



**NORTH TAHOE PUBLIC UTILITY DISTRICT
Board of Directors Meeting Agenda**

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

Tuesday, June 11, 2024, at 2:00 P.M.

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

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

In addition, all written public comments received by 1:00 p.m. on June 11, 2024 will be distributed to the District Board Members for their consideration and all written comments will be included in the minutes. Pictures, graphics, or other non-written comments may be included in the minutes at the discretion of the Board of Directors. Written comments may be emailed to mmoga@ntpud.org, mailed or dropped-off at NTPUD's Administrative Offices located at 875 National Ave., Tahoe Vista, CA. 96148.

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

TIMED ITEMS ON THIS AGENDA

2:00 P.M. Public Comment and Questions

3:00 p.m. Public Hearing: 2024-2025 Operating and Capital Improvement Program Budget

- A. CALL TO ORDER/OPEN SESSION/PLEDGE OF ALLEGIANCE**
- B. REVIEW AGENDA –** *Agenda Items may be taken off the agenda or taken out of order.*
- C. PUBLIC COMMENT AND QUESTIONS (2:00 P.M.):** *Any person wishing to address the Board of Directors on items on the agenda or matters of interest to the District not listed elsewhere on the agenda may do so at this time. Please limit comments and questions to three (3) minutes since no action can be taken on items presented under Public Comment.*
- D. PUBLIC HEARING (Timed Item 3:00 p.m.): Consider Adoption of the District's 2024 Fiscal Year Operating and Capital Improvement Program Budget**
 - 1. [Adopt Resolution 2024-13 – Adopting the District's Annual Operating and Capital Improvement Program Budgets for Fiscal Year 2024-2025 \(Pages 3-102\)](#)
 - 2. [Adopt Resolution 2024-14 – Adopting the District's Publicly Available Pay Schedule for Fiscal Year 2024-25 \(Pages 103-106\)](#)
 - 3. [Adopt Resolution 2024-15 – Establishing the District's Annual Appropriations Limit for Fiscal Year 2024 \(Page 107\)](#)
- E. REPORTS TO THE BOARD OF DIRECTORS:** *Reports are informational only, and no action will be taken.*
 - 1. [Tahoe-Truckee Sanitation Agency \(T-TSA\) Report \(Pages 108-115\)](#)

2. [Recreation & Parks Commission Report](#) (Pages 116-117)
3. Board Committee Reports

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

1. [Approve Accounts Paid and Payable for the period from May 14, 2024 – June 10, 2024](#) (Page 118)
2. [Approve the Special Meeting Minutes of May 8, 2024, Regular Meeting Minutes of May 14, 2024, and Special Meeting Minutes of May 28, 2024](#) (Pages 119-127)
3. [Approve Issuance of Annual Purchase Orders to Vendors in Amounts Exceeding the General Manager's Spending Limit Authority](#) (Pages 128-130)
4. [Authorize the General Manager to Execute a Professional Services Agreement for the National Avenue Water Treatment Plant Equipment Assessment and Recommendations Study](#) (Pages 131-146)
5. [Adopt Resolution 2024-12 – Authorizing Transfer of Funds from Local Area Investment Fund to the District's Wells Fargo Account](#) (Pages 147-148)

G. MANAGEMENT TEAM INFORMATIONAL UPDATES: *Reports are informational only, and no action will be taken.*

1. [General Manager/CEO Report](#) (Pages 149-159)
2. [Public Information Officer Report](#) (Pages 160-171)
3. Accounting Department Report for the month ending April 30, 2024
 - a. [Monthly Financial Report](#) (Pages 172-205)
 - b. [Treasurer's Report](#) (Pages 206-207)
4. [Recreation, Parks, and Facilities Department Report](#) (Pages 208-210)
5. [Planning and Engineering Department Report](#) (Pages 211-218)
6. [Utility Operations Department Report](#) (Pages 219-222)
7. [Legal Report](#) (Pages 223-224)

H. BOARD COMMENTS

I. LONG RANGE CALENDAR (Pages 225-226)

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

K. CLOSED SESSION

1. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION – Pursuant to Section 54957.**
Title: General Manager/CEO

L. ADJOURNMENT



NORTH TAHOE PUBLIC UTILITY DISTRICT

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

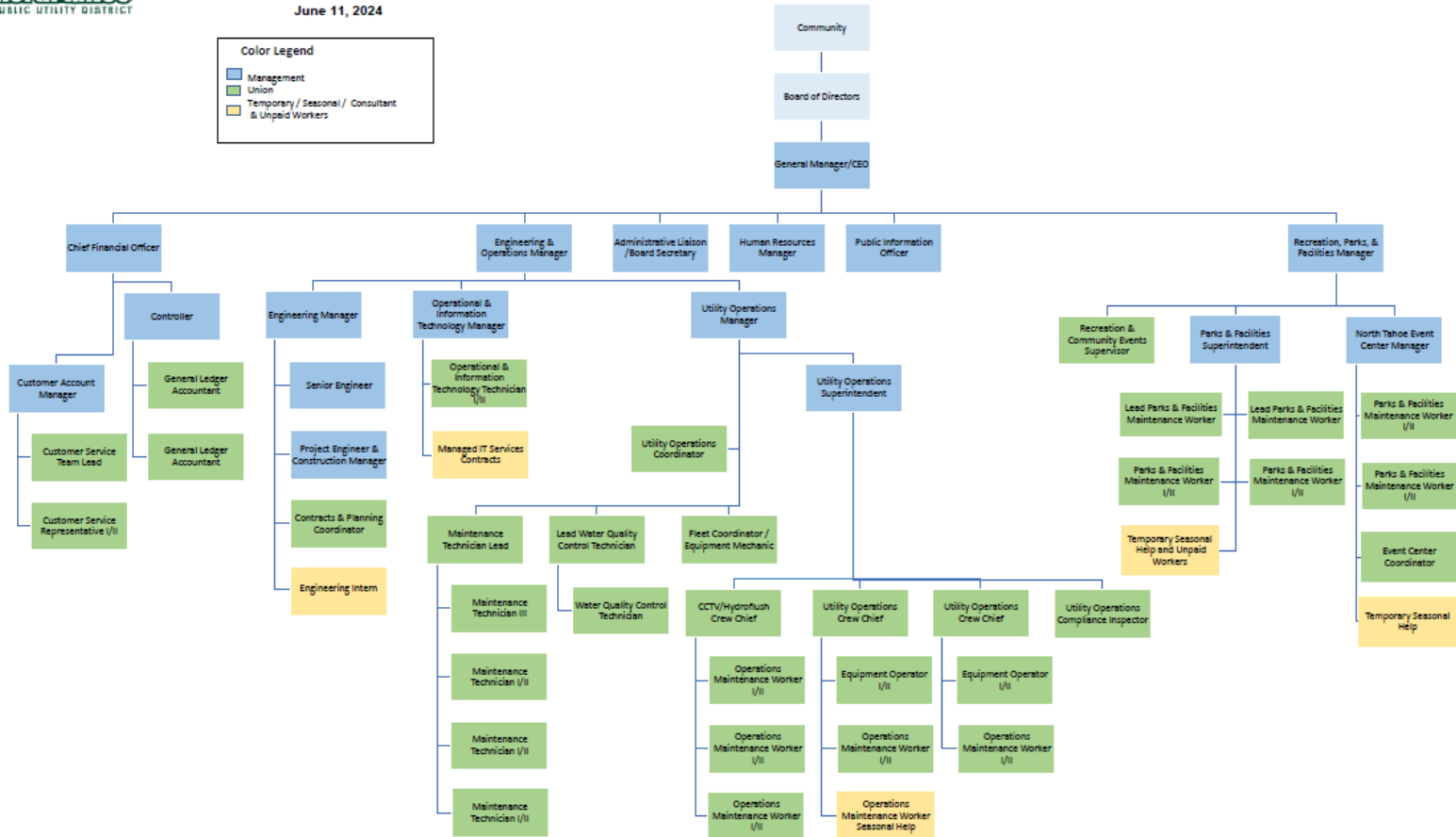
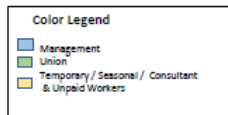
- Cost of Service Study – Water System Consolidation Analysis & Follow Up Support
- Allocation of General & Administrative Expenses
- CPI as per MOU negotiations
- Total Medical Benefit Increase of 10.8%
- Tax and Regulatory Payments No Change
- No New Debt Issued
- Depreciation Increase Due to Reinvestment 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 Department	11 1130	General & Administrative Engineering	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
Income Statement							
	2023 Budget	2023 Actual					
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	11	General & Administrative						
Department	1500	Public Information Office						
Income Statement	2023	2023	2024	2024	2024	2025		
	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (112,555)	\$ (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

2024 Actual as of December 31, 2023



Division	11	General & Administrative						
Department	1800	Base Facilities Maintenance						
	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	\$ (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)	(40,010)	-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	\$	48,400
	Semi Annual Meeting		2,000	-	4,400		4,400
	Harassment & Discrimination Training		2,000	-	2,400		-
	Total Conference, Education, & Training Registration or Fees		\$ 19,000	\$ 24,000	\$ 36,800	\$	52,800
4890	Employee Relations						
	Semi-Annual Safety Meeting		\$ 2,000	\$ 11,900	\$ 6,000	\$	10,400
	Annual Employee Appreciation Dinner		15,000	18,000	26,900		27,200
	Employee Recognition Events		8,000	3,480	3,440		6,480
	Total Employee Relations		\$ 25,000	\$ 33,380	\$ 36,340	\$	44,080

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	\$ 4,500
	Asset Management System		40,000	30,000	26,250	28,000
	Accounting & Billing Software		22,000	22,000	24,000	23,000
	AutoCAD Annual License & Maintenance		2,500	5,000	2,500	2,000
	Geographic Interface System (GIS)		4,500	4,500	4,500	13,000
	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
	Check Payment Scanning Software		-	2,335	2,700	2,800
	Online Data/Parcel Service		-	1,770	1,740	1,740
	Electronic Accounts Payable System		-	5,000	-	-
	Electronic Timekeeping System		-	1,500	3,000	3,200
	Performance Evaluation Software		-	7,000	7,000	7,500
	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
	Recreation Management Software		-	10,605	6,285	10,473
	NTEC Management Software		-	-	-	400
	Fuelmaster Annual Maint. Contract		-	1,500	1,500	1,275
	Granite Software / Maintenance		-	3,850	3,850	4,200
	Ignition Support Plan		-	3,800	4,650	5,500
	Itron Maintenance		-	8,000	8,000	8,000
	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	-	-
	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	-
	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



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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	
	Budget	Actual	Budget	Actual	Projected	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	\$	(158,571)	\$	(163,049)	\$	(218,876)	26.9%
Employee Benefits		(82,866)		(82,916)		(114,029)	47.2%
Outside Services/Contractual		(75,800)		(107,760)		(83,326)	29.1%
Utilities		(150,929)		(132,833)		(157,455)	55.0%
Other Operating Expenses		(260,500)		(196,302)		(154,218)	-47.4%
Insurance		-		-		-	0.0%
Internal Expense		(11,796)		(11,711)		(11,708)	-3.1%
Debt Service		-		-		-	0.0%
Depreciation		-		-		-	0.0%
Total Operating Expense	\$	(740,462)	\$	(667,517)	\$	(739,613)	13.3%
Operating Contribution	\$	(740,462)	\$	(667,517)	\$	(739,613)	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)	\$	(739,613)	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)	\$	(739,613)	13.3%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	0.0%
Transfers		-		-		-	0.0%
Balance	\$	(740,462)	\$	(667,517)	\$	(739,613)	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



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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	31	Water					
Department	3105	National Ave Water Treatment Plant					
	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	\$ (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	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

2024 Actual as of December 31, 2023



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

2024 Actual as of December 31, 2023



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



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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	

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Division Department	43 4300	Recreation & Parks Parks Base	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
Income Statement							
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						
Income Statement	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS	
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	43	Recreation & Parks						
Department	4600	Tahoe Vista Rec Area						
	2023	2023		2024	2024	2024	2025	
Income Statement	Budget	Actual		Budget	Actual	Projected	Budget	Change from Last Audited FS
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



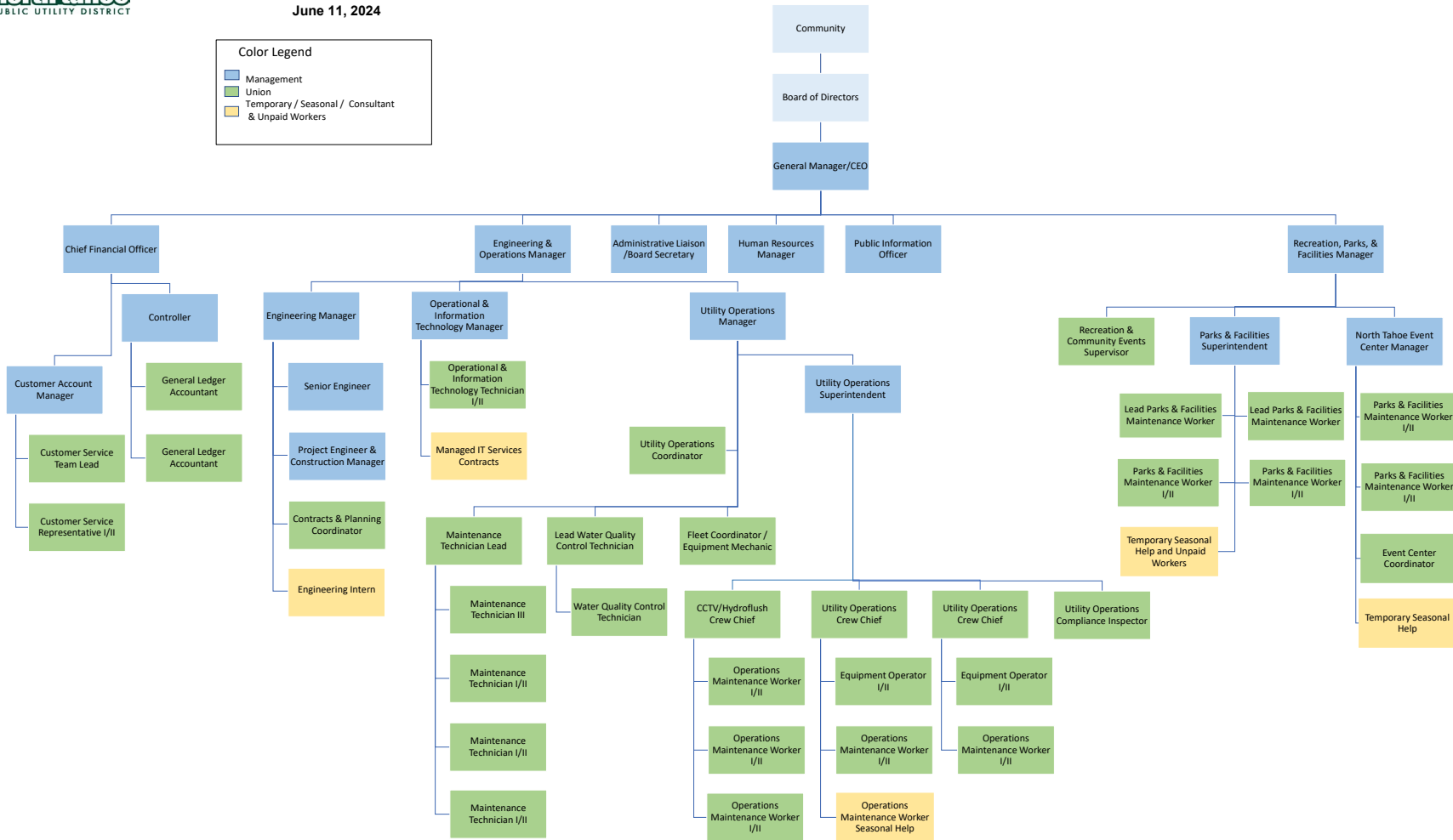
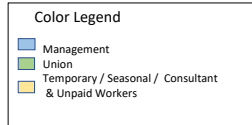
Staffing Schedule

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**

DATE: June 11, 2024

ITEM: E-1

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

SUBJECT: T-TSA Regular Board of Directors Meeting Summary for May 15, 2024

1) The May 15, 2024 Board meeting was held in person and via Zoom:

- T-TSA Board Meeting Videos available at: <https://vimeo.com/user183648821>

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

- Stephen Zaruby – Email public comment submitted.

3) No Sanitary Sewer Overflows.

4) Status Report:

a) Operations Report:

- All plant waste discharge requirements were met, and the plant performed well in February.
- Staff attended the annual CWEA conference and workshops.
- Plant shut down to facilitate electrical work on the main switch gear.
- Welcomed new operations team staff member Nate Lyons.
- Final filtration inspection and rehabilitation.

b) Laboratory Report:

- Staff attended the CWEA Conference in Sacramento.
- Significant support efforts for spill response.
 - Kristin Schrandt and Bill Pindar put in a lot of hours in the effort.

c) Public Outreach:

- Plant Tours: T-TSA Staff toured the Echowater facility in Sacramento. T-TSA Staff are planning to visit TMWRF. TMWRF Staff requested a tour of the T-TSA facility. Tahoe Expedition Academy will tour the T-TSA facility.
- Public Outreach: T-TSA Participated in Earthday at Tahoe Palisades. The next event is Truckee Day on 6/1/24.

d) Capital Projects Report:

- Sodium Hypochlorite Foundation Project: Continued project management support and final manufacturer testing. Digestion Improvements Project: The kick-off is complete. The initial phases of data gathering are complete. We are

beginning validation. TRI Alpine Meadows to Olympic Valley Rehabilitation Project: Service agreements are in place, and kick-off meetings are scheduled. Nutrient Removal Alternatives Study: The kick-off is complete. Several technologies have been identified for potential consideration. Data gathering is in process.

- Please visit the “Projects” page on the Agency website for updates on ongoing projects by using the following link:
<https://www.ttsa.ca.gov/home/pages/construction-projects>

e) Other Items Report: The Board Approved:

- Approval of the Regular Board meeting minutes from April 17, 2024.
- Ratification of payment of General Fund warrants and Financial Statements.
- Approval of the Cost-of-Living Adjustment and Salary Schedule for Fiscal Year 2025.
- Acceptance of the 2024 Connection Fee Study by HDR Engineering, Inc.
- Setting a Public Meeting on June 19th, 2024, for a Change in the Sewer Connection Fee Rates effective July 19th, 2024, and Approving related Ordinance.
- Acceptance of the Agency Mission, Vision, and Guiding Principles.
- Authorization for the General Manager to Negotiate the Land Lease Amendment with the Tahoe Truckee Unified School District.
- Confirmation of the Adoption of Sewer Service Charges for Fiscal Year 2025.
- Additionally:
 - a) Discussion of metrics used in the Classification and Compensation Study with Gallagher Consulting Company (Formerly Koff & Associates).
 - b) Presentation of 2024 Connection Fee Study by HDR Engineering, Inc.


LINKS:


[May 15, 2024 Board meeting agenda and packet](#)
[April 17, 2024 Minutes](#)

ATTACHMENTS:

- April 2024 Flow Report

REVIEW TRACKING:

Submitted By: 
Scott Wilson
T-TSA Representative

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

Tahoe-Truckee Sanitation Agency
Monitoring and Reporting Program No. 2002-0030
WDID Number 6A290011000
Flow Monitoring Within collection System: Flow Measurement
North Tahoe Public Utility District
April, 2024

DATE	NTPUD Daily Flow MG	NTPUD 7 Day Avg Flow MGD	NTPUD Peak Flow MGD
4/1/2024	0.942	0.945	1.543
4/2/2024	0.953	0.950	1.234
4/3/2024	0.993	0.964	1.242
4/4/2024	0.993	0.974	1.242
4/5/2024	0.993	0.980	1.242
4/6/2024	0.993	0.979	1.242
4/7/2024	0.954	0.974	1.549
4/8/2024	0.896	0.968	1.576
4/9/2024	0.879	0.957	1.597
4/10/2024	0.892	0.943	1.334
4/11/2024	0.924	0.933	1.180
4/12/2024	0.930	0.924	1.628
4/13/2024	0.958	0.919	1.196
4/14/2024	0.923	0.915	1.555
4/15/2024	0.864	0.910	4.120
4/16/2024	0.853	0.906	4.200
4/17/2024	0.850	0.900	1.566
4/18/2024	0.870	0.893	1.574
4/19/2024	0.888	0.887	1.559
4/20/2024	0.932	0.883	1.566
4/21/2024	0.920	0.882	1.597
4/22/2024	0.862	0.882	1.597
4/23/2024	0.849	0.882	1.614
4/24/2024	0.828	0.878	1.612
4/25/2024	0.832	0.873	1.605
4/26/2024	0.882	0.872	3.009
4/27/2024	0.873	0.864	1.589
4/28/2024	0.852	0.854	1.589
4/29/2024	0.775	0.842	1.597
4/30/2024	0.757	0.828	1.589
SUMMARY			
AVG	0.897	0.912	1.711
MAX	0.993	0.980	4.200
MIN	0.757	0.828	1.180

Tahoe-Truckee Sanitation Agency
Monitoring and Reporting Program No. 2002-0030
WDID Number 6A290011000
Flow Monitoring Within collection System: Flow Measurement
Tahoe City Public Utility District
April, 2024

DATE	TCPUD Daily Flow MG	TCPUD 7 Day Avg Flow MGD	TCPUD Peak Flow MGD
4/1/2024	0.801	0.829	2.036
4/2/2024	0.757	0.818	2.145
4/3/2024	0.879	0.825	2.299
4/4/2024	0.879	0.831	2.299
4/5/2024	0.879	0.836	2.299
4/6/2024	0.879	0.843	2.299
4/7/2024	0.844	0.845	2.283
4/8/2024	0.831	0.850	1.990
4/9/2024	0.855	0.864	2.036
4/10/2024	0.869	0.862	2.113
4/11/2024	0.959	0.874	2.160
4/12/2024	1.042	0.897	2.237
4/13/2024	1.046	0.921	2.283
4/14/2024	0.997	0.943	2.283
4/15/2024	1.108	0.982	2.098
4/16/2024	0.985	1.001	2.098
4/17/2024	1.012	1.021	2.113
4/18/2024	1.037	1.032	2.098
4/19/2024	1.073	1.037	2.145
4/20/2024	1.095	1.044	2.314
4/21/2024	1.080	1.056	2.307
4/22/2024	1.081	1.052	2.237
4/23/2024	1.034	1.059	2.117
4/24/2024	1.042	1.063	2.138
4/25/2024	1.016	1.060	2.070
4/26/2024	1.085	1.062	2.438
4/27/2024	1.074	1.059	2.268
4/28/2024	1.029	1.052	2.191
4/29/2024	1.019	1.043	2.005
4/30/2024	0.970	1.034	1.959
SUMMARY			
AVG	0.975	0.956	2.179
MAX	1.108	1.063	2.438
MIN	0.757	0.818	1.959

Tahoe-Truckee Sanitation Agency
Monitoring and Reporting Program No. 2002-0030
WDID Number 6A290011000
Flow Monitoring Within collection System: Flow Measurement
Alpine Springs County Water District
April, 2024

DATE	ASCWD Daily Flow MG	ASCWD 7 Day Avg Flow MGD	ASCWD Peak Flow MGD
4/1/2024	0.104	0.113	0.153
4/2/2024	0.106	0.112	0.142
4/3/2024	0.133	0.115	0.184
4/4/2024	0.133	0.118	0.184
4/5/2024	0.133	0.120	0.184
4/6/2024	0.133	0.122	0.184
4/7/2024	0.143	0.126	0.217
4/8/2024	0.127	0.130	0.186
4/9/2024	0.125	0.132	0.167
4/10/2024	0.133	0.132	0.177
4/11/2024	0.156	0.136	0.202
4/12/2024	0.174	0.142	0.211
4/13/2024	0.184	0.149	0.225
4/14/2024	0.172	0.153	0.239
4/15/2024	0.160	0.158	0.198
4/16/2024	0.169	0.164	0.208
4/17/2024	0.176	0.170	0.204
4/18/2024	0.182	0.174	0.217
4/19/2024	0.188	0.176	0.223
4/20/2024	0.192	0.177	0.235
4/21/2024	0.192	0.180	0.232
4/22/2024	0.188	0.184	0.225
4/23/2024	0.189	0.187	0.220
4/24/2024	0.185	0.188	0.212
4/25/2024	0.178	0.187	0.200
4/26/2024	0.166	0.184	0.217
4/27/2024	0.161	0.180	0.215
4/28/2024	0.159	0.175	0.213
4/29/2024	0.144	0.169	0.182
4/30/2024	0.139	0.162	0.167
SUMMARY			
AVG	0.157	0.154	0.201
MAX	0.192	0.188	0.239
MIN	0.104	0.112	0.142

Tahoe-Truckee Sanitation Agency
Monitoring and Reporting Program No. 2002-0030
WDID Number 6A290011000
Flow Monitoring Within collection System: Flow Measurement
Olympic Valley Public Service District
April, 2024

DATE	OVPSD Daily Flow MG	OVPSD 7 Day Avg Flow MGD	OVPSD Peak Flow MGD
4/1/2024	0.308	0.336	0.611
4/2/2024	0.339	0.338	0.745
4/3/2024	0.391	0.350	0.741
4/4/2024	0.391	0.363	0.741
4/5/2024	0.391	0.368	0.741
4/6/2024	0.391	0.368	0.741
4/7/2024	0.372	0.369	0.773
4/8/2024	0.281	0.365	0.537
4/9/2024	0.260	0.354	0.437
4/10/2024	0.293	0.340	0.509
4/11/2024	0.303	0.327	0.467
4/12/2024	0.324	0.318	0.560
4/13/2024	0.354	0.312	0.718
4/14/2024	0.321	0.305	0.731
4/15/2024	0.281	0.305	0.433
4/16/2024	0.285	0.309	0.442
4/17/2024	0.303	0.310	0.491
4/18/2024	0.285	0.308	0.430
4/19/2024	0.299	0.304	0.459
4/20/2024	0.346	0.303	0.713
4/21/2024	0.302	0.300	0.764
4/22/2024	0.246	0.295	0.468
4/23/2024	0.249	0.290	0.619
4/24/2024	0.238	0.281	0.356
4/25/2024	0.240	0.274	0.444
4/26/2024	0.260	0.269	0.403
4/27/2024	0.296	0.262	0.504
4/28/2024	0.252	0.254	0.426
4/29/2024	0.205	0.249	0.306
4/30/2024	0.194	0.241	0.324
SUMMARY			
AVG	0.300	0.312	0.554
MAX	0.391	0.369	0.773
MIN	0.194	0.241	0.306

Tahoe-Truckee Sanitation Agency
Monitoring and Reporting Program No. 2002-0030
WDID Number 6A290011000
Flow Monitoring Within collection System: Flow Measurement
Truckee Sanitary District
April, 2024

