



NORTH TAHOE PUBLIC UTILITY DISTRICT Board of Directors Meeting Agenda

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

Tuesday, February 13, 2024, 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 February 13, 2024 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, 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

- 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. REPORTS TO THE BOARD OF DIRECTORS:** *Reports are informational only, and no action will be taken.*
 - 1. [Tahoe-Truckee Sanitation Agency \(T-TSA\) Report \(Pages 4-5\)](#)
 - 2. Board Committee Reports
- E. 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 January 9, 2024 – February 12, 2024 \(Page 6\)](#)
 - 2. [Approve the Regular Meeting Minutes of January 9, 2024 and the Special Joint Meeting of January 31, 2024 \(Pages 7-17\)](#)

3. Authorize the General Manager to Execute Purchase Orders with Western Nevada Supply and Badger Meter for Water System Materials and Supplies (*Pages 18-20*)
4. Authorize the General Manager to File a Notice of Completion for the Carnelian Bay & Kings Beach (Golden-Rainbow-Secline) Watermains Project (*Pages 21-22*)
5. Approve Multi-year Agreements with Microsoft Corporation and CentralSquare Solutions and Authorize Staff to Retroactively Execute the Agreements (*Pages 23-61*)
6. Authorize the General Manager to Execute a North Tahoe Community Alliance North Lake Tahoe Tourism & Business Improvement District (TBID) Funds Grant Agreement for the Secline Beach Enhancement – Planning and Design Project (*Pages 62-77*)
7. Authorize the General Manager to Execute a Placer County Transient Occupancy Tax (TOT) Funds Grant Agreement for the Pam Emmerich Memorial Pinedrop Trail Extension – Planning and Design Project (*Pages 78-87*)
8. Authorize the General Manager to Execute a Professional Services Agreement with Lumos and Associates for the North Tahoe Regional Park Multi-Purpose Trail Connection Project (*Pages 88-97*)
9. Accept the Annual Independent Audit Report of the Money Purchase Pension Plan for Calendar Year 2022 Conducted by MUN CPAs (*Pages 98-111*)
10. Adopt Resolution 2024-05 of the Board of Directors of the North Tahoe Public Utility District Designating the General Manager as the Authorized Agent to Engage with the Federal Emergency Management Agency (FEMA) and the California Governor's Office of Emergency Services (Cal OES) (*Pages 112-115*)

F. GENERAL BUSINESS

1. Fiscal Year 2023/24 Budget Parameters Mid-Year Review Discussion (*Pages 116-158*)
2. Review, Discuss, and Consider Adoption of Resolution 2024-06 – Setting Various Rental Rates for Field and Facility Use at the North Tahoe Regional Park and Tahoe Vista Recreation Area (*Pages 159-179*)
3. Review, Discuss, and Possibly Nominate Any Special District Representative (Directors) to Serve as a Regular Voting Member and an Alternate Voting Member for Local Agency Formation Commissioner (LAFCO) and Authorize the Board President to Complete the Nomination Form (*Pages 174-182*)

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

1. General Manager/CEO Report (*Pages 183-207*)
2. Public Information Officer Report (*Pages 208-245*)
3. Accounting Department Report for the month ending December 31, 2023 (*Pages 246-283*)
 - a. Monthly Financial Report
 - b. Treasurer's Report
4. Park, Recreation, and Facilities Department Report (*Pages 284-286*)
5. Planning and Engineering Department Report (*Pages 287-296*)
6. Utility Operations Department Report (*Pages 297-301*)
7. Legal Report (*Page 302-303*)

H. BOARD COMMENTS

- I. **LONG RANGE CALENDAR** (*Pages 304-307*)
- J. **PUBLIC COMMENT AND QUESTIONS:** *See protocol established under Agenda Item C, Public Comment and Questions.*
- K. **ADJOURNMENT**



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 13, 2024

ITEM: D-1

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

SUBJECT: T-TSA Regular Board of Directors Meeting Summary for January 17, 2024

1) The January 17, 2024 Board meeting was held in person and via Zoom:

- T-TSA Board Meeting Videos available at: <https://vimeo.com/user183648821>

2) Public Comment (provided during Public Comment or Agenda items).

None.

3) No Sanitary Sewer Overflows.

4) Status Report:

a) Operations Report:

- All plant waste discharge requirements were met and the plant performed well in November and December.
- Drained and cleaned chem and recarb clarifiers (side one) to facilitate clarifier launder repair.
- Continue to monitor and evaluate Sodium Hypochlorite pilot project for effluent disinfection.
- Digester Cleaning Complete
- Utilizing portable sodium hypochlorite dosing system for filament control of RAS.
- Testing new VoloBlend Liquid Polymer Activation System for thickening sludge.

b) Laboratory Report:

- Application submitted to CA ELAP for biennial laboratory certification renewal.
 - Current certificate to expire 3/31/24.
 - Renewal application deadline 90 days prior to expiration (12/31/23).
- Met with Nevada County and CA CDPH staff to initiate wastewater surveillance program.
- Monitoring wastewater for several disease indicators: SAR-CoV-2, Norovirus, Mpox, RSV, and Influenza.

- Interim Laboratory Director has been assigned to fill the role during the recruitment.

c) Capital Projects Report:

- Projects Complete: 2023 Roof Repair Project. Projects Under Construction: Sodium Hypochlorite Foundation Project, Bid Phase: None Projects in Development: Boiler Replacement Project, Sodium Hypochlorite Disinfection Full Scale Project, TRI Alpine Meadows to Olympic Valley Rehabilitation Project, and Front Parking & Landscaping Improvements Project.

d) Other Items Report: The Board Approved:

- Approval of the minutes of the Special Board meeting on December 5, 2023.
- Approval of payment of General Fund warrants and Financial Statements.
- Additionally:
 - Discussion and Update on the Classification and Compensation Study.
 - Presentation on Suitability of Standard EDU Assumptions.
 - Presentation and Discussion of Agency Sewer Connection Fee Study by HDR Engineering, Inc.
 - Presentation and Discussion on Request to Update Waste Discharge Requirements (WDR).
 - Annual Holiday Party and Employee Appreciation Luncheon was December 13th at the plant.
 - Staff held a team building event to create Gingerbread Wastewater Treatment Plants.
 - Staff had a LIVE band performing during the holiday party comprised of all staff members.
- Holiday Giving Summary:
 - Sierra Community House Virtual Food Drives: Staff raised a total of \$3,025.
 - Tahoe Community Cares Coat Drive: Staff collected 62 Coats.
 - Toys-For-Tots: Staff collected 2-Large Boxes Full of toys.
 - Truckee Senior Apartments: Staff collected 92 pairs of socks.

LINKS:

[October 31, 2023 Minutes](#)

[January 17, 2024 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: February 13, 2024

ITEM: E-1

FROM: Accounting Department

SUBJECT: Approve Accounts Paid and Payable for the Period from January 9, 2024
– February 12, 2024

RECOMMENDATION:

Approve accounts paid and payable from January 9th, 2024, through February 12th, 2024.

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 2023-2024 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: 
Vanetta N. Van Cleave
Chief Financial Officer

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: February 13, 2024

ITEM: E-2

FROM: Office of the General Manager

SUBJECT: Approve Regular Meeting Minutes of January 9, 2024 and Special Meeting Minutes of January 31, 2024

RECOMMENDATION:

Approve the Regular Meeting Minutes of January 9, 2024 and Special Meeting Minutes of January 31, 2024

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.

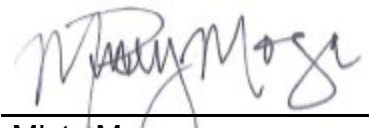
FISCAL ANALYSIS: No Fiscal Impact

ATTACHMENTS: Draft Minutes from January 9, 2024 and January 31, 2024


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
Regular Meetings are held at the North Tahoe Event Center

Tuesday, January 9, 2024, 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, January 9, 2024, at 2:00 p.m. at the North Tahoe Event Center. The Directors in attendance were Thompson, Hughes, Mourelatos, Daniels, and President Coolidge. District Staff in attendance included General Manager Johnson, Chief Financial Officer Van Cleave, Engineering and Operations Manager Pomroy, Public Information Officer Broglio, Utility Operations Manager Fischer, and Administrative Liaison/Board Secretary Moga. District Legal Counsel Nelson was also present. The Pledge of Allegiance was recited. President Coolidge announced there were no changes to the agenda.

PUBLIC COMMENT AND QUESTIONS (2:00 p.m.): No requests for public comment were made.

The meeting went into a closed session at 2:03 p.m.

CLOSED SESSION

- **PUBLIC EMPLOYEE PERFORMANCE EVALUATION** – *Pursuant to Section 54957. Title: Chief Financial Officer*
- **CONFERENCE WITH LABOR NEGOTIATORS** – *Pursuant to Section 54957.6. Agency Designated Representative: Sarah Coolidge, President. Unrepresented Employee: Chief Financial Officer*

The Board re-entered the open session at 2:43 p.m. President Coolidge noted reportable action would be taken later in the meeting.

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

- Tahoe-Truckee Sanitation Agency (T-TSA) Report – TTSA Representative Scott Wilson was absent. President Coolidge complimented the activities hosted by TTSA.
- Recreation & Parks Commission – Alternate Commissioner Nancy Williams provided highlights from her report. Director Hughes stated she appreciated the Commissioners' discussion around the parking fees pilot program at the NTRP. Director Daniels concurred with Hughes. In response to Director Mourelatos' inquiry, Commissioner Williams expressed a desire to sit down and understand District financials better. GM Johnson noted we could have a financial tutorial workshop. The Board members agreed and inquired if a joint learning workshop for the Commission and Board members could be possible.

- Board meeting reports – Director Daniels shared that the Development & Planning Committee supported and recommended the consent items. President Coolidge noted the Finance Committee supported the CA CLASS and Wells Fargo items.

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 December 12, 2023 – January 8, 2024
- Approve Regular Meeting Minutes of December 12, 2023
- Authorize the General Manager to File a Notice of Completion for the Regional Park Tennis/Pickleball Court Reconstruction Project
- Adopt Resolution 2024-04 Supporting the Submission of An Application Under the Bureau of Reclamation WaterSMART Grants

MOTION: Director Mourelatos moved to approve the Consent Calendar with the recusal of item 3 for real property interests. Director Hughes seconded the motion, which carried unanimously in favor.

GENERAL BUSINESS

Review, Discuss, and Possibly Adopt Resolution 2024-01 Investment Policy for 2024 and Resolution 2024-02 Establish a Prime Investment Account with California CLASS – CFO Van Cleave introduced the item. She addressed questions about the liquidity of CLASS, short-term investment timeframes, and investment amounts. CFO Van Cleave spoke about diversification and cash management.

MOTION: Director Hughes moved to Adopt Resolution 2024-01, A Resolution of the Board of Directors of the North Tahoe Public Utility District establishing an Investment Policy for 2024; and adopt Resolution 2024-02, A Resolution of the Board of Directors of the North Tahoe Public Utility District establishing a prime investment account with California Cooperative Liquid Assets Securities System (CLASS). Director Thompson seconded the motion, which carried unanimously in favor.

Review, Discuss, and Possibly Adopt Resolution 2024-03 to Establish a Banking Relationship with Wells Fargo and Approve Chief Financial Officer Execution – CFO Van Cleave introduced the item. In response to Director Daniels, CFO explained the weighted scoring process of banks with local branches.

MOTION: Director Daniels moved to Adopt Resolution 2024-03 to Establish a Banking Relationship with Wells Fargo and Approve Chief Financial Officer Execution. Director Hughes seconded the motion, which carried unanimously in favor.

Review and Discuss Draft Five-Year Utility Rate Adjustment Customer Notification Review and Discuss the District's Commemorative Seating Program and Naming of District Parks and Facility Policy Updates – GM Johnson introduced the item.

The board members made some suggestions to enhance the notice before it is mailed to the customers. PIO Broglio spoke about other outreach strategies, including the Utility Rates Open House.

Review and Discuss the District's Commemorative Seating Program and Naming of District Parks and Facility Policy Updates – RPF Oberacker introduced the item. The Board and Staff discussed the proposed policy updates and provided directions on the length of commemorative benches, the approval process including the Commission and Board, and including a recognition wall as a more affordable option. Director Mourelatos noted that he would like to see the business community included in the Disc Golf signs, and it could be a partnership with NTBA. Director Daniels added that special events could also have sponsors. President Coolidge requested to notify the people on the disc golf signs that they were coming down.

The Board took a brief recess at 4:39 p.m.

Review and Discuss Status of the District's 2023-2028 Strategic and Implementation Plans – GM Johnson introduced the item. In response to Director Hughes' inquiry, GM Johnson spoke about the District's status in pursuing workforce housing. He added he has been in conversations with Placer County and TRPA. Director Mourelatos requested long-term planning toward establishing marina status for TVRA. He requested a utilization plan for TVRA.

Public Employee Compensation – Title: Chief Financial Officer – Consider Actions Regarding Chief Financial Officer Performance Review – President Coolidge opened the item. She noted we met in a closed session regarding this evaluation process.

MOTION: President Coolidge moved to approve the District's Employment Agreement with the Chief Financial Officer with a pay increase of 4.5%. Director Daniels seconded the motion, which carried unanimously in favor.

The Board members complimented CFO Van Cleave's performance. They commended her for working with the managers and supervisors as a team. CFO Van Cleave acknowledged her team for their hard work. Director Thompson thanked CFO Van Cleave for teaching the board about better understanding our finances. President Coolidge said our clean audit shows huge progress. She added we have realistic conversations about our projects with the possibility of the CFO's knowledge of finances.

MANAGEMENT TEAM INFORMATIONAL UPDATES: *Reports are informational only, and no action was taken.*

- **General Manager/CEO Report** – GM Johnson provided updates not included in the report, including the Placer County Parking Management Study Meeting will be in-person and online on Wednesday and Thursday. He stated the Senate and House have reached a top-line spending agreement, which signals progress, and if they reach an agreement, it's a good sign for our spending request for funding. He added the DC trip had been identified as March 11 for

Tahoe partners – Tahoe Restoration Act re-authorization. He proposed canceling the March 12 meeting. Consent items would be included at the March 7th meeting. We are requesting a special meeting at the end of March for the preliminary budget, North Tahoe Event Center presentation year-end review, and general liability insurance renewal.

- **Public Information Officer Report** – PIO Broglio provided highlights from his report. In response to Director Daniel's inquiry, CFO Van Cleave provided an update on the customer service survey response rate.
- **Accounting Department Report for the month ending November 30, 2023** – CFO Van Cleave provided highlights from her report.
- **Recreation, Park, and Facilities Department Report** – RPF Oberacker provided highlights from her report. She provided an update on hosting a farmer's market as requested by the Board. The local farmers market doesn't have the desire to expand at this time. Director Mourelatos suggested working with NTBA and the Rec Commission to host a Christmas market as part of the tree-lighting event. She provided an update for the initial peak parking pilot program and feedback from the public. She shared the Spring Activity Guide with new activities as well as recurring activities. The Directors complimented the Activity Guide. RPF Oberacker highlighted that the Resident Parking sticker program is being mailed this year. Director Daniels stated as a realtor, she includes community benefits information for her clients and stated she is glad we are mailing the stickers.
- **Planning and Engineering Department Report** – EOM Pomroy provided highlights from his report. In response to President Coolidge's inquiry, GM Johnson provided an update on the Disadvantage Community (DAC) status with the State. He noted we are not considered a DAC, but we are working with State staff to apply for other opportunities, such as low-interest loans. The Board and staff discussed the DAC qualifications for MHI. In response to Director Mourelatos' inquiry, EOM Pomroy spoke about the current bid environment for capital projects.
- **Utility Operations Department Report** – UOM Fischer highlighted the recent service line test from the park well to the upper Regency water zone. GM Johnson spoke about system redundancy.
- **Legal Report** – Legal Counsel Nelson highlighted the new CARB regulations that apply to construction companies. In response to the board member's comments, EOM Pomroy noted we would review and ensure our contractors comply with the regulation.

BOARD COMMENTS – No comments

LONG RANGE CALENDAR – GM Johnson highlighted upcoming events: The Joint Special Meeting with TCPUD on January 31, the Utility Rate Open House on February 13, the Public Hearing on March 7, the Snowfest Pancake Breakfast on March 9, and the Special Board meeting on March 26.

NORTH TAHOE BUILDING CORPORATION MEETING

CALL TO ORDER/ESTABLISH QUORUM – A quorum was established with all board members present.

PUBLIC COMMENTS AND QUESTIONS – There were no requests for public comment.

There was no board discussion. Director Thompson moved to adopt the action items listed below. Director Mourelatos seconded the motion, which carried unanimously.

APPROVE MINUTES OF THE JANUARY 10, 2023, MEETING OF THE NORTH TAHOE BUILDING CORPORATION –

MOTION: Director Thompson moved to approve the minutes of the January 10, 2023, North Tahoe Building Corporation meeting. Director Mourelatos seconded the motion, which carried unanimously in favor.

ELECTION OF OFFICERS FOR 2024 –

MOTION: Director Thompson moved to maintain the current officers for 2024. Director Mourelatos seconded the motion, which carried unanimously in favor.

ADOPT RESOLUTION 2024-01 ESTABLISHING AN INVESTMENT POLICY FOR 2024 -

MOTION: Director Thompson moved to adopt resolution 2024-01 Establishing an Investment Policy for the North Tahoe Building Corporation. Director Mourelatos seconded the motion, which carried unanimously in favor.

BOARD OF DIRECTOR'S COMMENTS – There were no comments.

ADJOURNMENT AND RECONVENE AS NTPUD BOARD OF DIRECTORS – The North Tahoe Building Corporation meeting adjourned at 6:31 p.m. and reconvened as the North Tahoe Public Utility District.

PUBLIC COMMENT AND QUESTIONS: There were no requests for public comment.

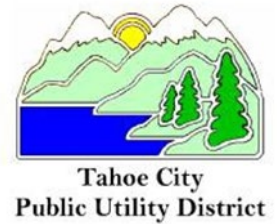
ADJOURNMENT – With no further business to come before the Board, the meeting was adjourned at 6:38 p.m.



DRAFT MINUTES

NORTH TAHOE PUBLIC UTILITY DISTRICT TAHOE CITY PUBLIC UTILITY DISTRICT

**Boards of Directors Special Joint Meeting
held at the North Tahoe Event Center
and via teleconference (Zoom)**



Wednesday, January 31, 2023, at 11:00 a.m.

CALL TO ORDER/ESTABLISH QUORUM

The North Tahoe Public Utility District and Tahoe City Public Utility District's Boards of Directors' special joint meeting was held on Wednesday, January 31, 2024, at 11:00 a.m. NTPUD District Staff in attendance included General Manager Johnson, Recreation, Parks, and Facilities Manager Oberacker, Public Information Officer Broglio, Recreation and Community Event Supervisor Visnyei, Engineering and Operations Manager Pomroy, Engineering Manager Chorey and Administrative Liaison Moga. NTPUD Recreation & Parks Commissioners Rudloff, Williams, and Heggen were also present. TCPUD District Staff in attendance included General Manager Barclay, Recreation & Parks Director Murnane, Communication Specialist Springsteel, and Executive Assistant/District Clerk Viehmann. Consultants present included Charles Heath with Team CivX, and Tim McLarney with TrueNorth Research (Zoom). Legal Counsel Nelson was present via Zoom. There were 40 people in attendance and 28 additional attendees via Zoom. The pledge of allegiance was recited. There were no changes to the agenda.

NTPUD Board of Directors in attendance: Director Hughes (arrived at 11:17 a.m.) Director Daniels Director Mourelatos President Coolidge Director Thompson	TCPUD Board of Directors in attendance: Director Wilkins Director Beals Director Pang Director Scoville Director Friedman
--	--

PUBLIC COMMENT AND QUESTIONS (11:00 A.M.) –

Debbie Spohr provided a public comment in favor of the project.

CONSENT CALENDAR

- **Accept the North Lake Tahoe Active Recreation Facilities Needs Assessment and Feasibility Study Final Report** – NTPUD GM Johnson introduced the item. He noted typographical issues in the appendix that will be corrected prior to posting.

NTPUD MOTION: Director Daniels moved to Accept the North Lake Tahoe Active Recreation Facilities Needs Assessment and Feasibility Study Final Report. Director Thompson seconded the motion, which was carried unanimously in favor.

TCPUD MOTION: Director Friedmann moved to Accept the North Lake Tahoe Active Recreation Facilities Needs Assessment and Feasibility Study Final Report with corrections. Director Scoville seconded the motion, which was carried unanimously in favor.

GENERAL BUSINESS

Receive a Presentation on the Results of the Voter Opinion Survey for a Tax Measure to Fund a Recreation & Aquatics Center in North Lake Tahoe and Take Action to Provide Direction to Staff – Valli Murnane, TCPUD Parks & Recreation Director, introduced the item. Ms. Murnane, Ms. Oberacker, Consultant Heath, and McLarney provided a PowerPoint slideshow. NTPUD GM Johnson and TCPUD GM Barclay were available to answer questions.

Consultant Heath addressed Director Friedman's inquiry about the ACA-1 measure pass/fail scenario and the possibility of the ballot measure to support the capital.

The Board and Staff discussed securing a future land use commitment of the Firestone property with Placer County. Consultant Charles Heath addressed questions regarding the statistically valid polling and sample size. He added that updated polling would need to be conducted in the future. Consultant Heath also addressed questions regarding the tax rates for all property types. He added the proposed tax rate would change depending on whether eastern Placer County geographical areas were included or if it would just be the two Districts. Consultant Heath discussed ballot measure scenarios for operating and capital based on the voter threshold requirements. GM Johnson spoke about a citizen-led ballot initiative to address operating funding as an option if ACA-1 doesn't pass.

GM Johnson spoke about near-term staff-time work that has to be done prior to November such as land use commitment with Placer County, the Joint Powers Authority between the two Districts, and the California Tahoe Conservancy's (CTC) deed restriction of the Firestone property.

The Directors expressed their desires to move forward and support staff's time to address near-term questions.

Public comment:

Kristen Pepin, Tahoe Vista resident, inquired about alternative funding. She requested that free access or memberships be addressed. She inquired about continued Boys & Girls support in the future if this is built. GM Johnson addressed Ms. Pepin's questions. He noted available grant dollars aren't foundational but could help close the gap, and donors are welcome to support. He noted operational costs assume a 50% cost-recovery, requiring an operation subsidy. He noted residents would receive a discounted membership, and guests would pay a higher amount. He noted that if the operating component could not be funded to support the operation, the district would have to look at other revenues.

Chris Kozar expressed concerns about the location and details of the use agreement. She shared that we pay to build it and then pay to use it. We are adding more hardscape to the

environment. She stated she is concerned about traffic and development. She wants to know more about how many people it will serve. It will diminish the natural environment.

Charles Teran, Tahoe Vista resident, inquired why there wouldn't be a sunset on the bond measure. He noted that if someone knew there would be a sunset, they would be in favor. Consultant Heath addressed the question about the sunset.

Monty White, West Shore resident, stated that we need recreation facilities for all people. He inquired about the schools-recreation joint use agreement to help support the funding. He wondered if Truckee's Recreation Center was built after the town was incorporated. GM Barclay addressed Mr. White's question. He noted the school is interested. We currently have a joint-use agreement with the school district. RPF Manager Oberacker noted that Truckee Recreation was built after the incorporation but not with the Town's tax dollars. GM Johnson spoke about the IVGID facilities in Incline Village.

Mark Sura, Kings Beach resident, coach, referee, and umpire in youth sports in the area. He shared that when our local youth compete in spring sports, we get schooled due to a lack of practice space. He added the project needs to be scaled down unless we can get some donors, and it was disappointing that the field house was removed from the proposal. He shared that our constituents do outdoor fitness and the weight room is not necessary.

Ruben Flores, Kings Beach resident, stated he is disappointed to hear it would be located on Dollar Hill instead of Tahoe Vista as there are more kids in Tahoe Vista. He suggested charging more for more profit.

Nancy Williams, Tahoe Vista resident, and Recreation & Parks Commissioner noted the report showed that the outlying areas were the least supportive; however, those areas have homes with higher square footage and would pay more despite their lack of support. Maybe there could be different levels of participation to try to get more support.

Rob Olson, an Alpine Meadows resident, and a property owner in both districts, noted a lot of us support it but need clearer information. He recommended having a community group. No projects are perfect, but housing should be part of it. He asked how it would be operated. He recommended increasing the scope to include a field house and maybe not a weight room. He added he wants to support kids' activities. He stated that we are privileged to live here.

Katie Biggers, North Tahoe Lacrosse coach, stated we need a safe space to recreate, and a field house would be an opportunity and could be used as general community space. These could be money-makers. She added she is part of the Tahoe City Downtown Association.

Public comment via Zoom:

Kylie Bigelow, Tahoe City, encouraged the boards to keep moving this forward. She stated she speaks with other families, and a weight room might not be needed, support local gyms instead. She asked if this moves forward, will the districts merge? GM Barclay addressed her question and noted there is no intent to merge – we would create a joint powers authority.

Jessica Asher, NTPUD resident and mom, stated she would appreciate having these services in our local area and not having to drive to Truckee.

Carolyn Pretzer, a Tahoe Vista resident, stated she supports this for families but don't forget the seniors. Seniors don't need a weight room, but instead, low-intensity exercises. Modify the weight room into a community space.

There were no further requests for public comment.

In response to the public comments, GM Barclay provided context about the field house removal from this plan. In response to President Coolidge's inquiry, asking if it's possible the field house could be added back into the plan, GM Barclay stated yes. He added we have done a program, not a building design yet. After November, we can look at the weight room and field house options.

President Coolidge requested the NTPUD board provide direction. Director Hughes stated she appreciated the comments and priorities from the public.

NTPUD Motion: Director Hughes moved to continue. Director Daniels seconded the motion to continue. The Board held a brief discussion about supporting staff time to secure Placer County's land use agreement prior to the November 2024 ACA-1 decision. The motion carried unanimously in favor.

TCPUD Motion: Director Friedman moved to proceed with the next steps dependent on the outcome of the November 2024 ACA-1 ballot measure. Director Wilkins seconded the motion. The Board held a brief discussion about the previous efforts, and possibly downsizing this proposal. They recommended conducting more surveys and securing approval of land. Consultant Heath addressed a question about conducting a Benefit Assessment. The board discussed the options of sunseting. Director Pang asked staff to contact Reno and South Lake Tahoe to gather information and insight about the new pools being constructed there. The motion was carried unanimously in favor.

PUBLIC COMMENT AND QUESTIONS –

Lelia Johnson, Truckee Swim Coach, stated she would love a pool here and doesn't want to keep driving to Truckee. In response to her inquiry about presidential versus non-presidential election years, Consultant Heath spoke about higher participation during presidential elections; however, we learned during polling that there would be a marginal difference.

DeeDee Driller, Tahoe Truckee Unified District, we have the same community and are aware of this effort. She added TTUSD is listening.

Ms. Murnane noted that we did invite Placer County, TTUSD, and CTC. Representatives were in attendance today. There were no further requests for public comment.

ADJOURNMENT – The board members thanked the public members, staff, and consultants for attending. There being no further business to come before the Boards, the meeting adjourned at 1:16 p.m.



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 13, 2024

ITEM: E-3

FROM: Planning and Engineering Department

SUBJECT: Authorize the General Manager to Execute Purchase Orders with Western Nevada Supply and Badger Meter for Water System Materials and Supplies

RECOMMENDATION:

1. Authorize the General Manager to execute a Purchase Order with Western Nevada Supply for water system materials and supplies in the amount of \$95,000.
2. Authorize the General Manager to execute a Purchase Order with Badger Meter for water system materials and supplies in the amount of \$60,000.

DISCUSSION:

At the June 13, 2023 Board of Director's meeting, the Board approved Annual Purchase Orders for Budgeted Vendor Expenditures of \$60,000 or greater that are identified in the Fiscal Year (FY) 23/24 Annual Operating Budget. The issuance of Annual Purchase Orders streamlines the District's purchasing and accounts payable process by simplifying the approval process and reducing the overall administrative burden. In addition, it helps provide an up-to-date tracking mechanism for managers to monitor performance to budget for the identified items.

The Annual Purchase Order for FY 23/24 included approval for purchasing water and wastewater system materials from Western Nevada Supply for an amount up to \$115,800 and with Badger meter for an amount up to \$60,000.

At the December 12, 2023 Board of Director's meeting, the Board approved an additional \$92,000 in materials from Western Nevada Supply prior to the close of FY 23/24. This increase to the Purchase Order with Western Nevada Supply from \$115,800 to \$207,800 addressed both the anticipated purchases for the entire FY 23/24, in the amount of \$167,800, as well as the purchases of \$40,000 from FY 22/23 that were not received until this Fiscal Year.

The following information was also included in the December 12, 2023 Board memo. *"In addition to the material price increases, the District is also wrestling with delays in material delivery and ever-increasing lead times at the time of order. Therefore, Staff is evaluating its work plan for summer 2024 relative to materials required and anticipated lead times. To accommodate the anticipated long lead times, Staff plans to bring an*

additional Purchase Order request to the Board of Directors sometime in early calendar year 2024 for water and wastewater material orders for FY 24/25. Ordering of these materials must occur soon, well in advance of summer 2024 (as opposed to after the start of FY 24/25), in order to accommodate the 12-to-24-week lead times resulting from continued supply chain constraints and reduced availability of common parts."

The following Tables provide the long lead items, the quantity to be purchased, and the cost. These have been quoted by each vendor, and they have confirmed the lead times are currently 13 to 28 weeks. Staff is requesting the new Purchase Orders so that the orders can be placed. Staff does not anticipate receiving these items prior to July 1, 2024 and therefore, these items will be expensed against the FY 2024-25 Operating Budget. Staff will make the necessary adjustments to next year's budget to include these requests.

Badger Meter Materials	Qty	Price	Total	Purpose
1" Meter	22	\$400	\$8,800	Brockway watermain CIP Project
1" Meter	12	\$400	\$4,800	Carnelian Woods Services CIP Project
.75" Meter	20	\$350	\$7,000	Replace old meters
1" Meter	20	\$400	\$8,000	Replace old meters
1.5" Meter	20	\$800	\$16,000	Replace old 1.5" straight meters
2" Meter	12	\$1,000	\$12,000	Replace old 2" straight meters
		Total	\$56,600	

Western Nevada Supply Materials	Qty	Price	Total	Project
Top End Hydrants w/ Risers	8	\$3,600	\$28,800	Zone 2 west area
1.5" meter risers	27	\$1,300	\$35,100	1.5" meter replacements and for in stock meters
2" meter risers	12	\$1,550	\$18,600	2" meter replacements
2" meter risers no valves for Fire Services	4	\$2,250	\$9,000	New installations
		Total	\$91,500	

FISCAL ANALYSIS:

If approved, a new \$95,000 Purchase Order with Western Nevada Supply will be issued in addition to the existing \$207,800 Annual Purchase Order, resulting in combined purchases totaling up to \$302,800 with Western Nevada Supply. If approved, a new Purchase Order with Badger Meter will be issued in addition to the existing \$60,000 Annual Purchase Order, resulting in combined purchases totaling up to \$120,000. A total of 34 meters being purchased are for Capital Projects and will be expensed against those Capital Projects. Approving the two Purchase Orders will allow staff to place the orders for the water materials for use in the upcoming Fiscal Year. The Fiscal Year 2024-25 Operating Budget will include these purchases.

STRATEGIC PLAN ALIGNMENT:

Goal 1: Provide safe, efficient, sustainable water and wastewater services focusing on industry best practices and continuous improvement – Objective C: Maintain District utility system up-time with a focus on redundancy and reliability.

ATTACHMENTS:

None

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

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

Reviewed By: 
Vanetta Van Cleave
Chief Financial Officer



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: February 13, 2024

ITEM: E-4

FROM: Planning and Engineering Department

SUBJECT: Authorize the General Manager to File a Notice of Completion for the Carnelian Bay & Kings Beach (Golden-Rainbow-Secline) Watermains Project

RECOMMENDATION:

Authorize the General Manager to file a Notice of Completion for the Carnelian Bay & Kings Beach (Golden-Rainbow-Secline) Watermains Project (Project #2264).

DISCUSSION:

At the April 21, 2022 meeting, the Board of Directors awarded a contract in the amount of \$8,120,340 to Vinciguerra Construction, Inc. for the Carnelian Bay & Kings Beach (Golden-Rainbow-Secline) Watermains Project. The project was completed on January 11, 2024. The following table is a summary of the Construction Phase Project finances.

Construction Project Budget:	
Carnelian Bay & Kings Beach (Golden-Rainbow-Secline) Watermains Project	\$9,045,463
Construction Project Expenses:	
Awarded Contract	\$ 8,120,340
Contract Change Orders	\$ 206,204
NTPUD Staff Time (Construction Phase)	\$ 200,000
Professional Services during Construction	\$ 91,976
District Furnished Material	\$ 92,161
Permit Fees, etc.	\$ 6,430
Estimated Total Construction Expenses	\$ 8,708,355
Estimated Construction Budget Summary	\$ 337,108

The Construction phase expenses for this project came in under budget by \$337,108. A total of 2.5% contingency was expended, which includes 285 LF of new 8-inch water main in Chipmunk Ave., which was not included in the original project. The Board had authorized 5% in contingency funds for the construction contract.

FISCAL ANALYSIS:

The Fiscal Year 2023/24 project budget totaled \$9,045,463, and the total project expenses were \$8,708,355. The project overall is \$337,108 under budget. The project is

complete and will be closed with the final retention release and payment of any remaining consultant invoices.

The District received two grants for this project totaling \$2,219,794. The budgetary impact to the District of the proposed project is summarized in the table below:

Item	Amount
Construction Phase Costs	\$8,708,355
Tahoe Water for Fire Suppression Partnership – FY22 Grant	(536,302)
Tahoe Water for Fire Suppression Partnership – FY23 Grant	(\$1,683,492)
Total District Commitment for Construction	\$6,488,561


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 – Tactic 3: Reduce water system loss.

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

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: 
Vanetta N. Van Cleave
Chief Financial Officer



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 13, 2024

ITEM: E-5

FROM: Planning and Engineering Department

SUBJECT: Approve Multi-year Agreements with Microsoft Corporation and CentralSquare Solutions and Authorize Staff to Retroactively Execute the Agreements

RECOMMENDATION:

1. Approve a multi-year agreement with Microsoft Corporation for an amount up to \$70,000 and authorize staff to retroactively execute the agreement.
2. Approve a multi-year agreement with CentralSquare Solutions for an amount up to \$150,000 and authorize staff to retroactively execute the agreement.

DISCUSSION:

At the June 13, 2023, Board of Director's meeting, the Board Adopted the District's Annual Operating Budget for Fiscal Year (FY) 2023-24. Included in the Information Technology Division in the General and Administrative Fund was budget for two software licenses annual renewals:

1. Microsoft Licenses – \$21,500
2. Asset Management (Lucity computerized maintenance management software, CentralSquare Solutions) – \$26,250

The District has a services agreement with each provider that specifies the terms, fees, and conditions. The table below provides the pertinent information for each agreement including the first-year cost. Subsequent years have annual increases and the fees vary based on the number of seat license subscriptions.

Vendor	Term	Start	First Year Fee	Total Base Contract Fees (w/escalators)
Microsoft	3 years	5/1/2022	\$18,500	\$62,000
CentralSquare (Lucity)	5 years	2/17/2023	\$25,000	\$138,000

While the annual expense amount is within staff authorization limits and the Board approved budgetary amount, District staff has determined that the total contract amount over the whole term exceeds the General Manager's contract authorization limit of \$60,000, as set forth in the Contracting, Procurement, and Purchasing Policy. This gap was identified by staff during implementation of the newly adopted accounting guidance,

Governmental Account Standards Board (GASB) Statement No. 96 – *Subscription-Based Information Technology Arrangements*, as discussed in the District’s FY 2022-23 Independent Auditor’s Report.

FISCAL ANALYSIS:

There are no budget impacts for either agreement approval. The annual fees for each agreement are included in the FY 2023-24 Operating Budget as described earlier. Future years’ fees will also be included in future budgets.

District staff is requesting Board authorization to approve the agreements for the total fees over the term of the agreement. Staff is requesting additional funds over the calculated Base contract fees over the term of the contract to account for adjustments for additional add-on services or additional seat licenses.

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.


ATTACHMENTS:

- Microsoft Contract
- Central Square Contract

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: 
Vanetta Van Cleave
Chief Financial Officer

Program Signature Form

MBA/MBSA number

5-0000008522588

Agreement number

8084445

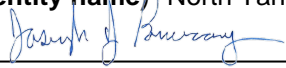
Note: Enter the applicable active numbers associated with the documents below. Microsoft requires the associated active number be indicated here, or listed below as new.

For the purposes of this form, "Customer" can mean the signing entity, Enrolled Affiliate, Government Partner, Institution, or other party entering into a volume licensing program agreement.

This signature form and all contract documents identified in the table below are entered into between the Customer and the Microsoft Affiliate signing, as of the effective date identified below.

Contract Document	Number or Code
Enterprise Enrollment (Indirect)	X20-10635
Sub250 Form	W29
Enterprise Amendment	M97 (New)
Product Selection Form	1187908.003_PSF

By signing below, Customer and the Microsoft Affiliate agree that both parties (1) have received, read and understand the above contract documents, including any websites or documents incorporated by reference and any amendments and (2) agree to be bound by the terms of all such documents.

Customer
Name of Entity (must be legal entity name)* North Tahoe Public Utility District
Signature* 
Printed First and Last Name* Joseph J. Pomroy, P.E.
Printed Title Engineering and Operations Manager
Signature Date* 4/29/2022
Tax ID 94-1143428

* indicates required field

Microsoft Affiliate
Microsoft Corporation
Signature 
Printed First and Last Name
Printed Title
Signature Date (date Microsoft Affiliate countersigns) 4/29/2022
Agreement Effective Date (may be different than Microsoft's signature date) 5/1/2022

Optional 2nd Customer signature or Outsourcer signature (if applicable)

Customer
Name of Entity (must be legal entity name)*
Signature* _____
Printed First and Last Name*
Printed Title
Signature Date*

** indicates required field*

Outsourcer
Name of Entity (must be legal entity name)*
Signature* _____
Printed First and Last Name*
Printed Title
Signature Date*

** indicates required field*

If Customer requires additional contacts or is reporting multiple previous Enrollments, include the appropriate form(s) with this signature form.

After this signature form is signed by the Customer, send it and the Contract Documents to Customer's channel partner or Microsoft account manager, who must submit them to the following address. When the signature form is fully executed by Microsoft, Customer will receive a confirmation copy.

Microsoft Corporation
Dept. 551, Volume Licensing
6880 Sierra Center Parkway
Reno, Nevada 89511
USA

Enterprise Enrollment

State and Local

Enterprise Enrollment number
(Microsoft to complete)

84078474

Framework ID
(if applicable)Previous Enrollment number
(Reseller to complete)

79797840

This Enrollment must be attached to a signature form to be valid.

This Microsoft Enterprise Enrollment is entered into between the entities as identified in the signature form as of the effective date. Enrolled Affiliate represents and warrants it is the same Customer, or an Affiliate of the Customer, that entered into the Enterprise Agreement identified on the program signature form.

This Enrollment consists of: (1) these terms and conditions, (2) the terms of the Enterprise Agreement identified on the signature form, (3) the Product Selection Form, (4) the Product Terms, (5) the Online Services Terms, (6) any Supplemental Contact Information Form, Previous Agreement/Enrollment form, and other forms that may be required, and (7) any order submitted under this Enrollment. This Enrollment may only be entered into under a 2011 or later Enterprise Agreement. By entering into this Enrollment, Enrolled Affiliate agrees to be bound by the terms and conditions of the Enterprise Agreement.

All terms used but not defined are located at <http://www.microsoft.com/licensing/contracts>. In the event of any conflict the terms of this Agreement control.

Effective date. If Enrolled Affiliate is renewing Software Assurance or Subscription Licenses from one or more previous Enrollments or agreements, then the effective date will be the day after the first prior Enrollment or agreement expires or terminates. If this Enrollment is renewed, the effective date of the renewal term will be the day after the Expiration Date of the initial term. Otherwise, the effective date will be the date this Enrollment is accepted by Microsoft. Any reference to “anniversary date” refers to the anniversary of the effective date of the applicable initial or renewal term for each year this Enrollment is in effect.

Term. The initial term of this Enrollment will expire on the last day of the month, 36 full calendar months from the effective date of the initial term. The renewal term will expire 36 full calendar months after the effective date of the renewal term.

Terms and Conditions

1. Definitions.

Terms used but not defined in this Enrollment will have the definition in the Enterprise Agreement. The following definitions are used in this Enrollment:

“Additional Product” means any Product identified as such in the Product Terms and chosen by Enrolled Affiliate under this Enrollment.

“Community” means the community consisting of one or more of the following: (1) a Government, (2) an Enrolled Affiliate using eligible Government Community Cloud Services to provide solutions to a Government or a qualified member of the Community, or (3) a Customer with Customer Data that is subject to Government regulations for which Customer determines and Microsoft agrees that the use of Government Community Cloud Services is appropriate to meet Customer’s regulatory requirements.

Membership in the Community is ultimately at Microsoft's discretion, which may vary by Government Community Cloud Service.

"Enterprise Online Service" means any Online Service designated as an Enterprise Online Service in the Product Terms and chosen by Enrolled Affiliate under this Enrollment. Enterprise Online Services are treated as Online Services, except as noted.

"Enterprise Product" means any Desktop Platform Product that Microsoft designates as an Enterprise Product in the Product Terms and chosen by Enrolled Affiliate under this Enrollment. Enterprise Products must be licensed for all Qualified Devices and Qualified Users on an Enterprise-wide basis under this program.

"Expiration Date" means the date upon which the Enrollment expires.

"Federal Agency" means a bureau, office, agency, department or other entity of the United States Government.

"Government" means a Federal Agency, State/Local Entity, or Tribal Entity acting in its governmental capacity.

"Government Community Cloud Services" means Microsoft Online Services that are provisioned in Microsoft's multi-tenant data centers for exclusive use by or for the Community and offered in accordance with the National Institute of Standards and Technology (NIST) Special Publication 800-145. Microsoft Online Services that are Government Community Cloud Services are designated as such in the Use Rights and Product Terms.

"Industry Device" (also known as line of business device) means any device that: (1) is not useable in its deployed configuration as a general purpose personal computing device (such as a personal computer), a multi-function server, or a commercially viable substitute for one of these systems; and (2) only employs an industry or task-specific software program (e.g. a computer-aided design program used by an architect or a point of sale program) ("Industry Program"). The device may include features and functions derived from Microsoft software or third-party software. If the device performs desktop functions (such as email, word processing, spreadsheets, database, network or Internet browsing, or scheduling, or personal finance), then the desktop functions: (1) may only be used for the purpose of supporting the Industry Program functionality; and (2) must be technically integrated with the Industry Program or employ technically enforced policies or architecture to operate only when used with the Industry Program functionality.

"Managed Device" means any device on which any Affiliate in the Enterprise directly or indirectly controls one or more operating system environments. Examples of Managed Devices can be found in the Product Terms.

"Qualified Device" means any device that is used by or for the benefit of Enrolled Affiliate's Enterprise and is: (1) a personal desktop computer, portable computer, workstation, or similar device capable of running Windows Pro locally (in a physical or virtual operating system environment), or (2) a device used to access a virtual desktop infrastructure ("VDI"). Qualified Devices do not include any device that is: (1) designated as a server and not used as a personal computer, (2) an Industry Device, or (3) not a Managed Device. At its option, the Enrolled Affiliate may designate any device excluded above (e.g., Industry Device) that is used by or for the benefit of the Enrolled Affiliate's Enterprise as a Qualified Device for all or a subset of Enterprise Products or Online Services the Enrolled Affiliate has selected.

"Qualified User" means a person (e.g., employee, consultant, contingent staff) who: (1) is a user of a Qualified Device, or (2) accesses any server software requiring an Enterprise Product Client Access License or any Enterprise Online Service. It does not include a person who accesses server software or an Online Service solely under a License identified in the Qualified User exemptions in the Product Terms.

"Reseller" means an entity authorized by Microsoft to resell Licenses under this program and engaged by an Enrolled Affiliate to provide pre- and post-transaction assistance related to this agreement;

"Reserved License" means for an Online Service identified as eligible for true-ups in the Product Terms, the License reserved by Enrolled Affiliate prior to use and for which Microsoft will make the Online Service available for activation.

"State/Local Entity" means (1) any agency of a state or local government in the United States, or (2) any United States county, borough, commonwealth, city, municipality, town, township, special purpose district, or other similar type of governmental instrumentality established by the laws of Customer's state and located within Customer's state's jurisdiction and geographic boundaries.

"Tribal Entity" means a federally recognized tribal entity performing tribal governmental functions and eligible for funding and services from the U.S. Department of Interior by virtue of its status as an Indian tribe.

"Use Rights" means, with respect to any licensing program, the use rights or terms of service for each Product and version published for that licensing program at the Volume Licensing Site and updated from time to time. The Use Rights include the Product-Specific License Terms, the License Model terms, the Universal License Terms, the Data Protection Terms, and the Other Legal Terms. The Use Rights supersede the terms of any end user license agreement (on-screen or otherwise) that accompanies a Product.

"Volume Licensing Site" means <http://www.microsoft.com/licensing/contracts> or a successor site.

2. Order requirements.

- a. Minimum order requirements.** Enrolled Affiliate's Enterprise must have a minimum of 250 Qualified Users or Qualified Devices. The initial order must include at least 250 Licenses for Enterprise Products or Enterprise Online Services.
 - (i) Enterprise commitment.** Enrolled Affiliate must order enough Licenses to cover all Qualified Users or Qualified Devices, depending on the License Type, with one or more Enterprise Products or a mix of Enterprise Products and the corresponding Enterprise Online Services (as long as all Qualified Devices not covered by a License are only used by users covered with a user License).
 - (ii) Enterprise Online Services only.** If no Enterprise Product is ordered, then Enrolled Affiliate need only maintain at least 250 Subscription Licenses for Enterprise Online Services.
- b. Additional Products.** Upon satisfying the minimum order requirements above, Enrolled Affiliate may order Additional Products.
- c. Use Rights for Enterprise Products.** For Enterprise Products, if a new Product version has more restrictive use rights than the version that is current at the start of the applicable initial or renewal term of the Enrollment, those more restrictive use rights will not apply to Enrolled Affiliate's use of that Product during that term.
- d. Country of usage.** Enrolled Affiliate must specify the countries where Licenses will be used on its initial order and on any additional orders.
- e. Resellers.** Enrolled Affiliate must choose and maintain a Reseller authorized in the United States. Enrolled Affiliate will acquire its Licenses through its chosen Reseller. Orders must be submitted to the Reseller who will transmit the order to Microsoft. The Reseller and Enrolled Affiliate determine pricing and payment terms as between them, and Microsoft will invoice the Reseller based on those terms. Throughout this Agreement the term "price" refers to reference price. Resellers and other third parties do not have authority to bind or impose any obligation or liability on Microsoft.
- f. Adding Products.**
 - (i) Adding new Products not previously ordered.** New Enterprise Products or Enterprise Online Services may be added at any time by contacting a Microsoft Account Manager or Reseller. New Additional Products, other than Online Services, may be used if an order is placed in the month the Product is first used. For Additional Products that are Online Services, an initial order for the Online Service is required prior to use.

- (ii) **Adding Licenses for previously ordered Products.** Additional Licenses for previously ordered Products other than Online Services may be added at any time but must be included in the next true-up order. Additional Licenses for Online Services must be ordered prior to use, unless the Online Services are (1) identified as eligible for true-up in the Product Terms or (2) included as part of other Licenses.
- g. **True-up requirements.** Enrolled Affiliate must submit an annual true-up order that accounts for any changes since the initial order or last order. If there are no changes, then an update statement must be submitted instead of a true-up order.
- (i) **Enterprise Products.** For Enterprise Products, Enrolled Affiliate must determine the number of Qualified Devices and Qualified Users (if ordering user-based Licenses) at the time the true-up order is placed and must order additional Licenses for all Qualified Devices and Qualified Users that are not already covered by existing Licenses, including any Enterprise Online Services.
- (ii) **Additional Products.** For Additional Products that have been previously ordered under this Enrollment, Enrolled Affiliate must determine the maximum number of Additional Products used since the latter of the initial order, the last true-up order, or the prior anniversary date and submit a true-up order that accounts for any increase.
- (iii) **Online Services.** For Online Services identified as eligible for true-up in the Product Terms, Enrolled Affiliate may place a reservation order for the additional Licenses prior to use and payment may be deferred until the next true-up order. Microsoft will provide a report of Reserved Licenses ordered but not yet invoiced to Enrolled Affiliate and its Reseller. Reserved Licenses will be invoiced retrospectively to the month in which they were ordered.
- (iv) **Subscription License reductions.** Enrolled Affiliate may reduce the quantity of Subscription Licenses at the Enrollment anniversary date on a prospective basis if permitted in the Product Terms, as follows:
- 1) For Subscription Licenses that are part of an Enterprise-wide purchase, Licenses may be reduced if the total quantity of Licenses and Software Assurance for an applicable group meets or exceeds the quantity of Qualified Devices and Qualified Users (if ordering user-based Licenses) identified on the Product Selection Form, and includes any additional Qualified Devices and Qualified Users added in any prior true-up orders. Step-up Licenses do not count towards this total count.
 - 2) For Enterprise Online Services that are not a part of an Enterprise-wide purchase, Licenses can be reduced as long as the initial order minimum requirements are maintained.
 - 3) For Additional Products available as Subscription Licenses, Enrolled Affiliate may reduce the Licenses. If the License count is reduced to zero, then Enrolled Affiliate's use of the applicable Subscription License will be cancelled.
- Invoices will be adjusted to reflect any reductions in Subscription Licenses at the true-up order Enrollment anniversary date and effective as of such date.
- (v) **Update statement.** An update statement must be submitted instead of a true-up order if, since the initial order or last true-up order, Enrolled Affiliate's Enterprise: (1) has not changed the number of Qualified Devices and Qualified Users licensed with Enterprise Products or Enterprise Online Services; and (2) has not increased its usage of Additional Products. This update statement must be signed by Enrolled Affiliate's authorized representative.
- (vi) **True-up order period.** The true-up order or update statement must be received by Microsoft between 60 and 30 days prior to each Enrollment anniversary date. The third-year true-up order or update statement is due within 30 days prior to the Expiration Date, and any license reservations within this 30 day period will not be accepted. Enrolled Affiliate

may submit true-up orders more often to account for increases in Product usage, but an annual true-up order or update statement must still be submitted during the annual order period.

- (vii) **Late true-up order.** If the true-up order or update statement is not received when due, Microsoft will invoice Reseller for all Reserved Licenses not previously invoiced and Subscription License reductions cannot be reported until the following Enrollment anniversary date (or at Enrollment renewal, as applicable).
- h. **Step-up Licenses.** For Licenses eligible for a step-up under this Enrollment, Enrolled Affiliate may step-up to a higher edition or suite as follows:
 - (i) For step-up Licenses included on an initial order, Enrolled Affiliate may order according to the true-up process.
 - (ii) If step-up Licenses are not included on an initial order, Enrolled Affiliate may step-up initially by following the process described in the Section titled "Adding new Products not previously ordered," then for additional step-up Licenses, by following the true-up order process.
- i. **Clerical errors.** Microsoft may correct clerical errors in this Enrollment, and any documents submitted with or under this Enrollment, by providing notice by email and a reasonable opportunity for Enrolled Affiliate to object to the correction. Clerical errors include minor mistakes, unintentional additions and omissions. This provision does not apply to material terms, such as the identity, quantity or price of a Product ordered.
- j. **Verifying compliance.** Microsoft may, in its discretion and at its expense, verify compliance with this Enrollment as set forth in the Enterprise Agreement.

3. **Pricing.**

- a. **Price Levels.** For both the initial and any renewal term Enrolled Affiliate's Price Level for all Products ordered under this Enrollment will be Level "D" throughout the term of the Enrollment.
- b. **Setting Prices.** Enrolled Affiliate's prices for each Product or Service will be established by its Reseller. Except for Online Services designated in the Product Terms as being exempt from fixed pricing, As long as Enrolled Affiliate continues to qualify for the same price level, Microsoft's prices for Resellers for each Product or Service ordered will be fixed throughout the applicable initial or renewal Enrollment term. Microsoft's prices to Resellers are reestablished at the beginning of the renewal term.

4. **Payment terms.**

For the initial or renewal order, Microsoft will invoice Enrolled Affiliate's Reseller in three equal annual installments. The first installment will be invoiced upon Microsoft's acceptance of this Enrollment and remaining installments will be invoiced on each subsequent Enrollment anniversary date. Subsequent orders are invoiced upon acceptance of the order and Enrolled Affiliate may elect to pay annually or upfront for Online Services and upfront for all other Licenses.

5. **End of Enrollment term and termination.**

- a. **General.** At the Expiration Date, Enrolled Affiliate must immediately order and pay for Licenses for Products it has used but has not previously submitted an order, except as otherwise provided in this Enrollment.
- b. **Renewal option.** At the Expiration Date of the initial term, Enrolled Affiliate can renew Products by renewing this Enrollment for one additional 36-month term or by signing a new Enrollment. Microsoft must receive a Renewal Form, Product Selection Form, and renewal order prior to or at the Expiration Date. Microsoft will not unreasonably reject any renewal.

Microsoft may make changes to this program that will make it necessary for Customer and its Enrolled Affiliates to enter into new agreements and Enrollments at renewal.

c. If Enrolled Affiliate elects not to renew.

(i) Software Assurance. If Enrolled Affiliate elects not to renew Software Assurance for any Product under its Enrollment, then Enrolled Affiliate will not be permitted to order Software Assurance later without first acquiring a new License with Software Assurance.

(ii) Online Services eligible for an Extended Term. For Online Services identified as eligible for an Extended Term in the Product Terms, the following options are available at the end of the Enrollment initial or renewal term.

1) Extended Term. Licenses for Online Services will automatically expire in accordance with the terms of the Enrollment. An extended term feature that allows Online Services to continue month-to-month ("Extended Term") is available. During the Extended Term, Online Services will be invoiced monthly at the then-current published price as of the Expiration Date plus a 3% administrative fee for up to one year. If Enrolled Affiliate wants an Extended Term, Enrolled Affiliate must submit a request to Microsoft at least 30 days prior to the Expiration Date.

2) Cancellation during Extended Term. At any time during the first year of the Extended Term, Enrolled Affiliate may terminate the Extended Term by submitting a notice of cancellation to Microsoft for each Online Service. Thereafter, either party may terminate the Extended Term by providing the other with a notice of cancellation for each Online Service. Cancellation will be effective at the end of the month following 30 days after Microsoft has received or issued the notice.

(iii) Subscription Licenses and Online Services not eligible for an Extended Term. If Enrolled Affiliate elects not to renew, the Licenses will be cancelled and will terminate as of the Expiration Date. Any associated media must be uninstalled and destroyed and Enrolled Affiliate's Enterprise must discontinue use. Microsoft may request written certification to verify compliance.

d. Termination for cause. Any termination for cause of this Enrollment will be subject to the "Termination for cause" section of the Agreement. In addition, it shall be a breach of this Enrollment if Enrolled Affiliate or any Affiliate in the Enterprise that uses Government Community Cloud Services fails to meet and maintain the conditions of membership in the definition of Community.

e. Early termination. Any early termination of this Enrollment will be subject to the "Early Termination" Section of the Enterprise Agreement.

For Subscription Licenses, in the event of a breach by Microsoft, or if Microsoft terminates an Online Service for regulatory reasons, Microsoft will issue Reseller a credit for any amount paid in advance for the period after termination.

6. Government Community Cloud.

a. Community requirements. If Enrolled Affiliate purchases Government Community Cloud Services, Enrolled Affiliate certifies that it is a member of the Community and agrees to use Government Community Cloud Services solely in its capacity as a member of the Community and, for eligible Government Community Cloud Services, for the benefit of end users that are members of the Community. Use of Government Community Cloud Services by an entity that is not a member of the Community or to provide services to non-Community members is strictly prohibited and could result in termination of Enrolled Affiliate's license(s) for Government Community Cloud Services without notice. Enrolled Affiliate acknowledges that only Community members may use Government Community Cloud Services.

b. All terms and conditions applicable to non-Government Community Cloud Services also apply

to their corresponding Government Community Cloud Services, except as otherwise noted in the Use Rights, Product Terms, and this Enrollment.

- c. Enrolled Affiliate may not deploy or use Government Community Cloud Services and corresponding non-Government Community Cloud Services in the same domain.
- d. **Use Rights for Government Community Cloud Services.** For Government Community Cloud Services, notwithstanding anything to the contrary in the Use Rights:
 - (i) Government Community Cloud Services will be offered only within the United States.
 - (ii) Additional European Terms, as set forth in the Use Rights, will not apply.
 - (iii) References to geographic areas in the Use Rights with respect to the location of Customer Data at rest, as set forth in the Use Rights, refer only to the United States.

Enrollment Details

1. Enrolled Affiliate's Enterprise.

- a. Identify which Agency Affiliates are included in the Enterprise. (Required) Enrolled Affiliate's Enterprise must consist of entire offices, bureaus, agencies, departments or other entities of Enrolled Affiliate, not partial offices, bureaus, agencies, or departments, or other partial entities. Check only one box in this section. If no boxes are checked, Microsoft will deem the Enterprise to include the Enrolled Affiliate only. If more than one box is checked, Microsoft will deem the Enterprise to include the largest number of Affiliates:
- ☒ Enrolled Affiliate only
- ☐ Enrolled Affiliate and all Affiliates
- ☐ Enrolled Affiliate and the following Affiliate(s) (Only identify specific affiliates to be included if fewer than all Affiliates are to be included in the Enterprise):
- ☐ Enrolled Affiliate and all Affiliates, with following Affiliate(s) excluded:
- b. Please indicate whether the Enrolled Affiliate's Enterprise will include all new Affiliates acquired after the start of this Enrollment: Exclude future Affiliates

2. Contact information.

Each party will notify the other in writing if any of the information in the following contact information page(s) changes. The asterisks (*) indicate required fields. By providing contact information, Enrolled Affiliate consents to its use for purposes of administering this Enrollment by Microsoft, its Affiliates, and other parties that help administer this Enrollment. The personal information provided in connection with this Enrollment will be used and protected in accordance with the privacy statement available at <https://www.microsoft.com/licensing/servicecenter>.

- a. **Primary contact.** This contact is the primary contact for the Enrollment from within Enrolled Affiliate's Enterprise. This contact is also an Online Administrator for the Volume Licensing Service Center and may grant online access to others. The primary contact will be the default contact for all purposes unless separate contacts are identified for specific purposes

Name of entity (must be legal entity name)* North Tahoe Public Utility District

Contact name* First David **Last** Berry

Contact email address* dberry@ntpud.org

Street address* 875 National Avenue PO Box 139

City* Tahoe Vista

State* CA

Postal code* 96148-0139-

(Please provide the zip + 4, e.g. xxxxx-xxxx)

Country* United States

Phone* 553-5431

Tax ID

** indicates required fields*

- b. **Notices contact and Online Administrator.** This contact (1) receives the contractual notices, (2) is the Online Administrator for the Volume Licensing Service Center and may grant online access to others, and (3) is authorized to order Reserved Licenses for eligible Online Services, including adding or reassigning Licenses and stepping-up prior to a true-up order.

☐ Same as primary contact (default if no information is provided below, even if the box is not checked).

Contact name* First David Last Berry
Contact email address* dberry@ntpud.org
Street address* 875 National Avenue PO Box 139
City* Tahoe Vista
State* CA
Postal code* 96148-0139-
(Please provide the zip + 4, e.g. xxxxx-xxxx)
Country* United States
Phone* 553-5431

Language preference. Choose the language for notices. English

☐ This contact is a third party (not the Enrolled Affiliate). Warning: This contact receives personally identifiable information of the Customer and its Affiliates.

** indicates required fields*

- c. **Online Services Manager.** This contact is authorized to manage the Online Services ordered under the Enrollment and (for applicable Online Services) to add or reassign Licenses and step-up prior to a true-up order.

Same as notices contact and Online Administrator (default if no information is provided below, even if box is not checked)

Contact name*: First reno Last service
Contact email address* renoservice@logically.com
Phone* 000

☐ This contact is from a third party organization (not the entity). Warning: This contact receives personally identifiable information of the entity.

** indicates required fields*

- d. **Reseller information.** Reseller contact for this Enrollment is:

Reseller company name* SoftwareONE, Inc.
Street address (PO boxes will not be accepted)* 20875 Crossroads Circle, Suite 1
City* Waukesha
State* WI
Postal code* 53186-4093
Country* United States
Contact name* MS Admin
Phone* 262-317-5555
Contact email address* ms-admin.us@softwareone.com

** indicates required fields*

By signing below, the Reseller identified above confirms that all information provided in this Enrollment is correct.

Signature*	Marina Campos
Printed name*	Marina Campos
Printed title*	Operations Analyst
Date*	04/29/2022

** indicates required fields*

Changing a Reseller. If Microsoft or the Reseller chooses to discontinue doing business with each other, Enrolled Affiliate must choose a replacement Reseller. If Enrolled Affiliate or the Reseller intends to terminate their relationship, the initiating party must notify Microsoft and the

other party using a form provided by Microsoft at least 90 days prior to the date on which the change is to take effect.

- e. If Enrolled Affiliate requires a separate contact for any of the following, attach the Supplemental Contact Information form. *Otherwise, the notices contact and Online Administrator remains the default.*

- (i) Additional notices contact
- (ii) Software Assurance manager
- (iii) Subscriptions manager
- (iv) Customer Support Manager (CSM) contact

3. *Financing elections.*

Is a purchase under this Enrollment being financed through MS Financing? ☐ Yes, ☒ No.

If a purchase under this Enrollment is financed through MS Financing, and Enrolled Affiliate chooses not to finance any associated taxes, it must pay these taxes directly to Microsoft.

Enterprise

Sub 250 Program Amendment ID W29

The parties agree that the Enrollment is amended as follows:

1. ***On the first page of the Enrollment, the following is added after the second paragraph:***

By entering into this Enrollment, the Enrolled Affiliate agrees that (1) it also has 25 or more Qualified Devices or Qualified Users; or (2) as a condition of entering into this Enrollment with 25-249 Qualified Devices or Qualified Users, Enrolled Affiliate has elected not to receive CD ROMs as part of the Enrollment and therefore no CD ROMs will automatically be shipped. If Enrolled Affiliate is enrolling with 25-249 Qualified Devices or Qualified Users and it would like to receive CD ROM Kits and updates, Enrolled Affiliate may order these through its Reseller for a fee.

The submission of this Amendment can only be placed against a 2011 Enterprise Agreement or an Enrollment that has the Updated EA Amendment terms and conditions applied. The submittal of this Amendment may not be contingent on submittal of a new Enterprise Agreement.

2. ***Section 2a of the Enrollment titled "Order Requirements", is hereby amended and restated in its entirety with the following:***

- a. **Minimum Order Requirements.** Enrolled Affiliate's Enterprise must have a minimum of 25 Qualified Users or Qualified Devices.
 - (i) **Initial Order.** Initial order must include at least 25 Licenses from one of the four groups outlined in the Product Selection Form.
 - (ii) **If choosing Enterprise Products.** If choosing Enterprise Products in a specific group outlined in the Product Selection Form, Enrolled Affiliate's initial order must include an Enterprise-wide selection of one or more Enterprise Products or a mix of Enterprise Products and corresponding Enterprise Online Services for that group.
 - (iii) **Additional Products.** Upon satisfying the minimum order requirements above, Enrolled Affiliate may order Additional Products.
 - (iv) **Country of Usage.** Enrolled Affiliate must specify the countries where Licenses will be used on its initial order and on any additional orders.
 - (v) **Enterprise Online Services only.** If no Enterprise Product is ordered, then Enrolled Affiliate need only maintain at least 25 Subscription Licenses for Enterprise Online Services.

3. ***Software Assurance renewal.***

Renewing Software Assurance: If Enrolled Affiliate will be renewing Products Software Assurance coverage from a separate agreement, check this box.	<input checked="checked" type="checkbox"/>
--	--



By checking the above box, a new section is added to the Enrollment entitled "Software Assurance Addition."

Software Assurance Addition. Enrolled Affiliate is permitted to and will include in its initial order under this Enrollment Software Assurance quantities from eligible Program's identified in the table below, even though Enrolled Affiliate is not otherwise eligible to order such Software Assurance without simultaneously ordering a License.

Enrolled Affiliate agrees that any perpetual Licenses received through the New Software Assurance shall supersede and replace the underlying Licenses, and the underlying Licenses are not to be transferred separately from any Licenses received through the New Software Assurance. Any remaining payment obligations with respect to the underlying Licenses shall continue in effect.

Program	License ID Number	Expiration Date
Enterprise	79797840	4/30/2022

Amendment to Contract Documents

Enrollment Number

84078474

5-0000008522588

This amendment ("Amendment") is entered into between the parties identified on the attached program signature form. It amends the Enrollment or Agreement identified above. All terms used but not defined in this Amendment will have the same meanings provided in that Enrollment or Agreement.

Enterprise Enrollment (Indirect) Invoice for Quoted Price Amendment ID M97

The price quoted to Enrolled Affiliate's Reseller is a fixed price based on an estimated order submission date. Microsoft will invoice Enrolled Affiliate's Reseller based on this fixed price quote. If this order is submitted later than the estimated order submission date, Enrolled Affiliate's Reseller will be charged for net new Monthly Subscriptions (including Online Services) for the period during which these services were not provided. Pricing to Enrolled Affiliate is agreed between Enrolled Affiliate and Enrolled Affiliate's Reseller.

SKU Number	SKU Description	Existing Quantity	Incremental quantities
AAA-12414	CCAL Bridge O365 Sub Per User	61	
AAA-11894	O365 G3 GCC Sub Per User	61	
NYH-00001	Audio Conferencing Select Dial Out GCC Sub Add-on		61
7MS-00001	Project Plan3 GCC Shared All Lng Subs VL MVL Per User	5	

Except for changes made by this Amendment, the Enrollment or Agreement identified above remains unchanged and in full force and effect. If there is any conflict between any provision in this Amendment and any provision in the Enrollment or Agreement identified above, this Amendment shall control.

This Amendment must be attached to a signature form to be valid.

Microsoft Internal Use Only:

(M97)EnrAmend(Ind)(InvoiceforQuotedPrice)(WW)(ENG)(Oct2020)(IU).docx		M97	B
--	--	-----	---



Proposal ID

1187908.003

Enrollment Number

84078474

Language: English (United States)

Enrolled Affiliate's Enterprise Products and Enterprise Online Services summary for the initial order:					
Profile	Qualified Devices	Qualified Users	Device / User Ratio	Enterprise Product Platform	CAL Licensing Model
Enterprise	61	61	1.0	No	User Licenses

Products	Enterprise Quantity
Client Access License (CAL)	
Core CAL	
Bridge for Office 365	61
Office 365 Plans	
O365 G3 GCC	61

Enrolled Affiliate's Product Quantities:				
Price Group	1	2	3	4
Enterprise Products	Office Professional Plus + M365 Apps for Enterprise + Office 365 (Plans E3 and E5) + Microsoft 365 Enterprise	Client Access License + Office 365 (Plans E1, E3 and E5) + Microsoft 365 Enterprise	Client Access License + Windows Intune + EMS USL + Microsoft 365 Enterprise	Win E3 + Win E5 + Win VDA + Microsoft 365 Enterprise
Quantity	61	61	0	0

Enrolled Affiliate's Price Level:	
Product Offering / Pool	Price Level
Enterprise Products and Enterprise Online Services USLs: Unless otherwise indicated in associated contract documents, Price level set using the highest quantity from Groups 1 through 4.	D
Additional Product Application Pool: Unless otherwise indicated in associated contract documents, Price level set using quantity from Group 1.	D
Additional Product Server Pool: Unless otherwise indicated in associated contract documents, Price level set using the highest quantity from Group 2 or 3.	D
Additional Product Systems Pool: Unless otherwise indicated in associated contract documents, Price level set using	D

NOTES	
Unless otherwise indicated in the associated contract documents, the price level for each Product offering / pool is set as described above, based upon the quantity to price level mapping below:	
Quantity of Licenses and Software Assurance	Price Level
2,399 and below	A
2,400 to 5,999	B
6,000 to 14,999	C
15,000 and above	D
Note 1: Enterprise Online Services may not be available in all locations. Please see the Product List for a list of locations where these may be purchased.	
Note 2: If Enrolled Affiliate does not order an Enterprise Product or Enterprise Online Service associated with an applicable Product pool, the price level for Additional Products in the same pool will be price level "A" throughout the term of the Enrollment. Refer to the Qualifying Government Entity Addendum pricing provision for more details on price leveling.	
Note 3: Bridge CAL, Office 365 Plan E3 Add Ons, EMS Add Ons, Windows Ent SA Per User Add Ons, and Enterprise Cloud Suite Add On	

Previous Enrollment(s)/Agreement(s) Form

Entity Name: North Tahoe Public Utility District

Contract that this form is attached to: State Local Government

For the purposes of this form, "entity" can mean the signing entity, Customer, Enrolled Affiliate, Government Partner, Institution, or other party entering into a volume licensing program agreement.

Please provide a description of the previous Enrollment(s), Agreement(s), Purchasing Account(s), and/or Affiliate Registration(s) being renewed or consolidated into the new contract identified above.

- a. Entity may select below any previous contract(s) from which to transfer MSDN subscribers to this new contract. Entity shall ensure that each MSDN subscriber transferred is either properly licensed under the new contract or is removed.
- b. Entity may select below only one previous contract from which to transfer the Software Assurance (SA) Benefit contact details, i.e., benefits contact (*not* the SA manager) and the program codes, to this new contract.
- c. An Open License cannot be used to transfer either the SA Benefit details or MSDN subscribers.
- d. The date of the earliest expiring Enrollment/Agreement that contains SA or Online Services will be the effective date of the new contract (or SA coverage period for Select Plus).
- e. Please insert the number of the earliest expiring Enrollment/Agreement with SA or Online Services in the appropriate fields of the new contract.

Enrollment/Agreement/ Purchasing Account/Affiliate Registration Description	Enrollment/Agreement/ Purchasing Account/Affiliate Registration Public Customer Number	Transfer SA Benefit Contact	Transfer MSDN Subscribers
Standard Enrollment	79797840	X	X

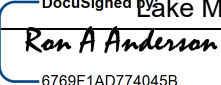
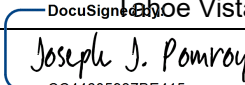
CentralSquare Solutions Agreement

This CentralSquare Solutions Agreement (the "**Agreement**"), effective as of the latest date shown on the signature block below (the "**Effective Date**"), is entered into between **Tritech Software Systems**, a CentralSquare company ("**CentralSquare**") and the **North Tahoe Public Utility District, CA** ("**Customer**"), together with CentralSquare, the "Parties", and each, a "Party".

WHEREAS, CentralSquare licenses and gives access to certain software applications ("**Solutions**") to its customers and also provides maintenance, support, migration, installation and other professional services; and

WHEREAS, Customer desires to license and/or gain access to certain Solutions and receive professional services described herein, and CentralSquare desires to grant and provide Customer license and access to such offerings as well as to support them with professional services, subject to the terms and conditions set forth in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants, terms, and conditions set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, by the signatures of their duly authorized representative below, the Parties intending to be legally bound, agree to all of the following provisions and exhibits of this Agreement:

Tritech Software Systems	North Tahoe Public Utility District, CA
1000 Business Center Dr. Lake Mary, FL 32746	PO, Box 139, 875 National Avenue Tahoe Vista, CA 96148
By:  6769F1AD774045B...	By:  CC44605937BE415
Print Name: Ron A Anderson	Print Name: Joseph J. Pomroy, P.E.
Print Title: Chief Sales Officer	Print Title: Engineering & Operations Manager
Date Signed: 2/17/2023	Date Signed: 2/17/2023

1. **Solution: Enterprise Asset Management**

2. **Term.**

- 2.1. **Initial Term.** The Initial Term of this Agreement commences as of the Effective Date and will continue in effect for five (5) years from such date unless terminated earlier pursuant to any of the Agreement's express provisions (the "**Initial Term**").
- 2.2. **Renewal Term.** This Agreement will automatically renew for additional successive one (1) year terms unless earlier terminated pursuant to any of the Agreement's provisions (a "**Renewal Term**" and, collectively, with the Initial Term, the "**Term**").
- 2.3. **Non-Renewal.** Either party may elect to end renewal of the contract by issuing a notice of non-renewal, in writing, to the other party six (6) months prior to the expiration of the current contract term.

