



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

Monday, May 12, 2025 at 2:30 P.M.

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

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

A meeting of the North Tahoe Public Utility District Finance Committee will be held on Monday, May 12, 2025, 2:30 p.m. at the North Tahoe Public Utility District Administrative Offices, 875 National Ave. Tahoe Vista, CA 96148.

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

All written public comments received by 1:30 p.m. on May 12, 2025 will be distributed to the District Board Committee Members for their consideration at the meeting. Written comments may be emailed to mmoga@ntpud.org, mailed or dropped-off at NTPUD's Administrative Offices located at 875 National Ave., Tahoe Vista, CA. 96148.

1. CALL TO ORDER

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

3. TOPICS OF DISCUSSION

- a. [Review March Financial Statements – Recommendation to Full Board \(Pages 5-41\)](#)
- b. [Review Accounts Paid & Payable – Recommendation to Full Board \(Page 42\)](#)
- c. [Review North Tahoe Event Center Event Projections \(Page 16\)](#)
- d. [Review Cash Flow and Grant Revenue \(Pages 43-45\)](#)
- e. [Review and Discuss Accepting EPA Community Grant for Kings Beach Water Infrastructure Improvements – Recommendation to Full Board \(Pages 46-72\)](#)
- f. [Review the Fiscal Year 2025/2026 Budget Workshop Materials \(Pages 73-267\)](#)
- g. [Review Accounting Initiative Update](#)
- h. [Long Range Calendar \(Pages 268\)](#)

4. ADJOURNMENT



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: May 13, 2025

FROM: Chief Financial Officer

SUBJECT: Finance Committee Agenda Memo

SELECTED TOPICS OF DISCUSSION:

a. Review Draft Financial Statements as of March 31, 2025 – Recommendation to Full Board

Please refer to the memo titled *Draft Financial Reports through March 31, 2025*, provided to the Board of Directors and presented in a consolidated format at the request of the Finance Committee.

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

Weekly Check Review Questions:

Question: During the April 30, 2025 check run, we processed a \$51,649.00 payment to Prosser Building & Development, Inc. and a board member requested more information for the upcoming finance committee meeting.

History and Support: A Purchase Order of \$48,321.00 to Prosser Building & Development, Inc. (a licensed building contractor) was approved by the General Manager on February 14, 2025 for the NTEC Lakeview Room wooden feature wall and wooden wainscot with chair rail. A change order of \$3,328.00 was requested on April 4, 2025 and added trim and covered outlets and windows to the original purchase order. This was a capital project contract that was bid and executed under the Uniform Public Construction Cost Accounting Act rules and is discussed in greater detail in the monthly Planning and Engineering Department Board Report.

c. Review North Tahoe Event Projections as of March 31, 2025

NTEC staff continue to book reservations for the current and subsequent years. Through the nine months ending March 31, 2025, \$440k in room rent has been realized and reserved for FY25, compared to the FY25 budget of \$499k. NTEC staff is monitoring revenue projections closely and estimates a recovery of some of the shortfall in the last quarter of the fiscal year.

d. Review of Cash Flow and Grant Revenue

Cash Flow: FY25 cash flow is projected to be slightly lower than planned, primarily due to higher-than-budgeted capital outlay. However, this is partially offset by stronger-than-expected grant and interest income, as well as lower operating expenses. The Smart Meter Project (moved from FY28 to FY26), which required the early purchase of meters in the last quarter of FY25 is a relevant example of the dynamic impact of federal grants on capital projects.

Grant Revenue: Projected grant revenue for FY25 is \$961k, significantly higher than the annual budget of \$458k. The bulk of the difference relates to an unbudgeted grant of \$744k for the Tahoe Water for Fire Suppression Project and an additional unbudgeted award of \$120k for the NTEC Emergency Generator Project.

Grant Schedule (Awarded):

The current federal grant portfolio includes \$4.1 million in remaining award activity from total awards of \$5.8 million. In addition, more than \$3 million in awarded grant funds remains available for ongoing or future projects that have not yet been spent. These funds are tied to initiatives such as the Smart Meter Project, Trout Fire Protection Infrastructure, and other water and infrastructure improvements. Staff continue to monitor grant timelines and reporting requirements to ensure compliance and timely reimbursement.

e. Review and Discuss Accepting EPA Community Kings Beach Water Infrastructure – Recommendation to Full Board

The District has received \$1,250,000 in Congressionally Directed Spending identified in the Consolidated Appropriations Act of 2024 (P.L. 117-42) and administered via the Environmental Protection Agency (EPA) Community Grants Program.

In accordance with the Grant Management Policy, staff is recommending that the Board accept the Grant Agreement from the EPA. The \$1,250,00 grant requires a 20% match in the amount of \$312,500 for a minimum total project expenditure of \$1,568,280 to expend the full grant amount.

At the March 12, 2025 Board Meeting, the Board awarded a \$1,710,280 construction contract with Vinciguerra Construction Inc., to construct the 2025 Waterline Replacement Project that will construct 2,600 linear feet of 8-inch watermain in Trout and Brook Avenues to replace aging and undersized back-of-lot watermain in Kings Beach. The project will also include five (5) fire hydrants and the installation of 61 new water services and meters to the front of the parcels.

f. Review Fiscal Year 2025/26 Workshop Materials

A review and discussion by Finance Committee of the Draft Fiscal Year 2025/26 Operating Budget prior to Board workshop.

g. Accounting Initiatives

OpenGov – OpenGov programming issues for overnight integrations have been fixed. Budgeting functions played an important role in the generation of the FY 2025/26 budget and further improvements are being explored.

InvoiceCloud – Progress continues on the conversion with a target of 100% conversion by end of June 2025, so all of the customers are expected to be on the new system by first billing for next year.

GASB 101 Compensated Absences Monitoring – The new GASB 101 for Compensated Absences was implemented as of December 31, 2024. The monthly expenditure fluctuates month to month due to the timing of paid time off taken versus earned. The liability as of March 31, 2025, was reviewed and determined no additional adjustment was needed. The liability will be reviewed monthly and any true-up adjustment will be recorded quarterly if necessary. At year-end, a final adjusting journal entry will be made to classify the components of the liability by GASB reporting guidelines.

MUN's New Auditing Partner Update – The engagement letter was recently signed and we will be scheduling the main dates to formalize the audit process.

MUN 2024 Pension Audit - We have reviewed the Final Draft of the 2024 Pension Audit, now we are awaiting the final management representation letter and audit conclusion letter.

h. Review the Long Range Planning Calendar

REVIEW TRACKING:

Submitted by:



Patrick Grimes
Chief Financial Officer

Approved by:



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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: May 13, 2025

ITEM: H-3a

FROM: Finance Department

SUBJECT: Draft Financial Reports through March 31, 2025

DISCUSSION:

The following draft of the financial reports provides the revenue and expense status of the North Tahoe Public Utility District as of the month ending March 31, 2025. This report represents approximately 9 out of 12 months or 75% of the fiscal year.

All Funds: As of March 31, 2025, the District's financial performance is generally favorable compared to the FY25 budget. Consolidated net income totaled \$2.9 million, which is \$1.6 million above budget. Key factors contributing to this variance include unbudgeted grant revenue, increased interest income, the timing of operating expenses, and reduced general and administrative costs. Operating revenues were slightly below budget, but expenditure savings more than offset the revenue shortfall. Specific highlights include:

Line 32 – Net income of \$2.9M is \$1.6M higher than budgeted due to unbudgeted grant revenue, higher interest income, timing of operating expenses, and lower general and administrative expenses.

Line 4 – Operating revenue is slightly lower for the District.

Line 6 – Salaries and wages are under budget due to open positions.

Line 7 – Employee benefits are trending lower than budget at the District level due to open positions and a larger estimated increase in the budget than was experienced.

Line 8 and 10 – Addressed at the enterprise level.

Line 14 – Depreciation is slightly higher than anticipated due to the acceleration of capital projects.

Line 22 – Grant revenue is ahead of budget due to a number of unbudgeted grants, particularly those in the Water Fund related to fire protection infrastructure.

Line 23 – Interest income is higher than budget due to higher interest rates.

All Wastewater Funds: The Wastewater Funds reported a net loss of \$861,000, which was \$409,000 better than budgeted, primarily due to lower-than-anticipated operating costs. Specific highlights include:

Line 37 – Net loss of \$861k is \$409k lower than budgeted due to lower-than-anticipated operating expenses.
Line 4 – Operating revenue is slightly higher than budget.
Line 6 – Salaries and wages are lower than budgeted due to open positions.
Line 7 – Employee benefits are trending lower due to open positions and a larger estimated increase in the budget than was experienced.
Line 8 – Outside services expenses are below budget, primarily due to timing related to patch paving.
Line 10 – Other operating expenses are lower than budget due to changes in timing and deferral of non-essential items.
Line 14 – Depreciation expense is slightly lower than budget.
Line 21 – Allocation of administrative and general is under budget YTD as the Administrative and General Division is under budget overall, resulting in less expense to allocate to the divisions.
Line 31 – The District experienced a sewer spill in July 2024, due to third party damage, which led to \$212k in related costs. These costs are eligible for insurance coverage.

All Water Funds Highlights: the Water Funds reported net income of \$2.6 million, exceeding budget by \$919,000. This was primarily due to delayed operating expenses, favorable administrative allocation, and unbudgeted grant revenue related to fire protection infrastructure. Specific highlights include:

Line 37 – Net income of \$2.6M is \$919k higher than budgeted due to the timing of anticipated operating expenses, administrative allocation, and unbudgeted grant revenue for water fire protection infrastructure.
Line 4 – Operating revenue is slightly lower than anticipated due primarily to lower water usage.
Line 6 – Salaries are lower than budgeted due to open positions.
Line 7 – Employee benefits are trending lower due to open positions and a larger estimated increase in the budget than was experienced.
Line 8 – Outside services expenses are slightly under budget.
Line 10 – Other operating expenses are under budget due to timing of purchases for hydrants, materials, and meters.
Line 14 – Depreciation expense is higher than budget due to the timing of completed capital projects.
Line 21 – Allocation of administrative and general is under budget YTD as the Administrative and General Division is under budget overall, resulting in less expense to allocate to the divisions.

All Recreation & Parks Funds Highlights: The Recreation and Parks Funds net income of \$202k is \$16k higher than budgeted, primarily due to higher parking fees collected during the snow season and a lower general and administrative allocation offset by lower grant revenue and rentals. More than \$2 million of grants were recently awarded but majority of the revenue is scheduled for the next fiscal year. Specific

highlights include:

Line 37 – Net income of \$202k is \$16k higher than budgeted due primarily to a number of events including the lower grant revenue and rentals offset by higher parking fees collected during snow season the lower general and administrative allocation.

Line 4 – Recreation and Parks operating revenue is slightly lower than budget due to lower-than-anticipated room rent at NTEC (including internal usage), offset by higher NTRP parking revenue.

Line 6 – Higher salaries due to seasonal hours exceeding budgeted levels.

Line 7 – Benefits are lower than the budget estimate due to a larger estimated increase in the budget than was experienced.

Line 8 – Outside services expenses are slightly under budget.

Line 10 – Other operating expenses are over budget due to timing of equipment and operating supplies purchases.

Line 14 – Depreciation expense is higher than budget due to the timing of completed capital projects.

Line 21 – Allocation of administrative and general is under budget as the Administrative and General Division is under budget overall, resulting in less expense to allocate to the divisions.

North Tahoe Event Center (NTEC): NTEC experienced a higher-than-budgeted net loss of \$89,000, driven by lower-than-expected rental revenue. Room rental booked through March totaled \$440,000 against a fiscal year budget of \$499,000. Staff anticipates a potential recovery of a portion of the shortfall in the final quarter. Specific highlights include:

Line 37 – Net loss is higher than budget by \$89k, due primarily to lower-than-expected operating revenues.

Line 4 – Operating revenue is lower than budget by \$90k due to reduced activity in both external and internal rental events.

Line 6 – Salaries and wages are slightly higher than budget due to increased staffing for event coverage.

Line 7 – Employee benefits are less than budgeted due to a larger estimated increase in the budget than was experienced.

Line 8 & 10 – Outside services and other operating expenses exceeded budget by a combined \$2k.

Fleet Fund Highlights: The Fleet Fund operations produced net income \$49,000 above budget, primarily due to lower depreciation expense. Specific highlights include:

Line 37 – Net income is higher than budget by \$49k, due primarily to lower depreciation expense.

Line 6 – Salaries and wages are slightly higher than budget.

Line 7 – Employee benefits are slightly lower than budget due to a larger estimated increase in the budget than was experienced.

Line 8 & 10 – Outside services and other operating expenses are under budget by \$17k in aggregate.

General & Administrative Funds Highlights: The General and Administrative Funds reported higher-than-budgeted net income by \$174k, largely due to higher interest earnings and controlled expenses. Specific highlights include:

Line 37 – Net income of \$850k is \$174k higher than budgeted, due primarily to interest income exceeding the budget estimate.

Line 6 – Salaries and wages are slightly lower than budget.

Line 7 – Employee benefits are below budget due to a higher estimated increase in the budget than was actually incurred.

Line 8 – Outside services are under budget due to the timing of records retention project spending and software license invoices.

Line 10 – Other operating expenses are under budget due to the timing of community outreach, training, and computer equipment purchases.

Line 14 – Depreciation expense is lower than budget due to the timing of completed capital projects.

Line 21 – Allocation of administrative and general is under budget as the Administrative and General Division is under budget overall, resulting in less expense to allocate to the divisions.

ATTACHMENTS:

Financial Reports for March 31, 2025

REVIEW TRACKING:

Submitted by:



Patrick Grimes
Chief Financial Officer

Approved by:



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



**Statement of Revenues and Expenses
For the Period Ended March 31, 2025**

Income Statement	Month-To-Date				Year-To-Date				FY 2024
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 863,867	\$ 918,637	\$ (54,770)	-6.0%	\$ 8,754,285	\$ 8,745,395	\$ 8,890	0.1%	\$ 7,727,992
3 Internal Revenue	14,649	19,272	(4,623)	-24.0%	140,893	155,255	(14,362)	-9.3%	151,736
4 Total Operating Revenue	\$ 878,516	\$ 937,909	\$ (59,393)	-6.3%	\$ 8,895,178	\$ 8,900,650	\$ (5,472)	-0.1%	\$ 7,879,728
5									
6 Salaries and Wages	\$ (498,221)	\$ (487,311)	\$ (10,910)	-2.2%	\$ (4,522,333)	\$ (4,564,597)	\$ 42,264	0.9%	\$ (4,202,117)
7 Employee Benefits	(248,842)	(262,131)	13,289	5.1%	(2,113,815)	(2,312,279)	198,464	8.6%	(1,969,378)
8 Outside Services/Contractual	(136,038)	(116,240)	(19,798)	-17.0%	(1,078,808)	(1,289,001)	210,193	16.3%	(1,088,994)
9 Utilities	(67,701)	(66,240)	(1,461)	-2.2%	(673,530)	(660,412)	(13,118)	-2.0%	(592,140)
10 Other Operating Expenses	(78,397)	(134,098)	55,701	41.5%	(1,091,013)	(1,445,542)	354,529	24.5%	(1,135,807)
11 Insurance	(36,567)	(36,512)	(55)	-0.2%	(329,674)	(328,608)	(1,066)	-0.3%	(281,050)
12 Internal Expense	(14,649)	(19,272)	4,623	24.0%	(140,893)	(155,255)	14,362	9.3%	(149,708)
13 Debt Service	(1,426)	(1,426)	-	0.0%	(18,353)	(19,721)	1,368	6.9%	(29,151)
14 Depreciation	(320,340)	(320,713)	373	0.1%	(2,821,191)	(2,813,182)	(8,009)	-0.3%	(2,397,481)
15 Total Operating Expense	\$ (1,402,181)	\$ (1,443,943)	\$ 41,762	2.9%	\$ (12,789,610)	\$ (13,588,597)	\$ 798,987	5.9%	\$ (11,845,826)
16									
17 Operating Income(Loss)	\$ (523,665)	\$ (506,034)	\$ (17,631)	-3.5%	\$ (3,894,432)	\$ (4,687,947)	\$ 793,515	16.9%	\$ (3,966,098)
18									
19 Non-Operations									
20 Property Tax Revenue	\$ 575,000	\$ 575,000	\$ -	0.0%	\$ 5,175,000	\$ 5,175,000	\$ -	0.0%	\$ 4,725,000
21 Community Facilities District (CFD 94-1)	58,095	56,908	1,187	2.1%	522,857	512,175	10,682	2.1%	512,675
22 Grant Revenue	76,330	-	76,330	100.0%	961,947	248,000	713,947	287.9%	1,504,725
23 Interest	39,298	8,333	30,965	371.6%	264,696	75,000	189,696	252.9%	108,999
24 Other Non-Op Revenue	10,010	6,447	3,563	55.3%	171,249	57,647	113,602	197.1%	441,415
25 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
26 Other Non-Op Expenses	(10,299)	(8,333)	(1,966)	-23.6%	(328,689)	(75,000)	(253,689)	-338.3%	(139,689)
27 Income(Loss)	\$ 224,769	\$ 132,321	\$ 92,448	69.9%	\$ 2,872,628	\$ 1,304,875	\$ 1,567,753	120.1%	\$ 3,187,027
28									
29 Additional Funding Sources									
30 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
31 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
32 Balance	\$ 224,769	\$ 132,321	\$ 92,448	69.9%	\$ 2,872,628	\$ 1,304,875	\$ 1,567,753	120.1%	\$ 3,187,027
Operating Income	\$ (523,665)	\$ (506,034)	\$ (17,631)	-3.5%	\$ (3,894,432)	\$ (4,687,947)	\$ 793,515	16.9%	\$ (3,966,098)
Net Income(Loss)	\$ 224,769	\$ 132,321	\$ 92,448	69.9%	\$ 2,872,628	\$ 1,304,875	\$ 1,567,753	120.1%	\$ 3,187,027
Earnings Before Interest, Depreciation & Amortization	\$ 546,535	\$ 454,460	\$ 92,075	20.3%	\$ 5,712,172	\$ 4,137,778	\$ 1,574,394	38.0%	\$ 5,613,659
Operating Ratio	160%	154%	6%	3.7%	144%	153%	-9%	-5.8%	150%
Operating Ratio - plus Tax & CFD	93%	92%	1%	0.8%	88%	93%	-6%	-5.9%	90%
Debt Service Coverage Ratio	157.62	92.79	6483%	2796%	156.52	66.17	9035%	-2419%	109.33



Actual Results For the Month Ended March 31, 2025

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 409,369	\$ 397,007	\$ 53,715	\$ -	\$ 3,777	\$ 863,867
3 Internal Revenue	4,080	4,060	6,509	-	-	14,649
4 Total Operating Revenue	\$ 413,449	\$ 401,067	\$ 60,223	\$ -	\$ 3,777	\$ 878,516
5						
6 Salaries and Wages	\$ (120,403)	\$ (83,453)	\$ (91,286)	\$ (14,133)	\$ (188,946)	\$ (498,221)
7 Employee Benefits	(60,376)	(40,852)	(44,256)	(7,549)	(95,809)	(248,842)
8 Outside Services/Contractual	(11,994)	(19,644)	(28,464)	(2,622)	(73,314)	(136,038)
9 Utilities	(25,403)	(20,268)	(9,144)	(971)	(11,915)	(67,701)
10 Other Operating Expenses	(13,012)	(13,018)	(12,815)	(5,975)	(33,577)	(78,397)
11 Internal Expense	(923)	(3,811)	(4,802)	(133)	(4,980)	(14,649)
12 Debt Service	-	(1,426)	-	-	-	(1,426)
13 Insurance	(7,650)	(7,650)	(7,650)	(5,145)	(8,472)	(36,567)
14 Depreciation	(103,953)	(123,629)	(71,459)	(17,438)	(3,861)	(320,340)
15 Total Operating Expense	(343,715)	(313,750)	(269,875)	(53,966)	(420,874)	(1,402,179)
16						
17 Operating Contribution	\$ 69,734	\$ 87,317	\$ (209,651)	\$ (53,966)	\$ (417,097)	\$ (523,663)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(26,691)	(25,207)	(9,616)	61,514	-	-
21 Allocation of General & Administrative	(151,817)	(138,741)	(117,419)	-	407,977	-
22 Operating Income(Loss)	\$ (108,774)	\$ (76,631)	\$ (336,686)	\$ 7,548	\$ (9,120)	\$ (523,663)
23						
24 Non-Operations						
25 Property Tax Revenue	\$ -	\$ 266,667	\$ 233,333	\$ 8,333	\$ 66,667	\$ 575,000
26 Community Facilities District (CFD 94-1)	-	-	58,095	-	-	58,095
27 Grant Revenue	-	-	76,330	-	-	76,330
28 Interest	-	-	-	-	39,298	39,298
29 Other Non-Op Revenue	-	-	-	-	10,010	10,010
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	-	-	(581)	-	(9,718)	(10,299)
32 Income(Loss)	\$ (108,774)	\$ 190,035	\$ 30,491	\$ 15,881	\$ 97,137	\$ 224,771
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ (108,774)	\$ 190,035	\$ 30,491	\$ 15,881	\$ 97,137	\$ 224,771
 Earnings Before Interest, Depreciation & Amortization	 \$ (4,821)	 \$ 315,090	 \$ 101,950	 \$ 33,320	 \$ 100,998	 \$ 546,536
Operating Ratio	83%	78%	448%		11142%	Median
Operating Ratio - plus Tax & CFD	83%	47%	77%	648%	597%	54%



YTD For the Period Ended March 31, 2025

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 3,750,398	\$ 3,941,940	\$ 1,033,310	\$ -	\$ 28,636	\$ 8,754,285
3 Internal Revenue	36,720	48,361	55,811	-	-	140,893
4 Total Operating Revenue	\$ 3,787,119	\$ 3,990,302	\$ 1,089,122	\$ -	\$ 28,636	\$ 8,895,178
5						
6 Salaries and Wages	\$ (1,028,433)	\$ (749,693)	\$ (869,879)	\$ (124,964)	\$ (1,749,363)	\$ (4,522,333)
7 Employee Benefits	(523,951)	(366,136)	(413,299)	(68,065)	(742,363)	(2,113,815)
8 Outside Services/Contractual	(89,850)	(164,056)	(217,233)	(20,236)	(587,433)	(1,078,808)
9 Utilities	(172,859)	(289,038)	(99,467)	(7,105)	(105,061)	(673,530)
10 Other Operating Expenses	(141,894)	(322,068)	(152,107)	(150,631)	(324,314)	(1,091,013)
11 Internal Expense	(8,345)	(13,019)	(54,871)	(1,198)	(63,461)	(140,893)
12 Debt Service	-	(18,353)	-	-	-	(18,353)
13 Insurance	(68,890)	(68,890)	(68,890)	(46,281)	(76,723)	(329,674)
14 Depreciation	(931,487)	(1,067,677)	(642,351)	(145,318)	(34,359)	(2,821,191)
15 Total Operating Expense	(2,965,709)	(3,058,929)	(2,518,097)	(563,798)	(3,683,077)	(12,789,610)
16						
17 Operating Contribution	\$ 821,410	\$ 931,372	\$ (1,428,975)	\$ (563,798)	\$ (3,654,442)	\$ (3,894,432)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(265,970)	(251,185)	(95,824)	612,978	-	-
21 Allocation of General & Administrative	(1,299,708)	(1,311,441)	(1,053,880)	-	3,665,029	-
22 Operating Income(Loss)	\$ (744,268)	\$ (631,253)	\$ (2,578,679)	\$ 49,180	\$ 10,587	\$ (3,894,432)
23						
24 Non-Operations						
25 Property Tax Revenue	\$ -	\$ 2,400,000	\$ 2,100,000	\$ 75,000	\$ 600,000	\$ 5,175,000
26 Community Facilities District (CFD 94-1)	-	-	522,857	-	-	522,857
27 Grant Revenue	-	786,497	175,451	-	-	961,947
28 Interest	-	-	-	-	264,696	264,696
29 Other Non-Op Revenue	95,356	824	-	-	75,069	171,249
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	(211,778)	-	(16,865)	-	(100,046)	(328,689)
32 Income(Loss)	\$ (860,691)	\$ 2,556,068	\$ 202,764	\$ 124,180	\$ 850,307	\$ 2,872,628
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ (860,691)	\$ 2,556,068	\$ 202,764	\$ 124,180	\$ 850,307	\$ 2,872,628
Earnings Before Interest, Depreciation & Amortization	\$ 70,796	\$ 3,642,098	\$ 845,115	\$ 269,498	\$ 884,666	\$ 5,712,172
Operating Ratio	78%	77%	231%			Median
Operating Ratio - plus Tax & CFD	78%	48%	68%			54%



Wastewater Operations
Statement of Revenues and Expenses
For the Period Ended March 31, 2025

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 409,369	\$ 415,487	\$ (6,118)	-1.5%	\$ 3,750,398	\$ 3,739,385	\$ 11,013	0.3%	\$ 3,342,070
3 Internal Revenue	4,080	4,080	-	0.0%	36,720	36,718	2	0.0%	33,116
4 Total Operating Revenue	\$ 413,449	\$ 419,567	\$ (6,118)	-1.5%	\$ 3,787,118	\$ 3,776,103	\$ 11,015	0.3%	\$ 3,375,186
5									
6 Salaries and Wages	\$ (120,403)	\$ (115,945)	\$ (4,458)	-3.8%	\$ (1,028,433)	\$ (1,071,654)	\$ 43,221	4.0%	\$ (814,726)
7 Employee Benefits	(60,376)	(63,909)	3,533	5.5%	(523,951)	(592,624)	68,673	11.6%	(423,339)
8 Outside Services/Contractual	(11,994)	(13,214)	1,220	9.2%	(89,850)	(212,335)	122,485	57.7%	(167,775)
9 Utilities	(25,403)	(19,290)	(6,113)	-31.7%	(172,859)	(173,240)	381	0.2%	(154,196)
10 Other Operating Expenses	(13,012)	(28,750)	15,738	54.7%	(141,894)	(217,290)	75,396	34.7%	(136,404)
11 Insurance	(7,650)	(7,771)	121	1.6%	(68,890)	(69,943)	1,053	1.5%	(55,956)
12 Internal Expense	(923)	(926)	3	0.3%	(8,345)	(9,335)	990	10.6%	(12,943)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(103,953)	(106,514)	2,561	2.4%	(931,487)	(957,529)	26,042	2.7%	(890,827)
15 Total Operating Expense	\$ (343,714)	\$ (356,319)	\$ 12,605	3.5%	\$ (2,965,709)	\$ (3,303,950)	\$ 338,241	10.2%	\$ (2,656,166)
16									
17 Operating Contribution	\$ 69,735	\$ 63,248	\$ 6,487	10.3%	\$ 821,409	\$ 472,153	\$ 349,256	74.0%	\$ 719,020
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(26,691)	(26,691)	-	0.0%	(265,970)	(265,970)	-	0.0%	(232,456)
21 Allocation of General & Administrative	(151,817)	(151,161)	(656)	-0.4%	(1,299,708)	(1,476,491)	176,783	12.0%	-
22 Operating Income(Loss)	\$ (108,773)	\$ (114,604)	\$ 5,831	5.1%	\$ (744,269)	\$ (1,270,308)	\$ 526,039	41.4%	\$ 486,564
23									
24 Non-Operations									
25 Property Tax Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	95,356	-	95,356	100.0%	18,180
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	(211,778)	-	(211,778)	-100.0%	1
32 Income(Loss)	\$ (108,773)	\$ (114,604)	\$ 5,831	5.1%	\$ (860,691)	\$ (1,270,308)	\$ 409,617	32.2%	\$ 504,745
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (108,773)	\$ (114,604)	\$ 5,831	5.1%	\$ (860,691)	\$ (1,270,308)	\$ 409,617	32.2%	\$ 504,745
Earnings Before Interest, Depreciation & Amortization	\$ (4,820)	\$ (8,090)	\$ 3,270	40.4%	\$ 70,796	\$ (312,779)	\$ 383,575	122.6%	\$ 1,395,572
Operating Ratio	83%	85%	-2%	-2.1%	78%	87%	-9%	-10.5%	79%
Operating Ratio - plus Tax & CFD	83%	85%	-2%	-2.1%	78%	87%	-9%	-10.5%	79%



**Statement of Revenues and Expenses
For the Period Ended March 31, 2025**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 397,007	\$ 423,266	\$ (26,259)	-6.2%	\$ 3,941,940	\$ 3,948,808	\$ (6,868)	-0.2%	\$ 3,339,413
3 Internal Revenue	4,060	5,157	(1,097)	-21.3%	48,361	46,417	1,944	4.2%	45,545
4 Total Operating Revenue	\$ 401,067	\$ 428,423	\$ (27,356)	-6.4%	\$ 3,990,301	\$ 3,995,225	\$ (4,924)	-0.1%	\$ 3,384,958
5									
6 Salaries and Wages	\$ (83,453)	\$ (84,697)	\$ 1,244	1.5%	\$ (749,693)	\$ (781,888)	\$ 32,195	4.1%	\$ (774,888)
7 Employee Benefits	(40,852)	(45,659)	4,807	10.5%	(366,136)	(423,393)	57,257	13.5%	(397,377)
8 Outside Services/Contractual	(19,644)	(14,947)	(4,697)	-31.4%	(164,056)	(178,391)	14,335	8.0%	(164,155)
9 Utilities	(20,268)	(23,980)	3,712	15.5%	(289,038)	(274,365)	(14,673)	-5.3%	(242,710)
10 Other Operating Expenses	(13,018)	(40,943)	27,925	68.2%	(322,068)	(393,370)	71,302	18.1%	(377,737)
11 Insurance	(7,650)	(7,771)	121	1.6%	(68,890)	(69,943)	1,053	1.5%	(55,956)
12 Internal Expense	(3,811)	(1,151)	(2,660)	-231.1%	(13,019)	(11,359)	(1,660)	-14.6%	(14,017)
13 Debt Service	(1,426)	(1,426)	-	0.0%	(18,353)	(19,721)	1,368	6.9%	(29,151)
14 Depreciation	(123,629)	(114,870)	(8,759)	-7.6%	(1,067,677)	(999,815)	(67,862)	-6.8%	(859,454)
15 Total Operating Expense	\$ (313,751)	\$ (335,444)	\$ 21,693	6.5%	\$ (3,058,930)	\$ (3,152,245)	\$ 93,315	3.0%	\$ (2,915,445)
16									
17 Operating Contribution	\$ 87,316	\$ 92,979	\$ (5,663)	-6.1%	\$ 931,371	\$ 842,980	\$ 88,391	10.5%	\$ 469,513
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(25,207)	(25,207)	-	0.0%	(251,185)	(251,185)	-	0.0%	(218,609)
21 Allocation of General & Administrative	(138,741)	(143,127)	4,386	3.1%	(1,311,441)	(1,398,012)	86,571	6.2%	-
22 Operating Income(Loss)	\$ (76,632)	\$ (75,355)	\$ (1,277)	-1.7%	\$ (631,255)	\$ (806,217)	\$ 174,962	21.7%	\$ 250,904
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 266,667	\$ 266,667	\$ -	0.0%	\$ 2,400,000	\$ 2,400,000	\$ -	0.0%	\$ 1,275,000
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	786,497	43,000	743,497	1729.1%	466,866
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	824	-	824	100.0%	57,261
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	(3,070)
32 Income(Loss)	\$ 190,035	\$ 191,312	\$ (1,277)	-0.7%	\$ 2,556,066	\$ 1,636,783	\$ 919,283	56.2%	\$ 2,046,961
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 190,035	\$ 191,312	\$ (1,277)	-0.7%	\$ 2,556,066	\$ 1,636,783	\$ 919,283	56.2%	\$ 2,046,961
Earnings Before Interest, Depreciation & Amortization	\$ 315,090	\$ 307,608	\$ 7,482	2.4%	\$ 3,642,096	\$ 2,656,319	\$ 985,777	37.1%	\$ 2,935,566
Operating Ratio	78%	78%	0%	-0.1%	77%	79%	-2%	-2.8%	86%
Operating Ratio - plus Tax & CFD	47%	48%	-1%	-2.6%	48%	49%	-1%	-2.9%	63%



Recreation & Parks Operations
Statement of Revenues and Expenses
For the Period Ended March 31, 2025

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 53,715	\$ 77,384	\$ (23,669)	-30.6%	\$ 1,033,310	\$ 1,034,703	\$ (1,393)	-0.1%	\$ 1,022,015
3 Internal Revenue	6,509	10,035	(3,526)	-35.1%	55,811	72,120	(16,309)	-22.6%	71,047
4 Total Operating Revenue	\$ 60,224	\$ 87,419	\$ (27,195)	-31.1%	\$ 1,089,121	\$ 1,106,823	\$ (17,702)	-1.6%	\$ 1,093,062
5									
6 Salaries and Wages	\$ (91,286)	\$ (89,124)	\$ (2,162)	-2.4%	\$ (869,879)	\$ (835,662)	\$ (34,217)	-4.1%	\$ (765,485)
7 Employee Benefits	(44,256)	(46,593)	2,337	5.0%	(413,299)	(432,058)	18,759	4.3%	(389,260)
8 Outside Services/Contractual	(28,464)	(28,014)	(450)	-1.6%	(217,233)	(231,405)	14,172	6.1%	(207,572)
9 Utilities	(9,144)	(9,323)	179	1.9%	(99,467)	(99,844)	377	0.4%	(89,548)
10 Other Operating Expenses	(12,815)	(16,910)	4,095	24.2%	(152,107)	(177,785)	25,678	14.4%	(157,659)
11 Insurance	(7,650)	(7,771)	121	1.6%	(68,890)	(69,943)	1,053	1.5%	(56,286)
12 Internal Expense	(4,802)	(5,875)	1,073	18.3%	(54,871)	(52,879)	(1,992)	-3.8%	(49,044)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(71,459)	(69,936)	(1,523)	-2.2%	(642,351)	(627,924)	(14,427)	-2.3%	(519,812)
15 Total Operating Expense	\$ (269,876)	\$ (273,546)	\$ 3,670	1.3%	\$ (2,518,097)	\$ (2,527,500)	\$ 9,403	0.4%	\$ (2,234,666)
16									
17 Operating Contribution	\$ (209,652)	\$ (186,127)	\$ (23,525)	-12.6%	\$ (1,428,976)	\$ (1,420,677)	\$ (8,299)	-0.6%	\$ (1,141,604)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(9,616)	(9,616)	-	0.0%	(95,824)	(95,824)	-	0.0%	(82,390)
21 Allocation of General & Administrative	(117,419)	(114,031)	(3,388)	-3.0%	(1,053,880)	(1,113,819)	59,939	5.4%	-
22 Operating Income(Loss)	\$ (336,687)	\$ (309,774)	\$ (26,913)	-8.7%	\$ (2,578,680)	\$ (2,630,320)	\$ 51,640	2.0%	\$ (1,223,994)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 233,333	\$ 233,333	\$ -	0.0%	\$ 2,100,000	\$ 2,100,000	\$ -	0.0%	\$ 1,987,500
26 Community Facilities District (CFD 94-1)	58,095	56,908	1,187	2.1%	522,857	512,175	10,682	2.1%	512,675
27 Grant Revenue	76,330	-	76,330	100.0%	175,451	205,000	(29,549)	-14.4%	1,037,859
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	359,700
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(581)	-	(581)	-100.0%	(16,865)	-	(16,865)	-100.0%	(61,621)
32 Income(Loss)	\$ 30,490	\$ (19,533)	\$ 50,023	256.1%	\$ 202,763	\$ 186,855	\$ 15,908	8.5%	\$ 2,612,119
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 30,490	\$ (19,533)	\$ 50,023	256.1%	\$ 202,763	\$ 186,855	\$ 15,908	8.5%	\$ 2,612,119
Earnings Before Interest, Depreciation & Amortization	\$ 101,949	\$ 50,403	\$ 51,546	102.3%	\$ 845,114	\$ 814,779	\$ 30,335	3.7%	\$ 3,131,931
Operating Ratio	448%	313%	135%	43.2%	231%	228%	3%	1.2%	204%
Operating Ratio - plus Tax & CFD	77%	72%	4%	6.0%	68%	68%	0%	-0.2%	62%



Division
Department

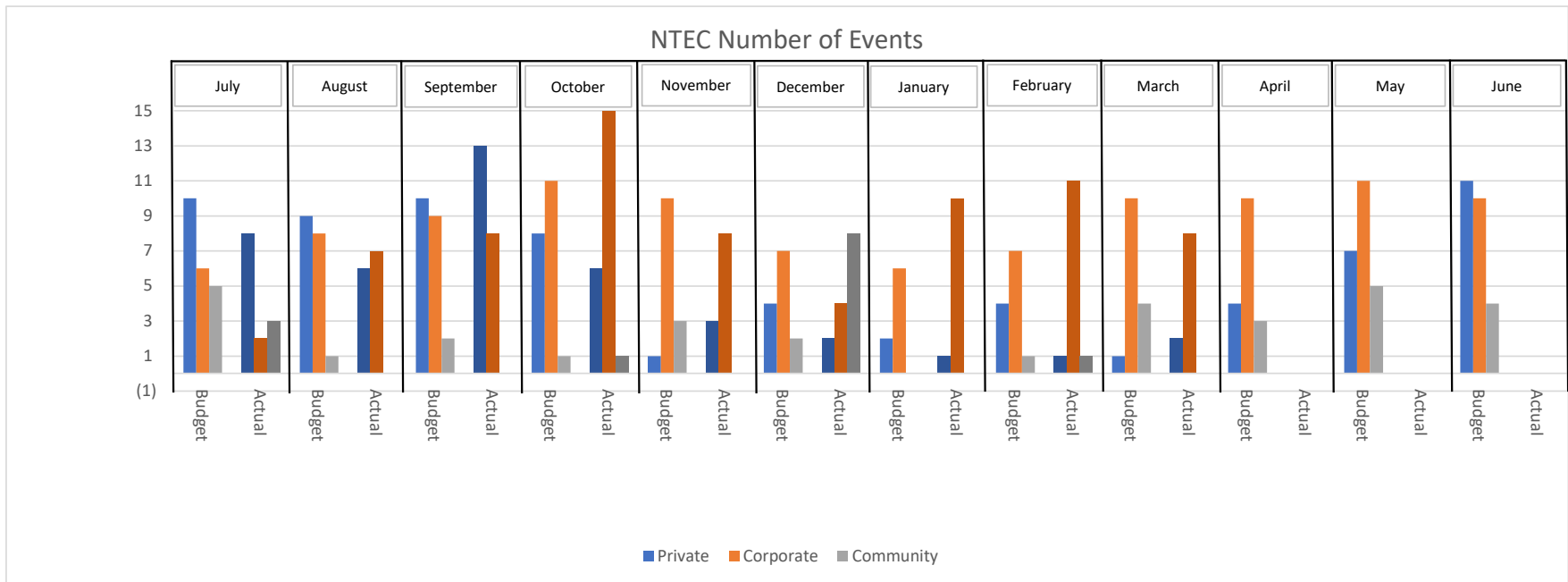
51-5100
Recreation & Parks
Event Center Operations

Statement of Revenues and Expenses
For the Period Ended March 31, 2025

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 8,251	\$ 23,934	\$ (15,683)	-65.5%	\$ 245,387	\$ 319,003	\$ (73,616)	-23.1%	\$ 266,862
3 Internal Revenue	6,509	10,035	(3,526)	-35.1%	55,811	72,120	(16,309)	-22.6%	71,047
4 Total Operating Revenue	\$ 14,760	\$ 33,969	\$ (19,209)	-56.5%	\$ 301,198	\$ 391,123	\$ (89,925)	-23.0%	\$ 337,909
5									
6 Salaries and Wages	\$ (29,745)	\$ (28,456)	\$ (1,289)	-4.5%	\$ (271,092)	\$ (266,788)	\$ (4,304)	-1.6%	\$ (285,111)
7 Employee Benefits	(14,430)	(16,036)	1,606	10.0%	(133,619)	(148,706)	15,087	10.1%	(145,377)
8 Outside Services/Contractual	(7,724)	(5,040)	(2,684)	-53.3%	(33,759)	(30,435)	(3,324)	-10.9%	(27,469)
9 Utilities	(5,471)	(5,374)	(97)	-1.8%	(56,516)	(52,776)	(3,740)	-7.1%	(50,572)
10 Other Operating Expenses	(2,349)	(9,760)	7,411	75.9%	(86,106)	(87,525)	1,419	1.6%	(68,879)
11 Insurance	-	-	-	0.0%	-	-	-	0.0%	-
12 Internal Expense	(1,817)	(1,845)	28	1.5%	(16,521)	(16,608)	87	0.5%	(15,664)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
15 Total Operating Expense	\$ (61,536)	\$ (66,511)	\$ 4,975	7.5%	\$ (597,613)	\$ (602,838)	\$ 5,225	0.9%	\$ (593,072)
16									
17 Operating Contribution	\$ (46,776)	\$ (32,542)	\$ (14,234)	-43.7%	\$ (296,415)	\$ (211,715)	\$ (84,700)	-40.0%	\$ (255,163)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ (46,776)	\$ (32,542)	\$ (14,234)	-43.7%	\$ (296,415)	\$ (211,715)	\$ (84,700)	-40.0%	\$ (255,163)
23									
24 Non-Operations	-	-	-						
25 Property Tax Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	(4,410)	-	(4,410)	-100.0%	5,550
32 Income(Loss)	\$ (46,776)	\$ (32,542)	\$ (14,234)	-43.7%	\$ (300,825)	\$ (211,715)	\$ (89,110)	-42.1%	\$ (249,613)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (46,776)	\$ (32,542)	\$ (14,234)	-43.7%	\$ (300,825)	\$ (211,715)	\$ (89,110)	-42.1%	\$ (249,613)

North Tahoe Event Center Reservation Pipeline

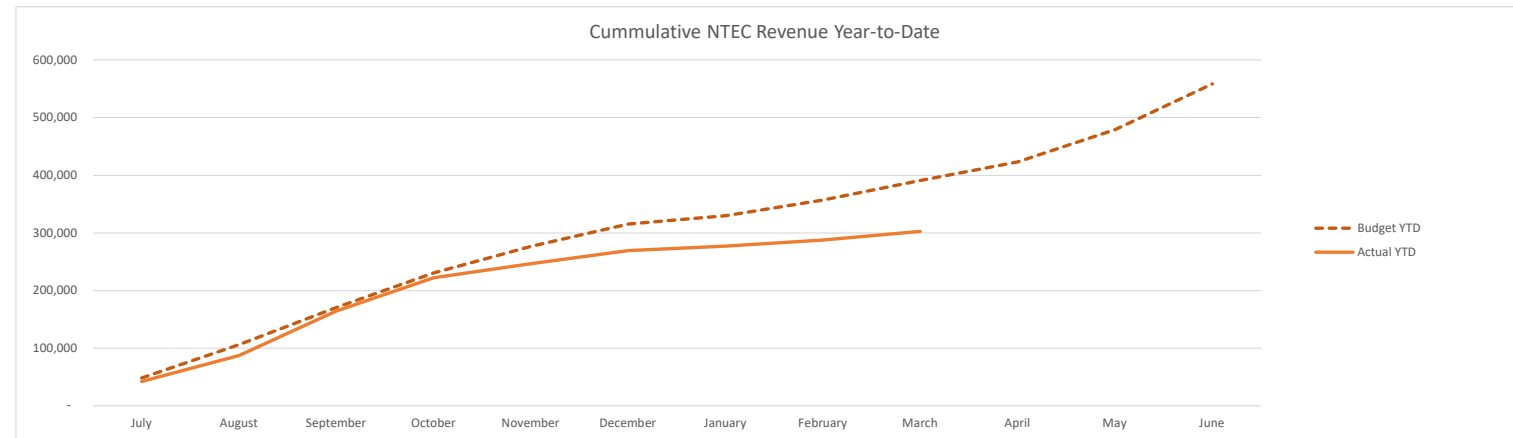
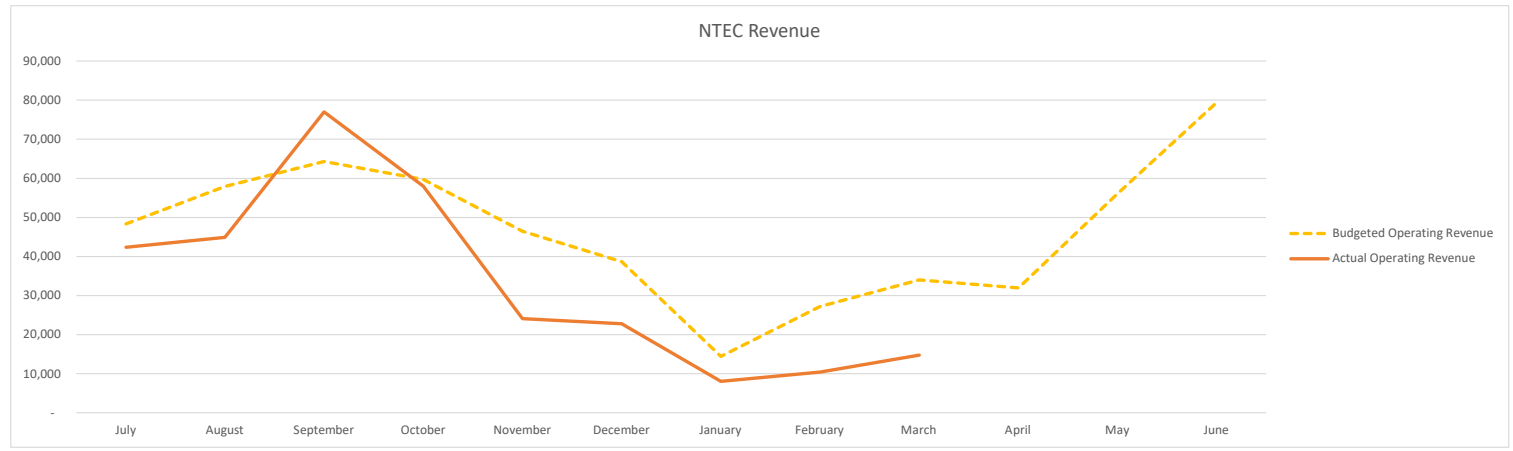
		July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue														
	Private	31,555	34,935	38,871	31,341	14,558	16,942	2,302	13,316	7,288	9,631	22,603	42,161	265,503
	Corporate	6,970	15,902	11,907	23,206	27,004	17,948	11,262	10,348	20,189	14,804	22,789	22,774	205,103
	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		41,675	51,943	52,991	55,653	44,218	36,661	13,564	24,549	31,019	27,091	49,819	69,361	498,544
2025	Private	29,585	22,435	55,880	23,443	12,327	3,690	3,320	500	6,340	20,350	54,470	60,540	292,880
	Corporate	5,000	8,618	10,026	24,078	10,420	10,580	5,210	8,390	8,420	9,390	15,960	6,875	122,967
	Community	-	-	-	1,050	-	5,410	-	1,540	-	-	6,800	9,670	24,470
Actual Total Room Rent		34,585	31,053	65,906	48,571	22,747	19,680	8,530	10,430	14,760	29,740	77,230	77,085	440,317
2026	Private	29,453	57,520	58,280	16,260	17,575	-	-	5,800	-	4,650	-	29,300	218,838
	Corporate	3,010	2,010	4,590	9,000	1,440	1,140	-	-	-	-	-	-	21,190
	Community	8,580	670	-	-	4,400	-	-	-	-	-	-	-	13,650
Actual Total Room Rent		41,043	60,200	62,870	25,260	23,415	1,140	-	5,800	-	4,650	-	29,300	253,678
2027	Private	13,700	6,300	7,000	-	-	-	-	-	-	-	-	-	27,000
	Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual Total Room Rent		13,700	6,300	7,000	-	-	-	-	-	-	-	-	-	27,000
# Events														
2025	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
2025	Actual Private	8	6	13	6	3	2	1	1	2	5	12	11	70
	Actual Corporate	2	7	8	15	8	4	10	11	8	11	10	7	101
	Actual Community	3	-	-	1	-	8	-	1	-	-	3	2	18
		13	13	21	22	11	14	11	13	10	16	25	20	189
2026	Actual Private	7	8	10	3	4	-	-	1	-	1	-	4	38
	Actual Corporate	3	3	4	8	3	2	-	-	-	-	-	-	23
	Actual Community	1	1	-	1	1	-	-	-	-	-	-	-	4
		11	12	14	12	8	2	-	1	-	1	-	4	65
2027	Actual Private	2	1	1	-	-	-	-	-	-	-	-	-	4
	Actual Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		2	1	1	-	-	-	-	-	-	-	-	-	4

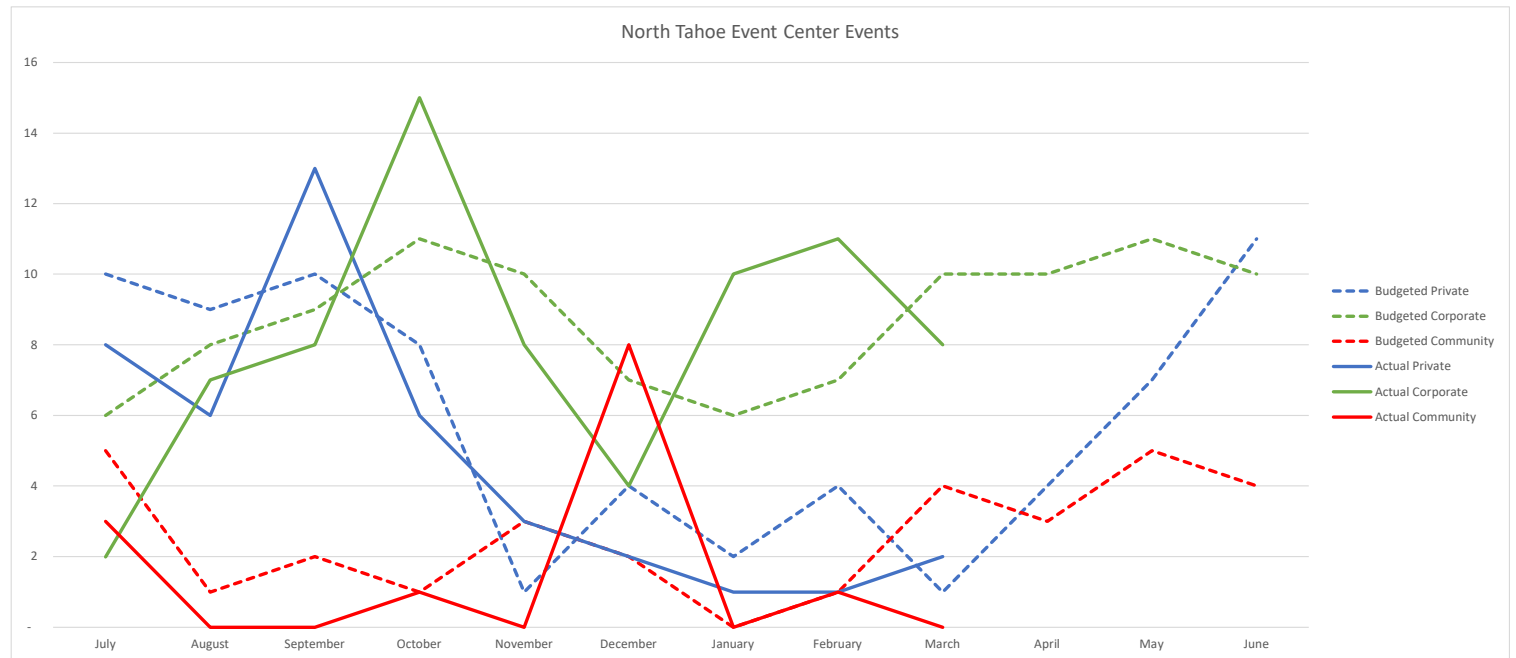


North Tahoe Event Center

FY 2024-25

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue													
Private	31,555	34,935	38,871	31,341	14,558	16,942	2,302	13,316	7,288	9,631	22,603	42,161	265,503
Corporate	6,970	15,902	11,907	23,206	27,004	17,948	11,262	10,348	20,189	14,804	22,789	22,774	205,103
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	41,675	51,943	52,991	55,653	44,218	36,661	13,564	24,549	31,019	27,091	49,819	69,361	498,544
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	6,700	5,950	11,300	4,100	2,200	2,050	900	2,700	2,950	4,850	6,300	10,000	60,000
Budgeted Operating Revenue	48,375	57,893	64,291	59,753	46,418	38,711	14,464	27,249	33,969	31,941	56,119	79,361	558,544
Private	29,585	22,435	55,880	23,443	12,327	3,690	3,320	500	6,340	-	-	-	157,520
Corporate	5,000	8,618	10,026	24,078	10,420	10,580	5,210	8,390	8,420	-	-	-	90,742
Community	-	-	-	1,050	-	5,410	-	1,540	-	-	-	-	8,000
Actual Total Room Rent	34,585	31,053	65,906	48,571	22,747	19,680	8,530	10,430	14,760	-	-	-	256,262
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	7,754	13,876	11,098	9,440	1,391	3,139	(450)	-	-	-	-	-	46,248
Actual Operating Revenue	42,339	44,929	77,004	58,011	24,138	22,819	8,080	10,430	14,760	-	-	-	302,510
Variance to Budget	(6,036)	(12,964)	12,713	(1,742)	(22,280)	(15,892)	(6,384)	(16,819)	(19,209)	(31,941)	(56,119)	(79,361)	(256,034)
# Events													
Budgeted Private	10	9	10	8	1	4	2	4	1	4	7	11	71
Budgeted Corporate	6	8	9	11	10	7	6	7	10	10	11	10	105
Budgeted Community	5	1	2	1	3	2	-	1	4	3	5	4	31
	21	18	21	20	14	13	8	12	15	17	23	25	207
Actual Private	8	6	13	6	3	2	1	1	2	-	-	-	42
Actual Corporate	2	7	8	15	8	4	10	11	8	-	-	-	73
Actual Community	3	-	-	1	-	8	-	1	-	-	-	-	13
	13	13	21	22	11	14	11	13	10	-	-	-	128





* Program & Recreation events reporting to be forthcoming



Fleet & Equipment Support
Statement of Revenues and Expenses
For the Period Ended March 31, 2025

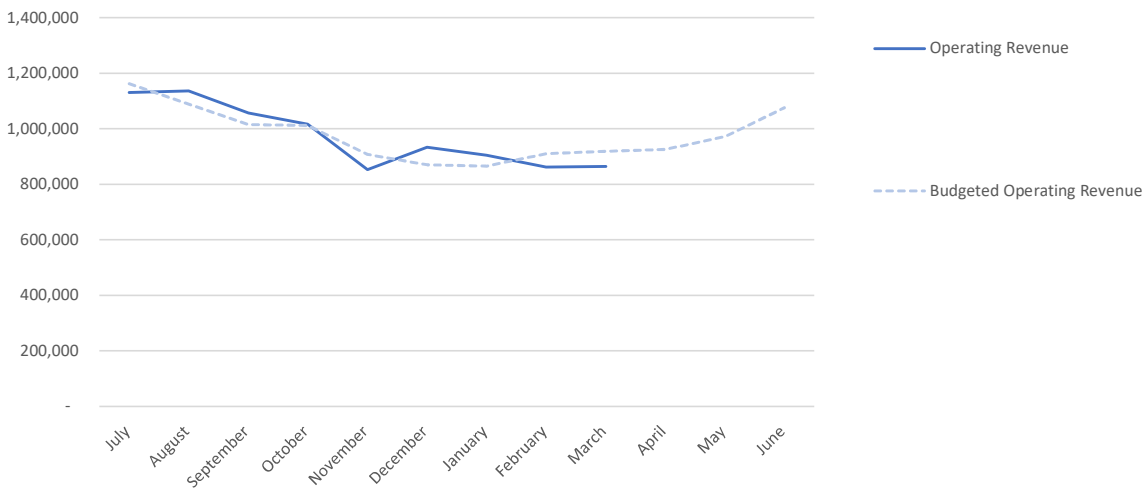
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
5									
6 Salaries and Wages	\$ (14,133)	\$ (12,476)	\$ (1,657)	-13.3%	\$ (124,964)	\$ (116,503)	\$ (8,461)	-7.3%	\$ (100,728)
7 Employee Benefits	(7,549)	(7,737)	188	2.4%	(68,065)	(71,750)	3,685	5.1%	(55,861)
8 Outside Services/Contractual	(2,622)	(750)	(1,872)	-249.6%	(20,236)	(10,660)	(9,576)	-89.8%	(7,390)
9 Utilities	(971)	(900)	(71)	-7.9%	(7,105)	(8,100)	995	12.3%	(7,044)
10 Other Operating Expenses	(5,975)	(11,200)	5,225	46.7%	(150,631)	(177,150)	26,519	15.0%	(128,152)
11 Insurance	(5,145)	(4,676)	(469)	-10.0%	(46,281)	(42,085)	(4,196)	-10.0%	(49,622)
12 Internal Expense	(133)	(140)	7	5.0%	(1,198)	(1,258)	60	4.8%	(1,253)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(17,438)	(23,635)	6,197	26.2%	(145,318)	(185,473)	40,155	21.7%	(104,405)
15 Total Operating Expense	\$ (53,966)	\$ (61,514)	\$ 7,548	12.3%	\$ (563,798)	\$ (612,979)	\$ 49,181	8.0%	\$ (454,455)
16									
17 Operating Contribution	\$ (53,966)	\$ (61,514)	\$ 7,548	12.3%	\$ (563,798)	\$ (612,979)	\$ 49,181	8.0%	\$ (454,455)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	61,514	61,514	-	0.0%	612,978	612,978	-	0.0%	533,455
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ 7,548	\$ -	\$ 7,548	100.0%	\$ 49,180	\$ (1)	\$ 49,181	4918100.0%	\$ 79,000
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 8,333	\$ 8,333	\$ -	0.0%	\$ 75,000	\$ 75,000	\$ -	0.0%	\$ 318,750
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	1
32 Income(Loss)	\$ 15,881	\$ 8,333	\$ 7,548	90.6%	\$ 124,180	\$ 74,999	\$ 49,181	65.6%	\$ 397,751
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 15,881	\$ 8,333	\$ 7,548	90.6%	\$ 124,180	\$ 74,999	\$ 49,181	65.6%	\$ 397,751
Earnings Before Interest, Depreciation & Amortization	\$ 33,319	\$ 31,968	\$ 1,351	4.2%	\$ 269,498	\$ 260,472	\$ 9,026	3.5%	\$ 502,156



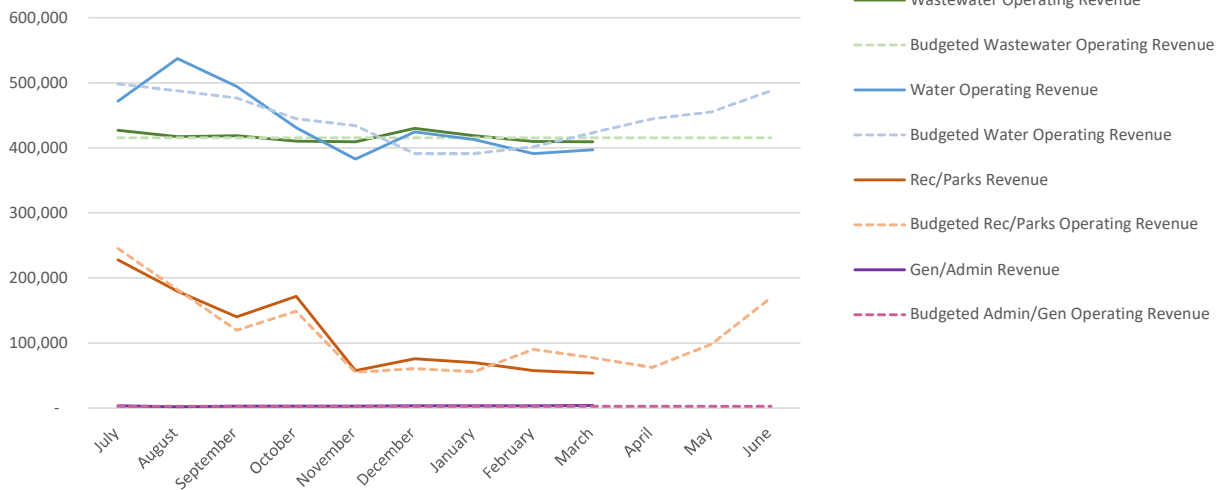
**General & Administrative Support
Statement of Revenues and Expenses
For the Period Ended March 31, 2025**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 3,777	\$ 2,500	\$ 1,277	51.1%	\$ 28,636	\$ 22,500	\$ 6,136	27.3%	\$ 26,522
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ 3,777	\$ 2,500	\$ 1,277	51.1%	\$ 28,636	\$ 22,500	\$ 6,136	27.3%	\$ 26,522
5									
6 Salaries and Wages	\$ (188,946)	\$ (185,069)	\$ (3,877)	-2.1%	\$ (1,749,363)	\$ (1,758,890)	\$ 9,527	0.5%	\$ (1,746,289)
7 Employee Benefits	(95,809)	(98,233)	2,424	2.5%	(742,363)	(792,455)	50,092	6.3%	(703,541)
8 Outside Services/Contractual	(73,314)	(59,316)	(13,998)	-23.6%	(587,433)	(656,210)	68,777	10.5%	(542,103)
9 Utilities	(11,915)	(12,747)	832	6.5%	(105,061)	(104,863)	(198)	-0.2%	(98,642)
10 Other Operating Expenses	(33,577)	(36,295)	2,718	7.5%	(324,314)	(479,947)	155,633	32.4%	(335,856)
11 Insurance	(8,472)	(8,521)	49	0.6%	(76,723)	(76,693)	(30)	0.0%	(63,231)
12 Internal Expense	(4,980)	(11,180)	6,200	55.5%	(63,461)	(80,423)	16,962	21.1%	(72,450)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(3,861)	(5,758)	1,897	32.9%	(34,359)	(42,441)	8,082	19.0%	(22,984)
15 Total Operating Expense	\$ (420,874)	\$ (417,119)	\$ (3,755)	-0.9%	\$ (3,683,077)	\$ (3,991,922)	\$ 308,845	7.7%	\$ (3,585,096)
16									
17 Operating Contribution	\$ (417,097)	\$ (414,619)	\$ (2,478)	-0.6%	\$ (3,654,441)	\$ (3,969,422)	\$ 314,981	7.9%	\$ (3,558,574)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21 Allocation of General & Administrative	407,977	408,319	(342)	-0.1%	3,665,029	3,988,323	(323,294)	-8.1%	-
22 Operating Income(Loss)	\$ (9,120)	\$ (6,300)	\$ (2,820)	-44.8%	\$ 10,588	\$ 18,901	\$ (8,313)	-44.0%	\$ (3,558,574)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 66,667	\$ 66,667	\$ -	0.0%	\$ 600,000	\$ 600,000	\$ -	0.0%	\$ 1,143,750
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	39,298	8,333	30,965	371.6%	264,696	75,000	189,696	252.9%	108,999
29 Other Non-Op Revenue	10,010	6,447	3,563	55.3%	75,069	57,647	17,422	30.2%	6,274
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(9,718)	(8,333)	(1,385)	-16.6%	(100,046)	(75,000)	(25,046)	-33.4%	(75,000)
32 Income(Loss)	\$ 97,137	\$ 66,814	\$ 30,323	45.4%	\$ 850,307	\$ 676,548	\$ 173,759	25.7%	\$ (2,374,551)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 97,137	\$ 66,814	\$ 30,323	45.4%	\$ 850,307	\$ 676,548	\$ 173,759	25.7%	\$ (2,374,551)
Earnings Before Interest, Depreciation & Amortization	\$ 100,998	\$ 72,572	\$ 28,426	39.2%	\$ 884,666	\$ 718,989	\$ 165,677	23.0%	\$ (2,351,567)

