



NORTH TAHOE PUBLIC UTILITY DISTRICT
Board of Directors Regular Meeting Agenda
North Tahoe Event Center
8318 North Lake Boulevard, Kings Beach, CA

Tuesday, October 8, 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 October 8, 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

Timed items on this agenda will be heard no earlier than the time listed below:

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 \(Pages 3-4\)](#)
 - 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 September 16, 2024 – October 7, 2024 \(Page 5\)](#)
 - 2. [Approve the Regular Meeting Minutes of September 16, 2024 \(Pages 6-12\)](#)

3. Authorize the General Manager to Execute a Subaward Grant Agreement with the South Tahoe Public Utility District for Fireflow Capacity Improvements and Fire Hydrant Installation (*Pages 13-55*)
4. Authorize the General Manager to Execute a Purchase Order with West Coast Paving, Inc. for the Replacement of Asphalt Concrete in Various Locations (*Pages 56-57*)
5. Adopt Resolution 2024-26 – Establishing a Naming of District Parks and Facilities and Commemorative Program Policy and Resolution 2024-27 – Regarding the Friends of the Park Fund (*Pages 58-85*)
6. Declare Items/Vehicles as Surplus and Authorize Sale, Donation, or Disposal as Appropriate – Authorize Amended Surplus List (*Pages 86-88*)

F. GENERAL BUSINESS

1. Harassment Avoidance Training For Board and Staff (AB1661) – Laura Fowler of the Best Best & Krieger, LLC – Time Certain Two Hour Training (*Page 89*)
2. Review, Discuss, and Possibly Approve Changes to the Chief Financial Officer Reporting Structure Including a Revised Job Description and Wage Range, Adopt Ordinance No. 399 – Regarding Officers, and Adopt Resolution 2024-28 – Adopting an Amended Publicly Available Pay Schedule for Management Employees (*Pages 90-117*)
3. Discuss and Possibly Authorize the General Manager to Sign an Advocacy Letter from Regional Transportation Partner Agencies to the Truckee Tahoe Airport District’s Board of Directors in Support of Funding for Transportation Alternatives (*Pages 118-119*)

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

1. General Manager/CEO Report (*Pages 120-123*)
2. Public Information Officer Report (*Pages 124-130*)
3. Accounting Department Report for the month ending August 31, 2024 (*Pages 131-166*)
 - a. Monthly Financial Report
 - b. Treasurer’s Report
4. Recreation, Parks, and Facilities Department Report (*Pages 167-169*)
5. Planning and Engineering Department Report (*Pages 170-178*)
6. Utility Operations Department Report (*Pages 179-182*)
7. Legal Report (*Pages 183-186*)

H. BOARD COMMENTS

I. LONG RANGE CALENDAR (*Pages 187-189*)

J. PUBLIC COMMENT AND QUESTIONS: *See protocol established under Agenda Item C, Public Comment and Questions.*

K. CLOSED SESSION

1. **CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION** –*Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9: 1 case*

L. ADJOURNMENT



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: October 8, 2024

ITEM: D-1

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

SUBJECT: T-TSA Regular Board of Directors Meeting Summary for September 18, 2024

1) The September 18, 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) Status Report:

a) Operations Report:

- All plant waste discharge requirements were met, and the plant performed well in August.
- Weed abatement on odorous air biofield complete.
- Added media to final effluent filter #1.

b) Laboratory Report:

- Support of the Digestion Improvement Project with gas sampling.
- Annual Proficiency testing scheduled.
- Internal Assessment completed.

c) Public Outreach:

- Plant Tours: Visiting TMWRF on 9/17/24.
- Public Outreach: Staff participated in public outreach for the Truckee Music Fest.

d) Capital Projects Report:

- Digestion Improvements Project: Building location determination underway. Boiler sizing and heating demand calculations are being determined. TRI Alpine Meadows to Olympic Valley Rehabilitation Project: So far, very positive response from all permitting agencies. Public response to early notification is very positive. Likely narrowing in on the CIPP UV cured option but still finalizing

the assessment. Nutrient Removal Alternatives Study: Short-listed alternatives selected. Visited several facilities representing short-listed alternatives. Preparing for the intense workshop (CAMP). Fate and Transport Study: Responding to requests for information. Approximately 4-month window for phase 1.

- Please visit the “Projects” page on the Agency website for updates on ongoing projects by using the following link: <https://www.tsa.ca.gov/home/pages/construction-projects>

e) Other Items Report: The Board Approved:


- Approval of the Regular Board meeting minutes from August 21, 2024.
- Ratification of payment of General Fund warrants and review and approval of the August Financial Results.
- Review and Approval of High-Strength Waste (HSW) Study.
- Authorization for the General Manager to Execute an Avigation Easement with the Truckee Tahoe Airport District.
- Authorization for the General Manager to Execute a Land Lease Amendment with the Truckee Donner Public Utility District.
- Approval of the Agency Annual Employee Appreciation Dinner.
- Additionally:
 - a) Update and Discussion on the Nutrient Removal Alternatives Study.

LINKS:


[July 17, 2024 Board Minutes](#)

[August 21, 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: October 8, 2024

ITEM: E-1

FROM: Accounting Department

SUBJECT: Approve Accounts Paid and Payable for the Period from September 16th, 2024 – October 7th, 2024

RECOMMENDATION:

Approve accounts paid and payable from September 16th, 2024, through October 7th, 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 2024-2025 Fiscal Year budget. District Staff and the Finance Committee have reviewed and recommended these accounts paid and payable as appropriate District expenditures.

ATTACHMENTS: N/A

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Submitted By: 
Lori Pommerenck
Interim Chief Financial Officer

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: October 8, 2024

ITEM: E-2

FROM: Office of the General Manager

SUBJECT: Approve the Regular Meeting Minutes of September 16, 2024

RECOMMENDATION:

Approve the Regular Meeting Minutes of September 16, 2024

DISCUSSION:

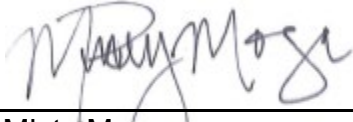
At the regular Board meeting and any special Board meetings, draft minutes from meeting(s) held during the previous month are presented to the Board of Directors for review and approval. Meeting minutes represent the official record of the District's actions. Minutes are considered to be a vital and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


FISCAL ANALYSIS: No Fiscal Impact

ATTACHMENTS: Draft Minutes from September 16, 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
Board of Directors Regular Meeting
North Tahoe Event Center, 8318 N Lake Blvd.
Kings Beach, CA**

Tuesday, September 16, 2024, at 2:30 p.m.

CALL TO ORDER/ESTABLISH QUORUM

The regular meeting of the North Tahoe Public Utility District Board of Directors was held on Monday, September 16, 2024, at 2:30 p.m. at the North Tahoe Event Center. Directors Thompson, Daniels, and President Coolidge were present. Directors Hughes (arrived at 2:46 p.m.), and Mourelatos arrived at (2:38 p.m.). District Staff in attendance included General Manager Johnson, Chief Financial Officer Van Cleave, Engineering and Operations Manager Pomroy, Human Resources Manager Harris, Recreation, Parks, and Facilities Manager Oberacker, Controller Pommerenck, and Administrative Liaison/Board Secretary Moga. Legal Counsel Nelson was also present. The Pledge of Allegiance was recited. Director Thompson requested that Consent Calendar item E.4 be moved to General Business F.1. for discussion.

OPEN SESSION

PUBLIC COMMENT – There were no requests for public comment.

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

Tahoe-Truckee Sanitation Agency (T-TSA) Report – Scott Wilson, TTSA Representative, presented key points from his report. After Mr. Wilson's update about possible surplus land, the Board and Mr. Wilson briefly discussed potential uses for the land, including renewable energy and public open space. President Coolidge asked for notification of TTSA Ad Hoc Committee meetings. Director Hughes mentioned that the Climate Transformation Alliance Committee and Regional Energy Network are focusing on alternative energy opportunities for our area.

Recreation & Parks Commission Report – Commissioner Heggen was unable to attend. There were no questions or comments.

Board Committee Reports—Director Mourelatos summarized topics discussed at the Finance Committee, including the confusion around NTCA grants, the pending transition with the CFO, and the finance long-range priorities. GM Johnson provided clarification regarding the NTCA grant process and current requests. Director Mourelatos recommended a Board committee to review grants. President Coolidge requested a one-page report on grants.

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 August 13, 2024 – September 15, 2024

- Approve the Regular Meeting Minutes of August 13, 2024 and Special Meeting Minutes of August 22, 2024
- Authorize the General Manager to Execute an Amendment to the Placer County Transient Occupancy Tax Funds Grant Agreement for the Pam Emmerich Memorial Pinedrop Trail Extension – Planning and Design Project
- Authorize the General Manager to Execute a Purchase Order for the Procurement of a Caterpillar 907 Wheel Loader and Authorize Surplus of the District’s Existing Bobcat S630 Skid-Steer Loader (This item was moved to General Business for discussion)
- Adopt Resolution 2024-21 – Establishing a Grant Management Policy
- Authorize General Manager to Execute InvoiceCloud Customer Portal Software Implementation and Services Agreement with InvoiceCloud

In response to Consent Calendar Item, E.4. for the Caterpillar 907 Loader, Director Thompson summarized the Special Board Meeting to review CIP equipment. Director Thompson expressed concerns about the recent and future rate increases and the impact on the community. He expressed he was not in favor of purchasing the proposed new loader. President Coolidge moved this item to be discussed as General Business item F.1.

President Coolidge requested language updates to Consent Calendar item F.5. Grant Policy to include other relevant departments.

In response to Director Daniels’ inquiry regarding InvoiceCloud, GM Johnson noted it’s an upgrade from the current software for less money.

Director Mourelatos announced that he needs to recuse himself from item E.3. due to real property interests.

MOTION: Director Hughes moved to approve the Consent calendar items. Director Mourelatos recused himself from item E.3. due to real property interests. Director Daniels seconded the motion to approve the consent calendar items as amended which carried unanimously in favor.

GENERAL BUSINESS

Authorize the General Manager to Execute a Purchase Order for the Procurement of a Caterpillar 907 Wheel Loader and Authorize Surplus of the District’s Existing Bobcat S630 Skid-Steer Loader (formally consent calendar item E.4.) – Director Thompson displayed a skid steer loader on the room monitors and highlighted what was discussed at the Special Board meeting in August. He discussed the features of the skid steer and 907 loader and the operating time on the current equipment. The Board and Staff discussed current equipment usage and future equipment needs. They also discussed the pros and cons of the different equipment types. In response to Director Daniels’ suggestion to table this item until UOM Fischer returns, President Coolidge stated if we table the item, let's ask staff for more information, such as surplus and renting options.

In response to Director Thompson's comments, Director Mourelatos spoke about the District's utility rate increases to address deferred maintenance, including fleet and inflation. He noted he owns a skid steer, and it's a challenge to get line of sight.

MOTION: Director Mourelatos moved to Authorize General Manager to Execute a Purchase Order for the Procurement of a Caterpillar 907 Wheel Loader and Authorize Surplus of the District's Existing Bobcat S630 Skid-Steer Loader with the contingency to include an annual fleet asset management report that analyzes each piece of equipment, its useful life, renting options, and maintenance of equipment as part of the annual budgeting process. The Board discussed balancing the District's equipment and the ability to be responsive to emergencies. Director Hughes seconded the motion. President Coolidge called for vote: The motion carried 4 to 1. Director Thompson opposed.

Review, Discuss, and Possibly Approve Maintenance Technician Division Reorganization, Job Descriptions, Wage Ranges, Incentive Certification Program Changes, Authorize the General Manager to Execute a Side-Letter with Local 39, and Adopt Resolution 2024-22 – Adopting an Amended Publicly Available Pay Schedule for All Employees – GM Johnson presented a PowerPoint slideshow and explained the role of a technician and the importance of the proposed change. President Coolidge mentioned that the Personnel Committee is in support of this change. The Board and Staff then discussed the reclassification and posting of the Superintendent and Lead Instrumentation and Electrical positions. In response to Director Mourelatos, HR Manager Harris expressed that this presents a great opportunity and mentioned that UOM Fischer has been involved in the process and strongly supports this reorganization.

MOTION: Director Daniels moved to approve the Maintenance Technician Division Reorganization, Job Descriptions, Wage Ranges, Incentive Certification Program Changes, Authorize the General Manager to Execute a Side-Letter with Local 39, and Adopt Resolution 2024-22 – Adopting an Amended Publicly Available Pay Schedule for All Employees approve reorganization as outline in board report. Director Hughes seconded the motion which carried unanimously in favor.

Review, Discuss, and Possibly Appoint an Interim Chief Financial Officer, Authorize the General Manager to Establish a Temporary Wage Adjustment and Execute all Documents for the Appointment, and Adopt the Following Resolutions:

- a. Resolution 2024-23 – Establishing Authorized Signatures for the Local Agency Investment Fund**
- b. Resolution 2024-24 – Establishing Authorized Signatures for UBS Financial Services, Inc. Investment Accounts**
- c. Resolution 2024-25 – Establishing Authorized Signatures for Administrative Checking, Payroll, and General Accounts at Wells Fargo Bank**

GM Johnson introduced the item. Director Mourelatos noted the Finance Committee supported this item and congratulated Lori Pommerenck for her efforts.

MOTION: Director Mourelatos moved to appoint Lori Pommerenck as interim CFO effective October 4, 2024, and Authorize the General Manager to Establish a Temporary Wage Adjustment, and Execute all Documents for the Appointment, and Adopt the Following Resolutions:

- d. Resolution 2024-23 – Establishing Authorized Signatures for the Local Agency Investment Fund**
- e. Resolution 2024-24 – Establishing Authorized Signatures for UBS Financial Services, Inc. Investment Accounts**
- f. Resolution 2024-25 – Establishing Authorized Signatures for Administrative Checking, Payroll, and General Accounts at Wells Fargo Bank**

Director Daniels seconded the motion, which carried unanimously in favor.

The Board commended Chief Financial Officer Van Cleave for her service and hard work at the NTPUD.

Review, Discuss, and Possibly Adopt Resolution 2024-26 – Establishing a Naming of District Parks and Facilities, Commemorative Seating Program, and Friends of the Park Recognition Board Policy and Resolution 2024-27 Regarding the Friends of the Park Fund – RFP Manager Oberacker introduced the item and provided a PowerPoint slideshow. The Board and Staff held a discussion regarding a manageable and intentional inventory with the possibility for larger commemorative opportunities in the future with Board approval. In response to President Coolidge, RFP Manager Oberacker spoke about the useful life of the existing plaques. Director Daniels provided background information regarding the Friends of the Park fund. GM Johnson noted that the Board will be involved in a subsequent policy to address a future scholarship fund. In response to Director Mourelatos' inquiry, RFP Manager Oberacker noted the NTEC's limited outdoor footprint and could be re-addressed during a potential remodel. Director Thompson expressed his concern about the affordability for locals. Director Hughes noted that the Rec Commission had a long discussion about pricing and requested a more affordable option, which was captured here with diverse offerings. She recommended sharing this policy with other Basin agencies as it represents a model for their use.

President Coolidge had suggestions on how to clarify the policy language. She requested to bring this item back as a Consent Calendar item at the next Board meeting. The Directors provided direction to support the policy, with President Coolidge's assistance to clarify policy language. Director Thompson noted that he was in favor but would vote no because of the cost and affordability for locals. He proposed waiving the fee, and Director Hughes disagreed. GM Johnson noted we could add a line in the application 'discounts or lower costs could be considered by our Board' and recommended keeping it local and flexible to come before this Board.

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

General Manager/CEO Report – GM Johnson highlighted items from his report. He spoke about the possible impacts of Alvarado-Gil's political party switch. In response to Director

Hughes' question, GM Johnson noted the District's strategy for funding water infrastructure for fire suppression through the climate bond, continued work with ACWA and CSDA, and building consensus with leaders outside Lake Tahoe.

Public Information Officer Report – PIO Broglio was not in attendance. GM Johnson noted customer outreach was amplified due to concerns around the Davis Fire and impacts on the ability to egress during the Brockway watermain project. GM Johnson addressed questions regarding the wait times and traffic counts due to the project. Director Hughes requested more discussion around grant funding opportunities.

Accounting Department Report for the month ending July 30, 2024 – CFO Van Cleave shared key points from her report.

Recreation, Parks, and Facilities Department Report – RPF Manager Oberacker provided highlights from her report, including the new bike racks at the NTEC. Director Hughes thanked Manager Oberacker for the fast response with the new bike racks. RPF Manager Oberacker added that a couple of Tannenbaum's weddings were moved to the NTEC during the Davis Fire. GM Johnson recognized RPF Oberacker and Recreation and Community Event Supervisor Visnyei for their efforts with the Live at the Launch series and its success in the first year.

Planning and Engineering Department Report – EOM Pomroy highlighted items from his report, including the Brockway Watermain project and the Carnelian Woods water line project.

Utility Operations Department Report – UOM Fischer was not in attendance. EOM Pomroy was available to answer any questions.

Legal Report – Legal Counsel Nelson provided highlights from his report. He added the CARB is amending regulations for specialized utility vehicles.

BOARD COMMENTS – President Coolidge and Director Mourelatos highlighted items from the Annual CSDA conference. The Board and Staff held a brief discussion regarding the CARB fleet regulations. Director Hughes highlighted the TTD submitted a grant for 50 sensors around the Basin to understand visitor movement through technology. Director Daniels provided an update of the Active Recreation Needs Assessment Ad Hoc committee update.

LONG RANGE CALENDAR – The long-range calendar was reviewed.

PUBLIC COMMENT – There were no requests for public comments.

The board went to a closed session at 6:52 p.m. and there would be no reportable action.

CLOSED SESSION

1. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION** – Pursuant to Section 54957.
Title: General Manager/CEO

ADJOURNMENT – With no further business to come before the Board, the meeting was adjourned at 8:15 p.m.



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 8, 2024

ITEM: E-3

FROM: Planning and Engineering Department

SUBJECT: Authorize the General Manager to Execute a Subaward Grant Agreement with the South Tahoe Public Utility District for Fireflow Capacity Improvements and Fire Hydrant Installation

RECOMMENDATION:

Authorize the General Manager to execute a subaward grant agreement with the South Tahoe Public Utility District for fireflow capacity improvements and fire hydrant installation.

DISCUSSION:

South Tahoe Public Utility District (STPUD) was awarded a grant on behalf of the Tahoe Water for Fire Suppression Partnership through the Lake Tahoe Restoration Act. The funds are allocated to the Partnership members based on the Lake Tahoe Environmental Improvement Program priority list of qualifying projects submitted by Public Water Systems at Lake Tahoe. The Federal assistance is a grant between the United States Forest Service (USFS) and STPUD.

The Subaward agreement with STPUD sets forth the responsibilities of each agency in relation to support and administration of the grant between STPUD and the USFS for Lake Tahoe Restoration Act funds. NTPUD's share of this grant is \$743,568. The grant funds will be used towards the Brockway Fire Protection Water Infrastructure Project, which is constructing approximately 2,213 linear feet of new 8-inch watermain in the Brockway Vista neighborhood to replace an aging and undersized watermain and install four new fire hydrants. The Board awarded the construction contract at the April 9, 2024 Board Meeting, and construction began in August 2024. The grant agreement allows for project expenses beginning on May 1, 2024, to be eligible for reimbursement.

FISCAL ANALYSIS:

The Federal Award receipt is \$743,568, which is required to be matched by a minimum of \$743,568 of District funds. The awarded construction contract to complete the Brockway Fire Protection Water Infrastructure Project is \$2,134,850 and the approved Fiscal Year 2024/25 Capital Budget for the project is \$2,600,000.

STRATEGIC PLAN ALIGNMENT:

Goal 1: Provide safe, efficient, sustainable water and wastewater services focusing on industry best practices and continuous improvement – Objective D: Prioritize Capital Project planning and delivery toward uniform service using industry standards, asset condition data, and a focus on climate resilience and emergency preparedness – Tactic 1: Improve the comprehensive

fire suppression capability of the water system in all three water systems – Activity a: Replace aging and undersized watermains with new watermains 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.

Goal 3: Enhance District governance and partnerships – Objective C: Monitor and advocate for Federal, State, and Local legislation and actively pursue relevant grant opportunities that support District priorities – Tactic 2: Continue active participation in Tahoe Water for Fire Suppression Partnership and leverage federal and state legislative advocates to advance funding opportunities for water infrastructure.

ATTACHMENTS:

South Tahoe Public Utility District Subaward Packet

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: 
Lori Pommerenck
Interim Chief Financial Officer



AWARD SUMMARY AND AUTHORIZATION

GRANT AWARD DETAILS:

Grant Recipient:	South Tahoe Public Utility District (STPUD)
Federal Awarding Entity:	USDA Forest Service Pacific Southwest Region Fire and Aviation Management
Federal Assistance Title:	Lake Tahoe Erosion Control Grant Program
Federal Assistance Listing (formerly CFDA)	10.690
Project Title:	Fiscal Year 2024 Lake Tahoe Basin-wide Water Infrastructure Projects to Improve Fire Flow, Distribution Systems, and Regional Interconnectivity to Better Respond to Wildfires
Federal Award Identification Number:	24-DG-11052012-160
Federal Award Date (per 2 CFR 200.1)	August 23, 2024
Grant Period:	08/23/2024– 12/31/2026
Pre-award costs:	Pre-award costs are authorized as of 05/01/2024

SUBAWARD DETAILS

Subrecipient Name:	North Tahoe Public Utility District (NTPUD)
Subrecipient's Unique Entity Identifier:	QXNVRVC738L4
Subrecipient's Federal Employer Identification Number:	94-1143428
Research & Development Award	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Subrecipient's period of performance start and end date:	08/23/2024– 12/31/2026 (pre-award costs are authorized as of 05/01/2024)
Subrecipient's budget period start and end date:	8/23/2024 – 12/31/2026 (pre-award costs are authorized as of 05/01/2024)
Subrecipient's project title and description:	Brockway Fire Protection Water Infrastructure: NTPUD owns the Tahoe Main water system that serves the Brockway residential area which borders Nevada. The existing intertie with Incline Village GID is in this area and has limited flow capacity. There are approximately 27 residential and commercial customers to be served by the proposed improvements. The water system is comprised of watermains ranging from 1 inch to 8 inches in diameter. The system is deficient in fire flows and in the number and spacing of fire hydrants and does not meet current fire codes. The project would install 2,213 linear feet of new 8-inch diameter watermains to replace existing 1 and



	<p>2-inch diameter watermains. Four new fire hydrants would be installed that would create accessible hydrants from both sides of SR 28, which is a Fire District preference. The new upsized watermains was modeled and that would improve fire flow capacity by up to 35% with a similar increase to the existing intertie with Incline Village GID. Flow and pressure to customers would also be improved for those served by the 2-inch backyard watermains. The population served by this project is 68. The total population served by the district is 9,995.</p> <p>Budget Narrative: North Tahoe Public Utility District intends to utilize FY24 Tahoe Water for Fire Suppression Partnership funds for construction activities to install 2,213 linear feet of 8-inch watermain with four new fire hydrants spaced at 500 feet along for \$ 1,487,136.</p>
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SUBAWARD COMPUTATION

Federal Award:	\$743,568.00
Subaward Required Match:	\$743,568.00
Total Project Cost:	\$1,487,136.00
Indirect Cost Rate:	N/A

CONTACT INFORMATION:

<p>Recipient Contacts: Donielle Morse, Grants Coordinator dmorse@stpud.us (530) 543-6236</p> <p>Jennifer Marshall, Grants Specialist jmarshall@stpud.us (530) 543-6271</p> <p>Kim Garon, Accounting Tech II/Grants Assistant kgaron@stpud.us (530) 543-6272</p>	<p>Subrecipient Contacts: Bradley A. Johnson, General Manager/CEO bjohnson@ntpud.org (530) 553-5410</p>
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INCORPORATED DOCUMENTS:

- Attachment A: Scope of Work and Schedule
- Attachment B: Subaward Project Budget
- Attachment C: Subrecipient Compliance Checklist
- Attachment D: STPUD and USDA FS Grant Agreement
- Attachment E: Whistleblower Notice
- Attachment F: Standard Form-LLL Disclosure of Lobbying Activities (Fillable Form - Attached Separately)
- Attachment G: And Justice for All Poster



FEDERAL SUBAWARD AGREEMENT
USDA Forest Service
Lake Tahoe Erosion Control Grant Program

AUTHORIZATION:

By signing below, each party certifies that the individuals listed in this document are authorized representatives of the individual parties to accept this Agreement in accordance with the terms and conditions contained herein.

South Tahoe Public Utility District	North Tahoe Public Utility District
_____ Signature of authorized representative	_____ Signature of authorized representative
_____ Printed name and title of authorized representative	_____ Printed name and title of authorized representative
_____ Date	_____ Date



**SUBAWARD AGREEMENT
BETWEEN
SOUTH TAHOE PUBLIC UTILITY DISTRICT
AND
NORTH TAHOE PUBLIC UTILITY DISTRICT**

SECTION A: GRANT PROVISIONS

This is a Subaward Agreement (Agreement) between South Tahoe Public Utility District (STPUD) and North Tahoe Public Utility District (Subrecipient) under the Lake Tahoe Erosion Control Grant Program Federal Assistance Listing 10.690. A signature in the Authorization Section on page three of this packet indicates that the Subrecipient is capable of and agrees to meet all Agreement terms, conditions, and requirements and that all the information contained in the Agreement is true and accurate.

Upon execution of this document, a subaward to the Subrecipient in the amount of \$743,568.00 is made by STPUD, the primary grant Recipient of the award, to implement the Fiscal Year 2024 Lake Tahoe Basin-wide Water Infrastructure Projects to Improve Fire Flow, Distribution Systems, and Regional Interconnectivity to Better Respond to Wildfires. North Tahoe Public Utility District, a subrecipient of this awarded project, accepts this subaward for the purpose described in the Scope of Work (Attachment A).

Federal Subaward: \$743,568.00
Subrecipient Required Match: \$743,568.00
Subrecipient Project Total: \$1,487,136.00

This subaward is issued to the Subrecipient on the expressed condition that project activities and funds will be carried out and administered in accordance with the terms and conditions set forth in this Agreement and all of its attachments. In addition to this Agreement, the Subrecipient agrees to abide by all terms and conditions set forth in the agreement between STPUD and the USDA Forest Service Domestic Grant 24-DG-11052012-160 (Grant Agreement) (Attachment D).

Subrecipients of this award are subject to the OMB guidance in subparts A through F of 2 CFR Part 200 as adopted and supplemented by the USDA in 2 CFR Part 400. Subawards must follow the regulations found in 2 CFR 200.331 through 200.333. Electronic copies of the CFRs may be found at www.ecfr.gov.

The following administrative provisions apply to this award:

1) System Award Management (SAM) Registration Requirement. Subrecipient shall maintain current organizational information and the original Unique Entity Identifier (UEI) provided for this agreement at www.sam.gov, with no active exclusions, until receipt of final payment. This requires annual review and updates, when needed, of organizational



information after the initial registration. More frequent review and updates may be required when changes in organizational information or agreement term(s) occur. Any change to the original UEI provided in this agreement may result in termination of this agreement and de-obligation of any remaining funds.

2) Reimbursable and Advance Payments. Reimbursements are approved under this award. Only costs for those project activities approved in (1) the initial award, or (2) modifications thereto, are allowable. STPUD will provide forms and instructions to submit requests for reimbursements on a quarterly basis and at project closeout. If advance payments are required, contact Donielle Morse at dmorse@stpud.us for more information.

Financial Requirements:

- a) Total reimbursement through this subaward will not exceed \$743,568.00. See Attachment B for the approved Subaward Project Budget.
- b) Pre-award costs are authorized as of 05/01/2024 pursuant to 2 CFR 200.458.
- c) Requests for reimbursement are based on actual expenditures incurred during the reporting period, and will be accompanied by supporting documentation, including line-item description of expenses incurred. Payment will not be processed without all reporting being current. Reimbursement may only be claimed for expenditures approved in this Agreement.
- d) Expenditures must be aligned with the Scope of Work (Attachment A), goals, objectives, and budget as approved and documented. Expenditures must comply with statutory guidelines.
- e) Requests for reimbursement are due electronically to STPUD Grants Coordinator and Grants Assistant unless specific exceptions are provided in writing by STPUD Grants Coordinator. STPUD will provide additional instructions for submission of requests for reimbursements upon execution of the Agreement.
 - i. The first request for reimbursement is due to STPUD by 10/20/2024 and shall cover activity from 05/01/2024 - 9/30/2024.
 - ii. Subsequent quarterly requests for reimbursement will cover activity for periods ending 12/31, 3/31, 6/30, and 9/30. Reports are due 15 calendar days after the end of each period. The final request shall cover activity for the entire grant period and must be submitted with the final payment request no later than 30 days after the period of performance end date.

3) Program Performance Reports. Program performance reports are due electronically to STPUD Grants Coordinator and Grants Specialist unless specific exceptions are provided in writing by STPUD Grants Coordinator. STPUD will provide additional instructions for submission of program performance reports upon execution of the Agreement.

- a) The first performance report is due to STPUD by 10/20/2024 and shall cover activity from 05/01/2024 - 9/30/2024.
- b) Subsequent quarterly performance reports will cover activity for periods ending 12/31, 3/31, 6/30, and 9/30. Reports are due 15 calendar days after the end of each period. Final reports covering activity for the entire grant period are due within 30 days after the grant expiration date.



- 4) Modifications. Modifications within the scope of this subaward must be made by mutual consent of STPUD and the Subrecipient, and upon approval by USDA Forest Service. To request a modification, contact Donielle Morse at dmorse@stpud.us at least 60 days prior to implementation of the requested change. The Forest Service is not obligated to fund any changes not properly approved in advance.
- 5) Notifications. Subrecipient shall immediately notify STPUD of developments, problems, delays, or adverse conditions that may have a significant impact on the activities supported under this subaward. Also, notification must be given in the case of any changes to key personnel identified in this subaward.
- 6) Closeout. Subrecipient shall submit to STPUD, no later than 30 calendar days after the period of performance end date, all financial, performance, and other reports required by the terms and conditions of this award.
- 7) Site visits. Per 2 CFR 200, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, STPUD is required to verify compliance with subaward agreements issued under Federal awards. Subrecipients may refer to Attachment C: Subrecipient Compliance Checklist and the issued Grant Agreement as a guide to remain compliant. STPUD may schedule a site visit anytime between the date of subaward execution and up to three years after grant award expiration. During the visit, subrecipients should be prepared to visit the project site and produce the documentation listed on the Subrecipient Compliance Checklist.

SECTION B: GRANT CONDITIONS

- 1) Nothing contained in this Agreement is intended to or shall be construed as creating or establishing a relationship of employer/employee between parties. STPUD will be exempt from payment of all Unemployment Compensation, FICA, retirement, life/medical insurance, and Workers Compensation insurance as the Subrecipient is an independent entity.
- 2) The Subrecipient will hold harmless, defend, and indemnify STPUD from all claims, actions, suits, charges, and judgments that arise out of the Subrecipient's performance or nonperformance of the Scope of Work (Attachment A) or subject matter called for in this Agreement.
- 3) STPUD and Subrecipient may amend this Agreement at any time provided such amendments make specific reference to this Agreement, are executed in writing, and are signed by a duly authorized representative of both organizations following the Modifications Provision above. Such amendments shall not invalidate this Agreement nor relieve or release STPUD or Subrecipient from its obligations under this Agreement.
- 4) STPUD may, at its discretion, modify this Agreement to conform with federal, state, or local governmental guidelines, policies, and available funding amounts or for other reasons, but if such amendments result in a change in the funding, the Scope of Work, or the scheduled activities to be undertaken as part of this Agreement, such modifications will be incorporated only by a written amendment signed by both STPUD and Subrecipient.
- 5) STPUD may also suspend or terminate this Agreement, in whole or in part, if the Subrecipient fails to comply with any term of this Agreement, or with any of the rules, regulations, or provisions referred to herein; and STPUD may declare the Subrecipient ineligible for any further participation in STPUD's grant agreements, in addition to other



remedies as provided by law. If there is probable cause to believe the Subrecipient is noncompliant with any applicable rules or regulations, STPUD may withhold funding.

- 6) This subaward is subject to the availability of appropriated Federal funds.
- 7) These grant funds will not be used to supplant existing financial support for current programs.
- 8) No portion of these grant funds will be subcontracted without prior written approval unless expressly identified in the Agreement.

SECTION C: GRANT ASSURANCES

Subrecipient must:

- 1) Comply with the OMB guidance in subparts A through F of 2 CFR Part 200 as adopted and supplemented by the USDA in 2 CFR Part 400. Subawards must follow regulations found in 2 CFR 200.331 through 200.333. Electronic copies of the CFRs can be obtained at the following location: www.ecfr.gov.
- 2) Adopt and maintain a system of internal controls that results in the fiscal integrity and stability of the organization, including the use of Generally Accepted Accounting Principles (GAAP).
- 3) Comply with all applicable federal regulations including, but not limited to those referenced throughout the Grant Agreement.
- 4) Comply with state insurance requirements for general, professional, and automobile liability; workers' compensation and employer's liability; and, if advance funds are required, commercial crime insurance.
- 5) Refer to and comply with Forest Service Provisions L, M, Q, S, T, U, W, X, Y, Z, AA, BB, CC, and DD as listed in Attachment D: STPUD and USDA FS Grant Agreement.
- 6) Comply with [OMB Number: 4040-0009 Assurances – Construction Programs](#).
- 7) Comply with the requirements of the Civil Rights Act of 1964, as amended, and the Rehabilitation Act of 1973 (P.L. 93-112), as amended, and any relevant program-specific regulations and shall not discriminate against any employee for employment because of race, national origin, creed, color, sex, religion, age, disability, or handicap condition (including AIDS and AIDS-related conditions).
- 8) Comply with Part III of Executive Order No. 11246 as amended to prohibit discrimination in Federally assisted construction activities. Subrecipients must include the seven clauses specified in section 202 of the Order in all construction contracts. Section 302 defines "Construction contract" as "any contract for the construction, rehabilitation, alteration, conversion, extension, or repair of buildings, highways, or other improvements to real property." Contracts less than \$10,000 are exempt from the requirements of the Order.
- 9) Display Attachment G: And Justice for All poster in a prominent place where it can be easily seen by employees, participants, and customers.
- 10) Certify that neither the Subrecipient nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency. This certification is made pursuant to regulations Implementing Executive Order 12549, Debarment and Suspension, 2 C.F.R. 180.
- 11) Comply with the Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1389), as amended. Subrecipients agree to comply with all applicable standards, orders or regulations issued



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USDA Forest Service
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pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1389). Violations must be reported to the Federal awarding agency and the Regional Office or the Environmental Protection Agency (EPA).

12) Certify that:

- a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Attachment F: Standard Form-LLL to Report Lobbying to STPUD, in accordance with its instructions.

13) Ensure that none of the funds provided under this Agreement may be used for a project for infrastructure unless they comply with Forest Service Provision V. Buy America Build America provided in Attachment D: STPUD and USDA Forest Service Grant Agreement. Review and refer to [2 CFR Part 184](#) for full the full guidance regarding the implementation of the Buy America Preference for Infrastructure Projects. When necessary, recipients may apply for, and the Forest Service may grant a waiver from these requirements. Contact Donielle Morse at dmorse@stpud.us for more information regarding a waiver.

14) Comply with the Americans With Disabilities Act of 1990 (P.L. 101-136), 42 U.S.C. 12101 et seq., as amended, and regulations adopted there contained in 28 C.F.R. Chapter I, Part 35 inclusive, and any relevant program-specific regulations.

15) Comply with Federal Regulations (CFR) and any guidance in effect from OMB related to (but not limited to) audit requirements for subawards that expend \$750,000 or more in Federal awards during the Recipient's fiscal year must have an annual audit prepared by an independent auditor in accordance with the terms and requirements of the appropriate circular. To acknowledge this requirement, SECTION E must be completed and returned to STPUD.

16) Disclose any existing or potential conflicts of interest relative to the performance of services resulting from this grant award.

17) Provide a work environment in which the use of tobacco products, alcohol, and illegal drugs will not be allowed.

18) Acknowledge USDA Forest Service in support of any publications, audiovisuals, and electronic media developed due to this award. Follow instructions in in Attachment D: STPUD and USDA Forest Service Grant Agreement.

19) Follow the requirement in Section 41101 of the Bipartisan Infrastructure Law, P.L. 117-58 [42 USC 18851], Davis-Bacon wage rates must be applied for all laborers and mechanics employed by contractors or subcontractors in the performance of construction, alteration, or repair work on a project assisted in whole or in part by funding made available under this Act. Laborers and mechanics shall be paid wages at rates not less than those prevailing on similar projects in the locality, as determined by the Secretary of Labor in accordance with subchapter IV of chapter 31 of Subtitle II of Title 40, United States Code (commonly referred to as the "Davis-Bacon Act").



- 20) Review and comply with equipment purchase requirements outlined in Attachment D: STPUD and USDA FS Grant Agreement
- 21) Ensure travel expenses, per diem, and other related expenses conform to allowed federal rates and procedures.
- 22) When federal funding requires a specific match, the Subrecipient must have the means necessary to identify that the match has been accomplished at the end of the grant period. When a match has been identified, it shall also be identified in the Scope of Work as a requirement and deliverable, including a quarterly performance report to document the match. Reports shall be held on file in the program for audit purposes and shall be furnished as documentation for match reporting on the Financial Status Reports at the end of the grant period.

SECTION D: AGREEMENTS

Both parties agree to:

- Comply with all provisions of this Agreement and the Grant Agreement when administering the project.
- Establish a Grant Administrator who will be responsible for assuring that the duties described in this Agreement are carried out.
- Site visit(s) as requested and/or needed by STPUD.
- All reports of expenditures and requests for reimbursement processed by STPUD are subject to audit.
- Either party may terminate this Agreement at any time upon at least 30 days written notice to the other party of such termination and specifying the effective date of such termination. Partial terminations of the Scope of Work (Attachment A) may only be undertaken with the prior written approval from STPUD. In case of termination, all finished or unfinished documents, data, studies, surveys, reports, or other materials prepared by the Subrecipient under this Agreement shall, at the option of STPUD become the property of STPUD, and the Subrecipient shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents or materials prior to the termination. The parties expressly agree that this Agreement shall be terminated immediately if, for any reason, STPUD and/or federal funding ability to satisfy this Agreement is withdrawn, limited, or impaired.

Subrecipient agrees to:

- Cooperate and coordinate with STPUD as reasonably required to carry out the purpose of this Agreement and the Grant Agreement.
- To complete all applicable Federal and State Environmental Documentation, as required, and obtain and retain in effect for the duration of this Agreement all governmental licenses and permits required for Project launch and completion.
- Comply with the provisions of the Grant Agreement when administering the Project.
- Provide STPUD with proof that the Subrecipient has NO active exclusions in the System for Award Management (sam.gov).
- Provide STPUD with required program performance and financial deliverables as scheduled. Any unobligated funds will be returned to STPUD within 30 days of the close of the award period. Any work performed after the



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budget period will not be reimbursed. If requests for reimbursement are received after the requested due dates, STPUD may not be able to provide reimbursement.

- If a credit is owed to STPUD after the closing period, the funds must be returned to STPUD within 30 days of identification.

STPUD agrees to:

- Serve as the primary liaison between the Recipient and USDA Forest Service.
- Process reimbursement requests in accordance with the Grant Agreement requirements and in the amounts outlined in the Subaward Project Budget (Attachment B).
- Oversee the progress of the project and Grant Agreement in accordance with grant requirements.
- Comply with all applicable federal, state, and local laws in administering grant funds, including those outlined in the Grant Agreement.
- Reserve the right to hold reimbursement under this award until any delinquent forms, reports, deliverables, and expenditure documentation is submitted and accepted by STPUD and/or the USDA Forest Service.



SECTION E: AUDIT INFORMATION REQUEST

Non-federal entities that expend \$750,000 or more in total federal awards are required to have a single or program-specific audit conducted for that year, in accordance with 2 CFR 200.501 (a).

Did your organization expend \$750,000 or more in all federal awards during your organization's most recent fiscal year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
What is the official name of your organization?	
When does your organization's fiscal year end?	
How often is your organization audited?	
When was your last audit performed?	
What time-period did your last audit cover?	
Which accounting firm conducted your last audit?	



SECTION F: MATCHING FUNDS AGREEMENT

This Matching Funds Agreement is entered between South Tahoe Public Utility District (Primary Recipient) and North Tahoe Public Utility District (Subrecipient).

Project Name: Fiscal Year 2024 Lake Tahoe Basin-wide Water Infrastructure Projects to Improve Fire Flow, Distribution Systems, and Regional Interconnectivity to Better Respond to Wildfires

Federal Awarding Entity: USDA Forest Service

Federal Award Identification Number: 24-DG-11052012-160

Subrecipient Name: North Tahoe Public Utility District

Subaward Project Title: Brockway Fire Protection Water Infrastructure

Grant Period: August 23, 2024 - December 31, 2026

Under the terms and conditions of this Agreement, the Subrecipient agrees to complete the Project as described in the Scope of Work (Attachment A) and produce project deliverables. Non-federal match funding is required to be documented and submitted with Financial Status Reports and Reimbursement Requests and will be verified during Subrecipient monitoring.

Summary of Matching Funds

Approved Budget Category	Federal Subaward	Subrecipient Match	Total Project Budget
Construction	\$743,568.00	\$743,568.00	\$1,487,136.00

Refer to the Project Budget (Attachment B) for more details.

A signature in the Authorization Section on page three of this packet indicates that the Subrecipient is capable of and agrees to meet all Agreement terms, conditions, and requirements and that all the information contained in the Agreement is true and accurate.

ATTACHMENT A: SCOPE OF WORK AND SCHEDULE

Project Description and Scope of Work:

NTPUD owns the Tahoe Main water system that serves the Brockway residential area which borders Nevada. The existing intertie with Incline Village GID is in this area and has limited flow capacity. There are approximately 27 residential and commercial customers to be served by the proposed improvements. The water system is comprised of watermains ranging from 1 inch to 8 inches in diameter. The system is deficient in fire flows and in the number and spacing of fire hydrants and does not meet current fire codes. The project would install 2,213 linear feet of new 8-inch diameter watermains to replace existing 1 and 2-inch diameter watermains. Four new fire hydrants would be installed that would create accessible hydrants from both sides of SR 28, which is a Fire District preference. The new upsized watermains was modeled and that would improve fire flow capacity by up to 35% with a similar increase to the existing intertie with Incline Village GID. Flow and pressure to customers would also be improved for those served by the 2-inch backyard watermains. The population served by this project is 68. The total population served by the district is 9,995.

The installation of the new watermains as part of this project will assist in attaining the water quality threshold. The 2-inch backyard watermains being replaced as part of this project are an aging infrastructure that is at the end of its useful service life. These watermains have had multiple repairs to stop the water from leaking out of the corroded watermain. It has been estimated that replacing these watermains will reduce leaks by up to 5 gallons per minute which equals to saving 2.6 million gallons of water per year. The District utilizes Lake Tahoe as its water source for potable water and therefore we will be able to reduce pumping 2.6 million gallons out of Lake Tahoe that preserves it for Lake use. This water savings also reduces electricity usage from less pumping, 7,400 kw per year, that will reduce greenhouse gases associated with producing potable water.

The installation of the watermains as part of this project will assist in attaining the soil conservation threshold. The majority of the new watermains are being placed in paved rights-of-way to minimize impact to undisturbed soils with one section of main being placed in the previously disturbed area of the road right-of-way.

Budget Narrative: North Tahoe Public Utility District intends to utilize FY24 Tahoe Water for Fire Suppression Partnership funds for construction activities to install 2,213 linear feet of 8-inch watermain with four new fire hydrants spaced at 500 feet along for \$ 1,487,136.

