



## 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, August 22, 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, August 22, 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 August 22, 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](mailto: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 (Pages 3-4)**
  - 1. Recreation & Parks Commission Report to Board of Directors Schedule
- E. Approve Minutes from the Regular Joint Meeting of the Recreation and Parks Commission and Committee Held on June 27, 2024 (Pages 5-7)**
- F. Staff Reports**
  - 1. Recreation, Parks, and Facilities Department Report (Pages 8-13)
  - 2. Public Information and Recreation Outreach Update (Pages 14-21)
  - 3. Planning and Engineering Department Report (Pages 22-25)
  - 4. Monthly Review of the Recreation and Parks Department Financial Statement for the Month ending June 30, 2024 (Pages 26-35)
- G. General Commission/Committee Business**
  - 1. Fiscal Year 2024/25 Annual Operating and Capital Budgets Discussion (Pages 36-90)
  - 2. Recommend Adoption of a Naming of District Parks and Facilities, Commemorative Seating Program, and Friends of the Park Recognition Board Policy; and Recommend Adoption of a Friends of the Park Resolution (Pages 91-138)
  - 3. Discuss Commissioner's Intent to Serve a 3-year term beginning in 2025 (Pages 139-140)
- 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:** August 22, 2024

**ITEM:** C-1

**FROM:** Recreation, Parks, and Facilities Manager

**SUBJECT:** Rec Connect Activity

**DISCUSSION:**

The North Tahoe Community Garden was built 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 of 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.

Community Gardens highlight a less obvious form of recreation, more passive than other park activities. It is restorative, focuses on health, learning and building relationships. The garden is seeing a banner year with plants and flowers literally busting through the fences.

This is the second Commission meeting in a row with gardening highlighted for the Recreation Connect because several commissioners were absent in June and because the harvest has been so bountiful that staff want to share. For today's activity, Commissioners will sample a mid-August harvest.

**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

<b>August 2024 Commission Meeting August/Items of Interest</b>	<b>Date</b>	<b>Time</b>	<b>Location</b>
Live at the Launch -Summer Music Series	8/5, 12, 19 & 26/2024	6-8:30 p.m.	TVRA
Community Beach Clean Up	ongoing Monday	8:30-10 a.m.	NTEC Patio
Toddler Time & Golden Hour Socials	ongoing Tuesday	10 a.m. & 11:30 a.m.	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
Fall/Winter Activity Guide Release	8/30/2024		
<b>September 2024 Items of Interest</b>	<b>Date</b>	<b>Time</b>	<b>Location</b>
Toddler Time & Golden Hour Socials	ongoing Tuesday	10 a.m. & 11:30 a.m.	NTEC
Commissioner Recruitment - Terms expiring in Dec 2024			
Fall Bulb Planting 101	9/11/2024	6 -7 p.m.	NTRP
Chalk Art in the Park	9/14/2024	11 a.m. - 3 p.m.	NTRP
Community Clean Up Day	9/28/2024	9 a.m. - 1 p.m.	Sierra Community House
TVRA Boat Ramp weekends only	9/29/2024		
<b>October 2024 Commission Meeting October/ Items of Interest</b>			
Toddler Time & Golden Hour Socials	ongoing Tuesday	10 a.m. & 11:30 a.m.	NTEC
MLPlay Team Pickleball Day	10/5/2024	8 a.m. - 12 p.m.	NTRP
3rd Annual Bags of Fall	10/12/2024	1 p.m. - 4 p.m.	Tahoe Backyard
Harvest Festival and Monster Truck or Treat	10/25/2024	5 - 8 p.m.	BGC NLT
Recreation & Parks Commission and Committee Regular Joint Meeting	10/24/2024	6 p.m.	NTEC
Winter Warmth & Wellness	t.b.a.		
TVRA Boat Ramp Closes	t.b.a.		
<b>November 2024 Items of Interest</b>	<b>Date</b>	<b>Time</b>	<b>Location</b>
Toddler Time & Golden Hour Socials	ongoing Tuesday	10 a.m. & 11:30 a.m.	NTEC
Indoor Pickleball play begins	t.b.a.	8 a.m. - 12 p.m.	BGC NLT
Community Thansksgiving	11/28/2024	1 -4 p.m.	NTEC
<b>December 2024 Commission Meeting December/Items of Interest</b>	<b>Date</b>	<b>Time</b>	<b>Location</b>
Toddler Time & Golden Hour Socials	ongoing Tuesday	10 a.m. & 11:30 a.m.	NTEC
Indoor Pickleball	ongoing Sat & Sunday	8 a.m. - 12 p.m.	BGC NLT
Holiday Tree Lighting	12/8/2024	5 p.m. -7p.m.	NTEC
Recreation & Parks Commission and Committee Regular Joint Meeting	t.b.a.	6 p.m.	NTEC

**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	Nancy Williams	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:** August 22, 2024

**ITEM:** E

**FROM:** Administrative Liaison

**SUBJECT:** Approve Minutes from Regular Joint Meeting of the Recreation and Parks Commission and Committee Held on June 27, 2024

**RECOMMENDATION:**

Approve Minutes of the regular joint meeting of the Recreation and Parks Commission and Committee held on June 27, 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.

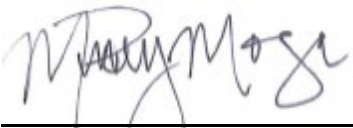
**FISCAL ANALYSIS:** No fiscal impact


**ATTACHMENTS:**

Draft Minutes for the June 27, 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, June 27, 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, June 27, 2024 at 6:28 p.m. A quorum was established. Recreation and Parks Commissioners in attendance included Ed Rudloff, Michael Stoltzman, and Nancy Williams (Alternate). Commissioner Ingrid Heggen, Linda Slack-Cruz, and Jill Amen (Alternate) were absent, and Alternate Commissioner Williams filled in. 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, Recreation & Community Events Manager Visnyei, Public Information Officer Broglio, and Administrative Liaison Misty Moga.

**Public Comment and Questions** – Dan Daniels shared his experience walking on a trail with a speeding motorized bike in the park.

**Long Range Calendar** – RFP Manager Oberacker highlighted a few activities, including: Ice Cream socials and upcoming events. Commissioner Williams volunteered to provide a report for the Board of Directors meeting on July 9.

**Approve Minutes from Recreation and Parks Commission Regular Meeting Held on April 25, 2024** – The draft minutes were presented to the Commission for approval.

**MOTION: Commissioner Stoltzman moved to approve the regular meeting minutes of April 25, 2024. Commissioner Rudloff seconded the motion, which carried unanimously in favor.**

#### **Staff Reports**

**Recreation, Parks, and Facilities Department Report** – RPF Manager Oberacker presented the key points from her report. Commissioner Stoltzman expressed disappointment that the pickleball league didn't generate enough interest this year. Oberacker noted that players are enthusiastic to play as individuals and don't feel they need league play. In response to Commissioner Rudloff's inquiry, RPF Manager Oberacker provided updates on the community beach clean-up and the use of ecoclean robot beach cleaning machines through public/private partnerships. He mentioned that the public was pleased to be involved. The Commissioners complimented the programs.

**Public Information and Recreation Outreach Update** – PIO Broglio shared highlights from his report, including updates on park maps, visitors' guides, and grants for art in the parks. Director Daniels mentioned receiving public comments about CivicRec not being user friendly and

suggested a future discussion. She also discussed the Pam Emmerich Pinedrop trail aging infrastructure and potential grant funds available for park trails. Engineering Manager Chorey noted that trail design is part of the 5-year capital plan and a priority for Placer County. The Commissioner complimented the new map and visitors' guide.

**Planning and Engineering Department Report** – Engineering Manager Nathan Chorey gave an update on the District's achievements, mentioning that the District was nominated for the TRPA 'Best in the Basin' Award for the TVRA water quality project and Pam Emmerich Pinedrop Memorial trailhead project. The announcement mentioned that we would be notified at the end of August and awarded at the September board meeting. In response to Chair Stoltzman's question, Manager Chorey provided an update on planned stakeholder meetings and the pursuit of grants for the Secline project.

**Monthly Review of Recreation and Parks Department Financial Statement for the Month ending April 30, 2024** – RPF Manager Oberacker introduced the item and called for questions. There were no questions. Chair Stoltzman complimented the report and the continued excellence.

### **General Commission/Committee Business**

**Review, Discuss, and Provide Feedback on the Proposed District Commemorative Seating Program** – RPF Manager Oberacker presented an item for discussion and invited feedback. The Commission and Staff talked about the specific details concerning plaques and benches, such as potential locations, pricing, styles, colors, aesthetics, materials, and durability. They also reviewed and discussed TVRA cubes, expressing concern that plaques might be hard to see on the cubes. They noted that small cubes could have a single plaque on multiple sides, while long cubes could benefit from having two plaques on one side. The consensus was that buyers of a plaque should be aware if there is another plaque on the same cube. It was also clarified that the funds from plaque purchases would contribute to the Friends of the Park fund.

**Fiscal Year 2024/25 Annual Operating and Capital Budgets Discussion** – This item was tabled for the August meeting.

**Commissioner/Committee Comments and Questions** – Commissioner Rudloff praised Oberacker for her article in the Tahoe Quarterly magazine which featured an interview about artificial turf fields. Commissioner Williams proposed adding a discussion about e-bike rules and regulations to the agenda. She also asked about a policy for awarding discounts and donations to community non-profits. Commissioner Williams also commended the map and inquired about the availability of a mobile map or QR code for download. PIO Broglio mentioned that the QR code opens the PDF map and informed that he has collaborated with All Trails to update the trails.

**PUBLIC COMMENT AND QUESTIONS** – There were no requests for public or question.

**Adjournment** – With no further business to come before the Commission/Committee, the meeting was adjourned at 7:54 p.m.



## NORTH TAHOE PUBLIC UTILITY DISTRICT

**DATE:** August 22, 2024

**ITEM:** F-1

**FROM:** Recreation, Parks, and Facilities Manager

**SUBJECT:** Recreation, Parks, and Facilities Department Report

### Parks

- Picnic area reservations have increased this year with the ability to book online, consistently clean parks and the service of NTPUD staff. There were 20 picnic rentals at TVRA in July. A full report of summer reservations will be provided in the fall.
- The Take Care Tahoe campaign to encourage awareness on and around the bike paths has helped NTPUD spread positive messaging and information on the Pam Emmerich Memorial Trailhead.



- Staff was able to accommodate a last-minute baseball tournament the week of July 27<sup>th</sup> when a new operator reached out two-weeks prior with a request. The tournament had a nominal impact on park operations with only the two lower fields being used.





- Par Course work continues this summer during available time for Park staff. The trail now works past the upper bench and toward the west.



*Completed Disc Golf signage from early summer*

- The North Tahoe Regional Park was professionally striped in June. In prior years, the striping was done in-house. Hiring a third-party professional has increased the longevity of the striping, marked additional spaces and no parking zones, and cleaned up a few mis-marked areas within the lot.
- Finally, 16 signs were hung in the Regional Park lot to help mitigate parking issues. Staff installed 12 signs that reserved parking for Tahoe Tree Top over the weekends

and marked the corridor to the upper lot as official no parking zones. These improvements did help with public direction during the tournaments.



- Another Park facility improvement project that was completed in June was the installation of a fence topper on Field 5. This topper gives the fence a clean, uniform look and helps improve ease of play for baseball.

### Recreation

- Free ice cream in July had incredible turnouts this July. There were 1,000 ice cream cones served in 3 weeks (there was no free ice cream on July 4). Big thank you to staff and Commissioners for their assistance in one of NTPUD's most popular programs and summer events.



- Summer programming is underway and running smoothly. Of particular pride is the improvements to the Community Garden this year. The investment in resources has



paid off. There are 30 garden members (a full roster), and the monthly garden series has good participation as well, confirming the idea that creating beautiful things generates interest and builds community!



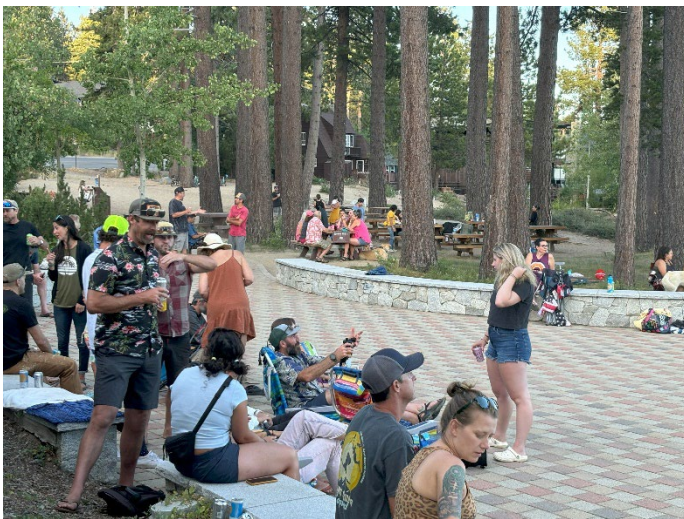
- The first two 5K's for a cause benefitted the Friends of the Park and Boys and Girls Club Great Futures and saw a combined attendance of 75 participants, a huge increase from last year.



- Golden Hour had an excellent presentation schedule in July. Tahoe Institute for Natural Science came for a birding talk, the State Park came for a focus group, there was cooking class, art activity and an introduction to mahjong for the weekly topics.



- NTPUD contracted with professional pickleball instructors for clinics and private lessons in July. The classes were excellent, well received by the community and the instructors enjoyed it enough to come back to town for a second session in August. The overall use of the pickleball and tennis courts has been exceptionally high with Recreation Supervisor Ben Visnyei fielding the majority of the comments and input from the public.
- The Tahoe Vista Boat Launch is in the middle of a successful season with reliable staff who educate boaters and maintain a safe ramp. Management has been in touch with TRPA on clarification of commercial operations and continues to not allow commercial ops at the ramp. As identified in NTPUD's budget goals for 2024/25, the activation of TVRA is underway. NTPUD offers weekly sunset yoga on the point (Thursday's at 6:30pm). Also, the first of four live music events has begun. Live at the Launch takes place on Mondays in August from 6-8:30pm. The first event saw around 100 spectators, with a predominantly local crowd.



### North Tahoe Event Center

- Christina McDougal has hit the ground running and, in doing so, is enhancing the vision and future of the NTEC. She has been fine tuning many rental processes from the inquiry process to the day-of-event and everything that happens in between. Christina is laying the groundwork for even more success at NTEC.
- NTPUD partnered with a destination management company for a corporate retreat at the Event Center on July 30. This insurance group came to Everline Resort for a conference/training and had an excursion day at NTEC during their visit.
- In between events, the staff has been working through minor cosmetic changes to the Event Center such as renovation of the "Ready Room" and painting the hallway a clean bright white.



- Video highlight of the 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

- Staff and CalTrans have been working to schedule a time to complete the re-paving of the North Tahoe Regional Park entrance before the snow flies.
- Initial discussion has begun with the California State Park on contract renewal and negotiations. Topics of discussion for the contract include the future master plan of Kings Beach State Recreation Area, land use, parking for the Event Center, snow removal, and utility easements. These conversations are very preliminary and will be explored in greater detail as the contract develops.
- The District has hired a new safety consultant. Ron Kilberg with Kilberg Safety Solutions had his first visit and tour in July.
- The fall/winter activity guide planning is underway with a release planned for August 30<sup>th</sup>.
- Discussion of rules surrounding e-bikes at the June 2024 Recreation Commission meeting prompted staff to reach out Placer county on regulations. As of now there are several pieces of legislation pending in the state and the county is waiting for this legislation to play out before taking formal action in regard to e-bikes. Staff will also be coordinating with the Tahoe Bike Coalition regarding their efforts to establish Basin-wide guidelines.

### **REVIEW TRACKING:**

Submitted By: 

Amanda Oberacker  
Recreation, Parks, & Facilities Manager

Approved By: 

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



## **NORTH TAHOE PUBLIC UTILITY DISTRICT**

**DATE:** August 22, 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 July and August, our communications and outreach focused on – 1) Continued promotion of the new 2024 Summer Recreation programs, community events, and camps; 2) Continued promotion and outreach for the District's Rate Relief Program; and 3) Emergency messaging for the Carnelian Bay Sewer Spill.
- Most notably in July, for a 14-day period between July 18<sup>th</sup> and August 1, staff created and managed emergency notifications and community-wide messaging for the Carnelian Bay Sewer Spill incident.
- Staff is continuing the roll-out and promote the District's Rate Relief Program.
- Staff is continuing to update the District's Project webpages and working to update the District's interactive Project Story-map.
- Staff is continuing to create outreach and promote registration for the District's 2024 Summer activities, events, classes, and programs.
  - Special promotions in July included our Pickleball Sessions and Mini-camps, Ice cream Thursdays, and the new Live at the Launch music series.
- Staff is continuing the rollout and awareness of the District's Water Conservation program, in connection with the State's Save Our Water campaign.

#### **Grants:**

- Staff is preparing two applications for the North Tahoe Community Alliance Annual Grant Program – 1) for the construction of the Pam Emmerich Memorial Pinedrop Trail Extension project; and 2) for the Community Gathering and Art Plaza Project.

- Staff is preparing an application for the Truckee-Tahoe Airport District Agency Partnership 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 continues to coordinate with Recreation and NTEC management to implement our promotional reel video into the NTEC website and marketing channels.

#### **Legislative 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.
  - July meetings focused on the updates from summer messaging to visitors and residents, including wildfire, traffic, and trash messaging.
  - Special July meetings focused on the Carnelian Bay Sewer Spill response and support messaging from Basin agencies.
- Attended the NTCA's July Monthly First Tuesday Breakfast Club.
  - Staff provided updates on the Summer Recreation Programs and Events and Summer Construction updates.

