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STAFF REPORT

Date: February 21, 2024
To: TRPA Governing Board
From: TRPA Staff
Subject: January Financial Statements, Fiscal Year 2024

Summary and Staff Recommendation:

We are seven months, or 64% of the way into fiscal year 2024. So far, everything is going according to plan. Contract expenditures lag, but that is normal.

Staff recommends acceptance of the January Financial Statements for Fiscal Year 2024.

Required Motion:

In order to accept the Financial Statements, the Governing Board must make the following motion based on the staff report:

- 1) A motion to accept the January 2024 Financial Statements

In order for the motion to pass, an affirmative vote of any eight Board members is required.

Background:

The first seven months (64%) of the fiscal year are now complete. Revenues are 54% of the annual budget, and expenditures are 39% of the budget. Planning Fees are ahead of last year and 6% over the three-year average. Grant revenues are billed in arrears, so they lag, leaving us in a small negative position.

YTD Revenues and Expenses

Revenues are 54% of the budget. TRPA recognizes revenue when billed, so the states' contributions are shown in their entirety. Expenditures over the rest of the fiscal year will offset the revenue received up front. Tahoe Science Council billings account for the remaining unrealized state revenue. Those are cost reimbursement and are billed in arrears. Current Planning fees are ahead of the three-year average. Current Planning Fees are 106% of the average for the prior 3 years and are at 54% of the budget. The annual inflation increase for planning fees was implemented at the end of January and will start showing up in February. AIS fees are 62% of the budget. Shoreline fees are 35% of the budget, but buoy renewal fees are not due until June. We did bill TKPOA for their mooring fees and that is why Shoreline is so high at this point in the year. Grants revenues are at 25% of the budget. Two major EIP grants from the

US Forest Service have been slow to ramp up, bringing all these numbers down. We forecast \$3.2M in contract expenditures against those grants, but none of that has been spent yet. We still have not billed all our Transportation grants for the 2nd quarter.

Expenditures are 33% of the budget. Compensation expenses are at 54% of the annual budget, which is expected due to vacancies. We have filled our Legal vacancies. Contract expenses have risen to 28% of the budget and will continue to close the gap in the months ahead. This is held back by the USFS grants. Our debt service payment in December included both principle and capital, so it amounts to 70% of the budget. An interest payment is due in June.

Year to date we have taken in \$1.3M in mitigation fees and disbursed \$0.9M through the end of January. We transferred \$3.7M in Excess Coverage Mitigation Fees to CTC in February, and that will show up in next month's reports.

Tahoe Regional Planning Agency
Fiscal YTD January 2024

| Revenue | State & Local | Fees | Grants | Total |
|-----------------------|--------------------------|------------------|------------------|-------------------|
| Fees for Service | 11,200 | 2,760,505 | | 2,771,705 |
| Grants | 425 | 22,149 | 3,355,574 | 3,378,148 |
| State Revenue | 8,070,087 | | 83,496 | 8,153,584 |
| Local Revenue | 150,000 | | | 150,000 |
| Rent Revenue | | 201,548 | | 201,548 |
| Other Revenue | 106,078 | 7,101 | | 113,178 |
| TRPA Rent Revenue | | 401,905 | | 401,905 |
| Revenue Total | 8,337,790 | 3,393,208 | 3,439,070 | 15,170,068 |
| Expenses | | | | |
| Compensation | 2,757,853 | 1,299,272 | 724,139 | 4,781,264 |
| Contracts | 1,114,630 | 787,474 | 2,719,528 | 4,621,633 |
| Financing | (350) | 434,487 | | 434,137 |
| Other | 480,705 | 168,217 | 56,257 | 705,179 |
| Rent | 423,235 | 12,758 | | 435,993 |
| A&O/Transfers | (886,253) | 604,327 | 281,749 | (177) |
| Expenses Total | 3,889,820 | 3,306,536 | 3,781,673 | 10,978,029 |
| Net | 4,447,970 | 86,672 | (342,603) | 4,192,039 |

* Excludes mitigation funds

TRPA Balance Sheet

TRPA's Balance Sheet remains strong due to billing both State's contributions at the beginning of the fiscal year. Nevada's contribution was received in August and California funds were received in September. TRPA spends down the annual state funds throughout the fiscal year. Total assets

decreased by \$0.1M with Grant billings mostly offsetting expenditures. Liabilities increased by \$0.6M due to increased collection of mitigation funds. Net assets are \$27.3M, mostly due to having the state funds on hand at the beginning of the fiscal year plus \$9.0M of Mitigation and Securities deposits and \$3.8M of Grants.

