



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

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

Thursday, June 27, 2024, at 6:00 p.m.

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

A joint regular meeting of the North Tahoe Public Utility District Recreation & Parks Commission and Recreation & Parks Committee will be held on Thursday, June 27, 2024 at 6:00 p.m. No action will be taken at the meeting on any business not appearing on the posted agenda except as permitted by Government Code Section 54954.2.

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

All written public comments received by 5:00 p.m. on June 27, 2024 will be distributed to the District's Commission and Committee Members for their consideration. All written comments will be included in the minutes. Pictures, graphics, or other non-written comments may be included in the minutes at the Commission's discretion. Written comments may be emailed to mmoga@ntpud.org, mailed, or dropped-off at NTPUD's Administrative Offices located at 875 National Ave., Tahoe Vista, CA. 96148.

- A. Call to Order/Establish Quorum/Pledge of Allegiance**
- B. Public Comment and Questions** – *Any person wishing to address the Recreation and Parks Commission or Committee on items of interest to the Commission/Committee not listed on the agenda may do so at this time. Please limit comments and questions to three (3) minutes since no action can be taken on items presented under Public Comment.*
- C. [Rec Connect Activity \(Page 2\)](#)**
- D. Long Range Calendar**
 - 1. [Recreation & Parks Commission Report to Board of Directors Schedule \(Pages 3-4\)](#)
- E. [Approve Minutes from Regular Joint Meeting of the Recreation and Parks Commission and Committee Held on April 25, 2024 \(Pages 5-7\)](#)**
- F. Staff Reports**
 - 1. [Recreation, Parks, and Facilities Department Report \(Pages 8-11\)](#)
 - 2. [Public Information and Recreation Outreach Update \(Pages 12-18\)](#)
 - 3. [Planning and Engineering Department Report \(Pages 19-22\)](#)
 - 4. [Monthly Review of the Recreation and Parks Department Financial Statement for the Month ending April 30, 2024 \(Pages 23-31\)](#)
- G. General Commission/Committee Business**
 - 1. [Review, Discuss, and Provide Feedback on the Proposed District Commemorative Seating Program \(Pages 32-46\)](#)
 - 2. [Fiscal Year 2024/25 Annual Operating and Capital Budgets Discussion \(Pages 47-101\)](#)
- H. Commissioner/Committee Comments and Questions**
- I. PUBLIC COMMENT AND QUESTIONS:** *See protocol established under Agenda Item B, Public Comment, and Questions.*
- J. Adjournment**



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: June 27, 2024

ITEM: C

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Rec Connect Activity

DISCUSSION:

A community garden is a shared space where individuals or families can grow vegetables, fruits, flowers, and herbs. Community gardens are typically managed collaboratively, with members often sharing tools, knowledge, and responsibilities for upkeep. They serve various purposes such as providing access to fresh produce, promoting neighborhood cohesion, and offering educational opportunities about gardening. These gardens can be found in urban, suburban, or rural areas and play a significant role in fostering community engagement and sustainability.

The North Tahoe Community Garden was rebuilt during the pandemic with the volunteer labor hours of former Commissioner Charles Teran. Charles built the garden, and his time and dedication to its improvement brought others in to experience its beauty. Since Charles' departure, the staff at NTPUD has had the opportunity to identify and hire Heather Kension-Cullen, a Master Gardener and Kings Beach local with 20 plus years' experience growing within this mountain climate. Heather's knowledge and energy have brought new life back into the garden, creating excitement with the gardener members and throughout the community.

Heather will now lead staff and Commissioners into a short herb demonstration, highlighting the most abundant herbs which are now growing in the garden.

REVIEW TRACKING:

Submitted By: *Amanda Oberacker*
Amanda Oberacker
Recreation, Park, & Facilities Manager

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

June 2024 Commission Meeting/Items of Interest	Date	Time	Location
Community Garden Work days	ongoing Saturdays & Sundays	10-12p	NTRP
Toddler Time & Golden Hour Socials	ongoing Tuesday	10a & 11:30a	NTEC
BGCNLT Wine on the Water	6/8/2024	1 p.m.	NTEC
Community Blood Drive			NTEC
Music on the Beach Begins	(ongoing Friday at KBSRA)	6-8:30 p.m.	Kings Beach
Recreation & Parks Commission/Committee Joint Regular Meeting	6/27/2024	6 p.m.	NTEC
5k for a Cause - Friend of the Park 5k	6/28/2024	5:30 p.m.	NTRP
July 2024 Items of Interest	Date	Time	Location
Community Garden Work days	ongoing Saturdays & Sundays	10-12p	NTRP
Community Clean Up	ongoing Monday	8:30-10 a.m.	NTEC Patio
Toddler Time & Golden Hour Socials	ongoing Tuesday	10a & 11:30a	NTEC
Music on the Beach	ongoing Friday	6-8:30 p.m.	Kings Beach SRA
Friend of the Library Book Sale	7/5,6 & 7/2024	10 a.m.-4 p.m.	NTEC
Ice Cream Socials at the Park	7/11,18, 25/2024	3-5 p.m.	NTRP
5ks For a Cause - Great Futures Productions 5K	7/29/2024	5:30 p.m.	NTRP
August 2024 Commission Meeting August/Items of Interest	Date	Time	Location
Live at the Launch -Summer Music Series	8/5, 12, 19 & 26/2024	6-8:30 p.m.	TVRA
Community Garden Work days	ongoing Saturdays & Sundays	10-12p	NTRP
Community Clean Up	ongoing Monday	8:30-10 a.m.	NTEC Patio
Toddler Time & Golden Hour Socials	ongoing Tuesday	10a & 11:30a	NTEC
Music on the Beach- every Friday	ongoing Friday, ends 8/30	6-8:30 p.m.	Kings Beach
Commissioner Recruitment - Terms expiring in Dec 2024			
5K's for a Cause - The Laker Dash (NTHS Athletics) 5K	8/14/2024	5:30 p.m.	NTRP
Recreation & Parks Commission and Committee Regular Joint Meeting	8/22/2024	6 p.m.	NTEC
September 2024 Items of Interest	Date	Time	Location
Open Gym Saturdays (pickleball, futsal, basketball)	ongoing Saturday	7:30 a.m.	BGCNLT
Commissioner Recruitment - Terms expiring in Dec 2024			
Chalk Art in the Park	9/7/2024	9 a.m.- 3 p.m.	NTRP
October 2024 Items of Interest			
November 2024 Items of Interest	Date	Time	Location

Rec & Park Commission Verbal Presentation & Written Report to the Board of Directors 2024

Commission Meeting Date	Board Meeting Date	Commissioner	Written Report Due Date
Thursday, February 15, 2024	Tuesday, March 12, 2024		Friday, March 1, 2024
	Tuesday, April 9, 2024	Jill Amen	Friday, March 29, 2024
Thursday, April 25, 2024	Tuesday, May 14, 2024		Friday, May 3, 2024
	Tuesday, June 11, 2024	Ed Ruldolf	Friday, May 31, 2024
Thursday, June 27, 2024	Tuesday, July 9, 2024		Friday, June 28, 2024
	Tuesday, August 13, 2024		Friday, August 2, 2024
Thursday, August 22, 2024	Tuesday, September 10, 2024		Friday, August 30, 2024
	Tuesday, October 8, 2024		Friday, September 27, 2024
Thursday, October 24, 2024	Tuesday, November 12, 2024		Friday, November 1, 2024
	Tuesday, December 10, 2024		**Wednesday, November 27, 2024
**Thursday, December 26, 2024	Tuesday, January 14, 2025		Friday, January 3, 2025



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: June 27, 2024

ITEM: E

FROM: Administrative Liaison

SUBJECT: Approve Minutes from Regular Joint Meeting of the Recreation and Parks Commission and Committee Held on April 25, 2024

RECOMMENDATION:

Approve Minutes of the regular joint meeting of the Recreation and Parks Commission and Committee held on April 25, 2024.

DISCUSSION:

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

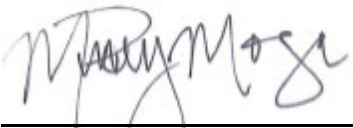
FISCAL ANALYSIS: No fiscal impact


ATTACHMENTS:

Draft Minutes for the April 25, 2024 Recreation and Parks Joint Committee and Commission Meeting

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Submitted By: 
Misty A. Moga
Administrative Liaison

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



DRAFT MINUTES

REGULAR JOINT MEETING OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT RECREATION AND PARKS COMMISSION AND RECREATION AND PARKS COMMITTEE Thursday, April 25, 2024, 6:00 p.m.

Call to Order/Establish Quorum/Pledge of Allegiance

Chair Stoltzman called the Recreation and Parks Commission and NTPUD Recreation Committee meeting to order on Thursday, April 25, 2024 at 6:00 p.m. A quorum was established. Recreation and Parks Commissioners in attendance included Ingrid Heggen, Jill Amen (Alternate), Ed Rudloff, Michael Stoltzman, and Nancy Williams (Alternate). Commissioner Linda Slack-Cruz was absent, and Alternate Commissioner Williams filled in for her. Directors Hughes and Daniels of the District's Recreation Committee also attended. NTPUD Staff present included Engineering Manager Chorey, Recreation, Parks, & Facilities Manager Amanda Oberacker, North Tahoe Event Center Manager Becker, Recreation & Community Events Manager Visnyei, Public Information Officer Broglio, and Administrative Liaison Misty Moga.

