



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

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

**Tuesday, June 10, 2025, at 2:00 P.M.**

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

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

In addition, all written public comments received by 1:00 p.m. on June 10, 2025 will be distributed to the District Board Members for their consideration and all written comments will be included in the minutes. Pictures, graphics, or other non-written comments may be included in the minutes at the discretion of the Board of Directors. Written comments may be emailed to [mmoga@ntpud.org](mailto:mmoga@ntpud.org), mailed or dropped-off at NTPUD's Administrative Offices located at 875 National Ave., Tahoe Vista, CA. 96148.

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

### **TIMED ITEMS ON THIS AGENDA**

***2:00 P.M. Public Comment and Questions***

***3:00 p.m. Public Hearing: 2025-2026 Operating and Capital Improvement Program Budget***

- A. CALL TO ORDER/OPEN SESSION/PLEDGE OF ALLEGIANCE**
- B. REVIEW AGENDA –** *Agenda Items may be taken off the agenda or taken out of order.*
- C. PUBLIC COMMENT AND QUESTIONS (2:00 P.M.):** *Any person wishing to address the Board of Directors on items on the agenda or matters of interest to the District not listed elsewhere on the agenda may do so at this time. Please limit comments and questions to three (3) minutes since no action can be taken on items presented under Public Comment.*
- D. PUBLIC HEARING (Timed Item 3:00 p.m.): Consider Adoption of the District's 2025-2026 Fiscal Year Operating and Capital Improvement Program Budget**
  - 1. [Annual Public Hearing on Open Positions and Recruitment Status \(Pages 4-9\)](#)
  - 2. [Adopt Resolution 2025-11 – Adopting the District's Annual Operating and Capital Improvement Program Budgets for Fiscal Year 2025-2026 \(Pages 10-105\)](#)
  - 3. [Adopt Resolution 2025-12 – Adopting the Publicly Available Pay Schedule for All Employees for Fiscal Year 2025-2026 \(Pages 106-109\)](#)
  - 4. [Adopt Resolution 2025-13 – Establishing the District's Annual Appropriations Limit for Fiscal Year 2025-2026 \(Page 110\)](#)
  - 5. [Approve Issuance of Annual Purchase Orders to Vendors in Amounts Exceeding the General Manager's Spending Limit Authority \(Pages 111-113\)](#)

- E. REPORTS TO THE BOARD OF DIRECTORS:** *Reports are informational only, and no action will be taken.*
1. [Tahoe-Truckee Sanitation Agency \(T-TSA\) Report \(Pages 114-115\)](#)
  2. Board Committee Reports
- F. CONSENT CALENDAR:** *Consent Calendar items are routine items which are approved without discussion or comment. If an item requires discussion, it may be removed from the Consent Calendar prior to action.*
1. [Approve Accounts Paid and Payable for the period from May 13, 2025 – June 9, 2025 \(Page 116\)](#)
  2. [Approve the Regular Meeting Minutes of May 13, 2025 \(Pages 117-121\)](#)
  3. [Authorize the General Manager to File a Notice of Completion for the Brockway Fire Protection Water Infrastructure 2024 Project \(Pages 122-123\)](#)
  4. [Authorize the General Manager to File a Notice of Completion for the NTPUD HQ Building Roof Replacement \(Pages 124-125\)](#)
  5. [Authorize the General Manager to Execute a California Tahoe Conservancy Grant Agreement and a Professional Services Agreement for the Secline Property Improvement Project \(Pages 126-160\)](#)
  6. [Authorize the General Manager to Execute Three \(3\) Additional One-year Term Extensions to the District Snow Removal Contract \(Pages 161-162\)](#)
  7. [Approve Multiple Personnel Changes including Job Descriptions, Wage Ranges, Incentive Certification Program Changes, and an Updated Organizational Chart; Authorize the General Manager to Execute a Side-Letter with Local 39; and Adopt Resolution 2025-10 – Adopting an Amended Publicly Available Pay Schedule for All Employees for Fiscal Year 2024-2025 \(Pages 163-226\)](#)
  8. [Accept the Annual Independent Audit Report of the Money Purchase Pension Plan for Calendar Year 2024 Conducted by MUN CPAs \(Pages 227-240\)](#)
- G. MANAGEMENT TEAM INFORMATIONAL UPDATES:** *Reports are informational only, and no action will be taken.*
1. [General Manager/CEO Report \(Pages 241-244\)](#)
  2. [Public Information Officer Report \(Pages 245-257\)](#)
  3. [Accounting Department Report for the month ending April 30, 2025 \(Pages 258-295\)](#)
    - a. Monthly Financial Report
    - b. Treasurer's Report
  4. [Recreation, Parks, and Facilities Department Report \(Pages 296-300\)](#)
  5. [Planning and Engineering Department Report \(Pages 301-311\)](#)
  6. [Utility Operations Department Report \(Pages 312-315\)](#)
  7. [Legal Report \(Pages 316-319\)](#)
- H. BOARD COMMENTS**
- I. LONG RANGE CALENDAR** [\(Pages 320-322\)](#)
- J. PUBLIC COMMENT AND QUESTIONS:** *See protocol established under Agenda Item C, Public Comment and Questions.*

**K. CLOSED SESSION**

1. **CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION –**  
*Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9: 1 case*
2. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION – Pursuant to Section 54957. Title: General Manager/CEO**
3. **CONFERENCE WITH LABOR NEGOTIATORS – Pursuant to Section 54957.6.**  
*Agency Designated Representative: Sue Daniels, President. Unrepresented Employee: General Manager/CEO*

**L. ADJOURNMENT**



## **NORTH TAHOE PUBLIC UTILITY DISTRICT**

**DATE:** June 10, 2025

**ITEMS:** D-1 / D-2 / D-3 / D-4

**FROM:** Finance Department

**SUBJECT:** PUBLIC HEARING FOR 2025-2026 FISCAL YEAR BUDGET ADOPTION  
(Timed Item at 3:00 p.m.)

### **RECOMMENDATION:**

1. Annual Public Hearing on Open Positions and Recruitment Status
2. Adopt Resolution 2025-11 Adopting the District's Annual Operating and Capital Improvement Program Budgets for Fiscal Year 2025-2026
3. Adopt Resolution 2025-12 Adopting the Fiscal Year 2025-2026 publicly available Pay Schedule for all employees as required by CalPERS
4. Adopt Resolution 2025-13 Establishing the District's Annual Appropriations Limit of \$16,293,228 for Fiscal Year 2025-2026 Pursuant to Article XIII (B) of the California Constitution; and that total annual appropriations subject to the limit based on an estimated annual Ad Valorem property tax increment of \$7,500,000 and the estimated annual Community Facility District tax of \$730,000 are under the appropriations limit by \$8,063,228.

### **DISCUSSION:**

A new law took effect this year, AB 2561, requiring public agencies to present annual updates on their open positions, recruitment, and retention status during the public hearing. The goal of this law is to address public sector staffing issues and challenges.

The North Tahoe Public Utility District Board of Directors previously approved Budget Parameters for the proposed Annual Operating Budget for Fiscal Year 2025-2026. After consideration at the Public Hearing on June 10<sup>th</sup>, the Board may wish to adopt the Resolutions.

Resolutions 2025-11, 2025-12, and 2025-13 represent the District's actions to adopt the District's Operating Budget and Capital Improvement Program Budget for Fiscal Year 2025-2026, approve the District pay schedule in accordance with CalPERS requirements, and establish a General Fund appropriations limit.

Approval of issuance of annual Purchase Orders to vendors in amounts exceeding the General Manager's spending limit authority, which is agendaized as Item D-5 of this Public Hearing, is addressed under a separate Board Report.



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

**ATTACHMENTS:**

- Annual Statement of Open Positions
- Fiscal Year 2025-2026 Proposed Budget Highlights Presentation
- Resolution 2025-11 – Adopting the District's annual Operating and Capital Improvement Program Budgets for Fiscal Year 2025-2026
- Fiscal Year 2025-2026 Annual Budget
- Resolution 2025-12 – Adopting Publicly Available Pay Schedule
- Resolution 2025-13 – Establishing the District's annual appropriations limit for Fiscal Year 2025-2026

**MOTION:** Approve Staff Recommendation.

**REVIEW TRACKING:**

Submitted By:



Patrick Grimes  
Chief Financial Officer

Approved By:



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

# Annual Public Hearing on Open Positions and Recruitment Status

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Board of Directors Public Hearing

June 10, 2025



# Assembly Bill 2561 (AB 2561) Overview

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In 2024, the CA Assembly passes AB 2561 that adds Section 3502.3 to the Government Code and requires NTPUD to take the following actions during a Public Hearing starting in 2025 and annually thereafter:

1. Present the status of job vacancies, job recruitment, and retention efforts for positions.
2. Identify any necessary changes to policies, procedures, and recruitment activities that may hinder the hiring process.
3. Permit a recognized employee organization for a bargaining unit to make a presentation at the same public hearing for those positions within the bargaining unit.
4. If the number of job vacancies within the bargaining unit is 20% or more of the total full-time positions, provide required statistical information such as number of applicants, average number of days to complete hiring process and opportunities to improve compensation and other working conditions.

# Status of vacancies, recruitment, and retention efforts

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The District currently has three full-time employee vacancies. This is the status of each:

1. Senior Engineer – The position was advertised both internally and externally. It's currently being advertised on the NTPUD website and industry websites.
  - The first review of candidates took place on June 6, 2025, and interviews are currently being scheduled.
  - Position will remain open for candidates to apply until a candidate is selected and the position is formally accepted and filled.
  - Estimated start date: July/August 2025
2. Asset Management Technician I/II – The position is to be posted internally and externally following Board approval.
  - The first review of candidates will take place four weeks after the job posting.
  - Position will remain open for candidates to apply until a candidate is selected and the position is formally accepted and filled.
  - Estimated start date: August 2025

# Status of vacancies, recruitment, and retention efforts

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3. Utility Operations Maintenance Worker I – The position was recently vacated by an employee who resigned.
  - This position is scheduled to be posted internally in October 2025.
  - The Operations Department has two Seasonal Utility Maintenance Workers currently employed and we anticipate that one of them will be the successful candidate when we post the position internally.
  - Estimated start date: October 2025

# Fiscal Year 2025/26 Proposed Budget

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Board of Directors Workshop

June 10, 2025



# Executive Summary

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- Net Income = \$5,465,805
- Earnings Before Interest, Depreciation & Amortization (EBIDA) = \$9,800,862
- Capital Investment = \$8,107,000 and \$1,996,116 rollover related to Trout Fire Protection Water Infrastructure Project
- Operating Revenue Growth = 9.0%
- Expense Growth = 10.1%
- FTEs = No Change in fulltime position and seasonal positions comparable

# Budget Assumptions

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## Revenue

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



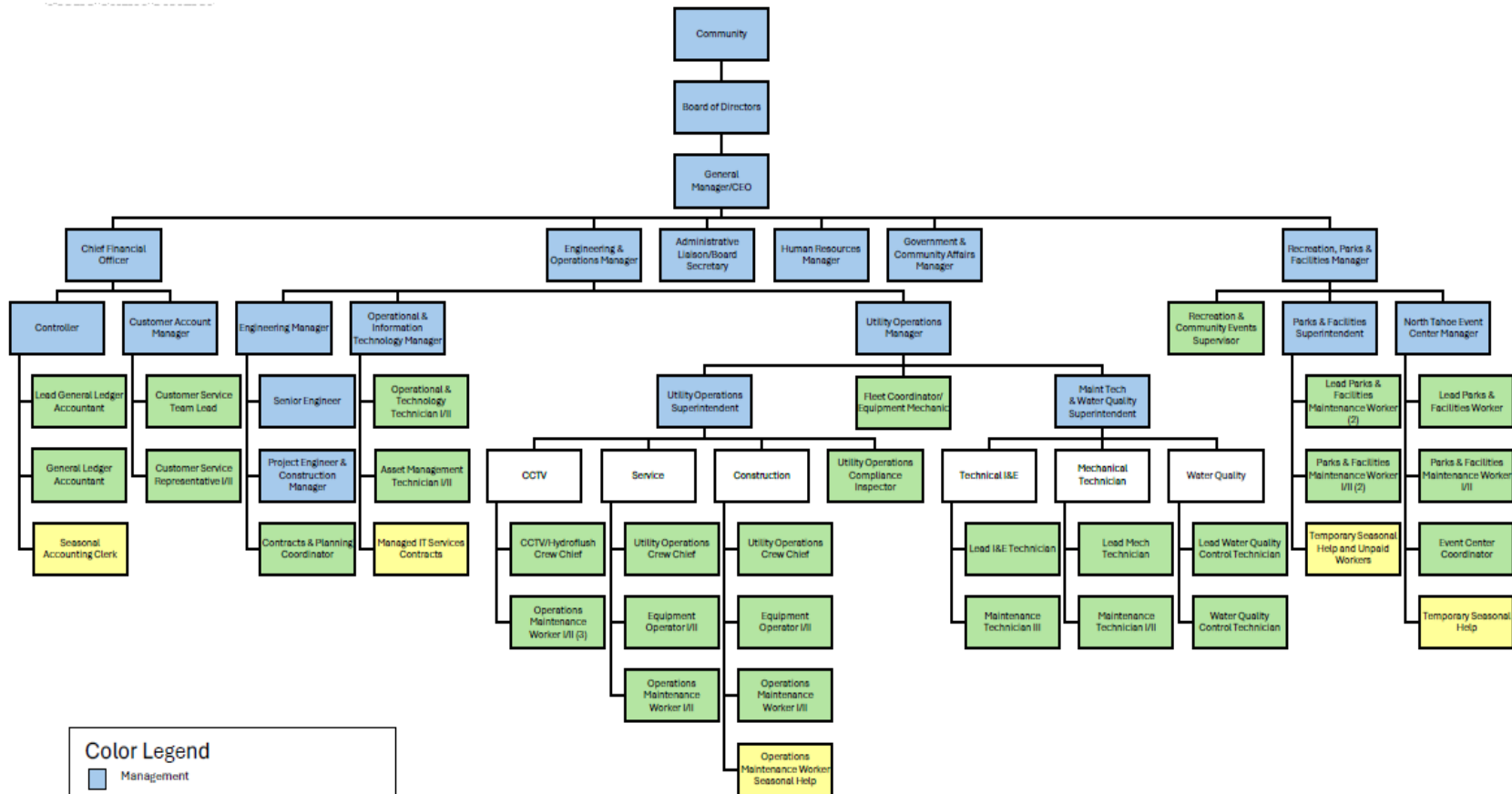
# Budget Assumptions

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## Expense

- Allocation of General & Administrative Expenses
- CPI as per MOU negotiations
- Total Medical Benefit Increase of 14.6%
- Payroll Tax and Regulatory Payments No Change
- No New Debt Issued & Final Year of Existing
- Depreciation Increase Due to Reinvestment in Systems

# Proposed Organizational Chart



## Color Legend

- Management
- Union/MOU
- Temporary, Seasonal, Consultant, Unpaid Workers
- Specialty Crews

# 2026 Operating Budget Detail

# District Proposed Budget



2025 Actual as of March 31, 2025

## Consolidation

| Income Statement                                      | 2024<br>Budget         | 2024<br>Actual         | 2025<br>Budget         | 2025<br>Actual         | 2025<br>Projected      | 2026<br>Budget         | Change from Last Audited FS |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|
| <b>Operations</b>                                     |                        |                        |                        |                        |                        |                        |                             |
| 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%                        |
| <b>Total Operating Revenue</b>                        | <b>\$ 10,805,131</b>   | <b>\$ 10,575,650</b>   | <b>\$ 11,924,785</b>   | <b>\$ 8,895,178</b>    | <b>\$ 11,725,312</b>   | <b>\$ 12,778,737</b>   | <b>20.8%</b>                |
| Salaries and Wages                                    | \$ (5,742,850)         | \$ (5,578,596)         | \$ (6,075,729)         | \$ (4,522,333)         | \$ (6,033,465)         | \$ (6,460,771)         | 15.8%                       |
| Employee Benefits                                     | (2,862,628)            | (2,630,860)            | (3,150,848)            | (2,113,815)            | (2,952,384)            | (3,260,331)            | 23.9%                       |
| Outside Services/Contractual                          | (1,490,340)            | (1,275,649)            | (1,515,676)            | (1,078,808)            | (1,281,416)            | (1,622,828)            | 27.2%                       |
| Utilities   | (623,792)              | (803,810)              | (849,392)              | (673,530)              | (862,510)              | (957,646)              | 19.1%                       |
| Other Operating Expenses                              | (1,924,914)            | (1,482,992)            | (1,791,442)            | (1,307,202)            | (1,653,102)            | (1,754,083)            | 18.3%                       |
| 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%                       |
| <b>Total Operating Expense</b>                        | <b>\$ (16,970,117)</b> | <b>\$ (15,933,518)</b> | <b>\$ (17,977,098)</b> | <b>\$ (13,005,798)</b> | <b>\$ (17,370,232)</b> | <b>\$ (19,125,630)</b> | <b>20.0%</b>                |
| <b>Operating Income(Loss)</b>                         | <b>\$ (6,164,986)</b>  | <b>\$ (5,357,868)</b>  | <b>\$ (6,052,313)</b>  | <b>\$ (4,110,620)</b>  | <b>\$ (5,644,920)</b>  | <b>\$ (6,346,893)</b>  | <b>18.5%</b>                |
| <b>Non-Operations</b>                                 |                        |                        |                        |                        |                        |                        |                             |
| 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                | 200,000                | -30.0%                      |
| 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)              | (475,138)              | (350,000)              | (112,501)              | (387,501)              | (390,000)              | -17.9%                      |
| <b>Income(Loss)</b>                                   | <b>\$ 2,286,411</b>    | <b>\$ 4,464,601</b>    | <b>\$ 1,815,576</b>    | <b>\$ 2,872,628</b>    | <b>\$ 3,747,396</b>    | <b>\$ 5,465,805</b>    | <b>22.4%</b>                |
| <b>Additional Funding Sources</b>                     |                        |                        |                        |                        |                        |                        |                             |
| Allocation of Non-Operating Revenue                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | 0.0%                        |
| Transfers   | -                      | -                      | -                      | -                      | -                      | -                      | 0.0%                        |
| <b>Balance</b>  | <b>\$ 2,286,411</b>    | <b>\$ 4,464,601</b>    | <b>\$ 1,815,576</b>    | <b>\$ 2,872,628</b>    | <b>\$ 3,747,396</b>    | <b>\$ 5,465,805</b>    | <b>22.4%</b>                |
| Operating Income                                      | \$ (6,164,986)         | \$ (5,357,868)         | \$ (6,052,313)         | \$ (4,110,620)         | \$ (5,644,920)         | \$ (6,346,893)         |                             |
| Net Income(Loss)                                      | \$ 2,286,411           | \$ 4,464,601           | \$ 1,815,576           | \$ 2,872,628           | \$ 3,747,396           | \$ 5,465,805           |                             |
| Net Margin (Including Property Tax & CFD)             | 12.8%                  | 24.0%                  | 9.3%                   | 19.7%                  | 18.9%                  | 26.0%                  |                             |
| Earnings Before Interest, Depreciation & Amortization | \$ 6,073,995           | \$ 8,031,729           | \$ 5,739,259           | \$ 5,712,172           | \$ 7,677,720           | \$ 9,800,862           |                             |
| Operating Ratio                                       | 157%                   | 151%                   | 151%                   | 146%                   | 148%                   | 150%                   | Median                      |
| Operating Ratio - plus Tax & CFD                      | 95%                    | 86%                    | 92%                    | 89%                    | 87%                    | 91%                    | 54%                         |

# Recommended 2025/2026 Budget by Division

| Income Statement   | Wastewater |             | Water |             | Recreation & Parks |             | Fleet & Equipment |           | General & Administrative with Base |             | Total           |
|--|------------|-------------|-------|-------------|--------------------|-------------|-------------------|-----------|------------------------------------|-------------|-----------------|
| <b>Operations</b>  |            |             |       |             |                    |             |                   |           |                                    |             |                 |
| 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         |
| <b>Total Operating Revenue</b>                                   | \$         | 5,668,048   | \$    | 5,607,722   | \$                 | 1,466,967   | \$                | -         | \$                                 | 36,000      | \$ 12,778,737   |
| <b>Salaries and Wages</b>  | \$         | (1,337,787) | \$    | (1,152,013) | \$                 | (1,215,134) | \$                | (165,110) | \$                                 | (2,590,727) | \$ (6,460,771)  |
| Employee Benefits  |            | (736,600)   |       | (624,417)   |                    | (619,746)   |                   | (100,479) |                                    | (1,179,088) | (3,260,331)     |
| Outside Services/Contractual                                     |            | (205,695)   |       | (338,235)   |                    | (315,275)   |                   | (14,980)  |                                    | (748,643)   | (1,622,828)     |
| Utilities  |            | (267,234)   |       | (400,194)   |                    | (132,060)   |                   | (10,290)  |                                    | (147,868)   | (957,646)       |
| Other Operating Expenses   |            | (250,285)   |       | (451,185)   |                    | (206,732)   |                   | (249,600) |                                    | (596,281)   | (1,754,083)     |
| 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)     |
| <b>Total Operating Expense</b>                                   | \$         | (4,209,317) | \$    | (4,747,500) | \$                 | (3,628,193) | \$                | (851,032) | \$                                 | (5,689,588) | \$ (19,125,630) |
| <b>Operating Contribution</b>                                    | \$         | 1,458,731   | \$    | 860,222     | \$                 | (2,161,226) | \$                | (851,032) | \$                                 | (5,653,588) | \$ (6,346,893)  |
| Allocation of Base   |            |             |       |             |                    |             |                   |           |                                    |             |                 |
| Allocation of Fleet  |            | (352,246)   |       | (265,912)   |                    | (239,211)   |                   | 857,369   |                                    | -           | -               |
| Allocation of General & Administrative                           |            | (1,904,607) |       | (2,142,083) |                    | (1,615,372) |                   | -         |                                    | 5,662,062   | -               |
| <b>Operating Income(Loss)</b>                                    | \$         | (798,122)   | \$    | (1,547,774) | \$                 | (4,015,809) | \$                | 6,337     | \$                                 | 8,474       | \$ (6,346,893)  |
| <b>Non-Operations</b>  |            |             |       |             |                    |             |                   |           |                                    |             |                 |
| 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   |            | -           |       | -           |                    | -           |                   | -         |                                    | 200,000     | 200,000         |
| 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)       |
| <b>Income(Loss)</b>  | \$         | (852,773)   | \$    | 2,527,983   | \$                 | 1,917,009   | \$                | 99,609    | \$                                 | 1,773,976   | \$ 5,465,805    |
| <b>Additional Funding Sources</b>                                |            |             |       |             |                    |             |                   |           |                                    |             |                 |
| Allocation of Non-Operating Revenue                              | \$         | -           | \$    | -           | \$                 | -           | \$                | -         | \$                                 | -           | -               |
| Transfers  |            | -           |       | -           |                    | -           |                   | -         |                                    | -           | -               |
| <b>Balance</b>   | \$         | (852,773)   | \$    | 2,527,983   | \$                 | 1,917,009   | \$                | 99,609    | \$                                 | 1,773,976   | \$ 5,465,805    |
| <b>Earnings Before Interest, Depreciation &amp; Amortization</b> | \$         | 427,698     | \$    | 4,175,197   | \$                 | 2,864,278   | \$                | 351,239   | \$                                 | 1,982,449   | \$ 9,800,862    |
| 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                                | \$         | (1,362,302) | \$    | (282,919)   | \$                 | (455,722)   | \$                | (49,761)  | \$                                 | 1,402,449   | \$ (748,254)    |
| Projected Reserves July 1st                                      | \$         | 2,374,202   | \$    | 1,244,854   | \$                 | 1,230,582   | \$                | 305,090   | \$                                 | 8,241,883   | \$ 13,396,611   |
| Minimum Reserve Level Policy - Budgeted                          | \$         | (735,657)   | \$    | (776,041)   | \$                 | (673,300)   | \$                | (149,457) | \$                                 | (1,408,700) | \$ (3,743,155)  |
| <b>Available for Investment</b>                                  | \$         | 1,638,545   | \$    | 468,813     | \$                 | 557,282     | \$                | 155,633   | \$                                 | 6,833,183   | \$ 9,653,456    |
| Future State of Reserves Available for Investment                | \$         | 276,244     | \$    | 185,894     | \$                 | 101,560     | \$                | 105,873   | \$                                 | 8,235,632   | \$ 8,905,201    |

# 2026 Capital Budget Detail

# Proposed Capital Budget

| CIP 5-YEAR PLAN                   | 2025/2026       | 2026/2027       | 2027/2028       | 2028/2029       | 2029/2030       | TOTAL BUDGET     |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| WASTEWATER                        | \$ 1,790,000.00 | \$ 2,040,000.00 | \$ 2,280,000.00 | \$ 2,225,000.00 | \$ 2,055,000.00 | \$ 10,390,000.00 |
| WATER                             | \$ 2,016,000.00 | \$ 2,100,000.00 | \$ 2,295,000.00 | \$ 3,270,000.00 | \$ 3,085,000.00 | \$ 12,766,000.00 |
| RECREATION & PARKS                | \$ 3,320,000.00 | \$ 1,250,000.00 | \$ 1,380,000.00 | \$ 930,000.00   | \$ 1,420,000.00 | \$ 8,300,000.00  |
| GENERAL & ADMINISTRATIVE AND BASE | \$ 580,000.00   | \$ 100,000.00   | \$ 115,000.00   | \$ 80,000.00    | \$ 100,000.00   | \$ 975,000.00    |
| FLEET                             | \$ 401,000.00   | \$ 1,200,000.00 | \$ 970,000.00   | \$ 70,000.00    | \$ 60,000.00    | \$ 2,701,000.00  |
| TOTAL CAPITAL                     | \$ 8,107,000.00 | \$ 6,690,000.00 | \$ 7,040,000.00 | \$ 6,575,000.00 | \$ 6,720,000.00 | \$35,132,000.00  |

**RESOLUTION 2025-11**  
**OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY**  
**DISTRICT ADOPTING THE NORTH TAHOE PUBLIC UTILITY DISTRICT’S ANNUAL**  
**OPERATING AND CAPITAL IMPROVEMENT BUDGETS FOR**  
**FISCAL YEAR 2025-2026**

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

**WHEREAS**, there has been presented to the Board of Directors a proposed Annual Operating for the Fiscal Year 2025-2026 beginning July 1, 2025 and ending June 30, 2026; and

**WHEREAS**, on June 10, 2025 the Board of Directors received and considered all comments regarding the proposed 2025-2026 Budget; and

**WHEREAS**, the proposed 2025-2026 Budget has been reviewed and considered by the Board of Directors, and it has been determined to be in the best interests of the District to adopt said budget for the sound financial operation of the District.

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

1. The 2025-2026 Budget, as detailed in the budget document entitled “2025-2026 Annual Budget” is hereby adopted. A copy of the 2025-2026 Budget is attached hereto and incorporated herein by reference; and
2. The expenditure amounts designated for the Fiscal Year 2025-2026, pursuant to the 2025-2026 Annual Budget, are hereby appropriated and may be expended by the departments or funds for which they are designated; and
3. The Board acknowledges, the projected beginning of the Fiscal Year 2025-2026 reserves presented are subject to change with the close of the Fiscal Year 2024-2025.
4. This Resolution will be effective on July 1, 2025 after adoption.

**PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 10<sup>th</sup> DAY OF JUNE 2025, BY THE FOLLOWING ROLL CALL VOTE:**

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

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**Sue Daniels, President**  
**Board of Directors**



**ATTEST:**

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

# North Tahoe Public Utility District

## DRAFT

Fiscal Year  
2025/2026

## Operating Budget





## 2025 Actual as of March 31, 2025

## Consolidation

|   | 2024<br>Budget         | 2024<br>Actual         | 2025<br>Budget         | 2025<br>Actual         | 2025<br>Projected      | 2026<br>Budget         | Change from Last Audited FS |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|
| <b>Income Statement</b>                               |                        |                        |                        |                        |                        |                        |                             |
| <b>Operations</b>                                     |                        |                        |                        |                        |                        |                        |                             |
| 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%                        |
| <b>Total Operating Revenue</b>                        | <b>\$ 10,805,131</b>   | <b>\$ 10,575,650</b>   | <b>\$ 11,924,785</b>   | <b>\$ 8,895,178</b>    | <b>\$ 11,725,312</b>   | <b>\$ 12,778,737</b>   | <b>20.8%</b>                |
| Salaries and Wages                                    | \$ (5,742,850)         | \$ (5,578,596)         | \$ (6,075,729)         | \$ (4,522,333)         | \$ (6,033,465)         | \$ (6,460,771)         | 15.8%                       |
| Employee Benefits                                     | (2,862,628)            | (2,630,860)            | (3,150,848)            | (2,113,815)            | (2,952,384)            | (3,260,331)            | 23.9%                       |
| Outside Services/Contractual                          | (1,490,340)            | (1,275,649)            | (1,515,676)            | (1,078,808)            | (1,281,416)            | (1,622,828)            | 27.2%                       |
| Utilities   | (623,792)              | (803,810)              | (849,392)              | (673,530)              | (862,510)              | (957,646)              | 19.1%                       |
| Other Operating Expenses                              | (1,924,914)            | (1,482,992)            | (1,791,442)            | (1,307,202)            | (1,653,102)            | (1,754,083)            | 18.3%                       |
| 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%                       |
| <b>Total Operating Expense</b>                        | <b>\$ (16,970,117)</b> | <b>\$ (15,933,518)</b> | <b>\$ (17,977,098)</b> | <b>\$ (13,005,798)</b> | <b>\$ (17,370,232)</b> | <b>\$ (19,125,630)</b> | <b>20.0%</b>                |
| <b>Operating Income(Loss)</b>                         | <b>\$ (6,164,986)</b>  | <b>\$ (5,357,868)</b>  | <b>\$ (6,052,313)</b>  | <b>\$ (4,110,620)</b>  | <b>\$ (5,644,920)</b>  | <b>\$ (6,346,893)</b>  | <b>18.5%</b>                |
| <b>Non-Operations</b>                                 |                        |                        |                        |                        |                        |                        |                             |
| 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                | 200,000                | -30.0%                      |
| 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)              | (475,138)              | (350,000)              | (112,501)              | (387,501)              | (390,000)              | -17.9%                      |
| <b>Income(Loss)</b>                                   | <b>\$ 2,286,411</b>    | <b>\$ 4,464,601</b>    | <b>\$ 1,815,576</b>    | <b>\$ 2,872,628</b>    | <b>\$ 3,747,396</b>    | <b>\$ 5,465,805</b>    | <b>22.4%</b>                |
| <b>Additional Funding Sources</b>                     |                        |                        |                        |                        |                        |                        |                             |
| Allocation of Non-Operating Revenue                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | 0.0%                        |
| Transfers   | -                      | -                      | -                      | -                      | -                      | -                      | 0.0%                        |
| <b>Balance</b>  | <b>\$ 2,286,411</b>    | <b>\$ 4,464,601</b>    | <b>\$ 1,815,576</b>    | <b>\$ 2,872,628</b>    | <b>\$ 3,747,396</b>    | <b>\$ 5,465,805</b>    | <b>22.4%</b>                |
| Operating Income                                      | \$ (6,164,986)         | \$ (5,357,868)         | \$ (6,052,313)         | \$ (4,110,620)         | \$ (5,644,920)         | \$ (6,346,893)         |                             |
| Net Income(Loss)                                      | \$ 2,286,411           | \$ 4,464,601           | \$ 1,815,576           | \$ 2,872,628           | \$ 3,747,396           | \$ 5,465,805           |                             |
| Net Margin (Including Property Tax & CFD)             | 12.8%                  | 24.0%                  | 9.3%                   | 19.7%                  | 18.9%                  | 26.0%                  |                             |
| Earnings Before Interest, Depreciation & Amortization | \$ 6,073,995           | \$ 8,031,729           | \$ 5,739,259           | \$ 5,712,172           | \$ 7,677,720           | \$ 9,800,862           |                             |
| Operating Ratio                                       | 157%                   | 151%                   | 151%                   | 146%                   | 148%                   | 150%                   | Median                      |
| Operating Ratio - plus Tax & CFD                      | 95%                    | 86%                    | 92%                    | 89%                    | 87%                    | 91%                    | 54%                         |

## Budgeted 2026

| Income Statement                                      | Wastewater |             | Water |             | Recreation & Parks |             | Fleet & Equipment |           | General & Administrative<br>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                                    | \$         | (1,337,787) | \$    | (1,152,013) | \$                 | (1,215,134) | \$                | (165,110) | \$                                    | (2,590,727) | \$ (6,460,771)  |
| Employee Benefits                                     |            | (736,600)   |       | (624,417)   |                    | (619,746)   |                   | (100,479) |                                       | (1,179,088) | (3,260,331)     |
| Outside Services/Contractual                          |            | (205,695)   |       | (338,235)   |                    | (315,275)   |                   | (14,980)  |                                       | (748,643)   | (1,622,828)     |
| Utilities   |            | (267,234)   |       | (400,194)   |                    | (132,060)   |                   | (10,290)  |                                       | (147,868)   | (957,646)       |
| Other Operating Expenses                              |            | (250,285)   |       | (451,185)   |                    | (206,732)   |                   | (249,600) |                                       | (596,281)   | (1,754,083)     |
| 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                               | \$         | (4,209,317) | \$    | (4,747,500) | \$                 | (3,628,193) | \$                | (851,032) | \$                                    | (5,689,588) | \$ (19,125,630) |
| Operating Contribution                                | \$         | 1,458,731   | \$    | 860,222     | \$                 | (2,161,226) | \$                | (851,032) | \$                                    | (5,653,588) | \$ (6,346,893)  |
| Allocation of Base                                    |            |             |       |             |                    |             |                   |           |                                       |             |                 |
| Allocation of Fleet                                   |            | (352,246)   |       | (265,912)   |                    | (239,211)   |                   | 857,369   |                                       | -           | -               |
| Allocation of General & Administrative                |            | (1,904,607) |       | (2,142,083) |                    | (1,615,372) |                   | -         |                                       | 5,662,062   | -               |
| Operating Income(Loss)                                | \$         | (798,122)   | \$    | (1,547,774) | \$                 | (4,015,809) | \$                | 6,337     | \$                                    | 8,474       | \$ (6,346,893)  |
| 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  |            | -           |       | -           |                    | -           |                   | -         |                                       | 200,000     | 200,000         |
| 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)  | \$         | (852,773)   | \$    | 2,527,983   | \$                 | 1,917,009   | \$                | 99,609    | \$                                    | 1,773,976   | \$ 5,465,805    |
| Additional Funding Sources                            |            |             |       |             |                    |             |                   |           |                                       |             |                 |
| Allocation of Non-Operating Revenue                   | \$         | -           | \$    | -           | \$                 | -           | \$                | -         | \$                                    | -           | -               |
| Transfers   |            | -           |       | -           |                    | -           |                   | -         |                                       | -           | -               |
| Balance   | \$         | (852,773)   | \$    | 2,527,983   | \$                 | 1,917,009   | \$                | 99,609    | \$                                    | 1,773,976   | \$ 5,465,805    |
| Earnings Before Interest, Depreciation & Amortization | \$         | 427,698     | \$    | 4,175,197   | \$                 | 2,864,278   | \$                | 351,239   | \$                                    | 1,982,449   | \$ 9,800,862    |
| 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                     | \$         | (1,362,302) | \$    | (282,919)   | \$                 | (455,722)   | \$                | (49,761)  | \$                                    | 1,402,449   | \$ (748,254)    |
| Projected Reserves July 1st                           | \$         | 2,374,202   | \$    | 1,244,854   | \$                 | 1,230,582   | \$                | 305,090   | \$                                    | 8,241,883   | \$ 13,396,611   |
| Minimum Reserve Level Policy - Budgeted               | \$         | (735,657)   | \$    | (776,041)   | \$                 | (673,300)   | \$                | (149,457) | \$                                    | (1,408,700) | \$ (3,743,155)  |
| Available for Investment                              | \$         | 1,638,545   | \$    | 468,813     | \$                 | 557,282     | \$                | 155,633   | \$                                    | 6,833,183   | \$ 9,653,456    |
| Future State of Reserves Available for Investment     | \$         | 276,244     | \$    | 185,894     | \$                 | 101,560     | \$                | 105,873   | \$                                    | 8,235,632   | \$ 8,905,201    |



2025 Actual as of March 31, 2025

**General & Administrative and Base**

| <b>Income Statement</b>                               | <b>2024<br/>Budget</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Budget</b> | <b>2025<br/>Actual</b> | <b>2025<br/>Projected</b> | <b>2026<br/>Budget</b> | <b>Change from Last Audited FS</b> |
|---|------------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|------------------------------------|
| <b>Operations</b>                                     |                        |                        |                        |                        |                           |                        |                                    |
| Operating Revenue                                     | \$ 40,399              | \$ 36,685              | \$ 30,000              | \$ 28,636              | \$ 36,136                 | \$ 36,000              | -1.9%                              |
| Internal Revenue                                      | -                      | -                      | -                      | -                      | -                         | -                      | 0.0%                               |
| <b>Total Operating Revenue</b>                        | \$ 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)            | \$ (2,590,727)         | 11.9%                              |
| Employee Benefits                                     | (1,066,343)            | (940,400)              | (1,119,876)            | (742,363)              | (1,069,784)               | (1,179,088)            | 25.4%                              |
| Outside Services/Contractual                          | (738,339)              | (560,516)              | (727,993)              | (587,433)              | (635,149)                 | (748,643)              | 33.6%                              |
| 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)                 | (596,281)              | 27.8%                              |
| 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%                              |
| <b>Total Operating Expense</b>                        | \$ (4,838,895)         | \$ (4,772,564)         | \$ (5,301,022)         | \$ (3,683,077)         | \$ (4,968,111)            | \$ (5,689,588)         | 19.2%                              |
| <b>Operating Contribution</b>                         | \$ (4,798,496)         | \$ (4,735,879)         | \$ (5,271,022)         | \$ (3,654,442)         | \$ (4,931,975)            | \$ (5,653,588)         | 19.4%                              |
| Allocation of Base                                    | -                      | -                      | -                      | -                      | -                         | -                      | 0.0%                               |
| Allocation of Fleet                                   | -                      | -                      | -                      | -                      | -                         | -                      | 0.0%                               |
| Allocation of General & Administrative                | -                      | -                      | 5,271,022              | 3,665,029              | 4,947,728                 | 5,662,062              | 0.0%                               |
| <b>Operating Income(Loss)</b>                         | \$ (4,798,496)         | \$ (4,735,879)         | \$ 0                   | \$ 10,587              | \$ 15,754                 | \$ 8,474               | -100.2%                            |
| <b>Non-Operations</b>                                 |                        |                        |                        |                        |                           |                        |                                    |
| Property Tax Revenue                                  | \$ 1,525,000           | \$ 5,866,087           | \$ 800,000             | \$ 600,000             | \$ 1,312,000              | \$ 1,700,000           | -71.0%                             |
| Community Facilities District (CFD 94-1)              | -                      | -                      | -                      | -                      | -                         | -                      | 0.0%                               |
| Grant Revenue   | -                      | -                      | -                      | -                      | -                         | -                      | 0.0%                               |
| Interest  | 45,000                 | 283,288                | 100,000                | 264,696                | 289,696                   | 200,000                | -29.4%                             |
| 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%                             |
| <b>Income(Loss)</b>                                   | \$ (3,568,496)         | \$ 843,039             | \$ 766,443             | \$ 850,307             | \$ 1,476,269              | \$ 1,773,976           | 110.4%                             |
| <b>Additional Funding Sources</b>                     |                        |                        |                        |                        |                           |                        |                                    |
| Allocation of Non-Operating Revenue                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                      | \$ -                   | 0.0%                               |
| Transfers   | -                      | -                      | -                      | -                      | -                         | -                      | 0.0%                               |
| <b>Balance</b>  | \$ (3,568,496)         | \$ 843,039             | \$ 766,443             | \$ 850,307             | \$ 1,476,269              | \$ 1,773,976           | 110.4%                             |
| Earnings Before Interest, Depreciation & Amortization | \$                     | 1,016,362              | \$                     | 884,666                | \$ 1,645,354              | \$ 1,982,449           |                                    |

2025 Actual as of March 31, 2025



| Division                                 | 11           | General & Administrative |              |              |              |              |                             |
|--|--------------|--------------------------|--------------|--------------|--------------|--------------|-----------------------------|
| Department                               | 1110         | Board of Directors       |              |              |              |              |                             |
|  | 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                       | \$ (24,000)  | \$ (24,000)              | \$ (24,000)  | \$ (18,000)  | \$ (24,040)  | \$ (24,000)  | 0.0%                        |
| Employee Benefits                        | (170,450)    | (170,450)                | (174,484)    | (130,902)    | (174,816)    | (174,246)    | 2.2%                        |
| Outside Services/Contractual             | (26,400)     | (23,851)                 | (16,600)     | -            | -            | (18,600)     | -22.0%                      |
| Utilities                                | (1,860)      | (597)                    | (600)        | (371)        | (521)        | (504)        | -15.5%                      |
| Other Operating Expenses                 | (23,395)     | (22,420)                 | (40,858)     | (13,236)     | (20,196)     | (34,037)     | 51.8%                       |
| Insurance                                | -            | -                        | -            | -            | -            | -            | 0.0%                        |
| Internal Expense                         | (12,200)     | (24,033)                 | (21,600)     | -            | (5,600)      | (14,740)     | -38.7%                      |
| Debt Service                             | -            | -                        | -            | -            | -            | -            | 0.0%                        |
| Depreciation                             | -            | -                        | -            | -            | -            | -            | 0.0%                        |
| Total Operating Expense                  | \$ (258,305) | \$ (265,351)             | \$ (278,142) | \$ (162,509) | \$ (225,173) | \$ (266,127) | 0.3%                        |
|  |              |                          |              |              |              |              |                             |
| Operating Contribution                   | \$ (258,305) | \$ (265,351)             | \$ (278,142) | \$ (162,509) | \$ (225,173) | \$ (266,127) | 0.3%                        |
| Allocation of Base                       | -            | -                        | -            | -            | -            | -            | 0.0%                        |
| Allocation of Fleet                      | -            | -                        | -            | -            | -            | -            | 0.0%                        |
| Allocation of General & Administrative   | -            | -                        | -            | -            | -            | -            | 0.0%                        |
| Operating Income(Loss)                   | \$ (258,305) | \$ (265,351)             | \$ (278,142) | \$ (162,509) | \$ (225,173) | \$ (266,127) | 0.3%                        |
|  |              |                          |              |              |              |              |                             |
| 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)                             | \$ (258,305) | \$ (265,351)             | \$ (278,142) | \$ (162,509) | \$ (225,173) | \$ (266,127) | 0.3%                        |
|  |              |                          |              |              |              |              |                             |
| Additional Funding Sources               |              |                          |              |              |              |              |                             |
| Allocation of Non-Operating Revenue      | \$ -         | \$ -                     | \$ -         | \$ -         | \$ -         | \$ -         | 0.0%                        |
| Transfers                                | -            | -                        | -            | -            | -            | -            | 0.0%                        |
| Balance                                  | \$ (258,305) | \$ (265,351)             | \$ (278,142) | \$ (162,509) | \$ (225,173) | \$ (266,127) | 0.3%                        |

| Division<br>Department |  | 11<br>1110     | General & Administrative<br>Board of Directors |                |                |                   |                |                              |  |
|------------------------|--|----------------|--|----------------|----------------|-------------------|----------------|------------------------------|--|
| Account Number         | Description  | 2024<br>Budget | 2024<br>Actual                                 | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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         | -              | -                 | 18,600         | 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        | \$ 266,127     |                              |  |

| Division  | 11  | General & Administrative | 2023             | 2024             | 2025             | 2026                                |
|---|---|--------------------------|------------------|------------------|------------------|-------------------------------------|
| Department  | 1110  | Board of Directors       | Budget           | Budget           | Budget           | Budget                              |
| <b>Additional Information for Selected Accounts</b> |   |                          |                  |                  |                  |                                     |
| 4465  | <b>Contractual Services</b>   |                          |                  |                  |                  |                                     |
|   | Electronic Scanning Service   |                          | \$ 10,000        | \$ 15,000        | \$ 2,000         | \$ 4,000                            |
|   | Retention System  |                          | 10,200           | 10,200           | 14,000           | 14,000                              |
|   | Outside Service to prepare minutes                                      |                          | 600              | 1,200            | 600              | 600                                 |
|   | <b>Total Contractual Services</b>                                       |                          | <b>\$ 20,800</b> | <b>\$ 26,400</b> | <b>\$ 16,600</b> | <b>\$ 18,600</b>                    |
| 4830  | <b>Travel</b>   |                          |                  |                  |                  |                                     |
|   | 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                              |
|   | <b>Total Travel</b>   |                          | <b>\$ 18,200</b> | <b>\$ 9,125</b>  | <b>\$ 5,250</b>  | <b>\$ 13,227</b>                    |
|   |   |                          |                  |                  |                  | Travel & Meetings Separated in 2024 |
| 4855  | <b>Conference, Education, &amp; Training Registration or Fees</b>       |                          |                  |                  |                  |                                     |
|   | California Parks & Recreation Society                                   |                          |                  | \$ 2,100         | \$ 6,320         | \$ -                                |
|   | California Special District Association Secretary Conference            |                          |                  | 475              | 660              | 1,650                               |
|   | 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                               |
|   | <b>Total Conference, Education, &amp; Training Registration or Fees</b> |                          | <b>\$ -</b>      | <b>\$ 5,575</b>  | <b>\$ 17,223</b> | <b>\$ 9,675</b>                     |
| 4836  | <b>Rent of Event Center</b>   |                          |                  |                  |                  |                                     |
|   | 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                               |
|   | <b>Total Rent of Event Center</b>                                       |                          | <b>\$ 17,017</b> | <b>\$ 12,200</b> | <b>\$ 21,600</b> | <b>\$ 14,740</b>                    |



2025 Actual as of March 31, 2025



| Division<br>Department                   | 11<br>1130 | General & Administrative<br>Engineering | 2024<br>Budget | 2024<br>Actual | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>Budget | Change from Last Audited FS |
|--|------------|---|----------------|----------------|----------------|----------------|-------------------|----------------|-----------------------------|
| <b>Income Statement</b>                  |            |   |                |                |                |                |                   |                |                             |
| <b>Operations</b>                        |            |   |                |                |                |                |                   |                |                             |
| Operating Revenue                        | \$         | -                                       | \$             | -              | \$             | -              | \$                | -              | 0.0%                        |
| Internal Revenue                         |            | -                                       |                | -              |                | -              |                   | -              | 0.0%                        |
| <b>Total Operating Revenue</b>           | \$         | -                                       | \$             | -              | \$             | -              | \$                | -              | 0.0%                        |
| Salaries and Wages                       | \$         | (407,296)                               | \$             | (523,157)      | \$             | (446,540)      | \$                | (452,435)      | -9.7%                       |
| Employee Benefits                        |            | (160,028)                               |                | (184,516)      |                | (203,666)      |                   | (158,083)      | 13.6%                       |
| Outside Services/Contractual             |            | (71,000)                                |                | (57,103)       |                | (71,000)       |                   | (82,000)       | 43.6%                       |
| Utilities                                |            | (420)                                   |                | (458)          |                | -              |                   | -              | -100.0%                     |
| Other Operating Expenses                 |            | (25,135)                                |                | (6,310)        |                | (21,450)       |                   | (5,218)        | 233.6%                      |
| Insurance                                |            | -                                       |                | -              |                | -              |                   | -              | 0.0%                        |
| Internal Expense                         |            | -                                       |                | -              |                | -              |                   | -              | 0.0%                        |
| Debt Service                             |            | -                                       |                | -              |                | -              |                   | -              | 0.0%                        |
| Depreciation                             |            | -                                       |                | -              |                | -              |                   | -              | 0.0%                        |
| <b>Total Operating Expense</b>           | \$         | (663,878)                               | \$             | (771,543)      | \$             | (742,656)      | \$                | (657,192)      | 1.7%                        |
| <b>Operating Contribution</b>            | \$         | (663,878)                               | \$             | (771,543)      | \$             | (742,656)      | \$                | (657,192)      | 1.7%                        |
| Allocation of Base                       |            | -                                       |                | -              |                | -              |                   | -              | 0.0%                        |
| Allocation of Fleet                      |            | -                                       |                | -              |                | -              |                   | -              | 0.0%                        |
| Allocation of General & Administrative   |            | -                                       |                | -              |                | -              |                   | -              | 0.0%                        |
| <b>Operating Income(Loss)</b>            | \$         | (663,878)                               | \$             | (771,543)      | \$             | (742,656)      | \$                | (657,192)      | 1.7%                        |
| <b>Non-Operations</b>                    |            |   |                |                |                |                |                   |                |                             |
| Property Tax Revenue                     | \$         | -                                       | \$             | -              | \$             | -              | \$                | -              | 0.0%                        |
| Community Facilities District (CFD 94-1) |            | -                                       |                | -              |                | -              |                   | -              | 0.0%                        |
| Grant Revenue                            |            | -                                       |                | -              |                | -              |                   | -              | 0.0%                        |
| Interest                                 |            | -                                       |                | -              |                | -              |                   | -              | 0.0%                        |
| Other Non-Op Revenue                     |            | -                                       |                | -              |                | -              |                   | -              | 0.0%                        |
| Capital Contribution                     |            | -                                       |                | -              |                | -              |                   | -              | 0.0%                        |
| Other Non-Op Expenses                    |            | -                                       |                | -              |                | -              |                   | -              | 0.0%                        |
| <b>Income(Loss)</b>                      | \$         | (663,878)                               | \$             | (771,543)      | \$             | (742,656)      | \$                | (657,192)      | 1.7%                        |
| <b>Additional Funding Sources</b>        |            |   |                |                |                |                |                   |                |                             |
| Allocation of Non-Operating Revenue      | \$         | -                                       | \$             | -              | \$             | -              | \$                | -              | 0.0%                        |
| Transfers                                |            | -                                       |                | -              |                | -              |                   | -              | 0.0%                        |
| <b>Balance</b>                           | \$         | (663,878)                               | \$             | (771,543)      | \$             | (742,656)      | \$                | (784,886)      | 1.7%                        |

| Division<br>Department |  | 11<br>1130     | General & Administrative<br>Engineering |                |                |                   |                |                              |
|------------------------|--|----------------|---|----------------|----------------|-------------------|----------------|------------------------------|
| Account Number         | Description  | 2024<br>Budget | 2024<br>Actual                          | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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           |
| 11-1130-4100           | 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            | 8,202          | 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            | 0              | 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     | \$ 771,543                              | \$ 742,656     | \$ 485,440     | \$ 657,192        | \$ 784,886     |                              |

| Division  | 11  | General & Administrative | 2023             | 2024             | 2025             | 2026             |
|---|---|--------------------------|------------------|------------------|------------------|------------------|
| Department  | 1130  | Engineering              | Budget           | Budget           | Budget           | Budget           |
| <b>Additional Information for Selected Accounts</b> |   |                          |                  |                  |                  |                  |
| 4420  | <b>Outside Engineering Fees</b>   |                          |                  |                  |                  |                  |
|   | Hydraulic Model & GIS   |                          | \$ 16,000        | \$ -             | \$ -             | \$ -             |
|   | Surveyor Services   |                          | -                | 5,000            | 5,000            | 6,000            |
|   | <b>Total Outside Engineering Fees</b>                                   |                          | <b>\$ 16,000</b> | <b>\$ 5,000</b>  | <b>\$ 5,000</b>  | <b>\$ 6,000</b>  |
| 4465  | <b>Contractual Services</b>   |                          |                  |                  |                  |                  |
|   | 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            |
|   | <b>Total Contractual Services</b>                                       |                          | <b>\$ 15,000</b> | <b>\$ 66,000</b> | <b>\$ 66,000</b> | <b>\$ 76,000</b> |
| 4830  | <b>Travel</b>   |                          |                  |                  |                  |                  |
|   | Various Meetings and Travel Expense for Training                        |                          | \$ 8,500         | \$ 5,625         | \$ 6,000         | \$ 6,000         |
|   | <b>Total Travel</b>   |                          | <b>\$ 8,500</b>  | <b>\$ 5,625</b>  | <b>\$ 6,000</b>  | <b>\$ 6,000</b>  |
| 4855  | <b>Conference, Education, &amp; Training Registration or Fees</b>       |                          |                  |                  |                  |                  |
|   | 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            |
|   | <b>Total Conference, Education, &amp; Training Registration or Fees</b> |                          | <b>\$ 4,700</b>  | <b>\$ 9,375</b>  | <b>\$ 8,600</b>  | <b>\$ 9,000</b>  |

2025 Actual as of March 31, 2025



| Division<br>Department                   | 11<br>1200 | General & Administrative<br>Accounting | 2024<br>Budget | 2024<br>Actual | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>Budget | Change from Last Audited FS |
|--|------------|--|----------------|----------------|----------------|----------------|-------------------|----------------|-----------------------------|
| <b>Income Statement</b>                  |            |  |                |                |                |                |                   |                |                             |
| <b>Operations</b>                        |            |  |                |                |                |                |                   |                |                             |
| Operating Revenue                        | \$         | -                                      | \$             | -              | \$             | -              | \$                | -              | 0.0%                        |
| Internal Revenue                         |            | -                                      |                | -              |                | -              |                   | -              | 0.0%                        |
| <b>Total Operating Revenue</b>           | \$         | -                                      | \$             | -              | \$             | -              | \$                | -              | 0.0%                        |
| Salaries and Wages                       | \$         | (608,233)                              | \$             | (591,956)      | \$             | (654,268)      | \$                | (727,385)      | 25.4%                       |
| Employee Benefits                        |            | (273,748)                              |                | (265,219)      |                | (335,905)      |                   | (339,286)      | 37.2%                       |
| Outside Services/Contractual             |            | (101,834)                              |                | (109,803)      |                | (110,509)      |                   | (84,285)       | -32.3%                      |
| Utilities                                |            | -                                      |                | -              |                | -              |                   | -              | 0.0%                        |
| Other Operating Expenses                 |            | (151,718)                              |                | (143,546)      |                | (152,446)      |                   | (143,084)      | 10.9%                       |
| Insurance                                |            | -                                      |                | -              |                | -              |                   | -              | 0.0%                        |
| Internal Expense                         |            | -                                      |                | -              |                | -              |                   | -              | 0.0%                        |
| Debt Service                             |            | -                                      |                | -              |                | -              |                   | -              | 0.0%                        |
| Depreciation                             |            | -                                      |                | -              |                | -              |                   | -              | 0.0%                        |
| <b>Total Operating Expense</b>           | \$         | (1,135,533)                            | \$             | (1,110,525)    | \$             | (1,253,128)    | \$                | (1,294,039)    | 20.7%                       |
| <b>Operating Contribution</b>            | \$         | (1,135,533)                            | \$             | (1,110,525)    | \$             | (1,253,128)    | \$                | (1,294,039)    | 20.7%                       |
| Allocation of Base                       |            | -                                      |                | -              |                | -              |                   | -              | 0.0%                        |
| Allocation of Fleet                      |            | -                                      |                | -              |                | -              |                   | -              | 0.0%                        |
| Allocation of General & Administrative   |            | -                                      |                | -              |                | -              |                   | -              | 0.0%                        |
| <b>Operating Income(Loss)</b>            | \$         | (1,135,533)                            | \$             | (1,110,525)    | \$             | (1,253,128)    | \$                | (1,294,039)    | 20.7%                       |
| <b>Non-Operations</b>                    |            |  |                |                |                |                |                   |                |                             |
| Property Tax Revenue                     | \$         | -                                      | \$             | -              | \$             | -              | \$                | -              | 0.0%                        |
| Community Facilities District (CFD 94-1) |            | -                                      |                | -              |                | -              |                   | -              | 0.0%                        |
| Grant Revenue                            |            | -                                      |                | -              |                | -              |                   | -              | 0.0%                        |
| Interest                                 |            | -                                      |                | -              |                | -              |                   | -              | 0.0%                        |
| Other Non-Op Revenue                     |            | -                                      |                | -              |                | -              |                   | -              | 0.0%                        |
| Capital Contribution                     |            | -                                      |                | -              |                | -              |                   | -              | 0.0%                        |
| Other Non-Op Expenses                    |            | -                                      |                | -              |                | -              |                   | -              | 0.0%                        |
| <b>Income(Loss)</b>                      | \$         | (1,135,533)                            | \$             | (1,110,525)    | \$             | (1,253,128)    | \$                | (1,294,039)    | 20.7%                       |
| <b>Additional Funding Sources</b>        |            |  |                |                |                |                |                   |                |                             |
| Allocation of Non-Operating Revenue      | \$         | -                                      | \$             | -              | \$             | -              | \$                | -              | 0.0%                        |
| Transfers                                |            | -                                      |                | -              |                | -              |                   | -              | 0.0%                        |
| <b>Balance</b>                           | \$         | (1,135,533)                            | \$             | (1,110,525)    | \$             | (1,253,128)    | \$                | (1,294,039)    | 20.7%                       |

| Division<br>Department |  | 11<br>1200     | General & Administrative<br>Accounting |                |                |                   |                |                              |
|------------------------|--|----------------|--|----------------|----------------|-------------------|----------------|------------------------------|
| Account Number         | Description  | 2024<br>Budget | 2024<br>Actual                         | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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            | 35,000         | 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            | 5,844          | 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            | 56,248         | 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             | 5,075          | 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             | 1,170          | Employee Benefits            |
| 11-1200-4369           | Employment Training Tax                                | 38             | 42                                     | 42             | 56             | 66                | 46             | 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      | \$ 1,339,965   |                              |

| Division  | 11  | General & Administrative | 2023             | 2024             | 2025             | 2026             |
|---|---|--------------------------|------------------|------------------|------------------|------------------|
| Department  | 1200  | Accounting               | Budget           | Budget           | Budget           | Budget           |
| <b>Additional Information for Selected Accounts</b> |   |                          |                  |                  |                  |                  |
| 4415  | <b>Outside Accounting Fees</b>  |                          |                  |                  |                  |                  |
|   | 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            |
|   | <b>Total Outside Accounting Fees</b>                                    |                          | <b>\$ 46,700</b> | <b>\$ 47,000</b> | <b>\$ 60,250</b> | <b>\$ 55,850</b> |
| 4465  | <b>Contractual Services</b>   |                          |                  |                  |                  |                  |
|   | 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            |
|   | <b>Total Contractual Services</b>                                       |                          | <b>\$ 16,300</b> | <b>\$ 54,834</b> | <b>\$ 50,259</b> | <b>\$ 18,459</b> |
| 4815  | <b>Postage</b>  |                          |                  |                  |                  |                  |
|   | Utility Billing - Statement Mailing Fees                                |                          | \$ 24,000        | \$ 28,800        | \$ 28,800        | \$ 28,800        |
|   | Metered Postage Fees  |                          | 5,400            | 3,600            | 3,600            | 3,600            |
|   | <b>Total Postage</b>  |                          | <b>\$ 29,400</b> | <b>\$ 32,400</b> | <b>\$ 32,400</b> | <b>\$ 32,400</b> |
| 4830  | <b>Travel</b>   |                          |                  |                  |                  |                  |
|   | Customer Service Training   |                          |                  | \$ 9,000         | \$ -             | \$ -             |
|   | Certified Payroll Professional Training & Certification                 |                          |                  | 2,000            | 2,000            | 2,000            |
|   | Government Finance Officers Association                                 |                          |                  | 3,000            | 3,500            | 4,500            |
|   | <b>Total Travel</b>   |                          |                  | <b>\$ 14,000</b> | <b>\$ 5,500</b>  | <b>\$ 6,500</b>  |
| 4855  | <b>Conference, Education, &amp; Training Registration or Fees</b>       |                          |                  |                  |                  |                  |
|   | Document Management Software Training                                   |                          | \$ 1,000         | -                | -                | -                |
|   | Customer Service Training   |                          | 9,100            | 1,500            | 3,000            | 3,000            |
|   | Certified Payroll Professional Training & Certification                 |                          | 2,730            | 6,000            | 6,000            | 6,000            |
|   | Microsoft Certification   |                          | 600              | -                | -                | -                |
|   | Government Finance Officers Association Certification                   |                          |                  |                  |                  | 2,200            |
|   | Government Finance Officers Association                                 |                          | 2,500            | 500              | 1,500            | 1,500            |
|   | <b>Total Conference, Education, &amp; Training Registration or Fees</b> |                          | <b>\$ 15,930</b> | <b>\$ 8,000</b>  | <b>\$ 10,500</b> | <b>\$ 12,700</b> |

Travel & Meetings Separated in 2024

2025 Actual as of March 31, 2025



| Division                                 | 11             | General & Administrative  |                |                |                   |                |                             |         |
|--|----------------|---------------------------|----------------|----------------|-------------------|----------------|-----------------------------|---------|
| Department                               | 1500           | Public Information Office |                |                |                   |                |                             |         |
| Income Statement                         | 2024<br>Budget | 2024<br>Actual            | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>Budget | Change from Last Audited FS |         |
| <b>Operations</b>                        |                |                           |                |                |                   |                |                             |         |
| Operating Revenue                        | \$ -           | \$ -                      | \$ -           | \$ -           | \$ -              | \$ -           |                             | 0.0%    |
| Internal Revenue                         | -              | -                         | -              | -              | -                 | -              |                             | 0.0%    |
| <b>Total Operating Revenue</b>           | \$ -           | \$ -                      | \$ -           | \$ -           | \$ -              | \$ -           |                             | 0.0%    |
| Salaries and Wages                       | \$ (124,269)   | \$ (120,995)              | \$ (129,572)   | \$ (101,543)   | \$ (133,771)      | \$ (151,983)   |                             | 25.6%   |
| 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)          | (59,249)       |                             | -2.6%   |
| 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%    |
| <b>Total Operating Expense</b>           | \$ (372,339)   | \$ (310,792)              | \$ (353,529)   | \$ (214,579)   | \$ (307,331)      | \$ (386,873)   |                             | 24.5%   |
| <b>Operating Contribution</b>            | \$ (372,339)   | \$ (310,792)              | \$ (353,529)   | \$ (214,579)   | \$ (307,331)      | \$ (386,873)   |                             | 24.5%   |
| Allocation of Base                       | -              | -                         | -              | -              | -                 | -              |                             | 0.0%    |
| Allocation of Fleet                      | -              | -                         | -              | -              | -                 | -              |                             | 0.0%    |
| Allocation of General & Administrative   | -              | -                         | -              | -              | -                 | -              |                             | 0.0%    |
| <b>Operating Income(Loss)</b>            | \$ (372,339)   | \$ (310,792)              | \$ (353,529)   | \$ (214,579)   | \$ (307,331)      | \$ (386,873)   |                             | 24.5%   |
| <b>Non-Operations</b>                    |                |                           |                |                |                   |                |                             |         |
| Property Tax Revenue                     | \$ -           | \$ -                      | \$ -           | \$ -           | \$ -              | \$ -           |                             | 0.0%    |
| Community Facilities District (CFD 94-1) | -              | -                         | -              | -              | -                 | -              |                             | 0.0%    |
| Grant Revenue                            | -              | -                         | -              | -              | -                 | -              |                             | 0.0%    |
| Interest                                 | -              | -                         | -              | -              | -                 | -              |                             | 0.0%    |
| Other Non-Op Revenue                     | -              | -                         | -              | -              | -                 | -              |                             | 0.0%    |
| Capital Contribution                     | -              | -                         | -              | -              | -                 | -              |                             | 0.0%    |
| Other Non-Op Expenses                    | -              | -                         | -              | -              | -                 | -              |                             | 0.0%    |
| <b>Income(Loss)</b>                      | \$ (372,339)   | \$ (310,792)              | \$ (353,529)   | \$ (214,579)   | \$ (307,331)      | \$ (386,873)   |                             | 24.5%   |
| <b>Additional Funding Sources</b>        |                |                           |                |                |                   |                |                             |         |
| Allocation of Non-Operating Revenue      | \$ -           | \$ -                      | \$ -           | \$ -           | \$ -              | \$ -           |                             | 0.0%    |
| Transfers                                | -              | -                         | -              | -              | -                 | -              |                             | 0.0%    |
| <b>Balance</b>                           | \$ (372,339)   | \$ (310,792)              | \$ (353,529)   | \$ (214,579)   | \$ (307,331)      | \$ (386,873)   |                             | 24.5%   |

| Division       |  | 11             |                | General & Administrative  |                |                   |                |                              |
|----------------|--|----------------|----------------|---------------------------|----------------|-------------------|----------------|------------------------------|
| Department     |  | 1500           |                | Public Information Office |                |                   |                |                              |
| Account Number | Description  | 2024<br>Budget | 2024<br>Actual | 2025<br>Budget            | 2025<br>Actual | 2025<br>Projected | 2026<br>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             | 699            | 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             | (0)            | 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             | -              | 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     |
| 11-1500-4621   | Safety Gear  | -              | 435            | -                         | (187)          | (187)             | -              | 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     | \$ 310,792     | \$ 353,529                | \$ 214,579     | \$ 307,331        | \$ 386,873     |                              |



| Division  | 11  | General & Administrative  | 2023          | 2024      | 2025          | 2026             |
|---|---|---------------------------|---------------|-----------|---------------|------------------|
| Department  | 1500  | Public Information Office | Budget        | Budget    | Budget        | Budget           |
| <b>Additional Information for Selected Accounts</b> |   |                           |               |           |               |                  |
| <b>4435</b>   | <b>Software Licenses/Maintenance</b>                          |                           |               |           |               |                  |
|   | 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            |
|   | Items Budgeted in PIO duplicated in Information technology    |                           |               |           |               | -                |
|   | <b>Total Software Licenses/Maintenance</b>                    | <b>\$</b>                 | <b>8,572</b>  | <b>\$</b> | <b>9,188</b>  | <b>\$ 1,500</b>  |
| <b>4465</b>   | <b>Contractual Services</b>                                   |                           |               |           |               |                  |
|   | 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              |
|   | <b>Total Contractual Services</b>                             | <b>\$</b>                 | <b>59,640</b> | <b>\$</b> | <b>66,000</b> | <b>\$ 57,150</b> |
| <b>4880</b>   | <b>Memberships</b>  |                           |               |           |               |                  |
|   | California Special District Association (CSDA)                | \$                        | 8,000         | \$        | -             | \$ -             |
|   | California Parks & Recreation Society                         |                           | 150           |           | 150           | -                |
|   | Mountain Housing Council                                      |                           | -             |           | 5,500         | -                |
|   | North Tahoe Business Association                              |                           | 300           |           | 300           | 300              |
|   | California Association of Public Information Officers (CAPIO) |                           | 225           |           | 225           | 350              |
|   | Public Relation Society of America                            |                           | 350           |           | 375           | 350              |
|   | Truckee North Tahoe Transportation Management Association     |                           | -             |           | 695           | -                |
|   | North Tahoe Chamber   |                           |               |           |               | 300              |
|   | North Tahoe Business Association                              |                           | 6,000         |           | -             | -                |
|   | <b>Total Memberships</b>                                      | <b>\$</b>                 | <b>15,025</b> | <b>\$</b> | <b>7,245</b>  | <b>\$ 1,000</b>  |
| <b>4900</b>   | <b>Advertising</b>  |                           |               |           |               |                  |
|   | 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           |
|   | <b>Total Advertising</b>                                      | <b>\$</b>                 | <b>15,674</b> | <b>\$</b> | <b>23,900</b> | <b>\$ 22,324</b> |
| <b>4910</b>   | <b>Printing &amp; Publications</b>                            |                           |               |           |               |                  |
|   | 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           |
|   | <b>Total Advertising</b>                                      | <b>\$</b>                 | <b>22,000</b> | <b>\$</b> | <b>38,500</b> | <b>\$ 35,000</b> |
| <b>4970</b>   | <b>Community Outreach</b>                                     |                           |               |           |               |                  |
|   | 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            |
|   | <b>Total Community Outreach</b>                               | <b>\$</b>                 | <b>17,500</b> | <b>\$</b> | <b>15,400</b> | <b>\$ 20,300</b> |
| <b>4980</b>   | <b>Customer Information</b>                                   |                           |               |           |               |                  |
|   | Reports & News Mailing Costs                                  | \$                        | 20,000        | \$        | 25,000        | \$ 3,000         |
|   | <b>Total Customer Information</b>                             | <b>\$</b>                 | <b>20,000</b> | <b>\$</b> | <b>25,000</b> | <b>\$ 3,000</b>  |

2025 Actual as of March 31, 2025



| Division<br>Department                   | 11<br>1800          | General & Administrative<br>Base Facilities Maintenance |                     |                     |                     |                     |                             |  |
|--|---------------------|---|---------------------|---------------------|---------------------|---------------------|-----------------------------|--|
| Income Statement                         | 2024<br>Budget      | 2024<br>Actual  | 2025<br>Budget      | 2025<br>Actual      | 2025<br>Projected   | 2026<br>Budget      | Change from Last Audited FS |  |
| <b>Operations</b>                        |                     |   |                     |                     |                     |                     |                             |  |
| Operating Revenue                        | \$ -                | \$ -  | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%                        |  |
| Internal Revenue                         | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Total Operating Revenue</b>           | <b>\$ -</b>         | <b>\$ -</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>0.0%</b>                 |  |
| 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%                        |  |
| <b>Total Operating Expense</b>           | <b>\$ (188,262)</b> | <b>\$ (196,773)</b>                                     | <b>\$ (202,461)</b> | <b>\$ (152,484)</b> | <b>\$ (192,428)</b> | <b>\$ (216,921)</b> | <b>10.2%</b>                |  |
| <b>Operating Contribution</b>            | <b>\$ (188,262)</b> | <b>\$ (196,773)</b>                                     | <b>\$ (202,461)</b> | <b>\$ (152,484)</b> | <b>\$ (192,428)</b> | <b>\$ (216,921)</b> | <b>10.2%</b>                |  |
| Allocation of Base                       | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Allocation of Fleet                      | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Allocation of General & Administrative   | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Operating Income(Loss)</b>            | <b>\$ (188,262)</b> | <b>\$ (196,773)</b>                                     | <b>\$ (202,461)</b> | <b>\$ (152,484)</b> | <b>\$ (192,428)</b> | <b>\$ (216,921)</b> | <b>10.2%</b>                |  |
| <b>Non-Operations</b>                    |                     |   |                     |                     |                     |                     |                             |  |
| Property Tax Revenue                     | \$ -                | \$ -  | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%                        |  |
| Community Facilities District (CFD 94-1) | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Grant Revenue                            | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Interest                                 | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Other Non-Op Revenue                     | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Capital Contribution                     | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Other Non-Op Expenses                    | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Income(Loss)</b>                      | <b>\$ (188,262)</b> | <b>\$ (196,773)</b>                                     | <b>\$ (202,461)</b> | <b>\$ (152,484)</b> | <b>\$ (192,428)</b> | <b>\$ (216,921)</b> | <b>10.2%</b>                |  |
| <b>Additional Funding Sources</b>        |                     |   |                     |                     |                     |                     |                             |  |
| Allocation of Non-Operating Revenue      | \$ -                | \$ -  | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%                        |  |
| Transfers                                | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Balance</b>                           | <b>\$ (188,262)</b> | <b>\$ (196,773)</b>                                     | <b>\$ (202,461)</b> | <b>\$ (152,484)</b> | <b>\$ (192,428)</b> | <b>\$ (216,921)</b> | <b>10.2%</b>                |  |

| Division       |                                | 11             |                | General & Administrative |                |                   |                |                              |
|----------------|--------------------------------|----------------|----------------|--------------------------|----------------|-------------------|----------------|------------------------------|
| Department     |                                | 1800           |                | Base Facilities          |                |                   |                |                              |
|                |                                |                |                | Maintenance              |                |                   |                |                              |
| Account Number | Description                    | 2024<br>Budget | 2024<br>Actual | 2025<br>Budget           | 2025<br>Actual | 2025<br>Projected | 2026<br>Budget | Income Statement Line        |
| 11-1800-4110   | Salaries & Wage - Regular Full | \$ 29,662      | \$ 24,274      | \$ 30,721                | \$ 18,612      | \$ 26,344         | \$ 31,720      | Salaries and Wages           |
| 11-1800-4145   | Overtime                       | 126            | 191            | -                        | 56             | 56                | -              | Salaries and Wages           |
| 11-1800-4100   | Accrued Payroll Expense        | -              | (449)          | -                        | 152            | 152               | -              | Salaries and Wages           |
| 11-1800-4115   | Salaries & Wage - Temp         | 12,444         | 11,744         | -                        | 1,176          | 1,176             | -              | Salaries and Wages           |
| 11-1800-4120   | Sick/Personal                  | -              | 1,064          | -                        | 1,093          | 1,093             | -              | Salaries and Wages           |
| 11-1800-4123   | Bereavement Pay                | -              | -              | -                        | 60             | 60                | -              | Salaries and Wages           |
| 11-1800-4125   | Vacation Time                  | -              | 2,044          | -                        | 1,519          | 1,519             | -              | Salaries and Wages           |
| 11-1800-4127   | Holiday Pay                    | -              | 1,299          | -                        | 1,274          | 1,274             | -              | Salaries and Wages           |
| 11-1800-4130   | Administrative Leave           | -              | -              | -                        | -              | -                 | -              | Salaries and Wages           |
| 11-1800-4135   | Compensatory Time              | -              | 346            | -                        | 173            | 173               | -              | Salaries and Wages           |
| 11-1800-4200   | F.I.C.A.                       | 3,231          | 3,096          | 2,350                    | 1,788          | 2,380             | 2,427          | Employee Benefits            |
| 11-1800-4300   | Accrued Benefit Expense        | -              | (19)           | -                        | 99             | 99                | -              | Employee Benefits            |
| 11-1800-4305   | Allocated Benefit              | 8,460          | 11,554         | 10,892                   | 7,127          | 9,868             | 11,155         | Employee Benefits            |
| 11-1800-4345   | Workers' Comp Insurance        | 4,205          | 4,028          | 3,067                    | 2,606          | 3,378             | 3,167          | Employee Benefits            |
| 11-1800-4356   | CalPERS                        | 2,780          | 2,643          | 2,891                    | 2,077          | 2,805             | 3,001          | Employee Benefits            |
| 11-1800-4368   | Unemployment Insur. Exp Rating | 90             | 262            | 59                       | 82             | 97                | 59             | Employee Benefits            |
| 11-1800-4369   | Employment Training Tax        | 3              | 11             | 3                        | 4              | 4                 | 3              | Employee Benefits            |
| 11-1800-4465   | Contractual Services           | 39,507         | 37,826         | 34,010                   | 31,226         | 34,796            | 36,300         | Outside Services/Contractual |
| 11-1800-4520   | Water                          | 5,315          | 5,326          | 5,248                    | 3,943          | 5,255             | 5,554          | Internal Expense             |
| 11-1800-4525   | Sewer                          | 7,660          | 7,660          | 8,489                    | 6,367          | 8,489             | 9,426          | Internal Expense             |
| 11-1800-4510   | Natural Gas                    | 25,250         | 20,054         | 23,900                   | 17,099         | 21,099            | 21,210         | Utilities                    |
| 11-1800-4515   | Electricity                    | 28,516         | 35,365         | 36,000                   | 30,283         | 39,283            | 48,010         | Utilities                    |
| 11-1800-4530   | T.T.S.A.                       | 5,258          | 5,257          | 6,240                    | 6,236          | 6,236             | 6,240          | Utilities                    |
| 11-1800-4540   | Telephone                      | -              | -              | -                        | -              | -                 | -              | Utilities                    |
| 11-1800-4545   | Disposal                       | 11,616         | 12,533         | 12,540                   | 10,102         | 13,237            | 14,400         | Utilities                    |
| 11-1800-4610   | Operating Supplies             | 3,540          | 3,132          | 4,850                    | 2,316          | 3,341             | 4,250          | Other Operating Expenses     |
| 11-1800-4640   | Equipment                      | -              | 3,049          | -                        | -              | -                 | -              | Other Operating Expenses     |
| 11-1800-4710   | Repair & Maint. - Buildings    | 600            | 4,253          | 16,200                   | 6,700          | 6,900             | 15,000         | Other Operating Expenses     |
| 11-1800-4820   | Fees & Permits                 | -              | 230            | 5,000                    | 317            | 3,317             | 5,000          | Other Operating Expenses     |
| 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           |
| <b>Additional Information for Selected Accounts</b> |   |      |                  |                  |                  |                  |
| <b>4465</b>   | <b>Contractual Services</b>                   |      |                  |                  |                  |                  |
|   | Linens and Mats                               |      | \$ 1,500         | \$ 2,100         | \$ 3,600         | \$ 3,600         |
|   | Snow Removal                                  |      | 20,400           | 23,930           | 24,530           | 25,150           |
|   | Pest Control                                  |      | 1,200            | 1,500            | 1,800            | 600              |
|   | Fire Extinguishers                            |      | -                | 600              | 600              | 900              |
|   | Roof Snow Removal                             |      | -                | 9,000            | -                |                  |
|   | Alarm Service                                 |      | -                | 400              | -                | 1,000            |
|   | Heat Ventilation Air Conditioning Maintenance |      | 1,000            | 650              | 1,800            | 2,450            |
|   | Alarm & Sprinkler Maintenance                 |      | 2,500            | 400              | 880              | 1,800            |
|   | Elevator Maintenance                          |      | 2,800            | 927              | 800              | 800              |
|   | <b>Total Contractual Services</b>             |      | <b>\$ 29,400</b> | <b>\$ 39,507</b> | <b>\$ 34,010</b> | <b>\$ 36,300</b> |

2025 Actual as of March 31, 2025



| Division                                 | 11             | General & Administrative |                |                |                   |                |                             |  |
|--|----------------|--------------------------|----------------|----------------|-------------------|----------------|-----------------------------|--|
| Department                               | 5040           | Administrative           |                |                |                   |                |                             |  |
| Income Statement                         | 2024<br>Budget | 2024<br>Actual           | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>Budget | Change from Last Audited FS |  |
| <b>Operations</b>                        |                |                          |                |                |                   |                |                             |  |
| Operating Revenue                        | \$ 40,399      | \$ 36,685                | \$ 30,000      | \$ 28,636      | \$ 36,136         | \$ 36,000      | -1.9%                       |  |
| Internal Revenue                         | -              | -                        | -              | -              | -                 | -              | 0.0%                        |  |
| <b>Total Operating Revenue</b>           | \$ 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)      | \$ (807,550)   | 4.3%                        |  |
| 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)          | (58,899)       | -2.8%                       |  |
| 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%                       |  |
| <b>Total Operating Expense</b>           | \$ (1,381,948) | \$ (1,324,470)           | \$ (1,557,498) | \$ (978,281)   | \$ (1,358,426)    | \$ (1,617,463) | 22.1%                       |  |
| <b>Operating Contribution</b>            | \$ (1,341,549) | \$ (1,287,785)           | \$ (1,527,498) | \$ (949,646)   | \$ (1,322,290)    | \$ (1,581,463) | 22.8%                       |  |
| Allocation of Base                       | -              | -                        | -              | -              | -                 | -              | 0.0%                        |  |
| Allocation of Fleet                      | -              | -                        | -              | -              | -                 | -              | 0.0%                        |  |
| Allocation of General & Administrative   | -              | -                        | 5,271,022      | 3,665,029      | 4,947,728         | 5,662,062      | 0.0%                        |  |
| <b>Operating Income(Loss)</b>            | \$ (1,341,549) | \$ (1,287,785)           | \$ 3,743,524   | \$ 2,715,383   | \$ 3,625,438      | \$ 4,080,599   | -416.9%                     |  |
| <b>Non-Operations</b>                    |                |                          |                |                |                   |                |                             |  |
| Property Tax Revenue                     | \$ 1,525,000   | \$ 5,866,087             | \$ 800,000     | \$ 600,000     | \$ 1,312,000      | \$ 1,700,000   | -71.0%                      |  |
| Community Facilities District (CFD 94-1) | -              | -                        | -              | -              | -                 | -              | 0.0%                        |  |
| Grant Revenue                            | -              | -                        | -              | -              | -                 | -              | 0.0%                        |  |
| Interest                                 | 45,000         | 283,288                  | 100,000        | 264,696        | 289,696           | 200,000        | -29.4%                      |  |
| 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%                      |  |
| <b>Income(Loss)</b>                      | \$ (111,549)   | \$ 4,291,132             | \$ 4,509,967   | \$ 3,555,102   | \$ 5,085,953      | \$ 5,846,101   | 36.2%                       |  |
| <b>Additional Funding Sources</b>        |                |                          |                |                |                   |                |                             |  |
| Allocation of Non-Operating Revenue      | \$ -           | \$ -                     | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%                        |  |
| Transfers                                | -              | -                        | -              | -              | -                 | -              | 0.0%                        |  |
| <b>Balance</b>                           | \$ (111,549)   | \$ 4,291,132             | \$ 4,509,967   | \$ 3,555,102   | \$ 5,085,953      | \$ 5,846,101   | 36.2%                       |  |

| Division<br>Department |  | 11<br>5040     | General & Administrative<br>Administrative |                |                |                   |                |  |
|------------------------|--|----------------|--|----------------|----------------|-------------------|----------------|--|
| Account Number         | Description  | 2024<br>Budget | 2024<br>Actual                             | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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            | 5,810          | 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            | 0              | 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            | 10,807         | Other Operating Expenses               |
| 11-5040-4890           | Employee Relations                                     | 520            | 82   | 520            | 427            | 427               | 520            | 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                                   | -              | 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)       | (5,662,062)    | Allocation of General & Administrative |
| 11-5040-3910           | Property Tax Rev - curr sec                            | (5,300,000)    | (5,715,390)                                | (5,700,000)    | (4,275,000)    | (5,840,000)       | (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         | 5,800,000      | Property Tax Revenue                   |
| 11-5040-3913           | Property Tax Rev - RDA                                 | (1,000,000)    | (1,600,684)                                | (1,200,000)    | (900,000)      | (1,572,000)       | (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)         | (200,000)      | 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                           | -              | (503)                                      | -              | (68,677)       | (68,677)          | (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                  |
| 11-5040-4626           | Relief Credit Program                                  | -              | -  | -              | 6,165          | 6,165             | 30,000         | Other Non-Op Expenses                  |
| 11-5040-4850           | Property Tax Direct Charges                            | 100,000        | 93,036                                     | 100,000        | 75,000         | 100,000           | 100,000        | Other Non-Op Expenses                  |
| 11-5040-4852           | Miscellaneous Non-Operating                            | -              | -  | -              | 18,881         | 18,881            | -              | Other Non-Op Expenses                  |
| Total                  |  | \$ 111,549     | \$ (4,291,132)                             | \$ (4,509,967) | \$ (3,555,102) | \$ (5,085,953)    | \$ (5,846,101) |  |

| Division  | 11   | General & Administrative | 2023              | 2024             | 2025             | 2026              |
|---|--|--------------------------|-------------------|------------------|------------------|-------------------|
| Department  | 5040   | Administrative           | Budget            | Budget           | Budget           | Budget            |
| <b>Additional Information for Selected Accounts</b> |  |                          |                   |                  |                  |                   |
| <b>4425</b>   | <b>Attorney Fees</b>   |                          |                   |                  |                  |                   |
|   | District Legal Counsel   |                          | \$ 94,800         | \$ 72,000        | \$ 60,000        | \$ 86,400         |
|   | Labor Attorney - Counsel   |                          | 14,500            | 14,500           | 15,000           | 14,400            |
|   | Liebert Cassidy Whitmore Gold Country Consortium                         |                          | -                 | 2,230            | 2,800            | 2,800             |
|   | Labor Attorney - COU and MOU Negotiations                                |                          | -                 | -                | -                | -                 |
|   | <b>Total Attorney Fees</b>   |                          | <b>\$ 109,300</b> | <b>\$ 88,730</b> | <b>\$ 77,800</b> | <b>\$ 103,600</b> |
| <b>4465</b>   | <b>Contractual Services</b>  |                          |                   |                  |                  |                   |
|   | Document Shredding Service   |                          | 1,200             | 1,200            | 1,200            | 480               |
|   | Sierra Advocacy  |                          | 7,200             | 6,000            | 6,000            | 6,000             |
|   | State Legislative Advocacy   |                          | 15,000            | 15,000           | 13,200           | 13,200            |
|   | 5-Year Strategic Plan Consultant   |                          | -                 | -                | -                | -                 |
|   | <b>Total Contractual Services</b>  |                          | <b>\$ 23,400</b>  | <b>\$ 22,200</b> | <b>\$ 20,400</b> | <b>\$ 19,680</b>  |
| <b>4830</b>   | <b>Travel</b>  |                          |                   |                  |                  |                   |
|   | Legislative Advocacy Travel  |                          | \$ -              | \$ 5,000         | \$ 5,000         | \$ 5,000          |
|   | Executive Team Training & Conference                                     |                          | 7,800             | -                | 2,000            | 2,400             |
|   | California Special District Association Leadership Academy               |                          | -                 | 3,500            | 750              | 500               |
|   | Society of Human Resources Management                                    |                          | -                 | -                | -                | -                 |
|   | Kings Beach State Recreation Area Parking Passes                         |                          | -                 | -                | -                | -                 |
|   | <b>Total Travel</b>  |                          | <b>\$ 7,800</b>   | <b>\$ 8,500</b>  | <b>\$ 7,750</b>  | <b>\$ 7,900</b>   |
| <b>4855</b>   | <b>Conference, Education, &amp; Training Registration or Fees</b>        |                          |                   |                  |                  |                   |
|   | California Association of Public Information Officers (CAPIO) Conference |                          | \$ -              | \$ -             | \$ -             | \$ -              |
|   | California Public Employers Labor Relations Association Conference       |                          | -                 | 1,000            | 1,200            | -                 |
|   | California Special District Association Leadership Academy               |                          | -                 | 600              | 260              | 260               |
|   | Liberty Cassidy Whitmore Workbooks                                       |                          | -                 | 900              | 900              | 900               |
|   | State Human Recourses Act Training                                       |                          | -                 | 260              | -                | -                 |
|   | HR Workshops   |                          | -                 | -                | -                | 2,300             |
|   | Executive Team Training  |                          | 6,460             | 7,500            | -                | -                 |
|   | Professional Development and Training (PIO)                              |                          | -                 | -                | -                | -                 |
|   | <b>Total Conference, Education, &amp; Training Registration or Fees</b>  |                          | <b>\$ 6,460</b>   | <b>\$ 10,260</b> | <b>\$ 2,360</b>  | <b>\$ 3,460</b>   |
| <b>4880</b>   | <b>Memberships</b>   |                          |                   |                  |                  |                   |
|   | California Special District Association (CSDA)                           |                          | \$ -              | \$ 9,000         | \$ 9,125         | \$ 9,627          |
|   | California Association of Mutual Water Companies                         |                          | -                 | 500              | 500              | 500               |
|   | North Tahoe Business Association   |                          | -                 | -                | -                | -                 |
|   | California Public Employers Labor Relations Association                  |                          | -                 | 380              | 400              | 400               |
|   | California Association of Public Information Officers (CAPIO)            |                          | -                 | -                | -                | -                 |
|   | Society for Human Resources  |                          | 200               | 250              | 280              | 280               |
|   | Public Relation Society of America                                       |                          | -                 | -                | -                | -                 |
|   | California Tahoe Alliance  |                          | -                 | -                | -                | -                 |
|   | Tahoe Truckee Community Foundation                                       |                          | 5,500             | -                | -                | -                 |
|   | California Parks & Recreation Society                                    |                          | 150               | -                | -                | -                 |
|   | Government Finance Officers Association                                  |                          | 160               | -                | -                | -                 |
|   | International Institute of Municipal Clerks                              |                          | 175               | -                | -                | -                 |
|   | <b>Total Memberships</b>   |                          | <b>\$ 6,185</b>   | <b>\$ 10,130</b> | <b>\$ 10,305</b> | <b>\$ 10,807</b>  |