3. **Annual Subscription Fees.** Are invoiced upon execution and shall be invoiced on an annual basis thereafter, subject to increase at 5% year over year. In consideration of the rights and services granted by CentralSquare to Customer under this Agreement, Customer shall make payments to CentralSquare pursuant to the amounts and payment terms outlined in Exhibit 1 (the "**Project Cost Summary**"). If customer terminates this Agreement in accordance with the termination for convenience provision below, customer shall be entitled to a pro-rata refund of the annual subscription fee, calculated by the remaining months in the applicable annual subscription.

4. **Definitions.** Capitalized terms not otherwise defined in this Agreement have the meanings set forth below:

- 4.1. "**Action**" means any claim, action, cause of action, demand, lawsuit, arbitration, inquiry, audit, notice of violation, proceeding, litigation, citation, summons, subpoena, or investigation of any nature, civil, criminal, administrative, regulatory or other, whether at law, in equity, or otherwise.
- 4.2. "**Affiliate**" of a Person means any other Person that directly or indirectly, through one or more intermediaries, controls, is controlled by, or is under common control with, such Person.
- 4.3. "**Authorized User**" means Customer's employees, consultants, contractors, and agents who are authorized by Customer to access and use the Solutions under the rights granted to Customer pursuant to this Agreement, and for whom access to the Solutions has been purchased.

- 4.4. **"Baseline"** means the version of a Solution updated to the particular time in question through CentralSquare's warranty services and maintenance, but without any other modification whatsoever.
- 4.5. **"Component System"** means any one of the Solutions identified in Exhibit 1, including all copies of Source Code, Object Code and all related specifications, Documentation, technical information, and all corrections, modifications, additions, development work, improvements and enhancements to and all Intellectual Property Rights for such Component System.
- 4.6. **"Confidential Information"** means the Software and Customizations in any embodiment, and either party's technical and business information relating to inventions or software, research and development, future product specifications, engineering processes, costs, profit or margin information, marketing and future business plans as well as any and all internal Customer and employee information, and any information exchanged by the parties that is clearly marked with a confidential, private or proprietary legend.
- 4.7. **"Customer Data"** means information, data, and content, in any form or medium, collected, downloaded, or otherwise received, directly or indirectly from Customer, an Authorized User or end-users by or through the Solutions, provided the data is not personally identifiable and not identifiable to Customer.
- 4.8. **"Custom Modification"** means a change that CentralSquare has made at Customer's request to any Component System in accordance with a CentralSquare -generated specification, but without any other changes whatsoever by any Person.
- 4.9. **"Customer Systems"** means the Customer's information technology infrastructure, including computers, software, hardware, databases, electronic systems (including database management systems), and networks, whether operated by Customer or through the use of third-party services.
- 4.10. **"Defect"** means a material deviation between the Baseline Solution and its Documentation, for which Defect Customer has given CentralSquare enough information to enable CentralSquare to replicate the deviation on a computer configuration that is both comparable to the Customer Systems and that is under CentralSquare's control. Further, with regard to each Custom Modification, Defect means a material deviation between the Custom Modification and the CentralSquare generated specification and documentation for such Custom Modification, and for which Defect Customer has given CentralSquare enough information to enable CentralSquare to replicate the deviation on a computer configuration that is both comparable to the Customer Systems and that is under CentralSquare's control.
- 4.11. **"Documentation"** means any manuals, instructions, or other documents or materials that CentralSquare provides or makes available to Customer in any form or medium and which describe the functionality, components, features, or requirements of the Solutions, including any aspect of the installation, configuration, integration, operation, use, support, or maintenance thereof.
- 4.12. **"Enhancements"** means general release (as opposed to custom) changes to a Baseline Component System or Custom Modification which increase the functionality of the Baseline Component System or Custom Modification in question.
- 4.13. **"Harmful Code"** means any software, hardware, device or other technology, including any virus, worm, malware, or other malicious computer code, the purpose or effect of which is to (a) permit unauthorized access to, or to destroy, disrupt, disable, distort, or otherwise harm or impede any (i) computer, software, firmware, hardware, system, or network; or (ii) any application or function of any of the foregoing or the security, integrity, confidentiality, or use of any data Processed thereby; or (b) prevent Customer or any Authorized User from accessing or using the Solutions as intended by this Agreement.
- 4.14. **"Intellectual Property Rights"** means any and all registered and unregistered rights granted, applied for, or otherwise now or hereafter in existence under or related to any patent, copyright, trademark, trade secret, database protection, or other intellectual property rights laws, and all similar or equivalent rights or forms of protection, in any part of the world.
- 4.15. **"Maintenance"** means optimization, error correction, modifications, and updates to CentralSquare Systems to correct any known Defects and improve performance. Maintenance will be provided for each Component System, the hours and details of which are described in Exhibit 2 (**"Support Standards"**).
- 4.16. **"New Releases"** means new editions of a Baseline Component System or Custom Modification.
- 4.17. **"Person"** means an individual, corporation, partnership, joint venture, limited liability entity, governmental authority, unincorporated organization, trust, association, or other entity.
- 4.18. **"Personal Information"** means any information that does or can identify a specific individual or by or from which a specific individual may be identified, contacted, or located. Personal Information includes

all "nonpublic personal information" as defined under the Gramm-Leach-Bliley Act, "protected health information" as defined under the Health and Insurance Portability and Accountability Act of 1996, "Personal Data" as defined in the EU General Data Protection Regulation (GDPR 2018), "Personal Information" as defined under the Children's Online Privacy Protection Act of 1998, and all rules and regulations issued under any of the foregoing.

- 4.19. **"Professional Services"** means installation, implementation, development work, training or consulting services including custom modification programming, support relating to custom modifications, on-site support services, assistance with data transfers, system restarts and reinstallations provided by CentralSquare.
- 4.20. **"Representatives"** means, with respect to a Party, that Party's employees, officers, directors, agents, subcontractors, and legal advisors.
- 4.21. **"CentralSquare Personnel"** means all individuals involved in the performance of Support Services and Professional Services as employees, agents, Subcontractors or independent contractors of CentralSquare.
- 4.22. **"Solutions"** means the Component Systems, Documentation, Custom Modifications, development work, CentralSquare Systems and any and all other information, data, documents, materials, works, and other content, devices, methods, processes, hardware, software, technologies and inventions, including any deliverables, technical or functional descriptions, requirements, plans, or reports, provided or used by CentralSquare or any Subcontractor in connection with Professional Services or Support Services rendered under this Agreement.
- 4.23. **"CentralSquare Systems"** means the information technology infrastructure used by or on behalf of CentralSquare to deliver Solutions, including all computers, software, hardware, databases, electronic systems (including database management systems), and networks, whether operated directly by CentralSquare or through the use of third-party services.
- 4.24. **"Support Services"** means Maintenance, Enhancements, implementation of New Releases, and general support efforts to respond to incidents reported by Customer in accordance with the detailed Support Standards outlined in Exhibit 2.
- 4.25. **"Third-Party Materials"** means materials and information, in any form or medium, including any software, documents, data, content, specifications, products, related services, equipment, or components of or relating to the Solutions that are not proprietary to CentralSquare.
5. **Subscription Access.** Customer is purchasing subscription priced software under this Agreement. So long as Client has paid the annual subscription fees and is current at all times with the subscription fees as stated herein, CentralSquare grants to Client a limited non-exclusive, non-transferable access to use the subscription software in Exhibit 1 at the time of this Agreement's execution. Client understands and acknowledges no ownership or any form of intellectual property rights transfer under the terms of this Agreement.
 - 5.1. Access and Scope of Use. Subject to and conditioned on Customer and their Authorized Users' compliance with the terms and conditions of this Agreement, Customer's limited non-exclusive, non-transferable right to access and use the Solutions, is solely for its Authorized Users. Such use is limited to Customer's internal use. CentralSquare shall deliver to Customer the initial copies of the Solutions outlined in Exhibit 1 by (a) electronic delivery, by posting it on CentralSquare's network for downloading, or similar suitable electronic file transfer method, or (b) physical shipment, such as on a disc or other suitable media transfer method. Physical shipment is on FOB- CentralSquare's shipping point, and electronic delivery is deemed effective at the time CentralSquare provides Customer with access to download the Solutions. The date of such delivery shall be referred to as the **"Delivery Date."**
 - 5.2. Documentation License. CentralSquare hereby grants to Customer a non-exclusive, non-sublicenseable, non-transferable license to use the Documentation during the Term solely for Customer's internal business purposes in connection with its use of the Solutions.
 - 5.3. Audit. Customer shall maintain for a reasonable period of time, but not less than three (3) years after expiration or termination of this Agreement, the systems, books, and records necessary to accurately reflect compliance with software licenses and the use thereof under this Agreement. Upon request, Customer shall permit CentralSquare and its directors, officers, employees, and agents to have on-site access at Customer's premises (or remote access as the case may be) during normal business hours to such systems, books, and records for the purpose of verifying such licensed use the performance of such obligations and amounts no more than once per year. Customer shall render reasonable cooperation to

CentralSquare as requested. If as a result of any audit or inspection CentralSquare substantiates a deficiency or non-compliance, Customer shall promptly reimburse CentralSquare for all its costs and expenses incurred to conduct such audit or inspection and be required to pay for any delinquencies in compliance with software licenses.

- 5.4. Service and System Control. Except as otherwise expressly provided in this Agreement:
 - 5.4.1. CentralSquare has and will retain sole control over the operation, provision, maintenance, and management of the Solutions; and
 - 5.4.2. Customer has and will retain sole control over the operation, maintenance, and management of, and all access to and use of, the Customer Systems, and sole responsibility for access to and use of the Solutions by any Person by or through the Customer Systems or other means controlled by Customer or any Authorized User, including any reports or results obtained from any use of the Solutions, and conclusions, decisions, or actions based on such use.
- 5.5. Limitations. Customer must provide CentralSquare with such facilities, equipment and support as are reasonably necessary for CentralSquare to perform its obligations under this Agreement, including, if required by CentralSquare, remote access to the Customer Systems. CentralSquare is not responsible or liable for any delay or failure of performance caused in whole or in part by any Customer delay or Customer's failure to perform any obligations under this Agreement.
- 5.6. Exceptions. CentralSquare has no obligation to provide Support Services relating to any Defect with the Solutions that, in whole or in part, arise out of or result from any of the following:
 - 5.6.1. software, or media on which provided, that is modified or damaged by Customer or third-party;
 - 5.6.2. any operation or use of, or other activity relating to, the Solutions other than as specified in the Documentation, including any incorporation, or combination, operation or use of the Solutions in or with, any technology (software, hardware, firmware, system, or network) or service not specified for Customer's use in the Documentation;
 - 5.6.3. any negligence, abuse, misapplication, or misuse of the Solution other than by CentralSquare personnel, including any Customer use of the Solution other than as specified in the Documentation or expressly authorized in writing by CentralSquare;
 - 5.6.4. any Customer's failure to promptly install any New Releases that CentralSquare has previously made available to Customer;
 - 5.6.5. the operation of, or access to, Customer's or a third-party's system, materials or network;
 - 5.6.6. any relocation of the Solution other than by CentralSquare personnel;
 - 5.6.7. any beta software, software that CentralSquare makes available for testing or demonstration purposes, temporary software modules, or software for which CentralSquare does not receive a fee;
 - 5.6.8. any breach of or noncompliance with any provision of this Agreement by Customer or any of its Representatives or any Force Majeure Event (including abnormal physical or electrical stress).
- 5.7. Reservation of Rights. Except for the specified rights outlined in this Section, nothing in this Agreement grants any right, title, or interest in or to any Intellectual Property Rights in or relating to the Support Services, Professional Services, Solutions, or Third-Party Materials, whether expressly, by implication, estoppel, or otherwise. All right, title, and interest in the Solutions, and the Third-Party Materials are and will remain with CentralSquare and the respective rights holders.
- 5.8. Changes. CentralSquare reserves the right, in its sole discretion, to make any changes to the Support Services and Solutions that it deems necessary or useful to: (a) maintain or enhance the quality or delivery of CentralSquare's services to its customers, the competitive strength of or market for CentralSquare's services, or the Support Services' cost efficiency or performance; or (b) to comply with applicable law. Without limiting the foregoing, either Party may, at any time during the Term, request in writing changes to particular Support Services, Professional Services or their product suite of Solutions. The parties shall evaluate and, if agreed, implement all such requested changes. No requested changes will be effective unless and until memorialized in either a CentralSquare issued Add-On Quote signed by the Customer, or a written change order or amendment to this agreement signed by both parties.
- 5.9. Subcontractors. CentralSquare may from time to time in its discretion engage third parties to perform Professional Services or Support Services (each, a "Subcontractor").

5.10. Security Measures. The Solution may contain technological measures designed to prevent unauthorized or illegal use of the Solution. Customer acknowledges and agrees that: (a) CentralSquare may use these and other lawful measures to verify compliance with the terms of this Agreement and enforce CentralSquare's rights, including all Intellectual Property Rights, in and to the Solution; (b) CentralSquare may deny any individual access to and/or use of the Solution if CentralSquare, in its reasonable discretion, believes that person's use of the Solution would violate any provision of this Agreement, regardless of whether Customer designated that person as an Authorized User; and (c) CentralSquare may collect, maintain, process, use and disclose technical, diagnostic and related non-identifiable data gathered periodically which may lead to improvements in the performance and security of the Solutions.

6. Use Restrictions. Customer shall not, and shall not permit any other Person to, access or use the Solutions except as expressly permitted by this Agreement. For purposes of clarity and without limiting the generality of the foregoing, Customer shall not, except as this Agreement expressly permits:

- 6.1. copy, modify, or create derivative works or improvements of the Solutions, or rent, lease, lend, sell, sublicense, assign, distribute, publish, transfer, or otherwise make available any Solutions to any Person, including on or in connection with the internet or any time-sharing, service bureau, software as a service, cloud, or other technology or service;
- 6.2. reverse engineer, disassemble, decompile, decode, adapt, or otherwise attempt to derive or gain access to the source code of the Solutions, in whole or in part;
- 6.3. bypass or breach any security device or protection used by Solutions or access or use the Solutions other than by an Authorized User through the use of his or her own then valid access;
- 6.4. input, upload, transmit, or otherwise provide to or through the CentralSquare Systems, any information or materials that are unlawful or injurious, or contain, transmit, or activate any Harmful Code;
- 6.5. damage, destroy, disrupt, disable, impair, interfere with, or otherwise impede or harm in any manner the CentralSquare Systems, or CentralSquare's provision of services to any third-party, in whole or in part;
- 6.6. remove, delete, alter, or obscure any trademarks, Specifications, Documentation, warranties, or disclaimers, or any copyright, trademark, patent, or other intellectual property or proprietary rights notices from any Documentation or Solutions, including any copy thereof;
- 6.7. access or use the Solutions in any manner or for any purpose that infringes, misappropriates, or otherwise violates any Intellectual Property Right or other right of any third-party, or that violates any applicable law;
- 6.8. access or use the Solutions for purposes of competitive analysis of the Solutions, the development, provision, or use of a competing software service or product or any other purpose that is to CentralSquare's detriment or commercial disadvantage or otherwise access or use the Solutions beyond the scope of the authorization granted under this Section.

7. Customer Obligations.

- 7.1. Customer Systems and Cooperation. Customer shall at all times during the Term: (a) set up, maintain, and operate in good repair all Customer Systems on or through which the Solutions are accessed or used; (b) provide CentralSquare Personnel with such access to Customer's premises and Customer Systems as is necessary for CentralSquare to perform the Support Services in accordance with the Support Standards and Specifications; and (c) provide all cooperation as CentralSquare may reasonably request to enable CentralSquare to exercise its rights and perform its obligations under and in connection with this Agreement.
- 7.2. Effect of Customer Failure or Delay. CentralSquare is not responsible or liable for any delay or failure of performance caused in whole or in part by Customer's delay in performing, or failure to perform, any of its obligations under this Agreement.
- 7.3. Corrective Action and Notice. If Customer becomes aware of any actual or threatened activity prohibited by Section 6, Customer shall, and shall cause its Authorized Users to, immediately: (a) take all reasonable and lawful measures within their respective control that are necessary to stop the activity or threatened activity and to mitigate its effects (including, where applicable, by discontinuing and preventing any unauthorized access to the Solutions and permanently erasing from their systems and destroying any data to which any of them gained unauthorized access); and (b) notify CentralSquare of any such actual or threatened activity.

8. Professional Services.

- 8.1. Compliance with Customer Policies. While CentralSquare Personnel are performing services at Customer's site, CentralSquare will ensure that such personnel comply with Customer's reasonable

security procedures and site policies that are generally applicable to Customer's other suppliers providing similar services and that have been provided to CentralSquare in writing or in advance. Customer shall promptly reimburse CentralSquare for any out-of-pocket costs incurred in complying with such procedures and policies.

- 8.2. **Contributed Material.** In the process of CentralSquare's performing Professional Services, Customer may, from time to time, provide CentralSquare with designs, plans, or specifications, improvements, works or other material for inclusion in, or making modifications to, the Solutions, the Documentation or any other deliverables ("**Contributed Material**"). Customer grants to CentralSquare a nonexclusive, irrevocable, perpetual, transferable right, without the payment of any royalties or other compensation of any kind and without the right of attribution, for CentralSquare, CentralSquare's Affiliates and CentralSquare's licensees to make, use, sell and create derivative works of the Contributed Material.

9. Confidentiality.

- 9.1 **Defined.** Information that is conveyed orally shall be designated as confidential at the time of disclosure and shall be reduced to writing within ten (10) business days. Notwithstanding any provision in this Section 9, Customer specifically acknowledges that the Software, including without limitation the database architecture and sequence and Documentation, comprise Confidential Information and know-how that are the exclusive property of CentralSquare.
- 9.2 **Nondisclosure.** The parties agree, unless otherwise provided in this Agreement or required by law, not to use or make each other's Confidential Information available to any third party for any purpose other than as necessary to perform under this Agreement. The recipient shall protect the Confidential Information from disclosure by using the same degree of care, but no less than a reasonable degree of care, that it uses to protect its own confidential information of a like nature to prevent its unauthorized use, dissemination or publication by its employees or agents. Customer further agrees that it will not allow any form or variation of the Software to enter the public domain. Both parties acknowledge that any breach of its obligations with respect to Confidential Information may cause the other irreparable injury for which there are inadequate remedies at law and that the non-disclosing party shall be entitled to equitable relief in addition to all other remedies available to it. Customer shall not disclose the results of any performance or functionality tests of the Software to any third party without CentralSquare's prior written approval.
- 9.3 **Exceptions.** A party's Confidential Information shall not include information that: (a) is or becomes publicly available through no act or omission of the recipient; (b) was in the recipient's lawful possession prior to the disclosure and was not obtained by the recipient either directly or indirectly from the disclosing party; (c) is lawfully disclosed to the recipient by a third party without restriction on recipient's disclosure, and where recipient was not aware that the information was the confidential information of discloser; (d) is independently developed by the recipient without violation of this Agreement; or (e) is required to be disclosed by law.

10. Security.

- 10.1. CentralSquare will implement commercially reasonable administrative, technical and physical safeguards designed to ensure the security and confidentiality of Customer Data, protect against any anticipated threats or hazards to the security or integrity of Customer Data, and protect against unauthorized access or use of Customer Data. CentralSquare will review and test such safeguards on no less than an annual basis.
- 10.2. Customer shall maintain, in connection with the operation or use of the Solutions, adequate technical and procedural access controls and system security requirements and devices, necessary for data privacy, confidentiality, integrity, authorization, authentication and non-repudiation and virus detection and eradication.
- 10.3. To the extent that Authorized Users are permitted to have access to the Solutions, Customer shall maintain agreements with such Authorized Users that adequately protect the confidentiality and Intellectual Property Rights of CentralSquare in the Solutions and Documentation, and disclaim any liability or responsibility of CentralSquare with respect to such Authorized Users.

11. Personal Data. If CentralSquare processes or otherwise has access to any personal data or personal information on Customer's behalf when performing CentralSquare's obligations under this Agreement, then:

- 11.1. Customer shall be the data controller (where "**data controller**" means an entity which alone or jointly with others determines purposes for which and the manner in which any personal data are, or are to be,

processed) and CentralSquare shall be a data processor (where “**data processor**” means an entity which processes the data only on behalf of the data controller and not for any purposes of its own);

- 11.2. Customer shall ensure that it has obtained all necessary consents and it is entitled to transfer the relevant personal data or personal information to CentralSquare so that CentralSquare may lawfully use, process and transfer the personal data and personal information in accordance with this Agreement on Customer’s behalf, which may include CentralSquare processing and transferring the relevant personal data or personal information outside the country where Customer and the Authorized Users are located in order for CentralSquare to provide the Solutions and perform its other obligations under this Agreement; and
- 11.3. CentralSquare shall process personal data and information only in accordance with lawful and reasonable written instructions given by Customer and as set out in and in accordance with the terms of this Agreement; and
- 11.4. each Party shall take appropriate technical and organizational measures against unauthorized or unlawful processing of the personal data and personal information or its accidental loss, destruction or damage so that, having regard to the state of technological development and the cost of implementing any measures, the measures taken ensure a level of security appropriate to the harm that might result from such unauthorized or unlawful processing or accidental loss, destruction or damage in relation to the personal data and personal information and the nature of the personal data and personal information being protected. If necessary, the parties will cooperate to document these measures taken.

12. Representations and Warranties.

- 12.1. **LIMITED WARRANTY.** CentralSquare warrants that it owns or otherwise has the rights in the Software and has the right to license the Software as described in this Agreement. CentralSquare further warrants and represents that the CentralSquare Software does not contain any “back door”, “time bomb”, “Trojan horse”, “worm”, “drop dead device” or other program routine or hardware device inserted and intended by CentralSquare to provide a means of unauthorized access to, or a means of disabling or erasing any computer program or data, or otherwise disabling the CentralSquare Software. Nothing herein shall be deemed to constitute a warranty against viruses. The provisions of section and its subsections below, shall constitute the agreement of the Parties with respect to viruses. Customer’s sole remedy with respect to the foregoing warranty shall be to receive an Update to the CentralSquare Software that does not contain any of the above-described routines or devices.
- 12.2. **DISCLAIMER OF WARRANTY. EXCEPT FOR THE EXPRESS LIMITED WARRANTY SET FORTH ABOVE, CENTRALSQUARE MAKES NO WARRANTIES WHATSOEVER, EXPRESSED OR IMPLIED, WITH REGARD TO THE SOLUTIONS, PROFESSIONAL SERVICES, SUPPORT SERVICES, AND/OR ANY OTHER MATTER RELATING TO THIS AGREEMENT, AND THAT CENTRALSQUARE DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, STATUTORY, OR OTHER, INCLUDING ALL WARRANTIES ARISING FROM COURSE OF DEALING, USAGE OR TRADE PRACTICE, AND SPECIFICALLY DISCLAIMS IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, AND NON-INFRINGEMENT. FURTHER, CENTRALSQUARE EXPRESSLY DOES NOT WARRANT THAT A SOLUTION, ANY CUSTOM MODIFICATION OR ANY IMPROVEMENTS WILL BE USABLE BY CUSTOMER IF THE SOLUTION OR CUSTOM MODIFICATION HAS BEEN MODIFIED BY ANYONE OTHER THAN CENTRALSQUARE PERSONNEL, OR WILL BE ERROR FREE, WILL OPERATE WITHOUT INTERRUPTION OR WILL BE COMPATIBLE WITH ANY HARDWARE OR SOFTWARE TO THE EXTENT EXPRESSLY SET FORTH IN THE DOCUMENTATION. ALL THIRD-PARTY MATERIALS ARE PROVIDED “AS-IS” AND ANY REPRESENTATION OR WARRANTY OF OR CONCERNING ANY OF THEM IS STRICTLY BETWEEN CUSTOMER AND THE THIRD-PARTY OWNER. THIS AGREEMENT DOES NOT AMEND, OR MODIFY CENTRALSQUARE’S WARRANTY UNDER ANY AGREEMENT OR ANY CONDITIONS, LIMITATIONS, OR RESTRICTIONS THEREOF.**

13. **Notices.** All notices and other communications required or permitted under this Agreement must be in writing and will be deemed given when delivered personally, sent by United States registered or certified mail, return receipt requested; transmitted by facsimile or email confirmed by United States first class mail, or sent by overnight courier. Notices must be sent to a Party at its address shown below, or to such other place as the Party may subsequently designate for its receipt of notices in writing by the other Party.

If to **CentralSquare**
CentralSquare : **1000 Business Center Dr.**

Lake Mary, FL 32746
Phone: 407-304-3235 **email: info@CentralSquare.com**
Attention: Senior Counsel / Contracts Department

If to Customer: **North Tahoe Public Utility District, CA**
PO Box 139
875 National Avenue
Tahoe Vista, CA 96148
Phone: (530) 553-5431 **email: dberry@ntpud.org**
Attention: David Berry

14. Force Majeure. Neither Party shall be responsible for failure to fulfill its obligations hereunder or liable for damages resulting from delay in performance as a result of war, fire, strike, riot or insurrection, natural disaster, delay of carriers, governmental order or regulation, complete or partial shutdown of plant, unavailability of Equipment, software, or services from suppliers, default of a subcontractor or vendor to the Party if such default arises out of causes beyond the reasonable control of such subcontractor or vendor, the acts or omissions of the other Party, or its officers, directors, employees, agents, contractors, or elected officials, and/or other occurrences beyond the Party's reasonable control ("Excusable Delay" hereunder). In the event of such Excusable Delay, performance shall be extended on a day for day basis or as otherwise reasonably necessary to compensate for such delay.

15. Indemnification.

15.1. CentralSquare Indemnification. CentralSquare shall indemnify, defend, and hold harmless Customer from any and all claims, lawsuits or liability, including attorneys' fees and costs, allegedly arising out of, in connection with, or incident to any loss, damage or injury to persons or property or arising solely from a wrongful or negligent act, error or omission of CentralSquare, its employees, agents, contractors, or any subcontractor as a result of CentralSquare's or any subcontractor's performance pursuant to this Agreement; however, CentralSquare shall not be required to indemnify Customer for any claims or actions caused to the extent of the negligence or wrongful act of Customer, its employees, agents, or contractors. Notwithstanding anything to the contrary in the foregoing, if a claim, lawsuit or liability results from or is contributed to by the actions or omissions of Customer, or its employees, agents or contractors, CentralSquare's obligations under this provision shall be reduced to the extent of such actions or omissions based upon the principle of comparative fault.

15.2. Customer Indemnification. Customer shall indemnify, defend, and hold harmless CentralSquare from any and all claims, lawsuits or liability, including attorneys' fees and costs, allegedly arising out of, in connection with, or incident to any loss, damage or injury to persons or property or arising solely from a wrongful or negligent act, error or omission of Customer, its employees, agents, contractors, or any subcontractor as a result of Customer's or any subcontractor's performance pursuant to this Agreement; however, Customer shall not be required to indemnify CentralSquare for any claims or actions caused to the extent of the negligence or wrongful act of CentralSquare, its employees, agents, or contractors. Notwithstanding anything to the contrary in the foregoing, if a claim, lawsuit or liability results from or is contributed to by the actions or omissions of CentralSquare, or its employees, agents or contractors, Customer's obligations under this provision shall be reduced to the extent of such actions or omissions based upon the principle of comparative fault.

15.3. Sole Remedy. THIS SECTION SETS FORTH CUSTOMER'S SOLE REMEDIES AND CENTRALSQUARE'S SOLE LIABILITY AND OBLIGATION FOR ANY ACTUAL, THREATENED, OR ALLEGED CLAIMS THAT THE SERVICES AND SOLUTIONS OR ANY SUBJECT MATTER OF THIS AGREEMENT INFRINGES, MISAPPROPRIATES, OR OTHERWISE VIOLATES ANY INTELLECTUAL PROPERTY RIGHTS OF ANY THIRD-PARTY.

16. Termination. This Agreement may be terminated:

- 16.1. For cause by either Party, effective on written notice to the other Party, if the other Party materially breaches this Agreement and: (i) is incapable of cure; or (ii) being capable of cure, remains uncured thirty (30) days after the non-breaching Party provides the breaching Party with written notice of such breach.
- 16.2. For lack of payment by written notice to Customer, if Customer's failure to pay amounts due under this

Agreement has continued more than ninety (90) days after delivery of written notice of non-payment.

- 16.3. This Agreement may be terminated without cause by either party by providing written notice to the other party thirty (30) days prior to the date of termination.

17. Effect of Termination or Expiration. On the expiration or earlier termination of this Agreement:

- 17.1. Upon the expiration or earlier termination of this Agreement, each Party shall continue to hold such Confidential Information in confidence pursuant to Section 9; and
- 17.2. Upon the expiration of this Agreement, each Party shall pay to the other all amounts accrued prior to and through the date of termination of this Agreement;
- 17.3. All rights granted herein shall terminate immediately and automatically upon the effective date of such termination;
- 17.4. Customer's right to the accessed software granted herein shall terminate;
- 17.5. Customer will cease using such software and at CentralSquare's direction return or destroy the software and any supplemental confidential information or documentation.

18. Assignment. Neither this Agreement nor any rights or obligations hereunder shall be assigned or otherwise transferred by either Party without the prior written consent of the other Party, which consent will not be unreasonably withheld; provided however, that in the event of a merger or acquisition of all or substantially all of CentralSquare's assets, CentralSquare may assign this Agreement to an entity ready, willing and able to perform CentralSquare's executory obligations hereunder, as evidenced by an express written assumption of the obligations hereunder by the assignee.

19. Dispute Resolution. Any dispute, controversy or claim arising out of or relating to this Agreement, including the breach, termination, or validity thereof, shall be resolved by final and binding arbitration.

- 19.1. Exclusive Dispute Resolution Mechanism. The Parties agree to resolve any dispute, controversy, or claim arising out of or relating to this Agreement (each, a "Dispute"), exclusively under the provisions of this Section. Either Party may seek interim or provisional relief in any court of competent jurisdiction if necessary, to protect the rights or property of that Party pending the appointment of the arbitrator or pending the arbitrator's determination of the merits of the dispute.
- 19.2. Good Faith Negotiations. The Parties agree to send written notice to the other Party of any Dispute ("Dispute Notice"). After the other Party receives the Dispute Notice, the parties agree to undertake good faith negotiation between themselves to resolve the Dispute. Each Party shall be responsible for its associated travel costs. The parties agree to attend no fewer than three negotiation sessions attended Vice Presidents of each Party (or employees of equivalent or superior position).
- 19.3. Escalation to Mediation. If the Parties cannot resolve any Dispute during the good faith negotiations either Party must initiate mediation under Section 19.4.
- 19.4. Mediation. Subject to Sections 19.2 and 19.3, the Parties may escalate a Dispute to a mutually agreed to mediator. Parties agree to act in good faith in selecting a neutral mediator and in scheduling the mediation proceedings. The parties agree to use commercially reasonable efforts in participating in the mediation. The parties agree the mediator's fees and expenses, and the mediator's costs incidental to the mediation will be shared equally between the parties. The parties shall bear their own fees, expenses, and costs.
- 19.5. Confidential Mediation. The Parties further agree all written or oral offers, promises, conduct, and statements made in the course of the mediation are confidential, privileged, and inadmissible for any purpose in any litigation, arbitration or other proceeding involving the Parties. However, evidence that is otherwise admissible or discoverable shall not be rendered inadmissible or non-discoverable as a result of its use in the mediation.
- 19.6. Litigation or Arbitration as a Final Resort. If the Parties cannot resolve a Dispute through mediation, then once an impasse is issued by the mediator either Party must commence binding arbitration in accordance with the provisions of 19.7 and 19.8.
- 19.7. Arbitration. The Parties agree that any dispute, controversy, or claim arising out of or related to the Employee's employment with the Company or termination of employment, this Agreement, or any alleged breach of this Agreement shall be governed by the Federal Arbitration Act (FAA) and submitted to and decided by binding arbitration to be held in Florida. Parties agree to hold the deliberations in such arbitration confidential.
- 19.8. Arbitration Procedure. The Parties agree arbitration must be commenced by delivering a notice of

arbitration to the other Party. The Notice must set out the nature of the claim(s), and the relief requested. Within thirty (30) days of the receipt of the notice, the receiving Party shall deliver an answer, any counterclaim(s), and relief requested. Arbitration shall be heard by a single arbitrator. Each Party shall pay its own costs of arbitration. The Parties shall confer in good faith to attempt to agree upon a suitable arbitrator, and if unable to do so, they will select an arbitrator from the American Arbitration Association's employment arbitration panel for the area. The arbitrator shall decide the procedures in the arbitration after consultation with the Parties. The arbitrator will have the power to grant any provisional or final remedy or relief it deems appropriate, including conservatory measures and an award of attorneys' fees. The decision of the arbitrator shall be final and binding upon the Parties hereto. The Parties agree that judgment may be entered upon the award by any court having jurisdiction.

20. Waiver/Severability. The failure of any Party to enforce any of the provisions hereof will not be construed to be a waiver of the right of such Party thereafter to enforce such provisions. If any provision of this Agreement is found to be unenforceable, that provision will be enforced to the maximum extent possible, and the validity, legality and enforceability of the remaining provisions will not in any way be affected or impaired thereby.

21. LIABILITY. NOTWITHSTANDING ANY PROVISION WITHIN THIS AGREEMENT TO THE CONTRARY, AND REGARDLESS OF THE NUMBER OF LOSSES, WHETHER IN CONTRACT, EQUITY, STATUTE, TORT, NEGLIGENCE, OR OTHERWISE:

21.1. NEITHER PARTY SHALL HAVE LIABILITY TO THE OTHER PARTY FOR ANY SPECIAL, INDIRECT, INCIDENTAL, PUNITIVE, EXEMPLARY, LIQUIDATED, OR CONSEQUENTIAL DAMAGES OF ANY KIND, AND NEITHER PARTY SHALL BE LIABLE TO THE OTHER PARTY FOR LOSSES OF PROFIT, REVENUE, INCOME, BUSINESS, ANTICIPATED SAVINGS, DATA, REPUTATION, AND MORE GENERALLY, ANY LOSSES OF AN ECONOMIC OR FINANCIAL NATURE, REGARDLESS OF WHETHER SUCH LOSSES MAY BE DEEMED AS CONSEQUENTIAL OR ARISING DIRECTLY AND NATURALLY FROM THE INCIDENT GIVING RISE TO THE CLAIM, AND REGARDLESS OF WHETHER SUCH LOSSES ARE FORESEEABLE OR WHETHER EITHER PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH LOSSES; AND

21.2. CENTRALSQUARE'S TOTAL LIABILITY ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT SHALL NOT EXCEED THE AMOUNT(S) ACTUALLY PAID BY CUSTOMER TO CENTRALSQUARE HEREUNDER FOR THE LAST TWELVE MONTHS.

22. Third-Party Materials. CentralSquare may from time to time, in its discretion engage third parties to perform services, provide software, or provide equipment. Customer acknowledges and agrees CentralSquare provides front-line support services for third parties, but these third parties assume all responsibility and liability in connection with the third-party software, equipment, or related services. CentralSquare is not authorized to make any representations or warranties that are binding upon the third-party or to engage in any other acts that are binding upon the third-party, excepting specifically that CentralSquare is authorized to represent third-party fees in the Agreement and to accept payment of such amounts from Customer on behalf of the third-party for as long as such third-party authorizes CentralSquare to do so. As a condition precedent to installing or accessing any third-party Materials, Customer may be required to execute a click-through, shrink-wrap End User License Agreement (EULA) or similar agreement provided by the Third-Party Materials provider. All third-party materials are provided "as-is" and any representation or warranty concerning them is strictly between Customer and the third-party.

23. Entire Agreement. This Agreement, and any Exhibits specifically incorporated therein by reference, constitutes the entire agreement between the Parties with respect to the subject matter. These documents supersede and merge all previous and contemporaneous proposals of sale, communications, representations, understandings and agreements, whether oral or written, between the Parties with respect to the subject hereof. This Agreement may not be modified except by a writing subscribed to by authorized representatives of both Parties.

24. No Third-Party Beneficiaries. This Agreement is for the sole benefit of the Parties and their respective successors and permitted assigns and nothing herein, express or implied, is intended to or shall confer on any other person any legal or equitable right, benefit, or remedy of any nature under or by reason of this Agreement.

25. Counterparts. This Agreement may be executed in several counterparts, each of which when so executed shall be deemed to be an original, and such counterparts shall constitute one and the same instrument. This Amendment shall be considered properly executed by a Party if executed by that Party and transmitted by facsimile or other electronic means including, without limitation, DocuSign, Tagged Image Format Files (TIFF), or Portable Document Format (PDF).

26. Material Adverse Change. If any Law, Regulatory Approval, applicable standard, process, OEM requirement is changed or comes into force after the Effective Date, including but not limited to PCI standards (collectively, a "Material Adverse Change"), which is not explicitly addressed within this Agreement and results in *significant extra* costs for either Party in relation to the performance of this Agreement, both Parties shall promptly meet, discuss in good faith, and agree upon reducing the technical, operational, and/or commercial impact of such Material Adverse Change.

27. Cooperative Purchases. This Contract may be used by other government agencies. CentralSquare has agreed to offer similar services to other agencies under the same terms and conditions as stated herein except that the compensation may be negotiated between CentralSquare and other agencies based on the specific revenue expectations, agency reimbursed costs, and other agency requirements. The Customer will in no way whatsoever incur any liability in relation to specifications, delivery, payment, or any other aspect of purchases by such agencies.

28. Order of Precedence.

28.1. In the event of any conflict or inconsistency between this Agreement, the Exhibits, or any purchase order, then the following priority shall prevail:

28.1.1. The main body of this Agreement and any associated amendments or change orders.

28.1.2. The attached Exhibits to this Agreement.

28.1.3. Purchase Orders placed with CentralSquare in accordance with this Agreement.

Customer's purchase terms and conditions or CentralSquare's sales terms and conditions are not applicable and shall have no force and effect, whether referenced or not in any document in relation to this Agreement.

28.2. Incorporated Exhibits to this Agreement:

Exhibit 1 – Project Cost Summary

Exhibit 2 - Maintenance & Support Standards

Exhibit 3 – Travel Expense Guidelines

Exhibit 4 – Insurance Requirements

Exhibit 5 – Reserved

EXHIBIT 1

Project Cost Summary

WHAT SOFTWARE IS INCLUDED?

PRODUCT NAME		QUANTITY	UNIT PRICE	TOTAL
1.	Enterprise Asset Management Bundled- On Premise Site License Annual Subscription	1	25,000.00	25,000.00
Software Total				25,000.00 USD

WHAT SERVICES ARE INCLUDED?

DESCRIPTION	TOTAL
	Services Subtotal USD
	Discount USD
	Services Total USD

QUOTE SUMMARY

Software Subtotal	25,000.00 USD
Services Subtotal	USD
Quote Subtotal	25,000.00 USD
Quote Total	25,000.00 USD

WHAT ARE THE RECURRING FEES?

TYPE	AMOUNT
FIRST YEAR MAINTENANCE TOTAL	0.00
FIRST YEAR SUBSCRIPTION TOTAL	25,000.00

The amount totals for Maintenance and/or Subscription on this quote include only the first year of software use and maintenance. Renewal invoices will include this total plus any applicable uplift amount as outlined in the relevant purchase agreement.

PAYMENT TERMS:

RECURRING FEES

- a. The Annual Subscription Fee is due: on the Execution Date, and annually thereafter on the anniversary of the Execution Date. Beginning in year two, the Annual Subscription Fee is subject to a 5% increase.
- b. Annual Support & Maintenance Fees are due as follows:
 - i. End Billing with Continued Support. Upon commencement of billing for the Annual Access Fee, Customer acknowledges the termination of the current maintenance billing structure for any legacy products that will be effectively replaced by modules listed in Exhibit 1. CentralSquare shall continue to provide Customer with Maintenance of these products until the transition to a new environment is complete, at which time Maintenance will be terminated.
 - ii. Credit. A credit in the amount of the unused portion of Maintenance paid by Customer, if any, shall be applied towards Customers first Annual Subscription Fee. The unused portion of paid Maintenance will consist of the amount unused as of Execution Date.

ANCILLARY FEES

- c. Reimbursement of travel and living expenses will be governed by Exhibit 3 (“**Travel Expense Guidelines**”) attached hereto and will be invoiced monthly in arrears and due within thirty (30) days from date of invoice.
- d. Customer is responsible for paying all taxes relating to this Agreement. Applicable tax amounts (if any) are not included in the fees set forth in this Agreement. If Customer is exempt from the payment of any such taxes, Customer must provide CentralSquare valid proof of exemption; otherwise, CentralSquare will invoice Customer and Customer will pay to CentralSquare all such tax amounts.
- e. If Customer fails to make any payment when due, then CentralSquare may charge interest on the past due amount at the rate of 1.5% per month calculated daily and compounded monthly, or, if lower, the highest rate permitted under applicable law; and If such failure continues for 90 days following written notice thereof, CentralSquare may suspend performance or access until past due amounts have been paid.

EXHIBIT 2**Support Standards**

I. Support Hours: Hours During Which CentralSquare's Telephone Support Will be Available to Customer in Connection with the Provision of Maintenance: Unless otherwise noted in the Order as to Support Type, support hours are Monday through Friday, 8:00 A.M. to 5:00 P.M. Customer's Local Time within the continental United States, excluding holidays ("5x9").

II. Targeted Response Times.

"Notification" means a communication to CentralSquare's help desk by means of: (i) CentralSquare's web helpline; or (ii) the placement of a telephone call.

With respect to CentralSquare's support obligations, CentralSquare will use diligent, commercially reasonable efforts to respond to Notifications from Customer relating to the Solution identified in the Order in accordance with the following guidelines with the time period to be measured beginning with the first applicable CentralSquare "Telephone Support" hour occurring after CentralSquare's receipt of the Notification:

Priority	Description	Response Goal	Resolution Goal
Urgent 1	A support issue shall be considered Urgent when it produces a Total System Failure; meaning the Solution is not performing a process that has caused a complete work stoppage.	Normal Customer Service Hours: Telephone calls to (833) - CST - SUPP will be immediately answered and managed by the first available representative. CentralSquare initially responds to a Priority 1 case within one hour after opening. After Normal Customer Service Hours: Thirty (30) minute call back after Client telephone contact to (833) - CST – SUPP for NaviLine only. Priority 1 issues must be called in via (833) - CST - SUPP in order to receive this level of response.	Although resolution times vary depending on the exact issue and customer environment, CentralSquare has a stated goal to resolve an urgent issue within 24 hours or provide a resolution plan with urgent issues within 24 hours of being reported.
Critical 2	A support issue shall be considered Critical when a critical failure in operations occurs; meaning CentralSquare's Solution is not performing a critical process and prevents the continuation of basic operations. Critical problems do not have a workaround. This classification does not apply to intermittent problems.	Normal Customer Service Hours: Telephone calls to (833) - CST - SUPP will be immediately answered and managed by the first available representative. CentralSquare initially responds to a Priority 2 case within two hours after opening. After Normal Customer Service Hours: One (1) hour minute call back after Client telephone contact to (833) - CST – SUPP for NaviLine only. Non-Urgent Priority issues may also be reported via https://support.centalsquare.com/s/contrac-us	A resolution plan will detail the steps necessary to understand and possibly resolve the issue.
Non-Critical 3	A support issue shall be considered Non-Critical when a non-critical failure in operations occurs; meaning the Solution is not performing non-critical processes, but the system is still usable for its intended purpose or there is a workaround.	Normal Customer Service Hours: Telephone calls to (833) - CST - SUPP will be answered and managed by the first available representative. CentralSquare initially responds to a Priority 3 case within eight business hours after opening.	

		<p>Non-Critical Priority issues may also be reported via https://support.centalsquare.com/s/contract-us</p> <p>Non-Critical Priority issues are not managed after Normal Customer Service Hours for PA Products.</p>	
Minor 4	<p>A support issue will be considered Minor when the issue causes minor disruptions in the way tasks are performed, but does not affect workflow or operations. This may include cosmetic issues, general questions, and how to use certain features of the system.</p>	<p>Normal Customer Service Hours: Telephone calls to 800-987-0911 will be answered and managed by the first available representative. CentralSquare initially responds the next business day after the point of opening a Priority 4 case during CentralSquare's normal local business hours or within two business days after a P4 case is opened outside of CentralSquare's normal local business hours.</p> <p>Minor Priority issues may also be reported via https://support.centalsquare.com/s/contract-us</p> <p>Minor Priority issues are not managed after Normal Customer Service Hours for PA Products.</p>	

Response timing is measured from the moment a Case number is created. As used herein a "Case number" is created when a) CentralSquare's support representative has been directly contacted by Customer either by phone, in person, or through CentralSquare's online support portal, and b) when CentralSquare's support representative assigns a case number and conveys that case number to the Customer. Customer must provide remote access to its facility using a CentralSquare approved remote access Customer so that CentralSquare can perform the support obligations and/or services under this Agreement; and will provide appropriate security access and accounts for CentralSquare staff and each session participant.

EXHIBIT 3

Travel Expense Guidelines

CentralSquare will adhere to the following guidelines when incurring travel expenses:

All arrangements for travel are to be made through the CentralSquare Corporate Travel Agent unless other arrangements have been made with the Customer and are documented in writing.

AIR TRAVEL – CentralSquare will use the least expensive class of service available with a minimum of seven (7) day, maximum of thirty (30) day, advance purchase. Upon request, CentralSquare shall provide the travel itinerary as the receipt for reimbursement of the airfare and any fees. Fees not listed on the itinerary will require a receipt for reimbursement.

Trips fewer than 250 miles round are considered local. Unless a flight has been otherwise approved by the Customer, Customer will reimburse the current IRS approved mileage rate for all local trips.

LODGING –CentralSquare will use the most reasonable accommodations possible, dependent on the city. All movies, and phone/internet charges are not reimbursable.

RENTAL CAR – Compact or Intermediate cars will be required unless there are three or more CentralSquare employees sharing the car in which case the use of a full size car is authorized. Gas is reimbursable however, pre-paid gas purchases will not be authorized and all rental cars are to be returned with a full tank of gas. Upon request, receipts for car rental and gas purchases will be submitted to Customer. CentralSquare shall decline all rental car insurance offered by the car rental agency as staff members will be covered under the CentralSquare auto insurance policy. Fines for traffic violations are not reimbursable expenses.

OTHER TRANSPORTATION – CentralSquare staff members are expected to use the most economical means for traveling to and from the airport (Airport bus, hotel shuttle service). Airport taxi or mileage for the employee's personal vehicle (per IRS mileage guidelines) are reimbursable if necessary. Upon request, receipt(s) for the taxi will be submitted to Customer. Proof of mileage may be required and may be documented by a readily available electronic mapping service. The mileage rate will be the then-current IRS mileage guideline rate (subject to change with any change in IRS guidelines).

OTHER BUSINESS EXPENSES – Parking at the airport is reimbursable. Tolls to and from the airport and while traveling at the Customer site are reimbursable. Tipping on cab fare exceeding 15% is not reimbursable. Porter tips are reimbursable, not exceeding \$1.00 per bag. Laundry is reimbursable when travel includes a weekend day or Company Holiday and the hotel stay is four nights or more. Laundry charges must be incurred during the trip and the limit is one shirt and one pair of pants/skirt per day. With the exception of tips, receipts shall be provided to Customer upon request for all of the aforementioned items.

MEALS – Standard per Diem. Subject to change due to cost of living.

EXHIBIT 4

Minimum Insurance Requirements

- **Workers' Compensation**, statutory limits, and Employer's Liability with limits no less than \$1,000,000.
- **Commercial General Liability insurance**, covering bodily injury and property damage liability, products & completed operations, with minimum limits \$1,000,000 each occurrence for bodily injury and property damage, \$2,000,000 general aggregate.
- **Business Auto Liability insurance**, covering any vehicle used by vendor in performance of work for CentralSquare or around CentralSquare's premises. Limits no less than \$1,000,000 each accident.
- **Cyber Liability Insurance**, with limits not less than \$2,000,000 per occurrence or claim, \$2,000,000 aggregate. Coverage shall be sufficiently broad to respond to the duties and obligations as is undertaken by Vendor in this agreement and shall include claims involving infringement of intellectual property, infringement of copyright, trademark, trade dress, invasion of privacy violations, information theft, damage to or destruction of electronic information, release of private information, alteration of electronic information, extortion and network security. The policy shall provide coverage for breach response costs as well as regulatory fines and penalties as well as credit monitoring expenses with limits sufficient to respond to these obligations.

EXHIBIT 5

Reserved



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: February 13, 2024

ITEM: E-6

FROM: Office of the General Manager

SUBJECT: Authorize the General Manager to Execute a North Tahoe Community Alliance North Lake Tahoe Tourism & Business Improvement District (TBID) Funds Grant Agreement for the Secline Beach Enhancement – Planning and Design Project

RECOMMENDATION:

Authorize the General Manager to execute a North Tahoe Community Alliance (NTCA) TBID Funds Grant agreement in the amount of \$240,000 for the Secline Beach Enhancement – Planning and Design Project.

BACKGROUND:

The District submitted an application for the 2023 North Tahoe Community Alliance (NTCA) – Community Vitality and Economic Health Investment, Three-year Sponsorship Program in October 2023 for their review and consideration.

The project will analyze the Secline Beach area of Kings Beach including the public parcels owned by the NTPUD, the California Tahoe Conservancy, and Placer County for potential improvements to enhance lake access and recreation opportunities and will include preliminary design of the identified concepts. The project will include public and partner organization outreach and participation.

At their August 30, 2023 meeting, the NTCA Joint TBID-TOT-ZONE1-CAP Committee approved the District's original three-year request totaling \$240,000.

At their September 6, 2023 meeting, the NTCA Board of Directors approved the District's original three-year request totaling \$240,000.

FISCAL ANALYSIS:

The proposed grant requires a \$60,000 match over the three-year performance period. The District's current five-year Capital Improvement Plan for Recreation & Parks identifies \$60,000 for this project in Fiscal Year (FY) 2026/27. If the grant agreement is approved, this amount will be modified in the five-year Capital Improvement Plan and Capital Budget considered by the Board of Director's for FY 2024/25 to reflect the proposed three-year performance period. District staff is currently pursuing a lake access grant opportunity with the California Tahoe Conservancy that could provide some or all of the required match.

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities –
Objective A: Expand public access for recreation opportunities and promote the District as an exceptional provider of year-round programming, special events and recreation services.

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:

- NTCA TBID Funds Grant Agreement – Secline Beach Enhancement Project – Planning and Design Project

MOTION: Approve Staff recommendation.

REVIEW TRACKING:

Submitted By: 
Justin Broglio
Public Information Officer

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

**GRANT AGREEMENT
BY AND BETWEEN
NORTH TAHOE COMMUNITY ALLIANCE
AND
NORTH TAHOE PUBLIC UTILITY DISTRICT**

This Grant Agreement (“Agreement”) is made and entered into and effective this day of January 20, 2023, by and between the **North Lake Tahoe Resort Association, INC**, a California nonprofit corporation, dba **North Tahoe Community Alliance** (“NTCA”), and **North Tahoe Public Utility District**, a California government agency (“Grantee”). NTCA and Grantee may be referred to hereinafter individually as “Party” or collectively as the “Parties”. The Parties enter into this Agreement with respect to the following:

WITNESSETH:

WHEREAS, NTCA receives North Lake Tahoe Tourism & Business Improvement District (“TBID”) funds (“TBID Funds”), which it spends and uses to provide grants to provide services and benefits in accordance with the TBID Management District Plan.

WHEREAS, Grantee has submitted a proposal to NTCA for the Secline Beach Enhancement Project as described in the Grantee Project Description & Scope of Work which is set forth in Exhibit “A”, attached hereto and incorporated herein by this reference (“Project”).

WHEREAS, NTCA has determined that the Project is an eligible project for the use of the TBID Funds.

WHEREAS, NTCA desires to grant to Grantee TBID Funds in an amount not to exceed \$240,000 to assist with implementation of the Project and Grantee desires to accept the grant of TBID Funds on the terms and conditions stated herein.

NOW, THEREFORE, it is hereby agreed by and between the Parties hereto as follows:

1. Recitals: The Recitals listed above are incorporated into this Agreement.
2. Grantee Scope of Work: Grantee agrees to fully perform the Project as described in the Project, including within the time set forth therein and within the Budget, as set forth in Section 3 below.
3. Grant of TBID Funds: NTCA agrees to grant to Grantee TBID Funds in the amount not to exceed \$240,000 as set forth in the budget for the Project attached hereto as Exhibit “B” (“Budget”) and incorporated herein by this reference. In no instance will NTCA provide any

funding in excess of this amount, or for any unauthorized or ineligible costs.

4. Disbursement of TBID Funds:

a. Grantee shall request, no more frequently than quarterly, payment from the NTCA by submitting an invoice form with appropriate documentation including but not limited to receipts, paid invoices, and/or labor rates and hours or other allowed costs.

b. Each quarterly invoice submitted to NTCA shall include a Quarterly Progress Report as required in Section 5(a) below.

c. If the Project and Budget for the Project includes match funding, Grantee shall provide proof of match expenditure with each quarterly invoice for Project components paid for by said match funding mechanisms including receipt, labor hours, paid invoices, and any other necessary back-up documentation as may be reasonably requested by NTCA.

d. Invoices and supporting documentation will be reviewed by NTCA and approved invoices will be paid within thirty (30) days of approval. Grantee's invoices that comply with this Agreement, the Project, and the Budget shall be approved.

5. Reporting:

a. Grantee shall provide a written progress report on the Project on a quarterly basis and on the format provided by NTCA ("Quarterly Progress Report"), including but not limited to milestones accomplished, tasks and deliverables completed, funds expended, comparison of Budget to actual expenditures, monitoring and evaluation, outreach and communication, and challenges and mitigation.

b. Quarterly Progress Report deadlines are March 31, June 30, September 30, and December 31 for the duration of the Project.

c. Within sixty (60) days of completion of the Project and prior to final payment by the NTCA, Grantee shall provide a Final Report in a format provided by NTCA, including but not limited to milestones accomplished, tasks and deliverables completed, funds expended, comparison of Budget to actual expenditures, monitoring and evaluation, outreach and communication, and challenges and mitigation ("Final Report").

d. TBID Funds will be withheld if a Quarterly Report or the Final Report is not timely provided until such time that such reports are submitted.

6. Use of TBID Funds:

a. Grantee shall use TBID Funds exclusively for the Project.

b. Grantee agrees that funds granted to it for the implementation of the Project shall not be used for any purpose not specified in this Agreement.

c. The Project shall be recognized into Project's Budget no later than December 31, 2026, unless NTCA grants an extension in writing. Any TBID Funds not implemented into Project "Budget" by December 31, 2026 shall be returned to the NTCA, unless extended in writing by NTCA.

7. Recognition of Funding: Grantee shall recognize that the implementation of the Project was funded in part by TBID Funds granted by NTCA in Grantee's final Budget and in the Grantee Project and materials generated by the Grantee Project, if and to the extent set forth in Exhibit "A". Recognition of NTCA in Project final Budget shall be provided in the same manner as recognition provided to other Project funding entities.

8. Outreach and Marketing:

a. When publicly communicating about the Project, Grantee shall adhere to the marketing toolkit guidelines as recommended and provided by NTCA communications department to ensure proper acknowledgement of the TOT/TBID Dollars at Work program and the NTCA. Forms of communication covered within the toolkit include but are not limited to:

- Email templates for outreach and email publicity about the Project.
- Social media templates for outreach on social media platforms.
- Newsletters templates for all outreach via newsletters.
- Logos and templates for mail outreach, flyers, posters, etc.
- Prioritization of utilizing NTCA's TOT/TBID Dollars at Work logo for all communications, including but not limited to outreach, marketing, and publicity, which is provided in the NTCA toolkit.

b. Grantee shall provide NTCA with images and/or videos in each Quarterly Progress Report and the Final Report for use of promoting and marketing the Project.

9. Records: Grantee shall keep detailed records for the Project, including but not limited to, accounting records and as may be otherwise reasonably requested by NTCA. NTCA shall have the right to inspect said records at any reasonable time.

10. Compliance with Laws: Grantee shall comply with all Federal, State, and local laws, codes, ordinances, rules, and regulations applicable in performing this Agreement.

11. Indemnity: Grantee specifically agrees to indemnify, defend, and hold harmless NTCA, and its directors, officers, members, agents, employees, and volunteers (collectively the "Indemnitees") from and against any and all actions, claims, demands, losses, costs, expenses,

including reasonable attorneys' fees, and costs, damages, and liabilities (collectively "Losses") arising out of or in any way connected with the performance of this Agreement, excepting only Losses caused by the negligence or willful misconduct of an Indemnatee. Grantee shall pay all costs and expenses that may be incurred by NTCA in enforcing this indemnity, including reasonable attorneys' fees. If any judgment is rendered against any or all of the Indemnitees for any injury, death or damage caused by Grantee as a result of work performed or completed, pursuant to this Agreement, and not as a result of the acts or omissions of any Indemnatee, Grantee shall, at its own expense, satisfy and discharge any judgment. The provisions of this section shall survive the expiration, termination, or assignment of this Agreement.

12. Insurance Requirements: During the term of this Agreement, Grantee shall procure and maintain the following insurance and comply with the following insurance requirements:

a. Full Workers' Compensation and Employers' Liability Insurance covering all employees of Grantee as required by law in the State of California.

b. Commercial General Liability Insurance of not less than \$1,000,000 combined single limit per occurrence for bodily injury and property damage and a \$2,000,000 aggregate limit.

c. Automobile Liability Insurance of not less than \$1,000,000 is required in the event motor vehicles are used by Grantee in performance of this Agreement.

d. In the event Grantee is a licensed professional and is performing professional services under this Agreement, Professional Liability Insurance is required with a limit of liability of not less than \$1,000,000.

e. Commercial General Liability Insurance and Automobile Liability Insurance policies shall be endorsed to name NTCA and their directors, officers, members, agents, employees, and volunteers as additional insured.

e. Grantee shall furnish a certificate of insurance and/or endorsements to the policies satisfactory to NTCA as evidence that the insurance required above is being maintained.

f. Grantee agrees that the insurance required herein shall be in effect at all times during the term of this Agreement. In the event said insurance coverage expires at any time or times during the term of this Agreement, Grantee agrees to provide at least thirty (30) days prior to said expiration date, a new certificate of insurance and /or endorsement to the policy evidencing insurance coverage as provided for herein for not less than the remainder of term of the Agreement.

g. Grantee's insurance coverage of its performance in this Agreement shall be primary insurance in respect to NTCA, and its directors, officers, members, agents, employees and

volunteers. Any insurance maintained by NTCA or its directors, officers, members, agents, employees and volunteers, shall be in excess of Grantee's insurance and shall not contribute with it.

h. Grantee's obligations shall not be limited by the foregoing insurance requirements and shall survive the expiration of this Agreement.

i. Grantee may satisfy its obligations to provide insurance required by this Agreement by self-insurance that is acceptable to NTCA.

13. Termination: NTCA may terminate this Agreement upon written notice to Grantee if Grantee has breached this Agreement and fails to remedy the breach (or commence to remedy the breach and diligently continue efforts to remedy the breach) to the reasonable satisfaction of NTCA within fifteen (15) days of its receipt of written notice from NTCA of the breach.

14. Notice: All notices to either Party that may be required or authorized by this Agreement shall be in writing and either deposited in the United States Mail, postage prepaid or personally delivered. The notice shall be effective upon the date of personal delivery or date of mailing. Notices regarding this Agreement shall be sent or delivered to the Grantee or NTCA at:

Grantee:

North Tahoe Public Utility District
P.O. Box 139
875 National Avenue
Tahoe Vista, CA 96148

NTCA:

North Lake Tahoe Resort Association
P.O. Box 1757
100 North Lake Blvd.
Tahoe City, CA 96145

Either Party may amend its address for notice by notifying the other Party in writing.

15. Successors: This Agreement shall inure to the benefit of, and bind the Parties hereto, and their successors and assigns, administrators, executors, and other representatives.

16. Assignment: This Agreement may not be assigned by Grantee without the prior written consent of NTCA.

17. Waivers: No waiver of any breach of this Agreement will be held to be a waiver of any prior or subsequent breach. The failure of NTCA to enforce at any time the provisions of this

Agreement or to require at any time performance by the Grantee of these provisions, will in no way be construed to be a waiver of such provisions nor to affect the validity of this Agreement or the right of NTCA to enforce these provisions.

18. Integration and Amendment: This is an integrated Agreement and contains all of the terms, conditions, understandings and promises of the Parties. The terms of this Agreement may not be modified except upon the mutual written consent of the Parties.

19. Dispute Resolution:

a. The Parties agree that they will attempt in good faith to resolve through negotiation any dispute, arising out of or relating to this Agreement. Either Party may initiate negotiations by providing written notice in letter form to the other side, setting forth the subject of the dispute and the relief requested. The recipient of such notice will respond in writing within five (5) days with a detailed statement of its position on, and recommended solution to, the dispute. If the dispute is not resolved by this exchange of correspondence, then representatives of each side with full settlement authority will meet at a mutually agreeable time and place, within ten (10) days of the date of the initial notice, in order to exchange relevant information and perspectives and to attempt to resolve the dispute. If the parties are unable to resolve the dispute at the meeting by negotiations, either side may then initiate mediation as set forth below.

b. After engaging in negotiation as set forth in Section 19.a, should the dispute remain unresolved, the Parties agree to mediate any dispute or claim arising between them out of this Agreement or any resulting transaction before resorting to arbitration or court action. Mediation fees, if any, shall be divided equally between the Parties. The Parties shall agree to a mutually acceptable mediator. If any Party commences an arbitration or court action without first attempting to resolve the matter through mediation, then that Party shall not be entitled to recover attorney fees, even if they would otherwise be available to that Party.

20. Costs and Attorneys' Fees: If either Party commences any legal action against the other Party arising out of this Agreement or the performance thereof, the prevailing Party in such action may recover its reasonable litigation expenses, including court costs, expert witness fees, discovery expenses, and reasonable attorneys' fees.

21. Governing Law and Choice of Forum: This Agreement will be administered and interpreted under California law as if written by both Parties. Any litigation arising from this Agreement will be brought in the Superior Court in and for the County of Placer, State of California.

22. Severability: If any term or provision of this Agreement or the application thereof to any person or circumstance will, to any extent, be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than

those to which it is invalid or unenforceable, will not be affected thereby, and each term and provision of this Agreement will be valid and will be enforced to the fullest extent permitted by law, unless the exclusion of such term or provision, or the application of such term or provision, would result in such a material change so as to cause completion of the obligations contemplated herein to be unreasonable.

23. Authority: Each person signing this Agreement on behalf of a Party hereby certifies, represents, and warrants that he or she has the authority to bind that Party to the terms and conditions of this Agreement.

24. Counterparts: This Agreement may be executed in multiple counterparts, each of which will constitute an original, and all of which taken together will constitute one and the same instrument. Documents executed, scanned, and transmitted electronically and electronic signatures shall be deemed original signatures for purposes of this Agreement and all matters related thereto, with such scanned and electronic signatures having the same legal effect as original signatures.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed on behalf of the persons duly authorized by the governing boards of the Parties hereto.

**NORTH TAHOE COMMUNITY
ALLIANCE**

Tony Karwoski

President/CEO

Date _____

**NORTH TAHOE PUBLIC UTILITY
DISTRICT**

By: _____

Its: _____

Date: _____

Exhibit “A” Project Description & Scope of Work

Exhibit A includes:

Project Name: Secline Beach Enhancement Project

Description of Project:

The North Tahoe Public Utility District is seeking a three-year sponsorship investment from the NTCA to support the planning and preliminary design of public recreation access upgrades, facility enhancements, and environmental improvements to Secline Beach in Kings Beach. This proposal aims to bring together all landowners, stakeholders, and community partners to create a multi-agency project that will protect Lake Tahoe’s unique environment and provide benefit to the Kings Beach community and visitors for generations to come.

This project will be divided into three phases that will leverage all existing planning studies to develop an achievable vision and design for the future of public lake access and amenities at Secline Beach.

Scope of Work of Project:

- **Timeline (pg. 14)**
- **Tasks (pg. 15)**
- **Deliverables (pg. 16)**

Monitoring and Evaluation of Project:

KPIs:

Overall KPI: This is a planning and design project for the Secline Beach area of Kings Beach. KPIs will include the successful hiring of a consultant and the development of conceptual designs and an initial preliminary design package.

Additional KPIs for each phase of the project will include the following - Phase One - (Year One)

- Prepare a Project Schedule/Work Plan
- Prepare a Community Engagement Plan where we engage NTCA
- Develop and distribute community engagement materials
- Host initial community input workshops/events

Phase Two (Year Two)

- Complete topographic survey and geotechnical analysis (if deemed necessary)
- Complete Site Opportunity and Constraints Analysis
- Host ongoing community input workshops/events
- Develop Conceptual Design Alternatives

Phase Three (Year Three)

- Review Conceptual Design Alternatives with stakeholders and public
- Host final community input workshops/events
- Advance preferred design into initial preliminary design package

Outputs:

1. Complete topographic survey and geotechnical analysis of the project area in year 2, if deemed necessary.
Quantity - 1 - Topographic survey report and; 1 - Geotechnical analysis (both included with preliminary design package, if deemed necessary)
2. Development of Conceptual Design Alternatives (and supporting documents)
Quantity - 1 - Conceptual Design Alternatives
3. Development of Preferred Initial Preliminary Design (and supporting documents)
Quantity - 1 - Preferred Preliminary Design Package

Outcomes:

The NTPUD will secure a consultant to guide a core team of stakeholders and landowners, to engage the community, and to develop an achievable vision and design for the future of public lake access and amenities at Secline Beach.

Specific project timelines with milestones are established after a project consultant has been brought on board and the project has formally been kicked-off. A Preliminary Project Timeline with targeted milestones will be one of the first tasks of the consultant.

The District is happy to work with NTCA, with support from the project consultant, to establish the specifics of the community engagement plan as well as specific KPIs, outputs, and outcomes as appropriate. The time to do this is during the project kick-off phase.

Data Sources and Collection Methods:

Data Sources:

- Analysis of previous surveys and site planning information, land capability studies, verified and allowable coverage, land capability review.
- Site Analysis - Geotechnical Investigation, Topographic Survey (if deemed necessary)
- Site Opportunity and Constraints Analysis

Collection Methods: determined by consultant. Including existing document review, current entitlements review, physical site surveys and GIS analysis.

Exhibit “B”
“Budget”
Project Budget

Total Request of TBID Funds: \$240,000

Year 1 Request of TBID Funds: \$80,000

Year 2 Request TBID Funds: \$80,000

Year 3 Request TBID Funds: \$80,000

Matching Funds: \$60,000

Year 1: \$20,000

Year 2: \$20,000

Year 3: \$20,000

Budget for Requested Funds

Narrative of Budget:

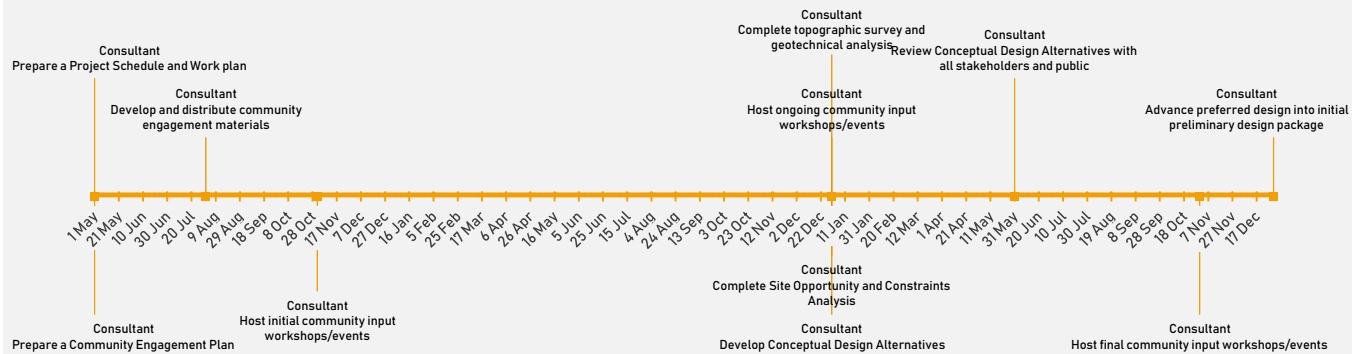
The NTPUD is requesting a three-year \$240,000 grant to support the hiring of a consultant to assist the NTPUD with the planning and preliminary design of public recreation access upgrades, facility enhancements, and environmental improvements to Secline Beach in Kings Beach. The NTPUD will provide \$60,000 in matching funds from the District's Five-Year Capital Improvement Budget.

The NTPUD is requesting the full amount in the first quarter of each year to allow for inclusion in the District's working Fiscal Year Budget.

The District's Accounting Office will manage payments to the consultant based on the Scope of Work and Timeline that will be developed by the NTPUD.

As the project is a professional services based planning and preliminary design project, State Law and NTPUD policy does not require an RFP be conducted to select a consultant. The District anticipates utilizing a prime consultant and they will likely bring on additional sub-consultants as necessary for specific areas of expertise.

PRELIMINARY PROJECT TIMELINE



Project Milestones

DATE	MILESTONE	ASSIGNED TO	POSITION
5/1/24	Prepare a Project Schedule and Work plan	Consultant	10
5/1/24	Prepare a Community Engagement Plan	Consultant	-10
8/1/24	Develop and distribute community engagement materials	Consultant	5
11/1/24	Host initial community input workshops/events	Consultant	-8
12/31/25	Complete topographic survey and geotechnical analysis	Consultant	12
12/31/25	Complete Site Opportunity and Constraints Analysis	Consultant	-5
12/31/25	Host ongoing community input workshops/events	Consultant	5
12/31/25	Develop Conceptual Design Alternatives	Consultant	-10
5/31/26	Review Conceptual Design Alternatives with all stakeholders and public	Consultant	10
10/31/26	Host final community input workshops/events	Consultant	-10
12/31/26	Advance preferred design into initial preliminary design package	Consultant	5

Project Timeline Tip

Use the position field in the project milestones table to place the milestone labels where you want! Use positive numbers to position them above the timeline and negative numbers to position them below.

Task Description	Responsible Party	Budget Allocation	Year (1, 2, or 3)	Start Date	End Date
Hiring a consultant to carry out the scope of the planning and design project	NTPUD, contracted consulting firm	\$300,000	1, 2, and 3	01/01/2024	12/31/26

SECLINE DELIVERABLES

Deliverable	Description	Due Date
Prepare a Project Schedule/Work Plan	includes the development of a project schedule and work plan	05/01/2024
Prepare a community engagement plan	includes the development of a comprehensive plan to engage all stakeholders and the public	05/01/2024
Develop and distribute community engagement materials	includes the development and distribution of project narrative and materials to all stakeholders and the public	08/01/2024
Gather initial community input	host community workshop/event to gather project input	11/01/2024
Topographic Survey	Project design component	12/31/2025
Geotechnical investigation	Project design component	12/31/2025
Site Opportunities and Constraints Analysis	Project design component	12/31/2025
Collect additional community input/feedback	host community workshops/events to gather additional input/feedback	12/31/2025
Conceptual Design	develop and review conceptual design alternatives	12/31/2026
Initial Preliminary Design	advance preferred design into preliminary design package	12/31/2026

SECLINE SPONSORSHIP BUDGET

BUDGET	Q1	Q2	Q3	Q4	YR1 TOTAL	Q1	Q2	Q3	Q4	YR2 TOTAL	Q1	Q2	Q3	Q4	YR3 TOTAL
Total Request	80,000				80,000	80,000				80,000	80,000				80,000
Matching Funds	20,000				20,000	20,000				20,000	20,000				20,000
					0					0					0
Salaries & Wages					0					0					0
Rent & Utilities					0					0					0
Phone & Internet					0					0					0
Supplies & Mail					0					0					0
Maintenance, Support, Repairs, Etc.					0					0					0
Insurance					0					0					0
Taxes, Licenses, Fees					0					0					0
Dues, Subscriptions, etc					0					0					0
Admin. Expenses					0					0					0
Contract & Consulting	100,000				100,000	100,000				100,000	100,000				100,000
Professional Fees					0					0					0
Materials & Equipment					0					0					0
Computer & Software					0					0					0
Planning & Design					0					0					0
Permitting & environmental review)					0					0					0
Survey & Research					0					0					0
Admin. & Overhead					0					0					0
Meetings, Public Outreach & Forums					0					0					0
Advertising- marketing materials					0					0					0
Grand Total	100,000	0	0	0	100,000	100,000	0	0	0	100,000	100,000	0	0	0	100,000
Net Funding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: February 13, 2024

ITEM: E-7

FROM: Office of the General Manager

SUBJECT: Authorize the General Manager to Execute a Placer County Tourism Occupancy Tax (TOT) Funds Grant Agreement for the Pam Emmerich Memorial Pinedrop Trail Extension – Planning and Design Project

RECOMMENDATION:

Authorize the General Manager to execute a Placer County TOT Funds Grant agreement in the amount of \$100,000 for the Pam Emmerich Memorial Pinedrop Trail Extension – Planning and Design Project.