Construction: \$ 1,487,136

- Grant Amount: \$ 743,568
- NTPUD Match: \$ 743,568

Justification: The Construction line item will be utilized to reimburse the contractor hired to implement the project for all construction services and site/construction inspections.

Below is the table showing the awarded contract construction items.

ITEM NO.	ITEM DESCRIPTION	EST. QTY.	UNIT OF MEASURE
1	Mobilization/Demobilization	1	LS
2	SWPPP, Temporary Erosion Control	1	LS
3	Traffic Control	1	LS
4	Shoring and Worker Safety	1	LS
5	Pavement Striping	1	LS
6	Site Restoration	1	LS
7	Testing, Disinfection, Flushing	1	LS
8	Rock Excavation (Revocable if not used)	75	CY
9	8" PVC Waterline, County ROW	431	LF
10	8" PVC Waterline, State Hwy ROW	1,782	LF
11	8" Highway Crossing near Park W/20" casing	1	EA
12	Hot tap and connect, 10"x8"	1	LS
13	Connection, Speedboat Ave	1	LS
14	Connection, Harbor Ave	1	LS
15	Connection, Islet and Pier	1	LS
16	Connection, Pier and Lake Vista	1	LS
17	Fire Hydrant Assembly	4	EA
18	4" End of Line Cap and Blow Off	1	EA
19	1" ARV Assembly	2	EA
20	2" Tap and Service Line	21	EA
21	1" Meter Assembly	21	EA
22	1" Fire Meter Assembly	1	EA
23	Connect to Existing Service	15	EA
24	Customer Connection Service Line Extension	150	LF
25	12" Trench Pave, State Hwy ROW	7,400	SF
26	4" Pavement Restoration, County ROW	400	SF
27	3" Pavement Grind and Overlay	22,500	SF

Attached below is a detailed scope of work with a timeline.

Brockway Fire Protection Water Infrastructure

Task	Sub-Task	Description	Start Date	End Date
1		Project Administration	May 1, 2024	December 30, 2024
	1.1	Quarterly reporting		As needed
		Prepare/Submit Draft Project Report	November 2024	
		Final Project Report	December 2024	

2	Construct and Install		
2.1	Mobilization and Demobilization	August 1, 2024	October 25, 2024
2.2	Notify 811 USA North	August 1, 2024	August 9, 2024
2.3	Watermain Layout	August 5, 2024	August 6, 2024
2.4	Staging Area Establishment	August 1, 2024	August 9, 2024
2.5	Install BMPs/WPCP and Tree Protection	August 26, 2024	August 30, 2024
2.6	Sawcut Asphalt for Trench	September 3, 2024	September 6, 2024
2.7	Pothole and Locate Existing Watermain	September 3, 2024	September 6, 2024
2.8	Excavate, Install, Backfill 8" Watermain	September 9, 2024	September 20, 2024
2.9	Asphalt Pavement Trench Restoration	September 9, 2024	September 20, 2024
2.10	Chlorinate/Pressure Test/Flush New Watermain	September 23, 2024	September 24, 2024
2.11	New Service Connection Tie-ins	September 25, 2024	September 26, 2024
2.12	Existing Service Connection Tie-ins	September 25, 2024	September 26, 2024
2.14	Cold Grind and Pave Asphalt Lane Restoration	September 27, 2024	September 27, 2024
2.15	Pavement Striping	September 30, 2024	September 30, 2024
2.16	Remove BMPs/Restore Site and Staging Area	September 30, 2024	October 4, 2024
2.17	Punchlist Complete	October 7, 2024	October 15, 2024
3	Construction Administration		
3.1	Provide Technical oversight	August 1, 2024	October 25, 2024
3.2	Construction As-Builts	October 27, 2024	November 10, 2024

ATTACHMENT B: PROJECT BUDGET

NTPUD - BROCKWAY FIRE PROTECTION		OMB Approval No. 0348-0041	
BUDGET INFORMATION - Construction Programs			
<i>NOTE: Certain Federal assistance programs require additional computations to arrive at the Federal share of project costs eligible for participation. If such is the case, you will be notified.</i>			
COST CLASSIFICATION	a. Total Cost	b. Costs Not Allowable for Participation	c. Total Allowable Costs (Columns a-b)
1. Administrative and legal expenses	\$ 0.00	\$.00	\$ 0.00
2. Land, structures, rights-of-way, appraisals, etc.	\$.00	\$.00	\$.00
3. Relocation expenses and payments	\$.00	\$.00	\$.00
4. Architectural and engineering fees	\$.00	\$.00	\$.00
5. Other architectural and engineering fees	\$.00	\$.00	\$.00
6. Project inspection fees	\$.00	\$.00	\$.00
7. Site work	\$.00	\$.00	\$.00
8. Demolition and removal	\$.00	\$.00	\$.00
9. Construction	\$ 1,487,136.00	\$ 0.00	\$ 1,487,136.00
10. Equipment	\$.00	\$.00	\$.00
11. Miscellaneous	\$.00	\$.00	\$.00
12. SUBTOTAL (sum of lines 1-11)	\$ 1,487,136.00	\$ 0.00	\$ 1,487,136.00
13. Contingencies	\$.00	\$.00	\$.00
14. SUBTOTAL	\$ 1,487,136.00	\$ 0.00	\$ 1,487,136.00
15. Project (program) income	\$.00	\$.00	\$.00
16. TOTAL PROJECT COSTS (subtract #15 from #14)	\$ 1,487,136.00	\$.00	\$ 1,487,136.00
FEDERAL FUNDING			
17. Federal assistance requested, calculate as follows: (Consult Federal agency for Federal percentage share.) Enter the resulting Federal share.		Enter eligible costs from line 16c Multiply X <u>50.00</u> %	\$ 743,568.00

ATTACHMENT C: COMPLIANCE CHECKLIST



SUBRECIPIENT MONITORING CHECKLIST USDA Forest Service Lake Tahoe Erosion Control Grant Program

Name of Recipient: South Tahoe Public Utility District
Name of Subrecipient: North Tahoe Public Utility District
Federal Assistance Listing: 10.690
Grant Period: 8/23/2024 – 12/31/2026 (pre-award costs authorized as of 5/1/2024)
Subrecipient Project Title: Brockway Fire Protection Water Infrastructure

Per 2 CFR 200, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, South Tahoe Public Utility District (STPUD) is required to verify compliance with subaward agreements issued under Federal awards. Subrecipients may refer to this document and the issued subaward agreement as a guide to remain compliant. STPUD may schedule a site visit anytime between the date of subaward execution and up to three years after grant award expiration. During the visit, subrecipients should be prepared to visit the project site and produce the documentation listed below.

Yes	No	N/A	Item to Verify
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Confirmation that all subrecipients are subject to OMB guidance in subparts A through F of 2 CFR Part 200 as adopted and supplemented by the USDA in 2 CFR Part 400. Any sub-award must follow the regulations found in 2 CFR 200.331 through 200.333. <i>Examples: Bid documents, fully executed construction contract, environmental compliance, permitting documentation</i>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Proof of state insurance requirements for general, professional, and automobile liability; workers' compensation and employer's liability; and, if advance funds are required, commercial crime insurance. <i>Examples: Certificates of insurance</i>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Davis-Bacon Act compliance, including certified payroll verification, and a list of prevailing wages and employee rights posters at the workplace <i>Examples: Certified payroll, list of prevailing wages at the job site, employee rights posters</i>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Proof of Build America Buy America as applicable <i>Examples: BABA/AIS Certificates</i>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Comply with Civil Rights Requirements Brochure <i>Example: Nondiscrimination Policies and Procedures</i>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Proof of internal controls to maintain fiscal integrity, including the use of Generally Accepted Accounting Principles (GAAP) <i>Examples: Finance policies and procedures, project-specific accounting reports</i>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Proof of annual audit as required <i>Examples: Annual audit, Schedule of Expenditures of Federal Awards (SEFA)</i>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>And Justice for All</i> (AD-475 A-Assisted Poster) displayed in public reception/publicly visible area <i>Example: And Justice for All (AD-475 A-Assisted Poster)</i>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No active exclusions in the System for Award Management <i>Example: Proof of no SAM exclusions</i>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Audit <i>Example: The most recent independent audit, including the SEFA if the non-federal entity spends \$750,000 or more in federal awards during a fiscal year.</i>
Notes:			

Printed Name and Signature of Recipient Representative: _____

Printed Name and Signature of Subrecipient Representative: _____

ATTACHMENT D: STPUD AND USFS GRANT AGREEMENT

**FEDERAL FINANCIAL ASSISTANCE
AWARD OF DOMESTIC GRANT 24-DG-11052012-160
Between
SOUTH TAHOE PUBLIC UTILITY DISTRICT
And The
USDA, FOREST SERVICE
PACIFIC SOUTHWEST REGION
FIRE AND AVIATION MANAGEMENT**

Project Title: Fiscal Year 2024 Lake Tahoe Basin-wide Water Infrastructure Projects to Improve Fire Flow, Distribution Systems, and Regional Interconnectivity to Better Respond to Wildfires

Upon execution of this document, an award to South Tahoe Public Utility District, hereinafter referred to as “STPUD,” in the amount of **\$2,155,269.00**, is made under the authority of Lake Tahoe Restoration Act, Public Law 106-506, as amended by Department of the Interior and Related Agencies Appropriations Act for Fiscal Year 2004, Public Law 108-108.. The Federal Assistance Listing (formerly Catalog of Federal Domestic Assistance - CFDA) number and name are 10.690, Lake Tahoe Erosion Control Grant Program. South Tahoe Public Utility District accepts this award for the purpose described in the application narrative. Your application for Federal financial assistance, dated 06/04/2024, and the attached Forest Service provisions, ‘Forest Service Award Provisions,’ are incorporated into this letter and made a part of this award.

This authority requires a match of 1:1, which your organization has agreed to provide as shown in the attached application, financial plan and narrative.

STPUD is approved to sub-award under this grant provided they adhere to Provision D: SUBAWARDS on page 6 of this award document in Attachment A: Forest Service Award Provisions.

The financial status and program performance reporting requirements are covered in Attachment A: Forest Service Award Provisions under provisions E and F, respectively. Send all program accomplishment reports to Barbara Geringer and cc Wendy Yun. Send all financial reports to Wendy Yun. Their contact information is listed in provision B, Principal Contacts.

Financial and Performance reports are due quarterly. The first financial report and performance report, respectively, and because of approved pre-award costs, shall cover activity from May 1, 2024 – September 30, 2024, and each is due to the USDA. Forest Service by October 30, 2024.

Subsequent quarterly reports will cover activity for the periods ending December 31, March 31, June 30, and September 30. Reports are due 30 days after each period.

Final reports covering activity for the entire grant period are due within 120 days after the grant expiration date.



This is an award of Federal financial assistance. Prime and sub-recipients to this award are subject to the OMB guidance in subparts A through F of 2 CFR Part 200 as adopted and supplemented by the USDA in 2 CFR Part 400. Adoption by USDA of the OMB guidance in 2 CFR 400 gives regulatory effect to the OMB guidance in 2 CFR 200 where full text may be found.

Electronic copies of the CFRs can be obtained at the following internet site: www.ecfr.gov. If you are unable to retrieve these regulations electronically, please contact your Grants and Agreements Office at Wendy Yun, wendy.yun@usda.gov.

The following administrative provisions apply to this award:

- A. **LEGAL AUTHORITY.** STPUD shall have the legal authority to enter into this award, and the institutional, managerial, and financial capability to ensure proper planning, management, and completion of the project, which includes funds sufficient to pay the non-Federal share of project costs, when applicable.
- B. **PRINCIPAL CONTACTS.** Individuals listed below are authorized to act in their respective areas for matters related to this award.

Principal Cooperator Contacts:

Cooperator Program Contact	Cooperator Administrative Contact
Donielle Morse Grant Coordinator South Tahoe Public Utility District 1275 Meadow Crest Dr. South Lake Tahoe, CA 96150 Telephone: 530-543-6236 Email: dmorse@stpud.us	Jennifer Marshall Grants Specialist South Tahoe Public Utility District 1275 Meadow Crest Drive South Lake Tahoe, CA 96150 Telephone: (530) 543-6271 Email: jmarshall@stpud.us
	Kim Garon Grants Program Assistance South Tahoe Public Utility District 1275 Meadow Crest Dr. South Lake Tahoe, CA 96150 Telephone: 530-543-6272 Email: kgaron@stpud.us



Principal Forest Service Contacts:

Forest Service Program Manager Contact	Forest Service Administrative Contact
Barbara Geringer Assistant Director USDA Forest Service, Region 5 Fire and Aviation Management 1323 Club Drive Vallejo, CA 94592 Mobile Telephone: (202) 577-4827 FAX: (707) 562-9048 Email: barbara.geringer-frazier@usda.gov	Wendy Yun Program Management Specialist USDA Forest Service, Region 5 Fire and Aviation Management 1323 Club Drive Vallejo, CA 94592 Mobile Telephone: (916) 712-8392 FAX: (707) 562-9048 Email: wendy.yun@usda.gov

C. SYSTEM FOR AWARD MANAGEMENT REGISTRATION REQUIREMENT (SAM). STPUD shall maintain current organizational information and the original Unique Entity Identifier (UEI) provided for this agreement in the System for Award Management (SAM) until receipt of final payment. This requires annual review and updates, when needed, of organizational information after the initial registration. More frequent review and updates may be required for changes in organizational information or agreement term(s). Any change to the original UEI provided in this agreement will result in termination of this agreement and de-obligation of any remaining funds. For purposes of this agreement, System for Award Management (SAM) means the Federal repository into which an entity must provide information required for the conduct of business as a Cooperative. Additional information about registration procedures may be found at the SAM Internet site at www.sam.gov.

D. REIMBURSABLE AND ADVANCE PAYMENTS – FINANCIAL ASSISTANCE. Reimbursable and Advance payments are approved under this award. Only costs for those project activities approved in (1) the initial award, or (2) modifications thereto, are allowable. Requests for payment must be submitted on Standard Form 270 (SF-270), Request for Advance or Reimbursement, and must be submitted no more than monthly. In order to approve a Request for Advance Payment or Reimbursement, the Forest Service shall review such requests to ensure advances or payments for reimbursement are in compliance and otherwise consistent with OMB, USDA, and Forest Service regulations.

Advance payments must not exceed the minimum amount needed or no more than is needed for a 30-day period, whichever is less. If the Recipient receives an advance payment and subsequently requests an advance or reimbursement payment, then the request must clearly demonstrate that the previously advanced funds have been fully expended before the Forest Service can approve the request for payment. Any funds advanced, but not spent, upon expiration of this award must be returned to the Forest Service.

The Program Manager reserves the right to request additional information prior to approving a payment.

<p>The invoice must be sent by one of three methods:</p> <p>EMAIL (preferred): SM.FS.asc_ga@usda.gov</p> <p>FAX: 877-687-4894</p> <p>POSTAL: USDA Forester Service Budget & Finance - Grants and Agreements 4000 Masthead St, NE Albuquerque, NM 87109</p>	<p>Send a copy to:</p> <p>Wendy Yun, wendy.yun@usda.gov</p>
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- E. INDIRECT COST RATES. STPUD has elected not to assess indirect costs against this grant award.
- F. PRIOR WRITTEN APPROVAL. STPUD shall obtain prior written approval pursuant to conditions set forth in 2 CFR 200.407.
- G. MODIFICATIONS. Modifications within the scope of this award must be made by mutual consent of the parties, by the issuance of a written modification signed and dated by all properly authorized signatory officials, prior to any changes being performed. Requests for modification should be made, in writing, at least 45 days prior to implementation of the requested change. The Forest Service is not obligated to fund any changes not properly approved in advance.
- H. PERIOD OF PERFORMANCE. This agreement is executed as of the date of the Forest Service signatory official signature. Pre-award costs are authorized as of **05/01/2024** pursuant to 2 CFR 200.458.

The end date, or expiration date is **12/31/2026**. This instrument may be extended by a properly executed modification. *See Modification Provision above.*

- I. AUTHORIZED REPRESENTATIVES. By signature below, each party certifies that the individuals listed in this document as representatives of the individual parties are authorized to act in their respective areas for matters related to this award. In witness whereof the parties hereto have executed this award.



PAUL HUGHES
General Manager
South Tahoe Public Utility District

8/23/2024

Date

(for) JAIME GAMBOA
Director
Fire and Aviation Management
USDA Forest Service, Pacific Southwest Region

Date

The authority and the format of this award have been reviewed and approved for signature.

JASON BUCKNER
Digitally signed by JASON BUCKNER
Date: 2024.08.21 15:37:02 -05'00'

JASON BUCKNER
Forest Service Grants Management Specialist

Date

ATTACHMENT A: FOREST SERVICE AWARD PROVISIONS

- A. COLLABORATIVE ARRANGEMENTS. Where permitted by terms of the award and Federal law, STPUD a may enter into collaborative arrangements with other organizations to jointly carry out activities with Forest Service funds available under this award.
- B. FOREST SERVICE LIABILITY TO THE RECIPIENT. The United States shall not be liable to STPUD for any costs, damages, claims, liabilities, and judgments that arise in connection with the performance of work under this award, including damage to any property owned by STPUD or any third party.
- C. NOTICES. Any notice given by the Forest Service or STPUD will be sufficient only if in writing and delivered in person, mailed, or transmitted electronically by e-mail or fax, as follows:

To the Forest Service Program Manager, at the address specified in the award.

To STPUD, at the address shown in the award or such other address designated within the award.

Notices will be effective when delivered in accordance with this provision, or on the effective date of the notice, whichever is later.

- D. SUBAWARDS. Prior approval is required to issue subawards under this grant. The intent to subaward must be identified in the approved budget and scope of work and approved in the initial award or through subsequent modifications. Approval of each individual subaward is not required, however the cooperator must document that each sub-recipient does NOT have active exclusions in the System for Award Management (sam.gov).

The Cooperator must also ensure that they have evaluated each subrecipient's risk in accordance with 2 CFR 200.332 (b).

Any subrecipient under this award must be notified that they are subject to the OMB guidance in subparts A through F of 2 CFR Part 200, as adopted and supplemented by the USDA in 2 CFR Part 400. Any sub-award must follow the regulations found in 2 CFR 200.331 through .333.

All subawards \$30,000 or more must be reported at fsrs.gov in compliance with 2 CFR 170. See Attachment B for full text.

- E. FINANCIAL STATUS REPORTING. A Federal Financial Report, Standard Form SF-425 (and Federal Financial Report Attachment, SF-425A, if required for reporting multiple awards), must be submitted quarterly. These reports are due 30 days after the reporting period ending March 31, June 30, September 30, and December 31. The first

report shall cover May 1, 2024 - September 30, 2024, and is due to the Forest Service by October 30, 2024. The final report shall cover activity for the entire grant period. The final SF-425 (and SF-425A, if applicable) must be submitted either with the final payment request or no later than 120 days from the expiration date of the award. These forms may be found at grants.gov/forms/forms-repository/post-award-reporting-forms

- F. PROGRAM PERFORMANCE REPORTS. The recipient shall perform all actions identified and funded in application/modification narratives within the performance period identified in award.

In accordance with 2 CFR 200.301, reports must relate financial data to performance accomplishments of the federal award.

STPUD shall submit quarterly performance reports. These reports are due 30 days after the reporting period ending March 31, June 30, September 30, and December 31. The first report shall cover May 1, 2024 - September 30, 2024, and is due to the Forest Service by October 30, 2024. The final report shall cover activity for the entire grant period. The final performance report shall be submitted either with STPUD's final payment request, or separately, but not later than 120 days from the expiration date of the award.

- G. NOTIFICATION. STPUD shall immediately notify the Forest Service of developments that have a significant impact on the activities supported under this award. Also, notification must be given in case of problems, delays or adverse conditions that materially impair the ability to meet the objectives of the award. This notification must include a statement of the action taken or contemplated, and any assistance needed to resolve the situation.
- H. CHANGES IN KEY PERSONNEL. Any revision to key personnel identified in this award requires notification of the Forest Service Program Manager by email or letter.
- I. USE OF FOREST SERVICE INSIGNIA. In order for STPUD to use the Forest Service insignia on any published media, such as a Web page, printed publication, or audiovisual production, permission must be granted by the Forest Service's Office of Communications (Washington Office). A written request will be submitted by Forest Service, Program Manager, to the Office of Communications Assistant Director, Visual Information and Publishing Services prior to use of the insignia. The Forest Service Program Manager will notify STPUD when permission is granted.
- J. PUBLIC NOTICES. It is Forest Service's policy to inform the public as fully as possible of its programs and activities. STPUD is encouraged to give public notice of the receipt of this award and, from time to time, to announce progress and accomplishments.

STPUD may call on Forest Service's Office of Communication for advice regarding public notices. STPUD is requested to provide copies of notices or announcements to

the Forest Service Program Manager and to Forest Service's Office Communications as far in advance of release as possible.

K. FOREST SERVICE ACKNOWLEDGED IN PUBLICATIONS, AUDIOVISUALS, AND ELECTRONIC MEDIA. STPUD shall acknowledge Forest Service support in any publications, audiovisuals, and electronic media developed as a result of this award. Follow direction in USDA Supplemental 2 CFR 415.2.

L. COPYRIGHTING. STPUD is/are granted sole and exclusive right to copyright any publications developed as a result of this award. This includes the right to publish and vend throughout the world in any language and in all media and forms, in whole or in part, for the full term of copyright and all renewals thereof in accordance with this award.

No original text or graphics produced and submitted by the Forest Service shall be copyrighted. The Forest Service reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, and to authorize others to use the work for federal government purposes.

This right shall be transferred to any sub-awards or subcontracts.

This provision includes:

- The copyright in any work developed by STPUD under this award.
- Any right of copyright to which STPUD purchase(s) ownership with any federal contributions.

M. NONDISCRIMINATION STATEMENT – PRINTED, ELECTRONIC, OR AUDIOVISUAL MATERIAL. STPUD shall include the following statement, in full, in any printed, audiovisual material, or electronic media for public distribution developed or printed with any Federal funding.

In accordance with Federal law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age, disability, and reprisal or retaliation for prior civil rights activity. (Not all prohibited bases apply to all programs.)

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, and American Sign Language) should contact the responsible State or local Agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form, which can be obtained

online at <https://www.ocio.usda.gov/document/ad-3027>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

- (1) Mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue SW, Washington, D.C. 20250-9410; or
- (2) Fax: (833) 256-1665 or (202) 690-7442; or
- (3) Email: program.intake@usda.gov.

If the material is too small to permit the full Non-Discrimination Statement to be included, the material will, at a minimum, include the alternative statement:
"This institution is an equal opportunity provider."

- N. **DISPUTES.** In the event of any issue of controversy under this agreement, the parties may pursue Alternate Dispute Resolution (ADR) procedures to voluntarily resolve those issues. These procedures may include, but are not limited to conciliation, facilitation, mediation, and fact finding.

Should the parties be unable to resolve the issue of controversy through ADR, then the Signatory Official will make the decision. A written copy of the decision will be provided to the Cooperator.

Decisions of the Signatory Official shall be final unless, within 30 days of receipt of the decision of the Signatory Official, the Cooperator appeals the decision to the Forest Service's Deputy Chief, State, Private, and Tribal Forestry (SPTF). Any appeal made under this provision shall be in writing and addressed to the Deputy Chief, SPTF, USDA, Forest Service, Washington, DC 20024. A copy of the appeal shall be concurrently furnished to the Signatory Official.

A decision under this provision by the Deputy Chief, SPTF, is final. The final decision by the Deputy Chief, SPTF, does not preclude the Cooperator from pursuing remedies available under the law.

- O. **AWARD CLOSEOUT.** STPUD must submit, no later than 120 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award.

Any unobligated balance of cash advanced to STPUD must be immediately refunded to the Forest Service, including any interest earned in accordance with 2 CFR 200.344(d).

If this award is closed without audit, the Forest Service reserves the right to disallow and recover an appropriate amount after fully considering any recommended disallowances resulting from an audit which may be conducted later.

- P. TERMINATION. This award may be terminated, in whole or part pursuant to 2 CFR 200.340.
- Q. DEBARMENT AND SUSPENSION. STPUD shall immediately inform the Forest Service if they or any of their principals are presently excluded, debarred, or suspended from entering into covered transactions with the federal government according to the terms of 2 CFR Part 180. Additionally, should STPUD or any of their principals receive a transmittal letter or other official federal notice of debarment or suspension, then they shall notify the Forest Service without undue delay. This applies whether the exclusion, debarment, or suspension is voluntary or involuntary. The Recipient shall adhere to 2 CFR Part 180 Subpart C in regards to review of sub-recipients or contracts for debarment and suspension.

All subrecipients and contractors must complete the form AD-1048, Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion, Lower Tier Covered Transactions. Blank forms are available electronically. Completed forms must be kept on file with the primary recipient.

- R. MEMBERS OF CONGRESS. Pursuant to 41 U.S.C. 22, no member of, or delegate to, Congress shall be admitted to any share or part of this award, or benefits that may arise therefrom, either directly or indirectly.
- S. SCIENTIFIC INTEGRITY: USDA is committed to the highest levels of integrity in all of our scientific activities and decision making. This includes to performing, recording and reporting the results of scientific activities with honesty, objectivity, and transparency. All persons performing under this agreement shall adhere to the principles of scientific integrity described in [Departmental Regulation \(DR\) 1074-001](#).
- T. GEOSPATIAL DATA. All data collected will meet the requirements of the Geospatial Data Act of 2018 where applicable. This will always include the documentation of all relevant metadata standards, use of standard data formats; description of quantitative measures of uncertainty and source of uncertainty and sources of uncertainty associated with the data. Additionally, the data must meet specific standards specified elsewhere to ensure the data is useful to support the USDA's mission. The recipient/cooperator agrees to comply with USDA's Department-wide enterprise geospatial data management policy implemented in [Departmental Regulation 3465-001](#) which establishes the USDA policy for defining the strategic direction necessary to optimize the management of the USDA geospatial data and geospatial infrastructure, including all geospatial data created for, by, and enhanced by USDA.
- U. PUBLIC ACCESS TO SCHOLARLY PUBLICATIONS AND DIGITAL SCIENTIFIC RESEARCH DATA. The recipient agrees to comply with USDA's Department-wide [public access policy](#) implemented in [Departmental Regulation 1020-006](#) which establishes the USDA policy for public access to scholarly publications and digital scientific research data assets. The USDA will make all peer-reviewed, scholarly

publications and digital scientific research data assets arising from unclassified scientific research supported wholly or in part by the USDA accessible to the public, to the extent practicable.

V. BUY AMERICA BUILD AMERICA. Recipients of an award of Federal financial assistance from a program for infrastructure are hereby notified that none of the funds provided under this award may be used for an infrastructure project unless:

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

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

(3) All construction materials are manufactured in the United States—this means that all manufacturing processes for the construction material occurred in the United States. The construction material standards are listed below.

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

Categorization of articles, materials, and supplies. An article, material, or supply should only be classified into one of the following categories: (i) Iron or steel products; (ii) Manufactured products; (iii) Construction materials; or (iv) Section 70917(c) materials. An article, material, or supply should not be considered to fall into multiple categories. In some cases, an article, material, or supply may not fall under any of the categories listed in this paragraph. The classification of an article, material, or supply as falling into one of the categories listed in this paragraph must be made based on its status at the time it is

brought to the work site for incorporation into an infrastructure project. In general, the work site is the location of the infrastructure project at which the iron, steel, manufactured products, and construction materials will be incorporated.

Application of the Buy America Preference by category. An article, material, or supply incorporated into an infrastructure project must meet the Buy America Preference for only the single category in which it is classified.

Determining the cost of components for manufactured products. In determining whether the cost of components for manufactured products is greater than 55 percent of the total cost of all components, use the following instructions:

- (a) For components purchased by the manufacturer, the acquisition cost, including transportation costs to the place of incorporation into the manufactured product (whether or not such costs are paid to a domestic firm), and any applicable duty (whether or not a duty-free entry certificate is issued); or
- (b) For components manufactured by the manufacturer, all costs associated with the manufacture of the component, including transportation costs as described in paragraph (a), plus allocable overhead costs, but excluding profit. Cost of components does not include any costs associated with the manufacture of the manufactured product.

Construction material standards. The Buy America Preference applies to the following construction materials incorporated into infrastructure projects. Each construction material is followed by a standard for the material to be considered “produced in the United States.” Except as specifically provided, only a single standard should be applied to a single construction material.

- (1) Non-ferrous metals. All manufacturing processes, from initial smelting or melting through final shaping, coating, and assembly, occurred in the United States.
- (2) Plastic and polymer-based products. All manufacturing processes, from initial combination of constituent plastic or polymer-based inputs, or, where applicable, constituent composite materials, until the item is in its final form, occurred in the United States.
- (3) Glass. All manufacturing processes, from initial batching and melting of raw materials through annealing, cooling, and cutting, occurred in the United States.
- (4) Fiber optic cable (including drop cable). All manufacturing processes, from the initial ribboning (if applicable), through buffering, fiber stranding and jacketing,

occurred in the United States. All manufacturing processes also include the standards for glass and optical fiber, but not for non-ferrous metals, plastic and polymer-based products, or any others.

(5) Optical fiber. All manufacturing processes, from the initial preform fabrication stage through the completion of the draw, occurred in the United States.

(6) Lumber. All manufacturing processes, from initial debarking through treatment and planning, occurred in the United States.

(7) Drywall. All manufacturing processes, from initial blending of mined or synthetic gypsum plaster and additives through cutting and drying of sandwiched panels, occurred in the United States.

(8) Engineered wood. All manufacturing processes from the initial combination of constituent materials until the wood product is in its final form, occurred in the United States.

Waivers. When necessary, recipients may apply for, and the agency may grant, a waiver from these requirements. The agency should notify the recipient for information on the process for requesting a waiver from these requirements.

When the Federal agency has made a determination that one of the following exceptions applies, the awarding official may waive the application of the Buy America Preference in any case in which the agency determines that:

- (1) applying the Buy America Preference would be inconsistent with the public interest;
- (2) the types of iron, steel, manufactured products, or construction materials are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality; or
- (3) the inclusion of iron, steel, manufactured products, or construction materials produced in the United States will increase the cost of the overall project by more than 25 percent.

A request to waive the application of the Buy America Preference must be in writing. The agency will provide instructions on the format, contents, and supporting materials required for any waiver request. Waiver requests are subject to public comment periods

of no less than 15 days and must be reviewed by the Made in America Office.

There may be instances where an award qualifies, in whole or in part, for an existing waiver described at [USDA Buy America Waivers for Federal Financial Assistance | USDA](#).

Definitions

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

“Construction materials” means articles, materials, or supplies that consist of only one of the items listed in paragraph (1) of this definition, except as provided in paragraph (2) of this definition. To the extent one of the items listed in paragraph (1) contains as inputs other items listed in paragraph (1), it is nonetheless a construction material.

(1) The listed items are:

- (i) Non-ferrous metals;
- (ii) Plastic and polymer-based products (including polyvinylchloride, composite building materials, and polymers used in fiber optic cables);
- (iii) Glass (including optic glass);
- (iv) Fiber optic cable (including drop cable);
- (v) Optical fiber;
- (vi) Lumber;
- (vii) Engineered wood; and
- (viii) Drywall.

(2) Minor additions of articles, materials, supplies, or binding agents to a construction material do not change the categorization of the construction material.

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

including electric vehicle (EV) charging.

“Infrastructure project” means any activity related to the construction, alteration, maintenance, or repair of infrastructure in the United States regardless of whether infrastructure is the primary purpose of the project. See also paragraphs (c) and (d) of 2 CFR 184.4.

“Iron or steel products” means articles, materials, or supplies that consist wholly or predominantly of iron or steel or a combination of both.

W. TRAFFICKING IN PERSONS.

1. Provisions applicable to a Recipient that is a private entity.
 - a. You as the Recipient, your employees, Subrecipients under this award, and Subrecipients’ employees may not:
 - (1) Engage in severe forms of trafficking in persons during the period of time that the award is in effect;
 - (2) Procure a commercial sex act during the period of time that the award is in effect; or
 - (3) Use forced labor in the performance of the award or subawards under the award.
 - b. We as the Federal awarding agency may unilaterally terminate this award, without penalty, if you or a Subrecipient that is a private entity:
 - (1) Is determined to have violated a prohibition in paragraph a.1 of this award term; or
 - (2) Has an employee who is determined by the agency official authorized to terminate the award to have violated a prohibition in paragraph a.1 of this award term through conduct that is either:
 - i. Associated with performance under this award; or
 - ii. Imputed to you or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, “OMB Guidelines to Agencies on Government wide Debarment and Suspension (Nonprocurement),”.
2. Provision applicable to a Recipient other than a private entity. We as the Federal awarding agency may unilaterally terminate this award, without penalty, if a subrecipient that is a private entity:
 - a. Is determined to have violated an applicable prohibition in paragraph a.1 of this award term; or
 - b. Has an employee who is determined by the agency official authorized to terminate the award to have violated an applicable prohibition in paragraph a.1 of this award term through conduct that is either—
 - (1) Associated with performance under this award; or

- (2) Imputed to the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, “OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement),”
3. Provisions applicable to any recipient.
 - a. You must inform us immediately of any information you receive from any source alleging a violation of a prohibition in paragraph a.1 of this award term.
 - b. Our right to terminate unilaterally that is described in paragraph a.2 or b of this section:
 - (1) Implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. 7104(g)), and
 - (2) Is in addition to all other remedies for noncompliance that are available to us under this award.
 - c. You must include the requirements of paragraph a.1 of this award term in any subaward you make to a private entity.
4. Definitions. For purposes of this award term:
 - a. “Employee” means either:
 - (1) An individual employed by you or a subrecipient who is engaged in the performance of the project or program under this award; or
 - (2) Another person engaged in the performance of the project or program under this award and not compensated by you including, but not limited to, a volunteer or individual whose services are contributed by a third party as an in-kind contribution toward cost sharing or matching requirements.
 - b. “Forced labor” means labor obtained by any of the following methods: the recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage, or slavery.
 - c. “Private entity”:
 - (1) Means any entity other than a State, local government, Indian tribe, or foreign public entity, as those terms are defined in 2 CFR 175.25.
 - (2) Includes:
 - i. A nonprofit organization, including any nonprofit institution of higher education, hospital, or tribal organization other than one included in the definition of Indian tribe at 2 CFR 175.25(b).
 - ii. A for-profit organization.
 - d. “Severe forms of trafficking in persons,” “commercial sex act,” and “coercion” have the meanings given at section 103 of the TVPA, as amended (22 U.S.C. 7102).

X. DRUG-FREE WORKPLACE.

1. STPUD agree(s) that it will publish a drug-free workplace statement and provide a copy to each employee who will be engaged in the performance of any project/program that receives federal funding. The statement must

- a. Tell the employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace;
- b. Specify the actions STPUD will take against employees for violating that prohibition; and
- c. Let each employee know that, as a condition of employment under any award, the employee:

- (1) Shall abide by the terms of the statement, and
- (2) Shall notify STPUD in writing if they are convicted for a violation of a criminal drug statute occurring in the workplace, and shall do so no more than 5 calendar days after the conviction.

2. STPUD agree(s) that it will establish an ongoing drug-free awareness program to inform employees about
 - a. The dangers of drug abuse in the workplace;
 - b. The established policy of maintaining a drug-free workplace;
 - c. Any available drug counseling, rehabilitation and employee assistance programs; and
 - d. The penalties that you may impose upon them for drug abuse violations occurring in the workplace.
3. Without the Program Manager's expressed written approval, the policy statement and program must be in place as soon as possible, no later than the 30 days after the effective date of this instrument, or the completion date of this award, whichever occurs first.
4. STPUD agrees to immediately notify the Program Manager if an employee is convicted of a drug violation in the workplace. The notification must be in writing, identify the employee's position title, the award number of each award on which the employee worked. The notification must be sent to the Program Manager within 10 calendar days after STPUD learns of the conviction.
5. Within 30 calendar days of learning about an employee's conviction, STPUD must either
 - a. Take appropriate personnel action against the employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973 (29 USC 794), as amended, or
 - b. Require the employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for these purposes by a Federal, State or local health, law enforcement, or other appropriate agency.

Y. PROHIBITION AGAINST USING FUNDS WITH ENTITIES THAT REQUIRE CERTAIN INTERNAL CONFIDENTIALITY AGREEMENTS.

1. The recipient may not require its employees, contractors, or subrecipients seeking to report fraud, waste, or abuse to sign or comply with internal confidentiality

agreements or statements prohibiting or otherwise restricting them from lawfully reporting that waste, fraud, or abuse to a designated investigative or law enforcement representative of a Federal department or agency authorized to receive such information.

2. The recipient must notify its employees, contractors, or subrecipients that the prohibitions and restrictions of any internal confidentiality agreements inconsistent with paragraph (1) of this award provision are no longer in effect.
3. The prohibition in paragraph (1) of this award provision does not contravene requirements applicable to any other form issued by a Federal department or agency governing the nondisclosure of classified information.
4. If the Government determines that the recipient is not in compliance with this award provision, it;
 - a. Will prohibit the recipient's use of funds under this award in accordance with sections 743, 744 of Division E of the Consolidated Appropriations Act, 2016, (Pub. L. 114-113) or any successor provision of law; and
 - b. May pursue other remedies available for the recipient's material failure to comply with award terms and conditions.

Z. ELIGIBLE WORKERS. STPUD shall ensure that all employees complete the I-9 form to certify that they are eligible for lawful employment under the Immigration and Nationality Act (8 U.S.C. 1324(a)). STPUD shall comply with regulations regarding certification and retention of the completed forms. These requirements also apply to any contract or supplemental instruments awarded under this award.

AA. FREEDOM OF INFORMATION ACT (FOIA). Public access to award or agreement records must not be limited, except when such records must be kept confidential and would have been exempted from disclosure pursuant to Freedom of Information regulations (5 U.S.C. 552). Requests for research data are subject to 2 CFR 315(e).

Public access to culturally sensitive data and information of Federally-recognized Tribes may also be explicitly limited by P.L. 110-234, Title VIII Subtitle B §8106 (2009 Farm Bill).

BB. TEXT MESSAGING WHILE DRIVING. In accordance with Executive Order (EO) 13513, "Federal Leadership on Reducing Text Messaging While Driving," any and all text messaging by Federal employees is banned: a) while driving a Government owned vehicle (GOV) or driving a privately owned vehicle (POV) while on official Government business; or b) using any electronic equipment supplied by the Government when driving any vehicle at any time. All Cooperators, their Employees, Volunteers, and Contractors are encouraged to adopt and enforce policies that ban text messaging when driving company owned, leased or rented vehicles, POVs or GOVs when driving while on official Government business or when performing any work for or on behalf of the Government.

CC. PROMOTING FREE SPEECH AND RELIGIOUS FREEDOM. As a recipient of USDA financial assistance, you will comply with the following:

1. Do not discriminate against applicants for sub-grants on the basis of their religious character.
2. 7 Code of Federal Regulations (CFR) part 16.3(a), Rights of Religious Organizations.
3. Statutory and National policy requirements, including those prohibiting discrimination and those described in Executive Order 13798 promoting free speech and religious freedom, 2 CFR 200.300.

DD. PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT. The cooperator (including subrecipients) is responsible for compliance with the prohibition on certain telecommunications and video surveillance services or equipment identified in 2 CFR 200.216. See Public Law 115-232, Section 889 for additional information.

In accordance with 2 CFR 200.216, the grantee (including subrecipients) is prohibited from obligating or expending loan or grant funds for covered telecommunications equipment or services to:

- (1) procure or obtain, extend or renew a contract to procure or obtain;
- (2) enter into a contract (or extend or renew a contract) to procure; or
- (3) obtain the equipment, services or systems.

EE. DAVIS BACON WAGES FOR CONSTRUCTION. Following the requirement in Section 41101 of the Bipartisan Infrastructure Law, P.L. 117-58, Davis-Bacon wage rates must be applied for all laborers and mechanics employed by contractors or subcontractors in the performance of construction, alteration, or repair work on a project assisted in whole or in part by funding made available under this Act. Laborers and mechanics shall be paid wages at rates not less than those prevailing on similar projects in the locality, as determined by the Secretary of Labor in accordance with subchapter IV of chapter 31 of title 40, United States Code (commonly referred to as the “Davis-Bacon Act”).

ATTACHMENT B: 2 CFR PART 170

Appendix A to Part 170—Award Term

I. Reporting Subawards and Executive Compensation

a. *Reporting of first-tier subawards.*

1. *Applicability.* Unless you are exempt as provided in paragraph d. of this award term, you must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency (see definitions in paragraph e. of this award term).
2. *Where and when to report.*
 - i. The non-Federal entity or Federal agency must report each obligating action described in paragraph a.1. of this award term to <http://www.fsrs.gov>.
 - ii. For subaward information, report no later than the end of the month following the month in which the obligation was made. (For example, if the obligation was made on November 7, 2010, the obligation must be reported by no later than December 31,

- 2010.)
3. *What to report.* You must report the information about each obligating action that the submission instructions posted at <http://www.fsrs.gov> specify.
- b. *Reporting total compensation of recipient executives for non-Federal entities.*
1. *Applicability and what to report.* You must report total compensation for each of your five most highly compensated executives for the preceding completed fiscal year, if—
 - i. The total Federal funding authorized to date under this Federal award equals or exceeds \$30,000 as defined in 2 CFR 170.320;
 - ii. in the preceding fiscal year, you received—
 - (A) 80 percent or more of your annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards), and
 - (B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and,
 - iii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>.)
 2. *Where and when to report.* You must report executive total compensation described in paragraph b.1. of this award term:
 - i. As part of your registration profile at <https://www.sam.gov>.
 - ii. By the end of the month following the month in which this award is made, and annually thereafter.
- c. *Reporting of Total Compensation of Subrecipient Executives.*
1. *Applicability and what to report.* Unless you are exempt as provided in paragraph d. of this award term, for each first-tier non-Federal entity subrecipient under this award, you shall report the names and total compensation of each of the subrecipient's five most highly compensated executives for the subrecipient's preceding completed fiscal year, if—
 - i. in the subrecipient's preceding fiscal year, the subrecipient received—
 - (A) 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards) and,
 - (B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal financial assistance subject to the Transparency Act (and subawards); and
 - ii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>.)
 2. *Where and when to report.* You must report subrecipient executive total compensation

described in paragraph c.1. of this award term:

- i. To the recipient.
 - ii. By the end of the month following the month during which you make the subaward. For example, if a subaward is obligated on any date during the month of October of a given year (*i.e.*, between October 1 and 31), you must report any required compensation information of the subrecipient by November 30 of that year.
- d. *Exemptions.* If, in the previous tax year, you had gross income, from all sources, under \$300,000, you are exempt from the requirements to report:
- i. Subawards, and
 - ii. The total compensation of the five most highly compensated executives of any subrecipient.
- e. *Definitions.* For purposes of this award term:
1. Federal Agency means a Federal agency as defined at 5 U.S.C. 551(1) and further clarified by 5 U.S.C. 552(f).
 2. Non-Federal *entity* means all of the following, as defined in 2 CFR part 25:
 - i. A Governmental organization, which is a State, local government, or Indian tribe;
 - ii. A foreign public entity;
 - iii. A domestic or foreign nonprofit organization; and,
 - iv. A domestic or foreign for-profit organization
 3. *Executive* means officers, managing partners, or any other employees in management positions.
 4. *Subaward*:
 - i. This term means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible subrecipient.
 - ii. The term does not include your procurement of property and services needed to carry out the project or program (for further explanation, see 2 CFR 200.331).
 - iii. A subaward may be provided through any legal agreement, including an agreement that you or a subrecipient considers a contract.
 5. *Subrecipient* means a non-Federal entity or Federal agency that:
 - i. Receives a subaward from you (the recipient) under this award; and
 - ii. Is accountable to you for the use of the Federal funds provided by the subaward.
 6. *Total compensation* means the cash and noncash dollar value earned by the executive during the recipient's or subrecipient's preceding fiscal year and includes the following (for more information see 17 CFR 229.402(c)(2)).