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

Rec Connect Activity – The Commission, Committee Members, and Staff enjoyed a disc golf activity led by RFP Manager Oberacker.

Long Range Calendar – RFP Manager Oberacker highlighted a few activities, including: Summer Activity Guide released on 5/10, May Meltdown Disc Golf tournament 5/19, Pickle in the Pines Tournament 5/25, Tennis/Pickleball and Pam Emmerich Memorial Pinedrop Trailhead Ribbon Cutting 5/31, Wildfire Preparedness 6/1.

Commissioner Rudloff volunteered to provide a report for the Board of Directors meeting on June 11.

Approve Minutes from Recreation and Parks Commission Regular Meeting Held on February 15, 2024 – The draft minutes were presented to the Commission for approval.

MOTION: Commissioner Stoltzman moved to approve the special meeting minutes of February 15, 2024. Commissioner O'Brien seconded the motion, which carried unanimously in favor.

Staff Reports

Recreation, Parks, and Facilities Department Report – RFP Manager Oberacker presented key points from her report, such as field usage in early spring and new programs. She also introduced the new Event Center Manager, Christy McDougal, and provided an update on summer staffing. Additionally, the Commission, Committee, and Staff discussed the partnership for community clean-up at the State Beaches and Parks.

Public Information and Recreation Outreach Update – PIO Broglio provided highlights from his report, including summer marketing and grant efforts.

Planning and Engineering Department Report – Engineering Manager Nathan Chorey provided highlights from his report, including the NTEC Emergency Generator and new Regional Park trail update.

Monthly Review of Recreation and Parks Department Financial Statement for the Month ending February 29, 2024 – RPF Manager Oberacker introduced the item and called for questions. Commissioner Williams inquired about the finance workshop with the CFO. Oberacker noted she will follow up with GM Johnson and CFO Van Cleave.

General Commission/Committee Business

North Tahoe Event Center Status Update and Strategic Review – RPF Manager Oberacker introduced Event Center Manager Becker, who provided a PowerPoint presentation. PIO Broglio reviewed the marketing goals and highlighted familiarization "fam" tours to promote corporate event sales. RPF Manager Oberacker reviewed the upcoming plans and goals for 2024. Commissioner Williams noted her appreciation for how private event revenue subsidizes community events.

Review, Discuss, and Provide Recommendation on Resolution 2024-09 – Setting Various Rental Rates at the North Tahoe Event Center – RPF Oberacker provided a PowerPoint presentation. The Commission and Staff discussed the market rate and rate structure.

During discussion, Commissioner Williams stated she wanted to address the percentage discrepancy of 20 to 25% on page 99 of the Commission packet. Commissioners O'Brien and Amen agreed since there is no clear explanation or justification.

MOTION: Commissioner Stoltzman moved to recommend adopting the proposed rate structure with the adjustment to the 20% discount on page 99 to ensure consistency across all rates. Commissioner Heggen seconded the motion, which was carried unanimously in favor.

Winter 2023/24 North Tahoe Regional Park Peak Parking Fee Review – RPF Oberacker introduced the item. Ben Visnyei provided a program overview and highlighted the opportunities and adjustments for next season. The Commission and Staff held a brief discussion concerning wait times and safety. They discussed the need for a parking management plan. Director Hughes requested passenger counts per vehicle report.

Review, Discuss, and Provide Recommendation on Resolution 2024-10 – Proclaiming that July is “Parks Make Life Better!” Month – RPF Oberacker introduced the item.

MOTION: Commissioner Stoltzman moved to recommend adoption resolution 2024-10. Commissioner Heggen seconded the motion which carried unanimously in favor.

Adjournment – With no further business to come before the Commission/Committee, the meeting was adjourned at 8:31 p.m.



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: June 27, 2024

ITEM: F-1

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

Parks

- From final snow melt through mid June is “all systems go” for field maintenance within the Parks department. Much has to be done to keep the fields in the good condition they are in and the constant attention requires many staff hours.

Members of the public are taking notice of the condition of fields and the responsiveness of staff by booking the fields for practices, games, and tournaments. This year marked the most rentals since staff began recording the reservations. Staff went directly from managing soccer, lacrosse, and baseball games to facilitating tournaments throughout the summer.

- The tennis and pickleball courts opened in mid-May. The courts have seen consistent use for drop-in play as well as several people taking advantage of the reservation system.
- There was more signage installed at TVRA and NTRP in May, facilitating customer flow as well as mitigating parking issues at both facilities. These signs create uniformity throughout the Parks and help manage busy parking lots during the high seasons. Also, at TVRA, the kiosk that is owned by TCPUD was borrowed again for use at the boat launch. This partnership is a win/win, helping to alleviate storage issues for TCPUD and giving the TVRA Boat Launch a base to operate from.



- The Parks team built custom Community Garden critter-resistant box covers this spring, helping create success for garden beautification and revitalization that has taken place this year at the Community Garden.



Recreation

- The 2024 Summer Activity Guide was released on May 11, 2024. This guide clearly demonstrates the growth of the Recreation department in just two short years, with increased programming, contractor classes, facility rentals, and sports leagues forming for the first time. Staff is now working on filling the program registrations by marketing through newsletter, print, digital and word of mouth.
- The second annual May Meltdown Disc Golf Tournament took place on May 19, 2024. This second year had double the participation than year one. Staff was pleased to have all the new disc golf signage up, and the tee boxes switched to their new location before the tournament took place.



- The inaugural Pickle in the Pines pickleball tournament was on May 25, 2024, the Saturday of Memorial Day weekend. The tournament had three different categories, men, women and mixed doubles. There were over 30 teams, or 60 people participating from throughout the greater Lake Tahoe region.



- The TVRA boat launch opened Memorial Day weekend with a solid part time staff to work operations, collection launch fees, direct traffic and be a general park presence for the summer.
- Tennis, pickleball and volleyball leagues were offered in this summer activity guide. The beach volleyball saw the most interest, with six teams competing at North Tahoe Beach sand volleyball courts. The volleyball league is on Tuesdays and runs through July. The tennis and pickleball leagues did not have enough interest to create league play. Trial and error continues to be a successful model for finding programming that resonates with the community.

- Community Beach Cleanup Mondays began in June. The staff works with community members to help keep Kings Beach beautiful through volunteer trash pickup and socialization every Monday morning throughout the summer.



North Tahoe Event Center

- Retirement of Cathy Becker was at the end of May. The new manager, Christina McDougal, had a two-week overlap with Cathy and has hit the ground running since she began. Christina has her finger on the pulse of venue management and modern weddings with her past experience managing the Tannenbaum Event Center on Mount Rose Highway.
- Four weddings, three celebrations of life, 2 graduations and several governmental meetings made May a busy month for events, creating plenty of training and learning opportunities for Christina.
- The Sierra Community House Family Dance took place on April 24th. Community House requested and NTPUD agreed to waive the cost of this rental because of the strategic plan focus on the organization's partnership. Because of the decreased financial burden for the Community House, admission was donation-based, increasing access and attendance.
- Video highlight of NTEC has been created and is available for promoting the Center as a place that can be transformed into any space you can imagine. Link to view the video is here: <https://vimeo.com/manage/videos/956754759/9a16b95149>

Administration

- The Recreation, Parks, and Facilities Department is fully staffed for summer! There are two seasonal part-time staff working in the Park, seven seasonal part-time staff working within Recreation and three seasonal part-time staff working at the Event Center. In addition, our Park Hosts started at the beginning of June. Finding and retaining part-time staff over these past several years has been a huge challenge, so being fully staffed is a major accomplishment.
- The ECO-clean beach robot, funded in part by the North Tahoe Community Alliance, will be coming to Moon Dunes on June 26, 2024.
- In response to the successful Peak Parking program this winter, there will be staff working the Regional Park kiosk for weekends throughout the summer. The summer fee will remain at the lower rate of \$5.

REVIEW TRACKING:

Submitted By: 

Amanda Oberacker
Recreation, Park & Facilities Manager

Approved By: 

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: June 27, 2024

ITEM: F-2

FROM: Justin Broglio, Public Information Officer

SUBJECT: Public Information and Community Outreach Report

DISCUSSION:

Public Information and Community Outreach:

- For the month of May our communications and outreach focused on – 1) 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 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 submitted a \$100,000 request to 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