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<br>Department |  | 11<br>5042     | General & Administrative<br>Employee Services |                |                |                   |                |                              |  |
|------------------------|--|----------------|---|----------------|----------------|-------------------|----------------|------------------------------|--|
| Account Number         | Description  | 2024<br>Budget | 2024<br>Actual                                | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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            |  |
| 11-5042-4425           | Attorney Fees  | -              | -   | -              | 2,430          | 2,430             | -              | Outside Services/Contractual |  |
| 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           | \$ 50,666      | \$ 90,656         | (\$ 0)         |                              |  |
|                        |  | 0              |   |                |                |                   |                |                              |  |

| Division  | 11  | General & Administrative | 2023             | 2024             | 2025             | 2026             |   |
|---|---|--------------------------|------------------|------------------|------------------|------------------|---|
| Department  | 5042  | Employee Services        | Budget           | Budget           | Budget           | Budget           |   |
| <b>Additional Information for Selected Accounts</b> |   |                          |                  |                  |                  |                  |   |
| 4465  | <b>Contractual Services</b>   |                          |                  |                  |                  |                  |   |
|   | Forklift Training   |                          |                  |                  | \$ 1,600         | \$ 2,500         |   |
|   | Hearing Testing   |                          |                  |                  | 4,200            | 1,500            |   |
|   | Safety Consultant Program   |                          |                  |                  | 55,008           | 60,000           |   |
|   | Respirator and Pulmonary Testing  |                          |                  |                  | 2,800            | 2,800            |   |
|   | CPR & First Aid Training  |                          |                  |                  | 4,000            | 4,000            |   |
|   | SDS Library Management  |                          |                  |                  |                  | 5,000            |   |
|   | Lock Out Tag Out Training   |                          |                  |                  |                  | 2,500            |   |
|   | <b>Total Contractual Services</b>                                       |                          |                  |                  | <b>\$ 67,608</b> | <b>\$ 78,300</b> | Moved from Departments to Employee Services |
| 4855  | <b>Conference, Education, &amp; Training Registration or Fees</b>       |                          |                  |                  |                  |                  |   |
|   | Gallup Q12  | \$ 15,000                | \$ 24,000        | \$ 30,000        | \$ 72,000        |                  |   |
|   | Semi Annual Meeting   | 2,000                    | -                | 4,400            | 5,000            |                  |   |
|   | Harassment & Discrimination Training                                    | 2,000                    | -                | 2,400            | 1,500            |                  |   |
|   | <b>Total Conference, Education, &amp; Training Registration or Fees</b> | <b>\$ 19,000</b>         | <b>\$ 24,000</b> | <b>\$ 36,800</b> | <b>\$ 78,500</b> |                  |   |
| 4890  | <b>Employee Relations</b>   |                          |                  |                  |                  |                  |   |
|   | Semi-Annual Safety Meeting  | \$ 2,000                 | \$ 11,900        | \$ 6,000         | \$ 6,000         |                  |   |
|   | Annual Employee Appreciation Dinner                                     | 15,000                   | 18,000           | 26,900           | 25,700           |                  |   |
|   | Dinner Awards   |                          |                  |                  | 6,000            |                  |   |
|   | Employee Recognition Events   | 8,000                    | 3,480            | 3,440            |                  |                  |   |
|   | Quarterly Lunch & Learn Catering  | -                        | -                | -                | 4,000            |                  |   |
|   | <b>Total Employee Relations</b>   | <b>\$ 25,000</b>         | <b>\$ 33,380</b> | <b>\$ 36,340</b> | <b>\$ 41,700</b> |                  |   |

2025 Actual as of March 31, 2025



| Division<br>Department                   | 11<br>5044     | General & Administrative<br>Information Technology | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>Budget | Change from Last Audited FS |
|--|----------------|--|----------------|----------------|-------------------|----------------|-----------------------------|
| Income Statement                         | 2024<br>Budget | 2024<br>Actual                                     |                |                |                   |                |                             |
| <b>Operations</b>                        |                |  |                |                |                   |                |                             |
| Operating Revenue                        | \$ -           | \$ -   | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%                        |
| Internal Revenue                         | -              | -  | -              | -              | -                 | -              | 0.0%                        |
| <b>Total Operating Revenue</b>           | \$ -           | \$ -   | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%                        |
| Salaries and Wages                       | \$ (251,208)   | \$ (240,123)                                       | \$ (258,767)   | \$ (198,911)   | \$ (263,568)      | \$ (360,725)   | 50.2%                       |
| 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)      | (221,933)         | (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%                        |
| <b>Total Operating Expense</b>           | \$ (794,889)   | \$ (793,109)                                       | \$ (913,608)   | \$ (647,054)   | \$ (842,866)      | \$ (1,077,353) | 35.8%                       |
| <b>Operating Contribution</b>            | \$ (794,889)   | \$ (793,109)                                       | \$ (913,608)   | \$ (647,054)   | \$ (842,866)      | \$ (1,077,353) | 35.8%                       |
| Allocation of Base                       | -              | -  | -              | -              | -                 | -              | 0.0%                        |
| Allocation of Fleet                      | -              | -  | -              | -              | -                 | -              | 0.0%                        |
| Allocation of General & Administrative   | -              | -  | -              | -              | -                 | -              | 0.0%                        |
| <b>Operating Income(Loss)</b>            | \$ (794,889)   | \$ (793,109)                                       | \$ (913,608)   | \$ (647,054)   | \$ (842,866)      | \$ (1,077,353) | 35.8%                       |
| <b>Non-Operations</b>                    |                |  |                |                |                   |                |                             |
| Property Tax Revenue                     | \$ -           | \$ -   | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%                        |
| Community Facilities District (CFD 94-1) | -              | -  | -              | -              | -                 | -              | 0.0%                        |
| Grant Revenue                            | -              | -  | -              | -              | -                 | -              | 0.0%                        |
| Interest                                 | -              | -  | -              | -              | -                 | -              | 0.0%                        |
| Other Non-Op Revenue                     | -              | -  | -              | -              | -                 | -              | 0.0%                        |
| Capital Contribution                     | -              | -  | -              | -              | -                 | -              | 0.0%                        |
| Other Non-Op Expenses                    | -              | -  | -              | -              | -                 | -              | 0.0%                        |
| <b>Income(Loss)</b>                      | \$ (794,889)   | \$ (793,109)                                       | \$ (913,608)   | \$ (647,054)   | \$ (842,866)      | \$ (1,077,353) | 35.8%                       |
| <b>Additional Funding Sources</b>        |                |  |                |                |                   |                |                             |
| Allocation of Non-Operating Revenue      | \$ -           | \$ -   | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%                        |
| Transfers                                | -              | -  | -              | -              | -                 | -              | 0.0%                        |
| <b>Balance</b>                           | \$ (794,889)   | \$ (793,109)                                       | \$ (913,608)   | \$ (647,054)   | \$ (842,866)      | \$ (1,077,353) | 35.8%                       |

| Division<br>Department |  | 11<br>5044     | General & Administrative<br>Information Technology |                |                |                   |                |                              |  |
|------------------------|--|----------------|--|----------------|----------------|-------------------|----------------|------------------------------|--|
| Account Number         | Description  | 2024<br>Budget | 2024<br>Actual                                     | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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            | 1,168          | 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             | (0)            | 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        | 188,948           | 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     | \$ 842,866        | \$ 1,077,353   |                              |  |

| 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   | \$     | 4,300   |
|  | Asset Management System                       |                          | 30,000  |        | 26,250  |        | 28,000  |
|  | Accounting & Billing Software                 |                          | 22,000  |        | 24,000  |        | 21,800  |
|  | AutoCAD Annual License & Maintenance          |                          | 5,000   |        | 2,500   |        | 1,500   |
|  | Geographic Interface System (GIS)             |                          | 4,500   |        | 4,500   |        | 13,000  |
|  | Graphic Design Software                       |                          | -       |        | -       |        | 835     |
|  | Webcam at NTEC & TVRA                         |                          | 1,200   |        | 3,000   |        | 4,776   |
|  | Board Meeting Video Recording Software        |                          | 4,038   |        | 4,000   |        | 3,588   |
|  | Agenda Meeting Software                       |                          | -       |        | 500     |        | 450     |
|  | Electronic Remote Meeting Software            |                          | 3,953   |        | 5,160   |        | 5,448   |
|  | Firewall Licenses                             |                          | 372     |        | 1,600   |        | -       |
|  | Email & Electronic Security Monitoring        |                          | 2,700   |        | 3,420   |        | 2,800   |
|  | Financial Transparency Software               |                          | 32,172  |        | 22,000  |        | 22,000  |
|  | Check Payment Scanning Software               |                          | 2,335   |        | 2,700   |        | 2,800   |
|  | Online Data/Parcel Service                    |                          | 1,770   |        | 1,740   |        | 1,560   |
|  | Electronic Accounts Payable System            |                          | 5,000   |        | -       |        | -       |
|  | Electronic Timekeeping System                 |                          | 1,500   |        | 3,000   |        | 3,404   |
|  | Performance Evaluation Software               |                          | 7,000   |        | 7,000   |        | 8,000   |
|  | Mobile Device & Security Management           |                          | 364     |        | 720     |        | 720     |
|  | Virtual Machine Ware                          |                          | 67      |        | 70      |        | -       |
|  | Marketing Software                            |                          | -       |        | -       |        | 2,000   |
|  | Online Bidding Software                       |                          | 4,500   |        | 4,500   |        | 4,250   |
|  | Recreation Management Software                |                          | 10,605  |        | 6,285   |        | 10,473  |
|  | NTEC Management Software                      |                          | -       |        | -       |        | 400     |
|  | Fuelmaster Annual Maint. Contract             |                          | 1,500   |        | 1,500   |        | 1,275   |
|  | Granite Software / Maintenance                |                          | 3,850   |        | 3,850   |        | 4,200   |
|  | Ignition Support Plan                         |                          | 3,800   |        | 4,650   |        | 5,500   |
|  | Itron Maintenance                             |                          | 8,000   |        | 8,000   |        | 7,500   |
|  | Microsoft Licenses                            |                          | 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          |                          | 2,648   |        | 1,248   |        | 120     |
|  | Adobe CLP Licenses                            |                          | 3,150   |        | 3,500   |        | 3,500   |
|  | Planning Pod - NTEC Event Planning Software   |                          |         |        |         |        | 5,300   |
|  | Go To Log Me In                               |                          |         |        |         |        | 350     |
|  | DMARCLY Email security                        |                          |         |        |         |        | 216     |
|  | Total Software Licenses/Maintenance           | \$                       | 186,024 | \$     | 172,583 | \$     | 192,271 |
|  |   |                          |         |        |         | \$     | 203,335 |
| 4465   | Contractual Services                          |                          |         |        |         |        |         |
|  | IT Services (Professional)                    | \$                       | -       | \$     | 50,520  | \$     | 101,508 |
|  | IT Services Support                           |                          | 49,968  |        | 18,000  |        | 750     |
|  | Copying & Printing                            |                          | 4,200   |        | 2,880   |        | 3,600   |
|  | Geographic Interface System (GIS) Support     |                          | 350     |        | 350     |        | 375     |
|  | Alarm Monitoring - Base                       |                          | 1,200   |        | -       |        | -       |
|  | After Hours Telephone Answering Service       |                          | -       |        | -       |        | 20,000  |
|  | Asset Management System Support               |                          | 28,800  |        | 37,440  |        | 50,640  |
|  | Hand Held Radio System Upgrade                |                          | -       |        | 15,000  |        | -       |
|  | Total Contractual Services                    | \$                       | 84,518  | \$     | 124,190 | \$     | 183,623 |
|  |   |                          |         |        |         | \$     | 188,125 |
| 4640   | Equipment                                     |                          |         |        |         |        |         |
|  | Computer/Hardware/Device Replacement          | \$                       | 34,500  | \$     | 37,250  | \$     | 33,000  |
|  | Timeclock Replacement Hardware                |                          | -       |        | 2,000   |        | 2,000   |
|  | Mobile Phone Replacements                     |                          | -       |        | -       |        | 15,000  |
|  | Total Equipment                               | \$                       | 34,500  | \$     | 39,250  | \$     | 50,000  |
|  |   |                          |         |        |         | \$     | 16,000  |

Moved to Facilities

Moved to Licenses

2025 Actual as of March 31, 2025



| Division                                 | 14           | Fleet & Equipment |              |              |                |              |                             |         |
|--|--------------|-------------------|--------------|--------------|----------------|--------------|-----------------------------|---------|
| Department                               | 2400         | Vehicle Shop      |              |              |                |              |                             |         |
| Income Statement                         | 2024 Budget  | 2024 Actual       | 2025 Budget  | 2025 Actual  | 2025 Projected | 2026 Budget  | Change from Last Audited FS |         |
| <b>Operations</b>                        |              |                   |              |              |                |              |                             |         |
| Operating Revenue                        | \$ -         | \$ -              | \$ -         | \$ -         | \$ -           | \$ -         |                             | 0.0%    |
| Internal Revenue                         | -            | -                 | -            | -            | -              | -            |                             | 0.0%    |
| <b>Total Operating Revenue</b>           | \$ -         | \$ -              | \$ -         | \$ -         | \$ -           | \$ -         |                             | 0.0%    |
| Salaries and Wages                       | \$ (109,739) | \$ (139,791)      | \$ (155,410) | \$ (124,964) | \$ (163,872)   | \$ (165,110) |                             | 18.1%   |
| 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%   |
| <b>Total Operating Expense</b>           | \$ (711,273) | \$ (616,726)      | \$ (819,485) | \$ (563,798) | \$ (770,305)   | \$ (851,032) |                             | 38.0%   |
| <b>Operating Contribution</b>            | \$ (711,273) | \$ (616,726)      | \$ (819,485) | \$ (563,798) | \$ (770,305)   | \$ (851,032) |                             | 38.0%   |
| 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%    |
| <b>Operating Income(Loss)</b>            | \$ (0)       | \$ (6,997)        | \$ (0)       | \$ 49,180    | \$ 49,180      | \$ 6,337     |                             | -190.6% |
| <b>Non-Operations</b>                    |              |                   |              |              |                |              |                             |         |
| Property Tax Revenue                     | \$ 425,000   | \$ 425,000        | \$ 100,000   | \$ 75,000    | \$ 100,000     | \$ 100,000   |                             | -76.5%  |
| 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% |
| <b>Income(Loss)</b>                      | \$ 425,000   | \$ 425,000        | \$ 93,510    | \$ 124,180   | \$ 142,691     | \$ 99,609    |                             | -76.6%  |
| <b>Additional Funding Sources</b>        |              |                   |              |              |                |              |                             |         |
| Allocation of Non-Operating Revenue      | \$ -         | \$ -              | \$ -         | \$ -         | \$ -           | \$ -         |                             | 0.0%    |
| Transfers                                | -            | -                 | -            | -            | -              | -            |                             | 0.0%    |
| <b>Balance</b>                           | \$ 425,000   | \$ 425,000        | \$ 93,510    | \$ 124,180   | \$ 142,691     | \$ 99,609    |                             | -76.6%  |

| Division<br>Department |  | 14<br>2400     | Fleet & Equipment<br>Vehicle Shop |                |                |                   |                |                              |  |
|------------------------|--|----------------|-----------------------------------|----------------|----------------|-------------------|----------------|------------------------------|--|
| Account Number         | Description  | 2024<br>Budget | 2024<br>Actual                    | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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            | 1,237          | 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     |  |
| 14-2400-4816           | Shipping   | -              | -                                 | -              | 15             | 15                | -              | 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)         | (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)    | \$ (124,180)   | \$ (142,691)      | \$ (99,609)    |                              |  |

| 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   |                   | \$ 2,400  | \$ 1,800  | \$ 1,000  | \$ 900    |
|  | Crane Inspection  |                   | 400       | 700       | 800       | 600       |
|  | Waste Oil Collection / Disposal / BMP Management - Shop Drainage Area |                   | 500       | 400       | 500       | 700       |
|  | Haz Mat Vault Testing   |                   | 1,200     | 1,800     | 1,800     | 3,500     |
|  | Seasonal Tire Swap  |                   | 2,120     | 2,120     | 2,320     | 1,680     |
|  | Aramark Uniform Service   |                   | 240       | -         | -         | -         |
|  | Annual Fuel Tank Inspection   |                   | 900       | 1,600     | 1,600     | 1,300     |
|  | Fire Extinguisher   |                   | 1,200     | 1,500     | 1,500     | 1,500     |
|  | Fuel Pump Repairs   |                   | 1,000     | 1,000     | 2,000     | 1,400     |
|  | Windshields   |                   | -         | -         | 1,200     | 900       |
|  | Lucity Outside Contractor   |                   | 3,600     | -         | -         | -         |
|  | Mobile Detailing  |                   |           |           |           | 2,500     |
|  | Total Contractual Services  |                   | \$ 13,560 | \$ 10,920 | \$ 12,720 | \$ 14,980 |
| 4610   | Operating Supplies  |                   |           |           |           |           |
|  | Miscellaneous Hardware  |                   | \$ 3,000  | \$ 2,200  | \$ 2,400  | \$ 4,800  |
|  | Miscellaneous Vehicle Parts   |                   | 12,000    | 12,000    | 10,200    | 12,600    |
|  | Replacement Parts   |                   | 4,000     | 6,000     | 6,000     | 6,000     |
|  | Vehicle Batteries   |                   | 3,600     | 3,600     | 3,600     | 3,000     |
|  | Tires - Vehicles  |                   | 40,000    | 38,000    | 34,000    | 29,250    |
|  | Motor Oil, Hydraulic Oil, etc.  |                   | 8,600     | 10,000    | 6,000     | 3,800     |
|  | Vac Con Nozzles/Debris Hoses/Parts                                    |                   | 7,500     | 7,512     | 10,000    | 8,000     |
|  | Total Operating Supplies  |                   | \$ 78,700 | \$ 79,312 | \$ 72,200 | \$ 67,450 |
| 4640   | Equipment   |                   |           |           |           |           |
|  | Back Hoe Bucket   |                   | \$ -      | \$ -      | \$ 2,000  | \$ -      |
|  | Tool Boxes for Trucks   |                   | -         | -         | -         | -         |
|  | Binders, Straps & Chains for Loading                                  |                   | -         | -         | -         | -         |
|  | Vac Con Chains  |                   | 3,500     | 3,500     | 3,500     | -         |
|  | Back Hoe Chains   |                   | 2,500     | 2,500     | -         | -         |
|  | Replacement of Damaged or Failed Equipment                            |                   | -         | 5,000     | 5,000     | 5,500     |
|  | Total Equipment   |                   | \$ 6,000  | \$ 11,000 | \$ 10,500 | \$ 5,500  |
| 4855   | Conference, Education, & Training Registration or Fees                |                   |           |           |           |           |
|  | Specialized Training  |                   | \$ 1,000  | \$ -      | \$ 1,000  | \$ 1,500  |
|  | Commercial Driver Training  |                   | 20,000    | 36,000    | 35,000    | 14,300    |
|  | Total Conference, Education, & Training Registration or Fees          |                   | \$ 21,000 | \$ 36,000 | \$ 36,000 | \$ 15,800 |





2025 Actual as of March 31, 2025

### Wastewater Enterprise

| Income Statement                                      | 2024<br>Budget        | 2024<br>Actual        | 2025<br>Budget        | 2025<br>Actual        | 2025<br>Projected     | 2026<br>Budget        | Change from Last Audited FS |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|
| <b>Operations</b>                                     |                       |                       |                       |                       |                       |                       |                             |
| 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%                       |
| <b>Total Operating Revenue</b>                        | <b>\$ 4,500,290</b>   | <b>\$ 4,523,981</b>   | <b>\$ 5,034,803</b>   | <b>\$ 3,787,119</b>   | <b>\$ 5,033,820</b>   | <b>\$ 5,668,048</b>   | <b>25.3%</b>                |
| Salaries and Wages                                    | \$ (1,216,031)        | \$ (1,038,721)        | \$ (1,427,168)        | \$ (1,028,433)        | \$ (1,383,946)        | \$ (1,337,787)        | 28.8%                       |
| 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)             | (205,695)             | -3.5%                       |
| Utilities   | (144,413)             | (228,935)             | (229,470)             | (172,859)             | (229,089)             | (267,234)             | 16.7%                       |
| Other Operating Expenses                              | (424,427)             | (178,634)             | (274,190)             | (353,672)             | (410,572)             | (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%                        |
| <b>Total Operating Expense</b>                        | <b>\$ (4,175,809)</b> | <b>\$ (3,524,075)</b> | <b>\$ (4,377,939)</b> | <b>\$ (3,177,487)</b> | <b>\$ (4,251,475)</b> | <b>\$ (4,209,317)</b> | <b>19.4%</b>                |
| <b>Operating Contribution</b>                         | <b>\$ 324,481</b>     | <b>\$ 999,906</b>     | <b>\$ 656,864</b>     | <b>\$ 609,631</b>     | <b>\$ 782,345</b>     | <b>\$ 1,458,731</b>   | <b>45.9%</b>                |
| 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)           | (1,904,607)           | 0.0%                        |
| <b>Operating Income(Loss)</b>                         | <b>\$ 14,540</b>      | <b>\$ 742,791</b>     | <b>\$ (1,650,059)</b> | <b>\$ (956,046)</b>   | <b>\$ (1,347,796)</b> | <b>\$ (798,122)</b>   | <b>-207.4%</b>              |
| <b>Non-Operations</b>                                 |                       |                       |                       |                       |                       |                       |                             |
| Property Tax Revenue                                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | 0.0%                        |
| Community Facilities District (CFD 94-1)              | -                     | -                     | -                     | -                     | -                     | -                     | 0.0%                        |
| Grant Revenue   | -                     | -                     | -                     | -                     | -                     | -                     | 0.0%                        |
| Interest  | -                     | -                     | -                     | -                     | -                     | -                     | 0.0%                        |
| Other Non-Op Revenue                                  | -                     | 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%                     |
| <b>Income(Loss)</b>                                   | <b>\$ 14,540</b>      | <b>\$ 812,954</b>     | <b>\$ (1,697,081)</b> | <b>\$ (860,691)</b>   | <b>\$ (1,299,461)</b> | <b>\$ (852,773)</b>   | <b>-204.9%</b>              |
| <b>Additional Funding Sources</b>                     |                       |                       |                       |                       |                       |                       |                             |
| Allocation of Non-Operating Revenue                   | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | 0.0%                        |
| Transfers   | -                     | -                     | -                     | -                     | -                     | -                     | 0.0%                        |
| <b>Balance</b>  | <b>\$ 14,540</b>      | <b>\$ 812,954</b>     | <b>\$ (1,697,081)</b> | <b>\$ (860,691)</b>   | <b>\$ (1,299,461)</b> | <b>\$ (852,773)</b>   | <b>-204.9%</b>              |
| Earnings Before Interest, Depreciation & Amortization | \$                    | 2,004,197             | \$                    | 70,796                | \$ (46,698)           | \$                    | 427,698                     |

2025 Actual as of March 31, 2025



| Division<br>Department                   | 21<br>2120     | Wastewater<br>Wastewater Collection | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>Budget | Change from Last Audited FS |
|--|----------------|-------------------------------------|----------------|----------------|-------------------|----------------|-----------------------------|
| Income Statement                         | 2024<br>Budget | 2024<br>Actual                      |                |                |                   |                |                             |
| <b>Operations</b>                        |                |                                     |                |                |                   |                |                             |
| Operating Revenue                        | \$ -           | \$ -                                | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%                        |
| Internal Revenue                         | -              | -                                   | -              | -              | -                 | -              | 0.0%                        |
| <b>Total Operating Revenue</b>           | \$ -           | \$ -                                | \$ -           | \$ -           | \$ -              | \$ -           | 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)          | (81,500)       | -13.0%                      |
| Utilities                                | -              | -                                   | -              | -              | -                 | -              | 0.0%                        |
| Other Operating Expenses                 | (66,600)       | (34,850)                            | (64,300)       | (241,179)      | (261,479)         | (60,900)       | 74.7%                       |
| Insurance                                | -              | -                                   | -              | -              | -                 | -              | 0.0%                        |
| Internal Expense                         | -              | -                                   | -              | -              | -                 | -              | 0.0%                        |
| Debt Service                             | -              | -                                   | -              | -              | -                 | -              | 0.0%                        |
| Depreciation                             | -              | -                                   | -              | -              | -                 | -              | 0.0%                        |
| <b>Total Operating Expense</b>           | \$ (1,118,443) | \$ (855,418)                        | \$ (1,002,461) | \$ (821,157)   | \$ (1,081,168)    | \$ (800,314)   | -6.4%                       |
| <b>Operating Contribution</b>            | \$ (1,118,443) | \$ (855,418)                        | \$ (1,002,461) | \$ (821,157)   | \$ (1,081,168)    | \$ (800,314)   | -6.4%                       |
| Allocation of Base                       | -              | -                                   | -              | -              | -                 | -              | 0.0%                        |
| Allocation of Fleet                      | -              | -                                   | -              | -              | -                 | -              | 0.0%                        |
| Allocation of General & Administrative   | -              | -                                   | -              | -              | -                 | -              | 0.0%                        |
| <b>Operating Income(Loss)</b>            | \$ (1,118,443) | \$ (855,418)                        | \$ (1,002,461) | \$ (821,157)   | \$ (1,081,168)    | \$ (800,314)   | -6.4%                       |
| <b>Non-Operations</b>                    |                |                                     |                |                |                   |                |                             |
| Property Tax Revenue                     | \$ -           | \$ -                                | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%                        |
| Community Facilities District (CFD 94-1) | -              | -                                   | -              | -              | -                 | -              | 0.0%                        |
| Grant Revenue                            | -              | -                                   | -              | -              | -                 | -              | 0.0%                        |
| Interest                                 | -              | -                                   | -              | -              | -                 | -              | 0.0%                        |
| Other Non-Op Revenue                     | -              | -                                   | -              | -              | -                 | -              | 0.0%                        |
| Capital Contribution                     | -              | -                                   | -              | -              | -                 | -              | 0.0%                        |
| Other Non-Op Expenses                    | -              | -                                   | -              | -              | -                 | -              | 0.0%                        |
| <b>Income(Loss)</b>                      | \$ (1,118,443) | \$ (855,418)                        | \$ (1,002,461) | \$ (821,157)   | \$ (1,081,168)    | \$ (800,314)   | -6.4%                       |
| <b>Additional Funding Sources</b>        |                |                                     |                |                |                   |                |                             |
| Allocation of Non-Operating Revenue      | \$ -           | \$ -                                | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%                        |
| Transfers                                | -              | -                                   | -              | -              | -                 | -              | 0.0%                        |
| <b>Balance</b>                           | \$ (1,118,443) | \$ (855,418)                        | \$ (1,002,461) | \$ (821,157)   | \$ (1,081,168)    | \$ (800,314)   | -6.4%                       |

| Division<br>Department |                                | 21<br>2120     | Wastewater<br>Wastewater Collection |                |                |                   |                |                              |
|------------------------|--------------------------------|----------------|-------------------------------------|----------------|----------------|-------------------|----------------|------------------------------|
| Account Number         | Description                    | 2024<br>Budget | 2024<br>Actual                      | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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            | 81,500         | 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     |
| 21-2120-4875           | Insurance Claims - PL & PD     | -              | -                                   | -              | 211,778        | 211,778           | -              | Other Operating Expenses     |
| 21-2120-4805           | Dumping Fees                   | -              | -                                   | -              | -              | -                 | -              | Internal Expense             |
| Total                  |                                | \$ 1,118,443   | \$ 855,418                          | \$ 1,002,461   | \$ 821,157     | \$ 1,081,168      | \$ 800,314     |                              |

| Division  | 21   | Wastewater            | 2023              | 2024              | 2025              | 2026             |
|---|--|-----------------------|-------------------|-------------------|-------------------|------------------|
| Department  | 2120   | Wastewater Collection | Budget            | Budget            | Budget            | Budget           |
| <b>Additional Information for Selected Accounts</b> |  |                       |                   |                   |                   |                  |
| <b>4465</b>   | <b>Contractual Services</b>                                    |                       |                   |                   |                   |                  |
|   | Patch Paving   |                       | \$ 60,000         | \$ 60,000         | \$ 75,000         | \$ 35,000        |
|   | Joint Sewer Facilities with Tahoe City Public Utility District |                       | 21,263            | 20,000            | 29,000            | 25,000           |
|   | Traffic Control @ roundabouts                                  |                       | 8,000             | 8,000             | 8,000             | 5,000            |
|   | Grouting   |                       | 10,000            | 5,000             | 15,000            | 7,500            |
|   | Sidewalk Repair  |                       | 10,000            | 10,000            | 20,000            | 6,000            |
|   | Hazardous Disposal (AC Pipe)                                   |                       | 3,000             | 6,400             | 3,600             | 3,000            |
|   | <b>Total Contractual Services</b>                              |                       | <b>\$ 112,263</b> | <b>\$ 109,400</b> | <b>\$ 150,600</b> | <b>\$ 81,500</b> |
| <b>4610</b>   | <b>Operating Supplies</b>                                      |                       |                   |                   |                   |                  |
|   | Hardware / Clamps / Vaults                                     |                       | \$ 2,400          | \$ -              | \$ 3,600          | \$ 1,800         |
|   | Air-Vacs repair or replacement                                 |                       | -                 | -                 | -                 | -                |
|   | Paint - Wiskers  |                       | -                 | -                 | -                 | -                |
|   | Asphalt  |                       | 400               | -                 | -                 | -                |
|   | Backfill / Sand / Base Rock / Hydro Patch                      |                       | 7,000             | 12,000            | 10,500            | 10,600           |
|   | Cold Mix   |                       | 2,000             | 2,000             | 2,000             | 3,600            |
|   | Traffic Control Supplies                                       |                       | 5,500             | 5,500             | 5,500             | 3,000            |
|   | Gravity Main Supplies  |                       | 22,000            | 30,100            | 26,500            | 27,500           |
|   | <b>Total Operating Supplies</b>                                |                       | <b>\$ 39,300</b>  | <b>\$ 49,600</b>  | <b>\$ 48,100</b>  | <b>\$ 46,500</b> |
| <b>4640</b>   | <b>Equipment</b>   |                       |                   |                   |                   |                  |
|   | Hydroflush Nozzles   |                       | \$ 5,000          | \$ 5,000          | \$ 5,000          | \$ 6,000         |
|   | CCTV Camera Parts  |                       | 10,000            | 10,000            | 10,000            | 7,500            |
|   | Locating Equipment   |                       | -                 | -                 | -                 | -                |
|   | <b>Total Equipment</b>   |                       | <b>\$ 15,000</b>  | <b>\$ 15,000</b>  | <b>\$ 15,000</b>  | <b>\$ 13,500</b> |

2025 Actual as of March 31, 2025



| Division<br>Department                   | 21<br>2130     | Wastewater<br>Wastewater Pump Stations | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>Budget | Change from Last Audited FS |
|--|----------------|--|----------------|----------------|-------------------|----------------|-----------------------------|
| Income Statement                         | 2024<br>Budget | 2024<br>Actual                         |                |                |                   |                |                             |
| <b>Operations</b>                        |                |  |                |                |                   |                |                             |
| Operating Revenue                        | \$ -           | \$ -                                   | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%                        |
| Internal Revenue                         | -              | -                                      | -              | -              | -                 | -              | 0.0%                        |
| <b>Total Operating Revenue</b>           | \$ -           | \$ -                                   | \$ -           | \$ -           | \$ -              | \$ -           | 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)          | (100,345)      | 38.4%                       |
| 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%                        |
| <b>Total Operating Expense</b>           | \$ (837,697)   | \$ (720,469)                           | \$ (756,030)   | \$ (532,632)   | \$ (695,126)      | \$ (780,278)   | 8.3%                        |
| <b>Operating Contribution</b>            | \$ (837,697)   | \$ (720,469)                           | \$ (756,030)   | \$ (532,632)   | \$ (695,126)      | \$ (780,278)   | 8.3%                        |
| Allocation of Base                       | -              | -                                      | -              | -              | -                 | -              | 0.0%                        |
| Allocation of Fleet                      | -              | -                                      | -              | -              | -                 | -              | 0.0%                        |
| Allocation of General & Administrative   | -              | -                                      | -              | -              | -                 | -              | 0.0%                        |
| <b>Operating Income(Loss)</b>            | \$ (837,697)   | \$ (720,469)                           | \$ (756,030)   | \$ (532,632)   | \$ (695,126)      | \$ (780,278)   | 8.3%                        |
| <b>Non-Operations</b>                    |                |  |                |                |                   |                |                             |
| Property Tax Revenue                     | \$ -           | \$ -                                   | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%                        |
| Community Facilities District (CFD 94-1) | -              | -                                      | -              | -              | -                 | -              | 0.0%                        |
| Grant Revenue                            | -              | -                                      | -              | -              | -                 | -              | 0.0%                        |
| Interest                                 | -              | -                                      | -              | -              | -                 | -              | 0.0%                        |
| Other Non-Op Revenue                     | -              | -                                      | -              | -              | -                 | -              | 0.0%                        |
| Capital Contribution                     | -              | -                                      | -              | -              | -                 | -              | 0.0%                        |
| Other Non-Op Expenses                    | -              | -                                      | -              | -              | -                 | -              | 0.0%                        |
| <b>Income(Loss)</b>                      | \$ (837,697)   | \$ (720,469)                           | \$ (756,030)   | \$ (532,632)   | \$ (695,126)      | \$ (780,278)   | 8.3%                        |
| <b>Additional Funding Sources</b>        |                |  |                |                |                   |                |                             |
| Allocation of Non-Operating Revenue      | \$ -           | \$ -                                   | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%                        |
| Transfers                                | -              | -                                      | -              | -              | -                 | -              | 0.0%                        |
| <b>Balance</b>                           | \$ (837,697)   | \$ (720,469)                           | \$ (756,030)   | \$ (532,632)   | \$ (695,126)      | \$ (780,278)   | 8.3%                        |

| Division<br>Department |                                | 21<br>2130     | Wastewater<br>Wastewater Pump Stations |                |                |                   |                |                              |
|------------------------|--------------------------------|----------------|--|----------------|----------------|-------------------|----------------|------------------------------|
| Account Number         | Description                    | 2024<br>Budget | 2024<br>Actual                         | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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            | 100,345        | 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        | \$ 780,278     |                              |

| Division  | 21   | Wastewater               | 2023           | 2024              | 2025             | 2026              |
|---|--|--------------------------|----------------|-------------------|------------------|-------------------|
| Department  | 2130   | Wastewater Pump Stations | Budget         | Budget            | Budget           | Budget            |
| <b>Additional Information for Selected Accounts</b> |  |                          |                |                   |                  |                   |
| <b>4465</b>   | <b>Contractual Services</b>                                  |                          |                |                   |                  |                   |
|   | Snow Removal   | \$                       | 45,000         | \$ 57,910         | \$ 59,360        | \$ 60,845         |
|   | Repair / Service Electrical Motors / Pumps                   |                          | 5,000          | 5,000             | -                | -                 |
|   | Generator Preventative Maintenance                           |                          | -              | 6,000             | -                | -                 |
|   | Inspect Fire Extinguishers - Sewer Facilities                |                          | 1,500          | 1,500             | 1,500            | 1,300             |
|   | Cleaning - Sewer Stations                                    |                          | 4,000          | 4,000             | 4,000            | 2,400             |
|   | E-MASS and Maintenance                                       |                          | 20,000         | 25,000            | 25,000           | 25,000            |
|   | Diesel Fuel Filtration National Dollar                       |                          | -              | 5,000             | -                | -                 |
|   | Arc Flash Equipment Inspection                               |                          | 300            | 350               | 350              | 600               |
|   | Cathodic Protection (Bi-Annual) Inspection                   |                          | -              | 3,000             | 3,000            | 4,000             |
|   | Sensaphone Annual Sentinel Renewals                          |                          |                |                   |                  | 5,400             |
|   | Fire Sprinkler service                                       |                          |                |                   |                  | 800               |
|   | <b>Total Contractual Services</b>                            | <b>\$</b>                | <b>75,800</b>  | <b>\$ 107,760</b> | <b>\$ 93,210</b> | <b>\$ 100,345</b> |
| <b>4610</b>   | <b>Operating Supplies</b>                                    |                          |                |                   |                  |                   |
|   | Hardware / Electrical / Parts                                | \$                       | 27,700         | \$ 22,000         | \$ 38,500        | \$ 12,600         |
|   | Batteries  |                          | -              | -                 | 7,500            | 3,000             |
|   | Gaskets / Rebuild Kits / Motor Starters / Packing / Bearings |                          | 18,500         | 28,700            | 10,200           | 21,500            |
|   | Sodium Hypochlorite  |                          | 194,000        | 180,000           | 24,000           | 10,500            |
|   | <b>Total Operating Supplies</b>                              | <b>\$</b>                | <b>240,200</b> | <b>\$ 230,700</b> | <b>\$ 80,200</b> | <b>\$ 47,600</b>  |
| <b>4640</b>   | <b>Equipment</b>   |                          |                |                   |                  |                   |
|   | Replacement of Damaged / Failed Equipment                    | \$                       | 10,000         | \$ 8,500          | \$ 12,000        | \$ 16,200         |
|   | SCADA - Telemetry & Network Equipment Upgrades               |                          | -              | 8,000             | -                | -                 |
|   | <b>Total Equipment</b>                                       | <b>\$</b>                | <b>10,000</b>  | <b>\$ 16,500</b>  | <b>\$ 12,000</b> | <b>\$ 16,200</b>  |
| <b>4820</b>   | <b>Fees &amp; Permits</b>                                    |                          |                |                   |                  |                   |
|   | Placer County ARB For Standby Generators-Stationary          | \$                       | 3,800          | \$ 4,500          | \$ 4,500         | \$ 7,500          |
|   | Placer County Environmental Health Fee                       |                          | 6,500          | 6,500             | 6,500            | 5,000             |
|   | <b>Total Fees &amp; Permits</b>                              | <b>\$</b>                | <b>10,300</b>  | <b>\$ 11,000</b>  | <b>\$ 11,000</b> | <b>\$ 12,500</b>  |

2025 Actual as of March 31, 2025



| Division<br>Department                   | 21<br>5030 | Wastewater<br>Base | 2024<br>Budget | 2024<br>Actual | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>Budget | Change from Last Audited FS |
|--|------------|--------------------|----------------|----------------|----------------|----------------|-------------------|----------------|-----------------------------|
| <b>Income Statement</b>                  |            |                    |                |                |                |                |                   |                |                             |
| <b>Operations</b>                        |            |                    |                |                |                |                |                   |                |                             |
| 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%                       |
| <b>Total Operating Revenue</b>           | \$         |                    | 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)      | \$ (713,113)   | 106.6%                      |
| 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%                        |
| <b>Total Operating Expense</b>           | \$         |                    | (2,219,669)    | \$ (1,948,188) | \$ (2,619,448) | \$ (1,823,698) | \$ (2,475,181)    | \$ (2,628,726) | 34.9%                       |
| <b>Operating Contribution</b>            | \$         |                    | 2,280,621      | \$ 2,575,793   | \$ 2,415,356   | \$ 1,963,421   | \$ 2,558,639      | \$ 3,039,322   | 18.0%                       |
| 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)       | (1,904,607)    | 0.0%                        |
| <b>Operating Income(Loss)</b>            | \$         |                    | 1,970,680      | \$ 2,318,678   | \$ 108,432     | \$ 397,743     | \$ 428,498        | \$ 782,470     | -66.3%                      |
| <b>Non-Operations</b>                    |            |                    |                |                |                |                |                   |                |                             |
| Property Tax Revenue                     | \$         |                    | -              | \$ -           | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%                        |
| Community Facilities District (CFD 94-1) |            |                    | -              | -              | -              | -              | -                 | -              | 0.0%                        |
| Grant Revenue                            |            |                    | -              | -              | -              | -              | -                 | -              | 0.0%                        |
| Interest                                 |            |                    | -              | -              | -              | -              | -                 | -              | 0.0%                        |
| Other Non-Op Revenue                     |            |                    | -              | 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%                     |
| <b>Income(Loss)</b>                      | \$         |                    | 1,970,680      | \$ 2,388,841   | \$ 61,411      | \$ 493,099     | \$ 476,833        | \$ 727,819     | -69.5%                      |
| <b>Additional Funding Sources</b>        |            |                    |                |                |                |                |                   |                |                             |
| Allocation of Non-Operating Revenue      | \$         |                    | -              | \$ -           | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%                        |
| Transfers                                |            |                    | -              | -              | -              | -              | -                 | -              | 0.0%                        |
| <b>Balance</b>                           | \$         |                    | 1,970,680      | \$ 2,388,841   | \$ 61,411      | \$ 493,099     | \$ 476,833        | \$ 727,819     | -69.5%                      |



| Division<br>Department |  | 21<br>5030     | Wastewater<br>Base |                |                |                   |                |  |  |
|------------------------|--|----------------|--------------------|----------------|----------------|-------------------|----------------|--|--|
| Account Number         | Description  | 2024<br>Budget | 2024<br>Actual     | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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)        | -                 | -              | 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            | 8,013          | 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 Operating 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         | 1,904,607      | 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)      | \$ (727,819)   |  |  |

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| Division  | 21   | Wastewater | 2023             | 2024             | 2025             | 2026             |
|---|--|------------|------------------|------------------|------------------|------------------|
| Department  | 5030   | Base       | Budget           | Budget           | Budget           | Budget           |
| <b>Additional Information for Selected Accounts</b> |  |            |                  |                  |                  |                  |
| <b>4465</b>   | <b>Contractual Services</b>  |            |                  |                  |                  |                  |
|   | Service for Air Compressor   |            | \$ 1,600         | \$ 1,000         | \$ 1,000         | \$ 1,200         |
|   | Patch Pave   |            | -                | -                | -                | -                |
|   | Cylinder High Pressure Hydro Test  |            | 800              | -                | -                | -                |
|   | Safety & Hazmat Consultants  |            | 19,200           | 19,800           | -                | -                |
|   | Cost of Service Study Implementation Support                             |            | 30,000           | 18,000           | 12,500           | 12,500           |
|   | Gas Monitor Sensors  |            | 1,600            | 1,600            | 1,600            | -                |
|   | Fire Extinguisher Service  |            | 800              | 900              | 800              | 2,000            |
|   | USA North  |            | 750              | 1,000            | 1,150            | 1,650            |
|   | Respirator / Pulmonary Fit Test  |            | 2,250            | 2,600            | -                | -                |
|   | Forklift Training  |            | 1,500            | 1,500            | -                | -                |
|   | Emergency Response Plan Consultant                                       |            | -                | -                | -                | -                |
|   | CPR / First Aid Training   |            | 1,600            | 2,000            | -                | -                |
|   | Handheld Radio Repairs   |            | 600              | 1,800            | 1,800            | -                |
|   | Regulatory Intelligence - A3 Customer Coalition                          |            |                  |                  |                  | 6,500            |
|   | <b>Total Contractual Services</b>  |            | <b>\$ 60,700</b> | <b>\$ 50,200</b> | <b>\$ 18,850</b> | <b>\$ 23,850</b> |
| <b>4640</b>   | <b>Equipment</b>   |            |                  |                  |                  |                  |
|   | Rock Drill   |            | \$ 3,800         | \$ -             | \$ -             | \$ -             |
|   | Hand Held Radios   |            | -                | 3,000            | 9,500            | 5,000            |
|   | Various Equipment  |            | 3,000            | 5,500            | 5,500            | 7,000            |
|   | Super Hose Bridge Set  |            | -                | -                | -                | -                |
|   | Jack Hammer  |            | 1,800            | -                | -                | -                |
|   | Snow Blower  |            | 4,000            | 4,500            | 4,500            | 4,500            |
|   | Air Monitoring Equipment   |            | -                | -                | -                | -                |
|   | Hands Free Wireless Headset  |            |                  |                  |                  | 5,000            |
|   | <b>Total Equipment</b>   |            | <b>\$ 12,600</b> | <b>\$ 13,000</b> | <b>\$ 19,500</b> | <b>\$ 21,500</b> |
| <b>4820</b>   | <b>Fees &amp; Permits</b>  |            |                  |                  |                  |                  |
|   | State Water Resources Control Board #6SS011110                           |            | \$ 3,600         | \$ 3,600         | \$ 3,900         | \$ 4,200         |
|   | TRPA MOU Monitoring Fees   |            | 2,200            | 2,200            | 4,300            | 2,100            |
|   | State of CA Lead Poisoning   |            | -                | 200              | 200              | 200              |
|   | US Forest Service Fee  |            | -                | 250              | -                | 120              |
|   | Fuel Dispensing Fee  |            | 200              | 200              | 220              | 300              |
|   | <b>Total Fees &amp; Permits</b>  |            | <b>\$ 6,000</b>  | <b>\$ 6,450</b>  | <b>\$ 8,620</b>  | <b>\$ 6,920</b>  |
| <b>4825</b>   | <b>Taxes &amp; Licenses</b>  |            |                  |                  |                  |                  |
|   | California Water Environment Association (CWEA) Test Fees                |            | \$ 1,500         | \$ 1,500         | \$ 1,500         | \$ 1,800         |
|   | California Water Environment Association Certification Renewal           |            | 1,400            | 1,400            | 1,400            | 4,200            |
|   | <b>Total Taxes &amp; Licenses</b>  |            | <b>\$ 2,900</b>  | <b>\$ 2,900</b>  | <b>\$ 2,900</b>  | <b>\$ 6,000</b>  |
| <b>4830</b>   | <b>Travel</b>  |            |                  |                  |                  |                  |
|   | California Water Environment Association Awards Dinner                   |            | \$ 1,800         | \$ -             | \$ 1,500         | \$ 1,500         |
|   | Travel for Highly Specialized, individual or specific skill set training |            | 3,000            | 8,500            | 8,500            | 9,500            |
|   | Travel for Lucity Annual Conference                                      |            | 5,000            | -                | -                | -                |
|   | California Water Environment Association Conference                      |            | 2,300            | 2,300            | 2,300            | 3,000            |
|   | <b>Total Travel</b>  |            | <b>\$ 12,100</b> | <b>\$ 10,800</b> | <b>\$ 12,300</b> | <b>\$ 14,000</b> |
| <b>4855</b>   | <b>Conference, Education, &amp; Training Registration or Fees</b>        |            |                  |                  |                  |                  |
|   | Highly specialized, individual or specific skill set training            |            | \$ 4,000         | \$ 9,000         | \$ 9,000         | \$ 7,500         |
|   | California Water Environment Association Awards Dinner                   |            | -                | 1,500            | -                | -                |
|   | California Water Environment Association Safety Training Day Fee         |            | 2,000            | 2,000            | 2,800            | 2,500            |
|   | CCTV Training (New PACP/LACP/MACP Modules to NASSCO Standards)           |            | 2,700            | 2,700            | 2,700            | 2,000            |
|   | Lucity Annual Conference and Training                                    |            | 4,800            | -                | -                | -                |
|   | California Water Environment Association Conference                      |            | 3,000            | 3,000            | 3,000            | 2,500            |
|   | <b>Total Conference, Education, &amp; Training Registration or Fees</b>  |            | <b>\$ 16,500</b> | <b>\$ 18,200</b> | <b>\$ 17,500</b> | <b>\$ 14,500</b> |
| <b>4880</b>   | <b>Memberships</b>   |            |                  |                  |                  |                  |
|   | California Water Environment Association Membership                      |            | \$ 4,000         | \$ 4,700         | \$ 4,840         | \$ 6,000         |
|   | National Association of Sewer Service Companies Membership               |            | 600              | 600              | 600              | 1,800            |
|   | <b>Total Memberships</b>   |            | <b>\$ 4,600</b>  | <b>\$ 5,300</b>  | <b>\$ 5,440</b>  | <b>\$ 7,800</b>  |



2025 Actual as of March 31, 2025

## Water Enterprise

| Income Statement                                      | 2024<br>Budget        | 2024<br>Actual        | 2025<br>Budget        | 2025<br>Actual        | 2025<br>Projected     | 2026<br>Budget        | Change from Last Audited FS |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|
| <b>Operations</b>                                     |                       |                       |                       |                       |                       |                       |                             |
| 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%                       |
| <b>Total Operating Revenue</b>                        | <b>\$ 4,944,192</b>   | <b>\$ 4,536,590</b>   | <b>\$ 5,398,462</b>   | <b>\$ 3,990,302</b>   | <b>\$ 5,211,539</b>   | <b>\$ 5,607,722</b>   | <b>23.6%</b>                |
| Salaries and Wages                                    | \$ (1,160,412)        | \$ (1,050,781)        | \$ (1,039,947)        | \$ (749,693)          | \$ (1,007,752)        | \$ (1,152,013)        | 9.6%                        |
| 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)             | (338,235)             | 55.4%                       |
| Utilities   | (258,233)             | (324,328)             | (347,205)             | (289,038)             | (361,878)             | (400,194)             | 23.4%                       |
| Other Operating Expenses                              | (505,907)             | (464,392)             | (476,380)             | (322,068)             | (405,078)             | (451,185)             | -2.8%                       |
| 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%                       |
| <b>Total Operating Expense</b>                        | <b>\$ (4,160,490)</b> | <b>\$ (3,980,897)</b> | <b>\$ (4,133,827)</b> | <b>\$ (3,058,929)</b> | <b>\$ (4,040,512)</b> | <b>\$ (4,747,500)</b> | <b>19.3%</b>                |
| <b>Operating Contribution</b>                         | <b>\$ 783,702</b>     | <b>\$ 555,693</b>     | <b>\$ 1,264,635</b>   | <b>\$ 931,372</b>     | <b>\$ 1,171,028</b>   | <b>\$ 860,222</b>     | <b>54.8%</b>                |
| 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)           | (2,142,083)           | 0.0%                        |
| <b>Operating Income(Loss)</b>                         | <b>\$ 492,223</b>     | <b>\$ 305,924</b>     | <b>\$ (918,804)</b>   | <b>\$ (631,253)</b>   | <b>\$ (925,840)</b>   | <b>\$ (1,547,774)</b> | <b>-605.9%</b>              |
| <b>Non-Operations</b>                                 |                       |                       |                       |                       |                       |                       |                             |
| Property Tax Revenue                                  | \$ 1,700,000          | \$ -                  | \$ 3,200,000          | \$ 2,400,000          | \$ 3,200,000          | \$ 2,500,000          | 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                                 | -                     | 55,426                | (49,182)              | -                     | (49,182)              | (46,993)              | -184.8%                     |
| <b>Income(Loss)</b>                                   | <b>\$ 2,272,223</b>   | <b>\$ 907,394</b>     | <b>\$ 2,275,014</b>   | <b>\$ 2,556,068</b>   | <b>\$ 3,012,299</b>   | <b>\$ 2,527,983</b>   | <b>178.6%</b>               |
| <b>Additional Funding Sources</b>                     |                       |                       |                       |                       |                       |                       |                             |
| Allocation of Non-Operating Revenue                   | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | 0.0%                        |
| Transfers   | -                     | -                     | -                     | -                     | -                     | -                     | 0.0%                        |
| <b>Balance</b>  | <b>\$ 2,272,223</b>   | <b>\$ 907,394</b>     | <b>\$ 2,275,014</b>   | <b>\$ 2,556,068</b>   | <b>\$ 3,012,299</b>   | <b>\$ 2,527,983</b>   | <b>178.6%</b>               |
| Earnings Before Interest, Depreciation & Amortization | \$                    | 2,198,950             | \$                    | 3,642,098             | \$ 4,447,564          | \$ 4,175,197          |                             |

2025 Actual as of March 31, 2025



| Division<br>Department                   | 31<br>3105          | Water<br>National Ave Water Treatment Plant |                     |                     |                     |                     |                             |  |
|--|---------------------|---|---------------------|---------------------|---------------------|---------------------|-----------------------------|--|
| Income Statement                         | 2024<br>Budget      | 2024<br>Actual                              | 2025<br>Budget      | 2025<br>Actual      | 2025<br>Projected   | 2026<br>Budget      | Change from Last Audited FS |  |
| <b>Operations</b>                        |                     |   |                     |                     |                     |                     |                             |  |
| Operating Revenue                        | \$ -                | \$ -  | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%                        |  |
| Internal Revenue                         | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Total Operating Revenue</b>           | <b>\$ -</b>         | <b>\$ -</b>                                 | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>0.0%</b>                 |  |
| 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)            | (65,225)            | 132.1%                      |  |
| 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%                        |  |
| <b>Total Operating Expense</b>           | <b>\$ (357,928)</b> | <b>\$ (292,187)</b>                         | <b>\$ (279,698)</b> | <b>\$ (182,360)</b> | <b>\$ (232,347)</b> | <b>\$ (296,456)</b> | <b>1.5%</b>                 |  |
| <b>Operating Contribution</b>            | <b>\$ (357,928)</b> | <b>\$ (292,187)</b>                         | <b>\$ (279,698)</b> | <b>\$ (182,360)</b> | <b>\$ (232,347)</b> | <b>\$ (296,456)</b> | <b>1.5%</b>                 |  |
| Allocation of Base                       | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Allocation of Fleet                      | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Allocation of General & Administrative   | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Operating Income(Loss)</b>            | <b>\$ (357,928)</b> | <b>\$ (292,187)</b>                         | <b>\$ (279,698)</b> | <b>\$ (182,360)</b> | <b>\$ (232,347)</b> | <b>\$ (296,456)</b> | <b>1.5%</b>                 |  |
| <b>Non-Operations</b>                    |                     |   |                     |                     |                     |                     |                             |  |
| Property Tax Revenue                     | \$ -                | \$ -  | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%                        |  |
| Community Facilities District (CFD 94-1) | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Grant Revenue                            | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Interest                                 | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Other Non-Op Revenue                     | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Capital Contribution                     | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Other Non-Op Expenses                    | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Income(Loss)</b>                      | <b>\$ (357,928)</b> | <b>\$ (292,187)</b>                         | <b>\$ (279,698)</b> | <b>\$ (182,360)</b> | <b>\$ (232,347)</b> | <b>\$ (296,456)</b> | <b>1.5%</b>                 |  |
| <b>Additional Funding Sources</b>        |                     |   |                     |                     |                     |                     |                             |  |
| Allocation of Non-Operating Revenue      | \$ -                | \$ -  | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%                        |  |
| Transfers                                | -                   | -   | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Balance</b>                           | <b>\$ (357,928)</b> | <b>\$ (292,187)</b>                         | <b>\$ (279,698)</b> | <b>\$ (182,360)</b> | <b>\$ (232,347)</b> | <b>\$ (296,456)</b> | <b>1.5%</b>                 |  |

| Division<br>Department |                                | 31<br>3105     | Water<br>National Ave Water Treatment Plant |                |                |                   |                |                              |  |
|------------------------|--------------------------------|----------------|---|----------------|----------------|-------------------|----------------|------------------------------|--|
| Account Number         | Description                    | 2024<br>Budget | 2024<br>Actual                              | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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           |  |
| 31-3105-4123           | Bereavement Pay                | -              | 71  | -              | 1,370          | 1,370             | -              | 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            | 65,225         | 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     | \$ 292,187                                  | \$ 279,698     | \$ 182,360     | \$ 232,347        | \$ 296,456     |                              |  |

| Division  | 31   | Water                              | 2023             | 2024             | 2025             | 2026             |
|---|--|------------------------------------|------------------|------------------|------------------|------------------|
| Department  | 3105   | National Ave Water Treatment Plant | Budget           | Budget           | Budget           | Budget           |
| <b>Additional Information for Selected Accounts</b> |  |                                    |                  |                  |                  |                  |
| 4465  | <b>Contractual Services</b>                          |                                    |                  |                  |                  |                  |
|   | UVAS Calibration and Service                         |                                    | \$ 6,400         | \$ 6,300         | \$ 5,300         | \$ 9,750         |
|   | E-MASS and Maintenance                               |                                    | 10,000           | 10,000           | 10,000           | 16,000           |
|   | Crane Inspection                                     |                                    | 300              | 1,200            | 1,500            | 1,500            |
|   | Fire Extinguisher Inspections - Water Facilities     |                                    | 200              | 300              | 350              | 375              |
|   | Raw Water / Monthly Giardia / Crypto Samples         |                                    | 9,465            | 12,480           | 16,961           | 37,600           |
|   | National Avenue WTP Intake Inspection / Cleaning     |                                    | -                | 8,000            | 6,000            |                  |
|   | <b>Total Contractual Services</b>                    |                                    | <b>\$ 26,365</b> | <b>\$ 38,280</b> | <b>\$ 40,111</b> | <b>\$ 65,225</b> |
| 4610  | <b>Operating Supplies</b>                            |                                    |                  |                  |                  |                  |
|   | Sodium Hypochlorite                                  |                                    | \$ 22,000        | \$ 21,000        | \$ 24,000        | \$ 10,500        |
|   | Fittings / Connectors / Small Parts                  |                                    | 4,900            | 5,500            | 3,000            | 3,600            |
|   | Plant Parts / Lamps / Filters                        |                                    | 30,000           | 32,000           | 33,500           | 28,000           |
|   | Parts / NTU Standards / Chlorine Test Kit / Reagents |                                    | 9,000            | 9,000            | 6,700            | 7,500            |
|   | Western NV Supply - Check Valves, Poly Hose, Valves  |                                    |                  |                  |                  | 9,000            |
|   | <b>Total Operating Supplies</b>                      |                                    | <b>\$ 65,900</b> | <b>\$ 67,500</b> | <b>\$ 67,200</b> | <b>\$ 58,600</b> |
| 4640  | <b>Equipment</b>                                     |                                    |                  |                  |                  |                  |
|   | Pumps/Motors   |                                    | \$ 8,000         | \$ 8,000         | \$ 8,000         | \$ 4,000         |
|   | PH & Turbidity Sensors                               |                                    | 5,000            | 5,000            | 5,000            | 4,000            |
|   | Electrical Components                                |                                    | -                | -                |                  |                  |
|   | <b>Total Equipment</b>                               |                                    | <b>\$ 13,000</b> | <b>\$ 13,000</b> | <b>\$ 13,000</b> | <b>\$ 8,000</b>  |
| 4816  | <b>Shipping</b>                                      |                                    |                  |                  |                  |                  |
|   | Raw Water Sample Shipping                            |                                    | \$ 6,100         | \$ 11,310        | \$ 7,280         | \$ 6,990         |
|   | Sensor Shipping                                      |                                    | -                | -                | -                | -                |
|   | <b>Total Shipping</b>                                |                                    | <b>\$ 6,100</b>  | <b>\$ 11,310</b> | <b>\$ 7,280</b>  | <b>\$ 6,990</b>  |

2025 Actual as of March 31, 2025



| Division<br>Department                   | 31<br>3120            | Water<br>Water Distribution |                       |                     |                       |                       |                             |  |
|--|-----------------------|-----------------------------|-----------------------|---------------------|-----------------------|-----------------------|-----------------------------|--|
| Income Statement                         | 2024<br>Budget        | 2024<br>Actual              | 2025<br>Budget        | 2025<br>Actual      | 2025<br>Projected     | 2026<br>Budget        | Change from Last Audited FS |  |
| <b>Operations</b>                        |                       |                             |                       |                     |                       |                       |                             |  |
| Operating Revenue                        | \$ -                  | \$ -                        | \$ -                  | \$ -                | \$ -                  | \$ -                  | 0.0%                        |  |
| Internal Revenue                         | -                     | -                           | -                     | -                   | -                     | -                     | 0.0%                        |  |
| <b>Total Operating Revenue</b>           | <b>\$ -</b>           | <b>\$ -</b>                 | <b>\$ -</b>           | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>           | <b>0.0%</b>                 |  |
| Salaries and Wages                       | \$ (664,747)          | \$ (550,227)                | \$ (470,041)          | \$ (341,518)        | \$ (459,816)          | \$ (588,727)          | 7.0%                        |  |
| Employee Benefits                        | (346,176)             | (288,700)                   | (272,949)             | (179,269)           | (247,964)             | (337,903)             | 17.0%                       |  |
| Outside Services/Contractual             | (55,550)              | (55,157)                    | (62,417)              | (74,996)            | (88,815)              | (90,800)              | 64.6%                       |  |
| Utilities                                | -                     | -                           | -                     | -                   | -                     | -                     | 0.0%                        |  |
| Other Operating Expenses                 | (234,950)             | (265,090)                   | (201,750)             | (173,288)           | (223,338)             | (191,860)             | -27.6%                      |  |
| Insurance                                | -                     | -                           | -                     | -                   | -                     | -                     | 0.0%                        |  |
| Internal Expense                         | -                     | -                           | -                     | -                   | -                     | -                     | 0.0%                        |  |
| Debt Service                             | -                     | -                           | -                     | -                   | -                     | -                     | 0.0%                        |  |
| Depreciation                             | -                     | -                           | -                     | -                   | -                     | -                     | 0.0%                        |  |
| <b>Total Operating Expense</b>           | <b>\$ (1,301,423)</b> | <b>\$ (1,159,174)</b>       | <b>\$ (1,007,157)</b> | <b>\$ (769,071)</b> | <b>\$ (1,019,933)</b> | <b>\$ (1,209,290)</b> | <b>4.3%</b>                 |  |
| <b>Operating Contribution</b>            | <b>\$ (1,301,423)</b> | <b>\$ (1,159,174)</b>       | <b>\$ (1,007,157)</b> | <b>\$ (769,071)</b> | <b>\$ (1,019,933)</b> | <b>\$ (1,209,290)</b> | <b>4.3%</b>                 |  |
| Allocation of Base                       | -                     | -                           | -                     | -                   | -                     | -                     | 0.0%                        |  |
| Allocation of Fleet                      | -                     | -                           | -                     | -                   | -                     | -                     | 0.0%                        |  |
| Allocation of General & Administrative   | -                     | -                           | -                     | -                   | -                     | -                     | 0.0%                        |  |
| <b>Operating Income(Loss)</b>            | <b>\$ (1,301,423)</b> | <b>\$ (1,159,174)</b>       | <b>\$ (1,007,157)</b> | <b>\$ (769,071)</b> | <b>\$ (1,019,933)</b> | <b>\$ (1,209,290)</b> | <b>4.3%</b>                 |  |
| <b>Non-Operations</b>                    |                       |                             |                       |                     |                       |                       |                             |  |
| Property Tax Revenue                     | \$ -                  | \$ -                        | \$ -                  | \$ -                | \$ -                  | \$ -                  | 0.0%                        |  |
| Community Facilities District (CFD 94-1) | -                     | -                           | -                     | -                   | -                     | -                     | 0.0%                        |  |
| Grant Revenue                            | -                     | -                           | -                     | -                   | -                     | -                     | 0.0%                        |  |
| Interest                                 | -                     | -                           | -                     | -                   | -                     | -                     | 0.0%                        |  |
| Other Non-Op Revenue                     | -                     | -                           | -                     | -                   | -                     | -                     | 0.0%                        |  |
| Capital Contribution                     | -                     | -                           | -                     | -                   | -                     | -                     | 0.0%                        |  |
| Other Non-Op Expenses                    | -                     | -                           | -                     | -                   | -                     | -                     | 0.0%                        |  |
| <b>Income(Loss)</b>                      | <b>\$ (1,301,423)</b> | <b>\$ (1,159,174)</b>       | <b>\$ (1,007,157)</b> | <b>\$ (769,071)</b> | <b>\$ (1,019,933)</b> | <b>\$ (1,209,290)</b> | <b>4.3%</b>                 |  |
| <b>Additional Funding Sources</b>        |                       |                             |                       |                     |                       |                       |                             |  |
| Allocation of Non-Operating Revenue      | \$ -                  | \$ -                        | \$ -                  | \$ -                | \$ -                  | \$ -                  | 0.0%                        |  |
| Transfers                                | -                     | -                           | -                     | -                   | -                     | -                     | 0.0%                        |  |
| <b>Balance</b>                           | <b>\$ (1,301,423)</b> | <b>\$ (1,159,174)</b>       | <b>\$ (1,007,157)</b> | <b>\$ (769,071)</b> | <b>\$ (1,019,933)</b> | <b>\$ (1,209,290)</b> | <b>4.3%</b>                 |  |

| Division<br>Department |                                | 31<br>3120     | Water<br>Water Distribution |                |                |                   |                |                              |  |
|------------------------|--------------------------------|----------------|-----------------------------|----------------|----------------|-------------------|----------------|------------------------------|--|
| Account Number         | Description                    | 2024<br>Budget | 2024<br>Actual              | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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            | 90,800         | 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      | \$ 1,209,290   |                              |  |



| Division  | 31  | Water              | 2023              | 2024              | 2025              | 2026              |
|---|---|--------------------|-------------------|-------------------|-------------------|-------------------|
| Department  | 3120  | Water Distribution | Budget            | Budget            | Budget            | Budget            |
| <b>Additional Information for Selected Accounts</b> |   |                    |                   |                   |                   |                   |
| <b>4465</b>   | <b>Contractual Services</b>                           |                    |                   |                   |                   |                   |
|   | Meter Calibration                                     |                    | \$ 5,500          | \$ 5,500          | \$ 5,500          | \$ -              |
|   | Monthly Water Sampling                                |                    | 6,000             | 8,450             | 21,517            | 18,200            |
|   | Hot Tap Valves  |                    | 12,600            | 6,000             | 6,000             |                   |
|   | Monthly Cellular Meter Service                        |                    | -                 | 2,600             | 4,400             | 30,600            |
|   | Patch Paving  |                    | 15,000            | 15,000            | 25,000            | 42,000            |
|   | Water Tank Cleaning and Inspection                    |                    | -                 | 18,000            | -                 | -                 |
|   | <b>Total Contractual Services</b>                     |                    | <b>\$ 39,100</b>  | <b>\$ 55,550</b>  | <b>\$ 62,417</b>  | <b>\$ 90,800</b>  |
| <b>4610</b>   | <b>Operating Supplies</b>                             |                    |                   |                   |                   |                   |
|   | Water Main / Meter / Valve / Hydrant Parts & Supplies |                    | \$ 96,200         | \$ 131,500        | \$ 148,500        | \$ 138,800        |
|   | Chlorine Test Kits / Reagents                         |                    | 1,200             | 1,500             | 1,500             | 1,500             |
|   | Backfill / Sand / Base Rock / Hydro Patch / Cold Mix  |                    | 9,000             | 9,900             | 12,200            | 12,600            |
|   | Asphalt   |                    | 400               | -                 |                   |                   |
|   | Traffic Control Supplies                              |                    | 5,500             | 5,500             | 5,500             | 3,000             |
|   | Water Meters / Leak Sensors / ERTs                    |                    | 59,600            | 60,000            | 7,500             | 8,000             |
|   | TCPUD Water Purchases                                 |                    | 23,200            | 23,200            | 21,950            | 25,200            |
|   | <b>Total Operating Supplies</b>                       |                    | <b>\$ 195,100</b> | <b>\$ 231,600</b> | <b>\$ 197,150</b> | <b>\$ 189,100</b> |

2025 Actual as of March 31, 2025



| Division<br>Department                   | 31<br>3130          | Water<br>Water Pump Stations | 2025<br>Budget      | 2025<br>Actual      | 2025<br>Projected   | 2026<br>Budget      | Change from Last Audited FS |
|--|---------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| Income Statement                         | 2024<br>Budget      | 2024<br>Actual               | 2025<br>Budget      | 2025<br>Actual      | 2025<br>Projected   | 2026<br>Budget      | Change from Last Audited FS |
| <b>Operations</b>                        |                     |                              |                     |                     |                     |                     |                             |
| Operating Revenue                        | \$ -                | \$ -                         | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%                        |
| Internal Revenue                         | -                   | -                            | -                   | -                   | -                   | -                   | 0.0%                        |
| <b>Total Operating Revenue</b>           | <b>\$ -</b>         | <b>\$ -</b>                  | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>0.0%</b>                 |
| Salaries and Wages                       | \$ (106,373)        | \$ (109,398)                 | \$ (91,301)         | \$ (77,171)         | \$ (100,149)        | \$ (98,431)         | -10.0%                      |
| Employee Benefits                        | (55,843)            | (56,551)                     | (54,227)            | (40,007)            | (53,655)            | (58,130)            | 2.8%                        |
| Outside Services/Contractual             | (46,549)            | (33,644)                     | (30,750)            | (11,090)            | (14,090)            | (36,790)            | 9.4%                        |
| Utilities                                | (243,793)           | (311,289)                    | (332,845)           | (292,846)           | (364,456)           | (382,490)           | 22.9%                       |
| Other Operating Expenses                 | (46,000)            | (29,186)                     | (46,700)            | (14,825)            | (22,125)            | (38,800)            | 32.9%                       |
| Insurance                                | -                   | -                            | -                   | -                   | -                   | -                   | 0.0%                        |
| Internal Expense                         | -                   | -                            | -                   | -                   | -                   | -                   | 0.0%                        |
| Debt Service                             | -                   | -                            | -                   | -                   | -                   | -                   | 0.0%                        |
| Depreciation                             | -                   | -                            | -                   | -                   | -                   | -                   | 0.0%                        |
| <b>Total Operating Expense</b>           | <b>\$ (498,558)</b> | <b>\$ (540,069)</b>          | <b>\$ (555,823)</b> | <b>\$ (435,939)</b> | <b>\$ (554,475)</b> | <b>\$ (614,641)</b> | <b>13.8%</b>                |
| <b>Operating Contribution</b>            | <b>\$ (498,558)</b> | <b>\$ (540,069)</b>          | <b>\$ (555,823)</b> | <b>\$ (435,939)</b> | <b>\$ (554,475)</b> | <b>\$ (614,641)</b> | <b>13.8%</b>                |
| Allocation of Base                       | -                   | -                            | -                   | -                   | -                   | -                   | 0.0%                        |
| Allocation of Fleet                      | -                   | -                            | -                   | -                   | -                   | -                   | 0.0%                        |
| Allocation of General & Administrative   | -                   | -                            | -                   | -                   | -                   | -                   | 0.0%                        |
| <b>Operating Income(Loss)</b>            | <b>\$ (498,558)</b> | <b>\$ (540,069)</b>          | <b>\$ (555,823)</b> | <b>\$ (435,939)</b> | <b>\$ (554,475)</b> | <b>\$ (614,641)</b> | <b>13.8%</b>                |
| <b>Non-Operations</b>                    |                     |                              |                     |                     |                     |                     |                             |
| Property Tax Revenue                     | \$ -                | \$ -                         | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%                        |
| Community Facilities District (CFD 94-1) | -                   | -                            | -                   | -                   | -                   | -                   | 0.0%                        |
| Grant Revenue                            | -                   | -                            | -                   | -                   | -                   | -                   | 0.0%                        |
| Interest                                 | -                   | -                            | -                   | -                   | -                   | -                   | 0.0%                        |
| Other Non-Op Revenue                     | -                   | -                            | -                   | -                   | -                   | -                   | 0.0%                        |
| Capital Contribution                     | -                   | -                            | -                   | -                   | -                   | -                   | 0.0%                        |
| Other Non-Op Expenses                    | -                   | -                            | -                   | -                   | -                   | -                   | 0.0%                        |
| <b>Income(Loss)</b>                      | <b>\$ (498,558)</b> | <b>\$ (540,069)</b>          | <b>\$ (555,823)</b> | <b>\$ (435,939)</b> | <b>\$ (554,475)</b> | <b>\$ (614,641)</b> | <b>13.8%</b>                |
| <b>Additional Funding Sources</b>        |                     |                              |                     |                     |                     |                     |                             |
| Allocation of Non-Operating Revenue      | \$ -                | \$ -                         | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%                        |
| Transfers                                | -                   | -                            | -                   | -                   | -                   | -                   | 0.0%                        |
| <b>Balance</b>                           | <b>\$ (498,558)</b> | <b>\$ (540,069)</b>          | <b>\$ (555,823)</b> | <b>\$ (435,939)</b> | <b>\$ (554,475)</b> | <b>\$ (614,641)</b> | <b>13.8%</b>                |

| Division<br>Department |                                | 31<br>3130     | Water<br>Water Pump Stations |                |                |                   |                |                              |  |
|------------------------|--------------------------------|----------------|------------------------------|----------------|----------------|-------------------|----------------|------------------------------|--|
| Account Number         | Description                    | 2024<br>Budget | 2024<br>Actual               | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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            | 36,790         | 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        | \$ 614,641     |                              |  |

| Division  | 31   | Water               | 2023             | 2024             | 2025             | 2026             |
|---|--|---------------------|------------------|------------------|------------------|------------------|
| Department  | 3130   | Water Pump Stations | Budget           | Budget           | Budget           | Budget           |
| <b>Additional Information for Selected Accounts</b> |  |                     |                  |                  |                  |                  |
| <b>4465</b>   | <b>Contractual Services</b>                      |                     |                  |                  |                  |                  |
|   | Snow Removal                                     |                     | \$ 5,000         | \$ 7,650         | \$ 7,850         | \$ 8,040         |
|   | Fire Extinguisher Inspections - Water Facilities |                     | 1,500            | 1,500            | 1,500            | 1,950            |
|   | E-MASS and Maintenance                           |                     | 20,000           | 25,000           | 15,000           | 20,000           |
|   | Pump Repair                                      |                     | 6,000            | 6,000            | 6,000            | 6,000            |
|   | Generator Preventative Maintenance               |                     | -                | 6,000            | -                | -                |
|   | UVAS Calibration Service                         |                     | -                | -                | -                | -                |
|   | Arc Flash Glove Inspection                       |                     | 300              | 399              | 400              | 800              |
|   | Crane Inspections                                |                     | -                | -                | -                | -                |
|   | <b>Total Contractual Services</b>                |                     | <b>\$ 32,800</b> | <b>\$ 46,549</b> | <b>\$ 30,750</b> | <b>\$ 36,790</b> |
| <b>4610</b>   | <b>Operating Supplies</b>                        |                     |                  |                  |                  |                  |
|   | Hardware / Electrical / Batteries                |                     | \$ 21,300        | \$ 22,400        | \$ 22,400        | \$ 20,100        |
|   | Sampling Reagents                                |                     | 7,000            | 7,000            | 7,000            | 6,000            |
|   | <b>Total Equipment</b>                           |                     | <b>\$ 28,300</b> | <b>\$ 29,400</b> | <b>\$ 29,400</b> | <b>\$ 26,100</b> |
| <b>4640</b>   | <b>Equipment</b>                                 |                     |                  |                  |                  |                  |
|   | Park Tank to Park Well Communication             |                     | \$ -             | \$ -             |                  |                  |
|   | R & R Damaged / Failed Equipment                 |                     | 14,000           | 14,000           | 14,000           | 11,000           |
|   | <b>Total Total</b>                               |                     | <b>\$ 14,000</b> | <b>\$ 14,000</b> | <b>\$ 14,000</b> | <b>\$ 11,000</b> |

2025 Actual as of March 31, 2025



| Division<br>Department                   | 31<br>5030 | Water<br>Base | 2024<br>Budget | 2024<br>Actual | 2025<br>Budget  | 2025<br>Actual  | 2025<br>Projected | 2026<br>Budget  | Change from Last Audited FS |
|--|------------|---------------|----------------|----------------|-----------------|-----------------|-------------------|-----------------|-----------------------------|
| <b>Income Statement</b>                  |            |               |                |                |                 |                 |                   |                 |                             |
| <b>Operations</b>                        |            |               |                |                |                 |                 |                   |                 |                             |
| 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%                       |
| <b>Total Operating Revenue</b>           | \$         |               | 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)      | \$ (382,859)    | 43.4%                       |
| 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)      | (110,129)      | (135,450)       | (88,991)        | (102,831)         | (145,435)       | 32.1%                       |
| 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%                       |
| <b>Total Operating Expense</b>           | \$         |               | (2,002,582)    | \$ (1,989,466) | \$ (2,291,150)  | \$ (1,671,559)  | \$ (2,233,756)    | \$ (2,627,114)  | 32.1%                       |
| <b>Operating Contribution</b>            | \$         |               | 2,941,611      | \$ 2,547,123   | \$ 3,107,312    | \$ 2,318,742    | \$ 2,977,783      | \$ 2,980,608    | 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)       | (2,142,083)     | 0.0%                        |
| <b>Operating Income(Loss)</b>            | \$         |               | 2,650,132      | \$ 2,297,355   | \$ 923,874      | \$ 756,117      | \$ 880,915        | \$ 572,613      | -75.1%                      |
| <b>Non-Operations</b>                    |            |               |                |                |                 |                 |                   |                 |                             |
| Property Tax Revenue                     | \$         |               | 1,700,000.00   | \$ -           | \$ 3,200,000.00 | \$ 2,400,000.03 | \$ 3,200,000.00   | \$ 2,500,000.00 | 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                    |            |               | -              | 55,426         | (49,182)        | -               | (49,182)          | (46,993)        | -184.8%                     |
| <b>Income(Loss)</b>                      | \$         |               | 4,430,132      | \$ 2,898,824   | \$ 4,117,691    | \$ 3,943,438    | \$ 4,819,054      | \$ 4,648,370    | 60.4%                       |
| <b>Additional Funding Sources</b>        |            |               |                |                |                 |                 |                   |                 |                             |
| Allocation of Non-Operating Revenue      | \$         |               | -              | \$ -           | \$ -            | \$ -            | \$ -              | \$ -            | 0.0%                        |
| Transfers                                |            |               | -              | -              | -               | -               | -                 | -               | 0.0%                        |
| <b>Balance</b>                           | \$         |               | 4,430,132      | \$ 2,898,824   | \$ 4,117,691    | \$ 3,943,438    | \$ 4,819,054      | \$ 4,648,370    | 60.4%                       |

| Division<br>Department     | 31<br>5030                           | Water<br>Base | 2024<br>Budget | 2024<br>Actual | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>Budget | Income Statement Line |
|----------------------------|--------------------------------------|---------------|----------------|----------------|----------------|----------------|-------------------|----------------|-----------------------|
| Account Number Description |                                      |               |                |                |                |                |                   |                |                       |
| 33-5030-3120               | Water System Replacement Fee         | \$            | (1,620,361)    | \$ (1,557,660) | \$ (1,678,401) | \$ (1,252,027) | \$ (1,673,627)    | \$ (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         | -              | -              | -              | 15,000            | 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)       | (79,769)          | (83,534)       | Operating Revenue     |
| 31-5030-3210               | Single Family Water Sales            |               | (1,430,763)    | (1,370,925)    | (1,706,634)    | (1,258,279)    | (1,688,938)       | (1,900,764)    | Operating Revenue     |
| 31-5030-3215               | Single Fam Meter Water               |               | (513,405)      | (403,524)      | (1,092,586)    | (430,584)      | (507,255)         | (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)      | (190,771)         | (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)      | (174,710)         | (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         | 94                | -              | 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)       | (2,500,000)    | 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            | 8,013          | 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<br>Department |  | 31<br>5030     | Water<br>Base  |                |                |                   |                |  |
|------------------------|--|----------------|----------------|----------------|----------------|-------------------|----------------|--|
| Account Number         | Description  | 2024<br>Budget | 2024<br>Actual | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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           |
| 31-5030-4515           | Electricity  | -              | -              | -              | (17,000)       | (17,000)          | -              | Utilities                              |
| 31-5030-4540           | Telephone  | 6,480          | 5,068          | 4,920          | 3,752          | 4,982             | 6,984          | Utilities                              |
| 31-5030-4545           | Disposal   | -              | 10             | -              | -              | -                 | -              | 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               |
| 31-5030-4740           | Repair & Maint. - Other                                | -              | 4,776          | -              | -              | -                 | -              | 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         | 2,142,083      | 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                   |
| 31-5030-4358           | Pension Expense  | -              | (52,585)       | 49,182         | -              | 49,182            | -              | Other Non-Op Expenses                  |
| 31-5040-4358           | Pension Expense  | -              | -              | -              | -              | -                 | 46,993         | Other Non-Op Expenses                  |
| 31-5030-4852           | Miscellaneous Non-Operating                            | -              | -              | -              | -              | -                 | -              | Other Non-Op Expenses                  |
| 31-5030-4875           | Insurance Claims - PL & PD                             | -              | 3,073          | -              | -              | -                 | -              | Other Operating 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) | \$ (2,898,824) | \$ (4,117,691) | \$ (3,943,438) | \$ (4,819,054)    | \$ (4,648,370) |  |

| Division<br>Department                              | 31<br>5030  | Water<br>Base | 2023<br>Budget   | 2024<br>Budget   | 2025<br>Budget   | 2026<br>Budget    |                            |
|---|---|---------------|------------------|------------------|------------------|-------------------|----------------------------|
| <b>Additional Information for Selected Accounts</b> |   |               |                  |                  |                  |                   |                            |
| 4465  | <b>Contractual Services</b>   |               |                  |                  |                  |                   |                            |
|   | Fire Extinguisher Inspections - Water Facilities                        |               | \$ 800           | \$ 800           | \$ 800           | \$ 1,000          |                            |
|   | Backflow Gauge Calibrated   |               | 200              | 200              | 200              | 200               |                            |
|   | Annual Service Air Compressor   |               | 1,600            | 1,000            | 1,000            | 1,200             |                            |
|   | Respirator / Pulmonary Fit Test   |               | 2,250            | 2,600            | -                | -                 |                            |
|   | Forklift Training   |               | 1,500            | 1,500            | -                | -                 |                            |
|   | CPR / First Aid Training  |               | 1,600            | 2,000            | -                | -                 |                            |
|   | Handheld Radio Repairs  |               | 600              | 1,800            | 1,800            | -                 |                            |
|   | Gas Monitor Sensors   |               | 1,600            | 1,600            | 1,600            | -                 |                            |
|   | Safety & Hazmat Consultants   |               | 19,200           | 19,800           | -                | -                 | Moved to Employee Services |
|   | Emergency Response Plan Consultant                                      |               | -                | -                | -                | -                 |                            |
|   | Cost of Service Study Implementation Support                            |               | 30,000           | 18,000           | 12,500           | -                 |                            |
|   | HDR Inc - AWIA 2026 ERP/RRA Update                                      |               |                  |                  |                  | 12,500            |                            |
|   | HDR Inc - AWIA 2025 UWMP Update   |               |                  |                  |                  | 75,000            |                            |
|   | Federal Legislative Advocacy  |               | 30,000           | 30,000           | 30,000           | 36,000            |                            |
|   | USA Dig Line Location Service   |               | 750              | 1,000            | 1,150            | 1,520             |                            |
|   | Cylinder Hydro Test   |               | 800              | -                | -                | -                 |                            |
|   | Regulatory Intelligence - A3 Customer Coalition Consulting Fees         |               |                  |                  |                  | 6,000             |                            |
|   | <b>Total Contractual Services</b>                                       |               | <b>\$ 90,900</b> | <b>\$ 80,300</b> | <b>\$ 49,050</b> | <b>\$ 133,420</b> |                            |
| 4640  | <b>Equipment</b>  |               |                  |                  |                  |                   |                            |
|   | Various Equipment   |               | \$ 3,000         | \$ 3,000         | \$ 3,000         | \$ 7,000          |                            |
|   | Hand Held Radios  |               | -                | 3,000            | 9,500            | 5,000             |                            |
|   | Meter Pit Pumps   |               | -                | -                | -                | -                 |                            |
|   | Sonetics - Hands Free Wireless Headset                                  |               | -                | -                | -                | 5,000             |                            |
|   | Jack Hammer   |               | 1,800            | -                | -                | -                 |                            |
|   | Snow blower   |               | 4,000            | 4,500            | 4,500            | 4,500             |                            |
|   | <b>Total Equipment</b>  |               | <b>\$ 8,800</b>  | <b>\$ 10,500</b> | <b>\$ 17,000</b> | <b>\$ 21,500</b>  |                            |
| 4820  | <b>Fees &amp; Permits</b>   |               |                  |                  |                  |                   |                            |
|   | Lead Poisoning  |               | \$ -             | \$ -             | -                | -                 |                            |
|   | US Forest Service Fee   |               | -                | 500              | 1,250            | 1,300             |                            |
|   | Large Water System Annual Fee   |               | -                | 29,000           | 31,000           | 30,000            |                            |
|   | Water Rights  |               | 3,600            | 3,600            | 3,600            | 6,000             |                            |
|   | TRPA MOU Monitoring Fees  |               | 720              | 720              | 720              | 850               |                            |
|   | <b>Total Fees &amp; Permits</b>   |               | <b>\$ 4,320</b>  | <b>\$ 33,820</b> | <b>\$ 36,570</b> | <b>\$ 38,150</b>  |                            |
| 4830  | <b>Travel</b>   |               |                  |                  |                  |                   |                            |
|   | Specialized / Individual training                                       |               | \$ 3,000         | \$ 7,500         | \$ 7,500         | \$ 6,500          |                            |
|   | Lucy Annual Conference  |               | 5,000            | -                | -                | -                 |                            |
|   | Springbrook Annual Conference   |               | -                | -                | -                | -                 |                            |
|   | Certification Training in Sacramento                                    |               | -                | -                | -                | -                 |                            |
|   | RUG Training  |               | -                | -                | -                | -                 |                            |
|   | <b>Total Travel</b>   |               | <b>\$ 8,000</b>  | <b>\$ 7,500</b>  | <b>\$ 7,500</b>  | <b>\$ 6,500</b>   |                            |
| 4855  | <b>Conference, Education, &amp; Training Registration or Fees</b>       |               |                  |                  |                  |                   |                            |
|   | Specialized / Individual training                                       |               | \$ 4,000         | \$ 8,800         | \$ 8,800         | \$ 7,500          |                            |
|   | Lucy Annual Conference and Training                                     |               | 4,800            | -                | -                | -                 |                            |
|   | Cross-Connection Class  |               | 1,000            | 1,300            | 1,300            | 1,600             |                            |
|   | <b>Total Conference, Education, &amp; Training Registration or Fees</b> |               | <b>\$ 9,800</b>  | <b>\$ 10,100</b> | <b>\$ 10,100</b> | <b>\$ 9,100</b>   |                            |
| 4880  | <b>Memberships</b>  |               |                  |                  |                  |                   |                            |
|   | 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             |                            |
|   | <b>Total Memberships</b>  |               | <b>\$ 18,700</b> | <b>\$ 19,650</b> | <b>\$ 22,650</b> | <b>\$ 23,150</b>  |                            |





2025 Actual as of March 31, 2025

## Recreation & Parks Enterprise

| Income Statement                                      | 2024<br>Budget        | 2024<br>Actual        | 2025<br>Budget        | 2025<br>Actual        | 2025<br>Projected     | 2026<br>Budget        | Change from Last Audited FS |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|
| <b>Operations</b>                                     |                       |                       |                       |                       |                       |                       |                             |
| 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%                       |
| <b>Total Operating Revenue</b>                        | <b>\$ 1,320,249</b>   | <b>\$ 1,478,394</b>   | <b>\$ 1,461,519</b>   | <b>\$ 1,089,122</b>   | <b>\$ 1,443,818</b>   | <b>\$ 1,466,967</b>   | <b>-0.8%</b>                |
| Salaries and Wages                                    | \$ (1,063,526)        | \$ (1,034,385)        | \$ (1,113,611)        | \$ (869,879)          | \$ (1,147,828)        | \$ (1,215,134)        | 17.5%                       |
| 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)             | (209,108)             | (222,395)             | (156,517)             | (201,127)             | (206,732)             | -1.1%                       |
| 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%                       |
| <b>Total Operating Expense</b>                        | <b>\$ (3,083,649)</b> | <b>\$ (3,039,256)</b> | <b>\$ (3,344,824)</b> | <b>\$ (2,522,507)</b> | <b>\$ (3,339,830)</b> | <b>\$ (3,628,193)</b> | <b>19.4%</b>                |
| <b>Operating Contribution</b>                         | <b>\$ (1,763,400)</b> | <b>\$ (1,560,862)</b> | <b>\$ (1,883,305)</b> | <b>\$ (1,433,385)</b> | <b>\$ (1,896,013)</b> | <b>\$ (2,161,226)</b> | <b>38.5%</b>                |
| 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)           | (1,615,372)           | 0.0%                        |
| <b>Operating Income(Loss)</b>                         | <b>\$ (1,873,253)</b> | <b>\$ (1,663,708)</b> | <b>\$ (3,483,450)</b> | <b>\$ (2,583,089)</b> | <b>\$ (3,436,218)</b> | <b>\$ (4,015,809)</b> | <b>141.4%</b>               |
| <b>Non-Operations</b>                                 |                       |                       |                       |                       |                       |                       |                             |
| Property Tax Revenue                                  | \$ 2,650,000          | \$ 1,024,987          | \$ 2,800,000          | \$ 2,100,000          | \$ 2,800,000          | \$ 3,200,000          | 212.2%                      |
| 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             | 1,067,750             | 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                                 | -                     | (10,477)              | (36,761)              | (12,455)              | (49,215)              | (49,682)              | 374.2%                      |
| <b>Income(Loss)</b>                                   | <b>\$ 3,143,144</b>   | <b>\$ 1,476,214</b>   | <b>\$ 377,689</b>     | <b>\$ 202,764</b>     | <b>\$ 415,599</b>     | <b>\$ 1,917,009</b>   | <b>29.9%</b>                |
| <b>Additional Funding Sources</b>                     |                       |                       |                       |                       |                       |                       |                             |
| Allocation of Non-Operating Revenue                   | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | 0.0%                        |
| Transfers   | -                     | -                     | -                     | -                     | -                     | -                     | 0.0%                        |
| <b>Balance</b>  | <b>\$ 3,143,144</b>   | <b>\$ 1,476,214</b>   | <b>\$ 377,689</b>     | <b>\$ 202,764</b>     | <b>\$ 415,599</b>     | <b>\$ 1,917,009</b>   | <b>29.9%</b>                |
| Earnings Before Interest, Depreciation & Amortization | \$                    | 2,235,871             | \$                    | 845,115               | \$ 1,272,587          | \$ 2,864,278          |                             |