#### **Review Tracking:**

Submitted By:   
 Justin Broglio  
 Public Information Officer

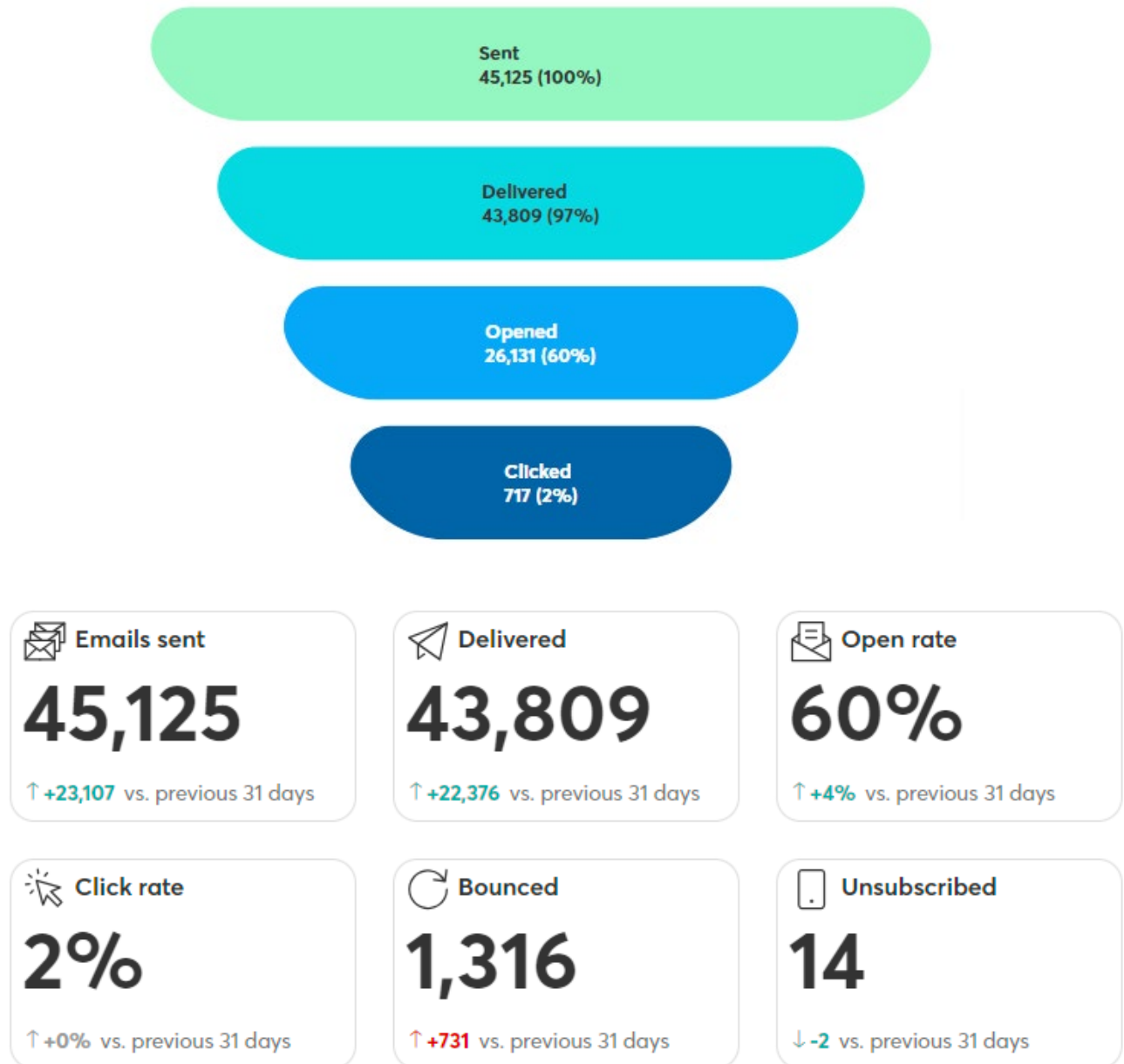
Approved By: \_\_\_\_\_  
 Bradley A. Johnson, P.E.  
 General Manager/CEO

## Email Newsletter Metrics –

July 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
- NTPUD – Carnelian Bay Sewer Spill Incident Updates





## Social Media Content –



North Tahoe Recreation & Parks added 41 new photos to the album: 2024 - 5k For a Cause Run. ...

July 12 at 9:40 AM · 🌐

Thank you to everyone who came out in June for our first 5k for a Cause in the North Tahoe Regional Park! We have nearly 50 runners out on the trails giving it their all and supporting our community.

Great job everyone! We'll see you later this month on Friday, July 26th for the next one - benefiting the [Boys & Girls Club of North Lake Tahoe](#).

[#Community5K](#)

[#northtahoeevents](#)

[#northtahoerecreation](#)





northtahoerecreation • Following

northtahoerecreation 5w  
 Introducing the new Live at the Launch Music Series! 🎸 Helping you kick off your week all August long! Enjoy live music by local bands at the Tahoe Vista Recreation Area 🌟 Can't wait to see you there! 🎸🌟

#tahoevista  
 #livemusicatahoe  
 #northtahoe  
 #northtahoerecreation

**No comments yet.**

Start the conversation.

Liked by lindsay.thayer and others  
 July 2

Add a comment...

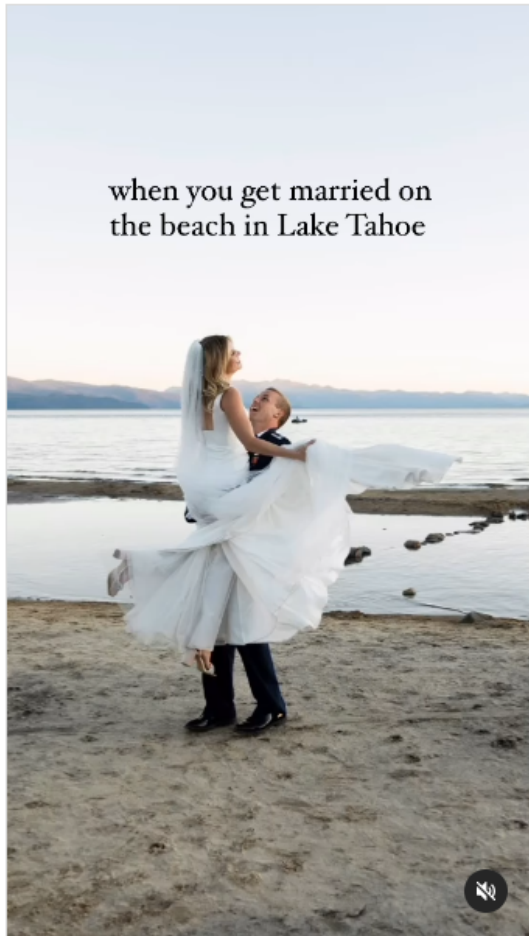
## North Tahoe Event Center – July - Instagram Highlights

northtahoeevents • Following
North Tahoe Event Center

northtahoeevents 4w  
 Have you started planning your pre-wedding events?  
  
 When you're getting married, you have so many reasons to celebrate!  
  
 And while the ceremony and reception typically get the most attention, your pre-wedding celebration is just as important.

Liked by 3ric\_figuroa and others  
 July 8

Add a comment...



when you get married on  
the beach in Lake Tahoe



northtahoeevents • Following

altego\_music • Good luck babe X someb...



northtahoeevents 3d

Make Your Wedding Memorable With  
North Tahoe Event Center

At North Tahoe Event Center, we make it easy to create an unforgettable wedding guest experience by providing an unforgettable venue for your special day.

Our lakeside space features breathtaking views of Lake Tahoe, making it the perfect backdrop for your ceremony and reception.

With versatile indoor and outdoor spaces, you can tailor every aspect of your wedding to fit your vision, whether it's a grand celebration or an intimate gathering.



Liked by [dj\\_sawyer\\_tahoe](#) and others  
3 days ago



Add a comment...



Website Traffic (Audience) Metrics



Total users

4,422

New users

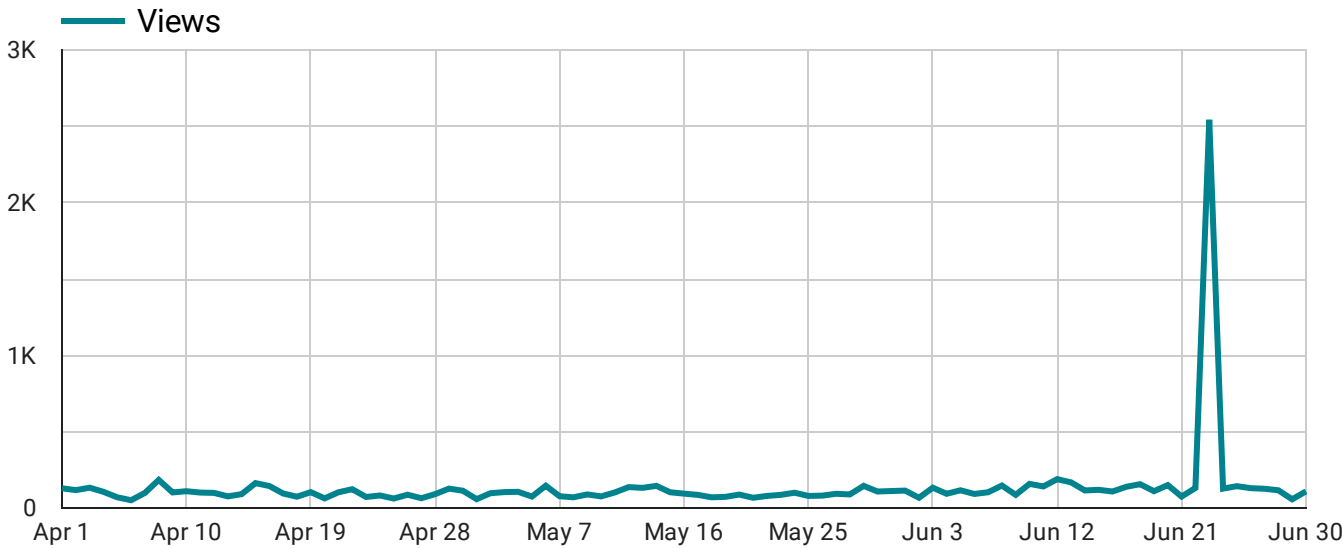
4,346

Time on Site

02:49

Engagement rate

56.10%



Pageviews

12,062

Pages Viewed Per Session

1.94

Pageviews Per User

2.74

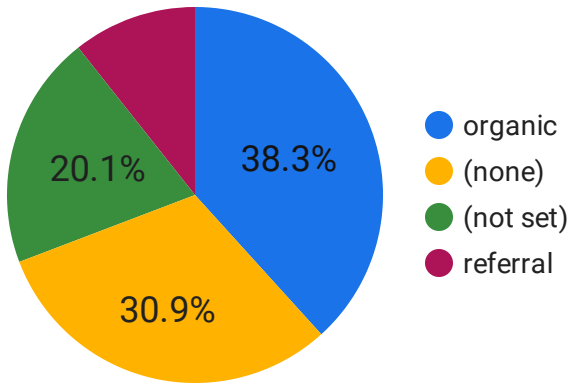
User City

	City	Views ▾
1.	(not set)	
2.	San Jose	
3.	Los Angeles	
4.	Sacramento	
5.	Reno	
6.	San Francisco	
7.	Truckee	
8.	Kings Beach	
9.	San Diego	
10.	Sparks	

First Page Users Visited

	First Page Visited
1.	/6-reasons-to-have-a-north-lake-tahoe-wedding-or...
2.	(not set)
3.	/5-ways-to-save-money-on-wedding-essentials-an...
4.	/blog
5.	/the-unexpected-perks-of-having-your-wedding-o...

User Referral Traffic



How did users get to our website?

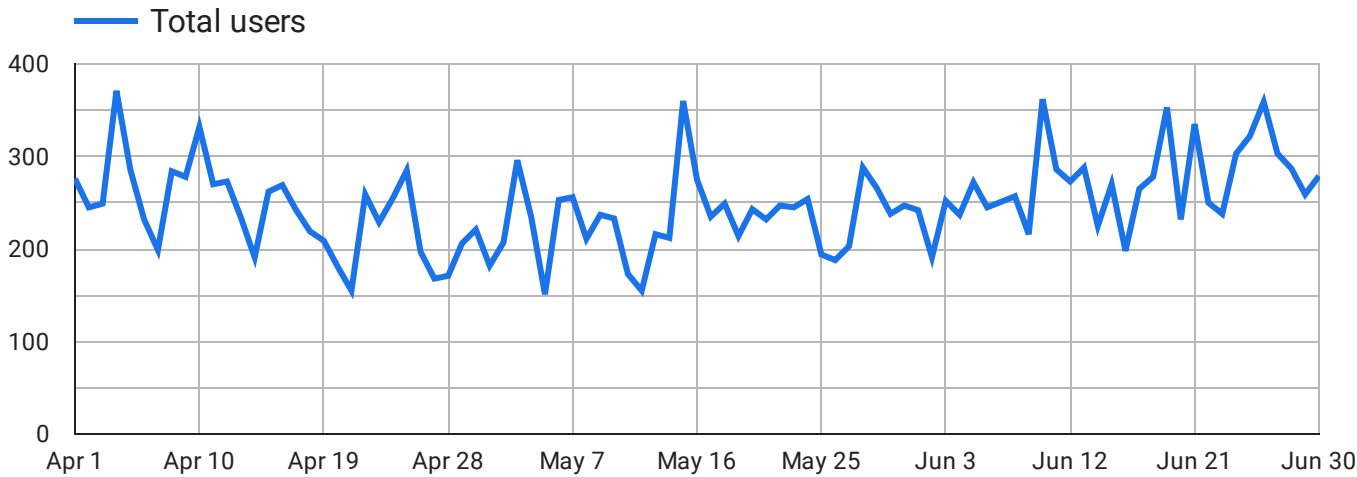
	User Source	Views
1.	google	4,255
2.	(direct)	3,731
3.	(not set)	2,428
4.	herecomestheguide.com	272
5.	nteventcenter.wpengine.com	242
6.	bing	233
7.	ntpud.org	135

Lead Generation =  
Are these user new clients or returning website users?

	New / returning	Total users
1.	new	
2.	returning	
3.	(not set)	



Website Traffic (Audience) Metrics



Total users  
18,113

New users  
17,654

Time on Site  
02:17

Engagement rate  
48.13%



Pageviews  
43,983

Pages Viewed Per Session  
1.72

Pageviews Per User  
2.44

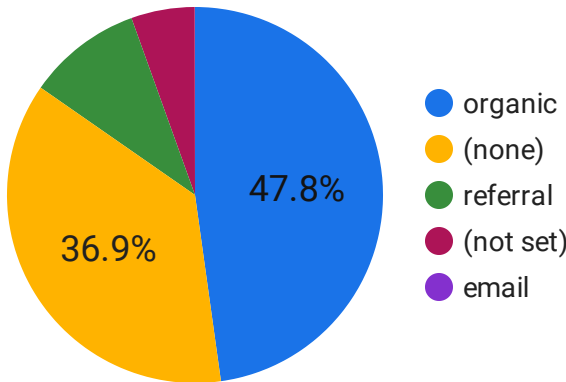
User City

	City	Views ▾
1.	San Jose	
2.	Tahoe Vista	
3.	(not set)	
4.	Kings Beach	
5.	Sacramento	
6.	Los Angeles	
7.	Columbus	
8.	Truckee	
9.	Montreal	
10.	Boardman	

First Page Users Visited

	First Page Visited
1.	/ = Homepage
2.	/recreation-parks
3.	/recreation-parks/parks-facilities/north-tahoe-reg...
4.	(not set)
5.	/live-webcams

User Referral Traffic



How did users get to our website?

	User Source	Pageviews
1.	(direct)	16,220
2.	google	18,720
3.	192.168.17.220	1,363
4.	gotahoenorth.com	1,045
5.	bing	1,522
6.	yahoo	493
7.	(not set)	2,402

What did users "Search" to get to our website?

	Search term
1.	Kayak rentals
2.	Rentals
3.	
4.	balance due
5.	Tree frog
6.	Skate park
7.	Sandy beach



## NORTH TAHOE PUBLIC UTILITY DISTRICT

**DATE:** August 22, 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**

**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: PR Design and Engineering completed the design and bid documents. The bid results were higher than anticipated and District staff has formally requested additional funding from CalOES and Placer County. The Board of Directors awarded a construction contract to GLA-Morris at the July 9, 2024 meeting. Construction is scheduled to begin in the summer/ fall of 2024 with some long lead items following in 2025.

#### **GLA Morris Construction, INC. – Construction Contract Status:**

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$335,606.93	\$0	\$335,606.93	\$0	\$335,606.93
Estimated Construction Status as of 7/31: 0% complete				

## **Uniform Public Construction Cost Accounting Act**

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

<b>ACTIVE PROJECTS</b>			
Project	Contractor	Contract Amount	Award Date
2024 Pavement Maintenance	Elements Mountain Company, Inc.	\$33,575.90	August 13, 2024
A 2023-24 capital improvement to prolong the life of the existing asphalt at various NTPUD sites. Specifically, this project will crackfill and seal the existing asphalt at NTPUD's four (4) main sewer pump stations, TVRB, N-1, Park Trail, Zone 1 Tank, and NTEC.			
<b>COMPLETED PROJECTS</b>			
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. This project is complete.			
Tennis Gazebo Roof Replacement	Kodiak Union Roofing Services Inc.	\$19,970	November 6, 2023
The 2022-23 winter's heavy snowfalls damaged the existing gazebo roof. The snow partially slid and was caught by the gutter bending three sides. The replacement roof system has been designed to freely shed the snow to ensure this problem does not repeat itself. This project is complete.			
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**

**Regional Park Parking Management (Project #2581):** A 2024-2025 Capital Improvement Project to retain a consultant to complete an operational needs assessment, ordinance review and preparation, and parking technology road map to manage parking with the North Tahoe Regional Park.

Status: NTPUD retained Dixon Resources Unlimited to complete the Regional Park Parking Management Project. NTPUD Staff is working to schedule a kick-off meeting.

**Pickleball Plaza Improvements (Project #2486):** A 2024-2025 Capital Improvement Project to improve the entry plaza at the pickleball courts in the North Tahoe Regional Park.

Status: NTPUD Engineering has completed 50% design drawings. NTPUD Staff are utilizing the drawings to apply for grants to help fund the construction in Summer 2025.

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

Status: The draft NTEC Architectural Planning Study was presented to the Recreation and Parks Commission at their October 26<sup>th</sup> 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.

**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 24<sup>th</sup>, 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 FY24/25 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 has held a project kick-off meeting and toured corporation yards at four (4) neighboring public special districts. W-Y Architects is collecting background information and conducting the initial needs assessment.


**Secline Property Improvement Project (Project #2580):** A 3-year Capital Improvement Project 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 for \$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 has participated in the project kick-off meeting with Design Workshop and is collecting background information and developing a community engagement plan.

**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. 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. Lumos and Associates has prepared conceptual drawings and they are currently under review.

#### 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:** August 22, 2024

**ITEM:** F-2a

**FROM:** Finance Department

**SUBJECT:** Draft Financial Reports through June 30, 2024

### DISCUSSION:

The following draft financial reports provide the revenue and expense status of the North Tahoe Public Utility District as of the month ending June 30, 2024. This report represents 12/12 or 100% 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 June, the Recreation & Parks Revenues exceeded Expenses by \$2,974,639 largely due to Property Tax allocation and Grant Revenue. Recreation and Parks Operating Revenues are above Budget at year end by \$157,459. Total Expenses at year end are (\$23,789) below Budget. Non-Operating Revenue is under Budget by (\$257,060) primarily due to the timing of Grant Revenue.

The Recreation and Parks have expended \$2,544,877 and encumbered an additional \$143,529 for CIP Parks Projects through June 30, 2024. See Capital Outlay page.

- **North Tahoe Event Center (NTEC):** NTEC has a Net Loss of (\$298,684) for the year compared to Budget Net Loss of (\$332,717). The Net Loss outcome is \$34,033 positive to budget.
- **Capital Outlay:** The District has expended \$7,576,771 on Capital and encumbered an additional \$3,087,070.

