



**AGENDA AND MEETING NOTICE  
OF THE FINANCE COMMITTEE  
NORTH TAHOE PUBLIC UTILITY DISTRICT  
BOARD OF DIRECTORS  
Monday, June 12, 2023, at 2:30 P.M.**

**North Tahoe Public Utility District  
Administrative Offices  
875 National Avenue  
Tahoe Vista, CA 96148**

**Welcome to a meeting of the North Tahoe Public Utility District  
FINANCE COMMITTEE**

A meeting of the North Tahoe Public Utility District Finance Committee will be held on Monday, June 12, 2023, 2:30 p.m. at the North Tahoe Public Utility District Administrative Offices, 875 National Ave. Tahoe Vista, CA 96148.

The District welcomes you to its meetings. Your opinions and suggestions are encouraged. 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.

All written public comments received by 1:30 p.m. on May 8, 2023 will be distributed to the District Board Committee Members for their consideration at the meeting. Written comments may be emailed to [mmoga@ntpud.org](mailto:mmoga@ntpud.org), mailed or dropped-off at NTPUD's Administrative Offices located at 875 National Ave., Tahoe Vista, CA. 96148.

**1. CALL TO ORDER**

- 2. PUBLIC COMMENT** - *Any person wishing to address the Finance Committee 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.*

**3. TOPICS OF DISCUSSION**

- a. [Review Financial Statements – Recommendation to Full Board \(Pages 2-38\)](#)
- b. [Review Accounts Paid & Payable for the Period from May 9, 2023 – June 12, 2023 – Recommendation to Full Board \(Pages 39\)](#)
- c. [Review Proposed Fiscal Year 2023-2024 Operating and Capital Budgets including the Publicly Available Pay Schedule – Recommendation to Full Board \(Pages 40-142\)](#)
- d. Review Appropriations Limit – Recommendation to Full Board (Pages 40-142)
- e. [Review and Discuss Approving the Issuance of Annual Purchase Orders to Vendors in Amounts Exceeding the General Manager's Spending Limit Authority – Recommendation to Full Board \(Pages 143-145\)](#)
- f. Review Annual Purchase Orders to be Issued Under General Manager's Authority
- g. Review and Discuss Debt Issuance Best Practices and Options

**4. ADJOURNMENT**

Committee: Director Coolidge, Director Mourelatos, General Manager Johnson, Chief Financial Officer Van Cleave



## NORTH TAHOE PUBLIC UTILITY DISTRICT

### Committee Agenda item 3.a

**DATE:** June 13, 2023

**ITEM:** F-5a

**FROM:** Finance Department

**SUBJECT:** Monthly Draft Financial Reports through April 30, 2023

#### **DISCUSSION:**

The following financial reports provide the revenue and expense status of the North Tahoe Public Utility District as of the month ending April 30, 2023. This draft report represents 10/12 or 83% of the fiscal year.

- **All Funds:** At the end of April, the District's Revenues exceeded Expenses by \$2,404,529. This represents Net Income of \$1,240,933 over Budget. Capital projects and purchases in the amount of \$12,485,821 have been initiated year-to-date (YTD). Operating Revenues YTD are ahead of budget by \$115,901. The District as a whole, is (\$802,739) or (6.1%) under Budget for expenses at month end primarily driven by Salaries and Benefits being under budget by (\$362,321) due to open positions during the year. In addition, Other Operating Expenses under Budget by (\$160,553), Utilities are under budget by (\$84,316), and Outside Services/Contractual are under budget by (\$151,286). Non-Operating Revenues exceeded the Budget by \$331,875 at month end primarily due to unbudgeted Grant Revenue and Interest Earned on invested funds.
- **All Sewer Funds:** This report includes the Sewer Operations Fund, the Sewer Reserve Fund, and the Sewer System Replacement Fund. At the end of April, the Sewer Revenues exceeded Expenses by \$612,326. Operating Revenues YTD are \$102,101 over Budget. Operating Expenses are (\$171,567) or (5.2%) under Budget at month end, largely due to Outside Services/Contractual and Other Operating Expenses. Non-Operating Revenues are more than Budget due to Gain on Sale of equipment. Combined this results in a YTD performance of \$297,413 better than Budget.

The Sewer Fund has expended \$825,537 and encumbered an additional \$1,018,673 for CIP through April 30, 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 April, the Water Revenues exceeded Expenses by \$4,619,532. Operating Revenues YTD are under budget by (\$187,149) due to lower than anticipated consumption. Operating Expenses YTD are (\$140,304) or (4.5%) under Budget. Grant Revenue YTD has exceeded budget by \$532,551 primarily due to the recognition Federal Forest Fuels Fire Suppression Grant Revenue in November. Combined this results in a YTD performance of \$492,040 greater than Budget.

The Water Fund has expended \$3,865,184 and encumbered an additional \$4,849,451 for CIP through April 30, 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 April, the Recreation & Parks Revenues exceeded Expenses by \$915,566. Recreation and Parks Operating Revenues are \$110,065 ahead of Budget YTD. Total Expenses YTD are (\$185,917) or (8.4%) under Budget largely due to Salaries and Benefits. Non-Operating Revenue is (\$359,450) under Budget YTD due to the timing of Grant Revenue.

The Recreation and Parks have expended \$979,477 and encumbered an additional \$641,509 for CIP Parks Projects through April 30, 2023. See Capital Outlay page.

- **North Tahoe Event Center (NTEC):** NTEC has a Net Loss of (\$120,727) YTD compared to Budget Net Loss of \$(189,246).
- **Fleet:** Operating Expenses YTD are (\$68,745) under budget, due to Other Operating Expenses.

Fleet has expended \$144,966 for CIP and encumbered \$19,840 through April 30, 2023. See Capital Outlay page.

- **General & Administrative and Base:** Operating Expenses YTD are (\$236,206) or (6.1%) below Budget, mainly due to Employee Benefits.

Administration has expended \$141,184 for CIP with no additional encumbrances through April 30, 2023. See Capital Outlay page.

- **Capital Outlay:** The District has expended \$5,956,348 on Capital and encumbered an additional \$6,529,473 for a total of \$12,485,821 through the month of April 30, 2023.


**ATTACHMENTS:** Financial Reports for April 30, 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 April 30, 2023**

Income Statement	Month-To-Date					Year-To-Date					FY 2022
	Actual	Budget	Variance	% Variance		Actual	Budget	Variance	% Variance		YTD
<b>Operations</b>											
Operating Revenue	\$ 784,998	\$ 776,869	\$ 8,129	1.0%		\$ 8,244,570	\$ 8,130,799	\$ 113,771	1.4%		\$ 7,673,362
Internal Revenue	15,257	14,686	571	3.9%		162,995	160,865	2,130	1.3%		148,782
<b>Total Operating Revenue</b>	<b>\$ 800,255</b>	<b>\$ 791,555</b>	<b>\$ 8,700</b>	<b>1.1%</b>		<b>\$ 8,407,565</b>	<b>\$ 8,291,664</b>	<b>\$ 115,901</b>	<b>1.4%</b>		<b>\$ 7,822,144</b>
Salaries and Wages	\$ (405,767)	\$ (412,568)	\$ 6,801	1.6%		\$ (4,363,660)	\$ (4,457,609)	\$ 93,949	2.1%		\$ (3,777,989)
Employee Benefits	(197,285)	(229,071)	31,786	13.9%		(2,003,514)	(2,271,886)	268,372	11.8%		(1,802,797)
Outside Services/Contractual	(104,146)	(151,395)	47,249	31.2%		(963,529)	(1,114,815)	151,286	13.6%		(859,791)
Utilities	(61,942)	(47,283)	(14,659)	-31.0%		(471,712)	(556,028)	84,316	15.2%		(472,319)
Other Operating Expenses	(106,602)	(147,224)	40,622	27.6%		(1,339,938)	(1,500,491)	160,553	10.7%		(1,059,121)
Insurance	(31,112)	(27,242)	(3,870)	-14.2%		(238,951)	(234,834)	(4,117)	-1.8%		(205,629)
Internal Expense	(15,257)	(14,686)	(571)	-3.9%		(162,995)	(160,865)	(2,130)	-1.3%		(146,754)
Debt Service	(4,540)	-	(4,540)	-100.0%		(45,402)	(60,821)	15,419	25.4%		(57,916)
Depreciation	(275,833)	(287,425)	11,592	4.0%		(2,707,423)	(2,742,514)	35,091	1.3%		(2,548,061)
<b>Total Operating Expense</b>	<b>\$ (1,202,484)</b>	<b>\$ (1,316,894)</b>	<b>\$ 114,410</b>	<b>8.7%</b>		<b>\$ (12,297,124)</b>	<b>\$ (13,099,863)</b>	<b>\$ 802,739</b>	<b>6.1%</b>		<b>\$ (10,930,377)</b>
<b>Operating Income(Loss)</b>	<b>\$ (402,229)</b>	<b>\$ (525,339)</b>	<b>\$ 123,110</b>	<b>23.4%</b>		<b>\$ (3,889,559)</b>	<b>\$ (4,808,199)</b>	<b>\$ 918,640</b>	<b>19.1%</b>		<b>\$ (3,108,233)</b>
<b>Non-Operations</b>											
Property Tax Revenue	\$ 488,750	\$ 488,750	\$ -	0.0%		\$ 4,887,500	\$ 4,887,500	\$ -	0.0%		\$ 4,658,333
Community Facilities District (CFD 94-1)	55,823	55,692	131	0.2%		558,228	556,917	1,311	0.2%		544,974
Grant Revenue	15,383	64,734	(49,351)	-76.2%		703,453	549,182	154,271	28.1%		423,369
Interest	46,025	-	46,025	100.0%		118,481	-	118,481	100.0%		(53,168)
Other Non-Op Revenue	6,052	5,986	66	1.1%		117,675	59,863	57,812	96.6%		54,542
Capital Contribution	-	-	-	0.0%		-	-	-	0.0%		-
Other Non-Op Expenses	(8,725)	(8,167)	(558)	-6.8%		(91,249)	(81,667)	(9,582)	-11.7%		(71,042)
<b>Income(Loss)</b>	<b>\$ 201,079</b>	<b>\$ 81,656</b>	<b>\$ 119,423</b>	<b>146.3%</b>		<b>\$ 2,404,529</b>	<b>\$ 1,163,596</b>	<b>\$ 1,240,933</b>	<b>106.6%</b>		<b>\$ 2,448,775</b>
<b>Additional Funding Sources</b>											
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	0.0%		\$ -
Transfers	-	-	-	0.0%		-	-	-	0.0%		-
<b>Balance</b>	<b>\$ 201,079</b>	<b>\$ 81,656</b>	<b>\$ 119,423</b>	<b>146.3%</b>		<b>\$ 2,404,529</b>	<b>\$ 1,163,596</b>	<b>\$ 1,240,933</b>	<b>106.6%</b>		<b>\$ 2,448,775</b>
Operating Income	\$ (402,229)	\$ (525,339)	\$ 123,110	23.4%		\$ (3,889,559)	\$ (4,808,199)	\$ 918,640	19.1%		\$ (3,108,233)
Net Income(Loss)	\$ 201,079	\$ 81,656	\$ 119,423	146.3%		\$ 2,404,529	\$ 1,163,596	\$ 1,240,933	106.6%		\$ 2,448,775
Earnings Before Interest, Depreciation & Amortization	\$ 481,452	\$ 369,081	\$ 112,371	30.4%		\$ 5,157,354	\$ 3,966,931	\$ 1,190,423	30.0%		\$ 5,054,752
Operating Ratio	150%	166%	-16%	-9.7%		146%	158%	-12%	-7.4%		140%
Operating Ratio - plus Tax & CFD	89%	99%	-9%	-9.3%		89%	95%	-7%	-6.9%		84%
Debt Service Coverage Ratio	44.29					52.96	19.13	3383%	-1470%		42.28



**Actual Results For the Month Ended April 30, 2023**

<b>Income Statement</b>	<b>Sewer</b>	<b>Water</b>	<b>Recreation &amp; Parks</b>	<b>Fleet &amp; Equipment</b>	<b>General &amp; Administrative and Base</b>	<b>Total</b>
<b>Operations</b>						
Operating Revenue	\$ 347,739	\$ 340,740	\$ 83,525	\$ -	\$ 12,994	\$ 784,998
Internal Revenue	3,404	4,103	7,750	-	-	15,257
<b>Total Operating Revenue</b>	<b>\$ 351,143</b>	<b>\$ 344,842</b>	<b>\$ 91,275</b>	<b>\$ -</b>	<b>\$ 12,994</b>	<b>\$ 800,255</b>
Salaries and Wages	\$ (89,678)	\$ (80,222)	\$ (63,083)	\$ (11,914)	\$ (160,870)	\$ (405,767)
Employee Benefits	(44,465)	(39,484)	(30,754)	(6,227)	(76,355)	(197,285)
Outside Services/Contractual	(15,668)	(22,581)	(28,038)	(193)	(37,665)	(104,146)
Utilities	(16,672)	(17,506)	(9,132)	(861)	(17,772)	(61,942)
Other Operating Expenses	(13,056)	(6,109)	(6,652)	(8,162)	(72,622)	(106,602)
Internal Expense	(2,206)	(5,292)	(4,361)	(129)	(3,268)	(15,257)
Debt Service	-	(4,540)	-	-	-	(4,540)
Insurance	(6,217)	(6,217)	(6,217)	(5,436)	(7,025)	(31,112)
Depreciation	(113,460)	(95,299)	(50,594)	(13,699)	(2,781)	(275,833)
Total Operating Expense	(301,423)	(277,250)	(198,831)	(46,621)	(378,359)	(1,202,484)
<b>Operating Contribution</b>	<b>\$ 49,720</b>	<b>\$ 67,592</b>	<b>\$ (107,556)</b>	<b>\$ (46,621)</b>	<b>\$ (365,364)</b>	<b>\$ (402,229)</b>
Allocation of Fleet	\$ (25,479)	\$ (23,950)	\$ (9,015)	\$ 58,444	\$ -	\$ -
<b>Operating Income(Loss)</b>	<b>\$ 24,241</b>	<b>\$ 43,641</b>	<b>\$ (116,571)</b>	<b>\$ 11,824</b>	<b>\$ (365,364)</b>	<b>\$ (402,229)</b>
<b>Non-Operations</b>						
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	-	-	15,383	-	-	15,383
Interest	-	-	-	-	46,025	46,025
Other Non-Op Revenue	-	6,052	-	-	-	6,052
Capital Contribution	-	-	-	-	-	-
Other Non-Op Expenses	-	-	(558)	-	(8,167)	(8,725)
<b>Income(Loss)</b>	<b>\$ 70,075</b>	<b>\$ 395,527</b>	<b>\$ 83,243</b>	<b>\$ 11,824</b>	<b>\$ (359,589)</b>	<b>\$ 201,079</b>
<b>Additional Funding Sources</b>						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
<b>Balance</b>	<b>\$ 70,075</b>	<b>\$ 395,527</b>	<b>\$ 83,243</b>	<b>\$ 11,824</b>	<b>\$ (359,589)</b>	<b>\$ 201,079</b>
Earnings Before Interest, Depreciation & Amortization	\$ 183,535	\$ 495,366	\$ 133,837	\$ 25,523	\$ (356,809)	\$ 481,452
Operating Ratio	86%	80%	218%			Median
Operating Ratio - plus Tax & CFD	76%	40%	72%			54%



YTD For the Period Ended April 30, 2023

Income Statement	Sewer	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
<b>Operations</b>						
Operating Revenue	\$ 3,465,689	\$ 3,662,272	\$ 1,008,725	\$ -	\$ 107,884	\$ 8,244,570
Internal Revenue	34,043	50,808	78,144	-	-	162,995
<b>Total Operating Revenue</b>	<b>\$ 3,499,732</b>	<b>\$ 3,713,080</b>	<b>\$ 1,086,870</b>	<b>\$ -</b>	<b>\$ 107,884</b>	<b>\$ 8,407,565</b>
Salaries and Wages	\$ (926,318)	\$ (853,764)	\$ (660,857)	\$ (125,435)	\$ (1,797,286)	\$ (4,363,660)
Employee Benefits	(462,895)	(423,181)	(330,569)	(66,457)	(720,412)	(2,003,514)
Outside Services/Contractual	(130,387)	(117,407)	(211,648)	(8,586)	(495,501)	(963,529)
Utilities	(119,999)	(187,866)	(69,331)	(5,532)	(88,984)	(471,712)
Other Operating Expenses	(295,796)	(341,635)	(170,556)	(135,265)	(396,687)	(1,339,938)
Internal Expense	(24,311)	(28,260)	(53,280)	(1,340)	(55,804)	(162,995)
Debt Service	-	(45,402)	-	-	-	(45,402)
Insurance	(44,878)	(44,878)	(45,043)	(51,187)	(52,965)	(238,951)
Depreciation	(1,110,110)	(943,410)	(497,605)	(134,456)	(21,842)	(2,707,423)
Total Operating Expense	(3,114,694)	(2,985,803)	(2,038,888)	(528,257)	(3,629,481)	(12,297,125)
<b>Operating Contribution</b>	<b>\$ 385,037</b>	<b>\$ 727,277</b>	<b>\$ (952,019)</b>	<b>\$ (528,257)</b>	<b>\$ (3,521,598)</b>	<b>\$ (3,889,560)</b>
Allocation of Fleet	\$ (254,790)	\$ (239,505)	\$ (90,147)	\$ 584,442	\$ -	\$ -
<b>Operating Income(Loss)</b>	<b>\$ 130,247</b>	<b>\$ 487,772</b>	<b>\$ (1,042,166)</b>	<b>\$ 56,185</b>	<b>\$ (3,521,598)</b>	<b>\$ (3,889,560)</b>
<b>Non-Operations</b>						
Property Tax Revenue	\$ 458,333	\$ 3,458,333	\$ 1,291,667	\$ -	\$ (320,833)	\$ 4,887,500
Community Facilities District (CFD 94-1)	-	-	558,228	-	-	558,228
Grant Revenue	-	607,551	95,903	-	-	703,453
Interest	-	-	18	-	118,463	118,481
Other Non-Op Revenue	27,745	66,197	17,500	-	6,233	117,675
Capital Contribution	-	-	-	-	-	-
Other Non-Op Expenses	(4,000)	-	(5,583)	-	(81,667)	(91,249)
<b>Income(Loss)</b>	<b>\$ 612,326</b>	<b>\$ 4,619,853</b>	<b>\$ 915,567</b>	<b>\$ 56,185</b>	<b>\$ (3,799,401)</b>	<b>\$ 2,404,528</b>
<b>Additional Funding Sources</b>						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
<b>Balance</b>	<b>\$ 612,326</b>	<b>\$ 4,619,853</b>	<b>\$ 915,567</b>	<b>\$ 56,185</b>	<b>\$ (3,799,401)</b>	<b>\$ 2,404,528</b>
Earnings Before Interest, Depreciation & Amortization	\$ 1,722,436	\$ 5,608,665	\$ 1,413,172	\$ 190,641	\$ (3,777,559)	\$ 5,157,354
Operating Ratio	89%	80%	188%			Median
Operating Ratio - plus Tax & CFD	79%	42%	69%			54%



**Sewer Operations**  
**Statement of Revenues and Expenses**  
**For the Period Ended April 30, 2023**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
<b>Operations</b>									
Operating Revenue	\$ 347,739	\$ 336,423	\$ 11,316	3.4%	\$ 3,465,689	\$ 3,364,230	\$ 101,459	3.0%	\$ 3,194,041
Internal Revenue	3,404	3,340	64	1.9%	34,043	33,401	642	1.9%	31,015
<b>Total Operating Revenue</b>	<b>\$ 351,143</b>	<b>\$ 339,763</b>	<b>\$ 11,380</b>	<b>3.3%</b>	<b>\$ 3,499,732</b>	<b>\$ 3,397,631</b>	<b>\$ 102,101</b>	<b>3.0%</b>	<b>\$ 3,225,056</b>
Salaries and Wages	\$ (89,678)	\$ (87,351)	\$ (2,327)	-2.7%	\$ (926,318)	\$ (941,641)	\$ 15,323	1.6%	\$ (812,213)
Employee Benefits	(44,465)	(43,039)	(1,426)	-3.3%	(462,895)	(464,033)	1,138	0.2%	(404,373)
Outside Services/Contractual	(15,668)	(16,850)	1,182	7.0%	(130,387)	(190,300)	59,913	31.5%	(122,920)
Utilities	(16,672)	(12,643)	(4,029)	-31.9%	(119,999)	(138,673)	18,674	13.5%	(162,726)
Other Operating Expenses	(13,056)	(37,869)	24,813	65.5%	(295,796)	(351,994)	56,198	16.0%	(215,809)
Insurance	(6,217)	(5,264)	(953)	-18.1%	(44,878)	(44,964)	86	0.2%	(39,214)
Internal Expense	(2,206)	(2,233)	27	1.2%	(24,311)	(23,330)	(981)	-4.2%	(33,253)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	(113,460)	(115,508)	2,048	1.8%	(1,110,110)	(1,131,326)	21,216	1.9%	(1,049,946)
<b>Total Operating Expense</b>	<b>\$ (301,422)</b>	<b>\$ (320,757)</b>	<b>\$ 19,335</b>	<b>6.0%</b>	<b>\$ (3,114,694)</b>	<b>\$ (3,286,261)</b>	<b>\$ 171,567</b>	<b>5.2%</b>	<b>\$ (2,840,454)</b>
<b>Operating Contribution</b>	<b>\$ 49,721</b>	<b>\$ 19,006</b>	<b>\$ 30,715</b>	<b>161.6%</b>	<b>\$ 385,038</b>	<b>\$ 111,370</b>	<b>\$ 273,668</b>	<b>245.7%</b>	<b>\$ 384,602</b>
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	(25,479)	(25,479)	-	0.0%	(254,790)	(254,790)	-	0.0%	(233,687)
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
<b>Operating Income(Loss)</b>	<b>\$ 24,242</b>	<b>\$ (6,473)</b>	<b>\$ 30,715</b>	<b>474.5%</b>	<b>\$ 130,248</b>	<b>\$ (143,420)</b>	<b>\$ 273,668</b>	<b>190.8%</b>	<b>\$ 150,915</b>
<b>Non-Operations</b>									
Property Tax Revenue	\$ 45,833	\$ 45,833	\$ -	0.0%	\$ 458,333	\$ 458,333	\$ -	0.0%	\$ 781,667
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%	-
<b>Income(Loss)</b>	<b>\$ 70,075</b>	<b>\$ 39,360</b>	<b>\$ 30,715</b>	<b>78.0%</b>	<b>\$ 612,326</b>	<b>\$ 314,913</b>	<b>\$ 297,413</b>	<b>94.4%</b>	<b>\$ 932,610</b>
<b>Additional Funding Sources</b>									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
<b>Balance</b>	<b>\$ 70,075</b>	<b>\$ 39,360</b>	<b>\$ 30,715</b>	<b>78.0%</b>	<b>\$ 612,326</b>	<b>\$ 314,913</b>	<b>\$ 297,413</b>	<b>94.4%</b>	<b>\$ 932,610</b>
Earnings Before Interest, Depreciation & Amortization	\$ 183,535	\$ 154,868	\$ 28,667	18.5%	\$ 1,722,436	\$ 1,446,239	\$ 276,197	19.1%	\$ 1,982,556
Operating Ratio	86%	94%	-9%	-9.1%	89%	97%	-8%	-8.0%	88%
Operating Ratio - plus Tax & CFD	76%	83%	-7%	-8.7%	79%	85%	-7%	-7.7%	71%



**Statement of Revenues and Expenses  
For the Period Ended April 30, 2023**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
<b>Operations</b>									
Operating Revenue	\$ 340,740	\$ 388,514	\$ (47,774)	-12.3%	\$ 3,662,272	\$ 3,838,994	\$ (176,722)	-4.6%	\$ 3,649,577
Internal Revenue	4,103	6,327	(2,224)	-35.2%	50,808	61,235	(10,427)	-17.0%	51,884
<b>Total Operating Revenue</b>	<b>\$ 344,843</b>	<b>\$ 394,841</b>	<b>\$ (49,998)</b>	<b>-12.7%</b>	<b>\$ 3,713,080</b>	<b>\$ 3,900,229</b>	<b>\$ (187,149)</b>	<b>-4.8%</b>	<b>\$ 3,701,461</b>
Salaries and Wages	\$ (80,222)	\$ (86,467)	\$ 6,245	7.2%	\$ (853,764)	\$ (868,925)	\$ 15,161	1.7%	\$ (893,186)
Employee Benefits	(39,484)	(42,584)	3,100	7.3%	(423,181)	(428,952)	5,771	1.3%	(443,254)
Outside Services/Contractual	(22,581)	(12,845)	(9,736)	-75.8%	(117,407)	(159,375)	41,968	26.3%	(152,154)
Utilities	(17,506)	(19,332)	1,826	9.4%	(187,866)	(221,147)	33,281	15.0%	(196,272)
Other Operating Expenses	(6,109)	(33,434)	27,325	81.7%	(341,635)	(342,065)	430	0.1%	(298,866)
Insurance	(6,217)	(5,264)	(953)	-18.1%	(44,878)	(44,964)	86	0.2%	(39,214)
Internal Expense	(5,292)	(2,336)	(2,956)	-126.5%	(28,260)	(24,364)	(3,896)	-16.0%	(24,163)
Debt Service	(4,540)	-	(4,540)	-100.0%	(45,402)	(60,821)	15,419	25.4%	(57,916)
Depreciation	(95,299)	(105,332)	10,033	9.5%	(943,410)	(975,494)	32,084	3.3%	(908,574)
<b>Total Operating Expense</b>	<b>\$ (277,250)</b>	<b>\$ (307,594)</b>	<b>\$ 30,344</b>	<b>9.9%</b>	<b>\$ (2,985,803)</b>	<b>\$ (3,126,107)</b>	<b>\$ 140,304</b>	<b>4.5%</b>	<b>\$ (3,013,599)</b>
<b>Operating Contribution</b>	<b>\$ 67,593</b>	<b>\$ 87,247</b>	<b>\$ (19,654)</b>	<b>-22.5%</b>	<b>\$ 727,277</b>	<b>\$ 774,122</b>	<b>\$ (46,845)</b>	<b>-6.1%</b>	<b>\$ 687,862</b>
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	(23,950)	(23,950)	-	0.0%	(239,505)	(239,505)	-	0.0%	(219,004)
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
<b>Operating Income(Loss)</b>	<b>\$ 43,643</b>	<b>\$ 63,297</b>	<b>\$ (19,654)</b>	<b>-31.1%</b>	<b>\$ 487,772</b>	<b>\$ 534,617</b>	<b>\$ (46,845)</b>	<b>-8.8%</b>	<b>\$ 468,858</b>
<b>Non-Operations</b>									
Property Tax Revenue	\$ 345,833	\$ 345,833	\$ -	0.0%	\$ 3,458,333	\$ 3,458,333	\$ -	0.0%	\$ -
Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
Grant Revenue	-	-	-	0.0%	607,551	75,000	532,551	710.1%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Revenue	6,052	5,986	66	1.1%	66,197	59,863	6,334	10.6%	50,345
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
<b>Income(Loss)</b>	<b>\$ 395,528</b>	<b>\$ 415,116</b>	<b>\$ (19,588)</b>	<b>-4.7%</b>	<b>\$ 4,619,853</b>	<b>\$ 4,127,813</b>	<b>\$ 492,040</b>	<b>11.9%</b>	<b>\$ 519,203</b>
<b>Additional Funding Sources</b>									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
<b>Balance</b>	<b>\$ 395,528</b>	<b>\$ 415,116</b>	<b>\$ (19,588)</b>	<b>-4.7%</b>	<b>\$ 4,619,853</b>	<b>\$ 4,127,813</b>	<b>\$ 492,040</b>	<b>11.9%</b>	<b>\$ 519,203</b>
Earnings Before Interest, Depreciation & Amortization	\$ 495,367	\$ 520,448	\$ (25,081)	-4.8%	\$ 5,608,665	\$ 5,164,128	\$ 444,537	8.6%	\$ 1,485,693
Operating Ratio	80%	78%	2%	3.2%	80%	80%	0%	0.3%	81%
Operating Ratio - plus Tax & CFD	40%	42%	-1%	-3.3%	42%	42%	-1%	-2.0%	81%