DATE	TSD Calc Daily Flow MG	TSD Calc Daily Flow 7 Day Avg	TSD Peak Flow MGD
4/1/2024	1.885	1.964	2.286
4/2/2024	1.937	1.967	2.425
4/3/2024	2.034	1.985	2.507
4/4/2024	2.372	2.050	2.784
4/5/2024	2.183	2.076	2.538
4/6/2024	2.184	2.086	2.781
4/7/2024	2.007	2.086	2.638
4/8/2024	1.833	2.079	2.325
4/9/2024	1.862	2.068	2.392
4/10/2024	1.834	2.039	2.373
4/11/2024	1.916	1.974	2.460
4/12/2024	2.071	1.958	2.623
4/13/2024	2.125	1.950	2.637
4/14/2024	1.986	1.947	2.521
4/15/2024	1.571	1.909	1.781
4/16/2024	1.691	1.885	2.184
4/17/2024	1.732	1.870	2.265
4/18/2024	1.808	1.855	2.343
4/19/2024	1.876	1.827	2.246
4/20/2024	1.958	1.803	2.424
4/21/2024	1.940	1.797	2.390
4/22/2024	1.825	1.833	2.182
4/23/2024	1.771	1.844	2.138
4/24/2024	1.652	1.833	1.992
4/25/2024	1.612	1.805	2.010
4/26/2024	1.714	1.782	2.059
4/27/2024	1.709	1.746	2.094
4/28/2024	1.688	1.710	2.053
4/29/2024	1.475	1.660	2.001
4/30/2024	0.446	1.471	1.930
SUMMARY			
AVG	1.823	1.895	2.313
MAX	2.372	2.086	2.784
MIN	0.446	1.471	1.781

Tahoe-Truckee Sanitation Agency
Monitoring and Reporting Program No. 2002-0030
WDID Number 6A290011000
Flow Monitoring Within collection System: Flow Monitoring
April, 2024

DATE	T-TSA Influent Daily Flow Combined MG	T-TSA Influent Daily Flow Main Line MG	T-TSA Influent Daily Flow Parallel Line MG	T-TSA Influent 7 Day Avg Flow MGD	T-TSA Influent Peak Flow MGD	T-TSA Effluent Daily Flow MG	T-TSA 2-Water Daily Flow MG	T-TSA Effluent Flow To Disposal Fields Calc MG	Flow To ERB MG	Flow From ERB MG	Flow To Emergency Storage MG	Flow From Emergency Storage MG
4/1/2024	4.040	4.042	0.000	4.187	4.955	5.217	0.574	4.643	0.082	0.082	0.000	0.000
4/2/2024	4.092	4.095	0.000	4.184	5.094	4.564	0.586	3.978	0.029	0.029	0.000	0.000
4/3/2024	4.430	4.434	0.000	4.240	5.438	5.162	0.583	4.579	0.029	0.029	0.000	0.000
4/4/2024	4.768	4.770	0.000	4.337	5.715	5.767	0.595	5.172	0.033	0.033	0.000	0.000
4/5/2024	4.579	4.581	0.000	4.381	5.469	5.248	0.583	4.665	0.036	0.036	0.000	0.000
4/6/2024	4.580	4.582	0.000	4.397	5.712	5.223	0.588	4.635	0.033	0.033	0.000	0.000
4/7/2024	4.320	4.322	0.000	4.401	5.569	5.131	0.577	4.554	0.033	0.033	0.000	0.000
4/8/2024	3.968	3.970	0.000	4.391	4.917	4.997	0.582	4.415	0.047	0.047	0.000	0.000
4/9/2024	3.981	3.983	0.000	4.375	4.885	4.641	0.602	4.039	0.047	0.047	0.000	0.000
4/10/2024	4.021	4.024	0.000	4.317	4.965	5.164	0.685	4.479	0.031	0.031	0.000	0.000
4/11/2024	4.258	4.261	0.000	4.244	5.160	4.426	0.609	3.817	0.023	0.023	0.000	0.000
4/12/2024	4.541	4.542	0.000	4.238	5.493	5.342	0.553	4.789	0.022	0.022	0.000	0.000
4/13/2024	4.667	4.669	0.000	4.251	5.646	5.210	0.544	4.666	0.022	0.022	0.000	0.000
4/14/2024	4.399	4.401	0.000	4.262	5.483	5.429	0.563	4.866	0.022	0.022	0.000	0.000
4/15/2024	3.984	3.986	0.000	4.264	4.743	4.492	0.560	3.932	0.029	0.029	0.000	0.000
4/16/2024	3.983	3.986	0.000	4.265	4.792	5.015	0.560	4.455	0.679	0.291	0.000	0.000
4/17/2024	4.073	4.075	0.000	4.272	4.948	5.103	0.555	4.548	0.000	0.092	0.000	0.000
4/18/2024	4.182	4.184	0.000	4.261	5.031	4.863	0.561	4.302	0.038	0.038	0.000	0.000
4/19/2024	4.324	4.326	0.000	4.230	5.042	5.213	0.552	4.661	0.019	0.019	0.000	0.000
4/20/2024	4.523	4.525	0.000	4.210	5.417	5.215	0.683	4.532	0.025	0.025	0.000	0.000
4/21/2024	4.434	4.436	0.000	4.215	5.399	5.412	0.594	4.818	0.025	0.025	0.000	0.000
4/22/2024	4.202	4.204	0.000	4.246	4.990	5.101	0.607	4.494	0.034	0.034	0.000	0.000
4/23/2024	4.092	4.094	0.000	4.261	4.847	5.152	0.604	4.548	0.042	0.042	0.000	0.000
4/24/2024	3.945	3.947	0.000	4.243	4.615	5.139	0.688	4.451	0.025	0.025	0.000	0.000
4/25/2024	3.878	3.880	0.000	4.200	4.580	4.372	0.633	3.739	0.025	0.025	0.000	0.000
4/26/2024	4.107	4.108	0.000	4.169	4.882	4.857	0.578	4.279	0.036	0.036	0.000	0.000
4/27/2024	4.113	4.114	0.000	4.110	4.948	4.938	0.569	4.369	0.030	0.030	0.000	0.000
4/28/2024	3.980	3.982	0.000	4.045	4.892	4.644	0.521	4.123	0.018	0.018	0.000	0.000
4/29/2024	3.618	3.606	0.000	3.962	4.531	3.865	0.198	3.667	2.649	0.176	0.000	0.000
4/30/2024	2.506	2.521	0.000	3.735	4.337	2.600	0.341	2.259	1.139	0.245	0.000	0.000
SUMMARY												
AVG	4.153	4.155	0.000	4.230	5.083	4.917	0.568	4.349	0.177	0.055	0.000	0.000
MAX	4.768	4.770	0.000	4.401	5.715	5.767	0.688	5.172	2.649	0.291	0.000	0.000
MIN	2.506	2.521	0.000	3.735	4.337	2.600	0.198	2.259	0.000	0.018	0.000	0.000
LIMITS												
AVG												
MAX				9.600								
MIN												



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: June 11, 2024

ITEM: E-2

FROM: Recreation and Parks Commission

SUBJECT: Recreation and Parks Commission Report from April 25, 2024 Meeting

This was another informative meeting. There was a discussion focusing on the success of the winter season and the look forward to spring and summer. All was positive. The work of the staff at NTPUD Recreation and Parks ("R&P") has been done well. Success is the best way to describe it.

One highlight of the meeting was a final presentation by Cathy Becker, by PowerPoint, entitled "The Year in Review," about the work of the North Tahoe Event Center and a look to its future. As you know, Cathy retired at the end of May. All commissioners were very complimentary of Cathy's efforts over the years and wished her well in future endeavors.

Rec Connect:

Ben Visnyei provided the commissioners with some instruction about the game of disc golf. The commissioners were herded outside of the Event Center where Ben had us play a very short but fun game of disc golf. This was a timely Rec Connect activity given that the NTPUD sponsored the annual "May Melt Down" disc golf tournament in the regional park in late May.

The Winter Recap:

What has happened since the last commission meeting of February 15? The transition to spring and summer activities has included some exciting events. It has also included some monetary success. Some of them are:

- Peak Parking at the regional park, a new program begun in December of 2023, at the regional park, was seemingly well received by the public and contributed in excess of \$60k in revenues. The process will require some "tweaking" next winter season, but for a first effort out of the box, it was positive.

- Nordic Nights, a walk/ski activity in the park, was held twice, once in February, and again in March. This event is a great way to bring the community together for some social and athletic activity. People seem genuinely happy out there. They appreciate the work of the staff in putting on these events and at no cost to participate.

- Snowfest and Pancake Breakfast, held at the event center, and downtown Kings Beach, was a very popular gathering. Again, an example of pulling the community together for some genuine joy. This year brought in 35 per cent more pancake eaters than last year. More than 300 adults and children had a wonderful time.

Public Information and Community Outreach:

Headed by Justin Broglio, the PIO had more good news for the commission. He reported on the awarding of a grant of more than \$1m from the California State Parks Habitat Conservation Program, the expansion of the NTPUD website, the positive community response to our newsletters, etc., and that the Summer Guide (which is a first rate piece of work) was about to be out to the public. Staff marketing efforts have been all been very good.

Financials:

The commissioners seemed to request some part of a future agenda item to include a presentation by our financial officers variously referred to as "Finance 101." The thought was that the commissioners could use the education during our analysis of the financial information disseminated at the commission meetings.

The Path Forward:

The many activities on schedule for this summer as presented by our staff are too numerous to mention here. However, some of them are a new summer sailing program for residents, a beach volleyball league, and pickleball and tennis leagues. In the meantime, the rental of the Kayak and Paddleboard rack space opened in early April and sold out almost immediately. Ongoing offerings such as Music at the Beach begin soon.

Resolutions:

Resolution 2024-09, Setting Various Rental Rates for the North Tahoe Event Center, passed with minor changes. Rates haven't been changed since 2020. The result will be a significant improvement in rental revenue. The commissioners were impressed with the staff's thoughtful approach to the proposed increases using various understandable formulas.

Resolution 2024-10, "July is Parks Make Life Better ! Month" passed the commission vote unanimously. Parks improve the quality of life in our community.

Finally, it was announced that the R&P will partner with Commissioner Sean O'Brien's ongoing efforts to maintain the cleanliness of our beaches. Every Monday, from June through September, Sean and other socially conscious members of our community, do a Monday morning beach pick up. As Sean explained, he has been leading this effort for some time to fulfill what he believes to be a community responsibility. He was pleased when approached by Ben Visnyei that R&P was interested this year in joining in this task.

The April 25 meeting was very capably chaired by Michael Stoltzman. Amanda Oberacker's multiple reports were thorough and well articulated. Similarly was the reporting of Justin Broglio. Finally, it is always helpful to have present Directors Hughes and Daniels. Their institutional knowledge and advice assists the commissioners in putting much of the discussion in historical perspective.

The meeting left the members of the commission with excitement in anticipation of the upcoming seasons. Optimism was in the air.

REVIEW TRACKING:

Submitted By: ED Rudloff
G. Edward Rudloff, Jr.
Recreation & Parks Commissioner

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

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
PUBLIC UTILITY DISTRICT**

DATE: June 11, 2024

ITEM: F-2

FROM: Office of the General Manager

SUBJECT: Approve the Special Meeting Minutes of May 8, 2024, Regular Meeting Minutes of May 14, 2024, and Special Meeting Minutes of May 28, 2024

RECOMMENDATION:

Approve the Approve the Special Meeting Minutes of May 8, 2024, Regular Meeting Minutes of May 14, 2024, and Special Meeting Minutes of May 28, 2024.

DISCUSSION:

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


FISCAL ANALYSIS: No Fiscal Impact

ATTACHMENTS: Draft Minutes from May 8, 2024, May 14, 2024, and May 28, 2024


MOTION: Approve Staff Recommendation

REVIEW TRACKING:

Submitted By: _____


Misty Moga
Administrative Liaison

Approved By: _____


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



DRAFT MINUTES

NORTH TAHOE PUBLIC UTILITY DISTRICT Board of Directors Special Meeting Capital Improvement Program Projects Tour

**Location: Various project sites/beginning at the
North Tahoe Event Center, 8318 N Lake Blvd.
Kings Beach, CA**

Wednesday, May 8, 2024, at 1:30 p.m.

CALL TO ORDER/ESTABLISH QUORUM

The special meeting of the North Tahoe Public Utility District Board of Directors was held on Wednesday, May 8, 2024, at 1:30 p.m. at the North Tahoe Event Center. Directors Thompson, Hughes, Mourelatos, Daniels, and President Coolidge were in attendance. District Staff in attendance included General Manager Johnson, Chief Financial Officer Van Cleave, Engineering and Operations Manager Pomroy, Public Information Officer Broglio, Utility Operations Manager Fischer, Human Resources Manager Harris, Recreation, Parks, and Facilities Manager Oberacker, Recreation and Community Events Supervisor Visynei, and Administrative Liaison/Board Secretary Moga. The Pledge of Allegiance was recited. President Coolidge announced there were no changes to the agenda.

CLOSED SESSION

CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION

Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9:
1 case

The board went into open session at 2:30 p.m. with no reportable action.

OPEN SESSION

PUBLIC COMMENT AND QUESTIONS (1:35 P.M.) – There were no requests for public comment.

CAPITAL IMPROVEMENT PROGRAM PROJECT WORKSHOP – Review and Discussion of Draft Fiscal Year 2024/2025 Capital Improvement Program 5-year Plan. GM Johnson provided a PowerPoint presentation.

GM Johnson addressed questions regarding future sewer main replacement and supply chain cost escalation probability. He spoke about current and potential grant funding for Capital Improvement Projects.

GM Johnson addressed questions about the Secline master planning with all property owners through a multiagency cooperation agreement for capital and operating.
GM Johnson discussed the fleet and electrification strategy, including the planned purchase of six ½ ton trucks.

Vern Phillips, a resident of Carnelian Bay, provided a public comment about recent work in Carnelian Woods. He mentioned that he works for Harris and Associates, and they have been involved in various projects with the District. Mr. Phillips expressed his appreciation for the opportunity to work with the staff. He complimented the board for their responsible management of the ratepayer money and the effective use of funds.

CAPITAL IMPROVEMENT PROGRAM PROJECT TOUR – The Board and Staff toured and discussed the projects listed below. Additionally, they reviewed and discussed the draft fiscal year 2024/2025 capital improvement program 5-year plan. No action was taken by the board.

1. Brockway Drinking Water and Fire Protection Infrastructure Project, 9975 Lake Vista Drive, Kings Beach, CA 96143 (2:30 p.m.)
2. NTPUD S-3 Satellite Sewer Pump Station, 9897 Lake St., Kings Beach, CA 96143 (3:00 p.m.)

ADJOURNMENT – With no further business to come before the Board, the meeting was adjourned at 4:34 p.m.



DRAFT MINUTES

NORTH TAHOE PUBLIC UTILITY DISTRICT Board of Directors Regular Meeting North Tahoe Event Center, 8318 N Lake Blvd. Kings Beach, CA

Tuesday, May 14, 2024, at 2:00 p.m.

CALL TO ORDER/ESTABLISH QUORUM

The regular meeting of the North Tahoe Public Utility District Board of Directors was held on Tuesday, May 14, 2024, at 2:00 p.m. at the North Tahoe Event Center. Directors Thompson, Hughes, Mourelatos, and Vice-President Daniels. President Coolidge was absent. District Staff in attendance included General Manager Johnson, Chief Financial Officer Van Cleave, Engineering and Operations Manager Pomroy, Public Information Officer Broglio, Utility Operations Manager Fischer, Human Resources Manager Harris, Recreation, Parks, and Facilities Manager Oberacker, Recreation and Community Events Supervisor Visynei, and Administrative Liaison/Board Secretary Moga. The Pledge of Allegiance was recited. Vice-President Daniels announced there were no changes to the agenda.

OPEN SESSION

PUBLIC COMMENT – There were no requests for public comment.

EMPLOYEE ANNIVERSARY AWARDS

Ops Manager Fischer and the board commend staff Kirk Misiewicz, Ops Maintenance Worker, Cathy Becker, Event Center Manager, and Misty Moga, Administrative Liaison/Board Secretary, for their 5 years of service.

REPORTS TO THE BOARD OF DIRECTORS: *Reports are informational only, and no action will be taken.*

- **Tahoe-Truckee Sanitation Agency (T-TSA) Report** – Scott Wilson, TTSA Representative, provided highlights from his report. In response to Director Mourelatos' inquiry, Mr. Wilson noted the Mission and Vision statement is being updated by staff. Director Hughes and Mourelatos stated they recognize a difference being made in the TTSA organization.
- **Committee Reports** – Director Thompson noted the D&P Committee recommended approval of the consent items.

The Board went into a closed session at 2:49 p.m.

CLOSED SESSION

CONFERENCE WITH LABOR NEGOTIATORS – *Pursuant to Section 54957.6. Agency Designated Representative: Sarah Coolidge, President, and Phil Thompson, Director. Unrepresented Employees: General Manager/CEO and Chief Financial Officer*

The Board returned to open session at 3:13 p.m. with no reportable action.

OPEN SESSION

CONSENT CALENDAR

- Approve Accounts Paid and Payable for the period from April 9, 2024 - May 13, 2024
- Approve the Regular Meeting Minutes of April 9, 2024
- Authorize the General Manager to Execute a Professional Services Agreement with DOWL, LLC for Engineering Design Services for the Satellite Sewer Pump Station Rehabilitation Design Project
- Authorize the General Manager to Execute a Professional Services Agreement for the Secline Beach Enhancement – Planning and Design Project
- Authorize General Manager to Execute a Professional Services Agreement for the Corporation Yard Master Plan Project
- Authorize the Board President to Execute Amendment #2 to the North Tahoe Public Utility District (NTPUD) / Tahoe City Public Utility District (TCPUD) Joint Sewer Facilities Memorandum of Understanding
- Adopt Resolution 2024-09 Declaring an Election be Held in the North Tahoe Public Utility District Jurisdiction, Requesting the Placer County Board of Supervisors to Consolidate this Election with any other Election Conducted on Said Date, and Requesting Election Services by the County Clerk
- Adopt Resolution 2024-10 Proclaiming July is “Parks Make Life Better” Month

GM Johnson noted a typographical error on the Elections Resolution would be corrected prior to signatures.

MOTION: Director Thompson moved to approve the Consent Calendar. Director Mourelatos seconded the motion, which was unanimously approved.

GENERAL BUSINESS

Review, Discuss, and Possibly Adopt Resolution 2024-11 Setting Various Rental Rates at the North Tahoe Event Center – RPF Manager Oberacker introduced the item.

In response to Director Mourelatos's inquiry, GM Johnson explained that the rate-setting process was approved via resolution by a prior board. The ordinance and resolution authorize staff to implement flexible rates. The rack rate is the maximum price based on demand, which allows the Event Center manager the flexibility to negotiate a lower price point. Prop 26 dictates the use of public property, which is a different law than Prop 218, which sets rates for utility services. He added that the fee structure will be reviewed if the event center gets remodeled. RPF Manager Oberacker noted the Recreation Commission's feedback was to provide more consistent discounts to simplify.

The Board held a brief discussion about negotiating and managing the inventory.

Director Mourelatos noted he appreciated the flexibility for government and non-profits who operate on a reduced budget.

MOTION: Director Hughes moved to adopt Resolution 2024-11 - Setting Various Rental Rates at the North Tahoe Event Center. Director Mourelatos seconded the motion which carried unanimously in favor.

Winter 2023/24 North Tahoe Regional Park Peak Parking Fee Review – RPF Manager Oberacker introduced a new item. GM Johnson summarized the main points, explaining that this was a pilot program to test if we could generate revenue and identify any issues and challenges. He considered the program successful because we gained valuable insights. He also talked about parking management. Director Hughes mentioned that the Sustainable Recreation Committee would be interested in knowing the number of passengers in vehicles. Director Mourelatos suggested that any revenue generated should be used to improve infrastructure and parking management solutions. He also asked for daily counts of pedestrians, cyclists, and vehicles for each day of the week to inform future decisions. GM Johnson mentioned that a future parking analysis will involve using advanced trail counters. Vice-President Daniels recommended using automation to prevent traffic congestion. GM Johnson also noted that the District will collaborate with Placer on their overall parking study, and Dixon consultants will assist in addressing some of our questions.

Review, Discuss, and Possibly Approve Employment Agreements for the General Manager/CEO and Chief Financial Officer – General Counsel Nelson introduced the item.

MOTION: Director Mourelatos moved to approve the Employment Agreements for the General Manager/CEO and Chief Financial Officer. Director Hughes seconded the motion which carried unanimously in favor.

MANAGEMENT TEAM INFORMATIONAL UPDATES – *Reports are informational only, and no action will be taken.*

General Manager/CEO Report – GM Johnson highlighted items from his report. He noted the Habitat Conservation Program Grant may be at risk due to a possible budget deficiency in the State. Director Mourelatos announced he will be a member of the new TOT Committee. He added the importance of the Utility District's role in the TOT and the GM's role as an advisor. In response to Director Mourelatos' Inquiry, GM Johnson spoke about our Greenhouse inventory process.

Public Information Officer Report – PIO Broglio provided highlights of his report. In response to Director Mourelatos, PIO Broglio spoke about advertising and paid advertising. Director Mourelatos spoke about the beachcomber device for public and private beaches.

Accounting Department Report for the month ending March 31, 2024 – CFO Van Cleave provided highlights of her report, including a status update on the transition to Wells Fargo. CFO Van Cleave addressed questions about the rate relief program and whether the landlords could pass it through to the tenants like the District did during the COVID relief program. Director Hughes recommended sending our program to NTRAC, who had discussed the CARES program at their last meeting.

In response to Director Thompson, GM Johnson spoke about grant revenue and open positions.

Recreation, Parks, and Facilities Department Report – RPF Manager Oberacker provided highlights from her report, including an art grant for the chalk art event. The board members complimented the summer recreation brochure and all the diverse programs. In response to Director Mourelatos' inquiry, RPF Manager Oberacker spoke about the different leagues in beach volleyball, pickleball, and tennis.

Planning and Engineering Department Report – EOM Pomroy provided highlights from his report. In response to Director Mourelatos, GM Johnson provided an update on the NTEC architecture study. In response to Director Mourelatos's inquiry, GM Johnson noted we could schedule a site tour of our Corp yard. Vice-President Daniels requested revisiting the park shop redesign as part of this. EOM Pomroy provided an update on the Tahoe Keys herbicide case. In response to Director Mourelatos, EOM Pomroy provided the status of laterals replaced for Golden and Rainbow Streets. GM Johnson spoke about targeted communication to property owners about waterline replacement. He added the pace of completion for the connection deadline is on time. They have until the end of 2025.

Utility Operations Department Report – UOM Fischer provided highlights from his report and spoke about the anticipated 3/4-ton trucks.

Legal Report – Counsel Nelson provided highlights from his report. Director Thompson had a follow-up question regarding campaigning for upcoming elections and social media.

BOARD COMMENTS – GM Johnson provided highlights from the Long Range Calendar.

Upcoming events include:

5/28 – Special Board Meeting - budget workshop

5/30 – Cathy's retirement party

5/31 – Tennis, Pickleball, and Pam Emmerich Pinedrop Memorial trail ribbon cutting

PUBLIC COMMENT – There were no requests for public comments.

The board went into the closed session at 5:21 p.m.

CLOSED SESSION –

- **PUBLIC EMPLOYEE PERFORMANCE EVALUATION** – *Pursuant to Section 54957. Title: General Manager/CEO*

Vice-President Daniels noted there was no reportable action during the closed session.

ADJOURNMENT – With no further business to come before the Board, the meeting was adjourned at 5:34 p.m.

Minutes

NTPUD NORTH TAHOE PUBLIC UTILITY DISTRICT Board of Directors Special Meeting Tuesday, May 28, 2024

**Held at the North Tahoe Event Center
Alternate Location: 5315 Lower Honoapiilani Rd. Lahaina, HI 96761**

A. OPEN SESSION/PLEDGE OF ALLEGIANCE

The Special Meeting of the North Tahoe Public Utility District Board of Directors was called order on Tuesday, May 28, 2024, at 12:04 PM at the North Tahoe Event Center.

In attendance were President Coolidge (via Zoom), Directors Daniels, Thompson, and Hughes. Director Mourelatos arrived at 12:29 PM.

District Staff in attendance included General Manager Johnson, Chief Financial Officer Van Cleave, Utility Operations Manager Fischer, Engineering and Operations Manager Pomroy, Public Information Officer Broglio, and Human Resources Manager Harris. District Legal Counsel Nelson was also present.

The pledge of allegiance was recited.

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

There were no changes to the agenda.

C. PUBLIC COMMENT AND QUESTIONS

There were no requests for public comment.

D. FISCAL YEAR 2024/2025 BUDGET WORKSHOP

CFO Van Cleave reviewed the process to date to consider the FY 2024/2025 budget and presented the Executive Summary.

The assumptions made as the Operating and Reserve budgets were compiled were clarified. The budget is based on new rates effective July 1, 2024 and a property tax increase of 9.5% relative to the past Fiscal Year budget, which makes up for conservative figures used in past years.

There was discussion regarding how property tax is allocated and what Proposition 218 allows for. It was noted that dollars allocated to the enterprise funds of water and wastewater cannot be reallocated. If those funds are left in G&A, there is more flexibility in how they can be used and can be allocated to whatever the Board prioritizes including Recreation and the Event Center. Discussion continued as allocations to enterprise funds, Recreation, and Reserves were clarified.

CFO Van Cleave explained how external risks and contingency plans are included in this budget.

Director Mourelatos asked for a technical overview illustrating the many layers of water, wastewater, recreation, and G&A revenues and expenses.

Discussion continued as capital budgets were reviewed.

The team will continue to vet the budget, taking into account Board comments, and present a budget to be considered for adoption at the June 11 Board meeting.

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

There were no requests for public comment.

F. ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 1:35 PM.

Respectfully submitted,

Judy Friedman

Recording Secretary

THE PAPER TRAIL SECRETARIAL & BUSINESS SOLUTIONS



NORTH TAHOE PUBLIC UTILITY DISTRICT

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**

DATE: June 11, 2024

ITEM: F-4

FROM: Planning and Engineering Department

SUBJECT: Authorize the General Manager to Execute a Professional Services Agreement for the National Ave Water Treatment Plant Equipment Assessment and Recommendations Study

RECOMMENDATION:

Authorize the General Manager to execute a Professional Services Agreement in the amount of \$230,077 with Jacobs for the National Ave Water Treatment Plant Equipment Assessment and Recommendations Study (Project #2464).

DISCUSSION:

The National Avenue Water Treatment Plant (NAWTP) provides the primary source of potable water to the District's Tahoe Main water system. The NAWTP meets Federal and California drinking water regulations and operates under the Surface Water Treatment Rule Filtration Avoidance Criteria and operates under Water Supply Permit No. 01-09-05-PER-014. Filtration avoidance permits are only provided to water systems where the source water is of exceptional quality and traditional filtration would not improve the water quality. There are 54,000 public water systems in the United States and there are only 60 filtration avoidance permits that have been issued and six of those are at Lake Tahoe.

The NAWTP meets the filtration avoidance criteria by inactivating pathogens that may be present in the water but are not physically filtered from the raw water but are inactivated by multiple disinfectant barriers. At the NAWTP, the primary disinfection barrier is chlorine, and the second disinfection barrier is Ultraviolet (UV) disinfection. Combined, these two processes ensure inactivation of viruses, Giardia, and Cryptosporidium in conformance with Federal and California drinking water regulations.