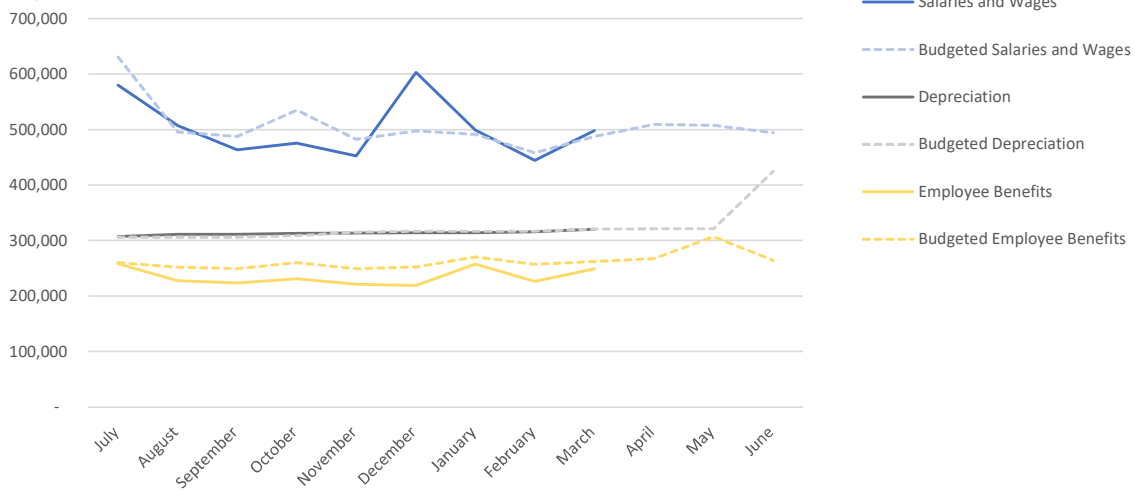
Operating Revenues Year to Date



Enterprise Operating Revenues Year to Date



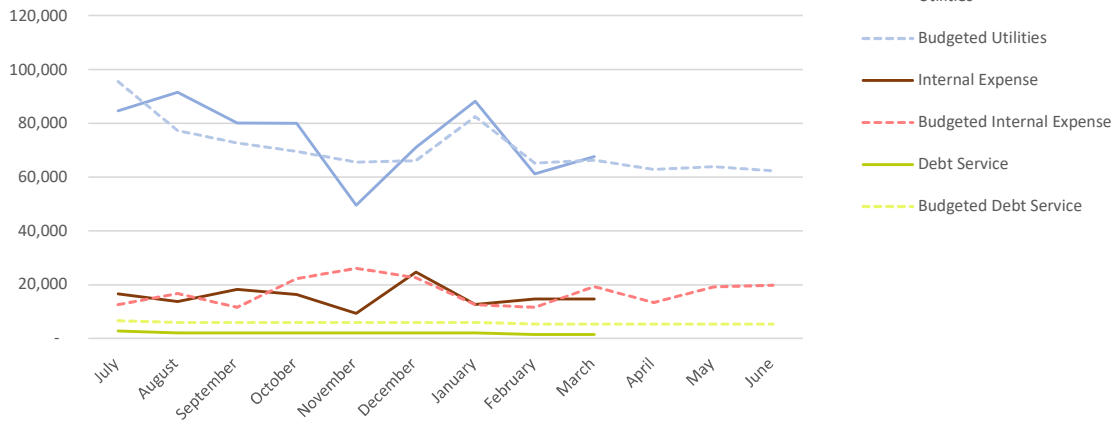
Expenses Year to Date



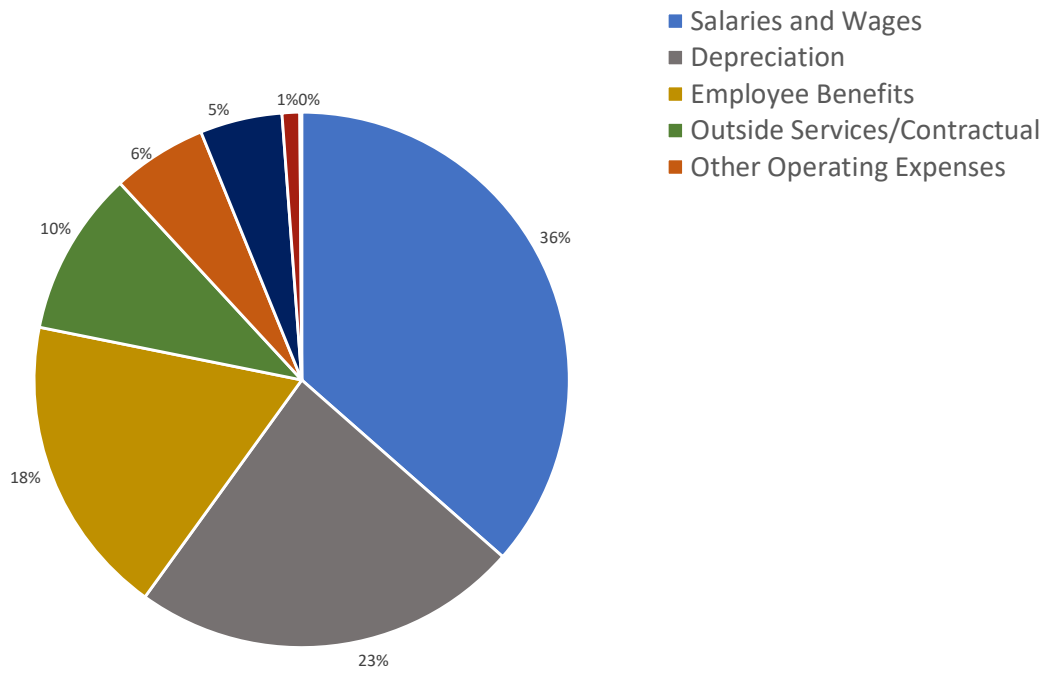
Expenses Year to Date



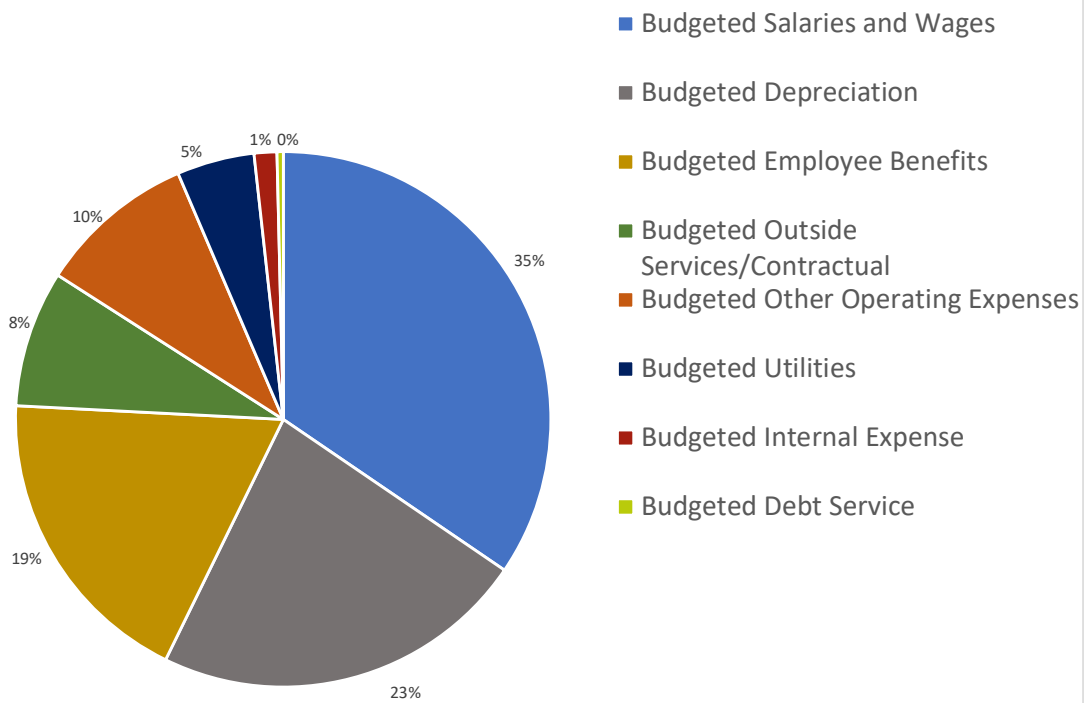
Expenses Year to Date



Actual March



Budgeted March



Capital Outlay

Projects In Process

For the Period Ended March 31, 2025

Projects In Process
For the Period Ended March 31, 2025

Project Number	Project Description	2025 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												
2501-0000	Base Administration Building Improvements	\$ 25,000	\$ -	\$ -	25,000	\$ 9,929	\$ 12,800	\$ 2,271				
2151-0000	Master Plan: Corporation Yard Layout *	-	184,683	-	184,683	83,614	39,137	61,932				
2415-0000	Server and Network Equipment Replacement*	-	24,255	-	24,255	7,010	-	17,245	17,245	C		
2515-0000	Server and Network Equipment Replacement	50,000	-	-	50,000	299	-	49,701				
2403-0000	Administration Building Roof Improvements **	-	17,012	-	17,012	5,600	32,110	(20,698)				
2405-0000	Base Facility Detention Pond Fencing*	-	15,686	-	15,686	31,129	-	(15,443)	(15,443)	C		
2503-0000	Administration Building Roof Improvements	250,000	-	-	250,000	25,740	180,600	43,660				
2505-0000	Base Area Site Improvements	10,000	-	-	10,000	2,009	-	7,991				
2502-0000	Accounting Department Furniture	20,000	-	-	20,000	2,347	-	17,653				
Total Administration Purchases		\$ 355,000	\$ 241,636	\$ -	\$ 596,636	\$ 167,676	\$ 264,647	\$ 164,313	\$ 1,802		\$ -	
Fleet												
2430-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra (qty 4 left to deliver)*	\$ -	\$ 320,711	\$ -	\$ 320,711	\$ -	\$ 262,280	\$ 58,431				
2520-0000	Chevy Silverado 1500 (was Portable Water Pump)	60,000	-	-	60,000	57,856	-	2,144	2,144	C		
2521-0000	Compact Loader	180,000	-	-	180,000	152,256	-	27,744	27,744	C		
2522-0000	MultiHog Attachments	15,000	-	-	15,000	11,610	-	3,390	3,390	C		
Total Fleet Purchases		\$ 255,000	\$ 320,711	\$ -	\$ 575,711	\$ 221,721	\$ 262,280	\$ 91,710	\$ 33,279		\$ -	
Wastewater												
Packaged Satellite Sewer Pump Station Improvements Project S-												
2244-0000	1, S-2, N-2, D-2, D-5, S-3*	\$ -	\$ 36,033	\$ -	\$ 36,033	\$ 2,412	-	\$ 33,621	33,621	C		
2540-0000	Lower Lateral CIPP Rehabilitation	70,000	-	-	70,000	4,252	-	65,748				
2441-0000	Sewer Force Main Improvements*	-	25,000	-	25,000	12,943	-	12,057	12,057	C		
2541-0000	Sewer Force Main Improvements	70,000	-	-	70,000	-	-	70,000				
2542-0000	Lower Lateral Replacement	70,000	-	-	70,000	1,665	-	68,335				
2543-0000	Sewer Collection System Improvements	70,000	-	-	70,000	985	29,836	39,179				
Sewage Export System Inspection/Analysis												
2445-0000	Predesign/Construction **	100,000	143,562	-	243,562	40,943	87,194	115,425				
2446-0000	Satellite PS Rehabilitation Design*	-	81,132	-	81,132	88,951	5,605	(13,424)				
2549-0000	SCADA Infrastructure Improvements	25,000	-	-	25,000	11,629	2,162	11,209				
2552-0000	Sewage Pump Station Improvements	60,000	-	-	60,000	-	72,375	(12,375)				
2550-0021	Pavement Maintenance - Slurry Seal - Wastewater	20,500	-	-	20,500	12,875	-	7,626				
2547-0000	Satellite PS Improvements Project - 3 Stations Phase 1	100,000	-	-	100,000	8,332	115,020	(23,352)				
2548-0000	State Route 28 Adjust Structures - Wastewater	65,000	-	-	65,000	-	-	65,000				
Total Wastewater Purchases		\$ 650,500	\$ 285,727	\$ -	\$ 936,227	\$ 184,987	\$ 312,191	\$ 439,049	\$ 45,678		\$ -	

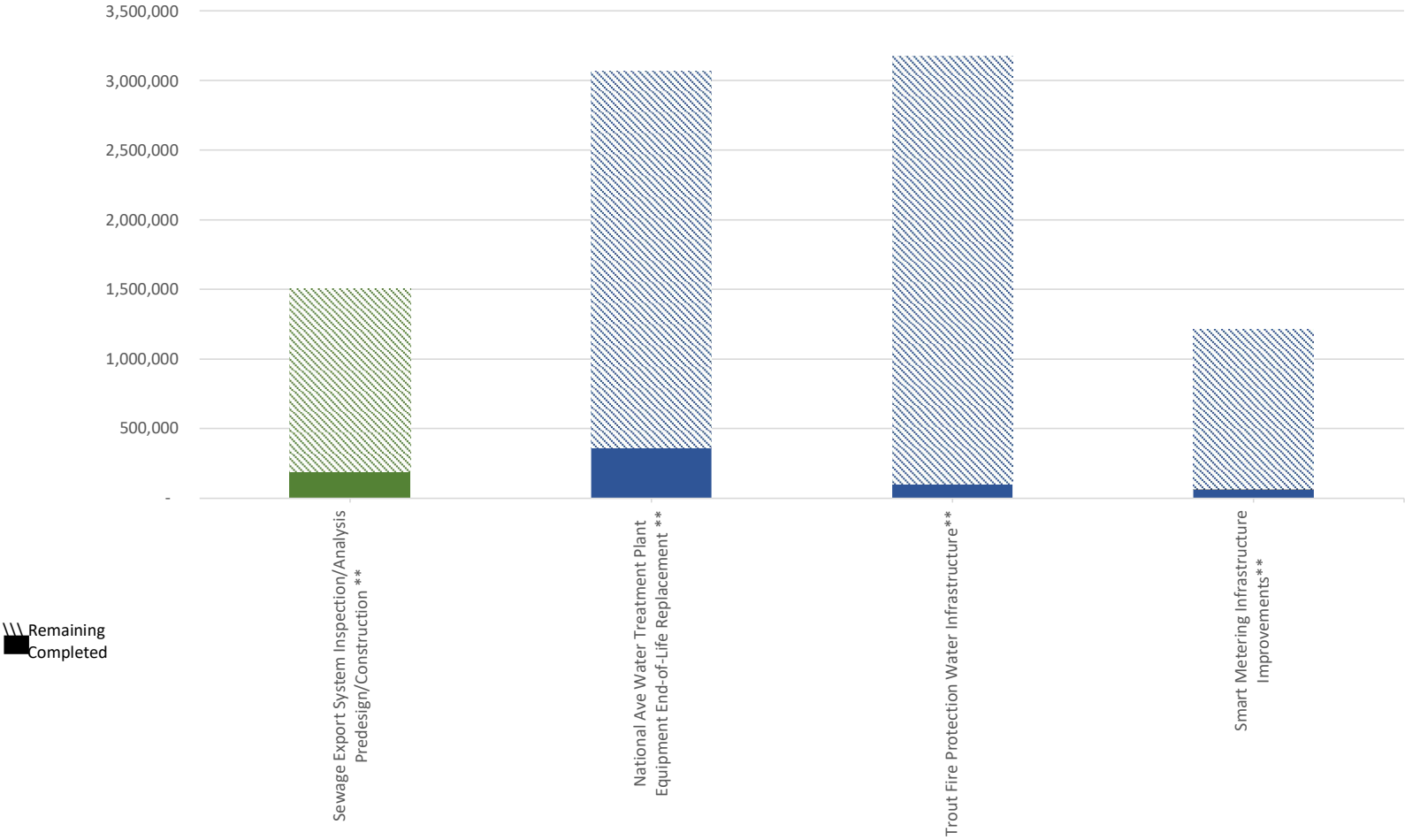
Capital Outlay

Projects In Process

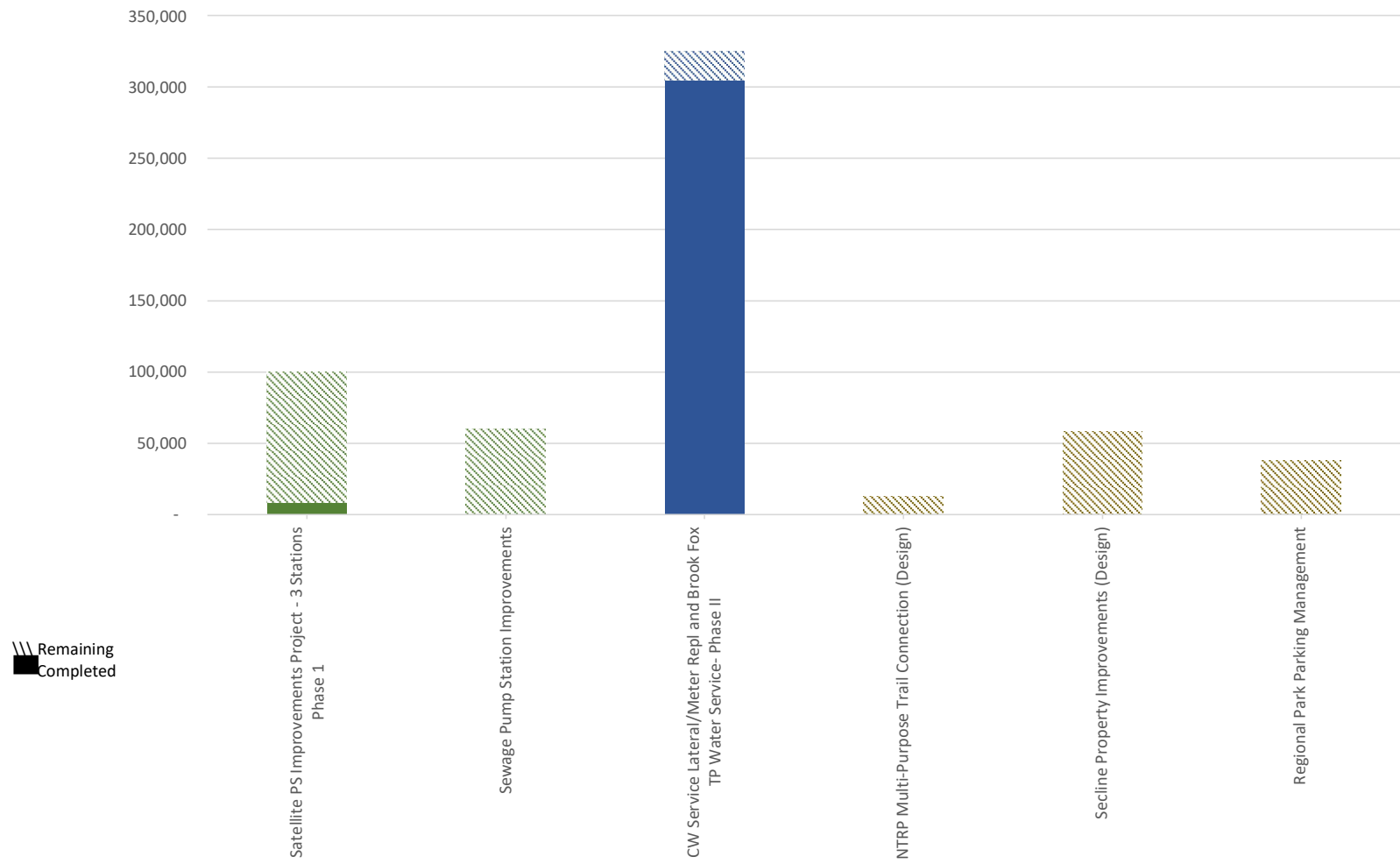
For the Period Ended March 31, 2025

Capital Expenditures													
Projects In Process													
For the Period Ended March 31, 2025													
Project Number	Project Description	2025 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													
2361-0000	Brockway Drinking Water and Fire Protection Infrastructure*	\$ 2,600,000	\$ 192,426	\$ -	\$ 2,792,426	\$ 2,092,194	\$ 194,700	\$ 505,532			G	743,568	27%
	National Ave Water Treatment Plant Equipment End-of-Life Replacement **	125,000	141,986	-	266,986	211,011	81,247	(25,272)					
2465-0000	Trout Fire Protection Water Infrastructure**	25,000	-	-	25,000	49,556	1,864,680	(1,889,236)					
2570-0000	Water PS Mechanical and Electrical Improvements	70,000	-	-	70,000	56,900	25,218	(12,117)					
2571-0000	Water Facility Improvements	70,000	-	-	70,000	43,870	3,138	22,992			G	50,000	71%
2550-0031	Pavement Maintenance - Slurry Seal - Water	25,000	-	-	25,000	7,002	24,750	(6,752)					
2562-0000	Smart Metering Infrastructure Improvements**	60,000	-	-	60,000	66,976	1,055,520	(1,062,496)			G	500,000	833%
2472-0000	Carnelian Woods Booster Station 2 Pump*	-	(7,851)	-	(7,851)	43,800	-	(51,651)	(51,651)	C			
	CW Service Lateral/Meter Repl and Brook Fox TP Water Service-Phase II	325,000	-	-	325,000	304,387	-	20,613	20,613	C			
Total Water Purchases		\$ 3,300,000	\$ 326,561	\$ -	\$ 3,626,561	\$ 2,875,696	\$ 3,249,253	\$ (2,498,389)	\$ (31,038)			\$ 1,293,568	
Recreation and Parks													
2481-0000	Joint Needs Analysis - NTPUD/TCPUD Phase III *	\$ -	\$ 58,037	\$ -	\$ 58,037	\$ (697)	\$ 3,178	\$ 55,556			#		
2040-PLC	Wayfinding and Destination Signage Project	140,000	-	-	140,000	1,257	16,897	121,846			G	69,894	50%
2284-0000	NTEC Architectural Planning Study *	-	21,986	-	21,986	5,350	-	16,636					
2486-0000	Pickleball Plaza Improvements *	300,000	(17,103)	-	282,897	17,394	9,978	255,525			G	250,000	88%
2192-0000	NTEC Emergency Generator *	160,000	228,068	-	388,068	132,076	281,710	(25,718)			G	225,000	58%
2590-0000	NTEC - Furnishings, Fixtures and Building Improvements	50,000	-	-	50,000	33,680	48,321	(32,001)					
2482-0000	Park Facility Improvements*	-	(40,243)	-	(40,243)	5,375	-	(45,618)	(45,618)	C			
2582-0000	Park Facility Improvements	80,000	-	-	80,000	23,097	56,929	(26)					
2550-0043	Pavement Maintenance - Slurry Seal - Parks	60,000	-	-	60,000	34,726	-	25,274					
2484-0000	NTRP Multi-Purpose Trail Connection (Design)	150,000	-	-	150,000	136,894	148,345	(135,239)			G	1,601,505	1068%
2580-0000	Secline Property Improvements (Design)	120,000	-	-	120,000	61,945	247,715	(189,659)			G	80,000	67%
2581-0000	Regional Park Parking Management	70,000	-	-	70,000	31,920	22,078	16,002					
2591-0000	NTEC - Bathroom Remodel (Design)	50,000	-	-	50,000	27,424	41,384	(18,808)					
Total Recreation and Parks Purchases		\$ 1,180,000	\$ 250,745	\$ -	\$ 1,430,745	\$ 510,440	\$ 876,535	\$ 43,770	\$ (45,618)			\$ 2,226,399	
* Project carry-over from Prior Year													
** Multi-year encumbrance - on 5 year CIP													
# Non-grant cost reimbursement													
Administration & Base		\$ 355,000	\$ 241,636	\$ -	\$ 596,636	\$ 167,676	\$ 264,647	\$ 164,313	\$ 1,802			\$ -	
Fleet		255,000	320,711	-	575,711	221,721	262,280	91,710	33,279			-	
Wastewater		650,500	285,727	-	936,227	184,987	312,191	439,049	45,678			-	
Water		3,300,000	326,561	-	3,626,561	2,875,696	3,249,253	(2,498,389)	(31,038)			1,293,568	
Recreation and Parks		1,180,000	250,745	-	1,430,745	510,440	876,535	43,770	(45,618)			2,226,399	
Total Capital Expenditures		\$ 5,740,500	\$ 1,425,380	\$ -	\$ 7,165,880	\$ 3,960,520	\$ 4,964,906	\$ (1,759,546)	\$ 4,103			\$ 3,519,967	

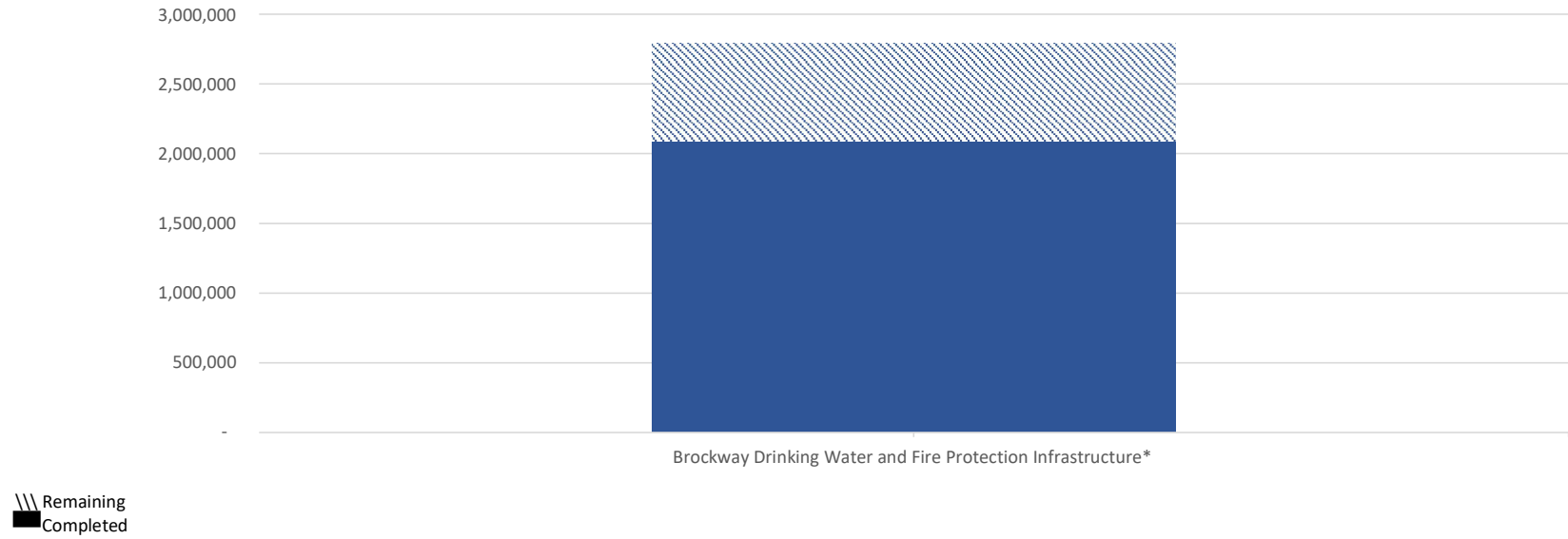
Multi-Year Capital Projects \$1M and Above



Multi-Year Capital Projects under \$1M

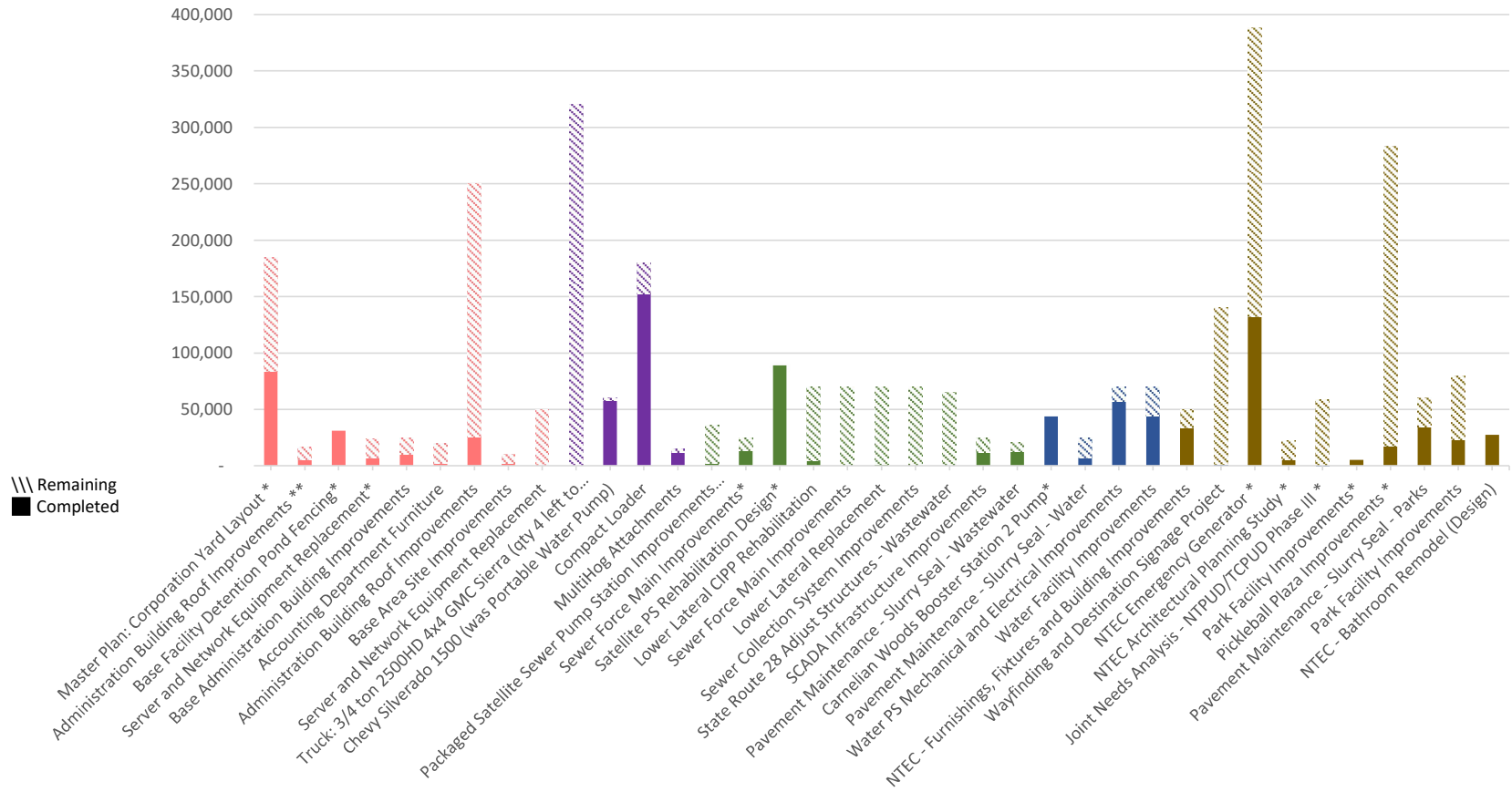


FY 24-25 Capital Projects \$500,000 and Above



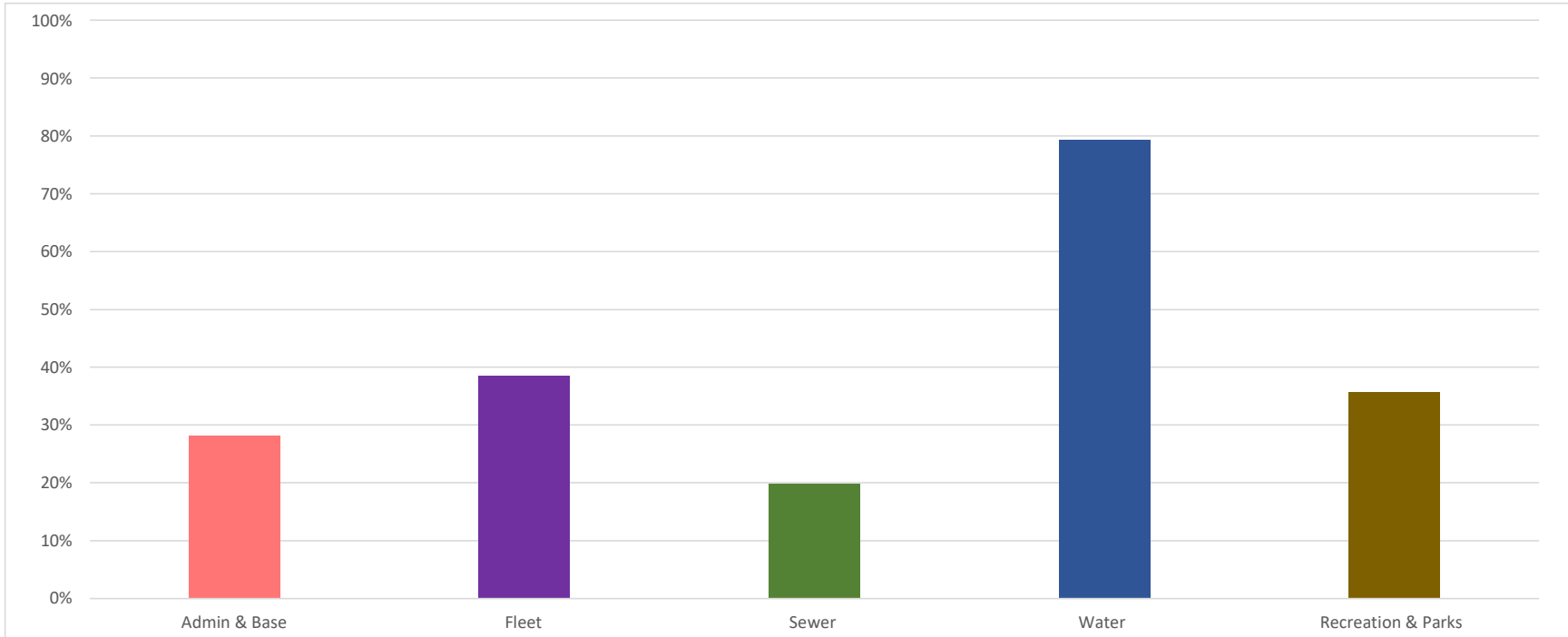
** Multi-year encumbrance

FY 24-25 Capital Projects under \$500,000



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

Budget \$ 596,636 \$ 575,711 \$ 936,227 \$ 3,626,561 \$ 1,430,745





Consolidated Balance Sheet
For the Period Ended March 31, 2025

	Current Month	Prior Month	FYE 2024
ASSETS			
Current Assets			
Cash & Cash Equivalents	\$ 11,560,770	\$ 10,850,147	\$ 9,313,951
Investments	440,944	440,944	2,073,333
Due (To)/From Other Fund	-	-	-
Accounts Receivable	1,965,643	1,364,927	1,494,773
Inventory	206,889	206,889	206,889
Deposits and Prepaid Expenses	69,743	124,502	715,379
Total Current Assets	\$ 14,243,988	\$ 12,987,409	\$ 13,804,325
Restricted Assets			
Cash & Cash Equivalents	\$ 444,799	\$ 444,799	\$ 444,799
Accounts Receivable	238,163	942,271	246,382
Deposits and Prepaid Expenses	-	-	-
Total Restricted Assets	\$ 682,962	\$ 1,387,070	\$ 691,181
Non-Current Assets			
Subscription Asset	\$ 591,637	\$ 591,637	\$ 591,637
Accumulated Amortization	(249,834)	(249,834)	(249,834)
Net Subscription Asset (New GASB 96)	\$ 341,803	\$ 341,803	\$ 341,803
Property, Plant & Equipment			
Work in Process	\$ 1,877,957	\$ 4,012,786	\$ 2,714,789
Land	7,123,368	7,123,368	7,123,368
Property Rights	15,237	15,237	15,237
Buildings and Improvements	31,732,285	31,732,285	31,631,476
Vehicles and Equipment	9,075,714	9,005,241	8,844,078
Furniture and Office Equipment	2,013,093	2,013,093	1,980,339
Water System	51,256,286	49,056,518	48,746,881
Sewer System	43,166,493	43,166,493	41,231,128
Subtotal - Property, Plant & Equipment	146,260,433	146,125,021	142,287,296
Accumulated Depreciation	(74,867,626)	(74,547,286)	(72,046,434)
Net Property, Plant & Equipment	\$ 71,392,808	\$ 71,577,736	\$ 70,240,862
DEFERRED OUTFLOWS OF RESOURCES	\$ 3,110,735	\$ 3,110,735	\$ 2,139,366
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 89,772,296	\$ 89,404,753	\$ 87,217,537



Consolidated Balance Sheet
For the Period Ended March 31, 2025

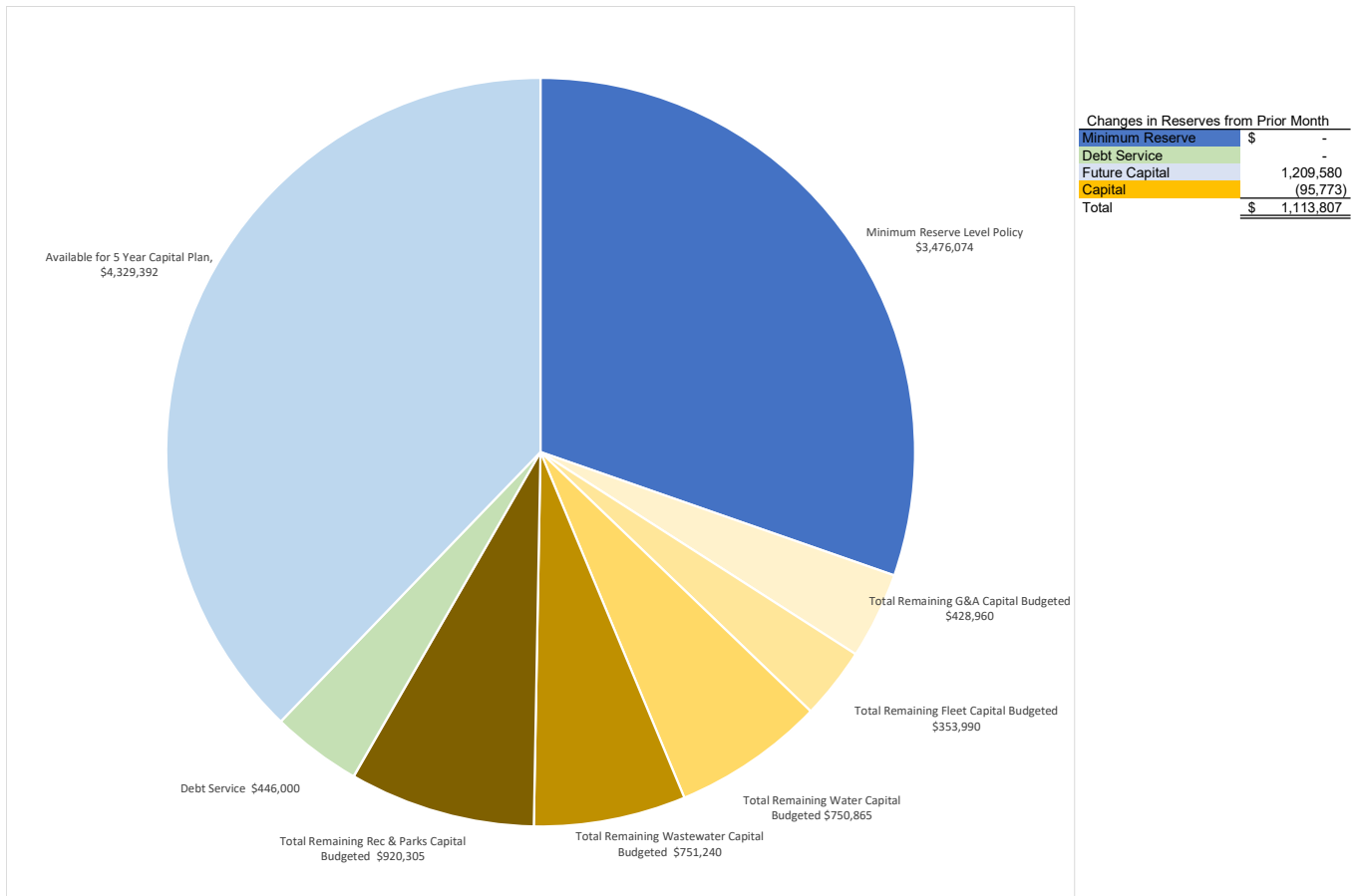
	Current Month		Prior Month		FYE 2024
LIABILITIES					
Current Liabilities					
Accounts Payable	\$	57,953	\$	49,302	\$ 415,229
Deferred Revenue		321,237		264,695	254,498
Compensated Absences Payable		1,006,110		963,944	796,232
Accrued Liabilities		985,409		949,997	806,169
Current Portion of Long-Term Debt		416,452		416,452	416,452
		2,787,162		2,644,390	2,688,579
Current Liabilities (Payable from Restricted Assets)					
Deferred Grant Revenue	\$	-	\$	-	\$ -
Accounts Payable		-		-	-
Total Current Liabilities	\$	2,787,162	\$	2,644,390	\$ 2,688,579
Non-Current Liabilities					
Long-Term Debt, Net of Current Portion	\$	185,015	\$	185,015	\$ 601,467
Net Pension Liability		674,113		674,113	674,113
Total Long Term Liabilities	\$	859,128	\$	859,128	\$ 1,275,580
DEFERRED INFLOWS OF RESOURCES					
	\$	83,840	\$	83,840	\$ 83,840
NET POSITION					
Net Investment in Capital Assets (Net of Debt)	\$	71,133,144	\$	71,318,071	\$ 69,564,746
Debt Services		445,936		445,936	445,936
Net Restricted Assets		682,962		1,387,070	691,181
Unrestricted		10,907,496		10,018,460	12,467,674
Current Year Income / (Loss)		2,872,628		2,872,628	2,872,628
Balance	\$	86,042,165	\$	86,042,165	\$ 86,042,165
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE					
	\$	89,772,296	\$	89,404,753	\$ 87,217,537
Ratios					
	Median	NTPUD	NTPUD		FYE 2024
Days in Cash (Cash/Operating Expenses less Depreciation)	296	332	287		264
Days of Working Capital (Reserves/Operating Expenses less Dep	92	324	290		315
Debt Ratio (Total Liabilities/Total Assets)	36%	4%	4%		5%
Return on Assets (Net Income/Total Assets)	2.5%	5.1%	5.1%		5.2%
Debt Service Coverage Ratio	1.3				
Reserves					
Unrestricted Reserves	\$	11,456,826	\$	10,250,830	\$ 11,115,745
Minimum Reserve Level Policy		(3,476,074)		(3,476,074)	(3,057,239)
Available for Investment	\$	7,980,752	\$	6,774,756	\$ 8,058,506
Additional FY 2025 EBIDA		1,601,481		2,141,885	
Total Available	\$	9,582,233	\$	8,916,640	
Total Remaining FY 2025 Capital Budgeted		(3,209,462)		(3,545,679)	
Debt Service	\$	(446,000)	\$	(446,000)	
Unbudgeted	\$	5,926,771	\$	4,924,962	
		4,325,290		2783076.778	
Cash & Cash Equivalents					
Cash Level 90 Days	\$	11,560,770	\$	11,250,734	
		(3,476,074)		(3,476,074)	
Available for Investment	\$	8,084,695	\$	7,774,660	
Additional FY 2022 EBIDA		1,601,481		2,141,885	
Total Available	\$	9,686,177	\$	9,916,545	
Total Remaining Capital Budgeted		(3,209,462)		(3,545,679)	
Unbudgeted	\$	6,476,714	\$	6,370,866	

NTPUD (consolidated)
Statement of Cash Flows
For the Period Ended March 31, 2025
(In Thousands)

	<u>Current Month</u>	<u>Year-to Date</u>
Operating Activities		
Net Income (Loss)	\$224,769	\$2,872,628
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	320,340	2,821,191
Net changes in operating assets and liabilities:		
(Increase)/Decrease Account Receivables	(600,716)	(470,869)
(Increase)/Decrease Inventories	-	-
(Increase)/Decrease Deposits & Prepaid expenses	54,759	645,636
(Increase)/Decrease Deferred Outflows	-	(971,369)
(Decrease)/Increase Payables & Accrued Liabilities	142,772	98,584
(Decrease)/Increase Deferred Grant Revenue	-	-
(Decrease)/Increase in Deferred Inflows	-	-
Net Cash Provided (Used) by operating activities	141,925	4,995,801
Investing Activities		
Change in Restricted Assets	704,108	8,220
Change in Subscription Assets	-	-
Net Purchases of property, plant and equipment	(135,412)	(3,973,137)
Net Cash Provided (Used) by investing activities	568,697	(3,964,917)
Financing Activities		
Change in Capital Loan	-	(416,452)
Change in Net Pension Liability	-	-
Net Cash Provided (Used) by financing activities	-	(416,452)
Net increase/(decrease) in cash and cash equivalents	710,621	614,431
Cash and Equivalents at beginning of period	11,291,091	11,387,283
Cash and Equivalents at end of period	\$12,001,712	\$12,001,714

North Tahoe Public Utility District
As Of 3/31/2025

Total Reserve Funds of \$11,456,826 of which \$3,476,074 is Restricted as Minimum Reserve



Total Remaining Capital Budgeted is in reference to current year budget



Trended by Month
Statement of Revenues and Expenses
For the Period Ended March 31, 2025

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Expected	Budgeted	Variance
Income Statement	July	August	September	October	November	December	January	February	March	April	May	June		Total	Total	
Operations																
Operating Revenue	\$ 1,129,401	\$ 1,136,326	\$ 1,056,042	\$ 1,016,144	\$ 852,726	\$ 933,141	\$ 904,872	\$ 861,765	\$ 863,867	\$ 925,143	\$ 971,570	\$ 1,075,100	\$ 11,726,097	\$ 11,717,208	\$ 8,889	
Internal Revenue	16,549	13,728	18,289	16,310	9,366	24,630	12,695	14,678	14,649	13,387	19,187	19,747	193,215	207,577	(14,362)	
Total Operating Revenue	\$ 1,145,950	\$ 1,150,054	\$ 1,074,331	\$ 1,032,454	\$ 862,092	\$ 957,771	\$ 917,567	\$ 876,443	\$ 878,516	\$ 938,530	\$ 990,757	\$ 1,094,847	\$ 11,919,312	\$ 11,924,785	\$ (5,473)	
Salaries and Wages	\$ (579,824)	\$ (507,077)	\$ (462,967)	\$ (475,538)	\$ (452,457)	\$ (602,853)	\$ (498,982)	\$ (444,413)	\$ (498,221)	\$ (509,184)	\$ (507,682)	\$ (494,266)	\$ (6,033,464)	\$ (6,075,729)	\$ 42,265	
Employee Benefits	(258,188)	(227,474)	(223,904)	(230,886)	(221,427)	(219,085)	(257,431)	(226,578)	(248,842)	(267,306)	(307,001)	(264,262)	(2,952,384)	(3,150,848)	198,464	
Outside Services/Contractual	(123,056)	(83,520)	(128,130)	(134,966)	(118,070)	(108,832)	(111,903)	(134,293)	(136,038)	(105,778)	(152,728)	31,832	(1,305,482)	(1,515,676)	210,194	
Utilities	(84,558)	(91,472)	(80,095)	(79,961)	(49,512)	(70,962)	(88,131)	(61,139)	(67,701)	(62,805)	(63,875)	(62,300)	(862,511)	(849,392)	(13,119)	
Other Operating Expenses	(133,327)	(157,899)	(111,824)	(120,992)	(142,365)	(115,103)	(88,424)	(142,683)	(78,397)	(127,088)	(137,008)	(81,803)	(1,436,913)	(1,791,442)	354,529	
Insurance	(36,583)	(36,583)	(36,583)	(36,583)	(37,026)	(36,583)	(36,583)	(36,583)	(36,567)	(44,714)	(44,714)	(44,714)	(463,816)	(462,751)	(1,065)	
Internal Expense	(16,549)	(13,728)	(18,289)	(16,310)	(9,366)	(24,630)	(12,695)	(14,678)	(14,649)	(13,387)	(19,187)	(19,747)	(193,215)	(207,577)	14,362	
Debt Service	(2,796)	(2,118)	(2,118)	(2,118)	(2,118)	(2,118)	(2,118)	(1,426)	(1,426)	(1,426)	(1,426)	(21,426)	(42,634)	(43,997)	1,363	
Depreciation	(307,431)	(311,436)	(311,436)	(313,185)	(313,589)	(313,903)	(313,903)	(315,968)	(320,340)	(321,046)	(321,046)	(424,412)	(3,887,695)	(3,879,686)	(8,009)	
Total Operating Expense	\$ (1,542,312)	\$ (1,431,307)	\$ (1,375,346)	\$ (1,410,539)	\$ (1,345,487)	\$ (1,494,512)	\$ (1,410,170)	\$ (1,377,761)	\$ (1,402,181)	\$ (1,452,734)	\$ (1,554,667)	\$ (1,381,098)	\$ (17,178,114)	\$ (17,977,098)	\$ 798,984	
Operating Income(Loss)	\$ (396,362)	\$ (281,253)	\$ (301,015)	\$ (378,085)	\$ (483,395)	\$ (536,741)	\$ (492,603)	\$ (501,318)	\$ (523,665)	\$ (514,204)	\$ (563,910)	\$ (286,251)	\$ (5,258,802)	\$ (6,052,313)	\$ 793,511	
Non-Operations																
Property Tax Revenue	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 6,900,000	\$ 6,900,000	\$ -	
Community Facilities District (CFD 94-1)	58,095	58,095	58,095	58,095	58,095	58,095	58,095	58,095	58,095	56,908	56,908	56,908	693,579	682,900	10,679	
Grant Revenue	-	-	32,228	706,763	36,806	74,976	34,845	-	76,330	-	-	210,000	1,171,948	458,000	713,948	
Interest	7,154	42,709	23,321	51,819	25,350	19,123	23,306	32,617	39,298	8,333	8,333	8,333	289,696	100,000	189,696	
Other Non-Op Revenue	6,247	7,855	9,641	103,390	8,329	10,296	7,582	7,900	10,010	6,447	6,447	6,447	190,591	76,989	113,602	
Capital Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Non-Op Expenses	(11,704)	(75,430)	(34,368)	(28,737)	(114,975)	(18,297)	(21,556)	(13,323)	(10,299)	(8,333)	(8,333)	(258,333)	(603,688)	(350,000)	(253,688)	
Income(Loss)	\$ 238,430	\$ 326,976	\$ 362,902	\$ 1,088,245	\$ 105,210	\$ 182,452	\$ 184,669	\$ 158,971	\$ 224,769	\$ 124,151	\$ 74,445	\$ 312,104	\$ 3,383,324	\$ 1,815,576	\$ 1,567,748	
Additional Funding Sources																
Allocation of Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance	\$ 238,430	\$ 326,976	\$ 362,902	\$ 1,088,245	\$ 105,210	\$ 182,452	\$ 184,669	\$ 158,971	\$ 224,769	\$ 124,151	\$ 74,445	\$ 312,104	\$ 3,383,324	\$ 1,815,576	\$ 1,567,748	
Operating Income	\$ (396,362)	\$ (281,253)	\$ (301,015)	\$ (378,085)	\$ (483,395)	\$ (536,741)	\$ (492,603)	\$ (501,318)	\$ (523,665)	\$ (514,204)	\$ (563,910)	\$ (286,251)	\$ (5,258,802)	\$ (6,052,313)	\$ 793,511	
Net Income(Loss)	\$ 238,430	\$ 326,976	\$ 362,902	\$ 1,088,245	\$ 105,210	\$ 182,452	\$ 184,669	\$ 158,971	\$ 224,769	\$ 124,151	\$ 74,445	\$ 312,104	\$ 3,383,324	\$ 1,815,576	\$ 1,567,748	
Earnings Before Interest, Depreciation & Amortization	\$ 548,657	\$ 640,530	\$ 676,456	\$ 1,403,548	\$ 420,917	\$ 498,473	\$ 500,690	\$ 476,365	\$ 546,535	\$ 446,623	\$ 396,917	\$ 757,942	\$ 7,313,653	\$ 5,739,259	\$ 1,574,394	
Operating Ratio	135%	124%	128%	137%	156%	156%	154%	157%	160%	155%	157%	126%	144%	151%	14599%	
Operating Ratio - plus Tax & CFD	87%	80%	81%	85%	90%	94%	91%	91%	93%	93%	96%	80%	88%	92%	-15347%	
Debt Service Coverage Ratio	85.28	154.38	171.34	513.81	49.67	86.14	87.19	111.48	157.62	87.06	52.21	14.57	79.36	41.27	(1,150.22)	

Consolidated Balance Sheet
For the Period Ended March 31, 2025

Division Balance Sheet
For the Period Ended March 31, 2025

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
ASSETS						
Current Assets						
Cash & Cash Equivalents	\$ -	\$ 445,936	\$ 2,977	\$ -	\$ 11,111,857	\$ 11,560,770
Investments	-	-	-	-	440,944	440,944
Due (To)/From Other Fund	2,575,472	1,660,036	1,069,408	450,313	(5,755,229)	-
Accounts Receivable	-	51,924	194,096	-	1,719,623	1,965,643
Inventory	206,889	-	-	-	-	206,889
Deposits and Prepaid Expenses	-	-	47,795	-	21,948	69,743
Total Current Assets	\$ 2,782,361	\$ 2,157,897	\$ 1,314,275	\$ 450,313	\$ 7,539,142	\$ 14,243,988
Restricted Assets						
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 444,799	\$ 444,799
Accounts Receivable	-	(0)	232,163	-	6,000	238,163
Deposits and Prepaid Expenses	-	-	-	-	-	-
Total Restricted Assets	\$ -	\$ (0)	\$ 232,163	\$ -	\$ 450,799	\$ 682,962
Non-Current Assets						
Subscription Asset	\$ -	\$ -	\$ -	\$ -	\$ 591,637	\$ 591,637
Accumulated Amortization	-	-	-	-	(249,834)	(249,834)
Net Subscription Asset (New GASB 96)	\$ -	\$ -	\$ -	\$ -	\$ 341,803	\$ 341,803
Property, Plant & Equipment						
Work in Process	\$ 311,257	\$ 494,751	\$ 930,598	\$ 2,702	\$ 138,649	\$ 1,877,957
Land	86,310	772,058	6,265,000	-	-	7,123,368
Property Rights	7,237	8,000	-	-	-	15,237
Buildings and Improvements	8,281,806	-	23,155,489	-	294,990	31,732,285
Vehicles and Equipment	5,806,355	285,750	817,577	2,166,032	-	9,075,714
Furniture and Office Equipment	925,994	35,919	876,376	-	174,804	2,013,093
Water System	-	51,256,286	-	-	-	51,256,286
Sewer System	43,166,493	-	-	-	-	43,166,493
Subtotal - Property, Plant & Equipment	58,585,452	52,852,764	32,045,041	2,168,734	608,443	146,260,433
Accumulated Depreciation	(35,755,037)	(23,590,675)	(14,472,725)	(933,880)	(115,308)	(74,867,626)
Net Property, Plant & Equipment	\$ 22,830,415	\$ 29,262,089	\$ 17,572,316	\$ 1,234,853	\$ 493,135	\$ 71,392,808
DEFERRED OUTFLOWS OF RESOURCES	\$ 170,311	\$ 448,246	\$ 347,477	\$ 23,129	\$ 2,121,572	\$ 3,110,735
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 25,783,087	\$ 31,868,231	\$ 19,466,230	\$ 1,708,295	\$ 10,946,451	\$ 89,772,296
LIABILITIES						
Current Liabilities						
Accounts Payable	\$ 24,046	\$ 12,993	\$ 48,139	\$ 5,497	\$ (32,721)	\$ 57,953
Deferred Revenue	-	-	321,237	-	-	321,237
Compensated Absences Payable	-	-	-	-	1,006,110	1,006,110
Accrued Liabilities	-	2,851	6,723	-	975,835	985,409
Current Portion of Long-Term Debt	-	416,452	-	-	-	416,452
	24,046	432,296	376,099	5,497	1,949,225	2,787,162
Current Liabilities (Payable from Restricted Assets)						
Deferred Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-	-	-
Total Current Liabilities	\$ 24,046	\$ 432,296	\$ 376,099	\$ 5,497	\$ 1,949,225	\$ 2,787,162
Non-Current Liabilities						
Long-Term Debt, Net of Current Portion	\$ -	\$ 16,612	\$ -	\$ -	\$ 168,403	\$ 185,015
Net Pension Liability	6,273	115,269	109,669	(2,954)	445,857	674,113
Total Long Term Liabilities	\$ 6,273	\$ 131,881	\$ 109,669	\$ (2,954)	\$ 614,260	\$ 859,128
DEFERRED INFLOWS OF RESOURCES	\$ 20,852	\$ 33,133	\$ 15,877	\$ 5,531	\$ 8,446	\$ 83,840
NET POSITION						
Net Investment in Capital Assets (Net of Debt)	\$ 22,830,415	\$ 28,829,025	\$ 17,572,316	\$ 1,234,853	\$ 666,535	\$ 71,133,144
Debt Services	-	445,936	-	-	-	445,936
Net Restricted Assets	-	(0)	232,163	-	450,799	682,962
Unrestricted	3,762,193	(560,108)	957,343	341,188	6,406,880	10,907,496
Current Year Income / (Loss)	(860,691)	2,556,068	202,764	124,180	850,307	2,872,628
Balance	\$ 25,731,917	\$ 31,270,921	\$ 18,964,585	\$ 1,700,221	\$ 8,374,520	\$ 86,042,165
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 25,783,087	\$ 31,868,231	\$ 19,466,230	\$ 1,708,295	\$ 10,946,451	\$ 89,772,296

Consolidated Balance Sheet
For the Period Ended March 31, 2025

Division Balance Sheet
For the Period Ended March 31, 2025

	General & Administrative and						
	Wastewater	Water	Recreation & Parks	Fleet & Equipment	Base	Total	
Reserves							
Unrestricted Reserves	\$ 2,758,315	\$ 1,725,601	\$ 938,176	\$ 444,816	\$ 5,589,918	\$ 11,456,826	
Minimum Reserve Level Policy	(851,845)	(770,513)	(648,584)	63,216	(1,268,348)	(3,476,074)	
Available for Investment	\$ 1,906,470	\$ 955,087	\$ 289,592	\$ 508,033	\$ 4,321,570	\$ 7,980,752	
Additional FY 2025 EBIDA	(105,494)	987,467	405,472	89,415	224,621	1,601,481	
Total Available	\$ 1,800,976	\$ 1,942,554	\$ 695,064	\$ 597,448	\$ 4,546,191	\$ 9,582,233	
Total Remaining FY 2025 Capital Budgeted	(796,918)	(719,827)	(874,687)	(387,268)	(430,762)	(3,209,462)	
Debt Service		(446,000)				\$ (446,000)	
Unbudgeted	\$ 1,004,058	\$ 776,727	\$ (179,623)	\$ 210,180	\$ 4,115,429	\$ 5,926,771	



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: May 13, 2025

ITEM: H-3b

FROM: Finance Department

SUBJECT: Treasurer's Report – as of March 31, 2025

FISCAL ANALYSIS:

The CFO has reviewed the District's investment portfolio, and its value is reflected in the attached Treasurer's Report..

The District's investments remain in compliance with the Board-approved Investment Policy, with an ongoing emphasis on safety.

As of March 31, 2025, the total bank value of cash and investments was \$12,528,132. Of this amount, \$1,529,771 was restricted. Cash and investments increased by \$546,336 during March.

The portfolio meets the guidelines of the Investment policy.

ATTACHMENTS: Treasurer's Report as of March 31, 2025

REVIEW TRACKING:

Submitted by:

Approved by:

Patrick Grimes
Chief Financial Officer

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

PRESENTED BY: Patrick Grimes, CFO

Cash and Investments

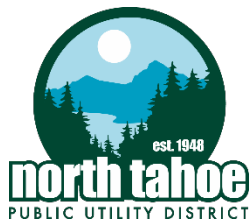
<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
Wells Fargo			
03/31/25	xxxxxx7997	\$2,013,684	General Checking
	xxxxxx8011	-	Payroll
	xxxxxx8003	-	Utility Billing Deposit Account
	xxxxxx8029	-	Event Center Deposit Account
		<u>2,013,684</u>	Total Wells Fargo
Local Agency Investment Fund			
03/31/25	xx-xx-003	41,234	General Investment Account
California CLASS			
03/31/25	xx-xx-0179	7,147,359	General Investment Account
UBS Financial Services Inc.			
03/31/25	xxxxx29 70	2,337	Cash & Cash Alternatives Balance
	"	844,827	Money Market Instruments
	"	663,181	Certificates of Deposit
	"	23,202	Mutual Funds
	"	243,570	U.S. Government Securities
	"	18,967	Accrued Interest
		<u>1,796,084</u>	Total UBS Financial Services Inc.
Total Unrestricted Cash and Investments:		\$10,998,361	

Restricted

<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
Wells Fargo			
03/31/25	xxxxxx8037	\$35,537	FSA
03/31/25	xxxxxx8045	555,080	HRA
03/31/25	xxxxx1157	445,936	NTBC - BofA Install.Payment Fund
12/31/24	CalPERS 115 Trust	457,891	CalPERS Prefunding of Pension Expense
03/31/25	Tahoe Truckee Community Foundation	35,328	Friends of the Park
Total Restricted Cash and Investments:		\$1,529,771	

Total Cash and Investments:

Total Cash and Investments:	\$12,528,132
------------------------------------	---------------------



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: May 13, 2025

ITEM: E-1

FROM: Accounting Department

SUBJECT: Approve Accounts Paid and Payable for the Period from April 8, 2025 – May 12, 2025

RECOMMENDATION:

Approve accounts paid and payable from April 8, 2025 – May 12, 2025.

DISCUSSION:

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

FISCAL ANALYSIS:

Sufficient funds are included in the 2024-2025 Fiscal Year budget. District staff and the Finance Committee have reviewed and recommended these accounts paid and payable as appropriate District expenditures.

ATTACHMENTS: N/A


MOTION: Approve Staff Recommendation

REVIEW TRACKING:

Submitted By: _____


Patrick Grimes
Chief Financial Officer

Approved By: _____


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

Cashflow Analysis & Projection

		FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 24/25	
1 Bank Balances	Restricted												
2 Bank of the West (BMO)	No	2,312,884	2,175,395	4,216,396	2,898,556	1,212,073	39,143	(1,345)	(1,345)	(1,345)	(1,345)	38,865	
3 Local Agency Investment Fund	No	4,033,219	5,613,161	7,646,443	8,169,123	8,829,097	1,420,463	437,308	437,308	437,308	437,308	1,404,615	
4 UBS Financial Services Inc.	No	3,603,887	3,558,779	3,078,357	1,893,171	2,437,285	2,820,285	2,307,057	2,307,057	2,307,057	2,307,057	2,820,285	
5 Tahoe Truckee Community Foundation	Yes	-	-	-	-	12,542	32,795	32,795	32,795	32,795	32,795	12,542	
6 CA CLASS	No	-	-	-	-	-	4,004,133	4,091,683	4,091,683	4,091,683	4,091,683	4,000,000	
7 Wells Fargo	No	-	-	-	-	12,892	2,099,237	2,089,135	3,164,971	5,608,756	6,304,404	2,099,237	
8 Wells Fargo (FSA & HRA)	Yes	-	-	-	-	-	554,472	567,481	567,481	567,481	567,481	554,472	
9 CalPERS 115 Trust	Yes	-	-	-	346,628	420,019	444,799	444,799	444,799	444,799	444,799	444,799	
10 WF (BoFA Debt Collateral	Yes	887,938	799,907	874,878	889,565	947,223	445,936	445,936	-	-	-	445,936	
11 Beginning Balance July 1st		10,837,927	12,147,242	15,816,074	14,197,042	13,845,697	11,861,263	10,414,850	11,044,750	13,488,535	14,184,183	11,820,752	
12 Use of Funds													
13 Payroll		(4,903,581)	(5,036,554)	(5,716,222)	(6,312,614)	(6,757,551)	(7,214,330)	(7,935,763)	(8,729,339)	(9,602,273)	(10,562,501)	(7,443,440)	
14 Benefits		(1,277,974)	(1,082,543)	(1,562,860)	(1,796,959)	(1,985,196)	(2,182,137)	(2,380,729)	(2,618,802)	(2,880,682)	(3,168,750)	(2,233,032)	
15 Debt Service		(446,052)	(445,937)	(445,935)	(445,936)	(445,936)	(445,936)	(445,937)	-	-	-	(445,937)	
16 Operating Expense		(2,958,366)	(2,534,482)	(2,997,166)	(3,585,447)	(3,781,221)	(3,947,273)	(3,909,698)	(4,105,183)	(4,310,442)	(4,525,965)	(3,723,522)	
17 Prepaid Expense		(311,066)	(789,434)	(849,827)	(375,775)	(389,618)	7,264	(200,965)	(216,038)	(232,241)	(249,659)	(186,945)	
18 Non-Operating Expense		(17,954)	(3,901)	-	-	(621,206)	(1,187,557)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	
19 Inventory		(74,062)	(52,470)	(14,031)	-	-	-	-	-	-	-	-	
20 Capital		(2,503,141)	(2,175,251)	(7,396,864)	(6,910,013)	(9,914,907)	(7,825,186)	(8,410,680)	(4,000,000)	(6,250,000)	(6,700,000)	(5,750,000)	
21 Miscellaneous		9,292	472,883	(7,821)	-	(2,628)	-	-	-	-	-	-	
22 Total Use of Funds		\$ (12,482,904)	\$ (11,647,690)	\$ (18,990,726)	\$ (19,426,744)	\$ (23,898,264)	\$ (22,795,156)	\$ (24,283,772)	\$ (20,669,362)	\$ (24,275,638)	\$ (26,206,874)	\$ (20,782,876)	\$ (2,012,280) Lower(Higher) Spend
23 Source of Funds													
24 Other Operating Receipts		-	-	-	102,375	65,639	-	-	-	-	-	65,639	
25 S/W Customer Receipts		5,724,364	7,864,568	8,348,318	8,619,058	8,841,519	9,974,546	11,071,746	12,289,638	13,641,498	15,142,062	9,814,086	
26 Parks Customer Receipts		1,070,912	866,096	1,053,981	1,385,620	1,446,078	1,644,671	1,694,012	1,744,832	1,797,177	1,851,092	1,489,460	
27 Property Tax Receipts		6,187,815	6,884,195	6,922,432	7,590,506	7,986,368	8,355,751	8,646,360	9,078,678	9,532,612	10,009,242	8,255,172	
28 Grant Receipts		270,355	92,134	1,070,714	747,896	3,205,892	1,050,297	3,501,555	-	-	-	-	
29 Other Non-Op Receipts		235,009	94,378	(50,762)	546,017	327,823	323,477	-	-	-	-	-	
30 Cash		303,764	(484,848)	27,010	83,928	40,511	-	-	-	-	-	-	
31 Total Deposits		\$ 13,792,219	\$ 15,316,522	\$ 17,371,694	\$ 19,075,399	\$ 21,913,831	\$ 21,348,742	\$ 24,913,672	\$ 23,113,147	\$ 24,971,286	\$ 27,002,397	\$ 19,624,358	\$ 1,724,385 Higher(Lower) Deposits
32 Ending Balance June 30th		\$ 12,147,242	\$ 15,816,074	\$ 14,197,042	\$ 13,845,697	\$ 11,861,263	\$ 10,414,850	\$ 11,044,750	\$ 13,488,535	\$ 14,184,183	\$ 14,979,706	\$ 10,662,234	\$ (287,895) Higher(Lower) Cash Balai
33 Ending Balance Liquid Funds		\$ 7,655,417	\$ 11,457,388	\$ 11,414,306	\$ 10,461,189	\$ 8,595,042	\$ 7,661,857	\$ 8,737,693	\$ 11,181,478	\$ 11,877,126	\$ 12,672,649	\$ 7,855,123	
34 90 Days Cash (Excluding Capital)		2,463,055	2,452,271	2,856,832	3,086,317	3,447,303	3,691,225	3,913,913	4,110,254	4,444,678	4,809,914	3,703,488	
35 Minimum Reserves							3,700,000						

Grant Revenue

Account Number	Description		1	2	3	4	5	6	7	8	9	10	11	12		Over(Under) Total Budget for Project
		Budget	July	August	September	October	November	December	January	February	March	April	May	June	YTD Total	
31-5030-3435	Water	43,000	-	-	-	-	-	43,000	-	-	-	-	-	-	43,000	
43-4300-3435	TVRA	245,000	-	-	-	-	-	120,000	-	-	-	-	-	125,000	120,000	
43-4310-3435	NTRP	170,000	-	-	-	-	-	85,000	-	-	-	-	-	85,000	85,000	
43-4600-3435	TVRA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51-5100-3435	NTEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2475 - AGAT	Water Modeling Agate	43,000	-	-	-	-	-	17,184	-	-	-	-	-	-	17,184	(71)
2475 - FULT	Water Modeling Fulton	-	-	-	-	-	-	25,745	-	-	-	-	-	-	25,745	
2192 - FEMA	FEMA Emergency Generator NTEC	165,000	-	-	8,375	-	-	3,000	-	-	-	-	-	-	11,375	(153,625)
2192 - GGMT	FEMA Emergency Generator NTEC	-	-	-	213	-	-	-	-	-	-	-	-	-	213	
2484 - PLAC	NTRP Multi Purpose Trail Ext - Placer TOT	100,000	-	-	23,640	-	-	29,047	-	-	39,300	-	-	-	91,987	(8,013)
2040 - PLAC	Wayfinding and Destination Signage	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	(70,000)
2580 - TBID	Secline Beach Enhancement	80,000	-	-	-	-	-	-	34,845	-	6,983	-	-	-	41,828	(38,172)
			-	-	-	-	-	-	-	-	-	-	-	-	-	
	Over(Under) Budget	-	-	-	32,228	-	-	(53,024)	34,845	-	46,283	-	-	(85,000)	60,332	
Unbudgeted																-
			-	-	-	-	-	-	-	-	-	-	-	-	-	
2361 - TWFS	Tahoe Water for Fire FY24 - STPUD Pass Through	-	-	-	-	706,763	36,806	-	-	-	-	-	-	-	743,568	743,568
2562 - WEEG	SmartMetering Infrastructure Improvements	-	-	-	-	-	-	-	-	-	2,507	-	-	-	2,507	2,507
2484 - HCFG	NTRP Multi Purpose Trail Ext - State of CA HCFG	-	-	-	-	-	-	-	-	-	27,541	-	-	-	27,541	27,541
-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Over(Under) Budget	-	-	-	-	706,763	36,806	-	-	-	30,048	-	-	-	773,616	
Total Budgeted Grant Revenue		458,000	-	-	-	-	-	248,000	-	-	-	-	-	210,000	248,000	
Total Grant Revenue Recognized		-	-	-	32,228	706,763	36,806	74,976	34,845	-	76,330	-	-	-	961,947	
Over(Under) Planned Grant Revenue		-	-	-	32,228	706,763	36,806	(173,024)	34,845	-	76,330	-	-	(210,000)	713,947	

Grant Schedule

PM #	Grantor	Name of Grant	Match	Terms	Grant Award	7/1/2024 Remaining Award Amount	6/30/2024 Receivable / (Liability)	FY25 New Grant Award	FY 2025 Grant Revenue (Recognition)	FY 2025 Award Receipts (Payments)	FY2025 Corrections	6/30/2025 Receivable / (Liability)	Project Closure - Award Release	6/30/2024 Remaining Award Amount
2040-OPLC	Placer County	Wayfinding and Destination Signage	\$ 12,000.00	Placer Co TOT Funds	\$ 78,000.00	\$ 69,893.97	\$ -	\$ 58,141.00				\$ -		\$ 128,034.97
2192-FEMA	FEMA	NTEC Emergency Generator Mitigation	\$ 115,138.25	Hazard Mitigation Program	\$ 225,000.00	\$ 140,651.79	\$ 44,621.75	\$ 120,414.75	\$ 11,374.62	\$ 15,375.89		\$ 40,620.48		\$ 249,691.92
2192-MGMT	FEMA	NTEC Emergency Generator Mitigation		Hazard Mitigation Program	\$ 15,000.00	\$ 13,727.00	\$ 131.00		\$ 213.00	\$ 344.00		\$ -		\$ 13,514.00
2465-EPAW	EPA	2025 Trout Waterline and Hydrants	\$ 312,500.00	EPA	\$ 1,250,000.00			\$ 1,250,000.00				\$ -		\$ 1,250,000.00
2484-PLAC	Placer County	NTRP Multi Purpose Trail Connections	\$ 150,000.00	Placer Co TOT Funds/NTCOAB	\$ 600,000.00	\$ 83,348.60	\$ 16,651.40		\$ 91,987.10			\$ 108,638.50		\$ (8,638.50)
2484-HCFG	State Of CA HCF	North Tahoe Trail Access Improvement	\$ 1,029,005.00	Habitat Conservation Fund	\$ 1,029,005.00	\$ 1,029,005.00			\$ 27,540.50			\$ 27,540.50		\$ 1,001,464.50
2484-PLA2	Placer County	NTRP Multi Purpose Trail Connections	\$ 1,610,835.00	Placer Co TOT Funds/NTCOAB	\$ 472,500.00			\$ 472,500.00				\$ -		\$ 472,500.00
2486-PLAC	Placer County	Pickleball Plaza/Community Arts Space	\$ 154,817.00	Placer Co TOT Funds/NTCOAB	\$ 250,000.00			\$ 250,000.00				\$ -		\$ 250,000.00
2486-TAHF	Tahoe Fund	Pickleball Plaza/Community Arts Space	\$ -	Tahoe Fund	\$ 36,000.00			\$ 36,000.00				\$ -		\$ 36,000.00
2562-WEEG	EPA/Bureau of Rec	WaterSmart Grants Bureau of Reclamation	\$ 1,140,081.00	EPA Bureau of Reclamation	\$ 500,000.00			\$ 500,000.00	\$ 2,507.10			\$ 2,507.10		\$ 497,492.90
2571-PCWA	Placer Co Water Agen	Tahoe Main System Zone 1/2 PRV		PCWA FAP Award	\$ 50,000.00	\$ 50,000.00						\$ -		\$ 50,000.00
2580-TBID	NLTRA, North Tahoe C	Secline Beach Enhancement Project	\$ 60,000.00	TBID Funds	\$ 240,000.00	\$ 240,000.00			\$ 41,828.40	\$ 34,845.40		\$ 6,983.00		\$ 198,171.60
2279-0000	STPUD Pass Thru	Prop 1	\$		6,242.37	\$ 6,242.37	\$ (939.43)			\$ 204.20		\$ (1,143.63)		\$ 6,242.37
Completed with Balance Due														
1623-0000/GRNT	NLTRA	Wayfinding Signage	\$		135,000.00	\$ -	\$ 47,016.56					\$ 47,016.56	\$ 8,042.42	\$ 8,042.42
Completed and Paid in Full														
2281-HCFG	State of CA	Pam Emmerich Memorial Pinedrop	\$ 159,481.00	Habitat Conservation Fund	\$ 132,901.00	\$ -	\$ 132,901.00			\$ 132,901.00		\$ -		\$ -
2475-FULT	Placer Co Water Agen	Agate Fulton NTPUD Water Modeling		PCWA FAP Award	\$ 43,000.00	\$ 43,000.00	\$ -		\$ 42,928.75	\$ 42,928.75		\$ -		\$ 71.25
2475-AGAT	Placer Co Water Agen	Agate Fulton NTPUD Water Modeling		PCWA FAP Award										
2361-TWFS	STPUD Pass Thru	2024 Tahoe Water for Fire Supression	\$ 743,568.00	USDA	\$ 743,568.00	\$ -	\$ -	\$ 743,568.00	\$ 743,568.00	\$ 743,568.00		\$ -		\$ -
Closed/on FA														
Pass Through														
						\$ 5,806,216.37	\$ 1,675,868.73	\$ 240,382.28	\$ 3,430,623.75	\$ 961,947.47	\$ 970,167.24	\$ -	\$ 232,162.51	\$ 4,152,587.43



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: May 13, 2025

ITEM: E-4

FROM: Office of the General Manager

SUBJECT: Accept a United States Environmental Protection Agency Grant Agreement for the 2025 Waterline Replacement Project in the Amount of \$1,250,000 and Affirm the General Manager as the Authorized Agent for the Agreement

RECOMMENDATION:

Accept a United States Environmental Protection Agency grant agreement for the 2025 Waterline Replacement Project in the amount of \$1,250,000 and affirm the General Manager as the Authorized Agent for the agreement.