**Recreation & Parks Operations**  
**Statement of Revenues and Expenses**  
**For the Period Ended April 30, 2023**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
<b>Operations</b>									
Operating Revenue	\$ 83,525	\$ 50,233	\$ 33,292	66.3%	\$ 1,008,725	\$ 910,575	\$ 98,150	10.8%	\$ 797,192
Internal Revenue	7,750	5,019	2,731	54.4%	78,144	66,229	11,915	18.0%	63,855
<b>Total Operating Revenue</b>	<b>\$ 91,275</b>	<b>\$ 55,252</b>	<b>\$ 36,023</b>	<b>65.2%</b>	<b>\$ 1,086,869</b>	<b>\$ 976,804</b>	<b>\$ 110,065</b>	<b>11.3%</b>	<b>\$ 861,047</b>
Salaries and Wages	\$ (63,083)	\$ (66,792)	\$ 3,709	5.6%	\$ (660,857)	\$ (771,087)	\$ 110,230	14.3%	\$ (577,433)
Employee Benefits	(30,754)	(35,531)	4,777	13.4%	(330,569)	(391,684)	61,115	15.6%	(271,553)
Outside Services/Contractual	(28,038)	(15,581)	(12,457)	-79.9%	(211,648)	(183,392)	(28,256)	-15.4%	(169,173)
Utilities	(9,132)	(4,436)	(4,696)	-105.9%	(69,331)	(80,466)	11,135	13.8%	(67,842)
Other Operating Expenses	(6,652)	(13,400)	6,748	50.4%	(170,556)	(198,520)	27,964	14.1%	(143,173)
Insurance	(6,217)	(5,264)	(953)	-18.1%	(45,043)	(44,964)	(79)	-0.2%	(39,214)
Internal Expense	(4,361)	(6,394)	2,033	31.8%	(53,280)	(61,905)	8,625	13.9%	(53,678)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	(50,594)	(51,479)	885	1.7%	(497,605)	(492,788)	(4,817)	-1.0%	(463,068)
<b>Total Operating Expense</b>	<b>\$ (198,831)</b>	<b>\$ (198,877)</b>	<b>\$ 46</b>	<b>0.0%</b>	<b>\$ (2,038,889)</b>	<b>\$ (2,224,806)</b>	<b>\$ 185,917</b>	<b>8.4%</b>	<b>\$ (1,785,134)</b>
<b>Operating Contribution</b>	<b>\$ (107,556)</b>	<b>\$ (143,625)</b>	<b>\$ 36,069</b>	<b>25.1%</b>	<b>\$ (952,020)</b>	<b>\$ (1,248,002)</b>	<b>\$ 295,982</b>	<b>23.7%</b>	<b>\$ (924,087)</b>
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	(9,015)	(9,015)	-	0.0%	(90,147)	(90,147)	-	0.0%	(81,706)
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
<b>Operating Income(Loss)</b>	<b>\$ (116,571)</b>	<b>\$ (152,640)</b>	<b>\$ 36,069</b>	<b>23.6%</b>	<b>\$ (1,042,167)</b>	<b>\$ (1,338,149)</b>	<b>\$ 295,982</b>	<b>22.1%</b>	<b>\$ (1,005,793)</b>
<b>Non-Operations</b>									
Property Tax Revenue	\$ 129,167	\$ 129,167	\$ -	0.0%	\$ 1,291,667	\$ 1,291,667	\$ -	0.0%	\$ 775,833
Community Facilities District (CFD 94-1)	55,823	55,692	131	0.2%	558,228	556,917	1,311	0.2%	544,974
Grant Revenue	15,383	64,734	(49,351)	-76.2%	95,903	474,182	(378,279)	-79.8%	423,369
Interest	-	-	-	0.0%	18	-	18	100.0%	25
Other Non-Op Revenue	-	-	-	0.0%	17,500	-	17,500	100.0%	1,128
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	(558)	-	(558)	-100.0%	(5,583)	-	(5,583)	-100.0%	6,808
<b>Income(Loss)</b>	<b>\$ 83,244</b>	<b>\$ 96,953</b>	<b>\$ (13,709)</b>	<b>-14.1%</b>	<b>\$ 915,566</b>	<b>\$ 984,617</b>	<b>\$ (69,051)</b>	<b>-7.0%</b>	<b>\$ 746,344</b>
<b>Additional Funding Sources</b>									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
<b>Balance</b>	<b>\$ 83,244</b>	<b>\$ 96,953</b>	<b>\$ (13,709)</b>	<b>-14.1%</b>	<b>\$ 915,566</b>	<b>\$ 984,617</b>	<b>\$ (69,051)</b>	<b>-7.0%</b>	<b>\$ 746,344</b>
Earnings Before Interest, Depreciation & Amortization	\$ 133,838	\$ 148,432	\$ (14,594)	-9.8%	\$ 1,413,171	\$ 1,477,405	\$ (64,234)	-4.3%	\$ 1,209,412
Operating Ratio	218%	360%	-142%	-39.5%	188%	228%	-40%	-17.6%	207%
Operating Ratio - plus Tax & CFD	72%	83%	-11%	-13.1%	69%	79%	-9%	-11.8%	82%



Division  
Department

51-5100  
Recreation & Parks  
Event Center Operations

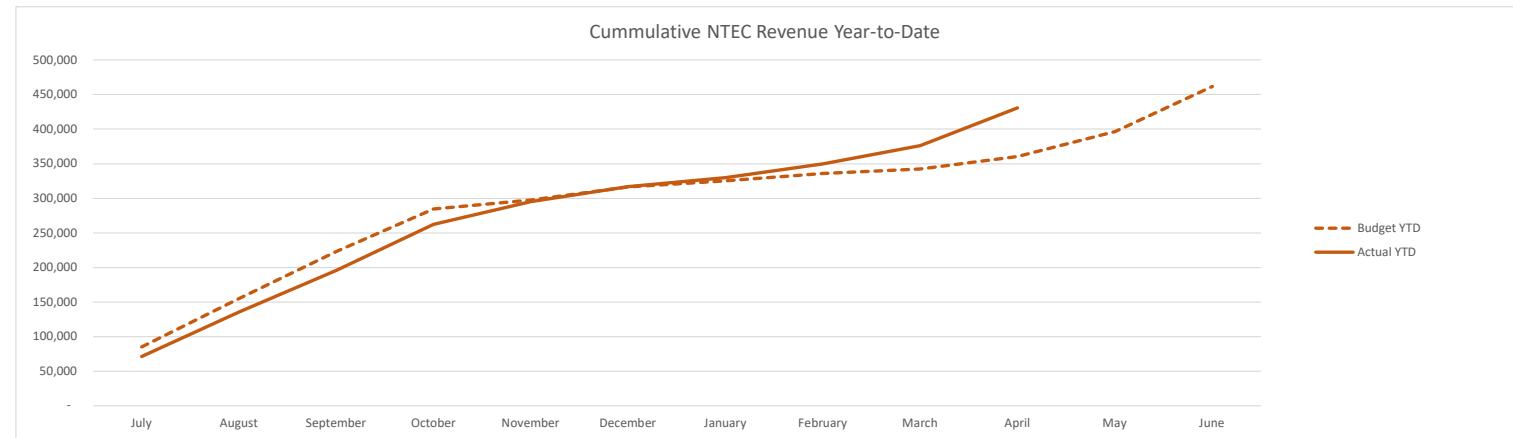
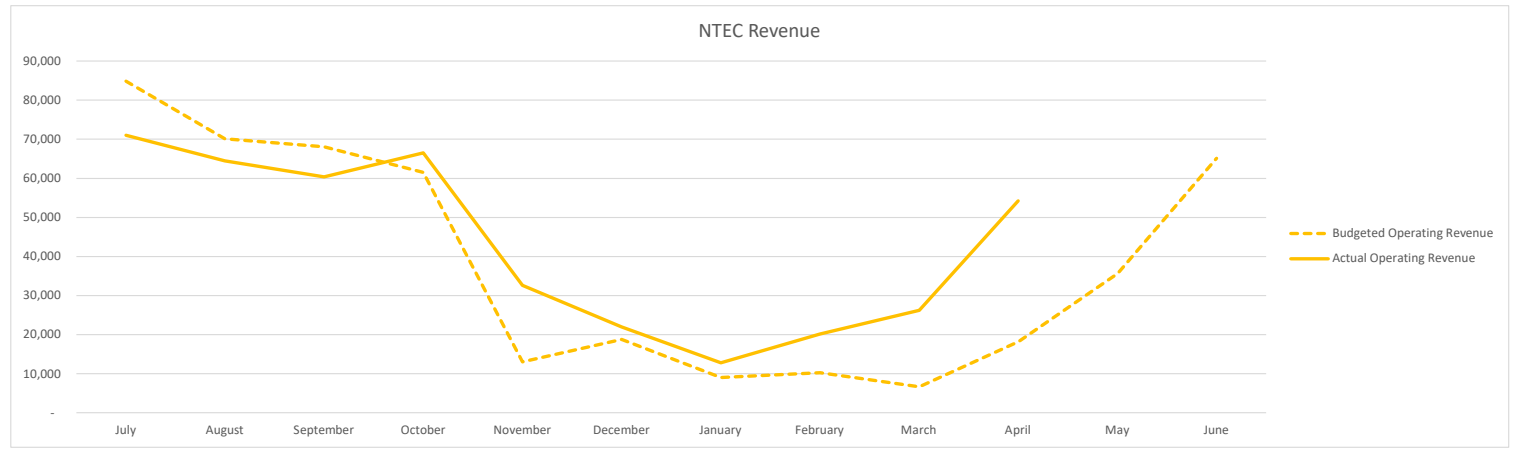
Statement of Revenues and Expenses  
For the Period Ended April 30, 2023

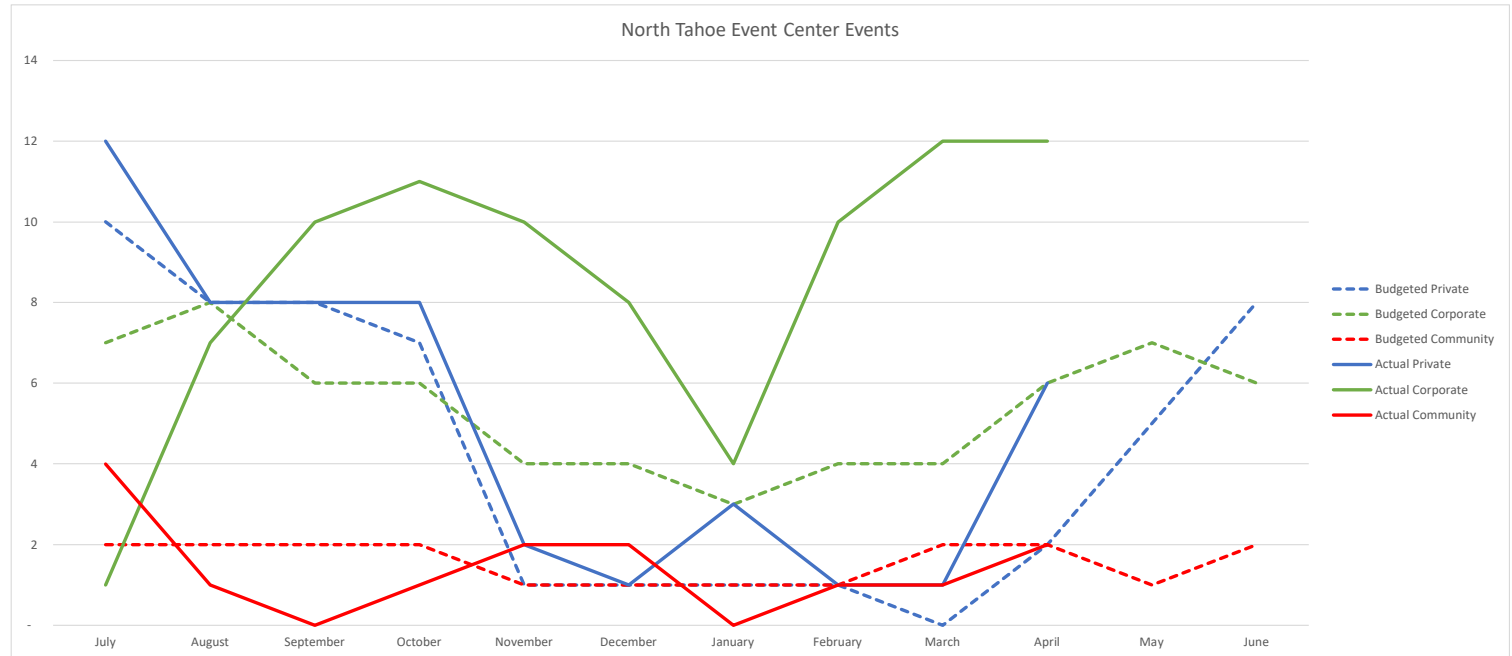
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
<b>Operations</b>									
Operating Revenue	\$ 49,019	\$ 15,724	\$ 33,295	211.7%	\$ 377,355	\$ 319,392	\$ 57,963	18.1%	\$ 291,246
Internal Revenue	5,250	2,519	2,731	108.4%	53,144	41,229	11,915	28.9%	38,855
<b>Total Operating Revenue</b>	<b>\$ 54,269</b>	<b>\$ 18,243</b>	<b>\$ 36,026</b>	<b>197.5%</b>	<b>\$ 430,499</b>	<b>\$ 360,621</b>	<b>\$ 69,878</b>	<b>19.4%</b>	<b>\$ 330,101</b>
Salaries and Wages	\$ (25,108)	\$ (24,310)	\$ (798)	-3.3%	\$ (248,287)	\$ (258,997)	\$ 10,710	4.1%	\$ (207,360)
Employee Benefits	(11,579)	(12,849)	1,270	9.9%	(124,004)	(138,108)	14,104	10.2%	(101,115)
Outside Services/Contractual	(3,531)	(1,690)	(1,841)	-108.9%	(20,826)	(23,975)	3,149	13.1%	(28,415)
Utilities	(6,470)	(2,286)	(4,184)	-183.0%	(41,688)	(36,916)	(4,772)	-12.9%	(41,136)
Other Operating Expenses	(8,879)	(9,000)	121	1.3%	(100,080)	(109,066)	8,986	8.2%	(73,200)
Insurance	-	-	-	0.0%	-	-	-	0.0%	-
Internal Expense	(1,643)	(1,593)	(50)	-3.1%	(16,341)	(15,618)	(723)	-4.6%	(15,410)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
<b>Total Operating Expense</b>	<b>\$ (57,210)</b>	<b>\$ (51,728)</b>	<b>\$ (5,482)</b>	<b>-10.6%</b>	<b>\$ (551,226)</b>	<b>\$ (582,680)</b>	<b>\$ 31,454</b>	<b>5.4%</b>	<b>\$ (466,636)</b>
<b>Operating Contribution</b>	<b>\$ (2,941)</b>	<b>\$ (33,485)</b>	<b>\$ 30,544</b>	<b>91.2%</b>	<b>\$ (120,727)</b>	<b>\$ (222,059)</b>	<b>\$ 101,332</b>	<b>45.6%</b>	<b>\$ (136,535)</b>
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
<b>Operating Income(Loss)</b>	<b>\$ (2,941)</b>	<b>\$ (33,485)</b>	<b>\$ 30,544</b>	<b>91.2%</b>	<b>\$ (120,727)</b>	<b>\$ (222,059)</b>	<b>\$ 101,332</b>	<b>45.6%</b>	<b>\$ (136,535)</b>
<b>Non-Operations</b>									
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%	-
<b>Income(Loss)</b>	<b>\$ (2,941)</b>	<b>\$ (33,485)</b>	<b>\$ 30,544</b>	<b>91.2%</b>	<b>\$ (120,727)</b>	<b>\$ (189,246)</b>	<b>\$ 68,519</b>	<b>36.2%</b>	<b>\$ (135,407)</b>
<b>Additional Funding Sources</b>									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
<b>Balance</b>	<b>\$ (2,941)</b>	<b>\$ (33,485)</b>	<b>\$ 30,544</b>	<b>91.2%</b>	<b>\$ (120,727)</b>	<b>\$ (189,246)</b>	<b>\$ 68,519</b>	<b>36.2%</b>	<b>\$ (135,407)</b>

# North Tahoe Event Center

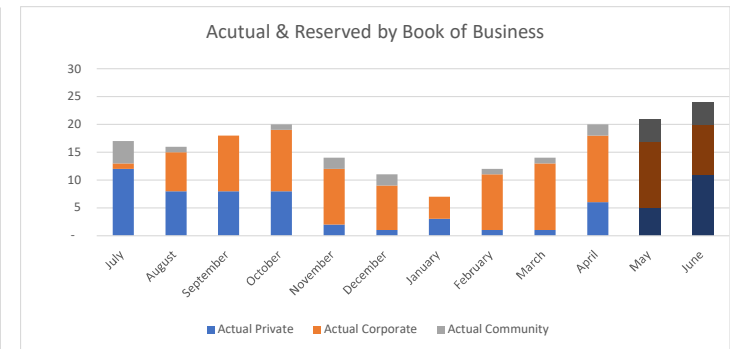
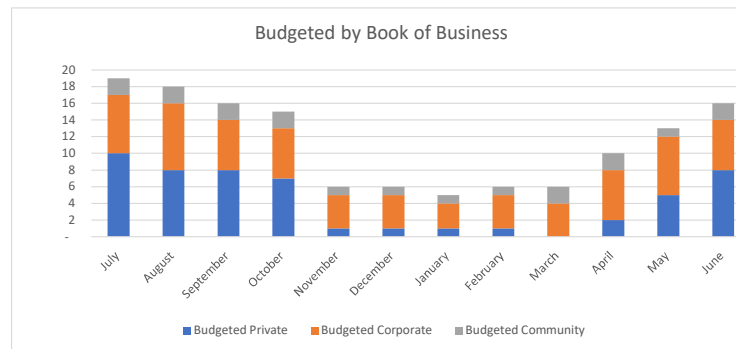
## FY 2022-2023

	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	18,100	24,100	58,880	294,560
Corporate	937	5,900	6,125	16,575	18,127	18,750	3,425	6,344	11,913	13,208	11,220	4,463	116,985
Community	4,105	189	-	1,050	-	-	-	720	3,180	5,618	9,075	5,200	29,137
Actual Total Room Rent	57,263	46,009	43,620	56,519	28,077	19,170	10,715	11,464	17,983	36,926	44,395	68,543	440,682
Program Revenue	-	-	-	1,175	1,050	1,911	1,662	6,631	4,016	5,326	-	-	21,771
Ancillary Revenue	13,736	18,443	16,791	8,814	3,529	903	400	2,102	4,248	12,017	-	-	80,983
Actual Operating Revenue	70,998	64,453	60,411	66,507	32,655	21,984	12,777	20,197	26,247	54,269	44,395	68,543	543,437
Variance to Budget	(13,873)	(5,648)	(7,639)	4,957	19,599	3,178	3,736	9,920	19,624	36,026	8,712	3,392	81,982
# 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	6	5	11	66
Actual Corporate	1	7	10	11	10	8	4	10	12	12	12	9	106
Actual Community	4	1	-	1	2	2	-	1	1	2	4	4	22
	17	16	18	20	14	11	7	12	14	20	21	24	194





\* 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 April 30, 2023

Income Statement	Month-To-Date					Year-To-Date					Prior
	Actual	Budget	Variance	% Variance		Actual	Budget	Variance	% Variance		YTD
<b>Operations</b>											
Operating Revenue	\$ 15,860	\$ 14,400	\$ 1,460	10.1%		\$ 428,119	\$ 408,200	\$ 19,919	4.9%		\$ 386,045
Internal Revenue	2,500	2,500	-	0.0%		25,000	25,000	-	0.0%		25,000
<b>Total Operating Revenue</b>	<b>\$ 18,360</b>	<b>\$ 16,900</b>	<b>\$ 1,460</b>	<b>8.6%</b>		<b>\$ 453,119</b>	<b>\$ 433,200</b>	<b>\$ 19,919</b>	<b>4.6%</b>		<b>\$ 411,045</b>
Salaries and Wages	\$ (17,845)	\$ (24,570)	\$ 6,725	27.4%		\$ (210,866)	\$ (308,047)	\$ 97,181	31.5%		\$ (307,109)
Employee Benefits	(9,234)	(12,852)	3,618	28.2%		(107,182)	(145,450)	38,268	26.3%		(140,040)
Outside Services/Contractual	(10,924)	(2,150)	(8,774)	-408.0%		(159,814)	(127,900)	(31,914)	-25.0%		(130,949)
Utilities	(2,661)	(2,150)	(511)	-23.8%		(27,337)	(43,150)	15,813	36.6%		(26,400)
Other Operating Expenses	703	(2,800)	3,503	125.1%		(50,819)	(59,853)	9,034	15.1%		(37,210)
Insurance	(6,217)	(5,264)	(953)	-18.1%		(44,878)	(44,964)	86	0.2%		(39,214)
Internal Expense	(2,631)	(4,492)	1,861	41.4%		(34,827)	(43,348)	8,521	19.7%		(35,912)
Debt Service	-	-	-	0.0%		-	-	-	0.0%		-
Depreciation	(50,594)	(51,479)	885	1.7%		(497,605)	(492,788)	(4,817)	-1.0%		(463,068)
<b>Total Operating Expense</b>	<b>\$ (99,403)</b>	<b>\$ (105,757)</b>	<b>\$ 6,354</b>	<b>6.0%</b>		<b>\$ (1,133,328)</b>	<b>\$ (1,265,500)</b>	<b>\$ 132,172</b>	<b>10.4%</b>		<b>\$ (1,179,902)</b>
<b>Operating Contribution</b>	<b>\$ (81,043)</b>	<b>\$ (88,857)</b>	<b>\$ 7,814</b>	<b>8.8%</b>		<b>\$ (680,209)</b>	<b>\$ (832,300)</b>	<b>\$ 152,091</b>	<b>18.3%</b>		<b>\$ (768,857)</b>
Allocation of Base	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	0.0%		\$ -
Allocation of Fleet	(9,015)	(9,015)	-	0.0%		(90,147)	(90,147)	-	0.0%		(81,706)
Allocation of General & Administrative	-	-	-	0.0%		-	-	-	0.0%		-
<b>Operating Income(Loss)</b>	<b>\$ (90,058)</b>	<b>\$ (97,872)</b>	<b>\$ 7,814</b>	<b>8.0%</b>		<b>\$ (770,356)</b>	<b>\$ (922,447)</b>	<b>\$ 152,091</b>	<b>16.5%</b>		<b>\$ (850,563)</b>
<b>Non-Operations</b>											
Property Tax Revenue	\$ 129,167	\$ 129,167	\$ -	0.0%		\$ 1,291,667	\$ 1,291,667	\$ -	0.0%		\$ 775,833
Community Facilities District (CFD 94-1)	46,156	46,025	131	0.3%		548,561	547,250	1,311	0.2%		535,307
Grant Revenue	15,384	64,734	(49,350)	-76.2%		95,903	441,369	(345,466)	-78.3%		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%		(5,583)	-	(5,583)	-100.0%		6,808
<b>Income(Loss)</b>	<b>\$ 100,091</b>	<b>\$ 142,054</b>	<b>\$ (41,963)</b>	<b>-29.5%</b>		<b>\$ 1,160,210</b>	<b>\$ 1,357,839</b>	<b>\$ (197,629)</b>	<b>-14.6%</b>		<b>\$ 890,779</b>
<b>Additional Funding Sources</b>											
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	0.0%		\$ -
Transfers	-	-	-	0.0%		-	-	-	0.0%		-
<b>Balance</b>	<b>\$ 100,091</b>	<b>\$ 142,054</b>	<b>\$ (41,963)</b>	<b>-29.5%</b>		<b>\$ 1,160,210</b>	<b>\$ 1,357,839</b>	<b>\$ (197,629)</b>	<b>-14.6%</b>		<b>\$ 890,779</b>

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 April 30, 2023

Income Statement	Month-To-Date					Year-To-Date					Prior
	Actual	Budget	Variance	% Variance		Actual	Budget	Variance	% Variance		YTD
<b>Operations</b>											
Operating Revenue	\$ 17,858	\$ 19,708	\$ (1,850)	-9.4%		\$ 198,077	\$ 179,083	\$ 18,994	10.6%		\$ 119,823
Internal Revenue	-	-	-	0.0%		-	-	-	0.0%		-
<b>Total Operating Revenue</b>	<b>\$ 17,858</b>	<b>\$ 19,708</b>	<b>\$ (1,850)</b>	<b>-9.4%</b>		<b>\$ 198,077</b>	<b>\$ 179,083</b>	<b>\$ 18,994</b>	<b>10.6%</b>		<b>\$ 119,823</b>
Salaries and Wages	\$ (9,850)	\$ (8,860)	\$ (990)	-11.2%		\$ (94,998)	\$ (106,277)	\$ 11,279	10.6%		\$ (42,125)
Employee Benefits	(5,260)	(4,863)	(397)	-8.2%		(51,001)	(54,475)	3,474	6.4%		(21,592)
Outside Services/Contractual	(9,667)	(9,867)	200	2.0%		(11,951)	(10,667)	(1,284)	-12.0%		(9,810)
Utilities	-	-	-	0.0%		(306)	(400)	94	23.5%		(306)
Other Operating Expenses	(230)	(100)	(130)	-130.0%		(1,677)	(1,000)	(677)	-67.7%		(26)
Insurance	-	-	-	0.0%		-	-	-	0.0%		-
Internal Expense	(88)	(309)	221	71.5%		(2,111)	(2,940)	829	28.2%		(2,356)
Debt Service	-	-	-	0.0%		-	-	-	0.0%		-
Depreciation	-	-	-	0.0%		-	-	-	0.0%		-
<b>Total Operating Expense</b>	<b>\$ (25,095)</b>	<b>\$ (23,999)</b>	<b>\$ (1,096)</b>	<b>-4.6%</b>		<b>\$ (162,044)</b>	<b>\$ (175,759)</b>	<b>\$ 13,715</b>	<b>7.8%</b>		<b>\$ (76,215)</b>
<b>Operating Contribution</b>	<b>\$ (7,237)</b>	<b>\$ (4,291)</b>	<b>\$ (2,946)</b>	<b>-68.7%</b>		<b>\$ 36,033</b>	<b>\$ 3,324</b>	<b>\$ 32,709</b>	<b>983.9%</b>		<b>\$ 43,608</b>
Allocation of Base	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	0.0%		\$ -
Allocation of Fleet	-	-	-	0.0%		-	-	-	0.0%		-
Allocation of General & Administrative	-	-	-	0.0%		-	-	-	0.0%		-
<b>Operating Income(Loss)</b>	<b>\$ (7,237)</b>	<b>\$ (4,291)</b>	<b>\$ (2,946)</b>	<b>-68.7%</b>		<b>\$ 36,033</b>	<b>\$ 3,324</b>	<b>\$ 32,709</b>	<b>983.9%</b>		<b>\$ 43,608</b>
<b>Non-Operations</b>											
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	-	-	-	0.0%		17,500	-	17,500	100.0%		-
Capital Contribution	-	-	-	0.0%		-	-	-	0.0%		-
Other Non-Op Expenses	-	-	-	0.0%		-	-	-	0.0%		-
<b>Income(Loss)</b>	<b>\$ 2,430</b>	<b>\$ 5,376</b>	<b>\$ (2,946)</b>	<b>-54.8%</b>		<b>\$ 63,200</b>	<b>\$ 12,991</b>	<b>\$ 50,209</b>	<b>386.5%</b>		<b>\$ 53,275</b>
<b>Additional Funding Sources</b>											
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	0.0%		\$ -
Transfers	-	-	-	0.0%		-	-	-	0.0%		-
<b>Balance</b>	<b>\$ 2,430</b>	<b>\$ 5,376</b>	<b>\$ (2,946)</b>	<b>-54.8%</b>		<b>\$ 63,200</b>	<b>\$ 12,991</b>	<b>\$ 50,209</b>	<b>386.5%</b>		<b>\$ 53,275</b>