BACKGROUND:

The District submitted an application for the 2023 North Tahoe Community Alliance (NTCA) – Community Vitality and Economic Health Investment, Three-year Sponsorship Program in October 2023 for their review and consideration.

The original application for this project considered planning and final design of trail connection elements to the Pam Emmerich Memorial Pinedrop Trail within the lower parking of the North Tahoe Regional Park as well as planning and final design of the comprehensive rebuild of the Pam Emmerich Memorial Pinedrop Trail from the North Tahoe Regional Park to Pinedrop Lane.

Although the District requested \$600,000 for the original three-year proposed project, the NTCA and Placer County approved only one year of the project at a reduced amount totaling \$100,000 for only the trail connection elements within the North Tahoe Regional Park.

At their August 30, 2023 meeting, the NTCA Joint TBID-TOT-ZONE1-CAP Committee approved the District's original three-year request totaling \$600,000.

At their September 6, 2023 meeting, the NTCA Board of Directors approved the District's original three-year request totaling \$600,000.

At their October 16, 2023 meeting the Placer County Board of Supervisors approved the NTCA's Community Vitality and Economic Health Investment, Three-year Sponsorship Program Grants, with direction to Placer County staff to revisit the three "Trail" Category grant requests and authorize only one (1) year of funding, to therefore allow time for the County to complete at North Lake Tahoe Trail Long-term Maintenance and Construction Master Plan prior to consideration of awarding additional grant funding for years two (2) and three (3) of the Three-year Sponsorship Program.

At their December 12, 2023 meeting, the Placer County Board of Supervisors approved the revised one-year TOT Funds Grant amount totalling \$100,000.

FISCAL ANALYSIS:

The proposed grant requires a \$50,000 match from the District. This project is included in the Fiscal Year (FY) 2023/24 Capital Budget for the Recreation and Parks Fund with an available budget of \$30,000. While the proposed grant agreement requires a match that exceeds the currently approved project budget, there are available funds coming from savings from other projects within the FY 2023/24 Recreation and Parks Capital Budget to accommodate the required match. Additionally, the project may carry into FY 2024/25. Staff will monitor project progress and the FY 2023/24 Recreation and Parks Capital Budget. Should it become necessary, staff will agendize a formal FY 2023/24 budget augmentation at a future meeting or may include project budget in the FY 2024/25 Recreation and Parks Capital Budget depending on budget status and the pace of project completion.

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective A: Expand public access for recreation opportunities and promote the District as an exceptional provider of year-round programming, special events and recreation services – Tactic 4: Identify and implement opportunities to access District facilities and programming via alternative means of transportation.

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective D: Utilize the North Tahoe Regional Park (NTRP) as a community asset for passive and active recreation – Tactic 1: Increase accessibility of the Park – Activity b: Identify and develop areas throughout the Park with adjacency to interconnected trails; and – Activity c: Continue ADA accessibility expansion and development of resources throughout the Park; and – Activity d: Begin efforts to renovate and improve the Pam Emmerich Memorial Pinedrop Trail; and – Activity e: Work with Placer County to help address transportation access to the Park.


ATTACHMENTS:

- Placer County TOT Funds Grant Agreement – Pam Emmerich Memorial Pinedrop Trail Extension – Planning and Design Project

MOTION: Approve Staff recommendation.

REVIEW TRACKING:

Submitted By: 
Justin Broglio
Public Information Officer

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

USE OF FUNDS AGREEMENT

North Tahoe Public Utility District

TR3 - Pam Emmerich Memorial Pinedrop Trail Extension – Planning and Design Project

This Use of Funds Agreement is made and entered into this 12 day of December 2023, by and between the COUNTY OF PLACER, a political subdivision of the State of California, hereinafter referred to as "COUNTY", and the North Tahoe Public Utility District, hereinafter referred to as "GRANTEE".

WITNESSETH:

WHEREAS, Grantee has submitted a proposal to County for the Pam Emmerich Memorial Pinedrop Trail Extension - Planning and Design Project, as described in Exhibit A, attached hereto and incorporated by this reference ("Grantee Project".)

WHEREAS, County collects Transient Occupancy Tax funds (hereinafter "TOT Funds") and has historically allocated some of those funds to implement priorities for eastern Placer County consistent with the Tourism Master Plan, Transient Occupancy Tax Investment Policy, and other guiding documents.

WHEREAS, the North Tahoe Community Alliance Board of Directors has recommended this project for TOT funding and the County has determined that the Grantee Project is an eligible project for the use of the TOT Funds.

WHEREAS, County desires to grant to Grantee TOT Funds in the amount of One-Hundred Thousand Dollars (\$100,000) to assist with implementation of the Grantee Project on the terms and conditions stated herein.

NOW, THEREFORE, it is hereby agreed by and between the parties hereto as follows:

1. The Recitals listed above are incorporated into this Agreement.
2. County agrees to grant to Grantee TOT Funds in the amount not to exceed \$100,000 as outlined in the project budget attached hereto as Exhibit B.
3. Grantee shall request, no more frequently than quarterly, payment from the County by submitting an invoice form with appropriate documentation including receipts, paid invoices and/or labor rates and hours or other allowed costs as outlined in Exhibit B.
4. Grantee shall provide proof of match with each invoice including receipt, labor hours, paid invoices and any other necessary back-up documentation as may be reasonably requested by County.
5. All invoices submitted to the County shall include a written progress report on the Grantee Project on a quarterly basis and in a format provided by the County, including an accounting of the use of the TOT Funds. TOT Funds will be withheld

if a progress report is not provided. Progress report deadlines are March 31, June 30, September 30 and December 31.

6. Within sixty (60) days of final design package, Grantee shall provide a final report on the project.
7. Grantee shall use TOT Funds exclusively for the Grantee Project. During the use of TOT Funds for the Grantee Project, Grantee shall recognize in its final budget that the Grantee Project was funded in part by TOT Funds granted by the County and recommended by the North Tahoe Community Alliance. The "TOT-TBID Dollars At Work" logo shall be provided to the Grantee (Exhibit C) and shall be included in the same manner as recognition provided to other Grantee Project funding entities. Upon construction of the future trail project, the "TOT-TBID Dollars At Work" logo shall be included on trail signage on-site for a minimum of three years.
8. The Grantee Project shall be recognized into Grantee's budget no later than December 31, 2024, unless County grants an extension in writing. Any TOT Funds not implemented into its budget for the Grantee Project by December 31, 2024 shall be returned to the County, unless extended in writing by the County.
9. Grantee shall comply with all laws, rules and regulations applicable to the Grantee Project and use of the TOT Funds.
10. All property and/or improvements purchased and/or installed by Grantee pursuant to this Agreement shall become the sole and separate property of Grantee as of the time said property and/or improvements are installed.
11. Grantee agrees that funds granted to it for the implementation of the Grantee Project shall not be used for any purpose not specified in this Agreement.
12. Grantee shall keep detailed accounting records in accordance with generally accepted accounting principles and as may be otherwise reasonably requested by County. County shall have the right to inspect said records at any reasonable time.
13. All notices to either party that may be required or authorized by this Agreement shall be in writing and either deposited in the United States Mail, postage prepaid or personally delivered. The notice shall be effective upon the date of personal delivery or date of mailing. Notices regarding this Agreement shall be sent or delivered to the Grantee or County at:

Grantee: North Tahoe Public Utility District
875 National Avenue
P.O. Box 139
Tahoe Vista, CA 96148

County: Placer County Executive Office
Attention: TOT-TBID Manager
P.O. Box 1909
Tahoe City, CA 96145

Either party may amend its address for notice by notifying the other party in writing.

14. Grantee shall save, keep, hold harmless, defend, and indemnify County from all damages, costs, or expenses in law or equity that may at any time arise or be set up because of damages to property or personal injury received by reason of or in the course of performing work which may be occasioned by any willful or negligent act or omission of Grantee, any of Grantee's employees, agents, representatives, contractors and/or subcontractors. Grantee shall be responsible for any liability imposed by law and for death, injury, or damage to property of any person including, but not limited to, workmen, subcontractors, and the public, resulting from any cause whatsoever during the progress of the work or at any time before or after its completion and final acceptance.

If any judgment is rendered against County for any injury, death or damage caused by Grantee as a result of work performed or completed, pursuant to this Agreement, Grantee shall, at its own expense, satisfy and discharge any judgment.

As used above, the term County means the County of Placer, its officers, agents, employees, and volunteers.

15. Grantee shall maintain at all times during the performance of this Agreement insurance coverage in the amounts of not less than One Million Dollars (\$1,000,000) to cover all of its operations, including, but not limited to not less than One Million Dollars (\$1,000,000) general liability, One Million Dollars (\$1,000,000) automobile Liability and One Million Dollars (\$1,000,000) workers' compensation. Grantee shall provide additional insured endorsements naming the County in a form satisfactory to the County's Risk Manager.
16. This Agreement shall inure to the benefit of, and bind the parties hereto, and their successors and assigns, including any and all entities to whom the property and facilities herein referred to may be transferred by reason of incorporation, annexation, unification, consolidation or for any other reason.
17. If any provision of this Agreement, as applicable to either party, or to any other person or circumstance, is for any reason held to be invalid, it shall not affect the validity of any other provision of this Agreement. The waiver by either party hereto, of any breach, term, covenant or condition contained herein shall not constitute a waiver of any subsequent term, covenant or condition contained herein.

18. This is an integrated Agreement and contains all of the terms, conditions, understandings and promises of the parties. The terms of this Agreement may not be modified except upon the mutual written consent of the parties.
19. The parties agree that this Agreement may be extended and TOT Funds provided in one or more subsequent calendar years upon the mutual written agreement of both parties. Any such extension shall be documented in an amendment hereto executed and authorized by both parties in the same manner as this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on behalf of the persons duly authorized by the governing boards of the parties hereto.

County of Placer: "COUNTY"

By:

Print Name: _____

Its: _____

Date: _____

Approved As To Form:

_____	_____
County Counsel	Date

North Tahoe Public Utility District: "GRANTEE"

By:

Print Name: _____

Its: _____

Date: _____

- Exhibit List: Exhibit A - Grantee Project
 Exhibit B – Grantee Budget
 Exhibit C – TOT-TBID Dollars at Work Logo

EXHIBIT A: Project Description and Tasks

TR3 - Pam Emmerich Memorial Pinedrop Trail Extension - Planning and Design Project

Project description: The North Tahoe Public Utility District is seeking funding for the planning and design of an extension of the Pam Emmerich Memorial Pinedrop Trail. This project will prepare the NTPUD for the future construction of the trail extension, which will connect both the Pam Emmerich Memorial Pinedrop Trail and the North Tahoe Trail to the North Tahoe Regional Park.

This agreement will fund the completion of a Final Design Package for a one-quarter mile segment of the Pam Emmerich Memorial Pinedrop Trail which includes the following tasks:

- Outline project scope
- Award design consultant contract for work including:
 - Geotechnical investigation
 - Preliminary design
 - Permitting requirement review
 - Final design including plans specs and cost estimate

North Tahoe Public Utility District will provide \$50,000 in matching funds as outlined in Exhibit B.

EXHIBIT B: Project Budget**TR3 - Pam Emmerich Memorial Pinedrop Trail Extension - Planning and Design Project**

Pam Emmerich Memorial Pinedrop Trail Extension Planning and Design Project Budget			
	Amount	Source	
Total TOT Request	\$100,000	Grant request	
Total Match	\$50,000	NTPUD CIP Budget	
Costs:			
Contractors	\$150,000	Design Consultant	

EXHIBIT C: TOT-TBID Dollars at Work Logo
TR3 - Pam Emmerich Memorial Pinedrop Trail Extension - Planning and Design
Project





**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: February 13, 2024

ITEM: E-8

FROM: Planning and Engineering Department

SUBJECT: Authorize the General Manager to Execute a Professional Services Agreement with Lumos and Associates for the North Tahoe Regional Park Multi-Purpose Trail Connection Project

RECOMMENDATION:

Authorize the General Manager to execute a Professional Services Agreement in the amount of \$149,900 with Lumos and Associates to prepare construction documents for the North Tahoe Regional Park Multi-Purpose Trail Connection Project (Project #2484).

DISCUSSION:

On June 13, 2023, the North Tahoe Public Utility District (NTPUD) Board adopted the Fiscal Year (FY) 2023/24 Operating and Capital Improvement Budget. Within the adopted FY 2023/24 Recreation and Parks Capital Budget is \$30,000 for the initial design of the North Tahoe Regional Park (NTRP) Multi-Purpose Trail Connection Project.

On December 13, 2023, the Placer County Board of Supervisors approved a Transit Occupancy Tax (TOT) grant agreement for the District in the amount of \$100,000 to fund the planning and design of the NTRP Multi-Purpose Trail Connection Project. This grant is before the Board of Directors for consideration as Item E-7.

If approved, the TOT grant will provide the majority of funds necessary to complete the final design and position NTPUD staff to complete future grant applications to fund construction.

Based on Lumos and Associates' previous survey work in the North Tahoe Regional Park Planning and completion of trail projects for Placer County, Town of Truckee, and Tahoe City Public Utility District, the staff has identified their team as the most qualified firm to complete the design of this project. Staff met Lumos and Associates on-site to review the scope of work.

The full scope of design services includes completion of a topographical survey, geotechnical investigations, and preparation of drawings and specifications for all proposed improvements, including a new trail from the Lower Restroom to the Pam Emmerich Memorial Pinedrop Trailhead, new trail and stairs to the Ramada, retaining walls as necessary, and development of two (2) small plazas overlooking the lower fields. The proposed scope of work is attached to this memorandum.

FISCAL ANALYSIS:

This project is included in the FY 2023/24 Capital Budget for the Recreation and Parks Fund as Project #2484 with an available budget of \$30,000. Pending formal approval from the NTPUD Board of Directors, NTPUD will receive a TOT grant of \$100,000 to fund the planning and design of the NTRP Multi-Purpose Trail Connection Project. While the proposed contract exceeds the project budget, there are available funds coming from savings from other projects within the FY 2023/24 Recreation and Parks Capital Budget to accommodate the contract value. Additionally, the Project may carry into FY 2024/25. Staff will monitor project progress and the FY 2023/24 Recreation and Parks Capital Budget. Should it become necessary, staff will agendize a formal FY 2023/24 budget augmentation at a future meeting or may include project budget in the FY 2024/25 Recreation and Parks Capital Budget depending on budget status and the pace of project completion.

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective D: Utilize the North Tahoe Regional Park (NTRP) as a community asset for passive and active recreation – Tactic 1: Increase accessibility of the Park – Activity b: Identify and develop areas throughout the Park with adjacency to interconnected trails; and – Activity c: Continue ADA accessibility expansion and development of resources throughout the Park; and – Activity d: Begin efforts to renovate and improve the Pam Emmerich Memorial Pinedrop Trail; and – Activity e: Work with Placer County to help address transportation access to the Park.

ATTACHMENTS:

- Lumos and Associates, North Tahoe Regional Park Trail Extension Proposal for Engineering Services.

MOTION:

Approve Staff Recommendation

REVIEW TRACKING:

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

Reviewed By: 
Vanessa Van Cleave
Chief Financial Officer



Carson City • Fallon • Lake Tahoe • Reno

www.LumosInc.com

Lake Tahoe

312 Dorla Court, Suite 202 | PO Box 890
Zephyr Cove, Nevada 89448
775.588.6490

December 12, 2023

Via email: nchorey@ntpud.org

Mr. Nathan Chorey
North Tahoe Public Utility District
875 National Ave.
Tahoe Vista, CA 96148

***Subject: North Tahoe Regional Park Trail Extension
Proposal for Engineering Services***

Dear Mr. Chorey:

Lumos and Associates, Inc. is pleased to provide the North Tahoe Public Utility District (NTPUD) with this proposal for engineering and related services for the extension of the North Tahoe Regional Park Trail system.

Project Understanding

The proposed project is located on an approximately 102.1 acre site (APN: 112-010-015-000) at 6600 Donner Rd. in Tahoe Vista, CA 96148. More generally, the project is located entirely within the North Tahoe Regional Park limits, and provides an extension from the existing Pam Emmerich Memorial Pinedrop Trail to the existing park restrooms, ballfields, and pavilion. It is our understanding that the scope of work for this project is to provide topographic survey, geotechnical investigation, civil and structural design, and bidding assistance for the construction of approximately 0.25 miles of trail extension, crosswalks, accessible routes, and plaza connections to existing staircases to the baseball fields. We propose the following tasks to assist you with your project:

Project Scope

Task 1 – Topographic Survey

Lumos & Associates, Inc. will perform a topographic survey of the site as illustrated in Figure 1. The survey will locate existing pavement grades, curb and gutter, sidewalk, building corners, visible utilities, fences, landscape areas, existing trees 12" DBH and larger, and other necessary surface features. Existing ground elevations will be established at one-foot contour intervals, and a topographic map of the site will be prepared for use during the civil design phases. During the field survey of the site, a permanent benchmark will be established for use during construction of the site improvements. It has been assumed that no property boundaries will be needed, as the scope of work is entirely within the existing park parcels.

Control for the project will be referenced to the California Coordinate System, Zone II, NAD83, modified to ground, and the vertical datum for the project will be referenced to NAVD 88.

The site needs to be clear from snow before we can begin the field surveying. Once we are able to begin the fieldwork, we anticipate needing 6-8 weeks to conduct the fieldwork and complete the mapping.

All fieldwork will be performed subject to California DIR Prevailing Wages for Placer County.

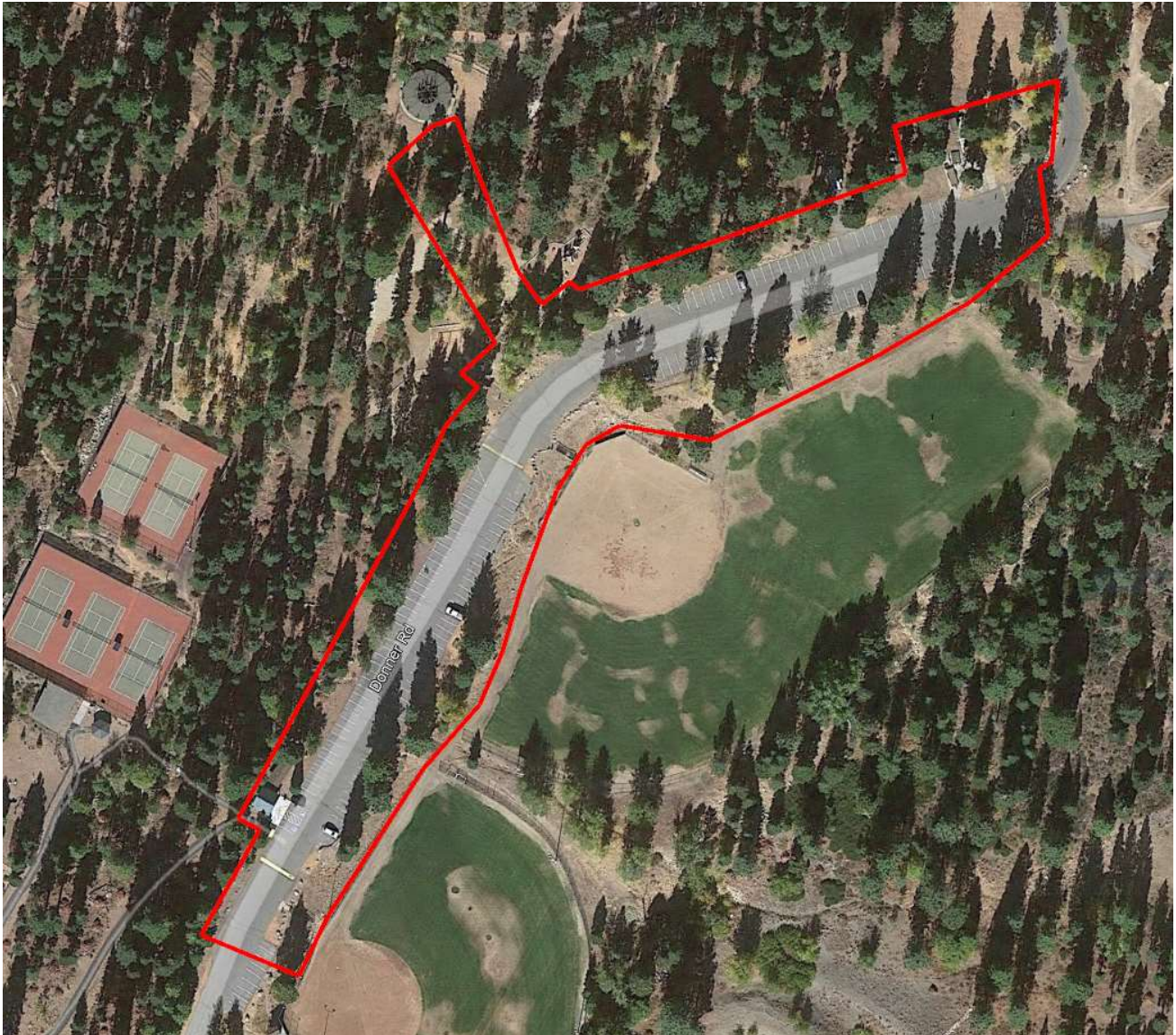


Figure 1 – Task 1 Topographic Survey Extents (Red Line)

Task 2 – Geotechnical Investigation

For the current Geotechnical scope of work, we propose a field investigation that will consist of test pit explorations at approximately six (6) locations along the proposed trail and at the plaza locations. Exploration depth will range from five (5) to fifteen (15) feet below ground surface, or practical

refusal, whichever comes first. We understand Lumos and Associates, Inc. will complete the USA Dig clearance, and will provide the excavation services.

Lumos and Associates, Inc. herein proposes to provide sampling of each exploration, classify the encountered soils in accordance with the Unified Soil Classification System (USCS), and conduct laboratory testing on the samples collected. Additionally, we propose to perform engineering analysis and calculations and develop a Geotechnical Investigation Report that will discuss the geologic setting, exploration and site conditions, field and laboratory test data, and our conclusions and recommendations from a Geotechnical perspective. Our Geotechnical Evaluation will specifically include the following services:

Field Investigation will include:

- USA Dig Clearance
- Location of Exploration Test Pits
- Logging of all Soil Profiles Based on USCS
- Water Table Measurement, if encountered

Laboratory analysis may include:

- Atterberg Limits
- Moisture Density Curve
- Grain Size Analysis (including fines content)
- R-Value
- Soluble Sulfates Content
- Soil PH and Resistivity
- Expansion Index
- Direct Shear

Report, Recommendations, and Conclusions

- Exploration Logs
- Soil Types and Classification
- Site Geology
- Laboratory Test Results
- Seismic Considerations
- Geotechnical Discussion
- Bearing Capacity and Settlement
- Grading Recommendations
- Foundation Recommendations
- Portland Cement Concrete Recommendations
- AC Trail Pavement Section Recommendations
- Construction Procedures
- Groundwater Level, if encountered

Our estimated fee for this task does not include any soil and/or groundwater contamination evaluation at the site. We have assumed that no permits are required to conduct our field investigation and/or tests, and that access to the property will be granted to our Field Engineer.

We can begin work within one (1) week of Authorization to Proceed. Fieldwork will take approximately one (1) day to complete. Laboratory testing will be assigned upon completion of the fieldwork, and may take one (1) to two (2) weeks. The analysis and report preparation is anticipated to take one (1) to two (2) weeks. Therefore, we have estimated a time frame of approximately three (3) to five (5) weeks – from Authorization to Proceed – to complete this project. However, verbal results may be provided, as they become available.

Task 3 – Stair Design

Lumos and Associates, Inc. will subcontract to Ferrell Civil Engineering (FCE) to a steel staircase to the from the playground area to the Ramada picnic pavilion. The stairs will be designed to match the recently constructed staircases servicing the nearby ballfields (Fields 1, 2, & 3) at the park.

FCE will provide the design of the steel stairs and handrails, including structural calculations, drawings, and details for permitting and construction. Structural calculations will be provided for all footings, stringers, handrail posts, girders, and joists, ensuring they can resist anticipated loads per the 2022 CBC. Calculations will be provided in report form. The drawings will include a foundation plan, framing plan, detail sheets, and technical specifications. Stair design will be included in deliverables at the 90% and 100% design submittals.

Task 4 – Structural Retaining Wall Design

Lumos and Associates, Inc. (Lumos) will provide the design for all associated retaining walls required for this project. These retaining walls will be comprised of either poured-in-place reinforced concrete, dry stacked rockery walls, or engineered block wall, as coordinated with NTPUD. The design of these walls will start at a retained height of 4' and will increase in increments of 2' until the maximum height required is obtained. This will provide the most efficient use of materials as possible. These retaining walls will be designed per the 2022 California Building Code (CBC) with local snow loading requirements.

Upon completion of the engineering calculations, construction drawings will be prepared and will include sections and details as required to construct the walls at the various heights. All plans and calculations will be stamped and signed by licensed California Professional Engineer.

Task 5 – Civil Improvement Plans

This task will include preparation of civil construction drawings for review by NTPUD and the Tahoe Regional Planning Agency (TRPA) for permitting of the project improvements. It is our understanding that NTPUD will act as its own permitting agency. Our development drawings for the onsite improvements will be prepared on 24"x36" format sheets, at a standard engineering scale, and will include:

- Cover Sheet
- Index sheet

- TRPA coverage calculations sheet
- Plan sheets
 - Identification of demolition items, tree removals utility relocations as necessary
 - +/-0.25 miles of 8-foot wide asphalt trail extension, designed to AASHTO shared-use paths design guidelines.
 - Two (2) paved/paver plaza seating areas
 - ADA accessible routes and striped crosswalks to the plazas and restrooms
 - Dimensions and grading as required for construction.
 - Property lines (per GIS data or ROW per record map calculations)
 - TRPA BMP Calculations
 - Coverage Calculations (based on existing coverage table to be provided by NTPUD)
- Trail and wall typical sections and details
- Details of drainage culverts, trail crossings, sewer pump station meter pedestal relocation (Liberty Utilities details), utility vault lid replacement, and connections to existing roads and parking areas
- Details of fencing, signs, and trail amenities

A conceptual trail alignment and plaza layout alternatives will be coordinated with NTPUD before beginning the design. Subsequent design coordination submittals will be made to NTPUD at 50%, 90%, and 100%. Deliverables for each phase will be as outlined below:

Conceptual Layout

- Conceptual level plans showing general trail alignment and two plaza design alternatives for consideration
- A brief memorandum will be provided outlining the advantages and disadvantages of each plaza alternative, considering tree removals, grading, potential cost impacts, accessibility, parking impacts, and any other notable discrepancies between the two alternatives

50% Design

- Schematic level design plans for preliminary review by NTPUD.
- List of technical specifications to be included

90% Design

- Permit level plans incorporating NTPUD comments from 50% design review
- Written response to NTPUD 50% design review comments
- Plans to be utilized for initial submittal to TRPA and NTPUD for permitting
- Technical specifications in CSI format
- Engineer's Estimate of Probable Cost

100% Design

- Construction level design plans
- Written response to NTPUD's comments from 90% design review
- These plans will be used for acknowledgement of TRPA permit to advertise the project for public bid
- Technical specifications in CSI format
- Updated Engineer's Estimate of Probable Cost

The design schedule will begin once topographic survey files prepared under Task 1 are completed, which will be dependent on seasonal snow melt in spring 2024. From the time the topographic mapping files are completed, we anticipate that we can provide a conceptual layout and associated

memo to NTPUD within 6 weeks. After the general path alignment and plaza concepts are determined between Lumos and NTPUD, we can provide the 50% design submittal to NTPUD in approximately 8 weeks. Once we receive initial review comments on the 50% submittal from NTPUD, we will incorporate those comments and progress the plans to 90% design level in approximately 8 weeks. Once any remaining NTPUD comments and TRPA permit review comments are received through the permitting review process, we will address these comments and finalize the plans for permit approvals and public bidding. 100% stamped design plans and structural calculations will be provided to NTPUD for permit submittals and bidding.

Task 6 – Bid Assistance

Under this task, we will provide assistance to NTPUD during the bid process, attend the pre-bid meeting, answer bidder questions, and prepare conformed plans. NTPUD will prepare the construction contract and bid documents, compiling them with technical specifications, drawings, and geotechnical report provided by Lumos & Associates for bidding. Addenda during the bid process will be assembled and issued by NTPUD with technical support from Lumos.

Task 7 – Reimbursables

Any fees or other associated project costs incurred by Lumos and Associates to obtain copies of previous plans or reports, additional mapping, mileage, permit fees paid by Lumos, or other unforeseen reimbursable expenses will be billed under this task at cost plus 15%. Additional production of plans and specifications as requested by the client will also be billed under this task on a time and materials basis in accordance with our current fee schedule.

Assumptions / Exceptions

Lumos has made the following assumptions in preparation of this proposal:

- Proposed improvements will be located entirely within APN 112-010-015-000. Therefore, submittal to agencies other than those listed in the scope will not be required.
- This scope does not include preparation of a drainage report, or any other technical reports, aside from the geotechnical investigation.
- A boundary survey of the parcel is not included.
- All permitting fees will be paid by NTPUD directly.
- These trail extensions are not intended to provide accessible routes to the “Ramada” picnic pavilion or lower ballfields (Fields 1, 2, & 3). Proposed connectivity will be via existing and proposed staircases.
- It is understood that permit applications will be prepared by NTPUD. Agency submittals will be made by NTPUD, with plans and specifications provided by Lumos’ design team.
- It is assumed that there is sufficient land coverage available for the proposed improvements and a new land coverage analysis of the entire parcel will not be required. Lumos will show calculations for the proposed coverage from this project in addition to current coverage table data provided by NTPUD.
- Storm water quality best management practices (BMPs) per TRPA guidelines will be followed. No detention/retention basins, or underground storm drainage systems are proposed.
- We have assumed that the design will not require excavations or grading deeper than five feet. Therefore, no Soils Hydrology application will be required to TRPA. If a Soils Hydrology application is required by TRPA, Lumos can add this scope via addendum.

- Utility extensions are not included in the scope of this proposal.
- Landscape and irrigation design are excluded from this proposal.
- This proposal does not include electrical or site lighting design. NTPUD will complete the application, and pay any associated fees, for the relocation of the existing sewer lift station electrical meter pedestal through Liberty Utilities.
- Design of underground storm drain improvements beyond any required culverts to maintain existing drainage patterns, is excluded from this proposal.
- NTPUD will provide boiler plate general conditions and contract documents for bidding purposes.
- NTPUD will advertise, bid, award and manage the project during construction.
- Construction assistance is not included in this proposal. When the project goes to construction, a separate proposal and task order will be provided for construction phase services, which upon request, can include construction staking, inspection, and/or materials testing.

Fees

The tasks described in the Scope of Work will be completed for the following fees:

Task	Description	Fee
Task 1	Topographic Survey	\$18,800
Task 2	Geotechnical Investigation	\$8,000
Task 3	Stair Design	\$10,300
Task 4	Structural Retaining Wall Design	\$8,000
Task 5	Civil Improvement Plans	\$94,900
Task 6	Bid Assistance	\$7,900
Task 7	Reimbursables	\$2,000
Total:		\$149,900
Task 8	On-Call Services	T/M
Task 9	Construction Assistance	T/M

Lumos and Associates will be happy to amend this proposal as necessary to include any of these services.

If this proposal is acceptable, please execute the attached contract and provisions and return the same to our office. Any additional services requested but not covered by this Scope of Work can be provided by an amendment to this proposal. The attached Standard Provisions of Agreement are a part of this proposal.

Lumos and Associates, Inc. will send monthly progress billings on this project. The amount of these billings will be based upon the percentage of work completed. The terms are 'Due Upon Receipt' and accounts are past due after 30 days. Accounts over 30 days old will be subject to interest at the rate of 1 ½% per month and such collection action as may be necessary to collect the account. In addition, a "Stop Work Order" may be issued on past due accounts. In this case, no further work will be performed until the account is brought current.

Thank you again for allowing Lumos and Associates to provide you with this proposal. Please do not hesitate to call me if you have questions.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Justin Sand', with a stylized, flowing script.

Justin Sand
Senior Project Manager

A handwritten signature in blue ink, appearing to read 'Tim Russell', with a stylized, flowing script.

Tim Russell, P.E.
Engineering Director

Cc: Jason Tokheim
Michael Craven
Donavan Rae
Mitch Burns
Dan Stucky



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 13, 2024

ITEM: E-9

FROM: Finance Department

SUBJECT: Accept the Annual Independent Audit Report of the Money Purchase Pension Plan for Calendar Year 2022 Conducted by MUN CPAs

RECOMMENDATION:

Accept the annual independent audit report of the Money Purchase Pension Plan for the calendar year ending December 31, 2022.

DISCUSSION:

The District's Auditor, MUN CPAs, have completed their audit of the calendar year 2022 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 2022 and 2021
- Governance Letter

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

Submitted By: 
Vanetta N. Van Cleave
Chief Financial Officer

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

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

**FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT
DECEMBER 31, 2022 AND 2021**

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

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

**TABLE OF CONTENTS
DECEMBER 31, 2022 AND 2021**

	<u>Page</u>
I. Independent Auditor's Report	1 - 2
II. Financial Statements:	
Statements of Fiduciary Net Position Available for Benefits	3
Statement of Changes in Fiduciary Net Position Available for Benefits	4
Notes to the Financial Statements	5 - 9



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, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of fiduciary net position available for benefits as of December 31, 2022 and 2021, and the related statement of changes in fiduciary net position available for benefits for the year ended December 31, 2022, 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, 2022 and 2021, and the changes in its fiduciary net position available for benefits for the year ended December 31, 2022, 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
January 3, 2024

**NORTH TAHOE PUBLIC UTILITY DISTRICT
MONEY PURCHASE PENSION PLAN
STATEMENTS OF FIDUCIARY NET POSITION AVAILABLE FOR BENEFITS
DECEMBER 31, 2022 AND 2021**

<u>ASSETS</u>	<u>2022</u>	<u>2021</u>
Investments:		
Pooled separate accounts, at fair value (Note 3)	\$ 1,968,375	\$ 2,955,358
Fixed guaranteed contract, at contract value (Note 4)	<u>1,147,802</u>	<u>1,463,261</u>
Total Investments	<u>3,116,177</u>	<u>4,418,619</u>
Receivables:		
Notes receivable from participants	<u>92,214</u>	<u>110,849</u>
Total Receivables	<u>92,214</u>	<u>110,849</u>
Total Assets	<u>3,208,391</u>	<u>4,529,468</u>
FIDUCIARY NET POSITION AVAILABLE FOR BENEFITS	<u><u>\$ 3,208,391</u></u>	<u><u>\$ 4,529,468</u></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, 2022**

ADDITIONS

Additions to net fiduciary net position attributed to:

Investment loss:

Net depreciation in fair value of investments \$ (622,726)

Interest income on notes receivable from participants 6,318

TOTAL ADDITIONS (616,408)

DEDUCTIONS

Deductions from fiduciary net position attributed to:

Benefits paid to participants 704,669

TOTAL DEDUCTIONS 704,669

NET DECREASE (1,321,077)

NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR 4,529,468

NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR \$ 3,208,391

See accompanying notes to the financial statements.

**NORTH TAHOE PUBLIC UTILITY DISTRICT
MONEY PURCHASE PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

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, 2022 and 2021.

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, 2022 and 2021, 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, 2022 and 2021 there were no participants who had requested benefit payments who had not been paid.

**NORTH TAHOE PUBLIC UTILITY DISTRICT
MONEY PURCHASE PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 1: DESCRIPTION OF PLAN (CONTINUED)

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.

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, 2022 and 2021 there were no forfeitures used to pay Plan expenses or reduce employer contributions. At December 31, 2022 and 2021, 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.

**NORTH TAHOE PUBLIC UTILITY DISTRICT
MONEY PURCHASE PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

Management has evaluated subsequent events through January 3, 2024, the date the financial statements were available to be issued.

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 | Inputs to the valuation methodology include: <ul style="list-style-type: none">• Quoted prices for similar assets or liabilities in active markets;• Quoted prices for identical or similar assets or liabilities in inactive markets;• Inputs other than quoted prices that are observable for the asset or liability;• Inputs that are derived principally from or corroborated by observable market data correlation or other means. |

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.

- | | |
|---------|---|
| 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, 2022 and 2021.

Pooled separate accounts: Valued at Unit Value per share that is based on the net asset value ("NAV") of shares held by 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, 2022 AND 2021**

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, 2022 and 2021:

<i>Assets at Fair Value as of December 31, 2022</i>			
Level 1	Level 2	Level 3	Total
Pooled Separate Accounts*	\$ -	\$ -	\$ 1,968,375

<i>Assets at Fair Value as of December 31, 2021</i>			
Level 1	Level 2	Level 3	Total
Pooled Separate Accounts*	\$ -	\$ -	\$ 2,955,358

* 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 MassMutual/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, 2022 and 2021 was 3.00%.

The contract value of the Plan's fully benefit-responsive investment contract as of December 31, 2022 and 2021 is presented below:

	2022	2021
Hartford Fixed Income Account	\$ 1,147,802	\$ 1,463,261

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 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, 2022 AND 2021**

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, 2022, there are no uncertain positions taken or expected to be taken that would required 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.



January 3, 2024

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"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), for the year ended December 31, 2022, and we will issue our report thereon dated January 3, 2024. 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 3, 2023. 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 2022. 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 January 3, 2024.

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: February 13, 2024

ITEM: E-10

FROM: Planning and Engineering Department

SUBJECT: Adopt Resolution 2024-05 of the Board of Directors of the North Tahoe Public Utility District Designating the General Manager as the Authorized Agent to Engage with the Federal Emergency Management Agency (FEMA) and the California Governor's Office of Emergency Services (Cal OES)

RECOMMENDATION:

Adopt Resolution 2024-05 Designating the General Manager/CEO as the Authorized Agent to Engage with FEMA and Cal OES.

DISCUSSION:

The District has received grant funding from FEMA for several projects and will continue to apply for FEMA grant funds in the future. To be eligible for grant reimbursement, a Resolution is required to be adopted and kept on file with the California Governor's Office of Emergency Services designating the North Tahoe Public Utility District's General Manager/CEO as its Authorized Agent to provide to the Governor's Office of Emergency Services for all matters pertaining to such State disaster assistance for assurances and required agreements. The Resolution is effective for three (3) years following the date of approval.

FISCAL ANALYSIS:

There is no cost impact with this action. Any FEMA grants received in the future would be subject to cost sharing.

STRATEGIC PLAN ALIGNMENT:

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

ATTACHMENTS:

- Resolution 2024-05
- CalOES Form 130, Designation of Applicant's Agent

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: 

Vanetta Van Cleave
Chief Financial Officer

**DESIGNATION OF APPLICANT'S AGENT RESOLUTION
FOR NON-STATE AGENCIES**

BE IT RESOLVED BY THE Board of Directors OF THE North Tahoe Public Utility District
(Governing Body) (Name of Applicant)

THAT General Manager/CEO, OR
(Title of Authorized Agent)

, OR
(Title of Authorized Agent)

(Title of Authorized Agent)

is hereby authorized to execute for and on behalf of the North Tahoe Public Utility District, a public entity
(Name of Applicant)

established under the laws of the State of California, this application and to file it with the California Governor's Office of Emergency Services for the purpose of obtaining certain federal financial assistance under Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.

THAT the North Tahoe Public Utility District, a public entity established under the laws of the State of California,
(Name of Applicant)

hereby authorizes its agent(s) to provide to the Governor's Office of Emergency Services for all matters pertaining to such state disaster assistance the assurances and agreements required.

Please check the appropriate box below:

☒ This is a universal resolution and is effective for all open and future disasters up to three (3) years following the date of approval below.

☐ This is a disaster specific resolution and is effective for only disaster number(s)

Passed and approved this 13th day of February, 2024

Sarah Coolidge, President

Sue Daniels, Vice President

(Name and Title of Governing Body Representative)

Danielle Hughes, Secretary

Phil Thompson, Director

(Name and Title of Governing Body Representative)

Alex Mourelatos, Director

(Name and Title of Governing Body Representative)

CERTIFICATION

I, Misty Moga, duly appointed and Administrative Liaison/Board Secretary of
(Name) (Title)

North Tahoe Public Utility District, do hereby certify that the above is a true and correct copy of a
(Name of Applicant)

Resolution passed and approved by the Board of Directors of the North Tahoe Public Utility District
(Governing Body) (Name of Applicant)

on the 13th day of February, 2024.

(Signature)

Administrative Liaison/Board Secretary
(Title)

Cal OES Form 130 Instructions

A Designation of Applicant's Agent Resolution for Non-State Agencies is required of all Applicants to be eligible to receive funding. A new resolution must be submitted if a previously submitted Resolution is older than three (3) years from the last date of approval, is invalid or has not been submitted.

When completing the Cal OES Form 130, Applicants should fill in the blanks on page 1. The blanks are to be filled in as follows:

Resolution Section:

Governing Body: This is the group responsible for appointing and approving the Authorized Agents.

Examples include: Board of Directors, City Council, Board of Supervisors, Board of Education, etc.

Name of Applicant: The public entity established under the laws of the State of California. Examples include: School District, Office of Education, City, County or Non-profit agency that has applied for the grant, such as: City of San Diego, Sacramento County, Burbank Unified School District, Napa County Office of Education, University Southern California.

Authorized Agent: These are the individuals that are authorized by the Governing Body to engage with the Federal Emergency Management Agency and the Governor's Office of Emergency Services regarding grants applied for by the Applicant. There are two ways of completing this section:

1. **Titles Only:** If the Governing Body so chooses, the titles of the Authorized Agents would be entered here, not their names. This allows the document to remain valid (for 3 years) if an Authorized Agent leaves the position and is replaced by another individual in the same title. If "Titles Only" is the chosen method, this document must be accompanied by a cover letter naming the Authorized Agents by name and title. This cover letter can be completed by any authorized person within the agency and does not require the Governing Body's signature.
2. **Names and Titles:** If the Governing Body so chooses, the names **and** titles of the Authorized Agents would be listed. A new Cal OES Form 130 will be required if any of the Authorized Agents are replaced, leave the position listed on the document or their title changes.

Governing Body Representative: These are the names and titles of the approving Board Members.

Examples include: Chairman of the Board, Director, Superintendent, etc. The names and titles **cannot** be one of the designated Authorized Agents, and a minimum of two or more approving board members need to be listed.

Certification Section:

Name and Title: This is the individual that was in attendance and recorded the Resolution creation and approval.

Examples include: City Clerk, Secretary to the Board of Directors, County Clerk, etc. This person **cannot** be one of the designated Authorized Agents or Approving Board Member (if a person holds two positions such as City Manager and Secretary to the Board and the City Manager is to be listed as an Authorized Agent, then the same person holding the Secretary position would sign the document as Secretary to the Board (not City Manager) to eliminate "Self Certification."



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 13, 2024

ITEM: F-1

FROM: Office of the General Manager

SUBJECT: Fiscal Year 2023/24 Budget Parameters Mid-Year Review Discussion

RECOMMENDATION:

Participate, discuss, and provide feedback on the Fiscal Year 2023/24 Budget Parameters mid-year update.

DISCUSSION:

In the spring of 2023, the Board of Directors worked collaboratively with District Staff to develop the strategic focus and key budget parameters for Fiscal Year 2023/24. At the June 13, 2023 meeting, the Board of Directors approved the District's Fiscal Year 2023/24 Budget which incorporated the key budget parameters discussed.

This item is intended to provide the Board with an update on the District's further progress to date on the items identified in the Fiscal Year 2023/24 Budget Parameters.

District Staff is targeting March 2024 for additional Board of Director discussion on the strategic focus and budget parameters for Fiscal Year 2024/25.

FISCAL ANALYSIS: No Fiscal Impact


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:

- NTPUD Fiscal Year 2023/24 Budget Parameters Mid-year Review PowerPoint Presentation

REVIEW TRACKING:

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

Fiscal Year 2023-2024 Strategic Focus

Budget Parameters Mid-Year Review

February 13, 2024



Areas of Emphasis

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

District Mission & Vision

Mission Statement

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

Vision Statement

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

District Leadership Core Values

Collaboration

Advance efficiency and progress through teamwork

Accountability

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

Respect

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

Excellence

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

Stewardship

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

Legend



– Completed



– In Progress



– Completed but Recurring

Budget Structure and Preparation

Recurring with Continuous Refinement

- Manage continued impacts of recent economic trends ✓✓
- Seasonal fluctuations of trended budget ✓✓
- Property Tax ✓✓
- RDA ✓✓
- Utility Rates ✓
 - Implement next rate adjustment effective July 1, 2023
 - Utilize HDR Rate Model to develop FY 2023/24 Utility Revenue
 - Prepare for Next Cost-of-Service Study and Proposition 218 Effort
- Cost allocations ✓✓
 - Operating labor allocations by Fund
 - Capitalization of Engineering staff time
- Recreation revenue impacts ✓
 - North Tahoe Event Center
 - Concessionaires
 - Boat Ramp
 - Programming

Current Strategic Initiatives

- Incorporate CalPERS Unfunded Liability expectations ✓✓
- Utility Rates
 - Conduct Cost-of-Service Study and Proposition 218 Effort ✓

Finance and Administration

Accounting Department Recurring with Continuous Refinement

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

Accounting Department Current Strategic Initiatives

- Expand clean-up project capacity via internships
- Conduct a policy status assessment and gap analysis ✓✓
- Clearly identify methodologies for allocations and assumptions ✓✓
- Achieve and maintain a clean annual financial audit ✓✓
- Develop continuation of operations planning in case of remote workforce ✓

Finance and Administration

Customer Service Department Recurring with Continuous Refinement

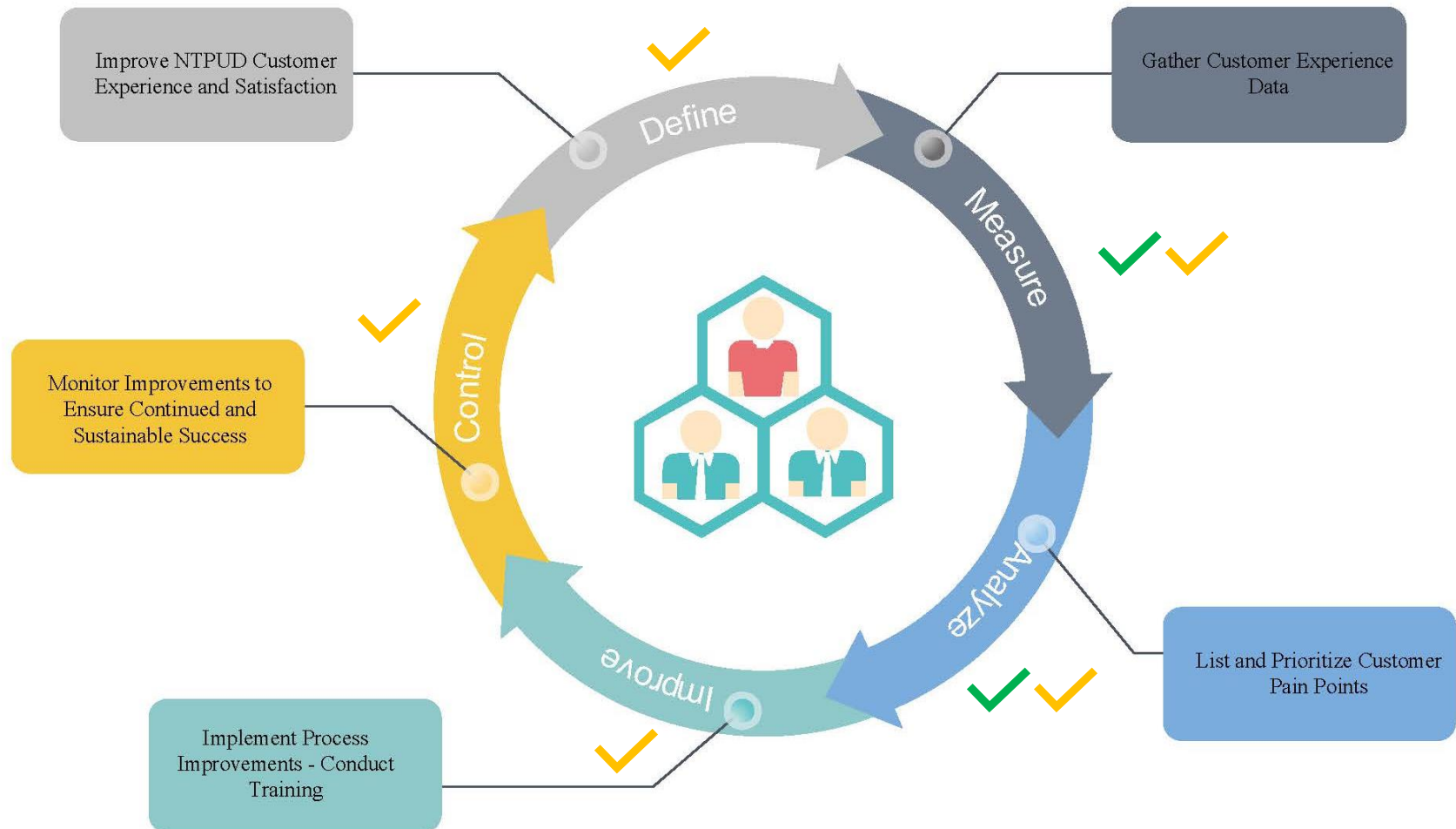
- Improved revenue tracking accuracy ✓✓
 - Water consumption reconciliations
- Document processes and procedures ✓
- Continue expanding Customer Service support
 - Refine Customer Service roles ✓
 - Improve workflow efficiency and accuracy ✓✓
 - Expand on customer service training ✓✓
 - Continued outreach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

Finance and Administration

Customer Service Current Strategic Initiatives

- Complete and implement new Five-Year Rate Structure ✓
- Develop continuation of operations planning in case of remote workforce ✓
- Explore job enrichment opportunities for Customer Service Lead ✓
- Kick-off customer experience improvement initiative via contact surveys ✓✓

Continue Expanding Customer Service - Improvement Initiative ✓



Utility Operations

Workforce Priorities

- Priority workload rebalancing based on crew size and availability ✓
 - Example – new Water Quality Lead and Water Quality Tech, evaluate priorities and duties
- Transition temporary Special Assignment Inspector into a full time Inspector/Compliance position ✓
- Address workload and technical specialties of Maintenance Technician Division ✓
 - Consider splitting duties of a single generalist Lead Technician into two specialized Lead Technicians (internal promotion/reclass opportunity)
- Evaluate the Utility Operations Manager workload ✓
 - Evaluate number and responsibilities of direct reports
 - Evaluate need for a second Utility Operations Superintendent
- Use of Seasonal Employees is not anticipated in current economy ✓ ✓
- Commercial Driver License – off-site training is priority ✓
- Refinement of mobile technology for all Utility Operations personnel ✓ ✓

Utility Operations

Work Order and Work Process Priorities

- Evaluate the new CCTV, line cleaning, manhole inspections, hydrant inspections, and valve exercising schedule ✓
- Prioritize sewer lateral inspection for 15-20 rehabilitations per year ✓✓
- Push multi-day repairs and replacement to Engineering for contracting ✓✓
- Review the aging work order process ✓

Fleet Asset Management Priorities

- Implement the Fleet Size Analysis
 - Fleet Size Reduction in Year 1 - target net reduction of five vehicles ✓✓
 - Plan for new California medium/heavy duty vehicle electrification rules ✓✓
 - Refine new Vac-Con and loader replacement schedule ✓
 - Adapt to changing fleet
 - Maintenance implications of an electrified fleet ✓

Water Quantity/Water Loss

Real & Apparent Loss Targets

- Continue multiple leak detection efforts in distinct areas for loss assessment ✓
- Improve zone metering accuracy ✓
- Improve large system meter accuracy with 27 new ultrasonic 1.5 and 2-inch meters ✓
- Data validity, account investigation, and data checking (ADUs, motel units)

Department of Water Resource Regulatory Actions

- Level 1 Audit of the three Water Systems ✓✓
- Additional state drought & supply and demand assessment reporting ✓✓

End User Consumption Targets

- Data driven targeted public outreach & education
- Excessive use tracking and reporting ✓✓
- Target rebate program to excessive users
- Deployment of cellular meters to make real time water use available to the customer through on-line accounts ✓✓

Engineering



Continued Focus on Accelerated Capital Project Delivery

- Engineering Manager
 - Management of capital delivery ✓ ✓
 - Ensure project delivery as planned in Budget ✓ ✓
 - Continue to provide District support services ✓ ✓
 - Develop Pavement Management Plan ✓
- Senior Engineer ✓ ✓
 - Capital delivery of complex projects
- Project Engineer and Construction Manager
 - Utilize UPCCAA alternative contracting procedures to deliver projects <\$60,000 ✓ ✓
 - Deferred and facility maintenance support ✓ ✓
 - Plan check and inspection support ✓
- Continue Prudent Use of Consultants ✓ ✓
 - Design and permitting services
 - Construction inspection

Engineering



Enhance Support Provided to Utility Operations ✓✓

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

Regulatory Support

- California Air Resources Board – Advanced Clean Fleet Rule monitoring and implementation ✓✓
- SWRCB - New general permit for the NTPUD Wastewater collection system ✓✓
 - Goes into effect June 5, 2023
 - Requires new emergency spill response plan and new reporting intervals
- Department of Water Resources ✓✓
 - Drought reporting requirements, Supply and Demand Assessments
 - Water Audits for all 3 systems

Information Technology

Enhance Level of District-wide Support

- Support Services ✓✓
 - Continued implementation of internal IT Help Desk
 - Continued use of in-house specialty software support for users
 - Continue IT service contract with Logically for:
 - Security monitoring of servers, workstations, email, web etc.
 - Managed backup and disaster recovery
 - Patch management and drive space monitoring
 - Emergency after hours help desk services
- New Operational & Information Technology (OIT) Technician ✓✓
 - Network monitoring and management
 - Workstation and tablet deployment
 - Software, licensing and warranty renewals
 - Mobile phone and data plan improvements
 - Motorola radio improvements

Technology Development

- System-wide assessments and upgrades in software and hardware
 - Cyber-security enhancements and best practices implementation ✓
 - SCADA radio network optimization and evaluation of technologies ✓
 - IT & OT server and equipment replacement ✓ ✓
 - Continued District computer replacement per schedule ✓
 - New mobile equipment for CivicRec implementation ✓
 - Lucity and Springbrook database integration ✓ ✓
 - Mobile access to Lucity, e-mail, USA tickets, CivicRec ✓
 - Records management scanning and archiving ✓ ✓
 - Recruitment and hiring software
 - Internal and external web services and enhancements ✓ ✓
 - Continue to improve budget status to Managers - OpenGov ✓

Graphical Informational System (GIS)

Leverage GIS Functionality and Improve Map Updates

- Complete as-builts of Golden/Rainbow/Secline Watermains and run a new simulation of the water system hydraulic model ✓
- Include proposed Trout Street watermain project in the mapping
- Improve the map edit process with field information obtained by Operations Staff ✓
- Share data with partner entities for planning and design projects that impact utilities (CalTrans and Placer County road and stormwater CIP) ✓
- Integrate Springbrook master customer data into the GIS database for mobile platform usage ✓
- Leverage StoryMap module for PIO Communications ✓

Computerized Maintenance Management (CMMS)

Continued Development of Lucity CMMS

- Build robust reporting system to retrieve relevant management data ✓
 - Compare to industry established benchmarks
 - Set priorities based on condition and risk
 - Determine performance/success
 - Inform Budget
 - Inform Operations
- Improve asset update information from field collection to GIS input ✓ ✓
- Expand Lucity mobile application usage and functionality ✓ ✓
- Enroll in Lucity eLearning subscription to maximize software utilization ✓ ✓
- Assess opportunities to enhance Operations Coordinator Position ✓
- Continue to leverage outside consultant ✓ ✓
- Expand utilization of Lucity in NTEC Operations & Maintenance
- Expand utilization of Lucity in Parks Operations & Maintenance

Computerized Maintenance Management (CMMS)

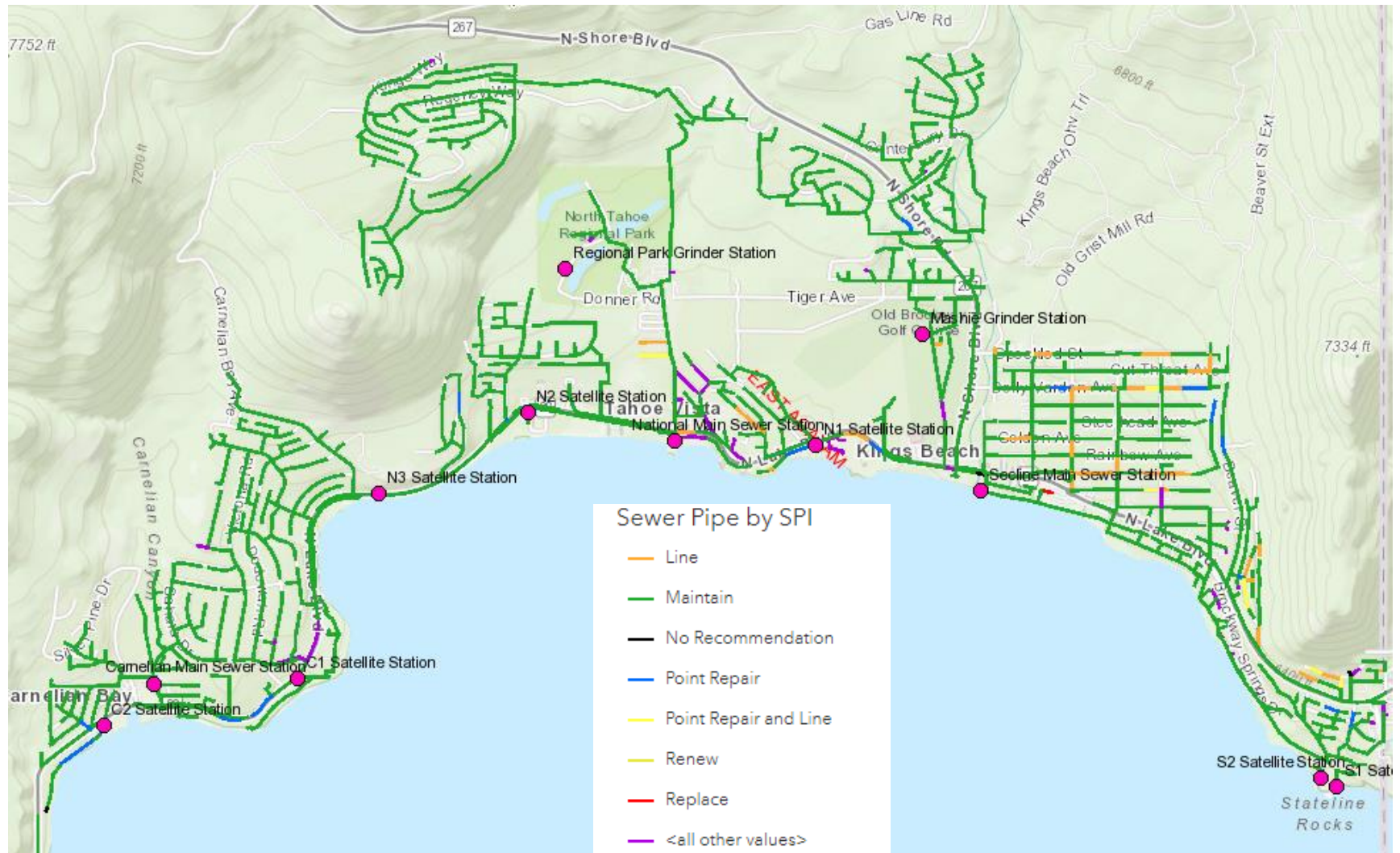
CMMS in use in Wastewater Operations:

- Operations developed work orders in Lucity to CCTV all wastewater collection mains over a 4-year period.
- Operations completed all CCTV work using NASSCO wastewater main defect code scoring. District CCTV team is certified in this methodology.
- This is then run through the database tool (developed by LTWIP with all Wastewater Agencies in the Basin w/USACE) to determine the Condition Assessment Decision Process Recommendation.

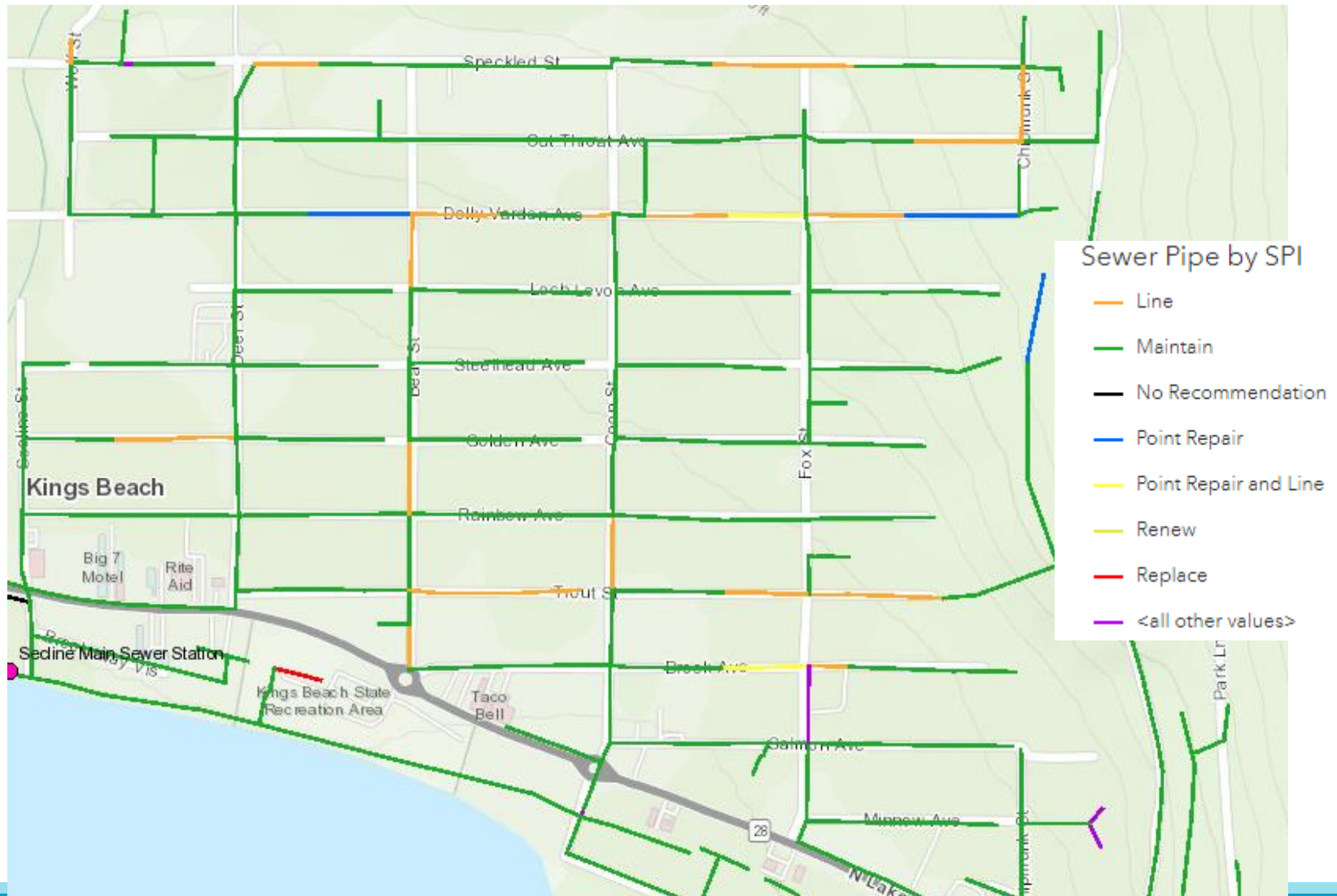
Recommendation	Definition
Line	A decision to perform internal lining of a pipe using a trenchless rehabilitation method such as cured-in-place pipe (CIPP), pipe bursting, etc.
Maintain	A decision to continue to maintain the pipe in the current condition as part of the ongoing maintenance program
Point Repair	A decision to perform a localized repair
Renew	A decision requiring further evaluation to choose between lining and replacement
Replace	A decision to 'remove and replace' or 'abandon and replace' a pipe

- Results are mapped with color coding.
- Wastewater CIP projects developed to address high priorities.
- Future Hydro-flush and CCTV work orders adjusted based on these results.

Computerized Maintenance Management (CMMS)



Computerized Maintenance Management (CMMS)



Recreation, Parks, and NTEC – Workforce

Seasonal Staff Push ✓✓

- Growing Recreation Programming, including boat launch operations, are pushing need for more seasonal worker
- Need to develop community wide recognition as a place for seasonal/entry level employment

Development of Full Time Staff ✓✓

- 2023 was a year of growth – 2024 is a year of stabilizing
- Employees are solidifying their new roles

Recreation Expansion ✓✓

- Expand partnerships with contractors for increased offerings
- Match recreation growth with additional labor to support programs

Succession Planning for NTEC Manager ✓✓

- Plan for pending retirement of NTEC Manager in Spring of 2024

Recreation, Parks, and NTEC – Facilities

Tahoe Vista Recreation Area

- Deliver on successful 2023 boating season ✓
- Complete and capitalize on Scenic Overlook Project, including increased reservations of space and kayak/paddleboard storage ✓✓
- Coordinate permits and weather to pick most effective time for dredging ✓
- Acquire marina status with TRPA to enable motorized boat concessionaire ✓
- Work with concessionaire, Tahoe Adventure Company, on contract extension ✓

Recreation, Parks, and NTEC – Facilities



North Tahoe Regional Park

- Upgrade signage throughout park to increase wayfinding and brand recognition ✓
- Complete Capital Improvement Projects: ✓
 - Stairway Project
 - Tennis and Pickleball Reconstruction Project
 - Complete Pam Emmerich Memorial Pinedrop Trailhead Project
- Continue Capital Improvement Projects:
 - Work with Placer County for North Tahoe Trail Project ✓
- Finalize second term contract with Headwall Corporation ✓
- Establish NTRP as the premier sport park in the region ✓✓
- Have a Park Host to assist with custodial and customer service through park in summer ✓✓

Recreation, Parks, and NTEC – Facilities

North Tahoe Event Center

- Continued Refinement of NTEC Pricing and Multi-Year Sales Targets ✓✓
 - Continue strong wedding sales while focusing on corporate opportunities
 - Refine pricing structure to increase revenue through packages and add-ons
- Continued NTEC Capital Improvements
 - Architectural Assessment ✓
 - NTEC Monument Sign ✓
- Capitalize on new website for increased reservations, customer engagement, and facility use ✓✓

North Lake Tahoe Active Recreation Needs Assessment

- Wrap up Phase II with public engagement and roadshow ✓
- Utilize Ad-Hoc group to accelerate NLTARNA planning and development ✓✓
- Begin Phase III ✓✓
 - Determine best tax measure to use for bond
 - Conduct statistically-valid polling for probability of a successful voter initiative
 - Determine best timing for voter-initiative

Communications, Marketing, and Outreach

Continue Efforts to Enhance Social Media Content and Resident/Visitor Engagement ✓✓

- Post more videos and reels – Showcasing all aspects of the District’s impact in the community
- Continued investment in social media “boosting” and targeted ad campaigns
- Continued use of before/after photos and digital stories
- Utilize social media scheduling software to more effectively manage content across all platforms

Continue Customer Information and Marketing Database Improvements ✓✓

- Continued cultivation and growth of our customer/user email database
- Continued refinement our email newsletter campaigns for both Rec & Parks and District lists
- Maintain comprehensive customer information collection protocols with CSR Team

Continue to Share District Vision, Mission, and Core Values ✓✓

- Utilize new Strategic Plan elements in marketing, advertising, and outreach campaigns and content

Continue Efforts to Reach and Engage Residents/Visitors Across the District ✓✓

- Collaborative Public Outreach with Agency Partners (e.g. TWSA, Adopt a Hydrant, Take Care, etc.)
- Cross-promotion of Seasonal Special Events and Rec & Park Programs and Activities with NTBA and BGCNLT

NTEC Marketing and Outreach

New –

Update NTEC Marketing Collateral (Print and Digital)

- Develop high-quality collateral materials for in-person tours ✓
- Integrate 360-degree room photos and virtual tour options on the website
- Utilize high-quality event photography for strategic advertising design and placement ✓✓

Continued –

Social Media Campaigns and Lead Generation ✓✓

- Continue to work with social media strategist to optimize content and imagery for lead generation
- Refine annual content calendar as needed
- Continue to work with event photographers to share high-quality photos and videos

Regional Marketing Collaboratives

- Continue to foster our relationship with the NTCA Corporate Sales and Conference Team ✓✓
- Build stronger connections with the RSCVA Corporate Sales and Conference Team
- Develop and foster a corporate email list of meeting planners and conference organizers ✓✓

Workforce



Continued Emphasis on Training and Incentive Program ✓✓

Assess & Build Morale

- Employee Engagement Survey with Outside Support
 - Gallup Q12 ✓
 - Build from strengths assessments and training ✓✓

Evaluate Recreation Perks to Employees (Full Time & Seasonal) ✓

Meaningful Events and Team Building ✓✓

- Continued Partnership with and empowerment of Employee Association

Culture Building ✓✓

- Customer Service Development

Assess Workforce Housing Opportunities – On-call & Permanent ✓

Ordinances and Policies

Complete Ordinance and Policy Update with District Counsel

- Complete Remaining Major Updates
 - Recreation Ordinance
 - Personnel Policy ✓
 - Other District Policies ✓
- Continued Review and Enhancement of Sewer and Water Ordinance Language ✓
 - Ensure Alignment with Business Practices
 - Ensure Alignment with Best Practices and Neighboring Agencies

Pursue Transparency Certificate ✓

Continued Partnerships

Efforts to Continue and Expand Recreation ✓✓

- TCPUD Recreation
- BGCNLT
- NTBA
- Concessionaires
- Leverage Recreation and Community Events Supervisor Position
- TTUSD – Facilities and Field Use
- Sierra Community House

Placer County ✓✓

- Maintenance Contracts
- Funding Opportunities
- Partner on the North Tahoe Trail Project

Fuels Management ✓

- NTFPD

Land Exchange/Use ✓

- CTC and State Parks
- USFS
- Placer County

Continued Partnerships

Multi-District Utility Operations Coordination ✓✓

Legislative Affairs ✓✓

- Joint NTPUD, TCPUD, & STPUD Legislative Efforts
- Lake Tahoe Water for Fire Suppression Partnership
 - Pursuit of Federal Funds for Fire Capacity/Water System Improvements
 - Importance of Lake Tahoe Restoration Act – EIP Program Enhancements
- California Tahoe Alliance
 - Pursuit of State of California Funds

Climate Transformation Alliance of Truckee-Tahoe ✓

Organization Membership

- CSDA ✓✓
- ACWA – Legislative Affairs and General Liability/Property Insurance ✓

Capital Improvement Program

Draft Fiscal Year 2023/24 Capital Improvement Program 5-year Plan

- \$40.9M 5-Year Plan across all funds
- \$27.5M 5-Year Plan in FY 2022/23 (48% increase)
- Current funding (revenues and reserves) will not allow completion of 5-year Plan as presented
 - District must see additional revenue over the 5-year Plan, and/or
 - Reduction in pace of capital investment over the 5-year Plan
- Year 1 relies on grants (acquired and anticipated) and use of reserves
- Years 2 through 5 intended to inform start of Cost-of-Service Study
- Expect changes to the 5-year Plan as we move through budgeting analysis and the Cost-of-Service Study

Capital Improvement Program

Multi-Year Priority Capital Projects

Projects in the Planning-Design-Construction Process

- Pavement Management Plan District Wide ✓
- Satellite Sewer PS Rehabilitation Design (8 stations in 4 years) ✓
- Sewage Export System
- National Avenue Water Treatment Plant
- Drinking Water and Fire Protection Infrastructure projects (watermains)
 - KB Grid, Brockway, Dollar Cove, Infill projects in service area ✓

Capital Improvement Program

Multi-Year Capital Projects – Planning Phase

Projects in the Concept – Planning Phase – No construction \$\$\$

- North Tahoe Event Center Architectural Study ✓
- TCPUD/NTPUD Joint Active Recreation Needs Assessment ✓
- Base Facilities Master Plan
- Fleet Electrification and Charging Station Facilities

North Tahoe Regional Projects with Impacts to NTPUD ✓

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

Capital Improvement Program

5-year Capital Improvement Plan (cont.)