BACKGROUND:

The District has received \$1,250,000 in Congressionally Directed Spending identified in the Consolidated Appropriations Act of 2024 (P.L. 117-42). These funds have been placed in the Environmental Protection Agency (EPA) Community Grants Program administered by EPA Region IX for our District. The District was awarded this Grant Agreement on April 15, 2025, by the EPA.

In accordance with the Grant Management Policy, staff is recommending that the Board accept the Grant Agreement from the EPA. The \$1,250,00 grant requires a 20% match in the amount of \$312,500 for a minimum total project expenditure of \$1,568,280 to expend the full grant amount.

At the March 12, 2025 Board Meeting, the Board awarded a \$1,710,280 construction contract with Vinciguerra Construction Inc., to construct the 2025 Waterline Replacement Project that will construct 2,600 linear feet of 8-inch watermain in Trout and Brook Avenues to replace aging and undersized back-of-lot watermains in Kings Beach. The project will also include five (5) fire hydrants and the installation of 61 new water services and meters to the front of the parcels.

FISCAL ANALYSIS:

The proposed Fiscal Year (FY) 2025/26 Capital Budget includes \$1,966,000 in the Water Fund for the Trout Fire Protection Water Infrastructure Project for the construction of the 2025 Waterline Replacement Project.

The following table is the Construction Project Budget presented in the memo at the March 12, 2025 Board Meeting:

Item	Amount
Estimated Construction Phase Costs	\$1,924,680
Grant Funding	(\$1,250,000)
Total District Budget Commitment for Construction	\$674,680

STRATEGIC PLAN ALIGNMENT:

Goal 1: Provide safe, efficient, sustainable water and wastewater services focusing on industry best practices and continuous improvement – Objective D: Prioritize Capital Project planning and delivery toward uniform service using industry standards, asset condition data, and a focus on climate resilience and emergency preparedness – Tactic 1: Improve the comprehensive fire suppression capability of the water system in all three water systems – Activity a: Replace aging and undersized watermains with new watermains design for fire flow capacity; and – Activity b: Increase the number of installed fire hydrants; and – Activity c: Reduce the spacing between fire hydrants; and – Activity d: Improve watermain looping.

Goal 3: Enhance District governance and partnerships – Objective C: Monitor and advocate for Federal, State, and Local legislation; and actively pursue relevant grant opportunities that support District priorities – Tactic 5: Continue to monitor and pursue other grant opportunities to support District priorities.

ATTACHMENTS:


- US Environmental Protection Agency Grant Agreement

MOTION: Approve Staff recommendation.

REVIEW TRACKING:

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

Reviewed By: 
Patrick Grimes
Chief Financial Officer

	U.S. ENVIRONMENTAL PROTECTION AGENCY Grant Agreement	GRANT NUMBER (FAIN): 97T27401 MODIFICATION NUMBER: 0 PROGRAM CODE: CG	DATE OF AWARD 04/15/2025
		TYPE OF ACTION New	MAILING DATE 04/18/2025
		PAYMENT METHOD: Reimbursement	ACH#
		RECIPIENT TYPE: Special District	
RECIPIENT: NORTH TAHOE PUBLIC UTILITY DISTRICT P.O.BOX 139 TAHOE VISTA, CA 96148-0139 EIN: 94-1143428		Send Payment Request to: Contact EPA RTPFC at: rtpfc-grants@epa.gov	
PROJECT MANAGER Suzi Gibbons PO Box 139 Tahoe Vista, CA 96148-0139 Email: sgibbons@ntpud.org Phone: 530-553-5433		EPA PROJECT OFFICER Nancy Yoshikawa 75 Hawthorne Street, WTR-3 San Francisco, CA 94105 Email: Yoshikawa.Nancy@epa.gov Phone: 415-972-3689	EPA GRANT SPECIALIST Nelly Sun Grants Branch, MSD-6 75 Hawthorne Street San Francisco, CA 94501 Email: Sun.Nelly@epa.gov Phone: 415-947-4237
PROJECT TITLE AND DESCRIPTION COMMUNITY GRANTS PROGRAM - Placer County watermains, system looping, and fire hydrants projects See Attachment 1 for project description.			
BUDGET PERIOD 03/01/2025 - 03/01/2027	PROJECT PERIOD 03/01/2025 - 03/01/2027	TOTAL BUDGET PERIOD COST \$ 1,562,500.00	TOTAL PROJECT PERIOD COST \$ 1,562,500.00
NOTICE OF AWARD <p>Based on your Application dated 10/15/2024 including all modifications and amendments, the United States acting by and through the US Environmental Protection Agency (EPA) hereby awards \$ 1,250,000.00. EPA agrees to cost-share <u>80.00%</u> of all approved budget period costs incurred, up to and not exceeding total federal funding of \$ 1,250,000.00. Recipient's signature is not required on this agreement. The recipient demonstrates its commitment to carry out this award by either: 1) drawing down funds within 21 days after the EPA award or amendment mailing date; or 2) not filing a notice of disagreement with the award terms and conditions within 21 days after the EPA award or amendment mailing date. If the recipient disagrees with the terms and conditions specified in this award, the authorized representative of the recipient must furnish a notice of disagreement to the EPA Award Official within 21 days after the EPA award or amendment mailing date. In case of disagreement, and until the disagreement is resolved, the recipient should not draw down on the funds provided by this award/amendment, and any costs incurred by the recipient are at its own risk. This agreement is subject to applicable EPA regulatory and statutory provisions, all terms and conditions of this agreement and any attachments.</p>			
ISSUING OFFICE (GRANTS MANAGEMENT OFFICE)		AWARD APPROVAL OFFICE	
ORGANIZATION / ADDRESS U.S. EPA, Region 9, U.S. EPA, Region 9 Grants Branch, MSD-6 75 Hawthorne Street San Francisco, CA 94105		ORGANIZATION / ADDRESS U.S. EPA, Region 9, Water Division, WTR-1 R9 - Region 9 75 Hawthorne Street San Francisco, CA 94105	
THE UNITED STATES OF AMERICA BY THE U.S. ENVIRONMENTAL PROTECTION AGENCY			
Digital signature applied by EPA Award Official Angela Mendiola - Acting Grants Management Officer			DATE 04/15/2025

EPA Funding Information

FUNDS	FORMER AWARD	THIS ACTION	AMENDED TOTAL
EPA Amount This Action	\$ 0	\$ 1,250,000	\$ 1,250,000
EPA In-Kind Amount	\$ 0	\$ 0	\$ 0
Unexpended Prior Year Balance	\$ 0	\$ 0	\$ 0
Other Federal Funds	\$ 0	\$ 0	\$ 0
Recipient Contribution	\$ 0	\$ 312,500	\$ 312,500
State Contribution	\$ 0	\$ 0	\$ 0
Local Contribution	\$ 0	\$ 0	\$ 0
Other Contribution	\$ 0	\$ 0	\$ 0
Allowable Project Cost	\$ 0	\$ 1,562,500	\$ 1,562,500

Assistance Program	Statutory Authority	Regulatory Authority
66.202 - Congressionally Mandated Projects	2024 Consolidated Appropriations Act (PL118-42)	2 CFR 200, 2 CFR 1500 and 40 CFR 33

Fiscal									
Site Name	Req No	FY	Approp. Code	Budget Organization	PRC	Object Class	Site/Project	Cost Organization	Obligation / Deobligation
-	2509W34027	24	E5	0924DWB	000B81	4192	-	-	\$ 1,250,000
									\$ 1,250,000

Budget Summary Page

Table A - Object Class Category (Non-Construction)	Total Approved Allowable Budget Period Cost
1. Personnel	\$ 0
2. Fringe Benefits	\$ 0
3. Travel	\$ 0
4. Equipment	\$ 0
5. Supplies	\$ 0
6. Contractual	\$ 0
7. Construction	\$ 1,562,500
8. Other	\$ 0
9. Total Direct Charges	\$ 1,562,500
10. Indirect Costs: 0.00 % Base	\$ 0
11. Total (Share: Recipient <u>20.00</u> % Federal <u>80.00</u> %)	\$ 1,562,500
12. Total Approved Assistance Amount	\$ 1,250,000
13. Program Income	\$ 0
14. Total EPA Amount Awarded This Action	\$ 1,250,000
15. Total EPA Amount Awarded To Date	\$ 1,250,000

Attachment 1 - Project Description

This agreement provides funding to the North Tahoe Public Utility District to implement its 2025 Waterline Replacement Project (Water Improvement Project) as directed in the 2024 Consolidated Appropriations Act.

The agreement provides full federal funding in the amount of \$1,250,000. Preaward costs are approved back to March 1, 2025. See terms and conditions.

The activities to be performed include the installation of approximately 2,700 linear feet of 8-inch water mains, new 2-inch service lines to each developed property, the addition of new fire hydrants in the County right-of-way to comply with fire code requirements, the installation of valves and appurtenances, and the improvement of system looping. The fire hydrants will be spaced every 500 feet to comply with the California Fire Code. Water modeling of the proposed improvements calculates greater than 2,000 gpm of available fire flow after project completion.

The anticipated deliverables include construction bid documents, quarterly reports documenting construction progress, and a final report to document completion of construction.

The expected outcomes include enhanced drought resilience by reducing leaks in our water system and providing adequate fire flows as required by the California Fire Code. This will preserve water for other uses since there will be less water drawn from Lake Tahoe.

The intended beneficiaries include the community of Kings Beach in Placer County, California.

No subawards are included in this assistance agreement.

Administrative Conditions

General Terms and Conditions

The recipient agrees to comply with the current Environmental Protection Agency (EPA) general terms and conditions available at: <https://www.epa.gov/grants/epa-general-terms-and-conditions-effective-october-1-2024-or-later>

These terms and conditions are in addition to the assurances and certifications made as a part of the award and the terms, conditions, or restrictions cited throughout the award.

The EPA repository for the general terms and conditions by year can be found at: <https://www.epa.gov/grants/grant-terms-and-conditions#general>.

A. Federal Financial Reporting (FFR)

For awards with cumulative project and budget periods greater than 12 months, the recipient will submit an annual FFR (SF 425) covering the period from "project/budget period start date" to **June 30** of each calendar year to the EPA Finance Center in Research Triangle Park, NC. The annual FFR will be submitted electronically to rtpfc-grants@epa.gov no later than **September 30** of the same calendar year. Find additional information at <https://www.epa.gov/financial/grants>. (Per 2 CFR § 200.344(b), the recipient must submit the Final FFR to rtpfc-grants@epa.gov within 120 days after the end of the project period.)

B. Procurement

The recipient will ensure all procurement transactions will be conducted in a manner providing full and open competition consistent with 2 CFR § 200.319. In accordance with 2 CFR § 200.324, the recipient and subawardee(s) must perform a cost or price analysis in connection with applicable procurement actions, including contract modifications. ***State and Tribal government entities must follow procurement standards as outlined in 2 CFR § 200.317.***

C. Indirect Costs

The Cost Principles under 2 CFR Part 200, Subpart E apply to this award. Since there are no indirect costs included in the assistance budget, they are not allowable under this Assistance Agreement.

D. New Recipient Training Requirement

The recipient agrees to complete the [EPA Grants Management Training for Applicants and Recipients](#) and the [How to Develop a Budget](#) training within 90 calendar days of the date of award of this agreement. The recipient must notify the EPA Grant Specialist via email when the required training is complete. For additional information on this training requirement, the recipient should refer to [RAIN-2024-G01](#).

The recipient is precluded from drawing down funds under this assistance agreement until such time the recipient receives from EPA written confirmation of completing the required online courses. Please note, any costs incurred prior to receiving EPA confirmation are at North Tahoe Public Utility District's own risk. If North Tahoe Public Utility District fails to respond or is unable to satisfactorily address all identified

deficiencies within 90 days of the award date of this assistance agreement or within any extension of time granted by EPA, the agreement may be terminated. Noncompliance with this term and condition may result in adverse action by EPA per 2 CFR § 200.339.

E. Prior Approval of Payments for EPA Community Grants

Payment Requests are to be completed on Standard Form 270, "Request for Advance or Reimbursement" and submitted to the EPA Grants Branch with a copy to the EPA Project Officer. This form and instructions for completing it can be found at <https://www.epa.gov/grants/epa-grantee-forms>. The requests will report cumulative expenditures both (federal and non-federal) incurred under the grant. EPA will approve payments for allowable expenditures at the ratio shown in the latest Agreement.

Under this payment mechanism, the recipient submits for EPA approval the Standard Form 270 along with supporting cost documentation via email to GrantsRegion9@epa.gov, the EPA Project Officer, and the EPA Grants Specialist listed on this award document. Attachments must be submitted in pdf or other acceptable software format (e.g., DocuSign) and the Standard Form 270 must be electronically or digitally signed by your organization's authorized representative or their designee in accordance with EPA's Recipient/Applicant Information Notice (RAIN), [Establishment of Standards for Submission of Administrative and Financial Assistance Agreement Forms/Documents with Electronic or Digital Signatures by Email](#). Documentation to support costs claimed for reimbursement include copies of bills (vouchers, invoices, etc.), along with a description of services rendered, time spent, and charges. The table below provides examples of acceptable documentation.

When transmitting documents to EPA, the recipient must take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of sensitive information (2 CFR § 200.303(e)). Also, as a reminder, please refer to the Grant-Specific Programmatic Terms and Conditions of this award for additional information regarding procurement documentation submission requirements.

After review and written notification of EPA's approval, the recipient will request funds via the U.S. Treasury's Automated Standard Application for Payment (ASAP) system for 80% of the total allowable expenditures shown on the Standard Form 270 (i.e., the Federal share) for the period covered by the request. EPA may pay 100% of the allowable expenditures reported for the period of the request for grants for which the cost share requirement has been waived by EPA. Payment for costs approved by EPA and authorized for drawdown by the recipient via the ASAP System will be credited to the recipient's designated financial institution (See Financial Information in the [EPA General Terms and Conditions](#) applicable to this award). Any questioned or disallowed costs will be detailed in writing by EPA's Grants Management Officer.

SUPPORTING DOCUMENTATION BY BUDGET CATEGORY	
BUDGET CATEGORY	ACCEPTABLE DOCUMENTATION
1. PERSONNEL-- (For both EPA-funded and non-EPA funded employees whose services will count towards the recipient's cost share) Records must: - meet the requirements in 2 CFR § 200.430(g) for producing accurate information regarding actual hours an employee worked performing the EPA agreement.- reflect	

100% of actual hours worked daily and the projects, programs or activities worked, not estimated amounts or percentages. They must also reflect non-working hours used during the pay period. - be certified by an appropriate recipient manager indicating that the hours shown as worked in support of the EPA assistance agreement were actually spent on activities approved and eligible under the agreement for which the costs are claimed- contain names of employees charging time to the agreement, with explicit indication of number of hours charged, the hourly rate, and the total amount thereof charged.	
1a. Working Hours	- copies of time sheets or equivalent personnel activity reports
1b. Non-Working Hours-- (e.g., sick leave, annual leave, holiday pay, etc.) being charged to the agreement if not covered by a leave rate or included in fringe benefits.	- a schedule or report showing the non-working hour cost calculations and amounts claimed, including the applicable accruals and distribution methodologies for the periods used in the calculations.
2. FRINGE BENEFITS-- if applicable, approved fringe rate or actual costs per employee.	- a schedule or report showing the fringe benefit cost calculations per employee, per pay period being claimed for payment and charged to the assistance agreement. Individual items included in approved fringe benefit rates must be identified.
3. INDIRECT COSTS-- Either an approved indirect cost rate agreement covering the period for the indirect costs being claimed, or otherwise approved to use the 15% de minimis rate. See the General Terms and Conditions for additional information.	- a schedule or report showing the indirect costs calculations and amounts claimed and charged to the assistance agreement, including the applicable rates and cost basis for the periods used in the calculations.
4. TRAVEL-- Note: First class/business class travel costs are not allowable.	- listing of trips taken, trip dates, location, purpose, and actual costs incurred.- copy of signed and dated authorization documents for each trip. - written certification by employee's supervisor or other authorized official that the trip took place.- copy of signed and dated travel vouchers showing actual expenditures
5. EQUIPMENT-- Records must show equipment items, quantity, unit cost, and total amount consistent with the PO and RFP.	- copy of procurement requests- copy of vendor invoices- quotes or bid announcements as required
6. SUPPLIES	- invoices showing supply items, quantity, unit cost, and total amount consistent with

	the Purchase Order.- copy of procurement requests- copy of vendor invoices- quotes or bid announcements as required
<p>7. CONTRACTUAL-- The contract agreement must include all applicable clauses stipulated at 2 CFR § 200.327 and Appendix II. NOTE: Per the grant-specific Programmatic Terms and Conditions of the award, all contracts should have already been reviewed and approved by the EPA project officer. Contracts for Architectural and Engineering services are included in this category. The costs for consultant compensation that are charged to the EPA assistance agreement (including cost shares) must not exceed the consultant cap (Level IV of the Executive Schedule) as described at 2 CFR § 1500.10</p>	<p>- documents showing quotes or bid announcements as required.- evidence of the selection decision and a cost and price analysis- copy of contractor invoices</p>
<p>8. CONSTRUCTION-- This category includes contracts for general construction and other contractor costs for activities described in EPA's DBE Rule at 40 CFR § 33.103</p>	<p>- documents showing quotes or bid announcements as applicable.- evidence of the selection decision and a cost and price analysis- copy of contractor and vendor invoices</p>
<p>9. OTHER-- If subaward costs are being claimed, a copy of the executed subaward agreement must be provided. The subaward agreement must comply with the requirements of the subaward term and condition of the EPA award and 2 CFR §§ 200.331 and 200.332.</p>	<p>- invoices showing items, quantity, unit cost, and total amount. <i>As applicable, ensure there are:-</i> copies of procurement requests- copy of vendor invoices- quotes or bid announcements as required- documentation of participant support cost payments approved in the budget- cost Calculations/Allocations of shared costs like rent, utilities, etc.</p>

Programmatic Conditions

GRANT-SPECIFIC PROGRAMMATIC TERMS AND CONDITIONS FOR EPA COMMUNITY GRANTS

a. Performance Reporting ([2 CFR 200.329](#))

The recipient agrees to submit performance reports to the EPA Project Officer no later than 30 calendar days after the end of each federal fiscal quarter (January 30, April 30, July 30, and October 30). The final performance report must be submitted no later than 120 calendar days after the period of performance.

Performance reports must relate financial data and project or program accomplishments to performance goals and objectives and include brief information on each of the following areas, as applicable: 1) a comparison of accomplishments to the outputs/outcomes established in the assistance agreement workplan for the reporting period; 2) explanations on why established outputs/outcomes were not met; and 3) additional information, analysis, and explanation of cost overruns or higher-than-expected unit costs.

The recipient agrees to inform EPA as soon as problems, delays, or adverse conditions become known which will materially impair the ability to meet the outputs/outcomes specified in the assistance agreement workplan.

b. Project changes ([2 CFR 200.308](#))

Consistent with 2 CFR 200.308, the recipient must request prior written approval from EPA for the following program and budget-related reasons, including: changes which alter the project performance standards; changes in the scope or objectives of the project (even if there is no associated budget revision requiring prior written approval) or substantially altering the design of the project; changes in key personnel (including employees and contractors) that are identified by name or position in the Federal award; the disengagement from a project for more than three months, or a 25% reduction in time and effort devoted to the Federal award over the course of the period of performance, by the approved project director or principal investigator; the inclusion, unless waived by the EPA, of costs that require prior approval in accordance with subpart E to 2 CFR Part 200 as applicable; the transfer funds between construction and non-construction budget categories; significantly delaying or accelerating the project schedule; or substantially altering the facilities plan, design drawings and specifications, or the location, size, capacity, or quality of any major part of the project. Note, depending on the type of change, the Agency Award Official or Grant Management Officer may need to make the final determination.

c. Right of Access ([2 CFR 200.337](#))

EPA will have access to all records which are pertinent to the assistance agreement (including fiscal, procurement, and engineering data and files), and EPA may conduct site visits and inspections related to progress of the assistance agreement workplan activities.

Procurement Document Submission

(1) With the exception of projects that qualify for the procurement flexibilities in the FY 2024 Consolidated Appropriations Act (P.L. 118-42) discussed below in term and condition D. Procurement, the recipient shall submit a copy of all proposed and/or executed contracts for services (including professional and construction), supplies, and equipment over \$250,000 to the EPA Project Officer for review. The

submittal of the proposed and/or executed contracts must include procurement records.

(a) Recipient agrees to submit plans and specifications, requests for proposals, invitations for bids, scopes of work, and/or plans and specifications to the EPA Project Officer for review prior to advertising for bids, or as soon as practicable thereafter if a contract has been executed or performance under the contract has begun. Recipient will also submit any addenda to these documents to the EPA Project Officer for review prior to the opening of bids, or as soon as practicable thereafter if a contract has been executed or performance under the contract has begun.

(b) Recipient agrees to submit to the EPA Project Officer, within ten calendar days after a bid opening, or as soon as practicable thereafter if a contract has been executed or performance under the contract has begun, the bid package of the lowest responsive, responsible bidder for review prior to the award of a contract, or as soon as practicable thereafter if a contract has been executed or performance under the contract has begun. The bid package will include a bid tabulation, a copy of the proof of advertising, the bid bond of the low bidder, the MBE / WBE proposed utilization by the low bidder with a statement from Recipient that the efforts taken by the low bidder meet the statutory/regulatory requirements, and the recommendation to award a contract to the low bidder.

(c) Recipient agrees to submit to the EPA Project Officer for review any proposed and/or executed contract for services, such as architectural/engineering or grant management or construction, prior to signing each contract, or as soon as practicable thereafter if a contract has been executed or performance under the contract has begun, as well as any change orders executed after the award of the contract. A description of the process used to procure those services will also be submitted. To be accepted as allowable project costs, such procurements/contracts must comply with all statutory and regulatory requirements, including [40 U.S.C. 1101 et seq.](#) (the Brooks Act) or an equivalent State qualifications-based procurement requirement, as applicable; [2 CFR Part 200](#); [2 CFR Part 1500](#); and/or [40 CFR Part 33](#).

(2) Recipients that qualify for the procurement flexibilities discussed below in term and condition D. Procurement, must provide to the EPA upon request solicitation documents (e.g., Request for Proposals or Request for Qualifications), contracts, and/or any other pertinent documents relating to the process used to enter the contract.

(3) All recipients, to include those that qualify for the procurement flexibilities in the FY 2024 Consolidated Appropriations Act (P.L. 118-42) discussed below in term and condition D. Procurement must comply with the requirements in the Davis-Bacon Act, American Iron and Steel (AIS), and Build America, Buy America (BABA) in any procurements and resulting contracts as applicable. These requirements include incorporating the appropriate prevailing wage determinations and AIS/BABA in the solicitation documents.

d. Procurement

The FY 2024 Consolidated Appropriations Act (P.L. 118-42), which was signed into law on March 9, 2024, states:

Provided further, That the funds made available under this heading for Community Project Funding/Congressionally Directed Spending grants in this or prior appropriations Acts are not

subject to compliance with Federal procurement requirements for competition and methods of procurement applicable to Federal financial assistance, if a Community Project Funding/Congressionally Directed Spending recipient has procured services or products through contracts entered into prior to the date of enactment of this legislation that complied with state and/or local laws governing competition.

(a) Recipients with projects identified in the FY 2024 or prior (i.e., FY 2022 and FY 2023) Appropriations Acts are not subject to compliance with Federal procurement requirements for competition and methods of procurement applicable to Federal financial assistance if the recipient has:

- procured services or products through contracts entered into prior to March 9, 2024; and
- complied with state and/or local laws governing competition (including laws/policies relating to participation by disadvantaged business enterprises or equivalent, as applicable, and method of procurement).

The recipient must provide a written statement to the EPA Project Officer affirming any contracts entered into prior to March 9, 2024, complied with state and/or local laws governing competition (including laws/policies relating to participation by disadvantaged business enterprises or equivalent as applicable, and method of procurement). The statement must also include the date the contracts were entered into. The contract will be considered covered by the provision upon receipt of written confirmation from EPA.

The recipient must retain documentation (e.g., solicitation documents, procurement certifications from state and/or local officials) demonstrating compliance of such contracts with state and/or local laws governing competition, including such laws relating to participation by disadvantaged business enterprises or equivalent as applicable.

(a)(1) Contract Amendments after March 9, 2024, and FY 2024 Procurement Flexibility

Recipients with projects identified in the FY 2024 or prior (i.e., FY 2022 and FY 2023) Appropriations Acts may not be subject to compliance with Federal procurement requirements for competition and methods of procurement applicable to Federal financial assistance (with the exception noted below in paragraph (a)(2) for contract modifications over the Simplified Acquisition Threshold in effect at the time of award) for contract amendments that occur after March 9, 2024, if the recipient has:

- (i) procured services or products through contracts entered into prior to March 9, 2024;
- (ii) entered into said contracts in compliance with state and/or local laws governing competition (including laws/policies relating to participation by disadvantaged business enterprises or equivalent, as applicable, and method of procurement); and
- (iii) complied with state and/or local laws relating to contract amendments as applicable.

The recipient must provide a written statement to the EPA Project Officer affirming any contracts entered into prior to March 9, 2024, and contract amendments after that date, complied with state and/or local laws governing competition (including laws/policies relating to participation by disadvantaged business enterprises or equivalent as applicable, and method of procurement). The statement must also include the date the contracts and contract amendments were entered

into. The contracts and contract amendments will be considered covered by the provision upon receipt of written confirmation from EPA.

The recipient must retain documentation (e.g., solicitation documents, procurement certifications from state and/or local officials) demonstrating compliance of such contracts and amendments with state and/or local laws governing competition, including such laws relating to participation by disadvantaged business enterprises or equivalent as applicable.

(2) Consistent with 2 CFR 200.324, the recipient further agrees that for all contract modifications/amendments in excess of the Simplified Acquisition Threshold in effect at the time of award, the recipient will perform a cost or price analysis.

(b) All other recipients who do not qualify for the procurement flexibilities discussed in section (a) must procure all services (professional, construction, etc.), supplies, and equipment awarded under this grant in accordance with all applicable federal requirements, including: [40 U.S.C. 1101 et seq.](#) (*the Brooks Act*) or an equivalent State qualifications-based procurement requirement, as applicable; [2 CFR Part 200](#); [2 CFR Part 1500](#); and/or [40 CFR Part 33](#). This includes all services (professional, construction, etc.), supplies, and equipment for which costs are approved as preaward costs.

(c) Recipient must comply with the procurement processes for architectural and engineering (A/E) services as described in [40 U.S.C. 1101 et seq.](#), or an equivalent State qualifications-based requirement.

Where equivalent State qualifications-based requirements are complied with, the source of the requirement (e.g., existing State legislation or regulation, etc.) must be stated, and a certification from the Governor of the State that the State's A/E procurement requirements are equivalent to [40 U.S.C. 1101 et seq.](#) must accompany the grant application. In lieu of a certification from the Governor, the Attorney General's certification submitted with each grant application may include this certification. The requirements of [40 U.S.C. 1101 et seq.](#) include:

- Public announcement of the solicitation (e.g., public announcement of a Request for Qualifications);
- Evaluation and ranking of the submitted qualifications statements based on established, publicly available criteria (e.g., criteria identified in the solicitation);
 - Evaluation criteria should be based on demonstrated competence and qualifications for the type of professional services required (e.g., past performance, specialized experience, and technical competence in the type of work required);
- Discussion with at least three firms to consider anticipated concepts and compare alternative methods for furnishing services;
- Selection of at least three firms considered to be the most highly qualified to provide the services required; and
- Contract negotiation with the most highly qualified firm to determine compensation that is fair and reasonable based on a clear understanding of the project scope, complexity, professional nature, and the estimated value of the services to be rendered;
 - In the event that the recipient is unable to negotiate a satisfactory contract with the firm, the recipient shall formally terminate negotiations and then undertake negotiations with the next most qualified of the selected firms, continuing the process until an agreement is reached. If the recipient is unable to negotiate a satisfactory contract with any of the selected firms, the agency head shall select additional firms in order of their competence

and qualification and continue negotiations in accordance with this section until an agreement is reached.

In the event that the State has no existing equivalent qualifications-based requirement for procurement, the federal requirements in [40 U.S.C. 1101 et seq.](#) apply.

(d) All recipients, to include those that qualify for the procurement flexibilities discussed in section (a), must comply with the requirements in the Davis-Bacon Act, American Iron and Steel (AIS), and Build America, Buy America (BABA) in any procurements and resulting contracts as applicable. These requirements include incorporating the appropriate prevailing wage determinations and AIS/BABA in the solicitation documents.

e. Cybersecurity Condition

(a) The recipient agrees that when collecting and managing environmental data under this assistance agreement, it will protect the data by following all applicable State or Tribal law cybersecurity requirements.

(b) (1) EPA must ensure that any connections between the recipient's network or information system and EPA networks used by the recipient to transfer data under this agreement, are secure. For purposes of this Section, a connection is defined as a dedicated persistent interface between an Agency IT system and an external IT system for the purpose of transferring information. Transitory, user-controlled connections such as website browsing are excluded from this definition.

If the recipient's connections as defined above do not go through the Environmental Information Exchange Network or EPA's Central Data Exchange, the recipient will contact the EPA Project Officer no later than 90 days after the date of this award and work with the designated Regional/Headquarters Information Security Officer to ensure that the connections meet EPA security requirements, including entering into Interconnection Service Agreements as appropriate. This condition does not apply to manual entry of data by the recipient into systems operated and used by EPA's regulatory programs for the submission of reporting and/or compliance data.

(2) The recipient agrees that any subawards it makes, under this agreement will require the subrecipient to comply with the requirements in (b)(1) if the subrecipient's network or information system is connected to EPA networks to transfer data to the Agency using systems other than the Environmental Information Exchange Network or EPA's Central Data Exchange. The recipient will be in compliance with this condition: (i) by including this requirement in subaward agreements; and (ii) during subrecipient monitoring deemed necessary by the recipient under 2 CFR 200.332(e), by inquiring whether the subrecipient has contacted the EPA Project Officer. Nothing in this condition requires the recipient to contact the EPA Project Officer on behalf of a subrecipient or to be involved in the negotiation of an Interconnection Service Agreement between the subrecipient and EPA.

f. Signage

The FY 2022 Consolidated Appropriations Act (Pub. Law 117-103), FY 2023 Consolidated Appropriations Act (Pub. Law 117- 328), and FY 2024 Consolidated Appropriations Act (Pub. Law 118-42) provide that those federal requirements that would apply to a Clean Water State Revolving Fund (CWSRF) or Drinking Water State Revolving Fund (DWSRF) project grant recipient shall apply to a grantee receiving a Community Grant. Consequently, these Appropriations Acts extend Signage

requirements applicable to SRF projects to Community Grants. The recipient agrees to comply with the SRF Signage Guidelines in order to enhance public awareness of EPA assistance agreements nationwide.

Basic Requirements

Recipients should note that they have the option of selecting different implementation options depending on the location, project type, and available resources. The costs of compliance with the signage requirements are allowable under the grant, provided the costs are reasonable. Recipients must ensure limited English proficient individuals have meaningful access to activities receiving EPA funds, consistent with Executive Order 13166 and EPA Order 1000.32. In this regard, to increase public awareness of projects serving communities where English is not the predominant language, EPA encourages recipients to translate the language used (excluding the EPA logo or seal) into the appropriate non-English language(s). The costs of such translation are allowable under the grant, provided the costs are reasonable.

Summary of Options

The SRF Signage Guidelines present a number of options which communities can explore to implement EPA's signage policy. The option selected should meet all of the Basic Requirements above while remaining cost-effective and accessible to a broad audience. The following strategies are acceptable options for communities to follow:

Standard signage

- Posters or wall signage in a public building or location
- Newspaper or periodical advertisement for project construction, groundbreaking ceremony, or operation of the new or improved facility
- Online signage placed on community website or social media outlet
- Press release

Each of these options is described in more detail in the sections below.

Implementation Option: Standard Signage

EPA recommends that large projects that involve significant expansion or construction of a new facility elect to publicize through standard signage. This option should be selected for projects where the sign would be near a major road or thoroughfare or where the facility is in a location at which this would effectively publicize the upgrades. Some facilities will not find this an appropriate or cost-effective solution. For example, investing in a large road sign for a facility that is located in a rural area or where access is limited to a smaller service road would likely not be an optimal solution.

Signs can also be located away from the project site if there is another reasonable alternative. For example, a community may elect to place a sign advertising the project near a body of water that receives discharge from a particular facility.

Recipients selecting projects that will implement this requirement through use of a traditional sign should ensure the following are included:

- The name of the facility, project, and community
- Project cost (total grant award amount, i.e., federal share plus recipient contribution)
- The EPA and Recipient logos (EPA logo may only be used on a sign)

If the EPA logo is displayed along with logos of other participating entities, the EPA logo must not be displayed in a manner that implies that EPA itself is conducting the project. Instead, the EPA logo must be accompanied with a statement indicating that the recipient received financial assistance from EPA for the project. As provided in the sign specifications from the EPA Office of Public Affairs (OPA), the EPA logo is the identifier for assistance agreement projects. Recipients are responsible to comply with the sign specifications provided by the OPA, available at <https://www.epa.gov/grants/epa-logo-seal-specifications-signage-produced-epa-assistance-agreement-recipients>. To obtain the appropriate EPA logo graphic file, the recipient should send a request directly to OPA and include the EPA Project Officer in the communication; contact information can be found at <https://www.epa.gov/aboutepa/using-epa-seal-and-logo#download>.

Implementation Option: Posters, Brochures, and/or Pamphlets

Smaller projects, projects located in rural areas, and other efforts may find that it is more cost-effective and practical to advertise efforts through creation of a poster or smaller sign. If the project involves nonpoint source or green infrastructure components, those can be described at the discretion of the recipient.

The poster or brochure and acknowledgement should be visible, as well as a website or other source of information for individuals that may be curious about the Community Grants program. The recipient may also implement this option as a short pamphlet that is placed in one of the locations noted below for community members to read.

Posters, brochures, and/or pamphlets should be placed in a public location that is accessible to a wide audience of community members. This can include, but is not limited to:

- Town or City Hall
- Community Center
- Locally owned or operated park or recreational facility
- Public Library
- County/municipal government facilities
- Court house or other public meeting space

Given the low cost for producing multiple copies of the same poster, brochure, and/or pamphlet, communities can explore options for displaying these posters in several locations simultaneously. This

would achieve the overall objective of reaching a broad audience and publicizing the project.

Projects that will implement this requirement through use of posters, brochures, and/or pamphlets should ensure the following are included:

- Name of facility, project, and community
- Project is wholly or partially funded with EPA funding
- Brief description of project
- Brief description of the water quality benefits the project will achieve

Implementation Option: Newsletters, Periodicals, and/or Press Releases

For communities where there is no suitable public space or where advertisement through signage is unlikely to reach community members effectively, projects can be advertised in a community newsletter or similar periodical. States can use guidelines from their standard public notice practices. For new construction, if a groundbreaking ceremony is to be held, an announcement could publicize or accompany publicity for this event.

In some cases, it may be appropriate for the recipient to issue a formal press release announcing construction of a new facility. Distributing a single prepared statement concisely summarizing the project purpose and the joint funding from EPA and community resources can reach a wide audience as the statement goes through multiple news outlets.

If the recipient decides on a public and/or media event to publicize the accomplishment of significant events related to the project as a result of EPA support, the recipient must provide EPA with at least ten working days' notice of the event and the opportunity to attend and participate in the event.

Recipients that will implement this requirement through use of a newsletter, periodical, or press release should ensure the following are included:

- Name of facility, project, and community
- Project is wholly or partially funded with EPA funding
- Brief description of the project
- Brief listing of water quality benefits to be achieved

Implementation Option: Inserts and/or Pamphlets in Water/Sewer Bills

Utilities can consider including a single-page insert within water and sewer bills that are mailed to residents and users in the affected community. This approach would effectively publicize the project to those individuals directly benefitting from the project. The flyer or insert could emphasize the environmental and public health benefits to the community.

Recipients that will implement this requirement through use of inserts and/or pamphlets in water/sewer

bills should ensure the following are included:

- Name of facility, project, and community
- Project is wholly or partially funded with EPA funding
- Brief description of the project
- Brief listing of water quality benefits to be achieved

Implementation Option: Online and/or Social Media Publicity

Many communities are increasingly finding that the internet is the most cost-effective approach to publicizing their projects and reaching a broad audience of stakeholders. Online “signage” should follow the minimum information guidelines above and may appear on the town, community, and/or facility website if available. In some cases, communities may be active on social media sites such as Facebook or X, formally known as Twitter. These can be used as an opportunity for publicizing projects and information about how EPA funds are being used in the community.

These online announcements/notices may be appropriate for settings where physical signage would not be visible to a wide audience. They can be a more cost-effective option than traditional signs or publicity in print media outlets. This option may be most useful where the community's website is a well-recognized source of information for its residents.

In the case of some projects, such as nonpoint source, there might be additional opportunities for online publicity through partner agencies or organizations. This could take place either on the organization's website or through other social media outlets.

Projects that will implement this requirement through use of online and/or social media publicity should ensure the following are included:

- Name of facility, project, and community
- Project was wholly or partially funded with EPA funding
- Brief description of the project
- Brief listing of water quality benefits to be achieved

Suggested Language for Alternate Options

For any of the alternate implementation options listed above, recipients have discretion to structure their signage as they see appropriate. The language below is offered as an option for use in posters, pamphlets, brochures, press releases, and/or online materials. Communities may consider using the following:

“Construction of upgrades and improvements to the [Name of Facility, Project Location, or WWTP] were financed by the grant funding administered by the U.S. Environmental Protection Agency (EPA). EPA's Community Grant Program. This project will (description of project) and will provide water quality

benefits [details specifying particular benefits] for community residents and businesses in and near (name of town, city, and/or water body or watershed to benefit from project.)

For projects in certain areas, recipients should consider whether it is appropriate to include additional details about the project. Specific benefits, such as reduction of CSO events, lessening of nutrient pollution, reducing contaminant levels or water pumping costs, or improvements to a particular water body, may be of interest to community residents. In these cases, including additional detail would further serve to showcase positive efforts financed by EPA. Additionally, recipients may elect to detail improvements in energy efficiency or water conservation achieved by project upgrades. If the project includes green infrastructure components such as rain gardens and green roofs that have environmental and aesthetic benefits to the community, these can be described briefly as well. Again, this additional information can be included at the discretion of the recipient when it is appropriate, given the project type, location, and the type of signage or publicity effort selected.

g. Public or Media Events

The recipient will notify the EPA Project Officer listed in this award document of public or media events publicizing the accomplishment of significant events related to the project as a result of EPA support and provide the opportunity for attendance and participation by federal representatives with at least ten working days notice.

h. Federal Cross-cutting Requirements/Other Applicable Federal Laws

Recipient must comply with federal cross-cutting requirements as well as other applicable federal laws as provided in EPA's [Community Grants Program Final Implementation Guidance](#). For additional information on cross-cutting requirements, as well as applicability for recipients and subrecipients, visit <https://www.epa.gov/grants/epa-subaward-cross-cutter-requirements>.

i. American Iron and Steel (AIS)

AIS requirements apply to State Revolving Fund assistance agreements signed on or after January 17, 2014, including all treatment works projects funded by a CWSRF assistance agreement and all public water system projects funded by a DWSRF assistance agreement. Based on the directive Congressional language in the FY 2022, FY 2023, and FY 2024 Consolidated Appropriations Acts' (i.e., "Applicable Federal requirements that would apply to a Clean Water State Revolving Fund or Drinking Water State Revolving Fund project grant recipient shall apply to a grantee receiving a CPF grant under this section"), AIS requirements apply to this award agreement.

(a) *Definitions.* As used in this award term and condition—

(1) "iron and steel products" mean the following products made primarily of iron or steel, where "primarily" means 50% or greater iron/steel, measured by materials costs: lined or unlined pipes and fittings, manhole covers and other municipal castings, hydrants, tanks, flanges, pipe clamps and restraints, valves, structural steel, reinforced precast concrete, and ferrous construction materials.

(2) "steel" means an alloy that includes at least 50 percent iron, between .02 and 2 percent carbon, and may include other elements.

(b) *Domestic preference.*

(1) This award term and condition requires that all iron and steel products used for a project for the construction, alteration, maintenance or repair of a public water system or treatment work are produced in the United States except as provided in paragraph (b)(2) of this section and condition. "Produced in the United States means all manufacturing processes, beginning with initial melting, must occur in the United States.

(2) This requirement shall not apply in any case or category of cases in which the Administrator of the Environmental Protection Agency finds that—

(i) applying the requirement would be inconsistent with the public interest;

(ii) iron and steel products are not produced in the United States in sufficient and reasonably available quantities and of a satisfactory quality; or

(iii) inclusion of iron and steel products produced in the United States will increase the cost of the overall project by more than 25 percent.

(3) The Build America, Buy America (BABA) Act requirements do not supersede the AIS requirements, and both provisions still apply and work in conjunction. Compliance with AIS requirements meets the BABA requirements for iron and steel.

(c) *Request for a Waiver under (b)(2) of this section*

(1) Any recipient request to use foreign iron or steel products in accordance with paragraph

(b)(2) of this section shall include adequate information for federal Government evaluation of the request, including—

(i) A description of the foreign and domestic iron and/or steel, ;

(ii) Unit of measure;

(iii) Quantity;

(iv) Cost;

(v) Time of delivery or availability;

(vi) Location of the project;

(vii) Name and address of the proposed supplier; and

(viii) A detailed justification of the reason for use of foreign iron or steel products cited in accordance with paragraph (b)(2) of this section.

(2) If the Administrator receives a request for a waiver under this section, the waiver request shall be made available to the public for at least 15 days prior to making a finding based on the

request.

(3) Unless the Administrator issues a waiver of this term, use of foreign iron and steel products is noncompliant with Section 608 of the Clean Water Act and Section 1452(a)(4) of the Safe Drinking Water Act.

(d) This term and condition shall be applied in a manner consistent with United States obligations under international agreements.

j. Build America, Buy America Act (BABA)

This term and condition supplements the “Build America, Buy America” term and condition included in EPA's [General Terms and Conditions](#).

(a) Definitions.

As used in this award term and condition —

(1) “Build America, Buy America Preference” means the “domestic content procurement preference” set forth in section 70914 of the Build America, Buy America Act, which requires the head of each Federal agency to ensure that none of the funds made available for a Federal award for an infrastructure project may be obligated unless all of the iron, steel, manufactured products, and construction materials incorporated into the project are produced in the United States.

(2) “Infrastructure” encompasses public infrastructure projects in the United States, which includes, at a minimum, the structures, facilities, and equipment for roads, highways, and bridges; public transportation; dams, ports, harbors, and other maritime facilities; intercity passenger and freight railroads; freight and intermodal facilities; airports; water systems, including drinking water and wastewater systems; electrical transmission facilities and systems; utilities; broadband infrastructure; and buildings and real property; and structures, facilities, and equipment that generate, transport, and distribute energy including electric vehicle (EV) charging.

(3) “Infrastructure Project” means any activity related to the construction, alteration, maintenance, or repair of infrastructure in the United States regardless of whether infrastructure is the primary purpose of the project.

(b) Domestic Preference.

This term and condition implements the Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, including Build America, Buy America Act, Pub. L. No. 117-58, §§70901-52. None of the funds provided under this award may be used for a project for infrastructure unless:

(1) all iron and steel used in the project are produced in the United States--this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States;

(2) all manufactured products used in the project are produced in the United States—this means the manufactured product was manufactured in the United States; and the cost of the

components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard that meets or exceeds this standard has been established under applicable law or regulation for determining the minimum amount of domestic content of the manufactured product; and

(3) all construction materials are manufactured in the United States. All manufacturing processes for the construction material occurred in the United States. Construction materials includes an article, material, or supply—other than an item of primarily iron or steel; a manufactured product; cement and cementitious materials; aggregates such as stone, sand, or gravel; or aggregate binding agents or additives—that is or consists primarily of:

- non-ferrous metals;
- plastic and polymer-based products (including polyvinylchloride, composite building materials, and polymers used in fiber optic cables);
- fiber optic cable (including drop cable);
- optical fiber;
- glass (including optic glass);
- lumber;
- drywall; and
- engineered wood.

(4) The Build America, Buy America preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought to the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America preference apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project.

(c) Waiver Request.

(1) When necessary, recipients may apply for a waiver from these requirements.

(2) A request to waive the application of the domestic content procurement preference must be in writing and submitted following the waiver instructions at <https://www.epa.gov/cwsrf/build-america-buy-america-baba>.

(3) Waiver requests are subject to public comment for at least 15 days prior to making a finding based on the request.

(4) Waiver requests are subject to review by the Office of Management and Budget's Made in

America Office.

(5) There may be instances where an award qualifies, in whole or in part, for an existing waiver described at <https://www.epa.gov/cwsrf/build-america-buy-america-baba-approved-waivers>.

(6) The U.S. Environmental Protection Agency may grant a waiver based upon one of the exceptions as established in Section 70914(b) of the Infrastructure Investment and Jobs Act and further described in the Office of Management and Budget Memorandum M-24-02-.

(7) Any recipient waiver request to use foreign iron, steel, manufactured products, and/or construction materials in an infrastructure project shall include adequate information for the Federal Government evaluation of the request, including—

- i. The Federal Award Identification Number (FAIN);
- ii. Location and description of the project;
- iii. Total cost of infrastructure expenditures, including federal and non-federal funds;
- iv. List of iron or steel item(s), manufactured products, and construction material(s) proposed to be excepted from Buy America requirements, including name, cost, country (ies) of origin (if known), relevant Product Services Code (PSC) and North American Industry Classification System (NAICS) code for each, unit of measure, quantity, time of delivery or availability, and name and address of the proposed supplier;
- v. Project schedule including earliest targeted installation dates of items requested to be waived;
- vi. A detailed justification of the reason for use of foreign iron, steel, manufactured products, and/or construction materials;
- vii. Recipient's Unique Entity Identifier (UEI);
- viii. Anticipated impact if no waiver is issued; and
- viii. A certification that the federal official or assistance recipient made a good faith effort to solicit bids for domestic products supported by terms included in requests for proposals, contracts, and nonproprietary communications with the prime contractor.

(8) Unless a waiver applies, use of foreign iron, steel, manufactured products, and/or construction materials that are consumed in, incorporated into, or affixed to an infrastructure project is noncompliant with this term and condition pursuant to the Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, including Build America, Buy America Act, Pub. L. No. 117-58 §§70901-52.

(d) Waiver Evidence Submission.

(1) The recipient must maintain documentation of any use of materials which are considered de minimis and are covered by an [existing waiver](#) (e.g. miscellaneous, generally low-cost products that are essential for construction and are incorporated into the physical structure of the project)

with grant project files for a period of three years from the date of submission of the final expenditure report, in accordance with [2 CFR 200.334](#).

(2) If the recipient seeks coverage under an existing general applicability [BABA waiver](#), the recipient agrees to submit available evidence to the EPA Project Officer to support such a determination as identified in the BABA waiver. The recipient shall maintain this evidence with grant project files for a period of three years from the date of submission of the final expenditure report, in accordance with [2 CFR 200.334](#).

k. Environmental Review

In accordance with the requirements of the National Environmental Policy Act, EPA has issued a categorical exclusion for this project in accordance with provisions in [40 CFR Part 6](#). If EPA determines that a categorical exclusion is not appropriate for this project, the recipient agrees to submit information necessary for EPA to prepare an Environmental Assessment and issue a Finding of No Significant Impact. If the scope of the project changes, the recipient understands that additional environmental review may be necessary.

l. Davis-Bacon Labor Standards

1. Program Applicability

a. Program Name: Community Grants Program

b. Statutes requiring compliance with Davis-Bacon:

- Consolidated Appropriations Act, 2022 (P.L. 117-103);
- Consolidated Appropriations Act, 2023 (P.L. 117-328); and
- Consolidated Appropriations Act, 2024 (P.L. 118-42)

c. Activities subject to Davis-Bacon:

- **For Community Grants Projects that are inclusive of CWSRF-eligible activities:** Treatment works constructed in whole or in part with assistance made available by the FY 2022, FY 2023, and/or FY 2024 Consolidated Appropriations Acts discussed in section b.
- **For Community Grants Projects that are inclusive of DWSRF-eligible activities:** Any construction project carried out in whole or part with assistance made available by the FY 2022, FY 2023, and/or FY 2024 Consolidated Appropriations Acts discussed in section b.

d. The recipient must work with the appropriate authorities to determine wage classifications for the specific project(s) or activities subject to Davis Bacon under this grant (or cooperative agreement).

2. Davis-Bacon and Related Acts

[Davis-Bacon and Related Acts \(DBRA\)](#) is a collection of labor standards provisions administered by the Department of Labor, that are applicable to grants involving construction. These labor standards include the:

- Davis-Bacon Act, which requires payment of prevailing wage rates for laborers and mechanics on construction contracts of \$2,000 or more;
- Copeland “Anti-Kickback” Act, which prohibits a contractor or subcontractor from inducing an employee into giving up any part of the compensation to which he or she is entitled; and
- Contract Work Hours and Safety Standards Act, which requires overtime wages to be paid for over 40 hours of work per week, under contracts in excess of \$100,000

3. Recipient Responsibilities When Entering Into and Managing Contracts:

a. Solicitation and Contract Requirements:

i. **Include the Correct Wage Determinations in Bid Solicitations and Contracts:** Recipients are responsible for complying with the procedures provided in [29 CFR 1.6](#) when soliciting bids and awarding contracts.

ii. **Include DBRA Requirements in All Contracts:** Include the following text on all contracts under this grant:

“By accepting this contract, the contractor acknowledges and agrees to the terms provided in the [DBRA Requirements for Contractors and Subcontractors Under EPA Grants](#).”

b. After Award of Contract:

i. **Approve and Submit Requests for Additional Wages Rates:** Work with contractors to request additional wage rates if required for contracts under this grant, as provided in [29 CFR 5.5\(a\)\(1\)\(iii\)](#).

ii. **Provide Oversight of Contractors to Ensure Compliance with DBRA Provisions:** Ensure contractor compliance with the terms of the contract, as required by [29 CFR 5.6](#).

4. Recipient Responsibilities When Establishing and Managing Additional Subawards:

a. Include DBRA Requirements in All Subawards (including Loans):

Include the following text on all subawards under this grant:

“By accepting this award, the EPA subrecipient acknowledges and agrees to the terms and conditions provided in the [DBRA Requirements for EPA Subrecipients](#).”

b. **Provide Oversight to Ensure Compliance with DBRA Provisions:** Recipients are responsible for oversight of subrecipients and must ensure subrecipients comply with the requirements in [29 CFR 5.6](#).

5. The contract clauses set forth in this Term & Condition, along with the correct wage determinations, will be considered to be a part of every prime contract covered by Davis-Bacon and Related Acts (see [29 CFR 5.1](#)), and will be effective by operation of law, whether or not they are included or incorporated by reference into such contract, unless the Department of Labor grants a variance, tolerance, or exemption.

Where the clauses and applicable wage determinations are effective by operation of law under this paragraph, the prime contractor must be compensated for any resulting increase in wages in accordance with applicable law.

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NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: May 13, 2025

ITEM: F-2

FROM: Office of the General Manager

SUBJECT: Fiscal Year 2025/2026 Budget Workshop

RECOMMENDATION:

Receive a presentation from Staff and provide discussion on the District's Draft Fiscal Year 2025/2026 Operating Budget. No action by the Board of Directors is agendized for this item.

STRATEGIC PLAN ALIGNMENT:

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


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

ATTACHMENTS:

- Fiscal Year 2025/2026 Draft Operating Budget Presentation
- Draft Fiscal Year 2025/2026 Operating Budget
- May 2, 2025 Fiscal Year 2025/2025 Draft 5-year Capital Plan Presentation
- April 8, 2025 Fiscal Year 2025/2026 Strategic Focus and Budget Parameters Presentation

REVIEW TRACKING:

Submitted By: 
Patrick Grimes
Chief Financial Officer

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

Fiscal Year 2025/26 Draft Operating Budget

Board of Directors Workshop

May 13, 2025



Budget Schedule

March 2025

- Set stage for FY 2025/26 rate adjustments pursuant to 5-Year Cost of Service Study

April 2025

- Board Presented with FY 2025/26 Strategic Focus and Draft Budget Parameters
- Management Staff Continues Budget Development

May 2025

- May 2 - Board Workshop FY 2025/26 Capital Improvement Program Budget and Capital Project Tour
- May 13 - Budget Workshop with Full Board

June 2025

- June 10 - Budget Approval

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

Executive Summary

- Net Income = \$5,508,622
- Earnings Before Interest, Depreciation & Amortization (EBIDA) less Contributed Capital = \$9,843,679
- Capital Investment = \$8,107,000 and \$1,996,000 rollover related to Trout Fire Protection Water Infrastructure Project
- Operating Revenue Growth = 9.0%
- Expense Growth = 10.1%
- FTE's = No change in fulltime positions and seasonal positions comparable

2026 Operating Budget Detail

Budget Assumptions

Revenue

- Inclusion of Year 2 of Cost-of-Service Study Revenue Projections
 - Wastewater on target at 2-year mark
 - Water on target at 2-year mark
- Property Tax Increase 1.2%
- Continued Pursuit of Grant Revenue Reflected Over Multiple Years
- Other Non-Operational Revenue Increase Reflective of Market Expectations

Budget Assumptions

Expense

- Allocation of General & Administrative Expenses
- CPI as per MOU negotiations
- Total Medical Benefit Increase of 14.6%
- Tax and Regulatory Payments – No Change
- No New Debt Issued & Final Year of Existing
- Depreciation Increase Due to Capital Reinvestment
- CalPERS Contribution Rate Increase from 8.36% for 2025 to 8.43% to 2026
- General Liability and Property Insurance Increase 12.8%

Enterprise Items of Note

Wastewater

- Sewer System Repairs
- Replacement of Aging SCADA and Control System Components
- Continued Investment in Operating Technology
- Specialized Education & Training of Staff
- Snow Removal
- Patch Paving
- Joint Sewer Facility with Tahoe City PUD
- Satellite Pump Station Improvements Project (Capital)
- Continue Sewage Export System Project (Capital)

Enterprise Items of Note

Water

- Urban Water Management Plan Update – Every 5-years
- Lead and Copper Testing – Every 3-years, increase in system sampling needs
- Water System Repairs
- Replacement of Aging SCADA and Control System Components
- Smart Meter Cellular Charges
- Specialized Education & Training of Staff
- Memberships
- Water System Annual Permit Fees
- Water Purchase from TCPUD for Dollar Water System
- Federal Legislative Advocacy
- Patch Paving
- Continued Installation of Smart Meters (Capital)
- Trout Street Fire Protection & Water Infrastructure Project (Capital & Rollover)

Enterprise Items of Note

Recreation & Parks

- Boys & Girls Club North Lake Tahoe Support
- Expanded Recreation Initiatives & Classes
- Advertising & Outreach
- Continued Pursuit of Grant Revenue
- Pickleball Plaza Improvements (Capital)
- NTRP Multi-Purpose Trail Connection (Capital)
- NTEC Restroom Remodel (Capital)

Fleet

- Fleet Rotation & Replacement (Capital)
- Commercial Driver Training

Enterprise Items of Note

General & Administrative/Base

- Continue Electronic Records Keeping & Retention System Efforts
- Continued Capitalization of Engineering Resources
- Continued Development of Water Modeling with GIS
- Expanded Advancement Efforts
- Continue Gallup Strengths Coaching, Culture Development, & Q12 Survey Response
- State Legislative Advocacy
- Professional Education & Training
- Annex Vactor Bay Addition (Capital)

Internal Revenue & Expense

- ▶ Direct Expense
- ▶ Amount determined based on charges

Allocation

- ▶ Indirect Expense
- ▶ Amount determined based on an estimated use of the resource

Internal Revenue & Expense Includes



- ▶ Water Service
- ▶ Wastewater Service
- ▶ Rent of Event Center

Allocation Basis

Fleet & Equipment – Total FTE's in Water, Wastewater, and Recreation & Parks

- Vacuum Trucks – Number of Connections in Water and Wastewater

General & Administrative with Base – Combination of Operating Expense, Revenue, and Salaries Depending on Type of Operating Expense

District Proposed Budget

2025 Actual as of March 31, 2025

Consolidation

Income Statement	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 10,651,843	\$ 10,373,879	\$ 11,717,208	\$ 8,754,285	\$ 11,532,098	\$ 12,565,187	21.1%
Internal Revenue	153,288	201,771	207,577	140,893	193,214	213,550	5.8%
Total Operating Revenue	\$ 10,805,131	\$ 10,575,650	\$ 11,924,785	\$ 8,895,178	\$ 11,725,312	\$ 12,778,737	20.8%
Salaries and Wages	\$ (5,742,850)	\$ (5,578,596)	\$ (6,075,729)	\$ (4,522,333)	\$ (6,033,465)	\$ (6,403,056)	14.8%
Employee Benefits	(2,862,628)	(2,630,860)	(3,150,848)	(2,113,815)	(2,952,384)	(3,257,255)	23.8%
Outside Services/Contractual	(1,490,340)	(1,275,649)	(1,515,676)	(1,078,808)	(1,281,416)	(1,681,302)	31.8%
Utilities	(623,792)	(803,810)	(849,392)	(673,530)	(862,510)	(957,646)	19.1%
Other Operating Expenses	(1,924,914)	(1,476,543)	(1,791,442)	(1,091,013)	(1,436,913)	(1,753,583)	18.8%
Insurance	(384,721)	(392,711)	(462,751)	(329,674)	(463,817)	(521,363)	32.8%
Internal Expense	(153,288)	(201,771)	(207,577)	(140,893)	(193,214)	(213,550)	5.8%
Debt Service	(38,868)	(56,392)	(43,997)	(18,353)	(42,630)	(25,744)	-54.3%
Depreciation	(3,748,716)	(3,510,737)	(3,879,686)	(2,821,191)	(3,887,695)	(4,309,313)	22.7%
Total Operating Expense	\$ (16,970,117)	\$ (15,927,070)	\$ (17,977,098)	\$ (12,789,610)	\$ (17,154,044)	\$ (19,122,812)	20.1%
Operating Income(Loss)	\$ (6,164,986)	\$ (5,351,419)	\$ (6,052,313)	\$ (3,894,432)	\$ (5,428,731)	\$ (6,344,075)	18.5%
Non-Operations							
Property Tax Revenue	\$ 6,300,000	\$ 7,316,075	\$ 6,900,000	\$ 5,175,000	\$ 7,412,000	\$ 7,500,000	2.5%
Community Facilities District (CFD 94-1)	702,900	695,561	682,900	522,857	715,582	730,000	5.0%
Grant Revenue	1,303,797	1,537,957	458,000	961,947	1,171,947	3,675,250	139.0%
Interest	45,000	285,689	100,000	264,696	289,696	240,000	-16.0%
Other Non-Op Revenue	439,700	462,324	76,989	171,249	190,591	97,448	-78.9%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	(340,000)	(481,586)	(350,000)	(328,689)	(603,689)	(390,000)	-19.0%
Income(Loss)	\$ 2,286,411	\$ 4,464,601	\$ 1,815,576	\$ 2,872,628	\$ 3,747,396	\$ 5,508,622	23.4%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 2,286,411	\$ 4,464,601	\$ 1,815,576	\$ 2,872,628	\$ 3,747,396	\$ 5,508,622	23.4%
Operating Income	\$ (6,164,986)	\$ (5,351,419)	\$ (6,052,313)	\$ (3,894,432)	\$ (5,428,731)	\$ (6,344,075)	
Net Income(Loss)	\$ 2,286,411	\$ 4,464,601	\$ 1,815,576	\$ 2,872,628	\$ 3,747,396	\$ 5,508,622	
Net Margin (Including Property Tax & CFD)	12.8%	24.0%	9.3%	19.7%	18.9%	26.2%	
Earnings Before Interest, Depreciation & Amortization	\$ 6,073,995	\$ 8,031,729	\$ 5,739,259	\$ 5,712,172	\$ 7,677,720	\$ 9,843,679	
Operating Ratio	157%	151%	151%	144%	146%	150%	Median
Operating Ratio - plus Tax & CFD	95%	86%	92%	88%	86%	91%	54%

Total Operating Revenue

IS Line	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Sewer Service	2,225,210	2,370,211	2,667,028	2,984,472	3,519,676	3,439,913	4,068,808
Sewer Connection	82,106	92,194	65,212	51,820	25,000	65,942	60,000
Sewer System Replacement	1,281,451	1,311,343	1,343,234	1,369,137	1,490,127	1,480,321	1,539,240
Sewer Fed/State Mandate	109,128	112,903	115,833	118,552	0	9,897	0
WASTEWATER	3,697,894	3,886,651	4,191,306	4,523,981	5,034,803	4,996,073	5,668,048
Water Service	2,849,670	2,832,491	2,791,377	2,858,945	3,710,061	3,520,673	3,705,974
Water Connection	92,590	61,091	16,757	44,137	10,000	131,070	48,000
Water System Replacement	1,319,785	1,490,746	1,524,333	1,557,660	1,678,401	1,671,627	1,853,748
Water Fed/State Mandate	195,273	74,909	76,622	75,846	-	6,336	-
WATER	4,457,318	4,459,237	4,409,089	4,536,588	5,398,462	5,329,706	5,607,722
Parks Service	363,223	343,317	512,925	673,011	601,475	700,276	624,644
Park per person mitigation fee	181,145	157,687	145,415	132,409	135,000	123,470	154,600
Concessionaire Commissions	203,060	177,204	193,247	171,310	166,500	151,452	140,300
Event Center	72,928	494,408	561,478	501,664	558,544	388,199	547,423
Parks Discontinued	600	500	-	-	-	-	-
PARKS/NTEC	820,956	1,173,115	1,413,065	1,478,394	1,461,519	1,363,397	1,466,967
G & A	32,410	13,800	51,620	36,687	30,000	36,136	36,000
Total	\$9,008,579	\$9,532,803	\$10,065,081	\$10,575,650	\$11,924,785	\$11,725,312	\$12,778,737

Wastewater Operating Contribution

Budgeted 2026

Income Statement	Wastewater	
Operations		
Operating Revenue	\$	5,613,693
Internal Revenue		54,355
Total Operating Revenue	\$	5,668,048
Salaries and Wages	\$	(1,333,748)
Employee Benefits		(736,600)
Outside Services/Contractual		(243,195)
Utilities		(267,234)
Other Operating Expenses		(250,285)
Insurance		(113,708)
Internal Expense		(17,536)
Debt Service		-
Depreciation		(1,280,471)
Total Operating Expense	\$	(4,242,778)
Operating Contribution	\$	1,425,270
Allocation of Base		
Allocation of Fleet		(352,246)
Allocation of General & Administrative		(1,897,463)
Operating Income(Loss)	\$	(824,439)

Water Operating Contribution

Budgeted 2026

Income Statement	Water	
Operations		
Operating Revenue	\$	5,539,297
Internal Revenue		68,425
Total Operating Revenue	\$	5,607,722
Salaries and Wages	\$	(1,147,974)
Employee Benefits		(624,417)
Outside Services/Contractual		(350,235)
Utilities		(400,194)
Other Operating Expenses		(451,185)
Insurance		(113,708)
Internal Expense		(20,534)
Debt Service		(5,744)
Depreciation		(1,641,470)
Total Operating Expense	\$	(4,755,461)
Operating Contribution	\$	852,261
Allocation of Base		
Allocation of Fleet		(265,912)
Allocation of General & Administrative		(2,121,015)
Operating Income(Loss)	\$	(1,534,666)

Recreation & Parks Operating Contribution



Budgeted 2026

Income Statement	Recreation & Parks	
Operations		
Operating Revenue	\$	1,376,197
Internal Revenue		90,770
Total Operating Revenue	\$	1,466,967
 Salaries and Wages	\$	(1,211,410)
Employee Benefits		(619,746)
Outside Services/Contractual		(315,275)
Utilities		(132,060)
Other Operating Expenses		(206,732)
Insurance		(113,708)
Internal Expense		(78,268)
Debt Service		-
Depreciation		(947,269)
Total Operating Expense	\$	(3,624,469)
 Operating Contribution	\$	(2,157,502)
Allocation of Base		
Allocation of Fleet		(239,211)
Allocation of General & Administrative		(1,594,985)
Operating Income(Loss)	\$	(3,991,698)

Overhead Operating Contribution



Budgeted 2026

Income Statement	Fleet & Equipment		General & Administrative with Base	
Operations				
Operating Revenue	\$	-	\$	36,000
Internal Revenue		-		-
Total Operating Revenue	\$	-	\$	36,000
Salaries and Wages	\$	(164,719)	\$	(2,545,205)
Employee Benefits		(100,479)		(1,176,011)
Outside Services/Contractual		(14,980)		(757,617)
Utilities		(10,290)		(147,868)
Other Operating Expenses		(249,600)		(595,781)
Insurance		(57,080)		(123,158)
Internal Expense		(1,862)		(95,350)
Debt Service		-		(20,000)
Depreciation		(251,630)		(188,473)
Total Operating Expense	\$	(850,641)	\$	(5,649,464)
Operating Contribution	\$	(850,641)	\$	(5,613,464)
Allocation of Base				
Allocation of Fleet		857,369		-
Allocation of General & Administrative		-		5,613,464
Operating Income(Loss)	\$	6,728	\$	-