**Fleet & Equipment Support**  
**Statement of Revenues and Expenses**  
**For the Period Ended April 30, 2023**

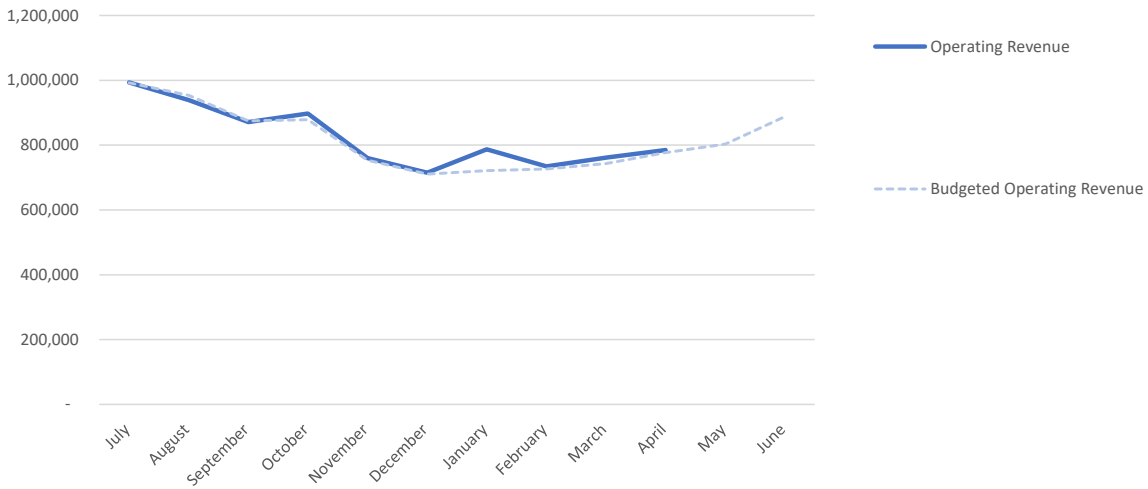
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
<b>Operations</b>									
Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
<b>Total Operating Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>
Salaries and Wages	\$ (11,914)	\$ (11,320)	\$ (594)	-5.2%	\$ (125,435)	\$ (121,982)	\$ (3,453)	-2.8%	\$ (118,009)
Employee Benefits	(6,227)	(5,854)	(373)	-6.4%	(66,457)	(63,078)	(3,379)	-5.4%	(63,675)
Outside Services/Contractual	(193)	(1,580)	1,387	87.8%	(8,586)	(12,395)	3,809	30.7%	(10,681)
Utilities	(861)	(524)	(337)	-64.3%	(5,532)	(5,432)	(100)	-1.8%	(2,062)
Other Operating Expenses	(8,162)	(32,850)	24,688	75.2%	(135,265)	(224,820)	89,555	39.8%	(137,118)
Insurance	(5,436)	(5,263)	(173)	-3.3%	(51,187)	(46,776)	(4,411)	-9.4%	(40,982)
Internal Expense	(129)	-	(129)	-100.0%	(1,340)	-	(1,340)	-100.0%	-
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	(13,699)	(12,567)	(1,132)	-9.0%	(134,456)	(122,520)	(11,936)	-9.7%	(115,856)
<b>Total Operating Expense</b>	<b>\$ (46,621)</b>	<b>\$ (69,958)</b>	<b>\$ 23,337</b>	<b>33.4%</b>	<b>\$ (528,258)</b>	<b>\$ (597,003)</b>	<b>\$ 68,745</b>	<b>11.5%</b>	<b>\$ (488,383)</b>
<b>Operating Contribution</b>	<b>\$ (46,621)</b>	<b>\$ (69,958)</b>	<b>\$ 23,337</b>	<b>33.4%</b>	<b>\$ (528,258)</b>	<b>\$ (597,003)</b>	<b>\$ 68,745</b>	<b>11.5%</b>	<b>\$ (488,383)</b>
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	58,444	58,444	-	0.0%	584,442	584,442	-	0.0%	534,397
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
<b>Operating Income(Loss)</b>	<b>\$ 11,823</b>	<b>\$ (11,514)</b>	<b>\$ 23,337</b>	<b>202.7%</b>	<b>\$ 56,184</b>	<b>\$ (12,561)</b>	<b>\$ 68,745</b>	<b>547.3%</b>	<b>\$ 46,014</b>
<b>Non-Operations</b>									
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%	-
<b>Income(Loss)</b>	<b>\$ 11,823</b>	<b>\$ (11,514)</b>	<b>\$ 23,337</b>	<b>202.7%</b>	<b>\$ 56,184</b>	<b>\$ (12,561)</b>	<b>\$ 68,745</b>	<b>547.3%</b>	<b>\$ 46,014</b>
<b>Additional Funding Sources</b>									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
<b>Balance</b>	<b>\$ 11,823</b>	<b>\$ (11,514)</b>	<b>\$ 23,337</b>	<b>202.7%</b>	<b>\$ 56,184</b>	<b>\$ (12,561)</b>	<b>\$ 68,745</b>	<b>547.3%</b>	<b>\$ 46,014</b>
Earnings Before Interest, Depreciation & Amortization	\$ 25,522	\$ 1,053	\$ 24,469	2323.7%	\$ 190,640	\$ 109,959	\$ 80,681	73.4%	\$ 161,870



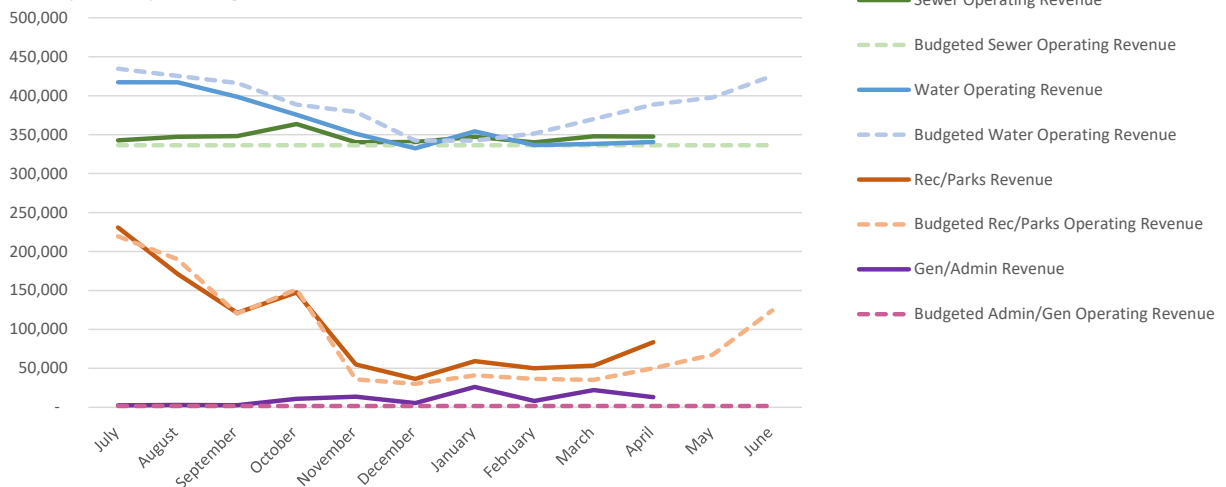
**General & Administrative and Base  
Statement of Revenues and Expenses  
For the Period Ended April 30, 2023**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
<b>Operations</b>									
Operating Revenue	\$ 12,994	\$ 1,700	\$ 11,294	664.4%	\$ 107,884	\$ 17,000	\$ 90,884	534.6%	\$ 34,581
Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
<b>Total Operating Revenue</b>	<b>\$ 12,994</b>	<b>\$ 1,700</b>	<b>\$ 11,294</b>	<b>664.4%</b>	<b>\$ 107,884</b>	<b>\$ 17,000</b>	<b>\$ 90,884</b>	<b>534.6%</b>	<b>\$ 34,581</b>
Salaries and Wages	\$ (160,870)	\$ (160,639)	\$ (231)	-0.1%	\$ (1,797,286)	\$ (1,753,974)	\$ (43,312)	-2.5%	\$ (1,377,148)
Employee Benefits	(76,355)	(102,063)	25,708	25.2%	(720,412)	(924,140)	203,728	22.0%	(619,941)
Outside Services/Contractual	(37,665)	(104,539)	66,874	64.0%	(495,501)	(569,353)	73,852	13.0%	(404,862)
Utilities	(17,772)	(10,348)	(7,424)	-71.7%	(88,984)	(110,310)	21,326	19.3%	(43,418)
Other Operating Expenses	(72,622)	(29,672)	(42,950)	-144.7%	(396,687)	(383,092)	(13,595)	-3.5%	(264,154)
Insurance	(7,025)	(6,187)	(838)	-13.5%	(52,965)	(53,166)	201	0.4%	(47,007)
Internal Expense	(3,268)	(3,723)	455	12.2%	(55,804)	(51,266)	(4,538)	-8.9%	(35,660)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	(2,781)	(2,539)	(242)	-9.5%	(21,842)	(20,386)	(1,456)	-7.1%	(10,617)
<b>Total Operating Expense</b>	<b>\$ (378,358)</b>	<b>\$ (419,710)</b>	<b>\$ 41,352</b>	<b>9.9%</b>	<b>\$ (3,629,481)</b>	<b>\$ (3,865,687)</b>	<b>\$ 236,206</b>	<b>6.1%</b>	<b>\$ (2,802,807)</b>
<b>Operating Contribution</b>	<b>\$ (365,364)</b>	<b>\$ (418,010)</b>	<b>\$ 52,646</b>	<b>12.6%</b>	<b>\$ (3,521,597)</b>	<b>\$ (3,848,687)</b>	<b>\$ 327,090</b>	<b>8.5%</b>	<b>\$ (2,768,226)</b>
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
<b>Operating Income(Loss)</b>	<b>\$ (365,364)</b>	<b>\$ (418,010)</b>	<b>\$ 52,646</b>	<b>12.6%</b>	<b>\$ (3,521,597)</b>	<b>\$ (3,848,687)</b>	<b>\$ 327,090</b>	<b>8.5%</b>	<b>\$ (2,768,226)</b>
<b>Non-Operations</b>									
Property Tax Revenue	\$ (32,083)	\$ (32,083)	\$ -	0.0%	\$ (320,833)	\$ (320,833)	\$ -	0.0%	\$ 3,100,833
Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Interest	46,025	-	46,025	100.0%	118,463	-	118,463	100.0%	(53,194)
Other Non-Op Revenue	-	-	-	0.0%	6,233	-	6,233	100.0%	3,041
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	(8,167)	(8,167)	-	0.0%	(81,667)	(81,667)	-	0.0%	(77,850)
<b>Income(Loss)</b>	<b>\$ (359,589)</b>	<b>\$ (458,260)</b>	<b>\$ 98,671</b>	<b>21.5%</b>	<b>\$ (3,799,401)</b>	<b>\$ (4,251,187)</b>	<b>\$ 451,786</b>	<b>10.6%</b>	<b>\$ 204,604</b>
<b>Additional Funding Sources</b>									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
<b>Balance</b>	<b>\$ (359,589)</b>	<b>\$ (458,260)</b>	<b>\$ 98,671</b>	<b>21.5%</b>	<b>\$ (3,799,401)</b>	<b>\$ (4,251,187)</b>	<b>\$ 451,786</b>	<b>10.6%</b>	<b>\$ 204,604</b>
Earnings Before Interest, Depreciation & Amortization	\$ (356,808)	\$ (455,721)	\$ 98,913	21.7%	\$ (3,777,559)	\$ (4,230,801)	\$ 453,242	10.7%	\$ 215,221

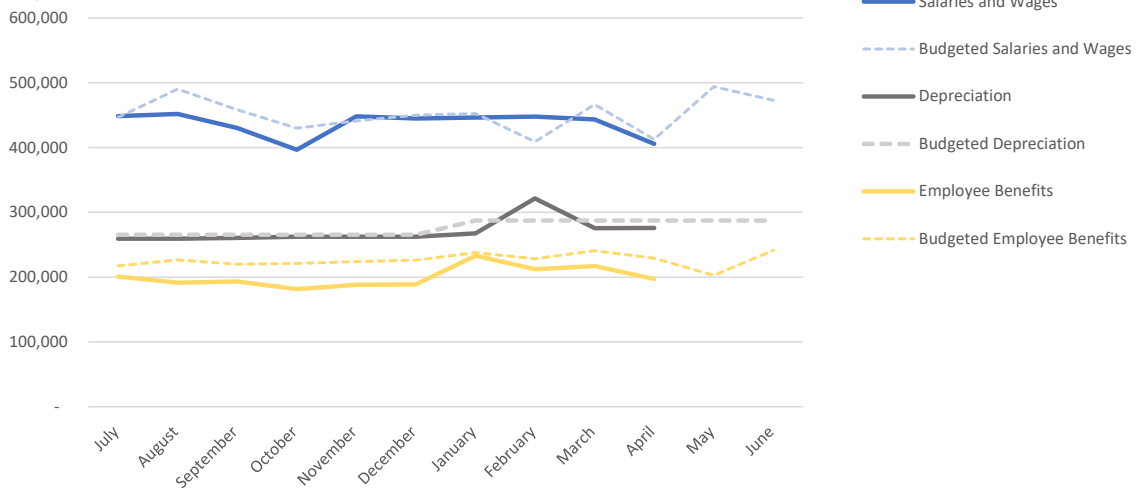
### Operating Revenues Year to Date

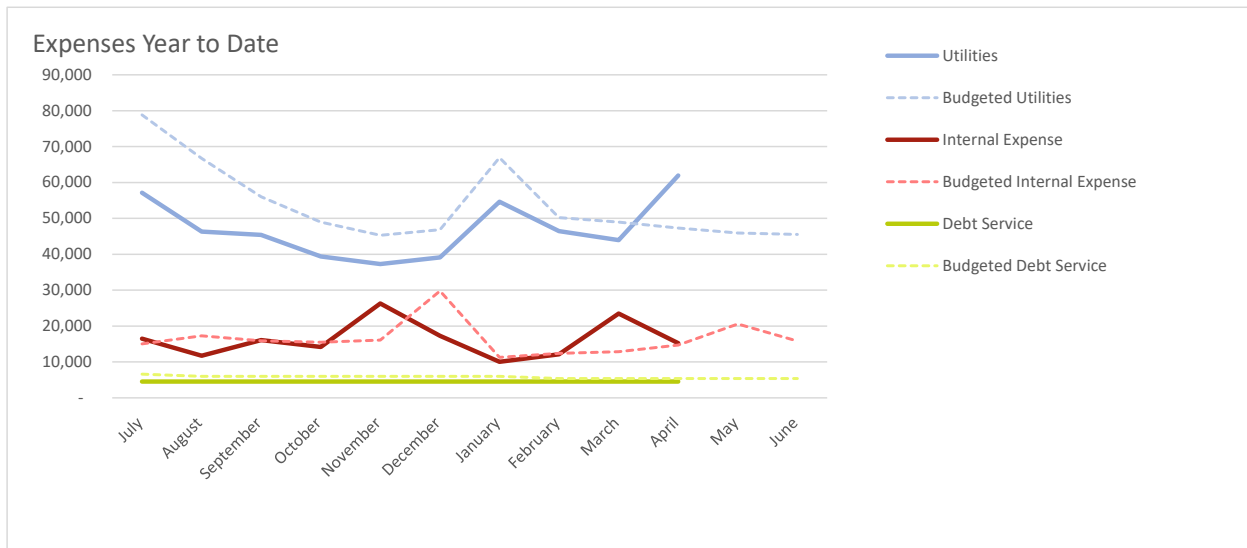
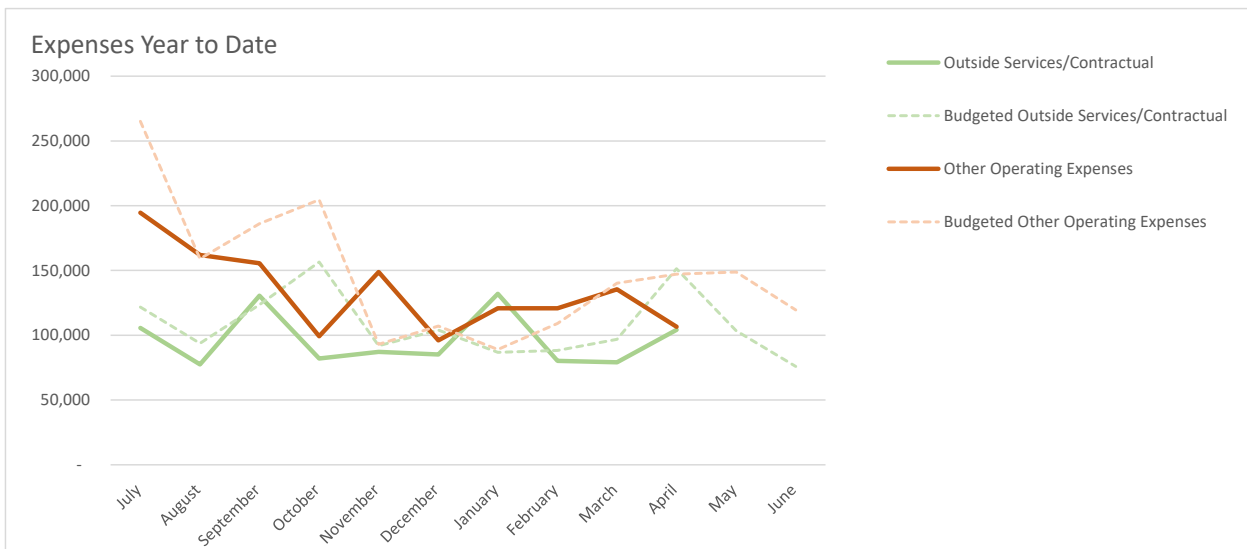


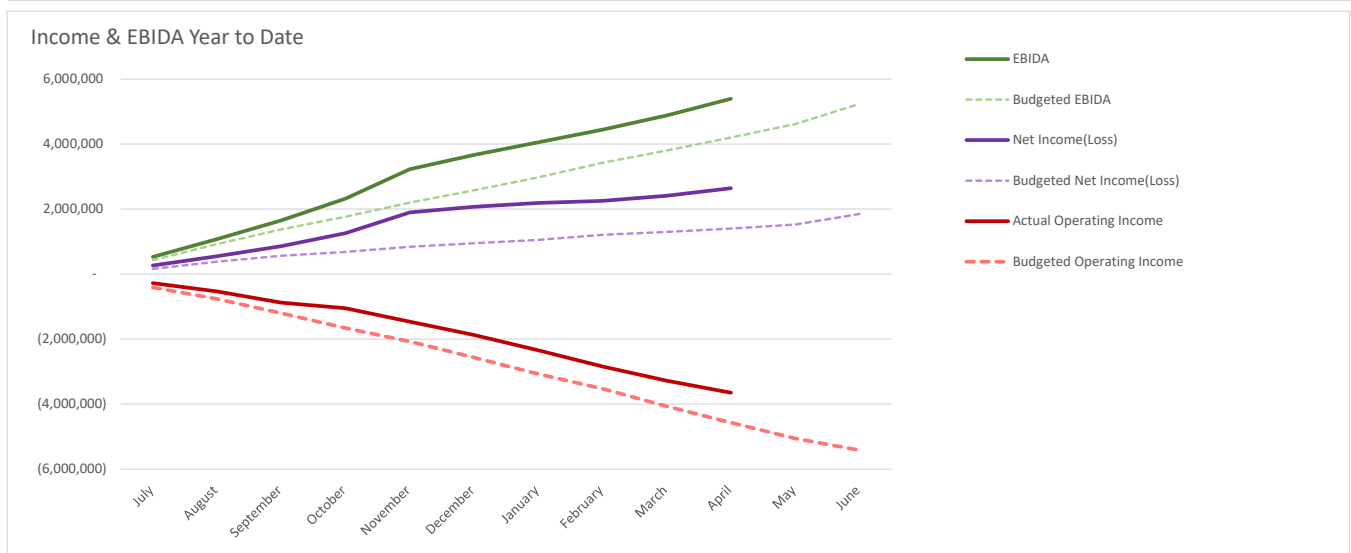
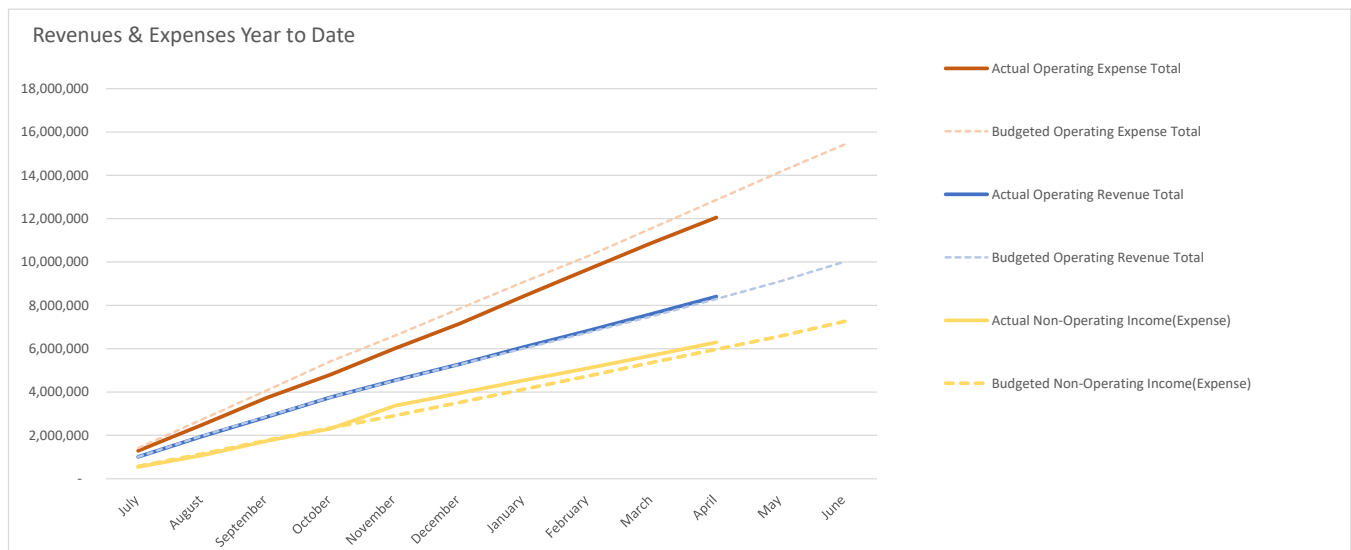
### Enterprise Operating Revenues Year to Date



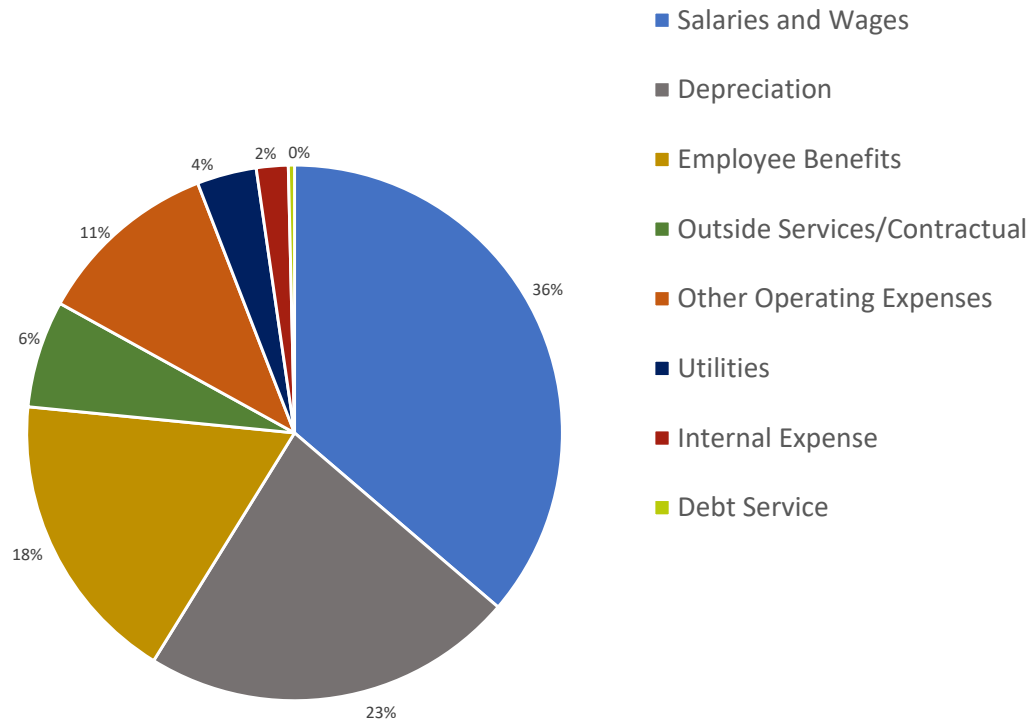
### Expenses Year to Date



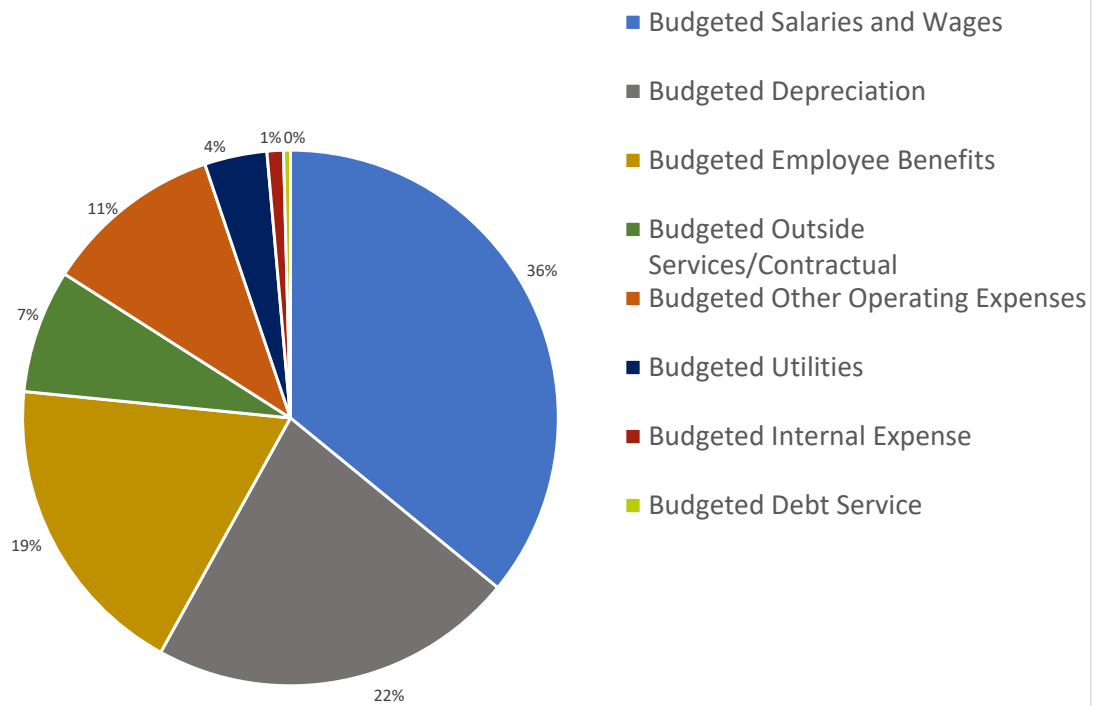




Actual April



Budgeted April



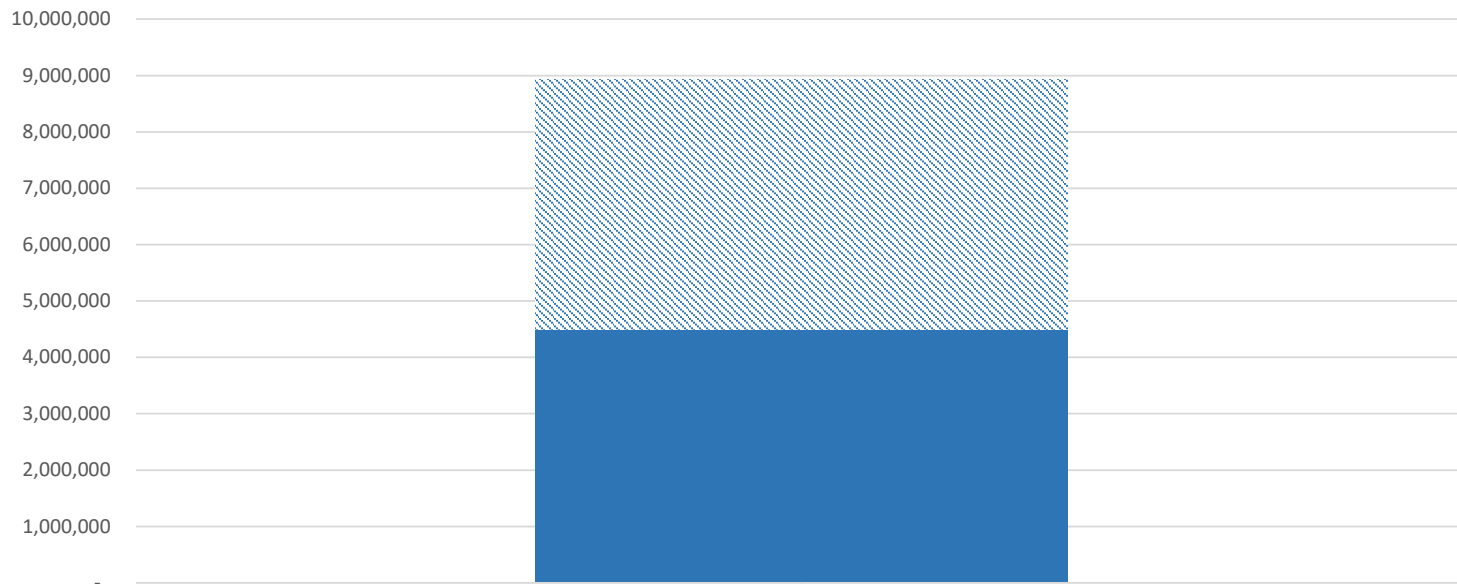
## Capital Outlay

Projects In Process

For the Period Ended April 30, 2023

Project Number	Project Description	2023 Adopted Budget	Prior Year Open Project Rollforward	Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Comp	G = Grant
						Actual	Encumbered	(Over) Under Budget			
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	13,526	-	11,474			
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	\$ 141,184	\$ -	\$ (1,184)	\$ (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	12,469	C	
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	\$ 11,034		
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	
Packaged Satellite Sewer Pump Station Improvements Project											
2244-0000	S-1, S-2, N-2, D-2, D-5, S-3	1,700,000	(21,119)	-	1,678,881	658,526	1,012,058	8,297			
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	28,682	-	31,318			
2348-0000	Manhole Rehabilitation	60,000	-	-	60,000	345	-	59,655			
2349-0000	National Ave Pump Transmitter Enclosure	-	-	-	-	120	6,615	(6,735)			
2350-0000	National Ave Pump Doors	-	-	-	-	6,350	-	(6,350)	(6,350)	C	
Total Sewer Purchases		\$ 2,123,070	\$ (54,399)	\$ -	\$ 2,068,671	\$ 825,537	\$ 1,018,673	\$ 224,461	\$ 131,927		
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	3,663,772	4,679,070	(2,708,630)			G
2266-0000	Water Pump Station Building and Mechanical Improvements	60,000	-	-	60,000	78,235	6,085	(24,319)			
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	\$ 3,865,184	\$ 4,849,451	\$ (2,728,739)	\$ 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	22,743	25,034	79,989			G
2140-0000	Joint Needs Analysis - NTPUD/TCPUD Phase II	41,940	(3,813)	-	38,127	42,261	18,634	(22,767)			G
2192-0000	NTEC Emergency Generator	75,000	-	-	75,000	42,918	20,901	11,181			G
2280-0000	TVRA Scenic Overlook and Dredging Project	700,000	33,030	-	733,030	39,055	420,526	273,449			G
2281-0000/1PLC	Regional Park Pam Emmerich Pine Drop Trailhead Project	10,000	3,877	-	13,877	26,941	225	(13,289)			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	341,280	98,799	(47,485)			
2284-0000	NTEC Architectural Planning Study	70,000	(5,181)	-	64,819	103,004	16,320	(54,505)			
2285-0000	NTRP Irrigation Upgrade Project	-	-	-	-	-	3,486	(3,486)			G
2390-0000	NTEC - Furnishings, Fixtures and Building Improvements	100,000	-	-	100,000	25,886	33,204	40,910			
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	192,715	990	(43,705)			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	27,503	84	(2,587)			
Total Recreation and Parks Purchases		\$ 1,776,940	\$ 82,100	\$ -	\$ 1,859,040	\$ 979,477	\$ 641,509	\$ 238,054	\$ 11,714		
** Multi-year encumbrance - on 5 year CIP											
Administration & Base											
		\$ 125,000	\$ 15,000	\$ -	\$ 140,000	\$ 141,184	\$ -	\$ (1,184)	\$ (19,538)		
Fleet											
		37,000	145,000	-	182,000	144,966	19,840	17,193	11,034		
Sewer											
		2,123,070	(54,399)	-	2,068,671	825,537	1,018,673	224,461	131,927		
Water											
		6,170,000	(264,965)	80,860	5,985,895	3,865,184	4,849,451	(2,728,739)	41,237		
Recreation and Parks											
		1,776,940	82,100	-	1,859,040	979,477	641,509	238,054	11,714		
Total Capital Expenditures		\$ 10,232,010	\$ (77,264)	\$ 80,860	\$ 10,235,606	\$ 5,956,348	\$ 6,529,473	\$ (2,250,215)	\$ 176,373		

