



**AGENDA AND MEETING NOTICE
OF THE FINANCE COMMITTEE
NORTH TAHOE PUBLIC UTILITY DISTRICT
BOARD OF DIRECTORS**

Monday, June 10, 2024, at 2:30 P.M.

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

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

A meeting of the North Tahoe Public Utility District Finance Committee will be held on Monday, June 10, 2024, 2:30 p.m. at the North Tahoe Public Utility District Administrative Offices, 875 National Ave. Tahoe Vista, CA 96148.

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

All written public comments received by 1:30 p.m. on June 10, 2024 will be distributed to the District Board Committee Members for their consideration at the meeting. Written comments may be emailed to mmoga@ntpud.org, mailed or dropped-off at NTPUD's Administrative Offices located at 875 National Ave., Tahoe Vista, CA. 96148.

1. CALL TO ORDER

- 2. PUBLIC COMMENT** - *Any person wishing to address the Finance Committee on Items on the agenda or matters of interest to the District not listed elsewhere on the agenda may do so at this time. Please limit comments and questions to three (3) minutes since no action can be taken on items presented under Public Comment.*

3. TOPICS OF DISCUSSION

- a. [Review Financial Statements – Recommendation to Full Board](#) (Pages 8-43)
- b. [Review Accounts Paid & Payable – Recommendation to Full Board](#) (Page 44)
- c. [Review North Tahoe Event Center Event Projections](#) (Page 45)
- d. [Review Resolution 2024-13 – Adopting the District's Annual Operating and Capital Improvement Program Budgets for Fiscal Year 2024-2025 – Recommendation to Full Board](#) (Pages 46-145)
- e. [Review Resolution 2024-14 – Adopting the District's Publicly Available Pay Schedule for Fiscal Year 2024-25 – Recommendation to Full Board](#) (Pages 146-149)
- f. [Review Resolution 2024-15 – Establishing the District's Annual Appropriations Limit for Fiscal Year 2024 – Recommendation to Full Board](#) (Page 150)
- g. [Review Annual Purchase Orders to Vendors in Amounts Exceeding the General Manager's Spending Limit Authority – Recommendation to Full Board](#) (Pages 151-153)

- h. Review Resolution 2024-12 – Authorizing Transfer of Funds from Local Area Investment Fund to the District's Wells Fargo Account – Recommendation to Full Board (Pages 154-155)
- i. Review Long Range Calendar (Page 156)

4. **ADJOURNMENT**

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: June 10, 2024

FROM: Chief Financial Officer

SUBJECT: Finance Committee Agenda Memo

SELECTED TOPICS OF DISCUSSION:

a. Review Financial Statements as of April 30th – Recommendation to Full Board

Consolidated Income Statement Year to Date Highlights:

Line 32 – Net income of \$3.4m is \$1.6m higher than budgeted due to higher than anticipated grant revenue and lower than anticipated operating expenses.

Line 4 – Operating revenue under budget largely in water charges.

Line 7 – Employee benefits continue to be under budget due to several factors: January benefit cost increases budget flat across the year, and as of January, we've been seeing a catchup. Open positions. Wages incurred which are not subject to CalPERS. We are monitoring, learning, and have applied our first-year OpenGov budgeting for the personnel module to actual experience to the coming year's budget.

Line 8 and 10 – Discussed at the enterprise level.

Line 14 – Depreciation through April is \$400k under budget. Depreciation is based on anticipated project completion dates, which may lag. In addition, a project in service date may occur prior to the administrative process completion, resulting in a catch-up of depreciation for prior periods. We anticipate a significant catch-up related to the Watermain project upon final accounting.

Line 22 – The YTD grant amount reflects the recognition of the retroactive Fire Suppression unbudgeted grant.

Wastewater Income Statement Year to Date Highlights:

Line 37 – Net income of \$579k is \$557k higher than budgeted due to lower-than-anticipated operating expenses.

Line 6 & 7 – Lower than budgeted salaries due to open positions. As benefits are positively correlated to salaries at the enterprise level, this is also reflected in lower benefits than budgeted.

Line 8 – Outside services expenses for the year are below budget due to lower hazardous disposal, generator maintenance timing, and SCADA maintenance than anticipated.

Line 10 – Other operating expenses under budget are due to lower use of operating supplies (largely sodium hypochlorite) and timing of education & training.

Line 29 – Other non-op revenue is higher than budgeted due to sale of equipment (trade-in) in February.

Water Income Statement Year to Date Highlights:

Line 37 – Net income of \$2.2m is \$394k higher than budgeted due to lower than anticipated operating expenses largely offsetting lower than anticipated operating revenues and receipt of unbudgeted Fire Suppression grant.

Line 4 – Year to date operating revenue remains lower than anticipated due to a combination of lower consumption and base charges.

Line 6 & 7 – Lower than budgeted salaries due to open positions. As benefits are positively correlated to salaries at the enterprise level, this is also reflected in lower benefits than budgeted.

Line 8 – Outside services for the year are below budget due to lower use of patch pave, meter calibrations service and generator maintenance than anticipated.

Line 10 – Other operating expenses YTD are below budget due to timing for purchases of meters, vaults, and valves due to timing of receipt.

Line 27 – Grant revenue is where the unbudgeted FY24 portion of the Fire Suppression Grant is reflected.

Recreation & Parks Income Statement Year to Date Highlights:

Line 37 – Net income of \$2.7m is \$306k higher than budgeted due to higher than anticipated grant revenue as a result of quicker than anticipated Tennis/Pickleball project progress combined with lower than anticipated operating expenses and a pickup in operating revenues starting in February.

Line 4 – Recreation and Parks have seen a decrease in concessionaire revenue which is offset by higher than budgeted boat launch pass sales and program revenue combined with the recent change in the parking rate strategy resulting in operating revenue higher than budgeted.

Line 6 & 7 – Lower than budgeted salaries due to lower than anticipated seasonal wages and overtime expenditures. As benefits are positively correlated to salaries at the enterprise level, this is also reflected in lower benefits than budget. However, the proportion is lower for seasonal salary variance than for full-time benefited salaries. We are starting to see a catchup in April with an increase in seasonal utilization.

Line 8 – Outside services are over budget due to higher utilization of contract class instruction than anticipated, as well as special events.

Line 10 – Other operating expenses continue to be under budget due to education & training, maintenance, and community outreach.

Line 27 – The tennis & pickleball project progressed quicker than anticipated, resulting in earlier expenditures and revenue recognition is higher than expected, offsetting the slower than anticipated progress in the emergency generator and wayfinding signage grant projects.

NTEC Income Statement Year to Date Highlights:

Line 37 – Net income of (\$280k) is \$48k higher than budgeted largely due higher than budgeted ancillary operating income combine with lower-than-anticipated operating expenses.

Line 4 – Operating revenue exceeded budget again in April by \$6k bringing YTD revenue to \$21k higher than budget.

Line 10 – Other operating expenses are under budget due to the timing of equipment purchases and maintenance.

NTEC FY 2023-24 Actual to Budget Revenue & Events Highlights:

April events and revenues were slightly higher than budgeted. While year-to-date room rent continues to be lower than anticipated, ancillary revenue has been higher than anticipated, resulting in a positive \$20k compared to budget.

Fleet Income Statement Year to Date Highlights:

Line 10 – Other operating expenses are under budget largely due to the timing of the specialized CDL training, equipment purchase, and fuel expense trending lower than anticipated.

General & Administrative Income Statement Year-to-Date Highlights:

Line 37 – Net income of (\$2.6m) is \$282k higher than budgeted due to lower-than-anticipated operating expenses combined with higher than anticipated investment earnings.

Line 6 & 7 – Salaries continue to reflect the unused leave accruals, administrative personnel are using less paid time off than they are accruing YTD. As discussed in the consolidated section, this is where the healthcare expenses being below budgeted are reflected. April benefits expenses exceeded budget as expected due to the increase in health premiums decrementing the YTD below budget amount. We anticipate a further reduction in the variance as we move towards the end of the year.

Line 8 – Outside services year to date continue to be under budget due to lower than anticipated use of external graphic design services and external counsel, combined with timing of radio system upgrades.

Line 10 – Other operating expenses are under budget due to timing of IT equipment purchases and customer communications, along with lower employee event and community outreach expense than anticipated.

Line 28 – Interest and earnings on investment are trending higher than anticipated. In addition, interest is budgeted monthly but recognized quarterly, and this is a refinement opportunity in the upcoming budget.

Performance to Budget Graph Highlights:

Operating revenues reflect overall trending below anticipated in Water. In Recreation and Parks we see December reflecting the Snow Removal contract catchup, and starting in January the effect of the new parking fee strategy. Salaries and wages reflect open positions and lower utilization of overtime and seasonal staffing with an uptick in seasonal staffing in March. Outside service and other operating expenses are reflective of prior years' behavior, starting out well below budget with a heavy budget weighting in the first few months of the year with some catchup in outside services occurring in November and February, while March was right on budget and April dipped. Utilities are trending higher than budgeted starting in August and continuing due to an increase in electricity rates. While the rate increase was known to be coming and considered in the

budget, the effect of the increase has been more dramatic than anticipated, even after considering the increased kw hours due to increased water production. Currently we have sufficient excess budget at the Enterprise level to realign and provide funding for the increases. We will continue to monitor performance to budget by enterprise to determine if a budget augmentation is warranted.

Capital Outlay Highlights:

As of the end of the month, the District has completed \$7.1m (or 70.7% of budgeted) in capital projects and purchases. The \$3.3m encumbered amount includes the Brockway Vista contract entered into in April with the expenditures budgeted in FY24-25.

Total Reserves Highlights:

During April reserves increased by \$177k as capital expenditures continue at a slower rate.

Liberty Electricity Usage Highlights:

Liberty is lagging in its statement generation, so we do not have complete data for April at this time. We will present as received.

Treasury Report Highlights:

During the month of April the District's cash and investments decreased by \$633k due to payments for capital projects and an increase in prepaid expenses (annual insurance premium paid in April).

b. Review Accounts Paid & Payable – Recommendation to Full Board

Weekly check review questions:
None

c. Review North Tahoe Event Center Event Projections as of April 30st

The NTEC staff continues to book reservations for the current and subsequent years. The current year's actual revenue plus reservations result in a projected result of \$379k, compared to Budgeted \$404,611. Keeping in mind that ancillary revenues are not projected with the reservations, and they have been running higher than budgeted, we are looking at being on track in total revenues.

d. Review Resolution 2024-13 – Adopting the District's Annual Operating and Capital Improvement Program Budgets for Fiscal Year 2024-2025 – Recommendation to Full Board

The proposed Operating Budget with projected Operating Revenue growth of 10.4% and Expense growth of 5.9% will result in a Net Income of \$1,815,576, with an Earnings Before Interest, Depreciation & Amortization (EBIDA) of \$5,719,259 made available to support a proposed Capital Investment of \$5,740,500. No Change in the number of fulltime positions is proposed, however an increase of 1.73 full time equivalents in seasonal positions are proposed.

e. Review Resolution 2024-14 – Adopting the District's Publicly Available Pay Schedule for Fiscal Year 2024-25 – Recommendation to Full Board

The April 2024 CPI used to determine the calculation of the COLA for the coming budget year, published April 10th, resulted in a 3.2% COLA adjustment to the pay schedules for the coming budget year.

f. Review Resolution 2024-15 – Establishing the District’s Annual Appropriations Limit for Fiscal Year 2024 – Recommendation to Full Board

The calculated FY24-25 appropriations limit is \$15,375,080. The anticipated property tax amount of \$6,900,000 is under the appropriations limit by \$8,475,080.

g. Review Annual Purchase Orders to Vendors in Amounts Exceeding the General Manager’s Spending Limit Authority – Recommendation to Full Board

Staff is requesting Board approval of seven purchase orders for FY24-25, in support of the proposed budget, in the amount of \$773,033.

h. Review Resolution 2024-12 – Authorizing Transfer of Funds from Local Area Investment Fund to the District’s Wells Fargo Account – Recommendation to Full Board


Staff is requesting approval to authorize LAIF to make deposits of District funds to Wells Fargo, discontinuing the current deposit authorization to BMO.


i. Review Long Range Calendar

Next Month Agenda:

- Review Financial Statements
- Review Accounts Paid & Payable
- Review Annual Levy of Special Tax for Community Facilities District (CFD) 94-1 – Recommendation to Full Board
- Review Annual Lien Action for Delinquent and Unpaid Sewer and Water Charges – Recommendation to Full Board
- Review Sewer and Water Account Write-offs

REVIEW TRACKING:

Submitted by: 
Vanetta N. Van Cleave
Chief Financial Officer

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

Committee Agenda Item 3.a.

DATE: June 11, 2024

ITEM: G-3a

FROM: Finance Department

SUBJECT: Monthly Financial Reports through April 30, 2024

DISCUSSION:

The following financial reports provide the revenue and expense status of the North Tahoe Public Utility District as of the month ending April 30, 2024. This report represents 10/12 or 83% of the fiscal year.

- **All Funds:** At the end of April, the District's Revenues exceeded Expenses by \$3,373,347. This represents Net Income of \$1,638,866 over Budget. Operating Revenues are below budget by (\$241,999). The District as a whole, is (\$1,197,690) or (8.4%) under Budget for expenses at month end, primarily due to Outside Services/Contractual below budget by (\$151,013) and Other Operating Expenses being under budget by (\$455,446). The timing of Employee Benefits and Depreciation also contribute to the current variance, we are seeing a catchup in Employee Benefits on a monthly basis starting in January and for Depreciation we will begin to see a catchup as project closures are approved by the Board. Non-Operating Revenues are higher than Budget by \$745,361 at month end primarily due to unbudgeted Grant Revenue earned from the Tahoe Water for Fire Suppression Grant. Capital projects and purchases in the amount of \$10,394,203 have been initiated year-to-date (YTD).
- **All Wastewater Funds:** This report includes the Wastewater Operations Fund, the Wastewater Reserve Fund, and the Wastewater System Replacement Fund. At the end of April, the Wastewater Revenues exceeded Expenses by \$579,298. Operating Revenues YTD are slightly ahead of Budget. Operating Expenses are (\$537,225) or (15.5%) under Budget at month end, largely due to Other Operating Expenses and Depreciation. Combined this results in a YTD performance of \$557,338 better than Budget.

The Wastewater Fund has expended \$1,203,245 and encumbered an additional \$104,619 for CIP through April 30, 2024. See Capital Outlay page.

- **All Water Funds:** This report includes the Water Operations Fund, the Water Reserve Fund, and the Water System Replacement Fund. At the end of April, the Water Revenues exceeded Expenses by \$2,223,801. Operating Revenues YTD are under budget by (\$344,735) partially due to lower than anticipated consumption in addition to lower utilization than anticipated. Operating Expenses YTD are under budget by (\$274,977) or (7.9%). Non-Operating Revenues are higher than Budget by \$463,706 at month end primarily due to unbudgeted Grant Revenue earned from the Tahoe Water for

Fire Suppression Grant. Combined this results in a YTD performance of \$393,952 better than Budget.

The Water Fund has expended \$2,671,424 and encumbered an additional \$2,657,851 for CIP through April 30, 2024.

- **All Recreation & Parks:** This report includes the Regional Park, Recreation Programming, the TVRA Boat Ramp, the Event Center, and contractual maintenance services provided to Placer County and Kings Beach Elementary School. At the end of April, the Recreation & Parks Revenues exceeded Expenses by \$2,744,451 largely due to Property Tax allocation and Grant Revenue. Recreation and Parks Operating Revenues are above Budget YTD by \$104,369. Total Expenses YTD are (\$111,464) or (4.4%) below Budget. Non-Operating Revenue exceeded Budget by \$152,550 primarily due to the timing of Grant Revenue.

The Recreation and Parks have expended \$2,402,305 and encumbered an additional \$211,749 for CIP Parks Projects through April 30, 2024. See Capital Outlay page.

- **North Tahoe Event Center (NTEC):** NTEC has a Net Loss of (\$280,614) YTD compared to Budget Net Loss of (\$328,656). The Net Loss outcome is \$48,042 positive to budget.
- **Fleet:** Operating Expenses YTD are (\$99,691) under budget, due to Other Operating Expenses being lower than budget.

Fleet has expended \$672,716 for CIP and encumbered \$245,780 through April 30, 2024. See Capital Outlay page.

- **General & Administrative and Base:** Operating Expenses YTD are (\$174,334) or (4.2%) below Budget, due to Employee Benefits, Outside Services, and Other Operating Expenses.

Administration has expended \$155,021 for CIP and encumbered \$69,492 through April 30, 2024. See Capital Outlay page.

- **Capital Outlay:** The District has expended \$7,104,712 on Capital and encumbered an additional \$3,289,491 for a total of \$10,394,203 through April 30, 2024.

ATTACHMENTS: Financial Reports for April 30, 2024

REVIEW TRACKING:

Submitted by:



Vanetta N. Van Cleave
Chief Financial Officer

Approved by:



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



**Statement of Revenues and Expenses
For the Period Ended April 30, 2024**

Income Statement	Month-To-Date				Year-To-Date				FY 2023
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 787,428	\$ 827,477	\$ (40,049)	-4.8%	\$ 8,517,448	\$ 8,797,564	\$ (280,116)	-3.2%	\$ 8,242,542
3 Internal Revenue	16,233	10,257	5,976	58.3%	165,941	127,824	38,117	29.8%	165,023
4 Total Operating Revenue	\$ 803,661	\$ 837,734	\$ (34,073)	-4.1%	\$ 8,683,389	\$ 8,925,388	\$ (241,999)	-2.7%	\$ 8,407,565
5									
6 Salaries and Wages	\$ (427,514)	\$ (483,836)	\$ 56,322	11.6%	\$ (4,629,631)	\$ (4,767,658)	\$ 138,027	2.9%	\$ (4,363,660)
7 Employee Benefits	(228,277)	(243,644)	15,367	6.3%	(2,197,655)	(2,418,092)	220,437	9.1%	(2,003,514)
8 Outside Services/Contractual	(83,097)	(132,046)	48,949	37.1%	(1,172,091)	(1,323,104)	151,013	11.4%	(963,529)
9 Utilities	(68,532)	(44,283)	(24,249)	-54.8%	(660,672)	(534,259)	(126,413)	-23.7%	(471,712)
10 Other Operating Expenses	(90,707)	(171,038)	80,331	47.0%	(1,229,587)	(1,685,033)	455,446	27.0%	(1,339,596)
11 Insurance	(37,344)	(35,023)	(2,321)	-6.6%	(318,394)	(314,674)	(3,720)	-1.2%	(238,951)
12 Internal Expense	(16,233)	(10,257)	(5,976)	-58.3%	(165,941)	(127,824)	(38,117)	-29.8%	(162,995)
13 Debt Service	(3,239)	(2,796)	(443)	-15.8%	(32,390)	(33,275)	885	2.7%	(45,402)
14 Depreciation	(274,857)	(338,123)	63,266	18.7%	(2,672,338)	(3,072,470)	400,132	13.0%	(2,707,423)
15 Total Operating Expense	\$ (1,229,800)	\$ (1,461,046)	\$ 231,246	15.8%	\$ (13,078,699)	\$ (14,276,389)	\$ 1,197,690	8.4%	\$ (12,296,782)
16									
17 Operating Income(Loss)	\$ (426,139)	\$ (623,312)	\$ 197,173	31.6%	\$ (4,395,310)	\$ (5,351,001)	\$ 955,691	17.9%	\$ (3,889,217)
18									
19 Non-Operations									
20 Property Tax Revenue	\$ 525,000	\$ 525,000	\$ -	0.0%	\$ 5,250,000	\$ 5,250,000	\$ -	0.0%	\$ 4,887,500
21 Community Facilities District (CFD 94-1)	56,964	58,575	(1,611)	-2.8%	569,639	585,750	(16,111)	-2.8%	558,228
22 Grant Revenue	-	-	-	0.0%	1,504,725	869,198	635,527	73.1%	703,453
23 Interest	32,649	3,750	28,899	770.6%	141,648	37,500	104,148	277.7%	118,481
24 Other Non-Op Revenue	6,750	6,667	83	1.2%	448,164	426,367	21,797	5.1%	117,675
25 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
26 Other Non-Op Expenses	(8,903)	(8,333)	(570)	-6.8%	(145,519)	(83,333)	(62,186)	-74.6%	(91,591)
27 Income(Loss)	\$ 186,321	\$ (37,653)	\$ 223,974	594.8%	\$ 3,373,347	\$ 1,734,481	\$ 1,638,866	94.5%	\$ 2,404,529
28									
29 Additional Funding Sources									
30 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
31 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
32 Balance	\$ 186,321	\$ (37,653)	\$ 223,974	594.8%	\$ 3,373,347	\$ 1,734,481	\$ 1,638,866	94.5%	\$ 2,404,529
Operating Income	\$ (426,139)	\$ (623,312)	\$ 197,173	31.6%	\$ (4,395,310)	\$ (5,351,001)	\$ 955,691	17.9%	\$ (3,889,217)
Net Income(Loss)	\$ 186,321	\$ (37,653)	\$ 223,974	594.8%	\$ 3,373,347	\$ 1,734,481	\$ 1,638,866	94.5%	\$ 2,404,529
Earnings Before Interest, Depreciation & Amortization	\$ 464,417	\$ 303,266	\$ 161,151	53.1%	\$ 6,078,075	\$ 4,840,226	\$ 1,237,849	25.6%	\$ 5,157,354
Operating Ratio	153%	174%	-21%	-12.3%	151%	160%	-9%	-5.8%	146%
Operating Ratio - plus Tax & CFD	89%	103%	-14%	-13.7%	90%	97%	-7%	-6.8%	89%
Debt Service Coverage Ratio	57.52	(13.47)	7099%	-8446%	104.15	52.13	5202%	10%	52.96



Actual Results For the Month Ended April 30, 2024

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 373,309	\$ 343,770	\$ 66,771	\$ -	\$ 3,577	\$ 787,428
3 Internal Revenue	3,680	4,198	8,355	-	-	16,233
4 Total Operating Revenue	\$ 376,988	\$ 347,969	\$ 75,126	\$ -	\$ 3,577	\$ 803,660
5						
6 Salaries and Wages	\$ (84,499)	\$ (76,212)	\$ (70,731)	\$ (11,818)	\$ (184,254)	\$ (427,514)
7 Employee Benefits	(45,285)	(40,538)	(35,864)	(6,426)	(100,164)	(228,277)
8 Outside Services/Contractual	(9,249)	(9,138)	(22,831)	(1,034)	(40,845)	(83,097)
9 Utilities	(23,006)	(25,412)	(8,970)	(824)	(10,320)	(68,532)
10 Other Operating Expenses	(5,732)	(35,776)	2,102	(9,524)	(41,777)	(90,707)
11 Internal Expense	(1,633)	(1,037)	(4,660)	(131)	(8,772)	(16,233)
12 Debt Service	-	(3,239)	-	-	-	(3,239)
13 Insurance	(7,655)	(7,655)	(7,655)	(5,142)	(9,237)	(37,344)
14 Depreciation	(99,551)	(95,743)	(62,258)	(13,033)	(4,272)	(274,857)
15 Total Operating Expense	(276,609)	(294,750)	(210,867)	(47,931)	(399,641)	(1,229,799)
16						
17 Operating Contribution	\$ 100,379	\$ 53,219	\$ (135,741)	\$ (47,931)	\$ (396,064)	\$ (426,138)
18						
19 Allocation of Fleet	\$ (25,828)	\$ (24,290)	\$ (9,154)	\$ 59,273	\$ -	\$ -
20 Operating Income(Loss)	\$ 74,551	\$ 28,929	\$ (144,896)	\$ 11,342	\$ (396,064)	\$ (426,138)
21						
22 Non-Operations						
23 Property Tax Revenue	\$ -	\$ 141,667	\$ 220,833	\$ 35,417	\$ 127,083	\$ 525,000
24 Community Facilities District (CFD 94-1)	-	-	56,964	-	-	56,964
25 Grant Revenue	-	-	-	-	-	-
26 Interest	-	-	-	-	32,649	32,649
27 Other Non-Op Revenue	-	6,247	-	-	503	6,750
28 Capital Contribution	-	-	-	-	-	-
29 Other Non-Op Expenses	-	-	(570)	-	(8,333)	(8,903)
30 Income(Loss)	\$ 74,551	\$ 176,842	\$ 132,332	\$ 46,758	\$ (244,162)	\$ 186,322
31						
32 Additional Funding Sources						
33 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 Transfers	-	-	-	-	-	-
35 Balance	\$ 74,551	\$ 176,842	\$ 132,332	\$ 46,758	\$ (244,162)	\$ 186,322
 Earnings Before Interest, Depreciation & Amortization	 \$ 174,102	 \$ 275,824	 \$ 194,590	 \$ 59,791	 \$ (239,890)	 \$ 464,418
Operating Ratio	73%	85%	281%		11172%	Median
Operating Ratio - plus Tax & CFD	73%	60%	60%	135%	306%	54%



YTD For the Period Ended April 30, 2024

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 3,715,379	\$ 3,683,183	\$ 1,088,786	\$ -	\$ 30,100	\$ 8,517,448
3 Internal Revenue	36,795	49,743	79,402	-	-	165,941
4 Total Operating Revenue	\$ 3,752,174	\$ 3,732,926	\$ 1,168,188	\$ -	\$ 30,100	\$ 8,683,389
5						
6 Salaries and Wages	\$ (899,224)	\$ (851,101)	\$ (836,217)	\$ (112,546)	\$ (1,930,543)	\$ (4,629,631)
7 Employee Benefits	(468,624)	(437,914)	(425,124)	(62,287)	(803,705)	(2,197,655)
8 Outside Services/Contractual	(177,023)	(173,293)	(230,403)	(8,424)	(582,948)	(1,172,091)
9 Utilities	(177,201)	(268,123)	(98,518)	(7,868)	(108,962)	(660,672)
10 Other Operating Expenses	(142,136)	(416,586)	(155,556)	(137,675)	(377,633)	(1,229,587)
11 Internal Expense	(14,576)	(15,054)	(53,704)	(1,384)	(81,223)	(165,941)
12 Debt Service	-	(32,390)	-	-	-	(32,390)
13 Insurance	(63,611)	(63,611)	(63,941)	(54,764)	(72,468)	(318,394)
14 Depreciation	(990,378)	(955,197)	(582,070)	(117,438)	(27,256)	(2,672,338)
15 Total Operating Expense	(2,932,774)	(3,213,268)	(2,445,533)	(502,386)	(3,984,737)	(13,078,697)
16						
17 Operating Contribution	\$ 819,400	\$ 519,658	\$ (1,277,344)	\$ (502,386)	\$ (3,954,637)	\$ (4,395,309)
18						
19 Allocation of Fleet	\$ (258,284)	\$ (242,899)	\$ (91,544)	\$ 592,728	\$ -	\$ -
20 Operating Income(Loss)	\$ 561,116	\$ 276,759	\$ (1,368,888)	\$ 90,342	\$ (3,954,637)	\$ (4,395,309)
21						
22 Non-Operations						
23 Property Tax Revenue	\$ -	\$ 1,416,667	\$ 2,208,333	\$ 354,167	\$ 1,270,833	\$ 5,250,000
24 Community Facilities District (CFD 94-1)	-	-	569,639	-	-	569,639
25 Grant Revenue	-	466,866	1,037,859	-	-	1,504,725
26 Interest	-	-	-	-	141,648	141,648
27 Other Non-Op Revenue	18,180	63,507	359,700	-	6,777	448,164
28 Capital Contribution	-	-	-	-	-	-
29 Other Non-Op Expenses	1	3	(62,191)	1	(83,333)	(145,519)
30 Income(Loss)	\$ 579,298	\$ 2,223,802	\$ 2,744,453	\$ 444,510	\$ (2,618,712)	\$ 3,373,349
31						
32 Additional Funding Sources						
33 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 Transfers	-	-	-	-	-	-
35 Balance	\$ 579,298	\$ 2,223,802	\$ 2,744,453	\$ 444,510	\$ (2,618,712)	\$ 3,373,349
Earnings Before Interest, Depreciation & Amortization	\$ 1,569,675	\$ 3,211,388	\$ 3,326,523	\$ 561,947	\$ (2,591,457)	\$ 6,078,077
Operating Ratio	78%	86%	209%			Median
Operating Ratio - plus Tax & CFD	78%	62%	62%			54%



Wastewater Operations
Statement of Revenues and Expenses
For the Period Ended April 30, 2024

Income Statement	Month-To-Date				Year-To-Date				Prior YTD
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	
1 Operations									
2 Operating Revenue	\$ 373,309	\$ 371,345	\$ 1,964	0.5%	\$ 3,715,379	\$ 3,713,449	\$ 1,930	0.1%	\$ 3,465,689
3 Internal Revenue	3,680	3,679	1	0.0%	36,795	36,793	2	0.0%	34,043
4 Total Operating Revenue	\$ 376,989	\$ 375,024	\$ 1,965	0.5%	\$ 3,752,174	\$ 3,750,242	\$ 1,932	0.1%	\$ 3,499,732
5									
6 Salaries and Wages	\$ (84,499)	\$ (104,815)	\$ 20,316	19.4%	\$ (899,224)	\$ (1,014,070)	\$ 114,846	11.3%	\$ (926,318)
7 Employee Benefits	(45,285)	(52,537)	7,252	13.8%	(468,624)	(513,964)	45,340	8.8%	(462,895)
8 Outside Services/Contractual	(9,249)	(10,200)	951	9.3%	(177,023)	(225,260)	48,237	21.4%	(130,387)
9 Utilities	(23,006)	(11,398)	(11,608)	-101.8%	(177,201)	(121,721)	(55,480)	-45.6%	(119,999)
10 Other Operating Expenses	(5,732)	(27,558)	21,826	79.2%	(142,136)	(351,027)	208,891	59.5%	(295,796)
11 Insurance	(7,655)	(7,186)	(469)	-6.5%	(63,611)	(64,253)	642	1.0%	(44,878)
12 Internal Expense	(1,633)	(976)	(657)	-67.3%	(14,576)	(10,759)	(3,817)	-35.5%	(24,311)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(99,551)	(122,055)	22,504	18.4%	(990,378)	(1,168,944)	178,566	15.3%	(1,110,110)
15 Total Operating Expense	\$ (276,610)	\$ (336,725)	\$ 60,115	17.9%	\$ (2,932,773)	\$ (3,469,998)	\$ 537,225	15.5%	\$ (3,114,694)
16									
17 Operating Contribution	\$ 100,379	\$ 38,299	\$ 62,080	162.1%	\$ 819,401	\$ 280,244	\$ 539,157	192.4%	\$ 385,038
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(25,828)	(25,828)	-	0.0%	(258,284)	(258,284)	-	0.0%	(254,790)
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ 74,551	\$ 12,471	\$ 62,080	497.8%	\$ 561,117	\$ 21,960	\$ 539,157	2455.2%	\$ 130,248
23									
24 Non-Operations									
25 Property Tax Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 458,333
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	18,180	-	18,180	100.0%	27,745
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	1	-	1	100.0%	(4,000)
32 Income(Loss)	\$ 74,551	\$ 12,471	\$ 62,080	497.8%	\$ 579,298	\$ 21,960	\$ 557,338	2538.0%	\$ 612,326
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 74,551	\$ 12,471	\$ 62,080	497.8%	\$ 579,298	\$ 21,960	\$ 557,338	2538.0%	\$ 612,326
Earnings Before Interest, Depreciation & Amortization	\$ 174,102	\$ 134,526	\$ 39,576	29.4%	\$ 1,569,676	\$ 1,190,904	\$ 378,772	31.8%	\$ 1,722,436
Operating Ratio	73%	90%	-16%	-18.3%	78%	93%	-14%	-15.5%	89%
Operating Ratio - plus Tax & CFD	73%	90%	-16%	-18.3%	78%	93%	-14%	-15.5%	79%



**Statement of Revenues and Expenses
For the Period Ended April 30, 2024**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 343,770	\$ 407,771	\$ (64,001)	-15.7%	\$ 3,683,183	\$ 4,035,210	\$ (352,027)	-8.7%	\$ 3,662,272
3 Internal Revenue	4,198	4,245	(47)	-1.1%	49,743	42,450	7,293	17.2%	50,808
4 Total Operating Revenue	\$ 347,968	\$ 412,016	\$ (64,048)	-15.5%	\$ 3,732,926	\$ 4,077,660	\$ (344,734)	-8.5%	\$ 3,713,080
5									
6 Salaries and Wages	\$ (76,212)	\$ (100,082)	\$ 23,870	23.9%	\$ (851,101)	\$ (967,676)	\$ 116,575	12.0%	\$ (853,764)
7 Employee Benefits	(40,538)	(48,572)	8,034	16.5%	(437,914)	(475,099)	37,185	7.8%	(423,181)
8 Outside Services/Contractual	(9,138)	(12,640)	3,502	27.7%	(173,293)	(210,259)	36,966	17.6%	(117,407)
9 Utilities	(25,412)	(17,093)	(8,319)	-48.7%	(268,123)	(220,128)	(47,995)	-21.8%	(187,866)
10 Other Operating Expenses	(35,776)	(35,028)	(748)	-2.1%	(416,586)	(439,777)	23,191	5.3%	(341,635)
11 Insurance	(7,655)	(7,186)	(469)	-6.5%	(63,611)	(64,253)	642	1.0%	(44,878)
12 Internal Expense	(1,037)	(1,122)	85	7.6%	(15,054)	(12,217)	(2,837)	-23.2%	(28,260)
13 Debt Service	(3,239)	(2,796)	(443)	-15.8%	(32,390)	(33,275)	885	2.7%	(45,402)
14 Depreciation	(95,743)	(116,575)	20,832	17.9%	(955,197)	(1,065,562)	110,365	10.4%	(943,410)
15 Total Operating Expense	\$ (294,750)	\$ (341,094)	\$ 46,344	13.6%	\$ (3,213,269)	\$ (3,488,246)	\$ 274,977	7.9%	\$ (2,985,803)
16									
17 Operating Contribution	\$ 53,218	\$ 70,922	\$ (17,704)	-25.0%	\$ 519,657	\$ 589,414	\$ (69,757)	-11.8%	\$ 727,277
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(24,290)	(24,290)	-	0.0%	(242,899)	(242,899)	-	0.0%	(239,505)
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ 28,928	\$ 46,632	\$ (17,704)	-38.0%	\$ 276,758	\$ 346,515	\$ (69,757)	-20.1%	\$ 487,772
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 141,667	\$ 141,667	\$ -	0.0%	\$ 1,416,667	\$ 1,416,667	\$ -	0.0%	\$ 3,458,333
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	466,866	-	466,866	100.0%	607,551
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	6,247	6,667	(420)	-6.3%	63,507	66,667	(3,160)	-4.7%	66,197
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	3	-	3	100.0%	-
32 Income(Loss)	\$ 176,842	\$ 194,966	\$ (18,124)	-9.3%	\$ 2,223,801	\$ 1,829,849	\$ 393,952	21.5%	\$ 4,619,853
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 176,842	\$ 194,966	\$ (18,124)	-9.3%	\$ 2,223,801	\$ 1,829,849	\$ 393,952	21.5%	\$ 4,619,853
Earnings Before Interest, Depreciation & Amortization	\$ 275,824	\$ 314,337	\$ (38,513)	-12.3%	\$ 3,211,388	\$ 2,928,686	\$ 282,702	9.7%	\$ 5,608,665
Operating Ratio	85%	83%	2%	2.3%	86%	86%	1%	0.6%	80%
Operating Ratio - plus Tax & CFD	60%	62%	-1%	-2.3%	62%	63%	-1%	-1.7%	42%



Recreation & Parks Operations
Statement of Revenues and Expenses
For the Period Ended April 30, 2024

Income Statement	Month-To-Date					Year-To-Date					Prior
	Actual	Budget	Variance	% Variance		Actual	Budget	Variance	% Variance		YTD
1 Operations											
2 Operating Revenue	\$ 66,771	\$ 44,994	\$ 21,777	48.4%		\$ 1,088,786	\$ 1,015,238	\$ 73,548	7.2%		\$ 1,008,725
3 Internal Revenue	8,355	2,333	6,022	258.1%		79,402	48,581	30,821	63.4%		78,144
4 Total Operating Revenue	\$ 75,126	\$ 47,327	\$ 27,799	58.7%		\$ 1,168,188	\$ 1,063,819	\$ 104,369	9.8%		\$ 1,086,869
5											
6 Salaries and Wages	\$ (70,731)	\$ (82,359)	\$ 11,628	14.1%		\$ (836,217)	\$ (864,720)	\$ 28,503	3.3%		\$ (660,857)
7 Employee Benefits	(35,864)	(46,075)	10,211	22.2%		(425,124)	(456,030)	30,906	6.8%		(330,569)
8 Outside Services/Contractual	(22,831)	(15,641)	(7,190)	-46.0%		(230,403)	(209,960)	(20,443)	-9.7%		(211,648)
9 Utilities	(8,970)	(5,238)	(3,732)	-71.2%		(98,518)	(74,304)	(24,214)	-32.6%		(69,331)
10 Other Operating Expenses	2,102	(14,779)	16,881	114.2%		(155,556)	(209,623)	54,067	25.8%		(170,214)
11 Insurance	(7,655)	(7,186)	(469)	-6.5%		(63,941)	(64,253)	312	0.5%		(45,043)
12 Internal Expense	(4,660)	(4,608)	(52)	-1.1%		(53,704)	(46,085)	(7,619)	-16.5%		(53,280)
13 Debt Service	-	-	-	0.0%		-	-	-	0.0%		-
14 Depreciation	(62,258)	(73,641)	11,383	15.5%		(582,070)	(632,022)	49,952	7.9%		(497,605)
15 Total Operating Expense	\$ (210,867)	\$ (249,527)	\$ 38,660	15.5%		\$ (2,445,533)	\$ (2,556,997)	\$ 111,464	4.4%		\$ (2,038,547)
16											
17 Operating Contribution	\$ (135,741)	\$ (202,200)	\$ 66,459	32.9%		\$ (1,277,345)	\$ (1,493,178)	\$ 215,833	14.5%		\$ (951,678)
18											
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	0.0%		\$ -
20 Allocation of Fleet	(9,154)	(9,154)	-	0.0%		(91,544)	(91,544)	-	0.0%		(90,147)
21 Allocation of General & Administrative	-	-	-	0.0%		-	-	-	0.0%		-
22 Operating Income(Loss)	\$ (144,895)	\$ (211,354)	\$ 66,459	31.4%		\$ (1,368,889)	\$ (1,584,722)	\$ 215,833	13.6%		\$ (1,041,825)
23											
24 Non-Operations											
25 Property Tax Revenue	\$ 220,833	\$ 220,833	\$ -	0.0%		\$ 2,208,333	\$ 2,208,333	\$ -	0.0%		\$ 1,291,667
26 Community Facilities District (CFD 94-1)	56,964	58,575	(1,611)	-2.8%		569,639	585,750	(16,111)	-2.8%		558,228
27 Grant Revenue	-	-	-	0.0%		1,037,859	869,198	168,661	19.4%		95,903
28 Interest	-	-	-	0.0%		-	-	-	0.0%		18
29 Other Non-Op Revenue	-	-	-	0.0%		359,700	359,700	-	0.0%		17,500
30 Capital Contribution	-	-	-	0.0%		-	-	-	0.0%		-
31 Other Non-Op Expenses	(570)	-	(570)	-100.0%		(62,191)	-	(62,191)	-100.0%		(5,925)
32 Income(Loss)	\$ 132,332	\$ 68,054	\$ 64,278	94.5%		\$ 2,744,451	\$ 2,438,259	\$ 306,192	12.6%		\$ 915,566
33											
34 Additional Funding Sources											
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	0.0%		\$ -
36 Transfers	-	-	-	0.0%		-	-	-	0.0%		-
37 Balance	\$ 132,332	\$ 68,054	\$ 64,278	94.5%		\$ 2,744,451	\$ 2,438,259	\$ 306,192	12.6%		\$ 915,566
Earnings Before Interest, Depreciation & Amortization	\$ 194,590	\$ 141,695	\$ 52,895	37.3%		\$ 3,326,521	\$ 3,070,281	\$ 256,240	8.3%		\$ 1,413,171
Operating Ratio	281%	527%	-247%	-46.8%		209%	240%	-31%	-12.9%		188%
Operating Ratio - plus Tax & CFD	60%	76%	-17%	-21.8%		62%	66%	-4%	-6.5%		69%



Division
Department

51-5100
Recreation & Parks
Event Center Operations

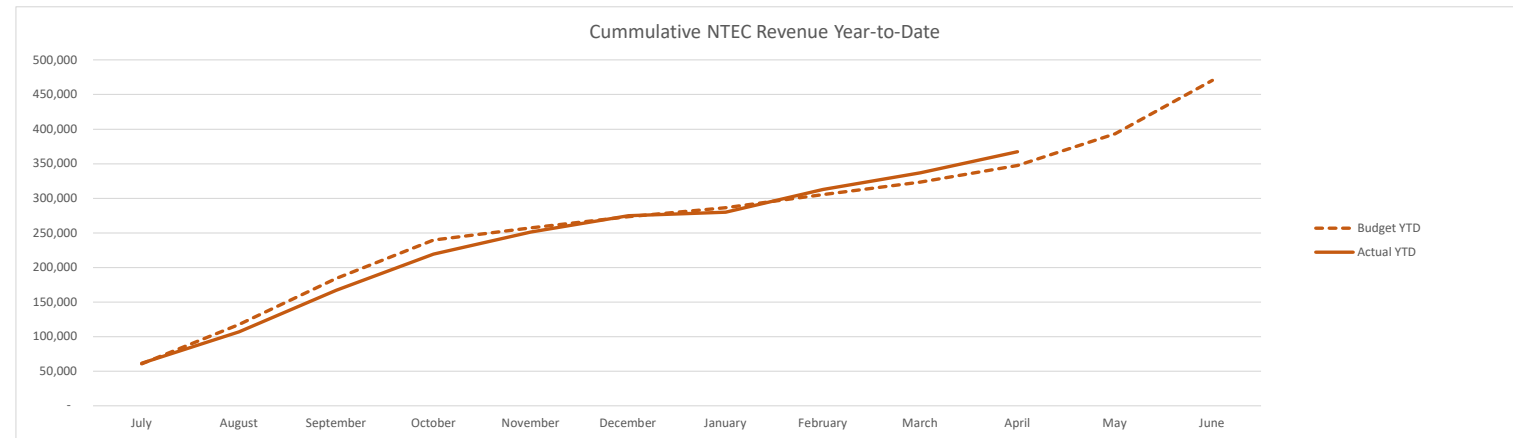
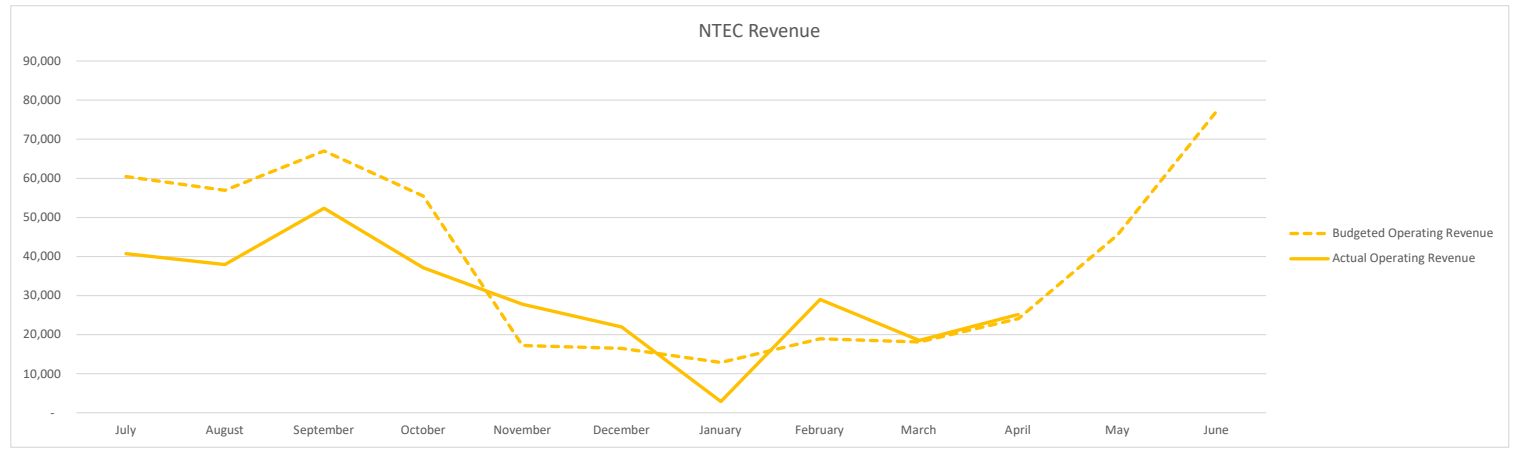
Statement of Revenues and Expenses
For the Period Ended April 30, 2024

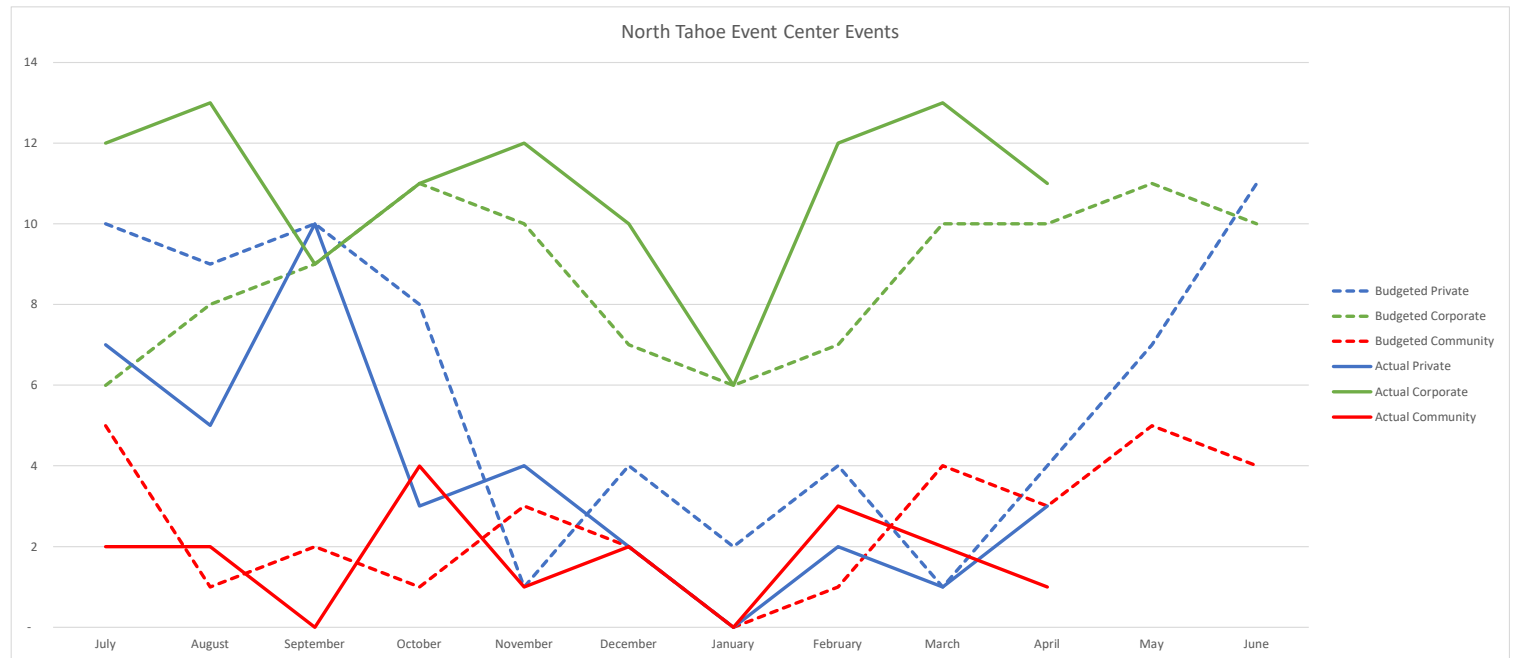
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 21,873	\$ 21,757	\$ 116	0.5%	\$ 288,735	\$ 299,034	\$ (10,299)	-3.4%	\$ 377,355
3 Internal Revenue	8,355	2,333	6,022	258.1%	79,402	48,581	30,821	63.4%	53,144
4 Total Operating Revenue	\$ 30,228	\$ 24,090	\$ 6,138	25.5%	\$ 368,137	\$ 347,615	\$ 20,522	5.9%	\$ 430,499
5									
6 Salaries and Wages	\$ (29,987)	\$ (32,183)	\$ 2,196	6.8%	\$ (315,097)	\$ (323,782)	\$ 8,685	2.7%	\$ (248,287)
7 Employee Benefits	(14,592)	(15,546)	954	6.1%	(159,968)	(153,027)	(6,941)	-4.5%	(124,004)
8 Outside Services/Contractual	(2,412)	(1,166)	(1,246)	-106.9%	(29,881)	(31,840)	1,959	6.2%	(20,826)
9 Utilities	(4,597)	(3,030)	(1,567)	-51.7%	(55,169)	(39,328)	(15,841)	-40.3%	(41,688)
10 Other Operating Expenses	(7,920)	(6,900)	(1,020)	-14.8%	(76,799)	(111,066)	34,267	30.9%	(100,080)
11 Insurance	-	-	-	0.0%	-	-	-	0.0%	-
12 Internal Expense	(1,723)	(1,723)	-	0.0%	(17,387)	(17,228)	(159)	-0.9%	(16,341)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
15 Total Operating Expense	\$ (61,231)	\$ (60,548)	\$ (683)	-1.1%	\$ (654,301)	\$ (676,271)	\$ 21,970	3.2%	\$ (551,226)
16									
17 Operating Contribution	\$ (31,003)	\$ (36,458)	\$ 5,455	15.0%	\$ (286,164)	\$ (328,656)	\$ 42,492	12.9%	\$ (120,727)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ (31,003)	\$ (36,458)	\$ 5,455	15.0%	\$ (286,164)	\$ (328,656)	\$ 42,492	12.9%	\$ (120,727)
23									
24 Non-Operations	-	-	-						
25 Property Tax Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	5,550	-	5,550	100.0%	-
32 Income(Loss)	\$ (31,003)	\$ (36,458)	\$ 5,455	15.0%	\$ (280,614)	\$ (328,656)	\$ 48,042	14.6%	\$ (120,727)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (31,003)	\$ (36,458)	\$ 5,455	15.0%	\$ (280,614)	\$ (328,656)	\$ 48,042	14.6%	\$ (120,727)