General & Administrative Allocation



IS Line	Allocation Basis	Total Expense	Allocation of General & Administrative with Base		
			Wastewater	Water	Recreation & Parks
Operating Revenue	Operating Expense	\$ (36,000)	\$ (12,100)	\$ (13,563)	\$ (10,337)
Salaries and Wages	Operating Expense	2,545,205	855,501	958,877	730,827
Allocated Employee Services	Salaries	(250,167)	-	-	-
Employee Benefits	Operating Expense	1,426,178	479,371	537,296	409,511
Outside Services/Contractual	Salaries	88,895	-	-	-
Outside Services/Contractual	Operating Expense	688,722	231,495	259,468	197,759
Utilities	Operating Expense	147,868	49,702	55,708	42,459
Other Operating Expenses	Salaries	156,272	-	-	-
Other Operating Expenses	Operating Expense	341,509	114,789	128,660	98,061
Other Operating Expenses	Revenue	98,000	43,591	43,127	11,282
Insurance	Operating Expense	123,158	41,396	46,399	35,364
Internal Expense	Salaries	5,000	-	-	-
Internal Expense	Operating Expense	90,350	30,369	34,038	25,943
Depreciation	Operating Expense	188,473	63,350	71,005	54,118
Total		\$ 5,613,464	\$ 1,897,463	\$ 2,121,015	\$ 1,594,985
Percentage of Total			34%	38%	28%
Cost-of-Service Study			36%	37%	28%

Budget by Division – No Tax Allocation



Income Statement	Wastewater		Water		Recreation & Parks		Fleet & Equipment		General & Administrative with Base	Total
Operations										
Operating Revenue	\$	5,613,693	\$	5,539,297	\$	1,376,197	\$	-	\$ 36,000	\$ 12,565,187
Internal Revenue		54,355		68,425		90,770		-	-	213,550
Total Operating Revenue	\$	5,668,048	\$	5,607,722	\$	1,466,967	\$	-	\$ 36,000	\$ 12,778,737
 Salaries and Wages	\$	(1,333,748)	\$	(1,147,974)	\$	(1,211,410)	\$	(164,719)	\$ (2,545,205)	\$ (6,403,056)
Employee Benefits		(736,600)		(624,417)		(619,746)		(100,479)	(1,176,011)	(3,257,255)
Outside Services/Contractual		(243,195)		(350,235)		(315,275)		(14,980)	(757,617)	(1,681,302)
Utilities		(267,234)		(400,194)		(132,060)		(10,290)	(147,868)	(957,646)
Other Operating Expenses		(250,285)		(451,185)		(206,732)		(249,600)	(595,781)	(1,753,583)
Insurance		(113,708)		(113,708)		(113,708)		(57,080)	(123,158)	(521,363)
Internal Expense		(17,536)		(20,534)		(78,268)		(1,862)	(95,350)	(213,550)
Debt Service		-		(5,744)		-		-	(20,000)	(25,744)
Depreciation		(1,280,471)		(1,641,470)		(947,269)		(251,630)	(188,473)	(4,309,313)
Total Operating Expense	\$	(4,242,778)	\$	(4,755,461)	\$	(3,624,469)	\$	(850,641)	\$ (5,649,464)	\$ (19,122,812)
 Operating Contribution	\$	1,425,270	\$	852,261	\$	(2,157,502)	\$	(850,641)	\$ (5,613,464)	\$ (6,344,075)
Allocation of Base										
Allocation of Fleet		(352,246)		(265,912)		(239,211)		857,369	-	-
Allocation of General & Administrative		(1,897,463)		(2,121,015)		(1,594,985)		-	5,613,464	-
Operating Income(Loss)	\$	(824,439)	\$	(1,534,666)	\$	(3,991,698)	\$	6,728	\$ -	\$ (6,344,075)
 Non-Operations										
Property Tax Revenue	\$	-	\$	-	\$	-	\$	-	\$ 7,500,000	\$ 7,500,000
Community Facilities District (CFD 94-1)		-		-		730,000		-	-	730,000
Grant Revenue		-		1,622,750		2,052,500		-	-	3,675,250
Interest		-		-		-		-	240,000	240,000
Other Non-Op Revenue		-		-		-		-	97,448	97,448
Capital Contribution		-		-		-		-	-	-
Other Non-Op Expenses		(54,651)		(46,993)		(49,682)		(6,728)	(231,946)	(390,000)
Income(Loss)	\$	(879,090)	\$	41,091	\$	(1,258,880)	\$	(0)	\$ 7,605,502	\$ 5,508,622
 Earnings Before Interest, Depreciation & Amortization	\$	401,381	\$	1,688,304	\$	(311,611)	\$	251,630	\$ 7,813,975	\$ 9,843,679
Capital Budget	\$	1,790,000	\$	2,016,000	\$	3,320,000	\$	401,000	\$ 580,000	\$ 8,107,000
Strategic Rollover	\$	-	\$	1,996,116	\$	-	\$	-	\$ -	\$ 1,996,116
Debt Service	\$	-	\$	446,000	\$	-	\$	-	\$ -	\$ 446,000
Contribution To/(Use of) Reserves	\$	(1,388,619)	\$	(2,769,812)	\$	(3,631,611)	\$	(149,370)	\$ 7,233,975	\$ (705,437)
Projected Unrestricted Net Assets July 1st	\$	2,374,202	\$	1,244,854	\$	1,230,582	\$	305,090	\$ 8,241,883	\$ 13,396,611
Minimum Reserve Level Policy - Budgeted	\$	(743,907)	\$	(778,004)	\$	(672,382)	\$	(149,360)	\$ (1,398,806)	\$ (3,742,460)
Available for Investment	\$	1,630,295	\$	466,850	\$	558,200	\$	155,730	\$ 6,843,077	\$ 9,654,151
Future State of Reserves Available for Investment	\$	241,675	\$	(2,302,962)	\$	(3,073,411)	\$	6,360	\$ 14,077,051	\$ 8,948,714

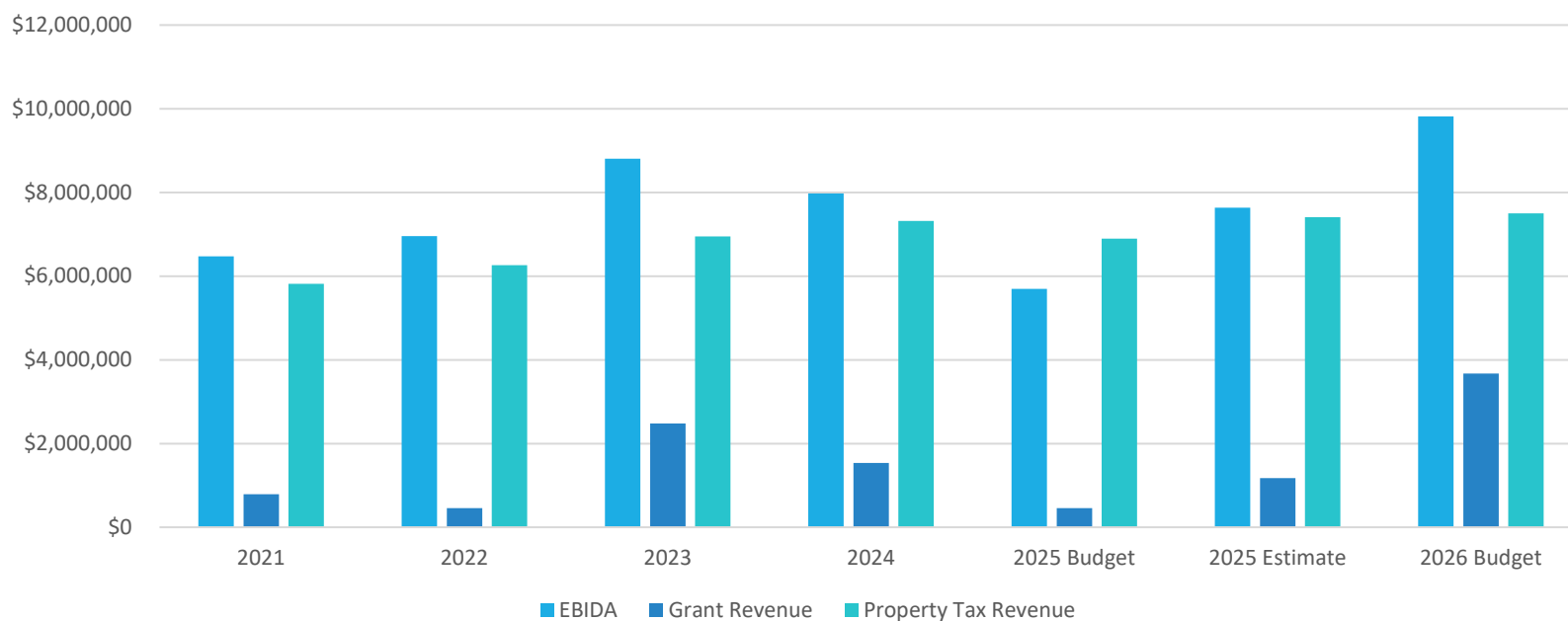
Recommended Budget by Division



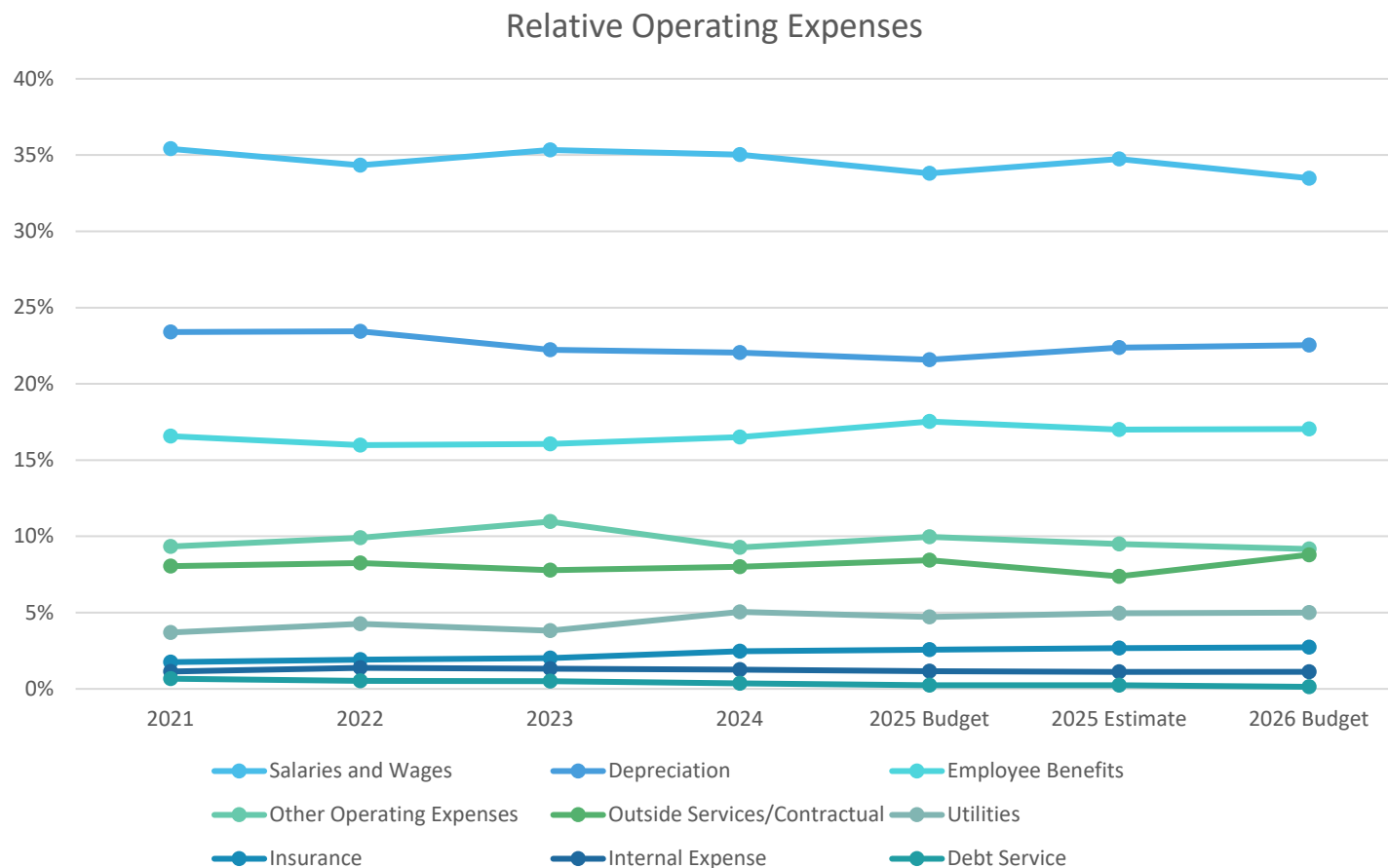
Income Statement	Wastewater		Water		Recreation & Parks		Fleet & Equipment		General & Administrative with Base	Total
Operations										
Operating Revenue	\$	5,613,693	\$	5,539,297	\$	1,376,197	\$	-	\$ 36,000	\$ 12,565,187
Internal Revenue		54,355		68,425		90,770		-		213,550
Total Operating Revenue	\$	5,668,048	\$	5,607,722	\$	1,466,967	\$	-	\$ 36,000	\$ 12,778,737
Salaries and Wages	\$	(1,333,748)	\$	(1,147,974)	\$	(1,211,410)	\$	(164,719)	\$ (2,545,205)	\$ (6,403,056)
Employee Benefits		(736,600)		(624,417)		(619,746)		(100,479)	(1,176,011)	(3,257,255)
Outside Services/Contractual		(243,195)		(350,235)		(315,275)		(14,980)	(757,617)	(1,681,302)
Utilities		(267,234)		(400,194)		(132,060)		(10,290)	(147,868)	(957,646)
Other Operating Expenses		(250,285)		(451,185)		(206,732)		(249,600)	(595,781)	(1,753,583)
Insurance		(113,708)		(113,708)		(113,708)		(57,080)	(123,158)	(521,363)
Internal Expense		(17,536)		(20,534)		(78,268)		(1,862)	(95,350)	(213,550)
Debt Service		-		(5,744)		-		-	(20,000)	(25,744)
Depreciation		(1,280,471)		(1,641,470)		(947,269)		(251,630)	(188,473)	(4,309,313)
Total Operating Expense	\$	(4,242,778)	\$	(4,755,461)	\$	(3,624,469)	\$	(850,641)	\$ (5,649,464)	\$ (19,122,812)
Operating Contribution	\$	1,425,270	\$	852,261	\$	(2,157,502)	\$	(850,641)	\$ (5,613,464)	\$ (6,344,075)
Allocation of Base										
Allocation of Fleet		(352,246)		(265,912)		(239,211)		857,369	-	-
Allocation of General & Administrative		(1,897,463)		(2,121,015)		(1,594,985)		-	5,613,464	-
Operating Income(Loss)	\$	(824,439)	\$	(1,534,666)	\$	(3,991,698)	\$	6,728	\$ -	\$ (6,344,075)
Non-Operations										
Property Tax Revenue	\$	-	\$	2,500,000	\$	3,200,000	\$	100,000	\$ 1,700,000	\$ 7,500,000
Community Facilities District (CFD 94-1)		-		-		730,000		-	-	730,000
Grant Revenue		-		1,622,750		2,052,500		-	-	3,675,250
Interest		-		-		-		-	240,000	240,000
Other Non-Op Revenue		-		-		-		-	97,448	97,448
Capital Contribution		-		-		-		-	-	-
Other Non-Op Expenses		(54,651)		(46,993)		(49,682)		(6,728)	(231,946)	(390,000)
Income(Loss)	\$	(879,090)	\$	2,541,091	\$	1,941,120	\$	100,000	\$ 1,805,502	\$ 5,508,622
Earnings Before Interest, Depreciation & Amortization	\$	401,381	\$	4,188,304	\$	2,888,389	\$	351,630	\$ 2,013,975	\$ 9,843,679
Capital Budget	\$	1,790,000	\$	2,016,000	\$	3,320,000	\$	401,000	\$ 580,000	\$ 8,107,000
Strategic Rollover	\$	-	\$	1,996,116	\$	-	\$	-	\$ -	\$ 1,996,116
Debt Service	\$	-	\$	446,000	\$	-	\$	-	\$ -	\$ 446,000
Contribution To/(Use of) Reserves	\$	(1,388,619)	\$	(269,812)	\$	(431,611)	\$	(49,370)	\$ 1,433,975	\$ (705,437)
Projected Unrestricted Net Assets July 1st	\$	2,374,202	\$	1,244,854	\$	1,230,582	\$	305,090	\$ 8,241,883	\$ 13,396,611
Minimum Reserve Level Policy - Budgeted	\$	(743,907)	\$	(778,004)	\$	(672,382)	\$	(149,360)	\$ (1,398,806)	\$ (3,742,460)
Available for Investment	\$	1,630,295	\$	466,850	\$	558,200	\$	155,730	\$ 6,843,077	\$ 9,654,151
Future State of Reserves Available for Investment	\$	241,675	\$	197,038	\$	126,589	\$	106,360	\$ 8,277,051	\$ 8,948,714

Impact of Grants and Property Taxes

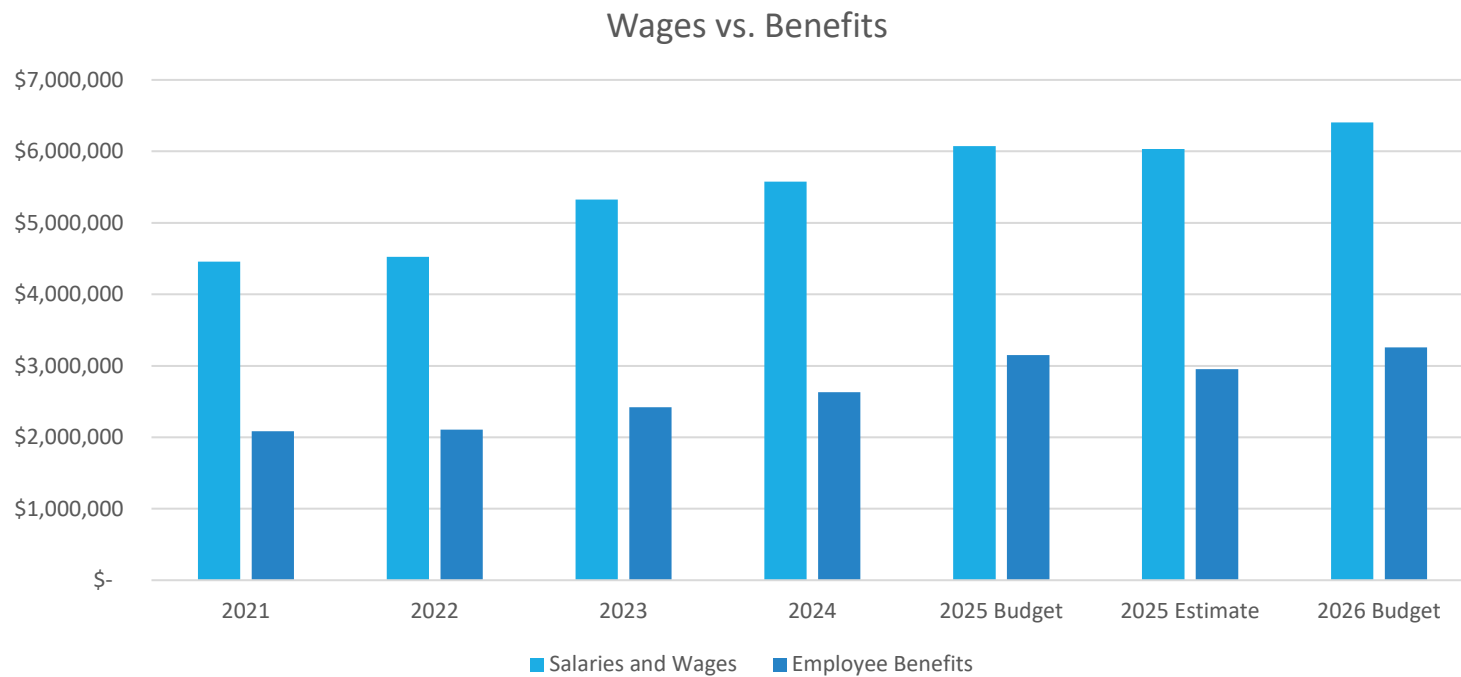
EBIDA, Grants & Property Taxes



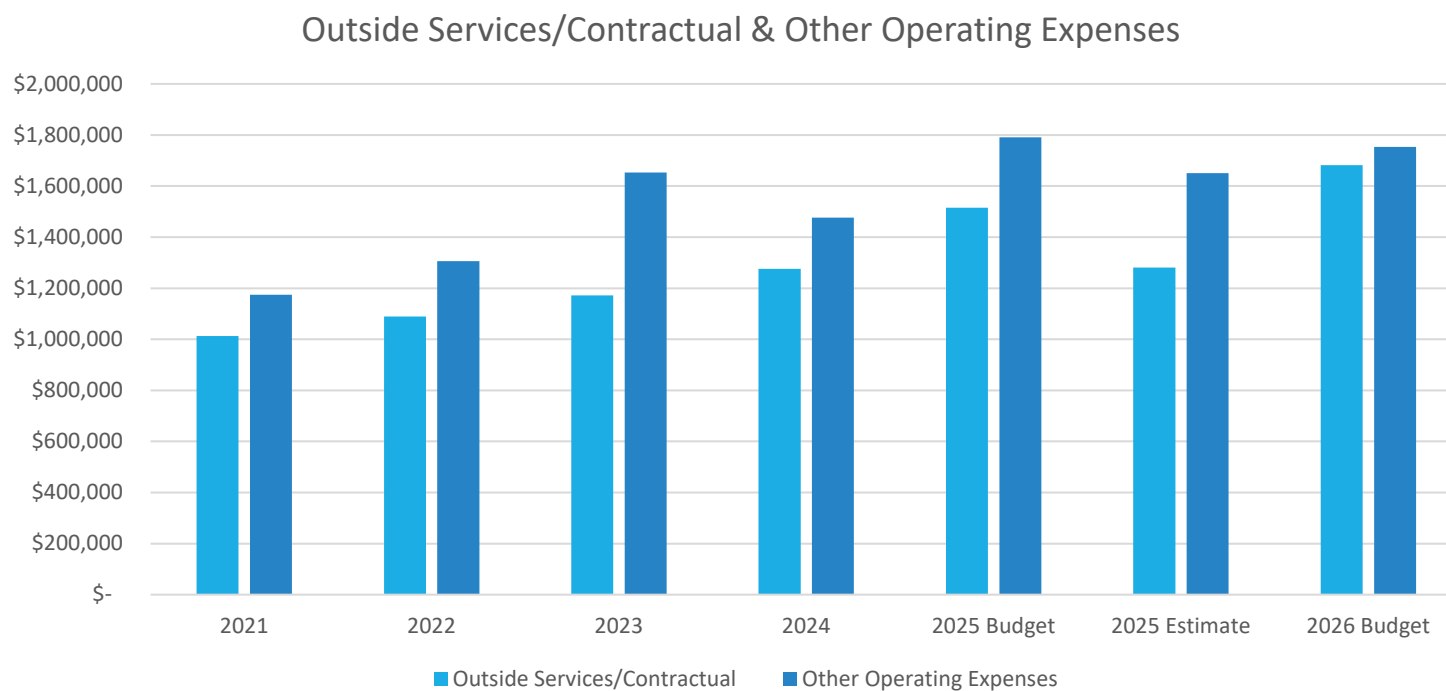
Operating Expense Analysis



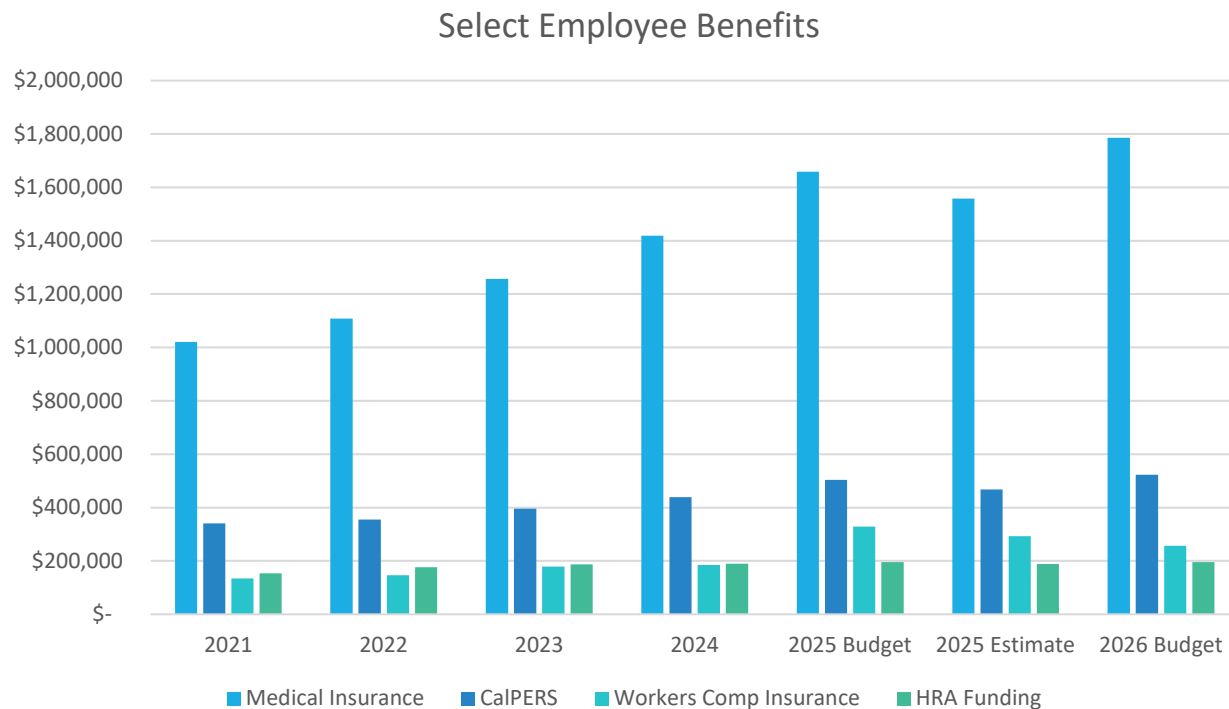
Wage and Benefit Trends



“Other” Operating Expenses



Employee Benefit Analysis



2026 Capital Budget Detail

Proposed Capital Budget

WASTEWATER

Description	Return to Reserves	Rollforward	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total Budget
Packaged Satellite Sewer Pump Station Improvements Project S-1, S-2, N-2, D-2, D-5, S-3*	\$ (13,279)							\$ -
Lower Lateral CIPP Rehabilitation	\$ (2,321)		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 430,000
Sewer Force Main Improvements	\$ 12,057							\$ -
Sewer Force Main Improvements	\$ 70,000		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 430,000
Lower Lateral Replacement	\$ 70,000			\$ 85,000		\$ 85,000		\$ 170,000
Sewer Collection System Improvements	\$ 25,000		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 430,000
Gravity Main Rehabilitation and Replacement				\$ 50,000	\$ 800,000	\$ 1,600,000	\$ 1,700,000	\$ 4,150,000
Sewage Export System Inspection/Analysis Predesign/Construction **		\$ 103,253		\$ 750,000				\$ 750,000
Satellite PS Rehabilitation Design	\$ (13,424)							\$ -
SCADA Infrastructure Improvements	\$ 10,809		\$ 85,000	\$ 85,000				\$ 170,000
Sewage Pump Station Improvements	\$ (15,000)		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 425,000
Pavement Maintenance - Slurry Seal	\$ 7,626			\$ 30,000				\$ 30,000
Satellite PS Improvements Project - 3 Stations Phase 1		\$ (28,332)	\$ 1,200,000					\$ 1,200,000
Satellite PS Improvements Project - 2 Stations Phase 2			\$ 80,000	\$ 600,000				\$ 680,000
Satellite PS Improvements Project - 3 Stations Phase 3				\$ 100,000	\$ 1,100,000			\$ 1,200,000
Grinder Station Replacement					\$ 40,000	\$ 200,000		\$ 240,000
State Route 28 Adjust Structures - Wastewater		\$ 65,000	\$ 85,000					\$ 85,000
Total Capital	\$ 151,468	\$ 139,921	\$ 1,790,000	\$ 2,040,000	\$ 2,280,000	\$ 2,225,000	\$ 2,055,000	\$ 10,390,000
EBIDA less Contributed Capital			\$ 401,381					
Debt Service								
Addition(Depletion) of Reserves			\$ (1,388,619)	\$ (2,040,000)	\$ (2,280,000)	\$ (2,225,000)	\$ (2,055,000)	

Proposed Capital Budget



WATER

Description	Return to Reserves	Rollforward	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total Budget
Brockway Drinking Water and Fire Protection Infrastructure*	\$ 1,130,535							\$ -
National Ave Water Treatment Plant Equipment End-of-Life Replacement **		\$ (44,206)	\$ 300,000	\$ 250,000	\$ 1,700,000	\$ 400,000		\$ 2,650,000
Trout Fire Protection Water Infrastructure**		\$ 1,966,116						\$ -
Water PS Mechanical and Electrical Improvements	\$ (12,118)		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 430,000
Water Facility Improvements	\$ 22,515		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 430,000
Pavement Maintenance - Slurry Seal	\$ (8,522)			\$ 30,000			\$ 35,000	\$ 65,000
Smart Metering Infrastructure Improvements		\$ 1,131,933	\$ 800,000					\$ 800,000
Carnelian Woods Booster Station 2 Pump	\$ (51,651)							\$ -
CW Service Lateral/Meter Repl and Brook Fox TP Water Service- Phase II	\$ 20,613							\$ -
State Route 28 Adjust Structures - Water			\$ 21,000					\$ 21,000
SR28 / SR267 Watermain Relocation					\$ 225,000			\$ 225,000
Brook and Salmon Drinking Water and Fire Protection Infrastructure			\$ 50,000	\$ 1,500,000				\$ 1,550,000
Brockway Fire Protection Water Infrastructure					\$ 50,000	\$ 2,300,000		\$ 2,350,000
Speckled Service Replacements			\$ 375,000					\$ 375,000
Brockway Hillside Service Replacements						\$ 200,000		\$ 200,000
Carnelian Woods Service Replacements				\$ 150,000	\$ 150,000			\$ 300,000
Water System Consolidation			\$ 200,000					\$ 200,000
Commonwealth to Kingswood SR 267 Undercrossing Replacement						\$ 150,000		\$ 150,000
Zone 2 to Zone 1 Pressure Reducing Valve Connection			\$ 100,000					\$ 100,000
Plaza Circle Loop Watermain							\$ 250,000	\$ 250,000
Dollar Cove Drinking Water and Fire Protection Infrastructure							\$ 50,000	\$ 50,000
Kings Beach Tank Site Security Improvements							\$ 70,000	\$ 70,000
Kings Beach SR 28 Water and Fire Infrastructure						\$ 50,000	\$ 2,500,000	\$ 2,550,000
Total Capital	\$ 1,101,372	\$ 3,053,843	\$ 2,016,000	\$ 2,100,000	\$ 2,295,000	\$ 3,270,000	\$ 3,085,000	\$ 12,766,000
EBIDA less Contributed Capital			\$ 1,688,304					
Debt Service			\$ 446,000					
Addition(Depletion) of Reserves			\$ (773,696)	\$ (2,100,000)	\$ (2,295,000)	\$ (3,270,000)	\$ (3,085,000)	

Proposed Capital Budget



RECREATION & PARKS

Description	Return to Reserves	Rollforward	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total Budget
Joint Needs Analysis - NTPUD/TCPUD Phase III *	\$ 54,844							\$ -
Wayfinding and Destination Signage Project *		\$ 121,846						\$ -
NTEC Architectural Planning Study *		\$ 16,636						\$ -
Pickleball Plaza Improvements *		\$ 261,025	\$ 250,000					\$ 250,000
NTEC Emergency Generator *		\$ 277,833	\$ 40,000					\$ 40,000
NTEC - Furnishings, Fixtures and Building Improvements	\$ (32,001)		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Park Facility Improvements	\$ (45,644)		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 300,000
Pavement Maintenance	\$ 27,372				\$ 40,000	\$ 500,000		\$ 540,000
NTRP Multi-Purpose Trail Connection		\$ (784)	\$ 2,000,000					\$ 2,000,000
Secline Property Improvements (Design)		\$ 54,975	\$ 210,000	\$ 120,000	\$ 1,000,000			\$ 1,330,000
Regional Park Parking Management		\$ 10,967	\$ 150,000					\$ 150,000
Pinedrop Trail Reconstruction (Design)		\$ (131,200)	\$ 150,000	\$ 500,000				\$ 650,000
NTEC - Bathroom Remodel		\$ (18,808)	\$ 350,000					\$ 350,000
NTEC - Lakeview Lighting			\$ 60,000					\$ 60,000
TVRA Dredging Project				\$ 400,000				\$ 400,000
Parks Building Improvements					\$ 60,000			\$ 60,000
TVRA East End Improvements (Design)						\$ 60,000		\$ 60,000
NTRP - Skate Park & Basketball Courts (Design)				\$ 20,000	\$ 150,000			\$ 170,000
NTRP - ADA/Parking Improvements at Field #5					\$ 20,000	\$ 60,000	\$ 600,000	\$ 680,000
NTRP - Field #1 Electrical Improvements							\$ 250,000	\$ 250,000
NTRP - Ramada						\$ 120,000		\$ 120,000
TVRA - Bathroom Remodel (Design)						\$ 60,000		\$ 60,000
NTRP - Bocce Courts						\$ 20,000	\$ 200,000	\$ 220,000
TVRA Floating Dock Replacement				\$ 100,000				\$ 100,000
NTEC - Carpet Replacement							\$ 160,000	\$ 160,000
NTEC - HVAC Improvements							\$ 100,000	\$ 100,000
Total Capital	\$ 4,571	\$ 592,490	\$ 3,320,000	\$ 1,250,000	\$ 1,380,000	\$ 930,000	\$ 1,420,000	\$ 8,300,000
EBIDA less Contributed Capital			\$ (311,611)					
Debt Service								
Addition(Depletion) of Reserves			\$ (3,631,611)	\$ (1,250,000)	\$ (1,380,000)	\$ (930,000)	\$ (1,420,000)	

Proposed Capital Budget

FLEET

Description	Return to Reserves	Rollforward	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total Budget
Truck: 3/4 ton 2500HD 4x4 GMC Sierra (qty 4 left to deliver)*	\$ 58,431							\$ -
Chevy Silverado 1500 (was Portable Water Pump)	\$ 2,144							\$ -
Compact Loader	\$ 27,744							\$ -
MultiHog Attachments	\$ 3,390		\$ 18,000					\$ 18,000
11-Yard Vac-Con			\$ 85,000	\$ 800,000				\$ 885,000
Parks Utility Cart			\$ 18,000					\$ 18,000
Portable Water Pump			\$ 120,000					\$ 120,000
Vacuum Excavation Trailer/Valve Exerciser			\$ 15,000	\$ 175,000				\$ 190,000
Vehicle Analyzer and Diagnostic Equipment			\$ 15,000					\$ 15,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra			\$ 65,000					\$ 65,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra			\$ 65,000					\$ 65,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra				\$ 70,000				\$ 70,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra					\$ 70,000			\$ 70,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra						\$ 70,000		\$ 70,000
Mechanical Wheelbarrow				\$ 25,000				\$ 25,000
Crane Truck				\$ 50,000	\$ 100,000			\$ 150,000
5-Yard Vac-Con				\$ 80,000	\$ 800,000			\$ 880,000
GMC Van							\$ 60,000	\$ 60,000
Total Capital	\$ 91,709	\$ -	\$ 401,000	\$ 1,200,000	\$ 970,000	\$ 70,000	\$ 60,000	\$ 2,701,000
EBIDA less Contributed Capital			\$ 251,630					
Debt Service								
Addition(Depletion) of Reserves			\$ (149,370)	\$ (1,200,000)	\$ (970,000)	\$ (70,000)	\$ (60,000)	

Proposed Capital Budget



GENERAL & ADMINISTRATIVE AND BASE

Description	Return to Reserves	Rollforward	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total Budget
Base Administration Building Improvements	\$ 3,071		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Master Plan: Corporation Yard Layout *		\$ 61,932	\$ 90,000					\$ 90,000
Server and Network Equipment Replacement	\$ 66,946		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Administration Building Roof Improvements	\$ (21,438)							\$ -
Base Area Site Improvements	\$ 7,991							\$ -
Accounting Department Furniture	\$ 17,653							\$ -
Annex Vector Bay Addition			\$ 450,000					\$ 450,000
Base Facility Detention Pond Fencing	\$ (15,443)							\$ -
Electric Vehicle Charging Station				\$ 60,000				\$ 60,000
Pavement Maintenance - Slurry Seal						\$ 40,000		\$ 40,000
Administration Building Carpet Replacement					\$ 75,000			\$ 75,000
Administration Building Interior Paint							\$ 60,000	\$ 60,000
Total Capital	\$ 58,780	\$ 61,932	\$ 580,000	\$ 100,000	\$ 115,000	\$ 80,000	\$ 100,000	\$ 975,000
EBIDA less Contributed Capital			\$ 7,813,975					
Debt Service								
Addition(Depletion) of Reserves			\$ 7,233,975	\$ (100,000)	\$ (115,000)	\$ (80,000)	\$ (100,000)	

Balance Sheet Assets as of March 31st



ASSETS	Total
Current Assets	
Cash & Cash Equivalents	\$ 11,560,770
Investments	440,944
Due (To)/From Other Fund	-
Accounts Receivable	1,965,643
Inventory	206,889
Deposits and Prepaid Expenses	69,743
Total Current Assets	\$ 14,243,988
Restricted Assets	
Cash & Cash Equivalents	\$ 444,799
Accounts Receivable	238,163
Deposits and Prepaid Expenses	-
Total Restricted Assets	\$ 682,962
Non-Current Assets	
Subscription Asset	\$ 591,637
Accumulated Amortization	(249,834)
Net Subscription Asset (New GASB 96)	\$ 341,803
Property, Plant & Equipment	
Work in Process	\$ 1,877,957
Land	7,123,368
Property Rights	15,237
Buildings and Improvements	31,732,285
Vehicles and Equipment	9,075,714
Furniture and Office Equipment	2,013,093
Water System	51,256,286
Sewer System	43,166,493
Subtotal - Property, Plant & Equipment	146,260,433
Accumulated Depreciation	(74,867,626)
Net Property, Plant & Equipment	\$ 71,392,808
DEFERRED OUTFLOWS OF RESOURCES	\$ 3,110,735
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 89,772,296

Balance Sheet Liabilities & Net Assets as of March 31st



LIABILITIES	Total
Current Liabilities	
Accounts Payable	\$ 57,953
Deferred Revenue	321,237
Compensated Absences Payable	1,006,110
Accrued Liabilities	985,409
Current Portion of Long-Term Debt	416,452
	<u>2,787,162</u>
Current Liabilities (Payable from Restricted Assets)	
Deferred Grant Revenue	\$ -
Accounts Payable	-
Total Current Liabilities	<u>\$ 2,787,162</u>
Non-Current Liabilities	
Long-Term Debt, Net of Current Portion	\$ 185,015
Net Pension Liability	674,113
Total Long Term Liabilities	<u>\$ 859,128</u>
DEFERRED INFLOWS OF RESOURCES	\$ 83,840
NET POSITION	
Net Investment in Capital Assets (Net of Debt)	\$ 71,133,144
Debt Services	445,936
Net Restricted Assets	682,962
Unrestricted	10,907,496
Current Year Income / (Loss)	2,872,628
Balance	<u>\$ 86,042,165</u>
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	<u><u>\$ 89,772,296</u></u>

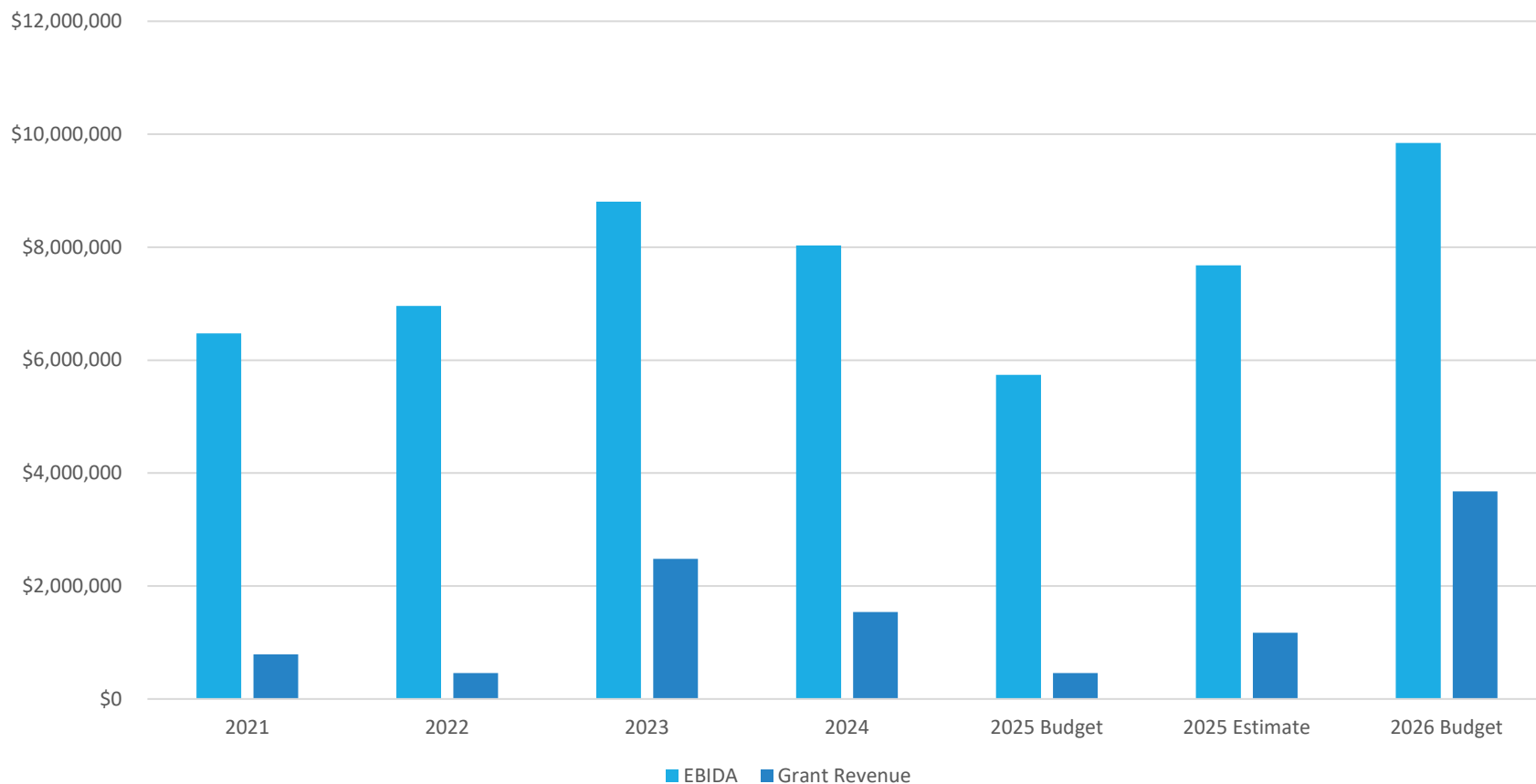
Capital Capacity Analysis as of March 31st



Reserves	
Unrestricted Reserves	\$ 11,456,826
Minimum Reserve Level Policy	<u>(3,476,074)</u>
Available for Investment	\$ 7,980,752

EBIDA & Grants

EBIDA and Grant Relationship



Risk Factors & Contingency Plans

- Tax Revenue Decrease – Ensure one year of tax cash to provide time for 218 process for Wastewater and Water funding
- Economy driven risk
- Grant Funding Environment – Conservative capital budgeting
- RDA – Budget minimal level
- Depreciation Assumptions – Adjusted long term capital plan
- Ongoing Wastewater & Water operational risks

Next Steps

Continued Budget Refinement by the Management Team

June 2025

- Budget Approval

Supplemental Slides

Depreciable Life Schedule

Category	Class	Depreciable Life
	Trails/Signage	7
	Vehicle	7
	Electronics	7
	Equipment	5
	Equipment	10
	Equipment	15
	Furniture	10
	IT Equipment/Software	5
	Outdoor Receptacles/Fences	5
	Park Improvements	25
	Roads/Parking Lot	10
Buildings	Building Improvements	20
Buildings	Cinder Block Building	37
Buildings	Parks Buildings	30
Buildings	Wastewater Buildings	40
Wastewater	Wastewater Improvements	40
Water	Water Improvements	37
Water	Water Spot Repair	10
	Land	
	Property Rights	

Debt Service

Water Enterprise



Debt



Origination Date - 2/1/2011

Original Issuance - \$4,500,000

Rate – 3.95%

Semiannual Payments - \$222,968

Final Payment – 02/01/2026

2026 Interest - \$12,871

Current Principle - \$433,064

Worker's Compensation Insurance



Budget Change Factors

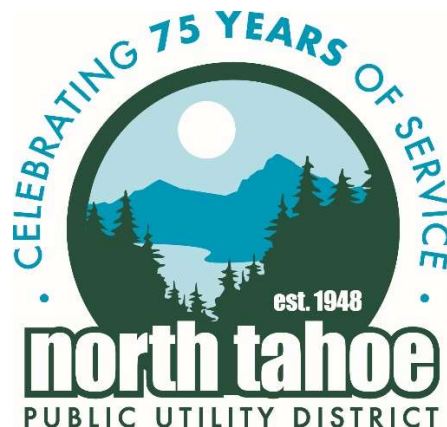
Experience Modifier 117% to 78%

North Tahoe Public Utility District

DRAFT

Fiscal Year
2025/2026

Operating Budget





2025 Actual as of March 31, 2025

Consolidation

Income Statement	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 10,651,843	\$ 10,373,879	\$ 11,717,208	\$ 8,754,285	\$ 11,532,098	\$ 12,565,187	21.1%
Internal Revenue	153,288	201,771	207,577	140,893	193,214	213,550	5.8%
Total Operating Revenue	\$ 10,805,131	\$ 10,575,650	\$ 11,924,785	\$ 8,895,178	\$ 11,725,312	\$ 12,778,737	20.8%
Salaries and Wages	\$ (5,742,850)	\$ (5,578,596)	\$ (6,075,729)	\$ (4,522,333)	\$ (6,033,465)	\$ (6,403,056)	14.8%
Employee Benefits	(2,862,628)	(2,630,860)	(3,150,848)	(2,113,815)	(2,952,384)	(3,257,255)	23.8%
Outside Services/Contractual	(1,490,340)	(1,275,649)	(1,515,676)	(1,078,808)	(1,281,416)	(1,681,302)	31.8%
Utilities	(623,792)	(803,810)	(849,392)	(673,530)	(862,510)	(957,646)	19.1%
Other Operating Expenses	(1,924,914)	(1,476,543)	(1,791,442)	(1,091,013)	(1,436,913)	(1,753,583)	18.8%
Insurance	(384,721)	(392,711)	(462,751)	(329,674)	(463,817)	(521,363)	32.8%
Internal Expense	(153,288)	(201,771)	(207,577)	(140,893)	(193,214)	(213,550)	5.8%
Debt Service	(38,868)	(56,392)	(43,997)	(18,353)	(42,630)	(25,744)	-54.3%
Depreciation	(3,748,716)	(3,510,737)	(3,879,686)	(2,821,191)	(3,887,695)	(4,309,313)	22.7%
Total Operating Expense	\$ (16,970,117)	\$ (15,927,070)	\$ (17,977,098)	\$ (12,789,610)	\$ (17,154,044)	\$ (19,122,812)	20.1%
Operating Income(Loss)	\$ (6,164,986)	\$ (5,351,419)	\$ (6,052,313)	\$ (3,894,432)	\$ (5,428,731)	\$ (6,344,075)	18.5%
Non-Operations							
Property Tax Revenue	\$ 6,300,000	\$ 7,316,075	\$ 6,900,000	\$ 5,175,000	\$ 7,412,000	\$ 7,500,000	2.5%
Community Facilities District (CFD 94-1)	702,900	695,561	682,900	522,857	715,582	730,000	5.0%
Grant Revenue	1,303,797	1,537,957	458,000	961,947	1,171,947	3,675,250	139.0%
Interest	45,000	285,689	100,000	264,696	289,696	240,000	-16.0%
Other Non-Op Revenue	439,700	462,324	76,989	171,249	190,591	97,448	-78.9%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	(340,000)	(481,586)	(350,000)	(328,689)	(603,689)	(390,000)	-19.0%
Income(Loss)	\$ 2,286,411	\$ 4,464,601	\$ 1,815,576	\$ 2,872,628	\$ 3,747,396	\$ 5,508,622	23.4%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 2,286,411	\$ 4,464,601	\$ 1,815,576	\$ 2,872,628	\$ 3,747,396	\$ 5,508,622	23.4%
Operating Income	\$ (6,164,986)	\$ (5,351,419)	\$ (6,052,313)	\$ (3,894,432)	\$ (5,428,731)	\$ (6,344,075)	
Net Income(Loss)	\$ 2,286,411	\$ 4,464,601	\$ 1,815,576	\$ 2,872,628	\$ 3,747,396	\$ 5,508,622	
Net Margin (Including Property Tax & CFD)	12.8%	24.0%	9.3%	19.7%	18.9%	26.2%	
Earnings Before Interest, Depreciation & Amortization	\$ 6,073,995	\$ 8,031,729	\$ 5,739,259	\$ 5,712,172	\$ 7,677,720	\$ 9,843,679	
Operating Ratio	157%	151%	151%	144%	146%	150%	Median
Operating Ratio - plus Tax & CFD	95%	86%	92%	88%	86%	91%	54%



Budgeted 2026

Income Statement	Wastewater		Water		Recreation & Parks		Fleet & Equipment		General & Administrative with Base		Total
Operations											
Operating Revenue	\$	5,613,693	\$	5,539,297	\$	1,376,197	\$	-	\$	36,000	\$ 12,565,187
Internal Revenue		54,355		68,425		90,770		-		-	213,550
Total Operating Revenue	\$	5,668,048	\$	5,607,722	\$	1,466,967	\$	-	\$	36,000	\$ 12,778,737
Salaries and Wages	\$	(1,333,748)	\$	(1,147,974)	\$	(1,211,410)	\$	(164,719)	\$	(2,545,205)	\$ (6,403,056)
Employee Benefits		(736,600)		(624,417)		(619,746)		(100,479)		(1,176,011)	(3,257,255)
Outside Services/Contractual		(243,195)		(350,235)		(315,275)		(14,980)		(757,617)	(1,681,302)
Utilities		(267,234)		(400,194)		(132,060)		(10,290)		(147,868)	(957,646)
Other Operating Expenses		(250,285)		(451,185)		(206,732)		(249,600)		(595,781)	(1,753,583)
Insurance		(113,708)		(113,708)		(113,708)		(57,080)		(123,158)	(521,363)
Internal Expense		(17,536)		(20,534)		(78,268)		(1,862)		(95,350)	(213,550)
Debt Service		-		(5,744)		-		-		(20,000)	(25,744)
Depreciation		(1,280,471)		(1,641,470)		(947,269)		(251,630)		(188,473)	(4,309,313)
Total Operating Expense	\$	(4,242,778)	\$	(4,755,461)	\$	(3,624,469)	\$	(850,641)	\$	(5,649,464)	\$ (19,122,812)
Operating Contribution	\$	1,425,270	\$	852,261	\$	(2,157,502)	\$	(850,641)	\$	(5,613,464)	\$ (6,344,075)
Allocation of Base											
Allocation of Fleet		(352,246)		(265,912)		(239,211)		857,369		-	-
Allocation of General & Administrative		(1,897,463)		(2,121,015)		(1,594,985)		-		5,613,464	-
Operating Income(Loss)	\$	(824,439)	\$	(1,534,666)	\$	(3,991,698)	\$	6,728	\$	-	\$ (6,344,075)
Non-Operations											
Property Tax Revenue	\$	-	\$	-	\$	-	\$	-	\$	7,500,000	\$ 7,500,000
Community Facilities District (CFD 94-1)		-		-		730,000		-		-	730,000
Grant Revenue		-		1,622,750		2,052,500		-		-	3,675,250
Interest		-		-		-		-		240,000	240,000
Other Non-Op Revenue		-		-		-		-		97,448	97,448
Capital Contribution		-		-		-		-		-	-
Other Non-Op Expenses		(54,651)		(46,993)		(49,682)		(6,728)		(231,946)	(390,000)
Income(Loss)	\$	(879,090)	\$	41,091	\$	(1,258,880)	\$	(0)	\$	7,605,502	\$ 5,508,622
Additional Funding Sources											
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
Transfers		-		-		-		-		-	-
Balance	\$	(879,090)	\$	41,091	\$	(1,258,880)	\$	(0)	\$	7,605,502	\$ 5,508,622
Earnings Before Interest, Depreciation & Amortization	\$	401,381	\$	1,688,304	\$	(311,611)	\$	251,630	\$	7,813,975	\$ 9,843,679



2025 Actual as of March 31, 2025

General & Administrative and Base

Income Statement	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 40,399	\$ 36,685	\$ 30,000	\$ 28,636	\$ 36,136	\$ 36,000	-1.9%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ 40,399	\$ 36,685	\$ 30,000	\$ 28,636	\$ 36,136	\$ 36,000	-1.9%
Salaries and Wages	\$ (2,193,142)	\$ (2,314,918)	\$ (2,339,592)	\$ (1,749,363)	\$ (2,330,066)	\$ (2,545,205)	9.9%
Employee Benefits	(1,066,343)	(940,400)	(1,119,876)	(742,363)	(1,069,784)	(1,176,011)	25.1%
Outside Services/Contractual	(738,339)	(560,516)	(727,993)	(587,433)	(659,216)	(757,617)	35.2%
Utilities	(131,636)	(127,461)	(135,104)	(105,061)	(135,302)	(147,868)	16.0%
Other Operating Expenses	(519,762)	(466,568)	(590,777)	(324,314)	(435,144)	(595,781)	27.7%
Insurance	(88,059)	(89,420)	(108,046)	(76,723)	(108,076)	(123,158)	37.7%
Internal Expense	(63,172)	(99,957)	(102,467)	(63,461)	(85,505)	(95,350)	-4.6%
Debt Service	-	(17,524)	(20,000)	-	(20,000)	(20,000)	14.1%
Depreciation	(38,442)	(155,799)	(157,167)	(34,359)	(149,085)	(188,473)	21.0%
Total Operating Expense	\$ (4,838,895)	\$ (4,772,564)	\$ (5,301,022)	\$ (3,683,077)	\$ (4,992,178)	\$ (5,649,464)	18.4%
Operating Contribution	\$ (4,798,496)	\$ (4,735,879)	\$ (5,271,022)	\$ (3,654,442)	\$ (4,956,042)	\$ (5,613,464)	18.5%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	5,271,022	3,665,029	4,947,728	5,613,464	0.0%
Operating Income(Loss)	\$ (4,798,496)	\$ (4,735,879)	\$ 0	\$ 10,587	\$ (8,313)	\$ 0	-100.0%
Non-Operations							
Property Tax Revenue	\$ 1,525,000	\$ 5,866,087	\$ 800,000	\$ 600,000	\$ 800,000	\$ 7,500,000	27.9%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	45,000	283,288	100,000	264,696	289,696	240,000	-15.3%
Other Non-Op Revenue	-	8,607	76,989	75,069	94,411	97,448	1032.2%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	(340,000)	(579,065)	(210,546)	(100,046)	(235,592)	(231,946)	-59.9%
Income(Loss)	\$ (3,568,496)	\$ 843,039	\$ 766,443	\$ 850,307	\$ 940,202	\$ 7,605,502	802.2%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (3,568,496)	\$ 843,039	\$ 766,443	\$ 850,307	\$ 940,202	\$ 7,605,502	802.2%
Earnings Before Interest, Depreciation & Amortization	\$	1,016,362	\$	884,666	\$ 1,109,287	\$ 7,813,975	

2025 Actual as of March 31, 2025



Division
Department

11
1110

General & Administrative
Board of Directors

2024
Budget

2024
Actual

2025
Budget

2025
Actual

2025
Projected

2026
Budget

Change from Last Audited FS

Income Statement

Operations

Operating Revenue

Internal Revenue

Total Operating Revenue

Salaries and Wages

Employee Benefits

Outside Services/Contractual

Utilities

Other Operating Expenses

Insurance

Internal Expense

Debt Service

Depreciation

Total Operating Expense

Operating Contribution

Allocation of Base

Allocation of Fleet

Allocation of General & Administrative

Operating Income(Loss)

Non-Operations

Property Tax Revenue

Community Facilities District (CFD 94-1)

Grant Revenue

Interest

Other Non-Op Revenue

Capital Contribution

Other Non-Op Expenses

Income(Loss)

Additional Funding Sources

Allocation of Non-Operating Revenue

Transfers

Balance

Division Department		11 1110		General & Administrative Board of Directors						
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line		
11-1110-4110	Salaries & Wage - Regular Full	\$ 24,000	\$ 24,000	\$ 24,000	\$ 18,000	\$ 24,040	\$ 24,000	Salaries and Wages		
11-1110-4100	Accrued Payroll Expense	-	-	-	-	-	-	Salaries and Wages		
11-1110-4200	F.I.C.A.	1,836	1,836	1,836	1,377	1,839	1,836	Employee Benefits		
11-1110-4300	Accrued Benefit Expense	-	-	-	-	-	-	Employee Benefits		
11-1110-4305	Allocated Benefit	167,856	167,856	171,938	128,954	172,227	171,699	Employee Benefits		
11-1110-4345	Workers' Comp Insurance	180	182	180	157	202	180	Employee Benefits		
11-1110-4368	Unemployment Insur. Exp Rating	576	552	528	396	529	528	Employee Benefits		
11-1110-4369	Employment Training Tax	2	24	2	18	19	2	Employee Benefits		
11-1110-4465	Contractual Services	26,400	23,851	16,600	-	-	16,600	Outside Services/Contractual		
11-1110-4540	Telephone	1,860	597	600	371	521	504	Utilities		
11-1110-4610	Operating Supplies	5,520	6,071	9,200	2,653	4,753	2,950	Other Operating Expenses		
11-1110-4830	Travel	9,125	12,834	5,250	5,673	7,348	13,227	Other Operating Expenses		
11-1110-4855	Conference, Education, & Training Registration or Fees	5,575	3,165	17,223	3,510	3,510	9,675	Other Operating Expenses		
11-1110-4880	Memberships	175	185	185	-	185	185	Other Operating Expenses		
11-1110-4900	Advertising	3,000	165	3,000	900	3,900	3,000	Other Operating Expenses		
11-1110-4985	Election Charges	-	-	6,000	500	500	5,000	Other Operating Expenses		
11-1110-4836	Rent of Event Center	12,200	24,033	21,600	-	5,600	14,740	Internal Expense		
Total		\$ 258,305	\$ 265,351	\$ 278,142	\$ 162,509	\$ 225,173	\$ 264,127			

Division	11	General & Administrative	2023	2024	2025	2026
Department	1110	Board of Directors	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Electronic Scanning Service		\$ 10,000	\$ 15,000	\$ 2,000	\$ 2,000
	Retention System		10,200	10,200	14,000	14,000
	Outside Service to prepare minutes		600	1,200	600	600
	Total Contractual Services		\$ 20,800	\$ 26,400	\$ 16,600	\$ 16,600
4830	Travel					
	California Parks & Recreation Society		\$ 5,000	\$ 3,800	\$ 3,850	
	California Special District Association Secretary Conference		2,000	1,425	-	
	Safety Day Conference		1,200	800	1,400	950
	Board of Supervisors' Reception		2,000	-	-	
	California Special District Association Annual Conference		8,000	3,100	-	12,277
	Total Travel		\$ 18,200	\$ 9,125	\$ 5,250	\$ 13,227
						Travel & Meetings Separated in 2024
4855	Conference, Education, & Training Registration or Fees					
	California Parks & Recreation Society			\$ 2,100	\$ 6,320	\$ -
	California Special District Association Secretary Conference			475	660	1,850
	Association of California Water Agencies (ACWA) Conference			-	1,225	2,450
	Board of Supervisors' Reception			1,000	-	
	California Special District Association Annual Conference			2,000	9,018	5,575
	Total Conference, Education, & Training Registration or Fees		\$ -	\$ 5,575	\$ 17,223	\$ 9,875
4836	Rent of Event Center					
	Monthly Board Meetings		\$ 8,000	\$ 8,200	\$ 16,000	\$ 9,350
	Meeting Provisions		5,017	-	-	
	Recreation & Parks Commission Meetings		3,000	3,000	4,800	3,720
	Board/District Open House/Mixer Placer County Board of Supervisors		1,000	1,000	800	1,670
	Total Rent of Event Center		\$ 17,017	\$ 12,200	\$ 21,600	\$ 14,740

2025 Actual as of March 31, 2025



Division Department	11 1130	General & Administrative Engineering	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS
Income Statement	2024 Budget	2024 Actual					
Operations							
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (407,296)	\$ (523,157)	\$ (446,540)	\$ (342,962)	\$ (452,435)	\$ (468,843)	-10.4%
Employee Benefits	(160,028)	(184,516)	(203,666)	(106,504)	(158,083)	(209,674)	13.6%
Outside Services/Contractual	(71,000)	(57,103)	(71,000)	(31,455)	(41,455)	(82,000)	43.6%
Utilities	(420)	(458)	-	-	-	-	-100.0%
Other Operating Expenses	(25,135)	(6,310)	(21,450)	(4,518)	(5,218)	(21,050)	233.6%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (663,878)	\$ (771,543)	\$ (742,656)	\$ (485,440)	\$ (657,192)	\$ (781,567)	1.3%
Operating Contribution	\$ (663,878)	\$ (771,543)	\$ (742,656)	\$ (485,440)	\$ (657,192)	\$ (781,567)	1.3%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (663,878)	\$ (771,543)	\$ (742,656)	\$ (485,440)	\$ (657,192)	\$ (781,567)	1.3%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (663,878)	\$ (771,543)	\$ (742,656)	\$ (485,440)	\$ (657,192)	\$ (781,567)	1.3%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (663,878)	\$ (771,543)	\$ (742,656)	\$ (485,440)	\$ (657,192)	\$ (781,567)	1.3%

Division Department		11 1130		General & Administrative Engineering						
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line		
11-1130-3385	Engineering Fee - external	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	Operating Revenue	
11-1130-4110	Salaries & Wage - Regular Full	752,910	745,054	776,277	474,229	669,599	795,962	-	Salaries and Wages	
11-1130-4115	Salaries & Wage - Temp	-	4,300	12,500	4,588	7,733	12,815	-	Salaries and Wages	
11-1130-4145	Overtime	2,598	19	600	-	151	600	-	Salaries and Wages	
11-1130-4105	Wages - Capital Projects	(348,212)	(386,272)	(356,779)	(309,556)	(398,751)	(353,092)	-	Salaries and Wages	
11-1130-4115	Salaries & Wage - Temp	-	4,300	12,500	4,588	7,733	-	-	Salaries and Wages	
11-1130-4100	Accrued Payroll Expense	-	4,330	-	15,158	15,158	-	-	Salaries and Wages	
11-1130-4120	Sick/Personal	-	38,432	4,172	69,345	69,345	7,675	-	Salaries and Wages	
11-1130-4123	Bereavement Pay	-	4,112	-	-	-	-	-	Salaries and Wages	
11-1130-4125	Vacation Time	-	60,270	6,077	42,256	42,256	4,883	-	Salaries and Wages	
11-1130-4127	Holiday Pay	-	38,360	-	32,055	32,055	-	-	Salaries and Wages	
11-1130-4130	Administrative Leave	-	14,085	3,693	14,339	14,339	-	-	Salaries and Wages	
11-1130-4135	Compensatory Time	-	-	-	-	-	-	-	Salaries and Wages	
11-1130-4185	Workers' Comp Leave	-	467	-	550	550	-	-	Salaries and Wages	
11-1130-4200	F.I.C.A.	57,796	58,465	54,659	38,403	52,159	56,556	-	Employee Benefits	
11-1130-4205	Benefits - Capital Projects	(177,797)	(196,778)	(191,900)	(161,086)	(209,061)	(193,777)	-	Employee Benefits	
11-1130-4300	Accrued Benefit Expense	-	686	-	2,575	2,575	-	-	Employee Benefits	
11-1130-4305	Allocated Benefit	214,725	259,369	275,236	185,098	254,368	279,907	-	Employee Benefits	
11-1130-4345	Workers' Comp Insurance	5,294	6,044	5,531	4,548	5,940	5,671	-	Employee Benefits	
11-1130-4356	CalPERS	59,159	55,824	59,248	36,180	51,091	60,423	-	Employee Benefits	
11-1130-4368	Unemployment Insur. Exp Rating	818	865	860	752	968	860	-	Employee Benefits	
11-1130-4369	Employment Training Tax	31	39	33	34	42	33	-	Employee Benefits	
11-1130-4420	Engineering - Outside	5,000	-	5,000	-	-	6,000	-	Outside Services/Contractual	
11-1130-4465	Contractual Services	66,000	57,103	66,000	31,455	41,455	76,000	-	Outside Services/Contractual	
11-1130-4540	Telephone	420	458	-	-	-	-	-	Utilities	
11-1130-4610	Operating Supplies	1,200	1,298	800	2,267	2,467	-	-	Other Operating Expenses	
11-1130-4620	Uniforms	2,585	2,292	-	-	-	-	-	Other Operating Expenses	
11-1130-4621	Safety Gear	500	606	800	259	459	800	-	Other Operating Expenses	
11-1130-4640	Equipment	1,000	-	800	32	232	800	-	Other Operating Expenses	
11-1130-4816	Shipping	-	-	-	-	-	-	-	Other Operating Expenses	
11-1130-4820	Fees & Permits	600	-	800	-	-	800	-	Other Operating Expenses	
11-1130-4830	Travel	5,625	-	6,000	-	-	6,000	-	Other Operating Expenses	
11-1130-4855	Conference, Education, & Training Registration or Fees	9,375	980	8,600	265	265	9,000	-	Other Operating Expenses	
11-1130-4880	Memberships	2,100	741	1,500	516	616	1,500	-	Other Operating Expenses	
11-1130-4890	Employee Relations	650	393	650	158	158	650	-	Other Operating Expenses	
11-1130-4900	Advertising	1,500	-	1,500	1,021	1,021	1,500	-	Other Operating Expenses	
11-1130-4910	Printing & Publications	-	-	-	-	-	-	-	Other Operating Expenses	
Total		\$ 663,878	\$ 775,843	\$ 755,156	\$ 490,027	\$ 664,925	\$ 781,567			
			4,300	12,500	4,588	7,733				

Division	11	General & Administrative	2023	2024	2025	2026
Department	1130	Engineering	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4420	Outside Engineering Fees					
	Hydraulic Model & GIS		\$ 16,000	\$ -	\$ -	\$ -
	Surveyor Services		-	5,000	5,000	6,000
	Total Outside Engineering Fees		\$ 16,000	\$ 5,000	\$ 5,000	\$ 6,000
4465	Contractual Services					
	On-Call Surveying Services		\$ -	\$ -	\$ -	\$ -
	Water Modeling & GIS		-	60,000	60,000	70,000
	Annual Water Audit Service		15,000	6,000	6,000	6,000
	Total Contractual Services		\$ 15,000	\$ 66,000	\$ 66,000	\$ 76,000
4830	Travel					
	Various Meetings and Travel Expense for Training		\$ 8,500	\$ 5,625	\$ 6,000	\$ 6,000
	Total Travel		\$ 8,500	\$ 5,625	\$ 6,000	\$ 6,000
4855	Conference, Education, & Training Registration or Fees					
	CA NV AWWA Spring Conference		\$ -	\$ 3,000	\$ 1,000	\$ 2,000
	NIGP Certification		-	750	600	1,000
	North Tahoe Leadership		-	750	-	-
	WEF Utility Management Conference		-	-	2,000	2,000
	Various Seminars and Training		4,700	4,875	5,000	4,000
	Total Conference, Education, & Training Registration or Fees		\$ 4,700	\$ 9,375	\$ 8,600	\$ 9,000