### Multi-Year Construction Projects \$1M and Above

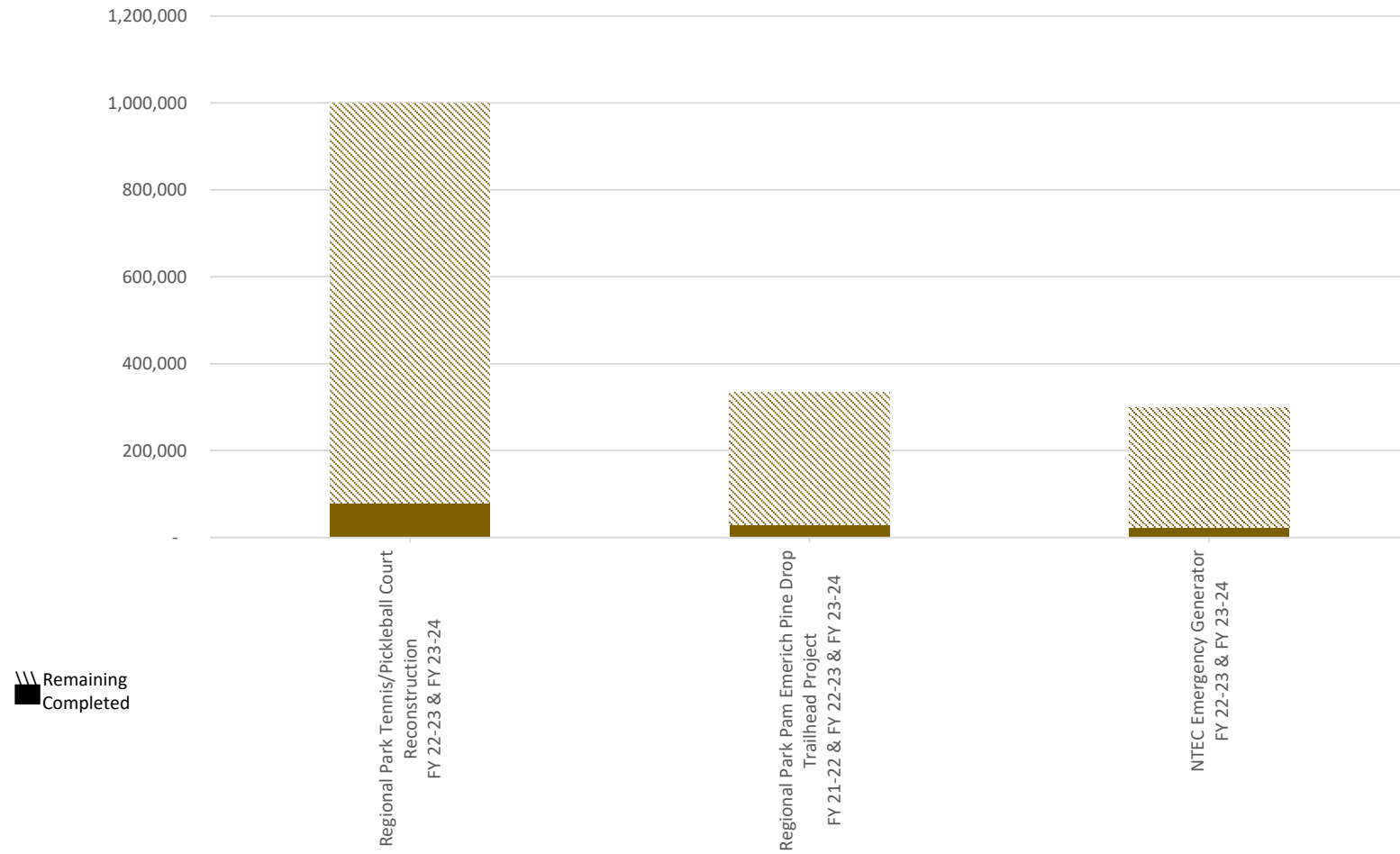


Remaining  
Completed

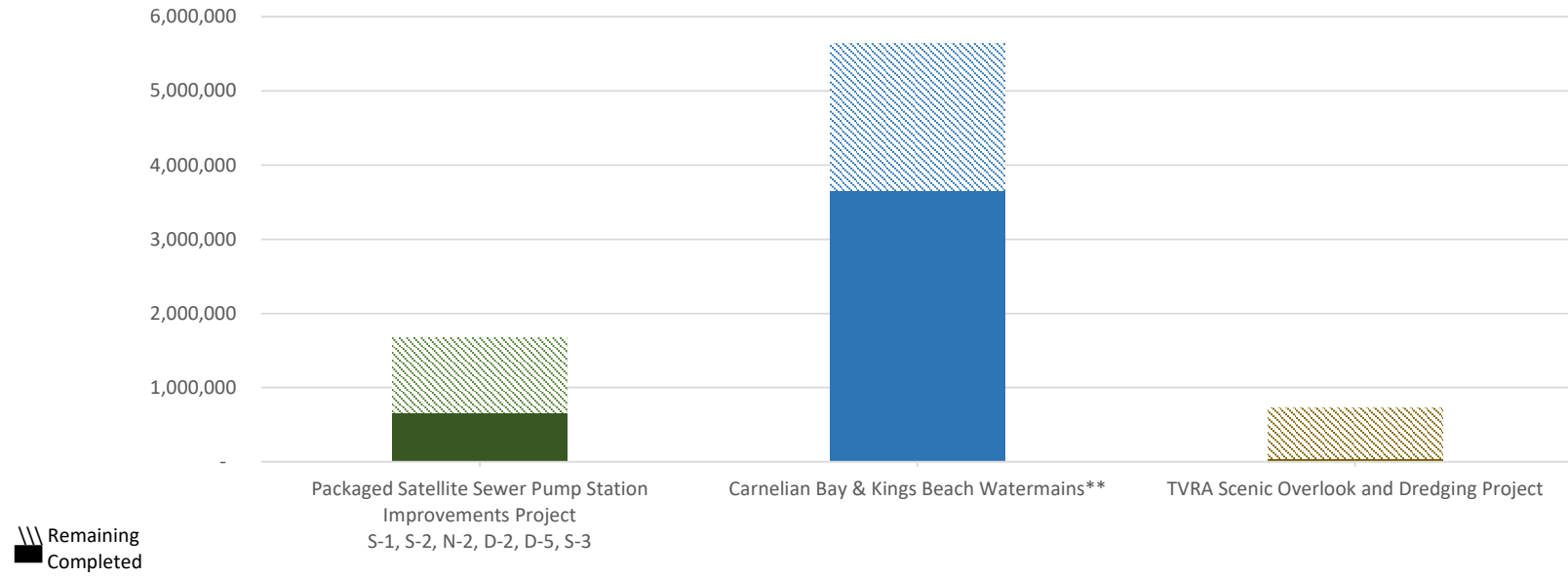
Carnelian Bay NL Blvd, Golden, Rainbow,  
Secline Watermain Watermain  
FY 21-22 & FY 22-23 & FY 23-24



### Multi-Year Construction Projects under \$1M

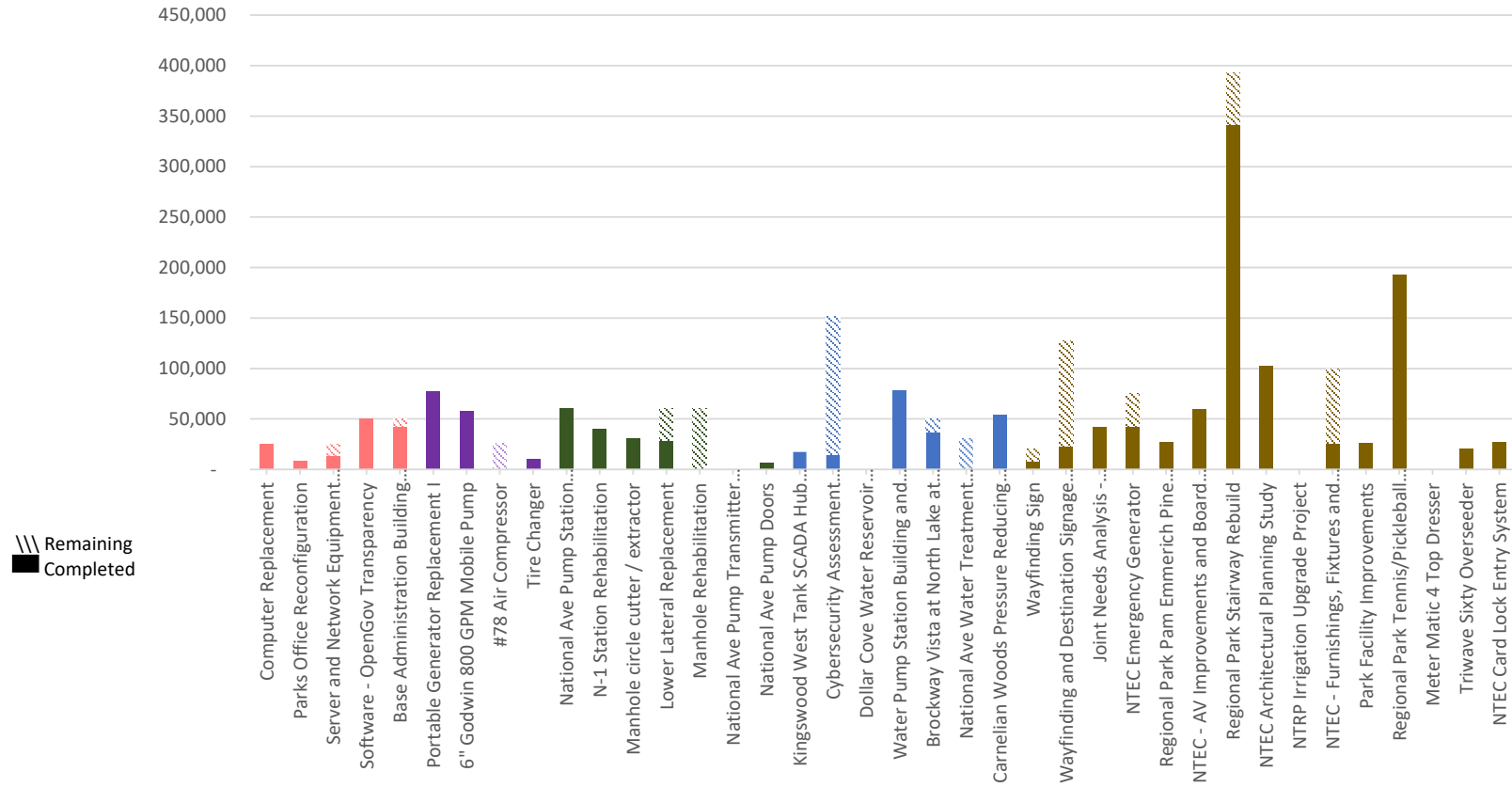


FY 22-23 Construction Projects \$500,000 and Above

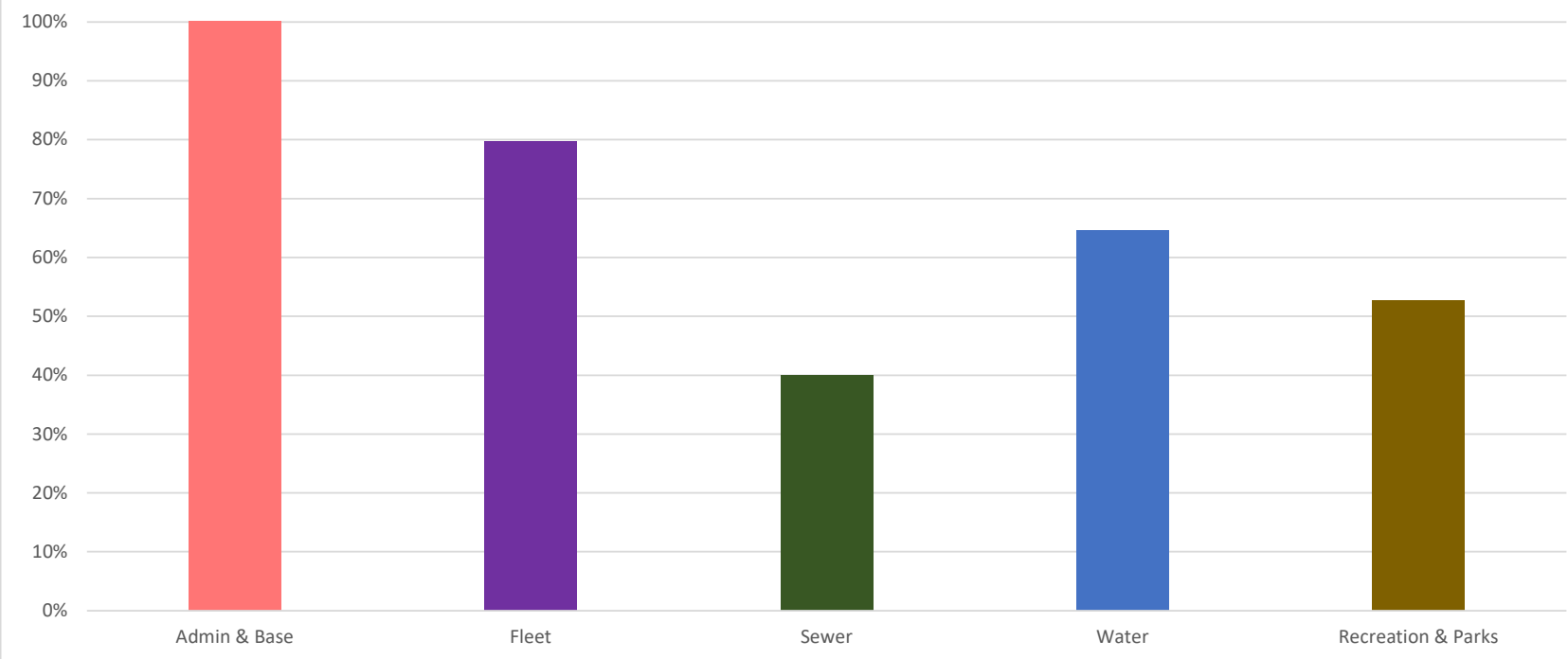


\*\* Multi-year encumbrance

FY 22-23 Construction Projects under \$500,000



Construction Projects Expended by Enterprise as % of Current Year Budget for Enterprise





**Consolidated Balance Sheet**  
**For the Period Ended April 30, 2023**

**ASSETS**

**Current Assets**

Cash & Cash Equivalents  
Investments  
Due (To)/From Other Fund  
Accounts Receivable  
Inventory  
Deposits and Prepaid Expenses  
**Total Current Assets**

	Current Month	Prior Month	FYE 2022
\$	11,192,205	\$ 10,899,579	\$ 12,794,661
	904,298	906,861	1,058,253
	-	-	-
	2,128,038	1,635,713	1,425,156
	178,755	178,755	178,755
	403,738	80,295	565,294
<b>\$</b>	<b>14,807,033</b>	<b>\$ 13,701,203</b>	<b>\$ 16,022,119</b>

**Restricted Assets**

Cash & Cash Equivalents  
Accounts Receivable  
Deposits and Prepaid Expenses  
**Total Restricted Assets**

\$	407,278	\$ 407,278	\$ 346,628
	229,552	214,169	93,337
	-	-	-
<b>\$</b>	<b>636,830</b>	<b>\$ 621,447</b>	<b>\$ 439,964</b>

**Non-Current Assets**

**Property, Plant & Equipment**

Work in Process  
Land  
Property Rights  
Buildings and Improvements  
Vehicles and Equipment  
Furniture and Office Equipment  
Water System  
Sewer System  
Subtotal - Property, Plant & Equipment  
Accumulated Depreciation  
**Net Property, Plant & Equipment**

\$	6,984,874	\$ 6,931,134	\$ 6,732,476
	7,123,368	7,123,368	7,123,368
	15,237	15,237	15,237
	26,734,162	26,727,811	25,502,056
	8,164,962	8,107,431	7,999,255
	1,886,195	1,886,195	1,723,791
	38,919,099	38,919,099	38,467,259
	40,973,190	40,973,190	37,277,956
	130,801,086	130,683,466	124,841,400
	(68,133,018)	(67,857,186)	(65,425,595)
<b>\$</b>	<b>62,668,068</b>	<b>\$ 62,826,280</b>	<b>\$ 59,415,805</b>

**DEFERRED OUTFLOWS OF RESOURCES**

<b>\$</b>	<b>1,187,215</b>	<b>\$ 1,187,215</b>	<b>\$ 1,187,215</b>
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**TOTAL ASSETS & DEFERRED OUTFLOWS**

<b>\$</b>	<b>79,299,145</b>	<b>\$ 78,336,145</b>	<b>\$ 77,065,102</b>
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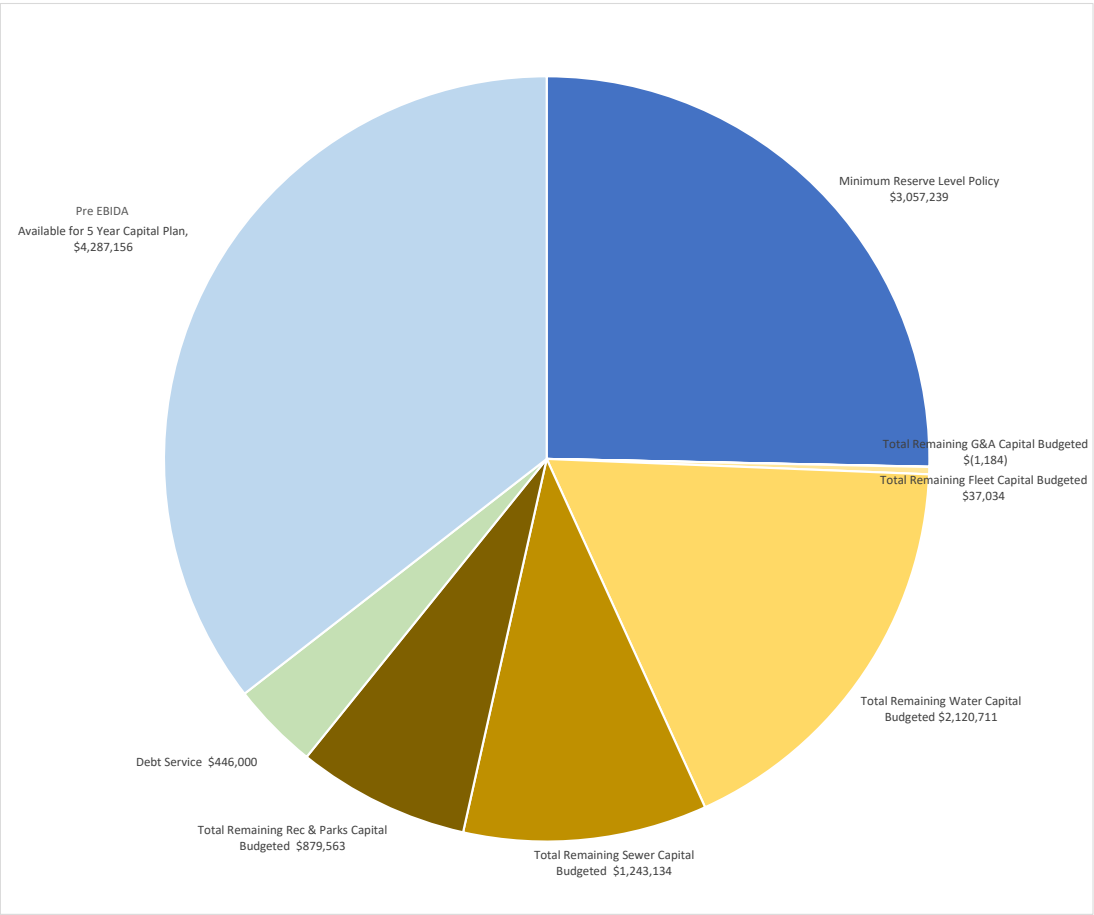


**Consolidated Balance Sheet**  
**For the Period Ended April 30, 2023**

	Current Month	Prior Month	FYE 2022
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 305,592	\$ (92,720)	\$ 784,250
Deferred Revenue	628,288	282,601	231,664
Compensated Absences Payable	677,376	663,423	572,566
Accrued Liabilities	741,008	737,039	549,154
Current Portion of Long-Term Debt	385,115	385,115	385,115
	<u>2,737,379</u>	<u>1,975,458</u>	<u>2,522,749</u>
<b>Current Liabilities (Payable from Restricted Assets)</b>			
Deferred Grant Revenue	\$ -	\$ -	\$ -
Accounts Payable	-	-	-
<b>Total Current Liabilities</b>	<b>\$ 2,737,379</b>	<b>\$ 1,975,458</b>	<b>\$ 2,522,749</b>
<b>Non-Current Liabilities</b>			
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)
<b>Total Long Term Liabilities</b>	<b>\$ (158,882)</b>	<b>\$ (158,882)</b>	<b>\$ 226,233</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 1,068,788</b>	<b>\$ 1,068,788</b>	<b>\$ 1,068,788</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets (Net of Debt)	\$ 61,418,075	\$ 61,576,287	\$ 57,780,697
Debt Services	445,936	445,936	445,936
Net Restricted Assets	636,830	621,446.72	439,964.08
Unrestricted	10,746,491	10,603,662	10,710,907
Current Year Income / (Loss)	2,404,528	2,203,449	3,869,828
<b>Balance</b>	<b>\$ 75,651,860</b>	<b>\$ 75,450,781</b>	<b>\$ 73,247,332</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS &amp; FUND BALANCE</b>	<b>\$ 79,299,145</b>	<b>\$ 78,336,145</b>	<b>\$ 77,065,102</b>
	Median	NTPUD	FYE 2022
Days in Cash (Cash/Operating Expenses less Depreciation)	296	364	
Days of Working Capital (Reserves/Operating Expenses less Depreciation)	92	443	
Debt Ratio (Total Liabilities/Total Assets)	36%	3%	4%
Return on Assets (Net Income/Total Assets)	2.5%	5.0%	5.1%
Debt Service Coverage Ratio	1.3		
Unrestricted Reserves	\$ 12,069,653	\$ 11,725,745	\$ 13,499,369
Minimum Reserve Level Policy	(3,057,239)	(2,589,917)	(2,589,917)
<b>Available for Investment</b>	<b>\$ 9,012,414</b>		<b>\$ 10,909,453</b>
Additional FY 2023 EBIDA	981,982		
Total Available	\$ 9,994,396		
Total Remaining FY 2023 Capital Budgeted	(4,279,258)		
Debt Service	\$ (446,000)		
<b>Unbudgeted</b>	<b>\$ 5,269,137</b>		

**North Tahoe Public Utility District**  
**As Of 4/30/2023**

Total Reserve Funds of \$12,069,653 of which \$3,057,239 is Restricted as Minimum Reserve



Total Remaining Capital Budgeted is in reference to current year budget

Changes in Reserves from Prior Month	
Minimum Reserve	\$ -
Debt Service	-
Future Capital	463,874
Capital	(119,966)
Total	\$ 343,908

Division Balance Sheet  
For the Period Ended April 30, 2023

	Sewer	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash & Cash Equivalents	\$ -	\$ 445,936	\$ 13,981	\$ -	\$ 10,732,288	\$ 11,192,205
Investments	-	-	-	-	904,298	904,298
Due (To)/From Other Fund	2,548,058	4,058,214	2,237,395	514,667	(9,358,334)	-
Accounts Receivable	73,886	124,104	339,326	-	1,590,723	2,128,038
Inventory	178,755	-	-	-	-	178,755
Deposits and Prepaid Expenses	-	-	17,542	-	386,195	403,738
<b>Total Current Assets</b>	<b>\$ 2,800,699</b>	<b>\$ 4,628,254</b>	<b>\$ 2,608,244</b>	<b>\$ 514,667</b>	<b>\$ 4,255,169</b>	<b>\$ 14,807,033</b>
<b>Restricted Assets</b>						
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 407,278	\$ 407,278
Accounts Receivable	-	71,248	152,304	-	6,000	229,552
Deposits and Prepaid Expenses	-	-	-	-	-	-
<b>Total Restricted Assets</b>	<b>\$ -</b>	<b>\$ 71,248</b>	<b>\$ 152,304</b>	<b>\$ -</b>	<b>\$ 413,278</b>	<b>\$ 636,830</b>
<b>Non-Current Assets</b>						
<b>Property, Plant &amp; Equipment</b>						
Work in Process	\$ 877,794	\$ 4,675,665	\$ 1,413,096	\$ -	\$ 18,318	\$ 6,984,874
Land	86,310	772,058	6,265,000	-	-	7,123,368
Property Rights	7,237	8,000	-	-	-	15,237
Buildings and Improvements	8,222,285	-	18,353,510	-	158,366	26,734,162
Vehicles and Equipment	5,806,355	285,750	817,577	1,255,279	-	8,164,962
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	56,899,166	44,696,492	27,662,725	1,255,279	287,425	130,801,086
Accumulated Depreciation	(33,433,931)	(21,078,569)	(12,964,852)	(608,737)	(46,930)	(68,133,018)
<b>Net Property, Plant &amp; Equipment</b>	<b>\$ 23,465,235</b>	<b>\$ 23,617,923</b>	<b>\$ 14,697,874</b>	<b>\$ 646,542</b>	<b>\$ 240,495</b>	<b>\$ 62,668,068</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ -</b>	<b>\$ 273,870</b>	<b>\$ 190,879</b>	<b>\$ -</b>	<b>\$ 722,466</b>	<b>\$ 1,187,215</b>
<b>TOTAL ASSETS &amp; DEFERRED OUTFLOWS</b>	<b>\$ 26,265,933</b>	<b>\$ 28,591,295</b>	<b>\$ 17,649,300</b>	<b>\$ 1,161,209</b>	<b>\$ 5,631,408</b>	<b>\$ 79,299,145</b>