North Tahoe Event Center

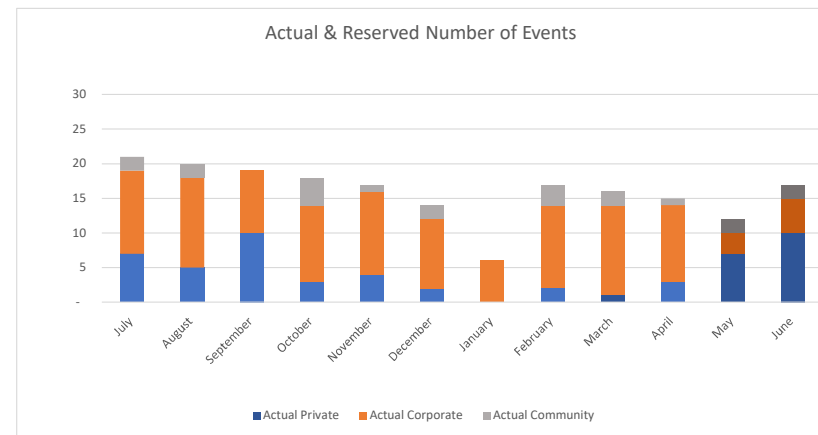
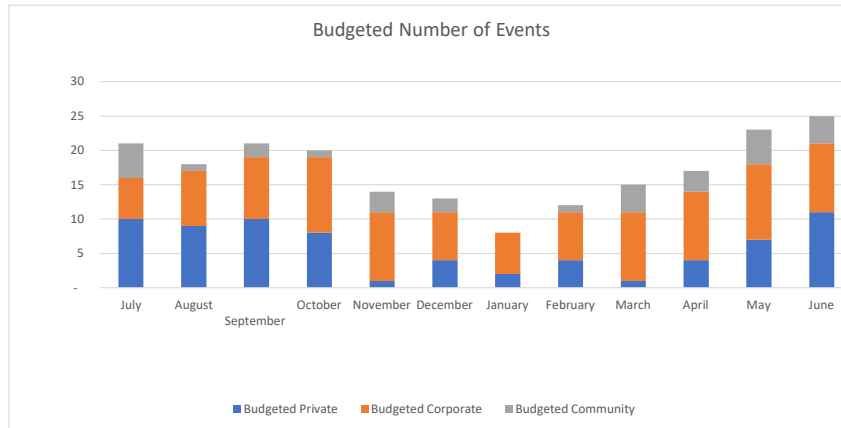
FY 2023-24

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue													
Private	45,600	39,300	45,600	35,900	2,100	8,400	4,200	8,400	2,100	8,400	19,300	49,000	268,300
Corporate	3,620	8,452	9,557	10,171	10,154	4,598	7,912	7,998	10,154	10,654	12,839	12,264	108,373
Community	3,150	1,106	2,213	1,106	2,656	1,771	-	885	3,542	2,656	4,427	4,426	27,938
Budgeted Total Room Rent	52,370	48,858	57,370	47,177	14,910	14,769	12,112	17,283	15,796	21,710	36,566	65,690	404,611
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	8,100	8,100	9,600	8,250	2,350	1,750	750	1,680	2,300	2,380	9,000	11,500	65,760
Budgeted Operating Revenue	60,470	56,958	66,970	55,427	17,260	16,519	12,862	18,963	18,096	24,090	45,566	77,190	470,371
Private	33,455	22,221	45,678	16,300	13,015	5,038	-	12,010	6,500	12,200	-	-	166,416
Corporate	7,277	11,932	6,639	12,685	4,668	6,850	2,875	12,123	6,435	7,848	-	-	79,331
Community	-	3,825	-	8,135	10,100	10,100	-	4,900	5,580	5,100	-	-	47,740
Actual Total Room Rent	40,732	37,978	52,317	37,120	27,783	21,988	2,875	29,033	18,515	25,148	-	-	293,487
Program Revenue	-	196	-	-	-	-	-	560	284	289	-	-	1,329
Ancillary Revenue	20,554	7,374	7,893	15,111	4,259	1,797	1,908	3,325	5,335	4,791	-	-	72,346
Actual Operating Revenue	61,286	45,548	60,209	52,231	32,041	23,785	4,783	32,917	24,134	30,228	-	-	367,162
Variance to Budget	816	(11,410)	(6,761)	(3,196)	14,781	7,266	(8,079)	13,954	6,038	6,138	(45,566)	(77,190)	(103,209)
# Events													
Budgeted Private	10	9	10	8	1	4	2	4	1	4	7	11	71
Budgeted Corporate	6	8	9	11	10	7	6	7	10	10	11	10	105
Budgeted Community	5	1	2	1	3	2	-	1	4	3	5	4	31
	21	18	21	20	14	13	8	12	15	17	23	25	207
Actual Private	7	5	10	3	4	2	-	2	1	3	-	-	37
Actual Corporate	12	13	9	11	12	10	6	12	13	11	-	-	109
Actual Community	2	2	-	4	1	2	-	3	2	1	-	-	17
	21	20	19	18	17	14	6	17	16	15	-	-	163





* Program & Recreation events reporting to be forthcoming





Fleet & Equipment Support
Statement of Revenues and Expenses
For the Period Ended April 30, 2024

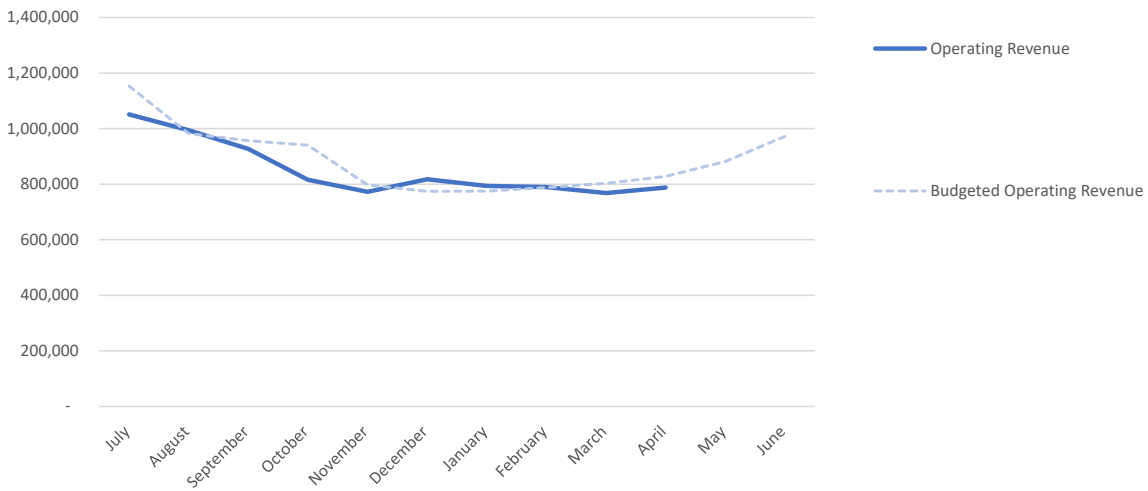
Income Statement	Month-To-Date				Year-To-Date				Prior YTD
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	
1 Operations									
2 Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
5									
6 Salaries and Wages	\$ (11,818)	\$ (9,338)	\$ (2,480)	-26.6%	\$ (112,546)	\$ (91,537)	\$ (21,009)	-23.0%	\$ (125,435)
7 Employee Benefits	(6,426)	(5,254)	(1,172)	-22.3%	(62,287)	(51,496)	(10,791)	-21.0%	(66,457)
8 Outside Services/Contractual	(1,034)	(1,985)	951	47.9%	(8,424)	(10,620)	2,196	20.7%	(8,586)
9 Utilities	(824)	(480)	(344)	-71.7%	(7,868)	(4,573)	(3,295)	-72.1%	(5,532)
10 Other Operating Expenses	(9,524)	(43,050)	33,526	77.9%	(137,675)	(217,812)	80,137	36.8%	(135,265)
11 Insurance	(5,142)	(5,436)	294	5.4%	(54,764)	(49,916)	(4,848)	-9.7%	(51,187)
12 Internal Expense	(131)	(137)	6	4.4%	(1,384)	(1,370)	(14)	-1.0%	(1,340)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(13,033)	(22,226)	9,193	41.4%	(117,438)	(174,752)	57,314	32.8%	(134,456)
15 Total Operating Expense	\$ (47,932)	\$ (87,906)	\$ 39,974	45.5%	\$ (502,386)	\$ (602,076)	\$ 99,690	16.6%	\$ (528,258)
16									
17 Operating Contribution	\$ (47,932)	\$ (87,906)	\$ 39,974	45.5%	\$ (502,386)	\$ (602,076)	\$ 99,690	16.6%	\$ (528,258)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	59,273	59,273	-	0.0%	592,728	592,728	-	0.0%	584,442
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ 11,341	\$ (28,633)	\$ 39,974	139.6%	\$ 90,342	\$ (9,348)	\$ 99,690	1066.4%	\$ 56,184
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 35,417	\$ 35,417	\$ -	0.0%	\$ 354,167	\$ 354,167	\$ -	0.0%	\$ -
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	1	-	1	100.0%	-
32 Income(Loss)	\$ 46,758	\$ 6,784	\$ 39,974	589.2%	\$ 444,510	\$ 344,819	\$ 99,691	28.9%	\$ 56,184
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 46,758	\$ 6,784	\$ 39,974	589.2%	\$ 444,510	\$ 344,819	\$ 99,691	28.9%	\$ 56,184
Earnings Before Interest, Depreciation & Amortization	\$ 59,791	\$ 29,010	\$ 30,781	106.1%	\$ 561,948	\$ 519,571	\$ 42,377	8.2%	\$ 190,640



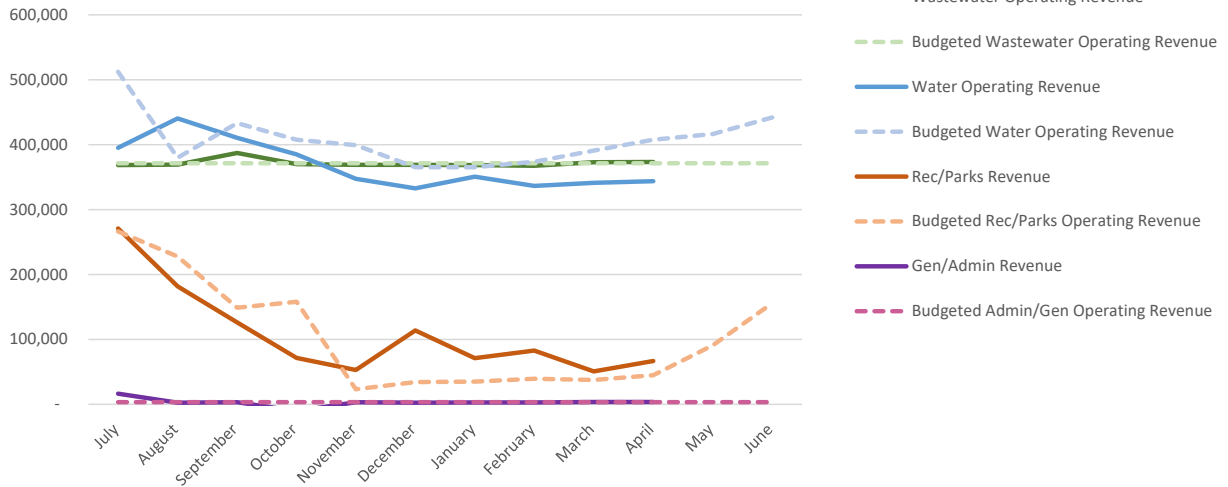
**General & Administrative Support
Statement of Revenues and Expenses
For the Period Ended April 30, 2024**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 3,577	\$ 3,367	\$ 210	6.2%	\$ 30,100	\$ 33,666	\$ (3,566)	-10.6%	\$ 107,884
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ 3,577	\$ 3,367	\$ 210	6.2%	\$ 30,100	\$ 33,666	\$ (3,566)	-10.6%	\$ 107,884
5									
6 Salaries and Wages	\$ (184,254)	\$ (187,242)	\$ 2,988	1.6%	\$ (1,930,543)	\$ (1,829,655)	\$ (100,888)	-5.5%	\$ (1,797,286)
7 Employee Benefits	(100,164)	(91,206)	(8,958)	-9.8%	(803,705)	(921,502)	117,797	12.8%	(720,412)
8 Outside Services/Contractual	(40,845)	(91,580)	50,735	55.4%	(582,948)	(667,005)	84,057	12.6%	(495,501)
9 Utilities	(10,320)	(10,074)	(246)	-2.4%	(108,962)	(113,533)	4,571	4.0%	(88,984)
10 Other Operating Expenses	(41,777)	(50,625)	8,848	17.5%	(377,633)	(466,793)	89,160	19.1%	(396,687)
11 Insurance	(9,237)	(8,030)	(1,207)	-15.0%	(72,468)	(72,000)	(468)	-0.7%	(52,965)
12 Internal Expense	(8,772)	(3,414)	(5,358)	-156.9%	(81,223)	(57,394)	(23,829)	-41.5%	(55,804)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(4,272)	(3,626)	(646)	-17.8%	(27,256)	(31,190)	3,934	12.6%	(21,842)
15 Total Operating Expense	\$ (399,641)	\$ (445,797)	\$ 46,156	10.4%	\$ (3,984,738)	\$ (4,159,072)	\$ 174,334	4.2%	\$ (3,629,481)
16									
17 Operating Contribution	\$ (396,064)	\$ (442,430)	\$ 46,366	10.5%	\$ (3,954,638)	\$ (4,125,406)	\$ 170,768	4.1%	\$ (3,521,597)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ (396,064)	\$ (442,430)	\$ 46,366	10.5%	\$ (3,954,638)	\$ (4,125,406)	\$ 170,768	4.1%	\$ (3,521,597)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 127,083	\$ 127,083	\$ -	0.0%	\$ 1,270,833	\$ 1,270,833	\$ -	0.0%	\$ (320,833)
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	32,649	3,750	28,899	770.6%	141,648	37,500	104,148	277.7%	118,463
29 Other Non-Op Revenue	503	-	503	100.0%	6,777	-	6,777	100.0%	6,233
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(8,333)	(8,333)	-	0.0%	(83,333)	(83,333)	-	0.0%	(81,667)
32 Income(Loss)	\$ (244,162)	\$ (319,930)	\$ 75,768	23.7%	\$ (2,618,713)	\$ (2,900,406)	\$ 281,693	9.7%	\$ (3,799,401)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (244,162)	\$ (319,930)	\$ 75,768	23.7%	\$ (2,618,713)	\$ (2,900,406)	\$ 281,693	9.7%	\$ (3,799,401)
Earnings Before Interest, Depreciation & Amortization	\$ (239,890)	\$ (316,304)	\$ 76,414	24.2%	\$ (2,591,457)	\$ (2,869,216)	\$ 277,759	9.7%	\$ (3,777,559)

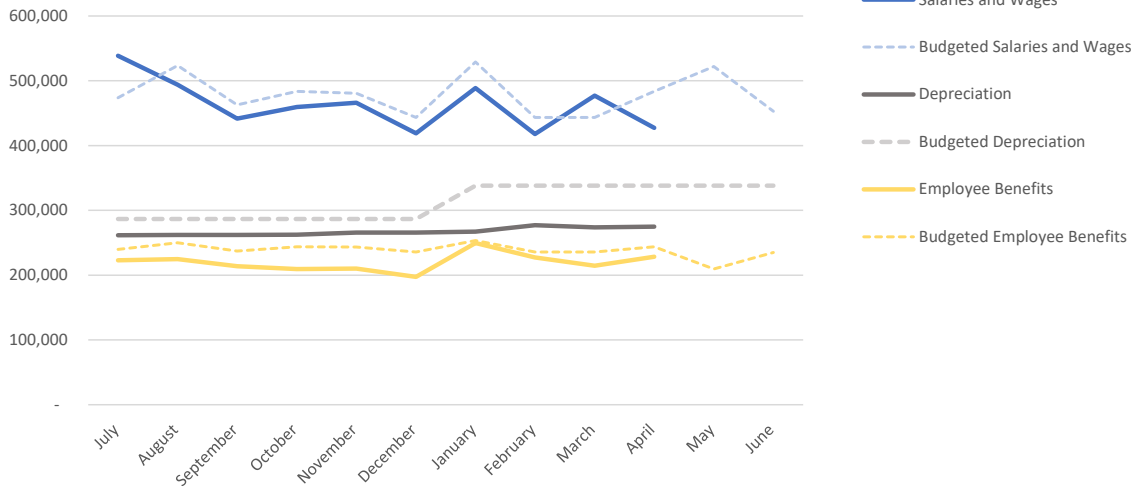
Operating Revenues Year to Date



Enterprise Operating Revenues Year to Date



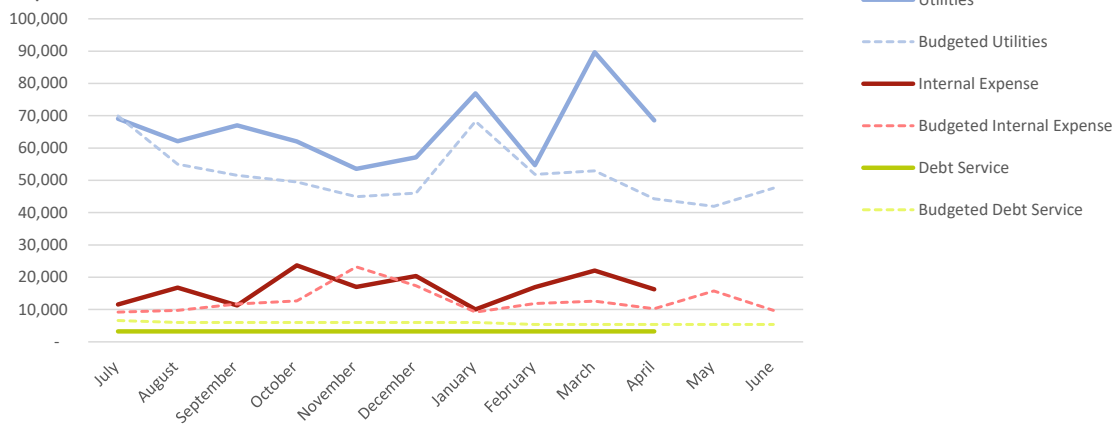
Expenses Year to Date

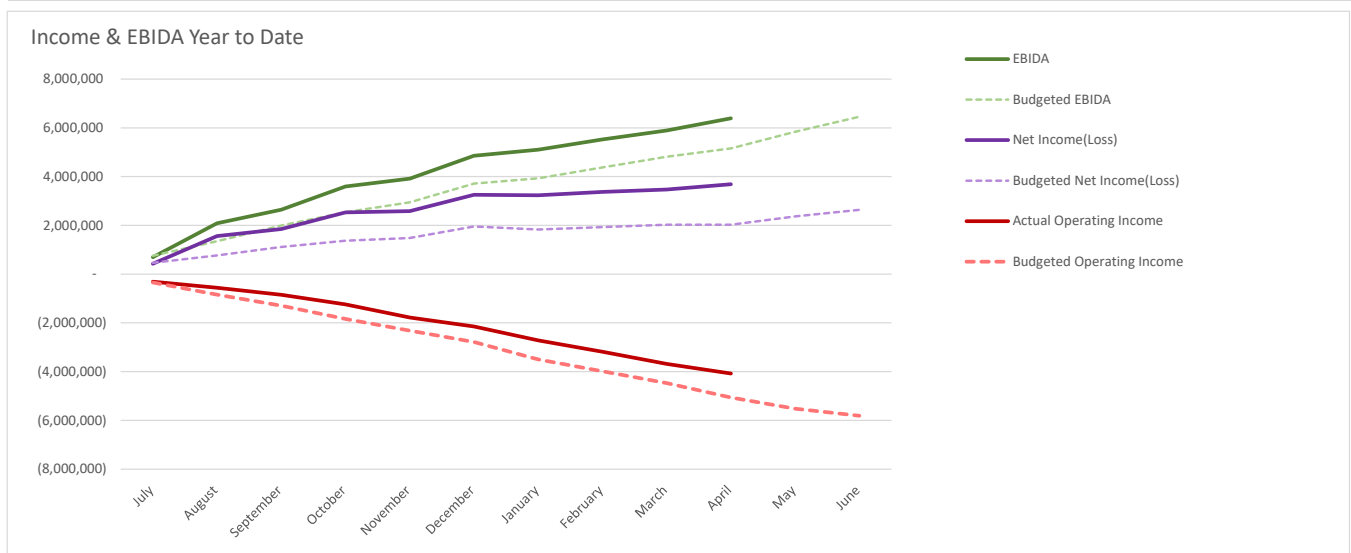
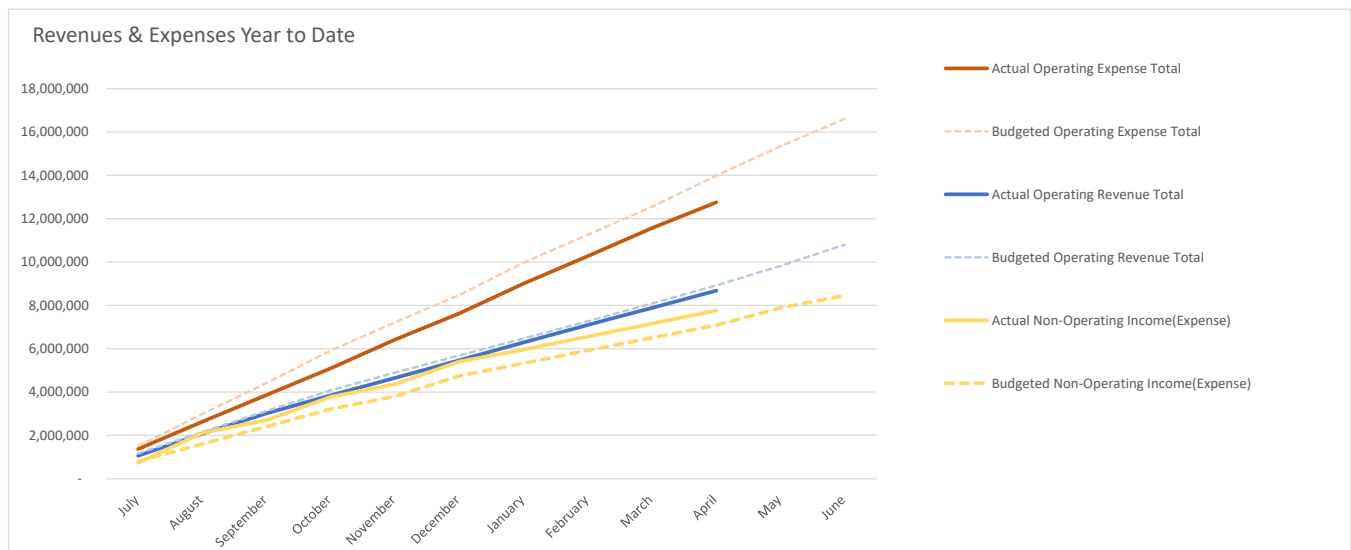


Expenses Year to Date

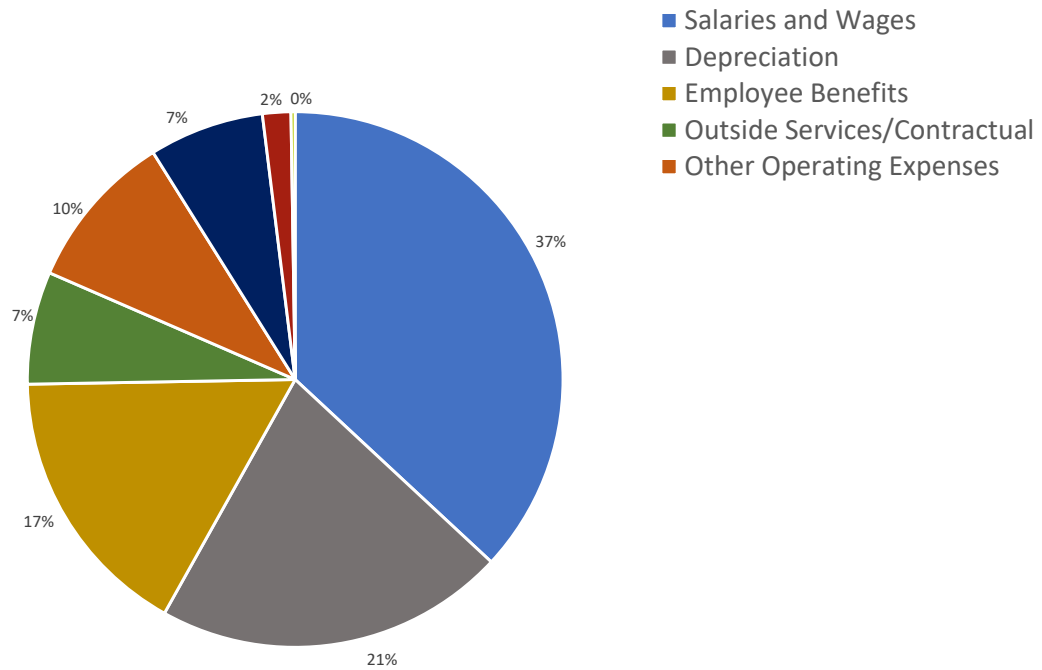


Expenses Year to Date

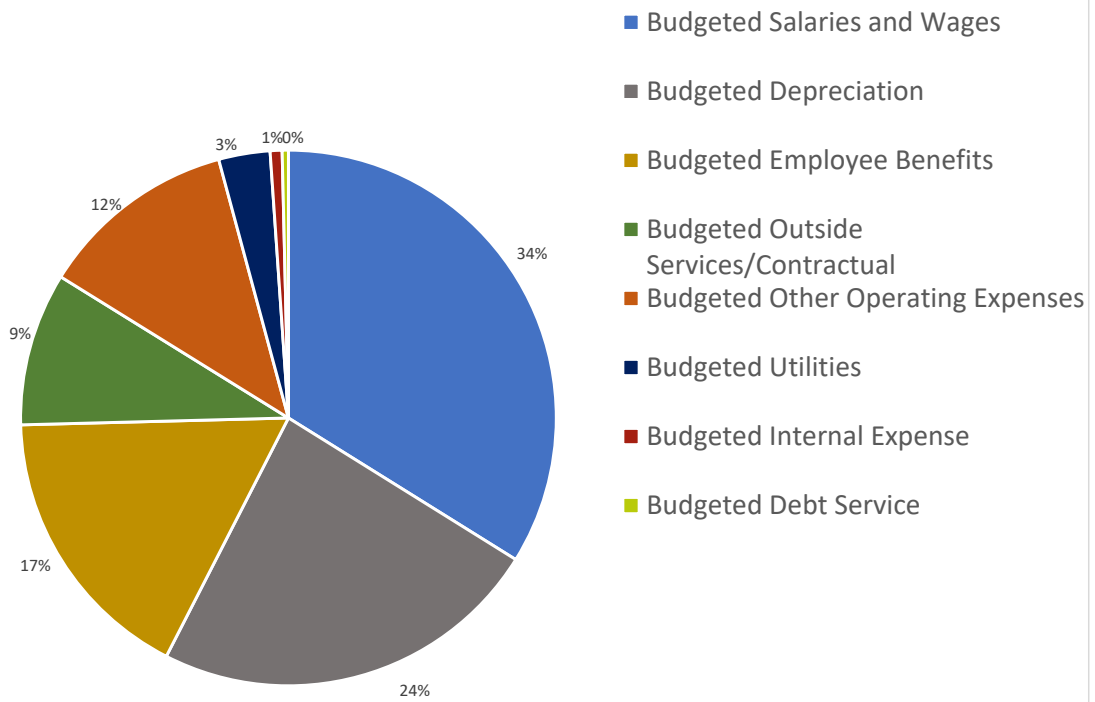




Actual April



Budgeted April



Capital Outlay

Projects In Process

For the Period Ended April 30, 2024

Projects In Process														C = Complete	G = Grant Funded	Grant Amount	Grant Funding
For the Period Ended April 30, 2024																	
Project Number	Project Description	2024 Adopted Budget	Prior Year Open Project Rollforward	Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves								
						Actual	Encumbered	(Over) Under Budget									
Administration & Base																	
2401-0000	Base Administration Building Improvements	\$ 25,000	\$ -	\$ -	25,000	\$ 12,752	\$ -	\$ 12,248									
2402-0000	Operations Office Reconfiguration	50,000	-	-	50,000	37,690	-	12,310									
2151-0000	Master Plan: Corporation Yard Layout	200,000	-	-	200,000	6,422	-	193,578									
2403-0000	Administration Building Roof Improvements **	40,000	-	-	40,000	8,280	32,220	(500)									
2405-0000	Base Facility Detention Pond Fencing	25,000	-	-	25,000	7,079	29,194	(11,273)									
2406-0000	Pavement Maintenance Plan - Engineering	60,000	-	-	60,000	29,104	-	30,896	30,896	C							
2450-0011	Pavement Maintenance - Slurry Seal	30,000	-	-	30,000	37,176	-	(7,176)	(7,176)	C							
2407-0000	Electric Vehicle Charging Station	30,000	-	-	30,000	263	-	29,737									
2415-0000	Server and Network Equipment Replacement	50,000	-	-	50,000	16,255	8,078	25,666									
Total Administration Purchases		\$ 510,000	\$ -	\$ -	\$ 510,000	\$ 155,021	\$ 69,492	\$ 285,486	\$ 23,720			\$ -					
Fleet																	
2320-0000	#78 Air Compressor*	\$ 15,000	\$ 26,000	\$ -	\$ 41,000	\$ 35,870	\$ -	\$ 5,130	\$ 5,130	C							
2420-0000	Pavement Saw Slurry Vacuum	15,000	-	-	15,000	12,850	-	2,150	2,150	C							
2422-0000	Snow Removal MultiPurpose Tractor	200,000	-	-	200,000	196,606	-	3,394	3,394	C							
2423-0000	Mid-Size Loader	325,000	-	-	325,000	304,501	-	20,499	20,499	C							
2430-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra	75,000	-	-	75,000	61,445	-	13,555									
2431-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra	75,000	-	-	75,000	61,445	-	13,555									
2432-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra	75,000	-	-	75,000	-	61,445	13,555									
2433-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra	75,000	-	-	75,000	-	61,445	13,555									
2434-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra	75,000	-	-	75,000	-	61,445	13,555									
2435-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra	75,000	-	-	75,000	-	61,445	13,555									
Total Fleet Purchases		\$ 1,005,000	\$ 26,000	\$ -	\$ 1,031,000	\$ 672,716	\$ 245,780	\$ 112,504	\$ 31,174			\$ -					
Wastewater																	
Packaged Satellite Sewer Pump Station Improvements Project S-																	
2244-0000	1, S-2, N-2, D-2, D-5, S-3*	\$ -	\$ 949,165	\$ 70,000	\$ 1,019,165	\$ 963,668	\$ 104,619	\$ (49,122)									
2440-0000	Lower Lateral CIPP Rehabilitation	70,000	-	-	70,000	3,332	-	66,668									
2441-0000	Sewer Force Main Improvements	70,000	-	-	70,000	-	-	70,000									
2442-0000	Lower Lateral Replacement	70,000	-	(70,000)	-	-	-	-									
2443-0000	Sewer Collection System Improvements	70,000	-	-	70,000	55,352	-	14,648	14,648	C							
2444-0000	Gravity Main Rehabilitation and Replacement **	100,000	-	-	100,000	-	-	100,000									
2445-0000	Sewage Export System Inspection/Analysis Predesign **	150,000	-	-	150,000	3,973	-	146,027									
2446-0000	Satellite PS Rehabilitation Design	200,000	-	-	200,000	93,854	-	106,147									
2447-0000	N-3, C-2, D-4 Satellite PS Improvements Project**	50,000	-	-	50,000	-	-	50,000									
2448-0000	Easement Clearing (location TBD)	65,000	-	-	65,000	13,056	-	51,944									
2449-0000	SCADA Infrastructure Improvements	120,000	-	-	120,000	477	-	119,523									
2451-0000	CCTV Push Camera	20,000	-	-	20,000	21,226	-	(1,226)	(1,226)	C							
2452-0000	Sewage Pump Station Improvements	25,000	-	-	25,000	31,568	-	(6,568)	(6,568)	C							
2450-0021	Pavement Maintenance - Slurry Seal	20,000	-	-	20,000	16,740	-	3,260	3,260	C							
Total Wastewater Purchases		\$ 1,030,000	\$ 949,165	\$ -	\$ 1,979,165	\$ 1,203,245	\$ 104,619	\$ 671,301	\$ 10,114			\$ -					

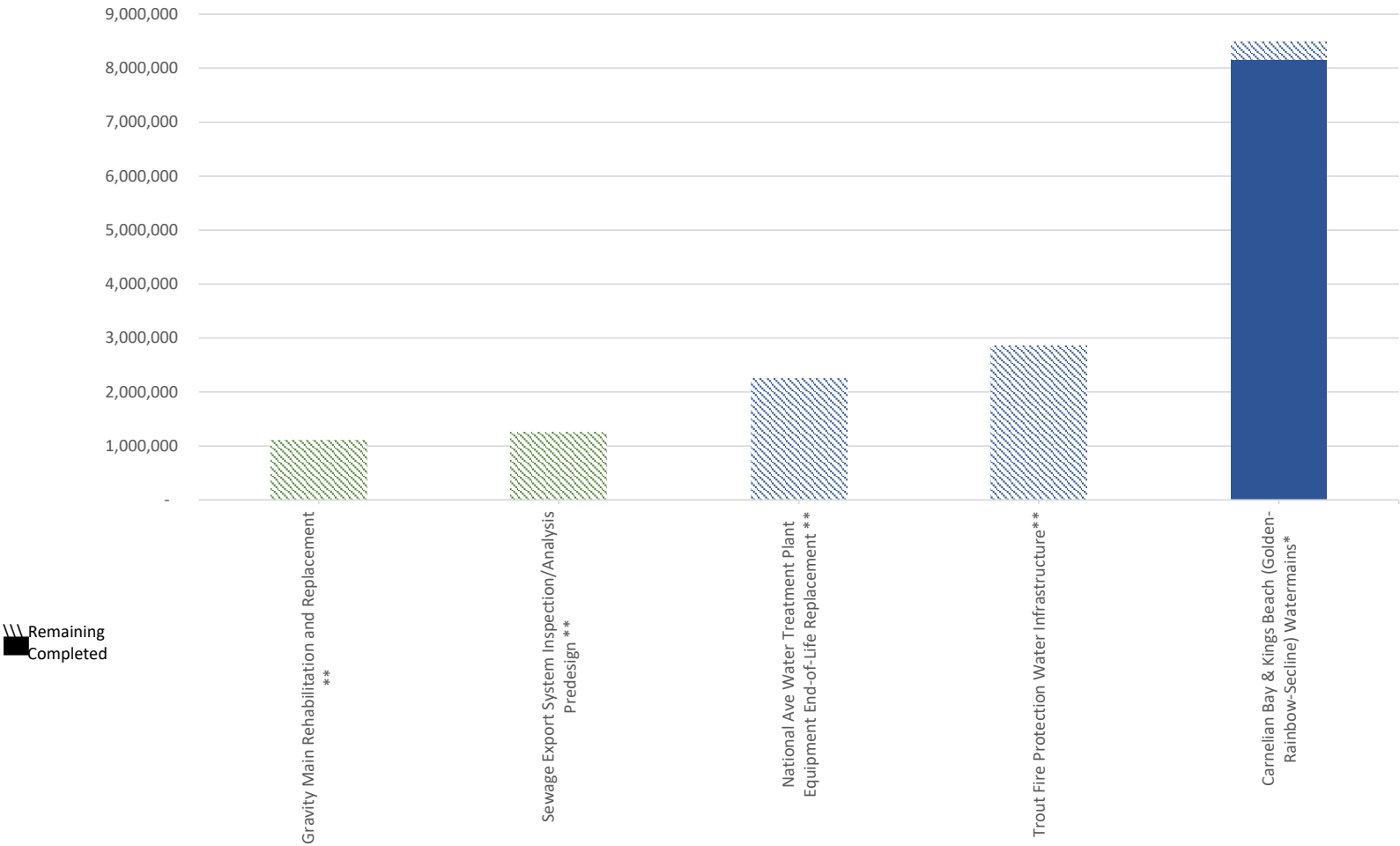
Capital Outlay

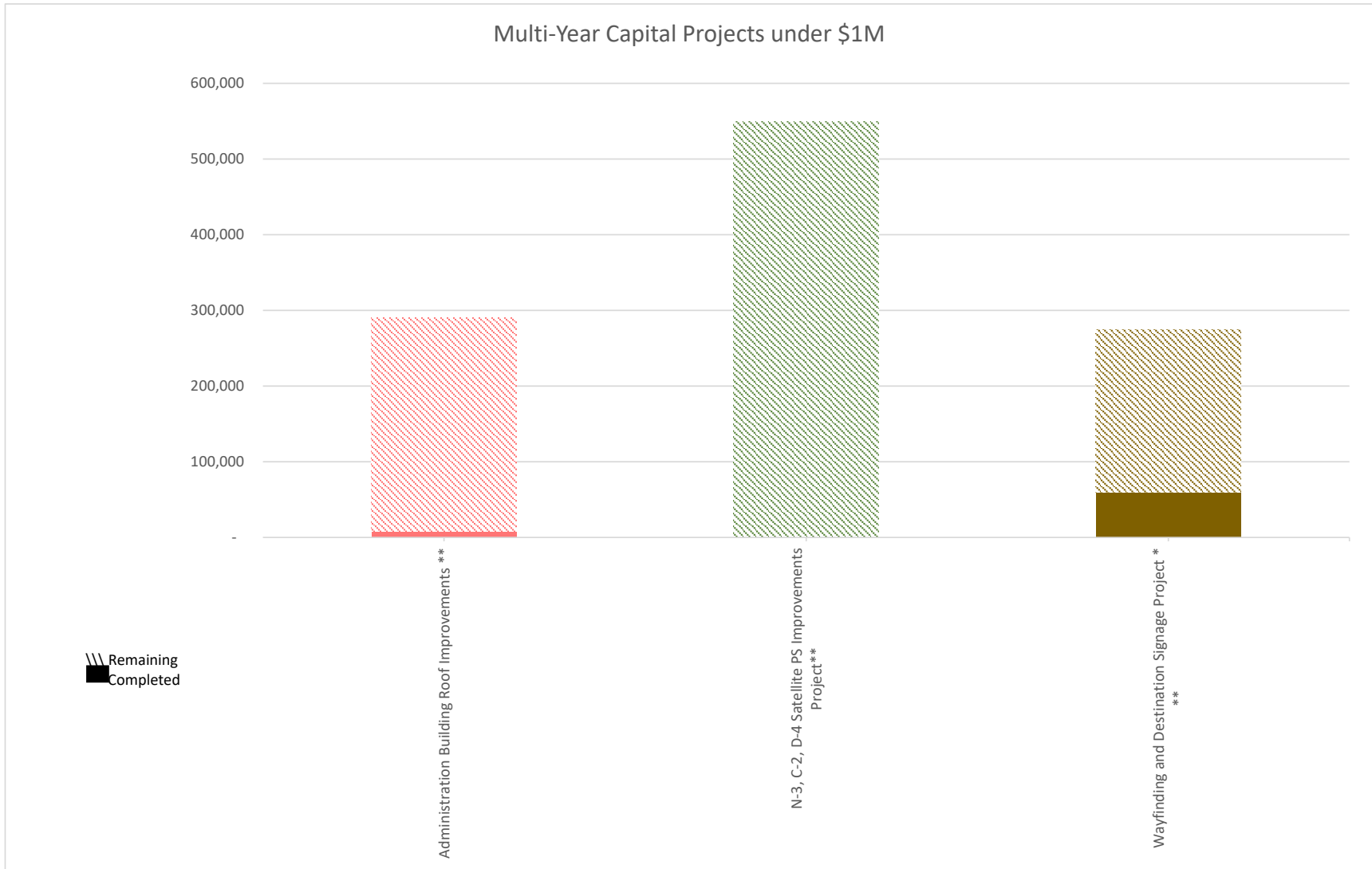
Projects In Process

For the Period Ended April 30, 2024

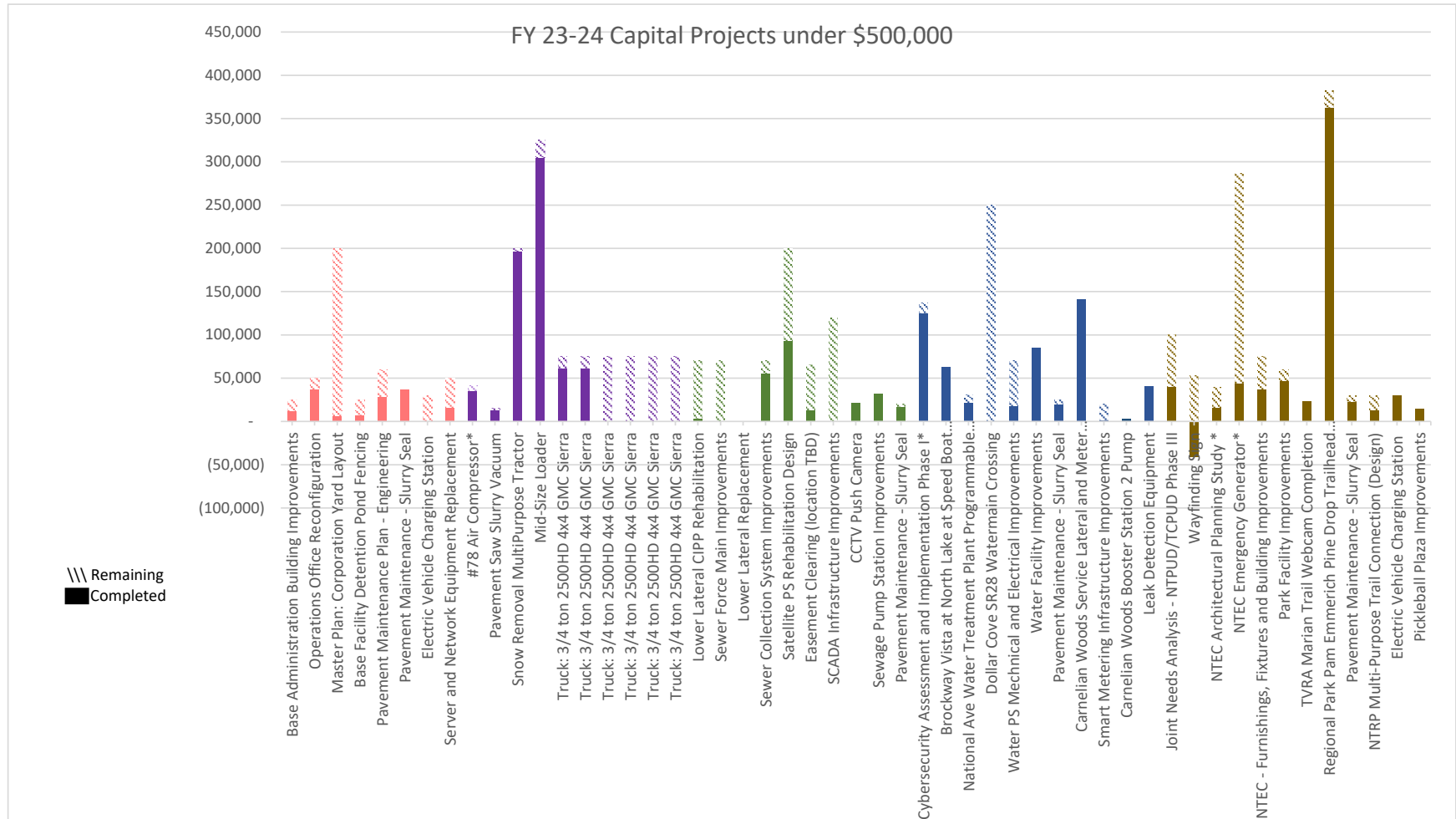
Projects In Process												
For the Period Ended April 30, 2024												
Project Number	Project Description	2024 Adopted Budget	Prior Year Open Project Rollforward	Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Complete G = Grant Funded	Grant Amount	Grant Funding
						Actual	Encumbered	(Over) Under Budget				
Water												
2260-0000	Cybersecurity Assessment and Implementation Phase I*	\$ -	\$ 137,380	\$ -	\$ 137,380	\$ 125,280	\$ 9,428	\$ 2,672				
2361-0000	Brockway Vista at North Lake at Speed Boat Watermain*	-	12,059	-	12,059	63,210	2,376,969	(2,428,120)		G		
2362-0000	National Ave Water Treatment Plant Programmable Logical Carnelian Bay & Kings Beach (Golden-Rainbow-Secline)	-	30,860	-	30,860	22,285	8,575	-				
2264-0000	Watermains*	2,466,000	1,341	-	2,467,341	2,145,369	238,879	83,093				
2460-0000	Dollar Cove SR28 Watermain Crossing	250,000	-	-	250,000	-	-	250,000				
	National Ave Water Treatment Plant Equipment End-of-Life Replacement **	150,000	-	-	150,000	3,379	-	146,621				
2465-0000	Trout Fire Protection Water Infrastructure**	50,000	-	-	50,000	861	-	49,139				
2470-0000	Water PS Mechanical and Electrical Improvements	70,000	-	-	70,000	18,596	-	51,404				
2471-0000	Water Facility Improvements	70,000	-	-	70,000	84,856	-	(14,856)				
2450-0031	Pavement Maintenance - Slurry Seal	25,000	-	-	25,000	20,088	-	4,912	4,912	C		
2461-0000	Carnelian Woods Service Lateral and Meter Replacement	125,000	-	-	125,000	141,438	-	(16,438)	(16,438)	C		
2462-0000	Smart Metering Infrastructure Improvements	20,000	-	-	20,000	2,183	-	17,817				
2472-0000	Carnelian Woods Booster Station 2 Pump	-	-	-	-	3,309	24,000	(27,309)				
2473-0000	Leak Detection Equipment	-	-	-	-	40,569	-	(40,569)	(40,569)	C		
Total Water Purchases		\$ 3,226,000	\$ 181,640	\$ -	\$ 3,407,640	\$ 2,671,424	\$ 2,657,851	\$ (1,921,634)	\$ (52,096)		\$ -	
Recreation and Parks												
2481-0000	Joint Needs Analysis - NTPUD/TCPUD Phase III	\$ 100,000	\$ -		\$ 100,000	\$ 40,419	\$ 3,178	\$ 56,403		#	\$ 50,000	50%
1623-0000	Wayfinding Sign	-	11,941	-	11,941	(40,836)	-	52,777	52,777	C	G	13,169 110%
2040-PLC	Wayfinding and Destination Signage Project * **	50,000	19,894	-	69,894	4,083	22,806	43,006		G	69,894	100%
2280-WEBEC	TVRA Marian Trail Webcam Completion	-	-	-	-	23,130	-	(23,130)	(23,130)	C		
2284-0000	NTEC Architectural Planning Study *	78,185	(38,624)	-	39,561	15,962	-	23,599				
2392-0000	Regional Park Tennis/Pickleball Court Reconstruction*	2,792,715	(791,815)	-	2,000,900	1,817,185	-	183,715		G	750,000	37%
2486-0000	Pickleball Plaza Improvements	-	-	-	-	14,614	4,478	(19,092)				
2192-0000	NTEC Emergency Generator*	275,000	11,176	-	286,176	44,175	57	241,944		G	188,406	66%
2490-0000	NTEC - Furnishings, Fixtures and Building Improvements	75,000	-	-	75,000	37,932	30,601	6,467				
2482-0000	Park Facility Improvements	60,000	-	-	60,000	46,685	4,051	9,265				
2281-0000/1PLC	Regional Park Pam Emmerich Pine Drop Trailhead Project*	430,000	(47,566)	-	382,434	362,587	-	19,847	19,847	C	G	241,901 63%
2450-0043	Pavement Maintenance - Slurry Seal	30,000	-	-	30,000	23,436	-	6,564	6,564	C		
2484-0000	NTRP Multi-Purpose Trail Connection (Design)	30,000	-	-	30,000	12,934	146,579	(129,512)				
2485-0000	Electric Vehicle Charging Station	30,000	-	-	30,000	-	-	30,000				
Total Recreation and Parks Purchases		\$ 3,950,900	\$ (834,994)	\$ -	\$ 3,115,906	\$ 2,402,305	\$ 211,749	\$ 501,852	\$ 56,058		\$ 1,313,370	
* Project carry-over from Prior Year												
** Multi-year encumbrance - on 5 year CIP												
# Non-grant cost reimbursement												
Administration & Base												
		\$ 510,000	\$ -	\$ -	\$ 510,000	\$ 155,021	\$ 69,492	\$ 285,486	\$ 23,720		\$ -	
Fleet		1,005,000	26,000	-	1,031,000	672,716	245,780	112,504	31,174		-	
Wastewater		1,030,000	949,165	-	1,979,165	1,203,245	104,619	671,301	10,114		-	
Water		3,226,000	181,640	-	3,407,640	2,671,424	2,657,851	(1,921,634)	(52,096)		-	
Recreation and Parks		3,950,900	(834,994)	-	3,115,906	2,402,305	211,749	501,852	56,058		1,313,370	
Total Capital Expenditures		\$ 9,721,900	\$ 321,811	\$ -	\$ 10,043,711	\$ 7,104,712	\$ 3,289,491	\$ (350,492)	\$ 68,970		\$ 1,313,370	

