,029,119)	$ (16,970,077)	28.8%
Operating Income(Loss)	$ (4,972,730)	$ (3,638,143)	$ (5,696,870)	$ (2,009,663)	$ (5,004,001)	$ (6,164,946)	69.5%
Non-Operations							
Property Tax Revenue	$ 5,590,000	$ 6,261,239	$ 5,865,000	$ 2,932,500	$ 5,865,000	$ 6,300,000	0.6%
Community Facilities District (CFD 94-1)	645,000	736,889	668,300	334,937	669,086	702,900	-4.6%
Grant Revenue	671,414	457,972	736,462	621,039	1,092,257	1,303,797	184.7%
Interest	50,000	(72,385)	24,000	35,749	59,749	45,000	-162.2%
Other Non-Op Revenue	38,000	67,518	71,835	73,811	109,728	439,700	551.2%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	(95,000)	56,739	(98,000)	(56,350)	(105,350)	(340,000)	-699.2%
Income(Loss)	$ 1,926,684	$ 3,869,828	$ 1,570,727	$ 1,932,023	$ 2,686,470	$ 2,286,451	-40.9%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ 1,926,684	$ 3,869,828	$ 1,570,727	$ 1,932,023	$ 2,686,470	$ 2,286,451	-40.9%
Operating Income	$ (4,972,730)	$ (3,638,143)	$ (5,696,870)	$ (2,009,663)	$ (5,004,001)	$ (6,164,946)	
Net Income(Loss)	$ 1,926,684	$ 3,869,828	$ 1,570,727	$ 1,932,023	$ 2,686,470	$ 2,286,451	
Net Margin (Including Property Tax & CFD)	12.4%	23.4%	9.5%	22.6%	16.2%	12.8%	
Earnings Before Interest, Depreciation & Amortization	$ 5,154,269	$ 7,029,394	$ 4,948,912	$ 3,525,998	$ 6,033,522	$ 6,074,034	
Operating Ratio	153%	138%	157%	138%	150%	157%	Median
Operating Ratio - plus Tax & CFD	92%	80%	95%	85%	91%	95%	54%

Budgeted 2024

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative with Base	Total
Operations						
Operating Revenue	$ 4,456,139	$ 4,893,252	$ 1,262,052	$ -	$ 40,399	$ 10,651,843
Internal Revenue	44,151	50,940	58,197	-	-	153,288
Total Operating Revenue	$ 4,500,290	$ 4,944,192	$ 1,320,249	$ -	$ 40,399	$ 10,805,131
Salaries and Wages	$ (1,257,827)	$ (1,120,273)	$ (1,061,868)	$ (109,739)	$ (2,193,142)	$ (5,742,850)
Employee Benefits	(638,113)	(547,923)	(490,341)	(61,736)	(1,124,475)	(2,862,588)
Outside Services/Contractual	(267,360)	(232,679)	(241,042)	(10,920)	(738,339)	(1,490,340)
Utilities	(144,413)	(258,233)	(84,080)	(5,430)	(131,636)	(623,792)
Other Operating Expenses	(424,427)	(505,907)	(233,005)	(241,812)	(519,762)	(1,924,914)
Insurance	(78,624)	(78,624)	(78,624)	(60,789)	(88,059)	(384,721)
Internal Expense	(15,711)	(17,460)	(55,302)	(1,643)	(63,172)	(153,288)
Debt Service	-	(38,868)	-	-	-	(38,868)
Depreciation	(1,413,054)	(1,298,712)	(779,304)	(219,204)	(38,442)	(3,748,716)
Total Operating Expense	$ (4,239,529)	$ (4,098,680)	$ (3,023,567)	$ (711,273)	$ (4,897,027)	$ (16,970,077)
Operating Contribution	$ 260,761	$ 845,512	$ (1,703,318)	$ (711,273)	$ (4,856,628)	$ (6,164,946)
Allocation of Base						
Allocation of Fleet	(309,941)	(291,479)	(109,853)	711,273	-	-
Allocation of General & Administrative						
Operating Income(Loss)	$ (49,180)	$ 554,033	$ (1,813,171)	$ -	$ (4,856,628)	$ (6,164,946)
Non-Operations						
Property Tax Revenue	$ -	$ 1,400,000	$ 1,750,000	$ 425,000	$ 2,725,000	$ 6,300,000
Community Facilities District (CFD 94-1)	-	-	702,900	-	-	702,900
Grant Revenue	-	-	1,303,797	-	-	1,303,797
Interest	-	-	-	-	45,000	45,000
Other Non-Op Revenue	-	80,000	359,700	-	-	439,700
Capital Contribution	-	-	-	-	-	-
Other Non-Op Expenses	-	-	-	-	(340,000)	(340,000)
Income(Loss)	$ (49,180)	$ 2,034,033	$ 2,303,226	$ 425,000	$ (2,426,628)	$ 2,286,451
Additional Funding Sources						
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Transfers	-	-	-	-	-	-
Balance	$ (49,180)	$ 2,034,033	$ 2,303,226	$ 425,000	$ (2,426,628)	$ 2,286,451
Earnings Before Interest, Depreciation & Amortization	$ 1,363,874	$ 3,371,613	$ 3,082,530	$ 644,204	$ (2,388,186)	$ 6,074,034

2023 Actual as of December 31, 2022

Wastewater Enterprise

Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ 3,760,228	$ 3,849,366	$ 4,037,076	$ 2,082,681	$ 4,101,219	$ 4,456,139	15.8%
Internal Revenue	25,680	37,286	40,081	20,426	40,466	44,151	18.4%
Total Operating Revenue	$ 3,785,908	$ 3,886,651	$ 4,077,157	$ 2,103,107	$ 4,141,685	$ 4,500,290	15.8%
Salaries and Wages	$ (1,045,621)	$ (1,045,048)	$ (1,144,816)	$ (552,049)	$ (1,118,490)	$ (1,257,827)	20.4%
Employee Benefits	(519,161)	(465,211)	(562,503)	(273,239)	(552,802)	(638,113)	37.2%
Outside Services/Contractual	(277,050)	(148,894)	(248,763)	(76,427)	(201,740)	(267,360)	79.6%
Utilities	(115,156)	(136,067)	(163,739)	(63,431)	(145,395)	(144,413)	6.1%
Other Operating Expenses	(380,287)	(277,664)	(413,125)	(228,764)	(407,638)	(424,427)	52.9%
Insurance	(48,004)	(47,806)	(55,492)	(25,776)	(54,801)	(78,624)	64.5%
Internal Expense	(24,400)	(26,426)	(30,796)	(14,743)	(31,141)	(15,711)	-40.5%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	(1,355,790)	(1,259,488)	(1,362,342)	(618,376)	(1,311,424)	(1,413,054)	12.2%
Total Operating Expense	$ (3,765,468)	$ (3,406,603)	$ (3,981,576)	$ (1,852,804)	$ (3,823,431)	$ (4,239,529)	24.5%
Operating Contribution	$ 20,440	$ 480,048	$ 95,581	$ 250,302	$ 318,254	$ 260,761	-45.7%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(280,424)	(247,889)	(305,748)	(152,874)	(305,748)	(309,941)	25.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (259,984)	$ 232,159	$ (210,168)	$ 97,428	$ 12,506	$ (49,180)	-121.2%
Non-Operations							
Property Tax Revenue	$ 938,000	$ 938,000	$ 550,000	$ 275,000	$ 550,000	$ -	-100.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	28	-	27,745	27,745	-	-100.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	105,777	-	(4,000)	(4,000)	-	-100.0%
Income(Loss)	$ 678,016	$ 1,275,964	$ 339,832	$ 396,173	$ 586,251	$ (49,180)	-103.9%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ 678,016	$ 1,275,964	$ 339,832	$ 396,173	$ 586,251	$ (49,180)	-103.9%
Earnings Before Interest, Depreciation & Amortization		$ 2,535,452		$ 1,014,549	$ 1,897,675	$ 1,363,874	

2023 Actual as of December 31, 2022

Division	21	Wastewater				
Department	2120	Wastewater Collection				
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Salaries and Wages	$ (337,570)	$ (313,899)	$ (720,752)	$ (348,600)	$ (704,037)	$ (658,640)	109.8%
Employee Benefits	(177,400)	(155,792)	(368,798)	(178,631)	(361,758)	(345,575)	121.8%
Outside Services/Contractual	(120,400)	(40,964)	(112,263)	(47,882)	(100,545)	(109,400)	167.1%
Utilities	(396)	(417)	(510)	(192)	(439)	-	-100.0%
Other Operating Expenses	(94,840)	(72,899)	(56,300)	(27,868)	(53,468)	(66,600)	-8.6%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(15,000)	(15,000)	(15,000)	(7,500)	(15,000)	-	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	$ (745,606)	$ (598,971)	$ (1,273,623)	$ (610,672)	$ (1,235,246)	$ (1,180,214)	97.0%
Operating Contribution	$ (745,606)	$ (598,971)	$ (1,273,623)	$ (610,672)	$ (1,235,246)	$ (1,180,214)	97.0%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (745,606)	$ (598,971)	$ (1,273,623)	$ (610,672)	$ (1,235,246)	$ (1,180,214)	97.0%
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)	$ (745,606)	$ (598,971)	$ (1,273,623)	$ (610,672)	$ (1,235,246)	$ (1,180,214)	97.0%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ (745,606)	$ (598,971)	$ (1,273,623)	$ (610,672)	$ (1,235,246)	$ (1,180,214)	97.0%

	Division	21	Wastewater					
	Department	2120	Wastewater Collection					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
21-2110-4110	Salaries & Wage - Regular Full	$ -	$ 134	$ -	$ -	$ -	$ 645,129	Salaries and Wages
21-2120-4110	Salaries & Wage - Regular Full	337,570	256,078	699,150	262,877	611,113	-	Salaries and Wages
21-2190-4110	Salaries & Wage - Regular Full	-	254	-	-	-	-	Salaries and Wages
21-2120-4115	Salaries and Wages - Temp	-	1,043	21,602	-	7,201	13,511	Salaries and Wages
21-2110-4100	Accrued Payroll Expense	-	(214)	-	-	-	-	Salaries and Wages
21-2120-4100	Accrued Payroll Expense	-	(9,235)	-	8,528	8,528	-	Salaries and Wages
21-2190-4100	Accrued Payroll Expense	-	(381)	-	-	-	-	Salaries and Wages
21-2110-4120	Sick/Personal	-	14	-	-	-	-	Salaries and Wages
21-2120-4120	Sick/Personal	-	19,262	-	14,831	14,831	-	Salaries and Wages
21-2190-4120	Sick/Personal	-	29	-	-	-	-	Salaries and Wages
21-2120-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages
21-2110-4125	Vacation Time	-	17	-	-	-	-	Salaries and Wages
21-2120-4125	Vacation Time	-	20,348	-	29,302	29,302	-	Salaries and Wages
21-2190-4125	Vacation Time	-	17	-	-	-	-	Salaries and Wages
21-2120-4127	Holiday Pay	-	14,446	-	15,819	15,819	-	Salaries and Wages
21-2120-4130	Administrative Leave	-	2,254	-	1,021	1,021	-	Salaries and Wages
21-2110-4135	Compensatory Time	-	(1)	-	-	-	-	Salaries and Wages
21-2120-4135	Compensatory Time	-	6,028	-	6,105	6,105	-	Salaries and Wages
21-2190-4135	Compensatory Time	-	(1)	-	-	-	-	Salaries and Wages
21-2110-4145	Overtime	-	1	-	-	-	-	Salaries and Wages
21-2120-4145	Overtime	-	2,903	-	9,759	9,759	-	Salaries and Wages
21-2190-4145	Overtime	-	1	-	-	-	-	Salaries and Wages
21-2110-4185	Workers' Comp Leave	-	1	-	-	-	-	Salaries and Wages
21-2120-4185	Workers' Comp Leave	-	899	-	351	351	-	Salaries and Wages
21-2190-4185	Workers' Comp Leave	-	1	-	-	-	-	Salaries and Wages
21-2120-4190	Paid Time Off	-	-	-	7	7	-	Salaries and Wages
21-2110-4200	F.I.C.A.	-	13	-	-	-	-	Employee Benefits
21-2120-4200	F.I.C.A.	25,824	24,502	55,138	25,493	52,684	50,386	Employee Benefits
21-2190-4200	F.I.C.A.	-	23	-	-	-	-	Employee Benefits
21-2110-4300	Accrued Benefit Expense	-	(48)	-	-	-	-	Employee Benefits
21-2120-4300	Accrued Benefit Expense	-	(2,061)	-	1,948	1,948	-	Employee Benefits
21-2190-4300	Accrued Benefit Expense	-	(87)	-	-	-	-	Employee Benefits
21-2110-4305	Allocated Benefit	-	293	-	-	-	-	Employee Benefits
21-2120-4305	Allocated Benefit	96,270	81,466	195,361	97,399	194,705	183,987	Employee Benefits
21-2190-4305	Allocated Benefit	-	529	-	-	-	-	Employee Benefits
21-2110-4345	Workers' Comp Insurance	-	11	-	-	-	-	Employee Benefits
21-2120-4345	Workers' Comp Insurance	24,427	23,227	59,397	25,088	54,379	50,252	Employee Benefits
21-2190-4345	Workers' Comp Insurance	-	19	-	-	-	-	Employee Benefits
21-2110-4356	CalPERS	-	14	-	-	-	-	Employee Benefits
21-2120-4356	CalPERS	29,946	26,930	57,090	28,664	57,100	59,703	Employee Benefits
21-2190-4356	CalPERS	-	26	-	-	-	-	Employee Benefits
21-2120-4368	Unemployment Insur. Exp Rating	910	904	1,765	38	917	1,206	Employee Benefits
21-2120-4369	Employment Training Tax	24	31	48	1	25	41	Employee Benefits
21-2120-4465	Contractual Services	120,400	40,964	112,263	47,882	100,545	109,400	Outside Services/Contractual
21-2120-4515	Electricity	396	417	510	192	439	-	Utilities
21-2120-4610	Operating Supplies	88,200	71,634	39,300	22,425	39,825	49,600	Other Operating Expenses
21-2120-4640	Equipment	4,000	-	15,000	5,223	12,723	15,000	Other Operating Expenses
21-2120-4820	Fees & Permits	2,640	1,265	2,000	220	920	2,000	Other Operating Expenses
21-2120-4805	Dumping Fees	15,000	15,000	15,000	7,500	15,000	-	Internal Expense
	Total	$ 745,606	$ 598,971	$ 1,273,623	$ 610,672	$ 1,235,246	$ 1,180,214	

Division	21	Wastewater	2021	2022	2023	2024
Department	2120	Wastewater Collection	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	**Contractual Services**					
	Patch Paving		$ 70,000	$ 65,000	$ 60,000	$ 60,000
	Joint Sewer Facilities with Tahoe City Public Utility District		25,000	25,000	21,263	20,000
	Traffic Control @ roundabouts		8,000	8,000	8,000	8,000
	Grouting		10,500	10,000	10,000	5,000
	Sidewalk Repair		-	10,000	10,000	10,000
	Hazardous Disposal (AC Pipe)		-	2,400	3,000	6,400
	Total Contractual Services		**$ 113,500**	**$ 120,400**	**$ 112,263**	**$ 109,400**
4610	**Operating Supplies**					
	Hardware / Clamps / Vaults		$ 600	$ 1,200	$ 2,400	$ -
	Air-Vacs repair or replacement		-	26,500	-	-
	Force Main Supplies		5,000	-	-	-
	Paint - Wiskers		-	1,500	-	-
	Asphalt		-	-	400	-
	Backfill / Sand / Base Rock / Hydro Patch		21,000	8,000	7,000	12,000
	Cold Mix		2,400	1,500	2,000	2,000
	Traffic Control Supplies		3,000	5,500	5,500	5,500
	Gravity Main Supplies		49,000	44,000	22,000	30,100
	Total Operating Supplies		**$ 81,000**	**$ 88,200**	**$ 39,300**	**$ 49,600**
4640	**Equipment**					
	Hydroflush Nozzles		$ -	$ -	$ 5,000	$ 5,000
	CCTV Camera Parts		-	-	10,000	10,000
	Locating Equipment		8,600	4,000	-	-
	Total Equipment		**$ 8,600**	**$ 4,000**	**$ 15,000**	**$ 15,000**

2023 Actual as of December 31, 2022

Division	21	Wastewater					
Department	2130	Wastewater Pump Stations					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Salaries and Wages	$ (178,529)	$ (185,770)	$ (158,571)	$ (81,201)	$ (160,182)	$ (215,687)	16.1%
Employee Benefits	(93,821)	(93,809)	(82,866)	(41,114)	(82,388)	(113,455)	20.9%
Outside Services/Contractual	(80,700)	(48,725)	(75,800)	(24,162)	(57,462)	(107,760)	121.2%
Utilities	(111,760)	(125,667)	(150,929)	(56,487)	(133,404)	(132,833)	5.7%
Other Operating Expenses	(182,700)	(136,962)	(260,500)	(128,878)	(243,602)	(258,200)	88.5%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(5,400)	(10,243)	(11,796)	(5,743)	(11,641)	(11,711)	14.3%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	$ (652,909)	$ (601,176)	$ (740,462)	$ (337,584)	$ (688,679)	$ (839,646)	39.7%
Operating Contribution	$ (652,909)	$ (601,176)	$ (740,462)	$ (337,584)	$ (688,679)	$ (839,646)	39.7%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (652,909)	$ (601,176)	$ (740,462)	$ (337,584)	$ (688,679)	$ (839,646)	39.7%
Non-Operations							
Property Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	$ (652,909)	$ (601,176)	$ (740,462)	$ (337,584)	$ (688,679)	$ (839,646)	39.7%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ (652,909)	$ (601,176)	$ (740,462)	$ (337,584)	$ (688,679)	$ (839,646)	39.7%

	Division	21	Wastewater					
	Department	2130	Wastewater Pump Stations					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
21-2130-4110	Salaries & Wage - Regular Full	$ 178,529	$ 149,240	$ 158,571	$ 62,428	$ 141,410	$ 215,687	Salaries and Wages
21-2130-4115	Salries and Wages - Temp	-	2,001	-	-	-	-	Salaries and Wages
21-2130-4100	Accrued Payroll Expense	-	(6,603)	-	96	96	-	Salaries and Wages
21-2130-4120	Sick/Personal	-	11,107	-	3,556	3,556	-	Salaries and Wages
21-2130-4123	Bereavement Pay	-	65	-	262	262	-	Salaries and Wages
21-2130-4125	Vacation Time	-	15,750	-	5,205	5,205	-	Salaries and Wages
21-2130-4127	Holiday Pay	-	8,416	-	3,499	3,499	-	Salaries and Wages
21-2130-4130	Administrative Leave	-	220	-	-	-	-	Salaries and Wages
21-2130-4135	Compensatory Time	-	1,580	-	1,640	1,640	-	Salaries and Wages
21-2130-4145	Overtime	-	3,885	-	4,503	4,503	-	Salaries and Wages
21-2130-4185	Workers' Comp Leave	-	108	-	9	9	-	Salaries and Wages
21-2130-4190	Paid Time Off	-	-	-	3	3	-	Salaries and Wages
21-2130-4200	F.I.C.A.	13,657	14,640	12,131	6,168	12,210	16,500	Employee Benefits
21-2130-4300	Accrued Benefit Expense	-	(1,451)	-	33	33	-	Employee Benefits
21-2130-4305	Allocated Benefit	50,914	51,508	44,309	22,687	44,757	61,512	Employee Benefits
21-2130-4345	Workers' Comp Insurance	12,918	13,776	13,068	6,298	12,807	16,350	Employee Benefits
21-2130-4356	CalPERS	15,837	14,920	12,948	5,926	12,376	18,738	Employee Benefits
21-2130-4368	Unemployment Insur. Exp Rating	481	402	400	1	200	342	Employee Benefits
21-2130-4369	Employment Training Tax	13	14	11	0	5	13	Employee Benefits
21-2130-4465	Contractual Services	80,700	48,725	75,800	24,162	57,462	107,760	Outside Services/Contractual
21-2130-4510	Natural Gas	1,400	2,202	4,020	767	3,347	6,700	Utilities
21-2130-4515	Electricity	107,000	121,450	146,909	55,720	130,057	126,133	Utilities
21-2130-4540	Telephone	3,360	2,016	-	-	-	-	Utilities
21-2130-4610	Operating Supplies	146,200	127,080	240,200	118,920	221,144	230,700	Other Operating Expenses
21-2130-4630	Tools	-	590	-	-	-	-	Other Operating Expenses
21-2130-4640	Equipment	31,000	5,003	10,000	1,047	7,047	16,500	Other Operating Expenses
21-2130-4820	Fees & Permits	5,500	4,289	10,300	8,911	15,411	11,000	Other Operating Expenses
21-2130-4520	Water	5,400	10,243	11,796	5,743	11,641	11,711	Internal Expense
	Total	$ 652,909	$ 601,176	$ 740,462	$ 337,584	$ 688,679	$ 839,646	

Division	21	Wastewater	2021	2022	2023	2024
Department	2130	Wastewater Pump Stations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	**Contractual Services**					
	Snow Removal		$ 48,300	$ 50,700	$ 45,000	$ 57,910
	Repair / Service Electrical Motors / Pumps		6,000	5,000	5,000	5,000
	Generator Preventative Maintenance		-	-	-	6,000
	Inspect Fire Extinguishers - Sewer Facilities		300	400	1,500	1,500
	Cleaning - Sewer Stations		-	-	4,000	4,000
	E-MASS and Maintenance		15,000	20,000	20,000	25,000
	Diesel Fuel Filtration National Dollar		6,000	-	-	5,000
	Tank Rental		100	-	-	-
	Crane Inspection		750	-	-	-
	Arch Flash Equipment Inspection		200	400	300	350
	Cathodic Protection (Bi-Annual) Inspection		-	4,200	-	3,000
	Total Contractual Services		**$ 76,650**	**$ 80,700**	**$ 75,800**	**$ 107,760**
4610	**Operating Supplies**					
	Hardware / Electrical / Parts		$ -	$ 26,500	$ 27,700	$ 22,000
	Gaskets / Rebuild Kits / Motor Starters / Packing / Bearings		24,000	19,200	18,500	28,700
	Carbon Pellets		5,500	-	-	-
	Sodium Hypochlorite		96,500	100,500	194,000	180,000
	Total Operating Supplies		**$ 126,000**	**$ 146,200**	**$ 240,200**	**$ 230,700**
4640	**Equipment**					
	Replacement of Damaged / Failed Equipment		$ 12,000	$ 24,000	$ 10,000	$ 8,500
	SCADA - Telemetry & Network Equipment Upgrades		14,000	7,000	-	8,000
	Total Equipment		**$ 26,000**	**$ 31,000**	**$ 10,000**	**$ 16,500**
4820						
	Fees & Permits					
	Placer County ARB For Standby Generators-Stationary		$ 4,000	$ 5,500	$ 3,800	$ 4,500
	Placer County Environmental Health Fee		7,950	-	6,500	6,500
	Total Fees & Permits		**$ 11,950**	**$ 5,500**	**$ 10,300**	**$ 11,000**

2023 Actual as of December 31, 2022

Division	21	Wastewater					
Department	5030	Base					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ 3,760,228	$ 3,849,366	$ 4,037,076	$ 2,082,681	$ 4,101,219	$ 4,456,139	15.8%
Internal Revenue	25,680	37,286	40,081	20,426	40,466	44,151	18.4%
Total Operating Revenue	$ 3,785,908	$ 3,886,651	$ 4,077,157	$ 2,103,107	$ 4,141,685	$ 4,500,290	15.8%
Salaries and Wages	$ (529,522)	$ (545,380)	$ (265,494)	$ (122,248)	$ (254,271)	$ (383,501)	-29.7%
Employee Benefits	(247,940)	(215,610)	(110,839)	(53,494)	(108,656)	(179,083)	-16.9%
Outside Services/Contractual	(75,950)	(59,206)	(60,700)	(4,384)	(43,734)	(50,200)	-15.2%
Utilities	(3,000)	(9,983)	(12,300)	(6,752)	(11,552)	(11,580)	16.0%
Other Operating Expenses	(102,747)	(67,802)	(96,325)	(72,018)	(110,568)	(99,627)	46.9%
Insurance	(48,004)	(47,806)	(55,492)	(25,776)	(54,801)	(78,624)	64.5%
Internal Expense	(4,000)	(1,183)	(4,000)	(1,500)	(4,500)	(4,000)	238.3%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	(1,355,790)	(1,259,488)	(1,362,342)	(618,376)	(1,311,424)	(1,413,054)	12.2%
Total Operating Expense	$ (2,366,953)	$ (2,206,456)	$ (1,967,491)	$ (904,548)	$ (1,899,506)	$ (2,219,669)	0.6%
Operating Contribution	$ 1,418,955	$ 1,680,195	$ 2,109,666	$ 1,198,559	$ 2,242,179	$ 2,280,621	35.7%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(280,424)	(247,889)	(305,748)	(152,874)	(305,748)	(309,941)	25.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ 1,138,531	$ 1,432,306	$ 1,803,917	$ 1,045,684	$ 1,936,431	$ 1,970,680	37.6%
Non-Operations							
Property Tax Revenue	$ 938,000	$ 938,000	$ 550,000	$ 275,000	$ 550,000.00	$ -	-100.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	28	-	27,745	27,745	-	-100.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	105,777	-	(4,000)	(4,000)	-	-100.0%
Income(Loss)	$ 2,076,531	$ 2,476,111	$ 2,353,917	$ 1,344,429	$ 2,510,176	$ 1,970,680	-20.4%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ 2,076,531	$ 2,476,111	$ 2,353,917	$ 1,344,429	$ 2,510,176	$ 1,970,680	-20.4%

	Division	21	Wastewater					
	Department	5030	Base					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
21-5030-3110	Sewer Service	$ (2,412,398)	$ (2,357,864)	$ (2,595,289)	$ (1,307,926)	$ (2,605,571)	$ (2,981,663)	Operating Revenue
23-5030-3120	Sewer System Replacement Fee	(1,233,428)	(1,308,451)	(1,334,487)	(668,658)	(1,335,901)	(1,374,473)	Operating Revenue
23-5030-3130	Fed/State Mandate Fee	(112,583)	(112,903)	(115,381)	(57,778)	(115,469)	(119,154)	Operating Revenue
21-5030-3300	Utility Billing Accrual	-	(18,140)	-	(24,710)	(24,710)	-	Operating Revenue
22-5030-3300	Utility Billing Accrual	-	13,468	-	-	-	-	Operating Revenue
23-5030-3300	Utility Billing Accrual	-	(2,892)	-	(2,737)	(2,737)	-	Operating Revenue
22-5030-3335	Connection Fees	(25,000)	(92,194)	(25,000)	(40,072)	(52,572)	(25,000)	Operating Revenue
21-5030-3365	Sewer Tap Fee	(2,500)	(2,500)	(2,500)	-	(1,250)	-	Operating Revenue
21-5030-3000	Sewer Service	25,680	37,286	40,081	20,426	40,466	44,151	Operating Revenue
21-5030-3340	Inspection Fee	-	(100)	-	-	-	-	Operating Revenue
21-5030-3345	Ord 100 Inspection Fee	-	(5,075)	(4,500)	(1,225)	(3,475)	-	Operating Revenue
21-5030-7000	Internal Sewer Service	(25,680)	(37,286)	(40,081)	(20,426)	(40,466)	(44,151)	Internal Revenue
21-5030-4110	Salaries & Wage - Regular Full	435,863	351,114	181,349	70,538	160,865	335,692	Salaries and Wages
21-5030-4115	Salaries and Wages - Temp	-	858	5,201	-	1,734	-	Salaries and Wages
21-5030-4100	Accrued Payroll Expense	-	65,002	-	(2,680)	(2,680)	-	Salaries and Wages
21-5030-4120	Sick/Personal	-	23,299	-	10,585	10,585	-	Salaries and Wages
21-5030-4123	Bereavement Pay	-	1,840	-	140	140	-	Salaries and Wages
21-5030-4125	Vacation Time	-	28,396	-	8,935	8,935	-	Salaries and Wages
21-5030-4127	Holiday Pay	-	20,397	-	4,014	4,014	-	Salaries and Wages
21-5030-4130	Administrative Leave	-	7,379	-	983	983	-	Salaries and Wages
21-5030-4135	Compensatory Time	-	4,575	-	2,956	2,956	-	Salaries and Wages
21-5030-4140	Standby/Monitoring Pay	39,659	39,550	46,968	23,750	47,918	47,074	Salaries and Wages
21-5030-4145	Overtime	54,000	2,080	31,976	2,960	18,755	735	Salaries and Wages
21-5030-4185	Workers' Comp Leave	-	891	-	51	51	-	Salaries and Wages
21-5030-4190	Paid Time Off	-	-	-	15	15	-	Salaries and Wages
21-5030-4200	F.I.C.A.	40,508	36,165	20,310	7,674	17,774	29,338	Employee Benefits
21-5030-4300	Accrued Benefit Expense	-	(2,401)	-	(727)	(727)	-	Employee Benefits
21-5030-4305	Allocated Benefit	124,302	117,382	50,674	34,156	59,396	95,737	Employee Benefits
21-5030-4345	Workers' Comp Insurance	38,316	26,960	21,879	6,786	17,666	22,154	Employee Benefits
21-5030-4356	CalPERS	43,456	36,512	17,419	5,579	14,244	31,139	Employee Benefits
21-5030-4368	Unemployment Insur. Exp Rating	1,320	958	538	25	293	692	Employee Benefits
21-5030-4369	Employment Training Tax	38	33	18	1	10	22	Employee Benefits
21-5030-4435	Software Licenses/Maintenance	5,150	4,094	-	-	-	-	Outside Services/Contractual
21-5030-4465	Contractual Services	70,800	55,112	60,700	4,384	43,734	50,200	Outside Services/Contractual
21-5030-4540	Telephone	3,000	9,983	12,300	6,752	11,552	11,580	Utilities
21-5030-4610	Operating Supplies	19,000	16,035	12,000	7,795	14,295	12,000	Other Operating Expenses
21-5030-4620	Uniforms	4,500	7,285	4,625	4,199	4,199	5,047	Other Operating Expenses
21-5030-4621	Safety Gear	7,200	4,175	14,000	8,341	14,341	14,000	Other Operating Expenses
21-5030-4630	Tools	7,500	4,090	5,000	2,747	5,247	5,000	Other Operating Expenses
21-5030-4640	Equipment	18,000	6,446	12,600	1,009	2,509	13,000	Other Operating Expenses
21-5030-4710	Repair & Maint. - Buildings	2,000	-	5,000	2,068	2,068	5,000	Other Operating Expenses
21-5030-4816	Shipping	-	99	500	54	304	500	Other Operating Expenses
21-5030-4820	Fees & Permits	5,780	5,303	6,000	1,769	4,169	6,450	Other Operating Expenses
21-5030-4825	Taxes & Licenses	2,730	3,691	2,900	1,187	3,287	2,900	Other Operating Expenses
21-5030-4830	Travel	20,000	2,407	12,100	17	5,617	10,800	Other Operating Expenses
21-5030-4855	Conference, Education, & Training Registration or Fees	11,225	14,719	16,500	27,516	37,216	18,200	Other Operating Expenses
21-5030-4875	Insurance Claims - PL & PD	-	-	-	13,088	13,088	-	Other Operating Expenses
21-5030-4880	Memberships	4,812	3,552	4,600	2,182	4,182	5,300	Other Operating Expenses
21-5030-4870	Insurance	48,004	47,806	55,492	25,776	54,801	78,624	Insurance
21-5030-4836	Rent of Event Center	4,000	1,183	4,000	1,500	4,500	4,000	Internal Expense
21-5030-5600	Depreciation Expense	1,355,790	1,259,488	1,362,342	618,376	1,311,424	1,413,054	Depreciation
21-5030-6020	Fleet Allocation	280,424	247,889	305,748	152,874	305,748	309,941	Allocation of Fleet
21-5030-3911	Reallocation of Property Tax Revenue	(938,000)	(938,000)	(550,000)	(275,000)	(550,000)	-	Property Tax Revenue
21-5030-3945	Miscellaneous Revenue	-	-	-	(27,745)	(27,745)	-	Other Non-Op Revenue
21-5030-3950	Miscellaneous Revenue	-	(28)	-	-	-	-	Other Non-Op Revenue
21-5030-4358	Pension Expense	-	(105,777)	-	-	-	-	Other Non-Op Expenses
21-5030-4852	Miscellaneous Non-Operating	-	-	-	4,000	4,000	-	Other Non-Op Expenses
21-5030-4890	Employee Relations	-	-	500	45	45	1,430	Other Operating Expenses
	Total	$ (2,076,531)	$ (2,476,111)	$ (2,353,917)	$ (1,344,429)	$ (2,510,176)	$ (1,970,680)	