- Sewer
 - Complete construction of 5 Packaged Sewer Satellite Stations in FY23/24 ✓
 - Satellite Pump Station Rehabilitation Design (8 stations in 4 years) ✓
 - Sewage Export Systems Assessment and Predesign
 - Gravity Sewer Main Rehabilitation ✓
 - Sewer Collection Repair and Improvements (manholes, vaults, ARVs, laterals) ✓
 - SCADA Improvements ✓
- Water
 - Golden, Rainbow, and Secline Watermain Replacement in FY23/24 ✓
 - Dollar Cove SR 28 Watermain Crossing (Caltrans driven, prior to paving) ✓
 - Trout Street Watermain Replacement
 - Brook – Fox Trailer Park Water Service Improvements
 - Plaza Circle Watermain Looping, SR 267 undercrossing at Commonwealth
 - Carnelian Woods Condominium Water Service Replacement ✓
 - Zone 2 to Zone 1 PRV Connection
 - National Ave Water Treatment Plant Predesign and Assessment
 - Water Pump Station and Reservoir Improvements-District wide ✓
 - Smart Metering Infrastructure – Pursuit of Grant with Bureau of Rec ✓

Capital Improvement Program

5-year Capital Improvement Plan (cont.)

- Recreation and Parks Capital
 - NTRP – Tennis and Pickleball Court Reconstruction ✓
 - NTRP – Pam Emmerich Memorial Pinedrop Trailhead Construction ✓
 - NTRP – Stairway to Ramada Rebuild ✓
 - TVRA – Dredging Construction ✓
 - NTEC – Generator Installation ✓
 - NTEC – Furniture, Fixture, and Equipment Improvement ✓
 - NTEC – Monument Sign ✓
 - NTEC – Architectural Planning Study ✓
 - Phase 3 of NTPUD/TCPUD Active Recreation Facility Needs Assessment ✓
- Recreation and Parks, Design Phase Only – Pursue Grants for Construction
 - NTRP – Design of Accessible Trail in Regional Park to Connect Facilities ✓
 - TVRA – East End Improvements Design
 - NTRP – Pinedrop Trail Reconstruction Design
- Fleet
 - Mid-Size Loader Replacement ✓
 - Snow Removal Multipurpose Tractor in Parks ✓
 - Compact Loader
 - Vac-Con Truck Replacements
 - Service Truck Replacements ✓

Capital Improvement Program

5-year Capital Improvement Plan (cont.)

- Base Facility and General & Administrative
 - Building Improvements ✓✓
 - Building Roof Replacement ✓✓
 - Utility Operations Office Reconfiguration ✓✓
 - Base Area Site Improvements ✓✓
 - Server and Network Equipment Replacement ✓✓

Continue Targeted Pursuit of Grants ✓✓

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

Next Steps

March 2024

- March 7 – Public Hearing for Proposed Five-Year Rate Adjustments Effective beginning July 1, 2024
- Budget Workshop – FY 2024/25 Strategic Focus and Budget Parameters
- Management Staff Continues Budget Development

April and May 2024

- Management Staff Continues Budget Development
- Board Workshop to Discuss FY 2024/25 Capital Improvement Program Budget and Capital Project Tour
- Budget Workshop with Full Board

June 2024

- Budget Approval



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: February 13, 2024

ITEM: F-2

FROM: Recreation, Parks and Facilities Department

SUBJECT: Review, Discuss, and Consider Adoption of Resolution 2024-06 – Setting Various Rental Rates for Field and Facility Use at the North Tahoe Regional Park and Tahoe Vista Recreation Area

RECOMMENDATION:

Adopt Resolution 2024-06 setting various rental rates for field and facility use at the North Tahoe Regional Park (NTRP) and Tahoe Vista Recreation Area (TVRA).

DISCUSSION:

In April 2017, the District's Board of Directors adopted Ordinance No. 390, which establishes that fees, rates, and charges for District facilities be set via resolution and reviewed annually at the February Board of Directors meeting or as soon thereafter as practical. The last time that the fees were adjusted was in March of 2022 when the District set up four different renter categories and a pricing formula that can be applied across all rental spaces.

The four renter categories that were implemented are a Resident rate, Non-resident/Non-profit rate, Commercial rate, and Regional Partner rate. The pricing formula uses the Resident rate as the base rate and sets the Non-resident at double the Resident rate and the Commercial rate at three times the Resident rate. The Regional Partner rate, designed for local youth sports organizations, has a rate that is 25% lower than the Resident rate. Since the implementation of these fees in early 2022, the District has seen an increase in the number of field rentals and a slight increase in picnic area reservations. This can be attributed to better marketing and a more organized rental structure.

Staff does not recommend an increase in fees for picnic areas nor field rentals during the 2024 season. The focus of the 2024 fee review is on establishing rates for new Park amenities and areas that were not addressed in the 2022 review. These areas include the parking lots at Base and TVRA B, the Tennis and Pickleball Courts, an hourly rental rate for the Scenic Overlook, and the Disc Golf course. Additionally, the peak parking fee for NTRP that has been explored during the 2024 winter has seen notable success, but the evaluation is not complete, and therefore, no alternate fee adoption is recommended at this point.

Attached for reference is the detailed multi-year fee schedule, complete with calculations, percentage increases and annual adjustments, the consolidated 2024 NTRP and TVRA Rates Sheet, and Resolution 2024-06, adopting the facility fees.

FISCAL ANALYSIS:

Revenue for facility rentals within NTPUD Parks continues to increase. Fiscal Year (FY) 2021/22 reported \$7,143, FY 2022/23 reported \$38,701 and the budget for rental revenue in FY 2023/24 is \$46,500 and YTD actual is \$39,815. It is expected that the increase in fees will generate nominal revenue increases of between 5-10% across the Recreation and Parks Enterprise for FY 2024/25.

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective A: Expand public access for recreation opportunities and promote the District as an exceptional provider of year-round programming, special events and recreation services – Tactic 1: Expand offerings to highlight the District’s recreation and park assets and drive participation – Activity d: Implement fee matrix that balances fees for programming with free events and address market value with affordability in combination with Community Facilities District (CFD) participation.


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 3: Develop rentable amenities, including non-motorized watercraft as well as picnic and group gathering spaces.


Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective D: Utilize the North Tahoe Regional Park (NTRP) as a community asset for passive and active recreation – Tactic 2: Develop, improve, and enhance rentable amenities throughout the Park.

ATTACHMENTS:

- Fee schedule worksheet for NTRP and TVRA
- Resolution 2024-06
- 2024 Rates Sheet

REVIEW TRACKING:

Submitted By: 
Amanda Oberacker
Recreation, Park & Facilities Manager

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

NTPUD- Fees Worksheet

	2024	2023	2022	2017	2014	% Annual Change
North Tahoe Regional Park						
FIELDS						
Field 1 & Field 2						
Resident Hourly	\$ 35	\$ 35	\$ 35	\$ 30	\$ 30	0%
Resident Daily	\$ 210	\$ 210	\$ 210	\$ 200	\$ 200	0%
Non-Resident Hourly	\$ 70	\$ 70	\$ 70	\$ 100	\$ 100	0%
Non-Resident Daily	\$ 420	\$ 420	\$ 420	\$ 400	\$ 400	0%
Commercial Hourly	\$ 105	\$ 105	\$ 105	n/a	n/a	0%
Commercial Daily	\$ 630	\$ 630	\$ 630	n/a	n/a	0%
Regional Partner Hourly	\$ 26	\$ 26	\$ 26	n/a	n/a	0%
Regional Partner Daily	\$ 158	\$ 158	\$ 158	n/a	n/a	0%
Field 3						
Resident Hourly	\$ 35	\$ 35	\$ 35	\$ 20	\$ 50	0%
Resident Daily	\$ 210	\$ 210	\$ 210	\$ 100	\$ 200	0%
Non-Resident Hourly	\$ 70	\$ 70	\$ 70	\$ 100	\$ 100	0%
Non-Resident Daily	\$ 420	\$ 420	\$ 420	\$ 400	\$ 400	0%
Commercial Hourly	\$ 105	\$ 105	\$ 105	n/a	n/a	0%
Commercial Daily	\$ 630	\$ 630	\$ 630	n/a	n/a	0%
Regional Partner Hourly	\$ 26	\$ 26	\$ 26	n/a	n/a	0%
Regional Partner Daily	\$ 158	\$ 158	\$ 158	n/a	n/a	0%
Field 5						
Resident Hourly	\$ 55	\$ 55	\$ 55	\$ 50	\$ 50	0%
Resident Daily	\$ 330	\$ 330	\$ 330	\$ 200	\$ 200	0%
Non-Resident Hourly	\$ 110	\$ 110	\$ 110	\$ 100	\$ 100	0%
Non-Resident Daily	\$ 660	\$ 660	\$ 660	\$ 500	\$ 400	0%
Commercial Hourly	\$ 165	\$ 165	\$ 165	n/a	n/a	0%
Commercial Daily	\$ 990	\$ 990	\$ 990	n/a	n/a	0%
Regional Partner Hourly	\$ 41	\$ 41	\$ 41	n/a	n/a	0%
Regional Partner Daily	\$ 248	\$ 248	\$ 248	n/a	na	0%

NTPUD- Fees Worksheet

Field 4 East or West

Resident Hourly	\$	65	\$	65	\$	65	\$	50	\$	50	0%
Resident Daily	\$	390	\$	390	\$	390	\$	150	\$	350	0%
Non-Resident Hourly	\$	130	\$	130	\$	130	\$	75	\$	100	0%
Non-Resident Daily	\$	780	\$	780	\$	780	\$	200	\$	400	0%
Commercial Hourly	\$	195	\$	195	\$	195	n/a		n/a		0%
Commercial Daily	\$	1,170	\$	1,170	\$	1,170	n/a		n/a		0%
Regional Partner Hourly	\$	49	\$	49	\$	49	n/a		n/a		0%
Regional Partner Daily	\$	293	\$	293	\$	293	n/a		n/a		0%

Field 4 All

Resident Hourly	\$	100	\$	100	\$	100	\$	75	\$	75	0%
Resident Daily	\$	600	\$	600	\$	600	\$	350	\$	350	0%
Non-Resident Hourly	\$	200	\$	200	\$	200	\$	100	\$	100	0%
Non-Resident Daily	\$	1,200	\$	1,200	\$	1,200	\$	400	\$	400	0%
Commercial Hourly	\$	300	\$	300	\$	300	n/a		n/a		0%
Commercial Daily	\$	1,800	\$	1,800	\$	1,800	n/a		n/a		0%
Regional Partner Hourly	\$	75	\$	75	\$	75	n/a		n/a		0%
Regional Partner Daily	\$	450	\$	450	\$	450	n/a		n/a		0%
Sierra Nevada University Hourly	n/a		\$	52	\$	41	\$	33		n/a	

OTHER

Tennis Courts

Resident Hourly	\$	15	\$	10	\$	10	\$	5			50%
Non-Resident Hourly	\$	30	\$	20	\$	20	\$	10			50%
Commercial Hourly	\$	45	\$	30	\$	30	n/a				50%
Regional Partner Hourly	\$	11	\$	8	\$	8	n/a				50%

Pickelball Courts

Resident Hourly	\$	15	-	-	-				n/a	
Non-Resident Hourly	\$	30	-	-	-				n/a	

NTPUD- Fees Worksheet

Commercial Hourly	\$	45	-	-	-	n/a
Regional Partner Hourly	\$	11	-	-	-	n/a

Disc Golf

Resident Daily	\$	240	\$	120	\$	120	n/a	100%
Non-Resident Daily	\$	480	\$	240	\$	240	n/a	100%
Commercial Daily	\$	720	\$	360	\$	360	n/a	100%
Regional Partner Daily	\$	180	\$	90	\$	90	n/a	100%

Scouts Cabin

	\$	100	\$	100	\$	100	\$	50	\$	-	0%
Adult Camper per day	\$	10	\$	10	\$	10	\$	4			0%
Child Camper per day	\$	5	\$	5	\$	5	\$	2			0%

PICNIC AREAS

Playground (5 table)

Resident Daily	\$	200	\$	40	\$	40	\$	40	400%
Non-Resident Daily	\$	400	\$	80	\$	80	\$	30	400%
Commercial Daily	\$	600	\$	120	\$	120			400%
Regional Partner Daily	\$	150	\$	30	\$	30			400%

Picnic Area West (5 table)

Resident Daily	\$	200	\$	40	\$	40	\$	40	400%
Non-Resident Daily	\$	400	\$	80	\$	80	\$	30	400%
Commercial Daily	\$	600	\$	120	\$	120			400%
Regional Partner Daily	\$	150	\$	30	\$	30			400%

Ramada (covered pavilion, 10 table)

Resident Hourly (1-50 ppl)	n/a	n/a	n/a	\$	30	n/a	
Resident Daily (1-50 ppl)	\$	300	\$	300	\$	210	0%
Non-Resident Hourly (1-50 ppl)	n/a	n/a	n/a	\$	50	n/a	
Non-Resident Daily (1-50 ppl)	\$	600	\$	600	\$	300	0%
Commercial Daily (1-50 ppl)	\$	900	\$	900	\$	n/a	0%
Regional Partner Daily (1-50 ppl)	\$	225	\$	225	\$	n/a	0%

NTPUD- Fees Worksheet

Resident Hourly (51-100 ppl)	n/a	n/a	n/a	\$	30	n/a	
Resident Daily (51-100 ppl)	\$	350	\$	350	\$	210	0%
Non-Resident Hourly (51-100 ppl)	n/a	n/a	n/a	\$	50	n/a	
Non-Resident Daily (51-100 ppl)	\$	700	\$	700	\$	300	0%
Commercial (51-100 ppl)	\$	1,050	\$	1,050	\$	n/a	0%
Regional Partner (51-100 ppl)	\$	263	\$	263	\$	n/a	0%

Resident Hourly (101-150 ppl)	n/a	n/a	n/a	\$	30	n/a	
Resident Daily (101- 150 ppl)	\$	400	\$	400	\$	210	0%
Non-Resident Hourly (101- 150 ppl)	n/a	n/a	n/a	\$	50	n/a	
Non-Resident Daily (101-150 ppl)	\$	800	\$	800	\$	300	0%
Commercial (101-150 ppl)	\$	1,200	\$	1,200	\$	n/a	0%
Regional Partner (101-150 ppl)	\$	300	\$	300	\$	n/a	0%

NTRP Parking

Resident Parking	\$	-	\$	-	\$	-	n/a
Non-Resident Parking	\$	5	\$	5	\$	5	0%
Base Lot	\$	250	\$	-	\$	-	n/a

2024

2022

2022

2017

2014

TAHOE VISTA RECREATION AREA

TVRA Plaza

Resident Hourly (1-50 ppl)	\$	-	\$	-	\$	35	n/a
Resident Daily (1-50 ppl)	\$	500	\$	500	\$	n/a	0%
Non-Resident Hourly (1-50 ppl)	\$	-	\$	-	\$	45	n/a
Non-Resident Daily (1-50 ppl)	\$	1,000	\$	1,000	\$	n/a	0%
Commercial Daily (1-50 ppl)	\$	1,500	\$	1,500	\$	450	0%
Regional Partner Daily (1-50 ppl)	\$	375	\$	375	\$	n/a	0%

Resident Hourly (51-100 ppl)	n/a	n/a	n/a	\$	75	n/a	
Resident Daily (51-100 ppl)	\$	600	\$	600	\$	n/a	0%

NTPUD- Fees Worksheet

Non-Resident Hourly (51-100 ppl)	n/a	n/a	n/a	\$	85	n/a	
Non-Resident Daily (51-100 ppl)	\$	1,200	\$	1,200	\$	1,200	n/a 0%
Commercial Daily (51-100 ppl)	\$	1,800	\$	1,800	\$	1,800	n/a 0%
Regional Partner Daily (51-100 ppl)	\$	450	\$	450	\$	450	n/a 0%
Resident Hourly (101-150 ppl)	n/a	n/a	n/a	\$	125	n/a	
Resident Daily (101- 150 ppl)	\$	700	\$	700	\$	700	n/a 0%
Non-Resident Hourly (101- 150 ppl)	n/a	n/a	n/a	\$	135	n/a	
Non-Resident Daily (101-150 ppl)	\$	1,400	\$	1,400	\$	1,400	n/a 0%
Commercial Daily (101-150 ppl)	\$	2,100	\$	2,100	\$	2,100	n/a 0%
Regional Partner Daily (101-150 ppl)	\$	525	\$	525	\$	525	n/a 0%
TVRA							
Resident 2 tables	n/a	n/a	n/a	\$	20	n/a	
Non-Resident 2 tables	n/a	n/a	n/a	\$	30	n/a	
3 Table Resident Daily	\$	90	\$	90	\$	90	\$ - 0%
3 Table Non-Resident Daily	\$	180	\$	180	\$	180	\$ - 0%
3 Table Commercial Daily	\$	270	\$	270	\$	270	\$ - 0%
3 Tables Regional Partner Daily	\$	68	\$	68	\$	68	\$ - 0%
5 Table (1 ADA) Resident Daily	\$	150	\$	150	\$	150	\$ - 0%
5 Table (1 ADA) Non-Resident Daily	\$	300	\$	300	\$	300	\$ - 0%
5 Table (1 ADA) Commercial Daily	\$	450	\$	450	\$	450	\$ - 0%
5 Table (1 ADA) Regional Partner Daily	\$	113	\$	113	\$	113	\$ - 0%
1 Table (ADA) Resident Daily	\$	30	\$	30	\$	30	\$ - 0%
1 Table (ADA) Non-Resident Daily	\$	60	\$	60	\$	60	\$ - 0%
1 Table (ADA) Commercial Daily	\$	90	\$	90	\$	90	\$ - 0%
1 Table (ADA) Regional Partner Daily	\$	23	\$	23	\$	23	\$ - 0%
Scenic Overlook Resident Hourly		300	\$	-	\$	-	n/a n/a
Scenic Overlook Non-Resident Hourly		600	\$	-	\$	-	n/a

NTPUD- Fees Worksheet

Scenic Overlook Commercial Hourly	900	\$	-	\$	-		n/a
-----------------------------------	-----	----	---	----	---	--	-----

TVRA Parking Lot

TVRA B Resident Parking	\$ -	\$	-	\$	-	\$ -	n/a
TVRA B Non-Resident Parking	\$ 10	\$	10	\$	10	\$ 10	0%
TVRA B Entire Lot	\$ 840	\$	100	\$	100		740%
TVRA Commercial Vendor Space							

CHARGES

TVRA Boat Launch

Daily Resident	\$ 17	\$	17	\$	-	\$ 15	0%
Daily Non Resident	\$ 17	\$	17	\$	-	\$ 25	0%
Season Resident	\$ 170	\$	170	\$	-	\$ 150	0%
Season Non-Resident	\$ 600	\$	600	\$	-	\$ 275	0%
Enviromental Impact Daily Fee	\$ 43	\$	43	n/a			0%
Boat Rental Storage Space Resident	\$ 125	\$	125				0%
Boat Rental Storage Space Non-Resident	\$ 250	\$	250				0%

Commercial	n/a		n/a		\$ -	\$ 1,000
------------	-----	--	-----	--	------	----------

ADD-ONS

Field Prep/ Special Line	\$ 200	\$	50	\$	50	\$ 50	300%
Lights	\$ 40	\$	40	\$	40	\$ 40	0%
Staff Fee Hourly	\$ 30	n/a		n/a		n/a	

DEPOSITS

NTPUD- Fees Worksheet

Field 4	\$	500	\$	500	\$	500	0%
Field 1, 2, 3 & 5	\$	250	\$	250	\$	250	0%
Picnic Areas	\$	250	\$	250	\$	250	0%
Scout Cabin	\$	500	\$	500	\$	500	0%
Disc Golf, Tennis	\$	150	\$	150	\$	150	0%

RESOLUTION 2024-06
A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT SETTING VARIOUS FEES AND RATES FOR USE OF DISTRICT FACILITIES IN THE NORTH TAHOE REGIONAL PARK AND THE TAHOE VISTA RECREATION AREA

WHEREAS, on April 11, 2017, the Board of Directors of the North Tahoe Public Utility District adopted Ordinance No. 390 which amended Chapter 10 of the District's Code of Ordinances ("Code") to remove inapplicable or obsolete sections; and

WHEREAS, on April 11, 2017, the Board of Directors of the North Tahoe Public Utility District authorized in Ordinance No. 390 that future establishment or modifications to certain fees, rates and charges set forth within Ordinance No. 390 shall be set by Resolution; and

WHEREAS, on February 13, 2024, the Recreation and Park Commission reviewed the draft North Tahoe Public Utility District Facility Use Rates, attached hereto as Exhibit A, and recommended forwarding it on to the Board for its approval, and

WHEREAS, the General Manager/CEO has determined that the rates hereby proposed in the attached Exhibit are reasonable and appropriate for the facilities of the North Tahoe Regional Park and the Tahoe Vista Recreation Area; and

WHEREAS, the Board of Directors of the North Tahoe Public Utility District has determined that the proposed rates, fees, and charges attached hereto as Exhibit A, are reasonable and appropriate to conform to those in effect at other recreational and beach areas of the North Lake Tahoe basin and will not adversely affect the public.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the North Tahoe Public Utility District directs that the rates, fees, and charges attached hereto as Exhibit A, and incorporated herein, shall become effective upon adoption.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 13TH DAY OF FEBRUARY, 2024 BY THE FOLLOWING ROLL CALL VOTE:

AYES:

NOES:

ABSTAIN:

ABSENT:

Sarah Coolidge, President
Board of Directors

ATTEST:

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

EXHIBIT A

North Tahoe Regional Park

FIELDS

Field 1, Field 2, Field 3 (baseball diamond and 75% full grass field)

Resident Hourly	\$	35
Resident Daily	\$	210
Non-Resident Hourly	\$	70
Non-Resident Daily	\$	420
Commercial Hourly	\$	105
Commercial Daily	\$	630
Regional Partner Hourly	\$	26
Regional Partner Daily	\$	158

Field 5 (90' fixed baseball diamond, 75% full grass field)

Resident Hourly	\$	55
Resident Daily	\$	330
Non-Resident Hourly	\$	110
Non-Resident Daily	\$	660
Commercial Hourly	\$	165
Commercial Daily	\$	990
Regional Partner Hourly	\$	41
Regional Partner Daily	\$	248

Field 4 (4-Season synthetic turf field)

Resident Hourly	\$	100
Resident Daily	\$	600
Non-Resident Hourly	\$	200
Non-Resident Daily	\$	1,200
Commercial Hourly	\$	300
Commercial Daily	\$	1,800
Regional Partner Hourly	\$	75
Regional Partner Daily	\$	450

Tennis & Pickleball Courts (each)

Resident Hourly	\$	15
Non-Resident Hourly	\$	30
Commercial Hourly	\$	45
Regional Partner Hourly	\$	11

Disc Golf Course (all)

Resident Daily	\$	240
Non-Resident Daily	\$	480
Commercial Daily	\$	720
Regional Partner Daily	\$	180

North Tahoe Regional Park

Scouts Cabin	\$	100
Adult Camper per day	\$	10
Child Camper per day	\$	5

NTRP Parking

Resident Parking	\$	-
Non-Resident Parking	\$	5
NTPUD Base Lot	\$	250

PICNIC AREAS

Playground (5 table)

Resident Daily	\$	200
Non-Resident Daily	\$	400
Commercial Daily	\$	600
Regional Partner Daily	\$	150

Picnic Area West (5 table)

Resident Daily	\$	200
Non-Resident Daily	\$	400
Commercial Daily	\$	600
Regional Partner Daily	\$	150

Ramada (10 table, covered pavilion)

Resident Daily (1-50 ppl)	\$	300
Non-Resident Daily (1-50 ppl)	\$	600
Commercial Daily (1-50 ppl)	\$	900
Regional Partner Daily (1-50 ppl)	\$	225

Resident Daily (51-100 ppl)	\$	350
Non-Resident Daily (51-100 ppl)	\$	700
Commercial (51-100 ppl)	\$	1,050
Regional Partner (51-100 ppl)	\$	263

Resident Daily (101- 150 ppl)	\$	400
Non-Resident Daily (101-150 ppl)	\$	800
Commercial (101-150 ppl)	\$	1,200
Regional Partner (101-150 ppl)	\$	300

Tahoe Vista Recreation Area

TVRA Plaza

Resident Daily (1-50 ppl)	\$	500
Non-Resident Daily (1-50 ppl)	\$	1,000
Commercial Daily (1-50 ppl)	\$	1,500
Regional Partner Daily (1-50 ppl)	\$	375

Resident Daily (51-100 ppl)	\$	600
Non-Resident Daily (51-100 ppl)	\$	1,200
Commercial Daily (51-100 ppl)	\$	1,800
Regional Partner Daily (51-100 ppl)	\$	450

Resident Daily (101- 150 ppl)	\$	700
Non-Resident Daily (101-150 ppl)	\$	1,400
Commercial Daily (101-150 ppl)		2,100
Regional Partner Daily (101-150 ppl)	\$	525
	\$	

Picnic Tables

3 Table Resident Daily	\$	90
3 Table Non-Resident Daily	\$	180
3 Table Commercial Daily	\$	270
3 Tables Regional Partner Daily	\$	68

5 Table (1 ADA) Resident Daily	\$	150
5 Table (1 ADA) Non-Resident Daily	\$	300
5 Table (1 ADA) Commercial Daily	\$	450
5 Table (1 ADA) Regional Partner Daily	\$	113

1 Table (ADA) Resident Daily	\$	30
1 Table (ADA) Non-Resident Daily	\$	60
1 Table (ADA) Commercial Daily	\$	90
1 Table (ADA) Regional Partner Daily	\$	23

Scenic Overlook Resident Hourly	\$	300
Scenic Overlook Non-Resident Hourly	\$	600
Scenic Overlook Commercial Hourly	\$	900

TVRA Parking

TVRA B Resident Parking	\$	-
TVRA B Non-Resident Parking	\$	10
TVRA B Entire Lot	\$	840

All Park Facilities

ADD-ONS

Field Prep/ Special Line	\$	200
Lights	\$	40
Staff Fee Hourly	\$	30

Deposits

Field 4	\$	500
Field 1, 2, 3 & 5	\$	250
Picnic Areas	\$	250
Scout Cabin	\$	500
Disc Golf, Tennis	\$	150



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 13, 2024

ITEM: F-3

FROM: Office of the General Manager

SUBJECT: Review, Discuss, and Possibly Nominate Any Special District Representatives (Directors) to Serve as a Regular Voting Member and an Alternate Voting Member for Local Agency Formation Commission (LAFCO) and Authorize the Board President to Complete the Nomination Form

RECOMMENDATION:

That the Board of Directors consider nominating *any* director serving on a Placer County Independent Special District Board to serve as a Regular Voting Member and an Alternate Voting Member for LAFCO, and authorize the Board President to complete the nomination form.

BACKGROUND:

The District is a Placer County Local Area Formation Commission (LAFCO) member. In 1963, the California State Legislature created LAFCO to encourage orderly growth and development to protect agricultural resources and open space, discourage urban sprawl, and provide efficient and effective provision of services. Each county in the state is required to have a LAFCO. These LAFCOs fulfill their legislative mandate through the consideration, approval, or denial of boundary changes proposed by individuals or local agencies. LAFCOs do not have the power to initiate boundary changes on their own, except for proposals involving the dissolution, consolidation, or merger of special districts or the establishment of subsidiary districts.

Membership in each county's LAFCO is prescribed by law. The Placer LAFCO Commission contains seven members: Two representatives from the County Board of Supervisors, two representatives from city councils, two special district representatives, and one public member. The current membership is outlined below:

County Members

- Cindy Gustafson, Chair
Supervisor, District 5
- Shanti Landon
Supervisor, District 2
- Jim Holmes, Alternate
Supervisor, District 3

City/Town Members

- Trinity Burruss
Mayor, City of Colfax
Term Expires May 2026
- Tracy Mendonsa
Councilmember, City of Roseville
Term Expires May 2024
- Jenny Knisley, Alternate
Councilmember, Town of Loomis
Term Expires May 2024

Special District Members

- Joshua Alpine
Placer County Water Agency
Term Expires May 2024
- Rick Stephens
Truckee Tahoe Airport District
Term Expires May 2026
- William Kahrl, Alternate
Newcastle Fire Protection District
Term Expires May 2024

Public Members

- Susan Rohan, Vice Chair
Term Expires May 2027
- Cherri Spriggs, Alternate
Term Expires May 2027

LAFCO announced it is seeking nominations from the Special Districts to fill upcoming vacancies of the regular voting and alternate Special District member seats, which expire on April 30, 2024. The District may nominate *any* director serving on a Placer County Independent Special District Board to run for one or both upcoming vacant seats on LAFCO.

LAFCO Commission meetings are typically held on the second Wednesday of each month, at 4 p.m., in the Board of Supervisors Chamber, located in Auburn, California. These seats serve a four-year term beginning no sooner than May 1, 2024.

Should the Board decide to nominate a director, the Board must do so via formal action and, in doing so, authorize the President to cast the District's nomination forms for the Special District representatives.

The District has received e-mailed requests from Joshua Alpine, Placer County Water Agency District 5 Director and current LAFCO Special District member, to be considered for nomination to the regular voting seat and from Judy Friedman, Tahoe City Public Utility District Director, to be considered for nomination to the alternate seat.

FISCAL ANALYSIS: No Current Fiscal Impact


ATTACHMENTS:

- Letter for Notice of Upcoming Vacancies on Placer LAFCO and Call for Nomination
- Independent Special District Selection Committee Nomination Form – Voting Member
- Independent Special District Selection Committee Nomination Form – Alternate Voting Member
- E-mail and Bio from Joshua Alpine, Placer County Water Agency District 5 Director
- E-mail from Judy Friedman, Tahoe City Public Utility District Director

MOTION:

Nominate a director to serve as a Voting Member and an Alternate Special District Representative for Local Agency Formation Commissioner (LAFCO), and Authorize the Board President to Complete the Nomination Forms

REVIEW TRACKING:

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

PLACER COUNTY

LOCAL AGENCY FORMATION COMMISSION

COMMISSIONERS:

DATE: January 17, 2024

TO: Presiding Officers of Placer County Independent Special Districts

Cindy Gustafson
Chair (County)

FROM: Michelle McIntyre, LAFCO Executive Officer

Susan Rohan
Vice Chair (Public)

SUBJECT: Notice of Upcoming Vacancies on Placer LAFCO and Call for Nominations

Joshua Alpine
(Special District)

Trinity Burruss
(City)

Shanti Landon
(County)

Tracy Mendonsa
(City)

Rick Stephens
(Special District)

ALTERNATE COMMISSIONERS:

Jim Holmes
(County)

William Kahrl
(Special District)

Jenny Knisley
(City)

Cherri Spriggs
(Public)

Dear Special District Presiding Officer:

Placer County Local Agency Formation Commission (LAFCO) has two voting special district members and one alternate voting member seated on its Commission. The purpose of this letter is to inform you that one of the voting members and the alternate voting member's terms will soon expire on April 30, 2024, and that as a member of the Independent Special District Selection Committee, you may nominate a candidate to run for one or both upcoming vacant seats on LAFCO.

You may nominate *any* director serving on a Placer County Independent Special District Board, including the current sitting regular and alternate voting member, to serve a four-year term beginning no sooner than May 1, 2024. The current members, whose terms will expire, are Commissioner Joshua Alpine with Placer County Water Agency and Alternate Commissioner William Kahrl with Newcastle Fire Protection District.

COUNSEL:

Michael Walker
General Counsel

STAFF:

Michelle McIntyre
Executive Officer

Amy Engle
Commission Clerk

The nomination period begins today, January 17, 2024, and ends on **Thursday, February 22, 2024, at 4 pm**. Nominations must be submitted in writing using the attached nomination forms – there are two nomination forms, one for each seat. You may nominate a director for one or two seats. If you are nominating one director for two seats, you must complete two nomination forms. Please send each nominee's one-page statement of qualifications with their nomination form. We will not accept nominations after the due date.

Once the nomination period ends, LAFCO staff will send ballots and voting instructions to your district via email. If you have any questions, please get in touch with LAFCO staff at (530) 889-4097 or lafco@placer.ca.gov.

110 Maple Street Auburn, CA 95603
(530) 889-4097
<https://www.placer.ca.gov/lafco>

LOCAL AGENCY FORMATION COMMISSION

Placer County Independent Special District Selection Committee
Nomination Form
Alternate Voting Member

Please use this form to nominate a director on a Placer County Independent Special District board to run for the upcoming vacant alternate voting member seat on the LAFCO Commission.

Nominee's Name	Position of Nominee	Originating District

Name of Nominating District:

Printed Name of Presiding Officer:

Signature of Presiding Officer:

(Signature Required)¹

Minutes Attached (Optional):

☐ Yes

☐ No

Please email completed nomination forms to laftco@placer.ca.gov by **Thursday, February 22, 2024, at 4 PM**

¹ *The nominating district's presiding officer must sign this form unless the district's board has delegated authority to another person to nominate a director on behalf of the district. If this form is signed by such a delegatee, please include the district's meeting minutes or minute order evidencing the delegation.*

PLACER COUNTY

LOCAL AGENCY FORMATION COMMISSION

Placer County Independent Special District Selection Committee

Nomination Form

Regular Voting Member

Please use this form to nominate a director on a Placer County Independent Special District board to run for the upcoming vacant regular voting member seat on the LAFCO Commission.

Nominee’s Name	Position of Nominee	Originating District

Name of Nominating District: _____

Printed Name of Presiding Officer: _____

Signature of Presiding Officer: _____
(Signature Required)¹

Minutes Attached (Optional): ☐ Yes ☐ No

Please email completed nomination forms to lafco@placer.ca.gov by **Thursday, February 22, 2024, at 4 PM**

¹ *The nominating district’s presiding officer must sign this form unless the district’s board has delegated authority to another person to nominate a director on behalf of the district. If this form is signed by such a delegatee, please include the district’s meeting minutes or minute order evidencing the delegation.*

From: [Joshua Alpine](#)
To: [Brad Johnson](#); [Sarah Coolidge](#)
Subject: Joshua Alpine BIo/ LAFCo
Date: Friday, February 2, 2024 1:57:17 PM
Attachments: [Joshua Alpine Bio Revised 2-2-24.docx](#)

Brad & Sarah –

Good afternoon. I would appreciate your support to continue serving as the Special District member on Placer LAFCo. We have made great strides in improving the organizations transparency and updating the Municipal Service Reviews (MSR's) for Special Districts to ensure that Boards can capitalize on various funding opportunities to benefit their constituents. I appreciate your continued support.

Thanks,

Joshua Alpine
District 5, Director
PCWA

530 613-8047 Mobile
josh@jalpine.com

Joshua Alpine

District 5 Director, Placer County Water Agency | Special District Member, Placer LAFCo

Joshua Alpine is the District 5 Director of Placer County Water Agency, where he oversees that agency's vital efforts to provide an affordable, reliable and sustainable water supply to the people, environment and economy of Placer County and the region.

Alpine currently serves on the Placer Local Agency Formation Commission, elected in 2016 to represent Special Districts. He also served on the commission from 2011-2012 including a term as Chair as a City representative.

As the current President of the Board of Directors for Project GO Inc., Joshua is engaged in providing affordable housing and energy efficiency programs for low and moderate income working families and senior citizens in our area.

Joshua recently served on the Placer County Economic Board and the Board of Directors of the Association of California Water Agencies (ACWA), serving on the Board of Directors, Chair of ACWA's Region 3 board from 2015-2023 (Alpine, Amador, Calaveras, El Dorado, Inyo, Lassen, Mariposa, Modoc, Mono, Nevada, Placer, Plumas, Sierra, and Tuolumne Counties), and serves from time to time as a member of numerous other committees and task forces.

Prior to serving as a director for PCWA, Joshua served on the Colfax City Council from 2003-2012, including two terms as Mayor. During that time, he was very involved in waste water, regional water and land planning issues.

Alpine works effectively with elected officials and agencies on the local, state, and federal levels, including the Regional Water Quality Control Board and the State Water Resources Control Board, developing solutions to water and land use policies that affect our region. At the Federal level, he has worked with the EPA, U.S. Corps of Engineers, U.S. Department of Agriculture and U.S. Department of Housing & Urban Development.

Joshua has a B.S. in Information Systems Management and has holds a California State Hydro Power System Operator certification. He worked as a Hydro System Operator from 2003 until 2009 for Pacific Gas & Electric (PG&E) operating the Bear, South Yuba and the American Middle Fork river systems and currently is a Lead System Operator of PG&E's electric transmission system. He is a member of the Placer County Historical Society and Colfax Lions Club. Joshua lives in Colfax

From: judy@tahoepapertrail.com
To: [Brad Johnson](#); [Sarah Coolidge](#)
Subject: Nominations for Placer LAFCO Special District Seats
Date: Friday, January 26, 2024 11:48:06 AM
Attachments: [oledata.mso](#)
[Notice of Upcoming Vacancies and Call for Nominations Jan 2024.pdf](#)

Good morning,

I'm throwing my hat into the ring for the Alternate Position for LAFCO and would appreciate the support of your District.

There are a lot of important issues coming up that will impact this side of the County. I think local representation is more important than ever!

My official statement will accompany the ballot. In the meantime, if you have questions, suggestions, concerns, or comments, please let me know.

Thanks,
Judy Friedman

Judy Friedman
The Paper Trail Secretarial & Business Solutions
530-581-5692



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 13, 2024

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) With the recent surge in COVID-19 cases nationwide, the District continues to monitor the federal, state, and county guidance and directives regarding the impacts of COVID-19. This includes updates from the Centers for Disease Control and Prevention (CDC) and the State of California Department of Public Health (CDPH). All work practices at the District remain in conformance with CDC, CDPH, and Cal/OSHA requirements. The District did not see any COVID cases among Staff over the last month.
- 2) 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 developed the 2024 project priority list in anticipation of a potential United States Forest Service (USFS) 2024 allocation for the Tahoe water for fire suppression program. Work now focuses on ensuring a 2024 allocation from the USFS occurs once Congress passes a Fiscal Year 2024 budget (or long-term continuing resolution).

Additionally, the partnership is working with our Nevada partners and the offices of both Congressman Kiley and Congressman Amodei (Nevada) to request authorization, via the pending 2024 Water Resources Development Act legislation, of a \$30-million bi-state, Basin-wide water infrastructure funding project through the United States Army Corps of Engineers (USACE) Section 219 program. The Section 219 program provides planning, design, and construction assistance for water and sewer related environmental infrastructure and resource protection and development projects for local communities throughout the country. Under the program, construction is cost shared 75 percent federal and 25 percent non-federal. The partnership met this month with

USACE staff regarding our Section 219 proposal and received positive feedback and direction on next steps at the agency level while we advance our efforts at the legislative level.

- b) The partnership will be traveling the week of March 11, 2024 to Washington DC for a legislative affairs visit. The trip this year is being coordinated with TRPA and the other non-water Basin partners for a “Tahoe Week” in DC. The General Manager and Board President will be attending on behalf of NTPUD.
 - c) At the state level, the partnership is continuing work on next steps for a follow up to the veto of [SB 470 \(Alvarado-Gil\)](#) by the Governor. The partnership is working with Senator Alvarado-Gil to advance legislation to create a new water infrastructure for fire suppression program that would then be funded by the anticipated climate resiliency bond.
 - d) The partnership, in coordination with the California Tahoe Alliance, has identified the week of March 18, 2024 for a Sacramento legislative visit.
 - e) The partnership was again featured in an article in the California Special District Association’s magazine highlighting our efforts to advance water infrastructure for fire suppression. The article is attached to this report.
- 3) The District continues to work with TCPUD on a grant application to the California Tahoe Conservancy to fund a greenhouse gas inventory of both districts’ operations. The goal is for the grant to fund 100% of the direct costs of the effort (approximately \$80,000), with NTPUD and TCPUD providing in-kind labor. We anticipate a potential grant award to occur in March 2024.
- 4) The District’s Customer Experience Survey efforts are well underway with the completion and receipt of results from our first quarter of surveying. Staff is happy to report that, with 98 completed surveys, overall satisfaction is at 92.9%. The full report from the first quarter of surveying is attached to this report.

Additionally, during the survey process, the District received this written feedback from one of the respondents:

“I just love the new changes that have come about in the past years at our park, especially the grooming, the new courts and the dog-friendly spaces! The new water fountains and signage are a plus! Love the class offerings. I really feel the caring that you have for our wonderful community through all the positive changes that have been made. It has really provided a healthy place to come together. Keep up the good work NTPUD!”

Staff is looking forward to the second quarter results for comparison and continued review for opportunities for improvement.

- 5) The January Board meeting for the North Tahoe Business Association (NTBA) was canceled.

The next regularly scheduled NTBA Board meeting is February 21, 2024.

- 6) The Boys and Girls Club of North Lake Tahoe (BGCNLT) held its regularly scheduled Board meeting on January 24, 2024. The following items were topics of discussion:

- a) Bank Signatory Updates
- b) Approval of Dayna Titus as a new Board Member
- c) Updates from the Board President
- d) Updates from the CEO
- e) Updates from the Finance Committee - review of Club financials
- f) Closed Session regarding CEO Compensation

The next regularly scheduled BGCNLT Board meeting is February 28, 2024.

- 7) The District is recruiting for two open positions:

- Utility Operations Maintenance Worker I/II
- North Tahoe Event Center Manager

Submitted By:



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

Feature



2023 CSDA AWARD WINNER
Exceptional Public Outreach & Advocacy Award - Large District

Tahoe City Public Utility District Takes Action to Protect Communities from Wildfires

*By Kim Boyd, Director of Strategic Affairs, Tahoe City Public Utility District and
Vanessa Gonzales, CSDA Communications Specialist*

The Tahoe City Public Utility District (TCPUD) is honored to be recognized for its ongoing initiative and action to protect communities from wildfires and excited to receive the 2023 CSDA Exceptional Outreach and Advocacy Award (Large District Category). This effort is part of a special district collaboration with the Tahoe Water for Fire Suppression Partnership (Partnership), which includes the North Tahoe Public Utility District (NTPUD) and the South Tahoe Public Utility District (STPUD) and has demonstrated measurable success in raising awareness at the local, state, and federal level of the importance of improving water infrastructure for fire suppression in rural communities. Water infrastructure for fire suppression projects include those that upsize waterlines, install fire hydrants, and increase water storage capacity. These types of projects can be costly for small rural communities and the TCPUD's advocacy and outreach efforts have been focused on creating new funding eligibility to increase the pace and scale of these critical improvements.

"TCPUD is honored to be recognized for our advocacy work that helps protect our communities from wildfires," shared TCPUD Board President Dan Wilkins. "This award

demonstrates the positive impact of collaboration and collective action and strengthens our commitment to implementing projects that make communities more fire-resilient."

The Partnership focuses its efforts on communicating the importance of water infrastructure for fire suppression as a critical part of community hardening and highlighting the significant gaps in funding for these types of projects. These funding gaps are deeply concerning, especially as wildfire continues to threaten small, rural communities located in the wildland urban interface (WUI). The majority of communities around the Lake Tahoe Basin are located within the WUI, with many neighborhoods backing up directly to massive, forested lands mostly owned by the state or federal government.

In addition, the distinctive history of water system development in the Tahoe Basin complicates things further. Many of the water systems were developed between the 1930s and 1950s to serve only the domestic water needs of summer seasonal cabins. Significant portions of the Tahoe Basin are served by a patchwork of small, geographically isolated, and undersized water systems that lack the



capacity and infrastructure to meet modern fire suppression needs. This patchwork represents a serious deficiency in the ability to supply and move water critical to protecting lives and structures during a wildfire event.

The 2007 Angora Fire first highlighted the dangers of this insufficient water distribution infrastructure. The impacts of this fire were devastating, and despite the fire's relatively small size of 3,100 acres, it destroyed 258 homes and left limited access to the local water supply. In the aftermath, the Partnership was formed and prompted immediate action and investments in both forest health, such as fuel reduction projects, and water infrastructure improvements. The community benefit of these investments was evident when the 2021 Caldor Fire crested the ridge into South Lake Tahoe and put this issue squarely in front of agencies responsible for public health and safety. The investments made over the previous decade demonstrated how vital these combined efforts were in protecting lives and property, as fire behavior decreased, homes had defensible space, and water was available for fire fighters. Not a single home was lost in South Shore's Christmas Valley. If the fire had hit a deficient part of the water system, a different outcome would likely have occurred.

The TCPUD, NTPUD, and STPUD have dedicated considerable time and effort hosting tours, cultivating relationships with candidates, elected officials, and legislators, advocating for new legislation, and pursuing the creation of new funding opportunities. Collectively, these advocacy efforts are crucial to increasing the pace and scale of investment in critical water infrastructure for firefighting. The results of these efforts are measurable, and include:

- Participation in the National Special Districts Coalition stakeholder working group, comprised of 24 water and fire protection district leaders, to examine the

barriers local agencies face to ensure adequate water infrastructure for fire suppression exists within communities, culminating in a Final Report urging lawmakers to act.

- Creation of new grant funding through the Lake Tahoe Restoration Act (LTRA), a federal bill that allocates funding for water infrastructure for fire suppression projects in the Tahoe Basin.
- Introduction of Senator Alvarado-Gil's SB 470 to create statewide eligibility for water infrastructure for fire suppression projects.
- Inclusion of language in the 2023 Climate Bond measures, AB 1567 and SB 867 (Allen), to create eligibility for water infrastructure for fire suppression projects.
- Inclusion of Committee Report Language in Senate Interior and House Interior spending bills recommending project eligibility in the Community Wildfire Defense Grants program and State Fire Assistance Grants program to generate support for water infrastructure for fire suppression improvements.

Advancing support for investments in water infrastructure for fire suppression projects that create fire-resilient communities is critical to the long-term viability of our small rural communities. These investments benefit entire regions and help protect the environment and sustain rural economies into the future. Looking ahead, the TCPUD, working closely with the partnership, will continue advocating for new legislative initiatives and changes in programmatic funding requirements through collaboration at the local, state, and federal level, with the goal of filling funding gaps and accelerating the installation of critical water infrastructure improvements to protect the health and safety of our communities.



2023 Post-Contact Study Q4



5 January 2024
Confidential & Proprietary

Report of Findings

Table of Contents

SECTION ONE

About GreatBlue

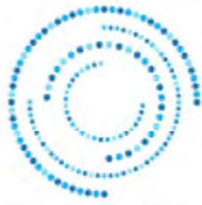
SECTION TWO Project Overview

SECTION THREE Study Findings

SECTION FOUR Considerations

SECTION FIVE Aggregate Data (Provided Separately)





Harnessing the Power of Data

...to help clients achieve organizational goals.



Data supporting strategic decisions to improve products and services. Since 1979, our experience with study and instrument design, data collection, analysis, and formal presentation assists our clients in identifying the “why” and “what’s next.”



Talent with a knowledge base in a wide range of industries and methodologies ensures a 360° view of the challenges faced and the expertise to address them.



Solutions that are customized to provide a personalized approach to understanding organizational, employee, and customer needs, allowing for more informed decisions.

Methodologies:



Digital Surveys



Focus Groups



In-Depth Interviews

Studies:



Awareness and Perception Studies



Customer and Employee Satisfaction Studies



Journey Mapping



Creative and New Concept Testing

Table of Contents

SECTION ONE
About GreatBlue

SECTION TWO
Project Overview

SECTION THREE
Study Findings

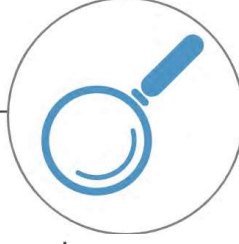
SECTION FOUR
Considerations

SECTION FIVE
Aggregate Data (Provided Separately)

Project Overview

Research Objectives

- GreatBlue Research was commissioned by North Tahoe Public Utilities Department (hereinafter "NTPUD") to conduct comprehensive research among customers who recently utilized customer support services to gain a deeper understanding into their perceptions of the utility and satisfaction with the services provided.
- The primary goals of this research study were to assess the effectiveness of NTPUD's ability to serve its customers, identify areas for improvement, and isolate areas that may increase satisfaction.
- The outcome of this research will enable NTPUD personnel to a) more clearly understand, and ultimately set, customer expectations, b) act on near-term opportunities for improvement, and c) create a strategic roadmap to increase customer satisfaction.



Areas of Investigation in 2023

In order to service these objectives, GreatBlue developed a bespoke research study leveraging a digital survey to learn about the following topics:

- Department contacted
- Reason for contact
- Method of interaction
- Ratings of customer service personnel
- Satisfaction with contact experience
- Demographic profile of respondents



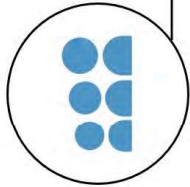


Research Methodology Snapshot



Methodology Digital	No. of Completes 98	No. of Questions 24*	Incentive Monthly \$20 Amazon gift card raffle	Sample Customer List
Target Customers who contacted NTPUD between October – December 2023	Quality Assurance Dual-level**	Margin of Error +/- 9.7%	Confidence Level 95%	Research Dates October 1 - December 31, 2023

* This represents the total possible number of questions; not all respondents will answer all questions based on skip patterns and other instrument bias.
** Data Quality personnel ensure the integrity of the data is accurate.



Respondent Snapshot

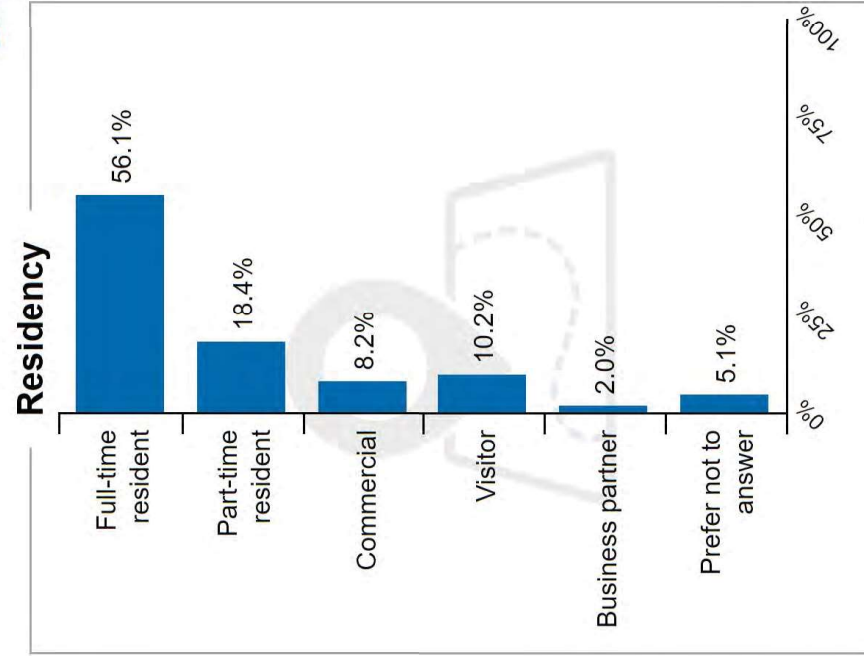
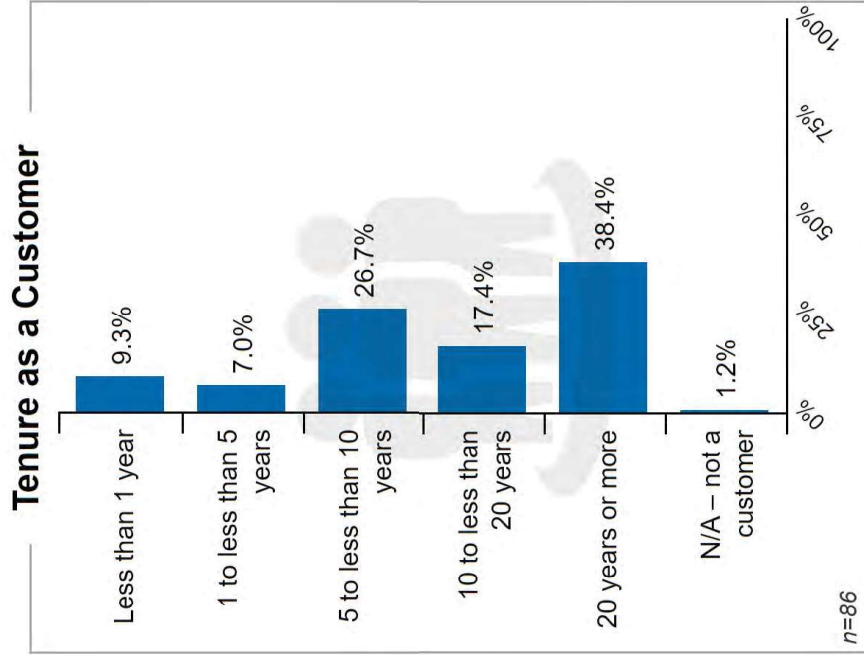
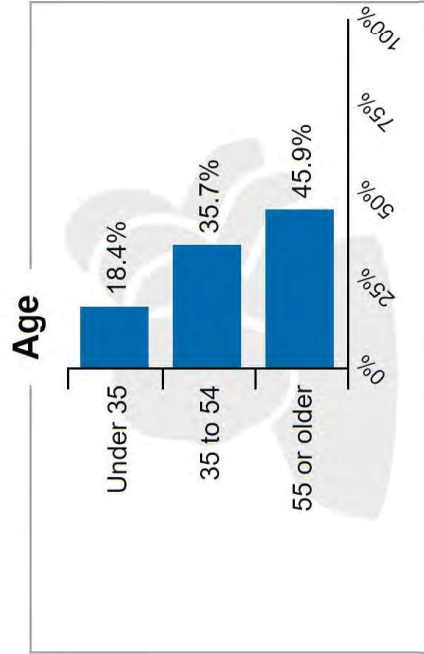


Table of Contents

SECTION ONE

About GreatBlue

SECTION TWO

Project Overview

SECTION THREE

Study Findings

SECTION FOUR

Considerations

SECTION FIVE

Aggregate Data (Provided Separately)



Key Study Findings



Ratings

- Overall satisfaction is at 92.9%, with 71.4% reporting they are “very satisfied” with their contact experience.
- All customer service personnel characteristics received over 90% positive ratings, resulting in an average positive rating of 95.6%. The top two characteristics are “helpful” and “knowledgeable,” both receiving 98.0% positive ratings.
- Over four-fifths (85.7%) of customers indicated their issue or question was resolved to their satisfaction on first contact with the NTPUD.
 - Only ten customers needed to contact the NTPUD multiple times to seek a resolution to issue.



Contact Details

- The two most common methods of contacting the NTPUD are “visiting the NTPUD website” (36.7%) and “speaking with an NTPUD representative on the phone” (32.7%).
 - Only ten customers either needed to contact the NTPUD multiple times to get their issue or question resolved or have not yet had their issue/question resolved.
- The most contacted department is “utility billing or current account” (32.7%), followed by “parks and facilities” (19.4%) and “recreation programs and activities” (17.3%).

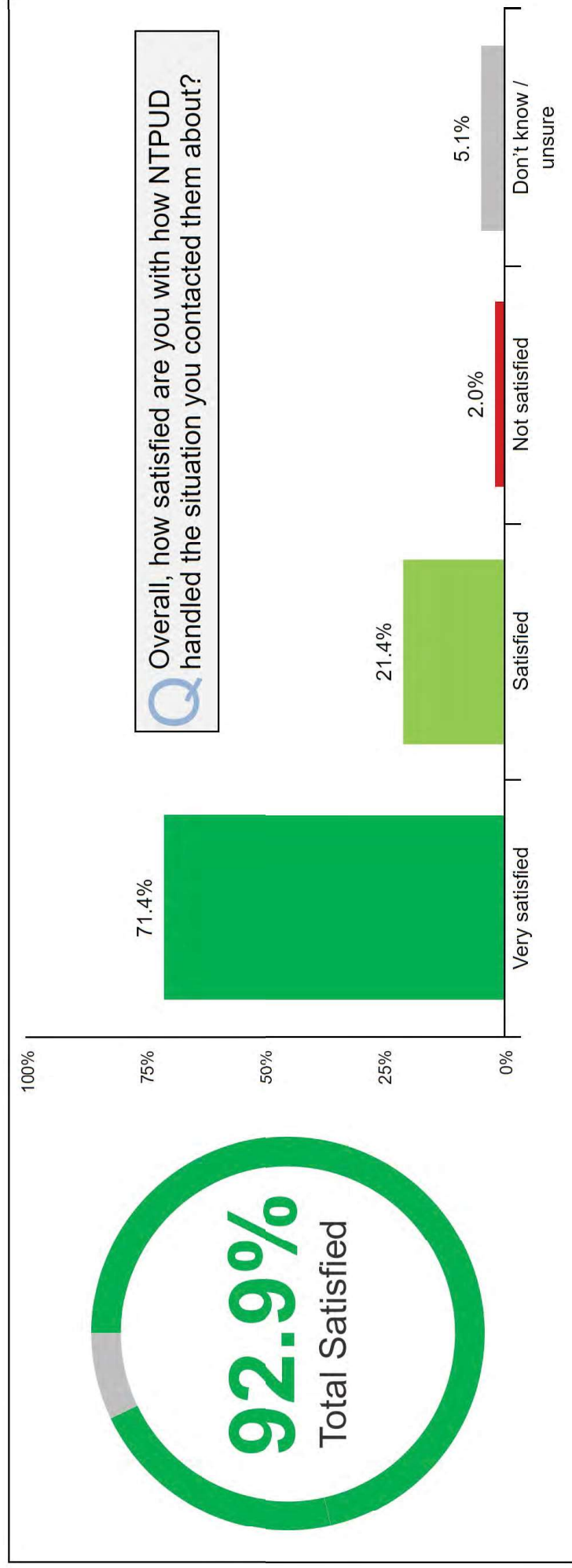




Overall Satisfaction | Contact Experience



Over 90% of customers reported being satisfied with their most recent contact experience, with over seven-out-of-ten indicating they are "very satisfied." Conversely, only 2.0% of customers indicated they are "not satisfied."





Customer Service | Personnel Ratings



All customer service personnel characteristics received positive ratings of 90% or higher, resulting in an average positive rating of 95.6%.

- While all characteristics received strong ratings, nearly all of the participants provided positive ratings for the representative they interacted with being “helpful” and “knowledgeable,” - both receiving 98.0% positive ratings.

Characteristics:	Total Good
Helpful	98.0%
Knowledgeable	98.0%
Wait time or punctuality	95.9%
Courtesy and professionalism	95.9%
Overall quality of service	95.9%
Clear communication	93.9%
Issue resolution	91.8%
Average Rating	95.6%

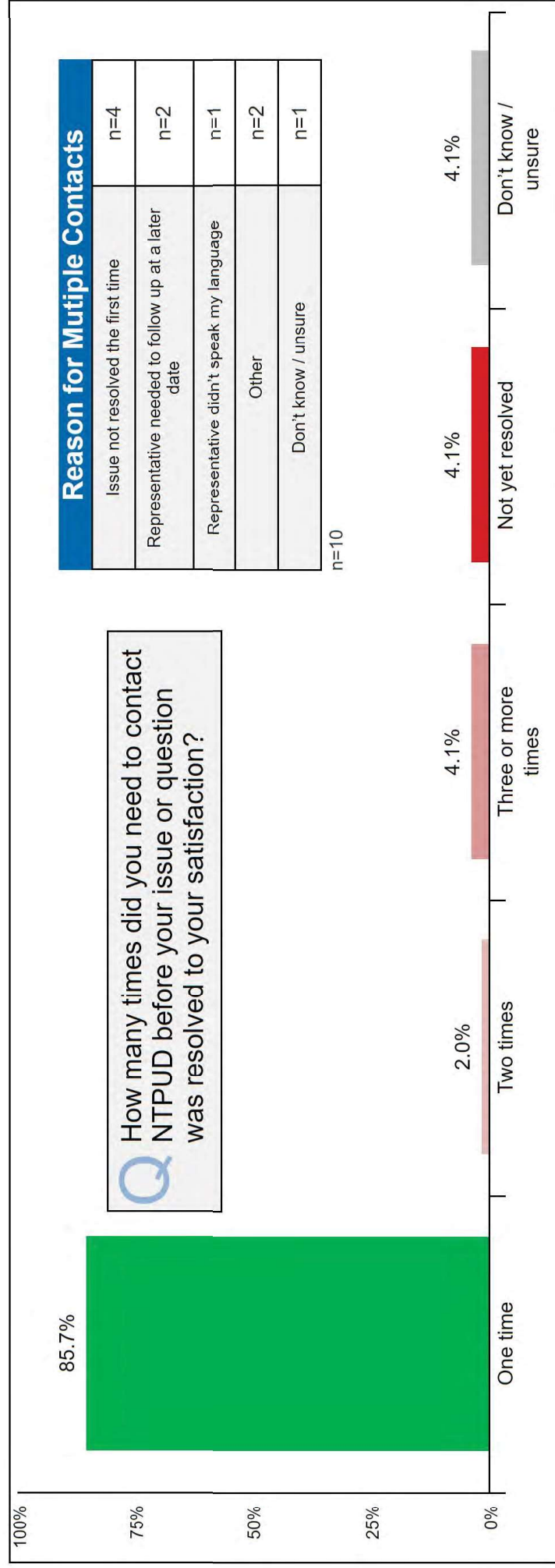
Aggregate of 1-2 ratings (positive ratings based on 5-point scale) shown



Customer Service | Issue Resolution



Over four-fifths of customers indicated their issue or question was resolved to their satisfaction on first contact with NTPUD. Only ten (10) customers reported needing multiple contacts for their issue or question to be resolved, or that their issue or question has not yet been resolved.

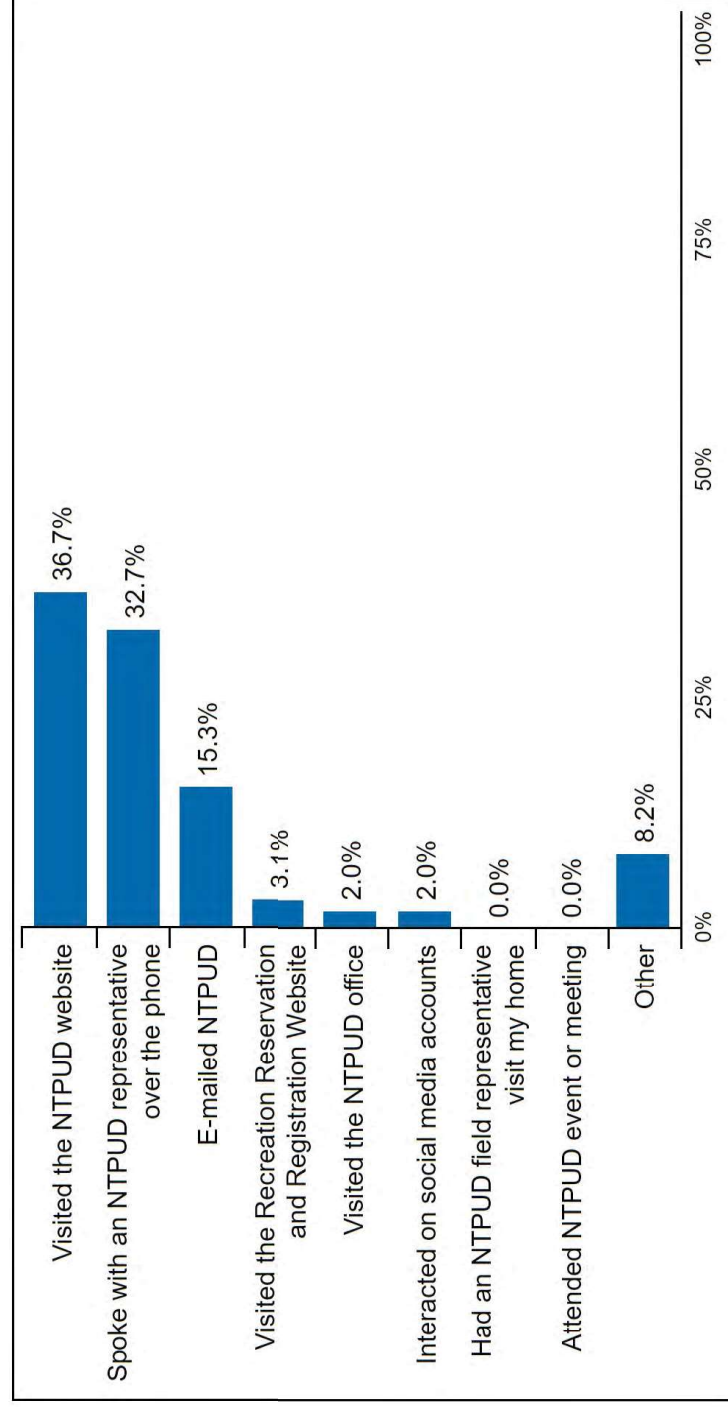




Contact Details | Method of Contact



The two (2) most common methods of contacting NTPUD among respondents are "visiting the NTPUD website" and "speaking with an NTPUD representative over the phone, followed by "e-mailed NTPUD." Additionally, nearly 90% of respondents whose contact was through the NTPUD website or the Recreation Reservation and Registration website found the information they needed on the website.



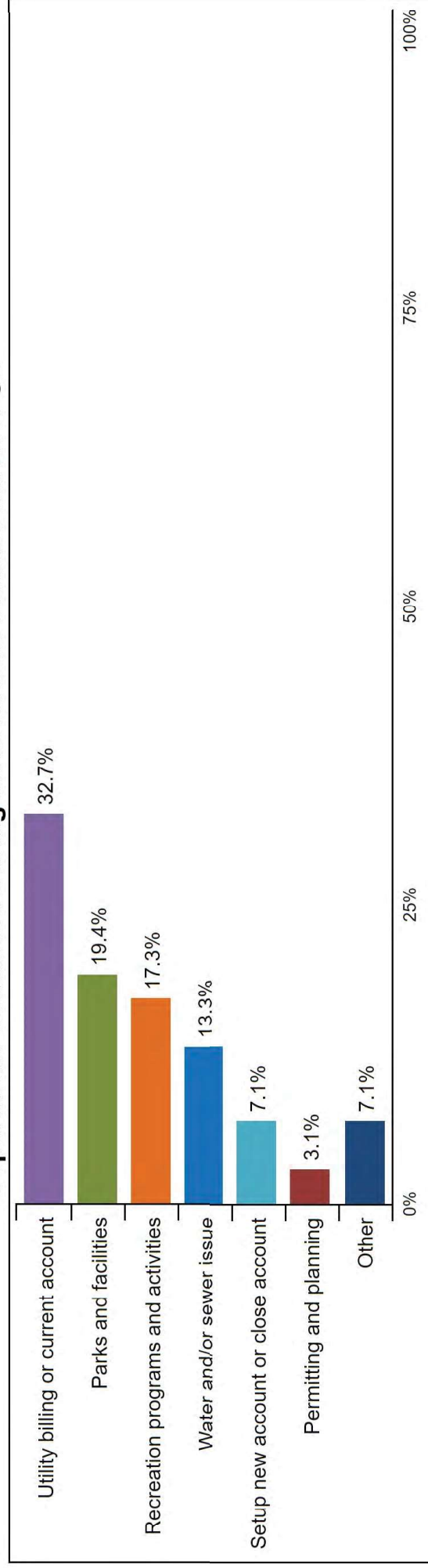


Contact Details | Department Contacted



Nearly one-third of respondents contacted NTPUD's "utility billing or current account" department, while nearly one-fifth contacted the "parks and facilities" department and nearly one-fifth contacted the "recreation programs and activities" department.