END OF ATTACHMENT B: 2 CFR PART 170

ATTACHMENT E: WHISTLEBLOWER NOTICE

ATTACHMENT C: WHISTLEBLOWER NOTICE

Whistleblowers perform an important service to USDA and the public when they come forward with what they reasonably believe to be evidence of wrongdoing. They should never be subject to reprisal for doing so. Federal law protects federal employees as well as personal services contractors and employees of Federal contractors, subcontractors, grantees, and subgrantees against reprisal for whistleblowing. USDA bears the responsibility to ensure that nothing in a non-disclosure agreement which a contractor, subcontractor, grantee, or subgrantee requires their employees to sign should be interpreted as limiting their ability to provide information to the Office of Inspector General (OIG).

41 U.S.C. § 4712 requires the head of each executive agency to ensure that its contractors inform their workers in writing of the rights and remedies under the statute. Accordingly, it is illegal for a personal services contractor or an employee of a Federal contractor, subcontractor, grantee, or subgrantee to be discharged, demoted, or otherwise discriminated against for making a protected whistleblower disclosure. In this context, these categories of individuals are whistleblowers who disclose information that the individual reasonably believes is evidence of one of the following:

- Gross mismanagement of a Federal contract or grant;
- A gross waste of Federal funds;
- An abuse of authority relating to a Federal contract or grant;
- A substantial and specific danger to public health or safety; or
- A violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant.

To be protected under 41 U.S.C. § 4712, the disclosure must be made to one of the following:

- A Member of Congress, or a representative of a committee of Congress;
- The OIG;
- The Government Accountability Office (GAO);
- A Federal employee responsible for contract or grant oversight or management at USDA;
- An otherwise authorized official at USDA or other law enforcement agency;
- A court or grand jury; or
- A management official or other employee of the contractor, subcontractor, or grantee who has the responsibility to investigate, discover, or address misconduct.

Under 41 U.S.C. § 4712, personal services contractors as well as employees of contractors, subcontractors, grantees, or subgrantees may file a complaint with OIG, who will investigate the matter unless they determine that the complaint is frivolous, fails to allege a violation of the prohibition against whistleblower reprisal, or has been addressed in another proceeding. OIG's investigation is then presented to the head of the executive agency who evaluates the facts of the investigation and can order the contractor, subcontractor, grantee, or subgrantee

to take remedial action, such as reinstatement or back pay.

Federal Acquisition Regulation (FAR) Subpart 3.903, *Whistleblower Protections for Contractor Employees, Policy*, prohibits government contractors from retaliating against a contract worker for making a protected disclosure related to the contract. FAR Subpart 3.909-1 prohibits the Government from using funds for a contract with an entity that requires its employees or subcontractors to sign internal confidentiality statements prohibiting or restricting disclosures of fraud, waste, or abuse to designated persons. This prohibition does not contravene agreements pertaining to classified information. The regulation also requires contracting officers to insert FAR clause 52.203-17, *Contractor Employee Whistleblower Rights and Requirement to Inform Employees of Whistleblower Rights*, in all solicitations and contracts that exceed the Simplified Acquisition Threshold as defined in FAR Subpart 3.908. This clause requires notification to contractor employees that they are subject to the whistleblower rights and remedies referenced in 41 U.S.C. § 4712.

In order to make a complaint alleging any of the violations mentioned above, one should complete the OIG Hotline form located at: <https://www.usda.gov/oig/hotline>. For additional information, they may also visit the WPC's webpage at: <https://www.usda.gov/oig/wpc> or they may directly contact the WPC at OIGWPC@oig.usda.gov.



AND JUSTICE FOR ALL

In accordance with Federal law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age, disability, and reprisal or retaliation for prior civil rights activity. (Not all prohibited bases apply to all programs.)

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible State or local Agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information is available in languages other than English.

To file a complaint alleging discrimination, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

mail:

U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410

fax:

(202) 690-7442; or

email:

program.intake@usda.gov.

This institution is an equal opportunity provider.

Conforme a las leyes federales y a los derechos civiles, reglamentos y políticas del Departamento de Agricultura de los Estados Unidos (U.S. Department of Agriculture, USDA), se prohíbe a esta institución discriminar por motivo de raza, color, nacionalidad, sexo, edad, discapacidad y reprimir o tomar represalias por actividades realizadas en el pasado relacionadas con los derechos civiles. (No todos los principios de prohibición se aplican a todos los programas).

Las personas discapacitadas que requieran medios alternos para que se les comunique la información de un programa (por ejemplo, braille, letra agrandada, grabación de audio, lenguaje de señas estadounidense, etc.) deberán comunicarse con la agencia estatal o local responsable de administrar el programa o el TARGET Center del USDA al (202) 720-2600 (voz y TTY) o comunicarse con el USDA a través del Servicio Federal de Transmisión de Información al (800) 877-8339. La información del programa también está disponible en otros idiomas además del inglés.

Para presentar una queja por alegada discriminación, complete el formulario de quejas por discriminación del programa del USDA, AD-3027, que podrá encontrar en línea en http://www.ocio.usda.gov/sites/default/files/docs/2012/Spanish_Form_508_Compliant_6_8_12_0.pdf o en cualquier oficina del USDA o escriba una carta dirigida al USDA que incluya toda la información solicitada en el formulario. Para solicitar una copia del formulario de presentación de quejas, comuníquese al (866) 632-9992. Envíe su formulario o carta completos al USDA por

correo:

U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410

fax:

(202) 690-7442; o

correo electrónico:

program.intake@usda.gov.

Esta institución ofrece igualdad de oportunidades.



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: October 8, 2024

ITEM: E-4

FROM: Planning and Engineering Department

SUBJECT: Authorize the General Manager to Execute a Purchase Order with West Coast Paving, Inc. for the Replacement of Asphalt Concrete in Various Locations

RECOMMENDATION:

That the Board of Directors authorize the General Manager to execute a Purchase Order with West Coast Paving Inc. in the amount of \$100,000 for the replacement of asphalt concrete in various locations.

DISCUSSION:

Placer County requires asphalt repair work following any excavation by the District in the right-of-way. This work is mandated as part of our encroachment permit for water and sewer utilities in the County right-of-way. To address this repair work, the District competitively bids a contract annually for replacing asphalt concrete (AC) in various locations, also referred to as patch paving, for pavement restoration following the repair of the District's sewer and water facilities.

At the April 9, 2024, Board Meeting, the Board awarded a competitively bid contract to West Coast Paving for patch paving work in 2024. The term of the contract awarded by the Board of Directors, is from May 1 to December 31, 2024.

A Fiscal Year (FY) 2024/25 Purchase Order with West Coast Paving, for the awarded contract, was inadvertently not included on the list of the Annual Purchase Orders exceeding \$60,000 that was approved by the Board of Directors on June 11, 2024 as a component of the FY 2024/25 Operating Budget.

By approving the proposed Purchase Order, the District can move forward with completing patch paving work this fall.

FISCAL ANALYSIS:

Staff is requesting to issue a purchase order for \$100,000 with West Coast Paving Inc. for anticipated paving costs through December 31, 2024. \$100,000 is included in the approved FY 2024/25 Operating Budget for patch paving.

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: 
Lori Pommerenck
Interim Chief Financial Officer



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 8, 2024

Item: E-5

FROM: Recreation, Parks, & Facilities Manager

SUBJECT: Adopt Resolution 2024-26 – Establishing a Naming of District Parks and Facilities and Commemorative Program Policy and Resolution 2024-27 – Regarding the Friends of the Park Fund

RECOMMENDATION:

That the Board of Directors adopt Resolution 2024-26 – Establishing a Naming of District Parks and Facilities and Commemorative Program Policy and Resolution 2024-27 – Regarding the Friends of the Park Fund.

DISCUSSION:

The updated Naming of District Parks and Facilities and Commemorative Seating Program has been an item of Board discussion since August 2023. This item was agendaized and discussed in August 2023, February 2024, June 2024, and September 2024 Commission meeting and the August 2023, January 2024, and August 2024 Board meetings. Through these multiple rounds of discussion, Commissioners and Directors provided feedback on terms and pricing of commemorations, impacts of potential vandalism, replacement, and maintenance of benches, as well as setting a limited inventory.

The September Board 2024 meeting included a presentation with program details for the Commemorative Seating Program and Friends of the Park Recognition Board. Board members were in support of the Policy and Resolutions, pending formatting and editorial changes led by the Board President. Staff has worked with the Board President to make these recommended changes. In addition to minor editorial changes, the largest update came in the form of combining the *Commemorative Seating Program* with the *Friends of the Park Recognition Board* as the *Commemorative Program*. Since these two programs are largely the same in terms of funding, and plaque size, it was decided to list them together in Policy.

Attached to this item is the updated Policy with Exhibits along with the redlined version from the two items with significant changes: the Policy and Exhibit A. Additionally, Resolution 2024-26 and Resolution 2024-27 are attached for Board approval.

FISCAL ANALYSIS:

The Commemorative Seating Program will collect revenue within the Friends of the Park fund that is held by the Truckee Tahoe Community Foundation. This fund is separate from the District's annual Operating and Capital budgets and, therefore, will have no financial

implications for the District. The program has been designed to generate between \$1,500-\$15,000 per Commemoration and a nominal Due to the subjective nature of this program, it is difficult to make predictions on revenue collection.

STRATEGIC PLAN ALIGNMENT:

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


Goal 3: Enhance District governance and partnerships – Objective D: Be a strong community partner to provide value in alignment with the District’s charter.


Goal 3: Enhance District governance and partnerships – Objective A: Maintain best practices in public agency governance throughout all levels of the District – Tactic 1: Keep accurate and up-to-date ordinances and policies in alignment with best practices, laws, and regulations – Activity c: Prioritize and develop identified policies.

ATTACHMENTS:

- Resolution 2024-26
- Naming of District Parks and Facilities and Commemorative Program Policy (clean) with Exhibits
- Naming of District Parks and Facilities and Commemorative Program Policy (redline) with Exhibit A
- Resolution 2024-27

REVIEW TRACKING:

Submitted By: 
Amanda Oberacker
Recreation, Parks, and Facilities Manager

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

**RESOLUTION NO. 2024-26
OF THE BOARD OF DIRECTORS OF THE
NORTH TAHOE PUBLIC UTILITY DISTRICT
ESTABLISHING A NAMING OF DISTRICT PARKS AND FACILITIES AND
COMMEMORATIVE PROGRAM POLICY**

WHEREAS, the Board of Directors wishes to adopt various policies to assist the District's efforts to meet its Mission Statement, Vision Statement, and Core Values; and

WHEREAS, such policies are adopted, amended and modified as necessary or advisable; and

WHEREAS, the Board of Directors wishes to establish a policy for naming of District parks and facilities, commemorative seating program, and Friends of the Park recognition board as set forth in this Resolution; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT:

1. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.
2. The Board of Directors approves Policy No. REC002 – Naming of District Parks and Facilities and Commemorative Program as set forth in Exhibit A, incorporated by this reference.
3. This Resolution shall take effect upon its adoption. This Resolution supersedes all conflicting prior resolutions, policies, and procedures on this subject matter.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 8th DAY OF OCTOBER 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
Policy REC002

[attached behind this page]



NORTH TAHOE PUBLIC UTILITY DISTRICT

POLICY: Naming of District Parks and Facilities and Commemorative Program	NUMBER: REC002 EFFECTIVE: October 8, 2024 RESPONSIBLE PERSON: Recreation, Parks, and Facilities Manager SUPERSEDES: 05-02
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Index: Recreation, Parks and Facilities Department
Naming of Parks and/or District Facilities
Commemorative Program

POLICY: Naming of District Parks and Facilities and Commemorative Program

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

NAMING OF PARKS OR FACILITIES

Naming of a Park

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

Naming or Renaming of Park's Facilities

1. The intent of naming is for permanent recognition. The renaming of park facilities is strongly discouraged. It is recommended that efforts to change a name be subject to the most critical examination so as not to diminish the original justification for the name or discount the value of the prior contributors.
2. Only those facilities named for geographic location or outstanding feature should be considered for renaming.
3. Facilities named after individuals should not be changed unless it is found that the individual's personal character is or was such that the continued use of their name for a park or facility would not be in the best interest of the community.

Criteria for Naming and Renaming Facilities within a Park

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

Guidelines

1. For the District to consider naming or renaming of facilities within a park, the requested name must have significant impact within the North Lake Tahoe region. Examples of a significant impact are provided below but are not intended to be a comprehensive list:
 - a. Commonly recognized historical event, group, or individual.
 - b. An individual or group who contributed significantly to the acquisition or development of the Park and/or individual facility.
 - c. An individual who provided an exceptional service in the interest of the park system as a whole.
 - d. An individual who provided an exceptional service in the interest of the community as a whole.
2. For District to consider naming of facilities or parks, the contributions of said individual or group must be well documented and broadly acknowledged within the community.
3. An endowment or bequest may accompany any facility naming request, but requests must meet above requirements first. An endowment allows for ongoing maintenance and operations of said facility.

Process

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

notify the Board of Directors at its next regular Board meeting of the receipt of a request and complete application.

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

Other Naming Alternatives

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

COMMEMORATIVE PROGRAMS

NTPUD's Commemorative programs provide a contribution that goes to support the North Tahoe PUD Friends of the Park Foundation, which exists to support improvement projects at any of the Districts' parks and facilities, and District residents in their involvement and participation in the District's Recreation and Park Department sponsored events and programs. The Friends of the Park Foundation is held through the Truckee Tahoe Community Foundation.

COMMEMORATIVE SEATING

The Commemorative Seating Program provides a bench or comparable seating option with an engraved plaque to be installed within the North Tahoe PUD Parks and Facilities. This program gives participants an opportunity to honor family or friends who had a special connection to the nature and beauty of the North Lake Tahoe Parks and beaches.

FRIENDS OF THE PARK RECOGNITION BOARD

The Friends of the Park Recognition Board gives individuals an opportunity to recognize meaningful people, pets or places in their lives through an artistic donor board. Located within North Tahoe Regional Park, the Recognition Board will serve as a commemoration location for friends, pets, or family members that considered North Tahoe special.

Guidelines for Commemoration Requests

1. A request for commemoration must be submitted via an application (Exhibit A). All applications must be submitted to the Recreation, Parks and Facilities Manager. The Manager will base approval of the request and the inscription on adherence to the Criteria for Naming and Renaming
2. New benches, if applicable, will be selected and purchased by staff to ensure consistency throughout District facilities. Benches may not be altered by public. The bench that will be selected as well as current pricing of seating will be provided upon request.
3. The District shall not be responsible for any damage caused to seating or plaques. In the event of accident, environmental, weather-related, or other damage, the District shall have no duty to repair or replace the bench or plaque. However, if vandalism occurs during the course of the Commemoration, the District will restore or replace the product at no cost to the applicant.
4. The fees to create a Commemoration go to support the North Tahoe PUD Friends of the Park Foundation. The North Tahoe PUD or North Tahoe PUD Friends of the Park Foundation may provide receipt or acknowledgement of any funds received but do not provide any warranty or assurance regarding the tax implications of any expenditure.

Plaque Design

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

Commemorative Seating Locations

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

Commemoration Term

1. The term of a Commemorative Plaque is 10 years from the date of installation. At the culmination of the 10-year timeframe, the donor will be contacted to either renew the plaque at the current dollar amount or discontinue the commemoration

and have the plaque removed by the District and returned to the donor. The seating will remain the property of the District.

2. Cumulative 10-year commemorations can be purchased for a discount at the time of initial purchase. Rates for all terms are listed in Exhibit C and may be updated by the Board of Directors.
3. The Recognition board operates on 10-year cycles. Plaques are placed on a single frame that remains on display for 10 years. At the cumulation of 10 years, the frame will be replaced with a new frame for the next 10-year term.
4. It is the donor's responsibility to notify the North Tahoe PUD with any change in contact information during the term of their commemoration. Should the original applicant decline to renew their existing contract or fail to notify the District of an intent to rededicate, the plaque will be removed, and the seating or Recognition Board will remain the property of the District.

Process

1. Applications (Exhibit A) must be completed and submitted to the Recreation, Parks and Facilities Manager. Applications will be honored once plaque inscription has been approved and fees received.
2. Upon approval the Park staff will order and install Commemorative Seating and/or plaque within 12 months of the approval date, pending seasonal snow load around the desired location, processing time for plaque purchase and inscription. and bench purchase, if applicable.
3. Following installation, all plaques and seating will be recorded in the District's Computerized Asset Management System software to track the installation date and maintenance of the commemoration.

Approval: _____
General Manager/CEO

Effective Date: _____

Revision History:

Version: _____

Effective Date: _____



**North Tahoe Public Utility District
Commemorative Program Application**

Applications must be filled out in full.
Submit the completed application to parks@ntpud.org

Applicant Details:

Applicant First Name: _____ Last Name: _____

Applicant Mailing Address:

Street / PO Box: _____

City: _____ State: _____ Zip Code: _____

E-mail: _____

Cell Phone Number: _____ Alternate Phone Number: _____

Plaque Location Request:

Tahoe Vista Recreation Area

Commemorative Bench: Scenic Overlook Square: Scenic Overlook Bench:

North Tahoe Regional Park

Commemorative Bench: Friends of the Park Recognition Board:

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

Preferred location #1: _____

Preferred location #2: _____

Preferred location #3: _____

Plaque Information:

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

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

Line 1: 21 characters including spaces ^{3/8"} font:



Line 2: (optional) 27 characters including spaces ¼" font:

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

Commemorative Program Guidelines:

1. A request for commemoration must be submitted via this application. All applications must be submitted to the Recreation, Parks and Facilities Manager at parks@ntpud.org.
2. The Manager will base approval of the request and the inscription on adherence to the Criteria for Naming and Renaming of Facilities within a Park in Policy REC002 of the North Tahoe Public Utility District.
3. If applicant is requesting a commemorative plaque mounted on a bench, new benches will be selected and purchased by staff to ensure consistency throughout District facilities and may not be altered by public. Existing benches without a current commemoration may be available for a plaque.
4. The Commemorative Program includes with a personalized 10"x 2" plaque. Plaque inscription is limited to three lines of text. Line one will have a 28-character limit with ¾" font. Lines two and three are optional and will be 42-character with ¼" font. All plaques will be ordered and installed by District to ensure consistency.
5. In the case of destruction of property in the form of a natural disaster or unforeseeable circumstances, the District is not responsible for replacing the bench or plaque nor returning the contribution to applicant. If vandalized during the term of the Commemoration, District will replace the product at no cost to the applicant.

Term:

1. The term of a Commemorative Plaque on a bench or Recognition Board is 10 years from the date of installation. At the culmination of the 10-year timeframe, the donor will be contacted to either renew the plaque at the current dollar amount or discontinue the commemoration/recognition and have the plaque removed and returned to the donor. The seating or Recognition Board will remain the property of the District.
2. Cumulative 10-year commemorations can be purchased for a discount at the time of initial purchase. Current rates for all terms are available In Exhibit C of NTPUD Policy REC002.
3. It is the donor's responsibility to notify the North Tahoe PUD with any change in contact information during the term of their commemoration. Should the original applicant decline to renew their existing contract or fail to notify the District of an intent to rededicate, the plaque will be removed, and the bench or Recognition Board will remain the property of the District. Any retired benches will be reused or recycled by the District.

Approval Process:

PO Box 139/875 National Avenue * Tahoe Vista, CA 96148 * 530.546.4212 * Fax 530.546.2652 * parks@ntpud.org



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







Friends of the Park Recognition Board Approval Process:





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

I have reviewed and acknowledge the North Tahoe PUD Policy REC002 and agree to its terms. I acknowledge that the information on this application is correct, and all spelling is accurate.

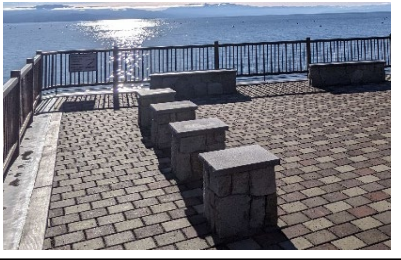
Signature _____ Name _____ Date _____


North Tahoe Public Utility District
Commemorative Seating Locations


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

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

TAHOE VISTA RECREATION AREA # AVAILABLE TYPE

Scenic overlook cube	4	<p>Scenic Overlook Cube</p>	
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Scenic overlook bench	2	<p>Scenic Overlook Bench</p>	
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Beach bench	3	<p>Lake View Bench</p>	
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Pricelist

North Tahoe Public Utility District

875 National Avenue
 Tahoe Vista, CA 96148
www.ntpud.org



North Tahoe Regional Park

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

Tahoe Vista Recreation Area

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

POLICY:

Naming of District Parks and Facilities ~~and~~ Commemorative ~~Seating~~ Program ~~and Friends of the Park Recognition Board~~

NUMBER: REC002**EFFECTIVE:** September 16, 2024**RESPONSIBLE PERSON:**

Recreation, Parks, and Facilities Manager

SUPERSEDES: 05-02

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

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

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

NAMING OF PARKS OR FACILITIES

Naming of a Park

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

Naming or Renaming of Park's Facilities

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

Criteria for Naming and Renaming Naming-of Facilities within a Park

Facilities within **P**arks (i.e. playfields, playgrounds, picnic shelters, etc.) can be named separately from the **P**arks and facilities they are in, subject to the general approval process described throughout the policy. Requests to name or rename a portion of the

park, trail, facility, or garden within the park will be considered when, and if, the following guidelines are met.

Guidelines

1. For the District to consider naming or renaming of Facilities within a Park, the requested name must have significant impact within the North Lake Tahoe region. ~~Names should provide some form of individual identity.~~ Examples of a significant impact are provided below but are not intended to be a comprehensive list:
 - a. Commonly recognized historical event, group, or individual.
 - b. An individual or group who contributed significantly to the acquisition or development of the Park and/or individual facility.
 - c. An individual who provided an exceptional service in the interest of the park system as a whole.
 - d. An individual who provided an exceptional service in the interest of the community as a whole.
2. For District to consider naming of facilities or Parks, the contributions of said individual or group must be well documented and broadly acknowledged within the community.
3. An endowment or bequest ~~is a welcome piece to may~~ accompany any facility naming request, but requests must meet above requirements first. This allows for ongoing maintenance and operations of said facility.

Process

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

3. If the Recreation, Parks and Facilities Manager determines a naming application meets Criteria for Naming and Renaming~~the recognition policy guidelines~~, the complete application and any accompanying documents will be submitted to a joint meeting of the Recreation and Parks Commission and ~~Board~~ Recreation and Parks Committee ~~held~~ at the next first available Commission meeting. The Recreation, Parks and Facility Manager will notify the Board of Directors at its next regular Board meeting of the receipt of a request and complete application.
4. The Recreation and Park Commission and Recreation and Parks Committee will each take formal action to recommend or deny the request. ~~When~~ if both the Commission and Committee recommend approval, the application and ~~r~~ recommendation will then go to the Board of Directors for review at the first available Board of Directors meeting.
5. Upon review, ~~by the Board of Directors~~, the Board of Directors will take formal action to proceed with or deny the request. If the Board of Directors vote to proceed with the naming request, staff will post a public notice of the recommended qualifying name for a 30-day period to solicit public comment and notify the public of the proposed facility naming or renaming. The notification will include the date, time, and place of the ~~regularly scheduled~~ Board meeting when the at which the Board of Directors will consider formally approving the naming request. Public comments must be in writing to the District and delivered within the 30-day public notice period.
6. At ~~the next regularly scheduled~~ Board meeting named during the after the 30-day public notice period, the Board of Directors will consider any written public comment received as well as any public comment received during the meeting and will then take formal action to either approve, via Resolution, or deny the naming request.
7. If approved by the Board of Directors, the Recreation, Parks and Facilities Manager will then begin the process of formally changing the name of all relevant signage, informational bulletins, website, etc. ~~and in other areas~~. The formal name changing process can take up to 12 months from date of initial approval.

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Other Naming Alternatives

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

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COMMEMORATIVE PROGRAMS OF THE North Tahoe Public Utility District
Recognition Board Plaques providing a contribution that goes to support the North Tahoe PUD Friends of the Park Foundation, which exists to support improvement projects at any of the Districts' parks and facilities, and District residents in their involvement and participation in the District's Recreation and Park Department sponsored events and programs. The Friends of the Park Foundation is held through the Truckee Tahoe Community Foundation.

COMMEMORATIVE SEATING PROGRAM

The Commemorative Seating Program provides a bench or comparable seating option with an engraved plaque to be installed within the North Tahoe PUD Parks and Facilities. This program gives participants an opportunity to honor family or friends who had a special connection to the nature and beauty of the North Lake Tahoe Parks and beaches, ~~while providing a contribution that goes to support the North Tahoe PUD Friends of the Park Foundation. The North Tahoe PUD or North Tahoe PUD Friends of the Park Foundation may provide receipt or acknowledgement of any funds received but do not provide any warranty or assurance regarding the tax implications of any expenditure.~~

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FRIENDS OF THE PARK RECOGNITION BOARD

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

Guidelines for Commemoration Requests

1. A request for commemoration must be submitted via an application (Exhibit A). All applications must be submitted to the Recreation, Parks and Facilities Manager. The Manager will base approval of the request and the inscription on adherence to the Criteria for Naming and Renaming stated criteria,
- 2.1. New benches, if applicable, will be selected and purchased by staff to ensure consistency throughout District facilities. Benches may not be altered by public. The bench that will be selected as well as current pricing of seating will be provided upon request.
2. The District shall not be responsible for any damage caused to ~~the bench seating~~ or plaques. In the event of accident, environmental, weather-related, or other damage, the District shall have no duty to repair or replace the bench or plaque. However, if vandalism occurs during the course of the Commemoration, the District will restore or replace the product at no cost to the applicant,
3. ~~while The fees to create a Commemoration providing a contribution that goes to support the North Tahoe PUD Friends of the Park Foundation. The North Tahoe PUD or North Tahoe PUD Friends of the Park Foundation may provide receipt or acknowledgement of any funds received but do not provide any warranty or assurance regarding the tax implications of any expenditure.~~

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Plaque Design

1. The Commemorative Program will come with a personalized 10"x 2" plaque for seating and the Recognition Board. Plaque inscription will be limited to three

lines of text. Plaques will be ordered and installed by District to ensure consistency.

Commemorative Seating Locations

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

Commemoration Term

1. The term of a Commemorative Plaque is 10 years from the date of installation. At the culmination of the 10-year timeframe, the donor will be contacted to either renew the plaque at the current dollar amount or discontinue the commemoration and have the plaque removed by the District and returned to the donor. The seating will remain the property of the District.
2. Cumulative 10-year commemorations can be purchased for a discount at the time of initial purchase. Rates for all terms are listed in Exhibit C and may be updated by the Board of Directors.
3. ~~1. The Recognition board operates on 10-year cycles. Plaques are placed on a single frame that remains on display for 10 years. At the cumulation of 10 years, the frame will be replaced with a new frame for the next 10-year term.~~
- 2.
4. It is the donor's responsibility to notify the North Tahoe PUD with any change in contact information during the ~~term~~ timeframe of their commemoration. Should the original applicant decline to renew their existing contract or fail to notify the District of an intent to rededicate, the plaque will be removed, and the seating bench or Recognition Board will remain the property of the District. ~~The retired bench will not be available to the applicant and will be reused or recycled by the District.~~

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Process

1. Applications (Exhibit A) must be completed and submitted to the Recreation, Parks and Facilities Manager. Applications will be honored once plaque inscription has been approved and fees received.
2. Upon approval the Park staff will order and install Commemorative Seating and/or plaque within 12 months of the ~~approval date~~ contract, pending seasonal snow load around the desired location, ~~and~~ processing time for plaque purchase and inscription, and bench purchase, if applicable.
3. Following installation, all plaques and seating benches will be recorded in the District's Computerized Asset Management System software. ~~This will serve~~ to track the installation date and maintenance of the commemoration. ~~history for the bench.~~

FRIENDS OF THE PARK RECOGNITION BOARD



North Tahoe Public Utility District
Recreation, Parks and Facilities Department
parks@ntpud.org * 530.546.4212

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

Applications must be filled out in full.
Submit completed application to parks@ntpud.org

Applicant Details:

Applicant First Name: _____ Last Name: _____

Applicant Mailing Address: Street/PO Box: _____

City: _____ State: _____ Zip Code: _____

E-mail: _____

Cell Phone Number: _____ Alternate Phone Number: _____

Plaque Location Request:

Tahoe Vista Recreation Area

Commemorative Bench: Scenic Overlook Square: Scenic Overlook Bench:

North Tahoe Regional Park

Commemorative Bench: Friends of the Park Recognition Board:

If Commemorative seating has been selected, list desired location choices here (refer to seating locations [list on website](#)):

Preferred location #1: _____

Preferred location #2: _____

Preferred location #3: _____

Plaque Information:

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

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

Line 1: 21 characters including spaces ^{3/8"} font:

PO Box 139/875 National Avenue * Tahoe Vista, CA 96148 * 530.546.4212 * Fax 530.546.2652 * parks@ntpud.org



Line 2: (optional) 27 characters including spaces ¼" font:

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

Commemorative Program Bench Guidelines:

1. A request for commemoration must be submitted via this application. All applications must be submitted to the Recreation, Parks and Facilities Manager at parks@ntpud.org.
2. The Manager will base approval of the request and the inscription on adherence to the [Criteria for Naming and Renaming of Facilities within a Park in Policy REC002 of the North Tahoe Public Utility District stated criteria.](#)
3. If applicant is requesting a commemorative plaque mounted on a bench, New benches will be selected and purchased by staff to ensure consistency throughout District facilities and may not be altered by public.
4. The Commemorative Program includes will come with a personalized 10"x 2" plaque. Plaque inscription will be limited to three lines of text. Line one will have a 28-character limit with ¾" font. Lines two and three are optional and will be 42-character with ¼" font. All plaques will be ordered and installed by District to ensure consistency.
- 3-5. _____
- 4-6. In the case of destruction of property in the form of a natural disaster or unforeseeable circumstances, the District is not responsible for replacing the bench nor returning the donation to applicant. If vandalized during the course of the Commemoration, District will replace the product at no cost to the applicant.

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Commented [SC2]: Where?

Commemorative Bench Guidelines: Plaque Design:

1. In the case of destruction of property in the form of a natural disaster or unforeseeable circumstances, the District is not responsible for replacing the bench nor returning the donation to applicant. If vandalized during the term of the Commemoration, District will replace the product at no cost to the applicant.
- ~~1. The Commemorative Program will come with a personalized 10"x 2" plaque. Plaque inscription will be limited to three lines of text. Line one will have a 28-character limit with ¾" font. Lines two and three are optional and will be 42 character with ¼" font. All plaques will be ordered and installed by District to ensure consistency.~~

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Term:

1. The term of a Commemorative Plaque ~~on a bench or and~~ Recognition Board is 10-years from the date of installation. At the culmination of the 10-year timeframe, the donor will be contacted to either renew the plaque at the current dollar amount or discontinue the commemoration/recognition and

PO Box 139/875 National Avenue * Tahoe Vista, CA 96148 * 530.546.4212 * Fax 530.546.2652 * parks@ntpud.org



have the plaque removed and returned to the donor. The seating or Recognition Board will remain the property of the District.

- Cumulative 10-year commemorations can be purchased for a discount at the time of initial purchase. Current rates for all terms are available In Exhibit C of NTPUD Policy REC002 upon request.
- It is the donor's responsibility to notify the North Tahoe PUD with any change in contact information during the timeframe term of their commemoration. Should the original applicant decline to renew their existing contract or fail to notify the District of an intent to rededicate, the plaque will be removed, and the bench or Recognition Board will remain the property of the District. The Any retired benches will not be available to the applicant and will be reused or recycled by the District.

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Approval Process:

- Applications must be completed and submitted to the Recreation, Parks and Facilities Manager at parks@ntpud.org.
- Following installation, all benches and Commemorative Plaques will be recorded in the District's Computerized Asset Management System software.

Friends of the Park Recognition Board Approval Process:

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

I have reviewed and acknowledge the North Tahoe PUD Commemorative Seating Program Policy Policy [REC002](#), and agree to the its terms. I acknowledge that the information on this application is correct, and all spelling is accurate.

Commented [SC4]: Where?

Signature

Name

Date

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

Plaque Design

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

Friends of the Park Recognition Board Term

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

~~2. The term of a Recognition Board Plaque is 10 years from the date of installation. At the culmination of the 10 year timeframe, the donor will be contacted to either renew the plaque at the current dollar amount or have the plaque removed and returned to the donor.~~

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

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

Process

~~1. A plaque request for the Recognition Board must be submitted via an application (Exhibit A). All requests must be submitted to the Recreation, Parks and Facilities Manager.~~

~~2. Applications will be honored once plaque inscription has been approved and fees received. Plaque will be installed within 12 months of approval of application.~~

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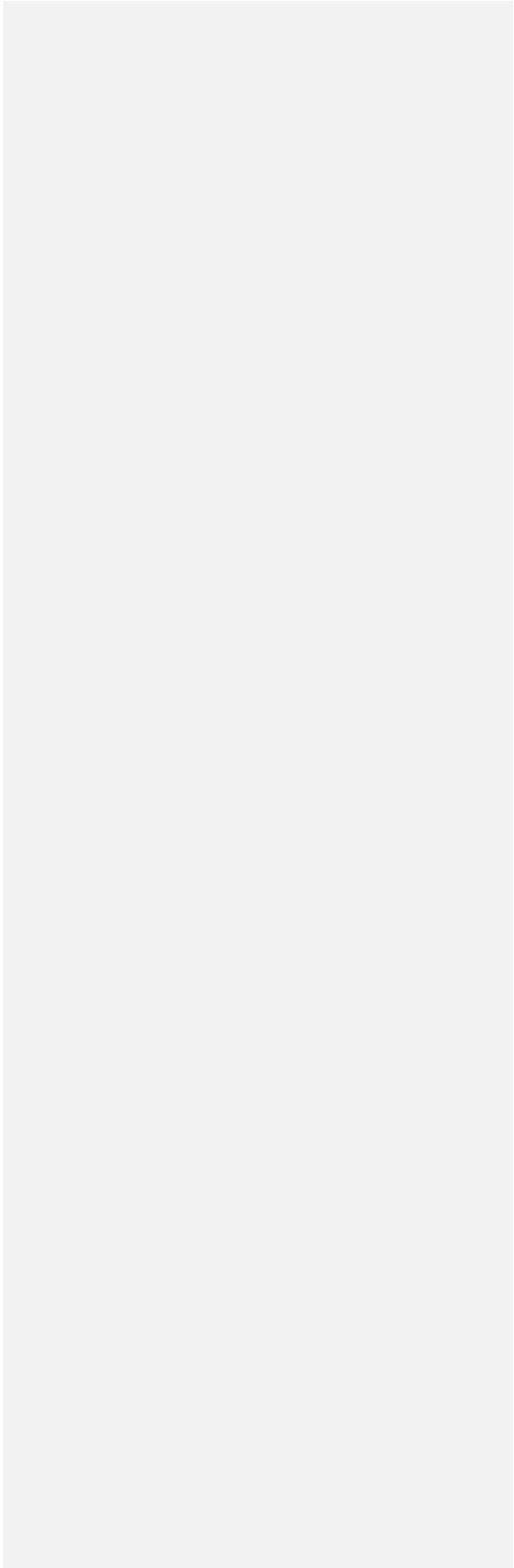
Approval: _____
General Manager/CEO

Effective Date: _____

Revision History:

Version: _____

Effective Date: _____



RESOLUTION 2024-27
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT
REGARDING THE FRIENDS OF THE PARK FUND

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

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

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

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

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

1. Incorporation of Recitals:

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

2. Authorized Expenditures of Fund.

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

3. Withdrawal of Funds.

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

4. Severability.

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

5. Effective Date of Resolution.

This Resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH
TAHOE PUBLIC UTILITY DISTRICT THIS 16th DAY OF SEPTEMBER, 2024, BY THE
FOLLOWING ROLL CALL VOTE:**

AYES:

NOES:

ABSENT:

**Sarah Coolidge, President
Board of Directors**

ATTEST:

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 8, 2024

ITEM: E- 6

FROM: Office of the General Manager

SUBJECT: Declare Items/Vehicles as Surplus and Authorize Sale, Donation, or Disposal as Appropriate – Authorize Amended Surplus List

RECOMMENDATION:

Declare vehicles, equipment, and other items no longer used or useful as surplus and authorize for sale, donation, and/or disposal as appropriate.

DISCUSSION:

The District periodically works to dispose of items that are not used and useful. At the August 13, 2024 meeting of the Board of Directors, the Board approved a list of items to be surplus. Since that approval, Staff identified one item that was inadvertently left off the authorized list of surplus items: a 2009 Honda Snowblower.

The vehicles, equipment, and items for surplus are documented in the attached itemized listing and includes the proposed amendment. If the amended list is authorized by the Board of Directors, the 2009 Honda Snowblower will be included in the District's surplus auction scheduled for October 2024.

FISCAL ANALYSIS:

No significant fiscal impact. Revenue generated from the auction of equipment will be placed into District funds as Gain on Sales of Surplus Equipment.

Vehicles will be sold through auction with the proceeds going back into the Fleet Fund – Gain on Sales of Surplus Equipment.

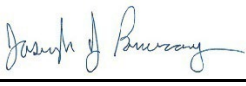
ATTACHMENTS: Amended Surplus Equipment Listing for 2024

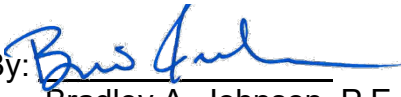
MOTION: Approve Staff Recommendation

REVIEW TRACKING:

Submitted By: 
Ken Fischer
Utility Operations Manager

Reviewed By: 
Lori Pommerenck
Interim Chief Financial Officer

Approved By: 
Joseph J. Pomroy, P.E.
Engineering and Operations Manager

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

Amended 2024 Surplus Equipment

#8 2006 Chevy Colorado Pick-up Truck 73,800 Mileage
#52 2005 Chevy Silverado Pick-up Truck 92,700 Mileage
#53 2005 GMC Sierra Pick- Truck 132,800 Mileage
#54 2005 Chevy Silverado Pick-up Truck 108,000 Mileage
#55 2005 Dodge Ram Pick-up Truck 93,000 Mileage
#87 2000 Chevy Silverado Pick-up Truck 60,000 Mileage
#88 2000 Chevy Silverado Pick-up Truck 143,600 Mileage
#94 2002 Dodge Ram Pick-up Truck 152,000 Mileage
#911 1996 Godwin Sewer Pump & trailer 206 Hours
#99 2015 Bobcat Skid Steer w/ snow blower attachment*
#70 2006 Sullair 49HP Towable Air Compressor
(4) Honda Snowblowers (1) 1995, (2) 2005, and (1) 2009**
(4) Knaack Job Boxes
(1 pair) Truck bed side toolboxes
Misc Bumpers and tailgates
(3) Suitcase light stands
(1) Skil Chop Saw
(1) Chainsaw

Authorized – August 12, 2024

*Authorized – September 16, 2024

**Proposed – October 8, 2024



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: October 8, 2024

ITEM: F-1

FROM: General Manager / General Counsel

SUBJECT: Harassment Avoidance Training for Board and Staff (AB1661) – Laura Fowler of the Best Best & Krieger, LLC

RECOMMENDATION:

The Board receives and participates in a Harassment Avoidance training workshop in accordance with the requirements of AB1661.

BACKGROUND:

The Board of Directors are required to receive AB 1661 training once every two years. District General Counsel will provide this training during the Board meeting.


FISCAL ANALYSIS: None.


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.

Goal 4: Sustain and strengthen organizational resources, expertise, and culture – Objective B: Maintain a culture of an empowered and professional workforce – Tactic 1: Offer professional development and certificate opportunities to all staff.

REVIEW TRACKING:

Submitted By: 
Joshua Nelson/BB&K
District Counsel

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 8, 2024

ITEM: F-2

FROM: Office of the General Manager

SUBJECT: Review, Discuss, and Possibly Approve Changes to the Chief Financial Officer Reporting Structure Including a Revised Job Description and Wage Range, Adopt Ordinance No. 399 – Regarding Officers, and Adopt Resolution 2024-28 – Adopting an Amended Publicly Available Pay Schedule for Management Employees

RECOMMENDATION:

That the Board of Directors approve changes to the Chief Financial Officer reporting structure and take the following action:

- a. Adopt Ordinance No. 399 – Regarding Officers
- b. Approve modifications to the existing Chief Financial Officer job description
- c. Approve a modified wage range for the Chief Financial Officer
- d. Adopt Resolution 2024-28 – Adopting an amended Fiscal Year 2024/25 Publicly Available Pay Schedule for management employees as required by CalPERS.

BACKGROUND:

The District's incumbent Chief Financial Officer (CFO) tendered her resignation with a last day of October 4, 2024. Consistent with the District's Strategic Plan, the District evaluates a position's job description, the departmental needs, and the position's wage scale prior to commencing recruitment.

Based on an evaluation of industry best practices, comparable agencies, the requirements of the California Public Utility Code (PUC § 16111), and the needs of the District, staff is proposing changes to the CFO's reporting structure, updating the CFO job description, and revising the CFO's wage scale.

Before the Board of Directors for consideration is Ordinance No. 399, which amends the Organization and Personnel Chapter of the District's Code of Ordinances to change the reporting structure of the CFO from the Board of Directors to the General Manager/CEO. The proposed revisions streamline the management of the District, maintain compliance with the requirements of the California Public Utility Code (PUC § 16111), and align with the District's approved Organizational Chart.

Also before the Board of Directors for consideration are updates to the CFO job description that contain revisions to reflect the proposed changes in reporting structure, edits to better reflect the required duties of the position, and formatting updates for consistency with current District job descriptions.

Finally, Staff is also proposing changes to the approved Fiscal Year (FY) 2024/25 wage range for the CFO to narrow the broad 36% range established for a contract employee to one that is consistent with the six-step 25% range for all employees. The proposed range is in alignment with market comparables for the position and internal equity considerations.

The proposed FY 2024/25 wage range and the existing wage range for the CFO are outlined in the tables below.

Position	Proposed Bi-Weekly Wage Range Schedule					
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Chief Financial Officer	7,054.40	7,406.40	7,776.00	8,164.00	8,572.00	9,000.00

Position	Existing Bi-Weekly Wage Range Schedule					
	Step 1					Step 6
Chief Financial Officer	6,637.82	By Agreement				9,540.63

The proposed Resolution 2024-28 amends the District’s Fiscal Year 2024/25 Publicly Available Pay Schedule for management employees to reflect the proposed changes to the CFO wage range. Adoption of the proposed salary schedule changes via Resolution is required by CalPERS.

If the proposed changes are approved, recruitment for the CFO will begin immediately.

FISCAL ANALYSIS:

The proposed wage range for the Chief Financial Officer is within the existing wage range established for the Chief Financial Officer, and therefore, the proposed changes do not impact the District’s approved Fiscal Year 2024/25 Operating Budget.

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.

Goal 4: Sustain and strengthen organizational resources, expertise, and culture – Objective A: Ensure the District can recruit and retain a qualified and skilled workforce – Tactic 1: Maintain competitive wages and benefits – Activity b: Whenever position vacancies occur, review job descriptions for accuracy and department needs and salary is appropriate and competitive.


Goal 4: Sustain and strengthen organizational resources, expertise, and culture – Objective A: Ensure the District can recruit and retain a qualified and skilled workforce – Tactic 4: Annually review organization chart and evaluate personnel gaps, technical needs and skills to meet District core function and priorities.