Division	21	Wastewater	2021	2022	2023	2024
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	**Contractual Services**					
	Service for Air Compressor		$ 800	$ 1,600	$ 1,600	$ 1,000
	Patch Pave		-	10,000	-	-
	Cylinder High Pressure Hydro Test		-	-	800	-
	Safety & Hazmat Consultants		19,200	19,200	19,200	19,800
	Cost of Service Study Implementation Support		-	-	30,000	18,000
	Gas Monitor Sensors		-	1,600	1,600	1,600
	Fire Extinguisher Service		300	300	800	900
	USA North		800	750	750	1,000
	Traffic Control Training		900	-	-	-
	Respirator / Pulmonary Fit Test		1,750	2,250	2,250	2,600
	Forklift Training		1,600	1,500	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	2,000
	Handheld Radio Repairs		1,800	2,000	600	1,800
	Total Contractual Services		**$ 30,550**	**$ 70,800**	**$ 60,700**	**$ 50,200**
4640	**Equipment**					
	Rock Drill		$ -	$ -	$ 3,800	$ -
	Hand Held Radios		-	-	-	3,000
	Various Equipment		-	-	3,000	5,500
	Super Hose Bridge Set		-	9,000	-	-
	Jack Hammer		-	-	1,800	-
	Snow Blower		3,300	4,000	4,000	4,500
	Hoses for new sewer pump		5,000	-	-	-
	Air Monitoring Equipment		-	5,000		
	Total Equipment		**$ 8,300**	**$ 18,000**	**$ 12,600**	**$ 13,000**
4820	**Fees & Permits**					
	State Water Resources Control Board #6SS011110		$ 2,700	$ 3,100	$ 3,600	$ 3,600
	TRPA MOU Monitoring Fees		1,500	2,200	2,200	2,200
	State of CA Lead Poisoning		-	-	-	200
	US Forest Service Fee		250	280	-	250
	Fuel Dispensing Fee		200	200	200	200
	Total Fees & Permits		**$ 4,650**	**$ 5,780**	**$ 6,000**	**$ 6,450**
4825	**Taxes & Licenses**					
	California Water Environment Association (CWEA) Test Fees		$ 1,080	$ 1,260	$ 1,500	$ 1,500
	California Water Environment Association Certification Renewal		1,260	1,470	1,400	1,400
	Total Taxes & Licenses		**$ 2,340**	**$ 2,730**	**$ 2,900**	**$ 2,900**
4830	**Travel**					
	California Water Environment Association Awards Dinner		$ 1,300	$ 1,500	$ 1,800	$ -
	Travel for Highly Specialized, individual or specific skill set training		15,000	12,000	3,000	8,500
	Travel for Lucity Annual Conference		5,000	5,000	5,000	-
	California Water Environment Association Conference		4,000	1,500	2,300	2,300
	Total Travel		**$ 25,300**	**$ 20,000**	**$ 12,100**	**$ 10,800**
4855	**Conference, Education, & Training Registration or Fees**					
	Highly specialized, individual or specific skill set training		$ 8,300	$ 3,000	$ 4,000	$ 9,000
	California Water Environment Association Awards Dinner		-	-	-	1,500
	California Water Environment Association Safety Training Day Fee		975	1,125	2,000	2,000
	CCTV Training (New PACP/LACP/MACP Modules to NASSCO Standards)		750	800	2,700	2,700
	Lucity Annual Conference and Training		3,000	4,500	4,800	-
	California Water Environment Association Conference		1,500	1,800	3,000	3,000
	Total Conference, Education, & Training Registration or Fees		**$ 14,525**	**$ 11,225**	**$ 16,500**	**$ 18,200**
4880	**Memberships**					
	California Water Environment Association Membership		$ 4,164	$ 4,312	$ 4,000	$ 4,700
	National Association of Sewer Service Companies Membership		1,000	500	600	600
	Total Memberships		**$ 5,164**	**$ 4,812**	**$ 4,600**	**$ 5,300**

2023 Actual as of December 31, 2022

Water Enterprise

Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ 4,459,041	$ 4,396,729	$ 4,662,163	$ 2,292,428	$ 4,568,141	$ 4,893,252	11.3%
Internal Revenue	89,970	62,508	75,923	34,324	69,845	50,940	-18.5%
Total Operating Revenue	$ 4,549,011	$ 4,459,237	$ 4,738,086	$ 2,326,752	$ 4,637,985	$ 4,944,192	10.9%
Salaries and Wages	$ (1,136,072)	$ (991,821)	$ (1,063,833)	$ (518,481)	$ (1,070,959)	$ (1,120,273)	13.0%
Employee Benefits	(566,695)	(510,491)	(524,333)	(254,330)	(527,874)	(547,923)	7.3%
Outside Services/Contractual	(206,260)	(183,125)	(189,165)	(72,536)	(156,356)	(232,679)	27.1%
Utilities	(189,324)	(228,301)	(259,611)	(118,751)	(236,267)	(258,233)	13.1%
Other Operating Expenses	(399,580)	(351,805)	(425,195)	(211,465)	(403,331)	(505,907)	43.8%
Insurance	(48,004)	(47,806)	(55,492)	(25,776)	(54,801)	(78,624)	64.5%
Internal Expense	(30,880)	(28,592)	(32,037)	(14,252)	(31,271)	(17,460)	-38.9%
Debt Service	(69,499)	(69,498)	(60,821)	(27,241)	(55,769)	(38,868)	-44.1%
Depreciation	(1,069,745)	(1,096,683)	(1,186,158)	(562,216)	(1,194,208)	(1,298,712)	18.4%
Total Operating Expense	$ (3,716,058)	$ (3,508,123)	$ (3,796,645)	$ (1,805,049)	$ (3,730,836)	$ (4,098,680)	16.8%
Operating Contribution	$ 832,952	$ 951,114	$ 941,441	$ 521,703	$ 907,149	$ 845,512	-11.1%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(262,805)	(228,089)	(287,406)	(143,703)	(287,406)	(291,479)	27.8%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ 570,147	$ 723,025	$ 654,035	$ 378,000	$ 619,743	$ 554,033	-23.4%
Non-Operations							
Property Tax Revenue	$ -	$ -	$ 4,150,000	$ 2,075,000	$ 4,150,000	$ 1,400,000	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	100,000	607,551	657,551	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	38,000	61,722	71,835	41,485	77,403	80,000	29.6%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	115,937	-	-	-	-	-100.0%
Income(Loss)	$ 608,147	$ 900,684	$ 4,975,870	$ 3,102,036	$ 5,504,696	$ 2,034,033	125.8%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ 608,147	$ 900,684	$ 4,975,870	$ 3,102,036	$ 5,504,696	$ 2,034,033	125.8%
Earnings Before Interest, Depreciation & Amortization		$ 2,066,865		$ 3,691,493	$ 6,754,673	$ 3,371,613	

2023 Actual as of December 31, 2022

Division	31	Water					
Department	3105	National Ave Water Treatment Plant					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Salaries and Wages	$ (115,320)	$ (122,842)	$ (184,059)	$ (105,143)	$ (196,820)	$ (130,917)	6.6%
Employee Benefits	(60,603)	(62,961)	(96,186)	(54,135)	(102,044)	(70,500)	12.0%
Outside Services/Contractual	(36,640)	(16,018)	(26,365)	(11,295)	(22,065)	(38,280)	139.0%
Utilities	(6,200)	(6,120)	(6,200)	(3,060)	(6,160)	(7,960)	30.1%
Other Operating Expenses	(66,460)	(50,308)	(90,000)	(21,777)	(64,523)	(96,810)	92.4%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(11,880)	(11,580)	(13,037)	(6,252)	(12,771)	(13,460)	16.2%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	$ (297,103)	$ (269,828)	$ (415,847)	$ (201,662)	$ (404,382)	$ (357,928)	32.7%
Operating Contribution	$ (297,103)	$ (269,828)	$ (415,847)	$ (201,662)	$ (404,382)	$ (357,928)	32.7%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (297,103)	$ (269,828)	$ (415,847)	$ (201,662)	$ (404,382)	$ (357,928)	32.7%
Non-Operations							
Property Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	$ (297,103)	$ (269,828)	$ (415,847)	$ (201,662)	$ (404,382)	$ (357,928)	32.7%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ (297,103)	$ (269,828)	$ (415,847)	$ (201,662)	$ (404,382)	$ (357,928)	32.7%

	Division	31	Water					
	Department	3105	National Ave Water Treatment Plant					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
31-3105-4110	Salaries & Wage - Regular Full	$ 115,320	$ 100,922	$ 184,059	$ 78,604	$ 170,281	$ 130,917	Salaries and Wages
31-3105-4115	Salaries & Wage - Temp	-	479	-	-	-	-	Salaries and Wages
31-3105-4100	Accrued Payroll Expense	-	(5,703)	-	1,773	1,773	-	Salaries and Wages
31-3105-4120	Sick/Personal	-	6,888	-	5,482	5,482	-	Salaries and Wages
31-3105-4125	Vacation Time	-	10,819	-	6,033	6,033	-	Salaries and Wages
31-3105-4127	Holiday Pay	-	5,540	-	4,479	4,479	-	Salaries and Wages
31-3105-4130	Administrative Leave	-	5	-	-	-	-	Salaries and Wages
31-3105-4135	Compensatory Time	-	1,990	-	3,057	3,057	-	Salaries and Wages
31-3105-4145	Overtime	-	1,902	-	5,715	5,715	-	Salaries and Wages
31-3105-4200	F.I.C.A.	8,822	9,749	14,081	7,934	14,948	10,015	Employee Benefits
31-3105-4300	Accrued Benefit Expense	-	(1,217)	-	434	434	-	Employee Benefits
31-3105-4305	Allocated Benefit	32,888	34,918	51,431	29,708	55,325	37,337	Employee Benefits
31-3105-4345	Workers' Comp Insurance	8,345	9,208	15,168	8,117	15,672	9,924	Employee Benefits
31-3105-4356	CalPERS	10,230	10,072	15,030	7,941	15,427	13,010	Employee Benefits
31-3105-4368	Unemployment Insur. Exp Rating	311	224	465	-	231	206	Employee Benefits
31-3105-4369	Employment Training Tax	8	8	12	-	6	8	Employee Benefits
31-3105-4465	Contractual Services	36,640	16,018	26,365	11,295	22,065	38,280	Outside Services/Contractual
31-3105-4530	T.T.S.A.	6,200	6,120	6,200	3,060	6,160	7,960	Utilities
31-3105-4610	Operating Supplies	36,600	41,970	65,900	16,095	53,291	67,500	Other Operating Expenses
31-3105-4640	Equipment	18,500	2,743	13,000	2,356	4,856	13,000	Other Operating Expenses
31-3105-4740	Repair & Maint. - Other	5,000	-	5,000	-	-	5,000	Other Operating Expenses
31-3105-4816	Shipping	6,360	5,595	6,100	3,326	6,376	11,310	Other Operating Expenses
31-3105-4520	Water	1,080	1,084	1,440	498	1,218	1,016	Internal Expense
31-3105-4525	Sewer	10,800	10,496	11,597	5,754	11,553	12,444	Internal Expense
	Total	$ 297,103	$ 269,828	$ 415,847	$ 201,662	$ 404,382	$ 357,928	

Division	31	Water	2021	2022	2023	2024
Department	3105	National Ave Water Treatment Plant	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	**Contractual Services**					
	UVAS Calibration and Service		$ 4,200	$ 16,500	$ 6,400	$ 6,300
	E-MASS and Maintenance		6,500	6,000	10,000	10,000
	Crane Inspection		325	300	300	1,200
	Fire Extinguisher Inspections - Water Facilities		60	100	200	300
	Monthly Giardia / Crypo Samples		4,080	5,400	5,625	6,000
	Raw Water Samples		5,940	3,840	3,840	6,480
	National Avenue WTP Intake Inspection / Cleaning		3,000	4,000	-	8,000
	Total Contractual Services		**$ 24,105**	**$ 36,140**	**$ 26,365**	**$ 38,280**
4610	**Operating Supplies**					
	Sodium Hypochlorite		$ 7,200	$ 7,200	$ 22,000	$ 21,000
	Fittings / Connectors / Small Parts		-	2,400	4,900	5,500
	Plant Parts / Lamps / Filters		18,000	18,000	30,000	32,000
	Parts / NTU Standards / Chlorine Test Kit / Reagents		6,800	9,000	9,000	9,000
	Total Operating Supplies		**$ 32,000**	**$ 36,600**	**$ 65,900**	**$ 67,500**
4640	**Equipment**					
	Pumps/Motors		$ -	$ 6,500	$ 8,000	$ 8,000
	PH & Turbidity Sensors		6,000	6,000	5,000	5,000
	Electrical Components		7,500	6,000	-	-
	Total Equipment		**$ 13,500**	**$ 18,500**	**$ 13,000**	**$ 13,000**
4816	**Shipping**					
	Raw Water Sample Shipping		$ 3,720	$ 4,740	$ 4,800	$ 5,640
	Cooler Return (empty)		240	-	-	-
	Sensor Shipping		-	300	-	-
	Raw Water Sample To Lab		1,920	1,320	1,300	5,670
	Total Shipping		**$ 5,880**	**$ 6,360**	**$ 6,100**	**$ 11,310**

2023 Actual as of December 31, 2022

Division	31	Water					
Department	3120	Water Distribution					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Salaries and Wages	$ (411,152)	$ (379,875)	$ (640,036)	$ (301,174)	$ (642,013)	$ (622,950)	64.0%
Employee Benefits	(216,069)	(184,946)	(330,108)	(152,319)	(328,980)	(324,252)	75.3%
Outside Services/Contractual	(57,300)	(66,662)	(39,100)	(33,497)	(44,697)	(55,550)	-16.7%
Utilities	-	-	-	-	-	-	0.0%
Other Operating Expenses	(173,310)	(207,321)	(198,400)	(110,229)	(199,979)	(234,950)	13.3%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(15,000)	(15,000)	(15,000)	(7,500)	(15,000)	-	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	$ (872,831)	$ (853,804)	$ (1,222,644)	$ (604,719)	$ (1,230,669)	$ (1,237,703)	45.0%
Operating Contribution	$ (872,831)	$ (853,804)	$ (1,222,644)	$ (604,719)	$ (1,230,669)	$ (1,237,703)	45.0%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (872,831)	$ (853,804)	$ (1,222,644)	$ (604,719)	$ (1,230,669)	$ (1,237,703)	45.0%
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)	$ (872,831)	$ (853,804)	$ (1,222,644)	$ (604,719)	$ (1,230,669)	$ (1,237,703)	45.0%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ (872,831)	$ (853,804)	$ (1,222,644)	$ (604,719)	$ (1,230,669)	$ (1,237,703)	45.0%

	Division	31	Water					
	Department	3120	Water Distribution					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
31-3120-4110	Salaries & Wage - Regular Full	$ 411,152	$ 293,413	$ 628,035	$ 215,834	$ 552,671	$ 612,161	Salaries and Wages
31-3120-4115	Salaries and Wages - Temp	-	1,697	12,001	-	4,001	10,789	Salaries and Wages
31-3120-4100	Accrued Payroll Expense	-	(11,859)	-	5,562	5,562	-	Salaries and Wages
31-3120-4120	Sick/Personal	-	28,843	-	21,233	21,233	-	Salaries and Wages
31-3120-4123	Bereavement Pay	-	338	-	1,290	1,290	-	Salaries and Wages
31-3120-4125	Vacation Time	-	33,435	-	26,075	26,075	-	Salaries and Wages
31-3120-4127	Holiday Pay	-	18,841	-	14,636	14,636	-	Salaries and Wages
31-3120-4130	Administrative Leave	-	2,318	-	1,021	1,021	-	Salaries and Wages
31-3120-4135	Compensatory Time	-	7,998	-	5,205	5,205	-	Salaries and Wages
31-3120-4145	Overtime	-	4,306	-	9,906	9,906	-	Salaries and Wages
31-3120-4185	Workers' Comp Leave	-	546	-	247	247	-	Salaries and Wages
31-3120-4190	Paid Time Off	-	-	-	167	167	-	Salaries and Wages
31-3120-4200	F.I.C.A.	31,453	29,762	48,963	22,064	48,138	47,656	Employee Benefits
31-3120-4300	Accrued Benefit Expense	-	(2,639)	-	1,266	1,266	-	Employee Benefits
31-3120-4305	Allocated Benefit	117,255	97,458	175,489	83,817	177,939	174,585	Employee Benefits
31-3120-4345	Workers' Comp Insurance	29,751	28,092	52,745	21,512	49,601	47,481	Employee Benefits
31-3120-4356	CalPERS	36,473	31,202	51,283	23,629	51,134	53,355	Employee Benefits
31-3120-4368	Unemployment Insur. Exp Rating	1,108	1,035	1,585	29	879	1,137	Employee Benefits
31-3120-4369	Employment Training Tax	29	35	43	1	24	39	Employee Benefits
31-3120-4435	Software Licenses/Maintenance	5,200	7,472	-	-	-	-	Outside Services/Contractual
31-3120-4465	Contractual Services	52,100	59,190	39,100	33,497	44,697	55,550	Outside Services/Contractual
31-3120-4610	Operating Supplies	168,600	205,771	195,100	108,976	197,376	231,600	Other Operating Expenses
31-3120-4640	Equipment	-	-	-	363	363	-	Other Operating Expenses
31-3120-4816	Shipping	1,320	1,275	1,300	835	1,485	1,350	Other Operating Expenses
31-3120-4820	Fees & Permits	3,390	275	2,000	55	755	2,000	Other Operating Expenses
31-3120-4805	Dumping Fees	15,000	15,000	15,000	7,500	15,000	-	Internal Expense
	Total	$ 872,831	$ 853,804	$ 1,222,644	$ 604,719	$ 1,230,669	$ 1,237,703	

Division	31	Water	2021	2022	2023	2024	
Department	3120	Water Distribution	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4465	**Contractual Services**						
	Meter Calibration		$ -	$ 6,700	$ 5,500	$ 5,500	
	Monthly Water Sampling		5,400	8,400	6,000	8,450	
	Hot Tap Valves		7,500	6,000	12,600	6,000	
	Monthly Cellular Meter Service		-	-	-	2,600	
	Patch Paving		30,000	23,000	15,000	15,000	
	Water Tank Cleaning and Inspection		6,500	8,000	-	18,000	
	Total Contractual Services		**$ 49,400**	**$ 52,100**	**$ 39,100**	**$ 55,550**	
4610	**Operating Supplies**						
	Water Meter Repair / Taps / Saddles / Stops		$ -	$ 2,500	$ 10,000	$ 131,500	
	Marking Paint, Whiskers, Nails, etc.		-	1,500	2,000	-	Combine
	Fittings / Connectors / Small Parts		-	1,200	1,200	-	Combine
	Chlorine Test Kits / Reagents		1,200	1,200	1,200	1,500	
	Backfill / Sand / Base Rock / Hydro Patch		-	8,000	7,000	9,900	
	Cold Mix		-	1,500	2,000	-	Combine with sand
	Pipe / Meter Boxes / Lids / Tubing		67,000	62,400	68,000	-	Combine
	Asphalt		-	-	400	-	
	Hydrants/Valves		-	-	15,000	-	Combine
	Traffic Control Supplies		4,400	5,500	5,500	5,500	
	Water Meter & ERT Replacements		20,000	14,000	-	-	
	Leak Sensors		-	7,500	9,600	-	
	Water Meters		20,000	40,500	50,000	60,000	Combine with meters
	TCPUD Water Purchases		22,800	22,800	23,200	23,200	
	Total Operating Supplies		**$ 135,400**	**$ 168,600**	**$ 195,100**	**$ 231,600**	

2023 Actual as of December 31, 2022

Division	31	Water					
Department	3130	Water Pump Stations					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Salaries and Wages	$ (97,555)	$ (103,759)	$ (94,787)	$ (52,605)	$ (99,817)	$ (106,373)	2.5%
Employee Benefits	(51,267)	(51,307)	(49,534)	(26,628)	(51,300)	(55,843)	8.8%
Outside Services/Contractual	(19,250)	(8,804)	(32,800)	(3,566)	(10,866)	(46,549)	428.7%
Utilities	(180,124)	(216,722)	(246,211)	(112,740)	(223,556)	(243,793)	12.5%
Other Operating Expenses	(28,400)	(16,679)	(44,000)	(13,192)	(32,742)	(46,000)	175.8%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	$ (376,596)	$ (397,271)	$ (467,333)	$ (208,730)	$ (418,281)	$ (498,558)	25.5%
Operating Contribution	$ (376,596)	$ (397,271)	$ (467,333)	$ (208,730)	$ (418,281)	$ (498,558)	25.5%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (376,596)	$ (397,271)	$ (467,333)	$ (208,730)	$ (418,281)	$ (498,558)	25.5%
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)	$ (376,596)	$ (397,271)	$ (467,333)	$ (208,730)	$ (418,281)	$ (498,558)	25.5%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ (376,596)	$ (397,271)	$ (467,333)	$ (208,730)	$ (418,281)	$ (498,558)	25.5%

	Division	31	Water					
	Department	3130	Water Pump Stations					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
31-3130-4110	Salaries & Wage - Regular Full	$ 97,555	$ 83,444	$ 94,787	$ 38,693	$ 85,905	$ 106,373	Salaries and Wages
31-3130-4100	Accrued Payroll Expense	-	(3,707)	-	241	241	-	Salaries and Wages
31-3130-4115	Salaries and Wages - Temp	-	958	-	-	-	-	Salaries and Wages
31-3130-4120	Sick/Personal	-	6,216	-	2,861	2,861	-	Salaries and Wages
31-3130-4123	Bereavement Pay	-	92	-	106	106	-	Salaries and Wages
31-3130-4125	Vacation Time	-	8,493	-	3,022	3,022	-	Salaries and Wages
31-3130-4127	Holiday Pay	-	4,649	-	2,167	2,167	-	Salaries and Wages
31-3130-4130	Administrative Leave	-	159	-	-	-	-	Salaries and Wages
31-3130-4135	Compensatory Time	-	1,171	-	1,050	1,050	-	Salaries and Wages
31-3130-4145	Overtime	-	2,246	-	4,466	4,466	-	Salaries and Wages
31-3130-4185	Workers' Comp Leave	-	37	-	-	-	-	Salaries and Wages
31-3130-4200	F.I.C.A.	7,463	8,172	7,251	3,979	7,591	8,138	Employee Benefits
31-3130-4300	Accrued Benefit Expense	-	(787)	-	70	70	-	Employee Benefits
31-3130-4305	Allocated Benefit	27,821	27,873	26,486	14,698	27,890	30,337	Employee Benefits
31-3130-4345	Workers' Comp Insurance	7,059	7,688	7,811	4,050	7,940	8,063	Employee Benefits
31-3130-4356	CalPERS	8,654	8,135	7,740	3,831	7,686	9,139	Employee Benefits
31-3130-4368	Unemployment Insur. Exp Rating	263	218	239	-	119	160	Employee Benefits
31-3130-4369	Employment Training Tax	7	7	6	-	3	7	Employee Benefits
31-3130-4465	Contractual Services	19,250	8,804	32,800	3,566	10,866	46,549	Outside Services/Contractual
31-3130-4510	Natural Gas	1,380	2,617	1,425	713	1,613	3,100	Utilities
31-3130-4515	Electricity	178,000	213,702	244,786	112,027	221,944	240,693	Utilities
31-3130-4540	Telephone	744	403	-	-	-	-	Utilities
31-3130-4610	Operating Supplies	15,900	13,074	28,300	11,527	22,877	29,400	Other Operating Expenses
31-3130-4640	Equipment	12,000	3,159	14,000	-	7,000	14,000	Other Operating Expenses
31-3130-4820	Fees & Permits	500	446	1,700	1,665	2,865	2,600	Other Operating Expenses
	Total	$ 376,596	$ 397,271	$ 467,333	$ 208,730	$ 418,281	$ 498,558	

Division	31	Water	2021	2022	2023	2024
Department	3130	Water Pump Stations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	**Contractual Services**					
	Snow Removal		$ 4,200	$ 3,825	$ 5,000	$ 7,650
	Fire Extinguisher Inspections - Water Facilities		250	475	1,500	1,500
	E-MASS and Maintenance		3,500	3,500	20,000	25,000
	Pump Repair		6,000	6,000	6,000	6,000
	Generator Preventative Maintenance		-	-	-	6,000
	Diesel Fuel Filtration Park Well		3,000	-	-	-
	UVAS Calibration Service		-	4,400	-	-
	Arc Flash Glove Inspection		-	400	300	399
	Crane Inspections		275	650	-	-
	Total Contractual Services		**$ 17,225**	**$ 19,250**	**$ 32,800**	**$ 46,549**
4610	**Operating Supplies**					
	Hardware / Electrical / Batteries		$ 5,600	$ 2,500	$ 11,200	$ 22,400
	Sampling Reagents		-	-	7,000	7,000
	Electrical Supplies		4,000	9,600	6,400	-
	Batteries		-	3,800	3,700	-
	Total Equipment		**$ 9,600**	**$ 15,900**	**$ 28,300**	**$ 29,400**
4640	**Equipment**					
	Park Tank to Park Well Communication			$ 6,000	$ -	$ -
	R & R Damaged / Failed Equipment			6,000	14,000	14,000
	Total Total			**$ 12,000**	**$ 14,000**	**$ 14,000**

2023 Actual as of December 31, 2022

Division	31	Water					
Department	5030	Base					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ 4,459,041	$ 4,396,729	$ 4,662,163	$ 2,292,428	$ 4,568,141	$ 4,893,252	11.3%
Internal Revenue	89,970	62,508	75,923	34,324	69,845	50,940	-18.5%
Total Operating Revenue	$ 4,549,011	$ 4,459,237	$ 4,738,086	$ 2,326,752	$ 4,637,985	$ 4,944,192	10.9%
Salaries and Wages	$ (512,046)	$ (385,345)	$ (144,950)	$ (59,559)	$ (132,309)	$ (260,033)	-32.5%
Employee Benefits	(238,756)	(211,277)	(48,504)	(21,249)	(45,550)	(97,328)	-53.9%
Outside Services/Contractual	(93,070)	(91,642)	(90,900)	(24,178)	(78,728)	(92,300)	0.7%
Utilities	(3,000)	(5,459)	(7,200)	(2,951)	(6,551)	(6,480)	18.7%
Other Operating Expenses	(131,410)	(77,497)	(92,795)	(66,268)	(106,088)	(128,147)	65.4%
Insurance	(48,004)	(47,806)	(55,492)	(25,776)	(54,801)	(78,624)	64.5%
Internal Expense	(4,000)	(2,013)	(4,000)	(500)	(3,500)	(4,000)	98.7%
Debt Service	(69,499)	(69,498)	(60,821)	(27,241)	(55,769)	(38,868)	-44.1%
Depreciation	(1,069,745)	(1,096,683)	(1,186,158)	(562,216)	(1,194,208)	(1,298,712)	18.4%
Total Operating Expense	$ (2,169,529)	$ (1,987,220)	$ (1,690,820)	$ (789,938)	$ (1,677,504)	$ (2,004,492)	0.9%
Operating Contribution	$ 2,379,482	$ 2,472,017	$ 3,047,265	$ 1,536,814	$ 2,960,482	$ 2,939,701	18.9%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(262,805)	(228,089)	(287,406)	(143,703)	(287,406)	(291,479)	27.8%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ 2,116,677	$ 2,243,928	$ 2,759,859	$ 1,393,111	$ 2,673,076	$ 2,648,222	18.0%
Non-Operations							
Property Tax Revenue	$ -	$ -	$ 4,150,000.00	$ 2,074,999.98	$ 4,150,000.00	$ 1,400,000.00	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	100,000	607,551	657,551	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	38,000	61,722	71,835	41,485	77,403	80,000	29.6%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	115,937	-	-	-	-	-100.0%
Income(Loss)	$ 2,154,677	$ 2,421,587	$ 7,081,694	$ 4,117,147	$ 7,558,029	$ 4,128,222	70.5%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ 2,154,677	$ 2,421,587	$ 7,081,694	$ 4,117,147	$ 7,558,029	$ 4,128,222	70.5%