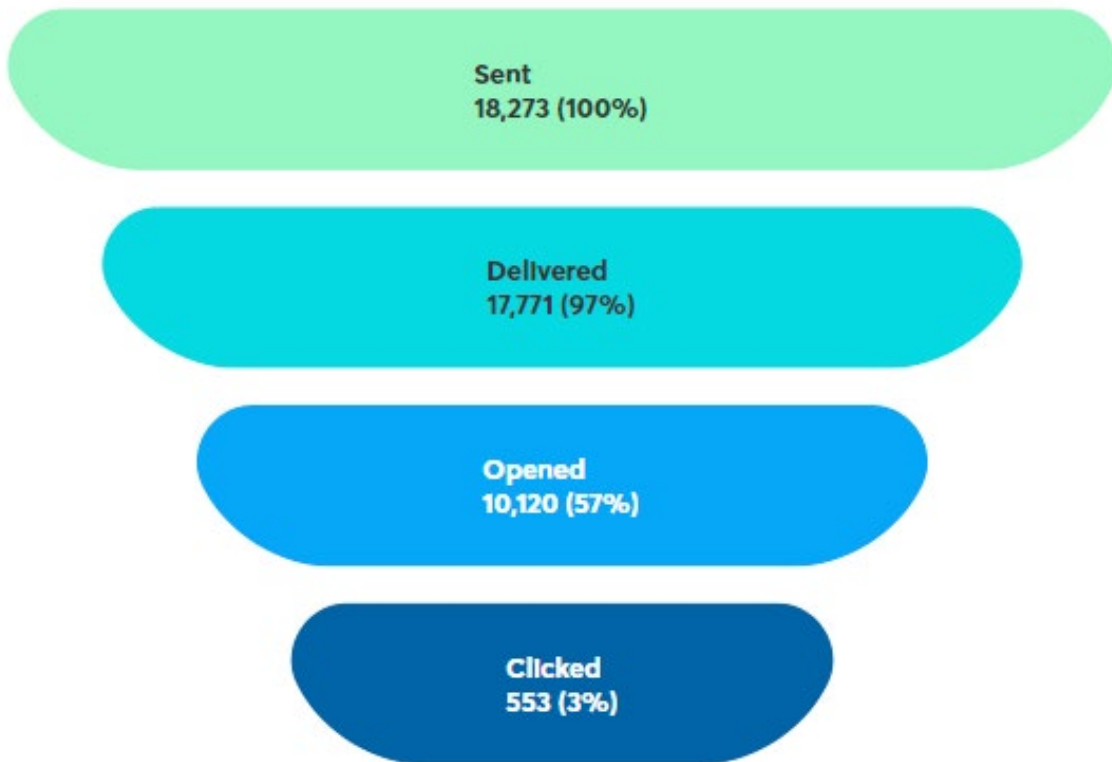
Approved By: 
Bradley A. Johnson, P.E.
General Manager/CEO

Email Newsletter Metrics –

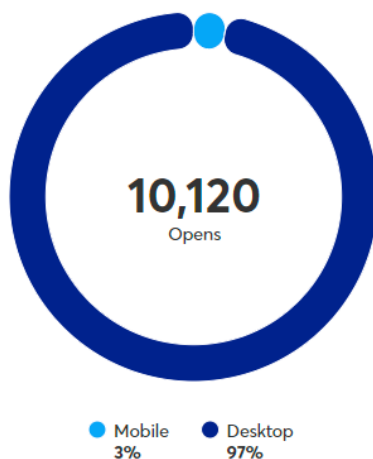
May metrics for the District’s Recreation Newsletter and Board Meeting Notices –

District Email List – Recreation & Admin

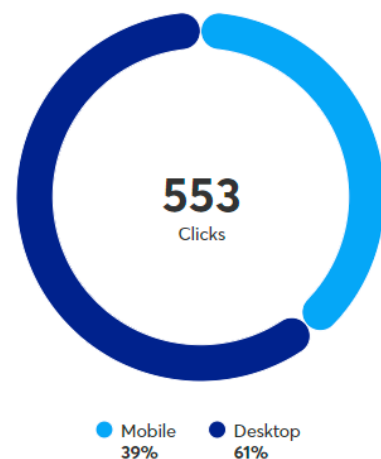
- North Tahoe Recreation – Weekly Updates
- NTPUD Board and Commission Meeting Notices



Opens by device ⓘ



Clicks by device ⓘ



Social Media Content –

Overview

Reach ⓘ 1,069 Higher than typical	Impressions ⓘ 1,185 Higher than typical	Interactions ⓘ 11 Typical	Link clicks ⓘ 7 Typical
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 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. <i>Go Lakers!</i>

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 @pPlacer 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

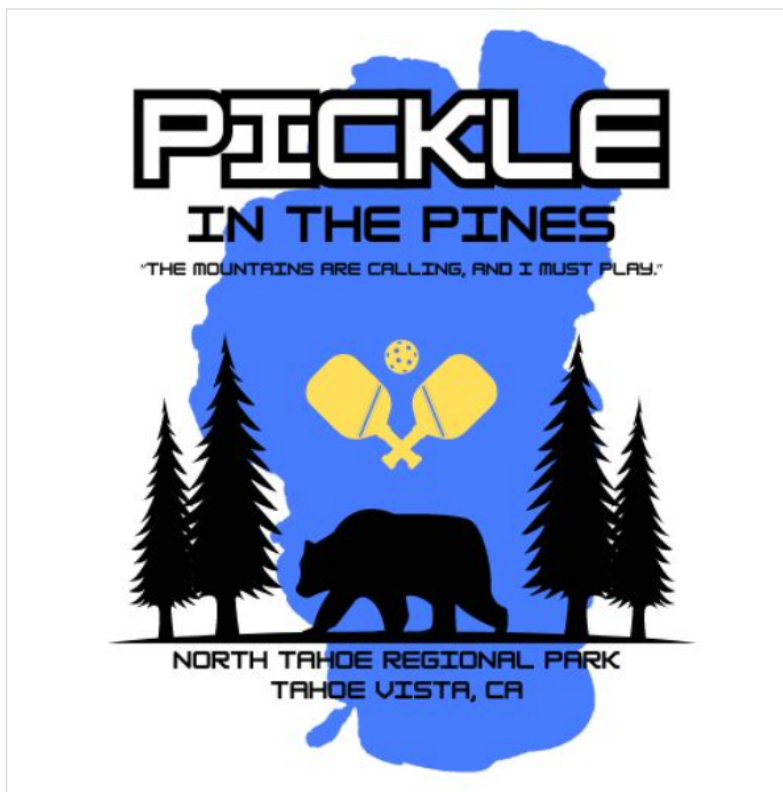
See LINK IN BIO for Friday Sailing Session and Four-day Sailing Camp information and registration. Sign up

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

Average watch time ⓘ

4s

Typical


Watch time ⓘ

1h 39m

Higher than typical

Initial Plays 1,352

Replays 386



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...



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: June 27, 2024 **ITEM:** F-3
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 Recreation and Parks CIP projects.

Construction Phase Projects

No large (>\$60,000) Recreation and Parks CIP projects are currently under construction.

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 out 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
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			
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 is to furnish and install the shade sails. The sails have been fabricated and installed in late April once the snow melts.			
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.			
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.			

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.

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 Staff participated in a project kick-off meeting and anticipates engaging the community later this summer.

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.



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

REVIEW TRACKING:

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

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: June 27, 2024

ITEM: F-4

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 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.
- **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



**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

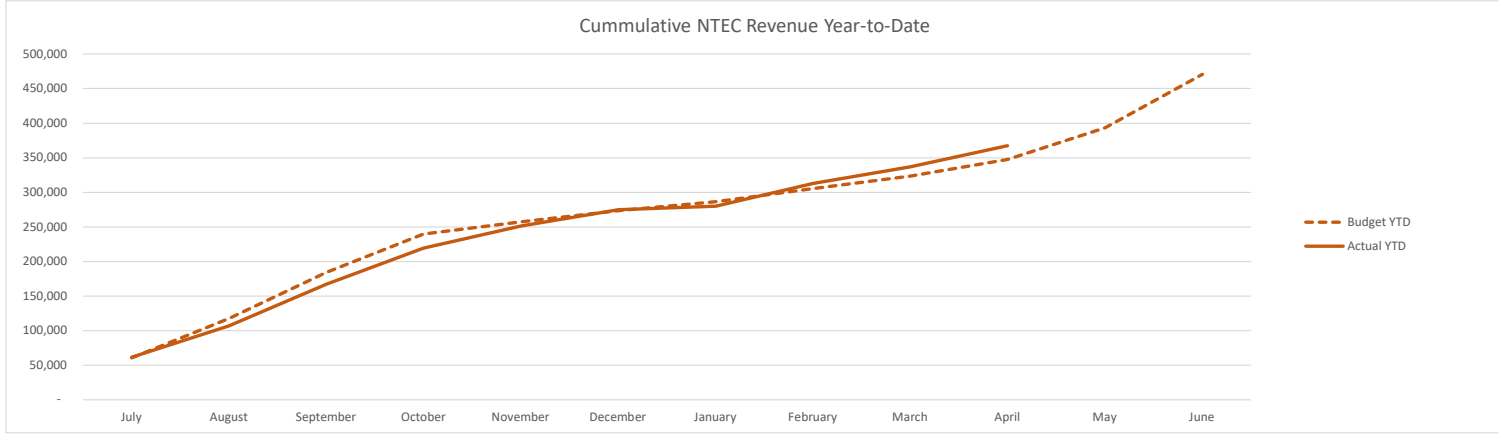
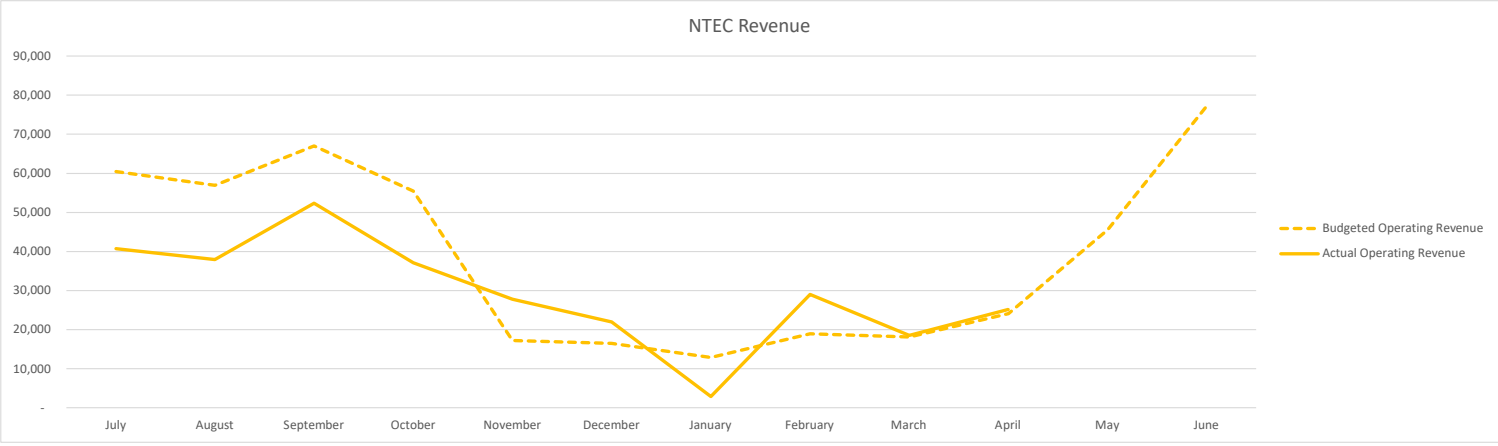
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Recreation & Parks
Event Center Operations

