


North Tahoe Public Utility District
Fiscal Year 2024 Budget
Adopted June 13, 2023



The logo for North Tahoe Public Utility District is circular. It features a landscape with a sun, mountains, and trees. The text "CELEBRATING 75 YEARS OF SERVICE" is written around the top inner edge of the circle. Below the circle, the words "north tahoe" are written in a stylized font, with "PUBLIC UTILITY DISTRICT" in a smaller font underneath.



*North Tahoe Public Utility District
List of Principal Officials*

Elected Officials

Sarah Coolidge
Sue Daniels
Danielle Hughes
Phil Thompson
Alex Mourelatos

Board President
Vice-President
Secretary
Director
Director

Administrative Staff

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

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

**North Tahoe Public Utility District
2024 Budget
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Mission Statement:

The mission of the NTPUD is to: Serve North Lake Tahoe by providing exceptional water, wastewater, and recreational resources.

Vision Statement:

The vision of the NTPUD is that: 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.

Core Values:

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

Strategic Goals:

1. **Goal One:** Provide safe, efficient, sustainable water and wastewater services with a focus on industry best practices and continuous improvement
2. **Goal Two:** Provide high-quality community-driven recreation opportunities and event facilities
3. **Goal Three:** Enhance District governance and partnerships
4. **Goal Four:** Sustain and strengthen organizational resources, expertise, and culture

Fiscal Year 2023-2024 Strategic Focus

Draft Budget Parameters

April 11, 2023



Areas of Emphasis



- District Mission, Vision, and Core Values
- Budget Structure and Preparation
- Finance and Administration
- Customer Service
- Utility Operations
- Water Loss
- Engineering
- Information Technology
- Graphical Informational System (GIS)
- Computerized Maintenance Management
- Recreation, Parks, and North Tahoe Event Center
- Communications, Marketing, and Outreach
- Workforce
- Ordinances and Policies
- Continued Partnerships
- Capital Improvement Program



Budget Structure and Preparation

Recurring with Continuous Refinement

- Manage continued impacts of recent economic trends
- Seasonal fluctuations of trended budget
- Property Tax
- RDA
- Utility Rates
 - Implement next rate adjustment effective July 1, 2023
 - Utilize HDR Rate Model to develop FY 2023/24 Utility Revenue
 - Prepare for Next Cost-of-Service Study and Proposition 218 Effort
- Cost allocations
 - Operating labor allocations by Fund
 - Capitalization of Engineering staff time
- Recreation revenue impacts
 - North Tahoe Event Center
 - Concessionaires
 - Boat Ramp
 - Programming

Current Strategic Initiatives

- Incorporate CalPERS Unfunded Liability expectations
- Utility Rates
 - Conduct Cost-of-Service Study and Proposition 218 Effort



Finance and Administration

Accounting Department Recurring with Continuous Refinement

- Meet established goals and schedule for reconciliations
- Utilization of OpenGov
- Document processes and procedures
- Expand vendor electronic payment solutions
- Continue expanding District Accounting support
 - Expand Internal Reporting on an as identified need basis
- Continue work to attain clean audit
- Maintain long term financial model to support capital planning, budgeting, and financing

Finance and Administration



Accounting Department Current Strategic Initiatives

- Expand clean-up project capacity via internships
- Conduct a policy status assessment and gap analysis
- Clearly identify methodologies for allocations and assumptions
- Achieve and maintain a clean annual financial audit
- Develop continuation of operations planning in case of remote workforce

Finance and Administration



Customer Service Department Recurring with Continuous Refinement

- Improved revenue tracking accuracy
 - Water consumption reconciliations
- Document processes and procedures
- Continue expanding Customer Service support
 - Refine Customer Service roles
 - Improve workflow efficiency and accuracy
 - Expand on customer service training
 - Continued outreach for emergency contact data
 - Expand development of internal reporting
 - Develop and expand internal audit to ensure data integrity
 - Establish account maintenance routine

Finance and Administration



Customer Service Current Strategic Initiatives

- Complete and implement new Five-Year Rate Structure
- Develop continuation of operations planning in case of remote workforce
- Explore job enrichment opportunities for Customer Service Lead
- Kick-off customer experience improvement initiative via contact surveys

Utility Operations



Workforce Priorities

- Priority workload rebalancing based on crew size and availability
 - Example – new Water Quality Lead and Water Quality Tech, evaluate priorities and duties
- Transition temporary Special Assignment Inspector into a full time Inspector/Compliance position
- Address workload and technical specialties of Maintenance Technician Division
 - Consider splitting duties of a single generalist Lead Technician into two specialized Lead Technicians (internal promotion/reclass opportunity)
- Evaluate the Utility Operations Manager workload
 - Evaluate number and responsibilities of direct reports
 - Evaluate need for a second Utility Operations Superintendent
- Use of Seasonal Employees is not anticipated in current economy
- Commercial Driver License – off-site training is priority
- Refinement of mobile technology for all Utility Operations personnel



Utility Operations

Work Order and Work Process Priorities

- Evaluate the new CCTV, line cleaning, manhole inspections, hydrant inspections, and valve exercising schedule
- Prioritize sewer lateral inspection for 15-20 rehabilitations per year
- Push multi-day repairs and replacement to Engineering for contracting
- Review the aging work order process

Fleet Asset Management Priorities

- Implement the Fleet Size Analysis
 - Fleet Size Reduction in Year 1 - target net reduction of five vehicles
 - Plan for new California medium/heavy duty vehicle electrification rules
 - Refine new Vac-Con and loader replacement schedule
 - Adapt to changing fleet
 - Maintenance implications of an electrified fleet



Water Quantity/Water Loss

Real & Apparent Loss Targets

- Continue multiple leak detection efforts in distinct areas for loss assessment
- Improve zone metering accuracy
- Improve large system meter accuracy with 27 new ultrasonic 1.5 and 2 inch meters
- Data validity, account investigation, and data checking (ADUs, motel units)

Department of Water Resource Regulatory Actions

- Level 1 Audit of the three Water Systems.
- Additional state drought & supply and demand assessment reporting

End User Consumption Targets

- Data driven targeted public outreach & education
- Excessive use tracking and reporting
- Target rebate program to excessive users
- Deployment of cellular meters to make real time water use available to the customer through on-line accounts

Engineering



Continued Focus on Accelerated Capital Project Delivery

- **Engineering Manager**
 - Management of capital delivery
 - Ensure project delivery as planned in Budget
 - Continue to provide District support services
 - Develop Pavement Management Plan
- **Senior Engineer**
 - Capital delivery of complex projects
- **Project Engineer and Construction Manager**
 - Utilize UPCCAA alternative contracting procedures to deliver projects <\$60,000
 - Deferred and facility maintenance support
 - Plan check and inspection support
- **Continue Prudent Use of Consultants**
 - Design and permitting services
 - Construction inspection

Engineering



Enhance Support Provided to Utility Operations

- Leverage technical expertise of the Engineering and Operations Manager
- Best practices implementation
- Assessment of workload planning and task prioritization

Regulatory Support

- California Air Resources Board – Advanced Clean Fleet Rule monitoring and implementation
- SWRCB - New general permit for the NTPUD Wastewater collection system
 - Goes into effect June 5, 2023
 - Requires new emergency spill response plan and new reporting intervals
- Department of Water Resources
 - Drought reporting requirements, Supply and Demand Assessments
 - Water Audits for all 3 systems

Information Technology



Enhance Level of District-wide Support

- Support Services
 - Continued implementation of internal IT Help Desk
 - Continued use of in-house specialty software support for users
 - Continue IT service contract with Logically for:
 - Security monitoring of servers, workstations, email, web etc.
 - Managed backup and disaster recovery
 - Patch management and drive space monitoring
 - Emergency after hours help desk services
- New Operational & Information Technology (OIT) Technician
 - Network monitoring and management
 - Workstation and tablet deployment
 - Software, licensing and warranty renewals
 - Mobile phone and data plan improvements
 - Motorola radio improvements

Information Technology



Technology Development

- System-wide assessments and upgrades in software and hardware
 - Cyber-security enhancements and best practices implementation
 - SCADA radio network optimization and evaluation of technologies
 - IT & OT server and equipment replacement
 - Continued District computer replacement per schedule
 - New mobile equipment for CivicRec implementation
 - Lucity and Springbrook database integration
 - Mobile access to Lucity, e-mail, USA tickets, CivicRec
 - Records management scanning and archiving
 - Recruitment and hiring software
 - Internal and external web services and enhancements
 - Continue to improve budget status to Managers - OpenGov

Graphical Informational System (GIS)



Leverage GIS Functionality and Improve Map Updates

- Complete as-builts of Golden/Rainbow/Secline Watermains and run a new simulation of the water system hydraulic model
- Include proposed Trout Street watermain project in the mapping
- Improve the map edit process with field information obtained by Operations Staff
- Share data with partner entities for planning and design projects that impact utilities (CalTrans and Placer County road and stormwater CIP)
- Integrate Springbrook master customer data into the GIS database for mobile platform usage
- Leverage StoryMap module for PIO Communications

Computerized Maintenance Management (CMMS)



Continued Development of Lucity CMMS

- Build robust reporting system to retrieve relevant management data
 - Compare to industry established benchmarks
 - Set priorities based on condition and risk
 - Determine performance/success
 - Inform Budget
 - Inform Operations
- Improve asset update information from field collection to GIS input
- Expand Lucity mobile application usage and functionality
- Enroll in Lucity eLearning subscription to maximize software utilization
- Assess opportunities to enhance Operations Coordinator Position
- Continue to leverage outside consultant
- Expand utilization of Lucity in NTEC Operations & Maintenance
- Expand utilization of Lucity in Parks Operations & Maintenance

Recreation, Parks, and NTEC – Workforce



Seasonal Staff Push

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

Development of Full Time Staff

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

Recreation Expansion

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

Succession Planning for NTEC Manager

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

Recreation, Parks, and NTEC – Facilities



Tahoe Vista Recreation Area

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

Recreation, Parks, and NTEC – Facilities



North Tahoe Regional Park

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

Recreation, Parks, and NTEC – Facilities



North Tahoe Event Center

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

Recreation, Parks, and North Tahoe Event Center



North Lake Tahoe Active Recreation Needs Assessment

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

Communications, Marketing, and Outreach



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

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

Continue Customer Information and Marketing Database Improvements

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

Continue to Share District Vision, Mission, and Core Values

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

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

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

NTEC Marketing and Outreach



New –

Update NTEC Marketing Collateral (Print and Digital)

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

Continued –

Social Media Campaigns and Lead Generation

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

Regional Marketing Collaboratives

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

Workforce



Continued Emphasis on Training and Incentive Program

Assess & Build Morale

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

Evaluate Recreation Perks to Employees (Full Time & Seasonal)

Meaningful Events and Team Building

- Continued Partnership with and empowerment of Employee Association

Culture Building

- Customer Service Development

Assess Workforce Housing Opportunities – On-call & Permanent

Ordinances and Policies



Complete Ordinance and Policy Update with District Counsel

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

Pursue Transparency Certificate

Continued Partnerships



Efforts to Continue and Expand Recreation

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

Placer County

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

Fuels Management

- NTFPD

Land Exchange/Use

- CTC and State Parks
- USFS
- Placer County



Continued Partnerships

Multi-District Utility Operations Coordination

Legislative Affairs

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

Climate Transformation Alliance of Truckee-Tahoe

Organization Membership

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



Capital Improvement Program

Draft Fiscal Year 2023/24 Capital Improvement Program 5-year Plan

- \$40.9M 5-Year Plan across all funds
- \$27.5M 5-Year Plan in FY 2022/23 (48% increase)
- Current funding (revenues and reserves) will not allow completion of 5-year Plan as presented
 - District must see additional revenue over the 5-year Plan, and/or
 - Reduction in pace of capital investment over the 5-year Plan
- Year 1 relies on grants (acquired and anticipated) and use of reserves
- Years 2 through 5 intended to inform start of Cost-of-Service Study
- Expect changes to the 5-year Plan as we move through budgeting analysis and the Cost-of-Service Study

Capital Improvement Program



Multi-Year Priority Capital Projects

Projects in the Planning-Design-Construction Process

- Pavement Management Plan District Wide
- Satellite Sewer PS Rehabilitation Design (8 stations in 4 years)
- Sewage Export System
- National Avenue Water Treatment Plant
- Drinking Water and Fire Protection Infrastructure projects (watermains)
 - KB Grid, Brockway, Dollar Cove, Infill projects in service area

Capital Improvement Program



Multi-Year Capital Projects – Planning Phase

Projects in the Concept – Planning Phase – No construction \$\$\$

- North Tahoe Event Center Architectural Study
- TCPUD/NTPUD Joint Active Recreation Needs Assessment
- Base Facilities Master Plan
- Fleet Electrification and Charging Station Facilities

North Tahoe Regional Projects with Impacts to NTPUD

- Kings Beach Western Approach Project
- CalTrans North Lake Blvd Pavement Restoration
- Rule 20 Undergrounding
- North Tahoe Regional Trail
- Workforce Housing Opportunities



Capital Improvement Program

5-year Capital Improvement Plan (cont.)

- Sewer
 - Complete construction of 5 Packaged Sewer Satellite Stations in FY23/24
 - Satellite Pump Station Rehabilitation Design (8 stations in 4 years)
 - Sewage Export Systems Assessment and Predesign
 - Gravity Sewer Main Rehabilitation
 - Sewer Collection Repair and Improvements (manholes, vaults, ARVs, laterals)
 - SCADA Improvements
- Water
 - Golden, Rainbow, and Secline Watermain Replacement in FY23/24
 - Dollar Cove SR 28 Watermain Crossing (Caltrans driven, prior to paving)
 - Trout Street Watermain Replacement
 - Brook – Fox Trailer Park Water Service Improvements
 - Plaza Circle Watermain Looping, SR 267 undercrossing at Commonwealth
 - Carnelian Woods Condominium Water Service Replacement
 - Zone 2 to Zone 1 PRV Connection
 - National Ave Water Treatment Plant Predesign and Assessment
 - Water Pump Station and Reservoir Improvements-District wide
 - Smart Metering Infrastructure – Pursuit of Grant with Bureau of Rec



Capital Improvement Program

5-year Capital Improvement Plan (cont.)

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



Capital Improvement Program

5-year Capital Improvement Plan (cont.)

- Base Facility and General & Administrative
 - Building Improvements
 - Building Roof Replacement
 - Utility Operations Office Reconfiguration
 - Base Area Site Improvements
 - Server and Network Equipment Replacement

Continue Targeted Pursuit of Grants

- Federal/State Funding for Water Infrastructure for Fire Suppression
- Bureau of Reclamation
- Placer County Capital Projects Advisory TOT/TBID Grants
- Placer County Park Dedication Fees
- Proposition 68 California Park Bond Grants
- Land and Water Conservation Fund
- California Tahoe Conservancy Grants
- Vehicle Electrification Grants – Federal, State, Placer County
- Others



Example Budget Schedules

Division	Division Number & Name		* 2023 Actual + Remaining Budgeted = 2023 Projected				2024	Change from Last Audited FS	
Department	Department Number & Name		2023	* 2023	2023	2024			
Income Statement	2022 Budget	2022 Actual	Budget	Actual	Projected	Budget			
Operations									
Operating Revenue	\$ 12,000	\$ 13,000	\$ 13,500	\$ 10,000	\$ 17,143	\$ 15,000		15.4%	= (Budget 2024 - 2022 Actual)/2022 Actual
Internal Revenue	-	-	-	-	-	-		0.0%	
Total Operating Revenue	\$ 12,000	\$ 13,000	\$ 13,500	\$ 10,000	\$ 17,143	\$ 15,000		15.4%	
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%	
Employee Benefits	-	-	-	-	-	-		0.0%	
Outside Services/Contractual	-	-	-	-	-	-		0.0%	
Utilities	(3,000)	(3,100)	(3,000)	(2,200)	(3,771)	(3,400)		9.7%	
Other Operating Expenses	(2,000)	(1,500)	(4,000)	(3,080)	(5,280)	(5,000)		233.3%	
Administration-Buildings-Fleet	-	-	-	-	-	-		0.0%	
Internal Expense	(6,500)	(6,000)	(6,000)	(4,000)	(6,857)	(5,000)		-16.7%	
Debt Service	-	-	-	-	-	-		0.0%	
Depreciation	-	-	-	-	-	-		0.0%	
Total Operating Expense	\$ (11,500)	\$ (10,600)	\$ (13,000)	\$ (9,280)	\$ (15,909)	\$ (13,400)		26.4%	
Balance	\$ 500	\$ 2,400	\$ 500	\$ 720	\$ 1,234	\$ 1,600		-33.3%	