The NAWTP, in its current configuration, was constructed and placed into service in November 2002. District Staff met Jacobs on-site to walk the NAWTP and requested them to develop a scope of work to complete an assessment and provide recommendations to modernize and extend the life of this critical asset. Specific tasks include data collection and background review, regulatory review and permitting support, treatment performance evaluation, operability and safety review, I&C and SCADA assessment, electrical assessment, security assessment, seismic assessment, and improvement recommendations. The proposed scope of work follows this memorandum.

The District has selected Jacobs, a leading firm in the United States for water and wastewater system engineering, to provide engineering consulting services for the planning and assessment of the NAWTP. Jacobs has extensive experience in the Tahoe Basin and has completed two successful Filtration Avoidance Surface Water Treatment Plant planning, design, and construction projects at Lake Tahoe.

FISCAL ANALYSIS:

This project is included in the Fiscal Year 2023/24 Capital Budget for the Water Fund as National Ave Water Treatment Plant Equipment Assessment and Recommendations Study, Project # 2464 with an available budget of \$150,000. Fiscal Year 2024/25 contains an additional \$100,000 for a total project budget of \$250,000. There is a sufficient budget to allow the completion of the proposed Professional Services Agreement with Jacobs.

STRATEGIC PLAN ALIGNMENT:

Goal 1: Provide safe, efficient, sustainable water and wastewater services focusing on industry best practices and continuous improvement – Objective B: Optimize preventative maintenance of District utility system assets – Tactic 1: Continue corrective maintenance to improve system reliability – Activity a: Inspect and repair water systems asset deficiencies.

ATTACHMENTS:

Jacobs, National Ave Water Treatment Plant Equipment Assessment and Recommendations Study – Proposed Scope of Services and Fee Estimate

MOTION:

Approve Staff Recommendation

REVIEW TRACKING:

Submitted By:		Approved By:	
	Joseph J. Pomroy, P.E.		Bradley A. Johnson, P.E.
	Engineering & Operations Manager		General Manager/CEO

Reviewed By:	
	Vanetta Van Cleave
	Chief Financial Officer

May 24, 2024

Mr. Nathan Chorey
Engineering Manager
North Tahoe Public Utility District
875 National Ave., PO Box 138,
Tahoe Vista, CA 96148

Subject: National Ave Water Treatment Plant Equipment Assessment and Recommendations Study

Dear Nathan,

Jacobs Engineering Group Inc. (Jacobs) is pleased to provide the North Tahoe Public Utility District (NTPUD) with this proposal for engineering consulting services related to the National Ave Water Treatment Plant Equipment Assessment and Recommendations Study.

Our proposed Project Manager, Monica Morales, and our deep bench of drinking water treatment, security, structural, instrumentation and controls and other subject matter experts (SMEs) provide the following benefits:

- **Global experts in drinking water treatment.** Jacobs is a leader in the water industry including consulting, alternative delivery and operation and maintenance and the #2 consulting firm for Water supply including water treatment.
- **Global leaders in permitting and regulations.** Jacobs has extensive experience in review, interpretation, planning, assessment, and application of State and Federal regulations.

If you have any questions, please do not hesitate to contact me.

Best Regards,

Jacobs Engineering Group Inc.



Kyle Foss, PE
Manager of Projects
kyle.foss@jacobs.com
970-368-0553 (m)



Monica Morales, PE, ENV SP
Project Manager
monica.morales@jacobs.com
775-240-9126 (m)

ATTACHMENT A – SCOPE OF SERVICES

Project Background

The North Tahoe Public Utility District (NTPUD) is assessing needed improvements for its National Ave Water Treatment Plant including its treatment equipment, such as filters and UV treatment equipment, and looking for recommendations based on this assessment. Along with treatment equipment improvements, NTPUD would like to also understand other potential improvements that could be incorporated alongside treatment improvements such as security, seismic, conveyance and site improvements.

Project Objectives

The NTPUD's primary project objectives are to have Jacobs assess the current treatment equipment at the National Ave Water Treatment Plant (WTP) with respect to:

1. 25-Micon Strainer Equipment
2. Trojan UV Disinfection Equipment
3. Chlorination System Equipment

Task Assumptions

1. The schedule to complete the scope of work is 12 months from the start of Notice-To-Proceed (NTP) provided by NTPUD.
2. The deliverables will be a technical memorandum with recommendations based on the assessment conducted.
3. A monthly 30-minute call conducted via MS Teams held to review project progress, schedule, and review any necessary questions to aid the assessment study.
4. A site visit for three SMEs to assess the National Ave WTP after initial investigation has been conducted based on drawings and site photos.
5. A monthly progress report will be included with the monthly invoice.
6. All in-person meetings and site visits will include 2-hours of travel time from Reno, NV, unless staff are driving from Sacramento or Redding offices.
7. The National Ave WTP source water will continue to meet the filtration avoidance criteria outlined in the California Code of Regulations, Title 22, § 64652.5.

8. The National Ave WTP current unit processes adequately addresses any treatment and water quality challenges presented by the source water and no additional treatment is needed to address taste & odor, iron, manganese, disinfection byproduct precursors, corrosivity, and PFAS/PFOA to meet the District's treatment and finished water quality goals.
9. Consultant assumes that the WTPs current treatment process will meet current and future applicable regulations for the next 25-years.
10. No formal cost opinions or estimates will be provided for Task 2 of the scope.

Task 1 – Project Management and Administration

This task includes project management throughout the project including compiling monthly invoicing and progress reporting.

Meetings:

- 2-hour Project Kick-off Meeting with the PM and two local staff in-person and two SMEs attending virtually
- Monthly 30-minute virtual progress meeting
- 2-hour Project Close Out Meeting describing recommendations from assessment completed

Deliverables:

- Monthly progress report included with the monthly invoice

Task 2 – Disinfection Plant Evaluation and Recommendations

Jacobs will complete an evaluation of the National Ave WTP that will include reviewing current source and finished water quality data, current treatment performance, and operability and safety concerns. Jacobs will develop potential solutions to address identified challenges and provide defensible recommendations for improving the plant. The following subtasks will be included in this task:

- Subtask 2.1 – Data Collection and Review
- Subtask 2.2 – Regulatory Review and Permitting Support
- Subtask 2.3 – Treatment Performance Evaluation
- Subtask 2.4 – Operability and Safety Review
- Subtask 2.5 – I&C and SCADA Assessment
- Subtask 2.6 - Electrical Assessment

- Subtask 2.7 – WTP Improvements Recommendations

Subtask 2.1 - Data Collection and Review

The data collection subtask will assist Jacobs in completing subsequent analyses and evaluations included in the scope of this task. Jacobs will make a formal data request for information that will assist in performing the WTP evaluation and developing alternatives for the project. The formal data request will be compiled into an electronic format and transmitted via email to the NTPUD. The data request may include but is not limited to the information listed below. It should be noted that the NTPUD has already supplied some of this data as part of the project scoping process. Information that has already been provided is noted below with an asterisk.

- Source Water Quality Sampling Data and Lab Reports
- Finished Water Quality Sampling Data and Lab Reports
- Plant Performance and Water Quality SCADA Data
- Plant Record Drawings* and Design Documents
- Permitting Documents (operating permit*, and recent correspondence with regulator)
- Plant O&M Manuals*

Once the data request has been fulfilled by the NTPUD, Jacobs will summarize the data provided in a data collection matrix that will be shared with the NTPUD. Jacobs assumes up to 40 hours to request, collect, review, and summarize relevant data. Jacobs will identify data gaps and make recommendations to the NTPUD for additional data gathering and studies necessary to conduct more detailed evaluations as needed.

Deliverables:

- Data collection matrix summary (electronic PDF format)

Subtask 2.2 - Regulatory Review and Permitting Support

Jacobs will support the NTPUD in preparing for and engaging in discussions with California's Division of Drinking Water (Regulator) regarding the proposed improvements project at the National Ave WTP. Jacobs will help prepare for and attend up to two (2) meetings with the regulator for this project. Jacobs assumes that up to three (3) staff will attend the virtual coordination meetings with the Regulator. Potential topics of discussion with the Regulator may include, but are not limited to the following:

- Introducing the improvements project scope and tentative timeline
- Proposing the removal of the 25-micron strainers
- Reclassifying the plant as a Water Disinfection Plant instead of a Water Treatment Plant

Support provided by Jacobs in preparation for and during meetings with the regulator will include the following:

- Developing meeting agendas
- Preparing presentation materials to support discussion
- Preparing draft and final meeting minutes

Meetings:

- Two virtual coordination meetings with Regulator up to 1 hour each

Deliverables:

- Meeting agendas and summary (electronic copy in PDF format)

Subtask 2.3 - Treatment Performance Evaluation

Jacobs will review collected process performance data to understand the current baseline plant performance and identify any areas of concern. Specific objectives of this task will include:

1. Document the treatment and operational benefits or non-benefits of the 25-micron strainers to support justification for their removal.
2. Establish the remaining useful life of critical process equipment to support justification for replacement and/or upgrade.
 - UV equipment is assumed to be nearing the end of its useful life.

The evaluation performed in this subtask will help inform treatment improvements and upgrade recommendations for the facility which will be presented at the *Recommendations Workshop*.

Subtask 2.4 - Operability and Safety Review

Jacobs will conduct a plant walkthrough after the kickoff meeting with NTPUD O&M staff to identify safety and operability concerns at the plant. Jacobs assumes that three (3) staff will be present for the site visit. The site visit will entail two (2) hours of touring the plant with O&M staff to identify their concerns and one (1) hour of onsite discussion following the tour. During the tour, Jacobs will digitally log each of the safety and operability concerns and take pictures. Directly following the plant walkthrough, Jacobs will review the identified safety and operability items and assign the priority as high, medium, and low for each item.

After the site visit, Jacobs will provide the NTPUD with a summary of the identified operability and safety items and their assigned priority for the NTPUD to review and comment on internally.

Meetings:

- Three-hour in-person site visit as part of the project kickoff

Deliverables:

- Prioritized list of operability and safety improvements (electronic copy in PDF format)

Subtask 2.5 – I&C and SCADA Assessment

Jacobs will evaluate existing equipment, available spare capacity, and alternatives considering replacement of or upgrades to the existing equipment with the NTPUD. Jacobs, in coordination with the NTPUD, will evaluate the existing instrumentation and will try to use the same type of instrumentation being used now for the process, to keep consistency and reduce spares required. This may vary based upon which process alternative is selected. Jacobs will evaluate available control systems (instrumentation, PLC/SCADA system, and devices like valves, motors, MCCs, and VFDs etc.) for the availability of spares of the existing devices, against the requirement of the upgraded systems design.

Meetings:

- Jacobs will conduct one additional in-person site visit where the meeting is to be attended by an I&C engineer, junior staff engineer, and additional persons as required for project management.

Deliverables:

- List of types of instrumentation to be used for different processes for upgrades.
- Evaluation recommendations for the need of additional IO, PLC, SCADA, control panels, and space evaluation within Task 2 Summary TM.

Subtask 2.6 – Electrical Assessment

Jacobs will evaluate existing equipment, available spare capacity, and alternatives considering replacement or upgrades with the NTPUD via the in-person site visit. Jacobs will use the information gathered during the site visit and workshops to make recommendations for electrical improvements at the plant.

Meetings:

- Jacobs will conduct one in-person site visit attended by an electrical engineer, and additional persons as required for project management.

Deliverables:

- Evaluation recommendations for electrical requirements included in Task 2 Summary TM.

Subtask 2.7 – Improvements Recommendations

Jacobs will present the recommended WTP improvements to the NTPUD at a 3-hour in person *Recommendations Workshop*. The recommendations presented at the workshop will include the following:

- Process equipment and/or infrastructure to be decommissioned/demolished
- Process equipment and/or infrastructure to be replaced or upgraded
- Non-process safety and operability improvements

Jacobs will evaluate available UV disinfection equipment replacement options and assess their fit into the current space allotted at the WTP. No cost estimates will be provided as part of this evaluation.

Jacobs assumes up to five (3) staff will be attend the workshop in person with additional staff attending remotely as needed. The objective of the meeting will be to obtain feedback from the NTPUD on the recommended improvements and reach concurrence on the WTP improvements project scope of work for the next project phase.

Meetings:

- 3-hour Recommendations Workshop

Deliverables:

- Workshop agendas and minutes (electronic copy in PDF format)
- Annotated PowerPoint slides from workshop

Task 3 – Security Assessment

Jacobs will review and collect information on existing security systems in place and any other Inspection Reports provided by NTPUD, as well as architectural background drawings (electronic) to create security layouts. Jacobs will review the existing site conditions to include:

- Review existing security measures
 - Review existing doors for access control systems currently in use
 - Identify fencing needs
 - Camera locations
 - Local video storage and off-site storage
 - Remote access
- Identify location for primary monitoring of all security functions
 - Identify area for local network hardware to communicate with headquarters building on National Avenue.

Meetings:

- 3 hour in-person site visit

Deliverables:

- Jacobs will prepare a technical memorandum with recommendations based on the assessment conducted. The technical memorandum will include:
 - Recommend doors for access control, including general door hardware
 - Recommend cameras to be used and show their approximate locations on drawings provided by client or photos taken during the site visit, using Bluebeam for document creation
 - Recommend fencing, using anti climb technology and constant with the winter condition of the area

Task 4 – Seismic Condition Assessment

Subtask 4.1 – Seismic Condition Assessment and Recommendations

The North Tahoe Public Utility District (NTPUD) operates and maintains the National Avenue Water Treatment Plant Pump Station and Ultraviolet Process Building (NTPUD Pump Station Building). This reinforced masonry structure was originally built in approximately 1969 and is referred to as the Pump Station Building in the 2001 EcoLogic improvement plans which added additional floor space, new stairwell access, and crane rails to the structure.

This task will be to complete a visible inspection and seismic assessment of the building and visible major non-structural equipment attachments to the building, as well as a detailed review of the original building plans or as-builts. The seismic assessment will follow American Society of Civil Engineers (ASCE) Guideline 41-23 Seismic Evaluation and Retrofit of Existing Buildings guidelines and will identify areas of potential risk due to the building's structure and major structural components from site-specific seismic forces. Additionally, this task will involve discussions with NTPUD on determining the appropriate performance objectives for the building in the event of an earthquake within the framework of ASCE 41-23.

The goal of this task is to identify and provide to NTPUD a summary of any potential voluntary structural modifications that may enhance the seismic resiliency of the building, and to provide NTPUD enough information to make an informed decision on proceeding with preliminary design to address any such findings. Jacobs will develop a draft seismic assessment and voluntary recommendations technical memorandum for NTPUD to review. These recommendations will be based in part on the Performance Objectives determined by NTPUD. Following NTPUD review and input, Jacobs will incorporate NTPUD's comments and provide a final technical memorandum.

Deliverables:

- Draft and final seismic building assessment and recommendations technical memorandum, delivered electronically in PDF format.

Assumptions:

- Additional structural drawings or as-builts of the original building construction to are necessary for Jacobs to complete Task 4.1
- The technical memorandum will not include preliminary or final designs for any seismic retrofits or other modifications
- The seismic assessment will be limited to the visually accessible portions of the structure and building plans provided.
- No testing of materials, components, coatings, etc. will be included in the seismic assessment.
- Foundations, embedments, and all other non-visible and non-accessible components will be excluded from the condition assessment
- State and local building code criteria verification for new construction will be excluded from the condition assessment
- This scope will only evaluate major electro-mechanical equipment connections and supports to the existing building and not an evaluation of any aspect of the mechanical or electrical equipment itself
- Any analysis of existing electro-mechanical supports to the building shall be based on equipment specifications provided by NTPUD or, if unavailable, similar equipment specifications
- The UV equipment support systems will not be analyzed as it is assumed they will be replaced in the near future
- Assessment of the electrical and SCADA system conditions is excluded from the condition assessment
- Geotechnical evaluation is excluded from the condition assessment
- The seismic assessment will not include recommendations on estimates on remaining useful life, or any other predictions of future performance

Subtask 4.2 – Opinion of Probable Cost

This subtask will provide a Class 5 level Opinion of Probable Cost construction estimate on up to two potential suggested retrofits and repair construction work that would be identified from Task 4.1. The purpose of this subtask is to provide NTPUD a rough order-of-magnitude cost for budgeting and decision-making purposes on any potential recommended seismic upgrades. The level of effort for this task is dependent on the results of Task 4.1.

Deliverables:

- Class 5 Opinion of Probable Cost for recommendations of seismic retrofit findings from Task 4.1 of up to two major repairs to the structure.

Assumptions:

- Fee assumes one round of minor comments from NTPUD will need to be addressed for the final technical memorandum
- Task 4.2 will be time and materials based on the results of Task 4.1
- Up to two major repairs will be estimated, if identified

Task 5 – Intake Pumping Relocation Assessment

Jacobs will complete an evaluation of the exiting Intake Pumping System (IPS) which is

[REDACTED]

Jacobs will review current source material, near shore bathymetry and discuss the system and maintenance activities with the operators. Jacobs understands that the four screens are in good shape and that most of the maintenance issues concern the submersible pumps in the offshore manifold. Jacobs will develop one alternative for different hydraulic conditions that would allow for a near shore diversion. The following subtasks will be included in this task:

- Subtask 5.1 – Data Collection, Review and Operations Discussions
- Subtask 5.2 – Develop Alternative

Subtask 5.1 – Data Collection, Review and Operations Discussions

In addition to the As-built drawings, Operations & Maintenance Manual and Regional Water Quality Control Board (RWQCB) Permit that the NTPUD has provided, Jacobs would review the pump O&M manual, maintenance records and near shore bathymetry. Once Jacobs has assessed the information, Jacobs would like to discuss the system operations and maintenance requirements of the system with the Operators. In collaboration with the NTPUD, Jacobs would develop a list of maintenance objectives for the near shore alternatives. This effort includes a site visit for intake and pump leads.

Subtask 5.2 – Develop Alternative

Jacobs will develop an alternative that was provided by NTPUD [REDACTED]

[REDACTED]
[REDACTED]
[REDACTED] The alternative would consist of a description, a plan sketch, a profile sketch and hydraulic calculations. This information will be documented in technical memorandum with recommendations and next steps.

Meetings:

- 2 hour in-person site visit for intake and pump leads

Deliverables:

- Jacobs will prepare a technical memorandum with recommendations based on the assessment conducted

Compensation

The total fee associated with the outlined scope for Task 1 through Task 5 sums to \$230,077.00.

Individual hourly rates will be charged on a time-and-materials basis per Attachment B based on the individual employee classification. These rates are subject to calendar year adjustments commencing in 2025. Rates include all allowances for salary, overheads and fees. Direct expenses for travel will be charged at cost plus 10 percent. Labor and direct costs will be billed as stated plus applicable sales, use, value added, business transfer, gross receipts, or other similar taxes. Attachment C displays the detailed fee estimate.

Jacobs will notify the NTPUD in writing when incurred costs equal 85 percent of the budgeted amount. Jacobs is not obligated to incur costs beyond the indicated budget, as may be adjusted, and the NTPUD is not obligated to pay Jacobs beyond these limits.

When any budget has been increased, Jacobs's excess costs expended prior to such increase will be allowable to the same extent as if such costs had been incurred after the approved increase.

General Assumptions

The following general assumptions apply to proposed activities:

- i. Budgets will be managed at the Project Level; Jacobs will inform the NTPUD of any changes that may require additional funds via a change order before proceeding with the work.
- ii. To facilitate rapid distribution of information, deliverables will be furnished electronically. Unless otherwise indicated, final deliverables will be provided as native

electronic files (Microsoft Word®, Microsoft Excel®, and pdf format as appropriate). Reproduction of hard copies shall be performed by NTPUD.

- iii. In providing opinions of cost, financial analyses, economic feasibility projections, and schedules for the Project, Jacobs has no control over the cost or price of labor and materials; unknown or latent conditions of existing equipment or structures that may affect operation or maintenance costs; competitive bidding procedures and market conditions; time or quality of performance by operating personnel or third parties; and other economic and operational factors that may materially affect the ultimate Project cost or schedule. Therefore, Jacobs makes no warranty that actual Project costs, financial aspects, economic feasibility, or schedules will not vary from the opinions, analyses, projections, or estimates.

Attachment B
NTPUD Assessment Study
2024 Per Diem Rate Schedule
Professionals and Technicians*
Jacobs Hourly Billing Rates

<u>Classification</u>	<u>Rate</u>
Fellow Technologist	\$295
Sr. Principal Technologist	\$285
Principal Technologist/Principal Project Manager	\$271
Sr. Technologist/Sr. Project Manager	\$251
Engineer Specialist*/Project Manager	\$241
Project Engineer*	\$215
Associate Engineer*	\$190
Staff Engineer 2*	\$170
Staff Engineer 1/Global Design Center Engineer*	\$150
Design Tech 5	\$165
Design Tech 4	\$155
Design Tech 3	\$140
Design Tech 2	\$123
Design Tech 1/Global Design Center CAD Technician	\$105
Office/Clerical/Accounting	\$100

Notes:

1. A markup of 10% will be applied to all Other Direct Costs and Expenses.
2. These rates are effective through December 31, 2024.
3. Rate Schedule subject to annual revision to reflect current rates.

* includes engineering, architect, consulting, planner, and scientist disciplines

Attachment C																						
Detailed Fee Estimate																						
North Tahoe Public Utility District																						
National Avenue Water Treatment Plant Improvements Assessment Study																						
			Paul Swaim	Brett Isbell	Monica Morales	Joseph Zalla	Will Porter	Blaga Delic	John DeWolf	Madan Patel	Tyler Verdi	Steve Parker	Dylan Menes	Sean Troyan	Pete Rude	Mike Riess	Michael Henderson					
Task Nos.	Task/Activity Description	Labor Classification	Fellow Technologist	Fellow Technologist	Project Manager	Fellow Technologist	Staff Engineer 2	Staff Engineer 1	Sr. Technologist	Fellow Technologist	Staff Engineer 1	Principal Technologist	Principal Technologist	Engineer Specialist	Fellow Technologist	Principal Technologist	Associate Engineer	Office /Clerical /Accounting	Total Labor Hours	Total Labor Costs (\$)	Travel and Other Expenses (\$)	TOTAL Estimated Cost (\$)
			\$295	\$295	\$241	\$295	\$170	\$150	\$251	\$295	\$150	\$271	\$271	\$241	\$295	\$271	\$190	\$100	Total Labor	Total Labor	Travel and Other	TOTAL Estimated
Task 1	Project Management and Meetings	Task Total	0	0	102	4	4	12	0	0	0	0	18	0	0	0	0	0	140	\$33,731	\$3,500	\$37,231
Task 2	Water Treatment Evaluation and Recommendations	Task Total	4	2	16	77	144	68	0	16	16	16	10	0	0	0	0	24	393	\$81,057	\$7,350	\$88,407
Subtask 2.1	Data Collection and Review	Subtask Total			2	10	20	10					1						43	\$8,762		
Subtask 2.2	Regulatory and Permitting Support	Subtask Total			2	10	12	4					1						29	\$6,460		
Subtask 2.3	Treatment Performance Evaluation	Subtask Total	2		2	20	40	20					1						85	\$17,358		
Subtask 2.4	Operability and Safety Reivew	Subtask Total			4	12	12	4					4						36	\$8,380	\$3,500	
Subtask 2.5	I&C and SCADA Assessment	Subtask Total			2					16	16		1						35	\$8,018	\$3,500	
Subtask 2.6	Electrical Assessment	Subtask Total			2							16	1						19	\$5,183	\$350	
Subtask 2.7	Improvements Recommendations	Subtask Total	2	2	2	25	60	30					1					24	146	\$26,896		
Task 3	Security Assessment	Task Total	0	0	8	0	0	8	0	0	0	0	8	0	0	0	120	8	152	\$29,429	\$1,400	\$30,829
Task 4	Seismic Retrofit Assessment	Task Total	0	0	8	0	0	8	40	0	0	0	84	32	0	0	0	12	184	\$45,671	\$0	\$45,671
Subtask 4.1	Seismic Condition Assessment and Recommendation	Subtask Total			4			8					78	30				8	128	\$31,910		
Subtask 4.2	Opinion of Probable Cost	Subtask Total			4				40				6	2				4	56	\$13,761		
Task 5	Intake Pumping Relocation Assessment	Task Total	0	0	8	0	0	16	0	0	0	0	8	0	20	50	0	8	110	\$27,239	\$700	\$27,939
Subtask 5.1	Data Collection, Review and Operations Discussion	Subtask Total			4			8					4		10	10			36	\$9,072	\$700	
Subtask 5.2	Develop Alternative	Subtask Total			4			8					4		10	40		8	74	\$18,167		
		TOTAL	4	2	142	81	148	112	40	16	16	16	128	32	20	50	120	52	979	\$217,127	\$ 12,950	\$230,077



NORTH TAHOE PUBLIC UTILITY DISTRICT

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**



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: June 11, 2024

ITEM: G-1

FROM: Office of the General Manager

SUBJECT: General Manager/CEO Report

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

1) The District, Tahoe City Public Utility District (TCPUD), and the South Tahoe Public Utility District (STPUD) continue their partnership work on legislative matters:

a) At the federal level, the partnership developed the 2024 project priority list in anticipation of a potential United States Forest Service (USFS) 2024 allocation for the Tahoe water for fire suppression program. This month, the USFS announced additional available funding for Fiscal Year 2024, that allocation is now \$2.155-million, of which, NTPUD anticipates receiving \$743,568 to support our Brockway Fire Protection Water Infrastructure Project scheduled for this summer. This is an increase of approximately \$10,000 to the District.

Attention is also focused on Fiscal Year (FY) 2025 budget appropriations requests for the program.

b) Congressman Kiley announced selections for his FY 2025 Community Project Funding requests. Unfortunately, the NTPUD's submitted project was not selected for consideration this year. However, in good news for the partnership, TCPUD and STPUD did advance. We are still awaiting word from Senators Padilla and Butler on their selections.

c) At the state level, the partnership is working with Senator Alvarado-Gil on Senate Bill [SB 1088 \(Alvarado-Gil\)](#), which creates a new water infrastructure for fire suppression program that would then be funded by the anticipated Climate Resiliency Bond. The Bill unanimously cleared the Senate and is currently being considered by the Assembly's Emergency Operations Committee. The partnership is working on clarifying language amendments to the Bill at the request of the Association of California Water Agencies (ACWA) and, in doing

so, anticipates receiving ACWA's formal support for the Bill. The received formal support from the California Special Districts Association.