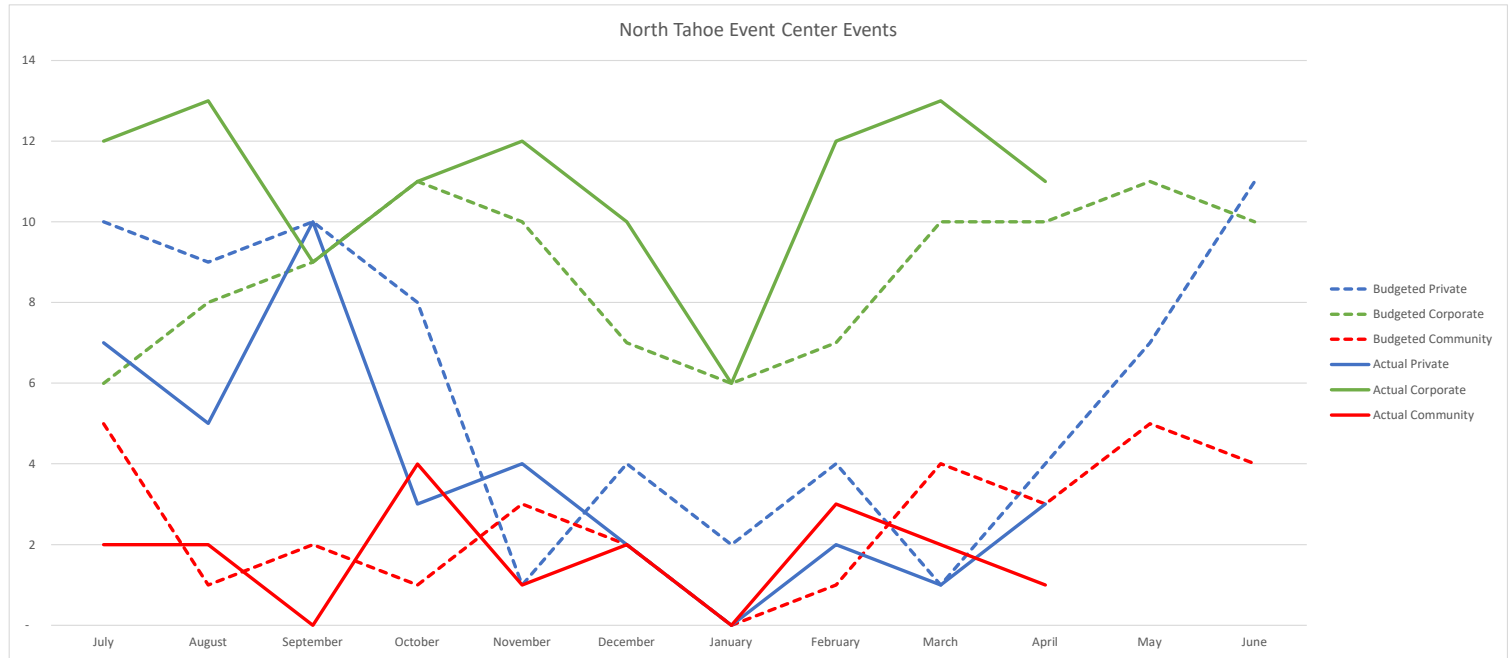
Statement of Revenues and Expenses
For the Period Ended April 30, 2024

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)

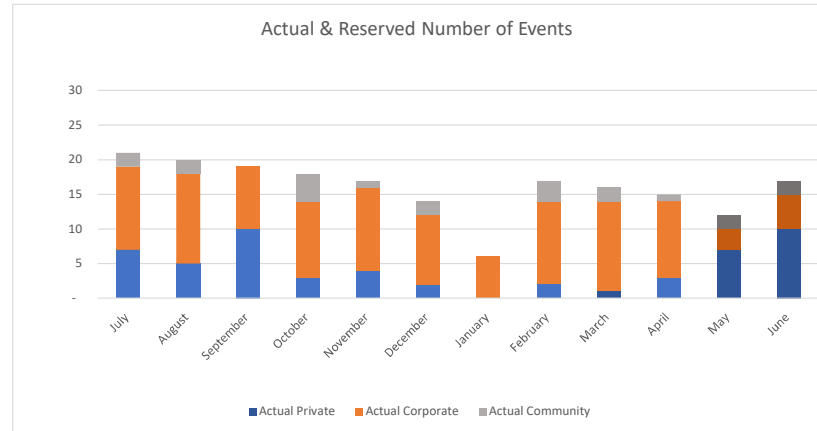
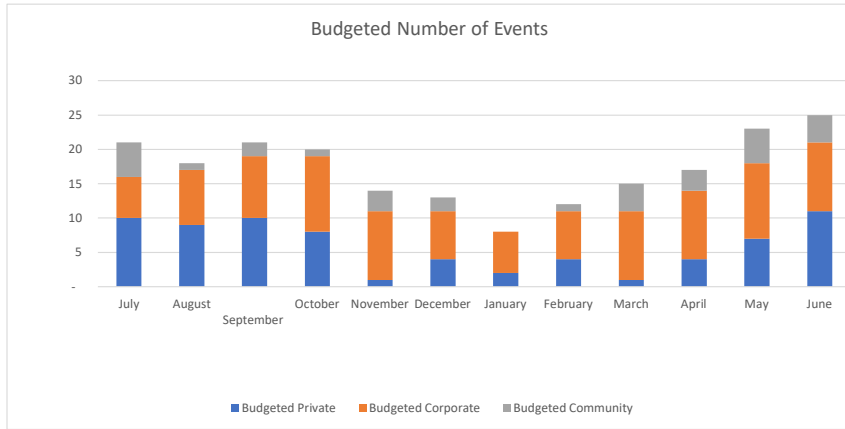
North Tahoe Event Center
FY 2023-24

	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



Capital Outlay

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

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					
2464-0000	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	G	69,894	100%
2280-WEBC	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	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	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	



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: June 27, 2024

Item: G-1

FROM: Recreation, Parks, & Facilities Manager

SUBJECT: Review, Discuss, and Provide Feedback on the Proposed District Commemorative Seating Program

RECOMMENDATION:

Review, discuss, and provide feedback on the development of the District's Commemorative Seating Program

DISCUSSION:

In late 2023, staff engaged both the Recreation and Parks Commission and the Board of Directors in a discussion about the current District Policy on Naming of District Parks and Facilities. The discussion has given opportunity for Policy improvements as it relates to the Naming of Parks and Facilities. It also adds opportunity, uniformity and structure around the public's request to commemorate loved ones through a plaque or bench donation within NTPUD Parks and Facilities through the Commemorative Seating Program and Friends of the Park Recognition Board.

The Commemorative Seating Program and related Friends of the Park Recognition Board offer participants an opportunity to honor family or friends who had a special connection to the nature and beauty of the North Lake Tahoe Parks and beaches. The tax-deductible contribution also goes to support the North Tahoe PUD Friends of the Park Foundation, which exists to help fund projects that improve the quality of life for those who live and visit the region. Both the Seating Program and Recognition Board have a 10-year lifespan with an option to buy additional 10-year blocks during the initial purchase at a discounted rate. All contributions are made to the 501-c3 Friends of the Park Fund, managed by the Truckee Tahoe Community Foundation. The Friends of the Park Fund has been dormant for several years, but there is interest in revitalizing this Fund with the introduction of these programs. The intention is for the Fund to serve as a mechanism to continue to support Park improvements and expand to support a recreation scholarships program for the District.

Written within the Policy are the application guidelines, plaque design, commemoration term and process for the Naming of District Parks, Commemorative Seating Program, and Recognition Board. Not written within the Policy is the bench choice and pricing. Today's discussion is about the pricing of these items. Commissioners are given in attachments the bench selection, the expense to purchase and install, the application process and the pricing. It is the intention of staff to gain feedback from the Commission on the proposed pricing structure of both programs and give insight into how the District should develop the Friends of the Park fund.