**ATTACHMENTS:** Financial Reports for June 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 June 30, 2024**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
<b>Operations</b>									
Operating Revenue	\$ 181,627	\$ 155,944	\$ 25,683	16.5%	\$ 1,381,079	\$ 1,262,052	\$ 119,027	9.4%	\$ 1,313,075
Internal Revenue	13,570	1,783	11,787	661.1%	96,629	58,197	38,432	66.0%	99,695
<b>Total Operating Revenue</b>	<b>\$ 195,197</b>	<b>\$ 157,727</b>	<b>\$ 37,470</b>	<b>23.8%</b>	<b>\$ 1,477,708</b>	<b>\$ 1,320,249</b>	<b>\$ 157,459</b>	<b>11.9%</b>	<b>\$ 1,412,770</b>
Salaries and Wages	\$ (100,008)	\$ (93,587)	\$ (6,421)	-6.9%	\$ (1,034,385)	\$ (1,063,526)	\$ 29,141	2.7%	\$ (834,396)
Employee Benefits	(49,535)	(43,114)	(6,421)	-14.9%	(522,342)	(548,766)	26,424	4.8%	(413,245)
Outside Services/Contractual	(29,094)	(15,106)	(13,988)	-92.6%	(275,545)	(241,042)	(34,503)	-14.3%	(261,784)
Utilities	(7,987)	(4,788)	(3,199)	-66.8%	(113,805)	(84,080)	(29,725)	-35.4%	(81,875)
Other Operating Expenses	(35,407)	(8,766)	(26,641)	-303.9%	(209,108)	(233,005)	23,897	10.3%	(212,903)
Insurance	(8,300)	(7,186)	(1,114)	-15.5%	(80,402)	(78,624)	(1,778)	-2.3%	(57,642)
Internal Expense	(7,140)	(4,608)	(2,532)	-54.9%	(65,849)	(55,302)	(10,547)	-19.1%	(62,541)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	(114,095)	(73,641)	(40,454)	-54.9%	(758,424)	(779,304)	20,880	2.7%	(599,230)
<b>Total Operating Expense</b>	<b>\$ (351,566)</b>	<b>\$ (250,796)</b>	<b>\$ (100,770)</b>	<b>-40.2%</b>	<b>\$ (3,059,860)</b>	<b>\$ (3,083,649)</b>	<b>\$ 23,789</b>	<b>0.8%</b>	<b>\$ (2,523,616)</b>
<b>Operating Contribution</b>	<b>\$ (156,369)</b>	<b>\$ (93,069)</b>	<b>\$ (63,300)</b>	<b>-68.0%</b>	<b>\$ (1,582,152)</b>	<b>\$ (1,763,400)</b>	<b>\$ 181,248</b>	<b>10.3%</b>	<b>\$ (1,110,846)</b>
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	(9,154)	(9,154)	-	0.0%	(109,853)	(109,853)	-	0.0%	(108,176)
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
<b>Operating Income(Loss)</b>	<b>\$ (165,523)</b>	<b>\$ (102,223)</b>	<b>\$ (63,300)</b>	<b>-61.9%</b>	<b>\$ (1,692,005)</b>	<b>\$ (1,873,253)</b>	<b>\$ 181,248</b>	<b>9.7%</b>	<b>\$ (1,219,022)</b>
<b>Non-Operations</b>									
Property Tax Revenue	\$ 220,833	\$ 220,833	\$ -	0.0%	\$ 2,650,000	\$ 2,650,000	\$ -	0.0%	\$ 1,550,000
Community Facilities District (CFD 94-1)	56,964	58,575	(1,611)	-2.8%	683,567	702,900	(19,333)	-2.8%	669,873
Grant Revenue	28,187	217,300	(189,113)	-87.0%	1,066,046	1,303,797	(237,751)	-18.2%	634,426
Interest	24	-	24	100.0%	24	-	24	100.0%	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	(29,933)	-	(29,933)	-100.0%	(92,693)	-	(92,693)	-100.0%	(7,041)
<b>Income(Loss)</b>	<b>\$ 110,552</b>	<b>\$ 394,485</b>	<b>\$ (283,933)</b>	<b>-72.0%</b>	<b>\$ 2,974,639</b>	<b>\$ 3,143,144</b>	<b>\$ (168,505)</b>	<b>-5.4%</b>	<b>\$ 1,645,754</b>
<b>Additional Funding Sources</b>									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
<b>Balance</b>	<b>\$ 110,552</b>	<b>\$ 394,485</b>	<b>\$ (283,933)</b>	<b>-72.0%</b>	<b>\$ 2,974,639</b>	<b>\$ 3,143,144</b>	<b>\$ (168,505)</b>	<b>-5.4%</b>	<b>\$ 1,645,754</b>
Earnings Before Interest, Depreciation & Amortization	\$ 224,647	\$ 468,126	\$ (243,479)	-52.0%	\$ 3,733,063	\$ 3,922,448	\$ (189,385)	-4.8%	\$ 2,244,984
Operating Ratio	180%	159%	21%	13.3%	207%	234%	-26%	-11.3%	179%
Operating Ratio - plus Tax & CFD	74%	57%	17%	29.6%	64%	66%	-2%	-3.6%	69%



Division  
Department

51-5100  
Recreation & Parks  
Event Center Operations

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

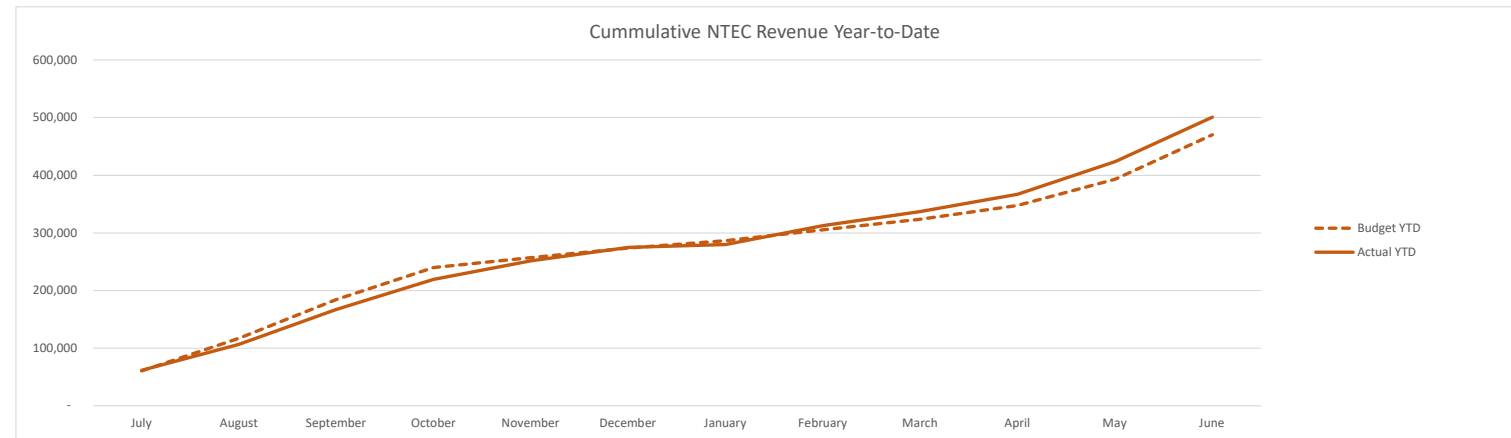
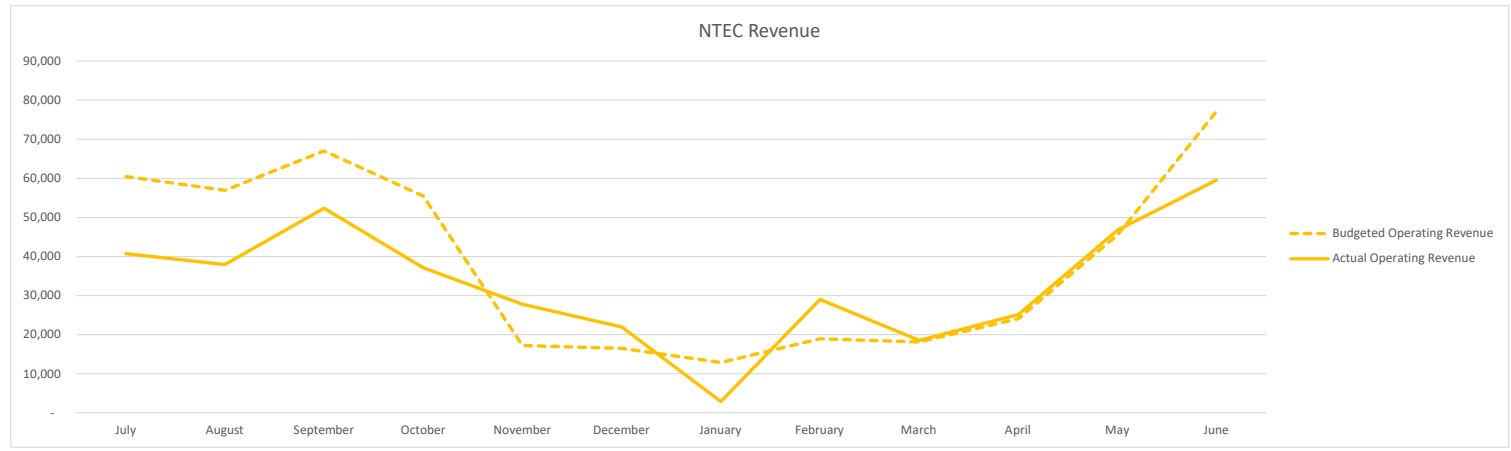
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
<b>Operations</b>									
Operating Revenue	\$ 63,635	\$ 75,407	\$ (11,772)	-15.6%	\$ 405,035	\$ 412,174	\$ (7,139)	-1.7%	\$ 518,397
Internal Revenue	13,570	1,783	11,787	661.1%	96,629	58,197	38,432	66.0%	69,695
<b>Total Operating Revenue</b>	<b>\$ 77,205</b>	<b>\$ 77,190</b>	<b>\$ 15</b>	<b>0.0%</b>	<b>\$ 501,664</b>	<b>\$ 470,371</b>	<b>\$ 31,293</b>	<b>6.7%</b>	<b>\$ 588,092</b>
Salaries and Wages	\$ (40,455)	\$ (31,864)	\$ (8,591)	-27.0%	\$ (396,986)	\$ (392,056)	\$ (4,930)	-1.3%	\$ (312,612)
Employee Benefits	(19,304)	(14,265)	(5,039)	-35.3%	(198,486)	(183,753)	(14,733)	-8.0%	(153,607)
Outside Services/Contractual	(1,130)	(791)	(339)	-42.9%	(31,235)	(34,172)	2,937	8.6%	(23,667)
Utilities	(4,106)	(2,580)	(1,526)	-59.1%	(63,570)	(44,688)	(18,882)	-42.3%	(48,656)
Other Operating Expenses	(12,807)	(6,815)	(5,992)	-87.9%	(94,715)	(127,746)	33,031	25.9%	(115,729)
Insurance	-	-	-	0.0%	-	-	-	0.0%	-
Internal Expense	(1,777)	(1,723)	(54)	-3.1%	(20,906)	(20,673)	(233)	-1.1%	(19,621)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
<b>Total Operating Expense</b>	<b>\$ (79,579)</b>	<b>\$ (58,038)</b>	<b>\$ (21,541)</b>	<b>-37.1%</b>	<b>\$ (805,898)</b>	<b>\$ (803,088)</b>	<b>\$ (2,810)</b>	<b>-0.3%</b>	<b>\$ (673,892)</b>
<b>Operating Contribution</b>	<b>\$ (2,374)</b>	<b>\$ 19,152</b>	<b>\$ (21,526)</b>	<b>-112.4%</b>	<b>\$ (304,234)</b>	<b>\$ (332,717)</b>	<b>\$ 28,483</b>	<b>8.6%</b>	<b>\$ (85,800)</b>
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
<b>Operating Income(Loss)</b>	<b>\$ (2,374)</b>	<b>\$ 19,152</b>	<b>\$ (21,526)</b>	<b>-112.4%</b>	<b>\$ (304,234)</b>	<b>\$ (332,717)</b>	<b>\$ 28,483</b>	<b>8.6%</b>	<b>\$ (85,800)</b>
<b>Non-Operations</b>									
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%	-
<b>Income(Loss)</b>	<b>\$ (2,374)</b>	<b>\$ 19,152</b>	<b>\$ (21,526)</b>	<b>-112.4%</b>	<b>\$ (298,684)</b>	<b>\$ (332,717)</b>	<b>\$ 34,033</b>	<b>10.2%</b>	<b>\$ (85,800)</b>
<b>Additional Funding Sources</b>									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
<b>Balance</b>	<b>\$ (2,374)</b>	<b>\$ 19,152</b>	<b>\$ (21,526)</b>	<b>-112.4%</b>	<b>\$ (298,684)</b>	<b>\$ (332,717)</b>	<b>\$ 34,033</b>	<b>10.2%</b>	<b>\$ (85,800)</b>

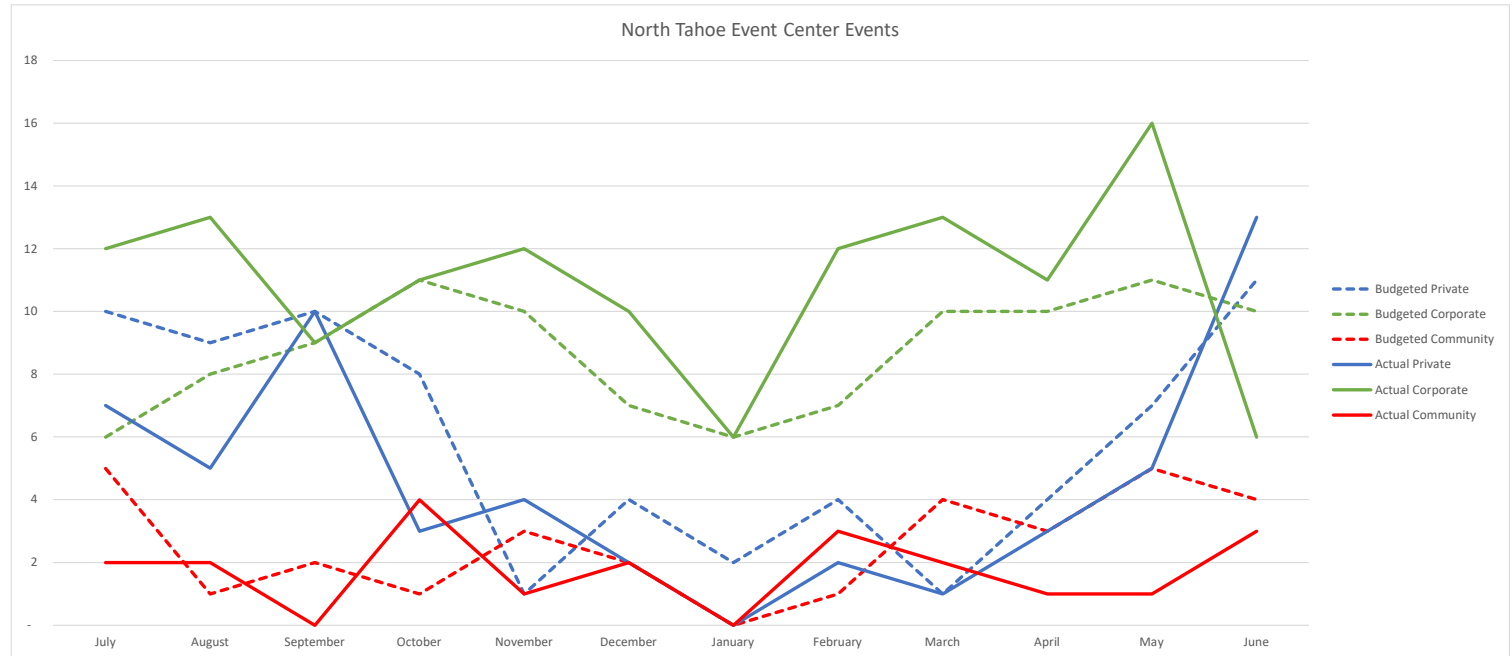


# North Tahoe Event Center

FY 2023-24

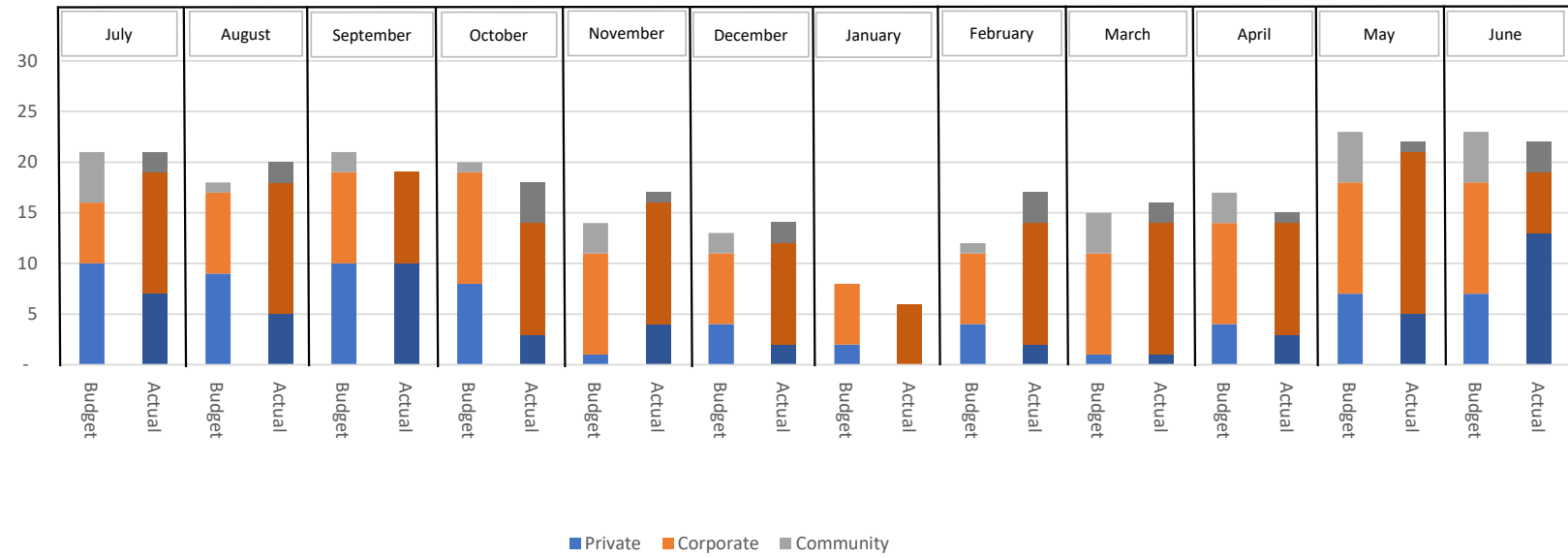
	July	August	September	October	November	December	January	February	March	April	May	June	Total
<b>Revenue</b>													
Private	45,600	39,300	45,600	35,900	2,100	8,400	4,200	8,400	2,100	8,400	19,300	49,000	268,300
Corporate	3,620	8,452	9,557	10,171	10,154	4,598	7,912	7,998	10,154	10,654	12,839	12,264	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	27,850	30,030	224,296
Corporate	7,277	11,932	6,639	12,685	4,668	6,850	2,875	12,123	6,435	7,848	16,965	18,548	114,843
Community	-	3,825	-	8,135	10,100	10,100	-	4,900	5,580	5,100	2,000	10,970	60,710
Actual Total Room Rent	40,732	37,978	52,317	37,120	27,783	21,988	2,875	29,033	18,515	25,148	46,815	59,548	399,849
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	9,507	17,658	99,511
Actual Operating Revenue	61,286	45,548	60,209	52,231	32,041	23,785	4,783	32,917	24,134	30,228	56,322	77,205	500,689
Variance to Budget	816	(11,410)	(6,761)	(3,196)	14,781	7,266	(8,079)	13,954	6,038	6,138	10,756	15	30,318
<b># Events</b>													
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	5	13	55
Actual Corporate	12	13	9	11	12	10	6	12	13	11	16	6	131
Actual Community	2	2	-	4	1	2	-	3	2	1	1	3	21
	21	20	19	18	17	14	6	17	16	15	22	22	207