2025 Actual as of March 31, 2025



Division Department	11 1200	General & Administrative Accounting	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS
Income Statement	Budget			Budget	Actual	Projected		
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (608,233)	\$ (591,956)	\$ (654,268)	\$ (564,204)	\$ (727,385)	\$ (704,750)		19.1%
Employee Benefits	(273,748)	(265,219)	(335,905)	(254,746)	(339,286)	(360,773)		36.0%
Outside Services/Contractual	(101,834)	(109,803)	(110,509)	(69,835)	(84,285)	(74,309)		-32.3%
Utilities	-	-	-	-	-	-	-	0.0%
Other Operating Expenses	(151,718)	(143,546)	(152,446)	(103,279)	(143,084)	(159,220)		10.9%
Insurance	-	-	-	-	-	-	-	0.0%
Internal Expense	-	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (1,135,533)	\$ (1,110,525)	\$ (1,253,128)	\$ (992,063)	\$ (1,294,039)	\$ (1,299,053)		17.0%
Operating Contribution	\$ (1,135,533)	\$ (1,110,525)	\$ (1,253,128)	\$ (992,063)	\$ (1,294,039)	\$ (1,299,053)		17.0%
Allocation of Base	-	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (1,135,533)	\$ (1,110,525)	\$ (1,253,128)	\$ (992,063)	\$ (1,294,039)	\$ (1,299,053)		17.0%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	-	-	-	-	-	-	0.0%
Income(Loss)	\$ (1,135,533)	\$ (1,110,525)	\$ (1,253,128)	\$ (992,063)	\$ (1,294,039)	\$ (1,299,053)		17.0%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	-	0.0%
Balance	\$ (1,135,533)	\$ (1,110,525)	\$ (1,253,128)	\$ (992,063)	\$ (1,294,039)	\$ (1,299,053)		17.0%

Division Department		11 1200	General & Administrative Accounting					
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line
11-1200-4110	Salaries & Wage - Regular Full	\$ 606,415	\$ 484,763	\$ 644,179	\$ 411,451	\$ 573,576	\$ 696,071	Salaries and Wages
11-1200-4115	Salaries & Wage - Temp	-	-	-	13,843	13,843	-	Salaries and Wages
11-1200-4100	Accrued Payroll Expense	-	1,951	-	21,514	21,514	-	Salaries and Wages
11-1200-4120	Sick/Personal	-	29,703	958	32,040	32,040	1,466	Salaries and Wages
11-1200-4123	Bereavement Pay	-	-	-	4,286	4,286	-	Salaries and Wages
11-1200-4125	Vacation Time	-	39,525	3,633	42,541	42,541	3,008	Salaries and Wages
11-1200-4127	Holiday Pay	-	27,643	-	30,129	30,129	-	Salaries and Wages
11-1200-4130	Administrative Leave	-	4,732	1,298	5,409	5,409	-	Salaries and Wages
11-1200-4135	Compensatory Time	-	460	1	662	662	5	Salaries and Wages
11-1200-4145	Overtime	1,818	3,179	4,200	2,330	3,387	4,200	Salaries and Wages
11-1200-4200	F.I.C.A.	46,530	44,402	49,601	39,810	52,294	53,571	Employee Benefits
11-1200-4300	Accrued Benefit Expense	-	374	-	3,419	3,419	-	Employee Benefits
11-1200-4305	Allocated Benefit	172,946	168,826	228,399	165,733	223,216	244,780	Employee Benefits
11-1200-4345	Workers' Comp Insurance	4,198	4,024	4,475	4,098	5,224	4,833	Employee Benefits
11-1200-4356	CalPERS	48,985	46,628	52,371	40,405	53,586	56,531	Employee Benefits
11-1200-4368	Unemployment Insur. Exp Rating	1,052	924	1,016	1,225	1,481	1,016	Employee Benefits
11-1200-4369	Employment Training Tax	38	42	42	56	66	42	Employee Benefits
11-1200-4415	Accounting Fees	47,000	60,050	60,250	49,150	51,150	55,850	Outside Services/Contractual
11-1200-4435	Software Licenses/Maintenance	-	-	-	-	-	-	Outside Services/Contractual
11-1200-4465	Contractual Services	54,834	49,753	50,259	20,685	33,135	18,459	Outside Services/Contractual
11-1200-4610	Operating Supplies	6,000	4,890	6,000	1,651	3,151	5,400	Other Operating Expenses
11-1200-4620	Uniforms	1,975	1,822	-	-	-	-	Other Operating Expenses
11-1200-4640	Equipment	600	-	600	300	300	600	Other Operating Expenses
11-1200-4815	Postage	32,400	26,402	32,400	21,416	29,516	32,400	Other Operating Expenses
11-1200-4830	Travel	14,000	5,475	5,500	-	2,000	6,500	Other Operating Expenses
11-1200-4835	Rents & Leases	1,076	914	920	686	916	920	Other Operating Expenses
11-1200-4845	Bank Fees & Charges	12,002	11,158	6,000	1,267	1,267	-	Other Operating Expenses
11-1200-4846	Credit Card Merchant Charges	73,200	86,569	87,900	75,129	97,104	98,000	Other Operating Expenses
11-1200-4855	Conference, Education, & Training Registration or Fees	8,000	5,306	10,500	885	6,885	12,700	Other Operating Expenses
11-1200-4880	Memberships	1,685	1,042	1,846	1,353	1,353	1,920	Other Operating Expenses
11-1200-4890	Employee Relations	780	313	780	449	449	780	Other Operating Expenses
11-1200-4895	Miscellaneous	-	(354)	-	130	130	-	Other Operating Expenses
11-1200-5065	Late Penalties	-	10	-	12	12	-	Other Operating Expenses
Total		\$ 1,135,533	\$ 1,110,525	\$ 1,253,128	\$ 992,063	\$ 1,294,039	\$ 1,299,053	

Division	11	General & Administrative	2023	2024	2025	2026
Department	1200	Accounting	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4415	Outside Accounting Fees					
	External Audit Services		\$ 45,000	\$ 45,200	\$ 58,450	\$ 53,750
	GASB 68 Report Fee		700	700	700	800
	CalPERS Calculation Consultant		1,000	1,100	1,100	1,300
	Total Outside Accounting Fees		\$ 46,700	\$ 47,000	\$ 60,250	\$ 55,850
4465	Contractual Services					
	Utility Billing Statement Processing		\$ 9,000	\$ 9,575	\$ 9,600	\$ 12,600
	Software Process Optimization		2,500	-	-	-
	Customer Satisfaction Research		-	39,400	34,800	-
	Intern Program		-	-	-	-
	Check Scanner Maintenance		-	459	459	459
	Answering Service		4,800	5,400	5,400	5,400
	Total Contractual Services		\$ 16,300	\$ 54,834	\$ 50,259	\$ 18,459
4815	Postage					
	Utility Billing - Statement Mailing Fees		\$ 24,000	\$ 28,800	\$ 28,800	\$ -
	Metered Postage Fees		5,400	3,600	3,600	-
	Total Postage		\$ 29,400	\$ 32,400	\$ 32,400	\$ -
4830	Travel					
	Customer Service Training			\$ -	\$ -	\$ -
	Certified Payroll Professional Training & Certification			2,000	2,000	-
	Government Finance Officers Association			3,500	3,500	-
	Total Travel			\$ 5,500	\$ 5,500	\$ -
4855	Conference, Education, & Training Registration or Fees					
	Document Management Software Training		\$ 1,000	\$ -	\$ -	\$ -
	Customer Service Training		9,100	1,500	3,000	-
	Certified Payroll Professional Training & Certification		2,730	6,000	6,000	-
	Microsoft Certification		600	-	-	-
	Government Finance Officers Association		2,500	500	1,500	-
	Total Conference, Education, & Training Registration or Fees		\$ 15,930	\$ 8,000	\$ 10,500	\$ -

Travel & Meetings Separated in 2024

2025 Actual as of March 31, 2025



Division Department	11 1500	General & Administrative Public Information Office						
	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS	
Income Statement								
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (124,269)	\$ (120,995)	\$ (129,572)	\$ (101,543)	\$ (133,771)	\$ (151,514)	25.2%	
Employee Benefits	(55,178)	(53,106)	(65,852)	(45,725)	(62,298)	(77,112)	45.2%	
Outside Services/Contractual	(75,188)	(60,811)	(58,650)	(36,130)	(54,780)	(70,223)	15.5%	
Utilities	(1,200)	(625)	-	-	-	-	-100.0%	
Other Operating Expenses	(116,504)	(75,255)	(99,454)	(31,182)	(56,482)	(98,528)	30.9%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (372,339)	\$ (310,792)	\$ (353,529)	\$ (214,579)	\$ (307,331)	\$ (397,378)	27.9%	
Operating Contribution	\$ (372,339)	\$ (310,792)	\$ (353,529)	\$ (214,579)	\$ (307,331)	\$ (397,378)	27.9%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (372,339)	\$ (310,792)	\$ (353,529)	\$ (214,579)	\$ (307,331)	\$ (397,378)	27.9%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (372,339)	\$ (310,792)	\$ (353,529)	\$ (214,579)	\$ (307,331)	\$ (397,378)	27.9%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (372,339)	\$ (310,792)	\$ (353,529)	\$ (214,579)	\$ (307,331)	\$ (397,378)	27.9%	

Division		11		General & Administrative				
Department		1500		Public Information Office				
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line
11-1500-4110	Salaries & Wage - Regular Full	\$ 124,269	\$ 107,267	\$ 128,054	\$ 78,203	\$ 110,431	\$ 150,644	Salaries and Wages
11-1500-4100	Salaries & Wage - Regular Full	-	327	-	3,039	3,039	-	Salaries and Wages
11-1500-4120	Sick/Personal	-	2,299	305	7,843	7,843	640	Salaries and Wages
11-1500-4125	Vacation Time	-	3,691	626	5,034	5,034	230	Salaries and Wages
11-1500-4127	Holiday Pay	-	5,245	-	5,149	5,149	-	Salaries and Wages
11-1500-4130	Administrative Leave	-	2,166	587	2,274	2,274	-	Salaries and Wages
11-1500-4200	F.I.C.A.	9,507	8,653	9,796	6,714	9,180	11,524	Employee Benefits
11-1500-4300	Workers' Comp Insurance	-	42	-	472	472	-	Employee Benefits
11-1500-4305	Allocated Benefit	35,441	34,508	45,403	30,634	42,061	52,975	Employee Benefits
11-1500-4345	Workers' Comp Insurance	932	905	960	788	1,030	1,129	Employee Benefits
11-1500-4356	CalPERS	9,124	8,836	9,532	6,955	9,354	11,323	Employee Benefits
11-1500-4368	Unemployment Insur. Exp Rating	168	154	154	154	193	154	Employee Benefits
11-1500-4369	Employment Training Tax	7	7	7	7	9	7	Employee Benefits
11-1500-4435	Software Licenses/Maintenance	9,188	12,514	1,500	3,375	3,475	10,974	Outside Services/Contractual
11-1500-4465	Contractual Services	66,000	48,297	57,150	32,755	51,305	59,249	Outside Services/Contractual
11-1500-4540	Telephone	1,200	625	-	-	-	-	Utilities
11-1500-4610	Operating Supplies	-	-	1,200	32	332	1,199	Other Operating Expenses
11-1500-4620	Uniforms	329	465	-	-	-	-	Other Operating Expenses
11-1500-4640	Equipment	3,000	580	2,500	239	239	2,500	Other Operating Expenses
11-1500-4815	Postage	-	-	5,000	528	3,028	7,500	Other Operating Expenses
11-1500-4830	Travel	1,875	2,632	5,000	390	390	2,500	Other Operating Expenses
11-1500-4855	Conference, Education, & Training Registration or Fees	1,125	1,068	500	280	280	2,000	Other Operating Expenses
11-1500-4880	Memberships	7,245	1,012	1,000	387	387	875	Other Operating Expenses
11-1500-4890	Employee Relations	130	4,104	3,630	-	-	3,630	Other Operating Expenses
11-1500-4900	Advertising	23,900	15,729	22,324	8,813	14,063	22,324	Other Operating Expenses
11-1500-4910	Printing & Publications	38,500	15,307	35,000	9,797	21,047	31,000	Other Operating Expenses
11-1500-4970	Community Outreach	15,400	13,267	20,300	5,242	9,242	20,000	Other Operating Expenses
11-1500-4980	Customer Information	25,000	20,656	3,000	5,659	7,659	5,000	Other Operating Expenses
Total		\$ 372,339	\$ 310,357	\$ 353,529	\$ 214,766	\$ 307,518	\$ 397,378	
			(435)		187	187		

Division	11	General & Administrative	2023	2024	2025	2026
Department	1500	Public Information Office	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4435	Software Licenses/Maintenance					
	Email Marketing Software		\$ 898	\$ 1,500	\$ -	
	Social Media Archive Platform		5,988	5,988	-	
	Social Media Management Software		-	1,200	-	
	Subscription Services		1,686	500	1,500	
	Total Software Licenses/Maintenance		\$ 8,572	\$ 9,188	\$ 1,500	Moved from Administration
4465	Contractual Services					
	Graphic Design - Annual Report & Website		\$ 25,000	\$ 52,000	\$ 45,000	
	Website Updates/Upgrades/Maintenance		32,140	5,000	7,250	
	Brochures & Map Distribution		2,000	2,500	2,000	
	Video Production		-	5,000	2,500	
	Translation Services		500	1,500	400	
	Total Contractual Services		\$ 59,640	\$ 66,000	\$ 57,150	Moved from Administration
4880	Memberships					
	California Special District Association (CSDA)		\$ 8,000	\$ -	\$ -	Moved to Administration
	California Parks & Recreation Society		150	150	-	
	Mountain Housing Council		-	5,500	-	
	North Tahoe Business Association		300	300	300	Moved from Administration
	California Association of Public Information Officers (CAPIO)		225	225	350	Moved from Administration
	Public Relation Society of America		350	375	350	Moved from Administration
	Truckee North Tahoe Transportation Management Association		-	695	-	
	California Tahoe Alliance		6,000	-	-	Moved to Administration
	Total Memberships		\$ 15,025	\$ 7,245	\$ 1,000	
4900	Advertising					
	Broadcast Media		\$ 3,324	\$ 3,500	\$ 3,324	
	Print Media		1,350	5,400	4,000	
	Social Media		5,000	7,500	5,000	
	Other Advertising (PSA's, Newspaper, etc.)		6,000	7,500	10,000	
	Total Advertising		\$ 15,674	\$ 23,900	\$ 22,324	Moved from Administration
4910	Printing & Publications					
	Direct Mail Flyers		\$ 5,000	\$ 17,500	\$ 9,000	
	Signage & Banners		6,000	6,000	6,000	
	Recreation & Parks Materials		6,000	10,000	10,000	
	District Informational Materials		5,000	5,000	10,000	
	Total Advertising		\$ 22,000	\$ 38,500	\$ 35,000	
4970	Community Outreach					
	Recreation & Parks Events Promotion		\$ 10,000	\$ 7,500	\$ -	
	Sierra Watershed Council		\$ -	\$ -	\$ 2,500	
	Water Conservation		\$ -	\$ 7,000	\$ 12,500	
	Community Sponsorships & Events		7,500	900	5,300	Moved from Administration
	Total Community Outreach		\$ 17,500	\$ 15,400	\$ 20,300	
4980	Customer Information					
	Reports & News Mailing Costs		\$ 20,000	\$ 25,000	\$ 3,000	
	Total Customer Information		\$ 20,000	\$ 25,000	\$ 3,000	Moved from Administration

2025 Actual as of March 31, 2025



Division	11	General & Administrative						
Department	1800	Base Facilities Maintenance						
	2024	2024	2025	2025	2025	2026		
Income Statement	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (42,233)	\$ (40,512)	\$ (30,721)	\$ (24,114)	\$ (31,846)	\$ (31,720)	-21.7%	
Employee Benefits	(18,768)	(21,575)	(19,263)	(13,783)	(18,631)	(19,811)	-8.2%	
Outside Services/Contractual	(39,507)	(37,826)	(34,010)	(31,226)	(34,796)	(36,300)	-4.0%	
Utilities	(70,640)	(73,209)	(78,680)	(63,719)	(79,854)	(89,860)	22.7%	
Other Operating Expenses	(4,140)	(10,665)	(26,050)	(9,332)	(13,557)	(24,250)	127.4%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	(12,975)	(12,986)	(13,737)	(10,310)	(13,744)	(14,980)	15.4%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (188,262)	\$ (196,773)	\$ (202,461)	\$ (152,484)	\$ (192,428)	\$ (216,921)	10.2%	
Operating Contribution	\$ (188,262)	\$ (196,773)	\$ (202,461)	\$ (152,484)	\$ (192,428)	\$ (216,921)	10.2%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (188,262)	\$ (196,773)	\$ (202,461)	\$ (152,484)	\$ (192,428)	\$ (216,921)	10.2%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (188,262)	\$ (196,773)	\$ (202,461)	\$ (152,484)	\$ (192,428)	\$ (216,921)	10.2%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (188,262)	\$ (196,773)	\$ (202,461)	\$ (152,484)	\$ (192,428)	\$ (216,921)	10.2%	

Division		11		General & Administrative		
Department		1800		Base Facilities Maintenance		
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected
11-1800-4110	Salaries & Wage - Regular Full	\$ 29,662	\$ 24,274	\$ 30,721	\$ 18,612	\$ 26,344
11-1800-4145	Overtime	126	191	-	56	56
11-1800-4100	Accrued Payroll Expense	-	(449)	-	152	152
11-1800-4115	Salaries & Wage - Temp	12,444	11,744	-	1,176	1,176
11-1800-4120	Sick/Personal	-	1,064	-	1,093	1,093
11-1800-4123	Bereavement Pay	-	-	-	60	60
11-1800-4125	Vacation Time	-	2,044	-	1,519	1,519
11-1800-4127	Holiday Pay	-	1,299	-	1,274	1,274
11-1800-4130	Administrative Leave	-	-	-	-	-
11-1800-4135	Compensatory Time	-	346	-	173	173
11-1800-4200	F.I.C.A.	3,231	3,096	2,350	1,788	2,380
11-1800-4300	Accrued Benefit Expense	-	(19)	-	99	99
11-1800-4305	Allocated Benefit	8,460	11,554	10,892	7,127	9,868
11-1800-4345	Workers' Comp Insurance	4,205	4,028	3,067	2,606	3,378
11-1800-4356	CalPERS	2,780	2,643	2,891	2,077	2,805
11-1800-4368	Unemployment Insur. Exp Rating	90	262	59	82	97
11-1800-4369	Employment Training Tax	3	11	3	4	4
11-1800-4465	Contractual Services	39,507	37,826	34,010	31,226	34,796
11-1800-4520	Water	5,315	5,326	5,248	3,943	5,255
11-1800-4525	Sewer	7,660	7,660	8,489	6,367	8,489
11-1800-4510	Natural Gas	25,250	20,054	23,900	17,099	21,099
11-1800-4515	Electricity	28,516	35,365	36,000	30,283	39,283
11-1800-4530	T.T.S.A.	5,258	5,257	6,240	6,236	6,236
11-1800-4540	Telephone	-	-	-	-	-
11-1800-4545	Disposal	11,616	12,533	12,540	10,102	13,237
11-1800-4610	Operating Supplies	3,540	3,132	4,850	2,316	3,341
11-1800-4640	Equipment	-	3,049	-	-	-
11-1800-4710	Repair & Maint. - Buildings	600	4,253	16,200	6,700	6,900
11-1800-4820	Fees & Permits	-	230	5,000	317	3,317
Total		\$ 188,262	\$ 196,773	\$ 202,461	\$ 152,484	\$ 192,428
						\$ 216,921

Division	Division	11	2023	2024	2025	2026
Department	Department	1800	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Linens and Mats		\$ 1,800	\$ 1,500	\$ 2,100	\$ 3,600
	Snow Removal		15,960	20,400	23,930	24,530
	Pest Control		1,200	1,200	1,500	1,800
	Fire Extinguishers		500	-	600	600
	Roof Snow Removal		-	-	9,000	-
	Alarm Service		-	-	400	-
	Heat Ventilation Air Conditioning Maintenance		1,000	1,000	650	1,800
	Alarm & Sprinkler Maintenance		900	2,500	400	880
	Elevator Maintenance		800	2,800	927	800
	Total Contractual Services		\$ 22,160	\$ 29,400	\$ 39,507	\$ 34,010

2025 Actual as of March 31, 2025



Division	11	General & Administrative						
Department	5040	Administrative						
Income Statement	2024	2024	2025	2025	2025	2026		
	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 40,399	\$ 36,685	\$ 30,000	\$ 28,636	\$ 36,136	\$ 36,000	-1.9%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 40,399	\$ 36,685	\$ 30,000	\$ 28,636	\$ 36,136	\$ 36,000	-1.9%	
Salaries and Wages	\$ (735,905)	\$ (774,174)	\$ (795,724)	\$ (499,629)	\$ (697,020)	\$ (804,625)	3.9%	
Employee Benefits	(331,363)	(242,176)	(392,470)	(222,417)	(321,193)	(394,923)	63.1%	
Outside Services/Contractual	(110,930)	(84,985)	(98,200)	(79,466)	(103,316)	(123,280)	45.1%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	(53,487)	(60,604)	(49,797)	(20,925)	(22,650)	(58,399)	-3.6%	
Insurance	(78,624)	(79,682)	(98,596)	(69,333)	(97,985)	(113,708)	42.7%	
Internal Expense	(33,197)	(49,726)	(62,330)	(52,151)	(63,961)	(60,630)	21.9%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	(38,442)	(33,124)	(60,382)	(34,359)	(52,300)	(58,473)	76.5%	
Total Operating Expense	\$ (1,381,948)	\$ (1,324,470)	\$ (1,557,498)	\$ (978,281)	\$ (1,358,426)	\$ (1,614,038)	21.9%	
Operating Contribution	\$ (1,341,549)	\$ (1,287,785)	\$ (1,527,498)	\$ (949,646)	\$ (1,322,290)	\$ (1,578,038)	22.5%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	5,271,022	3,665,029	4,947,728	5,613,464	0.0%	
Operating Income(Loss)	\$ (1,341,549)	\$ (1,287,785)	\$ 3,743,524	\$ 2,715,383	\$ 3,625,438	\$ 4,035,426	-413.4%	
Non-Operations								
Property Tax Revenue	\$ 1,525,000.00	\$ 5,866,087.32	\$ 800,000.00	\$ 600,000.03	\$ 800,000.00	\$ 7,500,000.00	27.9%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	45,000	283,288	100,000	264,696	289,696	240,000	-15.3%	
Other Non-Op Revenue	-	8,607	76,989	75,069	94,411	97,448	1032.2%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	(340,000)	(579,065)	(210,546)	(100,046)	(235,592)	(101,946)	-82.4%	
Income(Loss)	\$ (111,549)	\$ 4,291,132	\$ 4,509,967	\$ 3,555,102	\$ 4,573,953	\$ 11,770,927	174.3%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (111,549)	\$ 4,291,132	\$ 4,509,967	\$ 3,555,102	\$ 4,573,953	\$ 11,770,927	174.3%	

Division Department		11 5040	General & Administrative Administrative										
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line					
11-5040-3300	Utility Billing Accrual	\$ -	\$ (869)	\$ -	\$ 43	\$ 43	\$ -	Operating Revenue					
11-5040-3310	Penalties and Interest	(40,399)	(34,041)	(30,000)	(27,803)	(35,303)	(36,000)	Operating Revenue					
11-5040-3346	Ord 100 Certificate	-	-	-	-	-	-	Operating Revenue					
11-5040-3380	Administrative Fee - external	-	(1,775)	-	(875)	(875)	-	Operating Revenue					
11-5040-3750	Discount Earned	-	-	-	-	-	-	Operating Revenue					
11-5040-4110	Salaries & Wage - Regular Full	735,905	628,683	784,305	390,181	587,572	797,626	Salaries and Wages					
11-5040-4100	Accrued Payroll Expense	-	1,197	-	9,016	9,016	-	Salaries and Wages					
11-5040-4115	Salaries & Wage - Temp	-	-	-	-	-	-	Salaries and Wages					
11-5040-4120	Sick/Personal	-	34,885	2,879	27,848	27,848	4,114	Salaries and Wages					
11-5040-4123	Bereavement Pay	-	5,050	-	-	-	-	Salaries and Wages					
11-5040-4125	Vacation Time	-	56,547	4,843	33,146	33,146	2,885	Salaries and Wages					
11-5040-4127	Holiday Pay	-	33,367	-	24,591	24,591	-	Salaries and Wages					
11-5040-4130	Administrative Leave	-	13,690	3,697	14,849	14,849	-	Salaries and Wages					
11-5040-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages					
11-5040-4190	Paid Time Off	-	754	-	-	-	-	Salaries and Wages					
11-5040-4200	F.I.C.A.	56,297	46,034	49,246	29,208	41,602	51,372	Employee Benefits					
11-5040-4300	Benefits	-	240	-	1,605	1,605	-	Employee Benefits					
11-5040-4305	Allocated Benefit	209,875	143,010	278,082	150,275	220,262	280,492	Employee Benefits					
11-5040-4345	Workers' Comp Insurance	9,159	9,358	9,816	7,552	10,023	9,997	Employee Benefits					
11-5040-4356	CalPERS	55,332	42,890	54,682	33,294	47,056	52,418	Employee Benefits					
11-5040-4368	Unemployment Insur. Exp Rating	672	616	616	462	617	616	Employee Benefits					
11-5040-4369	Employment Training Tax	28	28	28	21	28	28	Employee Benefits					
11-5040-4425	Attorney Fees	88,730	65,770	77,800	64,782	83,532	103,600	Outside Services/Contractual					
11-5040-4435	Software Licenses/Maintenance	-	-	-	-	-	-	Outside Services/Contractual					
11-5040-4465	Contractual Services	22,200	19,215	20,400	14,684	19,784	19,680	Outside Services/Contractual					
11-5040-4540	Telephone	-	-	-	-	-	-	Utilities					
11-5040-4610	Operating Supplies	6,000	6,087	6,000	5,523	7,023	7,500	Other Operating Expenses					
11-5040-4620	Uniforms	1,317	660	-	-	-	-	Other Operating Expenses					
11-5040-4621	Safety Gear	-	-	-	-	-	-	Other Operating Expenses					
11-5040-4640	Equipment	-	-	-	-	-	-	Other Operating Expenses					
11-5040-4815	Postage	-	8,246	-	-	-	-	Other Operating Expenses					
11-5040-4816	Shipping	960	855	900	673	898	1,200	Other Operating Expenses					
11-5040-4820	Fees & Permits	14,600	16,456	21,962	473	473	27,512	Other Operating Expenses					
11-5040-4830	Travel	8,500	7,512	7,750	1,264	1,264	7,900	Other Operating Expenses					
11-5040-4835	Rents & Leases	-	-	-	-	-	-	Other Operating Expenses					
11-5040-4846	Credit Card Merchant Charges	-	-	-	-	-	-	Other Operating Expenses					
11-5040-4855	Conference, Education, & Training Registration or Fees	10,260	2,195	2,360	890	890	3,460	Other Operating Expenses					
11-5040-4860	Cash Over/Short	-	(1)	-	2	2	-	Other Operating Expenses					
11-5040-4880	Memberships	10,130	10,932	10,305	11,674	11,674	10,307	Other Operating Expenses					
11-5040-4895	Miscellaneous	-	7,473	-	-	-	-	Other Operating Expenses					
11-5040-4900	Advertising	-	-	-	-	-	-	Other Operating Expenses					
11-5040-4910	Printing & Publications	1,200	-	-	-	-	-	Other Operating Expenses					
11-5040-4970	Community Outreach	-	109	-	-	-	-	Other Operating Expenses					
11-5040-4870	Insurance	\$ 78,624	\$ 79,682	\$ 98,596	\$ 69,333	\$ 97,985	\$ 113,708	Insurance					
11-5040-4836	Rent of Event Center	5,000	6,910	5,100	21,601	21,601	-	Internal Expense					
11-5040-4896	Contribution of Meeting Rooms	28,197	42,816	57,230	30,550	42,360	60,630	Internal Expense					
11-5040-5600	Depreciation Expense	38,442	33,124	60,382	34,359	52,300	58,473	Depreciation					
11-5040-6000	Administrative Allocation	-	-	(5,271,022)	(3,665,029)	(4,947,728)	(5,613,464)	Allocation of General & Administrative					
11-5040-3910	Property Tax Rev - curr sec	(5,300,000)	(5,715,390)	(5,700,000)	(4,275,000)	(5,700,000)	(5,900,000)	Property Tax Revenue					
11-5040-3911	Reallocation of Property Tax Revenue	4,775,000	1,449,988	6,100,000	4,575,000	6,100,000	-	Property Tax Revenue					
11-5040-3913	Property Tax Rev - RDA	(1,000,000)	(1,600,684)	(1,200,000)	(900,000)	(1,200,000)	(1,600,000)	Property Tax Revenue					
11-5040-3435	Grant Revenue	-	-	-	-	-	-	Grant Revenue					
11-5040-3920	Property Tax Rev - Interest	-	(25,010)	-	-	-	-	Interest					
11-5040-3940	Interest Revenue	(45,000)	(258,279)	(100,000)	(264,696)	(289,696)	(240,000)	Interest					
11-5040-3395	Miscellaneous Revenue	-	(8,104)	(76,989)	(6,392)	(25,734)	-	Other Non-Op Revenue					
11-5040-3950	Non-Operating - Misc Revenue	-	-	-	-	-	(97,448)	Other Non-Op Revenue					
11-5040-4358	Pension Expense -	240,000	486,029	110,546	-	110,546	101,946	Other Non-Op Expenses					
11-5040-4850	Property Tax Direct Charges	100,000	93,036	100,000	75,000	100,000	-	Other Non-Op Expenses					
11-5040-4852	Miscellaneous Non-Operating	-	-	-	18,881	18,881	-	Other Non-Op Expenses					
11-5040-4890	Employee Relations	520	82	520	427	427	520	Other Operating Expenses					
Total		\$ 111,549	\$ (4,290,629)	\$ (4,509,967)	\$ (3,492,590)	\$ (4,511,441)	\$ (11,770,927)						
		0	503		62,512	62,512							

Division	11	General & Administrative	2023	2024	2025	2026	
Department	5040	Administrative	Budget	Budget	Budget	Budget	
Additional Information for Selected Accounts							
4425	Attorney Fees						
	District Legal Counsel		\$ 81,600	\$ 94,800	\$ 72,000	\$ 60,000	
	Labor Attorney - Counsel		24,000	14,500	14,500	15,000	
	Liebert Cassidy Whitmore Gold Country Consortium		-	-	2,230	2,800	
	Labor Attorney - COU and MOU Negotiations		40,000	-	-	-	
	Total Attorney Fees		\$ 145,600	\$ 109,300	\$ 88,730	\$ 77,800	
4465	Contractual Services						
	Graphic Design - Annual Report & Website		\$ 36,000	\$ -	\$ -	\$ -	Moved to Public Information Office
	Website Updates/Upgrades/Maintenance		22,400	-	-	-	Moved to Public Information Office
	Document Shredding Service		1,500	1,200	1,200	1,200	
	California Tahoe Alliance		-	-	-	-	Moved to Public Information Office
	Brochures & Map Distribution		1,000	-	-	-	Moved to Public Information Office
	Translation Services		2,400	-	-	-	Moved to Public Information Office
	Video Production		2,500	-	-	-	Moved to Public Information Office
	Sierra Advocacy		-	7,200	6,000	6,000	
	State Legislative Advocacy		15,000	15,000	15,000	13,200	
	5-Year Strategic Plan Consultant		40,000	-	-	-	
	Total Contractual Services		\$ 120,800	\$ 23,400	\$ 22,200	\$ 20,400	
4830	Travel						
	Legislative Advocacy Travel		\$ -	\$ -	\$ 5,000	\$ 5,000	
	Executive Team Training & Conference		-	7,800	-	2,000	
	California Special District Association Leadership Academy		-	-	3,500	750	
	Society of Human Resources Management		2,500	-	-	-	
	Kings Beach State Recreation Area Parking Passes		1,650	-	-	-	
	Total Travel		\$ 4,150	\$ 7,800	\$ 8,500	\$ 7,750	
4855	Conference, Education, & Training Registration or Fees						
	California Association of Public Information Officers (CAPIO) Conference		\$ 500	\$ -	\$ -	\$ -	
	California Public Employers Labor Relations Association Conference		-	-	1,000	1,200	
	California Special District Association Leadership Academy		-	-	600	260	
	Liberty Cassidy Whitmore Workbooks		-	-	900	900	
	State Human Recourses Act Training		-	-	260	-	
	HR Workshops		1,195	-	-	-	
	Executive Team Training		2,500	6,460	7,500	-	
	Professional Development and Training (PIO)		500	-	-	-	
	Total Conference, Education, & Training Registration or Fees		\$ 4,695	\$ 6,460	\$ 10,260	\$ 2,360	
4880	Memberships						
	California Special District Association (CSDA)		\$ 8,650	\$ -	\$ 9,000	\$ 9,125	
	California Association of Mutual Water Companies		-	-	500	500	
	North Tahoe Business Association		300	-	-	-	
	California Public Employers Labor Relations Association		-	-	380	400	
	California Association of Public Information Officers (CAPIO)		225	-	-	-	
	Society for Human Resources		185	200	250	280	
	Public Relation Society of America		350	-	-	-	
	California Tahoe Alliance		6,000	-	-	-	
	Tahoe Truckee Community Foundation		-	5,500	-	-	
	California Parks & Recreation Society		-	150	-	-	
	Government Finance Officers Association		160	160	-	-	
	International Institute of Municipal Clerks		-	175	-	-	
	Total Memberships		\$ 15,870	\$ 6,185	\$ 10,130	\$ 10,305	

2025 Actual as of March 31, 2025



Division	11	General & Administrative						
Department	5042	Employee Services						
	2024	2024	2025	2025	2025	2026		
Income Statement	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Employee Benefits	58,132	108,715	209,172	127,118	134,509	250,167	130.1%	
Outside Services/Contractual	(16,707)	(7,832)	(79,915)	(67,174)	(94,584)	(88,895)	1035.1%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	(80,365)	(87,671)	(124,457)	(109,611)	(128,381)	(156,272)	78.2%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	(4,800)	(13,213)	(4,800)	(1,000)	(2,200)	(5,000)	-62.2%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (43,740)	\$ (0)	\$ 0	\$ (50,666)	\$ (90,656)	\$ 0	100.0%	
Operating Contribution	\$ (43,740)	\$ (0)	\$ 0	\$ (50,666)	\$ (90,656)	\$ 0	100.0%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (43,740)	\$ (0)	\$ 0	\$ (50,666)	\$ (90,656)	\$ 0	100.0%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (43,740)	\$ (0)	\$ 0	\$ (50,666)	\$ (90,656)	\$ 0	100.0%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (43,740)	\$ (0)	\$ 0	\$ (50,666)	\$ (90,656)	\$ 0	100.0%	

Division Department		11 5042		General & Administrative Employee Services					
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line	
11-5042-4305	Allocated Benefit	\$ (1,863,524)	\$ (1,800,853)	\$ (2,280,716)	\$ (1,475,543)	\$ (2,049,545)	\$ (2,378,832)	Employee Benefits	
11-5042-4310	Medical Insurance	1,466,800	1,418,389	1,659,026	1,123,929	1,557,586	1,786,182	Employee Benefits	
11-5042-4312	Dental & Orthodontic Insurance	70,891	53,727	69,096	46,262	63,536	74,006	Employee Benefits	
11-5042-4313	Vision Insurance	27,774	25,012	25,646	18,196	24,608	28,503	Employee Benefits	
11-5042-4325	Life Insurance	19,186	15,603	18,272	11,470	16,038	18,272	Employee Benefits	
11-5042-4333	HRA Funding	196,002	189,875	196,002	139,125	188,125	196,002	Employee Benefits	
11-5042-4336	Long-Term Disability	60,540	53,033	57,643	46,607	61,018	60,599	Employee Benefits	
11-5042-4356	CalPERS	-	-	-	-	-	-	Employee Benefits	
11-5042-4360	Admin Fee - IRS 125 Plan	4,200	4,844	5,860	4,636	5,926	5,100	Employee Benefits	
11-5042-4345	Workers' Comp Insurance	(40,000)	(68,345)	40,000	(41,801)	(1,801)	(40,000)	Employee Benefits	
11-5042-4465	Contractual Services	4,500	1,360	67,608	56,699	80,251	78,300	Outside Services/Contractual	
11-5042-4470	Employee Screening	12,207	6,472	12,307	8,045	11,903	10,595	Outside Services/Contractual	
11-5042-4610	Operating Supplies	1,225	1,101	600	623	773	1,450	Other Operating Expenses	
11-5042-4620	Uniforms	-	-	20,977	17,723	17,723	22,622	Other Operating Expenses	
11-5042-4820	Fees & Permits	-	-	-	-	-	-	Other Operating Expenses	
11-5042-4830	Travel	-	886	-	-	-	-	Other Operating Expenses	
11-5042-4855	Conference, Education, & Training Registration or Fees	36,800	44,863	52,800	44,877	56,677	78,500	Other Operating Expenses	
11-5042-4880	Memberships	-	244	-	-	-	-	Other Operating Expenses	
11-5042-4890	Employee Relations	36,340	27,618	44,080	32,430	36,250	41,700	Other Operating Expenses	
11-5042-4895	Miscellaneous	-	-	-	1,913	1,913	-	Other Operating Expenses	
11-5042-4900	Advertising	6,000	12,959	6,000	12,044	15,044	12,000	Other Operating Expenses	
11-5042-4836	Rent of Event Center	4,800	13,213	4,800	1,000	2,200	5,000	Internal Expense	
Total		\$ 43,740	\$ 0	\$ 0	\$ 48,236	\$ 88,226	\$ (0)		
			0		(2,430)	(2,430)			

Division	11	General & Administrative	2023	2024	2025	2026
Department	5042	Employee Services	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Conference, Education, & Training Registration or Fees					
	Forklift Training				\$	1,600
	Hearing Testing					4,200
	Safety Consultant Program					55,008
	Respirator and Pulmonary Testing					2,800
	CPR & First Aid Training					4,000
	Total Conference, Education, & Training Registration or Fees				\$	67,608
						Moved from Departments to Employee Services
4855	Conference, Education, & Training Registration or Fees					
	Gallup Q12		\$ 15,000	\$ 24,000	\$ 30,000	\$ 48,400
	Semi Annual Meeting		2,000	-	4,400	4,400
	Harassment & Discrimination Training		2,000	-	2,400	-
	Total Conference, Education, & Training Registration or Fees		\$ 19,000	\$ 24,000	\$ 36,800	\$ 52,800
4890	Employee Relations					
	Semi-Annual Safety Meeting		\$ 2,000	\$ 11,900	\$ 6,000	\$ 10,400
	Annual Employee Appreciation Dinner		15,000	18,000	26,900	27,200
	Employee Recognition Events		8,000	3,480	3,440	6,480
	Total Employee Relations		\$ 25,000	\$ 33,380	\$ 36,340	\$ 44,080

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Division Department	11 5044	General & Administrative Information Technology		2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS
Income Statement		2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS
Operations								
Operating Revenue	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue		-	-	-	-	-	-	0.0%
Total Operating Revenue	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$	(251,208)	\$ (240,123)	\$ (258,767)	\$ (198,911)	\$ (263,568)	\$ (359,752)	49.8%
Employee Benefits		(114,939)	(112,073)	(137,408)	(95,404)	(129,987)	(189,639)	69.2%
Outside Services/Contractual		(296,773)	(178,305)	(259,109)	(272,147)	(246,000)	(266,010)	49.2%
Utilities		(57,516)	(52,573)	(55,824)	(40,971)	(54,927)	(57,504)	9.4%
Other Operating Expenses		(65,018)	(60,096)	(76,265)	(32,231)	(45,576)	(44,025)	-26.7%
Insurance		(9,435)	(9,738)	(9,450)	(7,391)	(10,091)	(9,450)	-3.0%
Internal Expense		-	-	-	-	-	-	0.0%
Debt Service		-	(17,524)	(20,000)	-	(20,000)	(20,000)	14.1%
Depreciation		-	(122,675)	(96,785)	-	(96,785)	(130,000)	6.0%
Total Operating Expense	\$	(794,889)	\$ (793,109)	\$ (913,608)	\$ (647,054)	\$ (866,933)	\$ (1,076,380)	35.7%
Operating Contribution	\$	(794,889)	\$ (793,109)	\$ (913,608)	\$ (647,054)	\$ (866,933)	\$ (1,076,380)	35.7%
Allocation of Base		-	-	-	-	-	-	0.0%
Allocation of Fleet		-	-	-	-	-	-	0.0%
Allocation of General & Administrative		-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$	(794,889)	\$ (793,109)	\$ (913,608)	\$ (647,054)	\$ (866,933)	\$ (1,076,380)	35.7%
Non-Operations								
Property Tax Revenue	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)		-	-	-	-	-	-	0.0%
Grant Revenue		-	-	-	-	-	-	0.0%
Interest		-	-	-	-	-	-	0.0%
Other Non-Op Revenue		-	-	-	-	-	-	0.0%
Capital Contribution		-	-	-	-	-	-	0.0%
Other Non-Op Expenses		-	-	-	-	-	-	0.0%
Income(Loss)	\$	(794,889)	\$ (793,109)	\$ (913,608)	\$ (647,054)	\$ (866,933)	\$ (1,076,380)	35.7%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers		-	-	-	-	-	-	0.0%
Balance	\$	(794,889)	\$ (793,109)	\$ (913,608)	\$ (647,054)	\$ (866,933)	\$ (1,076,380)	35.7%

Division Department		11 5044	General & Administrative Information Technology					
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line
11-5044-4110	Salaries & Wage - Regular Full	\$ 244,908	\$ 199,824	\$ 256,305	\$ 154,528	\$ 219,034	\$ 358,878	Salaries and Wages
11-5044-4100	Accrued Payroll Expense	-	679	-	6,109	6,109	-	Salaries and Wages
11-5044-4145	Overtime	6,300	-	600	52	203	600	Salaries and Wages
11-5044-4120	Sick/Personal	-	9,141	11	9,151	9,151	67	Salaries and Wages
11-5044-4125	Vacation Time	-	15,386	1,079	15,262	15,262	196	Salaries and Wages
11-5044-4127	Holiday Pay	-	10,988	-	10,623	10,623	-	Salaries and Wages
11-5044-4130	Administrative Leave	-	2,919	753	2,919	2,919	-	Salaries and Wages
11-5044-4135	Compensatory Time	-	1,186	18	267	267	11	Salaries and Wages
11-5044-4200	F.I.C.A.	19,217	18,299	19,653	13,971	18,917	27,500	Employee Benefits
11-5044-4300	Accrued Benefit Expense	-	158	-	1,103	1,103	-	Employee Benefits
11-5044-4305	Allocated Benefit	69,846	68,483	90,875	60,729	83,600	126,203	Employee Benefits
11-5044-4345	Workers' Comp Insurance	1,807	1,725	1,851	1,465	1,931	2,524	Employee Benefits
11-5044-4356	CalPERS	23,568	23,087	24,693	17,814	24,029	32,916	Employee Benefits
11-5044-4368	Unemployment Insur. Exp Rating	487	308	321	308	389	475	Employee Benefits
11-5044-4369	Employment Training Tax	14	14	14	14	18	21	Employee Benefits
11-5044-4435	Software Licenses/Maintenance	172,583	186,098	192,271	159,814	213,015	203,335	Outside Services/Contractual
11-5044-4436	GASB 96 SBITA Contra	-	(118,470)	(116,785)	-	(116,785)	(125,450)	Outside Services/Contractual
11-5044-4465	Contractual Services	124,190	110,677	183,623	112,333	149,770	188,125	Outside Services/Contractual
11-5044-5060	Interest Expense	-	17,524	20,000	-	20,000	20,000	Debt Service
11-5044-4535	Cable	29,256	24,698	26,280	19,410	25,980	27,780	Utilities
11-5044-4540	Telephone	28,260	27,875	29,544	21,561	28,947	29,724	Utilities
11-5044-4610	Operating Supplies	5,080	10,522	10,000	6,962	9,462	12,500	Other Operating Expenses
11-5044-4620	Uniforms	768	719	-	-	-	-	Other Operating Expenses
11-5044-4621	Safety Gear	-	585	-	-	-	-	Other Operating Expenses
11-5044-4640	Equipment	39,250	35,410	50,000	15,100	23,350	16,000	Other Operating Expenses
11-5044-4835	Rents & Leases	10,320	10,303	10,380	7,727	10,322	10,320	Other Operating Expenses
11-5044-4855	Conference, Education, & Training Registration or Fees	8,970	2,090	5,250	2,085	2,085	4,250	Other Operating Expenses
11-5044-4880	Memberships	370	468	375	357	357	565	Other Operating Expenses
11-5044-4870	Insurance	9,435	9,738	9,450	7,391	10,091	9,450	Insurance
11-5044-4890	Employee Relations	260	-	260	-	-	390	Other Operating Expenses
11-5044-5500	Subscription Amortization	-	122,675	96,785	-	96,785	130,000	Depreciation
Total		\$ 794,889	\$ 793,109	\$ 913,608	\$ 647,054	\$ 866,933	\$ 1,076,380	

Division	11	General & Administrative	2023	2024	2025	2026				
Department	5044	Information Technology	Budget	Budget	Budget	Budget				
Additional Information for Selected Accounts										
4435	Software Licenses/Maintenance									
	Document Management System	\$	4,500	\$	4,500	\$	4,500			
	Asset Management System		40,000		30,000		26,250		28,000	
	Accounting & Billing Software		22,000		22,000		24,000		23,000	
	AutoCAD Annual License & Maintenance		2,500		5,000		2,500		2,000	Moved from Engineering
	Geographic Interface System (GIS)		4,500		4,500		4,500		13,000	Moved from Engineering
	Graphic Design Software		-		-		-		597	
	Webcam at NTEC & TVRA		1,200		1,200		3,000		4,776	
	Board Meeting Video Recording Software		5,600		4,038		4,000		3,588	
	Agenda Meeting Software		-		-		500		450	
	Electronic Remote Meeting Software		3,900		3,953		5,160		5,448	
	Firewall Licenses		372		372		1,600		-	
	Email & Electronic Security Monitoring		1,200		2,700		3,420		2,800	
	Financial Transparency Software		-		32,172		22,000		22,000	Moved from Accounting
	Check Payment Scanning Software		-		2,335		2,700		2,800	Moved from Accounting
	Online Data/Parcel Service		-		1,770		1,740		1,740	Moved from Accounting
	Electronic Accounts Payable System		-		5,000		-		-	Moved from Accounting
	Electronic Timekeeping System		-		1,500		3,000		3,200	Moved from Accounting
	Performance Evaluation Software		-		7,000		7,000		7,500	Moved from Administration
	Mobile Device & Security Management		-		364		720		720	
	Virtual Machine Ware		-		67		70		-	
	Marketing Software		-		-		-		2,000	
	Online Bidding Software		-		4,500		4,500		4,500	Moved from Administration
	Recreation Management Software		-		10,605		6,285		10,473	
	NTEC Management Software		-		-		-		400	
	Fuelmaster Annual Maint. Contract		-		1,500		1,500		1,275	Moved from Fleet
	Granite Software / Maintenance		-		3,850		3,850		4,200	Moved from Sewer/Water
	Ignition Support Plan		-		3,800		4,650		5,500	
	Itron Maintenance		-		8,000		8,000		8,000	Moved from Sewer/Water
	Microsoft Licenses		19,150		18,500		21,500		20,000	
	Supervisory Control and Data Acquisition		-		-		650		-	
	Password Management Software		-		-		240		240	
	Server Licensing		-		1,000		-		650	
	Equalize Digital		-		-		-		144	
	Grammarly		-		-		-		150	
	Software Licenses and Lease Management System		-		-		-		5,000	
	Microsoft Mobile Device Connectivity		1,260		2,648		1,248		120	
	Adobe CLP Licenses		2,500		3,150		3,500		3,500	
	Total Software Licenses/Maintenance		\$ 108,682		\$ 186,024		\$ 172,583		\$ 192,271	
4465	Contractual Services									
	IT Services (Professional)	\$	-	\$	-	\$	50,520	\$	101,508	
	IT Services Support		90,360		49,968		18,000		7,500	
	Copying & Printing		-		4,200		2,880		3,600	
	Geographic Interface System (GIS) Support		-		350		350		375	
	Alarm Monitoring - Base		800		1,200		-		-	Moved to Facilities
	After Hours Telephone Answering Service		-		-		-		20,000	
	Asset Management System Support		58,200		28,800		37,440		50,640	
	Hand Held Radio System Upgrade		-		-		15,000		-	Moved to Licenses
	Total Contractual Services		\$ 149,360		\$ 84,518		\$ 124,190		\$ 183,623	
4640	Equipment									
	Computer/Hardware/Device Replacement	\$	24,000	\$	34,500	\$	37,250	\$	33,000	
	Timeclock Replacement Hardware		-		-		2,000		2,000	
	Mobile Phone Replacements		-		-		-		15,000	
	Total Equipment		\$ 24,000		\$ 34,500		\$ 39,250		\$ 50,000	

2025 Actual as of March 31, 2025



Division Department	14 2400	Fleet & Equipment Vehicle Shop						
Income Statement	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Salaries and Wages	\$ (109,739)	\$ (139,791)	\$ (155,410)	\$ (124,964)	\$ (163,872)	\$ (164,719)		17.8%
Employee Benefits	(61,736)	(76,479)	(95,880)	(68,065)	(92,196)	(100,479)		31.4%
Outside Services/Contractual	(10,920)	(8,832)	(12,720)	(20,236)	(22,296)	(14,980)		69.6%
Utilities	(5,430)	(9,281)	(10,800)	(7,105)	(9,805)	(10,290)		10.9%
Other Operating Expenses	(241,812)	(164,290)	(227,700)	(150,631)	(201,181)	(249,600)		51.9%
Insurance	(60,789)	(65,048)	(58,919)	(46,281)	(63,115)	(57,080)		-12.2%
Internal Expense	(1,643)	(1,655)	(1,678)	(1,198)	(1,617)	(1,862)		12.5%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	(219,204)	(151,348)	(256,378)	(145,318)	(216,223)	(251,630)		66.3%
Total Operating Expense	\$ (711,273)	\$ (616,726)	\$ (819,485)	\$ (563,798)	\$ (770,305)	\$ (850,641)		37.9%
Operating Contribution	\$ (711,273)	\$ (616,726)	\$ (819,485)	\$ (563,798)	\$ (770,305)	\$ (850,641)		37.9%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	711,273	609,730	819,485	612,978	819,485	857,369		40.6%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (0)	\$ (6,997)	\$ (0)	\$ 49,180	\$ 49,180	\$ 6,728		-196.2%
Non-Operations								
Property Tax Revenue	\$ 425,000	\$ 425,000	\$ 100,000	\$ 75,000	\$ 100,000.00	\$ -		-100.0%
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	-	6,997	(6,490)	-	(6,490)	(6,728)		-196.2%
Income(Loss)	\$ 425,000	\$ 425,000	\$ 93,510	\$ 124,180	\$ 142,691	\$ -		-100.0%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ 425,000	\$ 425,000	\$ 93,510	\$ 124,180	\$ 142,691	\$ -		-100.0%

Division Department		14 2400	Fleet & Equipment Vehicle Shop						
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line	
14-2400-4110	Salaries & Wage - Regular Full	\$ 108,397	\$ 106,941	\$ 151,633	\$ 90,691	\$ 128,853.01	\$ 159,949.57	Salaries and Wages	
14-2400-4115	Salaries & Wage - Temp	-	-	562	184	325	874	Salaries and Wages	
14-2400-4100	Accrued Payroll Expense	-	6,583	-	3,717	3,717	-	Salaries and Wages	
14-2400-4120	Sick/Personal	-	5,884	290	9,299	9,299	650	Salaries and Wages	
14-2400-4123	Bereavement Pay	-	32	-	68	68	-	Salaries and Wages	
14-2400-4125	Vacation Time	-	12,040	525	10,938	10,938	846	Salaries and Wages	
14-2400-4127	Holiday Pay	-	5,983	-	6,158	6,158	-	Salaries and Wages	
14-2400-4130	Administrative Leave	-	1,054	-	507	507	-	Salaries and Wages	
14-2400-4135	Compensatory Time	-	211	-	326	326	-	Salaries and Wages	
14-2400-4141	Duty Supervisor Pay	-	-	-	-	-	-	Salaries and Wages	
14-2400-4145	Overtime	1,342	1,049	2,400	3,062	3,666	2,400	Salaries and Wages	
14-2400-4185	Workers' Comp Leave	-	14	-	15	15	-	Salaries and Wages	
14-2400-4190	Paid Time Off	-	-	-	-	-	-	Salaries and Wages	
14-2400-4200	F.I.C.A.	8,395	9,935	11,705	8,333	11,279	12,225	Employee Benefits	
14-2400-4300	Accrued Benefit Expense	-	(28)	-	1,086	1,086	-	Employee Benefits	
14-2400-4305	Allocated Benefit	30,914	40,291	53,763	35,690	49,221	56,248	Employee Benefits	
14-2400-4345	Workers' Comp Insurance	10,673	12,194	14,149	11,423	14,984	14,910	Employee Benefits	
14-2400-4356	CalPERS	11,534	13,891	15,991	11,317	15,342	16,824	Employee Benefits	
14-2400-4368	Unemployment Insur. Exp Rating	212	188	263	206	272	263	Employee Benefits	
14-2400-4369	Employment Training Tax	7	9	10	9	12	10	Employee Benefits	
14-2400-4435	Software Licenses/Maintenance	-	-	-	-	-	-	Outside Services/Contractual	
14-2400-4465	Contractual Services	10,920	8,832	12,720	20,236	22,296	14,980	Outside Services/Contractual	
14-2400-4610	Operating Supplies	79,312	65,252	72,200	59,739	79,939	67,450	Other Operating Expenses	
14-2400-4515	Electricity	5,430	9,281	10,800	7,105	9,805	10,290	Utilities	
14-2400-4611	Fuel	108,000	92,943	101,500	65,787	92,787	136,000	Other Operating Expenses	
14-2400-4620	Uniforms	-	471	-	-	-	-	Other Operating Expenses	
14-2400-4621	Safety Gear	-	214	-	-	-	-	Other Operating Expenses	
14-2400-4630	Tools	1,500	536	1,500	-	750	1,600	Other Operating Expenses	
14-2400-4640	Equipment	11,000	4,817	10,500	2,701	5,201	5,500	Other Operating Expenses	
14-2400-4740	Repair & Maint. - Other	1,500	-	1,500	1,245	1,245	2,000	Other Operating Expenses	
14-2400-4820	Fees & Permits	500	-	500	204	304	6,250	Other Operating Expenses	
14-2400-4825	Taxes & Licenses	-	57	-	715	715	-	Other Operating Expenses	
14-2400-4830	Travel	4,000	-	4,000	-	-	15,000	Other Operating Expenses	
14-2400-4855	Conference, Education, & Training Registration or Fees	36,000	-	36,000	20,226	20,226	15,800	Other Operating Expenses	
14-2400-4870	Insurance	60,789	65,048	58,919	46,281	63,115	57,080	Insurance	
14-2400-4520	Water	1,085	1,096	1,059	733	998	1,175	Internal Expense	
14-2400-4525	Sewer	559	559	619	465	620	687	Internal Expense	
14-2400-5600	Depreciation Expense	219,204	151,348	256,378	145,318	216,223	251,630	Depreciation	
14-2400-6020	Fleet Allocation	(711,273)	(609,730)	(819,485)	(612,978)	(819,485)	(857,369)	Allocation of Fleet	
14-2400-3911	Reallocation of Property Tax Revenue	(425,000)	(425,000)	(100,000)	(75,000)	(100,000)	-	Property Tax Revenue	
14-2400-4358	Pension Expense	-	(6,996)	6,490	-	6,490	6,728	Other Non-Op Expenses	
Total		\$ (425,000)	\$ (424,999)	\$ (93,510)	\$ (124,196)	\$ (142,706)	\$ 0		
					(15)	(15)			

Division	14	Fleet & Equipment	2023	2024	2025	2026
Department	2400	Vehicle Shop	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Car Wash Services		\$ 950	\$ 2,400	\$ 1,800	\$ 1,000
	Crane Inspection		400	400	700	800
	Waste Oil Collection / Disposal / BMP Management - Shop Drainage Area		400	500	400	500
	Haz Mat Vault Testing		1,200	1,200	1,800	1,800
	Seasonal Tire Swap		800	2,120	2,120	2,320
	Aramark Uniform Service		240	240	-	-
	Annual Fuel Tank Inspection		850	900	1,600	1,600
	Fire Extinguisher		1,000	1,200	1,500	1,500
	Fuel Pump Repairs		-	1,000	1,000	2,000
	Windshields		-	-	-	1,200
	Lucity Outside Contractor		-	3,600	-	-
	Total Contractual Services		\$ 5,840	\$ 13,560	\$ 10,920	\$ 12,720
4610	Operating Supplies					
	Miscellaneous Hardware		\$ 1,500	\$ 3,000	\$ 2,200	\$ 2,400
	Miscellaneous Vehicle Parts		12,000	12,000	12,000	10,200
	Replacement Parts		11,200	4,000	6,000	6,000
	Vehicle Batteries		1,800	3,600	3,600	3,600
	Tires - Vehicles		21,000	40,000	38,000	34,000
	Motor Oil, Hydraulic Oil, etc.		4,000	8,600	10,000	6,000
	Vac Con Nozzles/Debris Hoses/Parts		9,000	7,500	7,512	10,000
	Total Operating Supplies		\$ 60,500	\$ 78,700	\$ 79,312	\$ 72,200
4640	Equipment					
	Back Hoe Bucket		\$ -	\$ -	\$ -	\$ 2,000
	Tool Boxes for Trucks		4,200	-	-	-
	Binders, Straps & Chains for Loading		5,000	-	-	-
	Vac Con Chains		-	3,500	3,500	3,500
	Back Hoe Chains		-	2,500	2,500	-
	Replacement of Damaged or Failed Equipment		2,000	-	5,000	5,000
	Total Equipment		\$ 11,200	\$ 6,000	\$ 11,000	\$ 10,500
4855	Conference, Education, & Training Registration or Fees					
	Specialized Training		\$ 1,000	\$ 1,000	\$ -	\$ 1,000
	Commercial Driver Training		-	20,000	36,000	35,000
	Total Conference, Education, & Training Registration or Fees		\$ 1,000	\$ 21,000	\$ 36,000	\$ 36,000



2025 Actual as of March 31, 2025

Wastewater Enterprise

Income Statement	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 4,456,139	\$ 4,479,827	\$ 4,985,846	\$ 3,750,398	\$ 4,996,860	\$ 5,613,693	25.3%
Internal Revenue	44,151	44,154	48,957	36,720	48,960	54,355	23.1%
Total Operating Revenue	\$ 4,500,290	\$ 4,523,981	\$ 5,034,803	\$ 3,787,119	\$ 5,045,820	\$ 5,668,048	25.3%
Salaries and Wages	\$ (1,216,031)	\$ (1,038,721)	\$ (1,427,168)	\$ (1,028,433)	\$ (1,383,946)	\$ (1,333,748)	28.4%
Employee Benefits	(616,189)	(577,614)	(791,936)	(523,951)	(723,263)	(736,600)	27.5%
Outside Services/Contractual	(267,360)	(213,154)	(262,660)	(89,850)	(140,175)	(243,195)	14.1%
Utilities	(144,413)	(228,935)	(229,470)	(172,859)	(229,089)	(267,234)	16.7%
Other Operating Expenses	(424,427)	(178,634)	(274,190)	(141,894)	(198,794)	(250,285)	40.1%
Insurance	(78,624)	(78,921)	(98,596)	(68,890)	(97,542)	(113,708)	44.1%
Internal Expense	(15,711)	(16,852)	(15,114)	(8,345)	(14,123)	(17,536)	4.1%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	(1,413,054)	(1,191,244)	(1,278,806)	(931,487)	(1,252,764)	(1,280,471)	7.5%
Total Operating Expense	\$ (4,175,809)	\$ (3,524,075)	\$ (4,377,939)	\$ (2,965,709)	\$ (4,039,697)	\$ (4,242,778)	20.4%
Operating Contribution	\$ 324,481	\$ 999,906	\$ 656,864	\$ 821,410	\$ 1,006,123	\$ 1,425,270	42.5%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(309,941)	(257,115)	(355,572)	(265,970)	(355,572)	(352,246)	37.0%
Allocation of General & Administrative	-	-	(1,951,351)	(1,299,708)	(1,774,568)	(1,897,463)	0.0%
Operating Income(Loss)	\$ 14,540	\$ 742,791	\$ (1,650,059)	\$ (744,268)	\$ (1,124,017)	\$ (824,439)	-211.0%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	18,180	-	95,356	95,356	-	-100.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	51,982	(47,021)	(211,778)	(258,800)	(54,651)	-205.1%
Income(Loss)	\$ 14,540	\$ 812,954	\$ (1,697,081)	\$ (860,691)	\$ (1,287,461)	\$ (879,090)	-208.1%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 14,540	\$ 812,954	\$ (1,697,081)	\$ (860,691)	\$ (1,287,461)	\$ (879,090)	-208.1%
Earnings Before Interest, Depreciation & Amortization	\$	2,004,197	\$	70,796	\$ (34,698)	\$ 401,381	

2025 Actual as of March 31, 2025



Division Department	21 2120	Wastewater Wastewater Collection		2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS
Income Statement	2024 Budget	2024 Actual						
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Revenue	-	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Salaries and Wages	\$ (618,128)	\$ (476,595)	\$ (498,305)	\$ (369,663)	\$ (495,074)	\$ (416,529)		-12.6%
Employee Benefits	(324,315)	(250,322)	(289,256)	(198,249)	(271,048)	(241,384)		-3.6%
Outside Services/Contractual	(109,400)	(93,650)	(150,600)	(12,066)	(53,566)	(115,000)		22.8%
Utilities	-	-	-	-	-	-		0.0%
Other Operating Expenses	(66,600)	(34,850)	(64,300)	(29,401)	(49,701)	(60,900)		74.7%
Insurance	-	-	-	-	-	-		0.0%
Internal Expense	-	-	-	-	-	-		0.0%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (1,118,443)	\$ (855,418)	\$ (1,002,461)	\$ (609,379)	\$ (869,389)	\$ (833,814)		-2.5%
Operating Contribution	\$ (1,118,443)	\$ (855,418)	\$ (1,002,461)	\$ (609,379)	\$ (869,389)	\$ (833,814)		-2.5%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (1,118,443)	\$ (855,418)	\$ (1,002,461)	\$ (609,379)	\$ (869,389)	\$ (833,814)		-2.5%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%
Grant Revenue	-	-	-	-	-	-		0.0%
Interest	-	-	-	-	-	-		0.0%
Other Non-Op Revenue	-	-	-	-	-	-		0.0%
Capital Contribution	-	-	-	-	-	-		0.0%
Other Non-Op Expenses	-	-	-	(211,778)	(211,778)	-		0.0%
Income(Loss)	\$ (1,118,443)	\$ (855,418)	\$ (1,002,461)	\$ (821,157)	\$ (1,081,168)	\$ (833,814)		-2.5%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ (1,118,443)	\$ (855,418)	\$ (1,002,461)	\$ (821,157)	\$ (1,081,168)	\$ (833,814)		-2.5%

Division Department		21 2120	Wastewater Wastewater Collection						
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line	
21-2110-4110	Salaries & Wage - Regular Full	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 395,500	Salaries and Wages	
21-2120-4110	Salaries & Wage - Regular Full	604,617	339,058	473,876	263,957	383,220	-	Salaries and Wages	
21-2190-4110	Salaries & Wage - Regular Full	-	-	-	-	-	-	Salaries and Wages	
21-2120-4115	Salaries and Wages - Temp	13,511	19,381	24,430	9,058	15,206	21,029	Salaries and Wages	
21-2110-4100	Accrued Payroll Expense	-	-	-	-	-	-	Salaries and Wages	
21-2120-4100	Accrued Payroll Expense	-	(4,809)	-	10,661	10,661	-	Salaries and Wages	
21-2190-4100	Accrued Payroll Expense	-	-	-	-	-	-	Salaries and Wages	
21-2110-4120	Sick/Personal	-	-	-	-	-	-	Salaries and Wages	
21-2120-4120	Sick/Personal	-	29,584	-	16,459	16,459	-	Salaries and Wages	
21-2190-4120	Sick/Personal	-	-	-	-	-	-	Salaries and Wages	
21-2120-4123	Bereavement Pay	-	2,355	-	-	-	-	Salaries and Wages	
21-2110-4125	Vacation Time	-	-	-	-	-	-	Salaries and Wages	
21-2120-4125	Vacation Time	-	28,749	-	27,926	27,926	-	Salaries and Wages	
21-2190-4125	Vacation Time	-	-	-	-	-	-	Salaries and Wages	
21-2120-4127	Holiday Pay	-	20,570	-	19,965	19,965	-	Salaries and Wages	
21-2120-4130	Administrative Leave	-	16,491	-	-	-	-	Salaries and Wages	
21-2110-4135	Compensatory Time	-	-	-	-	-	-	Salaries and Wages	
21-2120-4135	Compensatory Time	-	11,353	-	7,013	7,013	-	Salaries and Wages	
21-2190-4135	Compensatory Time	-	-	-	-	-	-	Salaries and Wages	
21-2110-4145	Overtime	-	-	-	-	-	-	Salaries and Wages	
21-2120-4145	Overtime	-	13,266	-	14,161	14,161	-	Salaries and Wages	
21-2190-4145	Overtime	-	-	-	-	-	-	Salaries and Wages	
21-2110-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages	
21-2120-4185	Workers' Comp Leave	-	595	-	463	463	-	Salaries and Wages	
21-2190-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages	
21-2120-4190	Paid Time Off	-	-	-	-	-	-	Salaries and Wages	
21-2110-4200	F.I.C.A.	-	-	-	-	-	-	Employee Benefits	
21-2120-4200	F.I.C.A.	47,287	36,536	38,120	27,478	37,072	31,864	Employee Benefits	
21-2190-4200	F.I.C.A.	-	-	-	-	-	-	Employee Benefits	
21-2110-4300	Accrued Benefit Expense	-	-	-	-	-	-	Employee Benefits	
21-2120-4300	Accrued Benefit Expense	-	(1,009)	-	2,823	2,823	-	Employee Benefits	
21-2190-4300	Accrued Benefit Expense	-	-	-	-	-	-	Employee Benefits	
21-2110-4305	Allocated Benefit	-	-	-	-	-	-	Employee Benefits	
21-2120-4305	Allocated Benefit	172,433	135,925	168,017	104,623	146,909	139,081	Employee Benefits	
21-2190-4305	Allocated Benefit	-	-	-	-	-	-	Employee Benefits	
21-2110-4345	Workers' Comp Insurance	-	-	-	-	-	-	Employee Benefits	
21-2120-4345	Workers' Comp Insurance	47,181	36,152	37,773	30,707	40,214	31,574	Employee Benefits	
21-2190-4345	Workers' Comp Insurance	-	-	-	-	-	-	Employee Benefits	
21-2110-4356	CalPERS	-	-	-	-	-	-	Employee Benefits	
21-2120-4356	CalPERS	56,262	41,729	44,431	31,773	42,955	38,126	Employee Benefits	
21-2190-4356	CalPERS	-	-	-	-	-	-	Employee Benefits	
21-2120-4368	Unemployment Insur. Exp Rating	1,114	947	875	809	1,029	707	Employee Benefits	
21-2120-4369	Employment Training Tax	39	43	39	37	47	32	Employee Benefits	
21-2120-4465	Contractual Services	109,400	93,650	150,600	12,066	53,566	115,000	Outside Services/Contractual	
21-2120-4515	Electricity	-	-	-	-	-	-	Utilities	
21-2120-4610	Operating Supplies	49,600	22,769	48,100	29,236	46,636	46,500	Other Operating Expenses	
21-2120-4640	Equipment	15,000	11,601	15,000	-	2,500	13,500	Other Operating Expenses	
21-2120-4820	Fees & Permits	2,000	481	1,200	165	565	900	Other Operating Expenses	
21-2120-4805	Dumping Fees	-	-	-	-	-	-	Internal Expense	
Total		\$ 1,118,443	\$ 855,418	\$ 1,002,461	\$ 609,379	\$ 869,389	\$ 833,814		
					(211,778)	(211,778)			