ATTACHMENTS:

- Ordinance No. 399 – Regarding Officers
- Proposed Code of Ordinance Changes Redlines
- Proposed Chief Financial Officer Job Description – Clean
- Proposed Chief Financial Officer Job Description – Redlines
- Existing Chief Financial Officer Job Description

- Resolution 2024-28 – Adopting an Amended Publicly Available Pay Schedule for Management Employees
- Approved Organizational Chart for Fiscal Year 2024/25

REVIEW TRACKING:

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

Reviewed By: 
Kim Harris
Human Resources Manager



ORDINANCE NO. 399

An Ordinance of the Board of Directors of the
North Tahoe Public Utility District
Regarding Officers

**ORDINANCE NO. 399
AN ORDINANCE OF THE BOARD OF DIRECTORS OF
THE NORTH TAHOE PUBLIC UTILITY DISTRICT REGARDING OFFICERS**

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT HEREBY ORDAIN AS FOLLOWS:

1. Subsections 1-3 of Section 3.05.030 of the Code of Ordinances are amended to read in full as follows:

“1. GENERAL MANAGER/CHIEF EXECUTIVE OFFICER (CEO). The GENERAL MANAGER/CEO is an Officer of the District and shall carry out the functions of the General Manager/CEO as defined in California Public Utilities Code Section 16111(d). The General Manager/CEO shall be appointed by the Board of Directors and hold office at its pleasure.

2. ACCOUNTANT/CHIEF FINANCIAL OFFICER (CFO). The ACCOUNTANT/CFO is the chief financial officer of the District as set forth in this Ordinance. The ACCOUNTANT/CFO may be appointed by the Board as the Accountant as defined in California Public Utilities Code Section 16111(b). If appointed by the Board as the Accountant, the ACCOUNTANT/CFO shall hold office at its pleasure. Any appointment of the ACCOUNTANT/CFO as the Accountant shall not modify the reporting structure of the ACCOUNTANT/CFO.

3. CLERK. The Clerk is an Officer of the District and shall carry out the functions of the Clerk defined in California Public Utilities Code Section 16111(a). The Clerk shall serve as the ex officio secretary of the Board of Directors. The functions of the office of Clerk shall be carried out ex officio by the General Manager (CEO) unless another employee is appointed as the Clerk by the Board of Directors. If appointed, such employee shall hold office at the Board’s pleasure. Any separate appointment of the Clerk shall not modify the reporting structure of that employee.”

2. Subsections 1-2 of Section 3.05.040 of the Code of Ordinances are amended to read in full as follows:

“1. The General Manager (CEO) shall have full charge and control of the construction of the works of the District and of their maintenance and operation and shall report directly to the Board of Directors. The General Manager (CEO) shall oversee all District Departments.

These responsibilities include but are not limited to:

Accounting Department
Human Resources Administration
Operations (Water and Sewer)
Engineering
Master Plan Compliance

Insurance & Risk Management
Board Administration
Recreation & Parks
Public Relations
Legislative Development
Grant Acquisition
Contract Compliance

2. The ACCOUNTANT/CFO shall install and maintain a system of auditing and accounting which completely and at all times shows the financial condition of the District and shall report directly to the General Manager/CEO. The ACCOUNTANT/CFO shall draw all warrants to pay demands made against the District when the demands have been first approved by a majority of the Board of Directors. The ACCOUNTANT/CFO shall manage the Accounting Department subject to the oversight of the General Manager/CEO.

These responsibilities include but are not limited to:

Accounts Receivable
General Ledger
Financial Statement
Budget Preparation
Audit Administration
Payroll
Retirement Plan Administration
Management Information System
Purchasing
Internal Audit/Oversight
Grant Reimbursement”

3. Section 3.05.060 of the Code of Ordinances is amended to read in full as follows:

“3.05.060 Management Compensation

The Board of Directors shall conduct annual Performance Evaluations for the General Manager/CEO and make compensation adjustments, if any, at its discretion. Evaluations may be conducted at any time deemed appropriate by the Board of Directors.

Performance Evaluations and compensation adjustments, if any, for Unclassified Employees within District Departments shall be conducted by the General Manager/CEO each year and are subject to budgetary restrictions set by the Board of Directors in the District’s annual budget.”

4. Subsections 4-6 of Section 3.10.030 of the Code of Ordinances are amended to read in full as follows:

“4. RESPONSIBLE AUTHORITY shall be the person or board having the authority to direct an EMPLOYEE and administer this Ordinance. The GENERAL MANAGER/CEO is the District Officer referred to in Section 3.05.040, and shall be the RESPONSIBLE AUTHORITY with the lawful authority to appoint or remove persons from positions in the District service, subject to the Grievance Procedure.

5. OFFICER EMPLOYEES shall include the GENERAL MANAGER/CEO and CLERK. The RESPONSIBLE AUTHORITY for OFFICER EMPLOYEES shall be the BOARD OF DIRECTORS.

6. UNCLASSIFIED EMPLOYEES shall mean the PUBLIC WORKS DIRECTOR/ASSISTANT GENERAL MANAGER, CFO/ACCOUNTANT, CHIEF ENGINEER, UTILITY OPERATIONS MANAGER, PARKS AND FACILITIES MANAGER, CONFERENCE SERVICES DIRECTOR, and EXECUTIVE ASSISTANT. The GENERAL MANAGER/CEO shall be the RESPONSIBLE AUTHORITY for said EMPLOYEES and, subject to Section 3.05.060, shall set their salaries, which do not have a salary range and step, annually.”

5. Section 3.05.070 of the Code of Ordinances is amended to read in full as follows:

“3.05.070 Organizational Chart

The organizational structure of the District shall be that as set forth in the organizational chart adopted by the Board.”

6. Article 3.15 of the Code of Ordinances is deleted.

7. This Ordinance shall become effective thirty (30) days after its adoption and shall be posted and published as required by law.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT ON THIS 8th DAY OF OCTOBER, BY THE FOLLOWING ROLL CALL VOTE:

AYES:

NOES:

ABSTAIN:

ABSENT:

**Sarah Coolidge, President
Board of Directors**

ATTEST:

**Bradley Johnson, PE
General Manager/CEO/Ex Officio Clerk of the Board**

3.05.030 Management Personnel

District management personnel shall be as follows:

1. GENERAL MANAGER/CHIEF EXECUTIVE OFFICER (CEO). The GENERAL MANAGER/CEO is an Officer of the District and shall carry out the functions of the General Manager/CEO as defined in California Public Utilities Code Section 16111(d). The General Manager/CEO shall be appointed by the Board of Directors and, hold office at its pleasure, ~~and receive such compensation as is provided for by the Board of Directors by ordinance.~~

2. ACCOUNTANT/CHIEF FINANCIAL OFFICER (CFO). The ACCOUNTANT/CFO ~~Accountant/CFO~~ is the chief financial officer of the District as set forth in this Ordinance. The ACCOUNTANT/CFO may be appointed by the Board as an Officer of the District and shall carry out the functions of the Accountant as defined in California Public Utilities Code Section 16111(b). If appointed by the Board as the Accountant, the ACCOUNTANT/CFO ~~Accountant/CFO shall be appointed by the Board of Directors,~~ hold office at its pleasure, ~~and receive such compensation as is provided for by the Board of Directors by ordinance.~~ Any appointment of the ACCOUNTANT/CFO as the Accountant shall not modify the reporting structure of the ACCOUNTANT/CFO.

3. CLERK. The Clerk is an Officer of the District and shall carry out the functions of the Clerk defined in California Public Utilities Code Section 16111(a). The Clerk shall serve as the ex officio secretary of the Board of Directors. The functions of the office of Clerk shall be carried out ex officio by the General Manager (CEO) unless another employee is appointed as the Clerk by the Board of Directors. If appointed, such employee shall hold office at the Board's ~~The~~ pleasure. Any separate appointment of the Clerk shall not modify the reporting structure of that employee. ~~Clerk, who is also ex officio secretary of the Board of Directors, shall be appointed by the Board of Directors, hold office at its pleasure, and receive such compensation as is provided for by the Board of Directors by ordinance.~~

4. TREASURER. The Treasurer is an Officer of the District and shall carry out the functions of the Treasurer defined in California Public Utilities Code Section 16111(c). The functions of the office of Treasurer shall be carried out ex officio by the General Manager (CEO).

3.05.040 Management Responsibilities

1. The General Manager (CEO) shall have full charge and control of the construction of the works of the District and of their maintenance and operation and shall report directly to the Board of Directors. The General Manager (CEO) shall directly oversee all District Departments ~~except for the Accounting Department.~~

These responsibilities include but are not limited to:

Accounting Department

Human Resources Administration
Operations (Water and Sewer)
Engineering
Master Plan Compliance
Insurance & Risk Management
Board Administration
Recreation & Parks
Public Relations
Legislative Development
Grant Acquisition
Contract Compliance

2. The ACCOUNTANT/CFO shall install and maintain a system of auditing and accounting which completely and at all times shows the financial condition of the District and shall report directly to the General Manager/CEO~~Board of Directors~~. The ACCOUNTANT/CFO shall draw all warrants to pay demands made against the District when the demands have been first approved by a majority of the Board of Directors. The ACCOUNTANT/CFO shall manage ~~oversee~~ the Accounting Department subject to the oversight of the General Manager/CEO.

These responsibilities include but are not limited to:

Accounts Receivable
General Ledger
Financial Statement
Budget Preparation
Audit Administration
Payroll
Retirement Plan Administration
Management Information System
Purchasing
Internal Audit/Oversight
Grant Reimbursement

3. The Clerk shall devote full time during office hours to the affairs of the District. These responsibilities include but are not limited to:

General Board administration
Countersign all contracts on behalf of the District
Act as ex officio Secretary of the Board of Directors
Keep a record of Board proceedings
Custodian of District records
Accept service on behalf of the District
Publish and post notices
Receive and open sealed bids
Accept correspondence on behalf of District

3.05.060 Management Compensation

The Board of Directors shall conduct annual Performance Evaluations for the General Manager/CEO, ~~the ACCOUNTANT/CFO, and the Clerk,~~ and make compensation adjustments, if any, at its discretion. Evaluations may be conducted at any time deemed appropriate by the Board of Directors. ~~The Board of Directors may delegate to the General Manager/CEO the duty of preparing the Performance Evaluation for the Clerk.~~

Performance Evaluations and compensation adjustments, if any, for Unclassified Employees within District Departments ~~managed by the General Manager/CEO~~ shall be conducted by the General Manager/CEO ~~by August 31~~ of each year and are subject to budgetary restrictions set by the Board of Directors in the District's annual budget.

~~Performance Evaluations and compensation adjustments, if any, for Unclassified Employees within District Departments managed by the ACCOUNTANT/CFO shall be conducted by the ACCOUNTANT/CFO subject to the oversight of the General Manager/CEO by August 31 of each year and are subject to budgetary restrictions set by the Board of Directors in the District's annual budget.~~

3.10.030 Definitions

For the purpose of this Article 3.10, the following definitions will apply:

1. DISTRICT shall mean the North Tahoe Public Utility District, a California local entity formed under the provisions of the California Public Utilities Code.
2. Board of Directors of the North Tahoe Public Utility District, herein referred to as BOARD OF DIRECTORS or BOARD, shall mean the body elected by the public, which shall have the exclusive right to manage the DISTRICT and to carry out its constitutional and statutory functions and responsibilities, as defined by law.
3. EMPLOYEE(s), hereinafter referred to as EMPLOYEE(S), refers to persons legally holding positions in the employ of the District, and includes OFFICER, UNCLASSIFIED, CLASSIFIED, PART TIME REGULAR, FULL TIME TEMPORARY, PART TIME TEMPORARY, and PROBATIONARY EMPLOYEES. An EMPLOYEE may have one or more of said statuses from time to time.
4. RESPONSIBLE AUTHORITY shall be the person or board having the authority to direct an EMPLOYEE and administer this Ordinance. The GENERAL MANAGER/CEO is the District Officer referred to in Section 3.05.0430(1) above, and shall be the RESPONSIBLE AUTHORITY with the lawful authority to appoint or remove persons from positions in the District service ~~which report to the General Manager/CEO, pursuant to Section 3.05.040(1) above,~~ subject to the Grievance Procedure. ~~The ACCOUNTANT/CFO is the District Officer referred to in Section 3.05.030(2) above, and shall be the RESPONSIBLE AUTHORITY with the lawful authority to appoint or remove persons from positions in the District service which~~

~~report to the ACCOUNTANT/CFO pursuant to Section 3.05.040(2) above, subject to the Grievance Procedure.~~

5. OFFICER EMPLOYEES shall include the GENERAL MANAGER/CEO, ~~ACCOUNTANT/CFO~~, and CLERK. The RESPONSIBLE AUTHORITY for OFFICER EMPLOYEES shall be the BOARD OF DIRECTORS.

6. UNCLASSIFIED EMPLOYEES shall mean the PUBLIC WORKS DIRECTOR/ASSISTANT GENERAL MANAGER, ~~CFO/ACCOUNTANT~~, CHIEF ENGINEER, UTILITY OPERATIONS MANAGER, PARKS AND FACILITIES MANAGER, CONFERENCE SERVICES DIRECTOR, and EXECUTIVE ASSISTANT. The GENERAL MANAGER/CEO shall be the RESPONSIBLE AUTHORITY for said EMPLOYEES and, subject to Section 3.05.060, ~~supra~~, shall set their salaries, which do not have a salary range and step, annually.

3.05.070 Organizational Chart

The organizational structure of the District shall be that as set forth in the organizational chart adopted by the Board. ~~in Article 3.15 of the Code of Ordinances.~~



Chief Financial Officer (CFO)

DEFINITION:

Under supervision of the General Manager/CEO, the CFO directs the operations and services of the Finance Department; areas of responsibility include, but are not limited to budget development and administration, financial transaction processing, recordkeeping and reporting, payroll, utility billing, purchasing, accounts payable, auditing, investment, and financial systems software.

CLASS CHARACTERISTICS:

The Chief Financial Officer (CFO) shall carry out the functions of the Accountant defined in the California Public Utilities Code Sections 16111(b) and 16112 as appointed by the Board of Directors of the North Tahoe Public Utility District. This is a senior management level position responsible for District-wide planning, budgeting, and organization including supervision of staff, operations, and activities of the Finance and Accounting and Customer Service Departments. Incumbent is responsible for performing diverse, specialized and complex work involving significant accountability and decision-making responsibilities, which includes District Operating and Capital budget preparation and administration, financial oversight and controls, accounts receivable/payable, audit administration, payroll, and implementation of policies, procedures, goals, objectives, priorities, and standards. Incumbent leads organizational, managerial, and financial analyses and studies and identifies and implements recommendations. Performance of the work requires the use of considerable independence, initiative, and discretion within broad guidelines while seeking assistance and direction as new or unusual situations arise. Strong communication and writing skills are essential. Incumbent must have strong interpersonal skills, be able to build consensus, and represent the District in a wide variety of concerns and interests.

SUPERVISION RECEIVED AND EXERCISED:

Receives direction and supervision from the General Manager/CEO.

Exercises direct supervision over assigned department personnel.

EXAMPLES OF ESSENTIAL FUNCTIONS (Illustrative Only):

The following reflects the general duties and responsibilities of this position and should not be considered all-inclusive. Other duties as assigned may occur, as prioritized by the General Manager. Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

- Develop, implement, and oversee maintenance of all procedures and systems for finance, accounting, and payroll administration for the District
- Develop, plan, and implement department goals and objectives; recommend and administer policies and procedures for financial/accounting systems

- Responsible for all water and sewer billing, accounts receivable, accounts payable, all payroll functions, purchasing, bank reconciliation, cash flow, and monthly financial reports
- Coordinate with General Manager/CEO in budget preparation, strategies, and review process
- Oversee preparation of monthly financial statements, comparisons to budget reports, and expenditure lists for Board review and approval
- Review investment strategies, manage cash flow, and related reporting requirements
- Work collaboratively with Engineering, Operations, and Recreation, Parks, and Facilities to develop and maintain the long-term financial plan in support of the District's capital improvement program
- Manage debt according to District goals and Board direction
- Verify that the disbursements of District funds are within the budget appropriations adopted by the Board of Directors
- Maintain a system of auditing and accounting which completely and at all times shows the financial condition of the District; oversee annual audit with outside auditors; implement final auditor's findings and recommendations
- Conducts or directs the conduct of various research studies; analyzes results; evaluates alternatives; makes recommendations and prepares narrative and statistical reports
- Monitors changes in laws, regulations, and technology that may affect financial operations; upon approval by the General Manager and/or Board of Directors, recommends and implements policy and procedural changes as required
- Draw all warrants to pay demands after they have been approved by Board of Directors
- Maintain effective internal control and fraud prevention policies and procedures
- Serves as Trustee to the District's Deferred Compensation Plans
- Direct the billing of grant projects and preparation of related financial information and reports
- Prepare requests for reimbursement from County, State, and Federal agencies; act as the financial liaison with Placer County
- Select, train, motivate and evaluate department personnel; including training of the District's Leadership Core Values
- Maintain effective working relationships with co-workers and all others contacted in the performance of assigned duties
- Represent the department to outside groups and organizations; participate in outside community and professional groups and committees; serve as part of the District management team
- Attends Board of Directors' Meetings, Finance Committee, and other required meetings as directed by the General Manager/CEO
- Prepares presentations regarding the District's financial activities
- Performs other duties as assigned

MINIMUM QUALIFICATIONS:

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

EDUCATION AND EXPERIENCE:

Bachelor's degree from an accredited college or university in accounting, finance, or a related field. Master of Business Administration is preferred.

Five (5) years of increasingly responsible experience in administering the fiscal operations of a public agency or private organization, including three years of administrative, supervisory, and management responsibility. Utility experience preferred.

KNOWLEDGE OF:

- Governmental budgetary practices and procedures, including General Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB)
- Principles, practices, and methods of business administration, management, supervision and strategic planning
- Principles, practices and methods of purchasing, utility billing, financial, budgetary, accounting and public agency operations
- Advanced proficiency of Microsoft Office Excel and Word software; advanced mathematical principles
- Benefit plan administration, documentation and legal requirements
- Principles of investing; municipal bond structuring and issuance
- Financial information systems, database programs, and related technology, hardware and accounting information processes
- Financial governance of local government including California special districts and public utility districts

ABILITY TO:

- Work independently and cooperatively with others, taking initiative in line with the best strategic interests of the District
- Complete detailed hands-on account functions
- Develop accurate, understandable, and comprehensive financial reports
- Maximize effective use of District data processing equipment
- Recruit, train, instruct, supervise, evaluate, motivate, appropriately discipline, and develop financial staff
- Apply financial, budgetary, and accounting practices, as well as internal controls to the District's financial affairs
- Deal tactfully and courteously with the public
- Represent District financial position to other outside agencies
- Understand, interpret, apply and explain laws, regulations, policies and professional practices
- Analyze problems, identify alternative solutions and project consequences of proposed actions and implement recommendations in support of goals
- Read, understand, and follow written or verbal instructions, as well as the ability to give written or verbal instructions
- Maintain cooperative relationships with co-workers, General Manager/CEO, Board of Directors, the public, and other governmental agencies
- Read, write and comprehend the English language at a level necessary for effective job performance
- Convey the District's budget and financial affairs to a broad cross section of the community, Board, and staff

LICENSES:

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

CERTIFICATIONS:

- Certified Public Accountant preferred

TOOLS AND EQUIPMENT USED:

Modern office equipment such as the use of a personal computer, spreadsheet and word processing, phone, 10-key calculator, copy machine, fax machine, and postage machine. Software application such as the District's Financial, Payroll, and Human Resources modules, Microsoft Office Suite

PHYSICAL DEMANDS:

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

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

While performing the duties of this job, the employee is occasionally required to stand; walk; use hands to finger, handle, feel or operate objects, tools, or controls; and reach with hands and arms. The employee may be subjected to prolonged periods of sitting at desk and in meetings. The employee is regularly required to talk or hear, use keyboard and view computer monitor. Occasionally the employee will be required to climb stairs or balance; stoop, bend, kneel, crouch, or crawl. The employee will occasionally be required to lift or move up to 20 pounds and may need to carry for an approximate distance up to 50 feet.

The employee may be required to drive a vehicle to attend meetings or presentations.

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

WORK ENVIRONMENT:

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

While performing the duties of this job, the employee will occasionally have to tolerate adverse weather conditions. The employee occasionally works around moving mechanical parts and is occasionally exposed to wet and/or humid conditions, dust, noise, pollens, and fumes or airborne particles. The work environment can be quite hectic and requires an ability to perform multiple tasks and maintain considerable tact when dealing with others. The noise level in the work environment is usually quiet but can be moderately noisy depending on a specific location.



Chief Financial Officer (CFO)

~~Agency/Department: General Manager~~

~~Reports to: General Manager/CEO~~

~~Supervises: GL Accountant, Accounting Technician I/II,
Purchasing Technician I/II~~

JOB SUMMARY:DEFINITION:

Under supervision of the ~~Board of Directors and~~ General Manager/CEO, the CFO directs the operations and services of the Finance Department; areas of responsibility include, but are not limited to budget development and administration, financial transaction processing, recordkeeping and reporting, payroll, utility billing, purchasing, accounts payable, auditing, investment, and financial systems software.

DISTINGUISHING CLASS CHARACTERISTICS:

The Chief Financial Officer (CFO) shall carry out the functions of the Accountant defined in the California Public Utilities Code Sections 16111(b) and 16112 as appointed by the Board of Directors of the North Tahoe Public Utility District. ~~The Chief Financial Officer shall be appointed by the Board of Directors of the North Tahoe Public Utility District, hold office at its pleasure, and receive such compensation as is provided for by the Board of Directors by ordinance.~~ This is a senior management level position responsible for District-wide planning, budgeting, and organization including supervision of staff, operations, and activities of the Finance and Accounting and Customer Service Departments. ~~Incumbent is responsible for performing diverse, specialized and complex work involving significant accountability and decision-making responsibilities, which includes District Operating and Capital budget preparation and administration, financial oversight and controls, accounts receivable/payable, audit administration, payroll, and implementation of policies, procedures, goals, objectives, priorities, and standards. Incumbent leads organizational, managerial, and financial analyses and studies and identifies and implements recommendations. Performance of the work requires the use of considerable independence, initiative, and discretion within broad guidelines while seeking assistance and direction as new or unusual situations arise. Strong communication and writing skills are essential. Incumbent must have strong interpersonal skills, be able to build consensus, and represent the District in a wide variety of concerns and interests.~~

SUPERVISION RECEIVED AND /EXERCISED:

Receives direction and supervision from the General Manager/CEO ~~under the supervision of the Board of Directors.~~

Exercises direct supervision over assigned department personnel.

EXAMPLES OF ESSENTIAL FUNCTIONS (Illustrative Only):

~~The following reflects the general duties and responsibilities of this position and should not be considered all-inclusive. Other duties as assigned may occur, as prioritized by the General Manager. Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job. The duties listed are intended only as illustrations of the various types of work that may be performed.~~

- Develop, implement, and oversee maintenance of all procedures and systems for finance, accounting, and payroll administration for the District
- Develop, plan, and implement department goals and objectives; recommend and administer policies and procedures for financial/accounting systems
- Responsible for all water and sewer billing, accounts receivable, accounts payable, all payroll functions, purchasing, bank reconciliation, cash flow, and monthly financial reports
- Coordinate with General Manager/CEO in budget preparation, strategies, and review process
- Oversee preparation of monthly financial statements, comparisons to budget reports, and expenditure lists for Board review and approval
- Review investment strategies, manage cash flow, and related reporting requirements
- Work collaboratively with Engineering, Operations, and ~~Parks and Recreation~~ Parks, and Facilities to develop and maintain the long-term financial plan in support of the District's capital improvement program
- Manage debt according to District goals and Board direction
- Verify that the disbursements of District funds are within the budget appropriations adopted by the Board of Directors
- Maintain a system of auditing and accounting which completely and at all times shows the financial condition of the District; oversee annual audit with outside auditors; implement final auditor's findings and recommendations
- Conducts or directs the conduct of various research studies; analyzes results; evaluates alternatives; makes recommendations and prepares narrative and statistical reports
- Monitors changes in laws, regulations, and technology that may affect financial operations; upon approval by the General Manager and/or Board of Directors, recommends and implements policy and procedural changes as required
- Draw all warrants to pay demands after they have been approved by Board of Directors
- Maintain effective internal control and fraud prevention policies and procedures
- Serves as Trustee to the District's Deferred Compensation Plans
- Direct the billing of grant projects and preparation of related financial information and reports
- Prepare requests for reimbursement from County, State, and Federal agencies; act as the financial liaison with Placer County
- Select, train, motivate and evaluate department personnel; include ~~ing~~ training of the District's Leadership Core Values
- Maintain effective working relationships with co-workers and all others contacted in the performance of assigned duties
- Represent the department to outside groups and organizations; participate in outside community and professional groups and committees; serve as part of the District management team
- Attends Board of Directors' Meetings, Finance Committee, and other required meetings as directed by the ~~Board of Directors and~~ General Manager/CEO
- Prepares presentations regarding the District's financial activities
- Performs other duties as assigned

MINIMUM QUALIFICATIONS:

Any combination of education and/or experience and training that would provide the required knowledge, skills, and abilities is qualifying to perform the essential functions of the position. A typical way to obtain the required knowledge and abilities would be combination includes:

EDUCATION AND EXPERIENCE:

Bachelor's degree from an accredited college or university in accounting, finance, or a related field.
Master of Business Administration is preferred.

EXPERIENCE:

Five (5) years of increasingly responsible experience in administering the fiscal operations of a public agency or private organization, including three years of administrative, supervisory, and management responsibility. Utility experience preferred.

KNOWLEDGE OF:

- Governmental budgetary practices and procedures, including General Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB)
- Principles, practices, and methods of business administration, management, supervision and strategic planning
- Principles, ~~and~~ practices and methods of purchasing, utility billing, financial, budgetary, accounting and public agency operations
- Advanced proficiency of Microsoft Office Excel and Word Spreadsheet and word processing software; advanced mathematical principles
- Benefit plan administration, documentation and legal requirements
- Principles of investing; municipal bond structuring and issuance

- Financial information systems, database programs, and related technology, hardware and accounting information processes
- Financial governance of local government including California special districts and public utility districts:

ABILITY TO:

- Work independently and cooperatively with others, taking initiative in line with the best strategic interests of the District
- Complete detailed hands-on account functions
- Develop accurate, understandable, and comprehensive financial reports
- Maximize effective use of District data processing equipment
- Recruit, train, instruct, supervise, evaluate, motivate, appropriately discipline, and develop financial staff
- Apply financial, budgetary, and accounting practices, as well as internal controls to the District's financial affairs
- Deal tactfully and courteously with the public
- Represent District financial position to other outside agencies
- Understand, interpret, apply and explain laws, regulations, policies and professional practices
- Analyze problems, identify alternative solutions and project consequences of proposed actions and implement recommendations in support of goals
- Read, understand, and follow written or verbal instructions, as well as the ability to give written or verbal instructions
- Maintain cooperative relationships with co-workers, General Manager/CEO, Board of Directors, ~~the~~ public, and other governmental agencies

- Read, write and comprehend the English language at a level necessary for effective job performance
- Convey the District's budget and financial affairs to a broad cross section of the community, Board, and staff

LICENSES:

- Possession of a valid ~~California or Nevada~~ Driver's license with driving record acceptable to the District and the District's insurance carrier.

CERTIFICATIONS:

- Certified Public Accountant ~~or Masters of Business Administration~~ preferred.

TOOLS AND EQUIPMENT USED:

~~Modern office equipment such as the use of a personal computer, spreadsheet and word processing, phone, 10-key calculator, copy machine, fax machine, and postage machine. Software application such as the District's Financial, Payroll, and Human Resources modules, Microsoft Office Suite. Personal computer, including word processing, spreadsheet, database, and project scheduling software; 10-key calculator; phone, cell phone; copy machine; fax machine and other modern office equipment.~~

PHYSICAL DEMANDS:

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

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

While performing the duties of this job, the employee is occasionally required to stand; walk; use hands to finger, handle, feel or operate objects, tools, or controls; and reach with hands and arms. The employee may be subjected to prolonged periods of sitting at desk and in meetings. The employee is regularly required to talk or hear, use keyboard and view computer monitor. Occasionally the employee will be required to climb stairs or balance; stoop, bend, kneel, crouch, or crawl. The employee will occasionally be required to lift ~~up to 10~~ or move up to 20 pounds and may need to carry for an approximate distance up to 50 feet.

The employee may be required to drive a vehicle to attend meetings or presentations.

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

WORK ENVIRONMENT:

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

While performing the duties of this job, the employee will occasionally have to tolerate adverse weather conditions. The employee occasionally works around moving mechanical parts, and is occasionally exposed to wet and/or humid conditions, dust, noise, pollens, and fumes or airborne particles. The work environment can be quite hectic and requires an ability to perform multiple tasks

and maintain considerable tact when dealing with others. The noise level in the work environment is usually quiet ~~to~~ but can be moderately noisy depending on a specific location.

~~FLSA Exemption status: Exempt~~

~~Employee Unit: Confidential—Unclassified~~

~~Job Family: Administration~~

~~Class Progression: n/a~~

~~Approved by NTPUD Board of Directors on October 10, 2017/~~



Chief Financial Officer

Agency/Department: General Manager

Reports to: General Manager/CEO

Supervises: GL Accountant, Accounting Technician I/II,
Purchasing Technician I/II

JOB SUMMARY:

Under supervision of the Board of Directors and General Manager/CEO direct the operations and services of the Finance Department; areas of responsibility include, but are not limited to budget development and administration, financial transaction processing, recordkeeping and reporting, payroll, utility billing, purchasing, accounts payable, auditing, investment, and financial systems software.

DISTINGUISHING CHARACTERISTICS:

The Chief Financial Officer (CFO) shall carry out the functions of the Accountant defined in the California Public Utilities Code Sections 16111(b) and 16112. The Chief Financial Officer shall be appointed by the Board of Directors of the North Tahoe Public Utility District, hold office at its pleasure, and receive such compensation as is provided for by the Board of Directors by ordinance.

SUPERVISION RECEIVED/EXERCISED:

Receives direction from the General Manager/CEO under the supervision of the Board of Directors.

Exercises direct supervision over assigned department personnel.

EXAMPLES OF ESSENTIAL FUNCTIONS:

The duties listed are intended only as illustrations of the various types of work that may be performed.

- Develop, implement, and oversee maintenance of all procedures and systems for finance, accounting and payroll administration for the District
- Develop, plan, and implement department goals and objectives; recommend and administer policies and procedures for financial/accounting systems
- Responsible for all water and sewer billing, accounts receivable, accounts payable, all payroll functions, purchasing, bank reconciliation, cash flow, and monthly financial reports
- Coordinate with General Manager/CEO in budget preparation, strategies, and review process
- Oversee preparation of monthly financial statements, comparisons to budget reports, and expenditure lists for Board review and approval
- Review investment strategies, manage cash flow, and related reporting requirements
- Work collaboratively with Engineering, Operations, and Parks and Recreation to develop and maintain the long-term financial plan in support of the District's capital improvement program
- Manage debt according to District goals and Board direction

- Verify that the disbursements of District funds are within the budget appropriations adopted by the Board of Directors
- Maintain a system of auditing and accounting which completely and at all times shows the financial condition of the District; oversee annual audit with outside auditors; implement final auditor's findings and recommendations
- Conducts or directs the conduct of various research studies; analyzes results; evaluates alternatives; makes recommendations and prepares narrative and statistical reports
- Monitors changes in laws, regulations, and technology that may affect financial operations; upon approval by the General Manager and/or Board of Directors, recommends and implements policy and procedural changes as required
- Draw all warrants to pay demands after they have been approved by Board of Directors
- Maintain effective internal control and fraud prevention policies and procedures.
- Serves as Trustee to the District's Deferred Compensation Plans
- Direct the billing of grant projects and preparation of related financial information and reports
- Prepare requests for reimbursement from County, State, and Federal agencies; act as the financial liaison with Placer County
- Select, train, motivate and evaluate department personnel; include training of the District's Leadership Core Values
- Maintain effective working relationships with co-workers and all others contacted in the performance of assigned duties
- Represent the department to outside groups and organizations; participate in outside community and professional groups and committees; serve as part of the District management team
- Attends Board of Directors' Meetings, Finance Committee, and other required meetings as directed by the Board of Directors and General Manager/CEO
- Prepares presentations regarding the District's financial activities
- Performs other duties as assigned

MINIMUM QUALIFICATIONS:

Any combination of experience and training that would provide the required knowledge and abilities is qualifying. A typical way to obtain the required knowledge and abilities would be:

EDUCATION:

Bachelor's degree from an accredited college or university in accounting, finance, or a related field.

EXPERIENCE:

Five (5) years of increasingly responsible experience in administering the fiscal operations of a public agency or private organization, including three years of administrative, supervisory, and management responsibility. Utility experience preferred.

KNOWLEDGE OF:

- Governmental budgetary practices and procedures, including General Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB)
- Principles of business administration, management, supervision and strategic planning
- Principles and practices of purchasing, utility billing, financial, budgetary, accounting and public agency operations
- Spreadsheet and word processing software; advanced mathematical principles
- Benefit plan administration, documentation and legal requirements
- Principles of investing; municipal bond structuring and issuance

- Financial information systems, database programs, and related technology, hardware and accounting information processes
- Financial governance of local government

ABILITY TO:

- Work independently and cooperatively with others, taking initiative in line with the best strategic interests of the District
- Complete detailed hands-on account functions
- Develop accurate, understandable, and comprehensive financial reports
- Maximize effective use of District data processing equipment
- Recruit, train, instruct, supervise, evaluate, motivate, appropriately discipline, and develop financial staff
- Apply financial, budgetary, and accounting practices, as well as internal controls to the District's financial affairs
- Deal tactfully and courteously with the public
- Represent District financial position to other outside agencies
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- Analyze problems, identify alternative solutions and project consequences of proposed actions and implement recommendations in support of goals
- Read, understand, and follow written or verbal instructions, as well as the ability to give written or verbal instructions
- Maintain cooperative relationships with co-workers, General Manager/CEO, Board of Directors, the public, and other governmental agencies
- Read, write and comprehend the English language at a level necessary for effective job performance
- Convey the District's budget and financial affairs to a broad cross section of the community, Board, and staff

LICENSES:

- Possession of a valid California or Nevada Driver's license with driving record acceptable to the District and the District's insurance carrier.

CERTIFICATIONS:

- Certified Public Accountant or Masters of Business Administration preferred.

TOOLS AND EQUIPMENT USED:

Personal computer, including word processing, spreadsheet, database, and project scheduling software; 10-key calculator; phone, cell phone; copy machine; fax machine and other modern office equipment.

PHYSICAL DEMANDS:

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

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

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The employee may be required to drive a vehicle to attend meetings or presentations.

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

WORK ENVIRONMENT:

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this position.

While performing the duties of this job, the employee will occasionally have to tolerate adverse weather conditions. The employee occasionally works around moving mechanical parts, and is occasionally exposed to wet and/or humid conditions, dust, noise, pollens, and fumes or airborne particles. The work environment can be quite hectic and requires an ability to perform multiple tasks and maintain considerable tact when dealing with others. The noise level in the work environment is usually quiet to moderate.

FLSA Exemption status: Exempt
Employee Unit: Confidential – Unclassified
Job Family: Administration
Class Progression: n/a

Date of Last Revision: _____

Date Approved: 10/10/17

Approved By:  _____

**RESOLUTION NO. 2024-28
OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE
PUBLIC UTILITY DISTRICT ADOPTING AN AMENDED FISCAL
YEAR 2024/2025 PUBLICLY AVAILABLE PAY SCHEDULE
FOR MANAGEMENT EMPLOYEES AS REQUIRED BY
CALPERS**

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

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

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

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

WHEREAS, the Board of Directors has approved changes to the District's reporting structure of the Chief Financial Officer, has modified the pay schedule for the Chief Financial Officer, and must adopt an amended Fiscal Year 2024/2025 publicly available pay schedule for management employees.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the North Tahoe Public Utility District hereby adopts the Amended Fiscal Year 2024/2025 pay schedule for management employees attached hereto as Exhibit 1 and incorporated herein by this reference, with an effective date of October 9, 2024.

APPROVED AND ADOPTED this 8th day of October, 2024.

AYES:

NOES:

ABSTAIN:

ABSENT:

**Sarah Coolidge, President
Board of Directors**

ATTEST:

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

EXHIBIT 1
AMENDED PAY SCHEDULE FOR MANAGEMENT EMPLOYEES

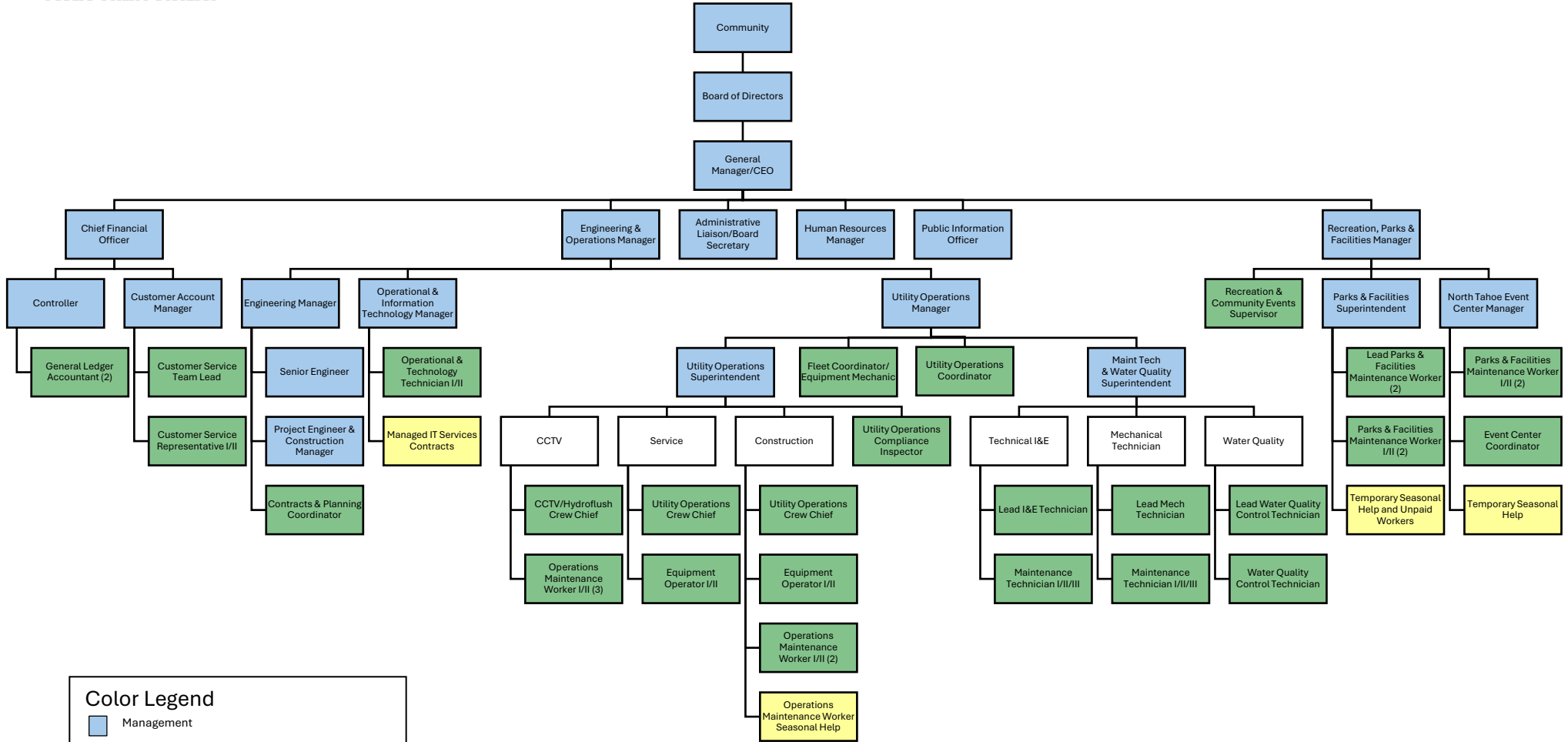
[attached behind this page]

North Tahoe Public Utility District
 Bi-Weekly Salary Range Schedule
 Effective October 9, 2024
 July 7, 2024 COLA = 3.2%

Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Chief Financial Officer	7,054.40	7,406.40	7,776.00	8,164.00	8,572.00	9,000.00
Controller	4,405.60	4,625.60	4,856.80	5,099.20	5,353.60	5,620.80
Customer Account Manager	3,606.40	3,786.40	3,975.20	4,173.60	4,381.60	4,600.00
Engineering & Operations Manager	6,814.40	7,154.40	7,512.00	7,887.20	8,280.80	8,694.40
Engineering Manager	6,215.20	6,525.60	6,851.20	7,193.60	7,552.80	7,930.40
Senior Engineer	5,405.60	5,675.20	5,958.40	6,256.00	6,568.80	6,896.80
Project Engineer & Construction Manager	4,722.40	4,958.40	5,205.60	5,465.60	5,738.40	6,024.80
Utility Operations Manager	5,472.00	5,744.80	6,032.00	6,333.60	6,649.60	6,981.60
Utility Operations Superintendent	4,528.80	4,755.20	4,992.80	5,242.40	5,504.00	5,779.20
Administrative Liaison/Board Secretary	3,680.00	3,863.20	4,056.00	4,258.40	4,471.20	4,694.40
Human Resources Manager	4,714.40	4,949.60	5,196.80	5,456.00	5,728.00	6,014.40
Operational & Information Technology Manager	4,722.40	4,958.40	5,205.60	5,465.60	5,738.40	6,024.80
Public Information Officer	3,680.00	3,863.20	4,056.00	4,258.40	4,471.20	4,694.40
Recreation, Parks, & Facilities Manager	4,457.60	4,680.00	4,913.60	5,159.20	5,416.80	5,687.20
Parks and Facilities Superintendent	3,765.60	3,953.60	4,151.20	4,358.40	4,576.00	4,804.80
Event Center Manager	3,188.80	3,348.00	3,515.20	3,690.40	3,874.40	4,068.00
General Manager/CEO	8,296.45		By Agreement			11,614.54



FISCAL YEAR 2024/2025
 Approved Organizational Chart
 September 16, 2024



Color Legend

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: October 8, 2024

ITEM: F-3

FROM: Director Hughes

SUBJECT: Discuss and Possibly Authorize the General Manager to Sign an Advocacy Letter from Regional Transportation Partner Agencies to the Truckee Tahoe Airport District's Board of Directors in Support of Funding for Transportation Alternatives

RECOMMENDATION:

That the Board discuss and possibly authorize the General Manager to sign an advocacy letter from regional transportation partner agencies to the Truckee Tahoe Airport District's Board of Directors in support of funding for transportation alternatives.

BACKGROUND:

As a component of their annual Operating Budget, the Truckee Tahoe Airport District (TTAD) allocates funding to support programs and initiatives in alignment with the TTAD mission that provide regional benefits but that may not be directly related to TTAD operations or facilities. Historically, TTAD's budget for their "Community Benefit Program" has ranged approximately from \$1-million to \$4-million annually. Priorities funded have included (but not limited to) transportation, workforce housing, wildfire resilience and fuels management, climate resilience, STEAM and aviation focused education, STEM focused scholarships, aircraft noise mitigation, and aviation focused events. In 2018, the NTPUD received a \$320,000 grant from TTAD via this program to construct trail and trailhead improvements in the North Tahoe Regional Park.

The TTAD Board of Directors is currently developing their 2025 Operating Budget and has tentatively allocated \$2.968-million towards their Community Benefit Program, of which \$1.5-million is allocated towards yet to be defined "strategic initiatives." The TTAD is conducting public meetings and soliciting feedback on their 2025 budget priorities.

The Truckee/North Tahoe Transportation Management Association (TNT-TMA) is writing a letter of advocacy from regional transportation partner agencies to the TTAD Board in support of funding transportation alternatives including trails and transit via the TTAD Community Benefit Program. TNT-TMA has requested NTPUD sign on to this letter as a TNT-TMA member, a trails implementor, and as a beneficiary of regional public transit.