6 months of Fiscal Year * YTD as of December 31, 2022

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

Division Number & Name Example Budget Schedules

Account Number	Description	2022 Budget	2022 Actual	2023 Budget	* 2023 Actual	2023 Projected	2024 Budget	IS Line
xx-xxxx-3010	Service	(12,000)	(13,000)	(13,500)	(10,000)	(17,143)	(15,000)	Operating Revenue
xx-xxxx-4510	Natural Gas	1,500	1,500	1,500	1,000	1,714	1,600	Utilities
xx-xxxx-4515	Electricity	1,000	1,000	1,000	800	1,371	1,300	Utilities
xx-xxxx-4545	Disposal	500	600	500	400	686	500	Utilities
xx-xxxx-4820	Fees and Permits	-	-	-	80	137	-	Other Operating Expenses
xx-xxxx-4710	Repair & Maint. - Buildings	2,000	1,500	4,000	3,000	5,143	5,000	Other Operating Expenses
xx-xxxx-4520	Water	6,500	6,000	6,000	4,000	6,857	5,000	Internal Expense
Total		(500)	(2,400)	(500)	(720)	(1,234)	(1,600)	

xx = Division
xxxx = Department

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

Division Number & Name

Department

Additional Information for Selected Accounts

4710	Repairs & Maintenance - Buildings	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Item A		\$ 1,000	\$ 2,000	\$ 1,000	\$ -
Item B		-	-	2,000	2,000
Item C		-	-	1,000	3,000
Total Repairs & Maintenance - Buildings		\$ 1,000	\$ 2,000	\$ 4,000	\$ 5,000

This section contains more detail for selected accounts



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%
Investment Earnings	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
Operating Expenses												
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
Investment Earnings		-		-		-		-		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



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

Departments by Division

Wastewater

21-2120 Wastewater Collection
21-2130 Wastewater Pump Stations
21-5030 Base

Water

31-3105 National Ave Water Treatment Plant
31-3120 Water Distribution
31-3130 Water Pump Stations
31-5030 Base

Recreation & Parks

43-4310 Regional Park
43-4320 Recreation & Programming
43-4370 Contracted Maintenance
43-4600 Tahoe Vista Recreation Area
51-5100 Event Center Operations
43-4300 Parks Base

Fleet & Equipment

14-2400 Vehicle Shop

General & Administrative and Base

11-1110 Board of Directors
11-1130 Engineering
11-1200 Accounting
11-1500 Public Information Office
11-5040 Administrative
11-5042 Employee Services
11-5044 Information Technology
11-1800 Base Facilities Maintenance



2023 Actual as of December 31, 2022

Wastewater Enterprise

Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 3,760,228	\$ 3,849,366	\$ 4,037,076	\$ 2,082,681	\$ 4,101,219	\$ 4,456,139	15.8%
Internal Revenue	25,680	37,286	40,081	20,426	40,466	44,151	18.4%
Total Operating Revenue	\$ 3,785,908	\$ 3,886,651	\$ 4,077,157	\$ 2,103,107	\$ 4,141,685	\$ 4,500,290	15.8%
Salaries and Wages	\$ (1,045,621)	\$ (1,045,048)	\$ (1,144,816)	\$ (552,049)	\$ (1,118,490)	\$ (1,216,031)	16.4%
Employee Benefits	(519,161)	(465,211)	(562,503)	(273,239)	(552,802)	(616,189)	32.5%
Outside Services/Contractual	(277,050)	(148,894)	(248,763)	(76,427)	(201,740)	(267,360)	79.6%
Utilities	(115,156)	(136,067)	(163,739)	(63,431)	(145,395)	(144,413)	6.1%
Other Operating Expenses	(380,287)	(277,664)	(413,125)	(228,764)	(407,638)	(424,427)	52.9%
Insurance	(48,004)	(47,806)	(55,492)	(25,776)	(54,801)	(78,624)	64.5%
Internal Expense	(24,400)	(26,426)	(30,796)	(14,743)	(31,141)	(15,711)	-40.5%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	(1,355,790)	(1,259,488)	(1,362,342)	(618,376)	(1,311,424)	(1,413,054)	12.2%
Total Operating Expense	\$ (3,765,468)	\$ (3,406,603)	\$ (3,981,576)	\$ (1,852,804)	\$ (3,823,431)	\$ (4,175,809)	22.6%
Operating Contribution	\$ 20,440	\$ 480,048	\$ 95,581	\$ 250,302	\$ 318,254	\$ 324,481	-32.4%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(280,424)	(247,889)	(305,748)	(152,874)	(305,748)	(309,941)	25.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (259,984)	\$ 232,159	\$ (210,168)	\$ 97,428	\$ 12,506	\$ 14,540	-93.7%
Non-Operations							
Property Tax Revenue	\$ 938,000	\$ 938,000	\$ 550,000	\$ 275,000	\$ 550,000	\$ -	-100.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Investment Earnings	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	28	-	27,745	27,745	-	-100.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	105,777	-	(4,000)	(4,000)	-	-100.0%
Income(Loss)	\$ 678,016	\$ 1,275,964	\$ 339,832	\$ 396,173	\$ 586,251	\$ 14,540	-98.9%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 678,016	\$ 1,275,964	\$ 339,832	\$ 396,173	\$ 586,251	\$ 14,540	-98.9%
Earnings Before Interest, Depreciation & Amortization	\$ 2,033,806	\$ 2,535,452	\$ 1,702,174	\$ 1,014,549	\$ 1,897,675	\$ 1,427,594	

2023 Actual as of December 31, 2022



Division Department	21 2120		Wastewater Wastewater Collection			2024 Budget	Change from Last Audited FS
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected		
Income Statement							
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (337,570)	\$ (313,899)	\$ (720,752)	\$ (348,600)	\$ (704,037)	\$ (618,128)	96.9%
Employee Benefits	(177,400)	(155,792)	(368,798)	(178,631)	(361,758)	(324,315)	108.2%
Outside Services/Contractual	(120,400)	(40,964)	(112,263)	(47,882)	(100,545)	(109,400)	167.1%
Utilities	(396)	(417)	(510)	(192)	(439)	-	-100.0%
Other Operating Expenses	(94,840)	(72,899)	(56,300)	(27,868)	(53,468)	(66,600)	-8.6%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(15,000)	(15,000)	(15,000)	(7,500)	(15,000)	-	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (745,606)	\$ (598,971)	\$ (1,273,623)	\$ (610,672)	\$ (1,235,246)	\$ (1,118,443)	86.7%
Operating Contribution							
Allocation of Base	\$ (745,606)	\$ (598,971)	\$ (1,273,623)	\$ (610,672)	\$ (1,235,246)	\$ (1,118,443)	86.7%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (745,606)	\$ (598,971)	\$ (1,273,623)	\$ (610,672)	\$ (1,235,246)	\$ (1,118,443)	86.7%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Investment Earnings	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (745,606)	\$ (598,971)	\$ (1,273,623)	\$ (610,672)	\$ (1,235,246)	\$ (1,118,443)	86.7%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (745,606)	\$ (598,971)	\$ (1,273,623)	\$ (610,672)	\$ (1,235,246)	\$ (1,118,443)	86.7%

Division Department		21 2120	Wastewater Wastewater Collection			2023		2024	
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line	
21-2110-4110	Salaries & Wage - Regular Full	\$ -	\$ 134	\$ -	\$ -	\$ -	\$ 604,617	Salaries and Wages	
21-2120-4110	Salaries & Wage - Regular Full	337,570	256,078	699,150	262,877	611,113	-	Salaries and Wages	
21-2190-4110	Salaries & Wage - Regular Full	-	254	-	-	-	-	Salaries and Wages	
21-2120-4115	Salaries and Wages - Temp	-	1,043	21,602	-	7,201	13,511	Salaries and Wages	
21-2110-4100	Accrued Payroll Expense	-	(214)	-	-	-	-	Salaries and Wages	
21-2120-4100	Accrued Payroll Expense	-	(9,235)	-	8,528	8,528	-	Salaries and Wages	
21-2190-4100	Accrued Payroll Expense	-	(381)	-	-	-	-	Salaries and Wages	
21-2110-4120	Sick/Personal	-	14	-	-	-	-	Salaries and Wages	
21-2120-4120	Sick/Personal	-	19,262	-	14,831	14,831	-	Salaries and Wages	
21-2190-4120	Sick/Personal	-	29	-	-	-	-	Salaries and Wages	
21-2120-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages	
21-2110-4125	Vacation Time	-	17	-	-	-	-	Salaries and Wages	
21-2120-4125	Vacation Time	-	20,348	-	29,302	29,302	-	Salaries and Wages	
21-2190-4125	Vacation Time	-	17	-	-	-	-	Salaries and Wages	
21-2120-4127	Holiday Pay	-	14,446	-	15,819	15,819	-	Salaries and Wages	
21-2120-4130	Administrative Leave	-	2,254	-	1,021	1,021	-	Salaries and Wages	
21-2110-4135	Compensatory Time	-	(1)	-	-	-	-	Salaries and Wages	
21-2120-4135	Compensatory Time	-	6,028	-	6,105	6,105	-	Salaries and Wages	
21-2190-4135	Compensatory Time	-	(1)	-	-	-	-	Salaries and Wages	
21-2110-4145	Overtime	-	1	-	-	-	-	Salaries and Wages	
21-2120-4145	Overtime	-	2,903	-	9,759	9,759	-	Salaries and Wages	
21-2190-4145	Overtime	-	1	-	-	-	-	Salaries and Wages	
21-2110-4185	Workers' Comp Leave	-	1	-	-	-	-	Salaries and Wages	
21-2120-4185	Workers' Comp Leave	-	899	-	351	351	-	Salaries and Wages	
21-2190-4185	Workers' Comp Leave	-	1	-	-	-	-	Salaries and Wages	
21-2120-4190	Paid Time Off	-	-	-	7	7	-	Salaries and Wages	
21-2110-4200	F.I.C.A.	-	13	-	-	-	-	Employee Benefits	
21-2120-4200	F.I.C.A.	25,824	24,502	55,138	25,493	52,684	47,287	Employee Benefits	
21-2190-4200	F.I.C.A.	-	23	-	-	-	-	Employee Benefits	
21-2110-4300	Accrued Benefit Expense	-	(48)	-	-	-	-	Employee Benefits	
21-2120-4300	Accrued Benefit Expense	-	(2,061)	-	1,948	1,948	-	Employee Benefits	
21-2190-4300	Accrued Benefit Expense	-	(87)	-	-	-	-	Employee Benefits	
21-2110-4305	Allocated Benefit	-	293	-	-	-	-	Employee Benefits	
21-2120-4305	Allocated Benefit	96,270	81,466	195,361	97,399	194,705	172,433	Employee Benefits	
21-2190-4305	Allocated Benefit	-	529	-	-	-	-	Employee Benefits	
21-2110-4345	Workers' Comp Insurance	-	11	-	-	-	-	Employee Benefits	
21-2120-4345	Workers' Comp Insurance	24,427	23,227	59,397	25,088	54,379	47,181	Employee Benefits	
21-2190-4345	Workers' Comp Insurance	-	19	-	-	-	-	Employee Benefits	
21-2110-4356	CalPERS	-	14	-	-	-	-	Employee Benefits	
21-2120-4356	CalPERS	29,946	26,930	57,090	28,664	57,100	56,262	Employee Benefits	
21-2190-4356	CalPERS	-	26	-	-	-	-	Employee Benefits	
21-2120-4368	Unemployment Insur. Exp Rating	910	904	1,765	38	917	1,114	Employee Benefits	
21-2120-4369	Employment Training Tax	24	31	48	1	25	39	Employee Benefits	
21-2120-4465	Contractual Services	120,400	40,964	112,263	47,882	100,545	109,400	Outside Services/Contractual	
21-2120-4515	Electricity	396	417	510	192	439	-	Utilities	
21-2120-4610	Operating Supplies	88,200	71,634	39,300	22,425	39,825	49,600	Other Operating Expenses	
21-2120-4640	Equipment	4,000	-	15,000	5,223	12,723	15,000	Other Operating Expenses	
21-2120-4820	Fees & Permits	2,640	1,265	2,000	220	920	2,000	Other Operating Expenses	
21-2120-4805	Dumping Fees	15,000	15,000	15,000	7,500	15,000	-	Internal Expense	
Total		\$ 745,606	\$ 598,971	\$ 1,273,623	\$ 610,672	\$ 1,235,246	\$ 1,118,443		

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

2023 Actual as of December 31, 2022



Division Department	21 2130		Wastewater Wastewater Pump Stations			2024 Budget	Change from Last Audited FS
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected		
Income Statement							
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (178,529)	\$ (185,770)	\$ (158,571)	\$ (81,201)	\$ (160,182)	\$ (214,402)	15.4%
Employee Benefits	(93,821)	(93,809)	(82,866)	(41,114)	(82,388)	(112,791)	20.2%
Outside Services/Contractual	(80,700)	(48,725)	(75,800)	(24,162)	(57,462)	(107,760)	121.2%
Utilities	(111,760)	(125,667)	(150,929)	(56,487)	(133,404)	(132,833)	5.7%
Other Operating Expenses	(182,700)	(136,962)	(260,500)	(128,878)	(243,602)	(258,200)	88.5%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(5,400)	(10,243)	(11,796)	(5,743)	(11,641)	(11,711)	14.3%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (652,909)	\$ (601,176)	\$ (740,462)	\$ (337,584)	\$ (688,679)	\$ (837,697)	39.3%
Operating Contribution							
Allocation of Base	\$ (652,909)	\$ (601,176)	\$ (740,462)	\$ (337,584)	\$ (688,679)	\$ (837,697)	39.3%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (652,909)	\$ (601,176)	\$ (740,462)	\$ (337,584)	\$ (688,679)	\$ (837,697)	39.3%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Investment Earnings	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (652,909)	\$ (601,176)	\$ (740,462)	\$ (337,584)	\$ (688,679)	\$ (837,697)	39.3%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (652,909)	\$ (601,176)	\$ (740,462)	\$ (337,584)	\$ (688,679)	\$ (837,697)	39.3%

Division Department		21 2130		Wastewater Wastewater Pump Stations			2024		
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line	
21-2130-4110	Salaries & Wage - Regular Full	\$ 178,529	\$ 149,240	\$ 158,571	\$ 62,428	\$ 141,410	\$ 214,402	Salaries and Wages	
21-2130-4115	Salries and Wages - Temp	-	2,001	-	-	-	-	Salaries and Wages	
21-2130-4100	Accrued Payroll Expense	-	(6,603)	-	96	96	-	Salaries and Wages	
21-2130-4120	Sick/Personal	-	11,107	-	3,556	3,556	-	Salaries and Wages	
21-2130-4123	Bereavement Pay	-	65	-	262	262	-	Salaries and Wages	
21-2130-4125	Vacation Time	-	15,750	-	5,205	5,205	-	Salaries and Wages	
21-2130-4127	Holiday Pay	-	8,416	-	3,499	3,499	-	Salaries and Wages	
21-2130-4130	Administrative Leave	-	220	-	-	-	-	Salaries and Wages	
21-2130-4135	Compensatory Time	-	1,580	-	1,640	1,640	-	Salaries and Wages	
21-2130-4145	Overtime	-	3,885	-	4,503	4,503	-	Salaries and Wages	
21-2130-4185	Workers' Comp Leave	-	108	-	9	9	-	Salaries and Wages	
21-2130-4190	Paid Time Off	-	-	-	3	3	-	Salaries and Wages	
21-2130-4200	F.I.C.A.	13,657	14,640	12,131	6,168	12,210	16,402	Employee Benefits	
21-2130-4300	Accrued Benefit Expense	-	(1,451)	-	33	33	-	Employee Benefits	
21-2130-4305	Allocated Benefit	50,914	51,508	44,309	22,687	44,757	61,146	Employee Benefits	
21-2130-4345	Workers' Comp Insurance	12,918	13,776	13,068	6,298	12,807	16,252	Employee Benefits	
21-2130-4356	CalPERS	15,837	14,920	12,948	5,926	12,376	18,639	Employee Benefits	
21-2130-4368	Unemployment Insur. Exp Rating	481	402	400	1	200	339	Employee Benefits	
21-2130-4369	Employment Training Tax	13	14	11	0	5	13	Employee Benefits	
21-2130-4465	Contractual Services	80,700	48,725	75,800	24,162	57,462	107,760	Outside Services/Contractual	
21-2130-4510	Natural Gas	1,400	2,202	4,020	767	3,347	6,700	Utilities	
21-2130-4515	Electricity	107,000	121,450	146,909	55,720	130,057	126,133	Utilities	
21-2130-4540	Telephone	3,360	2,016	-	-	-	-	Utilities	
21-2130-4610	Operating Supplies	146,200	127,080	240,200	118,920	221,144	230,700	Other Operating Expenses	
21-2130-4630	Tools	-	590	-	-	-	-	Other Operating Expenses	
21-2130-4640	Equipment	31,000	5,003	10,000	1,047	7,047	16,500	Other Operating Expenses	
21-2130-4820	Fees & Permits	5,500	4,289	10,300	8,911	15,411	11,000	Other Operating Expenses	
21-2130-4520	Water	5,400	10,243	11,796	5,743	11,641	11,711	Internal Expense	
Total		\$ 652,909	\$ 601,176	\$ 740,462	\$ 337,584	\$ 688,679	\$ 837,697		