Multi-Year Capital Projects \$1M and Above



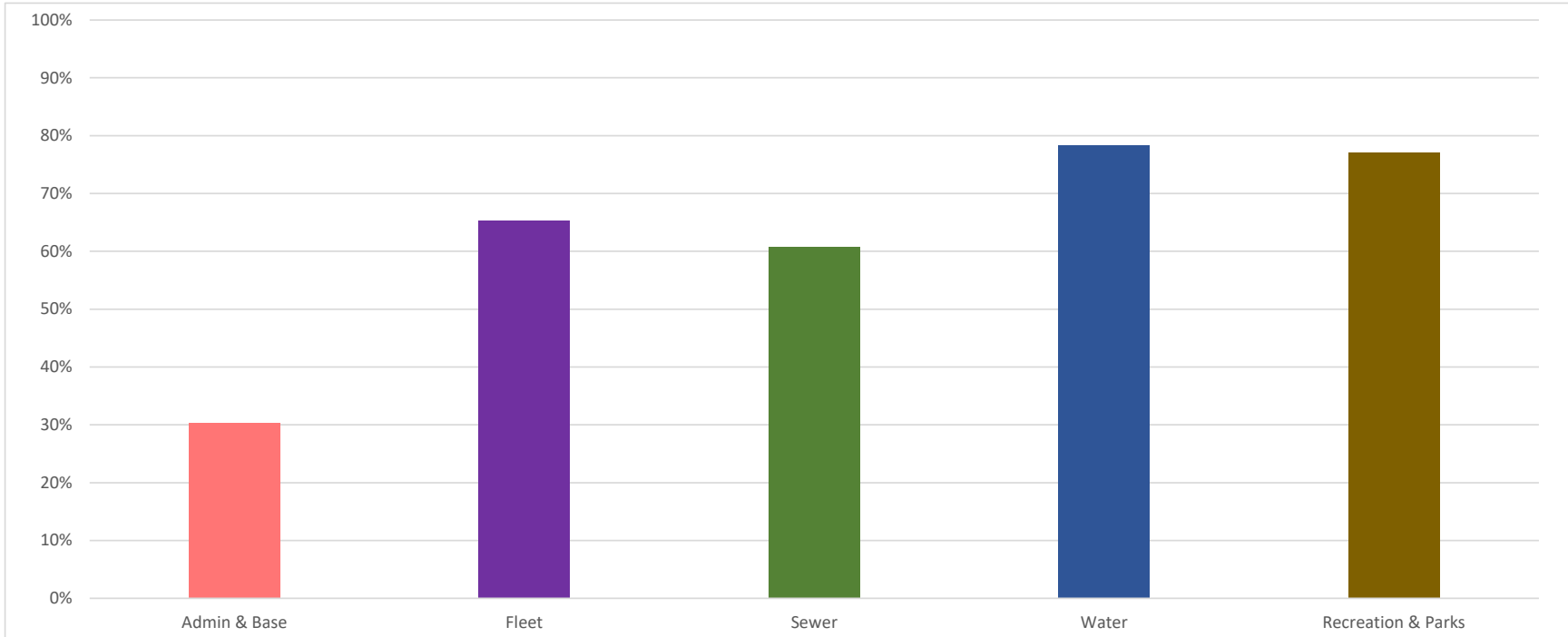






Capital Projects Expended by Enterprise as % of Current Year Budget for Enterprise

Total \$ 510,000 \$ 1,031,000 \$ 1,979,165 \$ 3,407,640 \$ 3,115,906





Consolidated Balance Sheet
For the Period Ended April 30, 2024

ASSETS

Current Assets

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

Total Current Assets

Restricted Assets

Cash & Cash Equivalents
Accounts Receivable
Deposits and Prepaid Expenses

Total Restricted Assets

Non-Current Assets

Subscription Asset
Accumulated Amortization

Net Subscription Asset (New GASB 96)

Property, Plant & Equipment

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

Net Property, Plant & Equipment

DEFERRED OUTFLOWS OF RESOURCES

TOTAL ASSETS & DEFERRED OUTFLOWS

	Current Month	Prior Month	FYE 2023
\$	7,180,614	\$ 7,746,266	\$ 12,513,294
	2,088,054	2,055,751	902,842
	-	-	-
	2,352,053	1,781,871	1,304,459
	168,443	168,443	168,443
	429,749	42,099	613,617
\$	12,218,911	\$ 11,794,430	\$ 15,502,654
\$	420,019	\$ 420,019	\$ 420,019
	228,485	228,485	1,914,317
	-	-	-
\$	648,504	\$ 648,504	\$ 2,334,336
\$	520,859	\$ 520,859	\$ 520,859
	(127,154)	(127,154)	(127,154)
\$	393,705	\$ 393,705	\$ 393,705
\$	12,293,057	\$ 12,072,912	\$ 9,475,865
	7,123,368	7,123,368	7,123,368
	15,237	15,237	15,237
	31,301,004	31,279,792	27,864,845
	8,714,788	8,708,416	8,164,962
	1,891,150	1,886,358	1,886,358
	39,350,020	39,350,020	39,147,924
	41,144,638	41,113,070	41,036,492
	141,833,263	141,549,173	134,715,052
	(71,330,711)	(71,055,853)	(68,658,372)
\$	70,502,552	\$ 70,493,320	\$ 66,056,680
\$	2,131,413	\$ 2,131,413	\$ 1,510,207
\$	85,895,086	\$ 85,461,373	\$ 85,797,582

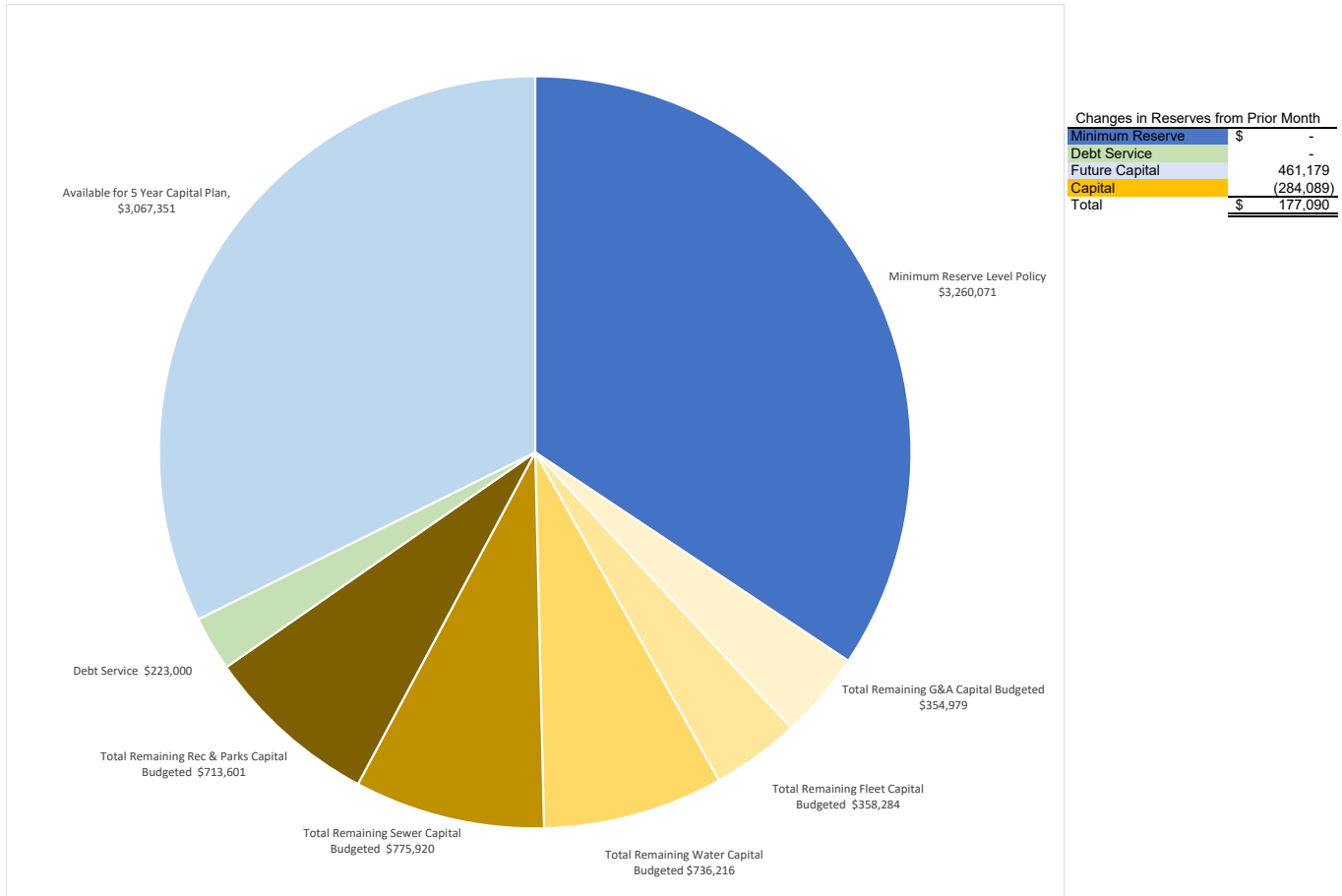


Consolidated Balance Sheet
For the Period Ended April 30, 2024

	Current Month	Prior Month	FYE 2023
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 287,391	\$ 99,607	\$ 3,176,340
Deferred Revenue	304,116	286,927	560,895
Compensated Absences Payable	798,048	813,822	712,749
Accrued Liabilities	939,457	881,264	754,397
Current Portion of Long-Term Debt	400,477	400,477	400,477
	<u>2,729,489</u>	<u>2,482,098</u>	<u>5,604,857</u>
Current Liabilities (Payable from Restricted Assets)			
Deferred Grant Revenue	\$ -	\$ -	\$ -
Accounts Payable	-	-	-
Total Current Liabilities	\$ 2,729,489	\$ 2,482,098	\$ 5,604,857
Non-Current Liabilities			
Long-Term Debt, Net of Current Portion	\$ 660,015	\$ 660,015	\$ 1,060,492
Net Pension Liability	324,699	324,699	324,699
Total Long Term Liabilities	\$ 984,714	\$ 984,714	\$ 1,385,191
DEFERRED INFLOWS OF RESOURCES	\$ 102,597	\$ 102,597	\$ 102,597
NET POSITION			
Net Investment in Capital Assets (Net of Debt)	\$ 69,442,060	\$ 69,432,828	\$ 64,595,711
Debt Services	445,936	445,936	445,936
Net Restricted Assets	648,504	648,504.38	2,334,336.12
Unrestricted	8,168,436	8,177,668	5,871,349
Current Year Income / (Loss)	3,373,349	3,187,027	5,457,605
Balance	\$ 82,078,286	\$ 81,891,964	\$ 78,704,937
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 85,895,086	\$ 85,461,373	\$ 85,797,582
Ratios	Median	NTPUD	FYE 2023
Days in Cash (Cash/Operating Expenses less Depreciation)	296	226	
Days of Working Capital (Reserves/Operating Expenses less Depreciation)	92	293	
Debt Ratio (Total Liabilities/Total Assets)	36%	4%	8%
Return on Assets (Net Income/Total Assets)	2.5%	6.5%	6.5%
Debt Service Coverage Ratio	1.3		
Reserves			
Unrestricted Reserves	\$ 9,489,422	\$ 9,312,332	\$ 9,897,796
Minimum Reserve Level Policy	(3,260,071)	(3,057,239)	(3,057,239)
Available for Investment	\$ 6,229,351	\$ 6,255,093	\$ 6,840,557
Additional FY 2024 EBIDA	1,233,770		
Total Available	\$ 7,463,121		
Total Remaining FY 2024 Capital Budgeted	(3,007,970)		
Debt Service	\$ (223,000)		
Unbudgeted	\$ 4,232,151		

North Tahoe Public Utility District
As Of 4/30/2024

Total Reserve Funds of \$9,489,422 of which \$3,260,071 is Restricted as Minimum Reserve



Total Remaining Capital Budgeted is in reference to current year budget

NTPUD (consolidated)
Statement of Cash Flows
For the Period Ended April 30, 2024
(In Thousands)

	<u>Current Month</u>	<u>Year-to Date</u>
Operating Activities		
Net Income (Loss)	\$186,321	\$3,373,347
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	274,857	2,672,338
Net changes in operating assets and liabilities:		
(Increase)/Decrease Account Receivables	(570,181)	(1,047,594)
(Increase)/Decrease Inventories	-	-
(Increase)/Decrease Deposits & Prepaid expenses	(387,650)	183,868
(Increase)/Decrease Deferred Outflows	-	(621,206)
(Decrease)/Increase Payables & Accrued Liabilities	247,392	(2,875,377)
(Decrease)/Increase Deferred Grant Revenue	-	-
(Decrease)/Increase in Deferred Inflows	-	-
Net Cash Provided (Used) by operating activities	(249,261)	1,685,376
Investing Activities		
Change in Restricted Assets	-	1,685,832
Net Purchases of property, plant and equipment	(284,089)	(7,118,210)
Net Cash Provided (Used) by investing activities	(284,089)	(5,432,378)
Financing Activities		
Change in Capital Loan	-	(400,466)
Change in Net Pension Liability	-	-
Net Cash Provided (Used) by financing activities	-	(400,466)
Net increase/(decrease) in cash and cash equivalents	(533,350)	(4,147,468)
Cash and Equivalents at beginning of period	9,802,018	13,416,136
Cash and Equivalents at end of period	\$9,268,667	\$9,268,667



Trended by Month
Statement of Revenues and Expenses
For the Period Ended April 30, 2024

Income Statement	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Budget May	Budget June	Expected Total	Budgeted Total	Variance
Operations															
Operating Revenue	\$ 1,051,086	\$ 994,186	\$ 926,969	\$ 816,145	\$ 772,472	\$ 818,008	\$ 793,412	\$ 789,721	\$ 768,020	\$ 787,428	\$ 881,853	\$ 972,426	\$ 10,371,726	\$ 10,651,843	\$ (280,117)
Internal Revenue	11,547	16,797	11,284	23,675	16,983	20,389	10,042	16,896	22,095	16,233	15,757	9,707	191,405	153,288	38,117
Total Operating Revenue	\$ 1,062,633	\$ 1,010,983	\$ 938,253	\$ 839,820	\$ 789,455	\$ 838,397	\$ 803,454	\$ 806,617	\$ 790,115	\$ 803,661	\$ 897,610	\$ 982,133	\$ 10,563,131	\$ 10,805,131	\$ (242,000)
Salaries and Wages	\$ (538,627)	\$ (493,838)	\$ (441,717)	\$ (459,497)	\$ (465,939)	\$ (418,944)	\$ (488,647)	\$ (417,810)	\$ (477,098)	\$ (427,514)	\$ (522,110)	\$ (453,082)	\$ (5,604,823)	\$ (5,742,850)	\$ 138,027
Employee Benefits	(222,909)	(224,614)	(213,697)	(209,255)	(210,150)	(197,321)	(249,567)	(227,319)	(214,545)	(228,277)	(209,530)	(235,006)	(2,642,190)	(2,862,628)	220,438
Outside Services/Contractual	(132,152)	(63,194)	(122,875)	(82,519)	(190,849)	(109,629)	(140,431)	(159,484)	(87,862)	(83,097)	(91,904)	(75,332)	(1,339,328)	(1,490,340)	151,012
Utilities	(69,083)	(62,117)	(67,039)	(62,005)	(53,551)	(57,086)	(76,913)	(54,693)	(89,654)	(68,532)	(41,949)	(47,584)	(750,206)	(623,792)	(126,414)
Other Operating Expenses	(129,990)	(135,744)	(111,269)	(127,843)	(119,821)	(137,140)	(135,125)	(118,186)	(123,764)	(90,707)	(133,920)	(105,961)	(1,469,470)	(1,924,914)	455,444
Insurance	(31,112)	(31,277)	(31,277)	(31,561)	(31,112)	(31,112)	(31,112)	(31,112)	(31,375)	(37,344)	(35,023)	(35,023)	(388,440)	(384,721)	(3,719)
Internal Expense	(11,547)	(16,797)	(11,284)	(23,675)	(16,983)	(20,389)	(10,042)	(16,896)	(22,095)	(16,233)	(15,757)	(9,707)	(191,405)	(153,288)	(38,117)
Debt Service	(3,239)	(3,239)	(3,239)	(3,239)	(3,239)	(3,239)	(3,239)	(3,239)	(3,239)	(3,239)	(2,796)	(2,796)	(37,982)	(38,868)	886
Depreciation	(261,588)	(261,932)	(262,044)	(262,392)	(265,727)	(265,727)	(267,141)	(277,101)	(273,830)	(274,857)	(338,123)	(338,123)	(3,348,585)	(3,748,716)	400,131
Total Operating Expense	\$ (1,400,247)	\$ (1,292,752)	\$ (1,264,441)	\$ (1,261,986)	\$ (1,357,371)	\$ (1,240,587)	\$ (1,402,217)	\$ (1,305,840)	\$ (1,323,462)	\$ (1,229,800)	\$ (1,391,112)	\$ (1,302,614)	\$ (15,772,429)	\$ (16,970,117)	\$ 1,197,688
Operating Income(Loss)	\$ (337,614)	\$ (281,769)	\$ (326,188)	\$ (422,166)	\$ (567,916)	\$ (402,190)	\$ (598,763)	\$ (499,223)	\$ (533,347)	\$ (426,139)	\$ (493,502)	\$ (320,481)	\$ (5,209,298)	\$ (6,164,986)	\$ 955,688
Non-Operations															
Property Tax Revenue	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 6,300,000	\$ 6,300,000	\$ -
Community Facilities District (CFD 94-1)	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	56,964	58,575	58,575	686,790	702,900	(16,110)
Grant Revenue	156,100	793,230	-	447,307	-	98,180	-	-	9,908	-	217,300	217,300	1,939,325	1,303,797	635,528
Interest	-	7,569	3,512	46,766	4,566	4,020	31,054	5,827	5,684	32,649	3,750	3,750	149,147	45,000	104,147
Other Non-Op Revenue	6,124	6,124	8,768	6,632	6,499	367,732	6,247	25,107	8,182	6,750	6,667	6,667	461,499	439,700	21,799
Capital Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Non-Op Expenses	(8,903)	(8,903)	(8,903)	(8,903)	(3,344)	(8,903)	(70,951)	(8,903)	(8,903)	(8,903)	(8,333)	(248,333)	(402,185)	(340,000)	(62,185)
Income(Loss)	\$ 397,671	\$ 1,098,215	\$ 259,153	\$ 651,600	\$ 21,769	\$ 640,803	\$ (50,449)	\$ 104,772	\$ 63,488	\$ 186,321	\$ 309,457	\$ 242,478	\$ 3,925,278	\$ 2,286,411	\$ 1,638,867
Additional Funding Sources															
Allocation of Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance	\$ 397,671	\$ 1,098,215	\$ 259,153	\$ 651,600	\$ 21,769	\$ 640,803	\$ (50,449)	\$ 104,772	\$ 63,488	\$ 186,321	\$ 309,457	\$ 242,478	\$ 3,925,278	\$ 2,286,411	\$ 1,638,867
Operating Income	\$ (337,614)	\$ (281,769)	\$ (326,188)	\$ (422,166)	\$ (567,916)	\$ (402,190)	\$ (598,763)	\$ (499,223)	\$ (533,347)	\$ (426,139)	\$ (493,502)	\$ (320,481)	\$ (5,209,298)	\$ (6,164,986)	\$ 955,688
Net Income(Loss)	\$ 397,671	\$ 1,098,215	\$ 259,153	\$ 651,600	\$ 21,769	\$ 640,803	\$ (50,449)	\$ 104,772	\$ 63,488	\$ 186,321	\$ 309,457	\$ 242,478	\$ 3,925,278	\$ 2,286,411	\$ 1,638,867
Earnings Before Interest, Depreciation & Amortization	\$ 662,498	\$ 1,363,386	\$ 524,436	\$ 917,231	\$ 290,735	\$ 909,769	\$ 219,931	\$ 385,112	\$ 340,557	\$ 464,417	\$ 650,376	\$ 583,397	\$ 7,311,845	\$ 6,073,995	\$ 1,237,850
Operating Ratio	132%	128%	135%	150%	172%	148%	175%	162%	168%	153%	155%	133%	149%	157%	495%
Operating Ratio - plus Tax & CFD	85%	81%	83%	89%	99%	87%	101%	94%	96%	89%	94%	83%	90%	95%	464%
Debt Service Coverage Ratio	122.78	339.06	80.01	201.17	6.72	197.84	(15.58)	32.35	19.60	57.52	110.68	86.72	103.35	58.83	(1,849.74)



Division Balance Sheet
For the Period Ended April 30, 2024

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	Base	General & Administrative	General & Administrative and Base	Total
ASSETS								
Current Assets								
Cash & Cash Equivalents	\$ -	\$ 445,936	\$ 2,476	\$ -	\$ -	\$ 6,732,201	\$ 6,732,201	\$ 7,180,614
Investments	-	-	-	-	-	2,088,054	2,088,054	2,088,054
Due (To)/From Other Fund	2,558,117	2,510,643	1,798,061	539,212	433,626	(7,839,659)	(7,406,033)	(0)
Accounts Receivable	45,702	92,813	412,742	-	-	1,800,795	1,800,795	2,352,053
Inventory	168,443	-	-	-	-	-	-	168,443
Deposits and Prepaid Expenses	-	-	17,542	-	-	412,206	412,206	429,749
Total Current Assets	\$ 2,772,262	\$ 3,049,393	\$ 2,230,822	\$ 539,212	\$ 433,626	\$ 3,193,596	\$ 3,627,223	\$ 12,218,911
Restricted Assets								
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,019	\$ 420,019	\$ 420,019
Accounts Receivable	-	(3,341)	225,826	-	-	6,000	6,000	228,485
Deposits and Prepaid Expenses	-	-	-	-	-	-	-	-
Total Restricted Assets	\$ -	\$ (3,341)	\$ 225,826	\$ -	\$ -	\$ 426,019	\$ 426,019	\$ 648,504
Non-Current Assets								
Subscription Asset	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520,859	\$ 520,859	\$ 520,859
Accumulated Amortization	-	-	-	-	-	(127,154)	(127,154)	(127,154)
Net Subscription Asset (New GASB 96)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 393,705	\$ 393,705	\$ 393,705
Property, Plant & Equipment								
Work in Process	\$ 1,978,477	\$ 9,422,551	\$ 680,397	\$ 122,890	\$ -	\$ 88,741	\$ 88,741	\$ 12,293,057
Land	86,310	772,058	6,265,000	-	-	-	-	7,123,368
Property Rights	7,237	8,000	-	-	-	-	-	15,237
Buildings and Improvements	8,239,025	-	22,807,432	-	-	254,547	254,547	31,301,004
Vehicles and Equipment	5,806,355	285,750	817,577	1,805,106	-	-	-	8,714,788
Furniture and Office Equipment	925,994	35,919	843,687	-	-	85,550	85,550	1,891,150
Water System	-	39,350,020	-	-	-	-	-	39,350,020
Sewer System	41,144,638	-	-	-	-	-	-	41,144,638
Subtotal - Property, Plant & Equipment	58,188,037	49,874,299	31,414,094	1,927,996	-	428,837	428,837	141,833,263
Accumulated Depreciation	(34,622,685)	(22,225,507)	(13,652,787)	(754,652)	-	(75,080)	(75,080)	(71,330,711)
Net Property, Plant & Equipment	\$ 23,565,352	\$ 27,648,792	\$ 17,761,306	\$ 1,173,344	\$ -	\$ 353,757	\$ 353,757	\$ 70,502,552
DEFERRED OUTFLOWS OF RESOURCES	\$ 60,750	\$ 337,412	\$ 238,372	\$ 8,384	\$ -	\$ 1,486,494	\$ 1,486,494	\$ 2,131,413
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 26,398,363	\$ 31,032,256	\$ 20,456,328	\$ 1,720,941	\$ 433,626	\$ 5,853,572	\$ 6,287,198	\$ 85,895,086



Division Balance Sheet
For the Period Ended April 30, 2024

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	Base	General & Administrative	General & Administrative and Base	Total
LIABILITIES								
Current Liabilities								
Accounts Payable	\$ 69,868	\$ 53,822	\$ 46,442	\$ 130,562	\$ -	\$ (13,302)	\$ (13,302)	\$ 287,391
Deferred Revenue	-	-	304,116	-	-	-	-	304,116
Compensated Absences Payable	-	-	-	-	-	798,048	798,048	798,048
Accrued Liabilities	-	7,504	7,504	-	-	924,450	924,450	939,457
Current Portion of Long-Term Debt	-	400,477	-	-	-	-	-	400,477
	69,868	461,803	358,061	130,562	0	1,709,195	1,709,195	2,729,489
Current Liabilities (Payable from Restricted Assets)								
Deferred Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-	-	-	-	-
Total Current Liabilities	\$ 69,868	\$ 461,803	\$ 358,061	\$ 130,562	\$ -	\$ 1,709,195	\$ 1,709,195	\$ 2,729,489
Non-Current Liabilities								
Long-Term Debt, Net of Current Portion	\$ -	\$ 449,039	\$ -	\$ -	\$ -	\$ 210,976	\$ 210,976	\$ 660,015
Net Pension Liability	(54,574)	53,716	49,076	(11,143)	-	287,624	287,624	324,699
Total Long Term Liabilities	\$ (54,574)	\$ 502,755	\$ 49,076	\$ (11,143)	\$ -	\$ 498,600	\$ 498,600	\$ 984,714
DEFERRED INFLOWS OF RESOURCES	\$ 24,118	\$ 36,437	\$ 19,130	\$ 5,971	\$ -	\$ 16,940	\$ 16,940	\$ 102,597
NET POSITION								
Net Investment in Capital Assets (Net of Debt)	\$ 23,565,352	\$ 26,799,276	\$ 17,761,306	\$ 1,173,344	\$ -	\$ 142,781	\$ 142,781	\$ 69,442,060
Debt Services	-	445,936	-	-	-	-	-	445,936
Net Restricted Assets	-	(3,341)	225,826	-	-	426,019	426,019	648,504
Unrestricted	2,214,302	565,588	(701,525)	(22,303)	433,626	5,678,749	6,112,375	8,168,436
Current Year Income / (Loss)	579,298	2,223,802	2,744,453	444,510	-	(2,618,712)	(2,618,712)	3,373,349
Balance	\$ 26,358,951	\$ 30,031,261	\$ 20,030,060	\$ 1,595,551	\$ 433,626	\$ 3,628,837	\$ 4,062,463	\$ 82,078,286
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 26,398,363	\$ 31,032,256	\$ 20,456,328	\$ 1,720,941	\$ 433,626	\$ 5,853,572	\$ 6,287,198	\$ 85,895,086



Division Balance Sheet
For the Period Ended April 30, 2024

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	Base	General & Administrative	General & Administrative and Base	Total
Reserves								
Unrestricted Reserves	\$ 2,702,394	\$ 2,587,590	\$ 1,872,761	\$ 408,650	\$ 433,626	\$ 1,484,401	\$ 1,918,027	\$ 9,489,422
Minimum Reserve Level Policy	(757,651)	(777,515)	(595,282)	54,050			(1,183,673)	(3,260,071)
Available for Investment	\$ 1,944,743	\$ 1,810,074	\$ 1,277,479	\$ 462,701	\$ 433,626	\$ 1,484,401	\$ 734,354	\$ 6,229,351
Additional FY 2024 EBIDA	236,691	681,117	852,167	124,633	-	(660,838)	(660,838)	1,233,770
Total Available	\$ 2,181,433	\$ 2,491,191	\$ 2,129,646	\$ 587,334	\$ 433,626	\$ 823,563	\$ 73,516	\$ 7,463,121
Total Remaining FY 2024 Capital Budgeted	(786,034)	(684,120)	(769,660)	(389,457)			(378,698)	(3,007,970)
Debt Service		(223,000)						\$ (223,000)
Unbudgeted	\$ 1,395,399	\$ 1,584,071	\$ 1,359,986	\$ 197,877	\$ 433,626	\$ 823,563	\$ (305,182)	\$ 4,232,151



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: June 11, 2024

ITEM: G-3b

FROM: Finance Department

SUBJECT: Treasurer's Report – as of April 30, 2024

FISCAL ANALYSIS:

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

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


Total bank value of cash and investments equaled \$9,745,671 as of April 30, 2024. Of the total, \$1,486,724 of the District's portfolio was restricted. The total of Cash and Investments decreased \$632,539 during April.

The portfolio meets the guidelines of the Investment policy.

ATTACHMENTS: Treasurer's Report as of April 30, 2024.

REVIEW TRACKING:

Submitted By: 
Vanetta N. Van Cleave
Chief Financial Officer

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

PRESENTED BY: Vanetta N. Van Cleave, CFO

Cash and Investments

<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
BMO			
04/30/24	025-381186	\$3,080,393	General Checking
	243-000486	189,166	Payroll
	243-000874	81,670	Utility Billing Deposit Account
	243-001708	-	Event Center Deposit Account
	243-004157	1,061	Parks Dept. Sweep Account
		<u>3,352,290</u>	Total Bank of the BMO
Wells Fargo			
01/00/00	4942017997	706,556	General Checking
	4942018011	-	Payroll
	4942018003	-	Utility Billing Deposit Account
	4942018029	-	Event Center Deposit Account
		<u>706,556</u>	Total Bank of the Wells Fargo
Local Agency Investment Fund			
04/30/24	85-31-003	1,404,615	General Investment Account
UBS Financial Services Inc.			
04/30/24	OG 00829 70	1,088	Cash & Cash Alternatives Balance
	"	453,653	Money Market Instruments
	"	2,067,541	Certificates of Deposit
	"	21,464	Mutual Funds
	"	232,075	U.S. Government Securities
	"	19,665	Accrued Interest
		<u>2,795,486</u>	Total UBS Financial Services Inc.
Total Unrestricted Cash and Investments:		\$8,258,947	

Restricted

<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
BMO			
04/30/24	243-058559	\$9,385	FSA
	243-058567	516,865	HRA
Wells Fargo			
04/30/24	4942018037	19,251	FSA
	4942018045	41,900	HRA
Bank of the West			
04/30/24	041-441346	445,936	NTBC - BofA Install.Payment Fund
CalPERS 115 Trust			
03/31/24		443,190	CalPERS Prefunding of Pension Expense
Bank of the West			
03/31/24	000-459874	10,197	TRPA C.D.'s
Total Restricted Cash and Investments:		\$1,486,724	

Total Cash and Investments:**Total Cash and Investments: \$9,745,671**



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

Committee Agenda Item 3.b.

DATE: June 11, 2024

ITEM: F-1

FROM: Accounting Department

SUBJECT: Approve Accounts Paid and Payable for the Period from May 14th, 2024 – June 10th, 2024

RECOMMENDATION:

Approve accounts paid and payable from May 14th, 2024, through June 10th, 2024.

DISCUSSION:

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

FISCAL ANALYSIS:


Sufficient funds are included in the 2023-2024 Fiscal Year budget. District Staff and the Finance Committee have reviewed and recommended these accounts paid and payable as appropriate District expenditures.

ATTACHMENTS: N/A

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Submitted By: 
Vanetta N. Van Cleave
Chief Financial Officer

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

North Tahoe Event Center
Reservation Pipeline

		July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue														
	Private	45,600	39,300	45,600	35,900	2,100	8,400	4,200	8,400	2,100	8,400	19,300	49,000	268,300
	Corporate	3,620	8,452	9,557	10,171	10,154	4,598	7,912	7,998	10,154	10,654	12,839	12,264	108,373
	Community	3,150	1,106	2,213	1,106	2,656	1,771	-	885	3,542	2,656	4,427	4,426	27,938
Budgeted Total Room Rent		52,370	48,858	57,370	47,177	14,910	14,769	12,112	17,283	15,796	21,710	36,566	65,690	404,611
2024	Private	33,455	22,221	45,678	16,300	13,015	5,038	-	12,010	6,500	12,200	25,825	41,147	233,388
	Corporate	7,277	11,932	6,639	12,685	4,668	6,850	2,875	12,123	6,435	7,848	2,550	1,962	83,843
	Community	-	3,825	-	8,135	10,100	10,100	-	4,900	5,580	5,100	6,260	7,395	61,395
Actual Total Room Rent		40,732	37,978	52,317	37,120	27,783	21,988	2,875	29,033	18,515	25,148	34,635	50,504	378,626
2025	Private	12,950	27,500	33,200	23,655	7,300	-	3,400	-	-	3,400	5,000	16,300	132,705
	Corporate	3,200	1,924	600	7,362	-	312	-	-	-	-	-	-	13,398
	Community	-	-	-	-	5,100	-	-	-	-	-	-	-	5,100
Actual Total Room Rent		16,150	29,424	33,800	31,017	12,400	312	3,400	-	-	3,400	5,000	16,300	151,203
2026	Private	-	7,000	-	-	-	-	-	-	-	-	-	-	7,000
	Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual Total Room Rent		-	7,000	-	-	-	-	-	-	-	-	-	-	7,000
# Events														
2024	Budgeted Private	10	9	10	8	1	4	2	4	1	4	7	11	71
	Budgeted Corporate	6	8	9	11	10	7	6	7	10	10	11	10	105
	Budgeted Community	5	1	2	1	3	2	-	1	4	3	5	4	31
		21	18	21	20	14	13	8	12	15	17	23	25	207
2024	Actual Private	7	5	10	3	4	2	-	2	1	3	7	10	54
	Actual Corporate	12	13	9	11	12	10	6	12	13	11	3	5	117
	Actual Community	2	2	-	4	1	2	-	3	2	1	2	2	21
		21	20	19	18	17	14	6	17	16	15	12	17	192
2025	Actual Private	3	5	7	4	2	-	1	-	-	1	1	3	27
	Actual Corporate	2	5	1	12	-	1	-	-	-	-	-	-	21
	Actual Community	-	-	-	-	1	-	-	-	-	-	-	-	1
		5	10	8	16	3	1	1	-	-	1	1	3	49
2026	Actual Private	-	1	-	-	-	-	-	-	-	-	-	-	1
	Actual Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	1	-	-	-	-	-	-	-	-	-	-	1



NORTH TAHOE PUBLIC UTILITY DISTRICT

Committee Agenda Item 3.d.

DATE: June 11, 2024

ITEM: D-1 / D-2 / D-3

FROM: Finance Department

SUBJECT: PUBLIC HEARING FOR 2024-2025 FISCAL YEAR BUDGET ADOPTION
(Timed Item at 3:00 p.m.)

RECOMMENDATION:

1. Adopt Resolution 2024-13 Adopting the District's Annual Operating and Capital Improvement Program Budgets for Fiscal Year 2024-2025
2. Adopt Resolution 2024-14 Adopting the Fiscal Year 2024-2025 publicly available Pay Schedule for all employees as required by CalPERS
3. Adopt Resolution 2024-15 Establishing the District's Annual Appropriations Limit of \$15,375,080 for Fiscal Year 2024-2025 Pursuant to Article XIII (B) of the California Constitution; and that total annual appropriations subject to the limit based on an estimated annual Ad Valorem property tax increment of \$6,900,000 are under the Appropriation Limit by \$8,475,080

DISCUSSION:

The North Tahoe Public Utility District Board of Directors previously approved Budget Parameters for the proposed Annual Operating Budget for Fiscal Year 2024-2025. After consideration at the Public Hearing on June 11th, the Board may wish to adopt the Resolutions.

Resolutions 2024-13, 2024-14, and 2024-15 represent the District's actions to establish a General Fund appropriations limit, approve the District pay schedule, and adopt the District's Operating Budget and Capital Improvement Program Budget for Fiscal Year 2024-2025.

STRATEGIC PLAN ALIGNMENT:

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

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


ATTACHMENTS:

- Fiscal Year 2024-2025 Proposed Budget Highlights Presentation
- Resolution 2024-13 – Adopting the District's annual Operating and Capital Improvement Program Budgets for Fiscal Year 2024-2025
- Fiscal Year 2024-2025 Annual Budget
- Resolution 2024-14 – Adopting Publicly Available Pay Schedule
- Resolution 2024-15 – Establishing the District's annual appropriations limit for Fiscal Year 2024-2025

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Submitted By: 
Vanetta N. Van Cleave
Chief Financial Officer

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

Fiscal Year 2024/25 Proposed Budget

Board of Directors Regular Meeting – Public Hearing

June 11, 2024



Executive Summary

- Net Income = \$1,815,576
- Earnings Before Interest, Depreciation & Amortization (EBIDA) less Contributed Capital = \$5,719,259
- Capital Investment = \$5,740,500
- Operating Revenue Growth = 10.4%
- Expense Growth = 5.9%
- FTE's = No Change in Fulltime Positions, Increase of 1.73 FTEs in seasonal positions

Budget Assumptions

Revenue

- Inclusion of Cost of Service Study Revenue Projections
 - Water & Wastewater Charge Structure Change July 1, 2024
 - Trending Applied to Water Consumption Revenue
- Property Tax Increase 9.5%
- Continued Pursuit of Grant Revenue Reflected Over Multiple Years
- Other Non-Operational Revenue Increase Reflective of Market Expectations

Budget Assumptions

Expense

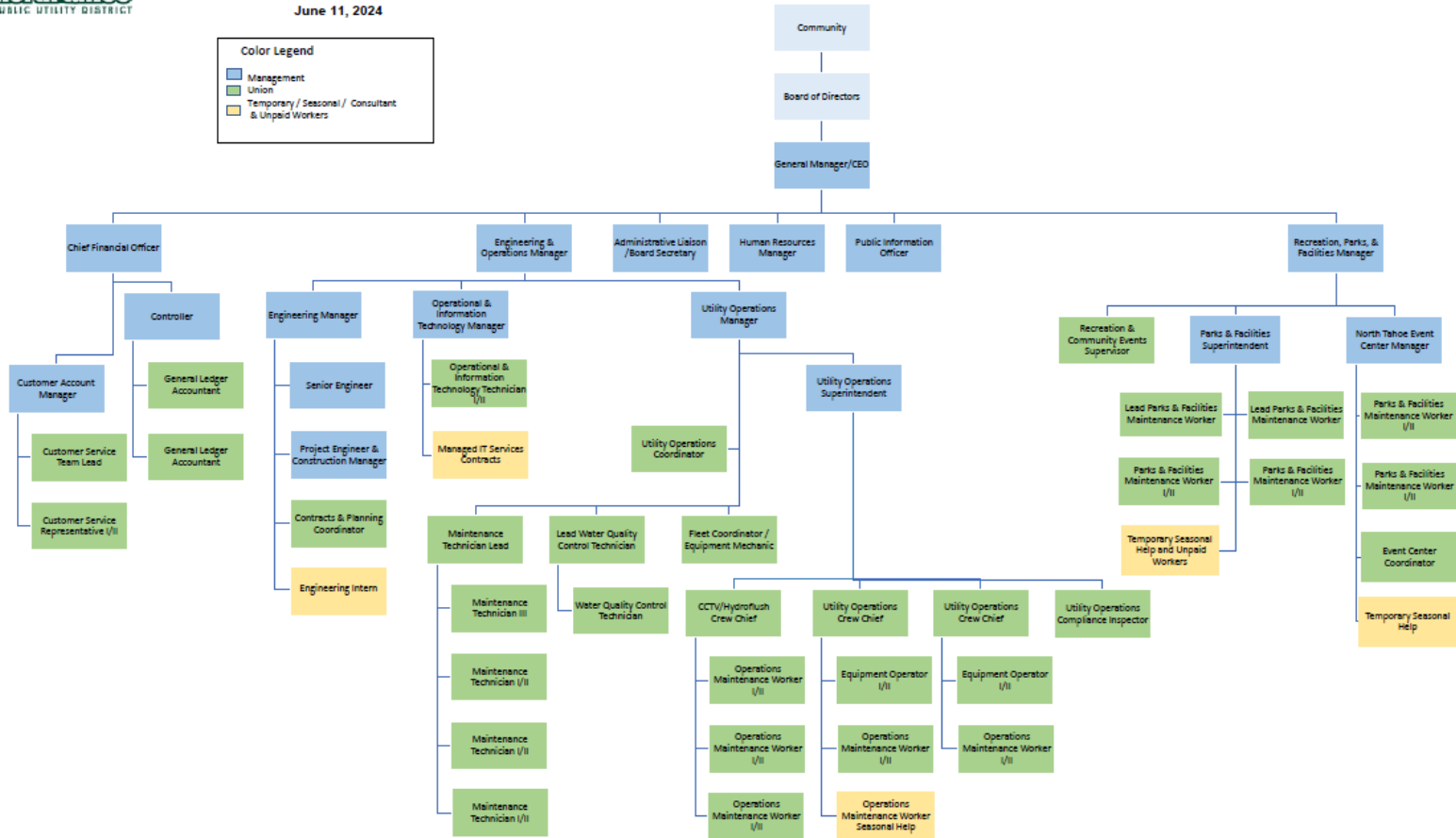
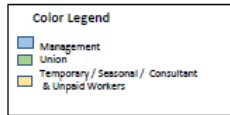
- Cost of Service Study – Water System Consolidation Analysis & Follow Up Support
- Allocation of General & Administrative Expenses
- CPI as per MOU negotiations
- Total Medical Benefit Increase of 10.8%
- Tax and Regulatory Payments No Change
- No New Debt Issued
- Depreciation Increase Due to Reinvestment in Systems
- CalPERS Contribution Rate Increase 2024 Wt Avg 8.48% -> 2025 8.24%
- General Liability and Property Insurance Increase 20.3%

Proposed Organizational Chart



FISCAL YEAR 2024/2025 ORGANIZATIONAL CHART

June 11, 2024



2025 Operating Budget Detail

District Proposed Budget

2024 Actual as of December 31, 2023

Consolidation

Income Statement	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 9,822,027	\$ 9,864,957	\$ 10,651,843	\$ 5,378,867	\$ 10,426,498	\$ 11,717,208	18.8%
Internal Revenue	197,271	200,124	153,288	100,675	170,102	207,577	3.7%
Total Operating Revenue	\$ 10,019,298	\$ 10,065,081	\$ 10,805,131	\$ 5,479,541	\$ 10,596,600	\$ 11,924,785	18.5%
Salaries and Wages	\$ (5,424,797)	\$ (5,323,773)	\$ (5,742,850)	\$ (2,818,562)	\$ (5,693,512)	\$ (6,075,729)	14.1%
Employee Benefits	(2,716,192)	(2,420,011)	(2,862,628)	(1,277,947)	(2,691,009)	(3,150,848)	30.2%
Outside Services/Contractual	(1,294,191)	(1,172,665)	(1,490,340)	(701,217)	(1,319,874)	(1,535,676)	31.0%
Utilities	(647,473)	(574,786)	(623,792)	(370,880)	(677,677)	(849,392)	47.8%
Other Operating Expenses	(1,768,741)	(1,681,712)	(1,924,914)	(761,806)	(1,557,124)	(1,791,442)	6.5%
Insurance	(289,318)	(302,505)	(384,721)	(187,451)	(385,738)	(462,751)	53.0%
Internal Expense	(197,271)	(200,124)	(153,288)	(100,675)	(170,102)	(207,577)	3.7%
Debt Service	(60,821)	(54,483)	(38,868)	(19,434)	(36,877)	(23,997)	-56.0%
Depreciation	(3,317,364)	(3,350,448)	(3,748,716)	(1,579,409)	(3,608,147)	(3,879,686)	15.8%
Total Operating Expense	\$ (15,716,168)	\$ (15,080,507)	\$ (16,970,117)	\$ (7,817,380)	\$ (16,140,061)	\$ (17,977,098)	19.2%
Operating Income(Loss)	\$ (5,696,870)	\$ (5,015,425)	\$ (6,164,986)	\$ (2,337,839)	\$ (5,543,461)	\$ (6,052,313)	20.7%
Non-Operations							
Property Tax Revenue	\$ 5,865,000	\$ 6,947,843	\$ 6,300,000	\$ 3,150,000	\$ 6,300,000	\$ 6,900,000	-0.7%
Community Facilities District (CFD 94-1)	668,300	710,509	702,900	341,784	693,234	682,900	-3.9%
Grant Revenue	736,462	2,482,868	1,303,797	1,494,817	1,929,416	458,000	-81.6%
Interest	24,000	227,419	45,000	66,434	88,934	100,000	-56.0%
Other Non-Op Revenue	71,835	124,915	439,700	401,879	441,879	76,989	-38.4%
Capital Contribution	-	137,558	-	-	-	-	-100.0%
Other Non-Op Expenses	(98,000)	(158,082)	(340,000)	(47,859)	(337,859)	(350,000)	121.4%
Income(Loss)	\$ 1,570,727	\$ 5,457,605	\$ 2,286,411	\$ 3,069,215	\$ 3,572,141	\$ 1,815,576	-66.7%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 1,570,727	\$ 5,457,605	\$ 2,286,411	\$ 3,069,215	\$ 3,572,141	\$ 1,815,576	-66.7%
Operating Income	\$ (5,696,870)	\$ (5,015,425)	\$ (6,164,986)	\$ (2,337,839)	\$ (5,543,461)	\$ (6,052,313)	
Net Income(Loss)	\$ 1,570,727	\$ 5,457,605	\$ 2,286,411	\$ 3,069,215	\$ 3,572,141	\$ 1,815,576	
Net Margin (Including Property Tax & CFD)	9.5%	30.8%	12.8%	34.2%	20.3%	9.3%	
Earnings Before Interest, Depreciation & Amortization	\$ 4,948,912	\$ 8,724,978	\$ 6,073,995	\$ 4,668,058	\$ 7,217,166	\$ 5,719,259	
Operating Ratio	157%	150%	157%	143%	152%	151%	Median
Operating Ratio - plus Tax & CFD	95%	85%	95%	87%	92%	92%	54%

Recommended Budget by Division

Budgeted 2025



Income Statement	Wastewater		Water		Recreation & Parks		Fleet & Equipment		General & Administrative with Base		Total
Operations											
Operating Revenue	\$	4,985,846	\$	5,336,573	\$	1,364,789	\$	-	\$	30,000	\$ 11,717,208
Internal Revenue		48,957		61,889		96,730		-		-	207,577
Total Operating Revenue	\$	5,034,803	\$	5,398,462	\$	1,461,519	\$	-	\$	30,000	\$ 11,924,785
Salaries and Wages	\$	(1,427,168)	\$	(1,039,947)	\$	(1,113,611)	\$	(155,410)	\$	(2,339,592)	\$ (6,075,729)
Employee Benefits		(791,936)		(565,788)		(577,368)		(95,880)		(1,119,876)	(3,150,848)
Outside Services/Contractual		(262,660)		(219,328)		(292,975)		(12,720)		(747,993)	(1,535,676)
Utilities		(229,470)		(347,205)		(126,813)		(10,800)		(135,104)	(849,392)
Other Operating Expenses		(274,190)		(476,380)		(222,395)		(227,700)		(590,777)	(1,791,442)
Insurance		(98,596)		(98,596)		(98,596)		(58,919)		(108,046)	(462,751)
Internal Expense		(15,114)		(17,812)		(70,506)		(1,678)		(102,467)	(207,577)
Debt Service		-		(23,997)		-		-		-	(23,997)
Depreciation		(1,278,806)		(1,344,774)		(842,561)		(256,378)		(157,167)	(3,879,686)
Total Operating Expense	\$	(4,377,939)	\$	(4,133,827)	\$	(3,344,824)	\$	(819,485)	\$	(5,301,022)	\$ (17,977,098)
Operating Contribution	\$	656,864	\$	1,264,635	\$	(1,883,305)	\$	(819,485)	\$	(5,271,022)	\$ (6,052,313)
Allocation of Base											
Allocation of Fleet		(355,572)		(335,807)		(128,106)		819,485		-	-
Allocation of General & Administrative		(1,951,351)		(1,847,632)		(1,472,039)		-		5,271,022	-
Operating Income(Loss)	\$	(1,650,059)	\$	(918,804)	\$	(3,483,450)	\$	-	\$	-	\$ (6,052,313)
Non-Operations											
Property Tax Revenue	\$	-	\$	3,200,000	\$	2,800,000	\$	100,000	\$	800,000	\$ 6,900,000
Community Facilities District (CFD 94-1)		-		-		682,900		-		-	682,900
Grant Revenue		-		43,000		415,000		-		-	458,000
Interest		-		-		-		-		100,000	100,000
Other Non-Op Revenue		-		-		-		-		76,989	76,989
Capital Contribution		-		-		-		-		-	-
Other Non-Op Expenses		(47,021)		(49,182)		(36,761)		(6,490)		(210,546)	(350,000)
Income(Loss)	\$	(1,697,081)	\$	2,275,014	\$	377,689	\$	93,510	\$	766,443	\$ 1,815,576
Additional Funding Sources											
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
Transfers		-		-		-		-		-	-
Balance	\$	(1,697,081)	\$	2,275,014	\$	377,689	\$	93,510	\$	766,443	\$ 1,815,576
Earnings Before Interest, Depreciation & Amortization	\$	(418,275)	\$	3,643,785	\$	1,220,250	\$	349,888	\$	923,610	\$ 5,719,259
Capital Budget	\$	650,500	\$	3,300,000	\$	1,180,000	\$	255,000	\$	355,000	\$ 5,740,500
Debt Service	\$	-	\$	446,000	\$	-	\$	-	\$	-	\$ 446,000
Contribution To/(Use of) Reserves	\$	(1,068,775)	\$	(102,215)	\$	40,250	\$	94,888	\$	568,610	\$ (467,241)
Projected Reserves July 1st	\$	2,312,032	\$	995,516	\$	672,146	\$	177,700	\$	4,070,716	\$ 8,228,111
Minimum Reserve Level Policy - Budgeted	\$	(775,764)	\$	(693,922)	\$	(626,061)	\$	(140,448)	\$	(1,320,263)	\$ (3,556,458)
Available for Investment	\$	1,536,268	\$	301,595	\$	46,085	\$	37,252	\$	2,750,453	\$ 4,671,653
Future State of Reserves Available for Investment	\$	467,494	\$	199,380	\$	86,335	\$	132,140	\$	3,319,063	\$ 4,204,412

2025 Capital Budget Detail

Proposed Capital Budget



CIP 5-Year Plan		2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total Budget
WASTEWATER		\$ 650,500	\$ 1,309,000	\$ 1,936,000	\$ 2,586,500	\$ 2,683,000	\$ 9,165,000
WATER		\$ 3,300,000	\$ 3,527,000	\$ 989,500	\$ 3,185,500	\$ 2,849,000	\$ 13,851,000
RECREATION & PARKS		\$ 1,180,000	\$ 1,480,000	\$ 820,000	\$ 860,000	\$ 900,000	\$ 5,240,000
GENERAL & ADMINISTRATIVE AND BASE		\$ 355,000	\$ 100,000	\$ 40,000	\$ 40,000	\$ 80,000	\$ 615,000
FLEET		\$ 255,000	\$ 700,000	\$ 175,000	\$ 750,000	\$ 150,000	\$ 2,030,000
Total Capital		\$ 5,740,500	\$ 7,116,000	\$ 3,960,500	\$ 7,422,000	\$ 6,662,000	\$ 30,901,000

RESOLUTION 2024-13
OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY
DISTRICT ADOPTING THE NORTH TAHOE PUBLIC UTILITY DISTRICT’S ANNUAL
OPERATING AND CAPITAL IMPROVEMENT BUDGETS FOR
FISCAL YEAR 2024-2025

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

WHEREAS, there has been presented to the Board of Directors a proposed Annual Operating for the Fiscal Year 2024-2025 beginning July 1, 2024 and ending June 30, 2025; and

WHEREAS, on June 11, 2024 the Board of Directors received and considered all comments regarding the proposed 2024-2025 Budget; and

WHEREAS, the proposed 2024-2025 Budget has been reviewed and considered by the Board of Directors, and it has been determined to be in the best interests of the District to adopt said budget for the sound financial operation of the District.