Department Contacted During Most Recent Contact with NTPUD





Contact Details | Reason for Contact



Parks and Facilities

Nineteen (19) respondents contacted NTPUD for reasons related to Parks and Facilities during the October - December time frame. Reasons for contact included:

Trail access	n=4
Parking	n=4
Facility or field reservations	n=3
Boat launch	n=1
Sled hill / cross country	n=1
Other	n=6

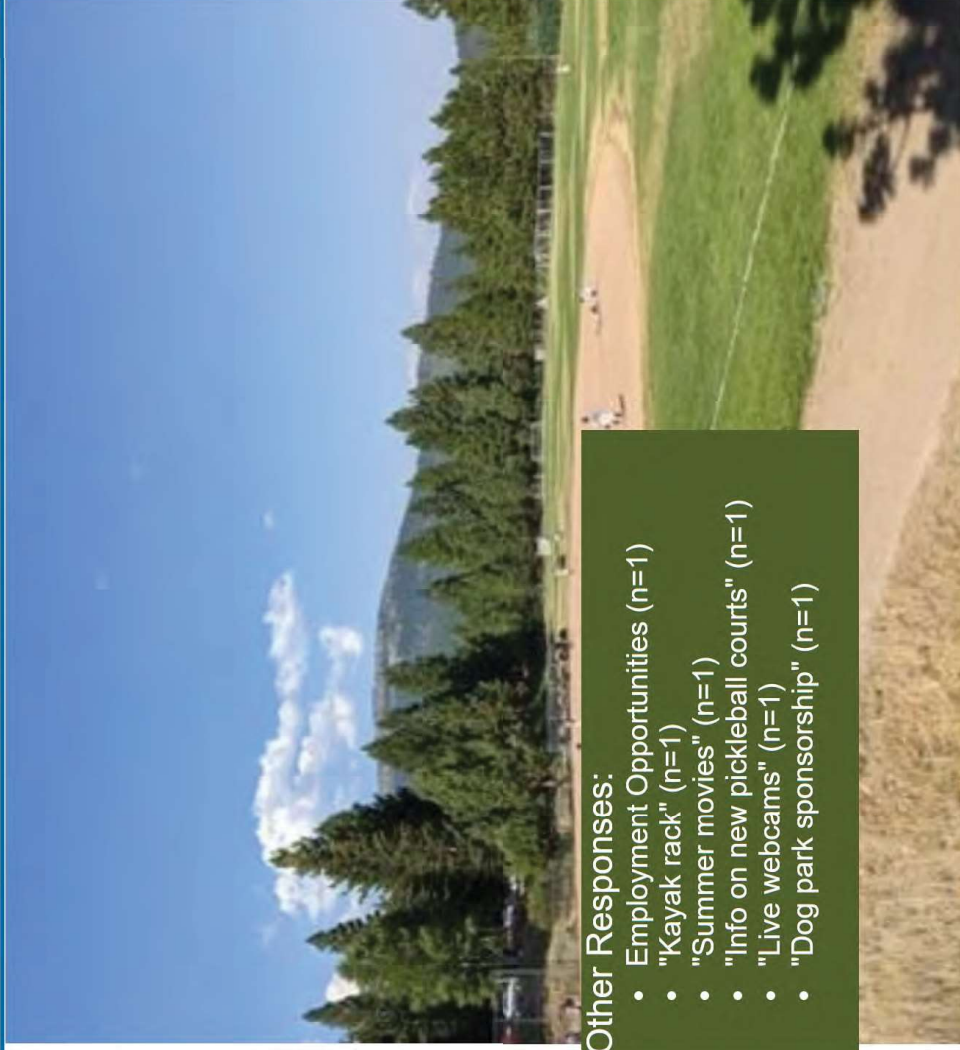
Recreation Programs and Activities

Seventeen (17) respondents contacted NTPUD for reasons related to the Recreation Programs and Activities during the October - December time frame. Reasons for contact included:

Recreation programs	n=10
Community events	n=5
Resident stickers	n=1
Registration	n=1

Other Responses:

- Employment Opportunities (n=1)
- "Kayak rack" (n=1)
- "Summer movies" (n=1)
- "Info on new pickleball courts" (n=1)
- "Live webcams" (n=1)
- "Dog park sponsorship" (n=1)





Contact Details | Reason for Contact



Water / Sewer

Thirteen (13) respondents contacted NTPUD for reasons related to Water/Sewer during the October - December time frame. Reasons for contact included:

Water use / leak	n=3
Water quality or wastewater (sewer) concern	n=3
Inspection(s)	n=2
Other (please specify):	n=5

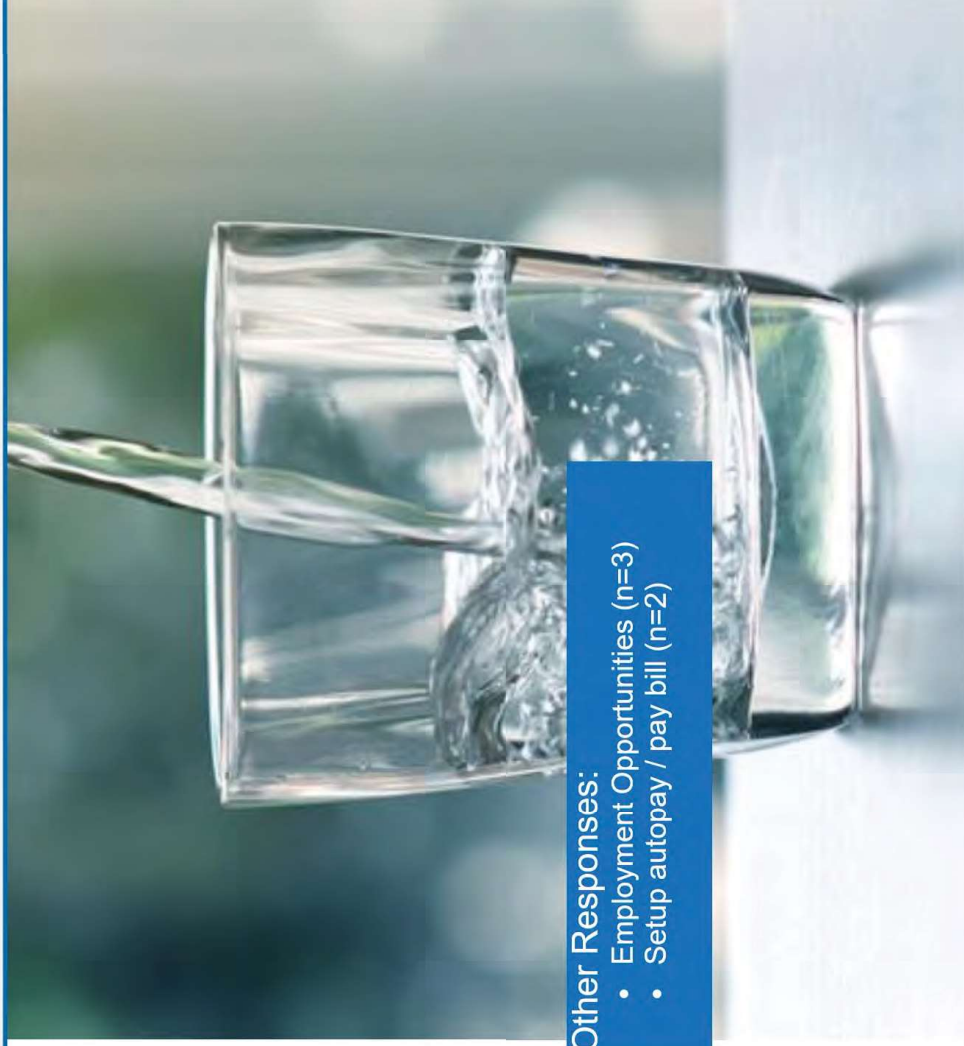
Permitting and Planning

Three (3) respondents contacted NTPUD for reasons related to Permitting and Planning during the October - December time frame. Reasons for contact included:

Permits fees	n=2
Plan submittal	n=1

Other Responses:

- Employment Opportunities (n=3)
- Setup autopay / pay bill (n=2)





Contact Details | Reason for Contact



Utility Billing or Current Account

Thirty-two (32) respondents contacted NTPUD for reasons related to Utility Billing or Current Account during the October - December time frame. Reasons for contact included:

Make a utility payment	n=23
Billing question	n=4
Address change	n=4
Tenant change on account	n=1

Setup New Account or Close Account

Seven (7) respondents contacted NTPUD for reasons related to Setting Up a New Account or Closing an Account during the October - December time frame. Reasons for contact included:

Escrow demand	n=3
Sewer pressure test	n=2
Final meter read	n=1
Other	n=1

Other Response:
• "Billing" (n=1)

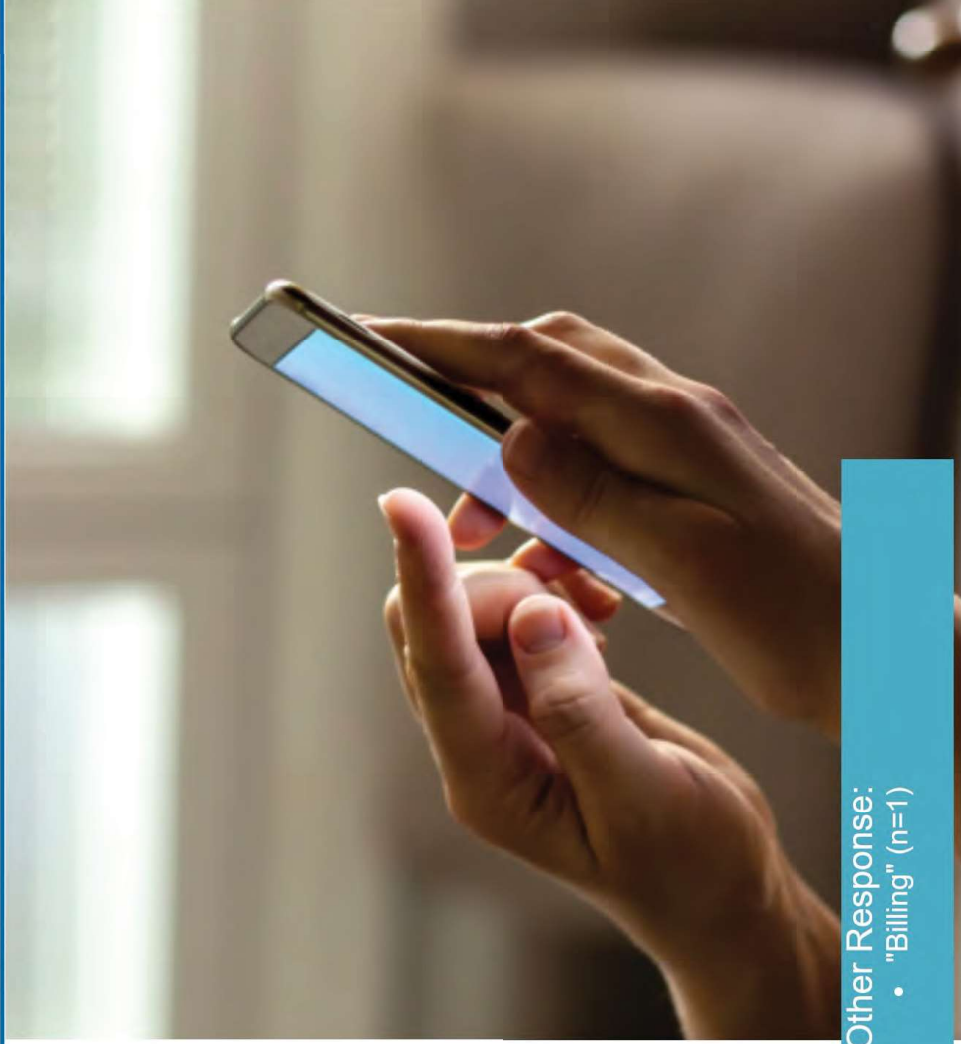


Table of Contents

SECTION ONE

About GreatBlue

SECTION TWO

Project Overview

SECTION THREE

Study Findings

SECTION FOUR

Considerations

SECTION FIVE

Aggregate Data (Provided Separately)

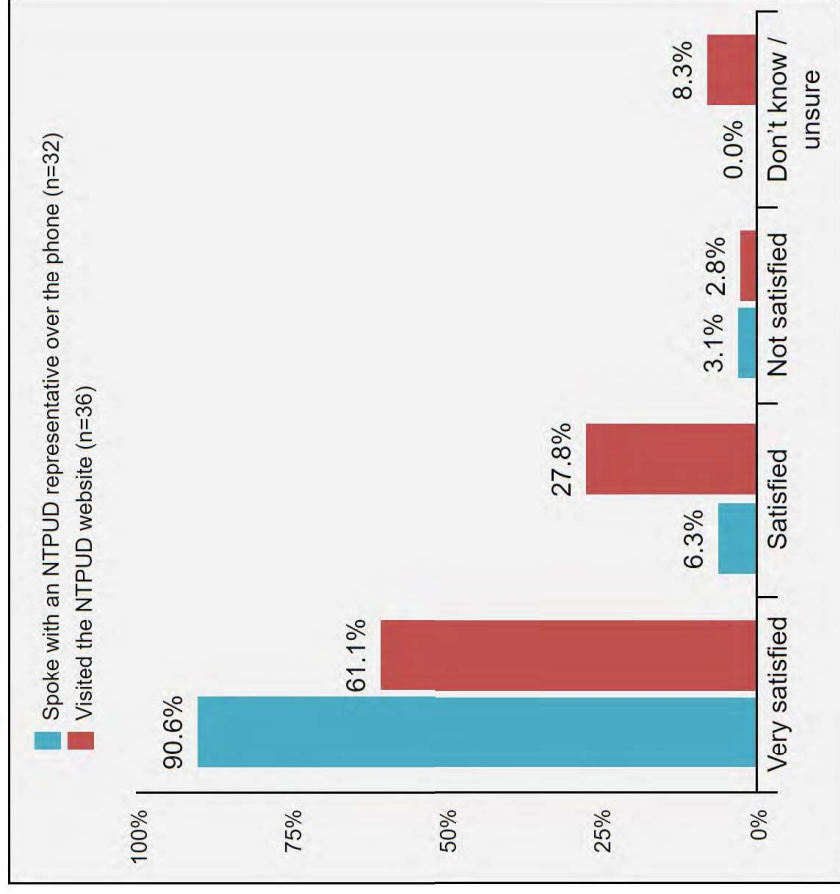


WHAT'S NEXT. | An Observation



A Notable Observation

NTPUD's website and customer service personnel performed remarkably well in Q4 of 2023, earning a 92.9% overall satisfaction rating. Customer service personnel received an average positive rating of 95.6% and 85.7% of those who use NTPUD's websites are finding the information they need there. While both channels are providing a positive experience for customers, there is an interesting finding on the effect of these channels on overall satisfaction. Referencing the graph to the right, 90.6% of customers who spoke with a representative over the phone were "very satisfied" with their contact experience compared to 61.1% of customers who accessed the website. If this trend continues in future findings, it may indicate some areas for improvement on the website and/or prove NTPUD's customer service team's excellent commitment to their constituents. Our team will continue to monitor satisfaction levels between these contact channels as the respondent count increases.





WHAT'S NEXT. | Insights Moving Forward

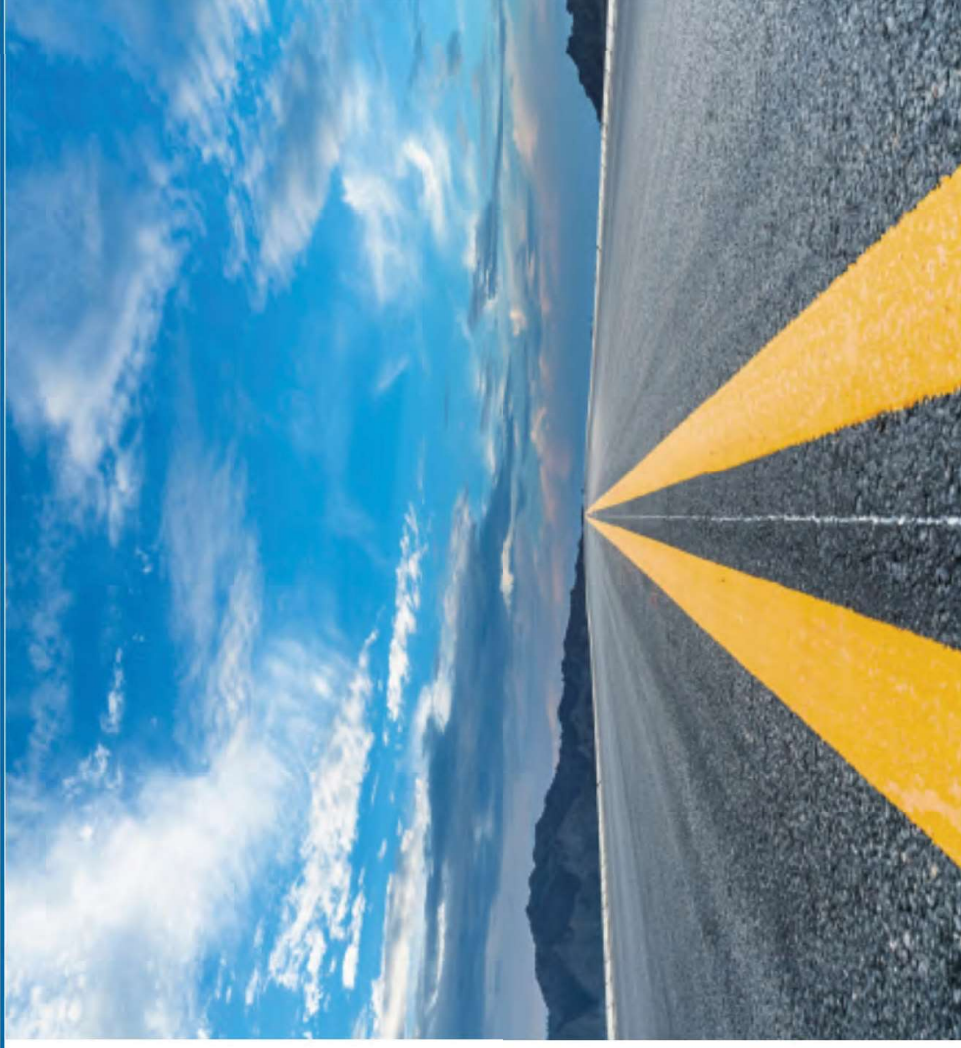


Using the data moving forward

As the respondent count increases in coming reports, the data will begin to uncover more specific, actionable insights with greater levels of certainty. Our team plans to take a closer look into the effect of the following variables on satisfaction levels:

- Department contacted,
- Method of contact, and
- Reason for contact

Additionally, our team will examine satisfaction levels and ratings among different demographics to reveal any trends across age, home ownership, length of time as a customer, and resident status.





NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 13, 2024

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 January our communications and outreach focused on – 1) the District's Proposed Five-year Rate Adjustment mailers and customer notifications; 2) Regional Park winter operations updates on Seasonal Recreation Programming; 3) distribution of the 2024-2025 Resident Parking Pass and benefits.
- Staff continued to work in January to finalize the planning, outreach, marketing, and materials for the upcoming 2024 Rate Adjustment including the required Proposition 218 public notice mailing and brochure, public hearing notices, and social media and website content campaign content.
 - The final printed and mailed version of the Public Notice of Proposed Rate Adjustments is attached to this report.
 - **The Public Notice of Proposed Rate Adjustments was mailed on Friday, January 19th.**
 - Website updates and the official Rate Adjustment are complete and can be viewed at <https://ntpud.org/rates>
- Staff concluded the distribution and mailing of the 2024 – 2025 Resident Parking Pass mailing to District residents who pay the CFD parcel tax.
 - Mailer Notice included is attached to this report.
- Staff continues to update and track engagement with our "Customer Service Experience" survey.
- Staff coordinated updates to the NorthTahoeRec.org website and distribution of stakeholder emails and public notices for the Jan. 31st Joint Special Board Meeting.
- Staff continues to add content and update the District's new website as needed.

Grants:

- Staff submitted two applications to the NTCA's Community Vitality and Economic Health Investment Program - One-year Annual Grant Cycle.
 - The first is a \$450,000 request for the construction of the extension of the Pam Emmerich Memorial Pinedrop Trail in the Regional Park.
 - The second is a \$153,450 request for construction of the Community Plaza at the Tennis and Pickleball Facility.
- Staff is also continuing to prepare an application for submission to the California Tahoe Conservancy's – SB630 Grant Program 2024 application period.
 - The application is for a \$60,000 request for the Planning and Design of Enhancements to Secline Beach.
- Staff is continuing to monitor and review grant opportunities as appropriate.

North Tahoe Event Center Marketing:

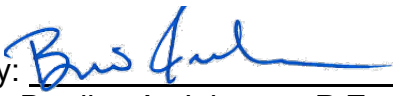
- Staff has completed the design and printing of the NTEC's Wedding Brochure Book and is continuing to work with staff and our graphic designer on the corporate and meeting brochure. This item is attached to this report.

Community and Regional Partner Connections:

- Participated in bi-weekly Tahoe-Truckee PIO team meetings and North Lake Tahoe-Truckee Stakeholder meetings.
 - January meetings focused on the new Action Teams within the new Destination Stewardship framework, the new Take Care campaign messaging, and PIO roles going forward within the Destination Stewardship framework for the Basin.
- Attended the NTCA's Monthly First Tuesday Breakfast Club.
 - Staff provided updates on the District's Winter operations for the North Tahoe Regional Park and other events.

Review Tracking:

Submitted By: 
Justin Broglio
Public Information Officer

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

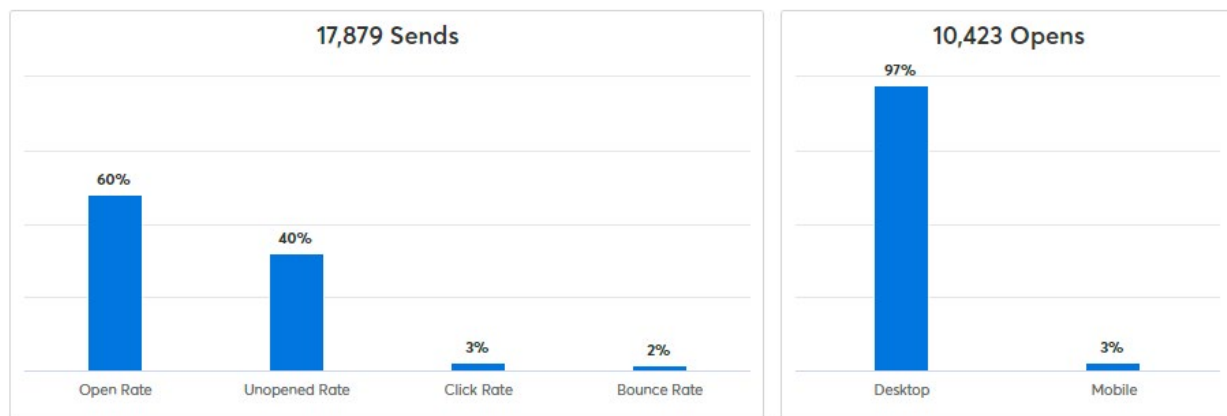
Email Newsletter Metrics –

January metrics for the District's Recreation Newsletter and Board Meeting Notices –

District email newsletters continue to draw an Open Rate of 60% and above for all emails coming from both the Recreation & Parks team and the District meeting notices.

District Email List – Recreation & Admin

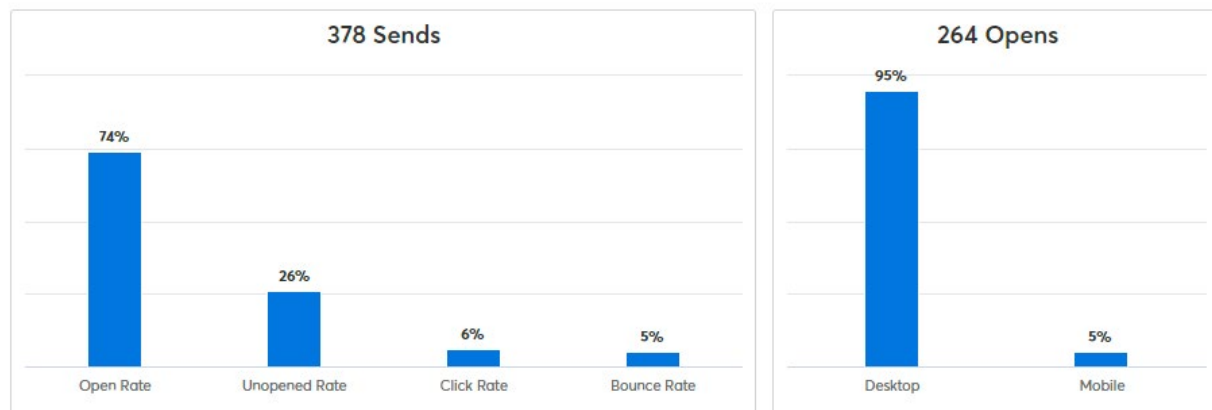
- North Tahoe Recreation – Weekly Updates
- NTPUD Board and Commission Meeting Notices
- 60% Open Rate



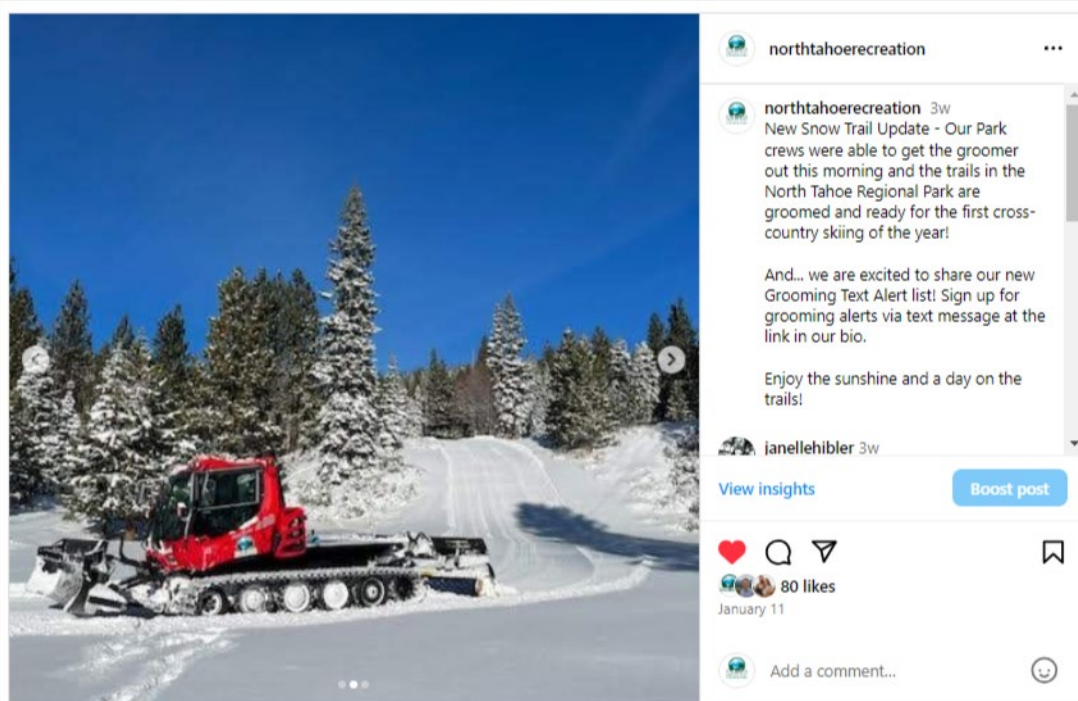
The District is also managing content and outreach for the Joint Recreation & Aquatics Center email list. Results from January show an Open Rate of more than 74%.

Recreation & Aquatic Center – Email List

1. 2 emails – Community Update and Joint Special Meeting Reminder
2. 74% Open Rate



Social Media Content –



North Tahoe Recreation & Parks
 January 24 at 11:53 AM · 🌐


Today is the last day to sign up for our new Kids Jazz Dance Class at the North Tahoe Event Center! Classes start tomorrow, Thursday, Jan. 25, and run through May 2, 2024. Sign up today using the link in our bio for this 12-week class focused on learning the joy and fun of dance!

Class 1 - Ages 4-6 (Thursdays - 3-4 pm)
 Class 2 - Ages 7-10 (Thursdays 4-5pm)

Jazz Dance Class is taught by local instructor, Brittnee Bramy.

Dance Class

Starts tomorrow - Thursday, Jan. 25
North Tahoe Event Center
Kings Beach



📣 Boost this post to reach up to 5275 more people if you spend \$105. [Boost post](#)

👍 2 2 comments 2 shares



North Tahoe Recreation & Parks is with North Tahoe Community Alliance and California State Parks.

January 29 at 2:20 PM · 🌐

We're starting off the week with sunshine and gratitude ☺️ We're very proud and thankful to showcase the new Pam Emmerich Memorial Pinedrop Trailhead in the North Tahoe Regional Park. This trailhead was built utilizing grant funding from the our longtime partners at [Placer County Government](#), [North Tahoe Community Alliance](#) and [California State Parks](#)

This trail is dedicated in the memory of the amazing Pam Emmerich 🧡, who served as NTPUD's longtime Public Information Officer before her passing in 2020. She loved the Regional Park, the trails, and being outside enjoying everything our amazing community and North Lake Tahoe environment offers. She worked tirelessly to improve our community and bring live music, recreation access, and community events to people of all ages.

If you're up in the Regional Park this week, or if you've haven't seen the new trailhead, stop by and sit for a minute or two to enjoy the space and share our gratitude for this amazing place and the inspiring people that helped create and preserve it! 🧡



📣 Boost this post to reach up to 5275 more people if you spend \$105.

Boost post

👍❤️ 31

2 comments 1 share



northtahoerecreation

Did you get your window stickers? New for 2024, we are excited to announce that NTPUD Resident Parking Pass vehicle stickers have been mailed to all parcel owners who pay the annual Community Facilities District (CFD) tax assessment.

These new Resident Parking Pass vehicle stickers are valid for two years (2024 - 2025) and allow residents to park for free at the North Tahoe Regional Park and Tahoe Vista Recreation Area.

If you are a tenant and wish to receive

View insights Boost post

7 likes January 23

Add a comment...



northtahoepud • Following

Did you know that snow on the ground acts as an insulator? With less snow this year, it means there is less insulation for the pipes under and around your home.

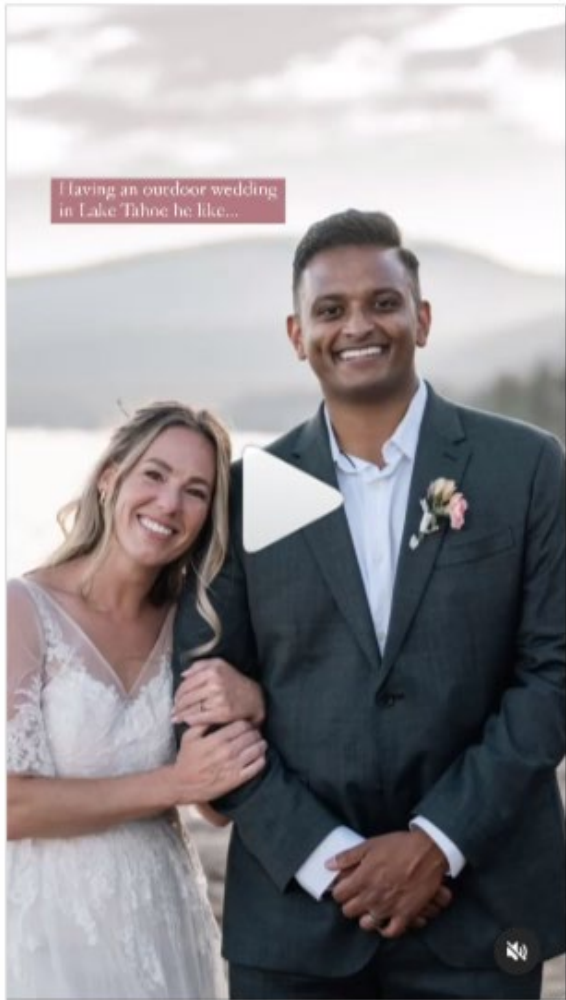
Keep your pipes and faucets from freezing this winter by insulating them and ensuring they aren't exposed to the cold air. For home winterization tips visit our website at <https://ntpud.org/winterization>.

No comments yet.

Start the conversation.

6 likes January 25

Add a comment...



northtahoeevents • Following
swifie_az • Original audio



northtahoeevents 4w
Looking for an outdoor wedding venue in Lake Tahoe?

At North Tahoe Event Center, we understand that every couple has a unique vision for their big day, and we're passionate about bringing those dreams to life.

Our scenic location provides an exquisite backdrop for both your outdoor ceremony and reception.

Opting for North Tahoe Event Center as your wedding venue means selecting a location that delivers more than just scenic beauty but also provides flexibility for personalizing your special day.



36 likes
January 6



Add a comment...



Google Reviews – North Tahoe Regional Park



Revathi Raja Kumar

Local Guide · 58 reviews · 8,060 photos

★★★★★ 4 days ago **NEW**

Sledding down the slopes on sleds and tubes brings pure joy, and the views of snow-covered Lake Tahoe are breathtaking, suitable for both seasoned winter enthusiasts and first-timers.



← Reply 1



Mav M

12 reviews · 13 photos

★★★★★ a week ago **NEW**

Great place for kids to play in the snow

← Reply 1



Maria Tully

16 reviews

★★★★★ 3 weeks ago **NEW**

Super cute! Came sledding had a great time! Come early as it gets busy!

← Reply 1



Mykola Dzyuba

Local Guide · 57 reviews

★★★★★ 3 months ago

I really enjoyed hiking in this park. The trails are well marked and well maintained. The maps are installed on all major trails intersections.

Restrooms: The restrooms are clean and nice.

← Reply Like



PROPOSED FIVE-YEAR RATE ADJUSTMENT CUSTOMER NOTIFICATION

Celebrating 75 Years of Service

The North Tahoe Public Utility District (NTPUD) was formed over 75 years ago, in 1948, to provide wastewater services to the people of North Lake Tahoe. In November of 1967, water services were added to the District's responsibility, and the Recreation and Parks Department was created in 1968.

Our service area includes the communities of Kings Beach, Tahoe Vista, Brockway Vista, Carnelian Bay, Cedar Flat, and Agate Bay. The District currently serves approximately 3,900 metered water connections and 5,500 wastewater connections. The District also maintains many of the public beaches in our service area and owns and operates the North Tahoe Regional Park and the Tahoe Vista Recreation Area in Tahoe Vista. The District also owns and operates the North Tahoe Event Center in downtown Kings Beach.

Our Place & Our Responsibility

At the NTPUD, we take pride in providing safe, efficient, and sustainable water and wastewater services to our residents and visitors. Our focus on continuous improvement, industry best practices, and compliance with regulatory mandates and environmental standards is rooted in the understanding that the health of our environment, local economy, and community are interconnected.

We recognize and embrace our crucial role in the protection of Lake Tahoe and stewardship of the long-term well-being of our beautiful mountain community.

A RENEWED MISSION AND A COLLABORATIVE VISION

In 2022, the District adopted a new Strategic Plan that clarifies our direction and identifies our areas of focus over the next five years. This plan also outlines our renewed mission, collaborative vision, leadership core values, goals, and objectives.

OUR MISSION

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

OUR VISION

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

Investing in Our Critical Infrastructure

The District's water system contains over 53 miles of water distribution pipelines, five pump stations, eight water storage tanks, a water treatment plant, two groundwater wells, and one inter-tie with the Tahoe City Public Utility District. We provide nearly 1-million gallons of potable water per day to our customers.

The District's wastewater system consists of over 73 miles of collection main pipeline, 7.5 miles of force main pipeline, four primary pump stations, and 16 secondary pump stations. We collect nearly 1-million gallons of wastewater per day and pump it to the Tahoe-Truckee Sanitation Agency for treatment, in compliance with the Porter-Cologne Act of 1970.

The average age of the District's utility infrastructure is now over 50-years old, and even with continuous maintenance and system investment, much of our system is approaching the end of its service life.

In 2017, the District's developed a comprehensive Capital Improvement Plan (CIP) that identified over \$51-million in necessary system rehabilitation and replacement over the next 20-years. Since that time, the District has worked diligently to strategically invest in improvements and upgrades that have brought portions of our aging water and wastewater systems to modern standards. **However, there is still more work to be done and our progress has been slowed significantly by the impacts of inflation.**



COST TO INSTALL ONE MILE OF WATER PIPELINE

2018 = \$1.9 MILLION

2023 = \$3.4 MILLION

In 2018, the District's cost to construct one mile of water pipeline was approximately \$1.9 million and by 2023, that cost had risen to \$3.4 million — an increase of 14% per year.



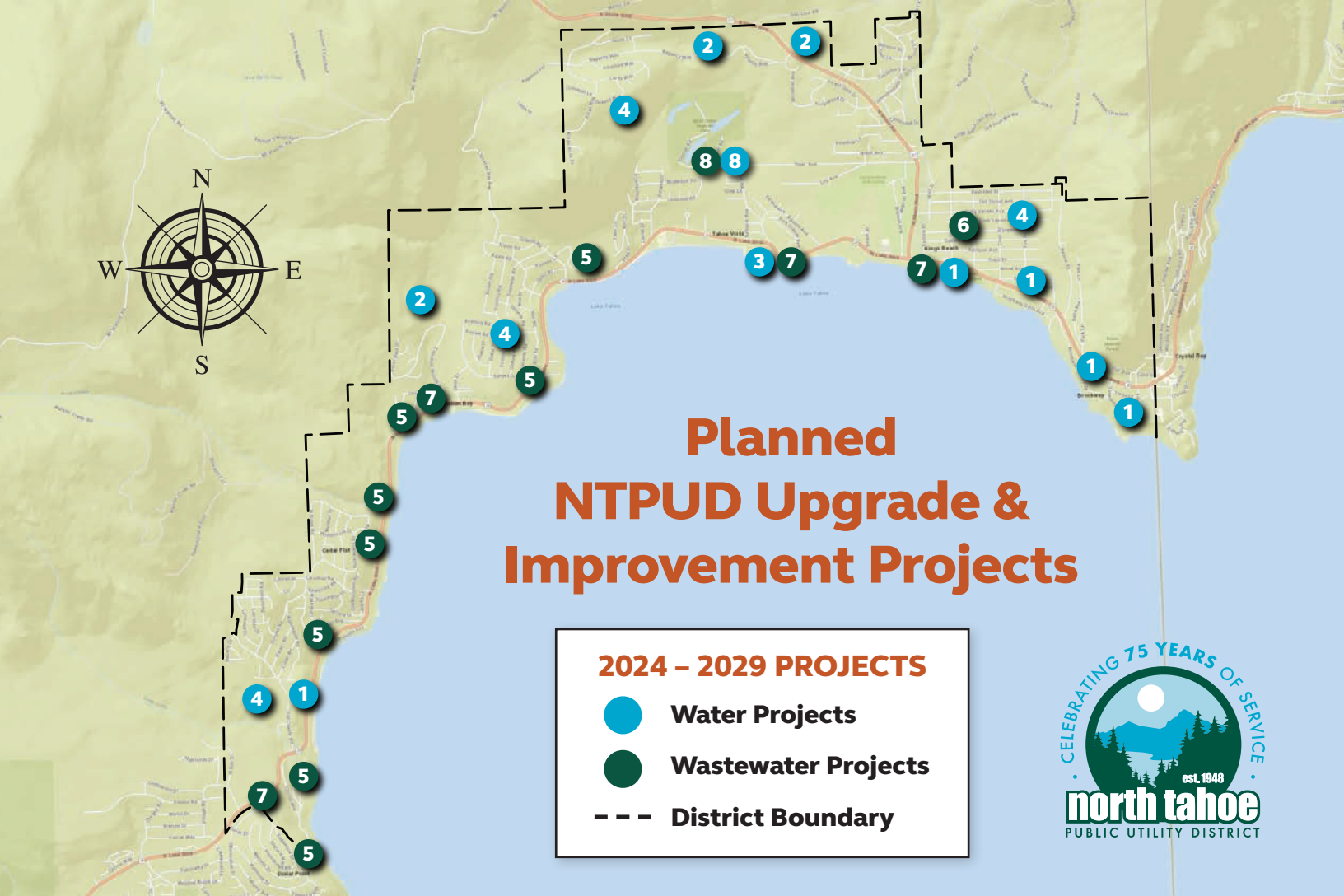
In 2021, firefighters used municipal water supplies to defend South Lake Tahoe from the Caldor Fire.

Building a Wildfire-Resilient Future for Lake Tahoe

As the primary water supplier for North Lake Tahoe, the District embraces its critical role in community wildfire protection. We are working to ensure that there is a fire hydrant on every neighborhood street and that we have the reliable and redundant water supply to provide the fire flow necessary to help defend our community against the threat of catastrophic wildfire. **Improving water infrastructure for fire suppression is a top priority in the District's Capital Improvement Plan.**

Together with the Tahoe City PUD and South Tahoe PUD, the District is working hard to secure federal and state funding to support this important work. While these dollars allow the District to accelerate the pace and scale of projects completed, grants alone do not provide enough support for the necessary investments to protect our communities.





1 Water Distribution Pipeline Replacement and Fire Protection Upgrades

Three (3) miles of water distribution pipelines identified for replacement and upgrade; will replace undersized and failing water pipelines with larger diameter modern pipelines to increase available fire protection flows; install new fire hydrants consistent with coverage requirements.

2 Water System Pump Station Improvements

Replacement and rehabilitation of pumps, motors, and motor control centers that have reached the end of their service life.

3 National Avenue Water Treatment Plant Upgrades

Complete necessary end-of-life equipment replacements and control system upgrades at the water treatment plant

4 Smart Metering throughout the District

Replace aging water meters throughout the District's three (3) water systems with modern smart meters. Smart meters will allow for remote collection of water use data — in real-time. This technology provides more accurate measurement, leak detection, and improved efficiency resulting in water savings.

5 Secondary Wastewater Pump Station Upgrades

Rehabilitate or replace eight (8) of the secondary stations that date to 1969 and have reached the end of their service life.

6 Wastewater Collection Main Rehabilitation

Rehabilitate three (3) miles of wastewater collection main pipeline that are showing signs of failure.

7 Wastewater Force Main Condition Assessment

Installed in 1968 and approaching the end of its service life; a comprehensive condition assessment of the District's wastewater export force main pipeline to develop rehabilitation and service life extension recommendations.

8 District Fleet, Electrification, and Corporation Yard Improvements

Replace several pieces of heavy equipment and vehicles that have reached the end of their service life. The NTPUD fleet must move toward electrification in accordance with California Air Resources Board (CARB) Advanced Clean Fleet requirements, beginning in 2027. Upgrades and seismic retrofits to various corporation yard buildings and facilities.



Scan this code for a detailed interactive map of the NTPUD's completed capital investments and utility system upgrades.



District Rate Assessment

In 2022, we retained an independent consultant and began a comprehensive cost-of-service study to determine whether existing rates and property tax revenues were sufficient to meet the system rehabilitation and replacement needs, as well as the District's operational costs for the water and wastewater systems. Our rate structure was also assessed for compliance with industry best practices and California state law. California Proposition 218 (Cal. Const. Article XIII D, sec. 6) requires each customer class to be charged only what is required to cover their respective proportional cost-of-service. Importantly, water rates can only be used to fund water system costs, and wastewater rates can only be used to fund wastewater system costs.

With the study now complete, we have determined annual rate adjustments are necessary over the next five years to continue providing reliable and sustainable water and wastewater services into the future. **Our existing rates and property tax revenues are not sufficient to fund the necessary investments in our infrastructure and meet operational costs.**

The proposed adjustments to monthly water and wastewater rates are triggered by many factors including:

- Identified infrastructure improvements necessary to address end of service life system rehabilitation and replacement before failure.
- Identified water infrastructure improvements to provide fire suppression.
- Significant escalation of the cost of construction, supplies, materials, labor, and utilities.

Additionally, we identified necessary rate restructuring to ensure continued compliance with Proposition 218. As a result of this rate restructuring, the bill impact in the first year of the proposed rate adjustments will not be the same across all customer classes. Even with the proposed rate adjustments, over the next five-year rate period, the District's rates remain consistent with the other water and wastewater service providers in the region.

Prioritizing Property Tax Revenue for Reinvestment

An important component of the District's rate assessment, and long-term financial stability, is to shift the use of the District's property tax revenues. Currently, the District utilizes a portion of our property tax revenues to subsidize the indirect operating costs of the water and wastewater utilities. The proposed rate adjustments allow the District to fund these operations through rate revenues and direct property tax revenue into critical infrastructure projects.

Rate Relief Assistance Program

Beginning in July 2024, the District will offer a structured Rate Relief Assistance Program to income-qualified customers who have their primary residence within the District. Details and qualifications for this new program will be available in Summer 2024.

CURRENT & PROPOSED WATER RATES

SINGLE FAMILY RESIDENTIAL		CURRENT RATES	PROPOSED MONTHLY RATES				
			FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Proposed Effective Dates			7/1/24	7/1/25	7/1/26	7/1/27	7/1/28
Fixed (\$/month)							
Base	\$35.55		\$44.25	\$49.12	\$54.52	\$60.52	\$67.17
System Replacement	30.58		32.42	35.99	39.95	44.34	49.22
State/Federal Mandate Fee	1.67		0.00	0.00	0.00	0.00	0.00
Proposed Variable (\$/1,000 gallons)							
0 - 8,000 gallons	\$2.89		\$3.54	\$3.93	\$4.36	\$4.84	\$5.37
> 8,000 - 20,000 gallons	3.10		3.75	4.16	4.62	5.13	5.69
> 20,000 gallons	3.39		3.99	4.43	4.92	5.46	6.06
Flat							
Un-Metered Rate	N/A		\$104.97	\$116.54	\$129.34	\$143.57	\$159.35

COMMERCIAL INDUSTRIAL		CURRENT RATES	PROPOSED MONTHLY RATES				
			FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Proposed Effective Dates		7/1/24	7/1/25	7/1/26	7/1/27	7/1/28	
Fixed (\$/month)							
Base							
¾"	\$52.45	\$41.64	\$46.21	\$51.30	\$56.94	\$63.20	
1"	91.82	76.33	84.73	94.05	104.39	115.88	
1 ½"	236.12	187.36	207.97	230.84	256.24	284.42	
2"	356.78	284.51	315.80	350.54	389.10	431.90	
3"	629.64	499.62	554.58	615.58	683.30	758.46	
4"	981.22	777.19	862.68	957.57	1,062.91	1,179.83	
6"	1,748.34	1,387.84	1,540.50	1,709.95	1,898.05	2,106.83	
8"	N/A	3,885.94	4,313.39	4,787.87	5,314.53	5,899.13	
System Replacement							
¾"	\$30.58	\$32.42	\$35.99	\$39.95	\$44.34	\$49.22	
1"	48.05	59.44	65.98	73.23	81.29	90.23	
1 ½"	123.57	145.90	161.94	179.76	199.53	221.48	
2"	186.71	221.55	245.92	272.97	302.99	336.32	
3"	329.49	389.06	431.85	479.36	532.09	590.61	
4"	513.49	605.20	671.77	745.67	827.69	918.73	
6"	1,019.36	1,080.71	1,199.59	1,331.54	1,478.01	1,640.60	
8"	N/A	3,025.99	3,358.85	3,728.33	4,138.44	4,593.67	
State/Federal Mandate Fee	\$1.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Variable (\$/1,000 gallons)		Tiers Vary By Meter Size					
Tier 1	\$2.85	\$3.54	\$3.93	\$4.36	\$4.84	\$5.37	
Tier 2	3.05	3.75	4.16	4.62	5.13	5.69	
Tier 3	3.19	3.99	4.43	4.92	5.46	6.06	

FIRE PROTECTION SYSTEM (per Fire Line Size)		CURRENT RATES	PROPOSED MONTHLY RATES				
			FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Proposed Effective Dates			7/1/24	7/1/25	7/1/26	7/1/27	7/1/28
Fixed (\$/month)							
¾"	\$2.95	\$3.27	\$3.63	\$4.03	\$4.48	\$4.97	
1"	3.92	4.35	4.83	5.36	5.95	6.61	
1 ½"	5.87	6.52	7.23	8.03	8.91	9.89	
2"	7.83	8.69	9.65	10.71	11.89	13.19	
3"	11.75	13.04	14.48	16.07	17.84	19.80	
4"	15.66	17.38	19.29	21.42	23.77	26.39	
6"	23.50	26.09	28.95	32.14	35.67	39.60	
8"	31.33	34.78	38.60	42.85	47.56	52.79	

MULTI-RESIDENTIAL		PROPOSED MONTHLY RATES				
		CURRENT RATES	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Proposed Effective Dates		7/1/24	7/1/25	7/1/26	7/1/27	7/1/28
Fixed (\$/month)						
Base						
¾"	\$69.06	\$62.15	\$68.99	\$76.57	\$85.00	\$94.35
1"	120.90	113.94	126.47	140.39	155.83	172.97
1 ½"	310.92	279.67	310.44	344.58	382.49	424.56
2"	469.79	424.69	471.40	523.26	580.81	644.70
3"	826.08	745.79	827.83	918.89	1,019.97	1,132.16
4"	1,292.04	1,160.12	1,287.73	1,429.38	1,586.61	1,761.14
6"	2,302.14	2,071.64	2,299.52	2,552.47	2,833.24	3,144.89
8"	N/A	5,800.59	6,438.65	7,146.90	7,933.06	8,805.70
System Replacement						
¾"	\$30.58	\$32.42	\$35.99	\$39.95	\$44.34	\$49.22
1"	48.05	59.44	65.98	73.23	81.29	90.23
1 ½"	123.58	145.90	161.94	179.76	199.53	221.48
2"	186.71	221.55	245.92	272.97	302.99	336.32
3"	329.49	389.06	431.85	479.36	532.09	590.61
4"	513.49	605.20	671.77	745.67	827.69	918.73
6"	1,019.36	1,080.71	1,199.59	1,331.54	1,478.01	1,640.60
8"	N/A	3,025.99	3,358.85	3,728.33	4,138.44	4,593.67
State/Federal Mandate Fee	\$1.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Variable (\$/1,000 gallons)		Tiers Vary By Meter Size				
Tier 1	\$2.84	\$3.54	\$3.93	\$4.36	\$4.84	\$5.37
Tier 2	2.96	3.75	4.16	4.62	5.13	5.69
Tier 3	3.23	3.99	4.43	4.92	5.46	6.06

COMMON METER (Irrigation)		PROPOSED MONTHLY RATES				
		CURRENT RATES	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Proposed Effective Dates		7/1/24	7/1/25	7/1/26	7/1/27	7/1/28
Fixed (\$/month)						
Base						
¾"	\$18.91	\$30.71	\$34.09	\$37.84	\$42.00	\$46.62
1"	33.11	56.31	62.50	69.37	77.01	85.48
1 ½"	85.15	138.21	153.41	170.28	189.02	209.81
2"	128.66	209.87	232.95	258.58	287.02	318.60
3"	227.05	368.55	409.09	454.09	504.04	559.48
4"	353.84	573.30	636.36	706.36	784.06	870.31
6"	630.47	1,023.75	1,136.36	1,261.36	1,400.11	1,554.12
8"	N/A	2,866.50	3,181.81	3,531.81	3,920.31	4,351.55
System Replacement						
¾"	\$31.22	\$32.42	\$35.99	\$39.95	\$44.34	\$49.22
1"	54.65	59.44	65.98	73.23	81.29	90.23
1 ½"	140.54	145.90	161.94	179.76	199.53	221.48
2"	212.35	221.55	245.92	272.97	302.99	336.32
3"	374.76	389.06	431.85	479.36	532.09	590.61
4"	584.02	605.20	671.77	745.67	827.69	918.73
6"	1,040.60	1,080.71	1,199.59	1,331.54	1,478.01	1,640.60
8"	N/A	3,025.99	3,358.85	3,728.33	4,138.44	4,593.67
State/Federal Mandate Fee	\$1.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Variable (\$/1,000 gallons)		Tiers Vary By Meter Size				
0 - 41,000 gal	\$3.32	\$4.00	\$4.44	\$4.93	\$5.47	\$6.07
41,000 gal and greater	3.69	4.49	4.99	5.54	6.15	6.83

CURRENT & PROPOSED WATER RATES

MULTI-RESIDENTIAL & COMMERCIAL CLASSES

METER SIZE	TIER 1	TIER 2	TIER 3
¾"	0 – 6,000 gal	6,001 – 41,000 gal	41,001 gal & greater
1"	0 – 11,000 gal	11,001 – 46,000gal	46,001 gal & greater
1 ½"	0 – 27,000 gal	27,001 – 116,000 gal	116,001 gal & greater
2"	0 – 41,000 gal	41,001 – 134,000 gal	134,001 gal & greater
3"	0 – 72,000 gal	72,001 – 161,000 gal	161,001 gal & greater
4"	0 – 112,000 gal	112,001 – 261,000 gal	261,001 gal & greater
6"	0 – 200,000 gal	200,001 – 460,000 gal	460,001 gal & greater
8"	0 – 560,000 gal	560,001 – 1,288,000 gal	1,288,001 gal & greater



CURRENT & PROPOSED WASTEWATER RATES

PROPOSED MONTHLY RATES*

CURRENT RATES		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Proposed Effective Dates		7/1/24	7/1/25	7/1/26	7/1/27	7/1/28
Residential						
Base Rate	\$34.67	\$40.37	\$46.14	\$50.92	\$57.91	\$65.77
System Replacement Rate	15.81	17.18	17.75	19.99	20.80	21.60
State/Federal Mandate Fee	1.37	0.00	0.00	0.00	0.00	0.00
Total Residential:	\$51.85	\$57.55	\$63.89	\$70.91	\$78.71	\$87.37
Non-Residential						
Base Rate	See table below					
System Replacement Rate	See table below					
State/Federal Mandate Fee	1.37	0.00	0.00	0.00	0.00	0.00

*per equivalent dwelling unit



PROPOSED MONTHLY NON-RESIDENTIAL BASE RATES (BY UNIT)


UNIT		CURRENT RATES	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Proposed Effective Dates			7/1/24	7/1/25	7/1/26	7/1/27	7/1/28
Motel w/ Kitchen	Per Living Unit/Month	\$14.60	\$17.00	\$19.42	\$21.44	\$24.38	\$27.69
Motel w/o Kitchen	Per Living Unit/Month	11.20	13.04	14.90	16.45	18.71	21.24
Campsite w/ Sewer	# of Sites/Month	22.37	26.04	29.76	32.85	37.35	42.42
Campsite w/o Sewer	# of Sites/Month	19.56	22.77	26.02	28.72	32.66	37.09
Other Business	# of Fixture Units/Month	4.45	5.17	5.91	6.52	7.41	8.42
Markets	# of Fixture Units/Month	7.85	9.12	10.43	11.51	13.09	14.86
Laundries	# of 10lb Machines/Month	18.32	21.32	24.36	26.89	30.58	34.73
Restaurants & Bars	# of Seats/Month	3.43	4.00	4.57	5.04	5.73	6.51
Inside Seating	# of Seats/Month	1.13	1.33	1.52	1.68	1.91	2.17
Theatres	# of Seats/Month	0.44	0.52	0.60	0.66	0.75	0.85
Churches	# of Seats/Month	0.44	0.52	0.60	0.66	0.75	0.85
Barber Shops	# of Service Chairs/Month	11.79	13.73	15.69	17.31	19.69	22.36
Beauty Shops	# of Service Chairs/Month	19.56	22.77	26.02	28.72	32.66	37.09
Schools	# of Seats/Month	0.07	0.08	0.09	0.10	0.12	0.13
Marina Boat Pumping Facility	Per Facility/Month	38.76	45.14	51.58	56.93	64.74	73.53
Swimming Pools	Per Pool/Month	8.91	10.38	11.86	13.09	14.88	16.90
Snack Bars	# of Fixture Units/Month	3.43	4.00	4.57	5.04	5.73	6.51
Motel Res/ Stock Coop/ Studio	Living Units/Month	29.64	34.52	39.45	43.54	49.51	56.23
Animal Shelter	Per Account/Month	122.66	142.84	163.24	180.17	204.89	232.68
Service Stations	# of Service Bays/Month	59.85	69.68	79.64	87.90	99.95	113.51

PROPOSED MONTHLY NON-RESIDENTIAL SYSTEM REPLACEMENT RATES (BY UNIT)


UNIT		CURRENT RATES	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Proposed Effective Dates			7/1/24	7/1/25	7/1/26	7/1/27	7/1/28
Motel w/ Kitchen	Per Living Unit/Month	\$6.66	\$7.23	\$7.47	\$8.41	\$8.76	\$9.09
Motel w/o Kitchen	Per Living Unit/Month	5.11	5.55	5.73	6.46	6.72	6.98
Campsite w/ Sewer	# of Sites/Month	10.20	11.08	11.45	12.89	13.42	13.93
Campsite w/o Sewer	# of Sites/Month	8.92	9.69	10.01	11.27	11.73	12.18
Other Business	# of Fixture Units/Month	2.02	2.20	2.27	2.56	2.66	2.77
Markets	# of Fixture Units/Month	3.57	3.88	4.01	4.52	4.70	4.88
Laundries	# of 10lb Machines/Month	8.35	9.07	9.37	10.55	10.98	11.41
Restaurants & Bars	# of Seats/Month	1.57	1.70	1.76	1.98	2.06	2.14
Inside Seating	# of Seats/Month	0.52	0.57	0.59	0.66	0.69	0.71
Theatres	# of Seats/Month	0.21	0.22	0.23	0.26	0.27	0.28
Churches	# of Seats/Month	0.21	0.22	0.23	0.26	0.27	0.28
Barber Shops	# of Service Chairs/Month	5.38	5.84	6.03	6.80	7.07	7.34
Beauty Shops	# of Service Chairs/Month	8.92	9.69	10.01	11.27	11.73	12.18
Schools	# of Seats/Month	0.03	0.03	0.04	0.04	0.04	0.04
Marina Boat Pumping Facility	Per Facility/Month	17.68	19.21	19.84	22.35	23.26	24.15
Swimming Pools	Per Pool/Month	4.06	4.42	4.56	5.14	5.35	5.55
Snack Bars	# of Fixture Units/Month	1.57	1.70	1.76	1.98	2.06	2.14
Motel Res/ Stock Coop/ Studio	Living Units/Month	13.52	14.69	15.17	17.09	17.78	18.47
Animal Shelter	Per Account/Month	55.94	60.78	62.78	70.71	73.59	76.43
Service Stations	# of Service Bays/Month	27.29	29.65	30.63	34.50	35.90	37.29

Customer Bill Impacts

The proposed water and wastewater rates for all customer classes for the next five years are shown in detail in the preceding charts on pages 5 and 6.




The average single-family residential monthly WATER BILL* will be:




Current Rate	July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028
\$85.14	\$97.91	\$108.68	\$120.63	\$133.90	\$148.61

*Assuming 6,000 gallons of consumption per month.



The average single-family residential monthly WASTEWATER BILL will be:



Current Rate	July 1, 2024	July 1, 2025	July 1, 2026	July 1, 2027	July 1, 2028
\$51.85	\$57.55	\$63.89	\$70.91	\$78.71	\$87.37

The amount of the water bill is dependent on the actual amount of water used. Lower monthly water bills are possible via reduced monthly water consumption. **Single family residential customers can calculate their projected monthly water bill, based on the proposed rates, by using the Utility Rate Calculator on the District’s website (www.ntpud.org/rates).**

Rate Hearing Process

The District’s water and wastewater rates fund operations, maintenance, and the construction of critical infrastructure. Proposition 218 requires the District to base its rates on the cost of providing water and wastewater services (including current and future infrastructure replacement) and mandates that the District may not collect more revenue than is necessary to recover the costs of providing those services.

The Board of Directors of the North Tahoe Public Utility District will consider the proposed adjustments to its monthly water and wastewater rates at a public hearing on **March 7, 2024, at 5:00 p.m.**, at the North Tahoe Event Center — 8318 North Lake Boulevard, Kings Beach, CA 96143.

The Board of Directors welcomes community input and will consider public comments as well as any written protests at the hearing. All written protests must be received prior to the close of the hearing. The Board of Directors, after the close of the public hearing, will establish the water and wastewater rates for Fiscal Years 2024/2025, 2025/2026, 2026/2027, 2027/2028, and 2028/2029. Final rates may be less than, but may not exceed, the proposed adjustments outlined in this notice.

If You Would Like to File a Protest

Water and wastewater rate adjustments are subject to Proposition 218. As required by law, each proposed rate adjustment will not take effect if a majority of District customers file a valid written protest for that proposed rate adjustment. Only one protest per parcel can be accepted. If a property owner and their tenant directly responsible for paying the water and/or wastewater bill file separate protests for the same parcel, only one protest will be counted. Customers receiving water and wastewater service can submit protests on either or both services, and protests for both services can be submitted in a single document.

TO COMPLETE A VALID WRITTEN PROTEST:

1. Handwrite or type a letter that states: *“I protest the water and/or wastewater rate adjustment.”*
2. Sign your protest and print your name. All letters must include the customer’s or property owner’s signature to be valid; an electronic signature cannot be counted.
3. Include your utility account number and the service address [or Assessor’s Parcel Number (APN)] for the utility account. Property owners who lease their property and do not pay for water and/or wastewater service are only required to list the service address or APN.
4. Deliver the Written Protest to the District:
 - Mail your letter: NTPUD Proposed Rate Adjustment, c/o NTPUD, P.O. Box 139, Tahoe Vista, CA 96148;
 - Hand deliver it to the NTPUD Administration Offices: 875 National Avenue, Tahoe Vista, CA 96148;
 - Hand deliver it to the District Clerk prior to the close of the public hearing.

All protests must be received by the North Tahoe Public Utility District before the close of the public hearing on March 7, 2024. Under California Government Code section 53759, there is a 120-day statute of limitations for challenging any new, increased, or extended fee or charge. This statute of limitations applies to the water and wastewater service rates and charges proposed in this notice, and begins on the date that the resolution adopting the rates becomes effective.



PROPOSED FIVE-YEAR RATE ADJUSTMENT CUSTOMER NOTIFICATION

LEARN MORE AND PARTICIPATE AT THESE PUBLIC MEETINGS:

Utility Rate Open House

February 13, 2024 from 6:00–8:00 p.m.

North Tahoe Event Center
8318 North Lake Blvd., Kings Beach, CA 96143

Public Hearing

March 7, 2024 at 5:00 p.m.

North Tahoe Event Center
8318 North Lake Blvd., Kings Beach, CA 96143

If you would like additional information on the District, the proposed water and wastewater rate adjustments, and the District's five-year Capital Improvement Plan, please visit ntpud.org or call (530) 546-4212.

AVISO AL CLIENTE DE AJUSTE DE TARIFA PROPUESTO A CINCO AÑOS

*Para recibir esta información en español,
escanee este código o contáctenos al (530) 546-4212.*



*Scan for
Spanish
translation*

AN IMPORTANT NOTE

There are two private water companies, **Agate Bay Water Company** and **Fulton Water Company**, that operate within the service boundaries of the North Tahoe Public Utility District. Customers served by either of these companies will only be impacted by the proposed wastewater rate adjustment, not the proposed water rate adjustment.



NOTIFICACIÓN AL CLIENTE

AJUSTE DE TARIFAS DE CINCO AÑOS

PROPUESTO

Celebrando 75 Años de Servicio

El Distrito de Servicios Públicos de North Tahoe (NTPUD por sus siglas en inglés) se formó hace más de 75 años, en 1948, para proporcionar servicios de aguas residuales a los habitantes de North Lake Tahoe. En noviembre de 1967, se añadieron los servicios de agua a la responsabilidad del Distrito, y el Departamento de Recreación y Parques fue creado en 1968.

Nuestra área de servicio incluye las comunidades de Kings Beach, Tahoe Vista, Brockway Vista, Carnelian Bay, Cedar Flat, y Agate Bay. En la actualidad, el Distrito presta servicios a aproximadamente 3.900 conexiones de agua con medidor y a 5.500 conexiones de aguas residuales. El Distrito también se ocupa del mantenimiento de muchas de las playas públicas de nuestra área de servicio y es propietario y opera el Parque Regional North Tahoe y el Área de Recreación de Tahoe Vista. El distrito también posee y gestiona el Centro de Eventos North Tahoe en el centro de Kings Beach.

Nuestro Lugar & Nuestra Responsabilidad

En el NTPUD, nos enorgullecemos de proporcionar servicios de agua y aguas residuales seguros, eficientes y sostenibles a nuestros residentes y visitantes. Nuestro enfoque en la mejora continua, las mejores prácticas de la industria, y el cumplimiento de los mandatos reglamentarios y las normas ambientales tiene su raíz en la creencia de que la salud de nuestro medio ambiente, la economía local y la comunidad están interconectados.

Reconocemos y aceptamos nuestro papel fundamental en la protección de Lake Tahoe y la gestión del bienestar a largo plazo de nuestra hermosa comunidad de montaña.

UNA MISIÓN RENOVADA Y UNA VISIÓN COLABORATIVA

En 2022, el Distrito adoptó un nuevo Plan Estratégico que clarifica nuestra dirección e identifica nuestras áreas de interés para los próximos cinco años. Este plan también describe nuestra misión renovada, visión colaborativa, valores fundamentales de liderazgo, metas y objetivos.

NUESTRA MISIÓN

Servir a North Lake Tahoe
proporcionando recursos excepcionales
de agua, aguas residuales y ocio.

NUESTRA VISIÓN

North Lake Tahoe es una comunidad vibrante y sana en la que optimizamos nuestros recursos para el bien común y protegemos nuestro medio ambiente para las generaciones venideras.

Invirtiendo en nuestras infraestructuras críticas

El sistema de agua del Distrito contiene más de 53 millas de tuberías de distribución de agua, cinco estaciones de bombeo, ocho tanques de almacenamiento de agua, una planta de tratamiento de agua, dos pozos subterráneos, y una interconexión con el Distrito de Servicios Públicos de Tahoe City. Proporcionamos casi 1 millón de galones de agua potable al día a nuestros clientes.

El sistema de aguas residuales del Distrito consiste en más de 73 millas de tubería principal de recolección, 7,5 millas de tubería principal presurizada, cuatro estaciones de bombeo primarias y 16 estaciones de bombeo secundarias. Recogemos casi 1 millón de galones de aguas residuales al día y las bombeamos a la Agencia de Saneamiento de Tahoe-Truckee para su tratamiento, en cumplimiento de la Ley Porter-Cologne de 1970.

La edad media de la infraestructura de servicios públicos del Distrito supera ya los 50 años, y a pesar del mantenimiento continuo e inversión en el sistema, gran parte de nuestro sistema se acerca al final de su vida útil.

En 2017, el Distrito desarrolló un plan integral de Mejora de Capital (CIP por sus siglas en inglés) que identificó más de 51 millones de dólares necesarios para la rehabilitación y reemplazos del sistema en los próximos 20 años. Desde entonces, el Distrito ha trabajado diligentemente para invertir estratégicamente en mejoras y actualizaciones que han llevado partes de nuestros sistemas de agua y aguas residuales a los estándares modernos. Sin embargo, aún queda trabajo por hacer y nuestro progreso se ha visto ralentizado significativamente por los efectos de la inflación.



COSTO DE INSTALACIÓN DE UNA TUBERÍA DE AGUA DE UNA MILLA

2018 = \$1.9 MILLIONES

▶ ▶ ▶ 2023 = \$3.4 MILLIONES

En 2018, el costo para el Distrito para la construcción de una milla de tubería de agua era de aproximadamente 1.9 millones de dólares y para 2023, ese costo había aumentado a 3.4 millones de dólares, un aumento del 14% por año



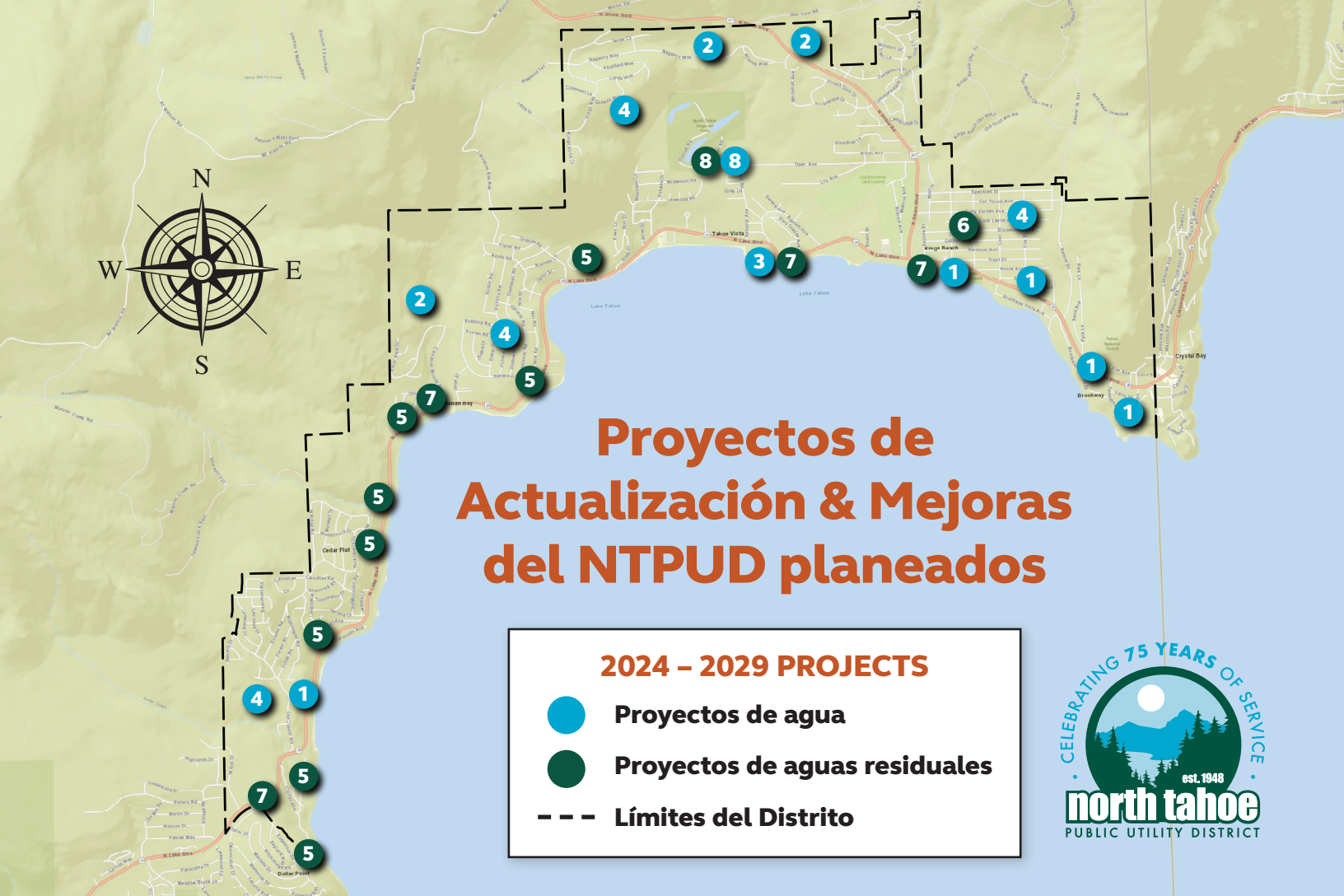
En 2021, los bomberos usaron suministros de aguas municipales para defender a South Lake Tahoe del fuego Caldor.

Construyendo un futuro resistente a los incendios forestales para Lake Tahoe

Como principal proveedor de agua de North Lake Tahoe, el Distrito asume su papel fundamental en la protección de la comunidad contra los incendios forestales. Estamos trabajando para garantizar que haya una boca de incendios en cada calle del vecindario y que tengamos un suministro de agua fiable y redundante para proporcionar el caudal de agua necesario para ayudar a defender nuestra comunidad contra la amenaza de incendios catastróficos. **Mejorar la infraestructura hídrica para la extinción de incendios es una de las principales prioridades del Plan de Mejora de Capital del Distrito.**

Junto a Tahoe City PUD y a South Tahoe PUD, el Distrito está trabajando duro para conseguir financiación federal y estatal que apoye esta importante labor. Si bien estos dólares permiten al Distrito acelerar el ritmo y la escala de los proyectos completados, las subvenciones por sí solas no proporcionan suficiente apoyo para las inversiones necesarias para proteger a nuestras comunidades.





- 1 Reemplazo de la tubería de distribución de agua y mejora de la protección contra incendios**
 Tres (3) millas de tuberías de distribución de agua identificadas para reemplazo y mejora; se sustituirán tuberías de agua demasiado pequeñas y con fallas por tuberías modernas de mayor diámetro para aumentar el caudal disponible para la protección contra incendios; se instalarán nuevas bocas de incendio de acuerdo con los requisitos de cobertura.
- 2 Mejora de la estación de bombeo del sistema de agua**
 Sustitución y rehabilitación de bombas, motores, y centros de control de motores que han alcanzado el final de su vida útil.
- 3 Mejora de la planta depuradora de agua de National Avenue**
 Completar reemplazos necesarios de equipos que han llegado al final de su vida útil y actualizaciones del sistema de control en la planta de tratamiento de agua.
- 4 Medidores inteligentes en todo el distrito**
 Sustituir los antiguos medidores de agua de los tres (3) sistemas de agua del distrito por medidores inteligentes modernos. Los medidores inteligentes permitirán la recopilación remota de datos de uso del agua en tiempo real. Esta tecnología proporciona una medición más precisa, detección de fugas, y una mayor eficiencia que resultará en el ahorro de agua.
- 5 Mejora de la estación de bombeo secundaria**
 Rehabilitar o reemplazar ocho (8) de las estaciones secundarias que datan del año 1969 y han alcanzado el final de su vida útil.
- 6 Rehabilitación de la tubería principal de recolección de aguas residuales**
 Rehabilitar tres (3) millas de tuberías principales de recolección de aguas residuales que están mostrando signos de falla.
- 7 Evaluación del estado de la tubería de impulsión de aguas residuales**
 Instalada en 1968 y acercándose al final de su vida útil; una evaluación integral del estado de la tubería de impulsión de aguas residuales del Distrito para desarrollar recomendaciones de rehabilitación y extensión de la vida útil.
- 8 Mejora de la flota del Distrito, electrificación y depósito de la corporación**
 Sustituir varias piezas de equipo pesado y vehículos que han llegado al final de su vida útil. La flota del NTPUD debe avanzar hacia la electrificación de acuerdo con los requisitos de la Flota Limpia Avanzada de la Junta de Recursos del Aire de California (CARB), a partir de 2027. Mejora y modernización sísmica de varios edificios de los depósitos e instalaciones de la corporación.



Escanee este código para ver un mapa interactivo detallado de las inversiones de capital y mejoras del sistema de servicios públicos del NTPUD.



Evaluación de Tarifas del Distrito

En 2022, contratamos a un consultor de tarifas independiente y comenzamos un estudio exhaustivo del costo de servicio para determinar si las tarifas existentes e ingresos por impuestos a la propiedad eran suficientes para satisfacer las necesidades de rehabilitación y reemplazo del sistema, así como los costos operativos del Distrito por los sistemas de agua y aguas residuales. Nuestra estructura tarifaria fue también evaluada para comprobar su cumplimiento con prácticas recomendadas de la industria y la ley del estado de California. La proposición 218 de California (Cal. Const. Artículo XIIID, sec.6) exige que a cada clase de cliente se le cobre sólo lo que es requerido para cubrir su respectivo costo proporcional del servicio. Es importante destacar que las tarifas de agua sólo pueden utilizarse para financiar los costos del sistema de agua, y las tarifas de aguas residuales sólo pueden utilizarse para financiar los costos del sistema de aguas residuales.