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

2023 Actual as of December 31, 2022



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

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

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



Water Enterprise

2023 Actual as of December 31, 2022

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Income Statement							
Operations							
Operating Revenue	\$ 4,459,041	\$ 4,396,729	\$ 4,662,163	\$ 2,292,428	\$ 4,568,141	\$ 4,893,252	11.3%
Internal Revenue	89,970	62,508	75,923	34,324	69,845	50,940	-18.5%
Total Operating Revenue	\$ 4,549,011	\$ 4,459,237	\$ 4,738,086	\$ 2,326,752	\$ 4,637,985	\$ 4,944,192	10.9%
Salaries and Wages	\$ (1,136,072)	\$ (991,821)	\$ (1,063,833)	\$ (518,481)	\$ (1,070,959)	\$ (1,160,412)	17.0%
Employee Benefits	(566,695)	(510,491)	(524,333)	(254,330)	(527,874)	(569,595)	11.6%
Outside Services/Contractual	(206,260)	(183,125)	(189,165)	(72,536)	(156,356)	(232,679)	27.1%
Utilities	(189,324)	(228,301)	(259,611)	(118,751)	(236,267)	(258,233)	13.1%
Other Operating Expenses	(399,580)	(351,805)	(425,195)	(211,465)	(403,331)	(505,907)	43.8%
Insurance	(48,004)	(47,806)	(55,492)	(25,776)	(54,801)	(78,624)	64.5%
Internal Expense	(30,880)	(28,592)	(32,037)	(14,252)	(31,271)	(17,460)	-38.9%
Debt Service	(69,499)	(69,498)	(60,821)	(27,241)	(55,769)	(38,868)	-44.1%
Depreciation	(1,069,745)	(1,096,683)	(1,186,158)	(562,216)	(1,194,208)	(1,298,712)	18.4%
Total Operating Expense	\$ (3,716,058)	\$ (3,508,123)	\$ (3,796,645)	\$ (1,805,049)	\$ (3,730,836)	\$ (4,160,490)	18.6%
Operating Contribution	\$ 832,952	\$ 951,114	\$ 941,441	\$ 521,703	\$ 907,149	\$ 783,702	-17.6%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(262,805)	(228,089)	(287,406)	(143,703)	(287,406)	(291,479)	27.8%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ 570,147	\$ 723,025	\$ 654,035	\$ 378,000	\$ 619,743	\$ 492,223	-31.9%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ 4,150,000	\$ 2,075,000	\$ 4,150,000	\$ 1,700,000	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	100,000	607,551	657,551	-	0.0%
Investment Earnings	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	38,000	61,722	71,835	41,485	77,403	80,000	29.6%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	115,937	-	-	-	-	-100.0%
Income(Loss)	\$ 608,147	\$ 900,684	\$ 4,975,870	\$ 3,102,036	\$ 5,504,696	\$ 2,272,223	152.3%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 608,147	\$ 900,684	\$ 4,975,870	\$ 3,102,036	\$ 5,504,696	\$ 2,272,223	152.3%
Earnings Before Interest, Depreciation & Amortization	\$ 1,747,391	\$ 2,066,865	\$ 6,222,849	\$ 3,691,493	\$ 6,754,673	\$ 3,609,802	

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

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

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

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Division Department	31 3120		Water Water Distribution			2024 Budget	Change from Last Audited FS
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected		
Income Statement							
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (411,152)	\$ (379,875)	\$ (640,036)	\$ (301,174)	\$ (642,013)	\$ (664,747)	75.0%
Employee Benefits	(216,069)	(184,946)	(330,108)	(152,319)	(328,980)	(346,176)	87.2%
Outside Services/Contractual	(57,300)	(66,662)	(39,100)	(33,497)	(44,697)	(55,550)	-16.7%
Utilities	-	-	-	-	-	-	0.0%
Other Operating Expenses	(173,310)	(207,321)	(198,400)	(110,229)	(199,979)	(234,950)	13.3%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(15,000)	(15,000)	(15,000)	(7,500)	(15,000)	-	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (872,831)	\$ (853,804)	\$ (1,222,644)	\$ (604,719)	\$ (1,230,669)	\$ (1,301,423)	52.4%
Operating Contribution	\$ (872,831)	\$ (853,804)	\$ (1,222,644)	\$ (604,719)	\$ (1,230,669)	\$ (1,301,423)	52.4%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (872,831)	\$ (853,804)	\$ (1,222,644)	\$ (604,719)	\$ (1,230,669)	\$ (1,301,423)	52.4%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Investment Earnings	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (872,831)	\$ (853,804)	\$ (1,222,644)	\$ (604,719)	\$ (1,230,669)	\$ (1,301,423)	52.4%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (872,831)	\$ (853,804)	\$ (1,222,644)	\$ (604,719)	\$ (1,230,669)	\$ (1,301,423)	52.4%

Division Department		31 3120		Water Water Distribution			2024		
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line	
31-3120-4110	Salaries & Wage - Regular Full	\$ 411,152	\$ 293,413	\$ 628,035	\$ 215,834	\$ 552,671	\$ 653,958	Salaries and Wages	
31-3120-4115	Salaries and Wages - Temp	-	1,697	12,001	-	4,001	10,789	Salaries and Wages	
31-3120-4100	Accrued Payroll Expense	-	(11,859)	-	5,562	5,562	-	Salaries and Wages	
31-3120-4120	Sick/Personal	-	28,843	-	21,233	21,233	-	Salaries and Wages	
31-3120-4123	Bereavement Pay	-	338	-	1,290	1,290	-	Salaries and Wages	
31-3120-4125	Vacation Time	-	33,435	-	26,075	26,075	-	Salaries and Wages	
31-3120-4127	Holiday Pay	-	18,841	-	14,636	14,636	-	Salaries and Wages	
31-3120-4130	Administrative Leave	-	2,318	-	1,021	1,021	-	Salaries and Wages	
31-3120-4135	Compensatory Time	-	7,998	-	5,205	5,205	-	Salaries and Wages	
31-3120-4145	Overtime	-	4,306	-	9,906	9,906	-	Salaries and Wages	
31-3120-4185	Workers' Comp Leave	-	546	-	247	247	-	Salaries and Wages	
31-3120-4190	Paid Time Off	-	-	-	167	167	-	Salaries and Wages	
31-3120-4200	F.I.C.A.	31,453	29,762	48,963	22,064	48,138	50,853	Employee Benefits	
31-3120-4300	Accrued Benefit Expense	-	(2,639)	-	1,266	1,266	-	Employee Benefits	
31-3120-4305	Allocated Benefit	117,255	97,458	175,489	83,817	177,939	186,505	Employee Benefits	
31-3120-4345	Workers' Comp Insurance	29,751	28,092	52,745	21,512	49,601	50,649	Employee Benefits	
31-3120-4356	CalPERS	36,473	31,202	51,283	23,629	51,134	56,896	Employee Benefits	
31-3120-4368	Unemployment Insur. Exp Rating	1,108	1,035	1,585	29	879	1,232	Employee Benefits	
31-3120-4369	Employment Training Tax	29	35	43	1	24	42	Employee Benefits	
31-3120-4435	Software Licenses/Maintenance	5,200	7,472	-	-	-	-	Outside Services/Contractual	
31-3120-4465	Contractual Services	52,100	59,190	39,100	33,497	44,697	55,550	Outside Services/Contractual	
31-3120-4610	Operating Supplies	168,600	205,771	195,100	108,976	197,376	231,600	Other Operating Expenses	
31-3120-4640	Equipment	-	-	-	363	363	-	Other Operating Expenses	
31-3120-4816	Shipping	1,320	1,275	1,300	835	1,485	1,350	Other Operating Expenses	
31-3120-4820	Fees & Permits	3,390	275	2,000	55	755	2,000	Other Operating Expenses	
31-3120-4805	Dumping Fees	15,000	15,000	15,000	7,500	15,000	-	Internal Expense	
Total		\$ 872,831	\$ 853,804	\$ 1,222,644	\$ 604,719	\$ 1,230,669	\$ 1,301,423		

Division	31	Water	2021	2022	2023	2024
Department	3120	Water Distribution	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Meter Calibration		\$ -	\$ 6,700	\$ 5,500	\$ 5,500
	Monthly Water Sampling		5,400	8,400	6,000	8,450
	Hot Tap Valves		7,500	6,000	12,600	6,000
	Monthly Cellular Meter Service		-	-	-	2,600
	Patch Paving		30,000	23,000	15,000	15,000
	Water Tank Cleaning and Inspection		6,500	8,000	-	18,000
	Total Contractual Services		\$ 49,400	\$ 52,100	\$ 39,100	\$ 55,550
4610	Operating Supplies					
	Water Meter Repair / Taps / Saddles / Stops		\$ -	\$ 2,500	\$ 10,000	\$ 104,000
	Marking Paint, Whiskers, Nails, etc.		-	1,500	2,000	-
	Fittings / Connectors / Small Parts		-	1,200	1,200	-
	Chlorine Test Kits / Reagents		1,200	1,200	1,200	1,500
	Backfill / Sand / Base Rock / Hydro Patch		-	8,000	7,000	9,900
	Cold Mix		-	1,500	2,000	-
	Pipe / Meter Boxes / Lids / Tubing		67,000	62,400	68,000	-
	Asphalt		-	-	400	-
	Hydrants/Valves		-	-	15,000	27,500
	Traffic Control Supplies		4,400	5,500	5,500	5,500
	Water Meter & ERT Replacements		20,000	14,000	-	-
	Leak Sensors		-	7,500	9,600	-
	Water Meters		20,000	40,500	50,000	60,000
	TCPUD Water Purchases		22,800	22,800	23,200	23,200
	Total Operating Supplies		\$ 135,400	\$ 168,600	\$ 195,100	\$ 231,600

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Division Department	31 3130		Water Water Pump Stations					Change from Last Audited FS
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget		
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (97,555)	\$ (103,759)	\$ (94,787)	\$ (52,605)	\$ (99,817)	\$ (106,373)		2.5%
Employee Benefits	(51,267)	(51,307)	(49,534)	(26,628)	(51,300)	(55,843)		8.8%
Outside Services/Contractual	(19,250)	(8,804)	(32,800)	(3,566)	(10,866)	(46,549)		428.7%
Utilities	(180,124)	(216,722)	(246,211)	(112,740)	(223,556)	(243,793)		12.5%
Other Operating Expenses	(28,400)	(16,679)	(44,000)	(13,192)	(32,742)	(46,000)		175.8%
Insurance	-	-	-	-	-	-		0.0%
Internal Expense	-	-	-	-	-	-		0.0%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (376,596)	\$ (397,271)	\$ (467,333)	\$ (208,730)	\$ (418,281)	\$ (498,558)		25.5%
Operating Contribution	\$ (376,596)	\$ (397,271)	\$ (467,333)	\$ (208,730)	\$ (418,281)	\$ (498,558)		25.5%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (376,596)	\$ (397,271)	\$ (467,333)	\$ (208,730)	\$ (418,281)	\$ (498,558)		25.5%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	-	0.0%
Investment Earnings	-	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (376,596)	\$ (397,271)	\$ (467,333)	\$ (208,730)	\$ (418,281)	\$ (498,558)		25.5%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	-	0.0%
Balance	\$ (376,596)	\$ (397,271)	\$ (467,333)	\$ (208,730)	\$ (418,281)	\$ (498,558)		25.5%

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

Division	31	Water	2021	2022	2023	2024
Department	3130	Water Pump Stations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Snow Removal		\$ 4,200	\$ 3,825	\$ 5,000	\$ 7,650
	Fire Extinguisher Inspections - Water Facilities		250	475	1,500	1,500
	E-MASS and Maintenance		3,500	3,500	20,000	25,000
	Pump Repair		6,000	6,000	6,000	6,000
	Generator Preventative Maintenance		-	-	-	6,000
	Diesel Fuel Filtration Park Well		3,000	-	-	-
	UVAS Calibration Service		-	4,400	-	-
	Arc Flash Glove Inspection		-	400	300	399
	Crane Inspections		275	650	-	-
	Total Contractual Services		\$ 17,225	\$ 19,250	\$ 32,800	\$ 46,549
4610	Operating Supplies					
	Hardware / Electrical / Batteries		\$ 9,600	\$ 15,900	\$ 21,300	\$ 22,400
	Sampling Reagents		-	-	7,000	7,000
	Total Equipment		\$ 9,600	\$ 15,900	\$ 28,300	\$ 29,400
4640	Equipment					
	Park Tank to Park Well Communication		\$	6,000	\$	-
	R & R Damaged / Failed Equipment			6,000		14,000
	Total Total		\$	12,000	\$	14,000

2023 Actual as of December 31, 2022



Division Department	31 5030		Water Base					2024 Budget	Change from Last Audited FS
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected				
Income Statement									
Operations									
Operating Revenue	\$ 4,459,041	\$ 4,396,729	\$ 4,662,163	\$ 2,292,428	\$ 4,568,141	\$ 4,893,252		11.3%	
Internal Revenue	89,970	62,508	75,923	34,324	69,845	50,940		-18.5%	
Total Operating Revenue	\$ 4,549,011	\$ 4,459,237	\$ 4,738,086	\$ 2,326,752	\$ 4,637,985	\$ 4,944,192		10.9%	
Salaries and Wages	\$ (512,046)	\$ (385,345)	\$ (144,950)	\$ (59,559)	\$ (132,309)	\$ (258,375)		-32.9%	
Employee Benefits	(238,756)	(211,277)	(48,504)	(21,249)	(45,550)	(97,075)		-54.1%	
Outside Services/Contractual	(93,070)	(91,642)	(90,900)	(24,178)	(78,728)	(92,300)		0.7%	
Utilities	(3,000)	(5,459)	(7,200)	(2,951)	(6,551)	(6,480)		18.7%	
Other Operating Expenses	(131,410)	(77,497)	(92,795)	(66,268)	(106,088)	(128,147)		65.4%	
Insurance	(48,004)	(47,806)	(55,492)	(25,776)	(54,801)	(78,624)		64.5%	
Internal Expense	(4,000)	(2,013)	(4,000)	(500)	(3,500)	(4,000)		98.7%	
Debt Service	(69,499)	(69,498)	(60,821)	(27,241)	(55,769)	(38,868)		-44.1%	
Depreciation	(1,069,745)	(1,096,683)	(1,186,158)	(562,216)	(1,194,208)	(1,298,712)		18.4%	
Total Operating Expense	\$ (2,169,529)	\$ (1,987,220)	\$ (1,690,820)	\$ (789,938)	\$ (1,677,504)	\$ (2,002,582)		0.8%	
Operating Contribution	\$ 2,379,482	\$ 2,472,017	\$ 3,047,265	\$ 1,536,814	\$ 2,960,482	\$ 2,941,611		19.0%	
Allocation of Base	-	-	-	-	-	-		0.0%	
Allocation of Fleet	(262,805)	(228,089)	(287,406)	(143,703)	(287,406)	(291,479)		27.8%	
Allocation of General & Administrative	-	-	-	-	-	-		0.0%	
Operating Income(Loss)	\$ 2,116,677	\$ 2,243,928	\$ 2,759,859	\$ 1,393,111	\$ 2,673,076	\$ 2,650,132		18.1%	
Non-Operations									
Property Tax Revenue	\$ -	\$ -	\$ 4,150,000	\$ 2,075,000	\$ 4,150,000	\$ 1,700,000		0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%	
Grant Revenue	-	-	100,000	607,551	657,551	-		0.0%	
Investment Earnings	-	-	-	-	-	-		0.0%	
Other Non-Op Revenue	38,000	61,722	71,835	41,485	77,403	80,000		29.6%	
Capital Contribution	-	-	-	-	-	-		0.0%	
Other Non-Op Expenses	-	115,937	-	-	-	-		-100.0%	
Income(Loss)	\$ 2,154,677	\$ 2,421,587	\$ 7,081,694	\$ 4,117,147	\$ 7,558,029	\$ 4,430,132		82.9%	
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%	
Transfers	-	-	-	-	-	-		0.0%	
Balance	\$ 2,154,677	\$ 2,421,587	\$ 7,081,694	\$ 4,117,147	\$ 7,558,029	\$ 4,430,132		82.9%	