- d) The partnership continues to advocate for a Climate Resiliency Bond that includes wildfire resilience funding for SB 1088. The Climate Resiliency Bond is being considered via different bills in the Senate and Assembly. Members of the Senate and Assembly are currently negotiating over the contents and total funding amount of a Climate Resiliency Bond in order to reach agreement and finalize a single bill for passage by the June 27, 2024 deadline to qualify for the November election.
- e) The partnership traveled to Sacramento on April 4, 2024 to advocate on behalf of our SB 1088 and Climate Resilience Bond priorities. We visited with the following legislative offices:
 - Assemblymember Cecilia Aguiar-Curry
 - Assemblymember Jim Wood
 - Assemblymember Lori Wilson
 - Assemblymember Damon Connolly
 - Assemblymember Megan Dahle
 - Assemblymember Eduardo Garcia
 - Senator Marie Alvarado-Gil
 - Assembly Emergency Operations Committee Staff
- 2) The District received notice that our \$1,029,055 grant request to the California State Parks Habitat Conservation Program for our North Tahoe Trail Access Improvement Project was approved. This grant will support the construction of the trail extension and stairway replacement to enhance access in the North Tahoe Regional Park to the Pam Emmerich Memorial Pinedrop Trail. The General Manager has signed the agreement in accordance with District Resolution 2023-05 and the District has received the fully executed agreement back from the State.
- 3) The District and TCPUD received notice from the California Tahoe Conservancy (CTC) that our \$80,000 grant request to fund a greenhouse gas inventory of both districts' operations was approved. TCPUD will act as the lead agency for the grant and both districts are currently working on selecting a consultant to deliver the work. The districts' General Managers have executed a Project Cooperation Agreement with support from NTPUD General Counsel.
- 4) The North Tahoe Community Alliance (NTCA) has announced the structure of the new 13-member advisory committee to consider and guide the allocation of Transient Occupancy Tax (TOT) grant funds. This new TOT Advisory Committee consolidates and replaces the previous 13-member TOT Committee and the 13-member CAP Committee. Under the new format, the two Special District CAP

Committee seats will be replaced by a single Special District seat and a Special District staff advisory seat. A current CAP Committee Special District member, TCPUD Director Dan Wilkins, has been selected to continue his term on the new committee and the NTPUD General Manager has been selected for the staff advisory seat. Appointments to the new committee were considered by the NTCA Board of Directors at their June 5, 2024 meeting. The new NTCA TOT Advisory Committee structure, proposed members, and additional information is outlined in more detail in the attachment to this report.

- 6) The District held a grand opening tour and ribbon cutting of our newly completed Tennis and Pickleball Courts as well as the Pam Emmerich Memorial Pinedrop Trailhead on May 31, 2024. The event showcased both projects, our funding partners, and the collaboration required to advance public improvements in the region. Attendees included Placer County Supervisor Cindy Gustafson; Placer County staff; North Tahoe Community Alliance staff, Board, and Advisory Committee members; Pam Emmerich's brother Steve; members of the design teams, and many community participants. The event was followed by a walk of the Pam Emmerich Memorial Pinedrop Trail in Pam's memory.



- 7) The District held its first quarterly leadership lunch-and-learn on May 29, 2024 entitled "Work Well with Personalities Different from Yours" and had over 30 employees in attendance.



8) The Boys and Girls Club of North Lake Tahoe (BGCNLT) held its regularly scheduled Board meeting on May 22, 2024. The following items were topics of discussion:

- a) Approval of the April Meeting Minutes
- b) Updates from the Board President
- c) Updates from the CEO
- d) Updates from the Finance Committee - review of Club financials
- e) Board Working Session for Wine on the Water 2024 Fundraising Goals and Strategy
- f) Board Working Session on Strategic Plan updates

The next regularly scheduled BGCNLT Board meeting is June 26, 2024.

9) The District is recruiting for one open position:

- Utility Operations Maintenance Worker I/II

Submitted By:

A handwritten signature in blue ink, appearing to read "Bradley A. Johnson", is written over a horizontal line.

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



NORTH TAHOE COMMUNITY ALLIANCE TRANSIENT OCCUPANCY TAX ADVISORY COMMITTEE ESTABLISHMENT AND ORGANIZATIONAL PARAMETERS

A. ESTABLISHMENT OF COMMITTEE

The Board of Directors of the North Tahoe Community Alliance established its TOT Advisory Committee (“TOT Advisory Committee”) on June 5th, 2024 for the purposes of supporting implementation of the Tourism Master Plan, Ballot Measure A, the Transient Occupancy Tax Investment Policy, by making recommendations to the NTCA Board of Directors on proposed projects and programs in eastern Placer County to be funded by revenues derived from Transient Occupancy Taxes (TOT).

B. ORGANIZATIONAL PARAMETERS

COMPOSITION: The Committee shall consist of between thirteen (13) and fifteen (15) members as follows:

Seats:

1. Representing Transportation/Housing advocacy/expertise
2. Representing Transportation/Housing advocacy/expertise
3. Representing Transportation/Housing advocacy/expertise
4. Representing Special Districts (North Tahoe Public Utility District, Tahoe City Public Utility District, Northstar Community Services District, and Olympic Valley Public Service District collaboratively nominate a representative)
5. Representing North Tahoe Chamber, North Tahoe Business Association (NTBA), Tahoe City Downtown Association (TCDA) (Chamber/TCDA/NTBA collaboratively nominate a representative)
6. District 5 Supervisor nominated representation (Placer County District 5 Supervisor nominated representative)
7. At large *
8. At large *
9. At large *
10. At large *
11. At large *
12. At large *

13. At large *

Advisory Seats:

1. Placer County - Staff designee nominated by Placer County CEO office
2. Tahoe Regional Planning Agency (TRPA) – Staff designee nominated by TRPA Executive Director
3. Special Districts – Staff designee nominated by all four special districts in North Lake Tahoe

2. APPOINTING ORGANIZATIONS:

Appointing organizations must be incorporated for the purpose of providing services in eastern Placer County.

- **Business Associations** Eligible Business Associations represent the business community and support implementation of the Tourism Master Plan, Ballot Measure A, and workforce housing and transportation projects and programs through economic development, business development and marketing initiatives. The Associations must be incorporated, have a board of directors and meet minimum meeting requirements as defined by the organization's bylaws to be considered eligible for ongoing participation. The eligible Business Associations also represent areas within eastern Placer County that may not be represented by other designated Seats. These organization include the following:
 - North Tahoe Business Association (Kings Beach/Tahoe Vista)
 - Tahoe City Downtown Association (Tahoe City)
 - North Tahoe Chamber of Commerce (North Tahoe Region)
- **Special Districts** Eligible Special Districts include those that implement projects and provide services consistent with the Tourism Master Plan and Ballot Measure A including but not limited to trails, recreation and transportation. These organizations include the following:
 - Northstar Community Services District (Northstar)
 - North Tahoe Public Utility District (Kings Beach/Tahoe Vista)
 - Olympic Valley Public Services District (Olympic Valley)
 - Tahoe City Public Utility District (Tahoe City)
- **Placer County:**
 - District 5 Supervisor nominates seat number 5
 - Placer County CEOs office nominates Advisory seat 1
- **North Lake Community Alliance:**
 - North Lake Community Alliance appoints two board members for representation consistent with NTCA bylaws
 - NTCA Board shall make final appointment of all committee members consistent with organizational bylaws
- **At-Large*:** Preference for individuals with expertise, experience, or advocacy in the following representation categories, members must fit one or more of these categories:

- Geographic representation of residence or business ownership - (Kings Beach, Tahoe City/West Shore, Olympic Valley, Northstar, Donner Summit)
- Resident representation - Residents of the NLT TOT District
- Underserved/DEI representation - Representing underserved community needs, focusing on increasing diversity, access, inclusivity, and equity
- Small business representation – Employers of the NLT TOT region who have less than 100 employees
- Large Business Representation - Employers of NLT TOT region who have 100 or more employees
- Stewardship/environmental representation - focuses on developing and/or implementing destination stewardship principles in the region
- Previous TOT/CAP experience representation – current members of TOT or CAP committee
- Cultural, Art, and nonprofit representation – representing arts and culture in our area, and/or other nonprofit representation
- TOT Contributor - Representative from a lodging business that generates TOT funds
- TBID Contributor - Representative from a business that generates TBID funds
- Land use expertise in local/regional ecosystem
- Transportation expertise/advocate
- Housing expertise/ advocate
- Recreation provider representation
- Ski area representation

3. QUALIFICATION OF MEMBERSHIP: Committee members must reside in, hold a business license, or represent a business or non-profit based or conducting business in eastern Placer County to be eligible for appointment to the TOT Advisory Committee. Members can be a Board member, staff, volunteer to the nominating organization representing the appointing organization, or a community member filing any of the representation categories.
4. TERM OF OFFICE: For the initial appointment and terms of the members, roughly half shall serve a two-year term commencing on June 5th, 2024, and roughly half will serve a three-year term commencing on June 5th, 2024, with initial terms assigned at inaugural June 2024 committee meeting. Thereafter, terms shall be for two years, staggered as herein described.
5. REMOVAL FROM OFFICE: Members may be removed by the NTCA Board of Directors if they miss three (3) consecutive meetings.
6. COMMITTEE PURPOSE: Recommend projects and programs to be funded with locally generated Transient Occupancy Tax (TOT) to the NTCA Board of Directors, brought forward through the NTCA TOT-TBID Dollars At Work Grant Program. Said recommendations will prioritize projects and programs as referenced in but not limited to the Tourism Master Plan, Ballot Measure A, the restated 5-year agreement between Placer County and the NTCA dated August, 2023, consistent with Transient Occupancy Tax Policy in eastern Placer County.

7. SCOPE OF DUTIES: The TOT Advisory Committee will recommend projects/programs to the NTCA Board of Directors that support North Lake Tahoe's community priorities regarding economic health, community vitality, and environmental stewardship to be funded by Transient Occupancy Tax (TOT) generated by overnight visitors. Whereas the TOT Advisory Committee is convened to carry out the responsibilities of the former Capital Projects Advisory Committee (CAP) and the Transient Occupancy Tax Allocation Committee (TOT), the TOT Advisory Committee will focus on identifying projects and programs to include but are not limited to workforce housing, transportation, capital infrastructure, and other innovative projects and programs in the eastern portion of Placer County which are consistent with policies and programs contained in, but not limited to, the following guiding documents: the Tourism Master Plan, June 7, 2022 Measure A , the Placer County Housing Element, the Placer County Housing Work Plan, the TART Systems Plan, Transportation Demand Management, the Placer County Transportation Planning Agency's Regional Transportation Plan, the Tahoe Regional Planning Agency's Regional Transportation Plan, and Resort Triangle Transportation Plan. By-laws, as they may be updated or replaced from time to time, or similar organizational paraments will be established to assist the TOT Advisory Committee in reviewing, and recommending projects and programs through the TOT/TBID Dollars At Work Grant Program to the NTCA Board of Directors, who will make recommendations to the Placer County Board of Supervisors.

8. PROCEDURAL RULES: The TOT Advisory Committee shall adopt rules, regulations and procedures as are reasonable and appropriate for its activities. In absence of procedures to the contrary, the TOT Advisory Committee shall be governed by the Brown Act, California Government Code Section 54950 and following, and Robert's Rules of Order.

9. RECORDS: The TOT Advisory Committee shall keep records of its actions.

10. COMPENSATION: All members of the TOT Advisory Committee shall serve without compensation.

11. MEETING LOCATION: The TOT Advisory Committee will rotate meeting locations to ensure broad community participation and engagement.

Recommended Slate of Members for the NTCA TOT Advisory Committee

<u>Member</u>	<u>Seat</u>
Teresa Crimmens	Representing transportation/housing advocacy/expertise
Pat Fraser	Representing transportation/housing advocacy/expertise
Acadia Davis	Representing transportation/housing advocacy/expertise
Dan Wilkins	Representing Special Districts (North Tahoe Public Utility District, Tahoe City Public Utility District, Northstar Community Services District, and Olympic Valley Public Service District would collaboratively nominate a representative)
Andrew Ryan	Representing North Tahoe Chamber, North Tahoe Business Association (NTBA), Tahoe City Downtown Association (TCDA) (Chamber/TCDA/NTBA collaboratively nominate a representative)
Heidi Spirgi	Placer County District 5 Supervisor nominated representative
Kevin Drake	At-large *
Marina Gardiner	At-large *
Nicole Gorman	At-large *
Joshua Fonseca	At-large *
Waide Wright	At-large *
Sara Gooding	At-large*
Susan Winter	At-large*

Advisory Seats

Lindsay Romack	Placer County – Staff designee nominated by CEO office
Ryan Murray	Tahoe Regional Planning Agency (TRPA) – Staff designee nominated by TRPA Executive Director
Bradley Johnson	Special Districts – Staff designee nominated by all four special districts in North Lake Tahoe

Exhibit D- MATRIX

	Appointed Advisory Seats			Draft Recommend ed					
Area of Expertise/Background	Lindsay Romack	Ryan Murray	Bradley Johnson	Heidi Spirel	Nicole Gorman	Kevin Drake	Dan Wilkins	Andrew Ryan	Marina Gardiner
Job	PC County	TRPA	NTPUD Advisory seat	Appointed by Cindy Gustafson	Everline Resort and Spa	Alibi Aleworks	TCPUD Board Chair		Achieve Tahoe
Seat Allocation Note	Placer County Seat- Advisory Seat	TRPA- Advisory Seat	PUD- Advisory seat	District 5 Supervisor Seat	NTCA Board - At Large	NTCA Board - At Large	Special Districts	Chamber Seat	At Large
Geographic Representation	All	Tahoe Basin	Kings Beach	Tahoe City/West Shore	Olympic Valley	Kings Beach	Tahoe City/West Shore	Kings Beach	Kings Beach
Cultural/Arts/Nonprofit				X				X	X
Housing Expertise	X							X	
Land Development/Property management/land use policy		X	X					X	
DEI- represent diversity in our community									X
Small Business			X			X		X	X
Large Business					X				
Transportation Expertise		X					X		X
Previous TOT/CAP Experience	X						X	X	
Stewardship/Environmental		X	X			X	X		X
Recreation representation			X				X		X
TOT/TBID generator					X				
Local Knowledge	X	X	X			X	X	X	X

Area of Expertise/Background	Joshua Fonseca	Teresa Crimmens	Waide Wright	Pat Fraser	Susan Winter	Acadia Davis	Sara Gooding
Job	21 years old	Sierra Community House	Northstar Executive Chef	Palisades	Gatekeeper's Museum	LSC Transportation Planner	Teacher-Librarian
Seat Allocation Note	At Large	Transportation/Housing	At Large	Transportation/Housing	At Large	Transportation/Housing	At Large
Geographic Representation	Kings Beach	Kings Beach	Northstar	Tahoe City/West Shore Olympic Valley	Tahoe City/West Shore	Tahoe City/West Shore	Olympic Valley
Cultural/Arts/Nonprofit	X	X			X	X	
Housing Expertise		X				X	
Land Development/Property management/land use policy							
DEI- represent diversity in our community	X	X					
Small Business	X				X		
Large Business			X	X			
Transportation Expertise				X		X	
Previous TOT/CAP Experience		X		X			
Stewardship/Environmental	X				X		
Recreation representation				X			
TOT/TBID generator			X	X	X		
Local Knowledge	X	X		X	X	X	X

	Additional Applications							
Area of Expertise/Background	Christina Segal	Eric Martin	Sara Van Siclen	Eric Foster-Moore	Ron Parson	Andy Weaver	Linda Meckel	Gordon Shaw
Job	Cabin Fever/Furniture Store	Northstar PUD	TMA	Elevated Martial arts	Granlibakken	Snowboard instructor Northstar		LSC Transportation Planner/Retired
Seat Allocation Note			Transportation Seat					
Geographic Representation	Tahoe City/West Shore	Northstar	All/other	Tahoe City/West Shore-Homewood	Tahoe City/West Shore Kings Beach	Kings Beach Northstar	Tahoe City/West Shore	Tahoe City/West Shore
Cultural/Arts/Nonprofit				X				
Housing Expertise								
Land Development/Property management/land use policy								
DEI- represent diversity in our community								
Small Business	X							
Large Business					X	X?		
Transportation Expertise		X	X				X	X
Previous TOT/CAP Experience		X	X		X		X	X
Stewardship/Environmental			X	X				
Recreation representation						X	X	
TOT/TBID generator	X	X			X	X?		
Local Knowledge	X	X	X		X	X		X

Area of Expertise/Background	Arthur Rader	Sarah Coolidge	Kristina Kind - Withdrew Application
Job	Senior Vice President of Flowbird - Transportation	Own business	Mountain Housing Council
Seat Allocation Note			
Geographic Representation	All/ Eastern Placer County	Kings Beach	All/ other
Cultural/Arts/Nonprofit		X	X
Housing Expertise			X
Land Development/Property management/land use policy			X
DEI- represent diversity in our community			
Small Business			
Large Business			
Transportation Expertise	X		
Previous TOT/CAP Experience		X	X
Stewardship/Environmental			X
Recreation representation		X	
TOT/TBID generator			
Local Knowledge	X	X	X



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: June 11, 2024

ITEM: G-2

FROM: Justin Broglio, Public Information Officer

SUBJECT: Public Information and Community Outreach Report

DISCUSSION:

Public Information and Community Outreach:

- For the month of May our communications and outreach focused on – 1) Announcement and promotion of the new 2024 Summer Recreation Activity Guide; 2) Continued promotion and outreach for the District's Rate Relief Program; and 3) Summer 2024 construction updates; 4) and promotion and coordination for the opening of the Tahoe Vista Recreation Area Boat Launch.
- Staff is continuing the roll-out and promote the District's new Rate Relief Program. Bill inserts were included in the May and June bills and flyers will be included in the Sierra Community House food distribution in June.
- Staff continues to work on Customer Outreach and resident notification letters for those that will be impacted by the planned 2024 Summer Construction Season.
- Staff is continuing to create outreach and promote registration for the District's 2024 Summer activities, events, classes, and programs.
 - Special promotions in May included the May Meltdown Disc Golf Tournament and the first-ever Pickle in the Pines Pickleball Tournament.
- Staff completed a complete signage update at the Tahoe Vista Recreation area, in coordination with Recreation & Parks Department staff.
- Staff completed design, production, and distribution of the new North Tahoe Regional Park Map and Visitor Guide.
 - This new guide was distributed to 84 lodging and local business partners in North Lake Tahoe.
- Staff is finalizing the design, production, and distribution of the Tahoe Vista Recreation Area Map and Visitor Guide.
- Staff continues to add content and update the District's new website as needed.

Grants:

- Staff is preparing an application for the California State Parks - 2024 Arts in California Parks, Local Parks Grant Program to support the Tennis and Pickleball Plaza Project.
- Staff is continuing to monitor and review grant opportunities as appropriate.

North Tahoe Event Center Marketing:

- Staff coordinated with our local videographer on the new promotional reel video to highlight the NTEC as a premier wedding venue.
- Staff successfully onboarded the NTEC manager with regards to marketing and promotional materials and marketing assets and vendors.

Governmental Affairs:


- Staff continues to work on the advancement of Senate Bill 1088 on behalf of the Tahoe Water for Fire Suppression Partnership.

Community and Regional Partner Connections:

- Participated in bi-weekly Tahoe-Truckee PIO team meetings and North Lake Tahoe-Truckee Stakeholder meetings.
 - May meetings focused on the updates from the Action Teams for the new Destination Stewardship framework – including PR items, storytelling approaches, and Summer 2024 outreach strategies to educate visitors.
- Attended the NTCA's Monthly First Tuesday Breakfast Club.
 - Staff provided updates on the Summer Recreation Programs and Events and Summer Construction updates.
- Attended and Participated in Placer County's Eastern Placer County Project Update and Community Information Open House on May 30, 2024 at the North Tahoe Event Center

Review Tracking:

Submitted By: 
Justin Broglio
Public Information Officer

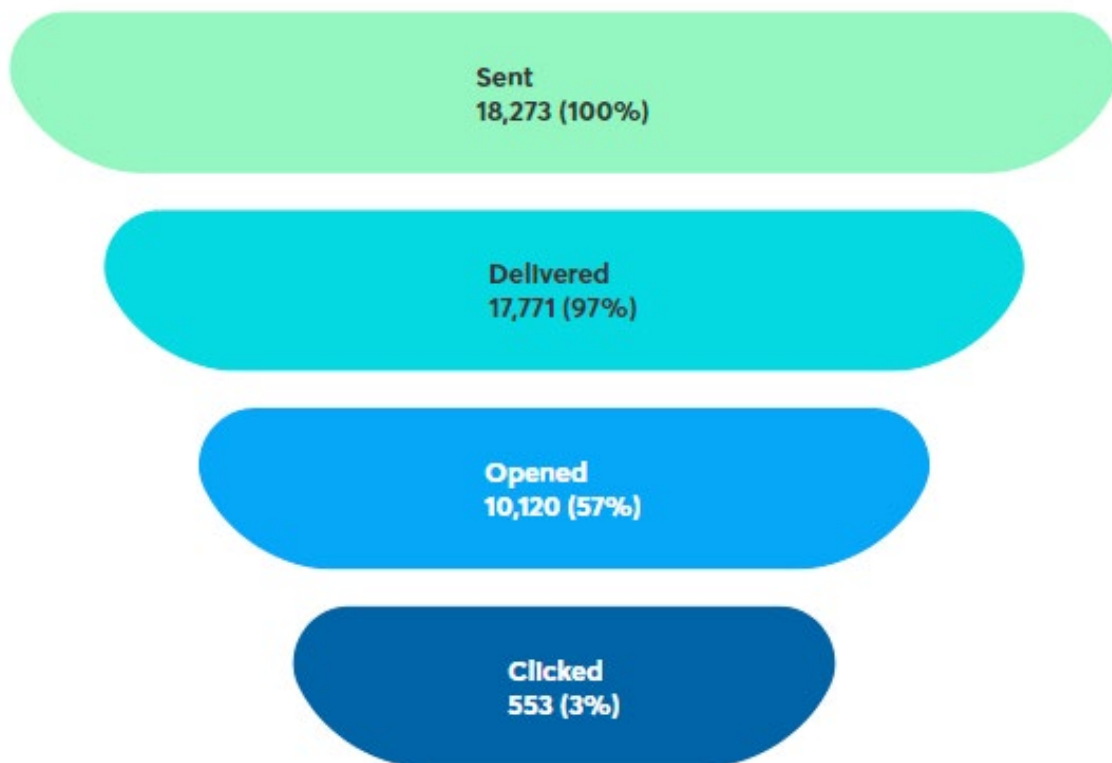
Approved By: 
Bradley A. Johnson, P.E.
General Manager/CEO

Email Newsletter Metrics –

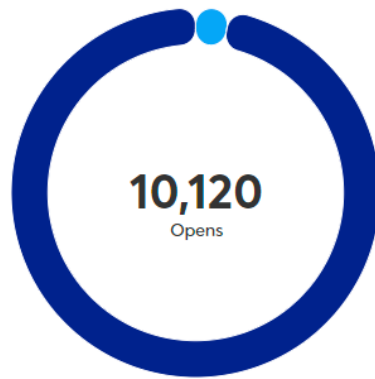
May metrics for the District's Recreation Newsletter and Board Meeting Notices –

District Email List – Recreation & Admin

- North Tahoe Recreation – Weekly Updates
- NTPUD Board and Commission Meeting Notices



Opens by device ⓘ



● Mobile 3% ● Desktop 97%

Clicks by device ⓘ



● Mobile 39% ● Desktop 61%

Social Media Content –

Overview

Reach ⓘ

1,069

Higher than typical

Impressions ⓘ

1,185

Higher than typical

Interactions ⓘ

11

Typical

Link clicks ⓘ

7

Typical



North Tahoe Recreation & Parks is with Boys & Girls Club of North Lake Tahoe and North Tahoe High School. ...

May 25 at 9:00 AM · 🌐

We are excited to announce our 5K for a Cause series! 🏃🏃 We will be hosting one race on the last Friday of each month this summer at the North Tahoe Regional Park.

Walkers, runners, and racers of all ages are welcome. While registration is FREE, donations are appreciated. We are raising money for local programs!

Our first run is Friday, June 28th. Just enough time to start training!

Register here: <https://secure.rec1.com/CA/north-tahoe-public-utility-district-ca/catalog?filter=c2VhcmNoPTMxMTUwMzU=>



5Ks FOR A CAUSE



THE CAUSE	DATES	START TIME	RUNS
	Friday, June 28	5:30pm	FRIENDS OF THE PARK 5K Run to support the North Tahoe Regional Park
	Friday, July 26	5:30pm	THE GREAT FUTURES 5K Get on the trail and support local youth programs. Stroller and kid friendly course.
	Friday, August 16	5:30pm	THE LAKER DASH 5K Support North Tahoe High School Athletics. Go Lakers!

North Tahoe Regional Park, Field #1

📣 Boost this post to reach up to 2129 more people if you spend \$91.

Boost post

👍❤️ Boys & Girls Club of North Lake Tahoe and 7 others

3 shares

Overview

Reach ⓘ

869

Higher than typical

Impressions ⓘ

947

Higher than typical

Interactions ⓘ

48

Higher than typical



North Tahoe Recreation & Parks

May 29 at 4:25 PM · 🌐

Join us this Friday, May 31 at 3:30 pm in the North Tahoe Regional Park for the official Grand Opening of the new Tennis & Pickleball Facility and new Pam Emmerich Memorial Trailhead!

The courts are open, the trailhead is beautiful and we are excited to showcase these grant-funded projects supported by our partners at @Placer County Government, North Tahoe Community Alliance, and California State Parks.

Tour of the courts will start at 3:30 and there will be a special dedication of the Pam Emmerich Memorial Trailhead at 4:15.

Please join us to celebrate these two projects and our amazing North Tahoe Regional Park!



📣 Boost this post to reach up to 2129 more people if you spend \$91.

Boost post



1

2 shares

Additional May Post Highlights –



northtahoerecreation ...

northtahoerecreation 2w
 NEW SUMMER YOUTH PROGRAM!! 🏆
 We are thrilled to announce that NTPUD residents can now register for our all-new Youth Sailing Sessions and Sailing Camp in Tahoe Vista! This long requested program has come to life with the support of our new partners at @tahoe.expedition.academy and @tahoesummercamps. Sailing programs are offered to NTPUD residents only and include options for 8-10 year old's and 11-13 year old's

See LINK IN BIO for Friday Sailing Session and Four-day Sailing Camp information and registration. Sign up

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

19 likes
 May 15

Add a comment...



northtahoerecreation ...

northtahoerecreation 3w
 We are getting excited for first-ever pickleball tournament in the North Tahoe Regional Park! 🏓 The new courts are officially open it's time to put them to the test! Find your doubles partner, start practicing, and we'll see you on Saturday, May 25th for Pickle in the Pines!

See LINK IN BIO to sign up!

No comments yet.
 Start the conversation.

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

12 likes
 May 10

Add a comment...

North Tahoe Event Center – April/May - Instagram Highlight –

Overview

Reach ⓘ

1,297

Higher than typical

Impressions ⓘ

1,376

Higher than typical

Interactions ⓘ

57

Higher than typical

Plays and watch time

Plays ⓘ

1,738

Higher than typical

Initial Plays 1,352

Replays 386

Average watch time ⓘ


4s

Typical

Watch time ⓘ

1h 39m

Higher than typical



POV: You just found your dream wedding venue in Lake Tahoe

northtahoeevents • Following
jungbee7_ • play date slowed

northtahoeevents 8w
Get Married at North Tahoe Event Center... Morning, Noon, or Night 🌟

North Tahoe Event Center is a stunning wedding venue on the shores of Kings Beach.

Just steps from the lake's edge, our venue is the perfect setting for a wedding — whether you opt for a morning ceremony or a sunset soiree.