2025 Actual as of March 31, 2025



| Division<br>Department                   | 43<br>4300     | Recreation & Parks<br>Parks Base |                |                |                   |                |                             |  |
|--|----------------|----------------------------------|----------------|----------------|-------------------|----------------|-----------------------------|--|
| Income Statement                         | 2024<br>Budget | 2024<br>Actual                   | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>Budget | Change from Last Audited FS |  |
| <b>Operations</b>                        |                |                                  |                |                |                   |                |                             |  |
| Operating Revenue                        | \$ -           | \$ 370                           | \$ -           | \$ -           | \$ -              | \$ -           | -100.0%                     |  |
| Internal Revenue                         | -              | -                                | -              | -              | -                 | -              | 0.0%                        |  |
| <b>Total Operating Revenue</b>           | \$ -           | \$ 370                           | \$ -           | \$ -           | \$ -              | \$ -           | -100.0%                     |  |
| Salaries and Wages                       | \$ (243,616)   | \$ (213,880)                     | \$ (187,636)   | \$ (160,971)   | \$ (206,609)      | \$ (234,797)   | 9.8%                        |  |
| 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%                       |  |
| <b>Total Operating Expense</b>           | \$ (1,419,347) | \$ (1,347,220)                   | \$ (1,443,766) | \$ (1,103,660) | \$ (1,466,414)    | \$ (1,631,707) | 21.1%                       |  |
| <b>Operating Contribution</b>            | \$ (1,419,347) | \$ (1,346,850)                   | \$ (1,443,766) | \$ (1,103,660) | \$ (1,466,414)    | \$ (1,631,707) | 21.1%                       |  |
| 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)       | (1,615,372)    | 0.0%                        |  |
| <b>Operating Income(Loss)</b>            | \$ (1,507,229) | \$ (1,427,726)                   | \$ (3,018,289) | \$ (2,234,199) | \$ (2,980,998)    | \$ (3,438,448) | 140.8%                      |  |
| <b>Non-Operations</b>                    |                |                                  |                |                |                   |                |                             |  |
| Property Tax Revenue                     | \$ 2,650,000   | \$ 1,024,987                     | \$ 2,800,000   | \$ 2,100,000   | \$ 2,800,000      | \$ 3,200,000   | 212.2%                      |  |
| Community Facilities District (CFD 94-1) | 702,900        | 695,561                          | 682,900        | 522,857        | 715,582           | 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%                     |  |
| <b>Income(Loss)</b>                      | \$ 2,063,278   | \$ 394,154                       | \$ 672,850     | \$ 551,653     | \$ 785,819        | \$ 771,870     | 95.8%                       |  |
| <b>Additional Funding Sources</b>        |                |                                  |                |                |                   |                |                             |  |
| Allocation of Non-Operating Revenue      | \$ -           | \$ -                             | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%                        |  |
| Transfers                                | -              | -                                | -              | -              | -                 | -              | 0.0%                        |  |
| <b>Balance</b>                           | \$ 2,063,278   | \$ 394,154                       | \$ 672,850     | \$ 551,653     | \$ 785,819        | \$ 771,870     | 95.8%                       |  |

| Division<br>Department |  | 43<br>4300     | Recreation & Parks<br>Parks Base |                |                |                   |                |                       |  |  |
|------------------------|--|----------------|----------------------------------|----------------|----------------|-------------------|----------------|-----------------------|--|--|
| Account Number         | Description  | 2024<br>Budget | 2024<br>Actual                   | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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                       |  |
| 43-4300-4123           | Bereavement Pay  | -              | 419                              | -              | 24             | 24                | -              | -                     | Salaries and Wages                       |  |
| 43-4300-4125           | Vacation Time  | -              | 16,785                           | 3,583          | 12,957         | 12,957            | 4,667          | -                     | 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            | 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                 |  |
| 43-4300-4740           | Repair & Maint. - Other                                | -              | 4,776                            | -              | -              | -                 | -              | -                     | 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         | 1,615,372      | -                     | 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)       | (3,200,000)    | -                     | Property Tax Revenue                     |  |
| 43-4300-3925           | CFD 94-1 Revenue                                       | (702,900)      | (695,561)                        | (682,900)      | (522,857)      | (715,582)         | (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                    |  |
| 43-5030-4358           | Pension Expense  | -              | -                                | -              | -              | -                 | -              | -                     | Other Non-Op Expenses                    |  |
| 43-5040-4358           | Pension Expense  | -              | (51,764)                         | 36,761         | -              | 36,761            | -              | -                     | Other Non-Op Expenses                    |  |
| 43-4300-4890           | Employee Relations                                     | 910            | 836                              | 2,020          | 827            | 1,087             | 910            | -                     | Other Operating Expenses                 |  |
| 43-4300-4895           | Miscellaneous  | -              | 5,744                            | -              | -              | -                 | -              | -                     | Other Non-Op Expenses                    |  |
| Total                  |  | \$ (2,063,278) | \$ (394,154)                     | \$ (672,850)   | \$ (551,653)   | \$ (785,819)      | \$ (771,870)   |                       |  |  |
|                        |  | -              | -                                | -              | -              | -                 | -              |                       |  |  |

| Division  | 43  | Recreation & Parks | 2023              | 2024              | 2025              | 2026              |
|---|---|--------------------|-------------------|-------------------|-------------------|-------------------|
| Department  | 4300  | Parks Base         | Budget            | Budget            | Budget            | Budget            |
| <b>Additional Information for Selected Accounts</b> |   |                    |                   |                   |                   |                   |
| 4465  | <b>Contractual Services</b>   |                    |                   |                   |                   |                   |
|   | Boys & Girls Club North Lake Tahoe                                      |                    | \$ 140,000        | \$ 151,620        | \$ 162,000        | \$ 164,400        |
|   | Translation Services  |                    | -                 | -                 | 500               | 600               |
|   | <b>Total Contractual Services</b>                                       |                    | <b>\$ 140,000</b> | <b>\$ 151,620</b> | <b>\$ 162,500</b> | <b>\$ 165,000</b> |
| 4830  | <b>Travel</b>   |                    |                   |                   |                   |                   |
|   | Travel for Conference and Training                                      |                    | \$ 5,000          | \$ 10,500         | \$ 7,000          | \$ 10,500         |
|   | <b>Total Travel</b>   |                    | <b>\$ 5,000</b>   | <b>\$ 10,500</b>  | <b>\$ 7,000</b>   | <b>\$ 10,500</b>  |
| 4855  | <b>Conference, Education, &amp; Training Registration or Fees</b>       |                    |                   |                   |                   |                   |
|   | National Recreation and Park Association - Conference                   |                    | \$ -              | \$ 1,400          | \$ 1,500          | \$ 1,600          |
|   | California Parks and Recreation Society - Conference                    |                    | -                 | 2,400             | 2,100             | 1,500             |
|   | Certification Training  |                    | 5,000             | 10,000            | 4,000             | 1,500             |
|   | <b>Total Conference, Education, &amp; Training Registration or Fees</b> |                    | <b>\$ 5,000</b>   | <b>\$ 13,800</b>  | <b>\$ 7,600</b>   | <b>\$ 4,600</b>   |

2025 Actual as of March 31, 2025



| Division                                 | 43     | Recreation & Parks |    |           |        |           |        |                             |    |           |    |           |         |
|--|--------|--------------------|----|-----------|--------|-----------|--------|-----------------------------|----|-----------|----|-----------|---------|
| Department                               | 4310   | Regional Park      |    |           |        |           |        |                             |    |           |    |           |         |
|  | 2024   | 2024               |    | 2025      | 2025   | 2025      | 2026   |                             |    |           |    |           |         |
| Income Statement                         | Budget | Actual             |    | Budget    | Actual | Projected | Budget | Change from Last Audited FS |    |           |    |           |         |
| Operations                               |        |                    |    |           |        |           |        |                             |    |           |    |           |         |
| Operating Revenue                        | \$     | 451,700            | \$ | 490,038   | \$     | 447,400   | \$     | 405,390                     | \$ | 488,590   | \$ | 436,900   | -10.8%  |
| Internal Revenue                         |        | -                  |    | -         |        | -         |        | -                           |    | -         |    | -         | 0.0%    |
| Total Operating Revenue                  | \$     | 451,700            | \$ | 490,038   | \$     | 447,400   | \$     | 405,390                     | \$ | 488,590   | \$ | 436,900   | -10.8%  |
|  |        |                    |    |           |        |           |        |                             |    |           |    |           |         |
| Salaries and Wages                       | \$     | (193,207)          | \$ | (191,812) | \$     | (193,520) | \$     | (148,379)                   | \$ | (197,084) | \$ | (202,518) | 5.6%    |
| Employee Benefits                        |        | (89,134)           |    | (101,130) |        | (99,469)  |        | (73,621)                    |    | (98,655)  |    | (103,197) | 2.0%    |
| Outside Services/Contractual             |        | (26,620)           |    | (31,963)  |        | (35,320)  |        | (29,022)                    |    | (33,222)  |    | (46,170)  | 44.4%   |
| Utilities                                |        | (15,064)           |    | (23,782)  |        | (29,740)  |        | (18,551)                    |    | (24,551)  |    | (24,410)  | 2.6%    |
| Other Operating Expenses                 |        | (21,200)           |    | (55,758)  |        | (43,250)  |        | (14,715)                    |    | (23,765)  |    | (36,200)  | -35.1%  |
| Insurance                                |        | -                  |    | -         |        | -         |        | -                           |    | -         |    | -         | 0.0%    |
| Internal Expense                         |        | (22,728)           |    | (32,358)  |        | (34,816)  |        | (27,847)                    |    | (36,551)  |    | (38,647)  | 19.4%   |
| Debt Service                             |        | -                  |    | -         |        | -         |        | -                           |    | -         |    | -         | 0.0%    |
| Depreciation                             |        | -                  |    | -         |        | -         |        | -                           |    | -         |    | -         | 0.0%    |
| Total Operating Expense                  | \$     | (367,952)          | \$ | (436,802) | \$     | (436,115) | \$     | (312,135)                   | \$ | (413,828) | \$ | (451,142) | 3.3%    |
|  |        |                    |    |           |        |           |        |                             |    |           |    |           |         |
| Operating Contribution                   | \$     | 83,748             | \$ | 53,235    | \$     | 11,285    | \$     | 93,254                      | \$ | 74,762    | \$ | (14,242)  | -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    | \$ | (14,242)  | -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    |    | 1,722,500 | 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   | \$ | 1,708,258 | 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   | \$ | 1,708,258 | 69.8%   |

| Division<br>Department |  | 43<br>4310     | Recreation & Parks<br>Regional Park |                |                |                   |                |                              |
|------------------------|--|----------------|-------------------------------------|----------------|----------------|-------------------|----------------|------------------------------|
| Account Number         | Description  | 2024<br>Budget | 2024<br>Actual                      | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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     |
| 43-4310-4910           | Printing & Publications                                | -              | 1,489                               | -              | -              | -                 | -              | 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) | \$ (1,006,005)                      | \$ (181,285)   | \$ (93,254)    | \$ (159,762)      | \$ (1,708,258) |                              |

| Division  | 43   | Recreation & Parks | 2023             | 2024             | 2025             | 2026             |
|---|--|--------------------|------------------|------------------|------------------|------------------|
| Department  | 4310   | Regional Park      | Budget           | Budget           | Budget           | Budget           |
| <b>Additional Information for Selected Accounts</b> |  |                    |                  |                  |                  |                  |
| <b>4465</b>   | <b>Contractual Services</b>                                |                    |                  |                  |                  |                  |
|   | Snow Removal   |                    | \$ 20,000        | \$ 25,480        | \$ 26,120        | \$ 26,770        |
|   | Facility / Equipment Repairs & Services                    |                    | -                | -                | 8,000            | 8,000            |
|   | Chemical Toilets   |                    | 900              | 1,140            | 1,200            | 1,400            |
|   | Tree Removal   |                    |                  |                  |                  | 10,000           |
|   | <b>Total Contractual Services</b>                          |                    | <b>\$ 20,900</b> | <b>\$ 26,620</b> | <b>\$ 35,320</b> | <b>\$ 46,170</b> |
| <b>4610</b>   | <b>Operating Supplies</b>                                  |                    |                  |                  |                  |                  |
|   | Fertilizer, Seed, infield materials, irrigation parts      |                    | \$ 5,700         | \$ -             | \$ 800           | \$ 800           |
|   | Toilet Paper, Garbage Bags, Mutt Mitts, Custodial Supplies |                    | 5,400            | 6,350            | 5,800            | 6,000            |
|   | Miscellaneous Hardware and Parts                           |                    | 2,600            | 3,400            | 3,000            | 4,400            |
|   | Printing & Parking Tickets                                 |                    | -                | 2,500            | 2,750            |                  |
|   | Paint / Stain / Operating Supplies                         |                    | -                | -                | 9,900            | 5,500            |
|   | <b>Total Operating Supplies</b>                            |                    | <b>\$ 13,700</b> | <b>\$ 12,250</b> | <b>\$ 22,250</b> | <b>\$ 16,700</b> |

2025 Actual as of March 31, 2025



| Division                                 | 43                  | Recreation & Parks       |                     |                     |                     |                     |                             |  |
|--|---------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|--|
| Department                               | 4320                | Recreation & Programming |                     |                     |                     |                     |                             |  |
| Income Statement                         | 2024<br>Budget      | 2024<br>Actual           | 2025<br>Budget      | 2025<br>Actual      | 2025<br>Projected   | 2026<br>Budget      | Change from Last Audited FS |  |
| <b>Operations</b>                        |                     |                          |                     |                     |                     |                     |                             |  |
| Operating Revenue                        | \$ 35,585           | \$ 65,759                | \$ 69,000           | \$ 62,571           | \$ 79,821           | \$ 69,000           | 4.9%                        |  |
| Internal Revenue                         | -                   | -                        | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Total Operating Revenue</b>           | <b>\$ 35,585</b>    | <b>\$ 65,759</b>         | <b>\$ 69,000</b>    | <b>\$ 62,571</b>    | <b>\$ 79,821</b>    | <b>\$ 69,000</b>    | <b>4.9%</b>                 |  |
| 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%                        |  |
| <b>Total Operating Expense</b>           | <b>\$ (143,315)</b> | <b>\$ (136,484)</b>      | <b>\$ (276,147)</b> | <b>\$ (204,116)</b> | <b>\$ (271,534)</b> | <b>\$ (299,128)</b> | <b>119.2%</b>               |  |
| <b>Operating Contribution</b>            | <b>\$ (107,730)</b> | <b>\$ (70,726)</b>       | <b>\$ (207,147)</b> | <b>\$ (141,546)</b> | <b>\$ (191,713)</b> | <b>\$ (230,128)</b> | <b>225.4%</b>               |  |
| Allocation of Base                       | -                   | -                        | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Allocation of Fleet                      | -                   | -                        | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Allocation of General & Administrative   | -                   | -                        | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Operating Income(Loss)</b>            | <b>\$ (107,730)</b> | <b>\$ (70,726)</b>       | <b>\$ (207,147)</b> | <b>\$ (141,546)</b> | <b>\$ (191,713)</b> | <b>\$ (230,128)</b> | <b>225.4%</b>               |  |
| <b>Non-Operations</b>                    |                     |                          |                     |                     |                     |                     |                             |  |
| Property Tax Revenue                     | \$ -                | \$ -                     | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%                        |  |
| Community Facilities District (CFD 94-1) | -                   | -                        | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Grant Revenue                            | -                   | -                        | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Interest                                 | -                   | -                        | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Other Non-Op Revenue                     | -                   | -                        | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Capital Contribution                     | -                   | -                        | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Other Non-Op Expenses                    | -                   | -                        | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Income(Loss)</b>                      | <b>\$ (107,730)</b> | <b>\$ (70,726)</b>       | <b>\$ (207,147)</b> | <b>\$ (141,546)</b> | <b>\$ (191,713)</b> | <b>\$ (230,128)</b> | <b>225.4%</b>               |  |
| <b>Additional Funding Sources</b>        |                     |                          |                     |                     |                     |                     |                             |  |
| Allocation of Non-Operating Revenue      | \$ -                | \$ -                     | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%                        |  |
| Transfers                                | -                   | -                        | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Balance</b>                           | <b>\$ (107,730)</b> | <b>\$ (70,726)</b>       | <b>\$ (207,147)</b> | <b>\$ (141,546)</b> | <b>\$ (191,713)</b> | <b>\$ (230,128)</b> | <b>225.4%</b>               |  |



| Division       | 43   | Recreation & Parks |                |                |                |                   |                |                              |
|----------------|--|--------------------|----------------|----------------|----------------|-------------------|----------------|------------------------------|
|                |  | Recreation &       |                |                |                |                   |                |                              |
| Department     | 4320   | Programming        |                |                |                |                   |                |                              |
| Account Number | Description  | 2024<br>Budget     | 2024<br>Actual | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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           |
| 43-4320-4123   | Bereavement Pay  | -                  | 476            | -              | -              | -                 | -              | 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         | \$ 70,726      | \$ 207,147     | \$ 141,546     | \$ 191,713        | \$ 230,128     |                              |

| Division  | 43                                | Recreation & Parks       | 2023             | 2024             | 2025             | 2026             |
|---|-----------------------------------|--------------------------|------------------|------------------|------------------|------------------|
| Department  | 4320                              | Recreation & Programming | Budget           | Budget           | Budget           | Budget           |
| <b>Additional Information for Selected Accounts</b> |                                   |                          |                  |                  |                  |                  |
| 4465  | <b>Contractual Services</b>       |                          |                  |                  |                  |                  |
|   | Movies in the Park                |                          | \$ 3,600         | \$ 1,000         | \$ -             | \$ -             |
|   | Special Event Guests              |                          | -                | 5,100            | 7,600            | 12,500           |
|   | Class Instructors                 |                          | 11,700           | 16,680           | 45,600           | 45,600           |
|   | <b>Total Contractual Services</b> |                          | <b>\$ 15,300</b> | <b>\$ 22,780</b> | <b>\$ 53,200</b> | <b>\$ 58,100</b> |
| 4610  | <b>Operating Supplies</b>         |                          |                  |                  |                  |                  |
|   | Various Recreation Supplies       |                          | \$ 15,000        | \$ 6,960         | \$ 18,000        | \$ 13,250        |
|   | Toddler Time Play                 |                          | 4,000            | -                | -                | -                |
|   | Program Kayak Use                 |                          | 800              | -                | -                | -                |
|   | Garden Equipment & Supplies       |                          |                  |                  |                  | 1,500            |
|   | <b>Total Operating Supplies</b>   |                          | <b>\$ 19,800</b> | <b>\$ 6,960</b>  | <b>\$ 18,000</b> | <b>\$ 14,750</b> |
| 4970  | <b>Community Outreach</b>         |                          |                  |                  |                  |                  |
|   | Event Giveaway Logo Swag          |                          | \$ -             | \$ 10,000        | \$ -             | \$ -             |
|   | <b>Total Community Outreach</b>   |                          | <b>\$ -</b>      | <b>\$ 10,000</b> | <b>\$ -</b>      | <b>\$ -</b>      |

Moved to Public Information Officers

2025 Actual as of March 31, 2025



| Division<br>Department                   | 43<br>4370          | Recreation & Parks<br>Contracted Maintenance |                     |                     |                     |                     |                             |  |
|--|---------------------|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|--|
| Income Statement                         | 2024<br>Budget      | 2024<br>Actual                               | 2025<br>Budget      | 2025<br>Actual      | 2025<br>Projected   | 2026<br>Budget      | Change from Last Audited FS |  |
| <b>Operations</b>                        |                     |  |                     |                     |                     |                     |                             |  |
| Operating Revenue                        | \$ 234,693          | \$ 242,882                                   | \$ 246,500          | \$ 191,824          | \$ 250,824          | \$ 261,544          | 7.7%                        |  |
| Internal Revenue                         | -                   | -  | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Total Operating Revenue</b>           | <b>\$ 234,693</b>   | <b>\$ 242,882</b>                            | <b>\$ 246,500</b>   | <b>\$ 191,824</b>   | <b>\$ 250,824</b>   | <b>\$ 261,544</b>   | <b>7.7%</b>                 |  |
| Salaries and Wages                       | \$ (121,243)        | \$ (118,637)                                 | \$ (107,518)        | \$ (83,124)         | \$ (110,184)        | \$ (110,448)        | -6.9%                       |  |
| Employee Benefits                        | (118,062)           | (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                 | (2,350)             | (5,322)                                      | (3,750)             | (5,460)             | (6,360)             | (2,850)             | -46.5%                      |  |
| Insurance                                | -                   | -  | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Internal Expense                         | (1,698)             | (2,012)                                      | (2,829)             | (2,377)             | (3,085)             | (3,140)             | 56.1%                       |  |
| Debt Service                             | -                   | -  | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Depreciation                             | -                   | -  | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Total Operating Expense</b>           | <b>\$ (246,001)</b> | <b>\$ (192,572)</b>                          | <b>\$ (174,216)</b> | <b>\$ (137,308)</b> | <b>\$ (181,235)</b> | <b>\$ (182,695)</b> | <b>-5.1%</b>                |  |
| <b>Operating Contribution</b>            | <b>\$ (11,308)</b>  | <b>\$ 50,310</b>                             | <b>\$ 72,284</b>    | <b>\$ 54,516</b>    | <b>\$ 69,590</b>    | <b>\$ 78,849</b>    | <b>56.7%</b>                |  |
| 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%                        |  |
| <b>Operating Income(Loss)</b>            | <b>\$ (33,279)</b>  | <b>\$ 28,339</b>                             | <b>\$ 46,663</b>    | <b>\$ 35,351</b>    | <b>\$ 43,968</b>    | <b>\$ 31,007</b>    | <b>9.4%</b>                 |  |
| <b>Non-Operations</b>                    |                     |  |                     |                     |                     |                     |                             |  |
| Property Tax Revenue                     | \$ -                | \$ -   | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%                        |  |
| Community Facilities District (CFD 94-1) | -                   | -  | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Grant Revenue                            | -                   | -  | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Interest                                 | -                   | -  | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Other Non-Op Revenue                     | -                   | -  | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Capital Contribution                     | -                   | -  | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Other Non-Op Expenses                    | -                   | -  | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Income(Loss)</b>                      | <b>\$ (33,279)</b>  | <b>\$ 28,339</b>                             | <b>\$ 46,663</b>    | <b>\$ 35,351</b>    | <b>\$ 43,968</b>    | <b>\$ 31,007</b>    | <b>9.4%</b>                 |  |
| <b>Additional Funding Sources</b>        |                     |  |                     |                     |                     |                     |                             |  |
| Allocation of Non-Operating Revenue      | \$ -                | \$ -   | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%                        |  |
| Transfers                                | -                   | -  | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Balance</b>                           | <b>\$ (33,279)</b>  | <b>\$ 28,339</b>                             | <b>\$ 46,663</b>    | <b>\$ 35,351</b>    | <b>\$ 43,968</b>    | <b>\$ 31,007</b>    | <b>9.4%</b>                 |  |

| Division<br>Department |                                | 43<br>4370     | Recreation & Parks<br>Contracted Maintenance |                |                |                   |                |                              |
|------------------------|--------------------------------|----------------|--|----------------|----------------|-------------------|----------------|------------------------------|
| Account Number         | Description                    | 2024<br>Budget | 2024<br>Actual                               | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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)    |                              |

2025 Actual as of March 31, 2025



| Division<br>Department                   | 43<br>4600          | Recreation & Parks<br>Tahoe Vista Rec Area |                     |                     |                     |                     |                             |  |
|--|---------------------|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|--|
| Income Statement                         | 2024<br>Budget      | 2024<br>Actual                             | 2025<br>Budget      | 2025<br>Actual      | 2025<br>Projected   | 2026<br>Budget      | Change from Last Audited FS |  |
| <b>Operations</b>                        |                     |  |                     |                     |                     |                     |                             |  |
| Operating Revenue                        | \$ 127,900          | \$ 177,681                                 | \$ 140,075          | \$ 128,138          | \$ 155,963          | \$ 152,100          | -14.4%                      |  |
| Internal Revenue                         | -                   | -  | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Total Operating Revenue</b>           | <b>\$ 127,900</b>   | <b>\$ 177,681</b>                          | <b>\$ 140,075</b>   | <b>\$ 128,138</b>   | <b>\$ 155,963</b>   | <b>\$ 152,100</b>   | <b>-14.4%</b>               |  |
| 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%                        |  |
| <b>Total Operating Expense</b>           | <b>\$ (103,946)</b> | <b>\$ (120,278)</b>                        | <b>\$ (226,158)</b> | <b>\$ (163,263)</b> | <b>\$ (219,212)</b> | <b>\$ (231,380)</b> | <b>92.4%</b>                |  |
| <b>Operating Contribution</b>            | <b>\$ 23,954</b>    | <b>\$ 57,403</b>                           | <b>\$ (86,083)</b>  | <b>\$ (35,125)</b>  | <b>\$ (63,248)</b>  | <b>\$ (79,280)</b>  | <b>-238.1%</b>              |  |
| Allocation of Base                       | -                   | -  | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Allocation of Fleet                      | -                   | -  | -                   | -                   | -                   | -                   | 0.0%                        |  |
| Allocation of General & Administrative   | -                   | -  | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Operating Income(Loss)</b>            | <b>\$ 23,954</b>    | <b>\$ 57,403</b>                           | <b>\$ (86,083)</b>  | <b>\$ (35,125)</b>  | <b>\$ (63,248)</b>  | <b>\$ (79,280)</b>  | <b>-238.1%</b>              |  |
| <b>Non-Operations</b>                    |                     |  |                     |                     |                     |                     |                             |  |
| 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%                        |  |
| <b>Income(Loss)</b>                      | <b>\$ 383,654</b>   | <b>\$ 417,127</b>                          | <b>\$ (86,083)</b>  | <b>\$ (35,125)</b>  | <b>\$ (63,248)</b>  | <b>\$ (79,280)</b>  | <b>-119.0%</b>              |  |
| <b>Additional Funding Sources</b>        |                     |  |                     |                     |                     |                     |                             |  |
| Allocation of Non-Operating Revenue      | \$ -                | \$ -                                       | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%                        |  |
| Transfers                                | -                   | -  | -                   | -                   | -                   | -                   | 0.0%                        |  |
| <b>Balance</b>                           | <b>\$ 383,654</b>   | <b>\$ 417,127</b>                          | <b>\$ (86,083)</b>  | <b>\$ (35,125)</b>  | <b>\$ (63,248)</b>  | <b>\$ (79,280)</b>  | <b>-119.0%</b>              |  |

| Division<br>Department |                                | 43<br>4600     | Recreation & Parks<br>Tahoe Vista Rec Area |                |                |                   |                |                              |  |
|------------------------|--------------------------------|----------------|--|----------------|----------------|-------------------|----------------|------------------------------|--|
| Account Number         | Description                    | 2024<br>Budget | 2024<br>Actual                             | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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      |                              |  |

2025 Actual as of March 31, 2025



| Division<br>Department                   | 51<br>5100          | Recreation & Parks<br>Event Center Operations |                     | 2025<br>Budget      | 2025<br>Actual      | 2025<br>Projected   | 2026<br>Budget | Change from Last Audited FS |
|--|---------------------|---|---------------------|---------------------|---------------------|---------------------|----------------|-----------------------------|
| Income Statement                         | 2024<br>Budget      | 2024<br>Actual                                | 2025<br>Budget      | 2025<br>Actual      | 2025<br>Projected   | 2026<br>Budget      |                |                             |
| <b>Operations</b>                        |                     |   |                     |                     |                     |                     |                |                             |
| 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%                       |
| <b>Total Operating Revenue</b>           | <b>\$ 470,371</b>   | <b>\$ 501,664</b>                             | <b>\$ 558,544</b>   | <b>\$ 301,199</b>   | <b>\$ 468,620</b>   | <b>\$ 547,423</b>   |                | <b>9.1%</b>                 |
| Salaries and Wages                       | \$ (392,056)        | \$ (396,986)                                  | \$ (355,532)        | \$ (271,092)        | \$ (359,837)        | \$ (382,418)        |                | -3.7%                       |
| 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)           | (94,715)                                      | (113,075)           | (90,517)            | (116,067)           | (108,624)           |                | 14.7%                       |
| 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%                        |
| <b>Total Operating Expense</b>           | <b>\$ (803,088)</b> | <b>\$ (805,899)</b>                           | <b>\$ (788,423)</b> | <b>\$ (602,024)</b> | <b>\$ (787,609)</b> | <b>\$ (832,141)</b> |                | <b>3.3%</b>                 |
| <b>Operating Contribution</b>            | <b>\$ (332,717)</b> | <b>\$ (304,235)</b>                           | <b>\$ (229,879)</b> | <b>\$ (300,825)</b> | <b>\$ (318,989)</b> | <b>\$ (284,718)</b> |                | <b>-6.4%</b>                |
| Allocation of Base                       | -                   | -   | -                   | -                   | -                   | -                   |                | 0.0%                        |
| Allocation of Fleet                      | -                   | -   | -                   | -                   | -                   | -                   |                | 0.0%                        |
| Allocation of General & Administrative   | -                   | -   | -                   | -                   | -                   | -                   |                | 0.0%                        |
| <b>Operating Income(Loss)</b>            | <b>\$ (332,717)</b> | <b>\$ (304,235)</b>                           | <b>\$ (229,879)</b> | <b>\$ (300,825)</b> | <b>\$ (318,989)</b> | <b>\$ (284,718)</b> |                | <b>-6.4%</b>                |
| <b>Non-Operations</b>                    |                     |   |                     |                     |                     |                     |                |                             |
| Property Tax Revenue                     | \$ -                | \$ -  | \$ -                | \$ -                | \$ -                | \$ -                |                | 0.0%                        |
| Community Facilities District (CFD 94-1) | -                   | -   | -                   | -                   | -                   | -                   |                | 0.0%                        |
| Grant Revenue                            | -                   | -   | -                   | -                   | -                   | -                   |                | 0.0%                        |
| Interest                                 | -                   | -   | -                   | -                   | -                   | -                   |                | 0.0%                        |
| Other Non-Op Revenue                     | -                   | -   | -                   | -                   | -                   | -                   |                | 0.0%                        |
| Capital Contribution                     | -                   | -   | -                   | -                   | -                   | -                   |                | 0.0%                        |
| Other Non-Op Expenses                    | -                   | 5,550   | -                   | -                   | -                   | -                   |                | -100.0%                     |
| <b>Income(Loss)</b>                      | <b>\$ (332,717)</b> | <b>\$ (298,685)</b>                           | <b>\$ (229,879)</b> | <b>\$ (300,825)</b> | <b>\$ (318,989)</b> | <b>\$ (284,718)</b> |                | <b>-4.7%</b>                |
| <b>Additional Funding Sources</b>        |                     |   |                     |                     |                     |                     |                |                             |
| Allocation of Non-Operating Revenue      | \$ -                | \$ -  | \$ -                | \$ -                | \$ -                | \$ -                |                | 0.0%                        |
| Transfers                                | -                   | -   | -                   | -                   | -                   | -                   |                | 0.0%                        |
| <b>Balance</b>                           | <b>\$ (332,717)</b> | <b>\$ (298,685)</b>                           | <b>\$ (229,879)</b> | <b>\$ (300,825)</b> | <b>\$ (318,989)</b> | <b>\$ (284,718)</b> |                | <b>-4.7%</b>                |

| Division<br>Department |                                    | 51<br>5100     | Recreation & Parks<br>Event Center Operations |                |                |                   |                |                              |  |
|------------------------|------------------------------------|----------------|---|----------------|----------------|-------------------|----------------|------------------------------|--|
| Account Number         | Description                        | 2024<br>Budget | 2024<br>Actual                                | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>Budget | Income Statement Line        |  |
| 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            | 1,635          | 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<br>Department |  | 51<br>5100     | Recreation & Parks<br>Event Center Operations |                |                |                   |                |                          |
|------------------------|--|----------------|---|----------------|----------------|-------------------|----------------|--------------------------|
|                        |  | 2024<br>Budget | 2024<br>Actual                                | 2025<br>Budget | 2025<br>Actual | 2025<br>Projected | 2026<br>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         |
| 51-5100-4875           | Insurance Claims - PL & PD                             | -              | 3,375   | -              | 4,410          | 4,410             | -              | Other Operating Expenses |
| 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     | \$ 298,685                                    | \$ 229,879     | \$ 300,825     | \$ 318,989        | \$ 284,718     |                          |

| 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                        | \$                      | 2,400  | \$     | 2,100  | \$     | 2,350  |
|  | Carpet Cleaning                       |                         | 2,500  |        | -      |        | -      |
|  | Seasonal Lighting                     |                         | 1,500  |        | 1,500  |        | 1,500  |
|  | Alarm Service                         |                         | 360    |        | 840    |        | 1,000  |
|  | Tank System Test                      |                         | 560    |        | 700    |        | 900    |
|  | Web Camera                            |                         | 1,194  |        | 1,200  |        | -      |
|  | Rendering                             |                         | 600    |        | 600    |        | 300    |
|  | Pest Control                          |                         | 1,200  |        | 1,452  |        | 1,800  |
|  | Shredding                             |                         | 480    |        | 400    |        | 450    |
|  | Kitchen Appliance & Repairs           |                         | 1,800  |        | -      |        | -      |
|  | Wallpaper Lakeview Suite/ Paint       |                         | -      |        | -      |        | -      |
|  | HVAC Maintenance                      |                         | 1,300  |        | 2,400  |        | 1,400  |
|  | Fire Extinguisher Service             |                         | 350    |        | 450    |        | 1,000  |
|  | Fire Suppression/Hood Inspection      |                         | 500    |        | 500    |        | 500    |
|  | Snow Removal                          |                         | 11,000 |        | 21,505 |        | 22,075 |
|  | Total Contractual Services            | \$                      | 25,744 | \$     | 33,647 | \$     | 33,055 |
| 4610   | Operating Supplies                    |                         |        |        |        |        |        |
|  | Coffee Service Supplies               | \$                      | 280    | \$     | 200    | \$     | 360    |
|  | Light Bulbs                           |                         | 600    |        | -      |        | -      |
|  | Cleaning Supplies                     |                         | -      |        | -      |        | 4,800  |
|  | Paper Products                        |                         | -      |        | -      |        | 2,400  |
|  | Various Hardware & Operating Supplies |                         | 11,520 |        | 14,000 |        | 10,900 |
|  | Total Operating Supplies              | \$                      | 12,400 | \$     | 14,200 | \$     | 11,260 |
| 4640   | Equipment                             |                         |        |        |        |        |        |
|  | Ice Machine                           | \$                      | 5,400  | \$     | -      | \$     | -      |
|  | Snow Blower                           |                         | 4,200  |        | -      |        | -      |
|  | Service ware                          |                         | 7,000  |        | 5,000  |        | -      |
|  | Carpet Cleaning Machine               |                         | -      |        | -      |        | -      |
|  | Ballroom Blinds                       |                         | -      |        | 7,500  |        | 5,000  |
|  | Various Furniture                     |                         | -      |        | -      |        | 8,000  |
|  | Photo Booth                           |                         | -      |        | -      |        | 2,500  |
|  | Total Equipment                       | \$                      | 16,600 | \$     | 12,500 | \$     | 13,000 |
| 4710   | Repair & Maint. - Buildings           |                         |        |        |        |        |        |
|  | Miscellaneous Building Repairs        | \$                      | 14,400 | \$     | 24,000 | \$     | 6,000  |
|  | HVAC System Repairs                   |                         | -      |        | -      |        | 2,520  |
|  | Restroom Upgrades                     |                         | -      |        | -      |        | -      |
|  | Doors & Locks                         |                         | -      |        | -      |        | 5,100  |
|  | Total Repair & Maint. - Buildings     | \$                      | 14,400 | \$     | 24,000 | \$     | 13,620 |
| 4900   | Advertising                           |                         |        |        |        |        |        |
|  | Web Maintenance and Advertising       | \$                      | -      | \$     | -      | \$     | -      |
|  | Bridal Guides                         |                         | 21,140 |        | 14,500 |        | 14,500 |
|  | Google Marketing                      |                         | -      |        | -      |        | -      |
|  | Video & Photo Collateral              |                         | 6,000  |        | -      |        | -      |
|  | Printed Advertisement                 |                         | -      |        | -      |        | -      |
|  | Internet Presence/Social Media        |                         | 19,200 |        | 23,700 |        | 23,700 |
|  | Total Advertising                     | \$                      | 46,340 | \$     | 38,200 | \$     | 38,200 |

| IS Line                      | Allocation Basis  | Total Expense | Allocation of General & Administrative with Base |              |                    |
|------------------------------|-------------------|---------------|--|--------------|--------------------|
|                              |                   |               | Wastewater                                       | Water        | Recreation & Parks |
| Operating Revenue            | Operating Expense | \$ (36,000)   | \$ (12,041)                                      | \$ (13,580)  | \$ (10,379)        |
| Salaries and Wages           | Operating Expense | 2,590,727     | 866,522  | 977,312      | 746,893            |
| Employee Benefits            | Operating Expense | 1,429,255     | 478,044  | 539,164      | 412,047            |
| Outside Services/Contractual | Operating Expense | 688,722       | 230,357  | 259,810      | 198,555            |
| Utilities                    | Operating Expense | 147,868       | 49,458   | 55,781       | 42,630             |
| Other Operating Expenses     | Operating Expense | 341,509       | 114,225  | 128,829      | 98,455             |
| Other Operating Expenses     | Revenue           | 98,000        | 43,591   | 43,127       | 11,282             |
| Insurance                    | Operating Expense | 123,158       | 41,193   | 46,460       | 35,506             |
| Internal Expense             | Operating Expense | 90,350        | 30,219   | 34,083       | 26,047             |
| Depreciation                 | Operating Expense | 188,473       | 63,039   | 71,099       | 54,336             |
|                              | Total             | \$ 5,662,062  | \$ 1,904,607                                     | \$ 2,142,083 | \$ 1,615,372       |

# North Tahoe Public Utility District

## DRAFT

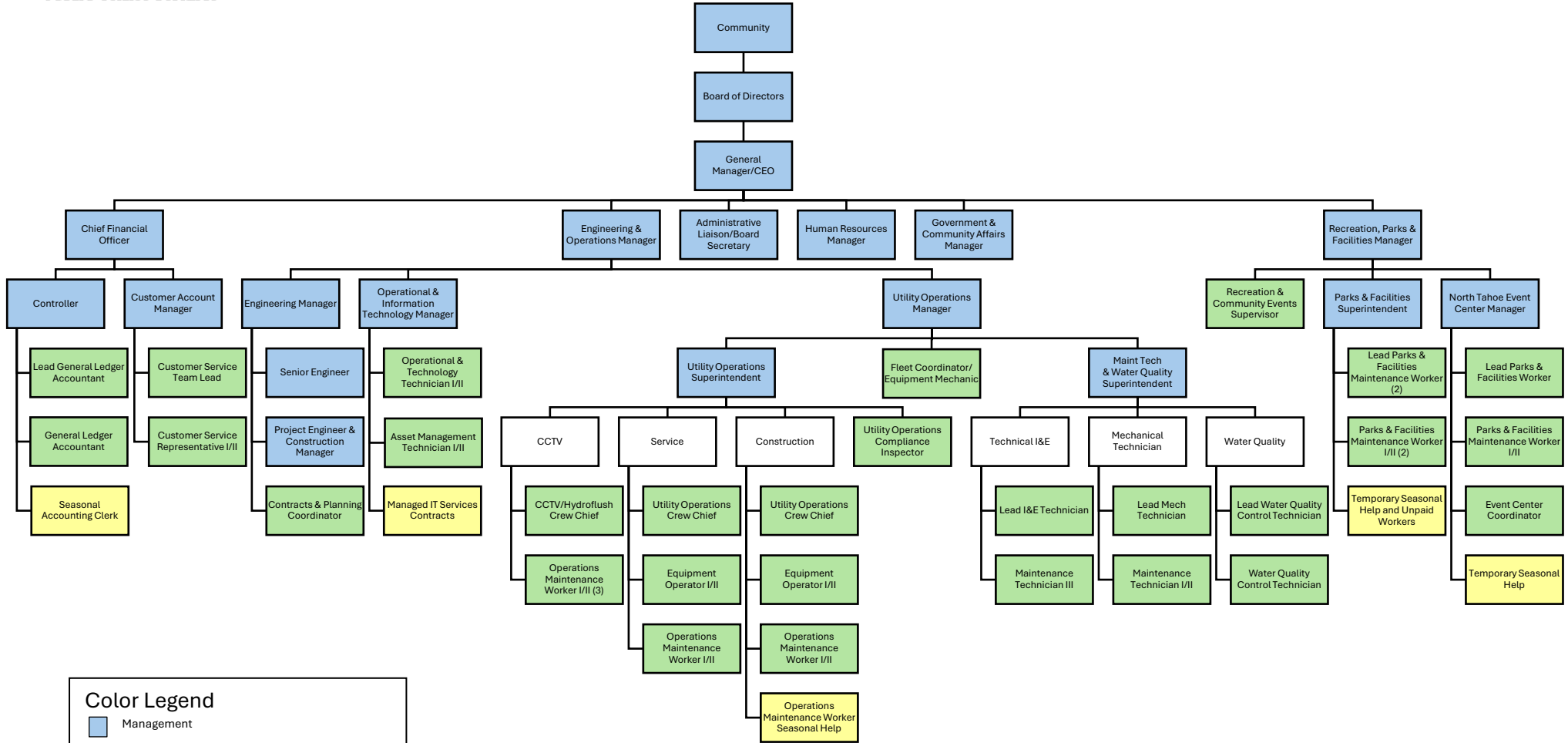
Fiscal Year  
2025/2026

## Organizational Chart & Staffing Schedule





FISCAL YEAR 2025/2026  
Organizational Chart  
July 1, 2025  
PROPOSED



Color Legend

- Management
- Union/MOU
- Temporary, Seasonal, Consultant, Unpaid Workers
- Specialty Crews

| 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  |
| GOVERNMENT AND COMMUNITY 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  |
| Accounting Temp                              | Temporary   | -       | -       | 1,000   | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | 1,000   | 0.48  |
| 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   | 13,480  | 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   | 116,120 | 55.83 |
| Budget                                       | FTE         |         | 4.74    | 6.48    | 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    | 55.83   |       |
| 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)  | 0.48    | -       | (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)  | 2.05    |       |

# 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   |                    |             | \$ 427,698     |                |                |                |                |               |
| Debt Service   |                    |             | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |               |
| Addition(Depletion) of Reserves  |                    |             | \$ (1,362,302) | \$ (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  |                    |              | \$ 4,175,197 |                |                |                |                |               |
| Debt Service  |                    |              | \$ 446,000   |                |                |                |                |               |
| Addition(Depletion) of Reserves   |                    |              | \$ 1,713,197 | \$ (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                         |                    |             | \$ 2,864,278 |                |                |              |                |              |
| Debt Service   |                    |             | \$ -         | \$ -           | \$ -           | \$ -         | \$ -           |              |
| Addition(Depletion) of Reserves                        |                    |             | \$ (455,722) | \$ (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   |              | \$ 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             |                    |             | \$ 1,982,449 |              |              |             |              |              |
| Debt Service                               |                    |             | \$ -         | \$ -         | \$ -         | \$ -        | \$ -         |              |
| Addition(Depletion) of Reserves            |                    |             | \$ 1,402,449 | \$ (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                                |                    |             | \$ 351,239  |                |              |             |             |              |
| Debt Service  |                    |             | \$ -        | \$ -           | \$ -         | \$ -        | \$ -        |              |
| Addition(Depletion) of Reserves                               |                    |             | \$ (49,761) | \$ (1,200,000) | \$ (970,000) | \$ (70,000) | \$ (60,000) |              |

| CIP 5-YEAR PLAN                   | 2025/2026       | 2026/2027       | 2027/2028       | 2028/2029       | 2029/2030       | TOTAL BUDGET     |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| WASTEWATER                        | \$ 1,790,000.00 | \$ 2,040,000.00 | \$ 2,280,000.00 | \$ 2,225,000.00 | \$ 2,055,000.00 | \$ 10,390,000.00 |
| WATER                             | \$ 2,016,000.00 | \$ 2,100,000.00 | \$ 2,295,000.00 | \$ 3,270,000.00 | \$ 3,085,000.00 | \$ 12,766,000.00 |
| RECREATION & PARKS                | \$ 3,320,000.00 | \$ 1,250,000.00 | \$ 1,380,000.00 | \$ 930,000.00   | \$ 1,420,000.00 | \$ 8,300,000.00  |
| GENERAL & ADMINISTRATIVE AND BASE | \$ 580,000.00   | \$ 100,000.00   | \$ 115,000.00   | \$ 80,000.00    | \$ 100,000.00   | \$ 975,000.00    |
| FLEET                             | \$ 401,000.00   | \$ 1,200,000.00 | \$ 970,000.00   | \$ 70,000.00    | \$ 60,000.00    | \$ 2,701,000.00  |
| TOTAL CAPITAL                     | \$ 8,107,000.00 | \$ 6,690,000.00 | \$ 7,040,000.00 | \$ 6,575,000.00 | \$ 6,720,000.00 | \$ 35,132,000.00 |

**RESOLUTION NO. 2025-12**  
**OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY**  
**DISTRICT ADOPTING THE FISCAL YEAR 2025/2026 PUBLICLY AVAILABLE PAY**  
**SCHEDULE FOR ALL EMPLOYEES AS REQUIRED BY CALPERS**

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

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

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

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the North Tahoe Public Utility District hereby adopts the Fiscal Year 2025/2026 pay schedule attached hereto as Exhibit 1 and incorporated herein by this reference, with an effective date of July 6, 2025.

**PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 10<sup>th</sup> DAY OF JUNE 2025, BY THE FOLLOWING ROLL CALL VOTE:**

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

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**Sue Daniels, President**  
**Board of Directors**

**ATTEST:**

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

**EXHIBIT 1**

**PAY SCHEDULE**

North Tahoe Public Utility District  
Bi-Weekly Salary Range Schedule  
Effective July 6, 2025  
COLA = 2.5%

| Position  | Step 1   | Step 2   | Step 3       | Step 4   | Step 5   | Step 6    |
|---|----------|----------|--------------|----------|----------|-----------|
| Chief Financial Officer                               | 7,229.60 | 7,590.40 | 7,969.60     | 8,368.00 | 8,786.40 | 9,225.60  |
| Controller  | 5,080.80 | 5,334.40 | 5,600.80     | 5,880.80 | 6,174.40 | 6,482.40  |
| Customer Account Manager                              | 3,881.60 | 4,075.20 | 4,278.40     | 4,492.00 | 4,716.00 | 4,951.20  |
| Engineering & Operations Manager                      | 6,984.00 | 7,332.80 | 7,699.20     | 8,084.00 | 8,488.00 | 8,912.00  |
| Engineering Manager                                   | 6,371.20 | 6,689.60 | 7,024.00     | 7,374.40 | 7,742.40 | 8,128.80  |
| Senior Engineer                                       | 5,541.60 | 5,818.40 | 6,108.80     | 6,413.60 | 6,733.60 | 7,069.60  |
| Project Engineer & Construction Manager               | 4,840.80 | 5,082.40 | 5,336.00     | 5,602.40 | 5,882.40 | 6,176.00  |
| Utility Operations Manager                            | 6,169.60 | 6,477.60 | 6,800.80     | 7,140.80 | 7,497.60 | 7,872.00  |
| Maintenance Technician & Water Quality Superintendent | 4,644.00 | 4,876.00 | 5,119.20     | 5,374.40 | 5,642.40 | 5,924.00  |
| Utility Operations Superintendent                     | 4,644.00 | 4,876.00 | 5,119.20     | 5,374.40 | 5,642.40 | 5,924.00  |
| Administrative Liaison/Board Secretary                | 3,772.80 | 3,960.80 | 4,158.40     | 4,365.60 | 4,583.20 | 4,812.00  |
| Human Resources Manager                               | 4,832.00 | 5,073.60 | 5,327.20     | 5,592.80 | 5,872.00 | 6,164.80  |
| Operational & Information Technology Manager          | 4,840.80 | 5,082.40 | 5,336.00     | 5,602.40 | 5,882.40 | 6,176.00  |
| Public Information Officer                            | 3,772.80 | 3,960.80 | 4,158.40     | 4,365.60 | 4,583.20 | 4,812.00  |
| Government and Community Affairs Manager              | 5,544.00 | 5,820.80 | 6,111.20     | 6,416.00 | 6,736.80 | 7,073.60  |
| Recreation, Parks, & Facilities Manager               | 6,168.80 | 6,476.80 | 6,800.00     | 7,139.20 | 7,496.00 | 7,870.40  |
| Parks and Facilities Superintendent                   | 3,860.80 | 4,053.60 | 4,256.00     | 4,468.00 | 4,691.20 | 4,925.60  |
| Event Center Manager                                  | 3,268.80 | 3,432.00 | 3,603.20     | 3,783.20 | 3,972.00 | 4,170.40  |
| General Manager/CEO                                   | 8,504.22 |          | By Agreement |          |          | 11,901.48 |



North Tahoe Public Utility District  
Effective July 6, 2025  
COLA = 2.5%

| Position   | Hourly Wage Range Schedule |        |        |        |        |        | Bi-Weekly Hourly Wage Range Schedule |          |          |          |          |          |
|--|----------------------------|--------|--------|--------|--------|--------|--------------------------------------|----------|----------|----------|----------|----------|
|  | Step 1                     | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 1                               | Step 2   | Step 3   | Step 4   | Step 5   | Step 6   |
| Maintenance Worker I                             | 29.72                      | 31.20  | 32.75  | 34.38  | 36.09  | 37.89  | 2,377.60                             | 2,496.00 | 2,620.00 | 2,750.40 | 2,887.20 | 3,031.20 |
| Maintenance Worker II                            | 34.14                      | 35.84  | 37.63  | 39.51  | 41.48  | 43.55  | 2,731.20                             | 2,867.20 | 3,010.40 | 3,160.80 | 3,318.40 | 3,484.00 |
| Equipment Operator I                             | 32.27                      | 33.88  | 35.57  | 37.34  | 39.20  | 41.16  | 2,581.60                             | 2,710.40 | 2,845.60 | 2,987.20 | 3,136.00 | 3,292.80 |
| Equipment Operator II                            | 36.70                      | 38.53  | 40.45  | 42.47  | 44.59  | 46.81  | 2,936.00                             | 3,082.40 | 3,236.00 | 3,397.60 | 3,567.20 | 3,744.80 |
| Water Quality Control Technician                 | 34.14                      | 35.84  | 37.63  | 39.51  | 41.48  | 43.55  | 2,731.20                             | 2,867.20 | 3,010.40 | 3,160.80 | 3,318.40 | 3,484.00 |
| Lead Water Quality Control Technician            | 39.96                      | 41.95  | 44.04  | 46.24  | 48.55  | 50.97  | 3,196.80                             | 3,356.00 | 3,523.20 | 3,699.20 | 3,884.00 | 4,077.60 |
| Operations Coordinator                           | 34.44                      | 36.16  | 37.96  | 39.85  | 41.84  | 43.93  | 2,755.20                             | 2,892.80 | 3,036.80 | 3,188.00 | 3,347.20 | 3,514.40 |
| Maintenance Tech I                               | 35.50                      | 37.27  | 39.13  | 41.08  | 43.13  | 45.28  | 2,840.00                             | 2,981.60 | 3,130.40 | 3,286.40 | 3,450.40 | 3,622.40 |
| Maintenance Tech II                              | 40.82                      | 42.86  | 45.00  | 47.24  | 49.60  | 52.07  | 3,265.60                             | 3,428.80 | 3,600.00 | 3,779.20 | 3,968.00 | 4,165.60 |
| Maintenance Tech III                             | 43.89                      | 46.08  | 48.38  | 50.79  | 53.32  | 55.98  | 3,511.20                             | 3,686.40 | 3,870.40 | 4,063.20 | 4,265.60 | 4,478.40 |
| Lead Mechanical Technician                       | 47.78                      | 50.16  | 52.66  | 55.29  | 58.05  | 60.95  | 3,822.40                             | 4,012.80 | 4,212.80 | 4,423.20 | 4,644.00 | 4,876.00 |
| Lead Instrumentation & Electrical Technician     | 47.78                      | 50.16  | 52.66  | 55.29  | 58.05  | 60.95  | 3,822.40                             | 4,012.80 | 4,212.80 | 4,423.20 | 4,644.00 | 4,876.00 |
| Utility Operations Compliance Inspector          | 36.70                      | 38.53  | 40.45  | 42.47  | 44.59  | 46.81  | 2,936.00                             | 3,082.40 | 3,236.00 | 3,397.60 | 3,567.20 | 3,744.80 |
| Utility Operations Crew Chief                    | 39.96                      | 41.95  | 44.04  | 46.24  | 48.55  | 50.97  | 3,196.80                             | 3,356.00 | 3,523.20 | 3,699.20 | 3,884.00 | 4,077.60 |
| Utility Operations CCTV & Hydro-Flush Crew Chief | 39.96                      | 41.95  | 44.04  | 46.24  | 48.55  | 50.97  | 3,196.80                             | 3,356.00 | 3,523.20 | 3,699.20 | 3,884.00 | 4,077.60 |
| Fleet Coord/Equip Mechanic                       | 38.67                      | 40.60  | 42.63  | 44.76  | 46.99  | 49.33  | 3,093.60                             | 3,248.00 | 3,410.40 | 3,580.80 | 3,759.20 | 3,946.40 |
| Fleet Assistant                                  | 27.89                      | 29.28  | 30.74  | 32.27  | 33.88  | 35.57  | 2,231.20                             | 2,342.40 | 2,459.20 | 2,581.60 | 2,710.40 | 2,845.60 |
| Administrative Assistant                         | 29.23                      | 30.69  | 32.22  | 33.83  | 35.52  | 37.29  | 2,338.40                             | 2,455.20 | 2,577.60 | 2,706.40 | 2,841.60 | 2,983.20 |
| Contracts & Planning Coordinator                 | 35.67                      | 37.45  | 39.32  | 41.28  | 43.34  | 45.50  | 2,853.60                             | 2,996.00 | 3,145.60 | 3,302.40 | 3,467.20 | 3,640.00 |
| GIS & SCADA Systems Engineer                     | 51.37                      | 53.93  | 56.62  | 59.45  | 62.42  | 65.54  | 4,109.60                             | 4,314.40 | 4,529.60 | 4,756.00 | 4,993.60 | 5,243.20 |
| Associate Engineer                               | 56.96                      | 59.80  | 62.79  | 65.92  | 69.21  | 72.67  | 4,556.80                             | 4,784.00 | 5,023.20 | 5,273.60 | 5,536.80 | 5,813.60 |
| Assistant Engineer                               | 44.51                      | 46.73  | 49.06  | 51.51  | 54.08  | 56.78  | 3,560.80                             | 3,738.40 | 3,924.80 | 4,120.80 | 4,326.40 | 4,542.40 |
| Engineering Technician I                         | 30.29                      | 31.80  | 33.39  | 35.05  | 36.80  | 38.64  | 2,423.20                             | 2,544.00 | 2,671.20 | 2,804.00 | 2,944.00 | 3,091.20 |
| Engineering Technician II                        | 34.84                      | 36.58  | 38.40  | 40.31  | 42.32  | 44.43  | 2,787.20                             | 2,926.40 | 3,072.00 | 3,224.80 | 3,385.60 | 3,554.40 |
| Public Works Construction Inspector              | 34.25                      | 35.96  | 37.75  | 39.63  | 41.61  | 43.69  | 2,740.00                             | 2,876.80 | 3,020.00 | 3,170.40 | 3,328.80 | 3,495.20 |
| Parks & Facilities Maintenance Worker I          | 24.73                      | 25.96  | 27.25  | 28.61  | 30.04  | 31.54  | 1,978.40                             | 2,076.80 | 2,180.00 | 2,288.80 | 2,403.20 | 2,523.20 |
| Parks & Facilities Maintenance Worker II         | 28.04                      | 29.44  | 30.91  | 32.45  | 34.07  | 35.77  | 2,243.20                             | 2,355.20 | 2,472.80 | 2,596.00 | 2,725.60 | 2,861.60 |
| Lead Parks & Facilities Maintenance Worker       | 31.10                      | 32.65  | 34.28  | 35.99  | 37.78  | 39.66  | 2,488.00                             | 2,612.00 | 2,742.40 | 2,879.20 | 3,022.40 | 3,172.80 |
| Parks & Facilities Supervisor                    | 30.57                      | 32.09  | 33.69  | 35.37  | 37.13  | 38.98  | 2,445.60                             | 2,567.20 | 2,695.20 | 2,829.60 | 2,970.40 | 3,118.40 |
| Park & Facilities Coordinator I                  | 25.20                      | 26.45  | 27.77  | 29.15  | 30.60  | 32.12  | 2,016.00                             | 2,116.00 | 2,221.60 | 2,332.00 | 2,448.00 | 2,569.60 |
| Park & Facilities Coordinator II                 | 29.15                      | 30.60  | 32.13  | 33.73  | 35.41  | 37.18  | 2,332.00                             | 2,448.00 | 2,570.40 | 2,698.40 | 2,832.80 | 2,974.40 |
| Event Center Coordinator                         | 29.15                      | 30.60  | 32.13  | 33.73  | 35.41  | 37.18  | 2,332.00                             | 2,448.00 | 2,570.40 | 2,698.40 | 2,832.80 | 2,974.40 |
| Recreation & Community Event Supervisor          | 34.53                      | 36.25  | 38.06  | 39.96  | 41.95  | 44.04  | 2,762.40                             | 2,900.00 | 3,044.80 | 3,196.80 | 3,356.00 | 3,523.20 |
| Customer Service Rep I                           | 24.40                      | 25.61  | 26.89  | 28.23  | 29.64  | 31.12  | 1,952.00                             | 2,048.80 | 2,151.20 | 2,258.40 | 2,371.20 | 2,489.60 |
| Customer Service Rep II                          | 29.99                      | 31.48  | 33.05  | 34.70  | 36.43  | 38.25  | 2,399.20                             | 2,518.40 | 2,644.00 | 2,776.00 | 2,914.40 | 3,060.00 |
| Customer Service Team Lead                       | 37.58                      | 39.45  | 41.42  | 43.49  | 45.66  | 47.94  | 3,006.40                             | 3,156.00 | 3,313.60 | 3,479.20 | 3,652.80 | 3,835.20 |
| Purchasing Technician                            | 32.84                      | 34.48  | 36.20  | 38.00  | 39.89  | 41.88  | 2,627.20                             | 2,758.40 | 2,896.00 | 3,040.00 | 3,191.20 | 3,350.40 |
| Accounting Technician                            | 28.56                      | 29.98  | 31.47  | 33.04  | 34.69  | 36.42  | 2,284.80                             | 2,398.40 | 2,517.60 | 2,643.20 | 2,775.20 | 2,913.60 |
| General Ledger Accountant                        | 38.37                      | 40.28  | 42.29  | 44.40  | 46.62  | 48.95  | 3,069.60                             | 3,222.40 | 3,383.20 | 3,552.00 | 3,729.60 | 3,916.00 |
| Lead General Ledger Accountant                   | 47.36                      | 49.72  | 52.20  | 54.81  | 57.55  | 60.42  | 3,788.80                             | 3,977.60 | 4,176.00 | 4,384.80 | 4,604.00 | 4,833.60 |
| OIT Technician I                                 | 37.03                      | 38.88  | 40.82  | 42.86  | 45.00  | 47.24  | 2,962.40                             | 3,110.40 | 3,265.60 | 3,428.80 | 3,600.00 | 3,779.20 |
| OIT Technician II                                | 42.56                      | 44.68  | 46.91  | 49.25  | 51.71  | 54.29  | 3,404.80                             | 3,574.40 | 3,752.80 | 3,940.00 | 4,136.80 | 4,343.20 |
| Asset Management Technician I                    | 37.03                      | 38.88  | 40.82  | 42.86  | 45.00  | 47.24  | 2,962.40                             | 3,110.40 | 3,265.60 | 3,428.80 | 3,600.00 | 3,779.20 |
| Asset Management Technician II                   | 42.56                      | 44.68  | 46.91  | 49.25  | 51.71  | 54.29  | 3,404.80                             | 3,574.40 | 3,752.80 | 3,940.00 | 4,136.80 | 4,343.20 |

**RESOLUTION 2025-13**  
**OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY**  
**DISTRICT ESTABLISHING A GENERAL FUND APPROPRIATIONS LIMIT FOR**  
**FISCAL YEAR 2025-2026 PURSUANT TO ARTICLE XIII (B) OF THE CALIFORNIA**  
**CONSTITUTION; AND THAT TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT**  
**BASED ON AN ESTIMATED AD VALOREM PROPERTY TAX INCREMENT ARE**  
**UNDER THE APPROPRIATIONS LIMIT**

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

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

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

1. That the North Tahoe Public Utility District has established an appropriations limit in the amount of \$16,293,228 pursuant to Article XIII (B) of the California Constitution for Fiscal Year 2025-2026; and
2. That total annual appropriations subject to the limit based on an estimated annual Ad Valorem property tax increment of \$7,500,000 and the estimated annual Community Facility District tax of \$730,000 are under the appropriations limit by \$8,063,228.

**PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 10<sup>th</sup> DAY OF JUNE 2025, BY THE FOLLOWING ROLL CALL VOTE:**

**AYES:**  
**NOES:**  
**ABSTAIN:**  
**ABSENT:**

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**Sue Daniels, President**  
**Board of Directors**

**ATTEST:**

---

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



## **NORTH TAHOE PUBLIC UTILITY DISTRICT**

**DATE:** June 10, 2025

**ITEM:** D-5

**FROM:** Finance Department

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

### **RECOMMENDATION:**

Approve issuance of Purchase Orders for Fiscal Year 2025-2026 to Vendors in the amount included in the Fiscal Year 2025-2026 Operating Budget exceeding \$75,000, as identified on the attached listing.

### **DISCUSSION:**

The Annual Operating Budget for Fiscal Year 2025-2026 includes amounts for annual recurring expenditures to identifiable Vendors. District Staff has identified Vendors for issuance of Annual Purchase Orders in amounts that exceed the General Manager's \$75,000 spending limit authority and is requesting Board of Directors approval for issuance. These include one-time annual transactions, such as software licenses, as well as multiple recurring purchases or transactions, such as professional services. Vendors not included in this list for approval are either for amounts within General Manager's authority, do not require a purchase order, or have been or will be approved by the Board of Directors via individual action.

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

### **FISCAL ANALYSIS:**

The Fiscal Year 2025-2026 budget includes 497 items for which the Vendor is known, and the total amount is budgeted at \$10,029,662. Of these, there are 8 Vendors for which the amount exceeds \$75,000, for a total of \$968,430 requiring Board approval, as shown in Exhibit A. Additionally, there is one vendor previously approved by separate Board action, as shown in Exhibit B, in the amount of \$493,965.

### **STRATEGIC PLAN ALIGNMENT:**

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

**ATTACHMENTS:**


Exhibit A - Budgeted Vendor Expenditures of \$75,000 or Greater for Board Approval

Exhibit B - Budgeted Vendor Expenditures of \$75,000 or Greater Approved by Board in Separate Action

**MOTION:** Approve Staff Recommendation.

**REVIEW TRACKING:**

Submitted By:   
Patrick Grimes  
Chief Financial Officer

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

## Exhibit A

### Budgeted Vendor Expenditures of \$75,000 or Greater for Board Approval

| Vendor   | Description   | Amount            |
|--|---|-------------------|
| Best, Best and Krieger                                 | District Counsel Services and Water Rights                | 98,400            |
| Boys & Girls Club NLT                                  | Recreation Services Agreement                             | 164,400           |
| Guys Excavating & Snow Removal LLC                     | FY26 Snow Removal Contract                                | 143,430           |
| HDR Inc.   | AWIA UWMP and ERP/RRA Updates                             | 100,000           |
| ** Hunt & Sons, LLC                                    | Gasoline and Diesel                                       | 136,000           |
| Logically  | IT Managed Data & Security Services - out to rebid in Nov | 114,700           |
| West Coast Paving                                      | Patch Paving Contract                                     | 77,000            |
| Western Nevada Supply                                  | Water Main & Gravity Main Supplies                        | 134,500           |
| Total Annual Purchase Orders Amount for Board Approval |   | <u>\$ 968,430</u> |
| ** Pricing via Shared Contract                         |   |                   |

## Exhibit B

### Budgeted Vendor Expenditures of \$75,000 or Greater Approved by Board in Separate Action

| Vendor   | Description   | Amount            |
|--|---|-------------------|
| Edgewood Partners  | BA 03/11/25 E-3 JPRIMA General Liability and Property, CyberSecurity and Auto | 493,965           |
| Total Annual Purchase Orders Amount Previously Approved by Board |   | <u>\$ 493,965</u> |



## NORTH TAHOE PUBLIC UTILITY DISTRICT

**DATE:** June 10, 2025

**ITEM:** E-1

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

**SUBJECT:** T-TSA Regular Board of Directors Meeting Summary of May 2025

**1) The May 21, 2025 – This Regular Meeting was held in person.**

- Board Meeting Agendas & Videos are now easily accessible from our Website and CivicClerk platform:
  - Front Page of <https://www.ttsa.ca.gov/> Click on the gavel Icon for "[BOARD AGENDAS & MINUTES](#)"
  - Sign up and subscribe for Agenda Notifications on the top right corner of the page to "[SIGN IN](#)"
- Board Meeting Videos are still available on YouTube (click link): [T-TSA on YouTube](#)



**SIGN IN**

**2) Public Comment:** (provided during Public Comment or Agenda items)

- Charley Miller, General Manager – OVPSD.
- Sanna Schlosser, General Manager – TSD.
- Jeff Bender, TDPUD.

**3) Status Report:**

**a) Operations Report:**

- All plant waste discharge requirements were met, and the plant performed well in March.
- Cleaned and assisted in the removal of the thickening centrifuge for rebuild.
- BNR backwash tank bead removal is ongoing.
- Cleaning chem treatment side #2.

**b) Laboratory Report:**

- On-site assessment was completed.
- Scoping for Stage 2 of LIMS implementation.
- Continue Capital replacements.

**c) Public Outreach:**

- Provided plant tour for new TSD General Manager & Board Director.
- The Earth Day event went well with lots of public interaction.

**d) Capital Projects Report:**

- Digestion Improvements Project: Ongoing 30% design. Several workshops and site visits are occurring.

- TRI Alpine Meadows to Olympic Valley Rehabilitation Project: Advertisement for construction beginning 5/16/25.
- MBR Facility Design: Staff working on internal review of RFP scope and strategy. Anticipated advertisement in May 2025. Outreach to potential consultants.
- Fate and Transport Study: The study is complete. The report has been sent to the Regional Board representatives for their review.

e) **Other Items Report:**

• **The Board Approved:**

- The Board voted to appoint Director Wilson as President, and Director Clement as Vice-President after TSD's Replacement of its Board Representative on the T-TSA Board of Directors. Directors Wilson and Clement were also appointed to the Finance Committee.
- General Fund Warrants for April 2025.
- Regular Meeting Minutes for April 16, 2025.
- Contract Amendment No. 1 with CentriTek for the Centrisys Thickening Centrifuge Overhaul.
- The Cost of Living Adjustment (COLA) and Salary Schedule.
- The Agency Paid Sick Time Policy, and Call-Back Duty and Standby Duty Policy.
- Resolution No. 06-2025 Authorizing the General Manager to Negotiate a Sale of Real Property to the Truckee Donner Public Utility District.
- Financial Results for the Month Ending April 30, 2025.

• **Additional Items:**

- Welcomed TSD Director and new T-TSA Board Director/Representative Catherine Hansford.
- Operations Manager, Michael Peak, was acknowledged for his 30-year employment anniversary.
- Update on GM Recruitment Ad Hoc Committee: The filing deadline is May 26th. The first round of interviews is tentatively scheduled for June 16th or 17th, and the final round with the entire Board present will be in July.
- Review of the Fiscal Year 2026 (FY26) Draft Budget.
- Board Discussion Regarding Interest in a Future Solar Power Project.
- Department Reports & General Manager Report: Informational Updates Only.
- Next Regular Meeting is Wednesday, June 18<sup>th</sup>, 2025.

**LINKS:**

[April 16, 2025 Board Meeting Minutes](#)

[May 21, 2025 Agenda and Packet](#)

**REVIEW TRACKING:**

Submitted By: \_\_\_\_\_

Scott Wilson  
T-TSA Representative

Approved By: \_\_\_\_\_

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



**NORTH TAHOE  
PUBLIC UTILITY DISTRICT**

**DATE:** June 10, 2025

**ITEM:** F-1

**FROM:** Accounting Department

**SUBJECT:** Approve Accounts Paid and Payable for the Period from May 13, 2025 – June 9, 2025

**RECOMMENDATION:**

Approve accounts paid and payable from May 13, 2025 – June 9, 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





**NORTH TAHOE  
PUBLIC UTILITY DISTRICT**

**DATE:** June 10, 2025

**ITEM:** F-2

**FROM:** Office of the General Manager

**SUBJECT:** Approve the Regular Meeting Minutes of May 13, 2025

**RECOMMENDATION:**

Approve the Regular Meeting Minutes of May 13, 2025

**DISCUSSION:**

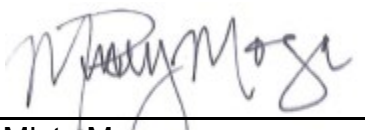
At the regular Board meeting and any special Board meetings, draft minutes from meeting(s) held during the previous month are presented to the Board of Directors for review and approval. Meeting minutes represent the official record of the District's actions. Minutes are considered to be a vital and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


**FISCAL ANALYSIS:** No Fiscal Impact

**ATTACHMENTS:** Draft Minutes from May 13, 2025

**MOTION:** Approve Staff Recommendation

**REVIEW TRACKING:**

Submitted By:   
Misty Moga  
Administrative Liaison

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



## **DRAFT MINUTES**

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

**Tuesday, May 13, 2025, at 2:00 P.M.**

#### **CALL TO ORDER/ESTABLISH QUORUM**

The regular meeting of the North Tahoe Public Utility District Board of Directors was held on Tuesday, May 13, 2025, at 2:00 p.m. at the North Tahoe Event Center. Directors Thompson, Coolidge, Hughes, Mourelatos, and President Daniels were present. District Staff in attendance included General Manager Johnson, Chief Financial Officer Grimes, Public Information Officer Broglio, Utility Operations Manager Fischer, Engineering and Operational Manager Pomroy, Recreation, Parks, Facilities Manager Conk, Human Resources Manager Harris, and Administrative Liaison/Board Secretary Moga. Legal Counsel Nelson was also present. The Pledge of Allegiance was recited.

#### **OPEN SESSION**

**PUBLIC COMMENT AND QUESTIONS (2:00 P.M.)** – There were no requests for public comment.

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

**Tahoe-Truckee Sanitation Agency (T-TSA) Report** – Scott Wilson, TTSA representative, summarized the key points from his report, including the recruitment of a new General Manager. In response to President Daniels' inquiry, Mr. Wilson provided an overview of the discussions from the previous TTSA board meeting concerning the funding for a new MBR facility and the potential 218 process.

**Recreation & Parks Commission** – Commissioner O'Brien was not in attendance. Director Mourelatos led a discussion on the Commission's understanding of the budget and the Capital Improvement Plan (CIP). General Manager Johnson mentioned that a financial workshop is scheduled for a future commission meeting. He added that the Commission's role is to serve as the community's voice and to be aspirational and visionary while balancing budget limitations.

**Board Committee Reports** – Director Thompson and Director Mourelatos shared that they support the Consent Calendar items heard at the Personnel, Development & Planning, and Finance Committee meetings. Director Hughes reported that staff is tracking local and state initiatives as discussed at the Legislative Ad Hoc Committee meeting.

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

- Approve Accounts Paid and Payable for the Period from April 8, 2025 – May 12, 2025
- Approve the Regular and Special Meeting Minutes of April 8, 2025 and May 2, 2025
- Award a Construction Contract and Authorize the General Manager to Execute the Agreement with Meyers Earthwork, Inc., for the North Tahoe Regional Park Trail Extension Project and Find that the Agreement is Exempt from the California Environmental Quality Act (CEQA) Under CEQA Guidelines § 15301 (Existing Facilities)
- 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

GM Johnson addressed questions regarding change orders and staff training for grant processing.

**MOTION:** Director Mourelatos recused himself from item E.3 due to Real Property conflict. Director Thompson moved to approve the Consent Calendar. Director Coolidge seconded the motion, which carried unanimously in favor.

#### **GENERAL BUSINESS**

**Fiscal Year 2025/2026 Budget Workshop** – GM Johnson introduced the item and provided a PowerPoint presentation. GM Johnson addressed questions about COVID-era concession revenues, property taxes, and grant revenue. EOM Pomroy answered questions about allocating labor to capital expenses.

The Board took a brief recess.

#### **PUBLIC HEARING:**

**Establish the Connection Date for Property Owners to Reconnect Their Private Water Service to the New Watermains as Part of the 2025 Waterline Replacement Project (Time Certain 5:00 p.m.)** – President Daniels opened the hearing. GM Johnson provided an overview of the project and affected streets. In response to President Coolidge, GM Johnson noted that the affected homeowners have three construction seasons to install their new service line. Director Thompson requested that the Staff work with homeowners on the preferred meter location.

#### **PUBLIC HEARING:**

Nicole Morrow, Trout/Fox resident, stated this is plenty of notice and time. She added that she brought plans of her property and noted that she has a dry line. GM Johnson noted they are a step ahead, and a staff member can review the plans and provide help.

In response to Director Mourelatos's inquiry, PIO Broglio spoke about further communication with the homeowners who still have to relocate.

President Daniels closed the public hearing, and the board members considered the deadline for relocation for September 2027.

**MOTION: Director Coolidge moved to establish a relocation schedule. Director Hughes seconded the motion. GM Johnson provided clarification – the map will be revised with the board-approved deadline and abandonment date. The motion carried unanimously.**

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

**General Manager/CEO Report –** GM Johnson provided highlights from his report, including a personnel update. NTPUD Senior Engineer, Steve Twomey, announced his resignation. In response to Director Mourelatos's inquiry, GM Johnson noted that the proposed bill to amend the State's Advanced Clean Fleet Regulation to expand emergency vehicle exemptions is currently in the suspense file, and the Senate has until the 28<sup>th</sup> to move it forward to the assembly.

**Public Information Officer Report –** PIO Broglio highlighted items from his report, including customer notifications, community meeting highlights, wildfire preparedness awareness, and CSDA lobbying days.

**Accounting Department Report for the month ending March 31, 2025 –** CFO Patrick Grimes presented financials and the Treasurer's report. The Board members complimented the new analysis in the financial report memo.

**Recreation, Parks, and Facilities Department Report –** RPF Manager Conk provided highlights from her report, including seasonal hiring, park host, new activity guide, and peak parking report.

**Planning and Engineering Department Report –** EOM Pomroy provided highlights from his report, including upcoming park and watermain projects. He added that the Brockway watermain replacement project and the base roof replacement project are complete. In response to Director Mourelatos' inquiry, GM Johnson noted that we anticipate receiving a report from Dixon Unlimited for parking management by the end of summer.

**Utility Operations Department Report –** UOM Fischer highlighted items in his report. In response to President Coolidge's inquiry, UOM Fischer spoke about the state-required backflow assembly testing. Notices have been sent to those customers with irrigation, fire, or boiler backflow assemblies. In response to President Daniels, GM Johnson explained the process of asset management and replacement priorities. UOM Fischer provided a PowerPoint presentation about leak detection and the robust data from smart meters.

**Legal Report –** Legal Counsel Nelson highlighted items not included in his report, including bills.

## **BOARD COMMENTS –**

Director Hughes shared future Eastern Placer County opinion polling for a ballot measure. GM Johnson noted residents will be contacted via call or text.

**LONG RANGE CALENDAR –** GM Johnson noted May is the launch of the summer season, including the opening of the boat ramp. He also stated there are no anticipated additional special Board meetings.

**PUBLIC COMMENT –** There were no requests for public comments.

The Board went to a closed session at 5:13 p.m. President Daniels noted there would be no reportable action.

## **CLOSED SESSION**

1. **CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION –**  
*Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9: 1 case*
2. **CONFERENCE WITH LABOR NEGOTIATORS – Pursuant to Section 54957.6.**  
*Agency Designated Representative: Bradley A. Johnson, General Manager/CEO  
Employee Organizations: Unrepresented Employees Confirmation of Understanding*
3. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION – Pursuant to Section 54957. Title: General Manager/CEO**
4. **CONFERENCE WITH LABOR NEGOTIATORS – Pursuant to Section 54957.6.**  
*Agency Designated Representative: Sue Daniels, President. Unrepresented Employee: General Manager/CEO*

**ADJOURNMENT –** With no further business to come before the Board, the meeting was adjourned at 6:43 p.m.



**NORTH TAHOE  
PUBLIC UTILITY DISTRICT**

**DATE:** June 10, 2025

**ITEM:** F-3

**FROM:** Planning and Engineering Department

**SUBJECT:** Authorize the General Manager to File a Notice of Completion for the Brockway Fire Protection Water Infrastructure 2024 Project

**RECOMMENDATION:**

Authorize the General Manager to file a Notice of Completion for the Brockway Fire Protection Water Infrastructure 2024 Project (Project #2361)

**DISCUSSION:**

At the April 9, 2024 meeting, the Board of Directors awarded a contract in the amount of \$2,134,850 to Vinciguerra Construction, Inc. for the Brockway Fire Protection Water Infrastructure 2024 Project. At the January 14, 2025 meeting, the Board of Directors authorized the General Manager to file a Notice of Substantial Completion for the Brockway Fire Protection Water Infrastructure 2024 Project and release retention held to date.

The only outstanding work, the Dollar Cove State Route 28 Watermain Crossing, was completed on April 25, 2025. The following table is a summary of the Construction Phase Project finances.

|  |                     |
|--|---------------------|
| <b>Construction Project Budget:</b>                        |                     |
| Brockway Fire Protection Water Infrastructure 2024 Project | <b>\$ 2,792,426</b> |
| <b>Construction Project Expenses:</b>                      |                     |
| Awarded Contract   | \$ 2,134,850        |
| Contract Change Orders                                     | \$ 81,185           |
| NTPUD Staff Time (Construction Phase)                      | \$ 55,000           |
| Professional Services during Construction                  | \$ 12,000           |
| <b>Total Construction Expenses</b>                         | <b>\$2,283,035</b>  |
| <b>Construction Budget Summary</b>                         |                     |
|  | <b>\$ 509,391</b>   |

The Construction phase expenses for this project came in under budget by \$509,391. NTPUD staff authorized change orders in the amount of \$81,185 or 3.8% of the original construction contract. The Board had authorized 10% in contingency funds for the construction contract.

### FISCAL ANALYSIS:

The Fiscal Year (FY) 2024-2025 Capital Budget includes \$2,792,426 for the Brockway Drinking Water and Fire Protection Infrastructure Project in the Water Fund. The construction phase expenses for the project are \$2,283,035 and is \$509,391 under budget. The project is complete and will be closed with the final retention release and payment of any remaining consultant invoices.

This project has also received grant funding in the amount of \$743,568. The budgetary impact to the District of the proposed project is summarized in the table below:


| Item  | Amount      |
|---|-------------|
| Construction Phase Costs                                  | \$2,283,035 |
| Tahoe Water for Fire Suppression Partnership – FY24 Grant | (\$743,568) |
| Total District Commitment for Construction                | \$1,539,467 |


### STRATEGIC PLAN ALIGNMENT:

Goal 1: Provide safe, efficient, sustainable water and wastewater services with a focus on industry best practices and continuous improvement – Objective B: Optimize preventative maintenance of District utility system assets; and – 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.

**MOTION:** Approve Staff Recommendation.

### REVIEW TRACKING:

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

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

Reviewed By:   
Patrick Grimes  
Chief Financial Officer



## NORTH TAHOE PUBLIC UTILITY DISTRICT

**DATE:** June 10, 2025

**ITEM:** F-4

**FROM:** Planning and Engineering Department

**SUBJECT:** Authorize the General Manager to File a Notice of Completion for the NTPUD HQ Building Roof Replacement Project

### RECOMMENDATION:

Authorize the General Manager to file a Notice of Completion for the NTPUD HQ Building Roof Replacement Project (Project #2503).

### DISCUSSION:

At the February 11, 2025 meeting, the Board of Directors awarded a contract in the amount of \$156,600 to Diablo Roofing, Inc. for NTPUD HQ Building Roof Replacement Project. The project was completed on May 16, 2025. The following table is a summary of the Construction Phase Project finances:

|  |                   |
|--|-------------------|
| <b>Construction Project Budget:</b>        |                   |
| NTPUD HQ Building Roof Replacement Project | <b>\$ 250,000</b> |
|  |                   |
| <b>Construction Project Expenses:</b>      |                   |
| Awarded Contract                           | \$ 156,600        |
| Contract Change Orders                     | \$ 0              |
| NTPUD Staff Time (Construction Phase)      | \$ 18,000         |
| Miscellaneous Expenses                     | \$ 1,383          |
| Professional Services during Construction  | \$ 20,000         |
| <b>Total Construction Expenses</b>         | <b>\$195,983</b>  |
|  |                   |
| <b>Construction Budget Summary</b>         | <b>\$54,107</b>   |
|  |                   |

The Construction phase expenses for this project came in under budget by \$54,107. The project did not have any change orders. The Board had authorized 10% in contingency funds for the construction contract.

### FISCAL ANALYSIS:

The Fiscal Year 2024/25 project budget totaled \$250,000, and the total project expenses were \$195,983. The project overall is \$ 54,107 under budget. The project is complete and will be closed with the final retention release and payment of any remaining consultant invoices.




**STRATEGIC PLAN ALIGNMENT:**


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

Goal 4: Sustain and strengthen organizational resources, expertise, and culture – Objective F: Ensure the District's support facilities are well maintained and adequate for all operations.

**MOTION:** Approve Staff Recommendation.

**REVIEW TRACKING:**

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

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

Reviewed By:   
Patrick Grimes  
Chief Financial Officer



## **NORTH TAHOE PUBLIC UTILITY DISTRICT**

**DATE:** June 10, 2025

**ITEM:** F-5

**FROM:** Office of the General Manager

**SUBJECT:** Authorize the General Manager to Execute a California Tahoe Conservancy Grant Agreement and a Professional Services Agreement for the Secline Property Improvement Project

### **RECOMMENDATION:**

That the Board of Directors take the following actions:

1. Authorize the General Manager to execute a California Tahoe Conservancy (CTC) grant agreement for \$90,000 for the Secline Property Improvement Project; and
2. Authorize the General Manager to execute a Professional Services Agreement for \$90,000 with Hauge Brueck Associates for environmental documentation and clearances for the Secline Property Improvement Project.

### **BACKGROUND:**

On May 14, 2024, the North Tahoe Public Utility District (NTPUD) Board authorized the General Manager to execute a Professional Services Agreement with Design Workshop for the Secline Beach Enhancement – Planning and Design Project. This work is supported by a multi-year TOT-TBID Dollars at Work Program grant secured from the North Tahoe Community Alliance in 2023.

The District worked with Design Workshop to launch a public outreach campaign and engage key stakeholders and landowners for the project in 2024 and completed Phase 1 of the project in April 2025. Phase 2 of the project is now underway and includes work to advance the site plan development of community-identified program goals and uses; develop additional public outreach opportunities and events for community engagement; and develop preliminary conceptual alternatives for the project area.

Because the CTC owns the lakefront property immediately west of Secline Street (APN 117-180-011), they are a strategic partner in the success of this project. Since our initial contact with CTC they have been very supportive of the proposed project and worked with NTPUD staff to facilitate an application to their 2025 SB 630 Public Access Grant Program to fund the required project environmental documentation and clearances.

At their March 20, 2025, Board Meeting, the CTC Board approved a \$90,000 grant to fund environmental documentation and clearances for the Secline Property Improvement Project.

This grant requires no additional match from the District. The proposed grant agreement is attached to this report.

In order to complete the work associated with the proposed grant, Staff also recommends that the Board also authorize a Professional Services Agreement with Hauge Brueck to complete resource studies analyzing the Project, including biological studies, cultural resources studies, and scenic evaluations, as well as to prepare the administrative document for California Environmental Quality Act (CEQA) compliance for the project. The detailed scope of work is also attached to this report.

#### **FISCAL ANALYSIS:**

The Fiscal Year 2025-26 Capital Budget includes \$210,000 for the Secline Property Improvement Project to fund the second year of Design Workshop's agreement and the proposed Hauge Brueck's agreement. The proposed \$90,000 CTC grant will be used to fund the professional services agreement with Hauge Brueck in its entirety with no District match requirement.

#### **STRATEGIC PLAN ALIGNMENT:**


Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective B: Enhance Tahoe Vista Recreation Area (TVRA) as a public lakefront amenity; and review opportunities for additional public access to Lake Tahoe across the District – Tactic 4: Work with the California State Parks, Placer County, and the California Tahoe Conservancy (CTC) to assess ownership, maintenance, operations, and programming of public lakefront parcels within the District – Activity a: Consider the Secline parcel for future public access enhancements and work with CTC and Placer County to partner on the enhancement of the Secline area beach and public amenities.


#### **ATTACHMENTS:**

- CTC Grant Agreement
- Hauge Brueck Proposal

**MOTION:** Approve Staff recommendation.

#### **REVIEW TRACKING:**

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

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

Reviewed By:   
Patrick Grimes  
Chief Financial Officer

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

**STANDARD AGREEMENT**

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER

CTA24034L

PURCHASING AUTHORITY NUMBER (If Applicable)

TAH-3125

1. This Agreement is entered into between the Contracting Agency and the Contractor named below:

CONTRACTING AGENCY NAME

California Tahoe Conservancy

CONTRACTOR NAME

North Tahoe Public Utility District

2. The term of this Agreement is:

START DATE

May 1, 2025 or upon signature by all parties, whichever is later

THROUGH END DATE

March 30, 2028

3. The maximum amount of this Agreement is:

\$90,000.00 Ninety Thousand Dollars

4. The parties agree to comply with the terms and conditions of the following exhibits, which are by this reference made a part of the Agreement.

| Exhibits         | Title                                | Pages |
|------------------|--------------------------------------|-------|
|                  | Grant Agreement                      | 9     |
| Exhibit A        | Scope of Work                        | 2     |
| Exhibit B        | Budget Detail and Payment Provisions | 3     |
| +<br>- Exhibit C | List of Assurances                   | 2     |
| +<br>- Exhibit D | Request for Reimbursement Template   | 3     |
| +<br>- Exhibit E | Eligible and Ineligible Costs        | 1     |
| +<br>- Exhibit F | Reporting and Data Requirements      | 3     |
| +<br>- Exhibit G | Mandatory Insurance Provisions       | 3     |

*Items shown with an asterisk (\*), are hereby incorporated by reference and made part of this agreement as if attached hereto.**These documents can be viewed at <https://www.dgs.ca.gov/OLS/Resources>**IN WITNESS WHEREOF, THIS AGREEMENT HAS BEEN EXECUTED BY THE PARTIES HERETO.***CONTRACTOR**

CONTRACTOR NAME (if other than an individual, state whether a corporation, partnership, etc.)