Division Department		31 5030		Water Base						
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line		
33-5030-3120	Water System Replacement Fee	\$ (1,473,109)	\$ (1,490,746)	\$ (1,550,659)	\$ (760,306)	\$ (1,535,635)	\$ (1,620,361)	Operating Revenue		
33-5030-3130	Fed/State Mandate Fee	(71,072)	(71,058)	(74,653)	(36,620)	(73,946)	(79,536)	Operating Revenue		
31-3110-3000	Water Sales	-	62,508	-	34,324	34,324	-	Operating Revenue		
31-5030-3000	Water Sales	89,970	-	75,923	-	35,521	50,940	Operating Revenue		
31-3110-3200	Water Sales	-	(581)	-	-	-	-	Operating Revenue		
31-5030-3200	Water Sales	(1,977,795)	(54,039)	(58,116)	(27,225)	(56,283)	(57,974)	Operating Revenue		
31-3110-3205	Metered Water	-	5,079	-	-	-	-	Operating Revenue		
31-5030-3205	Metered Water	(982,535)	(61,732)	(124,476)	(56,108)	(112,122)	(119,383)	Operating Revenue		
31-5030-3210	Single Family Water Sales	-	(1,301,301)	(1,177,102)	(664,758)	(1,253,309)	(1,430,763)	Operating Revenue		
31-5030-3215	Single Fam Meter Water	-	(428,943)	(628,323)	(288,508)	(571,253)	(513,405)	Operating Revenue		
31-5030-3220	Multi Res Water Sales	-	(318,747)	(332,778)	(161,485)	(327,874)	(343,879)	Operating Revenue		
31-5030-3225	Multi Res Metered	-	(135,219)	(164,925)	(76,385)	(150,602)	(162,529)	Operating Revenue		
31-5030-3230	Mixed Use Water Sales	-	(312,365)	(329,581)	(157,637)	(322,428)	(335,685)	Operating Revenue		
31-5030-3235	Mixed Use Metered	-	(164,520)	(238,473)	(105,594)	(212,906)	(224,676)	Operating Revenue		
31-5030-3300	Utility Billing Accrual	-	104,978	-	(3,934)	(3,934)	-	Operating Revenue		
32-5030-3300	Utility Billing Accrual	-	14,840	-	-	-	-	Operating Revenue		
33-5030-3300	Utility Billing Accrual	-	(3,851)	-	(3,192)	(3,192)	-	Operating Revenue		
31-5030-3301	Consumption Revenue Accrual	-	(80,192)	-	47,217	47,217	-	Operating Revenue		
31-3100-3325	Turn On / Turn Off Charge	-	(6,080)	-	(3,930)	(3,930)	-	Operating Revenue		
31-5030-3325	Turn On / Turn Off Charge	(9,500)	-	(9,000)	-	(4,500)	(6,000)	Operating Revenue		
32-3100-3335	Connection Fees - Water	-	(8,465)	-	(5,079)	(5,079)	-	Operating Revenue		
32-5030-3335	Connection Fees - Water	(10,000)	(59,242)	(10,000)	(7,837)	(12,837)	(10,000)	Operating Revenue		
32-3100-3336	Connection Fees - Fire Serv	-	5,184	-	(6,480)	(6,480)	-	Operating Revenue		
32-5030-3336	Connection Fees - Fire Serv	(10,000)	(13,408)	(10,000)	8,441	3,441	(10,000)	Operating Revenue		
31-3100-3350	Winterization Water Fee	-	(750)	-	-	-	-	Operating Revenue		
31-5030-3350	Winterization Water Fee	-	-	-	-	-	-	Operating Revenue		
31-3100-3360	Hydrant Rental Revenue	-	-	-	-	-	-	Operating Revenue		
31-3100-3365	Time and Material Revenue	-	1,537	-	603	603	-	Operating Revenue		
31-5030-3365	Meter Install Fee	(15,000)	(79,616)	(30,000)	(17,936)	(32,936)	(30,000)	Operating Revenue		
31-5030-3911	Reallocation of Property Tax Revenue	-	-	(4,150,000)	(2,075,000)	(4,150,000)	(1,700,000)	Property Tax Revenue		
31-3110-7000	Internal Water Sales	-	(62,508)	-	(34,324)	(34,324)	-	Internal Revenue		
31-5030-7000	Internal Water Sales	(89,970)	-	(75,923)	-	(35,521)	(50,940)	Internal Revenue		
31-5030-4100	Accrued Payroll Expense	-	(80,794)	-	(4,697)	(4,697)	-	Salaries and Wages		
31-5030-4105	Wages - Capital Projects	-	-	-	-	-	-	Salaries and Wages		
31-5030-4110	Salaries & Wage - Regular Full	418,386	337,967	63,165	24,710	56,172	167,866	Salaries and Wages		
31-5030-4115	Salaries and Wages - Temp	-	787	5,201	-	1,734	-	Salaries and Wages		
31-5030-4120	Sick/Personal	-	22,300	-	7,912	7,912	-	Salaries and Wages		
31-5030-4123	Bereavement Pay	-	1,840	-	-	-	-	Salaries and Wages		
31-5030-4125	Vacation Time	-	26,870	-	5,058	5,058	-	Salaries and Wages		
31-5030-4127	Holiday Pay	-	19,654	-	1,314	1,314	-	Salaries and Wages		
31-5030-4130	Administrative Leave	-	7,250	-	982	982	-	Salaries and Wages		
31-5030-4135	Compensatory Time	-	4,329	-	1,610	1,610	-	Salaries and Wages		
31-5030-4140	Standby/Monitoring Pay	39,659	42,383	46,968	22,620	46,788	47,074	Salaries and Wages		
31-5030-4145	Overtime	54,000	1,909	29,617	50	15,437	43,435	Salaries and Wages		
31-5030-4185	Workers' Comp Leave	-	849	-	-	-	-	Salaries and Wages		
31-5030-4200	F.I.C.A.	39,171	35,118	11,089	3,013	8,578	19,766	Employee Benefits		
31-5030-4300	Accrued Benefit Expense	-	(2,278)	-	(1,209)	(1,209)	-	Employee Benefits		
31-5030-4305	Allocated Benefit	119,318	116,306	17,650	16,641	25,432	47,874	Employee Benefits		
31-5030-4345	Workers' Comp Insurance	37,052	26,007	11,945	1,917	7,913	12,576	Employee Benefits		
31-5030-4356	CalPERS	41,905	35,153	7,576	867	4,693	16,298	Employee Benefits		
31-5030-4368	Unemployment Insur. Exp Rating	1,273	939	234	20	138	546	Employee Benefits		

Division Department		31 5030		Water Base						
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line		
31-5030-4369	Employment Training Tax	\$ 36	\$ 32	\$ 10	\$ 1	\$ 6	\$ 14	Employee Benefits		
31-5030-4425	Attorney Fees	-	11,703	-	4,328	4,328	12,000	Outside Services/Contractual		
31-5030-4435	Software Licenses/Maintenance	2,150	1,944	-	-	-	-	Outside Services/Contractual		
31-5030-4465	Contractual Services	90,920	77,995	90,900	19,851	74,401	80,300	Outside Services/Contractual		
31-5030-4540	Telephone	3,000	5,459	7,200	2,951	6,551	6,480	Utilities		
31-5030-4610	Operating Supplies	19,000	6,807	12,000	8,127	14,627	12,000	Other Operating Expenses		
31-5030-4620	Uniforms	4,500	7,450	4,625	4,041	4,041	5,047	Other Operating Expenses		
31-5030-4621	Safety Gear	7,200	2,238	14,000	6,899	12,899	14,000	Other Operating Expenses		
31-5030-4630	Tools	7,500	716	5,000	1,265	3,765	5,000	Other Operating Expenses		
31-5030-4880	Memberships	18,700	16,936	19,650	21,551	40,351	22,650	Other Operating Expenses		
31-5030-4640	Equipment	12,200	5,904	8,800	600	2,100	10,500	Other Operating Expenses		
31-5030-4710	Repair & Maint. - Buildings	2,000	-	5,000	708	708	5,000	Other Operating Expenses		
31-5030-4820	Fees & Permits	35,590	29,080	4,320	4,071	4,791	33,820	Other Operating Expenses		
31-5030-4825	Taxes & Licenses	2,720	1,095	1,100	210	510	1,100	Other Operating Expenses		
31-5030-4830	Travel	16,000	657	8,000	364	1,864	7,500	Other Operating Expenses		
31-5030-4855	Conference, Education, & Training Registration or Fees	6,000	6,613	9,800	18,433	20,433	10,100	Other Operating Expenses		
31-5030-4870	Insurance	48,004	47,806	55,492	25,776	54,801	78,624	Insurance		
31-5030-4836	Rent of Event Center	4,000	2,013	4,000	500	3,500	4,000	Internal Expense		
31-5030-5060	Interest Expense	69,499	69,498	60,821	27,241	55,769	38,868	Debt Service		
31-5030-5600	Depreciation Expense	1,069,745	1,096,683	1,186,158	562,216	1,194,208	1,298,712	Depreciation		
31-5030-6020	Fleet Allocation	262,805	228,089	287,406	143,703	287,406	291,479	Allocation of Fleet		
31-5030-3435	Grant Revenue	-	-	(100,000)	(607,551)	(657,551)	-	Grant Revenue		
31-5030-3950	Miscellaneous Revenue	(38,000)	(61,722)	(71,835)	(41,485)	(77,403)	(80,000)	Other Non-Op Revenue		
31-5030-3438	CapContribution-Infrastructure	-	-	-	-	-	-	Capital Contribution		
31-5040-4358	Pension Expense	-	(115,937)	-	-	-	-	Other Non-Op Expenses		
31-5030-4890	Employee Relations	-	-	500	-	-	1,430	Other Operating Expenses		
Total		\$ (2,154,677)	\$ (2,421,587)	\$ (7,081,694)	\$ (4,117,147)	\$ (7,558,029)	\$ (4,430,132)			

Division	31	Water	2021	2022	2023	2024
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Fire Extinguisher Inspections - Water Facilities		\$ 300	\$ 300	\$ 800	\$ 800
	Backflow Gauge Calibrated		100	120	200	200
	Annual Service Air Compressor		500	1,600	1,600	1,000
	Traffic Control Training		900	-	-	-
	Respirator / Pulmonary Fit Test		1,750	2,250	2,250	2,600
	Forklift Training		1,600	1,500	1,500	1,500
	CPR / First Aid Training		1,600	1,600	1,600	2,000
	Handheld Radio Repairs		1,800	2,000	600	1,800
	Gas Monitor Sensors		-	1,600	1,600	1,600
	Safety & Hazmat Consultants		19,200	19,200	19,200	19,800
	Emergency Response Plan Consultant		-	30,000	-	-
	Cost of Service Study Implementation Support		-	-	30,000	18,000
	Federal Legislative Advocacy		-	30,000	30,000	30,000
	USA Dig Line Location Service		800	750	750	1,000
	Cylinder Hydro Test		-	-	800	-
	Total Contractual Services		\$ 28,550	\$ 90,920	\$ 90,900	\$ 80,300
4640	Equipment					
	Various Equipment		\$ -	\$ -	\$ 3,000	\$ 3,000
	Hand Held Radios		-	-	-	3,000
	Meter Pit Pumps		-	4,600	-	-
	Track Barrow		-	3,600	-	-
	Jack Hammer		-	-	1,800	-
	Snow Blower		-	4,000	4,000	4,500
	Total Equipment		\$ -	\$ 12,200	\$ 8,800	\$ 10,500
4820	Fees & Permits					
	Lead Poisoning		\$ -	\$ 60	\$ -	\$ -
	US Forest Service Fee		-	280	-	500
	Large Water System Annual Fee		18,000	28,500	-	29,000
	Water Rights		6,000	6,000	3,600	3,600
	TRPA MOU Monitoring Fees		-	750	720	720
	Total Fees & Permits		\$ 24,000	\$ 35,990	\$ 4,320	\$ 33,820
4830	Travel					
	Specialized / Individual Training		\$ 3,000	\$ 3,000	\$ 3,000	\$ 7,500
	Lucity Annual Conference		3,000	3,000	5,000	-
	Springbrook Annual Conference		3,000	2,000	-	-
	Certification Training in Sacramento		6,000	6,000	-	-
	RUG Training		2,000	2,000	-	-
	Total Travel		\$ 17,000	\$ 16,000	\$ 8,000	\$ 7,500
4855	Conference, Education, & Training Registration or Fees					
	Specialized / Individual Training		\$ 4,800	\$ 5,000	\$ 4,000	\$ 8,800
	Lucity Annual Conference and Training		1,600	-	4,800	-
	Certification Training		6,000	-	-	-
	Springbrook Conference		2,000	-	-	-
	Cross-Connection Class		-	1,000	1,000	1,300
	Total Conference, Education, & Training Registration or Fees		\$ 14,400	\$ 6,000	\$ 9,800	\$ 10,100
4880	Memberships					
	Tahoe Water Suppliers Association (TWSA)		\$ 15,500	\$ 16,000	\$ 16,000	\$ 19,000
	American Water Works Association (AWWA)		2,000	2,500	2,400	2,400
	USC Backflow Membership		200	200	250	250
	State Water Resource Control Board		-	-	1,000	1,000
	Total Memberships		\$ 17,700	\$ 18,700	\$ 19,650	\$ 22,650



2023 Actual as of December 31, 2022

Recreation & Parks Enterprise

Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 946,985	\$ 1,091,351	\$ 1,102,388	\$ 762,458	\$ 1,117,258	\$ 1,262,052	15.6%
Internal Revenue	72,200	81,764	81,267	47,325	79,393	58,197	-28.8%
Total Operating Revenue	\$ 1,019,185	\$ 1,173,115	\$ 1,183,655	\$ 809,783	\$ 1,196,652	\$ 1,320,249	12.5%
Salaries and Wages	\$ (729,653)	\$ (718,504)	\$ (946,674)	\$ (394,776)	\$ (853,912)	\$ (1,063,526)	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%
Investment Earnings	-	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	\$ 1,486,264	\$ 1,687,360	\$ 1,849,220	\$ 971,006	\$ 1,855,962	\$ 3,922,448	

2023 Actual as of December 31, 2022



Division Department	43 4310		Recreation & Parks North Tahoe Regional Park			2024 Budget	Change from Last Audited FS
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected		
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%
Investment Earnings	-	-	-	-	-	-	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
North Tahoe Regional

Account Number	Description	2022		2023		2023		2024	
		Budget	Actual	Budget	Actual	Projected	Budget	Income Statement Line	
43-4310-3400	Program Revenue	\$ -	\$ (750)	\$ (5,000)	\$ (145)	\$ (2,745)	\$ -	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	North Tahoe Regional Park	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Snow Removal		\$ 17,500	\$ 18,500	\$ 20,000	\$ 25,480
	Chemical Toilets		525	660	900	1,140
	Total Contractual Services		\$ 18,025	\$ 19,160	\$ 20,900	\$ 26,620
4610	Operating Supplies					
	Fertilizer, Seed, Infield Materials, Irrigation Parts		\$ 10,000	\$ -	\$ 5,700	\$ -
	Toilet Paper, Garbage Bags, Mutt Mitts, Custodial Supplies		4,000	7,000	5,400	6,350
	Miscellaneous Hardware and Parts		6,750	4,150	2,600	3,400
	Printing & Parking Tickets		1,600	-	-	2,500
	Paint and Stain Supplies		-	-	-	-
	Total Operating Supplies		\$ 22,350	\$ 11,150	\$ 13,700	\$ 12,250

2023 Actual as of December 31, 2022



Division	43		Recreation & Parks				
Department	4320		Recreation & Programming				
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ -	\$ 77	\$ 4,700	\$ 2,960	\$ 5,360	\$ 35,585	46114.3%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ 77	\$ 4,700	\$ 2,960	\$ 5,360	\$ 35,585	46114.3%
Salaries and Wages	\$ (68,111)	\$ (33,092)	\$ (118,133)	\$ (62,796)	\$ (121,636)	\$ (57,028)	72.3%
Employee Benefits	(37,361)	(13,747)	(64,829)	(28,218)	(60,509)	(24,100)	75.3%
Outside Services/Contractual	-	-	(22,800)	(8,649)	(18,699)	(26,380)	0.0%
Utilities	-	-	-	-	-	-	0.0%
Other Operating Expenses	(39,600)	(36,592)	(31,600)	(15,268)	(25,068)	(35,807)	-2.1%
Insurance	-	-	-	(165)	(165)	-	0.0%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (145,072)	\$ (83,430)	\$ (237,362)	\$ (115,096)	\$ (226,077)	\$ (143,315)	71.8%
Operating Contribution	\$ (145,072)	\$ (83,353)	\$ (232,662)	\$ (112,136)	\$ (220,717)	\$ (107,730)	29.2%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (145,072)	\$ (83,353)	\$ (232,662)	\$ (112,136)	\$ (220,717)	\$ (107,730)	29.2%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Investment Earnings	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (145,072)	\$ (83,353)	\$ (232,662)	\$ (112,136)	\$ (220,717)	\$ (107,730)	29.2%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (145,072)	\$ (83,353)	\$ (232,662)	\$ (112,136)	\$ (220,717)	\$ (107,730)	29.2%

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

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

2023 Actual as of December 31, 2022



Division Department	43 4370		Recreation & Parks Contracted Maintenance					Change from Last Audited FS
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget		
Income Statement								
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%
Investment Earnings	-	-	-	-	-	-		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		43		Recreation & Parks				
Department		4370		Contracted Maintenance				
Account Number	Description	2022	2022	2023	2023	2023	2024	Income Statement Line
		Budget	Actual	Budget	Actual	Projected	Budget	
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 Department	43 4600		Recreation & Parks Tahoe Vista Rec Area					2024 Budget	Change from Last Audited FS
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected				
Income Statement									
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%	
Investment Earnings	-	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%	

		43 4600		Recreation & Parks Tahoe Vista Rec Area				
Division Department								
Account Number	Description	2022	2022	2023	2023	2023	2024	Income Statement Line
		Budget	Actual	Budget	Actual	Projected	Budget	
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)	-	-	-	-	Investment Earnings
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				Change from Last Audited FS
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	
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)	(8,987)	(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%
Investment Earnings	-	-	-	-	-	-	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			2024	
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	Budget	Income Statement Line
51-5100-3515	Room Rent	\$ (310,905)	\$ (452,673)	\$ (362,085)	\$ (219,228)	\$ (332,026)	\$ (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
51-5100-4125	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
51-5100-4665	Cost of Sales - Food&Beverage	1,040	1,992	2,180	552	1,272	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

Division Department		51 5100		Recreation & Parks Event Center Operations				
Account Number	Description	2022	2022	2023	2023	2023	2024	Income Statement Line
		Budget	Actual	Budget	Actual	Projected	Budget	
51-5100-4900	Advertising	\$ 26,524	\$ 25,066	\$ 46,340	\$ 23,392	\$ 44,311.81	\$ 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
	Roof Repairs		-		-		10,000		-
	Stucco Repairs		4,000		-		-		-
	Restroom Upgrades		-		12,000		-		-
	Lakeview Double Doors		-		8,000		-		-
	Total Repair & Maint. - Buildings		\$ 10,000		\$ 29,600		\$ 24,400		\$ 24,000
4900	Advertising								
	Web Maintenance and Advertising	\$	19,500	\$	16,000	\$	-	\$	-
	Bridal Guides		5,500		2,500		21,140		14,500
	Google Marketing		10,000		8,024		-		-
	Video & Photo Collateral		10,000		-		6,000		-
	Destination Media Marketing		1,200		-		-		-
	Internet Presence/Social Media		-		-		19,200		23,700
	Total Advertising		\$ 46,200		\$ 26,524		\$ 46,340		\$ 38,200