FISCAL ANALYSIS:

The Commemorative Seating Program will collect revenue within the Friends of the Park fund that is held by the Truckee Tahoe Community Foundation. This fund is separate from the District's annual Operating and Capital budgets and, therefore, will have no financial implications for the District. Due to the subjective nature of this program, it is difficult to make predictions on revenue collection.

STRATEGIC PLAN ALIGNMENT:


Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective F: Uphold maintenance and capital investment of existing facilities to ensure their vitality for generations to come.


Goal 3: Enhance District governance and partnerships – Objective D: Be a strong community partner to provide value in alignment with the District’s charter.

ATTACHMENTS:

- Landscape Forms Generation 50 Bench handout
- Commemorative Seating and Friends of the Park Recognition Board Application
- Pricing sheet
- TTCF Friends of the Park Quarterly Statement
- Identified Commemorative Seating locations throughout the District

REVIEW TRACKING:

Submitted By: 
Amanda Oberacker
Recreation, Parks, and Facilities Manager

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



landscapeforms®

Generation 50



Connecting Landscape Forms' History to its Future

The Generation 50 line of benches and litter receptacles celebrates the company's legacy, from a design that takes cues from Landscape Forms' first products to its designer, nephew of the company's founder John Chipman. Cheers to 50 years of designing site elements that inspire landscape architects and elevate the outdoor experience.

A Flexible Ensemble with Many Possibilities

Generation 50's aesthetics and universal application fit multiple site designs and uses. The bench comes with or without backs; in traditional, cantilevered, top-of-wall mounted, and wall-mounted styles; with curved or straight face boards; and in two arm styles or without arms. Mounting a Generation 50 bench to a low planter wall introduces warm wood elements to a site; mounting to a building wall creates a clean, modern look. Cantilevered and top-of-wall benches can be embedded or surfaced mounted; wall-mounted benches are surface mounted. Two litter receptacles round out the line. The elements are made of cast aluminum, steel, and wood, including thermally modified ash, a domestically sourced, sustainable material.

Litters

Top Open



Side Open



Backless Bench

Wall Mount



Top of Wall



Angle Arm



Traditional



Cantilever



Backed Bench

Wall Mount



Top of Wall



Angle Arm



Traditional



Cantilever



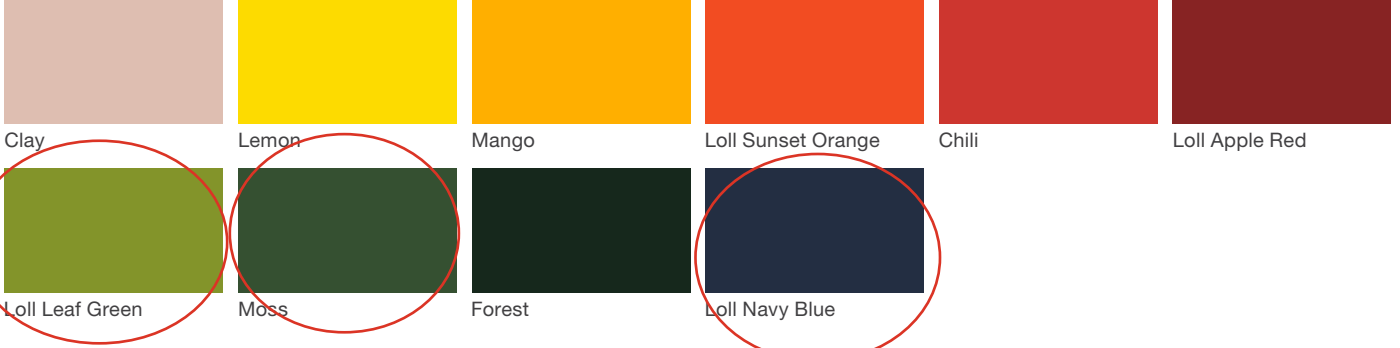
Loop Arm



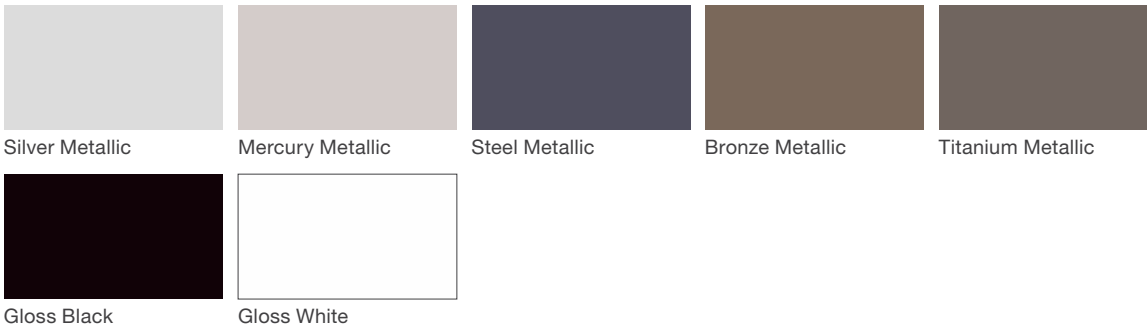
Generation 50

Material / Colors Sheet

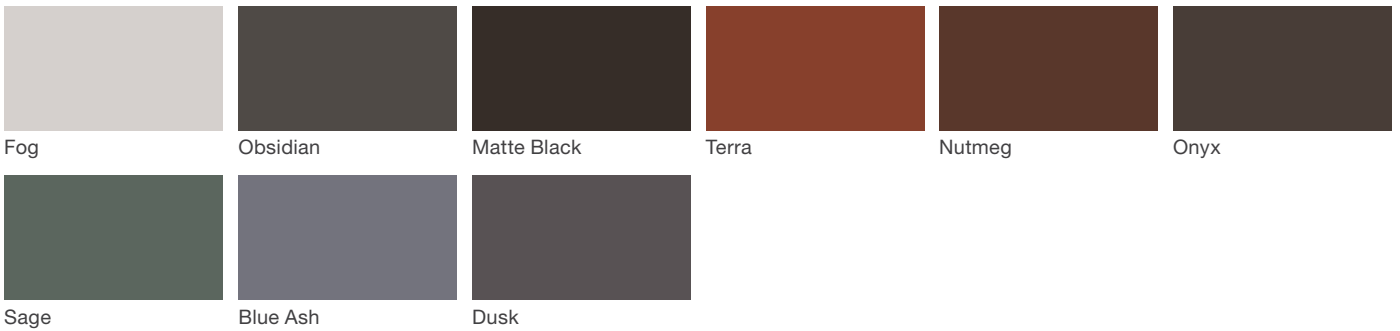
Vivid Series - Powdercoated Metal* (Fine Texture)



Neutral Series - Powdercoated Metal*



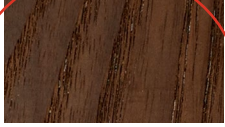
Architectural Series - Powdercoated Metal* (Fine Texture)



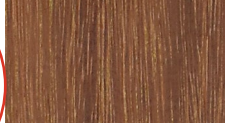
Generation 50

Material / Colors Sheet

Woodgrains (Exterior, No Finish)*



Domestically Sourced Thermally Modified Ash

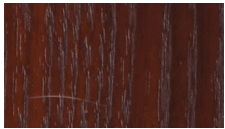


Ipe (P)



Jarrah (P)

Woodgrains (Interior, LF-80 Finish)*



Domestically Sourced Thermally Modified Ash



Oak



Maple



Jarrah (P)

Powdercoated Metal

Powdercoated Metal Pangard II® Polyester Powdercoat is a hard, yet flexible, finish that resists rusting, chipping, peeling and fading. In addition to colors shown, a wide selection of optional and custom colors may be specified for an upcharge.

* All colors and patterns shown are approximate and may vary from sample and final.

Woodgrains (Exterior, No Finish)

Exterior woods weather to a warm, pewter gray; no finish is applied so no maintenance is required. Available in Ipe, Jarrah, and Domestically Sourced Thermally Modified Ash (DSTMA); and if applicable, Redwood, Teak, or Alaskan Yellow Cedar. Pricing for standard woods and options varies. (P) = Premium Woods

* All colors and woodgrains shown are approximate and may vary

Woodgrains (Interior, LF-80 Finish)

Interior woods are finished with Landscape Forms' exclusive LF-80 wood finish, a clear, catalyzed acrylic lacquer. Available in Oak, Maple, Jarrah, and Domestically Sourced Thermally Modified Ash (DSTMA). Pricing for standard woods and options varies. (P) = Premium Woods

* All colors and woodgrains shown are approximate and may vary

Visit landscapeforms.com for more information. Specifications are subject to change without notice. Landscape Forms supports the Landscape Architecture Foundation at the Second Century level.

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landscapeforms.com | specify@landscapeforms.com

Generation 50 Bench

Sustainability Data Sheet



With our roots in the landscape and a stated purpose to “Enrich Outdoor Spaces,” Landscape Forms has a special relationship to the natural environment. We have always been mindful that as we design and manufacture products that are acted upon by the environment, we act upon it in turn. Environmental sustainability is completely consistent with our purpose, our goals, our values and our principles. We make stewardship of the environment a vital part of our business.

To learn more about our sustainability initiatives, refer to our [Environmental Statement](#).