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

1. The 2024-2025 Budget, as detailed in the budget document entitled “2024-2025 Annual Budget” is hereby adopted. A copy of the 2024-2025 Budget is attached hereto and incorporated herein by reference; and
2. The expenditure amounts designated for the Fiscal Year 2024-2025, pursuant to the 2024-2025 Annual Budget, are hereby appropriated and may be expended by the departments or funds for which they are designated; and
3. The Board acknowledges, the projected beginning of the Fiscal Year 2024-2025 reserves presented are subject to change with the close of the Fiscal Year 2023-2024.
4. This Resolution will be effective on July 1, 2024 after adoption.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 11th DAY OF JUNE 2024, BY THE FOLLOWING ROLL CALL VOTE:

AYES:

NOES:

ABSTAIN:

ABSENT:

Sarah Coolidge, President
Board of Directors

ATTEST:

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

North Tahoe Public Utility District

DRAFT

Fiscal Year

2024/2025

Operating Budget





2024 Actual as of December 31, 2023

Consolidation

Income Statement	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 9,822,027	\$ 9,864,957	\$ 10,651,843	\$ 5,378,867	\$ 10,426,498	\$ 11,717,208	18.8%
Internal Revenue	197,271	200,124	153,288	100,675	170,102	207,577	3.7%
Total Operating Revenue	\$ 10,019,298	\$ 10,065,081	\$ 10,805,131	\$ 5,479,541	\$ 10,596,600	\$ 11,924,785	18.5%
Salaries and Wages	\$ (5,424,797)	\$ (5,323,773)	\$ (5,742,850)	\$ (2,818,562)	\$ (5,693,512)	\$ (6,075,729)	14.1%
Employee Benefits	(2,716,192)	(2,420,011)	(2,862,628)	(1,277,947)	(2,691,009)	(3,150,848)	30.2%
Outside Services/Contractual	(1,294,191)	(1,172,173)	(1,490,340)	(701,217)	(1,319,874)	(1,515,676)	29.3%
Utilities	(647,473)	(574,786)	(623,792)	(370,880)	(677,677)	(849,392)	47.8%
Other Operating Expenses	(1,768,741)	(1,681,712)	(1,924,914)	(761,806)	(1,557,124)	(1,791,442)	6.5%
Insurance	(289,318)	(302,505)	(384,721)	(187,451)	(385,738)	(462,751)	53.0%
Internal Expense	(197,271)	(200,124)	(153,288)	(100,675)	(170,102)	(207,577)	3.7%
Debt Service	(60,821)	(54,975)	(38,868)	(19,434)	(36,877)	(43,997)	-20.0%
Depreciation	(3,317,364)	(3,350,448)	(3,748,716)	(1,579,409)	(3,608,147)	(3,879,686)	15.8%
Total Operating Expense	\$ (15,716,168)	\$ (15,080,507)	\$ (16,970,117)	\$ (7,817,380)	\$ (16,140,061)	\$ (17,977,098)	19.2%
Operating Income(Loss)	\$ (5,696,870)	\$ (5,015,425)	\$ (6,164,986)	\$ (2,337,839)	\$ (5,543,461)	\$ (6,052,313)	20.7%
Non-Operations							
Property Tax Revenue	\$ 5,865,000	\$ 6,947,843	\$ 6,300,000	\$ 3,150,000	\$ 6,300,000	\$ 6,900,000	-0.7%
Community Facilities District (CFD 94-1)	668,300	710,509	702,900	341,784	693,234	682,900	-3.9%
Grant Revenue	736,462	2,482,868	1,303,797	1,494,817	1,929,416	458,000	-81.6%
Interest	24,000	227,419	45,000	66,434	88,934	100,000	-56.0%
Other Non-Op Revenue	71,835	124,915	439,700	401,879	441,879	76,989	-38.4%
Capital Contribution	-	137,558	-	-	-	-	-100.0%
Other Non-Op Expenses	(98,000)	(158,082)	(340,000)	(47,859)	(337,859)	(350,000)	121.4%
Income(Loss)	\$ 1,570,727	\$ 5,457,605	\$ 2,286,411	\$ 3,069,215	\$ 3,572,141	\$ 1,815,576	-66.7%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 1,570,727	\$ 5,457,605	\$ 2,286,411	\$ 3,069,215	\$ 3,572,141	\$ 1,815,576	-66.7%
Operating Income	\$ (5,696,870)	\$ (5,015,425)	\$ (6,164,986)	\$ (2,337,839)	\$ (5,543,461)	\$ (6,052,313)	
Net Income(Loss)	\$ 1,570,727	\$ 5,457,605	\$ 2,286,411	\$ 3,069,215	\$ 3,572,141	\$ 1,815,576	
Net Margin (Including Property Tax & CFD)	9.5%	30.8%	12.8%	34.2%	20.3%	9.3%	
Earnings Before Interest, Depreciation & Amortization	\$ 4,948,912	\$ 8,725,470	\$ 6,073,995	\$ 4,668,058	\$ 7,217,166	\$ 5,739,259	
Operating Ratio	157%	150%	157%	143%	152%	151%	Median
Operating Ratio - plus Tax & CFD	95%	85%	95%	87%	92%	92%	54%



Budgeted 2025

Income Statement	Wastewater		Water		Recreation & Parks		Fleet & Equipment		General & Administrative with Base	Total
Operations										
Operating Revenue	\$	4,985,846	\$	5,336,573	\$	1,364,789	\$	-	\$ 30,000	\$ 11,717,208
Internal Revenue		48,957		61,889		96,730		-	-	207,577
Total Operating Revenue	\$	5,034,803	\$	5,398,462	\$	1,461,519	\$	-	\$ 30,000	\$ 11,924,785
 Salaries and Wages	\$	(1,427,168)	\$	(1,039,947)	\$	(1,113,611)	\$	(155,410)	\$ (2,339,592)	\$ (6,075,729)
Employee Benefits		(791,936)		(565,788)		(577,368)		(95,880)	(1,119,876)	(3,150,848)
Outside Services/Contractual		(262,660)		(219,328)		(292,975)		(12,720)	(727,993)	(1,515,676)
Utilities		(229,470)		(347,205)		(126,813)		(10,800)	(135,104)	(849,392)
Other Operating Expenses		(274,190)		(476,380)		(222,395)		(227,700)	(590,777)	(1,791,442)
Insurance		(98,596)		(98,596)		(98,596)		(58,919)	(108,046)	(462,751)
Internal Expense		(15,114)		(17,812)		(70,506)		(1,678)	(102,467)	(207,577)
Debt Service		-		(23,997)		-		-	(20,000)	(43,997)
Depreciation		(1,278,806)		(1,344,774)		(842,561)		(256,378)	(157,167)	(3,879,686)
Total Operating Expense	\$	(4,377,939)	\$	(4,133,827)	\$	(3,344,824)	\$	(819,485)	\$ (5,301,022)	\$ (17,977,098)
 Operating Contribution	\$	656,864	\$	1,264,635	\$	(1,883,305)	\$	(819,485)	\$ (5,271,022)	\$ (6,052,313)
Allocation of Base									-	-
Allocation of Fleet		(355,572)		(335,807)		(128,106)		819,485	-	-
Allocation of General & Administrative		(1,951,351)		(1,847,632)		(1,472,039)		-	5,271,022	-
Operating Income(Loss)	\$	(1,650,059)	\$	(918,804)	\$	(3,483,450)	\$	-	\$ -	\$ (6,052,313)
 Non-Operations										
Property Tax Revenue	\$	-	\$	3,200,000	\$	2,800,000	\$	100,000	\$ 800,000	\$ 6,900,000
Community Facilities District (CFD 94-1)		-		-		682,900		-	-	682,900
Grant Revenue		-		43,000		415,000		-	-	458,000
Interest		-		-		-		-	100,000	100,000
Other Non-Op Revenue		-		-		-		-	76,989	76,989
Capital Contribution		-		-		-		-	-	-
Other Non-Op Expenses		(47,021)		(49,182)		(36,761)		(6,490)	(210,546)	(350,000)
Income(Loss)	\$	(1,697,081)	\$	2,275,014	\$	377,689	\$	93,510	\$ 766,443	\$ 1,815,576
 Additional Funding Sources										
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -
Transfers		-		-		-		-	-	-
Balance	\$	(1,697,081)	\$	2,275,014	\$	377,689	\$	93,510	\$ 766,443	\$ 1,815,576
 Earnings Before Interest, Depreciation & Amortization	\$	(418,275)	\$	3,643,785	\$	1,220,250	\$	349,888	\$ 943,610	\$ 5,739,259



2024 Actual as of December 31, 2023

General & Administrative and Base

Income Statement	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 20,400	\$ 51,620	\$ 40,399	\$ 17,335	\$ 37,535	\$ 30,000	-41.9%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ 20,400	\$ 51,620	\$ 40,399	\$ 17,335	\$ 37,535	\$ 30,000	-41.9%
Salaries and Wages	\$ (2,121,751)	\$ (2,158,444)	\$ (2,193,142)	\$ (1,163,229)	\$ (2,264,687)	\$ (2,339,592)	8.4%
Employee Benefits	(1,076,655)	(842,880)	(1,066,343)	(433,056)	(945,148)	(1,119,876)	32.9%
Outside Services/Contractual	(631,358)	(528,090)	(738,339)	(330,873)	(646,438)	(727,993)	37.9%
Utilities	(128,505)	(108,760)	(131,636)	(51,970)	(122,104)	(135,104)	24.2%
Other Operating Expenses	(452,866)	(517,558)	(519,762)	(207,965)	(402,750)	(590,777)	14.1%
Insurance	(65,540)	(67,015)	(88,059)	(42,150)	(87,562)	(108,046)	61.2%
Internal Expense	(57,711)	(70,992)	(63,172)	(50,533)	(72,902)	(102,467)	44.3%
Debt Service	-	(492)	-	-	-	(20,000)	3965.0%
Depreciation	(25,464)	(140,408)	(38,442)	(14,767)	(36,523)	(157,167)	11.9%
Total Operating Expense	\$ (4,559,849)	\$ (4,434,639)	\$ (4,838,895)	\$ (2,294,542)	\$ (4,578,114)	\$ (5,301,022)	19.5%
Operating Contribution	\$ (4,539,449)	\$ (4,383,018)	\$ (4,798,496)	\$ (2,277,206)	\$ (4,540,578)	\$ (5,271,022)	20.3%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	5,271,022	0.0%
Operating Income(Loss)	\$ (4,539,449)	\$ (4,383,018)	\$ (4,798,496)	\$ (2,277,206)	\$ (4,540,578)	\$ 0	-100.0%
Non-Operations							
Property Tax Revenue	\$ (385,000)	\$ 2,647,843	\$ 1,525,000	\$ 762,500	\$ 1,525,000	\$ 800,000	-69.8%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	24,000	225,813	45,000	66,434	88,934	100,000	-55.7%
Other Non-Op Revenue	-	8,298	-	4,338	4,338	76,989	827.8%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	(98,000)	(115,350)	(340,000)	(50,000)	(340,000)	(210,546)	82.5%
Income(Loss)	\$ (4,998,449)	\$ (1,616,414)	\$ (3,568,496)	\$ (1,493,935)	\$ (3,262,307)	\$ 766,443	-147.4%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (4,998,449)	\$ (1,616,414)	\$ (3,568,496)	\$ (1,493,935)	\$ (3,262,307)	\$ 766,443	-147.4%
Earnings Before Interest, Depreciation & Amortization	\$	(1,475,514)	\$	(1,479,168)	\$ (3,225,784)	\$ 943,610	

2024 Actual as of December 31, 2023



Division Department	11 1110	General & Administrative Board of Directors	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
Income Statement									
Operations									
Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Internal Revenue		-		-		-		-	0.0%
Total Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Salaries and Wages	\$	(24,000)	\$	(24,000)	\$	(24,000)	\$	(24,000)	0.0%
Employee Benefits		(155,547)		(156,180)		(170,450)		(174,484)	11.7%
Outside Services/Contractual		(20,800)		(9,209)		(26,400)		(16,600)	80.3%
Utilities		(3,864)		(1,288)		(1,860)		(600)	-53.4%
Other Operating Expenses		(26,600)		(11,002)		(23,395)		(40,858)	271.4%
Insurance		-		-		-		-	0.0%
Internal Expense		(17,017)		(12,713)		(12,200)		(21,600)	69.9%
Debt Service		-		-		-		-	0.0%
Depreciation		-		-		-		-	0.0%
Total Operating Expense	\$	(247,828)	\$	(214,391)	\$	(258,305)	\$	(239,086)	29.7%
Operating Contribution	\$	(247,828)	\$	(214,391)	\$	(258,305)	\$	(239,086)	29.7%
Allocation of Base		-		-		-		-	0.0%
Allocation of Fleet		-		-		-		-	0.0%
Allocation of General & Administrative		-		-		-		-	0.0%
Operating Income(Loss)	\$	(247,828)	\$	(214,391)	\$	(258,305)	\$	(239,086)	29.7%
Non-Operations									
Property Tax Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Community Facilities District (CFD 94-1)		-		-		-		-	0.0%
Grant Revenue		-		-		-		-	0.0%
Interest		-		-		-		-	0.0%
Other Non-Op Revenue		-		-		-		-	0.0%
Capital Contribution		-		-		-		-	0.0%
Other Non-Op Expenses		-		-		-		-	0.0%
Income(Loss)	\$	(247,828)	\$	(214,391)	\$	(258,305)	\$	(239,086)	29.7%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers		-		-		-		-	0.0%
Balance	\$	(247,828)	\$	(214,391)	\$	(258,305)	\$	(239,086)	29.7%

Division Department		11 1110		General & Administrative Board of Directors					
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line	
11-1110-4110	Salaries & Wage - Regular Full	\$ 24,000	\$ 24,000	\$ 24,000	\$ 12,000	\$ 24,046	\$ 24,000	Salaries and Wages	
11-1110-4100	Accrued Payroll Expense	-	-	-	178	178	-	Salaries and Wages	
11-1110-4200	F.I.C.A.	1,836	1,836	1,836	918	1,840	1,836	Employee Benefits	
11-1110-4300	Accrued Benefit Expense	-	-	-	-	-	-	Employee Benefits	
11-1110-4305	Allocated Benefit	153,497	153,497	167,856	83,928	168,179	171,938	Employee Benefits	
11-1110-4345	Workers' Comp Insurance	151	187	180	92	183	180	Employee Benefits	
11-1110-4368	Unemployment Insur. Exp Rating	61	636	576	288	577	528	Employee Benefits	
11-1110-4369	Employment Training Tax	2	24	2	12	13	2	Employee Benefits	
11-1110-4465	Contractual Services	20,800	9,209	26,400	-	-	16,600	Outside Services/Contractual	
11-1110-4540	Telephone	3,864	1,288	1,860	284	1,214	600	Utilities	
11-1110-4610	Operating Supplies	2,400	5,376	5,520	2,044	4,504	9,200	Other Operating Expenses	
11-1110-4830	Travel	18,200	2,206	9,125	8,030	13,630	5,250	Other Operating Expenses	
11-1110-4855	Conference, Education, & Training Registration or Fees	-	2,920	5,575	3,045	5,145	17,223	Other Operating Expenses	
11-1110-4880	Memberships	-	-	175	-	175	185	Other Operating Expenses	
11-1110-4900	Advertising	-	-	3,000	-	-	3,000	Other Operating Expenses	
11-1110-4985	Election Charges	6,000	500	-	-	-	6,000	Other Operating Expenses	
11-1110-4836	Rent of Event Center	17,017	12,713	12,200	12,952	19,402	21,600	Internal Expense	
Total		\$ 247,828	\$ 214,391	\$ 258,305	\$ 123,772	\$ 239,086	\$ 278,142		

Division	11	General & Administrative	2022	2023	2024	2025
Department	1110	Board of Directors	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Electronic Scanning Service		\$ -	\$ 10,000	\$ 15,000	\$ 2,000
	Retention System		-	10,200	10,200	14,000
	Outside Service to prepare minutes		600	600	1,200	600
	Total Contractual Services		\$ 600	\$ 20,800	\$ 26,400	\$ 16,600
4830	Travel					
	California Parks & Recreation Society		\$ 3,000	\$ 5,000	\$ 3,800	\$ 3,850
	California Special District Association Secretary Conference		-	2,000	1,425	-
	Safety Day Conference		2,000	1,200	800	1,400
	Board of Supervisors' Reception		2,000	2,000	-	-
	California Special District Association Annual Conference		3,000	8,000	3,100	-
	Total Travel		\$ 10,000	\$ 18,200	\$ 9,125	\$ 5,250
						Travel & Meetings Separated in 2024
4855	Conference, Education, & Training Registration or Fees					
	California Parks & Recreation Society				\$ 2,100	\$ 6,320
	California Special District Association Secretary Conference				475	660
	Association of California Water Agencies (ACWA) Conference				-	1,225
	Board of Supervisors' Reception				1,000	-
	California Special District Association Annual Conference				2,000	9,018
	Total Conference, Education, & Training Registration or Fees		\$ -	\$ -	\$ 5,575	\$ 17,223
4836	Rent of Event Center					
	Monthly Board Meetings		\$ 8,000	\$ 8,000	\$ 8,200	\$ 16,000
	Meeting Provisions		5,200	5,017	-	-
	Recreation & Parks Commission Meetings		6,000	3,000	3,000	4,800
	Board/District Open House/Mixer Placer County Board of Supervisors		1,000	1,000	1,000	800
	Total Rent of Event Center		\$ 20,200	\$ 17,017	\$ 12,200	\$ 21,600

2024 Actual as of December 31, 2023



Division	11	General & Administrative											
Department	1130	Engineering											
	2023	2023	2024	2024	2024	2025							
	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS						
Income Statement													
Operations													
Operating Revenue	\$	-	\$	1,000	\$	-	\$	-	-100.0%				
Internal Revenue		-		-		-		-	0.0%				
Total Operating Revenue	\$	-	\$	1,000	\$	-	\$	-	-100.0%				
Salaries and Wages	\$	(403,667)	\$	(393,882)	\$	(407,296)	\$	(271,760)	\$	(476,861)	\$	(446,540)	13.4%
Employee Benefits		(158,563)		(133,169)		(160,028)		(85,693)		(166,357)		(203,666)	52.9%
Outside Services/Contractual		(31,000)		(29,369)		(71,000)		(39,463)		(69,463)		(71,000)	141.8%
Utilities		(480)		(395)		(420)		(205)		(415)		-	-100.0%
Other Operating Expenses		(22,147)		(14,920)		(25,135)		(3,056)		(14,931)		(21,450)	43.8%
Insurance		-		-		-		-		-		-	0.0%
Internal Expense		-		-		-		-		-		-	0.0%
Debt Service		-		-		-		-		-		-	0.0%
Depreciation		-		-		-		-		-		-	0.0%
Total Operating Expense	\$	(615,857)	\$	(571,734)	\$	(663,878)	\$	(400,177)	\$	(728,027)	\$	(742,656)	29.9%
Operating Contribution	\$	(615,857)	\$	(570,734)	\$	(663,878)	\$	(400,177)	\$	(728,027)	\$	(742,656)	30.1%
Allocation of Base		-		-		-		-		-		-	0.0%
Allocation of Fleet		-		-		-		-		-		-	0.0%
Allocation of General & Administrative		-		-		-		-		-		-	0.0%
Operating Income(Loss)	\$	(615,857)	\$	(570,734)	\$	(663,878)	\$	(400,177)	\$	(728,027)	\$	(742,656)	30.1%
Non-Operations													
Property Tax Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Community Facilities District (CFD 94-1)		-		-		-		-		-		-	0.0%
Grant Revenue		-		-		-		-		-		-	0.0%
Interest		-		-		-		-		-		-	0.0%
Other Non-Op Revenue		-		-		-		-		-		-	0.0%
Capital Contribution		-		-		-		-		-		-	0.0%
Other Non-Op Expenses		-		-		-		-		-		-	0.0%
Income(Loss)	\$	(615,857)	\$	(570,734)	\$	(663,878)	\$	(400,177)	\$	(728,027)	\$	(742,656)	30.1%
Additional Funding Sources													
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers		-		-		-		-		-		-	0.0%
Balance	\$	(615,857)	\$	(570,734)	\$	(663,878)	\$	(400,177)	\$	(728,027)	\$	(742,656)	30.1%

Division Department		11 1130		General & Administrative Engineering								
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line				
11-1130-3385	Engineering Fee - external	\$ -	\$ (1,000)	\$ -	\$ -	\$ -	\$ -	-	Operating Revenue			
11-1130-4110	Salaries & Wage - Regular Full	712,452	609,058	752,910	367,607	745,510	776,277	-	Salaries and Wages			
11-1130-4115	Salaries & Wage - Temp	-	-	-	-	-	12,500	-	Salaries and Wages			
11-1130-4145	Overtime	5,700	466	2,598	-	1,304	600	-	Salaries and Wages			
11-1130-4105	Wages - Capital Projects	(314,485)	(350,741)	(348,212)	(186,527)	(360,633)	(356,779)	-	Salaries and Wages			
11-1130-4115	Salaries & Wage - Temp	-	-	-	-	-	-	-	Salaries and Wages			
11-1130-4100	Accrued Payroll Expense	-	2,471	-	3,308	3,308	-	-	Salaries and Wages			
11-1130-4120	Sick/Personal	-	36,044	-	20,942	20,942	4,172	-	Salaries and Wages			
11-1130-4123	Bereavement Pay	-	333	-	1,807	1,807	-	-	Salaries and Wages			
11-1130-4125	Vacation Time	-	56,171	-	34,651	34,651	6,077	-	Salaries and Wages			
11-1130-4127	Holiday Pay	-	31,698	-	15,887	15,887	-	-	Salaries and Wages			
11-1130-4130	Administrative Leave	-	8,225	-	14,085	14,085	3,693	-	Salaries and Wages			
11-1130-4135	Compensatory Time	-	8	-	-	-	-	-	Salaries and Wages			
11-1130-4185	Workers' Comp Leave	-	150	-	-	-	-	-	Salaries and Wages			
11-1130-4200	F.I.C.A.	54,939	48,791	57,796	25,389	54,399	54,659	-	Employee Benefits			
11-1130-4205	Benefits - Capital Projects	(161,520)	(173,620)	(177,797)	(94,787)	(183,686)	(191,900)	-	Employee Benefits			
11-1130-4300	Accrued Benefit Expense	-	391	-	(1,031)	(1,031)	-	-	Employee Benefits			
11-1130-4305	Allocated Benefit	199,078	208,048	214,725	130,703	238,479	275,236	-	Employee Benefits			
11-1130-4345	Workers' Comp Insurance	5,565	5,161	5,294	3,000	5,657	5,531	-	Employee Benefits			
11-1130-4356	CalPERS	58,642	43,588	59,159	22,419	52,112	59,248	-	Employee Benefits			
11-1130-4368	Unemployment Insur. Exp Rating	1,813	778	818	-	411	860	-	Employee Benefits			
11-1130-4369	Employment Training Tax	48	32	31	-	16	33	-	Employee Benefits			
11-1130-4420	Engineering - Outside	16,000	10,666	5,000	-	-	5,000	-	Outside Services/Contractual			
11-1130-4465	Contractual Services	15,000	18,703	66,000	39,463	69,463	66,000	-	Outside Services/Contractual			
11-1130-4540	Telephone	480	395	420	205	415	-	-	Utilities			
11-1130-4610	Operating Supplies	1,200	4,196	1,200	112	712	800	-	Other Operating Expenses			
11-1130-4620	Uniforms	1,997	1,628	2,585	2,022	2,022	-	-	Other Operating Expenses			
11-1130-4621	Safety Gear	500	495	500	606	856	800	-	Other Operating Expenses			
11-1130-4640	Equipment	1,000	1,596	1,000	-	500	800	-	Other Operating Expenses			
11-1130-4816	Shipping	-	44	-	-	-	-	-	Other Operating Expenses			
11-1130-4820	Fees & Permits	600	132	600	-	300	800	-	Other Operating Expenses			
11-1130-4830	Travel	8,500	4,379	5,625	-	2,813	6,000	-	Other Operating Expenses			
11-1130-4855	Conference, Education, & Training Registration or Fees	4,700	962	9,375	-	5,438	8,600	-	Other Operating Expenses			
11-1130-4880	Memberships	3,150	491	2,100	180	1,330	1,500	-	Other Operating Expenses			
11-1130-4890	Employee Relations	500	-	650	136	461	650	-	Other Operating Expenses			
11-1130-4900	Advertising	-	-	1,500	-	500	1,500	-	Other Operating Expenses			
11-1130-4910	Printing & Publications	-	999	-	-	-	-	-	Other Operating Expenses			
Total		\$ 615,857	\$ 570,734	\$ 663,878	\$ 400,177	\$ 728,027	\$ 742,656					

Division	11	General & Administrative	2022	2023	2024	2025	
Department	1130	Engineering	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4420	Outside Engineering Fees						
	Hydraulic Model & GIS	\$	-	\$	16,000	\$	-
	Surveyor Services		9,000		-		5,000
	Total Outside Engineering Fees	\$	9,000	\$	16,000	\$	5,000
4465	Contractual Services						
	On-Call Surveying Services	\$	16,000	\$	-	\$	-
	Water Modeling & GIS		-		-		60,000
	Annual Water Audit Service		15,000		15,000		6,000
	Total Contractual Services	\$	31,000	\$	15,000	\$	66,000
4830	Travel						
	Various Meetings and Travel Expense for Training	\$	5,200	\$	8,500	\$	5,625
	Total Travel	\$	5,200	\$	8,500	\$	6,000
4855	Conference, Education, & Training Registration or Fees						
	CA NV AWWA Spring Conference	\$	-	\$	-	\$	3,000
	NIGP Certification		-		-		750
	North Tahoe Leadership		-		-		750
	WEF Utility Management Conference		-		-		-
	Various Seminars and Training		6,200		4,700		4,875
	Total Conference, Education, & Training Registration or Fees	\$	6,200	\$	4,700	\$	9,375
						\$	8,600

2024 Actual as of December 31, 2023



Division	11		General & Administrative									
Department	1200		Accounting									
	2023	2023	2024	2024	2024	2025						
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	\$ (571,289)	\$ (555,867)	\$ (608,233)	\$ (290,556)	\$ (595,842)	\$ (654,268)	17.7%					
Employee Benefits	(254,275)	(240,741)	(273,748)	(129,003)	(266,404)	(335,905)	39.5%					
Outside Services/Contractual	(63,000)	(60,216)	(101,834)	(67,039)	(92,398)	(110,509)	83.5%					
Utilities	-	-	-	-	-	-	0.0%					
Other Operating Expenses	(142,332)	(144,470)	(151,718)	(67,116)	(130,046)	(152,446)	5.5%					
Insurance	-	-	-	-	-	-	0.0%					
Internal Expense	-	-	-	-	-	-	0.0%					
Debt Service	-	-	-	-	-	-	0.0%					
Depreciation	-	-	-	-	-	-	0.0%					
Total Operating Expense	\$ (1,030,895)	\$ (1,001,294)	\$ (1,135,533)	\$ (553,714)	\$ (1,084,689)	\$ (1,253,128)	25.2%					
Operating Contribution	\$ (1,030,895)	\$ (1,001,294)	\$ (1,135,533)	\$ (553,714)	\$ (1,084,689)	\$ (1,253,128)	25.2%					
Allocation of Base	-	-	-	-	-	-	0.0%					
Allocation of Fleet	-	-	-	-	-	-	0.0%					
Allocation of General & Administrative	-	-	-	-	-	-	0.0%					
Operating Income(Loss)	\$ (1,030,895)	\$ (1,001,294)	\$ (1,135,533)	\$ (553,714)	\$ (1,084,689)	\$ (1,253,128)	25.2%					
Non-Operations												
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%					
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%					
Grant Revenue	-	-	-	-	-	-	0.0%					
Interest	-	-	-	-	-	-	0.0%					
Other Non-Op Revenue	-	-	-	-	-	-	0.0%					
Capital Contribution	-	-	-	-	-	-	0.0%					
Other Non-Op Expenses	-	-	-	-	-	-	0.0%					
Income(Loss)	\$ (1,030,895)	\$ (1,001,294)	\$ (1,135,533)	\$ (553,714)	\$ (1,084,689)	\$ (1,253,128)	25.2%					
Additional Funding Sources												
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%					
Transfers	-	-	-	-	-	-	0.0%					
Balance	\$ (1,030,895)	\$ (1,001,294)	\$ (1,135,533)	\$ (553,714)	\$ (1,084,689)	\$ (1,253,128)	25.2%					

Division Department		11 1200	General & Administrative Accounting							
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line		
11-1200-4110	Salaries & Wage - Regular Full	\$ 566,755	\$ 453,193	\$ 606,415	\$ 234,376	\$ 538,750	\$ 644,179	Salaries and Wages		
11-1200-4115	Salaries & Wage - Temp	-	2,620	-	-	-	-	Salaries and Wages		
11-1200-4100	Accrued Payroll Expense	-	3,351	-	1,815	1,815	-	Salaries and Wages		
11-1200-4120	Sick/Personal	-	26,122	-	15,120	15,120	958	Salaries and Wages		
11-1200-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages		
11-1200-4125	Vacation Time	-	36,058	-	20,737	20,737	3,633	Salaries and Wages		
11-1200-4127	Holiday Pay	-	24,270	-	11,356	11,356	-	Salaries and Wages		
11-1200-4130	Administrative Leave	-	2,631	-	4,732	4,732	1,298	Salaries and Wages		
11-1200-4135	Compensatory Time	-	3,463	-	220	220	1	Salaries and Wages		
11-1200-4145	Overtime	4,534	4,159	1,818	2,199	3,111	4,200	Salaries and Wages		
11-1200-4200	F.I.C.A.	43,704	40,889	46,530	21,420	44,775	49,601	Employee Benefits		
11-1200-4300	Accrued Benefit Expense	-	531	-	354	354	-	Employee Benefits		
11-1200-4305	Allocated Benefit	158,366	155,309	172,946	82,867	169,672	228,399	Employee Benefits		
11-1200-4345	Workers' Comp Insurance	4,076	3,818	4,198	1,937	4,044	4,475	Employee Benefits		
11-1200-4356	CalPERS	46,649	38,869	48,985	22,425	47,012	52,371	Employee Benefits		
11-1200-4368	Unemployment Insur. Exp Rating	1,442	1,274	1,052	-	528	1,016	Employee Benefits		
11-1200-4369	Employment Training Tax	38	52	38	-	19	42	Employee Benefits		
11-1200-4415	Accounting Fees	46,700	45,150	47,000	43,600	43,600	60,250	Outside Services/Contractual		
11-1200-4435	Software Licenses/Maintenance	-	459	-	-	-	-	Outside Services/Contractual		
11-1200-4465	Contractual Services	16,300	14,607	54,834	23,439	48,798	50,259	Outside Services/Contractual		
11-1200-4610	Operating Supplies	5,800	5,288	6,000	1,718	4,718	6,000	Other Operating Expenses		
11-1200-4620	Uniforms	1,892	861	1,975	1,497	1,497	-	Other Operating Expenses		
11-1200-4640	Equipment	600	647	600	-	-	600	Other Operating Expenses		
11-1200-4815	Postage	29,400	25,936	32,400	13,021	29,221	32,400	Other Operating Expenses		
11-1200-4830	Travel	-	-	14,000	-	-	5,500	Other Operating Expenses		
11-1200-4835	Rents & Leases	1,080	1,036	1,076	457	995	920	Other Operating Expenses		
11-1200-4845	Bank Fees & Charges	9,600	11,306	12,002	5,811	11,813	6,000	Other Operating Expenses		
11-1200-4846	Credit Card Merchant Charges	76,800	72,022	73,200	43,385	79,985	87,900	Other Operating Expenses		
11-1200-4855	Conference, Education, & Training Registration or Fees	15,930	20,078	8,000	596	596	10,500	Other Operating Expenses		
11-1200-4880	Memberships	730	1,142	1,685	511	711	1,846	Other Operating Expenses		
11-1200-4890	Employee Relations	500	499	780	110	500	780	Other Operating Expenses		
11-1200-4895	Miscellaneous	-	5,640	-	-	-	-	Other Operating Expenses		
11-1200-5065	Late Penalties	-	15	-	10	10	-	Other Operating Expenses		
Total		\$ 1,030,895	\$ 1,001,294	\$ 1,135,533	\$ 553,714	\$ 1,084,689	\$ 1,253,128			

Division	11	General & Administrative	2022	2023	2024	2025
Department	1200	Accounting	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4415	Outside Accounting Fees					
	External Audit Services		\$ 50,000	\$ 45,000	\$ 45,200	\$ 58,450
	GASB 68 Report Fee		-	700	700	700
	CalPERS Calculation Consultant		1,250	1,000	1,100	1,100
	Total Outside Accounting Fees		\$ 51,250	\$ 46,700	\$ 47,000	\$ 60,250
4465	Contractual Services					
	Utility Billing Statement Processing		\$ 8,400	\$ 9,000	\$ 9,575	\$ 9,600
	Software Process Optimization		5,000	2,500	-	-
	Customer Satisfaction Research		-	-	39,400	34,800
	Intern Program		2,500	-	-	-
	Check Scanner Maintenance		-	-	459	459
	Answering Service		4,200	4,800	5,400	5,400
	Total Contractual Services		\$ 20,100	\$ 16,300	\$ 54,834	\$ 50,259
4815	Postage					
	Utility Billing - Statement Mailing Fees		\$ 30,000	\$ 24,000	\$ 28,800	\$ 28,800
	Metered Postage Fees		3,600	5,400	3,600	3,600
	Total Postage		\$ 33,600	\$ 29,400	\$ 32,400	\$ 32,400
4830	Travel					
	Customer Service Training				\$ 9,000	\$ -
	Certified Payroll Professional Training & Certification				2,000	2,000
	Government Finance Officers Association				3,000	3,500
	Total Travel				\$ 14,000	\$ 5,500
4855	Conference, Education, & Training Registration or Fees					
	Document Management Software Training		\$ 4,000	\$ 1,000	\$ -	\$ -
	Customer Service Training		9,100	9,100	1,500	3,000
	Certified Payroll Professional Training & Certification		3,000	2,730	6,000	6,000
	Microsoft Certification		-	600	-	-
	Government Finance Officers Association		-	2,500	500	1,500
	Total Conference, Education, & Training Registration or Fees		\$ 16,100	\$ 15,930	\$ 8,000	\$ 10,500

Travel & Meetings Separated in 2024

2024 Actual as of December 31, 2023



Division Department	11 1500	General & Administrative Public Information Office						
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS	
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (112,555)	\$ (112,843)	\$ (124,269)	\$ (58,982)	\$ (121,356)	\$ (129,572)	14.8%	
Employee Benefits	(50,347)	(48,213)	(55,178)	(25,793)	(53,489)	(65,852)	36.6%	
Outside Services/Contractual	(68,212)	(63,714)	(75,188)	(14,258)	(33,008)	(58,650)	-7.9%	
Utilities	-	-	(1,200)	(312)	(912)	-	0.0%	
Other Operating Expenses	(93,514)	(82,821)	(116,504)	(21,492)	(62,557)	(99,454)	20.1%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (324,629)	\$ (307,592)	\$ (372,339)	\$ (120,837)	\$ (271,321)	\$ (353,529)	14.9%	
Operating Contribution	\$ (324,629)	\$ (307,592)	\$ (372,339)	\$ (120,837)	\$ (271,321)	\$ (353,529)	14.9%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (324,629)	\$ (307,592)	\$ (372,339)	\$ (120,837)	\$ (271,321)	\$ (353,529)	14.9%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (324,629)	\$ (307,592)	\$ (372,339)	\$ (120,837)	\$ (271,321)	\$ (353,529)	14.9%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (324,629)	\$ (307,592)	\$ (372,339)	\$ (120,837)	\$ (271,321)	\$ (353,529)	14.9%	

Division		11		General & Administrative				
Department		1500		Public Information				
		Office						
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line
11-1500-4110	Salaries & Wage - Regular Full	\$ 112,555	\$ 97,498	\$ 124,269	\$ 52,987	\$ 115,361	\$ 128,054	Salaries and Wages
11-1500-4100	Salaries & Wage - Regular Full	-	2,072	-	94	94	-	Salaries and Wages
11-1500-4120	Sick/Personal	-	3,361	-	542	542	305	Salaries and Wages
11-1500-4125	Vacation Time	-	3,166	-	1,046	1,046	626	Salaries and Wages
11-1500-4127	Holiday Pay	-	4,778	-	2,148	2,148	-	Salaries and Wages
11-1500-4130	Administrative Leave	-	1,969	-	2,166	2,166	587	Salaries and Wages
11-1500-4200	F.I.C.A.	8,610	7,877	9,507	4,205	8,976	9,796	Employee Benefits
11-1500-4300	Workers' Comp Insurance	-	322	-	14	14	-	Employee Benefits
11-1500-4305	Allocated Benefit	31,451	31,528	35,441	16,822	34,610	45,403	Employee Benefits
11-1500-4345	Workers' Comp Insurance	803	858	932	442	909	960	Employee Benefits
11-1500-4356	CalPERS	9,191	7,453	9,124	4,311	8,891	9,532	Employee Benefits
11-1500-4368	Unemployment Insur. Exp Rating	284	168	168	-	84	154	Employee Benefits
11-1500-4369	Employment Training Tax	7	7	7	-	4	7	Employee Benefits
11-1500-4435	Software Licenses/Maintenance	8,572	10,872	9,188	5,685	6,435	1,500	Outside Services/Contractual
11-1500-4465	Contractual Services	59,640	52,842	66,000	8,572	26,572	57,150	Outside Services/Contractual
11-1500-4540	Telephone	-	-	1,200	312	912	-	Utilities
11-1500-4610	Operating Supplies	-	-	-	-	-	1,200	Other Operating Expenses
11-1500-4620	Uniforms	315	308	329	278	278	-	Other Operating Expenses
11-1500-4640	Equipment	-	8,143	3,000	580	580	2,500	Other Operating Expenses
11-1500-4815	Postage	-	-	-	-	-	5,000	Other Operating Expenses
11-1500-4830	Travel	2,500	3,097	1,875	-	-	5,000	Other Operating Expenses
11-1500-4855	Conference, Education, & Training Registration or Fees	500	510	1,125	10	10	500	Other Operating Expenses
11-1500-4880	Memberships	15,025	10,156	7,245	377	377	1,000	Other Operating Expenses
11-1500-4890	Employee Relations	-	-	130	3,431	3,496	3,630	Other Operating Expenses
11-1500-4900	Advertising	15,674	10,348	23,900	3,064	11,964	22,324	Other Operating Expenses
11-1500-4910	Printing & Publications	22,000	24,894	38,500	4,127	16,627	35,000	Other Operating Expenses
11-1500-4970	Community Outreach	17,500	21,062	15,400	3,704	10,804	20,300	Other Operating Expenses
11-1500-4980	Customer Information	20,000	4,302	25,000	5,921	18,421	3,000	Other Operating Expenses
Total		\$ 324,629	\$ 307,592	\$ 372,339	\$ 120,837	\$ 271,321	\$ 353,529	

Division	11	General & Administrative	2022	2023	2024	2025
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	1,500	
	Total Software Licenses/Maintenance		\$ 8,572	\$ 9,188	\$ 1,500	Moved from Administration
4465	Contractual Services					
	Graphic Design - Annual Report & Website		\$ 25,000	\$ 52,000	\$ 45,000	
	Website Updates/Upgrades/Maintenance		32,140	5,000	7,250	
	Brochures & Map Distribution		2,000	2,500	2,000	
	Video Production		-	5,000	2,500	
	Translation Services		500	1,500	400	
	Total Contractual Services		\$ 59,640	\$ 66,000	\$ 57,150	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	300	Moved from Administration
	California Association of Public Information Officers (CAPIO)		225	225	350	Moved from Administration
	Public Relation Society of America		350	375	350	Moved from Administration
	Truckee North Tahoe Transportation Management Association		-	695	-	
	California Tahoe Alliance		6,000	-	-	Moved to Administration
	Total Memberships		\$ 15,025	\$ 7,245	\$ 1,000	
4900	Advertising					
	Broadcast Media		\$ 3,324	\$ 3,500	\$ 3,324	
	Print Media		1,350	5,400	4,000	
	Social Media		5,000	7,500	5,000	
	Other Advertising (PSA's, Newspaper, etc.)		6,000	7,500	10,000	
	Total Advertising		\$ 15,674	\$ 23,900	\$ 22,324	Moved from Administration
4910	Printing & Publications					
	Direct Mail Flyers		\$ 5,000	\$ 17,500	\$ 9,000	
	Signage & Banners		6,000	6,000	6,000	
	Recreation & Parks Materials		6,000	10,000	10,000	
	District Informational Materials		5,000	5,000	10,000	
	Total Advertising		\$ 22,000	\$ 38,500	\$ 35,000	
4970	Community Outreach					
	Recreation & Parks Events Promotion		\$ 10,000	\$ 7,500	\$ -	
	Sierra Watershed Council		\$ -	\$ -	\$ 2,500	
	Water Conservation		\$ -	\$ 7,000	\$ 12,500	
	Community Sponsorships & Events		7,500	900	5,300	Moved from Administration
	Total Community Outreach		\$ 17,500	\$ 15,400	\$ 20,300	
4980	Customer Information					
	Reports & News Mailing Costs		\$ 20,000	\$ 25,000	\$ 3,000	
	Total Customer Information		\$ 20,000	\$ 25,000	\$ 3,000	Moved from Administration

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Division Department	11 1800	General & Administrative Base Facilities Maintenance						
Income Statement	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Salaries and Wages	\$ (69,675)	\$ (79,652)	\$ (42,233)	\$ (20,205)	\$ (41,403)	\$ (30,721)		-61.4%
Employee Benefits	(37,705)	(36,310)	(18,768)	(10,757)	(20,177)	(19,263)		-46.9%
Outside Services/Contractual	(29,400)	(38,944)	(39,507)	(14,430)	(40,264)	(34,010)		-12.7%
Utilities	(53,708)	(55,482)	(70,640)	(25,219)	(64,855)	(78,680)		41.8%
Other Operating Expenses	(15,880)	(41,168)	(4,140)	(8,594)	(10,714)	(26,050)		-36.7%
Insurance	-	-	-	-	-	-		0.0%
Internal Expense	(14,444)	(12,305)	(12,975)	(6,520)	(13,007)	(13,737)		11.6%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (220,812)	\$ (263,861)	\$ (188,262)	\$ (85,726)	\$ (190,421)	\$ (202,461)		-23.3%
Operating Contribution	\$ (220,812)	\$ (263,861)	\$ (188,262)	\$ (85,726)	\$ (190,421)	\$ (202,461)		-23.3%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (220,812)	\$ (263,861)	\$ (188,262)	\$ (85,726)	\$ (190,421)	\$ (202,461)		-23.3%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%
Grant Revenue	-	-	-	-	-	-		0.0%
Interest	-	-	-	-	-	-		0.0%
Other Non-Op Revenue	-	-	-	-	-	-		0.0%
Capital Contribution	-	-	-	-	-	-		0.0%
Other Non-Op Expenses	-	-	-	-	-	-		0.0%
Income(Loss)	\$ (220,812)	\$ (263,861)	\$ (188,262)	\$ (85,726)	\$ (190,421)	\$ (202,461)		-23.3%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ (220,812)	\$ (263,861)	\$ (188,262)	\$ (85,726)	\$ (190,421)	\$ (202,461)		-23.3%

Division		11		General & Administrative				
Department		1800		Base Facilities Maintenance				
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line
11-1800-4110	Salaries & Wage - Regular Full	\$ 69,122	\$ 61,862	\$ 29,662	\$ 11,773	\$ 26,661	\$ 30,721	Salaries and Wages
11-1800-4145	Overtime	553	62	126	99	162	-	Salaries and Wages
11-1800-4100	Accrued Payroll Expense	-	1,314	-	(964)	(964)	-	Salaries and Wages
11-1800-4115	Salaries & Wage - Temp	-	8,618	12,444	7,026	13,272	-	Salaries and Wages
11-1800-4120	Sick/Personal	-	1,128	-	352	352	-	Salaries and Wages
11-1800-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages
11-1800-4125	Vacation Time	-	2,604	-	1,160	1,160	-	Salaries and Wages
11-1800-4127	Holiday Pay	-	2,981	-	527	527	-	Salaries and Wages
11-1800-4130	Administrative Leave	-	1,046	-	-	-	-	Salaries and Wages
11-1800-4135	Compensatory Time	-	37	-	232	232	-	Salaries and Wages
11-1800-4200	F.I.C.A.	5,330	5,972	3,231	1,616	3,238	2,350	Employee Benefits
11-1800-4300	Accrued Benefit Expense	-	223	-	(122)	(122)	-	Employee Benefits
11-1800-4305	Allocated Benefit	19,315	22,255	8,460	5,763	10,009	10,892	Employee Benefits
11-1800-4345	Workers' Comp Insurance	7,190	2,441	4,205	2,102	4,212	3,067	Employee Benefits
11-1800-4356	CalPERS	5,689	5,137	2,780	1,282	2,677	2,891	Employee Benefits
11-1800-4368	Unemployment Insur. Exp Rating	176	271	90	112	158	59	Employee Benefits
11-1800-4369	Employment Training Tax	5	11	3	5	6	3	Employee Benefits
11-1800-4465	Contractual Services	29,400	38,944	39,507	14,430	40,264	34,010	Outside Services/Contractual
11-1800-4520	Water	6,780	5,217	5,315	2,690	5,347	5,248	Internal Expense
11-1800-4525	Sewer	7,664	7,089	7,660	3,830	7,660	8,489	Internal Expense
11-1800-4510	Natural Gas	14,900	15,258	25,250	4,781	20,281	23,900	Utilities
11-1800-4515	Electricity	23,448	23,600	28,516	11,543	27,242	36,000	Utilities
11-1800-4530	T.T.S.A.	4,200	4,042	5,258	2,629	5,258	6,240	Utilities
11-1800-4540	Telephone	-	-	-	-	-	-	Utilities
11-1800-4545	Disposal	11,160	12,583	11,616	6,266	12,074	12,540	Utilities
11-1800-4610	Operating Supplies	3,380	4,558	3,540	1,770	3,440	4,850	Other Operating Expenses
11-1800-4640	Equipment	-	-	-	3,049	3,049	-	Other Operating Expenses
11-1800-4710	Repair & Maint. - Buildings	12,500	36,610	600	3,545	3,995	16,200	Other Operating Expenses
11-1800-4820	Fees & Permits	-	-	-	230	230	5,000	Other Operating Expenses
Total		\$ 220,812	\$ 263,861	\$ 188,262	\$ 85,726	\$ 190,421	\$ 202,461	

Division	Division	11	2022	2023	2024	2025
Department	Department	1800	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Linens and Mats		\$ 1,800	\$ 1,500	\$ 2,100	\$ 3,600
	Snow Removal		15,960	20,400	23,930	24,530
	Pest Control		1,200	1,200	1,500	1,800
	Fire Extinguishers		500	-	600	600
	Roof Snow Removal		-	-	9,000	-
	Alarm Service		-	-	400	-
	Heat Ventilation Air Conditioning Maintenance		1,000	1,000	650	1,800
	Alarm & Sprinkler Maintenance		900	2,500	400	880
	Elevator Maintenance		800	2,800	927	800
	Total Contractual Services		\$ 22,160	\$ 29,400	\$ 39,507	\$ 34,010

2024 Actual as of December 31, 2023



Division Department	11 5040	General & Administrative Administrative	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
Income Statement									
Operations									
Operating Revenue	\$		20,400	\$ 50,620	\$ 40,399	\$ 17,335	\$ 37,535	\$ 30,000	-40.7%
Internal Revenue			-	-	-	-	-	-	0.0%
Total Operating Revenue	\$		20,400	\$ 50,620	\$ 40,399	\$ 17,335	\$ 37,535	\$ 30,000	-40.7%
Salaries and Wages	\$		(713,705)	\$ (792,899)	\$ (735,905)	\$ (389,541)	\$ (758,908)	\$ (795,724)	0.4%
Employee Benefits			(319,246)	(337,506)	(331,363)	(146,659)	(312,978)	(392,470)	16.3%
Outside Services/Contractual			(132,700)	(133,995)	(110,930)	(43,520)	(97,872)	(98,200)	-26.7%
Utilities			-	(766)	-	-	-	-	-100.0%
Other Operating Expenses			(31,006)	(48,668)	(53,487)	(27,574)	(42,894)	(49,797)	2.3%
Insurance			(55,492)	(57,312)	(78,624)	(37,302)	(77,882)	(98,596)	72.0%
Internal Expense			(23,000)	(43,200)	(33,197)	(19,621)	(26,653)	(62,330)	44.3%
Debt Service			-	-	-	-	-	-	0.0%
Depreciation			(25,464)	(22,737)	(38,442)	(14,767)	(36,523)	(60,382)	165.6%
Total Operating Expense	\$		(1,300,613)	\$ (1,437,082)	\$ (1,381,948)	\$ (678,983)	\$ (1,353,709)	\$ (1,557,498)	8.4%
Operating Contribution	\$		(1,280,213)	\$ (1,386,461)	\$ (1,341,549)	\$ (661,647)	\$ (1,316,174)	\$ (1,527,498)	10.2%
Allocation of Base			-	-	-	-	-	-	0.0%
Allocation of Fleet			-	-	-	-	-	-	0.0%
Allocation of General & Administrative			-	-	-	-	-	5,271,022	0.0%
Operating Income(Loss)	\$		(1,280,213)	\$ (1,386,461)	\$ (1,341,549)	\$ (661,647)	\$ (1,316,174)	\$ 3,743,524	-370.0%
Non-Operations									
Property Tax Revenue	\$		(385,000.00)	\$ 2,647,843.32	\$ 1,525,000.00	\$ 762,499.98	\$ 1,525,000.00	\$ 800,000.00	-69.8%
Community Facilities District (CFD 94-1)			-	-	-	-	-	-	0.0%
Grant Revenue			-	-	-	-	-	-	0.0%
Interest			24,000	225,813	45,000	66,434	88,934	100,000	-55.7%
Other Non-Op Revenue			-	8,298	-	4,338	4,338	76,989	827.8%
Capital Contribution			-	-	-	-	-	-	0.0%
Other Non-Op Expenses			(98,000)	(115,350)	(340,000)	(50,000)	(340,000)	(210,546)	82.5%
Income(Loss)	\$		(1,739,213)	\$ 1,380,143	\$ (111,549)	\$ 121,624	\$ (37,902)	\$ 4,509,967	226.8%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$		-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers			-	-	-	-	-	-	0.0%
Balance	\$		(1,739,213)	\$ 1,380,143	\$ (111,549)	\$ 121,624	\$ (37,902)	\$ 4,509,967	226.8%

