



AGENDA AND JOINT REGULAR MEETING NOTICE OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT RECREATION AND PARKS COMMISSION AND RECREATION AND PARKS COMMITTEE

North Tahoe Event Center
8318 North Lake Boulevard, Kings Beach, CA

Thursday, June 22, 2023, at 6:00 p.m.

Welcome to a joint regular meeting of the North Tahoe Public Utility District Recreation and Parks Commission and Committee

A joint special meeting of the North Tahoe Public Utility District Recreation & Parks Commission and Recreation & Parks Committee will be held on Thursday, June 22, 2023 at 6:00 p.m. No action will be taken at the meeting on any business not appearing on the posted agenda except as permitted by Government Code Section 54954.2.

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 5:00 p.m. on June 22, 2023 will be distributed to the District's Commission and Committee Members for their consideration. All written comments will be included in the minutes. Pictures, graphics, or other non-written comments may be included in the minutes at the Commission's discretion. Written comments may be emailed to mmoga@ntpud.org, mailed, or dropped-off at NTPUD's Administrative Offices located at 875 National Ave., Tahoe Vista, CA. 96148.

- A. Call to Order/Establish Quorum/Pledge of Allegiance**
- B. Public Comment and Questions** – *Any person wishing to address the Recreation and Parks Commission or Committee on items of interest to the Commission/Committee not listed 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.*
- C. Rec Connect Activity (Pages 2-3)**
- D. Long Range Calendar (Pages 4-6)**
 - 1. Recreation & Parks Commission Report to Board of Directors Schedule
- E. Approve Minutes from Recreation and Parks Commission Regular Meeting Held on April 27, 2023 (Pages 7-9)**
- F. Staff Reports**
 - 1. Recreation, Parks, and Facilities Department Report (Pages 10-13)
 - 2. Public Information and Recreation Outreach Update (Pages 14-21)
 - 3. Planning and Engineering Department Report (Pages 22-28)
 - 4. Monthly Review of Recreation and Parks Department Financial Statement for Month ending April 30, 2023 (Pages 29-40)
- G. General Commission/Committee Business**
 - 1. Fiscal Year 2023/24 Annual Operating Budget and Capital Projects Discussion (Pages 41-99)
- H. Commissioner/Committee Comments and Questions**
- I. PUBLIC COMMENT AND QUESTIONS:** *See protocol established under Agenda Item B, Public Comment, and Questions.*
- J. Adjournment**



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: June 22, 2023

ITEM: C

FROM: Recreation, Parks, and Facilities Department

SUBJECT: Rec Connect Activity

DISCUSSION:

Name that Trail

The North Tahoe Regional Park is undergoing a large scale signage project, with an updated park map, identification signage on fields and at picnic areas, as well as identification signs along the trails within the park. This project has allowed NTPUD to take a deeper look at the existing trails, where they connect, and what they are currently named.

Staff determined that there are a handful of trails that don't have an existing name and wishes to engage the Commission in a brainstorming/homework activity that provides input and suggestions for trail name ideas.

First, staff will give Commissioners an orientation to the trail network and existing names of the trails throughout the park. A brainstorm of trail names is encouraged during this time. The second portion of the activity is a take-home assignment. Commissioners are encouraged to walk the trails during the next two months before the next Commission meeting and provide any additional feedback to Manager Oberacker.

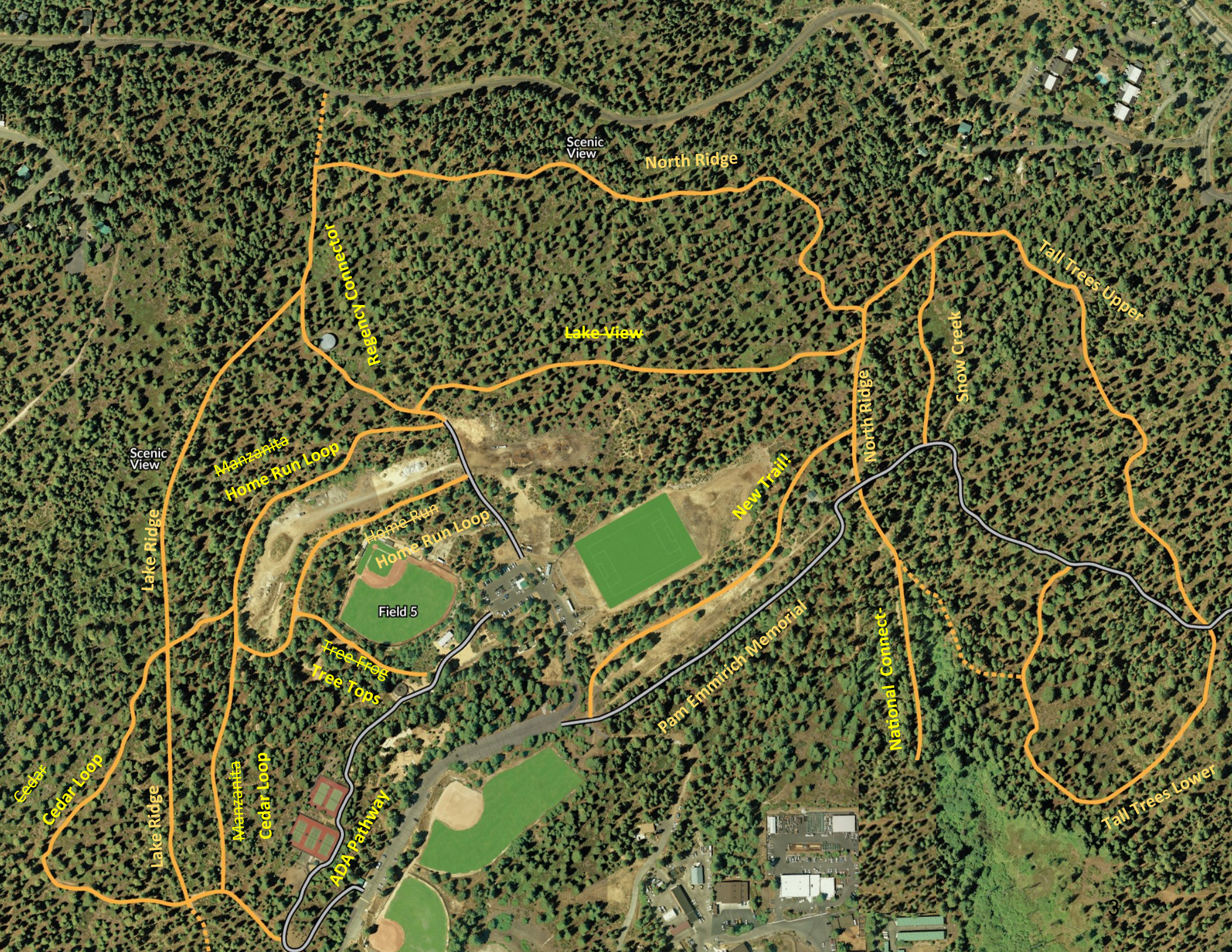
REVIEW TRACKING:

Submitted By: *Amanda Oberacker*

Amanda Oberacker
Recreation, Park, & Facilities Manager

Approved By: *Bradley A. Johnson*

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



Scenic View

North Ridge

Lake View

Regency C

Tall Trees Upper

Snow Creek

North Ridge

Scenic View

Manzanita
Home Run Loop

Home Run
Home Run Loop

Field 5

New Trail

Pam Emmirich Memorial

National Connect

Tall Trees Lower

Cedar

Cedar Loop

Lake Ridge

Lake Ridge

Manzanita

Cedar Loop

Tree Frog
Tree Tops

ADA Pathway

**Recreation and Park Commission
2022-2023 Long Range Calendar**

June 2023 Commission Meeting/Items of Interest	Date	Time	Location
Tahoe Bike Challenge - All June - https://www.lovetoride.net/tahoe			
Pickleball Drop In	Saturday/Tuesday	7:30 a.m./5:30 p.	BGCNLT
Toddler Time & Golden Hour Socials	ongoing Tuesday	10a & 11:30a	NTEC
Tree House Yoga	ongoing Wednesday	4-5 p.m.	NTEC
NTBA Community Cleanup Day (District is a Sponsor)	6/3/2023	9a.m.	Sierra Community House
BGCNLT Wine on the Water	6/4/2023	1 p.m.	NTEC
Community Blood Drive	6/7/2023		NTEC
Music on the Beach (ongoing Friday at KBSRA) Begins	6/16/2023	6-8:30 p.m.	Kings Beach
Green Waste Collection Day - District Offices	6/17/2023	8a.m.-1p.m.	Base Facility
Recreation & Parks Commission/Committee Joint Regular Meeting	6/22/2023	6 p.m.	NTEC
Park Fun-Run 5K Series	6/23/2023	5 p.m.	NTRP
Gathering at the Garden - Bocce and Brunch	6/24/2023	10 a.m.	NTRP
July 2023 Items of Interest	Date	Time	Location
<i>Parks Make Life Better!</i> Month	ongoing		
Pickleball Drop In	Saturday/Tuesday	7:30 a.m./5:30 p.	BGCNLT
Toddler Time & Golden Hour Socials	ongoing Tuesday	10a & 11:30a	NTEC
Tree House Yoga	ongoing Wednesday	4-5 p.m.	NTEC
Music on the Beach (every Friday at KBSRA)	ongoing Friday	6-8:30 p.m.	Kings Beach
Ice Cream Socials at the Park	7/6, 13, 20 & 27	3-5 p.m.	NTRP
John Hassenplug Memorial Picnic	7/15/2023	TBA	NTRP
Gathering at the Garden - Paint and Potluck	7/29/2023	10 a.m.	NTRP
Park Fun-Run 5K Series	7/28/2023	5 p.m.	NTRP
August 2023 Commission Meeting August/Items of Interest	Date	Time	Location
Open Gym Saturdays (pickleball, futsal, basketball)	ongoing Saturday	7:30 a.m.	BGCNLT
Pickleball Drop In	Saturday/Tuesday	7:30 a.m./5:30 p.	BGCNLT
Toddler Time & Golden Hour Socials	ongoing Tuesday	10a & 11:30a	NTEC
Tree House Yoga	ongoing Wednesday	4-5 p.m.	NTEC
Movie Night - Thursdays in August	8/3,10,17,24	Dusk	Kings Beach Elementary
Commissioner Recruitment - Terms expiring in Dec 2023			
Music on the Beach- every Friday	ongoing Friday	6-8:30 p.m.	Kings Beach
Park Fun-Run 5K Series	8/25/2023	5 p.m.	NTRP
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting	8/24/2023		

**Recreation and Park Commission
2022-2023 Long Range Calendar**

Gathering at the Garden - Pickin' at the Garden	6/26/2023	4 p.m.	NTRP
September 2023 Items of Interest	Date	Time	Location
Open Gym Saturdays (pickleball, futsal, basketball)	ongoing Saturday	7:30 a.m.	BGCNLT
Commissioner Recruitment - Terms expiring in Dec 2023			
Tree House Yoga	ongoing Wednesday	4-5 p.m.	NTEC
Chalk Art in the Park			
Music on the Beach - Last Day			
October 2023 Commission Meeting/Items of Interest	Date	Time	Location
North Tahoe Corn Hole Tournament		10 a.m.	Tahoe Backyard
Kings Beach After Dark (open mic, movie, games)		6 p.m.	NTEC
Recreation & Parks Commission/Committee Joint Regular Meeting	10/26/2023	6 p.m.	NTEC
Harvest Festival and Big Truck or Treat		4 p.m.	King Beach Elem
November 2023 Items of Interest	Date	Time	Location
Open Gym Saturdays (pickleball, futsal, basketball)	ongoing Saturday	7:30 a.m.	BGCNLT
Kings Beach After Dark (open mic, movie, games)		6 p.m.	NTEC
Community Thanksgiving		5 p.m.	King Beach Elem
December 2023 Commission Meeting/Items of Interest	Date	Time	Location
Holiday Tree Lighting & Pictures with Santa		5 p.m.	NTEC
Kings Beach After Dark (open mic, movie, games)		6 p.m.	NTEC
Open Gym Saturdays (pickleball, futsal, basketball)		7:30 a.m.	BGCNLT
Toddler Time & Golden Hour Socials		10a & 11:30a	NTEC
Recreation & Parks Commission/Committee Joint Meeting			NTEC
Toys for Tots			NTEC
Color Theory Workshop with Chickadee Art Studio		5 p.m.	NTEC

Rec & Park Commission Verbal Presentation & Written Report to the Board of Directors 2023

Board Meeting Date	Commissioner	Written Report Due Date
Tuesday, January 10, 2023	Commissioner Teran	Report due: December 30, 2022
Tuesday, February 14, 2023		
Tuesday, April 11, 2023	Commissioner Stoltzman	Report due: March 31, 2023
Tuesday, April 11, 2023		
Tuesday, May 9, 2023		Report due: April 28, 2023
Tuesday, June 13, 2023	Commissioner Heggen	Report due: June 2, 2023
Tuesday, July 11, 2023	Commissioner Rudloff	Report due: June 30, 2023
Tuesday, August 8, 2023		
Tuesday, September 12, 2023		Report due: Sept 1, 2023
Tuesday, October 10, 2023		
Tuesday, November 14, 2023		Report Due: Nov 3, 2023
Tuesday, December 12, 2023		



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: June 22, 2023

ITEM: E

FROM: Administrative Liaison

SUBJECT: Recreation and Parks Commission April Meeting Minutes

RECOMMENDATION:

Approve Minutes of the Recreation and Parks Commission and Committee April 27, 2023, special meeting.