Con el estudio ahora completo, hemos determinado que es necesario realizar ajustes anuales de tarifas durante los próximos cinco años para continuar proporcionando servicios de agua y aguas residuales fiables y sostenibles en el futuro. **Nuestras tarifas existentes y los ingresos por impuestos a la propiedad no son suficientes para financiar las inversiones necesarias en nuestra infraestructura y satisfacer costos operativos.**

Los ajustes propuestos a las tarifas mensuales de agua y aguas residuales se deben a varios factores incluyendo:

- Mejoras de infraestructura identificadas, necesarias para abordar la rehabilitación y reemplazo del sistema al final de su vida útil antes de que falle.
- Mejoras identificadas en la infraestructura de agua para la extinción de incendios.
- Aumento significativo del costo de construcción, suministros, materiales, mano de obra, y servicios públicos.

Además, hemos identificado la reestructuración de tarifas necesaria para garantizar el cumplimiento continuo de la Proposición 218. Como resultado de esta reestructuración de tarifas, el impacto en la factura en el primer año de los ajustes propuestos no será el mismo en todas las clases de clientes. Aún con los ajustes tarifarios propuestos, durante el próximo período tarifario de cinco años, las tarifas del Distrito siguen siendo equivalentes a las de otros proveedores de servicios de agua y aguas residuales de la región.

Dando prioridad a los ingresos del impuesto sobre bienes inmuebles para su reinversión

Un componente importante de la evaluación de tarifas del Distrito, y de la estabilidad financiera a largo plazo, es el de modificar el uso de los ingresos del Distrito procedentes del impuesto sobre bienes inmuebles. En la actualidad, el Distrito utiliza una parte de nuestros ingresos procedentes del impuesto sobre bienes inmuebles para subvencionar los costos operativos indirectos de los servicios de agua y saneamiento. Los ajustes de tarifas propuestos permiten al Distrito financiar estas operaciones a través de los ingresos de las tarifas y destinar los ingresos del impuesto sobre bienes inmuebles a proyectos de infraestructura críticos.

Programa de asistencia para la reducción de tarifas

A partir de julio de 2024, el Distrito ofrecerá un programa estructurado de asistencia para la reducción de tarifas a los clientes que reúnan los requisitos de ingresos y que tengan su residencia principal en el Distrito. Los detalles y requisitos de este nuevo programa estarán disponibles en el verano de 2024.

TARIFAS DE AGUA ACTUALES & PROPUESTAS

TARIFAS MENSUALES PROPUESTAS

VIVIENDA UNIFAMILIAR		TARIFAS ACTUALES	AF 2024-25	AF 2025-26	AF 2026-27	AF 2027-28	AF 2028-29
Fechas propuestas de entrada en vigor			7/1/24	7/1/25	7/1/26	7/1/27	7/1/28
Base Fija (\$/mes)							
Base	\$35.55	\$44.25	\$49.12	\$54.52	\$60.52	\$67.17	
Reemplazo del sistema	30.58	32.42	35.99	39.95	44.34	49.22	
Tasa Federal/Estatal obligatoria	1.67	0.00	0.00	0.00	0.00	0.00	
Variable propuesta (\$/1,000 galones)							
0 - 8,000 galones	\$2.89	\$3.54	\$3.93	\$4.36	\$4.84	\$5.37	
> 8,000 - 20,000 galones	3.10	3.75	4.16	4.62	5.13	5.69	
> 20,000 galones	3.39	3.99	4.43	4.92	5.46	6.06	
Plana							
Tarifa sin medición	N/A	\$104.97	\$116.54	\$129.34	\$143.57	\$159.35	

TARIFAS MENSUALES PROPUESTAS

COMERCIAL INDUSTRIAL		TARIFAS ACTUALES	AF 2024-25	AF 2025-26	AF 2026-27	AF 2027-28	AF 2028-29
Fechas propuestas de entrada en vigor		7/1/24	7/1/25	7/1/26	7/1/27	7/1/28	
Fixed (\$/mes) fija							
¾"	\$52.45	\$41.64	\$46.21	\$51.30	\$56.94	\$63.20	
1"	91.82	76.33	84.73	94.05	104.39	115.88	
1 ½"	236.12	187.36	207.97	230.84	256.24	284.42	
2"	356.78	284.51	315.80	350.54	389.10	431.90	
3"	629.64	499.62	554.58	615.58	683.30	758.46	
4"	981.22	777.19	862.68	957.57	1,062.91	1,179.83	
6"	1,748.34	1,387.84	1,540.50	1,709.95	1,898.05	2,106.83	
8"	N/A	3,885.94	4,313.39	4,787.87	5,314.53	5,899.13	
Reemplazo del sistema							
¾"	\$30.58	\$32.42	\$35.99	\$39.95	\$44.34	\$49.22	
1"	48.05	59.44	65.98	73.23	81.29	90.23	
1 ½"	123.57	145.90	161.94	179.76	199.53	221.48	
2"	186.71	221.55	245.92	272.97	302.99	336.32	
3"	329.49	389.06	431.85	479.36	532.09	590.61	
4"	513.49	605.20	671.77	745.67	827.69	918.73	
6"	1,019.36	1,080.71	1,199.59	1,331.54	1,478.01	1,640.60	
8"	N/A	3,025.99	3,358.85	3,728.33	4,138.44	4,593.67	
Tasa Federal/Estatal obligatoria	\$1.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Variable (\$/1,000 galones)		Los niveles varían según el tamaño del medidor					
Nivel 1	\$2.85	\$3.54	\$3.93	\$4.36	\$4.84	\$5.37	
Nivel 2	3.05	3.75	4.16	4.62	5.13	5.69	
Nivel 3	3.19	3.99	4.43	4.92	5.46	6.06	

TARIFAS MENSUALES PROPUESTAS

SISTEMA DE PROTECCIÓN DE INCENDIOS (por tamaño de vía de incendios)		TARIFAS ACTUALES	AF 2024-25	AF 2025-26	AF 2026-27	AF 2027-28	AF 2028-29
			7/1/24	7/1/25	7/1/26	7/1/27	7/1/28
Fechas propuestas de entrada en vigor							
Fijo (\$/mes)							
¾"		\$2.95	\$3.27	\$3.63	\$4.03	\$4.48	\$4.97
1"		3.92	4.35	4.83	5.36	5.95	6.61
1 ½"		5.87	6.52	7.23	8.03	8.91	9.89
2"		7.83	8.69	9.65	10.71	11.89	13.19
3"		11.75	13.04	14.48	16.07	17.84	19.80
4"		15.66	17.38	19.29	21.42	23.77	26.39
6"		23.50	26.09	28.95	32.14	35.67	39.60
8"		31.33	34.78	38.60	42.85	47.56	52.79

TARIFAS MENSUALES PROPUESTAS

VIVIENDA MULTIFAMILIAR		TARIFAS ACTUALES	AF 2024-25	AF 2025-26	AF 2026-27	AF 2027-28	AF 2028-29
Fechas propuestas de entrada en vigor		7/1/24	7/1/25	7/1/26	7/1/27	7/1/28	
Base (\$/mes)							
Fija							
¾"		\$69.06	\$62.15	\$68.99	\$76.57	\$85.00	\$94.35
1"		120.90	113.94	126.47	140.39	155.83	172.97
1 ½"		310.92	279.67	310.44	344.58	382.49	424.56
2"		469.79	424.69	471.40	523.26	580.81	644.70
3"		826.08	745.79	827.83	918.89	1,019.97	1,132.16
4"		1,292.04	1,160.12	1,287.73	1,429.38	1,586.61	1,761.14
6"		2,302.14	2,071.64	2,299.52	2,552.47	2,833.24	3,144.89
8"		N/A	5,800.59	6,438.65	7,146.90	7,933.06	8,805.70
Reemplazo del sistema							
¾"		\$30.58	\$32.42	\$35.99	\$39.95	\$44.34	\$49.22
1"		48.05	59.44	65.98	73.23	81.29	90.23
1 ½"		123.58	145.90	161.94	179.76	199.53	221.48
2"		186.71	221.55	245.92	272.97	302.99	336.32
3"		329.49	389.06	431.85	479.36	532.09	590.61
4"		513.49	605.20	671.77	745.67	827.69	918.73
6"		1,019.36	1,080.71	1,199.59	1,331.54	1,478.01	1,640.60
8"		N/A	3,025.99	3,358.85	3,728.33	4,138.44	4,593.67
Tasa Federal/Estatal obligatoria		\$1.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Variable (\$/1,000 galones)		Los niveles varían según el tamaño del medidor					
Nivel 1		\$2.84	\$3.54	\$3.93	\$4.36	\$4.84	\$5.37
Nivel 2		2.96	3.75	4.16	4.62	5.13	5.69
Nivel 3		3.23	3.99	4.43	4.92	5.46	6.06

TARIFAS MENSUALES PROPUESTAS

MEDIDOR COMÚN (Irrigación)		TARIFAS ACTUALES	AF 2024-25	AF 2025-26	AF 2026-27	AF 2027-28	AF 2028-29
Fechas propuestas de entrada en vigor			7/1/24	7/1/25	7/1/26	7/1/27	7/1/28
Base (\$/mes) fija							
¾"		\$18.91	\$30.71	\$34.09	\$37.84	\$42.00	\$46.62
1"		33.11	56.31	62.50	69.37	77.01	85.48
1 ½"		85.15	138.21	153.41	170.28	189.02	209.81
2"		128.66	209.87	232.95	258.58	287.02	318.60
3"		227.05	368.55	409.09	454.09	504.04	559.48
4"		353.84	573.30	636.36	706.36	784.06	870.31
6"		630.47	1,023.75	1,136.36	1,261.36	1,400.11	1,554.12
8"		N/A	2,866.50	3,181.81	3,531.81	3,920.31	4,351.55
Reemplazo del sistema							
¾"		\$31.22	\$32.42	\$35.99	\$39.95	\$44.34	\$49.22
1"		54.65	59.44	65.98	73.23	81.29	90.23
1 ½"		140.54	145.90	161.94	179.76	199.53	221.48
2"		212.35	221.55	245.92	272.97	302.99	336.32
3"		374.76	389.06	431.85	479.36	532.09	590.61
4"		584.02	605.20	671.77	745.67	827.69	918.73
6"		1,040.60	1,080.71	1,199.59	1,331.54	1,478.01	1,640.60
8"		N/A	3,025.99	3,358.85	3,728.33	4,138.44	4,593.67
Tasa Federal/Estatal obligatoria		\$1.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Variable (\$/1,000 galones)		Los niveles varían según el tamaño del medidor					
0 - 41,000 gal		\$3.32	\$4.00	\$4.44	\$4.93	\$5.47	\$6.07
41,000 gal o más		3.69	4.49	4.99	5.54	6.15	6.83

TARIFAS DE AGUA ACTUALES & PROPUESTAS

CATEGORÍAS MULTIFAMILIAR Y COMERCIAL

TAMAÑO DEL MEDIDOR	NIVEL 1	NIVEL 2	NIVEL 3
¾"	0 – 6,000 gal	6,001 – 41,000 gal	41,001 gal o más
1"	0 – 11,000 gal	11,001 – 46,000gal	46,001 gal o más
1 ½"	0 – 27,000 gal	27,001 – 116,000 gal	116,001 gal o más
2"	0 – 41,000 gal	41,001 – 134,000 gal	134,001 gal o más
3"	0 – 72,000 gal	72,001 – 161,000 gal	161,001 gal o más
4"	0 – 112,000 gal	112,001 – 261,000 gal	261,001 gal o más
6"	0 – 200,000 gal	200,001 – 460,000 gal	460,001 gal o más
8"	0 – 560,000 gal	560,001 – 1,288,000 gal	1,288,001 gal o más



TARIFAS DE AGUAS RESIDUALES ACTUALES Y PROPUESTAS

TARIFAS MENSUALES PROPUESTAS*

TARIFAS ACTUALES		AF 2024-25	AF 2025-26	AF 2026-27	AF 2027-28	AF 2028-29
Fechas propuestas de entrada en vigor		7/1/24	7/1/25	7/1/26	7/1/27	7/1/28
Residencial						
Tarifa base	\$34.67	\$40.37	\$46.14	\$50.92	\$57.91	\$65.77
Tarifa de reemplazo del sistema	15.81	17.18	17.75	19.99	20.80	21.60
Tarifa Estatal/Federal obligatoria	1.37	0.00	0.00	0.00	0.00	0.00
Total Residencial:	\$51.85	\$57.55	\$63.89	\$70.91	\$78.71	\$87.37
No-Residencial						
Tarifa base	Ver la tabla siguiente					
Tarifa de reemplazo del sistema	Ver la tabla siguiente					
Tarifa Estatal/Federal obligatoria	1.37	0.00	0.00	0.00	0.00	0.00



*por unidad de vivienda equivalente

TARIFAS BASE MENSUALES NO RESIDENCIALES PROPUESTAS (POR UNIDAD)



UNIDAD		TARIFAS ACTUALES	AF 2024-25	AF 2025-26	AF 2026-27	AF 2027-28	AF 2028-29
Fechas propuestas de entrada en vigor			7/1/24	7/1/25	7/1/26	7/1/27	7/1/28
Motel con cocina	Por unidad de vivienda/Mes	\$14.60	\$17.00	\$19.42	\$21.44	\$24.38	\$27.69
Motel sin cocina	Por unidad de vivienda/Mes	11.20	13.04	14.90	16.45	18.71	21.24
Camping con cloaca	# de parcelas/Mes	22.37	26.04	29.76	32.85	37.35	42.42
Camping sin cloaca	# de parcelas/Mes	19.56	22.77	26.02	28.72	32.66	37.09
Otros comercios	# de unidades fijas/Mes	4.45	5.17	5.91	6.52	7.41	8.42
Mercados	# de unidades fijas/Mes	7.85	9.12	10.43	11.51	13.09	14.86
Lavanderías	# de máquinas de 10lb/Mes	18.32	21.32	24.36	26.89	30.58	34.73
Restaurantes & Bares	# de asientos/Mes	3.43	4.00	4.57	5.04	5.73	6.51
Asientos internos	# de asientos/Mes	1.13	1.33	1.52	1.68	1.91	2.17
Cines	# de asientos/Mes	0.44	0.52	0.60	0.66	0.75	0.85
Iglesias	# de asientos/Mes	0.44	0.52	0.60	0.66	0.75	0.85
Barberías	# de sillas de servicio/Mes	11.79	13.73	15.69	17.31	19.69	22.36
Salones de belleza	# de sillas de servicio/Mes	19.56	22.77	26.02	28.72	32.66	37.09
Escuelas	# de asientos/Mes	0.07	0.08	0.09	0.10	0.12	0.13
Instalación de bombeo para barcos en marina	Por instalación/Mes	38.76	45.14	51.58	56.93	64.74	73.53
Piscinas	Por piscina/Mes	8.91	10.38	11.86	13.09	14.88	16.90
Bares de refrigerios	# de unidades fijas/Mes	3.43	4.00	4.57	5.04	5.73	6.51
Motel Res/Stock Coop/estudio	Unidades de vivienda/ Mes	29.64	34.52	39.45	43.54	49.51	56.23
Refugios de animales	Por cuenta/Mes	122.66	142.84	163.24	180.17	204.89	232.68
Estaciones de servicio	# de áreas de servicio/ Mes	59.85	69.68	79.64	87.90	99.95	113.51

TARIFAS MENSUALES NO RESIDENCIALES DE SUSTITUCIÓN DE SISTEMAS PROPUESTAS (POR UNIDAD)



UNIDAD		TARIFAS ACTUALES	AF 2024-25	AF 2025-26	AF 2026-27	AF 2027-28	AF 2028-29
Fechas propuestas de entrada en vigor			7/1/24	7/1/25	7/1/26	7/1/27	7/1/28
Motel con cocina	Por unidad de vivienda/Mes	\$6.66	\$7.23	\$7.47	\$8.41	\$8.76	\$9.09
Motel sin cocina	Por unidad de vivienda/Mes	5.11	5.55	5.73	6.46	6.72	6.98
Camping con cloaca	# de parcelas/Mes	10.20	11.08	11.45	12.89	13.42	13.93
Camping sin cloaca	# de parcelas/Mes	8.92	9.69	10.01	11.27	11.73	12.18
Otros comercios	# de unidades fijas/Mes	2.02	2.20	2.27	2.56	2.66	2.77
Mercados	# de unidades fijas/Mes	3.57	3.88	4.01	4.52	4.70	4.88
Lavanderías	# de máquinas de 10lb/ Mes	8.35	9.07	9.37	10.55	10.98	11.41
Restaurantes & Bares	# de asientos/Mes	1.57	1.70	1.76	1.98	2.06	2.14
Asientos internos	# de asientos/Mes						
Asientos externos		0.52	0.57	0.59	0.66	0.69	0.71
Cines	# de asientos/Mes	0.21	0.22	0.23	0.26	0.27	0.28
Iglesias	# de asientos/Mes	0.21	0.22	0.23	0.26	0.27	0.28
Barberías	# de sillas de servicio/Mes	5.38	5.84	6.03	6.80	7.07	7.34
Salones de belleza	# de sillas de servicio/Mes	8.92	9.69	10.01	11.27	11.73	12.18
Escuelas	# de asientos/Mes	0.03	0.03	0.04	0.04	0.04	0.04
Instalación de bombeo para barcos en marina	Por instalación/Mes	17.68	19.21	19.84	22.35	23.26	24.15
Piscinas	Por piscina/Mes	4.06	4.42	4.56	5.14	5.35	5.55
Bares de refrigerios	# de unidades fijas/Mes	1.57	1.70	1.76	1.98	2.06	2.14
Motel Res/Stock Coop/estudio	Unidades de vivienda/ Mes	13.52	14.69	15.17	17.09	17.78	18.47
Refugios de animales	Por cuenta/Mes	55.94	60.78	62.78	70.71	73.59	76.43
Estaciones de servicio	# de áreas de servicio/ Mes	27.29	29.65	30.63	34.50	35.90	37.29

Repercusiones en la factura del cliente

Las tarifas propuestas de agua y aguas residuales para todas las clases de clientes para los próximos cinco años se muestran en detalle en las tablas precedentes de las páginas 5 y 6.

	La FACTURA DE AGUA* mensual promedio para una vivienda unifamiliar será:					
Tarifa actual	Julio 1, 2024	Julio 1, 2025	Julio 1, 2026	Julio 1, 2027	Julio 1, 2028	
\$85.14	\$97.91	\$108.68	\$120.63	\$133.90	\$148.61	

*Suponiendo un consumo de 6,000 galones por mes.

	La FACTURA DE AGUAS RESIDUALES* mensual promedio para una vivienda unifamiliar será:					
Tarifa actual	Julio 1, 2024	Julio 1, 2025	Julio 1, 2026	Julio 1, 2027	Julio 1, 2028	
\$51.85	\$57.55	\$63.89	\$70.91	\$78.71	\$87.37	

El importe de la factura del agua depende de la cantidad real de agua utilizada. Es posible reducir la factura mensual del agua si se reduce el consumo mensual. **Single family residential customers can calculate their projected monthly water bill, based on the proposed rates, by using the Utility Rate Calculator on the District’s website (www.ntpud.org/rates).**

Proceso de Audiencia por tarifas

Las tarifas de agua y aguas residuales del Distrito financian las operaciones, el mantenimiento y la construcción de infraestructuras críticas. La Proposición 218 exige que el Distrito base sus tarifas en el costo de la prestación de servicios de agua y aguas residuales (incluyendo la sustitución de infraestructura actual y futura) y ordena que el Distrito no pueda recaudar más ingresos de los necesarios para recuperar los costos por prestar dichos servicios.

La Junta Directiva del Distrito de Servicios Públicos de North Tahoe considerará los ajustes propuestos a sus tarifas mensuales de agua y aguas residuales en una audiencia pública el **7 de marzo de 2024 a las 5:00 p.m.**, en el Centro de Eventos North Tahoe - 8318 North Lake Boulevard, Kings Beach, CA 96143.

La Junta Directiva agradece las sugerencias de la comunidad y tendrá en cuenta los comentarios del público, así como cualquier queja por escrito durante la audiencia. Todas las quejas por escrito deben ser recibidas antes del cierre de la audiencia. Tras el cierre de la audiencia pública, La Junta Directiva, establecerá las tarifas de agua y aguas residuales para los Años Fiscales 2024/2025, 2025/2026, 2026/2027, 2027/2028, y 2028/2029. Las tarifas finales pueden ser inferiores, pero no podrán exceder, los ajustes propuestos detallados en este aviso.

Si desea presentar una queja

Los ajustes de tarifas de agua y aguas residuales están sujetos a la Proposición 218. Como exige la ley, los ajustes de tarifa propuestos no entrarán en vigor si la mayoría de los clientes del Distrito presenta una queja válida por escrito contra el ajuste propuesto. Sólo se aceptará una queja por parcela. Si un propietario y su inquilino directamente responsable del pago de la factura de agua y/o aguas residuales presentan quejas por separado para la misma parcela, sólo se tendrá en cuenta una queja. Los clientes que reciben servicios de agua y aguas residuales pueden presentar quejas por uno o ambos servicios, y las quejas por ambos servicios pueden presentarse en un mismo documento.

PARA COMPLETAR UNA QUEJA VÁLIDA POR ESCRITO:

1. Escriba a mano o a máquina una carta que declare: *“Protesto contra el ajuste de la tarifa del agua y/o aguas residuales.”*
2. Firme su queja y escriba su nombre. Todas las cartas deben incluir la firma del cliente o dueño de la propiedad para ser válidas; una firma electrónica no podrá tenerse en cuenta.
3. Incluya su número de cuenta de servicios públicos y la dirección de servicio [o Número de Parcela del Tasador (APN por sus siglas en inglés)] de la cuenta de servicios públicos. Los propietarios que alquilan su propiedad y no pagan por el servicio de agua y/o aguas residuales sólo están obligados a indicar la dirección de servicio o APN.
4. Entregue la queja por escrito al Distrito:
 - Envíe su carta por correo: NTPUD Proposed Rate Adjustment, c/o NTPUD, P.O. Box 139, Tahoe Vista, CA 96148;
 - Entréguela en persona en las Oficinas Administrativas del NTPUD: 875 National Avenue, Tahoe Vista, CA 96148;
 - Entréguela en persona al secretario del Distrito antes del cierre de la audiencia pública.

Todas las quejas deben ser recibidas por el Distrito de Servicios Públicos North Tahoe antes del cierre de la audiencia pública del 7 de marzo de 2024. Conforme a la sección 53759 del Código de Gobierno de California, existe un plazo de prescripción de 120 días para cuestionar cualquier tarifa o cargo nuevo, aumentado o ampliado. Este plazo de prescripción se aplica a las tarifas y cargos por servicios de agua y aguas residuales propuestos en este aviso, y comienza en la fecha en que entra en vigor la resolución por la que se adoptan las tarifas.



NOTIFICACIÓN AL CLIENTE

AJUSTE DE TARIFAS DE CINCO AÑOS

PROPUESTO

APRENDA MÁS Y PARTICIPE EN ESTAS REUNIONES PÚBLICAS:

Casa abierta sobre tarifas de servicios públicos

13 de febrero de 2024 de 6:00 a 8:00 p.m.

Centro de Eventos North Tahoe
8318 North Lake Blvd., Kings Beach, CA 96143

Audiencia Pública

7 de marzo de 2024 a las 5:00 p.m.

Centro de Eventos North Tahoe
8318 North Lake Blvd., Kings Beach, CA 96143

Si desea información adicional sobre el Distrito, los ajustes propuestos de las tarifas de agua y aguas residuales, y el Plan de cinco años de Mejoras de Capital del Distrito, visite ntpud.org o llame al (530) 546-4212.

UNA NOTA IMPORTANTE

Hay dos compañías privadas de agua, **Agate Bay Water Company** y **Fulton Water Company**, que operan dentro de los límites de servicio del Distrito de Servicios Públicos de North Tahoe. Los clientes que reciban servicios de cualquiera de estas empresas sólo se verán afectados por el ajuste propuesto de las tarifas de aguas residuales, y no por el ajuste propuesto de las tarifas de agua.





In 2021, firefighters used municipal water supplies to defend South Lake Tahoe from the Caldor Fire.



PROPOSED FIVE-YEAR RATE ADJUSTMENT CUSTOMER NOTIFICATION

LEARN MORE AND PARTICIPATE AT THESE PUBLIC MEETINGS:

Utility Rate Open House

February 13, 2024 from 6:00–8:00 p.m.

North Tahoe Event Center
8318 North Lake Blvd., Kings Beach, CA 96143

Public Hearing

March 7, 2024 at 5:00 p.m.

North Tahoe Event Center
8318 North Lake Blvd., Kings Beach, CA 96143

If you would like additional information on the District, the proposed water and wastewater rate adjustments, and the District's five-year Capital Improvement Plan, please visit ntpud.org or call (530) 546-4212.

AVISO AL CLIENTE DE AJUSTE DE TARIFA PROPUESTO A CINCO AÑOS

Para recibir esta información en español,
escanee este código o contáctenos al (530) 546-4212.



Scan for
Spanish
translation

AN IMPORTANT NOTE

There are two private water companies, Agate Bay Water Company and Fulton Water Company, that operate within the service boundaries of the North Tahoe Public Utility District. Customers served by either of these companies will only be impacted by the proposed wastewater rate adjustment, not the proposed water rate adjustment.



NEW

2024-2025 RESIDENT PARKING PASS

Dear NTPUD Resident,

Please find enclosed your new **2024 - 2025 NTPUD Resident Parking Passes** provided as a resident benefit associated with your annual NTPUD Community Facilities District (CFD) parcel tax assessment.

These Parking Passes allow NTPUD Residents to park for free at the North Tahoe Regional Park and Tahoe Vista Recreation Area.

Please place this sticker on the inside of your vehicle's front windshield, on the passenger side. Parking passes are valid for two (2) years, from January 2024 through December 2025.

If you are a landlord and wish to pass this Resident Benefit onto your tenant(s), please deliver these Parking Pass stickers to them directly. Additional Parking Pass stickers will not be given out to tenants by the NTPUD. However, NTPUD Residents can purchase additional Parking Pass stickers for the discounted rate of \$110 per sticker.

For more details and information on all your NTPUD Resident Benefits and Parking Pass privileges, please visit our website at www.ntpud.org

The NTPUD Recreation and Parks Team is working hard to provide high-quality, community-driven recreation opportunities and facilities to improve our community's quality of life.

Scan this code with your smartphone to see what we have planned for 2024 and get in on the fun!



Questions? Contact us at parks@ntpud.org or (530) 546-4212.

**NTPUD RESIDENT
PARKING PASSES
ENCLOSED**

**ALLOWS FREE
PARKING AT THE
NORTH TAHOE
REGIONAL PARK &
TAHOE VISTA
RECREATION AREA**

**PASSES ARE VALID
FOR TWO YEARS**

**EXPLORE ALL YOUR
RESIDENT BENEFITS
ONLINE AT
NTPUD.ORG**



North Tahoe Event Center



Photo by Amber Shore Pictures | ambershorepictures.com

WEDDING VENUE
PHOTO BOOK

NORTH TAHOE
EVENT CENTER

*Enjoy our lakefront
wedding venue.*





Photo by Alyssa Keys Photography | alyssakeys.com

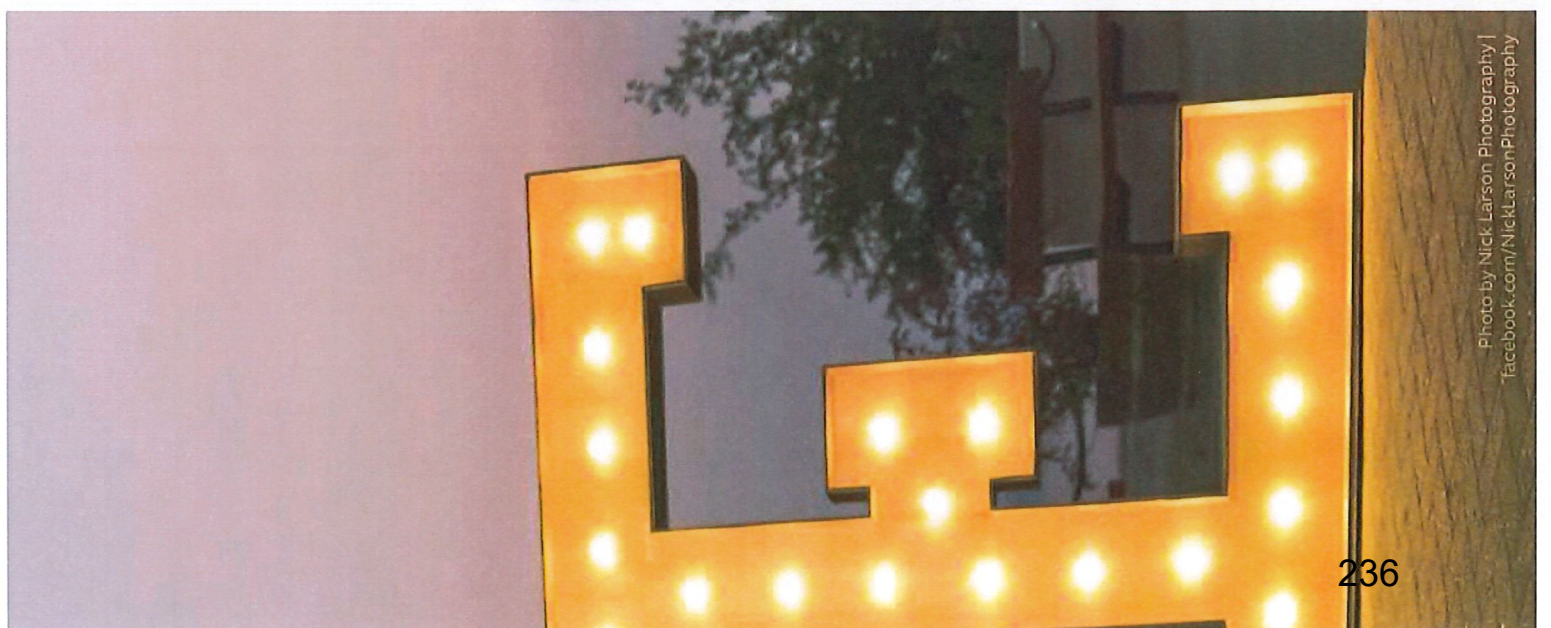


Photo by Nick Larson Photography |
facebook.com/NickLarsonPhotography

This venue is a blank canvas,



Photo by Gabriel Radu | gabrielradu.com

with endless possibilities...

Photo by NTEC



Photo by Elsa Boscarello | elisaboscarello.com



From formal or fun...



Photo by Tahoe North Films | tahoenorthfilms.com

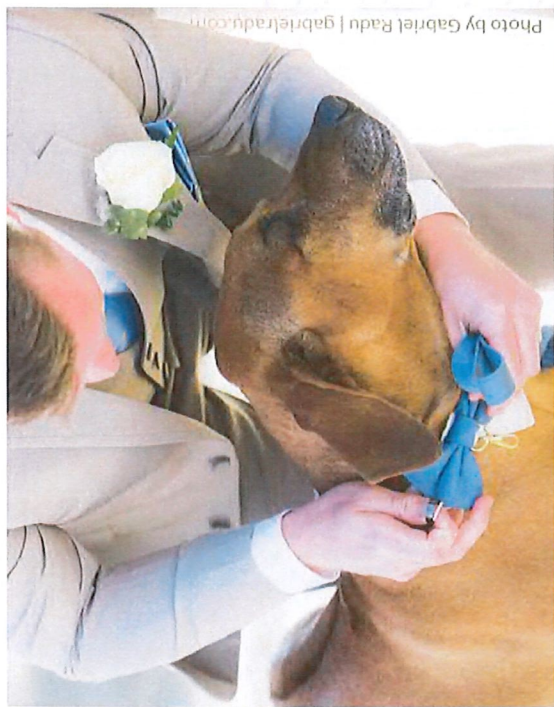


Photo by Gabriel Radu | gabrielradu.com



Photo by Elsa Boscarello | elisaboscarello.com



Photo by High Sierra Photos | highsierraphotos.com

...to serene or robust.



Photo by Theilen Photography | theilenphoto.com



Photo by NTEC

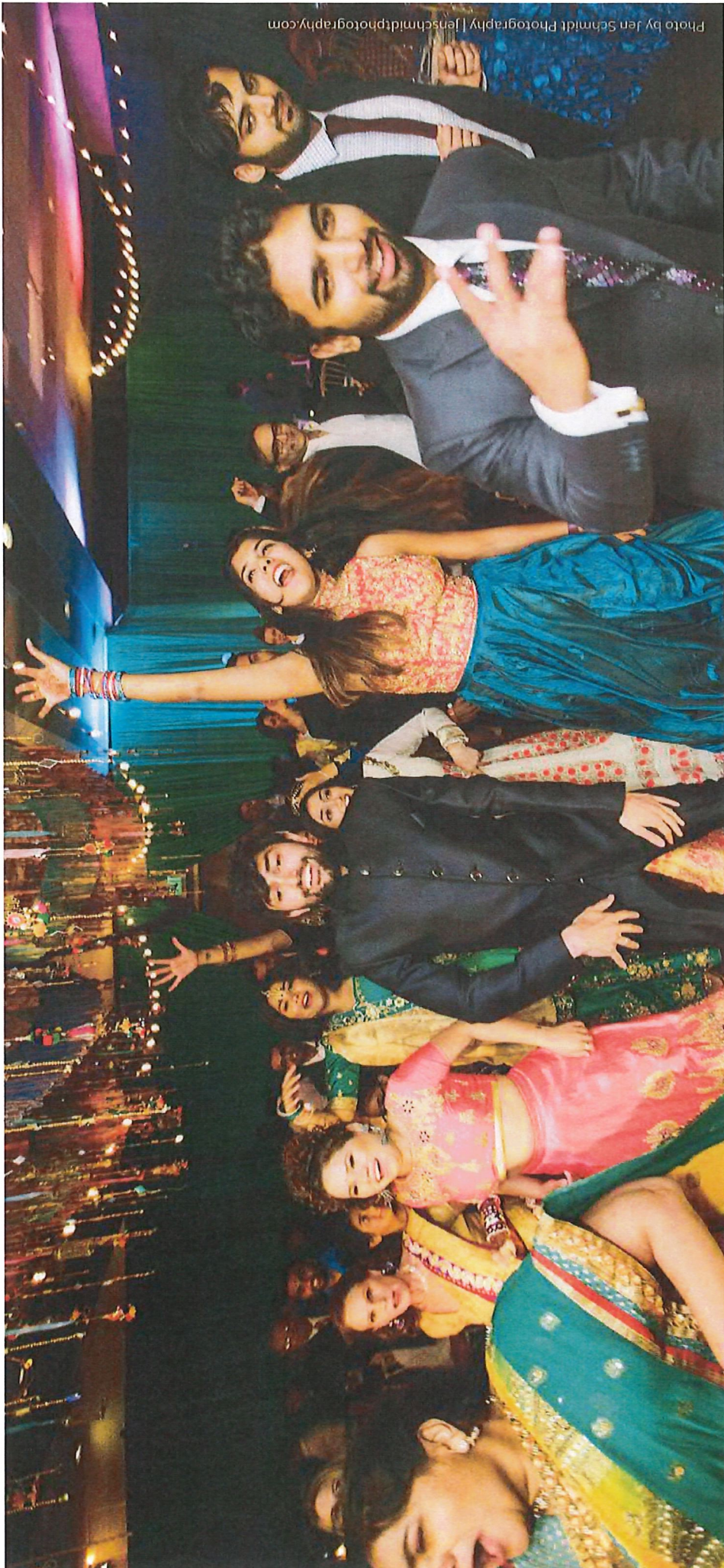


Photo by Maks Max Photos

Inside or out...



Dance the night away!



Offering an affordable Lakefront space

Welcoming weddings up to 300 people.

Knowledgeable + experienced industry professionals.

Flexible booking options including:

- Venue fee includes: tables, chairs, dance floor, bar, china, glassware, place settings, and more
- Decorations welcome, but not required
- Option for in-house catering or bring your own caterer
- Bring your own alcohol



Notes

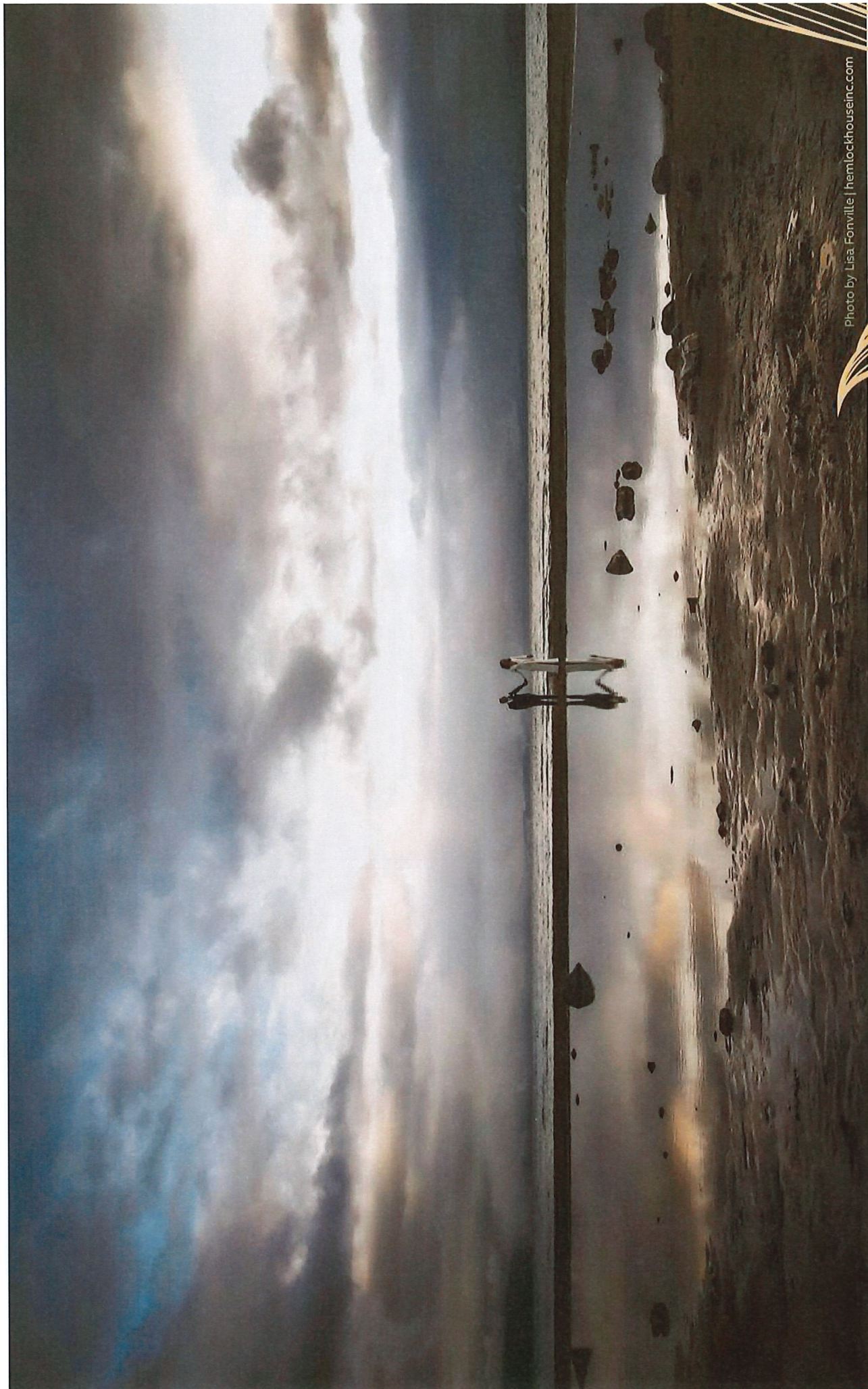


Photo by Lisa Fonville | hemlockhouseinc.com

P.O. Box 69 | 8318 North Lake Blvd., Kings Beach, CA 96143 | Ph: (530) 546-7249
Email: events@northtahoeevents.com | northtahoeevents.com

**NORTH TAHOE
EVENT CENTER**



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 13, 2024

ITEM: G-3a

FROM: Finance Department

SUBJECT: Monthly Financial Reports through December 31, 2023

DISCUSSION:

The following financial reports provide the revenue and expense status of the North Tahoe Public Utility District as of the month ending December 31, 2023. This report represents 6/12 or 50% of the fiscal year.

- **All Funds:** At the end of December, the District's Revenues exceeded Expenses by \$3,069,216. This represents Net Income of \$1,285,731 over Budget. Operating Revenues are below budget by (\$208,531). The District as a whole, is (\$830,055) or (9.6%) under Budget for expenses at month end primarily due to Outside Services/Contractual below budget by (\$170,466) and Other Operating Expenses being under budget by (\$367,790). The timing of Employee Benefits and Depreciation also contribute to the current variance, for which we will begin to see a catchup starting in January. Non-Operating Revenues are higher than Budget by \$667,616 at month end primarily due to unbudgeted Grant Revenue earned from the Tahoe Water for Fire Suppression Grant. Capital projects and purchases in the amount of \$7,653,697 have been initiated year-to-date (YTD).
- **All Wastewater Funds:** This report includes the Wastewater Operations Fund, the Wastewater Reserve Fund, and the Wastewater System Replacement Fund. At the end of December, the Wastewater Revenues exceeded Expenses by \$324,869. Operating Revenues YTD are \$5,037 above Budget. Operating Expenses are (\$336,461) or (15.9%) under Budget at month end, largely due to Other Operating Expenses and Depreciation. Combined this results in a YTD performance of \$341,499 better than Budget.

The Wastewater Fund has expended \$1,055,603 and encumbered an additional \$192,156 for CIP through December 31, 2023. See Capital Outlay page.

- **All Water Funds:** This report includes the Water Operations Fund, the Water Reserve Fund, and the Water System Replacement Fund. At the end of December, the Water Revenues exceeded Expenses by \$1,556,136. Operating Revenues YTD are under budget by (\$178,976) partially due to lower than anticipated consumption in addition to lower utilization than anticipated. Operating Expenses YTD are under budget by (\$114,340) or (5.4%). Non-Operating Revenues are higher than Budget by \$464,707 at month end primarily due to unbudgeted Grant Revenue earned from the Tahoe Water for Fire Suppression Grant. Combined this results in a YTD performance of \$400,074 better than Budget.

The Water Fund has expended \$1,791,857 and encumbered an additional \$1,056,713 for CIP through December 31, 2023.

- **All Recreation & Parks:** This report includes the Regional Park, Recreation Programming, the TVRA Boat Ramp, the Event Center, and contractual maintenance services provided to Placer County and Kings Beach Elementary School. At the end of December, the Recreation & Parks Revenues exceeded Expenses by \$2,409,845. Recreation and Parks Operating Revenues are below Budget YTD by (\$31,729) or (3.5%). Total Expenses YTD are (\$64,930) or (4.3%) under Budget. Non-Operating Revenue exceeded Budget by \$154,637 primarily due to the timing of Grant Revenue.

The Recreation and Parks have expended \$2,357,164 and encumbered an additional \$151,266 for CIP Parks Projects through December 31, 2023. See Capital Outlay page.

- **North Tahoe Event Center (NTEC):** NTEC has a Net Loss of (\$104,054) YTD compared to Budget Net Loss of (\$135,819). The Net Loss outcome is (\$31,765) lower than budget.
- **Fleet:** Operating Expenses YTD are \$53,542 under budget, due to Other Operating Expenses being lower than budget.

Fleet has expended \$259,181 for CIP and encumbered \$651,100 through December 31, 2023. See Capital Outlay page.

- **General & Administrative and Base:** Operating Expenses YTD are (\$260,781) or (10.2%) below Budget, due to Employee Benefits, Outside Services/Contractual and Other Operating Expenses.


Administration has expended \$125,141 for CIP and encumbered \$13,517 through December 31, 2023. See Capital Outlay page.

- **Capital Outlay:** The District has expended \$5,588,946 on Capital and encumbered an additional \$2,064,752 for a total of \$7,653,697 through December 31, 2023.

ATTACHMENTS: Financial Reports for December 31, 2023

REVIEW TRACKING:

Submitted by: 
Vanetta N. Van Cleave
Chief Financial Officer

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



**Statement of Revenues and Expenses
For the Period Ended December 31, 2023**

Income Statement	Month-To-Date					Year-To-Date					FY 2023
	Actual	Budget	Variance	% Variance		Actual	Budget	Variance	% Variance		YTD
Operations											
Operating Revenue	\$ 818,008	\$ 774,290	\$ 43,718	5.6%		\$ 5,378,867	\$ 5,604,212	\$ (225,345)	-4.0%		\$ 5,174,135
Internal Revenue	20,389	17,374	3,015	17.4%		100,675	83,861	16,814	20.0%		104,103
Total Operating Revenue	\$ 838,397	\$ 791,664	\$ 46,733	5.9%		\$ 5,479,542	\$ 5,688,073	\$ (208,531)	-3.7%		\$ 5,278,238
Salaries and Wages	\$ (418,944)	\$ (443,393)	\$ 24,449	5.5%		\$ (2,818,562)	\$ (2,867,900)	\$ 49,338	1.7%		\$ (2,620,369)
Employee Benefits	(197,321)	(235,744)	38,423	16.3%		(1,277,947)	(1,449,565)	171,618	11.8%		(1,143,866)
Outside Services/Contractual	(109,629)	(115,023)	5,394	4.7%		(701,217)	(871,683)	170,466	19.6%		(568,039)
Utilities	(57,086)	(46,039)	(11,047)	-24.0%		(370,880)	(316,995)	(53,885)	-17.0%		(264,697)
Other Operating Expenses	(137,140)	(111,906)	(25,234)	-22.5%		(761,806)	(1,129,596)	367,790	32.6%		(856,228)
Insurance	(31,112)	(31,072)	(40)	-0.1%		(187,451)	(186,434)	(1,017)	-0.5%		(138,653)
Internal Expense	(20,389)	(17,374)	(3,015)	-17.4%		(100,675)	(83,861)	(16,814)	-20.0%		(102,075)
Debt Service	(3,239)	(3,462)	223	6.4%		(19,434)	(21,424)	1,990	9.3%		(27,241)
Depreciation	(265,727)	(286,663)	20,936	7.3%		(1,579,409)	(1,719,978)	140,569	8.2%		(1,566,733)
Total Operating Expense	\$ (1,240,587)	\$ (1,290,676)	\$ 50,089	3.9%		\$ (7,817,381)	\$ (8,647,436)	\$ 830,055	9.6%		\$ (7,287,901)
Operating Income(Loss)	\$ (402,190)	\$ (499,012)	\$ 96,822	19.4%		\$ (2,337,839)	\$ (2,959,363)	\$ 621,524	21.0%		\$ (2,009,663)
Non-Operations											
Property Tax Revenue	\$ 525,000	\$ 525,000	\$ -	0.0%		\$ 3,150,000	\$ 3,150,000	\$ -	0.0%		\$ 2,932,500
Community Facilities District (CFD 94-1)	56,964	58,575	(1,611)	-2.8%		341,784	351,450	(9,666)	-2.8%		334,937
Grant Revenue	98,180	-	98,180	100.0%		1,494,817	869,198	625,619	72.0%		621,039
Interest	4,020	3,750	270	7.2%		66,434	22,500	43,934	195.3%		35,749
Other Non-Op Revenue	367,732	366,367	1,365	0.4%		407,429	399,700	7,729	1.9%		73,811
Capital Contribution	-	-	-	0.0%		-	-	-	0.0%		-
Other Non-Op Expenses	(8,903)	(8,333)	(570)	-6.8%		(53,409)	(50,000)	(3,409)	-6.8%		(56,350)
Income(Loss)	\$ 640,803	\$ 446,347	\$ 194,456	43.6%		\$ 3,069,216	\$ 1,783,485	\$ 1,285,731	72.1%		\$ 1,932,023
Additional Funding Sources											
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	0.0%		\$ -
Transfers	-	-	-	0.0%		-	-	-	0.0%		-
Balance	\$ 640,803	\$ 446,347	\$ 194,456	43.6%		\$ 3,069,216	\$ 1,783,485	\$ 1,285,731	72.1%		\$ 1,932,023
Operating Income	\$ (402,190)	\$ (499,012)	\$ 96,822	19.4%		\$ (2,337,839)	\$ (2,959,363)	\$ 621,524	21.0%		\$ (2,009,663)
Net Income(Loss)	\$ 640,803	\$ 446,347	\$ 194,456	43.6%		\$ 3,069,216	\$ 1,783,485	\$ 1,285,731	72.1%		\$ 1,932,023
Earnings Before Interest, Depreciation & Amortization	\$ 909,769	\$ 736,472	\$ 173,297	23.5%		\$ 4,668,059	\$ 3,524,887	\$ 1,143,172	32.4%		\$ 3,525,997
Operating Ratio	148%	163%	-15%	-9.2%		143%	152%	-9%	-6.2%		138%
Operating Ratio - plus Tax & CFD	87%	94%	-7%	-6.9%		87%	94%	-7%	-7.4%		85%
Debt Service Coverage Ratio	197.84	128.93	6891%	6002%		157.93	83.25	7468%	856%		70.92



Actual Results For the Month Ended December 31, 2023

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
Operations						
Operating Revenue	\$ 368,979	\$ 332,696	\$ 113,930	\$ -	\$ 2,404	\$ 818,008
Internal Revenue	3,680	4,209	12,501	-	-	20,389
Total Operating Revenue	\$ 372,659	\$ 336,904	\$ 126,430	\$ -	\$ 2,404	\$ 838,397
Salaries and Wages	\$ (76,402)	\$ (74,019)	\$ (70,732)	\$ (11,168)	\$ (186,625)	\$ (418,944)
Employee Benefits	(41,562)	(39,611)	(36,148)	(5,969)	(74,031)	(197,321)
Outside Services/Contractual	(20,553)	(16,258)	(26,733)	(1,417)	(44,668)	(109,629)
Utilities	(10,686)	(29,658)	(8,858)	(227)	(7,657)	(57,086)
Other Operating Expenses	(21,158)	(52,126)	(11,656)	(15,597)	(36,602)	(137,140)
Internal Expense	(975)	(1,372)	(4,574)	(137)	(13,331)	(20,389)
Debt Service	-	(3,239)	-	-	-	(3,239)
Insurance	(6,217)	(6,217)	(6,217)	(5,436)	(7,025)	(31,112)
Depreciation	(98,802)	(95,471)	(55,975)	(12,902)	(2,577)	(265,727)
Total Operating Expense	(276,355)	(317,971)	(220,893)	(52,852)	(372,515)	(1,240,586)
Operating Contribution	\$ 96,304	\$ 18,934	\$ (94,463)	\$ (52,852)	\$ (370,111)	\$ (402,189)
Allocation of Fleet	\$ (25,828)	\$ (24,290)	\$ (9,154)	\$ 59,273	\$ -	\$ -
Operating Income(Loss)	\$ 70,475	\$ (5,356)	\$ (103,617)	\$ 6,420	\$ (370,111)	\$ (402,189)
Non-Operations						
Property Tax Revenue	\$ -	\$ 141,667	\$ 220,833	\$ 35,417	\$ 127,083	\$ 525,000
Community Facilities District (CFD 94-1)	-	-	56,964	-	-	56,964
Grant Revenue	-	19,559	78,621	-	-	98,180
Interest	-	-	-	-	4,020	4,020
Other Non-Op Revenue	-	6,247	359,700	-	1,785	367,732
Capital Contribution	-	-	-	-	-	-
Other Non-Op Expenses	-	-	(570)	-	(8,333)	(8,903)
Income(Loss)	\$ 70,475	\$ 162,116	\$ 611,932	\$ 41,837	\$ (245,556)	\$ 640,804
Additional Funding Sources						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
Balance	\$ 70,475	\$ 162,116	\$ 611,932	\$ 41,837	\$ (245,556)	\$ 640,804
Earnings Before Interest, Depreciation & Amortization	\$ 169,277	\$ 260,826	\$ 667,907	\$ 54,739	\$ (242,979)	\$ 909,770
Operating Ratio	74%	94%	175%		15498%	Median
Operating Ratio - plus Tax & CFD	74%	66%	55%	149%	288%	54%



YTD For the Period Ended December 31, 2023

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
Operations						
Operating Revenue	\$ 2,233,106	\$ 2,311,141	\$ 817,285	\$ -	\$ 17,335	\$ 5,378,867
Internal Revenue	22,077	32,979	45,618	-	-	100,675
Total Operating Revenue	\$ 2,255,183	\$ 2,344,120	\$ 862,903	\$ -	\$ 17,335	\$ 5,479,541
Salaries and Wages	\$ (546,402)	\$ (523,849)	\$ (516,254)	\$ (68,828)	\$ (1,163,229)	\$ (2,818,562)
Employee Benefits	(284,036)	(268,557)	(254,768)	(37,531)	(433,056)	(1,277,947)
Outside Services/Contractual	(118,030)	(119,175)	(129,089)	(4,050)	(330,873)	(701,217)
Utilities	(89,355)	(172,609)	(52,510)	(4,436)	(51,970)	(370,880)
Other Operating Expenses	(101,871)	(275,324)	(95,950)	(80,696)	(207,965)	(761,806)
Internal Expense	(5,852)	(8,254)	(35,197)	(839)	(50,533)	(100,675)
Debt Service	-	(19,434)	-	-	-	(19,434)
Insurance	(37,302)	(37,302)	(37,632)	(33,065)	(42,150)	(187,451)
Depreciation	(592,496)	(572,450)	(333,302)	(66,395)	(14,767)	(1,579,409)
Total Operating Expense	(1,775,345)	(1,996,953)	(1,454,701)	(295,839)	(2,294,542)	(7,817,380)
Operating Contribution	\$ 479,838	\$ 347,166	\$ (591,798)	\$ (295,839)	\$ (2,277,206)	\$ (2,337,839)
Allocation of Fleet	\$ (154,971)	\$ (145,740)	\$ (54,927)	\$ 355,637	\$ -	\$ -
Operating Income(Loss)	\$ 324,867	\$ 201,427	\$ (646,724)	\$ 59,798	\$ (2,277,206)	\$ (2,337,839)
Non-Operations						
Property Tax Revenue	\$ -	\$ 850,000	\$ 1,325,000	\$ 212,500	\$ 762,500	\$ 3,150,000
Community Facilities District (CFD 94-1)	-	-	341,784	-	-	341,784
Grant Revenue	-	466,866	1,027,951	-	-	1,494,817
Interest	-	-	-	-	66,434	66,434
Other Non-Op Revenue	-	37,841	365,250	-	4,338	407,429
Capital Contribution	-	-	-	-	-	-
Other Non-Op Expenses	1	3	(3,414)	1	(50,000)	(53,409)
Income(Loss)	\$ 324,868	\$ 1,556,136	\$ 2,409,847	\$ 272,299	\$ (1,493,935)	\$ 3,069,215
Additional Funding Sources						
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-
Balance	\$ 324,868	\$ 1,556,136	\$ 2,409,847	\$ 272,299	\$ (1,493,935)	\$ 3,069,215
Earnings Before Interest, Depreciation & Amortization	\$ 917,364	\$ 2,148,020	\$ 2,743,148	\$ 338,694	\$ (1,479,168)	\$ 4,668,058
Operating Ratio	79%	85%	169%			Median
Operating Ratio - plus Tax & CFD	79%	63%	58%			54%



Wastewater Operations
Statement of Revenues and Expenses
For the Period Ended December 31, 2023

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
Operations									
Operating Revenue	\$ 368,979	\$ 371,345	\$ (2,366)	-0.6%	\$ 2,233,106	\$ 2,228,070	\$ 5,036	0.2%	\$ 2,082,681
Internal Revenue	3,680	3,679	1	0.0%	22,077	22,076	1	0.0%	20,426
Total Operating Revenue	\$ 372,659	\$ 375,024	\$ (2,365)	-0.6%	\$ 2,255,183	\$ 2,250,146	\$ 5,037	0.2%	\$ 2,103,107
Salaries and Wages	\$ (76,402)	\$ (95,728)	\$ 19,326	20.2%	\$ (546,402)	\$ (604,895)	\$ 58,493	9.7%	\$ (552,049)
Employee Benefits	(41,562)	(48,573)	7,011	14.4%	(284,036)	(306,850)	22,814	7.4%	(273,239)
Outside Services/Contractual	(20,553)	(23,182)	2,629	11.3%	(118,030)	(164,439)	46,409	28.2%	(76,427)
Utilities	(10,686)	(10,362)	(324)	-3.1%	(89,355)	(66,135)	(23,220)	-35.1%	(63,431)
Other Operating Expenses	(21,158)	(20,600)	(558)	-2.7%	(101,871)	(243,862)	141,991	58.2%	(228,764)
Insurance	(6,217)	(6,341)	124	2.0%	(37,302)	(38,045)	743	2.0%	(25,776)
Internal Expense	(975)	(976)	1	0.1%	(5,852)	(6,855)	1,003	14.6%	(14,743)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	(98,802)	(113,454)	14,652	12.9%	(592,496)	(680,724)	88,228	13.0%	(618,376)
Total Operating Expense	\$ (276,355)	\$ (319,216)	\$ 42,861	13.4%	\$ (1,775,344)	\$ (2,111,805)	\$ 336,461	15.9%	\$ (1,852,805)
Operating Contribution	\$ 96,304	\$ 55,808	\$ 40,496	72.6%	\$ 479,839	\$ 138,341	\$ 341,498	246.9%	\$ 250,302
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	(25,828)	(25,828)	-	0.0%	(154,971)	(154,971)	-	0.0%	(152,874)
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	\$ 70,476	\$ 29,980	\$ 40,496	135.1%	\$ 324,868	\$ (16,630)	\$ 341,498	2053.5%	\$ 97,428
Non-Operations									
Property Tax Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ 275,000
Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	27,745
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	-	-	-	0.0%	1	-	1	100.0%	(4,000)
Income(Loss)	\$ 70,476	\$ 29,980	\$ 40,496	135.1%	\$ 324,869	\$ (16,630)	\$ 341,499	2053.5%	\$ 396,173
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	\$ 70,476	\$ 29,980	\$ 40,496	135.1%	\$ 324,869	\$ (16,630)	\$ 341,499	2053.5%	\$ 396,173
Earnings Before Interest, Depreciation & Amortization	\$ 169,278	\$ 143,434	\$ 25,844	18.0%	\$ 917,365	\$ 664,094	\$ 253,271	38.1%	\$ 1,014,549
Operating Ratio	74%	85%	-11%	-12.9%	79%	94%	-15%	-16.1%	88%
Operating Ratio - plus Tax & CFD	74%	85%	-11%	-12.9%	79%	94%	-15%	-16.1%	78%



**Statement of Revenues and Expenses
For the Period Ended December 31, 2023**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
Operations									
Operating Revenue	\$ 332,696	\$ 365,271	\$ (32,575)	-8.9%	\$ 2,311,141	\$ 2,497,626	\$ (186,485)	-7.5%	\$ 2,292,428
Internal Revenue	4,209	4,245	(36)	-0.8%	32,979	25,470	7,509	29.5%	34,324
Total Operating Revenue	\$ 336,905	\$ 369,516	\$ (32,611)	-8.8%	\$ 2,344,120	\$ 2,523,096	\$ (178,976)	-7.1%	\$ 2,326,752
Salaries and Wages	\$ (74,019)	\$ (91,343)	\$ 17,324	19.0%	\$ (523,849)	\$ (577,192)	\$ 53,343	9.2%	\$ (518,481)
Employee Benefits	(39,611)	(44,899)	5,288	11.8%	(268,557)	(283,642)	15,085	5.3%	(254,330)
Outside Services/Contractual	(16,258)	(15,260)	(998)	-6.5%	(119,175)	(157,080)	37,905	24.1%	(72,536)
Utilities	(29,658)	(16,942)	(12,716)	-75.1%	(172,609)	(143,627)	(28,982)	-20.2%	(118,751)
Other Operating Expenses	(52,126)	(23,140)	(28,986)	-125.3%	(275,324)	(283,292)	7,968	2.8%	(211,465)
Insurance	(6,217)	(6,341)	124	2.0%	(37,302)	(38,045)	743	2.0%	(25,776)
Internal Expense	(1,372)	(1,122)	(250)	-22.3%	(8,254)	(7,730)	(524)	-6.8%	(14,252)
Debt Service	(3,239)	(3,462)	223	6.4%	(19,434)	(21,424)	1,990	9.3%	(27,241)
Depreciation	(95,471)	(99,877)	4,406	4.4%	(572,450)	(599,262)	26,812	4.5%	(562,216)
Total Operating Expense	\$ (317,971)	\$ (302,386)	\$ (15,585)	-5.2%	\$ (1,996,954)	\$ (2,111,294)	\$ 114,340	5.4%	\$ (1,805,048)
Operating Contribution	\$ 18,934	\$ 67,130	\$ (48,196)	-71.8%	\$ 347,166	\$ 411,802	\$ (64,636)	-15.7%	\$ 521,704
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	(24,290)	(24,290)	-	0.0%	(145,740)	(145,740)	-	0.0%	(143,703)
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	\$ (5,356)	\$ 42,840	\$ (48,196)	-112.5%	\$ 201,426	\$ 266,062	\$ (64,636)	-24.3%	\$ 378,001
Non-Operations									
Property Tax Revenue	\$ 141,667	\$ 141,667	\$ -	0.0%	\$ 850,000	\$ 850,000	\$ -	0.0%	\$ 2,075,000
Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
Grant Revenue	19,559	-	19,559	100.0%	466,866	-	466,866	100.0%	607,551
Interest	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Revenue	6,247	6,667	(420)	-6.3%	37,841	40,000	(2,159)	-5.4%	41,485
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	-	-	-	0.0%	3	-	3	100.0%	-
Income(Loss)	\$ 162,117	\$ 191,174	\$ (29,057)	-15.2%	\$ 1,556,136	\$ 1,156,062	\$ 400,074	34.6%	\$ 3,102,037
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	\$ 162,117	\$ 191,174	\$ (29,057)	-15.2%	\$ 1,556,136	\$ 1,156,062	\$ 400,074	34.6%	\$ 3,102,037
Earnings Before Interest, Depreciation & Amortization	\$ 260,827	\$ 294,513	\$ (33,686)	-11.4%	\$ 2,148,020	\$ 1,776,748	\$ 371,272	20.9%	\$ 3,691,494
Operating Ratio	94%	82%	13%	15.3%	85%	84%	2%	1.8%	78%
Operating Ratio - plus Tax & CFD	66%	59%	7%	12.3%	63%	63%	0%	-0.1%	41%



Recreation & Parks Operations
Statement of Revenues and Expenses
For the Period Ended December 31, 2023

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
Operations									
Operating Revenue	\$ 113,930	\$ 34,307	\$ 79,623	232.1%	\$ 817,285	\$ 858,317	\$ (41,032)	-4.8%	\$ 762,458
Internal Revenue	12,501	9,450	3,051	32.3%	45,618	36,315	9,303	25.6%	47,325
Total Operating Revenue	\$ 126,431	\$ 43,757	\$ 82,674	188.9%	\$ 862,903	\$ 894,632	\$ (31,729)	-3.5%	\$ 809,783
Salaries and Wages	\$ (70,732)	\$ (76,310)	\$ 5,578	7.3%	\$ (516,254)	\$ (539,470)	\$ 23,216	4.3%	\$ (394,776)
Employee Benefits	(36,148)	(42,691)	6,543	15.3%	(254,768)	(274,074)	19,306	7.0%	(193,023)
Outside Services/Contractual	(26,733)	(26,013)	(720)	-2.8%	(129,089)	(119,330)	(9,759)	-8.2%	(103,436)
Utilities	(8,858)	(5,988)	(2,870)	-47.9%	(52,510)	(43,290)	(9,220)	-21.3%	(35,236)
Other Operating Expenses	(11,656)	(11,266)	(390)	-3.5%	(95,950)	(140,314)	44,364	31.6%	(116,585)
Insurance	(6,217)	(6,341)	124	2.0%	(37,632)	(38,045)	413	1.1%	(25,941)
Internal Expense	(4,574)	(4,608)	34	0.7%	(35,197)	(27,651)	(7,546)	-27.3%	(35,768)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	(55,975)	(56,243)	268	0.5%	(333,302)	(337,458)	4,156	1.2%	(295,403)
Total Operating Expense	\$ (220,893)	\$ (229,460)	\$ 8,567	3.7%	\$ (1,454,702)	\$ (1,519,632)	\$ 64,930	4.3%	\$ (1,200,168)
Operating Contribution	\$ (94,462)	\$ (185,703)	\$ 91,241	49.1%	\$ (591,799)	\$ (625,000)	\$ 33,201	5.3%	\$ (390,385)
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	(9,154)	(9,154)	-	0.0%	(54,927)	(54,927)	-	0.0%	(54,088)
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	\$ (103,616)	\$ (194,857)	\$ 91,241	46.8%	\$ (646,726)	\$ (679,927)	\$ 33,201	4.9%	\$ (444,473)
Non-Operations									
Property Tax Revenue	\$ 220,833	\$ 220,833	\$ -	0.0%	\$ 1,325,000	\$ 1,325,000	\$ -	0.0%	\$ 775,000
Community Facilities District (CFD 94-1)	56,964	58,575	(1,611)	-2.8%	341,784	351,450	(9,666)	-2.8%	334,937
Grant Revenue	78,621	-	78,621	100.0%	1,027,951	869,198	158,753	18.3%	13,489
Interest	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Revenue	359,700	359,700	-	0.0%	365,250	359,700	5,550	1.5%	-
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	(570)	-	(570)	-100.0%	(3,414)	-	(3,414)	-100.0%	(3,350)
Income(Loss)	\$ 611,932	\$ 444,251	\$ 167,681	37.7%	\$ 2,409,845	\$ 2,225,421	\$ 184,424	8.3%	\$ 675,603
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	\$ 611,932	\$ 444,251	\$ 167,681	37.7%	\$ 2,409,845	\$ 2,225,421	\$ 184,424	8.3%	\$ 675,603
Earnings Before Interest, Depreciation & Amortization	\$ 667,907	\$ 500,494	\$ 167,413	33.4%	\$ 2,743,147	\$ 2,562,879	\$ 180,268	7.0%	\$ 971,006
Operating Ratio	175%	524%	-350%	-66.7%	169%	170%	-1%	-0.8%	148%
Operating Ratio - plus Tax & CFD	55%	71%	-16%	-23.0%	58%	59%	-2%	-2.7%	63%



Division
Department

51-5100
Recreation & Parks
Event Center Operations

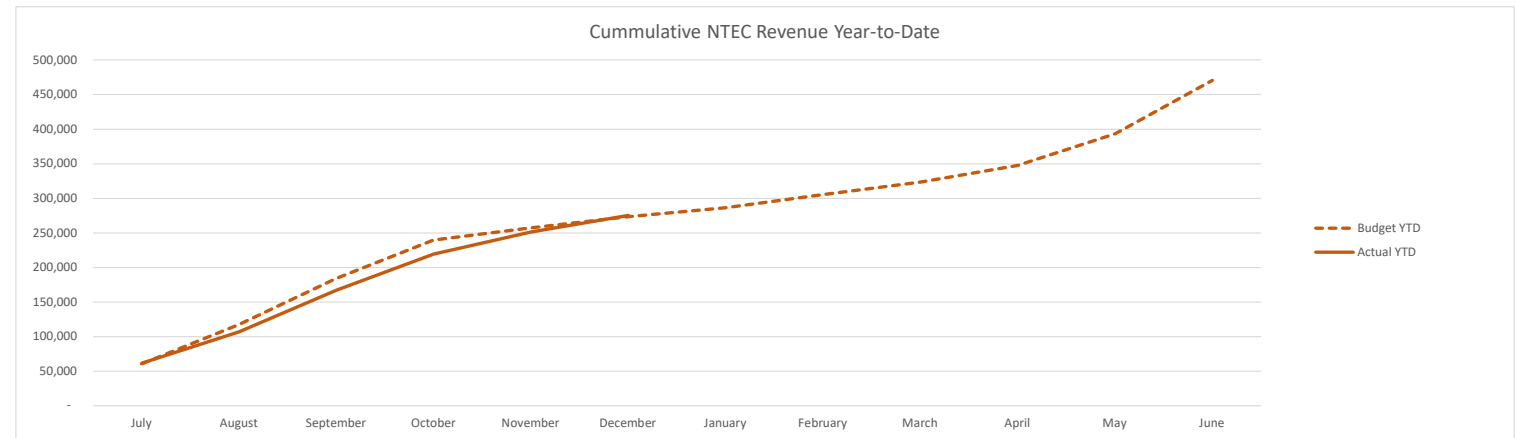
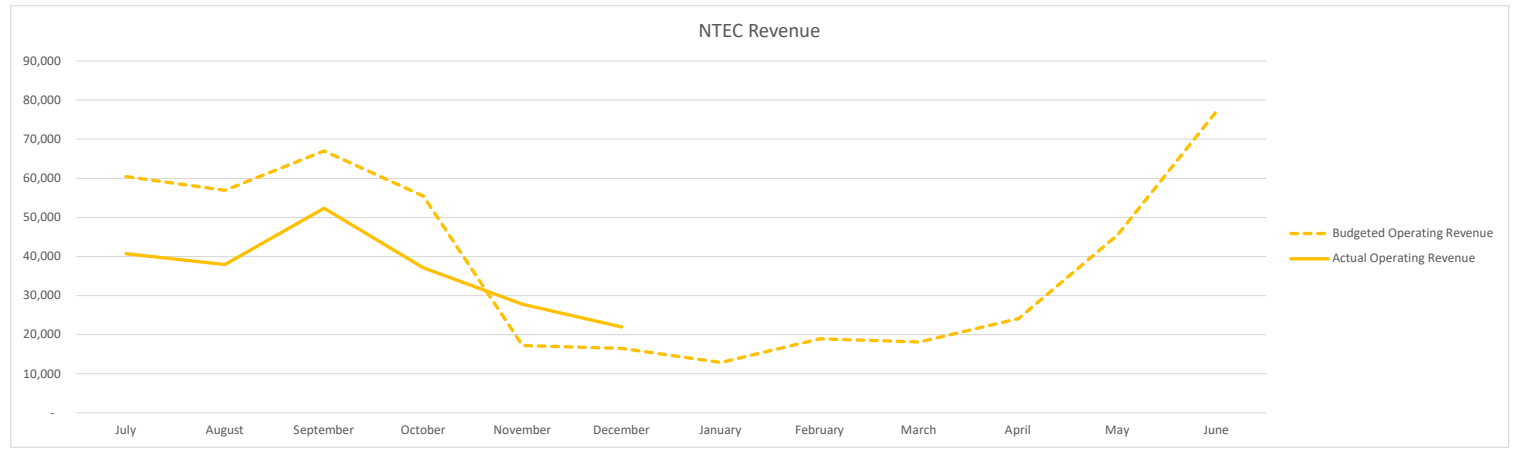
**Statement of Revenues and Expenses
For the Period Ended December 31, 2023**