\* Program & Recreation events reporting to be forthcoming

### NTEC Number of Events



## Capital Outlay

### Projects In Process

For the Period Ended June 30, 2024

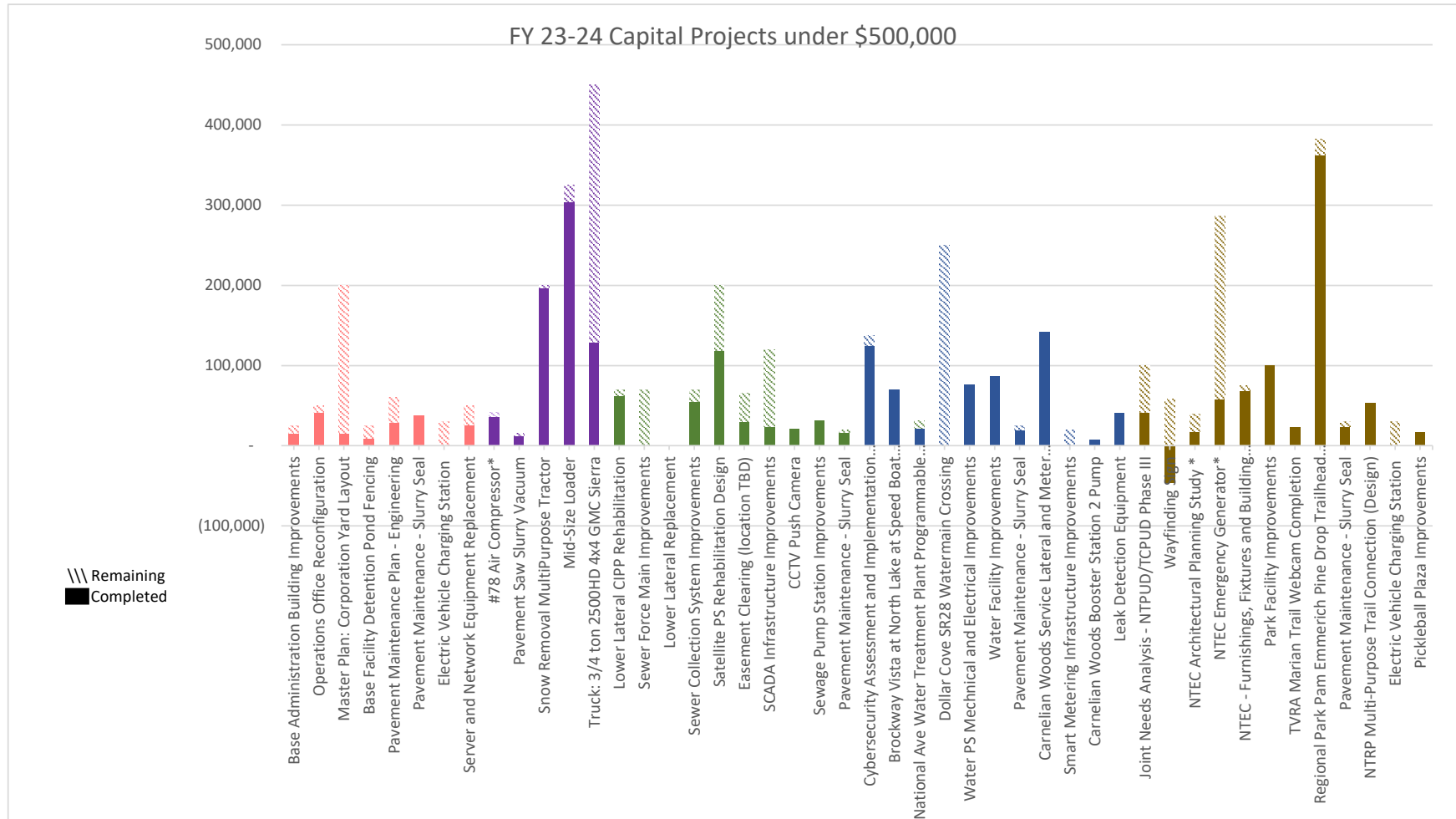
Projects In Process													
For the Period Ended June 30, 2024													
Project Number	Project Description	2024 Adopted Budget	Prior Year Open Project Rollforward	Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Complete	G = Grant Funded	Grant Amount	Grant Funding
						Actual	Encumbered	(Over) Under Budget					
Administration & Base													
2401-0000	Base Administration Building Improvements	\$ 25,000	\$ -	\$ -	25,000	\$ 15,507	\$ -	\$ 9,493	9,493	C			
2402-0000	Operations Office Reconfiguration	50,000	-	-	50,000	40,993	-	9,007	9,007	C			
2151-0000	Master Plan: Corporation Yard Layout	200,000	-	-	200,000	15,318	88,392	96,291					
2403-0000	Administration Building Roof Improvements **	40,000	-	-	40,000	22,988	25,820	(8,808)					
2405-0000	Base Facility Detention Pond Fencing	25,000	-	-	25,000	9,314	29,194	(13,508)					
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	-	-	30,000	30,000	C			
2415-0000	Server and Network Equipment Replacement	50,000	-	-	50,000	25,745	8,078	16,177					
Total Administration Purchases		\$ 510,000	\$ -	\$ -	\$ 510,000	\$ 196,145	\$ 151,484	\$ 162,371	\$ 72,220			\$ -	
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	64,645	-	10,355	10,355	C			
2430-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra	75,000	-	-	75,000	64,645	-	10,355	10,355	C			
2430-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra	75,000	-	-	75,000	-	61,445	13,555					
2430-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra	75,000	-	-	75,000	-	61,445	13,555					
2430-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra	75,000	-	-	75,000	-	61,445	13,555					
2430-0000	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	\$ 679,116	\$ 245,780	\$ 106,104	\$ 51,884			\$ -	
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	\$ 1,020,011	\$ 57,259	\$ (58,105)					
2440-0000	Lower Lateral CIPP Rehabilitation	70,000	-	-	70,000	62,539	-	7,461	7,461	C			
2441-0000	Sewer Force Main Improvements	70,000	-	-	70,000	-	12,916	57,084					
2442-0000	Lower Lateral Replacement	70,000	-	(70,000)	-	-	-	-	-	C			
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	100,000	C			
2445-0000	Sewage Export System Inspection/Analysis Predesign **	150,000	-	-	150,000	6,438	-	143,562					
2446-0000	Satellite PS Rehabilitation Design	200,000	-	-	200,000	118,869	74,174	6,958					
2447-0000	N-3, C-2, D-4 Satellite PS Improvements Project**	50,000	-	-	50,000	-	-	50,000	50,000	C			
2448-0000	Easement Clearing (location TBD)	65,000	-	-	65,000	29,906	-	35,094	35,094	C			
2449-0000	SCADA Infrastructure Improvements	120,000	-	-	120,000	23,951	959	95,090	95,090	C			
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	\$ 1,386,600	\$ 145,308	\$ 447,258	\$ 297,760			\$ -	

## Capital Outlay

Projects In Process

For the Period Ended June 30, 2024

Capital Expenditures													
Projects In Process													
For the Period Ended June 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	\$ -	\$ 12,100	12,100	C			
2361-0000	Brockway Vista at North Lake at Speed Boat Watermain*	-	12,059	-	12,059	69,633	2,376,969	(2,434,543)			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	8,575	C			
2264-0000	Watermains*	2,466,000	1,341	-	2,467,341	2,171,988	-	295,353	295,353	C			
2460-0000	Dollar Cove SR28 Watermain Crossing	250,000	-	-	250,000	-	-	250,000	250,000	C			
	National Ave Water Treatment Plant Equipment End-of-Life Replacement **	150,000	-	-	150,000	8,014	-	141,986					
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	76,009	-	(6,009)	(6,009)	C			
2471-0000	Water Facility Improvements	70,000	-	-	70,000	86,016	-	(16,016)	(16,016)	C			
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	-	-	20,000	20,000	C			
2472-0000	Carnelian Woods Booster Station 2 Pump	-	-	-	-	7,851	24,000	(31,851)					
2473-0000	Leak Detection Equipment	-	-	-	-	40,569	-	(40,569)	(40,569)	C			
Total Water Purchases		\$ 3,226,000	\$ 181,640	\$ -	\$ 3,407,640	\$ 2,770,033	\$ 2,400,969	\$ (1,763,362)	\$ 511,907			\$ -	
Recreation and Parks													
2481-0000	Joint Needs Analysis - NTPUD/TCPUD Phase III	\$ 100,000	\$ -		\$ 100,000	\$ 41,963	\$ 3,178	\$ 54,859			#	\$ 50,000	50%
1623-0000	Wayfinding Sign	-	11,941	-	11,941	(46,626)	-	58,567	58,567	C	G	13,169	110%
2040-PLC	Wayfinding and Destination Signage Project * **	50,000	19,894	-	69,894	8,426	18,752	42,716			G	69,894	100%
2280-WEBEC	TVRA Marina Trail Webcam Completion	-	-	-	-	23,130	-	(23,130)	(23,130)	C			
2284-0000	NTEC Architectural Planning Study *	78,185	(38,624)	-	39,561	17,575	-	21,986					
2392-0000	Regional Park Tennis/Pickleball Court Reconstruction*	2,792,715	(791,815)	-	2,000,900	1,817,185	-	183,715	183,715	C	G	750,000	37%
2486-0000	Pickleball Plaza Improvements	-	-	-	-	17,103	4,478	(21,581)					
2192-0000	NTEC Emergency Generator*	275,000	11,176	-	286,176	58,108	-	228,068			G	188,406	66%
2490-0000	NTEC - Furnishings, Fixtures and Building Improvements	75,000	-	-	75,000	68,921	-	6,079	6,079	C			
2482-0000	Park Facility Improvements	60,000	-	-	60,000	100,243	4,051	(44,294)					
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	52,826	113,070	(135,896)					
2485-0000	Electric Vehicle Charging Station	30,000	-	-	30,000	-	-	30,000	30,000	C			
Total Recreation and Parks Purchases		\$ 3,950,900	\$ (834,994)	\$ -	\$ 3,115,906	\$ 2,544,877	\$ 143,529	\$ 427,500	\$ 281,642			\$ 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	\$ 196,145	\$ 151,484	\$ 162,371	\$ 72,220			\$ -	
Fleet		1,005,000	26,000	-	1,031,000	679,116	245,780	106,104	51,884			-	
Wastewater		1,030,000	949,165	-	1,979,165	1,386,600	145,308	447,258	297,760			-	
Water		3,226,000	181,640	-	3,407,640	2,770,033	2,400,969	(1,763,362)	511,907			-	
Recreation and Parks		3,950,900	(834,994)	-	3,115,906	2,544,877	143,529	427,500	281,642			1,313,370	
Total Capital Expenditures		\$ 9,721,900	\$ 321,811	\$ -	\$ 10,043,711	\$ 7,576,771	\$ 3,087,070	\$ (620,129)	\$ 1,215,412			\$ 1,313,370	





## NORTH TAHOE PUBLIC UTILITY DISTRICT

**DATE:** August 22, 2024

**ITEM:** G-1

**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 a 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

# Recreation, Parks, and NTEC – Facilities

---

## 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

# Recreation, Parks, and NTEC – Facilities

---

## 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

# Recreation, Parks, and NTEC – Facilities

---

## 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
<b>Operations</b>							
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%
<b>Total Operating Revenue</b>	\$ 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%
<b>Total Operating Expense</b>	\$ (15,716,168)	\$ (15,080,507)	\$ (16,970,117)	\$ (7,817,380)	\$ (16,140,061)	\$ (17,977,098)	19.2%
<b>Operating Income(Loss)</b>	\$ (5,696,870)	\$ (5,015,425)	\$ (6,164,986)	\$ (2,337,839)	\$ (5,543,461)	\$ (6,052,313)	20.7%
<b>Non-Operations</b>							
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%
<b>Income(Loss)</b>	\$ 1,570,727	\$ 5,457,605	\$ 2,286,411	\$ 3,069,215	\$ 3,572,141	\$ 1,815,576	-66.7%
<b>Additional Funding Sources</b>							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
<b>Balance</b>	\$ 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
<b>Operations</b>										
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
<b>Total Operating Revenue</b>	\$	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)
<b>Total Operating Expense</b>	\$	(4,377,939)	\$	(4,133,827)	\$	(3,344,824)	\$	(819,485)	\$ (5,301,022)	\$ (17,977,098)
<b>Operating Contribution</b>	\$	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	-
<b>Operating Income(Loss)</b>	\$	(1,650,059)	\$	(918,804)	\$	(3,483,450)	\$	-	\$ -	\$ (6,052,313)
<b>Non-Operations</b>										
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)
<b>Income(Loss)</b>	\$	(1,697,081)	\$	2,275,014	\$	377,689	\$	93,510	\$ 766,443	\$ 1,815,576
<b>Additional Funding Sources</b>										
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)
<b>Available for Investment</b>	\$	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	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
<b>Income Statement</b>	<b>2023 Budget</b>	<b>2023 Actual</b>					
<b>Operations</b>							
Operating Revenue	\$ -	\$ 350	\$ -	\$ 150	\$ 150	\$ -	-100.0%
Internal Revenue	-	-	-	-	-	-	0.0%
<b>Total Operating Revenue</b>	<b>\$ -</b>	<b>\$ 350</b>	<b>\$ -</b>	<b>\$ 150</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>-100.0%</b>
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%
<b>Total Operating Expense</b>	<b>\$ (945,036)</b>	<b>\$ (969,023)</b>	<b>\$ (1,419,347)</b>	<b>\$ (640,802)</b>	<b>\$ (1,397,845)</b>	<b>\$ (1,443,766)</b>	<b>49.0%</b>
<b>Operating Contribution</b>	<b>\$ (945,036)</b>	<b>\$ (968,673)</b>	<b>\$ (1,419,347)</b>	<b>\$ (640,652)</b>	<b>\$ (1,397,695)</b>	<b>\$ (1,443,766)</b>	<b>49.0%</b>
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%
<b>Operating Income(Loss)</b>	<b>\$ (1,053,213)</b>	<b>\$ (1,076,849)</b>	<b>\$ (1,507,229)</b>	<b>\$ (695,578)</b>	<b>\$ (1,496,563)</b>	<b>\$ (3,018,289)</b>	<b>180.3%</b>
<b>Non-Operations</b>							
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%
<b>Income(Loss)</b>	<b>\$ 1,165,087</b>	<b>\$ 890,869</b>	<b>\$ 2,063,278</b>	<b>\$ 982,630</b>	<b>\$ 1,930,630</b>	<b>\$ 672,850</b>	<b>-24.5%</b>
<b>Additional Funding Sources</b>							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
<b>Balance</b>	<b>\$ 1,165,087</b>	<b>\$ 890,869</b>	<b>\$ 2,063,278</b>	<b>\$ 982,630</b>	<b>\$ 1,930,630</b>	<b>\$ 672,850</b>	<b>-24.5%</b>

2024 Actual as of December 31, 2023



Division Department	43 4310	Recreation & Parks Regional Park	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
Income Statement	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
<b>Operations</b>							
Operating Revenue	\$ 434,500	\$ 456,125	\$ 451,700	\$ 326,277	\$ 392,277	\$ 447,400	-1.9%
Internal Revenue	30,000	30,000	-	-	-	-	-100.0%
<b>Total Operating Revenue</b>	<b>\$ 464,500</b>	<b>\$ 486,125</b>	<b>\$ 451,700</b>	<b>\$ 326,277</b>	<b>\$ 392,277</b>	<b>\$ 447,400</b>	<b>-8.0%</b>
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%
<b>Total Operating Expense</b>	<b>\$ (476,932)</b>	<b>\$ (363,976)</b>	<b>\$ (367,952)</b>	<b>\$ (208,778)</b>	<b>\$ (384,942)</b>	<b>\$ (436,115)</b>	<b>19.8%</b>
<b>Operating Contribution</b>	<b>\$ (12,432)</b>	<b>\$ 122,149</b>	<b>\$ 83,748</b>	<b>\$ 117,499</b>	<b>\$ 7,334</b>	<b>\$ 11,285</b>	<b>-90.8%</b>
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
<b>Operating Income(Loss)</b>	<b>\$ (12,432)</b>	<b>\$ 122,149</b>	<b>\$ 83,748</b>	<b>\$ 117,499</b>	<b>\$ 7,334</b>	<b>\$ 11,285</b>	<b>-90.8%</b>
<b>Non-Operations</b>							
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%
<b>Income(Loss)</b>	<b>\$ 213,405</b>	<b>\$ 388,728</b>	<b>\$ 1,169,938</b>	<b>\$ 1,130,612</b>	<b>\$ 1,382,510</b>	<b>\$ 181,285</b>	<b>-53.4%</b>
<b>Additional Funding Sources</b>							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
<b>Balance</b>	<b>\$ 213,405</b>	<b>\$ 388,728</b>	<b>\$ 1,169,938</b>	<b>\$ 1,130,612</b>	<b>\$ 1,382,510</b>	<b>\$ 181,285</b>	<b>-53.4%</b>

2024 Actual as of December 31, 2023



Division Department	43 4320	Recreation & Parks Recreation & Programming	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
<b>Income Statement</b>									
<b>Operations</b>									
Operating Revenue	\$		4,700	\$ 11,541	\$	35,585	\$ 22,619	\$ 41,324	\$ 69,000 497.9%
Internal Revenue			-	-		-	-	-	0.0%
<b>Total Operating Revenue</b>	\$		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%
<b>Total Operating Expense</b>	\$		(237,362)	\$ (237,451)	\$	(143,315)	\$ (66,645)	\$ (133,702)	\$ (276,147) 16.3%
<b>Operating Contribution</b>	\$		(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%
<b>Operating Income(Loss)</b>	\$		(232,662)	\$ (225,910)	\$	(107,730)	\$ (44,026)	\$ (92,379)	\$ (207,147) -8.3%
<b>Non-Operations</b>									
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%
<b>Income(Loss)</b>	\$		(232,662)	\$ (225,910)	\$	(107,730)	\$ (44,026)	\$ (92,379)	\$ (207,147) -8.3%
<b>Additional Funding Sources</b>									
Allocation of Non-Operating Revenue	\$		-	\$ -	\$	-	\$ -	\$ -	\$ - 0.0%
Transfers			-	-		-	-	-	- 0.0%
<b>Balance</b>	\$		(232,662)	\$ (225,910)	\$	(107,730)	\$ (44,026)	\$ (92,379)	\$ (207,147) -8.3%