	Division	31	Water					
	Department	5030	Base					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
33-5030-3120	Water System Replacement Fee	$ (1,473,109)	$ (1,490,746)	$ (1,550,659)	$ (760,306)	$ (1,535,635)	$ (1,620,361)	Operating Revenue
33-5030-3130	Fed/State Mandate Fee	(71,072)	(71,058)	(74,653)	(36,620)	(73,946)	(79,536)	Operating Revenue
31-3110-3000	Water Sales	-	62,508	-	34,324	34,324	-	Operating Revenue
31-5030-3000	Water Sales	89,970	-	75,923	-	35,521	50,940	Operating Revenue
31-3110-3200	Water Sales	-	(581)	-	-	-	-	Operating Revenue
31-5030-3200	Water Sales	(1,977,795)	(54,039)	(58,116)	(27,225)	(56,283)	(57,974)	Operating Revenue
31-3110-3205	Metered Water	-	5,079	-	-	-	-	Operating Revenue
31-5030-3205	Metered Water	(982,535)	(61,732)	(124,476)	(56,108)	(112,122)	(119,383)	Operating Revenue
31-5030-3210	Single Family Water Sales	-	(1,301,301)	(1,177,102)	(664,758)	(1,253,309)	(1,430,763)	Operating Revenue
31-5030-3215	Single Fam Meter Water	-	(428,943)	(628,323)	(288,508)	(571,253)	(513,405)	Operating Revenue
31-5030-3220	Multi Res Water Sales	-	(318,747)	(332,778)	(161,485)	(327,874)	(343,879)	Operating Revenue
31-5030-3225	Multi Res Metered	-	(135,219)	(164,925)	(76,385)	(150,602)	(162,529)	Operating Revenue
31-5030-3230	Mixed Use Water Sales	-	(312,365)	(329,581)	(157,637)	(322,428)	(335,685)	Operating Revenue
31-5030-3235	Mixed Use Metered	-	(164,520)	(238,473)	(105,594)	(212,906)	(224,676)	Operating Revenue
31-5030-3300	Utility Billing Accrual	-	104,978	-	(3,934)	(3,934)	-	Operating Revenue
32-5030-3300	Utility Billing Accrual	-	14,840	-	-	-	-	Operating Revenue
33-5030-3300	Utility Billing Accrual	-	(3,851)	-	(3,192)	(3,192)	-	Operating Revenue
31-5030-3301	Consumption Revenue Accrual	-	(80,192)	-	47,217	47,217	-	Operating Revenue
31-3100-3325	Turn On / Turn Off Charge	-	(6,080)	-	(3,930)	(3,930)	-	Operating Revenue
31-5030-3325	Turn On / Turn Off Charge	(9,500)	-	(9,000)	-	(4,500)	(6,000)	Operating Revenue
32-3100-3335	Connection Fees - Water	-	(8,465)	-	(5,079)	(5,079)	-	Operating Revenue
32-5030-3335	Connection Fees - Water	(10,000)	(59,242)	(10,000)	(7,837)	(12,837)	(10,000)	Operating Revenue
32-3100-3336	Connection Fees - Fire Serv	-	5,184	-	(6,480)	(6,480)	-	Operating Revenue
32-5030-3336	Connection Fees - Fire Serv	(10,000)	(13,408)	(10,000)	8,441	3,441	(10,000)	Operating Revenue
31-3100-3350	Winterization Water Fee	-	(750)	-	-	-	-	Operating Revenue
31-5030-3350	Winterization Water Fee	-	-	-	-	-	-	Operating Revenue
31-3100-3360	Hydrant Rental Revenue	-	-	-	-	-	-	Operating Revenue
31-3100-3365	Time and Material Revenue	-	1,537	-	603	603	-	Operating Revenue
31-5030-3365	Meter Install Fee	(15,000)	(79,616)	(30,000)	(17,936)	(32,936)	(30,000)	Operating Revenue
31-5030-3911	Reallocation of Property Tax Revenue	-	-	(4,150,000)	(2,075,000)	(4,150,000)	(1,400,000)	Property Tax Revenue
31-3110-7000	Internal Water Sales	-	(62,508)	-	(34,324)	(34,324)	-	Internal Revenue
31-5030-7000	Internal Water Sales	(89,970)	-	(75,923)	-	(35,521)	(50,940)	Internal Revenue
31-5030-4100	Accrued Payroll Expense	-	(80,794)	-	(4,697)	(4,697)	-	Salaries and Wages
31-5030-4105	Wages - Capital Projects	-	-	-	-	-	-	Salaries and Wages
31-5030-4110	Salaries & Wage - Regular Full	418,386	337,967	63,165	24,710	56,172	167,866	Salaries and Wages
31-5030-4115	Salaries and Wages - Temp	-	787	5,201	-	1,734	-	Salaries and Wages
31-5030-4120	Sick/Personal	-	22,300	-	7,912	7,912	-	Salaries and Wages
31-5030-4123	Bereavement Pay	-	1,840	-	-	-	-	Salaries and Wages
31-5030-4125	Vacation Time	-	26,870	-	5,058	5,058	-	Salaries and Wages
31-5030-4127	Holiday Pay	-	19,654	-	1,314	1,314	-	Salaries and Wages
31-5030-4130	Administrative Leave	-	7,250	-	982	982	-	Salaries and Wages
31-5030-4135	Compensatiory Time	-	4,329	-	1,610	1,610	-	Salaries and Wages
31-5030-4140	Standby/Monitoring Pay	39,659	42,383	46,968	22,620	46,788	47,074	Salaries and Wages
31-5030-4145	Overtime	54,000	1,909	29,617	50	15,437	45,093	Salaries and Wages
31-5030-4185	Workers' Comp Leave	-	849	-	-	-	-	Salaries and Wages
31-5030-4200	F.I.C.A.	39,171	35,118	11,089	3,013	8,578	19,893	Employee Benefits
31-5030-4300	Accrued Benefit Expense	-	(2,278)	-	(1,209)	(1,209)	-	Employee Benefits
31-5030-4305	Allocated Benefit	119,318	116,306	17,650	16,641	25,432	47,874	Employee Benefits
31-5030-4345	Workers' Comp Insurance	37,052	26,007	11,945	1,917	7,913	12,702	Employee Benefits
31-5030-4356	CalPERS	41,905	35,153	7,576	867	4,693	16,298	Employee Benefits
31-5030-4368	Unemployment Insur. Exp Rating	1,273	939	234	20	138	546	Employee Benefits

	Division	31	Water				
	Department	5030	Base				
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
31-5030-4369	Employment Training Tax	36	32	10	1	6	14	Employee Benefits
31-5030-4425	Attorney Fees	-	11,703	-	4,328	4,328	12,000	Outside Services/Contractual
31-5030-4435	Software Licenses/Maintenance	2,150	1,944	-	-	-	-	Outside Services/Contractual
31-5030-4465	Contractual Services	90,920	77,995	90,900	19,851	74,401	80,300	Outside Services/Contractual
31-5030-4540	Telephone	3,000	5,459	7,200	2,951	6,551	6,480	Utilities
31-5030-4610	Operating Supplies	19,000	6,807	12,000	8,127	14,627	12,000	Other Operating Expenses
31-5030-4620	Uniforms	4,500	7,450	4,625	4,041	4,041	5,047	Other Operating Expenses
31-5030-4621	Safety Gear	7,200	2,238	14,000	6,899	12,899	14,000	Other Operating Expenses
31-5030-4630	Tools	7,500	716	5,000	1,265	3,765	5,000	Other Operating Expenses
31-5030-4880	Memberships	18,700	16,936	19,650	21,551	40,351	22,650	Other Operating Expenses
31-5030-4640	Equipment	12,200	5,904	8,800	600	2,100	10,500	Other Operating Expenses
31-5030-4710	Repair & Maint. - Buildings	2,000	-	5,000	708	708	5,000	Other Operating Expenses
31-5030-4820	Fees & Permits	35,590	29,080	4,320	4,071	4,791	33,820	Other Operating Expenses
31-5030-4825	Taxes & Licenses	2,720	1,095	1,100	210	510	1,100	Other Operating Expenses
31-5030-4830	Travel	16,000	657	8,000	364	1,864	7,500	Other Operating Expenses
31-5030-4855	Conference, Education, & Training Registration or Fees	6,000	6,613	9,800	18,433	20,433	10,100	Other Operating Expenses
31-5030-4870	Insurance	48,004	47,806	55,492	25,776	54,801	78,624	Insurance
31-5030-4836	Rent of Event Center	4,000	2,013	4,000	500	3,500	4,000	Internal Expense
31-5030-5060	Interest Expense	69,499	69,498	60,821	27,241	55,769	38,868	Debt Service
31-5030-5600	Depreciation Expense	1,069,745	1,096,683	1,186,158	562,216	1,194,208	1,298,712	Depreciation
31-5030-6020	Fleet Allocation	262,805	228,089	287,406	143,703	287,406	291,479	Allocation of Fleet
31-5030-3435	Grant Revenue	-	-	(100,000)	(607,551)	(657,551)	-	Grant Revenue
31-5030-3950	Miscellaneous Revenue	(38,000)	(61,722)	(71,835)	(41,485)	(77,403)	(80,000)	Other Non-Op Revenue
31-5030-3438	CapContribution-Infrastructure	-	-	-	-	-	-	Capital Contribution
31-5040-4358	Pension Expense	-	(115,937)	-	-	-	-	Other Non-Op Expenses
31-5030-4890	Employee Relations	-	-	500	-	-	1,430	Other Operating Expenses
	Total	$ (2,154,677)	$ (2,421,587)	$ (7,081,694)	$ (4,117,147)	$ (7,558,029)	$ (4,128,222)	

Division	31	Water	2021	2022	2023	2024
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	**Contractual Services**					
	Fire Extinguisher Inspections - Water Facilities		$ 300	$ 300	$ 800	$ 800
	Backflow Gauge Calibrated		100	120	200	200
	Annual Service Air Compressor		500	1,600	1,600	1,000
	Traffic Control Training		900	-	-	-
	Respirator / Pulmonary Fit Test		1,750	2,250	2,250	2,600
	Forklift Training		1,600	1,500	1,500	1,500
	CPR / First Aid Training		1,600	1,600	1,600	2,000
	Handheld Radio Repairs		1,800	2,000	600	1,800
	Gas Monitor Sensors		-	1,600	1,600	1,600
	Safety & Hazmat Consultants		19,200	19,200	19,200	19,800
	Emergency Response Plan Consultant		-	30,000	-	-
	Cost of Service Study Implementation Support		-	-	30,000	18,000
	Federal Legislative Advocacy		-	30,000	30,000	30,000
	USA Dig Line Location Service		800	750	750	1,000
	Cylinder Hydro Test		-	-	800	-
	Total Contractual Services		**$ 28,550**	**$ 90,920**	**$ 90,900**	**$ 80,300**
4640	**Equipment**					
	Various Equipment		$ -	$ -	$ 3,000	$ 3,000
	Hand Held Radios		-	-	-	3,000
	Meter Pit Pumps		-	4,600	-	-
	Track Barrow		-	3,600	-	-
	Jack Hammer		-	-	1,800	-
	Snow blower		-	4,000	4,000	4,500
	Total Equipment		**$ -**	**$ 12,200**	**$ 8,800**	**$ 10,500**
4820	**Fees & Permits**					
	Lead Poisoning		$ -	$ 60	$ -	$ -
	US Forest Service Fee		-	280	-	500
	Large Water System Annual Fee		18,000	28,500	-	29,000
	Water Rights		6,000	6,000	3,600	3,600
	TRPA MOU Monitoring Fees		-	750	720	720
	Total Fees & Permits		**$ 24,000**	**$ 35,590**	**$ 4,320**	**$ 33,820**
4830	**Travel**					
	Specialized / Individual training		$ 3,000	$ 3,000	$ 3,000	$ 7,500
	Lucity Annual Conference		3,000	3,000	5,000	-
	Springbrook Annual Conference		3,000	2,000	-	-
	Certification Training in Sacramento		6,000	6,000	-	-
	RUG Training		2,000	2,000	-	-
	Total Travel		**$ 17,000**	**$ 16,000**	**$ 8,000**	**$ 7,500**
4855	**Conference, Education, & Training Registration or Fees**					
	Specialized / Individual training		$ 4,800	$ 5,000	$ 4,000	$ 8,800
	Lucity Annual Conference and Training		1,600	-	4,800	-
	Certification Training		6,000	-	-	-
	Springbrook Conference		2,000	-	-	-
	Cross-Connection Class		-	1,000	1,000	1,300
	Total Conference, Education, & Training Registration or Fees		**$ 14,400**	**$ 6,000**	**$ 9,800**	**$ 10,100**
4880	**Memberships**					
	Tahoe Water Suppliers Association (TWSA)		$ 15,500	$ 16,000	$ 16,000	$ 19,000
	American Water Works Association (AWWA)		2,000	2,500	2,400	2,400
	USC Backflow Membership		200	200	250	250
	State Water Resource Control Board		-	-	1,000	1,000
	Total Memberships		**$ 17,700**	**$ 18,700**	**$ 19,650**	**$ 22,650**

2023 Actual as of December 31, 2022

Recreation & Parks Enterprise

Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ 946,985	$ 1,091,351	$ 1,102,388	$ 762,458	$ 1,117,258	$ 1,262,052	15.6%
Internal Revenue	72,200	81,764	81,267	47,325	79,393	58,197	-28.8%
Total Operating Revenue	$ 1,019,185	$ 1,173,115	$ 1,183,655	$ 809,783	$ 1,196,652	$ 1,320,249	12.5%
Salaries and Wages	$ (729,653)	$ (718,504)	$ (946,674)	$ (394,776)	$ (853,912)	$ (1,061,868)	47.8%
Employee Benefits	(372,544)	(326,093)	(476,313)	(193,023)	(428,598)	(490,341)	50.4%
Outside Services/Contractual	(196,946)	(196,606)	(211,344)	(103,436)	(210,153)	(241,042)	22.6%
Utilities	(66,971)	(86,492)	(89,137)	(35,236)	(70,327)	(84,080)	-2.8%
Other Operating Expenses	(185,399)	(192,126)	(225,335)	(116,585)	(193,310)	(233,005)	21.3%
Insurance	(48,004)	(47,806)	(55,492)	(25,941)	(54,966)	(78,624)	64.5%
Internal Expense	(82,770)	(64,573)	(76,727)	(35,768)	(71,691)	(55,302)	-14.4%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	(525,180)	(574,552)	(595,746)	(295,403)	(604,277)	(779,304)	35.6%
Total Operating Expense	$ (2,207,468)	$ (2,206,752)	$ (2,676,767)	$ (1,200,167)	$ (2,487,233)	$ (3,023,567)	37.0%
Operating Contribution	$ (1,188,283)	$ (1,033,637)	$ (1,493,112)	$ (390,384)	$ (1,290,582)	$ (1,703,318)	64.8%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(98,047)	(85,909)	(108,176)	(54,088)	(108,176)	(109,853)	27.9%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (1,286,330)	$ (1,119,546)	$ (1,601,288)	$ (444,472)	$ (1,398,758)	$ (1,813,171)	62.0%
Non-Operations							
Property Tax Revenue	$ 931,000	$ 931,000	$ 1,550,000	$ 775,000	$ 1,550,000	$ 1,750,000	88.0%
Community Facilities District (CFD 94-1)	645,000	736,889	668,300	334,937	669,086	702,900	-4.6%
Grant Revenue	671,414	484,510	636,462	13,489	434,706	1,303,797	169.1%
Interest	-	407	-	-	-	-	-100.0%
Other Non-Op Revenue	-	1,128	-	-	-	359,700	31788.3%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	78,421	-	(3,350)	(3,350)	-	-100.0%
Income(Loss)	$ 961,084	$ 1,112,808	$ 1,253,474	$ 675,604	$ 1,251,685	$ 2,303,226	107.0%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ 961,084	$ 1,112,808	$ 1,253,474	$ 675,604	$ 1,251,685	$ 2,303,226	107.0%
Earnings Before Interest, Depreciation & Amortization		$ 1,687,360		$ 971,006	$ 1,855,962	$ 3,082,530	

2023 Actual as of December 31, 2022

Division	43	Recreation & Parks					
Department	4300	Parks Base					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ -	$ 600	$ -	$ 100	$ 100	$ -	-100.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	$ -	$ 600	$ -	$ 100	$ 100	$ -	-100.0%
Salaries and Wages	$ (11,184)	$ (22,538)	$ (94,211)	$ (37,707)	$ (77,174)	$ (241,959)	973.5%
Employee Benefits	(4,955)	(9,674)	(36,574)	(18,151)	(35,611)	(107,251)	1008.7%
Outside Services/Contractual	(140,000)	(140,000)	(140,000)	(70,000)	(140,000)	(151,620)	8.3%
Utilities	-	(2,408)	(12,960)	(6,565)	(13,045)	(18,096)	651.5%
Other Operating Expenses	(3,400)	(5,551)	(10,053)	(15,740)	(18,840)	(40,543)	630.3%
Insurance	(48,004)	(47,806)	(55,492)	(25,776)	(54,801)	(78,624)	64.5%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	(525,180)	(574,552)	(595,746)	(295,403)	(604,277)	(779,304)	35.6%
Total Operating Expense	$ (732,723)	$ (802,529)	$ (945,036)	$ (469,342)	$ (943,749)	$ (1,417,397)	76.6%
Operating Contribution	$ (732,723)	$ (801,929)	$ (945,036)	$ (469,242)	$ (943,649)	$ (1,417,397)	76.7%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(98,047)	(85,909)	(108,176)	(54,088)	(108,176)	(87,882)	2.3%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (830,770)	$ (887,838)	$ (1,053,213)	$ (523,330)	$ (1,051,825)	$ (1,505,279)	69.5%
Non-Operations							
Property Tax Revenue	$ 931,000.00	$ 931,000.00	$ 1,550,000.00	$ 775,000.02	$ 1,550,000.00	$ 1,750,000.00	88.0%
Community Facilities District (CFD 94-1)	645,000	736,889	668,300	334,937	669,086	702,900	-4.6%
Grant Revenue	-	-	-	-	-	217,607	0.0%
Interest	-	381	-	-	-	-	-100.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	78,401	-	(3,350)	(3,350)	-	-100.0%
Income(Loss)	$ 745,230	$ 858,833	$ 1,165,087	$ 583,257	$ 1,163,912	$ 1,165,228	35.7%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ 745,230	$ 858,833	$ 1,165,087	$ 583,257	$ 1,163,912	$ 1,165,228	35.7%

	Division	43	Recreation & Parks					
	Department	4300	Parks Base					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
43-4300-3930	Local Benefit Card Sales	$ -	$ (600)	$ -	$ (100)	$ (100)	$ -	Operating Revenue
43-4300-4100	Accrued Payroll Expense	-	(2,074)	-	948	948	-	Salaries and Wages
43-4300-4110	Salaries & Wage - Regular Full	9,984	1,761	73,241	19,200	55,681	203,279	Salaries and Wages
43-4300-4115	Salaries & Wage - Temp	-	8,125	14,700	3,563	3,563	-	Salaries and Wages
43-4300-4120	Sick/Personal	-	3,382	-	5,521	5,521	-	Salaries and Wages
43-4300-4125	Vacation Time	-	10,993	-	5,063	5,063	-	Salaries and Wages
43-4300-4127	Holiday Pay	-	-	-	1,175	1,175	-	Salaries and Wages
43-4300-4130	Administrative Leave	-	58	-	1,425	1,425	-	Salaries and Wages
43-4300-4135	Compensatory Time	-	259	-	633	633	-	Salaries and Wages
43-4300-4145	Overtime	1,200	34	6,270	179	3,166	38,680	Salaries and Wages
43-4300-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages
43-4300-4200	F.I.C.A.	856	733	7,207	2,160	5,179	18,510	Employee Benefits
43-4300-4300	Employee Benefits	-	(455)	-	253	253	-	Employee Benefits
43-4300-4305	Allocated Benefit	2,847	7,461	20,465	10,535	20,729	57,974	Employee Benefits
43-4300-4345	Workers' Comp Insurance	230	960	2,202	2,739	3,661	13,167	Employee Benefits
43-4300-4356	CalPERS	992	790	6,493	2,448	5,671	17,095	Employee Benefits
43-4300-4358	Pension Expense	-	(78,401)	-	-	-	-	Other Non-Op Expenses
43-4300-4368	Unemployment Insur. Exp Rating	30	179	201	16	115	491	Employee Benefits
43-4300-4369	Employment Training Tax	1	6	6	1	3	15	Employee Benefits
43-4300-4465	Contractual Services	140,000	140,000	140,000	70,000	140,000	151,620	Outside Services/Contractual
43-4300-4540	Telephone	-	1,112	1,800	763	1,663	3,480	Utilities
43-4300-4545	Disposal	-	1,295	11,160	5,802	11,382	14,616	Utilities
43-4300-4610	Operating Supplies	-	2,721	800	52	52	950	Other Operating Expenses
43-4300-4620	Uniforms	3,400	1,690	3,153	3,546	3,546	6,463	Other Operating Expenses
43-4300-4621	Safety Gear	-	715	-	2,268	2,268	1,200	Other Operating Expenses
43-4300-4630	Tools	-	-	-	776	776	1,400	Other Operating Expenses
43-4300-4640	Equipment	-	-	-	-	-	4,000	Other Operating Expenses
43-4300-4710	Repair & Maint. - Buildings	-	-	-	195	195	300	Other Operating Expenses
43-4300-4830	Travel	-	-	-	-	-	10,500	Other Operating Expenses
43-4300-4855	Conference, Education, & Training Registration or Fees	-	404	5,000	8,460	10,960	13,800	Other Operating Expenses
43-4300-4860	Cash Over/Short	-	(70)	-	22	22	-	Other Operating Expenses
43-4300-4880	Memberships	-	-	600	-	600	1,020	Other Operating Expenses
43-4300-4870	Insurance	48,004	47,806	55,492	25,776	54,801	78,624	Insurance
43-4300-5600	Depreciation Expense	525,180	574,552	595,746	295,403	604,277	779,304	Depreciation
43-4300-6020	Fleet Allocation	98,047	85,909	108,176	54,088	108,176	87,882	Allocation of Fleet
43-4300-3435	Grant Revenue	-	-	-	-	-	(217,607)	Grant Revenue
43-4300-3911	Reallocation of Property Tax Revenue	(931,000)	(931,000)	(1,550,000)	(775,000)	(1,550,000)	(1,750,000)	Property Tax Revenue
43-4300-3925	CFD 94-1 Revenue	(645,000)	(736,889)	(668,300)	(334,937)	(669,086)	(702,900)	Community Facilities District (CFD 94-1)
43-4300-3920	Interest from County- CFD 94-1	-	(381)	-	-	-	-	Interest
43-4300-4850	Collection Charge	-	-	-	3,350	3,350	-	Other Non-Op Expenses
43-4300-4890	Employee Relations	-	91	500	422	422	910	Other Operating Expenses
	Total	$ (745,230)	$ (858,833)	$ (1,165,087)	$ (583,257)	$ (1,163,912)	$ (1,165,228)	

Division	43	Recreation & Parks	2021	2022	2023	2024
Department	4300	Parks Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	**Contractual Services**					
	Boys & Girls Club North Lake Tahoe		$ 116,000	$ 140,000	$ 140,000	$ 151,620
	Total Contractual Services		**$ 116,000**	**$ 140,000**	**$ 140,000**	**$ 151,620**
4830	**Travel**					
	Travel for Conference and Training		$ -	$ -	$ 5,000	$ 10,500
	Total Travel		**$ -**	**$ -**	**$ 5,000**	**$ 10,500**
4855	**Conference, Education, & Training Registration or Fees**					
	National Recreation and Park Association - Conference		$ -	$ -	$ -	$ 1,400
	California Parks and Recreation Society - Conference		-	-	-	2,400
	Certification Training		-	-	5,000	10,000
	Total Conference, Education, & Training Registration or Fees		**$ -**	**$ -**	**$ 5,000**	**$ 13,800**

2023 Actual as of December 31, 2022

Division	43	Recreation & Parks					
Department	4310	Regional Park					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ 477,350	$ 478,418	$ 434,500	$ 329,520	$ 441,120	$ 451,700	-5.6%
Internal Revenue	30,000	30,000	30,000	15,000	30,000	-	-100.0%
Total Operating Revenue	$ 507,350	$ 508,418	$ 464,500	$ 344,520	$ 471,120	$ 451,700	-11.2%
Salaries and Wages	$ (335,358)	$ (331,913)	$ (223,511)	$ (70,668)	$ (178,494)	$ (193,207)	-41.8%
Employee Benefits	(170,877)	(147,411)	(109,678)	(36,377)	(90,358)	(89,134)	-39.5%
Outside Services/Contractual	(19,160)	(25,383)	(20,900)	(13,516)	(26,116)	(26,620)	4.9%
Utilities	(20,260)	(30,290)	(27,520)	(5,046)	(11,657)	(15,064)	-50.3%
Other Operating Expenses	(31,100)	(53,299)	(50,900)	(20,129)	(30,329)	(21,200)	-60.2%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(48,000)	(33,779)	(44,423)	(19,154)	(39,485)	(22,728)	-32.7%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	$ (624,756)	$ (622,075)	$ (476,932)	$ (164,891)	$ (376,438)	$ (367,952)	-40.9%
Operating Contribution	$ (117,406)	$ (113,657)	$ (12,432)	$ 179,629	$ 94,682	$ 83,748	-173.7%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (117,406)	$ (113,657)	$ (12,432)	$ 179,629	$ 94,682	$ 83,748	-173.7%
Non-Operations							
Property Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	671,414	484,510	225,837	13,489	56,894	1,086,190	124.2%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	20	-	-	-	-	-100.0%
Income(Loss)	$ 554,008	$ 370,873	$ 213,405	$ 193,118	$ 151,575	$ 1,169,938	215.5%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ 554,008	$ 370,873	$ 213,405	$ 193,118	$ 151,575	$ 1,169,938	215.5%

	Division	43	Recreation & Parks					
	Department	4310	Regional Park					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
43-4310-3400	Program Revenue	$ -	$ (750)	$ (5,000)	$ (145)	$ (2,745.00)	$ -	Operating Revenue
43-4310-3425	Dumping Fee Regional Park	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)	(60,000)	Operating Revenue
43-4310-3429	Park per person mitigation fee	(180,000)	(157,687)	(150,000)	(105,950)	(139,950)	(155,000)	Operating Revenue
43-4310-3430	Facility Rent	(17,250)	(63,814)	(32,500)	(29,082)	(44,082)	(38,200)	Operating Revenue
43-4310-3440	Donations	-	(500)	-	(100)	(100)	-	Operating Revenue
43-4310-3710	Parking Revenue	(56,100)	(55,360)	(50,000)	(24,308)	(44,308)	(38,500)	Operating Revenue
43-4310-3725	Concessionaire Commissions	(179,000)	(155,307)	(152,000)	(124,934)	(164,934)	(160,000)	Operating Revenue
43-4310-7000	Internal Dumping Fee	(30,000)	(30,000)	(30,000)	(15,000)	(30,000)	-	Internal Revenue
43-4310-4100	Accrued Payroll Expense	-	(8,276)	-	(3,021)	(3,021)	-	Salaries and Wages
43-4310-4110	Salaries & Wage - Regular Full	300,638	240,028	187,811	52,025	145,571	148,616	Salaries and Wages
43-4310-4115	Salaries & Wage - Temp	34,720	29,051	35,700	9,581	23,861	44,591	Salaries and Wages
43-4310-4120	Sick/Personal	-	18,961	-	3,268	3,268	-	Salaries and Wages
43-4310-4123	Bereavement Pay	-	1,062	-	-	-	-	Salaries and Wages
43-4310-4125	Vacation Time	-	29,062	-	4,875	4,875	-	Salaries and Wages
43-4310-4127	Holiday Pay	-	11,789	-	2,688	2,688	-	Salaries and Wages
43-4310-4130	Administrative Leave	-	6,560	-	605	605	-	Salaries and Wages
43-4310-4135	Compensatory Time	-	2,094	-	63	63	-	Salaries and Wages
43-4310-4145	Overtime	-	1,581	-	584	584	-	Salaries and Wages
43-4310-4200	F.I.C.A.	25,655	25,605	17,099	5,594	13,842	14,780	Employee Benefits
43-4310-4300	Accrued Benefit Expense	-	(1,921)	-	(672)	(672)	-	Employee Benefits
43-4310-4305	Allocated Benefit	85,738	73,896	52,479	19,745	45,884	42,384	Employee Benefits
43-4310-4345	Workers' Comp Insurance	31,981	24,526	24,275	6,167	17,878	18,644	Employee Benefits
43-4310-4356	CalPERS	26,670	23,966	15,336	5,438	13,077	12,912	Employee Benefits
43-4310-4368	Unemployment Insur. Exp Rating	810	1,297	474	102	338	400	Employee Benefits
43-4310-4369	Employment Training Tax	24	42	15	4	11	13	Employee Benefits
43-4310-4465	Contractual Services	19,160	25,383	20,900	13,516	26,116	26,620	Outside Services/Contractual
43-4310-4515	Electricity	6,400	7,459	8,520	3,031	7,642	7,200	Utilities
43-4310-4530	T.T.S.A.	3,300	3,740	4,000	1,870	3,870	4,864	Utilities
43-4310-4540	Telephone	-	-	-	-	-	-	Utilities
43-4310-4545	Disposal	10,560	19,090	15,000	145	145	3,000	Utilities
43-4310-4610	Operating Supplies	11,150	39,250	13,700	10,742	14,042	12,250	Other Operating Expenses
43-4310-4640	Equipment	-	75	8,100	216	216	3,400	Other Operating Expenses
43-4310-4710	Repair & Maint. - Buildings	1,500	488	14,800	697	5,097	2,100	Other Operating Expenses
43-4310-4730	Repair & Maint. - Grounds	12,500	8,420	7,850	8,183	8,183	3,450	Other Operating Expenses
43-4310-4815	Postage	-	-	100	-	-	-	Other Operating Expenses
43-4310-4830	Travel	-	111	5,000	-	2,500	-	Other Operating Expenses
43-4310-4855	Conference, Education, & Training Registration or Fees	4,000	4,800	-	290	290	-	Other Operating Expenses
43-4310-4880	Memberships	1,950	155	1,350	-	-	-	Other Operating Expenses
43-4310-4520	Water	45,000	27,641	37,625	15,781	32,712	15,436	Internal Expense
43-4310-4525	Sewer	3,000	6,138	6,798	3,373	6,773	7,292	Internal Expense
43-4310-3435	Grant Revenue	(671,414)	(484,510)	(225,837)	(13,489)	(56,894)	(1,086,190)	Grant Revenue
43-4310-4852	Miscellaneous Non-Operating	-	(20)	-	-	-	-	Other Non-Op Expenses
	Total	$ (554,008)	$ (370,873)	$ (213,405)	$ (193,118)	$ (151,575)	$ (1,169,938)	