Tahoe Regional Planning Agency

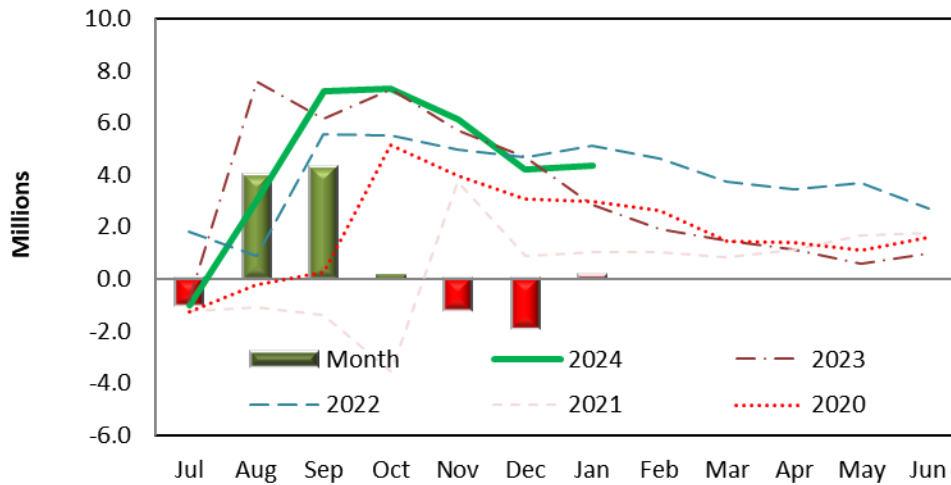
Balance Sheet @1-31-24

| | TRPA | Grants | Trust | Total |
|--------------------------|-------------------|------------------|-------------------|-------------------|
| Cash & Invest | 9,873,711 | 3,031,495 | 23,472,115 | 36,377,321 |
| A/R | 215,397 | 817,001 | | 1,032,398 |
| Current Assets | 160,753 | | | 160,753 |
| LT Assets | 8,313,592 | | | 8,313,592 |
| Total Assets | 18,563,453 | 3,848,496 | 23,472,115 | 45,884,064 |
| A/P | 13,616 | (4,001) | | 9,615 |
| Benefits | 989,143 | | | 989,143 |
| Deferred Rev | 54,459 | 42,091 | | 96,550 |
| Deposits | 154,024 | 2,845 | | 156,869 |
| LT Debt | 7,972,000 | | | 7,972,000 |
| Mitigation | | | 1,585,463 | 1,585,463 |
| Securities | | | 7,458,988 | 7,458,988 |
| Total Liabilities | 9,183,242 | 40,934 | 9,044,451 | 18,268,628 |
| Net Position | 9,380,211 | 3,807,561 | 14,427,664 | 27,615,436 |

Cash Flow

Net Cash flow was a positive \$0.1M for the month. Cash receipts totaled \$2.1M, \$1.5M from Grant billings and the balance from planning fees. Disbursements were \$2.0M, 10% higher than the five-year average for January. Increased funding from LTRA is driving this.

Monthly/Cumulative Cash Flow



When reading the detailed reports (attached), be aware that fund balances may not be intuitive. Negative balances mean revenues exceeded expenses. Positive fund balance occurs when expenses exceed revenue. This reflects the formatting in our accounting system.

Contact Information:

For questions regarding this agenda item, please contact Chris Keillor at (775) 589-5222 or ckeillor@trpa.gov.

To submit a written public comment, email publiccomment@trpa.gov with the appropriate agenda item in the subject line. Written comments received by 4 p.m. the day before a scheduled public meeting will be distributed and posted to the TRPA website before the meeting begins. TRPA does not guarantee written comments received after 4 p.m. the day before a meeting will be distributed and posted in time for the meeting.

Attachment:

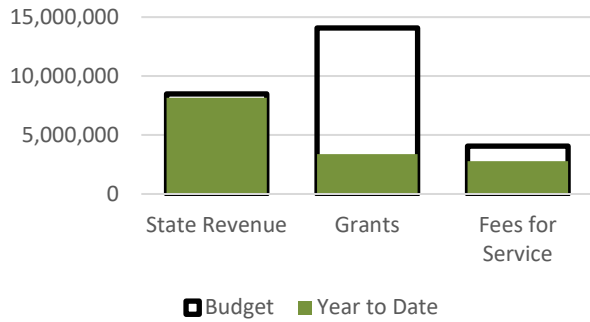
- A. January Financial Statements

Attachment A

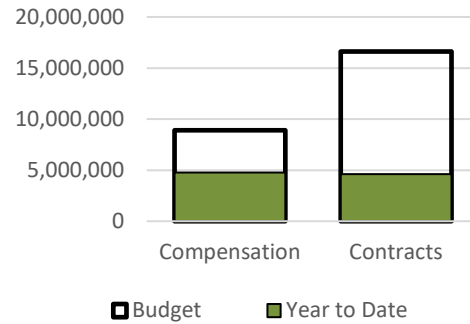
January Financial Statements

Tahoe Regional Planning Agency
Fiscal YTD January 2024

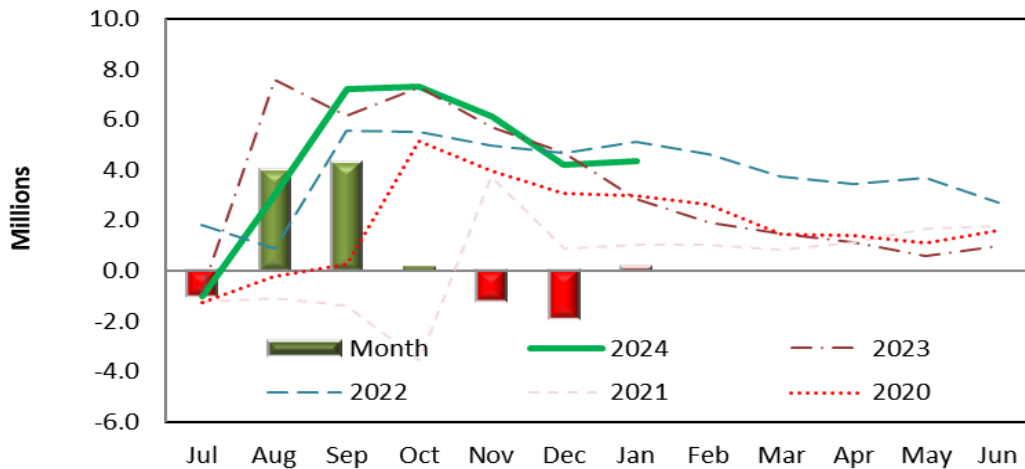
Revenue



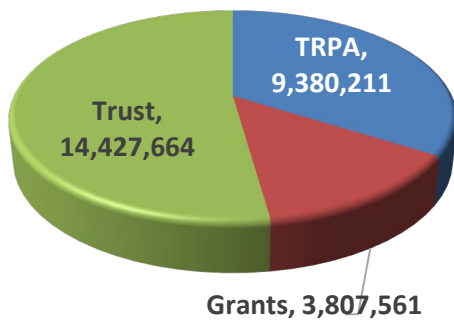
Expenditures



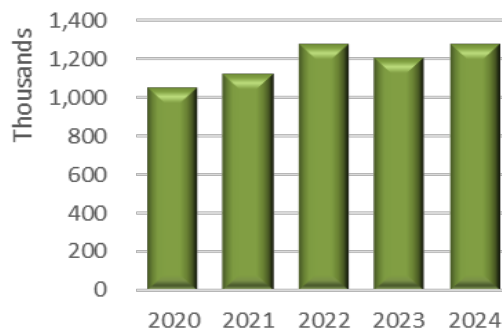
Monthly/Cumulative Cash Flow



Net Position



YTD Planning Fees



Tahoe Regional Planning Agency
Actuals vs. Budget by Program
Fiscal YTD January 2024