Division Department		11 5040		General & Administrative Administrative									
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line					
11-5040-3300	Utility Billing Accrual	\$ -	\$ (329)	\$ -	\$ (361)	\$ (361)	\$ -	Operating Revenue					
11-5040-3310	Penalties and Interest	(20,400)	(48,317)	(40,399)	(16,200)	(36,400)	(30,000)	Operating Revenue					
11-5040-3346	Ord 100 Certificate	-	-	-	-	-	-	Operating Revenue					
11-5040-3380	Administrative Fee - external	-	(1,975)	-	(775)	(775)	-	Operating Revenue					
11-5040-3750	Discount Earned	-	-	-	-	-	-	Operating Revenue					
11-5040-4110	Salaries & Wage - Regular Full	713,705	638,451	735,905	313,651	683,019	784,305	Salaries and Wages					
11-5040-4100	Accrued Payroll Expense	-	2,376	-	775	775	-	Salaries and Wages					
11-5040-4115	Salaries & Wage - Temp	-	-	-	-	-	-	Salaries and Wages					
11-5040-4120	Sick/Personal	-	38,717	-	17,786	17,786	2,879	Salaries and Wages					
11-5040-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages					
11-5040-4125	Vacation Time	-	68,178	-	29,144	29,144	4,843	Salaries and Wages					
11-5040-4127	Holiday Pay	-	31,601	-	13,792	13,792	-	Salaries and Wages					
11-5040-4130	Administrative Leave	-	13,575	-	13,638	13,638	3,697	Salaries and Wages					
11-5040-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages					
11-5040-4190	Paid Time Off	-	-	-	754	754	-	Salaries and Wages					
11-5040-4200	F.I.C.A.	54,598	48,989	56,297	17,405	45,661	49,246	Employee Benefits					
11-5040-4300	Benefits	-	361	-	(1,104)	(1,104)	-	Employee Benefits					
11-5040-4305	Allocated Benefit	199,428	221,536	209,875	111,097	216,438	278,082	Employee Benefits					
11-5040-4345	Workers' Comp Insurance	5,092	10,096	9,159	4,633	9,230	9,816	Employee Benefits					
11-5040-4356	CalPERS	58,279	55,648	55,332	14,628	42,401	54,682	Employee Benefits					
11-5040-4368	Unemployment Insur. Exp Rating	1,801	840	672	-	337	616	Employee Benefits					
11-5040-4369	Employment Training Tax	47	35	28	-	14	28	Employee Benefits					
11-5040-4425	Attorney Fees	109,300	112,227	88,730	34,100	77,352	77,800	Outside Services/Contractual					
11-5040-4435	Software Licenses/Maintenance	-	-	-	-	-	-	Outside Services/Contractual					
11-5040-4465	Contractual Services	23,400	21,768	22,200	9,420	20,520	20,400	Outside Services/Contractual					
11-5040-4540	Telephone	-	766	-	-	-	-	Utilities					
11-5040-4610	Operating Supplies	2,600	4,867	6,000	2,853	5,853	6,000	Other Operating Expenses					
11-5040-4620	Uniforms	1,261	835	1,317	660	660	-	Other Operating Expenses					
11-5040-4621	Safety Gear	-	279	-	-	-	-	Other Operating Expenses					
11-5040-4640	Equipment	1,000	-	-	-	-	-	Other Operating Expenses					
11-5040-4815	Postage	-	130	-	-	-	-	Other Operating Expenses					
11-5040-4816	Shipping	600	819	960	416	896	900	Other Operating Expenses					
11-5040-4820	Fees & Permits	1,600	12,647	14,600	-	2,600	21,962	Other Operating Expenses					
11-5040-4830	Travel	7,800	4,981	8,500	4,001	9,001	7,750	Other Operating Expenses					
11-5040-4835	Rents & Leases	-	(839)	-	-	-	-	Other Operating Expenses					
11-5040-4846	Credit Card Merchant Charges	-	-	-	-	-	-	Other Operating Expenses					
11-5040-4855	Conference, Education, & Training Registration or Fees	6,460	17,374	10,260	1,850	4,480	2,360	Other Operating Expenses					
11-5040-4860	Cash Over/Short	-	(172)	-	(0)	(0)	-	Other Operating Expenses					
11-5040-4880	Memberships	6,185	6,601	10,130	10,240	10,990	10,305	Other Operating Expenses					
11-5040-4895	Miscellaneous	-	3,795	-	7,473	7,473	-	Other Operating Expenses					
11-5040-4900	Advertising	-	438	-	-	-	-	Other Operating Expenses					
11-5040-4910	Printing & Publications	3,000	-	1,200	-	600	-	Other Operating Expenses					
11-5040-4970	Community Outreach	-	464	-	-	-	-	Other Operating Expenses					
11-5040-4980	Customer Information	-	(3,553)	-	-	-	-	Other Operating Expenses					
11-5040-4870	Insurance	\$ 55,492	\$ 57,312	\$ 78,624	\$ 37,302	\$ 77,882	\$ 98,596	Insurance					
11-5040-4836	Rent of Event Center	-	4,118	5,000	-	2,500	5,100	Internal Expense					
11-5040-4896	Contribution of Meeting Rooms	23,000	39,083	28,197	19,621	24,153	57,230	Internal Expense					
11-5040-5600	Depreciation Expense	25,464	22,737	38,442	14,767	36,523	60,382	Depreciation					
11-5040-6000	Administrative Allocation	-	-	-	-	-	(5,271,022)	Allocation of General & Administrative					
11-5040-3910	Property Tax Rev - curr sec	(5,000,000)	(5,491,796)	(5,300,000)	(2,650,000)	(5,300,000)	(5,700,000)	Property Tax Revenue					
11-5040-3911	Reallocation of Property Tax Revenue	6,250,000	4,300,000	4,775,000	2,387,500	4,775,000	6,100,000	Property Tax Revenue					
11-5040-3913	Property Tax Rev - RDA	(865,000)	(1,456,047)	(1,000,000)	(500,000)	(1,000,000)	(1,200,000)	Property Tax Revenue					
11-5040-3435	Grant Revenue	-	-	-	-	-	-	Grant Revenue					
11-5040-3920	Property Tax Rev - Interest	-	(15,673)	-	-	-	-	Interest					
11-5040-3940	Interest Revenue	(24,000)	(210,141)	(45,000)	(66,434)	(88,934)	(100,000)	Interest					
11-5040-3395	Miscellaneous Revenue	-	(8,298)	-	(4,338)	(4,338)	(76,989)	Other Non-Op Revenue					
11-5040-4358	Pension Expense -	-	26,210	240,000	-	240,000	110,546	Other Non-Op Expenses					
11-5040-4850	Property Tax Direct Charges	98,000	89,140	100,000	50,000	100,000	100,000	Other Non-Op Expenses					
11-5040-4852	Miscellaneous Non-Operating	-	-	-	-	-	-	Other Non-Op Expenses					
11-5040-4890	Employee Relations	500	-	520	82	342	520	Other Operating Expenses					
Total		\$ 1,739,213	\$ (1,380,143)	\$ 111,549	\$ (121,624)	\$ 37,902	\$ (4,509,967)						

Division	11	General & Administrative	2022	2023	2024	2025	
Department	5040	Administrative	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4425	Attorney Fees						
	District Legal Counsel		\$ 81,600	\$ 94,800	\$ 72,000	\$ 60,000	
	Labor Attorney - Counsel		24,000	14,500	14,500	15,000	
	Liebert Cassidy Whitmore Gold Country Consortium		-	-	2,230	2,800	
	Labor Attorney - COU and MOU Negotiations		40,000	-	-	-	
	Total Attorney Fees		\$ 145,600	\$ 109,300	\$ 88,730	\$ 77,800	
4465	Contractual Services						
	Graphic Design - Annual Report & Website		\$ 36,000	-	-	-	Moved to Public Information Office
	Website Updates/Upgrades/Maintenance		22,400	-	-	-	Moved to Public Information Office
	Document Shredding Service		1,500	1,200	1,200	1,200	
	California Tahoe Alliance		-	-	-	-	Moved to Public Information Office
	Brochures & Map Distribution		1,000	-	-	-	Moved to Public Information Office
	Translation Services		2,400	-	-	-	Moved to Public Information Office
	Video Production		2,500	-	-	-	Moved to Public Information Office
	Sierra Advocacy		-	7,200	6,000	6,000	
	State Legislative Advocacy		15,000	15,000	15,000	13,200	
	5-Year Strategic Plan Consultant		40,000	-	-	-	
	Total Contractual Services		\$ 120,800	\$ 23,400	\$ 22,200	\$ 20,400	
4830	Travel						
	Legislative Advocacy Travel		\$ -	-	\$ 5,000	\$ 5,000	
	Executive Team Training & Conference		-	7,800	-	2,000	
	California Special District Association Leadership Academy		-	-	3,500	750	
	Society of Human Resources Management		2,500	-	-	-	
	Kings Beach State Recreation Area Parking Passes		1,650	-	-	-	
	Total Travel		\$ 4,150	\$ 7,800	\$ 8,500	\$ 7,750	
4855	Conference, Education, & Training Registration or Fees						
	California Association of Public Information Officers (CAPIO) Conference		\$ 500	-	-	-	
	California Public Employers Labor Relations Association Conference		-	-	1,000	1,200	
	California Special District Association Leadership Academy		-	-	600	260	
	Liberty Cassidy Whitmore Workbooks		-	-	900	900	
	State Human Recourses Act Training		-	-	260	-	
	HR Workshops		1,195	-	-	-	
	Executive Team Training		2,500	6,460	7,500	-	
	Professional Development and Training (PIO)		500	-	-	-	
	Total Conference, Education, & Training Registration or Fees		\$ 4,695	\$ 6,460	\$ 10,260	\$ 2,360	
4880	Memberships						
	California Special District Association (CSDA)		\$ 8,650	-	\$ 9,000	\$ 9,125	
	California Association of Mutual Water Companies		-	-	500	500	
	North Tahoe Business Association		300	-	-	-	
	California Public Employers Labor Relations Association		-	-	380	400	
	California Association of Public Information Officers (CAPIO)		225	-	-	-	
	Society for Human Resources		185	200	250	280	
	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	-	-	
	International Institute of Municipal Clerks		-	175	-	-	
	Total Memberships		\$ 15,870	\$ 6,185	\$ 10,130	\$ 10,305	

2024 Actual as of December 31, 2023



Division	11	General & Administrative						
Department	5042	Employee Services						
	2023	2023		2024	2024	2024	2025	
Income Statement	Budget	Actual		Budget	Actual	Projected	Budget	Change from Last Audited FS
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Employee Benefits	-	199,040	-	58,132	105,975	158,625	209,172	5.1%
Outside Services/Contractual	(15,704)	(9,726)	-	(16,707)	(2,457)	(12,723)	(79,915)	721.7%
Utilities	-	-	-	-	-	-	-	0.0%
Other Operating Expenses	(73,005)	(83,125)	-	(80,365)	(54,347)	(75,912)	(124,457)	49.7%
Insurance	-	-	-	-	-	-	-	0.0%
Internal Expense	(3,250)	(2,774)	-	(4,800)	(11,440)	(13,840)	(4,800)	73.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (91,959)	\$ 103,416	\$ (43,740)	\$ 37,731	\$ 56,150	\$ 0	\$ 0	100.0%
Operating Contribution	\$ (91,959)	\$ 103,416	\$ (43,740)	\$ 37,731	\$ 56,150	\$ 0	\$ 0	100.0%
Allocation of Base	-	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (91,959)	\$ 103,416	\$ (43,740)	\$ 37,731	\$ 56,150	\$ 0	\$ 0	100.0%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (91,959)	\$ 103,416	\$ (43,740)	\$ 37,731	\$ 56,150	\$ 0	\$ 0	100.0%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	-	0.0%
Balance	\$ (91,959)	\$ 103,416	\$ (43,740)	\$ 37,731	\$ 56,150	\$ 0	\$ 0	100.0%

Division Department		11 5042		General & Administrative Employee Services					
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line	
11-5042-4305	Allocated Benefit	\$ (1,662,879)	\$ (1,739,092)	\$ (1,863,524)	\$ (937,506)	\$ (1,872,852)	\$ (2,280,716)	Employee Benefits	
11-5042-4310	Medical Insurance	1,336,929	1,256,937	1,466,800	674,947	1,408,347	1,659,026	Employee Benefits	
11-5042-4312	Dental & Orthodontic Insurance	70,116	63,867	70,891	32,741	68,186	69,096	Employee Benefits	
11-5042-4313	Vision Insurance	26,643	25,113	27,774	12,810	26,697	25,646	Employee Benefits	
11-5042-4325	Life Insurance	18,030	15,504	19,186	7,850	17,443	18,272	Employee Benefits	
11-5042-4333	HRA Funding	199,500	187,250	196,002	95,666	193,667	196,002	Employee Benefits	
11-5042-4336	Long-Term Disability	51,723	49,007	60,540	26,541	56,811	57,643	Employee Benefits	
11-5042-4356	CalPERS	-	-	-	-	-	-	Employee Benefits	
11-5042-4360	Admin Fee - IRS 125 Plan	3,000	4,310	4,200	1,678	3,778	5,860	Employee Benefits	
11-5042-4345	Workers' Comp Insurance	(43,062)	(61,937)	(40,000)	(20,701)	(60,701)	40,000	Employee Benefits	
11-5042-4465	Contractual Services	4,200	1,345	4,500	-	4,350	67,608	Outside Services/Contractual	
11-5042-4470	Employee Screening	11,504	8,381	12,207	2,457	8,373	12,307	Outside Services/Contractual	
11-5042-4610	Operating Supplies	1,000	1,727	1,225	492	1,417	600	Other Operating Expenses	
11-5042-4620	Uniforms	-	-	-	-	-	20,977	Other Operating Expenses	
11-5042-4820	Fees & Permits	-	600	-	-	-	-	Other Operating Expenses	
11-5042-4830	Travel	-	1,487	-	612	612	-	Other Operating Expenses	
11-5042-4855	Conference, Education, & Training Registration or Fees	24,000	45,760	36,800	21,042	34,442	52,800	Other Operating Expenses	
11-5042-4880	Memberships	2,000	-	-	244	244	-	Other Operating Expenses	
11-5042-4890	Employee Relations	33,380	24,841	36,340	24,635	27,875	44,080	Other Operating Expenses	
11-5042-4895	Miscellaneous	-	-	-	-	-	-	Other Operating Expenses	
11-5042-4900	Advertising	12,625	8,710	6,000	7,322	11,322	6,000	Other Operating Expenses	
11-5042-4836	Rent of Event Center	3,250	2,774	4,800	11,440	13,840	4,800	Internal Expense	
Total		\$ 91,959	\$ (103,416)	\$ 43,740	\$ (37,731)	\$ (56,150)	\$ 0		

Division	11	General & Administrative	2022	2023	2024	2025	
Department	5042	Employee Services	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4465	Conference, Education, & Training Registration or Fees						
	Forklift Training					\$	1,600
	Hearing Testing						4,200
	Safety Consultant Program						55,008
	Respirator and Pulmonary Testing						2,800
	CPR & First Aid Training						4,000
	Total Conference, Education, & Training Registration or Fees					\$	67,608
							Moved from Departments to Employee Services
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	\$	11,900	\$	6,000
	Annual Employee Appreciation Dinner		15,000		18,000		26,900
	Employee Recognition Events		8,000		3,480		3,440
	Total Employee Relations	\$	25,000	\$	33,380	\$	36,340
							\$

2024 Actual as of December 31, 2023



Division

Department

11
5044

General & Administrative
Information Technology

2023
Budget

2023
Actual

2024
Budget

2024
Actual

2024
Projected

2025
Budget

Change from Last Audited FS

Income Statement

Operations

Operating Revenue

Internal Revenue

Total Operating Revenue

Salaries and Wages

Employee Benefits

Outside Services/Contractual

Utilities

Other Operating Expenses

Insurance

Internal Expense

Debt Service

Depreciation

Total Operating Expense

Operating Contribution

Allocation of Base

Allocation of Fleet

Allocation of General & Administrative

Operating Income(Loss)

Non-Operations

Property Tax Revenue

Community Facilities District (CFD 94-1)

Grant Revenue

Interest

Other Non-Op Revenue

Capital Contribution

Other Non-Op Expenses

Income(Loss)

Additional Funding Sources

Allocation of Non-Operating Revenue

Transfers

Balance

Division Department		11 5044	General & Administrative Information Technology					
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line
11-5044-4110	Salaries & Wage - Regular Full	\$ 225,059	\$ 168,462	\$ 244,908	\$ 103,045	\$ 225,970	\$ 256,305	Salaries and Wages
11-5044-4100	Accrued Payroll Expense	-	3,948	-	679	679	-	Salaries and Wages
11-5044-4145	Overtime	1,800	464	6,300	-	3,162	600	Salaries and Wages
11-5044-4120	Sick/Personal	-	6,082	-	3,142	3,142	11	Salaries and Wages
11-5044-4125	Vacation Time	-	8,343	-	5,179	5,179	1,079	Salaries and Wages
11-5044-4127	Holiday Pay	-	8,960	-	4,537	4,537	-	Salaries and Wages
11-5044-4130	Administrative Leave	-	2,793	-	2,919	2,919	753	Salaries and Wages
11-5044-4135	Compensatory Time	-	248	-	505	505	18	Salaries and Wages
11-5044-4200	F.I.C.A.	17,355	14,754	19,217	9,154	18,799	19,653	Employee Benefits
11-5044-4300	Accrued Benefit Expense	-	674	-	160	160	-	Employee Benefits
11-5044-4305	Allocated Benefit	62,887	55,685	69,846	34,226	69,283	90,875	Employee Benefits
11-5044-4345	Workers' Comp Insurance	1,618	1,423	1,807	859	1,766	1,851	Employee Benefits
11-5044-4356	CalPERS	18,525	16,803	23,568	11,487	23,317	24,693	Employee Benefits
11-5044-4368	Unemployment Insur. Exp Rating	573	446	487	-	245	321	Employee Benefits
11-5044-4369	Employment Training Tax	15	17	14	-	7	14	Employee Benefits
11-5044-4435	Software Licenses/Maintenance	186,024	193,123	172,583	92,373	188,607	192,271	Outside Services/Contractual
11-5044-4436	GASB 96 SBITA Contra	-	(135,693)	-	-	-	(116,785)	Outside Services/Contractual
11-5044-4465	Contractual Services	84,518	125,489	124,190	57,335	112,105	183,623	Outside Services/Contractual
11-5044-5060	Interest Expense	-	492	-	-	-	20,000	Debt Service
11-5044-4535	Cable	26,545	23,994	29,256	12,116	26,744	26,280	Utilities
11-5044-4540	Telephone	43,908	26,836	28,260	13,834	27,964	29,544	Utilities
11-5044-4610	Operating Supplies	1,000	1,777	5,080	3,400	5,940	10,000	Other Operating Expenses
11-5044-4620	Uniforms	631	911	768	621	621	-	Other Operating Expenses
11-5044-4621	Safety Gear	-	-	-	585	585	-	Other Operating Expenses
11-5044-4640	Equipment	34,500	57,365	39,250	573	19,198	50,000	Other Operating Expenses
11-5044-4835	Rents & Leases	10,200	11,222	10,320	5,152	10,312	10,380	Other Operating Expenses
11-5044-4855	Conference, Education, & Training Registration or Fees	1,500	100	8,970	2,090	5,090	5,250	Other Operating Expenses
11-5044-4880	Memberships	550	20,009	370	247	367	375	Other Operating Expenses
11-5044-4870	Insurance	10,048	9,703	9,435	4,848	9,681	9,450	Insurance
11-5044-4890	Employee Relations	-	-	260	-	130	260	Other Operating Expenses
11-5044-5500	Subscription Amortization	-	117,671	-	-	-	96,785	Depreciation
Total		\$ 727,256	\$ 742,101	\$ 794,889	\$ 369,064	\$ 767,012	\$ 913,608	

Division	11	General & Administrative	2022	2023	2024	2025				
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		40,000		30,000		28,000			
	Accounting & Billing Software		22,000		22,000		23,000			
	AutoCAD Annual License & Maintenance		2,500		5,000		2,000	Moved from Engineering		
	Geographic Interface System (GIS)		4,500		4,500		13,000	Moved from Engineering		
	Graphic Design Software		-		-		597			
	Webcam at NTEC & TVRA		1,200		1,200		3,000	4,776		
	Board Meeting Video Recording Software		5,600		4,038		4,000	3,588		
	Agenda Meeting Software		-		-		500	450		
	Electronic Remote Meeting Software		3,900		3,953		5,160	5,448		
	Firewall Licenses		372		372		1,600	-		
	Email & Electronic Security Monitoring		1,200		2,700		3,420	2,800		
	Financial Transparency Software		-		32,172		22,000	22,000	Moved from Accounting	
	Check Payment Scanning Software		-		2,335		2,700	2,800	Moved from Accounting	
	Online Data/Parcel Service		-		1,770		1,740	1,740	Moved from Accounting	
	Electronic Accounts Payable System		-		5,000		-	-	Moved from Accounting	
	Electronic Timekeeping System		-		1,500		3,000	3,200	Moved from Accounting	
	Performance Evaluation Software		-		7,000		7,000	7,500	Moved from Administration	
	Mobile Device & Security Management		-		364		720	720		
	Virtual Machine Ware		-		67		70	-		
	Marketing Software		-		-		-	2,000		
	Online Bidding Software		-		4,500		4,500	4,500	Moved from Administration	
	Recreation Management Software		-		10,605		6,285	10,473		
	NTEC Management Software		-		-		-	400		
	Fuelmaster Annual Maint. Contract		-		1,500		1,500	1,275	Moved from Fleet	
	Granite Software / Maintenance		-		3,850		3,850	4,200	Moved from Sewer/Water	
	Ignition Support Plan		-		3,800		4,650	5,500		
	Itron Maintenance		-		8,000		8,000	8,000	Moved from Sewer/Water	
	Microsoft Licenses		19,150		18,500		21,500	20,000		
	Supervisory Control and Data Acquisition		-		-		650	-		
	Password Management Software		-		-		240	240		
	Server Licensing		-		1,000		-	650		
	Equalize Digital		-		-		-	144		
	Grammarly		-		-		-	150		
	Software Licenses and Lease Management System		-		-		-	5,000		
	Microsoft Mobile Device Connectivity		1,260		2,648		1,248	120		
	Adobe CLP Licenses		2,500		3,150		3,500	3,500		
	Total Software Licenses/Maintenance		\$ 108,682	\$ 186,024	\$ 172,583	\$ 192,271				
4465	Contractual Services									
	IT Services (Professional)	\$	-	\$	-	\$	50,520	\$	101,508	
	IT Services Support		90,360		49,968		18,000		7,500	
	Copying & Printing		-		4,200		2,880		3,600	
	Geographic Interface System (GIS) Support		-		350		350		375	
	Alarm Monitoring - Base		800		1,200		-		Moved to Facilities	
	After Hours Telephone Answering Service		-		-		-		20,000	
	Asset Management System Support		58,200		28,800		37,440		50,640	
	Hand Held Radio System Upgrade		-		-		15,000		-	Moved to Licenses
	Total Contractual Services		\$ 149,360	\$ 84,518	\$ 124,190	\$ 183,623				
4640	Equipment									
	Computer/Hardware/Device Replacement	\$	24,000	\$	34,500	\$	37,250	\$	33,000	
	Timeclock Replacement Hardware		-		-		2,000		2,000	
	Mobile Phone Replacements		-		-		-		15,000	
	Total Equipment		\$ 24,000	\$ 34,500	\$ 39,250	\$ 50,000				

2024 Actual as of December 31, 2023



Division	14	Fleet & Equipment						
Department	2400	Vehicle Shop						
Income Statement	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Salaries and Wages	\$ (147,723)	\$ (147,300)	\$ (109,739)	\$ (68,828)	\$ (123,908)	\$ (155,410)		5.5%
Employee Benefits	(76,388)	(79,266)	(61,736)	(37,531)	(68,517)	(95,880)		21.0%
Outside Services/Contractual	(13,560)	(9,249)	(10,920)	(4,050)	(6,910)	(12,720)		37.5%
Utilities	(6,481)	(6,755)	(5,430)	(4,436)	(7,425)	(10,800)		59.9%
Other Operating Expenses	(252,220)	(170,265)	(241,812)	(80,696)	(185,358)	(227,700)		33.7%
Insurance	(57,303)	(63,223)	(60,789)	(33,065)	(64,201)	(58,919)		-6.8%
Internal Expense	-	(1,606)	(1,643)	(839)	(1,661)	(1,678)		4.5%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	(147,654)	(162,933)	(219,204)	(66,395)	(199,751)	(256,378)		57.4%
Total Operating Expense	\$ (701,330)	\$ (640,598)	\$ (711,273)	\$ (295,839)	\$ (657,731)	\$ (819,485)		27.9%
Operating Contribution	\$ (701,330)	\$ (640,598)	\$ (711,273)	\$ (295,839)	\$ (657,731)	\$ (819,485)		27.9%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	701,330	701,330	711,273	355,637	711,273	819,485		16.8%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (0)	\$ 60,733	\$ (0)	\$ 59,798	\$ 53,542	\$ -		-100.0%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ 425,000	\$ 212,500	\$ 425,000.00	\$ 100,000		0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%
Grant Revenue	-	-	-	-	-	-		0.0%
Interest	-	-	-	-	-	-		0.0%
Other Non-Op Revenue	-	-	-	-	-	-		0.0%
Capital Contribution	-	-	-	-	-	-		0.0%
Other Non-Op Expenses	-	(1,540)	-	1	1	(6,490)		321.5%
Income(Loss)	\$ (0)	\$ 59,193	\$ 425,000	\$ 272,299	\$ 478,543	\$ 93,510		58.0%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ (0)	\$ 59,193	\$ 425,000	\$ 272,299	\$ 478,543	\$ 93,510		58.0%

Division Department		14 2400	Fleet & Equipment Vehicle Shop							
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line		
14-2400-4110	Salaries & Wage - Regular Full	\$ 144,827	\$ 117,633	\$ 108,397	\$ 55,160	\$ 109,566.46	\$ 151,633.27	Salaries and Wages		
14-2400-4115	Salaries & Wage - Temp	-	-	-	-	-	562	Salaries and Wages		
14-2400-4100	Accrued Payroll Expense	-	357	-	(36)	(36)	-	Salaries and Wages		
14-2400-4120	Sick/Personal	-	6,146	-	2,821	2,821	290	Salaries and Wages		
14-2400-4123	Bereavement Pay	-	22	-	17	17	-	Salaries and Wages		
14-2400-4125	Vacation Time	-	14,144	-	6,763	6,763	525	Salaries and Wages		
14-2400-4127	Holiday Pay	-	6,560	-	2,479	2,479	-	Salaries and Wages		
14-2400-4130	Administrative Leave	-	491	-	928	928	-	Salaries and Wages		
14-2400-4135	Compensatory Time	-	344	-	121	121	-	Salaries and Wages		
14-2400-4141	Duty Supervisor Pay	-	-	-	-	-	-	Salaries and Wages		
14-2400-4145	Overtime	2,897	1,575	1,342	567	1,241	2,400	Salaries and Wages		
14-2400-4185	Workers' Comp Leave	-	26	-	8	8	-	Salaries and Wages		
14-2400-4190	Paid Time Off	-	2	-	-	-	-	Salaries and Wages		
14-2400-4200	F.I.C.A.	11,301	10,864	8,395	4,908	9,121	11,705	Employee Benefits		
14-2400-4300	Accrued Benefit Expense	-	288	-	(59)	(59)	-	Employee Benefits		
14-2400-4305	Allocated Benefit	40,468	41,338	30,914	19,630	35,146	53,763	Employee Benefits		
14-2400-4345	Workers' Comp Insurance	12,174	13,508	10,673	6,109	11,466	14,149	Employee Benefits		
14-2400-4356	CalPERS	12,063	13,026	11,534	6,943	12,732	15,991	Employee Benefits		
14-2400-4368	Unemployment Insur. Exp Rating	373	233	212	-	107	263	Employee Benefits		
14-2400-4369	Employment Training Tax	10	10	7	-	4	10	Employee Benefits		
14-2400-4435	Software Licenses/Maintenance	-	-	-	-	-	-	Outside Services/Contractual		
14-2400-4465	Contractual Services	13,560	9,249	10,920	4,050	6,910	12,720	Outside Services/Contractual		
14-2400-4610	Operating Supplies	78,700	63,048	79,312	29,641	77,853	72,200	Other Operating Expenses		
14-2400-4515	Electricity	6,481	6,755	5,430	4,436	7,425	10,800	Utilities		
14-2400-4611	Fuel	140,000	104,976	108,000	49,776	102,776	101,500	Other Operating Expenses		
14-2400-4620	Uniforms	420	476	-	471	471	-	Other Operating Expenses		
14-2400-4621	Safety Gear	-	-	-	214	214	-	Other Operating Expenses		
14-2400-4630	Tools	1,500	908	1,500	536	1,286	1,500	Other Operating Expenses		
14-2400-4640	Equipment	6,000	-	11,000	-	2,500	10,500	Other Operating Expenses		
14-2400-4740	Repair & Maint. - Other	1,500	-	1,500	-	-	1,500	Other Operating Expenses		
14-2400-4820	Fees & Permits	2,100	201	500	-	200	500	Other Operating Expenses		
14-2400-4825	Taxes & Licenses	-	10	-	57	57	-	Other Operating Expenses		
14-2400-4830	Travel	1,000	-	4,000	-	-	4,000	Other Operating Expenses		
14-2400-4855	Conference, Education, & Training Registration or Fees	21,000	646	36,000	-	-	36,000	Other Operating Expenses		
14-2400-4870	Insurance	57,303	63,223	60,789	33,065	64,201	58,919	Insurance		
14-2400-4520	Water	-	1,088	1,085	559	1,102	1,059	Internal Expense		
14-2400-4525	Sewer	-	518	559	280	559	619	Internal Expense		
14-2400-5600	Depreciation Expense	147,654	162,933	219,204	66,395	199,751	256,378	Depreciation		
14-2400-6020	Fleet Allocation	(701,330)	(701,330)	(711,273)	(355,637)	(711,273)	(819,485)	Allocation of Fleet		
14-2400-3911	Reallocation of Property Tax Revenue	-	-	(425,000)	(212,500)	(425,000)	(100,000)	Property Tax Revenue		
14-2400-4358	Pension Expense	-	1,539	-	-	-	6,490	Other Non-Op Expenses		
Total		\$ 0	\$ (59,194)	\$ (425,000)	\$ (272,298)	\$ (478,542)	\$ (93,510)			

Division	14	Fleet & Equipment	2022	2023	2024	2025
Department	2400	Vehicle Shop	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Car Wash Services		\$ 950	\$ 2,400	\$ 1,800	\$ 1,000
	Crane Inspection		400	400	700	800
	Waste Oil Collection / Disposal / BMP Management - Shop Drainage Area		400	500	400	500
	Haz Mat Vault Testing		1,200	1,200	1,800	1,800
	Seasonal Tire Swap		800	2,120	2,120	2,320
	Aramark Uniform Service		240	240	-	-
	Annual Fuel Tank Inspection		850	900	1,600	1,600
	Fire Extinguisher		1,000	1,200	1,500	1,500
	Fuel Pump Repairs		-	1,000	1,000	2,000
	Windshields		-	-	-	1,200
	Lucity Outside Contractor		-	3,600	-	-
	Total Contractual Services		\$ 5,840	\$ 13,560	\$ 10,920	\$ 12,720
4610	Operating Supplies					
	Miscellaneous Hardware		\$ 1,500	\$ 3,000	\$ 2,200	\$ 2,400
	Miscellaneous Vehicle Parts		12,000	12,000	12,000	10,200
	Replacement Parts		11,200	4,000	6,000	6,000
	Vehicle Batteries		1,800	3,600	3,600	3,600
	Tires - Vehicles		21,000	40,000	38,000	34,000
	Motor Oil, Hydraulic Oil, etc.		4,000	8,600	10,000	6,000
	Vac Con Nozzles/Debris Hoses/Parts		9,000	7,500	7,512	10,000
	Total Operating Supplies		\$ 60,500	\$ 78,700	\$ 79,312	\$ 72,200
4640	Equipment					
	Back Hoe Bucket		\$ -	\$ -	\$ -	\$ 2,000
	Tool Boxes for Trucks		4,200	-	-	-
	Binders, Straps & Chains for Loading		5,000	-	-	-
	Vac Con Chains		-	3,500	3,500	3,500
	Back Hoe Chains		-	2,500	2,500	-
	Replacement of Damaged or Failed Equipment		2,000	-	5,000	5,000
	Total Equipment		\$ 11,200	\$ 6,000	\$ 11,000	\$ 10,500
4855	Conference, Education, & Training Registration or Fees					
	Specialized Training		\$ 1,000	\$ 1,000	\$ -	\$ 1,000
	Commercial Driver Training		-	20,000	36,000	35,000
	Total Conference, Education, & Training Registration or Fees		\$ 1,000	\$ 21,000	\$ 36,000	\$ 36,000



2024 Actual as of December 31, 2023

Wastewater Enterprise

Income Statement	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 4,037,076	\$ 4,150,455	\$ 4,456,139	\$ 2,233,106	\$ 4,461,175	\$ 4,985,846	20.1%
Internal Revenue	40,081	40,851	44,151	22,077	44,153	48,957	19.8%
Total Operating Revenue	\$ 4,077,157	\$ 4,191,306	\$ 4,500,290	\$ 2,255,183	\$ 4,505,328	\$ 5,034,803	20.1%
Salaries and Wages	\$ (1,144,816)	\$ (1,067,289)	\$ (1,216,031)	\$ (546,402)	\$ (1,157,539)	\$ (1,427,168)	33.7%
Employee Benefits	(562,503)	(564,480)	(616,189)	(284,036)	(593,376)	(791,936)	40.3%
Outside Services/Contractual	(248,763)	(194,856)	(267,360)	(118,030)	(220,951)	(262,660)	34.8%
Utilities	(163,739)	(151,839)	(144,413)	(89,355)	(167,633)	(229,470)	51.1%
Other Operating Expenses	(413,125)	(352,994)	(424,427)	(101,871)	(282,436)	(274,190)	-22.3%
Insurance	(55,492)	(57,312)	(78,624)	(37,302)	(77,882)	(98,596)	72.0%
Internal Expense	(30,796)	(32,139)	(15,711)	(5,852)	(14,708)	(15,114)	-53.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	(1,362,342)	(1,308,486)	(1,413,054)	(592,496)	(1,324,826)	(1,278,806)	-2.3%
Total Operating Expense	\$ (3,981,576)	\$ (3,729,396)	\$ (4,175,809)	\$ (1,775,345)	\$ (3,839,350)	\$ (4,377,939)	17.4%
Operating Contribution	\$ 95,581	\$ 461,910	\$ 324,481	\$ 479,838	\$ 665,978	\$ 656,864	42.2%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(305,748)	(305,748)	(309,941)	(154,971)	(309,941)	(355,572)	16.3%
Allocation of General & Administrative	-	-	-	-	-	(1,951,351)	0.0%
Operating Income(Loss)	\$ (210,168)	\$ 156,162	\$ 14,540	\$ 324,867	\$ 356,037	\$ (1,650,059)	-1156.6%
Non-Operations							
Property Tax Revenue	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	27,745	-	-	-	-	-100.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	(15,149)	-	1	1	(47,021)	210.4%
Income(Loss)	\$ 339,832	\$ 168,757	\$ 14,540	\$ 324,868	\$ 356,038	\$ (1,697,081)	-1105.6%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 339,832	\$ 168,757	\$ 14,540	\$ 324,868	\$ 356,038	\$ (1,697,081)	-1105.6%
Earnings Before Interest, Depreciation & Amortization	\$	1,477,244	\$	917,364	\$ 1,680,864	\$ (418,275)	

2024 Actual as of December 31, 2023



Division Department	21 2120	Wastewater Wastewater Collection		2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
Income Statement	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget		
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Salaries and Wages	\$ (720,752)	\$ (714,640)	\$ (618,128)	\$ (244,314)	\$ (554,566)	\$ (498,305)		-30.3%
Employee Benefits	(368,798)	(367,967)	(324,315)	(127,136)	(289,917)	(289,256)		-21.4%
Outside Services/Contractual	(112,263)	(86,276)	(109,400)	(63,834)	(95,834)	(150,600)		74.6%
Utilities	(510)	(364)	-	-	-	-		-100.0%
Other Operating Expenses	(56,300)	(64,229)	(66,600)	(22,592)	(52,592)	(64,300)		0.1%
Insurance	-	-	-	-	-	-		0.0%
Internal Expense	(15,000)	(15,000)	-	-	-	-		-100.0%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (1,273,623)	\$ (1,248,476)	\$ (1,118,443)	\$ (457,876)	\$ (992,910)	\$ (1,002,461)		-19.7%
Operating Contribution	\$ (1,273,623)	\$ (1,248,476)	\$ (1,118,443)	\$ (457,876)	\$ (992,910)	\$ (1,002,461)		-19.7%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (1,273,623)	\$ (1,248,476)	\$ (1,118,443)	\$ (457,876)	\$ (992,910)	\$ (1,002,461)		-19.7%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%
Grant Revenue	-	-	-	-	-	-		0.0%
Interest	-	-	-	-	-	-		0.0%
Other Non-Op Revenue	-	-	-	-	-	-		0.0%
Capital Contribution	-	-	-	-	-	-		0.0%
Other Non-Op Expenses	-	-	-	-	-	-		0.0%
Income(Loss)	\$ (1,273,623)	\$ (1,248,476)	\$ (1,118,443)	\$ (457,876)	\$ (992,910)	\$ (1,002,461)		-19.7%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ (1,273,623)	\$ (1,248,476)	\$ (1,118,443)	\$ (457,876)	\$ (992,910)	\$ (1,002,461)		-19.7%

Division Department		21 2120	Wastewater Wastewater Collection						
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line	
21-2110-4110	Salaries & Wage - Regular Full	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 473,876	Salaries and Wages	
21-2120-4110	Salaries & Wage - Regular Full	699,150	549,591	604,617	170,009	473,480	-	Salaries and Wages	
21-2190-4110	Salaries & Wage - Regular Full	-	-	-	-	-	-	Salaries and Wages	
21-2120-4115	Salaries and Wages - Temp	21,602	5,170	13,511	15,913	22,694	24,430	Salaries and Wages	
21-2110-4100	Accrued Payroll Expense	-	-	-	-	-	-	Salaries and Wages	
21-2120-4100	Accrued Payroll Expense	-	9,231	-	(6,034)	(6,034)	-	Salaries and Wages	
21-2190-4100	Accrued Payroll Expense	-	-	-	-	-	-	Salaries and Wages	
21-2110-4120	Sick/Personal	-	-	-	-	-	-	Salaries and Wages	
21-2120-4120	Sick/Personal	-	28,901	-	18,754	18,754	-	Salaries and Wages	
21-2190-4120	Sick/Personal	-	-	-	-	-	-	Salaries and Wages	
21-2120-4123	Bereavement Pay	-	-	-	2,000	2,000	-	Salaries and Wages	
21-2110-4125	Vacation Time	-	-	-	-	-	-	Salaries and Wages	
21-2120-4125	Vacation Time	-	55,525	-	9,533	9,533	-	Salaries and Wages	
21-2190-4125	Vacation Time	-	-	-	-	-	-	Salaries and Wages	
21-2120-4127	Holiday Pay	-	32,051	-	8,433	8,433	-	Salaries and Wages	
21-2120-4130	Administrative Leave	-	6,143	-	11,176	11,176	-	Salaries and Wages	
21-2110-4135	Compensatory Time	-	-	-	-	-	-	Salaries and Wages	
21-2120-4135	Compensatory Time	-	9,341	-	6,384	6,384	-	Salaries and Wages	
21-2190-4135	Compensatory Time	-	-	-	-	-	-	Salaries and Wages	
21-2110-4145	Overtime	-	-	-	-	-	-	Salaries and Wages	
21-2120-4145	Overtime	-	17,542	-	7,742	7,742	-	Salaries and Wages	
21-2190-4145	Overtime	-	-	-	-	-	-	Salaries and Wages	
21-2110-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages	
21-2120-4185	Workers' Comp Leave	-	1,137	-	403	403	-	Salaries and Wages	
21-2190-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages	
21-2120-4190	Paid Time Off	-	7	-	-	-	-	Salaries and Wages	
21-2110-4200	F.I.C.A.	-	-	-	-	-	-	Employee Benefits	
21-2120-4200	F.I.C.A.	55,138	53,377	47,287	19,086	42,821	38,120	Employee Benefits	
21-2190-4200	F.I.C.A.	-	-	-	-	-	-	Employee Benefits	
21-2110-4300	Accrued Benefit Expense	-	-	-	-	-	-	Employee Benefits	
21-2120-4300	Accrued Benefit Expense	-	2,137	-	(1,268)	(1,268)	-	Employee Benefits	
21-2190-4300	Accrued Benefit Expense	-	-	-	-	-	-	Employee Benefits	
21-2110-4305	Allocated Benefit	-	-	-	-	-	-	Employee Benefits	
21-2120-4305	Allocated Benefit	195,361	199,671	172,433	69,678	156,226	168,017	Employee Benefits	
21-2190-4305	Allocated Benefit	-	-	-	-	-	-	Employee Benefits	
21-2110-4345	Workers' Comp Insurance	-	-	-	-	-	-	Employee Benefits	
21-2120-4345	Workers' Comp Insurance	59,397	52,141	47,181	18,840	42,521	37,773	Employee Benefits	
21-2190-4345	Workers' Comp Insurance	-	-	-	-	-	-	Employee Benefits	
21-2110-4356	CalPERS	-	-	-	-	-	-	Employee Benefits	
21-2120-4356	CalPERS	57,090	59,136	56,262	20,753	48,992	44,431	Employee Benefits	
21-2190-4356	CalPERS	-	-	-	-	-	-	Employee Benefits	
21-2120-4368	Unemployment Insur. Exp Rating	1,765	1,446	1,114	44	603	875	Employee Benefits	
21-2120-4369	Employment Training Tax	48	60	39	2	21	39	Employee Benefits	
21-2120-4465	Contractual Services	112,263	86,276	109,400	63,834	95,834	150,600	Outside Services/Contractual	
21-2120-4515	Electricity	510	364	-	-	-	-	Utilities	
21-2120-4610	Operating Supplies	39,300	45,019	49,600	17,981	39,781	48,100	Other Operating Expenses	
21-2120-4640	Equipment	15,000	18,990	15,000	4,295	11,795	15,000	Other Operating Expenses	
21-2120-4820	Fees & Permits	2,000	220	2,000	316	1,016	1,200	Other Operating Expenses	
21-2120-4805	Dumping Fees	15,000	15,000	-	-	-	-	Internal Expense	
Total		\$ 1,273,623	\$ 1,248,476	\$ 1,118,443	\$ 457,876	\$ 992,910	\$ 1,002,461		

Division	21	Wastewater	2022	2023	2024	2025
Department	2120	Wastewater Collection	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Patch Paving		\$ 65,000	\$ 60,000	\$ 60,000	\$ 75,000
	Joint Sewer Facilities with Tahoe City Public Utility District		25,000	21,263	20,000	29,000
	Traffic Control @ roundabouts		8,000	8,000	8,000	8,000
	Grouting		10,000	10,000	5,000	15,000
	Sidewalk Repair		10,000	10,000	10,000	20,000
	Hazardous Disposal (AC Pipe)		2,400	3,000	6,400	3,600
	Total Contractual Services		\$ 120,400	\$ 112,263	\$ 109,400	\$ 150,600
4610	Operating Supplies					
	Hardware / Clamps / Vaults		\$ 1,200	\$ 2,400	\$ -	\$ 3,600
	Air-Vacs repair or replacement		26,500	-	-	-
	Paint - Wiskers		1,500	-	-	-
	Asphalt		-	400	-	-
	Backfill / Sand / Base Rock / Hydro Patch		8,000	7,000	12,000	10,500
	Cold Mix		1,500	2,000	2,000	2,000
	Traffic Control Supplies		5,500	5,500	5,500	5,500
	Gravity Main Supplies		44,000	22,000	30,100	26,500
	Total Operating Supplies		\$ 88,200	\$ 39,300	\$ 49,600	\$ 48,100
4640	Equipment					
	Hydroflush Nozzles		\$ -	\$ 5,000	\$ 5,000	\$ 5,000
	CCTV Camera Parts		-	10,000	10,000	10,000
	Locating Equipment		4,000	-	-	-
	Total Equipment		\$ 4,000	\$ 15,000	\$ 15,000	\$ 15,000

2024 Actual as of December 31, 2023



Division	21	Wastewater						
Department	2130	Wastewater Pump Stations						
	2023	2023		2024	2024	2024	2025	
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	\$ (158,571)	\$ (163,049)	\$ (214,402)	\$ (111,263)	\$ (218,876)	\$ (206,980)		26.9%
Employee Benefits	(82,866)	(82,916)	(112,791)	(57,417)	(114,029)	(122,076)		47.2%
Outside Services/Contractual	(75,800)	(72,221)	(107,760)	(31,405)	(83,326)	(93,210)		29.1%
Utilities	(150,929)	(141,559)	(132,833)	(83,317)	(157,455)	(219,450)		55.0%
Other Operating Expenses	(260,500)	(196,302)	(258,200)	(49,318)	(154,218)	(103,200)		-47.4%
Insurance	-	-	-	-	-	-		0.0%
Internal Expense	(11,796)	(11,471)	(11,711)	(5,852)	(11,708)	(11,114)		-3.1%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (740,462)	\$ (667,517)	\$ (837,697)	\$ (338,572)	\$ (739,613)	\$ (756,030)		13.3%
Operating Contribution	\$ (740,462)	\$ (667,517)	\$ (837,697)	\$ (338,572)	\$ (739,613)	\$ (756,030)		13.3%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (740,462)	\$ (667,517)	\$ (837,697)	\$ (338,572)	\$ (739,613)	\$ (756,030)		13.3%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (740,462)	\$ (667,517)	\$ (837,697)	\$ (338,572)	\$ (739,613)	\$ (756,030)		13.3%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	-	0.0%
Balance	\$ (740,462)	\$ (667,517)	\$ (837,697)	\$ (338,572)	\$ (739,613)	\$ (756,030)		13.3%

Division Department		21 2130	Wastewater Wastewater Pump Stations							
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line		
21-2130-4110	Salaries & Wage - Regular Full	\$ 158,571	\$ 125,287	\$ 214,402	\$ 78,531	\$ 186,144	\$ 204,172	Salaries and Wages		
21-2130-4115	Salries and Wages - Temp	-	-	-	-	-	2,808	Salaries and Wages		
21-2130-4100	Accrued Payroll Expense	-	183	-	1,074	1,074	-	Salaries and Wages		
21-2130-4120	Sick/Personal	-	6,720	-	6,803	6,803	-	Salaries and Wages		
21-2130-4123	Bereavement Pay	-	262	-	52	52	-	Salaries and Wages		
21-2130-4125	Vacation Time	-	7,599	-	8,407	8,407	-	Salaries and Wages		
21-2130-4127	Holiday Pay	-	7,069	-	3,838	3,838	-	Salaries and Wages		
21-2130-4130	Administrative Leave	-	5,136	-	7,052	7,052	-	Salaries and Wages		
21-2130-4135	Compensatory Time	-	2,665	-	1,713	1,713	-	Salaries and Wages		
21-2130-4145	Overtime	-	8,106	-	3,777	3,777	-	Salaries and Wages		
21-2130-4185	Workers' Comp Leave	-	20	-	16	16	-	Salaries and Wages		
21-2130-4190	Paid Time Off	-	3	-	-	-	-	Salaries and Wages		
21-2130-4200	F.I.C.A.	12,131	12,396	16,402	8,380	16,612	15,834	Employee Benefits		
21-2130-4300	Accrued Benefit Expense	-	38	-	263	263	-	Employee Benefits		
21-2130-4305	Allocated Benefit	44,309	45,556	61,146	31,732	62,423	72,391	Employee Benefits		
21-2130-4345	Workers' Comp Insurance	13,068	12,642	16,252	8,259	16,417	15,690	Employee Benefits		
21-2130-4356	CalPERS	12,948	12,016	18,639	8,783	18,138	17,857	Employee Benefits		
21-2130-4368	Unemployment Insur. Exp Rating	400	256	339	-	170	291	Employee Benefits		
21-2130-4369	Employment Training Tax	11	11	13	-	7	13	Employee Benefits		
21-2130-4465	Contractual Services	75,800	72,221	107,760	31,405	83,326	93,210	Outside Services/Contractual		
21-2130-4510	Natural Gas	4,020	3,349	6,700	894	4,494	3,450	Utilities		
21-2130-4515	Electricity	146,909	138,209	126,133	82,424	152,962	216,000	Utilities		
21-2130-4540	Telephone	-	-	-	-	-	-	Utilities		
21-2130-4610	Operating Supplies	240,200	178,530	230,700	33,940	132,840	80,200	Other Operating Expenses		
21-2130-4630	Tools	-	-	-	-	-	-	Other Operating Expenses		
21-2130-4640	Equipment	10,000	4,502	16,500	11,789	17,789	12,000	Other Operating Expenses		
21-2130-4820	Fees & Permits	10,300	13,270	11,000	3,589	3,589	11,000	Other Operating Expenses		
21-2130-4520	Water	11,796	11,471	11,711	5,852	11,708	11,114	Internal Expense		
Total		\$ 740,462	\$ 667,517	\$ 837,697	\$ 338,572	\$ 739,613	\$ 756,030			