2024 Actual as of December 31, 2023



Division	43	Recreation & Parks						
Department	4370	Contracted Maintenance						
Income Statement	2023	2023	2024	2024	2024	2025		
	Budget	Actual	Budget	Actual	Projected	Budget		Change from Last Audited FS
<b>Operations</b>								
Operating Revenue	\$ 214,500	\$ 233,793	\$ 234,693	\$ 130,379	\$ 238,224	\$ 246,500		5.4%
Internal Revenue	-	-	-	-	-	-		0.0%
<b>Total Operating Revenue</b>	<b>\$ 214,500</b>	<b>\$ 233,793</b>	<b>\$ 234,693</b>	<b>\$ 130,379</b>	<b>\$ 238,224</b>	<b>\$ 246,500</b>		<b>5.4%</b>
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%
<b>Total Operating Expense</b>	<b>\$ (206,703)</b>	<b>\$ (196,154)</b>	<b>\$ (246,001)</b>	<b>\$ (94,471)</b>	<b>\$ (214,512)</b>	<b>\$ (174,216)</b>		<b>-11.2%</b>
<b>Operating Contribution</b>	<b>\$ 7,797</b>	<b>\$ 37,638</b>	<b>\$ (11,308)</b>	<b>\$ 35,907</b>	<b>\$ 23,712</b>	<b>\$ 72,284</b>		<b>92.0%</b>
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	(21,971)	-	(10,985)	(25,621)		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
<b>Operating Income(Loss)</b>	<b>\$ 7,797</b>	<b>\$ 37,638</b>	<b>\$ (33,279)</b>	<b>\$ 35,907</b>	<b>\$ 12,727</b>	<b>\$ 46,663</b>		<b>24.0%</b>
<b>Non-Operations</b>								
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%
<b>Income(Loss)</b>	<b>\$ 7,797</b>	<b>\$ 55,138</b>	<b>\$ (33,279)</b>	<b>\$ 35,907</b>	<b>\$ 12,727</b>	<b>\$ 46,663</b>		<b>-15.4%</b>
<b>Additional Funding Sources</b>								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
<b>Balance</b>	<b>\$ 7,797</b>	<b>\$ 55,138</b>	<b>\$ (33,279)</b>	<b>\$ 35,907</b>	<b>\$ 12,727</b>	<b>\$ 46,663</b>		<b>-15.4%</b>

2024 Actual as of December 31, 2023



Division	43	Recreation & Parks
Department	4600	Tahoe Vista Rec Area
	2023	2023
	Budget	Actual
Income Statement	2024	2024
	Budget	Actual
	Projected	2025
		Budget
		Change from Last Audited FS
<b>Operations</b>		
Operating Revenue	\$ 38,500	\$ 92,869
Internal Revenue	-	-
<b>Total Operating Revenue</b>	\$ 38,500	\$ 92,869
Salaries and Wages	\$ (64,173)	\$ (44,148)
Employee Benefits	(31,552)	(23,460)
Outside Services/Contractual	-	(1,500)
Utilities	(6,969)	(6,041)
Other Operating Expenses	(5,800)	(2,168)
Insurance	-	-
Internal Expense	(9,475)	(10,092)
Debt Service	-	-
Depreciation	-	-
<b>Total Operating Expense</b>	\$ (117,969)	\$ (87,409)
<b>Operating Contribution</b>	\$ (79,469)	\$ 5,460
Allocation of Base	-	-
Allocation of Fleet	-	-
Allocation of General & Administrative	-	-
<b>Operating Income(Loss)</b>	\$ (79,469)	\$ 5,460
<b>Non-Operations</b>		
Property Tax Revenue	\$ -	\$ -
Community Facilities District (CFD 94-1)	-	-
Grant Revenue	345,000	345,000
Interest	-	18
Other Non-Op Revenue	-	359,700
Capital Contribution	-	-
Other Non-Op Expenses	-	-
<b>Income(Loss)</b>	\$ 265,531	\$ 350,478
<b>Additional Funding Sources</b>		
Allocation of Non-Operating Revenue	\$ -	\$ -
Transfers	-	-
Balance	\$ 265,531	\$ 350,478



2024 Actual as of December 31, 2023



Division	51	Recreation & Parks						
Department	5100	Event Center Operations						
	2023	2023	2024	2024	2024	2025		
	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS	
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	\$ 450,000				
Park Facility Improvements		\$	80,000	\$	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		

# 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
<b>Operations</b>							
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%
<b>Total Operating Revenue</b>	<b>\$ 10,019,298</b>	<b>\$ 10,065,081</b>	<b>\$ 10,805,131</b>	<b>\$ 5,479,541</b>	<b>\$ 10,596,600</b>	<b>\$ 11,924,785</b>	<b>18.5%</b>
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%
<b>Total Operating Expense</b>	<b>\$ (15,716,168)</b>	<b>\$ (15,080,507)</b>	<b>\$ (16,970,117)</b>	<b>\$ (7,817,380)</b>	<b>\$ (16,140,061)</b>	<b>\$ (17,977,098)</b>	<b>19.2%</b>
<b>Operating Income(Loss)</b>	<b>\$ (5,696,870)</b>	<b>\$ (5,015,425)</b>	<b>\$ (6,164,986)</b>	<b>\$ (2,337,839)</b>	<b>\$ (5,543,461)</b>	<b>\$ (6,052,313)</b>	<b>20.7%</b>
<b>Non-Operations</b>							
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%
<b>Income(Loss)</b>	<b>\$ 1,570,727</b>	<b>\$ 5,457,605</b>	<b>\$ 2,286,411</b>	<b>\$ 3,069,215</b>	<b>\$ 3,572,141</b>	<b>\$ 1,815,576</b>	<b>-66.7%</b>
<b>Additional Funding Sources</b>							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
<b>Balance</b>	<b>\$ 1,570,727</b>	<b>\$ 5,457,605</b>	<b>\$ 2,286,411</b>	<b>\$ 3,069,215</b>	<b>\$ 3,572,141</b>	<b>\$ 1,815,576</b>	<b>-66.7%</b>
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
<b>Operations</b>										
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
<b>Total Operating Revenue</b>	\$	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)
<b>Total Operating Expense</b>	\$	(4,377,939)	\$	(4,133,827)	\$	(3,344,824)	\$	(819,485)	\$ (5,301,022)	\$ (17,977,098)
<b>Operating Contribution</b>	\$	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	-
<b>Operating Income(Loss)</b>	\$	(1,650,059)	\$	(918,804)	\$	(3,483,450)	\$	-	\$ -	\$ (6,052,313)
<b>Non-Operations</b>										
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)
<b>Income(Loss)</b>	\$	(1,697,081)	\$	2,275,014	\$	377,689	\$	93,510	\$ 766,443	\$ 1,815,576
<b>Additional Funding Sources</b>										
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
<b>Operations</b>							
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%
<b>Total Operating Revenue</b>	<b>\$ 1,183,655</b>	<b>\$ 1,413,065</b>	<b>\$ 1,320,249</b>	<b>\$ 862,903</b>	<b>\$ 1,288,520</b>	<b>\$ 1,461,519</b>	<b>3.4%</b>
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%
<b>Total Operating Expense</b>	<b>\$ (2,676,767)</b>	<b>\$ (2,527,906)</b>	<b>\$ (3,083,649)</b>	<b>\$ (1,454,701)</b>	<b>\$ (3,018,717)</b>	<b>\$ (3,344,824)</b>	<b>32.3%</b>
<b>Operating Contribution</b>	<b>\$ (1,493,112)</b>	<b>\$ (1,114,841)</b>	<b>\$ (1,763,400)</b>	<b>\$ (591,798)</b>	<b>\$ (1,730,197)</b>	<b>\$ (1,883,305)</b>	<b>68.9%</b>
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%
<b>Operating Income(Loss)</b>	<b>\$ (1,601,288)</b>	<b>\$ (1,223,017)</b>	<b>\$ (1,873,253)</b>	<b>\$ (646,724)</b>	<b>\$ (1,840,050)</b>	<b>\$ (3,483,450)</b>	<b>184.8%</b>
<b>Non-Operations</b>							
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%
<b>Income(Loss)</b>	<b>\$ 1,253,474</b>	<b>\$ 1,373,799</b>	<b>\$ 3,143,144</b>	<b>\$ 2,409,847</b>	<b>\$ 3,327,569</b>	<b>\$ 377,689</b>	<b>-72.5%</b>
<b>Additional Funding Sources</b>							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
<b>Balance</b>	<b>\$ 1,253,474</b>	<b>\$ 1,373,799</b>	<b>\$ 3,143,144</b>	<b>\$ 2,409,847</b>	<b>\$ 3,327,569</b>	<b>\$ 377,689</b>	<b>-72.5%</b>
Earnings Before Interest, Depreciation & Amortization	\$	1,977,268	\$	2,743,148	\$ 4,102,717	\$ 1,220,250	

2024 Actual as of December 31, 2023



Division Department	43 4300	Recreation & Parks Parks Base	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS
<b>Income Statement</b>							
	<b>2023 Budget</b>	<b>2023 Actual</b>					
<b>Operations</b>							
Operating Revenue	\$ -	\$ 350	\$ -	\$ 150	\$ 150	\$ -	-100.0%
Internal Revenue	-	-	-	-	-	-	0.0%
<b>Total Operating Revenue</b>	\$ -	\$ 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%
<b>Total Operating Expense</b>	\$ (945,036)	\$ (969,023)	\$ (1,419,347)	\$ (640,802)	\$ (1,397,845)	\$ (1,443,766)	49.0%
<b>Operating Contribution</b>	\$ (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%
<b>Operating Income(Loss)</b>	\$ (1,053,213)	\$ (1,076,849)	\$ (1,507,229)	\$ (695,578)	\$ (1,496,563)	\$ (3,018,289)	180.3%
<b>Non-Operations</b>							
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%
<b>Income(Loss)</b>	\$ 1,165,087	\$ 890,869	\$ 2,063,278	\$ 982,630	\$ 1,930,630	\$ 672,850	-24.5%
<b>Additional Funding Sources</b>							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
<b>Balance</b>	\$ 1,165,087	\$ 890,869	\$ 2,063,278	\$ 982,630	\$ 1,930,630	\$ 672,850	-24.5%

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

Division	43	Recreation & Parks	2022	2023	2024	2025
Department	4300	Parks Base	Budget	Budget	Budget	Budget
<b>Additional Information for Selected Accounts</b>						
4465	Contractual Services					
	Boys & Girls Club North Lake Tahoe		\$ 140,000	\$ 140,000	\$ 151,620	\$ 162,000
	Translation Services		-	-	-	500
	<b>Total Contractual Services</b>		<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>\$ 151,620</b>	<b>\$ 162,500</b>
4830	Travel					
	Travel for Conference and Training		\$ -	\$ 5,000	\$ 10,500	\$ 7,000
	<b>Total Travel</b>		<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 10,500</b>	<b>\$ 7,000</b>
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
	<b>Total Conference, Education, &amp; Training Registration or Fees</b>		<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 13,800</b>	<b>\$ 7,600</b>

2024 Actual as of December 31, 2023



Division	43	Recreation & Parks											
Department	4310	Regional Park											
	2023	2023	2024	2024	2024	2025							
	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS						
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	\$	(12,432)	\$	122,149	\$	83,748	\$	117,499	\$	7,334	\$	11,285	-90.8%
Allocation of Base		-		-		-		-		-		-	0.0%
Allocation of Fleet		-		-		-		-		-		-	0.0%
Allocation of General & Administrative		-		-		-		-		-		-	0.0%
Operating Income(Loss)	\$	(12,432)	\$	122,149	\$	83,748	\$	117,499	\$	7,334	\$	11,285	-90.8%
Non-Operations													
Property Tax Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Community Facilities District (CFD 94-1)		-		-		-		-		-		-	0.0%
Grant Revenue		225,837		266,580		1,086,190		1,013,113		1,375,176		170,000	-36.2%
Interest		-		-		-		-		-		-	0.0%
Other Non-Op Revenue		-		-		-		-		-		-	0.0%
Capital Contribution		-		-		-		-		-		-	0.0%
Other Non-Op Expenses		-		-		-		-		-		-	0.0%
Income(Loss)	\$	213,405	\$	388,728	\$	1,169,938	\$	1,130,612	\$	1,382,510	\$	181,285	-53.4%
Additional Funding Sources													
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers		-		-		-		-		-		-	0.0%
Balance	\$	213,405	\$	388,728	\$	1,169,938	\$	1,130,612	\$	1,382,510	\$	181,285	-53.4%



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

Division	43	Recreation & Parks	2022	2023	2024	2025
Department	4310	Regional Park	Budget	Budget	Budget	Budget
<b>Additional Information for Selected Accounts</b>						
<b>4465</b>	<b>Contractual Services</b>					
	Snow Removal		\$ 18,500	\$ 20,000	\$ 25,480	\$ 26,120
	Facility / Equipment Repairs & Services		-	-	-	8,000
	Chemical Toilets		660	900	1,140	1,200
	<b>Total Contractual Services</b>		<b>\$ 19,160</b>	<b>\$ 20,900</b>	<b>\$ 26,620</b>	<b>\$ 35,320</b>
<b>4610</b>	<b>Operating Supplies</b>					
	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
	<b>Total Operating Supplies</b>		<b>\$ 11,150</b>	<b>\$ 13,700</b>	<b>\$ 12,250</b>	<b>\$ 22,250</b>

2024 Actual as of December 31, 2023



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	
<b>Operations</b>								
Operating Revenue	\$ 4,700	\$ 11,541	\$ 35,585	\$ 22,619	\$ 41,324	\$ 69,000	497.9%	
Internal Revenue	-	-	-	-	-	-	0.0%	
<b>Total Operating Revenue</b>	<b>\$ 4,700</b>	<b>\$ 11,541</b>	<b>\$ 35,585</b>	<b>\$ 22,619</b>	<b>\$ 41,324</b>	<b>\$ 69,000</b>	<b>497.9%</b>	
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%	
<b>Total Operating Expense</b>	<b>\$ (237,362)</b>	<b>\$ (237,451)</b>	<b>\$ (143,315)</b>	<b>\$ (66,645)</b>	<b>\$ (133,702)</b>	<b>\$ (276,147)</b>	<b>16.3%</b>	
<b>Operating Contribution</b>	<b>\$ (232,662)</b>	<b>\$ (225,910)</b>	<b>\$ (107,730)</b>	<b>\$ (44,026)</b>	<b>\$ (92,379)</b>	<b>\$ (207,147)</b>	<b>-8.3%</b>	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
<b>Operating Income(Loss)</b>	<b>\$ (232,662)</b>	<b>\$ (225,910)</b>	<b>\$ (107,730)</b>	<b>\$ (44,026)</b>	<b>\$ (92,379)</b>	<b>\$ (207,147)</b>	<b>-8.3%</b>	
<b>Non-Operations</b>								
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%	
<b>Income(Loss)</b>	<b>\$ (232,662)</b>	<b>\$ (225,910)</b>	<b>\$ (107,730)</b>	<b>\$ (44,026)</b>	<b>\$ (92,379)</b>	<b>\$ (207,147)</b>	<b>-8.3%</b>	
<b>Additional Funding Sources</b>								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
<b>Balance</b>	<b>\$ (232,662)</b>	<b>\$ (225,910)</b>	<b>\$ (107,730)</b>	<b>\$ (44,026)</b>	<b>\$ (92,379)</b>	<b>\$ (207,147)</b>	<b>-8.3%</b>	

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	\$ -	

2024 Actual as of December 31, 2023



Division	43	Recreation & Parks						
Department	4370	Contracted Maintenance						
Income Statement	2023	2023	2024	2024	2024	2025		
	Budget	Actual	Budget	Actual	Projected	Budget		Change from Last Audited FS
<b>Operations</b>								
Operating Revenue	\$ 214,500	\$ 233,793	\$ 234,693	\$ 130,379	\$ 238,224	\$ 246,500		5.4%
Internal Revenue	-	-	-	-	-	-		0.0%
<b>Total Operating Revenue</b>	<b>\$ 214,500</b>	<b>\$ 233,793</b>	<b>\$ 234,693</b>	<b>\$ 130,379</b>	<b>\$ 238,224</b>	<b>\$ 246,500</b>		<b>5.4%</b>
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%
<b>Total Operating Expense</b>	<b>\$ (206,703)</b>	<b>\$ (196,154)</b>	<b>\$ (246,001)</b>	<b>\$ (94,471)</b>	<b>\$ (214,512)</b>	<b>\$ (174,216)</b>		<b>-11.2%</b>
<b>Operating Contribution</b>	<b>\$ 7,797</b>	<b>\$ 37,638</b>	<b>\$ (11,308)</b>	<b>\$ 35,907</b>	<b>\$ 23,712</b>	<b>\$ 72,284</b>		<b>92.0%</b>
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	(21,971)	-	(10,985)	(25,621)		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
<b>Operating Income(Loss)</b>	<b>\$ 7,797</b>	<b>\$ 37,638</b>	<b>\$ (33,279)</b>	<b>\$ 35,907</b>	<b>\$ 12,727</b>	<b>\$ 46,663</b>		<b>24.0%</b>
<b>Non-Operations</b>								
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%
<b>Income(Loss)</b>	<b>\$ 7,797</b>	<b>\$ 55,138</b>	<b>\$ (33,279)</b>	<b>\$ 35,907</b>	<b>\$ 12,727</b>	<b>\$ 46,663</b>		<b>-15.4%</b>
<b>Additional Funding Sources</b>								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
<b>Balance</b>	<b>\$ 7,797</b>	<b>\$ 55,138</b>	<b>\$ (33,279)</b>	<b>\$ 35,907</b>	<b>\$ 12,727</b>	<b>\$ 46,663</b>		<b>-15.4%</b>

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



2024 Actual as of December 31, 2023



Division	43	Recreation & Parks
Department	4600	Tahoe Vista Rec Area
	2023	2023
	Budget	Actual
Income Statement	2024	2024
	Budget	Actual
	Projected	2025
		Budget
		Change from Last Audited FS
<b>Operations</b>		
Operating Revenue	\$ 38,500	\$ 92,869
Internal Revenue	-	-
<b>Total Operating Revenue</b>	\$ 38,500	\$ 92,869
Salaries and Wages	\$ (64,173)	\$ (44,148)
Employee Benefits	(31,552)	(23,460)
Outside Services/Contractual	-	(1,500)
Utilities	(6,969)	(6,041)
Other Operating Expenses	(5,800)	(2,168)
Insurance	-	-
Internal Expense	(9,475)	(10,092)
Debt Service	-	-
Depreciation	-	-
<b>Total Operating Expense</b>	\$ (117,969)	\$ (87,409)
<b>Operating Contribution</b>	\$ (79,469)	\$ 5,460
Allocation of Base	-	-
Allocation of Fleet	-	-
Allocation of General & Administrative	-	-
<b>Operating Income(Loss)</b>	\$ (79,469)	\$ 5,460
<b>Non-Operations</b>		
Property Tax Revenue	\$ -	\$ -
Community Facilities District (CFD 94-1)	-	-
Grant Revenue	345,000	345,000
Interest	-	18
Other Non-Op Revenue	-	359,700
Capital Contribution	-	-
Other Non-Op Expenses	-	-
<b>Income(Loss)</b>	\$ 265,531	\$ 350,478
<b>Additional Funding Sources</b>		
Allocation of Non-Operating Revenue	\$ -	\$ -
Transfers	-	-
<b>Balance</b>	\$ 265,531	\$ 350,478