2023 Actual as of December 31, 2022



Division Department	43 4300		Recreation & Parks Parks Base				Change from Last Audited FS
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	
Income Statement							
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	\$ 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	-	-	-	-	-	217,607	0.0%
Investment Earnings	-	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			2024 Budget		Income Statement Line	
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget			
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)	-	-	-	-	Investment Earnings		
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	14 2400		Fleet & Equipment Vehicle Shop					Change from Last Audited FS
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget		
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (146,987)	\$ (132,173)	\$ (147,723)	\$ (76,424)	\$ (150,003)	\$ (109,739)		-17.0%
Employee Benefits	(75,876)	(71,761)	(76,388)	(40,079)	(78,127)	(61,736)		-14.0%
Outside Services/Contractual	(7,240)	(10,871)	(13,560)	(2,751)	(7,181)	(10,920)		0.5%
Utilities	-	(3,154)	(6,481)	(2,231)	(5,925)	(5,430)		72.2%
Other Operating Expenses	(161,300)	(163,121)	(252,220)	(81,111)	(187,761)	(241,812)		48.2%
Insurance	(49,365)	(51,130)	(57,303)	(30,530)	(60,157)	(60,789)		18.9%
Internal Expense	-	-	-	(807)	(807)	(1,643)		0.0%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	(200,508)	(144,641)	(147,654)	(80,019)	(155,421)	(219,204)		51.6%
Total Operating Expense	\$ (641,276)	\$ (576,851)	\$ (701,330)	\$ (313,951)	\$ (645,381)	\$ (711,273)		23.3%
Operating Contribution	\$ (641,276)	\$ (576,851)	\$ (701,330)	\$ (313,951)	\$ (645,381)	\$ (711,273)		23.3%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	641,276	561,887	701,330	350,665	701,330	711,273		26.6%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ -	\$ (14,965)	\$ -	\$ 36,714	\$ 55,949	\$ -		-100.0%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,000		0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%
Grant Revenue	-	-	-	-	-	-		0.0%
Investment Earnings	-	-	-	-	-	-		0.0%
Other Non-Op Revenue	-	-	-	-	-	-		0.0%
Capital Contribution	-	-	-	-	-	-		0.0%
Other Non-Op Expenses	-	14,965	-	-	-	-		-100.0%
Income(Loss)	\$ -	\$ -	\$ -	\$ 36,714	\$ 55,949	\$ 425,000		0.0%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ -	\$ -	\$ -	\$ 36,714	\$ 55,949	\$ 425,000		0.0%

Division		14		Fleet & Equipment			2024		
Department		2400		Vehicle Shop					
Account Number	Description	2022	2022	2023	2023	2023	2024	Income Statement Line	
		Budget	Actual	Budget	Actual	Projected	Budget		
14-2400-4110	Salaries & Wage - Regular Full	\$ 142,187	\$ 113,708	\$ 144,827	\$ 59,844	\$ 131,980	\$ 108,397	Salaries and Wages	
14-2400-4115	Salaries & Wage - Temp	-	79	-	-	-	-	Salaries and Wages	
14-2400-4100	Accrued Payroll Expense	-	(10,073)	-	1,209	1,209	-	Salaries and Wages	
14-2400-4120	Sick/Personal	-	6,887	-	3,371	3,371	-	Salaries and Wages	
14-2400-4123	Bereavement Pay	-	180	-	22	22	-	Salaries and Wages	
14-2400-4125	Vacation Time	-	12,614	-	7,668	7,668	-	Salaries and Wages	
14-2400-4127	Holiday Pay	-	6,501	-	3,248	3,248	-	Salaries and Wages	
14-2400-4130	Administrative Leave	-	1,123	-	163	163	-	Salaries and Wages	
14-2400-4135	Compensatory Time	-	271	-	223	223	-	Salaries and Wages	
14-2400-4141	Duty Supervisor Pay	-	-	-	-	-	-	Salaries and Wages	
14-2400-4145	Overtime	4,800	538	2,897	667	2,109	1,342	Salaries and Wages	
14-2400-4185	Workers' Comp Leave	-	346	-	8	8	-	Salaries and Wages	
14-2400-4190	Paid Time Off	-	-	-	2	2	-	Salaries and Wages	
14-2400-4200	F.I.C.A.	11,245	10,740	11,301	5,305	10,933	8,395	Employee Benefits	
14-2400-4300	Accrued Benefit Expense	-	(1,186)	-	257	257	-	Employee Benefits	
14-2400-4305	Allocated Benefit	40,550	36,807	40,468	21,353	41,510	30,914	Employee Benefits	
14-2400-4345	Workers' Comp Insurance	10,636	12,209	12,174	6,698	12,762	10,673	Employee Benefits	
14-2400-4356	CalPERS	13,039	12,882	12,063	6,465	12,473	11,534	Employee Benefits	
14-2400-4368	Unemployment Insur. Exp Rating	396	298	373	1	187	212	Employee Benefits	
14-2400-4369	Employment Training Tax	10	10	10	0	5	7	Employee Benefits	
14-2400-4435	Software Licenses/Maintenance	1,400	1,275	-	-	-	-	Outside Services/Contractual	
14-2400-4465	Contractual Services	5,840	9,596	13,560	2,751	7,181	10,920	Outside Services/Contractual	
14-2400-4610	Operating Supplies	60,500	57,525	78,700	29,318	65,418	79,312	Other Operating Expenses	
14-2400-4515	Electricity	-	3,154	6,481	2,231	5,925	5,430	Utilities	
14-2400-4611	Fuel	78,000	95,951	140,000	50,796	118,796	108,000	Other Operating Expenses	
14-2400-4620	Uniforms	-	364	420	476	476	-	Other Operating Expenses	
14-2400-4630	Tools	6,000	5,233	1,500	340	1,090	1,500	Other Operating Expenses	
14-2400-4640	Equipment	11,200	3,938	6,000	-	-	11,000	Other Operating Expenses	
14-2400-4740	Repair & Maint. - Other	1,500	111	1,500	-	-	1,500	Other Operating Expenses	
14-2400-4820	Fees & Permits	2,100	-	2,100	170	1,970	500	Other Operating Expenses	
14-2400-4825	Taxes & Licenses	-	-	-	10	10	-	Other Operating Expenses	
14-2400-4830	Travel	1,000	-	1,000	-	-	4,000	Other Operating Expenses	
14-2400-4855	Conference, Education, & Training Registration or Fees	1,000	-	21,000	-	-	36,000	Other Operating Expenses	
14-2400-4870	Insurance	49,365	51,130	57,303	30,530	60,157	60,789	Insurance	
14-2400-4520	Water	-	-	-	548	548	1,085	Internal Expense	
14-2400-4525	Sewer	-	-	-	259	259	559	Internal Expense	
14-2400-5600	Depreciation Expense	200,508	144,641	147,654	80,019	155,421	219,204	Depreciation	
14-2400-6020	Fleet Allocation	(641,276)	(561,887)	(701,330)	(350,665)	(701,330)	(711,273)	Allocation of Fleet	
14-2400-3911	Reallocation of Property Tax Revenue	-	-	-	-	-	(425,000)	Property Tax Revenue	
14-2400-4358	Pension Expense	-	(14,965)	-	-	-	-	Other Non-Op Expenses	
Total		\$ -	\$ -	\$ -	\$ (36,714)	\$ (55,949)	\$ (425,000)		

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



2023 Actual as of December 31, 2022

General & Administrative and Base

Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ -	\$ 13,800	\$ 20,400	\$ 38,596	\$ 48,796	\$ 40,399	192.8%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ 13,800	\$ 20,400	\$ 38,596	\$ 48,796	\$ 40,399	192.8%
Salaries and Wages	\$ (1,759,387)	\$ (1,637,356)	\$ (2,121,751)	\$ (1,076,289)	\$ (2,132,543)	\$ (2,193,142)	33.9%
Employee Benefits	(948,913)	(733,009)	(1,076,655)	(385,545)	(939,227)	(1,066,343)	45.5%
Outside Services/Contractual	(731,713)	(549,242)	(631,358)	(312,889)	(595,302)	(738,339)	34.4%
Utilities	(103,384)	(107,227)	(128,505)	(45,048)	(111,528)	(131,636)	22.8%
Other Operating Expenses	(348,499)	(311,905)	(452,866)	(218,304)	(418,039)	(519,762)	66.6%
Insurance	(48,004)	(57,207)	(65,540)	(30,630)	(64,850)	(88,059)	53.9%
Internal Expense	(49,800)	(61,967)	(57,711)	(36,505)	(54,795)	(63,172)	1.9%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	(6,863)	(14,704)	(25,464)	(10,720)	(25,954)	(38,442)	161.4%
Total Operating Expense	\$ (3,996,563)	\$ (3,472,617)	\$ (4,559,849)	\$ (2,115,929)	\$ (4,342,238)	\$ (4,838,895)	39.3%
Operating Contribution	\$ (3,996,563)	\$ (3,458,817)	\$ (4,539,449)	\$ (2,077,333)	\$ (4,293,441)	\$ (4,798,496)	38.7%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (3,996,563)	\$ (3,458,817)	\$ (4,539,449)	\$ (2,077,333)	\$ (4,293,441)	\$ (4,798,496)	38.7%
Non-Operations							
Property Tax Revenue	\$ 3,721,000	\$ 4,392,239	\$ (385,000)	\$ (192,500)	\$ (385,000)	\$ 1,525,000	-65.3%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	(26,538)	-	-	-	-	-100.0%
Investment Earnings	50,000	(72,792)	24,000	35,749	59,749	45,000	-161.8%
Other Non-Op Revenue	-	4,640	-	4,581	4,581	-	-100.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	(95,000)	(258,360)	(98,000)	(49,000)	(98,000)	(340,000)	31.6%
Income(Loss)	\$ (320,563)	\$ 580,373	\$ (4,998,449)	\$ (2,278,504)	\$ (4,712,112)	\$ (3,568,496)	-714.9%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (320,563)	\$ 580,373	\$ (4,998,449)	\$ (2,278,504)	\$ (4,712,112)	\$ (3,568,496)	-714.9%
Earnings Before Interest, Depreciation & Amortization	\$ (313,700)	\$ 595,077	\$ (4,972,985)	\$ (2,267,784)	\$ (4,686,158)	\$ (3,530,054)	

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Division Department	11 1110		General & Administrative Board of Directors			2024 Budget	Change from Last Audited FS
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected		
Income Statement							
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (24,000)	\$ (24,000)	\$ (24,000)	\$ (12,000)	\$ (24,000)	\$ (24,000)	0.0%
Employee Benefits	(149,984)	(150,757)	(155,547)	(78,119)	(155,893)	(170,450)	13.1%
Outside Services/Contractual	(600)	-	(20,800)	-	(4,600)	(26,400)	0.0%
Utilities	(3,864)	(3,095)	(3,864)	(1,287)	(3,219)	(1,860)	-39.9%
Other Operating Expenses	(10,000)	(10,729)	(26,600)	(3,110)	(12,610)	(23,395)	118.1%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(20,200)	(2,872)	(17,017)	(6,526)	(15,794)	(12,200)	324.8%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (208,648)	\$ (191,452)	\$ (247,828)	\$ (101,042)	\$ (216,116)	\$ (258,305)	34.9%
Operating Contribution	\$ (208,648)	\$ (191,452)	\$ (247,828)	\$ (101,042)	\$ (216,116)	\$ (258,305)	34.9%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (208,648)	\$ (191,452)	\$ (247,828)	\$ (101,042)	\$ (216,116)	\$ (258,305)	34.9%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Investment Earnings	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (208,648)	\$ (191,452)	\$ (247,828)	\$ (101,042)	\$ (216,116)	\$ (258,305)	34.9%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (208,648)	\$ (191,452)	\$ (247,828)	\$ (101,042)	\$ (216,116)	\$ (258,305)	34.9%

Division Department		11 1110		General & Administrative Board of Directors			2024		
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line	
11-1110-4110	Salaries & Wage - Regular Full	\$ 24,000	\$ 24,000	\$ 24,000	\$ 12,000	\$ 24,000	\$ 24,000	Salaries and Wages	
11-1110-4100	Accrued Payroll Expense	-	-	-	-	-	-	Salaries and Wages	
11-1110-4200	F.I.C.A.	1,836	1,836	1,836	918	1,836	1,836	Employee Benefits	
11-1110-4300	Accrued Benefit Expense	-	-	-	-	-	-	Employee Benefits	
11-1110-4305	Allocated Benefit	147,930	147,931	153,497	76,748	153,497	167,856	Employee Benefits	
11-1110-4345	Workers' Comp Insurance	151	161	151	93	169	180	Employee Benefits	
11-1110-4368	Unemployment Insur. Exp Rating	65	804	61	348	378	576	Employee Benefits	
11-1110-4369	Employment Training Tax	2	24	2	12	13	2	Employee Benefits	
11-1110-4465	Contractual Services	600	-	20,800	-	4,600	26,400	Outside Services/Contractual	
11-1110-4540	Telephone	3,864	3,095	3,864	1,287	3,219	1,860	Utilities	
11-1110-4610	Operating Supplies	-	2,738	2,400	2,489	3,689	5,520	Other Operating Expenses	
11-1110-4830	Travel	10,000	6,993	18,200	621	8,921	9,125	Other Operating Expenses	
11-1110-4855	Conference, Education, & Training Registration or Fees	-	808	-	-	-	5,575	Other Operating Expenses	
11-1110-4880	Memberships	-	-	-	-	-	175	Other Operating Expenses	
11-1110-4900	Advertising	-	191	-	-	-	3,000	Other Operating Expenses	
11-1110-4985	Election Charges	-	-	6,000	-	-	-	Other Operating Expenses	
11-1110-4836	Rent of Event Center	20,200	2,872	17,017	6,526	15,794	12,200	Internal Expense	
Total		\$ 208,648	\$ 191,452	\$ 247,828	\$ 101,042	\$ 216,116	\$ 258,305		

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

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Division	11		General & Administrative					
Department	1130		Engineering					
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (443,051)	\$ (398,901)	\$ (403,667)	\$ (210,098)	\$ (410,556)	\$ (407,296)	2.1%	
Employee Benefits	(205,369)	(106,909)	(158,563)	(63,646)	(142,314)	(160,028)	49.7%	
Outside Services/Contractual	(40,000)	(20,450)	(31,000)	(12,493)	(35,493)	(71,000)	247.2%	
Utilities	-	(307)	(480)	(195)	(435)	(420)	37.0%	
Other Operating Expenses	(16,700)	(10,774)	(22,147)	(7,722)	(19,072)	(25,135)	133.3%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (705,120)	\$ (537,341)	\$ (615,857)	\$ (294,154)	\$ (607,870)	\$ (663,878)	23.5%	
Operating Contribution	\$ (705,120)	\$ (537,341)	\$ (615,857)	\$ (294,154)	\$ (607,870)	\$ (663,878)	23.5%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (705,120)	\$ (537,341)	\$ (615,857)	\$ (294,154)	\$ (607,870)	\$ (663,878)	23.5%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Investment Earnings	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (705,120)	\$ (537,341)	\$ (615,857)	\$ (294,154)	\$ (607,870)	\$ (663,878)	23.5%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (705,120)	\$ (537,341)	\$ (615,857)	\$ (294,154)	\$ (607,870)	\$ (663,878)	23.5%	

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

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

2023 Actual as of December 31, 2022



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

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

Division	11	General & Administrative	2021	2022	2023	2024
Department	1200	Accounting	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4415	Outside Accounting Fees					
	External Audit Services	\$	50,000	\$ 50,000	\$ 45,000	\$ 45,200
	GASB 68 Report Fee		-	-	700	700
	CalPERS Calculation Consultant		750	1,250	1,000	1,100
	Total Outside Accounting Fees	\$	50,750	\$ 51,250	\$ 46,700	\$ 47,000
4435	Software Licenses/Maintenance					
	Check Payment Scanning Software	\$	2,650	\$ 2,336	\$ -	\$ -
	Electronic Accounts Payable System		-	5,000	-	-
	Financial Transparency Software		-	25,000	-	-
	Online Data/Parcel Service		1,730	1,770	-	-
	Total Software Licenses/Maintenance	\$	4,380	\$ 34,106	\$ -	\$ -
						Moved to Information Technology
4465	Contractual Services					
	Utility Billing Statement Processing	\$	10,200	\$ 8,400	\$ 9,000	\$ 9,575
	Software Process Optimization		10,000	5,000	2,500	-
	Customer Satisfaction Research		-	-	-	39,400
	Intern Program		-	2,500	-	-
	Check Scanner Maintenance		-	-	-	459
	Answering Service		4,400	4,200	4,800	5,400
	Total Contractual Services	\$	24,600	\$ 20,100	\$ 16,300	\$ 54,834
4640	Equipment					
	Desktop Scanners	\$	200	\$ 200	\$ 200	\$ 200
	Receipt Printer		200	200	200	200
	Credit Card Printer		200	200	200	200
	Total Equipment	\$	600	\$ 600	\$ 600	\$ 600
4815	Postage					
	Utility Billing - Statement Mailing Fees	\$	21,600	\$ 30,000	\$ 24,000	\$ 28,800
	Metered Postage Fees		6,600	3,600	5,400	3,600
	Total Postage	\$	28,200	\$ 33,600	\$ 29,400	\$ 32,400
4830	Travel					
	Customer Service Training				\$	9,000
	Certified Payroll Professional Training & Certification					2,000
	Government Finance Officers Association					3,000
	Total Travel				\$	14,000
4855	Conference, Education, & Training Registration or Fees					
	Document Management Software Training	\$	4,000	\$ 4,000	\$ 1,000	\$ -
	Customer Service Training		9,100	9,100	9,100	1,500
	Certified Payroll Professional Training & Certification		-	3,000	2,730	6,000
	Microsoft Certification		-	-	600	-
	Government Finance Officers Association		-	-	2,500	500
	Total Conference, Education, & Training Registration or Fees	\$	13,100	\$ 16,100	\$ 15,930	\$ 8,000
						Travel & Meetings Separated in 2024