DISCUSSION:

Draft minutes from meeting(s) held during the previous month are presented to the Recreation and Parks Commission for review and approval. Meeting minutes represent the official record of the District's actions. Minutes are a vital and historical record of the District and are kept permanently.


FISCAL ANALYSIS: No fiscal impact


ATTACHMENTS:

Draft Minutes for the April 27, 2023 Recreation and Parks Joint Committee and Commission Meeting

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Submitted By: 
Misty A. Moga
Administrative Liaison

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



DRAFT MINUTES

JOINT REGULAR MEETING OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT RECREATION AND PARKS COMMISSION AND RECREATION AND PARKS COMMITTEE Thursday, April 27, 2023 at 6:00 p.m.

Call to Order/Establish Quorum/Pledge of Allegiance

Chair Ingrid Heggen called the Recreation and Parks Commission and NTPUD Recreation Committee meeting to order on Thursday, April 27, 2023, at 6:14 p.m. A quorum was established. Recreation and Parks Commissioners in attendance included: Chair Ingrid Heggen, Ed Rudloff, Sean O'Brien, and Nancy Williams were present. Commissioners Michael Stoltzman and Linda Slack-Cruz were absent. Directors Hughes and Daniels of the District's Recreation Committee were also present. NTPUD Staff present included Public Information Officer Broglio, General Manager Johnson, Recreation, Parks, & Facilities Manager Amanda Oberacker, and Administrative Liaison Misty Moga.

Public Comment and Questions – There were no questions or comments.

Long Range Calendar – RPF Manager Oberacker highlighted items in the long-range calendar. Commissioner Reports to the Board of Directors:

- Ingrid Heggen June Board meeting.
- Ed Rudloff July Board meeting.

Approve Minutes from Recreation and Parks Commission Special Meeting Held on March 9, 2023 – The draft minutes were presented to the Commission for approval.

MOTION: Commissioner Rudloff moved to approve the special meeting minutes of March 9, 2023. Commissioner O'Brien seconded the motion, which carried unanimously.

Staff Reports

Recreation, Parks, and Facilities Department Report – RPF Manager Oberacker highlighted items from her report, including an update on Field #4 artificial turf usage, NTEC showcased in Tahoe Quarterly magazine, and the success of the Easter Scavenger hunt trail event. She provided a personnel update with staff promotions, and seasonal hiring is underway. Staff, Commission, and Directors spoke about boat ramp operations and TRPA's policy on prohibiting commercial/private rental boat launch operations at Marinas. GM Johnson noted we could no longer sell commercial season passes. RPF Manager Oberacker provided an Active Recreation Needs Assessment update with a stakeholders meeting and open house. The Commission complimented the events and programs.

Public Information and Recreation Outreach Update – PIO Broglio provided highlights from his report, including grant requests for pickleball/tennis project and trail projects, seasonal employee recruitment, the Recreation weekly newsletter, and the new website. Director Daniels commended PIO Broglio for the grant efforts.

Planning and Engineering Department Report - Engineering Manager Chorey provided highlights from his report, including the Regional Park stairs project, TVRA Scenic Overlook Project, and Pam Emmerich Pinedrop Trailhead project. Director Daniels inquired about dredging. GM Johnson spoke about dredging communication and outreach. He noted that ramp operations for summer 2023 are not dependent on dredging. Permits are valid for three years and we are targeting summer or fall 2024.

Monthly Review of Recreation and Parks Department Financial Statement for the Month ending February 28, 2023 – GM Johnson provided highlights from the financial statement report. The Commission stated we are tracking well.

General Commission/Committee Business

Review and Recommend Adoption of Resolution 2023-04 Proclaiming July is "Parks Make Life Better" Month – RPF Manager Oberacker introduced the item. She noted the celebration would expand the entire summer.

MOTION: Chair Heggen moved to recommend adopting Resolution 2023-04, Proclaiming July is "Parks Make Life Better" Month. Commissioner Rudloff seconded the motion, which carried unanimously in favor.

Review, Discuss, and Provide Direction on Tahoe Vista Recreation Area Boat Launch Fees – RPF Oberacker introduced the item. The Commission, Directors, and Staff held a discussion about the current status of neighboring boat ramps, public access, managing launch volume, cost of living, and timing on increasing proposed environmental impact fees. The Commission and Directors agreed to be more comparable to Tahoe City's launch rates, support the proposed rates and fees, and expressed that it could be higher. Director Hughes requested a fiscal analysis of revenue loss with Commercial Season Pass. The Commission and Directors requested more detailed data tracking. RPF Oberacker noted Commissioner Slack-Cruz sent her comments and also supported the proposed fees.

Review and Discuss Employee Recreation Perks - RPF Oberacker introduced the item. The Commission and Directors discussed the item, provided feedback, and supported the perk list. Commissioner Williams noted she supported it as long it did not take inventory away from the public. Commissioner Rudloff stated it's a good recruitment tool. Director Daniels inquired if the Commissioner and Directors would be included. RPF Oberacker noted this would not include our concessionaires, such as Treetops but contracted classes, such as yoga and karate.

Commissioner/Committee Comments and Questions – Commissioner Williams recommended creating a boating program for youth. GM Johnson noted we could discuss partnerships with Boys & Girls Club and boating concessionaire opportunities.

Chair Heggen thanked Staff for a great winter with the Nordic Night and Field 4.

Public Comment and Questions – There were no requests for public comment.

Adjournment – With no further business to come before the Commission/Committee, the meeting adjourned at 8:03 p.m.



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: June 22, 2023

ITEM: F-1

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

Parks

- May was an extremely busy month for the Parks Department, with the quick melt and rush to open the fields, picnic areas, and park amenities. With the heavy snowfall this winter, there has been an exceptional amount of cleanup throughout the parks and facilities. The staff has been collecting green waste at a central location and, when all is said and done, will have filled six 30-yard dumpsters of green waste throughout the park and trees from within the Tahoe Tree Tops area.

Below is a comparison photo that demonstrates the work that had to be done to get the fields back into playable shape this spring. The heavy runoff from melt season left significant damage that took time to repair.



- Last weekend, June 17 & 18, the Regional Park hosted a large lacrosse tournament across three fields for a commercial vendor. This was the first time staff lined Field 2/3 and Field 5 for lacrosse. There are another two lacrosse tournaments this summer in the park as well as four baseball tournaments. Of these seven tournaments, four are paying the commercial rates.
- Little League had a late start but was up and running in full force come May and June. The Parks Department lined for 24 games in a four-week period.

- The Parks Department continued to demonstrate its partnerships with other community organizations this spring with installing manhole covers at the KBSRA beach and the taking over of hanging the street banners in the Kings Beach Commercial Core for NTBA.



Recreation

- The 2023 Summer Activity Guide, with content that spans May-September, was released in mid-May. The guide has moved to 12 pages, tripling from the original four-page guide just one year ago. The staff has been distributing the printed copies and plans to keep key locations in the District stocked with guides through the summer. With the exception of ongoing monthly programs (Golden Hour, Toddler Time, Drop-In Sports, Yoga and Martial Arts), May is designed as a transition month and new session programming began in June.
- The Community Garden planting, programming, and maintenance has begun for the summer. This was the kickoff year where Recreation and Parks staff play a bigger role in the setup and operations for the Garden. As of the writing of this memo, the Garden is setup, planting has begun, and community members are beginning to engage.
- The TVRA Boat Ramp opened as planned over Memorial Day weekend. The wet and cold weather in June and much of May has kept the volume of boaters down which has given staff an opportunity to learn the system and train on new operations. At the writing of this report, the ramp had been open 17 days with 42 Season Passes sold and 83 drop-in launches for an average of 8 boaters a day.
- Kayak & Paddleboard storage opened at the beginning of June to NTPUD residents. The rental of the 64 available racks sold quickly, and only a handful of paddle board spaces are still open for the 2023 season.
- The North Tahoe Regional Park will have a staff member at the entrance kiosk for the bulk of the summer season to collect parking fees and acquire use pattern data. While typically a self-pay honor system, staffing the kiosk will allow NTPUD staff to gain a better understanding of how the park is used and the times people are visiting. This knowledge will be used to inform future decisions on the parking fee at NTRP.

North Tahoe Event Center

- It is event season at NTEC! May and June were busy with private functions, meetings, High School events (senior pictures, breakfasts, proms, and more), and of course weddings. There was even a wedding booked just 48 hours in advance in early June that moved to NTEC from an outdoor location because of the heavy rain.
- An area of pride among staff is that many of the keynote special events and fundraisers on the North Shore have moved to the North Tahoe Event Center. Examples include the annual Boys and Girls Club Wine on the Water, the Sierra Community House Family Dance, the Young Life annual dinner, and the North Tahoe High School Jazz Band 40's Swing Evening. It is great to see our venue being recognized locally as the best place to host an event.
- The NTEC will serve as a co-host, with the Kings Beach State Recreation Area, for the 2023 Lake Tahoe Summit on August 9th. More details on this significant Lake Tahoe public event to come.

Administration

- After a decade plus hiatus, the North Tahoe Regional Park now has a park host. The host moved in at the start of Memorial Day weekend and has been getting accustomed to his new role. The host both a security and informative presence in the park during evening hours as well as gives attention and cleaning to the bathrooms and garbage each night.
- The Recreation and Parks Department is about 80% staffed with their target for Seasonal workers. A position still remains in the Parks Department, and a single position for the Recreation side as well.
- At the June 13, 2023 Board of Directors Meeting, the Recreation Privileges that were recommended by the Commissioners was unanimously approved. The only adjustment was to add privileges to both Commissioners and Board members in addition to staff. Staff will be rolling out this information in the next few weeks.
- The North Lake Tahoe Active Recreation Study Phase 2 had a positive conclusion with the open house and stakeholder meetings in May. The project was well received by the attendees of both events. Staff was able to collect several comments as well as build on a contact list of project advocates.

Staff will be working this summer to begin a "Road Show," which will contain scaled-down storyboards with talking points and features of the Recreation/Aquatic Center. It is the staff intention to offer short presentations to groups throughout both District's boundaries.

The Phase III polling consultant has been identified, and an initial scope meeting with them will be held in June.

- Staff met with the Tahoe Truckee Unified School District in June to discuss their Facility Master Plan as a community partner. Staff reminded TTUSD that NTRP is available for sports use and that any consideration for additional Recreation facilities within TTUSD should be considered in conjunction with the work on the NLTARA.