Division Balance Sheet  
For the Period Ended April 30, 2023

	Sewer	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Accounts Payable	\$ 22,357	\$ 224,457	\$ 88,376	\$ 5,224	\$ (34,823)	\$ 305,592
Deferred Revenue	-	-	628,288	-	-	628,288
Compensated Absences Payable	122,708	129,260	87,030	23,048	315,331	677,376
Accrued Liabilities	-	17,592	6,233	-	717,182	741,008
Current Portion of Long-Term Debt	-	385,115	-	-	-	385,115
	145,065	756,424	809,927	28,272	997,690	2,737,379
<b>Current Liabilities (Payable from Restricted Assets)</b>						
Deferred Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>\$ 145,065</b>	<b>\$ 756,424</b>	<b>\$ 809,927</b>	<b>\$ 28,272</b>	<b>\$ 997,690</b>	<b>\$ 2,737,379</b>
<b>Non-Current Liabilities</b>						
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)
<b>Total Long Term Liabilities</b>	<b>\$ (308,198)</b>	<b>\$ 653,313</b>	<b>\$ (149,205)</b>	<b>\$ (46,146)</b>	<b>\$ (308,646)</b>	<b>\$ (158,882)</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 205,844</b>	<b>\$ 226,516</b>	<b>\$ 161,202</b>	<b>\$ 31,051</b>	<b>\$ 444,175</b>	<b>\$ 1,068,788</b>
<b>NET POSITION</b>						
Net Investment in Capital Assets (Net of Debt)	\$ 23,465,235	\$ 22,367,930	\$ 14,697,874	\$ 646,542	\$ 240,495	\$ 61,418,075
Debt Services	-	445,936	-	-	-	445,936
Net Restricted Assets	-	71,248	152,304	-	413,278	636,830
Unrestricted	2,145,662	(549,924)	1,061,632	445,306	7,643,817	10,746,491
Current Year Income / (Loss)	612,326	4,619,853	915,567	56,185	(3,799,401)	2,404,528
<b>Balance</b>	<b>\$ 26,223,222</b>	<b>\$ 26,955,043</b>	<b>\$ 16,827,376</b>	<b>\$ 1,148,032</b>	<b>\$ 4,498,188</b>	<b>\$ 75,651,860</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS &amp; FUND BALANCE</b>	<b>\$ 26,265,933</b>	<b>\$ 28,591,295</b>	<b>\$ 17,649,300</b>	<b>\$ 1,161,209</b>	<b>\$ 5,631,408</b>	<b>\$ 79,299,145</b>

Division Balance Sheet  
For the Period Ended April 30, 2023

	Sewer	Water	Recreation &		General & Administrative		Total
			Parks	Fleet & Equipment	and Base		
Unrestricted Reserves	\$ 2,655,633	\$ 3,871,829	\$ 1,798,316	\$ 486,395	\$ 3,257,479	\$	12,069,653
Minimum Reserve Level Policy	(721,229)	(714,549)	(539,802)	36,408	(1,118,068)		(3,057,239)
<b>Available for Investment</b>	<b>\$ 1,934,405</b>	<b>\$ 3,157,281</b>	<b>\$ 1,258,514</b>	<b>\$ 522,803</b>	<b>\$ 2,139,411</b>	<b>\$</b>	<b>\$ 9,012,414</b>
Additional FY 2023 EBIDA	255,935	1,058,720	371,814	37,696	(742,184)		981,982
Total Available	\$ 2,190,340	\$ 4,216,001	\$ 1,630,328	\$ 560,499	\$ 1,397,228	\$	9,994,396
Total Remaining FY 2023 Capital Budgeted	(1,243,134)	(2,120,711)	(879,563)	(37,034)	1,184		(4,279,258)
Debt Service		\$ (446,000)				\$	(446,000)
<b>Unbudgeted</b>	<b>\$ 947,206</b>	<b>\$ 1,649,289</b>	<b>\$ 750,765</b>	<b>\$ 523,465</b>	<b>\$ 1,398,412</b>	<b>\$</b>	<b>\$ 5,269,137</b>

**NTPUD (consolidated)**  
**Statement of Cash Flows**  
**For the Period Ended April 30, 2023**  
(In Thousands)

	<b>Current Month</b>	<b>Year-to Date</b>
<b>Operating Activities</b>		
Net Income (Loss)	\$201,079	\$2,404,529
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	275,833	2,707,423
Net changes in operating assets and liabilities:		
(Increase)/Decrease Account Receivables	(492,325)	(702,882)
(Increase)/Decrease Inventories	-	-
(Increase)/Decrease Deposits & Prepaid expenses	(323,442)	161,556
(Increase)/Decrease Deferred Outflows	-	-
(Decrease)/Increase Payables & Accrued Liabilities	761,922	214,629
(Decrease)/Increase Deferred Grant Revenue	-	-
(Decrease)/Increase in Deferred Inflows	-	-
<b>Net Cash Provided (Used) by operating activities</b>	<b>423,066</b>	<b>4,785,255</b>
<b>Investing Activities</b>		
Change in Restricted Assets	(15,383)	(196,866)
Net Purchases of property, plant and equipment	(117,621)	(5,959,687)
<b>Net Cash Provided (Used) by investing activities</b>	<b>(133,004)</b>	<b>(6,156,552)</b>
<b>Financing Activities</b>		
Change in Capital Loan	-	(385,115)
Change in Net Pension Liability	-	-
<b>Net Cash Provided (Used) by financing activities</b>	<b>-</b>	<b>(385,115)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>290,062</b>	<b>(1,756,412)</b>
<b>Cash and Equivalents at beginning of period</b>	<b>11,806,440</b>	<b>13,852,914</b>
<b>Cash and Equivalents at end of period</b>	<b>\$12,096,502</b>	<b>\$12,096,502</b>

**Trended by Month**  
**Statement of Revenues and Expenses**  
**For the Period Ended April 30, 2023**

Income Statement	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Budget May	Budget June	Expected Total	Budgeted Total	Variance
<b>Operations</b>															
Operating Revenue	\$ 993,390	\$ 938,859	\$ 870,858	\$ 897,739	\$ 760,346	\$ 714,971	\$ 786,965	\$ 734,798	\$ 761,646	\$ 784,998	\$ 803,437	\$ 887,790	\$ 9,935,797	\$ 9,822,027	\$ 113,770
Internal Revenue	16,493	11,715	16,062	14,202	26,291	17,312	10,044	12,129	23,491	15,257	20,593	15,813	199,402	197,271	2,131
Total Operating Revenue	\$ 1,009,883	\$ 950,574	\$ 886,920	\$ 911,941	\$ 786,637	\$ 732,283	\$ 797,009	\$ 746,927	\$ 785,137	\$ 800,255	\$ 824,030	\$ 903,603	\$ 10,135,199	\$ 10,019,298	\$ 115,901
Salaries and Wages	\$ (448,593)	\$ (451,892)	\$ (430,263)	\$ (396,617)	\$ (448,242)	\$ (444,762)	\$ (446,187)	\$ (447,921)	\$ (443,415)	\$ (405,767)	\$ (493,994)	\$ (473,193)	\$ (5,330,846)	\$ (5,424,797)	\$ 93,951
Employee Benefits	(200,957)	(191,368)	(193,127)	(181,577)	(188,089)	(188,747)	(233,048)	(212,367)	(216,948)	(197,285)	(202,906)	(241,400)	(2,447,819)	(2,716,192)	268,373
Outside Services/Contractual	(105,632)	(77,492)	(130,474)	(82,116)	(87,103)	(85,223)	(131,984)	(80,255)	(79,104)	(104,146)	(103,438)	(75,937)	(1,142,904)	(1,294,191)	151,287
Utilities	(57,168)	(46,344)	(45,417)	(39,394)	(37,279)	(39,094)	(54,671)	(46,451)	(43,951)	(61,942)	(45,933)	(45,513)	(563,157)	(647,473)	84,316
Other Operating Expenses	(194,587)	(161,914)	(155,528)	(99,325)	(148,820)	(96,053)	(120,826)	(120,740)	(135,542)	(106,602)	(148,797)	(119,452)	(1,608,186)	(1,768,741)	160,555
Insurance	(23,067)	(23,067)	(23,232)	(23,153)	(23,067)	(23,067)	(23,067)	(23,067)	(23,053)	(31,112)	(27,242)	(27,242)	(293,436)	(289,318)	(4,118)
Internal Expense	(16,493)	(11,715)	(16,062)	(14,202)	(26,291)	(17,312)	(10,044)	(12,129)	(23,491)	(15,257)	(20,593)	(15,813)	(199,402)	(197,271)	(2,131)
Debt Service	(4,540)	(4,540)	(4,540)	(4,540)	(4,540)	(4,540)	(4,540)	(4,540)	(4,540)	(4,540)	-	-	(45,400)	(60,821)	15,421
Depreciation	(259,334)	(259,334)	(260,481)	(262,440)	(262,572)	(262,572)	(267,633)	(321,518)	(275,706)	(275,833)	(287,425)	(287,425)	(3,282,273)	(3,317,364)	35,091
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)	\$ (1,202,484)	\$ (1,330,328)	\$ (1,285,975)	\$ (14,913,423)	\$ (15,716,168)	\$ 802,745
Operating Income(Loss)	\$ (300,488)	\$ (277,092)	\$ (372,204)	\$ (191,423)	\$ (439,366)	\$ (429,087)	\$ (494,991)	\$ (522,061)	\$ (460,613)	\$ (402,229)	\$ (506,298)	\$ (382,372)	\$ (4,778,224)	\$ (5,696,870)	\$ 918,646
<b>Non-Operations</b>															
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	55,823	55,692	55,692	669,614	668,300	1,314
Grant Revenue	-	-	106,668	-	512,096	2,276	16,593	16,245	34,193	15,383	64,734	122,547	890,735	736,462	154,273
Interest	1,324	-	2,307	28,831	1,702	1,585	33,381	1,526	1,800	46,025	-	24,000	142,481	24,000	118,481
Other Non-Op Revenue	5,725	5,911	12,716	6,698	6,431	36,331	6,556	6,052	25,205	6,052	5,986	5,986	129,649	71,835	57,814
Capital Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Non-Op Expenses	(8,725)	(12,725)	(8,725)	(8,725)	(8,725)	(8,725)	(8,725)	(8,725)	(8,725)	(8,725)	(8,167)	(8,167)	(107,584)	(98,000)	(9,584)
Income(Loss)	\$ 242,409	\$ 260,667	\$ 285,335	\$ 379,954	\$ 616,711	\$ 146,953	\$ 97,387	\$ 37,610	\$ 136,433	\$ 201,079	\$ 100,697	\$ 306,436	\$ 2,811,671	\$ 1,570,727	\$ 1,240,944
<b>Additional Funding Sources</b>															
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	\$ 201,079	\$ 100,697	\$ 306,436	\$ 2,811,671	\$ 1,570,727	\$ 1,240,944
Operating Income	\$ (300,488)	\$ (277,092)	\$ (372,204)	\$ (191,423)	\$ (439,366)	\$ (429,087)	\$ (494,991)	\$ (522,061)	\$ (460,613)	\$ (402,229)	\$ (506,298)	\$ (382,372)	\$ (4,778,224)	\$ (5,696,870)	\$ 918,646
Net Income(Loss)	\$ 242,409	\$ 260,667	\$ 285,335	\$ 379,954	\$ 616,711	\$ 146,953	\$ 97,387	\$ 37,610	\$ 136,433	\$ 201,079	\$ 100,697	\$ 306,436	\$ 2,811,671	\$ 1,570,727	\$ 1,240,944
Earnings Before Interest, Depreciation & Amortization	\$ 506,283	\$ 524,541	\$ 550,356	\$ 646,934	\$ 883,823	\$ 414,065	\$ 369,560	\$ 363,668	\$ 416,679	\$ 481,452	\$ 388,122	\$ 593,861	\$ 6,139,344	\$ 4,948,912	\$ 1,190,432
Operating Ratio	130%	129%	142%	121%	156%	159%	162%	170%	159%	150%	161%	142%	147%	157%	-693%
Operating Ratio - plus Tax & CFD	84%	82%	88%	76%	92%	91%	96%	98%	94%	89%	97%	89%	89%	95%	-685%
Debt Service Coverage Ratio	53.39	57.42	62.85	83.69	135.84	32.37	21.45	8.28	30.05	44.29			61.93	25.83	(80.47)



## NORTH TAHOE PUBLIC UTILITY DISTRICT

**DATE:** June 13, 2023

**ITEM:** F-5b

**FROM:** Finance Department

**SUBJECT:** Treasurer's Report – as of April 30, 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 \$12,558,735 as of April 30, 2023. Of the total, \$1,364,041 of the District's portfolio is restricted. The total of Cash and Investments increased \$283,901 during March.

The portfolio meets the guidelines of the Investment policy.

**ATTACHMENTS:** Treasurer's Report as of April 30, 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

<b>Cash and Investments</b>			
<b>Statement Date</b>	<b>Institution/Account Number</b>	<b>Market Value</b>	<b>Description</b>
<b>Bank of the West</b>			
04/30/23	025-381186	\$2,600,940	General Checking
	243-000486	55,372	Payroll
	243-000874	73,264	Utility Billing Deposit Account
	243-001708	7,871	Event Center Deposit Account
	243-004157	1,938	Parks Dept. Sweep Account
		2,739,385	Total Bank of the West
<b>Local Agency Investment Fund</b>			
04/30/23	85-31-003	6,273,154	General Investment Account
<b>UBS Financial Services Inc.</b>			
04/30/23	OG 00829 70	12,569	Cash & Cash Alternatives Balance
	"	781,545	Money Market Instruments
	"	658,167	Certificates of Deposit
	"	21,919	Mutual Funds
	"	703,515	U.S. Government Securities
	"	4,441	Accrued Interest
		2,182,155	Total UBS Financial Services Inc.
<b>Total Unrestricted Cash and Investments:</b>		<b>\$11,194,694</b>	

<b>Restricted</b>			
<b>Statement Date</b>	<b>Institution/Account Number</b>	<b>Market Value</b>	<b>Description</b>
<b>Bank of the West</b>			
04/30/23	243-058559	\$5,632	FSA
	243-058567	484,653	HRA
	245-713245	-	
<b>Bank of the West</b>			
04/30/23	041-441346	445,936	NTBC - BofA Install.Payment Fund
<b>CalPERS 115 Trust</b>			
03/31/23		417,623	CalPERS Prefunding of Pension Expense
<b>Bank of the West</b>			
03/31/23	000-459874	10,197	TRPA C.D.'s
<b>Total Restricted Cash and Investments:</b>		<b>\$1,364,041</b>	

<b>Total Cash and Investments:</b>	
<b>Total Cash and Investments:</b>	<b>\$12,558,735</b>



## NORTH TAHOE PUBLIC UTILITY DISTRICT

### Committee Agenda Item 3.b

**DATE:** June 13, 2023

**ITEM:** G-1

**FROM:** Accounting Department

**SUBJECT:** Approve Accounts Paid and Payable for the Period from May 9, 2023 – June 12, 2023

**RECOMMENDATION:**

Approve accounts paid and payable from May 9<sup>th</sup>, 2023, through June 12<sup>th</sup>, 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**

### **Committee Agenda Item 3.c/3.d**

**DATE:** June 13, 2023

**ITEM:** E-1/ E-2/ E-3

**FROM:** Finance Department

**SUBJECT:** Public Hearing for 2023-2024 Fiscal Year Operating and Capital Improvement Program Budget Adoption

### **RECOMMENDATION:**

1. Adopt Resolution 2023-07 Adopting the District's Annual Operating and Capital Improvement Program Budgets for Fiscal Year 2023-2024
2. Adopt Resolution 2023-08 Adopting the Fiscal Year 2023-2024 publicly available Pay Schedule for all employees as required by CalPERS
3. Adopt Resolution 2023-09 Establishing the District's Annual Appropriations Limit of \$14,814,244 for Fiscal Year 2023-2024 Pursuant to Article XIII (B) of the California Constitution; and that total annual appropriations subject to the limit based on an estimated annual Ad Valorem property tax increment of \$6,300,000 are under the Appropriation Limit by \$8,514,244

### **DISCUSSION:**

The North Tahoe Public Utility District Board of Directors previously approved Budget Parameters for the proposed Annual Operating Budget for Fiscal Year 2023-2024. After consideration at the Public Hearing on June 13<sup>th</sup>, the Board may wish to adopt the Resolutions.

Resolutions 2023-07 and 2023-09 represent the District's actions to adopt the District's Operating Budget and Capital Improvement Program Budget for Fiscal Year 2023-2024, and establish a General Fund appropriations limit.

### **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:

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



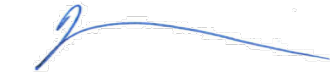
**ATTACHMENTS:**

- Fiscal Year 2023-2024 Proposed Budget Highlights Presentation
- Resolution 2023-07 – Adopting the District's annual Operating and Capital Improvement Program Budgets for Fiscal Year 2023-2024
- Fiscal Year 2023-2024 Annual Budget
- Resolution 2023-08 – Adopting Publicly Available Pay Schedule
- Resolution 2023-09 – Establishing the District's annual appropriations limit for Fiscal Year 2023-2024

**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

# Fiscal Year 2023/24 Proposed Budget

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Board of Directors Workshop

May 9, 2023



# Executive Summary

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- Net Income = \$2,286,411
- Earnings Before Interest, Depreciation & Amortization (EBIDA) less Contributed Capital = \$6,073,995
- Capital Investment = \$9,721,900
- Operating Revenue Growth = 7.8%
- Expense Growth = 8.0%
- FTE's = No Change in Fulltime Positions

# Budget Parameter Highlights

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- Inclusion of Cost-of-Service Study Revenue Projections
- CFD increase 5.2%
- Property Tax Increase 7.4%
- Grant Revenue Increase 77.0%
- Non-Operational Revenue Increase 512.1%
- Conduct 5-Year Cost of Service Study
- Use of Federal & State Legislative Advocacy
- COLA as per MOU Negotiated CPI
- CalPERS Contribution Rate Increase 2023 Wt Avg 8.22% -> 2024 8.48%

# 2024 Operating Budget Detail

# District Proposed Budget

2023 Actual as of December 31, 2022

## Consolidation

Consolidated Financial Statement as of December 31, 2022															
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)		(2,862,628)		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)	\$	(16,970,117)		28.8%	
Operating Income(Loss)	\$	(4,972,730)	\$	(3,638,143)	\$	(5,696,870)	\$	(2,009,663)	\$	(5,004,001)	\$	(6,164,986)		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	\$	2,286,411		-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	\$	2,286,411		-40.9%	
Operating Income	\$	(4,972,730)	\$	(3,638,143)	\$	(5,696,870)	\$	(2,009,663)	\$	(5,004,001)	\$	(6,164,986)			
Net Income(Loss)	\$	1,926,684	\$	3,869,828	\$	1,570,727	\$	1,932,023	\$	2,686,470	\$	2,286,411			
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	\$	6,073,995			
Operating Ratio		153%		138%		157%		138%		150%		157%		Median	
Operating Ratio - plus Tax & CFD		92%		80%		95%		85%		91%		95%		54%	

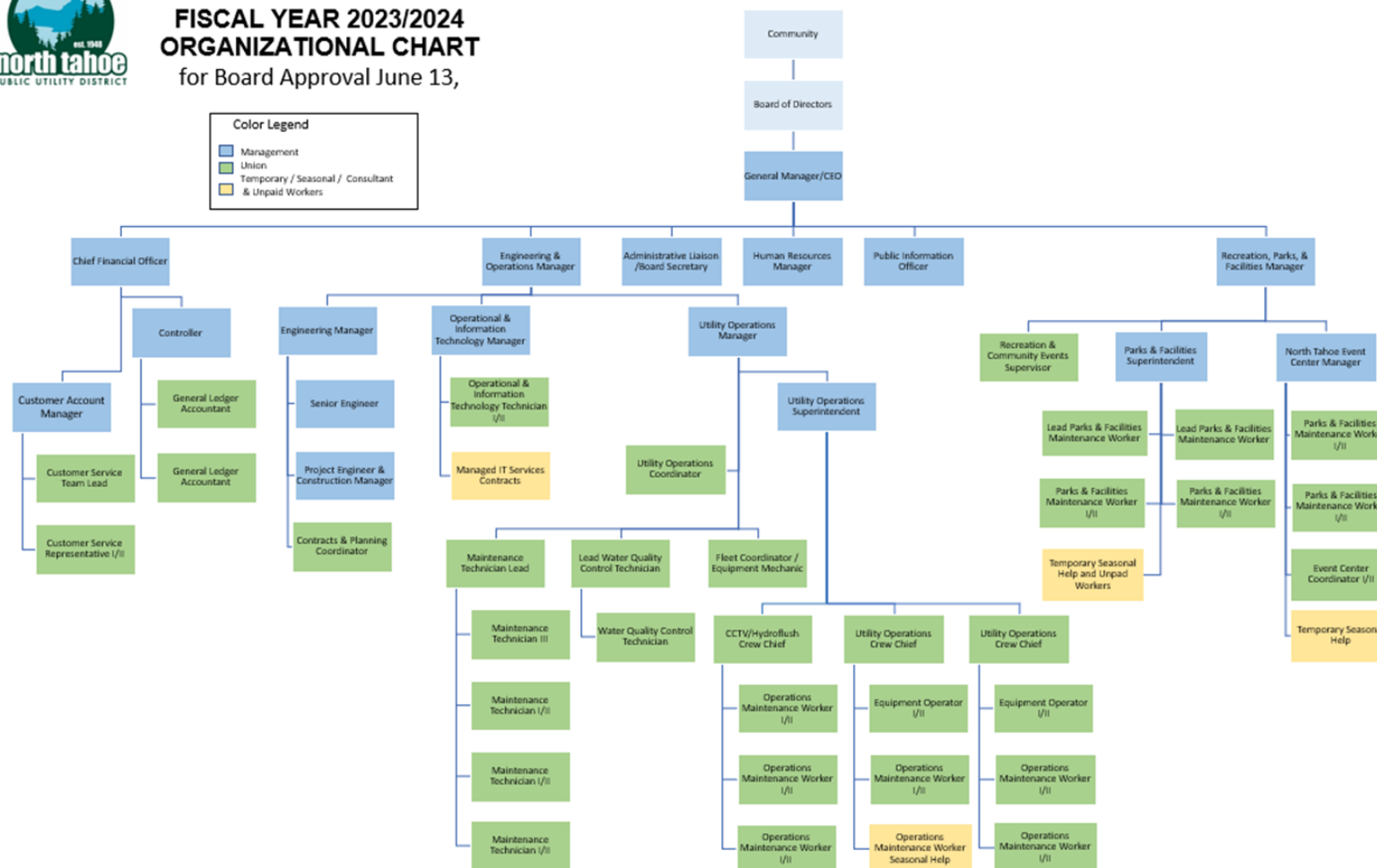
# Budget by Division



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	\$	(1,216,031)	\$	(1,160,412)	\$	(1,063,526)	\$	(109,739)	\$	(2,193,142)	\$ (5,742,850)
Employee Benefits		(616,189)		(569,595)		(548,766)		(61,736)		(1,066,343)	(2,862,628)
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	\$	(4,175,809)	\$	(4,160,490)	\$	(3,083,649)	\$	(711,273)	\$	(4,838,895)	\$ (16,970,117)
Operating Contribution	\$	324,481	\$	783,702	\$	(1,763,400)	\$	(711,273)	\$	(4,798,496)	\$ (6,164,986)
Allocation of Base											
Allocation of Fleet		(309,941)		(291,479)		(109,853)		711,273		-	-
Allocation of General & Administrative											
Operating Income(Loss)	\$	14,540	\$	492,223	\$	(1,873,253)	\$	-	\$	(4,798,496)	\$ (6,164,986)
Non-Operations											
Property Tax Revenue	\$	-	\$	1,700,000	\$	2,650,000	\$	425,000	\$	1,525,000	\$ 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)	\$	14,540	\$	2,272,223	\$	3,143,144	\$	425,000	\$	(3,568,496)	\$ 2,286,411
Additional Funding Sources											
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
Transfers		-		-		-		-		-	-
Balance	\$	14,540	\$	2,272,223	\$	3,143,144	\$	425,000	\$	(3,568,496)	\$ 2,286,411
Earnings Before Interest, Depreciation & Amortization	\$	1,427,594	\$	3,609,802	\$	3,922,448	\$	644,204	\$	(3,530,054)	\$ 6,073,995
Capital Budget	\$	1,030,000	\$	3,226,000	\$	3,950,900	\$	1,005,000	\$	510,000	\$ 9,721,900
Debt Service	\$	-	\$	446,000	\$	-	\$	-	\$	-	\$ 446,000
Contribution To/(Use of) Reserves	\$	397,594	\$	(62,198)	\$	(28,452)	\$	(360,796)	\$	(4,040,054)	\$ (4,093,905)
Projected Reserves July 1st	\$	1,200,558	\$	790,529	\$	643,280	\$	498,091	\$	6,432,940	\$ 9,565,399
Minimum Reserve Level Policy - Budgeted	\$	(681,227)	\$	(696,060)	\$	(568,195)	\$	(121,332)	\$	(1,267,509)	\$ (3,334,323)
Available for Investment	\$	519,331	\$	94,469	\$	75,085	\$	376,759	\$	5,165,431	\$ 6,231,076
Future State of Reserves Available for Investment	\$	916,925	\$	32,272	\$	46,633	\$	15,963	\$	1,125,378	\$ 2,137,171



**FISCAL YEAR 2023/2024  
ORGANIZATIONAL CHART**  
for Board Approval June 13,





# 2024 Capital Budget Detail

# Proposed Capital Budget

CIP 5-Year Plan	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget
WASTEWATER	\$ 1,030,000	\$ 1,950,000	\$ 1,090,000	\$ 1,700,000	\$ 1,540,000	\$ 7,310,000
WATER	\$ 3,226,000	\$ 4,360,000	\$ 5,015,000	\$ 5,975,000	\$ 2,565,000	\$ 21,141,000
RECREATION & PARKS	\$ 3,950,900	\$ 1,165,000	\$ 610,000	\$ 430,000	\$ 1,580,000	\$ 7,735,900
BASE	\$ 460,000	\$ 305,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 840,000
GENERAL & ADMINISTRATIVE	\$ 50,000	\$ 50,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 145,000
FLEET	\$ 1,005,000	\$ 205,000	\$ 675,000	\$ 150,000	\$ 750,000	\$ 2,785,000
Total Capital	\$ 9,721,900	\$ 8,035,000	\$ 7,430,000	\$ 8,295,000	\$ 6,475,000	\$ 39,956,900

**RESOLUTION 2023-07**  
**OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT**  
**ADOPTING THE NORTH TAHOE PUBLIC UTILITY DISTRICT’S ANNUAL OPERATING**  
**AND CAPITAL IMPROVEMENT BUDGETS FOR**  
**FISCAL YEAR 2023-2024**

**WHEREAS**, the Board of Directors of the North Tahoe Public Utility District is organized and operates pursuant to the Public Utility District Act Section 15501; and

**WHEREAS**, there has been presented to the Board of Directors a proposed Annual Operating for the Fiscal Year 2023-2024 beginning July 1, 2023 and ending June 30, 2024; and

**WHEREAS**, on June 13, 2023, the Board of Directors received and considered all comments regarding the proposed 2023-2024 Budget; and

**WHEREAS**, the proposed 2023-2024 Budget has been reviewed and considered by the Board of Directors, and it has been determined to be in the best interests of the District to adopt said budget for the sound financial operation of the District.

**NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT declares the following:**

1. The 2023-2024 Budget, as detailed in the budget document entitled “2023-2024 Annual Budget” is hereby adopted. A copy of the 2023-2024 Budget is attached hereto and incorporated herein by reference; and
2. The expenditure amounts designated for the Fiscal Year 2023-2024, pursuant to the 2023-2024 Annual Budget, are hereby appropriated and may be expended by the departments or funds for which they are designated; and
3. The Board acknowledges the projected beginning of the Fiscal Year 2023-2024 reserves presented are subject to change with the close of the Fiscal Year 2022-2023.
4. This Resolution will be effective on July 1, 2023 after adoption.

**PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 13<sup>th</sup> DAY OF JUNE 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

## 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
<b>Operations</b>							
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%
<b>Total Operating Revenue</b>	<b>\$ 9,354,104</b>	<b>\$ 9,532,803</b>	<b>\$ 10,019,298</b>	<b>\$ 5,278,238</b>	<b>\$ 10,025,118</b>	<b>\$ 10,805,131</b>	<b>13.3%</b>
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)	(2,862,628)	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%
<b>Total Operating Expense</b>	<b>\$ (14,326,834)</b>	<b>\$ (13,170,946)</b>	<b>\$ (15,716,168)</b>	<b>\$ (7,287,901)</b>	<b>\$ (15,029,119)</b>	<b>\$ (16,970,117)</b>	<b>28.8%</b>
<b>Operating Income(Loss)</b>	<b>\$ (4,972,730)</b>	<b>\$ (3,638,143)</b>	<b>\$ (5,696,870)</b>	<b>\$ (2,009,663)</b>	<b>\$ (5,004,001)</b>	<b>\$ (6,164,986)</b>	<b>69.5%</b>
<b>Non-Operations</b>							
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%
<b>Income(Loss)</b>	<b>\$ 1,926,684</b>	<b>\$ 3,869,828</b>	<b>\$ 1,570,727</b>	<b>\$ 1,932,023</b>	<b>\$ 2,686,470</b>	<b>\$ 2,286,411</b>	<b>-40.9%</b>
<b>Additional Funding Sources</b>							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
<b>Balance</b>	<b>\$ 1,926,684</b>	<b>\$ 3,869,828</b>	<b>\$ 1,570,727</b>	<b>\$ 1,932,023</b>	<b>\$ 2,686,470</b>	<b>\$ 2,286,411</b>	<b>-40.9%</b>
Operating Income	\$ (4,972,730)	\$ (3,638,143)	\$ (5,696,870)	\$ (2,009,663)	\$ (5,004,001)	\$ (6,164,986)	
Net Income(Loss)	\$ 1,926,684	\$ 3,869,828	\$ 1,570,727	\$ 1,932,023	\$ 2,686,470	\$ 2,286,411	
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	\$ 6,073,995	
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
<b>Operations</b>										
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
<b>Total Operating Revenue</b>	\$	4,500,290	\$	4,944,192	\$	1,320,249	\$	-	\$ 40,399	\$ 10,805,131
Salaries and Wages	\$	(1,216,031)	\$	(1,160,412)	\$	(1,063,526)	\$	(109,739)	\$ (2,193,142)	\$ (5,742,850)
Employee Benefits		(616,189)		(569,595)		(548,766)		(61,736)	(1,066,343)	(2,862,628)
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)
<b>Total Operating Expense</b>	\$	(4,175,809)	\$	(4,160,490)	\$	(3,083,649)	\$	(711,273)	\$ (4,838,895)	\$ (16,970,117)
<b>Operating Contribution</b>	\$	324,481	\$	783,702	\$	(1,763,400)	\$	(711,273)	\$ (4,798,496)	\$ (6,164,986)
Allocation of Base										
Allocation of Fleet		(309,941)		(291,479)		(109,853)		711,273	-	-
Allocation of General & Administrative										
<b>Operating Income(Loss)</b>	\$	14,540	\$	492,223	\$	(1,873,253)	\$	-	\$ (4,798,496)	\$ (6,164,986)
<b>Non-Operations</b>										
Property Tax Revenue	\$	-	\$	1,700,000	\$	2,650,000	\$	425,000	\$ 1,525,000	\$ 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)
<b>Income(Loss)</b>	\$	14,540	\$	2,272,223	\$	3,143,144	\$	425,000	\$ (3,568,496)	\$ 2,286,411
<b>Additional Funding Sources</b>										
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -
Transfers		-		-		-		-	-	-
Balance	\$	14,540	\$	2,272,223	\$	3,143,144	\$	425,000	\$ (3,568,496)	\$ 2,286,411
Earnings Before Interest, Depreciation & Amortization	\$	1,427,594	\$	3,609,802	\$	3,922,448	\$	644,204	\$ (3,530,054)	\$ 6,073,995



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
<b>Operations</b>							
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%
<b>Total Operating Revenue</b>	<b>\$ 3,785,908</b>	<b>\$ 3,886,651</b>	<b>\$ 4,077,157</b>	<b>\$ 2,103,107</b>	<b>\$ 4,141,685</b>	<b>\$ 4,500,290</b>	<b>15.8%</b>
Salaries and Wages	\$ (1,045,621)	\$ (1,045,048)	\$ (1,144,816)	\$ (552,049)	\$ (1,118,490)	\$ (1,216,031)	16.4%
Employee Benefits	(519,161)	(465,211)	(562,503)	(273,239)	(552,802)	(616,189)	32.5%
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%
<b>Total Operating Expense</b>	<b>\$ (3,765,468)</b>	<b>\$ (3,406,603)</b>	<b>\$ (3,981,576)</b>	<b>\$ (1,852,804)</b>	<b>\$ (3,823,431)</b>	<b>\$ (4,175,809)</b>	<b>22.6%</b>
<b>Operating Contribution</b>	<b>\$ 20,440</b>	<b>\$ 480,048</b>	<b>\$ 95,581</b>	<b>\$ 250,302</b>	<b>\$ 318,254</b>	<b>\$ 324,481</b>	<b>-32.4%</b>
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%
<b>Operating Income(Loss)</b>	<b>\$ (259,984)</b>	<b>\$ 232,159</b>	<b>\$ (210,168)</b>	<b>\$ 97,428</b>	<b>\$ 12,506</b>	<b>\$ 14,540</b>	<b>-93.7%</b>
<b>Non-Operations</b>							
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%
<b>Income(Loss)</b>	<b>\$ 678,016</b>	<b>\$ 1,275,964</b>	<b>\$ 339,832</b>	<b>\$ 396,173</b>	<b>\$ 586,251</b>	<b>\$ 14,540</b>	<b>-98.9%</b>
<b>Additional Funding Sources</b>							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
<b>Balance</b>	<b>\$ 678,016</b>	<b>\$ 1,275,964</b>	<b>\$ 339,832</b>	<b>\$ 396,173</b>	<b>\$ 586,251</b>	<b>\$ 14,540</b>	<b>-98.9%</b>
Earnings Before Interest, Depreciation & Amortization	\$	2,535,452	\$	1,014,549	\$ 1,897,675	\$ 1,427,594	

2023 Actual as of December 31, 2022



Division Department	21 2120	Wastewater Wastewater Collection		2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget		
<b>Operations</b>								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-		0.0%
<b>Total Operating Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Salaries and Wages	\$ (337,570)	\$ (313,899)	\$ (720,752)	\$ (348,600)	\$ (704,037)	\$ (618,128)		96.9%
Employee Benefits	(177,400)	(155,792)	(368,798)	(178,631)	(361,758)	(324,315)		108.2%
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%
<b>Total Operating Expense</b>	\$ (745,606)	\$ (598,971)	\$ (1,273,623)	\$ (610,672)	\$ (1,235,246)	\$ (1,118,443)		86.7%
<b>Operating Contribution</b>	\$ (745,606)	\$ (598,971)	\$ (1,273,623)	\$ (610,672)	\$ (1,235,246)	\$ (1,118,443)		86.7%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
<b>Operating Income(Loss)</b>	\$ (745,606)	\$ (598,971)	\$ (1,273,623)	\$ (610,672)	\$ (1,235,246)	\$ (1,118,443)		86.7%
<b>Non-Operations</b>								
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%
<b>Income(Loss)</b>	\$ (745,606)	\$ (598,971)	\$ (1,273,623)	\$ (610,672)	\$ (1,235,246)	\$ (1,118,443)		86.7%
<b>Additional Funding Sources</b>								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
<b>Balance</b>	\$ (745,606)	\$ (598,971)	\$ (1,273,623)	\$ (610,672)	\$ (1,235,246)	\$ (1,118,443)		86.7%



Division Department		21 2120	Wastewater 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	\$ -	\$ -	\$ -	\$ 604,617	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	47,287	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	172,433	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	47,181	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	56,262	Employee Benefits	
21-2190-4356	CalPERS	-	26	-	-	-	-	Employee Benefits	
21-2120-4368	Unemployment Insur. Exp Rating	910	904	1,765	38	917	1,114	Employee Benefits	
21-2120-4369	Employment Training Tax	24	31	48	1	25	39	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	\$ 1,118,443		

Division	21	Wastewater	2021	2022	2023	2024
Department	2120	Wastewater Collection	Budget	Budget	Budget	Budget
<b>Additional Information for Selected Accounts</b>						
<b>4465</b>	<b>Contractual Services</b>					
	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
	<b>Total Contractual Services</b>		<b>\$ 113,500</b>	<b>\$ 120,400</b>	<b>\$ 112,263</b>	<b>\$ 109,400</b>
<b>4610</b>	<b>Operating Supplies</b>					
	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
	<b>Total Operating Supplies</b>		<b>\$ 81,000</b>	<b>\$ 88,200</b>	<b>\$ 39,300</b>	<b>\$ 49,600</b>
<b>4640</b>	<b>Equipment</b>					
	Hydroflush Nozzles		\$ -	\$ -	\$ 5,000	\$ 5,000
	CCTV Camera Parts		-	-	10,000	10,000
	Locating Equipment		8,600	4,000	-	-
	<b>Total Equipment</b>		<b>\$ 8,600</b>	<b>\$ 4,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

2023 Actual as of December 31, 2022



Division	21	Wastewater							
Department	2130	Wastewater Pump Stations							
	2022	2022		2023	2023	2023	2024		
Income Statement	Budget	Actual		Budget	Actual	Projected	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)	\$ (214,402)	15.4%	
Employee Benefits	(93,821)	(93,809)		(82,866)	(41,114)	(82,388)	(112,791)	20.2%	
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)	\$ (837,697)	39.3%	
Operating Contribution	\$ (652,909)	\$ (601,176)		\$ (740,462)	\$ (337,584)	\$ (688,679)	\$ (837,697)	39.3%	
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)	\$ (837,697)	39.3%	
Non-Operations									
Property Tax Revenue	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-		-	-	-	-	0.0%	
Grant Revenue	-	-		-	-	-	-	0.0%	
Interest	-	-		-	-	-	-	0.0%	
Other Non-Op Revenue	-	-		-	-	-	-	0.0%	
Capital Contribution	-	-		-	-	-	-	0.0%	
Other Non-Op Expenses	-	-		-	-	-	-	0.0%	
Income(Loss)	\$ (652,909)	\$ (601,176)		\$ (740,462)	\$ (337,584)	\$ (688,679)	\$ (837,697)	39.3%	
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-		-	-	-	-	0.0%	
Balance	\$ (652,909)	\$ (601,176)		\$ (740,462)	\$ (337,584)	\$ (688,679)	\$ (837,697)	39.3%	

Division Department		21 2130		Wastewater 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	\$ 214,402	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	16,402	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	61,146	Employee Benefits		
21-2130-4345	Workers' Comp Insurance	12,918	13,776	13,068	6,298	12,807	16,252	Employee Benefits		
21-2130-4356	CalPERS	15,837	14,920	12,948	5,926	12,376	18,639	Employee Benefits		
21-2130-4368	Unemployment Insur. Exp Rating	481	402	400	1	200	339	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	\$ 837,697			

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 Department	21 5030	Wastewater Base						
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS	
<b>Income Statement</b>								
<b>Operations</b>								
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%	
<b>Total Operating Revenue</b>	<b>\$ 3,785,908</b>	<b>\$ 3,886,651</b>	<b>\$ 4,077,157</b>	<b>\$ 2,103,107</b>	<b>\$ 4,141,685</b>	<b>\$ 4,500,290</b>	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%	
<b>Total Operating Expense</b>	<b>\$ (2,366,953)</b>	<b>\$ (2,206,456)</b>	<b>\$ (1,967,491)</b>	<b>\$ (904,548)</b>	<b>\$ (1,899,506)</b>	<b>\$ (2,219,669)</b>	0.6%	
<b>Operating Contribution</b>	<b>\$ 1,418,955</b>	<b>\$ 1,680,195</b>	<b>\$ 2,109,666</b>	<b>\$ 1,198,559</b>	<b>\$ 2,242,179</b>	<b>\$ 2,280,621</b>	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%	
<b>Operating Income(Loss)</b>	<b>\$ 1,138,531</b>	<b>\$ 1,432,306</b>	<b>\$ 1,803,917</b>	<b>\$ 1,045,684</b>	<b>\$ 1,936,431</b>	<b>\$ 1,970,680</b>	37.6%	
<b>Non-Operations</b>								
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%	
<b>Income(Loss)</b>	<b>\$ 2,076,531</b>	<b>\$ 2,476,111</b>	<b>\$ 2,353,917</b>	<b>\$ 1,344,429</b>	<b>\$ 2,510,176</b>	<b>\$ 1,970,680</b>	-20.4%	
<b>Additional Funding Sources</b>								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
<b>Balance</b>	<b>\$ 2,076,531</b>	<b>\$ 2,476,111</b>	<b>\$ 2,353,917</b>	<b>\$ 1,344,429</b>	<b>\$ 2,510,176</b>	<b>\$ 1,970,680</b>	-20.4%	

Division Department		21 5030	Wastewater Base				2024	Income Statement Line
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	Budget	
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
<b>Additional Information for Selected Accounts</b>						
<b>4465</b>	<b>Contractual Services</b>					
	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
	<b>Total Contractual Services</b>		<b>\$ 30,550</b>	<b>\$ 70,800</b>	<b>\$ 60,700</b>	<b>\$ 50,200</b>
<b>4640</b>	<b>Equipment</b>					
	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	-	-
	<b>Total Equipment</b>		<b>\$ 8,300</b>	<b>\$ 18,000</b>	<b>\$ 12,600</b>	<b>\$ 13,000</b>
<b>4820</b>	<b>Fees &amp; Permits</b>					
	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
	<b>Total Fees &amp; Permits</b>		<b>\$ 4,650</b>	<b>\$ 5,780</b>	<b>\$ 6,000</b>	<b>\$ 6,450</b>
<b>4825</b>	<b>Taxes &amp; Licenses</b>					
	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
	<b>Total Taxes &amp; Licenses</b>		<b>\$ 2,340</b>	<b>\$ 2,730</b>	<b>\$ 2,900</b>	<b>\$ 2,900</b>
<b>4830</b>	<b>Travel</b>					
	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
	<b>Total Travel</b>		<b>\$ 25,300</b>	<b>\$ 20,000</b>	<b>\$ 12,100</b>	<b>\$ 10,800</b>
<b>4855</b>	<b>Conference, Education, &amp; Training Registration or Fees</b>					
	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
	<b>Total Conference, Education, &amp; Training Registration or Fees</b>		<b>\$ 14,525</b>	<b>\$ 11,225</b>	<b>\$ 16,500</b>	<b>\$ 18,200</b>
<b>4880</b>	<b>Memberships</b>					
	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
	<b>Total Memberships</b>		<b>\$ 5,164</b>	<b>\$ 4,812</b>	<b>\$ 4,600</b>	<b>\$ 5,300</b>





## 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
<b>Operations</b>							
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%
<b>Total Operating Revenue</b>	<b>\$ 4,549,011</b>	<b>\$ 4,459,237</b>	<b>\$ 4,738,086</b>	<b>\$ 2,326,752</b>	<b>\$ 4,637,985</b>	<b>\$ 4,944,192</b>	<b>10.9%</b>
Salaries and Wages	\$ (1,136,072)	\$ (991,821)	\$ (1,063,833)	\$ (518,481)	\$ (1,070,959)	\$ (1,160,412)	17.0%
Employee Benefits	(566,695)	(510,491)	(524,333)	(254,330)	(527,874)	(569,595)	11.6%
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%
<b>Total Operating Expense</b>	<b>\$ (3,716,058)</b>	<b>\$ (3,508,123)</b>	<b>\$ (3,796,645)</b>	<b>\$ (1,805,049)</b>	<b>\$ (3,730,836)</b>	<b>\$ (4,160,490)</b>	<b>18.6%</b>
<b>Operating Contribution</b>	<b>\$ 832,952</b>	<b>\$ 951,114</b>	<b>\$ 941,441</b>	<b>\$ 521,703</b>	<b>\$ 907,149</b>	<b>\$ 783,702</b>	<b>-17.6%</b>
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%
<b>Operating Income(Loss)</b>	<b>\$ 570,147</b>	<b>\$ 723,025</b>	<b>\$ 654,035</b>	<b>\$ 378,000</b>	<b>\$ 619,743</b>	<b>\$ 492,223</b>	<b>-31.9%</b>
<b>Non-Operations</b>							
Property Tax Revenue	\$ -	\$ -	\$ 4,150,000	\$ 2,075,000	\$ 4,150,000	\$ 1,700,000	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%
<b>Income(Loss)</b>	<b>\$ 608,147</b>	<b>\$ 900,684</b>	<b>\$ 4,975,870</b>	<b>\$ 3,102,036</b>	<b>\$ 5,504,696</b>	<b>\$ 2,272,223</b>	<b>152.3%</b>
<b>Additional Funding Sources</b>							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
<b>Balance</b>	<b>\$ 608,147</b>	<b>\$ 900,684</b>	<b>\$ 4,975,870</b>	<b>\$ 3,102,036</b>	<b>\$ 5,504,696</b>	<b>\$ 2,272,223</b>	<b>152.3%</b>
Earnings Before Interest, Depreciation & Amortization	\$	2,066,865	\$	3,691,493	\$	6,754,673	\$ 3,609,802

2023 Actual as of December 31, 2022



Division Department	31 3105	Water National Ave Water Treatment Plant	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
<b>Income Statement</b>									
<b>Operations</b>									
Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Internal Revenue		-		-		-		-	0.0%
<b>Total Operating Revenue</b>	\$	-	\$	-	\$	-	\$	-	0.0%
Salaries and Wages	\$	(115,320)	\$	(122,842)	\$	(184,059)	\$	(196,820)	6.6%
Employee Benefits		(60,603)		(62,961)		(96,186)		(102,044)	12.0%
Outside Services/Contractual		(36,640)		(16,018)		(26,365)		(22,065)	139.0%
Utilities		(6,200)		(6,120)		(6,200)		(6,160)	30.1%
Other Operating Expenses		(66,460)		(50,308)		(90,000)		(64,523)	92.4%
Insurance		-		-		-		-	0.0%
Internal Expense		(11,880)		(11,580)		(13,037)		(12,771)	16.2%
Debt Service		-		-		-		-	0.0%
Depreciation		-		-		-		-	0.0%
<b>Total Operating Expense</b>	\$	(297,103)	\$	(269,828)	\$	(415,847)	\$	(404,382)	32.7%
<b>Operating Contribution</b>	\$	(297,103)	\$	(269,828)	\$	(415,847)	\$	(404,382)	32.7%
Allocation of Base		-		-		-		-	0.0%
Allocation of Fleet		-		-		-		-	0.0%
Allocation of General & Administrative		-		-		-		-	0.0%
<b>Operating Income(Loss)</b>	\$	(297,103)	\$	(269,828)	\$	(415,847)	\$	(404,382)	32.7%
<b>Non-Operations</b>									
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%
<b>Income(Loss)</b>	\$	(297,103)	\$	(269,828)	\$	(415,847)	\$	(404,382)	32.7%
<b>Additional Funding Sources</b>									
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers		-		-		-		-	0.0%
<b>Balance</b>	\$	(297,103)	\$	(269,828)	\$	(415,847)	\$	(404,382)	32.7%

Division		31	Water								
Department		3105	National Ave Water Treatment Plant								
		2022	2022		2023	2023	2023		2024		
Account Number	Description	Budget	Actual		Budget	Actual	Projected		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	\$	6,300		
	E-MASS and Maintenance		6,500		6,000		10,000		
	Crane Inspection		325		300		1,200		
	Fire Extinguisher Inspections - Water Facilities		60		100		300		
	Monthly Giardia / Crypto Samples		4,080		5,400		6,000		
	Raw Water Samples		5,940		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 Department	31 3120	Water Water Distribution						
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS	
<b>Income Statement</b>								
<b>Operations</b>								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
<b>Total Operating Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (411,152)	\$ (379,875)	\$ (640,036)	\$ (301,174)	\$ (642,013)	\$ (664,747)	75.0%	
Employee Benefits	(216,069)	(184,946)	(330,108)	(152,319)	(328,980)	(346,176)	87.2%	
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%	
<b>Total Operating Expense</b>	\$ (872,831)	\$ (853,804)	\$ (1,222,644)	\$ (604,719)	\$ (1,230,669)	\$ (1,301,423)	52.4%	
<b>Operating Contribution</b>	\$ (872,831)	\$ (853,804)	\$ (1,222,644)	\$ (604,719)	\$ (1,230,669)	\$ (1,301,423)	52.4%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
<b>Operating Income(Loss)</b>	\$ (872,831)	\$ (853,804)	\$ (1,222,644)	\$ (604,719)	\$ (1,230,669)	\$ (1,301,423)	52.4%	
<b>Non-Operations</b>								
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%	
<b>Income(Loss)</b>	\$ (872,831)	\$ (853,804)	\$ (1,222,644)	\$ (604,719)	\$ (1,230,669)	\$ (1,301,423)	52.4%	
<b>Additional Funding Sources</b>								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
<b>Balance</b>	\$ (872,831)	\$ (853,804)	\$ (1,222,644)	\$ (604,719)	\$ (1,230,669)	\$ (1,301,423)	52.4%	

Division Department		31 3120	Water 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	\$ 653,958	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	50,853	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	186,505	Employee Benefits	
31-3120-4345	Workers' Comp Insurance	29,751	28,092	52,745	21,512	49,601	50,649	Employee Benefits	
31-3120-4356	CalPERS	36,473	31,202	51,283	23,629	51,134	56,896	Employee Benefits	
31-3120-4368	Unemployment Insur. Exp Rating	1,108	1,035	1,585	29	879	1,232	Employee Benefits	
31-3120-4369	Employment Training Tax	29	35	43	1	24	42	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	\$ 1,301,423		

Division	31	Water	2021	2022	2023	2024
Department	3120	Water Distribution	Budget	Budget	Budget	Budget
<b>Additional Information for Selected Accounts</b>						
<b>4465</b>	<b>Contractual Services</b>					
	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
	<b>Total Contractual Services</b>		<b>\$ 49,400</b>	<b>\$ 52,100</b>	<b>\$ 39,100</b>	<b>\$ 55,550</b>
<b>4610</b>	<b>Operating Supplies</b>					
	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
	<b>Total Operating Supplies</b>		<b>\$ 135,400</b>	<b>\$ 168,600</b>	<b>\$ 195,100</b>	<b>\$ 231,600</b>

2023 Actual as of December 31, 2022



Division Department	31 3130	Water Water Pump Stations						
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS	
<b>Income Statement</b>								
<b>Operations</b>								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
<b>Total Operating Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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%	
<b>Total Operating Expense</b>	\$ (376,596)	\$ (397,271)	\$ (467,333)	\$ (208,730)	\$ (418,281)	\$ (498,558)	25.5%	
<b>Operating Contribution</b>	\$ (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%	
<b>Operating Income(Loss)</b>	\$ (376,596)	\$ (397,271)	\$ (467,333)	\$ (208,730)	\$ (418,281)	\$ (498,558)	25.5%	
<b>Non-Operations</b>								
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%	
<b>Income(Loss)</b>	\$ (376,596)	\$ (397,271)	\$ (467,333)	\$ (208,730)	\$ (418,281)	\$ (498,558)	25.5%	
<b>Additional Funding Sources</b>								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
<b>Balance</b>	\$ (376,596)	\$ (397,271)	\$ (467,333)	\$ (208,730)	\$ (418,281)	\$ (498,558)	25.5%	



Division Department		31 3130	Water 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
<b>Additional Information for Selected Accounts</b>						
<b>4465</b>	<b>Contractual Services</b>					
	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	-	-
	<b>Total Contractual Services</b>		<b>\$ 17,225</b>	<b>\$ 19,250</b>	<b>\$ 32,800</b>	<b>\$ 46,549</b>
<b>4610</b>	<b>Operating Supplies</b>					
	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	-
	<b>Total Equipment</b>		<b>\$ 9,600</b>	<b>\$ 15,900</b>	<b>\$ 28,300</b>	<b>\$ 29,400</b>
<b>4640</b>	<b>Equipment</b>					
	Park Tank to Park Well Communication		\$ 6,000	\$ -	\$ -	\$ -
	R & R Damaged / Failed Equipment		6,000	14,000	14,000	14,000
	<b>Total Total</b>		<b>\$ 12,000</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>

2023 Actual as of December 31, 2022



Division Department	31 5030	Water Base	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
<b>Income Statement</b>									
<b>Operations</b>									
Operating Revenue	\$		4,459,041	\$ 4,396,729	\$	4,662,163	\$ 2,292,428	\$ 4,568,141	11.3%
Internal Revenue			89,970	62,508		75,923	34,324	69,845	-18.5%
<b>Total Operating Revenue</b>	\$		4,549,011	\$ 4,459,237	\$	4,738,086	\$ 2,326,752	\$ 4,637,985	10.9%
Salaries and Wages	\$		(512,046)	\$ (385,345)	\$	(144,950)	\$ (59,559)	\$ (132,309)	-32.9%
Employee Benefits			(238,756)	(211,277)		(48,504)	(21,249)	(45,550)	-54.1%
Outside Services/Contractual			(93,070)	(91,642)		(90,900)	(24,178)	(78,728)	0.7%
Utilities			(3,000)	(5,459)		(7,200)	(2,951)	(6,551)	18.7%
Other Operating Expenses			(131,410)	(77,497)		(92,795)	(66,268)	(106,088)	65.4%
Insurance			(48,004)	(47,806)		(55,492)	(25,776)	(54,801)	64.5%
Internal Expense			(4,000)	(2,013)		(4,000)	(500)	(3,500)	98.7%
Debt Service			(69,499)	(69,498)		(60,821)	(27,241)	(55,769)	-44.1%
Depreciation			(1,069,745)	(1,096,683)		(1,186,158)	(562,216)	(1,194,208)	18.4%
<b>Total Operating Expense</b>	\$		(2,169,529)	\$ (1,987,220)	\$	(1,690,820)	\$ (789,938)	\$ (1,677,504)	0.8%
<b>Operating Contribution</b>	\$		2,379,482	\$ 2,472,017	\$	3,047,265	\$ 1,536,814	\$ 2,960,482	19.0%
Allocation of Base			-	-		-	-	-	0.0%
Allocation of Fleet			(262,805)	(228,089)		(287,406)	(143,703)	(287,406)	27.8%
Allocation of General & Administrative			-	-		-	-	-	0.0%
<b>Operating Income(Loss)</b>	\$		2,116,677	\$ 2,243,928	\$	2,759,859	\$ 1,393,111	\$ 2,673,076	18.1%
<b>Non-Operations</b>									
Property Tax Revenue	\$		-	\$ -	\$	4,150,000.00	\$ 2,074,999.98	\$ 4,150,000.00	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	29.6%
Capital Contribution			-	-		-	-	-	0.0%
Other Non-Op Expenses			-	115,937		-	-	-	-100.0%
<b>Income(Loss)</b>	\$		2,154,677	\$ 2,421,587	\$	7,081,694	\$ 4,117,147	\$ 7,558,029	82.9%
<b>Additional Funding Sources</b>									
Allocation of Non-Operating Revenue	\$		-	\$ -	\$	-	\$ -	\$ -	0.0%
Transfers			-	-		-	-	-	0.0%
<b>Balance</b>	\$		2,154,677	\$ 2,421,587	\$	7,081,694	\$ 4,117,147	\$ 7,558,029	82.9%

Division Department		31 5030	Water Base							
		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)	(1,700,000)	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	Compensatory 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	43,435	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	19,766	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	12,576	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 Department		31 5030	Water 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		<u>\$ (2,154,677)</u>	<u>\$ (2,421,587)</u>	<u>\$ (7,081,694)</u>	<u>\$ (4,117,147)</u>	<u>\$ (7,558,029)</u>	<u>\$ (4,430,132)</u>	

Division	31	Water	2021	2022	2023	2024
Department	5030	Base	Budget	Budget	Budget	Budget
<b>Additional Information for Selected Accounts</b>						
<b>4465</b>	<b>Contractual Services</b>					
	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	-
	<b>Total Contractual Services</b>	<b>\$</b>	<b>28,550</b>	<b>\$ 90,920</b>	<b>\$ 90,900</b>	<b>\$ 80,300</b>
<b>4640</b>	<b>Equipment</b>					
	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
	<b>Total Equipment</b>	<b>\$</b>	<b>-</b>	<b>\$ 12,200</b>	<b>\$ 8,800</b>	<b>\$ 10,500</b>
<b>4820</b>	<b>Fees &amp; Permits</b>					
	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
	<b>Total Fees &amp; Permits</b>	<b>\$</b>	<b>24,000</b>	<b>\$ 35,590</b>	<b>\$ 4,320</b>	<b>\$ 33,820</b>
<b>4830</b>	<b>Travel</b>					
	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	-	-
	<b>Total Travel</b>	<b>\$</b>	<b>17,000</b>	<b>\$ 16,000</b>	<b>\$ 8,000</b>	<b>\$ 7,500</b>
<b>4855</b>	<b>Conference, Education, &amp; Training Registration or Fees</b>					
	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
	<b>Total Conference, Education, &amp; Training Registration or Fees</b>	<b>\$</b>	<b>14,400</b>	<b>\$ 6,000</b>	<b>\$ 9,800</b>	<b>\$ 10,100</b>
<b>4880</b>	<b>Memberships</b>					
	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
	<b>Total Memberships</b>	<b>\$</b>	<b>17,700</b>	<b>\$ 18,700</b>	<b>\$ 19,650</b>	<b>\$ 22,650</b>