However you envision it, we can help bring your wedding to life!

➡ Head to our website to book a tour of our venue and secure your wedding date and time! ➡ [LINK IN BIO]

48 likes
April 5

Add a comment...

Water & Wastewater **RATE RELIEF**

**Available July 1, 2024 to
income-qualified customers**

Program Qualifications:

- ✓ Live as a fulltime resident in the District.
- ✓ Be responsible for paying the NTPUD utility bill.
- ✓ Be enrolled in the Liberty Utilities CARE Program.



\$30/month - Water & Wastewater
\$15/month - Wastewater Only



Questions? Call (530) 546-4212



Apply online at - [**www.ntpud.org**](http://www.ntpud.org)



Agua y Aguas Residuales **ALIVIO DE TARIFAS**

Disponible el 1 de Julio de 2024 para
clientes con ingresos calificados.

Calificaciones del programa:

- ✓ Vivir como residente de tiempo completo en el Distrito.
- ✓ Ser responsable del pago de la factura de servicios públicos del NTPUD.
- ✓ Estar inscrito en el programa CARE de Liberty Utilities.

\$30/mes - Agua y aguas residuales
\$15/mes - Solo aguas residuales

**APLICAR
AHORA**



¿Preguntas? Llama al (530) 546-4212



Solicite en línea en: www.ntpud.org





Monthly Wastewater Rates Effective July 1, 2024

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

Formed in 1948, the North Tahoe Public Utility District (NTPUD) serves approximately 5,500 wastewater customers and 3,900 metered water customers across a 6.5 square mile region of North Lake Tahoe.

In 2022, the NTPUD retained an independent consultant and began a comprehensive cost-of-service study to determine whether existing rates and property tax revenues were sufficient to meet the system rehabilitation

and replacement needs, as well as the District’s operational costs for the water and wastewater systems. Our rate structure was also assessed for compliance with industry best practices and California state law.

At a public hearing on March 7, 2024 and in compliance with California Proposition 218 (Cal. Const. Article XIII D, sec. 6), the NTPUD Board of Directors adopted a new five-year rate structure developed from the findings of this study.

MONTHLY RATES*		CURRENT RATES	FY 2024-25
Effective Date			7/1/24
Residential			
Base Rate		\$34.67	\$40.37
System Replacement Rate		15.81	17.18
State/Federal Mandate Fee		1.37	0.00
Total Residential:		\$51.85	\$57.55
Non-Residential			
Base Rate		See table below	
System Replacement Rate		See table below	
State/Federal Mandate Fee		1.37	0.00

*per equivalent dwelling unit

Investing in our Critical Infrastructure

The average age of the District’s utility infrastructure is now over 50-years old, and even with continuous maintenance and system investment, much of our system is approaching the end of its service life.

The new rate structure helps fund continued reinvestment in the District’s aging water and wastewater systems to ensure infrastructure rehabilitation and replacement occurs before significant failures.

MONTHLY NON-RESIDENTIAL BASE RATES (BY UNIT)			CURRENT RATES	FY 2024-25
UNIT				
Effective Date				7/1/24
Motel w/ Kitchen	Per Living Unit/Month		\$14.60	\$17.00
Motel w/o Kitchen	Per Living Unit/Month		11.20	13.04
Campsite w/ Sewer	# of Sites/Month		22.37	26.04
Campsite w/o Sewer	# of Sites/Month		19.56	22.77
Other Business	# of Fixture Units/Month		4.45	5.17
Markets	# of Fixture Units/Month		7.85	9.12
Laundries	# of 10lb Machines/Month		18.32	21.32
Restaurants & Bars	# of Seats/Month		3.43	4.00
Inside Seating				
Outside Seating	# of Seats/Month		1.13	1.33
Theatres	# of Seats/Month		0.44	0.52
Churches	# of Seats/Month		0.44	0.52
Barber Shops	# of Service Chairs/Month		11.79	13.73
Beauty Shops	# of Service Chairs/Month		19.56	22.77
Schools	# of Seats/Month		0.07	0.08
Marina Boat Pumping Facility	Per Facility/Month		38.76	45.14
Swimming Pools	Per Pool/Month		8.91	10.38
Snack Bars	# of Fixture Units/Month		3.43	4.00
Motel Res/Stock Coop/Studio	Living Units/Month		29.64	34.52
Animal Shelter	Per Account/Month		122.66	142.84
Service Stations	# of Service Bays/Month		59.85	69.68

MONTHLY NON-RESIDENTIAL SYSTEM REPLACEMENT RATES (BY UNIT)			CURRENT RATES	FY 2024-25
UNIT				
Effective Date				7/1/24
Motel w/ Kitchen	Per Living Unit/Month		\$6.66	\$7.23
Motel w/o Kitchen	Per Living Unit/Month		5.11	5.55
Campsite w/ Sewer	# of Sites/Month		10.20	11.08
Campsite w/o Sewer	# of Sites/Month		8.92	9.69
Other Business	# of Fixture Units/Month		2.03	2.20
Markets	# of Fixture Units/Month		3.58	3.88
Laundries	# of 10lb Machines/Month		8.36	9.07
Restaurants & Bars	# of Seats/Month		1.56	1.70
Inside Seating				
Outside Seating	# of Seats/Month		0.52	0.57
Theatres	# of Seats/Month		0.20	0.22
Churches	# of Seats/Month		0.20	0.22
Barber Shops	# of Service Chairs/Month		5.38	5.84
Beauty Shops	# of Service Chairs/Month		8.92	9.69
Schools	# of Seats/Month		0.03	0.03
Marina Boat Pumping Facility	Per Facility/Month		17.68	19.21
Swimming Pools	Per Pool/Month		4.06	4.42
Snack Bars	# of Fixture Units/Month		1.56	1.70
Motel Res/Stock Coop/Studio	Living Units/Month		13.51	14.69
Animal Shelter	Per Account/Month		55.94	60.78
Service Stations	# of Service Bays/Month		27.30	29.65

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



Monthly Water Rates Effective July 1, 2024

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

Building a Wildfire-Resilient Future for Lake Tahoe

One of the District’s top investment priorities is providing reliable and redundant water infrastructure for fire suppression.

The new rate structure helps fund water system improvements that will protect Lake Tahoe and defend our community against the threat of catastrophic wildfire.

MONTHLY SINGLE FAMILY RESIDENTIAL RATES

CURRENT RATES		FY 2024-25
Effective Date		7/1/24
Fixed (\$/month)		
Base		
¾"	\$35.55	\$44.25
1"		
1 ½"		
2"		
3"		
4"		
6"		
8"		
System Replacement		
¾"	30.58	32.42
1"		
1 ½"		
2"		
3"		
4"		
6"		
8"		
State/Federal Mandate Fee		
1.67		0.00
Proposed Variable (\$/1,000 gallons)		
0 - 8,000 gallons		\$2.89 \$3.54
> 8,000 - 20,000 gallons		3.10 3.75
> 20,000 gallons		3.39 3.99
Flat		
Un-Metered Rate		N/A \$104.97

MONTHLY COMMON METER RATES (Irrigation)

CURRENT RATES		FY 2024-25
Effective Date		7/1/24
Fixed (\$/month)		
Base		
¾"	\$18.91	\$30.71
1"	33.11	56.31
1 ½"	85.15	138.21
2"	128.66	209.87
3"	227.05	368.55
4"	353.84	573.30
6"	630.47	1,023.75
8"	N/A	2,866.50
System Replacement		
¾"	\$31.22	\$32.42
1"	54.65	59.44
1 ½"	140.54	145.90
2"	212.35	221.55
3"	374.76	389.06
4"	584.02	605.20
6"	1,040.60	1,080.71
8"	N/A	3,025.99
State/Federal Mandate Fee		
\$1.67		\$0.00
Variable (\$/1,000 gallons)		
0 - 41,000 gal		\$3.32 \$4.00
41,000 gal and greater		3.69 4.49

MONTHLY MULTI-RESIDENTIAL RATES

CURRENT RATES		FY 2024-25
Effective Date		7/1/24
Fixed (\$/month)		
Base		
¾"	\$69.06	\$62.15
1"	120.90	113.94
1 ½"	310.92	279.67
2"	469.79	424.69
3"	829.08	745.79
4"	1,292.04	1,160.12
6"	2,302.14	2,071.64
8"	N/A	5,800.59
System Replacement		
¾"	\$30.58	\$32.42
1"	48.05	59.44
1 ½"	123.57	145.90
2"	186.71	221.55
3"	329.49	389.06
4"	513.49	605.20
6"	1,019.36	1,080.71
8"	N/A	3,025.99
State/Federal Mandate Fee		
\$1.67		\$0.00
Variable (\$/1,000 gallons)		
Tier 1		\$2.84 \$3.54
Tier 2		2.96 3.75
Tier 3		3.23 3.99

MONTHLY COMMERCIAL RATES

CURRENT RATES		FY 2024-25
Effective Date		7/1/24
Fixed (\$/month)		
Base		
¾"	\$52.45	\$41.64
1"	91.82	76.33
1 ½"	236.12	187.36
2"	356.78	284.51
3"	629.64	499.62
4"	981.22	777.19
6"	1,748.34	1,387.84
8"	N/A	3,885.94
System Replacement		
¾"	\$30.58	\$32.42
1"	48.05	59.44
1 ½"	123.57	145.90
2"	186.71	221.55
3"	329.49	389.06
4"	513.49	605.20
6"	1,019.36	1,080.71
8"	N/A	3,025.99
State/Federal Mandate Fee		
\$1.67		\$0.00
Variable (\$/1,000 gallons)		
Tier 1		\$2.85 \$3.54
Tier 2		3.05 3.75
Tier 3		3.19 3.99

MULTI-RESIDENTIAL & COMMERCIAL CLASSES

METER SIZE	TIER 1	TIER 2	TIER 3
¾"	0 – 6,000 gal	6,001 – 41,000 gal	41,001 gal & greater
1"	0 – 11,000 gal	11,001 – 46,000gal	46,001 gal & greater
1 ½"	0 – 27,000 gal	27,001 – 116,000 gal	116,001 gal & greater
2"	0 – 41,000 gal	41,001 – 134,000 gal	134,001 gal & greater
3"	0 – 72,000 gal	72,001 – 161,000 gal	161,001 gal & greater
4"	0 – 112,000 gal	112,001 – 261,000 gal	261,001 gal & greater
6"	0 – 200,000 gal	200,001 – 460,000 gal	460,001 gal & greater
8"	0 – 560,000 gal	560,001 – 1,288,000 gal	1,288,001 gal & greater

MONTHLY FIRE PROTECTION SYSTEM RATES (per fire line size)

CURRENT RATES		FY 2024-25	CURRENT RATES		FY 2024-25
Effective Date		7/1/24	Effective Date		7/1/24
Fixed (\$/month)			Fixed (\$/month)		
¾"	\$2.95	\$3.27	3"	11.75	13.04
1"	3.92	4.35	4"	15.66	17.38
1 ½"	5.87	6.52	6"	23.50	26.09
2"	7.83	8.69	8"	31.33	34.78

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

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
Operations									
Operating Revenue	\$ 787,428	\$ 827,477	\$ (40,049)	-4.8%	\$ 8,517,448	\$ 8,797,564	\$ (280,116)	-3.2%	\$ 8,242,542
Internal Revenue	16,233	10,257	5,976	58.3%	165,941	127,824	38,117	29.8%	165,023
Total Operating Revenue	\$ 803,661	\$ 837,734	\$ (34,073)	-4.1%	\$ 8,683,389	\$ 8,925,388	\$ (241,999)	-2.7%	\$ 8,407,565
Salaries and Wages	\$ (427,514)	\$ (483,836)	\$ 56,322	11.6%	\$ (4,629,631)	\$ (4,767,658)	\$ 138,027	2.9%	\$ (4,363,660)
Employee Benefits	(228,277)	(243,644)	15,367	6.3%	(2,197,655)	(2,418,092)	220,437	9.1%	(2,003,514)
Outside Services/Contractual	(83,097)	(132,046)	48,949	37.1%	(1,172,091)	(1,323,104)	151,013	11.4%	(963,529)
Utilities	(68,532)	(44,283)	(24,249)	-54.8%	(660,672)	(534,259)	(126,413)	-23.7%	(471,712)
Other Operating Expenses	(90,707)	(171,038)	80,331	47.0%	(1,229,587)	(1,685,033)	455,446	27.0%	(1,339,596)
Insurance	(37,344)	(35,023)	(2,321)	-6.6%	(318,394)	(314,674)	(3,720)	-1.2%	(238,951)
Internal Expense	(16,233)	(10,257)	(5,976)	-58.3%	(165,941)	(127,824)	(38,117)	-29.8%	(162,995)
Debt Service	(3,239)	(2,796)	(443)	-15.8%	(32,390)	(33,275)	885	2.7%	(45,402)
Depreciation	(274,857)	(338,123)	63,266	18.7%	(2,672,338)	(3,072,470)	400,132	13.0%	(2,707,423)
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)
Operating Income(Loss)	\$ (426,139)	\$ (623,312)	\$ 197,173	31.6%	\$ (4,395,310)	\$ (5,351,001)	\$ 955,691	17.9%	\$ (3,889,217)
Non-Operations									
Property Tax Revenue	\$ 525,000	\$ 525,000	\$ -	0.0%	\$ 5,250,000	\$ 5,250,000	\$ -	0.0%	\$ 4,887,500
Community Facilities District (CFD 94-1)	56,964	58,575	(1,611)	-2.8%	569,639	585,750	(16,111)	-2.8%	558,228
Grant Revenue	-	-	-	0.0%	1,504,725	869,198	635,527	73.1%	703,453
Interest	32,649	3,750	28,899	770.6%	141,648	37,500	104,148	277.7%	118,481
Other Non-Op Revenue	6,750	6,667	83	1.2%	448,164	426,367	21,797	5.1%	117,675
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	(8,903)	(8,333)	(570)	-6.8%	(145,519)	(83,333)	(62,186)	-74.6%	(91,591)
Income(Loss)	\$ 186,321	\$ (37,653)	\$ 223,974	594.8%	\$ 3,373,347	\$ 1,734,481	\$ 1,638,866	94.5%	\$ 2,404,529
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
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
Operations						
Operating Revenue	\$ 373,309	\$ 343,770	\$ 66,771	\$ -	\$ 3,577	\$ 787,428
Internal Revenue	3,680	4,198	8,355	-	-	16,233
Total Operating Revenue	\$ 376,988	\$ 347,969	\$ 75,126	\$ -	\$ 3,577	\$ 803,660
Salaries and Wages	\$ (84,499)	\$ (76,212)	\$ (70,731)	\$ (11,818)	\$ (184,254)	\$ (427,514)
Employee Benefits	(45,285)	(40,538)	(35,864)	(6,426)	(100,164)	(228,277)
Outside Services/Contractual	(9,249)	(9,138)	(22,831)	(1,034)	(40,845)	(83,097)
Utilities	(23,006)	(25,412)	(8,970)	(824)	(10,320)	(68,532)
Other Operating Expenses	(5,732)	(35,776)	2,102	(9,524)	(41,777)	(90,707)
Internal Expense	(1,633)	(1,037)	(4,660)	(131)	(8,772)	(16,233)
Debt Service	-	(3,239)	-	-	-	(3,239)
Insurance	(7,655)	(7,655)	(7,655)	(5,142)	(9,237)	(37,344)
Depreciation	(99,551)	(95,743)	(62,258)	(13,033)	(4,272)	(274,857)
Total Operating Expense	(276,609)	(294,750)	(210,867)	(47,931)	(399,641)	(1,229,799)
Operating Contribution	\$ 100,379	\$ 53,219	\$ (135,741)	\$ (47,931)	\$ (396,064)	\$ (426,138)
Allocation of Fleet	\$ (25,828)	\$ (24,290)	\$ (9,154)	\$ 59,273	\$ -	\$ -
Operating Income(Loss)	\$ 74,551	\$ 28,929	\$ (144,896)	\$ 11,342	\$ (396,064)	\$ (426,138)
Non-Operations						
Property Tax Revenue	\$ -	\$ 141,667	\$ 220,833	\$ 35,417	\$ 127,083	\$ 525,000
Community Facilities District (CFD 94-1)	-	-	56,964	-	-	56,964
Grant Revenue	-	-	-	-	-	-
Interest	-	-	-	-	32,649	32,649
Other Non-Op Revenue	-	6,247	-	-	503	6,750
Capital Contribution	-	-	-	-	-	-
Other Non-Op Expenses	-	-	(570)	-	(8,333)	(8,903)
Income(Loss)	\$ 74,551	\$ 176,842	\$ 132,332	\$ 46,758	\$ (244,162)	\$ 186,322
Additional Funding Sources						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
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
Operations						
Operating Revenue	\$ 3,715,379	\$ 3,683,183	\$ 1,088,786	\$ -	\$ 30,100	\$ 8,517,448
Internal Revenue	36,795	49,743	79,402	-	-	165,941
Total Operating Revenue	\$ 3,752,174	\$ 3,732,926	\$ 1,168,188	\$ -	\$ 30,100	\$ 8,683,389
Salaries and Wages	\$ (899,224)	\$ (851,101)	\$ (836,217)	\$ (112,546)	\$ (1,930,543)	\$ (4,629,631)
Employee Benefits	(468,624)	(437,914)	(425,124)	(62,287)	(803,705)	(2,197,655)
Outside Services/Contractual	(177,023)	(173,293)	(230,403)	(8,424)	(582,948)	(1,172,091)
Utilities	(177,201)	(268,123)	(98,518)	(7,868)	(108,962)	(660,672)
Other Operating Expenses	(142,136)	(416,586)	(155,556)	(137,675)	(377,633)	(1,229,587)
Internal Expense	(14,576)	(15,054)	(53,704)	(1,384)	(81,223)	(165,941)
Debt Service	-	(32,390)	-	-	-	(32,390)
Insurance	(63,611)	(63,611)	(63,941)	(54,764)	(72,468)	(318,394)
Depreciation	(990,378)	(955,197)	(582,070)	(117,438)	(27,256)	(2,672,338)
Total Operating Expense	(2,932,774)	(3,213,268)	(2,445,533)	(502,386)	(3,984,737)	(13,078,697)
Operating Contribution	\$ 819,400	\$ 519,658	\$ (1,277,344)	\$ (502,386)	\$ (3,954,637)	\$ (4,395,309)
Allocation of Fleet	\$ (258,284)	\$ (242,899)	\$ (91,544)	\$ 592,728	\$ -	\$ -
Operating Income(Loss)	\$ 561,116	\$ 276,759	\$ (1,368,888)	\$ 90,342	\$ (3,954,637)	\$ (4,395,309)
Non-Operations						
Property Tax Revenue	\$ -	\$ 1,416,667	\$ 2,208,333	\$ 354,167	\$ 1,270,833	\$ 5,250,000
Community Facilities District (CFD 94-1)	-	-	569,639	-	-	569,639
Grant Revenue	-	466,866	1,037,859	-	-	1,504,725
Interest	-	-	-	-	141,648	141,648
Other Non-Op Revenue	18,180	63,507	359,700	-	6,777	448,164
Capital Contribution	-	-	-	-	-	-
Other Non-Op Expenses	1	3	(62,191)	1	(83,333)	(145,519)
Income(Loss)	\$ 579,298	\$ 2,223,802	\$ 2,744,453	\$ 444,510	\$ (2,618,712)	\$ 3,373,349
Additional Funding Sources						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
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
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
Operations									
Operating Revenue	\$ 373,309	\$ 371,345	\$ 1,964	0.5%	\$ 3,715,379	\$ 3,713,449	\$ 1,930	0.1%	\$ 3,465,689
Internal Revenue	3,680	3,679	1	0.0%	36,795	36,793	2	0.0%	34,043
Total Operating Revenue	\$ 376,989	\$ 375,024	\$ 1,965	0.5%	\$ 3,752,174	\$ 3,750,242	\$ 1,932	0.1%	\$ 3,499,732
Salaries and Wages	\$ (84,499)	\$ (104,815)	\$ 20,316	19.4%	\$ (899,224)	\$ (1,014,070)	\$ 114,846	11.3%	\$ (926,318)
Employee Benefits	(45,285)	(52,537)	7,252	13.8%	(468,624)	(513,964)	45,340	8.8%	(462,895)
Outside Services/Contractual	(9,249)	(10,200)	951	9.3%	(177,023)	(225,260)	48,237	21.4%	(130,387)
Utilities	(23,006)	(11,398)	(11,608)	-101.8%	(177,201)	(121,721)	(55,480)	-45.6%	(119,999)
Other Operating Expenses	(5,732)	(27,558)	21,826	79.2%	(142,136)	(351,027)	208,891	59.5%	(295,796)
Insurance	(7,655)	(7,186)	(469)	-6.5%	(63,611)	(64,253)	642	1.0%	(44,878)
Internal Expense	(1,633)	(976)	(657)	-67.3%	(14,576)	(10,759)	(3,817)	-35.5%	(24,311)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	(99,551)	(122,055)	22,504	18.4%	(990,378)	(1,168,944)	178,566	15.3%	(1,110,110)
Total Operating Expense	\$ (276,610)	\$ (336,725)	\$ 60,115	17.9%	\$ (2,932,773)	\$ (3,469,998)	\$ 537,225	15.5%	\$ (3,114,694)
Operating Contribution	\$ 100,379	\$ 38,299	\$ 62,080	162.1%	\$ 819,401	\$ 280,244	\$ 539,157	192.4%	\$ 385,038
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	(25,828)	(25,828)	-	0.0%	(258,284)	(258,284)	-	0.0%	(254,790)
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	\$ 74,551	\$ 12,471	\$ 62,080	497.8%	\$ 561,117	\$ 21,960	\$ 539,157	2455.2%	\$ 130,248
Non-Operations									
Property Tax Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 458,333
Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Revenue	-	-	-	0.0%	18,180	-	18,180	100.0%	27,745
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	-	-	-	0.0%	1	-	1	100.0%	(4,000)
Income(Loss)	\$ 74,551	\$ 12,471	\$ 62,080	497.8%	\$ 579,298	\$ 21,960	\$ 557,338	2538.0%	\$ 612,326
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
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
Operations									
Operating Revenue	\$ 343,770	\$ 407,771	\$ (64,001)	-15.7%	\$ 3,683,183	\$ 4,035,210	\$ (352,027)	-8.7%	\$ 3,662,272
Internal Revenue	4,198	4,245	(47)	-1.1%	49,743	42,450	7,293	17.2%	50,808
Total Operating Revenue	\$ 347,968	\$ 412,016	\$ (64,048)	-15.5%	\$ 3,732,926	\$ 4,077,660	\$ (344,734)	-8.5%	\$ 3,713,080
Salaries and Wages	\$ (76,212)	\$ (100,082)	\$ 23,870	23.9%	\$ (851,101)	\$ (967,676)	\$ 116,575	12.0%	\$ (853,764)
Employee Benefits	(40,538)	(48,572)	8,034	16.5%	(437,914)	(475,099)	37,185	7.8%	(423,181)
Outside Services/Contractual	(9,138)	(12,640)	3,502	27.7%	(173,293)	(210,259)	36,966	17.6%	(117,407)
Utilities	(25,412)	(17,093)	(8,319)	-48.7%	(268,123)	(220,128)	(47,995)	-21.8%	(187,866)
Other Operating Expenses	(35,776)	(35,028)	(748)	-2.1%	(416,586)	(439,777)	23,191	5.3%	(341,635)
Insurance	(7,655)	(7,186)	(469)	-6.5%	(63,611)	(64,253)	642	1.0%	(44,878)
Internal Expense	(1,037)	(1,122)	85	7.6%	(15,054)	(12,217)	(2,837)	-23.2%	(28,260)
Debt Service	(3,239)	(2,796)	(443)	-15.8%	(32,390)	(33,275)	885	2.7%	(45,402)
Depreciation	(95,743)	(116,575)	20,832	17.9%	(955,197)	(1,065,562)	110,365	10.4%	(943,410)
Total Operating Expense	\$ (294,750)	\$ (341,094)	\$ 46,344	13.6%	\$ (3,213,269)	\$ (3,488,246)	\$ 274,977	7.9%	\$ (2,985,803)
Operating Contribution	\$ 53,218	\$ 70,922	\$ (17,704)	-25.0%	\$ 519,657	\$ 589,414	\$ (69,757)	-11.8%	\$ 727,277
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	(24,290)	(24,290)	-	0.0%	(242,899)	(242,899)	-	0.0%	(239,505)
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	\$ 28,928	\$ 46,632	\$ (17,704)	-38.0%	\$ 276,758	\$ 346,515	\$ (69,757)	-20.1%	\$ 487,772
Non-Operations									
Property Tax Revenue	\$ 141,667	\$ 141,667	\$ -	0.0%	\$ 1,416,667	\$ 1,416,667	\$ -	0.0%	\$ 3,458,333
Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
Grant Revenue	-	-	-	0.0%	466,866	-	466,866	100.0%	607,551
Interest	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Revenue	6,247	6,667	(420)	-6.3%	63,507	66,667	(3,160)	-4.7%	66,197
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	-	-	-	0.0%	3	-	3	100.0%	-
Income(Loss)	\$ 176,842	\$ 194,966	\$ (18,124)	-9.3%	\$ 2,223,801	\$ 1,829,849	\$ 393,952	21.5%	\$ 4,619,853
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
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
Operations									
Operating Revenue	\$ 66,771	\$ 44,994	\$ 21,777	48.4%	\$ 1,088,786	\$ 1,015,238	\$ 73,548	7.2%	\$ 1,008,725
Internal Revenue	8,355	2,333	6,022	258.1%	79,402	48,581	30,821	63.4%	78,144
Total Operating Revenue	\$ 75,126	\$ 47,327	\$ 27,799	58.7%	\$ 1,168,188	\$ 1,063,819	\$ 104,369	9.8%	\$ 1,086,869
Salaries and Wages	\$ (70,731)	\$ (82,359)	\$ 11,628	14.1%	\$ (836,217)	\$ (864,720)	\$ 28,503	3.3%	\$ (660,857)
Employee Benefits	(35,864)	(46,075)	10,211	22.2%	(425,124)	(456,030)	30,906	6.8%	(330,569)
Outside Services/Contractual	(22,831)	(15,641)	(7,190)	-46.0%	(230,403)	(209,960)	(20,443)	-9.7%	(211,648)
Utilities	(8,970)	(5,238)	(3,732)	-71.2%	(98,518)	(74,304)	(24,214)	-32.6%	(69,331)
Other Operating Expenses	2,102	(14,779)	16,881	114.2%	(155,556)	(209,623)	54,067	25.8%	(170,214)
Insurance	(7,655)	(7,186)	(469)	-6.5%	(63,941)	(64,253)	312	0.5%	(45,043)
Internal Expense	(4,660)	(4,608)	(52)	-1.1%	(53,704)	(46,085)	(7,619)	-16.5%	(53,280)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	(62,258)	(73,641)	11,383	15.5%	(582,070)	(632,022)	49,952	7.9%	(497,605)
Total Operating Expense	\$ (210,867)	\$ (249,527)	\$ 38,660	15.5%	\$ (2,445,533)	\$ (2,556,997)	\$ 111,464	4.4%	\$ (2,038,547)
Operating Contribution	\$ (135,741)	\$ (202,200)	\$ 66,459	32.9%	\$ (1,277,345)	\$ (1,493,178)	\$ 215,833	14.5%	\$ (951,678)
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	(9,154)	(9,154)	-	0.0%	(91,544)	(91,544)	-	0.0%	(90,147)
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	\$ (144,895)	\$ (211,354)	\$ 66,459	31.4%	\$ (1,368,889)	\$ (1,584,722)	\$ 215,833	13.6%	\$ (1,041,825)
Non-Operations									
Property Tax Revenue	\$ 220,833	\$ 220,833	\$ -	0.0%	\$ 2,208,333	\$ 2,208,333	\$ -	0.0%	\$ 1,291,667
Community Facilities District (CFD 94-1)	56,964	58,575	(1,611)	-2.8%	569,639	585,750	(16,111)	-2.8%	558,228
Grant Revenue	-	-	-	0.0%	1,037,859	869,198	168,661	19.4%	95,903
Interest	-	-	-	0.0%	-	-	-	0.0%	18
Other Non-Op Revenue	-	-	-	0.0%	359,700	359,700	-	0.0%	17,500
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	(570)	-	(570)	-100.0%	(62,191)	-	(62,191)	-100.0%	(5,925)
Income(Loss)	\$ 132,332	\$ 68,054	\$ 64,278	94.5%	\$ 2,744,451	\$ 2,438,259	\$ 306,192	12.6%	\$ 915,566
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
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