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

2024 Actual as of December 31, 2023



Division Department	51 5100	Recreation & Parks Event Center Operations						
Income Statement	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected	2025 Budget	Change from Last Audited FS	
<b>Operations</b>								
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%	
<b>Total Operating Revenue</b>	<b>\$ 461,455</b>	<b>\$ 588,387</b>	<b>\$ 470,371</b>	<b>\$ 276,075</b>	<b>\$ 472,842</b>	<b>\$ 558,544</b>	<b>-5.1%</b>	
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%	
<b>Total Operating Expense</b>	<b>\$ (692,765)</b>	<b>\$ (673,893)</b>	<b>\$ (803,088)</b>	<b>\$ (385,678)</b>	<b>\$ (779,344)</b>	<b>\$ (788,423)</b>	<b>17.0%</b>	
<b>Operating Contribution</b>	<b>\$ (231,310)</b>	<b>\$ (85,506)</b>	<b>\$ (332,717)</b>	<b>\$ (109,603)</b>	<b>\$ (306,502)</b>	<b>\$ (229,879)</b>	<b>168.8%</b>	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
<b>Operating Income(Loss)</b>	<b>\$ (231,310)</b>	<b>\$ (85,506)</b>	<b>\$ (332,717)</b>	<b>\$ (109,603)</b>	<b>\$ (306,502)</b>	<b>\$ (229,879)</b>	<b>168.8%</b>	
<b>Non-Operations</b>								
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%	
<b>Income(Loss)</b>	<b>\$ (165,685)</b>	<b>\$ (85,506)</b>	<b>\$ (332,717)</b>	<b>\$ (104,053)</b>	<b>\$ (300,952)</b>	<b>\$ (229,879)</b>	<b>168.8%</b>	
<b>Additional Funding Sources</b>								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
<b>Balance</b>	<b>\$ (165,685)</b>	<b>\$ (85,506)</b>	<b>\$ (332,717)</b>	<b>\$ (104,053)</b>	<b>\$ (300,952)</b>	<b>\$ (229,879)</b>	<b>168.8%</b>	

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

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

Division	51	Recreation & Parks	2022	2023	2024	2025			
Department	5100	Event Center Operations	Budget	Budget	Budget	Budget			
Additional Information for Selected Accounts									
4465	Contractual Services								
	Linen Services	\$	840	\$	2,400	\$	2,100	\$	2,350
	Carpet Cleaning		4,000		2,500		-		-
	Seasonal Lighting		5,000		1,500		1,500		1,500
	Alarm Service		400		360		840		780
	Tank System Test		560		560		700		900
	Web Camera		1,194		1,194		1,200		-
	Rendering		600		600		600		300
	Pest Control		1,140		1,200		1,452		1,800
	Shredding		-		480		400		450
	Kitchen Appliance & Repairs		5,900		1,800		-		-
	Wallpaper Lakeview Suite/ Paint		-		-		-		-
	HVAC Maintenance		1,300		1,300		2,400		1,400
	Fire Extinguisher Service		312		350		450		1,000
	Fire Suppression/Hood Inspection		500		500		500		500
	Snow Removal		14,520		11,000		21,505		22,075
	Total Contractual Services		\$ 36,266		\$ 25,744		\$ 33,647		\$ 33,055
4610	Operating Supplies								
	Coffee Service Supplies	\$	440	\$	280	\$	200	\$	360
	Light Bulbs		720		600		-		-
	Various Hardware & Operating Supplies		8,400		11,520		14,000		10,900
	Total Operating Supplies		\$ 9,560		\$ 12,400		\$ 14,200		\$ 11,260
4640	Equipment								
	Ice Machine	\$	-	\$	5,400	\$	-	\$	-
	Snow Blower		-		4,200		-		-
	Service ware		5,000		7,000		5,000		-
	Carpet Cleaning Machine		4,500		-		-		-
	Ballroom Blinds		-		-		7,500		5,000
	Various Furniture		-		-		-		8,000
	Total Equipment		\$ 9,500		\$ 16,600		\$ 12,500		\$ 13,000
4710	Repair & Maint. - Buildings								
	Miscellaneous Building Repairs	\$	9,600	\$	14,400	\$	24,000	\$	6,000
	HVAC System Repairs		-		-		-		2,520
	Restroom Upgrades		12,000		-		-		-
	Doors & Locks		8,000		-		-		5,100
	Total Repair & Maint. - Buildings		\$ 29,600		\$ 14,400		\$ 24,000		\$ 13,620
4900	Advertising								
	Web Maintenance and Advertising	\$	16,000	\$	-	\$	-	\$	-
	Bridal Guides		2,500		21,140		14,500		18,500
	Google Marketing		8,024		-		-		-
	Video & Photo Collateral		-		6,000		-		-
	Printed Advertisement		-		-		-		1,200
	Internet Presence/Social Media		-		19,200		23,700		23,700
	Total Advertising		\$ 26,524		\$ 46,340		\$ 38,200		\$ 43,400

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 & Staffing Schedule



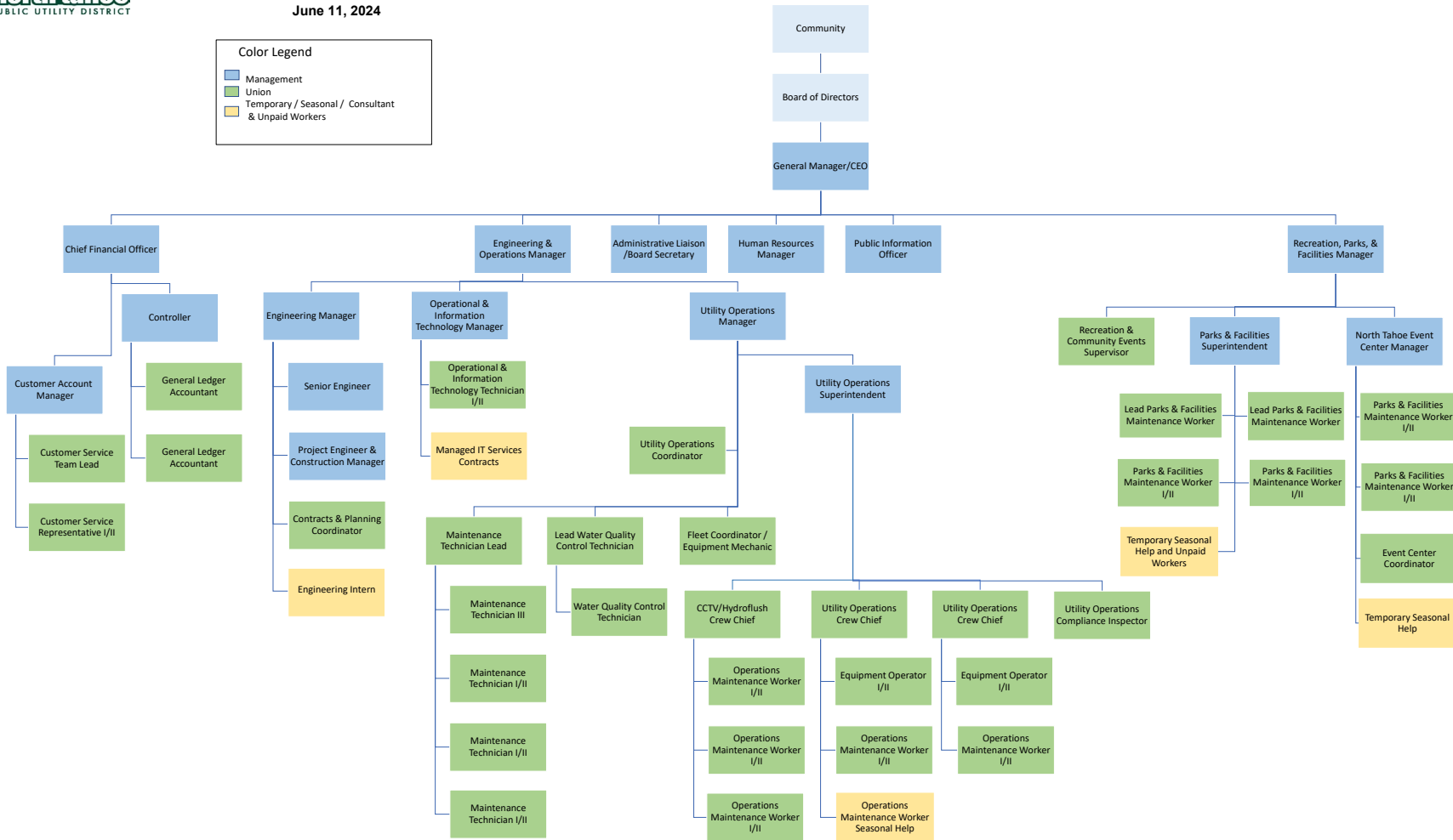
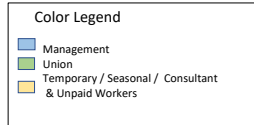
## Staffing Schedule

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



# FISCAL YEAR 2024/2025 ORGANIZATIONAL CHART

June 11, 2024



# North Tahoe Public Utility District

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		



**NORTH TAHOE  
PUBLIC UTILITY DISTRICT**

**DATE:** August 22, 2024 **Item:** G-2

**FROM:** Recreation, Parks, & Facilities Manager

**SUBJECT:** Recommend Adoption of a Naming of District Parks and Facilities, Commemorative Seating Program, and Friends of the Park Recognition Board Policy; and Recommend Adoption of a Friends of the Park Resolution

**RECOMMENDATION:**

That the Commission provides a recommendation to the Board of Directors to adopt a Naming of District Parks and Facilities, Commemorative Seating Program, and Friends of the Park Recognition Board Policy; and

That the Commission provides a recommendation to the Board of Directors to adopt a Friends of the Park Resolution.

**DISCUSSION:**

In August 2023, staff engaged both the Recreation and Parks Commission and the Board of Directors in discussion about the current District Policy on Naming of District Parks and Facilities as well as creating a new related policy on commemorative seating and a plaque recognition board. This item was also agendaized and discussed at the February 2024 and June 2024 Commission meeting and the March 2024 Board meeting. Through several rounds of discussion, Commissioners and Directors provided feedback on terms and pricing of commemorations, impacts of potential vandalism, replacement, and maintenance of benches, as well as setting a limited inventory. Staff has revised the Policy to reflect feedback from Commission and Directors.

The Policy covers guidelines, the process to request, the terms of applicable commemorations, and the design and size of plaques. Also within the Policy are three Exhibits. The first Exhibit is the application to request a Commemoration in the form of seating or a plaque. The second Exhibit shows inventory and locations for the benches, cubes, or plaques. Finally, the third Exhibit sets the prices for the commemorations and recognitions. As written in the Policy, any changes to the Exhibits will be under the direction of the Commission and Board.

Tying into the Commemoration discussion is the Friends of the Park Fund. Initiated in 2008, the Fund was created to support the building and maintenance of park facilities. As the Fund is reactivated through the establishment of this Policy, Commissioners are encouraged to review the updated Resolution language to ensure that the withdrawal of funds meets the

desires and goals set by the Commission and Directors for the future of the Recreation, Parks, and Facilities Department.

Staff will lead Commissioners in a PowerPoint presentation which summarizes the entirety of the policy, including the process for implementation, and the bench and display board selected for commemorations. Commissioners are encouraged to provide feedback and recommend Board approval of Policy and Resolution.

#### **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. The program has been designed to generate between \$1,500-\$15,000 per Commemoration and a nominal 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:**

- Powerpoint Presentation
- Naming of District Parks and Facilities, Commemorative Seating Program, and Friends of the Park Recognition Board Policy (clean)
- Naming of District Parks and Facilities, Commemorative Seating Program, and Friends of the Park Recognition Board Policy (redline)
- TTCF Friends of the Park Resolution
- Landscape Forms Generation 50 Bench

#### **REVIEW TRACKING:**

Submitted By: <u></u>	Approved By: <u></u>
Amanda Oberacker Recreation, Parks, and Facilities Manager	Bradley A. Johnson, P.E. General Manager/CEO



# Commemorative Seating Program and Friends of the Park Recognition Board

---

August 22, 2024



# History

---



- 1980 – 2022: Various commemorations and memorial plaques installed throughout the District
- 2008: Establishment of Friends of the Park Fund with Tahoe Truckee Community Foundation
- 2013: Naming of District Facilities Policy adopted
- 2023: Introduction of Commemorative Seating Program
- 2024: Introduction of Friends of the Park Recognition Board

# Policy Update

---



Updates to the policy have been made in the following areas:

1. Naming of District Parks and Facilities –Process update, no material change. Formatted with guidelines, process and timeline.
2. Tree Fund – Removed.
3. Commemorative Seating Program – Introduced with guidelines, process and timeline.
4. Friends of the Park Recognition Board – Introduced with guidelines, process and timeline.

# Commemorative Seating Details

## Bench Choice

### Landscape Forms Generation 50 Bench

Thermally Modified Ash  
Powder coated metal  
Made with 28% recycled material  
Built to last

## Bench Expense

Bench price	\$3,030
Plaque design & install	\$690
Freight	\$670
Install materials	\$500
Staff cost & tax	tba



# Commemorative Seating Details

## Bench Choice

Existing granite bench or cube at TVRA

## Plaque Installation Expense

Plaque \$400

Labor and material to recess, install grout  
and finish plaque on seating \$3,000



# Commemorative Seating Details

---

## Location Options

### **North Tahoe Regional Park**

- Fields
- Trails
- Pickleball & Tennis Court plazas
- Disc golf tees

### **Tahoe Vista Recreation Area**

- Scenic overlook existing bench
- Scenic overlook existing cube
- Beach

TOTAL AVAILABLE COMMEMORATIONS 25 +

ADDITIONAL SEATING WILL BE CONSIDERED AT BOARD DISCRETION

# Friends of the Park Recognition Board Details

- Located within the North Tahoe Regional Park (exact location to be determined, but accessible year-round)
- Donor Board gives individuals an opportunity to recognize people or pets that considered North Tahoe special.
- Attainable price range



# Plaque details



10"x 2"

Up to three lines of engraved text on metal

**North Tahoe Regional Park**  
*Trails, Courts, Fields and Friendships*

**Coyotes & Bears**  
*Ravens and chickadees*  
*Dogs on leashes*

10.00"

2.00"



# Terms

---



1. Terms are 10-years from the date of installation.
2. At the culmination of the 10-year timeframe, the donor will be contacted to either renew the plaque at the current dollar amount or discontinue the commemoration/recognition and have the plaque removed and returned to the donor. The seating will remain the property of the District.
3. Cumulative 10-year commemorations can be purchased for a discount at the time of initial purchase. Current rates for all terms are listed in handout.
4. 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.

# Fees



## North Tahoe Regional Park

LOCATION	10-Year	20-Year	30- Year
Lake View Bench	\$10,000	\$18,000	\$22,500
Forest View Bench	\$7,500	\$13,500	\$16,875
Friends of the Park Plaque	\$500	\$900	\$1,125

## Tahoe Vista Recreation Area

LOCATION	10-Year	20-Year	30- Year
Lake View Bench	\$10,000	\$18,000	\$22,500
Scenic Overlook Square	\$15,000	\$27,000	\$33,750
Scenic Overlook Bench	\$20,000	\$36,000	\$45,000

# Friends of the Park

---

- Established in 2008 to provide support for improvement projects at the Districts Parks and Facilities.
- This fund, a 501c3 housed by the Truckee Tahoe Community Foundation (TTCF), will be the home for contributions made for Commemorations and Recognitions.
- Once applications are approved, the applicant will submit payment to the Friends of the Park fund.
- Asset and installation costs will be reimbursed to NTPUD via request to TTCF.
- Friends of the Park fund balance can be used to support NTPUD Recreation and Park projects and programs, as explained in the Resolution.

# Friends of the Park



- TTCF provides different investment options for their funds. Friends of the Park is currently 100% allocated to Long-Term Portfolio. Changes to asset allocation to enable more regular withdraw of funds will be made via future policy

## Tahoe Truckee Community Foundation

### Donor Investment Options

	ESG Long-Term Portfolio	Long-Term Portfolio	Intermediate Fixed Income Portfolio	Cash Management Portfolio
Objective	Aligning long-term dollars with donor and TTCF values.	Exceed an absolute annualized rate of return of 6.5%	Preservation of purchasing power	Preservation of capital and liquidity
Investment Profile	Diversified, multi-asset class portfolio, positively and negatively screened on Environmental, Social and Governance issues.	Diversified, multi-asset class portfolio, including cash, fixed income, equities, alternative investments, and impact investments.	Government and corporate bonds with a maximum average duration of four years and no single maturity greater than 10 years.	Cash and money market equivalents
Donor Profile	Spending plans longer than 5 years, and Endowment funds, whose donors wish to align their assets with their values.	Spending plans longer than 5 years, and Endowment funds	Spending plans longer than one year, but less than 5 years	Short-term (less than one year) spending plans
Asset Allocation Guidelines	Cash 2%-10% Fixed 15%-25% US Equity 30%-50% Int'l Equity 20%-40% Alternatives 0%-15% Impact 0%-5%	Cash 2%-10% Fixed 15%-25% US Equity 30%-50% Int'l Equity 20%-40% Alternatives 5%-15% Impact 0%-5%	Cash 0%-50% Fixed 50%-100% US Equity 0%-0% Int'l Equity 0%-0% Alternatives 0%-0% Impact 0%-0%	Cash 100%-100% Fixed 0%-0% US Equity 0%-0% Int'l Equity 0%-0% Alternatives 0%-0% Impact 0%-0%

# Approval Process

---

- The Naming of District Parks and Facilities, Commemorative Seating Program, and Friends of the Park Recognition Board Policy lines out the:
  - Application and approval (Exhibit A)
  - Terms of commemoration (within Policy)
  - Locations of commemorative seating (Exhibit B)
  - Prices for commemoration and recognition (Exhibit C)
- Upon recommendation from Commissioners and approval from Board, staff will proceed with execution of Policy. Staff process for execution will consist of:
  - Review and approval of application
  - Implementation of commemoration or recognition

# Attachments

---

1. Policy with exhibits (redline and clean version)
2. Landscape Form Bench details
3. Friends of The Park Fund Resolution



## NORTH TAHOE PUBLIC UTILITY DISTRICT

**POLICY: Naming of District  
Parks and Facilities**

**NUMBER: 05-02**

**EFFECTIVE:**

**Index:** Recreation, Parks and Facilities Department  
Naming of Parks and/or District Facilities  
Commemorative Seating Program

**POLICY:** Naming of District Parks and Facilities, Commemorative Seating Program, and Friends of the Park Recognition Board

**PURPOSE:** The Parks owned and operated by the North Tahoe Public Utility District (District) have become an important part of the local community. As such, individuals and groups currently, and well into the future, wish to acknowledge individuals for their contribution to the Parks and the community in general. Additionally, family members may wish to acknowledge other members of their family. In order to ensure a consistent and appropriate response to all requests this policy was created.

### **NAMING OF PARKS OR FACILITIES**

#### **Naming of a Park**

All of the Parks presently owned by the District are currently named appropriately. Changing the name of a park significantly impacts numerous individuals, governmental entities, and the community. Therefore, it is the District's policy not to rename any of the existing Parks.