This item facilitates Board discussion and direction to staff regarding participation in the transportation advocacy letter.

FISCAL ANALYSIS: None.

STRATEGIC PLAN ALIGNMENT:

Goal 3: Enhance District governance and partnerships – Objective D: Be a strong community partner to provide value in alignment with the District’s charter – Tactic 1: Engage with local agency partners; and – Tactic 2: Engage with regional, state, and federal government partners.

REVIEW TRACKING:

Submitted By: *Danielle Hughes*
Danielle Hughes
Board of Directors

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: October 8, 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) 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. The USFS announced additional available funding for Fiscal Year (FY) 2024, that allocation is now \$2.155-million, of which, NTPUD anticipates receiving \$743,568 to support our Brockway Fire Protection Water Infrastructure Project scheduled for this summer. STPUD has received a final agreement with the USFS and the Board is considering the sub-agreement with STPUD as Item E-3.

Attention is also focused on FY 2025 budget appropriations requests for the program. The partnership has launched the project prioritization process for FY 2025 consideration.

- b) Additionally, the partnership received word from the offices of both Congressman Kiley and Congressman Amodei (Nevada) that our Basin-wide water infrastructure project request, through the United States Army Corps of Engineers (USACE) Section 219 program, was included at a \$20-million funding level in the final version of the House's 2024 Water Resources Development Act (WRDA) legislation. 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 House of Representatives approved WRDA on July 22, 2024 by a vote of 359-13. The Senate passed its

version of WRDA unanimously on August 1, 2024. WRDA is now moving through the reconciliation process to resolve differences between the two versions. The partnership is focused on ensuring the Tahoe project authorization remains in the final conferenced version of WRDA.

- c) Legislation to extend the Lake Tahoe Restoration Act (LTRA) for another ten years was signed by President Biden on October 2, 2024. The legislation, introduced by Senator Cortez Masto (Nevada), was approved by the Senate on July 10, 2024 and approved by the House of Representatives on September 24, 2024 thanks in large part to the efforts of Congressman Kiley. The LTRA is critical to providing federal funding for Basin-wide initiatives including the Tahoe water for fire suppression program with the USFS.
- d) The partnership met with Congressman Kiley on October 3, 2024 in South Lake Tahoe to thank him for his continued support and to discuss our legislative priorities.



- e) The partnership continues to advocate for a Climate Resiliency Bond that includes wildfire resilience funding. The Climate Resiliency Bond Bill, [SB 867](#), passed the Senate and Assembly and was signed by the Governor in time to qualify for the November election. The Bill contains an allocation of \$130-million for a variety of wildfire resilience priorities including water infrastructure for fire suppression. The voters will consider the \$10-billion Bond as California Proposition 4 – Parks, Environment, Energy, and Water Bond Measure of 2024 in the November election. September polling of Proposition 4 by the Public Policy Institute of California continues to indicate positive support (65%) amongst likely voters.
- 2) The District received notice that our \$1,029,055 grant request to the California State Parks Habitat Conservation Program for our North Tahoe Trail Access Improvement

Project was approved. This grant will support the construction of the trail extension and stairway replacement to enhance access in the North Tahoe Regional Park to the Pam Emmerich Memorial Pinedrop Trail. The General Manager has signed the agreement in accordance with District Resolution 2023-05, and the District has received the fully executed agreement back from the State.

The District is now focused on pursuing a Transient Occupancy Tax (TOT) annual grant from the North Tahoe Community Alliance (NTCA) and Placer County to further support the project. Staff will be presenting to NTCA committees on the project on October 9th and 10th.

- 3) The District and TCPUD received notice from the California Tahoe Conservancy (CTC) that our \$80,000 grant request to fund a greenhouse gas inventory of both districts' operations was approved. The districts' General Managers have executed a Project Cooperation Agreement with support from NTPUD General Counsel with TCPUD acting as the lead agency for the grant.

TCPUD has awarded a contract to Sierra Business Counsel to complete the analysis in conformance with guidelines established by The Climate Registry.

- 4) The General Manager has been invited to participate in a community panel hosted by Strong North Tahoe with Placer County Supervisor Cindy Gustafson and NTCA Board President Sue Rae Irelan on matters pertaining to our service area. The event will be the evening of Tuesday, October 22, 2024 at the Fox Cultural Hall and is tentative scheduled from 5:30pm – 8:00pm.
- 5) The Boys and Girls Club of North Lake Tahoe (BGCNLT) held its regularly scheduled Board meeting on September 25, 2024. The following items were topics of discussion:
 - a) Approval of the August Meeting Minutes
 - b) Approval of a revised Employee Manual and Sick Leave Policy
 - c) Updates from the CEO, including a discussion of 2025 Wine on the Water dates and locations
 - d) Updates from the Board President, including acknowledgement of Truckee Chamber Best Non-Profit of 2024 Award
 - e) Updates from the Finance Committee – review of Club financials

The next regularly scheduled BGCNLT Board meeting is October 30, 2024.

6) The District is recruiting for three open positions:

- Utility Operations Maintenance Worker I/II
- Utility Maintenance Technician I/II
- Maintenance Technician & Water Quality Superintendent

Submitted By:



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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 8, 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 September, our communications and outreach focused on – 1) Communications and updates on the District’s watermain replacement project; 2) promotion and marketing of the new Fall/Winter Recreation Activity Guide and associated programs and events, 3) continued outreach to promote the District’s Rate Relief Program; and 4) recruitment for Recreation & Parks Commissioner positions.
- Staff focused on community updates for the 2024 watermain replacement project on HWY 28, including daily traffic control notices and impacted homeowner notices.
- Staff successfully launched the District’s 2024 Fall/Winter Recreation Activity Guide in collaboration with Recreation & Parks Dept staff.
 - Highlights include the promotion and marketing of the Chalk Art Festival and end of summer events in the Regional Park.
- Staff successfully launched the District’s 2024 open recruitment to assist in filling the upcoming Recreation and Parks Commissioner positions (adult and youth).
- Staff continues to assist with the District’s Carnelian Bay Sewer Spill incident reporting and response to submitted Public Records Act requests.
- Staff continues to assist with the update of the District’s Core Values content used in the Trakstar Employee review and evaluation software platform.
- Staff is continuing the roll-out and promotion of the District’s Rate Relief Program.
- Staff is assisting Customer Service and Accounting with the transition to our new online billing portal and associated customer outreach and notices.

Grants:

- Staff is pleased to report that the District's two applications for the North Tahoe Community Alliance (NTCA) Annual Grant Program were selected to move forward in the review process and staff is preparing presentations and associated materials as needed.
- Staff is pleased to report that our \$60,000 request for the 2024 California Tahoe Conservancy's SB630 Lake Tahoe Access grant program was also chosen to move forward and staff is preparing final application materials for the Conservancy's December 2024 meeting. This grant would support the Secline Beach Enhancement – Planning and Design Project and provide the required local match to the \$240,000 NTCA Sponsorship Grant the District received.
- Staff was notified that our \$100,000 request to the CA Arts in the Parks grant program was not selected in this round. A second round opens in Spring 2025 which we will pursue.
- Staff is continuing to monitor and await a decision from the the 2024 Truckee-Tahoe Airport District Agency Partnership Grant Program on our \$100,000 to support the Community Art & Gathering Space project in the North Tahoe Regional Park. We expect a decision from the TTAD by December 2024.

North Tahoe Event Center Marketing:

- Staff continues to coordinate with NTEC management on needed marketing materials, logo material, and promotional items for NTEC sales.

Legislative Affairs:

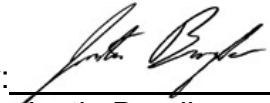
- Staff coordinated a Podcast Interview on the Tahoe Daily Tribune's "Tahoe Tap" podcast to discuss the work and priorities of the Tahoe Water for Fire Suppression Partnership. The podcast is available online at – <https://www.tahodailytribune.com/news/listen-tahoe-tap-podcast-tahoe-water-for-fire-suppression-partnership/>


Community and Regional Partner Connections:

- Participated in bi-weekly Tahoe-Truckee PIO team meetings and North Lake Tahoe-Truckee Stakeholder meetings.
- Staff attended the Nevada County Sustainability Summit, hosted in partnership with the Sierra Business Council.

- Discussion included recreation funding, wildfire mitigation projects, and comments from CA Sec. of Natural Resources, Wade Crowfoot.
- Attended the NTCA's August Monthly First Tuesday Breakfast Club.

Review Tracking:

Submitted By: 
 Justin Broglio
 Public Information Officer

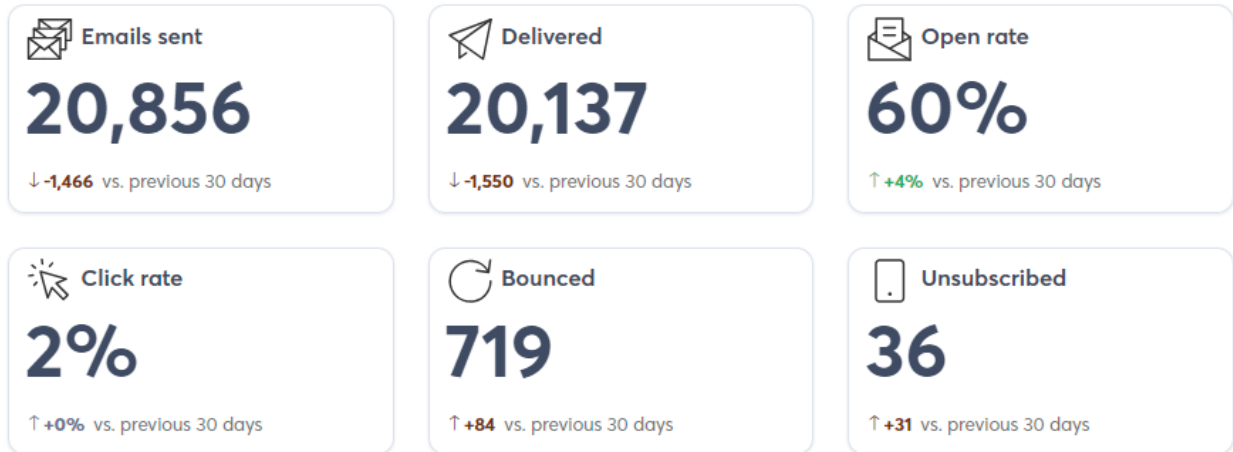
Approved By: 
 Bradley A. Johnson, P.E.
 General Manager/CEO

Email Newsletter Metrics –

September metrics for the District's Recreation Newsletter and Board Meeting Notices –

District Email List – Recreation & Admin

- North Tahoe Recreation – Weekly Updates
- NTPUD Board and Commission Meeting Notices



Social Media Content –

North Tahoe Recreation and Parks – August Social Media Engagement Metrics

Reach ⓘ

1,159

Impressions ⓘ

1,230

Interactions ⓘ

15

Link clicks ⓘ

5

↗ This post received more reach compared to your recent Facebook posts.



North Tahoe Recreation & Parks is with Arts Council of Placer County - ACPC and North Tahoe Arts. ...

September 5 at 7:48 PM · 🌐

We can't wait until our 2nd Annual Chalk Art in the Park! 🎨 This year, we will again award prize packages for the Most Colorful, Most Artistic, Best Kids Entry, Most Creative, and Park Goers Favorite. Check out what last year's winners created and start planning for your 10x10 square! Event registration is available online. \$20 per square and we provide the chalk!

Join us Saturday September 14th at the North Tahoe Regional Park- artists can start as early as 9am, entries to be complete by 2:30pm

<https://ntpud.org/register>



📣 Boost this post to reach up to 11064 more people if you spend \$35.

Boost post

👍❤️ Kylee Bigelow, Kara Fox and 7 others

1 comment 5 shares

Kings Beach

PARENT'S NIGHT OUT

Friday, Sept. 20 | 5:30-8:30pm
Drop off your children (grades K-5) for a night of fun at the North Tahoe Event Center!

RESERVE YOUR SPOT TODAY!

northtahoerecreation · Following

northtahoerecreation 2w
Hey Parents! 🌟 We see you, and we know how hard it can be to find a moment to yourself. Let us help! 🌟 We're excited to bring back Parents Night Out – the perfect way to relax while we keep your little ones entertained. Drop your kids off at the North Tahoe Event Center for a fun-filled evening of games and movies on the big screen while you enjoy a night out on the town! 🍿🏠 Kids in grades K-5 are invited, just remember to register in advance and send them with their own dinner and snacks.

See LINK IN BIO to register

No comments yet.

Liked by kylee_bigelow_tahoe and others
September 14

Add a comment...

SEEKING CANDIDATES RECREATION & PARKS COMMISSION

Are you interested in learning more about the operations of Recreation, Parks, and Facilities at the NTPUD?

Apply to serve as a Commissioner on the NTPUD Recreation & Parks Commission.

Applications due October 11, 2024

Details and application online - www.ntpud.org/recreation-parks

northtahoerecreation · Following

northtahoerecreation 6d
Are you interested in serving your community and helping advise the operations of Recreation and Parks at the North Tahoe Public Utility District?

The North Tahoe Public Utility District (NTPUD) is seeking applications from interested community members for two (2) Commissioner positions to serve on the District's Recreation and Parks Commission.

The NTPUD Board of Directors invites District residents and business owners

Liked by localtruckee and others
6 days ago

Add a comment...

NTPUD Main – August Social Media Engagement Metrics

Reach ⓘ 6,403	Impressions ⓘ 6,660	Interactions ⓘ 20	Link clicks ⓘ 12
--------------------------------	--------------------------------------	------------------------------------	-----------------------------------

↗ This post received more reach compared to your recent Facebook posts.

North Tahoe Public Utility District
September 3 at 9:59 AM · 🌐

Watermain Project Update: This week construction will begin on HWY 28 between Park Lane and the CA/NV stateline for the Brockway Fire Protection and Watermain Project.

Crews will be working over the next several weeks to replace 2,000 feet of old and undersized water pipeline and add new fire hydrants.

This project will create one-lane traffic control with night work beginning on Sunday evening (September 8th).

This project is part of the NTPUD's long-term effort to improve water delivery, reliability, and provide water for fire suppression and community protection throughout the our service area.

Thank you for your patience as we work to complete this critical water infrastructure project to protect our community. Additional project information is available on our website at <https://ntpud.org/projects/>.



Brockway Fire Protection and Watermain Replacement Project (HWY 28)

- Construction on HWY 28 will begin **Wednesday, Sept. 4th**
- 24-hour construction with night work (Sunday - Thursday)
- Prepare for One-way Traffic Control and Possible Delays


📣 Boost this post to reach up to 11064 more people if you spend \$35. **Boost post**

👍 12 2 comments 6 shares

North Tahoe Event Center – August Social Media Engagement Metrics

Reach ⓘ	Impressions ⓘ	Interactions ⓘ
409	469	26

↗ This post received more reach compared to your recent Instagram posts.



northtahoeevents • Following
North Tahoe Event Center

northtahoeevents Do People Have Weddings in the Winter? **1**

Yes, especially in Lake Tahoe!

Winter weddings are unlike any other celebration.

They're intimate and elegant.

Imagine exchanging vows surrounded by towering pines dusted with fresh snow while the tranquil lake mirrors the soft hues of the winter sky.

As snowflakes gently fall outside, the romance of a winter wonderland envelops you and your guests, making every moment feel like a scene from a timeless love story that's only possible

♥️ 💬 📌

Liked by **dj_sawyer_tahoe** and others
6 days ago

😊 Add a comment... **Post**



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 8, 2024

ITEM: G-3A

FROM: Finance Department

SUBJECT: Draft Financial Reports through August 31, 2024

DISCUSSION:

The following draft financial reports provide the revenue and expense status of the North Tahoe Public Utility District as of the month ending August 31, 2024. This report represents 2/12 or 17% of the fiscal year.

- **All Funds:** At the end of August, the District's Revenues exceeded Expenses by \$565,404. This represents Net Income of \$315,621 over Budget year-to-date (YTD). Operating Revenues are above budget by \$17,340. The District as a whole, is (\$331,721) or (10%) under Budget for expenses at month end, primarily due to Other Operating Expenses being under budget by (\$146,816) and Outside Services/Contractual be under by (\$130,075). Salaries and Employee benefits are also less than budget YTD largely due to open positions offsetting higher than budgeted overtime. Capital projects and purchases in the amount of \$4,382,170 have been initiated 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 August, the Wastewater Expenses exceeded Revenues by (\$276,307). Operating Revenues for the month are ahead of Budget due to connection fees collected. Operating Expenses are (\$110,030) or (14.1%) under Budget at month end, largely due to Outside Services/Contractual, Salaries and Employee Benefits. Combined this results in a YTD performance of \$101,546 better than Budget.

The Wastewater Fund has expended \$85,767 and encumbered an additional \$78,096 for CIP through August 31, 2024. 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 August, the Water Revenues exceeded Expenses by \$495,608. Operating Revenues for the month are over budget by \$27,293 largely due to connection fees collected offsetting lower consumption than planned. Operating Expenses for the month are under budget by (\$75,507) or (9.7%) mainly due to Other Operating Expenses under budget by (\$59,937). Combined this results in a YTD performance of \$154,055 better than Budget.

The Water Fund has expended \$81,951 and encumbered an additional \$2,775,306 for CIP through August 31, 2024.

- **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 August, the Recreation & Parks Revenues exceeded Expenses by \$149,026. Recreation and Parks Operating Revenues are less than Budget at month end by (\$23,424). Total Expenses at month end are (\$15,278) below Budget.

The Recreation and Parks have expended \$63,286 and encumbered an additional \$872,625 for CIP Parks Projects through August 31, 2024. See Capital Outlay page.

- **North Tahoe Event Center (NTEC):** NTEC has a Net Loss of (\$46,407) for the month compared to Budget Net Loss of (\$30,106). The Net Loss outcome is (\$16,301) negative to budget.
- **Fleet:** Operating Expenses at month end are \$12,397 over budget due to truck driver training budgeted in September but completed in August.

Fleet has \$11,610 expenditures for CIP and encumbered \$245,780 through August 31, 2024. See Capital Outlay page.

- **General & Administrative and Base:** Operating Expenses YTD are (\$143,302) or (14.1%) below Budget, due to Outside Services and Other Operating Expenses.

Administration has expended \$67,501 for CIP and encumbered \$100,249 through August 31, 2024. See Capital Outlay page.

- **Capital Outlay:** The District has expended \$310,115 on Capital and encumbered an additional \$4,072,055.

ATTACHMENTS: Financial Reports for August 31, 2024

REVIEW TRACKING:

Submitted by:



Lori Pommerenck
Interim Chief Financial Officer

Approved by:



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



**Statement of Revenues and Expenses
For the Period Ended August 31, 2024**

Income Statement	Month-To-Date				Year-To-Date				FY 2024
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 1,136,326	\$ 1,087,792	\$ 48,534	4.5%	\$ 2,265,728	\$ 2,249,391	\$ 16,337	0.7%	\$ 2,043,244
3 Internal Revenue	13,728	16,687	(2,959)	-17.7%	30,277	29,274	1,003	3.4%	30,372
4 Total Operating Revenue	\$ 1,150,054	\$ 1,104,479	\$ 45,575	4.1%	\$ 2,296,005	\$ 2,278,665	\$ 17,340	0.8%	\$ 2,073,616
5									
6 Salaries and Wages	\$ (507,077)	\$ (495,664)	\$ (11,413)	-2.3%	\$ (1,086,901)	\$ (1,126,053)	\$ 39,152	3.5%	\$ (1,032,465)
7 Employee Benefits	(227,474)	(251,966)	24,492	9.7%	(485,662)	(511,846)	26,184	5.1%	(447,523)
8 Outside Services/Contractual	(83,520)	(127,622)	44,102	34.6%	(206,576)	(336,651)	130,075	38.6%	(195,345)
9 Utilities	(91,472)	(77,255)	(14,217)	-18.4%	(176,030)	(172,751)	(3,279)	-1.9%	(131,200)
10 Other Operating Expenses	(157,899)	(185,283)	27,384	14.8%	(291,226)	(438,042)	146,816	33.5%	(265,734)
11 Insurance	(36,583)	(36,512)	(71)	-0.2%	(73,166)	(73,024)	(142)	-0.2%	(62,389)
12 Internal Expense	(13,728)	(16,687)	2,959	17.7%	(30,277)	(29,274)	(1,003)	-3.4%	(28,344)
13 Debt Service	(2,118)	(2,793)	675	24.2%	(4,914)	(5,590)	676	12.1%	(6,478)
14 Depreciation	(311,436)	(306,055)	(5,381)	-1.8%	(618,868)	(612,110)	(6,758)	-1.1%	(523,519)
15 Total Operating Expense	\$ (1,431,307)	\$ (1,499,837)	\$ 68,530	4.6%	\$ (2,973,620)	\$ (3,305,341)	\$ 331,721	10.0%	\$ (2,692,997)
16									
17 Operating Income(Loss)	\$ (281,253)	\$ (395,358)	\$ 114,105	28.9%	\$ (677,615)	\$ (1,026,676)	\$ 349,061	34.0%	\$ (619,381)
18									
19 Non-Operations									
20 Property Tax Revenue	\$ 575,000	\$ 575,000	\$ -	0.0%	\$ 1,150,000	\$ 1,150,000	\$ -	0.0%	\$ 1,050,000
21 Community Facilities District (CFD 94-1)	58,095	56,908	1,187	2.1%	116,190	113,817	2,373	2.1%	113,928
22 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	949,330
23 Interest	42,709	8,333	34,376	412.5%	49,862	16,667	33,195	199.2%	7,569
24 Other Non-Op Revenue	7,855	6,321	1,534	24.3%	14,101	12,642	1,459	11.5%	12,249
25 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
26 Other Non-Op Expenses	(75,430)	(8,333)	(67,097)	-805.2%	(87,134)	(16,667)	(70,467)	-422.8%	(17,806)
27 Income(Loss)	\$ 326,976	\$ 242,871	\$ 84,105	34.6%	\$ 565,404	\$ 249,783	\$ 315,621	126.4%	\$ 1,495,889
28									
29 Additional Funding Sources									
30 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
31 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
32 Balance	\$ 326,976	\$ 242,871	\$ 84,105	34.6%	\$ 565,404	\$ 249,783	\$ 315,621	126.4%	\$ 1,495,889
Operating Income	\$ (281,253)	\$ (395,358)	\$ 114,105	28.9%	\$ (677,615)	\$ (1,026,676)	\$ 349,061	34.0%	\$ (619,381)
Net Income(Loss)	\$ 326,976	\$ 242,871	\$ 84,105	34.6%	\$ 565,404	\$ 249,783	\$ 315,621	126.4%	\$ 1,495,889
Earnings Before Interest, Depreciation & Amortization	\$ 640,530	\$ 551,719	\$ 88,811	16.1%	\$ 1,189,186	\$ 867,483	\$ 321,703	37.1%	\$ 2,025,886
Operating Ratio	124%	136%	-11%	-8.4%	130%	145%	-16%	-10.7%	130%
Operating Ratio - plus Tax & CFD	80%	86%	-6%	-7.1%	83%	93%	-10%	-10.5%	83%
Debt Service Coverage Ratio	154.38	86.96	6742%	1953%	115.06	44.68	7038%	-2569%	230.92



Actual Results For the Month Ended August 31, 2024

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 417,271	\$ 537,165	\$ 179,771	\$ -	\$ 2,118	\$ 1,136,326
3 Internal Revenue	4,080	7,248	2,400	-	-	13,728
4 Total Operating Revenue	\$ 421,352	\$ 544,413	\$ 182,171	\$ -	\$ 2,118	\$ 1,150,055
5						
6 Salaries and Wages	\$ (119,067)	\$ (83,494)	\$ (98,903)	\$ (14,806)	\$ (190,806)	\$ (507,077)
7 Employee Benefits	(46,005)	(29,648)	(32,436)	(6,460)	(112,925)	(227,474)
8 Outside Services/Contractual	(1,357)	(2,066)	(17,754)	(10,054)	(52,288)	(83,520)
9 Utilities	(15,858)	(49,729)	(13,540)	(608)	(11,737)	(91,472)
10 Other Operating Expenses	(29,738)	(34,968)	(20,318)	(27,714)	(45,161)	(157,899)
11 Internal Expense	(935)	(1,151)	(7,943)	(136)	(3,563)	(13,728)
12 Debt Service	-	(2,118)	-	-	-	(2,118)
13 Insurance	(7,655)	(7,655)	(7,655)	(5,142)	(8,476)	(36,583)
14 Depreciation	(103,893)	(117,592)	(71,200)	(15,301)	(3,450)	(311,436)
15 Total Operating Expense	(324,510)	(328,420)	(269,749)	(80,222)	(428,406)	(1,431,307)
16						
17 Operating Contribution	\$ 96,842	\$ 215,993	\$ (87,577)	\$ (80,222)	\$ (426,288)	\$ (281,252)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(25,550)	(24,130)	(9,205)	58,884	-	-
21 Allocation of General & Administrative	(143,690)	(122,359)	(98,385)	-	364,434	-
22 Operating Income(Loss)	\$ (72,398)	\$ 69,505	\$ (195,168)	\$ (21,338)	\$ (61,854)	\$ (281,252)
23						
24 Non-Operations						
25 Property Tax Revenue	\$ -	\$ 266,667	\$ 233,333	\$ 8,333	\$ 66,667	\$ 575,000
26 Community Facilities District (CFD 94-1)	-	-	58,095	-	-	58,095
27 Grant Revenue	-	-	-	-	-	-
28 Interest	-	-	-	-	42,709	42,709
29 Other Non-Op Revenue	-	149	-	-	7,706	7,855
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	(66,006)	-	(581)	-	(8,843)	(75,430)
32 Income(Loss)	\$ (138,404)	\$ 336,320	\$ 95,680	\$ (13,004)	\$ 46,384	\$ 326,976
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ (138,404)	\$ 336,320	\$ 95,680	\$ (13,004)	\$ 46,384	\$ 326,976
Earnings Before Interest, Depreciation & Amortization	\$ (34,511)	\$ 456,029	\$ 166,880	\$ 2,297	\$ 49,835	\$ 640,530
Operating Ratio	77%	60%	148%		20223%	Median
Operating Ratio - plus Tax & CFD	77%	40%	57%	963%	623%	54%



YTD For the Period Ended August 31, 2024

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 844,014	\$ 1,008,840	\$ 407,444	\$ -	\$ 5,430	\$ 2,265,728
3 Internal Revenue	8,160	14,717	7,400	-	-	30,277
4 Total Operating Revenue	\$ 852,174	\$ 1,023,557	\$ 414,844	\$ -	\$ 5,430	\$ 2,296,005
5						
6 Salaries and Wages	\$ (240,327)	\$ (175,007)	\$ (205,939)	\$ (29,739)	\$ (435,889)	\$ (1,086,901)
7 Employee Benefits	(116,524)	(82,114)	(93,258)	(15,780)	(177,986)	(485,662)
8 Outside Services/Contractual	(4,163)	(23,183)	(35,569)	(10,538)	(133,123)	(206,576)
9 Utilities	(35,728)	(87,329)	(30,222)	(1,365)	(21,385)	(176,030)
10 Other Operating Expenses	(55,327)	(76,460)	(48,211)	(40,991)	(70,238)	(291,226)
11 Internal Expense	(1,863)	(2,302)	(16,123)	(272)	(9,718)	(30,277)
12 Debt Service	-	(4,914)	-	-	-	(4,914)
13 Insurance	(15,310)	(15,310)	(15,310)	(10,284)	(16,952)	(73,166)
14 Depreciation	(203,781)	(235,183)	(142,400)	(30,603)	(6,901)	(618,868)
15 Total Operating Expense	(673,022)	(701,802)	(587,033)	(139,570)	(872,192)	(2,973,619)
16						
17 Operating Contribution	\$ 179,152	\$ 321,755	\$ (172,189)	\$ (139,570)	\$ (866,762)	\$ (677,615)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(55,181)	(52,113)	(19,881)	127,175	-	-
21 Allocation of General & Administrative	(322,232)	(307,516)	(249,850)	-	879,598	-
22 Operating Income(Loss)	\$ (198,261)	\$ (37,875)	\$ (441,920)	\$ (12,396)	\$ 12,836	\$ (677,615)
23						
24 Non-Operations						
25 Property Tax Revenue	\$ -	\$ 533,333	\$ 466,667	\$ 16,667	\$ 133,333	\$ 1,150,000
26 Community Facilities District (CFD 94-1)	-	-	116,190	-	-	116,190
27 Grant Revenue	-	-	-	-	-	-
28 Interest	-	-	-	-	49,862	49,862
29 Other Non-Op Revenue	-	149	-	-	13,953	14,101
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	(78,045)	-	8,088	-	(17,177)	(87,134)
32 Income(Loss)	\$ (276,306)	\$ 495,607	\$ 149,025	\$ 4,271	\$ 192,808	\$ 565,406
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ (276,306)	\$ 495,607	\$ 149,025	\$ 4,271	\$ 192,808	\$ 565,406
Earnings Before Interest, Depreciation & Amortization	\$ (72,525)	\$ 735,705	\$ 291,425	\$ 34,874	\$ 199,709	\$ 1,189,187
Operating Ratio	79%	69%	142%			Median
Operating Ratio - plus Tax & CFD	79%	45%	59%			54%



Wastewater Operations
Statement of Revenues and Expenses
For the Period Ended August 31, 2024

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 417,271	\$ 415,487	\$ 1,784	0.4%	\$ 844,014	\$ 830,974	\$ 13,040	1.6%	\$ 737,895
3 Internal Revenue	4,080	4,080	-	0.0%	8,160	8,160	-	0.0%	7,359
4 Total Operating Revenue	\$ 421,351	\$ 419,567	\$ 1,784	0.4%	\$ 852,174	\$ 839,134	\$ 13,040	1.6%	\$ 745,254
5									
6 Salaries and Wages	\$ (119,067)	\$ (116,737)	\$ (2,330)	-2.0%	\$ (240,327)	\$ (253,489)	\$ 13,162	5.2%	\$ (200,970)
7 Employee Benefits	(46,005)	(65,426)	19,421	29.7%	(116,524)	(135,782)	19,258	14.2%	(101,947)
8 Outside Services/Contractual	(1,357)	(24,742)	23,385	94.5%	(4,163)	(54,983)	50,820	92.4%	(9,511)
9 Utilities	(15,858)	(18,530)	2,672	14.4%	(35,728)	(38,260)	2,532	6.6%	(32,850)
10 Other Operating Expenses	(29,738)	(35,130)	5,392	15.3%	(55,327)	(70,750)	15,423	21.8%	(33,062)
11 Insurance	(7,655)	(7,771)	116	1.5%	(15,310)	(15,543)	233	1.5%	(12,434)
12 Internal Expense	(935)	(926)	(9)	-1.0%	(1,863)	(1,852)	(11)	-0.6%	(1,951)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(103,893)	(106,197)	2,304	2.2%	(203,781)	(212,394)	8,613	4.1%	(197,394)
15 Total Operating Expense	\$ (324,508)	\$ (375,459)	\$ 50,951	13.6%	\$ (673,023)	\$ (783,053)	\$ 110,030	14.1%	\$ (590,119)
16									
17 Operating Contribution	\$ 96,843	\$ 44,108	\$ 52,735	119.6%	\$ 179,151	\$ 56,081	\$ 123,070	219.5%	\$ 155,135
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(25,550)	(26,847)	1,297	4.8%	(55,181)	(55,181)	-	0.0%	(51,657)
21 Allocation of General & Administrative	(143,690)	(151,443)	7,753	5.1%	(322,232)	(378,753)	56,521	14.9%	-
22 Operating Income(Loss)	\$ (72,397)	\$ (134,182)	\$ 61,785	46.0%	\$ (198,262)	\$ (377,853)	\$ 179,591	47.5%	\$ 103,478
23									
24 Non-Operations									
25 Property Tax Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(66,006)	-	(66,006)	-100.0%	(78,045)	-	(78,045)	-100.0%	-
32 Income(Loss)	\$ (138,403)	\$ (134,182)	\$ (4,221)	-3.1%	\$ (276,307)	\$ (377,853)	\$ 101,546	26.9%	\$ 103,478
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (138,403)	\$ (134,182)	\$ (4,221)	-3.1%	\$ (276,307)	\$ (377,853)	\$ 101,546	26.9%	\$ 103,478
Earnings Before Interest, Depreciation & Amortization	\$ (34,510)	\$ (27,985)	\$ (6,525)	-23.3%	\$ (72,526)	\$ (165,459)	\$ 92,933	56.2%	\$ 300,872
Operating Ratio	77%	89%	-12%	-13.9%	79%	93%	-14%	-15.4%	79%
Operating Ratio - plus Tax & CFD	77%	89%	-12%	-13.9%	79%	93%	-14%	-15.4%	79%



**Statement of Revenues and Expenses
For the Period Ended August 31, 2024**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 537,165	\$ 487,612	\$ 49,553	10.2%	\$ 1,008,840	\$ 985,949	\$ 22,891	2.3%	\$ 835,584
3 Internal Revenue	7,248	5,157	2,091	40.5%	14,717	10,315	4,402	42.7%	12,084
4 Total Operating Revenue	\$ 544,413	\$ 492,769	\$ 51,644	10.5%	\$ 1,023,557	\$ 996,264	\$ 27,293	2.7%	\$ 847,668
5									
6 Salaries and Wages	\$ (83,494)	\$ (84,747)	\$ 1,253	1.5%	\$ (175,007)	\$ (187,097)	\$ 12,090	6.5%	\$ (190,196)
7 Employee Benefits	(29,648)	(46,743)	17,095	36.6%	(82,114)	(97,008)	14,894	15.4%	(95,678)
8 Outside Services/Contractual	(2,066)	(20,271)	18,205	89.8%	(23,183)	(36,464)	13,281	36.4%	(26,516)
9 Utilities	(49,729)	(40,500)	(9,229)	-22.8%	(87,329)	(83,710)	(3,619)	-4.3%	(56,085)
10 Other Operating Expenses	(34,968)	(55,023)	20,055	36.4%	(76,460)	(136,397)	59,937	43.9%	(121,559)
11 Insurance	(7,655)	(7,771)	116	1.5%	(15,310)	(15,543)	233	1.5%	(12,434)
12 Internal Expense	(1,151)	(1,151)	-	0.0%	(2,302)	(2,302)	-	0.0%	(3,245)
13 Debt Service	(2,118)	(2,793)	675	24.2%	(4,914)	(5,590)	676	12.1%	(6,478)
14 Depreciation	(117,592)	(106,599)	(10,993)	-10.3%	(235,183)	(213,198)	(21,985)	-10.3%	(190,691)
15 Total Operating Expense	\$ (328,421)	\$ (365,598)	\$ 37,177	10.2%	\$ (701,802)	\$ (777,309)	\$ 75,507	9.7%	\$ (702,882)
16									
17 Operating Contribution	\$ 215,992	\$ 127,171	\$ 88,821	69.8%	\$ 321,755	\$ 218,955	\$ 102,800	47.0%	\$ 144,786
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(24,130)	(25,355)	1,225	4.8%	(52,113)	(52,113)	-	0.0%	(48,580)
21 Allocation of General & Administrative	(122,359)	(143,393)	21,034	14.7%	(307,516)	(358,622)	51,106	14.3%	-
22 Operating Income(Loss)	\$ 69,503	\$ (41,577)	\$ 111,080	267.2%	\$ (37,874)	\$ (191,780)	\$ 153,906	80.3%	\$ 96,206
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 266,667	\$ 266,667	\$ -	0.0%	\$ 533,333	\$ 533,333	\$ -	0.0%	\$ 283,333
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	149	-	149	100.0%	149	-	149	100.0%	12,249
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
32 Income(Loss)	\$ 336,319	\$ 225,090	\$ 111,229	49.4%	\$ 495,608	\$ 341,553	\$ 154,055	45.1%	\$ 391,788
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 336,319	\$ 225,090	\$ 111,229	49.4%	\$ 495,608	\$ 341,553	\$ 154,055	45.1%	\$ 391,788
Earnings Before Interest, Depreciation & Amortization	\$ 456,029	\$ 334,482	\$ 121,547	36.3%	\$ 735,705	\$ 560,341	\$ 175,364	31.3%	\$ 588,957
Operating Ratio	60%	74%	-14%	-18.7%	69%	78%	-9%	-12.1%	83%
Operating Ratio - plus Tax & CFD	40%	48%	-8%	-15.9%	45%	51%	-6%	-11.3%	62%



**Recreation & Parks Operations
Statement of Revenues and Expenses
For the Period Ended August 31, 2024**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 179,771	\$ 182,193	\$ (2,422)	-1.3%	\$ 407,444	\$ 427,468	\$ (20,024)	-4.7%	\$ 452,761
3 Internal Revenue	2,400	7,450	(5,050)	-67.8%	7,400	10,800	(3,400)	-31.5%	8,901
4 Total Operating Revenue	\$ 182,171	\$ 189,643	\$ (7,472)	-3.9%	\$ 414,844	\$ 438,268	\$ (23,424)	-5.3%	\$ 461,662
5									
6 Salaries and Wages	\$ (98,903)	\$ (91,239)	\$ (7,664)	-8.4%	\$ (205,939)	\$ (201,734)	\$ (4,205)	-2.1%	\$ (202,921)
7 Employee Benefits	(32,436)	(47,699)	15,263	32.0%	(93,258)	(98,993)	5,735	5.8%	(97,797)
8 Outside Services/Contractual	(17,754)	(25,950)	8,196	31.6%	(35,569)	(44,420)	8,851	19.9%	(34,854)
9 Utilities	(13,540)	(8,328)	(5,212)	-62.6%	(30,222)	(27,917)	(2,305)	-8.3%	(22,167)
10 Other Operating Expenses	(20,318)	(35,325)	15,007	42.5%	(48,211)	(63,080)	14,869	23.6%	(33,537)
11 Insurance	(7,655)	(7,771)	116	1.5%	(15,310)	(15,543)	233	1.5%	(12,599)
12 Internal Expense	(7,943)	(5,875)	(2,068)	-35.2%	(16,123)	(11,751)	(4,372)	-37.2%	(12,863)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(71,200)	(69,436)	(1,764)	-2.5%	(142,400)	(138,872)	(3,528)	-2.5%	(110,319)
15 Total Operating Expense	\$ (269,749)	\$ (291,623)	\$ 21,874	7.5%	\$ (587,032)	\$ (602,310)	\$ 15,278	2.5%	\$ (527,057)
16									
17 Operating Contribution	\$ (87,578)	\$ (101,980)	\$ 14,402	14.1%	\$ (172,188)	\$ (164,042)	\$ (8,146)	-5.0%	\$ (65,395)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(9,205)	(9,673)	468	4.8%	(19,881)	(19,881)	-	0.0%	(18,309)
21 Allocation of General & Administrative	(98,385)	(114,244)	15,859	13.9%	(249,850)	(285,720)	35,870	12.6%	-
22 Operating Income(Loss)	\$ (195,168)	\$ (225,897)	\$ 30,729	13.6%	\$ (441,919)	\$ (469,643)	\$ 27,724	5.9%	\$ (83,704)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 233,333	\$ 233,333	\$ -	0.0%	\$ 466,667	\$ 466,667	\$ -	0.0%	\$ 441,667
26 Community Facilities District (CFD 94-1)	58,095	56,908	1,187	2.1%	116,190	113,817	2,373	2.1%	113,928
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	949,330
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(581)	-	(581)	-100.0%	8,088	-	8,088	100.0%	(1,139)
32 Income(Loss)	\$ 95,679	\$ 64,344	\$ 31,335	48.7%	\$ 149,026	\$ 110,841	\$ 38,185	34.5%	\$ 1,420,082
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 95,679	\$ 64,344	\$ 31,335	48.7%	\$ 149,026	\$ 110,841	\$ 38,185	34.5%	\$ 1,420,082
Earnings Before Interest, Depreciation & Amortization	\$ 166,879	\$ 133,780	\$ 33,099	24.7%	\$ 291,426	\$ 249,713	\$ 41,713	16.7%	\$ 1,530,401
Operating Ratio	148%	154%	-6%	-3.7%	142%	137%	4%	3.0%	114%
Operating Ratio - plus Tax & CFD	57%	61%	-4%	-6.3%	59%	59%	0%	-0.5%	52%



Division
Department

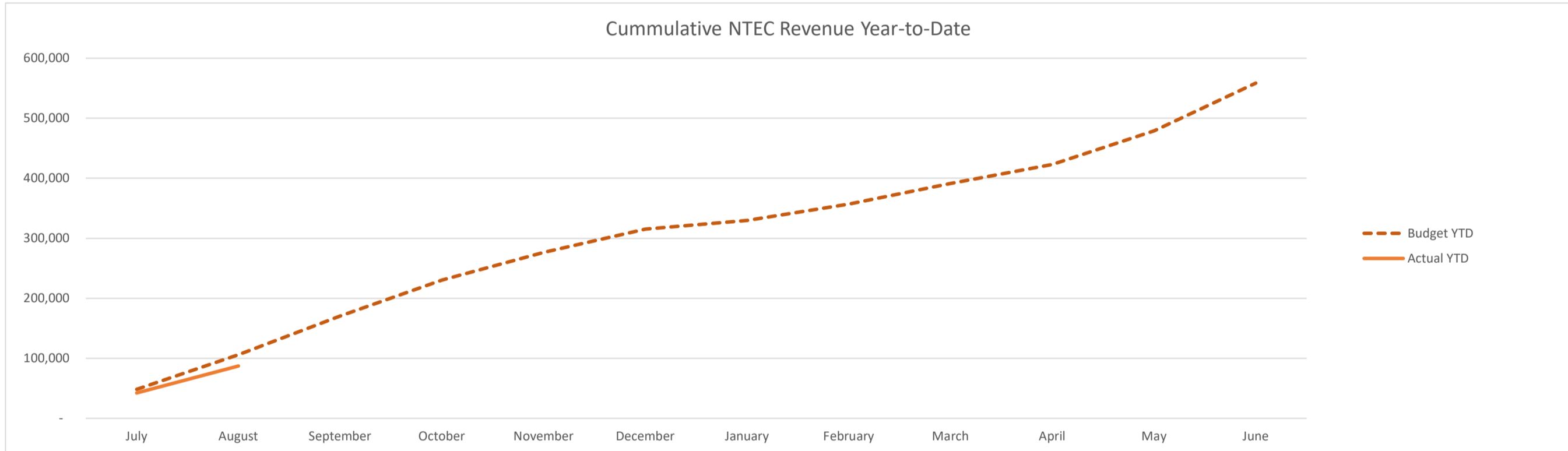
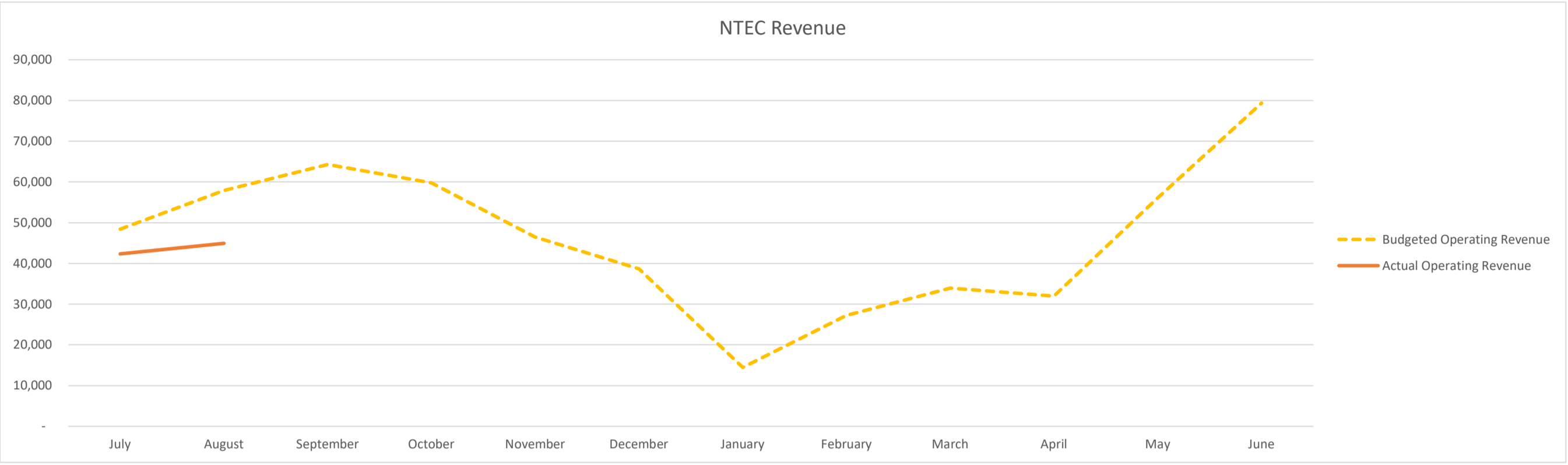
51-5100
Recreation & Parks
Event Center Operations