REVIEW TRACKING:

Submitted By: Amanda Oberacker

Amanda Oberacker
Recreation, Park & Facilities Manager

Approved By: Bradley A. Johnson

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: June 22, 2023

ITEM: F-2

FROM: Justin Broglio, Public Information Officer

SUBJECT: Public Information and Community Outreach Report

DISCUSSION:

Public Information and Community Outreach:

- For the month of May, our communications and outreach focused on – 1) the start of the District's summer 2023 construction projects in the KB Grid and at TVRA; 2) community updates and messaging on the Tahoe Vista boat ramp operations and launch of the Summer Activity Guide, 3) continued updates about our Community Survey, and 4) continued recruitment marketing for summer seasonal positions.
- Staff completed the design and distribution of the Summer 2023 Recreation Activity Guide.
- Staff assisted with final planning and community messaging for the Memorial Day Weekend opening of TVRA Boat Launch.
- Staff assisted with final promotions for the May Meltdown Disc Golf Tournament and the launch of the District's 2023 Summer Recreation Programming.
- Staff completed public outreach and notice for the District's Joint Active Recreation Needs Assessment Open House in partnership with TCPUD.
- Staff has begun work with the Recreation, Parks, & Facilities Manager on the Regional Park Wayfinding Signage Update project to update all of the maps and trail and field signs throughout the Regional Park.
- Staff completed the design and distribution of the June bill insert promoting the District's Irrigation Rebate Program and new Recreation Activity Guide.
- Staff continues to fine tune the District's new website, adding and updating content as needed and training additional staff on the new content management system.

- Google Analytics Website Reports: With the switch to Google Analytics 4, we do not have the website analytics reports this month. We will have new quarterly reports starting in July 2023.

Grants:

- Staff is continuing to monitor and review grant opportunities as appropriate.
- Staff completed an application for the 2023 California State Parks Habitat Conservation Fund (HCF) for the District's North Tahoe Regional Park Trail Access Improvement Project, which would extend the Pam Emmerich Memorial Pinedrop Trail to the Park's lower restrooms.
- Staff completed two Letters of Interest for the NTCA's Community Vitality and Economic Health Investment Program – Three-year Sponsorship Program.
 - The first application is focused on the enhancement of Secline Beach, in partnership with several other local agencies.
 - The second application is focused on the planning and design elements needed to reconstruct and extend the Pam Emmerich Memorial Pinedrop Trail.

North Tahoe Event Center Marketing:

- Staff is working with NTEC staff and our Content Strategist to develop an email marketing strategy and "lead generation campaign" for the NTEC to – 1) attract new clients; 2) manage data and "event follow up" with existing clients; 3) continue to build and foster the NTEC brand.
- Staff is also coordinating additional corporate sales outreach strategies, such as email marketing and social media posts with the NTAC conference sales team.


Community and Regional Partner Connections:

- Participated in bi-weekly Tahoe-Truckee PIO team meetings and North Lake Tahoe-Truckee Stakeholder meetings.
 - May meetings focused on spring and summer recreation messaging, boat ramp openings and visitor messaging, and construction updates.
- Attended the Truckee/North Tahoe Hiring Fair with the District's HR Manager.
- Attended the May meeting of the North Tahoe Business Association.

- Attended the NTCA's Community Vitality and Economic Health Investment Program Workshop.
- Attended the NTCA First Tuesday Breakfast Club
 - Provided updates on the District's Summer 2023 construction schedule, Regional Park and TVRA Boat Launch operations, community events, and recreation programs.

Review Tracking:

Submitted By: 
Justin Broglio
Public Information Officer

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

District Social Media Channels – May 2023

SUMMARY: For May, we saw increased engagement on Recreation and District channels with the promotion of both the Boat Launch opening and the summer constructions projects starting up. We boosted (paid ads) for the month focused on our Active Recreation Workshop, our continued Seasonal Hiring Campaign, and our Survey Outreach.

Facebook Business Pages

	Monthly Reach	Highest Post Reach	Top Post	Profile Visits
NTPUD	1,396	553	<i>Recruiting Summer Jobs</i>	243
NTRP	4,399	838	<i>Weekend Park Updates</i>	1,184
NTEC	3,471	74	<i>Indoor Wedding Ideas</i>	225

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

Instagram Business Accounts

	Monthly Reach	Highest Post Reach	Top Post	Profile Visits
NTPUD	181	143	<i>Recruiting Summer Jobs</i>	44
NTRP	1,184	571	<i>Boat Ramp Opening</i>	86
NTEC	951	281	<i>Venue Views of the Lake</i>	157

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

Twitter Business Accounts	@NorthTahoePUD
<i>Estimated Monthly Impressions</i>	939
<i>Followers</i>	426
<i>Top Tweet</i>	<i>KB Grid Watermain Construction Start</i>

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



northtahoerecreation
...

northtahoerecreation

Our new 2023 Summer Activity Guide is live! Click the link in our bio to explore all of the new fitness classes, community enrichment programs, activities, and special events that we have planned this summer.

2w

[View insights](#)
[Boost post](#)

3 likes

MAY 19

Add a comment...

Post

North Tahoe Recreation & Parks
May 12 at 1:56 PM · 🌐
...

Weekend Parks & Facilities Update: The snow throughout the Regional Park is melting fast! The trails are walkable for a weekend adventure with mom, but there is still some snow and a lot of runoff on the baseball infields so please avoid those areas. The Dog Park gates are open and the Disc Golf Course tee boxes are clear of snow. Construction has begun on the new scenic overlook at the Tahoe Vista Recreation Area and the pathway will be closed through the end of June. Lastly, tomorrow, May 13th is "Free Bulky Item Drop-off Day" at our base facility at 875 National Avenue from 7:30 a.m. to 2:00 p.m., limit to 3 items per household. Have a great Mother's Day weekend and enjoy the sunshine!

Boost this post to reach up to 11364 more people if you spend \$200.

[Boost post](#)

12

2 shares

North Tahoe Recreation & Parks
May 10 at 3:08 PM · 🌐

Join us for a Public Open House Tuesday, May 23 from 4 PM to 7 PM at the [North Tahoe Event Center](#), 8318 North Lake Boulevard, Kings Beach. Come Share Your Ideas!

The North Tahoe Public Utility District and [Tahoe City Public Utility District](#) are excited to host a community workshop and present the outcomes of the collaborative assessment of our communities' needs for active recreation opportunities, including a cost analysis and evaluation of possible funding sources for a new joint recreation and aquatic center and other shared recreational facilities across our communities.

A short introduction presentation will be shared at 4:30 PM and community members are welcome to drop by any time between 4 PM and 7 PM.

Families welcome! Activities for children and Spanish translation will be available. Learn more about the project at <https://northlaketahoeactiverecreation.org/>

JOIN US!

LEARN
ABOUT RECOMMENDATIONS TO MEET ACTIVE RECREATION NEEDS

DISCUSS
YOUR SUPPORT FOR FUNDING & BUILDING NEW FACILITIES

VOLUNTEER
HELP MOVE PROJECTS FORWARD

SHARE
YOUR INPUT

¡ACOMPÁÑENOS!

APRENDE
LAS RECOMENDACIONES PARA SATISFACER LAS NECESIDADES DE LA RECREACIÓN ACTIVA

DISCUTAMOS
SOBRE TU APOYO PARA FINANCIAR Y CONSTRUIR NUEVAS INSTALACIONES

SEA VOLUNTARIO
AYUDA A AVANZAR LOS PROYECTOS

COMPARTÉ
TUS IDEAS

North Lake Tahoe Active Recreation Assessment

PUBLIC OPEN HOUSE

Date: Tuesday, May 23
Time: 4 PM - 7 PM (brief introduction at 4:30 PM)
Location: North Tahoe Event Center, Kings Beach

Families welcome! Activities for kids will be available. Spanish translation available.

Evaluación de recreación activa de North Lake Tahoe

CASA ABIERTA AL PÚBLICO

Fecha: Martes, Mayo 23
Hora: 4 PM-7 PM (breve introducción a las 4:30 PM)
Lugar: North Tahoe Event Center, Kings Beach

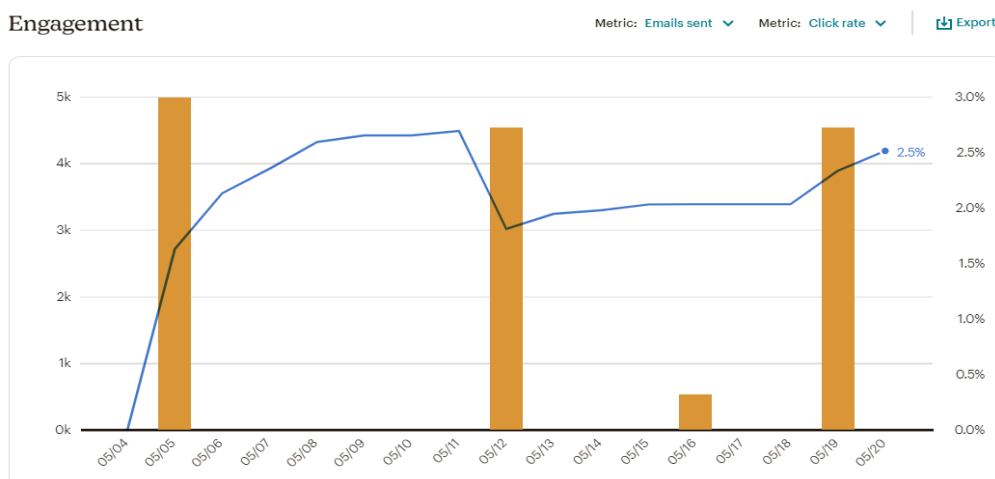
¡Familias son bienvenidas! Actividades para niños serán disponibles. Traducción al español disponible.

MailChimp Email Newsletter –

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

Emails sent	Open rate	Click rate	Clicks per unique opens	Edit
14,579	57%	2.5%	4.4%	
--	↑ Up 32% (43%)	↑ Up 12% (2.2%)	--	

Engagement





Irrigation Controller Rebates

Did you know that residential outdoor water use in the United States accounts for nearly 8 billion gallons of water each day, mainly for landscape irrigation. Experts estimate that as much as 50 percent of this water is wasted due to overwatering caused by inefficiencies in irrigation methods and systems. A smart irrigation controller can significantly reduce overwatering by applying water only when plants need it.

NTPUD qualifying customers can receive up to a \$500 credit for the purchase of a new smart irrigation controller. Rebates are available for controllers purchased after June 2, 2020. Qualified controllers must also be EPA WaterSense labeled.

Receive up to \$500 credit for installing a Smart Irrigation Controller.



Rebate forms and more information online at -
www.ntpud.org

recreation

NORTH TAHOE PUBLIC UTILITY DISTRICT

2023 Summer Activity Guide

Now available online at www.ntpud.org

- Fitness Classes & Family Activities
- Community Enrichment Programs
- Boating & Lake Tahoe Beach Access
- Summer Events
- Picnic Area & Athletic Field Rentals



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NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: June 22, 2023 **ITEM:** F-3

FROM: Planning and Engineering Department

SUBJECT: Planning and Engineering Department Status Report

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

CAPITAL IMPROVEMENT PROJECTS

The Engineering Division is managing the following Recreation and Parks CIP projects.

Construction Phase Projects

Regional Park Pam Emmerich Memorial Pinedrop Trailhead Project (Project #2281):

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

Status: Ferrell Civil Engineering has provided a shade structure's structural and architectural design, and NTPUD staff is preparing the construction drawings. NTPUD has received grants for \$109,000 from Placer County and \$132,901 from the Habitat Conservation Fund. The Board of Directors awarded the Project to GLA Morris at the June 13, 2023 Board Meeting. Construction is scheduled to begin in August and will be completed in advance of the October 15th grading deadline.



Preconstruction photo of the Pam Emmerich Memorial Pinedrop Trailhead Project Site.

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

Status: The Board of Directors awarded a construction contract to GLA Morris Construction at the June 14, 2022 meeting. The steel stairways and accessible ramp are open to the public, only the final punch-list items remain. Full project completion is anticipated in June 2023.



GLA Morris Construction, Inc. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$329,390	\$11,560.40	\$340,950.40	\$274,449.96	\$66,500.44
Estimated Construction Status as of 5/31: 90% complete				

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

Status: The Board of Directors awarded a construction contract to Ruppert, Inc. at the March 14, 2023 meeting. Ruppert, Inc has welded additional pickets to the existing guardrail, installed electrical and communication conduit, poured concrete curbs, and is in the process of placing the pervious pavers. Construction is scheduled to be completed by the end of June 2023.