Generation 50 is manufactured using the following materials:

Material	Parts	Recyclable
Aluminum	Bench supports, strap	100%
Wood	Back and seat boards	100%

Finishes

All metal is finished with Pangard II® polyester powdercoat, which is lead-free, hazardous air pollutants-(HAPS) free, does not generate hazardous waste, and contains less than 1% VOCs. Once processed, these trace VOCs are fully inert therefore the finish does not release airborne contaminants.

Landscape Forms wood furniture for outdoor use is manufactured from wood species that weather naturally in outdoor settings to a beautiful pewter gray. We do not apply paints or finishes to these products and do not recommend the use of finishes which would require ongoing maintenance programs as the wood weathers.

Packaging Materials	Parts	Recyclable
Biodegradable Plastic	Product Bagged to Protect Finish	100%
Recycled Skid		100%
Cardboard with 35% Recycled Content		100%

To find local recyclers visit: for aluminum: www.recyclealuminum.org; for steel: www.recycle-steel.org; for cardboard: www.corrugated.org.

LEED®

This product may help achieve the following points under the LEED 2009 Rating System. For specifics regarding rules for the inclusion of furniture, please consult the rating system and reference guide that applies to your project.

IEQ Prerequisite 2: Environmental Tobacco Smoke (ETS) Control

Intent

To prevent or minimize exposure of building occupants, indoor surfaces and ventilation air distribution systems to environmental tobacco smoke (ETS).

Benches, tables, chairs and ash urns help create a designated smoking area 25 feet or more from entries, outdoor air intakes and operable windows to support the intent of this prerequisite.

Generation 50 Bench

Sustainability Data Sheet

Materials and Resources

MR Credit 4, Recycled Content

Intent

To increase demand for building products that incorporate recycled content materials, thereby reducing impacts resulting from extraction and processing of virgin materials.

Style	Post Consumer	Pre Consumer
Traditional style bench, backed, straight cut, no arms	25%	1%
Traditional style bench, backless, straight cut, no arms	27%	1%
Traditional style bench, backed, straight cut, angle end arms	29%	1%
Traditional style bench, backless, straight cut, end arms	33%	1%
Traditional style bench, backed, straight cut, angle end/center arms	32%	1%
Traditional style bench, backless, straight cut, end/center arms	35%	1%
Traditional style bench, backed, straight cut, loop end arms	29%	1%
Traditional style bench, backed, straight cut, loop end/center arms	31%	1%
Cantilever style bench, backed, straight cut, no arms	22%	1%
Cantilever style bench, backless, straight cut, no arms	22%	1%
Cantilever style bench, backed, straight cut, angle end arms	28%	1%
Cantilever style bench, backless, straight cut, end arms	28%	1%
Cantilever style bench, straight cut, angle end/center arms	30%	1%
Cantilever style bench, backless, straight cut, end/ center arms	31%	1%
Cantilever style bench, backed, straight cut, loop end arms	27%	1%
Cantilever style bench, backed, straight cut, loop end/center arms	29%	1%

Generation 50 Bench

landscapeforms®

Sustainability Data Sheet

Materials and Resources

MR Credit 5, Regional Materials

Intent

To increase demand for building materials and products that are extracted and manufactured within the region, thereby supporting the use of indigenous resources and reducing the environmental impacts resulting from transportation.

This product is categorized as Furniture and Furnishings, Division 12. MR Credit 5 is to include only products in Division 2 – 10 of the (CSI) MasterFormat. At the option of the project, Division 12 may be included, but then must also be included consistently in MR Credits 3 through 7.

This product is manufactured in our Kalamazoo, MI facility, zip code 49048. Many of our suppliers are located within a 500 mile radius of this facility, but they may source raw materials from multiple sources. If the project is within 500 miles of Kalamazoo and you wish to consider this product for MR Credit 5, please contact Landscape Forms prior to order placement to explore the possibility of specifying regionally sourced raw materials.

Care and Maintenance

The Generation 50 Bench is designed and engineered to live a long, useful life in outdoor spaces without the use of chemical cleaners to maintain the finish. The durability, longevity and low maintenance of our products contribute to responsible stewardship of the earth's resources.

All metal is finished with Landscape Forms' proprietary Pangard II® polyester powdercoat, a hard yet flexible finish that resists rusting, chipping, peeling and fading and requires no cleaning solvents once installed. Clean surface as needed using a soft cloth or brush with a mild detergent. Avoid steam cleaning, abrasive cleansers, carbon steel brushes/wools and cleaners containing chlorine. Outdoor use will require periodic finish inspection and maintenance. Inspect periodically for scratches, nicks and gouges. Touch-up paint is included with every order and can be used to repair minor nicks and scratches.

Wood: Exterior woods require no maintenance. If desired, the surface may be scrubbed with warm soapy water and soft bristle brush. Pressure washing, steel wool/wire brushes are not recommended. Heavily ingrained stains may be sanded away with fine grade sandpaper worked in the direction of the grain. Sanded wood will weather to a gray patina. Interior woods require only dusting or occasional cleaning with a good-quality furniture polish.

Quote

Date: 02/06/2024

LF Quote#: 0000403352

PO#:

Project: North Tahoe Regional Park Memorial Bench

Bill To: Bidders Quote - Nathan Damratowski
 ATTN: Bidder's Quote
 TBA

CORPORATE

7800 E. Michigan Avenue
 Kalamazoo, MI 49048-9543
 P: 800.521.2546 F: 269.381.3455
 www.landscapeforms.com
 Federal I.D.# 38-1897577
 FSC# NC-COC-001261

Ship To: Bidders Quote - Nathan Damratowski
 ATTN: Bidder's Quote
 6600 Donner Rd.
 Tahoe Vista, CA 96148

Ship To Contact Phone:
 Ship Via: Common Carrier
 F.O.B.: Destination

Qty	Description	Unit Price	Total Price
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When ordering please confirm:

- Shipping address and contact information (name and ph#)
- Billing address and contact information
- Is your firm or the project tax exempt? If so, exemption certificate must accompany order
- Delivery schedule:

___ Ship immediately upon completion
 OR Ship On/After the date: _____

5	Generation 50 Bench Bench Style: <i>Cantilever</i> Bench Length: <i>72"</i> Back Option: <i>Backed</i> Mounting: <i>To Be Advised</i> Arm Option: <i>Arm Style TBA - End Only</i> Face Board Style: <i>To Be Advised</i> Seat Material: <i>Thermally Modified Ash no finish (exterior use only)</i> Support Color: <i>To Be Advised</i> Arm Color: <i>To Be Advised</i>	\$ 3,030.00	\$ 15,150.00
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5	2"x10" Machine Bronze Plaque	\$ 690.00	\$ 3,450.00
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Freight charged about 18% of product cost, about \$670 per unit

Staff time and additional installation materials about \$500 per unit

Cost per unit about \$5,000 - including tax

Item Total	\$ 18,600.00
Shipping & Handling	\$ 3,350.00
Sub Total	\$ 21,950.00
Estimated Tax	\$ 1,591.39

Cust #: LFBID
 SSR: Nathan Damratowski
 Rep: Bay Area Team, BA

Landscape Forms Customer Service

Purchaser

Seller



North Tahoe Public Utility District Commemorative Seating Dedication Application

This is an application, and does not guarantee applicants request. Applications must be filled out in full.

Submit completed application to parks@ntpud.org

Applications must be completed and submitted to the Recreation, Parks and Facilities Manager. The application will then move to the NTPUD Recreation and Parks Commission during a regular meeting for approval. Once approved by the Commission, the application will pass through to the Board for final approval. Upon approval from Board of Directions, an agreement between the District and the applicant will be signed, and fees will be collected.

The Park staff will order and install Commemorative Seating and/or plaque within 12 months of the contract, pending seasonal snow load around the desired location and processing time for plaque and bench. Following installation, all benches will be recorded in the District's Computerized Asset Management System software. This will serve to track the installation date and maintenance history for the bench.

Applicant Details:

Applicant First Name: _____ Last Name: _____

Applicant Mailing Address:

E-mail: _____ Phone #: _____

Commemorative Seating Request:

Tahoe Vista Recreation Area

New Bench: Peninsula Square: Peninsula Bench:

North Tahoe Regional Park

New Bench Lake View: New Bench Forest View:

Friends of the Park Recognition Board Request:

North Tahoe Regional Park

Plaque:



Plaque Information:

The Commemorative Program will come with a personalized 10”x 2” plaque. Plaque inscription will be limited to three lines of text at 25 characters per line. All plaques will be ordered and installed by District to ensure consistency. Print plaque inscription exactly as you would like to see on actual product.

Line 1 (25 characters max) _____

Line 2 (25 characters max) _____

Line 3 (25 characters max) _____

Commemoration Term

The term of a Commemorative Plaque is 10-years from the date of installation. At the culmination of the 10-year timeframe, the donor will be contacted to either renew the plaque contract at the current dollar amount or discontinue the commemoration and have the plaque removed and returned to the donor. The seating will remain the property of the District.

It is the donor’s responsibility to notify the North Tahoe PUD with any change in contact information during the timeframe of their commemoration. Should the original applicant decline to renew their existing contract or fail to notify the District of an intent to rededicate, the plaque will be removed, and the bench will remain the property of the District. The retired bench will not be available to the applicant and will be reused or recycled by the District.