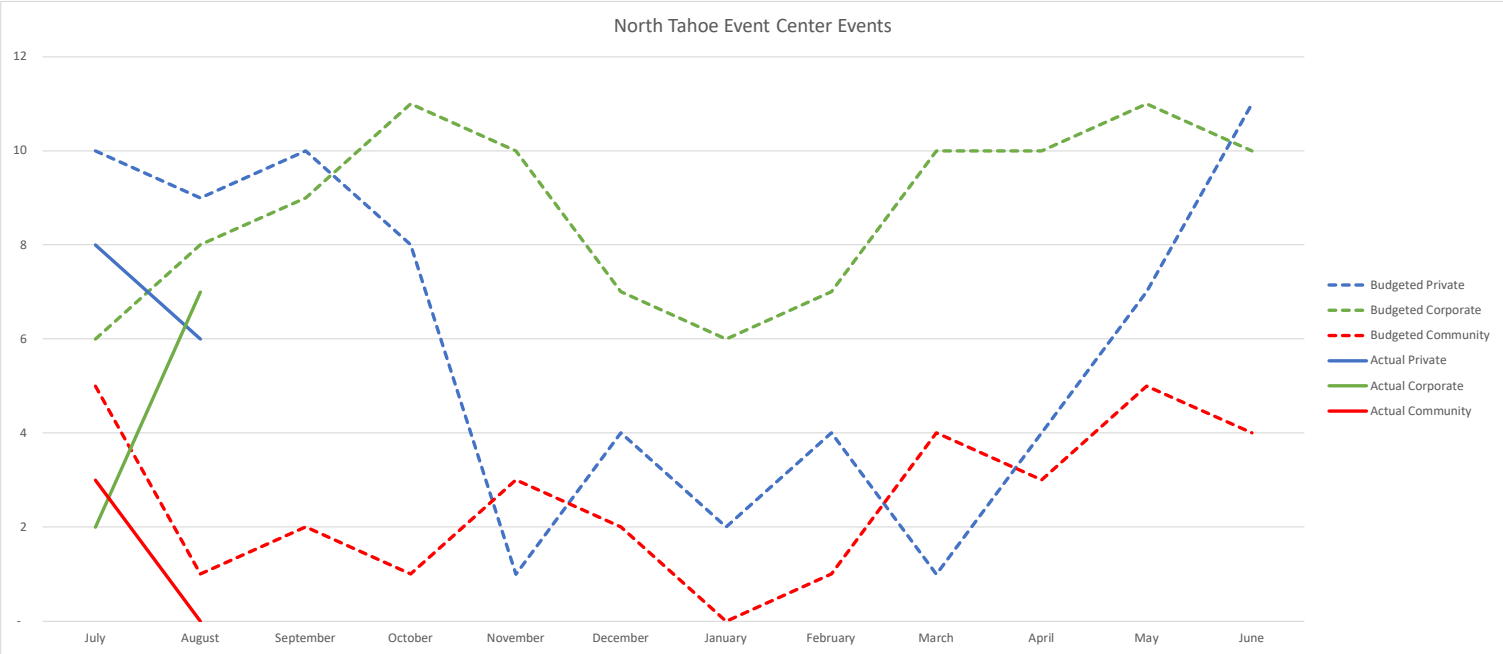
Statement of Revenues and Expenses
For the Period Ended August 31, 2024

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 42,097	\$ 50,443	\$ (8,346)	-16.5%	\$ 79,437	\$ 95,468	\$ (16,031)	-16.8%	\$ 97,933
3 Internal Revenue	2,400	7,450	(5,050)	-67.8%	7,400	10,800	(3,400)	-31.5%	8,901
4 Total Operating Revenue	\$ 44,497	\$ 57,893	\$ (13,396)	-23.1%	\$ 86,837	\$ 106,268	\$ (19,431)	-18.3%	\$ 106,834
5									
6 Salaries and Wages	\$ (26,857)	\$ (29,131)	\$ 2,274	7.8%	\$ (58,293)	\$ (64,294)	\$ 6,001	9.3%	\$ (68,831)
7 Employee Benefits	(9,989)	(16,417)	6,428	39.2%	(27,390)	(34,071)	6,681	19.6%	(32,249)
8 Outside Services/Contractual	(207)	(450)	243	54.0%	(535)	(1,170)	635	54.3%	(645)
9 Utilities	(5,994)	(3,924)	(2,070)	-52.8%	(15,297)	(13,028)	(2,269)	-17.4%	(12,120)
10 Other Operating Expenses	(3,497)	(13,425)	9,928	74.0%	(28,009)	(20,120)	(7,889)	-39.2%	(17,947)
11 Insurance	-	-	-	0.0%	-	-	-	0.0%	-
12 Internal Expense	(1,863)	(1,845)	(18)	-1.0%	(3,720)	(3,691)	(29)	-0.8%	(3,522)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
15 Total Operating Expense	\$ (48,407)	\$ (65,192)	\$ 16,785	25.7%	\$ (133,244)	\$ (136,374)	\$ 3,130	2.3%	\$ (135,314)
16									
17 Operating Contribution	\$ (3,910)	\$ (7,299)	\$ 3,389	46.4%	\$ (46,407)	\$ (30,106)	\$ (16,301)	-54.1%	\$ (28,480)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ (3,910)	\$ (7,299)	\$ 3,389	46.4%	\$ (46,407)	\$ (30,106)	\$ (16,301)	-54.1%	\$ (28,480)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
32 Income(Loss)	\$ (3,910)	\$ (7,299)	\$ 3,389	46.4%	\$ (46,407)	\$ (30,106)	\$ (16,301)	-54.1%	\$ (28,480)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (3,910)	\$ (7,299)	\$ 3,389	46.4%	\$ (46,407)	\$ (30,106)	\$ (16,301)	-54.1%	\$ (28,480)

North Tahoe Event Center FY 2024-25

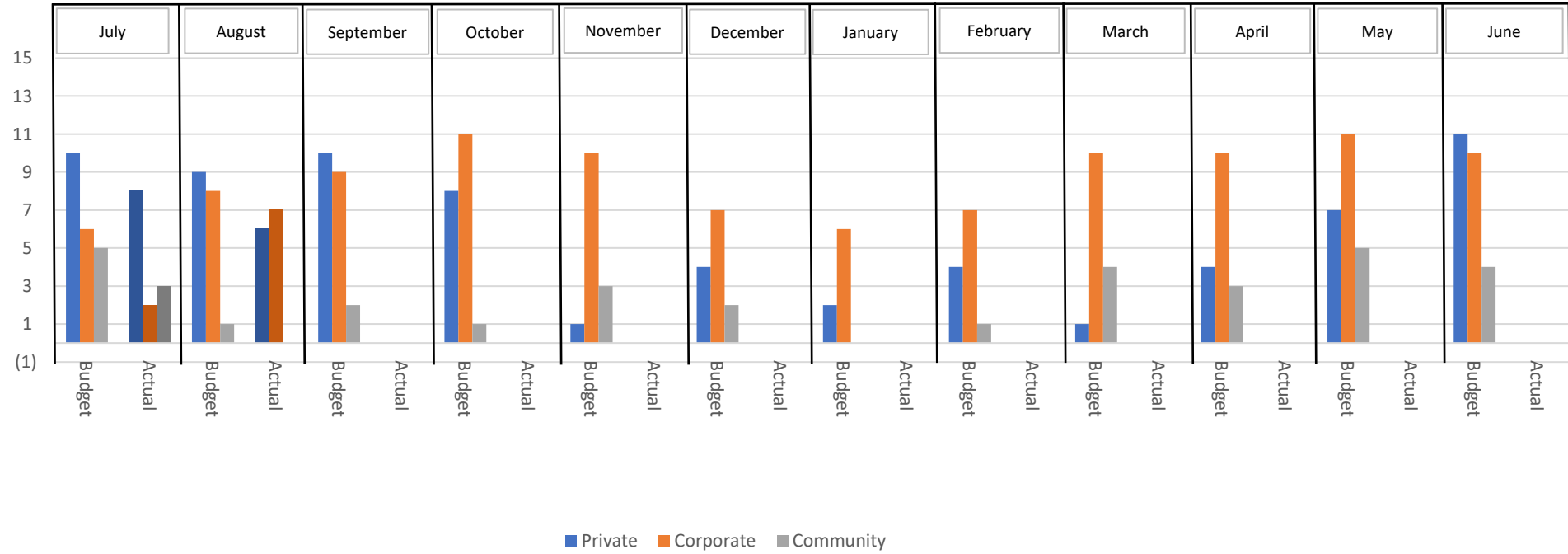
	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue													
Private	31,555	34,935	38,871	31,341	14,558	16,942	2,302	13,316	7,288	9,631	22,603	42,161	265,503
Corporate	6,970	15,902	11,907	23,206	27,004	17,948	11,262	10,348	20,189	14,804	22,789	22,774	205,103
Community	3,150	1,106	2,213	1,106	2,656	1,771	-	885	3,542	2,656	4,427	4,426	27,938
Budgeted Total Room Rent	41,675	51,943	52,991	55,653	44,218	36,661	13,564	24,549	31,019	27,091	49,819	69,361	498,544
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	6,700	5,950	11,300	4,100	2,200	2,050	900	2,700	2,950	4,850	6,300	10,000	60,000
Budgeted Operating Revenue	48,375	57,893	64,291	59,753	46,418	38,711	14,464	27,249	33,969	31,941	56,119	79,361	558,544
Private	29,585	22,435	-	-	-	-	-	-	-	-	-	-	52,020
Corporate	5,000	8,618	-	-	-	-	-	-	-	-	-	-	13,618
Community	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual Total Room Rent	34,585	31,053	-	-	-	-	-	-	-	-	-	-	65,638
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	7,754	13,876	-	-	-	-	-	-	-	-	-	-	21,630
Actual Operating Revenue	42,339	44,929	-	-	-	-	-	-	-	-	-	-	87,268
Variance to Budget	(6,036)	(12,964)	(64,291)	(59,753)	(46,418)	(38,711)	(14,464)	(27,249)	(33,969)	(31,941)	(56,119)	(79,361)	(471,276)
# Events													
Budgeted Private	10	9	10	8	1	4	2	4	1	4	7	11	71
Budgeted Corporate	6	8	9	11	10	7	6	7	10	10	11	10	105
Budgeted Community	5	1	2	1	3	2	-	1	4	3	5	4	31
	21	18	21	20	14	13	8	12	15	17	23	25	207
Actual Private	8	6	-	-	-	-	-	-	-	-	-	-	14
Actual Corporate	2	7	-	-	-	-	-	-	-	-	-	-	9
Actual Community	3	-	-	-	-	-	-	-	-	-	-	-	3
	13	13	-	-	-	-	-	-	-	-	-	-	26





* Program & Recreation events reporting to be forthcoming

NTEC Number of Events





**Fleet & Equipment Support
Statement of Revenues and Expenses
For the Period Ended August 31, 2024**

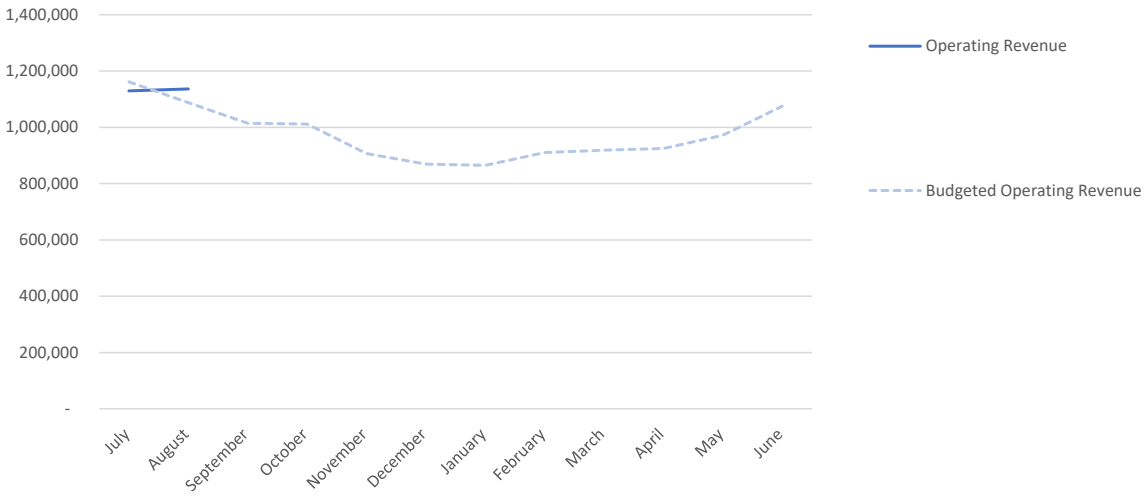
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
5									
6 Salaries and Wages	\$ (14,806)	\$ (12,772)	\$ (2,034)	-15.9%	\$ (29,739)	\$ (27,322)	\$ (2,417)	-8.8%	\$ (22,530)
7 Employee Benefits	(6,460)	(7,921)	1,461	18.4%	(15,780)	(16,439)	659	4.0%	(12,478)
8 Outside Services/Contractual	(10,054)	(2,500)	(7,554)	-302.2%	(10,538)	(2,600)	(7,938)	-305.3%	(150)
9 Utilities	(608)	(900)	292	32.4%	(1,365)	(1,800)	435	24.2%	(1,290)
10 Other Operating Expenses	(27,714)	(13,650)	(14,064)	-103.0%	(40,991)	(30,750)	(10,241)	-33.3%	(26,997)
11 Insurance	(5,142)	(4,676)	(466)	-10.0%	(10,284)	(9,352)	(932)	-10.0%	(10,872)
12 Internal Expense	(136)	(140)	4	2.9%	(272)	(280)	8	2.9%	(288)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(15,301)	(19,316)	4,015	20.8%	(30,603)	(38,632)	8,029	20.8%	(18,731)
15 Total Operating Expense	\$ (80,221)	\$ (61,875)	\$ (18,346)	-29.7%	\$ (139,572)	\$ (127,175)	\$ (12,397)	-9.7%	\$ (93,336)
16									
17 Operating Contribution	\$ (80,221)	\$ (61,875)	\$ (18,346)	-29.7%	\$ (139,572)	\$ (127,175)	\$ (12,397)	-9.7%	\$ (93,336)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	58,884	61,875	(2,991)	-4.8%	127,175	127,175	-	0.0%	118,546
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ (21,337)	\$ -	\$ (21,337)	-100.0%	\$ (12,397)	\$ -	\$ (12,397)	-100.0%	\$ 25,210
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 8,333	\$ 8,333	\$ -	0.0%	\$ 16,667	\$ 16,667	\$ -	0.0%	\$ 70,833
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
32 Income(Loss)	\$ (13,004)	\$ 8,333	\$ (21,337)	-256.1%	\$ 4,270	\$ 16,667	\$ (12,397)	-74.4%	\$ 96,043
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (13,004)	\$ 8,333	\$ (21,337)	-256.1%	\$ 4,270	\$ 16,667	\$ (12,397)	-74.4%	\$ 96,043
Earnings Before Interest, Depreciation & Amortization	\$ 2,297	\$ 27,649	\$ (25,352)	-91.7%	\$ 34,873	\$ 55,299	\$ (20,426)	-36.9%	\$ 114,774



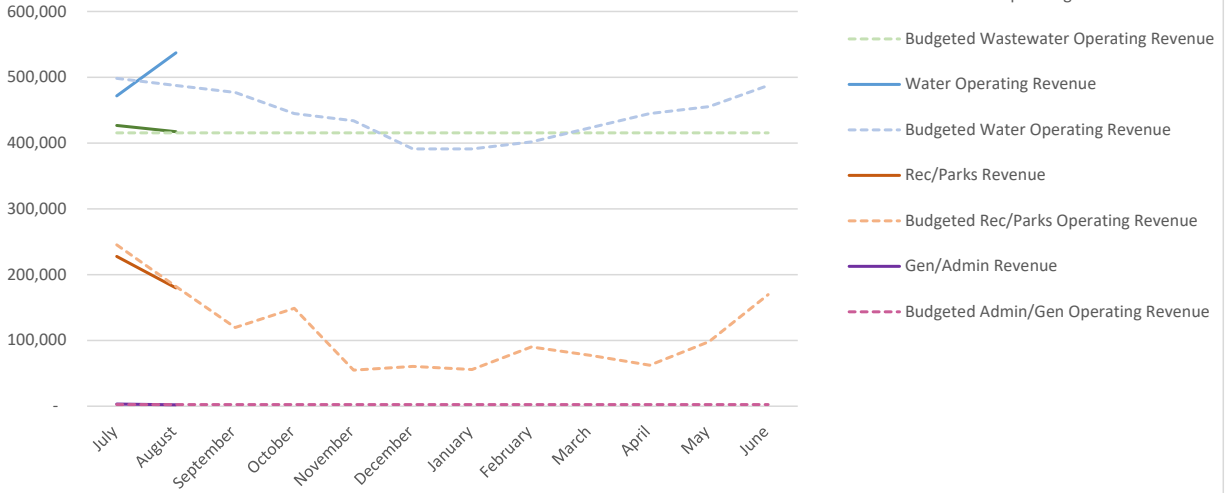
**General & Administrative Support
Statement of Revenues and Expenses
For the Period Ended August 31, 2024**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 2,118	\$ 2,500	\$ (382)	-15.3%	\$ 5,430	\$ 5,000	\$ 430	8.6%	\$ 19,032
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ 2,118	\$ 2,500	\$ (382)	-15.3%	\$ 5,430	\$ 5,000	\$ 430	8.6%	\$ 19,032
5									
6 Salaries and Wages	\$ (190,806)	\$ (190,168)	\$ (638)	-0.3%	\$ (435,889)	\$ (456,411)	\$ 20,522	4.5%	\$ (415,848)
7 Employee Benefits	(112,925)	(84,177)	(28,748)	-34.2%	(177,986)	(163,623)	(14,363)	-8.8%	(139,624)
8 Outside Services/Contractual	(52,288)	(54,160)	1,872	3.5%	(133,123)	(198,183)	65,060	32.8%	(124,314)
9 Utilities	(11,737)	(8,997)	(2,740)	-30.5%	(21,385)	(21,064)	(321)	-1.5%	(18,809)
10 Other Operating Expenses	(45,161)	(46,155)	994	2.2%	(70,238)	(137,066)	66,828	48.8%	(50,580)
11 Insurance	(8,476)	(8,521)	45	0.5%	(16,952)	(17,043)	91	0.5%	(14,050)
12 Internal Expense	(3,563)	(8,595)	5,032	58.5%	(9,718)	(13,090)	3,372	25.8%	(9,997)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(3,450)	(4,507)	1,057	23.5%	(6,901)	(9,014)	2,113	23.4%	(6,385)
15 Total Operating Expense	\$ (428,406)	\$ (405,280)	\$ (23,126)	-5.7%	\$ (872,192)	\$ (1,015,494)	\$ 143,302	14.1%	\$ (779,607)
16									
17 Operating Contribution	\$ (426,288)	\$ (402,780)	\$ (23,508)	-5.8%	\$ (866,762)	\$ (1,010,494)	\$ 143,732	14.2%	\$ (760,575)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21 Allocation of General & Administrative	364,434	409,080	(44,646)	-10.9%	879,598	1,023,094	(143,496)	-14.0%	-
22 Operating Income(Loss)	\$ (61,854)	\$ 6,300	\$ (68,154)	-1081.8%	\$ 12,836	\$ 12,600	\$ 236	1.9%	\$ (760,575)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 66,667	\$ 66,667	\$ -	0.0%	\$ 133,333	\$ 133,333	\$ -	0.0%	\$ 254,167
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	42,709	8,333	34,376	412.5%	49,862	16,667	33,195	199.2%	7,569
29 Other Non-Op Revenue	7,706	6,321	1,385	21.9%	13,953	12,642	1,311	10.4%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(8,843)	(8,333)	(510)	-6.1%	(17,177)	(16,667)	(510)	-3.1%	(16,667)
32 Income(Loss)	\$ 46,385	\$ 79,288	\$ (32,903)	-41.5%	\$ 192,807	\$ 158,575	\$ 34,232	21.6%	\$ (515,506)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 46,385	\$ 79,288	\$ (32,903)	-41.5%	\$ 192,807	\$ 158,575	\$ 34,232	21.6%	\$ (515,506)
Earnings Before Interest, Depreciation & Amortization	\$ 49,835	\$ 83,795	\$ (33,960)	-40.5%	\$ 199,708	\$ 167,589	\$ 32,119	19.2%	\$ (509,121)

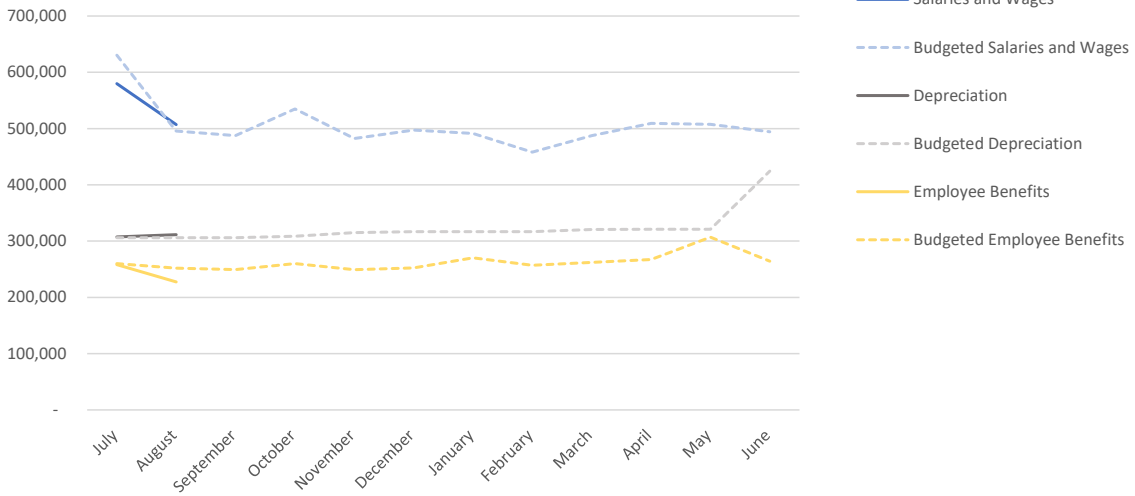
Operating Revenues Year to Date

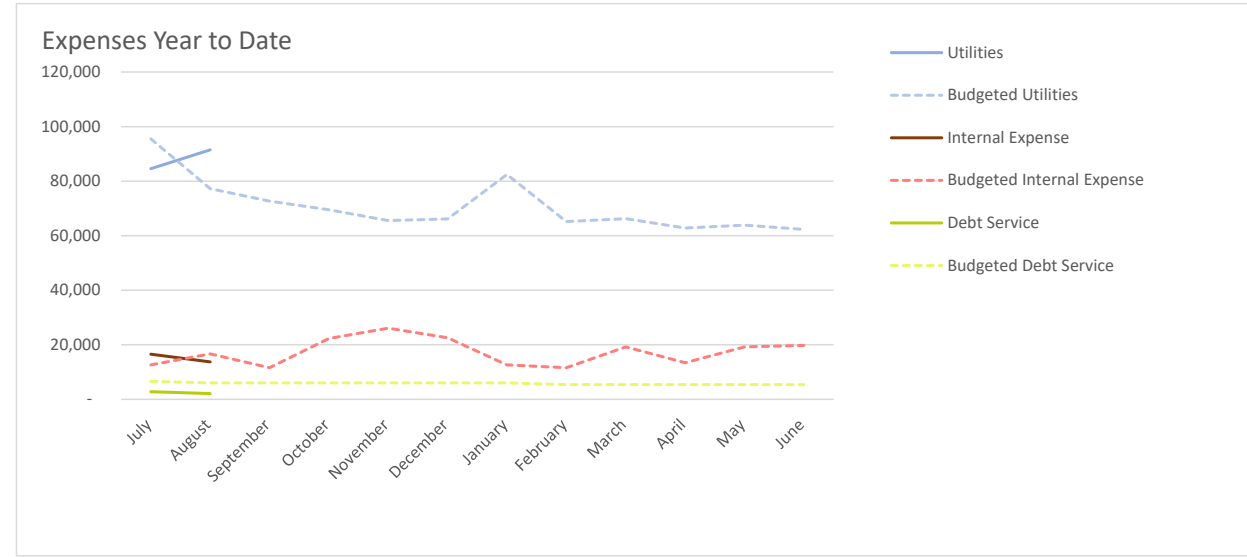
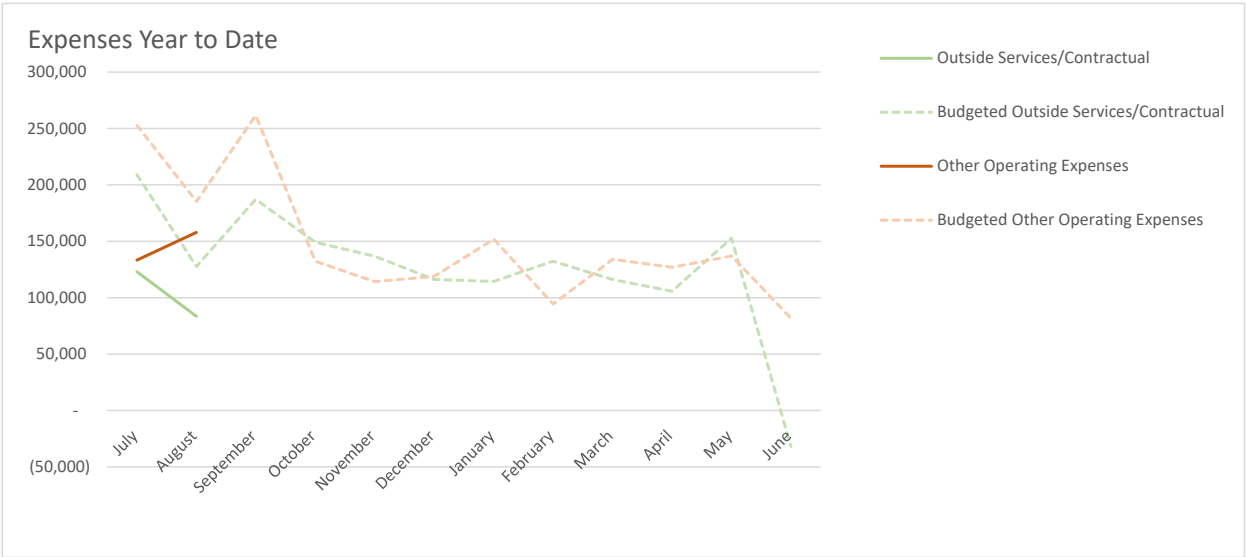


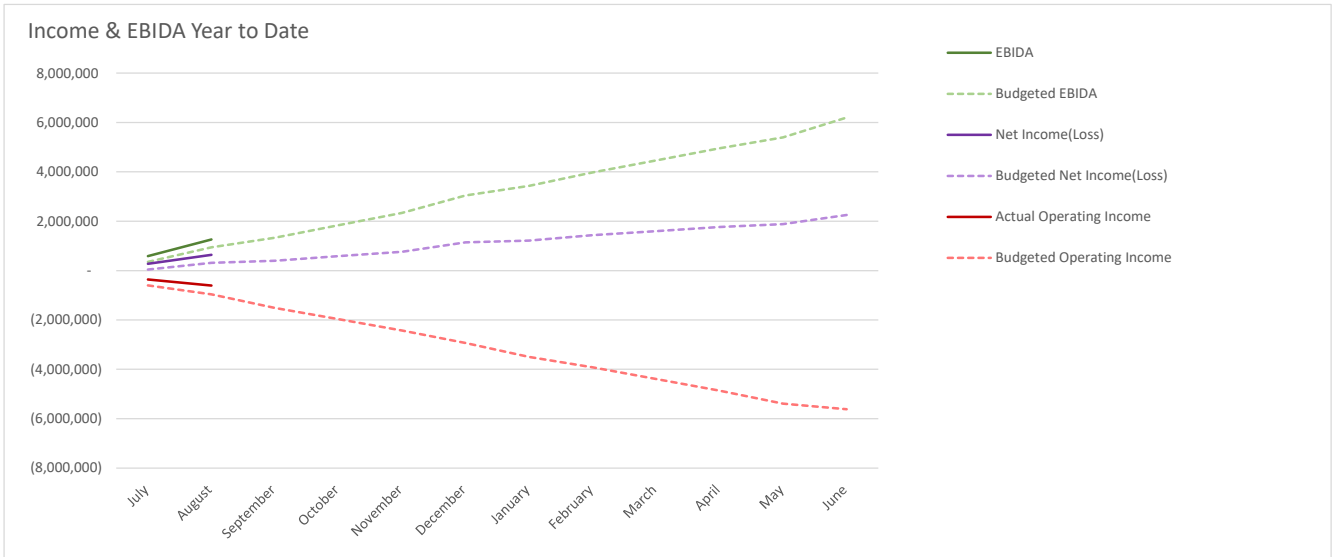
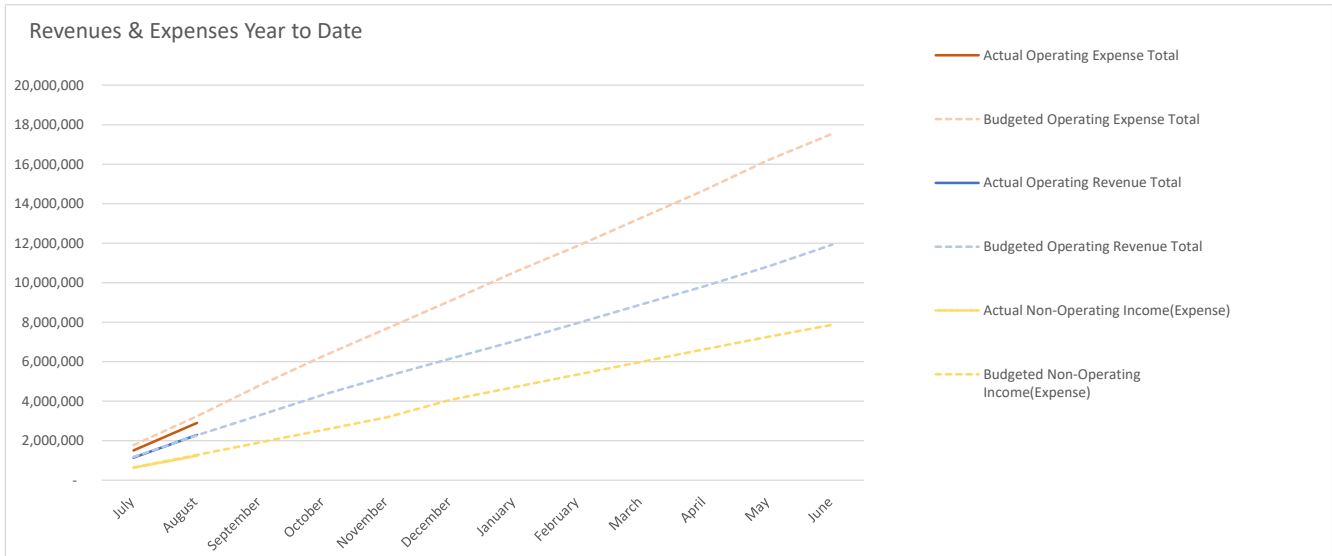
Enterprise Operating Revenues Year to Date



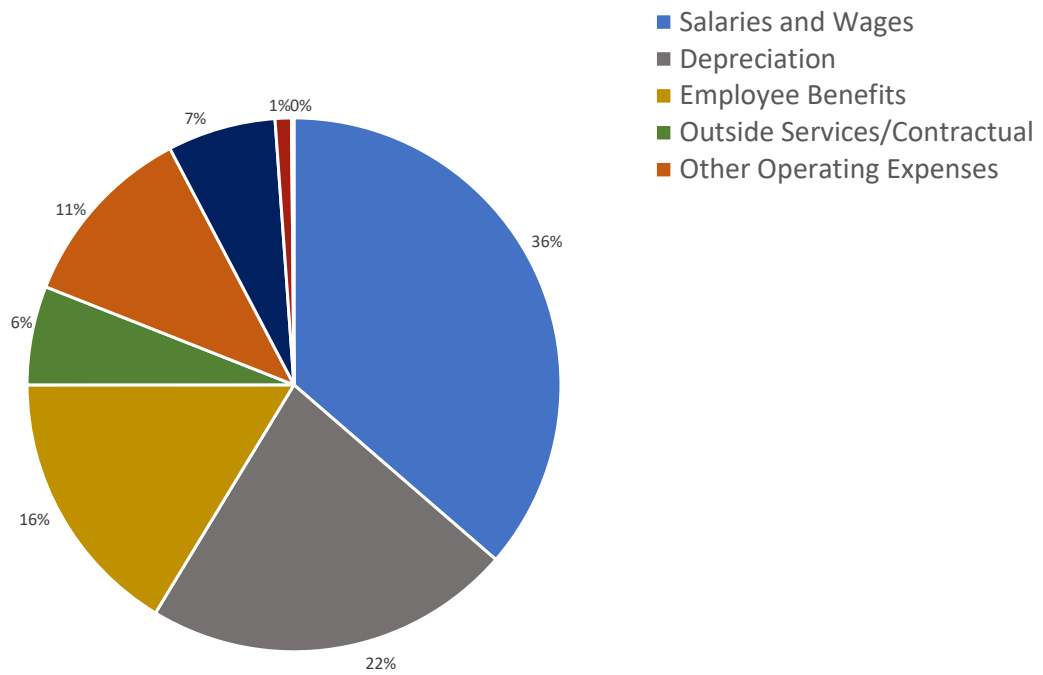
Expenses Year to Date



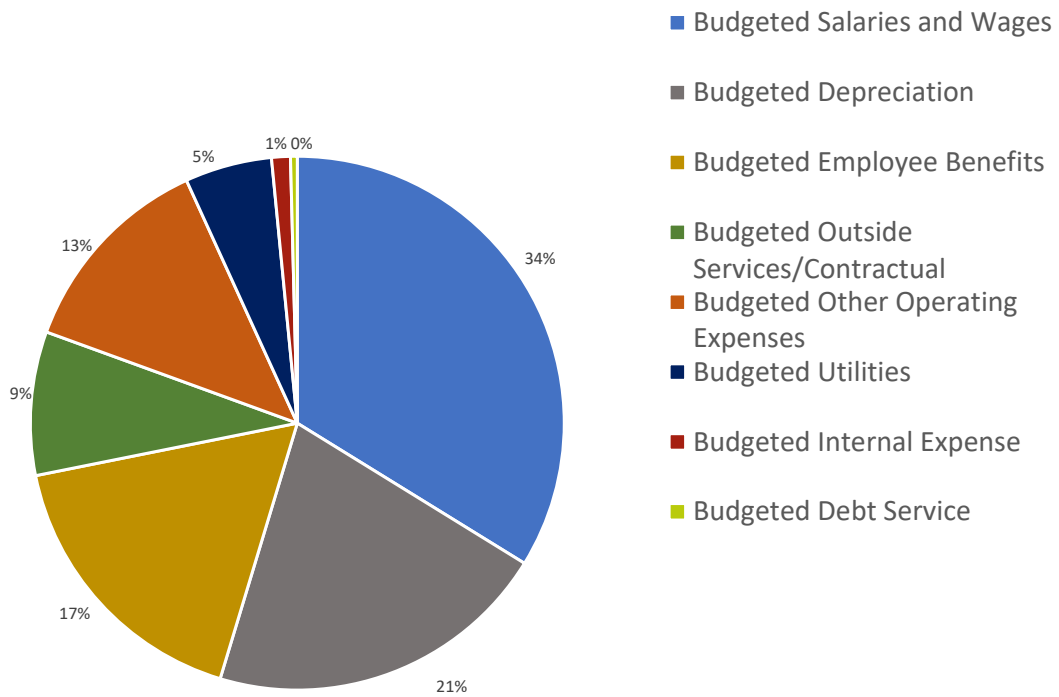




Actual August



Budgeted August



Capital Outlay

Projects In Process

For the Period Ended August 31, 2024

Project Number	Project Description	2025 Adopted Budget	Prior Year Open Project Rollforward	Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Complete G = Grant Funded	Grant Amount	Grant Funding
						Actual	Encumbered	(Over) Under Budget				
Administration & Base												
2501-0000	Base Administration Building Improvements	\$ 25,000	\$ -	\$ -	25,000	\$ 936	\$ -	\$ 24,064				
2151-0000	Master Plan: Corporation Yard Layout *	-	184,683	-	184,683	27,706	72,384	84,593				
2415-0000	Server and Network Equipment Replacement*	-	24,255	-	24,255	4,965	2,045	17,245				
2515-0000	Server and Network Equipment Replacement	50,000	-	-	50,000	-	-	50,000				
2403-0000	Administration Building Roof Improvements **	-	17,012	-	17,012	2,648	25,820	(11,456)				
2405-0000	Base Facility Detention Pond Fencing*	-	15,686	-	15,686	31,129	-	(15,443)	(15,443)	C		
2503-0000	Administration Building Roof Improvements	250,000	-	-	250,000	-	-	250,000				
2505-0000	Base Area Site Improvements	10,000	-	-	10,000	117	-	9,883				
2502-0000	Accounting Department Furniture	20,000	-	-	20,000	-	-	20,000				
Total Administration Purchases		\$ 355,000	\$ 241,636	\$ -	\$ 596,636	\$ 67,501	\$ 100,249	\$ 428,886	\$ (15,443)		\$ -	
Fleet												
2430-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra (qty 4 left to deliver)*	\$ -	\$ 320,711	\$ -	\$ 320,711	\$ -	\$ 245,780	\$ 74,931				
2520-0000	Portable Water Pump	60,000	-	-	60,000	-	-	60,000				
2521-0000	Compact Loader	180,000	-	-	180,000	-	-	180,000				
2522-0000	MultiHog Attachments	15,000	-	-	15,000	11,610	-	3,390				
Total Fleet Purchases		\$ 255,000	\$ 320,711	\$ -	\$ 575,711	\$ 11,610	\$ 245,780	\$ 318,321	\$ -		\$ -	
Wastewater												
2244-0000	Packaged Satellite Sewer Pump Station Improvements Project S-1, S-2, N-2, D-2, D-5, S-3*	\$ -	\$ 36,033	\$ -	\$ 36,033	\$ 49,312	-	(13,279)	(13,279)	C		
2540-0000	Lower Lateral CIPP Rehabilitation	70,000	-	-	70,000	617	-	69,383				
2441-0000	Sewer Force Main Improvements*	-	25,000	-	25,000	-	12,916	12,084				
2541-0000	Sewer Force Main Improvements	70,000	-	-	70,000	-	-	70,000				
2542-0000	Lower Lateral Replacement	70,000	-	-	70,000	-	-	70,000				
2543-0000	Sewer Collection System Improvements	70,000	-	-	70,000	-	-	70,000				
	Sewage Export System Inspection/Analysis											
2445-0000	Pre-design/Construction **	100,000	143,562	-	243,562	1,865	-	241,697				
2446-0000	Satellite PS Rehabilitation Design*	-	81,132	-	81,132	30,239	48,840	2,053				
2549-0000	SCADA Infrastructure Improvements	25,000	-	-	25,000	-	7,995	17,005				
2552-0000	Sewage Pump Station Improvements	60,000	-	-	60,000	-	-	60,000				
2550-0021	Pavement Maintenance - Slurry Seal - Wastewater	20,500	-	-	20,500	3,734	8,345	8,422				
2547-0000	Satellite PS Improvements Project - 3 Stations Phase 1	100,000	-	-	100,000	-	-	100,000				
2548-0000	State Route 28 Adjust Structures - Wastewater	65,000	-	-	65,000	-	-	65,000				
Total Wastewater Purchases		\$ 650,500	\$ 285,727	\$ -	\$ 936,227	\$ 85,767	\$ 78,096	\$ 772,364	\$ (13,279)		\$ -	