Ruppert, Inc. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$367,972	\$0	\$367,972	\$96,531.16	\$271,440.84
Estimated Construction Status as of 5/31: 28% complete				

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

Status: The Board of Directors awarded a construction contract to McCuen Construction, Inc. at the May 9, 2023 meeting. McCuen Construction has mobilized to the Project site, completed most of the demolition/tree removal, and is in the process of excavating footings for the new stairs. Preliminary conversations to enhance the base bid plaza have occurred, but discussions are ongoing. Construction is scheduled to be completed in advance of the October 15th grading deadline.



McCuen Construction, Inc. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$2,282,693.71	\$0	\$2,282,693.71	\$0	\$2,282,693.71
Estimated Construction Status as of 5/31: 0% complete				

Uniform Public Construction Cost Accounting Act

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

ACTIVE PROJECTS			
Project	Contractor	Contract Amount	Award Date
No active Recreation and Park UPCCAA projects.			
COMPLETED PROJECTS			
NTEC Card Lock System	FLS, Inc.	\$25,599.95	March 23, 2023
Install a networked access control system at the main entrances to the North Tahoe Event Center. The lock system was installed on the Administration, Vehicle Shop, and Sprung Structure at Base nearly a year ago and Staff is pleased with the technology. This project will modernize NTEC facilities and improve building security. The project is complete.			
NTEC Projector and Motorized Screen	Teledata Technologies	\$21,723.90	February 6, 2023
Install a projector mounted to the ceiling and a motorized screen in the Timberline Room at the North Tahoe Event Center. The existing projector screen is manually controlled by ropes and requires Staff to raise and lower the screen from a ladder. The existing projector is on a mobile cart which regularly conflicts with desired room layout and requires extension cords for power. This project will modernize NTEC facilities and improve worker safety. The project is complete.			
Ramada Staining	Elements	\$16,500	August 5, 2022
The Picnic Area Ramada in the North Tahoe Regional Park was constructed in 1985 and is reserved by the community throughout the year for various types of gatherings. The structure was showing its age, and the wood members needed stain to prolong their useable life. Additionally, the metal flashing, light fixtures, and electrical conduit were painted to improve the aesthetic appeal. The project is complete.			

Design / Bid Preparation Phase Projects

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

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

All permits have been received for the TVRA Dredging Project and are valid for a minimum of three (3) years, expiring in 2026. The permits stipulate a work performance period between May 1st and October 31st as TVRA was determined to have marginal fish spawning habitat. This was not expected and Staff had planned on a stipulated performance period between November and April to avoid spawning timeframes. As a result, Staff is assessing the window for completion of dredging as it relates to peak use of TVRA. The TVRA boat ramp is currently operational and is anticipated to continue to operate through Labor Day 2023 without dredging. With that in mind, Staff has identified 2024 as the next window to complete dredging while minimizing impacts on peak use of TVRA. However, higher water levels increase the cost of dredging and littoral drift (movement of sand underwater), particularly over the winter months, may re-establish a sand bar before the lake drops to a water level where the dredging benefits are realized. Therefore, depending on the size of winter 2023/24, Staff is considering delaying the project to 2025 if projected lake levels in summer 2024 allow boat ramp operations.

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

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

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

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

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


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


North Tahoe Regional Park Multi-Purpose Trail Connection: A FY23/24 Capital Improvement Project to begin the design of extending the Pam Emmerich Memorial Pinedrop trail to the lower restroom. The proposed trail will improve pedestrian and bicycle mobility through the Regional Park, drastically reducing the safety hazards associated with trail users having to navigate through the parking lot. NTPUD is actively pursuing grants from Placer County and the State of California to fund the final design and construction.



Representative image of pedestrians and bicyclists occupying the vehicular travel way.

REVIEW TRACKING:

Submitted By: 
Nathan P. Chorey, P.E.
Engineering Manager

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: June 22, 2023

ITEM: F-4

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 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).
- **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



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
Operations									
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
Total Operating Revenue	\$ 91,275	\$ 55,252	\$ 36,023	65.2%	\$ 1,086,869	\$ 976,804	\$ 110,065	11.3%	\$ 861,047
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)
Total Operating Expense	\$ (198,831)	\$ (198,877)	\$ 46	0.0%	\$ (2,038,889)	\$ (2,224,806)	\$ 185,917	8.4%	\$ (1,785,134)
Operating Contribution	\$ (107,556)	\$ (143,625)	\$ 36,069	25.1%	\$ (952,020)	\$ (1,248,002)	\$ 295,982	23.7%	\$ (924,087)
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%	-
Operating Income(Loss)	\$ (116,571)	\$ (152,640)	\$ 36,069	23.6%	\$ (1,042,167)	\$ (1,338,149)	\$ 295,982	22.1%	\$ (1,005,793)
Non-Operations									
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
Income(Loss)	\$ 83,244	\$ 96,953	\$ (13,709)	-14.1%	\$ 915,566	\$ 984,617	\$ (69,051)	-7.0%	\$ 746,344
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	\$ 83,244	\$ 96,953	\$ (13,709)	-14.1%	\$ 915,566	\$ 984,617	\$ (69,051)	-7.0%	\$ 746,344
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

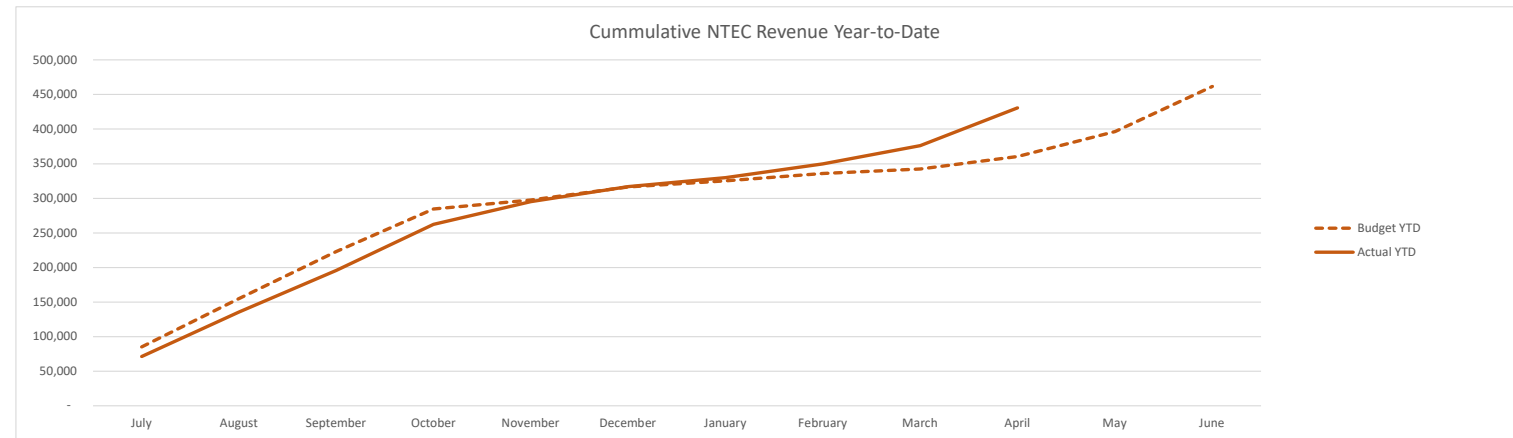
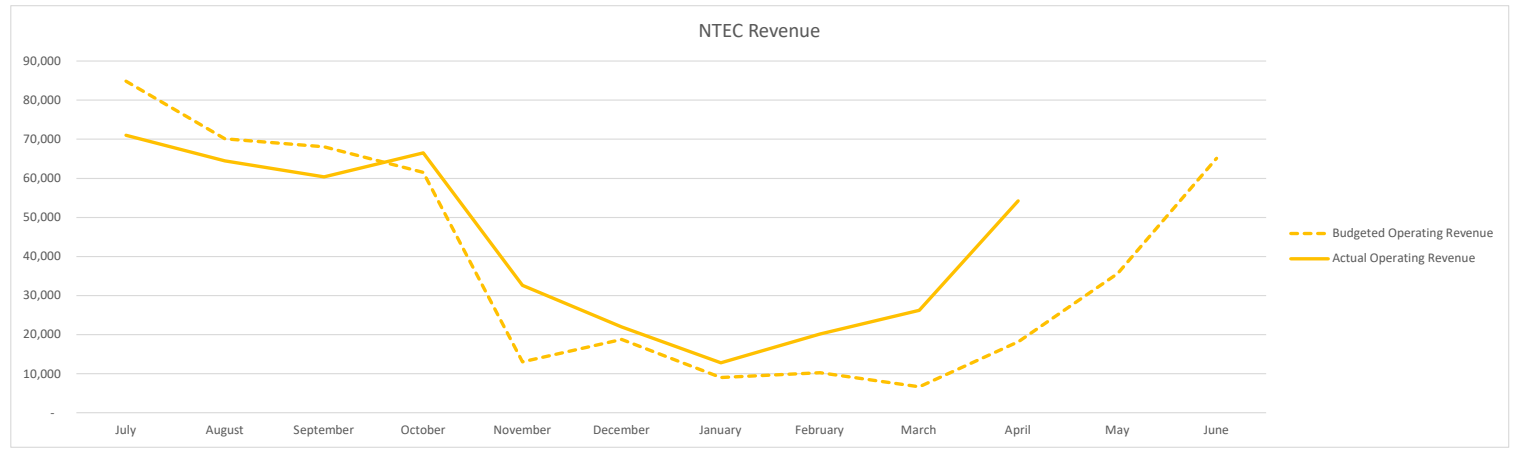
Statement of Revenues and Expenses
For the Period Ended April 30, 2023

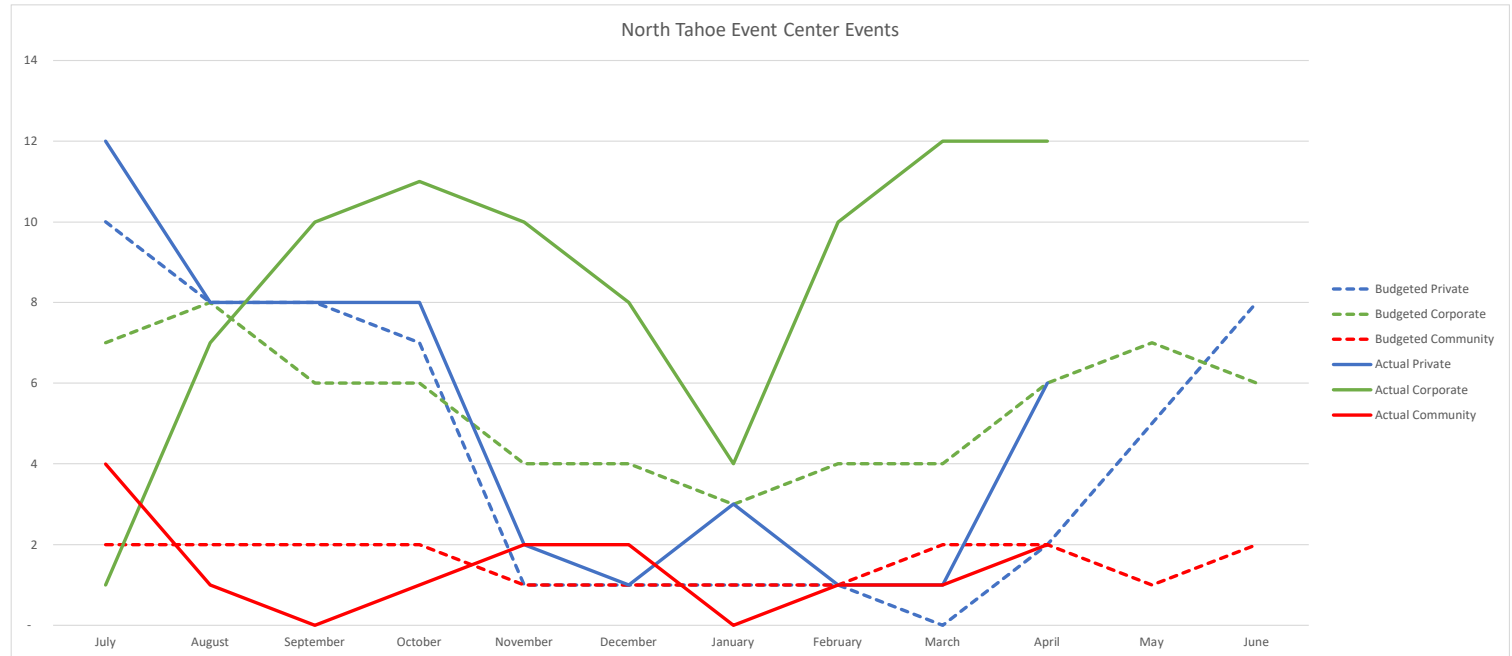
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
Operations									
Operating Revenue	\$ 49,019	\$ 15,724	\$ 33,295	211.7%	\$ 377,355	\$ 319,392	\$ 57,963	18.1%	\$ 291,246
Internal Revenue	5,250	2,519	2,731	108.4%	53,144	41,229	11,915	28.9%	38,855
Total Operating Revenue	\$ 54,269	\$ 18,243	\$ 36,026	197.5%	\$ 430,499	\$ 360,621	\$ 69,878	19.4%	\$ 330,101
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%	-
Total Operating Expense	\$ (57,210)	\$ (51,728)	\$ (5,482)	-10.6%	\$ (551,226)	\$ (582,680)	\$ 31,454	5.4%	\$ (466,636)
Operating Contribution	\$ (2,941)	\$ (33,485)	\$ 30,544	91.2%	\$ (120,727)	\$ (222,059)	\$ 101,332	45.6%	\$ (136,535)
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	\$ (2,941)	\$ (33,485)	\$ 30,544	91.2%	\$ (120,727)	\$ (222,059)	\$ 101,332	45.6%	\$ (136,535)
Non-Operations									
Property Tax Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
Grant Revenue	-	-	-	0.0%	-	32,813	(32,813)	-100.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	1,128
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
Income(Loss)	\$ (2,941)	\$ (33,485)	\$ 30,544	91.2%	\$ (120,727)	\$ (189,246)	\$ 68,519	36.2%	\$ (135,407)
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	\$ (2,941)	\$ (33,485)	\$ 30,544	91.2%	\$ (120,727)	\$ (189,246)	\$ 68,519	36.2%	\$ (135,407)