Division	21	Wastewater	2022	2023	2024	2025
Department	2130	Wastewater Pump Stations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Snow Removal	\$	50,700	\$ 45,000	\$ 57,910	\$ 59,360
	Repair / Service Electrical Motors / Pumps		5,000	5,000	5,000	-
	Generator Preventative Maintenance		-	-	6,000	-
	Inspect Fire Extinguishers - Sewer Facilities		400	1,500	1,500	1,500
	Cleaning - Sewer Stations		-	4,000	4,000	4,000
	E-MASS and Maintenance		20,000	20,000	25,000	25,000
	Diesel Fuel Filtration National Dollar		-	-	5,000	-
	Arch Flash Equipment Inspection		400	300	350	350
	Cathodic Protection (Bi-Annual) Inspection		4,200	-	3,000	3,000
	Total Contractual Services	\$	80,700	\$ 75,800	\$ 107,760	\$ 93,210
4610	Operating Supplies					
	Hardware / Electrical / Parts	\$	26,500	\$ 27,700	\$ 22,000	\$ 38,500
	Batteries		-	-	-	7,500
	Gaskets / Rebuild Kits / Motor Starters / Packing / Bearings		19,200	18,500	28,700	10,200
	Sodium Hypochlorite		100,500	194,000	180,000	24,000
	Total Operating Supplies	\$	146,200	\$ 240,200	\$ 230,700	\$ 80,200
4640	Equipment					
	Replacement of Damaged / Failed Equipment	\$	24,000	\$ 10,000	\$ 8,500	\$ 12,000
	SCADA - Telemetry & Network Equipment Upgrades		7,000	-	8,000	-
	Total Equipment	\$	31,000	\$ 10,000	\$ 16,500	\$ 12,000
4820	Fees & Permits					
	Placer County ARB For Standby Generators-Stationary	\$	5,500	\$ 3,800	\$ 4,500	\$ 4,500
	Placer County Environmental Health Fee		-	6,500	6,500	6,500
	Total Fees & Permits	\$	5,500	\$ 10,300	\$ 11,000	\$ 11,000

2024 Actual as of December 31, 2023



Division Department	21 5030	Wastewater Base	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
Income Statement									
Operations									
Operating Revenue	\$		4,037,076	\$ 4,150,455	\$ 4,456,139	\$ 2,233,106	\$ 4,461,175	\$ 4,985,846	20.1%
Internal Revenue			40,081	40,851	44,151	22,077	44,153	48,957	19.8%
Total Operating Revenue	\$		4,077,157	\$ 4,191,306	\$ 4,500,290	\$ 2,255,183	\$ 4,505,328	\$ 5,034,803	20.1%
Salaries and Wages	\$		(265,494)	\$ (189,600)	\$ (383,501)	\$ (190,826)	\$ (384,096)	\$ (721,882)	280.7%
Employee Benefits			(110,839)	(113,598)	(179,083)	(99,484)	(189,429)	(380,604)	235.0%
Outside Services/Contractual			(60,700)	(36,359)	(50,200)	(22,792)	(41,792)	(18,850)	-48.2%
Utilities			(12,300)	(9,916)	(11,580)	(6,038)	(10,178)	(10,020)	1.0%
Other Operating Expenses			(96,325)	(92,463)	(99,627)	(29,960)	(75,625)	(106,690)	15.4%
Insurance			(55,492)	(57,312)	(78,624)	(37,302)	(77,882)	(98,596)	72.0%
Internal Expense			(4,000)	(5,668)	(4,000)	-	(3,000)	(4,000)	-29.4%
Debt Service			-	-	-	-	-	-	0.0%
Depreciation			(1,362,342)	(1,308,486)	(1,413,054)	(592,496)	(1,324,826)	(1,278,806)	-2.3%
Total Operating Expense	\$		(1,967,491)	\$ (1,813,403)	\$ (2,219,669)	\$ (978,897)	\$ (2,106,828)	\$ (2,619,448)	44.4%
Operating Contribution	\$		2,109,666	\$ 2,377,903	\$ 2,280,621	\$ 1,276,286	\$ 2,398,501	\$ 2,415,356	1.6%
Allocation of Base			-	-	-	-	-	-	0.0%
Allocation of Fleet			(305,748)	(305,748)	(309,941)	(154,971)	(309,941)	(355,572)	16.3%
Allocation of General & Administrative			-	-	-	-	-	(1,951,351)	0.0%
Operating Income(Loss)	\$		1,803,917	\$ 2,072,155	\$ 1,970,680	\$ 1,121,315	\$ 2,088,560	\$ 108,432	-94.8%
Non-Operations									
Property Tax Revenue	\$		550,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)			-	-	-	-	-	-	0.0%
Grant Revenue			-	-	-	-	-	-	0.0%
Interest			-	-	-	-	-	-	0.0%
Other Non-Op Revenue			-	27,745	-	-	-	-	-100.0%
Capital Contribution			-	-	-	-	-	-	0.0%
Other Non-Op Expenses			-	(15,149)	-	1	1	(47,021)	210.4%
Income(Loss)	\$		2,353,917	\$ 2,084,751	\$ 1,970,680	\$ 1,121,316	\$ 2,088,561	\$ 61,411	-97.1%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$		-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers			-	-	-	-	-	-	0.0%
Balance	\$		2,353,917	\$ 2,084,751	\$ 1,970,680	\$ 1,121,316	\$ 2,088,561	\$ 61,411	-97.1%

Division Department		21 5030	Wastewater Base					
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line
21-5030-3110	Sewer Service	\$ (2,595,289)	\$ (2,639,859)	\$ (2,981,663)	\$ (1,461,802)	\$ (2,952,634)	\$ (3,470,719)	Operating Revenue
23-5030-3120	Sewer System Replacement Fee	(1,334,487)	(1,340,402)	(1,374,473)	(683,718)	(1,370,955)	(1,490,127)	Operating Revenue
23-5030-3130	Fed/State Mandate Fee	(115,833)	(115,833)	(119,154)	(59,142)	(118,719)	-	Operating Revenue
21-5030-3300	Utility Billing Accrual	-	(24,544)	-	(26,014)	(26,014)	-	Operating Revenue
22-5030-3300	Utility Billing Accrual	-	-	-	-	-	-	Operating Revenue
23-5030-3300	Utility Billing Accrual	-	(2,832)	-	(2,694)	(2,694)	-	Operating Revenue
22-5030-3335	Connection Fees	(25,000)	(65,212)	(25,000)	(19,013)	(31,513)	(25,000)	Operating Revenue
21-5030-3365	Sewer Tap Fee	(2,500)	(1,050)	-	(1,050)	-	-	Operating Revenue
21-5030-3000	Sewer Service	40,081	40,851	44,151	22,077	44,153	-	Operating Revenue
21-5030-3340	Inspection Fee	-	-	-	-	-	-	Operating Revenue
21-5030-3345	Ord 100 Inspection Fee	(4,500)	(1,575)	-	(1,750)	(1,750)	-	Operating Revenue
21-5030-7000	Internal Sewer Service	(40,081)	(40,851)	(44,151)	(22,077)	(44,153)	(48,957)	Internal Revenue
21-5030-4110	Salaries & Wage - Regular Full	181,349	145,436	335,692	129,514	298,006	620,869	Salaries and Wages
21-5030-4115	Salaries and Wages - Temp	5,201	1,242	-	-	-	10,783	Salaries and Wages
21-5030-4100	Accrued Payroll Expense	-	(66,682)	-	2,670	2,670	-	Salaries and Wages
21-5030-4120	Sick/Personal	-	15,982	-	3,858	3,858	2,211	Salaries and Wages
21-5030-4123	Bereavement Pay	-	140	-	265	265	-	Salaries and Wages
21-5030-4125	Vacation Time	-	23,043	-	17,834	17,834	6,668	Salaries and Wages
21-5030-4127	Holiday Pay	-	8,154	-	6,263	6,263	-	Salaries and Wages
21-5030-4130	Administrative Leave	-	3,086	-	9,805	9,805	1,100	Salaries and Wages
21-5030-4135	Compensatory Time	-	8,493	-	(4,000)	(4,000)	201	Salaries and Wages
21-5030-4140	Standby/Monitoring Pay	46,968	45,275	47,074	21,570	45,980	47,050	Salaries and Wages
21-5030-4145	Overtime	31,976	5,246	735	2,920	3,288	33,000	Salaries and Wages
21-5030-4185	Workers' Comp Leave	-	170	-	128	128	-	Salaries and Wages
21-5030-4190	Paid Time Off	-	15	-	-	-	-	Salaries and Wages
21-5030-4200	F.I.C.A.	20,310	16,489	29,338	14,527	29,312	53,115	Employee Benefits
21-5030-4300	Accrued Benefit Expense	-	(549)	-	712	712	-	Employee Benefits
21-5030-4305	Allocated Benefit	50,674	70,963	95,737	54,424	102,476	220,134	Employee Benefits
21-5030-4345	Workers' Comp Insurance	21,879	13,663	22,154	13,357	24,477	46,815	Employee Benefits
21-5030-4356	CalPERS	17,419	12,679	31,139	16,464	32,094	59,324	Employee Benefits
21-5030-4368	Unemployment Insur. Exp Rating	538	339	692	-	348	1,168	Employee Benefits
21-5030-4369	Employment Training Tax	18	14	22	-	11	47	Employee Benefits
21-5030-4435	Software Licenses/Maintenance	-	-	-	-	-	-	Outside Services/Contractual
21-5030-4465	Contractual Services	60,700	36,359	50,200	22,792	41,792	18,850	Outside Services/Contractual
21-5030-4540	Telephone	12,300	9,916	11,580	6,038	10,178	10,020	Utilities
21-5030-4610	Operating Supplies	12,000	11,840	12,000	5,442	11,942	12,000	Other Operating Expenses
21-5030-4620	Uniforms	4,625	4,874	5,047	4,676	4,676	500	Other Operating Expenses
21-5030-4621	Safety Gear	14,000	14,685	14,000	2,364	8,364	14,000	Other Operating Expenses
21-5030-4630	Tools	5,000	4,586	5,000	1,454	3,954	5,000	Other Operating Expenses
21-5030-4640	Equipment	12,600	12,287	13,000	4,544	6,544	19,500	Other Operating Expenses
21-5030-4710	Repair & Maint. - Buildings	5,000	2,068	5,000	612	612	5,000	Other Operating Expenses
21-5030-4816	Shipping	500	54	500	-	250	500	Other Operating Expenses
21-5030-4820	Fees & Permits	6,000	2,103	6,450	5,806	8,206	8,620	Other Operating Expenses
21-5030-4825	Taxes & Licenses	2,900	2,262	2,900	1,181	3,281	2,900	Other Operating Expenses
21-5030-4830	Travel	12,100	1,621	10,800	576	7,376	12,300	Other Operating Expenses
21-5030-4855	Conference, Education, & Training Registration or Fees	16,500	18,466	18,200	975	15,175	17,500	Other Operating Expenses
21-5030-4875	Insurance Claims - PL & PD	-	13,088	-	-	-	-	Other Operating Expenses
21-5030-4880	Memberships	4,600	4,202	5,300	2,330	4,530	5,440	Other Operating Expenses
21-5030-4890	Employee Relations	500	327	1,430	-	715	3,430	Other Operating Expenses
21-5030-4870	Insurance	55,492	57,312	78,624	37,302	77,882	98,596	Insurance
21-5030-4836	Rent of Event Center	4,000	5,668	4,000	-	3,000	4,000	Internal Expense
21-5030-5600	Depreciation Expense	1,362,342	1,308,486	1,413,054	592,496	1,324,826	1,278,806	Depreciation
21-5030-6000	Administrative Allocation	-	-	-	-	-	1,951,351	Allocation of General & Administrative
21-5030-6020	Fleet Allocation	305,748	305,748	309,941	154,971	309,941	355,572	Allocation of Fleet
21-5030-3911	Reallocation of Property Tax Revenue	(550,000)	-	-	-	-	-	Property Tax Revenue
21-5030-3945	Miscellaneous Revenue	-	(27,745)	-	-	-	-	Other Non-Op Revenue
21-5030-3950	Miscellaneous Revenue	-	-	-	-	-	-	Other Non-Op Revenue
21-5030-4358	Pension Expense	-	11,148	-	-	-	47,021	Other Non-Op Expenses
21-5030-4852	Miscellaneous Non-Operating	-	4,000	-	-	-	-	Other Non-Op Expenses
Total		\$ (2,353,917)	\$ (2,084,752)	\$ (1,970,680)	\$ (1,121,315)	\$ (2,088,560)	\$ (61,411)	

Division	21	Wastewater	2022	2023	2024	2025
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Service for Air Compressor		\$ 1,600	\$ 1,600	\$ 1,000	\$ 1,000
	Patch Pave		10,000	-	-	-
	Cylinder High Pressure Hydro Test		-	800	-	-
	Safety & Hazmat Consultants		19,200	19,200	19,800	-
	Cost of Service Study Implementation Support		-	30,000	18,000	12,500
	Gas Monitor Sensors		1,600	1,600	1,600	1,600
	Fire Extinguisher Service		300	800	900	800
	USA North		750	750	1,000	1,150
	Respirator / Pulmonary Fit Test		2,250	2,250	2,600	-
	Forklift Training		1,500	1,500	1,500	-
	Emergency Response Plan Consultant		30,000	-	-	-
	CPR / First Aid Training		1,600	1,600	2,000	-
	Handheld Radio Repairs		2,000	600	1,800	1,800
	Total Contractual Services		\$ 70,800	\$ 60,700	\$ 50,200	\$ 18,850
4640	Equipment					
	Rock Drill		\$ -	\$ 3,800	\$ -	\$ -
	Hand Held Radios		-	-	3,000	9,500
	Various Equipment		-	3,000	5,500	5,500
	Super Hose Bridge Set		9,000	-	-	-
	Jack Hammer		-	1,800	-	-
	Snow Blower		4,000	4,000	4,500	4,500
	Air Monitoring Equipment		5,000	-	-	-
	Total Equipment		\$ 18,000	\$ 12,600	\$ 13,000	\$ 19,500
4820	Fees & Permits					
	State Water Resources Control Board #6SS011110		\$ 3,100	\$ 3,600	\$ 3,600	\$ 3,900
	TRPA MOU Monitoring Fees		2,200	2,200	2,200	4,300
	State of CA Lead Poisoning		-	-	200	200
	US Forest Service Fee		280	-	250	-
	Fuel Dispensing Fee		200	200	200	220
	Total Fees & Permits		\$ 5,780	\$ 6,000	\$ 6,450	\$ 8,620
4825	Taxes & Licenses					
	California Water Environment Association (CWEA) Test Fees		\$ 1,260	\$ 1,500	\$ 1,500	\$ 1,500
	California Water Environment Association Certification Renewal		1,470	1,400	1,400	1,400
	Total Taxes & Licenses		\$ 2,730	\$ 2,900	\$ 2,900	\$ 2,900
4830	Travel					
	California Water Environment Association Awards Dinner		\$ 1,500	\$ 1,800	\$ -	\$ 1,500
	Travel for Highly Specialized, individual or specific skill set training		12,000	3,000	8,500	8,500
	Travel for Lucy Annual Conference		5,000	5,000	-	-
	California Water Environment Association Conference		1,500	2,300	2,300	2,300
	Total Travel		\$ 20,000	\$ 12,100	\$ 10,800	\$ 12,300
4855	Conference, Education, & Training Registration or Fees					
	Highly specialized, individual or specific skill set training		\$ 3,000	\$ 4,000	\$ 9,000	\$ 9,000
	California Water Environment Association Awards Dinner		-	-	1,500	-
	California Water Environment Association Safety Training Day Fee		1,125	2,000	2,000	2,800
	CCTV Training (New PACP/LACP/MACP Modules to NASSCO Standards)		800	2,700	2,700	2,700
	Lucy Annual Conference and Training		4,500	4,800	-	-
	California Water Environment Association Conference		1,800	3,000	3,000	3,000
	Total Conference, Education, & Training Registration or Fees		\$ 11,225	\$ 16,500	\$ 18,200	\$ 17,500
4880	Memberships					
	California Water Environment Association Membership		\$ 4,312	\$ 4,000	\$ 4,700	\$ 4,840
	National Association of Sewer Service Companies Membership		500	600	600	600
	Total Memberships		\$ 4,812	\$ 4,600	\$ 5,300	\$ 5,440



2024 Actual as of December 31, 2023

Water Enterprise

Income Statement	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 4,662,163	\$ 4,349,511	\$ 4,893,252	\$ 2,311,141	\$ 4,706,767	\$ 5,336,573	22.7%
Internal Revenue	75,923	59,578	50,940	32,979	58,449	61,889	3.9%
Total Operating Revenue	\$ 4,738,086	\$ 4,409,089	\$ 4,944,192	\$ 2,344,120	\$ 4,765,216	\$ 5,398,462	22.4%
Salaries and Wages	\$ (1,063,833)	\$ (1,116,344)	\$ (1,160,412)	\$ (523,849)	\$ (1,107,069)	\$ (1,039,947)	-6.8%
Employee Benefits	(524,333)	(520,139)	(569,595)	(268,557)	(554,509)	(565,788)	8.8%
Outside Services/Contractual	(189,165)	(178,193)	(232,679)	(119,175)	(194,774)	(219,328)	23.1%
Utilities	(259,611)	(225,557)	(258,233)	(172,609)	(287,215)	(347,205)	53.9%
Other Operating Expenses	(425,195)	(427,942)	(505,907)	(275,324)	(497,939)	(476,380)	11.3%
Insurance	(55,492)	(57,312)	(78,624)	(37,302)	(77,882)	(98,596)	72.0%
Internal Expense	(32,037)	(32,847)	(17,460)	(8,254)	(17,984)	(17,812)	-45.8%
Debt Service	(60,821)	(54,483)	(38,868)	(19,434)	(36,877)	(23,997)	-56.0%
Depreciation	(1,186,158)	(1,135,151)	(1,298,712)	(572,450)	(1,271,900)	(1,344,774)	18.5%
Total Operating Expense	\$ (3,796,645)	\$ (3,747,968)	\$ (4,160,490)	\$ (1,996,953)	\$ (4,046,150)	\$ (4,133,827)	10.3%
Operating Contribution	\$ 941,441	\$ 661,122	\$ 783,702	\$ 347,166	\$ 719,067	\$ 1,264,635	91.3%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(287,406)	(287,406)	(291,479)	(145,740)	(291,479)	(335,807)	16.8%
Allocation of General & Administrative	-	-	-	-	-	(1,847,632)	0.0%
Operating Income(Loss)	\$ 654,035	\$ 373,716	\$ 492,223	\$ 201,427	\$ 427,588	\$ (918,804)	-345.9%
Non-Operations							
Property Tax Revenue	\$ 4,150,000	\$ 3,050,000	\$ 1,700,000	\$ 850,000	\$ 1,700,000	\$ 3,200,000	4.9%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	100,000	1,849,587	-	466,866	466,866	43,000	-97.7%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	71,835	71,372	80,000	37,841	77,841	-	-100.0%
Capital Contribution	-	137,558	-	-	-	-	-100.0%
Other Non-Op Expenses	-	(9,963)	-	3	3	(49,182)	393.6%
Income(Loss)	\$ 4,975,870	\$ 5,472,269	\$ 2,272,223	\$ 1,556,136	\$ 2,672,297	\$ 2,275,014	-58.4%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 4,975,870	\$ 5,472,269	\$ 2,272,223	\$ 1,556,136	\$ 2,672,297	\$ 2,275,014	-58.4%
Earnings Before Interest, Depreciation & Amortization	\$	6,524,345	\$	2,148,020	\$ 3,981,075	\$ 3,643,785	

2024 Actual as of December 31, 2023



Division Department	31 3105	Water National Ave Water Treatment Plant						
Income Statement	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Salaries and Wages	\$ (184,059)	\$ (209,695)	\$ (130,917)	\$ (78,136)	\$ (143,846)	\$ (77,937)		-62.8%
Employee Benefits	(96,186)	(107,846)	(70,500)	(35,434)	(70,820)	(45,918)		-57.4%
Outside Services/Contractual	(26,365)	(21,086)	(38,280)	(13,972)	(25,212)	(40,111)		90.2%
Utilities	(6,200)	(6,120)	(7,960)	(3,980)	(7,960)	(9,440)		54.2%
Other Operating Expenses	(90,000)	(56,498)	(96,810)	(29,941)	(74,596)	(92,480)		63.7%
Insurance	-	-	-	-	-	-		0.0%
Internal Expense	(13,037)	(12,507)	(13,460)	(6,648)	(13,379)	(13,812)		10.4%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (415,847)	\$ (413,753)	\$ (357,928)	\$ (168,111)	\$ (335,812)	\$ (279,698)		-32.4%
Operating Contribution	\$ (415,847)	\$ (413,753)	\$ (357,928)	\$ (168,111)	\$ (335,812)	\$ (279,698)		-32.4%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (415,847)	\$ (413,753)	\$ (357,928)	\$ (168,111)	\$ (335,812)	\$ (279,698)		-32.4%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%
Grant Revenue	-	-	-	-	-	-		0.0%
Interest	-	-	-	-	-	-		0.0%
Other Non-Op Revenue	-	-	-	-	-	-		0.0%
Capital Contribution	-	-	-	-	-	-		0.0%
Other Non-Op Expenses	-	-	-	-	-	-		0.0%
Income(Loss)	\$ (415,847)	\$ (413,753)	\$ (357,928)	\$ (168,111)	\$ (335,812)	\$ (279,698)		-32.4%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ (415,847)	\$ (413,753)	\$ (357,928)	\$ (168,111)	\$ (335,812)	\$ (279,698)		-32.4%

Division		31	Water						
Department		3105	National Ave Water Treatment Plant						
		2023	2023	2024	2024	2024	2025		
Account Number	Description	Budget	Actual	Budget	Actual	Projected	Budget	Income Statement Line	
31-3105-4110	Salaries & Wage - Regular Full	\$ 184,059	\$ 159,786	\$ 130,917	\$ 26,860	\$ 92,570	\$ 77,937	Salaries and Wages	
31-3105-4115	Salaries & Wage - Temp	-	-	-	12,707	12,707	-	Salaries and Wages	
31-3105-4100	Accrued Payroll Expense	-	1,974	-	(1,340)	(1,340)	-	Salaries and Wages	
31-3105-4120	Sick/Personal	-	10,907	-	2,066	2,066	-	Salaries and Wages	
31-3105-4125	Vacation Time	-	9,761	-	3,711	3,711	-	Salaries and Wages	
31-3105-4127	Holiday Pay	-	9,064	-	1,528	1,528	-	Salaries and Wages	
31-3105-4130	Administrative Leave	-	2,498	-	30,377	30,377	-	Salaries and Wages	
31-3105-4135	Compensatory Time	-	5,384	-	695	695	-	Salaries and Wages	
31-3105-4145	Overtime	-	10,321	-	1,531	1,531	-	Salaries and Wages	
31-3105-4200	F.I.C.A.	14,081	15,855	10,015	6,050	11,077	5,962	Employee Benefits	
31-3105-4300	Accrued Benefit Expense	-	476	-	(3,301)	(3,301)	-	Employee Benefits	
31-3105-4305	Allocated Benefit	51,431	58,920	37,337	22,284	41,024	27,633	Employee Benefits	
31-3105-4345	Workers' Comp Insurance	15,168	16,235	9,924	5,982	10,963	5,908	Employee Benefits	
31-3105-4356	CalPERS	15,030	16,057	13,010	4,382	10,912	6,314	Employee Benefits	
31-3105-4368	Unemployment Insur. Exp Rating	465	292	206	35	139	96	Employee Benefits	
31-3105-4369	Employment Training Tax	12	12	8	1	5	4	Employee Benefits	
31-3105-4465	Contractual Services	26,365	21,086	38,280	13,972	25,212	40,111	Outside Services/Contractual	
31-3105-4530	T.T.S.A.	6,200	6,120	7,960	3,980	7,960	9,440	Utilities	
31-3105-4610	Operating Supplies	65,900	46,399	67,500	25,822	62,322	67,200	Other Operating Expenses	
31-3105-4640	Equipment	13,000	2,356	13,000	-	2,500	13,000	Other Operating Expenses	
31-3105-4740	Repair & Maint. - Other	5,000	-	5,000	-	-	5,000	Other Operating Expenses	
31-3105-4816	Shipping	6,100	7,744	11,310	4,119	9,774	7,280	Other Operating Expenses	
31-3105-4520	Water	1,440	999	1,016	426	935	-	Internal Expense	
31-3105-4525	Sewer	11,597	11,508	12,444	6,222	12,444	13,812	Internal Expense	
Total		\$ 415,847	\$ 413,753	\$ 357,928	\$ 168,111	\$ 335,812	\$ 279,698		

Division	31	Water	2022	2023	2024	2025	
Department	3105	National Ave Water Treatment Plant	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4465	Contractual Services						
	UVAS Calibration and Service	\$	16,500	\$	6,400	\$	5,300
	E-MASS and Maintenance		6,000		10,000		10,000
	Crane Inspection		300		300		1,500
	Fire Extinguisher Inspections - Water Facilities		100		200		350
	Raw Water / Monthly Giardia / Crypto Samples		9,240		9,465		16,961
	National Avenue WTP Intake Inspection / Cleaning		4,000		-		6,000
	Total Contractual Services	\$	36,140	\$	26,365	\$	40,111
4610	Operating Supplies						
	Sodium Hypochlorite	\$	7,200	\$	22,000	\$	24,000
	Fittings / Connectors / Small Parts		2,400		4,900		3,000
	Plant Parts / Lamps / Filters		18,000		30,000		33,500
	Parts / NTU Standards / Chlorine Test Kit / Reagents		9,000		9,000		6,700
	Total Operating Supplies	\$	36,600	\$	65,900	\$	67,200
4640	Equipment						
	Pumps/Motors	\$	6,500	\$	8,000	\$	8,000
	PH & Turbidity Sensors		6,000		5,000		5,000
	Electrical Components		6,000		-		-
	Total Equipment	\$	18,500	\$	13,000	\$	13,000
4816	Shipping						
	Raw Water Sample Shipping	\$	6,060	\$	6,100	\$	7,280
	Sensor Shipping		300		-		-
	Total Shipping	\$	6,360	\$	6,100	\$	7,280

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Division Department	31 3120	Water Water Distribution						
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS	
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (640,036)	\$ (602,917)	\$ (664,747)	\$ (277,783)	\$ (611,435)	\$ (470,041)	-22.0%	
Employee Benefits	(330,108)	(307,739)	(346,176)	(146,054)	(319,808)	(272,949)	-11.3%	
Outside Services/Contractual	(39,100)	(53,587)	(55,550)	(52,472)	(61,642)	(62,417)	16.5%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	(198,400)	(220,232)	(234,950)	(161,399)	(256,874)	(201,750)	-8.4%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	(15,000)	(15,000)	-	-	-	-	-100.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (1,222,644)	\$ (1,199,475)	\$ (1,301,423)	\$ (637,708)	\$ (1,249,758)	\$ (1,007,157)	-16.0%	
Operating Contribution	\$ (1,222,644)	\$ (1,199,475)	\$ (1,301,423)	\$ (637,708)	\$ (1,249,758)	\$ (1,007,157)	-16.0%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (1,222,644)	\$ (1,199,475)	\$ (1,301,423)	\$ (637,708)	\$ (1,249,758)	\$ (1,007,157)	-16.0%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (1,222,644)	\$ (1,199,475)	\$ (1,301,423)	\$ (637,708)	\$ (1,249,758)	\$ (1,007,157)	-16.0%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (1,222,644)	\$ (1,199,475)	\$ (1,301,423)	\$ (637,708)	\$ (1,249,758)	\$ (1,007,157)	-16.0%	

Division Department		31 3120	Water Water Distribution						
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line	
31-3120-4110	Salaries & Wage - Regular Full	\$ 628,035	\$ 453,617	\$ 653,958	\$ 203,206	\$ 531,442	\$ 452,462	Salaries and Wages	
31-3120-4115	Salaries and Wages - Temp	12,001	2,875	10,789	-	5,415	17,578	Salaries and Wages	
31-3120-4100	Accrued Payroll Expense	-	7,312	-	(2,672)	(2,672)	-	Salaries and Wages	
31-3120-4120	Sick/Personal	-	32,704	-	17,908	17,908	-	Salaries and Wages	
31-3120-4123	Bereavement Pay	-	1,290	-	427	427	-	Salaries and Wages	
31-3120-4125	Vacation Time	-	45,424	-	13,453	13,453	-	Salaries and Wages	
31-3120-4127	Holiday Pay	-	27,915	-	9,877	9,877	-	Salaries and Wages	
31-3120-4130	Administrative Leave	-	5,844	-	14,340	14,340	-	Salaries and Wages	
31-3120-4135	Compensatory Time	-	7,879	-	8,382	8,382	-	Salaries and Wages	
31-3120-4145	Overtime	-	17,042	-	12,085	12,085	-	Salaries and Wages	
31-3120-4185	Workers' Comp Leave	-	849	-	779	779	-	Salaries and Wages	
31-3120-4190	Paid Time Off	-	167	-	-	-	-	Salaries and Wages	
31-3120-4200	F.I.C.A.	48,963	45,016	50,853	21,383	46,908	35,958	Employee Benefits	
31-3120-4300	Accrued Benefit Expense	-	1,708	-	2,366	2,366	-	Employee Benefits	
31-3120-4305	Allocated Benefit	175,489	168,124	186,505	79,224	172,835	160,424	Employee Benefits	
31-3120-4345	Workers' Comp Insurance	52,745	43,432	50,649	21,046	46,468	35,630	Employee Benefits	
31-3120-4356	CalPERS	51,283	48,322	56,896	22,036	50,593	40,069	Employee Benefits	
31-3120-4368	Unemployment Insur. Exp Rating	1,585	1,092	1,232	-	618	830	Employee Benefits	
31-3120-4369	Employment Training Tax	43	45	42	-	21	37	Employee Benefits	
31-3120-4435	Software Licenses/Maintenance	-	-	-	-	-	-	Outside Services/Contractual	
31-3120-4465	Contractual Services	39,100	53,587	55,550	52,472	61,642	62,417	Outside Services/Contractual	
31-3120-4610	Operating Supplies	195,100	218,270	231,600	160,629	254,729	197,150	Other Operating Expenses	
31-3120-4640	Equipment	-	363	-	-	-	-	Other Operating Expenses	
31-3120-4816	Shipping	1,300	1,435	1,350	550	1,225	2,600	Other Operating Expenses	
31-3120-4820	Fees & Permits	2,000	165	2,000	220	920	2,000	Other Operating Expenses	
31-3120-4805	Dumping Fees	15,000	15,000	-	-	-	-	Internal Expense	
Total		\$ 1,222,644	\$ 1,199,475	\$ 1,301,423	\$ 637,708	\$ 1,249,758	\$ 1,007,157		

Division	31	Water	2022	2023	2024	2025
Department	3120	Water Distribution	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Meter Calibration		\$ 6,700	\$ 5,500	\$ 5,500	\$ 5,500
	Monthly Water Sampling		8,400	6,000	8,450	21,517
	Hot Tap Valves		6,000	12,600	6,000	6,000
	Monthly Cellular Meter Service		-	-	2,600	4,400
	Patch Paving		23,000	15,000	15,000	25,000
	Water Tank Cleaning and Inspection		8,000	-	18,000	-
	Total Contractual Services		\$ 52,100	\$ 39,100	\$ 55,550	\$ 62,417
4610	Operating Supplies					
	Water Main / Meter / Valve / Hydrant Parts & Supplies		\$ 67,600	\$ 96,200	\$ 131,500	\$ 148,500
	Chlorine Test Kits / Reagents		1,200	1,200	1,500	1,500
	Backfill / Sand / Base Rock / Hydro Patch / Cold Mix		9,500	9,000	9,900	12,200
	Asphalt		-	400	-	-
	Traffic Control Supplies		5,500	5,500	5,500	5,500
	Water Meters / Leak Sensors / ERTs		62,000	59,600	60,000	7,500
	TCPUD Water Purchases		22,800	23,200	23,200	21,950
	Total Operating Supplies		\$ 168,600	\$ 195,100	\$ 231,600	\$ 197,150

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Division Department	31 3130	Water Water Pump Stations	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
Income Statement									
Operations									
Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Internal Revenue		-		-		-		-	0.0%
Total Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Salaries and Wages	\$	(94,787)	\$	(104,653)	\$	(106,373)	\$	(109,832)	-12.8%
Employee Benefits		(49,534)		(53,223)		(55,843)		(56,969)	1.9%
Outside Services/Contractual		(32,800)		(15,944)		(46,549)		(21,868)	92.9%
Utilities		(246,211)		(213,865)		(243,793)		(273,507)	55.6%
Other Operating Expenses		(44,000)		(35,427)		(46,000)		(34,755)	31.8%
Insurance		-		-		-		-	0.0%
Internal Expense		-		-		-		-	0.0%
Debt Service		-		-		-		-	0.0%
Depreciation		-		-		-		-	0.0%
Total Operating Expense	\$	(467,333)	\$	(423,112)	\$	(498,558)	\$	(496,931)	31.4%
Operating Contribution	\$	(467,333)	\$	(423,112)	\$	(498,558)	\$	(496,931)	31.4%
Allocation of Base		-		-		-		-	0.0%
Allocation of Fleet		-		-		-		-	0.0%
Allocation of General & Administrative		-		-		-		-	0.0%
Operating Income(Loss)	\$	(467,333)	\$	(423,112)	\$	(498,558)	\$	(496,931)	31.4%
Non-Operations									
Property Tax Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Community Facilities District (CFD 94-1)		-		-		-		-	0.0%
Grant Revenue		-		-		-		-	0.0%
Interest		-		-		-		-	0.0%
Other Non-Op Revenue		-		-		-		-	0.0%
Capital Contribution		-		-		-		-	0.0%
Other Non-Op Expenses		-		-		-		-	0.0%
Income(Loss)	\$	(467,333)	\$	(423,112)	\$	(498,558)	\$	(496,931)	31.4%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers		-		-		-		-	0.0%
Balance	\$	(467,333)	\$	(423,112)	\$	(498,558)	\$	(496,931)	31.4%

Division Department		31 3130	Water Water Pump Stations						
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line	
31-3130-4110	Salaries & Wage - Regular Full	\$ 94,787	\$ 73,474	\$ 106,373	\$ 37,716	\$ 91,106	\$ 91,301	Salaries and Wages	
31-3130-4100	Accrued Payroll Expense	-	288	-	239	239	-	Salaries and Wages	
31-3130-4115	Salaries and Wages - Temp	-	-	-	-	-	-	Salaries and Wages	
31-3130-4120	Sick/Personal	-	4,412	-	3,438	3,438	-	Salaries and Wages	
31-3130-4123	Bereavement Pay	-	106	-	-	-	-	Salaries and Wages	
31-3130-4125	Vacation Time	-	4,902	-	5,698	5,698	-	Salaries and Wages	
31-3130-4127	Holiday Pay	-	4,370	-	1,915	1,915	-	Salaries and Wages	
31-3130-4130	Administrative Leave	-	7,304	-	3,656	3,656	-	Salaries and Wages	
31-3130-4135	Compensatory Time	-	1,480	-	988	988	-	Salaries and Wages	
31-3130-4145	Overtime	-	8,317	-	2,790	2,790	-	Salaries and Wages	
31-3130-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages	
31-3130-4200	F.I.C.A.	7,251	7,941	8,138	4,277	8,362	6,985	Employee Benefits	
31-3130-4300	Accrued Benefit Expense	-	78	-	47	47	-	Employee Benefits	
31-3130-4305	Allocated Benefit	26,486	29,240	30,337	16,097	31,324	32,372	Employee Benefits	
31-3130-4345	Workers' Comp Insurance	7,811	8,081	8,063	4,195	8,242	6,921	Employee Benefits	
31-3130-4356	CalPERS	7,740	7,720	9,139	4,324	8,911	7,824	Employee Benefits	
31-3130-4368	Unemployment Insur. Exp Rating	239	156	160	-	80	121	Employee Benefits	
31-3130-4369	Employment Training Tax	6	6	7	-	3	5	Employee Benefits	
31-3130-4465	Contractual Services	32,800	15,944	46,549	6,879	21,868	30,750	Outside Services/Contractual	
31-3130-4510	Natural Gas	1,425	3,304	3,100	820	2,820	3,845	Utilities	
31-3130-4515	Electricity	244,786	210,561	240,693	165,301	270,687	329,000	Utilities	
31-3130-4540	Telephone	-	-	-	-	-	-	Utilities	
31-3130-4610	Operating Supplies	28,300	23,420	29,400	10,892	22,242	29,400	Other Operating Expenses	
31-3130-4640	Equipment	14,000	7,802	14,000	5,001	12,001	14,000	Other Operating Expenses	
31-3130-4820	Fees & Permits	1,700	4,205	2,600	512	512	3,300	Other Operating Expenses	
Total		\$ 467,333	\$ 423,112	\$ 498,558	\$ 274,785	\$ 496,931	\$ 555,823		

Division	31	Water	2022	2023	2024	2025
Department	3130	Water Pump Stations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Snow Removal		\$ 3,825	\$ 5,000	\$ 7,650	\$ 7,850
	Fire Extinguisher Inspections - Water Facilities		475	1,500	1,500	1,500
	E-MASS and Maintenance		3,500	20,000	25,000	15,000
	Pump Repair		6,000	6,000	6,000	6,000
	Generator Preventative Maintenance		-	-	6,000	-
	UVAS Calibration Service		4,400	-	-	-
	Arc Flash Glove Inspection		400	300	399	400
	Crane Inspections		650	-	-	-
	Total Contractual Services		\$ 19,250	\$ 32,800	\$ 46,549	\$ 30,750
4610	Operating Supplies					
	Hardware / Electrical / Batteries		\$ 15,900	\$ 21,300	\$ 22,400	\$ 22,400
	Sampling Reagents		-	7,000	7,000	7,000
	Total Equipment		\$ 15,900	\$ 28,300	\$ 29,400	\$ 29,400
4640	Equipment					
	Park Tank to Park Well Communication		\$ 6,000	\$ -	\$ -	
	R & R Damaged / Failed Equipment		6,000	14,000	14,000	14,000
	Total Total		\$ 12,000	\$ 14,000	\$ 14,000	\$ 14,000

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Division Department	31 5030	Water Base						
Income Statement	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 4,662,163	\$ 4,349,511	\$ 4,893,252	\$ 2,311,141	\$ 4,706,767	\$ 5,336,573	22.7%	
Internal Revenue	75,923	59,578	50,940	32,979	58,449	61,889	3.9%	
Total Operating Revenue	\$ 4,738,086	\$ 4,409,089	\$ 4,944,192	\$ 2,344,120	\$ 4,765,216	\$ 5,398,462	22.4%	
Salaries and Wages	\$ (144,950)	\$ (199,079)	\$ (258,375)	\$ (111,490)	\$ (241,957)	\$ (400,669)	101.3%	
Employee Benefits	(48,504)	(51,331)	(97,075)	(58,128)	(106,912)	(192,694)	275.4%	
Outside Services/Contractual	(90,900)	(87,576)	(92,300)	(45,853)	(86,053)	(86,050)	-1.7%	
Utilities	(7,200)	(5,572)	(6,480)	(2,509)	(5,749)	(4,920)	-11.7%	
Other Operating Expenses	(92,795)	(115,784)	(128,147)	(67,579)	(131,714)	(135,450)	17.0%	
Insurance	(55,492)	(57,312)	(78,624)	(37,302)	(77,882)	(98,596)	72.0%	
Internal Expense	(4,000)	(5,340)	(4,000)	(1,605)	(4,605)	(4,000)	-25.1%	
Debt Service	(60,821)	(54,483)	(38,868)	(19,434)	(36,877)	(23,997)	-56.0%	
Depreciation	(1,186,158)	(1,135,151)	(1,298,712)	(572,450)	(1,271,900)	(1,344,774)	18.5%	
Total Operating Expense	\$ (1,690,820)	\$ (1,711,628)	\$ (2,002,582)	\$ (916,350)	\$ (1,963,649)	\$ (2,291,150)	33.9%	
Operating Contribution	\$ 3,047,265	\$ 2,697,462	\$ 2,941,611	\$ 1,427,770	\$ 2,801,568	\$ 3,107,312	15.2%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	(287,406)	(287,406)	(291,479)	(145,740)	(291,479)	(335,807)	16.8%	
Allocation of General & Administrative	-	-	-	-	-	(1,847,632)	0.0%	
Operating Income(Loss)	\$ 2,759,859	\$ 2,410,056	\$ 2,650,132	\$ 1,282,031	\$ 2,510,089	\$ 923,874	-61.7%	
Non-Operations								
Property Tax Revenue	\$ 4,150,000.00	\$ 3,049,999.92	\$ 1,700,000.00	\$ 850,000.02	\$ 1,700,000.00	\$ 3,200,000.00	4.9%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	100,000	1,849,587	-	466,866	466,866	43,000	-97.7%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	71,835	71,372	80,000	37,841	77,841	-	-100.0%	
Capital Contribution	-	137,558	-	-	-	-	-100.0%	
Other Non-Op Expenses	-	(9,963)	-	3	3	(49,182)	393.6%	
Income(Loss)	\$ 7,081,694	\$ 7,508,609	\$ 4,430,132	\$ 2,636,740	\$ 4,754,798	\$ 4,117,691	-45.2%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 7,081,694	\$ 7,508,609	\$ 4,430,132	\$ 2,636,740	\$ 4,754,798	\$ 4,117,691	-45.2%	

Division Department		31 5030	Water Base							
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line		
33-5030-3120	Water System Replacement Fee	\$ (1,550,659)	\$ (1,524,333)	\$ (1,620,361)	\$ (777,457)	\$ (1,587,638)	\$ (1,678,401)	Operating Revenue		
33-5030-3130	Fed/State Mandate Fee	(74,653)	(73,482)	(79,536)	(37,822)	(77,591)	-	Operating Revenue		
31-3110-3000	Water Sales	-	59,578	-	32,979	32,979	-	Operating Revenue		
31-5030-3000	Water Sales	75,923	-	50,940	-	25,470	-	Operating Revenue		
31-3110-3200	Water Sales	-	-	-	-	-	-	Operating Revenue		
31-5030-3200	Water Sales	(58,116)	(54,866)	(57,974)	(28,530)	(57,517)	(84,892)	Operating Revenue		
31-3110-3205	Metered Water	-	-	-	-	-	-	Operating Revenue		
31-5030-3205	Metered Water	(124,476)	(55,251)	(119,383)	(51,510)	(105,233)	(29,184)	Operating Revenue		
31-5030-3210	Single Family Water Sales	(1,177,102)	(1,336,922)	(1,430,763)	(684,371)	(1,399,752)	(1,706,634)	Operating Revenue		
31-5030-3215	Single Fam Meter Water	(628,323)	(416,990)	(513,405)	(272,270)	(503,302)	(1,092,586)	Operating Revenue		
31-5030-3220	Multi Res Water Sales	(332,778)	(318,775)	(343,879)	(164,158)	(336,097)	(300,307)	Operating Revenue		
31-5030-3225	Multi Res Metered	(164,925)	(139,043)	(162,529)	(83,877)	(157,015)	(89,378)	Operating Revenue		
31-5030-3230	Mixed Use Water Sales	(329,581)	(311,471)	(335,685)	(153,610)	(321,452)	(243,407)	Operating Revenue		
31-5030-3235	Mixed Use Metered	(238,473)	(146,612)	(224,676)	(93,685)	(194,789)	(75,784)	Operating Revenue		
31-5030-3300	Utility Billing Accrual	-	(3,199)	-	(3,780)	(3,780)	-	Operating Revenue		
32-5030-3300	Utility Billing Accrual	-	-	-	-	-	-	Operating Revenue		
33-5030-3300	Utility Billing Accrual	-	(3,141)	-	(2,930)	(2,930)	-	Operating Revenue		
31-5030-3301	Utility Billing Accrual	-	21,510	-	26,903	26,903	-	Operating Revenue		
31-3100-3325	Turn On / Turn Off Charge	-	(6,330)	-	(3,330)	(3,330)	-	Operating Revenue		
31-5030-3325	Turn On / Turn Off Charge	(9,000)	-	(6,000)	-	(3,000)	(6,000)	Operating Revenue		
32-3100-3335	Connection Fees - Water	-	(5,079)	-	-	-	-	Operating Revenue		
32-5030-3335	Connection Fees - Water	(10,000)	(12,149)	(10,000)	(10,783)	(15,783)	(10,000)	Operating Revenue		
32-3100-3336	Connection Fees - Fire Serv	-	(6,480)	-	-	-	-	Operating Revenue		
32-5030-3336	Connection Fees - Fire Serv	(10,000)	6,951	(10,000)	(40)	(5,040)	-	Operating Revenue		
31-3100-3350	Winterization Water Fee	-	-	-	-	-	-	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	-	603	-	-	-	-	Operating Revenue		
31-5030-3365	Meter Install Fee	(30,000)	(24,030)	(30,000)	(2,871)	(17,871)	(20,000)	Operating Revenue		
31-5030-3911	Reallocation of Property Tax Revenue	(4,150,000)	(3,050,000)	(1,700,000)	(850,000)	(1,700,000)	(3,200,000)	Property Tax Revenue		
31-3110-7000	Internal Water Sales	-	(59,578)	-	(32,979)	(32,979)	-	Internal Revenue		
31-5030-7000	Internal Water Sales	(75,923)	-	(50,940)	-	(25,470)	(61,889)	Internal Revenue		
31-5030-4100	Accrued Payroll Expense	-	61,070	-	1,677	1,677	-	Salaries and Wages		
31-5030-4105	Wages - Capital Projects	-	-	-	-	-	-	Salaries and Wages		
31-5030-4110	Salaries & Wage - Regular Full	63,165	51,333	167,866	72,693	156,949	310,438	Salaries and Wages		
31-5030-4115	Salaries and Wages - Temp	5,201	1,243	-	-	-	-	Salaries and Wages		
31-5030-4120	Sick/Personal	-	10,956	-	(1,568)	(1,568)	2,211	Salaries and Wages		
31-5030-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages		
31-5030-4125	Vacation Time	-	16,119	-	13,510	13,510	6,668	Salaries and Wages		
31-5030-4127	Holiday Pay	-	2,701	-	3,456	3,456	-	Salaries and Wages		
31-5030-4130	Administrative Leave	-	982	-	2,755	2,755	1,100	Salaries and Wages		
31-5030-4135	Compensatory Time	-	6,622	-	(6,268)	(6,268)	201	Salaries and Wages		
31-5030-4140	Standby/Monitoring Pay	46,968	47,975	47,074	25,235	49,645	47,050	Salaries and Wages		
31-5030-4145	Overtime	29,617	79	43,435	-	21,801	33,000	Salaries and Wages		
31-5030-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages		
31-5030-4200	F.I.C.A.	11,089	7,386	19,766	8,583	18,563	28,542	Employee Benefits		
31-5030-4300	Accrued Benefit Expense	-	(997)	-	524	524	-	Employee Benefits		
31-5030-4305	Allocated Benefit	17,650	37,451	47,874	31,797	55,826	110,069	Employee Benefits		
31-5030-4345	Workers' Comp Insurance	11,945	4,278	12,576	7,406	13,719	22,370	Employee Benefits		
31-5030-4356	CalPERS	7,576	3,003	16,298	9,818	17,999	31,047	Employee Benefits		
31-5030-4368	Unemployment Insur. Exp Rating	234	201	546	-	274	643	Employee Benefits		

Division Department		31 5030	Water Base					
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line
31-5030-4369	Employment Training Tax	10	8	14	-	7	23	Employee Benefits
31-5030-4425	Attorney Fees	-	20,830	12,000	7,476	13,476	37,000	Outside Services/Contractual
31-5030-4435	Software Licenses/Maintenance	-	-	-	-	-	-	Outside Services/Contractual
31-5030-4465	Contractual Services	90,900	66,746	80,300	38,377	72,577	49,050	Outside Services/Contractual
31-5030-4540	Telephone	7,200	5,572	6,480	2,509	5,749	4,920	Utilities
31-5030-4610	Operating Supplies	12,000	9,477	12,000	2,752	9,252	12,000	Other Operating Expenses
31-5030-4620	Uniforms	4,625	4,879	5,047	4,184	4,184	500	Other Operating Expenses
31-5030-4621	Safety Gear	14,000	14,311	14,000	2,555	8,555	14,000	Other Operating Expenses
31-5030-4630	Tools	5,000	1,553	5,000	234	2,734	5,000	Other Operating Expenses
31-5030-4880	Memberships	19,650	24,068	22,650	18,301	21,101	23,150	Other Operating Expenses
31-5030-4640	Equipment	8,800	5,104	10,500	4,544	6,044	17,000	Other Operating Expenses
31-5030-4710	Repair & Maint. - Buildings	5,000	708	5,000	612	612	5,000	Other Operating Expenses
31-5030-4820	Fees & Permits	4,320	34,402	33,820	32,440	62,160	36,570	Other Operating Expenses
31-5030-4825	Taxes & Licenses	1,100	1,595	1,100	-	300	1,200	Other Operating Expenses
31-5030-4830	Travel	8,000	4,168	7,500	576	6,576	7,500	Other Operating Expenses
31-5030-4855	Conference, Education, & Training Registration or Fees	9,800	15,519	10,100	1,380	9,480	10,100	Other Operating Expenses
31-5030-4870	Insurance	55,492	57,312	78,624	37,302	77,882	98,596	Insurance
31-5030-4836	Rent of Event Center	4,000	5,340	4,000	1,605	4,605	4,000	Internal Expense
31-5030-5060	Interest Expense	60,821	54,483	38,868	19,434	36,877	23,997	Debt Service
31-5030-5600	Depreciation Expense	1,186,158	1,135,151	1,298,712	572,450	1,271,900	1,344,774	Depreciation
31-5030-6000	Administrative Allocation	-	-	-	-	-	1,847,632	Allocation of General & Administrative
31-5030-6020	Fleet Allocation	287,406	287,406	291,479	145,740	291,479	335,807	Allocation of Fleet
31-5030-3435	Grant Revenue	(100,000)	(1,849,587)	-	(466,866)	(466,866)	(43,000)	Grant Revenue
31-5030-3950	Miscellaneous Revenue	(71,835)	(71,372)	(80,000)	(37,841)	(77,841)	-	Other Non-Op Revenue
31-5030-3438	CapContribution-Infrastructure	-	(137,558)	-	-	-	-	Capital Contribution
31-5040-4358	Pension Expense	-	11,661	-	-	-	49,182	Other Non-Op Expenses
31-5030-4852	Miscellaneous Non-Operating	-	387	-	-	-	-	Other Non-Op Expenses
31-5030-4890	Employee Relations	500	-	1,430	-	715	3,430	Other Operating Expenses
31-5030-4895	Miscellaneous	-	(2,084)	-	(3)	(3)	-	Other Non-Op Expenses
Total		\$ (7,081,694)	\$ (7,508,609)	\$ (4,430,132)	\$ (2,636,740)	\$ (4,754,798)	\$ (4,117,691)	