North Tahoe Public Utility District

CONTRACTOR BUSINESS ADDRESS

P.O. Box 139

CITY

Tahoe Vista

STATE

CA

ZIP

96148

PRINTED NAME OF PERSON SIGNING

Brad Johnson

TITLE

General Manager

CONTRACTOR AUTHORIZED SIGNATURE

DATE SIGNED

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

**STANDARD AGREEMENT**

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER

CTA24034L

PURCHASING AUTHORITY NUMBER (If Applicable)

TAH-3125

**STATE OF CALIFORNIA**

CONTRACTING AGENCY NAME

California Tahoe Conservancy

CONTRACTING AGENCY ADDRESS

1061 Third Street

CITY

South Lake Tahoe

STATE

CA

ZIP

96150

PRINTED NAME OF PERSON SIGNING

Jane Freeman

TITLE

Deputy Director

CONTRACTING AGENCY AUTHORIZED SIGNATURE

DATE SIGNED

CALIFORNIA DEPARTMENT OF GENERAL SERVICES APPROVAL

EXEMPTION (If Applicable)

Local Assistance Grant

## GRANT AGREEMENT

THIS AGREEMENT (Agreement) is entered into between the California Tahoe Conservancy (Conservancy) and the North Tahoe Public Utility District (Grantee) effective upon the date this Agreement has been fully executed by both parties (Effective Date).

### 1. Scope of Agreement

The Conservancy, pursuant to its Resolution no. 25-03-02.2 of March 20, 2025, and Section 66907.7 of the Government Code, grants to the Grantee a sum not to exceed **Ninety Thousand Dollars (\$90,000)**, subject to the terms and conditions set forth below.

These funds shall be used for the Secline Beach Enhancements Project (Project) as further described in the Conservancy staff recommendation of the same date as the above resolution.

The Grantee hereby agrees to complete the Project in accordance with:

- a. The terms and conditions of this Agreement;
- b. The Scope of Work described in **Exhibit A**; and
- c. The Budget Detail and Grant Schedule as set forth in **Exhibit B**.

The Grantee shall at all times exercise responsibility over the Project.

### 2. Incorporation of Documents by Reference

The following exhibits and other documents are incorporated by reference into this Agreement and made a part hereof:

- a. Exhibit A, Scope of Work;
- b. Exhibit B, the Budget Detail and Payment Provisions;
- c. Exhibit C, the Grantee's List of Assurances;
- d. Exhibit D, Request for Disbursement Form;
- e. Exhibit E, Eligible and Ineligible Costs;
- f. Exhibit F, Reporting and Data Requirements; and
- g. Exhibit G, Mandatory Insurance Provisions.

In the event of any inconsistency between or among the main body of this Agreement and the above documents, the inconsistency shall be resolved, except as otherwise provided herein, by giving precedence in the following order: (1) the body of the Agreement; (2) the Scope of Work; (3) the Budget Detail and Grant Schedule; (4) the List of Assurances; (5) the Eligible and Ineligible Costs; (6) the Mandatory Insurance Provisions; (7) the Reporting and Data Requirements; and (8) the Request for Disbursement Form.

## GRANT AGREEMENT

### 3. Scope of Work

The Scope of Work, **Exhibit A**, describes the tasks and deliverables funded by this grant. The Scope of Work may be modified upon Grantee's submission of a modified Scope of Work and the Executive Director's (or designee's) written approval.

### 4. Other Contractors

Nothing in this Agreement shall create any contractual relationship between any third party contractor and the Conservancy.

### 5. Publicity and Acknowledgment

Grantee agrees that it will acknowledge the Conservancy's support whenever work funded in whole or in part by this Agreement is publicized in any news media, brochures, articles, seminars, or other type of promotional material.

### 6. Copies of Data, Plans and Specifications, Reports

Grantee shall provide the Conservancy with copies of all data, design plans, specifications, photographs, negatives, audio and video productions, films, recordings, reports, findings, and recommendations of every description or any part thereof, prepared under this Agreement in accordance with the Reporting and Data Requirements, **Exhibit F**.

All material, data, information, and written, graphic, or other work produced or developed, and formally or informally produced or delivered for or to the Conservancy under this Agreement is subject to the unqualified and unconditional right of the State of California to use, reproduce, publish, display, and make derivative use of all such work, or any part of it, for or on behalf of the State or to carry out State objectives, free of charge and to authorize others to do so. Upon issuance of a trademark, service mark, or patent claiming such work, the Conservancy shall be granted a perpetual, royalty-free, nonexclusive, and irrevocable license to use, reproduce, and publish the work or any part of it, and use the work or any part of it in the creation of derivative works for or on behalf of the State, or to carry out State objectives, and to grant to any third party a comparable and coextensive sublicense. If any such work is subject to copyright, Grantee will not assert its rights under copyright against the Conservancy, or against any third party, through the Conservancy, to use, reproduce, publish, create derivative works, display, or perform the work or any part of it for or on behalf of the State or to carry out State objectives.

Grantee shall submit all electronic data collected and created under this Agreement to the Conservancy. A condition of final payment under this Agreement includes delivery

## GRANT AGREEMENT

of all related data in the format requested. The Conservancy reserves the right to conduct technical review of interim or final grant deliverables prior to making reimbursement or final payments.

### 7. Scope of Work Completion

Grantee shall complete the Scope of Work by the completion date provided in the Grant Schedule in **Exhibit B**. Upon completion of the Scope of Work, the Grantee shall supply the Conservancy with evidence of completion by submitting: (1) the work products specified in **Exhibit A**; (2) the Final Report specified in **Exhibit F**; and (3) a fully executed final Request for Disbursement form, **Exhibit D**. Within thirty (30) days of Grantee's compliance with this Section, the Conservancy shall determine whether the Scope of Work has been satisfactorily completed. If the Conservancy determines that the Scope of Work has been satisfactorily completed, the Conservancy shall issue to the Grantee a Letter of Acceptance of the Scope of Work. The Scope of Work shall be deemed complete as of the date of the Letter of Acceptance.

### 8. Progress Reports and Final Report

The Grantee shall submit progress reports and a Final Report consistent with **Exhibit F** and the Scope of Work (**Exhibit A**). Progress reports shall be submitted semi-annually (April and October). The Final Report shall be submitted on or before the completion date listed in the Grant Schedule as described in **Exhibit B**. A request for final payment should be submitted in conjunction with, but not as a portion of, the Final Report.

### 9. Expenditure of Funds and Allocation of Funding Among Budget Items

Except as otherwise provided herein, the Grantee shall expend funds in the manner described in **Exhibit B**.

### 10. Term of Agreement; Termination

This Agreement shall take effect upon the Effective Date. The term of the Agreement shall run from the Effective Date through **March 30, 2028** (the End Date) unless otherwise terminated or amended as provided herein.

Prior to completion of the grant, for any discrete component of the Scope of Work, either party may indicate its intent to terminate its obligations under this Agreement with respect to that component, for any reason, by providing the other party with sixty (60) days' notice in writing.

In the event of termination by the Conservancy, Grantee agrees to take all reasonable measures to prevent further costs to the Conservancy under this Agreement, and the Conservancy shall be responsible for any reasonable and non-cancellable (binding)



## GRANT AGREEMENT

obligations incurred by Grantee in the performance of this Agreement until the date of actual termination, but in any case, not to exceed the undisbursed balance of funding authorized in this Agreement.

If, other than for reasons beyond Grantee's control, Grantee fails to complete the work in accordance with this Agreement or fails to fulfill another material term or obligation of this Agreement, Grantee shall repay to the Conservancy all amounts disbursed by the Conservancy hereunder. The Conservancy may, in its discretion, waive such repayment, in whole or in part, on the basis of Grantee's written statement of reasons. If the Executive Director (or designee) does not approve such waiver, the matter shall be referred to the Conservancy's governing board for its decision.

Following notice of intent to terminate, the Conservancy and the Grantee shall enter into a written termination agreement establishing the effective date for termination of the Scope of Work, the basis for settlement of any outstanding obligations, and the amount and the date of payment of any sums due to either party.

This Section shall not be deemed to limit any legal or equitable remedies which either party may have for breach of this Agreement.

### 11. Liability

The Grantee shall indemnify, and save harmless the Conservancy and its members, Directors, members, agents and employees, from any and all liabilities, claims, demands, damages, or costs resulting from, growing out of, or in any way connected with or incident to this Agreement, or the design, construction, operation, repair, maintenance or existence of the Project, except to the extent of, and in direct proportion to the active negligence or the intentional wrongdoing of the Conservancy, or its member(s), Director(s), agent(s) or employee(s), which arises other than from (1) a failure by the Conservancy to warn of hazards, based upon its review or inspection of the Project plans, designs, specifications or site(s), and/or (2) the omission by Conservancy to review or inspect said plans, designs, specifications or site(s).

The parties expressly acknowledge that this Agreement is an agreement for the subvention of public funds from the Conservancy to the Grantee and is not an "agreement" as that term is defined in Government Code Section 895 or a "construction contract" under Civil Code Sections 2782 or 2783. Accordingly, it is acknowledged Grantee does not, in matters arising under this Agreement, have any right to contribution and indemnity from the Conservancy and/or the State of California arising under Government Code Sections 895.2 and 895.6.

Grantee waives any and all rights to any type of express or implied indemnity or right of contribution from the State, its Directors, agents or employees, for any liability resulting from, growing out of, or in any way connected with or incident to this Agreement, except

## GRANT AGREEMENT

such liability as results from the Conservancy's active negligence or the intentional wrongdoing of Conservancy, its member(s), Director(s), agent(s), or employee(s), and, in the case of joint negligence, is in direct proportion to the Conservancy's share of fault.

Conservancy assumes no responsibility for assuring the safety of the Project improvements and the Project site(s). Conservancy's rights under this Agreement to review, inspect, or approve the Final Plans and Project improvements and/or its election to exercise or not to exercise those rights, shall not give rise to any warranty or representation that the Final Plans, Project improvements or the Project site(s) are free of defects and hazards.

### 12. Insurance

In the event that Grantee enters into an agreement or agreements with independent contractors or other third parties other than agencies of the State of California and Nevada for construction or implementation of the Project or a portion thereof, such agreement(s) shall include a mandatory insurance provision substantially in the form of **Exhibit G** attached hereto. In addition, Grantee shall make reasonable efforts to assure that the Conservancy, and its members, Directors and employees are included as additional insureds under the insurance required by said **Exhibit G**, and that a copy of the endorsements or certificate naming them as additional insureds is furnished to the Conservancy as soon as practical. In the event the contractor or third party is unable to name the Conservancy as an additional named insured, the Grantee shall so notify the Conservancy. Within five (5) working days thereafter the Conservancy should notify the Grantee whether the Grantee shall proceed with the Project or a portion thereof absent such provision in the insurance.

The company or companies providing such insurance shall have no recourse against the Conservancy and the State of California, and their members, Directors and employees, or any of them, for payment of any premiums or assessments under such insurance. The Conservancy shall also be provided with notice of any proposed cancellation of insurance.

In the event that the insurance coverage cannot be obtained, or is canceled or reduced below the minimums required herein, the Conservancy may in its sole discretion waive, in part or in whole, the insurance requirements set forth above; provided, however, that the Conservancy may reinstate such requirements if it determines there has been a change of circumstances.

### 13. Travel

Travel related expenses may not exceed the State travel reimbursement rate. For details, see the Department of Human Resources (CalHR) Travel Reimbursements website at <http://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx>.

## GRANT AGREEMENT

Due to budget constraints and in the spirit of fiscal responsibility, all in-person meetings shall be located within a 100-mile radius of Lake Tahoe, California, unless approved in advance by the Conservancy. Any travel required by the Conservancy staff in relation to the production of work outside of the 100-mile radius shall be paid for by the Contractor unless specifically authorized. These travel costs shall include airfare, rental car, and overnight accommodations, if necessary.

### 14. Audits/Accounting/Records

The Grantee shall establish an official file for the grant. The file shall contain adequate documentation of all actions that have been taken with respect to the grant Scope of Work.

Grantee shall establish separate accounting records for receipt, deposit, and disbursement of all grant funds. All funds received by the Grantee shall be deposited into separate fund accounts that identify the funds and clearly show the manner of their disposition. The Grantee agrees that adequate supporting documentation shall be maintained in such detail so as to provide an audit trail which will permit tracing transactions from support documentation to the accounting records to the financial reports and billings. The Grantee shall promptly report to the Conservancy the application for or the receipt of any new funds from other funding sources.

The Grantee shall maintain books, records, documents, and other evidence sufficient to reflect properly the amount, receipt, and disposition of all grant funds. The maintenance requirements extend to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, canceled checks, and related documents and records. Source documents include copies of all awards, applications, and required financial and narrative reports. Personnel and payroll records shall include the time and attendance reports for all individuals reimbursed under the award, whether they are employed full-time or part-time. Time and effort reports are also required for consultants and contractors. Adequate supporting documentation shall be maintained in such detail so as to provide an audit trail which will permit tracing transactions from the invoices to the financial statement, to the accounting records, and to the supporting documentation.

All Grantee records relevant to the Scope of Work must be preserved a minimum of three (3) years after the final payment of the contract or the final audit, whichever is later, and shall be subject at all reasonable times to inspection, examination, monitoring, copying, excerpting, transcribing, and audit by the State of California.

The State of California and the Conservancy reserve the right to call for a program audit or a financial audit at any time between the execution of this Agreement and the completion or termination of the Scope of Work. At any time, the Conservancy may

## GRANT AGREEMENT

disallow all or part of the cost of the activity or action determined to be not in compliance with the terms and conditions of this Agreement.

### 15. Independent Status of Grantee and Conservancy

The Grantee, its agent(s) and employee(s), and the Conservancy, its agent(s) and employee(s), in the performance of this Agreement, shall act in an independent capacity and not as Directors or employees or agents of the respective parties.

### 16. Nondiscrimination

During the performance of this Agreement, the Grantee and its contractors shall not unlawfully discriminate against any employee or applicant for employment because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age or sex. The Grantee and its contractors shall ensure that the evaluation and treatment of their employees and applicants for employment are free of such discrimination. The Grantee and its contractors shall comply with the provisions of the Fair Employment and Housing Act (Government Code Section 12900 et seq.) and the applicable regulations promulgated thereunder (California Administrative Code, Title 2, Section 7285.0 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code Section 12990, set forth in Chapter 5 of Division 4 of Title 2 of the California Administrative Code are incorporated into this contract by reference and made a part hereof as if set forth in full. The Grantee and its contractors shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other agreement. This nondiscrimination clause shall be included in all contracts entered into by the Grantee for the performance of work within the scope of this Agreement.

### 17. Assignability

Without the written consent of the Conservancy or its successors, the Grantee's interest in, and responsibilities under this Agreement shall not be assignable by the Grantee either in whole or in part.

### 18. Time of the Essence

Time is of the essence as to the date upon which Grantee has agreed to complete the Scope of Work. With respect to all other dates set forth herein, Grantee shall use best efforts to accomplish the tasks on the specified date.

### 19. Amendment

Except as otherwise provided herein, no alteration or variation of the terms of this Agreement shall be valid unless made in writing and signed by the parties hereto, and

## GRANT AGREEMENT

no oral understanding or agreement to be incorporated herein shall be binding on any of the parties hereto.

Any request to extend the term of the Agreement beyond March 30, 2028, must be submitted to the Conservancy in writing no later than by November 30, 2027. Approval of any time extension (Completion Dates or term of Agreement) is at the sole discretion of the Conservancy.

### 20. Grant Coordinator(s)

| Name           | Agency, Title                                      | Phone        | Email                     |
|----------------|--|--------------|---------------------------|
| Scott Cecchi   | California Tahoe Conservancy,<br>Grant Coordinator | 530-208-8323 | scott.cecchi@tahoe.ca.gov |
| Jess Kohls     | California Tahoe Conservancy,<br>Fiscal            | 530-208-7826 | jess.kohls@tahoe.ca.gov   |
| Nathan Chorey  | NTPUD, Engineering Manager                         | 530-448-4895 | nchorey@ntpud.org         |
| Justin Broglio | NTPUD, Project Lead                                | 530-414-8401 | jbroglio@ntpud.org        |

### 21. Conservancy Approvals

All actions and approvals, required to be taken by the Conservancy under this Agreement, may be taken by the Executive Director or a designee.

### 22. Grantee Approvals

All actions and approvals, required to be taken by the Grantee under this Agreement, may be taken by the Grantee's Project Lead, Brad Johnson, or their designee.

### 23. Resolution

The signature of the Executive Director or other authorized Conservancy official on this Agreement certifies that the Conservancy, by Resolution no. 25-03-02.2, granted up to Ninety Thousand Dollars (\$90,000) to implement the Secline Beach Enhancements Project.

## GRANT AGREEMENT

### 24. Sections and Headings

The headings and captions of the various sections of this Agreement have been inserted only for the purpose of convenience, and are not a part of this Agreement and shall not be deemed in any manner to modify, explain, or restrict any of the provisions of this Agreement.

### 25. Severability

The provisions of this Agreement are intended to be severable, separate, and distinct from each other. If any provision hereof is determined to be invalid or for any reason becomes unenforceable, no other shall be thereby affected or impaired.

### 26. Entire Agreement

This Agreement, and the attached exhibits, constitutes the entire contract between the parties hereto, relating to the Scope of Work and may not be modified except by an instrument in writing signed by all parties to the Agreement.

### 27. Russian Sanctions

On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 (the EO) regarding Economic Sanctions against Russia and Russian entities and individuals. "Economic Sanctions" refers to sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. The EO directs state agencies to terminate contracts with, and to refrain from entering any new contracts with, individuals or entities that are determined to be a target of Economic Sanctions. Accordingly, should the Conservancy determine Grantee is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for termination of this agreement. The Conservancy shall provide Grantee advance written notice of such termination, allowing Grantee at least 30 calendar days to provide a written response. Termination shall be at the sole discretion of the Conservancy.

**EXHIBIT A**  
**SCOPE OF WORK**

**Project:** CTA24034L

**Project Title:** Secline Beach Enhancements Project (Project)

**Project Location:** Kings Beach, CA

**Type of Grant:** Planning

**Timeframe:** 2025 – 2028

**Project Description**

This Project will fund environmental analysis under the California Environmental Quality Act (CEQA) and plan public recreation access upgrades and environmental improvements.

The North Tahoe Public Utility District (NTPUD) hosted its first Secline Beach public workshop in October 2024, in partnership with Placer County and the Conservancy. More than 60 people attended this in-person event and over 200 people completed an online survey. Initial feedback indicates that the public is interested in improving Secline Beach site accessibility, installing permanent restrooms, formalizing picnic areas, adding kayak and paddleboard storage, improving e-bike infrastructure, and improving walkable connections to nearby North Tahoe Beach and Kings Beach State Recreation Area. The NTPUD will use public input to complete the Project environmental analysis.

Secline Beach has minimal recreational amenities despite being a spectacular public beach located in the heart of Kings Beach. The NTPUD is leading an effort to make improvements at this beach to enhance the user experience, lake access, and accessibility. Secline Beach has the potential to reduce crowding issues at the nearby Kings Beach State Recreation Area and at North Tahoe Beach.

**Tasks and Deliverables**

**Task 1 - CEQA Compliance**

Grantee will complete CEQA compliance for the Project. To do this, Grantee will complete resource studies, tribal consultation (if necessary), community engagement, and other requirements. Grantee will keep the Conservancy apprised of CEQA-related actions and provide an opportunity for the Conservancy to review and provide input.

The NTPUD anticipates completing environmental analysis for the Secline Beach project by 2027. The NTPUD will complete this environmental analysis in conjunction with its Secline Beach public outreach and conceptual design process that began in 2024.

**Task 1 Deliverables:**

1. Resource studies analyzing the Project. These may include but are not limited to biological studies, cultural resources studies, or scenic evaluations.
2. Administrative draft CEQA document (if applicable). Alternatively, a public draft may be provided.
3. Final Project CEQA document filed with the California State Clearinghouse.



**EXHIBIT B**  
**Budget Detail and Payment Provisions**

**Project:** Secline Beach Enhancements Project

**Grant Budget**

The budget has been authorized for a maximum of Ninety Thousand Dollars (\$90,000).

| <b>Project Expenditure</b> | <b>Grant Budget</b> |
|----------------------------|---------------------|
| Task 1 **                  | \$ 90,000           |
| <b>Project Total</b>       | <b>\$ 90,000</b>    |

\*\* Due to funding constraints, Grantee must expend \$34,200 by June 30, 2027 or forfeit that funding. Invoice must be provided not later than March 31, 2027.

**1. Expenditure of Funds and Allocation of Funding Among Budget Items**

Except as otherwise provided herein, the Grantee shall expend funds in the manner described in the Grant Budget above. If necessary, the Grantee shall submit a written request to revise the dollar amount of an item which may be increased by up to ten percent (10%) in the Grant Budget through a reallocation of funds from another item(s). The Grantee shall notify the Conservancy in writing at the time of requesting any such reallocation, and shall identify both the item(s) being increased and those being decreased. For any increase of more than ten percent (10%), the Grantee must include a reasonable justification for the reallocation of funds, and shall not proceed without written approval of the change by the Conservancy.

**2. Invoicing and Payment**

- A. For services satisfactorily rendered, and upon receipt and approval of the invoices, the State agrees to compensate the Grantee for actual expenditures incurred in accordance with the rates specified herein, which is attached hereto and made a part of this Agreement.
- B. The Grantee shall request disbursement in accordance with **Exhibit B**, by submitting to the Conservancy a fully executed "Request for Disbursement" form which contains:
  - The invoice number;
  - Grantee's name and address;
  - The number of the Agreement (i.e., CTA24034L);
  - The date of the submittal;
  - The amount of the invoice;
  - The period of time for the services invoiced;
  - Contact person and phone number;
  - The expenditures broken down by task as shown in **Exhibit B**;

- The itemized documentation of all work done for which disbursement is requested, including complete timesheets and receipts; and
- The signature of an official authorized by the Grantee to sign such invoices certifying that the invoiced work has been completed.

Additionally, each form shall be accompanied by:

- Any supporting invoices or other source documents from contractors hired by the Grantee to complete any portion of the Scope of Work funded under this Agreement; and
  - Documentation of the completion of the portion of the Scope of Work for which disbursement of grant funds is requested.
- C. Invoices shall be submitted not more frequently than monthly, but no less than quarterly, in arrears to [accounts.payable@tahoe.ca.gov](mailto:accounts.payable@tahoe.ca.gov).
- D. Final invoice must be clearly marked as "FINAL". **Final invoice must be submitted no later than April 30, 2028.**
- E. Invoices must be received within 14 days of the date on the invoice. Invoices received more than 14 days from invoice date may be rejected and a new invoice required.
- F. Invoices submitted without proper documentation or other deficiency will be disputed within 10 days of receipt of the invoice. Payment will be withheld until the deficiency is cured.

### **3. Costs and Disbursements**

Upon determination by the Conservancy that all conditions precedent to disbursement have been fully met, the Conservancy shall disburse to the Grantee, in accordance with the approved Grant Budget, a total amount not to exceed the amount of this grant, as follows:

Disbursements of grant funds shall be made incrementally as separate components of the Scope of Work are satisfactorily completed and shall be on the basis of costs incurred. The final ten percent (10%) of the total grant amount shall be withheld to ensure satisfactory completion of the Scope of Work. Upon substantial completion of the Scope of Work, the amount withheld may be reduced by the Conservancy to not less than five percent (5%).

The remaining amounts withheld shall be disbursed upon (1) Grantee's satisfactory completion of the Scope of Work, submittal of a Final Report, and a fully executed final Request for Disbursement substantially in the form of **Exhibit D**; and (2) final approval of the completed Scope of Work by the Grant Coordinator.

Any Request for Payment that is submitted without the required itemization and documentation will not be authorized for payment. If the payment request package is incomplete, inadequate, or inaccurate, the Conservancy will dispute the invoice for reasonable cause and hold all or a portion of the payment request until all required information is received or corrected. Any penalties imposed on the Grantee by a contractor, or other consequence because of delays in payment or other breach of the Agreement between the Grantee and the

contractor, are the responsibility of the Grantee and are not reimbursable under this Agreement.

Conservancy will make best efforts to forward each completed and approved Request for Disbursement form to the State Department of General Services or to the Office of the State Controller, as the case may be, within thirty (30) working days of receipt by the Conservancy.

#### **4. Budget Contingency Clause**

- A. It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall be of no further force and effect. In this event, the State shall have no liability to pay any funds whatsoever to Grantee or to furnish any other considerations under this Agreement and Grantee shall not be obligated to perform any provisions of this Agreement.
- B. If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the State shall have the option to either cancel this Agreement with no liability occurring to the State, or offer an agreement amendment to Grantee to reflect the reduced amount.
- C. In the event of termination, the parties agree to take all reasonable measures to prevent further costs under this Agreement, and the Conservancy shall be responsible for any reasonable and non-cancellable (binding) obligations incurred by the Grantee in the performance of this Agreement until notice of termination.

#### **5. Prompt Payment Clause**

Payment will be made in accordance with, and within the time specified in, Government Code Chapter 4.5, commencing with Section 927.

**EXHIBIT C**  
**List of Assurances**

By entering into the foregoing Agreement, the Grantee assures and certifies that it will comply with Conservancy regulations, policies, guidelines, conditions, and requirements as they relate to the acceptance and use of Conservancy funds for the Scope of Work. Also, the Grantee gives assurance and certifies with respect to the grant that:

1. Grantee possesses legal authority to apply for and receive the grant funds and that where appropriate, a resolution, motion, or similar action has been duly adopted or passed as an official act of the applicant's governing body, authorizing the filing of the application, including all understandings and assurances contained therein, and directing and authorizing the person identified as the official representative of the applicant to act in connection with the application and to provide such additional information as may be required.
2. Grantee has sufficient funds or commitments for sufficient funds to complete the Scope of Work, over and above the portion to be borne by the Conservancy.
3. Except as otherwise provided by law, Grantee will give the Conservancy, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the grant.
4. Grantee ensures that any publications, studies, reports, or brochures which are made possible by or derived in whole or in part from the Project shall acknowledge the assistance of the Conservancy as follows: "Funding for this project has been provided in part by the California Tahoe Conservancy."
5. Grantee will cause work on the Scope or Work to be commenced within a reasonable time after receipt of notification from the Conservancy that funds have been approved, and will carry the work to completion with reasonable diligence.
6. Grantee agrees to use licensed professionals to perform services under this Agreement where such services are called for including legal, engineering, architectural and environmental sciences, qualified and licensed in the State of California.
7. Grantee shall comply with applicable State laws which may include (1) the Public Contract Code, including the State Contract Act; (2) the payment of workers compensation and where applicable the payment of prevailing wages; (3) building and health and safety code and disabled access law; and (4) the applicable requirements of the California Environmental Quality Act.

8. Grantee certifies that its employees and the officers of its governing body shall avoid any actual or potential conflicts of interest, and that no officer or employee who exercises any functions or responsibilities in connection with this Agreement shall have any personal financial interest or benefit which either directly or indirectly arises from this Agreement.

Grantee shall establish safeguards to prohibit its employees or its officers from using their positions for a purpose which could result in private gain or which gives the appearance of being motivated for private gain for themselves or others, particularly those with whom they have family, business, or other ties.

Any individual who has participated in planning or setting priorities for a project funding solicitation or who will participate in any part of the grant development and negotiation process on behalf of the public is ineligible to receive funds or personally benefit from funds awarded through that solicitation.

Failure to comply with conflict of interest laws, including business and financial disclosure provisions may result in the Agreement being declared void or other legal action.

9. Grantee maintains a drug-free workplace in accordance with Government Code Section 8355 et seq., by doing all of the following:

- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited in the person's or organization's workplace and specifying the actions that will be taken against employees for violations of this prohibition;
- (b) Establishing a drug-free awareness program to inform employees about (1) the dangers of drug abuse in the workplace; (2) the person's or organization's policy of maintaining a drug-free workplace; (3) any available drug counseling, rehabilitation, and employee assistance programs; and (4) the penalties that may be imposed upon employees for drug abuse violations.
- (c) Submitting a drug-free workplace certification California State Form STD-21; and
- (d) Requiring that each employee engaged in the performance of the agreement to comply with the certification.

EXHIBIT D  
Request for Disbursement

CALIFORNIA TAHOE CONSERVANCY  
GRANT PROGRAM INVOICE

(Reference Instructions on following page - Failure to follow instructions may result in non-payment of invoice)  
THIS OFFICIAL INVOICE FORMAT MAY NOT BE MODIFIED

From:

North Tahoe Public Utility District

PO Box 139

Tahoe Vista, CA 96148

To:

Accounts Payable

California Tahoe Conservancy

1061 Third Street

South Lake Tahoe, CA 96150

[accounts.payable@tahoe.ca.gov](mailto:accounts.payable@tahoe.ca.gov)

CTC Grant Agreement No:

CTA 24034L

①

Grantee Invoice No.:

②

Billing Period:

③

Submittal Date:

| GRANT FUNDS ONLY         |  |  |  |   |   |     |
|--------------------------|--|--|--|---|---|-----|
| Line Items               | Grant Allotment<br><small>(per line item of N/A)</small> | ④<br>Previous Expenditures to Date<br><small>(From previous invoice)</small> | ⑤<br>Current Expenditures<br><small>Grant Funds Only</small> | ⑥<br>Total Expenditures to Date<br><small>(4 + 5 = 6)</small> | % of Line Item Budget Spent to Date<br><small>(6 ÷ Grant Allotment = %)</small> | N/A |
| Task 1 - CEQA compliance | \$90,000.00  |  | \$0.00   | \$0.00  | 0.00%   | -   |
| Task 2 -                 | \$0.00   |  | \$0.00   | \$0.00  | #DIV/0!   | -   |
| Task 3 -                 | \$0.00   |  | \$0.00   | \$0.00  | #DIV/0!   | -   |
| Indirect Costs (%)       | \$0.00   |  | \$0.00   | \$0.00  | #DIV/0!   | -   |
| TOTALS                   | \$90,000.00  | \$0.00   | \$0.00   | \$0.00  | 0.00%   | -   |

FOR CTC STAFF

CTC Initials/Date

FOR DGS-CFS STAFF

Date Received from DWQ

Date to Accounting

⑧ Total Amount Due This Invoice

⑨ ☐ Final Invoice

GRANTEE SIGNATURE

⑩ Grantee Project Director or Designated Representative

Date

By signing this invoice I certify, under penalty of law, that this document and any attachment was prepared by me or under my direction in accordance with the terms and conditions of each Grant Agreement Exhibit and, to the best of my knowledge and belief, is accurate. I certify that any and all fees due to the California Tahoe Conservancy have been paid. I am aware that there are significant penalties for submitting false or misleading information.

FOR STATE USE ONLY

CTC Date Stamp

DGS-CFS Date Stamp

EXHIBIT D  
Request for Disbursement

**11 Grant Manager**

**Date**

I certify this invoice, to the best of my knowledge and belief, is accurate and complete and I approve this invoice payment.

Rev. 2-11-14

|  |  |
|--|--|
|  |  |
|--|--|

**EXHIBIT D**  
**Request for Disbursement**

**Instructions for Grant Program Invoice**

Information pertaining to this Grant program Invoice template is located in Exhibit B of the executed Grant Agreement.

**FOR STATE USE ONLY**

**Line Item:** Line Item listed per Exhibit B - Line Item Budget

**Grant Allotment:** Amounts allotted to Line Item Budget per Exhibit B of Grant Agreement.

**% of Line Item Budget spent to date:** Calculation of total expenditures divided by Grant Allotment. Shouldn't exceed 100%

**TO BE COMPLETED BY GRANTEE/PROJECT DIRECTOR**

- ① **Grant Invoice Number:** Assign a sequential invoice number, for example: 1, 2, 3.
- ② **Billing Period:** Enter Billing Period of work performed. Example for quarterly billing: Jan 1, 2015 to Mar 31, 2015. Example for monthly billing: Jan 1, 2015 to Jan 31, 2015.
- ③ **Date:** Enter the Date invoice is submitted.
- ④ **Previous Expenditures to Date:** From the last invoice, enter line item amounts from "**Total Expenditures to Date.**" If first invoice, enter zero (0).
- ⑤ **Current Expenditures** (Grant Funds Only): Enter the current grant fund charges for this billing period.
- ⑥ **Total Expenditures to Date:** This is calculated by adding the Previous Expenditures and Current Expenditures.
- ⑦ **If Applicable:** Match Amount For This Invoice: COMPLETE ONLY IF MATCH IS INCLUDED IN THE GRANT AGREEMENT BUDGET. Enter the match dollars applied to this invoice billing period.
- ⑧ **Total Amount Due This Invoice:** The amount due is the Total Current Expenditures.
- ⑨ **Final Invoice:** Check this box for final invoice only.
- ⑩ **Grantee Program Director or Designated Representative:** Original signature and date (in ink).

**FOR STATE USE ONLY**

- ⑪ **Grant Manager:** Original signature and date (in ink).



## EXHIBIT E

### **ELIGIBLE AND INELIGIBLE COSTS**

In general, only costs for items within the Scope of Work and the timeframe of the grant agreement are eligible for payment. Grant funds must be spent consistent with General Obligation Bond Law, Government Code section 16727. Eligible expenses may be incurred by the grantee after the agreement is fully executed.

#### **Eligible activities and expenses include, but are not limited to:**

- project administration
- interagency and public coordination and consultation
- project management/administration
- preparation of grant-required documents

#### **Ineligible activities and expenses include, but are not limited to:**

- all costs incurred before Conservancy Board authorization of grant award
- all costs related to the preparation and submittal of the grant application
- staff time to oversee contracted project management services
- staff time beyond administration of grant products and requirements
- food, refreshments, and decorations
- marketing materials
- membership fees and associated costs for attendance at conferences
- ongoing project site operations and maintenance
- travel not expressly identified in the grant budget
- disallowance of per diem and mileage expenditures or at levels above State-authorized per diem amounts. Current rates are available online in chapter 700 (Travel) of the *California State Administrative Manual*
- funding for a purchase price above the appraised fair market value
- equipment that will be used for purposes that are unrelated to the project
- costs that are not substantially related to the project

## EXHIBIT F

### **REPORTING AND DATA REQUIREMENTS**

#### **WEBSITE ACCESSIBILITY**

In accordance with California's Assembly Bill 434, documents prepared for publication on California State agency websites must comply with Level AA success criteria found in Web Content Accessibility Guidelines 2.0, or a subsequent version, published by the Web Accessibility Initiative of the World Wide Web Consortium (Gov. Code, § 11546.7., 7405 and 11135). Visit the California Department of Rehabilitation website for more details: <https://www.dor.ca.gov/Home/AB434>.

All deliverable documents must be submitted in Adobe PDF format, with a copy of a successful accessibility check report from Adobe Acrobat Pro CC. In addition, all original source documents (MS Office, Adobe Creative Cloud, etc.) must be delivered. For documents originating in Word, the original MS Word document in DOCX format must be provided, using the most recent version of MS Word, with a copy of a successful accessibility check report from Microsoft Word.

#### **SEMI-ANNUAL REPORTING**

- Project Name, CTA#
- Date Submitted; Reporting Period; Prepared by
- Invoice Number
- Summary of work completed during reporting period
- Discussion of any challenges or opportunities encountered
- Schedule Assessment (describe extent to which project is on track with the submitted schedule)
- Financial Analysis (describe extent to which the project costs are consistent with the submitted budget)
- Draft products, reports, interim findings, or other relevant data or materials produced
- Production Summary Table:

| Product | Scheduled delivery date | Actual delivery date | Amount expended this period | Total amt. expended to date | % of total budget expended to date | Percent of task complete | Status |
|---------|-------------------------|----------------------|-----------------------------|-----------------------------|------------------------------------|--------------------------|--------|
|         |                         |                      |                             |                             |                                    |                          |        |

#### **FINAL REPORTING: ALL GRANTS**

- Project Name, CTA#
- Date Submitted; Prepared by
- Brief summary of the objectives of the project and how these objectives were accomplished
- Findings, conclusions, data or recommendations for follow-up or ongoing activities
- Financial Analysis (Final project costs for all funding sources; e.g., identify cost overruns compared to the approved budget, any cost savings, unused funding to be returned, etc.)
- Statement, if applicable, of future intent of public and/or private support to maintain or further develop the project, including proposed submittal dates for future funding
- Media coverage, as well as all promotional and educational materials produced
- Workplan work products and data, including public and agency meeting summaries (electronic)

## ANNUAL EIP REPORTING

- Grantees must submit their project to the Environmental Improvement Program (EIP) tracker (<https://eip.laketahoeinfo.org/>) within three months of grant agreement start date.
- Consult with the Tahoe Regional Planning Agency (TRPA) on EIP reporting, tracking, and performance requirements and complete reporting requirements (as applicable).

## METADATA STANDARD

The standard for GIS metadata in the State of California will adhere to the Federal Geographic Data Committee (FGDC) Standard. Organizations are free to develop, edit and enhance their organizational metadata based on the full FGDC standard, but as a minimum, the California Minimum Metadata Data Standard will provide organizations that ability to comply and document GIS data with the elements outlined below.

The FGDC Standard and the California Minimum Metadata Standard will apply to all authoritative and finalized GIS data products – to include both Raster and Vector data formats.

**Abstract:** Briefly describe what the dataset is about (who, what, where, when). Include any limitations of the dataset, assumptions made, and if there is anything special that the user of these data should be aware of.

**Name:** Uniquely identifies the dataset

**Purpose:** Briefly describe why the dataset was created.

**Date:** The date or range of dates when the data were gathered, or the date the photos, maps or other items at the core of the data set, were created.

**Contact:** Contact information for an individual or organization that is knowledgeable about the data set. Include:

**Organization's Name:** Program, administrative unit, and agency, company, or group name  
Telephone Number: Including Area Code  
E-Mail address: (Generic email address)

**Field Definitions:** List and define each field,

**Abbreviation Definitions:** For any field that contains numeric or alphabetic codes (e.g., SAC = Sacramento County), list each code/abbreviation and provide an unabbreviated definition.

**Access/Use Constraints:** Is there a need to limit who has access to see or read this dataset? If so, specify. If not, put "None". Also include how the data should be cited, if you want something specific.

**Distribution:** Define distribution constraints. Also designate the location of the data. If the data is distributed as a web service or end point, provide the url or link to the service

**Progress:** Complete or Incomplete.

**Update Frequency:** Possible values are: Continually, Daily, Weekly, Monthly, Annually, Unknown, As Needed, Irregular, None Planned, or .....

**Projection:** What is the Projected Coordinate System name?  
Please define the complete projection information for your data here

**Datum** Which Datum is the projection in?  
NAD83 (GCS\_North\_American\_1983) (preferred)  
NAD27 (GCS\_North\_American\_1927)  
WGS84 (WGS\_1984)

**ISO Topic Category and Category Code:**

|                                      |     |
|--------------------------------------|-----|
| Farming                              | 001 |
| Biota                                | 002 |
| Boundaries                           | 003 |
| Climatology/ Meteorology/ Atmosphere | 004 |
| Economy                              | 005 |
| Elevation                            | 006 |
| Environment                          | 007 |
| Geoscientific Information            | 008 |
| Health                               | 009 |
| Imagery/BaseMaps/ EarthCover         | 010 |
| Intelligence/Military                | 011 |
| Inland Waters                        | 012 |
| Location                             | 013 |
| Oceans                               | 014 |
| Planning / Cadastre                  | 015 |
| Society                              | 016 |
| Structure                            | 017 |
| Transportation                       | 018 |
| Utilities / Communication            | 019 |

**Keywords:** keyword tags that define the data. Example: Forest Cover – trees, canopy, woodland, coniferous, etc...

## EXHIBIT G

### **MANDATORY INSURANCE PROVISIONS**

Does not apply to State of California and Nevada Departments – Applies to ALL Subcontractors

**INSURANCE.** Throughout the time period of this agreement, the CONTRACTOR shall provide the following minimum insurance coverage as listed below. Contemporaneous with the signing of this agreement, the CONTRACTOR shall file with a Certificate of Insurance, with a Best's Rating of no less than A:VII for Professional Liability Insurance and A:V for all other insurance showing. Documentation of such rating shall be provided at the same time Insurance Certificates are submitted.

In the event any policy is canceled prior to the completion of the project and the CONTRACTOR does not furnish a new certificate of insurance prior to cancellation, the insurance shall be obtained on Contractor's behalf and the cost of the premium(s) shall be deducted from contract monies due the CONTRACTOR.

#### **Worker's Compensation and Employers Liability Insurance:**

By their signature hereunder, as CONTRACTOR, each person signing this agreement on behalf of the CONTRACTOR certifies that he or she is aware of the provisions of Section 3700 of the Labor Code which requires every employer to be insured against liability for Workers' Compensation or to undertake self insurance in accordance with the provisions of that Code, and he or she will comply with such provisions before commencing the performance of the work of this contract.

If such insurance is underwritten by any agency other than State Compensation Fund, such agency shall be a company authorized to do business in the State of California.

Worker's Compensation Insurance shall be provided as required by any applicable law or regulation. Employer's liability insurance shall be provided in amounts not less than ONE MILLION DOLLARS (\$1,000,000) each accident for bodily injury by accident, ONE MILLION DOLLARS (\$1,000,000) policy limit for bodily injury by disease, and ONE MILLION DOLLARS (\$1,000,000) each employee for bodily injury by disease.

If there is an exposure of injury to CONTRACTOR'S employees under the U.S. Longshoremen's and Harbor Worker's Compensation Act, the Jones Act, or under laws, regulations, or statutes applicable to maritime employees, coverage shall be included for such injuries or claims.

Each Worker's Compensation policy shall be endorsed with the following specific language:

Cancellation Notice - "This policy shall not be canceled or materially changed without first giving thirty (30) days' prior written notice to California Tahoe Conservancy"

CONTRACTOR shall require all SUBCONTRACTOR to maintain adequate Workers' Compensation insurance. Certificates of Workers' Compensation shall be submitted upon demand.

#### **General Liability Insurance:**

CONTRACTOR shall maintain Comprehensive General Liability or Commercial General Liability insurance covering all operations by or on behalf of CONTRACTOR, providing insurance for bodily

injury liability and property damage liability for the limits of liability indicated below and including coverage for:

- (1) Contractual liability insuring the obligations assumed by CONTRACTOR in this Agreement.

One of the following forms is required:

- (1) Comprehensive General Liability;
- (2) Commercial General Liability (Occurrence); or
- (3) Commercial General Liability (Claims Made).

If CONTRACTOR carries a Comprehensive General Liability policy, the limits of liability shall not be less than a Combined Single Limit for bodily injury, property damage, and Personal Injury Liability of:

- ◆ TWO MILLION DOLLARS (\$2,000,000) each occurrence
- ◆ TWO MILLION DOLLARS (\$2,000,000) aggregate

If CONTRACTOR carries a Commercial General Liability (Occurrence) policy:

- (1) The limits of liability shall not be less than:
  - ◆ TWO MILLION DOLLARS (\$2,000,000) each occurrence (combined single limit for bodily injury and property damage)
  - ◆ TWO MILLION DOLLARS (\$2,000,000) Personal Injury Liability
  - ◆ TWO MILLION DOLLARS (\$2,000,000) for Products-Completed Operations
  - ◆ TWO MILLION DOLLARS (\$2,000,000) General Aggregate
- (2) If the policy does not have an endorsement providing that the General Aggregate Limit applies separately, or if defense costs are included in the aggregate limits, then the required aggregate limits shall be THREE MILLION DOLLARS (\$3,000,000).

#### **Special Claims-Made Policy Form Provisions:**

CONTRACTOR shall not provide a Commercial General Liability (Claims Made) policy without the express prior written approval which consent, if given, shall be subject to the following conditions:

- (1) The limits of liability shall not be less than:
  - ◆ TWO MILLION DOLLARS (\$2,000,000) each occurrence (combined single limit for bodily injury and property damage)
  - ◆ TWO MILLION DOLLARS (\$2,000,000) aggregate for Products Completed Operations
  - ◆ TWO MILLION DOLLARS (\$2,000,000) General Aggregate
- (2) The insurance coverage provided by CONTRACTOR shall contain language providing coverage up to six (6) months following the completion of the contract in order to provide insurance coverage for the hold harmless provisions herein if the policy is a claims-made policy.

#### **Conformity of Coverage:**

If more than one policy is used to meet the required coverage, such as a separate umbrella policy, such policies shall be consistent with all other applicable policies used to meet these minimum requirements. For example, all policies shall be Occurrence Liability policies or all shall be Claims Made Liability policies, if approved as noted above. In no cases shall the types of policies be different.

## **Endorsements:**

Each Comprehensive or Commercial General Liability policy shall be endorsed with the following specific language:

- 1) **"\_\_\_\_\_ and the State of California, California Tahoe Conservancy, its officers, agents, employees, and volunteers are to be covered as insured for all liability arising out of the operations by or on behalf of the named insured in the performance of this Agreement."**
- 2) "The insurance provided by the CONTRACTOR, including any excess liability or umbrella form coverage, is primary coverage with respect to any insurance or self-insurance programs maintained by \_\_\_\_\_ and no insurance held or owned by the California Tahoe Conservancy shall be called upon to contribute to a CONTRACTOR loss. This policy shall not be canceled or materially changed without first giving thirty (30) days' prior written notice to California Tahoe Conservancy.

## **Additional Liability Insurance**

CONTRACTOR shall maintain automobile liability insurance covering bodily injury and property damage in an amount no less than two million dollars (\$2,000,000) combined single limit for each occurrence.

Covered vehicles shall include owned, non-owned, and hired automobiles, trucks, and other vehicles.

## **Professional Liability Insurance (Errors & Omissions):**

CONTRACTOR shall maintain Professional Liability Insurance for Errors and Omissions coverage in the amount of not less than ONE MILLION DOLLARS (\$1,000,000). If the policy does not have an endorsement providing that defense costs are excluded in the aggregate limits, then the required aggregate limits shall be TWO MILLION DOLLARS (\$2,000,000).

## **Additional Requirements**

Premium Payments: The insurance companies shall have no recourse against the California Tahoe Conservancy and funding agencies, its officers and employees or any of them for payment of any premiums or assessments under any policy issued by a mutual insurance company.

Policy Deductibles: The CONTRACTOR shall be responsible for all deductibles in all of CONTRACTOR'S insurance policies. The amount of deductibles for insurance coverage required herein should be reasonable and subject to Grantor approval.

CONTRACTOR'S Obligations: CONTRACTOR'S indemnity and other obligations shall not be limited by the foregoing insurance requirements and shall survive the expiration of this agreement.

Material Breach: Failure of the CONTRACTOR to maintain the insurance required by this agreement, or to comply with any of the requirements of this section, shall constitute a material breach of the entire agreement.

May 29, 2025

Ms. Suzi Gibbons  
Contracts and Planning Coordinator  
North Tahoe Public Utility District  
875 National Avenue  
PO Box 139  
Tahoe Vista, CA 96148

SUBJECT: Proposal to prepare Environmental Documentation for the  
NTPUD Secline Beach Enhancements Project (Project)

Dear Ms. Gibbons:

Based on your request for a formal proposal for the environmental documentation work included in the 2024 grant application to the CTC, I am submitting the attached proposal to prepare environmental documentation for the subject Project.

We appreciate your consideration of HBA for this opportunity. Please contact me at 775/267-7202 if you have questions or require additional information. I look forward to getting a formal contract agreement in place to begin completing the desired work.

Sincerely,



Robert G. Brueck  
Manager



## **Work Plan: list of tasks, descriptions and deliverables**

### **Environmental Documentation – Baseline and Impact Assessment**

#### **Task 1: Project Initiation/Admin/Meetings**

Participate in an agency kick off meeting to further define tasks, schedule and necessary data for preparation of the environmental documentation. Throughout the preparation of the environmental documentation, up to five one (1) hour meetings will be held as needed to coordinate with design team and agency staff.

#### **Task 2: Data Collection and Site Assessment (2025)**

Collect and review existing technical background studies available for the site and conduct additional studies/field work to analyze the effects of the eventual Conceptual Design/Improvement Plans. Results of the site assessments will be documented in memoranda for use by the design team during development of conceptual plans. Based on the Project's potential for site improvements within the Lake Tahoe Shorezone, recommended studies include:

- Traffic and Parking (if changes to site capacity or concessions are proposed). Memo will include a qualitative analysis of the parking, traffic, and Vehicle Miles Traveled (VMT) impacts associated with the project. This analysis will outline the existing constraints related to vehicular access at the project site, such as limited parking availability, non-automotive access options, and the local-serving nature of the project. Please note that this scope of work does not include a full transportation impact analysis.
- Stormwater/Sediment/PLRM assessment (determine potential benefits to water quality/TMDL from implementation of formal stormwater management). Local drainage patterns will be mapped to calculate the volume of runoff emanating from within the parcels, and if appropriate, design approaches which have the potential to improve water quality will be recommended to the project team. If appropriate, conceptual approaches to channel SEZ improvements will be described.
- Scenic Assessment (assessment tool for projects located within the Shoreland)
- Land Capability/Coverage and Wetland/SEZ Mapping/Verification (existing work included in the Design Workshop scope to assist with development of conceptual design plans plus supplemental wetland delineation work as required by the NEPA lead agency)
- Floodplain Mapping/Verification. Much of the site is currently mapped by FEMA as a Special Flood Hazard Area, Zone A. Available information related to the FEMA mapping will be reviewed and used, along with the best available topographic information (e.g., topo survey completed by Design Workshop and Letter of Map Amendment prepared for parcel west of Griff Creek), to delineate the 100-year floodplain extents. To determine whether existing mapping can be amended, supplemental surveys are proposed for use during future planning and design efforts.
- Initial Backshore Boundary Assessment. A preliminary delineation of the Backshore Boundary will be provided, as based on field indicators of wave run up, such as high water marks, and areas of instability. To determine whether existing backshore mapping can be amended, wave run up calculations will be performed as part of this preliminary assessment to support future planning and design efforts.
- Biological Resources Assessment (including Tahoe Yellow Crest Survey assuming improvements may increase public access to beach areas)
- Cultural Resources Assessment
- Tribal Consultation (California AB 52 on behalf of CEQA lead agency)

Additional studies required for the NEPA lead agency may include: preparation of agency specific biological resources reports such as Biological Evaluation (USFS) or Biological Assessment; Air Quality

Assessment; Hazardous Waste Initial Site Assessment, and preparation of agency specific cultural resources reports for Section 106 compliance. If needed, these tasks will be wrapped into the list of studies identified above or included as analysis in the Environmental Documentation (IS/IEC/EA) described below.

#### Task 3: Environmental Analysis of Conceptual Design/Improvements (2026)

Following development of conceptual design/improvement plans, resource specific analysis of potential project impacts will be completed for each resource that may be impacted by physical or operational changes to the Beach. Examples include: analysis of stormwater treatment systems that may benefit water quality/reduce sediment delivery to Griff Creek and/or Lake Tahoe; visual mass calculations for proposed improvements; evaluation of potential changes to the course or flow of 100-year flood waters; and VMT and parking demand analysis. The draft Analysis will be reviewed with agency staff and updated as needed for use in the CEQA/TRPA/NEPA environmental documentation deliverables.

#### Task 4: Environmental Documentation – CEQA Initial Study and TRPA Initial Environmental Checklist and NEPA Environmental Assessment (2026)

Project improvements are not expected to have significant impacts that cannot be avoided or mitigated to a less than significant level. Therefore, the environmental review will be prepared using the CEQA Initial Study (IS), TRPA Initial Environmental Checklist (IEC) and NEPA Environmental Assessment (EA) to allow for adoption of a CEQA Negative Declaration (or Mitigated Negative Declaration), TRPA Finding of No Significant Effect (FONSE) and NEPA Finding of No Significant Impact (FONSI). The level of detail for each checklist question will be determined based on the potential for significant environmental impact. Resource areas with the greatest potential for impact (e.g., recreation, traffic and parking, soils/water quality, hydrology, scenic resources) will include the most detailed analysis. Resource areas with little to no potential for significant impacts (e.g., population, housing, utilities, hazards, etc.) will be documented with a simple check mark in the IS/IEC form and explanation of no impact within the NEPA supplemental analysis. Should any potentially significant impacts be identified, revisions to the project design will be proposed to reduce impacts to a less than significant level. Draft IS/IEC/EA documents will be prepared and revised following agency review.

#### Task 5: Prepare Responses/Decision Documents (2026)

Public circulation of the CEQA and NEPA documentation will be followed by preparation of a final package of documents for use by agency decision makers (up to 40 hours are budgeted for responding to comments and updating the environmental documentation for use in agency decision hearings). Should it be requested, up to 24 hours of assistance will be provided to prepare agency staff reports for the hearings.

## Cost Budget

| Task  | Subtask   | Hauge Brueck Associates |                |            |          | Subcontractors |              |                  |              |                 | Total Labor | Direct Costs* | Total Costs |
|---|---|-------------------------|----------------|------------|----------|----------------|--------------|------------------|--------------|-----------------|-------------|---------------|-------------|
|   |   | Manager                 | Senior Planner | Senior Bio | CAD/GIS  | LSC            | Balance PLRM | Balance Flood/BS | Souza Scenic | Hilton Cultural |             |               |             |
| 1   | <b>Project Initiation/Administration/Meetings</b>         |                         |                |            |          |                |              |                  |              |                 |             |               |             |
|   | Kick-Off Meeting  | 2                       |                |            |          |                |              |                  |              |                 | 2           | \$ -          | \$ 400      |
|   | Initial IS/IEC/EA Project Description                     | 4                       |                |            |          |                |              |                  |              |                 | 4           | \$ -          | \$ 800      |
|   | Project Coordination Meetings (up to 5 one hour meetings) | 5                       |                |            |          |                |              |                  |              |                 | 5           | \$ -          | \$ 1,000    |
|   | <i>Sub-total Task 1</i>                                   | 11                      | 0              | 0          | 0        | 0              | 0            | 0                | 0            | 0               | 11          | \$ -          | \$ 2,200    |
| 2   | <b>Data Collection and Site Assessment</b>                |                         |                |            |          |                |              |                  |              |                 |             |               |             |
|   | Collect and Review Existing Data/Permits                  | 2                       |                |            |          |                |              |                  |              |                 | 2           | \$ -          | \$ 400      |
|   | Traffic and Parking                                       | 1                       |                |            |          | 32             |              |                  |              |                 | 33          | \$ -          | \$ 5,480    |
|   | Stormwater/Sediment/PLRM Assessment                       | 1                       |                |            |          |                | 40           |                  |              |                 | 41          | \$ -          | \$ 6,800    |
|   | Scenic Assessment (Shoreland Vis Mag)                     | 1                       |                |            |          |                |              |                  | 20           |                 | 21          | \$ -          | \$ 2,700    |
|   | Land Capability/Coverage (Part of Design Grant)           |                         |                |            |          |                |              |                  |              |                 | 0           | \$ -          | \$ -        |
|   | Floodplain Mapping/Verification                           | 1                       |                |            |          |                |              | 24               |              |                 | 25          | \$ -          | \$ 4,160    |
|   | Backshore Boundary Verification                           | 1                       |                |            |          |                |              | 24               |              |                 | 25          | \$ -          | \$ 4,160    |
|   | Biological Resources Assessment                           | 1                       |                | 32         | 4        |                |              |                  |              |                 | 37          | \$ 200        | \$ 5,920    |
|   | Cultural Resource Assessment                              | 1                       |                |            | 4        |                |              |                  |              | 32              | 37          | \$ 500        | \$ 4,300    |
|   | <i>Sub-total Task 2</i>                                   | 9                       | 0              | 32         | 8        | 32             | 40           | 48               | 20           | 32              | 221         | \$ 700        | \$ 33,920   |
| 3   | <b>Environmental Analysis</b>                             |                         |                |            |          |                |              |                  |              |                 |             |               |             |
|   | Traffic and Parking Analysis                              | 2                       |                |            |          | 14             |              |                  |              |                 | 16          | \$ -          | \$ 2,710    |
|   | Stormwater/Sediment/PLRM Analysis                         | 2                       |                |            |          |                | 20           |                  |              |                 | 22          | \$ -          | \$ 3,700    |
|   | Scenic Resources Analysis (Vis Mag System)                | 4                       |                |            |          |                |              |                  | 12           |                 | 16          | \$ -          | \$ 2,300    |
|   | Land Capability/Coverage Analysis                         | 8                       |                |            |          |                |              |                  |              |                 | 8           | \$ -          | \$ 1,600    |
|   | Floodplain and Backshore Analysis                         | 2                       |                |            |          |                |              | 16               |              |                 | 18          | \$ -          | \$ 3,040    |
|   | Biological Resources Analysis                             | 2                       |                | 24         |          |                |              |                  |              |                 | 26          | \$ -          | \$ 4,240    |
|   | Cultural Resources Analysis/Tribal Consultation           | 2                       |                |            |          |                |              |                  |              | 24              | 26          | \$ -          | \$ 2,800    |
|   | <i>Sub-total Task 3</i>                                   | 22                      | 0              | 24         | 0        | 14             | 20           | 16               | 12           | 24              | 132         | \$ -          | \$ 20,390   |
| 4   | <b>Draft IS/IEC/EA</b>                                    |                         |                |            |          |                |              |                  |              |                 |             |               |             |
|   | Prepare Admin Draft IS/IEC                                | 42                      | 32             |            | 4        |                |              |                  |              |                 | 78          |               | \$ 13,920   |
|   | Revise and Produce/Circulate Draft CEQA/NEPA Docs         | 24                      | 20             |            |          |                |              |                  |              |                 | 44          | \$ 200        | \$ 8,200    |
|   | <i>Sub-total Task 4</i>                                   | 66                      | 52             | 0          | 4        | 0              | 0            | 0                | 0            | 0               | 122         | \$ 200        | \$ 22,120   |
| 5   | <b>Respond to Comments/Decision Documents</b>             |                         |                |            |          |                |              |                  |              |                 |             |               |             |
|   | Prepare Responses to Comments/Final Doc                   | 12                      | 12             | 4          |          | 2              | 4            | 4                | 2            | 2               | 42          | \$ -          | \$ 7,060    |
|   | Update IS/IEC/EA - Assist Agency staff with Staff Reports | 12                      | 12             |            |          |                |              |                  |              |                 | 24          | \$ -          | \$ 4,320    |
|   | <i>Sub-total Task 5</i>                                   | 24                      | 24             | 4          | 0        | 2              | 4            | 4                | 2            | 2               | 66          | \$ -          | \$ 11,380   |
|   | <b>Total Hours</b>  | 132                     | 76             | 60         | 12       | 48             | 64           | 68               | 34           | 58              | 552         | \$ 900        | \$ 90,010   |
|   | <b>Staff Rates</b>  | \$ 200                  | \$ 160         | \$ 160     | \$ 100   | \$ 165         | \$ 165       | \$ 165           | \$ 125       | \$ 100          |             |               |             |
|   | <b>Total Labor Costs</b>                                  | \$ 26,400               | \$ 12,160      | \$ 9,600   | \$ 1,200 | \$ 7,920       | \$ 10,560    | \$ 11,220        | \$ 4,250     | \$ 5,800        |             |               |             |
| Note: * Direct Costs include out-of-pocket expenses, such as travel, supplies, printing, mileage, photo development, and rentals. |   |                         |                |            |          |                |              |                  |              |                 |             |               |             |

# HAUGE BRUECK

## A S S O C I A T E S

### 2025 RATE SCHEDULE

| CLASSIFICATION                    | HOURLY BILLING RATE |
|-----------------------------------|---------------------|
| ASSOCIATE I                       | \$40                |
| ASSOCIATE II                      | \$50                |
| ASSOCIATE III<br>(LYNCH)          | \$70                |
| ASSOCIATE IV<br>(Johnstone)       | \$80                |
| ASSOCIATE V                       | \$100               |
| ASSOCIATE VI<br>(HINTON - GIS)    | \$110               |
| ASSOCIATE VII                     | \$120               |
| ASSOCIATE VIII                    | \$140               |
| ASSOCIATE IX<br>(VENTURA, ALLING) | \$160               |
| ASSOCIATE X                       | \$180               |
| ASSOCIATE XI<br>(Brueck)          | \$200               |
| ASSOCIATE XII                     | \$220               |

(Updated Annually)

Hourly billing rates include labor and overhead (e.g., office space, office supplies, computers, phones, and incidentals).

Mileage billed at IRS rates.

Other direct costs (ODC) billed at actual cost (e.g., printing, travel and subcontractors).



**NORTH TAHOE  
PUBLIC UTILITY DISTRICT**

**DATE:** June 10, 2025

**ITEM:** F-6

**FROM:** Planning and Engineering Department

**SUBJECT:** Authorize the General Manager to Execute Three (3) Additional One-Year Term Extensions to the District Snow Removal Contract

**RECOMMENDATION:**

Authorize the General Manager to execute three additional one-year terms to the NTPUD Snow Removal 2022-2024 Seasons Contract with B&G Excavation, Inc.

**DISCUSSION:**

At the August 9, 2022 Board of Directors Meeting, the Board authorized the General Manager to execute the NTPUD Snow Removal 2022-2024 Seasons contract with B&G Excavation, Inc. The District had publicly bid this contract in accordance with the Public Contracting Code. The initial three-year term of the contract has been successfully completed by the contractor. The awarded contract includes three 1-year extensions of the contract, executable by mutual agreement with a cost escalation clause. The contract award at the August 8, 2022 Board Meeting did not include specific authorization for the General Manager to execute the additional three 1-year terms. Staff is requesting that the Board authorize the General Manager to execute these additional terms in accordance with the contract provisions.

**FISCAL ANALYSIS:**

The budget for the proposed one-year contract extension, as provided for in the awarded snow removal contract, for the 2025/26 season is included in the Fiscal Year 2025/26 Operating Budget, in the amount of \$143,430, between the Base, Recreation, and Utilities funds.


**STRATEGIC PLAN ALIGNMENT:**

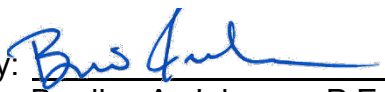
Goal 1: Provide safe, efficient, sustainable water and wastewater services focusing on industry best practices and continuous improvement.

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities.

**MOTION:** Approve Staff Recommendation.

## REVIEW TRACKING:

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

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

Reviewed By:   
Patrick Grimes  
Chief Financial Officer



## **NORTH TAHOE PUBLIC UTILITY DISTRICT**

**DATE:** June 10, 2025

**ITEM:** F-7

**FROM:** Office of the General Manager

**SUBJECT:** Approve Multiple Personnel Changes including Job Descriptions, Wage Ranges, Incentive Certification Program Changes, and an Updated Organizational Chart; Authorize the General Manager to Execute a Side-Letter with Local 39; and Adopt Resolution 2025-10 – Adopting an Amended Publicly Available Pay Schedule for All Employees for Fiscal Year 2024-2025

### **RECOMMENDATION:**

That the Board of Directors approve multiple personnel changes, effective June 8, 2025, by taking the following actions:

- 1) Approve the Asset Management Technician I/II position including:
  - a. Job description
  - b. Wage range
  - c. Incentive certification program list for the position
- 2) Approve changes to the Customer Service Division including:
  - a. Job description modifications for the Customer Service Representative I/II, Customer Service Team Lead, and Customer Account Manager
  - b. Wage ranges for the Customer Service Representative II, Customer Service Team Lead, and Customer Account Manager
  - c. Amended incentive certification program list for the Customer Service Representative I/II and Customer Service Team Lead
- 3) Approve changes to the Accounting/Finance Division including:
  - a. Lead General Ledger Accountant job description
  - b. Wage ranges for the Lead General Ledger Accountant and Controller
  - c. Incentive certification program list for the Lead General Ledger Accountant
- 4) Approve the Government & Community Affairs Manager position including:
  - a. Job description
  - b. Wage range
- 5) Approve an updated District Organizational Chart
- 6) Authorize the General Manager to execute a side-letter with Local 39 to incorporate the approved changes
- 7) Adopt Resolution 2025-10 – Adopting an amended Publicly Available Pay Schedule for All Employees for Fiscal Year 2024-2025 as required by CalPERS

### **BACKGROUND:**

Consistent with the District's Strategic Plan, staff recognizes the importance of reviewing the District's organizational structure for personnel gaps, technical needs, and the required skills to meet the District's core functions and strategic priorities on a regular basis. Over the course of the Fiscal Year (FY) 2025-2026 budgeting process, staff identified and discussed

with the Board of Directors four major areas to be addressed: (1) Computerized Maintenance Management System (CMMS) responsibilities as well as (2) Customer Service, (3) Accounting/Finance, and (4) Public Information/Legislative Affairs.

(1) CMMS – Asset Management Technician I/II:

The District's implementation of CMMS has transformed the tasks and responsibilities to support this system for the District over the past few years. With the recent retirement of the Utility Operations Coordinator, this presents an opportunity to review and propose changes to the structure to better support this system for the District. CMMS has primarily been supported by an independent contractor who has provided technical expertise, but with limited availability for CMMS operations, reporting, and updates. To improve and ensure timely and adequate management, oversight, and efficiency of CMMS and to develop the in-house CMMS technical expertise, staff is proposing the addition of the Asset Management Technician I/II position.

The proposed FY 24/25 wage ranges for the Asset Management Technician I & II positions are based on market comparisons and internal equity analysis. They are listed in the table below:

| Position                       | Proposed Bi-Weekly Wage Range Schedule |          |          |          |          |          |
|--------------------------------|--|----------|----------|----------|----------|----------|
|                                | Step 1                                 | Step 2   | Step 3   | Step 4   | Step 5   | Step 6   |
| Asset Management Technician I  | 2,889.60                               | 3,033.60 | 3,184.80 | 3,344.00 | 3,511.20 | 3,686.40 |
| Asset Management Technician II | 3,321.60                               | 3,487.20 | 3,660.80 | 3,843.20 | 4,035.20 | 4,236.80 |

The proposed incentive certification program for the Asset Management Technician I/II position is in the same classification as the OIT Technician I/II position. Additional certification opportunities, focused on CMMS, have been added to the incentive certification program list, which is attached to this report.

The proposed addition of the Asset Management Technician I/II position does not result in an increase in headcount or a change in the number of Full-Time Equivalent (FTE) employees, as this position replaces the vacancy left by the Utility Operations Coordinator position.

(2) Customer Service

With the retirement of the Utility Operations Coordinator, there are select tasks still necessary for District operations that were the responsibility of the Utility Operations Coordinator position and are not well suited to be transferred to the new Asset Management Technician I/II position. These responsibilities, primarily focused on internal and external customer coordination, will be transferred to the Customer Service Division and necessitate updates to the job descriptions for the Customer Service Representative I/II, Customer Service Team Lead, and Customer Account Manager positions. With these job description updates, staff also took the opportunity to update and amend the job descriptions to better reflect the positions' current and existing duties and operational practices.

Based on the job description changes, market comparisons, internal equity analysis, and negotiations with Local 39, the proposed FY 24/25 wage ranges for the Customer Service positions are listed in the table below:



| Position                           | Proposed Bi-Weekly Wage Range Schedule |          |          |          |          |          |
|------------------------------------|--|----------|----------|----------|----------|----------|
|                                    | Step 1                                 | Step 2   | Step 3   | Step 4   | Step 5   | Step 6   |
| Customer Service Representative II | 2,300.00                               | 2,414.40 | 2,534.40 | 2,660.80 | 2,793.60 | 2,932.80 |
| Customer Service Team Lead         | 2,932.80                               | 3,079.20 | 3,232.80 | 3,394.40 | 3,564.00 | 3,741.60 |
| Customer Account Manager           | 3,787.20                               | 3,976.00 | 4,174.40 | 4,382.40 | 4,600.80 | 4,830.40 |

The proposed incentive certification program list modifications for the Customer Service Representative I/II and Customer Service Team Lead reflects the focus on the clerical and administrative nature of the position and removes forklift operation responsibilities. The proposed incentive certification program list for the administrative group, which includes Customer Service and Accounting/Finance, is attached to this report.

**(3) Accounting/Finance – Lead General Ledger Accountant and Controller:**

The growing complexity and associated technical demands of the Accounting and Finance Department, which include governmental reporting, critical oversight, grant management, and compliance issues; require an increased technical skill level.

Staff proposes the addition of the Lead General Ledger Accountant position to address this need. The position will be advertised internally as a promotion for one of our two current General Ledger Accountants and will not change the number of FTEs. This position will report to the Controller, whose responsibility it is to oversee the complex tasks and demands of the Department.

Based on market comparisons, internal equity analysis, and negotiations with Local 39, the proposed FY 24/25 wage ranges for the Lead General Ledger Accountant and the Controller positions are listed in the table below:

| Position                       | Proposed Bi-Weekly Wage Range Schedule |          |          |          |          |          |
|--------------------------------|--|----------|----------|----------|----------|----------|
|                                | Step 1                                 | Step 2   | Step 3   | Step 4   | Step 5   | Step 6   |
| Lead General Ledger Accountant | 3,696.00                               | 3,880.80 | 4,073.60 | 4,277.60 | 4,491.20 | 4,715.20 |
| Controller                     | 4,956.80                               | 5,204.00 | 5,464.00 | 5,736.80 | 6,023.20 | 6,324.00 |

The proposed incentive certification program for the Lead General Ledger Accountant would be the same as the existing General Ledger Accountant and the rest of the administrative group, including Customer Service.

**(4) Public Information/Legislative Affairs – Government & Community Affairs Manager:**

The District's need for general communications, strategic interactions in community initiatives, legislative affairs support, and grant pursuit has grown significantly. This includes messaging and interacting with a variety of stakeholders, ranging from the local rate payers to a larger audience, including news outlets, governmental agencies, and elected officials and staffers. The demands associated with coordinating and executing these initiatives require a higher-level skill set and managerial responsibility than is currently considered for the existing Public Information Officer position.

Staff proposes re-classing the existing Public Information Officer position into a new, more senior, Government & Community Affairs Manager. No additional FTEs would be added by making this change.

Based on market comparisons and internal equity analysis, the proposed FY 24/25 wage range for the Government & Community Affairs manager position is listed in the table below:

| Position                               | Proposed Bi-Weekly Wage Range Schedule |          |          |          |          |          |
|--|--|----------|----------|----------|----------|----------|
|  | Step 1                                 | Step 2   | Step 3   | Step 4   | Step 5   | Step 6   |
| Government & Community Affairs Manager | 5,408.80                               | 5,679.20 | 5,962.40 | 6,260.00 | 6,572.80 | 6,900.80 |

The proposed personnel changes including job descriptions, wage ranges, and modifications to the certification incentive program for union represented positions, have been reviewed and agreed to with Local 39 via formal Meet and Confer meetings. The proposed changes were also discussed and reviewed by the Personnel Committee.

If the proposed changes are approved, recruiting for the Asset Management Technician I/II will begin immediately and the Lead General Ledger Accountant Position will be posted internally.

### **FISCAL ANALYSIS:**

The necessary budget for the proposed items is considered in the FY 25/26 Operating Budget. The financial impact of the proposed changes to the remainder of the FY 24/25 Operating Budget is de minimis.

### **STRATEGIC PLAN ALIGNMENT:**

Goal 1: Provide safe, efficient, sustainable water and wastewater services with a focus on industry best practices and continuous improvement – Objective B: Optimize preventative maintenance of District utility system assets.

Goal 3: Enhance District governance and partnerships – Objective A: Maintain best practices in public agency governance throughout all levels of the District; and – Objective C: Monitor and advocate for Federal, State, and Local legislation; and actively pursue relevant grant opportunities that support District priorities.

Goal 4: Sustain and strengthen organizational resources, expertise, and culture – Objective A: Ensure the District can recruit and retain a qualified and skilled workforce – Tactic 1: Maintain competitive wages and benefits – Activity b: Whenever position vacancies occur, review job descriptions for accuracy and department needs and salary is appropriate and competitive; and – Tactic 4: Annually review organization chart and evaluate personnel gaps, technical needs and skills to meet District core function and priorities; and – Objective B: Maintain a culture of an empowered and professional workforce; and – Objective C: Maintain excellence in all internal and external District communications; and – Objective F: Ensure the District's support facilities are well maintained and adequate for all operations – Tactic 2: Ensure timely maintenance, service cycles, and replacement by leveraging a computerized maintenance management system.


### **ATTACHMENTS:**

- Proposed Job Description Additions and Changes:
  - Asset Management Technician I/II
  - Customer Service Representative I/II (clean and redline versions)
  - Customer Service Team Lead Job Description (clean and redline versions)
  - Customer Account Manager Job Description (clean and redline versions)
  - Lead General Ledger Accountant Job Description
  - Government & Community Affairs Manager Job Description

- Proposed Incentive Certification Program Lists (clean and redline versions)
  - Information Technology Classifications
  - Administrative Classifications
- Proposed Organizational Chart
- Resolution 2025-10 Adopting Amended Publicly Available Pay Schedule
- Proposed Wage Ranges
  - Management/Exempt (Confirmation of Understanding)
  - Classified (Memorandum of Understanding with Local 39)

**REVIEW TRACKING:**

Submitted By:   
\_\_\_\_\_  
Kim Harris  
Human Resources Manager

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



## Asset Management Technician I/II

### DEFINITION:

Under the general direction of the Operational & Information Technology (O&IT) Manager, performs technical and administrative work in the development, implementation and maintenance of the District's Computerized Maintenance Management System (CMMS) and Geographic Information System (GIS) for the management of assets and work operations.

### SUPERVISION RECEIVED AND EXERCISED:

Receives general direction from the O&IT Manager. Exercises no direct supervision over staff. Exercises independent and direct supervision of contractors and consultants. Exercises technical and functional direction and provides training, as necessary to District staff.

### CLASS CHARACTERISTICS:

This is a fully qualified journey-level classification responsible for performing the full range of assigned duties. Positions at this level work independently, and exercise judgment and initiative, receiving only occasional instruction or assistance as new or unusual situations arise, and are fully aware of the operating procedures and policies of the work unit.

### EXAMPLES OF ESSENTIAL FUNCTIONS (Illustrative Only):

*Reasonable accommodation may be provided, on a case-by-case basis, to enable individuals with disabilities to perform the essential functions of the job.*

- Develops and maintains asset management databases and/or associated applications for the Utility and Recreation, Parks & Facilities departments. Meets with departments to identify processes for capturing data, producing reports and tracking results.
- Provides technical assistance and training in the operation, configuration, diagnostics, and troubleshooting of the asset management programs; develops and maintains training materials and standard operating procedures for the asset program.
- Coordinates with internal departments to gather asset information to populate a comprehensive database as the foundation for the Computerized Maintenance Management System (CMMS).
- Reviews Work Orders and Service Requests to ensure quality of workflow and provides necessary comments, training and/or corrections to situations as needed.
- Reviews maintenance records; inputs data into the CMMS to provide up-to-date maintenance and repair histories; maintains CMMS database, ensuring entered information is complete and accurate.
- Works with internal departments to incorporate preventative and recurring maintenance activities into the CMMS.
- Reviews equipment records and asset records, and similar information for accuracy and completeness.

- Assists in maintenance of the GIS and with Department projects i.e. computer applications, archiving, filing, report generating, meter transponder input, and document prep for scanning, and other projects as assigned.
- Communicates and assists with program vendors' technical support staff to ensure upgrades, modifications, and technical issues are addressed appropriately.
- Creates routine and special maintenance reports for tracking operational duties combined with labor and cost tracking, through the use of asset management programs.
- Assists with department calendars which include events such as on-call schedules and other operational activities.
- Prepares maintenance time and materials billings from work orders; reviews for accuracy and submits to accounting.
- Coordinates information from separate databases for billing and operational data collection in the CMMS and accounting system including customer integration for processing service requests. Relates GIS with CCTV Sewer inspection software for exporting sewer video data with CMMS for work order and inspection history. Relates vehicle fueling data between systems.
- Assists and supports all aspects of the District's Operational and Information Technology system which include but are not limited to personal computer systems, imaging systems, cyber and facility security systems, software, telephone and internet systems.
- Performs other related duties as assigned.

#### **Asset Management Technician II additional essential functions:**

- Coordinates on-site installation, integration, testing, and services performed by outside consultants and contractors.
- Creates and maintains department calendars which include events such as on-call schedules and other operational activities.
- Supports the GIS program by incorporating new data into existing map layers, making data corrections, performing quality control and developing and maintaining associated base map control.
- Prepares updates to facility maps and associated asset data using the District's GIS software as necessary to include as-built information.
- Assists with evaluating, troubleshooting, and diagnosing computer hardware, software and network connectivity problems; resolves complex problems related to local, virtual, and wide area networks, switches, computers, printers, servers, software, peripherals, and other related equipment.
- Maintains and updates District utility mapping and map filing systems; oversees mapping projects and approves work of contracted resources.
- Develop training documentation and conduct regular, scheduled training courses for District staff.

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| <b>MINIMUM QUALIFICATIONS:</b> |
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*Any combination of education and/or experience that provides the required knowledge, skills, and abilities to perform the essential functions of the position. A typical combination includes:*

#### **EDUCATION AND EXPERIENCE:**

Equivalent to a bachelor's degree from an accredited four-year college or university with a major in computer science or information systems and two (2) years of professional experience in support of IT and OT systems, working knowledge of Microsoft operating systems and productivity tools such as Microsoft Office.

#### **KNOWLEDGE OF:**

- Principles of asset processes and data flow.
- Standard operating procedures for work order development and processing.
- CMMS software and hardware systems including implementation and maintenance.
- Basic geographic information system (GIS) concepts, principles, and analytical techniques, including computerized mapping and attribute-data conversion, manipulation and analysis.
- Principles and practices of relational database design and development.
- Demonstrated understanding of CMMS and GIS system information and data security.
- SQL query fundamentals and report building.
- Key Performance Indicator (KPI) and dashboarding principles.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.
- Basic accounting principles and practices.
- District and mandated safety rules, regulations, and protocols.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, relevant to work performed.

#### **ABILITY TO:**

- Coordinate the collection of capital asset information; develop and employ methods that ensure accurate data collection.
- Assist users in understanding the development, implementation, and maintenance of the CMMS for managing District assets.
- Utilize the CMMS to capture asset data to help streamline capital planning, track condition data, preventative maintenance schedules, and maintenance costs.
- Train various user groups in the proper use of the CMMS.
- Develop recommendations for key problem areas and implement and/or monitor changes.
- Prepare clear and concise reports, tables, schedules, summaries, and other materials in statistical and narrative form.
- Understand the operations of the District and collect, interpret and integrate relevant data from multiple sources.

- Write and process service work orders for customers and preventive/predictive maintenance.
- Perform administrative tasks in support of department operations.
- Organize and prioritize your work tasks, including the ability to handle unexpected emergencies and interruptions throughout the workday.
- Maintain and update CMMS database information.
- Perform mathematical computations accurately and quickly.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

#### LICENSES AND CERTIFICATIONS:

- Possession of a valid driver's license along with a driving record acceptable to the District and the District's insurance carrier.

#### TOOLS AND EQUIPMENT USED:

Personal computer, Microsoft Windows based software, Microsoft Office 365, GIS mapping software, CMMS, Crystal Reporting and various enterprise software programs: fax, copy machine, calculator; motor vehicle; phone; cell phone; mobile radio, tablet, etc.

#### PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job in compliance with the Americans with Disabilities Act (ADA) requirements. Reasonable accommodation may be provided, on a case-by-case basis, to enable individuals with disabilities to perform the essential functions.

Work is performed mostly in an office setting. Some outdoor work is required for on-site troubleshooting at District facilities; must be physically able to enter vaults and pump stations, climb ladders, and work over, under, and around equipment in adverse field conditions. Must possess mobility to work in a standard office setting and use standard office equipment, including a computer and to operate a motor vehicle to visit various District and meeting sites; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. The employee must possess the ability required to sit; climb or balance; stoop, bend, kneel, crouch, or crawl; talk or hear, and smell. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus. The employee will occasionally be required to lift, carry, push, and pull materials and objects weighing up to 50 pounds.

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| <b>ENVIRONMENTAL CONDITIONS:</b> |
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Employees work mainly in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives over the course of performing the work.

While performing the duties of this job, employees occasionally work in outside weather conditions exposed to hot, cold, wet and/or humid conditions and can be exposed to dust, pollen, and fumes. Employees occasionally work around moving mechanical parts and in high, precarious places and are occasionally exposed to fumes or airborne particles, toxic or caustic chemicals, risk of electrical shock, and vibration.





## Customer Service Representative I/II

### DEFINITION:

Under immediate (Customer Service Representative I) to general (Customer Service Representative II) supervision, performs a variety of routine to moderate office support activities and clerical accounting duties for the District, which include telephone and counter reception, word processing, data entry and organization, receipt of payments, record keeping, and filing; provides information to the public and District staff including posting payments; and providing customers and title companies with information regarding utility billing and amounts owed.

### SUPERVISION RECEIVED AND EXERCISED:

Receives immediate (Customer Service Representative I) to general (Customer Service Representative II) supervision from assigned supervisory or management staff. Exercises no direct supervision over staff.

### CLASS CHARACTERISTICS:

Customer Service Representative I: This is the entry-level classification in the customer service series. Initially, under close supervision, incumbents learn and perform routine administrative and office support duties. As experience is gained, assignments become more varied, complex, and difficult; close supervision and frequent review of work lessen as an incumbent demonstrates skill to perform the work independently. Positions at this level usually perform most of the duties required of the positions at the Customer Service Representative II level but are not expected to function at the same skill level and usually exercise less independent discretion and judgment in matters related to work procedures and methods. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained as they arise.

Customer Service Representative II: This is the fully qualified journey-level classification in the customer service series. Positions at this level are distinguished from the Customer Service Representative I level by the performance of the full range of duties as assigned, working independently, and exercising judgment and initiative. Positions at this level receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the work unit.

Positions in the Customer Service Representative I/II class series are flexibly staffed; positions at the Customer Service Representative II level are normally filled

by advancement from the Customer Service Representative I level; progression to the Customer Service Representative II level is dependent on (i) management affirmation that the position is performing the full range of duties assigned to the classification; (ii) satisfactory work performance; and (iii) the incumbent meeting the minimum qualifications for the classification including any licenses and certifications.

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| EXAMPLES OF ESSENTIAL FUNCTIONS (Illustrative Only): |
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*Reasonable accommodations may be made, on a case-by-case basis, to enable individuals with disabilities to perform the essential functions of the job.*

*Positions at the Customer Service Representative I level may perform some of these duties and responsibilities in a learning capacity.*

- Answers telephones; replies to customer inquiries; researches and investigates customer inquiries and complaints; resolves and/or refers to various departments for resolution.
- Responds to inquiries from District staff, developers, contractors, architects, and the general public regarding District regulations related to construction, alteration and maintenance of water and wastewater lines and appurtenances, installation, repairs and testing of water and wastewater lines and grease interceptors.
- Gathers information from a variety of sources for the completion of forms, records, applications, and other documents; contacts individuals to obtain additional information as needed.
- Prepares various documents from drafts, notes, dictation, or brief instructions, which may include reports, records, forms, notices, and meeting minutes.
- Performs other routine clerical support work as required, which may include but is not limited to copying documents, filing/retrieving files, processing mail, faxing information, collating documents, maintaining lists and logs, and scanning/imaging/indexing documents.
- Batches and verifies payments from wastewater and water customers; prepares deposits.
- Issues demands, final billing, sets up new accounts and processes transfer of ownership of existing customer accounts, as needed.
- Collects connection fees after verifying eligibility through the District's engineering and operations departments.
- Orders office supplies on a regular basis.
- Prepares and generates letters memoranda, and reports relating to wastewater and water inspection and testing, involving new construction and/or remodel work.
- Occasionally receives merchandise for District operations; scans receiving document into electronic folder and forwards receiving document to accounting.

- Receives and records service requests (SR) and forwards to the appropriate staff for resolution. Inputs SR utilizing preventative maintenance utility software. Performs follow-up contact with customer as needed.
- Assists with correction notices, document deficiencies, perform follow-up that results in compliance with District Ordinances permit conditions and applicable regulations and codes.
- Organizes and maintains assigned water, wastewater, recreation, and property information records and reports, including but not limited to updating parcel numbers.
- Work with Operations Department to coordinate and schedule wastewater tests, water turn-offs/turn-ons, various inspections, appointments and any follow-up requirements for District Ordinance utilizing software scheduling programs. Issues wastewater certificates for properties with wastewater air test compliance.
- Refers complaints of service failures or problems to appropriate staff and supervisor.
- Under the direction of management, handles dispatch of emergency calls and contacts all agencies required to be informed of such emergencies.
- Accepts applications and issues permits; locates mains and services for the issuance of permits and escrow clearance.
- Coordinates and schedules reservations for District owned and operated facilities within parks.
- Issues Resident Stickers; checks eligibility and enters data into automated system; generates system reports.
- Prepares parking fee deposits collected from various District parks and facilities and any other monies received by rangers.
- Performs daily errands; delivers and collects materials.
- Performs other related duties as assigned.

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| <b>MINIMUM QUALIFICATIONS:</b> |
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*Any Combination of education and/or experience that provides the required knowledge, skills, and abilities to perform the essential functions of the position. A typical combination includes:*

**EDUCATION AND EXPERIENCE:**

Customer Service Representative I/II – Equivalent to completion of the twelfth (12<sup>th</sup>) grade, and one (1) year of basic clerical and accounting duties, cash handling, and customer service experience.

Customer Service Representative I – One (1) year of basic clerical, accounting, and customer service experience.

Customer Service Representative II – Three (3) years of progressive clerical, accounting, and customer service experience, or two (2) years as a District Customer Service Representative I with demonstrated ability and knowledge.

*Positions at the Customer Service Representative I level may exercise some of these knowledge and abilities statements in a learning capacity.*

#### KNOWLEDGE OF:

- District services and operations.
- The District's service fee structure.
- Record-keeping procedures.
- District and mandated safety rules, regulations, and protocols.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.

#### ABILITY TO:

- Perform a diverse range of administrative and clerical tasks.
- Make accurate arithmetic computations.
- Receive, process and properly handle cash payments from clients.
- Generate system reports and format for use by assigned department.
- Schedule and calendar reservations for District owned and operated facilities within parks.
- Enter and retrieve data from a computer with sufficient speed and accuracy to perform assigned work.
- Maintain a variety of filing, record-keeping, and tracking systems.
- Understand and follow oral and written instructions.
- Organize own work, set priorities, and meet critical time deadlines.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

#### LICENSES AND CERTIFICATIONS:

- Possession of a valid driver's license along with a driving record acceptable to the District and the District's insurance carrier.

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| TOOLS AND EQUIPMENT USED: |
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Modern office equipment such as use of personal computer, word processing, phone, calculator, copy machine, fax machine, scanner, electronic filing system, and postage machine.

|                   |
|-------------------|
| PHYSICAL DEMANDS: |
|-------------------|

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job in compliance with the Americans with Disabilities Act (ADA) requirements. Reasonable accommodations may be made, on a case-by-case basis, to enable individuals with disabilities to perform the essential functions.

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects weighing up to 20 pounds.

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| ENVIRONMENTAL CONDITIONS: |
|---------------------------|

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.