1. The intent of naming is for permanent recognition. The renaming of Park facilities is strongly discouraged. It is recommended that efforts to change a name be subject to the most critical examination so as not to diminish the original justification for the name or discount the value of the prior contributors.
2. Only those facilities named for geographic location or outstanding feature should be considered for renaming.
3. Facilities named after individuals should never be changed unless it is found that the individual's personal character is or was such that the continued use of their name for a park or facility would not be in the best interest of the community.

#### **Naming of Facilities within a Park**

Facilities within Parks (i.e. playfields, playgrounds, picnic shelters, etc.) can be named separately from the Parks and facilities they are in, subject to the general approval process described throughout the policy. Requests to name or rename a portion of the park, trail, facility, or garden within the park will be considered when, and if, the following guidelines are met.

#### **Guidelines**

1. For District to consider naming of Facilities within a Park, the requested name must have significant impact within the North Lake Tahoe region. Names should

provide some form of individual identity. Examples of a significant impact are provided below but are not intended to be a comprehensive list:

- a. Commonly recognized historical event, group, or individual.
  - b. An individual or group who contributed significantly to the acquisition or development of the Park and/or individual facility.
  - c. An individual who provided an exceptional service in the interest of the park system as a whole.
  - d. An individual who provided an exceptional service in the interest of the community as a whole.
2. For District to consider naming of facilities or Parks, the contributions of said individual or group must be well documented and broadly acknowledged within the community.
  3. An endowment or bequest is a welcome piece to accompany any facility naming request, but requests must meet above requirements first. This allows for ongoing maintenance and operations of said facility.

### **Process**

1. The request for naming gardens, trails, facilities, or memorials must begin with a written proposal to the Recreation, Parks and Facilities Manager providing sufficient information as to how the proposed name satisfies the criteria of the Park naming guidelines.
  - a. Adequate historical or descriptive information, including a biographical sketch which shall provide evidence of contributions to community, park, facility or District shall be provided to validate the proposed name, so that staff may have a clear understanding and appreciation for the request.
  - b. A proposal to commemorate an individual must contain evidence of support for the name and its application. Such evidence may be letters from local residents, government officials, and/or community leaders. The proposal may also include petitions containing signatures of local citizens.
  - c. When naming after a person or persons, written documentation of approval by next of kin to be honored (if available/possible) is required as part of the proposal.
2. The Recreation, Parks and Facilities Manager will review the proposal for adherence to the stated criteria and authentication of statements relative to the contributions of an individual. If the request is incomplete, staff will contact the applicant and provide them with the opportunity to resubmit a revised request.
3. If the Recreation, Parks and Facilities Manager determines a naming application meets the recognition policy guidelines, the complete application and any accompanying documents will be submitted to a joint meeting of the Recreation and Parks Commission and Board Recreation and Parks Committee held at the first available Commission meeting. The Recreation, Parks and Facility Manager will notify the Board of Directors at its next regular Board meeting of the receipt of a request and complete application.
4. The Recreation and Park Commission and Recreation and Parks Committee will each take formal action to recommend or deny the request. If both the Commission and Committee recommend approval, the recommendation will then



go to the Board of Directors for review at the first available Board of Directors meeting.

5. Upon review by the Board of Directors, the Board of Directors will take formal action to proceed with or deny the request. If the Board of Directors vote to proceed with the naming request, staff will post a public notice of the recommended qualifying name for a 30-day period to solicit public comment and notify the public of the proposed facility naming. The notification will include the date, time, and place of the regularly scheduled Board meeting at which the Board of Directors will consider approving the naming request. Public comments must be in writing to the District and delivered within the 30-day public notice period.
6. At the next regularly scheduled Board meeting after the 30-day public notice period, the Board of Directors will consider any written public comment received as well as any public comment received during the meeting and will then take formal action to either approve, via Resolution, or deny the naming request.
7. If approved by the Board of Directors, the Recreation, Parks and Facilities Manager will then begin the process of formally changing the name of signage, informational bulletins, website and in other areas. The formal name changing process can take up to 12 months from date of initial approval.

### **Other Naming Alternatives**

1. Parks and facilities that are donated to the District can be named by deed restriction by the donor. The naming and acceptance of land is subject to approval by the District's Board of Directors. Facilities that are given with a request for naming shall include a fund for the ongoing maintenance and operations of said facilities.

### **COMMEMORATIVE SEATING PROGRAM**

. The Commemorative Seating Program provides a bench or comparable seating option with an engraved plaque to be installed within the North Tahoe PUD Parks and Facilities. This program gives 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 while providing a contribution that goes to support the North Tahoe PUD Friends of the Park Foundation. The North Tahoe PUD or North Tahoe PUD Friends of the Park Foundation may provide receipt or acknowledgement of any funds received but do not provide any warranty or assurance regarding the tax implications of any expenditure.

### **Guidelines**

1. A request for commemoration must be submitted via an application (Exhibit A). All applications must be submitted to the Recreation, Parks and Facilities Manager. The Manager will base approval of the request and the inscription on adherence to the stated criteria,
2. New benches will be selected and purchased by staff to ensure consistency throughout District facilities. Benches may not be altered by public. The bench that will be selected as well as current pricing of seating will be provided upon request.

3. In the case of destruction of property in the form of a natural disaster or unforeseeable circumstances, the District is not responsible for replacing the bench nor returning the donation to applicant. If vandalized during the course of the Commemoration, District will replace the product at no cost to the applicant.

### **Plaque Design**

1. The Commemorative Program will come with a personalized 10"x 2" plaque. Plaque inscription will be limited to three lines of text. Plaques will be ordered and installed by District to ensure consistency.

### **Commemorative Seating Locations**

There are a limited number of locations throughout District parks and facilities where a seating commemoration can be placed, and these locations are included as an attachment to this Policy (Exhibit B). Additional seating opportunities will be available via an update to Exhibit B and subject to Board approval

### **Commemoration Term**

1. 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 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.
2. Cumulative 10-year commemorations can be purchased for a discount at the time of initial purchase. Rates for all terms are listed in Exhibit C and may be updated by the Board of Directors.

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.

### **Process**

1. Applications (Exhibit A) must be completed and submitted to the Recreation, Parks and Facilities Manager. Applications will be honored once plaque inscription has been approved and fees received.
2. Upon approval 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.
3. 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.

## **FRIENDS OF THE PARK RECOGNITION BOARD**

The Friends of the Park Recognition Board gives individuals an opportunity to recognize meaningful people, pets or places in their lives through an artistic donor board at an attainable price range. Located within North Tahoe Regional Park, the Recognition Board will serve as a commemoration location for friends, pets, or family members that considered North Tahoe special. Recognition Board Plaques providing a contribution that goes to support the North Tahoe PUD Friends of the Park Foundation, which exists to support improvement projects at any of the Districts' parks and facilities, and District residents in their involvement and participation in the District's Recreation and Park Department sponsored events and programs.

### **Plaque Design**

The Friends of the Park Recognition Board will offer a personalized 10"x2" plaque. Plaque inscription will be limited to three lines of text. All plaques will be ordered and installed by District to ensure consistency.

### **Friends of the Park Recognition Board Term**

1. The Recognition board operates on 10-year cycles. Plaques are placed on a single frame that remains on display for 10-years. At the culmination of 10-years, the frame will be replaced with a new frame for the next 10-years.
2. The term of a Recognition Board 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 at the current dollar amount or have the plaque removed and returned to the donor.
3. Cumulative 10-year commemorations can be purchased for a discount at the time of initial purchase. Current rates for all terms are listed in Exhibit C.

It is the donor's responsibility to notify the North Tahoe PUD with any change in contact information during the timeframe of their Recognition. Should the original applicant decline to renew their existing plaque or fail to notify the District of an intent to rededicate, the plaque will be removed.

### **Process**

#### **Process**

1. A plaque request for the Recognition Board must be submitted via an application (Exhibit A). All requests must be submitted to the Recreation, Parks and Facilities Manager.
2. Applications will be honored once plaque inscription has been approved and fees received. Plaque will be installed within 12 months of approval of application.

**Approval:** \_\_\_\_\_  
General Manager/CEO

**Effective Date:** \_\_\_\_\_

**Revision History:**

**Version:** \_\_\_\_\_

**Effective Date:** \_\_\_\_\_



## NORTH TAHOE PUBLIC UTILITY DISTRICT

**POLICY: Naming of District  
Parks and Facilities**

**NUMBER: 05-02**

**EFFECTIVE: 09/10/2013**

**Index:** ~~Park~~[Recreation, Parks](#) and Facilities Department/~~Recreation and  
Parks~~

**Naming of Parks and/or District Facilities**

~~Donations for Plaques Citing Dedication of Facilities~~

~~North Tahoe Public Utility District Tree Fund~~[Commemorative Seating](#)

### Program

**POLICY:** **Naming of District Parks and Facilities, [Commemorative Seating Program](#), and [Friends of the Park Recognition Board](#)**

**PURPOSE:** The ~~parks~~[Parks](#) owned and operated by the North Tahoe Public Utility District (District) have become an important part of the local community. As such, individuals and groups currently, and well into the future, wish to acknowledge individuals for their contribution to the ~~parks~~[Parks](#) and the community in general. Additionally, family members may wish to acknowledge other members of their family. ~~We have received numerous requests, from renaming an entire park to dedicating a park bench.~~ In order to ensure a consistent and appropriate response to all requests this policy was created.

### **BACKGROUND INFORMATION:**

#### **NAMING OF PARKS OR FACILITIES**

##### **Naming of a Park**

##### **Naming of Parks**

All of the ~~parks~~[Parks](#) presently owned by the District are currently named appropriately. Changing the name of a park significantly impacts numerous individuals, ~~Governmental~~[governmental](#) entities, and the community. Therefore, it is the District's policy not to rename any of the existing ~~parks~~[Parks](#).

1. The intent of naming is for permanent recognition. The renaming of Park facilities is strongly discouraged. It is recommended that efforts to change a name be subject to the most critical examination so as not to diminish the original justification for the name or discount the value of the prior contributors.
2. Only those facilities named for geographic location or outstanding feature should be considered for renaming.
3. Facilities named after individuals should never be changed unless it is found that the individual's personal character is or was such that the continued use of their name for a park or facility would not be in the best interest of the community.

##### **Naming of Facilities within a Park**

Facilities within Parks (i.e. playfields, playgrounds, picnic shelters, etc.) can be named separately from the Parks and facilities they are in, subject to the general approval

process described throughout the policy. Requests to name or rename a portion of the park, trail, facility, or garden within the park will be considered when, and if, the following guidelines are met.

### Guidelines

1. For District to consider naming of Facilities within a Park, the requested name must have significant impact within the North Lake Tahoe region. Names should provide some form of individual identity. Examples of a significant impact are provided below but are not intended to be a comprehensive list:

~~Names should provide some form of individual identity related to:~~

- ~~1. The geographic location of the facility.~~
- ~~2. An outstanding feature of the facility.~~
  - ~~3. a.~~ Commonly recognized historical event, group, or individual.
  - ~~4. b.~~ An individual or group who contributed significantly to the acquisition or development of the ~~park~~Park and/or individual facility.
  - ~~5. c.~~ An individual who provided an exceptional service in the interest of the park system as a whole.
  - ~~6. d.~~ An individual who provided an exceptional service in the interest of the community as a whole.
- ~~7. The~~2. For District to consider naming of facilities or Parks, the contributions of ~~an~~said individual or group must be well documented and broadly acknowledged within the community.
- ~~8. 3.~~ An endowment or bequest ~~may~~is a welcome piece to accompany ~~a renaming of the~~any facility ~~to allow~~naming request, but requests must meet above requirements first. This allows for ongoing maintenance and operations of said facility.

### **~~Submission Process~~**

- ~~1. All parties wishing to propose names for~~The request for naming gardens, trails, facilities, or memorials must ~~submit~~begin with a written proposal to the Recreation, Parks and Facilities Manager providing sufficient information as to how the proposed name satisfies the criteria of the ~~park~~Park naming guidelines.
  - ~~2. a.~~ Adequate historical or descriptive information, including a biographical sketch which shall provide evidence of contributions to community, park, facility or District shall be provided to validate the proposed name, so that staff may have a clear understanding and appreciation for the request.
  - ~~3. b.~~ A proposal to commemorate an individual must contain evidence of support for the name and its application. Such evidence may be letters from local residents, government officials, and/or community leaders. The proposal may also include petitions containing signatures of local citizens.
  - ~~4. c.~~ When naming after a person or persons, written documentation of approval by next of kin to be honored (if available/possible) is required as part of the proposal.
- ~~5. 2.~~ The ~~Park~~Recreation, Parks and Facilities Manager will review the proposal for adherence to the stated criteria and authentication of statements relative to the contributions of an individual.

- ~~6.~~ If the request is incomplete, staff will contact the applicant ~~in writing~~, and provide them with the opportunity to resubmit a revised request.
3. If the Recreation, Parks and Facilities Manager determines a naming application meets the recognition policy guidelines, the complete application and any accompanying documents will be submitted to a joint meeting of the Recreation and Parks Commission and Board Recreation and Parks Committee held at the first available Commission meeting. The Recreation, Parks and Facility Manager will notify the Board of Directors at its next regular Board meeting of the receipt of a request and complete application.
4. The Recreation and Park Commission and Recreation and Parks Committee will each take formal action to recommend or deny the request. If both the Commission and Committee recommend approval, the recommendation will then go to the Board of Directors for review at the first available Board of Directors meeting.

### **Renaming of Parks Facilities**

- ~~1. The intent of naming is for permanent recognition. The renaming of parks facilities is strongly discouraged. It is recommended that efforts to change a name be subject to the most critical examination so as not to diminish the original justification for the name or discount the value of the prior contributors.~~
- ~~2. Only those facilities named for geographic location or outstanding feature should be considered for renaming.~~
- ~~3. Facilities named after individuals should never be changed unless it is found that the individual's personal character is or was such that the continued use of their name for a park or facility would not be in the best interest of the community.~~

### **Naming Process**

- ~~1. The District's Park and Facilities Manager will receive written naming applications for review.~~
- ~~2. For an individual (excluding historically significant individuals) to be considered, that person must have contributed significantly to the acquisition or development of the park or facility, to the Park and Facilities Department overall, or to the community as a whole. The recommended name must be accompanied by a biographical sketch which shall provide evidence of contributions to the community, park, facility, or District's Park and Facilities Department overall.~~
- ~~3. If the Park and Facilities Manager determines a naming application meets the recognition policy guidelines, then~~5. Upon review by the Board of Directors, the Board of Directors will take formal action to proceed with or deny the request. If the Board of Directors vote to proceed with the naming request, staff will post a public notice of the recommended qualifying name will occur twice during for a 30-day period in the local newspaper to solicit public comment and notify the public of the proposed facility naming. The notification will include the date, time, and place of the regularly scheduled Board meeting at which the Board of Directors will consider approving the naming request. Public comments and recommendations must be in writing to the Park and Facilities Manager and be postmarked District and delivered within the 30-day public notice period.
- ~~4. After the 30-day public notice period, the Park and Facilities Manager will submit the naming application for consideration by the District's Board of Directors.~~

6. At the next regularly scheduled Board meeting after the 30-day public notice period, the Board of Directors will consider any written public comment received as well as any public comment received during the meeting and will then take formal action to either approve, via Resolution, or deny the naming request.
7. If approved by the Board of Directors, the Recreation, Parks and Facilities Manager will then begin the process of formally changing the name of signage, informational bulletins, website and in other areas. The formal name changing process can take up to 12 months from date of initial approval.

### **Other Naming Alternatives**

1. Parks and facilities that are donated to the District can be named by deed restriction by the donor. The naming and acceptance of land is subject to approval by the District's Board of Directors. Facilities that are given with a request for naming ~~usually~~shall include a fund for the ongoing maintenance and operations of said facilities.
- ~~2. Facilities within parks (i.e. playfields, playgrounds, picnic shelters, etc.) can be named separately from the parks and facilities they are in, subject to the general approval process described throughout the policy.~~

### **Individual Recognition**

~~Recognition of individuals such as family members will be allowed through one of two District programs:~~

#### **COMMEMORATIVE SEATING PROGRAM**

. The Commemorative Seating Program provides a bench or comparable seating option with an engraved plaque to be installed within the North Tahoe PUD Parks and Facilities. This program gives 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 while providing a contribution that goes to support the North Tahoe PUD Friends of the Park Foundation. The North Tahoe PUD or North Tahoe PUD Friends of the Park Foundation may provide receipt or acknowledgement of any funds received but do not provide any warranty or assurance regarding the tax implications of any expenditure.

~~The first program is the Tree Fund established by the Board of Directors in 1984 to allow a family, company, or individual to dedicate trees or other plantings to an individual. In addition, for donations to the Tree Fund, the District will offer inscription space on a plaque which is displayed and maintained in the North Tahoe Event Center. When the dedication or gift includes the gift of a tree (or other plant) the Park and Facilities Department will provide its regular standard of landscape care for the tree or planting. If the tree or planting does not survive, the District will remove and/or replant the tree or planting at its sole discretion.~~

#### **Guidelines**

1. A request for commemoration must be submitted via an application (Exhibit A). All applications must be submitted to the Recreation, Parks and Facilities Manager. The Manager will base approval of the request and the inscription on adherence to the stated criteria.



2. New benches will be selected and purchased by staff to ensure consistency throughout District facilities. Benches may not be altered by public. The bench that will be selected as well as current pricing of seating will be provided upon request.
3. In the case of destruction of property in the form of a natural disaster or unforeseeable circumstances, the District is not responsible for replacing the bench nor returning the donation to applicant. If vandalized during the course of the Commemoration, District will replace the product at no cost to the applicant.

### **Plaque Design**

1. The Commemorative Program will come with a personalized 10"x 2" plaque. Plaque inscription will be limited to three lines of text. Plaques will be ordered and installed by District to ensure consistency.

### **Commemorative Seating Locations**

There are a limited number of locations throughout District parks and facilities where a seating commemoration can be placed, and these locations are included as an attachment to this Policy (Exhibit B). Additional seating opportunities will be available via an update to Exhibit B and subject to Board approval

~~The Tree Fund program was expanded in 1994 to include donation of a park bench dedicated to an individual. There are two types of benches that can be purchased for dedication. The first option is the District's current standard park bench. The second is an artist-created bench which is to be approved by the Park and Facilities Manager. In either case, a plaque recognizing the individual will be placed on or near the bench as determined by the Park and Facilities Manager.~~

### **Commemoration Term**

1. 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 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.
2. Cumulative 10-year commemorations can be purchased for a discount at the time of initial purchase. Rates for all terms are listed in Exhibit C and may be updated by the Board of Directors.

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. **Process**

1. Applications (Exhibit A) must be completed and submitted to the Recreation, Parks and Facilities Manager. Applications will be honored once plaque inscription has been approved and fees received.

2. Upon approval 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.
3. 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.

~~The second program is the Dedicated Plaque program. A plaque may be purchased from the District and placed in a designated location as determined by the Park and Facilities Manager for such recognition. Plaque dimensions may not exceed 18 inches by 24 inches.~~

### **FRIENDS OF THE PARK RECOGNITION BOARD**

The Friends of the Park Recognition Board gives individuals an opportunity to recognize meaningful people, pets or places in their lives through an artistic donor board at an attainable price range. Located within North Tahoe Regional Park, the Recognition Board will serve as a commemoration location for friends, pets, or family members that considered North Tahoe special. Recognition Board Plaques providing a contribution that goes to support the North Tahoe PUD Friends of the Park Foundation, which exists to support improvement projects at any of the Districts' parks and facilities, and District residents in their involvement and participation in the District's Recreation and Park Department sponsored events and programs.