North Tahoe Event Center

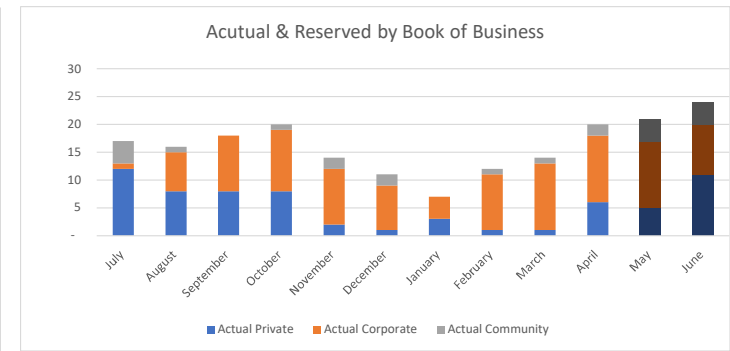
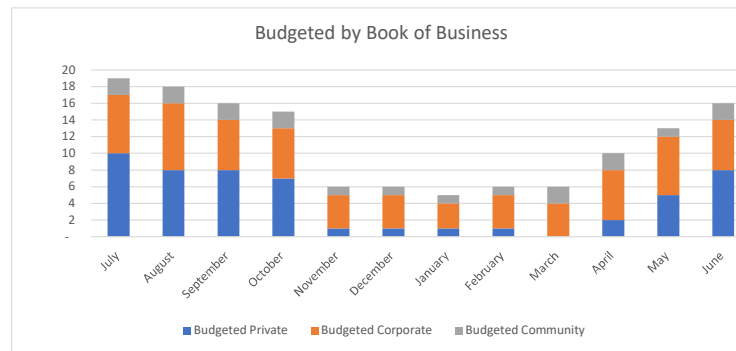
FY 2022-2023

	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
Operations									
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
Total Operating Revenue	\$ 18,360	\$ 16,900	\$ 1,460	8.6%	\$ 453,119	\$ 433,200	\$ 19,919	4.6%	\$ 411,045
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)
Total Operating Expense	\$ (99,403)	\$ (105,757)	\$ 6,354	6.0%	\$ (1,133,328)	\$ (1,265,500)	\$ 132,172	10.4%	\$ (1,179,902)
Operating Contribution	\$ (81,043)	\$ (88,857)	\$ 7,814	8.8%	\$ (680,209)	\$ (832,300)	\$ 152,091	18.3%	\$ (768,857)
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%	-
Operating Income(Loss)	\$ (90,058)	\$ (97,872)	\$ 7,814	8.0%	\$ (770,356)	\$ (922,447)	\$ 152,091	16.5%	\$ (850,563)
Non-Operations									
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
Income(Loss)	\$ 100,091	\$ 142,054	\$ (41,963)	-29.5%	\$ 1,160,210	\$ 1,357,839	\$ (197,629)	-14.6%	\$ 890,779
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	\$ 100,091	\$ 142,054	\$ (41,963)	-29.5%	\$ 1,160,210	\$ 1,357,839	\$ (197,629)	-14.6%	\$ 890,779

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
Operations											
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%		-
Total Operating Revenue	\$ 17,858	\$ 19,708	\$ (1,850)	-9.4%		\$ 198,077	\$ 179,083	\$ 18,994	10.6%		\$ 119,823
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%		-
Total Operating Expense	\$ (25,095)	\$ (23,999)	\$ (1,096)	-4.6%		\$ (162,044)	\$ (175,759)	\$ 13,715	7.8%		\$ (76,215)
Operating Contribution	\$ (7,237)	\$ (4,291)	\$ (2,946)	-68.7%		\$ 36,033	\$ 3,324	\$ 32,709	983.9%		\$ 43,608
Allocation of Base	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	0.0%		\$ -
Allocation of Fleet	-	-	-	0.0%		-	-	-	0.0%		-
Allocation of General & Administrative	-	-	-	0.0%		-	-	-	0.0%		-
Operating Income(Loss)	\$ (7,237)	\$ (4,291)	\$ (2,946)	-68.7%		\$ 36,033	\$ 3,324	\$ 32,709	983.9%		\$ 43,608
Non-Operations											
Property Tax Revenue	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	0.0%		\$ -
Community Facilities District (CFD 94-1)	9,667	9,667	-	0.0%		9,667	9,667	-	0.0%		9,667
Grant Revenue	-	-	-	0.0%		-	-	-	0.0%		-
Interest	-	-	-	0.0%		-	-	-	0.0%		-
Other Non-Op Revenue	-	-	-	0.0%		17,500	-	17,500	100.0%		-
Capital Contribution	-	-	-	0.0%		-	-	-	0.0%		-
Other Non-Op Expenses	-	-	-	0.0%		-	-	-	0.0%		-
Income(Loss)	\$ 2,430	\$ 5,376	\$ (2,946)	-54.8%		\$ 63,200	\$ 12,991	\$ 50,209	386.5%		\$ 53,275
Additional Funding Sources											
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	0.0%		\$ -
Transfers	-	-	-	0.0%		-	-	-	0.0%		-
Balance	\$ 2,430	\$ 5,376	\$ (2,946)	-54.8%		\$ 63,200	\$ 12,991	\$ 50,209	386.5%		\$ 53,275