## Customer Service Representative I/II

### DEFINITION:

Under immediate (Customer Service Representative I) to general (Customer Service Representative II) supervision, performs a variety of routine to moderate office support activities and clerical accounting duties for the District, which include telephone and counter reception, word processing, data entry and organization, receipt of payments, record keeping, and filing; ~~and~~ provides information to the public and District staff including posting payments; and providing customers and title companies with information regarding utility billing and amounts owed.-

### SUPERVISION RECEIVED AND EXERCISED:

Receives immediate (Customer Service Representative I) to general (Customer Service Representative II) supervision from assigned supervisory or management staff. Exercises no direct supervision over staff.

### CLASS CHARACTERISTICS:

Customer Service Representative I: This is the entry-level classification in the customer service series. Initially, under close supervision, incumbents learn and perform routine administrative and office support duties. As experience is gained, assignments become more varied, complex, and difficult; close supervision and frequent review of work lessen as an incumbent demonstrates skill to perform the work independently. Positions at this level usually perform most of the duties required of the positions at the Customer Service Representative II level but are not expected to function at the same skill level and usually exercise less independent discretion and judgment in matters related to work procedures and methods. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained as they arise.

Customer Service Representative II: This is the fully qualified journey-level classification in the customer service series. Positions at this level are distinguished from the Customer Service Representative I level by the performance of the full range of duties as assigned, working independently, and exercising judgment and initiative. Positions at this level receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the work unit.

Positions in the Customer Service Representative I/II class series are flexibly staffed; positions at the Customer Service Representative II level are normally filled

by advancement from the Customer Service Representative I level; progression to the Customer Service Representative II level is dependent on (i) management affirmation that the position is performing the full range of duties assigned to the classification; (ii) satisfactory work performance; and (iii) the incumbent meeting the minimum qualifications for the classification including any licenses and certifications.

|  |
|--|
| EXAMPLES OF ESSENTIAL FUNCTIONS (Illustrative Only): |
|--|

*Reasonable accommodations may be made, on a case-by-case basis, to enable individuals with disabilities to perform the essential functions of the job.*

*Positions at the Customer Service Representative I level may perform some of these duties and responsibilities in a learning capacity.*

- Answers telephones; replies to customer inquiries; researches and investigates customer inquiries and complaints; resolves and/or refers to various departments for resolution.
- Responds to inquiries from District staff, developers, contractors, architects, and the general public regarding District regulations related to construction, alteration and maintenance of water and wastewater lines and appurtenances, installation, repairs and testing of water and wastewater lines and grease interceptors.
- Gathers information from a variety of sources for the completion of forms, records, applications, and other documents; contacts individuals to obtain additional information as needed.
- Prepares various documents from drafts, notes, dictation, or brief instructions, which may include reports, records, forms, notices, and meeting minutes.
- Performs other routine clerical support work as required, which may include but is not limited to copying documents, filing/retrieving files, processing mail, faxing information, collating documents, maintaining lists and logs, and scanning/imaging/indexing documents, and ordering of supplies and forms.
- Batches and verifies payments from sewer wastewater and water customers; prepares deposits.
- Issues demands, final billing, sets up new accounts and processes transfer of ownership of existing customer accounts, as needed.
- Collects connection fees after verifying eligibility through the District's engineering and operations departments.
- Orders office supplies on a regular basis.
- Prepares and generates letters memoranda, and reports relating to sewer wastewater and water inspection and testing, involving new construction and/or remodel work.
- Occasionally, in the absence of the Purchasing personnel, receives merchandise for District operations; places scans receiving document information into accounting software electronic folder and forwards receiving



~~document to accounting; assists the Purchasing Department with quarterly inventory count.~~

- Receives and records service requests (SR) and forwards to the appropriate staff for resolution. Inputs SR utilizing preventative maintenance utility software. Performs follow-up contact with customer as needed.
- Assists with correction notices, document deficiencies, perform follow-up that results in compliance with District Ordinances permit conditions and applicable regulations and codes.
- Organizes and maintains assigned water, wastewater, recreation, and property information records and reports, including but not limited to updating parcel numbers.
- Schedules Work with Operations Department to coordinate and schedule wastewater tests, water turn-offs/turn-ons, various inspections, and appointments and any follow-up requirements for District Ordinance utilizing software scheduling programs. Issues wastewater certificates for properties with wastewater air test compliance.
- Refers complaints of service failures or problems to appropriate staff and supervisor.
- Under the direction of management, handles dispatch of emergency calls and contacts all agencies required to be informed of such emergencies.
- Accepts applications and issues permits; locates mains and services for the issuance of permits and escrow clearance.
- Coordinates and schedules reservations for all District owned and operated facilities within parks; ~~prepares calendar for Parks Department to use in staff scheduling.~~
- Issues Resident Stickers; checks eligibility and enters data into automated system; generates system reports.
- Prepares parking fee deposits collected from various District parks and facilities and any other monies received by rangers.
- Performs daily errands; delivers and collects materials; ~~collects parking gate fees at various District parks and facilities.~~
- Performs other related duties as assigned.

|                         |
|-------------------------|
| MINIMUM QUALIFICATIONS: |
|-------------------------|

*Any Combination of education and/or experience that provides the required knowledge, skills, and abilities to perform the essential functions of the position. A typical combination includes:*

EDUCATION AND EXPERIENCE:

Customer Service Representative I/II – Equivalent to completion of the twelfth (12<sup>th</sup>) grade,  
and one (1) year of basic clerical and accounting duties, cash handling, and customer service experience.



Customer Service Representative I – One (1) year of basic clerical, accounting, and customer service experience.

Customer Service Representative II – Three (3) years of progressive clerical, accounting, and customer service experience, or two (2) years as a District Customer Service Representative I with demonstrated ability and knowledge.

*Positions at the Customer Service Representative I level may exercise some of these knowledge and abilities statements in a learning capacity.*

#### KNOWLEDGE OF:

- District services and operations.
- The District's service fee structure.
- Record-keeping procedures.
- District and mandated safety rules, regulations, and protocols.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.

#### ABILITY TO:

- Perform a diverse range of administrative and clerical tasks.
- Make accurate arithmetic computations.
- Receive, process and properly handle cash payments from clients.
- Generate system reports and format for use by assigned department.
- Schedule and calendar reservations for District owned and operated facilities within parks.
- Enter and retrieve data from a computer with sufficient speed and accuracy to perform assigned work.
- Maintain a variety of filing, record-keeping, and tracking systems.
- Understand and follow oral and written instructions.
- Organize own work, set priorities, and meet critical time deadlines.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

#### LICENSES AND CERTIFICATIONS:

- Possession of a valid driver's license along with a driving record acceptable to the District and the District's insurance carrier.

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| TOOLS AND EQUIPMENT USED: |
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Modern office equipment such as use of personal computer, word processing, phone, calculator, copy machine, fax machine, scanner, electronic filing system, and postage machine.

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| PHYSICAL DEMANDS: |
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The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job in compliance with the Americans with Disabilities Act (ADA) requirements. Reasonable accommodations may be made, on a case-by-case basis, to enable individuals with disabilities to perform the essential functions.

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects weighing up to 20 pounds.

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| ENVIRONMENTAL CONDITIONS: |
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Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.



## Customer Service Team Lead

### DEFINITION:

Under direction leads, oversees and participates in the work of the Customer Services Representatives responsible for providing customer service and administrative support for all departments.

### SUPERVISION RECEIVED AND EXERCISED:

Receives direction from the Customer Account Manager.

Provides technical and functional direction over the Customer Service Representative.

May provide technical and functional direction over other professional and technical personnel.

### CLASS CHARACTERISTICS:

The Customer Service Team Lead is the advanced journey level classification in the Customer Service series. In addition to duties herein, incumbents at this level are expected to perform the full range of duties as the Customer Service Representative II and distinguished from other classes within the series by the level of responsibility assumed, complexity of duties assigned, independence of action taken, providing technical and functional direction over assigned staff and by the amount of time spent performing the duties. This class is distinguished from that of the Customer Service Representative series through its primary responsibility for prioritizing and leading a designated customer service and administrative support services assigned to tasks in that functional area.

### EXAMPLES OF ESSENTIAL FUNCTIONS (Illustrative Only):

*Reasonable accommodations may be made, on a case-by-case basis, to enable individuals with disabilities to perform the essential functions of the job.*

- Lead, plan, train, organize, review, and direct the work of Customer Service Representatives engaged in a variety of administrative tasks, accounting functions and customer service-related matters.

- Train assigned employees in their areas of work in customer service and administrative and accounting functions, including a variety of clerical tasks, accounting functions, and administrative work in answering phones, receiving the public, providing customer assistance, cashiering, data processing, bookkeeping, use of equipment, safety practices, and receiving materials and goods.
- Provide daily direction and communication to employees so that customer service and administrative support services are handled in a timely, efficient and knowledgeable manner.
- Provide feedback and coaching on a regular basis to each team member, ensuring that employees have appropriate training and resources to perform their job duties.
- Create and maintain a high-quality work environment so team members are motivated to perform at their highest level and respond to employee relation issues expressed by team members, using appropriate judgment in upward communication regarding department and employee concerns.
- Provide administrative support for all District departments and make recommendations for work procedures and processes that support the District's policies as needed.
- Engage in public outreach; respond to customer inquiries and requests expeditiously, utilizing a great deal of diplomacy.
- Assist Engineering Department in plan review to reduce burden of plan checking by the Engineering Department and provide a quick turnaround for the customer.
- Receives merchandise for District operations, scans receiving document into electronic folder and forwards receiving document to accounting.
- Processes customer payment batches; reviews and resolves discrepancies.
- Processes customer monthly automated payments, reviews and updates account information as needed.
- Creates or provides secondary review of entries and adjustments to customers' accounts including delinquent account fees and other account service fees.
- Runs delinquent customer reports for past due notifications and restrictions. Determines the dollar amount of tax liens to submit to the County annually; verifies property ownership and prepares adjustment forms for each account breaking out charges across service categories.
- Performs utility billing processing and reconciliations and resolves discrepancies.
- Manages temporary meter rental and meter reads, processes deposit payments and billing to customers.
- Assists customers, departments, and employees by providing answers and information regarding specific account information, discrepancies, and/or department specific issues and problems, customer set-up/maintenance and service rate changes including meter setup; researches issues regarding specific transactions; and updates related files and departments on action items.

- Issues equipment and clothing to new hires and replacements as needed; obtains necessary information for purchasing materials; maintains a log of clothing purchased for each eligible employee and the balance on his or her allowance account in accordance with District policy.
- Sets-up and revises vendor information in Accounts Payable module for compliance to ensure segregation of duties.
- Coordinates Customer Service Representatives in facilitating work needed by all departments.
- Perform other related duties as assigned.

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| MINIMUM QUALIFICATIONS: |
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*Any combination of education and/or experience that provides the required knowledge, skills, and abilities to perform the essential functions of the position. A typical combination includes:*

EDUCATION AND EXPERIENCE: High School diploma, GED or recognized equivalent. Minimum of five (5) years of responsible experience in fields related to the position. Any equivalent combination of education and experience.

KNOWLEDGE OF:

- Current applicable software programs, office management techniques and budgeting principles and practices. Requires excellent organization skills and the ability to prioritize and meet deadlines.
- A variety of sources for equipment, materials, goods and services commonly used by the District.
- District procurement rules and regulations.
- General understanding of the District's methods and techniques for procuring and monitoring goods and services.
- Business arithmetic and basic financial techniques.
- Understanding of purchase order process.
- Record-keeping principles and procedures.
- District and mandated safety rules, regulations, and protocols.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers, software programs, copiers, fax machines, etc. relevant to work performed.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.

ABILITY TO:

- Under limited direction, assume responsibility and make decisions related to administrative and customer services; plan, coordinate, and lead the work of

- support staff; analyze situations accurately and adopt effective courses of action.
- Coordinate, schedule and provide administrative support to various District departments as needed for absences, job vacancies, special projects or events, or peak times.
  - Assist with appeals, claims, public records requests, and other customer or public requests.
  - Provide information related to the use of District facilities and provide assistance with facility rentals; review issues with facility rentals with appropriate stakeholders.
  - Provide training to Customer Service Representatives as needed.
  - Engage in interpersonal communications, verbally and in writing with a diverse range of people, and maintain effective business relationships; identifying, analyzing, and independently solving a variety of moderately complex situations and problems.
  - Deal tactfully and courteously with the Board of Directors, District staff, customers and the general public; establish and maintain cooperative and effective working relationships.
  - Enter and retrieve data from a computer with sufficient speed and accuracy to perform assigned work.
  - Establish and maintain a variety of filing, record-keeping, and tracking systems.
  - Understand and follow oral and written instructions.
  - Organize own work, set priorities, and meet critical time deadlines.
  - Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
  - Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
  - Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
  - Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

#### LICENSES AND CERTIFICATIONS:

- California or Nevada Driver's License with an acceptable driving record at the time of appointment and throughout employment.
- Possession of, or the ability to obtain within six (6) months from date of hire, a certification in forklift operation.

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| TOOLS AND EQUIPMENT USED: |
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District or personal vehicle (mileage reimbursable), personal computer, including word processing, spreadsheet, databases and other software which supports job duties, email, social media, telephone, fax machine and scanner, and copy machines.

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| PHYSICAL DEMANDS: |
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The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job in compliance with the Americans with Disabilities Act (ADA) requirements. Reasonable accommodations may be made, on a case-by-case basis, to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to sit, talk, hear, use keyboard, view monitor, and use phones. The employee will occasionally be required to lift and/or move 15-35 pounds and may need to carry for approximate distance up to 50 feet, bend, reach with hands and arms, use fingers to write or type and handle or feel, walk, carry documents, crouch, stoop, kneel, climb stairs, use of step ladder in lifting and lowering of documents. Long periods of looking at computer monitor.

Requires routine use of office machinery such as computer, copier, hole punch, binding machine, calculator, fax machine, and postage machine.

Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

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| ENVIRONMENTAL CONDITIONS: |
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The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee may occasionally be exposed to dust, noise, pollens, and fumes. Exposure to various weather conditions including snow, rain, freezing temperatures. The noise level in the work environment is usually quiet to moderate.





## Customer Service Team Lead

### DEFINITION:

Under direction leads, oversees and participates in the work of the Customer Services Representatives responsible for providing customer service and administrative support for all departments.

### SUPERVISION RECEIVED AND EXERCISED:

Receives direction from the Chief Financial Officer Customer Account Manager.

Provides technical and functional supervision direction over the Customer Service Representative.

May provide technical and functional supervision direction over other professional and technical personnel.

### CLASS CHARACTERISTICS:

The Customer Service Team Lead is the advanced journey level classification in the Customer Service series. In addition to duties herein, incumbents at this level are expected to perform the full range of duties as the Customer Service Representative II and distinguished from other classes within the series by the level of responsibility assumed, complexity of duties assigned, independence of action taken, providing technical and functional direction over assigned staff and by the amount of time spent performing the duties. This class is distinguished from that of the Customer Service Representative series through its primary responsibility for prioritizing and leading a designated customer service and administrative support services assigned to tasks in that functional area.

### EXAMPLES OF ESSENTIAL FUNCTIONS (Illustrative Only):

*Reasonable accommodations may be made, on a case-by-case basis, to enable individuals with disabilities to perform the essential functions of the job.*

- Lead, plan, train, organize, review, and direct the work of Customer Service Representatives engaged in a variety of administrative tasks, accounting functions and customer service related matters.



- Train assigned employees in their areas of work in customer service and administrative and accounting functions, including a variety of clerical tasks, accounting functions, and administrative work in answering phones, receiving the public, providing customer assistance, cashiering, data processing, bookkeeping, use of equipment, safety practices, and receiving materials and goods.
- Provide daily direction and communication to employees so that customer service and administrative support services are handled in a timely, efficient and knowledgeable manner.
- Provide ~~performance~~ feedback and coaching on a regular basis to each team member, ensuring that employees have appropriate training and resources to perform their job duties.
- Create and maintain a high-quality work environment so team members are motivated to perform at their highest level and respond to employee relation issues expressed by team members, using appropriate judgment in upward communication regarding department and employee concerns.
- Provide administrative support for all District departments and make recommendations for work procedures and processes that support the District's policies as needed.
- Engage in public outreach; respond to customer inquiries and requests expeditiously, utilizing a great deal of diplomacy.
- Assist Engineering Department in plan review to reduce burden of plan checking by the Engineering Department and provide a quick turnaround for the customer.
- Receives merchandise for District operations, scans receiving document into electronic folder and forwards receiving document to accounting.
- ~~Work with Operations Department to coordinate and schedule sewer tests, and water turn-offs and turn-ons.~~
- Processes customer payment batches; reviews and resolves discrepancies.
- Processes customer monthly automated payments, reviews and updates account information as needed.
- Creates or provides secondary review of entries and adjustments to customers' accounts including delinquent account fees and other account service fees.
- Runs delinquent customer reports for past due notifications and restrictions. Determines the dollar amount of tax liens to submit to the County annually; verifies property ownership and prepares adjustment forms for each account breaking out charges across service categories.
- Manages-Performs utility billing processing and reconciliations and resolves discrepancies.
- Manages temporary meter rental and meter reads, processes deposit payments and billing to customers.
- Assists customers, departments, and employees by providing answers and information regarding specific account information, discrepancies, and/or department specific issues and problems, customer set-up/maintenance and service rate changes including meter setup; researches issues regarding

specific transactions; and updates related files and departments on action items.

- Issues equipment and clothing to new hires and replacements as needed; obtains necessary information for purchasing materials; maintains a log of clothing purchased for each eligible employee and the balance on his or her allowance account in accordance with District policy.
- Sets-up and revises vendor information in Accounts Payable module for compliance to ensure segregation of duties.
- ~~Utilizes a forklift when needed to receive and manage inventory.~~
- Coordinates Customer Service Representatives in facilitating work needed by all departments.
- Perform other related duties as assigned.

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| MINIMUM QUALIFICATIONS: |
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*Any combination of education and/or experience that provides the required knowledge, skills, and abilities to perform the essential functions of the position. A typical combination includes:*

EDUCATION AND EXPERIENCE: High School diploma, GED or recognized equivalent. Minimum of five (5) years of responsible experience in fields related to the position. Any equivalent combination of education and experience.

KNOWLEDGE OF:

- Current applicable software programs, office management techniques and budgeting principles and practices. Requires excellent organization skills and the ability to prioritize and meet deadlines.
- A variety of sources for equipment, materials, goods and services commonly used by the District.
- District procurement rules and regulations.
- General understanding of the District's methods and techniques of for procuring and monitoring and tracking inventory goods and services.
- ~~Multiple methods for procuring goods and services.~~
- Business arithmetic and basic financial techniques.
- Understanding of purchase order process. Purchasing order development practices and procedures.
- Record-keeping principles and procedures.
- ~~Forklift operations.~~
- District and mandated safety rules, regulations, and protocols.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers, software programs, copiers, fax machines, etc. relevant to work performed.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.

#### ABILITY TO:

- Under limited direction, assume responsibility and make decisions related to administrative and customer services; plan, coordinate, and lead the work of support staff; analyze situations accurately and adopt effective courses of action.
- Coordinate, schedule and provide administrative support to various District departments as needed for absences, job vacancies, special projects or events, or peak times.
- Assist with appeals, claims, public records requests, and other customer or public requests.
- Provide ~~outreach to local businesses to maximize~~ information related to the use of District facilities and provide assistance with facility rentals; review issues with facility rentals with appropriate stakeholders.
- Provide training to Customer Service Representatives as needed.
- Engage in interpersonal communications, verbally and in writing with a diverse range of people, and maintain effective business relationships; identifying, analyzing, and independently solving a variety of moderately complex situations and problems.
- Deal tactfully and courteously with the Board of Directors, District staff, customers and the general public; establish and maintain cooperative and effective working relationships.
- Enter and retrieve data from a computer with sufficient speed and accuracy to perform assigned work.
- Establish and maintain a variety of filing, record-keeping, and tracking systems.
- Understand and follow oral and written instructions.
- Organize own work, set priorities, and meet critical time deadlines.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

#### LICENSES AND CERTIFICATIONS:

- California or Nevada Driver's License with an acceptable driving record at the time of appointment and throughout employment.
- Possession of, or the ability to obtain within six (6) months from date of hire, a certification in forklift operation.

**TOOLS AND EQUIPMENT USED:**

District or personal vehicle (mileage reimbursable), personal computer, including word processing, spreadsheet, databases and other software which supports job duties, email, social media, telephone, fax machine and scanner, and copy machines.

**PHYSICAL DEMANDS:**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job in compliance with the Americans with Disabilities Act (ADA) requirements. Reasonable accommodations may be made, on a case-by-case basis, to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to sit, talk, hear, use keyboard, view monitor, and use phones. The employee will occasionally be required to lift and/or move 15-35 pounds and may need to carry for approximate distance up to 50 feet, bend, reach with hands and arms, use fingers to write or type and handle or feel, walk, carry documents, crouch, stoop, kneel, climb stairs, use of step ladder in lifting and lowering of documents. Long periods of looking at computer monitor.

Requires routine use of office machinery such as computer, copier, hole punch, binding machine, calculator, fax machine, and postage machine.

Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

**ENVIRONMENTAL CONDITIONS:**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee may occasionally be exposed to dust, noise, pollens, and fumes. Exposure to various weather conditions including snow, rain, freezing temperatures. The noise level in the work environment is usually quiet to moderate.



## Customer Account Manager

### JOB SUMMARY:

Under general direction of the Chief Financial Officer, plans, organizes and coordinates revenue cycle and customer service operations of the North Tahoe Public Utility District (NTPUD) which includes Wastewater, Water, Recreation, Parks & Facilities Divisions, and internal customers; directs preparation and monitoring of billing statements; serves as liaison to Placer County Agencies for utility account outreach and tax roll information s; completes other related work as required.

### SUPERVISION RECEIVED/EXERCISED

This position is responsible for managing the Revenue Cycle and Customer Service functions and assigned team members. The Customer Account Manager reports to the Chief Financial Officer.

All positions assigned to this class require the ability to work independently exercising judgment and initiative and the ability to train others.

### EXAMPLES OF ESSENTIAL DUTIES:

- Provides leadership and works with staff to ensure a team-oriented work environment that supports achieving the department's and District's mission, vision, and values.
- Create and manage a high-quality work environment motivating team members to perform at their highest level and respond to employee relation issues expressed by team members, use appropriate judgment in upward communication regarding department and employee concerns.
- Participates in the recruiting and selection of customer service staff; evaluates and manages customer service staff.
- Manage, plan, cross-train, perform periodic audits, and provided secondary review of the work of Customer Service staff.
- Develop and manage training processes and ensure employees are trained in their areas of work in customer service and administrative and accounting functions, including a variety of clerical tasks, accounting functions, and administrative work in answering phones, receiving the public, providing customer assistance, cashiering, data processing, use of equipment, safety practices, and receiving materials and goods.

- Manage prioritization of workloads and provide daily direction and communication to employees so that customer service and administrative support services are handled in a timely, efficient and knowledgeable manner.
- Complete and provide formal performance evaluations and provide performance feedback and coaching on a regular basis to each team member, ensuring that employees have appropriate training and resources to perform their job duties.
- Mentor staff to develop and improve skill sets resulting in improved efficiencies, accuracy of customer account data and team cohesion.
- Plans, coordinates and monitors staff development and continuing education of customer service staff.
- Work with management to support public outreach communications for the District including creating content, proofreading information, and sharing letters, flyers, and website resources with staff and customers
- Respond to customer inquiries and requests expeditiously, utilizing a great deal of diplomacy.
- Manage administrative support requirements for all District departments and develop work procedures and processes that support the District's policies as needed.
- Works with Operations Department to coordinate task processes to ensure timely accurate customer account recognition and workflow.
- Manage counter plan review to reduce burden of plan checking by the Engineering Department and provide a quick turnaround for the customer.
- Assists customer representatives, departments managers, and staff by providing answers and information regarding specific account information, discrepancies, customer set-up/maintenance including meter setup; research issues regarding specific transactions; and updates related files and departments on action items.
- Manages Customer Service Representatives efforts to meet support needed by all departments.
- Develop and administer processes for utility billing, receipts, receivables, and customer service including creating master documents, templates, and reports to identify issues, document, and communicate with customers.
- Provide ongoing review of customer services department processes to identify opportunities for efficiencies and implement improvements as needed.
- Assesses, communicates, and enforces, District ordinances.
- Explains the District's programs, ordinances, policies, and procedures to the public.
- Plans, designs, and implements the utility revenue and process within the District and monitors results to the cost-of-service study.
- Manages utility billing processing, review, audits, and reconciliations on a timely basis. Evaluate billing technology and software used to recommend and implement potential process improvements.

- Analyzes utility billing data for varied uses including consumption trends and audits.
- Participates in a variety of accounting activities including account reconciliations, utility billing recognition, accounts receivable, and cash controls.
- Compilation and evaluation of month end and year-end reports, including monthly departmental report to CFO. Supports Accounting Department by timely process completion and preparing documents for month-end closing as needed.
- Assists external auditors during annual audits with compiling information and providing various reports and spreadsheets and answer their questions regarding revenue cycle and billing.
- Monitors revenue and receivable summary and detailed reports, internal/external reports, documents, studies and records for accuracy and proper account charges. Resolves discrepancies in a timely manner.
- Conducts data collection and preparation of reconciliation and internal audit reports.
- Oversee departmental records management systems, APN and other miscellaneous files; archives; and directories on district servers.
- Inputs and/or monitors employee time & pay records using an automated system. Ensures records are accurate each pay period.
- Prepares and monitors Customer Service Department budget line items.
- Prepares the determination and filing of lien process, and manages the application of liens to customer accounts.
- Assists with preparation of mandated reports to external agencies.
- Reviews County property reports for accuracy. Follows up on any unusual property transactions.
- Monitors collection status of utility billings and initiates appropriate collection measures when necessary.
- Participates in development of periodic Cost of Service Studies.
- Performs other duties as assigned.

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| <b>MINIMUM QUALIFICATIONS:</b> |
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*Any Combination of education and/or experience that provides the required knowledge, skills, and abilities to perform the essential functions of the position. A typical combination includes:*

**EDUCATION AND EXPERIENCE:**

- A. Bachelor's Degree in Finance, Accounting or related field



B. 5-7 years managing revenue, expense, budget, and customer service matters in a public utility setting

KNOWLEDGE OF:

- Complex accounting functions and systems.
- Trends in California Special District accounting and billing operations with emphasis in Wastewater/Water system operations.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.
- Principles and practices of employee supervision, including work planning, assignment review and evaluation, discipline, and the training of staff in work procedures.
- Principles and practices of leadership.
- Principles and practices of budget development and monitoring;
- Principles and techniques for working with groups and fostering effective team interaction to ensure teamwork is conducted smoothly.
- High-level computer proficiency for word processing, spreadsheet and customer account applications.
- District and mandated safety rules, regulations, and protocols.
- Record-keeping principles and procedures.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and programs, project, and task coordination, including computers and software programs relevant to work performed.
- Applicable federal, state, and local laws, codes, and processes relevant to assigned areas of responsibility.

ABILITY TO:

- Select and supervise staff, provide training and development opportunities, ensure work is performed effectively, and evaluate performance in an objective and positive manner.
- Develop and implement customer service goals, objectives, practices, policies, procedures, and work standards.
- Identify problems, research and analyze relevant information, develop and present recommendations, and justification for solution.
- Read, analyze and interpret business periodicals, technical procedures or governmental regulations, prepare clear and concise reports, business correspondence and procedure manuals; effectively present information in one-on-one and small group situations to customers and employees of the organization.
- Interpret, apply, explain, and ensure compliance with District, federal, state, and local policies, procedures, laws, and regulations.
- Establish and maintain a variety of filing, record keeping, and tracking systems.



- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Establish, maintain, and foster positive and effective working relationships with those contacted during work.

#### LICENSES AND CERTIFICATIONS:

- Must possess a valid driver's license with an acceptable driving record according to the District at the time of appointment and throughout employment.

#### LICENSES:

Possession of a valid driver's license along with a driving record acceptable to the District and the District's insurance carrier.

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| <b>TOOLS AND EQUIPMENT USED:</b> |
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Modern office equipment such as use of personal computer, word processing, phone, calculator, copy machine, fax machine, and postage machine.

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| <b>PHYSICAL DEMANDS:</b> |
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The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job in compliance with the Americans with Disabilities Act (ADA) requirements. Reasonable accommodations may be made, on a case-by-case basis, to enable individuals with disabilities to perform the essential functions.

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees will occasionally be required to lift and/or move 15-35 pounds and may need to carry for approximate distance up to 50 feet, bend, reach with hands and arms, use fingers to write or type and handle or feel, walk, carry documents, crouch, stoop, kneel, climb stairs, use of step ladder in lifting and lowering of documents. Long periods of looking at computer monitor.

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| ENVIRONMENTAL CONDITIONS: |
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The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in enforcing departmental policies and procedures.



## Customer Account Manager

### JOB SUMMARY:

Under general direction of the Chief Financial Officer, plans, organizes and coordinates revenue cycle and customer service operations of the North Tahoe Public Utility District (NTPUD) which includes SewerWastewater, Water, Recreation, & Parks & Facilities Divisions, and internal customers; directs preparation and monitoring of billing statements; serves as liaison to Placer County Planning DepartmentAgencies for utility account outreach and tax roll information; and other County Departments; completes other related work as required.

### SUPERVISION RECEIVED/EXERCISED

This position is responsible for managing the Revenue Cycle and Customer Service functions and assigned team members. The Customer Account Manager reports to the Chief Financial Officer.

All positions assigned to this class require the ability to work independently exercising judgment and initiative and the ability to train others.

### EXAMPLES OF ESSENTIAL DUTIES:

- Provides leadership and works with staff to ensure a team-oriented work environment that supports achieving the department's and District's mission, vision, and values.
- Create and manage a high-quality work environment motivating team members to perform at their highest level and respond to employee relation issues expressed by team members, use appropriate judgment in upward communication regarding department and employee concerns.
- Participates in the recruiting and selection of customer service staff; evaluates and manages customer service staff.
- Manage, plan, cross-train, perform periodic audits, and provided secondary review of the work of Customer Service staff.
- Develop and manage training processes and ensure employees are trained in their areas of work in customer service and administrative and accounting functions, including a variety of clerical tasks, accounting functions, and administrative work in answering phones, receiving the public, providing

customer assistance, cashiering, data processing, ~~bookkeeping~~, use of equipment, safety practices, and receiving materials and goods.

- Manage prioritization of workloads and provide daily direction and communication to employees so that customer service and administrative support services are handled in a timely, efficient and knowledgeable manner.
- Complete and provide formal performance evaluations and provide performance feedback and coaching on a regular basis to each team member, ensuring that employees have appropriate training and resources to perform their job duties.
- Mentor staff to develop and improve skill sets resulting in improved efficiencies, accuracy of customer account data and team cohesion.
- Plans, coordinates and monitors staff development and continuing education of customer service staff.
- Work with management to support~~Manage~~ public outreach communications for the District ~~conducted by team~~including creating content, proofreading information, and sharing letters, flyers, and website resources with staff and customers;
- Respond to customer inquiries and requests expeditiously, utilizing a great deal of diplomacy.
- Manage administrative support requirements for all District departments and develop work procedures and processes that support the District's policies as needed.
- Works with Operations Department to coordinate task processes to ensure timely accurate customer account recognition and workflow.
- Manage counter plan review to reduce burden of plan checking by the Engineering Department and provide a quick turnaround for the customer.
- Assists customer representatives, departments managers, and staff by providing answers and information regarding specific account information, discrepancies, customer set-up/maintenance including meter setup; research issues regarding specific transactions; and updates related files and departments on action items.
- Manages Customer Service Representatives efforts to meet support needed by all departments.
- Develop and administer processes for utility billing, receipts, receivables, and customer service including creating master documents, templates, and reports to identify issues, document, and communicate with customers.
- Provide ongoing review of customer services department processes to identify opportunities for efficiencies and implement improvements as needed.
- Interprets~~Assesses~~, communicates, and enforces, ~~and disseminates~~ District ordinances.
- Explains the District's programs, ordinances, policies, and procedures to the public.

- Plans, designs, and implements the utility revenue accounting methods and practices process within NTPUDthe District and monitors results to the cost of service study.
- Manages utility billing processing, review, audits, and reconciliations on a timely basis. Evaluate billing technology and software used to recommend and implement potential process improvements.
- Analyzes utility billing data for varied uses including consumption trends and audits.
- Participates in a variety of accounting activities including account reconciliations, utility billing recognition, accounts receivable, and cash controls.
- Compilation and evaluation of month end and year-end reports, including monthly departmental report to CFO. Supports Accounting Department by timely process completion and preparing documents for month-end closing as needed.
- Assists external auditors during annual audits with compiling information and providing various reports and spreadsheets and answer their questions regarding revenue cycle and billing.
- Monitors revenue and receivable summary and detailed reports, internal/external reports, documents, studies and records for accuracy and proper account charges. Resolves discrepancies in a timely manner.
- Conducts data collection and preparation of reconciliation and internal audit reports.
- Oversee departmental records management systems, APN and other miscellaneous files; archives; and directories on district servers.
- Inputs and/or monitors employee time & pay records using an automated system. Ensures records are accurate each pay period.
- Prepares and monitors Customer Service Department budget line items.
- ~~Coordinates Prepares with the Accounting Department in~~ the determination and filing of lien process, and manages the application of liens to customer accounts.
- ~~Manages-Assists with~~ preparation of mandated reports to external agencies.
- Reviews County property reports for accuracy. Follows up on any unusual property transactions.
- Monitors collection status of utility billings and initiates appropriate collection measures when necessary.
- Participates in development of periodic Cost of Service Studies.
- Performs other duties as assigned.

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| <b>MINIMUM QUALIFICATIONS:</b> |
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*Any Combination of education and/or experience that provides the required knowledge, skills, and abilities to perform the essential functions of the position. A typical combination includes:*

#### EDUCATION AND EXPERIENCE:

- A. Bachelor's Degree in Finance, Accounting or related field
- B. 5-7 years managing financial revenue, expense, budget, and customer service matters in a public utility setting

#### KNOWLEDGE OF:

- Complex accounting functions and systems.
- Trends in California Special District accounting and billing operations with emphasis in Wastewater/Water system operations.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.
- Principles and practices of employee supervision, including work planning, assignment review and evaluation, discipline, and the training of staff in work procedures.
- Principles and practices of leadership.
- Principles and practices of budget development and monitoring;
- Principles and techniques for working with groups and fostering effective team interaction to ensure teamwork is conducted smoothly.
- High-level computer proficiency for word processing, spreadsheet and customer account applications.
- District and mandated safety rules, regulations, and protocols.
- Record-keeping principles and procedures.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and programs, project, and task coordination, including computers and software programs relevant to work performed.
- Applicable federal, state, and local laws, codes, and processes relevant to assigned areas of responsibility.

#### ABILITY TO:

- Select and supervise staff, provide training and development opportunities, ensure work is performed effectively, and evaluate performance in an objective and positive manner.
- Develop and implement customer service goals, objectives, practices, policies, procedures, and work standards.
- Identify problems, research and analyze relevant information, develop and present recommendations, and justification for solution.
- Read, analyze and interpret business periodicals, technical procedures or governmental regulations, prepare clear and concise reports, business

correspondence and procedure manuals; effectively present information in one-on-one and small group situations to customers and employees of the organization.

- Interpret, apply, explain, and ensure compliance with District, federal, state, and local policies, procedures, laws, and regulations.
- Establish and maintain a variety of filing, record keeping, and tracking systems.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Establish, maintain, and foster positive and effective working relationships with those contacted during work.

#### LICENSES AND CERTIFICATIONS:

- Must possess a valid driver's license with an acceptable driving record according to the District at the time of appointment and throughout employment.

#### DESIRED KNOWLEDGE, SKILLS, ABILITIES:

- ~~Complex accounting functions and systems~~
- ~~Budget preparation~~
- ~~Trends in California Special District accounting and fiscal operations with emphasis in Sewer/Water systems operations~~
- ~~Management and supervision of clerical and professional staff~~
- ~~Data processing systems and capabilities~~
- ~~Write complex technical management reports~~
- ~~Analyze current policies, procedures, data and propose viable changes or alternatives~~
- ~~Communicate effectively orally and in writing~~

#### LICENSES:

Possession of a valid driver's license along with a driving record acceptable to the District and the District's insurance carrier.

#### TOOLS AND EQUIPMENT USED:

Modern office equipment such as use of personal computer, word processing, phone, calculator, copy machine, fax machine, and postage machine.

#### PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job in compliance

with the Americans with Disabilities Act (ADA) requirements. Reasonable accommodations may be made, on a case-by-case basis, to enable individuals with disabilities to perform the essential functions.

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees will occasionally be required to lift and/or move 15-35 pounds and may need to carry for approximate distance up to 50 feet, bend, reach with hands and arms, use fingers to write or type and handle or feel, walk, carry documents, crouch, stoop, kneel, climb stairs, use of step ladder in lifting and lowering of documents. Long periods of looking at computer monitor.

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| ENVIRONMENTAL CONDITIONS: |
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The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in enforcing departmental policies and procedures.





## Lead General Ledger Accountant

### DEFINITION:

Performs a variety of technical accounting duties along with training accounting staff and reviewing work in preparation of bank reconciliations, journal entries, accounts receivable, accounts payable, payroll processing, fixed assets, project management, grants, and maintenance including review tax report filings, compliance with local, state and federal regulations, maintains and reviews pension plan(s) reporting, and employee deductions. Participates in the development of financial information and analysis related to Board materials, the annual audit and budgeting process. Under the direction of the Controller, this position takes the lead in gathering documentation responsive to the audit and budget processes.

### SUPERVISION RECEIVED AND EXERCISED:

The Lead General Ledger Accountant reports to the Controller and exercises technical and functional direction to accounting staff related to the District's accounting cycles and budget development.

All positions assigned to this class require the ability to work independently, exercising judgment and initiative and the ability to train others.

### CLASS CHARACTERISTICS:

This is an advanced journey-level classification. Incumbents at this level are expected to perform the full range of duties as the General Ledger Accountant and distinguished from other classes within the series by level of responsibility assumed, complexity of duties assigned, independence of action taken, providing technical and functional direction of accounting staff and by the amount of time spent performing the duties and working independently. At this level, they receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures of the work unit.

### EXAMPLES OF ESSENTIAL FUNCTIONS (Illustrative Only):

*Reasonable accommodations may be made, on a case-by-case basis, to enable individuals with disabilities to perform the essential functions of the job.*

- Works with District staff to ensure support for internal customers in a team-oriented work environment that supports achieving the Accounting Department and District's mission, vision and values.
- Participates in and provides day-to-day leadership, training, and technical direction of tasks assigned to Accounting Staff.

- Provides secondary technical review of the work performed by Accounting Department staff.
- Coordinates prioritization of workloads and provides daily direction and communication so that accounting processes are handled in a timely, efficient, and knowledgeable manner.
- Reviews the preparation of bi-weekly payroll including employee set-up, entering employee Personnel Action Forms data, employee deductions such as wage garnishments, files federal, state, and local reports, reviews payroll tax and pension filings, reviews extra check runs as necessary.
- Participates in a variety of accounting activities including training and review of payroll processing, general ledger account reconciliations, bank reconciliations, wire transfers, accounts receivable, accounts payable, fixed asset, project and grant billing and reconciliations.
- Maintains the general ledger in a complete, accurate and timely manner including the alignment with the monthly financial statements and supporting schedules
- Reviews and posts the preparation of general journal entries and reviews accounting codes
- Researches discrepancies in financial transactions and coordinates resolution with affected departments. Updates related files and departments on action items.
- Supports the reconciliation of the Event Center and Recreation Software to Accounting Software.
- Leads the response to requests from external auditors and reviews documentation provided for the completion of annual audits.
- Maintains the District's time and material and miscellaneous accounts receivable system, including grant billing and reimbursement claims.
- Reviews the reconciliation of parking revenue with daily statements, bank statements, and credit card system.
- Reviews the reconciliation of concessionaire revenue reported with payments received; assists with counting cash from District operations.
- Reviews accounts payable processing by accounting staff and serves as the back-up for performing accounts payable tasks.
- Reviews the preparation of annual 1099's and annual W-2 forms.
- Assist in the preparation, implementation, and maintenance of accounting procedures.
- Reviews records requests and surveys conducted by the public and government agencies.
- Observes and complies with District and mandated safety rules, regulations, and protocols.
- Coordinates financial reporting, compliance, and payment processing for grant-funded projects.
- Supports project tracking and labor allocations for engineering projects.
- Maintains receivables related to time and materials, grants, and reimbursements
- Performs backup duties of the General Ledger Accountant and other Accounting Support Staff.
- Assists in the development of the District's budget utilizing the District's budget and reporting software and review of budget data entry.
- Assists management staff with special projects and performs other related duties.
- Review and approve wire transfers and journal funding transfers.

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| <b>MINIMUM QUALIFICATIONS:</b> |
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*Any Combination of education and/or experience that provides the required knowledge, skills, and abilities to perform the essential functions of the position. A typical combination includes:*

**EDUCATION AND EXPERIENCE:**

- 1) Completion of an Associate's degree or equivalent from an accredited college or university in accounting or a related field that may include specialized courses, training or certifications in accounting related topics that demonstrates advanced knowledge of accounting principles, financial statements and internal control practices. A Bachelor's degree from an accredited college or university in accounting or a related field is preferred; and
- 2) Five (5) years of experience providing technical support to accounting staff .

**KNOWLEDGE OF:**

- Business arithmetic techniques.
- Computerized accounting systems.
- Principles and practices of accounting processes, including payroll, accounts payable, accounts receivable, and general ledger entries for the preparation of budgets and financial reporting
- Federal and state tax laws for sales and payroll; Fair Labor Standards Act (FLSA).
- District and mandated safety rules, regulations, and protocols.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.

**ABILITY TO:**

- Review and perform routine accounting processing tasks in payroll, accounts payable and accounts receivable.
- Review and prepare journal entries and reconcile the general ledger and monthly bank statements.
- Prioritize and effectively manage time, critical analysis.
- Engage in interpersonal communications, verbally and in writing with a diverse range of people, and maintain effective business relationships, identifying, analyzing and independently solving a variety of complex situations and problems.
- Communicates professionally and courteously with the Board of Directors, District staff, customers and general public; establishes and maintains cooperative and effective working relationships.
- Make thorough and accurate arithmetic computations.

- Enter and retrieve data from a computer with sufficient speed and accuracy to perform assigned work.
- Establish and maintain a variety of filing, record-keeping, and tracking systems.
- Understand and follow oral and written instructions.
- Organize work, set priorities, and meet critical time deadlines.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.

#### LICENSES AND CERTIFICATIONS:

- Possession of, or the ability to obtain within eighteen (18) months from the date of hire a Certified Payroll Professional Certificate.
- Possession of a valid driver's license along with a driving record acceptable to the District and the District's insurance carrier.

#### TOOLS AND EQUIPMENT USED:

Personal computer, including word processing, spreadsheet, database, fax, copy machine, calculator; check scanner; phone; cell phone.

#### PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job in compliance with the Americans with Disabilities Act (ADA) requirements. Reasonable accommodations may be made, on a case-by-case basis, to enable individuals with disabilities to perform the essential functions.

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification, although standing and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects weighing up to 20 pounds.

#### ENVIRONMENTAL CONDITIONS:

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Employees work in an office environment with moderate noise levels, controlled temperature

conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in enforcing departmental policies and procedures.



## Government & Community Affairs Manager

### DEFINITION:

Under the general direction of the General Manager/CEO, the Government & Community Affairs Manager is responsible for the coordination, administration, and management of the District's communications and community relations, legislative and intergovernmental affairs, grant funding development activities, and strategic initiatives.

This position represents this District and the Board of Directors in the community and with local, regional, state and federal partner agencies; fosters transparency, community trust, and regional collaboration; and develops and implements communications and public outreach strategies at the local, state, and federal level to advance the District's priorities and protect the District's interests.

This position also manages the District's crisis and emergency communications, media relations, conservation and community education programs.

### SUPERVISION RECEIVED/EXERCISED:

Receives general and administrative direction from the General Manager/CEO or their designee. May provide technical and functional direction over professional, technical and assigned personnel.

### DISTINGUISHING CHARACTERISTICS:

This is a professional-level, confidential position and works closely with the General Manager/CEO in developing and maintaining a unified internal and external voice for programs and projects within the District through various communication strategies and media.

This position assists District management in disseminating information specific to each department and/or project while creating, and is responsible for developing, a unified external outreach program.

The role requires a strong understanding of local government operations, the regulatory landscape, and the unique environmental, economic, and social dynamics of the Lake Tahoe Basin.

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| EXAMPLES OF ESSENTIAL FUNCTIONS (Illustrative Only): |
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*Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodation so that qualified employees can perform the essential functions of the job. The following reflects the general duties and responsibilities of this position and should not be considered all-inclusive. Other duties may be assigned as prioritized by the General Manager/CEO.*

- Serve as the primary communications officer and public affairs strategist for the District.
- Develop and implement a proactive and transparent communications and marketing program that reflects the District mission and vision, enhances public trust, and fosters community engagement.
- Manage District branding and digital presence, including website management, social media strategy and content, newsletters, publications, reports, advertisements, and visual storytelling.
- Manage community engagement initiatives and public education campaigns related to District programs, rates, capital improvement and grant-funded projects, conservation programs, recreation activities and events, and special initiatives.
- Develop, write, edit, design and produce various communication materials, in cooperation with District departments; including (but not limited to): newsletters, brochures, fact sheets, press releases, articles, multi-media presentations, social media and website content, emergency alerts and notices, legislative correspondence, reports and special publications.
- Act as lead spokesperson and media contact, managing the District's media relations and reputation with local and regional media outlets.
- Manage the communications of the District's Emergency Response Plan and serve as the District's Community Liaison and Chief Emergency Contact during District-wide emergencies. Works with local agency partners during an emergency to develop and direct emergency information to the District residents, local media, District employees and the public.
- Research and prepare grant applications, proposals, and related materials for District projects and operational needs. Manage District grant reporting and deliverables to granting partner agencies, with assistance from department managers and staff.
- Collaborate with department managers and staff to ensure internal communications and employee messages are timely, accurate, and consistent.
- Collaborate with the Customer Service Team to develop and implement customer outreach, ensuring messages, directions, and notices are timely, accurate, and consistent.

- Lead and manage the District's legislative affairs programs, including developing strategy and monitoring legislation, developing collateral materials and preparing policy communications, and coordinating with elected officials and legislative representatives on key issues impacting the District and the Tahoe Basin.
- Represent the District in federal, state, and local legislative and regulatory proceedings to further the District's strategic interests. In coordination with the General Manager/CEO, manage and direct the District's state and federal lobbying contracts and direct consultant work.
- Develop and maintain effective and cooperative relationships with District partners, elected officials and organizations, and participate in community and professional groups and committees.
- Maintain oversight and administration of the Communications Department budget and financial responsibilities to external advertising and promotional outlets, vendors, and partners.
- Attend Board, Committee and Commission meetings as directed or required; prepare monthly Board and Commission reports and agenda items as directed or required; attend public meetings as directed or necessary.
- Participate in the development and implementation of District strategic plans, master plans, policies, procedures, and standards.
- Attend training, seminars and educational classes as necessary to maintain relevancy with current technologies and information on District-related subjects.

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| MINIMUM QUALIFICATIONS: |
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*Any Combination of education and/or experience that provides the required knowledge, skills, and abilities to perform the essential functions of the position. A typical combination includes:*

EDUCATION & EXPERIENCE:

- Equivalent to a Bachelor's degree from an accredited college or university, in public affairs, public relations, communications, legislative affairs, business, environmental science, environmental management, or related field; and
- A minimum of six (6) years of progressively responsible professional experience in the public sector, specifically working in the field of communications, government and state legislative affairs, public relations, and other related experience may be considered.
- Previous experience communicating with a range of audiences, including the public, public agencies, and the media, is desired. Previous experience with public speaking and on-camera interviews is highly desired.

KNOWLEDGE OF:

- Professional graphic design software and online digital design platforms.



- Social media platforms and social media management and metrics reporting software.
- Microsoft Office and data management software such as Access and Excel.
- Wordpress Content Management systems and website development software.
- Google Analytics and website metrics and reporting platforms.
- Web Content Accessibility Guidelines (WCAG) 2.0 Level AA standards and website accessibility software and tools.
- Proficient use of digital cameras, video camera equipment, drone camera equipment.

#### ABILITY TO:

- Communicate clearly and concisely, both orally and in writing for a broad audience of District employees, Board of Directors and Commissioners, government agency partners, media outlets, and other external stakeholders.
- Develop and maintain professional relationships with internal and external personnel; and demonstrate teamwork and cooperation, fostering a positive work environment and culture of trust and transparent communication across the District.
- Maintain a broad knowledge of the District's strategic priorities, infrastructure, facilities, programs, and issues currently faced by residents within the District and the local Lake Tahoe community.
- Maintain confidentiality and professionalism in all situations, both internal and external.
- Gain cooperation through discussion and positive negotiation tactics. Work independently and operate with minimal supervision.
- Prioritize a constantly shifting workload with variable deadlines and unrelated deliverables to various internal departments and external agencies and stakeholders.
- Organize and prioritize a wide variety of tasks in an effective and timely manner.
- Maintain professionalism in public settings and make decisions and statements conforming to the District's policies, procedures, standards, and ordinances.
- Work well under pressure and maintain critical accuracy and transparency in emergency situations and crisis's impacting the District and surrounding Lake Tahoe communities.
- Read and follow safety procedures.

#### LICENSES:

Possession of a California or Nevada Driver's License with an acceptable driving record at the time of appointment and throughout employment.

#### CERTIFICATIONS:

- Public Information Officer Certificate and/or SEMS/NIMS introduction course is desirable.

- Public Relations Society of America – Accreditation in Public Relations is desirable.
- National Disaster & Emergency Management University (NDEMU) Public Information Officer (PIO) training program completion is desirable.
- Federal Aviation Administration (FAA) Part 107 – Commercial Drone Pilot Certification is desirable.

#### TOOLS AND EQUIPMENT USED:

Personal computer, including current communication related software programs; phone, mobile device, camera, drone-based aerial camera, copy machine, facsimile and other modern office equipment.

#### PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job in compliance with the American with Disabilities Act (ADA) requirements. On a case-by-case basis, reasonable accommodation may be made to enable individuals with disabilities to perform the essential functions.

Work is performed mostly in an office setting. Hand-eye coordination is necessary to operate computers and various pieces of office equipment; use fingers to write or type.

While performing the duties of this job, the employee is occasionally required to stand; walk; use hands to finger, handle, feel or operate objects, tools, or controls; and reach with hands and arms. The employee is occasionally required to sit; climb or balance; stoop, bend, kneel, crouch, or crawl; talk or hear; and smell.

The employee will occasionally be required to lift or move up to 50 pounds and may need to carry for approximate distances up to 100 feet.

Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

The employee may be required to operate a vehicle to attend meetings, presentations or events.

#### WORK ENVIRONMENT:

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this position. Reasonable accommodation may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee will occasionally be working outdoors and will have to tolerate adverse weather conditions. The employee occasionally works around moving mechanical parts and is occasionally exposed to wet and/or humid conditions, dust, noise, pollens or airborne particles, and fumes. The noise level in the work environment is usually quiet to moderate.

Occasional travel out of town is required.

North Tahoe Public Utility District  
Incentive Certification Program

Classifications  
Operational and Information Technology Technician I/II  
Asset Management Technician I/II

Updated: June 10, 2025

| Description  | Incentive      |
|--|----------------|
| S.W.R.C.B. Water Treatment Facility Operator Grade 1   | 1.5%           |
| S.W.R.C.B. Water Distribution Operator Grade 1   | 1.5%           |
| C.W.E.A. Collection System Maintenance Grade 1 (a)   | 1.0%           |
| C.W.E.A. Electrical/Instrumentation Grade 1  | 1.5%           |
| C.W.E.A. Electrical/Instrumentation Grade 2  | 2.5%           |
| Microsoft 365 Fundamental (MS-900)   | 1.5%           |
| CompTIA ITF+   | 1.5%           |
| CompTIA A+ Core 1  | 1.5%           |
| CompTIA A+ Core 2  | 1.5%           |
| CompTIA Security+ or   | 1.5%           |
| CompTIA Network+   | 1.5%           |
| CISSP (Certified Information Systems Security Professional)  | 1.5%           |
| CEH (Certified Ethical Hacker)   | 1.5%           |
| CCNA (Certified Network Associate)   | 1.5%           |
| ESRI ArcGIS GIS Fundamentals Foundation 2201   | 1.5%           |
| ESRI ArcGIS Desktop Associate 19-001   | 2.5%           |
| Inductive Automation Ignition Core Certification   | 1.5%           |
| Inductive Automation Ignition Gold Certification   | 2.5%           |
| Certification of Training in Asset Management (CTAM) 100   | 1.0%           |
| Certification of Training in Asset Management (CTAM) 200   | 1.0%           |
| Certification of Training in Asset Management (CTAM) 300   | 1.0%           |
| Certification of Training in Asset Management (CTAM) 400 + Associate Water Asset Manager (b)   | 1.0%           |
| Professional Water Asset Manager or equivalent.  | 1.0%           |
| Bilingual Incentive: Speaking - requires passing test through a contracted professional initially and every three (3) years thereafter.  | 1.0%           |
| Bilingual Incentive: Writing - requires passing test through a contracted professional initially and every three (3) years thereafter.   | 1.0%           |
| Professional Engineer's Certification (PE)   | \$100 biweekly |
| College Accredited Courses, Classroom or Online:<br>Successful completion of 3 Unit course or approved certification at an accredited college or university in job-related subject. Each course requires prior approval and must be completed on employee's time or during approved leave under Section 1.22.B of this MOU, at employee's expense. Upon successful completion, costs of exam, registration fee, and course materials will be reimbursed to the EMPLOYEE. | 1.5%           |
| North Lake Tahoe-Truckee Leadership Program  | 1.5%           |
| (a) Grade 1 shall be granted a 1% incentive bonus if a written test was required for certification.  |                |
| (b) Must complete CTAM 400 and application process to become Associate Water Asset Manager.  |                |

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| North Tahoe Public Utility District  |                |
| PROPOSED Incentive Certification Program   |                |
| Classifications  |                |
| Operational and Information Technology Technician I/II   |                |
| Asset Management Technician I/II   |                |
| Updated: June 10, 2025   |                |
| Description  | Incentive      |
| S.W.R.C.B. Water Treatment Facility Operator Grade 1   | 1.5%           |
| S.W.R.C.B. Water Distribution Operator Grade 1   | 1.5%           |
| C.W.E.A. Collection System Maintenance Grade 1 (a)   | 1.0%           |
| C.W.E.A. Electrical/Instrumentation Grade 1  | 1.5%           |
| C.W.E.A. Electrical/Instrumentation Grade 2  | 2.5%           |
| Microsoft 365 Fundamental (MS-900)   | 1.5%           |
| CompTIA ITF+   | 1.5%           |
| CompTIA A+ Core 1  | 1.5%           |
| CompTIA A+ Core 2  | 1.5%           |
| CompTIA Security+ or   | 1.5%           |
| CompTIA Network+   | 1.5%           |
| CISSP (Certified Information Systems Security Professional)  | 1.5%           |
| CEH (Certified Ethical Hacker)   | 1.5%           |
| CCNA (Certified Network Associate)   | 1.5%           |
| ESRI ArcGIS GIS Fundamentals Foundation 2201   | 1.5%           |
| ESRI ArcGIS Desktop Associate 19-001   | 2.5%           |
| Inductive Automation Ignition Core Certification   | 1.5%           |
| Inductive Automation Ignition Gold Certification   | 2.5%           |
| Certification of Training in Asset Management (CTAM) 100   | 1.0%           |
| Certification of Training in Asset Management (CTAM) 200   | 1.0%           |
| Certification of Training in Asset Management (CTAM) 300   | 1.0%           |
| Certification of Training in Asset Management (CTAM) 400 + Associate Water Asset Manager (b)   | 1.0%           |
| Professional Water Asset Manager or equivalent.  | 1.0%           |
| Bilingual Incentive: Speaking - requires passing test through a contracted professional initially and every three (3) years thereafter.  | 1.0%           |
| Bilingual Incentive: Writing - requires passing test through a contracted professional initially and every three (3) years thereafter.   | 1.0%           |
| Professional Engineer's Certification (PE)   | \$100 biweekly |
| College Accredited Courses, Classroom or Online:   | 1.5%           |
| Successful completion of 3 Unit course or approved certification at an accredited college or university in job-related subject. Each course requires prior approval and must be completed on employee's time or during approved leave under Section 1.22.B of this MOU, at employee's expense. Upon successful completion, costs of exam, registration fee, and course materials will be reimbursed to the EMPLOYEE. |                |
| North Lake Tahoe-Truckee Leadership Program  | 1.5%           |
| (a) Grade 1 shall be granted a 1% incentive bonus if a written test was required for certification.  |                |
| (b) Must complete CTAM 400 and application process to become Associate Water Asset Manager.  |                |

| North Tahoe Public Utility District  |           |
|--|-----------|
| Incentive Certification Program  |           |
|  |           |
| <u>Classifications</u>   |           |
| Administrative Assistant   |           |
| Contracts and Planning Coordinator   |           |
| Customer Service Representative I/II   |           |
| Customer Service Team Lead   |           |
| Accounting Technician  |           |
| General Ledger Accountant  |           |
| Lead General Ledger Accountant   |           |
| Purchasing Technician  |           |
| Utility Operations Coordinator   |           |
| Updated: June 10, 2025   |           |
| Description  | Incentive |
| S.W.R.C.B. Water Distribution Operator Grade 1 (a) (c)   | 1.0%      |
| S.W.R.C.B. Water Distribution Operator Grade 2 (a) (d)   | 2.5%      |
|  |           |
| S.W.R.C.B. Water Treatment Facility Operator Grade 1 (a)   | 1.0%      |
| S.W.R.C.B. Water Treatment Facility Operator Grade 2 (a)   | 2.5%      |
|  |           |
| C.W.E.A. Collection System Maintenance Grade 1 (a)   | 1.0%      |
| C.W.E.A. Collection System Maintenance Grade 2 (a)   | 2.5%      |
| NASSCO – Pipeline and Lateral Assessment Program (PACP & LACP) (g)   | 1.5%      |
| Notary Public License (e)  | 1.0%      |
| Forklift Operators License (f)   | 2.0%      |
|  |           |
| Bilingual Incentive: Speaking - requires passing test through a contracted professional initially and every three (3) years thereafter.  | 1.0%      |
| Bilingual Incentive: Writing - requires passing test through a contracted professional initially and every three (3) years thereafter.   | 1.0%      |
|  |           |
| College Accredited Courses, Classroom or Online:   | 1.5%      |
| Successful completion of 3 Unit course or approved certification at an accredited college or university in job-related subject. Each course requires prior approval and must be completed on employee's time or during approved leave under Section 1.22.B of this MOU, at employee's expense. Upon successful completion, costs of exam, registration fee, and course materials will be reimbursed to the EMPLOYEE.   |           |
| Certification/education courses equivalent to a 3-unit college course will be considered: MS Office Suite – includes MS Word, Excel, Outlook, Access, Project, and PowerPoint; Asset Management-Lucity; Crystal Reporting; Website Maintenance.  |           |
|  |           |
| Examples (based on availability):  |           |
| TMCC (Truckee Meadows Community College)   |           |
| · Administrative Professional Certification  |           |
| · Business Certification   |           |
| · Bookkeeper Certification   |           |
|  |           |
| – Online Certification Courses, 3 units each, includes Business Speech Communications, Leadership and Human Relations, Applied Business Math, Business Letters and Reports, Business English, Customer Service, Word Certification Preparation, Excel Certification Preparation, Office Publications, Executive Office Procedures, Bookkeeping I or II, Financial Accounting, Payroll and Employee Benefit Accounting, Principles of Management, Supervision |           |
| Sierra College Distance Learning Online, 3-Unit Courses: Computer Information Systems, Business Information Systems, Spreadsheets in Business, MS Outlook – Managing Info, Accounting I & II, Financial Accounting II, Managerial Accounting, Human Resources Management.  |           |
|  |           |

|  |                               |
|--|-------------------------------|
| College Non-Accredited Courses, Classroom or Online: Successful completion of a non-accredited course or approved certification at an accredited college or university in a job-related subject. A minimum of 8 hours is required to be considered for certification pay. Each course requires prior approval and must be completed on employee's time or during approved leave under Section 1.22.B of this MOU, at employee's expense. Upon successful completion, costs of exam, registration fee, and course materials will be reimbursed to the EMPLOYEE. (b) Examples of online courses (based on availability): | 0.2% for a minimum of 8 hours |
| · Ed2go (Sierra College or TMCC) online courses such as: Categories include Accounting and Finance (43 courses including Accounting Fundamentals, Accounting Software, Business Writing, Database Management); Business (150 courses including Business Communication, Business Software, General Business Skills, Grant Writing, Management and Leadership, Project Management); Business Communications, Effective Business Writing; Microsoft Access.   |                               |
| · UNR Online Purchasing Management Certificate program (7 course requirements for certificate, includes courses such as Budgeting Essentials, Essentials of Purchasing, Management Essentials, The Supply Chain Process, Legal Aspects of Contracts, Negotiating Strategies, Persuasive Communication, Price and Cost Analysis, Supplier Contracting, The Procurement Process.   |                               |
| · UGotClass Online Sierra College: Certificate in Data Analysis, Social Media for Business Certificate (3 courses, approximately 48 hours)   |                               |
| Any other course that may be deemed appropriate by management.   |                               |
|  |                               |
| North Lake Tahoe-Truckee Leadership Program  | 1.50%                         |
|  |                               |
| (a) Incentive bonus shall be granted if a written test is required for certification or course completion.   |                               |
| (b) For those certifications/courses without a written test Incentive bonus shall be granted by completing Course Questionnaire after each class/course. Each class/course required prior approval.  |                               |
| (c) Utility Operations Coordinator not eligible; already included in base wage.  |                               |
| (d) Utility Operations Coordinator eligible for 1.5% since 1% is included in base wage.  |                               |
| (e) Limited to two (2) positions   |                               |
| (f) Purchasing Technician receives 2%.   |                               |
| (g) Limited to the Utility Operations Coordinator  |                               |

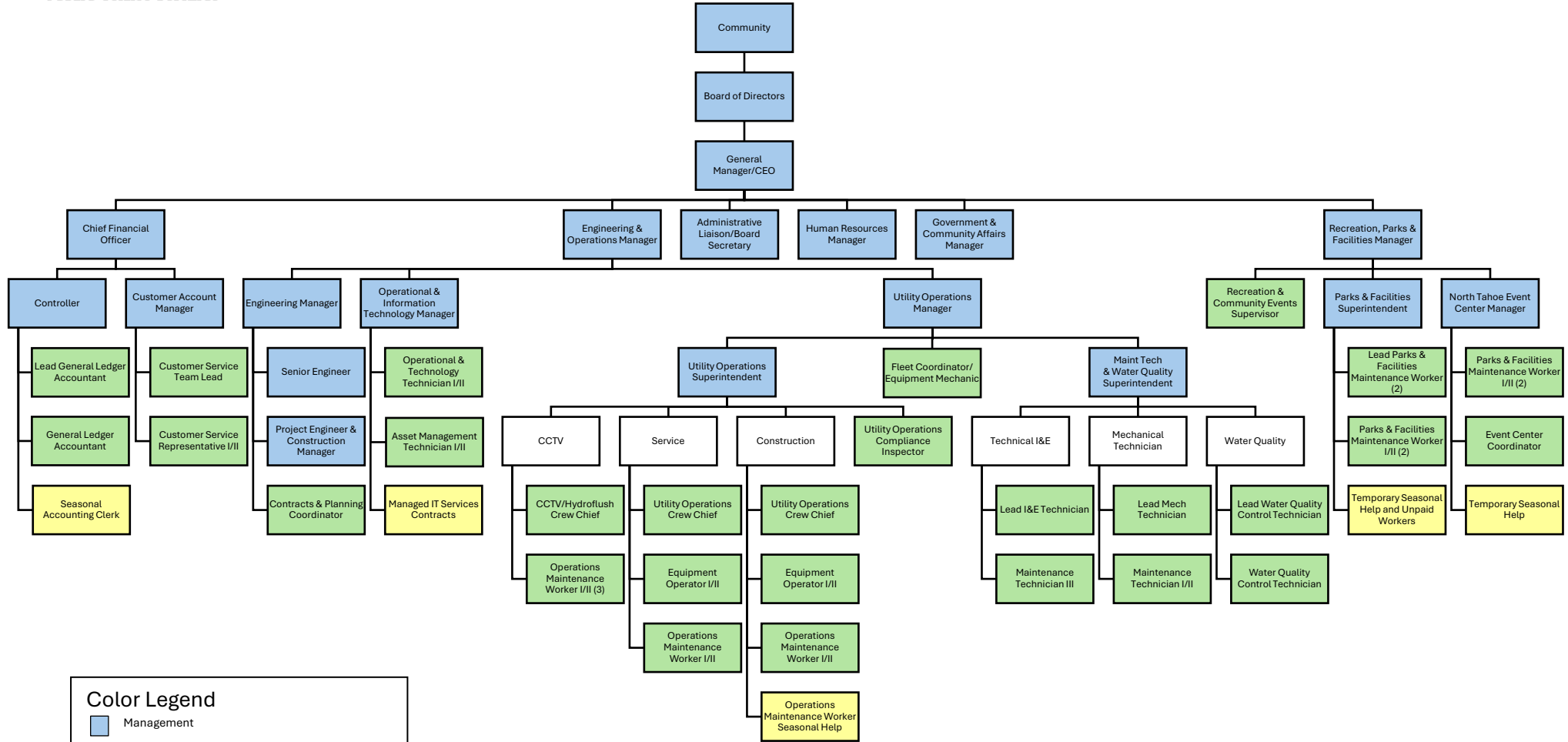
| North Tahoe Public Utility District  |                      |
|--|----------------------|
| Incentive Certification Program  |                      |
|  |                      |
| <u>Classifications</u>   |                      |
| Administrative Assistant   |                      |
| Contracts and Planning Coordinator   |                      |
| Customer Service Representative I/II   |                      |
| Customer Service Team Lead   |                      |
| Accounting Technician  |                      |
| General Ledger Accountant  |                      |
| Lead General Ledger Accountant   |                      |
| Purchasing Technician  |                      |
| Utility Operations Coordinator   |                      |
| Updated: June 10, 2025   |                      |
| Description  | Incentive            |
| S.W.R.C.B. Water Distribution Operator Grade 1 (a) (c)   | 1.0%                 |
| S.W.R.C.B. Water Distribution Operator Grade 2 (a) (d)   | 2.5%                 |
|  |                      |
| S.W.R.C.B. Water Treatment Facility Operator Grade 1 (a)   | 1.0%                 |
| S.W.R.C.B. Water Treatment Facility Operator Grade 2 (a)   | 2.5%                 |
|  |                      |
| C.W.E.A. Collection System Maintenance Grade 1 (a)   | 1.0%                 |
| C.W.E.A. Collection System Maintenance Grade 2 (a)   | 2.5%                 |
| NASSCO – Pipeline and Lateral Assessment Program (PACP & LACP) (g)   | 1.5%                 |
| Notary Public License (e)  | 1.0%                 |
| Forklift Operators License (f)   | <del>0.5%</del> 2.0% |
|  |                      |
| Bilingual Incentive: Speaking - requires passing test through a contracted professional initially and every three (3) years thereafter.  | 1.0%                 |
| Bilingual Incentive: Writing - requires passing test through a contracted professional initially and every three (3) years thereafter.   | 1.0%                 |
|  |                      |
| College Accredited Courses, Classroom or Online:   | 1.5%                 |
| Successful completion of 3 Unit course or approved certification at an accredited college or university in job-related subject. Each course requires prior approval and must be completed on employee's time or during approved leave under Section 1.22.B of this MOU, at employee's expense. Upon successful completion, costs of exam, registration fee, and course materials will be reimbursed to the EMPLOYEE.   |                      |
| Certification/education courses equivalent to a 3-unit college course will be considered: MS Office Suite – includes MS Word, Excel, Outlook, Access, Project, and PowerPoint; Asset Management-Lucity; Crystal Reporting; Website Maintenance.  |                      |
|  |                      |
| Examples (based on availability):  |                      |
| TMCC (Truckee Meadows Community College)   |                      |
| · Administrative Professional Certification  |                      |
| · Business Certification   |                      |
| · Bookkeeper Certification   |                      |
|  |                      |
| – Online Certification Courses, 3 units each, includes Business Speech Communications, Leadership and Human Relations, Applied Business Math, Business Letters and Reports, Business English, Customer Service, Word Certification Preparation, Excel Certification Preparation, Office Publications, Executive Office Procedures, Bookkeeping I or II, Financial Accounting, Payroll and Employee Benefit Accounting, Principles of Management, Supervision |                      |
| Sierra College Distance Learning Online, 3-Unit Courses: Computer Information Systems, Business Information Systems, Spreadsheets in Business, MS Outlook – Managing Info, Accounting I & II, Financial Accounting II, Managerial Accounting, Human Resources Management.  |                      |
|  |                      |



|  |                               |
|--|-------------------------------|
| College Non-Accredited Courses, Classroom or Online: Successful completion of a non-accredited course or approved certification at an accredited college or university in a job-related subject. A minimum of 8 hours is required to be considered for certification pay. Each course requires prior approval and must be completed on employee's time or during approved leave under Section 1.22.B of this MOU, at employee's expense. Upon successful completion, costs of exam, registration fee, and course materials will be reimbursed to the EMPLOYEE. (b) Examples of online courses (based on availability): | 0.2% for a minimum of 8 hours |
| · Ed2go (Sierra College or TMCC) online courses such as: Categories include Accounting and Finance (43 courses including Accounting Fundamentals, Accounting Software, Business Writing, Database Management); Business (150 courses including Business Communication, Business Software, General Business Skills, Grant Writing, Management and Leadership, Project Management); Business Communications, Effective Business Writing; Microsoft Access.   |                               |
| · UNR Online Purchasing Management Certificate program (7 course requirements for certificate, includes courses such as Budgeting Essentials, Essentials of Purchasing, Management Essentials, The Supply Chain Process, Legal Aspects of Contracts, Negotiating Strategies, Persuasive Communication, Price and Cost Analysis, Supplier Contracting, The Procurement Process.   |                               |
| · UGotClass Online Sierra College: Certificate in Data Analysis, Social Media for Business Certificate (3 courses, approximately 48 hours)   |                               |
| Any other course that may be deemed appropriate by management.   |                               |
|  |                               |
| North Lake Tahoe-Truckee Leadership Program  | 1.50%                         |
|  |                               |
| (a) Incentive bonus shall be granted if a written test is required for certification or course completion.   |                               |
| (b) For those certifications/courses without a written test Incentive bonus shall be granted by completing Course Questionnaire after each class/course. Each class/course required prior approval.  |                               |
| (c) Utility Operations Coordinator not eligible; already included in base wage.  |                               |
| (d) Utility Operations Coordinator eligible for 1.5% since 1% is included in base wage.  |                               |
| (e) Limited to two (2) positions   |                               |
| (f) Purchasing Technician receives 2%. <del>A total of two other certifications will be allowed for the Customer Service Representatives. Customer Service Team Lead is not eligible; already included in base wage.</del>   |                               |
| (g) Limited to the Utility Operations Coordinator  |                               |



FISCAL YEAR 2024/2025  
Organizational Chart  
Proposed June 8, 2025



**RESOLUTION NO. 2025-10  
OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE  
PUBLIC UTILITY DISTRICT ADOPTING AN AMENDED  
FISCAL YEAR 2024/2025 PUBLICLY AVAILABLE PAY  
SCHEDULE FOR ALL EMPLOYEES AS REQUIRED BY  
CALPERS**

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

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

**WHEREAS**, on June 11, 2024, the Board adopted Resolution 2024-14 adopting the Fiscal Year 2024/2025 publicly available pay schedule for all employees; and

**WHEREAS**, on September 16, 2024, the Board adopted Resolution 2024-22 adopting an amended Fiscal Year 2024/2025 public available pay schedule for all employees; and

**WHEREAS**, the Board of Directors has approved changes to the District's Organizational Chart, including the addition of new positions, and must add those new positions to the Fiscal Year 2024/2025 publicly available pay schedule for all employees.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the North Tahoe Public Utility District hereby adopts the Amended Fiscal Year 2024/2025 pay schedule attached hereto as Exhibit 1 and incorporated herein by this reference, with an effective date of June 8, 2025.

**APPROVED AND ADOPTED** this 10th day of June 2025.

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

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**Sue Daniels, President  
Board of Directors**

**ATTEST:**

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

**EXHIBIT 1**  
**AMENDED PAY SCHEDULE**

**[attached behind this page]**

North Tahoe Public Utility District  
Bi-Weekly Salary Range Schedule  
**PROPOSED**    UPDATED    6/8/2025  
Effective July 7, 2024  
COLA = 3.2%

| Position  | Step 1   | Step 2   | Step 3       | Step 4   | Step 5   | Step 6    |
|---|----------|----------|--------------|----------|----------|-----------|
| Chief Financial Officer                               | 7,054.40 | 7,406.40 | 7,776.00     | 8,164.00 | 8,572.00 | 9,000.00  |
| Controller  | 4,956.80 | 5,204.00 | 5,464.00     | 5,736.80 | 6,023.20 | 6,324.00  |
| Customer Account Manager                              | 3,787.20 | 3,976.00 | 4,174.40     | 4,382.40 | 4,600.80 | 4,830.40  |
| Engineering & Operations Manager                      | 6,814.40 | 7,154.40 | 7,512.00     | 7,887.20 | 8,280.80 | 8,694.40  |
| Engineering Manager                                   | 6,215.20 | 6,525.60 | 6,851.20     | 7,193.60 | 7,552.80 | 7,930.40  |
| Senior Engineer                                       | 5,405.60 | 5,675.20 | 5,958.40     | 6,256.00 | 6,568.80 | 6,896.80  |
| Project Engineer & Construction Manager               | 4,722.40 | 4,958.40 | 5,205.60     | 5,465.60 | 5,738.40 | 6,024.80  |
| Utility Operations Manager                            | 5,472.00 | 5,744.80 | 6,032.00     | 6,333.60 | 6,649.60 | 6,981.60  |
| Maintenance Technician & Water Quality Superintendent | 4,528.80 | 4,755.20 | 4,992.80     | 5,242.40 | 5,504.00 | 5,779.20  |
| Utility Operations Superintendent                     | 4,528.80 | 4,755.20 | 4,992.80     | 5,242.40 | 5,504.00 | 5,779.20  |
| Administrative Liaison/Board Secretary                | 3,680.00 | 3,863.20 | 4,056.00     | 4,258.40 | 4,471.20 | 4,694.40  |
| Human Resources Manager                               | 4,714.40 | 4,949.60 | 5,196.80     | 5,456.00 | 5,728.00 | 6,014.40  |
| Operational & Information Technology Manager          | 4,722.40 | 4,958.40 | 5,205.60     | 5,465.60 | 5,738.40 | 6,024.80  |
| Public Information Officer                            | 3,680.00 | 3,863.20 | 4,056.00     | 4,258.40 | 4,471.20 | 4,694.40  |
| Government & Community Affairs Manager                | 5,408.80 | 5,679.20 | 5,962.40     | 6,260.00 | 6,572.80 | 6,900.80  |
| Recreation, Parks, & Facilities Manager               | 4,457.60 | 4,680.00 | 4,913.60     | 5,159.20 | 5,416.80 | 5,687.20  |
| Parks and Facilities Superintendent                   | 3,765.60 | 3,953.60 | 4,151.20     | 4,358.40 | 4,576.00 | 4,804.80  |
| Event Center Manager                                  | 3,188.80 | 3,348.00 | 3,515.20     | 3,690.40 | 3,874.40 | 4,068.00  |
| General Manager/CEO                                   | 8,296.45 |          | By Agreement |          |          | 11,614.54 |

North Tahoe Public Utility District  
**PROPOSED**    **UPDATED**    6/8/2025  
 Effective July 7, 2024  
 COLA = 3.2%

| Position   | Hourly Wage Range Schedule |        |        |        |        |        | Bi-Weekly Hourly Wage Range Schedule |          |          |          |          |          |
|--|----------------------------|--------|--------|--------|--------|--------|--------------------------------------|----------|----------|----------|----------|----------|
|  | Step 1                     | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 1                               | Step 2   | Step 3   | Step 4   | Step 5   | Step 6   |
| Maintenance Worker I                             | 28.98                      | 30.42  | 31.94  | 33.53  | 35.20  | 36.96  | 2,318.40                             | 2,433.60 | 2,555.20 | 2,682.40 | 2,816.00 | 2,956.80 |
| Maintenance Worker II                            | 33.31                      | 34.97  | 36.71  | 38.54  | 40.46  | 42.48  | 2,664.80                             | 2,797.60 | 2,936.80 | 3,083.20 | 3,236.80 | 3,398.40 |
| Equipment Operator I                             | 31.47                      | 33.04  | 34.69  | 36.42  | 38.24  | 40.15  | 2,517.60                             | 2,643.20 | 2,775.20 | 2,913.60 | 3,059.20 | 3,212.00 |
| Equipment Operator II                            | 35.80                      | 37.58  | 39.45  | 41.42  | 43.49  | 45.66  | 2,864.00                             | 3,006.40 | 3,156.00 | 3,313.60 | 3,479.20 | 3,652.80 |
| Water Quality Control Technician                 | 33.31                      | 34.97  | 36.71  | 38.54  | 40.46  | 42.48  | 2,664.80                             | 2,797.60 | 2,936.80 | 3,083.20 | 3,236.80 | 3,398.40 |
| Lead Water Quality Control Technician            | 38.99                      | 40.93  | 42.97  | 45.11  | 47.36  | 49.72  | 3,119.20                             | 3,274.40 | 3,437.60 | 3,608.80 | 3,788.80 | 3,977.60 |
| Operations Coordinator                           | 33.59                      | 35.26  | 37.02  | 38.87  | 40.81  | 42.85  | 2,687.20                             | 2,820.80 | 2,961.60 | 3,109.60 | 3,264.80 | 3,428.00 |
|  |                            |        |        |        |        |        |                                      |          |          |          |          |          |
| Maintenance Tech I                               | 34.63                      | 36.36  | 38.17  | 40.07  | 42.07  | 44.17  | 2,770.40                             | 2,908.80 | 3,053.60 | 3,205.60 | 3,365.60 | 3,533.60 |
| Maintenance Tech II                              | 39.82                      | 41.81  | 43.90  | 46.09  | 48.39  | 50.80  | 3,185.60                             | 3,344.80 | 3,512.00 | 3,687.20 | 3,871.20 | 4,064.00 |
| Maintenance Tech III                             | 42.81                      | 44.95  | 47.19  | 49.54  | 52.01  | 54.61  | 3,424.80                             | 3,596.00 | 3,775.20 | 3,963.20 | 4,160.80 | 4,368.80 |
| Lead Mechanical Technician                       | 46.61                      | 48.94  | 51.38  | 53.94  | 56.63  | 59.46  | 3,728.80                             | 3,915.20 | 4,110.40 | 4,315.20 | 4,530.40 | 4,756.80 |
| Lead Instrumentation & Electrical Technician     | 46.61                      | 48.94  | 51.38  | 53.94  | 56.63  | 59.46  | 3,728.80                             | 3,915.20 | 4,110.40 | 4,315.20 | 4,530.40 | 4,756.80 |
|  |                            |        |        |        |        |        |                                      |          |          |          |          |          |
| Utility Operations Compliance Inspector          | 35.80                      | 37.58  | 39.45  | 41.42  | 43.49  | 45.66  | 2,864.00                             | 3,006.40 | 3,156.00 | 3,313.60 | 3,479.20 | 3,652.80 |
| Utility Operations Crew Chief                    | 38.99                      | 40.93  | 42.97  | 45.11  | 47.36  | 49.72  | 3,119.20                             | 3,274.40 | 3,437.60 | 3,608.80 | 3,788.80 | 3,977.60 |
| Utility Operations CCTV & Hydro-Flush Crew Chief | 38.99                      | 40.93  | 42.97  | 45.11  | 47.36  | 49.72  | 3,119.20                             | 3,274.40 | 3,437.60 | 3,608.80 | 3,788.80 | 3,977.60 |
|  |                            |        |        |        |        |        |                                      |          |          |          |          |          |
| Fleet Coord/Equip Mechanic                       | 37.72                      | 39.60  | 41.58  | 43.65  | 45.83  | 48.12  | 3,017.60                             | 3,168.00 | 3,326.40 | 3,492.00 | 3,666.40 | 3,849.60 |
| Fleet Assistant                                  | 27.21                      | 28.57  | 29.99  | 31.48  | 33.05  | 34.70  | 2,176.80                             | 2,285.60 | 2,399.20 | 2,518.40 | 2,644.00 | 2,776.00 |
|  |                            |        |        |        |        |        |                                      |          |          |          |          |          |
| Administrative Assistant                         | 28.52                      | 29.94  | 31.43  | 33.00  | 34.65  | 36.38  | 2,281.60                             | 2,395.20 | 2,514.40 | 2,640.00 | 2,772.00 | 2,910.40 |
| Contracts & Planning Coordinator                 | 34.80                      | 36.54  | 38.36  | 40.27  | 42.28  | 44.39  | 2,784.00                             | 2,923.20 | 3,068.80 | 3,221.60 | 3,382.40 | 3,551.20 |
| GIS & SCADA Systems Engineer                     | 50.11                      | 52.61  | 55.24  | 58.00  | 60.90  | 63.94  | 4,008.80                             | 4,208.80 | 4,419.20 | 4,640.00 | 4,872.00 | 5,115.20 |
| Associate Engineer                               | 55.57                      | 58.34  | 61.25  | 64.31  | 67.52  | 70.89  | 4,445.60                             | 4,667.20 | 4,900.00 | 5,144.80 | 5,401.60 | 5,671.20 |
| Assistant Engineer                               | 43.42                      | 45.59  | 47.86  | 50.25  | 52.76  | 55.39  | 3,473.60                             | 3,647.20 | 3,828.80 | 4,020.00 | 4,220.80 | 4,431.20 |
| Engineering Technician I                         | 29.56                      | 31.03  | 32.58  | 34.20  | 35.90  | 37.69  | 2,364.80                             | 2,482.40 | 2,606.40 | 2,736.00 | 2,872.00 | 3,015.20 |
| Engineering Technician II                        | 33.98                      | 35.67  | 37.45  | 39.32  | 41.28  | 43.34  | 2,718.40                             | 2,853.60 | 2,996.00 | 3,145.60 | 3,302.40 | 3,467.20 |
| Public Works Construction Inspector              | 33.41                      | 35.08  | 36.83  | 38.67  | 40.60  | 42.62  | 2,672.80                             | 2,806.40 | 2,946.40 | 3,093.60 | 3,248.00 | 3,409.60 |
|  |                            |        |        |        |        |        |                                      |          |          |          |          |          |
| Parks & Facilities Maintenance Worker I          | 24.14                      | 25.34  | 26.60  | 27.92  | 29.31  | 30.77  | 1,931.20                             | 2,027.20 | 2,128.00 | 2,233.60 | 2,344.80 | 2,461.60 |
| Parks & Facilities Maintenance Worker II         | 27.36                      | 28.72  | 30.15  | 31.65  | 33.23  | 34.89  | 2,188.80                             | 2,297.60 | 2,412.00 | 2,532.00 | 2,658.40 | 2,791.20 |
| Lead Parks & Facilities Maintenance Worker       | 30.33                      | 31.84  | 33.43  | 35.10  | 36.85  | 38.69  | 2,426.40                             | 2,547.20 | 2,674.40 | 2,808.00 | 2,948.00 | 3,095.20 |
| Parks & Facilities Supervisor                    | 29.80                      | 31.29  | 32.85  | 34.49  | 36.21  | 38.02  | 2,384.00                             | 2,503.20 | 2,628.00 | 2,759.20 | 2,896.80 | 3,041.60 |
| Park & Facilities Coordinator I                  | 24.57                      | 25.79  | 27.07  | 28.42  | 29.84  | 31.33  | 1,965.60                             | 2,063.20 | 2,165.60 | 2,273.60 | 2,387.20 | 2,506.40 |
| Park & Facilities Coordinator II                 | 28.44                      | 29.86  | 31.35  | 32.91  | 34.55  | 36.27  | 2,275.20                             | 2,388.80 | 2,508.00 | 2,632.80 | 2,764.00 | 2,901.60 |
| Event Center Coordinator                         | 28.44                      | 29.86  | 31.35  | 32.91  | 34.55  | 36.27  | 2,275.20                             | 2,388.80 | 2,508.00 | 2,632.80 | 2,764.00 | 2,901.60 |
| Recreation & Community Event Supervisor          | 33.69                      | 35.37  | 37.13  | 38.98  | 40.92  | 42.96  | 2,695.20                             | 2,829.60 | 2,970.40 | 3,118.40 | 3,273.60 | 3,436.80 |
|  |                            |        |        |        |        |        |                                      |          |          |          |          |          |
| Customer Service Rep I                           | 23.81                      | 25.00  | 26.24  | 27.55  | 28.92  | 30.36  | 1,904.80                             | 2,000.00 | 2,099.20 | 2,204.00 | 2,313.60 | 2,428.80 |
| Customer Service Rep II                          | 28.75                      | 30.18  | 31.68  | 33.26  | 34.92  | 36.66  | 2,300.00                             | 2,414.40 | 2,534.40 | 2,660.80 | 2,793.60 | 2,932.80 |
| Customer Service Team Lead                       | 36.66                      | 38.49  | 40.41  | 42.43  | 44.55  | 46.77  | 2,932.80                             | 3,079.20 | 3,232.80 | 3,394.40 | 3,564.00 | 3,741.60 |
| Purchasing Technician                            | 32.02                      | 33.62  | 35.30  | 37.06  | 38.91  | 40.85  | 2,561.60                             | 2,689.60 | 2,824.00 | 2,964.80 | 3,112.80 | 3,268.00 |
| Accounting Technician                            | 27.85                      | 29.24  | 30.70  | 32.23  | 33.84  | 35.53  | 2,228.00                             | 2,339.20 | 2,456.00 | 2,578.40 | 2,707.20 | 2,842.40 |
| General Ledger Accountant                        | 37.43                      | 39.30  | 41.26  | 43.32  | 45.48  | 47.75  | 2,994.40                             | 3,144.00 | 3,300.80 | 3,465.60 | 3,638.40 | 3,820.00 |
| Lead General Ledger Accountant                   | 46.20                      | 48.51  | 50.92  | 53.47  | 56.14  | 58.94  | 3,696.00                             | 3,880.80 | 4,073.60 | 4,277.60 | 4,491.20 | 4,715.20 |
|  |                            |        |        |        |        |        |                                      |          |          |          |          |          |
| OIT Technician I                                 | 36.12                      | 37.92  | 39.81  | 41.80  | 43.89  | 46.08  | 2,889.60                             | 3,033.60 | 3,184.80 | 3,344.00 | 3,511.20 | 3,686.40 |
| OIT Technician II                                | 41.52                      | 43.59  | 45.76  | 48.04  | 50.44  | 52.96  | 3,321.60                             | 3,487.20 | 3,660.80 | 3,843.20 | 4,035.20 | 4,236.80 |
| Asset Management Technician I                    | 36.12                      | 37.92  | 39.81  | 41.80  | 43.89  | 46.08  | 2,889.60                             | 3,033.60 | 3,184.80 | 3,344.00 | 3,511.20 | 3,686.40 |
| Asset Management Technician II                   | 41.52                      | 43.59  | 45.76  | 48.04  | 50.44  | 52.96  | 3,321.60                             | 3,487.20 | 3,660.80 | 3,843.20 | 4,035.20 | 4,236.80 |



## NORTH TAHOE PUBLIC UTILITY DISTRICT

**DATE:** June 10, 2025

**ITEM:** F-8

**FROM:** Finance Department

**SUBJECT:** Accept the Annual Independent Audit Report of the Money Purchase Pension Plan for Calendar Year 2024 Conducted by MUN CPAs

### **RECOMMENDATION:**

Accept the annual independent audit report of the Money Purchase Pension Plan for the calendar year ending December 31, 2024.