| TRPA Totals | Ann Budget | YTD | Remaining | % Spent |
|--------------------|-------------------|------------------|--------------------|----------------|
| Revenue | | | | |
| State Revenue | 8,479,456 | 8,153,584 | 325,872 | 96% |
| Grants | 14,069,747 | 3,378,148 | 10,691,599 | 24% |
| Fees for Service | 4,069,663 | 2,771,705 | 1,297,958 | 68% |
| Local Revenue | 150,000 | 150,000 | | 100% |
| Rent Revenue | 329,623 | 201,548 | 128,075 | 61% |
| TRPA Rent Revenue | 688,980 | 401,905 | 287,075 | 58% |
| Other Revenue | 100,000 | 113,178 | 13,178 | 113% |
| Revenue Total | 27,887,469 | 15,170,068 | 12,717,401 | 54% |
| Expenses | | | | |
| Compensation | 8,901,175 | 4,781,264 | 4,119,911 | 54% |
| Contracts | 16,618,623 | 4,621,633 | 11,996,990 | 28% |
| Financing | 620,260 | 434,137 | 186,122 | 70% |
| Rent | 788,525 | 435,993 | 352,532 | 55% |
| Other | 1,293,388 | 767,455 | 525,934 | 59% |
| A&O/Transfers | 13,838 | 177 | 13,661 | 1% |
| Expenses Total | 28,208,133 | 11,040,304 | 17,167,828 | 39% |
| TRPA Net | (320,664) | 4,129,763 | (4,450,427) | |

Agency Mgmt

| | | | | |
|------------------------|------------------|------------------|--------------------|-------|
| Revenue | | | | |
| Fees for Service | | 11,200 | 11,200 | |
| Grants | 50,000 | 20,049 | 29,951 | 40% |
| State Revenue | 7,262,571 | 7,179,000 | 83,571 | 99% |
| Other Revenue | 100,000 | 106,078 | 6,078 | 106% |
| Local Revenue | 150,000 | 150,000 | | 100% |
| Revenue Total | 7,562,571 | 7,466,327 | 96,244 | 99% |
| Expenses | | | | |
| Compensation | 2,532,724 | 1,362,584 | 1,170,140 | 54% |
| Contracts | 272,180 | 102,030 | 170,151 | 37% |
| Financing | 74 | 244 | 318 | -330% |
| Rent | 2,249 | 2,586 | 337 | 115% |
| Other | 270,138 | 124,299 | 145,839 | 46% |
| Expenses Total | 3,077,365 | 1,591,255 | 1,486,110 | 52% |
| Agency Mgmt Net | 4,485,206 | 5,875,072 | (1,389,866) | |

| | Ann Budget | YTD | Remaining | |
|-------------------------|--------------------|------------------|--------------------|------|
| Current Planning | | | | |
| Revenue | | | | |
| Fees for Service | 3,111,616 | 2,164,319 | 947,297 | 70% |
| Grants | | 2,100 | 2,100 | |
| State Revenue | 124,000 | 124,000 | | 100% |
| Other Revenue | | 5,204 | 5,204 | |
| Revenue Total | 3,235,616 | 2,295,623 | 939,994 | 71% |
| Expenses | | | | |
| Compensation | 2,260,876 | 1,259,664 | 1,001,212 | 56% |
| Contracts | 831,825 | 586,255 | 245,569 | 70% |
| Financing | 57,611 | 30,489 | 27,122 | 53% |
| Other | 96,392 | 26,861 | 69,531 | 28% |
| A&O/Transfers | 1,230,030 | 580,875 | 649,156 | |
| Expenses Total | 4,476,733 | 2,484,142 | 1,992,590 | 55% |
| Curr Plan Net | (1,241,117) | (188,520) | (1,052,597) | |

Envir. Imp.

| | | | | |
|--------------------|------------------|----------------|------------------|------|
| Revenue | | | | |
| Fees for Service | 958,047 | 596,187 | 361,861 | 62% |
| Grants | 9,705,911 | 2,126,387 | 7,579,524 | 22% |
| State Revenue | 750,000 | 750,000 | | 100% |
| Revenue Total | 11,413,958 | 3,472,574 | 7,941,385 | 30% |
| Expenses | | | | |
| Compensation | 1,247,248 | 764,028 | 483,220 | 61% |
| Contracts | 10,253,453 | 2,327,909 | 7,925,544 | 23% |
| Financing | 15,000 | 10,461 | 4,539 | 70% |
| Rent | 94,769 | 25,950 | 68,819 | 27% |
| Other | 180,795 | 54,410 | 126,384 | 30% |
| A&O/Transfers | 247,529 | 99,088 | 148,442 | |
| Expenses Total | 12,038,794 | 3,281,846 | 8,756,949 | 27% |
| Env Imp Net | (624,836) | 190,728 | (815,564) | |

| | Ann Budget | YTD | Remaining | |
|------------------|------------------|------------------|------------------|------------|
| L RTP | | | | |
| Revenue | | | | |
| Grants | 3,515,979 | 738,845 | 2,777,134 | 21% |
| Fees for Service | | | | |
| Other Revenue | | | | |
| Revenue Total | <u>3,515,979</u> | <u>738,845</u> | <u>2,777,134</u> | <u>21%</u> |
| Expenses | | | | |
| Compensation | 1,458,098 | 697,910 | 760,188 | 48% |
| Contracts | 2,305,702 | 246,760 | 2,058,942 | 11% |
| Rent | 2,527 | | 2,527 | |
| Other | 33,860 | 91,355 | 57,495 | 270% |
| A&O/Transfers | 512,242 | 205,597 | 306,645 | |
| Expenses Total | <u>4,312,428</u> | <u>1,241,621</u> | <u>3,070,807</u> | <u>29%</u> |