## 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
<b>Operations</b>							
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%
<b>Total Operating Revenue</b>	<b>\$ 1,019,185</b>	<b>\$ 1,173,115</b>	<b>\$ 1,183,655</b>	<b>\$ 809,783</b>	<b>\$ 1,196,652</b>	<b>\$ 1,320,249</b>	<b>12.5%</b>
Salaries and Wages	\$ (729,653)	\$ (718,504)	\$ (946,674)	\$ (394,776)	\$ (853,912)	\$ (1,063,526)	48.0%
Employee Benefits	(372,544)	(326,093)	(476,313)	(193,023)	(428,598)	(548,766)	68.3%
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%
<b>Total Operating Expense</b>	<b>\$ (2,207,468)</b>	<b>\$ (2,206,752)</b>	<b>\$ (2,676,767)</b>	<b>\$ (1,200,167)</b>	<b>\$ (2,487,233)</b>	<b>\$ (3,083,649)</b>	<b>39.7%</b>
<b>Operating Contribution</b>	<b>\$ (1,188,283)</b>	<b>\$ (1,033,637)</b>	<b>\$ (1,493,112)</b>	<b>\$ (390,384)</b>	<b>\$ (1,290,582)</b>	<b>\$ (1,763,400)</b>	<b>70.6%</b>
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%
<b>Operating Income(Loss)</b>	<b>\$ (1,286,330)</b>	<b>\$ (1,119,546)</b>	<b>\$ (1,601,288)</b>	<b>\$ (444,472)</b>	<b>\$ (1,398,758)</b>	<b>\$ (1,873,253)</b>	<b>67.3%</b>
<b>Non-Operations</b>							
Property Tax Revenue	\$ 931,000	\$ 931,000	\$ 1,550,000	\$ 775,000	\$ 1,550,000	\$ 2,650,000	184.6%
Community Facilities District (CFD 94-1)	645,000	736,889	668,300	334,937	669,086	702,900	-4.6%
Grant Revenue	671,414	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%
<b>Income(Loss)</b>	<b>\$ 961,084</b>	<b>\$ 1,112,808</b>	<b>\$ 1,253,474</b>	<b>\$ 675,604</b>	<b>\$ 1,251,685</b>	<b>\$ 3,143,144</b>	<b>182.5%</b>
<b>Additional Funding Sources</b>							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
<b>Balance</b>	<b>\$ 961,084</b>	<b>\$ 1,112,808</b>	<b>\$ 1,253,474</b>	<b>\$ 675,604</b>	<b>\$ 1,251,685</b>	<b>\$ 3,143,144</b>	<b>182.5%</b>
Earnings Before Interest, Depreciation & Amortization	\$	1,687,360	\$	971,006	\$ 1,855,962	\$ 3,922,448	

2023 Actual as of December 31, 2022



Division	43	Recreation & Parks											
Department	4300	Parks Base											
	2022	2022	2023	2023	2023	2024							
	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS						
Income Statement													
Operations													
Operating Revenue	\$	-	\$	600	\$	-	\$	-100.0%					
Internal Revenue		-		-		-		0.0%					
Total Operating Revenue	\$	-	\$	600	\$	-	\$	-100.0%					
Salaries and Wages	\$	(11,184)	\$	(22,538)	\$	(94,211)	\$	(37,707)	\$	(77,174)	\$	(243,616)	980.9%
Employee Benefits		(4,955)		(9,674)		(36,574)		(18,151)		(35,611)		(107,544)	1011.7%
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)	\$	(1,419,347)	76.9%
Operating Contribution	\$	(732,723)	\$	(801,929)	\$	(945,036)	\$	(469,242)	\$	(943,649)	\$	(1,419,347)	77.0%
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)	\$	(1,507,229)	69.8%
Non-Operations													
Property Tax Revenue	\$	931,000.00	\$	931,000.00	\$	1,550,000.00	\$	775,000.02	\$	1,550,000.00	\$	2,650,000.00	184.6%
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	\$	2,063,278	140.2%
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	\$	2,063,278	140.2%



Division Department		43 4300	Recreation & Parks 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	40,337	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	18,637	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	13,332	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)	(2,650,000)	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)	\$ (2,063,278)		

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
	<b>Total Contractual Services</b>		<b>\$ 116,000</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>\$ 151,620</b>
4830	Travel					
	Travel for Conference and Training		\$ -	\$ -	\$ 5,000	\$ 10,500
	<b>Total Travel</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 10,500</b>
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
	<b>Total Conference, Education, &amp; Training Registration or Fees</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 13,800</b>

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Division	43	Recreation & Parks											
Department	4310	Regional Park											
	2022	2022	2023	2023	2023	2024							
	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited F5						
Income Statement													
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 Department		43 4310		Recreation & Parks 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
<b>Additional Information for Selected Accounts</b>						
4465	<b>Contractual Services</b>					
	Snow Removal		\$ 17,500	\$ 18,500	\$ 20,000	\$ 25,480
	Chemical Toilets		525	660	900	1,140
	<b>Total Contractual Services</b>		<b>\$ 18,025</b>	<b>\$ 19,160</b>	<b>\$ 20,900</b>	<b>\$ 26,620</b>
4610	<b>Operating Supplies</b>					
	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		-	-	-	-
	<b>Total Operating Supplies</b>		<b>\$ 22,350</b>	<b>\$ 11,150</b>	<b>\$ 13,700</b>	<b>\$ 12,250</b>

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Division Department	43 4320	Recreation & Parks Recreation & Programming	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
<b>Income Statement</b>							
<b>Operations</b>							
Operating Revenue	\$ -	\$ 77	\$ 4,700	\$ 2,960	\$ 5,360	\$ 35,585	46114.3%
Internal Revenue	-	-	-	-	-	-	0.0%
<b>Total Operating Revenue</b>	\$ -	\$ 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%
<b>Total Operating Expense</b>	\$ (145,072)	\$ (83,430)	\$ (237,362)	\$ (115,096)	\$ (226,077)	\$ (143,315)	71.8%
<b>Operating Contribution</b>	\$ (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%
<b>Operating Income(Loss)</b>	\$ (145,072)	\$ (83,353)	\$ (232,662)	\$ (112,136)	\$ (220,717)	\$ (107,730)	29.2%
<b>Non-Operations</b>							
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%
<b>Income(Loss)</b>	\$ (145,072)	\$ (83,353)	\$ (232,662)	\$ (112,136)	\$ (220,717)	\$ (107,730)	29.2%
<b>Additional Funding Sources</b>							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
<b>Balance</b>	\$ (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			<u>\$ 15,300</u>	<u>\$ 22,780</u>	
4610	Operating Supplies					
	Various Recreation Supplies			\$ 15,000	\$ 6,960	
	Toddler Time Play			4,000	-	
	Program Kayak Use			800	-	
	Total Operating Supplies			<u>\$ 19,800</u>	<u>\$ 6,960</u>	
4970	Community Outreach					
	Event Giveaway Logoed Swag			\$ -	\$ 10,000	
	Total Community Outreach			<u>\$ -</u>	<u>\$ 10,000</u>	



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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	
<b>Operations</b>								
Operating Revenue	\$ 127,720	\$ 132,001	\$ 214,500	\$ 109,146	\$ 217,396	\$ 234,693	77.8%	
Internal Revenue	-	-	-	-	-	-	0.0%	
<b>Total Operating Revenue</b>	\$ 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)	(118,062)	363.2%	
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%	
<b>Total Operating Expense</b>	\$ (88,297)	\$ (81,072)	\$ (206,703)	\$ (87,366)	\$ (187,699)	\$ (246,001)	203.4%	
<b>Operating Contribution</b>	\$ 39,423	\$ 50,929	\$ 7,797	\$ 21,780	\$ 29,698	\$ (11,308)	-122.2%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	(21,971)	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
<b>Operating Income(Loss)</b>	\$ 39,423	\$ 50,929	\$ 7,797	\$ 21,780	\$ 29,698	\$ (33,279)	-165.3%	
<b>Non-Operations</b>								
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%	
<b>Income(Loss)</b>	\$ 39,423	\$ 50,929	\$ 7,797	\$ 21,780	\$ 29,698	\$ (33,279)	-165.3%	
<b>Additional Funding Sources</b>								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
<b>Balance</b>	\$ 39,423	\$ 50,929	\$ 7,797	\$ 21,780	\$ 29,698	\$ (33,279)	-165.3%	

Division Department		43 4370	Recreation & Parks 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	87,198	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)	\$ 33,279			

2023 Actual as of December 31, 2022



Division	43	Recreation & Parks						
Department	4600	Tahoe Vista Rec Area						
	2022	2022		2023	2023	2023	2024	
Income Statement	Budget	Actual		Budget	Actual	Projected	Budget	Change from Last Audited FS
<b>Operations</b>								
Operating Revenue	\$ 50,500	\$ 37,612	\$	38,500	\$ 36,047	\$ 40,647	\$ 127,900	240.1%
Internal Revenue	-	-		-	-	-	-	0.0%
<b>Total Operating Revenue</b>	\$ 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%
<b>Total Operating Expense</b>	\$ (53,616)	\$ (49,542)	\$	(117,969)	\$ (42,920)	\$ (100,841)	\$ (103,946)	109.8%
<b>Operating Contribution</b>	\$ (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%
<b>Operating Income(Loss)</b>	\$ (3,116)	\$ (11,930)	\$	(79,469)	\$ (6,872)	\$ (60,193)	\$ 23,954	-300.8%
<b>Non-Operations</b>								
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%
<b>Income(Loss)</b>	\$ (3,116)	\$ (11,905)	\$	265,531	\$ (6,872)	\$ 284,807	\$ 383,654	-3322.6%
<b>Additional Funding Sources</b>								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	0.0%
Transfers	-	-		-	-	-	-	0.0%
<b>Balance</b>	\$ (3,116)	\$ (11,905)	\$	265,531	\$ (6,872)	\$ 284,807	\$ 383,654	-3322.6%

Division Department		43 4600		Recreation & Parks 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 Department	51 5100	Recreation & Parks Event Center Operations						
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS	
<b>Operations</b>								
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%	
<b>Total Operating Revenue</b>	<b>\$ 333,615</b>	<b>\$ 494,408</b>	<b>\$ 461,455</b>	<b>\$ 317,009</b>	<b>\$ 462,028</b>	<b>\$ 470,371</b>	<b>-4.9%</b>	
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%	
<b>Total Operating Expense</b>	<b>\$ (563,003)</b>	<b>\$ (568,104)</b>	<b>\$ (692,765)</b>	<b>\$ (320,552)</b>	<b>\$ (652,430)</b>	<b>\$ (803,088)</b>	<b>41.4%</b>	
<b>Operating Contribution</b>	<b>\$ (229,388)</b>	<b>\$ (73,696)</b>	<b>\$ (231,310)</b>	<b>\$ (3,543)</b>	<b>\$ (190,402)</b>	<b>\$ (332,717)</b>	<b>351.5%</b>	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
<b>Operating Income(Loss)</b>	<b>\$ (229,388)</b>	<b>\$ (73,696)</b>	<b>\$ (231,310)</b>	<b>\$ (3,543)</b>	<b>\$ (190,402)</b>	<b>\$ (332,717)</b>	<b>351.5%</b>	
<b>Non-Operations</b>								
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%	
<b>Income(Loss)</b>	<b>\$ (229,388)</b>	<b>\$ (72,568)</b>	<b>\$ (165,685)</b>	<b>\$ (3,543)</b>	<b>\$ (157,589)</b>	<b>\$ (332,717)</b>	<b>358.5%</b>	
<b>Additional Funding Sources</b>								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
<b>Balance</b>	<b>\$ (229,388)</b>	<b>\$ (72,568)</b>	<b>\$ (165,685)</b>	<b>\$ (3,543)</b>	<b>\$ (157,589)</b>	<b>\$ (332,717)</b>	<b>358.5%</b>	

Division Department		51 5100	Recreation & Parks 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 Department		51 5100	Recreation & Parks 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/Kegeerator		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
	WASTEWATER		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		-		-		-
	WASTEWATER		-		-		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	
<b>Operations</b>								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-		0.0%
<b>Total Operating Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		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%
<b>Total Operating Expense</b>	\$ (641,276)	\$ (576,851)	\$ (701,330)	\$ (313,951)	\$ (645,381)	\$ (711,273)		23.3%
<b>Operating Contribution</b>	\$ (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%
<b>Operating Income(Loss)</b>	\$ 0	\$ (14,965)	\$ (0)	\$ 36,714	\$ 55,949	\$ -		-100.0%
<b>Non-Operations</b>								
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%
<b>Income(Loss)</b>	\$ 0	\$ -	\$ (0)	\$ 36,714	\$ 55,949	\$ 425,000		0.0%
<b>Additional Funding Sources</b>								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
<b>Balance</b>	\$ 0	\$ -	\$ (0)	\$ 36,714	\$ 55,949	\$ 425,000		0.0%

Division Department		14 2400	Fleet & Equipment 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
<b>Operations</b>							
Operating Revenue	\$ -	\$ 13,800	\$ 20,400	\$ 38,596	\$ 48,796	\$ 40,399	192.8%
Internal Revenue	-	-	-	-	-	-	0.0%
<b>Total Operating Revenue</b>	\$ -	\$ 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)	(1,066,343)	45.5%
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%
<b>Total Operating Expense</b>	\$ (3,996,563)	\$ (3,472,617)	\$ (4,559,849)	\$ (2,115,929)	\$ (4,342,238)	\$ (4,838,895)	39.3%
<b>Operating Contribution</b>	\$ (3,996,563)	\$ (3,458,817)	\$ (4,539,449)	\$ (2,077,333)	\$ (4,293,441)	\$ (4,798,496)	38.7%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
<b>Operating Income(Loss)</b>	\$ (3,996,563)	\$ (3,458,817)	\$ (4,539,449)	\$ (2,077,333)	\$ (4,293,441)	\$ (4,798,496)	38.7%
<b>Non-Operations</b>							
Property Tax Revenue	\$ 3,721,000	\$ 4,392,239	\$ (385,000)	\$ (192,500)	\$ (385,000)	\$ 1,525,000	-65.3%
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%
<b>Income(Loss)</b>	\$ (320,563)	\$ 580,373	\$ (4,998,449)	\$ (2,278,504)	\$ (4,712,112)	\$ (3,568,496)	-714.9%
<b>Additional Funding Sources</b>							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
<b>Balance</b>	\$ (320,563)	\$ 580,373	\$ (4,998,449)	\$ (2,278,504)	\$ (4,712,112)	\$ (3,568,496)	-714.9%
Earnings Before Interest, Depreciation & Amortization	\$	595,077	\$	(2,267,784)	\$ (4,686,158)	\$ (3,530,054)	

2023 Actual as of December 31, 2022



Division Department	11 1110	General & Administrative Board of Directors	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
<b>Income Statement</b>									
<b>Operations</b>									
Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Internal Revenue		-		-		-		-	0.0%
<b>Total Operating Revenue</b>	\$	-	\$	-	\$	-	\$	-	0.0%
Salaries and Wages	\$	(24,000)	\$	(24,000)	\$	(24,000)	\$	(24,000)	0.0%
Employee Benefits		(149,984)		(150,757)		(155,547)		(170,450)	13.1%
Outside Services/Contractual		(600)		-		(20,800)		(4,600)	0.0%
Utilities		(3,864)		(3,095)		(3,864)		(3,219)	-39.9%
Other Operating Expenses		(10,000)		(10,729)		(26,600)		(12,610)	118.1%
Insurance		-		-		-		-	0.0%
Internal Expense		(20,200)		(2,872)		(17,017)		(15,794)	324.8%
Debt Service		-		-		-		-	0.0%
Depreciation		-		-		-		-	0.0%
<b>Total Operating Expense</b>	\$	(208,648)	\$	(191,452)	\$	(247,828)	\$	(216,116)	34.9%
<b>Operating Contribution</b>	\$	(208,648)	\$	(191,452)	\$	(247,828)	\$	(216,116)	34.9%
Allocation of Base		-		-		-		-	0.0%
Allocation of Fleet		-		-		-		-	0.0%
Allocation of General & Administrative		-		-		-		-	0.0%
<b>Operating Income(Loss)</b>	\$	(208,648)	\$	(191,452)	\$	(247,828)	\$	(216,116)	34.9%
<b>Non-Operations</b>									
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%
<b>Income(Loss)</b>	\$	(208,648)	\$	(191,452)	\$	(247,828)	\$	(216,116)	34.9%
<b>Additional Funding Sources</b>									
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers		-		-		-		-	0.0%
<b>Balance</b>	\$	(208,648)	\$	(191,452)	\$	(247,828)	\$	(216,116)	34.9%

Division Department		11 1110		General & Administrative 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
<b>Additional Information for Selected Accounts</b>						
4465	<b>Contractual Services</b>					
	Electronic Scanning Service		\$ -	\$ -	\$ 10,000	\$ 15,000
	Retention System		-	-	10,200	10,200
	JCG Technologies		450	-	-	-
	Outside Service to prepare minutes		600	600	600	1,200
	<b>Total Contractual Services</b>		<b>\$ 1,050</b>	<b>\$ 600</b>	<b>\$ 20,800</b>	<b>\$ 26,400</b>
4830	<b>Travel</b>					
	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
	<b>Total Travel</b>		<b>\$ 9,675</b>	<b>\$ 10,000</b>	<b>\$ 18,200</b>	<b>\$ 9,125</b>
4855	<b>Conference, Education, &amp; Training Registration or Fees</b>					
	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
	<b>Total Conference, Education, &amp; Training Registration or Fees</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,575</b>
4836	<b>Rent of Event Center</b>					
	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
	<b>Total Rent of Event Center</b>		<b>\$ 30,097</b>	<b>\$ 20,200</b>	<b>\$ 17,017</b>	<b>\$ 12,200</b>

Moved to Information Technology

Travel & Meetings Separated in 2024

2023 Actual as of December 31, 2022



Division Department	11 1130	General & Administrative Engineering	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
<b>Income Statement</b>							
<b>Operations</b>							
Operating Revenue	\$	-	\$	-	\$	-	0.0%
Internal Revenue		-		-		-	0.0%
<b>Total Operating Revenue</b>	\$	-	\$	-	\$	-	0.0%
Salaries and Wages	\$	(443,051)	\$	(398,901)	\$	(403,667)	2.1%
Employee Benefits		(205,369)		(106,909)		(158,563)	49.7%
Outside Services/Contractual		(40,000)		(20,450)		(63,646)	247.2%
Utilities		-		(307)		(35,493)	37.0%
Other Operating Expenses		(16,700)		(10,774)		(480)	133.3%
Insurance		-		-		(19,072)	0.0%
Internal Expense		-		-		-	0.0%
Debt Service		-		-		-	0.0%
Depreciation		-		-		-	0.0%
<b>Total Operating Expense</b>	\$	(705,120)	\$	(537,341)	\$	(615,857)	23.5%
<b>Operating Contribution</b>	\$	(705,120)	\$	(537,341)	\$	(294,154)	23.5%
Allocation of Base		-		-		-	0.0%
Allocation of Fleet		-		-		-	0.0%
Allocation of General & Administrative		-		-		-	0.0%
<b>Operating Income(Loss)</b>	\$	(705,120)	\$	(537,341)	\$	(607,870)	23.5%
<b>Non-Operations</b>							
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%
<b>Income(Loss)</b>	\$	(705,120)	\$	(537,341)	\$	(615,857)	23.5%
<b>Additional Funding Sources</b>							
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	0.0%
Transfers		-		-		-	0.0%
<b>Balance</b>	\$	(705,120)	\$	(537,341)	\$	(615,857)	23.5%



Division Department		11 1130		General & Administrative 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	
<b>Additional Information for Selected Accounts</b>							
<b>4420</b>	<b>Outside Engineering Fees</b>						
	GIS Water Implementation and Sewer Updates		\$ 20,000	\$ -	\$ -	\$ -	Moved to Information Technology
	Hydraulic Model & GIS		-	-	16,000	-	
	Surveyor Services		-	9,000	-	5,000	
	<b>Total Outside Engineering Fees</b>		<b>\$ 20,000</b>	<b>\$ 9,000</b>	<b>\$ 16,000</b>	<b>\$ 5,000</b>	
<b>4465</b>	<b>Contractual Services</b>						
	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	
	<b>Total Contractual Services</b>		<b>\$ 15,500</b>	<b>\$ 31,000</b>	<b>\$ 15,000</b>	<b>\$ 66,000</b>	
<b>4830</b>	<b>Travel</b>						
	Conferences		\$ 9,000	\$ -	\$ -	\$ -	
	Various Meetings and Travel Expense for Training		1,200	5,200	8,500	5,625	
	<b>Total Travel</b>		<b>\$ 10,200</b>	<b>\$ 5,200</b>	<b>\$ 8,500</b>	<b>\$ 5,625</b>	
<b>4855</b>	<b>Conference, Education, &amp; Training Registration or Fees</b>						
	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	
	<b>Total Conference, Education, &amp; Training Registration or Fees</b>		<b>\$ 3,000</b>	<b>\$ 6,200</b>	<b>\$ 4,700</b>	<b>\$ 9,375</b>	

2023 Actual as of December 31, 2022



Division	11	General & Administrative											
Department	1200	Accounting											
	2022	2022		2023	2023	2023		2024					
Income Statement	Budget	Actual		Budget	Actual	Projected		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 Department		11 1200	General & Administrative 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	
<b>Additional Information for Selected Accounts</b>							
<b>4415</b>	<b>Outside Accounting Fees</b>						
	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	
	<b>Total Outside Accounting Fees</b>		<b>\$ 50,750</b>	<b>\$ 51,250</b>	<b>\$ 46,700</b>	<b>\$ 47,000</b>	
<b>4435</b>	<b>Software Licenses/Maintenance</b>						
	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	-	-	
	<b>Total Software Licenses/Maintenance</b>		<b>\$ 4,380</b>	<b>\$ 34,106</b>	<b>\$ -</b>	<b>\$ -</b>	Moved to Information Technology
<b>4465</b>	<b>Contractual Services</b>						
	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	
	<b>Total Contractual Services</b>		<b>\$ 24,600</b>	<b>\$ 20,100</b>	<b>\$ 16,300</b>	<b>\$ 54,834</b>	
<b>4640</b>	<b>Equipment</b>						
	Desktop Scanners		\$ 200	\$ 200	\$ 200	\$ 200	
	Receipt Printer		200	200	200	200	
	Credit Card Printer		200	200	200	200	
	<b>Total Equipment</b>		<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ 600</b>	
<b>4815</b>	<b>Postage</b>						
	Utility Billing - Statement Mailing Fees		\$ 21,600	\$ 30,000	\$ 24,000	\$ 28,800	
	Metered Postage Fees		6,600	3,600	5,400	3,600	
	<b>Total Postage</b>		<b>\$ 28,200</b>	<b>\$ 33,600</b>	<b>\$ 29,400</b>	<b>\$ 32,400</b>	
<b>4830</b>	<b>Travel</b>						
	Customer Service Training					\$ 9,000	
	Certified Payroll Professional Training & Certification					2,000	
	Government Finance Officers Association					3,000	
	<b>Total Travel</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,000</b>	
<b>4855</b>	<b>Conference, Education, &amp; Training Registration or Fees</b>						
	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	
	<b>Total Conference, Education, &amp; Training Registration or Fees</b>		<b>\$ 13,100</b>	<b>\$ 16,100</b>	<b>\$ 15,930</b>	<b>\$ 8,000</b>	Travel & Meetings Separated in 2024

2023 Actual as of December 31, 2022



Division Department	11 1500	General & Administrative Public Information Office						
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS	
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ -	\$ -	\$ (112,555)	\$ (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
<b>Additional Information for Selected Accounts</b>						
4435	<b>Software Licenses/Maintenance</b>					
	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	
	<b>Total Software Licenses/Maintenance</b>			<b>\$ 8,572</b>	<b>\$ 9,188</b>	Moved from Administration
4465	<b>Contractual Services</b>					
	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	
	<b>Total Contractual Services</b>			<b>\$ 59,640</b>	<b>\$ 66,000</b>	Moved from Administration
4880	<b>Memberships</b>					
	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
	<b>Total Memberships</b>			<b>\$ 15,025</b>	<b>\$ 7,245</b>	
4900	<b>Advertising</b>					
	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	
	<b>Total Advertising</b>			<b>\$ 15,674</b>	<b>\$ 23,900</b>	Moved from Administration
4910	<b>Printing &amp; Publications</b>					
	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	
	<b>Total Advertising</b>			<b>\$ 22,000</b>	<b>\$ 38,500</b>	
4970	<b>Community Outreach</b>					
	Recreation & Parks Events Promotion			\$ 10,000	\$ 7,500	
	Water Conservation			\$ -	\$ 7,000	
	Community Sponsorships & Events			7,500	900	Moved from Administration
	<b>Total Community Outreach</b>			<b>\$ 17,500</b>	<b>\$ 15,400</b>	
4980	<b>Customer Information</b>					
	Reports & News Mailing Costs			\$ 20,000	\$ 25,000	
	<b>Total Customer Information</b>			<b>\$ 20,000</b>	<b>\$ 25,000</b>	Moved from Administration



2023 Actual as of December 31, 2022



Division	11	General & Administrative						
Department	1800	Base Facilities Maintenance						
	2022	2022	2023	2023	2023	2024		
Income Statement	Budget	Actual	Budget	Actual	Projected	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
<b>Additional Information for Selected Accounts</b>						
<b>4465</b>	<b>Contractual Services</b>					
	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
	<b>Total Contractual Services</b>		<b>\$ 24,720</b>	<b>\$ 22,160</b>	<b>\$ 29,400</b>	<b>\$ 39,507</b>

2023 Actual as of December 31, 2022



Division Department	11 5040	General & Administrative Administrative						
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget		
Income Statement							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)	\$ 1,525,000.00	-65.3%	
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)	\$ (111,549)	-104.4%	
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)	\$ (111,549)	-104.4%	

Division Department		11 5040	General & Administrative Administrative		2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line
Account Number	Description										
11-5040-3300	Utility Billing Accrual	\$ -	\$ 1,649	\$ -	(1,735)	\$ (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	4,775,000	-	-	-	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	\$ 111,549				

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Division	11	General & Administrative	2021	2022	2023	2024
Department	5040	Administrative	Budget	Budget	Budget	Budget
<b>Additional Information for Selected Accounts</b>						
<b>4425</b>	<b>Attorney Fees</b>					
	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	-	-
	<b>Total Attorney Fees</b>		<b>\$ 160,000</b>	<b>\$ 145,600</b>	<b>\$ 109,300</b>	<b>\$ 88,730</b>
<b>4435</b>	<b>Software Licenses/Maintenance</b>					
	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	-	-
	<b>Total Software Licenses/Maintenance</b>		<b>\$ 11,486</b>	<b>\$ 20,136</b>	<b>\$ -</b>	<b>\$ -</b>
						Moved to Information Technology
<b>4465</b>	<b>Contractual Services</b>					
	Graphic Design - Annual Report & Website		\$ 33,500	\$ 36,000	\$ -	\$ -
	Website Updates/Upgrades/Maintenance		7,500	22,400	-	-
	Parks Map Update (GPS Trail Info)		3,500	-	-	-
	Document Shredding Service		1,500	1,500	1,200	1,200
	California Tahoe Alliance		6,000	-	-	-
	Certified Folder		400	-	-	-
	Brochures & Map Distribution		-	1,000	-	-
	Translation Services		2,400	2,400	-	-
	Video Production		2,500	2,500	-	-
	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	-	-
	<b>Total Contractual Services</b>		<b>\$ 102,300</b>	<b>\$ 120,800</b>	<b>\$ 23,400</b>	<b>\$ 22,200</b>
<b>4830</b>	<b>Travel</b>					
	California Association of Public Information Officers (CAPIO) Conference		\$ 1,500	\$ -	\$ -	\$ -
	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	-	-
	<b>Total Travel</b>		<b>\$ 20,300</b>	<b>\$ 4,150</b>	<b>\$ 7,800</b>	<b>\$ 8,500</b>
<b>4835</b>	<b>Rents &amp; Leases</b>					
	Printers/Copiers Lease & Maintenance Agreement		\$ 10,100	\$ 10,064	\$ -	\$ -
	<b>Total Rents &amp; Leases</b>		<b>\$ 10,100</b>	<b>\$ 10,064</b>	<b>\$ -</b>	<b>\$ -</b>
						Moved to Information Technology
<b>4855</b>	<b>Conference, Education, &amp; Training Registration or Fees</b>					
	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 Resources 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	-	-	-
	<b>Total Conference, Education, &amp; Training Registration or Fees</b>		<b>\$ 2,000</b>	<b>\$ 4,695</b>	<b>\$ 6,460</b>	<b>\$ 10,260</b>