I have reviewed and acknowledge the North Tahoe PUD Commemorative Seating Program Policy and agree to the terms. I acknowledge that the information on this application is correct, and all spelling is accurate.

Signature

Name

Date

Product Pricelist

North Tahoe Public Utility District

875 National Avenue
 Tahoe Vista, CA 96148
www.ntpud.org



North Tahoe Regional Park

LOCATION	10-Year	1st 10-year extension	2nd 10-year extension
Lake View Bench	\$10,000	\$9,000	\$7,500
Forest View Bench	\$7,500	\$6,750	\$5,625
Friends of the Park Plaque	\$500	\$450	\$375

Tahoe Vista Recreation Area

LOCATION	10-Year	1st 10-year extension	2nd 10-year extension
Lake View Bench	\$10,000	\$9,000	\$7,500
Scenic Overlook Square	\$15,000	\$13,500	\$11,250
Scenic Overlook Bench	\$20,000	\$18,000	\$15,000



PO Box 366, Truckee, CA 96160
phone 530.587.1776 fax 530.550.7985 www.ttcf.net

**Friends of the Park Fund
(FRPARK)**

Fund Statement for January 01, 2024 – March 31, 2024

**FUND ASSETS
as of March 31, 2024**

Market Value of Fund Assets

Cash Equivalents Pool	238.52
Long-Term Investment Pool	32,242.77
Total Fund Assets	\$ 32,481.29



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: June 27, 2024

ITEM: G-2

FROM: Office of the General Manager

SUBJECT: Fiscal Year 2024/25 Annual Operating and Capital Budgets Discussion

RECOMMENDATION:

Receive a presentation from Staff and provide discussion on the District's approved Fiscal Year 2024/2025 Recreation and Parks Operating and Capital Budgets.

DISCUSSION:

On June 11, 2024, the North Tahoe Public Utility District Board of Directors approved the Annual Operating and Capital Budgets for Fiscal Year 2024-2025. This item provides a presentation from staff outlining the strategic initiatives for Recreation and Parks contained in that budget, the specifics of the approved Recreation and Parks Budget, and provides an opportunity for the Commission to discuss and ask questions.

STRATEGIC PLAN ALIGNMENT:


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

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

ATTACHMENTS:

- Fiscal Year 2024/2025 Recreation and Parks Budget Presentation
- Fiscal Year 2024/2025 Operating and Capital Budget for Recreation and Parks

REVIEW TRACKING:

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

Fiscal Year 2024-2025 Recreation, Park and Facilities Operating and Capital Budget

Strategic Focus and Budget Review

June 27, 2024





District Mission & Vision

Mission Statement

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

Vision Statement

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

District Leadership Core Values



Collaboration

Advance efficiency and progress through teamwork

Accountability

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

Respect

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

Excellence

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

Stewardship

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

Recreation, Parks, and NTEC – Workforce

North Tahoe Event Center

- Ensure successful transition during first year of NTEC Manager and beyond
- Evaluate reclass of existing Parks and Facility Worker position into a Lead position

Seasonal Staff Push

- Growing Recreation Programming including Regional Park kiosk, Community Garden, and athletic programs are pushing need for more seasonal workers
- Desire to develop a few key Part Time Employees for reliable, year-round employment in Recreation & Events.
- Desire to recruit competent and reliable PT seasonal workers for Parks Department
- Opportunity to develop community wide recognition as a place for seasonal/entry level employment

Recreation Expansion

- Continue to expand partnerships with contractors for increased offerings

Emphasis of mobile technology & Lucity for all Parks personnel



Tahoe Vista Recreation Area

- Deliver another successful boating season in 2024
 - Develop a seasonal employee to lead Boat Launch operations at TVRA
- Begin recreation programming at TVRA
- Increased reservations of space and kayak/paddleboard storage with a 100% fill rate of storage
- Coordinate permits and weather to pick most effective time for dredging
- Work with concessionaire, Tahoe Adventure Company, on contract extension



North Tahoe Regional Park

- Deliver successful first year of Tennis and Pickleball Court operations, including reservation system and programming
- Provide assistance to Tahoe Tree Top as necessary in development of Zip-Line Aerial Tour
- Focus on parking management during peak weekends throughout the year
- Continue Capital Improvement Projects:
 - Work with Placer County for North Tahoe Trail Project
- Establish NTRP as the premier sport park in the region
- Continue successful Park Host program from 2023 summer to assist with custodial and customer service through Park in summer
- Implement Commemorative Seating Program

North Tahoe Event Center

- Stabilize after the change in Event Center Manager
 - Target moderate growth – maintain our reputation and product
 - Refine pricing structure to increase revenue through packages and add-ons
- Increase Revenue Yield from Private Events
 - Implement new pricing structure
 - Leverage add-ons
- Develop Corporate Rentals
 - Build relationships, target specific groups (DMO), drive market awareness
 - Slow, organic build and development
- Continued NTEC Capital Improvements
 - Furnishings, Fixtures, and Equipment
 - Architectural Assessment
 - NTEC Sign

North Lake Tahoe Active Recreation Needs Assessment

- Continue Phase III
 - Develop community group for advocacy should ballot be pursued
 - Work with Placer County and CTC for land at Firestone Property
 - Monitor ballot initiative ACA-1

NTEC Marketing and Outreach

NTEC Marketing Collateral

- Develop and distribute high-quality printed “take-home” materials for Wedding and Corporate clients

Social Media Campaigns and Lead Generation

- Continue to work with Content Strategist to optimize content and imagery for lead generation
- Continue to work with Content Strategist to optimize email marketing leads and email content
- Continue to work with event photographers to share high-quality photos and videos

Corporate/Conference/Meeting Industry Engagement

- Continue to foster our relationship with the NTCA/Travel North Tahoe Nevada Corporate Sales and Conference Sales Team
- Develop and foster a corporate email list of meeting planners and conference organizers
- Attend regional and local planner events to promote NTEC offerings

Continued Partnerships

Recreation

- TCPUD
- BGCNLT
- NTBA
- Concessionaires
- TTUSD – Facilities and Field Use
- Sierra Community House

Customer Rate Assistance

- Liberty Utilities
- Sierra Community House

Forest & Fuels Management

- NTFPD

Placer County

- Maintenance Contracts
- Funding Opportunities
- North Tahoe Trail Project
- Base Facilities Opportunities

NTCA

- TBID/TOT Grant Funding
- Public Outreach and Lake Tahoe Destination Stewardship Messaging

Land Exchange/Use

- CTC
- USFS
- Placer County

Capital Improvement Program

Multi-Year Capital Projects – Planning Phase

Projects in the Concept – Planning Phase – No construction funds

- NTRP Multi-Purpose Trail Connection Project
- TVRA East End Improvements
- Secline Property Improvement Study
- Base Facilities Master Plan
- Fleet Electrification and Charging Station Facilities

North Tahoe Regional Projects with Impacts to NTPUD

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

Capital Improvement Program

5-year Capital Improvement Plan (cont.)

- Recreation and Parks Capital
 - NTRP – Stairway to Ramada Rebuild (possible component of Multi-Purpose Trail Connection Project)
 - NTRP – ADA/Parking Improvements at Field #5
 - NTRP – Pavement Maintenance
 - NTRP – Parking Management
 - TVRA – Dredging Construction
 - NTEC – Generator Installation
 - NTEC – Furniture, Fixture, and Equipment Improvement
 - NTEC – Building Signage
 - Potential for additional work on Joint NTPUD/TCPUD Recreation and Aquatics Center effort

- Recreation and Parks, Design Phase Only – Pursue Grants for Construction
 - NTRP – Multi-Purpose Trail Connection Project
 - NTRP – Pinedrop Trail Reconstruction Design
 - TVRA – East End Improvements Design
 - Secline Property Improvement Study

- Fleet
 - Compact Loader
 - Crane Truck (electrification impact)
 - Vac-Con Truck Replacements
 - Service Truck Replacements (electrification impact)

Fiscal Year 2024/25 Recreation and Parks Budget Executive Summary

Recreation and Park Commission

June 27, 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



District 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%

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

2024 Actual as of December 31, 2023



Division Department	43 4300		Recreation & Parks Parks Base					Change from Last Audited FS
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget		
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%

2024 Actual as of December 31, 2023



Division Department	43 4310		Recreation & Parks Regional Park					2025 Budget	Change from Last Audited FS
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2024 Budget			
Income Statement									
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									
Allocation of Base	\$ (12,432)	\$ 122,149	\$ 83,748	\$ 117,499	\$ 7,334	\$ 11,285		-90.8%	
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%	

2024 Actual as of December 31, 2023



Division	43		Recreation & Parks					
Department	4320		Recreation & Programming					
Income Statement	2023	2023	2024	2024	2024	2025	Change from Last Audited FS	
	Budget	Actual	Budget	Actual	Projected	Budget		
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%	

2024 Actual as of December 31, 2023



Division Department	43 4370		Recreation & Parks Contracted Maintenance					2025 Budget	Change from Last Audited FS
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected				
Income Statement									
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%	

2024 Actual as of December 31, 2023



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

2024 Actual as of December 31, 2023



Division Department	51 5100		Recreation & Parks Event Center Operations				Change from Last Audited FS
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	
Income Statement							
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%

Fiscal Year 2024/25 Recreation and Parks Capital Projects

Recreation and Park Commission

June 27, 2024



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)	