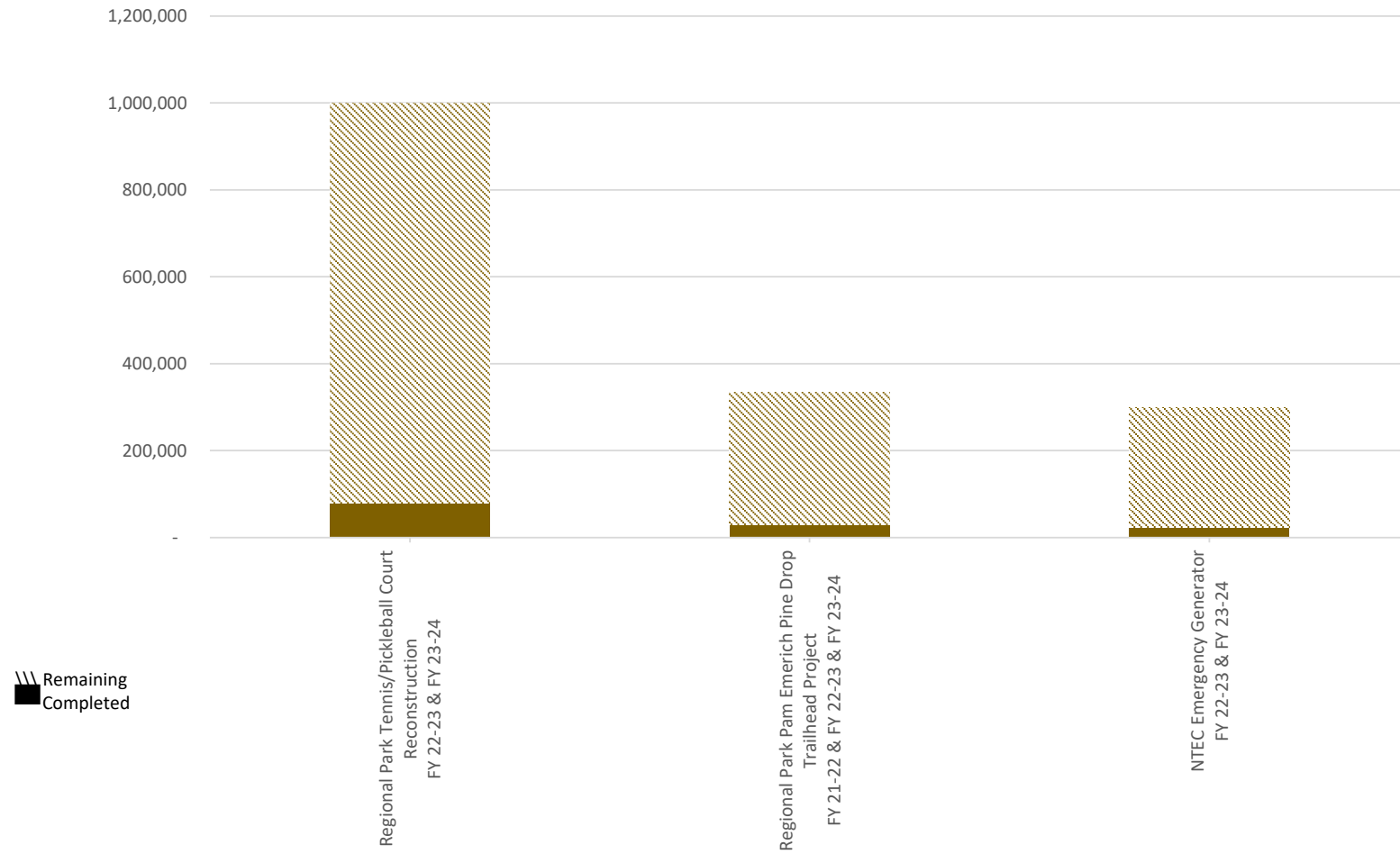
Capital Outlay

Projects In Process

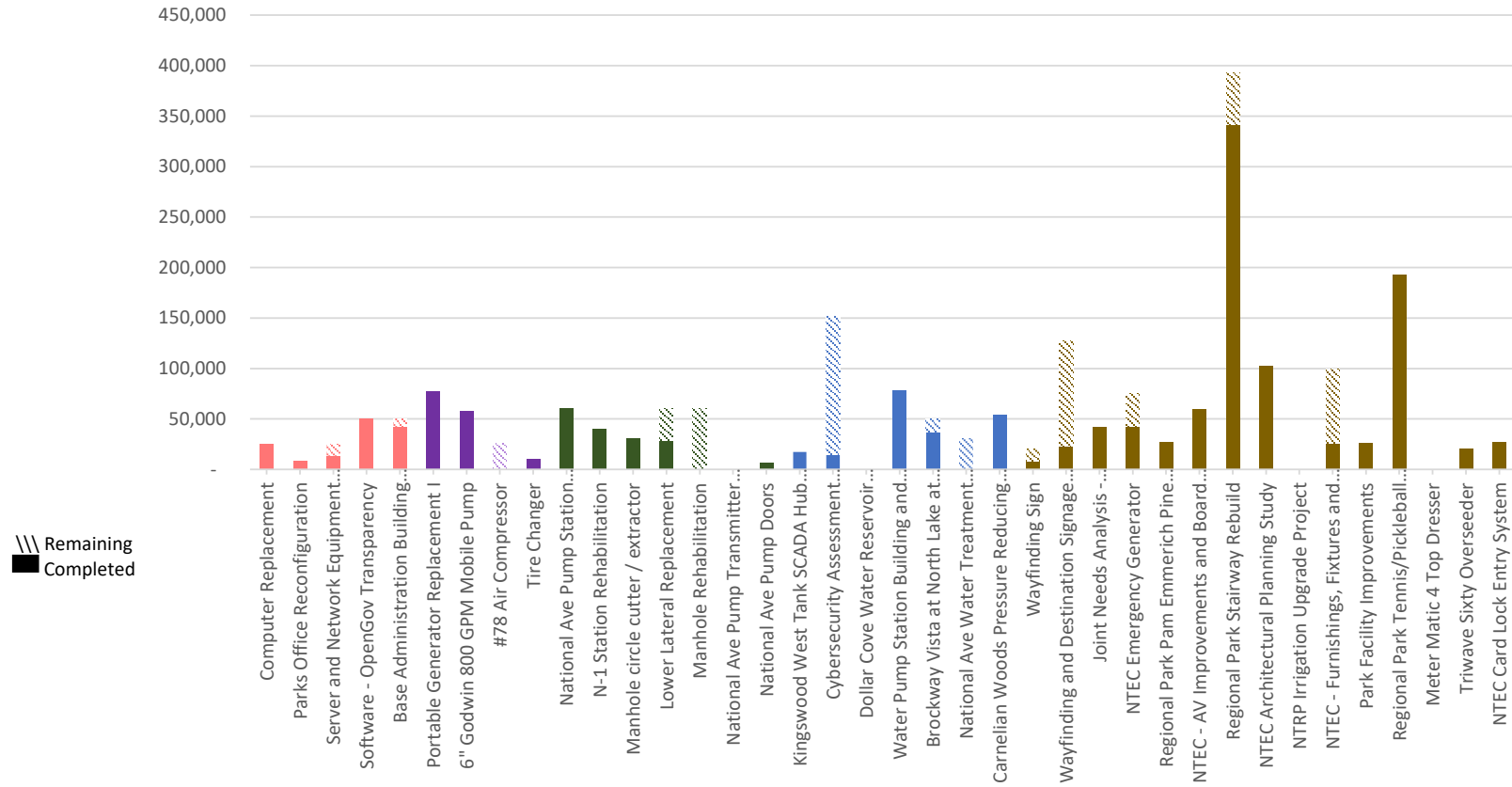
For the Period Ended April 30, 2023

Project Number	Project Description	2023 Adopted Budget	Prior Year Open Project Rollforward	Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Complete 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 under \$1M



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





NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: June 22, 2023

ITEM: G-1

FROM: Office of the General Manager

SUBJECT: Fiscal Year 2023/24 Annual Operating and Capital Budgets Discussion

RECOMMENDATION:

Receive a presentation from Staff and provide discussion on the District's approved Fiscal Year 2023/2024 Recreation and Parks Operating and Capital Budgets.

DISCUSSION:

On June 13, 2023, the North Tahoe Public Utility District Board of Directors approved the Annual Operating and Capital Budgets for Fiscal Year 2023-2024. This item provides a presentation from staff outlining the strategic initiatives for Recreation and Parks contained in that budget, the specifics of the approved Recreation and Parks Budget, and provides an opportunity for the Commission to discuss and ask questions.

STRATEGIC PLAN ALIGNMENT:


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

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

ATTACHMENTS:

- Fiscal Year 2023/2024 Recreation and Parks Budget Presentation
- Fiscal Year 2023/2024 Operating and Capital Budget for Recreation and Parks

REVIEW TRACKING:

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

Fiscal Year 2023/2024 Recreation, Parks, and Facilities Operating and Capital Budget

Strategic Focus and Budget Review

June 22, 2023



District Mission & Vision

Mission Statement

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

Vision Statement

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

District Leadership Core Values

Collaboration

Advance efficiency and progress through teamwork

Accountability

Build and maintain trust through integrity, transparency, clear and accessible communications, and a commitment to fiscal responsibility

Respect

Honor, celebrate, and leverage the value and diversity of staff, partners, and community

Excellence

Provide exemplary water, wastewater, and recreation services through a commitment to ongoing maintenance, innovation, and community responsiveness

Stewardship

Ensure that all actions protect, preserve, and enhance the resources, community, and environment of Lake Tahoe

Fiscal Year 2023/24 Recreation, Parks, and Facilities Strategic Focus

Recreation, Parks, and NTEC – Workforce

Seasonal Staff Push

- Growing Recreation Programming, including boat launch operations, are pushing need for more seasonal worker
- Need to develop community wide recognition as a place for seasonal/entry level employment

Development of Full Time Staff

- 2023 was a year of growth – 2024 is a year of stabilizing
- Employees are solidifying their new roles

Recreation Expansion

- Expand partnerships with contractors for increased offerings
- Match recreation growth with additional labor to support programs

Succession Planning for NTEC Manager

- Plan for pending retirement of NTEC Manager in Spring of 2024

Recreation, Parks, and NTEC – Facilities

Tahoe Vista Recreation Area

- Deliver on successful 2023 boating season
- Complete and capitalize on Scenic Overlook Project, including increased reservations of space and kayak/paddleboard storage
- Coordinate permits and weather to pick most effective time for dredging
- Acquire marina status with TRPA to enable motorized boat concessionaire
- Work with concessionaire, Tahoe Adventure Company, on contract extension

North Tahoe Regional Park

- Upgrade signage throughout park to increase wayfinding and brand recognition
- Complete Capital Improvement Projects:
 - Stairway Project
 - Tennis and Pickleball Reconstruction Project
 - Complete Pam Emmerich Memorial Pinedrop Trailhead Project
- Continue Capital Improvement Projects:
 - Work with Placer County for North Tahoe Trail Project
- Finalize second term contract with Headwall Corporation
- Establish NTRP as the premier sport park in the region
- Have a Park Host to assist with custodial and customer service through park in summer

Recreation, Parks, and NTEC – Facilities

North Tahoe Event Center

- Continued Refinement of NTEC Pricing and Multi-Year Sales Targets
 - Continue strong wedding sales while focusing on corporate opportunities
 - Refine pricing structure to increase revenue through packages and add-ons
- Continued NTEC Capital Improvements
 - Architectural Assessment
 - NTEC Monument Sign
- Capitalize on new website for increased reservations, customer engagement, and facility use

North Lake Tahoe Active Recreation Needs Assessment

- Wrap up Phase II with public engagement and roadshow
- Utilize Ad-Hoc group to accelerate NLTARNA planning and development
- Begin Phase III
 - Determine best tax measure to use for bond
 - Conduct statistically-valid polling for probability of a successful voter initiative
 - Determine best timing for voter-initiative

Communications, Marketing, and Outreach

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

- Post more videos and reels – Showcasing all aspects of the District’s impact in the community
- Continued investment in social media “boosting” and targeted ad campaigns
- Continued use of before/after photos and digital stories
- Utilize social media scheduling software to more effectively manage content across all platforms

Continue Customer Information and Marketing Database Improvements

- Continued cultivation and growth of our customer/user email database
- Continued refinement our email newsletter campaigns for both Rec & Parks and District lists
- Maintain comprehensive customer information collection protocols with CSR Team

Continue to Share District Vision, Mission, and Core Values

- Utilize new Strategic Plan elements in marketing, advertising, and outreach campaigns and content

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

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

NTEC Marketing and Outreach

New –

Update NTEC Marketing Collateral (Print and Digital)

- Develop high-quality collateral materials for in-person tours
- Integrate 360-degree room photos and virtual tour options on the website
- Utilize high-quality event photography for strategic advertising design and placement

Continued –

Social Media Campaigns and Lead Generation

- Continue to work with social media strategist to optimize content and imagery for lead generation
- Refine annual content calendar as needed
- Continue to work with event photographers to share high-quality photos and videos

Regional Marketing Collaboratives

- Continue to foster our relationship with the NTCA Corporate Sales and Conference Team
- Build stronger connections with the RSCVA Corporate Sales and Conference Team
- Develop and foster a corporate email list of meeting planners and conference organizers

Workforce

Continued Emphasis on Training and Incentive Program

Assess & Build Morale

- Employee Engagement Survey with Outside Support
 - Gallup Q12
 - Build from strengths assessments and training

Evaluate Recreation Perks to Employees (Full Time & Seasonal)

Meaningful Events and Team Building

- Continued Partnership with and empowerment of Employee Association

Culture Building

- Customer Service Development

Assess Workforce Housing Opportunities – On-call & Permanent

Continued Partnerships

Efforts to Continue and Expand Recreation

- TCPUD Recreation
- BGCNLT
- NTBA
- Concessionaires
- Leverage Recreation and Community Events Supervisor Position
- TTUSD – Facilities and Field Use
- Sierra Community House

Placer County

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

Fuels Management

- NTFPD

Land Exchange/Use

- CTC and State Parks
- USFS
- Placer County

Capital Improvement Program

5-year Capital Improvement Plan (cont.)

- Recreation and Parks Capital
 - NTRP – Tennis and Pickleball Court Reconstruction
 - NTRP – Pam Emmerich Memorial Pinedrop Trailhead Construction
 - NTRP – Stairway to Ramada Rebuild
 - TVRA – Dredging Construction
 - NTEC – Generator Installation
 - NTEC – Furniture, Fixture, and Equipment Improvement
 - NTEC – Monument Sign
 - NTEC – Architectural Planning Study
 - Phase 3 of NTPUD/TCPUD Active Recreation Facility Needs Assessment
- Recreation and Parks, Design Phase Only – Pursue Grants for Construction
 - NTRP – Design of Accessible Trail in Regional Park to Connect Facilities
 - TVRA – East End Improvements Design
 - NTRP – Pinedrop Trail Reconstruction Design
 - Secline Beach
- Fleet
 - Snow Removal Multipurpose Tractor in Parks
 - Service Truck Replacements