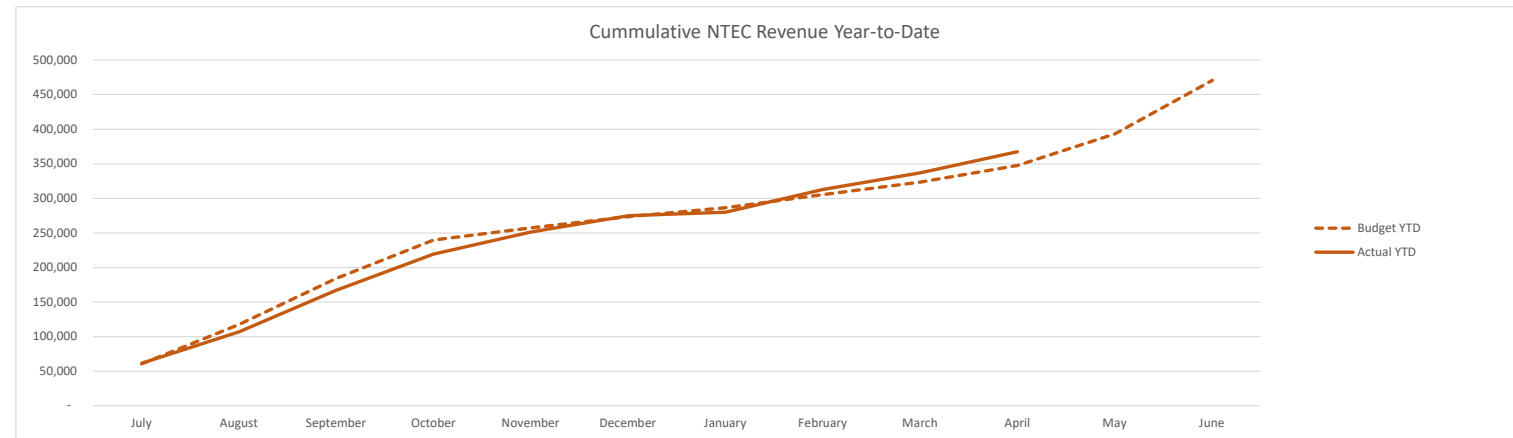
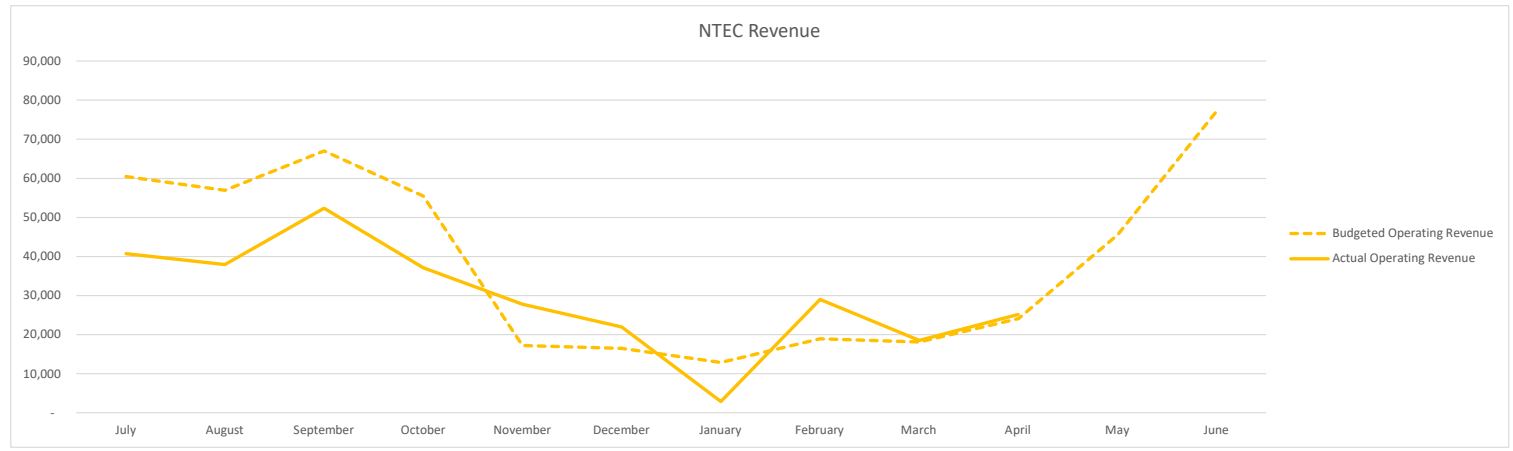
Statement of Revenues and Expenses
For the Period Ended April 30, 2024

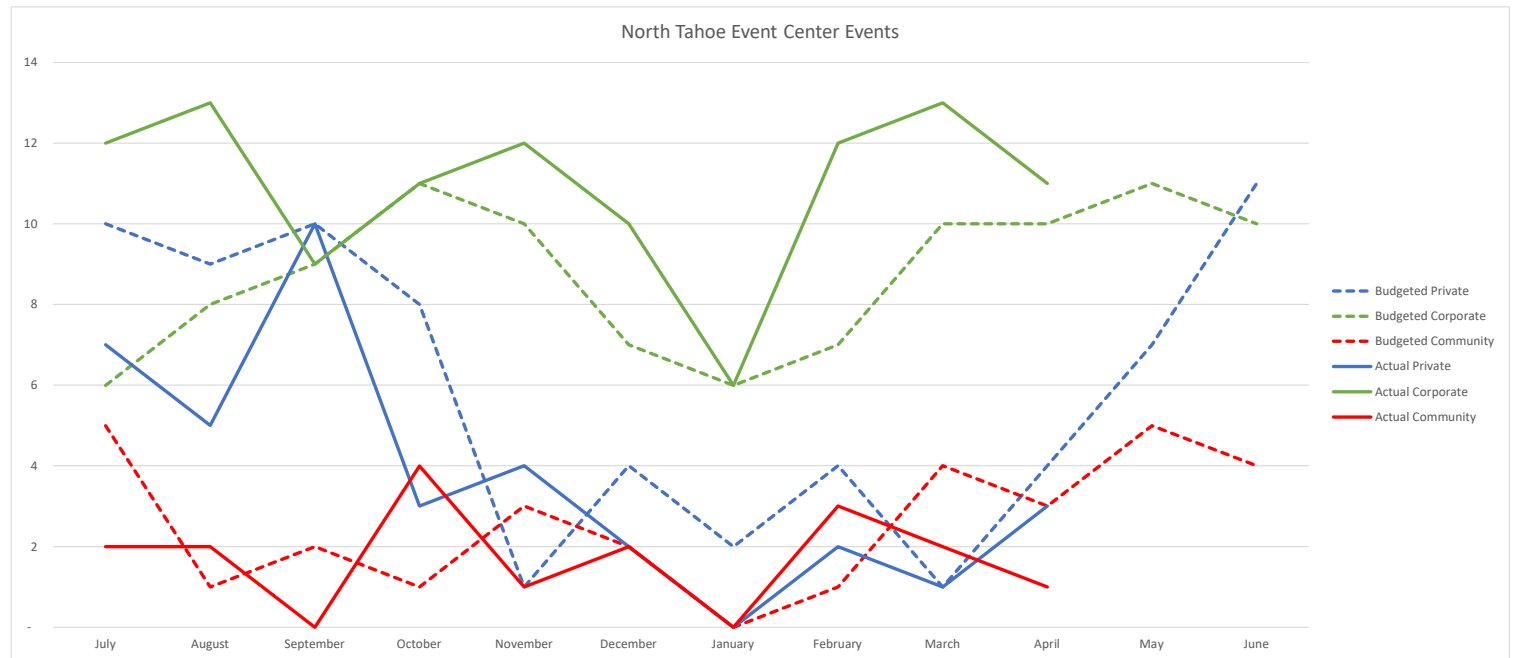
Income Statement	Month-To-Date					Year-To-Date					Prior
	Actual	Budget	Variance	% Variance		Actual	Budget	Variance	% Variance		YTD
Operations											
Operating Revenue	\$ 21,873	\$ 21,757	\$ 116	0.5%		\$ 288,735	\$ 299,034	\$ (10,299)	-3.4%		\$ 377,355
Internal Revenue	8,355	2,333	6,022	258.1%	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

North Tahoe Event Center

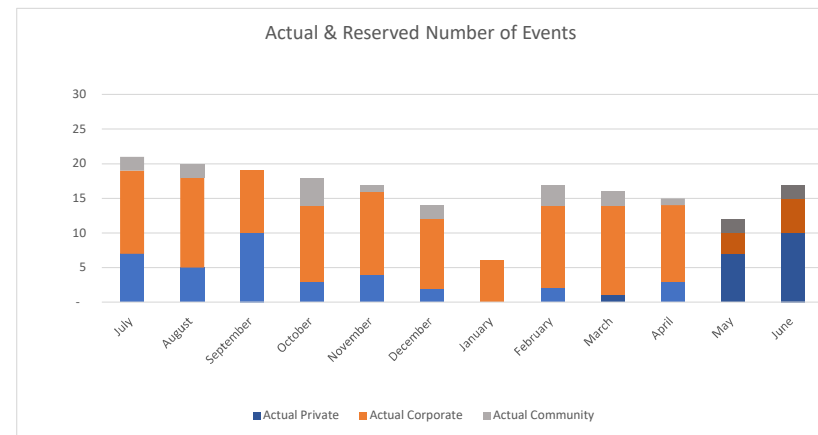
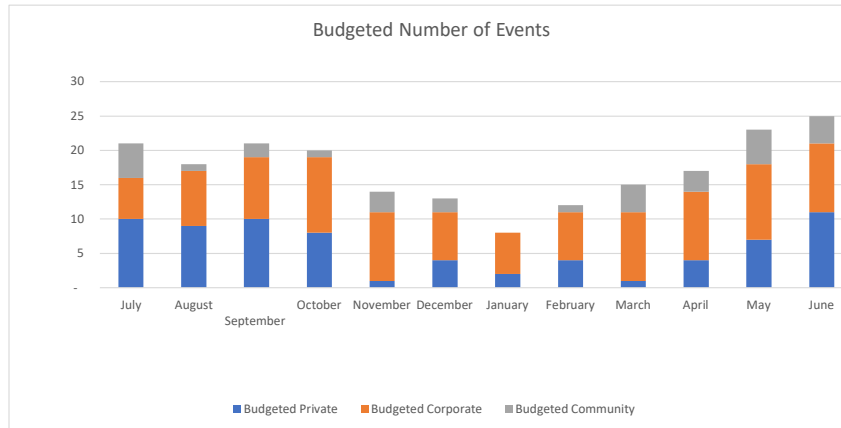
FY 2023-24

	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

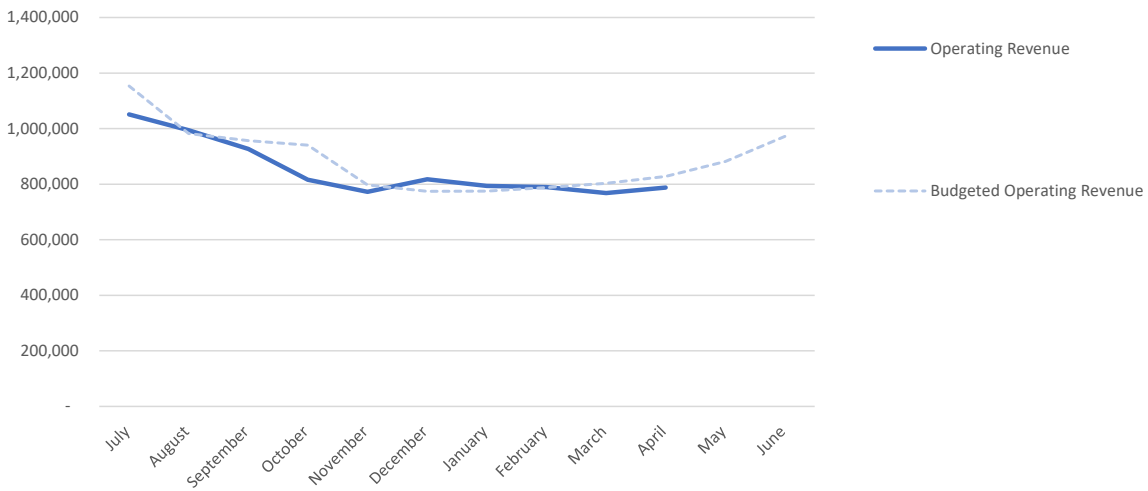
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
Operations									
Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Total Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -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



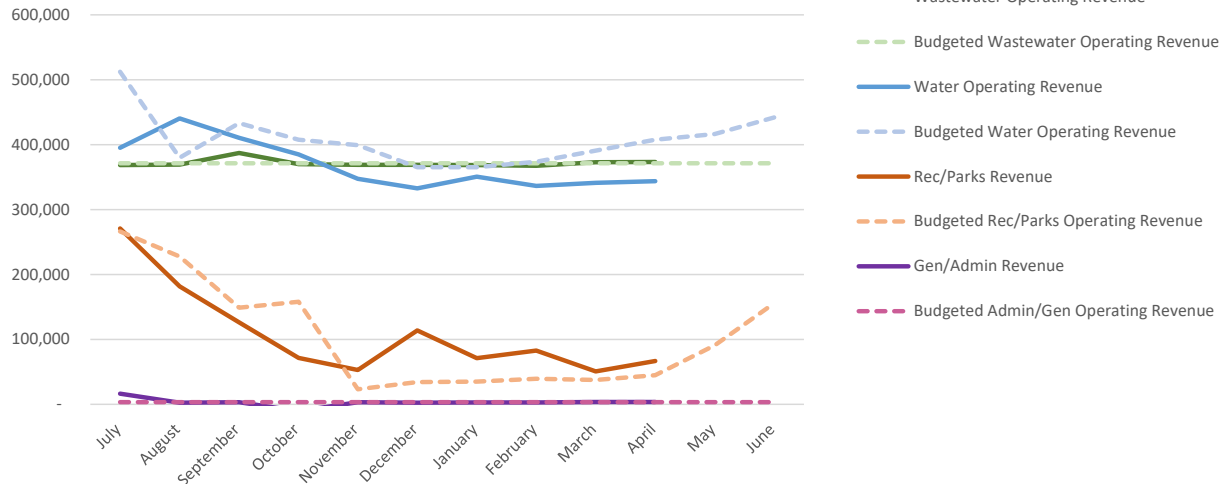
**General & Administrative Support
Statement of Revenues and Expenses
For the Period Ended April 30, 2024**

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

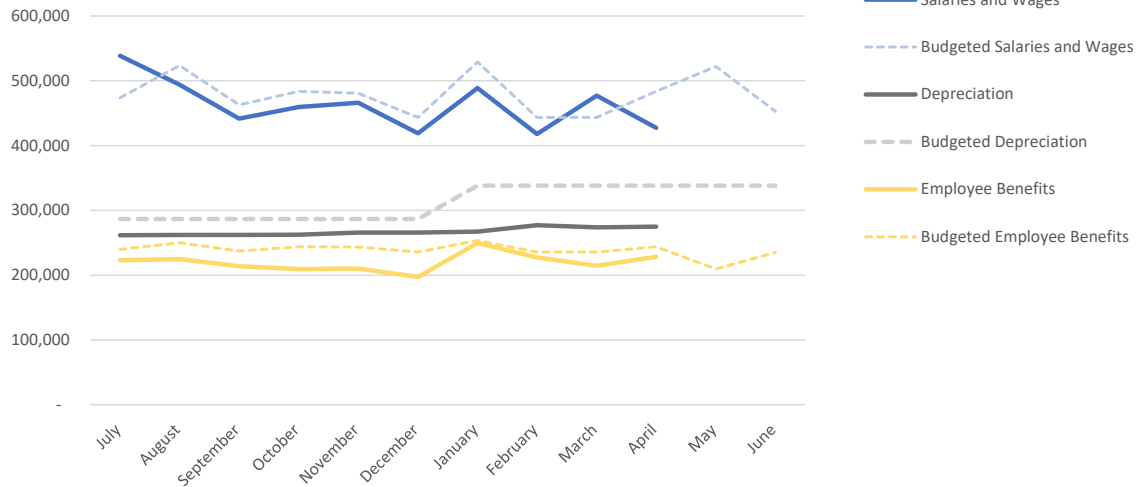
Operating Revenues Year to Date



Enterprise Operating Revenues Year to Date



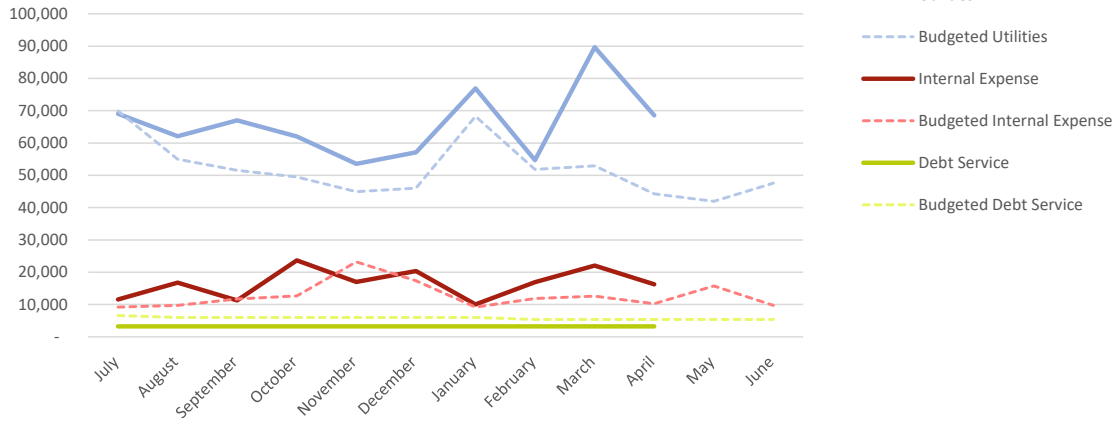
Expenses Year to Date

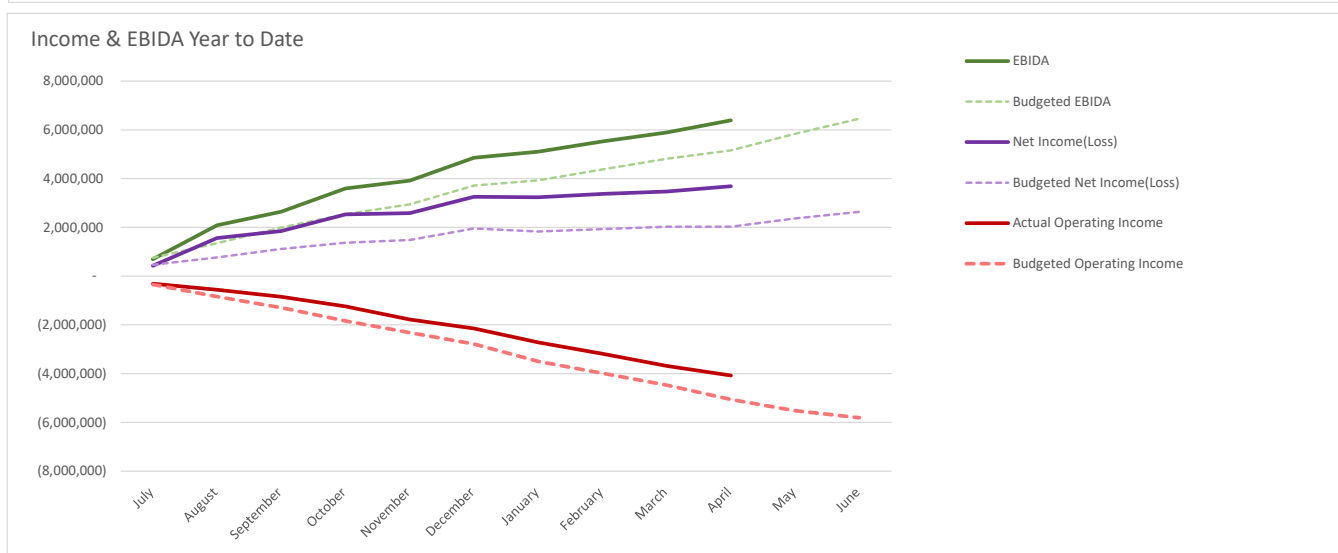
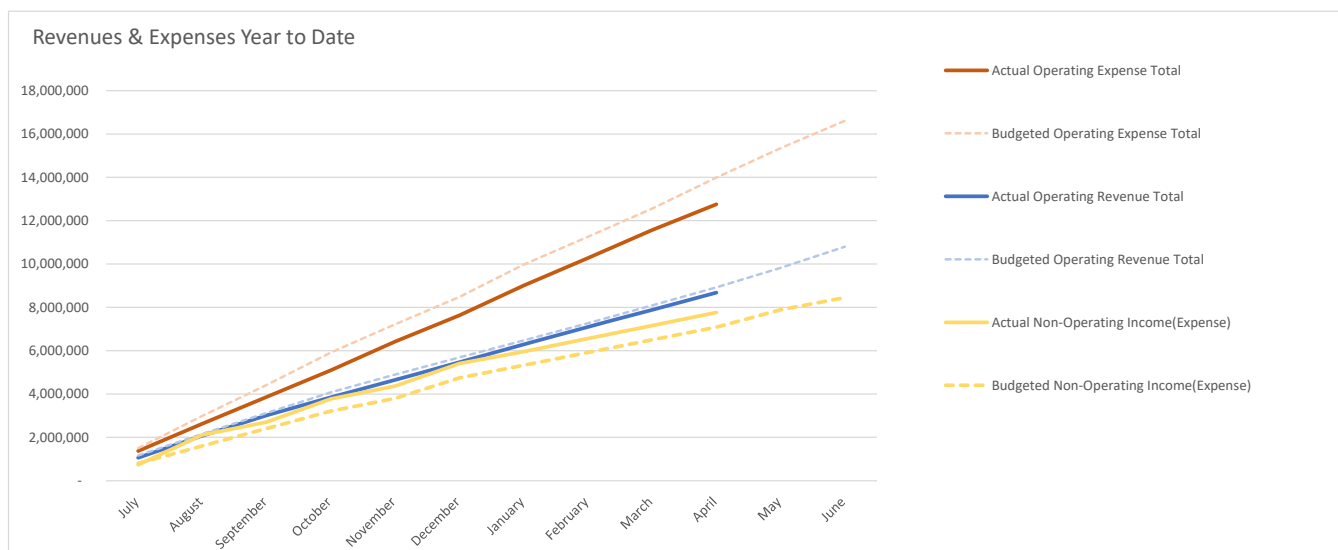


Expenses Year to Date

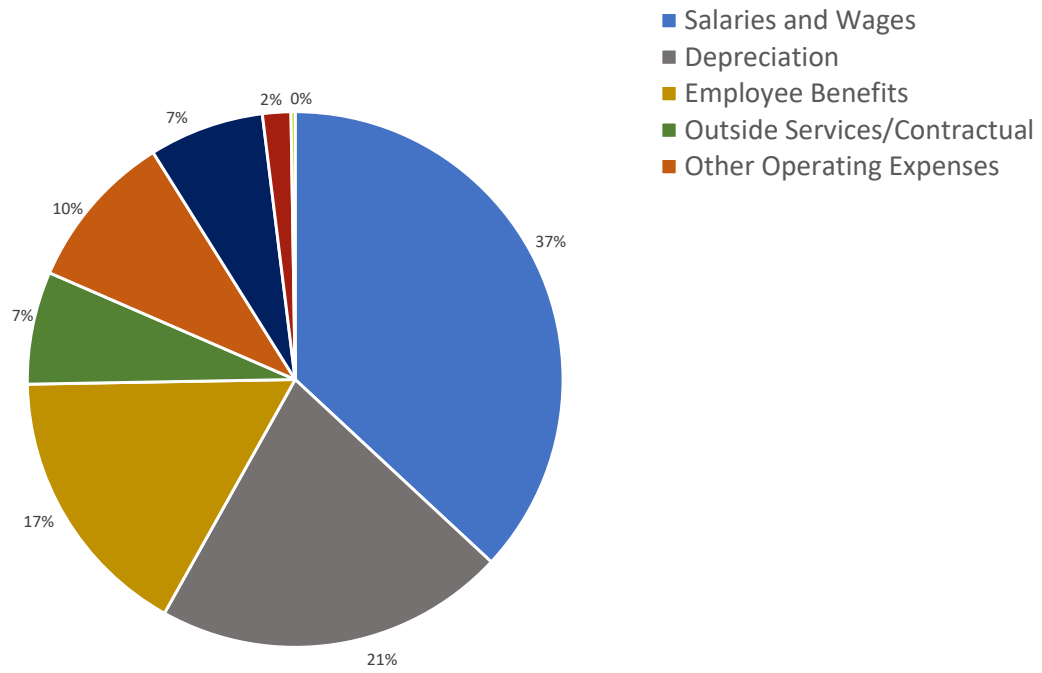


Expenses Year to Date

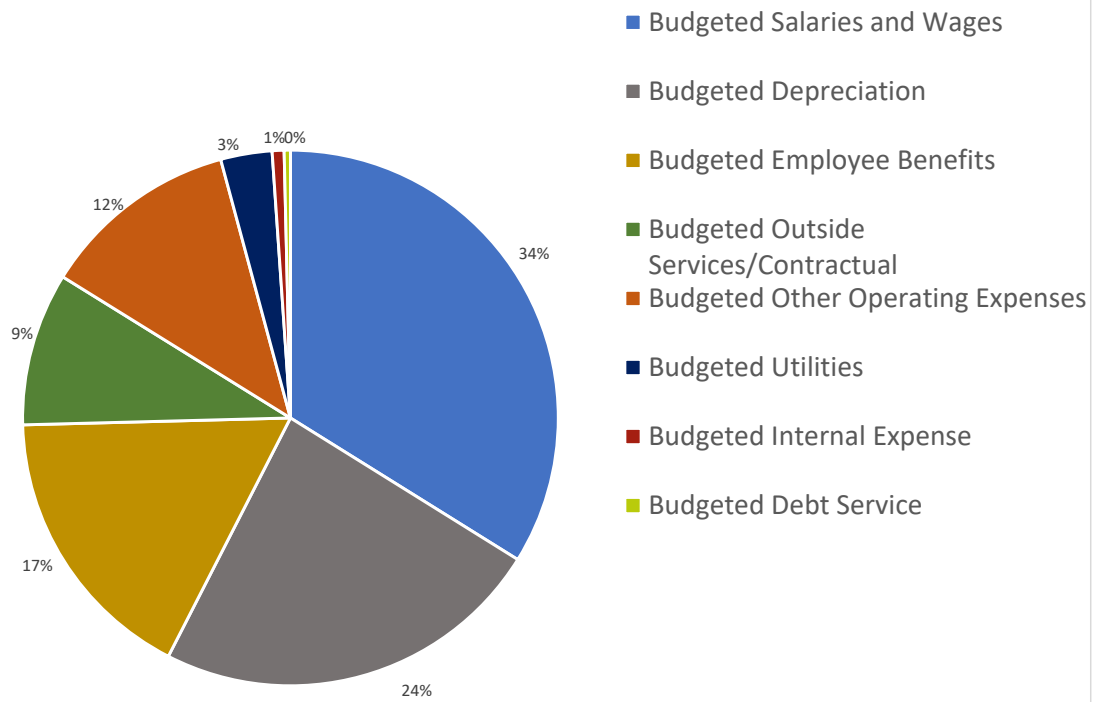




Actual April



Budgeted April



Capital Outlay

Projects In Process

For the Period Ended April 30, 2024

Projects In Process													
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					
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			\$ -	