### **DISCUSSION:**

The District's Auditor, MUN CPAs, have completed their audit of the calendar year 2024 Money Purchase Pension Plan and have issued an unmodified opinion.

MUN CPAs' scope of work included various responsibilities in connection with the audit requirement, including review of evidence supporting the financial statements. The results of which may be reviewed in the attachments.

In the interest of transparency, Staff continues to bring this audit report to the Board of Directors for acceptance.


### **ATTACHMENTS:**

- Independent Auditor's Report for Calendar Years 2024 and 2023
- Governance Letter

**MOTION:** Approve Staff Recommendation

### **REVIEW TRACKING:**

Submitted By:   
Patrick Grimes  
Chief Financial Officer

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

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**NORTH TAHOE PUBLIC UTILITY DISTRICT  
MONEY PURCHASE PENSION PLAN**

**FINANCIAL STATEMENTS WITH  
INDEPENDENT AUDITOR'S REPORT  
DECEMBER 31, 2024 AND 2023**

---

**MUN CPAs, LLP  
1760 CREEKSIDE OAKS DRIVE, SUITE 160  
SACRAMENTO, CALIFORNIA 95833**



**NORTH TAHOE PUBLIC UTILITY DISTRICT  
MONEY PURCHASE PENSION PLAN  
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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
North Tahoe Public Utility District Money Purchase Pension Plan  
Tahoe Vista, California

### Opinion

We have audited the accompanying financial statements of North Tahoe Public Utility District Money Purchase Pension Plan, which comprise the statements of fiduciary net position available for benefits as of December 31, 2024 and 2023, and the related statement of changes in fiduciary net position available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the fiduciary net position available for benefits of North Tahoe Public Utility District Money Purchase Pension Plan as of December 31, 2024 and 2023, and the changes in its fiduciary net position available for benefits for the year ended December 31, 2024, in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of North Tahoe Public Utility District Money Purchase Pension Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about North Tahoe Public Utility District Money Purchase Pension Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of North Tahoe Public Utility District Money Purchase Pension Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about North Tahoe Public Utility District Money Purchase Pension Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

MUN CPAs, LLP

Sacramento, California  
May 14, 2025

**NORTH TAHOE PUBLIC UTILITY DISTRICT  
MONEY PURCHASE PENSION PLAN  
STATEMENTS OF FIDUCIARY NET POSITION AVAILABLE FOR BENEFITS  
DECEMBER 31, 2024 AND 2023**

|   | <u>2024</u>         | <u>2023</u>         |
|---|---------------------|---------------------|
| <b><u>ASSETS</u></b>                                  |                     |                     |
| Investments:  |                     |                     |
| Pooled separate accounts, at fair value (Note 3)      | \$ 2,579,996        | \$ 2,324,612        |
| Fixed guaranteed contract, at contract value (Note 4) | <u>1,236,598</u>    | <u>1,191,757</u>    |
| Total Investments                                     | <u>3,816,594</u>    | <u>3,516,369</u>    |
| Receivables:  |                     |                     |
| Notes receivable from participants                    | <u>35,225</u>       | <u>58,477</u>       |
| Total Receivables                                     | <u>35,225</u>       | <u>58,477</u>       |
| <b>Total Assets</b>                                   | <u>3,851,819</u>    | <u>3,574,846</u>    |
| <b>FIDUCIARY NET POSITION AVAILABLE FOR BENEFITS</b>  | <u>\$ 3,851,819</u> | <u>\$ 3,574,846</u> |

See accompanying notes to the financial statements.

**NORTH TAHOE PUBLIC UTILITY DISTRICT  
MONEY PURCHASE PENSION PLAN  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
AVAILABLE FOR BENEFITS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**ADDITIONS**

Additions to net fiduciary net position attributed to:

Investment gain:

Net appreciation in fair value of investments \$ 410,303

Interest income on notes receivable from participants 2,479

**TOTAL ADDITIONS** 412,782

**DEDUCTIONS**

Deductions from fiduciary net position attributed to:

Benefits paid to participants 135,809

**TOTAL DEDUCTIONS** 135,809

**NET INCREASE** 276,973

**NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR** 3,574,846

**NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR** \$ 3,851,819

See accompanying notes to the financial statements.

**NORTH TAHOE PUBLIC UTILITY DISTRICT  
MONEY PURCHASE PENSION PLAN  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 1: DESCRIPTION OF PLAN**

The following description of the North Tahoe Public Utility District (the District) Money Purchase Pension Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a single employer defined contribution money purchase pension plan maintained and controlled by North Tahoe Public Utility District's elected employees and Board members who serve as trustees. No other entity contributes to this Plan. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The District suspended contributions to the Plan and froze the Plan to new participants in August 2010. Due to the frozen status, new employees are not eligible to join the Plan, and there are no participant or District contributions to the Plan.

Vesting

Vesting for required employer contributions is 100% after five (5) years of employment. All participants were 100% vested at December 31, 2024 and 2023.

Participant Accounts

Each participant's account is credited with an allocation of Plan earnings, and charged with distributions and an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Participant Directed Investments

Participants direct the investment of their Plan assets. At December 31, 2024 and 2023, the participant directed investments were held by Empower.

Notes Receivable from Participants

Participants may borrow from their accounts up to a maximum equal to the lesser of \$50,000 or 50% of their vested interest. The loans are secured by the balance in the participant's account. The loans bear interest rates charged by local commercial banks for similar loans, which is commensurate with the loan document administered by the recordkeeper. Interest rates range from 5.25% to 7.50%. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in their account, or annual installments over a ten year period. For termination of service due to other reasons, a participant may receive the value of the vested interest in their account as a lump-sum distribution. As of December 31, 2024 and 2023 there were no participants who had requested benefit payments who had not been paid.

Administrative Expenses

Most expenses of maintaining the Plan are paid by the District. Expenses that are paid directly by the District are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in fiduciary net position available for benefits. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statement of changes in fiduciary net position available for benefits.

**NORTH TAHOE PUBLIC UTILITY DISTRICT  
MONEY PURCHASE PENSION PLAN  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 1: DESCRIPTION OF PLAN (CONTINUED)**

Forfeitures

When certain terminations of participation in the Plan occur, the nonvested portion of the participant's account, as defined by the Plan, represents a forfeiture. Forfeitures are utilized to reduce the employer contributions for the Plan year or pay Plan administrative expenses. During the years ended December 31, 2024 and 2023 there were no forfeitures used to pay Plan expenses or reduce employer contributions. At December 31, 2024 and 2023, forfeited non-vested accounts totaled \$0.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Investment Valuation and Income Recognition

The Plan's investments, other than fully benefit responsive investment contracts, are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Contract value is the relevant measure for the Plan's fully benefit-responsive investment contracts, because contract value is the amount Plan participants generally receive when executing transactions under the terms of the contract and Plan provisions. See Note 3 for discussion of fair value measurements and a description of the method(s) and significant assumptions used to determine the fair value of investments.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

Payment of Benefits

Benefits are recorded when paid.

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through May 14, 2025, the date the financial statements were available to be issued.

**NORTH TAHOE PUBLIC UTILITY DISTRICT  
MONEY PURCHASE PENSION PLAN  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 3: FAIR VALUE MEASUREMENTS**

*FASB Accounting Standards Codification 820, Fair Value Measurements and Disclosures*, established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

- |         |  |
|---------|--|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.  |
| Level 2 | <p>Inputs to the valuation methodology include:</p> <ul style="list-style-type: none"><li>• Quoted prices for similar assets or liabilities in active markets;</li><li>• Quoted prices for identical or similar assets or liabilities in inactive markets;</li><li>• Inputs other than quoted prices that are observable for the asset or liability;</li><li>• Inputs that are derived principally from or corroborated by observable market data correlation or other means.</li></ul> <p>If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.</p> |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement.  |

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

*Pooled separate accounts:* Valued at Unit Value per share that is based on the net asset value ("NAV") of shares held by the Plan at year end after the deduction of applicable investment management, fund administration, and financial accounting charges. The Unit Value is not a publicly-quoted price in an active market.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.



**NORTH TAHOE PUBLIC UTILITY DISTRICT  
MONEY PURCHASE PENSION PLAN  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 3: FAIR VALUE MEASUREMENTS (CONTINUED)**

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

|                           | Assets at Fair Value as of December 31, 2024 |         |         |              |
|---------------------------|--|---------|---------|--------------|
|                           | Level 1                                      | Level 2 | Level 3 | Total        |
| Pooled Separate Accounts* | \$   | \$ -    | \$ -    | \$ 2,579,996 |

|                           | <i>Assets at Fair Value as of December 31, 2023</i> |                |                |                     |
|---------------------------|---|----------------|----------------|---------------------|
|                           | <u>Level 1</u>                                      | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u>        |
| Pooled Separate Accounts* | \$ <u>          </u>                                | \$ <u>-</u>    | \$ <u>-</u>    | \$ <u>2,324,612</u> |

\* Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the hierarchy tables for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value line item presented in the statements of fiduciary net position available for benefits.

**NOTE 4: INVESTMENT CONTRACT WITH INSURANCE COMPANY**

The Plan has entered into a fully benefit-responsive group annuity contract with Hartford Life Insurance Company. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The group annuity contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

The contract is fully benefit-responsive; contract value is the relevant measurement attribute for the portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Empower, represents contributions made under the contract, plus credited interest, less participant withdrawals and administrative fees. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The crediting interest rate is based on a formula agreed upon with the issuer with the minimum rate of 3.00% as specified in the contract. Such interest rates are reviewed periodically for resetting. The declared crediting interest rate as of December 31, 2024 and 2023 was 3.00%.

The contract value of the Plan's fully benefit-responsive investment contract as of December 31, 2024 and 2023 is presented below:

|                               | <u>2024</u>         | <u>2023</u>         |
|-------------------------------|---------------------|---------------------|
| Hartford Fixed Income Account | \$ <u>1,236,598</u> | \$ <u>1,191,757</u> |

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on completing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes. The Plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

**NORTH TAHOE PUBLIC UTILITY DISTRICT  
MONEY PURCHASE PENSION PLAN  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 5: INCOME TAX STATUS**

On March 31, 2014, the Internal Revenue Service issued a favorable determination letter on the documents adopted by the Plan, noting that the plan qualifies under Section 401(a) of the Internal Revenue Code (IRC). The Plan's administrator believes that the Plan's design and operations continue to comply with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examinations by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**NOTE 6: TRANSACTIONS WITH PARTIES-IN-INTEREST**

The District provides to the Plan certain accounting and administrative services for which no fees are charged. No employee of the District receives compensation from the Plan. Certain Plan investments are shares of investment funds managed by Empower. Empower is the record keeper as defined by the Plan, and, therefore, these transactions qualify as party-in-interest transactions. Notes receivable from participants also reflect party-in-interest transactions.

**NOTE 7: PLAN TERMINATION**

Although it has not expressed any intent to do so, the District has the right under the Plan to terminate the Plan subject to the provisions of ERISA, and the IRC. Upon termination of the Plan, the total net assets of the Plan are to be distributed to the participants in proportion to their account balance.

**NOTE 8: RISKS AND UNCERTAINTIES**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of fiduciary net position available for benefits.



May 14, 2025

To the Board of Directors  
North Tahoe Public Utility District Money Purchase Pension Plan  
875 National Avenue  
Tahoe Vista, California 96148

We have audited the financial statements of North Tahoe Public Utility District Money Purchase Pension Plan (the "Plan"), for the year ended December 31, 2024, and we will issue our report thereon dated May 14, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 11, 2025. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Plan are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Pooled separate accounts: Valued at Unit Value per share that is based on the net asset value ("NAV") of shares held by the Plan at year end after the deduction of applicable investment management, fund administration, and financial accounting charges. The Unit Value is not a publicly-quoted price in an active market.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements identified during our audit procedures.

##### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

##### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 14, 2025.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Plan's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors of North Tahoe Public Utility District Money Purchase Pension Plan and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*MUN CPAs, LLP*

MUN CPAs, LLP



## **NORTH TAHOE PUBLIC UTILITY DISTRICT**

**DATE:** June 10, 2025

**ITEM:** G-1

**FROM:** Office of the General Manager

**SUBJECT:** General Manager/CEO Report

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

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

- a) At the federal level, the partnership is working on the anticipated United States Forest Service (USFS) Federal Fiscal Year (FY) 2025 budget allocation for the Tahoe water for fire suppression program. The partnership ranked projects for submission, and a total of 18 projects were submitted by eight different partners from around the Basin with projects from NTPUD, STPUD, TCPUD, Round Hill General Improvement District (RHGID), and Tahoe Park Water Company all having projects in the top five.

The partnership received word from the USFS to expect an allocation of \$2,155,269 for FY 2025. In May, the partnership met and selected three projects for funding:

- i. TCPUD – Madden Creek Water System Improvements – \$1,485,707
- ii. RHGID – Kent Way Watermain Replacement & Fire Hydrant Project – \$517,853
- iii. Tahoe Park – Elizabeth Drive Waterline Replacement – \$130,157
- iv. STPUD receives a 1% administrative fee (\$21,552) for grant administration

The partnership is now focused on finalizing an agreement between the USFS and STPUD. Once that is complete, agreements between STPUD and the subrecipients will be executed.

The partnership is also tracking federal Fiscal Year 2026 budget efforts as it relates to USFS funding for the Tahoe water for fire suppression program.

- b) The partnership's Washington DC legislative affairs visit remains postponed with a date yet to be determined.
- c) At the state level, the partnership continues to work with its legislative advocate to ensure funding from the approved \$10-billion Climate Bond is allocated to a water infrastructure for fire suppression program. Working with Assembly Member Steve Bennett (District 38 – Ventura), the partnership supported the development of [AB 372 \(Bennett\)](#) which establishes a new water infrastructure for fire suppression program in the State of California Office of Emergency Services (Cal OES) that will be funded via the Climate Bond.

AB 372 was unanimously approved (69-0) by the Assembly and now advances to the Senate for policy committee deliberations.

The partnership visited Sacramento on May 21<sup>st</sup>, as part of the California Special District Association's Legislative Days, and met Assembly Member Bennett to discuss AB 372 and moving it through the Senate.

- d) The partnership has identified [SB 496 \(Hurtado\)](#) as a priority piece of legislation as it amends the State's Advanced Clean Fleets Regulation. The Bill primarily requires the California Air Resources Board (CARB) to establish an Appeals Advisory Committee for the purposes of reviewing appeals of denied requests for exemptions from the requirements of the Advanced Clean Fleets Regulations. Additionally, the bill also expands the emergency vehicle exemption to include vehicles reasonably anticipated to respond to emergency situations. Importantly, the majority of the District's vehicles subject to Advanced Clean Fleets Regulations would reasonably qualify for this proposed exemption. The California Special Districts Association, the League of California Cities, the California State Association of Counties, and the Rural County Representatives of California are co-sponsors of SB 496.

Despite affirmative hearings in the Senate Environmental Quality Committee and the Senate Transportation Committee, SB 496 was held in Suspense by the Senate Appropriations Committee and will not advance. This will be the last update for this bill.

- e) The partnership is also monitoring [SB 746 \(Alvarado-Gil\)](#) which expands the eligibility of an existing Department of Water Resources drought resilience grant program to allow water infrastructure projects for fire suppression. SB 746 is identical to a bill, [SB 470](#), that was advanced by Senator Alvarado-Gil (and supported by the partnership) during the 2023 legislative session but was eventually vetoed by the Governor.

SB 746 was held in Suspense by the Senate Appropriations Committee and will not advance. This will be the last update for this bill.

- 2) The District and TCPUD received notice from the California Tahoe Conservancy (CTC) that our \$80,000 grant request to fund a greenhouse gas inventory of both districts' operations was approved. The districts' General Managers have executed a Project Cooperation Agreement with support from NTPUD General Counsel with TCPUD acting as the lead agency for the grant.

TCPUD has awarded a contract to Sierra Business Counsel (SBC) to complete the analysis in conformance with guidelines established by The Climate Registry. The District, working in collaboration with TCPUD, is approaching the completion of the data collection process. The preliminary data report has been transmitted to both Districts from SBC and is currently being reviewed by staff.

- 3) The Boys and Girls Club of North Lake Tahoe (BGCNLT) held its regularly scheduled Board meeting on May 28, 2025. The following items were topics of discussion:

- a) Approval of the April meeting minutes
- b) Updates from the Board Chair including:
  - i) 2025-2026 Board Officers
  - ii) Upcoming Events
  - iii) June Board Meeting Planning
- c) Updates from the CEO including:
  - i) Incline Facility Expansion
  - ii) Wine of the Water 2025 Update
  - iii) Director Level Staffing Recruitment
  - iv) BGCA Annual Conference
- d) Updates from the Finance Committee – review of Club financials
  - i) Review April Financials
  - ii) Review and Approve Form 990 for Tax Year 2023
  - iii) Review Draft Investment Policy Updates
- e) Review of the Draft Fiscal Year 25/26 Budget

The next regularly scheduled BGCNLT Board meeting is June 25, 2025.

- 4) The District is recruiting for three open positions:

- Senior Engineer
- Asset Management Technician I/II
- Utility Operations Maintenance Worker I/II

- 5) At the July 14, 2020, regular meeting, the Board of Directors adopted resolution 2020-12, authorizing Staff to destroy certain District Records pursuant to District Policy. The records of the NTPUD authorized to be destroyed are as provided by Government Code section 60201 et seq., in accordance with the timelines set forth in the Records Retention Policy and with the approval of the General Manager

without further Board action. During the July 14, 2020, meeting, the Board President requested that the General Manager notify the Board prior to the destruction. Below is a list of records that will be destroyed soon after July 1, 2025:

| <b>Parks and Facilities/Event Center Department</b>  | <b>Records through:</b> |
|--|-------------------------|
| North Tahoe Event Center retired marketing materials, brochures and publications                             | 2021                    |
| North Tahoe Event Center for space rental agreements   | 2018                    |
| <b>Finance Department</b>  |                         |
| North Tahoe Event Center Accounts Receivable Invoices and Records  | 2017                    |
| Accounts Payable Invoices, Check Copies & Supporting Documents   | 6/30/16                 |
| Payroll Timesheets, Timecards & Payroll Check Copies and Time Off Slips and paper copies of biweekly reports | 6/30/16                 |
| Inventory Materials Requisitions   | 2020                    |
| Bank Records, Daily Sheets, Statements & Deposit Receipts  | 2018                    |
| General Journal Entries  | 6/30/20                 |
| Accounts Receivable Cash Receipts Records  | 6/30/16                 |
| <b>Human Resources</b>   |                         |
| Recruitment & Applications   | 6/30/21                 |
| Employee Personnel Files   | 6/30/17                 |
| <b>Utility Operations Department</b>   |                         |
| Utility Operations Work Orders   | 2020                    |
| Utility Operations Work Order Logs   | 2020                    |
| <b>Administration</b>  |                         |
| Unsuccessful Bids/RFQ's/RFP's  | 2021                    |

Submitted By:



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





## **NORTH TAHOE PUBLIC UTILITY DISTRICT**

**DATE:** June 10, 2025

**ITEM:** G-2

**FROM:** Justin Broglio, Public Information Officer

**SUBJECT:** Public Information and Community Outreach Report

### **DISCUSSION:**

#### **Public Information and Community Outreach:**

- For the month of May, our communications and outreach focused on – 1) continued outreach about our new online billing portal; 2) notifications to residents for the District's Summer 2025 construction projects; and 3) launch and promotion of the new 2025 Summer Activity Guide; 4) notifications to residents/visitors about opening of the District's summer recreation facilities, boat ramp, and fields; 5) and outreach about the District's work as part of the Tahoe Water for Fire Suppression Partnership.
- Staff assisted Recreation & Parks Department staff with the launch and promotion of the new Summer 2025 Recreation Activity Guide and all associated activities, events, and programs.
- Staff worked with Recreation & Parks Department staff to promote and advertise the District's final two Spring 2025 special events – including the May Meltdown Disc Golf Tournament and the Pickle in the Pines Tournament.
- Staff continues to work with Design Workshop, Placer County, and the California Tahoe Conservancy on the Secline Beach Planning & Design Project.
- Staff continues to work with TCPUD and our consultants at the Sierra Business Council on the District's Greenhouse Gas inventory and assessment.
- Staff continues to assist Customer Service and Accounting staff with the transition to our new online billing portal and associated customer outreach and notices.
- Staff continues to assist the Utility Ops and Engineering Team with customer notifications for the upcoming 2025 Kings Beach Watermain Replacement Project.
- Staff made updates to the District's Rate Relief Program and prepared distribution and outreach planning and materials.

- Staff continues to assist the General Manager with California and Federal legislative affairs, outreach, and planning.

#### **Grants:**

- Staff is continuing to research and review additional grant opportunities as they become available.
- Staff submitted two future possible projects to the TRPA EIP Tracker for consideration and listing on the Agency's Connections 2050 Regional Transportation Plan – Foreseeable (Constrained) Project List.
  - Kings Beach to Tahoe Vista - Pam Emmerich Memorial Pinedrop Trail Reconstruction
  - North Tahoe Regional Park to Tahoe Vista - Snow Creek Trail Extension

#### **North Tahoe Event Center Marketing:**

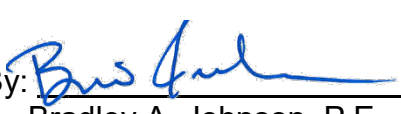
- Staff continues to work with NTEC Manager on the refresh of the Event Center website and updates to the venue's advertising plan and marketing materials.

#### **Community and Regional Partner Connections:**

- Participated in bi-weekly Tahoe-Truckee PIO team meetings and North Lake Tahoe-Truckee Stakeholder meetings.
  - Topics included updates summer construction updates, golden mussel defense programs, boat launch operators outreach, and 2025 visitor education programs.
- Presented and attended the NTCA's May Monthly First Tuesday Breakfast Club.
  - Presented with TCPUD, on behalf of the Tahoe Water for Fire Suppression Partnership. Video and presentations can be found –
  - <https://www.northtahoecommunityalliance.com/stay-informed/breakfast-club-meetings/>
- Attended the annual CSDA Special Legislative Days in Sacramento.
  - Meet with several key Senate and Assembly members on AB372 and other bills that may impact the District.

#### **Review Tracking:**

Submitted By:   
Justin Broglio  
Public Information Officer

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

## **Field Trips and K-12 Education Outreach**

- Staff hosted two field trips for local Kings Beach students in May, with generous and amazing help from our Engineering and Operations staff!



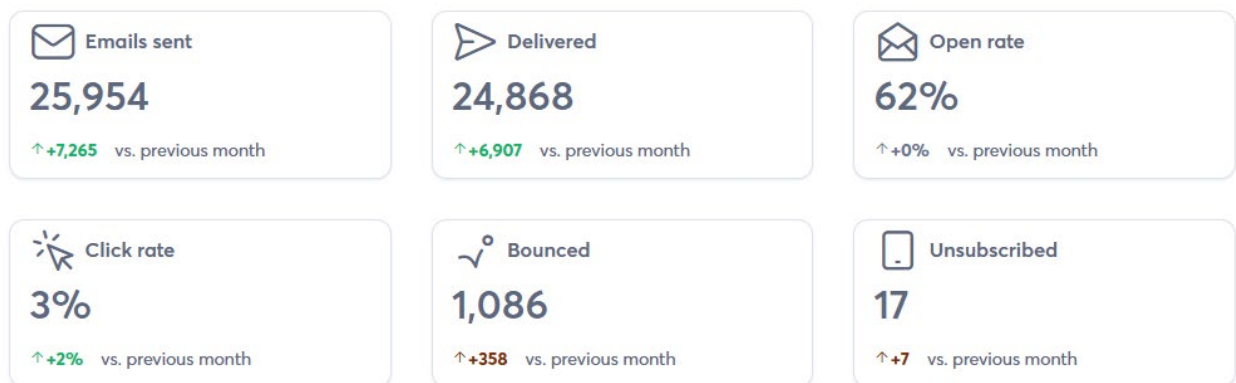
## **Email Newsletter Metrics –**

- May 2025 metrics for the District’s Recreation Newsletter and Board Meeting Notices.
- Both the District’s main account and the Recreation and Parks account continue to see positive engagement and open rates across all email newsletters.

## **District Email Metrics – Recreation & Admin**

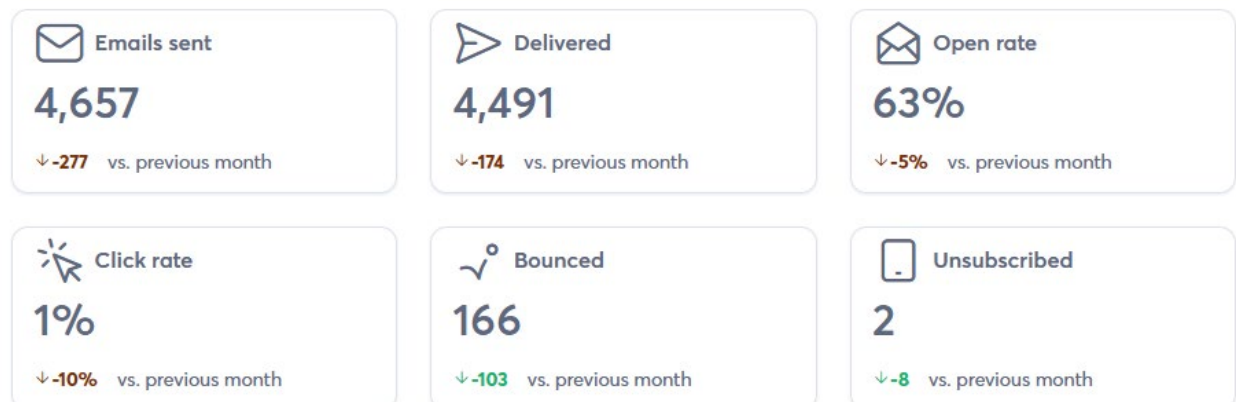
### **North Tahoe Recreation – Weekly Newsletter Updates**

- Top clicks included the 2025 Summer Activity Guide and Boat Ramp Passes



### **NTPUD Board and Commission Meeting Notices**

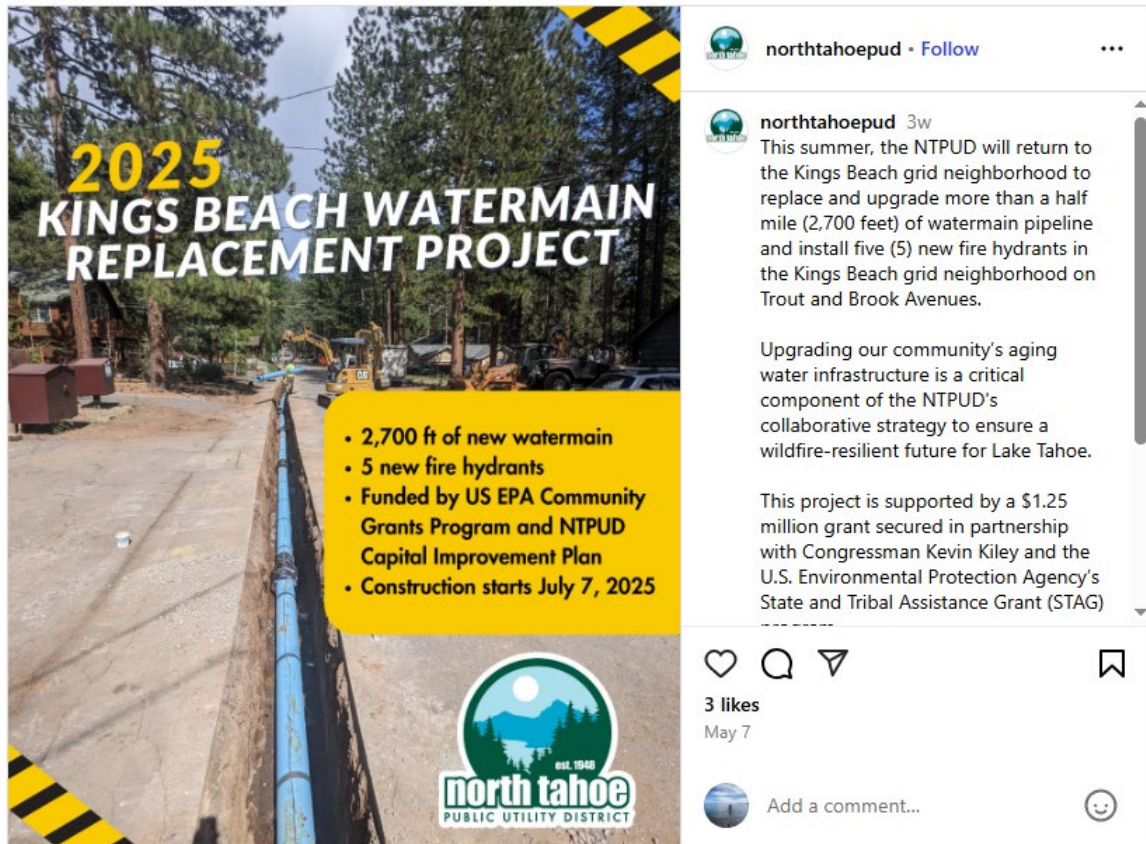
- Top clicks include links to the new online billing portal and information about the upcoming Kings Beach Watermain Replacement Project.
- Special Note:
  - The District emailed 3,896 utility customers with information on how to transition to the new billing portal. The average open rate between the five (5) email sent in April and May was 72%.





## Social Media Content –

District (@northtahoepud)



North Tahoe Recreation and Parks (@northtahoerecreation)







northtahoerecreation • Follow



northtahoerecreation 3w

A Message From Your Recreation & Parks Team



Tahoe truly does have it all. Whether you are looking for sunshine or shelter, stages or stumps, solitude or socializing, you can find it all here in a North Lake Tahoe summer.



Participate in one of our Saturday morning Rise and Stride 5K's, gather for a mellow Monday of music at Live at the Launch, or get your hands dirty in the Community Garden.



It's no matter if you have an entire summer or a single afternoon, we hope the North Tahoe PUD Recreation and Parks can make your life feel a little more like vacation.



28 likes

May 9



Add a comment...



# *Water & Wastewater* **RATE RELIEF**

**Available July 1, 2025 to  
income-qualified customers**

## **Tier 1** **\$30/month Water + \$30/month Wastewater**

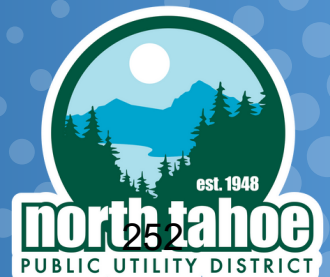
- ✓ Live as a fulltime resident in the District.
- ✓ Be responsible for paying the NTPUD utility bill.
- ✓ Be enrolled in the Liberty Utilities CARE Program.

## **Tier 2** **\$15/month Water + \$15/month Wastewater**

- ✓ Live as a fulltime resident in the District.
- ✓ Be responsible for paying the NTPUD utility bill.
- ✓ Household income under 300% of Federal Poverty Level

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

 Questions? Call (530) 546-4212





# *Agua y Aguas Residuales*

## **ALIVIO DE TASAS**

Disponible el 1 de julio de 2025 para clientes que califican según sus ingresos.

### **Nivel 1 \$30/mes Agua + \$30/mes Aguas Residuales**

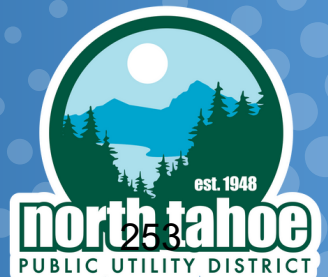
- ✓ Vivir como residente a tiempo completo en el Distrito.
- ✓ Ser responsable de pagar la factura de servicios públicos de NTPUD.
- ✓ Estar inscrito en el Programa CARE de Liberty Utilities.

### **Nivel 2 \$15/mes Agua + \$15/mes Aguas Residuales**

- ✓ Vivir como residente a tiempo completo en el Distrito.
- ✓ Ser responsable de pagar la factura de servicios públicos de NTPUD.
- ✓ **Ingresos familiares inferiores al 300% del nivel federal de pobreza**

 Solicite en línea en: [www.ntpud.org](http://www.ntpud.org)

 ¿Preguntas? Llame al (530) 546-4212





May 28, 2025



**Re: URGENT! 90-Day Shut-off Notification for** [REDACTED]

VIA CERTIFIED and REGULAR MAIL



This letter serves as a 90-day reminder that your property has until September 1, 2025, to relocate your existing water service connection to the new point of connection (meter box and customer shut-off valve) installed by the NTPUD at your property line.

**The District will abandon and stop providing water service to your old backyard watermain on September 1, 2025.**

**If you have not relocated your water service by September 1, 2025, the District will be forced to disconnect your water service, as the backyard main will be abandoned.**

**If you have not already engaged a contractor or determined how you will connect to the new water main, you should do so immediately as permitting and scheduling can take longer than anticipated.**

A list of contractors and other pertinent information can be found on our website at [www.ntpud.org/servicerelocations](http://www.ntpud.org/servicerelocations).

This requirement is outlined in the District's Code of Ordinances, Sections 10.2 and 10.5 –

- 10.2 - *When the District relocates water service mains with the intention of disconnecting service through the original existing service mains it shall be the responsibility of the owners of all properties which have service provided through the original existing service mains to relocate their private service laterals to accept service through the relocated service mains at their sole expense and pursuant to the relocation schedule established by the District pursuant to the provisions of this Ordinance No. 397 – Water Adopted April 13, 2021, Page 20 of 26 NTPUD Water Ordinance Chapter. The District shall install appropriate meters at the property line at no cost to the property owner.*

- 10. 5 - *At the end of the relocation period all services which have not had relocated private service laterals constructed and inspected between the use served and their property line served by the relocated service main shall be subject to disconnection. Disconnection shall be made only after ninety (90) days prior notice given in the same manner as disconnection to non-residential customers for failure to pay District service charges. In the event of disconnection, reconnection shall be made only after the construction and inspection of a new private service lateral between the use served and the property line served by the relocated service main and payment of any applicable reconnection charges, including service charges for the period during which service was disconnected. In the event that reconnection is not made within a period of one year following disconnection, service charges shall cease and reconnection shall require payment of the full connection charge applicable to connection of a new use.*

Please contact Suzi Gibbons at (530) 546-4212 ext. 5433 to let us know the status of your service relocation.

Sincerely,

A handwritten signature in blue ink, appearing to read "Brad Johnson", with a stylized flourish at the end.

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



June 4, 2025

**Notification of Public Hearing Result and Connection Deadline for - [REDACTED]**

[REDACTED]

[REDACTED]

I am writing to follow up on our letter sent in April, regarding the connection date for property owners to reconnect to the new watermain that will be installed on Trout Avenue and Brook Avenue; and new water services that will be installed on Chipmunk Street and Beaver Street in 2025. The North Tahoe Public Utility District Board of Directors held a public hearing on May 13, 2025, to set the deadline for your water service relocation.

**For all property owners, the deadline for reconnection is September 1, 2027. You must relocate your water service and connect to the new watermain by this date. The District will abandon and stop providing water service to the old backyard watermain shortly after this date.**

The District will install a new point of connection (meter box and customer shut-off valve) at your property line facing the street; however, the construction of the new water service from the building to the new point of connection is the responsibility of the property owner, as outlined in the NTPUD Water Ordinance.

Prior to and following the start of construction in July 2025, District staff will mark the new water meter locations for each property at the street. The District will not be able to move your meter location after the installation of the new watermain. If you already have a dry water service line installed on your property, please contact Suzi Gibbons, NTPUD Contracts and Planning Coordinator, at (530) 553-5433, as soon as possible to ensure alignment with the new point of connection.

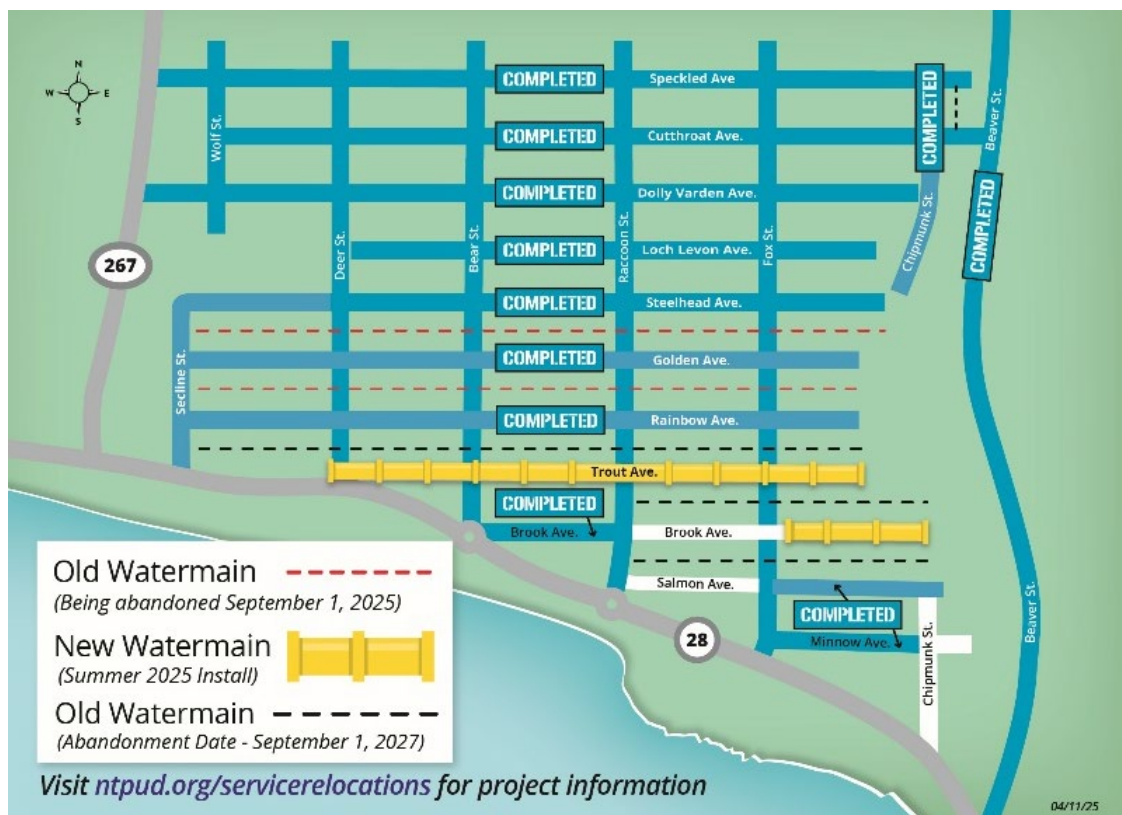
To assist with the relocation and connection of your water service line, the District has compiled detailed project information on our website at - <http://ntpud.org/servicerelocations>.

Construction is scheduled to start in July 2025, and we will continue to communicate with you via mail regarding this project. Project updates and important construction dates will also be posted on our website and our social media accounts.

If you have any questions about this project, please contact me at (530) 553-5434 or via email at [jbroglio@ntpud.org](mailto:jbroglio@ntpud.org).

Sincerely,

Justin Broglio, APR  
Public Information Officer





## NORTH TAHOE PUBLIC UTILITY DISTRICT

**DATE:** June 10, 2025

**ITEM:** G-3a

**FROM:** Finance Department

**SUBJECT:** Draft Financial Reports through April 30, 2025

### **DISCUSSION:**

The following draft of the monthly financial reports provides the revenue and expense status of the North Tahoe Public Utility District as of the month ending April 30, 2025. This report represents approximately 10 out of 12 months or 83% of the fiscal year.

**All Funds:** As of April 30, 2025, the District's financial performance is generally favorable compared to the FY25 budget. Consolidated net income totaled \$3.0 million, which is \$1.6 million above budget. Key factors contributing to this variance include unbudgeted grant revenue, higher interest income, the timing of operating expenses, and lower general and administrative costs. Importantly, actual property tax revenue is expected to be approximately \$514,000 higher than the annual budgeted figure. This adjustment will be made in June for the soft close with a true-up in August consistent with prior practice.

While operating revenues were below budget, the overall operating expenditure savings anticipated for FY 25 more than offset the revenue shortfall. Specific highlights include:

Line 32 – Net income of \$3.0 M 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 due primarily to lower revenue from the Water Fund.

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

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

Line 8 and 10 – Nearly half of the variance for outside services and other operating expenses are derived from the General & Administrative Fund (the administration allocation).

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

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



infrastructure.

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

Line 24 – Other non-operating revenue is higher than budget due to the gain on sale of used equipment from salvage sale.

Line 26 – Other non-operating expenses is higher than budget due to the costs associated with a wastewater spill caused by third party.

**All Wastewater Funds:** The Wastewater Funds reported a net loss of \$993,000, which was \$396,000 better than budget due to lower-than-anticipated operating costs offset by the administration allocation and unbudgeted net non-operating expenses of \$116,000. Specific highlights include:

Line 37 – Net loss of \$993k is \$396k lower than budgeted due primarily to lower-than-anticipated operating expenses offset by unbudgeted non-operating expenses.

Line 4 – Operating revenue is slightly higher than budget due to connection fees collected more 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 expense are lower than budget due to timing changes and deferral of non-essential items.

Line 14 – Depreciation expense is slightly lower than budget due to 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.

Line 29 – Other non-operating revenue is higher due to the gain recognized on the sale of various used equipment which was \$95k. The largest individual items was a small skid steer tractor that contributed to nearly half of the total gain.

Line 31 – The District experienced a wastewater spill caused by a contractor in July 2024 which led to \$212k in related costs (excluding internal labor). The nature of the spill is eligible for insurance coverage.

**All Water Funds Highlights:** the Water Funds reported net income of \$2.7 million, exceeding budget by \$888,000. This was primarily due to an unbudgeted grant related to fire protection infrastructure, delayed operating expenses and a favorable administrative allocation offset by lower operating revenues from less water consumption. Specific highlights include:

Line 37 – Net income of \$2.7M is \$888k higher than budgeted due to the timing of anticipated operating expenses, administrative allocation, and unbudgeted grant revenue for water fire protection infrastructure offset by lower operating revenues from water consumption.

Line 4 – Operating revenue is lower than anticipated due primarily to less seasonal water usage than was projected in the budget The decrease in water

consumption of \$204k was offset by connection fees exceeding budget by \$187k.  
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 hydrants, materials, and meter 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 YTD as the Administrative and General Division is under budget overall, resulting in less expense to allocate to the divisions.  
Line 27 – Grant revenue is higher than budgeted due primarily to the federal grant related to the Trout fire protection project.

**All Recreation & Parks Funds Highlights:** The Recreation and Parks Funds reported Net Income of \$189,000 creating a positive variance of \$46,000 primarily related to mixed operating results from higher parking fees collected during snow season and the lower 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 \$189k is \$47k higher than budgeted due primarily to a lower grant revenue and rentals offset by higher parking fees collected during snow season and the lower general and administrative allocation.  
Line 4 – Recreation and Parks operating revenue is slightly higher than budget due to higher revenue in each department offset by lower-than-anticipated room rent at NTEC (including internal usage).  
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.  
Line 27 – Grant revenue is lower than budgeted due primarily to the timing of reimbursable capital project progress. More than \$2 million of state and county grants were recently awarded that include projects related to the Community Gathering Plaza and the interconnection of the trails.



**North Tahoe Event Center (NTEC):** NTEC experienced a higher-than-budgeted net loss of \$91,000, driven by lower-than-expected rental revenue. Room rental revenue through April totaled \$337k against a fiscal year budget of \$423k. Staff anticipates a potential recovery of a portion of the shortfall in May and June. Specific highlights include:

- Line 37 – Net loss is higher than budget by \$91k, due primarily to lower-than-budgeted operating revenues from bridal, corporate and internal room rentals.
- Line 4 – Operating revenue is lower than budget by \$86k due to reduced activity in both external and internal rental events during the first three quarters.
- Line 6 – Salaries and wages are comparable to budget.
- 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 \$14k in aggregate due primarily to the various decorative items associated with the image “refresher” for the center.

**Fleet Fund Highlights:** The Fleet Fund operations produced net income of \$64,000 above budget due to reduced depreciation expense and lower administrative allocation. Specific highlights include:

- Line 37 – Net income is higher than budget by \$64k, due primarily to lower depreciation expense.
- Line 6 – Salaries and wages are slightly higher than budget due to timing differences with budget assumptions.
- Line 7 – Employee benefits are slightly lower than budget due to a larger estimated increase in the budget than was experienced.
- Line 8 – Outside services is higher than budget due primarily maintenance costs for trucks associated with seasonal changes.
- Line 10 – Other operating expenses are under budget due to purchasing decisions related to diagnostic equipment and tools.
- Line 14 – Depreciation expenses are under budget due to delay of receipt of 4 new trucks.

**General & Administrative Funds Highlights:** The General and Administrative Funds reported higher-than-budgeted net income by \$209k, largely due to higher interest earnings and controlled operating expenses. Importantly, actual property tax revenue is expected to be approximately \$514,000 higher than the annual budgeted figure. This adjustment will be made in June for the soft close with a final true-up when the August Property Tax payment is received. Specific highlights include:

- Line 37 – Net income of \$952k is \$209k higher than budgeted, due primarily to interest income exceeding the conservative budget estimate.
- Line 6 – Salaries and wages are slightly lower than budget.
- Line 7 – Employee benefits are lower than budget due to a larger estimated increase in the budget than was experienced.

Line 8 – Outside services are under budget due to the timing of records retention project spending and software license invoices offset by increases from Base Facilities Maintenance (\$1k), Administrative (\$5k) and Employee Services (\$12k).

Line 10 – Other operating expenses are under budget due to the timing of community outreach, training, and computer equipment purchases offset by increase in Employee Services (\$2k). This increase was due to Uniform purchases exceeding budget.

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.

Line 28 –Interest income is higher than budgeted primarily due to higher interest rates and conservative budget development for investment earnings.

Line 29 –Other non-operating revenue is higher than budgeted primarily due to primarily to the cell tower leasing income.


Line 31 –Other non-operating expenses are higher than budgeted primarily due to the write-off of State and County receivables in November.

#### **ATTACHMENTS:**

Financial Reports for April 30, 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 April 30, 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                                   | \$ 874,027     | \$ 925,143     | \$ (51,116) | -5.5%      | \$ 9,628,312    | \$ 9,670,538    | \$ (42,226)  | -0.4%      | \$ 8,515,420    |
| 3 Internal Revenue                                    | 8,622          | 13,387         | (4,765)     | -35.6%     | 149,515         | 168,642         | (19,127)     | -11.3%     | 167,969         |
| 4 Total Operating Revenue                             | \$ 882,649     | \$ 938,530     | \$ (55,881) | -6.0%      | \$ 9,777,827    | \$ 9,839,180    | \$ (61,353)  | -0.6%      | \$ 8,683,389    |
| 5   |                |                |             |            |                 |                 |              |            |                 |
| 6 Salaries and Wages                                  | \$ (478,097)   | \$ (509,184)   | \$ 31,087   | 6.1%       | \$ (5,000,430)  | \$ (5,073,781)  | \$ 73,351    | 1.4%       | \$ (4,629,631)  |
| 7 Employee Benefits                                   | (234,720)      | (267,306)      | 32,586      | 12.2%      | (2,348,535)     | (2,579,585)     | 231,050      | 9.0%       | (2,197,655)     |
| 8 Outside Services/Contractual                        | (98,291)       | (105,778)      | 7,487       | 7.1%       | (1,177,099)     | (1,394,779)     | 217,680      | 15.6%      | (1,172,091)     |
| 9 Utilities   | (65,373)       | (62,805)       | (2,568)     | -4.1%      | (738,903)       | (723,217)       | (15,686)     | -2.2%      | (660,672)       |
| 10 Other Operating Expenses                           | (135,923)      | (127,088)      | (8,835)     | -7.0%      | (1,226,936)     | (1,572,630)     | 345,694      | 22.0%      | (1,224,989)     |
| 11 Insurance  | (41,086)       | (44,714)       | 3,628       | 8.1%       | (370,760)       | (373,322)       | 2,562        | 0.7%       | (318,394)       |
| 12 Internal Expense                                   | (8,622)        | (13,387)       | 4,765       | 35.6%      | (149,515)       | (168,642)       | 19,127       | 11.3%      | (165,941)       |
| 13 Debt Service                                       | (1,426)        | (1,426)        | -           | 0.0%       | (19,779)        | (21,146)        | 1,367        | 6.5%       | (32,390)        |
| 14 Depreciation                                       | (320,536)      | (321,046)      | 510         | 0.2%       | (3,141,727)     | (3,134,228)     | (7,499)      | -0.2%      | (2,672,338)     |
| 15 Total Operating Expense                            | \$ (1,384,074) | \$ (1,452,734) | \$ 68,660   | 4.7%       | \$ (14,173,684) | \$ (15,041,330) | \$ 867,646   | 5.8%       | \$ (13,074,101) |
| 16  |                |                |             |            |                 |                 |              |            |                 |
| 17 Operating Income(Loss)                             | \$ (501,425)   | \$ (514,204)   | \$ 12,779   | 2.5%       | \$ (4,395,857)  | \$ (5,202,150)  | \$ 806,293   | 15.5%      | \$ (4,390,712)  |
| 18  |                |                |             |            |                 |                 |              |            |                 |
| 19 Non-Operations                                     |                |                |             |            |                 |                 |              |            |                 |
| 20 Property Tax Revenue                               | \$ 575,000     | \$ 575,000     | \$ -        | 0.0%       | \$ 5,750,000    | \$ 5,750,000    | \$ -         | 0.0%       | \$ 5,250,000    |
| 21 Community Facilities District (CFD 94-1)           | 58,095         | 56,908         | 1,187       | 2.1%       | 580,952         | 569,083         | 11,869       | 2.1%       | 569,639         |
| 22 Grant Revenue                                      | -              | -              | -           | 0.0%       | 961,947         | 248,000         | 713,947      | 287.9%     | 1,504,725       |
| 23 Interest   | 30,585         | 8,333          | 22,252      | 267.0%     | 295,281         | 83,333          | 211,948      | 254.3%     | 141,648         |
| 24 Other Non-Op Revenue                               | 7,900          | 6,447          | 1,453       | 22.5%      | 179,150         | 64,095          | 115,055      | 179.5%     | 448,164         |
| 25 Capital Contribution                               | -              | -              | -           | 0.0%       | -               | -               | -            | 0.0%       | -               |
| 26 Other Non-Op Expenses                              | (9,593)        | (8,333)        | (1,260)     | -15.1%     | (338,283)       | (83,333)        | (254,950)    | -305.9%    | (150,117)       |
| 27 Income(Loss)                                       | \$ 160,562     | \$ 124,151     | \$ 36,411   | 29.3%      | \$ 3,033,190    | \$ 1,429,028    | \$ 1,604,162 | 112.3%     | \$ 3,373,347    |
| 28  |                |                |             |            |                 |                 |              |            |                 |
| 29 Additional Funding Sources                         |                |                |             |            |                 |                 |              |            |                 |
| 30 Allocation of Non-Operating Revenue                | \$ -           | \$ -           | \$ -        | 0.0%       | \$ -            | \$ -            | \$ -         | 0.0%       | \$ -            |
| 31 Transfers  | -              | -              | -           | 0.0%       | -               | -               | -            | 0.0%       | -               |
| 32 Balance  | \$ 160,562     | \$ 124,151     | \$ 36,411   | 29.3%      | \$ 3,033,190    | \$ 1,429,028    | \$ 1,604,162 | 112.3%     | \$ 3,373,347    |
| Operating Income                                      | \$ (501,425)   | \$ (514,204)   | \$ 12,779   | 2.5%       | \$ (4,395,857)  | \$ (5,202,150)  | \$ 806,293   | 15.5%      | \$ (4,390,712)  |
| Net Income(Loss)                                      | \$ 160,562     | \$ 124,151     | \$ 36,411   | 29.3%      | \$ 3,033,190    | \$ 1,429,028    | \$ 1,604,162 | 112.3%     | \$ 3,373,347    |
| Earnings Before Interest, Depreciation & Amortization | \$ 482,524     | \$ 446,623     | \$ 35,901   | 8.0%       | \$ 6,194,696    | \$ 4,584,402    | \$ 1,610,294 | 35.1%      | \$ 6,078,075    |
| Operating Ratio                                       | 157%           | 155%           | 2%          | 1.3%       | 145%            | 153%            | -8%          | -5.2%      | 151%            |
| Operating Ratio - plus Tax & CFD                      | 91%            | 93%            | -1%         | -1.3%      | 88%             | 93%             | -5%          | -5.5%      | 90%             |
| Debt Service Coverage Ratio                           | 112.60         | 87.06          | 2553%       | 6153%      | 153.35          | 67.58           | 8577%        | -1820%     | 104.15          |



### Actual Results For the Month Ended April 30, 2025

|    | Income Statement                                      |    | Wastewater |    | Water     |    | Recreation & Parks |    | Fleet & Equipment |    | General & Administrative |    | Total       |  |
|----|---|----|------------|----|-----------|----|--------------------|----|-------------------|----|--------------------------|----|-------------|--|
| 1  | Operations  |    |            |    |           |    |                    |    |                   |    |                          |    |             |  |
| 2  | Operating Revenue                                     | \$ | 407,960    | \$ | 382,933   | \$ | 79,192             | \$ | -                 | \$ | 3,943                    | \$ | 874,027     |  |
| 3  | Internal Revenue                                      |    | 4,080      |    | 4,064     |    | 479                |    | -                 |    | -                        |    | 8,622       |  |
| 4  | Total Operating Revenue                               | \$ | 412,040    | \$ | 386,996   | \$ | 79,671             | \$ | -                 | \$ | 3,943                    | \$ | 882,650     |  |
| 5  |   |    |            |    |           |    |                    |    |                   |    |                          |    |             |  |
| 6  | Salaries and Wages                                    | \$ | (100,083)  | \$ | (80,410)  | \$ | (83,769)           | \$ | (12,712)          | \$ | (201,123)                | \$ | (478,097)   |  |
| 7  | Employee Benefits                                     |    | (53,729)   |    | (42,219)  |    | (44,223)           |    | (7,472)           |    | (87,077)                 |    | (234,720)   |  |
| 8  | Outside Services/Contractual                          |    | (32,850)   |    | (14,051)  |    | (18,944)           |    | (799)             |    | (31,647)                 |    | (98,291)    |  |
| 9  | Utilities   |    | (24,401)   |    | (21,495)  |    | (7,772)            |    | (897)             |    | (10,808)                 |    | (65,373)    |  |
| 10 | Other Operating Expenses                              |    | (36,632)   |    | (17,626)  |    | (25,212)           |    | (20,992)          |    | (35,461)                 |    | (135,923)   |  |
| 11 | Internal Expense                                      |    | (931)      |    | (1,151)   |    | (4,798)            |    | (133)             |    | (1,610)                  |    | (8,622)     |  |
| 12 | Debt Service  |    | -          |    | (1,426)   |    | -                  |    | -                 |    | -                        |    | (1,426)     |  |
| 13 | Insurance   |    | (8,858)    |    | (8,858)   |    | (8,858)            |    | (4,983)           |    | (9,529)                  |    | (41,086)    |  |
| 14 | Depreciation  |    | (103,953)  |    | (123,629) |    | (71,459)           |    | (17,438)          |    | (4,057)                  |    | (320,536)   |  |
| 15 | Total Operating Expense                               |    | (361,437)  |    | (310,864) |    | (265,036)          |    | (65,425)          |    | (381,311)                |    | (1,384,073) |  |
| 16 |   |    |            |    |           |    |                    |    |                   |    |                          |    |             |  |
| 17 | Operating Contribution                                | \$ | 50,603     | \$ | 76,132    | \$ | (185,365)          | \$ | (65,425)          | \$ | (377,369)                | \$ | (501,423)   |  |
| 18 |   |    |            |    |           |    |                    |    |                   |    |                          |    |             |  |
| 19 | Allocation of Base                                    | \$ | -          | \$ | -         | \$ | -                  | \$ | -                 | \$ | -                        | \$ | -           |  |
| 20 | Allocation of Fleet                                   |    | (34,898)   |    | (32,958)  |    | (12,573)           |    | 80,429            |    | -                        |    | -           |  |
| 21 | Allocation of General & Administrative                |    | (148,494)  |    | (127,998) |    | (106,974)          |    | -                 |    | 383,466                  |    | -           |  |
| 22 | Operating Income(Loss)                                | \$ | (132,789)  | \$ | (84,824)  | \$ | (304,912)          | \$ | 15,004            | \$ | 6,097                    | \$ | (501,423)   |  |
| 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   |    | -          |    | -         |    | -                  |    | -                 |    | -                        |    | -           |  |
| 28 | Interest  |    | -          |    | -         |    | -                  |    | -                 |    | 30,585                   |    | 30,585      |  |
| 29 | Other Non-Op Revenue                                  |    | -          |    | -         |    | -                  |    | -                 |    | 7,900                    |    | 7,900       |  |
| 30 | Capital Contribution                                  |    | -          |    | -         |    | -                  |    | -                 |    | -                        |    | -           |  |
| 31 | Other Non-Op Expenses                                 |    | 206        |    | -         |    | (581)              |    | -                 |    | (9,218)                  |    | (9,593)     |  |
| 32 | Income(Loss)  | \$ | (132,583)  | \$ | 181,843   | \$ | (14,064)           | \$ | 23,338            | \$ | 102,030                  | \$ | 160,564     |  |
| 33 |   |    |            |    |           |    |                    |    |                   |    |                          |    |             |  |
| 34 | Additional Funding Sources                            |    |            |    |           |    |                    |    |                   |    |                          |    |             |  |
| 35 | Allocation of Non-Operating Revenue                   | \$ | -          | \$ | -         | \$ | -                  | \$ | -                 | \$ | -                        | \$ | -           |  |
| 36 | Transfers   |    | -          |    | -         |    | -                  |    | -                 |    | -                        |    | -           |  |
| 37 | Balance   | \$ | (132,583)  | \$ | 181,843   | \$ | (14,064)           | \$ | 23,338            | \$ | 102,030                  | \$ | 160,564     |  |
|    |   |    |            |    |           |    |                    |    |                   |    |                          |    |             |  |
|    | Earnings Before Interest, Depreciation & Amortization | \$ | (28,630)   | \$ | 306,897   | \$ | 57,395             | \$ | 40,776            | \$ | 106,087                  | \$ | 482,525     |  |
|    | Operating Ratio                                       |    | 88%        |    | 80%       |    | 333%               |    |                   |    | 9672%                    |    | Median      |  |
|    | Operating Ratio - plus Tax & CFD                      |    | 88%        |    | 48%       |    | 71%                |    | 785%              |    | 540%                     |    | 54%         |  |



**YTD For the Period Ended April 30, 2025**

|    | Income Statement                                      |    | Wastewater  |    | Water       |    | Recreation & Parks |    | Fleet & Equipment |    | General & Administrative |    | Total        |  |
|----|---|----|-------------|----|-------------|----|--------------------|----|-------------------|----|--------------------------|----|--------------|--|
| 1  | Operations  |    |             |    |             |    |                    |    |                   |    |                          |    |              |  |
| 2  | Operating Revenue                                     | \$ | 4,158,358   | \$ | 4,324,873   | \$ | 1,112,503          | \$ | -                 | \$ | 32,578                   | \$ | 9,628,312    |  |
| 3  | Internal Revenue                                      |    | 40,800      |    | 52,425      |    | 56,290             |    | -                 |    | -                        |    | 149,515      |  |
| 4  | Total Operating Revenue                               | \$ | 4,199,159   | \$ | 4,377,298   | \$ | 1,168,793          | \$ | -                 | \$ | 32,578                   | \$ | 9,777,827    |  |
| 5  |   |    |             |    |             |    |                    |    |                   |    |                          |    |              |  |
| 6  | Salaries and Wages                                    | \$ | (1,128,516) | \$ | (830,103)   | \$ | (953,649)          | \$ | (137,676)         | \$ | (1,950,486)              | \$ | (5,000,430)  |  |
| 7  | Employee Benefits                                     |    | (577,681)   |    | (408,355)   |    | (457,522)          |    | (75,537)          |    | (829,440)                |    | (2,348,535)  |  |
| 8  | Outside Services/Contractual                          |    | (122,700)   |    | (178,107)   |    | (236,177)          |    | (21,034)          |    | (619,080)                |    | (1,177,099)  |  |
| 9  | Utilities   |    | (197,260)   |    | (310,533)   |    | (107,239)          |    | (8,002)           |    | (115,869)                |    | (738,903)    |  |
| 10 | Other Operating Expenses                              |    | (178,526)   |    | (339,694)   |    | (177,319)          |    | (171,623)         |    | (359,774)                |    | (1,226,936)  |  |
| 11 | Internal Expense                                      |    | (9,275)     |    | (14,170)    |    | (59,669)           |    | (1,330)           |    | (65,071)                 |    | (149,515)    |  |
| 12 | Debt Service  |    | -           |    | (19,779)    |    | -                  |    | -                 |    | -                        |    | (19,779)     |  |
| 13 | Insurance   |    | (77,748)    |    | (77,748)    |    | (77,748)           |    | (51,264)          |    | (86,252)                 |    | (370,760)    |  |
| 14 | Depreciation  |    | (1,035,439) |    | (1,191,306) |    | (713,810)          |    | (162,756)         |    | (38,416)                 |    | (3,141,727)  |  |
| 15 | Total Operating Expense                               |    | (3,327,146) |    | (3,369,793) |    | (2,783,132)        |    | (629,222)         |    | (4,064,389)              |    | (14,173,682) |  |
| 16 |   |    |             |    |             |    |                    |    |                   |    |                          |    |              |  |
| 17 | Operating Contribution                                | \$ | 872,013     | \$ | 1,007,504   | \$ | (1,614,340)        | \$ | (629,222)         | \$ | (4,031,810)              | \$ | (4,395,855)  |  |
| 18 |   |    |             |    |             |    |                    |    |                   |    |                          |    |              |  |
| 19 | Allocation of Base                                    | \$ | -           | \$ | -           | \$ | -                  | \$ | -                 | \$ | -                        | \$ | -            |  |
| 20 | Allocation of Fleet                                   |    | (300,868)   |    | (284,143)   |    | (108,397)          |    | 693,407           |    | -                        |    | -            |  |
| 21 | Allocation of General & Administrative                |    | (1,448,202) |    | (1,439,439) |    | (1,160,854)        |    | -                 |    | 4,048,495                |    | -            |  |
| 22 | Operating Income(Loss)                                | \$ | (877,057)   | \$ | (716,077)   | \$ | (2,883,590)        | \$ | 64,185            | \$ | 16,685                   | \$ | (4,395,855)  |  |
| 23 |   |    |             |    |             |    |                    |    |                   |    |                          |    |              |  |
| 24 | Non-Operations  |    |             |    |             |    |                    |    |                   |    |                          |    |              |  |
| 25 | Property Tax Revenue                                  | \$ | -           | \$ | 2,666,667   | \$ | 2,333,333          | \$ | 83,333            | \$ | 666,667                  | \$ | 5,750,000    |  |
| 26 | Community Facilities District (CFD 94-1)              |    | -           |    | -           |    | 580,952            |    | -                 |    | -                        |    | 580,952      |  |
| 27 | Grant Revenue   |    | -           |    | 786,497     |    | 175,451            |    | -                 |    | -                        |    | 961,947      |  |
| 28 | Interest  |    | -           |    | -           |    | -                  |    | -                 |    | 295,281                  |    | 295,281      |  |
| 29 | Other Non-Op Revenue                                  |    | 95,356      |    | 824         |    | -                  |    | -                 |    | 82,969                   |    | 179,150      |  |
| 30 | Capital Contribution                                  |    | -           |    | -           |    | -                  |    | -                 |    | -                        |    | -            |  |
| 31 | Other Non-Op Expenses                                 |    | (211,573)   |    | -           |    | (17,446)           |    | -                 |    | (109,264)                |    | (338,283)    |  |
| 32 | Income(Loss)  | \$ | (993,274)   | \$ | 2,737,911   | \$ | 188,700            | \$ | 147,518           | \$ | 952,337                  | \$ | 3,033,192    |  |
| 33 |   |    |             |    |             |    |                    |    |                   |    |                          |    |              |  |
| 34 | Additional Funding Sources                            |    |             |    |             |    |                    |    |                   |    |                          |    |              |  |
| 35 | Allocation of Non-Operating Revenue                   | \$ | -           | \$ | -           | \$ | -                  | \$ | -                 | \$ | -                        | \$ | -            |  |
| 36 | Transfers   |    | -           |    | -           |    | -                  |    | -                 |    | -                        |    | -            |  |
| 37 | Balance   | \$ | (993,274)   | \$ | 2,737,911   | \$ | 188,700            | \$ | 147,518           | \$ | 952,337                  | \$ | 3,033,192    |  |
|    |   |    |             |    |             |    |                    |    |                   |    |                          |    |              |  |
|    | Earnings Before Interest, Depreciation & Amortization | \$ | 42,166      | \$ | 3,948,995   | \$ | 902,509            | \$ | 310,274           | \$ | 990,753                  | \$ | 6,194,697    |  |
|    | Operating Ratio                                       |    | 79%         |    | 77%         |    | 238%               |    |                   |    |                          |    | Median       |  |
|    | Operating Ratio - plus Tax & CFD                      |    | 79%         |    | 48%         |    | 68%                |    |                   |    |                          |    | 54%          |  |



**Wastewater Operations**  
**Statement of Revenues and Expenses**  
**For the Period Ended April 30, 2025**

| Income Statement                                      | Month-To-Date |              |             |            | Year-To-Date   |                |            |            | Prior          |
|---|---------------|--------------|-------------|------------|----------------|----------------|------------|------------|----------------|
|   | Actual        | Budget       | Variance    | % Variance | Actual         | Budget         | Variance   | % Variance | YTD            |
| 1 <b>Operations</b>                                   |               |              |             |            |                |                |            |            |                |
| 2 Operating Revenue                                   | \$ 407,960    | \$ 415,487   | \$ (7,527)  | -1.8%      | \$ 4,158,358   | \$ 4,154,872   | \$ 3,486   | 0.1%       | \$ 3,715,379   |
| 3 Internal Revenue                                    | 4,080         | 4,080        | -           | 0.0%       | 40,800         | 40,798         | 2          | 0.0%       | 36,795         |
| 4 <b>Total Operating Revenue</b>                      | \$ 412,040    | \$ 419,567   | \$ (7,527)  | -1.8%      | \$ 4,199,158   | \$ 4,195,670   | \$ 3,488   | 0.1%       | \$ 3,752,174   |
| 5   |               |              |             |            |                |                |            |            |                |
| 6 Salaries and Wages                                  | \$ (100,083)  | \$ (119,690) | \$ 19,607   | 16.4%      | \$ (1,128,516) | \$ (1,191,344) | \$ 62,828  | 5.3%       | \$ (899,224)   |
| 7 Employee Benefits                                   | (53,729)      | (67,133)     | 13,404      | 20.0%      | (577,681)      | (659,757)      | 82,076     | 12.4%      | (468,624)      |
| 8 Outside Services/Contractual                        | (32,850)      | (1,042)      | (31,808)    | -3052.6%   | (122,700)      | (213,377)      | 90,677     | 42.5%      | (177,023)      |
| 9 Utilities   | (24,401)      | (18,720)     | (5,681)     | -30.3%     | (197,260)      | (191,960)      | (5,300)    | -2.8%      | (177,201)      |
| 10 Other Operating Expenses                           | (36,632)      | (19,960)     | (16,672)    | -83.5%     | (178,526)      | (237,250)      | 58,724     | 24.8%      | (142,136)      |
| 11 Insurance  | (8,858)       | (9,551)      | 693         | 7.3%       | (77,748)       | (79,494)       | 1,746      | 2.2%       | (63,611)       |
| 12 Internal Expense                                   | (931)         | (926)        | (5)         | -0.5%      | (9,275)        | (10,261)       | 986        | 9.6%       | (14,576)       |
| 13 Debt Service                                       | -             | -            | -           | 0.0%       | -              | -              | -          | 0.0%       | -              |
| 14 Depreciation                                       | (103,953)     | (106,847)    | 2,894       | 2.7%       | (1,035,439)    | (1,064,376)    | 28,937     | 2.7%       | (990,378)      |
| 15 <b>Total Operating Expense</b>                     | \$ (361,437)  | \$ (343,869) | \$ (17,568) | -5.1%      | \$ (3,327,145) | \$ (3,647,819) | \$ 320,674 | 8.8%       | \$ (2,932,773) |
| 16  |               |              |             |            |                |                |            |            |                |
| 17 <b>Operating Contribution</b>                      | \$ 50,603     | \$ 75,698    | \$ (25,095) | -33.2%     | \$ 872,013     | \$ 547,851     | \$ 324,162 | 59.2%      | \$ 819,401     |
| 18  |               |              |             |            |                |                |            |            |                |
| 19 Allocation of Base                                 | \$ -          | \$ -         | \$ -        | 0.0%       | \$ -           | \$ -           | \$ -       | 0.0%       | \$ -           |
| 20 Allocation of Fleet                                | (34,898)      | (34,898)     | -           | 0.0%       | (300,868)      | (300,867)      | (1)        | 0.0%       | (258,284)      |
| 21 Allocation of General & Administrative             | (148,494)     | (159,988)    | 11,494      | 7.2%       | (1,448,202)    | (1,636,480)    | 188,278    | 11.5%      | -              |
| 22 <b>Operating Income(Loss)</b>                      | \$ (132,789)  | \$ (119,188) | \$ (13,601) | -11.4%     | \$ (877,057)   | \$ (1,389,496) | \$ 512,439 | 36.9%      | \$ 561,117     |
| 23  |               |              |             |            |                |                |            |            |                |
| 24 <b>Non-Operations</b>                              |               |              |             |            |                |                |            |            |                |
| 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                              | 206           | -            | 206         | 100.0%     | (211,573)      | -              | (211,573)  | -100.0%    | 1              |
| 32 <b>Income(Loss)</b>                                | \$ (132,583)  | \$ (119,188) | \$ (13,395) | -11.2%     | \$ (993,274)   | \$ (1,389,496) | \$ 396,222 | 28.5%      | \$ 579,298     |
| 33  |               |              |             |            |                |                |            |            |                |
| 34 <b>Additional Funding Sources</b>                  |               |              |             |            |                |                |            |            |                |
| 35 Allocation of Non-Operating Revenue                | \$ -          | \$ -         | \$ -        | 0.0%       | \$ -           | \$ -           | \$ -       | 0.0%       | \$ -           |
| 36 Transfers  | -             | -            | -           | 0.0%       | -              | -              | -          | 0.0%       | -              |
| 37 <b>Balance</b>                                     | \$ (132,583)  | \$ (119,188) | \$ (13,395) | -11.2%     | \$ (993,274)   | \$ (1,389,496) | \$ 396,222 | 28.5%      | \$ 579,298     |
|   |               |              |             |            |                |                |            |            |                |
| Earnings Before Interest, Depreciation & Amortization | \$ (28,630)   | \$ (12,341)  | \$ (16,289) | -132.0%    | \$ 42,165      | \$ (325,120)   | \$ 367,285 | 113.0%     | \$ 1,569,676   |
| Operating Ratio                                       | 88%           | 82%          | 6%          | 7.0%       | 79%            | 87%            | -8%        | -8.9%      | 78%            |
| Operating Ratio - plus Tax & CFD                      | 88%           | 82%          | 6%          | 7.0%       | 79%            | 87%            | -8%        | -8.9%      | 78%            |





Statement of Revenues and Expenses  
For the Period Ended April 30, 2025

| Income Statement                                      | Month-To-Date |              |             |            | Year-To-Date   |                |             |            | Prior          |
|---|---------------|--------------|-------------|------------|----------------|----------------|-------------|------------|----------------|
|   | Actual        | Budget       | Variance    | % Variance | Actual         | Budget         | Variance    | % Variance | YTD            |
| 1 Operations  |               |              |             |            |                |                |             |            |                |
| 2 Operating Revenue                                   | \$ 382,933    | \$ 444,714   | \$ (61,781) | -13.9%     | \$ 4,324,873   | \$ 4,393,522   | \$ (68,649) | -1.6%      | \$ 3,683,183   |
| 3 Internal Revenue                                    | 4,064         | 5,157        | (1,093)     | -21.2%     | 52,425         | 51,575         | 850         | 1.6%       | 49,743         |
| 4 Total Operating Revenue                             | \$ 386,997    | \$ 449,871   | \$ (62,874) | -14.0%     | \$ 4,377,298   | \$ 4,445,097   | \$ (67,799) | -1.5%      | \$ 3,732,926   |
| 5   |               |              |             |            |                |                |             |            |                |
| 6 Salaries and Wages                                  | \$ (80,410)   | \$ (86,865)  | \$ 6,455    | 7.4%       | \$ (830,103)   | \$ (868,753)   | \$ 38,650   | 4.4%       | \$ (851,101)   |
| 7 Employee Benefits                                   | (42,219)      | (47,962)     | 5,743       | 12.0%      | (408,355)      | (471,355)      | 63,000      | 13.4%      | (437,914)      |
| 8 Outside Services/Contractual                        | (14,051)      | (6,959)      | (7,092)     | -101.9%    | (178,107)      | (185,350)      | 7,243       | 3.9%       | (173,293)      |
| 9 Utilities   | (21,495)      | (23,715)     | 2,220       | 9.4%       | (310,533)      | (298,080)      | (12,453)    | -4.2%      | (268,123)      |
| 10 Other Operating Expenses                           | (17,626)      | (26,773)     | 9,147       | 34.2%      | (339,694)      | (420,143)      | 80,449      | 19.1%      | (413,513)      |
| 11 Insurance  | (8,858)       | (9,551)      | 693         | 7.3%       | (77,748)       | (79,494)       | 1,746       | 2.2%       | (63,611)       |
| 12 Internal Expense                                   | (1,151)       | (1,151)      | -           | 0.0%       | (14,170)       | (12,510)       | (1,660)     | -13.3%     | (15,054)       |
| 13 Debt Service                                       | (1,426)       | (1,426)      | -           | 0.0%       | (19,779)       | (21,146)       | 1,367       | 6.5%       | (32,390)       |
| 14 Depreciation                                       | (123,629)     | (114,870)    | (8,759)     | -7.6%      | (1,191,306)    | (1,114,685)    | (76,621)    | -6.9%      | (955,197)      |
| 15 Total Operating Expense                            | \$ (310,865)  | \$ (319,272) | \$ 8,407    | 2.6%       | \$ (3,369,795) | \$ (3,471,516) | \$ 101,721  | 2.9%       | \$ (3,210,196) |
| 16  |               |              |             |            |                |                |             |            |                |
| 17 Operating Contribution                             | \$ 76,132     | \$ 130,599   | \$ (54,467) | -41.7%     | \$ 1,007,503   | \$ 973,581     | \$ 33,922   | 3.5%       | \$ 522,730     |
| 18  |               |              |             |            |                |                |             |            |                |
| 19 Allocation of Base                                 | \$ -          | \$ -         | \$ -        | 0.0%       | \$ -           | \$ -           | \$ -        | 0.0%       | \$ -           |
| 20 Allocation of Fleet                                | (32,958)      | (32,958)     | -           | 0.0%       | (284,143)      | (284,143)      | -           | 0.0%       | (242,899)      |
| 21 Allocation of General & Administrative             | (127,998)     | (151,484)    | 23,486      | 15.5%      | (1,439,439)    | (1,549,497)    | 110,058     | 7.1%       | -              |
| 22 Operating Income(Loss)                             | \$ (84,824)   | \$ (53,843)  | \$ (30,981) | -57.5%     | \$ (716,079)   | \$ (860,059)   | \$ 143,980  | 16.7%      | \$ 279,831     |
| 23  |               |              |             |            |                |                |             |            |                |
| 24 Non-Operations                                     |               |              |             |            |                |                |             |            |                |
| 25 Property Tax Revenue                               | \$ 266,667    | \$ 266,667   | \$ -        | 0.0%       | \$ 2,666,667   | \$ 2,666,667   | \$ -        | 0.0%       | \$ 1,416,667   |
| 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%     | 63,507         |
| 30 Capital Contribution                               | -             | -            | -           | 0.0%       | -              | -              | -           | 0.0%       | -              |
| 31 Other Non-Op Expenses                              | -             | -            | -           | 0.0%       | -              | -              | -           | 0.0%       | (3,070)        |
| 32 Income(Loss)                                       | \$ 181,843    | \$ 212,824   | \$ (30,981) | -14.6%     | \$ 2,737,909   | \$ 1,849,608   | \$ 888,301  | 48.0%      | \$ 2,223,801   |
| 33  |               |              |             |            |                |                |             |            |                |
| 34 Additional Funding Sources                         |               |              |             |            |                |                |             |            |                |
| 35 Allocation of Non-Operating Revenue                | \$ -          | \$ -         | \$ -        | 0.0%       | \$ -           | \$ -           | \$ -        | 0.0%       | \$ -           |
| 36 Transfers  | -             | -            | -           | 0.0%       | -              | -              | -           | 0.0%       | -              |
| 37 Balance  | \$ 181,843    | \$ 212,824   | \$ (30,981) | -14.6%     | \$ 2,737,909   | \$ 1,849,608   | \$ 888,301  | 48.0%      | \$ 2,223,801   |
|   |               |              |             |            |                |                |             |            |                |
| Earnings Before Interest, Depreciation & Amortization | \$ 306,898    | \$ 329,120   | \$ (22,222) | -6.8%      | \$ 3,948,994   | \$ 2,985,439   | \$ 963,555  | 32.3%      | \$ 3,211,388   |
| Operating Ratio                                       | 80%           | 71%          | 9%          | 13.2%      | 77%            | 78%            | -1%         | -1.4%      | 86%            |
| Operating Ratio - plus Tax & CFD                      | 48%           | 45%          | 3%          | 6.7%       | 48%            | 49%            | -1%         | -2.0%      | 62%            |



**Recreation & Parks Operations**  
**Statement of Revenues and Expenses**  
**For the Period Ended April 30, 2025**

| Income Statement                                      | Month-To-Date |              |           |            |  | Year-To-Date   |                |             |            |  | Prior          |
|---|---------------|--------------|-----------|------------|--|----------------|----------------|-------------|------------|--|----------------|
|   | Actual        | Budget       | Variance  | % Variance |  | Actual         | Budget         | Variance    | % Variance |  | YTD            |
| 1 <b>Operations</b>                                   |               |              |           |            |  |                |                |             |            |  |                |
| 2 Operating Revenue                                   | \$ 79,192     | \$ 62,441    | \$ 16,751 | 26.8%      |  | \$ 1,112,503   | \$ 1,097,144   | \$ 15,359   | 1.4%       |  | \$ 1,088,786   |
| 3 Internal Revenue                                    | 479           | 4,150        | (3,671)   | -88.5%     |  | 56,290         | 76,270         | (19,980)    | -26.2%     |  | 79,402         |
| 4 <b>Total Operating Revenue</b>                      | \$ 79,671     | \$ 66,591    | \$ 13,080 | 19.6%      |  | \$ 1,168,793   | \$ 1,173,414   | \$ (4,621)  | -0.4%      |  | \$ 1,168,188   |
| 5   |               |              |           |            |  |                |                |             |            |  |                |
| 6 Salaries and Wages                                  | \$ (83,769)   | \$ (93,619)  | \$ 9,850  | 10.5%      |  | \$ (953,649)   | \$ (929,281)   | \$ (24,368) | -2.6%      |  | \$ (836,217)   |
| 7 Employee Benefits                                   | (44,223)      | (48,944)     | 4,721     | 9.6%       |  | (457,522)      | (481,002)      | 23,480      | 4.9%       |  | (425,124)      |
| 8 Outside Services/Contractual                        | (18,944)      | (19,395)     | 451       | 2.3%       |  | (236,177)      | (250,800)      | 14,623      | 5.8%       |  | (230,403)      |
| 9 Utilities   | (7,772)       | (8,723)      | 951       | 10.9%      |  | (107,239)      | (108,567)      | 1,328       | 1.2%       |  | (98,518)       |
| 10 Other Operating Expenses                           | (25,212)      | (12,160)     | (13,052)  | -107.3%    |  | (177,319)      | (189,945)      | 12,626      | 6.6%       |  | (154,031)      |
| 11 Insurance  | (8,858)       | (9,551)      | 693       | 7.3%       |  | (77,748)       | (79,494)       | 1,746       | 2.2%       |  | (63,941)       |
| 12 Internal Expense                                   | (4,798)       | (5,875)      | 1,077     | 18.3%      |  | (59,669)       | (58,755)       | (914)       | -1.6%      |  | (53,704)       |
| 13 Debt Service                                       | -             | -            | -         | 0.0%       |  | -              | -              | -           | 0.0%       |  | -              |
| 14 Depreciation                                       | (71,459)      | (69,936)     | (1,523)   | -2.2%      |  | (713,810)      | (697,860)      | (15,950)    | -2.3%      |  | (582,070)      |
| 15 <b>Total Operating Expense</b>                     | \$ (265,035)  | \$ (268,203) | \$ 3,168  | 1.2%       |  | \$ (2,783,133) | \$ (2,795,704) | \$ 12,571   | 0.4%       |  | \$ (2,444,008) |
| 16  |               |              |           |            |  |                |                |             |            |  |                |
| 17 <b>Operating Contribution</b>                      | \$ (185,364)  | \$ (201,612) | \$ 16,248 | 8.1%       |  | \$ (1,614,340) | \$ (1,622,290) | \$ 7,950    | 0.5%       |  | \$ (1,275,820) |
| 18  |               |              |           |            |  |                |                |             |            |  |                |
| 19 Allocation of Base                                 | \$ -          | \$ -         | \$ -      | 0.0%       |  | \$ -           | \$ -           | \$ -        | 0.0%       |  | \$ -           |
| 20 Allocation of Fleet                                | (12,573)      | (12,573)     | -         | 0.0%       |  | (108,397)      | (108,397)      | -           | 0.0%       |  | (91,544)       |
| 21 Allocation of General & Administrative             | (106,974)     | (120,690)    | 13,716    | 11.4%      |  | (1,160,854)    | (1,234,509)    | 73,655      | 6.0%       |  | -              |
| 22 <b>Operating Income(Loss)</b>                      | \$ (304,911)  | \$ (334,875) | \$ 29,964 | 8.9%       |  | \$ (2,883,591) | \$ (2,965,196) | \$ 81,605   | 2.8%       |  | \$ (1,367,364) |
| 23  |               |              |           |            |  |                |                |             |            |  |                |
| 24 <b>Non-Operations</b>                              |               |              |           |            |  |                |                |             |            |  |                |
| 25 Property Tax Revenue                               | \$ 233,333    | \$ 233,333   | \$ -      | 0.0%       |  | \$ 2,333,333   | \$ 2,333,333   | \$ -        | 0.0%       |  | \$ 2,208,333   |
| 26 Community Facilities District (CFD 94-1)           | 58,095        | 56,908       | 1,187     | 2.1%       |  | 580,952        | 569,083        | 11,869      | 2.1%       |  | 569,639        |
| 27 Grant Revenue                                      | -             | -            | -         | 0.0%       |  | 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%    |  | (17,446)       | -              | (17,446)    | -100.0%    |  | (63,716)       |
| 32 <b>Income(Loss)</b>                                | \$ (14,064)   | \$ (44,634)  | \$ 30,570 | 68.5%      |  | \$ 188,699     | \$ 142,220     | \$ 46,479   | 32.7%      |  | \$ 2,744,451   |
| 33  |               |              |           |            |  |                |                |             |            |  |                |
| 34 <b>Additional Funding Sources</b>                  |               |              |           |            |  |                |                |             |            |  |                |
| 35 Allocation of Non-Operating Revenue                | \$ -          | \$ -         | \$ -      | 0.0%       |  | \$ -           | \$ -           | \$ -        | 0.0%       |  | \$ -           |
| 36 Transfers  | -             | -            | -         | 0.0%       |  | -              | -              | -           | 0.0%       |  | -              |
| 37 <b>Balance</b>                                     | \$ (14,064)   | \$ (44,634)  | \$ 30,570 | 68.5%      |  | \$ 188,699     | \$ 142,220     | \$ 46,479   | 32.7%      |  | \$ 2,744,451   |
|   |               |              |           |            |  |                |                |             |            |  |                |
| Earnings Before Interest, Depreciation & Amortization | \$ 57,395     | \$ 25,302    | \$ 32,093 | 126.8%     |  | \$ 902,509     | \$ 840,080     | \$ 62,429   | 7.4%       |  | \$ 3,326,521   |
| Operating Ratio                                       | 333%          | 403%         | -70%      | -17.4%     |  | 238%           | 238%           | 0%          | -0.1%      |  | 209%           |
| Operating Ratio - plus Tax & CFD                      | 71%           | 75%          | -4%       | -5.0%      |  | 68%            | 69%            | 0%          | -0.6%      |  | 62%            |





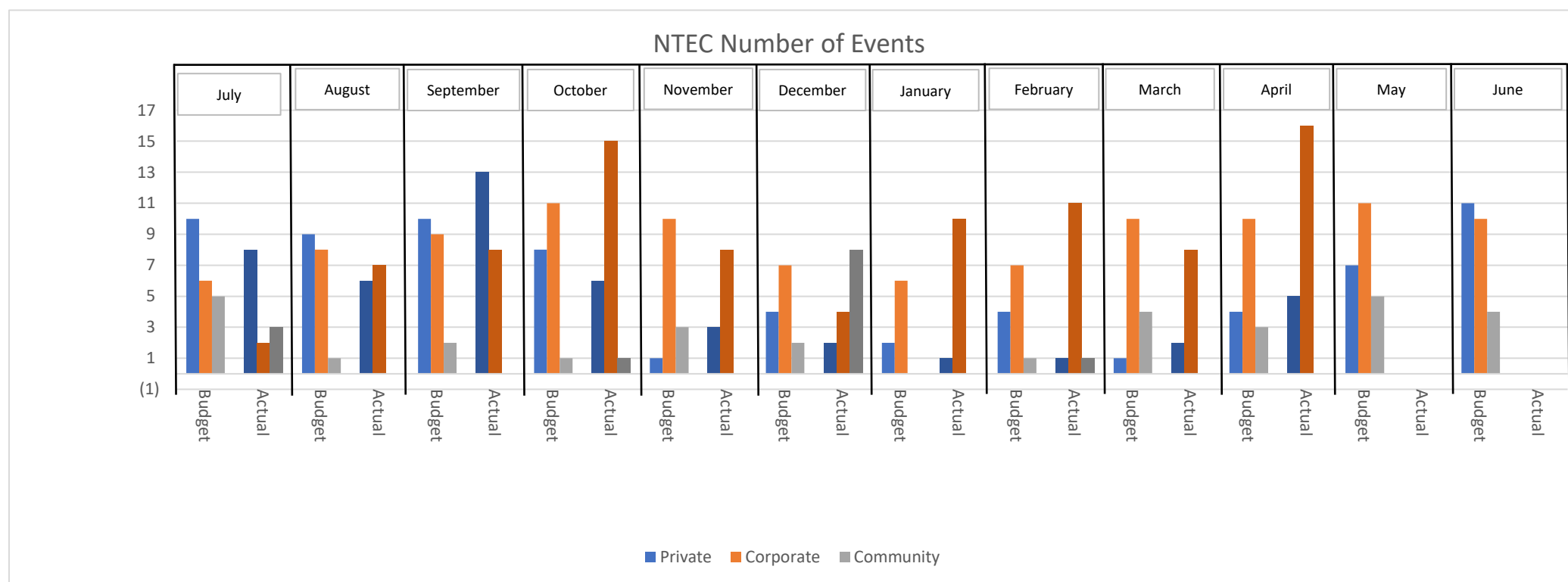
Division 51-5100  
Department Recreation & Parks  
Event Center Operations