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							
Truck: 1/2 ton 1500HD 4x4 GMC Sierra						\$	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			

North Tahoe Public Utility District

Approved June 11, 2024

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								819,485		-		-
Allocation of Fleet		(355,572)		(335,807)		(128,106)		-		-		-
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

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	43		Recreation & Parks						
Department	4300		Parks Base						
Income Statement	2023	2023	2024	2024	2024	2025	Change from Last Audited FS		
	Budget	Actual	Budget	Actual	Projected	Budget			
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			2025	
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	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					2025 Budget	Change from Last Audited FS
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget			
Income Statement									
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									
Allocation of Base	\$ (12,432)	\$ 122,149	\$ 83,748	\$ 117,499	\$ 7,334	\$ 11,285		-90.8%	
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	2023	2024	2024	2024	2025		Income Statement Line	
		Budget	Actual	Budget	Actual	Projected	Budget			
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 Department	43 4370		Recreation & Parks Contracted Maintenance					2025 Budget	Change from Last Audited FS
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected				
Income Statement									
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		43		Recreation & Parks				
Department		4370		Contracted Maintenance				
Account Number	Description	2023	2023	2024	2024	2024	2025	Income Statement Line
		Budget	Actual	Budget	Actual	Projected	Budget	
43-4370-3415	Maintenance Fee Revenue	\$ (214,500)	\$ (233,793)	\$ (233,793)	\$ (130,379)	\$ (237,524)	\$ (246,500)	Operating Revenue
43-4370-3430	Facility Rent	-	-	(900)	-	(700)	-	Operating Revenue
43-4370-4110	Salaries & Wage - Regular Full	115,629	98,292	101,917	40,753	91,908	88,139	Salaries and Wages
43-4370-4100	Accrued Payroll Expense	-	2,066	-	(894)	(894)	19,379	Salaries and Wages
43-4370-4115	Salaries & Wage - Temp	17,640	6,741	19,326	10,912	18,643	-	Salaries and Wages
43-4370-4120	Sick/Personal	-	2,726	-	1,630	1,630	-	Salaries and Wages
43-4370-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages
43-4370-4125	Vacation Time	-	4,834	-	3,603	3,603	-	Salaries and Wages
43-4370-4127	Holiday Pay	-	4,561	-	1,830	1,830	-	Salaries and Wages
43-4370-4130	Administrative Leave	-	41	-	-	-	-	Salaries and Wages
43-4370-4135	Compensatory Time	-	304	-	796	796	-	Salaries and Wages
43-4370-4145	Overtime	-	814	-	265	265	-	Salaries and Wages
43-4370-4199	Salaries & Wages Transfer In	-	-	-	-	-	-	Salaries and Wages
43-4370-4200	F.I.C.A.	10,195	9,019	9,275	4,596	9,101	8,225	Employee Benefits
43-4370-4300	Accrued Benefit Expense	-	513	-	(188)	(188)	-	Employee Benefits
43-4370-4305	Allocated Benefit	32,310	33,634	87,198	16,797	60,564	31,250	Employee Benefits
43-4370-4310	Medical Insurance	-	-	-	-	-	-	Employee Benefits
43-4370-4345	Workers' Comp Insurance	14,474	11,914	12,105	5,924	12,000	10,735	Employee Benefits
43-4370-4356	CalPERS	9,442	8,797	9,222	4,330	8,959	7,838	Employee Benefits
43-4370-4368	Unemployment Insur. Exp Rating	292	477	253	174	301	191	Employee Benefits
43-4370-4369	Employment Training Tax	9	19	8	7	11	9	Employee Benefits
43-4370-4465	Contractual Services	1,400	3,603	2,250	1,790	2,590	1,400	Outside Services/Contractual
43-4370-4530	T.T.S.A.	400	306	398	199	398	472	Utilities
43-4370-4610	Operating Supplies	1,200	2,767	1,350	417	617	2,550	Other Operating Expenses
43-4370-4710	Repair & Maint. - Buildings	-	1,344	250	72	72	600	Other Operating Expenses
43-4370-4730	Repair & Maint. - Grounds	-	949	750	277	277	600	Other Operating Expenses
43-4370-4520	Water	3,713	2,434	1,698	1,179	2,028	2,829	Internal Expense
43-4370-6020	Fleet Allocation	-	-	21,971	-	10,985	25,621	Allocation of Fleet
43-4370-3950	Miscellaneous Revenue	-	(17,500)	-	-	-	-	Other Non-Op Revenue
Total		\$ (7,797)	\$ (55,138)	\$ 33,279	\$ (35,907)	\$ (12,727)	\$ (46,663)	

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

Division		43		Recreation & Parks				
Department		4600		Tahoe Vista Rec Area				
Account Number	Description	2023	2023	2024	2024	2024	2025	Income Statement Line
		Budget	Actual	Budget	Actual	Projected	Budget	
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	

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Division Department	51 5100		Recreation & Parks Event Center Operations					Change from Last Audited FS
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget		
Income Statement								
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			2025		
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	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			2025	
Account Number	Description	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	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

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

Approved June 11, 2024

Fiscal Year 2024/2025

Organizational Chart

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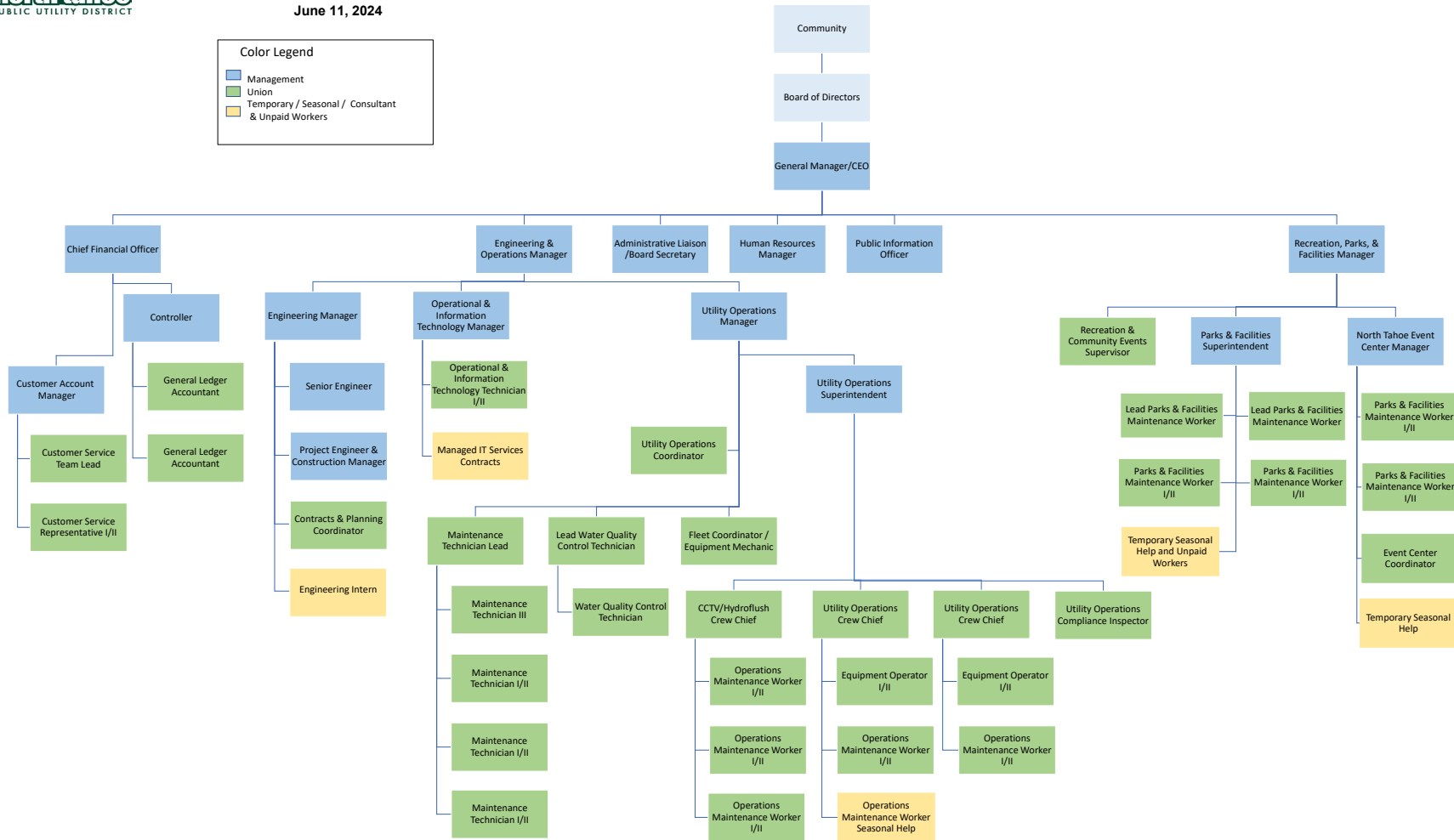
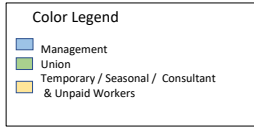
Staffing Schedule





FISCAL YEAR 2024/2025 ORGANIZATIONAL CHART

June 11, 2024



North Tahoe Public Utility District

Approved June 11, 2024

Fiscal Year 2024/2025 Capital Budget



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)			

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		