Division Department	11 5040	General & Administrative Administrative	2021 Budget	2022 Budget	2023 Budget	2024 Budget	
4880	<b>Memberships</b>						
	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	-	-	-	
	<b>Total Memberships</b>		<b>\$ 13,885</b>	<b>\$ 15,870</b>	<b>\$ 6,185</b>	<b>\$ 10,130</b>	Moved to Public Information Office
4900	<b>Advertising</b>						
	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	-	-	
	<b>Total Advertising</b>		<b>\$ 14,290</b>	<b>\$ 14,790</b>	<b>\$ -</b>	<b>\$ -</b>	Moved to Public Information Office
4970	<b>Community Outreach</b>						
	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	-	-	
	<b>Total Community Outreach</b>		<b>\$ 10,300</b>	<b>\$ 9,800</b>	<b>\$ -</b>	<b>\$ -</b>	Moved to Public Information Office
4980	<b>Customer Information</b>						
	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	-	-	-	
	<b>Total Customer Information</b>		<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	Moved to Public Information Office

2023 Actual as of December 31, 2022



Division	11	General & Administrative										
Department	5042	Employee Services										
		2022	2022	2023			2023	2023	2024			
Income Statement		Budget	Actual	Budget	Actual	Projected		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	58,132	6.2%				
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	\$	(43,740)	100.0%
Operating Contribution	\$	(81,909)	\$	0	\$	(91,959)	\$	86,955	27,129	\$	(43,740)	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	\$	(43,740)	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	\$	(43,740)	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	\$	(43,740)	100.0%



Division Department		11 5042		General & Administrative 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)	\$ (1,863,524)	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)	\$ 43,740		

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		
	Semi Annual Meeting			2,000		-		
	Harassment & Discrimination Training			2,000		-		
	Total Conference, Education, & Training Registration or Fees		\$	19,000	\$	24,000		
4890	Employee Relations							
	Semi-Annual Safety Meeting	\$	2,000	\$	2,000	\$	11,900	
	Annual Employee Appreciation Dinner		15,500		15,000		18,000	
	Employee Recognition Events		7,500		8,000		3,480	
	Employee Satisfaction Survey		2,000		-		-	
	Total Employee Relations		\$	27,000	\$	25,000	\$	33,380
4900	Advertising							
	Open Position Information		\$	-	\$	-	\$	12,625
	Total Advertising		\$	-	\$	-	\$	12,625

2023 Actual as of December 31, 2022



Division Department	11 5044	General & Administrative Information Technology	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
<b>Income Statement</b>	<b>2022 Budget</b>	<b>2022 Actual</b>					
<b>Operations</b>							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
<b>Total Operating Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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%
<b>Total Operating Expense</b>	\$ (359,051)	\$ (298,820)	\$ (727,256)	\$ (350,018)	\$ (702,766)	\$ (794,889)	166.0%
<b>Operating Contribution</b>	\$ (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%
<b>Operating Income(Loss)</b>	\$ (359,051)	\$ (298,820)	\$ (727,256)	\$ (350,018)	\$ (702,766)	\$ (794,889)	166.0%
<b>Non-Operations</b>							
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%
<b>Income(Loss)</b>	\$ (359,051)	\$ (298,820)	\$ (727,256)	\$ (350,018)	\$ (702,766)	\$ (794,889)	166.0%
<b>Additional Funding Sources</b>							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
<b>Balance</b>	\$ (359,051)	\$ (298,820)	\$ (727,256)	\$ (350,018)	\$ (702,766)	\$ (794,889)	166.0%

Division Department		11 5044		General & Administrative Information Technology						
		2022	2022	2023	2023	2023	2023	2024		
Account Number	Description	Budget	Actual	Budget	Actual	Projected		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		
	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
<b>Operations</b>						
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Revenue	187,850	181,558	197,271	102,075	153,112	153,288
<b>Total Operating Revenue</b>	\$ 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	-	-	-	-	-	-
<b>Total Operating Expense</b>	\$ (187,850)	\$ (181,558)	\$ (197,271)	\$ (102,075)	\$ (153,112)	\$ (153,288)
<b>Operating Contribution</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocation of Base	-	-	-	-	-	-
Allocation of Fleet	-	-	-	-	-	-
Allocation of General & Administrative	-	-	-	-	-	-
<b>Operating Income(Loss)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Non-Operations</b>						
Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non-Op Expenses	-	-	-	-	-	-
<b>Income(Loss)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Additional Funding Sources</b>						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
<b>Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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							

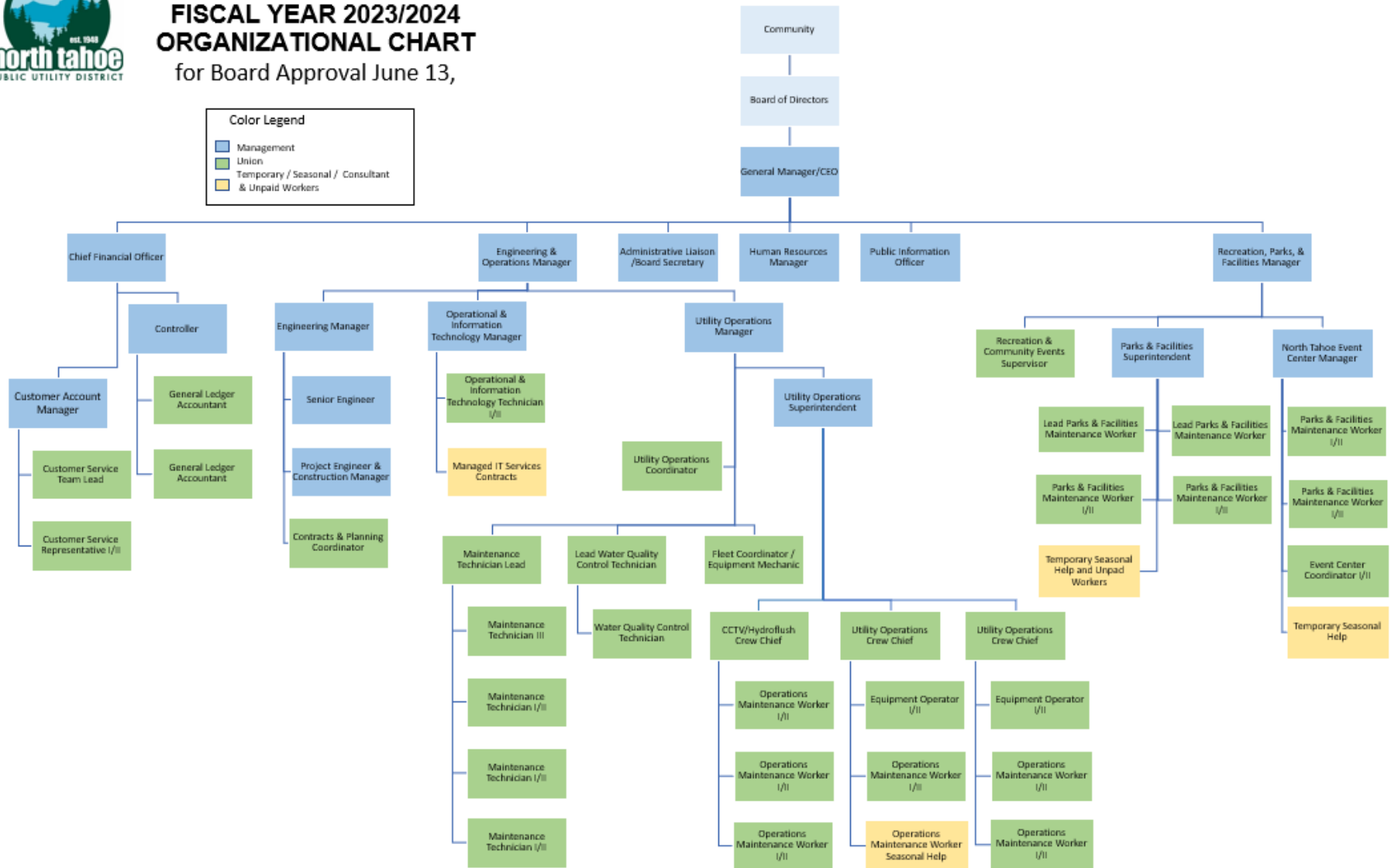
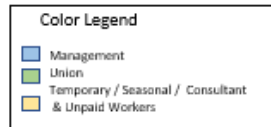
North Tahoe  
Public Utility District  
**DRAFT**  
Fiscal Year 2023/2024  
Organizational Chart  
&  
Staffing Schedule







# **FISCAL YEAR 2023/2024 ORGANIZATIONAL CHART** for Board Approval June 13,



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	960	40	200	-	868	-	-	-	-	-	-	-	-	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	68	-	200	-	1,800	-	-	-	-	-	-	-	-	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	11,972	4,200	6,644	2,960	13,412	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	5.76	2.02	3.19	1.42	6.45	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)	(2.62)	0.39	1.38	(0.37)	(0.54)	(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



## WASTEWATER

Description	Return to Reserves	Rollforward	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget
Packaged Satellite Sewer Pump Station Improvements Project		\$ 920,355						
S-1, S-2, N-2, D-2, D-5, S-3*			\$ -					\$ -
Manhole circle cutter / extractor	\$ (30,931)							\$ -
N-1 Station Rehabilitation*	\$ 43,811							\$ -
National Ave Pump Station Rehabilitation*	\$ 70,396							\$ -
Lower Lateral CIPP Rehabilitation	\$ (1,153)		\$ 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	\$ 82,124	\$ 920,355	\$ 1,030,000	\$ 1,950,000	\$ 1,090,000	\$ 1,700,000	\$ 1,540,000	\$ 7,310,000
EBIDA less Contributed Capital			\$ 1,427,594	\$ 1,513,250	\$ 1,604,045	\$ 1,700,287	\$ 1,802,305	
Debt Service			\$ -	\$ -	\$ -	\$ -	\$ -	
Addition(Depletion) of Reserves			\$ 397,594	\$ (436,750)	\$ 514,045	\$ 287	\$ 262,305	

# **WATER**

Description	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget	
Cybersecurity Assessment and Implementation Phase I	\$ 137,380	\$ -				\$ -	
Dollar Cove Water Reservoir Coatings and Linings*	\$ 41,237	\$ -				\$ -	
Brockway Vista at North Lake at Speed Boat Watermain	\$ 13,254					\$ -	
National Ave Water Treatment Plant Programmable Logical Controller Improvements	\$ 30,860	\$ -				\$ -	
Carnelian Woods Pressure Reducing Valve*	\$ (54,226)					\$ -	
Kingswood West Tank SCADA Hub Replacement						\$ -	
Carnelian Bay & Kings Beach (Golden-Rainbow-Secline) Watermains*	\$ 420,441	\$ 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 Recommendations Study	\$ 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 Mechanical and Electrical Improvements*	\$ (24,320)	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000	
Water Facility Improvements		\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000	
Pavement Maintenance		\$ 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	\$ (37,309)	\$ 601,935	\$ 3,226,000	\$ 4,360,000	\$ 5,015,000	\$ 5,975,000	\$ 21,141,000
EBIDA less Contributed Capital		\$ 3,609,802	\$ 2,126,391	\$ 2,253,974	\$ 2,389,213	\$ 2,532,565	
Debt Service		\$ 446,000	\$ 446,000	\$ 446,000	\$ 446,000	\$ -	
Addition(Depletion) of Reserves		\$ (62,198)	\$ (2,679,609)	\$ (3,207,026)	\$ (4,031,787)	\$ (32,435)	

# RECREATION & PARKS

Description	2023/2024			2024/2025	2025/2026	2026/2027	2027/2028	Total Budget									
Joint Needs Analysis - NTPUD/TCPUD Phase II	\$	(20,878)						\$ -									
Joint Needs Analysis - NTPUD/TCPUD Phase III			\$	100,000				\$ 100,000									
NTEC Card Lock Entry System	\$	(2,503)						\$ -									
Parks Building Card Lock Entry System								\$ -									
Wayfinding Sign		\$	11,941					\$ -									
Wayfinding and Destination Signage Project *		\$	90,023	\$	50,000	\$	150,000	\$ 200,000									
NTEC Architectural Planning Study *		\$	(38,185)	\$	78,185			\$ 78,185									
TVRA Bulkhead Repairs Project*	\$	225,153						\$ -									
TVRA Dredging Project				\$	400,000			\$ 400,000									
NTEC - AV Improvements and Board Room Setup*	\$	3,536						\$ -									
NTRP Irrigation Upgrade Project								\$ -									
Triwave Sixty Overseeder*	\$	(2,740)						\$ -									
Meter Matic 4 Top Dresser*	\$	12,000						\$ -									
Regional Park Tennis/Pickleball Court Reconstruction*		\$	(342,715)	\$	2,792,715			\$ 2,792,715									
NTEC Emergency Generator*		\$	7,082	\$	275,000			\$ 275,000									
Regional Park Stairway Rebuild	\$	(10,775)		\$	25,000	\$	200,000	\$ 225,000									
NTEC - Furnishings, Fixtures and Building Improvements			\$	75,000	\$	100,000	\$	100,000	\$ 475,000								
Park Facility Improvements*	\$	(1,081)		\$	60,000	\$	60,000	\$	60,000	\$ 300,000							
Regional Park Pam Emmerich Pine Drop Trailhead Project		\$	(16,810)	\$	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							
Electric Vehicle Charging Station			\$	30,000						\$ 30,000							
Total Capital	\$	202,712	\$	(288,664)	\$	3,950,900	\$	1,165,000	\$	610,000	\$	430,000	\$	1,580,000	\$	7,735,900	
EBIDA less Contributed Capital					\$	3,922,448		\$	203,998	\$	216,238	\$	229,212	\$	242,965		
Debt Service			\$	-			\$	-	\$	-	\$	-	\$	-			
Addition(Depletion) of Reserves				\$	(28,452)		\$	(961,002)	\$	(393,762)	\$	(200,788)	\$	(1,337,035)			

**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	\$ (8,164)					\$ -
Operations Office Reconfiguration	\$ 50,000					\$ 50,000
Master Plan: Corporation Yard Layout	\$ 200,000					\$ 200,000
Administration Building Roof Improvements	\$ 40,000	\$ 250,000				\$ 290,000
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	\$ (8,164) \$ - \$ 460,000	\$ 305,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 840,000

**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*	\$ 50,000	\$ 50,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 145,000
Total Capital	\$ (11,375) \$ - \$ 50,000	\$ 50,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 145,000
EBIDA less Contributed Capital	\$ (3,530,054)	\$ 714,045	\$ 735,466	\$ 757,530	\$ 780,256	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	
Addition(Depletion) of Reserves	\$ (3,120,054)	\$ 969,045	\$ 745,466	\$ 767,530	\$ 790,256	

# 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	\$ 11,034 \$ 26,000 \$ 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	\$ 9,721,900	\$ 8,035,000	\$ 7,430,000	\$ 8,295,000	\$ 6,475,000	\$ 39,956,900
EBIDA less Contributed Capital	\$ 6,073,995	\$ 5,240,539	\$ 5,533,550	\$ 5,843,499	\$ 6,171,384	
Debt Service	\$ 446,000	\$ 446,000	\$ 446,000	\$ -	\$ -	
Addition(Depletion) of Reserves	\$ (4,093,905)	\$ (3,240,461)	\$ (2,342,450)	\$ (2,451,501)	\$ (303,616)	
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

**RESOLUTION 2023-08**

**RESOLUTION OF THE BOARD OF DIRECTORS OF NORTH  
TAHOE PUBLIC UTILITY DISTRICT ADOPTING THE FISCAL  
YEAR 2023/2024 PUBLICLY AVAILABLE PAY SCHEDULE  
FOR ALL EMPLOYEES AS REQUIRED BY CALPERS**

**WHEREAS**, CalPERS regulations require that employee salaries be included on a publicly available pay schedule as defined in California Code of Regulations, Title 2, Section 570.5; and

**WHEREAS**, one of the requirements of Section 570.5 is that the District's salary schedule be adopted by resolution of the Board of Directors; and

**WHEREAS**, although the compensation of the District's employees has been previously approved by the Board in accordance with District policy and in compliance with applicable public meeting laws, it has been determined that it is in the District's best interest to have the salary schedule affirmatively approved by the Board of Directors.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the North Tahoe Public Utility District hereby adopts the Fiscal Year 2023/2024 salary schedule attached hereto as Exhibit 1 and incorporated herein by this reference, with an effective date of July 9, 2023.

**APPROVED AND ADOPTED** this 13th day of June 2023.

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

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**Sarah Coolidge, President  
Board of Directors**

**ATTEST:**

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

**EXHIBIT 1**  
**SALARY SCHEDULE**

North Tahoe Public Utility District  
Bi-Weekly Salary Range Schedule  
Effective July 9, 2023  
COLA = 4.5%

Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Maintenance Worker I	2,246.40	2,358.40	2,476.00	2,599.20	2,728.80	2,864.80
Maintenance Worker II	2,581.60	2,710.40	2,845.60	2,987.20	3,136.00	3,292.80
Equipment Operator I	2,439.20	2,560.80	2,688.80	2,823.20	2,964.00	3,112.00
Equipment Operator II	2,774.40	2,912.80	3,058.40	3,211.20	3,371.20	3,539.20
Water Quality Control Technician	2,581.60	2,710.40	2,845.60	2,987.20	3,136.00	3,292.80
Lead Water Quality Control Technician	3,020.80	3,171.20	3,329.60	3,496.00	3,670.40	3,853.60
Operations Coordinator	2,604.80	2,734.40	2,870.40	3,013.60	3,164.00	3,321.60
Maintenance Tech I	2,684.80	2,818.40	2,959.20	3,106.40	3,261.60	3,424.00
Maintenance Tech II	3,087.20	3,240.80	3,402.40	3,572.00	3,750.40	3,937.60
Maintenance Tech III	3,318.40	3,484.00	3,657.60	3,840.00	4,032.00	4,232.80
Lead Maintenance Technician	3,612.80	3,792.80	3,982.40	4,180.80	4,389.60	4,608.80
Utility Operations Crew Chief	3,020.80	3,171.20	3,329.60	3,496.00	3,670.40	3,853.60
Utility Operations CCTV & Hydro-Flush Crew Chief	3,020.80	3,171.20	3,329.60	3,496.00	3,670.40	3,853.60
Fleet Coord/Equip Mechanic	2,924.00	3,069.60	3,222.40	3,383.20	3,552.00	3,729.60
Fleet Assistant	2,108.80	2,213.60	2,324.00	2,440.00	2,561.60	2,689.60
Administrative Assistant	2,211.20	2,321.60	2,437.60	2,559.20	2,686.40	2,820.00
Contracts & Planning Coordinator	2,697.60	2,832.00	2,973.60	3,121.60	3,277.60	3,440.80
GIS & SCADA Systems Engineer	3,885.60	4,079.20	4,282.40	4,496.00	4,720.00	4,956.00
Associate Engineer	4,307.20	4,522.40	4,748.00	4,984.80	5,233.60	5,495.20
Assistant Engineer	3,366.40	3,534.40	3,710.40	3,895.20	4,089.60	4,293.60
Engineering Technician I	2,291.20	2,405.60	2,525.60	2,651.20	2,783.20	2,921.60
Engineering Technician II	2,634.40	2,765.60	2,903.20	3,048.00	3,200.00	3,359.20
Public Works Construction Inspector	2,590.40	2,719.20	2,854.40	2,996.80	3,146.40	3,303.20
Parks & Facilities Maintenance Worker I	1,871.20	1,964.00	2,061.60	2,164.00	2,272.00	2,384.80
Parks & Facilities Maintenance Worker II	2,120.00	2,225.60	2,336.80	2,453.60	2,576.00	2,704.00
Lead Parks & Facilities Maintenance Worker	2,352.00	2,468.80	2,592.00	2,720.80	2,856.80	2,999.20
Parks & Facilities Supervisor	2,310.40	2,425.60	2,546.40	2,673.60	2,807.20	2,947.20
Park & Facilities Coordinator I	1,904.00	1,999.20	2,098.40	2,203.20	2,312.80	2,428.00
Park & Facilities Coordinator II	2,204.80	2,314.40	2,429.60	2,550.40	2,677.60	2,811.20
Event Center Coordinator I	1,904.00	1,999.20	2,098.40	2,203.20	2,312.80	2,428.00
Event Center Coordinator II	2,204.80	2,314.40	2,429.60	2,550.40	2,677.60	2,811.20
Recreation & Community Event Supervisor	2,610.40	2,740.80	2,877.60	3,020.80	3,171.20	3,329.60
Customer Service Rep I	1,844.00	1,936.00	2,032.80	2,134.40	2,240.80	2,352.80
Customer Service Rep II	2,120.80	2,226.40	2,337.60	2,454.40	2,576.80	2,705.60
Customer Service Team Lead	2,758.40	2,896.00	3,040.80	3,192.80	3,352.00	3,519.20
Purchasing Technician	2,482.40	2,606.40	2,736.00	2,872.80	3,016.00	3,166.40
Accounting Technician	2,160.00	2,267.20	2,380.00	2,498.40	2,623.20	2,753.60
General Ledger Accountant	2,901.60	3,046.40	3,198.40	3,357.60	3,524.80	3,700.80
OIT Technician I	2,800.80	2,940.80	3,087.20	3,240.80	3,402.40	3,572.00
OIT Technician II	3,217.60	3,378.40	3,547.20	3,724.00	3,909.60	4,104.80

North Tahoe Public Utility District  
Bi-Weekly Salary Range Schedule  
Effective July 9, 2023  
COLA = 4.5%

Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Controller	4,268.80	4,481.60	4,705.60	4,940.80	5,187.20	5,446.40
Customer Account Manager	3,493.60	3,668.00	3,851.20	4,043.20	4,244.80	4,456.80
Engineering & Operations Manager	6,603.20	6,932.80	7,279.20	7,642.40	8,024.00	8,424.80
Engineering Manager	6,022.40	6,323.20	6,639.20	6,970.40	7,318.40	7,684.00
Senior Engineer	5,238.40	5,500.00	5,774.40	6,062.40	6,364.80	6,682.40
Project Engineer & Construction Manager	4,576.00	4,804.00	5,044.00	5,296.00	5,560.00	5,837.60
Utility Operations Manager	5,302.40	5,567.20	5,844.80	6,136.80	6,443.20	6,764.80
Utility Operations Superintendent	4,388.80	4,608.00	4,838.40	5,080.00	5,333.60	5,600.00
Administrative Liaison/Board Secretary	3,566.40	3,744.00	3,931.20	4,127.20	4,332.80	4,548.80
Human Resources Manager	4,568.00	4,796.00	5,035.20	5,286.40	5,550.40	5,827.20
Operational & Information Technology Manager	4,576.00	4,804.00	5,044.00	5,296.00	5,560.00	5,837.60
Public Information Officer	3,566.40	3,744.00	3,931.20	4,127.20	4,332.80	4,548.80
Recreation, Parks, & Facilities Manager	4,319.20	4,534.40	4,760.80	4,998.40	5,248.00	5,510.40
Parks and Facilities Superintendent	3,648.80	3,831.20	4,022.40	4,223.20	4,433.60	4,655.20
Event Center Manager	3,090.40	3,244.80	3,406.40	3,576.00	3,754.40	3,941.60
Chief Financial Officer	6,431.35		By Agreement			9,244.49
General Manager/CEO	8,038.98		By Agreement			11,254.23

**RESOLUTION 2023-09**  
**OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT ESTABLISHING A GENERAL FUND APPROPRIATIONS LIMIT FOR FISCAL YEAR 2022-2023 PURSUANT TO ARTICLE XIII (B) OF THE CALIFORNIA CONSTITUTION; AND THAT TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT BASED ON AN ESTIMATED AD VALOREM PROPERTY TAX INCREMENT ARE UNDER THE APPROPRIATIONS LIMIT**

**WHEREAS**, the Board of Directors of the North Tahoe Public Utility District establishes appropriation limits annually for the expenditure of funds of the District pursuant to Article XIII (B) of the California Constitution; and

**WHEREAS**, the Board of Directors reviews and approves a budget to be written and reviewed annually by the District;

**NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT declares the following:**

1. That the North Tahoe Public Utility District has established an appropriations limit in the amount of \$14,814,244 pursuant to Article XIII (B) of the California Constitution for Fiscal Year 2023-2024; and
2. That total annual appropriations subject to the limit based on an estimated annual Ad Valorem property tax increment of \$6,300,000 are under the appropriations limit by \$8,514,244.

**PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 13<sup>th</sup> DAY OF JUNE 2023, BY THE FOLLOWING ROLL CALL VOTE:**

**AYES:**  
**NOES:**  
**ABSTAIN:**  
**ABSENT:**

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**Sarah Coolidge, President**  
**Board of Directors**

**ATTEST:**

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



## NORTH TAHOE PUBLIC UTILITY DISTRICT

### Committee Agenda Item 3.e

**DATE:** June 13, 2023

**ITEM:** G-3

**FROM:** Finance Department

**SUBJECT:** Approve Issuance of Annual Purchase Orders to Vendors in Amounts Exceeding the General Manager's Spending Limit Authority

#### **RECOMMENDATION:**

Approve issuance of Purchase Orders for Fiscal Year 2023-2024 to Vendors in the amount included in the Fiscal Year 2023-2024 Operating Budget exceeding \$60,000, as identified on the attached listing.

#### **DISCUSSION:**

The Annual Operating Budget for Fiscal Year 2023-2024 includes amounts for annual recurring expenditures to identifiable Vendors. District Staff has identified Vendors for issuance of Annual Purchase Orders in amounts that exceed the General Manager's \$60,000 spending limit authority and is requesting Board of Director approval for issuance. These include one-time annual transactions, such as software licenses, as well as multiple recurring purchases or transactions, such as fuel, utilities, or professional services. Vendors not included in this list for approval are either for amounts within General Manager's authority, are of a non-recurring nature, or have been or will be approved by the Board of Directors via individual action.

The issuance of Annual Purchase Orders streamlines the District's purchasing and accounts payable process by simplifying the approval process and reducing overall paperwork. In addition, it helps provide an up-to-date tracking mechanism for managers to monitor performance to budget for the identified items.

#### **FISCAL ANALYSIS:**

The Fiscal Year 2023-2024 budget includes 256 items for which the Vendor is known, and the total amount is budgeted at \$7,121,828. Of these, there are 15 Vendors for which the amount exceeds \$60,000, for a total of \$3,175,117 requiring Board approval, as shown in Exhibit A. Additionally, there is one vendor previously approved by separate Board action, as shown in Exhibit B, in the amount of \$384,721.

#### **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; and Objective B: Ensure Financial Sustainability of The District

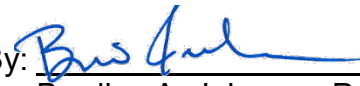
**ATTACHMENTS:**

- Exhibit A - Budgeted Vendor Expenditures of \$60,000 or Greater for Board Approval
- Exhibit B - Budgeted Vendor Expenditures of \$60,000 or Greater Approved by Board in Separate Action

**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



## Exhibit A

### Budgeted Vendor Expenditures of \$60,000 or Greater for Board Approval

Vendor	Description of Services	Amount
B&G Snow Removal	FY24 Snow Removal Contract	112,284
Badger Meter	Meters & Meter Cellular Service	60,000
Best Best & Krieger	District Counsel Services	72,000
Boys & Girls Club Club of North Lake Tahoe	District Support	151,620
** Hunt & Sons, Inc.	Gas & Diesel	118,000
Infosend	Utility Billing & Informational Mailing Service	63,375
IQ Technology Solutions DBA Logically	IT Support Services	70,120
Olin Chlor Alkali Products	Sodium Hypochlorite	201,000
Placer County	Property Tax Direct Charges	100,000
Psomas	Water Modeling & GIS	60,000
Special District Risk Management Association	District Employee Insurances	1,855,379
Standard Insurance Company	Long-Term Disability	60,540
Tesco Controls	SCADA EMASS and Maintenance	60,000
West Coast Paving	Patch Paving Contract	75,000
Western Nevada Supply	Wastewater & Water Main Supplies	115,800
Total Annual Purchase Orders Amount for Board Approval		<u>3,175,117</u>
** Pricing Via Shared Contract		

## Exhibit B

### Budgeted Vendor Expenditures of \$60,000 or Greater Approved by Board in Separate Action

Vendor	Description of Services	Amount
Edgewood Partners Insurance Center	District Insurance	384,721
Total Annual Purchase Orders Amount		<u>384,721</u>