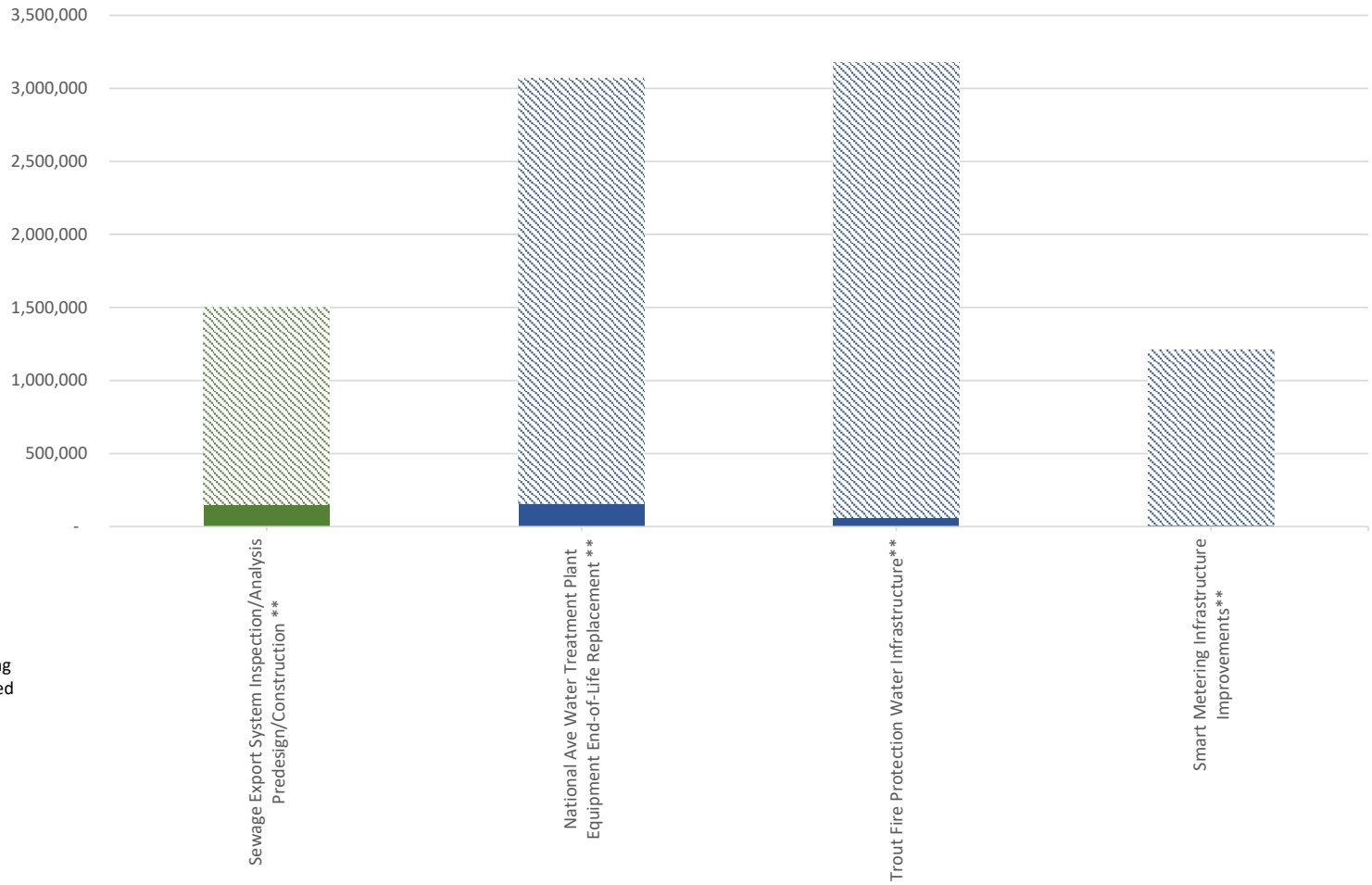
Capital Outlay

Projects In Process

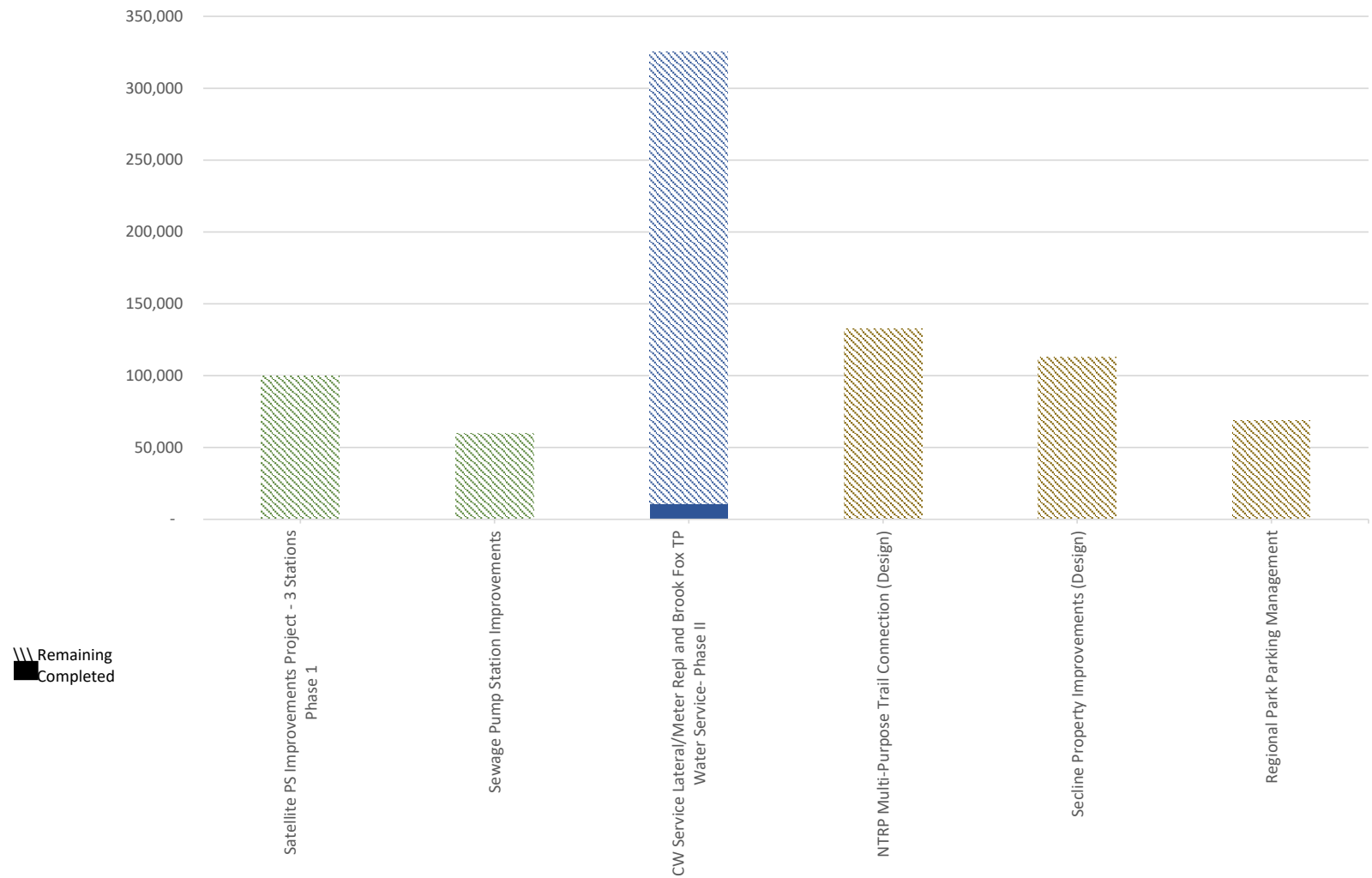
For the Period Ended August 31, 2024

Project Number	Project Description	2025 Adopted Budget	Prior Year Open Project Rollforward	Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Complete G = Grant Funded	Grant Amount	Grant Funding
						Actual	Encumbered	(Over) Under Budget				
Water												
2361-0000	Brockway Drinking Water and Fire Protection Infrastructure* National Ave Water Treatment Plant Equipment End-of-Life	\$ 2,600,000	\$ 192,426	\$ -	\$ 2,792,426	\$ 15,753	\$ 2,197,850	\$ 578,823		G	743,568	27%
2464-0000	Replacement **	125,000	141,986	-	266,986	4,902	230,077	32,007				
2465-0000	Trout Fire Protection Water Infrastructure**	25,000	-	-	25,000	10,758	-	14,242				
2570-0000	Water PS Mechanical and Electrical Improvements	70,000	-	-	70,000	3,862	21,234	44,904				
2571-0000	Water Facility Improvements	70,000	-	-	70,000	-	-	70,000				
2550-0031	Pavement Maintenance - Slurry Seal - Water	25,000	-	-	25,000	1,904	2,025	21,071				
2562-0000	Smart Metering Infrastructure Improvements**	60,000	-	-	60,000	8,252	16,104	35,644				
2472-0000	Carnelian Woods Booster Station 2 Pump* CW Service Lateral/Meter Repl and Brook Fox TP Water Service- Phase II	-	(7,851)	-	(7,851)	25,740	9,765	(43,356)				
2560-0000		325,000	-	-	325,000	10,780	298,251	15,969				
Total Water Purchases		\$ 3,300,000	\$ 326,561	\$ -	\$ 3,626,561	\$ 81,951	\$ 2,775,306	\$ 769,304	\$ -		\$ 743,568	
Recreation and Parks												
2481-0000	Joint Needs Analysis - NTPUD/TCPUD Phase III *	\$ -	\$ 58,037	\$ -	\$ 58,037	\$ 1,424	\$ 3,178	\$ 53,435		#		
2040-PLC	Wayfinding and Destination Signage Project	140,000	-	-	140,000	-	16,897	123,103		G	69,894	50%
2284-0000	NTEC Architectural Planning Study *	-	21,986	-	21,986	-	-	21,986				
2486-0000	Pickleball Plaza Improvements *	300,000	(17,103)	-	282,897	-	4,478	278,419				
2192-0000	NTEC Emergency Generator *	160,000	228,068	-	388,068	14,047	382,107	(8,086)		G	154,379	40%
2590-0000	NTEC - Furnishings, Fixtures and Building Improvements	50,000	-	-	50,000	1,054	-	48,946				
2482-0000	Park Facility Improvements*	-	(40,243)	-	(40,243)	5,375	-	(45,618)	(45,618)	C		
2582-0000	Park Facility Improvements	80,000	-	-	80,000	11,886	-	68,114				
2550-0043	Pavement Maintenance - Slurry Seal - Parks	60,000	-	-	60,000	3,606	23,207	33,188				
2484-0000	NTRP Multi-Purpose Trail Connection (Design)	150,000	-	-	150,000	17,652	105,858	26,490		G	83,349	56%
2580-0000	Secline Property Improvements (Design)	120,000	-	-	120,000	7,009	292,375	(179,384)				
2581-0000	Regional Park Parking Management	70,000	-	-	70,000	1,233	44,525	24,242				
2591-0000	NTEC - Bathroom Remodel (Design)	50,000	-	-	50,000	-	-	50,000				
Total Recreation and Parks Purchases		\$ 1,180,000	\$ 250,745	\$ -	\$ 1,430,745	\$ 63,286	\$ 872,625	\$ 494,834	\$ (45,618)		\$ 307,621	
* Project carry-over from Prior Year												
** Multi-year encumbrance - on 5 year CIP												
# Non-grant cost reimbursement												
Administration & Base		\$ 355,000	\$ 241,636	\$ -	\$ 596,636	\$ 67,501	\$ 100,249	\$ 428,886	\$ (15,443)		\$ -	
Fleet		255,000	320,711	-	575,711	11,610	245,780	318,321	-		-	
Wastewater		650,500	285,727	-	936,227	85,767	78,096	772,364	(13,279)		-	
Water		3,300,000	326,561	-	3,626,561	81,951	2,775,306	769,304	-		743,568	
Recreation and Parks		1,180,000	250,745	-	1,430,745	63,286	872,625	494,834	(45,618)		307,621	
Total Capital Expenditures		\$ 5,740,500	\$ 1,425,380	\$ -	\$ 7,165,880	\$ 310,115	\$ 4,072,055	\$ 2,783,710	\$ (74,340)		\$ 1,051,189	

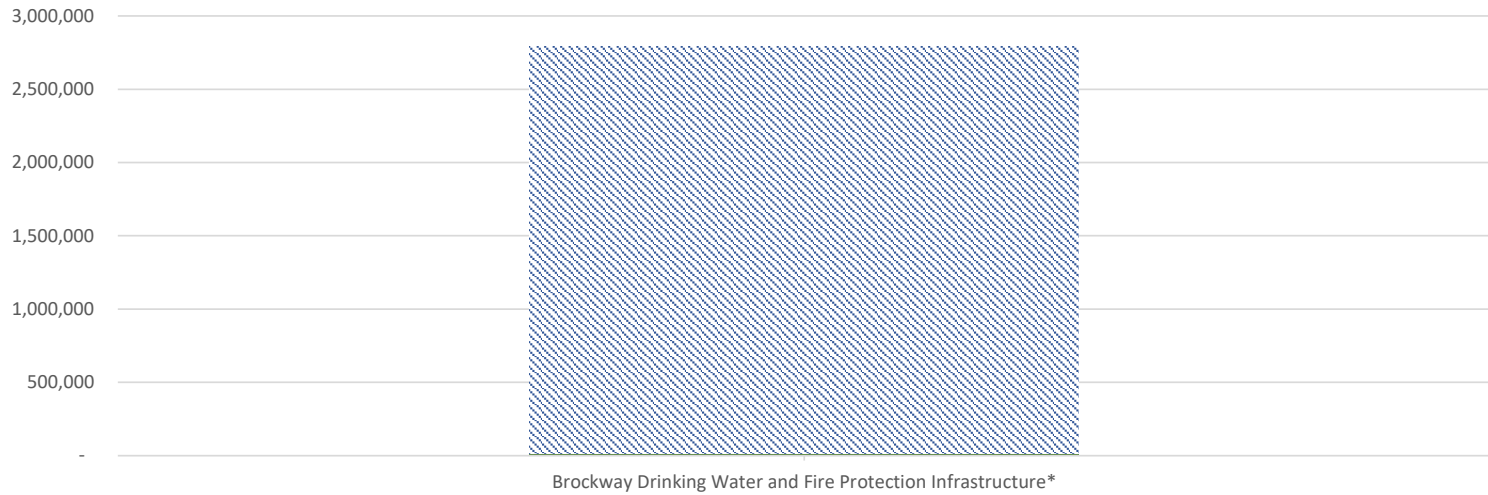
Multi-Year Capital Projects \$1M and Above



Multi-Year Capital Projects under \$1M



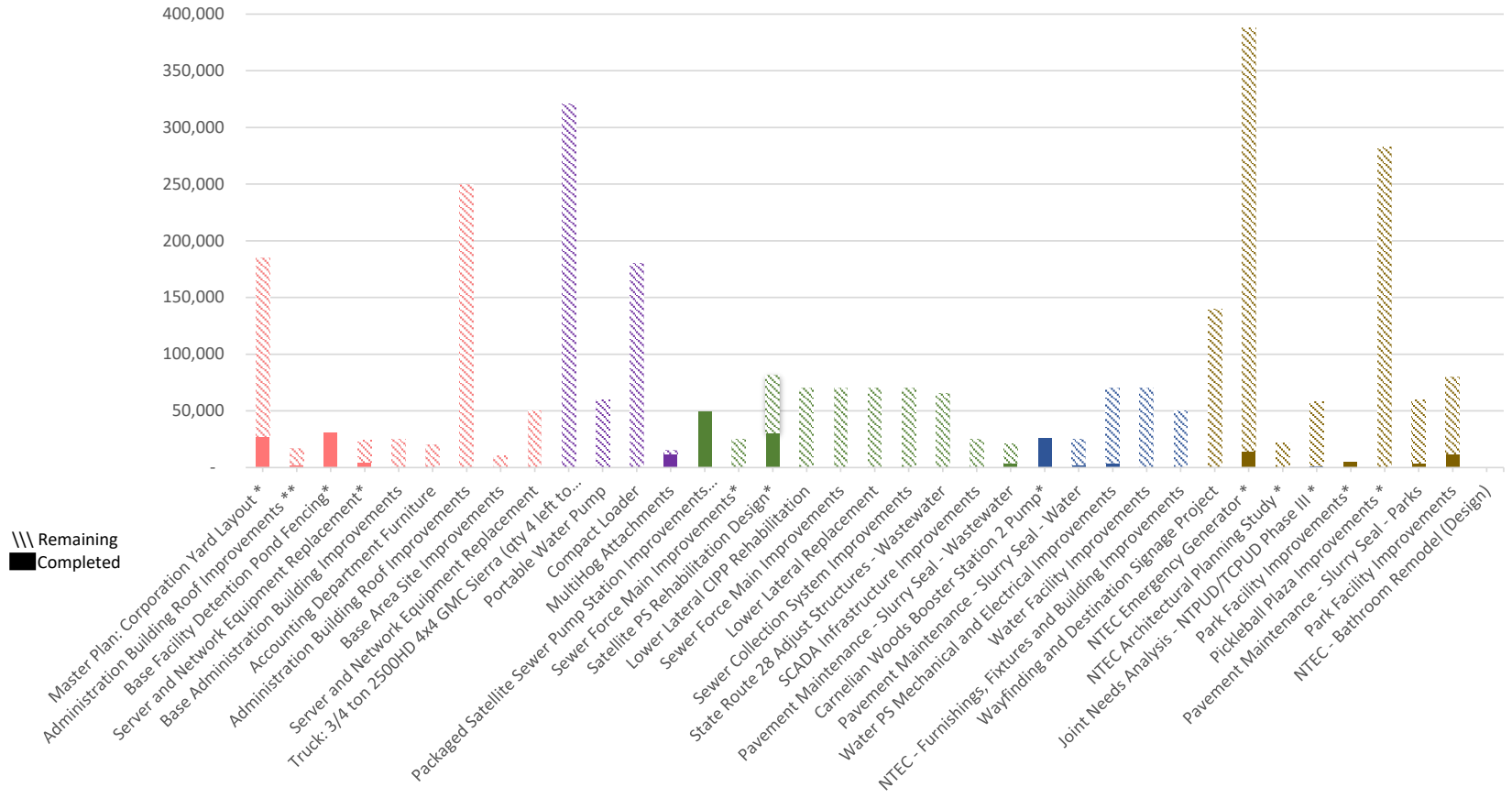
FY 24-25 Capital Projects \$500,000 and Above



Remaining
Completed

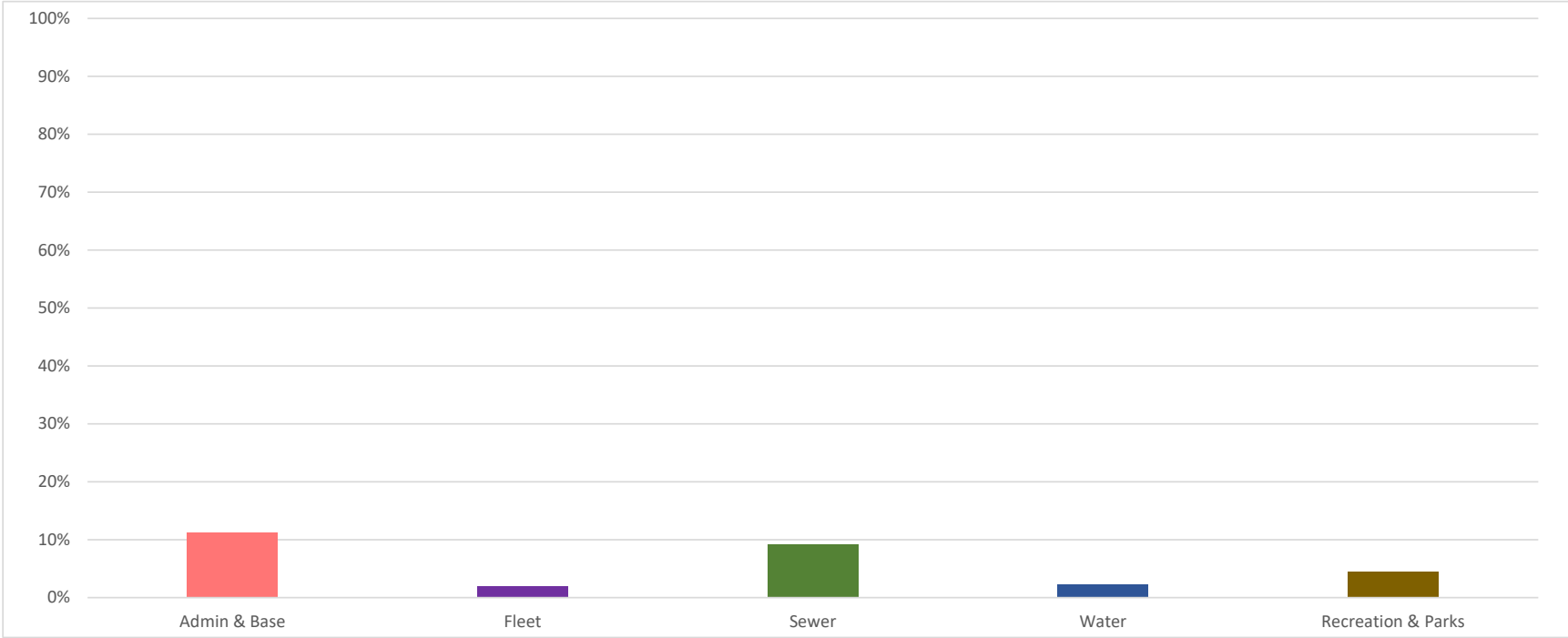
** Multi-year encumbrance

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



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

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





Consolidated Balance Sheet
For the Period Ended August 31, 2024

	Current Month	Prior Month	FYE 2024
ASSETS			
Current Assets			
Cash & Cash Equivalents	\$ 9,681,057	\$ 8,760,407	\$ 9,298,132
Investments	1,603,333	2,093,333	2,073,333
Due (To)/From Other Fund	-	-	-
Accounts Receivable	1,425,534	1,123,058	430,335
Inventory	168,443	168,443	168,443
Deposits and Prepaid Expenses	413,264	469,344	324,069
Total Current Assets	\$ 13,291,630	\$ 12,614,584	\$ 12,294,312
Restricted Assets			
Cash & Cash Equivalents	\$ 444,799	\$ 444,799	\$ 444,799
Accounts Receivable	246,382	246,382	241,337
Deposits and Prepaid Expenses	-	-	-
Total Restricted Assets	\$ 691,181	\$ 691,181	\$ 686,136
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	\$ 1,016,263	\$ 2,797,944	\$ 2,707,868
Land	7,123,368	7,123,368	7,123,368
Property Rights	15,237	15,237	15,237
Buildings and Improvements	31,683,375	31,683,375	31,631,476
Vehicles and Equipment	8,844,078	8,844,078	8,844,078
Furniture and Office Equipment	1,980,339	1,980,339	1,980,339
Water System	48,746,881	48,746,881	48,746,881
Sewer System	43,153,549	41,231,128	41,231,128
Subtotal - Property, Plant & Equipment	142,563,090	142,422,350	142,280,375
Accumulated Depreciation	(72,665,302)	(72,353,866)	(72,043,122)
Net Property, Plant & Equipment	\$ 69,897,788	\$ 70,068,484	\$ 70,237,252
DEFERRED OUTFLOWS OF RESOURCES	\$ 2,139,366	\$ 2,139,366	\$ 2,131,413
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 86,413,671	\$ 85,907,321	\$ 85,742,819



Consolidated Balance Sheet
For the Period Ended August 31, 2024

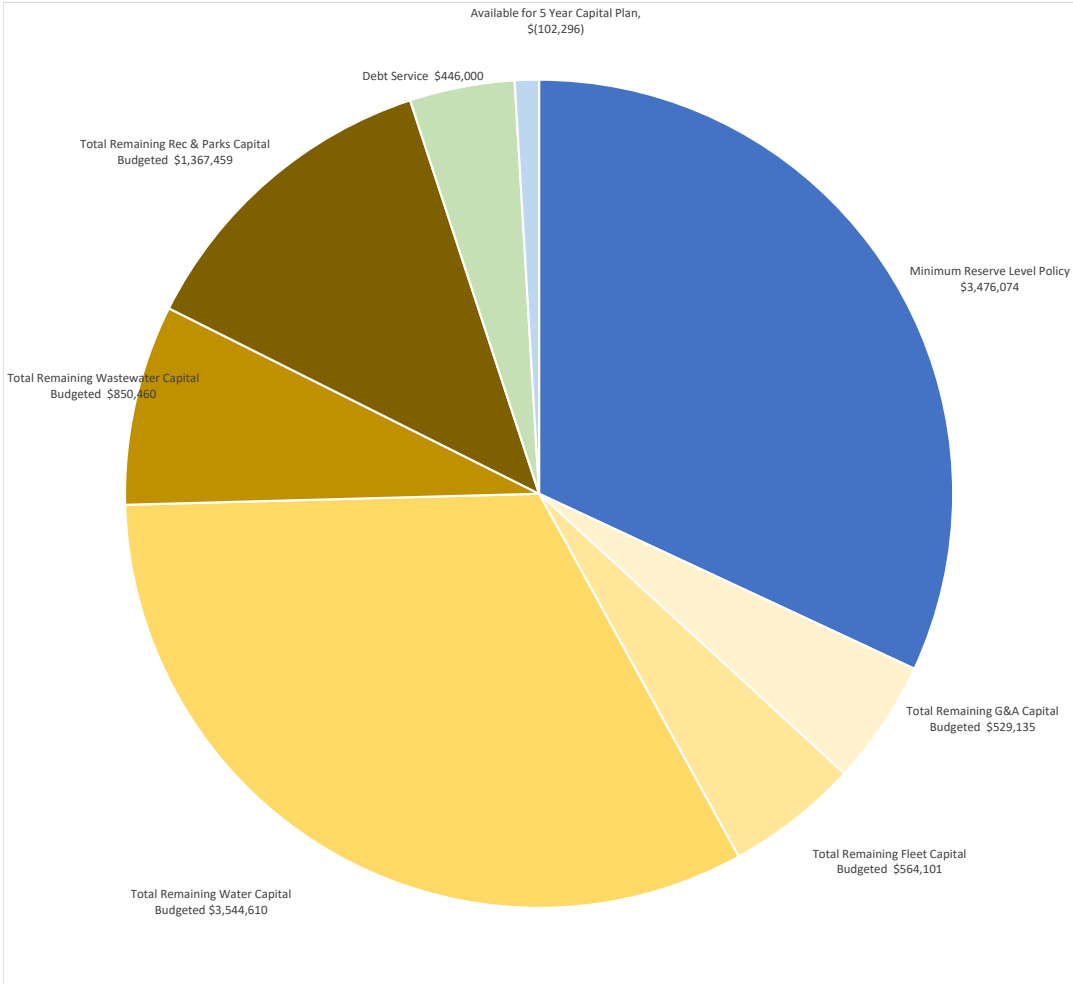
	Current Month	Prior Month	FYE 2024	
LIABILITIES				
Current Liabilities				
Accounts Payable	\$ 214,261	\$ (147,887)	\$ 55,136	
Deferred Revenue	210,193	228,971	254,498	
Compensated Absences Payable	869,738	851,222	796,232	
Accrued Liabilities	905,443	881,766	793,769	
Current Portion of Long-Term Debt	416,452	416,452	400,477	
	<u>2,616,087</u>	<u>2,230,523</u>	<u>2,300,112</u>	
Current Liabilities (Payable from Restricted Assets)				
Deferred Grant Revenue	\$ -	\$ -	\$ -	
Accounts Payable	-	-	-	
Total Current Liabilities	\$ 2,616,087	\$ 2,230,523	\$ 2,300,112	
Non-Current Liabilities				
Long-Term Debt, Net of Current Portion	\$ 437,850	\$ 644,040	\$ 660,015	
Net Pension Liability	674,113	674,113	324,699	
Total Long Term Liabilities	\$ 1,111,963	\$ 1,318,153	\$ 984,714	
DEFERRED INFLOWS OF RESOURCES	\$ 83,840	\$ 83,840	\$ 102,597	
NET POSITION				
Net Investment in Capital Assets (Net of Debt)	\$ 69,043,486	\$ 69,007,992	\$ 69,176,760	
Debt Services	445,936	445,936	445,936	
Net Restricted Assets	691,181	691,181.36	686,135.96	
Unrestricted	11,855,771	11,891,265	8,396,104	
Current Year Income / (Loss)	565,406	238,430	3,650,459	
Balance	\$ 82,601,781	\$ 82,274,805	\$ 82,355,396	
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 86,413,671	\$ 85,907,321	\$ 85,742,819	
Ratios				
	Median	NTPUD	NTPUD	FYE 2024
Days in Cash (Cash/Operating Expenses less Depreciation)	296	268	220	
Days of Working Capital (Reserves/Operating Expenses less Depreciation)	92	306	298	
Debt Ratio (Total Liabilities/Total Assets)	36%	4%	4%	4%
Return on Assets (Net Income/Total Assets)	2.5%	4.3%	4.4%	4.4%
Debt Service Coverage Ratio	1.3			
Reserves				
Unrestricted Reserves	\$ 10,675,543	\$ 10,384,061	\$ 9,994,200	
Minimum Reserve Level Policy	(3,476,074)	(3,476,074)	(3,057,239)	
Available for Investment	\$ 7,199,469	\$ 6,907,987	\$ 6,936,961	
Additional FY 2025 EBIDA	4,871,776	5,423,496		
Total Available	\$ 12,071,245	\$ 12,331,483		
Total Remaining FY 2025 Capital Budgeted	(6,781,425)	(6,969,765)		
Debt Service	\$ (446,000)	\$ (446,000)		
Unbudgeted	\$ 4,843,820	\$ 4,915,718		

NTPUD (consolidated)
Statement of Cash Flows
For the Period Ended August 31, 2024
(In Thousands)

	<u>Current Month</u>	<u>Year-to Date</u>
Operating Activities		
Net Income (Loss)	\$326,976	\$565,404
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	311,436	618,868
Net changes in operating assets and liabilities:		
(Increase)/Decrease Account Receivables	(302,476)	(995,199)
(Increase)/Decrease Inventories	-	-
(Increase)/Decrease Deposits & Prepaid expenses	56,081	(89,194)
(Increase)/Decrease Deferred Outflows	-	(7,953)
(Decrease)/Increase Payables & Accrued Liabilities	385,564	(15,708)
(Decrease)/Increase Deferred Grant Revenue	-	-
(Decrease)/Increase in Deferred Inflows	-	(18,757)
Net Cash Provided (Used) by operating activities	777,580	57,462
Investing Activities		
Change in Restricted Assets	-	(5,045)
Net Purchases of property, plant and equipment	(140,741)	(282,716)
Net Cash Provided (Used) by investing activities	(140,741)	(287,761)
Financing Activities		
Change in Capital Loan	(206,190)	(206,190)
Change in Net Pension Liability	-	349,414
Net Cash Provided (Used) by financing activities	(206,190)	143,224
Net increase/(decrease) in cash and cash equivalents	430,650	(87,075)
Cash and Equivalents at beginning of period	10,853,740	11,371,465
Cash and Equivalents at end of period	\$11,284,390	\$11,284,390

**North Tahoe Public Utility District
As Of 8/31/2024**

Total Reserve Funds of \$10,675,542 of which \$3,476,074 is Restricted as Minimum Reserve



Minimum Reserve	\$ -
Debt Service	-
Future Capital	466,543
Capital	(175,061)
Total	\$ 291,482

Total Remaining Capital Budgeted is in reference to current year budget



Trended by Month
Statement of Revenues and Expenses
For the Period Ended August 31, 2024

Income Statement	Actual July	Actual August	Budget September	Budget October	Budget November	Budget December	Budget January	Budget February	Budget March	Budget April	Budget May	Budget June	Expected Total	Budgeted Total	Variance
1 Operations															
2 Operating Revenue	\$ 1,129,401	\$ 1,136,326	\$ 1,014,566	\$ 1,011,420	\$ 906,795	\$ 869,690	\$ 864,943	\$ 909,953	\$ 918,637	\$ 925,143	\$ 971,570	\$ 1,075,100	\$ 11,733,544	\$ 11,717,208	\$ 16,336
3 Internal Revenue	16,549	13,728	11,587	22,272	26,087	22,587	12,587	11,587	19,272	13,387	19,187	19,747	208,577	207,577	1,000
4 Total Operating Revenue	\$ 1,145,950	\$ 1,150,054	\$ 1,026,153	\$ 1,033,692	\$ 932,882	\$ 892,277	\$ 877,530	\$ 921,540	\$ 937,909	\$ 938,530	\$ 990,757	\$ 1,094,847	\$ 11,942,121	\$ 11,924,785	\$ 17,336
5															
6 Salaries and Wages	\$ (579,824)	\$ (507,077)	\$ (487,311)	\$ (534,722)	\$ (482,248)	\$ (497,376)	\$ (491,470)	\$ (458,107)	\$ (487,311)	\$ (509,184)	\$ (507,682)	\$ (494,266)	\$ (6,036,578)	\$ (6,075,729)	\$ 39,151
7 Employee Benefits	(258,188)	(227,474)	(249,530)	(259,880)	(249,226)	(252,270)	(270,441)	(256,956)	(262,131)	(267,306)	(307,001)	(264,262)	(3,124,665)	(3,150,848)	26,183
8 Outside Services/Contractual	(123,056)	(83,520)	(187,254)	(149,068)	(136,854)	(116,122)	(114,436)	(132,374)	(116,240)	(105,778)	(152,728)	31,832	(1,385,598)	(1,515,676)	130,078
9 Utilities	(84,558)	(91,472)	(72,670)	(69,540)	(65,515)	(66,110)	(82,416)	(65,170)	(66,240)	(62,805)	(63,875)	(62,300)	(852,671)	(849,392)	(3,279)
10 Other Operating Expenses	(133,327)	(157,899)	(261,646)	(132,406)	(114,161)	(118,873)	(151,955)	(94,358)	(134,098)	(127,088)	(137,008)	(81,803)	(1,644,622)	(1,791,442)	146,820
11 Insurance	(36,583)	(36,583)	(36,512)	(36,512)	(36,512)	(36,512)	(36,512)	(36,512)	(36,512)	(44,714)	(44,714)	(44,714)	(462,892)	(462,751)	(141)
12 Internal Expense	(16,549)	(13,728)	(11,587)	(22,272)	(26,087)	(22,587)	(12,587)	(11,587)	(19,272)	(13,387)	(19,187)	(19,747)	(208,577)	(207,577)	(1,000)
13 Debt Service	(2,796)	(2,118)	(2,118)	(2,118)	(2,118)	(2,118)	(2,118)	(2,118)	(1,426)	(1,426)	(1,426)	(1,426)	(43,326)	(43,997)	671
14 Depreciation	(307,431)	(311,436)	(306,055)	(308,564)	(315,298)	(316,814)	(316,814)	(316,814)	(320,713)	(321,046)	(321,046)	(424,412)	(3,886,443)	(3,879,686)	(6,757)
15 Total Operating Expense	\$ (1,542,312)	\$ (1,431,307)	\$ (1,614,683)	\$ (1,515,082)	\$ (1,428,019)	\$ (1,428,782)	\$ (1,478,749)	\$ (1,373,996)	\$ (1,443,943)	\$ (1,452,734)	\$ (1,554,667)	\$ (1,381,098)	\$ (17,645,372)	\$ (17,977,098)	\$ 331,726
16															
17 Operating Income(Loss)	\$ (396,362)	\$ (281,253)	\$ (588,530)	\$ (481,390)	\$ (495,137)	\$ (536,505)	\$ (601,219)	\$ (452,456)	\$ (506,034)	\$ (514,204)	\$ (563,910)	\$ (286,251)	\$ (5,703,251)	\$ (6,052,313)	\$ 349,062
18															
19 Non-Operations															
20 Property Tax Revenue	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 6,900,000	\$ 6,900,000	\$ -
21 Community Facilities District (CFD 94-1)	58,095	58,095	56,908	56,908	56,908	56,908	56,908	56,908	56,908	56,908	56,908	56,908	685,270	682,900	2,370
22 Grant Revenue	-	-	-	-	-	248,000	-	-	-	-	-	210,000	458,000	458,000	-
23 Interest	7,154	42,709	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	133,193	100,000	33,193
24 Other Non-Op Revenue	6,247	7,855	6,321	6,447	6,447	6,447	6,447	6,447	6,447	6,447	6,447	6,447	78,446	76,989	1,457
25 Capital Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 Other Non-Op Expenses	(11,704)	(75,430)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(258,333)	(420,464)	(350,000)	(70,464)
27 Income(Loss)	\$ 238,430	\$ 326,976	\$ 49,699	\$ 156,965	\$ 143,218	\$ 349,850	\$ 37,136	\$ 185,899	\$ 132,321	\$ 124,151	\$ 74,445	\$ 312,104	\$ 2,131,194	\$ 1,815,576	\$ 315,618
28															
29 Additional Funding Sources															
30 Allocation of Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Balance	\$ 238,430	\$ 326,976	\$ 49,699	\$ 156,965	\$ 143,218	\$ 349,850	\$ 37,136	\$ 185,899	\$ 132,321	\$ 124,151	\$ 74,445	\$ 312,104	\$ 2,131,194	\$ 1,815,576	\$ 315,618
Operating Income															
Operating Income	\$ (396,362)	\$ (281,253)	\$ (588,530)	\$ (481,390)	\$ (495,137)	\$ (536,505)	\$ (601,219)	\$ (452,456)	\$ (506,034)	\$ (514,204)	\$ (563,910)	\$ (286,251)	\$ (5,703,251)	\$ (6,052,313)	\$ 349,062
Net Income(Loss)															
Net Income(Loss)	\$ 238,430	\$ 326,976	\$ 49,699	\$ 156,965	\$ 143,218	\$ 349,850	\$ 37,136	\$ 185,899	\$ 132,321	\$ 124,151	\$ 74,445	\$ 312,104	\$ 2,131,194	\$ 1,815,576	\$ 315,618
Earnings Before Interest, Depreciation & Amortization															
Earnings Before Interest, Depreciation & Amortization	\$ 548,657	\$ 640,530	\$ 357,872	\$ 467,647	\$ 460,634	\$ 668,782	\$ 356,068	\$ 504,831	\$ 454,460	\$ 446,623	\$ 396,917	\$ 757,942	\$ 6,060,963	\$ 5,739,259	\$ 321,704
Operating Ratio															
Operating Ratio	135%	124%	157%	147%	153%	160%	169%	149%	154%	155%	157%	126%	148%	151%	-194%
Operating Ratio - plus Tax & CFD															
Operating Ratio - plus Tax & CFD	87%	80%	97%	91%	91%	94%	98%	88%	92%	93%	96%	80%	90%	92%	-1683%
Debt Service Coverage Ratio															
Debt Service Coverage Ratio	85.28	154.38	23.47	74.11	67.62	165.18	17.53	87.77	92.79	87.06	52.21	14.57	49.19	41.27	(470.37)



Division Balance Sheet
For the Period Ended August 31, 2024

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	Base	General & Administrative	General & Administrative and Base	Total
ASSETS								
Current Assets								
Cash & Cash Equivalents	\$ -	\$ 445,936	\$ 1,887	\$ -	\$ -	\$ 9,233,235	\$ 9,233,235	\$ 9,681,057
Investments	-	-	-	-	-	1,603,333	1,603,333	1,603,333
Due (To)/From Other Fund	2,595,272	3,502,652	2,330,370	551,958	433,626	(9,413,878)	(8,980,252)	-
Accounts Receivable	-	51,924	264,655	-	-	1,108,955	1,108,955	1,425,534
Inventory	168,443	-	-	-	-	-	-	168,443
Deposits and Prepaid Expenses	-	-	27,542	-	-	385,721	385,721	413,264
Total Current Assets	\$ 2,763,715	\$ 4,000,512	\$ 2,624,454	\$ 551,958	\$ 433,626	\$ 2,917,366	\$ 3,350,992	\$ 13,291,630
Restricted Assets								
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 444,799	\$ 444,799	\$ 444,799
Accounts Receivable	-	(0)	240,382	-	-	6,000	6,000	246,382
Deposits and Prepaid Expenses	-	-	-	-	-	-	-	-
Total Restricted Assets	\$ -	\$ (0)	\$ 240,382	\$ -	\$ -	\$ 450,799	\$ 450,799	\$ 691,181
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	\$ 190,955	\$ 210,411	\$ 527,059	\$ 11,610	\$ -	\$ 76,229	\$ 76,229	\$ 1,016,263
Land	86,310	772,058	6,265,000	-	-	-	-	7,123,368
Property Rights	7,237	8,000	-	-	-	-	-	15,237
Buildings and Improvements	8,268,931	-	23,124,454	-	-	289,990	289,990	31,683,375
Vehicles and Equipment	5,806,355	285,750	817,577	1,934,395	-	-	-	8,844,078
Furniture and Office Equipment	925,994	35,919	876,376	-	-	142,050	142,050	1,980,339
Water System	-	48,746,881	-	-	-	-	-	48,746,881
Sewer System	43,153,549	-	-	-	-	-	-	43,153,549
Subtotal - Property, Plant & Equipment	58,439,332	50,059,019	31,610,466	1,946,005	-	508,268	508,268	142,563,090
Accumulated Depreciation	(35,027,332)	(22,758,182)	(13,972,773)	(819,165)	-	(87,849)	(87,849)	(72,665,302)
Net Property, Plant & Equipment	\$ 23,412,000	\$ 27,300,837	\$ 17,637,693	\$ 1,126,840	\$ -	\$ 420,419	\$ 420,419	\$ 69,897,788
DEFERRED OUTFLOWS OF RESOURCES	\$ 170,311	\$ 448,246	\$ 347,477	\$ 23,129	\$ -	\$ 1,150,203	\$ 1,150,203	\$ 2,139,366
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 26,346,026	\$ 31,749,595	\$ 20,850,005	\$ 1,701,926	\$ 433,626	\$ 5,332,492	\$ 5,766,118	\$ 86,413,671



Division Balance Sheet
For the Period Ended August 31, 2024

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	Base	General & Administrative	General & Administrative and Base	Total
LIABILITIES								
Current Liabilities								
Accounts Payable	\$ 57,021	\$ 95,701	\$ 44,536	\$ 16,592	\$ -	\$ 411	\$ 411	\$ 214,261
Deferred Revenue	-	-	210,193	-	-	-	-	210,193
Compensated Absences Payable	-	-	-	-	-	869,738	869,738	869,738
Accrued Liabilities	-	2,118	4,173	-	-	899,153	899,153	905,443
Current Portion of Long-Term Debt	-	416,452	-	-	-	-	-	416,452
	57,021	514,271	258,902	16,592	0	1,769,301	1,769,301	2,616,087
Current Liabilities (Payable from Restricted Assets)								
Deferred Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-	-	-	-	-
Total Current Liabilities	\$ 57,021	\$ 514,271	\$ 258,902	\$ 16,592	\$ -	\$ 1,769,301	\$ 1,769,301	\$ 2,616,087
Non-Current Liabilities								
Long-Term Debt, Net of Current Portion	\$ -	\$ 226,874	\$ -	\$ -	\$ -	\$ 210,976	\$ 210,976	\$ 437,850
Net Pension Liability	6,273	115,269	109,669	(2,954)	-	445,857	445,857	674,113
Total Long Term Liabilities	\$ 6,273	\$ 342,143	\$ 109,669	\$ (2,954)	\$ -	\$ 656,832	\$ 656,832	\$ 1,111,963
DEFERRED INFLOWS OF RESOURCES	\$ 20,852	\$ 33,133	\$ 15,877	\$ 5,531	\$ -	\$ 8,446	\$ 8,446	\$ 83,840
NET POSITION								
Net Investment in Capital Assets (Net of Debt)	\$ 23,412,000	\$ 26,657,511	\$ 17,637,693	\$ 1,126,840	\$ -	\$ 209,443	\$ 209,443	\$ 69,043,486
Debt Services	-	445,936	-	-	-	-	-	445,936
Net Restricted Assets	-	(0)	240,382	-	-	450,799	450,799	691,181
Unrestricted	3,126,186	3,260,994	2,438,457	551,646	433,626	2,044,862	2,478,488	11,855,771
Current Year Income / (Loss)	(276,306)	495,607	149,025	4,271	-	192,808	192,808	565,406
Balance	\$ 26,261,881	\$ 30,860,048	\$ 20,465,557	\$ 1,682,757	\$ 433,626	\$ 2,897,912	\$ 3,331,538	\$ 82,601,781
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 26,346,026	\$ 31,749,595	\$ 20,850,005	\$ 1,701,926	\$ 433,626	\$ 5,332,492	\$ 5,766,118	\$ 86,413,671



Division Balance Sheet
For the Period Ended August 31, 2024

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	Base	General & Administrative	General & Administrative and Base	Total
Reserves								
Unrestricted Reserves	\$ 2,706,694	\$ 3,486,241	\$ 2,365,552	\$ 535,365	\$ 433,626	\$ 1,148,064	\$ 1,581,691	\$ 10,675,543
Minimum Reserve Level Policy	(851,845)	(770,513)	(648,584)	63,216			(1,268,348)	(3,476,074)
Available for Investment	\$ 1,854,848	\$ 2,715,728	\$ 1,716,968	\$ 598,582	\$ 433,626	\$ 1,148,064	\$ 313,343	\$ 7,199,469
Additional FY 2025 EBIDA	(252,815)	3,083,444	970,538	294,590	-	776,020	776,020	4,871,776
Total Available	\$ 1,602,033	\$ 5,799,172	\$ 2,687,505	\$ 893,171	\$ 433,626	\$ 1,924,085	\$ 1,089,363	\$ 12,071,245
Total Remaining FY 2025 Capital Budgeted	(837,181)	(3,544,610)	(1,321,841)	(564,101)			(513,692)	(6,781,425)
Debt Service		(446,000)						\$ (446,000)
Unbudgeted	\$ 764,852	\$ 1,808,562	\$ 1,365,664	\$ 329,070	\$ 433,626	\$ 1,924,085	\$ 575,671	\$ 4,843,820



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: October 8, 2024

ITEM: G-3b

FROM: Finance Department

SUBJECT: Treasurer's Report – as of August 31, 2024

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 \$11,818,075 as of August 31, 2024. Of the total, \$1,450,151 of the District's portfolio was restricted. The total of Cash and Investments decreased \$26,346 during August.

The portfolio meets the guidelines of the Investment policy.

ATTACHMENTS: Treasurer's Report as of August 31, 2024.