~~Each program requires the dedicator to donate \$500 toward operation and maintenance of the dedicated donation. The District will make every effort to preserve and protect any dedicated tree planting, plaque, or bench, and will provide its regular standard of care and maintenance.~~

~~If necessary, due to the repair of surrounding areas, construction or redesign of a park or facility, the plaque or bench may be relocated. Should the plaque or bench be damaged, the District will remove or repair the item at its sole discretion.~~

### **Plaque Design**

The Friends of the Park Recognition Board will offer a personalized 10"x2" plaque. Plaque inscription will be limited to three lines of text. All plaques will be ordered and installed by District to ensure consistency.

~~Donations and gifts to the District's parks and facilities are gratefully accepted.~~

### **Friends of the Park Recognition Board Term**

1. The Recognition board operates on 10-year cycles. Plaques are placed on a single frame that remains on display for 10-years. At the culmination of 10-years, the frame will be replaced with a new frame for the next 10-years.

2. The term of a Recognition Board 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 at the current dollar amount or have the plaque removed and returned to the donor.

3. Cumulative 10-year commemorations can be purchased for a discount at the time of initial purchase. Current rates for all terms are listed in Exhibit C.

It is the donor's responsibility to notify the North Tahoe PUD with any change in contact information during the timeframe of their Recognition. Should the original applicant decline to renew their existing plaque or fail to notify the District of an intent to rededicate, the plaque will be removed.

### **Process**

### **Process**

1. A plaque request for the Recognition Board must be submitted via an application (Exhibit A). All requests must be submitted to the Recreation, Parks and Facilities Manager.
2. Applications will be honored once plaque inscription has been approved and fees received. Plaque will be installed within 12 months of approval of application.

**Approval:** \_\_\_\_\_  
General Manager/CEO

**Effective Date:** \_\_\_\_\_

**Revision History:**

**Version:** \_\_\_\_\_

**Effective Date:** \_\_\_\_\_

<b>Summary report:</b> <b>Litera Compare for Word 11.6.0.100 Document comparison done on</b> <b>8/14/2024 2:36:19 PM</b>	
<b>Style name:</b> Default Style	
<b>Intelligent Table Comparison:</b> Active	
<b>Original filename:</b> Naming of District Facilities 091013.docx	
<b>Modified filename:</b> G-2 b Naming of District Parks and Facility Policy_Final 8.12.2024.docx	
<b>Changes:</b>	
<u>Add</u>	92
<del>Delete</del>	73
<del>Move From</del>	0
<u>Move To</u>	0
<u>Table Insert</u>	0
<del>Table Delete</del>	0
<u>Table moves to</u>	0
<del>Table moves from</del>	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
<b>Total Changes:</b>	165



**North Tahoe Public Utility District  
Commemorative Seating and Friends of the Park Recognition Board Application**

Applications must be filled out in full.  
Submit completed application to [parks@ntpud.org](mailto:parks@ntpud.org)

**Applicant Details:**

Applicant First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_

Applicant Mailing Address: Street: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

E-mail: \_\_\_\_\_

Cell Phone Number: \_\_\_\_\_ Alternate Phone Number: \_\_\_\_\_

**Plaque Location Request:**

**Tahoe Vista Recreation Area**

Commemorative Bench: ☐ Scenic Overlook Square: ☐ Scenic Overlook Bench: ☐

**North Tahoe Regional Park**

Commemorative Bench: ☐ Friends of the Park Recognition Board: ☐

If Commemorative seating has been selected, list desired location choices here (refer to seating locations list):

Preferred location #1: \_\_\_\_\_

Preferred location #2: \_\_\_\_\_

Preferred location #3: \_\_\_\_\_

**Plaque Information:**

Print memorial plaque inscription exactly as you would like to see on actual product. Your dedication will be manufactured in the exact same formatting and spelling as noted on the application.

Plaque is 10"x 2" of engraved metal. Option of 1-3 lines of text.

Line 1: 21 characters including spaces <sup>3</sup>/<sub>8</sub>" font:

\_\_\_\_\_

Line 2 (optional) 27 characters including spaces <sup>1</sup>/<sub>4</sub>" font:

\_\_\_\_\_



Line 3 (optional)- 27 characters including spaces ¼" font:

---

**Commemorative Bench Guidelines:**

1. A request for commemoration must be submitted via this application. All applications must be submitted to the Recreation, Parks and Facilities Manager at [parks@ntpud.org](mailto:parks@ntpud.org).
2. The Manager will base approval of the request and the inscription on adherence to the stated criteria.
3. New benches will be selected and purchased by staff to ensure consistency throughout District facilities and may not be altered by public.
4. In the case of destruction of property in the form of a natural disaster or unforeseeable circumstances, the District is not responsible for replacing the bench nor returning the donation to applicant. If vandalized during the course of the Commemoration, District will replace the product at no cost to the applicant.

**Plaque Design:**

1. The Commemorative Program will come with a personalized 10"x 2" plaque. Plaque inscription will be limited to three lines of text. Line one will have a 28-character limit with ¾" font. Lines two and three are optional and will be 42-character with ¼" font. All plaques will be ordered and installed by District to ensure consistency.

**Term:**

1. The term of a Commemorative Plaque and Recognition Board 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 at the current dollar amount or discontinue the commemoration/recognition and have the plaque removed and returned to the donor. The seating will remain the property of the District.
2. Cumulative 10-year commemorations can be purchased for a discount at the time of initial purchase. Current rates for all terms are available upon request.
3. 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.

**Approval Process:**

1. Applications must be completed and submitted to the Recreation, Parks and Facilities Manager at [parks@ntpud.org](mailto:parks@ntpud.org).
2. Following installation, all benches will be recorded in the District's Computerized Asset Management System software.



**Friends of the Park Recognition Board Approval Process:**

1. A plaque request for the Recognition Board must be submitted via an application. All requests must be submitted to the Recreation, Parks and Facilities Manager.
2. Applications will be honored once plaque inscription has been approved and fees received. Fees are payable to the Friends of the Park 501c3 Fund held by the Truckee Tahoe Community Foundation. Plaque will be installed within 12 months of approval of application.

**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

# North Tahoe Public Utility District Commemorative Seating Locations

NORTH TAHOE REGIONAL PARK	# AVAILABLE	TYPE	
Field 1 & parking lot	2	Lake View Bench	
Top of Field 2 stairs	2	Forest View Bench	
Top of Sunny Slope Sled Hill	2	Lake View Bench	
Lakeview Trail scenic view	1	Lake View Bench	
Northridge Trail scenic view	1	Lake View Bench	
Tennis Court plaza	2	Forest View Bench	

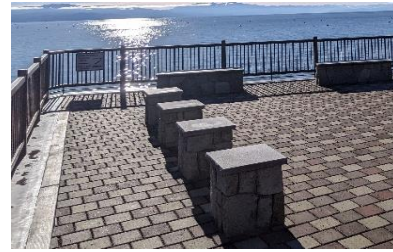


		Forest View Bench	
Pickleball Court plaza	2		
		Forest View Bench	
Various Disc Golf tees	3+		
		Forest View Bench	
Aspen ADA Trail	1		
		Forest View Bench	
Pam Emmerich Trailhead & Pinedro	1		

TAHOE VISTA RECREATION AREA	# AVAILABLE	TYPE
-----------------------------	-------------	------

		Scenic Overlook Cube
--	--	----------------------------

Scenic overlook cube	4	
----------------------	---	--



		Scenic Overlook Bench
--	--	-----------------------------

Scenic overlook bench	2	
-----------------------	---	--



		Lake View Bench
--	--	--------------------

Beach bench	3	
-------------	---	--



# Pricelist

## North Tahoe Public Utility District

875 National Avenue  
Tahoe Vista, CA 96148  
[www.ntpud.org](http://www.ntpud.org)



### North Tahoe Regional Park

LOCATION	10-Year	20-Year	30- Year
Lake View Bench	\$10,000	\$18,000	\$22,500
Forest View Bench	\$7,500	\$13,500	\$16,875
Friends of the Park Plaque	\$500	\$900	\$1,125

### Tahoe Vista Recreation Area

LOCATION	10-Year	20-Year	30- Year
Lake View Bench	\$10,000	\$18,000	\$22,500
Scenic Overlook Square	\$15,000	\$27,000	\$33,750
Scenic Overlook Bench	\$20,000	\$36,000	\$45,000

## **RESOLUTION 2024-21**

### **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT REGARDING THE FRIENDS OF THE PARK FUND**

**WHEREAS**, in 2008, the North Tahoe Public Utility District's ("District") Board of Directors, through a partnership with the Tahoe Truckee Community Foundation ("TTCF"), created the Friends of the Park Donor Advised Fund ("Fund") as an ongoing source of financial support for a variety of projects in the North Tahoe Regional Park, and other park facilities owned and operated by the District's Recreation, Parks and Facilities Department which were identified in the District's Recreation and Parks Master Plan; and

**WHEREAS**, the intent of the Fund is to enhance the District's facilities and programs by augmenting the budget of the District's Recreation, Parks and Facilities Department to address unmet needs; and

**WHEREAS**, the District's Board of Directors desires to expand the authorized expenditures from the Fund to support (1) improvement projects at any of the District's parks and facilities, and (2) District residents in their involvement and participation in the District's Recreation, Parks and Facilities Department sponsored events and programs; and

**WHEREAS**, the District's Board of Directors desire to revise the process for expending dollars from the Fund to require the District's General Manager's and Chief Financial Officer's signatures.

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

1. Incorporation of Recitals:

The Recitals set forth above are true and incorporated herein and made an operative part of this Resolution.

2. Authorized Expenditures of Fund.

The District's Board of Directors hereby authorizes monies withdrawn from the Fund to be spent on the following: (1) improvements to any of the District's parks and facilities; and (2) supporting District residents in their involvement and participation in District sponsored events and programs.

3. Withdrawal of Funds.

- a) Signatures from both the District's General Manager and Chief Financial Officer are required to request a withdrawal of monies from the Fund.

4. Severability.

If any section, subsection, clause or phrase in this Resolution or the application thereof to any person or circumstance is for any reason held invalid, the validity of the remainder of this Resolution or the application of such provisions to other persons or circumstances shall not be affected thereby. The Board hereby declares that it would have passed this Resolution and each section, subsection, sentence, clause, or phrase thereof, irrespective of the fact that one or more sections, subsections, sentences, clauses or phrases or the application thereof to any person or circumstances be held invalid.

5. Effective Date of Resolution.

This Resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH  
TAHOE PUBLIC UTILITY DISTRICT THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2024, BY THE  
FOLLOWING ROLL CALL VOTE:**

**AYES:**

**NOES:**

**ABSENT:**

---

**Sarah Coolidge  
President, Board of Directors**

**ATTEST:**

---

**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.

## Backed Bench



## Litters



## Backless Bench



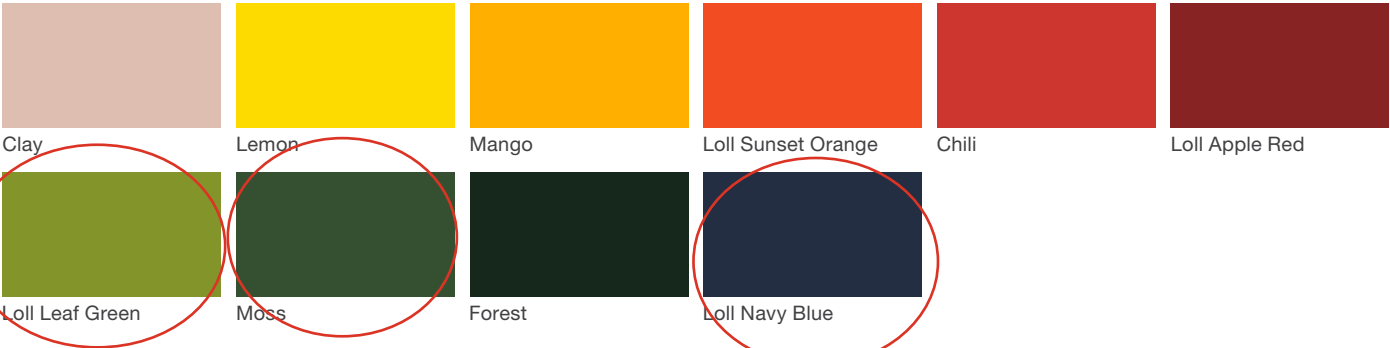


# Generation 50

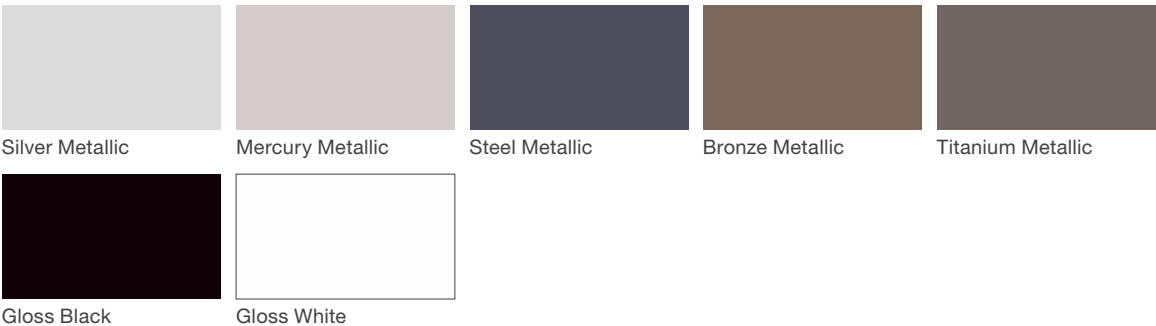
landscapeforms®

## Material / Colors Sheet

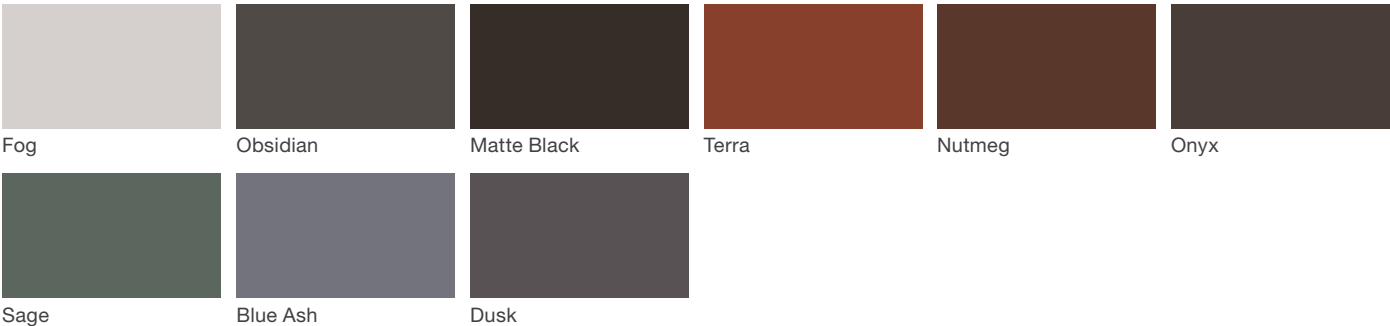
### Vivid Series - Powdercoated Metal\* (Fine Texture)



### Neutral Series - Powdercoated Metal\*



### Architectural Series - Powdercoated Metal\* (Fine Texture)

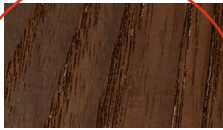


# Generation 50

landscapeforms®

## Material / Colors Sheet

### Woodgrains (Exterior, No Finish)\*



Domestically Sourced  
Thermally Modified Ash

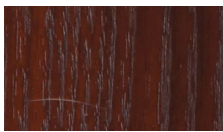


Ipe (P)



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](https://landscapeforms.com) for more information. Specifications are subject to change without notice. Landscape Forms supports the Landscape Architecture Foundation at the Second Century level.  
©2023 Landscape Forms, Inc.

[landscapeforms.com](https://landscapeforms.com) | [specify@landscapeforms.com](mailto:specify@landscapeforms.com)

# Generation 50 Bench

landscapeforms®

## 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](http://www.recyclealuminum.org); for steel: [www.recycle-steel.org](http://www.recycle-steel.org); for cardboard: [www.corrugated.org](http://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

landscapeforms®

## 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
-----	-------------	------------	-------------

**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
5	2"x10" Machine Bronze Plaque	\$ 690.00	\$ 3,450.00

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



**NORTH TAHOE  
PUBLIC UTILITY DISTRICT**

**DATE:** August 22, 2024

**ITEM:** G-3

**FROM:** Recreation, Parks and Facilities Department

**SUBJECT:** Discuss Commissioners' Intent to Serve a 3-year term beginning in 2025

**RECOMMENDATION:**

Commissioners should provide direction to Staff by September 30, 2024, regarding their intent to serve another term on the NTPUD Park and Recreation Commission.

**DISCUSSION:**

The Recreation and Park Commissioners serve a term of three (3) years, staggered so that the entire Commission does not "term out" in the same year. This December, there will be openings for three (3) Commissioners.

The Commission has three (3) sitting Commissioners whose terms expire this year; Commissioner Slack-Cruz, Commissioner Stoltzman and Commissioner Heggen. Commissioner Slack-Cruz has given official notice of resigning from the Commission, effective August 2024. The District will begin the process to seek, interview, and select individuals interested in serving on the Commission. However, it is helpful to understand if the two (2) sitting Commissioners are interested in serving another term.

The opportunity to discuss this item and provide direction to Staff is presented to the Commissioners by this item. An individual Commissioner's decision to continue serving on the Commission is not necessary at this time but is requested by September 30, 2024.

**ATTACHMENTS:** NTPUD Recreation & Parks Commission Roster

**REVIEW TRACKING:**

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

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

**NORTH TAHOE PUBLIC UTILITY DISTRICT  
RECREATION AND PARKS COMMISSION  
2024**

<b>CURRENT TERM (Through 12/31)</b>	<b>NAME</b>	<b>EMAIL ADDRESS</b>	<b>NOTES</b>
2022-2024	Michael Stoltzman, Chair	<a href="mailto:mstoltzman@ntpud.org">mstoltzman@ntpud.org</a>	
2022-2024	Linda Slack-Cruz, Commissioner	<a href="mailto:lslackcruz@ntpud.org">lslackcruz@ntpud.org</a>	Resigned effective 8/2024
2022-2024	Ingrid Heggen, Commissioner	<a href="mailto:iheggen@ntpud.org">iheggen@ntpud.org</a>	
2023-2025	Ed Rudloff, Commissioner	<a href="mailto:erudloff@ntpud.org">erudloff@ntpud.org</a>	
2023-2025	Sean O'Brien Vice Chair	<a href="mailto:sobrien@ntpud.org">sobrien@ntpud.org</a>	
2023-2025	Jill Amen Alternate Commissioner	<a href="mailto:jamen@ntpud.org">jamen@ntpud.org</a>	
2023-2025	Nancy Williams Alternate Commissioner	<a href="mailto:nwilliams@ntpud.org">nwilliams@ntpud.org</a>	
2023-2024	Student	vacant	
2023-2024	Student	vacant	