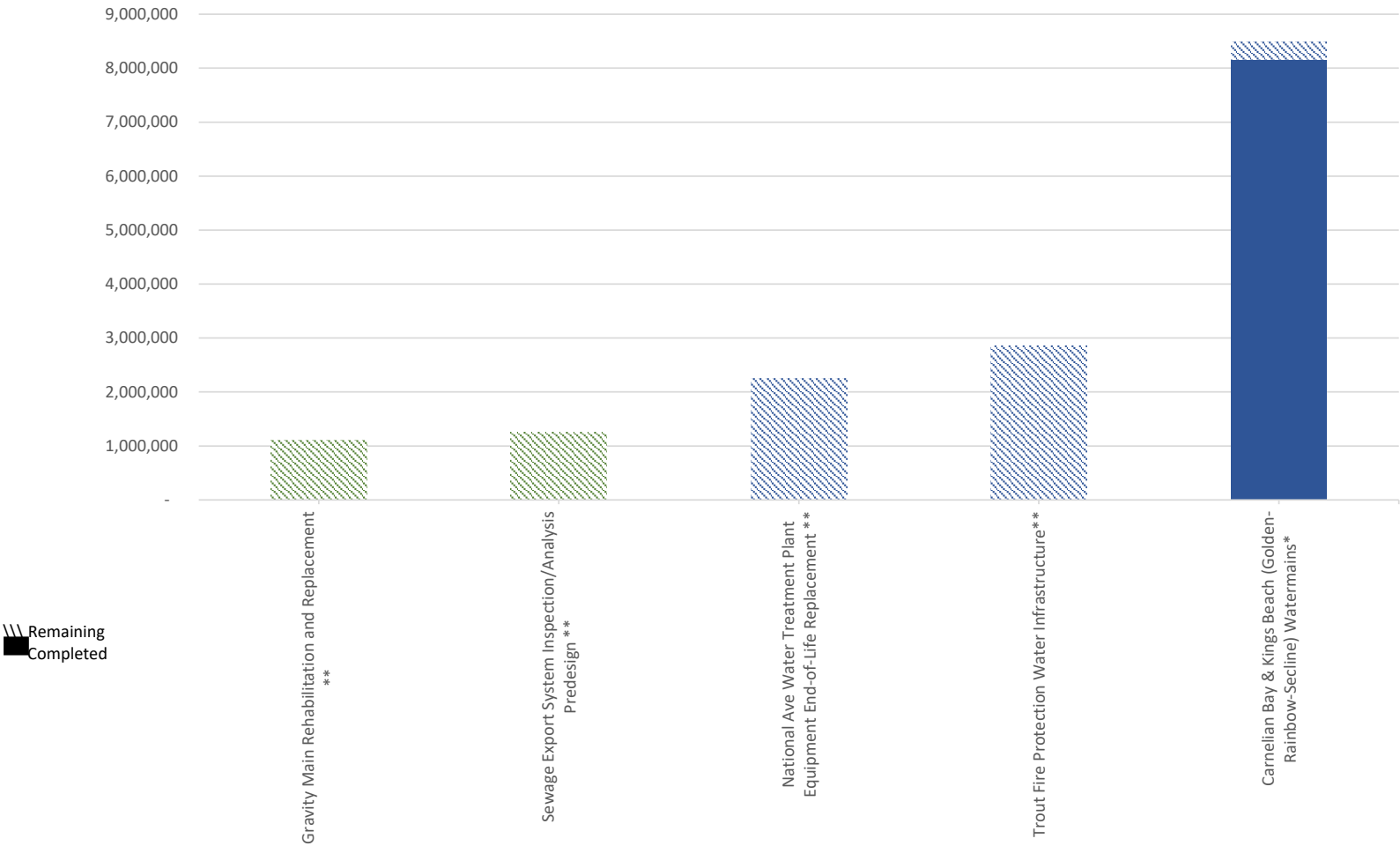
Capital Outlay

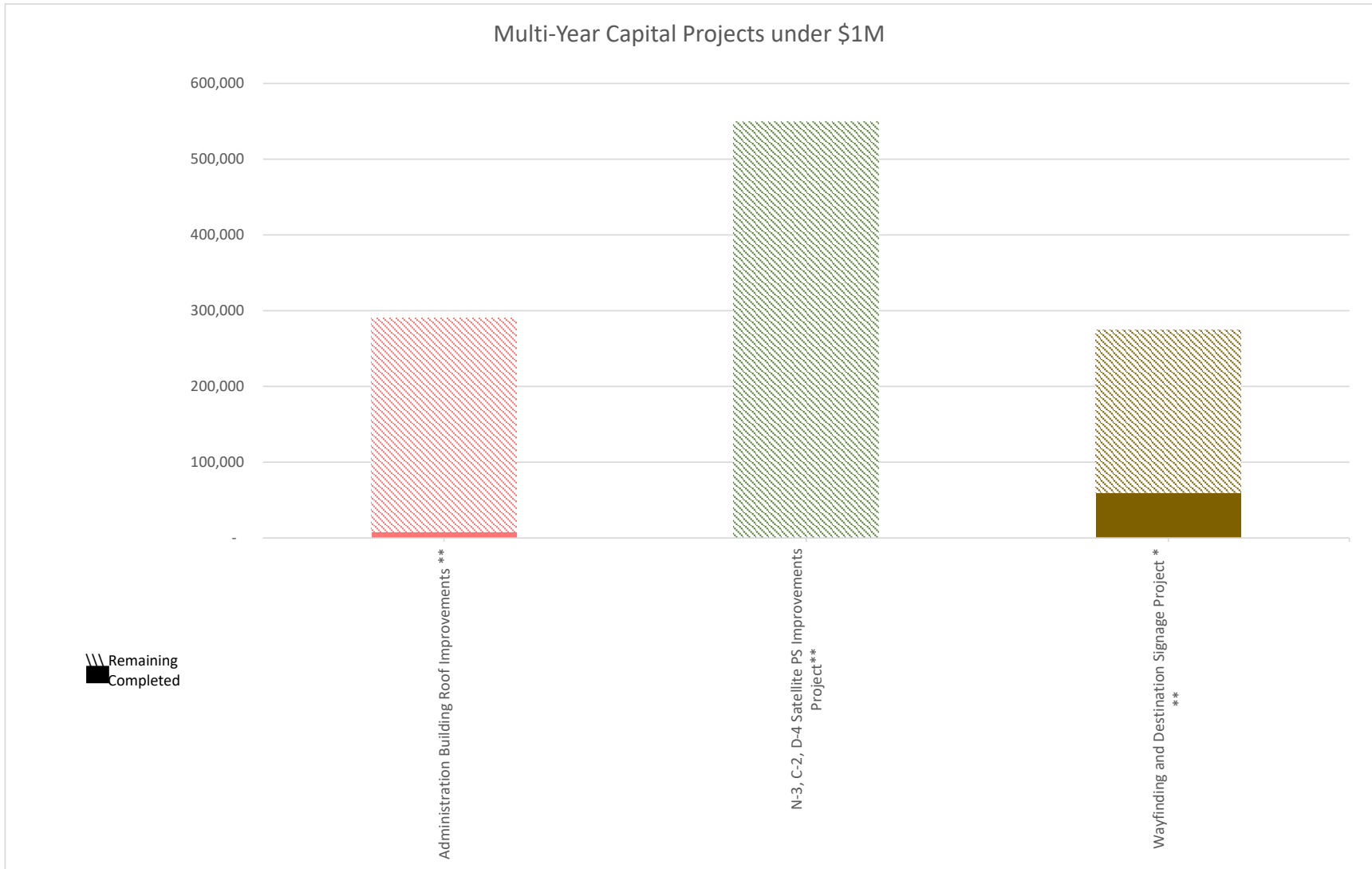
Projects In Process

For the Period Ended April 30, 2024

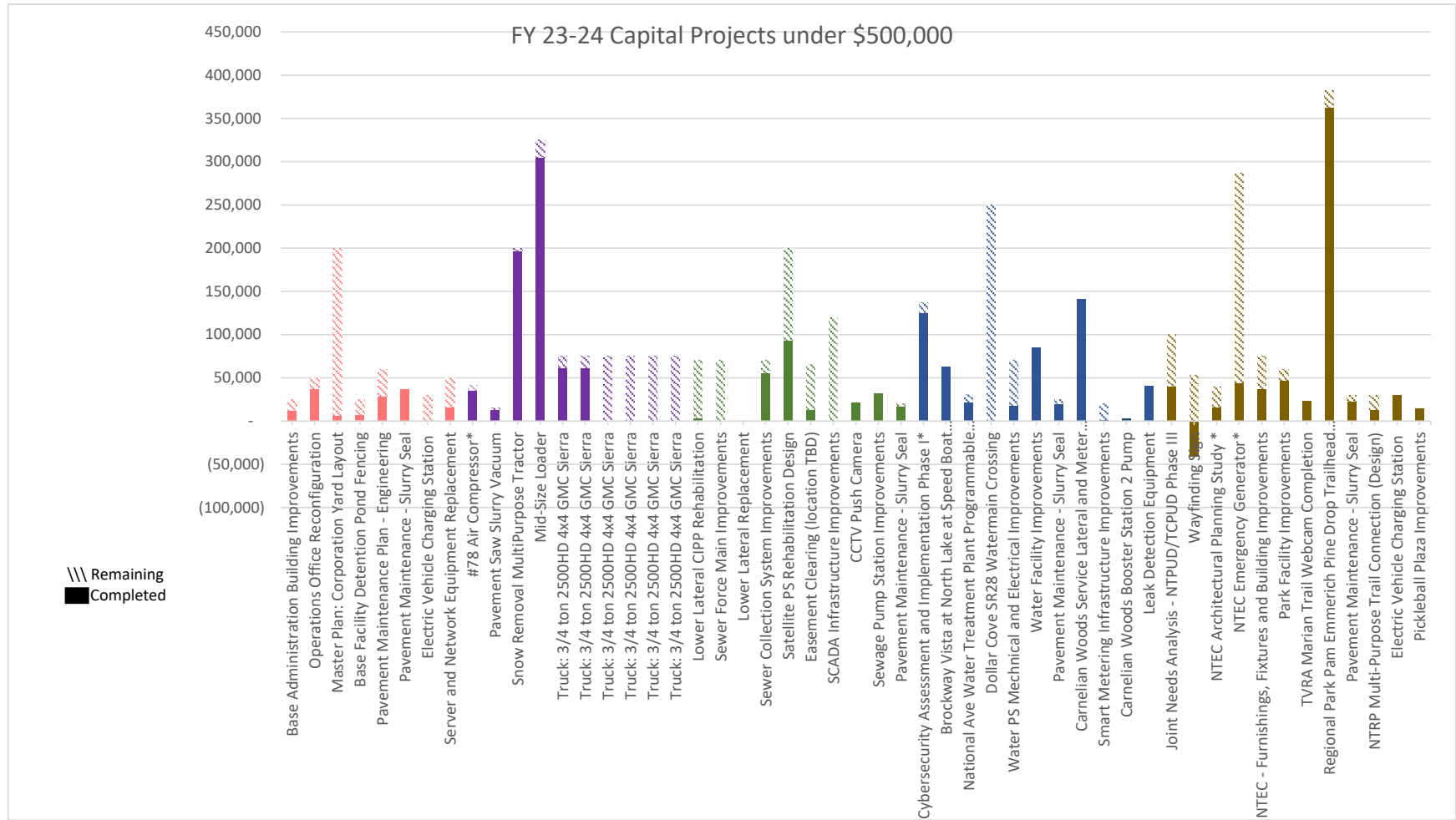
Projects In Process												
For the Period Ended April 30, 2024												
Project Number	Project Description	2024 Adopted Budget	Prior Year Open Project Rollforward	Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Complete G = Grant Funded	Grant Amount	Grant Funding
						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



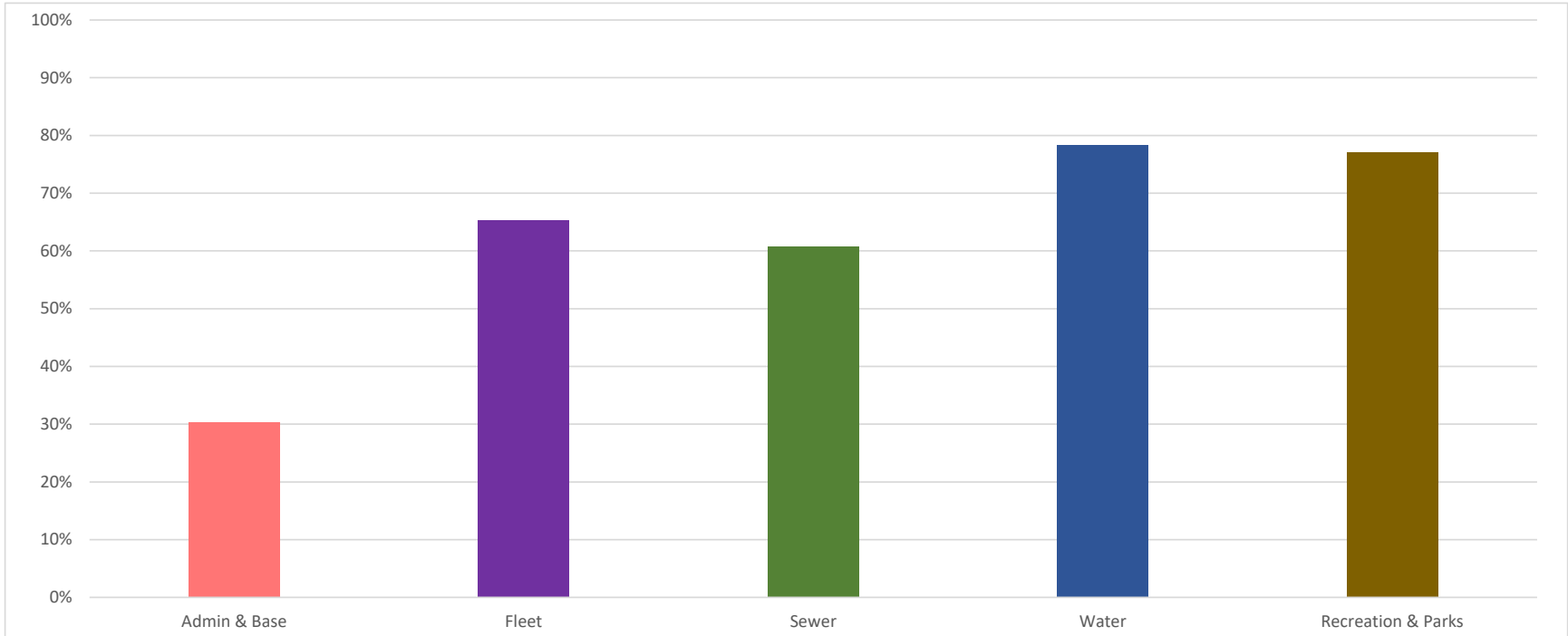






Capital Projects Expended by Enterprise as % of Current Year Budget for Enterprise

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

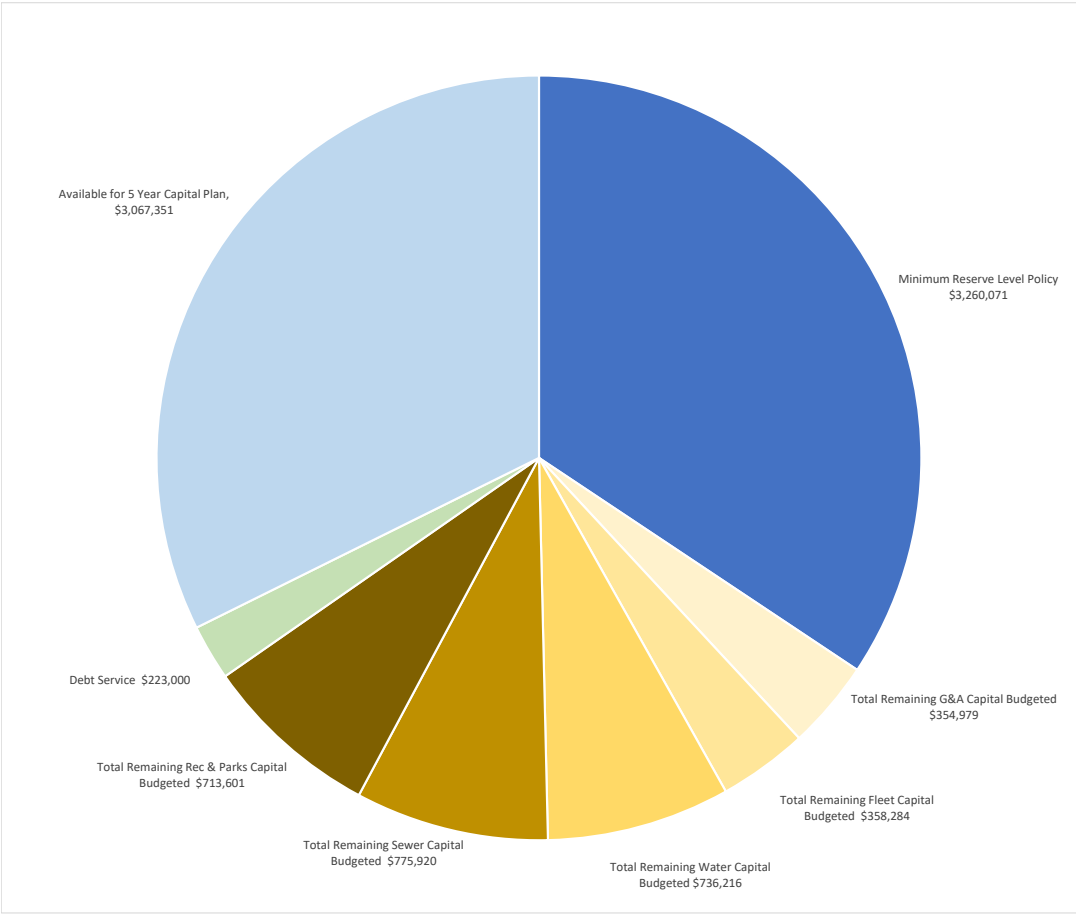


Consolidated Balance Sheet
For the Period Ended April 30, 2024

	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

Changes in Reserves from Prior Month	
Minimum Reserve	\$ -
Debt Service	-
Future Capital	461,179
Capital	(284,089)
Total	\$ 177,090

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

Statement Date	Institution/Account Number	Market Value	Description
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 Acctount
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

Statement Date	Institution/Account Number	Market Value	Description
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
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NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: June 11, 2024

ITEM: G-4

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

Parks

- Two Park Seasonals were hired and NTPUD took on a Park Host couple in May, which brings the Parks team to a full staff for the summer months.
- Projects in the Park in May included completing the garden box sheds, continuing work on the tennis shed, prepping for tournaments with field linings, installing the final Disc Golf sign and routine maintenance for summer.



- Park staff gave the crumbling grill at the Ramada a face lift in May, replacing the mortar and some bricks, thus making the grill functional again. It is in the 5-year capital budget to renovate the Ramada.
- At Tahoe Vista Recreation Area, the boat launch opened on May 24th with new directional signage and improved location for the kiosk. The ramp will be staffed from 7am-7pm through Labor Day, weather dependent.



- As mentioned in other reports, the Grand Opening for the Tennis and Pickleball Courts and the Pam Emmerich Memorial Pinedrop Trailhead was held on May 31. This event, paired with a Pam Emmerich memorial walk, saw over 100 community participants.

Recreation

- Summer kicked off in earnest in May with The recreation department hosted two tournaments, featuring our incredible amenities at the North Tahoe Regional Park. The first tournament, the May Meltdown, was a disc golf tournament held on May 19th. This second annual tournament saw a double in attendance with 25 participants. Pickle in the Pines, NTPUD's first annual pickleball tournament, was held on the Saturday of Memorial Day weekend. The tournament had three different divisions, men, woman, and mixed doubles with 60 participants. Both events were well run and a major success.



- The District's kids jazz spring class dance recital was held on May 8. There was a packed house to watch the kids put their hard work to practice.



- The North Tahoe Regional Park will be staffed with a kiosk attendant on weekends throughout the summer, to continue to monitor parking and help with information distribution to park-goers.

North Tahoe Event Center

- The new Event Center manager, Christy McDougal began in May and had a busy two weeks of learning and coordinating before Cathy Becker's retirement on June 1st. Within her first two weeks, the Event Center hosted three weddings, two graduations, two celebrations of life, and several government events.
- A washer and dryer were installed in May, helping to *work smarter not harder* by enabling staff to wash linens in house instead of hauling linens to the laundromat.

Administration

- Recreation & Parks Manager spent much of May assisting the team in summer preparation, through coordination of projects, recruitment of staff, and relaying information up and down the chain.
- The Recreation, Parks, and Facilities team also saw the graduation of two employees from the North Tahoe Leadership Program. Congratulations to Tom Lawrenson and Eric Sachse for their hard work and commitment to bettering themselves, both professionally and personally.

REVIEW TRACKING:

Submitted By: Amanda Oberacker

Amanda Oberacker
Recreation, Parks, & Facilities Manager

Approved By: Bradley A. Johnson

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: June 11, 2024 **ITEM:** G-5

FROM: Planning and Engineering Department

SUBJECT: Planning and Engineering Department Status Report

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

CAPITAL IMPROVEMENT PROJECTS

The Engineering Division is managing the following CIP projects.

Construction Phase Projects

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

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

Status: All five of the new pump stations have been installed and are in operation. The final electrical panel (S-3) has been installed and is in service. Staff anticipates preparing a Notice of Completion for the July Board meeting.



Old Panel S3



New Panel S3

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

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$807,000.00	\$117,899.79	\$924,899.79	\$855,712.30	\$69,187.49
Estimated Construction Status as of 5/31: 97% complete				

Brockway Fire Protection Water Infrastructure 2024 Project: This project includes 1,937-feet of new water main in Highway 28 between Park Ave and the Nevada State Line, 431-feet of new water main in the undeveloped Placer County Pier Street right of way, a 50-foot crossing of Highway 28 in the Lake Forest area near Lardin Ave., 21 replacement residential water services, and four new fire hydrants.

Status: NTPUD Engineering Staff prepared construction drawings for the watermain improvement project. The Board of Directors awarded a construction contract to Vinciguerra Construction at the April 9, 2024 meeting. Construction will begin after Labor Day and be completed by October 15, 2024.

Vinciguerra Construction, Inc. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$2,134,850.00	\$0	\$2,134,850.00	\$0	\$2,134,850.00
Estimated Construction Status as of 5/31: 0% complete				

Uniform Public Construction Cost Accounting Act

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

ACTIVE PROJECTS			
Project	Contractor	Contract Amount	Award Date
Spring 2024 Lower Lateral Lining	Greenberg Clark, Inc. dba The Trenchless Co.	\$54,900	May 15, 2024
A 2023-2024 Capital Improvement Project (Lower Lateral Replacement, Project #2440) to rehabilitate sanitary sewer laterals from customers' property line cleanout to			

the sewer main. This project includes lining nine (9) sewer services to extend their useful life. The lining process is a trenchless technology that is significantly less expensive than excavating the sewer laterals to complete the required repairs.			
Chain-link Fence and Gate Replacements	Florence Fence, Inc.	\$41,684	January 10, 2024
A 2023-24 capital improvement project to improve safety and security at various NTPUD sites. Specifically, this project will add a missing fence panel between the Annex Building and the fueling bay, add a fence panel with a gate between the NTEC and the adjacent condominiums, and replace the existing failing fence around the detention pond in front of the Administration building.			
COMPLETED PROJECTS			
Pave Access to Satellite Pump Station D-6	Lakeside Paving	\$16,850	May 4, 2024
A capital improvement project to widen the access path to Satellite Pump Station D-6 to 10-ft. The previous paved access was only paved for pedestrians, limiting vehicle access when the snow was on the ground, or the soil was saturated. The new access path will allow year-round access. This project is complete			
Zone 1 Booster Pump Replace/Rehab	Nevada Seal & Pump, LLC	\$57,860	January 4, 2024
A 2023-24 capital improvement project to remove and replace the two (2) existing Zone 1 water Booster Pumps. The existing pumps were original to the construction of Zone 1 Tank and have reached the end of their service life. Two new pumps have been installed. This project is complete			
Tennis Gazebo Roof Replacement	Kodiak Union Roofing Services Inc.	\$19,970	November 6, 2023
The 2022-23 winter's heavy snowfalls damaged the existing gazebo roof. The snow partially slid and was caught by the gutter bending three sides. The replacement roof system has been designed to freely shed the snow to ensure this problem does not repeat itself. This project is complete.			
Pickleball Shade Sail	Leo's Awnings and Interiors LLC.	\$16,500	November 29, 2023
The 2022-2023 Regional Park Tennis/Pickleball Court Reconstruction Project included shade sail posts within the pickleball courts for NTPUD to provide shade sails. The posts have been installed, and this project was to furnish and install the shade sails. The sails will be fabricated over the winter and installed in early spring 2024. This project is complete.			
Corp. Yard Paving	Lakeside Paving	\$24,999	September 29, 2023

The NTPUD Corporation Yard's asphalt had reached its end of life and was identified by NCE for replacement in the pavement maintenance plan. Utilizing the excess budget in the Pavement Maintenance Plan capital project, we were able to remove and replace 4,600 SF of "alligatoring" asphalt. NTPUD crews removed the existing asphalt and prepared the base to help reduce the overall cost of the project. This project is complete.			
Potable Water Tank Inspection and Cleaning Services	Catalyst Diving, Inc.	\$15,745	August 18, 2023
Underwater evaluation/inspection of all interior tank components using a diver or a remotely operated vehicle and removal of sand, silt, sediment and other accumulations on the bottom of the District's 8 potable water tanks. The inspection and cleaning of the District potable water chlorine contract chamber located at the water treatment facility was postponed due to access issues. The complete inspection was provided to the District which included video and photos. The project is complete.			
Tahoe Vista Recreation Area Web Camera	Intermountain Electric, Inc.	\$17,815	August 11, 2023
Underground communication conduits and a mounting pole were installed at TVRA as part of the Peninsula Improvement Project. This project provided the additional conduit and CAT6 cables required to operate a web camera. The project is complete.			
CW2 Tank Welding	Joel's Welding and Fabrication, Inc.	\$23,400	August 10, 2023
The Carnelian Woods 2 water tank's safety railing on the top of the tank was damaged during the winter of 2022-23. This project replaced the railing with heavier gauge metal to withstand heavy snowfall and improve safety for staff working on the tank. This project is complete.			
Concrete Panel Repair	GLA-Morris Construction, Inc.	\$15,678.80	July 27, 2023
Several concrete sidewalk panels and sections of curb and gutter were damaged during sewer and water repairs over the last couple years. This project replaced the temporary cold patch asphalt with concrete. The project is complete.			