Division	31	Water	2022	2023	2024	2025
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Fire Extinguisher Inspections - Water Facilities		\$ 300	\$ 800	\$ 800	\$ 800
	Backflow Gauge Calibrated		120	200	200	200
	Annual Service Air Compressor		1,600	1,600	1,000	1,000
	Respirator / Pulmonary Fit Test		2,250	2,250	2,600	-
	Forklift Training		1,500	1,500	1,500	-
	CPR / First Aid Training		1,600	1,600	2,000	-
	Handheld Radio Repairs		2,000	600	1,800	1,800
	Gas Monitor Sensors		1,600	1,600	1,600	1,600
	Safety & Hazmat Consultants		19,200	19,200	19,800	-
	Emergency Response Plan Consultant		30,000	-	-	-
	Cost of Service Study Implementation Support		-	30,000	18,000	12,500
	Federal Legislative Advocacy		30,000	30,000	30,000	30,000
	USA Dig Line Location Service		750	750	1,000	1,150
	Cylinder Hydro Test		-	800	-	-
	Total Contractual Services		\$ 90,920	\$ 90,900	\$ 80,300	\$ 49,050
4640	Equipment					
	Various Equipment		\$ -	\$ 3,000	\$ 3,000	\$ 3,000
	Hand Held Radios		-	-	3,000	9,500
	Meter Pit Pumps		4,600	-	-	-
	Track Barrow		3,600	-	-	-
	Jack Hammer		-	1,800	-	-
	Snow blower		4,000	4,000	4,500	4,500
	Total Equipment		\$ 12,200	\$ 8,800	\$ 10,500	\$ 17,000
4820	Fees & Permits					
	Lead Poisoning		\$ 60	\$ -	\$ -	-
	US Forest Service Fee		280	-	500	-
	Large Water System Annual Fee		28,500	-	29,000	-
	Water Rights		6,000	3,600	3,600	-
	TRPA MOU Monitoring Fees		750	720	720	-
	Total Fees & Permits		\$ 35,590	\$ 4,320	\$ 33,820	\$ -
4830	Travel					
	Specialized / Individual training		\$ 3,000	\$ 3,000	\$ 7,500	\$ 7,500
	Lucity Annual Conference		3,000	5,000	-	-
	Springbrook Annual Conference		2,000	-	-	-
	Certification Training in Sacramento		6,000	-	-	-
	RUG Training		2,000	-	-	-
	Total Travel		\$ 16,000	\$ 8,000	\$ 7,500	\$ 7,500
4855	Conference, Education, & Training Registration or Fees					
	Specialized / Individual training		\$ 5,000	\$ 4,000	\$ 8,800	\$ 8,800
	Lucity Annual Conference and Training		-	4,800	-	-
	Cross-Connection Class		1,000	1,000	1,300	1,300
	Total Conference, Education, & Training Registration or Fees		\$ 6,000	\$ 9,800	\$ 10,100	\$ 10,100
4880	Memberships					
	Tahoe Water Suppliers Association (TWSA)		\$ 16,000	\$ 16,000	\$ 19,000	\$ 19,000
	American Water Works Association (AWWA)		2,500	2,400	2,400	2,400
	USC Backflow Membership		200	250	250	250
	State Water Resource Control Board		-	1,000	1,000	1,500
	Total Memberships		\$ 18,700	\$ 19,650	\$ 22,650	\$ 23,150

Moved to Employee Services



2024 Actual as of December 31, 2023

Recreation & Parks Enterprise

Income Statement	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 1,102,388	\$ 1,313,370	\$ 1,262,052	\$ 817,285	\$ 1,221,020	\$ 1,364,789	3.9%
Internal Revenue	81,267	99,695	58,197	45,618	67,500	96,730	-3.0%
Total Operating Revenue	\$ 1,183,655	\$ 1,413,065	\$ 1,320,249	\$ 862,903	\$ 1,288,520	\$ 1,461,519	3.4%
Salaries and Wages	\$ (946,674)	\$ (834,396)	\$ (1,063,526)	\$ (516,254)	\$ (1,040,309)	\$ (1,113,611)	33.5%
Employee Benefits	(476,313)	(413,245)	(548,766)	(254,768)	(529,460)	(577,368)	39.7%
Outside Services/Contractual	(211,344)	(261,784)	(241,042)	(129,089)	(250,801)	(292,975)	11.9%
Utilities	(89,137)	(81,875)	(84,080)	(52,510)	(93,300)	(126,813)	54.9%
Other Operating Expenses	(225,335)	(212,953)	(233,005)	(95,950)	(188,641)	(222,395)	4.4%
Insurance	(55,492)	(57,642)	(78,624)	(37,632)	(78,212)	(98,596)	71.0%
Internal Expense	(76,727)	(62,541)	(55,302)	(35,197)	(62,848)	(70,506)	12.7%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	(595,746)	(603,470)	(779,304)	(333,302)	(775,148)	(842,561)	39.6%
Total Operating Expense	\$ (2,676,767)	\$ (2,527,906)	\$ (3,083,649)	\$ (1,454,701)	\$ (3,018,717)	\$ (3,344,824)	32.3%
Operating Contribution	\$ (1,493,112)	\$ (1,114,841)	\$ (1,763,400)	\$ (591,798)	\$ (1,730,197)	\$ (1,883,305)	68.9%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(108,176)	(108,176)	(109,853)	(54,927)	(109,853)	(128,106)	18.4%
Allocation of General & Administrative	-	-	-	-	-	(1,472,039)	0.0%
Operating Income(Loss)	\$ (1,601,288)	\$ (1,223,017)	\$ (1,873,253)	\$ (646,724)	\$ (1,840,050)	\$ (3,483,450)	184.8%
Non-Operations							
Property Tax Revenue	\$ 1,550,000	\$ 1,250,000	\$ 2,650,000	\$ 1,325,000	\$ 2,650,000	\$ 2,800,000	124.0%
Community Facilities District (CFD 94-1)	668,300	710,509	702,900	341,784	693,234	682,900	-3.9%
Grant Revenue	636,462	633,281	1,303,797	1,027,951	1,462,550	415,000	-34.5%
Interest	-	1,605	-	-	-	-	-100.0%
Other Non-Op Revenue	-	17,500	359,700	359,700	359,700	-	-100.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	(16,080)	-	2,136	2,136	(36,761)	128.6%
Income(Loss)	\$ 1,253,474	\$ 1,373,799	\$ 3,143,144	\$ 2,409,847	\$ 3,327,569	\$ 377,689	-72.5%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 1,253,474	\$ 1,373,799	\$ 3,143,144	\$ 2,409,847	\$ 3,327,569	\$ 377,689	-72.5%
Earnings Before Interest, Depreciation & Amortization	\$	1,977,268	\$	2,743,148	\$ 4,102,717	\$ 1,220,250	

2024 Actual as of December 31, 2023



Division Department	43 4300	Recreation & Parks Parks Base	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
Income Statement							
	2023 Budget	2023 Actual					
Operations							
Operating Revenue	\$ -	\$ 350	\$ -	\$ 150	\$ 150	\$ -	-100.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ 350	\$ -	\$ 150	\$ 150	\$ -	-100.0%
Salaries and Wages	\$ (94,211)	\$ (84,188)	\$ (243,616)	\$ (111,170)	\$ (233,447)	\$ (187,636)	122.9%
Employee Benefits	(36,574)	(39,421)	(107,544)	(52,680)	(106,659)	(101,200)	156.7%
Outside Services/Contractual	(140,000)	(140,375)	(151,620)	(75,810)	(151,620)	(162,500)	15.8%
Utilities	(12,960)	(12,891)	(18,096)	(11,607)	(19,155)	(19,753)	53.2%
Other Operating Expenses	(10,053)	(31,366)	(40,543)	(18,930)	(33,935)	(31,520)	0.5%
Insurance	(55,492)	(57,312)	(78,624)	(37,302)	(77,882)	(98,596)	72.0%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	(595,746)	(603,470)	(779,304)	(333,302)	(775,148)	(842,561)	39.6%
Total Operating Expense	\$ (945,036)	\$ (969,023)	\$ (1,419,347)	\$ (640,802)	\$ (1,397,845)	\$ (1,443,766)	49.0%
Operating Contribution	\$ (945,036)	\$ (968,673)	\$ (1,419,347)	\$ (640,652)	\$ (1,397,695)	\$ (1,443,766)	49.0%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(108,176)	(108,176)	(87,882)	(54,927)	(98,868)	(102,485)	-5.3%
Allocation of General & Administrative	-	-	-	-	-	(1,472,039)	0.0%
Operating Income(Loss)	\$ (1,053,213)	\$ (1,076,849)	\$ (1,507,229)	\$ (695,578)	\$ (1,496,563)	\$ (3,018,289)	180.3%
Non-Operations							
Property Tax Revenue	\$ 1,550,000.00	\$ 1,250,000.08	\$ 2,650,000.00	\$ 1,324,999.98	\$ 2,650,000.00	\$ 2,800,000.00	124.0%
Community Facilities District (CFD 94-1)	668,300	710,509	702,900	341,784	693,234	682,900	-3.9%
Grant Revenue	-	21,701	217,607	14,838	87,374	245,000	1029.0%
Interest	-	1,588	-	-	-	-	-100.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	(16,080)	-	(3,414)	(3,414)	(36,761)	128.6%
Income(Loss)	\$ 1,165,087	\$ 890,869	\$ 2,063,278	\$ 982,630	\$ 1,930,630	\$ 672,850	-24.5%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 1,165,087	\$ 890,869	\$ 2,063,278	\$ 982,630	\$ 1,930,630	\$ 672,850	-24.5%

Division Department		43 4300	Recreation & Parks Parks Base						
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line	
43-4300-3930	Local Benefit Card Sales	\$ -	\$ (350)	\$ -	\$ (150)	\$ (150)	\$ -	Operating Revenue	
43-4300-4100	Accrued Payroll Expense	-	1,356	-	2,342	2,342	-	Salaries and Wages	
43-4300-4110	Salaries & Wage - Regular Full	73,241	45,583	203,279	84,670	186,701	177,735	Salaries and Wages	
43-4300-4115	Salaries & Wage - Temp	14,700	5,592	-	-	-	-	Salaries and Wages	
43-4300-4120	Sick/Personal	-	12,577	-	8,935	8,935	1,481	Salaries and Wages	
43-4300-4125	Vacation Time	-	11,394	-	8,668	8,668	3,583	Salaries and Wages	
43-4300-4127	Holiday Pay	-	2,474	-	3,655	3,655	-	Salaries and Wages	
43-4300-4130	Administrative Leave	-	873	-	3,520	3,520	1,197	Salaries and Wages	
43-4300-4135	Compensatory Time	-	4,067	-	(1,793)	(1,793)	39	Salaries and Wages	
43-4300-4145	Overtime	6,270	272	40,337	1,173	21,419	3,600	Salaries and Wages	
43-4300-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages	
43-4300-4200	F.I.C.A.	7,207	4,547	18,637	7,652	17,006	13,872	Employee Benefits	
43-4300-4300	Employee Benefits	-	332	-	423	423	-	Employee Benefits	
43-4300-4305	Allocated Benefit	20,465	23,522	57,974	31,706	60,804	63,017	Employee Benefits	
43-4300-4345	Workers' Comp Insurance	2,202	5,810	13,332	4,667	11,359	8,550	Employee Benefits	
43-4300-4356	CalPERS	6,493	5,031	17,095	8,232	16,813	15,443	Employee Benefits	
43-4300-4358	Pension Expense	-	-	-	-	-	-	Other Non-Op Expenses	
43-4300-4368	Unemployment Insur. Exp Rating	201	171	491	-	246	306	Employee Benefits	
43-4300-4369	Employment Training Tax	6	7	15	-	7	11	Employee Benefits	
43-4300-4465	Contractual Services	140,000	140,375	151,620	75,810	151,620	162,500	Outside Services/Contractual	
43-4300-4540	Telephone	1,800	2,253	3,480	1,041	2,781	1,848	Utilities	
43-4300-4545	Disposal	11,160	10,638	14,616	10,566	16,374	17,905	Utilities	
43-4300-4610	Operating Supplies	800	258	950	93	393	1,000	Other Operating Expenses	
43-4300-4620	Uniforms	3,153	5,041	6,463	3,776	3,776	1,800	Other Operating Expenses	
43-4300-4621	Safety Gear	-	2,517	1,200	1,492	1,692	4,500	Other Operating Expenses	
43-4300-4630	Tools	-	1,728	1,400	1,273	1,873	1,000	Other Operating Expenses	
43-4300-4640	Equipment	-	-	4,000	4,125	4,125	4,200	Other Operating Expenses	
43-4300-4710	Repair & Maint. - Buildings	-	195	300	992	992	-	Other Operating Expenses	
43-4300-4830	Travel	-	8,657	10,500	3,152	9,652	7,000	Other Operating Expenses	
43-4300-4855	Conference, Education, & Training Registration or Fees	5,000	11,971	13,800	3,551	9,951	7,600	Other Operating Expenses	
43-4300-4860	Cash Over/Short	-	43	-	-	-	-	Other Operating Expenses	
43-4300-4880	Memberships	600	121	1,020	-	550	2,400	Other Operating Expenses	
43-4300-4870	Insurance	55,492	57,312	78,624	37,302	77,882	98,596	Insurance	
43-4300-5600	Depreciation Expense	595,746	603,470	779,304	333,302	775,148	842,561	Depreciation	
43-4300-6000	Administrative Allocation	-	-	-	-	-	1,472,039	Allocation of General & Administrative	
43-4300-6020	Fleet Allocation	108,176	108,176	87,882	54,927	98,868	102,485	Allocation of Fleet	
43-4300-3435	Grant Revenue	-	(21,701)	(217,607)	(14,838)	(87,374)	(245,000)	Grant Revenue	
43-4300-3911	Reallocation of Property Tax Revenue	(1,550,000)	(1,250,000)	(2,650,000)	(1,325,000)	(2,650,000)	(2,800,000)	Property Tax Revenue	
43-4300-3925	CFD 94-1 Revenue	(668,300)	(710,509)	(702,900)	(341,784)	(693,234)	(682,900)	Community Facilities District (CFD 94-1)	
43-4300-3920	Interest from County- CFD 94-1	-	(1,588)	-	-	-	-	Interest	
43-4300-4850	Collection Charge	-	7,018	-	3,418	3,418	-	Other Non-Op Expenses	
43-4300-4358	Pension Expense	-	-	-	-	-	36,761	Other Non-Op Expenses	
43-4300-4890	Employee Relations	500	834	910	476	931	2,020	Other Operating Expenses	
Total		\$ (1,165,087)	\$ (899,931)	\$ (2,063,278)	\$ (982,626)	\$ (1,930,626)	\$ (672,850)		

Division	43	Recreation & Parks	2022	2023	2024	2025
Department	4300	Parks Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Boys & Girls Club North Lake Tahoe		\$ 140,000	\$ 140,000	\$ 151,620	\$ 162,000
	Translation Services		-	-	-	500
	Total Contractual Services		\$ 140,000	\$ 140,000	\$ 151,620	\$ 162,500
4830	Travel					
	Travel for Conference and Training		\$ -	\$ 5,000	\$ 10,500	\$ 7,000
	Total Travel		\$ -	\$ 5,000	\$ 10,500	\$ 7,000
4855	Conference, Education, & Training Registration or Fees					
	National Recreation and Park Association - Conference		\$ -	\$ -	\$ 1,400	\$ 1,500
	California Parks and Recreation Society - Conference		-	-	2,400	2,100
	Certification Training		-	5,000	10,000	4,000
	Total Conference, Education, & Training Registration or Fees		\$ -	\$ 5,000	\$ 13,800	\$ 7,600

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Division Department	43 4310	Recreation & Parks Regional Park	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
Income Statement	2023 Budget	2023 Actual					
Operations							
Operating Revenue	\$ 434,500	\$ 456,125	\$ 451,700	\$ 326,277	\$ 392,277	\$ 447,400	-1.9%
Internal Revenue	30,000	30,000	-	-	-	-	-100.0%
Total Operating Revenue	\$ 464,500	\$ 486,125	\$ 451,700	\$ 326,277	\$ 392,277	\$ 447,400	-8.0%
Salaries and Wages	\$ (223,511)	\$ (141,749)	\$ (193,207)	\$ (97,526)	\$ (189,956)	\$ (193,520)	36.5%
Employee Benefits	(109,678)	(72,827)	(89,134)	(51,153)	(95,544)	(99,469)	36.6%
Outside Services/Contractual	(20,900)	(67,898)	(26,620)	(13,410)	(29,258)	(35,320)	-48.0%
Utilities	(27,520)	(13,981)	(15,064)	(9,034)	(15,066)	(29,740)	112.7%
Other Operating Expenses	(50,900)	(37,128)	(21,200)	(19,569)	(25,669)	(43,250)	16.5%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(44,423)	(30,393)	(22,728)	(18,085)	(29,449)	(34,816)	14.6%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (476,932)	\$ (363,976)	\$ (367,952)	\$ (208,778)	\$ (384,942)	\$ (436,115)	19.8%
Operating Contribution	\$ (12,432)	\$ 122,149	\$ 83,748	\$ 117,499	\$ 7,334	\$ 11,285	-90.8%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (12,432)	\$ 122,149	\$ 83,748	\$ 117,499	\$ 7,334	\$ 11,285	-90.8%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	225,837	266,580	1,086,190	1,013,113	1,375,176	170,000	-36.2%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ 213,405	\$ 388,728	\$ 1,169,938	\$ 1,130,612	\$ 1,382,510	\$ 181,285	-53.4%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 213,405	\$ 388,728	\$ 1,169,938	\$ 1,130,612	\$ 1,382,510	\$ 181,285	-53.4%

Division Department		43 4310	Recreation & Parks Regional Park								
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line			
43-4310-3400	Program Revenue	\$ (5,000)	\$ (2,610)	\$ -	\$ (525)	\$ (525.00)	\$ -	Operating Revenue			
43-4310-3425	Dumping Fee Regional Park	(45,000)	(45,000)	(60,000)	(65,000)	(65,000)	(65,000)	Operating Revenue			
43-4310-3429	Park per person mitigation fee	(150,000)	(145,415)	(155,000)	(95,430)	(120,430)	(135,000)	Operating Revenue			
43-4310-3430	Facility Rent	(32,500)	(55,255)	(38,200)	(27,255)	(37,755)	(45,600)	Operating Revenue			
43-4310-3440	Donations	-	(400)	-	(100)	(100)	-	Operating Revenue			
43-4310-3710	Parking Revenue	(50,000)	(52,043)	(38,500)	(24,937)	(35,437)	(68,800)	Operating Revenue			
43-4310-3725	Concessionaire Commissions	(152,000)	(155,402)	(160,000)	(113,030)	(133,030)	(133,000)	Operating Revenue			
43-4310-7000	Internal Dumping Fee	(30,000)	(30,000)	-	-	-	-	Internal Revenue			
43-4310-4100	Accrued Payroll Expense	-	(1,900)	-	(348)	(348)	-	Salaries and Wages			
43-4310-4110	Salaries & Wage - Regular Full	187,811	109,611	148,616	61,496	136,089	146,835	Salaries and Wages			
43-4310-4115	Salaries & Wage - Temp	35,700	15,237	44,591	25,178	43,015	46,685	Salaries and Wages			
43-4310-4120	Sick/Personal	-	4,376	-	1,944	1,944	-	Salaries and Wages			
43-4310-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages			
43-4310-4125	Vacation Time	-	7,078	-	4,746	4,746	-	Salaries and Wages			
43-4310-4127	Holiday Pay	-	5,366	-	2,671	2,671	-	Salaries and Wages			
43-4310-4130	Administrative Leave	-	857	-	-	-	-	Salaries and Wages			
43-4310-4135	Compensatory Time	-	227	-	1,018	1,018	-	Salaries and Wages			
43-4310-4145	Overtime	-	898	-	821	821	-	Salaries and Wages			
43-4310-4200	F.I.C.A.	17,099	10,927	14,780	7,506	14,577	14,804	Employee Benefits			
43-4310-4300	Accrued Benefit Expense	-	(453)	-	(1)	(1)	-	Employee Benefits			
43-4310-4305	Allocated Benefit	52,479	39,605	42,384	27,815	49,088	52,061	Employee Benefits			
43-4310-4345	Workers' Comp Insurance	24,275	11,905	18,644	9,334	18,691	19,321	Employee Benefits			
43-4310-4356	CalPERS	15,336	10,302	12,912	6,081	12,562	12,936	Employee Benefits			
43-4310-4368	Unemployment Insur. Exp Rating	474	522	400	402	603	331	Employee Benefits			
43-4310-4369	Employment Training Tax	15	21	13	17	23	15	Employee Benefits			
43-4310-4465	Contractual Services	20,900	67,898	26,620	13,410	29,258	35,320	Outside Services/Contractual			
43-4310-4515	Electricity	8,520	7,308	7,200	4,775	8,375	24,000	Utilities			
43-4310-4530	T.T.S.A.	4,000	3,740	4,864	2,343	4,775	5,740	Utilities			
43-4310-4540	Telephone	-	-	-	-	-	-	Utilities			
43-4310-4545	Disposal	15,000	2,933	3,000	1,917	1,917	-	Utilities			
43-4310-4610	Operating Supplies	13,700	18,413	12,250	10,447	13,997	22,250	Other Operating Expenses			
43-4310-4640	Equipment	8,100	2,436	3,400	-	-	1,000	Other Operating Expenses			
43-4310-4710	Repair & Maint. - Buildings	14,800	1,386	2,100	1,283	2,483	13,000	Other Operating Expenses			
43-4310-4730	Repair & Maint. - Grounds	7,850	13,754	3,450	7,839	9,189	7,000	Other Operating Expenses			
43-4310-4815	Postage	100	-	-	-	-	-	Other Operating Expenses			
43-4310-4830	Travel	5,000	294	-	-	-	-	Other Operating Expenses			
43-4310-4855	Conference, Education, & Training Registration or Fees	-	290	-	-	-	-	Other Operating Expenses			
43-4310-4880	Memberships	1,350	555	-	-	-	-	Other Operating Expenses			
43-4310-4520	Water	37,625	23,647	15,436	14,438	22,156	26,730	Internal Expense			
43-4310-4525	Sewer	6,798	6,747	7,292	3,646	7,292	8,086	Internal Expense			
43-4310-3435	Grant Revenue	(225,837)	(266,580)	(1,086,190)	(1,013,113)	(1,375,176)	(170,000)	Grant Revenue			
43-4310-4852	Miscellaneous Non-Operating	-	-	-	-	-	-	Other Non-Op Expenses			
Total		\$ (213,405)	\$ (388,728)	\$ (1,169,938)	\$ (1,130,612)	\$ (1,382,510)	\$ (181,285)				

Division	43	Recreation & Parks	2022	2023	2024	2025
Department	4310	Regional Park	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Snow Removal		\$ 18,500	\$ 20,000	\$ 25,480	\$ 26,120
	Facility / Equipment Repairs & Services		-	-	-	8,000
	Chemical Toilets		660	900	1,140	1,200
	Total Contractual Services		\$ 19,160	\$ 20,900	\$ 26,620	\$ 35,320
4610	Operating Supplies					
	Fertilizer, Seed, infield materials, irrigation parts		\$ -	\$ 5,700	\$ -	\$ 800
	Toilet Paper, Garbage Bags, Mutt Mitts, Custodial Supplies		7,000	5,400	6,350	5,800
	Miscellaneous Hardware and Parts		4,150	2,600	3,400	3,000
	Printing & Parking Tickets		-	-	2,500	2,750
	Paint / Stain / Operating Supplies		-	-	-	9,900
	Total Operating Supplies		\$ 11,150	\$ 13,700	\$ 12,250	\$ 22,250

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Division	43	Recreation & Parks											
Department	4320	Recreation & Programming											
	2023	2023	2024	2024	2024	2025							
	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS						
Income Statement													
Operations													
Operating Revenue	\$	4,700	\$	11,541	\$	35,585	\$	22,619	\$	41,324	\$	69,000	497.9%
Internal Revenue		-		-		-		-		-		-	0.0%
Total Operating Revenue	\$	4,700	\$	11,541	\$	35,585	\$	22,619	\$	41,324	\$	69,000	497.9%
Salaries and Wages	\$	(118,133)	\$	(131,321)	\$	(57,028)	\$	(28,238)	\$	(56,352)	\$	(140,748)	7.2%
Employee Benefits		(64,829)		(59,558)		(24,100)		(12,492)		(24,549)		(63,948)	7.4%
Outside Services/Contractual		(22,800)		(24,741)		(26,380)		(20,774)		(31,854)		(53,450)	116.0%
Utilities		-		-		-		-		-		-	0.0%
Other Operating Expenses		(31,600)		(21,502)		(35,807)		(4,812)		(20,618)		(18,000)	-16.3%
Insurance		-		(330)		-		(330)		(330)		-	-100.0%
Internal Expense		-		-		-		-		-		-	0.0%
Debt Service		-		-		-		-		-		-	0.0%
Depreciation		-		-		-		-		-		-	0.0%
Total Operating Expense	\$	(237,362)	\$	(237,451)	\$	(143,315)	\$	(66,645)	\$	(133,702)	\$	(276,147)	16.3%
Operating Contribution	\$	(232,662)	\$	(225,910)	\$	(107,730)	\$	(44,026)	\$	(92,379)	\$	(207,147)	-8.3%
Allocation of Base		-		-		-		-		-		-	0.0%
Allocation of Fleet		-		-		-		-		-		-	0.0%
Allocation of General & Administrative		-		-		-		-		-		-	0.0%
Operating Income(Loss)	\$	(232,662)	\$	(225,910)	\$	(107,730)	\$	(44,026)	\$	(92,379)	\$	(207,147)	-8.3%
Non-Operations													
Property Tax Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Community Facilities District (CFD 94-1)		-		-		-		-		-		-	0.0%
Grant Revenue		-		-		-		-		-		-	0.0%
Interest		-		-		-		-		-		-	0.0%
Other Non-Op Revenue		-		-		-		-		-		-	0.0%
Capital Contribution		-		-		-		-		-		-	0.0%
Other Non-Op Expenses		-		-		-		-		-		-	0.0%
Income(Loss)	\$	(232,662)	\$	(225,910)	\$	(107,730)	\$	(44,026)	\$	(92,379)	\$	(207,147)	-8.3%
Additional Funding Sources													
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers		-		-		-		-		-		-	0.0%
Balance	\$	(232,662)	\$	(225,910)	\$	(107,730)	\$	(44,026)	\$	(92,379)	\$	(207,147)	-8.3%

Division		43		Recreation & Parks				
Department		4320		Recreation & Programming				
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line
43-4320-3400	Program Revenue	\$ (4,700)	\$ (11,541)	\$ (35,585)	\$ (22,619)	\$ (41,324)	\$ (69,000)	Operating Revenue
43-4320-3695	Miscellaneous	-	-	-	-	-	-	Operating Revenue
43-4320-4110	Salaries & Wage - Regular Full	118,133	110,815	52,032	22,844	48,960	114,617	Salaries and Wages
43-4320-4115	Salaries & Wage - Temp	-	7	4,996	2,822	4,820	26,132	Salaries and Wages
43-4320-4100	Accrued Payroll Expense	-	1,599	-	(1,664)	(1,664)	-	Salaries and Wages
43-4320-4120	Sick/Personal	-	2,547	-	445	445	-	Salaries and Wages
43-4320-4125	Vacation Time	-	7,828	-	525	525	-	Salaries and Wages
43-4320-4127	Holiday Pay	-	5,665	-	961	961	-	Salaries and Wages
43-4320-4130	Administrative Leave	-	721	-	388	388	-	Salaries and Wages
43-4320-4135	Compensatory Time	-	589	-	664	664	-	Salaries and Wages
43-4320-4145	Overtime	-	1,552	-	1,254	1,254	-	Salaries and Wages
43-4320-4200	F.I.C.A.	9,037	9,890	4,363	2,281	4,432	10,767	Employee Benefits
43-4320-4300	Accrued Benefit Expense	-	302	-	(308)	(308)	-	Employee Benefits
43-4320-4305	Allocated Benefit	33,009	36,691	14,839	8,053	15,502	40,638	Employee Benefits
43-4320-4345	Workers' Comp Insurance	12,830	3,065	876	485	925	3,456	Employee Benefits
43-4320-4356	CalPERS	9,646	9,339	3,927	1,933	3,904	8,874	Employee Benefits
43-4320-4368	Unemployment Insur. Exp Rating	298	260	91	45	91	204	Employee Benefits
43-4320-4369	Employment Training Tax	8	11	3	2	4	9	Employee Benefits
43-4320-4435	Software Licenses/Maintenance	7,500	1,885	3,600	395	1,595	250	Outside Services/Contractual
43-4320-4465	Contractual Services	15,300	22,856	22,780	20,379	30,259	53,200	Outside Services/Contractual
43-4320-4610	Operating Supplies	19,800	13,522	6,960	2,919	6,399	18,000	Other Operating Expenses
43-4320-4620	Uniforms	-	-	10,500	32	3,032	-	Other Operating Expenses
43-4320-4640	Equipment	-	1,875	4,100	394	2,794	-	Other Operating Expenses
43-4320-4665	Cost of Sales - Food&Beverage	8,800	1,949	3,847	989	2,915	-	Other Operating Expenses
43-4320-4820	Fees & Permits	-	-	-	-	-	-	Other Operating Expenses
43-4320-4830	Travel	-	-	-	111	111	-	Other Operating Expenses
43-4320-4855	Conference, Education, & Training Registration or Fees	-	287	-	-	-	-	Other Operating Expenses
43-4320-4870	Insurance	-	330	-	330	330	-	Insurance
43-4320-4880	Memberships	-	-	400	367	367	-	Other Operating Expenses
43-4320-4900	Advertising	-	-	-	-	-	-	Other Operating Expenses
43-4320-4910	Printing & Publications	3,000	-	-	-	-	-	Other Operating Expenses
43-4320-4970	Community Outreach	-	3,869	10,000	-	5,000	-	Other Operating Expenses
Total		\$ 232,662	\$ 225,910	\$ 107,730	\$ 44,026	\$ 92,379	\$ 207,147	

Division	43	Recreation & Parks	2022	2023	2024	2025
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	7,600	
	Class Instructors		11,700	16,680	45,600	
	Total Contractual Services		\$ 15,300	\$ 22,780	\$ 53,200	
4610	Operating Supplies					
	Various Recreation Supplies		\$ 15,000	\$ 6,960	\$ 18,000	
	Toddler Time Play		4,000	-	-	
	Program Kayak Use		800	-	-	
	Total Operating Supplies		\$ 19,800	\$ 6,960	\$ 18,000	
4970	Community Outreach					
	Event Giveaway Logoed Swag		\$ -	\$ 10,000	\$ -	
	Total Community Outreach		\$ -	\$ 10,000	\$ -	

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Division	43	Recreation & Parks						
Department	4370	Contracted Maintenance						
Income Statement	2023	2023	2024	2024	2024	2025		
	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 214,500	\$ 233,793	\$ 234,693	\$ 130,379	\$ 238,224	\$ 246,500	5.4%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 214,500	\$ 233,793	\$ 234,693	\$ 130,379	\$ 238,224	\$ 246,500	5.4%	
Salaries and Wages	\$ (133,269)	\$ (120,379)	\$ (121,243)	\$ (58,896)	\$ (117,781)	\$ (107,518)	-10.7%	
Employee Benefits	(66,721)	(64,372)	(118,062)	(31,641)	(90,748)	(58,247)	-9.5%	
Outside Services/Contractual	(1,400)	(3,603)	(2,250)	(1,790)	(2,590)	(1,400)	-61.1%	
Utilities	(400)	(306)	(398)	(199)	(398)	(472)	54.2%	
Other Operating Expenses	(1,200)	(5,060)	(2,350)	(766)	(966)	(3,750)	-25.9%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	(3,713)	(2,434)	(1,698)	(1,179)	(2,028)	(2,829)	16.2%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (206,703)	\$ (196,154)	\$ (246,001)	\$ (94,471)	\$ (214,512)	\$ (174,216)	-11.2%	
Operating Contribution	\$ 7,797	\$ 37,638	\$ (11,308)	\$ 35,907	\$ 23,712	\$ 72,284	92.0%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	(21,971)	-	(10,985)	(25,621)	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ 7,797	\$ 37,638	\$ (33,279)	\$ 35,907	\$ 12,727	\$ 46,663	24.0%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	17,500	-	-	-	-	-100.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ 7,797	\$ 55,138	\$ (33,279)	\$ 35,907	\$ 12,727	\$ 46,663	-15.4%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 7,797	\$ 55,138	\$ (33,279)	\$ 35,907	\$ 12,727	\$ 46,663	-15.4%	

Division Department		43 4370	Recreation & Parks Contracted Maintenance							
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line		
43-4370-3415	Maintenance Fee Revenue	\$ (214,500)	\$ (233,793)	\$ (233,793)	\$ (130,379)	\$ (237,524)	\$ (246,500)	Operating Revenue		
43-4370-3430	Facility Rent	-	-	(900)	-	(700)	-	Operating Revenue		
43-4370-4110	Salaries & Wage - Regular Full	115,629	98,292	101,917	40,753	91,908	88,139	Salaries and Wages		
43-4370-4100	Accrued Payroll Expense	-	2,066	-	(894)	(894)	19,379	Salaries and Wages		
43-4370-4115	Salaries & Wage - Temp	17,640	6,741	19,326	10,912	18,643	-	Salaries and Wages		
43-4370-4120	Sick/Personal	-	2,726	-	1,630	1,630	-	Salaries and Wages		
43-4370-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages		
43-4370-4125	Vacation Time	-	4,834	-	3,603	3,603	-	Salaries and Wages		
43-4370-4127	Holiday Pay	-	4,561	-	1,830	1,830	-	Salaries and Wages		
43-4370-4130	Administrative Leave	-	41	-	-	-	-	Salaries and Wages		
43-4370-4135	Compensatory Time	-	304	-	796	796	-	Salaries and Wages		
43-4370-4145	Overtime	-	814	-	265	265	-	Salaries and Wages		
43-4370-4199	Salaries & Wages Transfer In	-	-	-	-	-	-	Salaries and Wages		
43-4370-4200	F.I.C.A.	10,195	9,019	9,275	4,596	9,101	8,225	Employee Benefits		
43-4370-4300	Accrued Benefit Expense	-	513	-	(188)	(188)	-	Employee Benefits		
43-4370-4305	Allocated Benefit	32,310	33,634	87,198	16,797	60,564	31,250	Employee Benefits		
43-4370-4310	Medical Insurance	-	-	-	-	-	-	Employee Benefits		
43-4370-4345	Workers' Comp Insurance	14,474	11,914	12,105	5,924	12,000	10,735	Employee Benefits		
43-4370-4356	CalPERS	9,442	8,797	9,222	4,330	8,959	7,838	Employee Benefits		
43-4370-4368	Unemployment Insur. Exp Rating	292	477	253	174	301	191	Employee Benefits		
43-4370-4369	Employment Training Tax	9	19	8	7	11	9	Employee Benefits		
43-4370-4465	Contractual Services	1,400	3,603	2,250	1,790	2,590	1,400	Outside Services/Contractual		
43-4370-4530	T.T.S.A.	400	306	398	199	398	472	Utilities		
43-4370-4610	Operating Supplies	1,200	2,767	1,350	417	617	2,550	Other Operating Expenses		
43-4370-4710	Repair & Maint. - Buildings	-	1,344	250	72	72	600	Other Operating Expenses		
43-4370-4730	Repair & Maint. - Grounds	-	949	750	277	277	600	Other Operating Expenses		
43-4370-4520	Water	3,713	2,434	1,698	1,179	2,028	2,829	Internal Expense		
43-4370-6020	Fleet Allocation	-	-	21,971	-	10,985	25,621	Allocation of Fleet		
43-4370-3950	Miscellaneous Revenue	-	(17,500)	-	-	-	-	Other Non-Op Revenue		
Total		\$ (7,797)	\$ (55,138)	\$ 33,279	\$ (35,907)	\$ (12,727)	\$ (46,663)			

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Division Department	43 4600	Recreation & Parks Tahoe Vista Rec Area						
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS	
Income Statement								
Operations								
Operating Revenue	\$ 38,500	\$ 92,869	\$ 127,900	\$ 107,404	\$ 143,704	\$ 140,075	50.8%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 38,500	\$ 92,869	\$ 127,900	\$ 107,404	\$ 143,704	\$ 140,075	50.8%	
Salaries and Wages	\$ (64,173)	\$ (44,148)	\$ (56,376)	\$ (28,377)	\$ (55,357)	\$ (128,657)	191.4%	
Employee Benefits	(31,552)	(23,460)	(26,173)	(14,964)	(28,000)	(55,785)	137.8%	
Outside Services/Contractual	-	(1,500)	-	(5,055)	(5,055)	(7,250)	383.3%	
Utilities	(6,969)	(6,041)	(5,834)	(2,819)	(5,736)	(10,950)	81.3%	
Other Operating Expenses	(5,800)	(2,168)	(5,360)	(1,696)	(3,706)	(12,800)	490.4%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	(9,475)	(10,092)	(10,203)	(5,417)	(10,519)	(10,716)	6.2%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (117,969)	\$ (87,409)	\$ (103,946)	\$ (58,327)	\$ (108,372)	\$ (226,158)	158.7%	
Operating Contribution	\$ (79,469)	\$ 5,460	\$ 23,954	\$ 49,077	\$ 35,332	\$ (86,083)	-1676.6%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (79,469)	\$ 5,460	\$ 23,954	\$ 49,077	\$ 35,332	\$ (86,083)	-1676.6%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	345,000	345,000	-	-	-	-	-100.0%	
Interest	-	18	-	-	-	-	-100.0%	
Other Non-Op Revenue	-	-	359,700	359,700	359,700	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ 265,531	\$ 350,478	\$ 383,654	\$ 408,777	\$ 395,032	\$ (86,083)	-124.6%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 265,531	\$ 350,478	\$ 383,654	\$ 408,777	\$ 395,032	\$ (86,083)	-124.6%	

Division Department		43 4600	Recreation & Parks Tahoe Vista Rec Area							
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line		
43-4600-3400	Program Revenue	\$ (2,000)	\$ -	\$ -	\$ -	\$ -	\$ (5,625.00)	Operating Revenue		
43-4600-3429	Park per person mitigation fee	(10,000)	(5,624)	(6,000)	(9,000)	(10,500)	(5,000)	Operating Revenue		
43-4600-3430	Facility Rent	-	(9,395)	(8,300)	(12,560)	(14,060)	(5,500)	Operating Revenue		
43-4600-3435	Grant Revenue	(345,000)	(345,000)	-	-	-	-	Grant Revenue		
43-4600-3710	Parking Revenue	(6,500)	(12,652)	(11,100)	(12,073)	(12,373)	(10,000)	Operating Revenue		
43-4600-3725	Concessionaire Commissions	(20,000)	(37,845)	(33,000)	(9,000)	(12,000)	(33,500)	Operating Revenue		
43-4600-3735	Commercial Boat Launch Fee	-	-	-	-	-	-	Operating Revenue		
43-4600-3737	Boat Launch Fee-Annual Pass	-	(19,223)	(10,000)	(48,731)	(53,731)	(8,950)	Operating Revenue		
43-4600-3740	Boat Launch Fee	-	(8,130)	(35,000)	(7,695)	(22,695)	(47,000)	Operating Revenue		
43-4600-3741	Boat AIS Inspection Fee	-	-	(24,500)	(8,345)	(18,345)	(24,500)	Operating Revenue		
43-4600-4110	Salaries & Wage - Regular Full	54,093	32,921	43,461	17,621	39,435	74,045	Salaries and Wages		
43-4600-4100	Accrued Payroll Expense	-	737	-	(144)	(144)	54,613	Salaries and Wages		
43-4600-4115	Salaries & Wage - Temp	10,080	4,484	12,915	7,293	12,459	-	Salaries and Wages		
43-4600-4120	Sick/Personal	-	1,513	-	738	738	-	Salaries and Wages		
43-4600-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages		
43-4600-4125	Vacation Time	-	2,292	-	1,520	1,520	-	Salaries and Wages		
43-4600-4127	Holiday Pay	-	1,600	-	786	786	-	Salaries and Wages		
43-4600-4130	Administrative Leave	-	241	-	-	-	-	Salaries and Wages		
43-4600-4135	Compensatory Time	-	66	-	362	362	-	Salaries and Wages		
43-4600-4145	Overtime	-	293	-	201	201	-	Salaries and Wages		
43-4600-4200	F.I.C.A.	4,909	3,302	4,313	2,195	4,259	9,842	Employee Benefits		
43-4600-4300	Accrued Benefit Expense	-	181	-	(21)	(21)	-	Employee Benefits		
43-4600-4305	Allocated Benefit	15,115	12,342	12,395	8,093	14,314	26,253	Employee Benefits		
43-4600-4345	Workers' Comp Insurance	6,970	4,218	5,461	2,734	5,475	12,845	Employee Benefits		
43-4600-4356	CalPERS	4,417	3,254	3,887	1,841	3,792	6,637	Employee Benefits		
43-4600-4368	Unemployment Insur. Exp Rating	137	157	114	116	173	198	Employee Benefits		
43-4600-4369	Employment Training Tax	4	7	4	5	7	9	Employee Benefits		
43-4600-4465	Contractual Services	-	1,500	-	5,055	5,055	7,250	Outside Services/Contractual		
43-4600-4515	Electricity	4,609	4,295	4,200	2,002	4,102	9,000	Utilities		
43-4600-4530	T.T.S.A.	1,400	1,256	1,634	817	1,634	1,950	Utilities		
43-4600-4540	Telephone	960	490	-	-	-	-	Utilities		
43-4600-4610	Operating Supplies	1,100	919	2,900	19	269	5,900	Other Operating Expenses		
43-4600-4710	Repair & Maint. - Buildings	3,500	991	300	1,562	1,562	1,500	Other Operating Expenses		
43-4600-4730	Repair & Maint. - Grounds	-	-	400	115	115	5,000	Other Operating Expenses		
43-4600-4820	Fees & Permits	600	258	1,760	-	1,760	400	Other Operating Expenses		
43-4600-4910	Printing & Publications	600	-	-	-	-	-	Other Operating Expenses		
43-4600-4520	Water	7,093	7,728	7,649	4,140	7,965	7,887	Internal Expense		
43-4600-4525	Sewer	2,382	2,364	2,553	1,277	2,554	2,830	Internal Expense		
43-4600-3940	Interest Revenue	-	(18)	-	-	-	-	Interest		
43-4600-3950	Miscellaneous Revenue	-	-	(359,700)	(359,700)	(359,700)	-	Other Non-Op Revenue		
Total		\$ (265,531)	\$ (350,478)	\$ (383,654)	\$ (408,777)	\$ (395,032)	\$ 86,083			

2024 Actual as of December 31, 2023



Division Department	51 5100	Recreation & Parks Event Center Operations						
Income Statement	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 410,188	\$ 518,692	\$ 412,174	\$ 230,457	\$ 405,342	\$ 461,814	-11.0%	
Internal Revenue	51,267	69,695	58,197	45,618	67,500	96,730	38.8%	
Total Operating Revenue	\$ 461,455	\$ 588,387	\$ 470,371	\$ 276,075	\$ 472,842	\$ 558,544	-5.1%	
Salaries and Wages	\$ (313,377)	\$ (312,612)	\$ (392,056)	\$ (192,047)	\$ (387,416)	\$ (355,532)	13.7%	
Employee Benefits	(166,959)	(153,607)	(183,753)	(91,838)	(183,960)	(198,719)	29.4%	
Outside Services/Contractual	(26,244)	(23,667)	(34,172)	(12,250)	(30,424)	(33,055)	39.7%	
Utilities	(41,288)	(48,656)	(44,688)	(28,851)	(52,945)	(65,898)	35.4%	
Other Operating Expenses	(125,781)	(115,729)	(127,746)	(50,177)	(103,747)	(113,075)	-2.3%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	(19,116)	(19,621)	(20,673)	(10,516)	(20,852)	(22,144)	12.9%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (692,765)	\$ (673,893)	\$ (803,088)	\$ (385,678)	\$ (779,344)	\$ (788,423)	17.0%	
Operating Contribution	\$ (231,310)	\$ (85,506)	\$ (332,717)	\$ (109,603)	\$ (306,502)	\$ (229,879)	168.8%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (231,310)	\$ (85,506)	\$ (332,717)	\$ (109,603)	\$ (306,502)	\$ (229,879)	168.8%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	65,625	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	5,550	5,550	-	0.0%	
Income(Loss)	\$ (165,685)	\$ (85,506)	\$ (332,717)	\$ (104,053)	\$ (300,952)	\$ (229,879)	168.8%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (165,685)	\$ (85,506)	\$ (332,717)	\$ (104,053)	\$ (300,952)	\$ (229,879)	168.8%	

Division Department		51 5100	Recreation & Parks Event Center Operations					
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line
51-5100-3515	Room Rent	\$ (362,085)	\$ (406,865)	\$ (404,611)	\$ (211,009)	\$ (380,166.38)	\$ (401,814)	Operating Revenue
51-5100-3000	Room Rent	51,267	19,912	58,197	39,248	61,130	-	Operating Revenue
51-5100-3400	Program Revenue	(8,600)	(26,909)	-	(716)	(716)	-	Operating Revenue
51-5100-3507	Forfeited Room Rent	-	(5,651)	-	(900)	(900)	-	Operating Revenue
51-5100-3508	Room Rent Adjustment	-	716	-	-	-	-	Operating Revenue
51-5100-3511	Room Rent Discount	-	1,045	-	-	-	-	Operating Revenue
51-5100-3520	Catering Revenue	(74,500)	(60,666)	(31,850)	(29,900)	(41,550)	(32,700)	Operating Revenue
51-5100-3525	Food&Beverage Revenue	(1,920)	(7,102)	(5,750)	(2,039)	(5,489)	(5,100)	Operating Revenue
51-5100-3530	Linen Rent	(2,900)	(5,675)	(6,960)	(2,575)	(5,935)	(5,250)	Operating Revenue
51-5100-3540	A-V Rent	(1,850)	(4,245)	(3,450)	(7,910)	(10,010)	(4,850)	Operating Revenue
51-5100-3555	Equipment Rent	(9,600)	(22,972)	(17,750)	(13,600)	(20,650)	(12,100)	Operating Revenue
51-5100-3710	Parking Voucher Revenue	-	(280)	-	(1,056)	(1,056)	-	Operating Revenue
51-5100-7000	Internal Room Rent	(28,267)	(30,613)	(30,000)	(25,997)	(43,347)	(39,500)	Internal Revenue
51-5100-7100	Internal Contribution of Room Rent	(23,000)	(39,083)	(28,197)	(19,621)	(24,153)	(57,230)	Internal Revenue
51-5100-4100	Accrued Payroll Expense	-	2,255	-	401	401	7,700	Salaries and Wages
51-5100-4110	Salaries & Wage - Regular Full	299,218	241,385	376,242	149,410	338,254	343,714	Salaries and Wages
51-5100-4115	Salaries & Wage - Temp	12,600	21,060	13,860	12,070	17,614	-	Salaries and Wages
51-5100-4120	Sick/Personal	-	14,991	-	7,622	7,622	734	Salaries and Wages
51-5100-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages
51-5100-4125	Vacation Time	-	17,469	-	10,020	10,020	1,657	Salaries and Wages
51-5100-4127	Holiday Pay	-	12,295	-	6,519	6,519	-	Salaries and Wages
51-5100-4130	Administrative Leave	-	99	-	2,359	2,359	509	Salaries and Wages
51-5100-4135	Compensatory Time	-	1,664	-	1,412	1,412	19	Salaries and Wages
51-5100-4145	Overtime	1,559	1,322	1,954	2,235	3,215	1,200	Salaries and Wages
51-5100-4185	Workers' Comp Leave	-	72	-	-	-	-	Salaries and Wages
51-5100-4200	F.I.C.A.	23,973	23,057	29,992	14,842	29,788	26,975	Employee Benefits
51-5100-4300	Accrued Benefit Expense	-	446	-	91	91	-	Employee Benefits
51-5100-4305	Allocated Benefit	83,609	94,178	107,302	54,772	108,629	121,867	Employee Benefits
51-5100-4345	Workers' Comp Insurance	34,036	15,583	17,103	8,785	17,369	22,802	Employee Benefits
51-5100-4356	CalPERS	24,560	19,232	28,369	13,122	27,361	26,228	Employee Benefits
51-5100-4368	Unemployment Insur. Exp Rating	759	1,067	963	217	700	819	Employee Benefits
51-5100-4369	Employment Training Tax	21	43	24	9	21	29	Employee Benefits
51-5100-4435	Software Licenses/Maintenance	500	-	525	-	525	-	Outside Services/Contractual
51-5100-4465	Contractual Services	25,744	23,667	33,647	12,250	29,899	33,055	Outside Services/Contractual
51-5100-4510	Natural Gas	5,150	12,191	8,600	2,051	8,101	10,250	Utilities
51-5100-4515	Electricity	22,098	21,262	19,200	18,263	27,863	37,200	Utilities
51-5100-4530	T.T.S.A.	6,800	6,710	8,728	4,364	8,728	10,360	Utilities
51-5100-4535	Cable	-	-	-	-	-	-	Utilities
51-5100-4540	Telephone	1,200	873	660	-	330	-	Utilities
51-5100-4545	Disposal	6,040	7,620	7,500	4,173	7,923	8,088	Utilities
51-5100-4610	Operating Supplies	12,400	12,266	14,200	9,096	16,116	11,260	Other Operating Expenses
51-5100-4620	Uniforms	1,156	1,436	1,646	817	817	-	Other Operating Expenses
51-5100-4621	Safety Gear	-	763	-	310	310	-	Other Operating Expenses
51-5100-4640	Equipment	16,600	16,515	12,500	2,261	7,261	13,000	Other Operating Expenses
51-5100-4685	Cost of Sales - Alcohol	-	-	-	-	-	-	Other Operating Expenses