Division	43	Recreation & Parks	2021	2022	2023	2024
Department	4310	Regional Park	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	**Contractual Services**					
	Snow Removal		$ 17,500	$ 18,500	$ 20,000	$ 25,480
	Chemical Toilets		525	660	900	1,140
	Total Contractual Services		**$ 18,025**	**$ 19,160**	**$ 20,900**	**$ 26,620**
4610	**Operating Supplies**					
	Fertilizer, Seed, infield materials, irrigation parts		$ 10,000	$ -	$ 5,700	$ -
	Toilet Paper, Garbage Bags, Mutt Mitts, Custodial Supplies		4,000	7,000	5,400	6,350
	Miscellaneous Hardware and Parts		6,750	4,150	2,600	3,400
	Printing & Parking Tickets		1,600	-	-	2,500
	Paint and Stain Supplies		-	-	-	-
	Total Operating Supplies		**$ 22,350**	**$ 11,150**	**$ 13,700**	**$ 12,250**

2023 Actual as of December 31, 2022

Division	43	Recreation & Parks					
Department	4320	Recreation & Programming					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ -	$ 77	$ 4,700	$ 2,960	$ 5,360	$ 35,585	46114.3%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	$ -	$ 77	$ 4,700	$ 2,960	$ 5,360	$ 35,585	46114.3%
Salaries and Wages	$ (68,111)	$ (33,092)	$ (118,133)	$ (62,796)	$ (121,636)	$ (57,028)	72.3%
Employee Benefits	(37,361)	(13,747)	(64,829)	(28,218)	(60,509)	(24,100)	75.3%
Outside Services/Contractual	-	-	(22,800)	(8,649)	(18,699)	(26,380)	0.0%
Utilities	-	-	-	-	-	-	0.0%
Other Operating Expenses	(39,600)	(36,592)	(31,600)	(15,268)	(25,068)	(35,807)	-2.1%
Insurance	-	-	-	(165)	(165)	-	0.0%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	$ (145,072)	$ (83,430)	$ (237,362)	$ (115,096)	$ (226,077)	$ (143,315)	71.8%
Operating Contribution	$ (145,072)	$ (83,353)	$ (232,662)	$ (112,136)	$ (220,717)	$ (107,730)	29.2%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (145,072)	$ (83,353)	$ (232,662)	$ (112,136)	$ (220,717)	$ (107,730)	29.2%
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)	$ (145,072)	$ (83,353)	$ (232,662)	$ (112,136)	$ (220,717)	$ (107,730)	29.2%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ (145,072)	$ (83,353)	$ (232,662)	$ (112,136)	$ (220,717)	$ (107,730)	29.2%

Division	**43**	**Recreation & Parks**	
Department	**4320**	**Recreation & Programming**	

Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
43-4320-3400	Program Revenue	$ -	$ -	$ (4,700)	$ (2,960)	$ (5,360)	$ (35,585)	Operating Revenue
43-4320-3695	Miscellaneous	-	(77)	-	-	-	-	Operating Revenue
43-4320-4110	Salaries & Wage - Regular Full	68,111	27,092	118,133	51,933	110,773	52,032	Salaries and Wages
43-4320-4100	Accrued Payroll Expense	-	1,100	-	1,421	1,421	4,996	Salaries and Wages
43-4320-4120	Sick/Personal	-	973	-	1,187	1,187	-	Salaries and Wages
43-4320-4125	Vacation Time	-	1,769	-	3,562	3,562	-	Salaries and Wages
43-4320-4127	Holiday Pay	-	757	-	2,729	2,729	-	Salaries and Wages
43-4320-4130	Administrative Leave	-	-	-	571	571	-	Salaries and Wages
43-4320-4135	Compensatory Time	-	9	-	272	272	-	Salaries and Wages
43-4320-4145	Overtime	-	1,392	-	1,122	1,122	-	Salaries and Wages
43-4320-4200	F.I.C.A.	5,211	2,444	9,037	4,688	9,189	4,363	Employee Benefits
43-4320-4300	Accrued Benefit Expense	-	171	-	267	267	-	Employee Benefits
43-4320-4305	Allocated Benefit	19,424	7,747	33,009	17,545	33,987	14,839	Employee Benefits
43-4320-4345	Workers' Comp Insurance	6,495	1,055	12,830	1,326	7,717	876	Employee Benefits
43-4320-4356	CalPERS	6,042	2,120	9,646	4,392	9,196	3,927	Employee Benefits
43-4320-4368	Unemployment Insur. Exp Rating	184	203	298	-	149	91	Employee Benefits
43-4320-4369	Employment Training Tax	5	7	8	-	4	3	Employee Benefits
43-4320-4435	Software Licenses/Maintenance	-	-	7,500	885	5,085	3,600	Outside Services/Contractual
43-4320-4465	Contractual Services	-	-	15,300	7,764	13,614	22,780	Outside Services/Contractual
43-4320-4610	Operating Supplies	9,600	8,868	19,800	7,687	12,687	6,960	Other Operating Expenses
43-4320-4620	Uniforms	-	-	-	-	-	10,500	Other Operating Expenses
43-4320-4640	Equipment	2,400	-	-	3,627	3,627	4,100	Other Operating Expenses
43-4320-4665	Cost of Sales - Food&Beverage	-	-	8,800	85	3,385	3,847	Other Operating Expenses
43-4320-4820	Fees & Permits	500	323	-	-	-	-	Other Operating Expenses
43-4320-4830	Travel	4,000	1,498	-	-	-	-	Other Operating Expenses
43-4320-4855	Conference, Education, & Training Registration or Fees	5,000	3,162	-	-	-	-	Other Operating Expenses
43-4320-4870	Insurance	-	-	-	165	165	-	Insurance
43-4320-4880	Memberships	-	-	-	-	-	400	Other Operating Expenses
43-4320-4900	Advertising	4,000	-	-	-	-	-	Other Operating Expenses
43-4320-4910	Printing & Publications	6,000	1,737	3,000	-	1,500	-	Other Operating Expenses
43-4320-4970	Community Outreach	8,100	21,002	-	3,869	3,869	10,000	Other Operating Expenses
	Total	$ 145,072	$ 83,353	$ 232,662	$ 112,136	$ 220,717	$ 107,730	

Division	43	Recreation & Parks	2021	2022	2023	2024
Department	4320	Recreation & Programming	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	**Contractual Services**					
	Movies in the Park				$ 3,600	$ 1,000
	Special Event Guests				$ -	$ 5,100
	Class Instructors				11,700	16,680
	Total Contractual Services				**$ 15,300**	**$ 22,780**
4610	**Operating Supplies**					
	Various Recreation Supplies				$ 15,000	$ 6,960
	Toddler Time Play				4,000	-
	Program Kayak Use				800	-
	Total Operating Supplies				**$ 19,800**	**$ 6,960**
4970	**Community Outreach**					
	Event Giveaway Logoed Swag				$ -	$ 10,000
	Total Community Outreach				**$ -**	**$ 10,000**

2023 Actual as of December 31, 2022

Division	43	Recreation & Parks					
Department	4370	Contracted Maintenance					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ 127,720	$ 132,001	$ 214,500	$ 109,146	$ 217,396	$ 234,693	77.8%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	$ 127,720	$ 132,001	$ 214,500	$ 109,146	$ 217,396	$ 234,693	77.8%
Salaries and Wages	$ (52,824)	$ (51,394)	$ (133,269)	$ (53,991)	$ (118,640)	$ (121,243)	135.9%
Employee Benefits	(26,173)	(25,486)	(66,721)	(28,784)	(61,697)	(59,929)	135.1%
Outside Services/Contractual	(770)	(828)	(1,400)	(2,284)	(2,884)	(2,250)	171.7%
Utilities	(310)	(306)	(400)	(153)	(353)	(398)	30.1%
Other Operating Expenses	(4,950)	(32)	(1,200)	(495)	(795)	(2,350)	7135.2%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(3,270)	(3,025)	(3,713)	(1,658)	(3,329)	(1,698)	-43.9%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	$ (88,297)	$ (81,072)	$ (206,703)	$ (87,366)	$ (187,699)	$ (187,869)	131.7%
Operating Contribution	$ 39,423	$ 50,929	$ 7,797	$ 21,780	$ 29,698	$ 46,824	-8.1%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	(21,971)	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ 39,423	$ 50,929	$ 7,797	$ 21,780	$ 29,698	$ 24,854	-51.2%
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)	$ 39,423	$ 50,929	$ 7,797	$ 21,780	$ 29,698	$ 24,854	-51.2%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ 39,423	$ 50,929	$ 7,797	$ 21,780	$ 29,698	$ 24,854	-51.2%

	Division	43	Recreation & Parks					
	Department	4370	Contracted Maintenance					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
43-4370-3415	Maintenance Fee Revenue	$ (127,720)	$ (132,001)	$ (214,500)	$ (109,146)	$ (217,396)	$ (233,793)	Operating Revenue
43-4370-3430	Facility Rent	-	-	-	-	-	(900)	Operating Revenue
43-4370-4110	Salaries & Wage - Regular Full	45,384	39,045	115,629	40,877	98,470	101,917	Salaries and Wages
43-4370-4100	Accrued Payroll Expense	-	(1,664)	-	1,264	1,264	19,326	Salaries and Wages
43-4370-4115	Salaries & Wage - Temp	7,440	5,177	17,640	4,280	11,336	-	Salaries and Wages
43-4370-4120	Sick/Personal	-	2,355	-	1,683	1,683	-	Salaries and Wages
43-4370-4123	Bereavement Pay	-	175	-	-	-	-	Salaries and Wages
43-4370-4125	Vacation Time	-	3,131	-	3,204	3,204	-	Salaries and Wages
43-4370-4127	Holiday Pay	-	1,945	-	2,041	2,041	-	Salaries and Wages
43-4370-4130	Administrative Leave	-	425	-	41	41	-	Salaries and Wages
43-4370-4135	Compensatory Time	-	489	-	85	85	-	Salaries and Wages
43-4370-4145	Overtime	-	316	-	515	515	-	Salaries and Wages
43-4370-4199	Salaries & Wages Transfer In	-	-	-	-	-	-	Salaries and Wages
43-4370-4200	F.I.C.A.	4,041	3,987	10,195	4,011	8,956	9,275	Employee Benefits
43-4370-4300	Accrued Benefit Expense	-	(384)	-	352	352	-	Employee Benefits
43-4370-4305	Allocated Benefit	12,943	13,501	32,310	15,085	31,178	29,066	Employee Benefits
43-4370-4310	Medical Insurance	-	-	-	-	-	-	Employee Benefits
43-4370-4345	Workers' Comp Insurance	5,037	4,462	14,474	5,289	12,310	12,105	Employee Benefits
43-4370-4356	CalPERS	4,026	3,705	9,442	3,954	8,657	9,222	Employee Benefits
43-4370-4368	Unemployment Insur. Exp Rating	122	209	292	90	235	253	Employee Benefits
43-4370-4369	Employment Training Tax	4	7	9	3	7	8	Employee Benefits
43-4370-4465	Contractual Services	770	828	1,400	2,284	2,884	2,250	Outside Services/Contractual
43-4370-4530	T.T.S.A.	310	306	400	153	353	398	Utilities
43-4370-4610	Operating Supplies	1,950	27	1,200	443	743	1,350	Other Operating Expenses
43-4370-4710	Repair & Maint. - Buildings	1,000	-	-	45	45	250	Other Operating Expenses
43-4370-4730	Repair & Maint. - Grounds	2,000	6	-	7	7	750	Other Operating Expenses
43-4370-4520	Water	3,270	3,025	3,713	1,658	3,329	1,698	Internal Expense
43-4370-6020	Fleet Allocation	-	-	-	-	-	21,971	Allocation of Fleet
	Total	$ (39,423)	$ (50,929)	$ (7,797)	$ (21,780)	$ (29,698)	$ (24,854)	

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Division	43	Recreation & Parks					
Department	4600	Tahoe Vista Rec Area					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ 50,500	$ 37,612	$ 38,500	$ 36,047	$ 40,647	$ 127,900	240.1%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	$ 50,500	$ 37,612	$ 38,500	$ 36,047	$ 40,647	$ 127,900	240.1%
Salaries and Wages	$ (20,021)	$ (19,623)	$ (64,173)	$ (22,808)	$ (53,782)	$ (56,376)	187.3%
Employee Benefits	(10,980)	(9,481)	(31,552)	(12,114)	(27,647)	(26,173)	176.1%
Outside Services/Contractual	-	(134)	-	-	-	-	-100.0%
Utilities	(4,705)	(6,241)	(6,969)	(2,731)	(6,758)	(5,834)	-6.5%
Other Operating Expenses	(3,750)	(4,795)	(5,800)	(144)	(2,794)	(5,360)	11.8%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(14,160)	(9,268)	(9,475)	(5,122)	(9,860)	(10,203)	10.1%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	$ (53,616)	$ (49,542)	$ (117,969)	$ (42,920)	$ (100,841)	$ (103,946)	109.8%
Operating Contribution	$ (3,116)	$ (11,930)	$ (79,469)	$ (6,872)	$ (60,193)	$ 23,954	-300.8%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (3,116)	$ (11,930)	$ (79,469)	$ (6,872)	$ (60,193)	$ 23,954	-300.8%
Non-Operations							
Property Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	345,000	-	345,000	-	0.0%
Interest	-	25	-	-	-	-	-100.0%
Other Non-Op Revenue	-	-	-	-	-	359,700	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	$ (3,116)	$ (11,905)	$ 265,531	$ (6,872)	$ 284,807	$ 383,654	-3322.6%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ (3,116)	$ (11,905)	$ 265,531	$ (6,872)	$ 284,807	$ 383,654	-3322.6%

	Division	43	Recreation & Parks					
	Department	4600	Tahoe Vista Rec Area					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
43-4600-3400	Program Revenue	$ -	$ -	$ (2,000)	$ -	$ (1,200.00)	$ -	Operating Revenue
43-4600-3429	Park per person mitigation fee	-	(1,516)	(10,000)	(10,000)	(10,000)	(6,000)	Operating Revenue
43-4600-3430	Facility Rent	(1,500)	(4,724)	-	(3,705)	(3,705)	(8,300)	Operating Revenue
43-4600-3435	Grant Revenue	-	-	(345,000)	-	(345,000)	-	Grant Revenue
43-4600-3710	Parking Revenue	(12,000)	(9,476)	(6,500)	(12,342)	(13,742)	(11,100)	Operating Revenue
43-4600-3725	Concessionaire Commissions	(10,000)	(21,896)	(20,000)	(10,000)	(12,000)	(33,000)	Operating Revenue
43-4600-3735	Commercial Boat Launch Fee	(3,000)	-	-	-	-	-	Operating Revenue
43-4600-3737	Boat Launch Fee-Annual Pass	(7,500)	-	-	-	-	(10,000)	Operating Revenue
43-4600-3740	Boat Launch Fee	(16,500)	-	-	-	-	(35,000)	Operating Revenue
43-4600-3741	Boat AIS Inspection Fee	-	-	-	-	-	(24,500)	Operating Revenue
43-4600-4110	Salaries & Wage - Regular Full	20,021	16,182	54,093	15,461	42,403	43,461	Salaries and Wages
43-4600-4100	Accrued Payroll Expense	-	(5,084)	-	371	371	12,915	Salaries and Wages
43-4600-4115	Salaries & Wage - Temp	-	3,299	10,080	2,847	6,879	-	Salaries and Wages
43-4600-4120	Sick/Personal	-	1,533	-	1,214	1,214	-	Salaries and Wages
43-4600-4123	Bereavement Pay	-	105	-	-	-	-	Salaries and Wages
43-4600-4125	Vacation Time	-	2,108	-	1,815	1,815	-	Salaries and Wages
43-4600-4127	Holiday Pay	-	784	-	799	799	-	Salaries and Wages
43-4600-4130	Administrative Leave	-	501	-	91	91	-	Salaries and Wages
43-4600-4135	Compensatory Time	-	148	-	18	18	-	Salaries and Wages
43-4600-4145	Overtime	-	48	-	191	191	-	Salaries and Wages
43-4600-4200	F.I.C.A.	1,532	1,849	4,909	1,703	4,072	4,313	Employee Benefits
43-4600-4300	Accrued Benefit Expense	-	(1,047)	-	108	108	-	Employee Benefits
43-4600-4305	Allocated Benefit	5,710	5,171	15,115	6,372	13,901	12,395	Employee Benefits
43-4600-4345	Workers' Comp Insurance	1,909	1,701	6,970	2,183	5,547	5,461	Employee Benefits
43-4600-4356	CalPERS	1,776	1,624	4,417	1,720	3,920	3,887	Employee Benefits
43-4600-4368	Unemployment Insur. Exp Rating	54	176	137	28	96	114	Employee Benefits
43-4600-4369	Employment Training Tax	-	5	4	1	3	4	Employee Benefits
43-4600-4465	Contractual Services	-	134	-	-	-	-	Outside Services/Contractual
43-4600-4515	Electricity	2,695	4,084	4,609	1,613	4,460	4,200	Utilities
43-4600-4530	T.T.S.A.	1,260	720	1,400	628	1,328	1,634	Utilities
43-4600-4540	Telephone	750	1,438	960	490	970	-	Utilities
43-4600-4610	Operating Supplies	2,250	3,525	1,100	(11)	539	2,900	Other Operating Expenses
43-4600-4710	Repair & Maint. - Buildings	1,500	1,012	3,500	155	1,655	300	Other Operating Expenses
43-4600-4730	Repair & Maint. - Grounds	-	-	-	-	-	400	Other Operating Expenses
43-4600-4820	Fees & Permits	-	258	600	-	600	1,760	Other Operating Expenses
43-4600-4910	Printing & Publications	-	-	600	-	-	-	Other Operating Expenses
43-4600-4520	Water	13,200	7,118	7,093	3,941	7,487	7,649	Internal Expense
43-4600-4525	Sewer	960	2,150	2,382	1,182	2,373	2,553	Internal Expense
43-4600-3940	Interest Revenue	-	(25)	-	-	-	-	Interest
43-4600-3950	Miscellaneous Revenue	-	-	-	-	-	(359,700)	Other Non-Op Revenue
	Total	$ 3,116	$ 11,905	$ (265,531)	$ 6,872	$ (284,807)	$ (383,654)	

2023 Actual as of December 31, 2022

Division	51	Recreation & Parks					
Department	5100	Event Center Operations					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ 291,415	$ 442,643	$ 410,188	$ 284,684	$ 412,635	$ 412,174	-6.9%
Internal Revenue	42,200	51,764	51,267	32,325	49,393	58,197	12.4%
Total Operating Revenue	$ 333,615	$ 494,408	$ 461,455	$ 317,009	$ 462,028	$ 470,371	-4.9%
Salaries and Wages	$ (242,155)	$ (259,943)	$ (313,377)	$ (146,806)	$ (304,185)	$ (392,056)	50.8%
Employee Benefits	(122,197)	(120,294)	(166,959)	(69,378)	(152,777)	(183,753)	52.8%
Outside Services/Contractual	(37,016)	(30,261)	(26,244)	(8,987)	(22,454)	(34,172)	12.9%
Utilities	(41,696)	(47,247)	(41,288)	(20,740)	(38,514)	(44,688)	-5.4%
Other Operating Expenses	(102,599)	(91,857)	(125,781)	(64,808)	(115,483)	(127,746)	39.1%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(17,340)	(18,501)	(19,116)	(9,833)	(19,017)	(20,673)	11.7%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	$ (563,003)	$ (568,104)	$ (692,765)	$ (320,552)	$ (652,430)	$ (803,088)	41.4%
Operating Contribution	$ (229,388)	$ (73,696)	$ (231,310)	$ (3,543)	$ (190,402)	$ (332,717)	351.5%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (229,388)	$ (73,696)	$ (231,310)	$ (3,543)	$ (190,402)	$ (332,717)	351.5%
Non-Operations							
Property Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	65,625	-	32,813	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	1,128	-	-	-	-	-100.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	$ (229,388)	$ (72,568)	$ (165,685)	$ (3,543)	$ (157,589)	$ (332,717)	358.5%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ (229,388)	$ (72,568)	$ (165,685)	$ (3,543)	$ (157,589)	$ (332,717)	358.5%

	Division	51	Recreation & Parks					
	Department	5100	Event Center Operations					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
51-5100-3515	Room Rent	$ (310,905)	$ (452,673)	$ (362,085)	$ (219,228)	$ (332,026.34)	$ (404,611)	Operating Revenue
51-5100-3000	Room Rent	42,200	51,764	51,267	(880)	16,188	58,197	Operating Revenue
51-5100-3400	Program Revenue	-	-	(8,600)	(4,136)	(8,736)	-	Operating Revenue
51-5100-3507	Forfeited Room Rent	-	(11,517)	-	-	-	-	Operating Revenue
51-5100-3508	Room Rent Adjustment	-	-	-	716	716	-	Operating Revenue
51-5100-3511	Room Rent Discount	-	-	-	1,045	1,045	-	Operating Revenue
51-5100-3520	Catering Revenue	(17,800)	(30,218)	(74,500)	(43,191)	(65,691)	(31,850)	Operating Revenue
51-5100-3525	Food&Beverage Revenue	(400)	-	(1,920)	(1,809)	(2,429)	(5,750)	Operating Revenue
51-5100-3530	Linen Rent	(1,510)	-	(2,900)	(4,250)	(5,050)	(6,960)	Operating Revenue
51-5100-3540	A-V Rent	(900)	-	(1,850)	(1,920)	(2,620)	(3,450)	Operating Revenue
51-5100-3555	Equipment Rent	(2,100)	-	(9,600)	(11,047)	(14,047)	(17,750)	Operating Revenue
51-5100-3710	Parking Voucher Revenue	-	-	-	15	15	-	Operating Revenue
51-5100-7000	Internal Room Rent	(32,200)	(24,089)	(28,267)	(10,988)	(27,756)	(30,000)	Internal Revenue
51-5100-7100	Internal Contribution of Room Rent	(10,000)	(27,675)	(23,000)	(21,338)	(21,638)	(28,197)	Internal Revenue
51-5100-4100	Accrued Payroll Expense	-	(9,032)	-	1,471	1,471	13,860	Salaries and Wages
51-5100-4110	Salaries & Wage - Regular Full	213,630	197,308	299,218	106,267	255,302	376,242	Salaries and Wages
51-5100-4115	Salaries & Wage - Temp	27,125	33,522	12,600	12,707	20,267	-	Salaries and Wages
51-5100-4120	Sick/Personal	-	11,936	-	9,537	9,537	-	Salaries and Wages
51-5100-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages
51-5100-4125	Vacation Time	-	13,730	-	9,533	9,533	-	Salaries and Wages
51-5100-4127	Holiday Pay	-	9,553	-	5,910	5,910	-	Salaries and Wages
51-5100-4130	Administrative Leave	-	2,020	-	99	99	-	Salaries and Wages
51-5100-4135	Compensatory Time	-	249	-	986	986	-	Salaries and Wages
51-5100-4145	Overtime	1,400	659	1,559	225	1,008	1,954	Salaries and Wages
51-5100-4185	Workers' Comp Leave	-	-	-	72	72	-	Salaries and Wages
51-5100-4200	F.I.C.A.	18,525	20,188	23,973	10,944	22,983	29,992	Employee Benefits
51-5100-4300	Accrued Benefit Expense	-	(1,584)	-	302	302	-	Employee Benefits
51-5100-4305	Allocated Benefit	60,924	72,446	83,609	41,018	82,662	107,302	Employee Benefits
51-5100-4345	Workers' Comp Insurance	23,093	12,181	34,036	7,547	24,639	17,103	Employee Benefits
51-5100-4356	CalPERS	19,075	15,771	24,560	9,369	21,603	28,369	Employee Benefits
51-5100-4368	Unemployment Insur. Exp Rating	579	1,252	759	193	571	963	Employee Benefits
51-5100-4369	Employment Training Tax	-	41	21	7	17	24	Employee Benefits
51-5100-4435	Software Licenses/Maintenance	750	525	500	-	500	525	Outside Services/Contractual
51-5100-4465	Contractual Services	36,266	29,736	25,744	8,987	21,954	33,647	Outside Services/Contractual
51-5100-4510	Natural Gas	5,620	6,968	5,150	2,462	5,262	8,600	Utilities
51-5100-4515	Electricity	13,600	19,180	22,098	10,878	19,082	19,200	Utilities
51-5100-4530	T.T.S.A.	6,800	6,710	6,800	3,355	6,755	8,728	Utilities
51-5100-4535	Cable	6,336	6,721	-	-	-	-	Utilities
51-5100-4540	Telephone	3,300	540	1,200	295	895	660	Utilities
51-5100-4545	Disposal	6,040	7,127	6,040	3,750	6,520	7,500	Utilities
51-5100-4610	Operating Supplies	9,560	25,016	12,400	5,360	11,540	14,200	Other Operating Expenses
51-5100-4620	Uniforms	2,000	1,988	1,156	1,260	1,260	1,646	Other Operating Expenses
51-5100-4621	Safety Gear	-	436	-	124	124	-	Other Operating Expenses
51-5100-4640	Equipment	9,500	4,215	16,600	14,321	17,821	12,500	Other Operating Expenses
51-5100-4685	Cost of Sales - Alcohol	600	69	-	-	-	-	Other Operating Expenses

	Division	51	Recreation & Parks					
	Department	5100	Event Center Operations					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
51-5100-4665	Cost of Sales - Food&Beverage	$ 1,040	$ 1,992	$ 2,180	$ 552	$ 1,271.90	$ 1,440	Other Operating Expenses
51-5100-4710	Repair & Maint. - Buildings	29,600	16,128	24,400	7,264	14,464	24,000	Other Operating Expenses
51-5100-4730	Repair & Maint - Grounds	-	29	-	-	-	-	Other Operating Expenses
51-5100-4740	Repair & Maint. - Other	2,500	4,063	6,000	-	3,000	4,800	Other Operating Expenses
51-5100-4815	Postage	25	14	50	-	-	20	Other Operating Expenses
51-5100-4820	Fees & Permits	535	615	550	-	550	550	Other Operating Expenses
51-5100-4830	Travel	150	441	2,000	1,718	2,718	2,000	Other Operating Expenses
51-5100-4846	Credit Card Merchant Charges	18,000	9,986	12,000	6,085	12,085	13,200	Other Operating Expenses
51-5100-4855	Conference, Education, & Training Registration or Fees	1,800	2,106	1,000	4,333	4,833	1,000	Other Operating Expenses
51-5100-4860	Cash Over/Short	-	(306)	-	-	-	-	Other Operating Expenses
51-5100-4880	Memberships	765	-	1,105	400	1,505	650	Other Operating Expenses
51-5100-4890	Employee Relations	-	-	-	-	-	540	Other Operating Expenses
51-5100-4900	Advertising	26,524	25,066	46,340	23,392	44,312	38,200	Other Operating Expenses
51-5100-4910	Printing & Publications	-	-	-	-	-	13,000	Other Operating Expenses
51-5100-4520	Water	14,820	7,016	7,476	3,520	6,884	7,029	Internal Expense
51-5100-4525	Sewer	2,520	11,485	11,640	6,313	12,133	13,644	Internal Expense
51-5100-3950	Miscellaneous Revenue	-	(1,128)	-	-	-	-	Other Non-Op Revenue
51-5100-3435	Grant Revenue	-	-	(65,625)	-	(32,813)	-	Grant Revenue
	Total	$ 229,388	$ 72,568	$ 165,685	$ 3,543	$ 157,589	$ 332,717	

Division	51	Recreation & Parks	2021	2022	2023	2024
Department	5100	Event Center Operations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	**Contractual Services**					
	Linen Services		$ 2,050	$ 840	$ 2,400	$ 2,100
	Carpet Cleaning		4,000	4,000	2,500	-
	Seasonal Lighting		-	5,000	1,500	1,500
	Alarm Service		360	400	360	840
	Tank System Test		1,854	560	560	700
	Web Camera		-	1,194	1,194	1,200
	Rendering		700	600	600	600
	Pest Control		760	1,140	1,200	1,452
	Shredding		540	-	480	400
	Kitchen Appliance & Repairs		-	5,900	1,800	-
	Wallpaper Lakeview Suite/ Paint		-	-		-
	HVAC Maintenance		1,300	1,300	1,300	2,400
	Fire Extinguisher Service		312	312	350	450
	Fire Suppression/Hood Inspection		500	500	500	500
	Snow Removal		17,000	14,520	11,000	21,505
	Total Contractual Services		**$ 29,376**	**$ 36,266**	**$ 25,744**	**$ 33,647**
4610	**Operating Supplies**					
	Coffee Service Supplies		$ 400	$ 440	$ 280	$ 200
	Light Bulbs		600	720	600	-
	Various Hardware & Operating Supplies		9,200	8,400	11,520	14,000
	Total Operating Supplies		**$ 10,200**	**$ 9,560**	**$ 12,400**	**$ 14,200**
4640	**Equipment**					
	Ice Machine		$ -	$ -	$ 5,400	$ -
	Snow Blower		-	-	4,200	-
	Service ware		-	5,000	7,000	5,000
	Carpet Cleaning Machine		-	4,500	-	-
	Ballroom Blinds		-	-	-	7,500
	Ceremony Chairs		5,000	-	-	-
	Table Skirts/Dispensers/Kegerator		5,000	-	-	-
	Total Equipment		**$ 10,000**	**$ 9,500**	**$ 16,600**	**$ 12,500**
4710	**Repair & Maint. - Buildings**					
	Miscellaneous Building Repairs		$ 6,000	$ 9,600	$ 14,400	$ 24,000
	Stucco Repairs		4,000	-	-	-
	Restroom Upgrades		-	12,000	-	-
	Lakeview Double Doors		-	8,000	-	-
	Total Repair & Maint. - Buildings		**$ 10,000**	**$ 29,600**	**$ 14,400**	**$ 24,000**
4900	**Advertising**					
	Web Maintenance and Advertising		$ 19,500	$ 16,000	$ -	$ -
	Bridal Guides		5,500	2,500	21,140	14,500
	Google Marketing		10,000	8,024	-	-
	Video & Photo Collateral		10,000	-	6,000	-
	Destination Media Marketing		1,200	-	-	-
	Internet Presence/Social Media		-	-	19,200	23,700
	Total Advertising		**$ 46,200**	**$ 26,524**	**$ 46,340**	**$ 38,200**