Design / Bid Preparation Phase Projects

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

Status: The draft NTEC Architectural Planning Study was presented to the Recreation and Parks Commission at their October 26th Meeting and the Board of Directors at the November 14, 2023 Board Meeting. NTPUD staff has reached out to Goring and Straja

Architects (GaS) to revise the study based on the Commissioners' and Directors' feedback.

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

Status: NTPUD has retained PR Design and Engineering to complete the design and bid documents. Dudek has prepared an acoustical study to calculate the level of noise at the property line. Design work is complete and has been submitted to Placer County for approval. The bid results were higher than anticipated and District staff is discussing potential funding options with CalOES and Placer County. The project and staff recommendation is anticipated for Board of Directors consideration at their July 9th meeting. The majority of construction is scheduled for fall 2024 with some long lead items following in 2025.

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

Status: PR Design and Engineering has completed a preliminary sign design and site layout. On January 24th, the project was presented to the Placer County Design Review Committee as an informal item and received generally positive feedback. Following the presentation to the Design Review Committee, Placer County and TRPA have determined a changeable message board sign will require a code amendment. As the code amendment will take significant time and effort to complete NTPUD staff and PR Design and Engineering have decided to pivot and instead focus on improving the existing building signage. PR Design has prepared preliminary drawings of the proposed building signage.

Kings Beach Grid Watermain Replacement and Fire Hydrant Installation Project: Pre-design work (survey, biological assessment, and archaeological) for a 2023-2024 capital project to replace waterlines and add fire hydrants in Kings Beach Grid, specific locations include Secline Street south of SR 28 to the end of Brockway Vista Drive, and segments along Trout, Brook, and Salmon Avenue, and Raccoon and Chipmunk Street. The project is grant-funded in part by Placer County Water Agency.

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

Master Plan: Corporation Yard Layout (Project #2151): A Capital Improvement Project to develop a Corporation Yard Master Plan. The existing corporation yard, built over several decades, was not planned for the current needs of staff, operations, services, and regulatory environment. As such, operational inefficiencies and potential

safety hazards exist within the corporation yard. The goal of the Corporation Yard Master Plan (CYMP) is to strategically plan future facility improvements to be completed over several years

Status: The Board of Directors awarded a design contract to WY Architects at the May 14, 2024 meeting. NTPUD Staff is working to schedule a kick-off meeting.

Secline Property Improvement Project: A Capital Improvement Project identified in the 5-year capital plan to develop a vision and preliminary design of public recreation access, environmental improvements, and facility enhancements for the Secline Beach public parcels in Kings Beach, CA.

Status: NTPUD has received a grant from North Tahoe Community Alliance (NTCA) TBID Funds Grant agreement in the amount of \$240,000 for the Secline Beach Enhancement – Planning and Design Project. The Board of Directors awarded a design contract to Design Workshop at the May 14, 2024 meeting. NTPUD will continue to pursue grants to fund portions of this project. NTPUD Staff is working to schedule a kick-off meeting.

North Tahoe Regional Park Multi-Purpose Trail Connection: A FY23/24 Capital Improvement Project to design the extension of the Pam Emmerich Memorial Pinedrop trail to the lower restroom. The proposed trail will improve pedestrian/bicycle mobility through the Regional Park and reduce the safety hazards associated with trail users having to navigate through the parking lot.

Status: NTPUD's Board of Directors accepted a grant from Placer County and authorized the final design contract at the February 13, 2024, Board Meeting. NTPUD Staff met with Lumos to kick-off the project design. The topographic survey and the geotechnical test pits of the project area is complete. Additionally, the District received notice that our \$1,029,055 grant request to the California State Parks Habitat Conservation Program to partially fund construction was approved.

OPERATIONAL ACTIVITIES

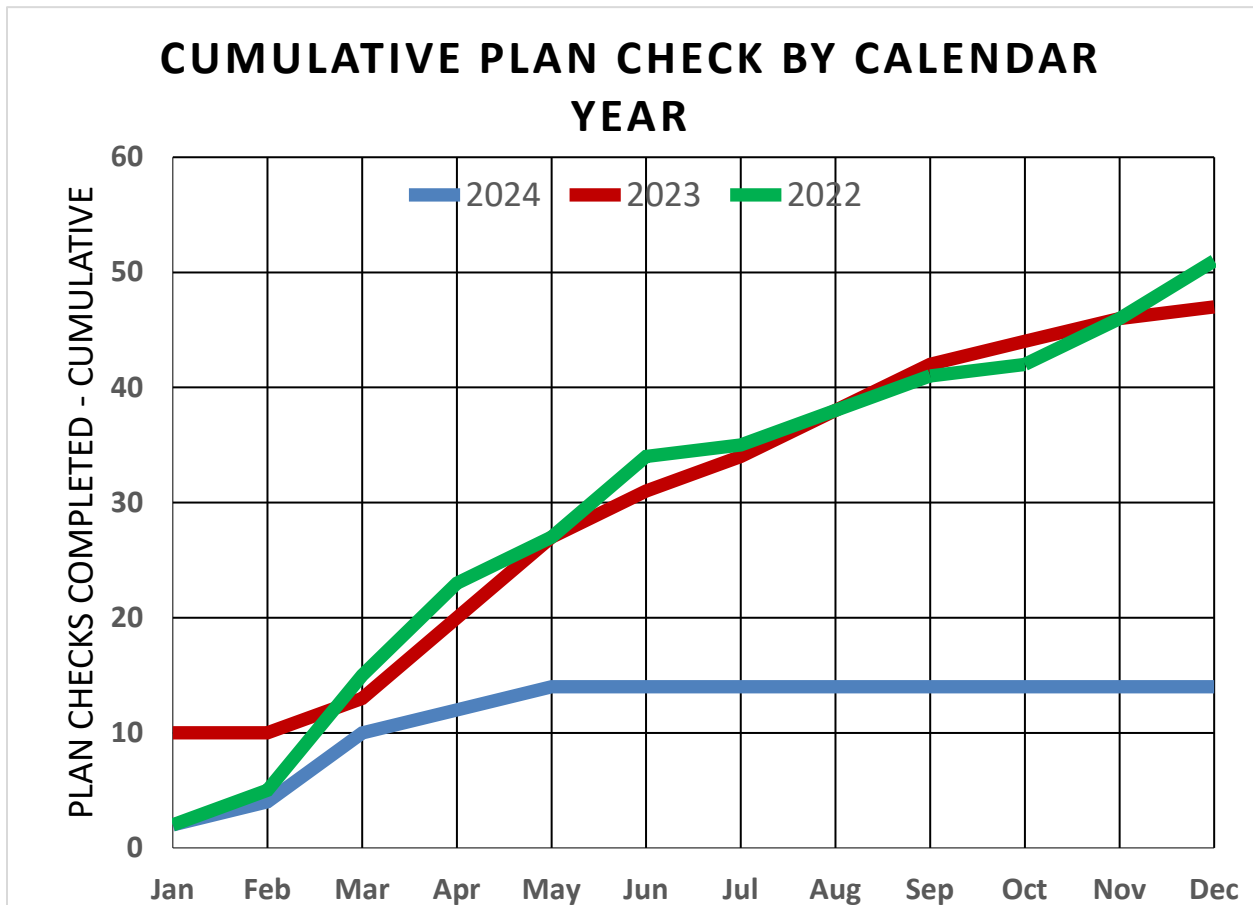
Psomas, the District's water modeler, has completed the draft water models of the Agate and Fulton Water Companies and staff is reviewing the report. Staff have discussed with North Lake Fire to conduct hydrant flow testing in each water system to assist in validating the model output. North Lake Fire will perform the hydrant testing the week of June 24.

FUNDING OPPORTUNITIES

Bureau of Reclamation 2024 WaterSMART Grant (#R24AS00052): Staff has submitted a grant application to upgrade our existing 3,500 water meters with new, ultrasonic flowmeters utilizing cellular endpoints for data communication. The grant is for the purchase of the new meters and requires a 50% District match. If the District is successful in receiving the grant, the installation would be performed by a Contractor through the public bid process. Grant evaluation will be conducted through the summer of 2024.

OUTSIDE AGENCY/PRIVATE DEVELOPMENT

Plan Reviews





Service Lateral Relocations

- See below tracking table of private service lateral status on Steelhead, Golden, and Rainbow. Outreach, through numerous methods, remains active.

PROJECT (WITH SIDE OF STREET)	DEADLINE TO CONNECT	TOTAL AFFECTED PARCELS	TOTAL CONNECTED
Steelhead (South Side)	9/1/2025	33	1
Golden (North and South Sides)	9/1/2025	84	13
Rainbow (North Side)	9/1/2025	49	5
Project Total	9/1/2025	166	19
Rainbow (South Side)	TBD	35	0

REVIEW TRACKING:

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

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: June 11, 2024 **ITEM:** G-6
FROM: Operations Department
SUBJECT: Operations Department Status Report
DISCUSSION: Department Highlights for the month of May 2024

Maintenance Division

Bi-annual wet well cleaning was completed at 20 sewer pump stations. We repaired one sewer service lateral and installed one property line clean out for escrow. On the water side, we repaired a mainline leak on Commonwealth Drive and five service lines elsewhere in the District. One new water service was installed per plan review requirement, and we've been turning water on for seasonal customers and irrigation use. We are preparing for the first ever inspection of the contact chamber at National Ave Water Treatment Plant. The contact chamber is an 800-foot-long pipe that allows for chlorine to contact the raw water for about 90 minutes, allowing for proper disinfection. To gain access to the contact chamber we exposed the access hatch on the east end of the chamber, removed 20-year-old bolts with a cutting torch, added a two-foot riser and bolted everything back together. We will be installing a new vault in June.

Technician Division

Daily, weekly, and monthly PMs were completed. The annual preventative maintenance at National Ave. Water Treatment Plant filter vault was done in May, including inspecting and/or replacing all shear pins, inspecting, cleaning, and rotating all filters. At least one Technician was available each day to assist with sewer wet well cleaning. All stationary and mobile generators passed inspection by Placer County Air Pollution Control Board. Minor electrical work was completed at three sewer lift stations, Dollar, Carnelian Main, and Mashie.

Fleet Division

In May, 25 work orders were completed in Fleet, including scheduled preventative maintenance on eight fleet vehicles. Seven different employees assisted with the swap out of studded tires to summer tires over several days and 120 total hours: task complete. We greatly appreciate John Greybeck for cutting his vacation short to make an emergency repair to the small VacCon.


Departmentwide in December


Kelly Moore completed her probationary period in the Water Quality Technician's position as well as her second year with the District. Congratulations, Kelly! Most Operations staff members attended CWEA safety day at the NTEC in May, socializing with staff from neighboring agencies, learning the latest industry standards, and acquiring necessary contact hours in the process. Contact hours are required by CWEA to keep wastewater certifications valid. Additionally, staff completed First Aid/CPR certification, forklift training and annual hearing tests as required.

REVIEW TRACKING:

Submitted By: CColburn
Catherine Colburn
Operations Coordinator

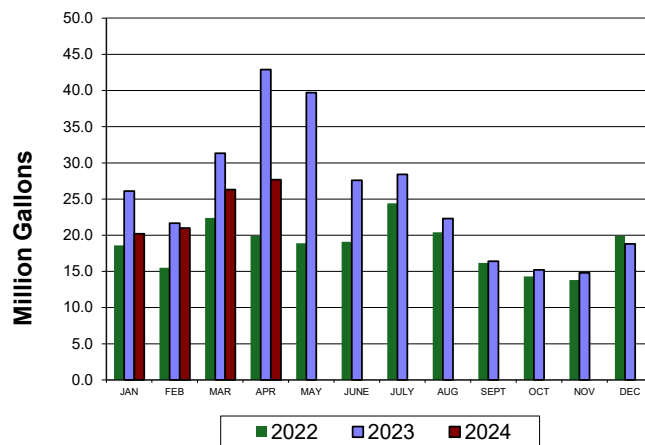
Reviewed By: 
Kenneth P. Fischer
Operations Manager

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

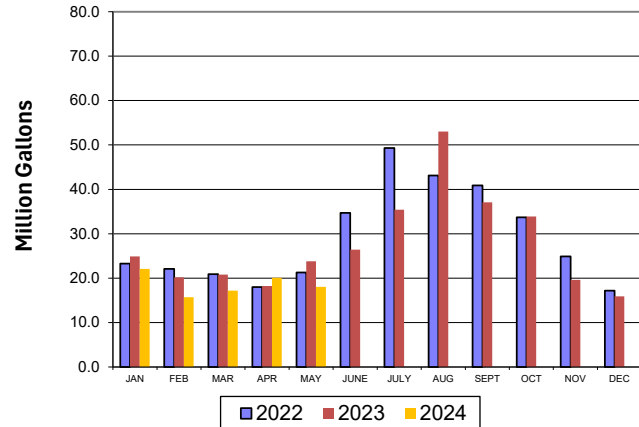
Approved By: 
Bradley A. Johnson, P.E.
General Manager/CEO

Sewer**Monthly**

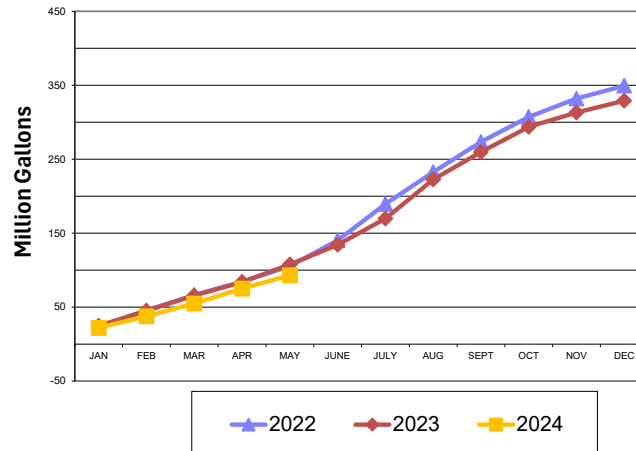
	<u>2022</u>	<u>2023</u>	<u>2024</u>
JAN	18.6	26.1	20.2
FEB	15.5	21.6	21.0
MAR	22.4	31.3	26.3
APR	19.9	42.9	27.7
MAY	18.9	39.7	
JUNE	19.1	27.6	
JULY	24.4	28.4	
AUG	20.4	22.3	
SEPT	16.2	16.4	
OCT	14.3	15.2	
NOV	13.8	14.8	
DEC	19.9	18.8	
Average	18.6	25.4	23.8
Total	223.4	305.2	95.2

2022 / 2023 / 2024 Sewer Flows**Water****Monthly**

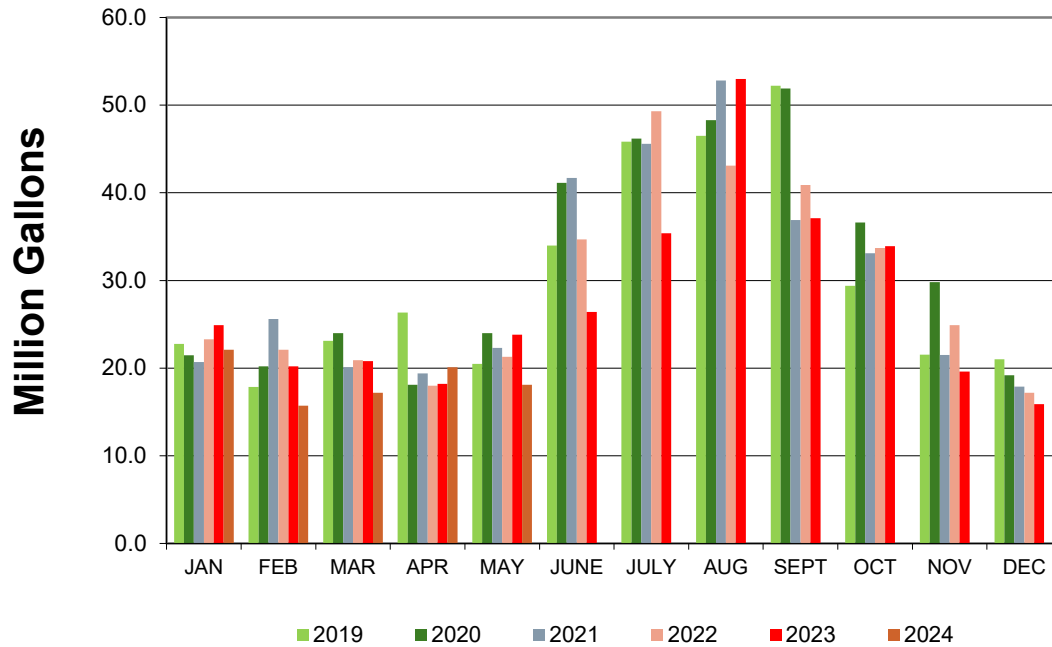
	<u>2022</u>	<u>2023</u>	<u>2024</u>
JAN	23.3	24.9	22.1
FEB	22.1	20.2	15.7
MAR	20.9	20.8	17.2
APR	18.0	18.2	20.1
MAY	21.3	23.8	18.1
JUNE	34.7	26.4	
JULY	49.3	35.4	
AUG	43.1	53.0	
SEPT	40.9	37.1	
OCT	33.7	33.9	
NOV	24.9	19.6	
DEC	17.2	15.9	

**2022 / 2023 / 2024
Month To Month Water Production****Water****Cumulative**

	<u>2022</u>	<u>2023</u>	<u>2024</u>
JAN	23.3	24.9	22.1
FEB	45.4	45.1	37.8
MAR	66.3	65.9	55.0
APR	84.3	84.1	75.1
MAY	105.6	107.9	93.2
JUNE	140.3	134.3	
JULY	189.6	169.7	
AUG	232.7	222.7	
SEPT	273.6	259.8	
OCT	307.3	293.7	
NOV	332.2	313.3	
DEC	349.4	329.2	

2022 / 2023 / 2024 Water Production Year To Date

Total Water Production 2019 - 2024



District Water Production

YEAR	2019	2020	2021	2022	2023	2024	2019-24 5-yr Avg	2024 vs 5 yr Avg
JAN	22.8	21.5	20.7	23.3	24.9	22.1	22.5	98%
FEB	17.8	20.2	25.6	22.1	20.2	15.7	20.3	77%
MAR	23.1	24.0	20.1	20.9	20.8	17.2	21.0	82%
APR	26.4	18.1	19.4	18.0	18.2	20.1	20.0	100%
MAY	20.5	24.0	22.3	21.3	23.8	18.1	21.7	84%
JUNE	34.0	41.2	41.7	34.7	26.4		35.6	0%
JULY	45.8	46.2	45.6	49.3	35.4		44.5	0%
AUG	46.5	48.3	52.8	43.1	53.0		48.7	0%
SEPT	52.2	51.9	36.9	40.9	37.1		43.8	0%
OCT	29.4	36.6	33.1	33.7	33.9		33.3	0%
NOV	21.6	29.8	21.5	24.9	19.6		23.5	0%
DEC	21.0	19.2	17.9	17.2	15.9		18.2	0%
Total	361	381	358	349	329	93	356	26%

MONTH: May 2024

Compiled By:

Michael Harper

Water Production:	Gallage	Pump run	COMMENTS
National Ave. Treatment Plant	14,366,000		
Park Well	1,499,008	26.6	939.2 AVG GPM
Carnelian Well	1,288,096	108.4 hrs	198.0 AVG GPM
Dollar Inter-Tie	900,000		
Total Production	18,053,104		



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: June 11, 2024

ITEM: G-7

FROM: Office of the General Counsel

SUBJECT: Legal Report

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

1. Pending Legislation:

a. AB 3090: Drinking water standards: noncompliance: notification.

Under the Safe Drinking Water Act, public water systems must notify users when: 1) the primary drinking water standards contained in State Water Resources Control Board (SWRCB) regulations are not complied with; 2) a public water system fails to perform required monitoring; or 3) when a water purveyor fails to comply with the conditions of a variance or exemption. AB 3090 titled “Drinking water standards: emergency notification plan” makes several non-substantive updates to existing law and further authorizes and encourages public water systems to provide additional notification of unsafe drinking water through public safety communications technology, including the federal Wireless Emergency Alert system, that communicates with groups in the affected geographic area.

b. SB 1188: Drinking water: technical, managerial, and financial standards.

SB 1188 would require the SWRCB to develop and adopt minimum standards for certain criteria related to the technical, managerial, and financial (“TMF”) capacity of public water systems with fewer than 10,000 people or 3,300 service connections. Public water systems serving less than 10,000 people or 3,300 service connections would be required to have the capacity to demonstrate compliance with the minimum TMF capacity standards within two years of adoption of these standards or risk losing grant funding or loan financing through the SWRCB or the Department of Water Resources.

c. SB 1218: Water: emergency water supplies.


Under the existing Urban Water Management Planning Act (“Act”), every public and private urban water supplier that directly or indirectly provides water for municipal purposes to prepare and adopt an urban water management plan (UWMP). The Act further requires an UWMP to include a water shortage contingency plan. SB 1218, introduced by Senator Newman, would declare that it is the established policy of the state


to encourage and incentivize, but not mandate, the development of emergency water supplies, and to support their use during times of water shortage.

2. Workplace Violence Prevention Plan Reminder: SB 553

Please note that the deadline for compliance with Senate Bill No. 553 ("SB 553") is quickly approaching. SB 553, which will become operative on July 1, 2024, was signed into law by Governor Newsom in September of 2023, requires covered California employers to implement measures to prevent and address workplace violence. One such measure, added in Section 6401.9 to the California Labor Code, requires employers to adopt a comprehensive Workplace Violence Prevention Plan ("WVPP") by July 1, 2024.

REVIEW TRACKING:

Submitted By: 
Joshua Nelson/BB&K
District Counsel

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

**Board of Directors
Long Range Calendar**

June 2024 Dates of Interest	Date			
NTBA Community Cleanup Day (District is a Sponsor)	6/1/2024			
Non-Resident KAYAK & SUP Storage Registration Opens				
B&G Club: Wine on the Water	6/8/2024	1-4 P.M.	NTEC	
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting	6/27/2024			
Music on the Beach (every Friday at KBSRA, 6 - 8:30 p.m.) Begins	6/14/2024			
5K For a Cause	6/28/2024	5:30 P.M.	NTRP	
Walk & Learn Tour - National Ave. Water Treatment Plant	6/14/2024	10 A.M.		
Pickleball, Tennis & Volleyball Leagues Start	varied in June			
American Water Works Association (AWWA) Association ACE Conference	6/10-6/13			
CSDA General Manager's Conference	6/23-6/25			
July 2024 Dates of Interest	Date			
<i>Parks Make Life Better!</i> Month				
FREE Ice Cream in the Park - Thursdays	7/11, 7/18, 7/25	3-5 P.M.		
Walk & Learn Tour - NTRP Well & Tank	7/12/2024	10 A.M.		
Free Yoga at the Park w/ Tahoe Flow				
5K Run for a Cause - Great Futures and BGCNLT	7/29/2024	5:30 P.M.		
Music on the Beach (every Friday at KBSRA)				
Placer County Elections Filing Period	7/15-8/9 (8/15)			
July 9, 2024 Regular Board of Directors Meeting		Committee	D&P Committee	Committees
Employee Service Awards - Jesse Lochridge (20 years)				
Adopt Resolution for Annual Lien Action				
Adopt Resolution for Community Facilities District 94-1 Assessment				
Facility Naming Policy Update Adoption				
Wholesale Water Agreement with TCPUD				
Approve Professional Services Contract for Export System Assessment				
Award Construction Contract for the NTEC Generator (tentative)				
GM Evaluation (Closed session)				
August 2024 Dates of Interest	Date			
Music on the Beach (Every Friday at KBSRA through September 2)	ongoing	6 p.m.	KBSRA	
Live at the Launch - live music at TVRA	8/5, 8/12, 8/19, 8/26	6-8:30 P.M.	TVRA	
Walk & Learn Tour: Carnelian Woods	8/16/2024	10 A.M.		
CSDA Annual Conference and Exhibitor Showcase				
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting		6 P.M.	NTEC	
5K For a Cause - North Tahoe Lakers		5:30 P.M.	NTRP	

**Board of Directors
Long Range Calendar**

August 13, 2024 Regular Board of Directors Meeting		Committee	D&P Committee	Committees
GM Evaluation (Closed session)				
Public Employee Compensation - GM				
September 2024 Dates of Interest	Date			
Chalk Art In The Park	9/7/2024	1 - 3P.M.		
North Tahoe Regional Advisory Council				
Community Clean-Up Day				
CSDA Annual Conference	9/9-9/12			
September 10, 2024 Regular Board of Directors Meeting		Committee	D&P Committee	Committees
Biennial Filing - Amend Conflict of Interest Code September 2024				
October 2024 Dates of Interest				
The "Bags of Fall" Cornhole Tournament (at the Tahoe Backyard)				
NTCA First Tuesday Breakfast Club				
End of Construction Season Grading				
Placer County Board of Supervisors - Meeting in Tahoe				
Winter Warmth & Wellness				
Kings Beach Parents Night Out				
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting				
Boys and Girls Club of North Lake Tahoe Harvest Festival & Monster Trunk or Treat (5 - 8 PM)				
National Recreation & Parks Association Conference	10/8-10/10			
Clerk/Board Secretary Conference	10/21-10/23			
Items with dates pending				
California Fair Political Practices Commission Ethics Training (AB 1234) by General Counsel, Joshua Nelson, Best Best & Krieger LLP (Required every two years; Due 9/12/2025)				
Interagency Agreement with Tahoe Conservancy for Fuels Management for Infrastructure				
Employee survey				
Anti Harrassment Training Workshop for Board (AB1661) (Required every two years; Due September 2024)				
GM Eval (May-June); CFO Eval (Oct-Jan)				