Division	21	Wastewater	2023	2024	2025	2026
Department	2120	Wastewater Collection	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Patch Paving		\$ 65,000	\$ 60,000	\$ 60,000	\$ 75,000
	Joint Sewer Facilities with Tahoe City Public Utility District		25,000	21,263	20,000	29,000
	Traffic Control @ roundabouts		8,000	8,000	8,000	8,000
	Grouting		10,000	10,000	5,000	15,000
	Sidewalk Repair		10,000	10,000	10,000	20,000
	Hazardous Disposal (AC Pipe)		2,400	3,000	6,400	3,600
	Total Contractual Services		\$ 120,400	\$ 112,263	\$ 109,400	\$ 150,600
4610	Operating Supplies					
	Hardware / Clamps / Vaults		\$ 1,200	\$ 2,400	\$ -	\$ 3,600
	Air-Vacs repair or replacement		26,500	-	-	-
	Paint - Wiskers		1,500	-	-	-
	Asphalt		-	400	-	-
	Backfill / Sand / Base Rock / Hydro Patch		8,000	7,000	12,000	10,500
	Cold Mix		1,500	2,000	2,000	2,000
	Traffic Control Supplies		5,500	5,500	5,500	5,500
	Gravity Main Supplies		44,000	22,000	30,100	26,500
	Total Operating Supplies		\$ 88,200	\$ 39,300	\$ 49,600	\$ 48,100
4640	Equipment					
	Hydroflush Nozzles		\$ -	\$ 5,000	\$ 5,000	\$ 5,000
	CCTV Camera Parts		-	10,000	10,000	10,000
	Locating Equipment		4,000	-	-	-
	Total Equipment		\$ 4,000	\$ 15,000	\$ 15,000	\$ 15,000

2025 Actual as of March 31, 2025



Division	21	Wastewater						
Department	2130	Wastewater Pump Stations						
	2024	2024	2025	2025	2025	2026		
Income Statement	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Salaries and Wages	\$ (214,402)	\$ (216,972)	\$ (206,980)	\$ (151,827)	\$ (203,919)	\$ (208,145)	-4.1%	
Employee Benefits	(112,791)	(112,424)	(122,076)	(83,414)	(114,138)	(122,901)	9.3%	
Outside Services/Contractual	(107,760)	(72,527)	(93,210)	(69,929)	(74,929)	(104,345)	43.9%	
Utilities	(132,833)	(220,337)	(219,450)	(169,107)	(223,807)	(260,250)	18.1%	
Other Operating Expenses	(258,200)	(86,513)	(103,200)	(50,010)	(67,210)	(76,300)	-11.8%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	(11,711)	(11,696)	(11,114)	(8,345)	(11,123)	(12,336)	5.5%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (837,697)	\$ (720,469)	\$ (756,030)	\$ (532,632)	\$ (695,126)	\$ (784,278)	8.9%	
Operating Contribution	\$ (837,697)	\$ (720,469)	\$ (756,030)	\$ (532,632)	\$ (695,126)	\$ (784,278)	8.9%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (837,697)	\$ (720,469)	\$ (756,030)	\$ (532,632)	\$ (695,126)	\$ (784,278)	8.9%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (837,697)	\$ (720,469)	\$ (756,030)	\$ (532,632)	\$ (695,126)	\$ (784,278)	8.9%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (837,697)	\$ (720,469)	\$ (756,030)	\$ (532,632)	\$ (695,126)	\$ (784,278)	8.9%	

Division Department		21 2130		Wastewater Wastewater Pump Stations						
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line		
21-2130-4110	Salaries & Wage - Regular Full	\$ 214,402	\$ 160,771	\$ 204,172	\$ 113,046	\$ 164,431	\$ 206,960	Salaries and Wages		
21-2130-4115	Salries and Wages - Temp	-	-	2,808	918	1,625	1,186	Salaries and Wages		
21-2130-4100	Accrued Payroll Expense	-	913	-	4,723	4,723	-	Salaries and Wages		
21-2130-4120	Sick/Personal	-	11,045	-	2,913	2,913	-	Salaries and Wages		
21-2130-4123	Bereavement Pay	-	1,511	-	963	963	-	Salaries and Wages		
21-2130-4125	Vacation Time	-	15,975	-	11,538	11,538	-	Salaries and Wages		
21-2130-4127	Holiday Pay	-	9,249	-	7,764	7,764	-	Salaries and Wages		
21-2130-4130	Administrative Leave	-	8,028	-	-	-	-	Salaries and Wages		
21-2130-4135	Compensatory Time	-	3,672	-	3,020	3,020	-	Salaries and Wages		
21-2130-4145	Overtime	-	5,784	-	6,895	6,895	-	Salaries and Wages		
21-2130-4185	Workers' Comp Leave	-	23	-	47	47	-	Salaries and Wages		
21-2130-4190	Paid Time Off	-	-	-	-	-	-	Salaries and Wages		
21-2130-4200	F.I.C.A.	16,402	16,362	15,834	11,670	15,655	15,923	Employee Benefits		
21-2130-4300	Accrued Benefit Expense	-	244	-	1,228	1,228	-	Employee Benefits		
21-2130-4305	Allocated Benefit	61,146	61,880	72,391	44,872	63,091	72,779	Employee Benefits		
21-2130-4345	Workers' Comp Insurance	16,252	16,179	15,690	13,074	17,022	15,778	Employee Benefits		
21-2130-4356	CalPERS	18,639	17,449	17,857	12,293	16,787	18,133	Employee Benefits		
21-2130-4368	Unemployment Insur. Exp Rating	339	296	291	266	339	275	Employee Benefits		
21-2130-4369	Employment Training Tax	13	14	13	12	15	13	Employee Benefits		
21-2130-4465	Contractual Services	107,760	72,527	93,210	69,929	74,929	104,345	Outside Services/Contractual		
21-2130-4510	Natural Gas	6,700	2,733	3,450	2,821	3,521	3,220	Utilities		
21-2130-4515	Electricity	126,133	217,605	216,000	166,286	220,286	257,030	Utilities		
21-2130-4540	Telephone	-	-	-	-	-	-	Utilities		
21-2130-4610	Operating Supplies	230,700	64,245	80,200	42,945	57,145	47,600	Other Operating Expenses		
21-2130-4630	Tools	-	-	-	-	-	-	Other Operating Expenses		
21-2130-4640	Equipment	16,500	13,789	12,000	732	3,732	16,200	Other Operating Expenses		
21-2130-4820	Fees & Permits	11,000	8,479	11,000	6,333	6,333	12,500	Other Operating Expenses		
21-2130-4520	Water	11,711	11,696	11,114	8,345	11,123	12,336	Internal Expense		
Total		\$ 837,697	\$ 720,469	\$ 756,030	\$ 532,632	\$ 695,126	\$ 784,278			

Division	21	Wastewater	2023	2024	2025	2026
Department	2130	Wastewater Pump Stations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Snow Removal	\$	50,700	\$ 45,000	\$ 57,910	\$ 59,360
	Repair / Service Electrical Motors / Pumps		5,000	5,000	5,000	-
	Generator Preventative Maintenance		-	-	6,000	-
	Inspect Fire Extinguishers - Sewer Facilities		400	1,500	1,500	1,500
	Cleaning - Sewer Stations		-	4,000	4,000	4,000
	E-MASS and Maintenance		20,000	20,000	25,000	25,000
	Diesel Fuel Filtration National Dollar		-	-	5,000	-
	Arch Flash Equipment Inspection		400	300	350	350
	Cathodic Protection (Bi-Annual) Inspection		4,200	-	3,000	3,000
	Total Contractual Services	\$	80,700	\$ 75,800	\$ 107,760	\$ 93,210
4610	Operating Supplies					
	Hardware / Electrical / Parts	\$	26,500	\$ 27,700	\$ 22,000	\$ 38,500
	Batteries		-	-	-	7,500
	Gaskets / Rebuild Kits / Motor Starters / Packing / Bearings		19,200	18,500	28,700	10,200
	Sodium Hypochlorite		100,500	194,000	180,000	24,000
	Total Operating Supplies	\$	146,200	\$ 240,200	\$ 230,700	\$ 80,200
4640	Equipment					
	Replacement of Damaged / Failed Equipment	\$	24,000	\$ 10,000	\$ 8,500	\$ 12,000
	SCADA - Telemetry & Network Equipment Upgrades		7,000	-	8,000	-
	Total Equipment	\$	31,000	\$ 10,000	\$ 16,500	\$ 12,000
4820	Fees & Permits					
	Placer County ARB For Standby Generators-Stationary	\$	5,500	\$ 3,800	\$ 4,500	\$ 4,500
	Placer County Environmental Health Fee		-	6,500	6,500	6,500
	Total Fees & Permits	\$	5,500	\$ 10,300	\$ 11,000	\$ 11,000

2025 Actual as of March 31, 2025



Division Department	21 5030	Wastewater Base								
		2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS		
Income Statement										
Operations										
Operating Revenue	\$	4,456,139	\$ 4,479,827	\$ 4,985,846	\$ 3,750,398	\$ 4,984,860	\$ 5,613,693	25.3%		
Internal Revenue		44,151	44,154	48,957	36,720	48,960	54,355	23.1%		
Total Operating Revenue	\$	4,500,290	\$ 4,523,981	\$ 5,034,803	\$ 3,787,119	\$ 5,033,820	\$ 5,668,048	25.3%		
Salaries and Wages	\$	(383,501)	\$ (345,154)	\$ (721,882)	(506,943)	(684,953)	(709,074)	105.4%		
Employee Benefits		(179,083)	(214,868)	(380,604)	(242,288)	(338,077)	(372,315)	73.3%		
Outside Services/Contractual		(50,200)	(46,977)	(18,850)	(7,855)	(11,680)	(23,850)	-49.2%		
Utilities		(11,580)	(8,598)	(10,020)	(3,752)	(5,282)	(6,984)	-18.8%		
Other Operating Expenses		(99,627)	(57,270)	(106,690)	(62,483)	(81,883)	(113,085)	97.5%		
Insurance		(78,624)	(78,921)	(98,596)	(68,890)	(97,542)	(113,708)	44.1%		
Internal Expense		(4,000)	(5,156)	(4,000)	-	(3,000)	(5,200)	0.9%		
Debt Service		-	-	-	-	-	-	0.0%		
Depreciation		(1,413,054)	(1,191,244)	(1,278,806)	(931,487)	(1,252,764)	(1,280,471)	7.5%		
Total Operating Expense	\$	(2,219,669)	\$ (1,948,188)	\$ (2,619,448)	\$ (1,823,698)	\$ (2,475,181)	\$ (2,624,687)	34.7%		
Operating Contribution	\$	2,280,621	\$ 2,575,793	\$ 2,415,356	\$ 1,963,421	\$ 2,558,639	\$ 3,043,361	18.2%		
Allocation of Base		-	-	-	-	-	-	0.0%		
Allocation of Fleet		(309,941)	(257,115)	(355,572)	(265,970)	(355,572)	(352,246)	37.0%		
Allocation of General & Administrative		-	-	(1,951,351)	(1,299,708)	(1,774,568)	(1,897,463)	0.0%		
Operating Income(Loss)	\$	1,970,680	\$ 2,318,678	\$ 108,432	\$ 397,743	\$ 428,498	\$ 793,652	-65.8%		
Non-Operations										
Property Tax Revenue	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
Community Facilities District (CFD 94-1)		-	-	-	-	-	-	0.0%		
Grant Revenue		-	-	-	-	-	-	0.0%		
Interest		-	-	-	-	-	-	0.0%		
Other Non-Op Revenue		-	18,180	-	95,356	95,356	-	-100.0%		
Capital Contribution		-	-	-	-	-	-	0.0%		
Other Non-Op Expenses		-	51,982	(47,021)	-	(47,021)	(54,651)	-205.1%		
Income(Loss)	\$	1,970,680	\$ 2,388,841	\$ 61,411	\$ 493,099	\$ 476,833	\$ 739,001	-69.1%		
Additional Funding Sources										
Allocation of Non-Operating Revenue	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
Transfers		-	-	-	-	-	-	0.0%		
Balance	\$	1,970,680	\$ 2,388,841	\$ 61,411	\$ 493,099	\$ 476,833	\$ 739,001	-69.1%		

Division Department		21 5030	Wastewater Base					
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line
21-5030-3110	Sewer Service	\$ (2,981,663)	\$ (2,950,691)	\$ (3,470,719)	\$ (2,560,451)	(3,428,131)	\$ (4,068,808)	Operating Revenue
23-5030-3120	Sewer System Replacement Fee	(1,374,473)	(1,369,137)	(1,490,127)	(1,107,789)	(1,480,321)	(1,539,240)	Operating Revenue
23-5030-3130	Fed/State Mandate Fee	(119,154)	(118,552)	-	(9,897)	(9,897)	-	Operating Revenue
21-5030-3300	Utility Billing Accrual	-	(25,971)	-	(39,653)	(39,653)	-	Operating Revenue
22-5030-3300	Utility Billing Accrual	-	-	-	-	-	-	Operating Revenue
23-5030-3300	Utility Billing Accrual	-	(2,736)	-	164	164	-	Operating Revenue
22-5030-3335	Connection Fees	(25,000)	(51,820)	(25,000)	(59,692)	(65,942)	(60,000)	Operating Revenue
21-5030-3365	Sewer Tap Fee	-	(2,100)	-	(5,250)	(5,250)	-	Operating Revenue
21-5030-3000	Sewer Service	44,151	44,154	-	36,720	48,720	54,355	Operating Revenue
21-5030-3340	Inspection Fee	-	-	-	-	-	-	Operating Revenue
21-5030-3345	Ord 100 Inspection Fee	-	(2,975)	-	(4,550)	(4,550)	-	Operating Revenue
21-5030-7000	Internal Sewer Service	(44,151)	(44,154)	(48,957)	(36,720)	(48,960)	(54,355)	Internal Revenue
21-5030-4110	Salaries & Wage - Regular Full	335,692	263,025	620,869	332,461	488,719	609,066	Salaries and Wages
21-5030-4115	Salaries and Wages - Temp	-	-	10,783	3,529	6,243	11,981	Salaries and Wages
21-5030-4100	Accrued Payroll Expense	-	(41,508)	-	17,577	17,577	-	Salaries and Wages
21-5030-4120	Sick/Personal	-	11,481	2,211	35,712	35,712	3,720	Salaries and Wages
21-5030-4123	Bereavement Pay	-	519	-	806	806	-	Salaries and Wages
21-5030-4125	Vacation Time	-	32,642	6,668	38,523	38,523	3,974	Salaries and Wages
21-5030-4127	Holiday Pay	-	15,239	-	23,354	23,354	-	Salaries and Wages
21-5030-4130	Administrative Leave	-	11,404	1,100	3,859	3,859	-	Salaries and Wages
21-5030-4135	Compensatory Time	-	216	201	5,394	5,394	283	Salaries and Wages
21-5030-4140	Standby/Monitoring Pay	47,074	47,185	47,050	33,015	43,747	47,050	Salaries and Wages
21-5030-4145	Overtime	735	4,733	33,000	12,514	20,820	33,000	Salaries and Wages
21-5030-4185	Workers' Comp Leave	-	218	-	199	199	-	Salaries and Wages
21-5030-4190	Paid Time Off	-	-	-	-	-	-	Salaries and Wages
21-5030-4200	F.I.C.A.	29,338	29,465	53,115	33,814	47,182	51,936	Employee Benefits
21-5030-4300	Accrued Benefit Expense	-	808	-	4,401	4,401	-	Employee Benefits
21-5030-4305	Allocated Benefit	95,737	124,249	220,134	132,761	188,164	214,184	Employee Benefits
21-5030-4345	Workers' Comp Insurance	22,154	26,696	46,815	33,229	45,011	49,134	Employee Benefits
21-5030-4356	CalPERS	31,139	33,050	59,324	37,173	52,103	55,927	Employee Benefits
21-5030-4368	Unemployment Insur. Exp Rating	692	574	1,168	870	1,164	1,091	Employee Benefits
21-5030-4369	Employment Training Tax	22	26	47	40	51	43	Employee Benefits
21-5030-4435	Software Licenses/Maintenance	-	-	-	-	-	-	Outside Services/Contractual
21-5030-4465	Contractual Services	50,200	46,977	18,850	7,855	11,680	23,850	Outside Services/Contractual
21-5030-4540	Telephone	11,580	8,598	10,020	3,752	5,282	6,984	Utilities
21-5030-4610	Operating Supplies	12,000	12,465	12,000	6,796	11,096	10,200	Other Operating Expenses
21-5030-4620	Uniforms	5,047	5,561	500	1,026	1,026	1,500	Other Operating Expenses
21-5030-4621	Safety Gear	14,000	7,792	14,000	6,890	8,390	14,000	Other Operating Expenses
21-5030-4630	Tools	5,000	2,323	5,000	1,154	1,154	7,500	Other Operating Expenses
21-5030-4640	Equipment	13,000	7,490	19,500	14,440	16,440	21,500	Other Operating Expenses
21-5030-4710	Repair & Maint. - Buildings	5,000	1,094	5,000	8,500	8,500	6,000	Other Operating Expenses
21-5030-4816	Shipping	500	-	500	255	355	300	Other Operating Expenses
21-5030-4820	Fees & Permits	6,450	5,806	8,620	6,103	6,303	6,920	Other Operating Expenses
21-5030-4825	Taxes & Licenses	2,900	2,339	2,900	1,306	2,206	6,000	Other Operating Expenses
21-5030-4830	Travel	10,800	1,072	12,300	1,620	4,120	14,000	Other Operating Expenses
21-5030-4855	Conference, Education, & Training Registration or Fees	18,200	1,003	17,500	10,393	16,193	14,500	Other Operating Expenses
21-5030-4875	Insurance Claims - PL & PD	-	-	-	-	-	-	Other Non-Op Expenses
21-5030-4880	Memberships	5,300	4,982	5,440	3,585	4,685	7,800	Other Operating Expenses
21-5030-4890	Employee Relations	1,430	567	3,430	415	1,415	2,865	Other Operating Expenses
21-5030-4870	Insurance	78,624	78,921	98,596	68,890	97,542	113,708	Insurance
21-5030-4836	Rent of Event Center	4,000	5,156	4,000	-	3,000	5,200	Internal Expense
21-5030-5600	Depreciation Expense	1,413,054	1,191,244	1,278,806	931,487	1,252,764	1,280,471	Depreciation
21-5030-6000	Administrative Allocation	-	-	1,951,351	1,299,708	1,774,568	1,897,463	Allocation of General & Administrative
21-5030-6020	Fleet Allocation	309,941	257,115	355,572	265,970	355,572	352,246	Allocation of Fleet
21-5030-3911	Reallocation of Property Tax Revenue	-	-	-	-	-	-	Property Tax Revenue
21-5030-3945	Miscellaneous Revenue	-	(17,500)	-	(95,356)	(95,356)	-	Other Non-Op Revenue
21-5030-3950	Miscellaneous Revenue	-	(680)	-	-	-	-	Other Non-Op Revenue
21-5030-4358	Pension Expense	-	(51,981)	47,021	-	47,021	54,651	Other Non-Op Expenses
21-5030-4852	Miscellaneous Non-Operating	-	-	-	-	-	-	Other Non-Op Expenses
Total		\$ (1,970,680)	\$ (2,393,616)	\$ (61,411)	\$ (493,099)	\$ (476,833)	\$ (739,001)	

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Division	21	Wastewater	2023	2024	2025	2026
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Service for Air Compressor		\$ 1,600	\$ 1,600	\$ 1,000	\$ 1,000
	Patch Pave		10,000	-	-	-
	Cylinder High Pressure Hydro Test		-	800	-	-
	Safety & Hazmat Consultants		19,200	19,200	19,800	-
	Cost of Service Study Implementation Support		-	30,000	18,000	12,500
	Gas Monitor Sensors		1,600	1,600	1,600	1,600
	Fire Extinguisher Service		300	800	900	800
	USA North		750	750	1,000	1,150
	Respirator / Pulmonary Fit Test		2,250	2,250	2,600	-
	Forklift Training		1,500	1,500	1,500	-
	Emergency Response Plan Consultant		30,000	-	-	-
	CPR / First Aid Training		1,600	1,600	2,000	-
	Handheld Radio Repairs		2,000	600	1,800	1,800
	Total Contractual Services		\$ 70,800	\$ 60,700	\$ 50,200	\$ 18,850
4640	Equipment					
	Rock Drill		\$ -	\$ 3,800	\$ -	\$ -
	Hand Held Radios		-	-	3,000	9,500
	Various Equipment		-	3,000	5,500	5,500
	Super Hose Bridge Set		9,000	-	-	-
	Jack Hammer		-	1,800	-	-
	Snow Blower		4,000	4,000	4,500	4,500
	Air Monitoring Equipment		5,000	-	-	-
	Total Equipment		\$ 18,000	\$ 12,600	\$ 13,000	\$ 19,500
4820	Fees & Permits					
	State Water Resources Control Board #6SS011110		\$ 3,100	\$ 3,600	\$ 3,600	\$ 3,900
	TRPA MOU Monitoring Fees		2,200	2,200	2,200	4,300
	State of CA Lead Poisoning		-	-	200	200
	US Forest Service Fee		280	-	250	-
	Fuel Dispensing Fee		200	200	200	220
	Total Fees & Permits		\$ 5,780	\$ 6,000	\$ 6,450	\$ 8,620
4825	Taxes & Licenses					
	California Water Environment Association (CWEA) Test Fees		\$ 1,260	\$ 1,500	\$ 1,500	\$ 1,500
	California Water Environment Association Certification Renewal		1,470	1,400	1,400	1,400
	Total Taxes & Licenses		\$ 2,730	\$ 2,900	\$ 2,900	\$ 2,900
4830	Travel					
	California Water Environment Association Awards Dinner		\$ 1,500	\$ 1,800	\$ -	\$ 1,500
	Travel for Highly Specialized, individual or specific skill set training		12,000	3,000	8,500	8,500
	Travel for Lucy Annual Conference		5,000	5,000	-	-
	California Water Environment Association Conference		1,500	2,300	2,300	2,300
	Total Travel		\$ 20,000	\$ 12,100	\$ 10,800	\$ 12,300
4855	Conference, Education, & Training Registration or Fees					
	Highly specialized, individual or specific skill set training		\$ 3,000	\$ 4,000	\$ 9,000	\$ 9,000
	California Water Environment Association Awards Dinner		-	-	1,500	-
	California Water Environment Association Safety Training Day Fee		1,125	2,000	2,000	2,800
	CCTV Training (New PACP/LACP/MACP Modules to NASSCO Standards)		800	2,700	2,700	2,700
	Lucy Annual Conference and Training		4,500	4,800	-	-
	California Water Environment Association Conference		1,800	3,000	3,000	3,000
	Total Conference, Education, & Training Registration or Fees		\$ 11,225	\$ 16,500	\$ 18,200	\$ 17,500
4880	Memberships					
	California Water Environment Association Membership		\$ 4,312	\$ 4,000	\$ 4,700	\$ 4,840
	National Association of Sewer Service Companies Membership		500	600	600	600
	Total Memberships		\$ 4,812	\$ 4,600	\$ 5,300	\$ 5,440



2025 Actual as of March 31, 2025

Water Enterprise

Income Statement	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 4,893,252	\$ 4,475,602	\$ 5,336,573	\$ 3,941,940	\$ 5,329,706	\$ 5,539,297	23.8%
Internal Revenue	50,940	60,987	61,889	48,361	63,833	68,425	12.2%
Total Operating Revenue	\$ 4,944,192	\$ 4,536,590	\$ 5,398,462	\$ 3,990,302	\$ 5,393,539	\$ 5,607,722	23.6%
Salaries and Wages	\$ (1,160,412)	\$ (1,050,781)	\$ (1,039,947)	\$ (749,693)	\$ (1,007,752)	\$ (1,147,974)	9.2%
Employee Benefits	(569,595)	(535,860)	(565,788)	(366,136)	(508,532)	(624,417)	16.5%
Outside Services/Contractual	(232,679)	(217,602)	(219,328)	(164,056)	(204,993)	(350,235)	61.0%
Utilities	(258,233)	(324,328)	(347,205)	(289,038)	(361,878)	(400,194)	23.4%
Other Operating Expenses	(505,907)	(461,319)	(476,380)	(322,068)	(405,078)	(451,185)	-2.2%
Insurance	(78,624)	(78,921)	(98,596)	(68,890)	(97,542)	(113,708)	44.1%
Internal Expense	(17,460)	(17,457)	(17,812)	(13,019)	(19,472)	(20,534)	17.6%
Debt Service	(38,868)	(38,867)	(23,997)	(18,353)	(22,630)	(5,744)	-85.2%
Depreciation	(1,298,712)	(1,252,689)	(1,344,774)	(1,067,677)	(1,412,636)	(1,641,470)	31.0%
Total Operating Expense	\$ (4,160,490)	\$ (3,977,823)	\$ (4,133,827)	\$ (3,058,929)	\$ (4,040,512)	\$ (4,755,461)	19.5%
Operating Contribution	\$ 783,702	\$ 558,767	\$ 1,264,635	\$ 931,372	\$ 1,353,028	\$ 852,261	52.5%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(291,479)	(249,769)	(335,807)	(251,185)	(335,807)	(265,912)	6.5%
Allocation of General & Administrative	-	-	(1,847,632)	(1,311,441)	(1,761,061)	(2,121,015)	0.0%
Operating Income(Loss)	\$ 492,223	\$ 308,998	\$ (918,804)	\$ (631,253)	\$ (743,840)	\$ (1,534,666)	-596.7%
Non-Operations							
Property Tax Revenue	\$ 1,700,000	\$ -	\$ 3,200,000	\$ 2,400,000	\$ 3,200,000	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	470,207	43,000	786,497	786,497	1,622,750	245.1%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	80,000	75,837	-	824	824	-	-100.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	52,353	(49,182)	-	(49,182)	(46,993)	-189.8%
Income(Loss)	\$ 2,272,223	\$ 907,394	\$ 2,275,014	\$ 2,556,068	\$ 3,194,299	\$ 41,091	-95.5%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 2,272,223	\$ 907,394	\$ 2,275,014	\$ 2,556,068	\$ 3,194,299	\$ 41,091	-95.5%
Earnings Before Interest, Depreciation & Amortization	\$	2,198,950	\$	3,642,098	\$ 4,629,564	\$ 1,688,304	

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Division	31	Water						
Department	3105	National Ave Water Treatment Plant						
	2024	2024	2025	2025	2025	2026		
Income Statement	Budget	Actual	Budget	Actual	Projected	Budget		Change from Last Audited FS
Operations								
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Internal Revenue	-	-	-	-	-	-		0.0%
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Salaries and Wages	\$ (130,917)	\$ (124,158)	\$ (77,937)	\$ (57,659)	\$ (77,274)	\$ (81,996)		-34.0%
Employee Benefits	(70,500)	(59,025)	(45,918)	(29,930)	(41,487)	(48,091)		-18.5%
Outside Services/Contractual	(38,280)	(28,101)	(40,111)	(30,007)	(33,550)	(69,225)		146.3%
Utilities	(7,960)	(7,960)	(9,440)	(9,440)	(9,440)	(10,720)		34.7%
Other Operating Expenses	(96,810)	(59,987)	(92,480)	(44,964)	(56,784)	(75,090)		25.2%
Insurance	-	-	-	-	-	-		0.0%
Internal Expense	(13,460)	(12,955)	(13,812)	(10,359)	(13,812)	(15,334)		18.4%
Debt Service	-	-	-	-	-	-		0.0%
Depreciation	-	-	-	-	-	-		0.0%
Total Operating Expense	\$ (357,928)	\$ (292,187)	\$ (279,698)	\$ (182,360)	\$ (232,347)	\$ (300,456)		2.8%
Operating Contribution	\$ (357,928)	\$ (292,187)	\$ (279,698)	\$ (182,360)	\$ (232,347)	\$ (300,456)		2.8%
Allocation of Base	-	-	-	-	-	-		0.0%
Allocation of Fleet	-	-	-	-	-	-		0.0%
Allocation of General & Administrative	-	-	-	-	-	-		0.0%
Operating Income(Loss)	\$ (357,928)	\$ (292,187)	\$ (279,698)	\$ (182,360)	\$ (232,347)	\$ (300,456)		2.8%
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-		0.0%
Grant Revenue	-	-	-	-	-	-		0.0%
Interest	-	-	-	-	-	-		0.0%
Other Non-Op Revenue	-	-	-	-	-	-		0.0%
Capital Contribution	-	-	-	-	-	-		0.0%
Other Non-Op Expenses	-	-	-	-	-	-		0.0%
Income(Loss)	\$ (357,928)	\$ (292,187)	\$ (279,698)	\$ (182,360)	\$ (232,347)	\$ (300,456)		2.8%
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Transfers	-	-	-	-	-	-		0.0%
Balance	\$ (357,928)	\$ (292,187)	\$ (279,698)	\$ (182,360)	\$ (232,347)	\$ (300,456)		2.8%

Division Department		31 3105	Water National Ave Water Treatment Plant							
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line		
31-3105-4110	Salaries & Wage - Regular Full	\$ 130,917	\$ 54,362	\$ 77,937	\$ 39,753	\$ 59,367	\$ 81,996	Salaries and Wages		
31-3105-4115	Salaries & Wage - Temp	-	15,476	-	848	848	-	Salaries and Wages		
31-3105-4100	Accrued Payroll Expense	-	(2,038)	-	1,702	1,702	-	Salaries and Wages		
31-3105-4120	Sick/Personal	-	4,761	-	2,612	2,612	-	Salaries and Wages		
31-3105-4125	Vacation Time	-	10,777	-	4,953	4,953	-	Salaries and Wages		
31-3105-4127	Holiday Pay	-	3,374	-	3,364	3,364	-	Salaries and Wages		
31-3105-4130	Administrative Leave	-	33,920	-	-	-	-	Salaries and Wages		
31-3105-4135	Compensatory Time	-	1,088	-	760	760	-	Salaries and Wages		
31-3105-4145	Overtime	-	2,368	-	2,297	2,297	-	Salaries and Wages		
31-3105-4200	F.I.C.A.	10,015	9,626	5,962	4,140	5,640	6,273	Employee Benefits		
31-3105-4300	Accrued Benefit Expense	-	(3,396)	-	444	444	-	Employee Benefits		
31-3105-4305	Allocated Benefit	37,337	35,410	27,633	16,378	23,333	28,835	Employee Benefits		
31-3105-4345	Workers' Comp Insurance	9,924	9,544	5,908	4,667	6,154	6,216	Employee Benefits		
31-3105-4356	CalPERS	13,010	7,516	6,314	4,204	5,793	6,667	Employee Benefits		
31-3105-4368	Unemployment Insur. Exp Rating	206	311	96	93	117	96	Employee Benefits		
31-3105-4369	Employment Training Tax	8	14	4	4	5	4	Employee Benefits		
31-3105-4465	Contractual Services	38,280	28,101	40,111	30,007	33,550	69,225	Outside Services/Contractual		
31-3105-4530	T.T.S.A.	7,960	7,960	9,440	9,440	9,440	10,720	Utilities		
31-3105-4610	Operating Supplies	67,500	50,296	67,200	40,650	50,650	58,600	Other Operating Expenses		
31-3105-4640	Equipment	13,000	-	13,000	269	269	8,000	Other Operating Expenses		
31-3105-4740	Repair & Maint. - Other	5,000	-	5,000	-	-	1,500	Other Operating Expenses		
31-3105-4816	Shipping	11,310	9,691	7,280	4,045	5,865	6,990	Other Operating Expenses		
31-3105-4520	Water	1,016	511	-	-	-	-	Internal Expense		
31-3105-4525	Sewer	12,444	12,444	13,812	10,359	13,812	15,334	Internal Expense		
Total		\$ 357,928	\$ 292,116	\$ 279,698	\$ 180,990	\$ 230,977	\$ 300,456			
			(71)		(1,370)	(1,370)				

Division	31	Water	2023	2024	2025	2026
Department	3105	National Ave Water Treatment Plant	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	UVAS Calibration and Service		\$ 16,500	\$ 6,400	\$ 6,300	\$ 5,300
	E-MASS and Maintenance		6,000	10,000	10,000	10,000
	Crane Inspection		300	300	1,200	1,500
	Fire Extinguisher Inspections - Water Facilities		100	200	300	350
	Raw Water / Monthly Giardia / Crypto Samples		9,240	9,465	12,480	16,961
	National Avenue WTP Intake Inspection / Cleaning		4,000	-	8,000	6,000
	Total Contractual Services		\$ 36,140	\$ 26,365	\$ 38,280	\$ 40,111
4610	Operating Supplies					
	Sodium Hypochlorite		\$ 7,200	\$ 22,000	\$ 21,000	\$ 24,000
	Fittings / Connectors / Small Parts		2,400	4,900	5,500	3,000
	Plant Parts / Lamps / Filters		18,000	30,000	32,000	33,500
	Parts / NTU Standards / Chlorine Test Kit / Reagents		9,000	9,000	9,000	6,700
	Total Operating Supplies		\$ 36,600	\$ 65,900	\$ 67,500	\$ 67,200
4640	Equipment					
	Pumps/Motors		\$ 6,500	\$ 8,000	\$ 8,000	\$ 8,000
	PH & Turbidity Sensors		6,000	5,000	5,000	5,000
	Electrical Components		6,000	-	-	-
	Total Equipment		\$ 18,500	\$ 13,000	\$ 13,000	\$ 13,000
4816	Shipping					
	Raw Water Sample Shipping		\$ 6,060	\$ 6,100	\$ 11,310	\$ 7,280
	Sensor Shipping		300	-	-	-
	Total Shipping		\$ 6,360	\$ 6,100	\$ 11,310	\$ 7,280

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Division Department	31 3120	Water Water Distribution	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS
Income Statement									
Operations									
Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Internal Revenue		-		-		-		-	0.0%
Total Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Salaries and Wages	\$	(664,747)	\$	(550,227)	\$	(470,041)	\$	(459,816)	7.0%
Employee Benefits		(346,176)		(288,700)		(272,949)		(247,964)	17.0%
Outside Services/Contractual		(55,550)		(55,157)		(62,417)		(88,815)	70.1%
Utilities		-		-		-		-	0.0%
Other Operating Expenses		(234,950)		(265,090)		(201,750)		(223,338)	-27.6%
Insurance		-		-		-		-	0.0%
Internal Expense		-		-		-		-	0.0%
Debt Service		-		-		-		-	0.0%
Depreciation		-		-		-		-	0.0%
Total Operating Expense	\$	(1,301,423)	\$	(1,159,174)	\$	(1,007,157)	\$	(1,019,933)	4.6%
Operating Contribution	\$	(1,301,423)	\$	(1,159,174)	\$	(1,007,157)	\$	(1,019,933)	4.6%
Allocation of Base		-		-		-		-	0.0%
Allocation of Fleet		-		-		-		-	0.0%
Allocation of General & Administrative		-		-		-		-	0.0%
Operating Income(Loss)	\$	(1,301,423)	\$	(1,159,174)	\$	(1,007,157)	\$	(1,019,933)	4.6%
Non-Operations									
Property Tax Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Community Facilities District (CFD 94-1)		-		-		-		-	0.0%
Grant Revenue		-		-		-		-	0.0%
Interest		-		-		-		-	0.0%
Other Non-Op Revenue		-		-		-		-	0.0%
Capital Contribution		-		-		-		-	0.0%
Other Non-Op Expenses		-		-		-		-	0.0%
Income(Loss)	\$	(1,301,423)	\$	(1,159,174)	\$	(1,007,157)	\$	(1,019,933)	4.6%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers		-		-		-		-	0.0%
Balance	\$	(1,301,423)	\$	(1,159,174)	\$	(1,007,157)	\$	(1,019,933)	4.6%

Division Department		31 3120	Water Water Distribution						
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line	
31-3120-4110	Salaries & Wage - Regular Full	\$ 653,958	\$ 410,595	\$ 452,462	\$ 247,160	\$ 361,034	\$ 561,396	Salaries and Wages	
31-3120-4115	Salaries & Wage - Temp	10,789	-	17,578	5,753	10,177	27,331	Salaries and Wages	
31-3120-4100	Accrued Payroll Expense	-	(2,057)	-	5,533	5,533	-	Salaries and Wages	
31-3120-4120	Sick/Personal	-	31,560	-	14,861	14,861	-	Salaries and Wages	
31-3120-4123	Bereavement Pay	-	747	-	429	429	-	Salaries and Wages	
31-3120-4125	Vacation Time	-	31,213	-	22,446	22,446	-	Salaries and Wages	
31-3120-4127	Holiday Pay	-	24,328	-	17,804	17,804	-	Salaries and Wages	
31-3120-4130	Administrative Leave	-	19,138	-	-	-	-	Salaries and Wages	
31-3120-4135	Compensatory Time	-	13,947	-	7,078	7,078	-	Salaries and Wages	
31-3120-4145	Overtime	-	19,337	-	20,141	20,141	-	Salaries and Wages	
31-3120-4185	Workers' Comp Leave	-	1,419	-	315	315	-	Salaries and Wages	
31-3120-4200	F.I.C.A.	50,853	42,022	35,958	25,403	34,452	45,038	Employee Benefits	
31-3120-4300	Accrued Benefit Expense	-	2,510	-	1,534	1,534	-	Employee Benefits	
31-3120-4305	Allocated Benefit	186,505	156,925	160,424	96,182	136,557	197,420	Employee Benefits	
31-3120-4345	Workers' Comp Insurance	50,649	41,501	35,630	28,259	37,226	44,627	Employee Benefits	
31-3120-4356	CalPERS	56,896	44,748	40,069	27,190	37,274	49,757	Employee Benefits	
31-3120-4368	Unemployment Insur. Exp Rating	1,232	952	830	671	880	1,015	Employee Benefits	
31-3120-4369	Employment Training Tax	42	43	37	31	40	46	Employee Benefits	
31-3120-4465	Contractual Services	55,550	55,157	62,417	74,996	88,815	93,800	Outside Services/Contractual	
31-3120-4610	Operating Supplies	231,600	263,375	197,150	172,183	220,883	189,100	Other Operating Expenses	
31-3120-4816	Shipping	1,350	1,275	2,600	995	1,645	1,625	Other Operating Expenses	
31-3120-4820	Fees & Permits	2,000	440	2,000	110	810	1,135	Other Operating Expenses	
Total		\$ 1,301,423	\$ 1,159,174	\$ 1,007,157	\$ 769,071	\$ 1,019,933	\$ 1,212,290		

Division	31	Water	2023	2024	2025	2026
Department	3120	Water Distribution	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Meter Calibration		\$ 6,700	\$ 5,500	\$ 5,500	\$ 5,500
	Monthly Water Sampling		8,400	6,000	8,450	21,517
	Hot Tap Valves		6,000	12,600	6,000	6,000
	Monthly Cellular Meter Service		-	-	2,600	4,400
	Patch Paving		23,000	15,000	15,000	25,000
	Water Tank Cleaning and Inspection		8,000	-	18,000	-
	Total Contractual Services		\$ 52,100	\$ 39,100	\$ 55,550	\$ 62,417
4610	Operating Supplies					
	Water Main / Meter / Valve / Hydrant Parts & Supplies		\$ 67,600	\$ 96,200	\$ 131,500	\$ 148,500
	Chlorine Test Kits / Reagents		1,200	1,200	1,500	1,500
	Backfill / Sand / Base Rock / Hydro Patch / Cold Mix		9,500	9,000	9,900	12,200
	Asphalt		-	400	-	-
	Traffic Control Supplies		5,500	5,500	5,500	5,500
	Water Meters / Leak Sensors / ERTs		62,000	59,600	60,000	7,500
	TCPUD Water Purchases		22,800	23,200	23,200	21,950
	Total Operating Supplies		\$ 168,600	\$ 195,100	\$ 231,600	\$ 197,150

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Division Department	31 3130	Water Water Pump Stations	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS
Income Statement									
Operations									
Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Internal Revenue		-		-		-		-	0.0%
Total Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Salaries and Wages	\$	(106,373)	\$	(109,398)	\$	(91,301)	\$	(100,149)	-10.0%
Employee Benefits		(55,843)		(56,551)		(54,227)		(53,655)	2.8%
Outside Services/Contractual		(46,549)		(33,644)		(30,750)		(41,790)	24.2%
Utilities		(243,793)		(311,289)		(332,845)		(382,490)	22.9%
Other Operating Expenses		(46,000)		(29,186)		(46,700)		(22,125)	32.9%
Insurance		-		-		-		-	0.0%
Internal Expense		-		-		-		-	0.0%
Debt Service		-		-		-		-	0.0%
Depreciation		-		-		-		-	0.0%
Total Operating Expense	\$	(498,558)	\$	(540,069)	\$	(555,823)	\$	(554,475)	14.7%
Operating Contribution	\$	(498,558)	\$	(540,069)	\$	(555,823)	\$	(554,475)	14.7%
Allocation of Base		-		-		-		-	0.0%
Allocation of Fleet		-		-		-		-	0.0%
Allocation of General & Administrative		-		-		-		-	0.0%
Operating Income(Loss)	\$	(498,558)	\$	(540,069)	\$	(555,823)	\$	(554,475)	14.7%
Non-Operations									
Property Tax Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Community Facilities District (CFD 94-1)		-		-		-		-	0.0%
Grant Revenue		-		-		-		-	0.0%
Interest		-		-		-		-	0.0%
Other Non-Op Revenue		-		-		-		-	0.0%
Capital Contribution		-		-		-		-	0.0%
Other Non-Op Expenses		-		-		-		-	0.0%
Income(Loss)	\$	(498,558)	\$	(540,069)	\$	(555,823)	\$	(554,475)	14.7%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers		-		-		-		-	0.0%
Balance	\$	(498,558)	\$	(540,069)	\$	(555,823)	\$	(554,475)	14.7%

Division Department		31 3130	Water Water Pump Stations						
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line	
31-3130-4110	Salaries & Wage - Regular Full	\$ 106,373	\$ 79,159	\$ 91,301	\$ 53,766	\$ 76,744	\$ 98,431	Salaries and Wages	
31-3130-4100	Accrued Payroll Expense	-	105	-	2,072	2,072	-	Salaries and Wages	
31-3130-4115	Salaries & Wage - Temp	-	-	-	-	-	-	Salaries and Wages	
31-3130-4120	Sick/Personal	-	5,852	-	2,924	2,924	-	Salaries and Wages	
31-3130-4123	Bereavement Pay	-	169	-	1,216	1,216	-	Salaries and Wages	
31-3130-4125	Vacation Time	-	9,500	-	5,801	5,801	-	Salaries and Wages	
31-3130-4127	Holiday Pay	-	4,646	-	3,955	3,955	-	Salaries and Wages	
31-3130-4130	Administrative Leave	-	4,083	-	-	-	-	Salaries and Wages	
31-3130-4135	Compensatory Time	-	1,522	-	1,193	1,193	-	Salaries and Wages	
31-3130-4145	Overtime	-	4,362	-	6,244	6,244	-	Salaries and Wages	
31-3130-4200	F.I.C.A.	8,138	8,348	6,985	5,637	7,395	7,530	Employee Benefits	
31-3130-4300	Accrued Benefit Expense	-	27	-	536	536	-	Employee Benefits	
31-3130-4305	Allocated Benefit	30,337	31,200	32,372	21,634	29,781	34,614	Employee Benefits	
31-3130-4345	Workers' Comp Insurance	8,063	8,231	6,921	6,306	8,047	7,461	Employee Benefits	
31-3130-4356	CalPERS	9,139	8,595	7,824	5,774	7,743	8,398	Employee Benefits	
31-3130-4368	Unemployment Insur. Exp Rating	160	143	121	115	146	121	Employee Benefits	
31-3130-4369	Employment Training Tax	7	7	5	5	7	5	Employee Benefits	
31-3130-4465	Contractual Services	46,549	33,644	30,750	11,090	14,090	41,790	Outside Services/Contractual	
31-3130-4510	Natural Gas	3,100	3,098	3,845	2,762	3,372	3,620	Utilities	
31-3130-4515	Electricity	240,693	308,192	329,000	290,084	361,084	378,870	Utilities	
31-3130-4610	Operating Supplies	29,400	22,689	29,400	10,492	17,792	26,100	Other Operating Expenses	
31-3130-4640	Equipment	14,000	5,001	14,000	3,801	3,801	11,000	Other Operating Expenses	
31-3130-4820	Fees & Permits	2,600	1,496	3,300	532	532	1,700	Other Operating Expenses	
Total		\$ 498,558	\$ 540,069	\$ 555,823	\$ 435,939	\$ 554,475	\$ 619,641		

Division	31	Water	2023	2024	2025	2026
Department	3130	Water Pump Stations	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Snow Removal		\$ 3,825	\$ 5,000	\$ 7,650	\$ 7,850
	Fire Extinguisher Inspections - Water Facilities		475	1,500	1,500	1,500
	E-MASS and Maintenance		3,500	20,000	25,000	15,000
	Pump Repair		6,000	6,000	6,000	6,000
	Generator Preventative Maintenance		-	-	6,000	-
	UVAS Calibration Service		4,400	-	-	-
	Arc Flash Glove Inspection		400	300	399	400
	Crane Inspections		650	-	-	-
	Total Contractual Services		\$ 19,250	\$ 32,800	\$ 46,549	\$ 30,750
4610	Operating Supplies					
	Hardware / Electrical / Batteries		\$ 15,900	\$ 21,300	\$ 22,400	\$ 22,400
	Sampling Reagents		-	7,000	7,000	7,000
	Total Equipment		\$ 15,900	\$ 28,300	\$ 29,400	\$ 29,400
4640	Equipment					
	Park Tank to Park Well Communication		\$ 6,000	\$ -	\$ -	
	R & R Damaged / Failed Equipment		6,000	14,000	14,000	14,000
	Total Total		\$ 12,000	\$ 14,000	\$ 14,000	\$ 14,000

2025 Actual as of March 31, 2025



Division Department	31 5030	Water Base						
Income Statement	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 4,893,252	\$ 4,475,602	\$ 5,336,573	\$ 3,941,940	\$ 5,147,706	\$ 5,539,297	23.8%	
Internal Revenue	50,940	60,987	61,889	48,361	63,833	68,425	12.2%	
Total Operating Revenue	\$ 4,944,192	\$ 4,536,590	\$ 5,398,462	\$ 3,990,302	\$ 5,211,539	\$ 5,607,722	23.6%	
Salaries and Wages	\$ (258,375)	\$ (266,997)	\$ (400,669)	\$ (273,345)	\$ (370,513)	\$ (378,820)	41.9%	
Employee Benefits	(97,075)	(131,584)	(192,694)	(116,930)	(165,426)	(180,294)	37.0%	
Outside Services/Contractual	(92,300)	(100,699)	(86,050)	(47,962)	(68,537)	(145,420)	44.4%	
Utilities	(6,480)	(5,078)	(4,920)	13,248	12,018	(6,984)	37.5%	
Other Operating Expenses	(128,147)	(107,056)	(135,450)	(88,991)	(102,831)	(145,435)	35.8%	
Insurance	(78,624)	(78,921)	(98,596)	(68,890)	(97,542)	(113,708)	44.1%	
Internal Expense	(4,000)	(4,502)	(4,000)	(2,660)	(5,660)	(5,200)	15.5%	
Debt Service	(38,868)	(38,867)	(23,997)	(18,353)	(22,630)	(5,744)	-85.2%	
Depreciation	(1,298,712)	(1,252,689)	(1,344,774)	(1,067,677)	(1,412,636)	(1,641,470)	31.0%	
Total Operating Expense	\$ (2,002,582)	\$ (1,986,393)	\$ (2,291,150)	\$ (1,671,559)	\$ (2,233,756)	\$ (2,623,075)	32.1%	
Operating Contribution	\$ 2,941,611	\$ 2,550,197	\$ 3,107,312	\$ 2,318,742	\$ 2,977,783	\$ 2,984,647	17.0%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	(291,479)	(249,769)	(335,807)	(251,185)	(335,807)	(265,912)	6.5%	
Allocation of General & Administrative	-	-	(1,847,632)	(1,311,441)	(1,761,061)	(2,121,015)	0.0%	
Operating Income(Loss)	\$ 2,650,132	\$ 2,300,428	\$ 923,874	\$ 756,117	\$ 880,915	\$ 597,720	-74.0%	
Non-Operations								
Property Tax Revenue	\$ 1,700,000.00	\$ -	\$ 3,200,000.00	\$ 2,400,000.03	\$ 3,200,000.00	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	470,207	43,000	786,497	786,497	1,622,750	245.1%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	80,000	75,837	-	824	824	-	-100.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	52,353	(49,182)	-	(49,182)	(46,993)	-189.8%	
Income(Loss)	\$ 4,430,132	\$ 2,898,824	\$ 4,117,691	\$ 3,943,438	\$ 4,819,054	\$ 2,173,477	-25.0%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 4,430,132	\$ 2,898,824	\$ 4,117,691	\$ 3,943,438	\$ 4,819,054	\$ 2,173,477	-25.0%	

Division Department		31 5030	Water Base					
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line
33-5030-3120	Water System Replacement Fee	\$ (1,620,361)	\$ (1,557,660)	\$ (1,678,401)	\$ (1,252,027)	\$ (1,671,627)	\$ (1,853,748)	Operating Revenue
33-5030-3130	Fed/State Mandate Fee	(79,536)	(75,846)	-	(6,336)	(6,336)	-	Operating Revenue
31-3110-3000	Water Sales	-	60,987	-	48,361	48,361	-	Operating Revenue
31-5030-3000	Water Sales	50,940	-	-	-	-	68,425	Operating Revenue
31-3110-3200	Water Sales	-	-	-	-	-	-	Operating Revenue
31-5030-3200	Water Sales	(57,974)	(58,505)	(84,892)	(64,338)	(85,561)	(100,464)	Operating Revenue
31-3110-3205	Metered Water	-	-	-	-	-	-	Operating Revenue
31-5030-3205	Metered Water	(119,383)	(47,953)	(29,184)	(75,257)	(83,769)	(83,534)	Operating Revenue
31-5030-3210	Single Family Water Sales	(1,430,763)	(1,370,925)	(1,706,634)	(1,258,279)	(1,684,938)	(1,900,764)	Operating Revenue
31-5030-3215	Single Fam Meter Water	(513,405)	(403,524)	(1,092,586)	(430,584)	(749,255)	(534,607)	Operating Revenue
31-5030-3220	Multi Res Water Sales	(343,879)	(330,091)	(300,307)	(229,607)	(304,683)	(333,204)	Operating Revenue
31-5030-3225	Multi Res Metered	(162,529)	(137,448)	(89,378)	(149,702)	(175,771)	(201,499)	Operating Revenue
31-5030-3230	Mixed Use Water Sales	(335,685)	(304,240)	(243,407)	(185,889)	(246,740)	(263,808)	Operating Revenue
31-5030-3235	Mixed Use Metered	(224,676)	(130,477)	(75,784)	(149,606)	(171,710)	(246,094)	Operating Revenue
31-5030-3300	Utility Billing Accrual	-	(3,609)	-	(23,035)	(23,035)	-	Operating Revenue
32-5030-3300	Utility Billing Accrual	-	-	-	-	-	-	Operating Revenue
33-5030-3300	Utility Billing Accrual	-	(3,041)	-	(4,168)	(4,168)	-	Operating Revenue
31-5030-3301	Utility Billing Accrual	-	(38,390)	-	55,094	55,094	-	Operating Revenue
31-3100-3325	Turn On / Turn Off Charge	-	(4,800)	-	(4,530)	(4,530)	-	Operating Revenue
31-5030-3325	Turn On / Turn Off Charge	(6,000)	-	(6,000)	-	(1,500)	(6,000)	Operating Revenue
32-3100-3335	Connection Fees - Water	-	-	-	-	-	-	Operating Revenue
32-5030-3335	Connection Fees - Water	(10,000)	(40,206)	(10,000)	(128,570)	(131,070)	(48,000)	Operating Revenue
32-3100-3336	Connection Fees - Fire Serv	-	-	-	-	-	-	Operating Revenue
32-5030-3336	Connection Fees - Fire Serv	(10,000)	(3,931)	-	(18,826)	(18,826)	-	Operating Revenue
31-3100-3350	Winterization Water Fee	-	-	-	-	-	-	Operating Revenue
31-5030-3350	Winterization Water Fee	-	-	-	-	-	-	Operating Revenue
31-3100-3360	Hydrant Rental Revenue	-	-	-	-	-	-	Operating Revenue
31-3100-3365	Time and Material Revenue	-	-	-	-	-	-	Operating Revenue
31-5030-3365	Meter Install Fee	(30,000)	(25,942)	(20,000)	(64,641)	(69,641)	(36,000)	Operating Revenue
31-5030-3911	Reallocation of Property Tax Revenue	(1,700,000)	-	(3,200,000)	(2,400,000)	(3,200,000)	-	Property Tax Revenue
31-3110-7000	Internal Water Sales	-	(60,987)	-	(48,361)	(48,361)	-	Internal Revenue
31-5030-7000	Internal Water Sales	(50,940)	-	(61,889)	-	(15,472)	(68,425)	Internal Revenue
31-5030-4100	Accrued Payroll Expense	-	39,197	-	8,128	8,128	-	Salaries and Wages
31-5030-4105	Wages - Capital Projects	-	-	-	(1,267)	(1,267)	-	Salaries and Wages
31-5030-4110	Salaries & Wage - Regular Full	167,866	148,361	310,438	165,673	243,803	290,794	Salaries and Wages
31-5030-4115	Salaries and Wages - Temp	-	-	-	-	-	-	Salaries and Wages
31-5030-4120	Sick/Personal	-	2,303	2,211	26,810	26,810	3,720	Salaries and Wages
31-5030-4123	Bereavement Pay	-	-	-	-	-	-	Salaries and Wages
31-5030-4125	Vacation Time	-	22,351	6,668	22,080	22,080	3,974	Salaries and Wages
31-5030-4127	Holiday Pay	-	8,421	-	11,356	11,356	-	Salaries and Wages
31-5030-4130	Administrative Leave	-	2,741	1,100	3,885	3,885	-	Salaries and Wages
31-5030-4135	Compensatory Time	-	(3,341)	201	832	832	282	Salaries and Wages
31-5030-4140	Standby/Monitoring Pay	47,074	46,965	47,050	35,840	46,572	47,050	Salaries and Wages
31-5030-4145	Overtime	43,435	-	33,000	8	8,313	33,000	Salaries and Wages
31-5030-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages
31-5030-4200	F.I.C.A.	19,766	17,392	28,542	16,791	23,975	26,671	Employee Benefits
31-5030-4300	Accrued Benefit Expense	-	610	-	1,948	-	-	Employee Benefits
31-5030-4305	Allocated Benefit	47,874	78,965	110,069	65,657	93,358	102,260	Employee Benefits
31-5030-4345	Workers' Comp Insurance	12,576	14,553	22,370	14,153	19,783	23,999	Employee Benefits
31-5030-4356	CalPERS	16,298	19,813	31,047	18,019	25,833	26,777	Employee Benefits
31-5030-4368	Unemployment Insur. Exp Rating	546	240	643	346	508	566	Employee Benefits

Division Department		31 5030	Water Base					
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line
31-5030-4369	Employment Training Tax	14	11	23	16	22	20	Employee Benefits
31-5030-4425	Attorney Fees	12,000	26,790	37,000	19,880	29,130	12,000	Outside Services/Contractual
31-5030-4435	Software Licenses/Maintenance	-	-	-	-	-	-	Outside Services/Contractual
31-5030-4465	Contractual Services	80,300	73,910	49,050	28,082	39,407	133,420	Outside Services/Contractual
31-5030-4540	Telephone	6,480	5,068	4,920	3,752	4,982	6,984	Utilities
31-5030-4610	Operating Supplies	12,000	10,123	12,000	4,272	8,572	10,200	Other Operating Expenses
31-5030-4620	Uniforms	5,047	5,069	500	1,026	1,026	1,500	Other Operating Expenses
31-5030-4621	Safety Gear	14,000	7,892	14,000	5,072	6,572	14,000	Other Operating Expenses
31-5030-4630	Tools	5,000	784	5,000	3,362	3,362	7,500	Other Operating Expenses
31-5030-4880	Memberships	22,650	20,895	23,150	18,835	21,535	26,800	Other Operating Expenses
31-5030-4640	Equipment	10,500	7,490	17,000	10,687	12,187	21,500	Other Operating Expenses
31-5030-4710	Repair & Maint. - Buildings	5,000	4,572	5,000	1,062	1,062	6,000	Other Operating Expenses
31-5030-4820	Fees & Permits	33,820	33,084	36,570	36,504	37,224	38,150	Other Operating Expenses
31-5030-4825	Taxes & Licenses	1,100	290	1,200	915	1,035	1,320	Other Operating Expenses
31-5030-4830	Travel	7,500	576	7,500	1,035	2,035	6,500	Other Operating Expenses
31-5030-4855	Conference, Education, & Training Registration or Fees	10,100	11,142	10,100	5,774	7,774	9,100	Other Operating Expenses
31-5030-4870	Insurance	78,624	78,921	98,596	68,890	97,542	113,708	Insurance
31-5030-4836	Rent of Event Center	4,000	4,502	4,000	2,660	5,660	5,200	Internal Expense
31-5030-5060	Interest Expense	38,868	38,867	23,997	18,353	22,630	5,744	Debt Service
31-5030-5600	Depreciation Expense	1,298,712	1,252,689	1,344,774	1,067,677	1,412,636	1,641,470	Depreciation
31-5030-6000	Administrative Allocation	-	-	1,847,632	1,311,441	1,761,061	2,121,015	Allocation of General & Administrative
31-5030-6020	Fleet Allocation	291,479	249,769	335,807	251,185	335,807	265,912	Allocation of Fleet
31-5030-3435	Grant Revenue	-	(470,207)	(43,000)	(786,497)	(786,497)	(1,622,750)	Grant Revenue
31-5030-3950	Miscellaneous Revenue	(80,000)	(75,837)	-	(824)	(824)	-	Other Non-Op Revenue
31-5030-3438	CapContribution-Infrastructure	-	-	-	-	-	-	Capital Contribution
31-5040-4358	Pension Expense	-	-	-	-	-	46,993	Other Non-Op Expenses
31-5030-4852	Miscellaneous Non-Operating	-	-	-	-	-	-	Other Non-Op Expenses
31-5030-4890	Employee Relations	1,430	362	3,430	446	446	2,865	Other Operating Expenses
31-5030-4895	Miscellaneous	-	(2,841)	-	-	-	-	Other Non-Op Expenses
Total		\$ (4,430,132)	\$ (2,854,099)	\$ (4,166,874)	\$ (3,926,438)	\$ (5,033,237)	\$ (2,173,477)	
			44,725	(49,182)	17,000	(214,182)		

Division	31	Water	2023	2024	2025	2026
Department	5030	Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Fire Extinguisher Inspections - Water Facilities		\$ 300	\$ 800	\$ 800	\$ 800
	Backflow Gauge Calibrated		120	200	200	200
	Annual Service Air Compressor		1,600	1,600	1,000	1,000
	Respirator / Pulmonary Fit Test		2,250	2,250	2,600	-
	Forklift Training		1,500	1,500	1,500	-
	CPR / First Aid Training		1,600	1,600	2,000	-
	Handheld Radio Repairs		2,000	600	1,800	1,800
	Gas Monitor Sensors		1,600	1,600	1,600	1,600
	Safety & Hazmat Consultants		19,200	19,200	19,800	-
	Emergency Response Plan Consultant		30,000	-	-	-
	Cost of Service Study Implementation Support		-	30,000	18,000	12,500
	Federal Legislative Advocacy		30,000	30,000	30,000	30,000
	USA Dig Line Location Service		750	750	1,000	1,150
	Cylinder Hydro Test		-	800	-	-
	Total Contractual Services		\$ 90,920	\$ 90,900	\$ 80,300	\$ 49,050
4640	Equipment					
	Various Equipment		\$ -	\$ 3,000	\$ 3,000	\$ 3,000
	Hand Held Radios		-	-	3,000	9,500
	Meter Pit Pumps		4,600	-	-	-
	Track Barrow		3,600	-	-	-
	Jack Hammer		-	1,800	-	-
	Snow blower		4,000	4,000	4,500	4,500
	Total Equipment		\$ 12,200	\$ 8,800	\$ 10,500	\$ 17,000
4820	Fees & Permits					
	Lead Poisoning		\$ 60	\$ -	\$ -	-
	US Forest Service Fee		280	-	500	-
	Large Water System Annual Fee		28,500	-	29,000	-
	Water Rights		6,000	3,600	3,600	-
	TRPA MOU Monitoring Fees		750	720	720	-
	Total Fees & Permits		\$ 35,590	\$ 4,320	\$ 33,820	\$ -
4830	Travel					
	Specialized / Individual training		\$ 3,000	\$ 3,000	\$ 7,500	\$ 7,500
	Lucity Annual Conference		3,000	5,000	-	-
	Springbrook Annual Conference		2,000	-	-	-
	Certification Training in Sacramento		6,000	-	-	-
	RUG Training		2,000	-	-	-
	Total Travel		\$ 16,000	\$ 8,000	\$ 7,500	\$ 7,500
4855	Conference, Education, & Training Registration or Fees					
	Specialized / Individual training		\$ 5,000	\$ 4,000	\$ 8,800	\$ 8,800
	Lucity Annual Conference and Training		-	4,800	-	-
	Cross-Connection Class		1,000	1,000	1,300	1,300
	Total Conference, Education, & Training Registration or Fees		\$ 6,000	\$ 9,800	\$ 10,100	\$ 10,100
4880	Memberships					
	Tahoe Water Suppliers Association (TWSA)		\$ 16,000	\$ 16,000	\$ 19,000	\$ 19,000
	American Water Works Association (AWWA)		2,500	2,400	2,400	2,400
	USC Backflow Membership		200	250	250	250
	State Water Resource Control Board		-	1,000	1,000	1,500
	Total Memberships		\$ 18,700	\$ 19,650	\$ 22,650	\$ 23,150

Moved to Employee Services



2025 Actual as of March 31, 2025

Recreation & Parks Enterprise

Income Statement	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 1,262,052	\$ 1,381,765	\$ 1,364,789	\$ 1,033,310	\$ 1,363,396	\$ 1,376,197	-0.4%
Internal Revenue	58,197	96,629	96,730	55,811	80,421	90,770	-6.1%
Total Operating Revenue	\$ 1,320,249	\$ 1,478,394	\$ 1,461,519	\$ 1,089,122	\$ 1,443,818	\$ 1,466,967	-0.8%
Salaries and Wages	\$ (1,063,526)	\$ (1,034,385)	\$ (1,113,611)	\$ (869,879)	\$ (1,147,828)	\$ (1,211,410)	17.1%
Employee Benefits	(548,766)	(500,507)	(577,368)	(413,299)	(558,609)	(619,746)	23.8%
Outside Services/Contractual	(241,042)	(275,545)	(292,975)	(217,233)	(278,803)	(315,275)	14.4%
Utilities	(84,080)	(113,805)	(126,813)	(99,467)	(126,436)	(132,060)	16.0%
Other Operating Expenses	(233,005)	(205,732)	(222,395)	(152,107)	(196,717)	(206,732)	0.5%
Insurance	(78,624)	(80,402)	(98,596)	(68,890)	(97,542)	(113,708)	41.4%
Internal Expense	(55,302)	(65,849)	(70,506)	(54,871)	(72,497)	(78,268)	18.9%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	(779,304)	(759,657)	(842,561)	(642,351)	(856,988)	(947,269)	24.7%
Total Operating Expense	\$ (3,083,649)	\$ (3,035,881)	\$ (3,344,824)	\$ (2,518,097)	\$ (3,335,420)	\$ (3,624,469)	19.4%
Operating Contribution	\$ (1,763,400)	\$ (1,557,487)	\$ (1,883,305)	\$ (1,428,975)	\$ (1,891,603)	\$ (2,157,502)	38.5%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(109,853)	(102,846)	(128,106)	(95,824)	(128,106)	(239,211)	132.6%
Allocation of General & Administrative	-	-	(1,472,039)	(1,053,880)	(1,412,100)	(1,594,985)	0.0%
Operating Income(Loss)	\$ (1,873,253)	\$ (1,660,333)	\$ (3,483,450)	\$ (2,578,679)	\$ (3,431,808)	\$ (3,991,698)	140.4%
Non-Operations							
Property Tax Revenue	\$ 2,650,000	\$ 1,024,987	\$ 2,800,000	\$ 2,100,000	\$ 2,800,000	\$ -	-100.0%
Community Facilities District (CFD 94-1)	702,900	695,561	682,900	522,857	693,582	730,000	5.0%
Grant Revenue	1,303,797	1,067,750	415,000	175,451	385,451	2,052,500	92.2%
Interest	-	2,401	-	-	-	-	-100.0%
Other Non-Op Revenue	359,700	359,700	-	-	-	-	-100.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	(13,852)	(36,761)	(16,865)	(53,625)	(49,682)	258.7%
Income(Loss)	\$ 3,143,144	\$ 1,476,214	\$ 377,689	\$ 202,764	\$ 393,599	\$ (1,258,880)	-185.3%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 3,143,144	\$ 1,476,214	\$ 377,689	\$ 202,764	\$ 393,599	\$ (1,258,880)	-185.3%
Earnings Before Interest, Depreciation & Amortization	\$	2,235,871	\$	845,115	\$ 1,250,587	\$ (311,611)	

2025 Actual as of March 31, 2025



Division Department	43 4300	Recreation & Parks Parks Base	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS
Income Statement	2024 Budget	2024 Actual					
Operations							
Operating Revenue	\$ -	\$ 370	\$ -	\$ -	\$ -	\$ -	-100.0%
Internal Revenue	-	-	-	-	-	-	0.0%
Total Operating Revenue	\$ -	\$ 370	\$ -	\$ -	\$ -	\$ -	-100.0%
Salaries and Wages	\$ (243,616)	\$ (213,880)	\$ (187,636)	\$ (160,971)	\$ (206,609)	\$ (232,277)	8.6%
Employee Benefits	(107,544)	(81,509)	(101,200)	(73,627)	(99,096)	(123,494)	51.5%
Outside Services/Contractual	(151,620)	(164,086)	(162,500)	(117,540)	(158,040)	(165,000)	0.6%
Utilities	(18,096)	(19,044)	(19,753)	(17,673)	(23,270)	(21,028)	10.4%
Other Operating Expenses	(40,543)	(30,123)	(31,520)	(22,608)	(24,868)	(26,410)	-12.3%
Insurance	(78,624)	(78,921)	(98,596)	(68,890)	(97,542)	(113,708)	44.1%
Internal Expense	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	(779,304)	(759,657)	(842,561)	(642,351)	(856,988)	(947,269)	24.7%
Total Operating Expense	\$ (1,419,347)	\$ (1,347,220)	\$ (1,443,766)	\$ (1,103,660)	\$ (1,466,414)	\$ (1,629,187)	20.9%
Operating Contribution	\$ (1,419,347)	\$ (1,346,850)	\$ (1,443,766)	\$ (1,103,660)	\$ (1,466,414)	\$ (1,629,187)	21.0%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	(87,882)	(80,875)	(102,485)	(76,659)	(102,485)	(191,369)	136.6%
Allocation of General & Administrative	-	-	(1,472,039)	(1,053,880)	(1,412,100)	(1,594,985)	0.0%
Operating Income(Loss)	\$ (1,507,229)	\$ (1,427,726)	\$ (3,018,289)	\$ (2,234,199)	\$ (2,980,998)	\$ (3,415,541)	139.2%
Non-Operations							
Property Tax Revenue	\$ 2,650,000.00	\$ 1,024,987.46	\$ 2,800,000.00	\$ 2,099,999.97	\$ 2,800,000.00	\$ -	-100.0%
Community Facilities District (CFD 94-1)	702,900	695,561	682,900	522,857	693,582	730,000	5.0%
Grant Revenue	217,607	52,933	245,000	175,451	300,451	330,000	523.4%
Interest	-	2,377	-	-	-	-	-100.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	46,021	(36,761)	(12,455)	(49,215)	(49,682)	-208.0%
Income(Loss)	\$ 2,063,278	\$ 394,154	\$ 672,850	\$ 551,653	\$ 763,819	\$ (2,405,223)	-710.2%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ 2,063,278	\$ 394,154	\$ 672,850	\$ 551,653	\$ 763,819	\$ (2,405,223)	-710.2%