2023 Actual as of December 31, 2022



Division	11	General & Administrative						
Department	1500	Public Information Office						
	2022	2022	2023	2023	2023	2024		
Income Statement	Budget	Actual	Budget	Actual	Projected	Budget		Change from Last Audited FS
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ -	\$ -	\$ (112,555)	\$ (53,709)	\$ (109,771)	\$ (124,269)	\$ (124,269)	0.0%
Employee Benefits	-	-	(50,347)	(26,215)	(51,292)	(55,178)	(55,178)	0.0%
Outside Services/Contractual	-	-	(68,212)	(35,920)	(54,438)	(75,188)	(75,188)	0.0%
Utilities	-	-	-	-	-	(1,200)	(1,200)	0.0%
Other Operating Expenses	-	-	(93,514)	(39,244)	(78,744)	(116,504)	(116,504)	0.0%
Insurance	-	-	-	-	-	-	-	0.0%
Internal Expense	-	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ -	\$ -	\$ (324,629)	\$ (155,089)	\$ (294,246)	\$ (372,339)	\$ (372,339)	0.0%
Operating Contribution	\$ -	\$ -	\$ (324,629)	\$ (155,089)	\$ (294,246)	\$ (372,339)	\$ (372,339)	0.0%
Allocation of Base	-	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ -	\$ -	\$ (324,629)	\$ (155,089)	\$ (294,246)	\$ (372,339)	\$ (372,339)	0.0%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	-	0.0%
Investment Earnings	-	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	-	0.0%
Income(Loss)	\$ -	\$ -	\$ (324,629)	\$ (155,089)	\$ (294,246)	\$ (372,339)	\$ (372,339)	0.0%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	-	0.0%
Balance	\$ -	\$ -	\$ (324,629)	\$ (155,089)	\$ (294,246)	\$ (372,339)	\$ (372,339)	0.0%

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

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

2023 Actual as of December 31, 2022



Division Department	11 5040		General & Administrative Administrative					Change from Last Audited FS
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget		
Income Statement								
Operations								
Operating Revenue	\$ -	\$ 13,800	\$ 20,400	\$ 38,596	\$ 48,796	\$ 40,399	192.8%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ 13,800	\$ 20,400	\$ 38,596	\$ 48,796	\$ 40,399	192.8%	
Salaries and Wages	\$ (763,668)	\$ (754,246)	\$ (713,705)	\$ (389,544)	\$ (745,029)	\$ (735,905)	-2.4%	
Employee Benefits	(350,849)	(335,952)	(319,246)	(159,978)	(318,989)	(331,363)	-1.4%	
Outside Services/Contractual	(286,536)	(205,954)	(132,700)	(57,317)	(122,417)	(110,930)	-46.1%	
Utilities	(2,400)	(13,273)	-	-	-	-	-100.0%	
Other Operating Expenses	(98,969)	(99,950)	(31,006)	(16,463)	(30,818)	(53,487)	-46.5%	
Insurance	(48,004)	(49,058)	(55,492)	(25,776)	(54,801)	(78,624)	60.3%	
Internal Expense	(10,000)	(32,443)	(23,000)	(22,275)	(22,575)	(33,197)	2.3%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	(6,863)	(14,704)	(25,464)	(10,720)	(25,954)	(38,442)	161.4%	
Total Operating Expense	\$ (1,567,289)	\$ (1,505,580)	\$ (1,300,613)	\$ (682,072)	\$ (1,320,583)	\$ (1,381,948)	-8.2%	
Operating Contribution	\$ (1,567,289)	\$ (1,491,780)	\$ (1,280,213)	\$ (643,475)	\$ (1,271,786)	\$ (1,341,549)	-10.1%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (1,567,289)	\$ (1,491,780)	\$ (1,280,213)	\$ (643,475)	\$ (1,271,786)	\$ (1,341,549)	-10.1%	
Non-Operations								
Property Tax Revenue	\$ 3,721,000	\$ 4,392,239	\$ (385,000)	\$ (192,500)	\$ (385,000)	\$ 1,525,000	-65.3%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	(26,538)	-	-	-	-	-100.0%	
Investment Earnings	50,000	(72,792)	24,000	35,749	59,749	45,000	-161.8%	
Other Non-Op Revenue	-	4,640	-	4,581	4,581	-	-100.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	(95,000)	(258,360)	(98,000)	(49,000)	(98,000)	(340,000)	31.6%	
Income(Loss)	\$ 2,108,711	\$ 2,547,409	\$ (1,739,213)	\$ (844,646)	\$ (1,690,457)	\$ (111,549)	-104.4%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 2,108,711	\$ 2,547,409	\$ (1,739,213)	\$ (844,646)	\$ (1,690,457)	\$ (111,549)	-104.4%	

Division		11		General & Administrative				
Department		5040		Administrative				
Account Number	Description	2022	2022	2023	2023	2023	2024	Income Statement Line
		Budget	Actual	Budget	Actual	Projected	Budget	
11-5040-3300	Utility Billing Accrual	\$ -	\$ 1,649	\$ -	\$ (1,735)	\$ (1,735)	\$ -	Operating Revenue
11-5040-3310	Penalties and Interest	-	(14,361)	(20,400)	(35,811)	(46,011)	(40,399)	Operating Revenue
11-5040-3346	Ord 100 Certificate	-	-	-	-	-	-	Operating Revenue
11-5040-3380	Administrative Fee	-	(1,000)	-	(1,050)	(1,050)	-	Operating Revenue
11-5040-3750	Discount Earned	-	(88)	-	-	-	-	Operating Revenue
11-5040-4110	Salaries & Wage - Regular Full	763,668	676,425	713,705	304,200	659,685	735,905	Salaries and Wages
11-5040-4100	Accrued Payroll Expense	-	(26,471)	-	1,891	1,891	-	Salaries and Wages
11-5040-4115	Salaries & Wage - Temp	-	-	-	-	-	-	Salaries and Wages
11-5040-4120	Sick/Personal	-	18,838	-	19,680	19,680	-	Salaries and Wages
11-5040-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages
11-5040-4125	Vacation Time	-	40,158	-	36,097	36,097	-	Salaries and Wages
11-5040-4127	Holiday Pay	-	32,648	-	15,360	15,360	-	Salaries and Wages
11-5040-4130	Administrative Leave	-	12,648	-	12,316	12,316	-	Salaries and Wages
11-5040-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages
11-5040-4200	F.I.C.A.	58,421	53,219	54,598	16,800	43,995	56,297	Employee Benefits
11-5040-4300	Benefits	-	(3,805)	-	(743)	(743)	-	Employee Benefits
11-5040-4305	Allocated Benefit	217,788	214,447	199,428	108,838	208,170	209,875	Employee Benefits
11-5040-4345	Workers' Comp Insurance	4,784	8,252	5,092	4,977	7,513	9,159	Employee Benefits
11-5040-4356	CalPERS	67,745	62,790	58,279	30,104	59,132	55,332	Employee Benefits
11-5040-4368	Unemployment Insur. Exp Rating	2,058	1,015	1,801	-	897	672	Employee Benefits
11-5040-4369	Employment Training Tax	54	35	47	-	24	28	Employee Benefits
11-5040-4425	Attorney Fees	145,600	105,002	109,300	45,511	98,911	88,730	Outside Services/Contractual
11-5040-4435	Software Licenses/Maintenance	20,136	15,075	-	-	-	-	Outside Services/Contractual
11-5040-4465	Contractual Services	120,800	85,877	23,400	11,806	23,506	22,200	Outside Services/Contractual
11-5040-4540	Telephone	2,400	13,273	-	-	-	-	Utilities
11-5040-4610	Operating Supplies	10,000	10,124	2,600	1,412	2,712	6,000	Other Operating Expenses
11-5040-4620	Uniforms	1,200	544	1,261	776	776	1,317	Other Operating Expenses
11-5040-4640	Equipment	5,000	2,346	1,000	-	-	-	Other Operating Expenses
11-5040-4815	Postage	-	177	-	79	79	-	Other Operating Expenses
11-5040-4816	Shipping	2,400	799	600	403	703	960	Other Operating Expenses
11-5040-4820	Fees & Permits	-	5,980	1,600	10,597	12,197	14,600	Other Operating Expenses
11-5040-4830	Travel	4,150	4,591	7,800	-	5,300	8,500	Other Operating Expenses
11-5040-4835	Rents & Leases	10,064	11,551	-	(839)	(839)	-	Other Operating Expenses
11-5040-4846	Credit Card Merchant Charges	-	-	-	-	-	-	Other Operating Expenses
11-5040-4855	Conference, Education, & Training Registration or Fees	4,695	3,466	6,460	1,649	5,479	10,260	Other Operating Expenses
11-5040-4860	Cash Over/Short	-	62	-	-	-	-	Other Operating Expenses
11-5040-4880	Memberships	15,870	17,505	6,185	5,500	6,025	10,130	Other Operating Expenses
11-5040-4895	Miscellaneous	-	191	-	-	-	-	Other Operating Expenses
11-5040-4900	Advertising	14,790	16,850	-	438	438	-	Other Operating Expenses
11-5040-4910	Printing & Publications	3,000	3,638	3,000	-	1,500	1,200	Other Operating Expenses
11-5040-4970	Community Outreach	9,800	5,275	-	-	-	-	Other Operating Expenses
11-5040-4980	Customer Information	18,000	16,851	-	(3,553)	(3,553)	-	Other Operating Expenses
11-5040-4870	Insurance	\$ 48,004	\$ 49,058	\$ 55,492	\$ 25,776	\$ 54,801	\$ 78,624	Insurance
11-5040-4836	Rent of Event Center	-	4,768	-	938	938	5,000	Internal Expense
11-5040-4896	Contribution of Meeting Rooms	10,000	27,675	23,000	21,338	21,638	28,197	Internal Expense
11-5040-5600	Depreciation Expense	6,863	14,704	25,464	10,720	25,954	38,442	Depreciation
11-5040-3910	Property Tax Revenue	(4,800,000)	(5,049,600)	(5,000,000)	(2,500,000)	(5,000,000)	(5,300,000)	Property Tax Revenue
11-5040-3911	Reallocation of Property Tax Revenue	1,869,000	1,869,000	6,250,000	3,125,000	6,250,000	4,775,000	Property Tax Revenue
11-5040-3913	Property Tax Rev - RDA	(790,000)	(1,211,639)	(865,000)	(432,500)	(865,000)	(1,000,000)	Property Tax Revenue
11-5040-3435	Grant Revenue	-	26,538	-	-	-	-	Grant Revenue
11-5040-3920	Property Tax Rev - Interest	-	(1,073)	-	-	-	-	Investment Earnings
11-5040-3940	Interest Revenue	(50,000)	73,866	(24,000)	(35,749)	(59,749)	(45,000)	Investment Earnings
11-5040-3395	Miscellaneous Revenue	-	(4,640)	-	(4,581)	(4,581)	-	Other Non-Op Revenue
11-5040-4358	Pension Expense	-	164,953	-	-	-	240,000	Other Non-Op Expenses
11-5040-4850	Property Tax Direct Charges	95,000	94,724	98,000	49,000	98,000	100,000	Other Non-Op Expenses
11-5040-4852	Miscellaneous Non-Operating	-	(1,317)	-	-	-	-	Other Non-Op Expenses
11-5040-4890	Employee Relations	-	-	500	-	-	520	Other Operating Expenses
Total		\$ (2,108,711)	\$ (2,547,409)	\$ 1,739,213	\$ 844,646	\$ 1,690,457	\$ 111,549	

Division	11	General & Administrative	2021	2022	2023	2024
Department	5040	Administrative	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4425	Attorney Fees					
	District Legal Counsel		\$ 110,000	\$ 81,600	\$ 94,800	\$ 72,000
	Labor Attorney - Counsel		50,000	24,000	14,500	14,500
	Liebert Cassidy Whitmore Gold Country Consortium		-	-	-	2,230
	Labor Attorney - COU and MOU Negotiations		-	40,000	-	-
	Total Attorney Fees		\$ 160,000	\$ 145,600	\$ 109,300	\$ 88,730
4435	Software Licenses/Maintenance					
	Email Marketing Software		\$ -	\$ 1,000	\$ -	\$ -
	Online Bidding Software		-	5,000	-	-
	Various Software		-	1,150	-	-
	Social Media Platform		4,800	4,800	-	-
	Subscription Services		1,686	1,686	-	-
	Performance Evaluation Software		5,000	6,500	-	-
	Total Software Licenses/Maintenance		\$ 11,486	\$ 20,136	\$ -	\$ -
						Moved to Information Technology
4465	Contractual Services					
	Graphic Design - Annual Report & Website		\$ 33,500	\$ 36,000	\$ -	\$ -
	Website Updates/Upgrades/Maintenance		7,500	22,400	-	-
	Parks Map Update (GPS Trail Info)		3,500	-	-	-
	Document Shredding Service		1,500	1,500	1,200	1,200
	California Tahoe Alliance		6,000	-	-	-
	Certified Folder		400	-	-	-
	Brochures & Map Distribution		-	1,000	-	-
	Translation Services		2,400	2,400	-	-
	Video Production		2,500	2,500	-	-
	Human Resources Support		45,000	-	-	-
	Sierra Advocacy		-	-	7,200	6,000
	State Legislative Advocacy		-	15,000	15,000	15,000
	5-Year Strategic Plan Consultant		-	40,000	-	-
	Total Contractual Services		\$ 102,300	\$ 120,800	\$ 23,400	\$ 22,200
4830	Travel					
	California Association of Public Information Officers (CAPIO) Conference		\$ 1,500	\$ -	\$ -	\$ -
	Legislative Advocacy Travel		-	-	-	5,000
	Executive Team Training & Conference		-	-	7,800	-
	California Special District Association Leadership Academy		-	-	-	3,500
	Government Finance Officers Association Conference		3,000	-	-	-
	Professional Management Training		10,000	-	-	-
	Society of Human Resources Management		3,000	2,500	-	-
	California Special Districts Association General Manager Conferences		1,600	-	-	-
	Kings Beach State Recreation Area Parking Passes		1,200	1,650	-	-
	Total Travel		\$ 20,300	\$ 4,150	\$ 7,800	\$ 8,500
4835	Rents & Leases					
	Printers/Copiers Lease & Maintenance Agreement		\$ 10,100	\$ 10,064	\$ -	\$ -
	Total Rents & Leases		\$ 10,100	\$ 10,064	\$ -	\$ -
						Moved to Information Technology
4855	Conference, Education, & Training Registration or Fees					
	California Association of Public Information Officers (CAPIO) Conference		\$ 1,000	\$ 500	\$ -	\$ -
	California Public Employers Labor Relations Association Conference		-	-	-	1,000
	California Special District Association Leadership Academy		-	-	-	600
	Liberty Cassidy Whitmore Workbooks		-	-	-	900
	State Human Resources Act Training		-	-	-	260
	HR Workshops		500	1,195	-	-
	Executive Team Training		-	2,500	6,460	7,500
	Professional Development and Training (PIO)		-	500	-	-
	Grant Writing Education		500	-	-	-
	Total Conference, Education, & Training Registration or Fees		\$ 2,000	\$ 4,695	\$ 6,460	\$ 10,260