Fiscal Year 2023/24 Budget Executive Summary

Executive Summary

- 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

Executive Summary

- 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%

District Approved 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



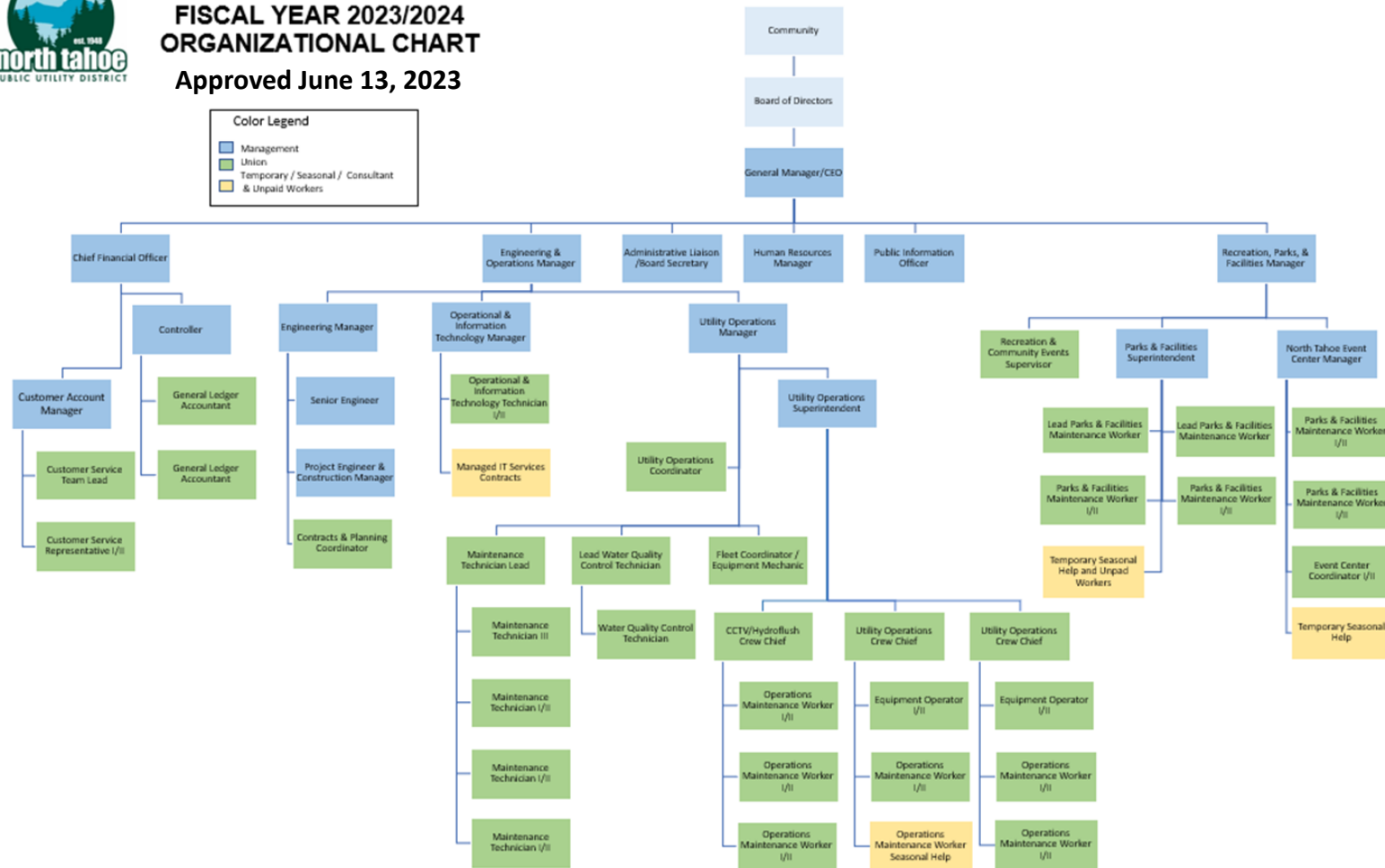
Income Statement	Wastewater		Water		Recreation & Parks		Fleet & Equipment		General & Administrative with Base		Total
Operations											
Operating Revenue	\$	4,456,139	\$	4,893,252	\$	1,262,052	\$	-	\$	40,399	\$ 10,651,843
Internal Revenue		44,151		50,940		58,197		-		-	153,288
Total Operating Revenue	\$	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

Organizational Chart



FISCAL YEAR 2023/2024 ORGANIZATIONAL CHART

Approved June 13, 2023



5-year Capital Improvement Plan



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

Fiscal Year 2023/24

Recreation, Parks, and Facilities

Operating Budget Detail

Recreation & Parks Enterprise



2023 Actual as of December 31, 2022

Recreation & Parks Enterprise

Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 946,985	\$ 1,091,351	\$ 1,102,388	\$ 762,458	\$ 1,117,258	\$ 1,262,052	15.6%
Internal Revenue	72,200	81,764	81,267	47,325	79,393	58,197	-28.8%
Total Operating Revenue	\$ 1,019,185	\$ 1,173,115	\$ 1,183,655	\$ 809,783	\$ 1,196,652	\$ 1,320,249	12.5%
Salaries and Wages	\$ (729,653)	\$ (718,504)	\$ (946,674)	\$ (394,776)	\$ (853,912)	\$ (1,063,526)	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%
Total Operating Expense	\$ (2,207,468)	\$ (2,206,752)	\$ (2,676,767)	\$ (1,200,167)	\$ (2,487,233)	\$ (3,083,649)	39.7%
Operating Contribution	\$ (1,188,283)	\$ (1,033,637)	\$ (1,493,112)	\$ (390,384)	\$ (1,290,582)	\$ (1,763,400)	70.6%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(98,047)	(85,909)	(108,176)	(54,088)	(108,176)	(109,853)	27.9%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (1,286,330)	\$ (1,119,546)	\$ (1,601,288)	\$ (444,472)	\$ (1,398,758)	\$ (1,873,253)	67.3%
Non-Operations							
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%
Income(Loss)	\$ 961,084	\$ 1,112,808	\$ 1,253,474	\$ 675,604	\$ 1,251,685	\$ 3,143,144	182.5%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 961,084	\$ 1,112,808	\$ 1,253,474	\$ 675,604	\$ 1,251,685	\$ 3,143,144	182.5%

Earnings Before Interest, Depreciation & Amortization

\$ 1,687,360

\$ 971,006

\$ 1,855,962

\$ 3,922,448

North Tahoe Regional Park



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

North Tahoe Event Center



Division Department	51 5100	Recreation & Parks Event Center Operations						
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS	
Income Statement								
Operations								
Operating Revenue	\$ 291,415	\$ 442,643	\$ 410,188	\$ 284,684	\$ 412,635	\$ 412,174	-6.9%	
Internal Revenue	42,200	51,764	51,267	32,325	49,393	58,197	12.4%	
Total Operating Revenue	\$ 333,615	\$ 494,408	\$ 461,455	\$ 317,009	\$ 462,028	\$ 470,371	-4.9%	
Salaries and Wages	\$ (242,155)	\$ (259,943)	\$ (313,377)	\$ (146,806)	\$ (304,185)	\$ (392,056)	50.8%	
Employee Benefits	(122,197)	(120,294)	(166,959)	(69,378)	(152,777)	(183,753)	52.8%	
Outside Services/Contractual	(37,016)	(30,261)	(26,244)	(8,967)	(22,454)	(34,172)	12.9%	
Utilities	(41,696)	(47,247)	(41,288)	(20,740)	(38,514)	(44,688)	-5.4%	
Other Operating Expenses	(102,599)	(91,857)	(125,781)	(64,808)	(115,483)	(127,746)	39.1%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	(17,340)	(18,501)	(19,116)	(9,833)	(19,017)	(20,673)	11.7%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (563,003)	\$ (568,104)	\$ (692,765)	\$ (320,552)	\$ (652,430)	\$ (803,068)	41.4%	
Operating Contribution	\$ (229,388)	\$ (73,696)	\$ (231,310)	\$ (3,543)	\$ (190,402)	\$ (332,717)	351.5%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (229,388)	\$ (73,696)	\$ (231,310)	\$ (3,543)	\$ (190,402)	\$ (332,717)	351.5%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	65,625	-	32,813	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	1,128	-	-	-	-	-100.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (229,388)	\$ (72,568)	\$ (165,685)	\$ (3,543)	\$ (157,589)	\$ (332,717)	358.5%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (229,388)	\$ (72,568)	\$ (165,685)	\$ (3,543)	\$ (157,589)	\$ (332,717)	358.5%	

Tahoe Vista Recreation Area



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

Fiscal Year 2023/24 Recreation, Parks, and Facilities Capital Budget Detail

Recreation & Parks Capital Budget



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	\$ 100,000	\$ 100,000	\$ 100,000	\$ 475,000
Park Facility Improvements*	\$ (1,081) \$ 60,000	\$ 60,000 \$ 60,000	\$ 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)	

Fleet Capital Budget



FLEET

Description					2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Budget						
#78 Air Compressor*			\$	26,000	\$	15,000				\$	15,000					
Tire Changer*	\$	570								\$	-					
Portable Generator Replacement I*	\$	(2,006)								\$	-					
6" Godwin 800 GPM Mobile Pump*	\$	12,469								\$	-					
Pavement Saw Slurry Vacuum					\$	15,000				\$	15,000					
Mechanical Wheelbarrow							\$	25,000		\$	25,000					
Snow Removal MultiPurpose Tractor					\$	200,000				\$	200,000					
Mid-Size Loader					\$	325,000				\$	325,000					
11-Yard Vac-Con							\$	600,000		\$	600,000					
Compact Loader							\$	180,000		\$	180,000					
Crane Truck							\$	75,000		\$	75,000					
5-Yard Vac-Con									\$	600,000	\$	600,000				
Truck: 3/4 ton 2500HD 4x4 GMC Sierra				\$	75,000					\$	75,000					
Truck: 3/4 ton 2500HD 4x4 GMC Sierra				\$	75,000					\$	75,000					
Truck: 3/4 ton 2500HD 4x4 GMC Sierra				\$	75,000					\$	75,000					
Truck: 3/4 ton 2500HD 4x4 GMC Sierra				\$	75,000					\$	75,000					
Truck: 3/4 ton 2500HD 4x4 GMC Sierra				\$	75,000					\$	75,000					
Truck: 3/4 ton 2500HD 4x4 GMC Sierra				\$	75,000					\$	75,000					
Truck: 1/2 ton 1500HD 4x4 GMC Sierra							\$	75,000		\$	75,000					
Truck: 1/2 ton 1500HD 4x4 GMC Sierra							\$	75,000		\$	75,000					
Truck: 1/2 ton 1500HD 4x4 GMC Sierra									\$	75,000	\$	75,000				
Truck: 1/2 ton 1500HD 4x4 GMC Sierra									\$	75,000	\$	75,000				
Total Capital	\$	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		

Questions and Discussion

North Tahoe Public Utility District

Approved June 13, 2023

Fiscal Year
2023/2024
Operating Budget





2023 Actual as of December 31, 2022

Consolidation

Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 9,166,254	\$ 9,351,245	\$ 9,822,027	\$ 5,176,163	\$ 9,835,414	\$ 10,651,843	13.9%
Internal Revenue	187,850	181,558	197,271	102,075	189,704	153,288	-15.6%
Total Operating Revenue	\$ 9,354,104	\$ 9,532,803	\$ 10,019,298	\$ 5,278,238	\$ 10,025,118	\$ 10,805,131	13.3%
Salaries and Wages	\$ (4,817,720)	\$ (4,524,903)	\$ (5,424,797)	\$ (2,618,019)	\$ (5,325,907)	\$ (5,742,850)	26.9%
Employee Benefits	(2,483,189)	(2,106,565)	(2,716,192)	(1,146,216)	(2,526,627)	(2,862,628)	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%



Budgeted 2024

Income Statement	Wastewater		Water		Recreation & Parks		Fleet & Equipment		General & Administrative with Base	Total
Operations										
Operating Revenue	\$	4,456,139	\$	4,893,252	\$	1,262,052	\$	-	\$ 40,399	\$ 10,651,843
Internal Revenue		44,151		50,940		58,197		-	-	153,288
Total Operating Revenue	\$	4,500,290	\$	4,944,192	\$	1,320,249	\$	-	\$ 40,399	\$ 10,805,131
Salaries and Wages	\$	(1,216,031)	\$	(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