| | | | | |
|------------------|------------------|------------------|------------------|--|
| L RTP Net | (796,449) | (502,776) | (293,674) | |
|------------------|------------------|------------------|------------------|--|

| | | | | |
|------------------|------------------|------------------|------------------|------------|
| R & A | | | | |
| Revenue | | | | |
| Grants | 797,857 | 490,766 | 307,090 | 62% |
| State Revenue | 342,885 | 100,584 | 242,301 | 29% |
| Revenue Total | <u>1,140,742</u> | <u>591,350</u> | <u>549,392</u> | <u>52%</u> |
| Expenses | | | | |
| Compensation | 1,157,439 | 639,145 | 518,294 | 55% |
| Contracts | 2,328,603 | 818,107 | 1,510,496 | 35% |
| Other | 16,165 | 4,097 | 12,068 | 25% |
| A&O/Transfers | 2,001 | 517 | 1,484 | 26% |
| Expenses Total | <u>3,504,207</u> | <u>1,461,865</u> | <u>2,042,342</u> | <u>42%</u> |

| | | | | |
|----------------------|--------------------|------------------|--------------------|--|
| R & A Net | (2,363,465) | (870,515) | (1,492,951) | |
|----------------------|--------------------|------------------|--------------------|--|

| | Ann Budget | YTD | Remaining | |
|---------------------------|--------------------|------------------|------------------|-----|
| Infrastructure | | | | |
| Revenue | | | | |
| Other Revenue | | 1,897 | 1,897 | |
| Rent Revenue | 329,623 | 201,548 | 128,075 | 61% |
| TRPA Rent Revenue | 688,980 | 401,905 | 287,075 | 58% |
| Revenue Total | 1,018,603 | 605,349 | 413,253 | 59% |
| Expenses | | | | |
| Compensation | 101,607 | 57,933 | 43,675 | 57% |
| Contracts | 626,860 | 210,573 | 416,287 | 34% |
| Financing | 547,575 | 393,432 | 154,143 | 72% |
| Rent | 688,980 | 401,905 | 287,075 | 58% |
| Other | 555,859 | 404,159 | 151,700 | 73% |
| Expenses Total | 2,520,881 | 1,468,001 | 1,052,880 | 58% |
| Infrastructure Net | (1,502,279) | (862,652) | | |

Other

| | | | |
|----------------|-----------|---------|-----------|
| Expenses | | | |
| A&O/Transfers | 2,005,640 | 886,253 | 1,119,388 |
| Expenses Total | 2,005,640 | 886,253 | 1,119,388 |

TRPA Selected Current Planning Fees

Fiscal YTD January 2024

| Fee Type | 2021 | 2022 | 2023 | 2024 | This year vs. Last 3 Years |
|---------------|------------------|------------------|------------------|------------------|-------------------------------|
| RESIDENTIAL | 237,846 | 289,512 | 321,811 | 209,259 | (73,797) |
| SHOREZONE | 93,655 | 98,035 | 36,508 | 152,964 | 76,898 |
| OTHER_REV | 100,780 | 123,061 | 124,223 | 151,187 | 35,166 |
| REVISIONS | 54,312 | 47,471 | 61,030 | 97,728 | 43,457 |
| COMMERCL_TA | 43,579 | 79,992 | 58,145 | 77,538 | 16,966 |
| ALLOCATION | 57,290 | 58,195 | 54,535 | 72,877 | 16,204 |
| TREE_RMVL | 58,577 | 53,825 | 45,058 | 58,548 | 6,061 |
| LAND_CHALL | 89,131 | 35,462 | 26,598 | 56,709 | 6,312 |
| FULL_SITE | 45,453 | 53,663 | 47,000 | 49,262 | 556 |
| SECURITIES | 24,514 | 32,199 | 47,340 | 44,466 | 9,782 |
| RECR_PUBLIC | 30,406 | 37,923 | 38,287 | 44,201 | |
| GENERAL | 92,201 | 86,597 | 79,381 | 41,395 | |
| LAND_CAP | 12,100 | 8,057 | 12,537 | 24,945 | 14,047 |
| MOORING | 21,354 | 101,943 | 52,990 | 24,803 | (33,959) |
| GRADE_EXCEPT | 20,496 | 26,034 | 21,012 | 24,388 | 1,874 |
| SOILS_HYDRO | 15,060 | 26,367 | 18,014 | 19,437 | (377) |
| ENFORCEMNT | 44,922 | 32,233 | 11,273 | 17,806 | (11,669) |
| IPES | 12,540 | 8,894 | 15,101 | 15,416 | |
| VB_COVERAGE | 10,338 | 6,445 | 7,593 | 11,394 | |
| VB_USE | 2,892 | 1,986 | 8,368 | 10,764 | |
| STD2 | | | 34,731 | 8,533 | |
| ENVIRONMENT | | | | 8,280 | 8,280 |
| LLADJ_ROW | 5,140 | 7,256 | 20,285 | 7,550 | (3,344) |
| QUAL_EXEMPT | 5,278 | 4,321 | 6,130 | 7,399 | 2,156 |
| GRADING | 7,663 | 7,688 | 7,376 | 7,024 | (552) |
| TEMP_USE | 1,846 | 2,853 | 5,005 | 5,420 | 2,185 |
| PRE-APP | 2,185 | 4,370 | 9,006 | 5,130 | (57) |
| TRANS_DEV | 15,015 | 9,067 | 5,450 | 5,004 | (4,840) |
| PARTIAL_SITE | 5,768 | 5,534 | 4,460 | 3,526 | (1,728) |
| CONSTR_EXT | 2,114 | 2,418 | 2,404 | 3,407 | |
| SUBDIV_EXIST | | 3,329 | 1,119 | 2,999 | |
| QE SHOREZONE | 3,399 | 5,088 | 2,697 | 2,904 | (824) |
| SIGNS | 2,918 | 3,356 | 1,731 | 2,097 | (571) |
| HISTORIC | 1,105 | | 1,198 | 1,297 | 529 |
| RES_DRIVE | 600 | 0 | 651 | 940 | 523 |
| LMTD_INCENT | 357 | 368 | 756 | 840 | 346 |
| SCENIC_ASSES | | 546 | | 483 | 301 |
| UNDRGRD_TANK | 1,628 | 419 | 882 | 478 | (498) |
| CONVERSION | 305 | 645 | 331 | 358 | (69) |
| STD | (602) | 13,512 | 5,344 | 0 | (6,085) |
| MONITORING | | (2,500) | 5,000 | | (833) |
| CEP | | | 4,995 | | (1,665) |
| NOTE_APPEAL | 3,968 | 3,066 | 3,228 | | (3,421) |
| Totals | 1,126,133 | 1,279,227 | 1,209,583 | 1,278,755 | 73,774 |