Statement of Revenues and Expenses  
For the Period Ended April 30, 2025

| Income Statement                            | Month-To-Date |             |            |            |  | Year-To-Date |              |             |            |  | Prior        |
|---|---------------|-------------|------------|------------|--|--------------|--------------|-------------|------------|--|--------------|
|   | Actual        | Budget      | Variance   | % Variance |  | Actual       | Budget       | Variance    | % Variance |  | YTD          |
| 1 Operations                                |               |             |            |            |  |              |              |             |            |  |              |
| 2 Operating Revenue                         | \$ 34,934     | \$ 27,791   | \$ 7,143   | 25.7%      |  | \$ 280,322   | \$ 346,794   | \$ (66,472) | -19.2%     |  | \$ 288,735   |
| 3 Internal Revenue                          | 479           | 4,150       | (3,671)    | -88.5%     |  | 56,290       | 76,270       | (19,980)    | -26.2%     |  | 79,402       |
| 4 Total Operating Revenue                   | \$ 35,413     | \$ 31,941   | \$ 3,472   | 10.9%      |  | \$ 336,612   | \$ 423,064   | \$ (86,452) | -20.4%     |  | \$ 368,137   |
| 5   |               |             |            |            |  |              |              |             |            |  |              |
| 6 Salaries and Wages                        | \$ (25,978)   | \$ (29,891) | \$ 3,913   | 13.1%      |  | \$ (297,070) | \$ (296,679) | \$ (391)    | -0.1%      |  | \$ (315,097) |
| 7 Employee Benefits                         | (13,913)      | (16,845)    | 2,932      | 17.4%      |  | (147,533)    | (165,551)    | 18,018      | 10.9%      |  | (159,968)    |
| 8 Outside Services/Contractual              | (3,775)       | (1,695)     | (2,080)    | -122.7%    |  | (37,534)     | (32,130)     | (5,404)     | -16.8%     |  | (29,881)     |
| 9 Utilities                                 | (4,885)       | (4,774)     | (111)      | -2.3%      |  | (61,401)     | (57,550)     | (3,851)     | -6.7%      |  | (55,169)     |
| 10 Other Operating Expenses                 | (15,503)      | (5,850)     | (9,653)    | -165.0%    |  | (101,610)    | (93,375)     | (8,235)     | -8.8%      |  | (75,274)     |
| 11 Insurance                                | -             | -           | -          | 0.0%       |  | -            | -            | -           | 0.0%       |  | -            |
| 12 Internal Expense                         | (1,835)       | (1,845)     | 10         | 0.5%       |  | (18,355)     | (18,454)     | 99          | 0.5%       |  | (17,387)     |
| 13 Debt Service                             | -             | -           | -          | 0.0%       |  | -            | -            | -           | 0.0%       |  | -            |
| 14 Depreciation                             | -             | -           | -          | 0.0%       |  | -            | -            | -           | 0.0%       |  | -            |
| 15 Total Operating Expense                  | \$ (65,889)   | \$ (60,900) | \$ (4,989) | -8.2%      |  | \$ (663,503) | \$ (663,739) | \$ 236      | 0.0%       |  | \$ (652,776) |
| 16  |               |             |            |            |  |              |              |             |            |  |              |
| 17 Operating Contribution                   | \$ (30,476)   | \$ (28,959) | \$ (1,517) | -5.2%      |  | \$ (326,891) | \$ (240,675) | \$ (86,216) | -35.8%     |  | \$ (284,639) |
| 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)                   | \$ (30,476)   | \$ (28,959) | \$ (1,517) | -5.2%      |  | \$ (326,891) | \$ (240,675) | \$ (86,216) | -35.8%     |  | \$ (284,639) |
| 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%    |  | 4,025        |
| 32 Income(Loss)                             | \$ (30,476)   | \$ (28,959) | \$ (1,517) | -5.2%      |  | \$ (331,301) | \$ (240,675) | \$ (90,626) | -37.7%     |  | \$ (280,614) |
| 33  |               |             |            |            |  |              |              |             |            |  |              |
| 34 Additional Funding Sources               |               |             |            |            |  |              |              |             |            |  |              |
| 35 Allocation of Non-Operating Revenue      | \$ -          | \$ -        | \$ -       | 0.0%       |  | \$ -         | \$ -         | \$ -        | 0.0%       |  | \$ -         |
| 36 Transfers                                | -             | -           | -          | 0.0%       |  | -            | -            | -           | 0.0%       |  | -            |
| 37 Balance                                  | \$ (30,476)   | \$ (28,959) | \$ (1,517) | -5.2%      |  | \$ (331,301) | \$ (240,675) | \$ (90,626) | -37.7%     |  | \$ (280,614) |

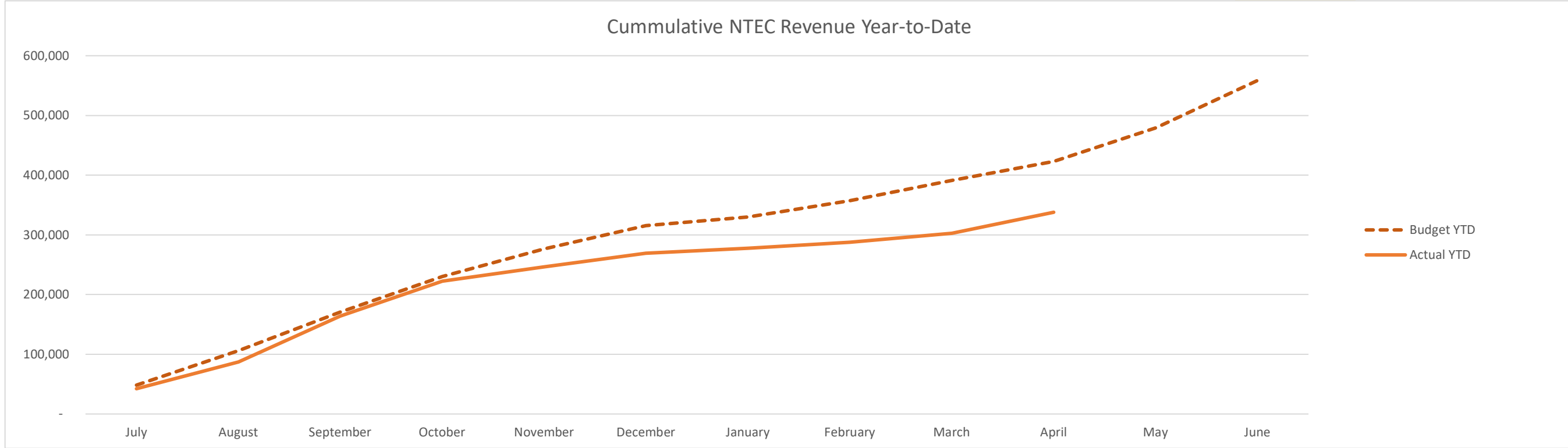
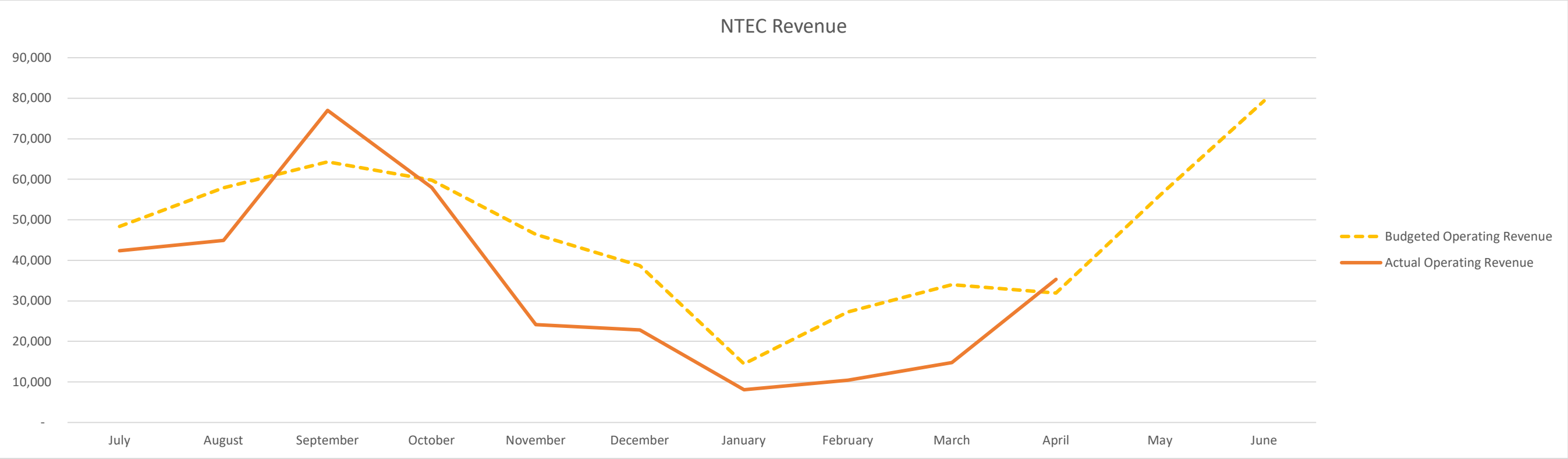
North Tahoe Event Center  
Reservation Pipeline

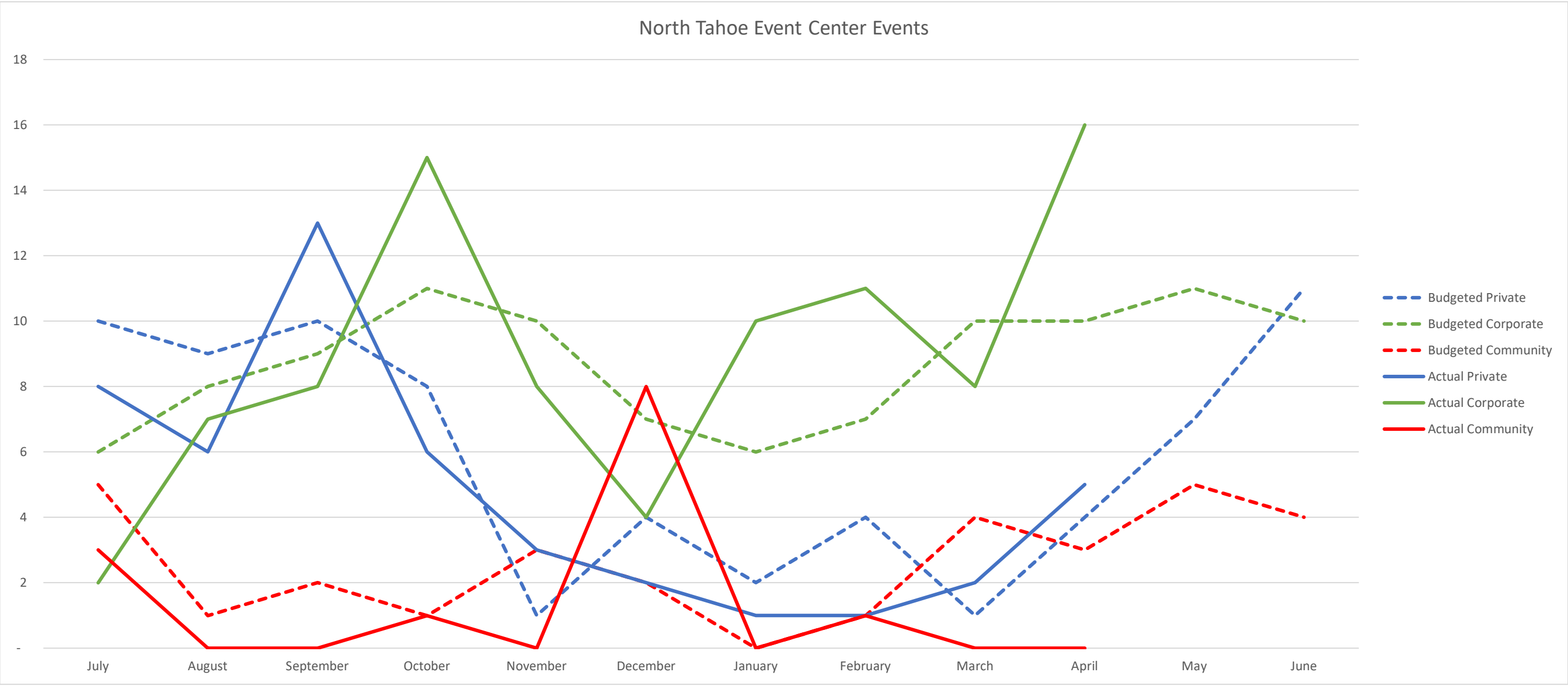
|                          |                    | July   | August | September | October | November | December | January | February | March  | April  | May    | June   | Total   |
|--------------------------|--------------------|--------|--------|-----------|---------|----------|----------|---------|----------|--------|--------|--------|--------|---------|
| 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  | 19,471 | 62,465 | 63,520 | 302,976 |
|                          | Corporate          | 5,000  | 8,618  | 10,026    | 24,078  | 10,420   | 10,580   | 5,210   | 8,390    | 8,420  | 14,010 | 15,960 | 16,695 | 137,407 |
|                          | Community          | -      | -      | -         | 1,050   | -        | 5,410    | -       | 1,540    | -      | -      | 6,800  | 1,670  | 16,470  |
| Actual Total Room Rent   |                    | 34,585 | 31,053 | 65,906    | 48,571  | 22,747   | 19,680   | 8,530   | 10,430   | 14,760 | 33,481 | 85,225 | 81,885 | 456,854 |
| 2026                     | Private            | 29,453 | 65,180 | 63,680    | 23,260  | 21,925   | -        | -       | 5,800    | -      | 4,650  | 5,400  | 37,600 | 256,948 |
|                          | Corporate          | 6,810  | 4,190  | 5,740     | 9,600   | 1,440    | 1,140    | -       | -        | -      | -      | -      | -      | 28,920  |
|                          | Community          | 8,580  | 670    | -         | -       | 4,400    | -        | -       | -        | -      | -      | -      | -      | 13,650  |
| Actual Total Room Rent   |                    | 44,843 | 70,040 | 69,420    | 32,860  | 27,765   | 1,140    | -       | 5,800    | -      | 4,650  | 5,400  | 37,600 | 299,518 |
| 2027                     | Private            | 13,700 | 13,300 | 7,000     | 8,300   | 5,800    | -        | -       | -        | -      | -      | -      | -      | 48,100  |
|                          | Corporate          | -      | -      | -         | -       | -        | -        | -       | -        | -      | -      | -      | -      | -       |
|                          | Community          | -      | -      | -         | -       | -        | -        | -       | -        | -      | -      | -      | -      | -       |
| Actual Total Room Rent   |                    | 13,700 | 13,300 | 7,000     | 8,300   | 5,800    | -        | -       | -        | -      | -      | -      | -      | 48,100  |
| # 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     | 12     | 71      |
|                          | Actual Corporate   | 2      | 7      | 8         | 15      | 8        | 4        | 10      | 11       | 8      | 16     | 11     | 10     | 110     |
|                          | Actual Community   | 3      | -      | -         | 1       | -        | 8        | -       | 1        | -      | -      | 2      | 1      | 16      |
|                          |                    | 13     | 13     | 21        | 22      | 11       | 14       | 11      | 13       | 10     | 21     | 25     | 23     | 197     |
| 2026                     | Actual Private     | 8      | 10     | 11        | 4       | 5        | -        | -       | 1        | -      | 1      | 1      | 5      | 46      |
|                          | Actual Corporate   | 4      | 4      | 6         | 9       | 3        | 2        | -       | -        | -      | -      | -      | -      | 28      |
|                          | Actual Community   | 1      | 1      | -         | 1       | 1        | -        | -       | -        | -      | -      | -      | -      | 4       |
|                          |                    | 13     | 15     | 17        | 14      | 9        | 2        | -       | 1        | -      | 1      | 1      | 5      | 78      |
| 2027                     | Actual Private     | 2      | 2      | 1         | 1       | 1        | -        | -       | -        | -      | -      | -      | -      | 7       |
|                          | Actual Corporate   | -      | -      | -         | -       | -        | -        | -       | -        | -      | -      | -      | -      | -       |
|                          | Actual Community   | -      | -      | -         | -       | -        | -        | -       | -        | -      | -      | -      | -      | -       |
|                          |                    | 2      | 2      | 1         | 1       | 1        | -        | -       | -        | -      | -      | -      | -      | 7       |



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    | 19,471 | -        | -        | 176,991   |
| Corporate                  | 5,000   | 8,618    | 10,026    | 24,078  | 10,420   | 10,580   | 5,210   | 8,390    | 8,420    | 14,010 | -        | -        | 104,752   |
| 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   | 33,481 | -        | -        | 289,744   |
| Program Revenue            | -       | -        | -         | -       | -        | -        | -       | -        | -        | -      | -        | -        | -         |
| Ancillary Revenue          | 7,754   | 13,876   | 11,098    | 9,440   | 1,391    | 3,139    | (450)   | -        | -        | 1,852  | -        | -        | 48,100    |
| Actual Operating Revenue   | 42,339  | 44,929   | 77,004    | 58,011  | 24,138   | 22,819   | 8,080   | 10,430   | 14,760   | 35,333 | -        | -        | 337,844   |
| Variance to Budget         | (6,036) | (12,964) | 12,713    | (1,742) | (22,280) | (15,892) | (6,384) | (16,819) | (19,209) | 3,392  | (56,119) | (79,361) | (220,700) |
|                            |         |          |           |         |          |          |         |          |          |        |          |          |           |
| # 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        | 5      | -        | -        | 47        |
| Actual Corporate           | 2       | 7        | 8         | 15      | 8        | 4        | 10      | 11       | 8        | 16     | -        | -        | 89        |
| Actual Community           | 3       | -        | -         | 1       | -        | 8        | -       | 1        | -        | -      | -        | -        | 13        |
|                            | 13      | 13       | 21        | 22      | 11       | 14       | 11      | 13       | 10       | 21     | -        | -        | 149       |





\* Program & Recreation events reporting to be forthcoming



**General & Administrative Support**  
**Statement of Revenues and Expenses**  
**For the Period Ended April 30, 2025**

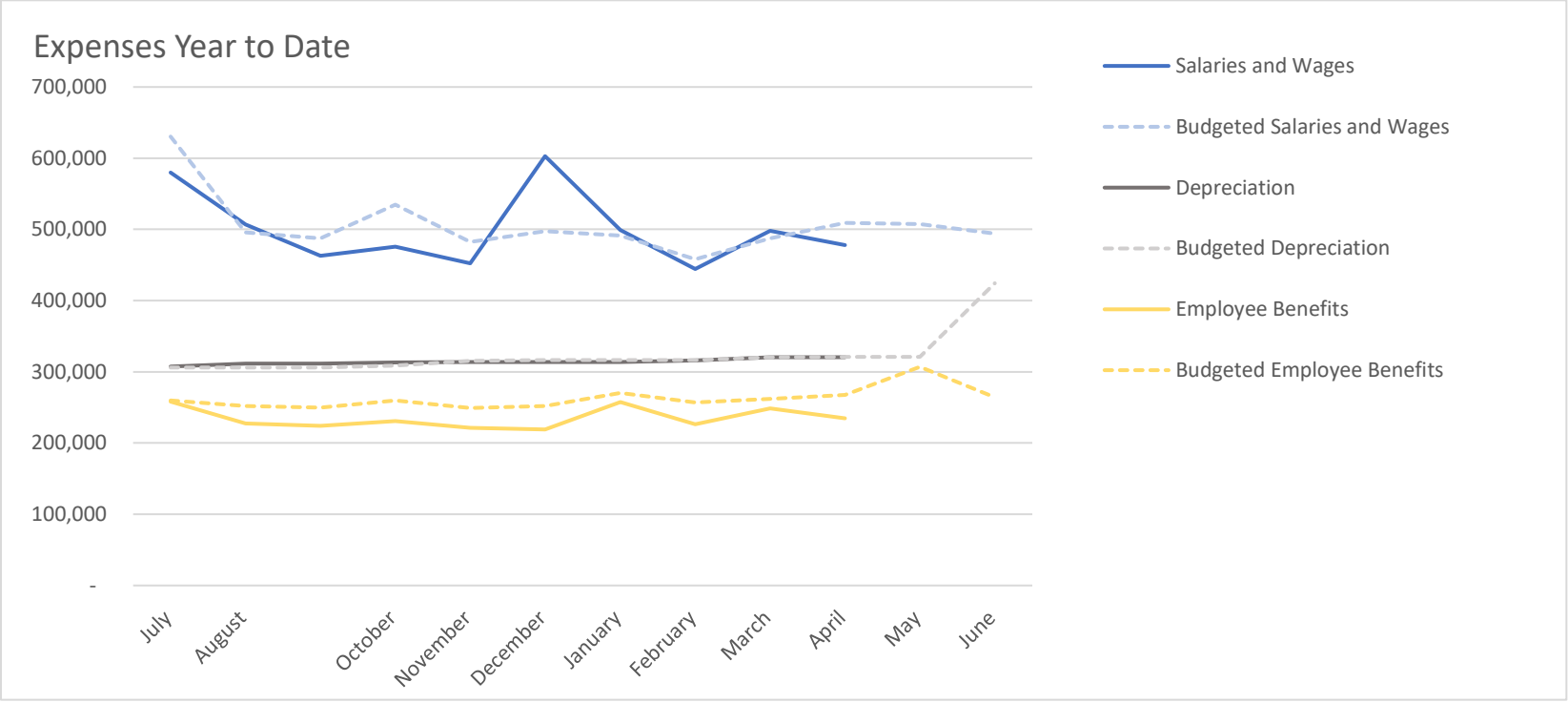
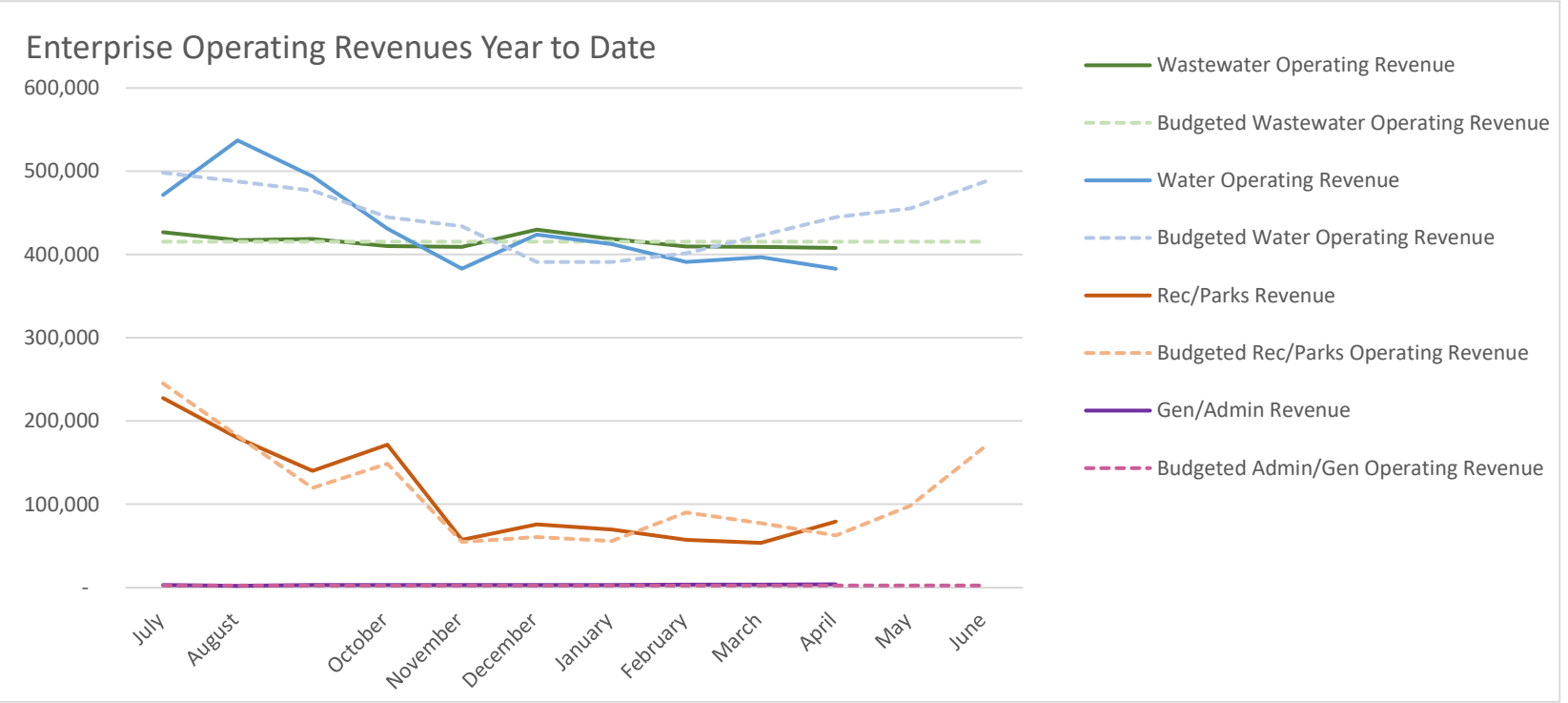
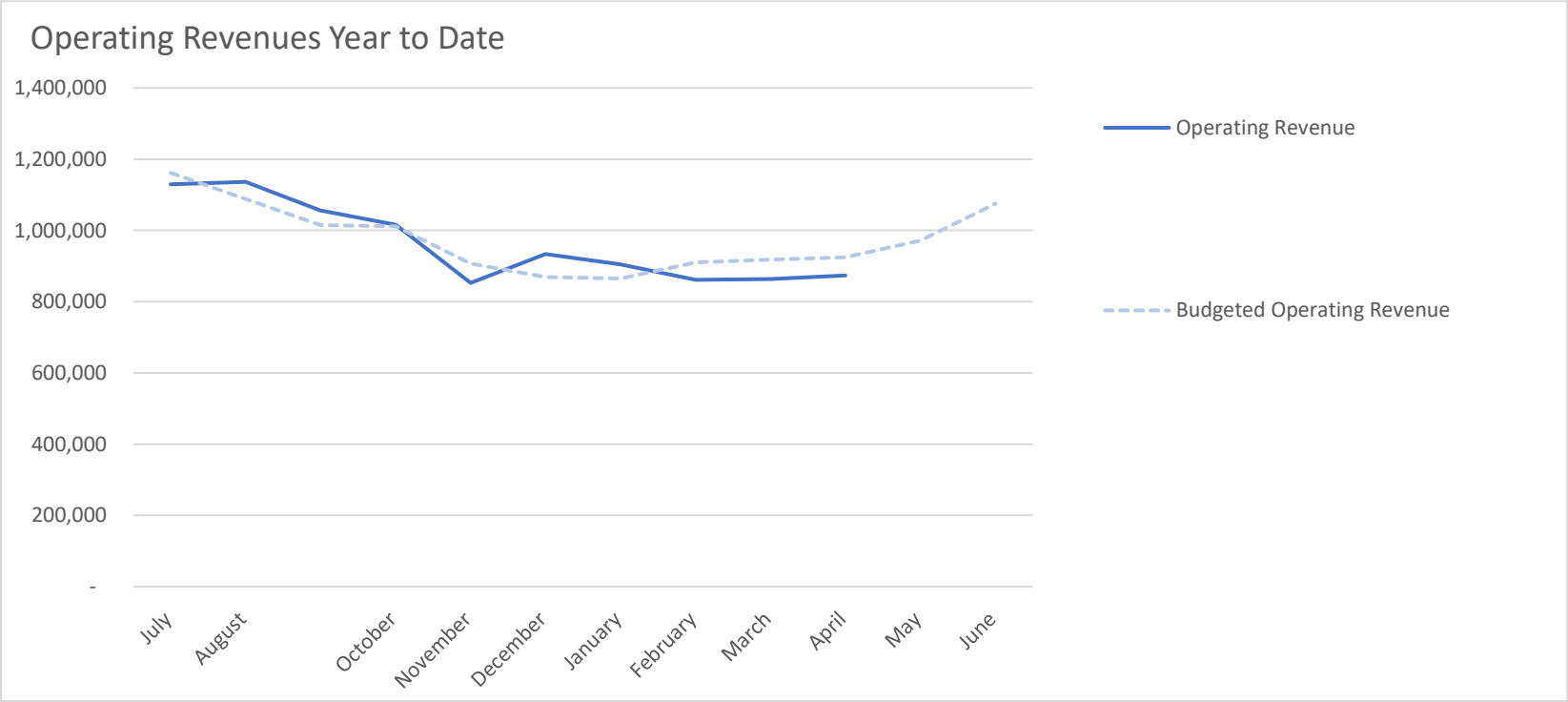
| Income Statement                                      | Month-To-Date |              |            |            | Year-To-Date   |                |            |            | Prior          |
|---|---------------|--------------|------------|------------|----------------|----------------|------------|------------|----------------|
|   | Actual        | Budget       | Variance   | % Variance | Actual         | Budget         | Variance   | % Variance | YTD            |
| 1 <b>Operations</b>                                   |               |              |            |            |                |                |            |            |                |
| 2 Operating Revenue                                   | \$ 3,943      | \$ 2,500     | \$ 1,443   | 57.7%      | \$ 32,578      | \$ 25,000      | \$ 7,578   | 30.3%      | \$ 30,100      |
| 3 Internal Revenue                                    | -             | -            | -          | 0.0%       | -              | -              | -          | 0.0%       | -              |
| 4 <b>Total Operating Revenue</b>                      | \$ 3,943      | \$ 2,500     | \$ 1,443   | 57.7%      | \$ 32,578      | \$ 25,000      | \$ 7,578   | 30.3%      | \$ 30,100      |
| 5   |               |              |            |            |                |                |            |            |                |
| 6 Salaries and Wages                                  | \$ (201,123)  | \$ (195,905) | \$ (5,218) | -2.7%      | \$ (1,950,486) | \$ (1,954,795) | \$ 4,309   | 0.2%       | \$ (1,930,543) |
| 7 Employee Benefits                                   | (87,077)      | (95,140)     | 8,063      | 8.5%       | (829,440)      | (887,595)      | 58,155     | 6.6%       | (803,705)      |
| 8 Outside Services/Contractual                        | (31,647)      | (76,523)     | 44,876     | 58.6%      | (619,080)      | (732,733)      | 113,653    | 15.5%      | (582,948)      |
| 9 Utilities   | (10,808)      | (10,747)     | (61)       | -0.6%      | (115,869)      | (115,610)      | (259)      | -0.2%      | (108,962)      |
| 10 Other Operating Expenses                           | (35,461)      | (41,145)     | 5,684      | 13.8%      | (359,774)      | (521,092)      | 161,318    | 31.0%      | (377,633)      |
| 11 Insurance  | (9,529)       | (10,451)     | 922        | 8.8%       | (86,252)       | (87,144)       | 892        | 1.0%       | (72,468)       |
| 12 Internal Expense                                   | (1,610)       | (5,295)      | 3,685      | 69.6%      | (65,071)       | (85,718)       | 20,647     | 24.1%      | (81,223)       |
| 13 Debt Service                                       | -             | -            | -          | 0.0%       | -              | -              | -          | 0.0%       | -              |
| 14 Depreciation                                       | (4,057)       | (5,758)      | 1,701      | 29.5%      | (38,416)       | (48,199)       | 9,783      | 20.3%      | (27,256)       |
| 15 <b>Total Operating Expense</b>                     | \$ (381,312)  | \$ (440,964) | \$ 59,652  | 13.5%      | \$ (4,064,388) | \$ (4,432,886) | \$ 368,498 | 8.3%       | \$ (3,984,738) |
| 16  |               |              |            |            |                |                |            |            |                |
| 17 <b>Operating Contribution</b>                      | \$ (377,369)  | \$ (438,464) | \$ 61,095  | 13.9%      | \$ (4,031,810) | \$ (4,407,886) | \$ 376,076 | 8.5%       | \$ (3,954,638) |
| 18  |               |              |            |            |                |                |            |            |                |
| 19 Allocation of Base                                 | \$ -          | \$ -         | \$ -       | 0.0%       | \$ -           | \$ -           | \$ -       | 0.0%       | \$ -           |
| 20 Allocation of Fleet                                | -             | -            | -          | 0.0%       | -              | -              | -          | 0.0%       | -              |
| 21 Allocation of General & Administrative             | 383,466       | 432,163      | (48,697)   | -11.3%     | 4,048,495      | 4,420,486      | (371,991)  | -8.4%      | -              |
| 22 <b>Operating Income(Loss)</b>                      | \$ 6,097      | \$ (6,301)   | \$ 12,398  | 196.8%     | \$ 16,685      | \$ 12,600      | \$ 4,085   | 32.4%      | \$ (3,954,638) |
| 23  |               |              |            |            |                |                |            |            |                |
| 24 <b>Non-Operations</b>                              |               |              |            |            |                |                |            |            |                |
| 25 Property Tax Revenue                               | \$ 66,667     | \$ 66,667    | \$ -       | 0.0%       | \$ 666,667     | \$ 666,667     | \$ -       | 0.0%       | \$ 1,270,833   |
| 26 Community Facilities District (CFD 94-1)           | -             | -            | -          | 0.0%       | -              | -              | -          | 0.0%       | -              |
| 27 Grant Revenue                                      | -             | -            | -          | 0.0%       | -              | -              | -          | 0.0%       | -              |
| 28 Interest   | 30,585        | 8,333        | 22,252     | 267.0%     | 295,281        | 83,333         | 211,948    | 254.3%     | 141,648        |
| 29 Other Non-Op Revenue                               | 7,900         | 6,447        | 1,453      | 22.5%      | 82,969         | 64,095         | 18,874     | 29.4%      | 6,777          |
| 30 Capital Contribution                               | -             | -            | -          | 0.0%       | -              | -              | -          | 0.0%       | -              |
| 31 Other Non-Op Expenses                              | (9,218)       | (8,333)      | (885)      | -10.6%     | (109,264)      | (83,333)       | (25,931)   | -31.1%     | (83,333)       |
| 32 <b>Income(Loss)</b>                                | \$ 102,031    | \$ 66,813    | \$ 35,218  | 52.7%      | \$ 952,338     | \$ 743,362     | \$ 208,976 | 28.1%      | \$ (2,618,713) |
| 33  |               |              |            |            |                |                |            |            |                |
| 34 <b>Additional Funding Sources</b>                  |               |              |            |            |                |                |            |            |                |
| 35 Allocation of Non-Operating Revenue                | \$ -          | \$ -         | \$ -       | 0.0%       | \$ -           | \$ -           | \$ -       | 0.0%       | \$ -           |
| 36 Transfers  | -             | -            | -          | 0.0%       | -              | -              | -          | 0.0%       | -              |
| 37 <b>Balance</b>                                     | \$ 102,031    | \$ 66,813    | \$ 35,218  | 52.7%      | \$ 952,338     | \$ 743,362     | \$ 208,976 | 28.1%      | \$ (2,618,713) |
|   |               |              |            |            |                |                |            |            |                |
| Earnings Before Interest, Depreciation & Amortization | \$ 106,088    | \$ 72,571    | \$ 33,517  | 46.2%      | \$ 990,754     | \$ 791,561     | \$ 199,193 | 25.2%      | \$ (2,591,457) |



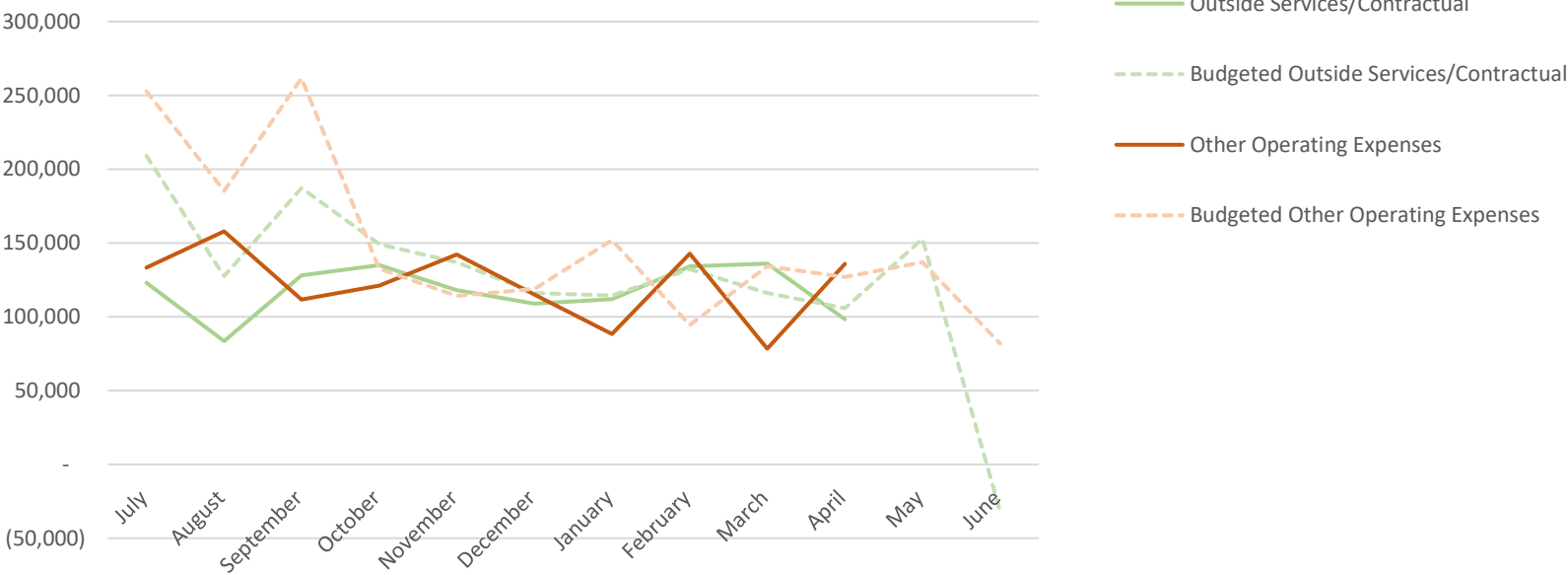
**Fleet & Equipment Support**  
**Statement of Revenues and Expenses**  
**For the Period Ended April 30, 2025**

| Income Statement                                      | Month-To-Date |             |           |            | Year-To-Date |              |            |            | Prior        |
|---|---------------|-------------|-----------|------------|--------------|--------------|------------|------------|--------------|
|   | Actual        | Budget      | Variance  | % Variance | Actual       | Budget       | Variance   | % Variance | YTD          |
| 1 <b>Operations</b>                                   |               |             |           |            |              |              |            |            |              |
| 2 Operating Revenue                                   | \$ -          | \$ -        | \$ -      | 0.0%       | \$ -         | \$ -         | \$ -       | 0.0%       | \$ -         |
| 3 Internal Revenue                                    | -             | -           | -         | 0.0%       | -            | -            | -          | 0.0%       | -            |
| 4 <b>Total Operating Revenue</b>                      | \$ -          | \$ -        | \$ -      | 0.0%       | \$ -         | \$ -         | \$ -       | 0.0%       | \$ -         |
| 5   |               |             |           |            |              |              |            |            |              |
| 6 Salaries and Wages                                  | \$ (12,712)   | \$ (13,105) | \$ 393    | 3.0%       | \$ (137,676) | \$ (129,608) | \$ (8,068) | -6.2%      | \$ (112,546) |
| 7 Employee Benefits                                   | (7,472)       | (8,128)     | 656       | 8.1%       | (75,537)     | (79,877)     | 4,340      | 5.4%       | (62,287)     |
| 8 Outside Services/Contractual                        | (799)         | (1,860)     | 1,061     | 57.0%      | (21,034)     | (12,520)     | (8,514)    | -68.0%     | (8,424)      |
| 9 Utilities   | (897)         | (900)       | 3         | 0.3%       | (8,002)      | (9,000)      | 998        | 11.1%      | (7,868)      |
| 10 Other Operating Expenses                           | (20,992)      | (27,050)    | 6,058     | 22.4%      | (171,623)    | (204,200)    | 32,577     | 16.0%      | (137,675)    |
| 11 Insurance  | (4,983)       | (5,611)     | 628       | 11.2%      | (51,264)     | (47,696)     | (3,568)    | -7.5%      | (54,764)     |
| 12 Internal Expense                                   | (133)         | (140)       | 7         | 5.0%       | (1,330)      | (1,398)      | 68         | 4.9%       | (1,384)      |
| 13 Debt Service                                       | -             | -           | -         | 0.0%       | -            | -            | -          | 0.0%       | -            |
| 14 Depreciation                                       | (17,438)      | (23,635)    | 6,197     | 26.2%      | (162,756)    | (209,108)    | 46,352     | 22.2%      | (117,438)    |
| 15 <b>Total Operating Expense</b>                     | \$ (65,426)   | \$ (80,429) | \$ 15,003 | 18.7%      | \$ (629,222) | \$ (693,407) | \$ 64,185  | 9.3%       | \$ (502,386) |
| 16  |               |             |           |            |              |              |            |            |              |
| 17 <b>Operating Contribution</b>                      | \$ (65,426)   | \$ (80,429) | \$ 15,003 | 18.7%      | \$ (629,222) | \$ (693,407) | \$ 64,185  | 9.3%       | \$ (502,386) |
| 18  |               |             |           |            |              |              |            |            |              |
| 19 Allocation of Base                                 | \$ -          | \$ -        | \$ -      | 0.0%       | \$ -         | \$ -         | \$ -       | 0.0%       | \$ -         |
| 20 Allocation of Fleet                                | 80,429        | 80,429      | -         | 0.0%       | 693,407      | 693,407      | -          | 0.0%       | 592,728      |
| 21 Allocation of General & Administrative             | -             | -           | -         | 0.0%       | -            | -            | -          | 0.0%       | -            |
| 22 <b>Operating Income(Loss)</b>                      | \$ 15,003     | \$ -        | \$ 15,003 | 100.0%     | \$ 64,185    | \$ -         | \$ 64,185  | 100.0%     | \$ 90,342    |
| 23  |               |             |           |            |              |              |            |            |              |
| 24 <b>Non-Operations</b>                              |               |             |           |            |              |              |            |            |              |
| 25 Property Tax Revenue                               | \$ 8,333      | \$ 8,333    | \$ -      | 0.0%       | \$ 83,333    | \$ 83,333    | \$ -       | 0.0%       | \$ 354,167   |
| 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 <b>Income(Loss)</b>                                | \$ 23,336     | \$ 8,333    | \$ 15,003 | 180.0%     | \$ 147,518   | \$ 83,333    | \$ 64,185  | 77.0%      | \$ 444,510   |
| 33  |               |             |           |            |              |              |            |            |              |
| 34 <b>Additional Funding Sources</b>                  |               |             |           |            |              |              |            |            |              |
| 35 Allocation of Non-Operating Revenue                | \$ -          | \$ -        | \$ -      | 0.0%       | \$ -         | \$ -         | \$ -       | 0.0%       | \$ -         |
| 36 Transfers  | -             | -           | -         | 0.0%       | -            | -            | -          | 0.0%       | -            |
| 37 <b>Balance</b>                                     | \$ 23,336     | \$ 8,333    | \$ 15,003 | 180.0%     | \$ 147,518   | \$ 83,333    | \$ 64,185  | 77.0%      | \$ 444,510   |
|   |               |             |           |            |              |              |            |            |              |
| Earnings Before Interest, Depreciation & Amortization | \$ 40,774     | \$ 31,968   | \$ 8,806  | 27.5%      | \$ 310,274   | \$ 292,441   | \$ 17,833  | 6.1%       | \$ 561,948   |

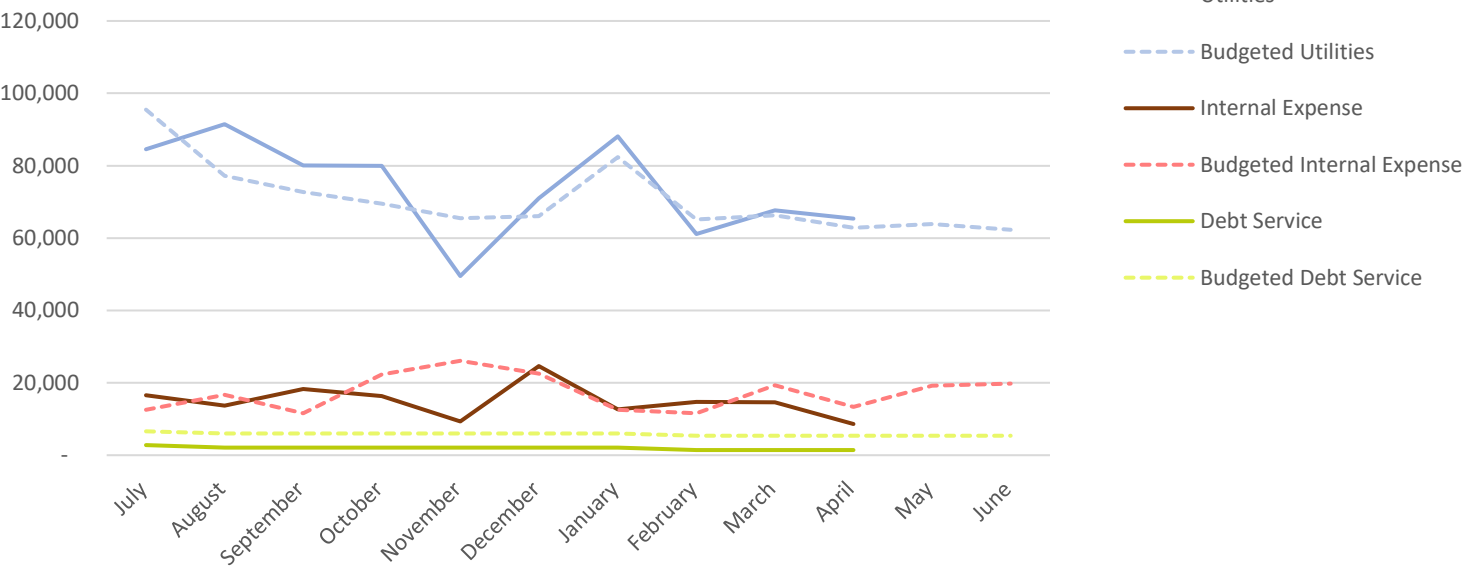


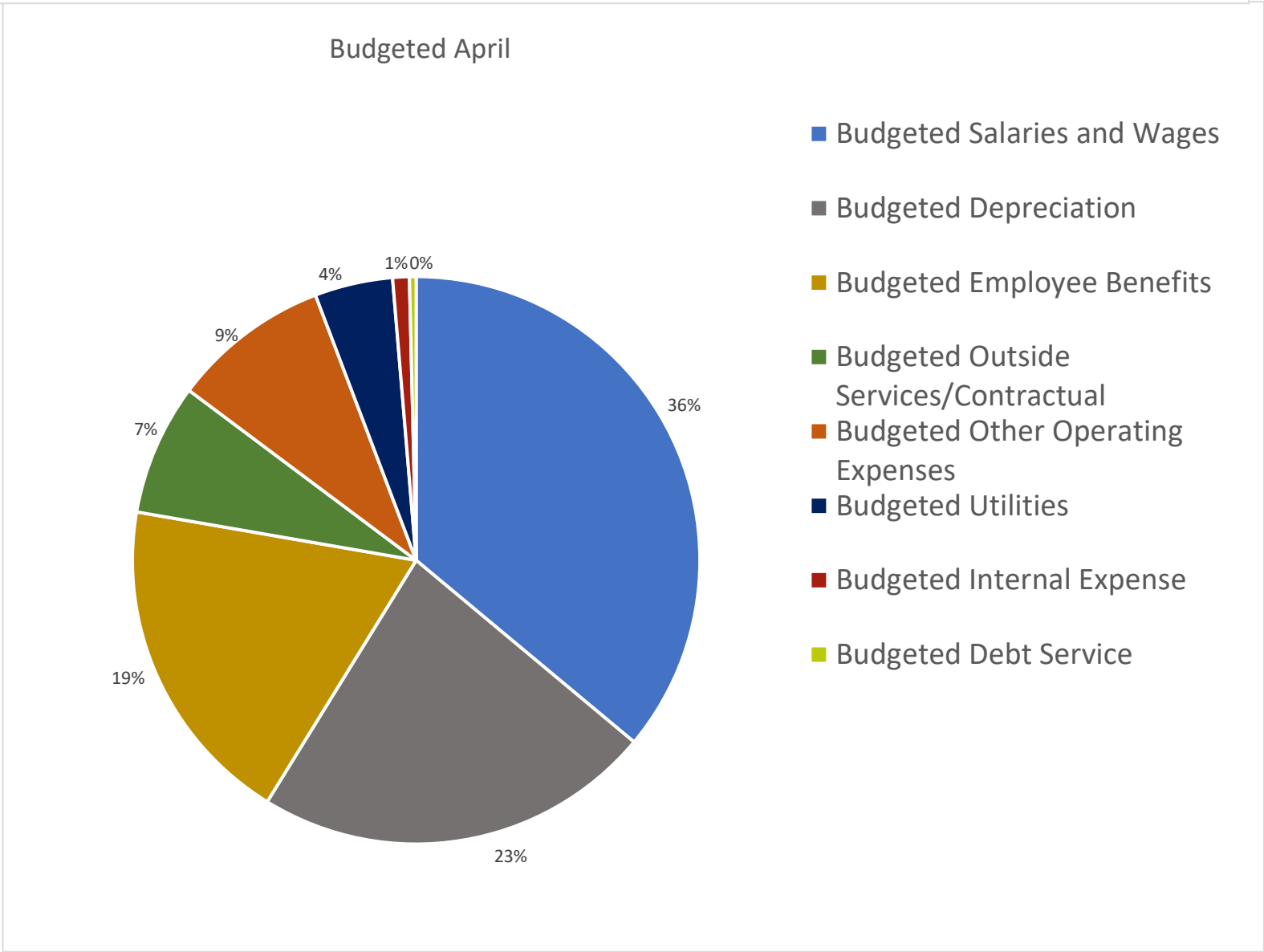
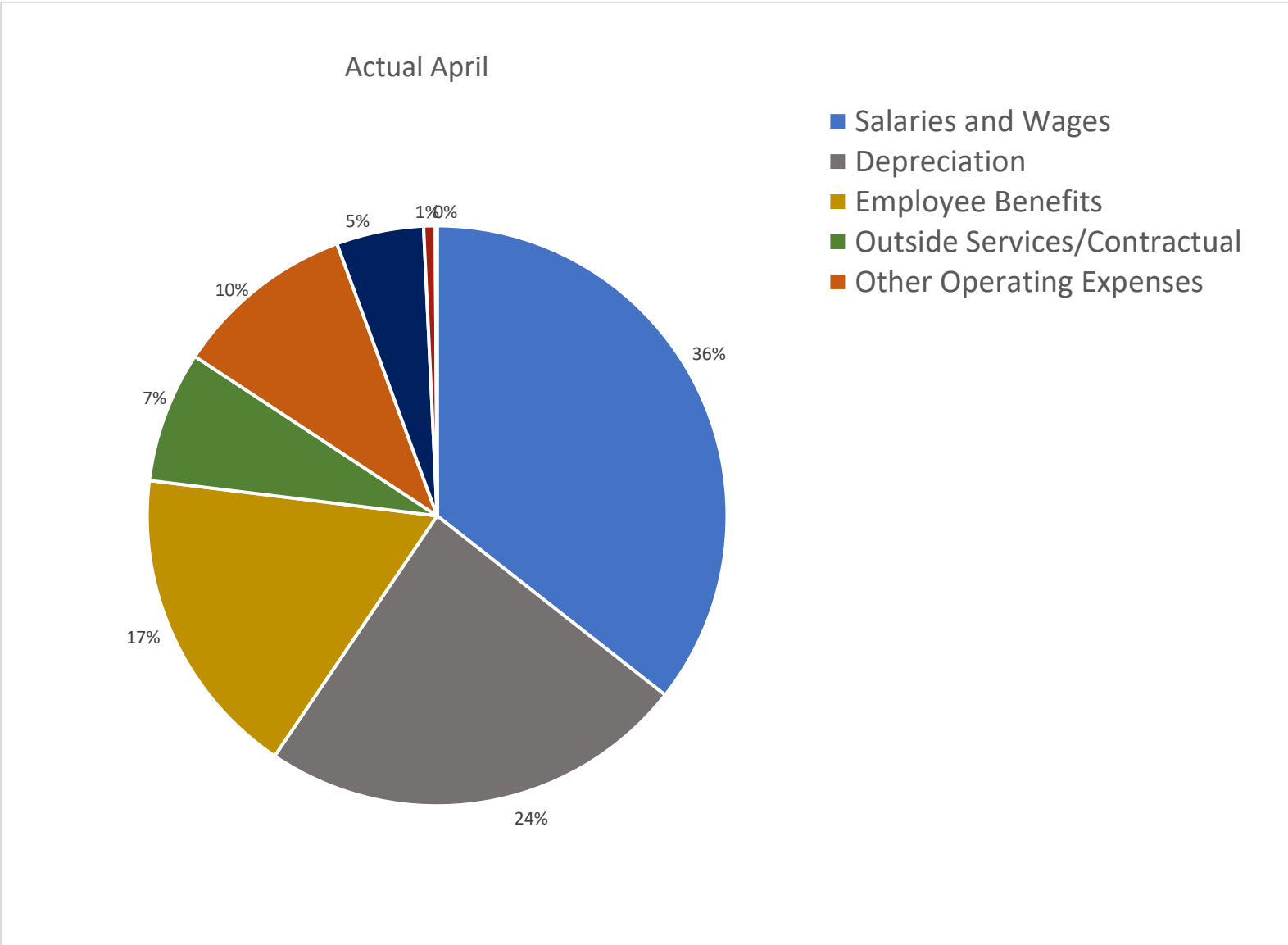


Expenses Year to Date



Expenses Year to Date





Capital Outlay

Projects In Process  
For the Period Ended April 30, 2025

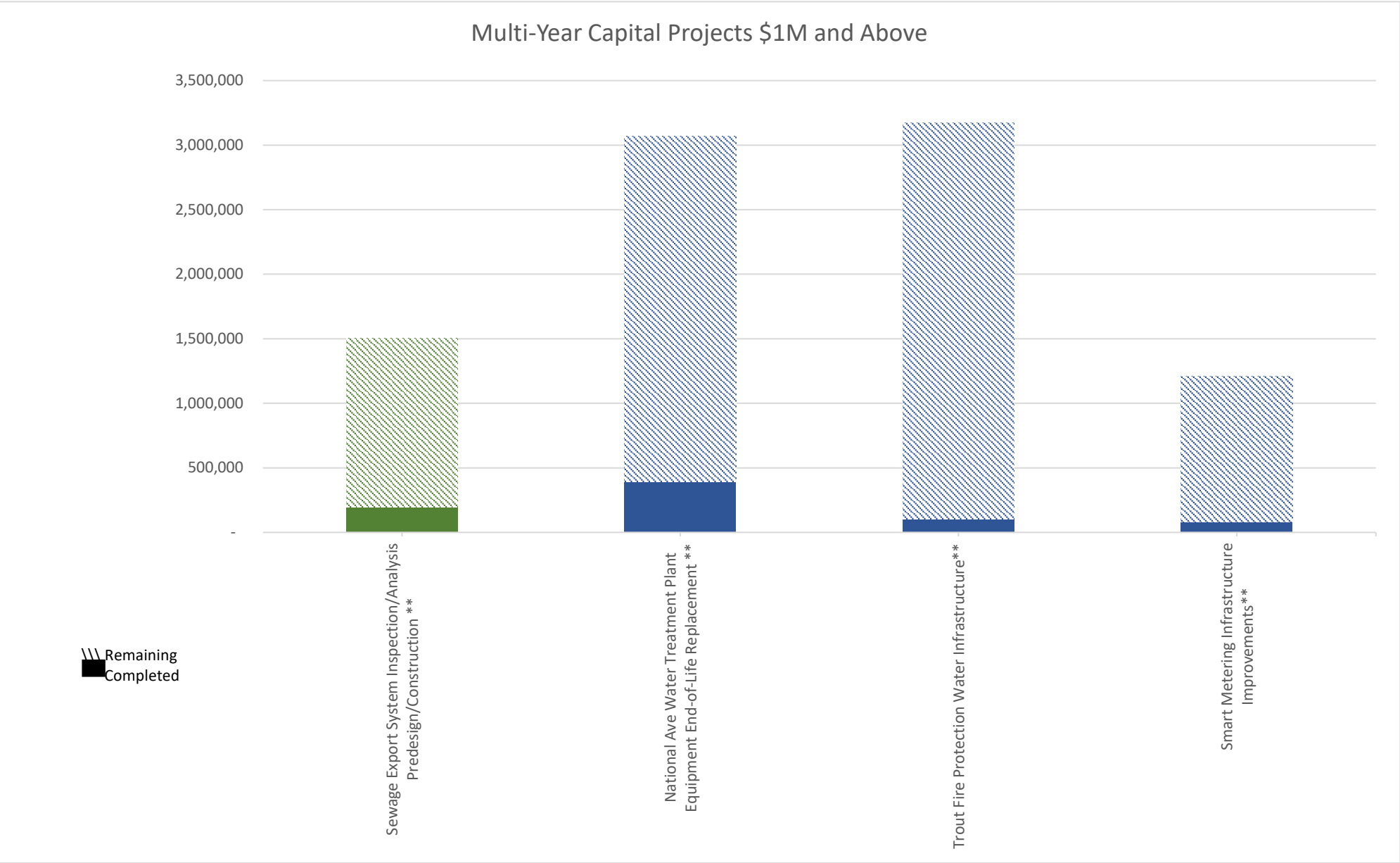
| Projects In Process  |   |                     |                                     |                   |                        |              |            |                     |                    |              |                  |              |               |
|--|---|---------------------|-------------------------------------|-------------------|------------------------|--------------|------------|---------------------|--------------------|--------------|------------------|--------------|---------------|
| For the Period Ended April 30, 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                 | \$ 23,525    | \$ -       | \$ 1,475            | 1,475              | C            |                  |              |               |
| 2151-0000  | Master Plan: Corporation Yard Layout *                        | -                   | 184,683                             | -                 | 184,683                | 95,983       | 27,564     | 61,136              |                    |              |                  |              |               |
| 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                 | 7,920        | 29,790     | (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                | 39,490       | 172,600    | 37,910              |                    |              |                  |              |               |
| 2505-0000  | Base Area Site Improvements                                   | 10,000              | -                                   | -                 | 10,000                 | 2,009        | -          | 7,991               |                    |              |                  |              |               |
| 2502-0000  | Accounting Department Furniture                               | 20,000              | -                                   | -                 | 20,000                 | -            | -          | 20,000              | 20,000             | C            |                  |              |               |
| Total Administration Purchases                             |   | \$ 355,000          | \$ 241,636                          | \$ -              | \$ 596,636             | \$ 207,365   | \$ 229,954 | \$ 159,318          | \$ 23,277          |              |                  | \$ -         |               |
| 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 |   |                     |                                     |                   |                        |              |            |                     |                    |              |                  |              |               |
| 2244-0000  | S-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                 | 7,693        | 48,000     | 14,307              |                    |              |                  |              |               |
| 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                 | 449          | -          | 69,551              | 69,551             | C            |                  |              |               |
| 2542-0000  | Lower Lateral Replacement                                     | 70,000              | -                                   | -                 | 70,000                 | -            | -          | 70,000              | 70,000             | C            |                  |              |               |
| 2543-0000  | Sewer Collection System Improvements                          | 70,000              | -                                   | -                 | 70,000                 | 2,298        | 29,836     | 37,866              |                    |              |                  |              |               |
| Sewage Export System Inspection/Analysis                   |   |                     |                                     |                   |                        |              |            |                     |                    |              |                  |              |               |
| 2445-0000  | Predesign/Construction **                                     | 100,000             | 143,562                             | -                 | 243,562                | 45,418       | 83,704     | 114,440             |                    |              |                  |              |               |
| 2446-0000  | Satellite PS Rehabilitation Design*                           | -                   | 81,132                              | -                 | 81,132                 | 95,042       | -          | (13,910)            |                    |              |                  |              |               |
| 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                 | 5,569        | 66,805     | (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                | 28,300       | 97,664     | (25,965)            |                    |              |                  |              |               |
| 2548-0000  | State Route 28 Adjust Structures - Wastewater                 | 65,000              | -                                   | -                 | 65,000                 | -            | -          | 65,000              |                    |              |                  |              |               |
| Total Wastewater Purchases                                 |   | \$ 650,500          | \$ 285,727                          | \$ -              | \$ 936,227             | \$ 224,629   | \$ 328,171 | \$ 383,427          | \$ 185,229         |              |                  | \$ -         |               |

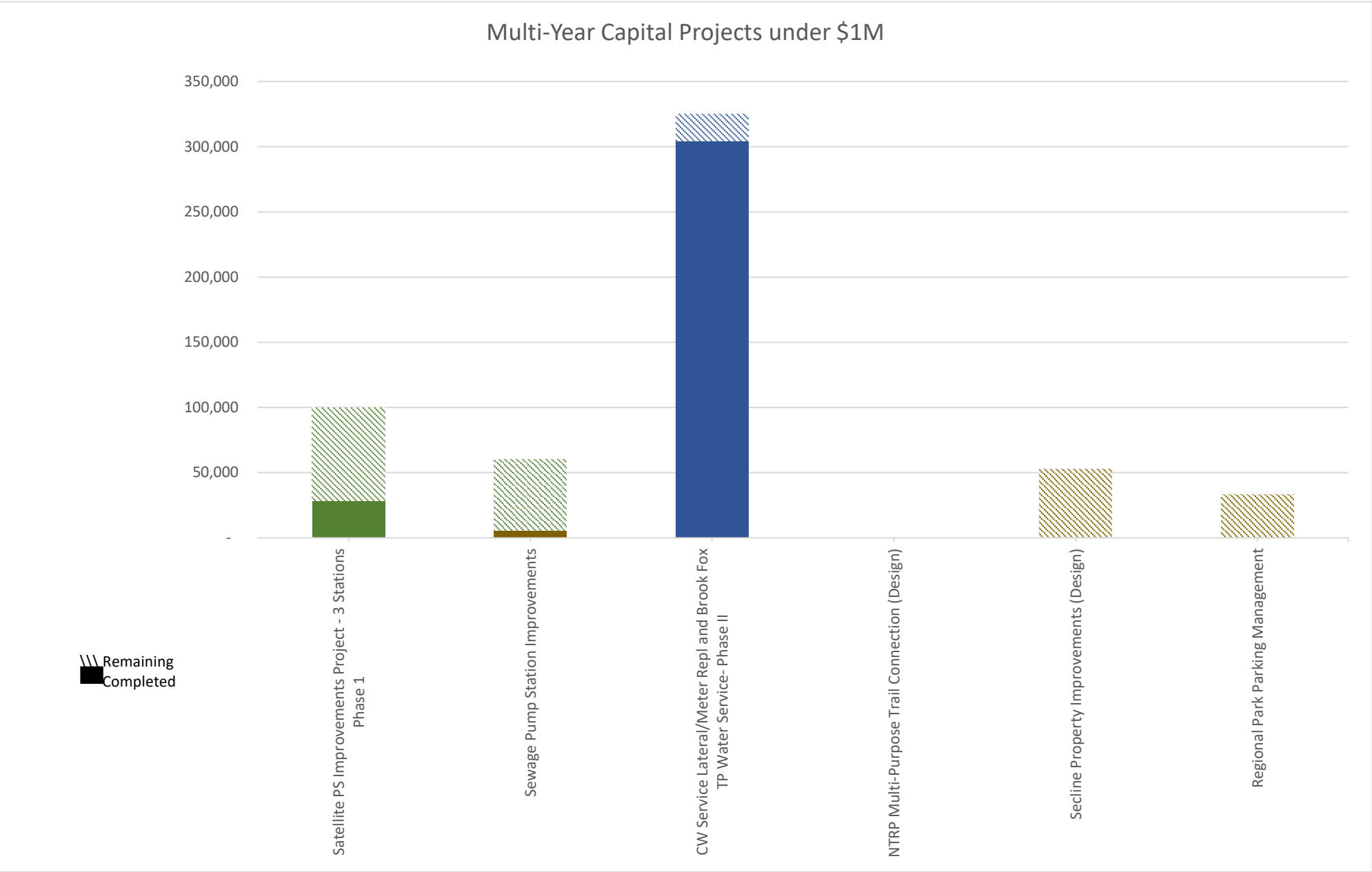
Capital Outlay

Projects In Process

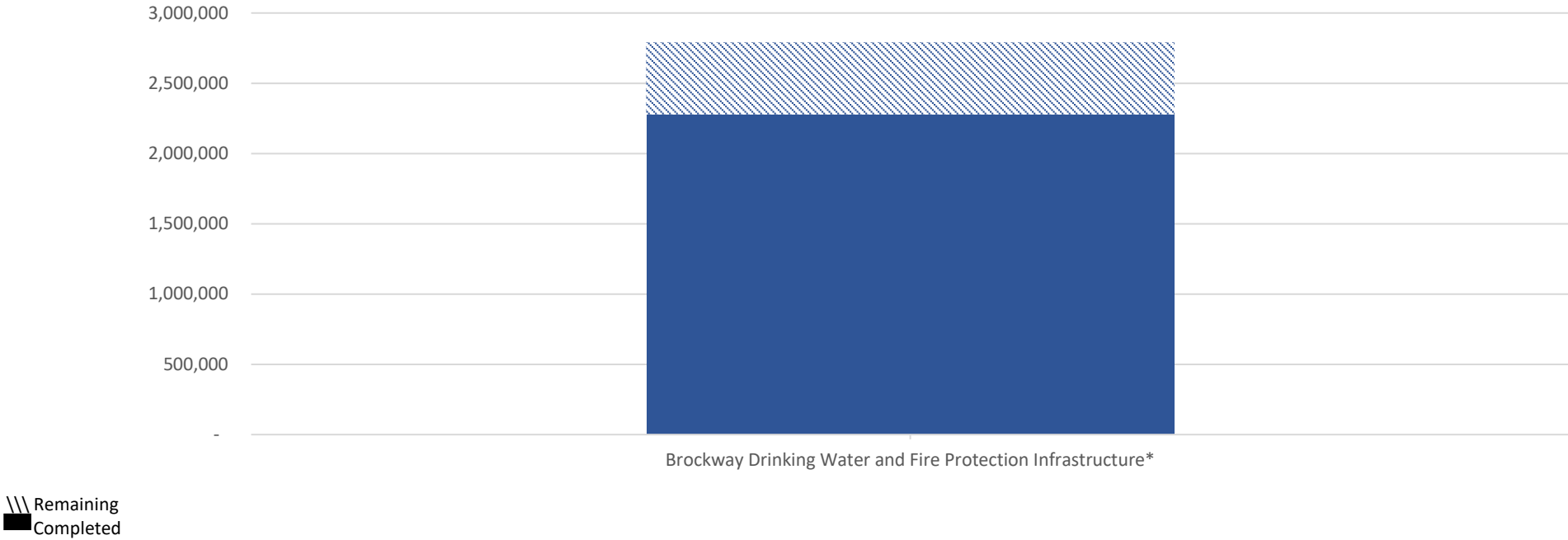
For the Period Ended April 30, 2025

| 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   |                    |              |                  |                     |               |
|                | <b>Water</b>   |                     |                                     |                   |                        |                     |                     |                       |                    |              |                  |                     |               |
| 2361-0000      | Brockway Drinking Water and Fire Protection Infrastructure*            | \$ 2,600,000        | \$ 192,426                          | \$ -              | \$ 2,792,426           | \$ 2,278,891        | \$ 13,250           | \$ 500,285            |                    |              | G                | 743,568             | 27%           |
|                | National Ave Water Treatment Plant Equipment End-of-Life               |                     |                                     |                   |                        |                     |                     |                       |                    |              |                  |                     |               |
| 2464-0000      | Replacement **   | 125,000             | 141,986                             | -                 | 266,986                | 239,935             | 54,714              | (27,663)              |                    |              |                  |                     |               |
| 2465-0000      | Trout Fire Protection Water Infrastructure**                           | 25,000              | -                                   | -                 | 25,000                 | 52,062              | 1,864,680           | (1,891,742)           |                    |              |                  |                     |               |
| 2570-0000      | Water PS Mechanical and Electrical Improvements                        | 70,000              | -                                   | -                 | 70,000                 | 59,139              | 25,218              | (14,357)              |                    |              |                  |                     |               |
| 2571-0000      | Water Facility Improvements  | 70,000              | -                                   | -                 | 70,000                 | 44,792              | 2,217               | 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                 | 79,667              | 1,121,564           | (1,141,231)           |                    |              | G                | 500,000             | 833%          |
| 2472-0000      | Carnelian Woods Booster Station 2 Pump*                                | -                   | (7,851)                             | -                 | (7,851)                | 43,800              | -                   | (51,651)              | (51,651)           | C            |                  |                     |               |
| 2560-0000      | CW Service Lateral/Meter Repl and Brook Fox TP Water Service- Phase II | 325,000             | -                                   | -                 | 325,000                | 304,387             | -                   | 20,613                | 20,613             | C            |                  |                     |               |
|                | <b>Total Water Purchases</b>   | <u>\$ 3,300,000</u> | <u>\$ 326,561</u>                   | <u>\$ -</u>       | <u>\$ 3,626,561</u>    | <u>\$ 3,109,674</u> | <u>\$ 3,106,393</u> | <u>\$ (2,589,507)</u> | <u>\$ (31,038)</u> |              |                  | <u>\$ 1,293,568</u> |               |
|                | <b>Recreation and Parks</b>  |                     |                                     |                   |                        |                     |                     |                       |                    |              |                  |                     |               |
| 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                | 1,418               | 16,897              | 121,685               |                    |              | 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                | 25,500              | 5,028               | 252,369               |                    |              | G                | 250,000             | 88%           |
| 2192-0000      | NTEC Emergency Generator *   | 160,000             | 228,068                             | -                 | 388,068                | 133,331             | 281,710             | (26,973)              |                    |              | G                | 225,000             | 58%           |
| 2590-0000      | NTEC - Furnishings, Fixtures and Building Improvements                 | 50,000              | -                                   | -                 | 50,000                 | 87,378              | -                   | (37,378)              |                    |              |                  |                     |               |
| 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                 | 25,146              | 56,929              | (2,075)               |                    |              |                  |                     |               |
| 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                | 167,228             | 133,251             | (150,479)             |                    |              | G                | 1,601,505           | 1068%         |
| 2580-0000      | Secline Property Improvements (Design)                                 | 120,000             | -                                   | -                 | 120,000                | 67,259              | 243,450             | (190,708)             |                    |              | G                | 80,000              | 67%           |
| 2581-0000      | Regional Park Parking Management                                       | 70,000              | -                                   | -                 | 70,000                 | 36,858              | 18,338              | 14,804                |                    |              |                  |                     |               |
| 2591-0000      | NTEC - Bathroom Remodel (Design)                                       | 50,000              | -                                   | -                 | 50,000                 | 29,071              | 39,737              | (18,808)              |                    |              |                  |                     |               |
|                | <b>Total Recreation and Parks Purchases</b>                            | <u>\$ 1,180,000</u> | <u>\$ 250,745</u>                   | <u>\$ -</u>       | <u>\$ 1,430,745</u>    | <u>\$ 617,943</u>   | <u>\$ 798,517</u>   | <u>\$ 14,285</u>      | <u>\$ (45,618)</u> |              |                  | <u>\$ 2,226,399</u> |               |
| *              | Project carry-over from Prior Year                                     |                     |                                     |                   |                        |                     |                     |                       |                    |              |                  |                     |               |
| **             | Multi-year encumbrance - on 5 year CIP                                 |                     |                                     |                   |                        |                     |                     |                       |                    |              |                  |                     |               |
| #              | Non-grant cost reimbursement   |                     |                                     |                   |                        |                     |                     |                       |                    |              |                  |                     |               |
|                | <b>Administration &amp; Base</b>                                       | \$ 355,000          | \$ 241,636                          | \$ -              | \$ 596,636             | \$ 207,365          | \$ 229,954          | \$ 159,318            | \$ 23,277          |              |                  | \$ -                |               |
|                | <b>Fleet</b>   | 255,000             | 320,711                             | -                 | 575,711                | 221,721             | 262,280             | 91,710                | 33,279             |              |                  | -                   |               |
|                | <b>Wastewater</b>  | 650,500             | 285,727                             | -                 | 936,227                | 224,629             | 328,171             | 383,427               | 185,229            |              |                  | -                   |               |
|                | <b>Water</b>   | 3,300,000           | 326,561                             | -                 | 3,626,561              | 3,109,674           | 3,106,393           | (2,589,507)           | (31,038)           |              |                  | 1,293,568           |               |
|                | <b>Recreation and Parks</b>  | 1,180,000           | 250,745                             | -                 | 1,430,745              | 617,943             | 798,517             | 14,285                | (45,618)           |              |                  | 2,226,399           |               |
|                | <b>Total Capital Expenditures</b>                                      | <u>\$ 5,740,500</u> | <u>\$ 1,425,380</u>                 | <u>\$ -</u>       | <u>\$ 7,165,880</u>    | <u>\$ 4,381,332</u> | <u>\$ 4,725,315</u> | <u>\$ (1,940,767)</u> | <u>\$ 165,129</u>  |              |                  | <u>\$ 3,519,967</u> |               |





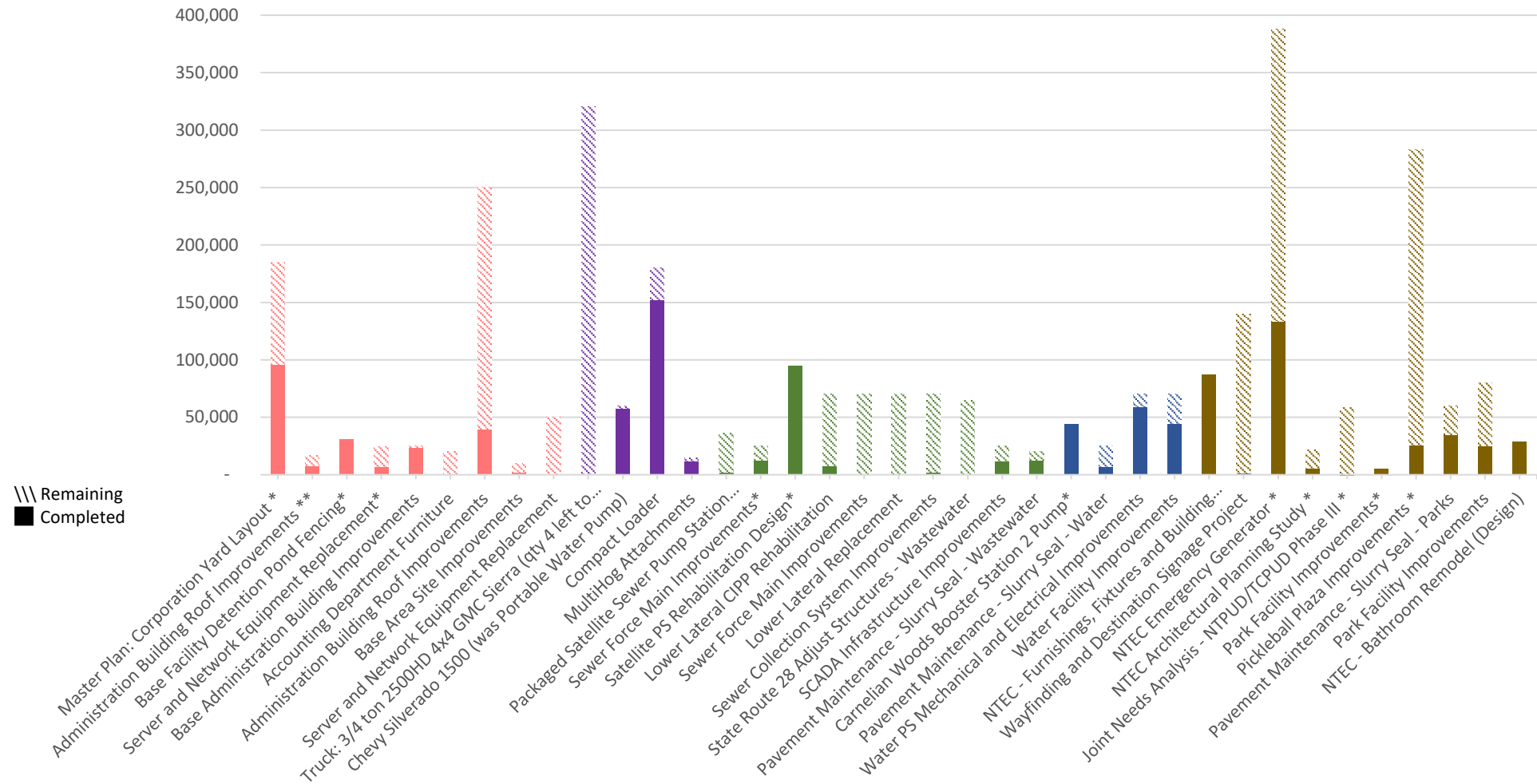
FY 24-25 Capital Projects \$500,000 and Above



\*\* Multi-year encumbrance

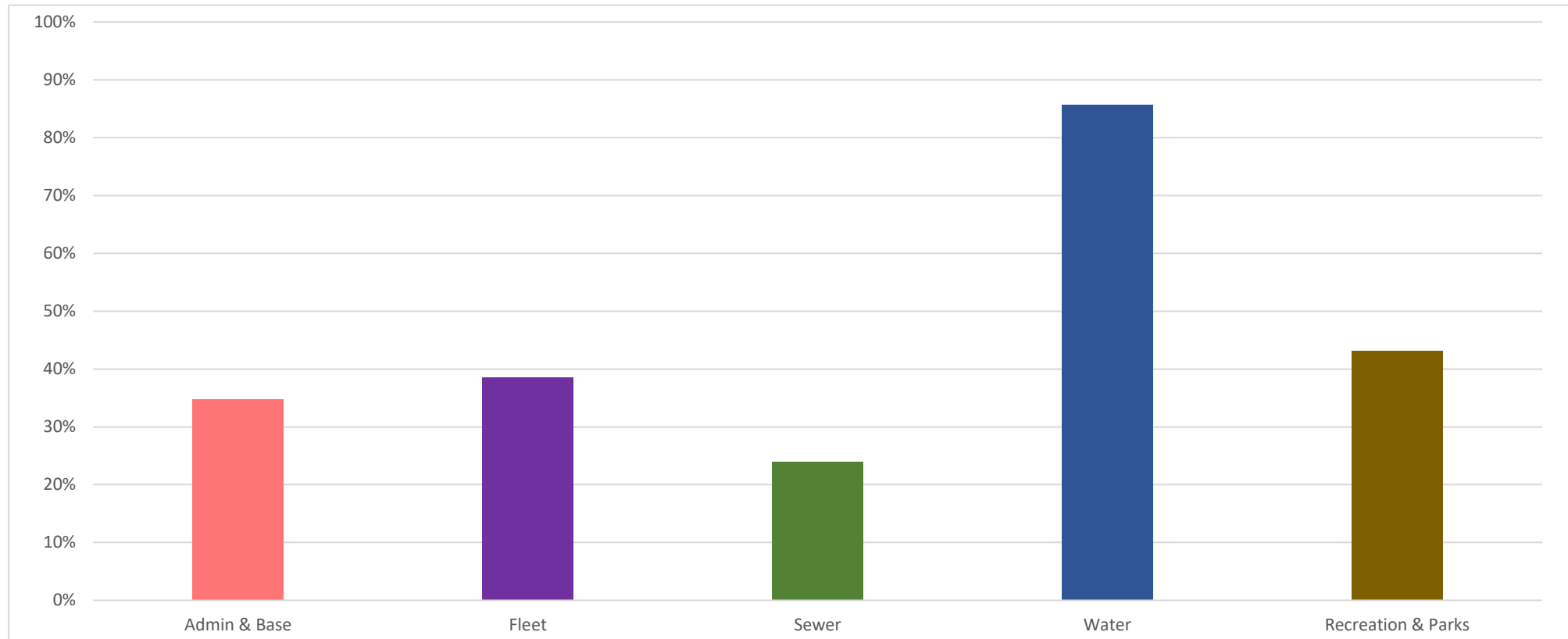


FY 24-25 Capital Projects under \$500,000



# 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 April 30, 2025**

|   | Current Month        | Prior Month          | FYE 2024             |
|---|----------------------|----------------------|----------------------|
| <b>ASSETS</b>                               |                      |                      |                      |
| <b>Current Assets</b>                       |                      |                      |                      |
| Cash & Cash Equivalents                     | \$ 10,983,623        | \$ 11,560,770        | \$ 9,313,951         |
| Investments                                 | 220,944              | 440,944              | 2,073,333            |
| Due (To)/From Other Fund                    | -                    | -                    | -                    |
| Accounts Receivable                         | 2,567,905            | 1,965,643            | 1,494,773            |
| Inventory                                   | 206,889              | 206,889              | 206,889              |
| Deposits and Prepaid Expenses               | 505,895              | 69,743               | 715,379              |
| <b>Total Current Assets</b>                 | <b>\$ 14,485,256</b> | <b>\$ 14,243,988</b> | <b>\$ 13,804,325</b> |
| <b>Restricted Assets</b>                    |                      |                      |                      |
| Cash & Cash Equivalents                     | \$ 444,799           | \$ 444,799           | \$ 444,799           |
| Accounts Receivable                         | 238,163              | 238,163              | 246,382              |
| Deposits and Prepaid Expenses               | -                    | -                    | -                    |
| <b>Total Restricted Assets</b>              | <b>\$ 682,962</b>    | <b>\$ 682,962</b>    | <b>\$ 691,181</b>    |
| <b>Non-Current Assets</b>                   |                      |                      |                      |
| Subscription Asset                          | \$ 591,637           | \$ 591,637           | \$ 591,637           |
| Accumulated Amortization                    | (249,834)            | (249,834)            | (249,834)            |
| <b>Net Subscription Asset (New GASB 96)</b> | <b>\$ 341,803</b>    | <b>\$ 341,803</b>    | <b>\$ 341,803</b>    |
| <b>Property, Plant &amp; Equipment</b>      |                      |                      |                      |
| Work in Process                             | \$ 2,275,243         | \$ 1,877,957         | \$ 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            | 9,075,714            | 8,844,078            |
| Furniture and Office Equipment              | 2,036,618            | 2,013,093            | 1,980,339            |
| Water System                                | 51,256,286           | 51,256,286           | 48,746,881           |
| Sewer System                                | 43,166,493           | 43,166,493           | 41,231,128           |
| Subtotal - Property, Plant & Equipment      | 146,681,245          | 146,260,433          | 142,287,296          |
| Accumulated Depreciation                    | (75,188,161)         | (74,867,626)         | (72,046,434)         |
| <b>Net Property, Plant &amp; Equipment</b>  | <b>\$ 71,493,083</b> | <b>\$ 71,392,808</b> | <b>\$ 70,240,862</b> |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>       | <b>\$ 3,110,735</b>  | <b>\$ 3,110,735</b>  | <b>\$ 2,139,366</b>  |
| <b>TOTAL ASSETS &amp; DEFERRED OUTFLOWS</b> | <b>\$ 90,113,839</b> | <b>\$ 89,772,296</b> | <b>\$ 87,217,537</b> |



**Consolidated Balance Sheet**  
**For the Period Ended April 30, 2025**

|   | Current Month | Prior Month   | FYE 2024      |              |
|---|---------------|---------------|---------------|--------------|
| LIABILITIES   |               |               |               |              |
| Current Liabilities   |               |               |               |              |
| Accounts Payable  | \$ 85,530     | \$ 57,953     | \$ 415,229    |              |
| Deferred Revenue  | 369,736       | 321,237       | 254,498       |              |
| Compensated Absences Payable                                | 1,020,247     | 1,006,110     | 796,232       |              |
| Accrued Liabilities   | 1,041,177     | 985,409       | 697,052       |              |
| Current Portion of Long-Term Debt                           | 416,452       | 416,452       | 525,569       |              |
|   | 2,933,141     | 2,787,162     | 2,688,579     |              |
| Current Liabilities (Payable from Restricted Assets)        |               |               |               |              |
| Deferred Grant Revenue                                      | \$ 35,000     | \$ -          | \$ -          |              |
| Accounts Payable  | -             | -             | -             |              |
| Total Current Liabilities                                   | \$ 2,968,141  | \$ 2,787,162  | \$ 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)              | \$ 71,233,419 | \$ 71,133,144 | \$ 69,455,629 |              |
| Debt Services   | 445,936       | 445,936       | 445,936       |              |
| Net Restricted Assets                                       | 682,962       | 682,962       | 691,181       |              |
| Unrestricted  | 10,807,220    | 10,907,496    | 8,112,191     |              |
| Current Year Income / (Loss)                                | 3,033,192     | 2,872,628     | 4,464,601     |              |
| Balance   | \$ 86,202,729 | \$ 86,042,165 | \$ 83,169,537 |              |
| TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE          |               |               |               |              |
|   | \$ 90,113,839 | \$ 89,772,296 | \$ 87,217,537 |              |
| Ratios  |               |               |               |              |
| Days in Cash (Cash/Operating Expenses less Depreciation)    | Median 296    | NTPUD 310     | NTPUD 332     | FYE 2024 265 |
| Days of Working Capital (Reserves/Operating Expenses less D | 92            | 328           | 291           | 316          |
| Debt Ratio (Total Liabilities/Total Assets)                 | 36%           | 4%            | 4%            | 5%           |
| Return on Assets (Net Income/Total Assets)                  | 2.5%          | 5.1%          | 5.2%          | 5.2%         |
| Debt Service Coverage Ratio                                 | 1.3           |               |               |              |
| Reserves  |               |               |               |              |
| Unrestricted Reserves                                       | \$ 11,552,114 | \$ 10,250,830 | \$ 11,115,745 |              |
| Minimum Reserve Level Policy                                | (3,476,074)   | (3,476,074)   | (3,057,239)   |              |
| Available for Investment                                    | \$ 8,076,040  | \$ 6,774,756  | \$ 8,058,506  |              |
| Additional FY 2025 EBIDA                                    | 1,154,858     | 2,141,885     |               |              |
| Total Available   | \$ 9,230,899  | \$ 8,916,640  |               |              |
| Total Remaining FY 2025 Capital Budgeted                    | (2,949,677)   | (3,545,679)   |               |              |
| Debt Service  | \$ (446,000)  | \$ (446,000)  |               |              |
| Unbudgeted  | \$ 5,835,222  | \$ 4,924,962  |               |              |
|   | 4,680,363     | 2783076.778   |               |              |