2023 Actual as of December 31, 2022

Recreation & Parks Enterprise

Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 946,985	\$ 1,091,351	\$ 1,102,388	\$ 762,458	\$ 1,117,258	\$ 1,262,052	15.6%
Internal Revenue	72,200	81,764	81,267	47,325	79,393	58,197	-28.8%
Total Operating Revenue	\$ 1,019,185	\$ 1,173,115	\$ 1,183,655	\$ 809,783	\$ 1,196,652	\$ 1,320,249	12.5%
Salaries and Wages	\$ (729,653)	\$ (718,504)	\$ (946,674)	\$ (394,776)	\$ (853,912)	\$ (1,063,526)	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%
Total Operating Expense	\$ (2,207,468)	\$ (2,206,752)	\$ (2,676,767)	\$ (1,200,167)	\$ (2,487,233)	\$ (3,083,649)	39.7%
Operating Contribution	\$ (1,188,283)	\$ (1,033,637)	\$ (1,493,112)	\$ (390,384)	\$ (1,290,582)	\$ (1,763,400)	70.6%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(98,047)	(85,909)	(108,176)	(54,088)	(108,176)	(109,853)	27.9%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (1,286,330)	\$ (1,119,546)	\$ (1,601,288)	\$ (444,472)	\$ (1,398,758)	\$ (1,873,253)	67.3%
Non-Operations							
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%
Income(Loss)	\$ 961,084	\$ 1,112,808	\$ 1,253,474	\$ 675,604	\$ 1,251,685	\$ 3,143,144	182.5%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 961,084	\$ 1,112,808	\$ 1,253,474	\$ 675,604	\$ 1,251,685	\$ 3,143,144	182.5%
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						
Income Statement	2022	2022	2023	2023	2023	2024		
	Budget	Actual	Budget	Actual	Projected	Budget		Change from Last Audited FS
Operations								
Operating Revenue	\$ -	\$ 600	\$ -	\$ 100	\$ 100	\$ -		-100.0%
Internal Revenue	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ 600	\$ -	\$ 100	\$ 100	\$ -		-100.0%
Salaries and Wages	\$ (11,184)	\$ (22,538)	\$ (94,211)	\$ (37,707)	\$ (77,174)	\$ (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
	Total Contractual Services		\$ 116,000	\$ 140,000	\$ 140,000	\$ 151,620
4830	Travel					
	Travel for Conference and Training		\$ -	\$ -	\$ 5,000	\$ 10,500
	Total Travel		\$ -	\$ -	\$ 5,000	\$ 10,500
4855	Conference, Education, & Training Registration or Fees					
	National Recreation and Park Association - Conference		\$ -	\$ -	\$ -	\$ 1,400
	California Parks and Recreation Society - Conference		-	-	-	2,400
	Certification Training		-	-	5,000	10,000
	Total Conference, Education, & Training Registration or Fees		\$ -	\$ -	\$ 5,000	\$ 13,800

2023 Actual as of December 31, 2022



Division

Department

43

4310

Recreation & Parks

Regional Park

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

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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
Income Statement							
Operations							
Operating Revenue	\$ -	\$ 77	\$ 4,700	\$ 2,960	\$ 5,360	\$ 35,585	46114.3%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ 77	\$ 4,700	\$ 2,960	\$ 5,360	\$ 35,585	46114.3%
Salaries and Wages	\$ (68,111)	\$ (33,092)	\$ (118,133)	\$ (62,796)	\$ (121,636)	\$ (57,028)	72.3%
Employee Benefits	(37,361)	(13,747)	(64,829)	(28,218)	(60,509)	(24,100)	75.3%
Outside Services/Contractual	-	-	(22,800)	(8,649)	(18,699)	(26,380)	0.0%
Utilities	-	-	-	-	-	-	0.0%
Other Operating Expenses	(39,600)	(36,592)	(31,600)	(15,268)	(25,068)	(35,807)	-2.1%
Insurance	-	-	-	(165)	(165)	-	0.0%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (145,072)	\$ (83,430)	\$ (237,362)	\$ (115,096)	\$ (226,077)	\$ (143,315)	71.8%
Operating Contribution	\$ (145,072)	\$ (83,353)	\$ (232,662)	\$ (112,136)	\$ (220,717)	\$ (107,730)	29.2%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (145,072)	\$ (83,353)	\$ (232,662)	\$ (112,136)	\$ (220,717)	\$ (107,730)	29.2%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (145,072)	\$ (83,353)	\$ (232,662)	\$ (112,136)	\$ (220,717)	\$ (107,730)	29.2%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (145,072)	\$ (83,353)	\$ (232,662)	\$ (112,136)	\$ (220,717)	\$ (107,730)	29.2%

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

Division	43	Recreation & Parks	2021	2022	2023	2024
Department	4320	Recreation & Programming	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Movies in the Park			\$ 3,600	\$ 1,000	
	Special Event Guests			\$ -	\$ 5,100	
	Class Instructors			11,700	16,680	
	Total Contractual Services			<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							
	2022	2022	2023	2023	2023	2024			
Income Statement	Budget	Actual	Budget	Actual	Projected	Budget		Change from Last Audited FS	
Operations									
Operating Revenue	\$ 127,720	\$ 132,001	\$ 214,500	\$ 109,146	\$ 217,396	\$ 234,693		77.8%	
Internal Revenue	-	-	-	-	-	-		0.0%	
Total Operating Revenue	\$ 127,720	\$ 132,001	\$ 214,500	\$ 109,146	\$ 217,396	\$ 234,693		77.8%	
Salaries and Wages	\$ (52,824)	\$ (51,394)	\$ (133,269)	\$ (53,991)	\$ (118,640)	\$ (121,243)		135.9%	
Employee Benefits	(26,173)	(25,486)	(66,721)	(28,784)	(61,697)	(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%	
Total Operating Expense	\$ (88,297)	\$ (81,072)	\$ (206,703)	\$ (87,366)	\$ (187,699)	\$ (246,001)		203.4%	
Operating Contribution	\$ 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%	
Operating Income(Loss)	\$ 39,423	\$ 50,929	\$ 7,797	\$ 21,780	\$ 29,698	\$ (33,279)		-165.3%	
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)	\$ 39,423	\$ 50,929	\$ 7,797	\$ 21,780	\$ 29,698	\$ (33,279)		-165.3%	
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%	
Transfers	-	-	-	-	-	-		0.0%	
Balance	\$ 39,423	\$ 50,929	\$ 7,797	\$ 21,780	\$ 29,698	\$ (33,279)		-165.3%	

Division Department		43 4370		Recreation & Parks Contracted Maintenance						2024	
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
Operations								
Operating Revenue	\$ 50,500	\$ 37,612	\$	38,500	\$ 36,047	\$ 40,647	\$ 127,900	240.1%
Internal Revenue	-	-		-	-	-	-	0.0%
Total Operating Revenue	\$ 50,500	\$ 37,612	\$	38,500	\$ 36,047	\$ 40,647	\$ 127,900	240.1%
Salaries and Wages	\$ (20,021)	\$ (19,623)	\$	(64,173)	\$ (22,808)	\$ (53,782)	\$ (56,376)	187.3%
Employee Benefits	(10,980)	(9,481)		(31,552)	(12,114)	(27,647)	(26,173)	176.1%
Outside Services/Contractual	-	(134)		-	-	-	-	-100.0%
Utilities	(4,705)	(6,241)		(6,969)	(2,731)	(6,758)	(5,834)	-6.5%
Other Operating Expenses	(3,750)	(4,795)		(5,800)	(144)	(2,794)	(5,360)	11.8%
Insurance	-	-		-	-	-	-	0.0%
Internal Expense	(14,160)	(9,268)		(9,475)	(5,122)	(9,860)	(10,203)	10.1%
Debt Service	-	-		-	-	-	-	0.0%
Depreciation	-	-		-	-	-	-	0.0%
Total Operating Expense	\$ (53,616)	\$ (49,542)	\$	(117,969)	\$ (42,920)	\$ (100,841)	\$ (103,946)	109.8%
Operating Contribution	\$ (3,116)	\$ (11,930)	\$	(79,469)	\$ (6,872)	\$ (60,193)	\$ 23,954	-300.8%
Allocation of Base	-	-		-	-	-	-	0.0%
Allocation of Fleet	-	-		-	-	-	-	0.0%
Allocation of General & Administrative	-	-		-	-	-	-	0.0%
Operating Income(Loss)	\$ (3,116)	\$ (11,930)	\$	(79,469)	\$ (6,872)	\$ (60,193)	\$ 23,954	-300.8%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-		-	-	-	-	0.0%
Grant Revenue	-	-		345,000	-	345,000	-	0.0%
Interest	-	25		-	-	-	-	-100.0%
Other Non-Op Revenue	-	-		-	-	-	359,700	0.0%
Capital Contribution	-	-		-	-	-	-	0.0%
Other Non-Op Expenses	-	-		-	-	-	-	0.0%
Income(Loss)	\$ (3,116)	\$ (11,905)	\$	265,531	\$ (6,872)	\$ 284,807	\$ 383,654	-3322.6%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	0.0%
Transfers	-	-		-	-	-	-	0.0%
Balance	\$ (3,116)	\$ (11,905)	\$	265,531	\$ (6,872)	\$ 284,807	\$ 383,654	-3322.6%

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

Division 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

North Tahoe Public Utility District

Approved June 13, 2023

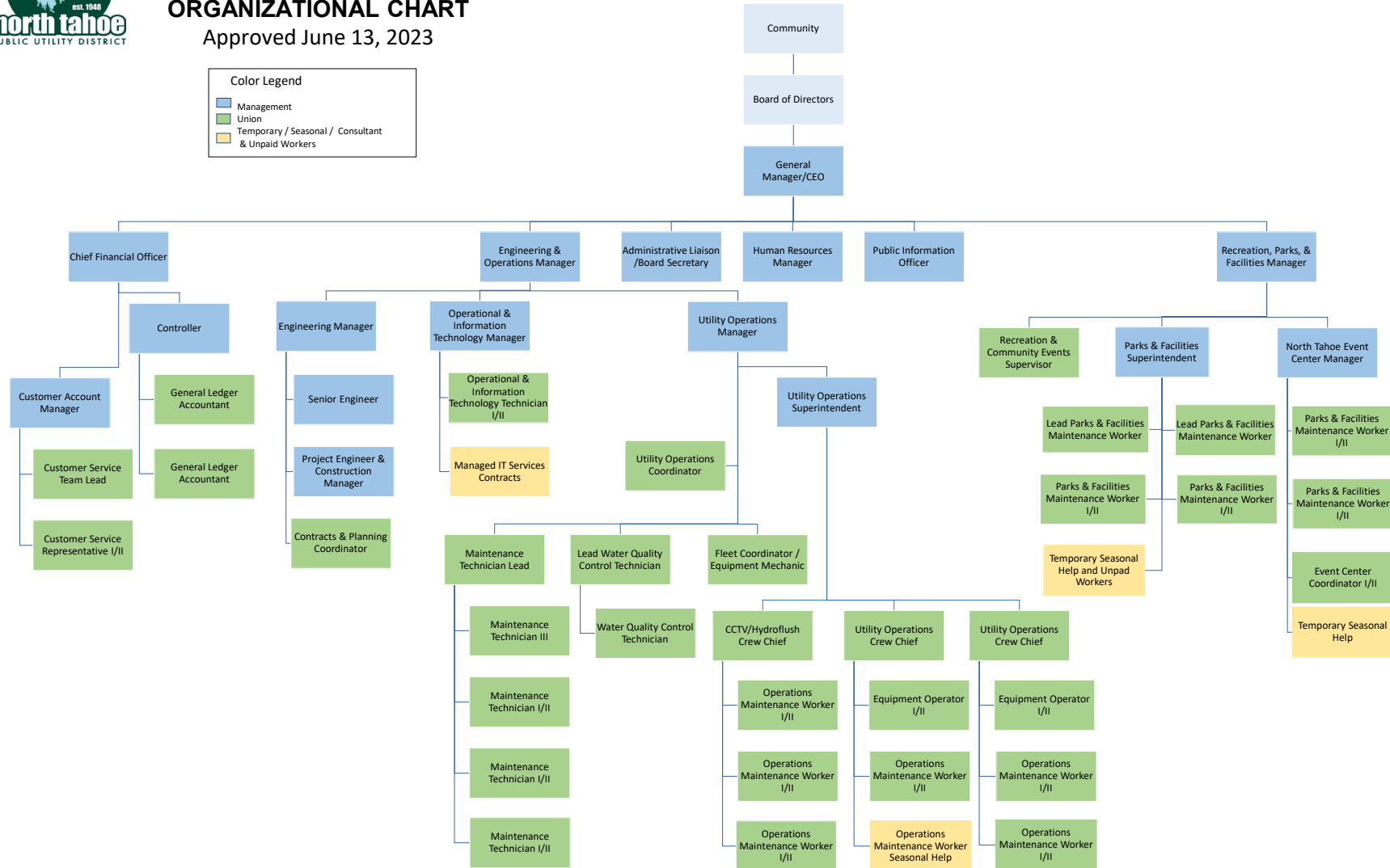
Fiscal Year 2023/2024 Organizational Chart & Staffing Schedule





FISCAL YEAR 2023/2024 ORGANIZATIONAL CHART Approved June 13, 2023

Color Legend	
Management	
Union	
Temporary / Seasonal / Consultant & Unpaid Workers	



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

Approved June 13, 2023

Fiscal Year
2023/2024
Capital Budget



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				\$ 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	