Division	11	General & Administrative	2021	2022	2023	2024
Department	5040	Administrative	Budget	Budget	Budget	Budget
4880	Memberships					
	California Special District Association (CSDA)		\$ 8,000	\$ 8,650	\$ -	\$ 9,000
	California Association of Mutual Water Companies		-	-	-	500
	North Tahoe Business Association		-	300	-	-
	California Public Employers Labor Relations Association		-	-	-	380
	California Association of Public Information Officers (CAPIO)		225	225	-	-
	Society for Human Resources		-	185	200	250
	Public Relation Society of America		-	350	-	-
	California Tahoe Alliance		-	6,000	-	-
	Tahoe Truckee Community Foundation		-	-	5,500	-
	California Parks & Recreation Society		-	-	150	-
	Government Finance Officers Association		160	160	160	-
	International Institute of Municipal Clerks		-	-	175	-
	Mountain Housing Council		5,500	-	-	-
	Total Memberships		\$ 13,885	\$ 15,870	\$ 6,185	\$ 10,130
4900	Advertising					
	Sponsorship		\$ -	\$ 500	\$ -	\$ -
	Advertising (KTKE Contract)		2,640	2,640	-	-
	Advertising (Print Media)		3,000	3,000	-	-
	Advertising (Social Media)		2,400	2,400	-	-
	Other Advertising (PSA's, Newspaper, etc.)		6,250	6,250	-	-
	Total Advertising		\$ 14,290	\$ 14,790	\$ -	\$ -
						Moved to Public Information Office
4970	Community Outreach					
	Kings Beach Snowfest Parade		\$ 300	\$ 300	\$ -	\$ -
	Kings Beach Walkathon		500	-	-	-
	Sierra Watershed Education Partnerships		2,000	2,000	-	-
	Community Sponsorships & Events		7,500	7,500	-	-
	Total Community Outreach		\$ 10,300	\$ 9,800	\$ -	\$ -
						Moved to Public Information Office
4980	Customer Information					
	Banners for Sponsorship/Publicity		\$ 1,000	\$ 1,000	\$ -	\$ -
	Reports & News Mailing Costs		12,500	17,000	-	-
	Public Outreach Boards Installed at District Facilities		1,500	-	-	-
	Community Outreach		3,000	-	-	-
	Total Customer Information		\$ 18,000	\$ 18,000	\$ -	\$ -
						Moved to Public Information Office

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Division Department	11 5042	General & Administrative Employee Services		2023 Budget	2023 Actual	2023 Projected	2024 Budget	Change from Last Audited FS
Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget		
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	-	-	-	-	-	-	-	0.0%
Employee Benefits	-	54,755	-	121,477	104,047	58,132	-	6.2%
Outside Services/Contractual	(18,519)	(8,807)	(15,704)	(3,214)	(13,720)	(16,707)	-	89.7%
Utilities	-	-	-	-	-	-	-	0.0%
Other Operating Expenses	(59,390)	(32,694)	(73,005)	(29,784)	(60,174)	(80,365)	-	145.8%
Insurance	-	-	-	-	-	-	-	0.0%
Internal Expense	(4,000)	(13,254)	(3,250)	(1,524)	(3,024)	(4,800)	-	-63.8%
Debt Service	-	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (81,909)	\$ -	\$ (91,959)	\$ 86,955	\$ 27,129	\$ (43,740)	\$ -	0.0%
Operating Contribution	\$ (81,909)	\$ -	\$ (91,959)	\$ 86,955	\$ 27,129	\$ (43,740)	\$ -	0.0%
Allocation of Base	-	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (81,909)	\$ -	\$ (91,959)	\$ 86,955	\$ 27,129	\$ (43,740)	\$ -	0.0%
Non-Operations								
Property Tax Revenue	-	-	-	-	-	-	-	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	-	0.0%
Investment Earnings	-	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (81,909)	\$ -	\$ (91,959)	\$ 86,955	\$ 27,129	\$ (43,740)	\$ -	0.0%
Additional Funding Sources								
Allocation of Non-Operating Revenue	-	-	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	-	-	0.0%
Balance	-	-	-	-	-	-	-	0.0%
Balance	\$ (81,909)	\$ -	\$ (91,959)	\$ 86,955	\$ 27,129	\$ (43,740)	\$ -	0.0%

Division Department		11 5042		General & Administrative Employee Services				
Account Number	Description	2022	2022	2023	2023	2023	2024	Income Statement Line
		Budget	Actual	Budget	Actual	Projected	Budget	
11-5042-4305	Allocated Benefit	\$ (1,511,357)	\$ (1,406,390)	\$ (1,662,879)	\$ (852,724)	\$ (1,687,985)	\$ (1,863,524)	Employee Benefits
11-5042-4310	Medical Insurance	1,217,687	1,108,277	1,336,929	581,400	1,290,426	1,466,800	Employee Benefits
11-5042-4312	Dental & Orthodontic Insurance	66,143	58,459	70,116	31,135	67,459	70,891	Employee Benefits
11-5042-4313	Vision Insurance	25,645	24,200	26,643	12,332	25,808	27,774	Employee Benefits
11-5042-4325	Life Insurance	15,719	14,172	18,030	7,565	16,703	19,186	Employee Benefits
11-5042-4333	HRA Funding	183,756	175,875	199,500	91,291	191,041	196,002	Employee Benefits
11-5042-4336	Long-Term Disability	48,609	45,059	51,723	22,785	49,323	60,540	Employee Benefits
11-5042-4356	CalPERS	-	(15,320)	-	-	-	-	Employee Benefits
11-5042-4360	Admin Fee - IRS 125 Plan	3,600	3,197	3,000	1,951	3,451	4,200	Employee Benefits
11-5042-4345	Workers' Comp Insurance	(49,800)	(62,283)	(43,062)	(17,211)	(60,273)	(40,000)	Employee Benefits
11-5042-4465	Contractual Services	3,800	1,141	4,200	-	4,200	4,500	Outside Services/Contractual
11-5042-4470	Employee Screening	14,719	7,667	11,504	3,214	9,520	12,207	Outside Services/Contractual
11-5042-4610	Operating Supplies	3,090	1,146	1,000	984	1,984	1,225	Other Operating Expenses
11-5042-4820	Fees & Permits	-	200	-	-	-	-	Other Operating Expenses
11-5042-4830	Travel	-	761	-	-	-	-	Other Operating Expenses
11-5042-4855	Conference, Education, & Training Registration or Fees	19,000	3,322	24,000	-	12,000	36,800	Other Operating Expenses
11-5042-4880	Memberships	-	-	2,000	-	-	-	Other Operating Expenses
11-5042-4890	Employee Relations	25,000	9,920	33,380	22,037	35,477	36,340	Other Operating Expenses
11-5042-4895	Miscellaneous	-	377	-	-	-	-	Other Operating Expenses
11-5042-4900	Advertising	12,300	16,967	12,625	6,764	10,714	6,000	Other Operating Expenses
11-5042-4836	Rent of Event Center	4,000	13,254	3,250	1,524	3,024	4,800	Internal Expense
Total		\$ 81,909	\$ -	\$ 91,959	\$ (86,955)	\$ (27,129)	\$ 43,740	

Division	11	General & Administrative	2021	2022	2023	2024
Department	5042	Employee Services	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4855	Conference, Education, & Training Registration or Fees					
	Gallup Q12		\$ 15,000	\$ 24,000	\$ 30,000	
	Semi Annual Meeting		2,000	-	4,400	
	Harassment & Discrimination Training		2,000	-	2,400	
	Total Conference, Education, & Training Registration or Fees		\$ 19,000	\$ 24,000	\$ 36,800	
4890	Employee Relations					
	Semi-Annual Safety Meeting	\$ 2,000	\$ 2,000	\$ 11,900	\$ 6,000	
	Annual Employee Appreciation Dinner	15,500	15,000	18,000	26,900	
	Employee Recognition Events	7,500	8,000	3,480	3,440	
	Employee Satisfaction Survey	2,000	-	-	-	
	Total Employee Relations	\$ 27,000	\$ 25,000	\$ 33,380	\$ 36,340	
4900	Advertising					
	Open Position Information	\$ -	\$ 12,300	\$ 12,625	\$ 6,000	
	Total Advertising	\$ -	\$ 12,300	\$ 12,625	\$ 6,000	

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Division Department	11 5044		General & Administrative Information Technology			2024 Budget	Change from Last Audited FS
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected		
Income Statement							
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (25,667)	\$ (13,585)	\$ (226,859)	\$ (94,564)	\$ (207,559)	\$ (251,208)	1749.1%
Employee Benefits	(11,792)	(3,146)	(100,973)	(42,675)	(92,968)	(114,939)	3553.8%
Outside Services/Contractual	(258,042)	(209,785)	(270,542)	(134,699)	(266,887)	(296,773)	41.5%
Utilities	(37,500)	(27,670)	(70,453)	(24,891)	(60,118)	(57,516)	107.9%
Other Operating Expenses	(26,050)	(36,485)	(48,381)	(48,336)	(65,186)	(65,018)	78.2%
Insurance	-	(8,149)	(10,048)	(4,854)	(10,049)	(9,435)	15.8%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (359,051)	\$ (298,820)	\$ (727,256)	\$ (350,018)	\$ (702,766)	\$ (794,889)	166.0%
Operating Contribution	\$ (359,051)	\$ (298,820)	\$ (727,256)	\$ (350,018)	\$ (702,766)	\$ (794,889)	166.0%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (359,051)	\$ (298,820)	\$ (727,256)	\$ (350,018)	\$ (702,766)	\$ (794,889)	166.0%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Investment Earnings	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (359,051)	\$ (298,820)	\$ (727,256)	\$ (350,018)	\$ (702,766)	\$ (794,889)	166.0%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (359,051)	\$ (298,820)	\$ (727,256)	\$ (350,018)	\$ (702,766)	\$ (794,889)	166.0%

Division Department		11 5044		General & Administrative Information Technology			2024		
Account Number	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget	Income Statement Line	
11-5044-4110	Salaries & Wage - Regular Full	\$ 25,667	\$ 4,754	\$ 225,059	\$ 77,839	\$ 189,938	\$ 244,908	Salaries and Wages	
11-5044-4100	Accrued Payroll Expense	-	-	-	3,948	3,948	-	Salaries and Wages	
11-5044-4145	Overtime	-	-	1,800	388	1,285	6,300	Salaries and Wages	
11-5044-4120	Sick/Personal	-	2,797	-	2,250	2,250	-	Salaries and Wages	
11-5044-4125	Vacation Time	-	4,077	-	3,123	3,123	-	Salaries and Wages	
11-5044-4127	Holiday Pay	-	187	-	4,223	4,223	-	Salaries and Wages	
11-5044-4130	Administrative Leave	-	1,770	-	2,793	2,793	-	Salaries and Wages	
11-5044-4200	F.I.C.A.	1,964	1,039	17,355	6,863	15,507	19,217	Employee Benefits	
11-5044-4300	Accrued Benefit Expense	-	-	-	674	674	-	Employee Benefits	
11-5044-4305	Allocated Benefit	7,320	1,424	62,887	26,421	57,744	69,846	Employee Benefits	
11-5044-4345	Workers' Comp Insurance	161	84	1,618	659	1,465	1,807	Employee Benefits	
11-5044-4356	CalPERS	2,277	598	18,525	7,901	17,128	23,568	Employee Benefits	
11-5044-4368	Unemployment Insur. Exp Rating	69	-	573	152	437	487	Employee Benefits	
11-5044-4369	Employment Training Tax	2	-	15	5	13	14	Employee Benefits	
11-5044-4435	Software Licenses/Maintenance	108,682	85,638	186,024	97,194	187,998	172,583	Outside Services/Contractual	
11-5044-4465	Contractual Services	149,360	124,147	84,518	37,505	78,889	124,190	Outside Services/Contractual	
11-5044-4535	Cable	24,120	17,014	26,545	11,716	24,989	29,256	Utilities	
11-5044-4540	Telephone	13,380	10,657	43,908	13,175	35,129	28,260	Utilities	
11-5044-4610	Operating Supplies	1,800	3,925	1,000	943	1,443	5,080	Other Operating Expenses	
11-5044-4620	Uniforms	-	-	631	585	585	768	Other Operating Expenses	
11-5044-4640	Equipment	24,000	32,334	34,500	37,348	48,598	39,250	Other Operating Expenses	
11-5044-4835	Rents & Leases	-	-	10,200	6,070	11,170	10,320	Other Operating Expenses	
11-5044-4855	Conference, Education, & Training Registration or Fees	-	-	1,500	3,100	3,100	8,970	Other Operating Expenses	
11-5044-4880	Memberships	250	226	550	290	290	370	Other Operating Expenses	
11-5044-4870	Insurance	-	8,149	10,048	4,854	10,049	9,435	Insurance	
11-5044-4890	Employee Relations	-	-	-	-	-	260	Other Operating Expenses	
Total		\$ 359,051	\$ 298,820	\$ 727,256	\$ 350,018	\$ 702,766	\$ 794,889		

Division	11	General & Administrative	2021	2022	2023	2024	
Department	5044	Information Technology	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4435	Software Licenses/Maintenance						
	Document Management System	\$	4,500	\$	4,500	\$	4,500
	Asset Management System		30,000		40,000		30,000
	Accounting & Billing Software		20,000		22,000		22,000
	AutoCAD Annual License & Maintenance		3,700		2,500		5,000
	Geographic Interface System (GIS)		4,500		4,500		4,500
	Webcam at NTEC		2,400		1,200		1,200
	Trimble Licensing		240		-		-
	Board Meeting Video Recording Software		5,000		5,600		4,038
	Agenda Meeting Software		-		-		-
	Electronic Remote Meeting Software		-		3,900		3,953
	Firewall Licenses		480		372		372
	Email & Electronic Security Monitoring		-		1,200		2,700
	Financial Transparency Software		-		-		32,172
	Check Payment Scanning Software		-		-		2,335
	Online Data/Parcel Service		-		-		1,770
	Electronic Accounts Payable System		-		-		5,000
	Electronic Timekeeping System		-		-		1,500
	Performance Evaluation Software		-		-		7,000
	Mobile Device & Security Management		-		-		364
	Virtual Machine Ware		-		-		67
	Online Bidding Software		-		-		4,500
	Recreation Management Software		-		-		10,605
	Fuelmaster Annual Maint. Contract		-		-		1,500
	Granite Software / Maintenance		-		-		3,850
	Ignition Support Plan		-		-		3,800
	Itron Maintenance		-		-		8,000
	Microsoft Licenses		45,000		19,150		18,500
	Supervisory Control and Data Acquisition		-		-		-
	Password Management Software		-		-		-
	Server Licensing		1,000		-		1,000
	Microsoft Mobile Device Connectivity		1,260		1,260		2,648
	Adobe CLP Licenses		1,000		2,500		3,150
	Total Software Licenses/Maintenance		\$ 119,080		\$ 108,682		\$ 186,024
							\$ 172,583
4465	Contractual Services						
	IT Services (Professional)	\$	102,000	\$	-	\$	-
	IT Services Support		62,400		90,360		49,968
	Copying & Printing		-		-		4,200
	Geographic Interface System (GIS) Support		-		-		350
	Alarm Monitoring - Base		400		800		1,200
	Asset Management System Support		58,200		58,200		28,800
	Hand Held Radio System Upgrade		-		-		-
	Total Contractual Services		\$ 223,000		\$ 149,360		\$ 84,518
							\$ 124,190
4640	Equipment						
	Computer/Hardware/Device Replacement	\$	15,000	\$	24,000	\$	34,500
	Timeclock Replacement Hardware	\$	-	\$	-	\$	-
	Radio Replacements (2) and Batteries (10) + Radios for New Vehicles		2,000		-		-
	Total Equipment		\$ 17,000		\$ 24,000		\$ 34,500
							\$ 39,250

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Division Department	11 1800		General & Administrative Base Facilities Maintenance			2024 Budget	Change from Last Audited FS
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected		
Income Statement							
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (18,250)	\$ (18,252)	\$ (69,675)	\$ (38,896)	\$ (38,896)	\$ (42,233)	131.4%
Employee Benefits	(9,924)	(11,110)	(37,705)	(17,753)	(17,753)	(18,768)	68.9%
Outside Services/Contractual	(22,560)	(33,939)	(29,400)	(20,234)	(20,234)	(39,507)	16.4%
Utilities	(59,620)	(62,883)	(53,708)	(18,675)	(18,675)	(70,640)	12.3%
Other Operating Expenses	(15,650)	(15,206)	(15,880)	(4,514)	(4,514)	(4,140)	-72.8%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(15,600)	(13,398)	(14,444)	(6,179)	(6,179)	(12,975)	-3.2%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (141,604)	\$ (154,787)	\$ (220,812)	\$ (106,252)	\$ (106,252)	\$ (188,262)	21.6%
Operating Contribution	\$ (141,604)	\$ (154,787)	\$ (220,812)	\$ (106,252)	\$ (106,252)	\$ (188,262)	21.6%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (141,604)	\$ (154,787)	\$ (220,812)	\$ (106,252)	\$ (106,252)	\$ (188,262)	21.6%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Investment Earnings	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (141,604)	\$ (154,787)	\$ (220,812)	\$ (106,252)	\$ (106,252)	\$ (188,262)	21.6%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (141,604)	\$ (154,787)	\$ (220,812)	\$ (106,252)	\$ (106,252)	\$ (188,262)	21.6%

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

Division	Division	11	2021	2022	2023	2024
Department	Department	1800	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Linens and Mats		\$ 1,320	\$ 1,800	\$ 1,500	\$ 2,100
	Snow Removal		15,200	15,960	20,400	23,930
	Pest Control		1,200	1,200	1,200	1,500
	Fire Extinguishers		-	900	-	600
	Roof Snow Removal		-	-	-	9,000
	Alarm Service		400	-	-	400
	Heat Ventilation Air Conditioning Maintenance		1,000	1,000	1,000	650
	Alarm & Sprinkler Maintenance		3,500	900	2,500	400
	Elevator Maintenance		2,100	800	2,800	927
	Total Contractual Services		\$ 24,720	\$ 22,560	\$ 29,400	\$ 39,507