106%

TRPA Detailed Financials
Fiscal YTD January 2024

| Row Labels | Ann Budget | YTD | Remaining | Percent Spent |
|-------------------------|--------------------|--------------------|-----------------|---------------|
| Agency Mgmt | | | | |
| GF Revenue | | | | |
| Revenue | | | | |
| Fees for Service | - | (11,200) | 11,200 | |
| State Revenue | (7,262,571) | (7,179,000) | (83,571) | 98.8% |
| Local Revenue | (150,000) | (150,000) | 0 | 100.0% |
| Other Revenue | (100,000) | (106,078) | 6,078 | |
| Revenue Total | (7,512,571) | (7,446,278) | (66,293) | 99.1% |
| GF Revenue Total | (7,512,571) | (7,446,278) | (66,293) | 99.1% |
| Gov Board | | | | |
| Expenses | | | | |
| Contracts | - | 16,838 | (16,838) | |
| Other | 26,038 | 13,621 | 12,416 | 52.3% |
| Rent | 2,249 | 2,500 | (251) | 111.2% |
| Expenses Total | 28,287 | 32,959 | (4,672) | 116.5% |
| Gov Board Total | 28,287 | 32,959 | (4,672) | 116.5% |
| Executive | | | | |
| Expenses | | | | |
| Compensation | 913,969 | 570,753 | 343,216 | 62.4% |
| Other | 12,803 | 13,936 | (1,133) | 108.8% |
| Expenses Total | 926,773 | 584,690 | 342,083 | 63.1% |
| Executive Total | 926,773 | 584,690 | 342,083 | 63.1% |
| Legal | | | | |
| Expenses | | | | |
| Compensation | 489,553 | 179,116 | 310,437 | 36.6% |
| Contracts | 123,319 | 17,579 | 105,740 | 14.3% |
| Other | 6,920 | 4,813 | 2,106 | 69.6% |
| Expenses Total | 619,792 | 201,508 | 418,284 | 32.5% |
| Legal Total | 619,792 | 201,508 | 418,284 | 32.5% |
| Communications | | | | |
| Expenses | | | | |
| Compensation | 390,061 | 158,810 | 231,251 | 40.7% |
| Contracts | 30,000 | 0 | 30,000 | 0.0% |
| Other | 61,607 | 19,085 | 42,522 | 31.0% |
| Rent | - | 86 | (86) | |
| Expenses Total | 481,668 | 177,981 | 303,687 | 37.0% |

TRPA Detailed Financials
Fiscal YTD January 2024

| Row Labels | Ann Budget | YTD | Remaining | Percent Spent |
|-------------------------------|--------------------|--------------------|------------------|---------------|
| Communications Total | 481,668 | 177,981 | 303,687 | 37.0% |
| Finance | | | | |
| Revenue | | | | |
| Financing | (100) | (350) | 250 | |
| Revenue Total | (100) | (350) | 250 | |
| Expenses | | | | |
| Compensation | 461,504 | 291,025 | 170,479 | 63.1% |
| Contracts | 54,115 | 23,300 | 30,815 | 43.1% |
| Other | 3,259 | 2,825 | 434 | 86.7% |
| Expenses Total | 518,878 | 317,149 | 201,728 | 61.1% |
| Finance Total | 518,778 | 316,799 | 201,978 | 61.1% |
| HR | | | | |
| Expenses | | | | |
| Compensation | 277,636 | 162,881 | 114,755 | 58.7% |
| Contracts | 64,746 | 44,313 | 20,433 | 68.4% |
| Other | 82,592 | 31,474 | 51,118 | 38.1% |
| Expenses Total | 424,975 | 238,668 | 186,307 | 56.2% |
| HR Total | 424,975 | 238,668 | 186,307 | 56.2% |
| Agency Mgmt Total | (4,512,299) | (5,893,673) | 1,381,374 | 130.6% |
| Current Planning | | | | |
| Current Planning | | | | |
| Revenue | | | | |
| Fees for Service | (2,415,068) | (1,291,498) | (1,123,570) | 53.5% |
| Revenue Total | (2,415,068) | (1,291,498) | (1,123,570) | 53.5% |
| Expenses | | | | |
| Compensation | 1,636,795 | 933,784 | 703,011 | 57.0% |
| Contracts | 342,970 | 219,964 | 123,006 | 64.1% |
| Financing | 49,087 | 27,529 | 21,557 | 56.1% |
| Other | 5,485 | 3,846 | 1,638 | 70.1% |
| A&O/Transfers | 912,022 | 446,128 | 465,894 | 48.9% |
| Expenses Total | 2,946,358 | 1,631,251 | 1,315,107 | 55.4% |
| Current Planning Total | 531,290 | 339,753 | 191,537 | 63.9% |
| Current Planning Reimbursed | | | | |