2023 Actual as of December 31, 2022

Division	14	Fleet & Equipment					
Department	2400	Vehicle Shop					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Salaries and Wages	$ (146,987)	$ (132,173)	$ (147,723)	$ (76,424)	$ (150,003)	$ (109,739)	-17.0%
Employee Benefits	(75,876)	(71,761)	(76,388)	(40,079)	(78,127)	(61,736)	-14.0%
Outside Services/Contractual	(7,240)	(10,871)	(13,560)	(2,751)	(7,181)	(10,920)	0.5%
Utilities	-	(3,154)	(6,481)	(2,231)	(5,925)	(5,430)	72.2%
Other Operating Expenses	(161,300)	(163,121)	(252,220)	(81,111)	(187,761)	(241,812)	48.2%
Insurance	(49,365)	(51,130)	(57,303)	(30,530)	(60,157)	(60,789)	18.9%
Internal Expense	-	-	-	(807)	(807)	(1,643)	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	(200,508)	(144,641)	(147,654)	(80,019)	(155,421)	(219,204)	51.6%
Total Operating Expense	$ (641,276)	$ (576,851)	$ (701,330)	$ (313,951)	$ (645,381)	$ (711,273)	23.3%
Operating Contribution	$ (641,276)	$ (576,851)	$ (701,330)	$ (313,951)	$ (645,381)	$ (711,273)	23.3%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	641,276	561,887	701,330	350,665	701,330	711,273	26.6%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ 0	$ (14,965)	$ (0)	$ 36,714	$ 55,949	$ -	-100.0%
Non-Operations							
Property Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ 425,000	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	-	14,965	-	-	-	-	-100.0%
Income(Loss)	$ 0	$ -	$ (0)	$ 36,714	$ 55,949	$ 425,000	0.0%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ 0	$ -	$ (0)	$ 36,714	$ 55,949	$ 425,000	0.0%

	Division	14	Fleet & Equipment					
	Department	2400	Vehicle Shop					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
14-2400-4110	Salaries & Wage - Regular Full	$ 142,187	$ 113,708	$ 144,827	$ 59,844	$ 131,980.32	$ 108,396.69	Salaries and Wages
14-2400-4115	Salaries & Wage - Temp	-	79	-	-	-	-	Salaries and Wages
14-2400-4100	Accrued Payroll Expense	-	(10,073)	-	1,209	1,209	-	Salaries and Wages
14-2400-4120	Sick/Personal	-	6,887	-	3,371	3,371	-	Salaries and Wages
14-2400-4123	Bereavement Pay	-	180	-	22	22	-	Salaries and Wages
14-2400-4125	Vacation Time	-	12,614	-	7,668	7,668	-	Salaries and Wages
14-2400-4127	Holiday Pay	-	6,501	-	3,248	3,248	-	Salaries and Wages
14-2400-4130	Administrative Leave	-	1,123	-	163	163	-	Salaries and Wages
14-2400-4135	Compensatory Time	-	271	-	223	223	-	Salaries and Wages
14-2400-4141	Duty Supervisor Pay	-	-	-	-	-	-	Salaries and Wages
14-2400-4145	Overtime	4,800	538	2,897	667	2,109	1,342	Salaries and Wages
14-2400-4185	Workers' Comp Leave	-	346	-	8	8	-	Salaries and Wages
14-2400-4190	Paid Time Off	-	-	-	2	2	-	Salaries and Wages
14-2400-4200	F.I.C.A.	11,245	10,740	11,301	5,305	10,933	8,395	Employee Benefits
14-2400-4300	Accrued Benefit Expense	-	(1,186)	-	257	257	-	Employee Benefits
14-2400-4305	Allocated Benefit	40,550	36,807	40,468	21,353	41,510	30,914	Employee Benefits
14-2400-4345	Workers' Comp Insurance	10,636	12,209	12,174	6,698	12,762	10,673	Employee Benefits
14-2400-4356	CalPERS	13,039	12,882	12,063	6,465	12,473	11,534	Employee Benefits
14-2400-4368	Unemployment Insur. Exp Rating	396	298	373	1	187	212	Employee Benefits
14-2400-4369	Employment Training Tax	10	10	10	0	5	7	Employee Benefits
14-2400-4435	Software Licenses/Maintenance	1,400	1,275	-	-	-	-	Outside Services/Contractual
14-2400-4465	Contractual Services	5,840	9,596	13,560	2,751	7,181	10,920	Outside Services/Contractual
14-2400-4610	Operating Supplies	60,500	57,525	78,700	29,318	65,418	79,312	Other Operating Expenses
14-2400-4515	Electricity	-	3,154	6,481	2,231	5,925	5,430	Utilities
14-2400-4611	Fuel	78,000	95,951	140,000	50,796	118,796	108,000	Other Operating Expenses
14-2400-4620	Uniforms	-	364	420	476	476	-	Other Operating Expenses
14-2400-4630	Tools	6,000	5,233	1,500	340	1,090	1,500	Other Operating Expenses
14-2400-4640	Equipment	11,200	3,938	6,000	-	-	11,000	Other Operating Expenses
14-2400-4740	Repair & Maint. - Other	1,500	111	1,500	-	-	1,500	Other Operating Expenses
14-2400-4820	Fees & Permits	2,100	-	2,100	170	1,970	500	Other Operating Expenses
14-2400-4825	Taxes & Licenses	-	-	-	10	10	-	Other Operating Expenses
14-2400-4830	Travel	1,000	-	1,000	-	-	4,000	Other Operating Expenses
14-2400-4855	Conference, Education, & Training Registration or Fees	1,000	-	21,000	-	-	36,000	Other Operating Expenses
14-2400-4870	Insurance	49,365	51,130	57,303	30,530	60,157	60,789	Insurance
14-2400-4520	Water	-	-	-	548	548	1,085	Internal Expense
14-2400-4525	Sewer	-	-	-	259	259	559	Internal Expense
14-2400-5600	Depreciation Expense	200,508	144,641	147,654	80,019	155,421	219,204	Depreciation
14-2400-6020	Fleet Allocation	(641,276)	(561,887)	(701,330)	(350,665)	(701,330)	(711,273)	Allocation of Fleet
14-2400-3911	Reallocation of Property Tax Revenue	-	-	-	-	-	(425,000)	Property Tax Revenue
14-2400-4358	Pension Expense	-	(14,965)	-	-	-	-	Other Non-Op Expenses
	Total	$ (0)	$ -	$ 0	$ (36,714)	$ (55,949)	$ (425,000)	

Division	14	Fleet & Equipment	2021	2022	2023	2024
Department	2400	Vehicle Shop	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	**Contractual Services**					
	Car Wash Services		$ 1,440	$ 950	$ 2,400	$ 1,800
	Crane Inspection		550	400	400	700
	Waste Oil Collection / Disposal / BMP Management - Shop Drainage Area		300	400	500	400
	Haz Mat Vault Testing		2,000	1,200	1,200	1,800
	Seasonal Tire Swap		140	800	2,120	2,120
	Aramark Uniform Service		720	240	240	-
	Annual Fuel Tank Inspection		1,000	850	900	1,600
	Fire Extinguisher		1,000	1,000	1,200	1,500
	Fuel Pump Repairs		-	-	1,000	1,000
	Mini Ex Boom Repair		8,000	-	-	
	Lucity Outside Contractor		-	-	3,600	
	Total Contractual Services		**$ 15,150**	**$ 5,840**	**$ 13,560**	**$ 10,920**
4610	**Operating Supplies**					
	Miscellaneous Hardware		$ 2,700	$ 1,500	$ 3,000	$ 2,200
	Miscellaneous Vehicle Parts		12,000	12,000	12,000	12,000
	Replacement Parts		8,600	11,200	4,000	6,000
	Vehicle Batteries		-	1,800	3,600	3,600
	Tires - Vehicles		23,500	21,000	40,000	38,000
	Motor Oil, Hydraulic Oil, etc.		3,700	4,000	8,600	10,000
	Vac Con Nozzles/Debris Hoses/Parts		-	9,000	7,500	7,512
	Hydro Flushing Nozzles		4,800	-		
	Total Operating Supplies		**$ 55,300**	**$ 60,500**	**$ 78,700**	**$ 79,312**
4640	**Equipment**					
	Light Tower Balloon Retros (2)		$ 11,000	$ -	$ -	$ -
	Tool Boxes for Trucks		-	4,200	-	-
	Binders, Straps & Chains for Loading		-	5,000	-	-
	Vac Con Chains		-	-	3,500	3,500
	Back Hoe Chains		-	-	2,500	2,500
	Replacement of Damaged or Failed Equipment		2,000	2,000	-	5,000
	Total Equipment		**$ 13,000**	**$ 11,200**	**$ 6,000**	**$ 11,000**
4855	**Conference, Education, & Training Registration or Fees**					
	Specialized Training		$ 1,000	$ 1,000	$ 1,000	$ -
	Commercial Driver Training		-	-	20,000	36,000
	Total Conference, Education, & Training Registration or Fees		**$ 1,000**	**$ 1,000**	**$ 21,000**	**$ 36,000**

2023 Actual as of December 31, 2022

General & Administrative and Base

Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ -	$ 13,800	$ 20,400	$ 38,596	$ 48,796	$ 40,399	192.8%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	$ -	$ 13,800	$ 20,400	$ 38,596	$ 48,796	$ 40,399	192.8%
Salaries and Wages	$ (1,759,387)	$ (1,637,356)	$ (2,121,751)	$ (1,076,289)	$ (2,132,543)	$ (2,193,142)	33.9%
Employee Benefits	(948,913)	(733,009)	(1,076,655)	(385,545)	(939,227)	(1,124,475)	53.4%
Outside Services/Contractual	(731,713)	(549,242)	(631,358)	(312,889)	(595,302)	(738,339)	34.4%
Utilities	(103,384)	(107,227)	(128,505)	(45,048)	(111,528)	(131,636)	22.8%
Other Operating Expenses	(348,499)	(311,905)	(452,866)	(218,304)	(418,039)	(519,762)	66.6%
Insurance	(48,004)	(57,207)	(65,540)	(30,630)	(64,850)	(88,059)	53.9%
Internal Expense	(49,800)	(61,967)	(57,711)	(36,505)	(54,795)	(63,172)	1.9%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	(6,863)	(14,704)	(25,464)	(10,720)	(25,954)	(38,442)	161.4%
Total Operating Expense	$ (3,996,563)	$ (3,472,617)	$ (4,559,849)	$ (2,115,929)	$ (4,342,238)	$ (4,897,027)	41.0%
Operating Contribution	$ (3,996,563)	$ (3,458,817)	$ (4,539,449)	$ (2,077,333)	$ (4,293,441)	$ (4,856,628)	40.4%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (3,996,563)	$ (3,458,817)	$ (4,539,449)	$ (2,077,333)	$ (4,293,441)	$ (4,856,628)	40.4%
Non-Operations							
Property Tax Revenue	$ 3,721,000	$ 4,392,239	$ (385,000)	$ (192,500)	$ (385,000)	$ 2,725,000	-38.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	(26,538)	-	-	-	-	-100.0%
Interest	50,000	(72,792)	24,000	35,749	59,749	45,000	-161.8%
Other Non-Op Revenue	-	4,640	-	4,581	4,581	-	-100.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	(95,000)	(258,360)	(98,000)	(49,000)	(98,000)	(340,000)	31.6%
Income(Loss)	$ (320,563)	$ 580,373	$ (4,998,449)	$ (2,278,504)	$ (4,712,112)	$ (2,426,628)	-518.1%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ (320,563)	$ 580,373	$ (4,998,449)	$ (2,278,504)	$ (4,712,112)	$ (2,426,628)	-518.1%
Earnings Before Interest, Depreciation & Amortization		$ 595,077		$ (2,267,784)	$ (4,686,158)	$ (2,388,186)	

2023 Actual as of December 31, 2022

Division	**11**	**General & Administrative**
Department	**1110**	**Board of Directors**

Income Statement	**2022 Budget**	**2022 Actual**	**2023 Budget**	**2023 Actual**	**2023 Projected**	**2024 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)	$ (24,000)	$ (24,000)	$ (12,000)	$ (24,000)	$ (24,000)	0.0%
Employee Benefits	(149,984)	(150,757)	(155,547)	(78,119)	(155,893)	(170,450)	13.1%
Outside Services/Contractual	(600)	-	(20,800)	-	(4,600)	(26,400)	0.0%
Utilities	(3,864)	(3,095)	(3,864)	(1,287)	(3,219)	(1,860)	-39.9%
Other Operating Expenses	(10,000)	(10,729)	(26,600)	(3,110)	(12,610)	(23,395)	118.1%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(20,200)	(2,872)	(17,017)	(6,526)	(15,794)	(12,200)	324.8%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	$ (208,648)	$ (191,452)	$ (247,828)	$ (101,042)	$ (216,116)	$ (258,305)	34.9%
Operating Contribution	$ (208,648)	$ (191,452)	$ (247,828)	$ (101,042)	$ (216,116)	$ (258,305)	34.9%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (208,648)	$ (191,452)	$ (247,828)	$ (101,042)	$ (216,116)	$ (258,305)	34.9%
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)	$ (208,648)	$ (191,452)	$ (247,828)	$ (101,042)	$ (216,116)	$ (258,305)	34.9%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ (208,648)	$ (191,452)	$ (247,828)	$ (101,042)	$ (216,116)	$ (258,305)	34.9%

	Division	11	General & Administrative					
	Department	1110	Board of Directors					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
11-1110-4110	Salaries & Wage - Regular Full	$ 24,000	$ 24,000	$ 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	1,836	1,836	918	1,836	1,836	Employee Benefits
11-1110-4300	Accrued Benefit Expense	-	-	-	-	-	-	Employee Benefits
11-1110-4305	Allocated Benefit	147,930	147,931	153,497	76,748	153,497	167,856	Employee Benefits
11-1110-4345	Workers' Comp Insurance	151	161	151	93	169	180	Employee Benefits
11-1110-4368	Unemployment Insur. Exp Rating	65	804	61	348	378	576	Employee Benefits
11-1110-4369	Employment Training Tax	2	24	2	12	13	2	Employee Benefits
11-1110-4465	Contractual Services	600	-	20,800	-	4,600	26,400	Outside Services/Contractual
11-1110-4540	Telephone	3,864	3,095	3,864	1,287	3,219	1,860	Utilities
11-1110-4610	Operating Supplies	-	2,738	2,400	2,489	3,689	5,520	Other Operating Expenses
11-1110-4830	Travel	10,000	6,993	18,200	621	8,921	9,125	Other Operating Expenses
11-1110-4855	Conference, Education, & Training Registration or Fees	-	808	-	-	-	5,575	Other Operating Expenses
11-1110-4880	Memberships	-	-	-	-	-	175	Other Operating Expenses
11-1110-4900	Advertising	-	191	-	-	-	3,000	Other Operating Expenses
11-1110-4985	Election Charges	-	-	6,000	-	-	-	Other Operating Expenses
11-1110-4836	Rent of Event Center	20,200	2,872	17,017	6,526	15,794	12,200	Internal Expense
	Total	$ 208,648	$ 191,452	$ 247,828	$ 101,042	$ 216,116	$ 258,305	

Division	11	General & Administrative	2021	2022	2023	2024	
Department	1110	Board of Directors	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4465	**Contractual Services**						
	Electronic Scanning Service		$ -	$ -	$ 10,000	$ 15,000	
	Retention System		-	-	10,200	10,200	
	JCG Technologies		450	-	-	-	Moved to Information Technology
	Outside Service to prepare minutes		600	600	600	1,200	
	Total Contractual Services		**$ 1,050**	**$ 600**	**$ 20,800**	**$ 26,400**	
4830	**Travel**						
	California Parks & Recreation Society		$ 1,500	$ 3,000	$ 5,000	$ 3,800	
	California Special District Association Secretary Conference		-	-	2,000	1,425	
	Safety Day Conference		600	2,000	1,200	800	
	Board of Supervisors' Reception		2,000	2,000	2,000	-	
	California Special District Association Annual Conference		5,575	3,000	8,000	3,100	
	Total Travel		**$ 9,675**	**$ 10,000**	**$ 18,200**	**$ 9,125**	Travel & Meetings Seperated in 2024
4855	**Conference, Education, & Training Registration or Fees**						
	California Parks & Recreation Society					$ 2,100	
	California Special District Association Secretary Conference					475	
	Board of Supervisors' Reception					1,000	
	California Special District Association Annual Conference					2,000	
	Total Conference, Education, & Training Registration or Fees		**$ -**	**$ -**	**$ -**	**$ 5,575**	
4836	**Rent of Event Center**						
	Monthly Board Meetings		$ 13,280	$ 8,000	$ 8,000	$ 8,200	
	Meeting Provisions		5,197	5,200	5,017	-	
	Recreation & Parks Commission Meetings		9,960	6,000	3,000	3,000	
	Board/District Open House/Mixer Placer County Board of Supervisors		1,660	1,000	1,000	1,000	
	Total Rent of Event Center		**$ 30,097**	**$ 20,200**	**$ 17,017**	**$ 12,200**	

2023 Actual as of December 31, 2022

Division	11	General & Administrative					
Department	1130	Engineering					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Salaries and Wages	$ (443,051)	$ (398,901)	$ (403,667)	$ (210,098)	$ (410,556)	$ (407,296)	2.1%
Employee Benefits	(205,369)	(106,909)	(158,563)	(63,646)	(142,314)	(160,028)	49.7%
Outside Services/Contractual	(40,000)	(20,450)	(31,000)	(12,493)	(35,493)	(71,000)	247.2%
Utilities	-	(307)	(480)	(195)	(435)	(420)	37.0%
Other Operating Expenses	(16,700)	(10,774)	(22,147)	(7,722)	(19,072)	(25,135)	133.3%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	$ (705,120)	$ (537,341)	$ (615,857)	$ (294,154)	$ (607,870)	$ (663,878)	23.5%
Operating Contribution	$ (705,120)	$ (537,341)	$ (615,857)	$ (294,154)	$ (607,870)	$ (663,878)	23.5%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (705,120)	$ (537,341)	$ (615,857)	$ (294,154)	$ (607,870)	$ (663,878)	23.5%
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)	$ (705,120)	$ (537,341)	$ (615,857)	$ (294,154)	$ (607,870)	$ (663,878)	23.5%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ (705,120)	$ (537,341)	$ (615,857)	$ (294,154)	$ (607,870)	$ (663,878)	23.5%

	Division	11	General & Administrative					
	Department	1130	Engineering					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
11-1130-3385	Engineering Fee - external	$ -	$ -	$ -	$ -	$ -	$ -	Operating Revenue
11-1130-4110	Salaries & Wage - Regular Full	700,162	622,950	712,452	298,579	653,440	752,910	Salaries and Wages
11-1130-4145	Overtime	-	-	5,700	460	3,299	2,598	Salaries and Wages
11-1130-4105	Wages - Capital Projects	(257,111)	(335,360)	(314,485)	(168,923)	(326,165)	(348,212)	Salaries and Wages
11-1130-4115	Salaries & Wage - Temp	-	-	-	-	-	-	Salaries and Wages
11-1130-4100	Accrued Payroll Expense	-	(25,145)	-	2,471	2,471	-	Salaries and Wages
11-1130-4120	Sick/Personal	-	35,906	-	20,426	20,426	-	Salaries and Wages
11-1130-4123	Bereavement Pay	-	1,351	-	333	333	-	Salaries and Wages
11-1130-4125	Vacation Time	-	56,129	-	32,639	32,639	-	Salaries and Wages
11-1130-4127	Holiday Pay	-	31,505	-	15,737	15,737	-	Salaries and Wages
11-1130-4130	Administrative Leave	-	11,611	-	8,225	8,225	-	Salaries and Wages
11-1130-4135	Compensatory Time	-	(181)	-	2	2	-	Salaries and Wages
11-1130-4185	Workers' Comp Leave	-	136	-	150	150	-	Salaries and Wages
11-1130-4200	F.I.C.A.	53,562	53,644	54,939	21,528	48,892	57,796	Employee Benefits
11-1130-4205	Benefits - Capital Projects	(116,681)	(176,524)	(161,520)	(83,616)	(164,376)	(177,797)	Employee Benefits
11-1130-4300	Accrued Benefit Expense	-	(3,991)	-	(792)	(792)	-	Employee Benefits
11-1130-4305	Allocated Benefit	199,677	177,733	199,078	105,899	205,056	214,725	Employee Benefits
11-1130-4345	Workers' Comp Insurance	4,764	4,650	5,565	2,571	5,343	5,294	Employee Benefits
11-1130-4356	CalPERS	62,111	50,074	58,642	18,045	47,253	59,159	Employee Benefits
11-1130-4368	Unemployment Insur. Exp Rating	1,887	1,281	1,813	12	915	818	Employee Benefits
11-1130-4369	Employment Training Tax	50	42	48	0	24	31	Employee Benefits
11-1130-4420	Engineering - Outside	9,000	3,690	16,000	6,693	14,693	5,000	Outside Services/Contractual
11-1130-4465	Contractual Services	31,000	16,760	15,000	5,800	20,800	66,000	Outside Services/Contractual
11-1130-4540	Telephone	-	307	480	195	435	420	Utilities
11-1130-4610	Operating Supplies	2,400	518	1,200	-	600	1,200	Other Operating Expenses
11-1130-4620	Uniforms	1,300	994	1,997	749	749	2,585	Other Operating Expenses
11-1130-4621	Safety Gear	1,000	51	500	495	745	500	Other Operating Expenses
11-1130-4640	Equipment	-	520	1,000	238	238	1,000	Other Operating Expenses
11-1130-4816	Shipping	-	-	-	44	44	-	Other Operating Expenses
11-1130-4820	Fees & Permits	600	51	600	79	379	600	Other Operating Expenses
11-1130-4830	Travel	5,200	-	8,500	1,838	7,838	5,625	Other Operating Expenses
11-1130-4855	Conference, Education, & Training Registration or Fees	6,200	8,639	4,700	3,100	6,100	9,375	Other Operating Expenses
11-1130-4880	Memberships	-	-	3,150	180	1,380	2,100	Other Operating Expenses
11-1130-4890	Employee Relations	-	-	500	-	-	650	Other Operating Expenses
11-1130-4900	Advertising	-	-	-	-	-	1,500	Other Operating Expenses
11-1130-4910	Printing & Publications	-	-	-	999	999	-	Other Operating Expenses
	Total	$ 705,120	$ 537,341	$ 615,857	$ 294,154	$ 607,870	$ 663,878	

Division	11	General & Administrative	2021	2022	2023	2024	
Department	1130	Engineering	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4420	**Outside Engineering Fees**						
	GIS Water Implementation and Sewer Updates		$ 20,000	$ -	$ -	$ -	Moved to Information Technology
	Hydraulic Model & GIS		-	-	16,000	-	
	Surveyor Services		-	9,000	-	5,000	
	Total Outside Engineering Fees		**$ 20,000**	**$ 9,000**	**$ 16,000**	**$ 5,000**	
4465	**Contractual Services**						
	On-Call Surveying Services		$ 12,000	$ 16,000	$ -	$ -	
	Water Modeling & GIS		-	-	-	60,000	
	Annual Water Audit Service		3,500	15,000	15,000	6,000	
	Total Contractual Services		**$ 15,500**	**$ 31,000**	**$ 15,000**	**$ 66,000**	
4830	**Travel**						
	Conferences		$ 9,000	$ -	$ -	$ -	
	Various Meetings and Travel Expense for Training		1,200	5,200	8,500	5,625	
	Total Travel		**$ 10,200**	**$ 5,200**	**$ 8,500**	**$ 5,625**	
4855	**Conference, Education, & Training Registration or Fees**						
	CA NV AWWA Spring Conference		$ -	$ -	$ -	$ 3,000	
	NIGP Certification		-	-	-	750	
	North Tahoe Leadership		-	-	-	750	
	Various Seminars and Training		3,000	6,200	4,700	4,875	
	Total Conference, Education, & Training Registration or Fees		**$ 3,000**	**$ 6,200**	**$ 4,700**	**$ 9,375**	

2023 Actual as of December 31, 2022

Division	11	General & Administrative					
Department	1200	Accounting					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Salaries and Wages	$ (484,751)	$ (428,372)	$ (571,289)	$ (277,477)	$ (562,027)	$ (608,233)	42.0%
Employee Benefits	(220,996)	(179,891)	(254,275)	(118,635)	(245,285)	(273,748)	52.2%
Outside Services/Contractual	(105,456)	(70,306)	(63,000)	(49,014)	(61,164)	(101,834)	44.8%
Utilities	-	-	-	-	-	-	0.0%
Other Operating Expenses	(121,740)	(106,068)	(142,332)	(69,131)	(140,731)	(151,718)	43.0%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	$ (932,943)	$ (784,636)	$ (1,030,895)	$ (514,257)	$ (1,009,208)	$ (1,135,533)	44.7%
Operating Contribution	$ (932,943)	$ (784,636)	$ (1,030,895)	$ (514,257)	$ (1,009,208)	$ (1,135,533)	44.7%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (932,943)	$ (784,636)	$ (1,030,895)	$ (514,257)	$ (1,009,208)	$ (1,135,533)	44.7%
Non-Operations							
Property Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	$ (932,943)	$ (784,636)	$ (1,030,895)	$ (514,257)	$ (1,009,208)	$ (1,135,533)	44.7%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ (932,943)	$ (784,636)	$ (1,030,895)	$ (514,257)	$ (1,009,208)	$ (1,135,533)	44.7%

	Division	11	General & Administrative					
	Department	1200	Accounting					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
11-1200-4110	Salaries & Wage - Regular Full	$ 478,751	$ 370,505	$ 566,755	$ 221,022	$ 503,314	$ 606,415	Salaries and Wages
11-1200-4115	Salaries & Wage - Temp	-	213	-	-	-	-	Salaries and Wages
11-1200-4100	Accrued Payroll Expense	-	(12,451)	-	4,182	4,182	-	Salaries and Wages
11-1200-4120	Sick/Personal	-	17,520	-	13,601	13,601	-	Salaries and Wages
11-1200-4123	Bereavement Pay	-	1,246	-	-	-	-	Salaries and Wages
11-1200-4125	Vacation Time	-	20,744	-	18,878	18,878	-	Salaries and Wages
11-1200-4127	Holiday Pay	-	17,857	-	11,626	11,626	-	Salaries and Wages
11-1200-4130	Administrative Leave	-	2,223	-	2,569	2,569	-	Salaries and Wages
11-1200-4135	Compensatory Time	-	3,021	-	2,494	2,494	-	Salaries and Wages
11-1200-4145	Overtime	6,000	7,494	4,534	3,105	5,363	1,818	Salaries and Wages
11-1200-4200	F.I.C.A.	37,083	33,081	43,704	19,706	41,474	46,530	Employee Benefits
11-1200-4300	Accrued Benefit Expense	-	(2,012)	-	659	659	-	Employee Benefits
11-1200-4305	Allocated Benefit	136,533	112,970	158,366	77,527	156,407	172,946	Employee Benefits
11-1200-4345	Workers' Comp Insurance	3,036	2,695	4,076	1,837	3,867	4,198	Employee Benefits
11-1200-4356	CalPERS	43,002	31,835	46,649	18,695	41,931	48,985	Employee Benefits
11-1200-4368	Unemployment Insur. Exp Rating	1,306	1,281	1,442	203	921	1,052	Employee Benefits
11-1200-4369	Employment Training Tax	34	42	38	7	26	38	Employee Benefits
11-1200-4415	Accounting Fees	51,250	43,050	46,700	41,350	45,350	47,000	Outside Services/Contractual
11-1200-4435	Software Licenses/Maintenance	34,106	4,864	-	-	-	-	Outside Services/Contractual
11-1200-4465	Contractual Services	20,100	22,392	16,300	7,664	15,814	54,834	Outside Services/Contractual
11-1200-4610	Operating Supplies	4,700	6,714	5,800	2,163	5,063	6,000	Other Operating Expenses
11-1200-4620	Uniforms	2,100	543	1,892	753	753	1,975	Other Operating Expenses
11-1200-4640	Equipment	600	123	600	647	647	600	Other Operating Expenses
11-1200-4815	Postage	33,600	28,861	29,400	14,231	28,931	32,400	Other Operating Expenses
11-1200-4830	Travel	-	-	-	-	-	14,000	Other Operating Expenses
11-1200-4835	Rents & Leases	1,040	1,077	1,080	539	1,079	1,076	Other Operating Expenses
11-1200-4845	Bank Fees & Charges	9,600	9,433	9,600	5,607	10,407	12,002	Other Operating Expenses
11-1200-4846	Credit Card Merchant Charges	54,000	66,726	76,800	36,840	75,240	73,200	Other Operating Expenses
11-1200-4855	Conference, Education, & Training Registration or Fees	16,100	2,328	15,930	7,457	17,557	8,000	Other Operating Expenses
11-1200-4880	Memberships	-	582	730	787	947	1,685	Other Operating Expenses
11-1200-4890	Employee Relations	-	-	500	92	92	780	Other Operating Expenses
11-1200-4895	Miscellaneous	-	(10,396)	-	-	-	-	Other Operating Expenses
11-1200-5065	Late Penalties	-	77	-	15	15	-	Other Operating Expenses
	Total	$ 932,943	$ 784,636	$ 1,030,895	$ 514,257	$ 1,009,208	$ 1,135,533	