**NTPUD (consolidated)**  
**Statement of Cash Flows**  
**For the Period Ended April 30, 2025**  
(In Thousands)

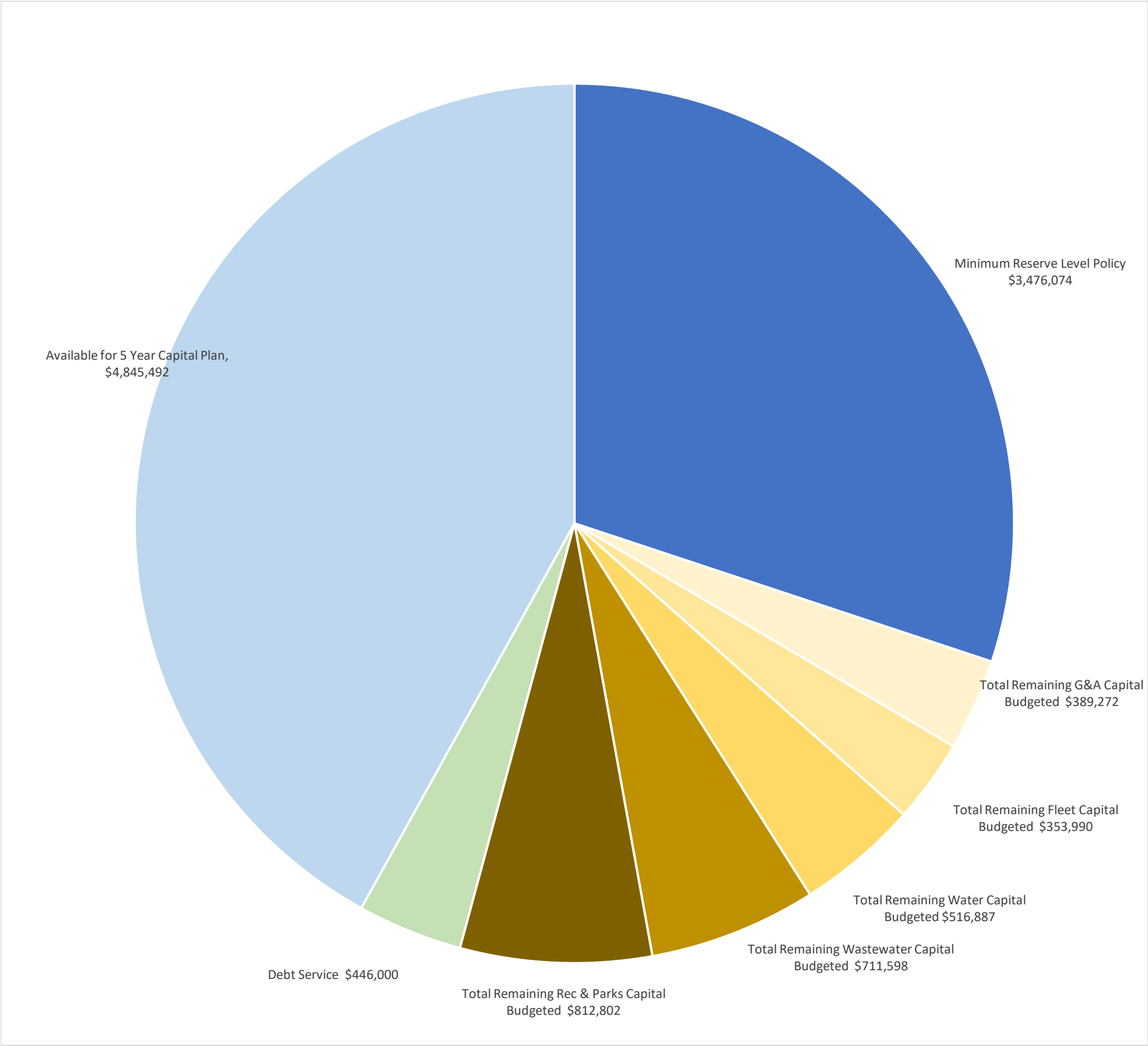
|   | <u>Current Month</u> | <u>Year-to Date</u> |
|---|----------------------|---------------------|
| <b>Operating Activities</b>   |                      |                     |
| Net Income (Loss)   | \$160,562            | \$3,033,190         |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: |                      |                     |
| Depreciation and amortization   | 320,536              | 3,141,727           |
| Net changes in operating assets and liabilities:  |                      |                     |
| (Increase)/Decrease Account Receivables   | (602,262)            | (1,073,131)         |
| (Increase)/Decrease Inventories   | -                    | -                   |
| (Increase)/Decrease Deposits & Prepaid expenses   | (436,152)            | 209,484             |
| (Increase)/Decrease Deferred Outflows   | -                    | (971,369)           |
| (Decrease)/Increase Payables & Accrued Liabilities  | 145,980              | 244,562             |
| (Decrease)/Increase Deferred Grant Revenue  | 35,000               | 35,002              |
| (Decrease)/Increase in Deferred Inflows   | -                    | -                   |
| <b>Net Cash Provided (Used) by operating activities</b>                                     | <b>(376,336)</b>     | <b>4,619,465</b>    |
| <b>Investing Activities</b>   |                      |                     |
| Change in Restricted Assets   | -                    | 8,220               |
| Change in Subscription Assets   | -                    | -                   |
| Net Purchases of property, plant and equipment  | (420,811)            | (4,393,948)         |
| <b>Net Cash Provided (Used) by investing activities</b>                                     | <b>(420,811)</b>     | <b>(4,385,729)</b>  |
| <b>Financing Activities</b>   |                      |                     |
| Change in Capital Loan  | -                    | (525,569)           |
| Change in Net Pension Liability   | -                    | -                   |
| <b>Net Cash Provided (Used) by financing activities</b>                                     | <b>-</b>             | <b>(525,569)</b>    |
| <b>Net increase/(decrease) in cash and cash equivalents</b>                                 | <b>(797,147)</b>     | <b>(291,833)</b>    |
| <b>Cash and Equivalents at beginning of period</b>  | <b>12,001,714</b>    | <b>11,387,283</b>   |
| <b>Cash and Equivalents at end of period</b>  | <b>\$11,204,566</b>  | <b>\$11,095,450</b> |

North Tahoe Public Utility District

As Of 4/30/2025

Total Reserve Funds of \$11,552,114 of which \$3,476,074 is Restricted as Minimum Reserve

NOTE: the pie chart excludes encumbrances



| Changes in Reserves from Prior Month |           |
|--------------------------------------|-----------|
| Minimum Reserve                      | \$ -      |
| Debt Service                         | -         |
| Future Capital                       | 516,099   |
| Capital                              | (420,811) |
| Total                                | \$ 95,288 |

Total Remaining Capital Budgeted is in reference to current year budget



Trended by Month  
Statement of Revenues and Expenses  
For the Period Ended April 30, 2025

| Income Statement                                      |  | Actual         | Actual         | Actual         | Actual         | Actual         | Actual         | Actual         | Actual         | Actual         | Actual         | Budget         | Budget         | Expected        | Budgeted        | Variance     |
|---|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|--------------|
|   |  | July           | August         | September      | October        | November       | December       | January        | February       | March          | April          | May            | June           | Total           | Total           |              |
| 1   | Operations                               |                |                |                |                |                |                |                |                |                |                |                |                |                 |                 |              |
| 2   | Operating Revenue                        | \$ 1,129,401   | \$ 1,136,326   | \$ 1,056,042   | \$ 1,016,144   | \$ 852,726     | \$ 933,141     | \$ 904,872     | \$ 861,765     | \$ 863,867     | \$ 874,027     | \$ 971,570     | \$ 1,075,100   | \$ 11,674,981   | \$ 11,717,208   | \$ (42,227)  |
| 3   | Internal Revenue                         | 16,549         | 13,728         | 18,289         | 16,310         | 9,366          | 24,630         | 12,695         | 14,678         | 14,649         | 8,622          | 19,187         | 19,747         | 188,450         | 207,577         | (19,127)     |
| 4   | 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     | \$ 882,649     | \$ 990,757     | \$ 1,094,847   | \$ 11,863,431   | \$ 11,924,785   | \$ (61,354)  |
| 5   |  |                |                |                |                |                |                |                |                |                |                |                |                |                 |                 |              |
| 6   | Salaries and Wages                       | \$ (579,824)   | \$ (507,077)   | \$ (462,967)   | \$ (475,538)   | \$ (452,457)   | \$ (602,853)   | \$ (498,982)   | \$ (444,413)   | \$ (498,221)   | \$ (478,097)   | \$ (507,682)   | \$ (494,266)   | \$ (6,002,377)  | \$ (6,075,729)  | \$ 73,352    |
| 7   | Employee Benefits                        | (258,188)      | (227,474)      | (223,904)      | (230,886)      | (221,427)      | (219,085)      | (257,431)      | (226,578)      | (248,842)      | (234,720)      | (307,001)      | (264,262)      | (2,919,798)     | (3,150,848)     | 231,050      |
| 8   | Outside Services/Contractual             | (123,056)      | (83,520)       | (128,130)      | (134,966)      | (118,070)      | (108,832)      | (111,903)      | (134,293)      | (136,038)      | (98,291)       | (152,728)      | 31,832         | (1,297,995)     | (1,515,676)     | 217,681      |
| 9   | Utilities                                | (84,558)       | (91,472)       | (80,095)       | (79,961)       | (49,512)       | (70,962)       | (88,131)       | (61,139)       | (67,701)       | (65,373)       | (63,875)       | (62,300)       | (865,079)       | (849,392)       | (15,687)     |
| 10  | Other Operating Expenses                 | (133,327)      | (157,899)      | (111,824)      | (120,992)      | (142,365)      | (115,103)      | (88,424)       | (142,683)      | (78,397)       | (135,923)      | (137,008)      | (81,803)       | (1,445,748)     | (1,791,442)     | 345,694      |
| 11  | Insurance                                | (36,583)       | (36,583)       | (36,583)       | (36,583)       | (36,583)       | (37,026)       | (36,583)       | (36,583)       | (36,567)       | (41,086)       | (44,714)       | (44,714)       | (460,188)       | (462,751)       | 2,563        |
| 12  | Internal Expense                         | (16,549)       | (13,728)       | (18,289)       | (16,310)       | (9,366)        | (24,630)       | (12,695)       | (14,678)       | (14,649)       | (8,622)        | (19,187)       | (19,747)       | (188,450)       | (207,577)       | 19,127       |
| 13  | Debt Service                             | (2,796)        | (2,118)        | (2,118)        | (2,118)        | (2,118)        | (2,118)        | (2,118)        | (1,426)        | (1,426)        | (1,426)        | (1,426)        | (1,426)        | (42,634)        | (43,997)        | 1,363        |
| 14  | Depreciation                             | (307,431)      | (311,436)      | (311,436)      | (313,185)      | (313,589)      | (313,903)      | (313,903)      | (315,968)      | (320,340)      | (320,536)      | (321,046)      | (424,412)      | (3,887,185)     | (3,879,686)     | (7,499)      |
| 15  | 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) | \$ (1,384,074) | \$ (1,554,667) | \$ (1,381,098) | \$ (17,109,454) | \$ (17,977,098) | \$ 867,644   |
| 16  |  |                |                |                |                |                |                |                |                |                |                |                |                |                 |                 |              |
| 17  | Operating Income(Loss)                   | \$ (396,362)   | \$ (281,253)   | \$ (301,015)   | \$ (378,085)   | \$ (483,395)   | \$ (536,741)   | \$ (492,603)   | \$ (501,318)   | \$ (523,665)   | \$ (501,425)   | \$ (563,910)   | \$ (286,251)   | \$ (5,246,023)  | \$ (6,052,313)  | \$ 806,290   |
| 18  |  |                |                |                |                |                |                |                |                |                |                |                |                |                 |                 |              |
| 19  | Non-Operations                           |                |                |                |                |                |                |                |                |                |                |                |                |                 |                 |              |
| 20  | 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    | \$ -         |
| 21  | Community Facilities District (CFD 94-1) | 58,095         | 58,095         | 58,095         | 58,095         | 58,095         | 58,095         | 58,095         | 58,095         | 58,095         | 58,095         | 56,908         | 56,908         | 694,766         | 682,900         | 11,866       |
| 22  | Grant Revenue                            | -              | -              | 32,228         | 706,763        | 36,806         | 74,976         | 34,845         | -              | 76,330         | -              | -              | 210,000        | 1,171,948       | 458,000         | 713,948      |
| 23  | Interest                                 | 7,154          | 42,709         | 23,321         | 51,819         | 25,350         | 19,123         | 23,306         | 32,617         | 39,298         | 30,585         | 8,333          | 8,333          | 311,948         | 100,000         | 211,948      |
| 24  | Other Non-Op Revenue                     | 6,247          | 7,855          | 9,641          | 103,390        | 8,329          | 10,296         | 7,582          | 7,900          | 10,010         | 7,900          | 6,447          | 6,447          | 192,044         | 76,989          | 115,055      |
| 25  | Capital Contribution                     | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -               | -               | -            |
| 26  | Other Non-Op Expenses                    | (11,704)       | (75,430)       | (34,368)       | (28,737)       | (114,975)      | (18,297)       | (21,556)       | (13,323)       | (10,299)       | (9,593)        | (8,333)        | (258,333)      | (604,948)       | (350,000)       | (254,948)    |
| 27  | Income(Loss)                             | \$ 238,430     | \$ 326,976     | \$ 362,902     | \$ 1,088,245   | \$ 105,210     | \$ 182,452     | \$ 184,669     | \$ 158,971     | \$ 224,769     | \$ 160,562     | \$ 74,445      | \$ 312,104     | \$ 3,419,735    | \$ 1,815,576    | \$ 1,604,159 |
| 28  |  |                |                |                |                |                |                |                |                |                |                |                |                |                 |                 |              |
| 29  | Additional Funding Sources               |                |                |                |                |                |                |                |                |                |                |                |                |                 |                 |              |
| 30  | Allocation of Non-Operating Revenue      | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | \$ -            | \$ -            | \$ -         |
| 31  | Transfers                                | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -               | -               | -            |
| 32  | Balance                                  | \$ 238,430     | \$ 326,976     | \$ 362,902     | \$ 1,088,245   | \$ 105,210     | \$ 182,452     | \$ 184,669     | \$ 158,971     | \$ 224,769     | \$ 160,562     | \$ 74,445      | \$ 312,104     | \$ 3,419,735    | \$ 1,815,576    | \$ 1,604,159 |
|   |  |                |                |                |                |                |                |                |                |                |                |                |                |                 |                 |              |
| Operating Income                                      |  | \$ (396,362)   | \$ (281,253)   | \$ (301,015)   | \$ (378,085)   | \$ (483,395)   | \$ (536,741)   | \$ (492,603)   | \$ (501,318)   | \$ (523,665)   | \$ (501,425)   | \$ (563,910)   | \$ (286,251)   | \$ (5,246,023)  | \$ (6,052,313)  | \$ 806,290   |
| Net Income(Loss)                                      |  | \$ 238,430     | \$ 326,976     | \$ 362,902     | \$ 1,088,245   | \$ 105,210     | \$ 182,452     | \$ 184,669     | \$ 158,971     | \$ 224,769     | \$ 160,562     | \$ 74,445      | \$ 312,104     | \$ 3,419,735    | \$ 1,815,576    | \$ 1,604,159 |
| Earnings Before Interest, Depreciation & Amortization |  | \$ 548,657     | \$ 640,530     | \$ 676,456     | \$ 1,403,548   | \$ 420,917     | \$ 498,473     | \$ 500,690     | \$ 476,365     | \$ 546,535     | \$ 482,524     | \$ 396,917     | \$ 757,942     | \$ 7,349,554    | \$ 5,739,259    | \$ 1,610,295 |
| Operating Ratio                                       |  | 135%           | 124%           | 128%           | 137%           | 156%           | 156%           | 154%           | 157%           | 160%           | 157%           | 157%           | 126%           | 144%            | 151%            | 1414%        |
| Operating Ratio - plus Tax & CFD                      |  | 87%            | 80%            | 81%            | 85%            | 90%            | 94%            | 91%            | 91%            | 93%            | 91%            | 96%            | 80%            | 88%             | 92%             | 1753%        |
| Debt Service Coverage Ratio                           |  | 85.28          | 154.38         | 171.34         | 513.81         | 49.67          | 86.14          | 87.19          | 111.48         | 157.62         | 112.60         | 52.21          | 14.57          | 80.21           | 41.27           | (1,176.93)   |

Consolidated Balance Sheet  
For the Period Ended April 30, 2025

Division Balance Sheet  
For the Period Ended April 30, 2025

|   | Wastewater           | Water                | Recreation & Parks   | Fleet & Equipment   | General & Administrative and Base | Total                |
|---|----------------------|----------------------|----------------------|---------------------|-----------------------------------|----------------------|
| <b>ASSETS</b>   |                      |                      |                      |                     |                                   |                      |
| <b>Current Assets</b>   |                      |                      |                      |                     |                                   |                      |
| Cash & Cash Equivalents                                       | \$ -                 | \$ 445,936           | \$ 2,977             | \$ -                | \$ 10,534,710                     | \$ 10,983,623        |
| Investments   | -                    | -                    | -                    | -                   | 220,944                           | 220,944              |
| Due (To)/From Other Fund                                      | 2,536,351            | 1,931,360            | 1,050,174            | 489,907             | (6,007,792)                       | -                    |
| Accounts Receivable   | -                    | 51,924               | 215,154              | -                   | 2,300,827                         | 2,567,905            |
| Inventory   | 206,889              | -                    | -                    | -                   | -                                 | 206,889              |
| Deposits and Prepaid Expenses                                 | -                    | -                    | 47,795               | -                   | 458,100                           | 505,895              |
| <b>Total Current Assets</b>                                   | <b>\$ 2,743,240</b>  | <b>\$ 2,429,220</b>  | <b>\$ 1,316,100</b>  | <b>\$ 489,907</b>   | <b>\$ 7,506,789</b>               | <b>\$ 14,485,256</b> |
| <b>Restricted Assets</b>                                      |                      |                      |                      |                     |                                   |                      |
| Cash & Cash Equivalents                                       | \$ -                 | \$ -                 | \$ -                 | \$ -                | \$ 444,799                        | \$ 444,799           |
| Accounts Receivable   | -                    | (0)                  | 232,163              | -                   | 6,000                             | 238,163              |
| Deposits and Prepaid Expenses                                 | -                    | -                    | -                    | -                   | -                                 | -                    |
| <b>Total Restricted Assets</b>                                | <b>\$ -</b>          | <b>\$ (0)</b>        | <b>\$ 232,163</b>    | <b>\$ -</b>         | <b>\$ 450,799</b>                 | <b>\$ 682,962</b>    |
| <b>Non-Current Assets</b>                                     |                      |                      |                      |                     |                                   |                      |
| Subscription Asset  | \$ -                 | \$ -                 | \$ -                 | \$ -                | \$ 591,637                        | \$ 591,637           |
| Accumulated Amortization                                      | -                    | -                    | -                    | -                   | (249,834)                         | (249,834)            |
| <b>Net Subscription Asset (New GASB 96)</b>                   | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ 341,803</b>                 | <b>\$ 341,803</b>    |
| <b>Property, Plant &amp; Equipment</b>                        |                      |                      |                      |                     |                                   |                      |
| Work in Process   | \$ 350,899           | \$ 728,729           | \$ 1,038,101         | \$ 2,702            | \$ 154,812                        | \$ 2,275,243         |
| 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              | -                   | 198,329                           | 2,036,618            |
| Water System  | -                    | 51,256,286           | -                    | -                   | -                                 | 51,256,286           |
| Sewer System  | 43,166,493           | -                    | -                    | -                   | -                                 | 43,166,493           |
| Subtotal - Property, Plant & Equipment                        | 58,625,094           | 53,086,742           | 32,152,543           | 2,168,734           | 648,131                           | 146,681,245          |
| Accumulated Depreciation                                      | (35,858,990)         | (23,714,304)         | (14,544,183)         | (951,318)           | (119,365)                         | (75,188,161)         |
| <b>Net Property, Plant &amp; Equipment</b>                    | <b>\$ 22,766,104</b> | <b>\$ 29,372,438</b> | <b>\$ 17,608,360</b> | <b>\$ 1,217,415</b> | <b>\$ 528,766</b>                 | <b>\$ 71,493,083</b> |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                         | <b>\$ 170,311</b>    | <b>\$ 448,246</b>    | <b>\$ 347,477</b>    | <b>\$ 23,129</b>    | <b>\$ 2,121,572</b>               | <b>\$ 3,110,735</b>  |
| <b>TOTAL ASSETS &amp; DEFERRED OUTFLOWS</b>                   | <b>\$ 25,679,655</b> | <b>\$ 32,249,904</b> | <b>\$ 19,504,099</b> | <b>\$ 1,730,451</b> | <b>\$ 10,949,729</b>              | <b>\$ 90,113,839</b> |
| <b>LIABILITIES</b>  |                      |                      |                      |                     |                                   |                      |
| <b>Current Liabilities</b>                                    |                      |                      |                      |                     |                                   |                      |
| Accounts Payable  | \$ 53,197            | \$ 211,397           | \$ 15,073            | \$ 4,315            | \$ (198,452)                      | \$ 85,530            |
| Deferred Revenue  | -                    | -                    | 369,736              | -                   | -                                 | 369,736              |
| Compensated Absences Payable                                  | -                    | -                    | -                    | -                   | 1,020,247                         | 1,020,247            |
| Accrued Liabilities   | -                    | 4,277                | 8,223                | -                   | 1,028,677                         | 1,041,177            |
| Current Portion of Long-Term Debt                             | -                    | 416,452              | -                    | -                   | -                                 | 416,452              |
|   | 53,197               | 632,126              | 393,031              | 4,315               | 1,850,473                         | 2,933,141            |
| <b>Current Liabilities (Payable from Restricted Assets)</b>   |                      |                      |                      |                     |                                   |                      |
| Deferred Grant Revenue  | \$ -                 | \$ -                 | \$ 35,000            | \$ -                | \$ -                              | \$ 35,000            |
| Accounts Payable  | -                    | -                    | -                    | -                   | -                                 | -                    |
| <b>Total Current Liabilities</b>                              | <b>\$ 53,197</b>     | <b>\$ 632,126</b>    | <b>\$ 428,031</b>    | <b>\$ 4,315</b>     | <b>\$ 1,850,473</b>               | <b>\$ 2,968,141</b>  |
| <b>Non-Current Liabilities</b>                                |                      |                      |                      |                     |                                   |                      |
| 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              |
| <b>Total Long Term Liabilities</b>                            | <b>\$ 6,273</b>      | <b>\$ 131,881</b>    | <b>\$ 109,669</b>    | <b>\$ (2,954)</b>   | <b>\$ 614,260</b>                 | <b>\$ 859,128</b>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                          | <b>\$ 20,852</b>     | <b>\$ 33,133</b>     | <b>\$ 15,877</b>     | <b>\$ 5,531</b>     | <b>\$ 8,446</b>                   | <b>\$ 83,840</b>     |
| <b>NET POSITION</b>   |                      |                      |                      |                     |                                   |                      |
| Net Investment in Capital Assets (Net of Debt)                | \$ 22,766,104        | \$ 28,939,374        | \$ 17,608,360        | \$ 1,217,415        | \$ 702,166                        | \$ 71,233,419        |
| Debt Services   | -                    | 445,936              | -                    | -                   | -                                 | 445,936              |
| Net Restricted Assets   | -                    | (0)                  | 232,163              | -                   | 450,799                           | 682,962              |
| Unrestricted  | 3,826,503            | (670,456)            | 921,299              | 358,626             | 6,371,249                         | 10,807,220           |
| Current Year Income / (Loss)                                  | (993,274)            | 2,737,911            | 188,700              | 147,518             | 952,337                           | 3,033,192            |
| <b>Balance</b>  | <b>\$ 25,599,334</b> | <b>\$ 31,452,764</b> | <b>\$ 18,950,522</b> | <b>\$ 1,723,559</b> | <b>\$ 8,476,551</b>               | <b>\$ 86,202,729</b> |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS &amp; FUND BALANCE</b> | <b>\$ 25,679,655</b> | <b>\$ 32,249,904</b> | <b>\$ 19,504,099</b> | <b>\$ 1,730,451</b> | <b>\$ 10,949,729</b>              | <b>\$ 90,113,839</b> |



**Consolidated Balance Sheet**  
**For the Period Ended April 30, 2025**

**Division Balance Sheet**  
**For the Period Ended April 30, 2025**

|  | Wastewater          | Water               | Recreation &<br>Parks | Fleet &<br>Equipment | General &<br>Administrative<br>and Base | Total               |
|--|---------------------|---------------------|-----------------------|----------------------|---|---------------------|
| Unrestricted Reserves                    | \$ 2,690,043        | \$ 1,797,095        | \$ 923,068            | \$ 485,592           | \$ 5,656,317                            | \$ 11,552,114       |
| Minimum Reserve Level Policy             | (851,845)           | (770,513)           | (648,584)             | 63,216               | (1,268,348)                             | (3,476,074)         |
| <b>Available for Investment</b>          | <b>\$ 1,838,198</b> | <b>\$ 1,026,581</b> | <b>\$ 274,484</b>     | <b>\$ 548,808</b>    | <b>\$ 4,387,969</b>                     | <b>\$ 8,076,040</b> |
| Additional FY 2025 EBIDA                 | (93,154)            | 658,346             | 380,170               | 57,447               | 152,049                                 | 1,154,858           |
| Total Available                          | \$ 1,745,044        | \$ 1,684,927        | \$ 654,654            | \$ 606,256           | \$ 4,540,018                            | \$ 9,230,899        |
| Total Remaining FY 2025 Capital Budgeted | (896,827)           | (485,849)           | (767,184)             | (387,268)            | (412,549)                               | (2,949,677)         |
| Debt Service                             |                     | (446,000)           |                       |                      |   | \$ (446,000)        |
| <b>Unbudgeted</b>                        | <b>\$ 848,217</b>   | <b>\$ 753,078</b>   | <b>\$ (112,531)</b>   | <b>\$ 218,987</b>    | <b>\$ 4,127,469</b>                     | <b>\$ 5,835,222</b> |



## NORTH TAHOE PUBLIC UTILITY DISTRICT

**DATE:** June 10, 2025

**ITEM:** G-3b

**FROM:** Finance Department

**SUBJECT:** Treasurer's Report – as of April 30, 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 April 30, 2025, the total bank value of cash and investments was \$12,006,753. Of this amount, \$1,540,155 was restricted. Cash and investments decreased by \$521,379 during April.

The portfolio meets the guidelines of the Investment policy.

**ATTACHMENTS:** Treasurer's Report as of April 30, 2025

### **REVIEW TRACKING:**

Submitted By:   
Patrick Grimes  
Chief Financial Officer

Approved By:   
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>                |
|---|-----------------------------------|---------------------|-----------------------------------|
| <b>Wells Fargo</b>                              |                                   |                     |                                   |
| 04/30/25  | xxxxxx7997                        | \$1,422,125         | General Checking                  |
|   | xxxxxx8011                        | -                   | Payroll                           |
|   | xxxxxx8003                        | -                   | Utility Billing Deposit Account   |
|   | xxxxxx8029                        | -                   | Event Center Deposit Account      |
|   |                                   | <u>1,422,125</u>    | Total Wells Fargo                 |
| <b>Local Agency Investment Fund</b>             |                                   |                     |                                   |
| 04/30/25  | xx-xx-003                         | 41,682              | General Investment Account        |
| <b>California CLASS</b>                         |                                   |                     |                                   |
| 04/30/25  | xx-xx-0179                        | 7,200,266           | General Investment Account        |
| <b>UBS Financial Services Inc.</b>              |                                   |                     |                                   |
| 04/30/25  | xxxxxx29 70                       | 281,477             | Cash & Cash Alternatives Balance  |
|   | "                                 | 797,000             | Money Market Instruments          |
|   | "                                 | 443,630             | Certificates of Deposit           |
|   | "                                 | 23,263              | Mutual Funds                      |
|   | "                                 | 244,403             | U.S. Government Securities        |
|   | "                                 | 12,752              | Accrued Interest                  |
|   |                                   | <u>1,802,525</u>    | Total UBS Financial Services Inc. |
| <b>Total Unrestricted Cash and Investments:</b> |                                   | <b>\$10,466,598</b> |                                   |

**Restricted**

| <i>Statement Date</i>                         | <i>Institution/Account Number</i>  | <i>Market Value</i> | <i>Description</i>                    |
|---|------------------------------------|---------------------|---------------------------------------|
| <b>Wells Fargo</b>                            |                                    |                     |                                       |
| 04/30/25                                      | xxxxxx8037                         | \$36,598            | FSA                                   |
| 04/30/25                                      | xxxxxx8045                         | 555,912             | HRA                                   |
| 04/30/25                                      | xxxxxx1157                         | 445,936             | NTBC - BofA Install.Payment Fund      |
| 03/31/25                                      | CalPERS 115 Trust                  | 466,381             | CalPERS Prefunding of Pension Expense |
| 03/31/25                                      | Tahoe Truckee Community Foundation | 35,328              | Friends of the Park                   |
| <b>Total Restricted Cash and Investments:</b> |                                    | <b>\$1,540,155</b>  |                                       |

**Total Cash and Investments:**

|                                    |                     |
|------------------------------------|---------------------|
| <b>Total Cash and Investments:</b> | <b>\$12,006,753</b> |
|------------------------------------|---------------------|



## NORTH TAHOE PUBLIC UTILITY DISTRICT

**DATE:** June 10, 2025

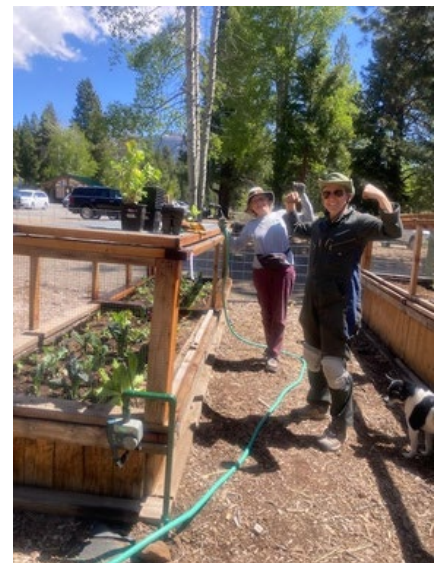
**ITEM:** G-4

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

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

### Parks

- Staff is preparing the Community Garden for fence installation and expansion project, scheduled for installation in June. Park staff moved the Par Course trail, and the Recreation team was busy moving plants from the perimeter beds to different beds that won't be affected by the new fence.



- Annually, the PUD exercised its extended warranty for the Field 4 turf. This year, Park staff identified and the contractor from Shaw repaired 70 seam rips during the month of May.
- The TVRA Boat Launch opened on May 23<sup>rd</sup>, full time for the season. Hours are 7am-7pm for the season, weather pending.
- Prep for soccer tournaments included new lines for 3 different fields. First time hosting a tournament at Kings Beach Elementary
- Staff refinished a disc-golf tee box before the May Meltdown tournament. The box was failing, making a hazard for golfers. This was fixed in a single day.

- For the first time in several years, North Tahoe Little League has a softball league. This league is headquartered at NTRP, Field 1. It has almost doubled the use of the Park for the month of May.

### Recreation

- May marks event season for the Recreation Department. With two in-house tournaments and the opening of the Boat Launch, it's a busy month. Toddler time continues to be a super successful program with over 15 families attending each week, bringing a diverse crowd that puts their phones down to play with their kids.
- The third annual May Meltdown Disc Golf tournament took place on the third weekend of May. This tournament continues to grow in popularity, with 40 participants this year.
- The second annual Pickle in the Pines pickleball tournament saw crowds come in from all over the region, boosting tourism and Park recognition throughout. This year, tournament director Ben Visnyei put the registration on [www.Pickleballtournaments.com](http://www.Pickleballtournaments.com) which was the best advertising he could have hoped for. With 150 participants, attendance tripled this year and was cut off 2 weeks before the event because of the massive success.

The 12-hour event ran smoothly with volunteer help and will grow to a 2-day tournament next year. The North Tahoe Community Alliance event sponsorship helped pay for the giveaways of new North Tahoe hats. This is a revenue generator for the Recreation Department also, bringing in around \$5,000 net.

- The Community Garden has already yielded its first harvest, thanks to the grow room and hard work of staff. Attached, for Board reference, is an example of the Garden Newsletter that goes out weekly to members. Membership this year is up to 35 participants.

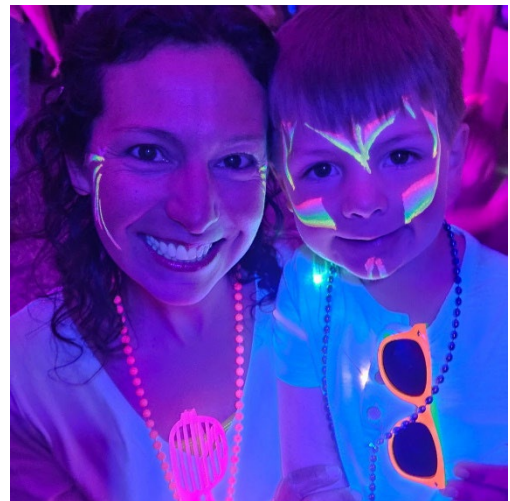
### North Tahoe Event Center

- Event season is here! Staff has changed their schedule to better facilitate the events and happenings at the Center. The Facility crew has returned to a 5-8 shift from the 4-10 shift they have been working the past several years.
- Manager Christina McDougal organized two Styled Shoots at the Event Center in May. In Styled Shoots, different vendors come in to showcase their products. The benefit to the Event Center is that they receive promotional credit and great content at no cost. NTEC is using two videos from the Shoots for the website homepage and wedding homepage.  
See the video here: [Styled Shoot At North Tahoe Event Center - pCloud](#)





- Sierra Community House hosted the annual Family Dance with the support of the North Tahoe PUD. The PUD donates the site for the event, providing the ability for entrance to be “donation based.” For the past two years, the Family Dance has grown in attendance thanks to the PUD sponsorship.



### Administration

- The Parks department is fully hired for seasonal Park workers and has found a great Park Host. The Event Center is making do with full-time staff and the occasional use of part-time workers for the evening events. The Recreation team is 90% hired, with the understanding that we will need one additional employee to cover shifts for the later part of summer.

**REVIEW TRACKING:**

Submitted By: Amanda Conk

Amanda Conk  
Recreation, Parks, and Facilities Manager

Approved By: Bradley A. Johnson

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



Week of 6/4/2025

# Garden Newsletter



## Garden Update

Hello Gardeners,

We had the first successful harvest in the garden, yielding nearly 4 pounds of produce. Utilizing the Rhubarb leaves as hats was a highlight of Saturday's harvest. We are also harvesting greens and all kinds of herbs. We have loads to do including planting, seed sowing, composting and more. Hope to see you in the garden this week. All the fun early summer gardening is happening right now!



## Heather's Hours in the Garden.

Wednesday 6/4 4pm-7pm  
Saturday 6/7 9:30am-12:30pm  
Tuesday 6/10 4pm-6:30pm

We constructed a solid hoop house structure for the cut flower garden beds. We need to cover it in a combination of bird netting and hardware cloth. I'm open to any ideas on how to dial out this bed for easy access all season long.



## Container Garden Creation!

June 11th 5:30-7pm

Learn the art and science behind Container Plant Creation. Soil, containers and plants provided. Learn how to pot up and take home your own Container Garden to enjoy all summer long. This workshop is only \$20 for Garden Members. Space is limited so be sure to sign up before it sells out.

The aphids have shown up on my rose bushes. I've never gardened without them. I find physical removal by manual squishing or blasting with a hose the most effective. I've noticed a few more lady bugs in the garden the last few days, so help is on the way. Until then, watch out aphids, I'm coming for you.

**recreation**

NORTH TAHOE PUBLIC LIBRARY DISTRICT





## NORTH TAHOE PUBLIC UTILITY DISTRICT

**DATE:** June 10, 2025 **ITEM:** G-5

**FROM:** Planning and Engineering Department

**SUBJECT:** Planning and Engineering Department Status Report

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

### **CAPITAL IMPROVEMENT PROJECTS**

The Engineering Division is managing the following CIP projects.

#### **Construction Phase Projects**

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

Status: The project is complete. A notice of completion is on the agenda for the June Board meeting.

#### **Vinciguerra Construction, Inc. – Construction Contract Status:**

| Original Contract Amount                                | Change Orders | Current Total Contract Amount | Total Payments for Work Completed | Current Balance to Completion (including retention) |
|---|---------------|-------------------------------|-----------------------------------|---|
| \$2,134,850   | \$81,185      | \$2,216,035                   | \$2,206,962.50                    | \$9,072.50  |
| Estimated Construction Status as of 5/31: 100% complete |               |                               |                                   |   |

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

Status: PR Design and Engineering completed the design and bid documents. The Board of Directors awarded a construction contract to GLA-Morris at the July 9, 2024 meeting. Interior structural reinforcements were completed in December 2024 and approved by the Placer County Building Department. The contractor has received the generator and is holding it in storage until it is installed in Summer 2025. Procurement of electronic

components continues to be a challenge. The automatic transfer switch (ATS) ship date has been pushed back to September 2025. GLA Morris has committed to installing as much equipment as possible in advance of receiving the ATS.

GLA Morris Construction, Inc. – Construction Contract Status:

| Original Contract Amount                               | Change Orders | Current Total Contract Amount | Total Payments for Work Completed | Current Balance to Completion (including retention) |
|--|---------------|-------------------------------|-----------------------------------|---|
| \$335,606.93   | \$0           | \$335,606.93                  | \$92,527.24                       | \$243,079.69  |
| Estimated Construction Status as of 5/31: 35% complete |               |                               |                                   |   |

**NTPUD HQ Building Roof Replacement (Project #2503):** A FY24/25 Capital Improvement project to remove the existing composition roof which has a history of leaks and provides a new composition roof including underlayment, metal flashing, and an expanded ice melt system on the District's Administration Building.

Status: The project is complete. A notice of completion is on the agenda for the June Board meeting.

Diablo Roofing, Inc. – Construction Contract Status:

| Original Contract Amount                                | Change Orders | Current Total Contract Amount | Total Payments for Work Completed | Current Balance to Completion (including retention) |
|---|---------------|-------------------------------|-----------------------------------|---|
| \$156,600   | \$0           | \$156,600                     | \$148,770                         | \$7,830   |
| Estimated Construction Status as of 5/31: 100% complete |               |                               |                                   |   |

**2025 Waterline Replacement Project (Project #2465):** A FY24/25 Capital Improvement project to install a new 8-inch water main in Trout Ave. and Brook Ave. right-of-way. This project includes approximately 2,600 feet of new watermain, 61 residential water services, and five new fire hydrants.

Status: The construction contract was awarded to Vinciguerra Construction, Inc. at the March 11, 2025 Board of Directors meeting. The Engineer is reviewing material submittals, and the Contractor is procuring construction materials in anticipation of starting construction in July.

Vinciguerra Construction, Inc. – Construction Contract Status:

| Original Contract Amount                              | Change Orders | Current Total Contract Amount | Total Payments for Work Completed | Current Balance to Completion (including retention) |
|---|---------------|-------------------------------|-----------------------------------|---|
| \$1,425,280   | \$290,400     | \$1,715,680                   | \$0                               | \$1,715,680   |
| Estimated Construction Status as of 5/31: 0% complete |               |                               |                                   |   |

**2025 Community Art and Gathering Space Project (Project #2486):** A 2024-2025 Capital Improvement Project to improve the entry plaza at the pickleball and tennis courts in the North Tahoe Regional Park.

Status: The construction contract was awarded to Ruppert, Inc. at the May 2, 2025, Special Board Meeting. NTPUD has reviewed submittals, and construction on the gathering spaces has started. The courts will largely remain open throughout construction with short shutdowns as required to maintain safety. The Project is scheduled to be completed in mid-July. NTPUD has received a \$250,000 grant from NTCA/Placer County to fund the construction of a community gathering space and a \$35,000 grant from the Tahoe Fund to install art. NTPUD Staff are pursuing additional grants to fund the public art component at the plaza.



Ruppert, Inc. – Construction Contract Status:

| Original Contract Amount                               | Change Orders | Current Total Contract Amount | Total Payments for Work Completed | Current Balance to Completion (including retention) |
|--|---------------|-------------------------------|-----------------------------------|---|
| \$350,635  | \$0           | \$350,635                     | \$0                               | \$350,635   |
| Estimated Construction Status as of 5/31: 20% complete |               |                               |                                   |   |

**North Tahoe Regional Park Trail Extension (Project #2484):** A FY23/24 Capital Improvement Project to design the extension of the Pam Emmerich Memorial Pinedrop trail to the lower restroom. The proposed trail will improve pedestrian/bicycle mobility through the Regional Park and reduce the safety hazards associated with trail users having to navigate through the parking lot.

Status: Lumos and Associates has completed final construction documents and NTPUD has publicly advertised the project for construction bids. The project was presented to the Recreation and Park Commission on April 25, 2025. The Board awarded the construction contract to Meyers Earthwork, Inc. at their May 13, 2025 Board Meeting. This project is scheduled to be constructed in Summer 2025.

Meyers Earthwork, Inc. – Construction Contract Status:

| Original Contract Amount                              | Change Orders | Current Total Contract Amount | Total Payments for Work Completed | Current Balance to Completion (including retention) |
|---|---------------|-------------------------------|-----------------------------------|---|
| \$1,451,470.50  | \$0           | \$1,451,470.50                | \$0                               | \$1,451,470.50                                      |
| Estimated Construction Status as of 5/31: 0% complete |               |                               |                                   |   |

**Uniform Public Construction Cost Accounting Act**

The District elected to participate in the Act to utilize alternative bidding procedures for public works projects. This section reports on contracts awarded for projects between \$15,000 and \$75,000 that are now issued under the General Manager's authority.

| ACTIVE PROJECTS   |                             |                 |                |
|---|-----------------------------|-----------------|----------------|
| Project   | Contractor                  | Contract Amount | Award Date     |
| NTEC Building Sign  | Yesco, Inc                  | \$25,866        | May 13, 2025   |
| A Capital Improvement Project to add building signage at the North Tahoe Event Center. The project is grant-funded in part by Placer County. PR Design and Engineering has completed plans to install backlit signs on the north and east side of the NTEC. The proposed sign design was approved at the Tahoe Basin Design Review Committee on April 22, 2025. This project is scheduled to be constructed in Summer 2025. |                             |                 |                |
| Spring 2025 Lower Lateral Lining  | Express Sewer & Drain, Inc. | \$48,000        | March 20, 2025 |
| A 2024-25 capital improvement (Lower Lateral CIPP Rehabilitation, Project #2540) to rehabilitate sanitary sewer laterals from customers' property line cleanout to the sewer main. This project includes lining eight (8) sewer services on Grey Lane and Toyon Road to extend their useful life. The lining process is a trenchless technology that is   |                             |                 |                |

|  |                                      |          |                   |
|--|--------------------------------------|----------|-------------------|
| significantly less expensive than excavating the sewer laterals to complete the required repairs.  |                                      |          |                   |
| Community Garden Fence   | Florence Fence                       | \$24,500 | December 11, 2024 |
| A 2024-25 capital improvement to replace the perimeter fence at the Community Garden. The Community Garden perimeter fence is failing and in need of repair. In recent years, the Community Garden has thrived and demand for raised planters has exceeded supply. Staff is taking this opportunity to expand the community garden footprint to accommodate additional planter beds and enclose the shed within the perimeter fence. |                                      |          |                   |
| Ballfield Fence Repair   | Tholl Fence                          | \$32,429 | December 14, 2024 |
| A 2024-25 capital improvement to repair the existing fence around Fields #1, #2, #3, and #5. The existing perimeter fences around the fields are failing and in need of repair. This project will straighten leaning posts, replace damaged sections of chain link mesh, replace/repair bent top and middle rails, replace missing hardware, and make other adjustments as needed to extend the life of this asset.                  |                                      |          |                   |
| <b>COMPLETED PROJECTS</b>  |                                      |          |                   |
| Carnelian Well Paving  | Lakeside Paving                      | \$24,750 | March 11, 2025    |
| A 2024-25 capital improvement (Pavement Maintenance, Project #2550-0031) to complete pavement maintenance at the District's Water Facilities. The Carnelian Well asphalt has reached its end of life and was identified by NCE for replacement in the pavement maintenance plan. This project is complete.   |                                      |          |                   |
| Sewer Collection System Improvements – 6" CIPP Sewer Main Lining   | Express Sewer & Drain, Inc.          | \$29,836 | March 10, 2025    |
| A 2024-25 capital improvement (Sewer Collection System Improvements, Project #2543) to rehabilitate sanitary sewer mains. This project includes lining approximately 200 feet of 6-inch sewer main to extend its useful life. The lining process is a trenchless technology that is significantly less expensive than excavating the sewer laterals to complete the required repairs. This project is complete.                      |                                      |          |                   |
| National Avenue WTP – 2025 Intake Pump #2 Replacement  | J. R. Krauss, Ltd                    | \$24,999 | February 10, 2025 |
| A 2024-25 capital improvement to replace lake pump #2 at the National Avenue Water Treatment Plant. NTPUD's technicians noticed water intake pump #2 had abnormal test results after completion of routine Megger testing. Upon further review of the data, it was determined Pump #2 was approaching the end of its life and needed to be replaced. This project is complete.   |                                      |          |                   |
| North Tahoe Event Center – 2025 Lakeview Room Improvements   | Prosser Building & Development, Inc. | \$51,649 | February 6, 2025  |

|  |                                |             |                |
|--|--------------------------------|-------------|----------------|
| A 2024-25 capital improvement to construct a coffered walnut feature wall and wooden wainscot with chair rail in the NTEC Lakeview Suite. The Event Center Manager provided the architectural vision, and the Engineering Department prepared the bid documents. This project is complete.   |                                |             |                |
| Summer 2024 Pavement Maintenance   | Elements Mountain Company Inc. | \$33,575.90 | August 8, 2024 |
| A 2023-24 capital improvement to prolong the life of the existing asphalt at various NTPUD sites. Specifically, this project will crack fill and seal the existing asphalt at NTPUD's four (4) main sewer pump stations, TVRB, N-1, Park Trail, Zone 1 Tank, and NTEC. This project is complete.   |                                |             |                |
| 5074 North Lake Blvd. Landscape Remediation  | Ruppert, Inc                   | \$35,216.54 | July 30, 2024  |
| A landscape remediation project at 5074 North Lake Blvd. to restore the site to its previous condition following the 7/18/24 sewer spill. Proposals were solicited from three contractors; Ruppert Inc. was determined to be the lowest responsible bidder. Remediation work included sod installation drain cleaning, mulch replacement, and decomposed granite pathway reconstruction. This project is complete. |                                |             |                |

### **Design / Bid Preparation Phase Projects**

**Model 16 Satellite Sewage Pump Stations (Projects #2446, #2547):** Capital Improvement Design Projects to prepare rehabilitation plans for the Smith and Loveless Model 16 satellite sewer pump stations. These remaining stations are the last of the District's sewer pump stations to be rehabilitated.

Status: The Board of Directors awarded a design contract to DOWL, LLC at the May 14, 2024 meeting for planning and scoping drawings for all 8 stations. NTPUD staff have received those 75% drawings. A Professional Services Agreement for final plans and specifications for construction of the C2, D4, and D6 stations was awarded at the January 2025 Board of Directors meeting. The project is scheduled to be bid this summer.

**Sewage Export System Inspection/Analysis Predesign (Project #2445):** A FY24/25 Capital Improvement project to analyze NTPUD's Sewage Export System (SES). The SES consists of a chain of four pumping stations, force mains, and gravity sewers that carry NTPUD flows to the JSF (Joint Sewage Facility). This project will analyze the SES and provide recommendations to extend the life of this critical asset.

Status: The Board of Directors awarded a design contract to HDR at the August 13, 2024, meeting. NTPUD has returned comments on the Draft NTPUD Sewer Export System Condition Assessment and Operation Review and Planning Technical Memorandum. Additionally, NTPUD staff and HDR are interviewing companies that complete pipeline evaluations to select the best applicable technologies and completing storage analysis.

**Smart Metering Infrastructure Improvements (Project #2562):** A multi-year Capital Improvement project to upgrade our existing water meters with new, ultrasonic flowmeters utilizing cellular endpoints for data communication. The District entered into



a Grant Agreement for the \$500,000 WaterSMART Grant from the Bureau of Reclamation on December 4, 2024.

Status: The Board of Directors authorized the purchase of 2,815 SMART Meters at the February 11, 2025, meeting. This project is currently out to bid. Bids are due on June 12, 2025. SMART Meters from Badger Meter are starting to arrive and are ready for installation.

**Pam Emmerich Memorial Pinedrop Trail Reconstruction and Extension – Phase 1 (Project #2680):** A multi-year Capital Improvement project for the planning and design of reconstruction of the existing Pam Emmerich Memorial Pinedrop Trail and the trail extension to the existing Snow Creek Trail system at National Avenue.

Status: The Board of Directors awarded a design contract to Lumos and Associates at the February 11, 2025 to complete the preliminary engineering design of the Pinedrop Trail Reconstruction and Extension Project. Lumos is collecting background data and preparing the project base map. Environmental surveys and alignment analysis will continue throughout the summer.

**National Ave Water Treatment Plant Equipment End-of-Life Replacement (Project #2464):** A FY24/25 Capital Improvement project to analyze the process train and equipment at the National Ave Water Treatment Plant (NAWTP). The NAWTP, in its current configuration, was constructed and placed into service in November 2002. This project will analyze the NAWTP and provide recommendations to modernize and extend the life of this critical asset.

Status: The Board of Directors awarded a design contract to Jacobs at the June 11, 2024 meeting. Jacobs' Engineering continues work on the Draft Disinfection Plant Evaluation and Recommendations Report. NTPUD participated in a workshop and anticipates a Draft Report in June.

**NTEC – Bathroom Remodel (Design) (Project #2591):** A 2024-2025 Capital Improvement Project to remodel both sets of bathrooms at the North Tahoe Event Center. The 5-year capital plan includes a budget for design but not construction.

Status: NTPUD retained Goring and Straja Architects (GaS) to complete the NTEC – Bathroom Remodel Project. NTPUD and GaS participated in the kick-off meeting and site visit in January. GaS is completing its code analysis and preparing construction drawings.

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

Status: NTPUD retained Dixon Resources Unlimited to complete the Regional Park Parking Management Project. Dixon Resources Unlimited presented their NTPUD Parking Operational Needs Assessment Memorandum to the Recreation and Parks

Commission at their February 27, 2025, meeting and the Board of Directors at their March 11, 2025, meeting. Dixon Resources Unlimited is preparing a Technology Road Map and a suggested implementation plan based on the Recreation and Park Commission and Board of Directors' feedback.

**Secline Property Improvement Project (Project #2580):** A 3-year Capital Improvement Project to develop a vision and preliminary design of public recreation access, environmental improvements, and facility enhancements for the Secline Beach public parcels in Kings Beach, CA.

Status: NTPUD has received a grant from North Tahoe Community Alliance (NTCA) TBID Funds Grant agreement for \$240,000 for the Secline Beach Enhancement – Planning and Design Project. The Board of Directors awarded a preliminary design contract to Design Workshop at the May 14, 2024 meeting. Design Workshop has completed the initial community outreach campaign and is currently compiling the data. The next step is to present the survey findings and develop conceptual improvement alternatives based on site constraints and community feedback. Additionally, acceptance of a \$90,000 CTC grant and authorization to award a design contract to complete environmental work is on the agenda for the June Board meeting.

**Master Plan: Corporation Yard Layout (Project #2151):** A FY24/25 Capital Improvement Project to develop a Corporation Yard Master Plan. The existing corporation yard, built over several decades, was not planned for the current needs of staff, operations, services, and the regulatory environment. As such, operational inefficiencies and potential safety hazards exist within the corporation yard. The goal of the Corporation Yard Master Plan (CYMP) is to strategically plan future facility improvements to be completed over several years

Status: The Board of Directors awarded a design contract to WY Architects at the May 14, 2024 meeting. W-Y Architects is collecting background information, finalizing the initial needs assessment, and summarizing the required Placer County, and TRPA are entitlements. W-Y Architects is schedule to deliver their findings memorandum in July.

### **OPERATIONAL ACTIVITIES**

The District has been performing initial monitoring sampling for compliance with the EPA's final PFAs National Primary Drinking Water Regulation for its water sources. Sampling to date has not detected any of the regulated PFAs in the NTPUD groundwater or surface water sources. This initial round of initial monitoring must be completed by 2027. Beginning in 2027, the District will then be conducting routine compliance monitoring. Water systems that have detectable levels of PFAs above the regulatory standard will then need to install treatment technologies beginning in 2029.



## **FUNDING OPPORTUNITIES**

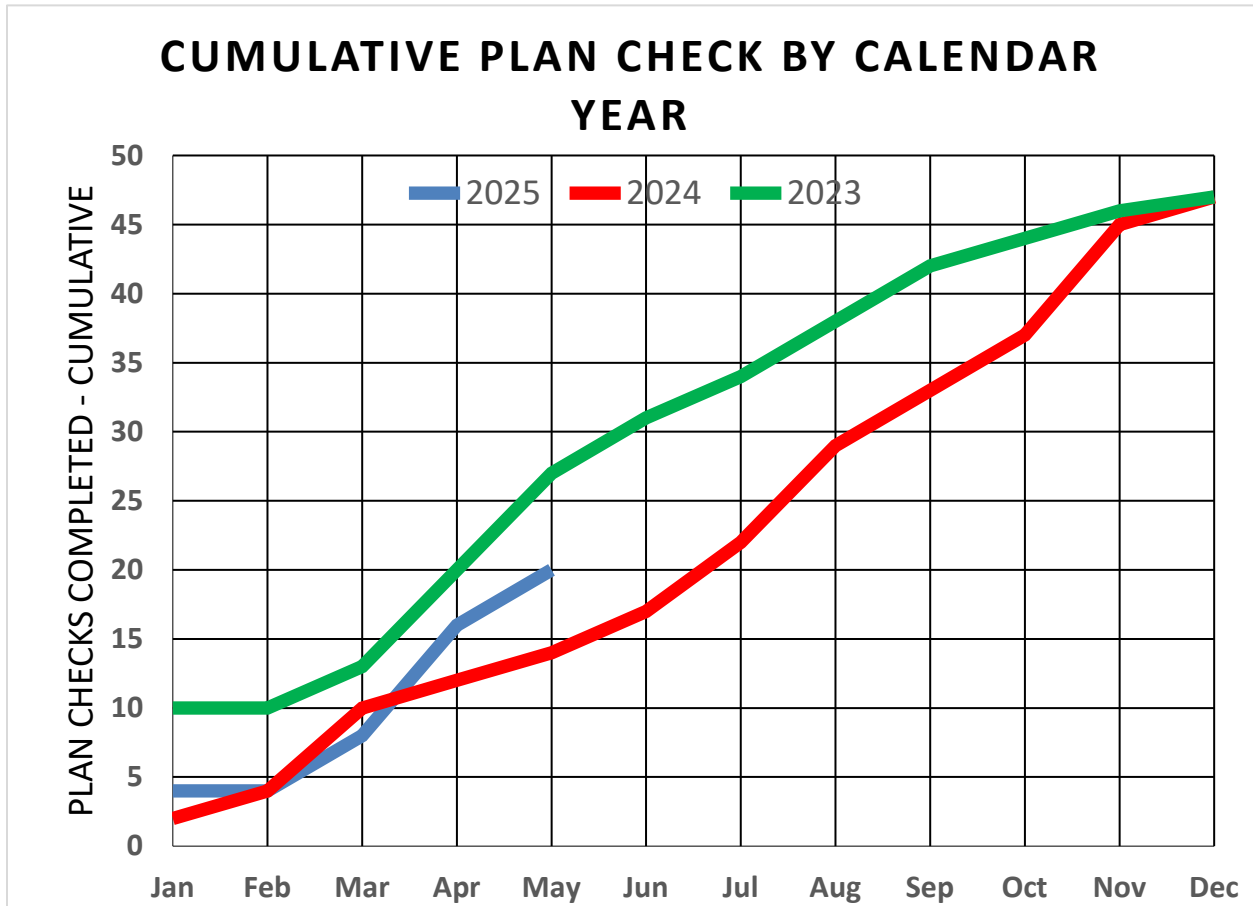
**Bureau of Reclamation 2024 WaterSMART Grant (#R24AS00052):** Staff submitted in February 2024 a grant application to upgrade our existing 2,815 water meters with new, ultrasonic flowmeters utilizing cellular endpoints for data communication. The installation of these meters will be performed by a Contractor through the public bid process. The District entered into a Grant Agreement for the \$500,000 WaterSMART Grant from the Bureau of Reclamation on December 4, 2024. The District received the Notice to Proceed on March 17, 2025.

**2024 EPA Community Grants Program (#66.202):** Staff has submitted the necessary 2025 Waterline Replacement Project grant application to the EPA Community Grants Sustainable Water Infrastructure Program that is funded through the 2024 Federal Appropriations Act. This project will install approximately 2,600 linear feet of 8-inch watermain, improve system looping, and add five new fire hydrants along Trout Avenue, and a portion of Brook Avenue east of Fox Street, to comply with the California Fire Code. The approved appropriation amount is \$1,250,000 and requires a 20% District match. The grant was formally awarded on April 15, 2025 and is on the May 13, 2025 Agenda for Board acceptance.

**FY 2025 OCED Energy Improvements in Rural or Remote Areas (#DE-FOA-0003428):** This is a grant from the US Department of Energy – Office of Clean Energy Demonstrations as part of the Bipartisan Infrastructure Law. Staff is reviewing the Notice of Funding Opportunity (NOFO) to determine if our proposed project for battery backups at our sewer satellite pump stations would qualify under this grant.

## Plan Reviews

- The chart below is the 3-year cumulative completed plan checks by month.





## Water Service Lateral Relocations

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

| PROJECT (WITH SIDE OF STREET)                                    | DEADLINE TO CONNECT | TOTAL AFFECTED PARCELS | TOTAL CONNECTED |
|--|---------------------|------------------------|-----------------|
| Steelhead (South Side)   | 9/1/2025            | 34                     | 16              |
| Golden (North and South Sides)                                   | 9/1/2025            | 84                     | 45              |
| Rainbow (North Side)   | 9/1/2025            | 49                     | 25              |
| <b>2024 Project Total</b>  | <b>9/1/2025</b>     | <b>167</b>             | <b>86</b>       |
| Rainbow (South Side)   | 9/1/2027            | 34                     | 8               |
| Salmon (North Side from Fox to Chipmunk)                         | 9/1/2027            | 13                     | 9               |
| Trout (North and South Sides, except S Side from Raccoon to Fox) | 9/1/2027            | 34                     | 0               |
| Brook (North and South Sides East of Fox)                        | 9/1/2027            | 15                     | 0               |
| Upper Chipmunk and Beaver (Between Speckled and Cutthroat)       | 9/1/2027            | 6                      | 0               |
| <b>2025 Project Total</b>  | <b>9/1/2027</b>     | <b>102</b>             | <b>17</b>       |
| Trout (South Sides from Raccoon to Fox)                          | TBD                 | 6                      | 0               |

## REVIEW TRACKING:

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

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



## NORTH TAHOE PUBLIC UTILITY DISTRICT

**DATE:** June 10, 2025 **ITEM:** G-6  
**FROM:** Operations Department  
**SUBJECT:** Operations Department Status Report  
**DISCUSSION:** Department Highlights for the month of May 2025

### Maintenance Division

| Description                          | Quantity | Description               | Quantity |
|--------------------------------------|----------|---------------------------|----------|
| USA Tickets                          | 195      | Water Trench Inspections  | 12       |
| Ord 100 Inspections                  | 21       | Water Main Leak Repair    | 2        |
| Water Service Relocated Golden       | 7        | Water Service Leak Repair | 3        |
| Water Service Relocated Rainbow      | 5        | Wastewater Main Repair    | 0        |
| Water Service Relocate Steelhead     | 4        | Wastewater Lateral Repair | 1        |
| Water Service Relocate Brockway Hill | 1        | Manhole Repair            | 1        |

### Maintenance Division

**Wastewater:** Bi-annual wet well cleaning has been completed at the satellite and main stations. Monthly problematic manholes have been checked out and washed down. CCTV and hydro-flushing PMs continue to be executed. One SSO (Sanitary Sewer Overflow) at 605 Bend was responded to and cleaned up. The same service lateral was repaired on Bend St.

**Water:** Crews repaired two watermain and three water service leaks. One of the two watermain leaks was in the backyard of Trout, and the second one is on the old 1" main on Brockway Vista east of Secline. Contractors are in full swing on Golden, Rainbow and Steelhead relocating water services from the backyard to the front yard. Crews are keeping up with trench inspections and meter relocates.

**Field Inspection:** USA locate tickets have been coming in non-stop and Ord 100 (pressure tests) and water trench inspections have increased. USA tickets for North Lake Blvd and up in the Regency area have kept the crews very busy. 221 hours on locating and 54 hours doing Ord 100's and trench inspections.

### Technician and Water Quality Divisions

**Technician:** Another great collaboration opportunity between Engineering, the Maintenance crew and the Technicians took place. The crew installed and built the components to flush the intake lines at the water plant. Our first attempt was a successful one. Kudos to everyone involved. Daily, weekly, and monthly PMs were completed. Raw water samples (3 per week for the entire month) and the monthly Giardia and Crypto samples were submitted with no issues.

Techs have been busy assisting outside contractors on upgrades to a few satellite pump stations.

**Water Quality:** Monthly distribution samples and monthly State reports were all completed on time and with no issues. It has been a busy month with backflow assembly test results flowing in and meter relocates happening. Additional tasks are escrow meter reads, monthly meter read, followed up with excessive use check reads from the monthly read.


**Fleet Division:** The larger Vac-Con suffered a broken rear leaf spring which was quickly repaired. It was taken to Reno for a quick two day turn around. Kudos to Johnny for the quick work finding an outside source for the repair. Several PM's and minor repairs were completed. The four remaining ¾ ton trucks we have been waiting for have arrived and will start getting outfitted for the crews to use.


### **Departmentwide in May**

Raquel (Kelly) Moore attended a three-day training conference at the Badger Meter facility in Milwaukee, WI. The training was mainly focused on our cellular meters and the supporting software (Beacon). Chris Carrillo, Kirk Misiewicz, and Raquel (Kelly) Moore teamed up with PIO Justin Broglio on a field trip with some children for KB Elementary to give information on water and wastewater.

### **REVIEW TRACKING:**

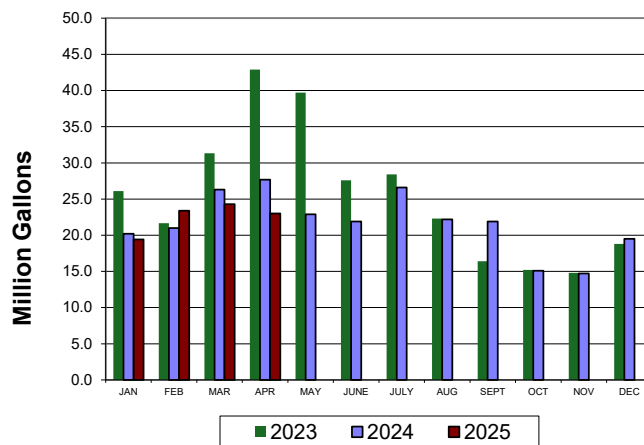
Submitted By:   
Kenneth P. Fischer  
Operations Manager

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

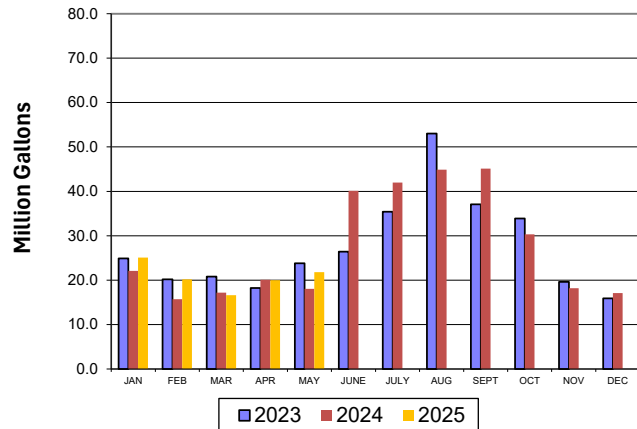
Approved By:   
Bradley A. Johnson, P.E.  
General Manager/CEO

**Sewer****Monthly**

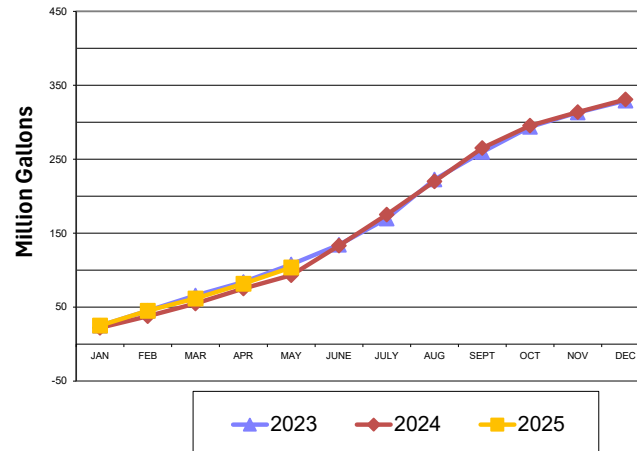
|                | <b><u>2023</u></b> | <b><u>2024</u></b> | <b><u>2025</u></b> |
|----------------|--------------------|--------------------|--------------------|
| JAN            | 26.1               | 20.2               | 19.4               |
| FEB            | 21.6               | 21.0               | 23.4               |
| MAR            | 31.3               | 26.3               | 24.3               |
| APR            | 42.9               | 27.7               | 23.0               |
| MAY            | 39.7               | 22.9               |                    |
| JUNE           | 27.6               | 21.9               |                    |
| JULY           | 28.4               | 26.6               |                    |
| AUG            | 22.3               | 22.2               |                    |
| SEPT           | 16.4               | 21.9               |                    |
| OCT            | 15.2               | 15.1               |                    |
| NOV            | 14.8               | 14.7               |                    |
| DEC            | 18.8               | 19.5               |                    |
| <b>Average</b> | <b>25.4</b>        | <b>21.7</b>        | <b>22.5</b>        |
| <b>Total</b>   | <b>305.2</b>       | <b>260.0</b>       | <b>90.1</b>        |

**2023 / 2024 / 2025 Sewer Flows****Water****Monthly**

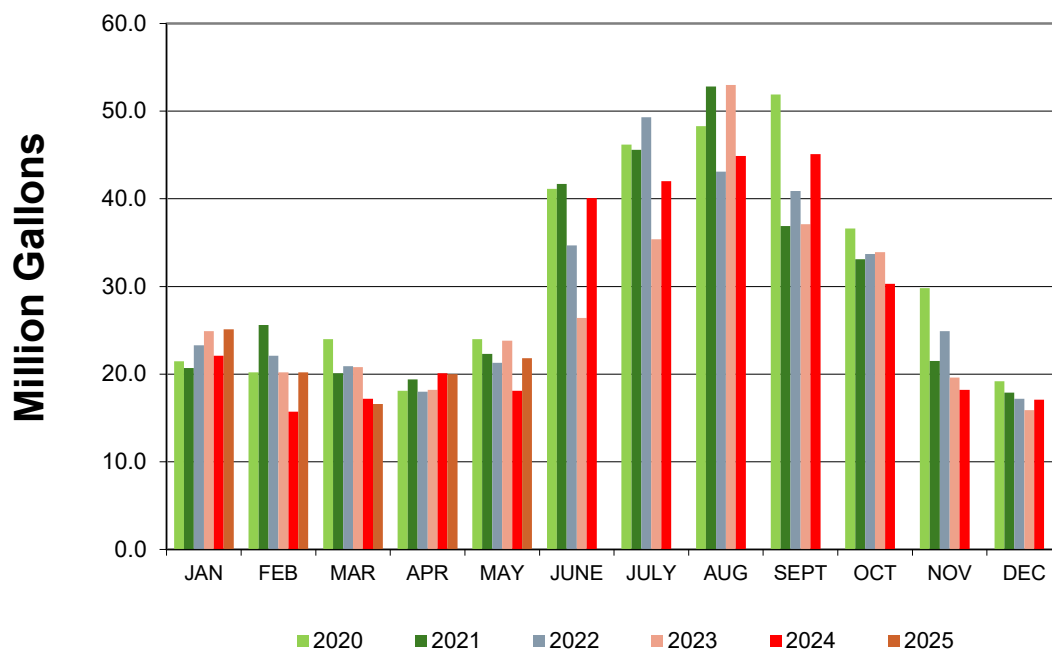
|      | <b><u>2023</u></b> | <b><u>2024</u></b> | <b><u>2025</u></b> |
|------|--------------------|--------------------|--------------------|
| JAN  | 24.9               | 22.1               | 25.1               |
| FEB  | 20.2               | 15.7               | 20.2               |
| MAR  | 20.8               | 17.2               | 16.6               |
| APR  | 18.2               | 20.1               | 20.0               |
| MAY  | 23.8               | 18.1               | 21.8               |
| JUNE | 26.4               | 40.1               |                    |
| JULY | 35.4               | 42.0               |                    |
| AUG  | 53.0               | 44.9               |                    |
| SEPT | 37.1               | 45.1               |                    |
| OCT  | 33.9               | 30.3               |                    |
| NOV  | 19.6               | 18.2               |                    |
| DEC  | 15.9               | 17.1               |                    |

**2023 / 2024 / 2025  
Month To Month Water Production****Water****Cumulative**

|      | <b><u>2023</u></b> | <b><u>2024</u></b> | <b><u>2025</u></b> |
|------|--------------------|--------------------|--------------------|
| JAN  | 24.9               | 22.1               | 25.1               |
| FEB  | 45.1               | 37.8               | 45.3               |
| MAR  | 65.9               | 55.0               | 61.9               |
| APR  | 84.1               | 75.1               | 81.9               |
| MAY  | 107.9              | 93.2               | 103.7              |
| JUNE | 134.3              | 133.3              |                    |
| JULY | 169.7              | 175.3              |                    |
| AUG  | 222.7              | 220.2              |                    |
| SEPT | 259.8              | 265.3              |                    |
| OCT  | 293.7              | 295.6              |                    |
| NOV  | 313.3              | 313.8              |                    |
| DEC  | 329.2              | 330.9              |                    |

**2023 / 2024 / 2025 Water Production Year To Date**

## Total Water Production 2020-2025



### District Water Production

| YEAR         | 2020       | 2021       | 2022       | 2023       | 2024       | 2025       | 2020-25<br>5-yr Avg | 2025 vs<br>5 yr Avg |
|--------------|------------|------------|------------|------------|------------|------------|---------------------|---------------------|
| JAN          | 21.5       | 20.7       | 23.3       | 24.9       | 22.1       | 25.1       | 22.9                | 109%                |
| FEB          | 20.2       | 25.6       | 22.1       | 20.2       | 15.7       | 20.2       | 20.7                | 98%                 |
| MAR          | 24.0       | 20.1       | 20.9       | 20.8       | 17.2       | 16.6       | 19.9                | 83%                 |
| APR          | 18.1       | 19.4       | 18.0       | 18.2       | 20.1       | 20.0       | 19.0                | 105%                |
| MAY          | 24.0       | 22.3       | 21.3       | 23.8       | 18.1       | 21.8       | 21.9                | 100%                |
| JUNE         | 41.2       | 41.7       | 34.7       | 26.4       | 40.1       |            | 36.8                | 0%                  |
| JULY         | 46.2       | 45.6       | 49.3       | 35.4       | 42.0       |            | 43.7                | 0%                  |
| AUG          | 48.3       | 52.8       | 43.1       | 53.0       | 44.9       |            | 48.4                | 0%                  |
| SEPT         | 51.9       | 36.9       | 40.9       | 37.1       | 45.1       |            | 42.4                | 0%                  |
| OCT          | 36.6       | 33.1       | 33.7       | 33.9       | 30.3       |            | 33.5                | 0%                  |
| NOV          | 29.8       | 21.5       | 24.9       | 19.6       | 18.2       |            | 22.8                | 0%                  |
| DEC          | 19.2       | 17.9       | 17.2       | 15.9       | 17.1       |            | 17.5                | 0%                  |
| <b>Total</b> | <b>381</b> | <b>358</b> | <b>349</b> | <b>329</b> | <b>331</b> | <b>104</b> | <b>350</b>          | <b>30%</b>          |

MONTH: May 2025

Compiled By:

Raquel Moore

| Water Production:             | Gallage           | Pump run    | COMMENTS          |
|-------------------------------|-------------------|-------------|-------------------|
| National Ave. Treatment Plant | 16,983,000        |             |                   |
| Park Well                     | 1,630,956         | 29.7 Hours  | 915.2 AVG GPM     |
| Carnelian Well                | 1,755,256         | 148.7 Hours | 196.7 AVG GPM     |
| Dollar Inter-Tie              | 1,464,082         |             | Estimanted value. |
| <b>Total Production</b>       | <b>21,833,294</b> |             |                   |



**NORTH TAHOE  
PUBLIC UTILITY DISTRICT**

**DATE:** June 10, 2025

**ITEM:** G-7

**FROM:** Office of the General Counsel

**SUBJECT:** Legal Report

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

**1. Legislation Update**

The following bills have been introduced in the 2025-2026 Regular Legislative Session:

**SB 496 - Advanced Clean Fleets Regulation**

- **Status:** Held in Senate Appropriations Committee and will not advance.
- **Brief Overview:** The California Air Resources Board's Advanced Clean Fleet Regulation generally requires a phased transition of medium- and heavy-duty fleets from internal combustion engines to zero-emission vehicles by 2045. This bill would have exempted certain vehicles used to respond to emergency situations or support those efforts, added greater flexibility to an existing infrastructure delay exemption, and created an exemption Appeals Advisory Committee.

**AB 810 - Local Government: Internet Websites and Email Addresses**

- **Status:** Made into two-year bill by the Appropriations Committee and will not advance this year.
- **Brief Overview:** Existing law requires a “local agency” that maintains an internet website for use by the public to ensure that the internet website uses a “.gov” top-level domain or a “.ca.gov” second-level domain no later than January 1, 2029. This bill would extend this deadline to January 1, 2031 for special districts, joint powers authorities (JPAs), and other local government entities to transition to .gov or .ca.gov internet domains.



**AB 569 - California Public Employees' Pension Reform Act of 2013:  
Exceptions: Supplemental Defined Benefit Plans**

- **Status:** Held by the Assembly Appropriations Committee and will not advance this year.
- **Brief Overview:** This bill would have allowed a public employer to bargain over contributions for supplemental retirement benefits administered by, or on behalf of, an exclusive bargaining representative of one or more of the public employer's bargaining units.

**AB 532 - Water Rate Assistance Program**

- **Status:** Read second time and ordered to third reading.
- **Brief Overview:** This bill would authorize a "public urban retail water supplier", defined as a public water supplier that directly provides potable municipal water to more than 3,000 end users or that supplies more than 3,000 acre-feet of potable water annually at retail for municipal purposes, to provide water rate assistance to its eligible ratepayers with an annual household income at or below 200 percent of the federal poverty guideline level. Under this bill, the term "water rate assistance" means any offset of the cost of drinking water service provided through a low-income water rate assistance program, including, but not limited to, a reduction in a water bill, a percentage reduction of a water utility bill, a water account credit, or crisis assistance used to reduce or eliminate a water bill arrearage or potential arrearage.

The bill would authorize a public urban retail water supplier to use any funding it has available to provide water rate assistance to its ratepayers, as specified, including voluntary contributions sought from other ratepayers. Additionally, the bill would require a public urban retail water supplier to, beginning January 1, 2028, include in the technical report to the State Water Resources Control Board specified information regarding its water rate assistance program, and require the state board to conduct a voluntary survey of public urban retail water suppliers, by July 1, 2026.

**AB 794 - California Safe Drinking Water Act: emergency regulations**

- **Status:** Read second time and ordered to third reading.
- **Brief Overview:** This bill would authorize the State Water Resources Control Board to adopt emergency regulations for perfluoroalkyl and polyfluoroalkyl substances (PFAS) in drinking water, potentially including requirements that are more stringent than existing federal regulations. The bill aims to expedite the process of establishing public health goals and

primary drinking water standards for PFAS, with a deadline of December 31, 2026, for adopting an emergency regulation and initiating the standard.

## **2. Recent Developments in Case Law**

### **Liability Waivers**

The California Supreme Court recently ruled in *Whitehead v. City of Oakland* (California Supreme Court Case No. S284303) that public entities cannot rely on liability waivers to avoid responsibility for dangerous road conditions. The case involved a cyclist who suffered a traumatic brain injury during a charity training ride after hitting a pothole in the City of Oakland. Many associations, including the League of California Cities, filed an amicus brief urging the court to uphold the waiver citing public policy considerations. However, the court held that signing a waiver did not shield the city from liability for injuries allegedly caused by dangerous street conditions and concluded that the waiver was unenforceable, as it relieved the city of liability for violating statutory duties related to public safety. Specifically, the court ruled that the waiver was unenforceable as it was “against the policy of the law” under Civil Code section 1668, to the extent it relieved the city of liability for “negligently violating a statutory duty relating to public safety” in Government Code section 835.

### **First Amendment Regulation of Social Media Use By Public Officials**

The Ninth Circuit recently clarified in *Garnier v. O’Connor-Ratcliff* (Ninth Circuit Case Nos. 21-55118/21-55157) when public officials’ social media use constitutes “state action.” The case involved a Poway Unified School District trustee who blocked parents from the trustee’s Facebook and Twitter pages. The Ninth Circuit examined the nature of those accounts and concluded that the accounts triggered the First Amendment because they were official government accounts.

First, the Ninth Circuit found that the trustee, as president of the board of trustees of the district, had actual authority to speak on the school district’s behalf. This authority was explicitly granted by California law and the district’s bylaws, which encouraged electronic communication of district business and delegated communication authority to the board president.

Second, the Ninth Circuit determined that the trustee was purporting to exercise official authority on the trustee’s Facebook and Twitter pages. In particular, the appearance and function of the trustee’s social media pages indicated they were for official use. The trustee used the pages to inform constituents about district activities, board actions, and meeting times and even made announcements about district personnel before official public releases. The accounts were public pages that identified the trustee as the board president and included the trustee’s official district email. These pages included no disclaimers that the views


expressed were intended to be personal. Taken together, the court ruled that the pages exercised the trustee's official authority to speak on the district's behalf.


As a result, the trustee's use of the Facebook and Twitter pages constituted "state action," and the First Amendment limited when the trustee was able to delete comments or block persons from accessing those accounts.

To avoid unintentionally creating official accounts, public officials should:

- Determine which officials are authorized by specific local policies or State laws to speak on behalf of the locality.
- Consider creating separate official and personal accounts, and clearly distinguish them.
- If an account is intended to be a personal account, officials should include a disclaimer ("This is the personal page of \_\_\_\_\_, the views expressed are strictly my own.")
- The nature of the content shared and how the account is used (e.g., does it make official announcements, or solicit public feedback on government matters?) are crucial in determining whether state action is present. When using a personal account, it is better that the official avoid discussing issues within the jurisdiction of their agency to avoid making the nature of that personal account ambiguous.

#### REVIEW TRACKING:

Submitted By:   
Joshua Nelson/BB&K  
District Counsel

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

**Board of Directors  
Long Range Calendar**

| <b>June 2025 Dates of Interest</b>  | <b>Date</b>     |                  |                          |                   |
|---|-----------------|------------------|--------------------------|-------------------|
| NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting           | 6/26/2025       |                  |                          |                   |
| Music on the Beach (every Friday at KBSRA, 6 - 8:30 p.m.) Begins                  | 6/13/2025       |                  |                          |                   |
| Rise & Strike Community Run   | 6/21/2025       |                  |                          |                   |
| Walk & Learn Tour - CW Well and CW Pump Station 2                                 | 6/20/2025       |                  |                          |                   |
| American Water Works Association (AWWA) Association ACE Conference in Denver, CO. | 6/8/2025        |                  |                          |                   |
| CSDA General Manager's Conference in Olympic Valley                               | 6/29/2025       |                  |                          |                   |
| Community Clean Up  | 6/7/2025        |                  |                          |                   |
| TTSD Green Waste Drop Off Day   | 6/14/2025       |                  |                          |                   |
| <b>July 2025 Dates of Interest</b>  | <b>Date</b>     |                  |                          |                   |
| <i>Parks Make Life Better!</i> Month  |                 |                  |                          |                   |
| FREE Ice Cream in the Park - Thursdays  |                 |                  |                          |                   |
| Walk & Learn Tour - Carnelian Main Sewer Station                                  |                 |                  |                          |                   |
| Free Yoga at the Park w/ Tahoe Flow   |                 |                  |                          |                   |
| 5K Run for a Cause  |                 |                  |                          |                   |
| Music on the Beach (every Friday at KBSRA)  |                 |                  |                          |                   |
| Placer County Elections Filing Period   | 7/15-8/9 (8/15) |                  |                          |                   |
|   |                 |                  |                          |                   |
| <b>July 8, 2025 Regular Board of Directors Meeting</b>                            |                 | <b>Committee</b> | <b>D&amp;P Committee</b> | <b>Committees</b> |
| Adopt Resolution for Annual Lien Action   |                 |                  |                          |                   |
| Adopt Resolution for Community Facilities District 94-1 Assessment                |                 |                  |                          |                   |
| GM Evaluation (Closed session)  |                 |                  |                          |                   |
| Employee Anniversary Awards: Chris Carrillo - 20 years - 7/11/25                  |                 |                  |                          |                   |
| Adopt Resolution CFD 94-1   |                 |                  |                          |                   |
| Award Construction Contract for the Meter Replacement Project                     |                 |                  |                          |                   |
| Approve Concession Agreement Renewal with Tahoe Adventure Company                 |                 |                  |                          |                   |
| Approve Easement Quitclaim Agreement to Placer County for the North Tahoe Trail   |                 |                  |                          |                   |
| Eastern Placer Futures Incorporation Presentation                                 |                 |                  |                          |                   |
|   |                 |                  |                          |                   |
| <b>August 2025 Dates of Interest</b>  | <b>Date</b>     |                  |                          |                   |
| Music on the Beach (Every Friday at KBSRA through September 2)                    | ongoing         | 6 p.m.           | KBSRA                    |                   |
| Live at the Launch - live music at TVRA   |                 | 6-8:30 P.M.      | TVRA                     |                   |
| CSDA Annual Conference and Exhibitor Showcase                                     | 8/25-8/28       |                  |                          |                   |
| NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting           |                 | 6 P.M.           | NTEC                     |                   |
| 5K For a Cause  |                 | 5:30 P.M.        | NTRP                     |                   |
| NTPUD Fall/Winter Activity Guide release  |                 |                  |                          |                   |
| Lake Tahoe Summit   |                 |                  |                          |                   |
| Walk & Learn Tour - National Ave Water Treatment Plant                            |                 |                  |                          |                   |

**Board of Directors  
Long Range Calendar**

|   |             |                  |                          |                   |
|---|-------------|------------------|--------------------------|-------------------|
| <b>August 12, 2025 Regular Board of Directors Meeting</b>   |             | <b>Committee</b> | <b>D&amp;P Committee</b> | <b>Committees</b> |
| GM Evaluation (Closed session)  |             |                  |                          |                   |
| Public Employee Compensation - GM   |             |                  |                          |                   |
| TTSA Presentation - MBR plant conversion and surplus land   |             |                  |                          |                   |
| Whole Sale Water Agreement with TCPUD   |             |                  |                          |                   |
|   |             |                  |                          |                   |
| <b>September 2025 Dates of Interest</b>   | <b>Date</b> |                  |                          |                   |
| Chalk Art In The Park   |             | 11 A.M.-3 P.M.   | NTRP                     |                   |
| North Tahoe Regional Advisory Council   |             |                  |                          |                   |
| Community Clean-Up Day  |             |                  |                          |                   |
| CSDA Annual Conference  |             |                  |                          |                   |
| PCWA East Slope Board Meeting at the North Tahoe Event Center   |             |                  |                          |                   |
| Placer County Recreation and Park Commission Meeting  |             |                  |                          |                   |
| National Recreation & Parks Association Annual Conference in Orlando, FL.   | 9/16-9/18   |                  |                          |                   |
| <b>September 9, 2025 Regular Board of Directors Meeting</b>   |             | <b>Committee</b> | <b>D&amp;P Committee</b> | <b>Committees</b> |
| California Fair Political Practices Commission Ethics Training (AB 1234) by General Counsel, Joshua Nelson, Best Best & Krieger LLP (Required every two years; Due 9/12/2025) |             |                  |                          |                   |
|   |             |                  |                          |                   |
| <b>October 2025 Dates of Interest</b>   |             |                  |                          |                   |
| The "Bags of Fall" Cornhole Tournament (at the Tahoe Backyard)  |             |                  | Tahoe Backyard           |                   |
| NTCA First Tuesday Breakfast Club   |             |                  |                          |                   |
| End of Construction Season Grading  |             |                  |                          |                   |
| Placer County Board of Supervisors - Meeting in Tahoe   |             |                  |                          |                   |
| Winter Warmth & Wellness  |             | 10 A.M.          | NTEC                     |                   |
| NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting   |             |                  |                          |                   |
| Boys and Girls Club of North Lake Tahoe Harvest Festival & Monster Trunk or Treat   |             | 5 P.M.-8 P.M.    | Boys & Girls Club        |                   |
| National Recreation & Parks Association Conference  |             |                  |                          |                   |
| Clerk/Board Secretary Conference  |             |                  |                          |                   |
| TVRA Boat Launch close for season   |             |                  |                          |                   |
| All-Employee Semi-annual meeting/training/flu shots   |             |                  |                          |                   |
| Board Secretary/Clerk Conference  | 10/27-10/29 |                  |                          |                   |
| <b>October 14, 2025 Regular Board of Directors Meeting</b>  |             | <b>Committee</b> | <b>D&amp;P Committee</b> | <b>Committees</b> |
| Employee Anniversary Awards: Denver Armstrong - 10 years 9/21/25  |             |                  |                          |                   |
| Employee Anniversary Award 10/12/25 - Joe Pomroy - 5 years  |             |                  |                          |                   |
| Employee Anniversary Award 10/18/25 - Toby Robinson - 15 years  |             |                  |                          |                   |
| <b>November 2025 Dates of Interest</b>  | <b>Date</b> |                  |                          |                   |
| Tennis & Pickleball courts close for season   | TBA         |                  | TVRA                     |                   |
| Boys and Girls Club of North Lake Tahoe Community Thanksgiving  |             |                  |                          |                   |

**Board of Directors  
Long Range Calendar**

|   |             |                          |                          |                         |
|---|-------------|--------------------------|--------------------------|-------------------------|
| Community Thanksgiving - NTEC   |             |                          | NTEC                     |                         |
| <b>Wednesday, November 12, 2025 Regular Board of Directors Meeting (Rescheduled to 11/12 due to Veterans Day holiday)</b>   |             | <b>Finance Committee</b> | <b>D&amp;P Committee</b> | <b>Other Committees</b> |
| Review, Discuss, and Consider Approval of Recreation and Parks Commissioner Appointments  |             |                          |                          |                         |
| Water loss presentation   |             |                          |                          |                         |
| Notice of Completion for the Carnelian Woods Service Lateral and Meter Replacement - Phase II   |             |                          | X                        |                         |
| Employee Anniversary Award 11/9/25 - Lori Pommerenck - 5 years  |             |                          |                          |                         |
| <b>December 2025 Dates of Interest</b>  | <b>Date</b> |                          |                          |                         |
| Community Tree Lighting - NTEC  |             |                          |                          |                         |
| Employee Appreciation Party   |             |                          |                          |                         |
| NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting   |             |                          |                          |                         |
| Toys for Tots - NTEC  |             |                          |                          |                         |
| Winter/Spring Activity Guide release  |             |                          |                          |                         |
|   |             |                          |                          |                         |
| <b>December 9, 2025 Regular Board of Directors Meeting</b>  |             | <b>Committee</b>         | <b>D&amp;P Committee</b> | <b>Committees</b>       |
| Review, Discuss, and Possibly Accept the Annual Independent Audit Report of Financial Statements for Fiscal Year 2024-2025 with Presentation by MUN CPAs                      |             |                          |                          |                         |
| Board Organizational matters - Selection of Officers, Board Committee Appointments, Meeting date/time/location  |             |                          |                          |                         |
| Authorize Funding a Portion of the District's CalPERS Unfunded Pension Liability Obligation   |             | X                        |                          |                         |
| <b>Items with dates pending</b>   |             |                          |                          |                         |
| California Fair Political Practices Commission Ethics Training (AB 1234) by General Counsel, Joshua Nelson, Best Best & Krieger LLP (Required every two years; Due 9/12/2025) |             |                          |                          |                         |
| Interagency Agreement with Tahoe Conservancy for Fuels Management for Infrastructure  |             |                          |                          |                         |
| Anti Harrassment Training Workshop for Board (AB1661) (Required every two years; Due September 2026)  |             |                          |                          |                         |
| GM Eval (May-June)  |             |                          |                          |                         |
| Biennial Filing - Amend Conflict of Interest Code September 2026  |             |                          |                          |                         |
| Employee Anniversary Award 10/12/25 - Joe Pomroy - 5 years  |             |                          |                          |                         |
| Employee Anniversary Award 10/18/25 - Toby Robinson - 15 years  |             |                          |                          |                         |
| Employee Anniversary Award 11/9/25 - Lori Pommerenck - 5 years  |             |                          |                          |                         |
| Employee Anniversary Award 12/30/25 - Justin Broglio - 5 years  |             |                          |                          |                         |