TRPA Detailed Financials
Fiscal YTD January 2024

| Row Labels | Ann Budget | YTD | Remaining | Percent Spent |
|------------------------------------------|------------------|------------------|------------------|---------------|
| Revenue | | | | |
| Fees for Service | (200,000) | (635,751) | 435,751 | 317.9% |
| Revenue Total | (200,000) | (635,751) | 435,751 | 317.9% |
| Expenses | | | | |
| Contracts | 200,000 | 235,798 | (35,798) | 117.9% |
| Expenses Total | 200,000 | 235,798 | (35,798) | 117.9% |
| Current Planning Reimbursed Total | - | (399,953) | 399,953 | |
| Code Enforcement | | | | |
| Expenses | | | | |
| Compensation | 393,182 | 235,722 | 157,460 | 60.0% |
| Other | 7,889 | 1,425 | 6,464 | 18.1% |
| A&O/Transfers | 219,081 | 113,422 | 105,659 | 51.8% |
| Expenses Total | 620,151 | 350,568 | 269,583 | 56.5% |
| Code Enforcement Total | 620,151 | 350,568 | 269,583 | 56.5% |
| Boat Crew | | | | |
| Revenue | | | | |
| State Revenue | (124,000) | (124,000) | 0 | 100.0% |
| Revenue Total | (124,000) | (124,000) | 0 | 100.0% |
| Expenses | | | | |
| Compensation | 53,356 | 46,955 | 6,401 | 88.0% |
| Other | 50,055 | 19,645 | 30,410 | 39.2% |
| Rent | - | 2,813 | (2,813) | |
| Expenses Total | 103,411 | 69,413 | 33,998 | 67.1% |
| Boat Crew Total | (20,589) | (54,587) | 33,998 | |
| Settlements | | | | |
| Revenue | | | | |
| Fees for Service | (150,000) | 0 | (150,000) | 0.0% |
| Grants | - | (2,100) | 2,100 | |
| Revenue Total | (150,000) | (2,100) | (147,900) | 1.4% |
| Expenses | | | | |
| Contracts | 159,000 | 82,351 | 76,649 | 51.8% |
| Other | 20,600 | 0 | 20,600 | 0.0% |
| Expenses Total | 179,600 | 82,351 | 97,249 | 45.9% |
| Settlements Total | 29,600 | 80,251 | (50,651) | 271.1% |

TRPA Detailed Financials
Fiscal YTD January 2024

| Row Labels | Ann Budget | YTD | Remaining | Percent Spent |
|-------------------------------------------|------------------|-----------------|------------------|---------------|
| Legal - Direct or Disallowed | | | | |
| Revenue | | | | |
| Fees for Service | - | (67,648) | 67,648 | |
| Revenue Total | - | (67,648) | 67,648 | |
| Expenses | | | | |
| Contracts | - | 3,709 | (3,709) | |
| Fees for Service | - | 8,732 | (8,732) | |
| Expenses Total | - | 12,440 | (12,440) | |
| Legal - Direct or Disallowed Total | - | (55,208) | 55,208 | |
| Shorezone | | | | |
| Revenue | | | | |
| Fees for Service | (346,548) | (178,153) | (168,395) | 51.4% |
| Other Revenue | - | (5,204) | 5,204 | |
| Revenue Total | (346,548) | (183,357) | (163,191) | 52.9% |
| Expenses | | | | |
| Compensation | 177,543 | 43,203 | 134,340 | 24.3% |
| Contracts | 129,855 | 44,434 | 85,420 | 34.2% |
| Financing | 8,524 | 2,959 | 5,565 | 34.7% |
| Other | 12,363 | 1,945 | 10,418 | 15.7% |
| Rent | - | 2,739 | (2,739) | |
| A&O/Transfers | 98,927 | 21,324 | 77,603 | 21.6% |
| Expenses Total | 427,212 | 116,604 | 310,607 | 27.3% |
| Shorezone Total | 80,664 | (66,752) | 147,416 | -82.8% |
| Current Planning Total | 1,241,117 | 194,072 | 1,047,045 | 15.6% |
| Envir. Imp. | | | | |
| Env. Improv. | | | | |
| Expenses | | | | |
| Compensation | 649,229 | 449,587 | 199,643 | 69.2% |
| Contracts | 21,855 | 1,960 | 19,895 | 9.0% |
| Other | 14,131 | 1,960 | 12,171 | 13.9% |
| Expenses Total | 685,215 | 453,506 | 231,709 | 66.2% |
| Env. Improv. Total | 685,215 | 453,506 | 231,709 | 66.2% |
| USFS LTRA Ski Run Marina | | | | |
| Revenue | | | | |

TRPA Detailed Financials
Fiscal YTD January 2024

| Row Labels | Ann Budget | YTD | Remaining | Percent Spent |
|---------------------------------------------|-----------------|---------------|-----------------|---------------|
| Grants | (194,816) | (19,303) | (175,513) | 9.9% |
| Revenue Total | (194,816) | (19,303) | (175,513) | 9.9% |
| Expenses | | | | |
| Compensation | 44,835 | 2,372 | 42,463 | 5.3% |
| Contracts | 125,000 | 16,382 | 108,618 | 13.1% |
| A&O/Transfers | 24,982 | 1,046 | 23,936 | 4.2% |
| Expenses Total | 194,816 | 19,799 | 175,017 | 10.2% |
| USFS LTRA Ski Run Marina Total | 0 | 496 | (496) | |
| BMP Enforcement in NV (NV 319) | | | | |
| Revenue | | | | |
| Grants | (62,114) | (1,090) | (61,024) | 1.8% |
| Revenue Total | (62,114) | (1,090) | (61,024) | 1.8% |
| Expenses | | | | |
| Compensation | 1,566 | 1,571 | (5) | 100.3% |
| Contracts | 60,000 | 0 | 60,000 | 0.0% |
| A&O/Transfers | 548 | 283 | 265 | 51.6% |
| Expenses Total | 62,114 | 1,853 | 60,261 | 3.0% |
| BMP Enforcement in NV (NV 319) Total | 0 | 763 | (763) | |
| Stormwater Planning Support | | | | |
| Revenue | | | | |
| Fees for Service | (61,100) | (40,406) | (20,694) | 66.1% |
| Revenue Total | (61,100) | (40,406) | (20,694) | 66.1% |
| Expenses | | | | |
| Compensation | - | 46,553 | (46,553) | |
| Other | 721 | 0 | 721 | 0.0% |
| A&O/Transfers | - | 23,452 | (23,452) | |
| Expenses Total | 721 | 70,005 | (69,284) | |
| Stormwater Planning Support Total | (60,379) | 29,599 | (89,978) | -49.0% |
| Lahontan Caldor Fire Monitoring | | | | |
| Revenue | | | | |
| Grants | (99,639) | (404) | (99,235) | 0.4% |
| Revenue Total | (99,639) | (404) | (99,235) | 0.4% |
| Expenses | | | | |
| Compensation | 2,305 | 404 | 1,901 | 17.5% |