Division	11	General & Administrative	2021	2022	2023	2024	
Department	1200	Accounting	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4415	**Outside Accounting Fees**						
	External Audit Services		$ 50,000	$ 50,000	$ 45,000	$ 45,200	
	GASB 68 Report Fee		-	-	700	700	
	CalPERS Calculation Consultant		750	1,250	1,000	1,100	
	Total Outside Accounting Fees		**$ 50,750**	**$ 51,250**	**$ 46,700**	**$ 47,000**	
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		1,730	1,770	-	-	
	Total Software Licenses/Maintenance		**$ 4,380**	**$ 34,106**	**$ -**	**$ -**	Moved to Information Technology
4465	**Contractual Services**						
	Utility Billing Statement Processing		$ 10,200	$ 8,400	$ 9,000	$ 9,575	
	Software Process Optimization		10,000	5,000	2,500	-	
	Customer Satisfaction Research		-	-	-	39,400	
	Intern Program		-	2,500	-	-	
	Check Scanner Maintenance		-	-	-	459	
	Answering Service		4,400	4,200	4,800	5,400	
	Total Contractual Services		**$ 24,600**	**$ 20,100**	**$ 16,300**	**$ 54,834**	
4640	**Equipment**						
	Desktop Scanners		$ 200	$ 200	$ 200	$ 200	
	Receipt Printer		200	200	200	200	
	Credit Card Printer		200	200	200	200	
	Total Equipment		**$ 600**	**$ 600**	**$ 600**	**$ 600**	
4815	**Postage**						
	Utility Billing - Statement Mailing Fees		$ 21,600	$ 30,000	$ 24,000	$ 28,800	
	Metered Postage Fees		6,600	3,600	5,400	3,600	
	Total Postage		**$ 28,200**	**$ 33,600**	**$ 29,400**	**$ 32,400**	
4830	**Travel**						
	Customer Service Training					$ 9,000	
	Certified Payroll Professional Training & Certification					2,000	
	Government Finance Officers Association					3,000	
	Total Travel		**$ -**	**$ -**	**$ -**	**$ 14,000**	
4855	**Conference, Education, & Training Registration or Fees**						
	Document Management Software Training		$ 4,000	$ 4,000	$ 1,000	$ -	
	Customer Service Training		9,100	9,100	9,100	1,500	
	Certified Payroll Professional Training & Certification		-	3,000	2,730	6,000	
	Microsoft Certification		-	-	600	-	
	Government Finance Officers Association		-	-	2,500	500	
	Total Conference, Education, & Training Registration or Fees		**$ 13,100**	**$ 16,100**	**$ 15,930**	**$ 8,000**	Travel & Meetings Seperated in 2024

2023 Actual as of December 31, 2022

Division	11	General & Administrative					
Department	1500	Public Information Office					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 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)	$ (53,709)	$ (109,771)	$ (124,269)	0.0%
Employee Benefits	-	-	(50,347)	(26,215)	(51,292)	(55,178)	0.0%
Outside Services/Contractual	-	-	(68,212)	(35,920)	(54,438)	(75,188)	0.0%
Utilities	-	-	-	-	-	(1,200)	0.0%
Other Operating Expenses	-	-	(93,514)	(39,244)	(78,744)	(116,504)	0.0%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	$ -	$ -	$ (324,629)	$ (155,089)	$ (294,246)	$ (372,339)	0.0%
Operating Contribution	$ -	$ -	$ (324,629)	$ (155,089)	$ (294,246)	$ (372,339)	0.0%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ -	$ -	$ (324,629)	$ (155,089)	$ (294,246)	$ (372,339)	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)	$ (155,089)	$ (294,246)	$ (372,339)	0.0%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ -	$ -	$ (324,629)	$ (155,089)	$ (294,246)	$ (372,339)	0.0%

Division	**11**	**General & Administrative**	
Department	**1500**	**Public Information Office**	

Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
11-1500-4110	Salaries & Wage - Regular Full	$ -	$ -	$ 112,555	$ 46,756	$ 102,818	$ 124,269	Salaries and Wages
11-1500-4100	Salaries & Wage - Regular Full	-	-	-	1,974	1,974	-	Salaries and Wages
11-1500-4120	Sick/Personal	-	-	-	2,221	2,221	-	Salaries and Wages
11-1500-4125	Vacation Time	-	-	-	790	790	-	Salaries and Wages
11-1500-4127	Holiday Pay	-	-	-	2,350	2,350	-	Employee Benefits
11-1500-4130	Administrative Leave	-	-	-	1,969	1,969	-	Salaries and Wages
11-1500-4200	F.I.C.A.	-	-	8,610	3,841	8,130	9,507	Employee Benefits
11-1500-4300	Workers' Comp Insurance	-	-	-	307	307	-	Employee Benefits
11-1500-4305	Allocated Benefit	-	-	31,451	15,663	31,328	35,441	Employee Benefits
11-1500-4345	Workers' Comp Insurance	-	-	803	419	819	932	Employee Benefits
11-1500-4356	CalPERS	-	-	9,191	3,636	8,214	9,124	Employee Benefits
11-1500-4368	Unemployment Insur. Exp Rating	-	-	284	-	141	168	Employee Benefits
11-1500-4369	Employment Training Tax	-	-	7	-	4	7	Employee Benefits
11-1500-4435	Software Licenses/Maintenance	-	-	8,572	8,325	9,273	9,188	Outside Services/Contractual
11-1500-4465	Contractual Services	-	-	59,640	27,596	45,166	66,000	Outside Services/Contractual
11-1500-4540	Telephone	-	-	-	-	-	1,200	Utilities
11-1500-4620	Uniforms	-	-	315	308	308	329	Other Operating Expenses
11-1500-4640	Equipment	-	-	-	1,265	1,265	3,000	Other Operating Expenses
11-1500-4830	Travel	-	-	2,500	-	-	1,875	Other Operating Expenses
11-1500-4855	Conference, Education, & Training Registration or Fees	-	-	500	25	25	1,125	Other Operating Expenses
11-1500-4880	Memberships	-	-	15,025	9,881	10,031	7,245	Other Operating Expenses
11-1500-4890	Employee Relations	-	-	-	-	-	130	Other Operating Expenses
11-1500-4900	Advertising	-	-	15,674	2,714	10,064	23,900	Other Operating Expenses
11-1500-4910	Printing & Publications	-	-	22,000	13,426	24,426	38,500	Other Operating Expenses
11-1500-4970	Community Outreach	-	-	17,500	9,582	20,582	15,400	Other Operating Expenses
11-1500-4980	Customer Information	-	-	20,000	2,042	12,042	25,000	Other Operating Expenses
	Total	$ -	$ -	$ 324,629	$ 155,089	$ 294,246	$ 372,339	

Division	11	General & Administrative	2021	2022	2023	2024	
Department	1500	Public Information Office	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4435	**Software Licenses/Maintenance**						
	Email Marketing Software				$ 898	$ 1,500	
	Social Media Archive Platform				5,988	5,988	
	Social Media Management Software				-	1,200	
	Subscription Services				1,686	500	
	Total Software Licenses/Maintenance				**$ 8,572**	**$ 9,188**	Moved from Administration
4465	**Contractual Services**						
	Graphic Design - Annual Report & Website				$ 25,000	$ 52,000	
	Website Updates/Upgrades/Maintenance				32,140	5,000	
	Brochures & Map Distribution				2,000	2,500	
	Video Production				-	5,000	
	Translation Services				500	1,500	
	Total Contractual Services				**$ 59,640**	**$ 66,000**	Moved from Administration
4880	**Memberships**						
	California Special District Association (CSDA)				$ 8,000	$ -	Moved to Administration
	California Parks & Recreation Society				150	150	
	Mountain Housing Council				-	5,500	
	North Tahoe Business Association				300	300	Moved from Administration
	California Association of Public Information Officers (CAPIO)				225	225	Moved from Administration
	Public Relation Society of America				350	375	Moved from Administration
	Truckee North Tahoe Transportation Management Association				-	695	
	California Tahoe Alliance				6,000	-	Moved to Administration
	Total Memberships				**$ 15,025**	**$ 7,245**	
4900	**Advertising**						
	Broadcast Media				$ 3,324	$ 3,500	
	Print Media				1,350	5,400	
	Social Media				5,000	7,500	
	Other Advertising (PSA's, Newspaper, etc.)				6,000	7,500	
	Total Advertising				**$ 15,674**	**$ 23,900**	Moved from Administration
4910	**Printing & Publications**						
	Direct Mail Flyers				$ 5,000	$ 17,500	
	Signage & Banners				6,000	6,000	
	Recreation & Parks Materials				6,000	10,000	
	District Informational Materials				5,000	5,000	
	Total Advertising				**$ 22,000**	**$ 38,500**	
4970	**Community Outreach**						
	Recreation & Parks Events Promotion				$ 10,000	$ 7,500	
	Water Conservation				$ -	$ 7,000	
	Community Sponsorships & Events				7,500	900	Moved from Administration
	Total Community Outreach				**$ 17,500**	**$ 15,400**	
4980	**Customer Information**						
	Reports & News Mailing Costs				$ 20,000	$ 25,000	
	Total Customer Information				**$ 20,000**	**$ 25,000**	Moved from Administration

2023 Actual as of December 31, 2022

Division	11	General & Administrative					
Department	1800	Base Facilities Maintenance					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Salaries and Wages	$ (18,250)	$ (18,252)	$ (69,675)	$ (38,896)	$ (38,896)	$ (42,233)	131.4%
Employee Benefits	(9,924)	(11,110)	(37,705)	(17,753)	(17,753)	(18,768)	68.9%
Outside Services/Contractual	(22,560)	(33,939)	(29,400)	(20,234)	(20,234)	(39,507)	16.4%
Utilities	(59,620)	(62,883)	(53,708)	(18,675)	(18,675)	(70,640)	12.3%
Other Operating Expenses	(15,650)	(15,206)	(15,880)	(4,514)	(4,514)	(4,140)	-72.8%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(15,600)	(13,398)	(14,444)	(6,179)	(6,179)	(12,975)	-3.2%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	$ (141,604)	$ (154,787)	$ (220,812)	$ (106,252)	$ (106,252)	$ (188,262)	21.6%
Operating Contribution	$ (141,604)	$ (154,787)	$ (220,812)	$ (106,252)	$ (106,252)	$ (188,262)	21.6%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (141,604)	$ (154,787)	$ (220,812)	$ (106,252)	$ (106,252)	$ (188,262)	21.6%
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)	$ (141,604)	$ (154,787)	$ (220,812)	$ (106,252)	$ (106,252)	$ (188,262)	21.6%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ (141,604)	$ (154,787)	$ (220,812)	$ (106,252)	$ (106,252)	$ (188,262)	21.6%

	Division	11	General & Administrative					
	Department	1800	Base Facilities Maintenance					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
11-1800-4110	Salaries & Wage - Regular Full	$ 18,250	$ 15,000	$ 69,122	$ 29,517	$ 29,517	$ 29,662	Salaries and Wages
11-1800-4145	Overtime	-	36	553	38	38	126	Salaries and Wages
11-1800-4100	Accrued Payroll Expense	-	(2,411)	-	1,164	1,164	-	Salaries and Wages
11-1800-4115	Salaries & Wage - Temp	-	259	-	4,970	4,970	12,444	Salaries and Wages
11-1800-4120	Sick/Personal	-	1,820	-	459	459	-	Salaries and Wages
11-1800-4123	Bereavement Pay	-	113	-	-	-	-	Salaries and Wages
11-1800-4125	Vacation Time	-	1,878	-	274	274	-	Salaries and Wages
11-1800-4127	Holiday Pay	-	700	-	1,418	1,418	-	Salaries and Wages
11-1800-4130	Administrative Leave	-	718	-	1,046	1,046	-	Salaries and Wages
11-1800-4135	Compensatory Time	-	138	-	10	10	-	Salaries and Wages
11-1800-4200	F.I.C.A.	1,396	1,557	5,330	2,886	2,886	3,231	Employee Benefits
11-1800-4300	Accrued Benefit Expense	-	(426)	-	203	203	-	Employee Benefits
11-1800-4305	Allocated Benefit	5,205	7,120	19,315	10,868	10,868	8,460	Employee Benefits
11-1800-4345	Workers' Comp Insurance	1,654	1,243	7,190	1,144	1,144	4,205	Employee Benefits
11-1800-4356	CalPERS	1,619	1,558	5,689	2,584	2,584	2,780	Employee Benefits
11-1800-4368	Unemployment Insur. Exp Rating	49	56	176	67	67	90	Employee Benefits
11-1800-4369	Employment Training Tax	1	2	5	2	2	3	Employee Benefits
11-1800-4465	Contractual Services	22,560	33,939	29,400	20,234	20,234	39,507	Outside Services/Contractual
11-1800-4520	Water	7,200	6,479	6,780	2,635	2,635	5,315	Internal Expense
11-1800-4525	Sewer	8,400	6,919	7,664	3,544	3,544	7,660	Internal Expense
11-1800-4510	Natural Gas	14,900	20,054	14,900	977	977	25,250	Utilities
11-1800-4515	Electricity	28,900	26,649	23,448	9,875	9,875	28,516	Utilities
11-1800-4530	T.T.S.A.	4,600	4,042	4,200	2,021	2,021	5,258	Utilities
11-1800-4540	Telephone	420	1,085	-	-	-	-	Utilities
11-1800-4545	Disposal	10,800	11,053	11,160	5,802	5,802	11,616	Utilities
11-1800-4610	Operating Supplies	3,150	3,720	3,380	2,621	2,621	3,540	Other Operating Expenses
11-1800-4710	Repair & Maint. - Buildings	12,500	11,487	12,500	1,894	1,894	600	Other Operating Expenses
	Total	$ 141,604	$ 154,787	$ 220,812	$ 106,252	$ 106,252	$ 188,262	

Division	Division	11	2021	2022	2023	2024
Department	Department	1800	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	**Contractual Services**					
	Linens and Mats		$ 1,320	$ 1,800	$ 1,500	$ 2,100
	Snow Removal		15,200	15,960	20,400	23,930
	Pest Control		1,200	1,200	1,200	1,500
	Fire Extinguishers		-	500	-	600
	Roof Snow Removal		-	-	-	9,000
	Alarm Service		400	-	-	400
	Heat Ventilation Air Conditioning Maintenance		1,000	1,000	1,000	650
	Alarm & Sprinkler Maintenance		3,500	900	2,500	400
	Elevator Maintenance		2,100	800	2,800	927
	Total Contractual Services		**$ 24,720**	**$ 22,160**	**$ 29,400**	**$ 39,507**

2023 Actual as of December 31, 2022

Division	11	General & Administrative						
Department	5040	Administrative						
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	$ -	$ 13,800	$ 20,400	$ 38,596	$ 48,796	$ 40,399	192.8%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	$ -	$ 13,800	$ 20,400	$ 38,596	$ 48,796	$ 40,399	192.8%
Salaries and Wages	$ (763,668)	$ (754,246)	$ (713,705)	$ (389,544)	$ (745,029)	$ (735,905)	-2.4%
Employee Benefits	(350,849)	(335,952)	(319,246)	(159,978)	(318,989)	(331,363)	-1.4%
Outside Services/Contractual	(286,536)	(205,954)	(132,700)	(57,317)	(122,417)	(110,930)	-46.1%
Utilities	(2,400)	(13,273)	-	-	-	-	-100.0%
Other Operating Expenses	(98,969)	(99,950)	(31,006)	(16,463)	(30,818)	(53,487)	-46.5%
Insurance	(48,004)	(49,058)	(55,492)	(25,776)	(54,801)	(78,624)	60.3%
Internal Expense	(10,000)	(32,443)	(23,000)	(22,275)	(22,575)	(33,197)	2.3%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	(6,863)	(14,704)	(25,464)	(10,720)	(25,954)	(38,442)	161.4%
Total Operating Expense	$ (1,567,289)	$ (1,505,580)	$ (1,300,613)	$ (682,072)	$ (1,320,583)	$ (1,381,948)	-8.2%
Operating Contribution	$ (1,567,289)	$ (1,491,780)	$ (1,280,213)	$ (643,475)	$ (1,271,786)	$ (1,341,549)	-10.1%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (1,567,289)	$ (1,491,780)	$ (1,280,213)	$ (643,475)	$ (1,271,786)	$ (1,341,549)	-10.1%
Non-Operations							
Property Tax Revenue	$ 3,721,000.00	$ 4,392,239.12	$ (385,000.00)	$ (192,499.98)	$ (385,000.00)	$ 2,725,000.00	-38.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	(26,538)	-	-	-	-	-100.0%
Interest	50,000	(72,792)	24,000	35,749	59,749	45,000	-161.8%
Other Non-Op Revenue	-	4,640	-	4,581	4,581	-	-100.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	(95,000)	(258,360)	(98,000)	(49,000)	(98,000)	(340,000)	31.6%
Income(Loss)	$ 2,108,711	$ 2,547,409	$ (1,739,213)	$ (844,646)	$ (1,690,457)	$ 1,088,451	-57.3%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ 2,108,711	$ 2,547,409	$ (1,739,213)	$ (844,646)	$ (1,690,457)	$ 1,088,451	-57.3%

	Division	11	General & Administrative					
	Department	5040	Administrative					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
11-5040-3300	Utility Billing Accrual	$ -	$ 1,649	$ -	$ (1,735)	$ (1,735)	$ -	Operating Revenue
11-5040-3310	Penalties and Interest	-	(14,361)	(20,400)	(35,811)	(46,011)	(40,399)	Operating Revenue
11-5040-3346	Ord 100 Certificate	-	-	-	-	-	-	Operating Revenue
11-5040-3380	Administrative Fee - external	-	(1,000)	-	(1,050)	(1,050)	-	Operating Revenue
11-5040-3750	Discount Earned	-	(88)	-	-	-	-	Operating Revenue
11-5040-4110	Salaries & Wage - Regular Full	763,668	676,425	713,705	304,200	659,685	735,905	Salaries and Wages
11-5040-4100	Accrued Payroll Expense	-	(26,471)	-	1,891	1,891	-	Salaries and Wages
11-5040-4115	Salaries & Wage - Temp	-	-	-	-	-	-	Salaries and Wages
11-5040-4120	Sick/Personal	-	18,838	-	19,680	19,680	-	Salaries and Wages
11-5040-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages
11-5040-4125	Vacation Time	-	40,158	-	36,097	36,097	-	Salaries and Wages
11-5040-4127	Holiday Pay	-	32,648	-	15,360	15,360	-	Salaries and Wages
11-5040-4130	Administrative Leave	-	12,648	-	12,316	12,316	-	Salaries and Wages
11-5040-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages
11-5040-4200	F.I.C.A.	58,421	53,219	54,598	16,800	43,995	56,297	Employee Benefits
11-5040-4300	Benefits	-	(3,805)	-	(743)	(743)	-	Employee Benefits
11-5040-4305	Allocated Benefit	217,788	214,447	199,428	108,838	208,170	209,875	Employee Benefits
11-5040-4345	Workers' Comp Insurance	4,784	8,252	5,092	4,977	7,513	9,159	Employee Benefits
11-5040-4356	CalPERS	67,745	62,790	58,279	30,104	59,132	55,332	Employee Benefits
11-5040-4368	Unemployment Insur. Exp Rating	2,058	1,015	1,801	-	897	672	Employee Benefits
11-5040-4369	Employment Training Tax	54	35	47	-	24	28	Employee Benefits
11-5040-4425	Attorney Fees	145,600	105,002	109,300	45,511	98,911	88,730	Outside Services/Contractual
11-5040-4435	Software Licenses/Maintenance	20,136	15,075	-	-	-	-	Outside Services/Contractual
11-5040-4465	Contractual Services	120,800	85,877	23,400	11,806	23,506	22,200	Outside Services/Contractual
11-5040-4540	Telephone	2,400	13,273	-	-	-	-	Utilities
11-5040-4610	Operating Supplies	10,000	10,124	2,600	1,412	2,712	6,000	Other Operating Expenses
11-5040-4620	Uniforms	1,200	544	1,261	776	776	1,317	Other Operating Expenses
11-5040-4640	Equipment	5,000	2,346	1,000	-	-	-	Other Operating Expenses
11-5040-4815	Postage	-	177	-	79	79	-	Other Operating Expenses
11-5040-4816	Shipping	2,400	799	600	403	703	960	Other Operating Expenses
11-5040-4820	Fees & Permits	-	5,980	1,600	10,597	12,197	14,600	Other Operating Expenses
11-5040-4830	Travel	4,150	4,591	7,800	-	5,300	8,500	Other Operating Expenses
11-5040-4835	Rents & Leases	10,064	11,551	-	(839)	(839)	-	Other Operating Expenses
11-5040-4846	Credit Card Merchant Charges	-	-	-	-	-	-	Other Operating Expenses
11-5040-4855	Conference, Education, & Training Registration or Fees	4,695	3,466	6,460	1,649	5,479	10,260	Other Operating Expenses
11-5040-4860	Cash Over/Short	-	62	-	-	-	-	Other Operating Expenses
11-5040-4880	Memberships	15,870	17,505	6,185	5,500	6,025	10,130	Other Operating Expenses
11-5040-4895	Miscellaneous	-	191	-	-	-	-	Other Operating Expenses
11-5040-4900	Advertising	14,790	16,850	-	438	438	-	Other Operating Expenses
11-5040-4910	Printing & Publications	3,000	3,638	3,000	-	1,500	1,200	Other Operating Expenses
11-5040-4970	Community Outreach	9,800	5,275	-	-	-	-	Other Operating Expenses
11-5040-4980	Customer Information	18,000	16,851	-	(3,553)	(3,553)	-	Other Operating Expenses
11-5040-4870	Insurance	$ 48,004	$ 49,058	$ 55,492	$ 25,776	$ 54,801	$ 78,624	Insurance
11-5040-4836	Rent of Event Center	-	4,768	-	938	938	5,000	Internal Expense
11-5040-4896	Contribution of Meeting Rooms	10,000	27,675	23,000	21,338	21,638	28,197	Internal Expense
11-5040-5600	Depreciation Expense	6,863	14,704	25,464	10,720	25,954	38,442	Depreciation
11-5040-3910	Property Tax Rev - curr sec	(4,800,000)	(5,049,600)	(5,000,000)	(2,500,000)	(5,000,000)	(5,300,000)	Property Tax Revenue
11-5040-3911	Reallocation of Property Tax Revenue	1,869,000	1,869,000	6,250,000	3,125,000	6,250,000	3,575,000	Property Tax Revenue
11-5040-3913	Property Tax Rev - RDA	(790,000)	(1,211,639)	(865,000)	(432,500)	(865,000)	(1,000,000)	Property Tax Revenue
11-5040-3435	Grant Revenue	-	26,538	-	-	-	-	Grant Revenue
11-5040-3920	Property Tax Rev - Interest	-	(1,073)	-	-	-	-	Interest
11-5040-3940	Interest Revenue	(50,000)	73,866	(24,000)	(35,749)	(59,749)	(45,000)	Interest
11-5040-3395	Miscellaneous Revenue	-	(4,640)	-	(4,581)	(4,581)	-	Other Non-Op Revenue
11-5040-4358	Pension Expense -	-	164,953	-	-	-	240,000	Other Non-Op Expenses
11-5040-4850	Property Tax Direct Charges	95,000	94,724	98,000	49,000	98,000	100,000	Other Non-Op Expenses
11-5040-4852	Miscellaneous Non-Operating	-	(1,317)	-	-	-	-	Other Non-Op Expenses
11-5040-4890	Employee Relations	-	-	500	-	-	520	Other Operating Expenses
	Total	$ (2,108,711)	$ (2,547,409)	$ 1,739,213	$ 844,646	$ 1,690,457	$ (1,088,451)	

Division	11	General & Administrative	2021	2022	2023	2024	
Department	5040	Administrative	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4425	**Attorney Fees**						
	District Legal Counsel		$ 110,000	$ 81,600	$ 94,800	$ 72,000	
	Labor Attorney - Counsel		50,000	24,000	14,500	14,500	
	Liebert Cassidy Whitmore Gold Country Consortium		-	-	-	2,230	
	Labor Attorney - COU and MOU Negotiations		-	40,000	-	-	
	Total Attorney Fees		**$ 160,000**	**$ 145,600**	**$ 109,300**	**$ 88,730**	
4435	**Software Licenses/Maintenance**						
	Email Marketing Software		$ -	$ 1,000	$ -	$ -	
	Online Bidding Software		-	5,000	-	-	
	Various Software		-	1,150	-	-	
	Social Media Platform		4,800	4,800	-	-	
	Subscription Services		1,686	1,686	-	-	
	Performance Evaluation Software		5,000	6,500	-	-	
	Total Software Licenses/Maintenance		**$ 11,486**	**$ 20,136**	**$ -**	**$ -**	Moved to Information Technology
4465	**Contractual Services**						
	Graphic Design - Annual Report & Website		$ 33,500	$ 36,000	$ -	$ -	Moved to Public Information Office
	Website Updates/Upgrades/Maintenance		7,500	22,400	-	-	Moved to Public Information Office
	Website Domain Names, Hosting, Forwarding		-	-	-	-	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	1,200	1,200	
	California Tahoe Alliance		6,000	-	-	-	Moved to Public Information Office
	Certified Folder		400	-	-	-	
	Brochures & Map Distribution		-	1,000	-	-	Moved to Public Information Office
	Translation Services		2,400	2,400	-	-	Moved to Public Information Office
	Video Production		2,500	2,500	-	-	Moved to Public Information Office
	Human Resources Support		45,000	-	-	-	
	Sierra Advocacy		-	-	7,200	6,000	
	State Legislative Advocacy		-	15,000	15,000	15,000	
	5-Year Strategic Plan Consultant		-	40,000	-	-	
	Total Contractual Services		**$ 102,300**	**$ 120,800**	**$ 23,400**	**$ 22,200**	

Division	11	General & Administrative	2021	2022	2023	2024	
Department	5040	Administrative	Budget	Budget	Budget	Budget	
4830	**Travel**						
	California Association of Public Information Officers (CAPIO) Conference		$ 1,500	$ -	$ -	$ -	Moved to Public Information Office
	Legislative Advocacy Travel		-	-	-	5,000	
	Executive Team Training & Conference		-	-	7,800	-	
	California Special District Association Leadership Academy		-	-	-	3,500	
	Government Finance Officers Association Conference		3,000	-	-	-	
	Professional Management Training		10,000	-	-	-	
	Society of Human Resources Management		3,000	2,500	-	-	
	California Special Districts Association General Manager Conferences		1,600	-	-	-	
	Kings Beach State Recreation Area Parking Passes		1,200	1,650	-	-	
	Total Travel		**$ 20,300**	**$ 4,150**	**$ 7,800**	**$ 8,500**	
4835	**Rents & Leases**						
	Printers/Copiers Lease & Maintenance Agreement		$ 10,100	$ 10,064	$ -	$ -	Moved to Information Technology
	Total Rents & Leases		**$ 10,100**	**$ 10,064**	**$ -**	**$ -**	
4855	**Conference, Education, & Training Registration or Fees**						
	California Association of Public Information Officers (CAPIO) Conference		$ 1,000	$ 500	$ -	$ -	
	California Public Employers Labor Relations Association Conference		-	-	-	1,000	
	California Special District Association Leadership Academy		-	-	-	600	
	Liberty Cassidy Whitmore Workbooks		-	-	-	900	
	State Human Recourses Act Training		-	-	-	260	
	HR Workshops		500	1,195	-	-	
	Executive Team Training		-	2,500	6,460	7,500	
	Professional Development and Training (PIO)		-	500	-	-	
	Grant Writing Education		500	-	-	-	
	Total Conference, Education, & Training Registration or Fees		**$ 2,000**	**$ 4,695**	**$ 6,460**	**$ 10,260**	
4880	**Memberships**						
	California Special District Association (CSDA)		$ 8,000	$ 8,650	$ -	$ 9,000	
	California Association of Mutual Water Companies		-	-	-	500	
	North Tahoe Business Association		-	300	-	-	
	California Public Employers Labor Relations Association		-	-	-	380	
	California Association of Public Information Officers (CAPIO)		225	225	-	-	
	Society for Human Resources		-	185	200	250	
	Public Relation Society of America		-	350	-	-	
	California Tahoe Alliance		-	6,000	-	-	
	Tahoe Truckee Community Foundation		-	-	5,500	-	
	California Parks & Recreation Society		-	-	150	-	
	Government Finance Officers Association		160	160	160	-	
	International Institute of Municipal Clerks		-	-	175	-	
	Mountain Housing Council		5,500	-	-	-	
	Total Memberships		**$ 13,885**	**$ 15,870**	**$ 6,185**	**$ 10,130**	Moved to Public Information Office
4900	**Advertising**						
	Sponsorship		$ -	$ 500	$ -	$ -	
	Advertising (KTKE Contract)		2,640	2,640	-	-	
	Advertising (Print Media)		3,000	3,000	-	-	
	Advertising (Social Media)		2,400	2,400	-	-	
	Other Advertising (PSA's, Newspaper, etc.)		6,250	6,250	-	-	
	Total Advertising		**$ 14,290**	**$ 14,790**	**$ -**	**$ -**	Moved to Public Information Office

Division	11	General & Administrative	2021	2022	2023	2024	
Department	5040	Administrative	Budget	Budget	Budget	Budget	
4970	**Community Outreach**						
	Kings Beach Snowfest Parade		$ 300	$ 300	$ -	$ -	
	Kings Beach Walkathon		500	-	-	-	
	Sierra Watershed Education Partnerships		2,000	2,000	-	-	
	Community Sponsorships & Events		7,500	7,500	-	-	
	Total Community Outreach		**$ 10,300**	**$ 9,800**	**$ -**	**$ -**	Moved to Public Information Office
4980	**Customer Information**						
	Banners for Sponsorship/Publicity		$ 1,000	$ 1,000	$ -	$ -	
	Reports & News Mailing Costs		12,500	17,000	-	-	
	Public Outreach Boards Installed at District Facilities		1,500	-	-	-	
	Community Outreach		3,000	-	-	-	
	Total Customer Information		**$ 18,000**	**$ 18,000**	**$ -**	**$ -**	Moved to Public Information Office