Division Department		43 4300	Recreation & Parks Parks Base						
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line	
43-4300-3930	Local Benefit Card Sales	\$ -	\$ (370)	\$ -	\$ -	\$ -	\$ -	-	Operating Revenue
43-4300-4100	Accrued Payroll Expense	-	2,432	-	3,822	3,822	-	-	Salaries and Wages
43-4300-4110	Salaries & Wage - Regular Full	203,279	168,627	177,735	111,941	156,673	223,434	-	Salaries and Wages
43-4300-4115	Salaries & Wage - Temp	-	-	-	-	-	-	-	Salaries and Wages
43-4300-4120	Sick/Personal	-	13,424	1,481	21,213	21,213	3,000	-	Salaries and Wages
43-4300-4125	Vacation Time	-	16,785	3,583	12,957	12,957	2,147	-	Salaries and Wages
43-4300-4127	Holiday Pay	-	8,929	-	7,432	7,432	-	-	Salaries and Wages
43-4300-4130	Administrative Leave	-	3,222	1,197	3,320	3,320	-	-	Salaries and Wages
43-4300-4135	Compensatory Time	-	(1,285)	39	210	210	96	-	Salaries and Wages
43-4300-4145	Overtime	40,337	1,328	3,600	53	959	3,600	-	Salaries and Wages
43-4300-4185	Workers' Comp Leave	-	-	-	-	-	-	-	Salaries and Wages
43-4300-4200	F.I.C.A.	18,637	15,491	13,872	10,159	13,650	16,292	-	Employee Benefits
43-4300-4300	Employee Benefits	-	438	-	887	-	-	-	Employee Benefits
43-4300-4305	Allocated Benefit	57,974	39,163	63,017	43,693	59,553	78,573	-	Employee Benefits
43-4300-4345	Workers' Comp Insurance	13,332	9,344	8,550	7,203	9,355	9,314	-	Employee Benefits
43-4300-4356	CalPERS	17,095	16,763	15,443	11,448	15,334	18,999	-	Employee Benefits
43-4300-4358	Pension Expense	-	-	-	-	-	-	-	Other Non-Op Expenses
43-4300-4368	Unemployment Insur. Exp Rating	491	296	306	227	304	306	-	Employee Benefits
43-4300-4369	Employment Training Tax	15	13	11	10	13	11	-	Employee Benefits
43-4300-4465	Contractual Services	151,620	164,086	162,500	117,540	158,040	165,000	-	Outside Services/Contractual
43-4300-4540	Telephone	3,480	1,959	1,848	963	1,425	1,128	-	Utilities
43-4300-4545	Disposal	14,616	17,085	17,905	16,710	21,845	19,900	-	Utilities
43-4300-4610	Operating Supplies	950	1,209	1,000	945	1,145	1,200	-	Other Operating Expenses
43-4300-4620	Uniforms	6,463	4,763	1,800	800	2,600	1,300	-	Other Operating Expenses
43-4300-4621	Safety Gear	1,200	1,838	4,500	483	483	4,500	-	Other Operating Expenses
43-4300-4630	Tools	1,400	1,720	1,000	496	496	600	-	Other Operating Expenses
43-4300-4640	Equipment	4,000	4,125	4,200	6,954	6,954	-	-	Other Operating Expenses
43-4300-4710	Repair & Maint. - Buildings	300	992	-	4	4	-	-	Other Operating Expenses
43-4300-4830	Travel	10,500	3,367	7,000	4,901	4,901	10,500	-	Other Operating Expenses
43-4300-4855	Conference, Education, & Training Registration or Fees	13,800	4,491	7,600	5,448	5,448	4,600	-	Other Operating Expenses
43-4300-4860	Cash Over/Short	-	345	-	-	-	-	-	Other Operating Expenses
43-4300-4880	Memberships	1,020	1,661	2,400	1,750	1,750	2,800	-	Other Operating Expenses
43-4300-4870	Insurance	78,624	78,921	98,596	68,890	97,542	113,708	-	Insurance
43-4300-5600	Depreciation Expense	779,304	759,657	842,561	642,351	856,988	947,269	-	Depreciation
43-4300-6000	Administrative Allocation	-	-	1,472,039	1,053,880	1,412,100	1,594,985	-	Allocation of General & Administrative
43-4300-6020	Fleet Allocation	87,882	80,875	102,485	76,659	102,485	191,369	-	Allocation of Fleet
43-4300-3435	Grant Revenue	(217,607)	(52,933)	(245,000)	(175,451)	(300,451)	(330,000)	-	Grant Revenue
43-4300-3911	Reallocation of Property Tax Revenue	(2,650,000)	(1,024,987)	(2,800,000)	(2,100,000)	(2,800,000)	-	-	Property Tax Revenue
43-4300-3925	CFD 94-1 Revenue	(702,900)	(695,561)	(682,900)	(522,857)	(693,582)	(730,000)	-	Community Facilities District (CFD 94-1)
43-4300-3920	Interest from County- CFD 94-1	-	(2,377)	-	-	-	-	-	Interest
43-4300-4850	Collection Charge	-	-	-	12,455	12,455	-	-	Other Non-Op Expenses
43-4300-4358	Pension Expense	-	-	-	-	-	49,682	-	Other Non-Op Expenses
43-4300-4890	Employee Relations	910	836	2,020	827	1,087	910	-	Other Operating Expenses
Total		\$ (2,063,278)	\$ (353,328)	\$ (709,611)	\$ (551,677)	\$ (800,603)	\$ 2,405,223		

Division	43	Recreation & Parks	2023	2024	2025	2026
Department	4300	Parks Base	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Boys & Girls Club North Lake Tahoe		\$ 140,000	\$ 140,000	\$ 151,620	\$ 162,000
	Translation Services		-	-	-	500
	Total Contractual Services		\$ 140,000	\$ 140,000	\$ 151,620	\$ 162,500
4830	Travel					
	Travel for Conference and Training		\$ -	\$ 5,000	\$ 10,500	\$ 7,000
	Total Travel		\$ -	\$ 5,000	\$ 10,500	\$ 7,000
4855	Conference, Education, & Training Registration or Fees					
	National Recreation and Park Association - Conference		\$ -	\$ -	\$ 1,400	\$ 1,500
	California Parks and Recreation Society - Conference		-	-	2,400	2,100
	Certification Training		-	5,000	10,000	4,000
	Total Conference, Education, & Training Registration or Fees		\$ -	\$ 5,000	\$ 13,800	\$ 7,600

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Division Department	43 4310	Recreation & Parks Regional Park	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS
Income Statement									
Operations									
Operating Revenue	\$		451,700	\$ 490,038	\$	447,400	\$ 405,390	\$ 488,590	-10.8%
Internal Revenue			-	-		-	-	-	0.0%
Total Operating Revenue	\$		451,700	\$ 490,038	\$	447,400	\$ 405,390	\$ 488,590	-10.8%
Salaries and Wages	\$		(193,207)	\$ (191,812)	\$	(193,520)	\$ (148,379)	\$ (197,084)	5.6%
Employee Benefits			(89,134)	(101,130)		(99,469)	(73,621)	(98,655)	2.0%
Outside Services/Contractual			(26,620)	(31,963)		(35,320)	(29,022)	(33,222)	44.4%
Utilities			(15,064)	(23,782)		(29,740)	(18,551)	(24,551)	2.6%
Other Operating Expenses			(21,200)	(55,758)		(43,250)	(14,715)	(23,765)	-35.1%
Insurance			-	-		-	-	-	0.0%
Internal Expense			(22,728)	(32,358)		(34,816)	(27,847)	(36,551)	19.4%
Debt Service			-	-		-	-	-	0.0%
Depreciation			-	-		-	-	-	0.0%
Total Operating Expense	\$		(367,952)	\$ (436,802)	\$	(436,115)	\$ (312,135)	\$ (413,828)	3.3%
Operating Contribution	\$		83,748	\$ 53,235	\$	11,285	\$ 93,254	\$ 74,762	-126.8%
Allocation of Base			-	-		-	-	-	0.0%
Allocation of Fleet			-	-		-	-	-	0.0%
Allocation of General & Administrative			-	-		-	-	-	0.0%
Operating Income(Loss)	\$		83,748	\$ 53,235	\$	11,285	\$ 93,254	\$ 74,762	-126.8%
Non-Operations									
Property Tax Revenue	\$		-	\$ -	\$	-	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)			-	-		-	-	-	0.0%
Grant Revenue			1,086,190	1,014,817		170,000	-	85,000	69.7%
Interest			-	-		-	-	-	0.0%
Other Non-Op Revenue			-	-		-	-	-	0.0%
Capital Contribution			-	-		-	-	-	0.0%
Other Non-Op Expenses			-	(62,048)		-	-	-	-100.0%
Income(Loss)	\$		1,169,938	\$ 1,006,005	\$	181,285	\$ 93,254	\$ 159,762	69.8%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$		-	\$ -	\$	-	\$ -	\$ -	0.0%
Transfers			-	-		-	-	-	0.0%
Balance	\$		1,169,938	\$ 1,006,005	\$	181,285	\$ 93,254	\$ 159,762	69.8%

Division Department		43 4310	Recreation & Parks Regional Park						
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line	
43-4310-3400	Program Revenue	\$ -	\$ (685)	\$ -	\$ (850)	\$ (850.00)	\$ -	Operating Revenue	
43-4310-3425	Dumping Fee Regional Park	(60,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	Operating Revenue	
43-4310-3429	Park per person mitigation fee	(155,000)	(127,105)	(135,000)	(84,625)	(118,625)	(149,600)	Operating Revenue	
43-4310-3430	Facility Rent	(38,200)	(57,353)	(45,600)	(30,133)	(47,533)	(36,500)	Operating Revenue	
43-4310-3440	Donations	-	(820)	-	-	-	-	Operating Revenue	
43-4310-3710	Parking Revenue	(38,500)	(101,422)	(68,800)	(131,114)	(134,914)	(74,500)	Operating Revenue	
43-4310-3725	Concessionaire Commissions	(160,000)	(137,652)	(133,000)	(93,668)	(121,668)	(111,300)	Operating Revenue	
43-4310-7000	Internal Dumping Fee	-	-	-	-	-	-	Internal Revenue	
43-4310-4100	Accrued Payroll Expense	-	1,499	-	2,206	2,206	-	Salaries and Wages	
43-4310-4110	Salaries & Wage - Regular Full	148,616	123,432	146,835	92,291	129,246	152,559	Salaries and Wages	
43-4310-4115	Salaries & Wage - Temp	44,591	42,082	46,685	32,203	43,952	49,959	Salaries and Wages	
43-4310-4120	Sick/Personal	-	6,372	-	6,263	6,263	-	Salaries and Wages	
43-4310-4123	Bereavement Pay	-	112	-	598	598	-	Salaries and Wages	
43-4310-4125	Vacation Time	-	8,813	-	6,925	6,925	-	Salaries and Wages	
43-4310-4127	Holiday Pay	-	6,575	-	6,152	6,152	-	Salaries and Wages	
43-4310-4130	Administrative Leave	-	110	-	368	368	-	Salaries and Wages	
43-4310-4135	Compensatory Time	-	1,670	-	827	827	-	Salaries and Wages	
43-4310-4145	Overtime	-	1,148	-	545	545	-	Salaries and Wages	
43-4310-4200	F.I.C.A.	14,780	14,490	14,804	10,959	14,685	15,493	Employee Benefits	
43-4310-4300	Accrued Benefit Expense	-	370	-	770	770	-	Employee Benefits	
43-4310-4305	Allocated Benefit	42,384	54,705	52,061	35,902	49,005	53,649	Employee Benefits	
43-4310-4345	Workers' Comp Insurance	18,644	18,043	19,321	15,891	20,753	20,220	Employee Benefits	
43-4310-4356	CalPERS	12,912	12,459	12,936	9,433	12,689	13,488	Employee Benefits	
43-4310-4368	Unemployment Insur. Exp Rating	400	1,018	331	637	720	333	Employee Benefits	
43-4310-4369	Employment Training Tax	13	45	15	29	33	15	Employee Benefits	
43-4310-4465	Contractual Services	26,620	31,963	35,320	29,022	33,222	46,170	Outside Services/Contractual	
43-4310-4515	Electricity	7,200	14,818	24,000	12,795	18,795	18,670	Utilities	
43-4310-4530	T.T.S.A.	4,864	4,685	5,740	5,557	5,557	5,740	Utilities	
43-4310-4540	Telephone	-	-	-	-	-	-	Utilities	
43-4310-4545	Disposal	3,000	4,279	-	199	199	-	Utilities	
43-4310-4610	Operating Supplies	12,250	24,926	22,250	11,223	16,273	16,700	Other Operating Expenses	
43-4310-4640	Equipment	3,400	1,599	1,000	769	769	5,000	Other Operating Expenses	
43-4310-4710	Repair & Maint. - Buildings	2,100	6,921	13,000	562	1,562	8,500	Other Operating Expenses	
43-4310-4730	Repair & Maint. - Grounds	3,450	20,823	7,000	2,161	5,161	6,000	Other Operating Expenses	
43-4310-4815	Postage	-	-	-	-	-	-	Other Operating Expenses	
43-4310-4830	Travel	-	-	-	-	-	-	Other Operating Expenses	
43-4310-4855	Conference, Education, & Training Registration or Fees	-	-	-	-	-	-	Other Operating Expenses	
43-4310-4880	Memberships	-	-	-	-	-	-	Other Operating Expenses	
43-4310-4520	Water	15,436	25,065	26,730	21,782	28,464	29,670	Internal Expense	
43-4310-4525	Sewer	7,292	7,293	8,086	6,065	8,087	8,977	Internal Expense	
43-4310-3435	Grant Revenue	(1,086,190)	(1,014,817)	(170,000)	-	(85,000)	(1,722,500)	Grant Revenue	
43-4310-4852	Miscellaneous Non-Operating	-	62,048	-	-	-	-	Other Non-Op Expenses	
Total		\$ (1,169,938)	\$ (1,007,493)	\$ (181,285)	\$ (93,254)	\$ (159,762)	\$ (1,708,258)		
		(1,489)							

Division	43	Recreation & Parks	2023	2024	2025	2026
Department	4310	Regional Park	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Snow Removal		\$ 18,500	\$ 20,000	\$ 25,480	\$ 26,120
	Facility / Equipment Repairs & Services		-	-	-	8,000
	Chemical Toilets		660	900	1,140	1,200
	Total Contractual Services		\$ 19,160	\$ 20,900	\$ 26,620	\$ 35,320
4610	Operating Supplies					
	Fertilizer, Seed, Infield materials, irrigation parts		\$ -	\$ 5,700	\$ -	\$ 800
	Toilet Paper, Garbage Bags, Mutt Mitts, Custodial Supplies		7,000	5,400	6,350	5,800
	Miscellaneous Hardware and Parts		4,150	2,600	3,400	3,000
	Printing & Parking Tickets		-	-	2,500	2,750
	Paint / Stain / Operating Supplies		-	-	-	9,900
	Total Operating Supplies		\$ 11,150	\$ 13,700	\$ 12,250	\$ 22,250

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Division Department	43 4320	Recreation & Parks Recreation & Programming						
Income Statement	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 35,585	\$ 65,759	\$ 69,000	\$ 62,571	\$ 79,821	\$ 69,000	4.9%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 35,585	\$ 65,759	\$ 69,000	\$ 62,571	\$ 79,821	\$ 69,000	4.9%	
Salaries and Wages	\$ (57,028)	\$ (57,189)	\$ (140,748)	\$ (111,322)	\$ (146,745)	\$ (155,034)	171.1%	
Employee Benefits	(24,100)	(25,472)	(63,948)	(47,657)	(63,751)	(69,745)	173.8%	
Outside Services/Contractual	(26,380)	(38,143)	(53,450)	(30,903)	(42,303)	(58,100)	52.3%	
Utilities	-	-	-	-	-	-	0.0%	
Other Operating Expenses	(35,807)	(14,200)	(18,000)	(14,234)	(18,734)	(16,250)	14.4%	
Insurance	-	(1,481)	-	-	-	-	-100.0%	
Internal Expense	-	-	-	-	-	-	0.0%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (143,315)	\$ (136,484)	\$ (276,147)	\$ (204,116)	\$ (271,534)	\$ (299,128)	119.2%	
Operating Contribution	\$ (107,730)	\$ (70,726)	\$ (207,147)	\$ (141,546)	\$ (191,713)	\$ (230,128)	225.4%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	-	-	-	-	-	-	0.0%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ (107,730)	\$ (70,726)	\$ (207,147)	\$ (141,546)	\$ (191,713)	\$ (230,128)	225.4%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ (107,730)	\$ (70,726)	\$ (207,147)	\$ (141,546)	\$ (191,713)	\$ (230,128)	225.4%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ (107,730)	\$ (70,726)	\$ (207,147)	\$ (141,546)	\$ (191,713)	\$ (230,128)	225.4%	

Division	43	Recreation & Parks						
Department	4320	Recreation & Programming						
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line
43-4320-3400	Program Revenue	\$ (35,585)	\$ (65,759)	\$ (69,000)	\$ (61,621)	\$ (78,871)	\$ (69,000)	Operating Revenue
43-4320-3695	Miscellaneous	-	-	-	(950)	(950)	-	Operating Revenue
43-4320-4110	Salaries & Wage - Regular Full	52,032	45,118	114,617	73,852	102,699	126,142	Salaries and Wages
43-4320-4115	Salaries & Wage - Temp	4,996	4,716	26,132	16,139	22,716	28,892	Salaries and Wages
43-4320-4100	Accrued Payroll Expense	-	(1,434)	-	4,322	4,322	-	Salaries and Wages
43-4320-4120	Sick/Personal	-	1,346	-	4,638	4,638	-	Salaries and Wages
43-4320-4125	Vacation Time	-	1,581	-	4,005	4,005	-	Salaries and Wages
43-4320-4127	Holiday Pay	-	2,348	-	4,708	4,708	-	Salaries and Wages
43-4320-4130	Administrative Leave	-	388	-	407	407	-	Salaries and Wages
43-4320-4135	Compensatory Time	-	1,263	-	1,456	1,456	-	Salaries and Wages
43-4320-4145	Overtime	-	1,388	-	1,795	1,795	-	Salaries and Wages
43-4320-4200	F.I.C.A.	4,363	4,465	10,767	7,988	10,698	11,642	Employee Benefits
43-4320-4300	Accrued Benefit Expense	-	(264)	-	719	719	-	Employee Benefits
43-4320-4305	Allocated Benefit	14,839	16,304	40,638	29,390	39,618	44,359	Employee Benefits
43-4320-4345	Workers' Comp Insurance	876	872	3,456	2,682	3,552	3,813	Employee Benefits
43-4320-4356	CalPERS	3,927	3,930	8,874	6,524	8,758	9,715	Employee Benefits
43-4320-4368	Unemployment Insur. Exp Rating	91	157	204	339	390	206	Employee Benefits
43-4320-4369	Employment Training Tax	3	7	9	16	18	9	Employee Benefits
43-4320-4435	Software Licenses/Maintenance	3,600	395	250	-	-	-	Outside Services/Contractual
43-4320-4465	Contractual Services	22,780	37,748	53,200	30,903	42,303	58,100	Outside Services/Contractual
43-4320-4610	Operating Supplies	6,960	11,135	18,000	13,603	18,103	14,750	Other Operating Expenses
43-4320-4620	Uniforms	10,500	634	-	-	-	-	Other Operating Expenses
43-4320-4640	Equipment	4,100	964	-	86	86	1,500	Other Operating Expenses
43-4320-4665	Cost of Sales - Food&Beverage	3,847	989	-	-	-	-	Other Operating Expenses
43-4320-4820	Fees & Permits	-	-	-	-	-	-	Other Operating Expenses
43-4320-4830	Travel	-	111	-	100	100	-	Other Operating Expenses
43-4320-4855	Conference, Education, & Training Registration or Fees	-	-	-	-	-	-	Other Operating Expenses
43-4320-4870	Insurance	-	1,481	-	-	-	-	Insurance
43-4320-4880	Memberships	400	367	-	445	445	-	Other Operating Expenses
43-4320-4900	Advertising	-	-	-	-	-	-	Other Operating Expenses
43-4320-4910	Printing & Publications	-	-	-	-	-	-	Other Operating Expenses
43-4320-4970	Community Outreach	10,000	-	-	-	-	-	Other Operating Expenses
Total		\$ 107,730	\$ 70,250	\$ 207,147	\$ 141,546	\$ 191,713	\$ 230,128	
			(476)					

Division	43	Recreation & Parks	2023	2024	2025	2026
Department	4320	Recreation & Programming	Budget	Budget	Budget	Budget
Additional Information for Selected Accounts						
4465	Contractual Services					
	Movies in the Park		\$ 3,600	\$ 1,000	\$ -	
	Special Event Guests		-	5,100	7,600	
	Class Instructors		11,700	16,680	45,600	
	Total Contractual Services		\$ 15,300	\$ 22,780	\$ 53,200	
4610	Operating Supplies					
	Various Recreation Supplies		\$ 15,000	\$ 6,960	\$ 18,000	
	Toddler Time Play		4,000	-	-	
	Program Kayak Use		800	-	-	
	Total Operating Supplies		\$ 19,800	\$ 6,960	\$ 18,000	
4970	Community Outreach					
	Event Giveaway Logoed Swag		\$ -	\$ 10,000	\$ -	
	Total Community Outreach		\$ -	\$ 10,000	\$ -	

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Division	43	Recreation & Parks						
Department	4370	Contracted Maintenance						
	2024	2024	2025	2025	2025	2026		
Income Statement	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS	
Operations								
Operating Revenue	\$ 215,193	\$ 242,882	\$ 246,500	\$ 191,824	\$ 250,824	\$ 261,544	7.7%	
Internal Revenue	-	-	-	-	-	-	0.0%	
Total Operating Revenue	\$ 215,193	\$ 242,882	\$ 246,500	\$ 191,824	\$ 250,824	\$ 261,544	7.7%	
Salaries and Wages	\$ (95,138)	\$ (118,637)	\$ (107,518)	\$ (83,124)	\$ (110,184)	\$ (110,448)	-6.9%	
Employee Benefits	(46,469)	(63,995)	(58,247)	(43,078)	(57,737)	(60,085)	-6.1%	
Outside Services/Contractual	(2,250)	(2,208)	(1,400)	(2,797)	(3,397)	(5,700)	158.1%	
Utilities	(398)	(398)	(472)	(472)	(472)	(472)	18.6%	
Other Operating Expenses	(800)	(5,322)	(3,750)	(5,460)	(6,360)	(2,850)	-46.5%	
Insurance	-	-	-	-	-	-	0.0%	
Internal Expense	-	(2,012)	(2,829)	(2,377)	(3,085)	(3,140)	56.1%	
Debt Service	-	-	-	-	-	-	0.0%	
Depreciation	-	-	-	-	-	-	0.0%	
Total Operating Expense	\$ (145,055)	\$ (192,572)	\$ (174,216)	\$ (137,308)	\$ (181,235)	\$ (182,695)	-5.1%	
Operating Contribution	\$ 70,138	\$ 50,310	\$ 72,284	\$ 54,516	\$ 69,590	\$ 78,849	56.7%	
Allocation of Base	-	-	-	-	-	-	0.0%	
Allocation of Fleet	(21,971)	(21,971)	(25,621)	(19,165)	(25,621)	(47,842)	117.8%	
Allocation of General & Administrative	-	-	-	-	-	-	0.0%	
Operating Income(Loss)	\$ 48,168	\$ 28,339	\$ 46,663	\$ 35,351	\$ 43,968	\$ 31,007	9.4%	
Non-Operations								
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%	
Grant Revenue	-	-	-	-	-	-	0.0%	
Interest	-	-	-	-	-	-	0.0%	
Other Non-Op Revenue	-	-	-	-	-	-	0.0%	
Capital Contribution	-	-	-	-	-	-	0.0%	
Other Non-Op Expenses	-	-	-	-	-	-	0.0%	
Income(Loss)	\$ 48,168	\$ 28,339	\$ 46,663	\$ 35,351	\$ 43,968	\$ 31,007	9.4%	
Additional Funding Sources								
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Transfers	-	-	-	-	-	-	0.0%	
Balance	\$ 48,168	\$ 28,339	\$ 46,663	\$ 35,351	\$ 43,968	\$ 31,007	9.4%	

Division Department		43 4370	Recreation & Parks Contracted Maintenance					
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line
43-4370-3415	Maintenance Fee Revenue	\$ (233,793)	\$ (242,882)	\$ (246,500)	\$ (191,824)	\$ (250,824)	\$ (261,544)	Operating Revenue
43-4370-3430	Facility Rent	(900)	-	-	-	-	-	Operating Revenue
43-4370-4110	Salaries & Wage - Regular Full	101,917	83,219	88,139	55,265	77,448	91,638	Salaries and Wages
43-4370-4100	Accrued Payroll Expense	-	(84)	-	1,287	1,287	18,810	Salaries and Wages
43-4370-4115	Salaries & Wage - Temp	19,326	18,238	19,379	13,445	18,322	-	Salaries and Wages
43-4370-4120	Sick/Personal	-	4,452	-	3,588	3,588	-	Salaries and Wages
43-4370-4123	Bereavement Pay	-	-	-	347	347	-	Salaries and Wages
43-4370-4125	Vacation Time	-	6,542	-	4,197	4,197	-	Salaries and Wages
43-4370-4127	Holiday Pay	-	4,505	-	3,756	3,756	-	Salaries and Wages
43-4370-4130	Administrative Leave	-	122	-	406	406	-	Salaries and Wages
43-4370-4135	Compensatory Time	-	1,202	-	550	550	-	Salaries and Wages
43-4370-4145	Overtime	-	441	-	282	282	-	Salaries and Wages
43-4370-4199	Salaries & Wages Transfer In	-	-	-	-	-	-	Salaries and Wages
43-4370-4200	F.I.C.A.	9,275	9,063	8,225	6,138	8,208	8,449	Employee Benefits
43-4370-4300	Accrued Benefit Expense	-	(25)	-	424	424	-	Employee Benefits
43-4370-4305	Allocated Benefit	87,198	33,842	31,250	21,508	29,373	32,225	Employee Benefits
43-4370-4310	Medical Insurance	-	-	-	-	-	-	Employee Benefits
43-4370-4345	Workers' Comp Insurance	12,105	11,692	10,735	8,895	11,597	11,027	Employee Benefits
43-4370-4356	CalPERS	9,222	8,886	7,838	5,779	7,752	8,185	Employee Benefits
43-4370-4368	Unemployment Insur. Exp Rating	253	515	191	319	367	190	Employee Benefits
43-4370-4369	Employment Training Tax	8	23	9	15	17	9	Employee Benefits
43-4370-4465	Contractual Services	2,250	2,208	1,400	2,797	3,397	5,700	Outside Services/Contractual
43-4370-4530	T.T.S.A.	398	398	472	472	472	472	Utilities
43-4370-4610	Operating Supplies	1,350	4,973	2,550	5,327	6,027	1,650	Other Operating Expenses
43-4370-4710	Repair & Maint. - Buildings	250	72	600	-	100	600	Other Operating Expenses
43-4370-4730	Repair & Maint. - Grounds	750	277	600	132	232	600	Other Operating Expenses
43-4370-4520	Water	1,698	2,012	2,829	2,377	3,085	3,140	Internal Expense
43-4370-6020	Fleet Allocation	21,971	21,971	25,621	19,165	25,621	47,842	Allocation of Fleet
43-4370-3950	Miscellaneous Revenue	-	-	-	-	-	-	Other Non-Op Revenue
Total		\$ 33,279	\$ (28,339)	\$ (46,663)	\$ (35,351)	\$ (43,968)	\$ (31,007)	
		81,447						

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Division Department	43 4600	Recreation & Parks Tahoe Vista Rec Area	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Change from Last Audited FS
Income Statement									
Operations									
Operating Revenue	\$		127,900	\$ 177,681	\$ 140,075	\$ 128,138	\$ 155,963	\$ 152,100	-14.4%
Internal Revenue			-	-	-	-	-	-	0.0%
Total Operating Revenue	\$		127,900	\$ 177,681	\$ 140,075	\$ 128,138	\$ 155,963	\$ 152,100	-14.4%
Salaries and Wages	\$		(56,376)	\$ (55,881)	\$ (128,657)	\$ (94,990)	\$ (127,370)	\$ (129,920)	132.5%
Employee Benefits			(26,173)	(29,915)	(55,785)	(41,696)	(55,736)	(57,166)	91.1%
Outside Services/Contractual			-	(7,909)	(7,250)	(3,213)	(5,463)	(7,300)	-7.7%
Utilities			(5,834)	(7,010)	(10,950)	(6,255)	(8,505)	(8,700)	24.1%
Other Operating Expenses			(5,360)	(8,989)	(12,800)	(8,984)	(11,334)	(16,398)	82.4%
Insurance			-	-	-	-	-	-	0.0%
Internal Expense			(10,203)	(10,573)	(10,716)	(8,125)	(10,804)	(11,896)	12.5%
Debt Service			-	-	-	-	-	-	0.0%
Depreciation			-	-	-	-	-	-	0.0%
Total Operating Expense	\$		(103,946)	\$ (120,278)	\$ (226,158)	\$ (163,263)	\$ (219,212)	\$ (231,380)	92.4%
Operating Contribution	\$		23,954	\$ 57,403	\$ (86,083)	\$ (35,125)	\$ (63,248)	\$ (79,280)	-238.1%
Allocation of Base			-	-	-	-	-	-	0.0%
Allocation of Fleet			-	-	-	-	-	-	0.0%
Allocation of General & Administrative			-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$		23,954	\$ 57,403	\$ (86,083)	\$ (35,125)	\$ (63,248)	\$ (79,280)	-238.1%
Non-Operations									
Property Tax Revenue	\$		-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)			-	-	-	-	-	-	0.0%
Grant Revenue			-	-	-	-	-	-	0.0%
Interest			-	24	-	-	-	-	-100.0%
Other Non-Op Revenue			359,700	359,700	-	-	-	-	-100.0%
Capital Contribution			-	-	-	-	-	-	0.0%
Other Non-Op Expenses			-	-	-	-	-	-	0.0%
Income(Loss)	\$		383,654	\$ 417,127	\$ (86,083)	\$ (35,125)	\$ (63,248)	\$ (79,280)	-119.0%
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$		-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers			-	-	-	-	-	-	0.0%
Balance	\$		383,654	\$ 417,127	\$ (86,083)	\$ (35,125)	\$ (63,248)	\$ (79,280)	-119.0%

Division Department		43 4600	Recreation & Parks Tahoe Vista Rec Area								
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line			
43-4600-3400	Program Revenue	\$ -	\$ -	\$ (5,625)	\$ (200)	\$ (5,825.00)	\$ (9,500.00)	Operating Revenue			
43-4600-3429	Park per person mitigation fee	(6,000)	(5,304)	(5,000)	(4,845)	(4,845)	(5,000)	Operating Revenue			
43-4600-3430	Facility Rent	(8,300)	(17,975)	(5,500)	(17,220)	(19,220)	(17,100)	Operating Revenue			
43-4600-3435	Grant Revenue	-	-	-	-	-	-	Grant Revenue			
43-4600-3710	Parking Revenue	(11,100)	(14,966)	(10,000)	(12,118)	(14,368)	(10,000)	Operating Revenue			
43-4600-3725	Concessionaire Commissions	(33,000)	(33,658)	(33,500)	(29,784)	(29,784)	(29,000)	Operating Revenue			
43-4600-3735	Commercial Boat Launch Fee	-	-	-	-	-	-	Operating Revenue			
43-4600-3737	Boat Launch Fee-Annual Pass	(10,000)	(61,671)	(8,950)	(3,300)	(9,750)	(10,000)	Operating Revenue			
43-4600-3740	Boat Launch Fee	(35,000)	(23,312)	(47,000)	(49,022)	(56,022)	(47,000)	Operating Revenue			
43-4600-3741	Boat AIS Inspection Fee	(24,500)	(20,795)	(24,500)	(11,650)	(16,150)	(24,500)	Operating Revenue			
43-4600-4110	Salaries & Wage - Regular Full	43,461	35,600	74,045	46,739	65,374	77,102	Salaries and Wages			
43-4600-4100	Accrued Payroll Expense	-	393	-	2,781	2,781	52,818	Salaries and Wages			
43-4600-4115	Salaries & Wage - Temp	12,915	12,188	54,613	33,964	47,709	-	Salaries and Wages			
43-4600-4120	Sick/Personal	-	2,031	-	3,781	3,781	-	Salaries and Wages			
43-4600-4123	Bereavement Pay	-	29	-	215	215	-	Salaries and Wages			
43-4600-4125	Vacation Time	-	2,785	-	3,459	3,459	-	Salaries and Wages			
43-4600-4127	Holiday Pay	-	1,931	-	3,004	3,004	-	Salaries and Wages			
43-4600-4130	Administrative Leave	-	66	-	220	220	-	Salaries and Wages			
43-4600-4135	Compensatory Time	-	569	-	483	483	-	Salaries and Wages			
43-4600-4145	Overtime	-	288	-	345	345	-	Salaries and Wages			
43-4600-4200	F.I.C.A.	4,313	4,247	9,842	6,917	9,394	9,939	Employee Benefits			
43-4600-4300	Accrued Benefit Expense	-	87	-	766	766	-	Employee Benefits			
43-4600-4305	Allocated Benefit	12,395	16,217	26,253	18,701	25,308	27,114	Employee Benefits			
43-4600-4345	Workers' Comp Insurance	5,461	5,291	12,845	10,055	13,287	12,971	Employee Benefits			
43-4600-4356	CalPERS	3,887	3,767	6,637	4,751	6,422	6,939	Employee Benefits			
43-4600-4368	Unemployment Insur. Exp Rating	114	293	198	485	535	195	Employee Benefits			
43-4600-4369	Employment Training Tax	4	13	9	22	24	9	Employee Benefits			
43-4600-4465	Contractual Services	-	7,909	7,250	3,213	5,463	7,300	Outside Services/Contractual			
43-4600-4515	Electricity	4,200	5,377	9,000	4,317	6,567	6,750	Utilities			
43-4600-4530	T.T.S.A.	1,634	1,633	1,950	1,937	1,937	1,950	Utilities			
43-4600-4540	Telephone	-	-	-	-	-	-	Utilities			
43-4600-4610	Operating Supplies	2,900	4,106	5,900	1,308	2,658	3,350	Other Operating Expenses			
43-4600-4710	Repair & Maint. - Buildings	300	1,611	1,500	-	500	1,500	Other Operating Expenses			
43-4600-4730	Repair & Maint. - Grounds	400	115	5,000	7,676	8,176	1,500	Other Operating Expenses			
43-4600-4820	Fees & Permits	1,760	258	400	-	-	10,048	Other Operating Expenses			
43-4600-4910	Printing & Publications	-	2,900	-	-	-	-	Other Operating Expenses			
43-4600-4520	Water	7,649	8,019	7,887	6,002	7,974	8,754	Internal Expense			
43-4600-4525	Sewer	2,553	2,554	2,830	2,123	2,830	3,142	Internal Expense			
43-4600-3940	Interest Revenue	-	(24)	-	-	-	-	Interest			
43-4600-3950	Miscellaneous Revenue	(359,700)	(359,700)	-	-	-	-	Other Non-Op Revenue			
Total		\$ (383,654)	\$ (417,127)	\$ 86,083	\$ 35,125	\$ 63,248	\$ 79,280				

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Division	51	Recreation & Parks					
Department	5100	Event Center Operations					
	2024	2024	2025	2025	2025	2026	
Income Statement	Budget	Actual	Budget	Actual	Projected	Budget	Change from Last Audited FS
Operations							
Operating Revenue	\$ 412,174	\$ 405,035	\$ 461,814	\$ 245,387	\$ 388,198	\$ 456,653	12.7%
Internal Revenue	58,197	96,629	96,730	55,811	80,421	90,770	-6.1%
Total Operating Revenue	\$ 470,371	\$ 501,664	\$ 558,544	\$ 301,199	\$ 468,620	\$ 547,423	9.1%
Salaries and Wages	\$ (392,056)	\$ (396,986)	\$ (355,532)	\$ (271,092)	\$ (359,837)	\$ (381,213)	-4.0%
Employee Benefits	(183,753)	(198,486)	(198,719)	(133,619)	(183,632)	(206,060)	3.8%
Outside Services/Contractual	(34,172)	(31,235)	(33,055)	(33,759)	(36,379)	(33,005)	5.7%
Utilities	(44,688)	(63,570)	(65,898)	(56,516)	(69,638)	(77,450)	21.8%
Other Operating Expenses	(127,746)	(91,340)	(113,075)	(86,106)	(111,656)	(108,624)	18.9%
Insurance	-	-	-	-	-	-	0.0%
Internal Expense	(20,673)	(20,906)	(22,144)	(16,521)	(22,057)	(24,585)	17.6%
Debt Service	-	-	-	-	-	-	0.0%
Depreciation	-	-	-	-	-	-	0.0%
Total Operating Expense	\$ (803,088)	\$ (802,524)	\$ (788,423)	\$ (597,613)	\$ (783,199)	\$ (830,937)	3.5%
Operating Contribution	\$ (332,717)	\$ (300,859)	\$ (229,879)	\$ (296,415)	\$ (314,579)	\$ (283,514)	-5.8%
Allocation of Base	-	-	-	-	-	-	0.0%
Allocation of Fleet	-	-	-	-	-	-	0.0%
Allocation of General & Administrative	-	-	-	-	-	-	0.0%
Operating Income(Loss)	\$ (332,717)	\$ (300,859)	\$ (229,879)	\$ (296,415)	\$ (314,579)	\$ (283,514)	-5.8%
Non-Operations							
Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Community Facilities District (CFD 94-1)	-	-	-	-	-	-	0.0%
Grant Revenue	-	-	-	-	-	-	0.0%
Interest	-	-	-	-	-	-	0.0%
Other Non-Op Revenue	-	-	-	-	-	-	0.0%
Capital Contribution	-	-	-	-	-	-	0.0%
Other Non-Op Expenses	-	2,175	-	(4,410)	(4,410)	-	-100.0%
Income(Loss)	\$ (332,717)	\$ (298,685)	\$ (229,879)	\$ (300,825)	\$ (318,989)	\$ (283,514)	-5.1%
Additional Funding Sources							
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	-	-	-	-	-	-	0.0%
Balance	\$ (332,717)	\$ (298,685)	\$ (229,879)	\$ (300,825)	\$ (318,989)	\$ (283,514)	-5.1%

Division Department		S1 5100	Recreation & Parks Event Center Operations					
		2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line
Account Number	Description							
51-5100-3515	Room Rent	\$ (404,611)	\$ (379,392)	\$ (401,814)	\$ (212,181)	\$ (333,842.25)	\$ (425,153)	Operating Revenue
51-5100-3000	Room Rent	58,197	76,009	-	13,931	13,931	-	Operating Revenue
51-5100-3400	Program Revenue	-	(1,849)	-	-	-	-	Operating Revenue
51-5100-3507	Forfeited Room Rent	-	(900)	-	(8,150)	(8,150)	-	Operating Revenue
51-5100-3508	Room Rent Adjustment	-	-	-	-	-	-	Operating Revenue
51-5100-3511	Room Rent Discount	-	-	-	-	-	-	Operating Revenue
51-5100-3520	Catering Revenue	(31,850)	(45,832)	(32,700)	(32,509)	(46,009)	(31,500)	Operating Revenue
51-5100-3525	Food&Beverage Revenue	(5,750)	(5,090)	(5,100)	-	(1,800)	-	Operating Revenue
51-5100-3530	Linen Rent	(6,960)	(4,940)	(5,250)	112	(1,188)	-	Operating Revenue
51-5100-3540	A-V Rent	(3,450)	(16,730)	(4,850)	(550)	(1,800)	-	Operating Revenue
51-5100-3555	Equipment Rent	(17,750)	(26,306)	(12,100)	(6,041)	(9,341)	-	Operating Revenue
51-5100-3710	Parking Voucher Revenue	-	(6)	-	-	-	-	Operating Revenue
51-5100-7000	Internal Room Rent	(30,000)	(53,814)	(39,500)	(25,261)	(38,061)	(30,140)	Internal Revenue
51-5100-7100	Internal Contribution of Room Rent	(28,197)	(42,816)	(57,230)	(30,550)	(42,360)	(60,630)	Internal Revenue
51-5100-4100	Accrued Payroll Expense	-	1,603	-	7,092	7,092	8,610	Salaries and Wages
51-5100-4110	Salaries & Wage - Regular Full	376,242	314,583	343,714	204,657	291,162	370,472	Salaries and Wages
51-5100-4115	Salaries & Wage - Temp	13,860	19,104	7,700	11,357	13,295	-	Salaries and Wages
51-5100-4120	Sick/Personal	-	15,351	734	14,641	14,641	446	Salaries and Wages
51-5100-4123	Bereavement Pay	-	419	-	-	-	-	Salaries and Wages
51-5100-4125	Vacation Time	-	21,711	1,657	13,978	13,978	431	Salaries and Wages
51-5100-4127	Holiday Pay	-	16,176	-	13,861	13,861	-	Salaries and Wages
51-5100-4130	Administrative Leave	-	2,586	509	2,378	2,378	-	Salaries and Wages
51-5100-4135	Compensatory Time	-	2,670	19	2,171	2,171	54	Salaries and Wages
51-5100-4145	Overtime	1,954	2,784	1,200	956	1,258	1,200	Salaries and Wages
51-5100-4185	Workers' Comp Leave	-	-	-	-	-	-	Salaries and Wages
51-5100-4200	F.I.C.A.	29,992	30,767	26,975	19,152	25,941	28,874	Employee Benefits
51-5100-4300	Accrued Benefit Expense	-	300	-	1,495	1,495	-	Employee Benefits
51-5100-4305	Allocated Benefit	107,302	122,171	121,867	80,002	110,673	130,280	Employee Benefits
51-5100-4345	Workers' Comp Insurance	17,103	17,175	22,802	13,946	19,684	17,700	Employee Benefits
51-5100-4356	CalPERS	28,369	26,799	26,228	18,117	24,718	28,357	Employee Benefits
51-5100-4368	Unemployment Insur. Exp Rating	963	1,219	819	869	1,075	819	Employee Benefits
51-5100-4369	Employment Training Tax	24	55	29	39	47	30	Employee Benefits
51-5100-4435	Software Licenses/Maintenance	525	-	-	-	-	-	Outside Services/Contractual
51-5100-4465	Contractual Services	33,647	31,235	33,055	33,759	36,379	33,005	Outside Services/Contractual
51-5100-4510	Natural Gas	8,600	8,566	10,250	7,014	8,814	8,360	Utilities
51-5100-4515	Electricity	19,200	38,061	37,200	32,680	41,980	50,090	Utilities
51-5100-4530	T.T.S.A.	8,728	8,728	10,360	10,352	10,352	10,360	Utilities
51-5100-4535	Cable	-	-	-	-	-	-	Utilities
51-5100-4540	Telephone	660	-	-	-	-	-	Utilities
51-5100-4545	Disposal	7,500	8,215	8,088	6,470	8,492	8,640	Utilities
51-5100-4610	Operating Supplies	14,200	16,183	11,260	16,185	19,130	14,700	Other Operating Expenses
51-5100-4620	Uniforms	1,646	1,623	-	-	-	-	Other Operating Expenses
51-5100-4621	Safety Gear	-	310	-	193	193	-	Other Operating Expenses
51-5100-4640	Equipment	12,500	6,286	13,000	13,177	17,177	7,500	Other Operating Expenses
51-5100-4685	Cost of Sales - Alcohol	-	-	-	-	-	-	Other Operating Expenses

Division Department		S1 5100		Recreation & Parks Event Center Operations						
Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget	Income Statement Line		
51-5100-4665	Cost of Sales - Food&Beverage	\$ 1,440	\$ 1,431	\$ 1,200	\$ 70	\$ 369.96	\$ -	Other Operating Expenses		
51-5100-4710	Repair & Maint. - Buildings	24,000	3,310	13,620	18,386	21,791	11,500	Other Operating Expenses		
51-5100-4730	Repair & Maint - Grounds	-	204	-	779	779	-	Other Operating Expenses		
51-5100-4740	Repair & Maint. - Other	4,800	1,357	6,000	1,193	2,693	1,800	Other Operating Expenses		
51-5100-4815	Postage	20	13	50	-	-	-	Other Operating Expenses		
51-5100-4820	Fees & Permits	550	801	500	-	500	500	Other Operating Expenses		
51-5100-4830	Travel	2,000	1,073	2,000	62	62	2,600	Other Operating Expenses		
51-5100-4846	Credit Card Merchant Charges	13,200	11,066	11,225	3,434	5,834	12,754	Other Operating Expenses		
51-5100-4855	Conference, Education, & Training Registration or Fees	1,000	1,288	1,350	841	841	2,600	Other Operating Expenses		
51-5100-4860	Employee Relations	-	-	-	-	-	-	Other Operating Expenses		
51-5100-4880	Memberships	650	750	1,150	67	567	1,150	Other Operating Expenses		
51-5100-4890	Employee Relations	540	268	820	307	382	520	Other Operating Expenses		
51-5100-4900	Advertising	38,200	43,317	43,400	30,963	40,888	51,500	Other Operating Expenses		
51-5100-4910	Printing & Publications	13,000	2,059	7,500	451	451	1,500	Other Operating Expenses		
51-5100-4520	Water	7,029	7,262	7,023	5,179	6,935	7,795	Internal Expense		
51-5100-4525	Sewer	13,644	13,644	15,121	11,341	15,122	16,789	Internal Expense		
51-5100-4895	Miscellaneous	-	(5,550)	-	-	-	-	Other Non-Op Expenses		
51-5100-3950	Miscellaneous Revenue	-	-	-	-	-	-	Other Non-Op Revenue		
51-5100-3435	Grant Revenue	-	-	-	-	-	-	Grant Revenue		
Total		\$ 332,717	\$ 295,309	\$ 229,879	\$ 296,415	\$ 314,579	\$ 283,514			
			(3,375)		(4,410)	(4,410)				

Division	51	Recreation & Parks	2023	2024	2025	2026			
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

2025 Actual as of March 31, 2025



Internal Revenue & Expense

Income Statement	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected	2026 Budget
Operations						
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Revenue	153,288	201,771	207,577	140,893	211,339	213,550
Total Operating Revenue	\$ 153,288	\$ 201,771	\$ 207,577	\$ 140,893	\$ 211,339	\$ 213,550
Cost of Sales Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Outside Services/Contractual	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
Administration-Buildings-Fleet	-	-	-	-	-	-
Internal Expense	(140,313)	(188,785)	(207,577)	(140,893)	(211,339)	(213,550)
Debt Service	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total Operating Expense	\$ (140,313)	\$ (188,785)	\$ (207,577)	\$ (140,893)	\$ (211,339)	\$ (213,550)
Operating Contribution	\$ 12,975	\$ 12,986	\$ -	\$ -	\$ -	\$ -
Allocation of Base	-	-	-	-	-	-
Allocation of Fleet	-	-	-	-	-	-
Allocation of General & Administrative	-	-	-	-	-	-
Operating Income(Loss)	\$ 12,975	\$ 12,986	\$ -	\$ -	\$ -	\$ -
Non-Operations						
Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non-Op Expenses	-	-	-	-	-	-
Income(Loss)	\$ 12,975	\$ 12,986	\$ -	\$ -	\$ -	\$ -
Additional Funding Sources						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
Balance	\$ 12,975	\$ 12,986	\$ -	\$ -	\$ -	\$ -

Account Number	Description	2026 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	4,750	3,809	-	33,298	26,702	-
	Fleet Allocation	797,369	Total Operating Expense	# Vehicles Utilized	20	15	15	(318,948)	(239,211)	(239,211)
	Total Allocations	\$ 737,369						\$ (285,649)	\$ (212,509)	\$ (239,211)
	Board									
	Allocation of Benefit Expense	24,000	Salary & Wages - Regular Full Time							
	Allocation of Benefit Expense	171,699	NonPayroll Benefits							
	Total Allocations	715.41%	Allocation Rate							
	Organization									
	Allocation of Benefit Expense	6,276,342	Salary & Wages - Regular Full Time							
	Allocation of Benefit Expense	2,207,132	NonPayroll Benefits							
	Total Allocations	35.17%	Allocation Rate							

	1	2	3	4	5	6	7	8	9	10	11	12	Total	Variance
14-2400-6020 Fleet Allocation	61,447.42	61,447.42	61,447.42	61,447.42	61,447.42	61,447.42	61,447.42	61,447.42	61,447.42	61,447.42	61,447.42	61,447.42	737,369.00	(0.02)
21-5030-6020 Fleet Allocation	(23,804.11)	(23,804.11)	(23,804.11)	(23,804.11)	(23,804.11)	(23,804.11)	(23,804.11)	(23,804.11)	(23,804.11)	(23,804.11)	(23,804.11)	(23,804.11)	(285,649.32)	0.01
31-5030-6020 Fleet Allocation	(17,709.08)	(17,709.08)	(17,709.08)	(17,709.08)	(17,709.08)	(17,709.08)	(17,709.08)	(17,709.08)	(17,709.08)	(17,709.08)	(17,709.08)	(17,709.08)	(212,508.96)	0.03
43-4300-6020 Fleet Allocation	(15,947.38)	(15,947.38)	(15,947.38)	(15,947.38)	(15,947.38)	(15,947.38)	(15,947.38)	(15,947.38)	(15,947.38)	(15,947.38)	(15,947.38)	(15,947.38)	(191,368.56)	0.00
43-4370-6020 Fleet Allocation	(3,986.83)	(3,986.84)	(3,986.85)	(3,986.84)	(3,986.83)	(3,986.84)	(3,986.84)	(3,986.83)	(3,986.84)	(3,986.84)	(3,986.84)	(3,986.94)	(47,842.16)	(0.02)
	0.02	0.01	(0.00)	0.01	0.02	0.01	0.01	0.02	0.01	0.01	0.01	(0.09)	(0.00)	

Account Number	Fund	Dept	Account	Description	1	2	3	4	5	6	7	8	9	10	11	12	Total
11-1110-4305	11	1110	4305	Allocated Benefit	\$ 15,089.50	\$ 13,650.45	\$ 14,554.94	\$ 15,212.84	\$ 13,157.02	\$ 14,925.03	\$ 14,184.93	\$ 13,157.02	\$ 14,554.94	\$ 14,554.94	\$ 13,814.85	\$ 14,842.75	\$ 171,699.21
11-1130-4305	11	1130	4305	Allocated Benefit	\$ 24,599.14	\$ 22,253.18	\$ 23,727.78	\$ 24,800.22	\$ 21,448.84	\$ 24,331.03	\$ 23,124.53	\$ 21,448.84	\$ 23,727.78	\$ 23,727.78	\$ 22,521.28	\$ 24,196.97	\$ 279,907.37
11-1200-4305	11	1200	4305	Allocated Benefit	\$ 21,512.01	\$ 19,460.46	\$ 20,750.01	\$ 21,687.86	\$ 18,757.07	\$ 21,277.55	\$ 20,222.46	\$ 18,757.07	\$ 20,750.01	\$ 20,750.01	\$ 19,694.92	\$ 21,160.31	\$ 244,779.74
11-1500-4305	11	1500	4305	Allocated Benefit	\$ 4,655.64	\$ 4,211.64	\$ 4,490.72	\$ 4,693.70	\$ 4,059.41	\$ 4,604.89	\$ 4,376.56	\$ 4,059.41	\$ 4,490.72	\$ 4,490.72	\$ 4,262.38	\$ 4,579.52	\$ 52,975.31
11-1800-4305	11	1800	4305	Allocated Benefit	\$ 980.32	\$ 886.82	\$ 945.59	\$ 988.33	\$ 854.77	\$ 969.63	\$ 921.55	\$ 854.77	\$ 945.59	\$ 945.59	\$ 897.51	\$ 964.29	\$ 11,154.76
11-5040-4305	11	5040	4305	Allocated Benefit	\$ 24,650.54	\$ 22,299.67	\$ 23,777.36	\$ 24,852.04	\$ 21,493.66	\$ 24,381.87	\$ 23,172.85	\$ 21,493.66	\$ 23,777.36	\$ 23,777.36	\$ 22,568.34	\$ 24,247.54	\$ 280,492.25
11-5044-4305	11	5044	4305	Allocated Benefit	\$ 11,091.11	\$ 10,033.37	\$ 10,698.23	\$ 11,181.77	\$ 9,670.72	\$ 10,970.22	\$ 10,426.24	\$ 9,670.72	\$ 10,698.23	\$ 10,698.23	\$ 10,154.25	\$ 10,909.77	\$ 126,202.86
14-2400-4305	14	2400	4305	Allocated Benefit	\$ 4,943.23	\$ 4,471.80	\$ 4,768.12	\$ 4,983.63	\$ 4,310.17	\$ 4,889.35	\$ 4,646.90	\$ 4,310.17	\$ 4,768.12	\$ 4,768.12	\$ 4,525.68	\$ 4,862.41	\$ 56,247.70
21-2120-4305	21	2120	4305	Allocated Benefit	\$ 12,222.90	\$ 11,057.23	\$ 11,789.94	\$ 12,322.82	\$ 10,657.57	\$ 12,089.68	\$ 11,490.20	\$ 10,657.57	\$ 11,789.94	\$ 11,789.94	\$ 11,190.45	\$ 12,023.07	\$ 139,081.31
21-2130-4305	21	2130	4305	Allocated Benefit	\$ 6,396.07	\$ 5,786.09	\$ 6,169.51	\$ 6,448.35	\$ 5,576.95	\$ 6,326.36	\$ 6,012.66	\$ 5,576.95	\$ 6,169.51	\$ 6,169.51	\$ 5,855.80	\$ 6,291.50	\$ 72,779.26
21-5030-4305	21	5030	4305	Allocated Benefit	\$ 18,823.12	\$ 17,028.00	\$ 18,156.36	\$ 18,976.99	\$ 16,412.53	\$ 18,617.96	\$ 17,694.76	\$ 16,412.53	\$ 18,156.36	\$ 18,156.36	\$ 17,233.15	\$ 18,515.39	\$ 214,183.51
31-3105-4305	31	3105	4305	Allocated Benefit	\$ 2,534.09	\$ 2,292.42	\$ 2,444.33	\$ 2,554.80	\$ 2,209.56	\$ 2,506.47	\$ 2,382.18	\$ 2,209.56	\$ 2,444.33	\$ 2,444.33	\$ 2,320.04	\$ 2,492.66	\$ 28,834.77
31-3120-4305	31	3120	4305	Allocated Benefit	\$ 17,349.87	\$ 15,695.25	\$ 16,735.30	\$ 17,491.70	\$ 15,127.95	\$ 17,160.78	\$ 16,309.83	\$ 15,127.95	\$ 16,735.30	\$ 16,735.30	\$ 15,884.35	\$ 17,066.23	\$ 197,419.81
31-3130-4305	31	3130	4305	Allocated Benefit	\$ 3,042.00	\$ 2,751.89	\$ 2,934.25	\$ 3,066.87	\$ 2,652.43	\$ 3,008.85	\$ 2,859.65	\$ 2,652.43	\$ 2,934.25	\$ 2,934.25	\$ 2,785.05	\$ 2,992.27	\$ 34,614.19
31-5030-4305	31	5030	4305	Allocated Benefit	\$ 8,986.95	\$ 8,129.89	\$ 8,668.61	\$ 9,060.41	\$ 7,836.03	\$ 8,889.00	\$ 8,448.22	\$ 7,836.03	\$ 8,668.61	\$ 8,668.61	\$ 8,227.83	\$ 8,840.02	\$ 102,260.21
43-4300-4305	43	4300	4305	Allocated Benefit	\$ 6,905.22	\$ 6,246.68	\$ 6,660.62	\$ 6,961.66	\$ 6,020.90	\$ 6,829.95	\$ 6,491.28	\$ 6,020.90	\$ 6,660.62	\$ 6,660.62	\$ 6,321.94	\$ 6,792.33	\$ 78,572.72
43-4310-4305	43	4310	4305	Allocated Benefit	\$ 4,714.83	\$ 4,265.18	\$ 4,547.82	\$ 4,753.37	\$ 4,111.02	\$ 4,663.44	\$ 4,432.19	\$ 4,111.02	\$ 4,547.82	\$ 4,547.82	\$ 4,316.57	\$ 4,637.75	\$ 53,648.83
43-4320-4305	43	4320	4305	Allocated Benefit	\$ 3,898.40	\$ 3,526.62	\$ 3,760.31	\$ 3,930.27	\$ 3,399.15	\$ 3,855.92	\$ 3,664.71	\$ 3,399.15	\$ 3,760.31	\$ 3,760.31	\$ 3,569.11	\$ 3,834.68	\$ 44,358.94
43-4370-4305	43	4370	4305	Allocated Benefit	\$ 2,832.07	\$ 2,561.98	\$ 2,731.75	\$ 2,855.21	\$ 2,469.38	\$ 2,801.20	\$ 2,662.29	\$ 2,469.38	\$ 2,731.75	\$ 2,731.75	\$ 2,592.85	\$ 2,785.77	\$ 32,225.38
43-4600-4305	43	4600	4305	Allocated Benefit	\$ 2,382.83	\$ 2,155.58	\$ 2,298.42	\$ 2,402.31	\$ 2,077.67	\$ 2,356.86	\$ 2,239.99	\$ 2,077.67	\$ 2,298.42	\$ 2,298.42	\$ 2,181.55	\$ 2,343.87	\$ 27,113.59
51-5100-4305	51	5100	4305	Allocated Benefit	\$ 11,449.40	\$ 10,357.50	\$ 11,043.84	\$ 11,542.99	\$ 9,983.13	\$ 11,324.61	\$ 10,763.06	\$ 9,983.13	\$ 11,043.84	\$ 11,043.84	\$ 10,482.29	\$ 11,262.29	\$ 130,279.92
11-5042-4305	11	5042	4305	Allocated Benefit	\$ (209,059.24)	\$ (189,121.70)	\$ (201,653.81)	\$ (210,768.14)	\$ (182,285.93)	\$ (206,780.65)	\$ (196,527.04)	\$ (182,285.93)	\$ (201,653.81)	\$ (201,653.81)	\$ (191,400.19)	\$ (205,641.39)	\$ (2,378,831.64)
					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
																	Variance
																	\$ 0.02

Position	Schedule	11-1110	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
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 LEAD	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
GL ACCOUNTANT	Full Time	-	-	2,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	1.00
STRATEGIC AFFAIRS MANAGER	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
ASSET MANAGEMENT TECHNICIAN II	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	-	-	-	-	-	-	-	30	700	40	400	-	910	-	-	-	-	-	-	-	-	2,080	1.00
EQUIPMENT OPERATOR II	Full Time	-	-	-	-	-	-	-	30	700	40	400	-	910	-	-	-	-	-	-	-	-	2,080	1.00
LEAD WATER QUALITY CONTROL TECHNICIAN	Full Time	-	-	-	-	-	-	-	30	40	-	400	-	1,610	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE TECH III	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
LEAD INSTRUMENTATION & ELECTRICAL TECHNICIAN	Full Time	-	-	-	-	-	-	-	30	-	510	300	1,020	-	220	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	Full Time	-	-	-	-	-	-	-	30	700	40	400	-	910	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	Full Time	-	-	-	-	-	-	-	30	700	40	400	-	910	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	Full Time	-	-	-	-	-	-	-	30	700	40	400	-	910	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER I	Full Time	-	-	-	-	-	-	-	30	700	40	400	-	910	-	-	-	-	-	-	-	-	2,080	1.00
MAINTENANCE WORKER II	Full Time	-	-	-	-	-	-	-	30	700	40	400	-	910	-	-	-	-	-	-	-	-	2,080	1.00
UTILITY OPERATIONS COMPLIANCE INSPECTOR	Full Time	-	-	-	-	-	-	-	30	850	30	400	-	770	-	-	-	-	-	-	-	-	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
MT & WQ SUPERINTENDENT	Full Time	-	-	-	-	-	-	-	-	-	-	1,040	-	-	-	1,040	-	-	-	-	-	-	2,080	1.00
UTILITY OPS CREW CHIEF	Full Time	-	-	-	-	-	-	-	30	700	40	400	-	910	-	-	-	-	-	-	-	-	2,080	1.00
UTILITY OPS CREW CHIEF	Full Time	-	-	-	-	-	-	-	30	700	40	400	-	910	-	-	-	-	-	-	-	-	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
LEAD PARKS FACILITIES BEACH MAINT WRKS	Full Time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080	2,080	1.00
Engineering Seasonal	Temporary	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0.24
NTEC Seasonal	Temporary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	350	350	0.17
R&P Seasonal	Temporary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,044	1,139	750	2,177	-	6,110	2.94
Ops Seasonal	Temporary	-	-	-	-	-	-	-	30	700	40	400	-	910	-	-	-	-	-	-	-	-	2,080	1.00
0	Temporary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget	Total Hours	60	9,860	12,480	2,080	801	8,320	6,240	2,852	9,528	3,722	10,584	1,300	13,702	1,628	3,484	3,062	5,852	3,519	3,055	4,081	8,970	115,120	55.35
Budget	FTE		4.74	6.00	1.00	0.39	4.00	3.00	1.37	4.58	1.79	5.09	0.63	6.59	0.78	1.68	1.47	2.81	1.69	1.47	1.96	4.31	55.35	
Prior Year Budget	Total FTE's		5.00	6.00	1.00	0.64	4.00	2.00	1.22	5.76	2.02	3.19	1.42	6.45	0.95	1.43	1.92	2.80	0.59	1.69	0.80	4.91	53.78	
Increase(Decrease) from Prior Year			(0.26)	-	-	(0.25)	-	1.00	0.16	(1.18)	(0.23)	1.89	(0.80)	0.14	(0.17)	0.25	(0.45)	0.01	1.10	(0.22)	1.16	(0.60)	1.57	

Budget 2025

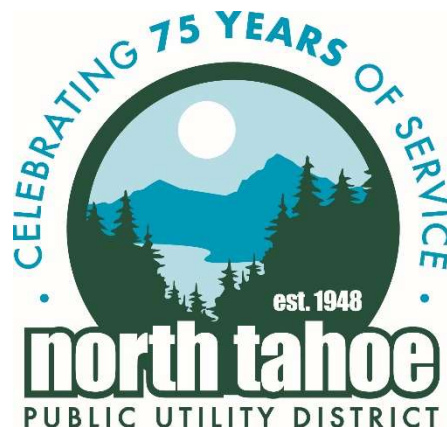
	General & Administrative											
Income Statement	Wastewater		Water		Recreation & Parks		Fleet & Equipment		Total			
Operations												
Operating Revenue	\$	4,985,846	\$	5,336,573	\$	1,364,789	\$	-	\$	30,000	\$	11,717,208
Internal Revenue		48,957		61,889		96,730		-		-		207,577
Total Operating Revenue	\$	5,034,803	\$	5,398,462	\$	1,461,519	\$	-	\$	30,000	\$	11,924,785
Salaries and Wages	\$	(1,427,168)	\$	(1,039,947)	\$	(1,113,611)	\$	(155,410)	\$	(2,339,592)	\$	(6,075,729)
Employee Benefits		(791,936)		(565,788)		(577,368)		(95,880)		(1,119,876)		(3,150,848)
Outside Services/Contractual		(262,660)		(219,328)		(292,975)		(12,720)		(727,993)		(1,515,676)
Utilities		(229,470)		(347,205)		(126,813)		(10,800)		(135,104)		(849,392)
Other Operating Expenses		(274,190)		(476,380)		(222,395)		(227,700)		(590,777)		(1,791,442)
Insurance		(98,596)		(98,596)		(98,596)		(58,919)		(108,046)		(462,751)
Internal Expense		(15,114)		(17,812)		(70,506)		(1,678)		(102,467)		(207,577)
Debt Service		-		(23,997)		-		-		(20,000)		(43,997)
Depreciation		(1,278,806)		(1,344,774)		(842,561)		(256,378)		(157,167)		(3,879,686)
Total Operating Expense	\$	(4,377,939)	\$	(4,133,827)	\$	(3,344,824)	\$	(819,485)	\$	(5,301,022)	\$	(17,977,098)
Operating Contribution	\$	656,864	\$	1,264,635	\$	(1,883,305)	\$	(819,485)	\$	(5,271,022)	\$	(6,052,313)
Allocation of Base		-		-		-		-		-		-
Allocation of Fleet		(355,572)		(335,807)		(128,106)		819,485		-		-
Allocation of General & Administrative		(1,951,351)		(1,847,632)		(1,472,039)		-		5,271,022		-
Operating Income(Loss)	\$	(1,650,059)	\$	(918,804)	\$	(3,483,450)	\$	-	\$	0	\$	(6,052,313)
Non-Operations												
Property Tax Revenue	\$	-	\$	3,200,000	\$	2,800,000	\$	100,000	\$	800,000	\$	6,900,000
Community Facilities District (CFD 94-1)		-		-		682,900		-		-		682,900
Grant Revenue		-		43,000		415,000		-		-		458,000
Interest		-		-		-		-		100,000		100,000
Other Non-Op Revenue		-		-		-		-		76,989		76,989
Capital Contribution		-		-		-		-		-		-
Other Non-Op Expenses		(47,021)		(49,182)		(36,761)		(6,490)		(210,546)		(350,000)
Income(Loss)	\$	(1,697,081)	\$	2,275,014	\$	377,689	\$	93,510	\$	766,443	\$	1,815,576
Additional Funding Sources												
Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Transfers		-		-		-		-		-		-
Balance	\$	(1,697,081)	\$	2,275,014	\$	377,689	\$	93,510	\$	766,443	\$	1,815,576

North Tahoe Public Utility District

DRAFT

Fiscal Year
2025/2026

Capital Budget



WASTEWATER

Description	Return to Reserves	Rollforward	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total Budget
Packaged Satellite Sewer Pump Station Improvements Project S-1, S-2, N-2, D-2, D-5, S-3*	\$ (13,279)							\$ -
Lower Lateral CIPP Rehabilitation			\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 430,000
Sewer Force Main Improvements	\$ 12,057							\$ -
Sewer Force Main Improvements	\$ 70,000		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 430,000
Lower Lateral Replacement	\$ 70,000			\$ 85,000		\$ 85,000		\$ 170,000
Sewer Collection System Improvements	\$ 25,000		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 430,000
Gravity Main Rehabilitation and Replacement				\$ 50,000	\$ 800,000	\$ 1,600,000	\$ 1,700,000	\$ 4,150,000
Sewage Export System Inspection/Analysis Predesign/Construction **		\$ 120,092		\$ 750,000				\$ 750,000
Satellite PS Rehabilitation Design	\$ (13,424)							\$ -
SCADA Infrastructure Improvements	\$ 11,209		\$ 85,000	\$ 85,000				\$ 170,000
Sewage Pump Station Improvements	\$ (15,000)		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 425,000
Pavement Maintenance - Slurry Seal	\$ 7,626			\$ 30,000				\$ 30,000
Satellite PS Improvements Project - 3 Stations Phase 1		\$ (27,041)	\$ 1,200,000					\$ 1,200,000
Satellite PS Improvements Project - 2 Stations Phase 2			\$ 80,000	\$ 600,000				\$ 680,000
Satellite PS Improvements Project - 3 Stations Phase 3				\$ 100,000	\$ 1,100,000			\$ 1,200,000
Grinder Station Replacement					\$ 40,000	\$ 200,000		\$ 240,000
State Route 28 Adjust Structures - Wastewater		\$ 65,000	\$ 85,000					\$ 85,000
Total Capital	\$ 154,189	\$ 158,051	\$ 1,790,000	\$ 2,040,000	\$ 2,280,000	\$ 2,225,000	\$ 2,055,000	\$ 10,390,000
EBIDA less Contributed Capital			\$ 401,381					
Debt Service			\$ -	\$ -	\$ -	\$ -	\$ -	
Addition(Depletion) of Reserves			\$ (1,388,619)	\$ (2,040,000)	\$ (2,280,000)	\$ (2,225,000)	\$ (2,055,000)	