TRPA Detailed Financials
Fiscal YTD January 2024

| Row Labels | Ann Budget | YTD | Remaining | Percent Spent |
|----------------------------------------------|--------------------|-----------------|--------------------|---------------|
| Contracts | 97,333 | 0 | 97,333 | 0.0% |
| A&O/Transfers | - | 0 | 0 | |
| Expenses Total | 99,639 | 404 | 99,234 | 0.4% |
| Lahontan Caldor Fire Monitoring Total | | | | |
| | (0) | 0 | (0) | |
| USFS LTRA Forest Health | | | | |
| Revenue | | | | |
| Grants | (1,631,476) | (23,546) | (1,607,930) | 1.4% |
| Revenue Total | (1,631,476) | (23,546) | (1,607,930) | 1.4% |
| Expenses | | | | |
| Compensation | 52,380 | 7,735 | 44,645 | 14.8% |
| Contracts | 1,549,909 | 0 | 1,549,909 | 0.0% |
| A&O/Transfers | 29,186 | 58 | 29,129 | 0.2% |
| Expenses Total | 1,631,476 | 7,793 | 1,623,683 | 0.5% |
| USFS LTRA Forest Health Total | | | | |
| | (0) | (15,753) | 15,753 | |
| USFS LTRA BMP | | | | |
| Revenue | | | | |
| Grants | - | (19,596) | 19,596 | |
| Revenue Total | - | (19,596) | 19,596 | |
| Expenses | | | | |
| Compensation | 24,689 | 643 | 24,046 | 2.6% |
| Contracts | 1,699,962 | 0 | 1,699,962 | 0.0% |
| Grants | (1,738,407) | 0 | (1,738,407) | 0.0% |
| A&O/Transfers | 13,757 | 4,173 | 9,584 | 30.3% |
| Expenses Total | 0 | 4,816 | (4,815) | |
| USFS LTRA BMP Total | | | | |
| | 0 | (14,780) | 14,780 | |
| EPA Green Infrastructure Watershed | | | | |
| Revenue | | | | |
| Grants | (34,695) | (16,970) | (17,725) | 48.9% |
| Revenue Total | (34,695) | (16,970) | (17,725) | 48.9% |
| Expenses | | | | |
| Compensation | 9,437 | 1,412 | 8,024 | 15.0% |
| Contracts | 20,000 | 15,515 | 4,485 | 77.6% |
| A&O/Transfers | 5,258 | 521 | 4,738 | 9.9% |
| Expenses Total | 34,695 | 17,448 | 17,247 | 50.3% |

TRPA Detailed Financials
Fiscal YTD January 2024

| Row Labels | Ann Budget | YTD | Remaining | Percent Spent |
|-------------------------------------------------|------------------|----------------|------------------|---------------|
| EPA Green Infrastructure Watershed Total | (0) | 478 | (478) | |
| Envir. Imp. Total | 624,836 | 454,310 | 170,526 | |
| L RTP | | | | |
| Long Range & Transp. Planning | | | | |
| Expenses | | | | |
| Compensation | 279,976 | 162,245 | 117,731 | 57.9% |
| Contracts | 328,408 | 30,500 | 297,908 | 9.3% |
| Other | 8,777 | 2,648 | 6,129 | 30.2% |
| Rent | 2,527 | 0 | 2,527 | 0.0% |
| Expenses Total | 619,687 | 195,392 | 424,295 | 31.5% |
| Long Range & Transp. Planning Total | 619,687 | 195,392 | 424,295 | 31.5% |
| TMPO | | | | |
| Expenses | | | | |
| Contracts | 155,729 | 233 | 155,496 | 0.1% |
| Other | 21,034 | 32,489 | (11,455) | 154.5% |
| Expenses Total | 176,763 | 32,722 | 144,041 | 18.5% |
| TMPO Total | 176,763 | 32,722 | 144,041 | 18.5% |
| L RTP Total | 796,450 | 228,115 | 568,335 | |
| R & A | | | | |
| Research & Analysis | | | | |
| Expenses | | | | |
| Compensation | 1,112,391 | 630,942 | 481,448 | 56.7% |
| Contracts | 1,237,942 | 284,133 | 953,809 | 23.0% |
| Other | 13,133 | 3,591 | 9,542 | 27.3% |
| Expenses Total | 2,363,466 | 918,667 | 1,444,799 | 38.9% |
| Research & Analysis Total | 2,363,466 | 918,667 | 1,444,799 | 38.9% |
| Nearshore Trib Monitoring (Lahontan) | | | | |
| Revenue | | | | |
| Grants | (128,223) | (145,139) | 16,916 | 113.2% |
| Revenue Total | (128,223) | (145,139) | 16,916 | 113.2% |
| Expenses | | | | |
| Compensation | 2,305 | 1,346 | 960 | 58.4% |
| Contracts | 125,918 | 85,508 | 40,410 | 67.9% |
| A&O/Transfers | - | 0 | 0 | |