2023 Actual as of December 31, 2022

Division	11	General & Administrative						
Department	5042	Employee Services						
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 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	-	54,755	-	121,477	104,047	-	-100.0%	
Outside Services/Contractual	(18,519)	(8,807)	(15,704)	(3,214)	(13,720)	(16,707)	89.7%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	(59,390)	(32,694)	(73,005)	(29,784)	(60,174)	(80,365)	145.8%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	(4,000)	(13,254)	(3,250)	(1,524)	(3,024)	(4,800)	-63.8%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	$ (81,909)	$ 0	$ (91,959)	$ 86,955	$ 27,129	$ (101,872)	100.0%	
Operating Contribution	$ (81,909)	$ 0	$ (91,959)	$ 86,955	$ 27,129	$ (101,872)	100.0%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	$ (81,909)	$ 0	$ (91,959)	$ 86,955	$ 27,129	$ (101,872)	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	-	-	-	-	-	-	0.0%	
Income(Loss)	$ (81,909)	$ 0	$ (91,959)	$ 86,955	$ 27,129	$ (101,872)	100.0%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	$ (81,909)	$ 0	$ (91,959)	$ 86,955	$ 27,129	$ (101,872)	100.0%	

	Division	11	General & Administrative					
	Department	5042	Employee Services					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
11-5042-4305	Allocated Benefit	$ (1,511,357)	$ (1,406,390)	$ (1,662,879)	$ (852,724)	$ (1,687,985)	$ (1,805,392)	Employee Benefits
11-5042-4310	Medical Insurance	1,217,687	1,108,277	1,336,929	581,400	1,290,426	1,466,800	Employee Benefits
11-5042-4312	Dental & Orthodontic Insurance	66,143	58,459	70,116	31,135	67,459	70,891	Employee Benefits
11-5042-4313	Vision Insurance	25,645	24,200	26,643	12,332	25,808	27,774	Employee Benefits
11-5042-4325	Life Insurance	15,719	14,172	18,030	7,565	16,703	19,186	Employee Benefits
11-5042-4333	HRA Funding	183,756	175,875	199,500	91,291	191,041	196,002	Employee Benefits
11-5042-4336	Long-Term Disability	48,609	45,059	51,723	22,785	49,323	60,540	Employee Benefits
11-5042-4356	CalPERS	-	(15,320)	-	-	-	-	Employee Benefits
11-5042-4360	Admin Fee - IRS 125 Plan	3,600	3,197	3,000	1,951	3,451	4,200	Employee Benefits
11-5042-4345	Workers' Comp Insurance	(49,800)	(62,283)	(43,062)	(17,211)	(60,273)	(40,000)	Employee Benefits
11-5042-4465	Contractual Services	3,800	1,141	4,200	-	4,200	4,500	Outside Services/Contractual
11-5042-4470	Employee Screening	14,719	7,667	11,504	3,214	9,520	12,207	Outside Services/Contractual
11-5042-4610	Operating Supplies	3,090	1,146	1,000	984	1,984	1,225	Other Operating Expenses
11-5042-4820	Fees & Permits	-	200	-	-	-	-	Other Operating Expenses
11-5042-4830	Travel	-	761	-	-	-	-	Other Operating Expenses
11-5042-4855	Conference, Education, & Training Registration or Fees	19,000	3,322	24,000	-	12,000	36,800	Other Operating Expenses
11-5042-4880	Memberships	-	-	2,000	-	-	-	Other Operating Expenses
11-5042-4890	Employee Relations	25,000	9,920	33,380	22,037	35,477	36,340	Other Operating Expenses
11-5042-4895	Miscellaneous	-	377	-	-	-	-	Other Operating Expenses
11-5042-4900	Advertising	12,300	16,967	12,625	6,764	10,714	6,000	Other Operating Expenses
11-5042-4836	Rent of Event Center	4,000	13,254	3,250	1,524	3,024	4,800	Internal Expense
	Total	$ 81,909	$ (0)	$ 91,959	$ (86,955)	$ (27,129)	$ 101,872	

Division	11	General & Administrative	2021	2022	2023	2024
Department	5042	Employee Services	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4855	**Conference, Education, & Training Registration or Fees**					
	Gallup Q12			$ 15,000	$ 24,000	$ 30,000
	Semi Annual Meeting			2,000	-	4,400
	Harassment & Discrimination Training			2,000	-	2,400
	Total Conference, Education, & Training Registration or Fees			**$ 19,000**	**$ 24,000**	**$ 36,800**
4890	**Employee Relations**					
	Semi-Annual Safety Meeting		$ 2,000	$ 2,000	$ 11,900	$ 6,000
	Annual Employee Appreciation Dinner		15,500	15,000	18,000	26,900
	Employee Recognition Events		7,500	8,000	3,480	3,440
	Employee Satisfaction Survey		2,000	-	-	-
	Total Employee Relations		**$ 27,000**	**$ 25,000**	**$ 33,380**	**$ 36,340**
4900	**Advertising**					
	Open Position Information		$ -	$ -	$ 12,625	$ 6,000
	Total Advertising		**$ -**	**$ -**	**$ 12,625**	**$ 6,000**

2023 Actual as of December 31, 2022

Division	11	General & Administrative					
Department	5044	Information Technology					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 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)	$ (226,859)	$ (94,564)	$ (207,559)	$ (251,208)	1749.1%
Employee Benefits	(11,792)	(3,146)	(100,973)	(42,675)	(92,968)	(114,939)	3553.8%
Outside Services/Contractual	(258,042)	(209,785)	(270,542)	(134,699)	(266,887)	(296,773)	41.5%
Utilities	(37,500)	(27,670)	(70,453)	(24,891)	(60,118)	(57,516)	107.9%
Other Operating Expenses	(26,050)	(36,485)	(48,381)	(48,336)	(65,186)	(65,018)	78.2%
Insurance	-	(8,149)	(10,048)	(4,854)	(10,049)	(9,435)	15.8%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	$ (359,051)	$ (298,820)	$ (727,256)	$ (350,018)	$ (702,766)	$ (794,889)	166.0%
Operating Contribution	$ (359,051)	$ (298,820)	$ (727,256)	$ (350,018)	$ (702,766)	$ (794,889)	166.0%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	$ (359,051)	$ (298,820)	$ (727,256)	$ (350,018)	$ (702,766)	$ (794,889)	166.0%
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)	$ (359,051)	$ (298,820)	$ (727,256)	$ (350,018)	$ (702,766)	$ (794,889)	166.0%
Additional Funding Sources							
Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	$ (359,051)	$ (298,820)	$ (727,256)	$ (350,018)	$ (702,766)	$ (794,889)	166.0%

	Division	11	General & Administrative					
	Department	5044	Information Technology					
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
11-5044-4110	Salaries & Wage - Regular Full	$ 25,667	$ 4,754	$ 225,059	$ 77,839	$ 189,938	$ 244,908	Salaries and Wages
11-5044-4100	Accrued Payroll Expense	-	-	-	3,948	3,948	-	Salaries and Wages
11-5044-4145	Overtime	-	-	1,800	388	1,285	6,300	Salaries and Wages
11-5044-4120	Sick/Personal	-	2,797	-	2,250	2,250	-	Salaries and Wages
11-5044-4125	Vacation Time	-	4,077	-	3,123	3,123	-	Salaries and Wages
11-5044-4127	Holiday Pay	-	187	-	4,223	4,223	-	Salaries and Wages
11-5044-4130	Administrative Leave	-	1,770	-	2,793	2,793	-	Salaries and Wages
11-5044-4200	F.I.C.A.	1,964	1,039	17,355	6,863	15,507	19,217	Employee Benefits
11-5044-4300	Accrued Benefit Expense	-	-	-	674	674	-	Employee Benefits
11-5044-4305	Allocated Benefit	7,320	1,424	62,887	26,421	57,744	69,846	Employee Benefits
11-5044-4345	Workers' Comp Insurance	161	84	1,618	659	1,465	1,807	Employee Benefits
11-5044-4356	CalPERS	2,277	598	18,525	7,901	17,128	23,568	Employee Benefits
11-5044-4368	Unemployment Insur. Exp Rating	69	-	573	152	437	487	Employee Benefits
11-5044-4369	Employment Training Tax	2	-	15	5	13	14	Employee Benefits
11-5044-4435	Software Licenses/Maintenance	108,682	85,638	186,024	97,194	187,998	172,583	Outside Services/Contractual
11-5044-4465	Contractual Services	149,360	124,147	84,518	37,505	78,889	124,190	Outside Services/Contractual
11-5044-4535	Cable	24,120	17,014	26,545	11,716	24,989	29,256	Utilities
11-5044-4540	Telephone	13,380	10,657	43,908	13,175	35,129	28,260	Utilities
11-5044-4610	Operating Supplies	1,800	3,925	1,000	943	1,443	5,080	Other Operating Expenses
11-5044-4620	Uniforms	-	-	631	585	585	768	Other Operating Expenses
11-5044-4640	Equipment	24,000	32,334	34,500	37,348	48,598	39,250	Other Operating Expenses
11-5044-4835	Rents & Leases	-	-	10,200	6,070	11,170	10,320	Other Operating Expenses
11-5044-4855	Conference, Education, & Training Registration or Fees	-	-	1,500	3,100	3,100	8,970	Other Operating Expenses
11-5044-4880	Memberships	250	226	550	290	290	370	Other Operating Expenses
11-5044-4870	Insurance	-	8,149	10,048	4,854	10,049	9,435	Insurance
11-5044-4890	Employee Relations	-	-	-	-	-	260	Other Operating Expenses
	Total	$ 359,051	$ 298,820	$ 727,256	$ 350,018	$ 702,766	$ 794,889	

Division	11	General & Administrative	2021	2022	2023	2024	
Department	5044	Information Technology	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4435	**Software Licenses/Maintenance**						
	Document Management System		$ 4,500	$ 4,500	$ 4,500	$ 4,500	
	Asset Management System		30,000	40,000	30,000	26,250	
	Accounting & Billing Software		20,000	22,000	22,000	24,000	
	AutoCAD Annual License & Maintenance		3,700	2,500	5,000	2,500	Moved from Engineering
	Geographic Interface System (GIS)		4,500	4,500	4,500	4,500	Moved from Engineering
	Webcam at NTEC		2,400	1,200	1,200	3,000	
	Trimble Licensing		240	-	-	-	
	Board Meeting Video Recording Software		5,000	5,600	4,038	4,000	
	Agenda Meeting Software		-	-	-	500	
	Electronic Remote Meeting Software		-	3,900	3,953	5,160	
	Firewall Licenses		480	372	372	1,600	
	Email & Electronic Security Monitoring		-	1,200	2,700	3,420	
	Financial Transparency Software		-	-	32,172	22,000	Moved from Accounting
	Check Payment Scanning Software		-	-	2,335	2,700	Moved from Accounting
	Online Data/Parcel Service		-	-	1,770	1,740	Moved from Accounting
	Electronic Accounts Payable System		-	-	5,000	-	Moved from Accounting
	Electronic Timekeeping System		-	-	1,500	3,000	Moved from Accounting
	Performance Evaluation Software		-	-	7,000	7,000	Moved from Administration
	Mobile Device & Security Management		-	-	364	720	
	Virtual Machine Ware		-	-	67	70	
	Online Bidding Software		-	-	4,500	4,500	Moved from Administration
	Recreation Management Software		-	-	10,605	6,285	
	Fuelmaster Annual Maint. Contract		-	-	1,500	1,500	Moved from Fleet
	Granite Software / Maintenance		-	-	3,850	3,850	Moved from Sewer/Water
	Ignition Support Plan		-	-	3,800	4,650	
	Itron Maintenance		-	-	8,000	8,000	Moved from Sewer/Water
	Microsoft Licenses		45,000	19,150	18,500	21,500	
	Supervisory Control and Data Acquisition					650	
	Password Management Software		-	-	-	240	
	Server Licensing		1,000	-	1,000	-	
	Microsoft Mobile Device Connectivity		1,260	1,260	2,648	1,248	
	Adobe CLP Licenses		1,000	2,500	3,150	3,500	
	Total Software Licenses/Maintenance		**$ 119,080**	**$ 108,682**	**$ 186,024**	**$ 172,583**	
4465	**Contractual Services**						
	IT Services (Professional)		$ 102,000	$ -	$ -	$ 50,520	
	IT Services Support		62,400	90,360	49,968	18,000	
	Copying & Printing		-	-	4,200	2,880	
	Geographic Interface System (GIS) Support		-	-	350	350	
	Alarm Monitoring - Base		400	800	1,200	-	Moved to Facilities
	Asset Management System Support		58,200	58,200	28,800	37,440	
	Hand Held Radio System Upgrade		-	-	-	15,000	Moved to Licenses
	Total Contractual Services		**$ 223,000**	**$ 149,360**	**$ 84,518**	**$ 124,190**	
4640	**Equipment**						
	Computer/Hardware/Device Replacement		$ 15,000	$ 24,000	$ 34,500	$ 37,250	
	Timeclock Replacement Hardware		$ -	$ -	$ -	$ 2,000	
	Radio Replacements (2) and Batteries (10) + Radios for New Vehicles		2,000	-	-	-	Moved to Operations
	Total Equipment		**$ 17,000**	**$ 24,000**	**$ 34,500**	**$ 39,250**	

2023 Actual as of December 31, 2022

Internal Revenue & Expense

Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget
Operations						
Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Internal Revenue	187,850	181,558	197,271	102,075	153,112	153,288
Total Operating Revenue	$ 187,850	$ 181,558	$ 197,271	$ 102,075	$ 153,112	$ 153,288
Cost of Sales Expense	$ -	$ -	$ -	$ -	$ -	$ -
Salaries and Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Outside Services/Contractual	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
Administration-Buildings-Fleet	-	-	-	-	-	-
Internal Expense	(187,850)	(181,558)	(197,271)	(102,075)	(153,112)	(153,288)
Debt Service	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total Operating Expense	$ (187,850)	$ (181,558)	$ (197,271)	$ (102,075)	$ (153,112)	$ (153,288)
Operating Contribution	$ -	$ -	$ -	$ -	$ -	$ -
Allocation of Base	-	-	-	-	-	-
Allocation of Fleet	-	-	-	-	-	-
Allocation of General & Administrat	-	-	-	-	-	-
Operating Income(Loss)	$ -	$ -	$ -	$ -	$ -	$ -
Non-Operations						
Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Other Non-Op Expenses	-	-	-	-	-	-
Income(Loss)	$ -	$ -	$ -	$ -	$ -	$ -
Additional Funding Sources						
Allocation of Non-Operating Reveni	$ -	$ -	$ -	$ -	$ -	$ -
Transfers	-	-	-	-	-	-
Balance	$ -	$ -	$ -	$ -	$ -	$ -

Account Number	Description	2024 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	(651,273)	Total Operating Expense	# Vehicles Utilized	35	34	14	274,633	266,787	109,853
	Total Allocations	$ (711,273)						$ 309,941	$ 291,479	$ 109,853
	Board									
	Allocation of Benefit Expense	24,000	Salary & Wages - Regular Full Time							
	Allocation of Benefit Expense	167,856	NonPayroll Benefits							
	Total Allocations	699.40%	Allocation Rate							
	Organization									
	Allocation of Benefit Expense	5,741,837	Salary & Wages - Regular Full Time							
	Allocation of Benefit Expense	1,637,536	NonPayroll Benefits							
	Total Allocations	28.52%	Allocation Rate							

Position	Schedule		11-1110	11-1130	11-1200	11-1500	11-1800	11-5040	11-5044	14-2400	21-2120	21-2130	21-5030	31-3105	31-3120	31-3130	31-5030	43-4300	43-4310	43-4320	43-4370	43-4600	51-5100	Total	FTE
CONTROLLER	80	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
CUSTOMER ACCOUNT 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	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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 II	80	Full Time	-	-	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
OPERATIONS & INFORMATION TECHNOLOGY MANAGER	80	Full Time	-	-	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
FLEET COORD/EQUIP MECH	9/80	Full Time	-	-	-	-	-	-	-	2,000	-	-	80	-	-	-	-	-	-	-	-	-	-	2,080	1.00
CCTV & HYDRO-FLUSH CREW CHIEF	9/80	Full Time	-	-	-	-	-	-	-	12	1,788	40	200	-	40	-	-	-	-	-	-	-	-	2,080	1.00
EQUIPMENT OPERATOR II	9/80	Full Time	-	-	-	-	-	-	-	12	1,200	40	200	-	628	-	-	-	-	-	-	-	-	2,080	1.00
EQUIPMENT OPERATOR II	9/80	Full Time	-	-	-	-	-	-	-	12	800	40	200	-	1,028	-	-	-	-	-	-	-	-	2,080	1.00
LEAD WATER QUALITY CONTROL TECHNICIAN	9/80	Full Time	-	-	-	-	-	-	-	12	68	-	200	-	1,800	-	-	-	-	-	-	-	-	2,080	1.00
MAINT TECHNICIAN CREW CHIEF	80	Full Time	-	-	-	-	-	-	-	12	-	800	200	500	200	368	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE TECH I	80	Full Time	-	-	-	-	-	-	-	12	-	300	200	1,400	-	168	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE TECH II	80	Full Time	-	-	-	-	-	-	-	12	-	300	200	80	600	888	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE TECH II	80	Full Time	-	-	-	-	-	-	-	12	-	1,600	200	80	-	188	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE TECH III	80	Full Time	-	-	-	-	-	-	-	12	-	800	200	500	200	368	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	9/80	Full Time	-	-	-	-	-	-	-	12	960	40	200	-	868	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	9/80	Full Time	-	-	-	-	-	-	-	12	960	40	200	-	868	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	9/80	Full Time	-	-	-	-	-	-	-	12	960	40	200	-	868	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	9/80	Full Time	-	-	-	-	-	-	-	12	960	40	200	-	868	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER II	9/80	Full Time	-	-	-	-	-	-	-	12	960	40	200	-	868	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER II	9/80	Full Time	-	-	-	-	-	-	-	12	1,068	-	200	-	800	-	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	1,040	-	-	-	1,040	-	-	-	-	-	-	2,080	1.00
UTILITY OPS CREW CHIEF	9/80	Full Time	-	-	-	-	-	-	-	12	960	40	200	-	868	-	-	-	-	-	-	-	-	2,080	1.00
UTILITY OPS CREW CHIEF	9/80	Full Time	-	-	-	-	-	-	-	12	960	40	200	-	868	-	-	-	-	-	-	-	-	2,080	1.00
WATER QUALITY CONTROL TECHNICIAN	9/80	Full Time	-	-	-	-	-	-	-	12	960	40	200	-	868	-	-	-	-	-	-	-	-	2,080	1.00
RECREATION & COMMUNITY EVENT SUPERVISOR	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600	160	680	-	40	600	2,080	1.00
LEAD PARKS FACILITIES BEACH MAINT WRKS	80	Full Time	-	-	-	-	400	-	-	-	-	-	-	-	-	-	-	250	700	-	580	150	-	2,080	1.00
LEAD PARKS FACILITIES BEACH MAINT WRKS	80	Full Time	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	350	1,008	-	406	216	-	2,080	1.00
P & F MAINT WORKER I	80	Full Time	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	200	1,000	-	580	200	-	2,080	1.00
P & F MAINT WORKER II	80	Full Time	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	200	700	-	700	279	-	2,080	1.00
PARKS & FACILITIES SUPERINTENDENT	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	400	-	440	240	-	2,080	1.00
RECREATION, PARKS, & FACILITIES MANAGER	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,400	-	340	-	-	340	2,080	1.00
EVENT CENTER COORDINATOR II	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	2,080	1.00
EVENT CENTER MANAGER	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,400	2,400	1.15
P & F MAINT WORKER I	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	2,080	1.00
P & F MAINT WORKER II	80	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	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	-	-	-	-	520	-	-	-	-	-	-	-	-	-	-	-	1,856	208	806	538	-	3,928	1.89
Ops Seasonal	9/80	Temporary	-	-	-	-	-	-	-	-	500	-	-	400	-	-	-	-	-	-	-	-	-	900	0.43
																								-	-
Budget		Total Hours	60	10,400	12,480	2,080	1,321	8,320	4,160	2,528	13,104	4,240	6,644	2,960	12,240	1,980	2,964	4,000	5,824	1,228	3,512	1,663	10,210	111,858	53.78
Budget		FTE	5	5.00	6.00	1.00	0.64	4.00	2.00	1.22	6.30	2.04	3.19	1.42	5.88	0.95	1.43	1.92	2.80	0.59	1.69	0.80	4.91	53.78	
Prior Year Budget		Total FTE's	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	1.96	0.90	4.30	54.16	
Increase(Decrease) from Prior Year				0.44	-	-	(0.22)	-	0.25	(0.17)	(2.07)	0.41	1.38	(0.37)	(1.10)	(0.02)	0.95	0.96	(0.24)	(0.84)	(0.27)	(0.10)	0.61	(0.39)	

North Tahoe Public Utility District

DRAFT

Fiscal Year 2023/2024 Capital Budget

SEWER

Description	Return to Reserves	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget
Packaged Satellite Sewer Pump Station Improvements Project							
S-1, S-2, N-2, D-2, D-5, S-3*	$ 981,183	$ 681,183					$ 681,183
Manhole circle cutter / extractor	$ -						$ -
N-1 Station Rehabilitation*	$ 43,811						$ -
National Ave Pump Station Rehabilitation*	$ 80,097						$ -
Lower Lateral CIPP Rehabilitation	$ -	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 350,000
Sewer Force Main Improvements	$ -	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 350,000
Lower Lateral Replacement		$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 350,000
Sewer Collection System Improvements		$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 350,000
Gravity Main Rehabilitation and Replacement		$ 100,000	$ 1,000,000	$ 100,000	$ 1,000,000	$ 100,000	$ 2,300,000
Sewage Export System Inspection/Analysis Predesign		$ 150,000	$ 100,000			$ 1,000,000	$ 1,250,000
Satellite PS Rehabilitation Design		$ 200,000					$ 200,000
N-3, C-2, D-4 Satellite PS Improvements Project		$ 50,000	$ 500,000				$ 550,000
D-3, D-6, D-7 Satellite PS Improvements Project			$ 50,000	$ 500,000			$ 550,000
C-1, D-1 Satellite PS Improvements Project				$ 50,000	$ 400,000		$ 450,000
Easement Clearing (location TBD)		$ 65,000		$ 65,000		$ 65,000	$ 195,000
SCADA Infrastructure Improvements		$ 120,000		$ 60,000		$ 60,000	$ 240,000
CCTV Push Camera		$ 20,000					$ 20,000
Sewage Pump Station Improvements		$ 25,000		$ 15,000		$ 15,000	$ 55,000
Pavement Maintenance		$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 100,000
Total Capital	$ 1,105,091	$ 1,711,183	$ 1,950,000	$ 1,090,000	$ 1,700,000	$ 1,540,000	$ 7,991,183
EBIDA less Contributed Capital		$ 1,363,874	$ 1,445,706	$ 1,532,449	$ 1,624,396	$ 1,721,859	
Debt Service		$ -	$ -	$ -	$ -	$ -	
Addition(Depletion) of Reserves		$ (347,309)	$ (504,294)	$ 442,449	$ (75,604)	$ 181,859	

WATER

Description		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget
Cybersecurity Assessment and Implementation Phase I	$ -						$ -
Dollar Cove Water Reservoir Coatings and Linings*	$ 41,237						$ -
Brockway Vista at North Lake at Speed Boat Watermain	$ -						$ -
National Ave Water Treatment Plant Programmable Logical Controller Improvements	$ -						$ -
Carnelian Woods Pressure Reducing Valve*	$ (54,226)						$ -
Kingswood West Tank SCADA Hub Replacement	$ -						$ -
Carnelian Bay & Kings Beach (Golden-Rainbow-Secline) Watermains*	$ 1,336,931	$ 2,466,000					$ 2,466,000
Dollar Cove SR28 Watermain Crossing		$ 250,000					$ 250,000
Brook - Fox Trailer Park Water Service Improvements			$ 60,000				$ 60,000
Upper Chipmunk Watermain Replacement			$ 120,000				$ 120,000
Zone 2 to Zone 1 Pressure Reducing Valve Connection			$ 100,000				$ 100,000
National Ave Water Treatment Plant Equipment Assessment End-of-Life Equipment Assessment and Recommer		$ 150,000	$ 100,000	$ 2,000,000			$ 2,250,000
Trout Fire Protection Water Infrastructure		$ 50,000	$ 2,800,000				$ 2,850,000
Plaza Circle Loop Watermain			$ 20,000	$ 200,000			$ 220,000
Brook, Salmon and Brockway Vista Drinking Water and Fire Protection Infrastructure			$ 200,000	$ 1,900,000			$ 2,100,000
Brockway Drinking Water and Fire Protection Infrastructure				$ 250,000	$ 5,250,000		$ 5,500,000
Dollar Cove Drinking Water and Fire Protection Infrastructure					$ 200,000	$ 1,900,000	$ 2,100,000
Beaver, Chipmunk, Deer, Bear, and Raccoon Drinking Water and Fire Protection Infrastructure						$ 200,000	$ 200,000
Water PS Mechnical and Electrical Improvements*	$ (16,147)	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 350,000
Water Facility Improvements		$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 350,000
Pavement Maintenance		$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
Carnelian Woods Service Lateral and Meter Replacement		$ 125,000	$ 375,000				$ 500,000
Commonwealth to Kingswood SR 267 Undercrossing Replacement			$ 120,000				$ 120,000
SR28 / SR267 Watermain Relocation				$ 200,000			$ 200,000
Kings Beach Tank Site Security Improvements					$ 60,000		$ 60,000
Smart Metering Infrastructure Improvements		$ 20,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,220,000
Total Capital	$ 1,307,796	$ 3,226,000	$ 4,360,000	$ 5,015,000	$ 5,975,000	$ 2,565,000	$ 21,141,000
EBIDA less Contributed Capital		$ 3,371,613	$ 2,173,909	$ 2,304,344	$ 2,442,605	$ 2,589,161	
Debt Service		$ 446,000	$ 446,000	$ 446,000	$ 446,000	$ -	
Addition(Depletion) of Reserves		$ (300,387)	$ (2,632,091)	$ (3,156,656)	$ (3,978,395)	$ 24,161	

RECREATION & PARKS

Description			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget
Joint Needs Analysis - NTPUD/TCPUD Phase II	$	-						$ -
Joint Needs Analysis - NTPUD/TCPUD Phase III			$ 100,000					$ 100,000
NTEC Card Lock Entry System	$	-						$ -
Parks Building Card Lock Entry System								$ -
Wayfinding Sign	$	-						$ -
Wayfinding and Destination Signage Project *	$	79,851	$ 50,000	$ 150,000				$ 200,000
NTEC Architectural Planning Study *	$	(8,203)	$ 40,000					$ 40,000
TVRA Bulkhead Repairs Project*	$	241,171						$ -
TVRA Dredging Project				$ 400,000				$ 400,000
NTEC - AV Improvements and Board Room Setup*	$	3,536						$ -
NTRP Irrigation Upgrade Project	$	-						$ -
Triwave Sixty Overseeder*	$	(2,741)						$ -
Meter Matic 4 Top Dresser*	$	12,000						$ -
Regional Park Tennis/Pickleball Court Reconstruction*	$	(221,896)	$ 2,750,000					$ 2,750,000
NTEC Emergency Generator*	$	29,421	$ 275,000					$ 275,000
Regional Park Stairway Rebuild	$	-		$ 25,000	$ 200,000			$ 225,000
NTEC - Furnishings, Fixtures and Building Improvements	$	-	$ 75,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 475,000
Park Facility Improvements*	$	(1,081)	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 300,000
Regional Park Pam Emmerich Pine Drop Trailhead Project	$	-	$ 430,000					$ 430,000
Parks Building Improvements				$ 60,000				$ 60,000
Pavement Maintenance			$ 30,000	$ 60,000	$ 100,000	$ 100,000	$ 500,000	$ 790,000
Regional Park Bocce & Basketball Courts						$ 50,000	$ 300,000	$ 350,000
Regional Park Parking Management				$ 250,000				$ 250,000
NTRP Multi-Purpose Trail Connection (Design)			$ 30,000					$ 30,000
TVRA East End Improvements (Design)				$ 60,000				$ 60,000
Pinedrop Trail Reconstruction (Design)					$ 150,000			$ 150,000
Secline Property Improvements (Design)						$ 60,000		$ 60,000
Regional Park ADA/Parking Improvements at Field #5						$ 60,000	$ 500,000	$ 560,000
Regional Park - Ramada							$ 120,000	$ 120,000
Total Capital	$	132,058	$ 3,840,000	$ 1,165,000	$ 610,000	$ 430,000	$ 1,580,000	$ 7,625,000
EBIDA less Contributed Capital			$ 3,082,530	$ 213,685	$ 226,506	$ 240,097	$ 254,503	
Debt Service			$ -	$ -	$ -	$ -	$ -	
Addition(Depletion) of Reserves			$ (757,470)	$ (951,315)	$ (383,494)	$ (189,903)	$ (1,325,497)	

BASE

Description			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget
Base Administration Building Improvements	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 125,000
Parks Office Reconfiguration	$ -						$ -
Operations Office Reconfiguration		$ 50,000					$ 50,000
Master Plan: Corporation Yard Layout		$ 200,000					$ 200,000
Administration Building Roof Improvements		$ 25,000	$ 250,000				$ 275,000
Base Facility Detention Pond Fencing		$ 25,000					$ 25,000
Pavement Maintenance Plan		$ 60,000					$ 60,000
Pavement Maintenance - Slurry Seal		$ 30,000					$ 30,000
Base Area Site Improvements			$ 30,000				$ 30,000
Electric Vehicle Charging Station				$ 30,000			$ 30,000
Total Capital	$ -	$ 415,000	$ 305,000	$ 55,000	$ 25,000	$ 25,000	$ 825,000

GENERAL & ADMINISTRATIVE

Description		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget
Software - OpenGov Transparency*	$ (875)						$ -
Computer Replacement*	$ (10,500)						$ -
Server and Network Equipment Replacement*	$ 25,000	$ 50,000	$ 50,000	$ 15,000	$ 15,000	$ 15,000	$ 145,000
Total Capital	$ 13,625	$ 50,000	$ 50,000	$ 15,000	$ 15,000	$ 15,000	$ 145,000
EBIDA less Contributed Capital		$ (2,388,186)	$ 690,168	$ 710,873	$ 732,200	$ 754,166	
Debt Service		$ -	$ -	$ -	$ -	$ -	
Addition(Depletion) of Reserves		$ (2,023,186)	$ 945,168	$ 750,873	$ 742,200	$ 764,166	

FLEET

Description			2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget
#78 Air Compressor*	$	26,000	$ 15,000					$ 15,000
Tire Changer*	$	570						$ -
Portable Generator Replacement I*	$	(2,006)						$ -
6" Godwin 800 GPM Mobile Pump*	$	12,469						$ -
Pavement Saw Slurry Vacuum			$ 15,000					$ 15,000
Mechanical Wheelbarrow				$ 25,000				$ 25,000
Snow Removal MultiPurpose Tractor			$ 200,000					$ 200,000
Mid-Size Loader			$ 325,000					$ 325,000
11-Yard Vac-Con					$ 600,000			$ 600,000
Compact Loader				$ 180,000				$ 180,000
Crane Truck					$ 75,000			$ 75,000
5-Yard Vac-Con							$ 600,000	$ 600,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra			$ 75,000					$ 75,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra			$ 75,000					$ 75,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra			$ 75,000					$ 75,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra			$ 75,000					$ 75,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra			$ 75,000					$ 75,000
Truck: 3/4 ton 2500HD 4x4 GMC Sierra			$ 75,000					$ 75,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra						$ 75,000		$ 75,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra						$ 75,000		$ 75,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra							$ 75,000	$ 75,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra							$ 75,000	$ 75,000
Total Capital	$	37,034	$ 1,005,000	$ 205,000	$ 675,000	$ 150,000	$ 750,000	$ 2,785,000
EBIDA less Contributed Capital			$ 644,204	$ 682,856	$ 723,828	$ 767,257	$ 813,293	
Debt Service			$ -	$ -	$ -	$ -	$ -	
Addition(Depletion) of Reserves			$ (360,796)	$ 477,856	$ 48,828	$ 617,257	$ 63,293	

	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget
Total Capital	$ 10,247,183	$ 8,035,000	$ 7,460,000	$ 8,295,000	$ 6,475,000	$ 40,512,183
EBIDA less Contributed Capital	$ 6,074,034	$ 5,206,326	$ 5,498,000	$ 5,806,554	$ 6,132,981	
Debt Service	$ 446,000	$ 446,000	$ 446,000	$ -	$ -	
Addition(Depletion) of Reserves	$ (4,619,149)	$ (3,274,674)	$ (2,408,000)	$ (2,488,446)	$ (342,019)	
BY23 5-year CIP (for comparison purposes only)	$ 5,786,000	$ 3,920,000	$ 3,345,000	$ 4,285,000		$ 27,568,010

* Project carry-over from Prior Year

Fiscal Year 2023-2024 Strategic Focus

Draft Budget Parameters

April 11, 2023

Areas of Emphasis

- District Mission, Vision, and Core Values
- Budget Structure and Preparation
- Finance and Administration
- Customer Service
- Utility Operations
- Water Loss
- Engineering
- Information Technology
- Graphical Informational System (GIS)
- Computerized Maintenance Management
- Recreation, Parks, and North Tahoe Event Center
- Communications, Marketing, and Outreach
- Workforce
- Ordinances and Policies
- Continued Partnerships
- Capital Improvement Program

District Mission & Vision

Mission Statement

To serve North Lake Tahoe by providing exceptional water, wastewater, and recreational resources.