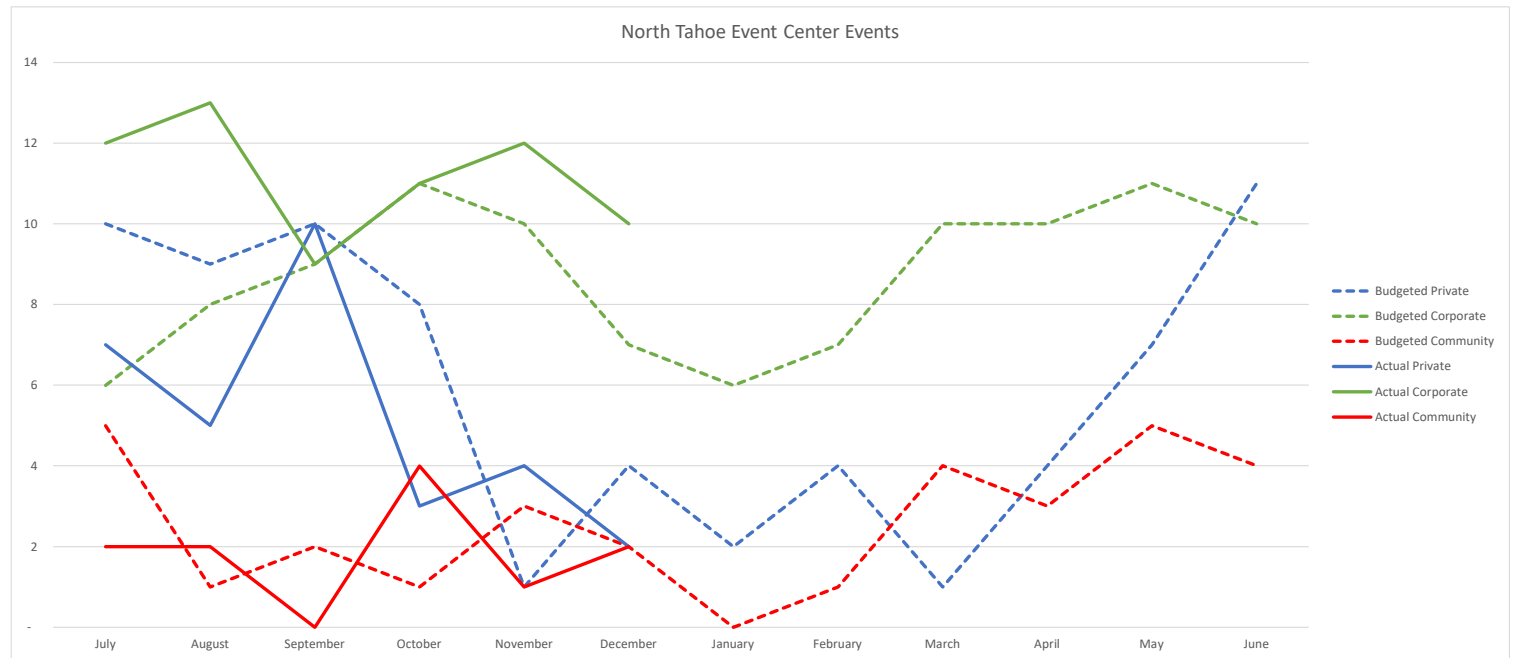
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
Operations									
Operating Revenue	\$ 12,379	\$ 7,069	\$ 5,310	75.1%	\$ 230,457	\$ 237,289	\$ (6,832)	-2.9%	\$ 284,684
Internal Revenue	12,501	9,450	3,051	32.3%	45,618	36,315	9,303	25.6%	32,325
Total Operating Revenue	\$ 24,880	\$ 16,519	\$ 8,361	50.6%	\$ 276,075	\$ 273,604	\$ 2,471	0.9%	\$ 317,009
Salaries and Wages	\$ (25,588)	\$ (29,819)	\$ 4,231	14.2%	\$ (192,047)	\$ (196,687)	\$ 4,640	2.4%	\$ (146,806)
Employee Benefits	(12,868)	(14,405)	1,537	10.7%	(91,838)	(91,631)	(207)	-0.2%	(69,378)
Outside Services/Contractual	(5,004)	(4,942)	(62)	-1.3%	(12,250)	(15,998)	3,748	23.4%	(8,987)
Utilities	(6,338)	(3,780)	(2,558)	-67.7%	(28,851)	(20,594)	(8,257)	-40.1%	(20,740)
Other Operating Expenses	(7,168)	(6,765)	(403)	-6.0%	(50,177)	(74,176)	23,999	32.4%	(64,808)
Insurance	-	-	-	0.0%	-	-	-	0.0%	-
Internal Expense	(1,726)	(1,723)	(3)	-0.2%	(10,516)	(10,337)	(179)	-1.7%	(9,833)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
Total Operating Expense	\$ (58,692)	\$ (61,434)	\$ 2,742	4.5%	\$ (385,679)	\$ (409,423)	\$ 23,744	5.8%	\$ (320,552)
Operating Contribution	\$ (33,812)	\$ (44,915)	\$ 11,103	24.7%	\$ (109,604)	\$ (135,819)	\$ 26,215	19.3%	\$ (3,543)
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	\$ (33,812)	\$ (44,915)	\$ 11,103	24.7%	\$ (109,604)	\$ (135,819)	\$ 26,215	19.3%	\$ (3,543)
Non-Operations									
Property Tax Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Revenue	-	-	-	0.0%	5,550	-	5,550	100.0%	-
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
Income(Loss)	\$ (33,812)	\$ (44,915)	\$ 11,103	24.7%	\$ (104,054)	\$ (135,819)	\$ 31,765	23.4%	\$ (3,543)
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	\$ (33,812)	\$ (44,915)	\$ 11,103	24.7%	\$ (104,054)	\$ (135,819)	\$ 31,765	23.4%	\$ (3,543)

North Tahoe Event Center

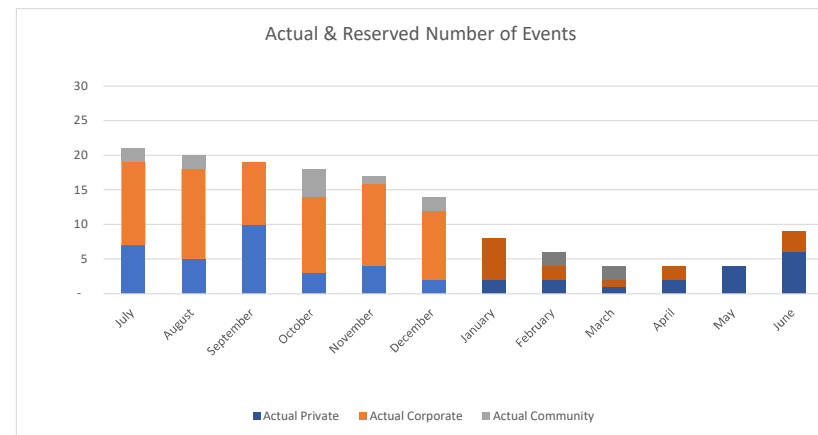
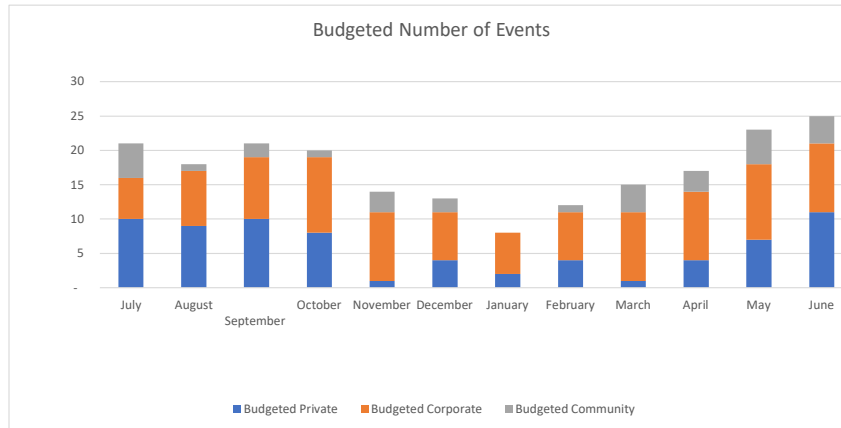
FY 2023-24

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue													
Private	45,600	39,300	45,600	35,900	2,100	8,400	4,200	8,400	2,100	8,400	19,300	49,000	268,300
Corporate	3,620	8,452	9,557	10,171	10,154	4,598	7,912	7,998	10,154	10,654	12,839	12,264	108,373
Community	3,150	1,106	2,213	1,106	2,656	1,771	-	885	3,542	2,656	4,427	4,426	27,938
Budgeted Total Room Rent	52,370	48,858	57,370	47,177	14,910	14,769	12,112	17,283	15,796	21,710	36,566	65,690	404,611
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	8,100	8,100	9,600	8,250	2,350	1,750	750	1,680	2,300	2,380	9,000	11,500	65,760
Budgeted Operating Revenue	60,470	56,958	66,970	55,427	17,260	16,519	12,862	18,963	18,096	24,090	45,566	77,190	470,371
Private	33,455	22,221	45,678	16,300	13,015	5,038	-	-	-	-	-	-	135,706
Corporate	7,277	11,932	6,639	12,685	4,668	6,850	-	-	-	-	-	-	50,050
Community	-	3,825	-	8,135	10,100	10,100	-	-	-	-	-	-	32,160
Actual Total Room Rent	40,732	37,978	52,317	37,120	27,783	21,988	-	-	-	-	-	-	217,916
Program Revenue	-	196	-	-	-	-	-	-	-	-	-	-	196
Ancillary Revenue	20,554	7,374	7,893	15,111	4,259	1,797	-	-	-	-	-	-	56,988
Actual Operating Revenue	61,286	45,548	60,209	52,231	32,041	23,785	-	-	-	-	-	-	275,100
Variance to Budget	816	(11,410)	(6,761)	(3,196)	14,781	7,266	(12,862)	(18,963)	(18,096)	(24,090)	(45,566)	(77,190)	(195,271)
# Events													
Budgeted Private	10	9	10	8	1	4	2	4	1	4	7	11	71
Budgeted Corporate	6	8	9	11	10	7	6	7	10	10	11	10	105
Budgeted Community	5	1	2	1	3	2	-	1	4	3	5	4	31
	21	18	21	20	14	13	8	12	15	17	23	25	207
Actual Private	7	5	10	3	4	2	-	-	-	-	-	-	31
Actual Corporate	12	13	9	11	12	10	-	-	-	-	-	-	67
Actual Community	2	2	-	4	1	2	-	-	-	-	-	-	11
	21	20	19	18	17	14	-	-	-	-	-	-	109





* Program & Recreation events reporting to be forthcoming





Fleet & Equipment Support
Statement of Revenues and Expenses
For the Period Ended December 31, 2023

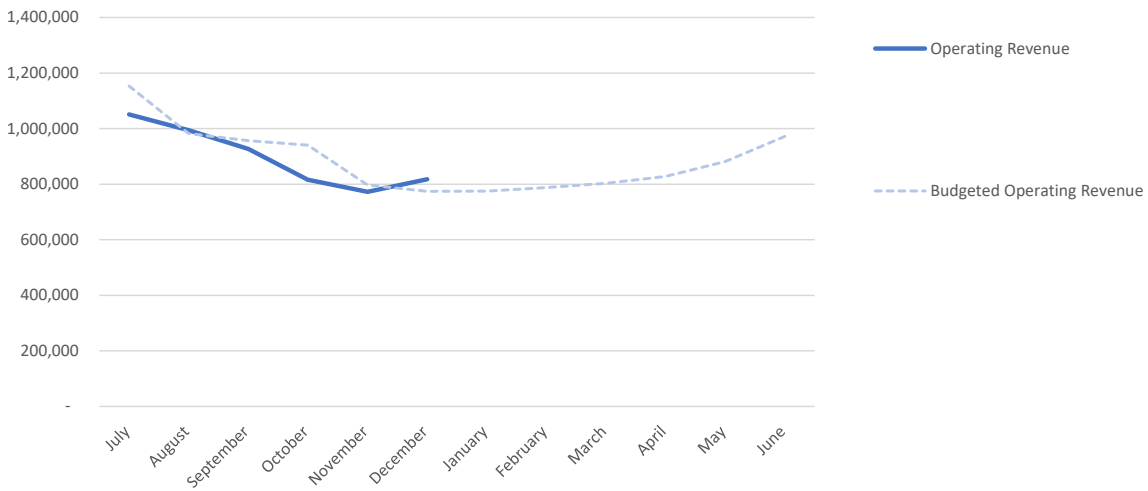
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
Operations									
Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Total Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Salaries and Wages	\$ (11,168)	\$ (8,653)	\$ (2,515)	-29.1%	\$ (68,828)	\$ (54,659)	\$ (14,169)	-25.9%	\$ (76,424)
Employee Benefits	(5,969)	(4,868)	(1,101)	-22.6%	(37,531)	(30,749)	(6,782)	-22.1%	(40,079)
Outside Services/Contractual	(1,417)	(150)	(1,267)	-844.7%	(4,050)	(8,060)	4,010	49.8%	(2,751)
Utilities	(227)	(511)	284	55.6%	(4,436)	(2,441)	(1,995)	-81.7%	(2,231)
Other Operating Expenses	(15,597)	(10,100)	(5,497)	-54.4%	(80,696)	(137,150)	56,454	41.2%	(81,111)
Insurance	(5,436)	(4,942)	(494)	-10.0%	(33,065)	(29,653)	(3,412)	-11.5%	(30,530)
Internal Expense	(137)	(137)	-	0.0%	(839)	(822)	(17)	-2.1%	(807)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	(12,902)	(14,308)	1,406	9.8%	(66,395)	(85,848)	19,453	22.7%	(80,019)
Total Operating Expense	\$ (52,853)	\$ (43,669)	\$ (9,184)	-21.0%	\$ (295,840)	\$ (349,382)	\$ 53,542	15.3%	\$ (313,952)
Operating Contribution	\$ (52,853)	\$ (43,669)	\$ (9,184)	-21.0%	\$ (295,840)	\$ (349,382)	\$ 53,542	15.3%	\$ (313,952)
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	59,273	59,273	-	0.0%	355,637	355,637	-	0.0%	350,665
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	\$ 6,420	\$ 15,604	\$ (9,184)	-58.9%	\$ 59,797	\$ 6,255	\$ 53,542	856.0%	\$ 36,713
Non-Operations									
Property Tax Revenue	\$ 35,417	\$ 35,417	\$ -	0.0%	\$ 212,500	\$ 212,500	\$ -	0.0%	\$ -
Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Interest	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	-	-	-	0.0%	1	-	1	100.0%	-
Income(Loss)	\$ 41,837	\$ 51,021	\$ (9,184)	-18.0%	\$ 272,298	\$ 218,755	\$ 53,543	24.5%	\$ 36,713
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	\$ 41,837	\$ 51,021	\$ (9,184)	-18.0%	\$ 272,298	\$ 218,755	\$ 53,543	24.5%	\$ 36,713
Earnings Before Interest, Depreciation & Amortization	\$ 54,739	\$ 65,329	\$ (10,590)	-16.2%	\$ 338,693	\$ 304,603	\$ 34,090	11.2%	\$ 116,732



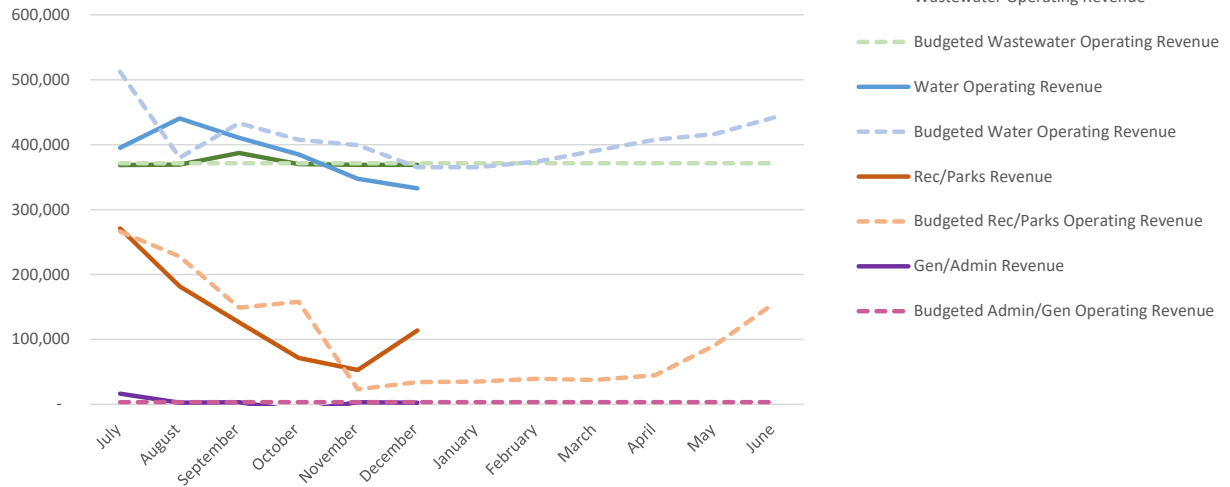
**General & Administrative Support
Statement of Revenues and Expenses
For the Period Ended December 31, 2023**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
Operations									
Operating Revenue	\$ 2,404	\$ 3,367	\$ (963)	-28.6%	\$ 17,335	\$ 20,199	\$ (2,864)	-14.2%	\$ 38,596
Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Total Operating Revenue	\$ 2,404	\$ 3,367	\$ (963)	-28.6%	\$ 17,335	\$ 20,199	\$ (2,864)	-14.2%	\$ 38,596
Salaries and Wages	\$ (186,625)	\$ (171,358)	\$ (15,267)	-8.9%	\$ (1,163,229)	\$ (1,091,684)	\$ (71,545)	-6.6%	\$ (1,078,639)
Employee Benefits	(74,031)	(94,714)	20,683	21.8%	(433,056)	(554,251)	121,195	21.9%	(383,195)
Outside Services/Contractual	(44,668)	(50,418)	5,750	11.4%	(330,873)	(422,774)	91,901	21.7%	(312,889)
Utilities	(7,657)	(12,236)	4,579	37.4%	(51,970)	(61,502)	9,532	15.5%	(45,048)
Other Operating Expenses	(36,602)	(46,800)	10,198	21.8%	(207,965)	(324,977)	117,012	36.0%	(218,304)
Insurance	(7,025)	(7,108)	83	1.2%	(42,150)	(42,647)	497	1.2%	(30,630)
Internal Expense	(13,331)	(10,531)	(2,800)	-26.6%	(50,533)	(40,803)	(9,730)	-23.8%	(36,505)
Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
Depreciation	(2,577)	(2,781)	204	7.3%	(14,767)	(16,686)	1,919	11.5%	(10,720)
Total Operating Expense	\$ (372,516)	\$ (395,946)	\$ 23,430	5.9%	\$ (2,294,543)	\$ (2,555,324)	\$ 260,781	10.2%	\$ (2,115,930)
Operating Contribution	\$ (370,112)	\$ (392,579)	\$ 22,467	5.7%	\$ (2,277,208)	\$ (2,535,125)	\$ 257,917	10.2%	\$ (2,077,334)
Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
Operating Income(Loss)	\$ (370,112)	\$ (392,579)	\$ 22,467	5.7%	\$ (2,277,208)	\$ (2,535,125)	\$ 257,917	10.2%	\$ (2,077,334)
Non-Operations									
Property Tax Revenue	\$ 127,083	\$ 127,083	\$ -	0.0%	\$ 762,500	\$ 762,500	\$ -	0.0%	\$ (192,500)
Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
Interest	4,020	3,750	270	7.2%	66,434	22,500	43,934	195.3%	35,749
Other Non-Op Revenue	1,785	-	1,785	100.0%	4,338	-	4,338	100.0%	4,581
Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
Other Non-Op Expenses	(8,333)	(8,333)	-	0.0%	(50,000)	(50,000)	-	0.0%	(49,000)
Income(Loss)	\$ (245,557)	\$ (270,079)	\$ 24,522	9.1%	\$ (1,493,936)	\$ (1,800,125)	\$ 306,189	17.0%	\$ (2,278,504)
Additional Funding Sources									
Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
Transfers	-	-	-	0.0%	-	-	-	0.0%	-
Balance	\$ (245,557)	\$ (270,079)	\$ 24,522	9.1%	\$ (1,493,936)	\$ (1,800,125)	\$ 306,189	17.0%	\$ (2,278,504)
Earnings Before Interest, Depreciation & Amortization	\$ (242,980)	\$ (267,298)	\$ 24,318	9.1%	\$ (1,479,169)	\$ (1,783,439)	\$ 304,270	17.1%	\$ (2,267,784)

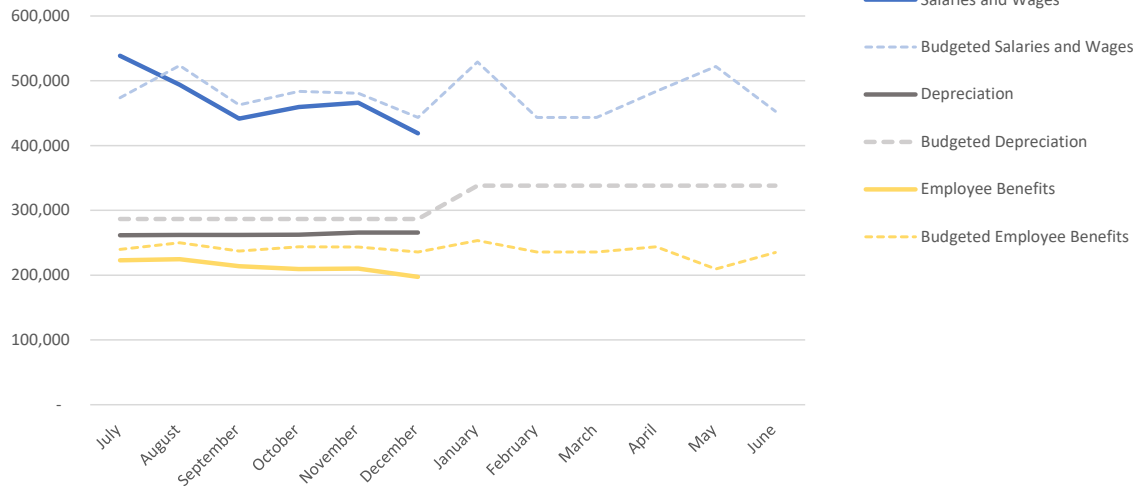
Operating Revenues Year to Date



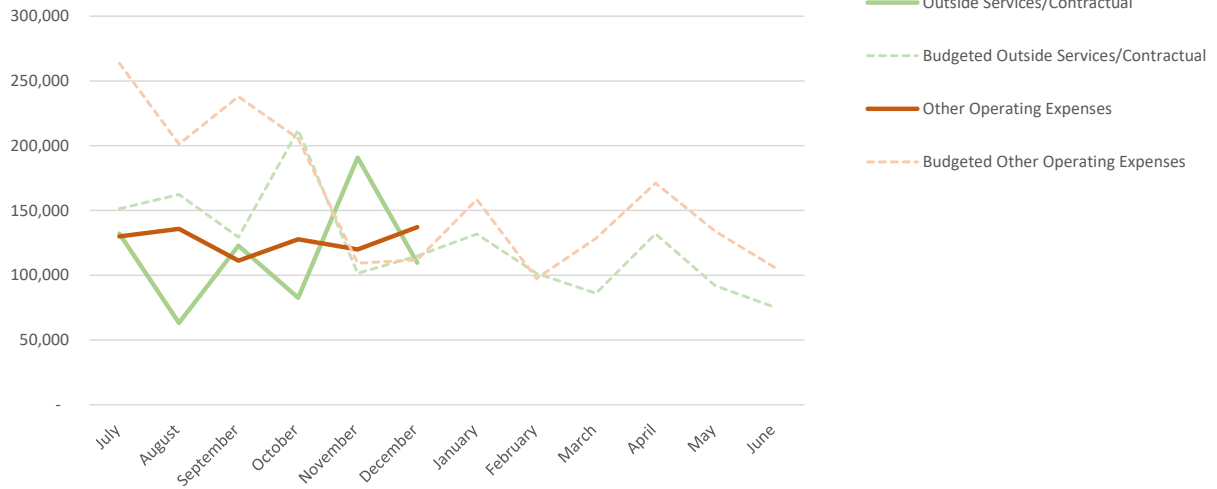
Enterprise Operating Revenues Year to Date



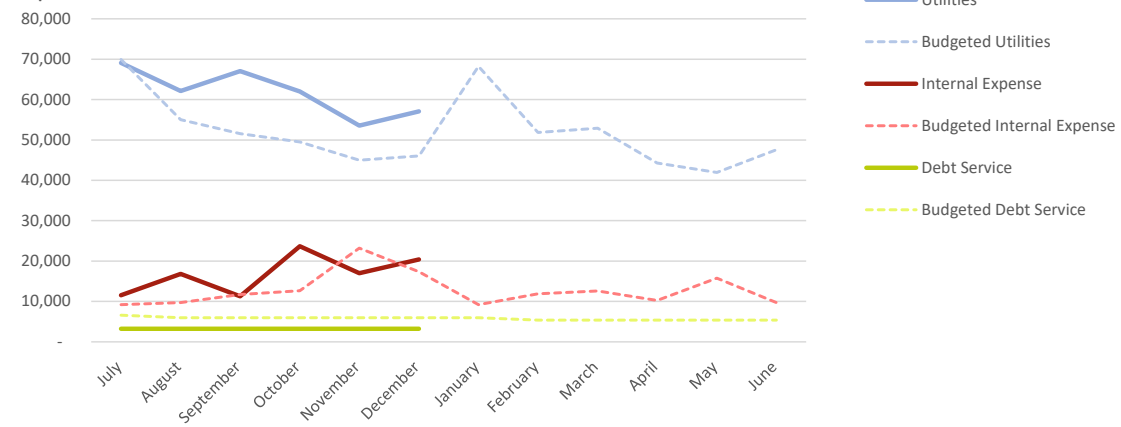
Expenses Year to Date

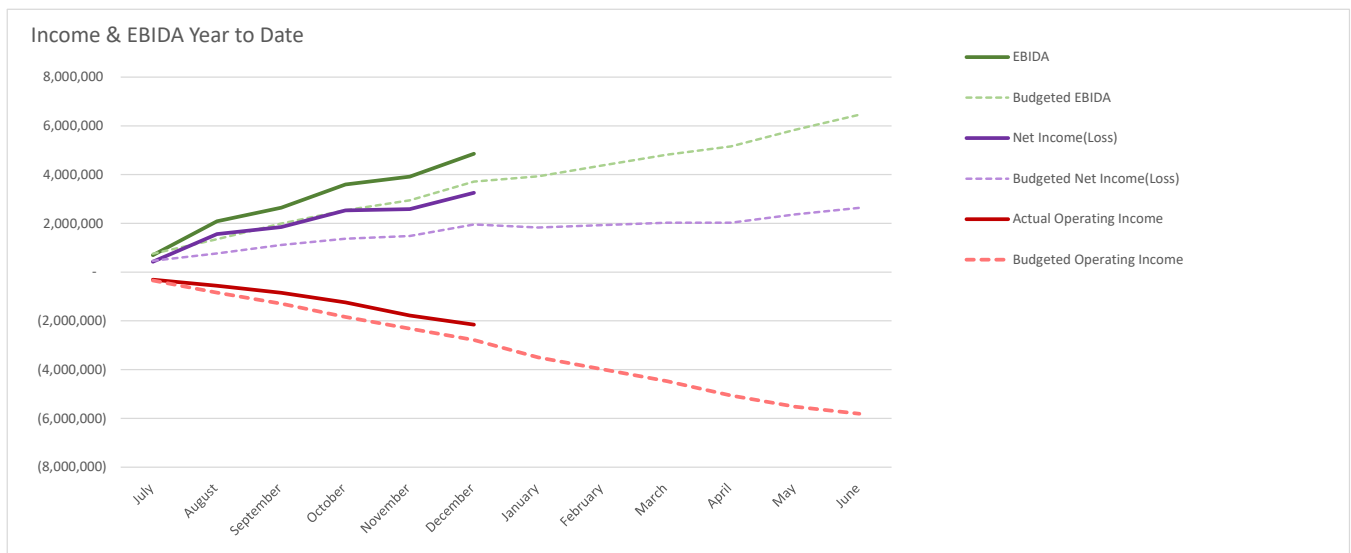
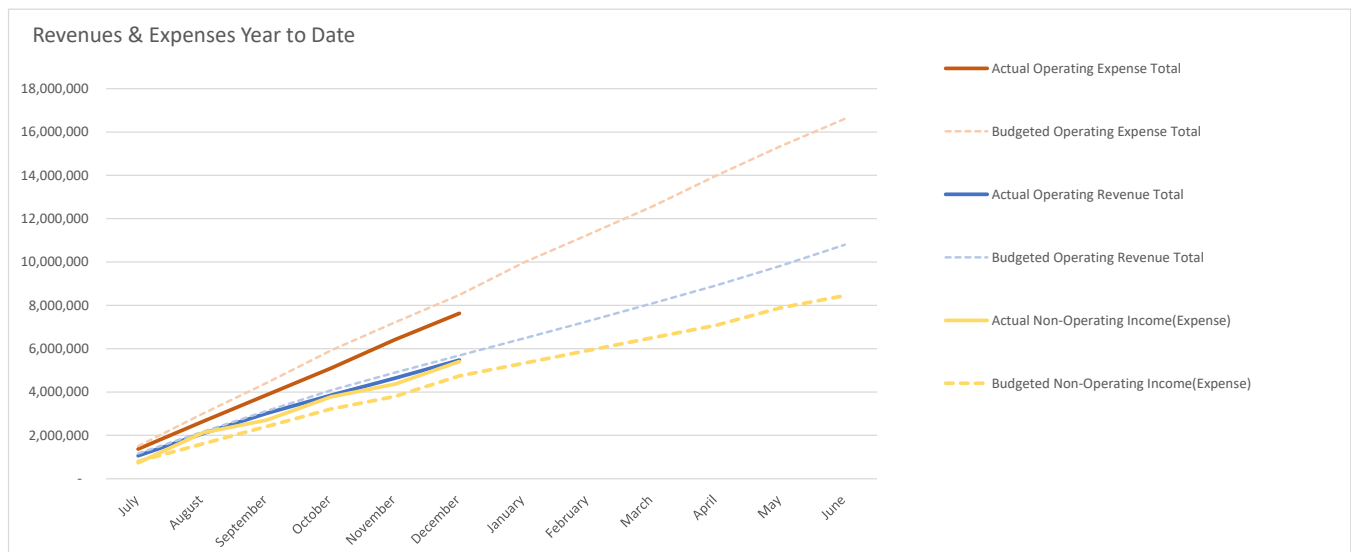


Expenses Year to Date

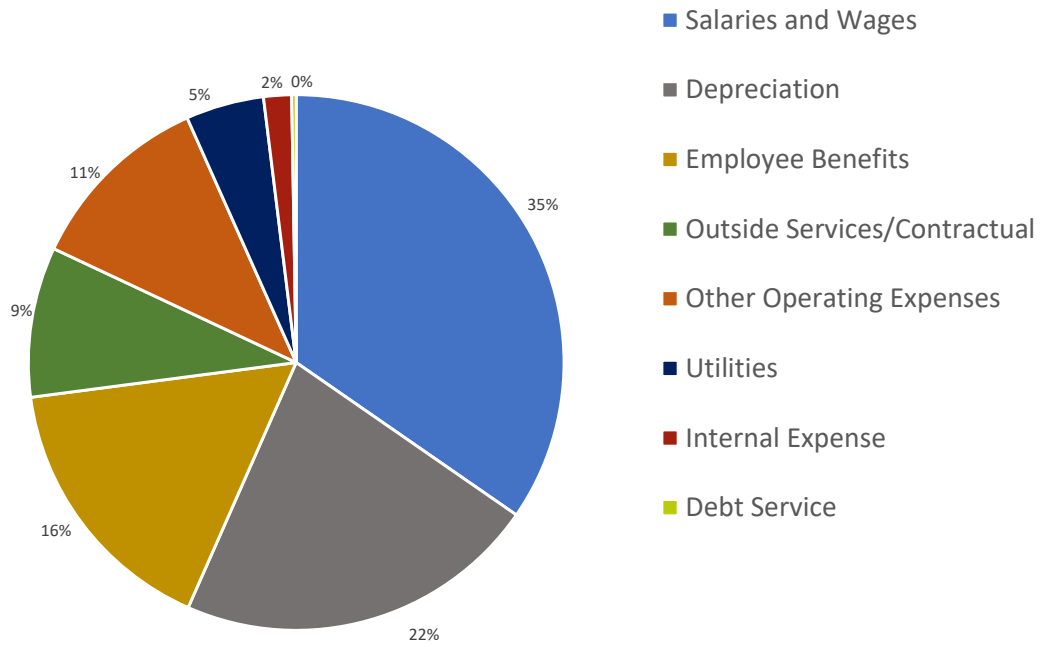


Expenses Year to Date

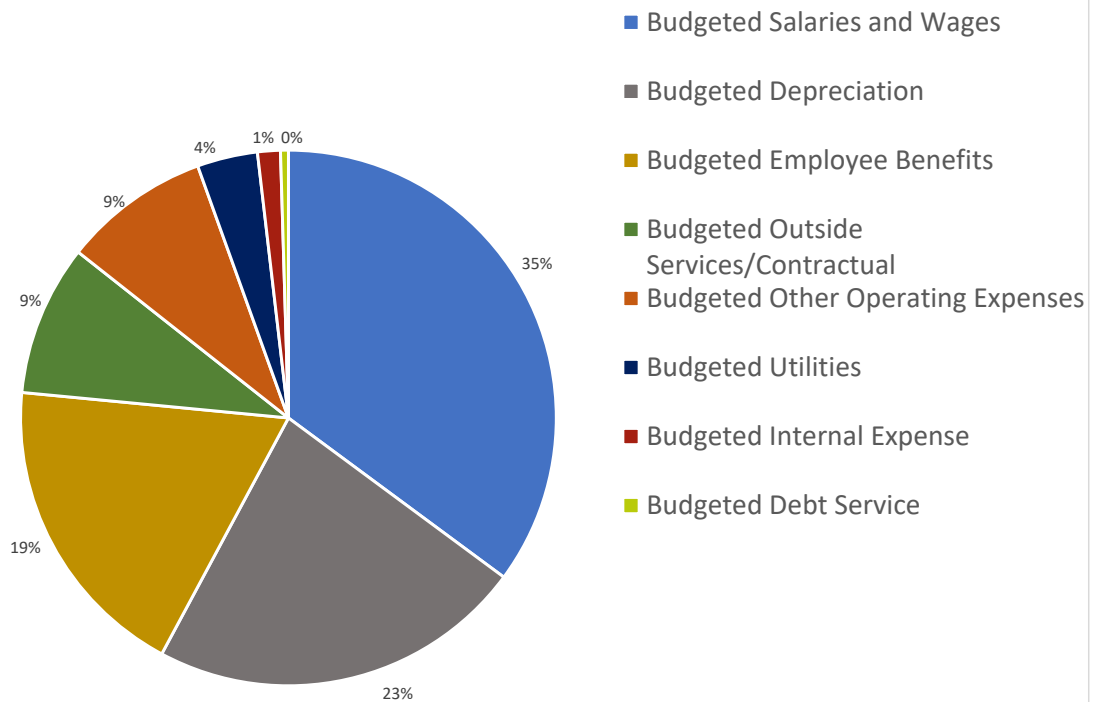




Actual December



Budgeted December



Capital Outlay

Projects In Process

For the Period Ended December 31, 2023

Projects In Process												C = Complete	G = Grant Funded	Grant Amount
For the Period Ended December 31, 2023														
Project Number	Project Description	2024 Adopted Budget	Prior Year Open Project Rollforward	Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves					
						Actual	Encumbered	(Over) Under Budget						
Administration & Base														
2401-0000	Base Administration Building Improvements	\$ 25,000	\$ -	\$ -	25,000	\$ 110	\$ -	\$ 24,890						
2402-0000	Operations Office Reconfiguration	50,000	-	-	50,000	36,564	137	13,298						
2151-0000	Master Plan: Corporation Yard Layout	200,000	-	-	200,000	-	-	200,000						
2403-0000	Administration Building Roof Improvements **	40,000	-	-	40,000	426	-	39,574						
2405-0000	Base Facility Detention Pond Fencing	25,000	-	-	25,000	1,618	-	23,382						
2406-0000	Pavement Maintenance Plan - Engineering	60,000	-	-	60,000	41,421	3,883	14,697						
2450-0011	Pavement Maintenance - Slurry Seal	30,000	-	-	30,000	37,176	-	(7,176)	(7,176)	C				
2407-0000	Electric Vehicle Charging Station	30,000	-	-	30,000	-	-	30,000						
2415-0000	Server and Network Equipment Replacement	50,000	-	-	50,000	7,826	9,498	32,676						
Total Administration Purchases		\$ 510,000	\$ -	\$ -	\$ 510,000	\$ 125,141	\$ 13,517	\$ 371,342	\$ (7,176)					
Fleet														
2320-0000	#78 Air Compressor*	\$ 15,000	\$ 26,000	\$ -	\$ 41,000	\$ 35,870	\$ -	\$ 5,130	\$ 5,130	C				
2420-0000	Pavement Saw Slurry Vacuum	15,000	-	-	15,000	12,850	-	2,150	2,150	C				
2422-0000	Snow Removal MultiPurpose Tractor	200,000	-	-	200,000	194,763	-	5,237	5,237	C				
2423-0000	Mid-Size Loader	325,000	-	-	325,000	15,698	282,430	26,872						
2430-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra	75,000	-	-	75,000	-	61,445	13,555						
2431-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra	75,000	-	-	75,000	-	61,445	13,555						
2432-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra	75,000	-	-	75,000	-	61,445	13,555						
2433-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra	75,000	-	-	75,000	-	61,445	13,555						
2434-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra	75,000	-	-	75,000	-	61,445	13,555						
2435-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra	75,000	-	-	75,000	-	61,445	13,555						
Total Fleet Purchases		\$ 1,005,000	\$ 26,000	\$ -	\$ 1,031,000	\$ 259,181	\$ 651,100	\$ 120,720	\$ 12,518					
Wastewater														
Packaged Satellite Sewer Pump Station Improvements Project S-														
2244-0000	1, S-2, N-2, D-2, D-5, S-3*	\$ -	\$ 949,165	\$ 70,000	\$ 1,019,165	\$ 912,150	\$ 139,378	\$ (32,363)						
2440-0000	Lower Lateral CIPP Rehabilitation	70,000	-	-	70,000	-	-	70,000						
2441-0000	Sewer Force Main Improvements	70,000	-	-	70,000	-	-	70,000						
2442-0000	Lower Lateral Replacement	70,000	-	(70,000)	-	-	-	-						
2443-0000	Sewer Collection System Improvements	70,000	-	-	70,000	55,352	-	14,648						
2444-0000	Gravity Main Rehabilitation and Replacement **	100,000	-	-	100,000	-	-	100,000						
2445-0000	Sewage Export System Inspection/Analysis Predesign **	150,000	-	-	150,000	-	-	150,000						
2446-0000	Satellite PS Rehabilitation Design	200,000	-	-	200,000	38,095	33,230	128,676						
2447-0000	N-3, C-2, D-4 Satellite PS Improvements Project**	50,000	-	-	50,000	-	-	50,000						
2448-0000	Easement Clearing (location TBD)	65,000	-	-	65,000	12,041	-	52,959						
2449-0000	SCADA Infrastructure Improvements	120,000	-	-	120,000	-	-	120,000						
2451-0000	CCTV Push Camera	20,000	-	-	20,000	21,226	-	(1,226)						
2452-0000	Sewage Pump Station Improvements	25,000	-	-	25,000	-	19,549	5,451						
2450-0021	Pavement Maintenance - Slurry Seal	20,000	-	-	20,000	16,740	-	3,260	3,260	C				
Total Wastewater Purchases		\$ 1,030,000	\$ 949,165	\$ -	\$ 1,979,165	\$ 1,055,603	\$ 192,156	\$ 731,406	\$ 3,260					

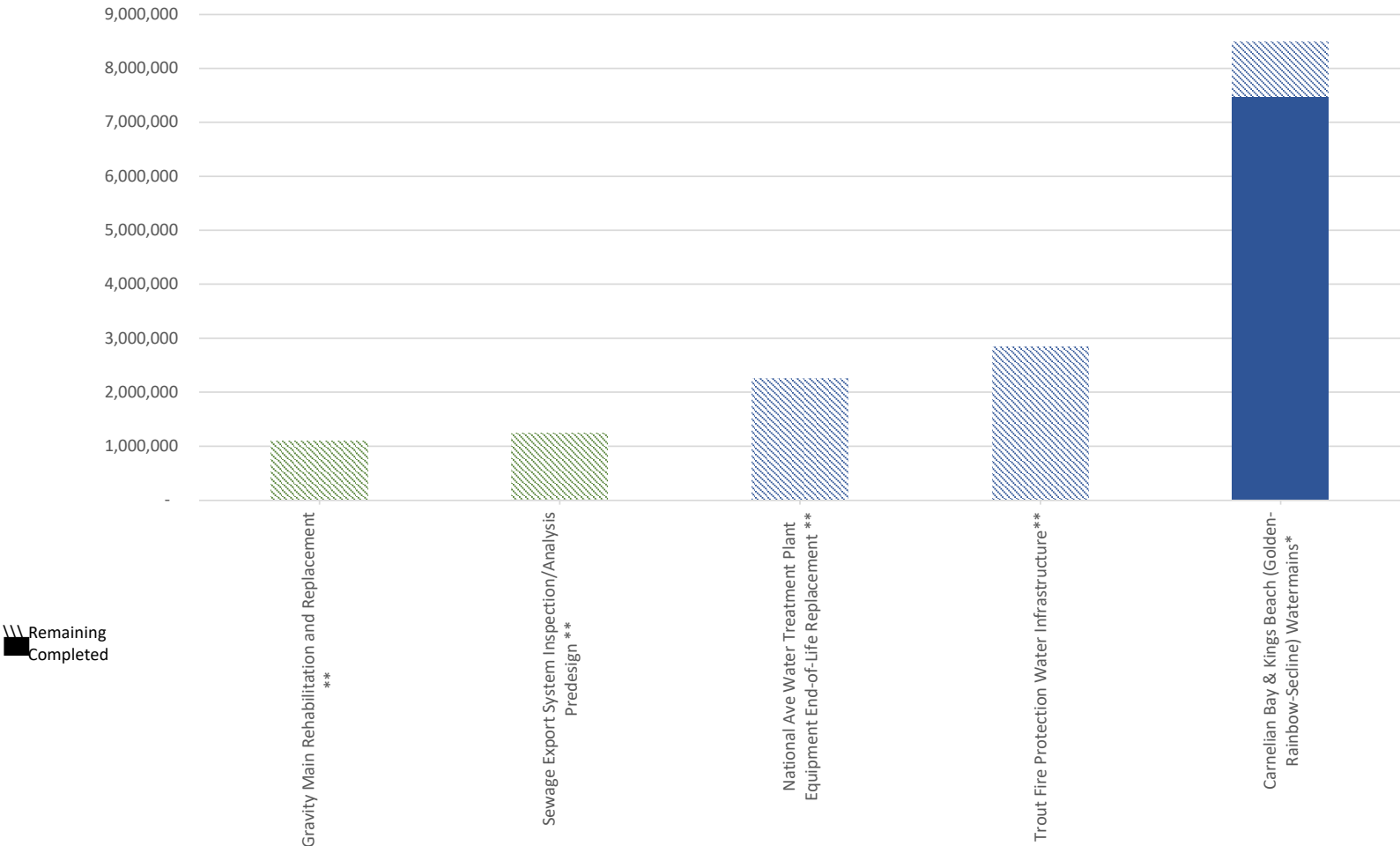
Capital Outlay

Projects In Process

For the Period Ended December 31, 2023

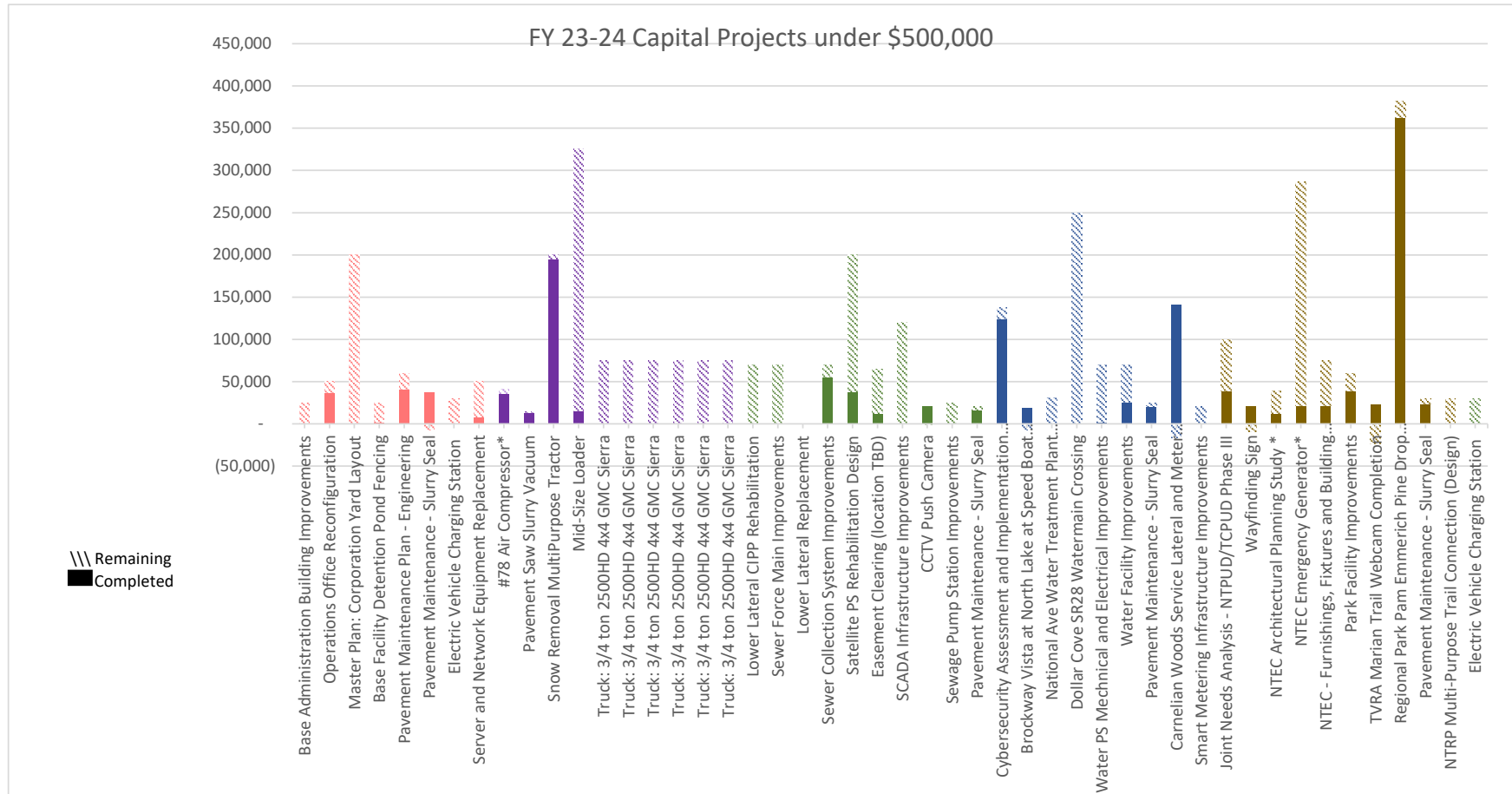
Capital Budget											
Projects In Process											
For the Period Ended December 31, 2023											
Project Number	Project Description	2024 Adopted Budget	Prior Year Open Project Rollforward	Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Complete G = Grant Funded	Grant Amount
						Actual	Encumbered	(Over) Under Budget			
Water											
2260-0000	Cybersecurity Assessment and Implementation Phase I*	\$ -	\$ 137,380	\$ -	\$ 137,380	\$ 124,008	\$ 9,428	\$ 3,944			
2361-0000	Brockway Vista at North Lake at Speed Boat Watermain*	-	12,059	-	12,059	19,013	-	(6,954)		G	
2362-0000	National Ave Water Treatment Plant Programmable Logical Carnelian Bay & Kings Beach (Golden-Rainbow-Secline)	-	30,860	-	30,860	-	30,860	-			
2264-0000	Watermains*	2,466,000	1,341	-	2,467,341	1,459,170	888,894	119,276			
2460-0000	Dollar Cove SR28 Watermain Crossing	250,000	-	-	250,000	290	-	249,710			
	National Ave Water Treatment Plant Equipment End-of-Life Replacement **	150,000	-	-	150,000	-	-	150,000			
2465-0000	Trout Fire Protection Water Infrastructure**	50,000	-	-	50,000	861	-	49,139			
2470-0000	Water PS Mechanical and Electrical Improvements	70,000	-	-	70,000	1,654	57,860	10,486			
2471-0000	Water Facility Improvements	70,000	-	-	70,000	25,334	57,670	(13,004)			
2450-0031	Pavement Maintenance - Slurry Seal	25,000	-	-	25,000	20,088	-	4,912	4,912	C	
2461-0000	Carnelian Woods Service Lateral and Meter Replacement	125,000	-	-	125,000	141,438	12,000	(28,438)			
2462-0000	Smart Metering Infrastructure Improvements	20,000	-	-	20,000	-	-	20,000			
Total Water Purchases		\$ 3,226,000	\$ 181,640	\$ -	\$ 3,407,640	\$ 1,791,857	\$ 1,056,713	\$ 559,070	\$ 4,912		
Recreation and Parks											
2481-0000	Joint Needs Analysis - NTPUD/TCPUD Phase III	\$ 100,000	\$ -		\$ 100,000	\$ 39,227	\$ 44,241	\$ 16,533		#	\$ 50,000
1623-0000	Wayfinding Sign	-	11,941	-	11,941	21,212	4,745	(14,015)		G	13,169
2040-PLC	Wayfinding and Destination Signage Project * **	50,000	19,894	-	69,894	-	26,889	43,006		G	69,894
2280-WEBEC	TVRA Marian Trail Webcam Completion	-	-		-	23,130	-	(23,130)		C	
2284-0000	NTEC Architectural Planning Study *	78,185	(38,624)	-	39,561	12,672	-	26,889			
2392-0000	Regional Park Tennis/Pickleball Court Reconstruction*	2,792,715	(791,815)	-	2,000,900	1,792,866	54,549	153,485		G	750,000
2192-0000	NTEC Emergency Generator*	275,000	11,176	-	286,176	21,203	6,840	258,133		G	188,406
2490-0000	NTEC - Furnishings, Fixtures and Building Improvements	75,000	-	-	75,000	21,277	-	53,723			
2482-0000	Park Facility Improvements	60,000	-	-	60,000	39,224	-	20,776			
2281-0000/1PLC	Regional Park Pam Emmerich Pine Drop Trailhead Project*	430,000	(47,566)	-	382,434	362,587	14,004	5,843		G	241,901
2450-0043	Pavement Maintenance - Slurry Seal	30,000	-	-	30,000	23,436	-	6,564	6,564	C	
2484-0000	NTRP Multi-Purpose Trail Connection (Design)	30,000	-	-	30,000	331	-	29,669			
2485-0000	Electric Vehicle Charging Station	30,000	-	-	30,000	-	-	30,000			
Total Recreation and Parks Purchases		\$ 3,950,900	\$ (834,994)	\$ -	\$ 3,115,906	\$ 2,357,164	\$ 151,266	\$ 607,475	\$ 6,564		
* Project carry-over from Prior Year											
** Multi-year encumbrance - on 5 year CIP											
# Non-grant cost reimbursement											
Administration & Base											
	Fleet	\$ 510,000	\$ -	\$ -	\$ 510,000	\$ 125,141	\$ 13,517	\$ 371,342	\$ (7,176)		
	Wastewater	1,005,000	26,000	-	1,031,000	259,181	651,100	120,720	12,518		
	Water	1,030,000	949,165	-	1,979,165	1,055,603	192,156	731,406	3,260		
	Recreation and Parks	3,226,000	181,640	-	3,407,640	1,791,857	1,056,713	559,070	4,912		
	Total Capital Expenditures	3,950,900	(834,994)	-	3,115,906	2,357,164	151,266	607,475	6,564		
		\$ 9,721,900	\$ 321,811	\$ -	\$ 10,043,711	\$ 5,588,946	\$ 2,064,752	\$ 2,390,014	\$ 20,078		

Multi-Year Capital Projects \$1M and Above



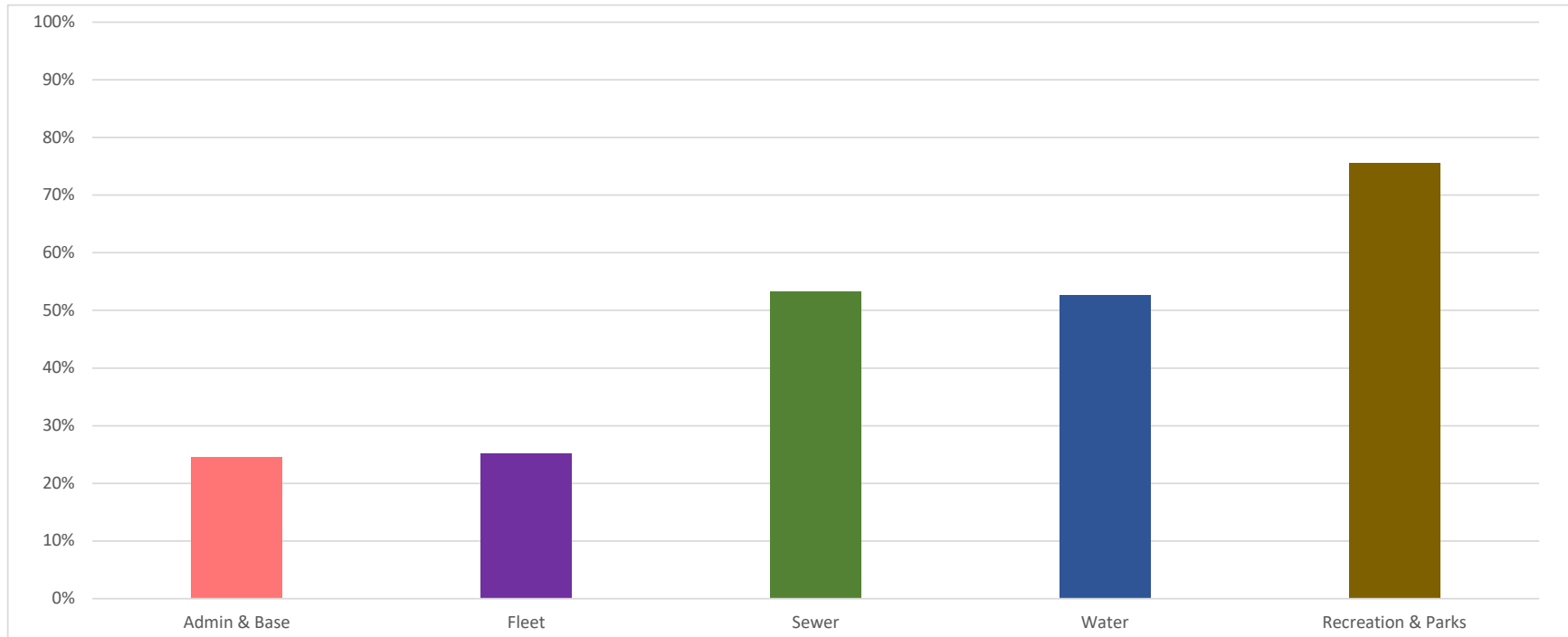






Capital Projects Expended by Enterprise as % of Current Year Budget for Enterprise

Total \$ 510,000 \$ 1,031,000 \$ 1,979,165 \$ 3,407,640 \$ 3,115,906





Consolidated Balance Sheet
For the Period Ended December 31, 2023

ASSETS

Current Assets

Cash & Cash Equivalents
Investments
Due (To)/From Other Fund
Accounts Receivable
Inventory
Deposits and Prepaid Expenses

Total Current Assets

Restricted Assets

Cash & Cash Equivalents
Accounts Receivable
Deposits and Prepaid Expenses

Total Restricted Assets

Non-Current Assets

Subscription Asset
Accumulated Amortization

Net Subscription Asset (New GASB 96)

Property, Plant & Equipment

Work in Process
Land
Property Rights
Buildings and Improvements
Vehicles and Equipment
Furniture and Office Equipment
Water System
Sewer System
Subtotal - Property, Plant & Equipment
Accumulated Depreciation

Net Property, Plant & Equipment

DEFERRED OUTFLOWS OF RESOURCES

TOTAL ASSETS & DEFERRED OUTFLOWS

	Current Month	Prior Month	FYE 2023
\$	5,899,937	\$ 6,742,472	\$ 12,513,294
	1,566,264	1,326,395	902,842
	-	-	-
	4,387,670	3,797,410	1,304,459
	168,443	168,443	168,443
	181,029	227,574	613,617
\$	12,203,342	\$ 12,262,293	\$ 15,502,654
\$	420,019	\$ 420,019	\$ 420,019
	1,364,880	1,268,954	1,914,317
	-	-	-
\$	1,784,898	\$ 1,688,972	\$ 2,334,336
\$	520,859	\$ 520,859	\$ 520,859
	(127,154)	(127,154)	(127,154)
\$	393,705	\$ 393,705	\$ 393,705
\$	14,646,057	\$ 14,378,489	\$ 9,475,865
	7,123,368	7,123,368	7,123,368
	15,237	15,237	15,237
	28,033,527	28,033,527	27,864,845
	8,408,444	8,408,444	8,164,962
	1,886,358	1,886,358	1,886,358
	39,168,012	39,168,012	39,147,924
	41,036,492	41,036,492	41,036,492
	140,317,497	140,049,928	134,715,052
	(70,237,781)	(69,972,054)	(68,658,372)
\$	70,079,715	\$ 70,077,874	\$ 66,056,680
\$	1,510,207	\$ 1,510,207	\$ 1,510,207
\$	85,971,868	\$ 85,933,051	\$ 85,797,582

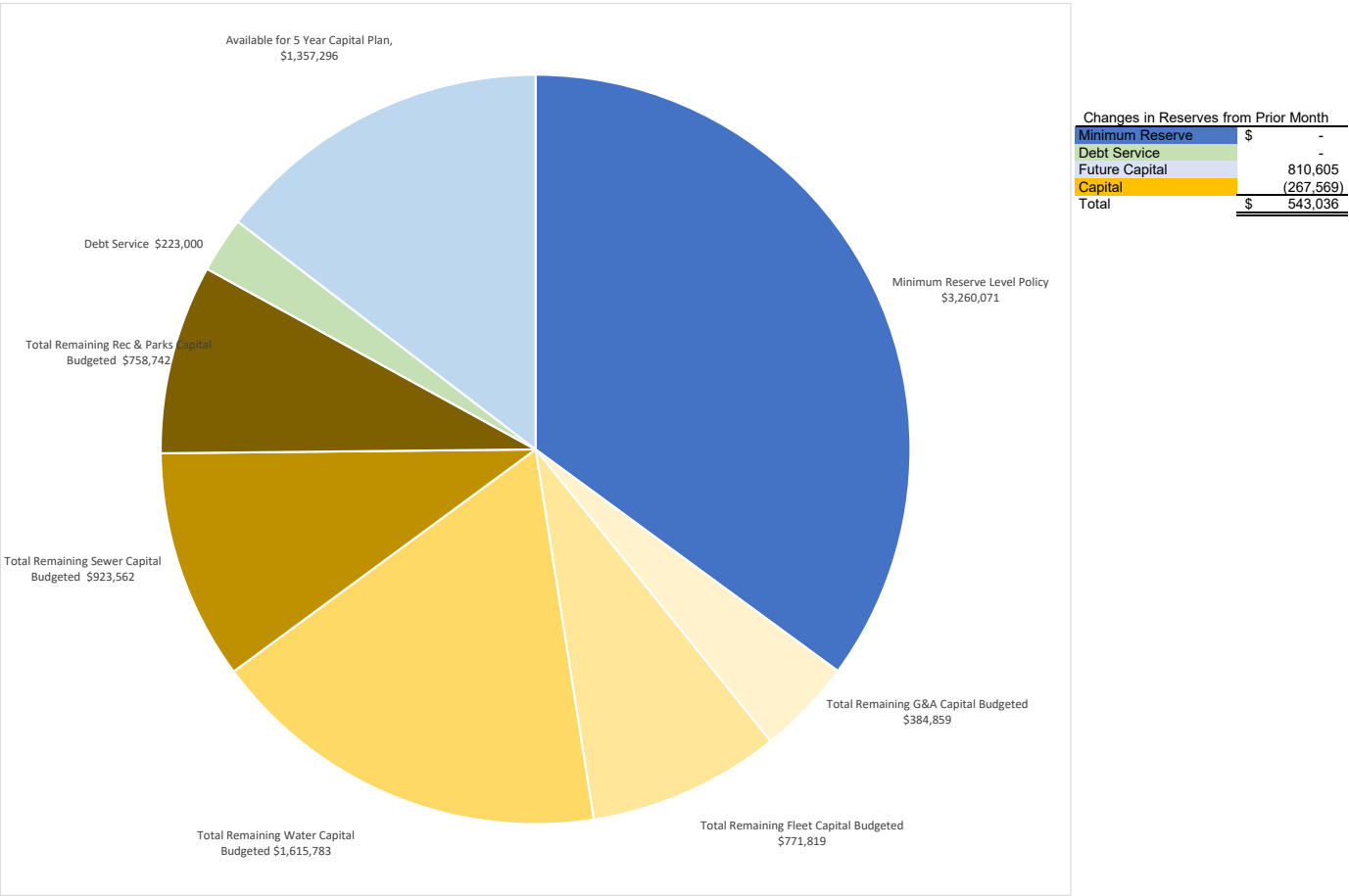


Consolidated Balance Sheet
For the Period Ended December 31, 2023

	Current Month	Prior Month	FYE 2023
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 768,857	\$ 1,063,232	\$ 3,176,340
Deferred Revenue	184,231	526,956	560,895
Compensated Absences Payable	765,653	779,987	712,749
Accrued Liabilities	788,990	739,545	754,397
Current Portion of Long-Term Debt	400,477	400,477	400,477
	<u>2,908,209</u>	<u>3,510,197</u>	<u>5,604,857</u>
Current Liabilities (Payable from Restricted Assets)			
Deferred Grant Revenue	\$ -	\$ -	\$ -
Accounts Payable	-	-	-
Total Current Liabilities	\$ 2,908,209	\$ 3,510,197	\$ 5,604,857
Non-Current Liabilities			
Long-Term Debt, Net of Current Portion	\$ 862,211	\$ 862,211	\$ 1,060,492
Net Pension Liability	324,699	324,699	324,699
Total Long Term Liabilities	\$ 1,186,910	\$ 1,186,910	\$ 1,385,191
DEFERRED INFLOWS OF RESOURCES	\$ 102,597	\$ 102,597	\$ 102,597
NET POSITION			
Net Investment in Capital Assets (Net of Debt)	\$ 68,817,027	\$ 68,815,186	\$ 64,595,711
Debt Services	445,936	445,936	445,936
Net Restricted Assets	1,784,898	1,688,972.40	2,334,336.12
Unrestricted	7,657,075	7,754,842	5,871,349
Current Year Income / (Loss)	3,069,215	2,428,411	5,457,605
Balance	\$ 81,774,152	\$ 81,133,348	\$ 78,704,937
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 85,971,868	\$ 85,933,051	\$ 85,797,582
Ratios	Median	NTPUD	FYE 2023
Days in Cash (Cash/Operating Expenses less Depreciation)	296	188	
Days of Working Capital (Reserves/Operating Expenses less Depreciation)	92	287	
Debt Ratio (Total Liabilities/Total Assets)	36%	5%	8%
Return on Assets (Net Income/Total Assets)	2.5%	6.5%	6.5%
Debt Service Coverage Ratio	1.3		
Reserves			
Unrestricted Reserves	\$ 9,295,133	\$ 8,752,097	\$ 9,897,796
Minimum Reserve Level Policy	(3,260,071)	(3,057,239)	(3,057,239)
Available for Investment	\$ 6,035,061	\$ 5,694,857	\$ 6,840,557
Additional FY 2024 EBIDA	2,549,108		
Total Available	\$ 8,584,169		
Total Remaining FY 2024 Capital Budgeted	(4,474,843)		
Debt Service	\$ (223,000)		
Unbudgeted	\$ 3,886,326		

North Tahoe Public Utility District
As Of 12/31/2023

Total Reserve Funds of \$9,295,132 of which \$3,260,071 is Restricted as Minimum Reserve



Total Remaining Capital Budgeted is in reference to current year budget

NTPUD (consolidated)
Statement of Cash Flows
For the Period Ended December 31, 2023
(In Thousands)

	<u>Current Month</u>	<u>Year-to Date</u>
Operating Activities		
Net Income (Loss)	\$640,803	\$3,069,216
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	265,727	1,579,409
Net changes in operating assets and liabilities:		
(Increase)/Decrease Account Receivables	(590,259)	(3,083,211)
(Increase)/Decrease Inventories	-	-
(Increase)/Decrease Deposits & Prepaid expenses	46,545	432,588
(Increase)/Decrease Deferred Outflows	-	-
(Decrease)/Increase Payables & Accrued Liabilities	(601,987)	(2,696,660)
(Decrease)/Increase Deferred Grant Revenue	-	-
(Decrease)/Increase in Deferred Inflows	-	-
Net Cash Provided (Used) by operating activities	(239,171)	(698,658)
Investing Activities		
Change in Restricted Assets	(95,926)	549,438
Net Purchases of property, plant and equipment	(267,569)	(5,602,444)
Net Cash Provided (Used) by investing activities	(363,495)	(5,053,007)
Financing Activities		
Change in Capital Loan	-	(198,270)
Change in Net Pension Liability	-	-
Net Cash Provided (Used) by financing activities	-	(198,270)
Net increase/(decrease) in cash and cash equivalents	(602,665)	(5,949,935)
Cash and Equivalents at beginning of period	8,068,866	13,416,136
Cash and Equivalents at end of period	\$7,466,201	\$7,466,201



Division Balance Sheet
For the Period Ended December 31, 2023

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	Base	General & Administrative	General & Administrative and Base	Total
ASSETS								
Current Assets								
Cash & Cash Equivalents	\$ -	\$ 445,936	\$ 14,278	\$ -	\$ -	\$ 5,439,722	\$ 5,439,722	\$ 5,899,937
Investments	-	-	-	-	-	1,566,264	1,566,264	1,566,264
Due (To)/From Other Fund	2,219,448	3,052,152	175,409	635,030	433,626	(6,515,666)	(6,082,040)	-
Accounts Receivable	36,714	91,668	523,947	-	-	3,735,340	3,735,340	4,387,670
Inventory	168,443	-	-	-	-	-	-	168,443
Deposits and Prepaid Expenses	-	-	17,542	-	-	163,486	163,486	181,029
Total Current Assets	\$ 2,424,604	\$ 3,589,757	\$ 731,177	\$ 635,030	\$ 433,626	\$ 4,389,147	\$ 4,822,773	\$ 12,203,342
Restricted Assets								
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,019	\$ 420,019	\$ 420,019
Accounts Receivable	-	46,659	1,312,221	-	-	6,000	6,000	1,364,880
Deposits and Prepaid Expenses	-	-	-	-	-	-	-	-
Total Restricted Assets	\$ -	\$ 46,659	\$ 1,312,221	\$ -	\$ -	\$ 426,019	\$ 426,019	\$ 1,784,898
Non-Current Assets								
Subscription Asset	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520,859	\$ 520,859	\$ 520,859
Accumulated Amortization	-	-	-	-	-	(127,154)	(127,154)	(127,154)
Net Subscription Asset (New GASB 96)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 393,705	\$ 393,705	\$ 393,705
Property, Plant & Equipment								
Work in Process	\$ 1,938,981	\$ 8,724,992	\$ 3,873,629	\$ 15,699	\$ -	\$ 92,757	\$ 92,757	\$ 14,646,057
Land	86,310	772,058	6,265,000	-	-	-	-	7,123,368
Property Rights	7,237	8,000	-	-	-	-	-	15,237
Buildings and Improvements	8,239,025	-	19,569,060	-	-	225,442	225,442	28,033,527
Vehicles and Equipment	5,806,355	285,750	817,577	1,498,762	-	-	-	8,408,444
Furniture and Office Equipment	925,994	35,919	843,687	-	-	80,758	80,758	1,886,358
Water System	-	39,168,012	-	-	-	-	-	39,168,012
Sewer System	41,036,492	-	-	-	-	-	-	41,036,492
Subtotal - Property, Plant & Equipment	58,040,395	48,994,732	31,368,953	1,514,460	-	398,957	398,957	140,317,497
Accumulated Depreciation	(34,224,803)	(21,842,760)	(13,404,019)	(703,609)	-	(62,591)	(62,591)	(70,237,781)
Net Property, Plant & Equipment	\$ 23,815,592	\$ 27,151,972	\$ 17,964,935	\$ 810,851	\$ -	\$ 336,366	\$ 336,366	\$ 70,079,715
DEFERRED OUTFLOWS OF RESOURCES	\$ 60,750	\$ 337,412	\$ 238,372	\$ 8,384	\$ -	\$ 865,288	\$ 865,288	\$ 1,510,207
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 26,300,946	\$ 31,125,800	\$ 20,246,705	\$ 1,454,265	\$ 433,626	\$ 6,410,526	\$ 6,844,152	\$ 85,971,868



Division Balance Sheet
For the Period Ended December 31, 2023

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	Base	General & Administrative	General & Administrative and Base	Total
LIABILITIES								
Current Liabilities								
Accounts Payable	\$ 101,453	\$ 472,897	\$ 192,454	\$ 12,080	\$ -	\$ (10,026)	\$ (10,026)	\$ 768,857
Deferred Revenue	-	-	184,231	-	-	-	-	184,231
Compensated Absences Payable	125,427	132,123	101,915	24,018	-	382,171	382,171	765,653
Accrued Liabilities	-	15,319	4,445	-	-	769,226	769,226	788,990
Current Portion of Long-Term Debt	-	400,477	-	-	-	-	-	400,477
	226,879	1,020,816	483,045	36,098	0	1,141,371	1,141,371	2,908,209
Current Liabilities (Payable from Restricted Assets)								
Deferred Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-	-	-	-	-
Total Current Liabilities	\$ 226,879	\$ 1,020,816	\$ 483,045	\$ 36,098	\$ -	\$ 1,141,371	\$ 1,141,371	\$ 2,908,209
Non-Current Liabilities								
Long-Term Debt, Net of Current Portion	\$ -	\$ 651,235	\$ -	\$ -	\$ -	\$ 210,976	\$ 210,976	\$ 862,211
Net Pension Liability	(54,574)	53,716	49,076	(11,143)	-	287,624	287,624	324,699
Total Long Term Liabilities	\$ (54,574)	\$ 704,951	\$ 49,076	\$ (11,143)	\$ -	\$ 498,600	\$ 498,600	\$ 1,186,910
DEFERRED INFLOWS OF RESOURCES	\$ 24,118	\$ 36,437	\$ 19,130	\$ 5,971	\$ -	\$ 16,940	\$ 16,940	\$ 102,597
NET POSITION								
Net Investment in Capital Assets (Net of Debt)	\$ 23,815,592	\$ 26,100,260	\$ 17,964,935	\$ 810,851	\$ -	\$ 125,390	\$ 125,390	\$ 68,817,027
Debt Services	-	445,936	-	-	-	-	-	445,936
Net Restricted Assets	-	46,659	1,312,221	-	-	426,019	426,019	1,784,898
Unrestricted	1,964,062	1,214,604	(1,991,548)	340,190	433,626	5,696,140	6,129,766	7,657,075
Current Year Income / (Loss)	324,868	1,556,136	2,409,847	272,299	-	(1,493,935)	(1,493,935)	3,069,215
Balance	\$ 26,104,522	\$ 29,363,596	\$ 19,695,454	\$ 1,423,339	\$ 433,626	\$ 4,753,614	\$ 5,187,241	\$ 81,774,152
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 26,300,946	\$ 31,125,800	\$ 20,246,705	\$ 1,454,265	\$ 433,626	\$ 6,410,526	\$ 6,844,152	\$ 85,971,868



Division Balance Sheet
For the Period Ended December 31, 2023

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	Base	General & Administrative	General & Administrative and Base	Total
Reserves								
Unrestricted Reserves	\$ 2,197,725	\$ 2,568,941	\$ 248,132	\$ 598,933	\$ 433,626	\$ 3,247,776	\$ 3,681,402	\$ 9,295,133
Minimum Reserve Level Policy	(757,651)	(777,515)	(595,282)	54,050			(1,183,673)	(3,260,071)
Available for Investment	\$ 1,440,074	\$ 1,791,425	\$ (347,149)	\$ 652,983	\$ 433,626	\$ 3,247,776	\$ 2,497,729	\$ 6,035,061
Additional FY 2024 EBIDA	763,500	1,833,055	1,359,569	339,601	-	(1,746,616)	(1,746,616)	2,549,108
Total Available	\$ 2,203,574	\$ 3,624,480	\$ 1,012,419	\$ 992,583	\$ 433,626	\$ 1,501,160	\$ 751,113	\$ 8,584,169
Total Remaining FY 2024 Capital Budgeted	(926,822)	(1,620,695)	(765,306)	(784,337)			(377,683)	(4,474,843)
Debt Service		(223,000)						\$ (223,000)
Unbudgeted	\$ 1,276,752	\$ 1,780,785	\$ 247,114	\$ 208,246	\$ 433,626	\$ 1,501,160	\$ 373,430	\$ 3,886,326



Trended by Month
Statement of Revenues and Expenses
For the Period Ended December 31, 2023

Income Statement	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Budget January	Budget February	Budget March	Budget April	Budget May	Budget June	Expected Total	Budgeted Total	Variance
Operations															
Operating Revenue	\$ 1,051,086	\$ 994,186	\$ 926,969	\$ 816,145	\$ 772,472	\$ 818,008	\$ 774,875	\$ 787,809	\$ 803,192	\$ 827,477	\$ 881,853	\$ 972,426	\$ 10,426,498	\$ 10,651,843	\$ (225,345)
Internal Revenue	11,547	16,797	11,284	23,675	16,983	20,389	9,207	11,874	12,624	10,257	15,757	9,707	170,101	153,288	16,813
Total Operating Revenue	\$ 1,062,633	\$ 1,010,983	\$ 938,253	\$ 839,820	\$ 789,455	\$ 838,397	\$ 784,082	\$ 799,683	\$ 815,816	\$ 837,734	\$ 897,610	\$ 982,133	\$ 10,596,599	\$ 10,805,131	\$ (208,532)
Salaries and Wages	\$ (538,627)	\$ (493,838)	\$ (441,717)	\$ (459,497)	\$ (465,939)	\$ (418,944)	\$ (529,032)	\$ (443,393)	\$ (443,498)	\$ (483,836)	\$ (522,110)	\$ (453,082)	\$ (5,693,513)	\$ (5,742,850)	\$ 49,337
Employee Benefits	(222,909)	(224,614)	(213,697)	(209,255)	(210,150)	(197,321)	(253,387)	(235,744)	(235,752)	(243,644)	(209,530)	(235,006)	(2,691,009)	(2,862,628)	171,619
Outside Services/Contractual	(132,152)	(63,194)	(122,875)	(82,519)	(190,849)	(109,629)	(131,881)	(101,397)	(86,098)	(132,046)	(91,904)	(75,332)	(1,319,876)	(1,490,340)	170,464
Utilities	(69,083)	(62,117)	(67,039)	(62,005)	(53,551)	(57,086)	(68,232)	(51,848)	(52,901)	(44,283)	(41,949)	(47,584)	(677,678)	(623,792)	(53,886)
Other Operating Expenses	(129,990)	(135,744)	(111,269)	(127,843)	(119,821)	(137,140)	(158,431)	(97,490)	(128,478)	(171,038)	(133,920)	(105,961)	(1,557,125)	(1,924,914)	367,789
Insurance	(31,112)	(31,277)	(31,277)	(31,561)	(31,112)	(31,112)	(31,072)	(31,072)	(31,072)	(35,023)	(35,023)	(35,023)	(385,736)	(384,721)	(1,015)
Internal Expense	(11,547)	(16,797)	(11,284)	(23,675)	(16,983)	(20,389)	(9,207)	(11,874)	(12,624)	(10,257)	(15,757)	(9,707)	(170,101)	(153,288)	(16,813)
Debt Service	(3,239)	(3,239)	(3,239)	(3,239)	(3,239)	(3,239)	(3,462)	(2,796)	(2,796)	(2,796)	(2,796)	(2,796)	(36,876)	(38,868)	1,992
Depreciation	(261,588)	(261,932)	(262,044)	(262,392)	(265,727)	(265,727)	(338,123)	(338,123)	(338,123)	(338,123)	(338,123)	(338,123)	(3,608,148)	(3,748,716)	140,568
Total Operating Expense	\$ (1,400,247)	\$ (1,292,752)	\$ (1,264,441)	\$ (1,261,986)	\$ (1,357,371)	\$ (1,240,587)	\$ (1,522,827)	\$ (1,313,737)	\$ (1,331,342)	\$ (1,461,046)	\$ (1,391,112)	\$ (1,302,614)	\$ (16,140,062)	\$ (16,970,117)	\$ 830,055
Operating Income(Loss)	\$ (337,614)	\$ (281,769)	\$ (326,188)	\$ (422,166)	\$ (567,916)	\$ (402,190)	\$ (738,745)	\$ (514,054)	\$ (515,526)	\$ (623,312)	\$ (493,502)	\$ (320,481)	\$ (5,543,463)	\$ (6,164,986)	\$ 621,523
Non-Operations															
Property Tax Revenue	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 6,300,000	\$ 6,300,000	\$ -
Community Facilities District (CFD 94-1)	56,964	56,964	56,964	56,964	56,964	56,964	58,575	58,575	58,575	58,575	58,575	58,575	693,234	702,900	(9,666)
Grant Revenue	156,100	793,230	-	447,307	-	98,180	-	-	-	-	217,300	217,300	1,929,417	1,303,797	625,620
Interest	-	7,569	3,512	46,766	4,566	4,020	3,750	3,750	3,750	3,750	3,750	3,750	88,933	45,000	43,933
Other Non-Op Revenue	6,124	6,124	8,768	6,632	12,049	367,732	6,667	6,667	6,667	6,667	6,667	6,667	447,431	439,700	7,731
Capital Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Non-Op Expenses	(8,903)	(8,903)	(8,903)	(8,903)	(8,894)	(8,903)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(248,333)	(343,407)	(340,000)	(3,407)
Income(Loss)	\$ 397,671	\$ 1,098,215	\$ 259,153	\$ 651,600	\$ 21,769	\$ 640,803	\$ (153,086)	\$ 71,605	\$ 70,133	\$ (37,653)	\$ 309,457	\$ 242,478	\$ 3,572,145	\$ 2,286,411	\$ 1,285,734
Additional Funding Sources															
Allocation of Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance	\$ 397,671	\$ 1,098,215	\$ 259,153	\$ 651,600	\$ 21,769	\$ 640,803	\$ (153,086)	\$ 71,605	\$ 70,133	\$ (37,653)	\$ 309,457	\$ 242,478	\$ 3,572,145	\$ 2,286,411	\$ 1,285,734
Operating Income	\$ (337,614)	\$ (281,769)	\$ (326,188)	\$ (422,166)	\$ (567,916)	\$ (402,190)	\$ (738,745)	\$ (514,054)	\$ (515,526)	\$ (623,312)	\$ (493,502)	\$ (320,481)	\$ (5,543,463)	\$ (6,164,986)	\$ 621,523
Net Income(Loss)	\$ 397,671	\$ 1,098,215	\$ 259,153	\$ 651,600	\$ 21,769	\$ 640,803	\$ (153,086)	\$ 71,605	\$ 70,133	\$ (37,653)	\$ 309,457	\$ 242,478	\$ 3,572,145	\$ 2,286,411	\$ 1,285,734
Earnings Before Interest, Depreciation & Amortization	\$ 662,498	\$ 1,363,386	\$ 524,436	\$ 917,231	\$ 290,735	\$ 909,769	\$ 188,499	\$ 412,524	\$ 411,052	\$ 303,266	\$ 650,376	\$ 583,397	\$ 7,217,169	\$ 6,073,995	\$ 1,143,174
Operating Ratio	132%	128%	135%	150%	172%	148%	194%	164%	163%	174%	155%	133%	152%	157%	398%
Operating Ratio - plus Tax & CFD	85%	81%	83%	89%	99%	87%	111%	95%	95%	103%	94%	83%	92%	95%	380%
Debt Service Coverage Ratio	122.78	339.06	80.01	201.17	6.72	197.84	(44.22)	25.61	25.08	(13.47)	110.68	86.72	96.87	58.83	(645.45)



North Tahoe Public Utility District Key Performance	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	Recommended Goal
Liquidity Ratios													
Days of Cash on Hand	224.98	346.94	355.03	384.30	354.08	301.61	213.07	184.70	158.31	136.26	156.85	138.87	>90 days
Capital Asset Condition Ratio	19.50	20.29	20.79	21.16	21.17	21.07	21.96	22.03	22.10	22.17	22.19	22.24	> 22.5 years
Working Capital Ratios													
Debt Collection Ratio in Days	40.79	48.48	11.09	14.69	15.37	12.04	14.35	14.10	14.54	17.41	20.32	22.31	< 60 days
Accounts Payable Turnover Ratio in Days	29.09	25.62	13.01	13.99	24.38	24.52	42.11	25.50	24.43	23.86	24.83	26.15	< 90 days
W/O Construction	7.20	3.74	2.97	4.55	5.26	8.89	10.62	3.09	3.07	3.03	3.19	3.53	
Profitability Ratios													
Salary & Benefits Ratio	0.94	0.94	0.89	0.74	0.71	0.78	0.72	0.72	0.72	0.74	0.76	0.76	< 0.5
Net Profit Margin	0.05	0.09	0.09	0.22	0.19	0.18	0.22	0.36	0.31	0.32	0.27	0.28	> 0.1
Leverage Ratios													
Debt to Equity Ratio	0.05	0.04	0.04	0.03	0.02	0.02	0.02	0.01	0.01	0.02	0.02	0.02	< 0.5
Debt Service Coverage Ratio	8.01	9.26	9.57	14.70	13.89	14.54	17.83	27.25	22.87	23.32	20.22	20.93	> 2

Liquidity Ratios

Also known as Solvency Ratios, it focuses on a company's current assets and liabilities to assess if it can pay the short-term debts. Debt, although sometimes necessary, indicates a drain on future resources. These factors can inhibit an organization's ability to continue to serve its mission.