REVIEW TRACKING:

Submitted By: 
Lori Pommerenck
Interim Chief Financial Officer

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

P RESENTED BY: Vanetta N. Van Cleave, CFO

Cash and Investments

Statement Date	Institution/Account Number	Market Value	Description
BMO			
08/31/24	xxxxx1186	\$32,608	General Checking
	xxxxx0874	7,543	Utility Billing Deposit Account
	xxxxx4157	-	Parks Dept. Sweep Account
		<u>40,152</u>	Total Bank of the BMO
Wells Fargo			
08/31/24	xxxxxx7997	2,012,310	General Checking
	xxxxxx8011	-	Payroll
	xxxxxx8003	-	Utility Billing Deposit Account
	xxxxxx8029	-	Event Center Deposit Account
		<u>2,012,310</u>	Total Wells Fargo
Local Agency Investment Fund			
08/31/24	xx-xx-003	1,420,463	General Investment Account
California CLASS			
08/31/24	xx-xx-0179	4,040,941	General Investment Account
UBS Financial Services Inc.			
08/31/24	xxxxx29 70	1,537	Cash & Cash Alternatives Balance
	"	958,483	Money Market Instruments
	"	1,613,218	Certificates of Deposit
	"	23,074	Mutual Funds
	"	238,855	U.S. Government Securities
	"	18,893	Accrued Interest
		<u>2,854,059</u>	Total UBS Financial Services Inc.
Total Unrestricted Cash and Investments:		\$10,367,924	

Restricted

Statement Date	Institution/Account Number	Market Value	Description
Wells Fargo			
08/31/24	xxxxxx8037	\$31,089	FSA
	xxxxxx8045	528,327	HRA
Wells Fargo			
08/31/24	xxxxx1157	445,936	NTBC - BofA Install.Payment Fund
CalPERS 115 Trust			
06/30/24		444,799	CalPERS Prefunding of Pension Expense
Total Restricted Cash and Investments:		\$1,450,151	

Total Cash and Investments:

Total Cash and Investments:	\$11,818,075
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NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 8, 2024

ITEM: G-4

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

Parks

The Parks Department took advantage of trained seasonal staff and smaller crowds by working on a variety of projects that had been planned for fall and managing two weekends of baseball tournaments and a Chalk Art festival.

- Staff put a new roof on the Field 2 shed. This shed holds irrigation supplies and turf maintenance equipment.
- There were two major irrigation leaks on Fields 1 and 3 in September that needed attention. When irrigation leaks occur, staff must monitor watering to only hit specific zones, walking a fine line between over saturating and drying out the grass.
- Staff completed groundwork at the Mellow Meadow to expand the winter parking area in preparation for CalTrans to re-pave the entrance to the park.
- CalTrans did begin site work for the re-pave. The asphalt was ground and prepped in late September in preparation for the new asphalt in the first week of October. Staff will later come in and stripe the lot after the project is complete and before the snow flies.
- There is a family of bobcats that have been generating a lot of attention at the park. This mother cat and her two kittens live in the Park and are quite photogenic.
- Staff installed two new bike racks at the North Tahoe Event Center.

Recreation

- The TVRA Boat Launch remained open for extended hours in September and will remain open through October Thursday-Sunday. The extended hours were lightly used, but still appreciated. A full report of TVRA 2024 operations will be agendized for the November Board meeting.
- The second annual Chalk Art in the Park festival was another success. There were 13 art squares and around 60 artists this year compared to 7 squares last year. Staff gave out 300 tacos from Golden Rotisserie, serving local families that were attending the festival and playing soccer at the Park with AYSO. The art was great and the

atmosphere was upbeat. Thanks to the art grant provided by Placer County, staff was able to provide lots of quality supplies for the participants as well as an art themed prize packet to the winners.

- Toddler Time has reached the local Latino population with assistance from the Family Room and Sierra Community House. There are consistently 15 families of various ethnicities at the program, which in the school year runs both Tuesday and Thursday.



North Tahoe Event Center

- September at NTEC was busy! Staff hosted 21 events, including two last minute weddings that were scheduled at Tannenbaum but rescheduled to the Event Center due to the Davis Fire closing areas along Mt. Rose highway.
- A large CalFire memorial was scheduled at the Event Center to honor the late Jake Hainey, a local firefighter. This event saw 400 people and provided beautiful respects to Jake's family.
- Tuesday, September 19, staff had one of their bigger days ever with seven different events scheduled all on this day. There were four government events, three recreation events and a wedding resulting in two room flips and staff on their toes meeting the needs of all the visitors.

Administration

- Staff has kicked off the parking management plan with Dixon Resources Unlimited to analyze and make recommendations for parking at NTRP and TVRA as well as assist with updates to the NTPUD Recreation and Parks Ordinance.
- The Eco Clean robot visited TVRA on September 11. Unfortunately, sand conditions make it challenging to utilize the robot to the best of its ability at TVRA.
- The open Commission seats have been posted. Commissioners will review applications and make nomination recommendations to the Board at the November Board meeting.

REVIEW TRACKING:

Submitted By: 

Amanda Oberacker
Recreation, Parks, & Facilities Manager

Approved By: 

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: October 8, 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

Brockway Fire Protection Water Infrastructure 2024 Project: This project includes 1,937 feet of new watermain in SR 28 between Park Ave and the Nevada State Line, 431 feet of new water main in the undeveloped Placer County Pier Street right-of-way, a 50 foot crossing of SR 28 in the Lake Forest area near Lardin Ave., 21 replacement residential water services, and four new fire hydrants.

Status: NTPUD Engineering Staff prepared construction drawings for the watermain improvement project. The Board of Directors awarded a construction contract to Vinciguerra Construction at the April 9, 2024 meeting. The new watermain in Pier Street and North Lake Blvd has been installed and the contractor will complete disinfection, testing, and commissioning by October 15, 2024.

Vinciguerra Construction, Inc. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$2,134,850	\$0	\$2,134,850	\$190,674.50	\$1,944,175.50
Estimated Construction Status as of 9/27: 75% complete				

NTEC Emergency Generator (Project #2192): A 2022-2023 Capital Improvement Project to add an emergency generator at the North Tahoe Event Center. The project is grant-funded in part by FEMA and Placer County.

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

GLA Morris Construction, INC. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$335,606.93	\$0	\$335,606.93	\$0	\$335,606.93
Estimated Construction Status as of 9/30: 0% complete				

2024 Water Service Line Replacement (Project #2560): This project consists of replacing the existing water service lines to the Carnelian Woods Condominiums, Units 33 – 46 in Carnelian Bay, and four water service lines in Kings Beach.

Status: NTPUD Engineering Staff prepared construction drawings for the water service replacement project. The Board of Directors awarded a construction contract to F.W. Carson at the July 9, 2024 meeting. Replacement of the four water services in the Kings Beach grid and the water service lines to the Carnelian Woods Condominiums, Units 33 – 46 are complete. The contractor is in the process of completing site restoration. The project is scheduled to be completed by October 15, 2024.

F. W. Carson Co. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$264,306	\$3,803.59	\$268,109.59	\$199,651.52	\$68,458.07
Estimated Construction Status as of 9/30: 78% complete				

Uniform Public Construction Cost Accounting Act

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

ACTIVE PROJECTS			
Project	Contractor	Contract Amount	Award Date
NO ACTIVE PROJECTS			

COMPLETED PROJECTS			
Summer 2024 Pavement Maintenance	Elements Mountain Company Inc.	\$33,575.90	August 8, 2024
A 2023-24 capital improvement to prolong the life of the existing asphalt at various NTPUD sites. Specifically, this project will crack fill and seal the existing asphalt at NTPUD's four (4) main sewer pump stations, TVRB, N-1, Park Trail, Zone 1 Tank, and NTEC. This project is complete			
5074 North Lake Blvd. Landscape Remediation	Ruppert, Inc	\$35,216.54	July 30, 2024
A landscape remediation project at 5074 North Lake Blvd. to restore the site to its previous condition following the 7/18/24 sewer spill. Proposals were solicited from three contractors; Ruppert Inc. was determined to be the lowest responsible bidder. Remediation work included sod installation drain cleaning, mulch replacement, and decomposed granite pathway reconstruction. This project is complete.			
Spring 2024 Lower Lateral Lining	Greenberg Clark, Inc. dba The Trenchless Co.	\$54,900	May 15, 2024
A 2023-2024 Capital Improvement Project (Lower Lateral Replacement, Project #2440) to rehabilitate sanitary sewer laterals from customers' property line cleanout to the sewer main. This project includes lining nine (9) sewer services to extend their useful life. The lining process is a trenchless technology that is significantly less expensive than excavating the sewer laterals to complete the required repairs. This project is complete.			
Pave Access to Satellite Pump Station D-6	Lakeside Paving	\$16,850	May 4, 2024
A capital improvement project to widen the access path to Satellite Pump Station D-6 to 10-ft. The previous paved access was only paved for pedestrians, limiting vehicle access when the snow was on the ground, or the soil was saturated. The new access path will allow year-round access. This project is complete.			
Carnelian Woods Booster Pump #2	PumpTech Inc.	\$25,740	February 9, 2024
A 2023-24 capital improvement project to remove and replace the existing Carnelian Woods water booster pump. The existing pump is original to the construction of 1971 and has reached the end of its service life. Pump has been received.			
Zone 1 Booster Pump Replace/Rehab	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 water Booster Pumps. The existing pumps were original to the construction of Zone 1 Tank and have reached the end of their service life. Two new pumps have been installed. This project is complete.			

NTRP Restroom Epoxy Floor Coating	Evolution Industries	\$20,845.72	January 10, 2024
A 2023-24 capital improvement project to coat the North Tahoe Regional Park restroom floors with an industrial epoxy flooring system. Historically, the Recreation and Park staff has painted the restroom floors with an off-the-shelf epoxy paint. This paint only lasts one year before it needs to be reapplied. To eliminate the need for this annual maintenance, the restroom floors will be coated with Dur-A-Flex Polycrete SLB a self-leveling, concrete resurfacing system with a slip-resistant, gloss finish expected to last 20+ years.			
Chain-link Fence and Gate Replacements	Florence Fence, Inc.	\$41,684	January 10, 2024
A 2023-24 capital improvement project to improve safety and security at various NTPUD sites. Specifically, this project will add a missing fence panel between the Annex Building and the fueling bay, add a fence panel with a gate between the NTEC and the adjacent condominiums, and replace the existing failing fence around the detention pond in front of the Administration building. This project is complete.			
Tennis Gazebo Roof Replacement	Kodiak Union Roofing Services Inc.	\$19,970	November 6, 2023
The 2022-23 winter's heavy snowfalls damaged the existing gazebo roof. The snow partially slid and was caught by the gutter bending three sides. The replacement roof system has been designed to freely shed the snow to ensure this problem does not repeat itself. This project is complete.			
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 was to furnish and install the shade sails. The sails will be fabricated over the winter and installed in early spring 2024. This project is complete.			

Design / Bid Preparation Phase Projects

Trout Fire Protection Water Infrastructure (Project #2465): A FY24/25 Capital Improvement project to design a new 8-inch water main in Trout Ave. right-of-way. This project includes approximately 2,700 feet of new water main, 90 residential water services relocated to the front of the property, and 6 new fire hydrants.

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. The project is scheduled to be bid in late Fall 2024.

Model 16 Satellite Sewage Pump Station 75% Design (Project #2446): A 2023-2024 Capital Improvement Design Project to prepare 75% design plans for the eight (8) Smith and Loveless Model 16 satellite sewer pump stations. These remaining stations are the last of the District's sewer pump stations to be rehabilitated since their installation.

Status: The Board of Directors awarded a design contract to DOWL, LLC at the May 14, 2024 meeting. NTPUD staff has reviewed the 35% design–construction drawings and returned comments to DOWL.

Sewage Export System Inspection/Analysis Predesign (Project #2445): A FY24/25 Capital Improvement project to analyze NTPUD's Sewage Export System (SES). The SES consists of a chain of four pumping stations, force mains, and gravity sewers that carry NTPUD flows to the JSF (Joint Sewage Facility). This project will analyze the SES and provide recommendations to extend the life of this critical asset.

Status: The Board of Directors awarded a design contract to HDR at the August 13, 2024 meeting. HDR is reviewing background material and evaluating the existing export system.

National Ave Water Treatment Plant Equipment End-of-Life Replacement (Project #2464): A FY24/25 Capital Improvement project to analyze the process train and equipment at the National Ave Water Treatment Plant (NAWTP). The NAWTP, in its current configuration, was constructed and placed into service in November 2002. This project will analyze the NAWTP and provide recommendations to modernize and extend the life of this critical asset.

Status: The Board of Directors awarded a design contract to Jacobs at the June 11, 2024 meeting. Jacobs' Engineers have toured the NAWTP and are in the process of completing their evaluation.

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

Status: NTPUD retained Dixon Resources Unlimited to complete the Regional Park Parking Management Project. Dixon Resources Unlimited are reviewing background information. A site tour has been scheduled for the middle of October.

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

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

NTEC Architectural Planning Study (Project #2049): A 2022-2023 Capital Improvement Project to retain an architectural consultant to complete a 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.

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 has prepared preliminary drawings of the proposed building signage.

Secline Property Improvement Project (Project #2580): A 3-year Capital Improvement Project to develop a vision and preliminary design of public recreation access, environmental improvements, and facility enhancements for the Secline Beach public parcels in Kings Beach, CA.

Status: NTPUD has received a grant from North Tahoe Community Alliance (NTCA) TBID Funds Grant agreement in the amount of \$240,000 for the Secline Beach Enhancement – Planning and Design Project. The Board of Directors awarded a design contract to Design Workshop at the May 14, 2024 meeting. Design Workshop is in the process of collecting background information and developing a community engagement plan. The initial community workshop is scheduled on October 15th at the NTEC.

North Tahoe Regional Park Multi-Purpose Trail Connection: A FY23/24 Capital Improvement Project to design the extension of the Pam Emmerich Memorial Pinedrop trail to the lower restroom. The proposed trail will improve pedestrian/bicycle mobility through the Regional Park and reduce the safety hazards associated with trail users having to navigate through the parking lot.

Status: NTPUD's Board of Directors accepted a grant from Placer County and authorized the final design contract at the February 13, 2024, Board Meeting. Additionally, the District received notice that our \$1,029,055 grant request to the California State Parks Habitat Conservation Program to partially fund construction was

approved. NTPUD Staff has submitted a separate grant application to NTCA for additional construction funds. NTPUD has received 30% design drawings and returned comments. This project is scheduled to be bid in early 2025.

Master Plan: Corporation Yard Layout (Project #2151): A FY24/25 Capital Improvement Project to develop a Corporation Yard Master Plan. The existing corporation yard, built over several decades, was not planned for the current needs of staff, operations, services, and regulatory environment. As such, operational inefficiencies and potential safety hazards exist within the corporation yard. The goal of the Corporation Yard Master Plan (CYMP) is to strategically plan future facility improvements to be completed over several years

Status: The Board of Directors awarded a design contract to W-Y Architects at the May 14, 2024 meeting. NTPUD Staff has held a project kick-off meeting and toured corporation yards at four (4) neighboring public special districts. W-Y Architects is collecting background information and conducting the initial needs assessment.

OPERATIONAL ACTIVITIES

Psomas, the District's water modeler, has completed the draft water models of the Agate and Fulton Water Companies and staff are reviewing the report. North Lake Fire has conducted hydrant flow testing and the results have been sent to Psomas for incorporation and validation of the model output.

Webb and Associates has received the 2023 water audits prepared by staff and will perform the California required validation prior to submission.

The District has been performing quarterly PFA sampling at the Park Well and National Avenue Water Treatment Plant for the Unregulated Contaminant Monitoring Rule 5 in accordance with the EPA's Final PFAS National Primary Drinking Water Regulation. Results are still not available on the Federal website. The District has also collected samples from the Carnelian Well and Park Well in July and sent to a private laboratory. Both samples were non-detect for PFOS and PFAS. The District will be taking additional samples over the next 12 months to complete the monitoring requirement by 2027 and to determine the next steps required for compliance with the regulation.

District staff is performing the required inventory under the Lead and Copper Rule to determine the water service lateral pipe materials for District owned and customer owned portions. The main categories are non-lead, lead and galvanized requiring replacement. A galvanized requiring replacement is a galvanized service line that is or ever was downstream of a lead service line or is currently downstream of an unknown service line. The first step was to analyze the 7,000 pipes in the system to determine the material status. This step determined that 90% were non-lead and that 10% could not be determined from the as-builts, records, or inspections. The Operations crew will be performing field verifications to determine material type. Most of the pipes that need to be identified were installed before 1955 and no record exists.

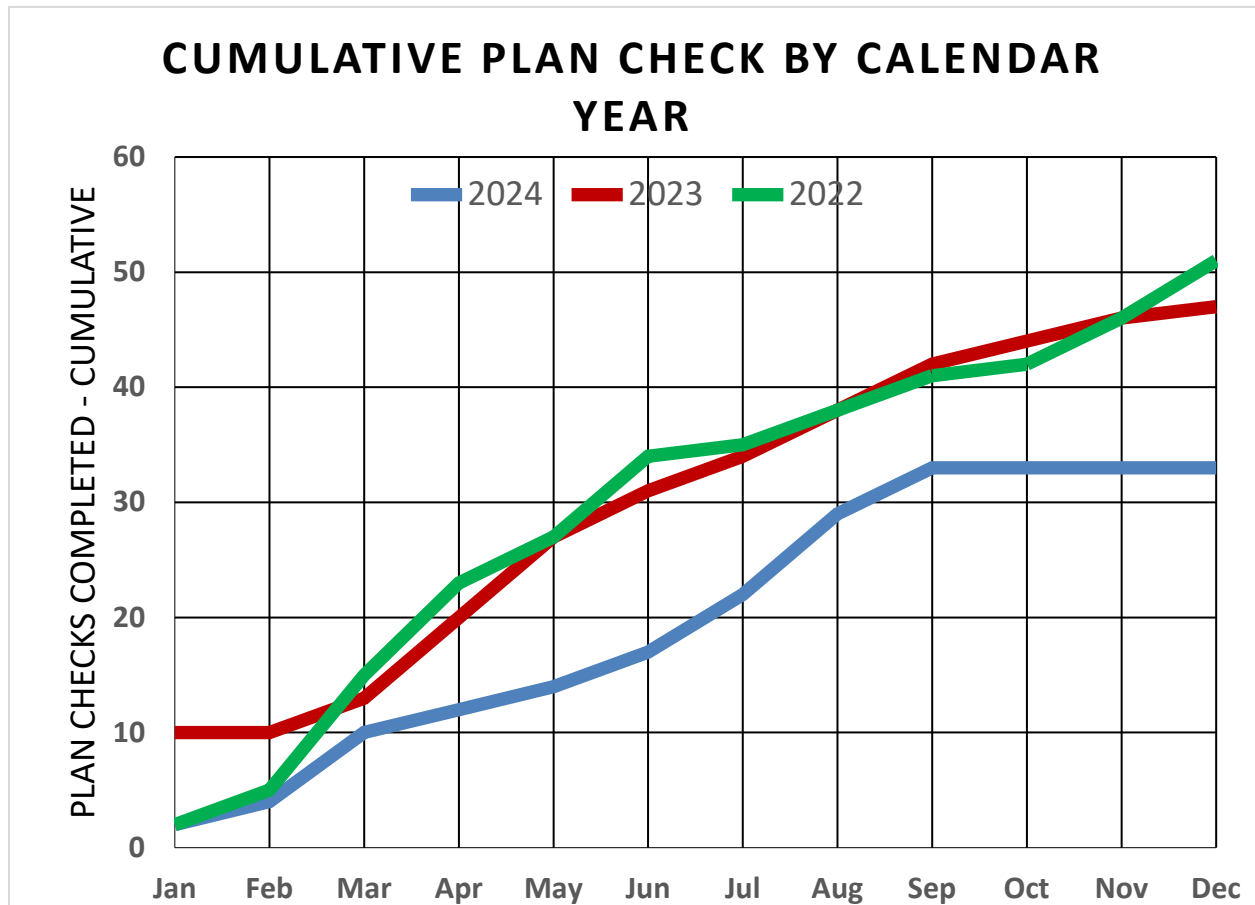
FUNDING OPPORTUNITIES

Bureau of Reclamation 2024 WaterSMART Grant (#R24AS00052): Staff has submitted a grant application to upgrade our existing 3,000 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. The installation would be performed by a Contractor through the public bid process. The District received notice of award of a \$500,000 WaterSMART Grant from the Bureau of Reclamation on August 5, 2024.

2024 EPA Community Grants Program (#66.202): Staff are preparing the necessary Trout Avenue Watermain Project grant application to the EPA Community Grants Sustainable Water Infrastructure Program that is funded through the 2024 Federal Appropriations Act. The Trout Avenue Water Improvement project will install approximately 2,700 linear feet of 8-inch watermains, improve system looping, and add 6 new fire hydrants along Trout Avenue to comply with the California Fire Code. The approved appropriation amount is \$1,250,000 and requires a 20% District match.

Plan Reviews

- The chart below is the 3-year cumulative completed plan checks by month.




Water Service Lateral Relocations


- See below tracking table of private service lateral status on Steelhead, Golden, and Rainbow. Outreach, through numerous methods, remains active.

PROJECT (WITH SIDE OF STREET)	DEADLINE TO CONNECT	TOTAL AFFECTED PARCELS	TOTAL CONNECTED
Steelhead (South Side)	9/1/2025	34	9
Golden (North and South Sides)	9/1/2025	84	36
Rainbow (North Side)	9/1/2025	49	20
Project Total	9/1/2025	167	65
Rainbow (South Side)	TBD	35	4
Salmon (North Side from Fox to Chipmunk)	TBD	13	9

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: October 8, 2024 **ITEM:** G-6
FROM: Operations Department
SUBJECT: Operations Department Status Report
DISCUSSION: Department Highlights for the month of September 2024

Maintenance Division

Our search for lead water service lines is ongoing. The process has been to identify the most accessible services first and then circle back to the ones that are less accessible. In September, we spent nearly 400 hours hand digging 96 water service lines with no lead pipe found. A large water leak on Fox Street & Hwy 28, at the vacant KFC lot, and another on a backyard main at 8783 Brook were repaired. In the Kings Beach Grid, 17 water services were moved to the new water main lines. We dug a conduit trench from our SCADA panel to AT&T's permanent generator at the Kingswood West water tank. An outside contractor did the electrical work, and we can now remove our old, unreliable generator from the site, but maintain connection when the power goes out. Our Inspector completed 30 work orders in September, including 13 pressure tests for Ord 100 (12 for escrow), 11 water trench inspections, of which 7 were for relocates in the Kings Beach Grid, five sewer lateral inspections and 116 hours marking for USA Dig over 13 days. Our annual backflow testing program is nearly complete, of the 717 backflow devices in our system, only 40 are noncompliant. We expect that number to improve as we continue to contact homeowners.

Technician Division

Daily, weekly, and monthly PMs were completed. The PRV on Estates Drive & Hwy 28 was repaired so that it no longer allows for water to run backwards, which was disrupting the meter read and our ability to calculate correct water loss. The semi-annual inspection and maintenance of all vaults at National Ave water treatment plant and the annual maintenance of pumps and check valves at Carnelian Main sewer station is complete.

Fleet Division

Fleet completed 15 work orders. Three of the work orders were scheduled preventative service to vehicles and miscellaneous repairs, tire service, inspections and shop maintenance round out the rest. Numerous hours were spent stripping/prepping nine trucks for the upcoming surplus sale. Four days at the end of the month were focused on repairing the PistenBully snow groomer which sustained damage last winter from a low hanging branch.


Departmentwide in September


Kudos to Raquel “Kelly” Moore who passed her Nevada CDL drivers test earning her a class A commercial driver’s license. Two others in the Maintenance Department have completed three weeks of driving school and are scheduled to test in California in early October.

REVIEW TRACKING:

Submitted By: CColburn
Catherine Colburn
Operations Coordinator

Reviewed By: 
Kenneth P. Fischer
Operations Manager

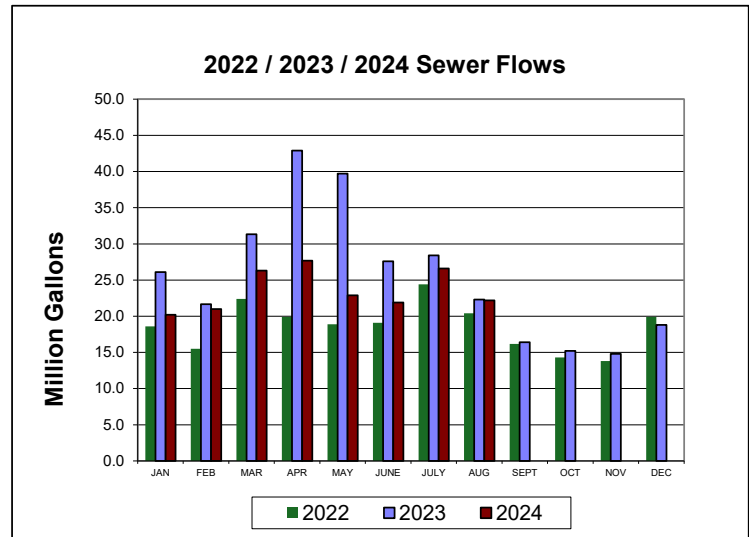
Approved By : 
Joseph J. Pomroy, P.E.
Engineering and Operations Manager

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

Sewer

Monthly

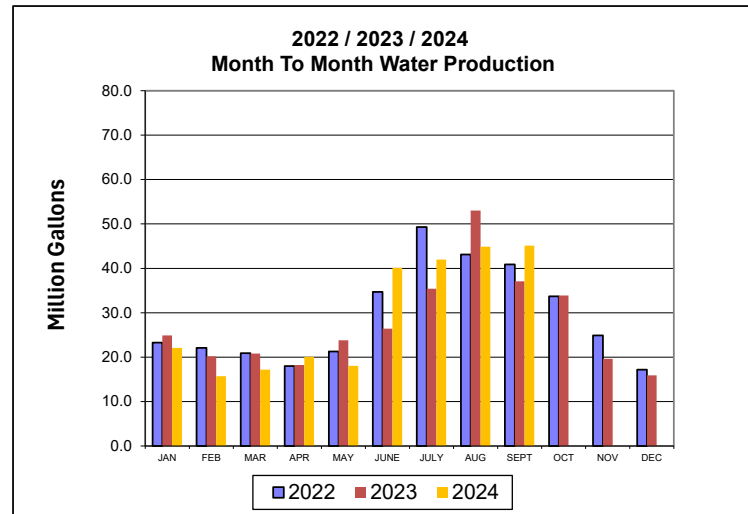
	2022	2023	2024
JAN	18.6	26.1	20.2
FEB	15.5	21.6	21.0
MAR	22.4	31.3	26.3
APR	19.9	42.9	27.7
MAY	18.9	39.7	22.9
JUNE	19.1	27.6	21.9
JULY	24.4	28.4	26.6
AUG	20.4	22.3	22.2
SEPT	16.2	16.4	
OCT	14.3	15.2	
NOV	13.8	14.8	
DEC	19.9	18.8	
Average	18.6	25.4	23.6
Total	223.4	305.2	188.8



Water

Monthly

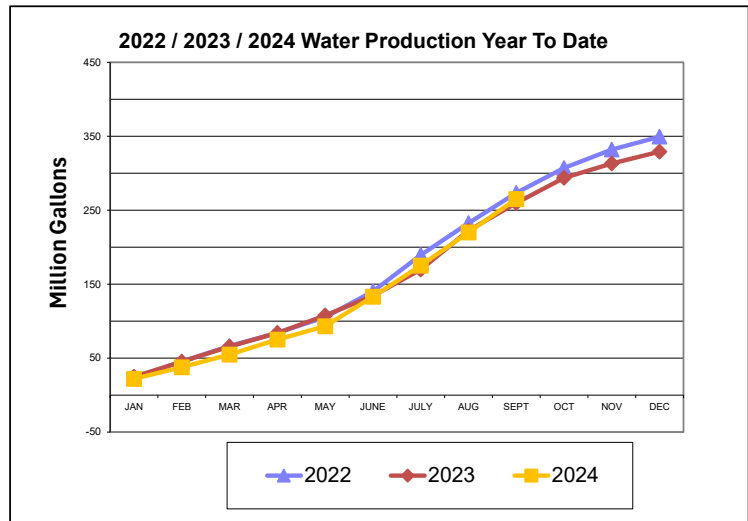
	2022	2023	2024
JAN	23.3	24.9	22.1
FEB	22.1	20.2	15.7
MAR	20.9	20.8	17.2
APR	18.0	18.2	20.1
MAY	21.3	23.8	18.1
JUNE	34.7	26.4	40.1
JULY	49.3	35.4	42.0
AUG	43.1	53.0	44.9
SEPT	40.9	37.1	45.1
OCT	33.7	33.9	
NOV	24.9	19.6	
DEC	17.2	15.9	



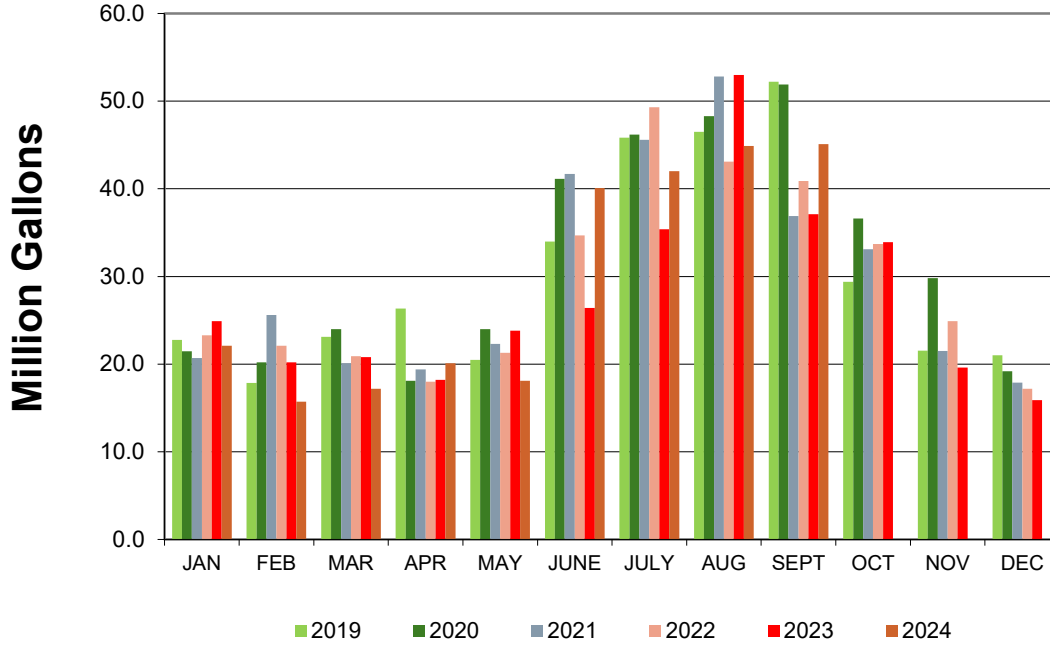
Water

Cumulative

	2022	2023	2024
JAN	23.3	24.9	22.1
FEB	45.4	45.1	37.8
MAR	66.3	65.9	55.0
APR	84.3	84.1	75.1
MAY	105.6	107.9	93.2
JUNE	140.3	134.3	133.3
JULY	189.6	169.7	175.3
AUG	232.7	222.7	220.2
SEPT	273.6	259.8	265.3
OCT	307.3	293.7	
NOV	332.2	313.3	
DEC	349.4	329.2	



Total Water Production 2019 - 2024



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	22.1	22.5	98%
FEB	17.8	20.2	25.6	22.1	20.2	15.7	20.3	77%
MAR	23.1	24.0	20.1	20.9	20.8	17.2	21.0	82%
APR	26.4	18.1	19.4	18.0	18.2	20.1	20.0	100%
MAY	20.5	24.0	22.3	21.3	23.8	18.1	21.7	84%
JUNE	34.0	41.2	41.7	34.7	26.4	40.1	36.3	110%
JULY	45.8	46.2	45.6	49.3	35.4	42.0	44.1	95%
AUG	46.5	48.3	52.8	43.1	53.0	44.9	48.1	93%
SEPT	52.2	51.9	36.9	40.9	37.1	45.1	44.0	102%
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	265	356	75%

MONTH: September 2024

Compiled By:

Michael Harper

Water Production:	Gallonge	Pump run	COMMENTS
National Ave. Treatment Plant	33,989,000		
Park Well	4,505,000	80.4 hrs	933.7 AVG GPM
Carnelian Well	3,124,000	259.6 hrs	197.5 AVG GPM
Dollar Inter-Tie	3,500,000		
Total Production	45,118,000		



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: October 8, 2024

ITEM: G-7

FROM: Office of the General Counsel

SUBJECT: Legal Report

Below is a summary of noteworthy legal items for this month. This month's report is an update on the status of the various bills we have been tracking and the status of ongoing cases related to Proposition 218.

1. Legislation Update:

• **E-Bike Pilot Program (AB 2234)**

Status: Bill enacted as law.

Brief Overview: This bill would create a pilot program in San Diego County to allow cities and the county to adopt local regulations to prohibit children under 12 from operating some types of electric bikes (e-bikes). Parents would be liable for the cost of any resulting fines.

• **Campaign contributions: agency officers (SB 1243)**

Status: Bill enacted as law.

Brief Overview: This bill would raise the threshold for contributions regulated by these provisions to \$500, as specified. The bill would extend the period during which an officer may cure a violation to within 30 days of accepting, soliciting, or directing the contribution, whichever is latest. The bill would specify that a person is not a "participant" for the purposes of these provisions if their financial interest in a decision results solely from an increase or decrease in membership dues. The bill would exempt from these provisions contracts valued under \$50,000, contracts between two or more government agencies, contracts where no party receives financial compensation, and the periodic review or renewal of development agreements, as specified, from these provisions.

• **Local government: Proposition 218: remedies (SB 1072)**

Status: Bill enacted as law.

Brief Overview: SB 1072 provides that in the event that a court determines a public agency collected water, sewer, or solid waste rates in excess of the cost of service, those excess revenues must be used as credits to reduce rates on a go-forward basis, unless the statute explicitly provides for a refund remedy. SB 1072 is intended to eliminate the ability for plaintiffs to receive refunds in connection with Proposition 218 litigation. SB 1072's findings state that Prop 218 does not provide a refund remedy, and refunds would actually increase the costs of service, further reducing affordability and potentially creating proportionality issues. SB 1072 conflicts with recent cases in which California Courts of Appeal have held that a refund remedy is available in the context of Prop 218 through compliance with the Government Claims Act, so it is unclear whether this statute will pass judicial scrutiny.

- **Local government: fees and charges: water: higher consumptive water parcels (AB 1827)**

Status: Bill enacted as law.

Brief Overview: AB 1827 provides that public agencies can pass along the incrementally higher costs of water through inclining fixed charges or tiered rates. This is consistent with California appellate court decisions, including *Capistrano*. The challenge for water agencies is demonstrating that the rate within each tier reflects the cost of service, which the courts have found is constitutionally required. Again, it is unlikely this statute will move the needle, since the courts have already affirmed that agencies can pass these costs along through tiered rates or graduated fixed rates, provided they are able to support their cost allocation with evidence.

- **Local government: property-related water and sewer fees and assessments: remedies (AB 2257)**

Status: Bill enacted as law.

Brief Overview: AB 2257 authorizes agencies to establish an administrative remedy for challenging water and sewer rates. In addition to the typical noticed public hearing proceeding, agencies would have to establish a parallel legal review period, during which members of the public may submit legal objections to water or sewer rates prior to the rates being adopted. The agency would have to respond to each legal objection in writing. If these procedures are met, no challenge to the rates may be brought unless the plaintiff has complied with these requirements and received a written response back from the agency. This statute also limits the evidence that can be relied upon in the context of a Prop 218 challenge.

2. Case Update:

- **Gluck v. City and County of San Francisco**

Status of Case: This case is currently on appeal before the First Appellate District of the Court of Appeal.

Brief Background: S.F. Public Utilities Commission (“SFPUC”) has a combined sewer system, which collects and treats wastewater and stormwater together using the same infrastructure. Prior to July 1, 2023, SFPUC did not impose a separate charge for stormwater, and recovered stormwater costs through its sewer rates. Starting July 1, 2023, a new rate structure was implemented that splits the sewer portion of the SFPUC bill into separate charges for wastewater and stormwater programs. The separate stormwater charge is to be phased in over a seven-year period.

The plaintiffs, in a class action lawsuit, alleged in the trial court that the defendant violated Proposition 218 by not holding a vote when it increased stormwater charges, the sewer rates improperly exceed the costs of service, the revenue from the sewer rates is improperly used to fund stormwater service, and that there was a violation of the Proposition 218 proportionality requirement by recovering costs for stormwater service.

At the trial court, SFPUC prevailed against the plaintiffs by arguing that its sewer system provides “sewer services” as that phrase is used in Proposition 218, even when the system addresses stormwater. The trial court ruled in favor of SFPUC because (1) there is express statutory authority in Government Code sections 53750 and 53751, specifically, in 53750(k), which defines “sewer” as including systems that collect and treat stormwater and (2) that case law establishes that courts give high deference to the Legislature’s interpretation of uncertain constitutional terms.

If this case was overturned, it could undermine other unclear terms in Proposition 218 clarified by the Legislature, such as the clarification that hydrant flows and infrastructure are a component of “water service” as used in Proposition 218 and may be included as a component of water rates.

- **Coziahr v. Otay Water District**

Status of Case: This case is currently on appeal to the California Supreme Court.

Brief Background: Otay Water District’s (“Otay”) water customers are grouped in four classes with fixed and variable charges. The classes consist of single-family residential, multi-family residential, commercial, and irrigation. Otay had consultants prepare cost of service studies in 2013 and 2017. From 2014 to 2017, Otay used a tiered rate structure for all classes of customers. Customers subject

to volume-based tiers pay a higher price for water units at each increasing tier. In 2018, Otay made changes to the single-family residential tiers, and moved commercial and irrigation customers to uniform rates.


In July 2015, plaintiff Mark Coziahr brought a class action lawsuit against Otay Water District, alleging Otay imposed tiered water rates on single-family residential customers that violated Proposition 218's proportional cost of service requirement. The plaintiff alleged the single-family residential tiered water rates were arbitrary and did not correspond to the actual cost of water service to the parcel.


The trial court determined Otay failed to demonstrate by substantial evidence that its 2013 and 2017 tiered water rates were proportional to the cost of service attributable to each parcel, as required by Proposition 218. The court awarded a remedy of an estimated refund of approximately \$18 million.

Otay appealed the trial court's decision, contending that the trial court failed to consider whether it made a reasonable and not perfect, cost-based showing under Proposition 218, and that the evidence was sufficient to prove constitutional compliance. The Court of Appeal held that Otay's tiered water rates did not comply with Proposition 218 and affirmed the trial court's award of a refund.

The Petition for Review will seek Supreme Court review of the opinion so that it can result in a more workable standard for Proposition 218 compliance.

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**

October 2024 Dates of Interest				
The "Bags of Fall" Cornhole Tournament (at the Tahoe Backyard)	10/12/2024	1 P.M.	Tahoe Backyard	
NTCA First Tuesday Breakfast Club				
End of Construction Season Grading	10/15/2024			
Placer County Board of Supervisors - Meeting in Tahoe				
Winter Warmth & Wellness	10/26/2024	10 A.M.	NTEC	
Kings Beach Parents Night Out	10/18/2024	5:30 P.M.	NTEC	
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting				
Boys and Girls Club of North Lake Tahoe Harvest Festival & Monster Trunk or Treat	10/25/2024	5 P.M.-8 P.M.	Boys & Girls Club	
National Recreation & Parks Association Conference	10/8-10/10			
Clerk/Board Secretary Conference	10/21-10/23			
TVRA Boat Launch close for season	10/20/2024			
Community Workshop for Secline Beach	10/15/2024		NTEC	
All-Employee Semi-annual meeting/training/flu shots	10/9/2024		NTEC	
November 2024 Dates of Interest	Date			
Tennis & Pickleball courts close for season	11/2/2024			
Boys and Girls Club of North Lake Tahoe Community Thanksgiving				
Community Thanksgiving - NTEC	November 28, 2024	1 P.M.-4 P.M.	NTEC	
November 12, 2024 Regular Board of Directors Meeting		Committee	D&P Committee	Committees
Review, Discuss, and Consider Approval of Recreation and Parks Commissioner Appointments				
Water loss presentation				
Wholesale Water Agreement with Tahoe City Public Utility District				
December 2024 Dates of Interest	Date			
Community Tree Lighting - NTEC	12/6/2024	5 P.M.- 7 P.M.	NTEC	
Employee Appreciation Party				
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting				
Toys for Tots - NTEC	12/14/2024	10 A.M.-1 P.M.	NTEC	
December 10, 2024 Regular Board of Directors Meeting		Committee	D&P Committee	Committees
Review, Discuss, and Possibly Accept the Annual Independent Audit Report of Financial Statements for Fiscal Year 2023-2024 with Presentation by Brad Bartells of MUN CPAs				
Board Organizational matters - Selection of Officers, Board Committee Appointments, Meeting date/time/location				
January 2025 Dates of Interest	Date			
Toddler Time & Golden Hour Socials	ongoing Tuesday	10 a.m. & 11:30 a.m.	NTEC	
Winter/Spring Activity Guide Release	1/6/2023			

**Board of Directors
Long Range Calendar**

Nordic Nights Under the Lights	1/27/2023	1 P.M.-4 P.M.	NTEC	
Joint Special Board Meeting (TCPUD/NTPUD)				
January 14, 2025 Regular Board of Directors Meeting		Committee	D&P Committee	Committees
Adopt Resolutions for Investment Policy (NTPUD and NTBC) for 2024				
Annual North Tahoe Building Corporation Meeting (immediately following regular meeting)				
Strategic plan update				
February 2025 Dates of Interest	Date			
Toddler Time & Golden Hour Socials	ongoing Tuesday		NTEC	
CWEA Awards Dinner				
NTPUD Recreation & Parks Commission and Committee Special Joint Meeting				
California Parks & Recreation Society Conference	2/27-3/1			
Nordic Nights Under the Lights	2/16/2024	5:00 PM	NTRP	
February 13, 2025 Regular Board of Directors Meeting		Committee	D&P Committee	Committees
NTRP and TVRA Facility Rental Rates				
Authorize Purchase Order to Western Nevada Supply to Order FY 25 Materials				
Authorize Purchase Order to Badger Meter to Order FY 25 Materials				
Accept Independent Audit Report of the Money Purchase Pension Plan for Calendar Year 2022				
Mid-Year Budget Parameter Update				
LAFCO Nominations				
March 11, 2025 TBD Regular Board of Directors Meeting	11am-1pm			
Approve General Liability Insurance and Property Insurance Program for 2024/2025 (effective April 1, 2025)				
Draft Fiscal Year 2024/25 Strategic Focus and Budget Parameters				
North Tahoe Event Center Status Update and Strategic Review				
March 2025 Dates of Interest	Date			
Toddler Time & Golden Hour Socials	ongoing Tuesday			
SnowFest! Kings Beach Pancake Breakfast/Parade				
Special Districts Risk Management Authority (SDRMA) Spring Education Day				
Annual Joint Sewer Facilities (JSF) D&P Committee Meeting with TCPUD Sewer & Water				
NLTPFA Meeting				
Budget Workshop				
Nordic Nights Under the Lights				
Family Game Night				

**Board of Directors
Long Range Calendar**

Spring Scavenger Hunt				
California Parks & Recreation Society Conference	3/18-3/21			
Items with dates pending				
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 2026)				
GM Eval (May-June); CFO Eval (TBD)				
Biennial Filing - Amend Conflict of Interest Code September 2026				