Vision Statement

North Lake Tahoe is a vibrant and healthy community where we optimize our resources for the greater good and protect our environment for generations to come.

District Leadership Core Values

Collaboration	Advance efficiency and progress through teamwork
Accountability	Build and maintain trust through integrity, transparency, clear and accessible communications, and a commitment to fiscal responsibility
Respect	Honor, celebrate, and leverage the value and diversity of staff, partners, and community
Excellence	Provide exemplary water, wastewater, and recreation services through a commitment to ongoing maintenance, innovation, and community responsiveness
Stewardship	Ensure that all actions protect, preserve, and enhance the resources, community, and environment of Lake Tahoe

Budget Structure and Preparation

Recurring with Continuous Refinement

- Manage continued impacts of recent economic trends
- Seasonal fluctuations of trended budget
- Property Tax
- RDA
- Utility Rates
  - Implement next rate adjustment effective July 1, 2023
  - Utilize HDR Rate Model to develop FY 2023/24 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

Current Strategic Initiatives

- Incorporate CalPERS Unfunded Liability expectations
- Utility Rates
  - Conduct Cost-of-Service Study and Proposition 218 Effort

Finance and Administration

Accounting Department Recurring with Continuous Refinement

- Meet established goals and schedule for reconciliations
- Utilization of OpenGov
- Document processes and procedures
- Expand vendor electronic payment solutions
- Continue expanding District Accounting support
  - Expand Internal Reporting on an as identified need basis
- Continue work to attain clean audit
- Maintain long term financial model to support capital planning, budgeting, and financing

Finance and Administration

Accounting Department Current Strategic Initiatives

- Expand clean-up project capacity via internships
- Conduct a policy status assessment and gap analysis
- Clearly identify methodologies for allocations and assumptions
- Achieve and maintain a clean annual financial audit
- Develop continuation of operations planning in case of remote workforce

Finance and Administration

Customer Service Department Recurring with Continuous Refinement

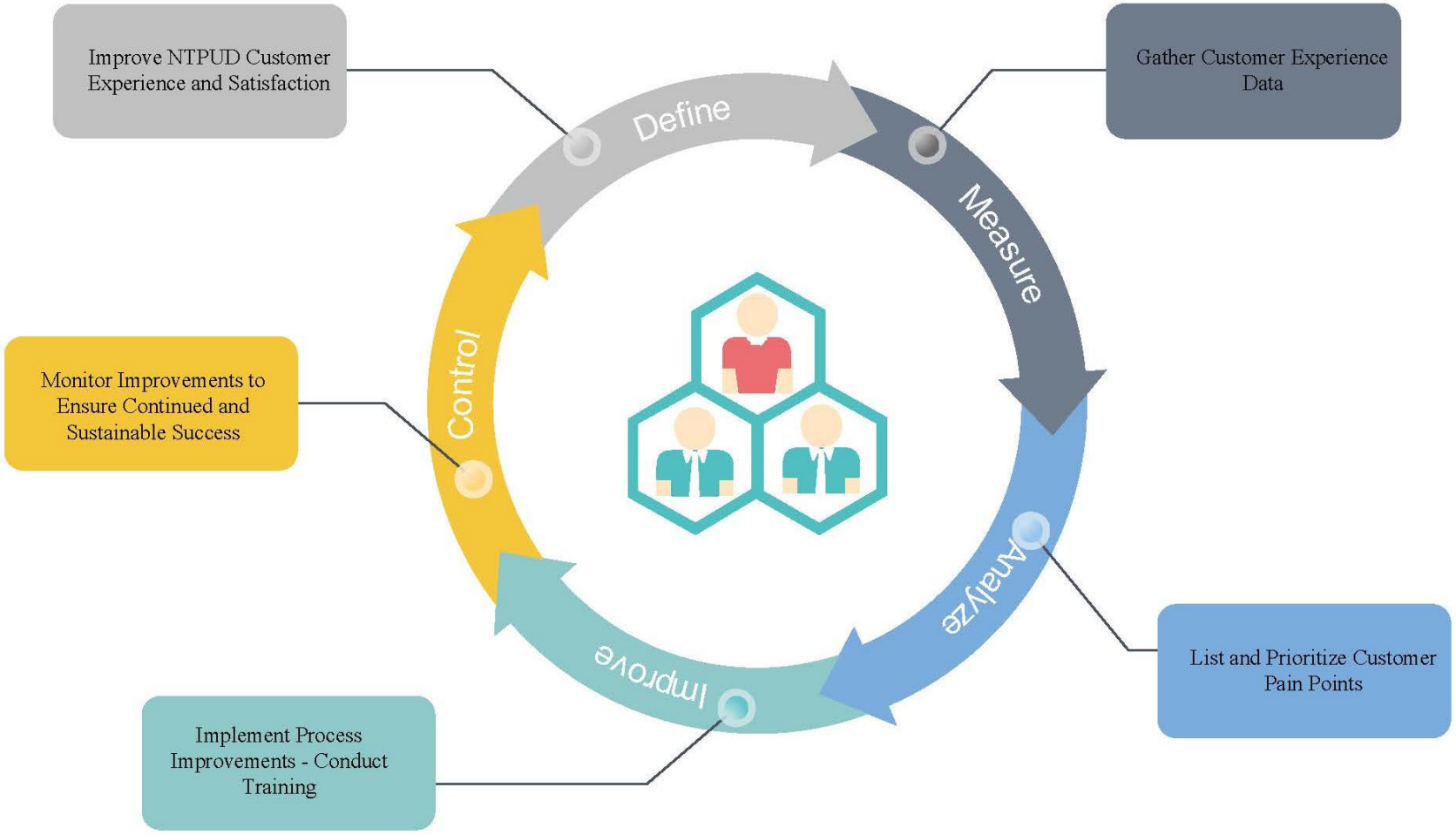
- Improved revenue tracking accuracy
  - Water consumption reconciliations
- Document processes and procedures
- Continue expanding Customer Service support
  - Refine Customer Service roles
  - Improve workflow efficiency and accuracy
  - Expand on customer service training
  - Continued outreach for emergency contact data
  - Expand development of internal reporting
  - Develop and expand internal audit to ensure data integrity
  - Establish account maintenance routine

Finance and Administration

Customer Service Current Strategic Initiatives

- Complete and implement new Five-Year Rate Structure
- Develop continuation of operations planning in case of remote workforce
- Explore job enrichment opportunities for Customer Service Lead
- Kick-off customer experience improvement initiative via contact surveys

Continue Expanding Customer Service - Improvement Initiative



Utility Operations

Workforce Priorities

- Priority workload rebalancing based on crew size and availability
  - Example – new Water Quality Lead and Water Quality Tech, evaluate priorities and duties
- Transition temporary Special Assignment Inspector into a full time Inspector/Compliance position
- Address workload and technical specialties of Maintenance Technician Division
  - Consider splitting duties of a single generalist Lead Technician into two specialized Lead Technicians (internal promotion/reclass opportunity)
- Evaluate the Utility Operations Manager workload
  - Evaluate number and responsibilities of direct reports
  - Evaluate need for a second Utility Operations Superintendent
- Use of Seasonal Employees is not anticipated in current economy
- Commercial Driver License – off-site training is priority
- Refinement of mobile technology for all Utility Operations personnel

Utility Operations

Work Order and Work Process Priorities

- Evaluate the new CCTV, line cleaning, manhole inspections, hydrant inspections, and valve exercising schedule
- Prioritize sewer lateral inspection for 15-20 rehabilitations per year
- Push multi-day repairs and replacement to Engineering for contracting
- Review the aging work order process

Fleet Asset Management Priorities

- Implement the Fleet Size Analysis
  - Fleet Size Reduction in Year 1 - target net reduction of five vehicles
  - Plan for new California medium/heavy duty vehicle electrification rules
  - Refine new Vac-Con and loader replacement schedule
  - Adapt to changing fleet
    - Maintenance implications of an electrified fleet

Water Quantity/Water Loss

Real & Apparent Loss Targets

- Continue multiple leak detection efforts in distinct areas for loss assessment
- Improve zone metering accuracy
- Improve large system meter accuracy with 27 new ultrasonic 1.5 and 2 inch meters
- Data validity, account investigation, and data checking (ADUs, motel units)

Department of Water Resource Regulatory Actions

- Level 1 Audit of the three Water Systems.
- Additional state drought & supply and demand assessment reporting

End User Consumption Targets

- Data driven targeted public outreach & education
- Excessive use tracking and reporting
- Target rebate program to excessive users
- Deployment of cellular meters to make real time water use available to the customer through on-line accounts

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

Regulatory Support

- California Air Resources Board – Advanced Clean Fleet Rule monitoring and implementation
- SWRCB - New general permit for the NTPUD Wastewater collection system
  - Goes into effect June 5, 2023
  - Requires new emergency spill response plan and new reporting intervals
- Department of Water Resources
  - Drought reporting requirements, Supply and Demand Assessments
  - Water Audits for all 3 systems

Information Technology

Enhance Level of District-wide Support

- Support Services
  - Continued implementation of internal IT Help Desk
  - Continued use of in-house specialty software support for users
  - Continue IT service contract with Logically for:
    - Security monitoring of servers, workstations, email, web etc.
    - Managed backup and disaster recovery
    - Patch management and drive space monitoring
    - Emergency after hours help desk services
- New Operational & Information Technology (OIT) Technician
  - Network monitoring and management
  - Workstation and tablet deployment
  - Software, licensing and warranty renewals
  - Mobile phone and data plan improvements
  - Motorola radio improvements

Information Technology

Technology Development

- System-wide assessments and upgrades in software and hardware
  - Cyber-security enhancements and best practices implementation
  - SCADA radio network optimization and evaluation of technologies
  - IT & OT server and equipment replacement
  - Continued District computer replacement per schedule
  - New mobile equipment for CivicRec implementation
  - Lucity and Springbrook database integration
  - Mobile access to Lucity, e-mail, USA tickets, CivicRec
  - Records management scanning and archiving
  - Recruitment and hiring software
  - Internal and external web services and enhancements
  - Continue to improve budget status to Managers - OpenGov

Graphical Informational System (GIS)

Leverage GIS Functionality and Improve Map Updates

- Complete as-builts of Golden/Rainbow/Secline Watermains and run a new simulation of the water system hydraulic model
- Include proposed Trout Street watermain project in the mapping
- Improve the map edit process with field information obtained by Operations Staff
- Share data with partner entities for planning and design projects that impact utilities (CalTrans and Placer County road and stormwater CIP)
- Integrate Springbrook master customer data into the GIS database for mobile platform usage
- Leverage StoryMap module for PIO Communications

Computerized Maintenance Management (CMMS)

Continued Development of Lucity CMMS

- Build robust reporting system to retrieve relevant management data
  - Compare to industry established benchmarks
  - Set priorities based on condition and risk
  - Determine performance/success
  - Inform Budget
  - Inform Operations
- Improve asset update information from field collection to GIS input
- Expand Lucity mobile application usage and functionality
- Enroll in Lucity eLearning subscription to maximize software utilization
- Assess opportunities to enhance Operations Coordinator Position
- Continue to leverage outside consultant
- Expand utilization of Lucity in NTEC Operations & Maintenance
- Expand utilization of Lucity in Parks Operations & Maintenance

Recreation, Parks, and NTEC – Workforce

Seasonal Staff Push

- Growing Recreation Programming, including boat launch operations, are pushing need for more seasonal worker
- Need to develop community wide recognition as a place for seasonal/entry level employment

Development of Full Time Staff

- 2023 was a year of growth – 2024 is a year of stabilizing
- Employees are solidifying their new roles

Recreation Expansion

- Expand partnerships with contractors for increased offerings
- Match recreation growth with additional labor to support programs

Succession Planning for NTEC Manager

- Plan for pending retirement of NTEC Manager in Spring of 2024

Recreation, Parks, and NTEC – Facilities

Tahoe Vista Recreation Area

- Deliver on successful 2023 boating season
- Complete and capitalize on Scenic Overlook Project, including increased reservations of space and kayak/paddleboard storage
- Coordinate permits and weather to pick most effective time for dredging
- Acquire marina status with TRPA to enable motorized boat concessionaire
- Work with concessionaire, Tahoe Adventure Company, on contract extension

Recreation, Parks, and NTEC – Facilities

North Tahoe Regional Park

- Upgrade signage throughout park to increase wayfinding and brand recognition
- Complete Capital Improvement Projects:
  - Stairway Project
  - Tennis and Pickleball Reconstruction Project
  - Complete Pam Emmerich Memorial Pinedrop Trailhead Project
- Continue Capital Improvement Projects:
  - Work with Placer County for North Tahoe Trail Project
- Finalize second term contract with Headwall Corporation
- Establish NTRP as the premier sport park in the region
- Have a Park Host to assist with custodial and customer service through park in summer

Recreation, Parks, and NTEC – Facilities

North Tahoe Event Center

- Continued Refinement of NTEC Pricing and Multi-Year Sales Targets
  - Continue strong wedding sales while focusing on corporate opportunities
  - Refine pricing structure to increase revenue through packages and add-ons
- Continued NTEC Capital Improvements
  - Architectural Assessment
  - NTEC Monument Sign
- Capitalize on new website for increased reservations, customer engagement, and facility use

North Lake Tahoe Active Recreation Needs Assessment

- Wrap up Phase II with public engagement and roadshow
- Utilize Ad-Hoc group to accelerate NLTARNA planning and development
- Begin Phase III
  - Determine best tax measure to use for bond
  - Conduct statistically-valid polling for probability of a successful voter initiative
  - Determine best timing for voter-initiative

Communications, Marketing, and Outreach

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

- Post more videos and reels – Showcasing all aspects of the District's impact in the community
- Continued investment in social media "boosting" and targeted ad campaigns
- Continued use of before/after photos and digital stories
- Utilize social media scheduling software to more effectively manage content across all platforms

Continue Customer Information and Marketing Database Improvements

- Continued cultivation and growth of our customer/user email database
- Continued refinement our email newsletter campaigns for both Rec & Parks and District lists
- Maintain comprehensive customer information collection protocols with CSR Team

Continue to Share District Vision, Mission, and Core Values

- Utilize new Strategic Plan elements in marketing, advertising, and outreach campaigns and content

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

New –

Update NTEC Marketing Collateral (Print and Digital)

- Develop high-quality collateral materials for in-person tours
- Integrate 360-degree room photos and virtual tour options on the website
- Utilize high-quality event photography for strategic advertising design and placement

Continued –

Social Media Campaigns and Lead Generation

- Continue to work with social media strategist to optimize content and imagery for lead generation
- Refine annual content calendar as needed
- Continue to work with event photographers to share high-quality photos and videos

Regional Marketing Collaboratives

- Continue to foster our relationship with the NTCA Corporate Sales and Conference Team
- Build stronger connections with the RSCVA Corporate Sales and Conference Team
- Develop and foster a corporate email list of meeting planners and conference organizers

Workforce

Continued Emphasis on Training and Incentive Program

Assess & Build Morale

- Employee Engagement Survey with Outside Support
  - Gallup Q12
  - Build from strengths assessments and training

Evaluate Recreation Perks to Employees (Full Time & Seasonal)

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

Ordinances and Policies

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
- 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

Climate Transformation Alliance of Truckee-Tahoe

Organization Membership

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

Capital Improvement Program

Draft Fiscal Year 2023/24 Capital Improvement Program 5-year Plan

- $40.9M 5-Year Plan across all funds
- $27.5M 5-Year Plan in FY 2022/23 (48% increase)
- Current funding (revenues and reserves) will not allow completion of 5-year Plan as presented
  - District must see additional revenue over the 5-year Plan, and/or
  - Reduction in pace of capital investment over the 5-year Plan
- Year 1 relies on grants (acquired and anticipated) and use of reserves
- Years 2 through 5 intended to inform start of Cost-of-Service Study
- Expect changes to the 5-year Plan as we move through budgeting analysis and the Cost-of-Service Study

Capital Improvement Program

Multi-Year Priority Capital Projects

Projects in the Planning-Design-Construction Process

- Pavement Management Plan District Wide
- Satellite Sewer PS Rehabilitation Design (8 stations in 4 years)
- Sewage Export System
- National Avenue Water Treatment Plant
- Drinking Water and Fire Protection Infrastructure projects (watermains)
  - KB Grid, Brockway, Dollar Cove, Infill projects in service area

Capital Improvement Program

Multi-Year Capital Projects – Planning Phase

Projects in the Concept – Planning Phase – No construction $$$

- North Tahoe Event Center Architectural Study
- TCPUD/NTPUD Joint Active Recreation Needs Assessment
- Base Facilities Master Plan
- Fleet Electrification and Charging Station Facilities

North Tahoe Regional Projects with Impacts to NTPUD

- Kings Beach Western Approach Project
- CalTrans North Lake Blvd Pavement Restoration
- Rule 20 Undergrounding
- North Tahoe Regional Trail
- Workforce Housing Opportunities

Capital Improvement Program

5-year Capital Improvement Plan (cont.)

- Sewer
  - Complete construction of 5 Packaged Sewer Satellite Stations in FY23/24
  - Satellite Pump Station Rehabilitation Design (8 stations in 4 years)
  - Sewage Export Systems Assessment and Predesign
  - Gravity Sewer Main Rehabilitation
  - Sewer Collection Repair and Improvements (manholes, vaults, ARVs, laterals)
  - SCADA Improvements
- Water
  - Golden, Rainbow, and Secline Watermain Replacement in FY23/24
  - Dollar Cove SR 28 Watermain Crossing (Caltrans driven, prior to paving)
  - Trout Street Watermain Replacement
  - Brook – Fox Trailer Park Water Service Improvements
  - Plaza Circle Watermain Looping, SR 267 undercrossing at Commonwealth
  - Carnelian Woods Condominium Water Service Replacement
  - Zone 2 to Zone 1 PRV Connection
  - National Ave Water Treatment Plant Predesign and Assessment
  - Water Pump Station and Reservoir Improvements-District wide
  - Smart Metering Infrastructure – Pursuit of Grant with Bureau of Rec

Capital Improvement Program

5-year Capital Improvement Plan (cont.)

- Recreation and Parks Capital
  - NTRP – Tennis and Pickleball Court Reconstruction
  - NTRP – Pam Emmerich Memorial Pinedrop Trailhead Construction
  - NTRP – Stairway to Ramada Rebuild
  - TVRA – Dredging Construction
  - NTEC – Generator Installation
  - NTEC – Furniture, Fixture, and Equipment Improvement
  - NTEC – Monument Sign
  - NTEC – Architectural Planning Study
  - Phase 3 of NTPUD/TCPUD Active Recreation Facility Needs Assessment

- Recreation and Parks, Design Phase Only – Pursue Grants for Construction
  - NTRP – Design of Accessible Trail in Regional Park to Connect Facilities
  - TVRA – East End Improvements Design
  - NTRP – Pinedrop Trail Reconstruction Design

- Fleet
  - Mid-Size Loader Replacement
  - Snow Removal Multipurpose Tractor in Parks
  - Compact Loader
  - Vac-Con Truck Replacements
  - Service Truck Replacements

Capital Improvement Program

5-year Capital Improvement Plan (cont.)

- Base Facility and General & Administrative
  - Building Improvements
  - Building Roof Replacement
  - Utility Operations Office Reconfiguration
  - Base Area Site Improvements
  - Server and Network Equipment Replacement

<u>Continue Targeted Pursuit of Grants</u>

- Federal/State Funding for Water Infrastructure for Fire Suppression
- Bureau of Reclamation
- Placer County Capital Projects Advisory TOT/TBID Grants
- Placer County Park Dedication Fees
- Proposition 68 California Park Bond Grants
- Land and Water Conservation Fund
- California Tahoe Conservancy Grants
- Vehicle Electrification Grants – Federal, State, Placer County
- Others

Next Steps

April 2023

- Management Staff Continues Budget Development
- April 11 – Board Considers Next Utility Rate Adjustment Effective July 1, 2022

May 2023

- Board Workshop to Discuss FY 2023/24 Capital Improvement Program Budget and Capital Project Tour
- Budget Workshop with Full Board

June 2023

- Budget Approval

Board of Directors
Long Range Calendar

May 2023 Dates of Interest	**Date**					
Capital Budget Workshop and Tour	5/9/2023					
NLT Active Recreation Phase II Stakeholders Meeting	5/4/2023	10 a.m.	Zoom			
Bulk Item Collection Day - District Offices	5/13/2023	8a.m.-1p.m.				
Summer Activity Guide release	5/16/2023					
May Meltdown Disc Golf Tournament	5/20/2023	all-day	NTRP			
NLT Active Recreation Phase II Open house	5/23/2023	4-7 p.m.	NTEC			
TVRA Boat Ramp opens	late-May					
Special Board Meeting - Budget Workshop	TBD					
June 2023 Dates of Interest	**Date**					
NTBA Community Cleanup Day (District is a Sponsor)	6/3/2023		Community House			
Boys and Girls Club Wine on the Water Event	6/4/2023	1 - 5 p.m.	NTEC			
Resident KAYAK & SUP Storage Registration Opens	6/5/22023	12:01a.m.				
Muscle & Flow Fitness Classes Start (Tuesdays all summer)	6/6/2023	6p.m.-7p.m.	NTRP			
Non-Resident KAYAK & SUP Storage Regiatration Opens	6/12/2023	12:01a.m.				
Green Waste Collection Day - District Offices	6/17/2023	8a.m.-1p.m.				
Community Garden - Opening Day/Planting Day	6/17/2023	9a.m.-12p.m.				
Tahoe Bike Challenge - All June - https://www.lovetoride.net/tahoe						
B&G Club: Wine on the Water						
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting	6/22/2023					
Music on the Beach (every Friday at KBSRA, 6 - 8:30 p.m.) Begins	Ongoing Fri	6 p.m.	KBSRA			
Free Yoga at the Park w/ Tahoe Flow	6/22/2023	6p.m.-7p.m.	NTRP			
Park Fun-Run 5K Series	6/23/2023	5 p.m.	NTRP			
Walk & Learn Tour - National Ave. Water Treatment Plant	6/23/2023	10a.m.	NTPUD Office			
Gathering at the Garden - Bocce and Brunch	6/24/2023	10 a.m.	NTRP			
Tuesday Night Pickleball Starts - Every Tuesday through 8/29	6/27/2023	5:30p.m.	BGCNLT			
Placer County Board of Supervisors (@NTEC)						
June 13, 2023 Regular Board of Directors Meeting		**Finance Committee**	**D&P Committee**	**Other Committees**		
Adopt Final Budget						
Approve Appropriations Limit						
Approve PO's for Budgeted Line Items/Vendors						
Award Construction contract for the Pinedrop Trailhead Improvements						
GM Evaluation (Closed session)						
Employee Service Award - Jake Torquemada (5 years)						
July 2023 Dates of Interest	**Date**					
Parks Make Life Better! Month						
FREE Ice Cream in the Park - Thursdays		3-5 p.m.	NTRP			
Disc Golf Doubles Night Begins - Wednesdays (through 8/16)	7/12/2023	5:00pm	NTRP			
Chickadee Adult Art Series- Level 2 Begins (Tuesdays)	7/18/2023	4p.m.-6p.m.	NTEC			
Walk & Learn Tour - NTRP Well & Tank	7/21/2023	10a.m.-12p.m.	NTPUD Office			
Free Yoga at the Park w/ Tahoe Flow	7/27/2023	6p.m.-7p.m.	NTRP			
Park Fun-Run 5K Series	7/28/2023	5 p.m.	NTRP			
Music on the Beach (every Friday at KBSRA)	ongoing	6 p.m.	KBSRA			
Gathering at the Garden - Paint and Potluck	7/29/2023	10 a.m.	NTRP			

Board of Directors
Long Range Calendar

July 11, 2023 Regular Board of Directors Meeting		**Finance Committee**	**D&P Committee**	**Other Committees**		
Adopt Resolution for Annual Lien Action						
Adopt Resolution for Community Facilities District 94-1 Assessment						
GM Evaluation (Closed session)						
August 2023 Dates of Interest	**Date**					
Music on the Beach (Every Friday at KBSRA through September 2)						
Movies at the Kings Beach Field (Thursdays at dusk)						
Mike Davis Jr. Softball Tournament						
PCWA District 5 Quarterly Meeting						
Walk & Learn Tour - Satellite Sewer Pump Station	8/18/2023					
Community Garden Gathering 10a-12p						
CSDA Annual Conference and Exhibitor Showcase						
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting	8/24/2023					
August 8, 2023 Regular Board of Directors Meeting		**Finance Committee**	**D&P Committee**	**Other Committees**		
GM Evaluation (Closed session)						
Public Employee Compensation - GM						
September 2023 Dates of Interest	**Date**					
Placer County Parks and Recreation Commission Meeting - NTEC/Regional Park						
Placer County Parks and Recreation Commission Meeting - TCPUD						
Special District Leadership Academy (In-person conference Napa)						
PCWA East Slope Full Board Meeting						
NLT Active Recreation Needs Assessment Joint Workshop with TCPUD/NTPUD						
September 12, 2023 Regular Board of Directors Meeting		**Finance Committee**	**D&P Committee**	**Other Committees**		
Employee Service Awards - Brad Johnson (5 year) and Ryan Wenz (5 year)						
California Fair Political Practices Commission Ethics Training (AB 1234) by General Counsel, Joshua Nelson, Best Best & Krieger LLP (Required every two years; Due 9/12/2023) - Include Commission as they are due						
October 2023 Dates of Interest						
End of Construction Season Grading						
The "Bags of Fall" Cornhole Tournament (at the Tahoe Backyard)						
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting	10/26/2023					
Boys and Girls Club of North Lake Tahoe Harvest Festival & Monster Trunk or Treat (5 - 8 PM)						
Items with dates pending						
Interagency Agreement with Tahoe Conservancy for Fuels Management for Infrastructure						
Employee survey						
Anti Harrassment Training Workshop for Board (AB1661) (Required every two years; Due October 2024)						

Board of Directors
Long Range Calendar

Request election services from Placer May 2024						
Biennial Filing - Amend Conflict of Interest Code September 2024						
Edgewood Partners Insurance Center, Inc. (EPIC Insurance Brokers) Renewal 4/1, 3/12/24 board mtg						
California Fair Political Practices Commission Ethics Training (AB 1234) by General Counsel, Joshua Nelson, Best Best & Krieger LLP (Required every two years; Due 9/12/2023) - Commission is due						