Short-term	Days of Cash on Hand	Cash/Daily Avg Operating Expense	Is there enough cash to cover typical operating expenses?
Long-term	Capital Asset Condition Ratio	Accumulated Depreciation/Depreciation	What is the average remaining life of assets?

Working Capital Ratios

Like the Liquidity ratios, it also analyses if the company can pay off the current debts or liabilities using the current assets. This ratio is crucial for the creditors to establish the liquidity of a company, and how quickly a company converts its assets to bring in cash for resolving the debts.

Efficiency	Debt Collection Ratio in Days	Receivables x Months or days in a year / Net Credit Sales for the year	How many days revenue are in receivables?
		Days in Period/Net Credit Purchases / Average Accounts	
Efficiency	Accounts Payable Turnover Ratio	ir Payable	How many days purchases are in payables?

Profitability Ratios

These ratios analyze another key aspect of a company and that is how it uses its assets and how effectively it generates the profit from the assets and equities. This also then gives the analyst information on the effectiveness of the use of the company's operations.

Efficiency	Salary & Benefits Ratio	Salary & Benefit Expenses/Operating Revenue	How much labor related expense goes into earning \$1 of operating revenue?
Efficiency	Net Profit Margin	Net Income/Net Revenues	How much of each \$1 total revenue goes to net position "net equity"?

Leverage Ratios

A leverage ratio is any one of several financial measurements that assesses the ability of a company to meet its financial obligations. A leverage ratio may also be used to measure a company's mix of operating expenses to get an idea of how changes in output will affect operating income.

Long-term	Debt to Equity Ratio	Total Debt / Total Equity	How much equity would need to be spent to meet debt obligations?
Long-term	Debt Service Coverage Ratio	EBIDA/Debt Payments	How much can the organization invest in capital after debt service? Or, how much debt can the organization support?



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 13, 2024

ITEM: G-3b

FROM: Finance Department

SUBJECT: Treasurer's Report – as of December 31, 2023

FISCAL ANALYSIS:

The CFO has reviewed the District's investment portfolio and has included its value within the attached Treasurer's Report.

The District's investments are governed by the Board of Directors' approved Investment Policy. While continuing to operate within this Investment Policy, the District has continued to emphasize safety.

Total bank value of cash and investments equaled \$7,871,253 as of December 31, 2023. Of the total, \$1,407,523 of the District's portfolio is restricted. The total of Cash and Investments decreased \$717,436 during December.

The portfolio meets the guidelines of the Investment policy.

ATTACHMENTS: Treasurer's Report as of December 31, 2023.

REVIEW TRACKING:

Submitted By:

Vanetta N. Van Cleave
Chief Financial Officer

Approved By:

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

PRESENTED BY: Vanetta N. Van Cleave, CFO

Cash and Investments

<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
Bank of the West			
12/31/23	025-381186	\$2,117,905	General Checking
	243-000486	57,132	Payroll
	243-000874	154,847	Utility Billing Deposit Account
	243-001708	5,588	Event Center Deposit Account
	243-004157	1,348	Parks Dept. Sweep Account
		2,336,820	Total Bank of the West
Local Agency Investment Fund			
12/31/23	85-31-003	1,371,983	General Investment Account
UBS Financial Services Inc.			
12/31/23	OG 00829 70	1,594	Cash & Cash Alternatives Balance
	"	669,386	Money Market Instruments
	"	1,814,510	Certificates of Deposit
	"	22,311	Mutual Funds
	"	231,493	U.S. Government Securities
	"	15,634	Accrued Interest
		2,754,928	Total UBS Financial Services Inc.
Total Unrestricted Cash and Investments:		\$6,463,730	

Restricted

<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
Bank of the West			
12/31/23	243-058559	\$3,818	FSA
	243-058567	508,829	HRA
	245-713245	-	
Bank of the West			
12/31/23	041-441346	445,936	NTBC - BofA Install.Payment Fund
CalPERS 115 Trust			
12/31/23		438,742	CalPERS Prefunding of Pension Expense
Bank of the West			
12/31/23	000-459874	10,197	TRPA C.D.'s
Total Restricted Cash and Investments:		\$1,407,523	

Total Cash and Investments:

Total Cash and Investments:	\$7,871,253
------------------------------------	--------------------



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 13, 2024

ITEM: G-4

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

Parks

- January in the Parks Department concluded with routine maintenance and minimal snow removal on Field 4 and throughout the Park. There was a single storm that allowed for grooming, but snow has since melted. Due to the low snow levels, the Nordic Nights event was cancelled for January. Everyone is eager for more weather to help facilitate winter snow play.



A diverse crowd enjoys the snow and views at the Tahoe Vista Scenic Overlook

Recreation

- The Community Garden has received a welcome boost with the hiring of master gardener and Kings Beach resident Heather Kension-Cullen. Heather brings with her experience opening and working at the Truckee Community Garden and an extensive knowledge base for teaching classes and growing in this difficult climate. Heather began her preparation for a successful garden season in January. More to come as this program and opportunity develops.
- North Tahoe Martial Arts has doubled its offerings with four classes a week that service a broader user group with both an intermediate and beginner class every Tuesday and Thursday. Toddler Time has also added an additional day due to high demand. This program now meets on Tuesdays and Thursdays.

- Pickleball continues to show huge community interest with large numbers every week. The beginner pickleball clinic filled in January and the first offering of an intermediate clinic was half full. Excitement for this sport continues to grow and staff is evaluating the introduction of an ongoing Sunday drop-in class as well.
- NTPUD's newest contract instructor, Brittany Brame began the Kids Jazz Dance in January. This class has a solid start with 13 combined participants for the two different age groups.
- Family Yoga Night, the latest spin on Kings Beach After Dark, was a success with 24 participants of all ages stretching and moving with instructor Theresa Braun.



Family Yoga Night at NTEC

- Staffing of the Regional Park Kiosk to facilitate peak parking has been in effect every weekend day in January. Staff is gathering meaningful data from the process and continues to be surprised by the number of visitors despite the low snow. The Board should expect a full report in April with a summary of January numbers below. In addition to the information below, data is also being gathered on daily iron ranger fee collection, Resident Parking Pass users at the Park, and overall anecdotal feedback of Park users impression of fees.

Regional Park Peak Parking Information

JANUARY 2024

Date	Day	Vehicles	People in Vehicles	Revenue Collected
1/6/2024	Saturday	60	239	\$1,200
1/7/2024	Sunday	46	178	\$920
1/13/2024	Saturday	128	504	\$2,560
1/14/2024	Sunday	180	729	\$3,600
1/15/2024	Monday	114	455	\$2,280
1/20/2024	Saturday	126	113	\$2,520
1/21/2024	Sunday	175	204	\$980
1/27/2024	Saturday	112	443	\$2,240
1/28/2024	Sunday	61	247	\$1,220
Totals		1,002	3,112	\$17,520
Average Vehicle Occupancy: 3.1				

North Tahoe Event Center

- NTEC proved to be the location for community and governmental events in January. Without the Center, recreation programming would not be able to grow the ways it has been. Community programming fills the building every Tuesday and Thursday with additional use scattered throughout the remainder of the week.

Administration

- The Joint Board Meeting on the Recreation and Aquatic Center Phase III Survey Results was held on January 31 to a packed house. Over 40 participants were in person and nearly 30 people logged on virtually to view the results of the polling and provide their feedback on a new Center. With polling showing support between the 53-59% marks, the support is not at the 2/3 level necessary to pass a ballot initiative. There is, however, a measure on the November ballot, titled ACA 1 that, if passed, will lower the voter threshold for initiatives to build local public infrastructure projects from 67% to 55%. Understanding that this could change the landscape for a successful measure, the Boards voted unanimously and independently to continue with the behind the scenes work to pursue a Recreation and Aquatic Center on the Firestone Property. The continued work includes securing the Firestone property for a Center, public outreach and continued search for funding that could support the capital or ongoing maintenance and operations costs.

REVIEW TRACKING:

Submitted By: 

Amanda Oberacker
Recreation, Park & Facilities Manager

Approved By: 

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 13, 2024 **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

Golden and Rainbow Watermain Improvements Project (Project #2264): This project will construct approximately 7,700 linear feet of new watermain in the Golden Avenue, Rainbow Avenue, Steelhead Avenue (partial), and Secline Street rights-of-way in Kings Beach, see image below. The new watermain will replace the existing small-diameter watermains located along the back of the properties and provide fire hydrant coverage to all properties within the project area in accordance with the California Fire Code.

Status: All infrastructure is complete and in service, including 7,928' of new 8" watermain, 12 fire hydrants, 190 service lines with meter sets. Punch list corrections are complete.

Vinciguerra Construction – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$4,897,130	\$118,723	\$5,015,853	\$4,765,060.34	\$250,792.66
Estimated Construction Status as of 1/31: 100% complete				

Carnelian Bay North Lake Blvd Watermain Improvements Project: This project will construct approximately 3,100 linear feet of new watermain in the State Route 28 right-of-way between Gar Woods Restaurant and Watson Creek. The new watermain will replace the existing small-diameter watermain currently in service and add fire hydrants in accordance with California Fire Code standards.

Status: All infrastructure is complete and in service, including 3,042' of new 12" watermain, 6 new fire hydrants, 33 new water services with meter sets. All customers are connected to the new main. The old 2" main is out of service. Punch list corrections are complete.

Vinciguerra Construction – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$3,223,210	\$87,480.50	\$3,310,690.50	\$3,145,155.97	\$165,534.53
Estimated Construction Status as of 1/31: 100% complete				

Packaged Satellite Sewer Pump Station Improvements Project (Project #2244):

This project will replace five (5) packaged sewer pump stations (S-1, S-2, N-2, D-2, and D-5), including the control systems, power connections, and appurtenances, with five new similar packaged sewer pump station systems. This project includes improvements to the controls, power, and communication at S-3 necessary to operate Satellite Pump Station S-1 and S-2.

Status: All five of the new pump stations have been installed and are in operation. The contractor is waiting for a long lead time for electrical panels for installation and completion of the project. That equipment is not anticipated until March of 2024.



Old Pump Station D-5



New station at S-1

K.G. Walters Construction Co., Inc. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$807,000.00	\$117,899.79	\$924,899.79	\$828,732.30	\$96,167.49
Estimated Construction Status as of 1/31: 94% 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 out contracts awarded for projects between \$15,000 and \$60,000 that are now issued under the General Manager's authority.

ACTIVE PROJECTS			
Project	Contractor	Contract Amount	Award Date
Chain-link Fence and Gate Replacements	Florence Fence, Inc.	\$41,684	January 10, 2024
A 2023-24 capital improvement project to improve safety and security at various NTPUD sites. Specifically, this project will add a missing fence panel between the Annex Building and the fueling bay, add a fence panel with a gate between the NTEC and the adjacent condominiums, and replace the existing failing fence around the detention pond in front of the Administration building.			
Zone 1 Booster Pump Replacement and Rehabilitation	Nevada Seal & Pump, LLC	\$57,860	January 4, 2024
A 2023-24 capital improvement project to remove and replace the two (2) existing Zone 1 Booster Pumps. The existing pumps were original to the construction of Zone 1 Tank and have reached the end of their service life. One of the existing pumps will be rehabilitated and serve as a backup pump in case of need.			
Pickleball Shade Sail	Leo's Awnings and Interiors LLC.	\$16,500	November 29, 2023
The 2022-2023 Regional Park Tennis/Pickleball Court Reconstruction Project included shade sail posts within the pickleball courts for NTPUD to provide shade sails. The posts have been installed, and this project is to furnish and install the shade sails. The sails will be fabricated over the winter and installed in early spring 2024.			
COMPLETED PROJECTS			
NAWTP PLC Redundancy Module Upgrade	Tesco Controls, Inc.	\$30,860	October 25, 2022
Staff has identified a failure in the hot standby programmable logic controller (PLC) at the National Avenue Water Treatment Plant. The issue is that the redundancy module that provides communication and synchronization between the primary and hot standby PLC has failed. This work is an unbudgeted capital project in the Water Fund. This was installed in January 2024 because of the long lead times to acquire computer parts. This project is complete.			

Tennis Gazebo Roof Replacement	Kodiak Union Roofing Services Inc.	\$19,970	November 6, 2023
The 2022-23 winter's heavy snowfalls damaged the existing gazebo roof. The snow partially slid and was caught by the gutter bending three sides. The replacement roof system has been designed to freely shed the snow to ensure this problem does not repeat itself. This project is complete.			
Corp. Yard Paving	Lakeside Paving	\$24,999	September 29, 2023
The NTPUD Corporation Yard's asphalt had reached its end of life and was identified by NCE for replacement in the pavement maintenance plan. Utilizing the excess budget in the Pavement Maintenance Plan capital project, we were able to remove and replace 4,600 SF of "alligatoring" asphalt. NTPUD crews removed the existing asphalt and prepared the base to help reduce the overall cost of the project. This project is complete.			
Potable Water Tank Inspection and Cleaning Services	Catalyst Diving, Inc.	\$15,745	August 18, 2023
Underwater evaluation/inspection of all interior tank components using a diver or a remotely operated vehicle and removal of sand, silt, sediment and other accumulations on the bottom of the District's 8 potable water tanks. The inspection and cleaning of the District potable water chlorine contract chamber located at the water treatment facility was postponed due to access issues. The complete inspection was provided to the District that includes video and photos. The project is complete.			
Tahoe Vista Recreation Area Web Camera	Intermountain Electric, Inc.	\$17,815	August 11, 2023
Underground communication conduits and a mounting pole were installed at TVRA as part of the Peninsula Improvement Project. This project provided the additional conduit and CAT6 cables required to operate a web camera. The project is complete.			
CW2 Tank Welding	Joel's Welding and Fabrication, Inc.	\$23,400	August 10, 2023
The Carnelian Woods 2 water tank's safety railing on the top of the tank was damaged during the winter of 2022-23. This project replaced the railing with heavier gauge metal to withstand heavy snowfall and improve safety for staff working on the tank. This project is complete.			
Concrete Panel Repair	GLA-Morris Construction, Inc.	\$15,678.80	July 27, 2023
Several concrete sidewalk panels and sections of curb and gutter were damaged during sewer and water repairs over the last couple years. This project replaced the temporary cold patch asphalt with concrete. The project is complete.			

Kayak and SUP Racks	MSM Sheet Metal & Steel Fabrication	\$23,489.27	March 28, 2023
Fabricate and powder coat three (3) kayak racks and two (2) stand-up paddleboard racks to be installed at TRVA. The project is complete.			
NTEC Card Lock System	FLS, Inc.	\$25,599.95	March 23, 2023
Install a networked access control system at the main entrances to the North Tahoe Event Center. The lock system was installed on the Administration, Vehicle Shop, and Sprung Structure at Base nearly a year ago, and Staff is pleased with the technology. This project will modernize NTEC facilities and improve building security. The project is complete.			
NTEC Projector and Motorized Screen	Teledata Technologies	\$21,723.90	February 6, 2023
Install a projector mounted to the ceiling and a motorized screen in the Timberline Room at the North Tahoe Event Center. The existing projector screen is manually controlled by ropes and requires Staff to raise and lower the screen from a ladder. The existing projector is on a mobile cart, which regularly conflicts with the desired room layout and requires extension cords for power. This project will modernize NTEC facilities and improve worker safety. The project is complete.			

Design / Bid Preparation Phase Projects

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

Status: The draft NTEC Architectural Planning Study was presented to the Recreation and Parks Commission at their October 26th Meeting and the Board of Directors at the November 14, 2023 Board Meeting. NTPUD staff has reached out to Goring and Straja Architects (GaS) to revise the study based on the Commissioners' and Directors' feedback.

NTEC Emergency Generator (Project #2192): A 2022-2023 Capital Improvement Project to add an emergency generator at the North Tahoe Event Center. The project is grant-funded in part by FEMA and Placer County.

Status: NTPUD has retained PR Design and Engineering to complete the design and bid documents. Dudek has prepared an acoustical study to calculate the level of noise at the property line. Design work is complete and has been submitted to Placer County for approval. The project is scheduled to be bid in February 2024 and construction is scheduled for summer/fall 2024.

Wayfinding and Destination Signage Project (NTEC Sign) (Project #2040): A Capital Improvement Project to add a changeable message monument sign at the North Tahoe Event Center. The project is grant-funded in part by Placer County.

Status: PR Design and Engineering has completed a preliminary sign design and site layout. On January 24th, the project was presented to the Placer County Design Review Committee as an informal item and received generally positive feedback. Following the presentation to the Design Review Committee, Placer County and TRPA have determined a changeable message board sign will require a code amendment. As the code amendment will take significant time and effort to complete NTPUD staff and PR Design and Engineering have decided to pivot and instead focus on improving the existing building signage. PR Design is in the process of preparing preliminary drawings of the proposed building signage.

Kings Beach Grid Watermain Replacement and Fire Hydrant Installation Project: Pre-design work (survey, biological assessment, and archaeological) for a 2023-2024 capital project to replace waterlines and add fire hydrants in Kings Beach Grid, specific locations include Secline Street south of SR 28 to the end of Brockway Vista Drive, and segments along Trout, Brook, and Salmon Avenue, and Raccoon and Chipmunk Street. The project is grant funded in part by Placer County Water Agency.

Status: Auerbach Engineering has completed the topographic survey of the project area. Dr. Susan Lindstrom has completed the archeological study. Ascent Environmental, Inc. has completed the biological assessment. NTPUD Engineering Staff has begun construction drawings for the watermain replacement in Trout Avenue.

North Lake Boulevard at Speedboat and Brockway Vista Watermain Project Brockway: Pre-design work (survey, environmental, and archaeological) for a future Capital Improvement Project to replace waterlines and add fire hydrants along SR28 from Park Avenue to the main entrance to Cal-Neva, including the entirety of Yacht Street, White Cap Lane, Pelican Dive and Pilot Circle and segments along Lake Street. Additionally, Runnymede Lane and Suffolk Place in the Kingswood area are included in the project. The project is grant-funded in part by the Placer County Water Agency.

Status: Auerbach Engineering has completed the topographic survey of the project area. Dr. Susan Lindstrom has completed the archeological study. Ascent Environmental, Inc. has completed the biological assessment. NTPUD Engineering Staff is in the process of preparing construction drawings for the watermain improvement project.

North Tahoe Regional Park Multi-Purpose Trail Connection: A FY23/24 Capital Improvement Project to begin the design of extending 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: Placer County Board of Supervisors finalized a Transit Occupancy Tax (TOT) grant in the amount of \$100,000 to fund the planning and design of the NTRP Multi-Purpose Trail Connection Project. Formal acceptance of the grant and authorization of a final design contract is on the agenda of the February 13, 2024, Board Meeting.



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

INTERNAL OPERATIONS & PLANNING

Psomas, the District's water modeler, is actively engaged with the Agate and Fulton Water Companies to develop their water system models. Staff is updating the California TRUCRs database with all licensed vehicles as the baseline for compliance with the Advanced Clean Fleet Rule. Staff has completed the Annual Water Rights reports and Statements of Diversion for water year October 1, 2022 – September 30, 2023.

FUNDING OPPORTUNITIES

Bureau of Reclamation 2024 WaterSMART Grant (#R24AS00052): Staff is preparing a grant application to upgrade our existing 3,500 water meters with new, ultrasonic flowmeters utilizing cellular endpoints for data communication. The grant is for the purchase of the new meters and requires a 50% District match. If the District is successful in receiving the grant, the installation would be performed by a Contractor through the public bid process. The grant application is due February 22, 2024. Grant evaluation would be conducted through the summer of 2024.

California Department of Water Resources Division of Drinking Water (DWR) State Revolving Fund (SRF):

Watermain Projects

Staff are preparing an application for SRF funding to complete the remaining 15,200 linear feet of watermain in the Kings Beach Grid and to replace 7,000 linear feet of watermain in the Brockway subdivision. The first step was to determine whether the loan would be a principal forgiveness loan if the service area was determined to be a Disadvantaged Community (DAC). The State hired a consultant and performed the median household income survey and determined that our application did not meet the standards for DAC.

Staff next had a conference call with our Application Representative and discussed the findings and reviewed the next steps in submitting a completed application. The State ranks project criticality from Category A (most critical) to Category F (least critical). The District's project is now a Category F after it was determined it was not DAC. The Representative also stated that the State is only considering Category A, B and C projects for SRF eligibility in the current State Fiscal Year Budget ending on June 30, 2024.

In reviewing the project with the Representative, there is the potential to move this project from Category F up to Category D, which would improve its priority on the list and increase its potential for receiving favorable funding terms. The SRF low interest loans are currently at a 1.25% interest. However, as stated above, the project would still not be considered in the current Fiscal Year eligibility for the SRF.

The timeline to submit a SRF application and receive a completed status from the State, which includes Technical, Financial, Environmental and Administrative packages, is typically 12 to 18-months for this type of project which pushes us into the next California Fiscal Year, FY2025. The Representative expected funding to be available for Category D, E & F projects in future fiscal years which should line up with our application timeline.

Water System Consolidation

Staff has spoken with an Application Representative at the State Water Board on funding opportunities for water system consolidation. The first step, similar to the watermain application process, is to determine the median household income and determine the project's eligibility status. The process and threshold are different for consolidation since funding is available for communities up to 150% of MHI. Staff has submitted the water system boundaries to the State for evaluation.

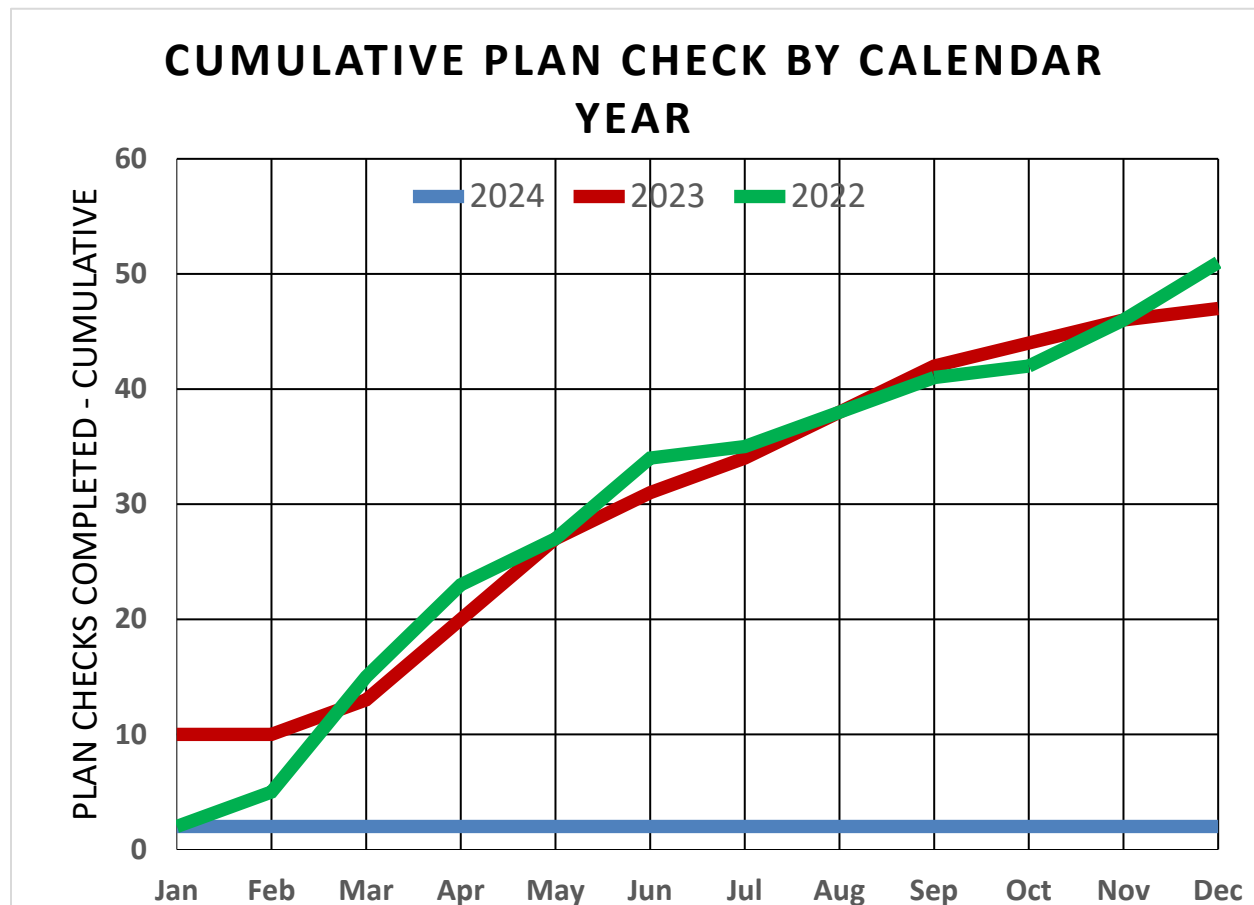
California Energy Commission Electric Vehicle Infrastructure Grant (#20-TRAN-04): Staff has been monitoring this funding opportunity to install electric vehicle charging stations for District vehicles. The Notice of Funding Opportunity (NOFO) has not yet been released. Staff participated in a funding workshop on January 9, 2024 for proposed changes prior to releasing the NOFO. In order to be eligible for this rebate

program, the charging stations must be DC Fast Chargers, available to the public in public parking areas, and at least 50% of the public participation must be in either a Disadvantaged Community or a Limited Income Community. Because of these restrictions, Staff has determined that this program would not meet the District's needs for electric fleet charging stations.


California Energy Commission Charging Infrastructure for Government Fleets Grant (#GFO-23-606): Staff participated in a funding workshop on January 10, 2024 to learn more about this funding opportunity. This grant requires a minimum of 100 ports to be installed, is only for light duty vehicles (10,000 pounds or less), a fleet acquisition plan must be in place, and is only available to cities and counties. Therefore, the District is not eligible for this grant.


OUTSIDE AGENCY/PRIVATE DEVELOPMENT

Plan Reviews



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: February 13, 2024 **ITEM:** G-6
FROM: Operations Department
SUBJECT: Operations Department Status Report
DISCUSSION: Department Highlights for the month of January 2024

Maintenance Division

We spent nearly 150 hours on snow removal the first couple of weeks in January. Annual manhole inspections, flushing of gravity mains, and CCTV of service laterals is ongoing. Crews were called out to inspect two separate sewage backups, both turned out to be an issue on the customer's side of the line. Two pressure tests were witnessed in January, one an escrow and one a permit requirement. We repaired two water service leaks, shut off three services per owner request and responded to one no water call. The no water call was due to frozen lines inside the home. District water tracking metrics have indicated increased water usage (loss) in two areas of the District, Kings Beach and Carnelian Bay. Crews were sent out to Carnelian Bay in search of a probable leak resulting in 7.4 gpm water loss. We use correlation technology to locate a leak; two sensors are connected on top of the pipe to detect noise/vibration generated by the outflowing water/air. Unfortunately, the correlating equipment we are using is old and no longer reliable, giving false readings and shutting down intermittently, making it nearly impossible to locate the leak. We have ordered new equipment and will resume our search as soon as it arrives. Meanwhile, should water surface we will investigate and repair as necessary.

Technician Division

Daily, weekly, and monthly PMs were completed. The four Flygt pumps at Secline Main Sewer Station are on an annual preventative maintenance schedule. This year, the pumps have met a 10,000-hour run time threshold, and per manufacturer recommendation, they are being pulled out one at a time, delivered to the manufacturer, rebuilt and re-installed. Semi-annual maintenance of air compressors at all sewer main stations is complete.

Fleet Division

In January, 21 work orders were completed in Fleet, including 12 miscellaneous repairs, seven PM vehicle service, body work and shop maintenance. Our new Caterpillar 930 wheel loader was delivered January 25, along with our snowblade which had been cleaned up, painted, and modified to fit this new machine. The old loader was a trade-in so it left the yard the same day the new one was delivered. The new loader has been outfitted with a fuel tracking system, a light beacon, stickers, first aid kit, and fire extinguisher and is ready to roll.


Departmentwide in January


Topics of OSHA safety training in January were Bloodborne Pathogens and Cold Exposure. Anniversaries in January include John Greybeck with 18 years on the 1st and Kirk Misiewicz with five years on the 28th. Congratulations gentlemen, thank you and keep up the good work!

REVIEW TRACKING:

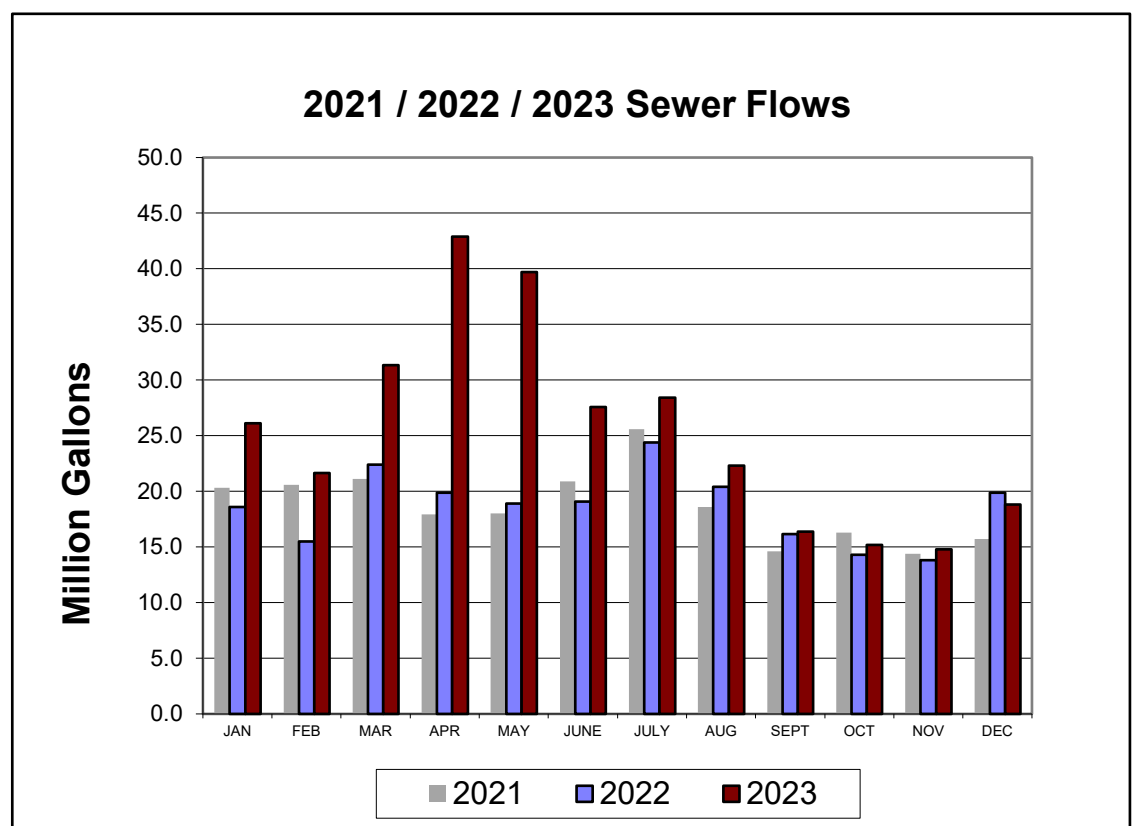
Submitted By: CColburn
Catherine Colburn
Operations Coordinator

Reviewed By: 
Kenneth P. Fischer
Operations Manager

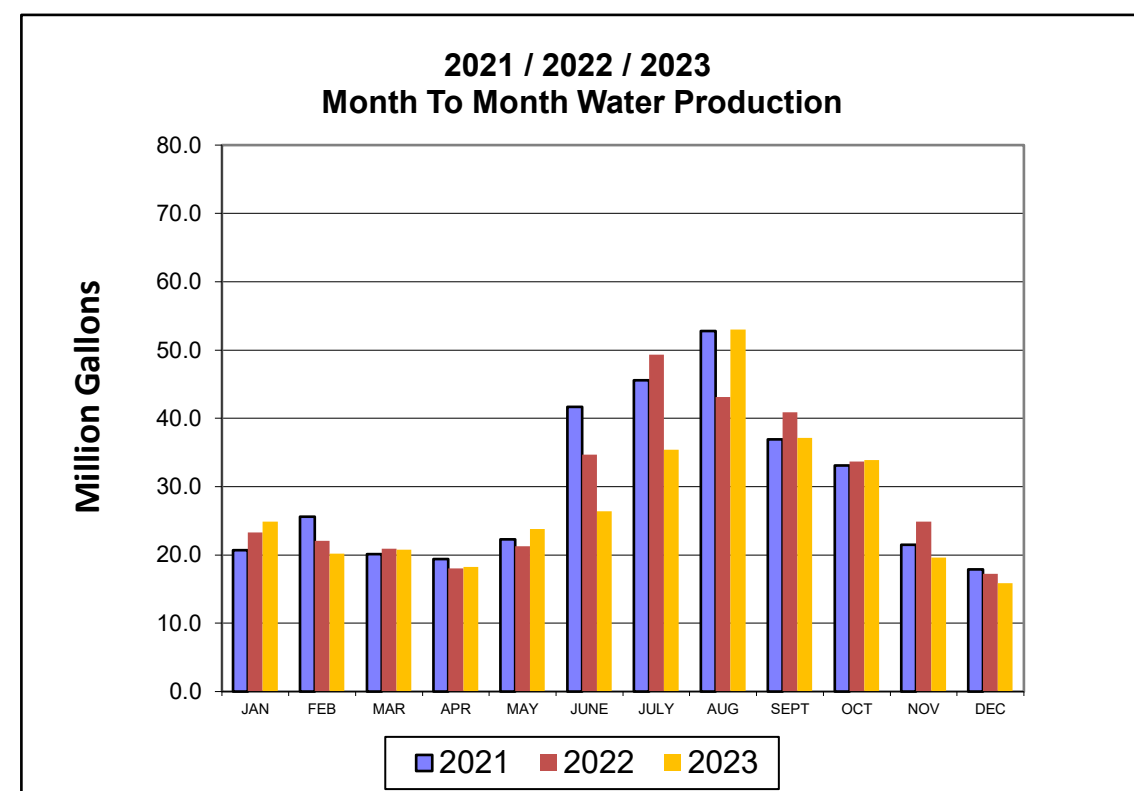
Approved By : 
Joseph J. Pomroy, P.E.
Engineering and Operations Manager

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

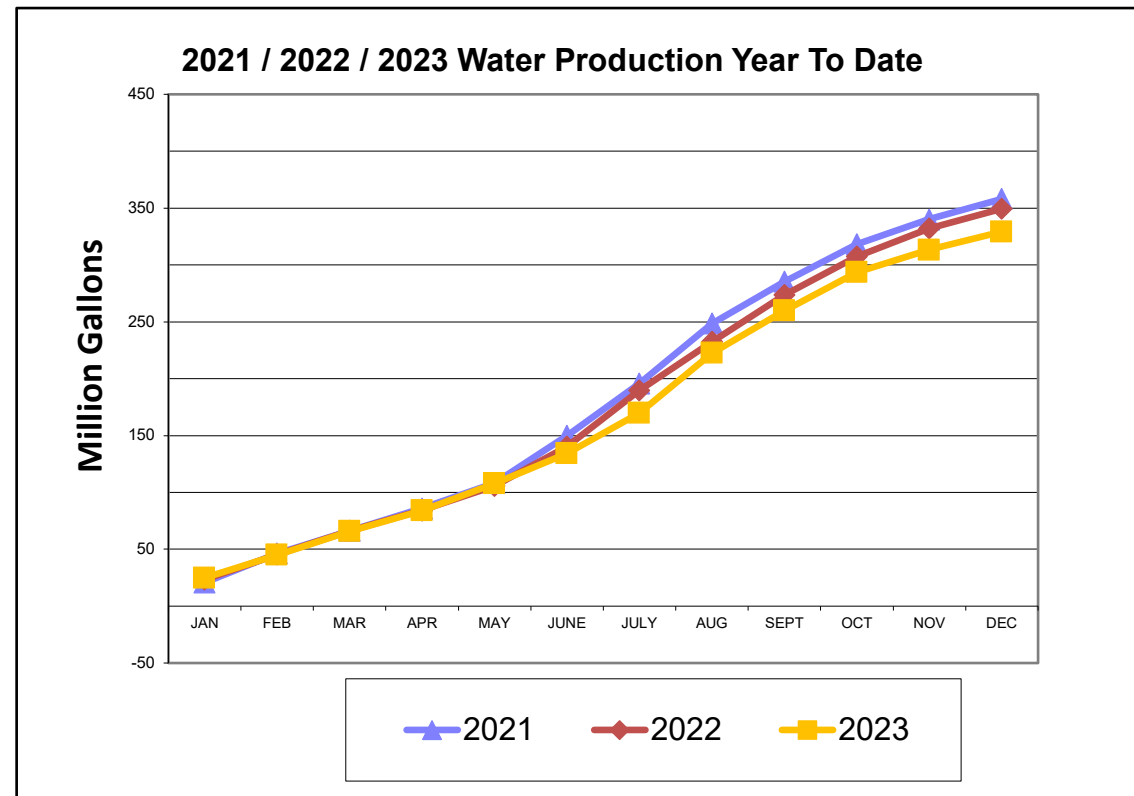
<u>Sewer</u>	<u>Monthly</u>		
	<u>2021</u>	<u>2022</u>	<u>2023</u>
JAN	20.3	18.6	26.1
FEB	20.6	15.5	21.6
MAR	21.1	22.4	31.3
APR	17.9	19.9	42.9
MAY	18.0	18.9	39.7
JUNE	20.9	19.1	27.6
JULY	25.6	24.4	28.4
AUG	18.6	20.4	22.3
SEPT	14.6	16.2	16.4
OCT	16.3	14.3	15.2
NOV	14.4	13.8	14.8
DEC	15.7	19.9	18.8
Average	18.7	18.6	25.4
Total	224.0	223.4	305.2



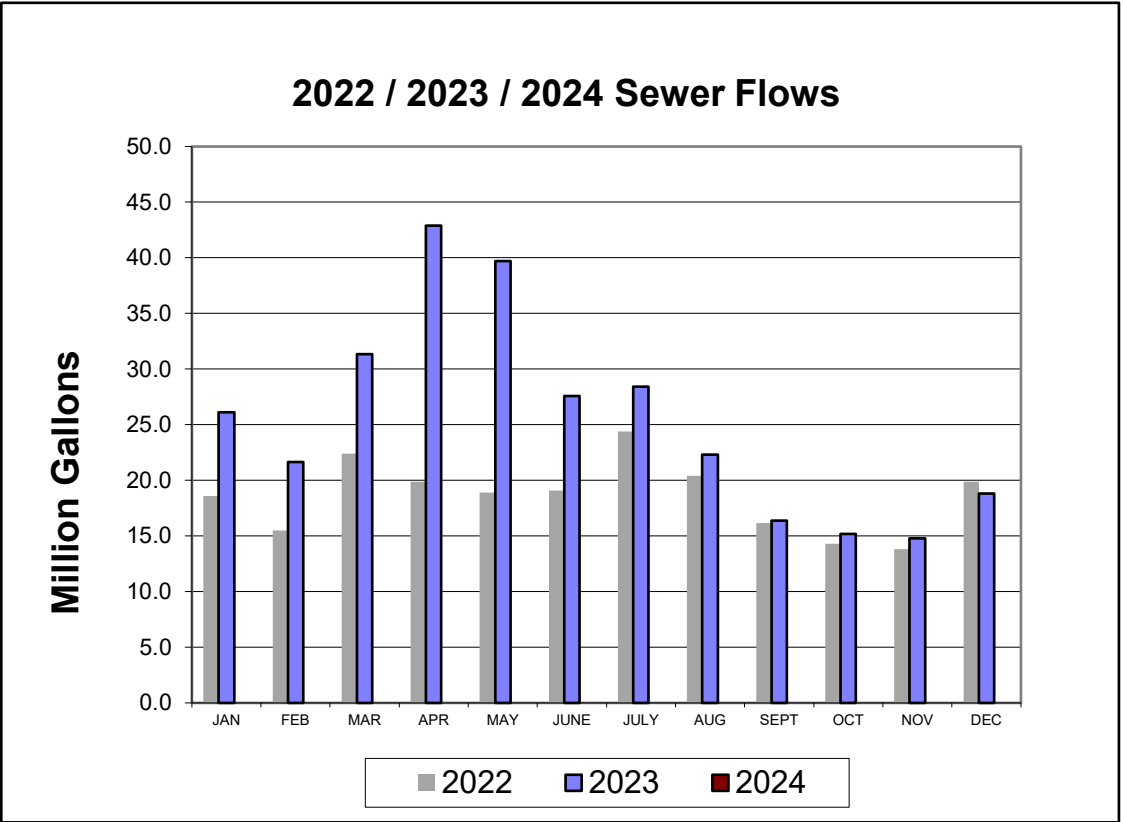
<u>Water</u>	<u>Monthly</u>		
	<u>2021</u>	<u>2022</u>	<u>2023</u>
JAN	20.7	23.3	24.9
FEB	25.6	22.1	20.2
MAR	20.1	20.9	20.8
APR	19.4	18.0	18.2
MAY	22.3	21.3	23.8
JUNE	41.7	34.7	26.4
JULY	45.6	49.3	35.4
AUG	52.8	43.1	53.0
SEPT	36.9	40.9	37.1
OCT	33.1	33.7	33.9
NOV	21.5	24.9	19.6
DEC	17.9	17.2	15.9



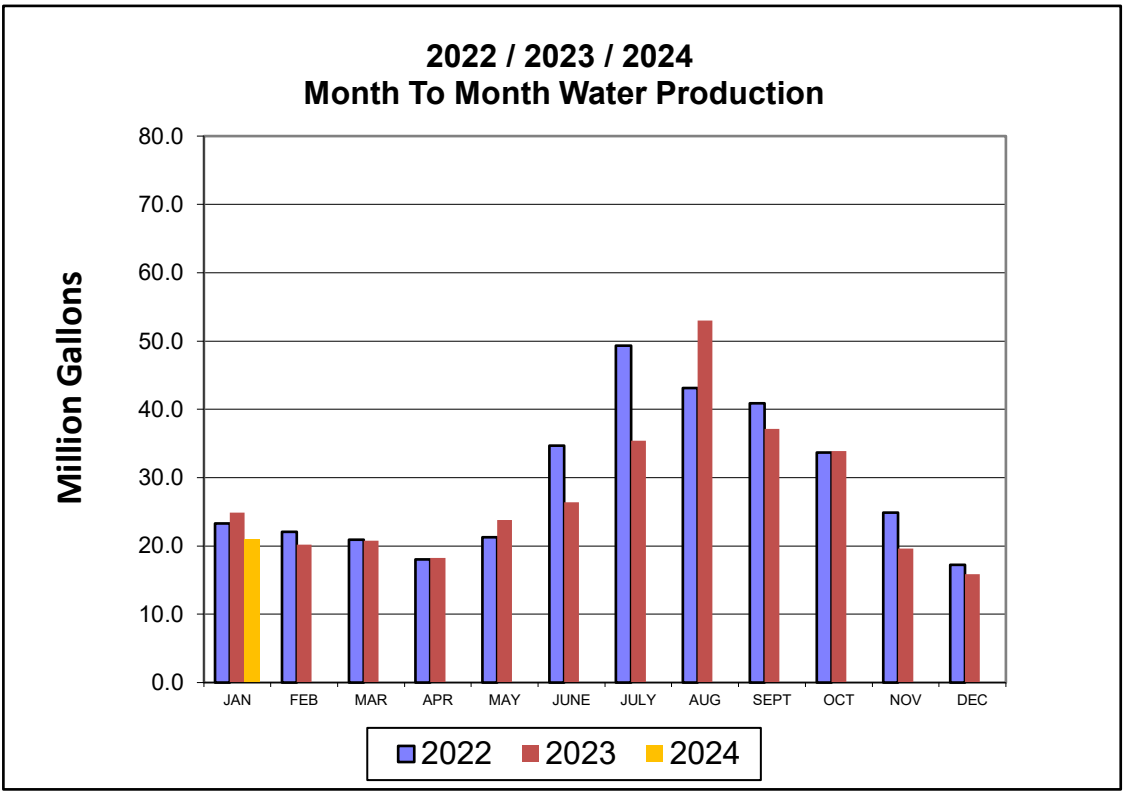
<u>Water</u>	<u>Cumulative</u>		
	<u>2021</u>	<u>2022</u>	<u>2023</u>
JAN	20.7	23.3	24.9
FEB	46.3	45.4	45.1
MAR	66.4	66.3	65.9
APR	86.0	84.3	84.1
MAY	108.3	105.6	107.9
JUNE	150.0	140.3	134.3
JULY	195.6	189.6	169.7
AUG	248.4	232.7	222.7
SEPT	285.3	273.6	259.8
OCT	318.4	307.3	293.7
NOV	340.1	332.2	313.3
DEC	358.0	349.4	329.2



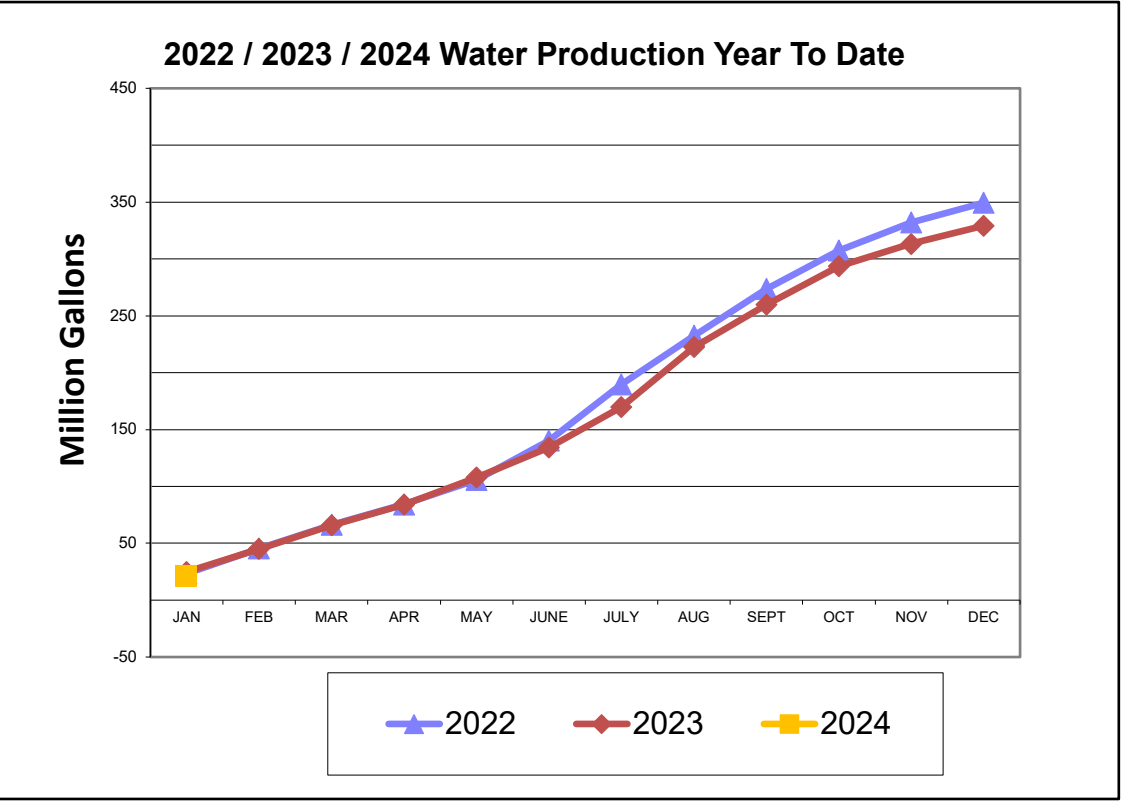
<u>Sewer</u>	<u>Monthly</u>		
	<u>2022</u>	<u>2023</u>	<u>2024</u>
JAN	18.6	26.1	
FEB	15.5	21.6	
MAR	22.4	31.3	
APR	19.9	42.9	
MAY	18.9	39.7	
JUNE	19.1	27.6	
JULY	24.4	28.4	
AUG	20.4	22.3	
SEPT	16.2	16.4	
OCT	14.3	15.2	
NOV	13.8	14.8	
DEC	19.9	18.8	
Average	18.6	25.4	#DIV/0!
Total	223.4	305.2	0.0

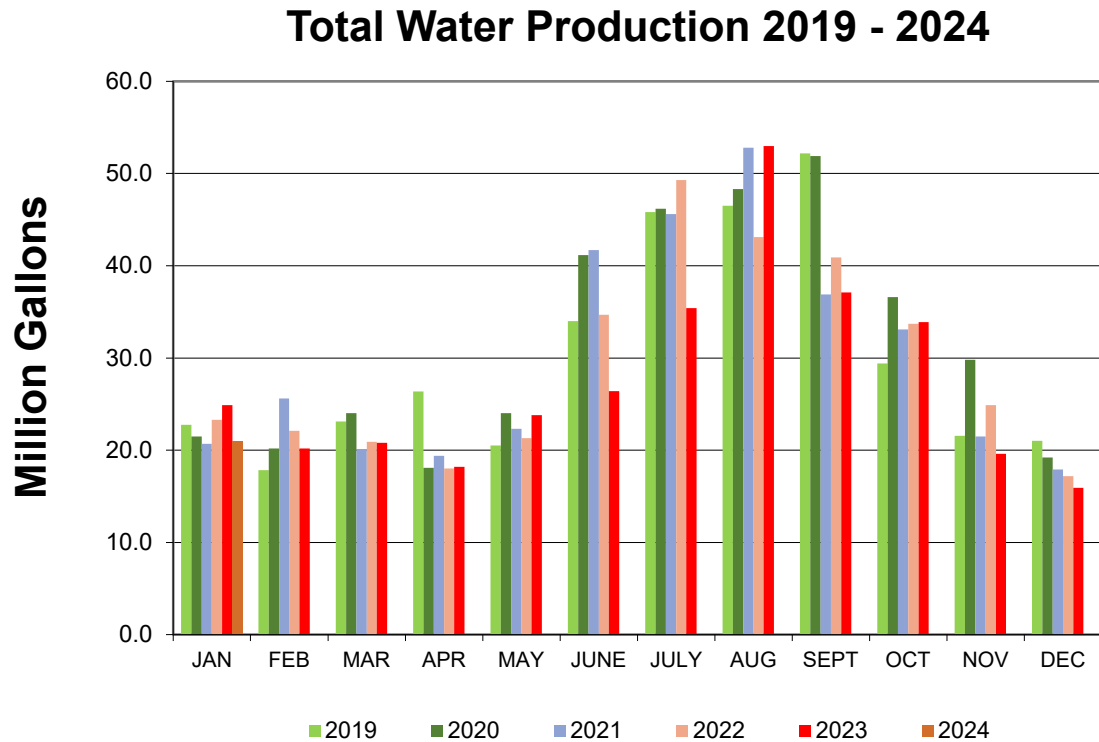


<u>Water</u>	<u>Monthly</u>		
	<u>2022</u>	<u>2023</u>	<u>2024</u>
JAN	23.3	24.9	21.0
FEB	22.1	20.2	
MAR	20.9	20.8	
APR	18.0	18.2	
MAY	21.3	23.8	
JUNE	34.7	26.4	
JULY	49.3	35.4	
AUG	43.1	53.0	
SEPT	40.9	37.1	
OCT	33.7	33.9	
NOV	24.9	19.6	
DEC	17.2	15.9	



<u>Water</u>	<u>Cumulative</u>		
	<u>2022</u>	<u>2023</u>	<u>2024</u>
JAN	23.3	24.9	21.0
FEB	45.4	45.1	
MAR	66.3	65.9	
APR	84.3	84.1	
MAY	105.6	107.9	
JUNE	140.3	134.3	
JULY	189.6	169.7	
AUG	232.7	222.7	
SEPT	273.6	259.8	
OCT	307.3	293.7	
NOV	332.2	313.3	
DEC	349.4	329.2	





District Water Production

YEAR	2019	2020	2021	2022	2023	2024	2019-24 5-yr Avg	2024 vs 5 yr Avg
JAN	22.8	21.5	20.7	23.3	24.9	21.0	22.4	94%
FEB	17.8	20.2	25.6	22.1	20.2		21.2	0%
MAR	23.1	24.0	20.1	20.9	20.8		21.8	0%
APR	26.4	18.1	19.4	18.0	18.2		20.0	0%
MAY	20.5	24.0	22.3	21.3	23.8		22.4	0%
JUNE	34.0	41.2	41.7	34.7	26.4		35.6	0%
JULY	45.8	46.2	45.6	49.3	35.4		44.5	0%
AUG	46.5	48.3	52.8	43.1	53.0		48.7	0%
SEPT	52.2	51.9	36.9	40.9	37.1		43.8	0%
OCT	29.4	36.6	33.1	33.7	33.9		33.3	0%
NOV	21.6	29.8	21.5	24.9	19.6		23.5	0%
DEC	21.0	19.2	17.9	17.2	15.9		18.2	0%
Total	361	381	358	349	329	21	356	6%

MONTH: January 2024

Compiled By:

Michael Harper

Water Production:	Gallonage	Pump run	COMMENTS
National Ave. Treatment Plant	18,162,000		
Park Well	1,445,900	26.1 hrs	923.3 AVG GPM
Carnelian Well	1,303,936	110 hrs	197.6 AVG GPM
Dollar Inter-Tie	131,000		
Total Production	21,042,836		



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 13, 2024

ITEM: G-7

FROM: Office of the General Counsel

SUBJECT: Legal Report

Below is a summary of noteworthy legal items for this month:

1. Reminder on New Legislation. All bills approved by the Legislature and signed by the Governor that were not urgency bills took effect on January 1st. Below is a summary of new legislation that was not previously discussed in prior legal reports:

- a. Public Works (AB 1121): Under existing law, contractors and subcontractors must register with the Department of Industrial Relations (DIR) as a condition precedent to being included in a bid or proposal for (or being awarded a) contract for a public works project. Additionally, DIR is statutorily mandated to maintain a list on its website of registered contractors and subcontractors.

Under AB 1121, awarding authorities (those agencies or parties awarding a public works contract) must submit annually to DIR a list of contractors and subcontracts that are deemed ineligible to bid on or be awarded a public works contract pursuant to the entity's debarment or suspension rules.

The DIR must maintain the list, update it annually, make it available to awarding authorities through its project registration database, and include the following: (1) the name of the contractor or subcontractor; (2) the California State Licensing Board license number; and (3) the jurisdiction where the debarment/suspension is effective, and the duration of such a debarment/suspension.

- b. Public Contracts (AB 334): AB 334 created a new statute, Government Code Section 1097.6, which clarifies Government Code Section 1090 (Section 1090) conflict of interest prohibition and its application to independent contractors engaged by public agencies.

Under this bill, an independent contractor who enters into a contract with a public agency to perform one phase of a project and seeks to enter into a subsequent contract for a later phase of the same project is not an "officer" under Section 1090 if the contractor's duties and services related to the

initial contract did not include assisting the public agency with any portion of a request for proposals, request for qualifications, or any other subsequent or additional contract with the public agency.


AB 334 also provides that if an independent contractor previously assisted the public agency with contracting matters, the contractor may enter into a subsequent contract with the public agency for a later phase of the same project only if: (1) the contractor's prior participation during an initial stage of a project was limited to conceptual, preliminary, or initial plans or specifications; and (2) all bidders or proposers for the subsequent contract have access to the same information, including all conceptual, preliminary, or initial plans or specifications.


Notably, AB 334 exempts independent contractors from criminal, civil or administrative enforcement under Section 1090 if the initial contract includes specified language and the independent contractor is not in breach of those terms. Additionally, this bill further provides that independent contractors who fail to include the specified language in the initial contract, but act in good faith reliance on the above-stated rules, are exempt from criminal, civil or administrative enforcement under Section 1090.

- c. Public Employment (AB 1484): AB 1484 requires temporary employees hired by a public agency to be automatically included in the same bargaining unit as permanent employees if the requested classification of temporary employees is not already presently within the unit. The bill requires the public employer to promptly participate in collective bargaining to establish certain employment conditions for the newly added temporary employees if the parties' current memorandum of understanding does not address them.

Moreover, AB 1484 requires public employers, upon hiring, to provide each temporary employee with their job description, wage rates, and eligibility for benefits, anticipated length of employment and procedures to apply for open, permanent positions.

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**

February 2024 Dates of Interest	Date				
Toddler Time & Golden Hour Socials	ongoing Tuesday		NTEC		
CWEA Awards Dinner					
NTPUD Recreation & Parks Commission and Committee Special Joint Meeting (Rescheduled to 2/15)	2/15/2024				
California Parks & Recreation Society Conference in Palm Springs, CA	2/27-3/1				
Nordic Nights Under the Lights	2/16/2024	5:00 PM	NTRP		
District Utility Rate Adjustment Open House	2/13, 6 - 8 p.m.				
March 2024 Dates of Interest	Date				
Toddler Time & Golden Hour Socials	ongoing Tuesday				
SnowFest! Kings Beach Pancake Breakfast/Parade	3/9/2024	8 - 11:00 A.M.	NTEC		
Special Districts Risk Management Authority (SDRMA) Spring Education Day					
Annual Joint Sewer Facilities (JSF) D&P Committee Meeting with TCPUD Sewer & Water					
NLTPFA Meeting (pending confirmation from Placer County)					
Budget Workshop	3/26/2024	11 A.M.	NTEC		
SDRMA Spring Education Day (Safety Day)	3/20/2024 TBD				
Nordic Nights Under the Lights	3/15/2024	5 P.M.	NTRP		
Special District Leadership Academy Conference - La Quinta					
Family Game Night	3/29/2024	5 P.M.	NTEC		
Spring Scavenger Hunt	3/20/2024	5 P.M.	NTRP		
March 7, 2024 Special Board of Directors Meeting	5pm				
Public Hearing for Utility Rate Adjustments					
March 26, 2024 Special Board of Directors Meeting (Regular meeting on March 12 was cancelled)	11am-1pm				
Approve General Liability Insurance and Property Insurance Program for 2024/2025 (effective April 1, 2024)					
Draft Fiscal Year 2024/25 Strategic Focus and Budget Parameters					
North Tahoe Event Center Status Update and Strategic Review					
Employee Service Awards - Kirk Misiewicz (5 years - moved from February)					
April 2024 Dates of Interest	Date				
Form 700s are due April 1, 2024	4/1				
Toddler Time & Golden Hour Socials					
California Park and Recreation Society Annual Conference					
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting					
Semi-Annual Employee Meeting					
TVRA 2023 Operations & fees					
Special Board Meeting - Fiscal Year 2024/25 Budget Workshop (tentative)	TBD				

**Board of Directors
Long Range Calendar**

Special Board Meeting - Fiscal Year 2024/25 Captial Improvement Project Budget Workshop and Tour (tentative)	TBD				
Parents Night Out	4/26/204	5 P.M.	NTEC		
California Trails and Greenways Conference - Evergreen Resort	4/30-5/1				
April 9, 2024 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees	
Award a Construction Contract for the Replacement of Asphalt Concrete in Various Locations			X		
Employee Service Awards - Chris Cannizzaro (35 years)					
General Manager and CFO Contract Updates (tentative)					
Award Construction Contract for the Brockway Fire Protection Water Infrastructure Project			X		
Job Description Approvals					
Approve Wholesale Water Agreement with TCPUD			X		
Facility Naming Policy Updates Review (tentative)					
Utility Rate Assistance Program Review (tentative)					
May 2024 Dates of Interest					
Special Board Meeting - Fiscal Year 2024/25 Captial Improvement Project Budget Workshop and Tour (tentative)	TBD				
Bulk Item Collection Day - District Offices					
Summer Activity Guide release					
May Meltdown Disc Golf Tournament	5/19/2024	9 A.M.	NTRP		
TVRA Boat Ramp opens	early May				
Special Board Meeting - Fiscal Year 2024/25 Budget Workshop	TBD				
ACWA Spring Conference					
May 14, 2024 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees	
Fiscal Year 2024/25 Draft Budget Review and Workshop					
Resolution for <i>Parks Make Life Better!</i> Month in July					
Award Purchase Contract for Sodium Hypochlorite					
GM Evaluation (Closed session)					
Employee Service Awards - Cathy Becker (5 years), Misty Moga (5 years)					
Request election services from Placer					
NTEC Rates					
NTRP Peak Season Parking Fee Review					
Award Construction Contract for the NTEC Generator (tentative)			X		
Facility Naming Policy Updates Review (tentative)					
Utility Rate Assistance Program Adoption (tentative)					
June 2024 Dates of Interest	Date				
NTBA Community Cleanup Day (District is a Sponsor)					

**Board of Directors
Long Range Calendar**

Resident KAYAK & SUP Storage Registration Opens					
Muscle & Flow Fitness Classes Start (Tuesdays all summer)					
Non-Resident KAYAK & SUP Storage Registration Opens					
Green Waste Collection Day - District Offices (District is a Sponsor)					
Tahoe Bike Challenge - All June - https://www.lovetoride.net/tahoe					
B&G Club: Wine on the Water					
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting					
Music on the Beach (every Friday at KBSRA, 6 - 8:30 p.m.) Begins					
Free Yoga at the Park w/ Tahoe Flow					
Park Fun-Run 5K Series					
Walk & Learn Tour - National Ave. Water Treatment Plant					
Gathering at the Garden - Bocce and Brunch					
Tuesday Night Pickleball Starts - Every Tuesday through 8/29					
Placer County Board of Supervisors (@NTEC)					
June 11, 2024 Regular Board of Directors Meeting		Committee	D&P Committee	Committees	
Adopt Final Budget					
Approve Appropriations Limit					
Approve PO's for Budgeted Line Items/Vendors					
GM Evaluation (Closed session)					
Facility Naming Policy Update Adoption					
July 2024 Dates of Interest	Date				
<i>Parks Make Life Better!</i> Month					
FREE Ice Cream in the Park - Thursdays					
Disc Golf Doubles Night Begins - Wednesdays (through 8/16)					
Chickadee Adult Art Series- Level 2 Begins (Tuesdays)					
Walk & Learn Tour - NTRP Well & Tank					
Free Yoga at the Park w/ Tahoe Flow					
Park Fun-Run 5K Series					
Music on the Beach (every Friday at KBSRA)					
Gathering at the Garden - Paint and Potluck					
July 9, 2024 Regular Board of Directors Meeting		Committee	D&P Committee	Committees	
Adopt Resolution for Annual Lien Action					
Adopt Resolution for Community Facilities District 94-1 Assessment					
GM Evaluation (Closed session)					
Employee Service Awards - Jesse Lochridge (20 years)					
Items with dates pending					

**Board of Directors
Long Range Calendar**

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					
Employee survey					
Anti Harrassment Training Workshop for Board (AB1661) (Required every two years; Due September 2024)					
Request election services from Placer May 2024					
Biennial Filing - Amend Conflict of Interest Code September 2024 (start process in Spring 2024)					
GM Eval (May-June); CFO Eval (Oct-Jan)					