TRPA Detailed Financials
Fiscal YTD January 2024

| Row Labels | Ann Budget | YTD | Remaining | Percent Spent |
|---------------------------------------------------|------------|-----------------|---------------|---------------|
| Expenses Total | 128,223 | 86,854 | 41,370 | 67.7% |
| Nearshore Trib Monitoring (Lahontan) Total | 0 | (58,285) | 58,286 | |
| Lake Tahoe West GIS Support | | | | |
| Revenue | | | | |
| State Revenue | (201,422) | (83,496) | (117,926) | 41.5% |
| Revenue Total | (201,422) | (83,496) | (117,926) | 41.5% |
| Expenses | | | | |
| Contracts | 201,422 | 76,370 | 125,052 | 37.9% |
| Other | - | 25 | (25) | |
| Expenses Total | 201,422 | 76,396 | 125,026 | 37.9% |
| Lake Tahoe West GIS Support Total | - | (7,100) | 7,100 | |
| Lahontan Lakewide Survey | | | | |
| Revenue | | | | |
| Grants | (207,057) | (86,435) | (120,622) | 41.7% |
| Revenue Total | (207,057) | (86,435) | (120,622) | 41.7% |
| Expenses | | | | |
| Compensation | 3,590 | 495 | 3,095 | 13.8% |
| Contracts | 204,752 | 86,117 | 118,635 | 42.1% |
| A&O/Transfers | (1,285) | (177) | (1,108) | 13.8% |
| Expenses Total | 207,057 | 86,435 | 120,622 | 41.7% |
| Lahontan Lakewide Survey Total | (0) | 0 | (0) | |
| Climate Impacts on Alpine Lake | | | | |
| Revenue | | | | |
| Grants | (48,000) | 0 | (48,000) | 0.0% |
| Revenue Total | (48,000) | 0 | (48,000) | 0.0% |
| Expenses | | | | |
| Contracts | 45,714 | 0 | 45,714 | 0.0% |
| A&O/Transfers | 2,286 | 0 | 2,286 | 0.0% |
| Expenses Total | 47,999 | 0 | 47,999 | 0.0% |
| Climate Impacts on Alpine Lake Total | (0) | 0 | (0) | 0.0% |
| NDEP Nearshore Algal Monitoring | | | | |
| Revenue | | | | |
| Grants | (32,000) | (19,072) | (12,928) | 59.6% |

TRPA Detailed Financials
Fiscal YTD January 2024

| Row Labels | Ann Budget | YTD | Remaining | Percent Spent |
|----------------------------------------------|------------------|------------------|------------------|---------------|
| Revenue Total | (32,000) | (19,072) | (12,928) | 59.6% |
| Expenses | | | | |
| Contracts | 32,000 | 19,072 | 12,928 | 59.6% |
| Expenses Total | 32,000 | 19,072 | 12,928 | 59.6% |
| NDEP Nearshore Algal Monitoring Total | - | 0 | 0 | |
| R & A Total | 2,363,466 | 853,281 | 1,510,185 | |
| Infrastructure | | | | |
| General Services | | | | |
| Expenses | | | | |
| Compensation | 101,607 | 57,933 | 43,675 | 57.0% |
| Contracts | 30,414 | 432 | 29,982 | 1.4% |
| Other | 181,208 | 123,837 | 57,370 | 68.3% |
| Rent | 688,980 | 401,905 | 287,075 | 58.3% |
| Expenses Total | 1,002,209 | 584,107 | 418,102 | 58.3% |
| General Services Total | 1,002,209 | 584,107 | 418,102 | 58.3% |
| IT | | | | |
| Expenses | | | | |
| Contracts | 280,000 | 148,924 | 131,076 | 53.2% |
| Other | 213,586 | 204,121 | 9,465 | 95.6% |
| Expenses Total | 493,586 | 353,045 | 140,541 | 71.5% |
| IT Total | 493,586 | 353,045 | 140,541 | 71.5% |
| Building | | | | |
| Revenue | | | | |
| Other Revenue | - | (1,897) | 1,897 | |
| Rent Revenue | (325,943) | (201,548) | (124,395) | 61.8% |
| TRPA Rent Revenue | (688,980) | (401,905) | (287,075) | 58.3% |
| Revenue Total | (1,014,923) | (605,349) | (409,573) | 59.6% |
| Expenses | | | | |
| Contracts | 316,447 | 61,217 | 255,229 | 19.3% |
| Financing | 547,575 | 393,432 | 154,143 | 71.8% |
| Other | 83,378 | 23,208 | 60,170 | 27.8% |
| Expenses Total | 947,400 | 477,858 | 469,542 | 50.4% |
| Building Total | (67,523) | (127,492) | 59,969 | |

TRPA Detailed Financials
Fiscal YTD January 2024

| Row Labels | Ann Budget | YTD | Remaining | Percent Spent |
|-----------------------------|--------------------|------------------|--------------------|---------------|
| CAM | | | | |
| Revenue | | | | |
| Rent Revenue | (3,680) | 0 | (3,680) | 0.0% |
| Revenue Total | (3,680) | 0 | (3,680) | 0.0% |
| Expenses | | | | |
| Other | 77,687 | 52,992 | 24,695 | 68.2% |
| Expenses Total | 77,687 | 52,992 | 24,695 | 68.2% |
| CAM Total | 74,007 | 52,992 | 21,015 | 71.6% |
| Infrastructure Total | 1,502,279 | 862,652 | 639,627 | 57.4% |
| Other | | | | |
| Other | | | | |
| Expenses | | | | |
| Compensation | 143,183 | 0 | 143,183 | 0.0% |
| Contracts | - | 330,000 | (330,000) | |
| Other | 140,181 | 0 | 140,181 | 0.0% |
| A&O/Transfers | (2,005,640) | (886,253) | (1,119,388) | 44.2% |
| Expenses Total | (1,722,276) | (556,253) | (1,166,024) | 32.3% |
| Other Total | (1,722,276) | (556,253) | (1,166,024) | 32.3% |
| Other Total | (1,722,276) | (556,253) | (1,166,024) | 32.3% |