Division Department		51 5100	Recreation & Parks Event Center Operations						
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Income Statement Line	
51-5100-4665	Cost of Sales - Food&Beverage	\$ 2,180	\$ 3,461	\$ 1,440	\$ 661	\$ 1,380.91	\$ 1,200	Other Operating Expenses	
51-5100-4710	Repair & Maint. - Buildings	24,400	28,454	24,000	1,779	13,779	13,620	Other Operating Expenses	
51-5100-4730	Repair & Maint - Grounds	-	-	-	204	204	-	Other Operating Expenses	
51-5100-4740	Repair & Maint. - Other	6,000	2,191	4,800	1,185	3,585	6,000	Other Operating Expenses	
51-5100-4815	Postage	50	-	20	13	23	50	Other Operating Expenses	
51-5100-4820	Fees & Permits	550	620	550	-	550	500	Other Operating Expenses	
51-5100-4830	Travel	2,000	1,718	2,000	-	1,000	2,000	Other Operating Expenses	
51-5100-4846	Credit Card Merchant Charges	12,000	10,924	13,200	5,734	12,334	11,225	Other Operating Expenses	
51-5100-4855	Conference, Education, & Training Registration or Fees	1,000	683	1,000	-	500	1,350	Other Operating Expenses	
51-5100-4860	Cash Over/Short	-	-	-	-	-	-	Other Operating Expenses	
51-5100-4880	Memberships	1,105	400	650	750	1,400	1,150	Other Operating Expenses	
51-5100-4890	Employee Relations	-	-	540	102	372	820	Other Operating Expenses	
51-5100-4900	Advertising	46,340	36,299	38,200	27,267	41,617	43,400	Other Operating Expenses	
51-5100-4910	Printing & Publications	-	-	13,000	-	2,500	7,500	Other Operating Expenses	
51-5100-4520	Water	7,476	6,995	7,029	3,694	7,208	7,023	Internal Expense	
51-5100-4525	Sewer	11,640	12,626	13,644	6,822	13,644	15,121	Internal Expense	
51-5100-4895	Miscellaneous	-	-	-	(5,550)	(5,550)	-	Other Non-Op Expenses	
51-5100-3950	Miscellaneous Revenue	-	-	-	-	-	-	Other Non-Op Revenue	
51-5100-3435	Grant Revenue	(65,625)	-	-	-	-	-	Grant Revenue	
Total		\$ 165,685	\$ 85,506	\$ 332,717	\$ 104,053	\$ 300,952	\$ 229,879		

Division	51	Recreation & Parks	2022	2023	2024	2025			
Department	5100	Event Center Operations	Budget	Budget	Budget	Budget			
Additional Information for Selected Accounts									
4465	Contractual Services								
	Linen Services	\$	840	\$	2,400	\$	2,100	\$	2,350
	Carpet Cleaning		4,000		2,500		-		-
	Seasonal Lighting		5,000		1,500		1,500		1,500
	Alarm Service		400		360		840		780
	Tank System Test		560		560		700		900
	Web Camera		1,194		1,194		1,200		-
	Rendering		600		600		600		300
	Pest Control		1,140		1,200		1,452		1,800
	Shredding		-		480		400		450
	Kitchen Appliance & Repairs		5,900		1,800		-		-
	Wallpaper Lakeview Suite/ Paint		-		-		-		-
	HVAC Maintenance		1,300		1,300		2,400		1,400
	Fire Extinguisher Service		312		350		450		1,000
	Fire Suppression/Hood Inspection		500		500		500		500
	Snow Removal		14,520		11,000		21,505		22,075
	Total Contractual Services		\$ 36,266		\$ 25,744		\$ 33,647		\$ 33,055
4610	Operating Supplies								
	Coffee Service Supplies	\$	440	\$	280	\$	200	\$	360
	Light Bulbs		720		600		-		-
	Various Hardware & Operating Supplies		8,400		11,520		14,000		10,900
	Total Operating Supplies		\$ 9,560		\$ 12,400		\$ 14,200		\$ 11,260
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		5,000
	Various Furniture		-		-		-		8,000
	Total Equipment		\$ 9,500		\$ 16,600		\$ 12,500		\$ 13,000
4710	Repair & Maint. - Buildings								
	Miscellaneous Building Repairs	\$	9,600	\$	14,400	\$	24,000	\$	6,000
	HVAC System Repairs		-		-		-		2,520
	Restroom Upgrades		12,000		-		-		-
	Doors & Locks		8,000		-		-		5,100
	Total Repair & Maint. - Buildings		\$ 29,600		\$ 14,400		\$ 24,000		\$ 13,620
4900	Advertising								
	Web Maintenance and Advertising	\$	16,000	\$	-	\$	-	\$	-
	Bridal Guides		2,500		21,140		14,500		18,500
	Google Marketing		8,024		-		-		-
	Video & Photo Collateral		-		6,000		-		-
	Printed Advertisement		-		-		-		1,200
	Internet Presence/Social Media		-		19,200		23,700		23,700
	Total Advertising		\$ 26,524		\$ 46,340		\$ 38,200		\$ 43,400

2024 Actual as of December 31, 2023



Internal Revenue & Expense

Income Statement	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget
Operations						
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Revenue	197,271	200,124	153,288	100,675	151,012	207,577
Total Operating Revenue	\$ 197,271	\$ 200,124	\$ 153,288	\$ 100,675	\$ 151,012	\$ 207,577
Cost of Sales Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Outside Services/Contractual	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
Administration-Buildings-Fleet	-	-	-	-	-	-
Internal Expense	(182,827)	(187,819)	(153,288)	(100,675)	(151,012)	(207,577)
Debt Service	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total Operating Expense	\$ (182,827)	\$ (187,819)	\$ (153,288)	\$ (100,675)	\$ (151,012)	\$ (207,577)
Operating Contribution	\$ 14,444	\$ 12,305	\$ -	\$ -	\$ -	\$ -
Allocation of Base	-	-	-	-	-	-
Allocation of Fleet	-	-	-	-	-	-
Allocation of General & Administrative	-	-	-	-	-	-
Operating Income(Loss)	\$ 14,444	\$ 12,305	\$ -	\$ -	\$ -	\$ -
Non-Operations						
Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non-Op Expenses	-	-	-	-	-	-
Income(Loss)	\$ 14,444	\$ 12,305	\$ -	\$ -	\$ -	\$ -
Additional Funding Sources						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
Balance	\$ 14,444	\$ 12,305	\$ -	\$ -	\$ -	\$ -

Account Number	Description	2025 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	153,510	Total Operating Expense	# Vehicles Utilized	35	34	14	(64,733)	(62,884)	(25,893)
	Total Allocations	\$ 93,510						\$ (29,426)	\$ (38,192)	\$ (25,893)
	Board									
	Allocation of Benefit Expense	24,000	Salary & Wages - Regular Full Time							
	Allocation of Benefit Expense	171,938	NonPayroll Benefits							
	Total Allocations	716.41%	Allocation Rate							
	Organization									
	Allocation of Benefit Expense	5,947,614	Salary & Wages - Regular Full Time							
	Allocation of Benefit Expense	2,108,778	NonPayroll Benefits							
	Total Allocations	35.46%	Allocation Rate							

IS Line	Allocation Basis	Total Expense	Allocation of General & Administrative with Base		
			Wastewater	Water	Recreation & Parks
Operating Revenue	Operating Expense	\$ (30,000)	\$ (11,077)	\$ (10,460)	\$ (8,463)
Salaries and Wages	Operating Expense	2,339,592	863,873	815,704	660,015
Employee Benefits	Operating Expense	1,329,048	490,739	463,376	374,933
Outside Services/Contractual	Operating Expense	668,078	246,682	232,927	188,469
Utilities	Operating Expense	135,104	49,886	47,104	38,114
Other Operating Expenses	Operating Expense	372,420	137,513	129,845	105,062
Other Operating Expenses	Revenue	93,900	39,746	42,617	11,538
Insurance	Operating Expense	108,046	39,895	37,670	30,480
Internal Expense	Operating Expense	97,667	36,063	34,052	27,553
Depreciation	Operating Expense	157,167	58,033	54,797	44,338
	Total	\$ 5,271,022	\$ 1,951,351	\$ 1,847,632	\$ 1,472,039

North Tahoe
Public Utility District
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Fiscal Year 2024/2025
Organizational Chart
&
Staffing Schedule



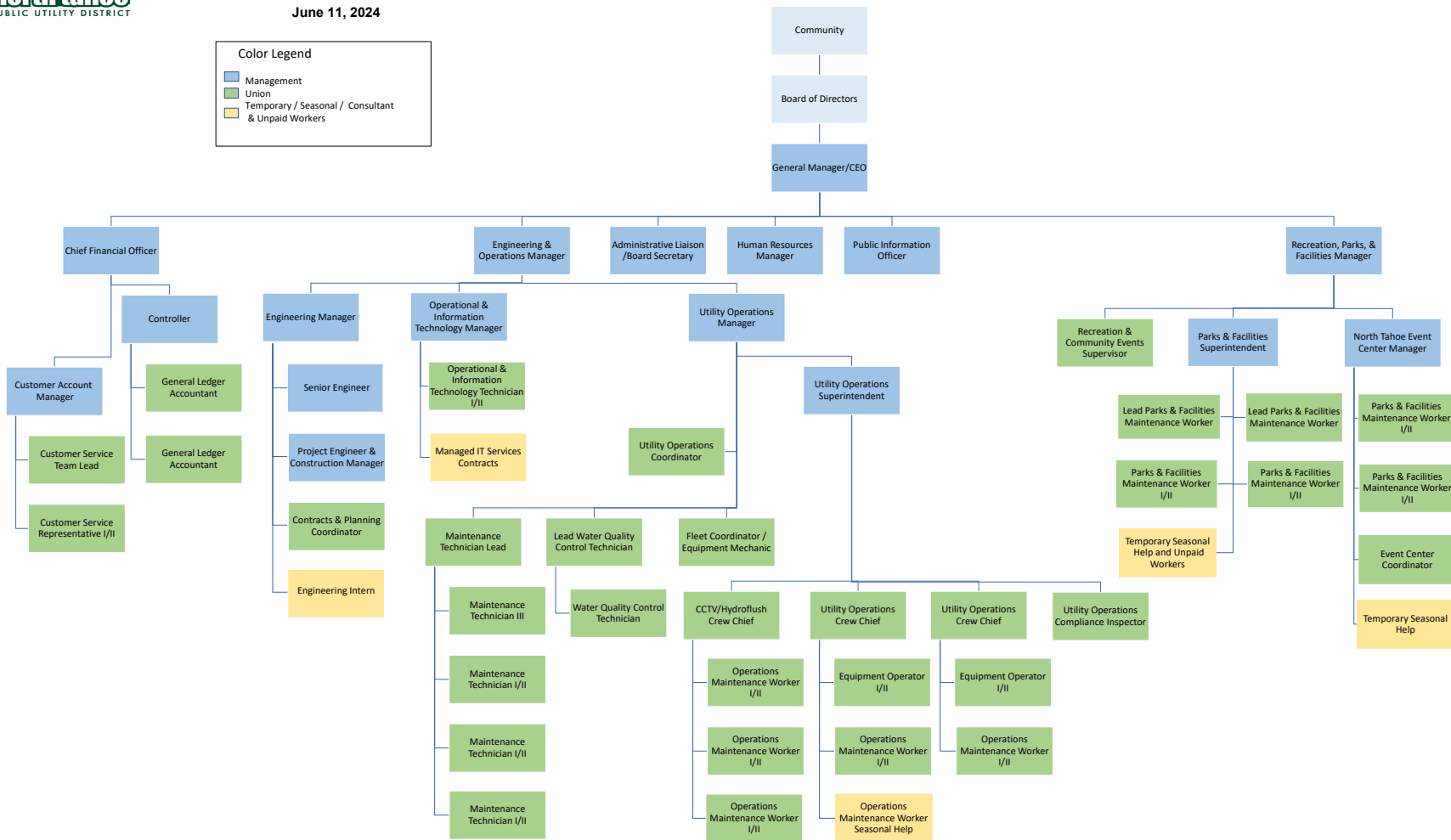
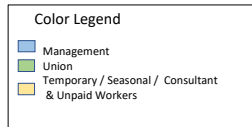
Staffing Schedule

Position	Schedule	11-1130	11-1200	11-1500	11-1800	11-5040	11-5044	14-2400	21-2120	21-2130	21-5030	31-3105	31-3120	31-3130	31-5030	43-4300	43-4310	43-4320	43-4370	43-4600	51-5100	Total	FTE
DIRECTOR	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIRECTOR	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIRECTOR	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIRECTOR	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIRECTOR	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTRACTS & PLANNING COORD.	Full Time	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
ENGINEERING & OPERATIONS MANAGER	Full Time	1,040	-	-	-	-	-	-	-	-	520	-	-	-	520	-	-	-	-	-	-	2,080	1.00
ENGINEERING MANAGER	Full Time	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
PROJECT ENGINEER & CONSTRUCTION MANAGER	Full Time	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
SENIOR ENGINEER	Full Time	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
CONTROLLER	Full Time	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
CUSTOMER ACCOUNT MANAGER	Full Time	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
CUSTOMER SERVICE REP II	Full Time	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
CUSTOMER SERVICE TEAM LEAD	Full Time	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
GL ACCOUNTANT	Full Time	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
GL ACCOUNTANT	Full Time	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
TECHNOLOGY & PUBLIC INFORMATION ADMIN.	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
ADMINISTRATIVE LIAISON/BOARD SECRETARY	Full Time	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
CHIEF FINANCIAL OFFICER	Full Time	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
GENERAL MANAGER/CEO	Full Time	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
HUMAN RESOURCES MANAGER	Full Time	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
OIT TECHNICIAN II	Full Time	-	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
OPERATIONS & INFORMATION TECHNOLOGY MANAGER	Full Time	-	-	-	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
FLEET COORD/EQUIP MECH	Full Time	-	-	-	-	-	-	2,000	-	-	80	-	-	-	-	-	-	-	-	-	-	2,080	1.00
CCTV & HYDRO-FLUSH CREW CHIEF	Full Time	-	-	-	-	-	-	30	1,570	40	400	-	40	-	-	-	-	-	-	-	-	2,080	1.00
EQUIPMENT OPERATOR I	Full Time	-	-	-	-	-	-	40	800	100	400	-	740	-	-	-	-	-	-	-	-	2,080	1.00
EQUIPMENT OPERATOR II	Full Time	-	-	-	-	-	-	30	930	100	400	-	620	-	-	-	-	-	-	-	-	2,080	1.00
LEAD WATER QUALITY CONTROL TECHNICIAN	Full Time	-	-	-	-	-	-	30	68	10	600	-	1,372	-	-	-	-	-	-	-	-	2,080	1.00
LEAD MAINTENANCE TECHNICIAN	Full Time	-	-	-	-	-	-	30	-	842	520	120	200	368	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE TECH II	Full Time	-	-	-	-	-	-	30	-	300	400	80	400	870	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE TECH II	Full Time	-	-	-	-	-	-	30	-	1,600	200	80	-	170	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE TECH II	Full Time	-	-	-	-	-	-	30	-	510	300	1,020	-	220	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE TECH III	Full Time	-	-	-	-	-	-	-	-	-	1,040	-	-	-	1,040	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	Full Time	-	-	-	-	-	-	30	810	40	400	-	800	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	Full Time	-	-	-	-	-	-	30	810	40	400	-	800	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	Full Time	-	-	-	-	-	-	30	810	40	400	-	800	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	Full Time	-	-	-	-	-	-	30	810	40	400	-	800	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER II	Full Time	-	-	-	-	-	-	30	1,690	60	200	-	100	-	-	-	-	-	-	-	-	2,080	1.00
UTILITY OPERATIONS COMPLIANCE INSPECTOR	Full Time	-	-	-	-	-	-	30	850	30	400	-	770	-	-	-	-	-	-	-	-	2,080	1.00
OPERATIONS COORDINATOR	Full Time	-	-	-	-	-	-	-	-	-	1,040	-	-	-	1,040	-	-	-	-	-	-	2,080	1.00
UTILITY OPERATIONS MANAGER	Full Time	-	-	-	-	-	-	312	-	-	884	-	-	-	884	-	-	-	-	-	-	2,080	1.00
UTILITY OPERATIONS SUPERINTENDENT	Full Time	-	-	-	-	-	-	-	-	-	1,040	-	-	-	1,040	-	-	-	-	-	-	2,080	1.00
UTILITY OPS CREW CHIEF	Full Time	-	-	-	-	-	-	30	842	40	400	-	768	-	-	-	-	-	-	-	-	2,080	1.00
UTILITY OPS CREW CHIEF	Full Time	-	-	-	-	-	-	30	842	40	400	-	768	-	-	-	-	-	-	-	-	2,080	1.00
WATER QUALITY CONTROL TECHNICIAN	Full Time	-	-	-	-	-	-	30	68	-	400	-	1,582	-	-	-	-	-	-	-	-	2,080	1.00
RECREATION & COMMUNITY EVENT SUPERVISOR	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	-	-	-	2,080	1.00
LEAD PARKS FACILITIES BEACH MAINT WRKS	Full Time	-	-	-	400	-	-	-	-	-	-	-	-	-	-	100	700	-	480	400	-	2,080	1.00
LEAD PARKS FACILITIES BEACH MAINT WRKS	Full Time	-	-	-	100	-	-	-	-	-	-	-	-	-	-	167	1,008	-	405	400	-	2,080	1.00
P & F MAINT WORKER I	Full Time	-	-	-	100	-	-	-	-	-	-	-	-	-	-	40	1,000	-	580	360	-	2,080	1.00
P & F MAINT WORKER II	Full Time	-	-	-	201	-	-	-	-	-	-	-	-	-	-	75	700	-	600	504	-	2,080	1.00
PARKS & FACILITIES SUPERINTENDENT	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	400	-	240	240	-	2,080	1.00
RECREATION, PARKS, & FACILITIES MANAGER	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,480	-	300	-	-	300	2,080	1.00
EVENT CENTER COORDINATOR	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	2,080	1.00
EVENT CENTER MANAGER	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	2,080	1.00
P & F MAINT WORKER I	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	2,080	1.00
P & F MAINT WORKER II	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	2,080	1.00
Engineering Seasonal	Temporary	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0.24
NTEC Seasonal	Temporary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	350	0.17
R&P Seasonal	Temporary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,944	1,089	807	2,277	-	6,117	2.94
Ops Seasonal	Temporary	-	-	-	-	-	-	20	904	104	400	-	652	-	-	-	-	-	-	-	-	2,080	1.00
Budget	Total Hours	9,860	12,480	2,080	801	8,320	4,160	2,852	11,804	3,936	11,624	1,300	11,212	1,628	4,524	3,062	5,752	3,469	3,112	4,181	8,970	115,127	55.35
Budget	FTE	4.74	6.00	1.00	0.39	4.00	2.00	1.37	5.68	1.89	5.59	0.63	5.39	0.78	2.18	1.47	2.77	1.67	1.50	2.01	4.31	55.35	
Prior Year Budget	Total FTE's	5.00	6.00	1.00	0.64	4.00	2.00	1.22	5.76	2.02	3.19	1.42	6.45	0.95	1.43	1.92	2.80	0.59	1.69	0.80	4.91	53.78	
Increase(Decrease) from Prior Year		(0.26)	-	-	(0.25)	-	-	0.16	(0.08)	(0.13)	2.39	(0.80)	(1.06)	(0.17)	0.75	(0.45)	(0.03)	1.08	(0.19)	1.21	(0.60)	1.57	



FISCAL YEAR 2024/2025 ORGANIZATIONAL CHART

June 11, 2024



North Tahoe Public Utility District

DRAFT

Fiscal Year

2024/2025

Capital Budget



WASTEWATER

Description	Rollforward	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total Budget
Packaged Satellite Sewer Pump Station Improvements Project S-1, S-2, N-2, D-2, D-5, S-3*	\$	137,083					\$ -
Lower Lateral CIPP Rehabilitation		\$ 70,000	\$ 73,000	\$ 76,000	\$ 79,000	\$ 82,000	\$ 380,000
Sewer Force Main Improvements		\$ 70,000	\$ 73,000	\$ 76,000	\$ 79,000	\$ 82,000	\$ 380,000
Lower Lateral Replacement		\$ 70,000	\$ 73,000	\$ 76,000	\$ 79,000	\$ 82,000	\$ 380,000
Sewer Collection System Improvements		\$ 70,000	\$ 73,000	\$ 76,000	\$ 79,000	\$ 82,000	\$ 380,000
Gravity Main Rehabilitation and Replacement			\$ 100,000		\$ 1,450,000	\$ 1,900,000	\$ 3,450,000
Sewage Export System Inspection/Analysis Predesign/Construction **	\$	150,000	\$ 100,000	\$ 1,110,000			\$ 1,210,000
Satellite PS Rehabilitation Design	\$	118,349					\$ -
Easement Clearing (location TBD)			\$ 70,000		\$ 70,000		\$ 140,000
SCADA Infrastructure Improvements		\$ 25,000	\$ 65,000		\$ 70,000		\$ 160,000
Sewage Pump Station Improvements		\$ 60,000	\$ 16,000		\$ 17,500	\$ 225,000	\$ 318,500
Pavement Maintenance - Slurry Seal		\$ 20,500	\$ 21,000	\$ 22,000	\$ 23,000	\$ 30,000	\$ 116,500
Satellite PS Improvements Project - 3 Stations Phase 1		\$ 100,000	\$ 600,000				\$ 700,000
Satellite PS Improvements Project - 2 Stations Phase 2			\$ 80,000	\$ 400,000			\$ 480,000
Satellite PS Improvements Project - 3 Stations Phase 3				\$ 100,000	\$ 600,000		\$ 700,000
Grinder Station Replacement					\$ 40,000	\$ 200,000	\$ 240,000
State Route 28 Adjust Structures - Wastewater		\$ 65,000	\$ 65,000				\$ 130,000
Total Capital	\$	405,432	\$ 650,500	\$ 1,309,000	\$ 1,936,000	\$ 2,586,500	\$ 2,683,000
EBIDA less Contributed Capital		\$ (418,275)	\$ 178,420	\$ 515,145	\$ 983,904	\$ 1,497,845	
Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	
Addition(Depletion) of Reserves		\$ (1,068,775)	\$ (1,130,580)	\$ (1,420,855)	\$ (1,602,596)	\$ (1,185,155)	

WATER

Description	Rollforward	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total Budget
Brockway Drinking Water and Fire Protection Infrastructure*	\$ (60,000)	\$ 2,600,000					\$ 2,600,000
National Ave Water Treatment Plant Equipment End-of-Life Replacement **	\$ 150,000	\$ 125,000	\$ 100,000	\$ 450,000	\$ 1,700,000	\$ 400,000	\$ 2,775,000
Trout Fire Protection Water Infrastructure**		\$ 25,000	\$ 3,100,000				\$ 3,125,000
Water PS Mechanical and Electrical Improvements		\$ 70,000	\$ 73,000	\$ 76,000	\$ 79,000	\$ 82,000	\$ 380,000
Water Facility Improvements		\$ 70,000	\$ 73,000	\$ 76,000	\$ 79,000	\$ 82,000	\$ 380,000
Pavement Maintenance - Slurry Seal		\$ 25,000	\$ 25,000	\$ 27,500	\$ 27,500	\$ 35,000	\$ 140,000
Smart Metering Infrastructure Improvements		\$ 60,000			\$ 1,150,000		\$ 1,210,000
Carnelian Woods Service Lateral and Meter Replacement - Phase II		\$ 250,000	\$ 135,000	\$ 135,000			\$ 520,000
Brook - Fox Trailer Park Water Service Improvements		\$ 75,000					\$ 75,000
State Route 28 Adjust Structures - Water			\$ 21,000				\$ 21,000
SR28 / SR267 Watermain Relocation				\$ 225,000			\$ 225,000
Brook, Salmon and Brockway Vista Drinking Water and Fire Protection Infrastructure					\$ 150,000	\$ 2,100,000	\$ 2,250,000
Commonwealth to Kingswood SR 267 Undercrossing Replacement						\$ 150,000	\$ 150,000
Total Capital	\$ 90,000	\$ 3,300,000	\$ 3,527,000	\$ 989,500	\$ 3,185,500	\$ 2,849,000	\$ 13,851,000
EBIDA less Contributed Capital		\$ 3,643,785	\$ 559,142	\$ 933,171	\$ 1,431,652	\$ 1,995,378	
Debt Service		\$ 446,000	\$ 446,000	\$ 446,000	\$ 446,000	\$ -	
Addition(Depletion) of Reserves		\$ (102,215)	\$ (3,413,858)	\$ (502,329)	\$ (2,199,848)	\$ (853,622)	

RECREATION & PARKS

Description	Rollforward	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total Budget
Joint Needs Analysis - NTPUD/TCPUD Phase III *	\$ 52,945						\$ -
Wayfinding and Destination Signage Project *		\$ 140,000					\$ 140,000
NTEC Architectural Planning Study *	\$ 23,709						\$ -
Pickleball Plaza Improvements *	\$ (15,210)	\$ 300,000					\$ 300,000
NTEC Emergency Generator *	\$ 249,104	\$ 160,000					\$ 160,000
NTEC - Furnishings, Fixtures and Building Improvements		\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 450,000
Park Facility Improvements		\$ 80,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 320,000
Pavement Maintenance - Slurry Seal		\$ 60,000	\$ 60,000	\$ 60,000	\$ 100,000	\$ 500,000	\$ 780,000
NTRP Multi-Purpose Trail Connection (Design)		\$ 150,000	\$ 500,000				\$ 650,000
Secline Property Improvements (Design)		\$ 120,000	\$ 120,000	\$ 120,000			\$ 360,000
Regional Park Parking Management		\$ 70,000	\$ 180,000				\$ 250,000
TVRA Dredging Project			\$ 400,000				\$ 400,000
Parks Building Improvements			\$ 60,000				\$ 60,000
Pinedrop Trail Reconstruction (Design)				\$ 150,000			\$ 150,000
TVRA East End Improvements (Design)				\$ 60,000			\$ 60,000
NTRP - Skate Park & Basketball Courts (Design)				\$ 150,000			\$ 150,000
NTRP - ADA/Parking Improvements at Field #5				\$ 60,000	\$ 600,000		\$ 660,000
NTRP - Ramada						\$ 120,000	\$ 120,000
NTEC - Bathroom Remodel (Design)		\$ 50,000					\$ 50,000
TVRA - Bathroom Remodel (Design)				\$ 60,000			\$ 60,000
NTRP - Bocce Courts						\$ 120,000	\$ 120,000
Total Capital	\$ 310,548	\$ 1,180,000	\$ 1,480,000	\$ 820,000	\$ 860,000	\$ 900,000	\$ 5,240,000
EBIDA less Contributed Capital		\$ 1,220,250	\$ (1,958,142)	\$ (2,016,886)	\$ (2,077,393)	\$ (2,139,715)	
Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	
Addition(Depletion) of Reserves		\$ 40,250	\$ (3,438,142)	\$ (2,836,886)	\$ (2,937,393)	\$ (3,039,715)	

GENERAL & ADMINISTRATIVE AND BASE

Description	Rollforward	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total Budget
Base Administration Building Improvements		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Master Plan: Corporation Yard Layout *	\$ 200,000						\$ -
Pavement Maintenance - Slurry Seal						\$ 40,000	\$ 40,000
Electric Vehicle Charging Station			\$ 60,000				\$ 60,000
Server and Network Equipment Replacement		\$ 50,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 110,000
Administration Building Roof Improvements		\$ 250,000					\$ 250,000
Base Area Site Improvements		\$ 10,000					\$ 10,000
Accounting Department Furniture		\$ 20,000					\$ 20,000
Total Capital	\$ 200,000	\$ 355,000	\$ 100,000	\$ 40,000	\$ 40,000	\$ 80,000	\$ 615,000
EBIDA less Contributed Capital		\$ 943,610	\$ 6,971,918	\$ 7,181,076	\$ 7,396,508	\$ 7,618,403	
Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	
Addition(Depletion) of Reserves		\$ 588,610	\$ 6,871,918	\$ 7,141,076	\$ 7,356,508	\$ 7,538,403	

FLEET

Description	Rollforward	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total Budget	
Truck: 3/4 ton 2500HD 4x4 GMC Sierra *	\$	75,000					\$ -	
Truck: 3/4 ton 2500HD 4x4 GMC Sierra *	\$	75,000					\$ -	
Truck: 3/4 ton 2500HD 4x4 GMC Sierra *	\$	75,000					\$ -	
Truck: 3/4 ton 2500HD 4x4 GMC Sierra *	\$	75,000					\$ -	
Mechanical Wheelbarrow				\$ 25,000			\$ 25,000	
Portable Water Pump		\$ 60,000					\$ 60,000	
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: 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	
Truck: 1/2 ton 1500HD 4x4 GMC Sierra						\$ 75,000	\$ 75,000	
Truck: 1/2 ton 1500HD 4x4 GMC Sierra						\$ 75,000	\$ 75,000	
MultiHog Attachments		\$ 15,000	\$ 25,000				\$ 40,000	
Total Capital	\$	300,000	\$ 255,000	\$ 700,000	\$ 175,000	\$ 750,000	\$ 150,000	\$ 2,030,000
EBIDA less Contributed Capital		\$ 349,888	\$ 360,385	\$ 371,197	\$ 382,333	\$ 393,803		
Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -		
Addition(Depletion) of Reserves		\$ 94,888	\$ (339,615)	\$ 196,197	\$ (367,667)	\$ 243,803		

		2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total Budget
Total Capital	\$ 1,305,980	\$ 5,740,500	\$ 7,116,000	\$ 3,960,500	\$ 7,422,000	\$ 6,662,000	\$ 30,901,000
EBIDA less Contributed Capital		\$ 5,739,259	\$ 6,111,723	\$ 6,983,701	\$ 8,117,004	\$ 9,365,714	
Debt Service		\$ 446,000	\$ 446,000	\$ 446,000	\$ -	\$ -	
Addition(Depletion) of Reserves		\$ (447,241)	\$ (1,450,277)	\$ 2,577,201	\$ 695,004	\$ 2,703,714	

* Project carry-over from Prior Year

** Multi-year project

**RESOLUTION NO. 2024-14
OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE
PUBLIC UTILITY DISTRICT ADOPTING THE FISCAL YEAR
2024/2025 PUBLICLY AVAILABLE PAY SCHEDULE FOR ALL
EMPLOYEES AS REQUIRED BY CALPERS**

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

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

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

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the North Tahoe Public Utility District hereby adopts the Fiscal Year 2024/2025 salary schedule attached hereto as Exhibit 1 and incorporated herein by this reference, with an effective date of July 7, 2024.

APPROVED AND ADOPTED this 11th day of June, 2024.

AYES:

NOES:

ABSTAIN:

ABSENT:

**Sarah Coolidge, President
Board of Directors**

ATTEST:

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

EXHIBIT 1
SALARY SCHEDULE

North Tahoe Public Utility District
Bi-Weekly Salary Range Schedule
Effective July 7, 2024
COLA = 3.2%

Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Controller	4,405.60	4,625.60	4,856.80	5,099.20	5,353.60	5,620.80
Customer Account Manager	3,606.40	3,786.40	3,975.20	4,173.60	4,381.60	4,600.00
Engineering & Operations Manager	6,814.40	7,154.40	7,512.00	7,887.20	8,280.80	8,694.40
Engineering Manager	6,215.20	6,525.60	6,851.20	7,193.60	7,552.80	7,930.40
Senior Engineer	5,405.60	5,675.20	5,958.40	6,256.00	6,568.80	6,896.80
Project Engineer & Construction Manager	4,722.40	4,958.40	5,205.60	5,465.60	5,738.40	6,024.80
Utility Operations Manager	5,472.00	5,744.80	6,032.00	6,333.60	6,649.60	6,981.60
Utility Operations Superintendent	4,528.80	4,755.20	4,992.80	5,242.40	5,504.00	5,779.20
Administrative Liaison/Board Secretary	3,680.00	3,863.20	4,056.00	4,258.40	4,471.20	4,694.40
Human Resources Manager	4,714.40	4,949.60	5,196.80	5,456.00	5,728.00	6,014.40
Operational & Information Technology Manager	4,722.40	4,958.40	5,205.60	5,465.60	5,738.40	6,024.80
Public Information Officer	3,680.00	3,863.20	4,056.00	4,258.40	4,471.20	4,694.40
Recreation, Parks, & Facilities Manager	4,457.60	4,680.00	4,913.60	5,159.20	5,416.80	5,687.20
Parks and Facilities Superintendent	3,765.60	3,953.60	4,151.20	4,358.40	4,576.00	4,804.80
Event Center Manager	3,188.80	3,348.00	3,515.20	3,690.40	3,874.40	4,068.00
Chief Financial Officer	6,637.82		By Agreement			9,540.63
General Manager/CEO	8,296.45		By Agreement			11,614.54

North Tahoe Public Utility District
Effective July 7, 2024
COLA = 3.2%

Position	Hourly Wage Range Schedule						Bi-Weekly Hourly Wage Range Schedule					
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Maintenance Worker I	28.98	30.42	31.94	33.53	35.20	36.96	2,318.40	2,433.60	2,555.20	2,682.40	2,816.00	2,956.80
Maintenance Worker II	33.31	34.97	36.71	38.54	40.46	42.48	2,664.80	2,797.60	2,936.80	3,083.20	3,236.80	3,398.40
Equipment Operator I	31.47	33.04	34.69	36.42	38.24	40.15	2,517.60	2,643.20	2,775.20	2,913.60	3,059.20	3,212.00
Equipment Operator II	35.80	37.58	39.45	41.42	43.49	45.66	2,864.00	3,006.40	3,156.00	3,313.60	3,479.20	3,652.80
Water Quality Control Technician	33.31	34.97	36.71	38.54	40.46	42.48	2,664.80	2,797.60	2,936.80	3,083.20	3,236.80	3,398.40
Lead Water Quality Control Technician	38.99	40.93	42.97	45.11	47.36	49.72	3,119.20	3,274.40	3,437.60	3,608.80	3,788.80	3,977.60
Operations Coordinator	33.59	35.26	37.02	38.87	40.81	42.85	2,687.20	2,820.80	2,961.60	3,109.60	3,264.80	3,428.00
Maintenance Tech I	34.63	36.36	38.17	40.07	42.07	44.17	2,770.40	2,908.80	3,053.60	3,205.60	3,365.60	3,533.60
Maintenance Tech II	39.82	41.81	43.90	46.09	48.39	50.80	3,185.60	3,344.80	3,512.00	3,687.20	3,871.20	4,064.00
Maintenance Tech III	42.81	44.95	47.19	49.54	52.01	54.61	3,424.80	3,596.00	3,775.20	3,963.20	4,160.80	4,368.80
Lead Maintenance Technician	46.61	48.94	51.38	53.94	56.63	59.46	3,728.80	3,915.20	4,110.40	4,315.20	4,530.40	4,756.80
Lead Mechanical Technician	46.61	48.94	51.38	53.94	56.63	59.46	3,728.80	3,915.20	4,110.40	4,315.20	4,530.40	4,756.80
Lead Instrumentation & Electrical Technician	46.61	48.94	51.38	53.94	56.63	59.46	3,728.80	3,915.20	4,110.40	4,315.20	4,530.40	4,756.80
Utility Operations Compliance Inspector	35.80	37.58	39.45	41.42	43.49	45.66	2,864.00	3,006.40	3,156.00	3,313.60	3,479.20	3,652.80
Utility Operations Crew Chief	38.99	40.93	42.97	45.11	47.36	49.72	3,119.20	3,274.40	3,437.60	3,608.80	3,788.80	3,977.60
Utility Operations CCTV & Hydro-Flush Crew Chief	38.99	40.93	42.97	45.11	47.36	49.72	3,119.20	3,274.40	3,437.60	3,608.80	3,788.80	3,977.60
Fleet Coord/Equip Mechanic	37.72	39.60	41.58	43.65	45.83	48.12	3,017.60	3,168.00	3,326.40	3,492.00	3,666.40	3,849.60
Fleet Assistant	27.21	28.57	29.99	31.48	33.05	34.70	2,176.80	2,285.60	2,399.20	2,518.40	2,644.00	2,776.00
Administrative Assistant	28.52	29.94	31.43	33.00	34.65	36.38	2,281.60	2,395.20	2,514.40	2,640.00	2,772.00	2,910.40
Contracts & Planning Coordinator	34.80	36.54	38.36	40.27	42.28	44.39	2,784.00	2,923.20	3,068.80	3,221.60	3,382.40	3,551.20
GIS & SCADA Systems Engineer	50.11	52.61	55.24	58.00	60.90	63.94	4,008.80	4,208.80	4,419.20	4,640.00	4,872.00	5,115.20
Associate Engineer	55.57	58.34	61.25	64.31	67.52	70.89	4,445.60	4,667.20	4,900.00	5,144.80	5,401.60	5,671.20
Assistant Engineer	43.42	45.59	47.86	50.25	52.76	55.39	3,473.60	3,647.20	3,828.80	4,020.00	4,220.80	4,431.20
Engineering Technician I	29.56	31.03	32.58	34.20	35.90	37.69	2,364.80	2,482.40	2,606.40	2,736.00	2,872.00	3,015.20
Engineering Technician II	33.98	35.67	37.45	39.32	41.28	43.34	2,718.40	2,853.60	2,996.00	3,145.60	3,302.40	3,467.20
Public Works Construction Inspector	33.41	35.08	36.83	38.67	40.60	42.62	2,672.80	2,806.40	2,946.40	3,093.60	3,248.00	3,409.60
Parks & Facilities Maintenance Worker I	24.14	25.34	26.60	27.92	29.31	30.77	1,931.20	2,027.20	2,128.00	2,233.60	2,344.80	2,461.60
Parks & Facilities Maintenance Worker II	27.36	28.72	30.15	31.65	33.23	34.89	2,188.80	2,297.60	2,412.00	2,532.00	2,658.40	2,791.20
Lead Parks & Facilities Maintenance Worker	30.33	31.84	33.43	35.10	36.85	38.69	2,426.40	2,547.20	2,674.40	2,808.00	2,948.00	3,095.20
Parks & Facilities Supervisor	29.80	31.29	32.85	34.49	36.21	38.02	2,384.00	2,503.20	2,628.00	2,759.20	2,896.80	3,041.60
Park & Facilities Coordinator I	24.57	25.79	27.07	28.42	29.84	31.33	1,965.60	2,063.20	2,165.60	2,273.60	2,387.20	2,506.40
Park & Facilities Coordinator II	28.44	29.86	31.35	32.91	34.55	36.27	2,275.20	2,388.80	2,508.00	2,632.80	2,764.00	2,901.60
Event Center Coordinator	28.44	29.86	31.35	32.91	34.55	36.27	2,275.20	2,388.80	2,508.00	2,632.80	2,764.00	2,901.60
Recreation & Community Event Supervisor	33.69	35.37	37.13	38.98	40.92	42.96	2,695.20	2,829.60	2,970.40	3,118.40	3,273.60	3,436.80
Customer Service Rep I	23.81	25.00	26.24	27.55	28.92	30.36	1,904.80	2,000.00	2,099.20	2,204.00	2,313.60	2,428.80
Customer Service Rep II	27.38	28.74	30.17	31.67	33.25	34.91	2,190.40	2,299.20	2,413.60	2,533.60	2,660.00	2,792.80
Customer Service Team Lead	35.60	37.37	39.23	41.19	43.24	45.40	2,848.00	2,989.60	3,138.40	3,295.20	3,459.20	3,632.00
Purchasing Technician	32.02	33.62	35.30	37.06	38.91	40.85	2,561.60	2,689.60	2,824.00	2,964.80	3,112.80	3,268.00
Accounting Technician	27.85	29.24	30.70	32.23	33.84	35.53	2,228.00	2,339.20	2,456.00	2,578.40	2,707.20	2,842.40
General Ledger Accountant	37.43	39.30	41.26	43.32	45.48	47.75	2,994.40	3,144.00	3,300.80	3,465.60	3,638.40	3,820.00
OIT Technician I	36.12	37.92	39.81	41.80	43.89	46.08	2,889.60	3,033.60	3,184.80	3,344.00	3,511.20	3,686.40
OIT Technician II	41.52	43.59	45.76	48.04	50.44	52.96	3,321.60	3,487.20	3,660.80	3,843.20	4,035.20	4,236.80

RESOLUTION 2024-15
OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY
DISTRICT ESTABLISHING A GENERAL FUND APPROPRIATIONS LIMIT FOR
FISCAL YEAR 2024-2025 PURSUANT TO ARTICLE XIII (B) OF THE CALIFORNIA
CONSTITUTION; AND THAT TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT
BASED ON AN ESTIMATED AD VALOREM PROPERTY TAX INCREMENT ARE
UNDER THE APPROPRIATIONS LIMIT

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

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

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

1. That the North Tahoe Public Utility District has established an appropriations limit in the amount of \$15,375,080 pursuant to Article XIII (B) of the California Constitution for Fiscal Year 2024-2025; and
2. That total annual appropriations subject to the limit based on an estimated annual Ad Valorem property tax increment of \$6,900,000 are under the appropriations limit by \$8,475,080.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 11th DAY OF JUNE 2024, BY THE FOLLOWING ROLL CALL VOTE:

AYES:
NOES:
ABSTAIN:
ABSENT:

Sarah Coolidge, President
Board of Directors

ATTEST:

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

Committee Agenda Item 3.g.

DATE: June 11, 2024

ITEM: F-3

FROM: Finance Department

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

RECOMMENDATION:

Approve issuance of Purchase Orders for Fiscal Year 2024-2025 to Vendors in the amount included in the Fiscal Year 2024-2025 Operating Budget exceeding \$60,000, as identified on the attached listing.

DISCUSSION:

The Annual Operating Budget for Fiscal Year 2024-2025 includes amounts for annual recurring expenditures to identifiable Vendors. District Staff has identified Vendors for issuance of Annual Purchase Orders in amounts that exceed the General Manager's \$60,000 spending limit authority and is requesting Board of Director approval for issuance. These include one-time annual transactions, such as software licenses, as well as multiple recurring purchases or transactions, such as professional services. Vendors not included in this list for approval are either for amounts within General Manager's authority, do not require a purchase order, or have been or will be approved by the Board of Directors via individual action.

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

FISCAL ANALYSIS:

The Fiscal Year 2024-2025 budget includes 425 items for which the Vendor is known, and the total amount is budgeted at \$8,328,794. Of these, there are 7 Vendors for which the amount exceeds \$60,000, for a total of \$773,033 requiring Board approval, as shown in Exhibit A. Additionally, there is one vendor previously approved by separate Board action, as shown in Exhibit B, in the amount of \$462,751.

STRATEGIC PLAN ALIGNMENT:

Goal 3: Enhance District Governance and Partnerships – Objective A: Maintain Best Practices in Public Agency Governance Throughout All Levels of The District; and – Objective B: Ensure Financial Sustainability of The District

ATTACHMENTS:

Exhibit A - Budgeted Vendor Expenditures of \$60,000 or Greater for Board Approval


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

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Submitted By: 

Vanetta N. Van Cleave
Chief Financial Officer

Approved By: 

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

Exhibit A

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

<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
Best Best & Krieger	District Counsel	85,000
Boys & Girls Club NLT	Recreation Services Agreement	162,000
Guys Snow Removal	District Snow Removal	97,525
** Hunt & Sons, Inc.	Fuel, Oil, Hydraulic Fluid, and DEF	107,500
Logically	Information & Technology Support	109,008
Love Your 5	Staff training, coaching, employee engagement survey, and workplace culture building	80,000
Western Nevada Supply	Water Main & Gravity Main Supplies	132,000
Total Annual Purchase Orders Amount for Board Approval		<u>\$ 773,033</u>
** Pricing via Shared Contract		

Exhibit B

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

<u>Vendor</u>	<u>Description of Services</u>	<u>Amount</u>
Edgewood Partners	Property & Casualty, Cyber, and Auto Insurance	462,751
Total Annual Purchase Orders Amount Previously Approved by Board		<u>\$ 462,751</u>



NORTH TAHOE PUBLIC UTILITY DISTRICT

Committee Agenda Item 3.h.

DATE: June 11, 2024

ITEM: F-5

FROM: Accounting Department

SUBJECT: Review, Discuss, and Possibly Adopt Resolution 2024-12 Authorizing Transfer of Funds From Local Agency Investment Fund (LAIF) Account to the District's Wells Fargo Account

RECOMMENDATION:

Adopt Resolution 2024-12 Authorizing Transfer of Funds From Local Agency Investment Fund (LAIF) Account to the District's Wells Fargo Account and approve the General Manager, Chief Financial Officer, and Controller to transfer funds.

DISCUSSION:

During the January 9th, 2024 meeting the Board approved staff's recommendation for the District to move forward with Wells Fargo as a banking partner to realize a positive customer support experience, improve current process efficiency, and optimize business banking technology to realize automation opportunities.

The recommendation before the Board today allows the LAIF funds to be deposited in the established Wells Fargo Main Operating account.

STRATEGIC PLAN ALIGNMENT:

Goal 3: Enhance District governance and partnerships – Objective A: Maintain best practices in public agency governance throughout all levels of the District; and – Objective B: Ensure financial sustainability of the District.

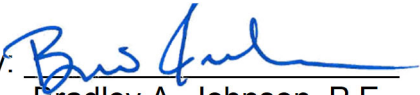
ATTACHMENTS:

- Resolution 2024-12

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

Submitted By: 
Vanetta N. Van Cleave
Chief Financial Officer

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

**RESOLUTION NO. 2024-12
OF THE BOARD OF DIRECTORS OF THE
NORTH TAHOE PUBLIC UTILITY DISTRICT
AUTHORIZING TRANSFER, BY THOSE NAMED BELOW, OF FUNDS FROM
LOCAL AGENCY INVESTMENT FUND (LAIF) ACCOUNT TO THE DISTRICT'S
WELLS FARGO ACCOUNT**

WHEREAS, the North Tahoe Public Utility District desires to authorize transfer of funds from Local Agency Investment Fund (LAIF) account to (and only to) the District's Wells Fargo Main Operating account

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT, AS FOLLOWS:

1. The Board of Directors authorizes the following individuals:

Bradley A. Johnson, General Manager
Vanetta N. Van Cleave, Chief Financial Officer
Lori Pommerenck, Controller

to initiate transfers from the North Tahoe Public Utility District's Local Agency Investment Fund (LAIF) account to (and only to) the North Tahoe Public Utility District's Wells Fargo Main Operating account.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT this 11th day of June 2024, by the following Roll Call Vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

**Sarah Coolidge, President
Board of Directors**

ATTEST:

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

Committee Agenda Item 3.i.

Monthly Agenda Topics

	Monthly Required	Periodic Required	Topics Requiring Recommendation to Board Required	CFO Topics for Feedback & Direction	Memos
July	Review Financial Statements – Recommendation to Full Board Review Accounts Paid & Payable – Recommendation to Full Board	Review Annual Levy of Special Tax for Community Facilities District (CFD) 94-1 – Recommendation to Full Board Review Annual Lien Action for Delinquent and Unpaid Sewer and Water Charges – Recommendation to Full Board			July Review Sewer and Water Account Write-offs
August	Review Financial Statements – Recommendation to Full Board Review Accounts Paid & Payable – Recommendation to Full Board	Aug-Jan Annual Fiscal Audit Update - Final Recommendation to Full Board			Quarterly Review Memo
September	Review Financial Statements – Recommendation to Full Board Review Accounts Paid & Payable – Recommendation to Full Board	Annual Unfunded Pension Liability Review - December Recommendation to Full Board Annual Pension Liability Prefunding Review - December Recommendation to Full Board	Approve Resolution 2023-13 to Approve an Amendment to the North Lake Tahoe Public Financing Authority Joint Powers Agreement – Designating Certain Officers of the Authority – Recommendation to Full Board Authorize the General Manager to Execute a One Month Contract Extension with Headwall Corporation for the Tahoe Treetop Adventure Park – Recommendation to Full Board		
October	Review Financial Statements – Recommendation to Full Board Review Accounts Paid & Payable – Recommendation to Full Board	Annual Unfunded Pension Liability Review - December Recommendation to Full Board Annual Pension Liability Prefunding Review - December Recommendation to Full Board	Review and Discuss Authorize the General Manager to Execute a Professional Services Agreement Amendment with HDR Engineering, Inc to Complete the 2023 Cost-of-Service Study – Recommendation to Full Board		June 30 Quarterly Review Memo
November	Review Financial Statements – Recommendation to Full Board Review Accounts Paid & Payable – Recommendation to Full Board			Review and Discuss Current Reserve Policy & GFOA Reserves Article	Quarterly Review Memo
December	Review Financial Statements – Recommendation to Full Board Review Accounts Paid & Payable – Recommendation to Full Board	Review and Discuss Accepting the Annual Independent Fiscal Audit Report for Fiscal Year 2023 Conducted by MUN CPAs – Recommendation to Full Board Annual Unfunded Pension Liability - December Recommendation to Full Board Annual Pension Liability Prefunding - December Recommendation to Full Board			