WATER

Description	Return to Reserves	Rollforward	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total Budget
Brockway Drinking Water and Fire Protection Infrastructure*	\$ 387,277							\$ -
National Ave Water Treatment Plant Equipment End-of-Life Replacement **		\$ (19,969)	\$ 300,000	\$ 250,000	\$ 1,700,000	\$ 400,000		\$ 2,650,000
Trout Fire Protection Water Infrastructure**		\$ 1,966,116						\$ -
Water PS Mechanical and Electrical Improvements	\$ (9,662)		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 430,000
Water Facility Improvements	\$ 22,992		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 430,000
Pavement Maintenance - Slurry Seal	\$ (8,522)			\$ 30,000			\$ 35,000	\$ 65,000
Smart Metering Infrastructure Improvements		\$ 1,131,933	\$ 800,000					\$ 800,000
Carnelian Woods Booster Station 2 Pump	\$ (51,651)							\$ -
CW Service Lateral/Meter Repl and Brook Fox TP Water Service- Phase II	\$ 20,613							\$ -
State Route 28 Adjust Structures - Water			\$ 21,000					\$ 21,000
SR28 / SR267 Watermain Relocation					\$ 225,000			\$ 225,000
Brook and Salmon Drinking Water and Fire Protection Infrastructure			\$ 50,000	\$ 1,500,000				\$ 1,550,000
Brockway Fire Protection Water Infrastructure					\$ 50,000	\$ 2,300,000		\$ 2,350,000
Speckled Service Replacements			\$ 375,000					\$ 375,000
Brockway Hillside Service Replacements						\$ 200,000		\$ 200,000
Carnelian Woods Service Replacements				\$ 150,000	\$ 150,000			\$ 300,000
Water System Consolidation			\$ 200,000					\$ 200,000
Commonwealth to Kingswood SR 267 Undercrossing Replacement						\$ 150,000		\$ 150,000
Zone 2 to Zone 1 Pressure Reducing Valve Connection			\$ 100,000					\$ 100,000
Plaza Circle Loop Watermain							\$ 250,000	\$ 250,000
Dollar Cove Drinking Water and Fire Protection Infrastructure							\$ 50,000	\$ 50,000
Kings Beach Tank Site Security Improvements							\$ 70,000	\$ 70,000
Kings Beach SR 28 Water and Fire Infrastructure						\$ 50,000	\$ 2,500,000	\$ 2,550,000
Total Capital	\$ 361,047	\$ 3,078,080	\$ 2,016,000	\$ 2,100,000	\$ 2,295,000	\$ 3,270,000	\$ 3,085,000	\$ 12,766,000
EBIDA less Contributed Capital			\$ 1,688,304					
Debt Service			\$ 446,000				\$ -	
Addition(Depletion) of Reserves			\$ (773,696)	\$ (2,100,000)	\$ (2,295,000)	\$ (3,270,000)	\$ (3,085,000)	

RECREATION & PARKS

Description	Return to Reserves	Rollforward	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total Budget
Joint Needs Analysis - NTPUD/TCPUD Phase III *	\$ 54,844							\$ -
Wayfinding and Destination Signage Project *		\$ 122,446						\$ -
NTEC Architectural Planning Study *		\$ 16,636						\$ -
Pickleball Plaza Improvements *		\$ 267,634	\$ 250,000					\$ 250,000
NTEC Emergency Generator *		\$ 277,833	\$ 40,000					\$ 40,000
NTEC - Furnishings, Fixtures and Building Improvements	\$ (30,863)		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Park Facility Improvements	\$ (45,644)		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 300,000
Pavement Maintenance	\$ 27,372				\$ 40,000	\$ 500,000		\$ 540,000
NTRP Multi-Purpose Trail Connection		\$ (784)	\$ 2,000,000					\$ 2,000,000
Secline Property Improvements (Design)		\$ 54,975	\$ 210,000	\$ 120,000	\$ 1,000,000			\$ 1,330,000
Regional Park Parking Management		\$ 17,051	\$ 150,000					\$ 150,000
Pinedrop Trail Reconstruction (Design)			\$ 150,000	\$ 500,000				\$ 650,000
NTEC - Bathroom Remodel		\$ (17,442)	\$ 350,000					\$ 350,000
NTEC - Lakeview Lighting			\$ 60,000					\$ 60,000
TVRA Dredging Project				\$ 400,000				\$ 400,000
Parks Building Improvements					\$ 60,000			\$ 60,000
TVRA East End Improvements (Design)						\$ 60,000		\$ 60,000
NTRP - Skate Park & Basketball Courts (Design)				\$ 20,000	\$ 150,000			\$ 170,000
NTRP - ADA/Parking Improvements at Field #5					\$ 20,000	\$ 60,000	\$ 600,000	\$ 680,000
NTRP - Field #1 Electrical Improvements							\$ 250,000	\$ 250,000
NTRP - Ramada						\$ 120,000		\$ 120,000
TVRA - Bathroom Remodel (Design)						\$ 60,000		\$ 60,000
NTRP - Bocce Courts						\$ 20,000	\$ 200,000	\$ 220,000
TVRA Floating Dock Replacement				\$ 100,000				\$ 100,000
NTEC - Carpet Replacement							\$ 160,000	\$ 160,000
NTEC - HVAC Improvements							\$ 100,000	\$ 100,000
Total Capital	\$ 5,709	\$ 738,349	\$ 3,320,000	\$ 1,250,000	\$ 1,380,000	\$ 930,000	\$ 1,420,000	\$ 8,300,000
EBIDA less Contributed Capital			\$ (311,611)					
Debt Service			\$ -	\$ -	\$ -	\$ -	\$ -	
Addition(Depletion) of Reserves			\$ (3,631,611)	\$ (1,250,000)	\$ (1,380,000)	\$ (930,000)	\$ (1,420,000)	

GENERAL & ADMINISTRATIVE AND BASE

Description	Return to Reserves	Rollforward	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total Budget
Base Administration Building Improvements	\$ 4,551		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Master Plan: Corporation Yard Layout *		\$ 64,527	\$ 90,000					\$ 90,000
Server and Network Equipment Replacement	\$ 66,946		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Administration Building Roof Improvements	\$ (18,009)							\$ -
Base Area Site Improvements	\$ 7,991							\$ -
Accounting Department Furniture	\$ 17,653							\$ -
Annex Vactor Bay Addition			\$ 450,000					\$ 450,000
Base Facility Detention Pond Fencing	\$ (15,443)							\$ -
Electric Vehicle Charging Station				\$ 60,000				\$ 60,000
Pavement Maintenance - Slurry Seal						\$ 40,000		\$ 40,000
Administration Building Carpet Replacement					\$ 75,000			\$ 75,000
Administration Building Interior Paint							\$ 60,000	\$ 60,000
Total Capital	\$ 63,689	\$ 64,527	\$ 580,000	\$ 100,000	\$ 115,000	\$ 80,000	\$ 100,000	\$ 975,000
EBIDA less Contributed Capital			\$ 7,813,975					
Debt Service			\$ -	\$ -	\$ -	\$ -	\$ -	
Addition(Depletion) of Reserves			\$ 7,233,975	\$ (100,000)	\$ (115,000)	\$ (80,000)	\$ (100,000)	

FLEET

Description	Return to Reserves	Rollforward	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total Budget
Truck: 3/4 ton 2500HD 4x4 GMC Sierra (qty 4 left to deliver)*	\$ 58,431							\$ -
Chevy Silverado 1500 (was Portable Water Pump)	\$ 2,144							\$ -
Compact Loader	\$ 27,744							\$ -
MultiHog Attachments	\$ 3,390		\$ 18,000					\$ 18,000
11-Yard Vac-Con			\$ 85,000	\$ 800,000				\$ 885,000
Parks Utility Cart			\$ 18,000					\$ 18,000
Portable Water Pump			\$ 120,000					\$ 120,000
Vacuum Excavation Trailer/Valve Exerciser			\$ 15,000	\$ 175,000				\$ 190,000
Vehicle Analyzer and Diagnostic Equipment			\$ 15,000					\$ 15,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra			\$ 65,000					\$ 65,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra			\$ 65,000					\$ 65,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra				\$ 70,000				\$ 70,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra					\$ 70,000			\$ 70,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra						\$ 70,000		\$ 70,000
Mechanical Wheelbarrow				\$ 25,000				\$ 25,000
Crane Truck				\$ 50,000	\$ 100,000			\$ 150,000
5-Yard Vac-Con				\$ 80,000	\$ 800,000			\$ 880,000
GMC Van							\$ 60,000	\$ 60,000
Total Capital	\$ 91,709	\$ -	\$ 401,000	\$ 1,200,000	\$ 970,000	\$ 70,000	\$ 60,000	\$ 2,701,000
EBIDA less Contributed Capital			\$ 251,630					
Debt Service			\$ -	\$ -	\$ -	\$ -	\$ -	
Addition(Depletion) of Reserves			\$ (149,370)	\$ (1,200,000)	\$ (970,000)	\$ (70,000)	\$ (60,000)	

Capital Improvement Program

5-Year Capital Plan Presentation

(FY 2025/26 – FY 2029/30)

Draft Capital Improvement Plan for FY 2025/26

NTPUD – Board of Directors Workshop

May 2, 2025



Budget Schedule

April 8, 2025 (Complete)

- Fiscal Year 2025/26 Strategic Focus and Draft Budget Parameters

May 2, 2025 (Today)

- FY 2025/26 Capital Improvement Budget
- 5-Year Capital Improvement Plan (2025/26 -2029/30)
- Facility Tour

May 13, 2025

- FY 2025/26 Budget Workshop

June 10, 2025

- Proposed Budget Approval

Discussion Topics

- Capital Improvement Program – 5-year Plan
 - Cost-of-Service Study (COSS) Completed with 5-year Water and Wastewater Rate Adjustments – March 7, 2024.
 - Entering Year 2 of Rate Adjustments.
 - CFO completed analysis of cash flow and reserves.
 - Balanced Expenses in 5-Year CIP to align with the COSS analysis.
 - No inflation shock built in. Utilized historical construction cost inflation in CIP.
- State and Federal Funding Opportunities

CIP Fund Level Comparison

- 5-Year Capital Improvement Program (FY 2024/25-FY 2028/29)
- 5-Year COSS CIP Planned Expenditures (FY 2024/25-FY 2028/29)

5-Year CIP (FY 2024/25-FY 2028/29)	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	TOTAL
WASTEWATER	\$ 650,500	\$ 1,309,000	\$ 1,936,000	\$ 2,586,500	\$ 2,683,000	\$ 9,165,000
WATER	\$ 3,300,000	\$ 3,527,000	\$ 989,500	\$ 3,185,500	\$ 2,849,000	\$ 13,851,000
RECREATION & PARKS	\$ 1,180,000	\$ 1,480,000	\$ 820,000	\$ 860,000	\$ 900,000	\$ 5,240,000
GENERAL & ADMINISTRATIVE AND BASE	\$ 355,000	\$ 100,000	\$ 40,000	\$ 40,000	\$ 80,000	\$ 615,000
FLEET	\$ 255,000	\$ 700,000	\$ 175,000	\$ 750,000	\$ 150,000	\$ 2,030,000
5-Year CIP Plan Previously Approved	\$ 5,740,500	\$ 7,116,000	\$ 3,960,500	\$ 7,422,000	\$ 6,662,000	\$ 30,901,000

5-Year CIP (FY 2024/25-FY 2028/29)	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	TOTAL
WASTEWATER	\$ 879,750	\$ 1,274,758	\$ 1,663,077	\$ 2,226,195	\$ 2,737,617	\$ 8,781,397
WATER	\$ 1,852,650	\$ 2,131,738	\$ 3,093,323	\$ 3,345,030	\$ 3,889,673	\$ 14,312,414
RECREATION & PARKS	\$ 1,165,000	\$ 610,000	\$ 430,000	\$ 1,580,000	\$ 946,250	\$ 4,731,250
GENERAL & ADMINISTRATIVE AND BASE	\$ 355,000	\$ 70,000	\$ 40,000	\$ 40,000	\$ 80,000	\$ 585,000
FLEET	\$ 205,000	\$ 675,000	\$ 150,000	\$ 750,000	\$ 150,000	\$ 1,930,000
5-Year COSS CIP Planned Expenditures	\$ 4,457,400	\$ 4,761,496	\$ 5,376,400	\$ 7,941,225	\$ 7,803,540	\$ 30,340,061

5-Year CIP Proposal for Board Approval



- 5-Year Capital Improvement Program (FY 2025/26—FY 2029/30)

5-Year CIP (FY 2024/25-FY 2028/29)	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	TOTAL
WASTEWATER	\$ 650,500	\$ 1,309,000	\$ 1,936,000	\$ 2,586,500	\$ 2,683,000	\$ 9,165,000
WATER	\$ 3,300,000	\$ 3,527,000	\$ 989,500	\$ 3,185,500	\$ 2,849,000	\$ 13,851,000
RECREATION & PARKS	\$ 1,180,000	\$ 1,480,000	\$ 820,000	\$ 860,000	\$ 900,000	\$ 5,240,000
GENERAL & ADMINISTRATIVE AND BASE	\$ 355,000	\$ 100,000	\$ 40,000	\$ 40,000	\$ 80,000	\$ 615,000
FLEET	\$ 255,000	\$ 700,000	\$ 175,000	\$ 750,000	\$ 150,000	\$ 2,030,000
5-Year CIP Plan Previously Approved	\$ 5,740,500	\$ 7,116,000	\$ 3,960,500	\$ 7,422,000	\$ 6,662,000	\$ 30,901,000

5-Year CIP (FY 2024/25-FY 2028/29)	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	TOTAL
WASTEWATER	\$ 879,750	\$ 1,274,758	\$ 1,663,077	\$ 2,226,195	\$ 2,737,617	\$ 8,781,397
WATER	\$ 1,852,650	\$ 2,131,738	\$ 3,093,323	\$ 3,345,030	\$ 3,889,673	\$ 14,312,414
RECREATION & PARKS	\$ 1,165,000	\$ 610,000	\$ 430,000	\$ 1,580,000	\$ 946,250	\$ 4,731,250
GENERAL & ADMINISTRATIVE AND BASE	\$ 355,000	\$ 70,000	\$ 40,000	\$ 40,000	\$ 80,000	\$ 585,000
FLEET	\$ 205,000	\$ 675,000	\$ 150,000	\$ 750,000	\$ 150,000	\$ 1,930,000
5-Year COSS CIP Planned Expenditures	\$ 4,457,400	\$ 4,761,496	\$ 5,376,400	\$ 7,941,225	\$ 7,803,540	\$ 30,340,061

5-Year CIP (FY 2025/26-FY 2029/30)	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	TOTAL
WASTEWATER	\$ 1,790,000	\$ 2,040,000	\$ 2,280,000	\$ 2,225,000	\$ 2,055,000	\$ 10,390,000
WATER	\$ 2,016,000	\$ 2,100,000	\$ 2,295,000	\$ 3,270,000	\$ 3,085,000	\$ 12,766,000
RECREATION & PARKS	\$ 3,320,000	\$ 1,250,000	\$ 1,380,000	\$ 930,000	\$ 1,420,000	\$ 8,300,000
GENERAL & ADMINISTRATIVE AND BASE	\$ 580,000	\$ 100,000	\$ 115,000	\$ 80,000	\$ 100,000	\$ 975,000
FLEET	\$ 401,000	\$ 1,200,000	\$ 970,000	\$ 70,000	\$ 60,000	\$ 2,701,000
5-Year CIP Plan Seeking Approval	\$ 8,107,000	\$ 6,690,000	\$ 7,040,000	\$ 6,575,000	\$ 6,720,000	\$ 35,132,000

Comparison with Prior Year 5-Year CIP Plan

Division	5-Year CIP (FY 2024/25-FY 2028/29)	5-Year CIP (FY 2025/26-FY 2029/30)	Change
WASTEWATER	\$ 9,165,000	\$ 10,390,000	\$ 1,225,000
WATER	\$ 13,851,000	\$ 12,766,000	\$ (1,085,000)
RECREATION & PARKS	\$ 5,240,000	\$ 8,300,000	\$ 3,060,000
GENERAL & ADMINISTRATIVE AND BASE	\$ 615,000	\$ 975,000	\$ 360,000
FLEET	\$ 2,030,000	\$ 2,701,000	\$ 671,000
Total Changes	\$ 30,901,000	\$ 35,132,000	\$ 4,231,000

- Wastewater–Gravity Main impact (FY 2024/25 versus FY 2029/30)
- Water–Accelerated Trout Project & Smart Meters offset by Brockway Fire Protection
- Recreation & Parks–Multipurpose Trail and other grant funded activity
- General & Administrative–Modification of Annex
- Fleet–Vacuum Truck

Wastewater 5-Year CIP – What is Changing?

WASTEWATER CIP

- Changes from FY 2024/25 5-year CIP to FY 2025/26 5-year CIP
 - Completed 75% Design 8 Satellite Sewer Pumping Stations. Preliminary construction cost estimates completed and inserted into CIP over next 3 years.
- Status Quo Projects in the CIP
 - Sewage Export System Analysis/Inspection – Complete system analysis and evaluation of condition assessment technologies.
 - Sewer main rehabilitation projects begin in 2027/28 based on review of condition assessment data.
 - Utilize condition assessment from EAM (Lucity) to prioritize sewer main segment & District owned lateral rehabilitations.
 - State Route 28 adjust structures contract with CalTrans.

Proposed 5-Year Wastewater CIP



WASTEWATER PROJECTS	Return to Reserves	Rollforward	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total Budget
Packaged Satellite Sewer Pump Station Improvements Project S-1, S-2, N-2, D-2, D-5, S-3*	\$ (13,279)							\$ -
Lower Lateral CIPP Rehabilitation	\$ -		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 430,000
Sewer Force Main Improvements	\$ 12,057							
Sewer Force Main Improvements	\$ 70,000		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 430,000
Lower Lateral Replacement	\$ 70,000			\$ 85,000		\$ 85,000		\$ 170,000
Sewer Collection System Improvements	\$ 25,000		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 430,000
Gravity Main Rehabilitation and Replacement				\$ 50,000	\$ 800,000	\$ 1,600,000	\$ 1,700,000	\$ 4,150,000
Sewage Export System Inspection/Analysis Predesign/Construction **		\$ 120,092		\$ 750,000				\$ 750,000
Satellite PS Rehabilitation Design	\$ (13,424)							\$ -
SCADA Infrastructure Improvements	\$ 11,209		\$ 85,000	\$ 85,000				\$ 170,000
Sewage Pump Station Improvements	\$ (15,000)		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 425,000
Pavement Maintenance - Slurry Seal	\$ 7,626			\$ 30,000				\$ 30,000
Satellite PS Improvements Project - 3 Stations Phase 1		\$ (27,041)	\$ 1,200,000					\$ 1,200,000
Satellite PS Improvements Project - 2 Stations Phase 2		\$ -	\$ 80,000	\$ 600,000				\$ 680,000
Satellite PS Improvements Project - 3 Stations Phase 3		\$ -		\$ 100,000	\$ 1,100,000			\$ 1,200,000
Grinder Station Replacement		\$ -			\$ 40,000	\$ 200,000		\$ 240,000
State Route 28 Adjust Structures - Wastewater		\$ 65,000	\$ 85,000					\$ 85,000
Total Capital	\$ 154,188	\$ 158,051	\$ 1,790,000	\$ 2,040,000	\$ 2,280,000	\$ 2,225,000	\$ 2,055,000	\$ 10,390,000

Water 5-Year CIP – What is Changing?

WATER CIP

- Changes from FY 2024/25 5-year CIP to FY 2025/26 5-year CIP
 - Convert all water meters to smart meters. Received \$500,000 Bureau of Reclamation Grant. Previously a 2027/28 Project.
 - Replace services on Speckled, Resume Carnelian Woods Services in 2026/27.
 - Install Tahoe Main Zone 2 to Zone 1 Water System interconnection; Received \$50,000 grant from PCWA.
- Status Quo Projects in the CIP
 - Trout Fire Protection Water Infrastructure – Awarded by Board in March. Start construction in July. EPA Grant of \$1,250,000.
 - National Ave Water Treatment Plant Equipment Assessment – Proceeding through assessment to Predesign/Design phase.
 - Annual projects to repair and replace water infrastructure assets (pumps, valves, SCADA, motors, building improvements).

Proposed 5-Year Water CIP



WATER PROJECTS	Return to Reserves	Rollforward	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total Budget
Brockway Drinking Water and Fire Protection Infrastructure*	\$ 387,227							\$ -
National Ave Water Treatment Plant Equipment End-of-Life Replacement **		\$ (19,969)	\$ 300,000	\$ 250,000	\$ 1,700,000	\$ 400,000		\$ 2,650,000
Trout Fire Protection Water Infrastructure**		\$ 1,966,116	\$ -					\$ -
Water PS Mechanical and Electrical Improvements	\$ (9,662)		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 430,000
Water Facility Improvements	\$ 22,992		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 430,000
Pavement Maintenance - Slurry Seal	\$ (8,522)			\$ 30,000			\$ 35,000	\$ 65,000
Smart Metering Infrastructure Improvements		\$ 1,131,933	\$ 800,000					\$ 800,000
Carnelian Woods Booster Station 2 Pump	\$ (51,651)							\$ -
CW Service Lateral/Meter Repl and Brook Fox TP Water Service- Phase II	\$ 20,613							\$ -
State Route 28 Adjust Structures - Water			\$ 21,000					\$ 21,000
SR28 / SR267 Watermain Relocation					\$ 225,000			\$ 225,000
Brook and Salmon Drinking Water and Fire Protection Infrastructure			\$ 50,000	\$ 1,500,000				\$ 1,550,000
Brockway Fire Protection Water Infrastructure					\$ 50,000	\$ 2,300,000		\$ 2,350,000
Speckled Service Replacements			\$ 375,000					\$ 375,000
Brockway Hillside Service Replacements						\$ 200,000		\$ 200,000
Carnelian Woods Service Replacements				\$ 150,000	\$ 150,000			\$ 300,000
Water System Consolidation			\$ 200,000					\$ 200,000
Commonwealth to Kingswood SR 267 Undercrossing Replacement						\$ 150,000		\$ 150,000
Zone 2 to Zone 1 Pressure Reducing Valve Connection			\$ 100,000					\$ 100,000
Plaza Circle Loop Watermain							\$ 250,000	\$ 250,000
Dollar Cove Drinking Water and Fire Protection							\$ 50,000	\$ 50,000
Kings Beach Tank Site Security Improvements							\$ 70,000	\$ 70,000
Kings Beach SR 28 Water and Fire Infrastructure						\$ 50,000	\$ 2,500,000	\$ 2,550,000
Total Capital	\$ 360,997	\$ 3,078,080	\$ 2,016,000	\$ 2,100,000	\$ 2,295,000	\$ 3,270,000	\$ 3,085,000	\$ 12,766,000

R&P 5-Year CIP – What is Changing?

RECREATION CIP

- Changes from FY 2024/25 5-year CIP to FY 2025/26 5-year CIP
 - Pushed Dredging back to 2026/27 based on high Lake levels.
 - Add Construction funding for NTEC Bathroom Remodel.
 - Secline Supplemental Environmental Project in 2027/28.
- Status Quo Projects in the CIP
 - Pickleball Plaza Improvements Project. \$250,000 in secured grant funding for construction.
 - Construction Phase of NTRP Multi-Purpose Trail Connection Project. \$1.5 million in secured grant funding for construction.
 - Pinedrop Trail Reconstruction – \$500,000 Grant Funding for Design. No construction funds budgeted.
 - Received additional FEMA Funding for NTEC Emergency Generator construction.
 - Recurring CIP for small projects at NTRP and NTEC.
 - Continue NTRP Parking Management Project.

Proposed 5-Year Recreation & Parks CIP



RECREATION & PARKS PROJECTS	Return to Reserves	Rollforward	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total Budget
Joint Needs Analysis - NTPUD/TCPUD Phase III *	\$ 54,844							\$ -
Wayfinding and Destination Signage Project *		\$ 122,446						\$ -
NTEC Architectural Planning Study *		\$ 16,636						\$ -
Pickleball Plaza Improvements *		\$ 267,634	\$ 250,000					\$ 250,000
NTEC Emergency Generator *		\$ 277,833	\$ 40,000					\$ 40,000
NTEC - Furnishings, Fixtures and Building Improvements	\$ (30,863)		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Park Facility Improvements	\$ (45,618)							\$ -
Park Facility Improvements	\$ (26)		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 300,000
Pavement Maintenance	\$ 27,372				\$ 40,000	\$ 500,000		\$ 540,000
NTRP Multi-Purpose Trail Connection		\$ (784)	\$ 2,000,000					\$ 2,000,000
Secline Property Improvements (Design)		\$ 54,975	\$ 210,000	\$ 120,000	\$ 1,000,000			\$ 1,330,000
Regional Park Parking Management		\$ 17,051	\$ 150,000					\$ 150,000
TVRA Dredging Project				\$ 400,000				\$ 400,000
Parks Building Improvements					\$ 60,000			\$ 60,000
Pinedrop Trail Reconstruction (Design)			\$ 150,000	\$ 500,000				\$ 650,000
TVRA East End Improvements (Design)						\$ 60,000		\$ 60,000
NTRP - Skate Park & Basketball Courts (Design)				\$ 20,000	\$ 150,000			\$ 170,000
NTRP - ADA/Parking Improvements at Field #5					\$ 20,000	\$ 60,000	\$ 600,000	\$ 680,000
NTRP - Field #1 Electrical Improvements							\$ 250,000	\$ 250,000
NTRP - Ramada						\$ 120,000		\$ 120,000
NTEC - Bathroom Remodel		\$ (17,442)	\$ 350,000					\$ 350,000
TVRA - Bathroom Remodel (Design)						\$ 60,000		\$ 60,000
NTRP - Bocce Courts						\$ 20,000	\$ 200,000	\$ 220,000
TVRA Floating Dock Replacement				\$ 100,000				\$ 100,000
NTEC - Lakeview Lighting			\$ 60,000					\$ 60,000
NTEC - Carpet Replacement							\$ 160,000	\$ 160,000
NTEC - HVAC Improvements							\$ 100,000	\$ 100,000
Total Capital	\$ 5,709	\$ 738,349	\$ 3,320,000	\$ 1,250,000	\$ 1,380,000	\$ 930,000	\$ 1,420,000	\$ 8,300,000

Fleet and Base

- Administration/Base
 - Annex Building Extension for new 40-foot Vacuum Excavation Truck.
 - Master Plan and Corp Yard Design. No construction funds budgeted.
 - Recurring project for Base Admin Building Improvements.
 - Recurring network server replacements.
- Fleet
 - Place Order for Vacuum Excavation Truck – 12-to-15-month delivery.
 - Two ½ Ton Service Trucks.
 - Emergency trailered engine driven water pump.
 - Vacuum Excavation/Valve Exerciser combination machine.
 - Miscellaneous smaller equipment.

Proposed 5-Year Base CIP



GENERAL & ADMIN AND BASE PROJECTS	Return to Reserves	Rollforward	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total Budget
Base Administration Building Improvements	\$ 4,551		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Master Plan: Corporation Yard Layout *		\$ 64,527	\$ 90,000					\$ 90,000
Server and Network Equipment Replacement	\$ 17,245							\$ -
Server and Network Equipment Replacement	\$ 49,701		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Administration Building Roof Improvements **	\$ (20,698)							\$ -
Base Facility Detention Pond Fencing	\$ (15,443)							\$ -
Administration Building Roof Improvements	\$ 2,688							\$ -
Base Area Site Improvements	\$ 7,991							\$ -
Accounting Department Furniture	\$ 17,653							\$ -
Electric Vehicle Charging Station				\$ 60,000				\$ 60,000
Pavement Maintenance - Slurry Seal						\$ 40,000		\$ 40,000
Administration Building Carpet Replacement					\$ 75,000			\$ 75,000
Administration Building Interior Paint							\$ 60,000	\$ 60,000
Annex Vector Bay Addition			\$ 450,000					\$ 450,000
Total Capital	\$ 63,689	\$ 64,527	\$ 580,000	\$ 100,000	\$ 115,000	\$ 80,000	\$ 100,000	\$ 975,000

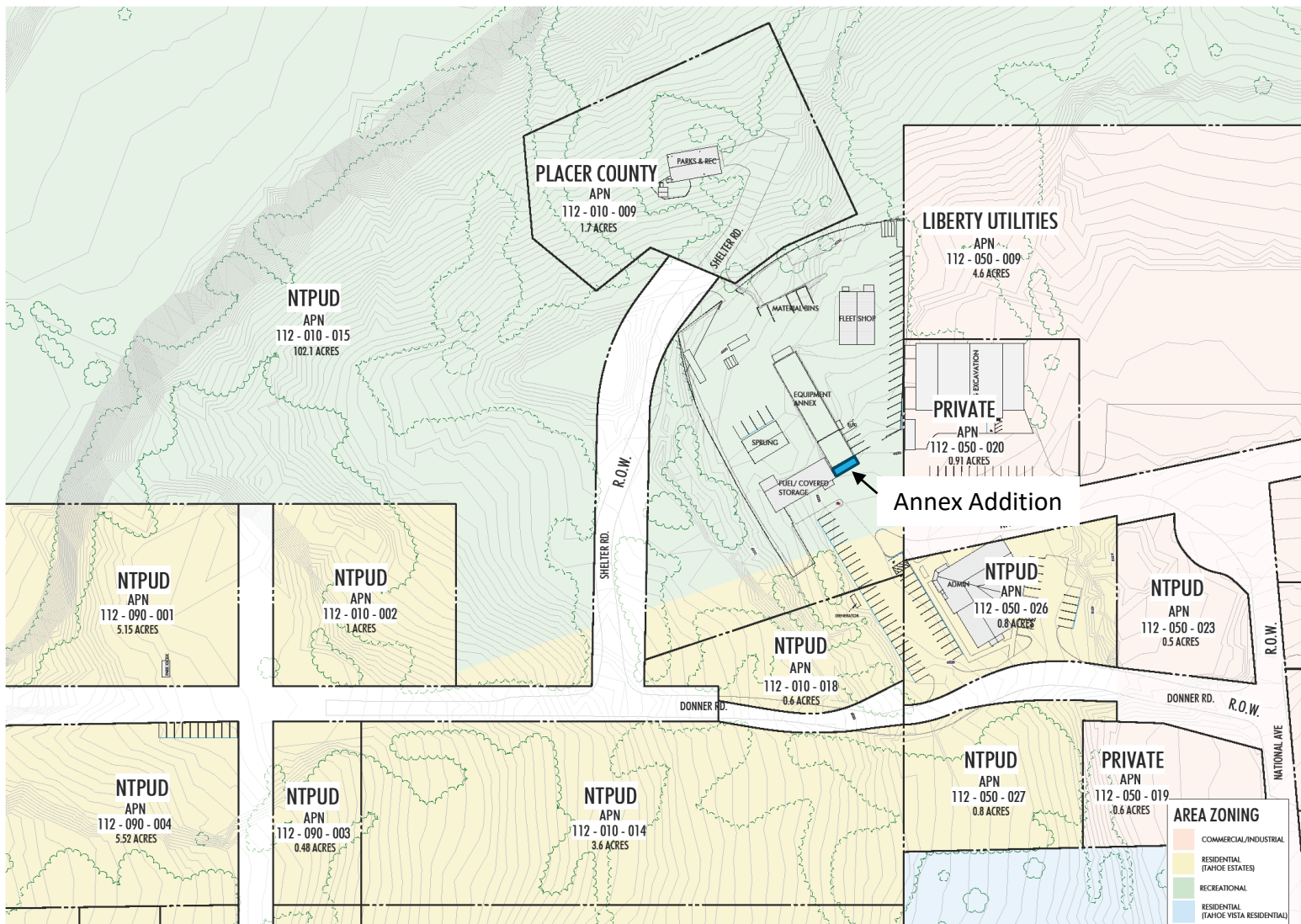
Proposed 5-Year Fleet CIP



FLEET PURCHASES	Return to Reserves	Rollforward	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	Total Budget
Truck: 3/4 ton 2500HD 4x4 GMC Sierra (qty 4 left to Mechanical Wheelbarrow	\$ 58,431							\$ -
Chevy Silverado 1500 (was Portable Water Pump)	\$ 60,000			\$ 25,000				\$ 25,000
11-Yard Vac-Con			\$ 85,000	\$ 800,000				\$ 885,000
Compact Loader	\$ 27,744							\$ -
Crane Truck				\$ 50,000	\$ 100,000			\$ 150,000
5-Yard Vac-Con				\$ 80,000	\$ 800,000			\$ 880,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra			\$ 65,000					\$ 65,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra			\$ 65,000					\$ 65,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra				\$ 70,000				\$ 70,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra					\$ 70,000			\$ 70,000
Truck: 1/2 ton 1500HD 4x4 GMC Sierra						\$ 70,000		\$ 70,000
MultiHog Attachments	\$ 3,390		\$ 18,000					\$ 18,000
Parks Utility Cart			\$ 18,000					\$ 18,000
Portable Water Pump			\$ 120,000					\$ 120,000
Vacuum Excavation Trailer/Valve Exerciser			\$ 15,000	\$ 175,000				\$ 190,000
GMC Van							\$ 60,000	\$ 60,000
Vehicle ANALyzer and Diagnostic Equipment			\$ 15,000					\$ 15,000
Total Capital	\$ 149,566	\$ -	\$ 401,000	\$ 1,200,000	\$ 970,000	\$ 70,000	\$ 60,000	\$ 2,701,000

State and Federal Funding

- Federal Funding for Water Infrastructure for Fire Suppression
- Bureau of Reclamation Water Meters
- Placer County Capital Projects Advisory TOT/TBID Grants
- Placer County Park Dedication Fees
- Proposition 68 California Park Bond Grants
- California Habitat Conservation Fund Grants
- California Tahoe Conservancy Grants



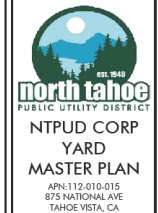
EXISTING SITE PLAN - EXISTING PROPERTY LINES & ZONING/SUBDISTRICTS



NOTE:
PROPERTY LINE & ZONING EXHIBIT COMPILED FROM MULTIPLE SOURCES FOR THE PURPOSE OF COORDINATION WITH PLACER COUNTY GIS DATA ONLY

WY ARCHITECTS

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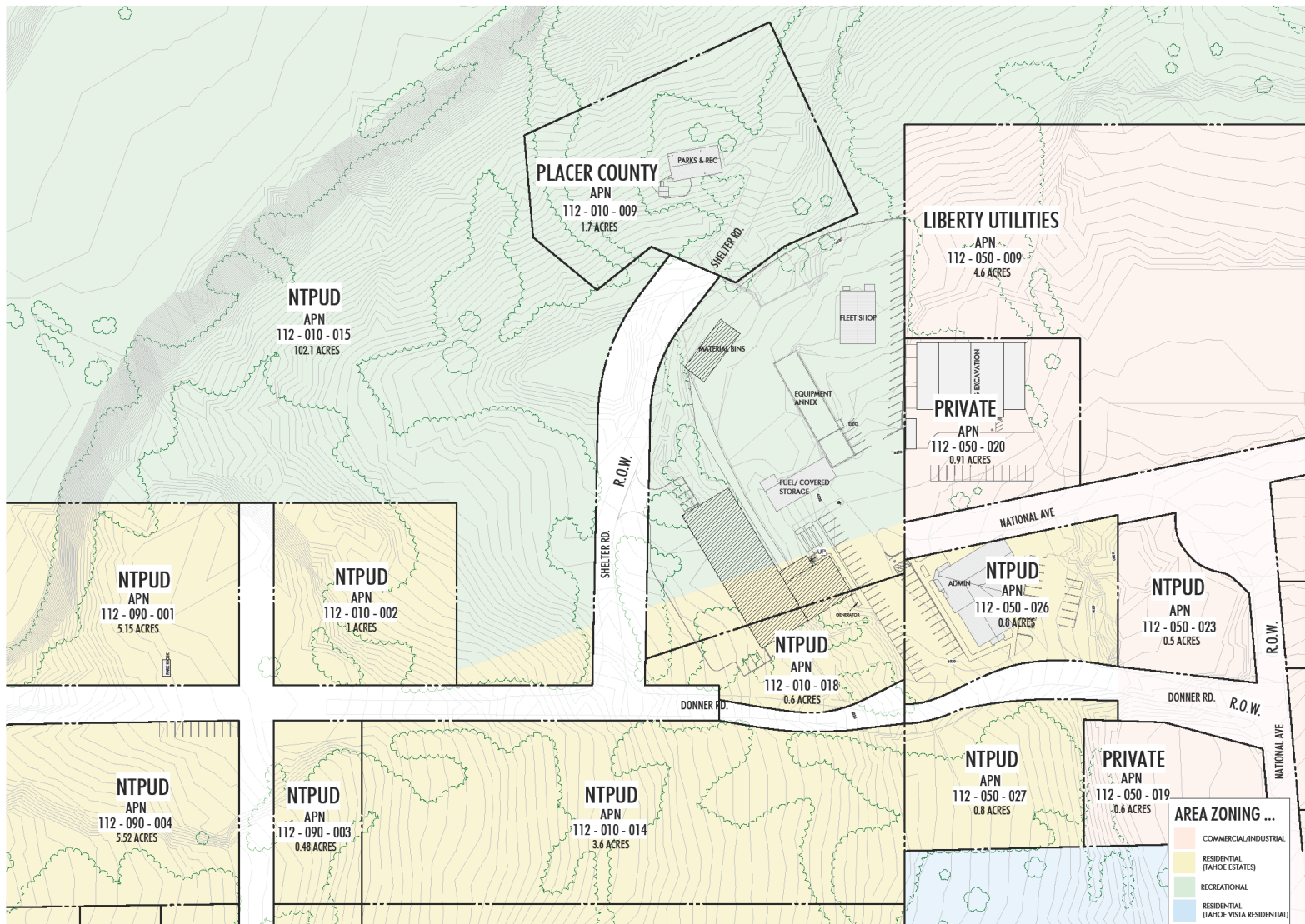


REVISIONS

PROJECT NO. 24013.00
SCALE As indicated
DATE FEB 2025
SHEET TITLE

EXISTING SITE PLAN - EXISTING PROPERTY LINES & ZONING/SUBDISTRICTS

A1.1



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WY ARCHITECTS

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**NTPUD CORP
YARD
MASTER PLAN**

APN: 112-010-015
875 NATIONAL AVE
TAHOE VISTA, CA

REVISIONS

PROJECT NO.
24013.00

SCALE
As indicated

DRAWN BY
Author

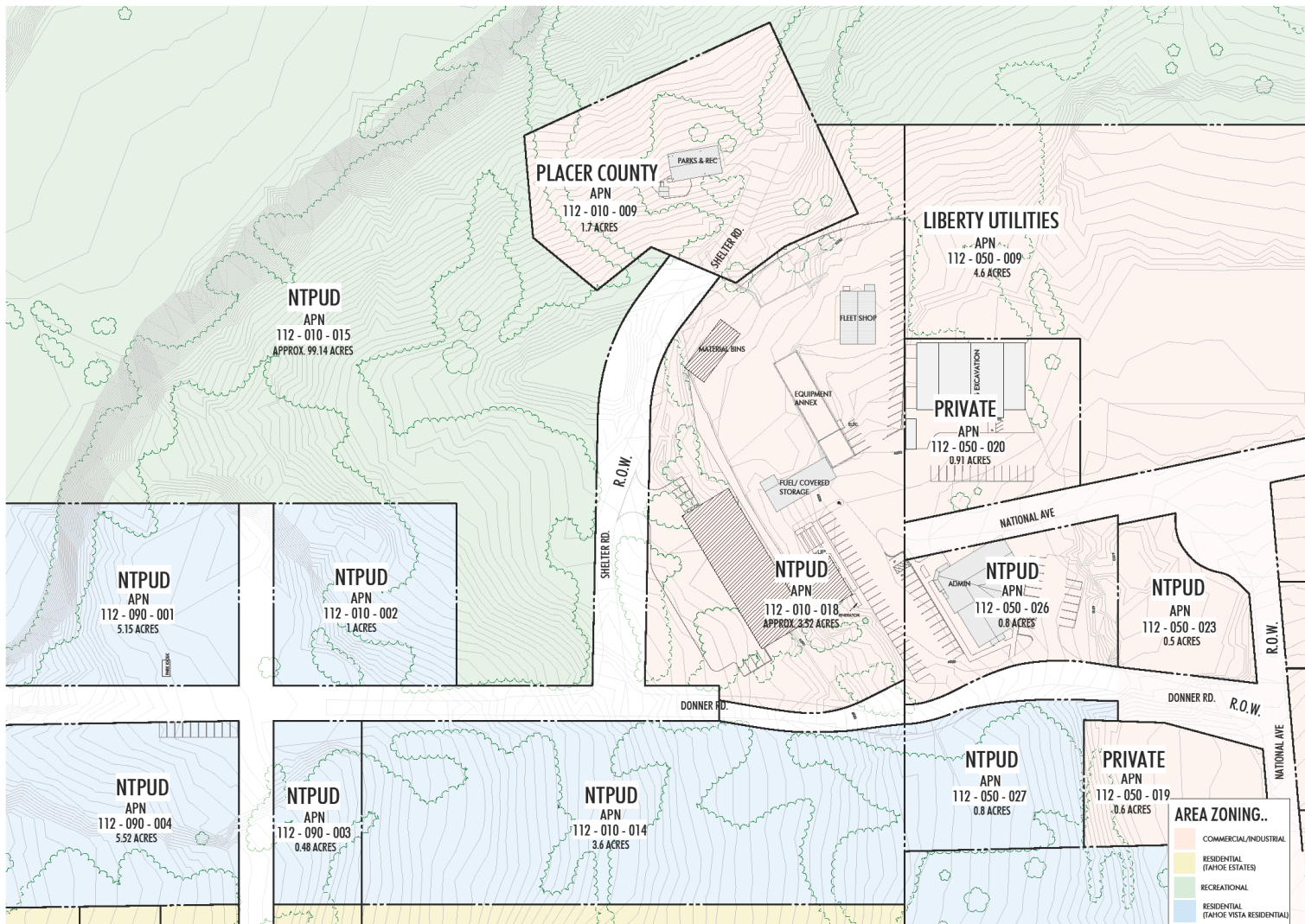
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DATE
FEB 2025

SHEET TITLE
**PROPOSED SITE PLAN
- EXISTING PROPERTY
LINES &
ZONING/SUBDISTRICTS**

SHEET NO.

A1.2



PROPOSED SITE PLAN - PROPOSED PROPERTY LINES & ZONING/SUBDISTRICTS

00 25 50 100 FEET



NOTE: PROPERTY LINE & ZONING EXHIBIT COMPILED FROM MULTIPLE SOURCES FOR THE PURPOSE OF COORDINATION WITH PLACER COUNTY GIS DATA ONLY

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**NTCPD CORP
YARD
MASTER PLAN**
APN: 112-010-015
875 NATIONAL AVE
TAHOE VISTA, CA

REVISIONS

PROJECT NO.
24013.00

SCALE PROJECT NO.

As indicated

DESIGNED

Author Checker

DATE

FEB 2025

SHEET TITLE

PROPOSED SITE PLAN

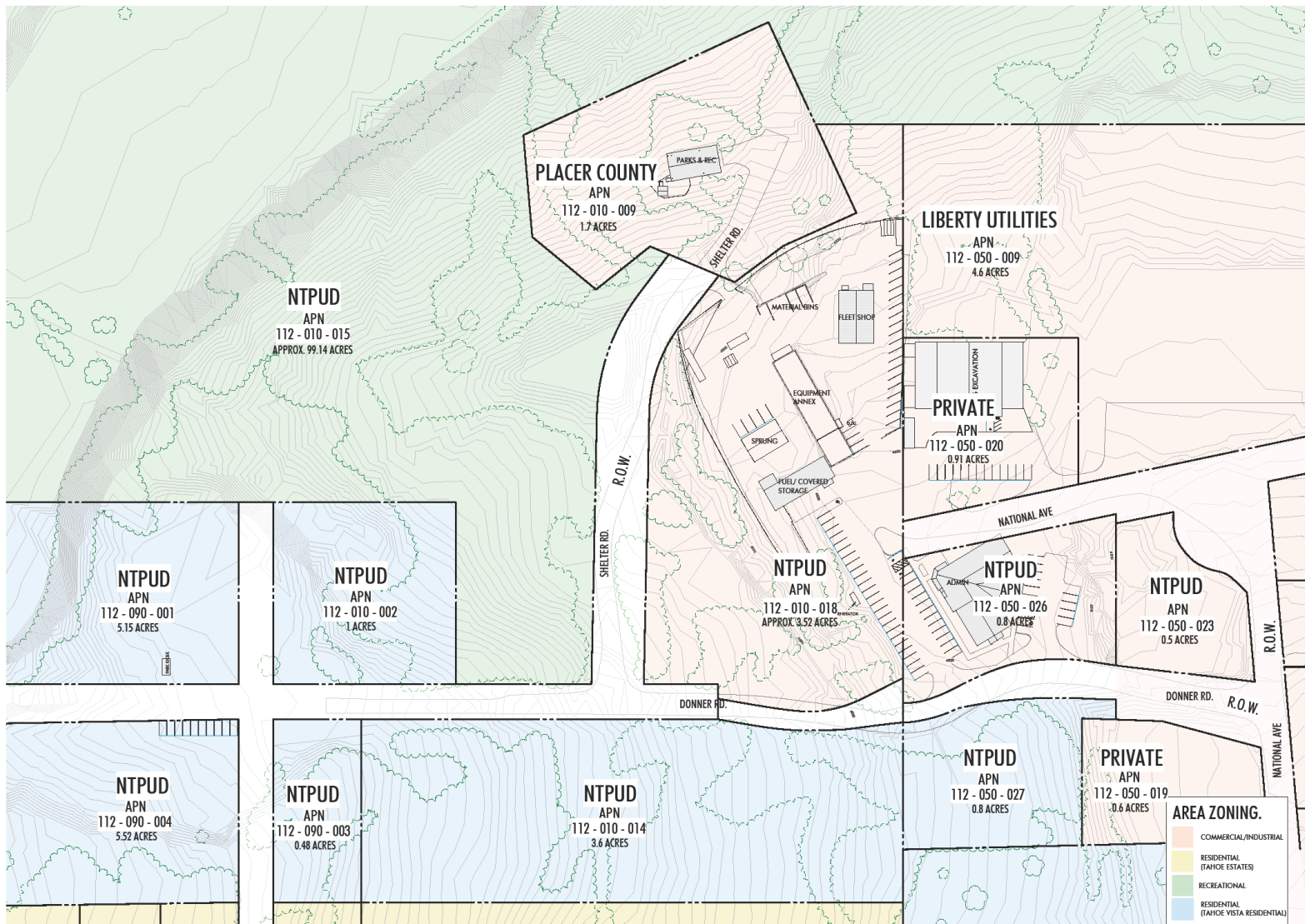
- PROPOSED

PROPERTY LINES &

ZONING/SUBDISTRICTS

SHEET NO.

A1.2B



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SHEET TITLE

EXISTING SITE PLAN -
PROPOSED PROPERTY
LINES &
ZONING/SUBDISTRICTS

A1.1B

Facility Tour

Fiscal Year 2025-2026 Strategic Focus

Draft Budget Parameters

April 8, 2025



Areas of Emphasis

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

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

Budget Structure and Preparation

Recurring with Continuous Refinement

- Manage continued impacts of recent economic trends – increased near term uncertainty
- Seasonal fluctuations of trended budget
- Property Tax
- RDA
- CalPERS Unfunded Liability and Pension Expense expectations
- Utility Rates
 - Implement rate adjustment effective July 1, 2025
 - Utilize adopted rates to develop FY 2025/26 Utility Revenue
 - Rollout Customer Rate Assistance Program updates
- Cost allocations
 - General & Administrative allocations by Fund
 - Operating labor allocations by Fund
 - Capitalization of Engineering staff time
- Recreation revenue impacts
 - North Tahoe Event Center
 - Concessionaires
 - Boat Ramp
 - Programming
 - Parking

Current Strategic Initiatives

- Begin analysis and modeling of impacts of private water system acquisition

Finance and Administration

Accounting Department Recurring with Continuous Refinement

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

Finance and Administration

Accounting Department Current Strategic Initiatives

- Onboard new CFO and succession plan for Controller retirement
- Reclass existing G/L Accountant position to a Lead Accountant position to free up Controller to support Finance efforts
- Maintain a clean annual financial audit
- Conduct a policy status assessment and gap analysis
- Document continuation of operations planning in case of remote workforce
- Develop plan to pursue and acquire GFOA Certificate of Excellence in Reporting
- Expand clean-up project capacity via internships – candidate dependent

Finance and Administration

Customer Service Department Recurring with Continuous Refinement

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

Finance and Administration

Customer Service Current Strategic Initiatives

- Onboard new CFO
- New Utility Customer Billing Portal (Invoice Cloud)
- Implement new Five-Year Rate Structure
- Document continuation of operations planning in case of remote workforce
- Complete assessment of Customer Service staff duties and implement job description updates

Utility Operations

Workforce Priorities

- Priority workload rebalancing based on crew size and availability
- Utility Operations Manager Succession Planning
 - Review workload and responsibilities
 - Determine cross-training and job shadowing opportunities
- Three Seasonal Employees in 2025 – one promotional opportunity to full time
- Commercial Driver License – off-site training is priority
 - Three employees were certified Class A in 24/25
 - Five employees need partial or full Class A certification to get to 100%
- Refinement of mobile technology for all Utility Operations personnel
 - Enhance our GPS capabilities in our mapping of assets with mobile devices

Utility Operations

Work Highlights and Priorities

- Summer 2025 will see major construction occurring on North Lake Blvd and Hwy 267, including Paving, Broadband, and Gas Utility work
 - Significant utility locating responding to multiple contractor requests
 - Significant travel impacts across the whole service area
 - Paving of NLB will impact manholes, valves, and vaults. Lower, raise, and make sure none get missed
- Smart meter replacement project support to take ending reads, activate cellular endpoints, and programming of large meters
- Flush and clean the NAWTP raw water intake
- Assess response times to sewer infrastructure under emergency scenarios considering power, storage capacities, and wastewater flowrates
- Field identification of unknown utility and customer water service lines for compliance with Lead and Copper Revised Rule
- 2025 AWIA Emergency Response Plan Update

Utility Operations

Work Order and Work Process Priorities

- Evaluate and prioritize water and wastewater pumping stations preventive maintenance work orders – implement new tablet inspection forms for PMs
- Fat Oils and Grease inspection program
- Prioritize sewer lateral inspection for 10-15 rehabilitations per year
- Push multi-day repairs and replacement to Engineering for UPCCAA contracting, e.g. sewer ARV replacement, sewer lining projects

Fleet Asset Management Priorities

- Implement the Fleet Size Analysis
 - Fleet Strategy – Optimize use of new ½ ton trucks, reduce fleet age, transition vehicles to Recreation and Parks to maximize asset use
 - Potential changes to California medium/heavy duty vehicle electrification rules (SB 496)
 - Purchase of new vacuum excavation truck and towable potable water pump
 - Maintenance implications of an electrified fleet

Water Quantity/Water Loss

Real & Apparent Loss Targets

- Continue multiple leak detection efforts in distinct areas for loss assessment
- Improve zone metering accuracy with new magnetic flowmeters
- New smart meters to assist customers in water use and water leak identification
- Data validity, account investigation, and data checking (ADUs, motel units)

Department of Water Resource Regulatory Actions

- Level 1 Audit of the three Water Systems
- Additional state drought & supply and demand assessment reporting
- New Conservation as a Way of Life reporting to meet urban water use objectives

End User Consumption Targets

- Data driven targeted public outreach & education
- Excessive use tracking and reporting
- Deployment of cellular meters and Eye-On-Water software to make real time water use available to the customer through online accounts

Engineering

Continued Focus on Accelerated Capital Project Delivery

- Engineering Manager
 - Management of capital delivery
 - Ensure project delivery as planned in Budget
 - Continue to provide District support services
- Senior Engineer
 - Capital delivery of complex projects
- Project Engineer and Construction Manager
 - Utilize UPCCAA alternative contracting procedures to deliver projects <\$75,000
 - Deferred and facility maintenance support
 - Plan check and inspection support
- Continue Prudent Use of Consultants
 - Design and permitting services
 - Construction inspection
 - End-of-life assessments and planning

Engineering



Enhance Support Provided to Utility Operations

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

Regulatory Support

- California Air Resources Board – Advanced Clean Fleet Rule changes
- Department of Water Resources
 - Drought reporting requirements, Supply and Demand Assessments
 - Water audits for all 3 systems
 - New regulatory framework that sets urban water use objectives for indoor and outdoor use for all customers categories
 - Complete 2025 Urban Water Management Plan
 - 2025 AWIA Emergency Response Plan update

Information Technology

Enhance Level of District-wide Support

- Support Services
 - Continued implementation of internal IT Help Desk
 - Continued use of in-house specialty software support for users
 - Issue Request for Qualifications for Managed IT Services for:
 - Security monitoring of servers, workstations, email, web, etc.
 - Managed backup and disaster recovery
 - Patch management and drive space monitoring
 - Emergency after hours help desk services
- Operational & Information Technology (OIT) Technician
 - Network monitoring, management, and improvements
 - Workstation and tablet deployment
 - Software and service – implementation, configuration, licensing, and renewals
 - Windows 11 deployment – Windows 10 end-of-life
 - Motorola radio improvements

Information Technology

Enhance Level of District-wide Support

- New Asset Management Technician
 - In-house EAM (formerly Lucity) Technician
 - Develops and maintains asset management databases for the Utility and Recreation, Parks, & Facilities departments
 - GIS mapping of assets
 - Provides technical assistance, support, and training for staff
 - Creates routine and special maintenance reports for tracking operational duties combined with labor and cost tracking

Technology Development

- System-wide assessments and upgrades in software and hardware
 - Cyber-security enhancements and best practices implementation
 - SCADA radio network optimization and evaluation of technologies
 - Continue IT & OT server and equipment replacement
 - Continued District computer replacement per schedule
 - EAM (Lucity) and Springbrook database integration
 - Records management, scanning, and archiving
 - Internal and external web services and enhancements
 - Parking management system implementation

Graphical Informational System (GIS)

Leverage GIS Functionality and Improve Map Updates

- Complete as-builts of Brockway Watermain Improvements and run a new simulation of the water system hydraulic model
- Incorporate new Agate and Fulton Water Models to evaluate interties and system integration
- Include Trout Street watermain project in the mapping
- Improve stormwater assets in the mapping
- Improve the map edit process with field information collected by staff
- Improve elevation data of sewer and water assets with LIDAR
- Share data with partner entities for planning and design projects that impact utilities (CalTrans and Placer County road and stormwater CIP)
- Continue integration of Springbrook master customer data into the GIS database for mobile platform usage
- Leverage StoryMap module for PIO Communications
- Leverage Engineering Intern Opportunity for accelerated map updates

Computerized Maintenance Management (CMMS)

Continued Development of EAM (Lucity) CMMS

- Focused enhancement and acceleration of CMMS initiatives with new Asset Management Technician
- Continue building robust reporting system to retrieve relevant management data
 - Compare to industry established benchmarks
 - Set priorities based on condition and risk
 - Determine performance/success
 - Inform Budget
 - Inform Operations
- Improve asset update information from GPS field collection to GIS input
- Expand EAM mobile application usage and functionality
- Continue in EAM eLearning subscription to maximize software utilization
- Continue to leverage outside consultant
- Expand utilization of EAM in Parks Operations & Maintenance
- Expand utilization of EAM in NTEC Operations & Maintenance

Recreation, Parks, and NTEC – Workforce

North Tahoe Event Center

- Evaluate work schedule for fulltime staff as it relates to event coverage and overlap
- Reclass of existing Parks and Facility Worker position into a Lead position

Seasonal Staff Push

- Continue to seek out specialty employees that can lead programming, such as the Community Garden
- Continue to find and contract with instructors for recreation programming
- Maintain key Part Time Employees for longer durations for reliable and consistent support in Recreation
- Recruit competent and reliable PT seasonal workers for Parks Department
- Work to develop community wide recognition as a place for seasonal/entry level employment
- Maintain successful Park Host program for Regional Park in the summer of 2025

Recreation, Parks, and NTEC – Facilities

Tahoe Vista Recreation Area

- Deliver another successful boating season in 2025
 - Develop a seasonal employee to lead Boat Launch operations at TVRA
 - Continue to refine hours of operation for shoulder season
- Expand on success of Live at the Launch with continued 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 that expires in September 2025
- Rent Scenic Overlook for wedding ceremonies

Recreation, Parks, and NTEC – Facilities

North Tahoe Regional Park

- Maintain smooth operations during summer construction within the Park
- Provide assistance to Tahoe Tree Top, as necessary, in development of Zip-Line Aerial Tour
- Work through implementation of Parking Management process and paid parking compliance
- Continue Capital Improvement Projects
 - Work with Placer County for North Tahoe Trail Project
- Establish NTRP as the premier sport park in the region, with increased focus on late spring and summer use
- Implement and market the Commemorative Seating Program & Friends of the Park Commemoration Board
- Create scholarship allocation process through Friends of the Park fund

Recreation, Parks, and NTEC – Facilities

North Tahoe Event Center

- Increase Revenue Yield from Private Events
 - Continue to be flexible with rental requests based on type of event, availability, and time of year
 - Leverage catering partners to deliver excellent product from start to finish
- Develop Corporate Rentals
 - Build relationships, target specific groups (DMO and DMC), drive market awareness
 - Slow, organic build and development
- Continued NTEC Capital Improvements
 - Lighting throughout building
 - Bathroom remodel
 - NTEC Sign
- Leverage CMMS Software
 - Use EAM (Lucity) Software to manage workload
 - Enter all Preventative Maintenance into EAM to ensure completion and tracking

Recreation, Parks, and North Tahoe Event Center

Recreation

- Continue creative programming and special event creation that engages many different demographics within the North Tahoe community
 - Partner with Fox Cultural Hall on Mexican Heritage Festival
 - Continue activating spaces within NTRP and TVRA.

Administration

- Work through use agreement with Partners
 - Focus on securing spaces directly surrounding Event Center on CA State Park contract update
 - Work with Placer County on the Park Shop building agreement
- Recreation & Parks Ordinance
 - Begin work on updating Ordinance to reflect current day practice
- Continuing Education
 - Help support staff in their pursuit of continuing education
 - Training to support expanded use of EAM (Lucity) software to complete and track workload
- Address Recreation, Parks, & Facilities Manager compensation
 - Leverage data from Compensation and Classification Study
 - Ensure consistency with peers at partner agencies

Communications, Marketing, and Outreach

Utility Customers – New Digital Tools & Resources

- Utility Rate Relief Program Update – *Launching July 1, 2025*
- New Utility Customer Billing Website (Invoice Cloud)
- Smart Water Meters – New Website and App (Eye-on-Water)

Website

- Accessibility Audit
- Update GIS Story Map (interactive CIP Project tool)
- New Community Calendar

Social Media

- Multi-Day/Week Campaigns –
 - District special events and promotions (e.g. – “Chalk Art, Snowfest, Rate Relief, Irrigation & Winterization”)
 - State and National Campaigns (e.g. – “Fix a Leak Week,” “California Water Professionals Week”)
- “Did you know” and “About the District” photo and video content
- Quarterly Employee Highlights – achievements and successes

Communications, Marketing, and Outreach

Recreation & Parks

- Recreation Activity Guides (3 per year)
- Targeted SMS (text) messaging – Grooming, Pickleball, Special Events
- “Recreation Weekly Update” email newsletter and quarterly themed email newsletters
- Resident Benefits Program – New Vehicle Sticker Years 2026-2027 – transition to new Parking Management system

Advertising

- Social media content boosting and promotions
- Regional partnerships with Moonshine Ink, Sierra Sun, Truckee Tahoe Radio
- NTCA Annual Visitor Guide

Destination Stewardship and Regional Partner Messaging/Collaboration

- Local Agency Partner Messaging –
 - TWSA Drink Tahoe Tap, Water for Fire Partnership, Adopt a Hydrant, Take Care, Lake Tahoe Destination Stewardship, TBID/TOT Dollars at Work, Placer County Discover & Discuss
- Cross promotions and events with BGCNLT, NTBA, Sierra Community House, and NTCA

Communications, Marketing, and Outreach

Internal and Employee Communications

- New monthly employee communication/newsletter
- Intranet updates

Emergency Communications Training/Professional Development

- FEMA Emergency Management Institute – Advanced PIO Program
- CA Public Information Officers Association – Emergency Communications Academy

Communications & Strategic Affairs Manager Position

- Transition PIO position to new job description more reflective of additional duties
- Leverage data from Compensation and Classification Study
- Consistent with peers at regional partner agencies

NTEC Marketing and Outreach

Website Refresh

- New tone and feel to match the building improvements
- New photos and videos

NTEC Marketing Strategy

- New print materials for Wedding and Corporate clients
- Joined two additional listing sites: Zola and Breezit
- Follow Count increased by 15% in the first month of 2025
- Showcasing at four Wedding Expos in 2025
- Showcasing at two DMC Marketing Expos in 2025
- Updated Listings: Google, Wedding Wire, The Knot, and Yelp
- Monthly Google Updates to increase bookings and assist search engine optimization (SEO)
- Build relationships with local DMCs and find new local partners with party bookings

Workforce



Continued Emphasis on Training and Incentive Program

- Leverage existing programs (Vector Solutions & Trakstar) to improve on reporting capabilities of trainings, certifications, and evaluations

Culture Building

- Leverage Engagement Survey with Outside Support
 - Gallup Q12
 - Build upon strengths assessments and training
- Improved internal communication and employee awareness
- Develop regular “Lunch & Learn” opportunities for professional and personal development, benefit understanding, other District initiatives
- Expand on the employee onboarding process to provide additional interaction and welcome with employees from other departments (Welcome Wagon)

Meaningful Events and Team Building

- Continued Partnership with and empowerment of Employee Association
- Find ways to incorporate Recreation programming and events

Workforce (continued)

Employee Safety

- Ongoing Safety Manual review to ensure compliance with regulatory requirements
- Work with our Safety Consultant to review and implement Safety Training Management Matrix, Inspection Reporting, and Safety Committee Practices

Evaluate Results and Implications of Compensation and Classification Study

Assess Workforce Housing Opportunities – On-call & Permanent

Ordinances and Policies

Complete Ordinance and Policy Update with District Counsel

- Complete Remaining Major Updates
 - Recreation & Parks Ordinance
 - Personnel Policy
 - Record Retention Policy
 - Other District Policies
- Continued Review and Enhancement of Wastewater and Water Ordinance Language
 - Ensure Alignment with Business Practices
 - Ensure Alignment with Best Practices and Neighboring Agencies
 - Address Wildfire Risk Exposure

Pursue Transparency Certificate

Complete Safety Manual Updates

- Leverage new Safety Consultant

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

Land Exchange/Use

- California Tahoe Conservancy

Placer County

- Maintenance Contracts
- Funding Opportunities
- North Tahoe Trail Project
- Base Facility – Parks Building

NTCA

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

Tahoe Fund, TTAD, TTCF, TRPA/TMPO

- Grant Opportunities

Continued Partnerships

Multi-District Utility Operations Coordination

Legislative Affairs

- Joint NTPUD, TCPUD, & STPUD Legislative Efforts
- Lake Tahoe Water for Fire Suppression Partnership
 - Pursuit of Federal funds for fire capacity/water system improvements
 - Importance of Lake Tahoe Restoration Act – EIP program enhancements
 - Development of State program for fire capacity/water system improvements leveraging funding from Climate Bond – AB 372
- California Tahoe Alliance
 - Pursuit of State of California Funds

Climate Transformation Alliance of Truckee-Tahoe

Organization Membership

- CSDA
- GFOA
- Continue to evaluate ACWA – Legislative Affairs and General Liability/Property Insurance

Capital Improvement Program

Draft Fiscal Year 2025/26 Capital Improvement Program 5-year Plan

- ~\$29.9 M 5-Year Plan across all funds
- 5-year Capital Plan based on Cost-of-Service study completed in 2024 and adopted as Resolution 2024-07
- Cost of replacement has increased significantly over the past several years due to inflationary impacts – near term trends remain uncertain
- Investments in aging infrastructure and equipment are necessary to maintain service levels
- Improving water infrastructure for fire suppression is a top priority
- Continue to pursue and leverage grant opportunities to accelerate the Capital Improvement Program

Capital Improvement Program

Multi-Year Priority Capital Projects

Projects in the Planning-Design-Construction Process

- Satellite Pump Station Rehabilitation Design (8 stations in 4 years)
- Wastewater Export System
- National Avenue Water Treatment Plant
- Drinking Water and Fire Protection Infrastructure projects (watermains)
 - KB Grid, Brockway, Dollar Cove, infill projects in service area
- Base Facilities Master Plan
- Pam Emmerich Memorial Pinedrop Trail Reconstruction and Extension Project (construction is grant dependent)

Capital Improvement Program

Multi-Year Capital Projects – Planning Phase

Projects in the Concept – Planning Phase – No construction funds

- Pam Emerich Memorial Pinedrop Trail Reconstruction and Extension
- TVRA East End Improvements
- Secline Property Improvement Study
- Base Facilities Master Plan
- Fleet Electrification and Charging Station Facilities

North Tahoe Region 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.)

- **Wastewater**
 - Satellite Pump Station Rehabilitation Design (8 stations in 4 years)
 - Wastewater Export Systems Assessment and Predesign
 - Gravity Wastewater Collection Main Rehabilitation
 - Wastewater Collection Repair and Improvements (manholes, vaults, ARVs, laterals)
 - SCADA Improvements
- **Water**
 - Trout Street Watermain Replacement
 - Brook and Salmon Watermain Replacement
 - Speckled Service Replacement
 - Brockway Hillside Service Replacement
 - SR 267 undercrossing at Commonwealth
 - Carnelian Woods Condominium Water Service Replacement
 - Zone 2 to Zone 1 PRV Connection
 - National Ave Water Treatment Plant Predesign and Assessment
 - Water Pump Station and Reservoir Improvements – District-wide
 - Smart Metering Infrastructure – Grant with Bureau of Reclamation

Capital Improvement Program

5-year Capital Improvement Plan (cont.)

- Recreation and Parks Capital
 - NTRP – Pam Emmerich Memorial Pinedrop Trail Extension to Lower Restrooms
 - NTRP – Community Gathering Space
 - NTRP – ADA/Parking Improvements at Field #5
 - NTRP – Pavement Maintenance
 - NTRP – Parking Management
 - TVRA – Dredging Construction
 - TVRA – Floating Dock Replacement
 - NTEC – Generator Installation
 - NTEC – Furniture, Fixture, and Equipment Improvement
 - NTEC – Building Signage
- Recreation and Parks, Design Phase Only – Pursue Grants for Construction
 - NTRP – Pam Emmerich Memorial Pinedrop Trail Reconstruction and Extension
 - TVRA – East End Improvements Design
 - Secline Property Improvement Study
- Fleet
 - ½-ton service trucks
 - Portable Water Pump
 - Crane Truck (electrification impact)
 - Vac-Con Truck Replacements
 - Heavy Duty Service Truck Replacements (electrification impact)

Capital Improvement Program

5-year Capital Improvement Plan (cont.)

- Base Facility and General & Administrative
 - Vacuum Truck Storage Bay Extension
 - Building Improvements
 - EV Charging Infrastructure
 - Building Roof Replacement
 - Base Area Site Improvements
 - Server and Network Equipment Replacement

Continue Targeted Pursuit of Grants

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

Next Steps

April 2025

- Management Staff Continues Budget Development

May 2025

- May 2nd Board Workshop to Discuss FY 2025/26 Capital Improvement Program Budget and Capital Project Tour
- Management Staff Continues Budget Development
- Budget Workshop with Full Board

June 2025

- Budget Approval

Monthly Agenda Topics

	Monthly Required	Periodic Required	Topics Requiring Recommendation to Board Required	CFO Topics for Feedback & Direction	Memos
May	Review Financial Statements – Recommendation to Full Board	<p>April - June Review Proposed Fiscal Year Operating and Capital Budgets including the Publicly Available Pay Schedule – June Recommendation to Full Board</p> <p>Review and Discuss Accepting the Annual Independent Audit Report of the Money Purchase Pension Plan for Calendar Year Conducted by MUN CPAs – Recommendation to Full Board</p>			
June	<p>Review Financial Statements – Recommendation to Full Board</p> <p>Review Accounts Paid & Payable – Recommendation to Full Board</p>	<p>April - June Review Proposed Fiscal Year Operating and Capital Budgets including the Publicly Available Pay Schedule – June Recommendation to Full Board</p> <p>Review and Discuss Approving the Issuance of Annual Purchase Orders to Vendors in Amounts Exceeding the General Manager's Spending Limit Authority – Recommendation to Full Board</p>			
July	<p>Review Financial Statements – Recommendation to Full Board</p> <p>Review Accounts Paid & Payable – Recommendation to Full Board</p>	<p>Review Annual Levy of Special Tax for Community Facilities District (CFD) 94-1 – Recommendation to Full Board</p> <p>Review Annual Lien Action for Delinquent and Unpaid Sewer and Water Charges – Recommendation to Full Board</p>		July Review Sewer and Water Account Write-offs	
August	<p>Review Financial Statements – Recommendation to Full Board</p> <p>Review Accounts Paid & Payable – Recommendation to Full Board</p>	Aug-Jan Annual Fiscal Audit Update - Final Recommendation to Full Board			