WASTEWATER

Description	Return to Reserves	Rollforward	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Plan
Packaged Satellite Sewer Pump Station Improvements Project								
S-1, S-2, N-2, D-2, D-5, S-3*		\$ 920,355	\$ -					\$ -
Manhole circle cutter / extractor	\$ (30,931)							\$ -
N-1 Station Rehabilitation*	\$ 43,811							\$ -
National Ave Pump Station Rehabilitation*	\$ 70,396							\$ -
Lower Lateral CIPP Rehabilitation	\$ (1,153)		\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000
Sewer Force Main Improvements			\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000
Lower Lateral Replacement			\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000
Sewer Collection System Improvements			\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000
Gravity Main Rehabilitation and Replacement			\$ 100,000	\$ 1,000,000	\$ 100,000	\$ 1,000,000	\$ 100,000	\$ 2,300,000
Sewage Export System Inspection/Analysis Predesign			\$ 150,000	\$ 100,000			\$ 1,000,000	\$ 1,250,000
Satellite PS Rehabilitation Design			\$ 200,000					\$ 200,000
N-3, C-2, D-4 Satellite PS Improvements Project			\$ 50,000	\$ 500,000				\$ 550,000
D-3, D-6, D-7 Satellite PS Improvements Project				\$ 50,000	\$ 500,000			\$ 550,000
C-1, D-1 Satellite PS Improvements Project					\$ 50,000	\$ 400,000		\$ 450,000
Easement Clearing (location TBD)			\$ 65,000	\$ 65,000			\$ 65,000	\$ 195,000
SCADA Infrastructure Improvements			\$ 120,000		\$ 60,000		\$ 60,000	\$ 240,000
CCTV Push Camera			\$ 20,000					\$ 20,000
Sewage Pump Station Improvements			\$ 25,000		\$ 15,000		\$ 15,000	\$ 55,000
Pavement Maintenance			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Total Capital	\$ 82,124	\$ 920,355	\$ 1,030,000	\$ 1,950,000	\$ 1,090,000	\$ 1,700,000	\$ 1,540,000	\$ 7,310,000

* Project carry-over from Prior Year

WATER

Description	Return to Reserves	Rollforward	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Plan
Cybersecurity Assessment and Implementation Phase I		\$ 137,380	\$ -					\$ -
Dollar Cove Water Reservoir Coatings and Linings*	\$ 41,237		\$ -					\$ -
Brockway Vista at North Lake at Speed Boat Watermain		\$ 13,254						\$ -
National Ave Water Treatment Plant Programmable Logical Controller Improvements		\$ 30,860	\$ -					\$ -
Carnelian Woods Pressure Reducing Valve*	\$ (54,226)							\$ -
Carnelian Bay & Kings Beach (Golden-Rainbow-Secline) Watermains*		\$ 420,441	\$ 2,466,000					\$ 2,466,000
Dollar Cove SR28 Watermain Crossing			\$ 250,000					\$ 250,000
Brook - Fox Trailer Park Water Service Improvements				\$ 60,000				\$ 60,000
Upper Chipmunk Watermain Replacement				\$ 120,000				\$ 120,000
Zone 2 to Zone 1 Pressure Reducing Valve Connection				\$ 100,000				\$ 100,000
National Ave Water Treatment Plant Equipment Assessment End-of-Life Equipment Assessment and Recommendations Study			\$ 150,000	\$ 100,000	\$ 2,000,000			\$ 2,250,000
Trout Fire Protection Water Infrastructure			\$ 50,000	\$ 2,800,000				\$ 2,850,000
Plaza Circle Loop Watermain				\$ 20,000	\$ 200,000			\$ 220,000
Brook, Salmon and Brockway Vista Drinking Water and Fire Protection Infrastructure				\$ 200,000	\$ 1,900,000			\$ 2,100,000
Brockway Drinking Water and Fire Protection Infrastructure					\$ 250,000	\$ 5,250,000		\$ 5,500,000
Dollar Cove Drinking Water and Fire Protection Infrastructure						\$ 200,000	\$ 1,900,000	\$ 2,100,000
Beaver, Chipmunk, Deer, Bear, and Raccoon Drinking Water and Fire Protection Infrastructure							\$ 200,000	\$ 200,000
Water PS Mechanical and Electrical Improvements*	\$ (24,320)		\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000
Water Facility Improvements			\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000
Pavement Maintenance			\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Carnelian Woods Service Lateral and Meter Replacement			\$ 125,000	\$ 375,000				\$ 500,000
Commonwealth to Kingswood SR 267 Undercrossing Replacement				\$ 120,000				\$ 120,000
SR28 / SR267 Watermain Relocation					\$ 200,000			\$ 200,000
Kings Beach Tank Site Security Improvements						\$ 60,000		\$ 60,000
Smart Metering Infrastructure Improvements			\$ 20,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,220,000
Total Capital	\$ (37,309)	\$ 601,935	\$ 3,226,000	\$ 4,360,000	\$ 5,015,000	\$ 5,975,000	\$ 2,565,000	\$ 21,141,000

* Project carry-over from Prior Year

RECREATION & PARKS

Description	Return to Reserves	Rollforward	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Plan
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)							\$ -
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	\$ 475,000
Park Facility Improvements*	\$ (1,081)		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 300,000
Regional Park Pam Emmerich Pine Drop Trailhead Project		\$ (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

* Project carry-over from Prior Year

FLEET

Description	Return to Reserves	Rollforward	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Plan
#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

* Project carry-over from Prior Year

BASE

Description	Return to Reserves	Rollforward	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Plan
Base Administration Building Improvements			\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Parks Office Reconfiguration	\$ (8,164)							\$ -
Operations Office Reconfiguration			\$ 50,000					\$ 50,000
Master Plan: Corporation Yard Layout			\$ 200,000					\$ 200,000
Administration Building Roof Improvements			\$ 40,000	\$ 250,000				\$ 290,000
Base Facility Detention Pond Fencing			\$ 25,000					\$ 25,000
Pavement Maintenance Plan			\$ 60,000					\$ 60,000
Pavement Maintenance - Slurry Seal			\$ 30,000					\$ 30,000
Base Area Site Improvements				\$ 30,000				\$ 30,000
Electric Vehicle Charging Station			\$ 30,000					\$ 30,000
Total Capital	\$ (8,164)	\$ -	\$ 460,000	\$ 305,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 840,000

GENERAL & ADMINISTRATIVE

Description	Return to Reserves	Rollforward	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total Plan
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

* Project carry-over from Prior Year

Budget Assumptions



Revenue

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

Budget Assumptions



Expense

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

2023 Actual as of December 31, 2022



Internal Revenue & Expense

Income Statement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected	2024 Budget
Operations						
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Revenue	187,850	181,558	197,271	102,075	153,112	153,288
Total Operating Revenue	\$ 187,850	\$ 181,558	\$ 197,271	\$ 102,075	\$ 153,112	\$ 153,288
Cost of Sales Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Outside Services/Contractual	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
Administration-Buildings-Fleet	-	-	-	-	-	-
Internal Expense	(187,850)	(181,558)	(197,271)	(102,075)	(153,112)	(153,288)
Debt Service	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total Operating Expense	\$ (187,850)	\$ (181,558)	\$ (197,271)	\$ (102,075)	\$ (153,112)	\$ (153,288)
Operating Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocation of Base	-	-	-	-	-	-
Allocation of Fleet	-	-	-	-	-	-
Allocation of General & Administrative	-	-	-	-	-	-
Operating Income(Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operations						
Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non-Op Expenses	-	-	-	-	-	-
Income(Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Funding Sources						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Allocation Basis

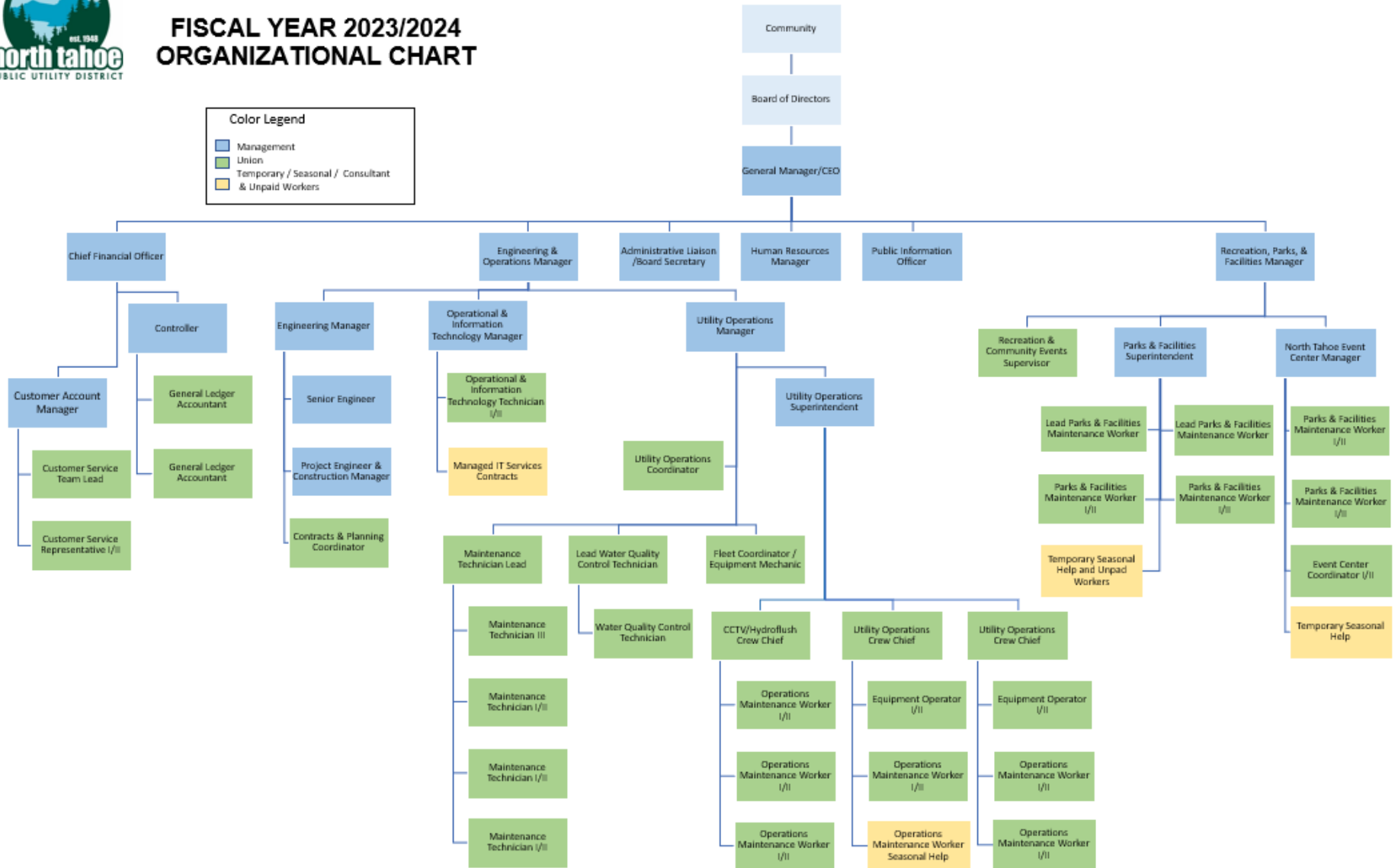
Account Number	Description	2024 Budget	IS Line	Allocation	Basis Sewer	Basis Water	Basis Recreation & Parks	Allocation 21-5030-xxxx	Allocation 31-5030-xxxx	Allocation 43-4300-xxxx
	Fleet Allocation	(60,000)	Vac Truck Depreciation	Sewer/Water # Connections	4,733	3,310	-	35,308	24,692	-
	Fleet Allocation	(651,273)	Total Operating Expense	# Vehicles Utilized	35	34	14	274,633	266,787	109,853
	Total Allocations	\$ (711,273)						\$ 309,941	\$ 291,479	\$ 109,853



FISCAL YEAR 2023/2024 ORGANIZATIONAL CHART

Color Legend

- Management
- Union
- Temporary / Seasonal / Consultant & Unpaid Workers





2023-2028 NTPUD Strategic Plan

Our History – The North Tahoe Public Utility District (NTPUD) was formed in 1948 under the State of California Public Utilities Code to provide wastewater services to the residents of the North Shore of Lake Tahoe. In November of 1967, water services were added to the District’s responsibility, and the Recreation and Parks Department was created in 1968. The District’s boundaries range from the Nevada state line in Crystal Bay to Dollar Hill. Our service area includes the communities of Kings Beach, Tahoe Vista, Brockway Vista, Carnelian Bay, Cedar Flat and Agate Bay. The District currently serves 5,524 sewer connections and 3,828 metered water connections. The District also maintains most of the public beaches in our service area and owns and operates the North Tahoe Regional Park and the Tahoe Vista Recreation Area in Tahoe Vista. The District also owns and operates the North Tahoe Event Center in downtown Kings Beach.

As we approach our 75th year of operation, the NTPUD continues to provide high-quality water, wastewater, and recreational resources to the residents of the North Shore of Lake Tahoe.

The District’s Place – Every day at the NTPUD, we have the privilege of serving the residents and visitors of our beautiful mountain community. Nestled on the North Shore of the largest alpine lake in North America, the District comprises pristine forests and panoramic shorelines, state parks, and national forests, and a vibrant local community with endless recreation opportunities for all ages and abilities.

Our partners at the Tahoe Prosperity Center have expressed our sentiments well: “The health of the environment and the health of the economy are interdependent with the health of the community. Each must be planned for and considered jointly.” We embrace the essential role that we play in maintaining the natural beauty and resources of Lake Tahoe and this strategic plan outlines our commitment to this place.

The Plan – Our strategic plan is a living document that clarifies our direction and identifies our critical areas of focus over the next five years (2023 – 2028). We will use this plan to communicate our purpose, values, and goals with the community. The process of strategic planning ensures that, as an organization, we remain responsive to the ongoing needs within the community and the current context in which we live. It enables us to anticipate and proactively take action to systematically improve our community. Our strategic plan outlines our mission, vision, leadership core values, goals, and objectives. A separate

internal Implementation Plan includes activities, timelines, and indicators, and will be used by staff to support the implementation of the Strategic Plan.

Mission Statement:

Our mission statement is our core reason for existing, who we exist for, and how we plan to serve our community. The mission is the NTPUD’s purpose and serves to differentiate our functions and core expertise from other organizations that are working in different ways towards the same vision. While we recognize a collaborative vision of the future that the community must work together to achieve, our mission very clearly explains the means by which we contribute to that vision.

The mission of the NTPUD is to: Serve North Lake Tahoe by providing exceptional water, wastewater, and recreational resources.

Vision Statement:

The vision Our vision statement is an aspirational and memorable statement of what the NTPUD seeks to achieve in the future. The following vision provides the “True North” for the NTPUD’s compass and describes the future we, in collaboration with our community, are working to achieve.

The vision of the NTPUD is that: 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.

Core Values:

NTPUD’s leadership core values are our essential and enduring tenets — a small yet mighty set of guiding principles that inform how we make decisions. We recognize that we are leaders in the community and that our decisions have a significant impact on the people that we serve. These core values demonstrate how much the District C.A.R.E.S. about North Lake Tahoe, the community, and our team.

NTPUD serves as a leader by DEMONSTRATING:

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

Strategic Goals

1. **Goal One:** Provide safe, efficient, sustainable water and wastewater services with a focus on industry best practices and continuous improvement.
 - Comply with all regulatory mandates and environmental standards.
 - Optimize preventative maintenance of District utility system assets.
 - Maintain District utility system up-time with a focus on redundancy and reliability.
 - Prioritize Capital Project planning and delivery toward uniform service using industry standards, asset condition data, and a focus on climate resilience and emergency preparedness.
 - Actively advance the District’s consumer-facing public utility initiatives through community engagement.
2. **Goal Two:** Provide high-quality community-driven recreation opportunities and event facilities.
 - Expand public access for recreation opportunities and promote the District as an exceptional provider of year-round programming, special events and recreation services.
 - Enhance Tahoe Vista Recreation Area as a public lakefront amenity and review opportunities for additional public access to Lake Tahoe across the District.
 - Capitalize on the North Tahoe Event Center as our community’s lakefront asset for year-round events and programming.
 - Utilize the North Tahoe Regional Park as a community asset for passive and active recreation.
 - Use the Active Recreation Needs Assessment to establish community priorities and set a roadmap for the future of District recreation facilities.
 - Uphold maintenance and capital investment of existing facilities to ensure their vitality for generations to come.
3. **Goal Three:** Enhance District governance and partnerships.
 - Maintain best practices in public agency governance throughout all levels of the District.
 - Ensure financial sustainability of the District.
 - Monitor and advocate for Federal, State, and Local legislation; and actively pursue relevant grant opportunities that support District priorities.
 - Be a strong community partner to provide value in alignment with the District’s charter.
 - Identify opportunities to minimize redundancies with neighboring special districts and private water systems.
4. **Goal Four:** Sustain and strengthen organizational resources, expertise, and culture.
 - Ensure the District can recruit and retain a qualified and skilled workforce.
 - Maintain a culture of an empowered and professional workforce.

- Maintain excellence in all internal and external District communications.
- Ensure the District's fleet and equipment are safe and well maintained, and in alignment with industry standards and best practices.
- Ensure reliability and security of the District's information technology systems.
- Ensure the District's support facilities are well maintained and adequate for all operations.
- Actively address emergency preparedness and climate resilience and adaptation in District operations.

The District's Strategic Plan is reviewed annually as part of the budget process to be sure that the District continues to move forward as outlined by the Strategic Plan.